

CARTERET COUNTY

NORTH CAROLINA

**ADOPTED BUDGET
FISCAL YEAR 2021**





Carteret County Adopted Budget

Fiscal Year 2020 – 2021

Board of Commissioners

Bill Smith, Chairman
Robin Comer, Vice-Chairman
Bob Cavanaugh
Chris Chadwick
Jimmy Farrington
Mark Mansfield
Ed Wheatly

County Manager

Tommy Burns

County Officials

Dee Meshaw, Assistant Co. Manager/Finance Director
Eugene Foxworth, Assistant Co. Manager/General Services Director
Asa Buck*, Sheriff
Cynthia Holman, Human Services Director
Stephanie Cannon, Health Director
Tina Purifoy, Parks & Recreation/Civic Center Director
Ray Hall, Information Technology Director
Sarah Davis, Tax Administrator
Stephen Rea, Emergency Services Director
Karen 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, 2019

Christopher P. Morill

Executive Director

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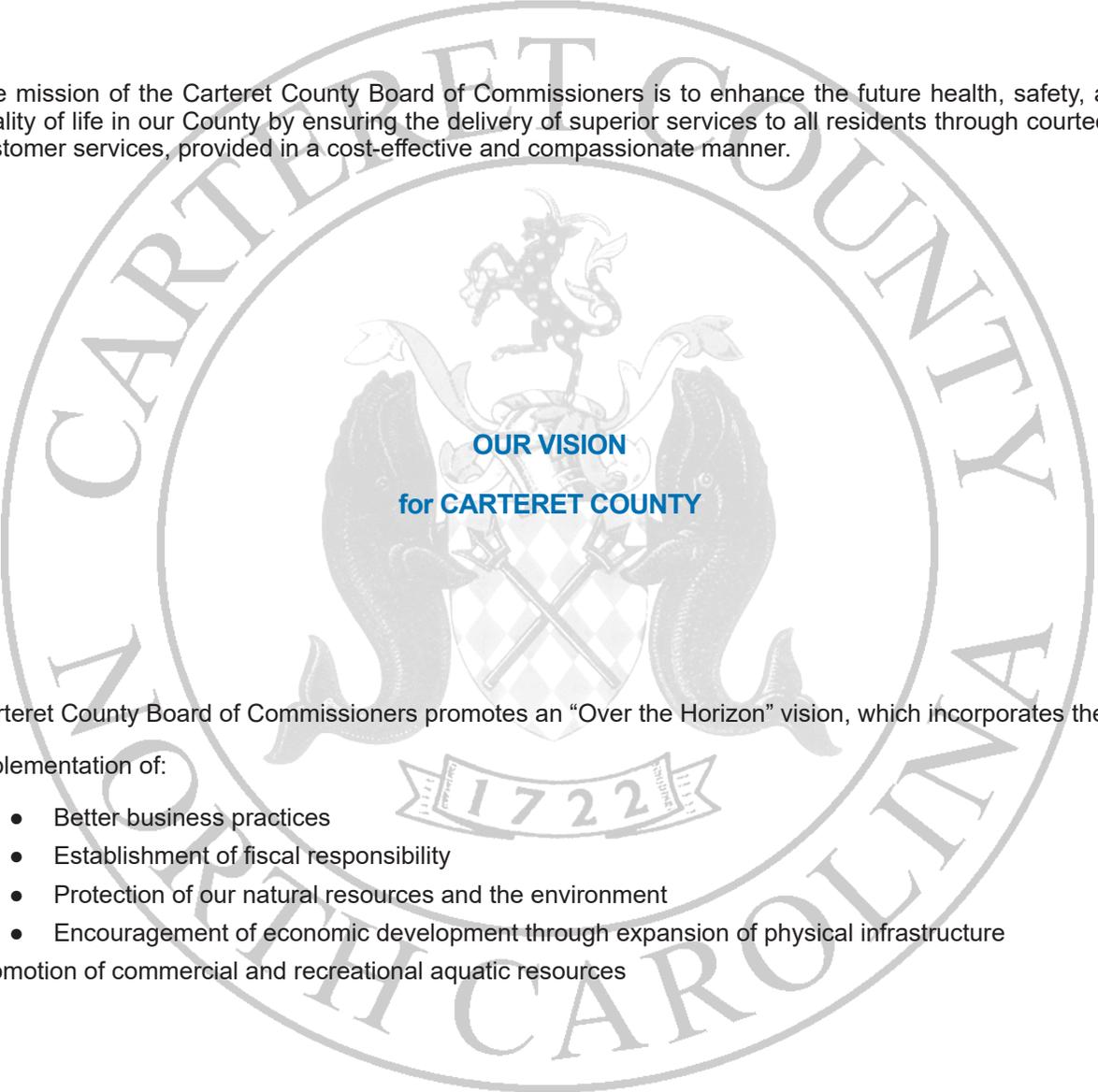
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MISSION STATEMENT

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.

The seal of Carteret County, North Carolina, is a large, faint watermark in the background. It features a central shield with a checkered pattern, flanked by two fish. Above the shield is a unicorn. The shield is supported by two crossed anchors. A banner at the bottom of the shield contains the year '1722'. The words 'CARTERET COUNTY' are written in a large, serif font around the top half of the seal, and 'NORTH CAROLINA' is written around the bottom half.

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

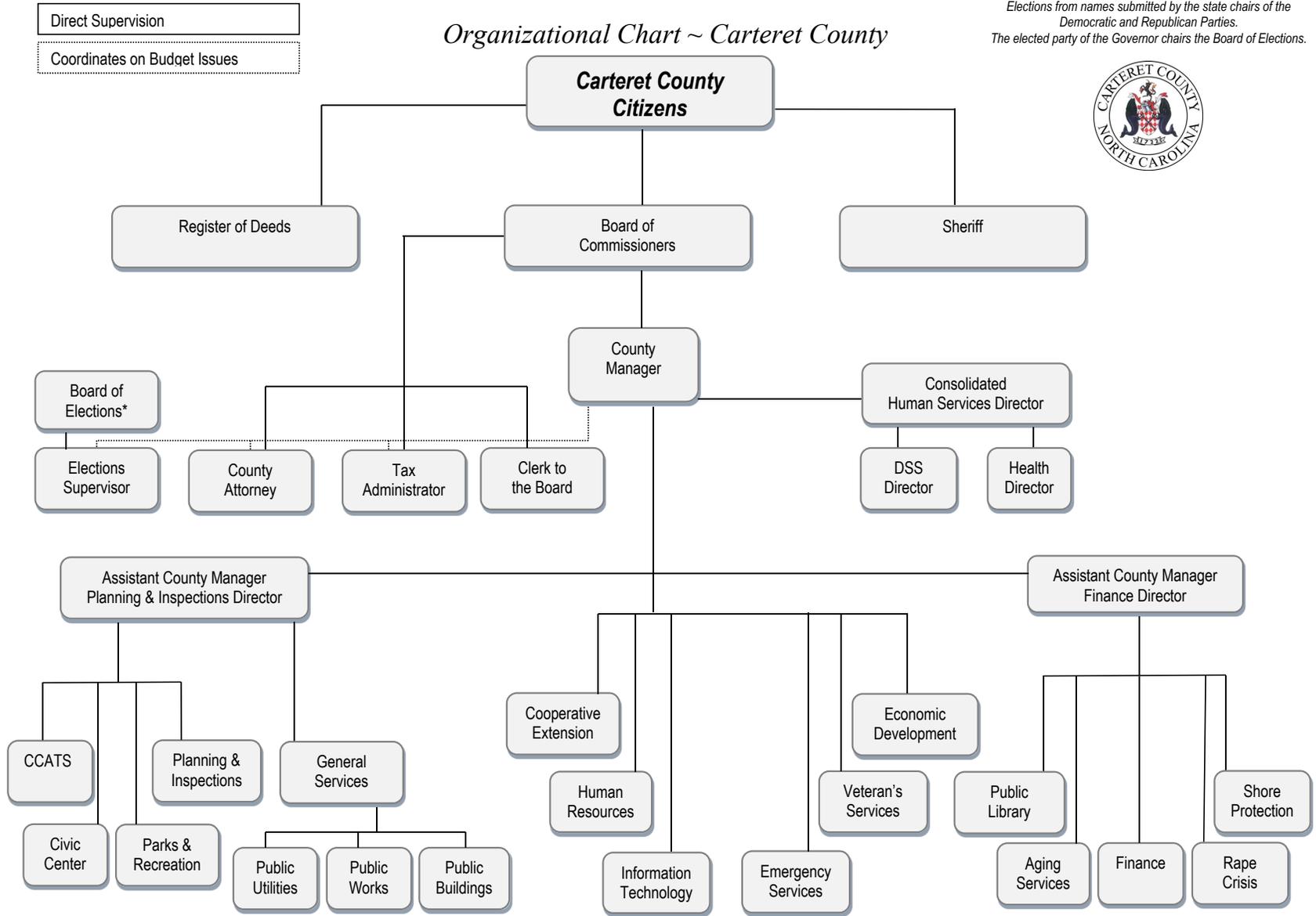
Promotion of commercial and recreational aquatic resources

**The Carteret County
Board of Commissioners**

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



Organizational Chart ~ Carteret County



May 2020

Introduction

Carteret County Priorities

Fiscal Year 2020-2021

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

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

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

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

Guide to Using the Fiscal Year 2021

Operating Budget

The following guidelines 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 2021 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
- County Rescue Services 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
- Facilities/Debt Reserve Capital 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 21-25. A capital project is defined as one which costs 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.

Introduction

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 a mix of Huguenots, Germans, Scotch-Irish, French, English, and Quakers. The Scotch-Irish and Germans provided educational advantages and the Huguenots established themselves as ship owners and traders.

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

In April 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 70,000 residents living in or around municipalities and rural "Down East" maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the "Crystal Coast". The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are jagged by river inlets, bays and sounds, has an average elevation of twelve feet above sea level. The weather is mild in Carteret County with an average annual temperature of 64 and relative humidity of 75 percent. The average rainfall is 46.45 inches. Eleven municipalities are located within the county, and Morehead City is the largest. Beaufort, the third oldest town in North Carolina, serves as the county seat. Carteret County has established itself as a premiere vacation spot, with attractions such as Fort Macon State Park, North Carolina Aquarium, North Carolina Maritime Museum, and Cape Lookout National Seashore. Tourism in Carteret County has an estimated economic impact of \$375 million annually.

Government Structure

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

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

Introduction

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.

Introduction

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.



Introduction

North Carolina



<u>Carteret County</u>	
Population	71,640
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

OVERVIEW

Board of Commissioners

Bill Smith, Chair
Robin Comer, Vice-Chair
Bob Cavanaugh
Chris Chadwick
Jimmy Farrington
Mark Mansfield
Ed Wheatly



County Manager

Tommy R. Burns
tommy.burns@carteretcountync.gov

Clerk to the Board

Rachel B. Hammer
rachel.hammer@carteretcountync.gov

May 18, 2020

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2020 – 2021. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound and conservative practices Carteret County government has established and embraced.

BUDGET PROCESS

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 1, 2020. 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, 2020.

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

- Implements real property revaluation
- Increases education operating funding
- Funds capital improvement projects for education and County
- Funds Public Libraries as a County department

BUDGET IN BRIEF

The recommended budget for all funds is \$123,162,935, a 23.64% (\$38.13 million) decrease from the April 30, 2020 fiscal year amended budget. The decreases are due to completion of capital projects in FY20: \$24.70 million beach nourishment phase II project, \$7.9 million grant funded land acquisition for boating access, and the remaining decreases are waterway dredging projects and public school projects. The County's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

Overview

FUNDS	AMENDED BUDGET FY 2020 as of 4/30/20	RECOMMENDED BUDGET FY 2021	Increase (Decrease)
GENERAL FUND	\$98,882,377	\$99,016,360	\$133,983
SPECIAL REVENUE FUNDS	18,298,556	18,353,375	54,819
CAPITAL PROJECT FUNDS	42,972,449	4,635,000	(38,337,449)
ENTERPRISE FUND	1,137,345	1,158,200	20,855
TOTAL BUDGET	\$161,290,727	\$123,162,935	\$(37,597,792)
Percent Change from FY20			(23.64)%

The economic impact, size, scope and speed of this economic contraction, as well as the uncertainty of COVID 19 makes this budget one of the most challenging budget preparations undertaken. Prior to COVID 19, the national, state, and local economy was performing well. National and state 2019 GDP and SDP respectively, averaged 2.33% according to the US Bureau of Economic Analysis. 2019 unemployment rates were low, and the year's average rate was as follows: national 3.67%, state 3.88%, and county 4.11%. For comparison, 2018 average unemployment rates were as follows: national 3.90%, state 3.90%, and county 4.29%. In 2019, consumer confidence remained at very high levels, and that reflected in state and local sales tax revenues. Prior to COVID 19, county sales tax growth for the first 7 months of FY20 was 12.60% compared to the same FY19 period. Now we are faced with a nationally declared pandemic, an economy shutdown, and an unknown speed of reopening. Economic forecasts vary greatly regarding the depth of economic contractions as well as when the economy recovers, and if the recovery is a slow upward curve, or a v shaped curve. S & P Global Ratings economists stated during the peak stay at home orders, approximately 90% of US populations were at home. April 2020 unemployment rates have not been released at the time of this writing; however, unemployment is projected to be significant. On a positive note, the federal government and fiscal and monetary policy have been quick and decisive. These actions and policies are viewed positively by the market and economists. The economic recovery is projected to occur in the fourth quarter 2020 and first quarter 2021; however, as stated above, the speed of the recovery is uncertain.

Based on the current economy, the recommended budget is prepared conservatively. The budget reduced revenues such as investment earnings. Sales tax revenue budgets small growth; however, that is due to conservative FY20 budget estimates. Also, the County continues to have increased demand for public education funding, public safety, human services, technology requirements, and capital improvements. As a result of these issues, the budget staff and individual departments reviewed current service levels and budgets, with an emphasis on streamlining governmental services and improving efficiency. The FY 2021 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 Mental Health Services
5. Improve efficiency in County programs
6. Evaluate the County facilities master plan
7. Develop a preventative maintenance program
8. Improve transportation services
9. Seek opportunities to improve waterways and nourish beaches
10. Improve Health and Human Services
11. Improve Public Library 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 FY21 General Fund budget is \$99.02 million, .14% increase from the \$98.88 million FY20 amended budget. FY21 is a continuation budget with exceptions in some areas such as Tax, Information Technology, and Library Departments. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes – The total assessed value for the recommended budget is \$16.54 billion with a general fund recommended tax rate of 33 cents per \$100 assessed valuation. Fiscal year 2021 implements the County's revaluation of real property values as of January 1, 2020. The assessed value growth is 7.78% or \$1.1 billion from the FY20 budgeted assessed values. At the time of this recommended budget, the budget reflects a revenue neutral tax rate of 30 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 \$16.54 billion and a 33 cent tax rate, this will generate approximately \$53.42 million in revenue. Property tax revenue is approximately 55.16% of the general fund budget. Carteret County's tax rate continues to be the lowest tax rate in North Carolina.

Sales Tax – Sales tax projections are \$16.40 million for FY21, \$.6 million increase (3.78%) from FY20 budgeted revenue. Sales tax is a revenue stream that fluctuates with the economy and particularly with individuals' disposable income. Due to FY20 conservative budgeting, sales tax revenue is increased. It is important to note, prior to COVID 19 and the economic shut down, budgeted sales tax revenue increase would have been \$1.4 million; however, that has been decreased by \$.8 million for the \$.6 million reflected in the recommended budget. Sales tax revenue is 16.61% of General Fund revenue. For a detailed discussion of the County's sales tax, please refer to page 31.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at \$14.12 million, a \$.12 million increase from FY20 amended budget. The increase is due to increases in some federal grant revenues. Intergovernmental revenue supports human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 14.26% of the General Fund budget.

Permits, Fees, Sales and Services

The recommended budget projects \$7.56 million for permits, fees, sales and services revenue. This is the same as the FY20 adopted budget. The County collects revenues on many types of services such as building permits, environmental health permits, solid waste fees, public health services, transportation services, civic center rentals, and Register of Deeds document recordings. This revenue is 7.64% of the General Fund budget.

Investment earnings budgeted are \$450,000 for the general fund, compared to \$900,000 in FY 2020. Investment earnings are based on current rates and little change is anticipated. Before the Federal Reserve cut rates in first quarter 2020, recommended investment earnings were \$1.2 million, but Federal Reserve actions and the economy necessitated the earning be decreased to \$450,000. Staff continues to examine investment earnings to ensure the county is receiving the maximum possible yield within the investment parameters to which the county is subject. The county will balance investments with safety, liquidity, and yield.

Expenditures

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

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

As part of the budget development process, staff conducted a review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the fiscal year; however, this becomes more challenging each year. Not all areas could be maintained at the current level, and some services are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities as positions become vacant. This budget fulfills the Board's initiative that makes Carteret County Public Libraries a county department and completes the process of withdrawing from the Regional Library System.

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

The FY21 budget recommends increased funding in the Information Technology, Human Resources, Tax, and Register of Deeds Departments. The most significant increases are in Information Technology and Tax Department. Information Technology has increases due to the Library System becoming a county department; as well as capital needs for equipment that has exceeded its life cycle. The Tax Department has increases in contracted services, personnel, and equipment. This budget funds a tax software for property appraisal and tax billings and collections, and replaces a 21 year old system.

Public Safety: Initiatives #1 and #2

The FY21 budget recommends approximately \$418,500 (2.78%) increase in the public safety function from the current amended budget. In the Sheriff Division, most of the increase is in the detention center funding. The detention center funding increases are in personnel and contracted services such as inmate feeding services and inmate housing expenses. Emergency Services increases are primarily in consolidated communications for personnel and maintenance expenses. Public safety funding is \$15.47 million and is 15.62% of the General Fund budget.

Transportation – Initiatives #1, #5 and #8

The FY21 budget provides an overall 14.50% increase funding or approximately \$211,000. The increase is due to Carteret County Area Transportation Program (CCATS) capital grants for vehicles funded in FY21, and that are not funded in the FY20 budget. These vehicles are 90% grant funded. The recommended budget funds 2 new full time driver positions that were part time. Fiscal years 2020 and 2021 projected revenues are anticipated to exceed expenditures.

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

The human services area is the second largest expenditure function of the general fund, 18.98%. Of the \$18.79 million funding, \$11.59 million funds Social Services, \$5.12 million funds public health, and \$2.08 million fund other human services with \$.75 million funding mental health services. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.89 million for these programs.

This recommended budget fulfills the Commissioners' commitment for increased mental health funding and services. The Dix Crisis Intervention Center located in Jacksonville, NC opened in May 2019. The Center's mission is to provide citizens of Onslow, Carteret, and Craven Counties with crisis prevention, response, stabilization services and support related to addiction and / or mental health concerns as an alternative to emergency department visits. The center provides sixteen State approved beds. This is a partnership with a

memorandum of agreement between Onslow, Carteret and Craven Counties, City of Jacksonville, Onslow Memorial Hospital, Carteret Health Care, and Trillium Health Resources. Carteret County's financial commitment is \$300,000 annually for FY21.

This recommended budget fulfills another Board initiative. The County and Public Schools partnered, funded and implemented the Botvin Life Skills Training Program for a Drug-free Youth. The program is for students in grades 3-12, and the 2020-21 school year is the second year teaching the program.

The Consolidated Human Services Division continues to improve efficiency in administrating, streamlining, and delivering public health, environmental health, and social services programs. As part of improved service delivery, the Health Department is improving its service delivery, has increased the number of patients, and as a result has increased revenues to help offset program expenses. Due to increased number of patients, the budget recommends funding an additional public health nurse.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$28.80 million, 29.09% of the County's total budget. In addition, School System debt service is \$4.73 million. Recommended operating funding for the School System, including charter schools, is the same as the current year to \$23.68 million. Community College recommended operating funding is increased from the current year to \$2.67 million. The recommended budget funds \$902,400 capital funding, \$77,000 more than, FY20 adopted funding level. The recommended budget provides \$1.55 million capital funding for the School System, and is \$1.15 million less than FY20 adopted funded levels. This decrease is due to the County providing an additional \$1.15 million in FY20 for the Schools to make capital improvements during COVID 19 state mandated school closures. As a result, the FY21 funding level is decreased by this \$1.15 million. The FY21 capital appropriation fulfills the Commissioners' commitment to the Schools technology program. The Commissioners' agreed to fund \$300,000 annually for fiscal years 2018 and 2019, which is a portion of the School's technology lease agreement. In FY20, the Board of Commissioners' agreed to the fund all the technology lease agreement that is approximately \$715,000 annually for fiscal years 2020 – 2022.

Cultural and Recreation – Initiatives #1 and #11

The Cultural and Recreation area funds the County libraries, senior center activities, civic center, and parks and recreation programs and maintenance. The FY21 recommended budget is \$4.00 million, \$.15 million more than FY20. As stated earlier, this recommended budget funds Carteret County Public Libraries as a county department. Effective July 1, 2020 the County will no longer be a part of or make annual budget appropriations to the Carteret, Craven, Pamlico Regional Library System. As a result, twenty full time positions are added to the budget. The Parks and Recreation, Civic Center, and Senior Center budgets are continuation budgets from FY20.

Fund Balance - Initiative #1

The budget, as presented, appropriates \$1.60 million general fund balance to balance revenues and expenditures, \$3.70 million less than the FY20 adopted budget. The fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 26.53% of general fund expenditures on June 30, 2020; an increase from FY19 audited 22.18%. This is a \$.79 million increase in unassigned fund balance. This increase is due to reduced FY21 appropriation to balance the recommended budget from the FY20 adopted fund balance appropriation. The decreased amount of appropriated fund balance is very important due to the uncertainty of COVID 19 lost revenues. Due to the delay in receiving sales tax revenues, the County will not know the extent of the economic shutdown until after this fiscal year end. Please see the fund balance section for a detailed discussion on page 46.

Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities. Fund balance should not be used to fund operating expenses. In addition, initiatives outside the budget process

should be infrequent. New initiatives should be a part of the County's strategic and budget planning process. As stated, this budget uses fund balance for capital needs and significant building repairs.

Employee Pay and Staffing

The FY 21 recommended budget places emphasis on one of the County's greatest resources; its employees. This budget places emphasis on employee retention. The County's employee turnover rate for 2019 was 24.00%, a significant increase from 2018's 14.40% turnover rate. The Board of Commissioners has illustrated its commitment to retain our most valued employees for their competent, dedicated performances. In addition, we must be competitive in the current job market to attract top performers to serve in county government. This recommended budget continues the merit system the Board implemented three years ago. This merit system is for our top performers to elevate them above hiring ranges. Performance evaluations will be used as the basis for merit increase. A cost of living adjustment is funded in the recommended budget. One cost of living adjustment has been funded in the last 10 years, fiscal year 2013. The recommended budget funds merits and cost of living adjustments occurring late in 2020, so there is time to evaluate the economy. The budget places resources funding 28 new positions. Twenty of these positions are the result of the Board of Commissioners voting to withdraw from the Regional Library System and having Carteret County Public Libraries as a County department. The County was funding the equivalent of these positions in its annual contribution to the Regional Library System. The positions recommended are listed below:

- Information Technology Specialist – Due to County Libraries now a county department and no longer a member of the Regional Library System
- Information Technology Technician – Oversees Helpdesk and assist county departments
- Tax Customer Services Representative – Converts 2 part time positions and a temporary position to full time
- Sheriff Detention Officers (2)
- Sheriff Detention Officer Supervisor
- CCATS transportation drivers (2) – converts 2 part time positions to full time drivers
- Public Health Nurse
- 19 County Library positions: Carteret County Public Libraries are a County department and positions are no longer funded through the Regional Library System: 4 branch managers, 3 circulation technicians, 1 circulation supervisor, 1 library technician, and 10 library assistants

Other Funds

Emergency Telephone System Fund – Initiatives #1 and #2

This fund's recommended budget is \$459,500, a \$28,500 increase from fiscal year 2020. The funds revenue is a State assessed surcharge per telephone line to telephone providers. The State's 911 Board then allocates this revenue to the 100 counties. This year the County's allocation is approximately \$279,400, approximately \$93,000 less than the current fiscal year. The decrease is due to the State requirement that an emergency telephone system may not carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. Thus, the State is decreasing the FY21 funding, and fund balance will decrease to this 20% requirement.

County Capital Improvements Fund – Initiatives #5 and #9

The recommended capital improvements fund is \$1,290,000. The budget funds \$717,000 of County building improvements and continues the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department. Also, this budget continues the Board's commitment for maintaining waterways. \$350,000 is transferred from the County General Fund balance to set aside funding for waterway dredging, if the State approves matching funds for the County projects, the matching State funding is \$750,000. In fiscal year 2019, phase I beach nourishment project was completed. The County portion, State funding, and restricted beach nourishment funds were approximately \$17.17 million. The Capital Improvements Fund decreases approximately \$36 million from FY20 due to the completion of several major projects: Beach Nourishment Phase II, grant funded land acquisition purchase for boating and waterway access, and multiple waterway dredging initiatives.

Water Services

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

The recommended water fund budget is \$1,158,200, 1.83% more than the FY20 amended budget. The increase is due to operational expenses. Over the last three to four fiscal years, the County has placed emphasis on deferred system and line maintenance. Fiscal year 21 budget continues to emphasize maintaining the system and infrastructure. In addition, the budget continues debt service payments from infrastructure and system improvements years ago. Debt service is \$242,000 or 20.90% of the Water Fund budget.

The recommended budget projects \$680,700 in user revenue. In the FY18 budget, the Board increased user fees, and therefore, no fee increase is recommended in this budget. In addition to relying on user charges to support the system expenses, the County utilizes property tax revenue generated from the Water Taxing District Special Revenue Fund established in 2010. The FY21 proposed tax rate is 5.5 cents per \$100 of assessed value, the same rate as the last nine years. The recommended budget transfers \$405,000 from the fund to the Water Fund, \$15,000 more than FY20. The transfer increase is due to the water plant's system maintenance needs. This budget projects using \$3,000 of the Water Taxing District fund balance, leaving an estimated unassigned fund balance of \$180,500 June 30, 2021. It is important to maintain reserves if the water system has an emergency need.

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:

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

Overview

Summary

The county budget is a planning document. It presents a complex accumulation of sound fiscal policy and restraint balanced with competitive priorities for new initiatives. This annual process establishes strategic direction by allocating additional public funding levels as a commitment to quality service, program support and facility development. There remains a certain limited degree of responsible flexibility to further amend the budget later in FY21 using fund balance as available means to pursue emerging opportunities and respond to unforeseen challenges that may not be fully recognized at this time during the annual budget process. Throughout the year, the County Commission will certainly be requested to amend this document to account for such changes. The controlling factor is that expenditures must remain within available revenues while still retaining adequate reserves. The demand for services, programs, and facilities will generally exceed the availability of resources. The ability to provide any service, program or facility is limited by the willingness of the public to be taxed regardless of the method of taxation used.

By state and federal law, certain expenditures and revenues are controlled by mandatory rules and cannot be modified regardless of external factors. Beyond those mandated service levels, the County Commission, other elected boards, and officials respond to public input with a wide range of service and program initiatives. Setting priorities either directly or indirectly is a reality of the budget process. Decisions made by the County Commission during review of this document will establish expected priorities for FY21 and beyond.

Acknowledgement

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

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

Respectfully submitted,



Tommy R. Burns

County Manager

Addendum to the Budget Message

The Board of Commissioners' net increase to the County Manager's recommended budget is \$406,395 for all funds. Below is a list of changes from the recommended budget to the adopted budget.

FY 2020 - 2021 Recommended Budget Revenues \$123,162,935

Revenue Summary Changes

General Fund Revenue Changes

Permits and Fees	\$(39,000)
Intergovernmental	120,000
Sales and Services	44,000
Miscellaneous	4,000
Other Financing Sources	50,000
Total General Fund Changes	179,000

Other Funds Revenue Changes

Rescue Districts Fund

The Board of Commissioners adjusted funding and tax rate for the South River EMS district (41,225)

County Rescue Services Fund

The Board of Commissioners established funding to provide EMS services in the South River service district area. 200,300

Fire District Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation. 68,320

FY 2020-2021 Adopted Budget Revenues **\$123,569,330**

Overview

FY 2020-2021 Recommended Budget Expenditures

\$123,162,935

Expenditure Summary Changes

General Fund Expenditure Changes

Countywide			
The Board of Commissioners increased funding countywide for insurance. The funding was increased \$59,820.		59,820	
Information Technology			
The Board of Commissioners decreased funding \$420,000 in capital	(420,000)		-
Finance			
The Board of Commissioners increased funding \$6,000 for operations.		6,000	-
Sheriff Division			
The Board of Commissioners increased funding \$27,000 for operations.		27,000	-
Airport			
The Board of Commissioners increased funding \$2,000 for operations.		2,000	-
Economic Development			
The Board of Commissioners increased funding \$150,000 for a grant pass through.		150,000	-
Transfers to Other Funds			
The Board of Commissioners increased funding \$950,000 for transfer to the County Building Capital Projects Fund.		950,000	-
Contingency			
The Board of Commissioners decreased funding \$595,820		(595,820)	
Total General Fund Expenditure Changes			<u>179,000</u>

Other Funds Expenditure Changes

Rescue District Fund			
The Board of Commissioners adjusted funding and tax rate for the South River EMS district.			(41,225)
County Rescue Services Fund			
The Board of Commissioners established funding to provide EMS services in the South River service district area.			200,300
Fire District Fund			
The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.			<u>68,320</u>

FY 2019 - 2020 Adopted Budget Expenditures

\$123,569,330

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.
 - *County Rescue Services Fund* – Accounts for rescue services provided to the South River special service district in Carteret County.
 - *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.
 - *Facilities/Debt Reserve Capital* – This fund is used to accumulate funds for debt service associated with 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.

Overview

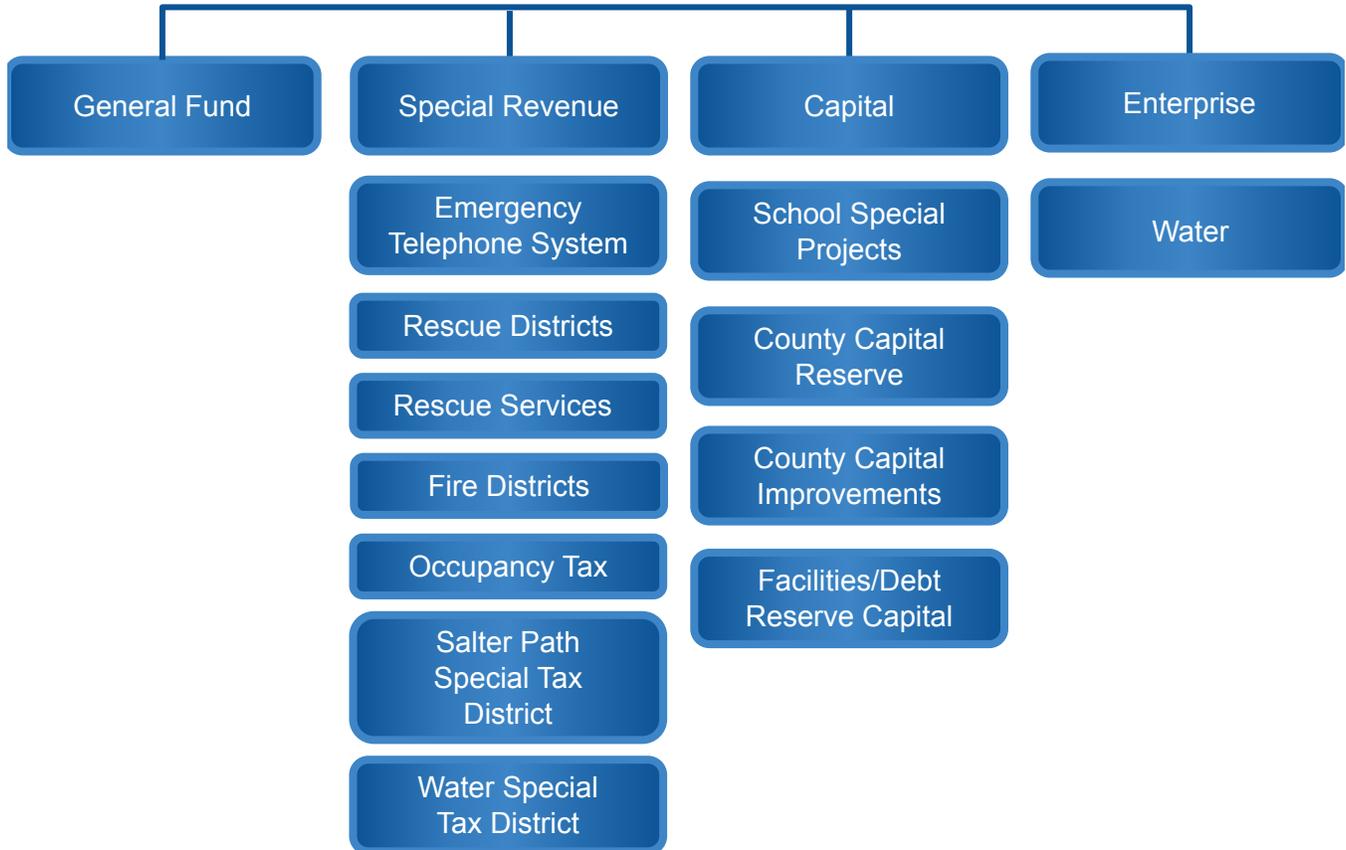
Basis of Accounting and Budgeting

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



Overview

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 departments being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.

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 was presented on May 18, 2020 to the County Commission. Budget workshops with the Commission will be held. A formal public hearing for the fiscal year budget was conducted on June 1, 2020. In accordance with NC General Statute 159, Article 31, the budget was adopted on June 15, 2020. 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 revenues and 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 \$30,000 per occurrence. Transfers between departments that exceed this amount require Board approval. The County's budget is available on the County's website, www.carteretcountync.gov

Overview

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

January 20, 2020	Board of Commissioners adopt budget calendar
January 15	Staff Meeting to distribute budget materials to department heads
January 15 - February 18	Departments prepare budget request
February 4	Board of Commissioners' Seminar
February 18	Department budgets due to Finance Department
February 23 - March 31	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 27	Community College and County Schools budget due to County Manager and Finance Department
April 1 - April 30	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
May 18	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 for annual budget
June 15	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.

- Assumed regression in some revenues.
- Very modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budgeted conservatively with the anticipation of low interest rates through the 2021 fiscal year. This is based on Federal Reserve indications.

Consolidated Funds Summary Fiscal Year 21

The following chart presents a consolidated summary for Fiscal Year 21 of all funds, including revenue sources and expenditures.

	Governmental Funds			Enterprise Funds	
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund	Total Budget
Financial Sources - Revenues					
Ad Valorem	\$ 54,613,000	\$ 7,722,530	\$ -	\$ -	\$ 62,335,530
Other Taxes	16,443,000	10,161,000	-	-	26,604,000
Permits & Fees	3,535,900	-	-	-	3,535,900
Intergovernmental	13,947,860	279,400	-	-	14,227,260
Sales & Services	4,329,850	-	-	-	4,329,850
Interest Earnings	450,000	12,600	10,000	-	472,600
Water Revenue	-	-	-	683,200	683,200
Miscellaneous	81,000	-	-	-	81,000
Total Estimated Financial Sources	93,400,610	18,175,530	10,000	683,200	112,269,340
Expenditures					
General Government	10,126,285	-	-	-	10,126,285
Public Safety	15,507,795	10,204,570	-	-	25,712,365
Transportation	1,667,390	-	-	-	1,667,390
Environmental Protection	4,365,740	-	-	-	4,365,740
Economic & Physical Development	2,358,810	3,946,450	-	-	6,305,260
Human Services	18,793,015	-	-	-	18,793,015
Education	27,247,400	-	-	-	27,247,400
Cultural & Recreation	4,001,460	-	-	-	4,001,460
Non Departmental	4,950,365	-	-	15,000	4,965,365
Water Operations	-	-	-	901,120	901,120
Capital Outlay	-	-	4,635,000	-	4,635,000
Principal Retirement	3,877,100	-	-	190,080	4,067,180
Interest and Fiscal Charges	855,000	-	-	52,000	907,000
Total Expenditures	93,750,360	14,151,020	4,635,000	1,158,200	113,694,580
Excess (deficiency) of revenues over(under) expenditures	(349,750)	4,024,510	(4,625,000)	(475,000)	(1,425,240)
Other Financing Sources and Uses					
Appropriated reserve fund balance	170,000	-	-	-	170,000
Other Transfers	(5,445,000)	(4,429,750)	-	-	(9,874,750)
Transfers	4,024,750	-	-	405,000	4,429,750
Total Other Sources (Uses)	(1,250,250)	(4,429,750)	-	405,000	(5,275,000)
Net Increase (Decrease) in Fund Balance	(1,600,000)	(405,240)	(4,625,000)	(70,000)	(6,700,240)
Fund Balance July 1,	40,010,123	3,507,350	5,990,244	5,437,424	54,945,141
Fund Balance June 30	\$ 38,410,123	\$ 3,102,110	\$ 1,365,244	\$ 5,367,424	\$ 48,244,901

Overview

Combined Revenue and Expenditures All Funds Combined

	Actual FY 19	Amended FY 20	Adopted FY 21	Percentage Change FY 20 to FY 21	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$54,355,973	\$54,877,430	\$62,335,530	13.59%	50.92%
Other Taxes	26,098,927	25,893,800	26,604,000	2.74%	21.73%
Permits & Fees	3,427,887	3,471,510	3,535,900	1.85%	2.89%
Intergovernmental	29,030,908	47,209,624	14,227,260	-69.86%	11.62%
Sales & Services	4,240,688	4,263,650	4,529,850	6.24%	3.70%
Interest Earnings	1,616,767	945,655	472,600	-50.02%	0.39%
Miscellaneous	1,951,695	335,959	81,000	-75.89%	0.07%
Other Financing Sources	20,805,237	36,058,811	10,624,990	-70.53%	8.68%
Total	\$141,528,082	\$173,056,439	\$122,411,130	-29.27%	100.00%
Expenditures					
General Government	\$9,145,269	\$9,178,405	\$10,126,285	10.33%	8.27%
Public Safety	23,065,218	24,978,530	25,712,365	2.94%	21.00%
Transportation	2,054,257	1,454,505	1,667,390	14.64%	1.36%
Environmental Protection	18,502,451	4,909,630	4,365,740	-11.08%	3.57%
Economic & Physical Development	27,289,619	56,235,401	13,815,010	-75.43%	11.29%
Human Services	16,138,230	18,706,368	18,793,015	0.46%	15.35%
Education	28,434,195	31,875,387	28,802,400	-9.64%	23.53%
Cultural & Recreation	4,616,680	3,797,024	4,001,460	5.38%	3.27%
Debt Service	6,665,135	5,769,100	4,732,100	-17.98%	3.87%
Non Departmental	16,666,812	16,099,014	10,395,365	-35.43%	8.49%
Total	\$152,577,866	\$173,003,364	\$122,411,130	-29.24%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$680,083	\$676,500	\$680,700	0.62%	58.77%
Water Non Operating	458,151	460,845	477,500	3.61%	41.23%
Total	\$1,138,235	\$1,137,345	\$1,158,200	1.83%	100.00%
Expenditures					
Water Operating	\$1,099,575	\$877,235	\$901,120	2.72%	77.80%
Water Nonoperating	59,715	260,110	257,080	-1.16%	22.20%
Total	\$1,159,290	\$1,137,345	\$1,158,200	1.83%	100.00%
Entity Totals					
Total Entity Revenues	\$142,666,317	\$174,193,784	\$123,569,330	-29.06%	100.00%
Total Entity Expenditures	\$153,737,156	\$174,140,709	\$123,569,330	-29.04%	100.00%

Combined Revenue and Expenditure Summary

For explanations of changes and trends, see page: 30

	Actual FY 19	Amended FY 20	Adopted FY 21	Percentage Change FY 20 to FY 21	Percent of Fund Total
General Fund					
Revenues					
Ad Valorem	\$ 47,219,127	\$ 47,728,000	\$ 54,613,000	14.43%	55.06%
Other Taxes	16,042,981	15,843,000	16,443,000	3.79%	16.58%
Permits & Fees	3,427,887	3,471,510	3,535,900	1.85%	3.56%
Intergovernmental	23,276,992	13,972,463	13,947,860	-0.18%	14.06%
Sales & Services	4,240,688	4,263,650	4,329,850	1.55%	4.36%
Interest Earnings	1,151,237	900,000	450,000	-50.00%	0.45%
Miscellaneous	1,851,692	335,959	81,000	-75.89%	0.08%
Other Financing Sources	3,884,327	18,763,178	5,794,750	-69.12%	5.84%
Total	\$ 101,094,933	\$ 105,277,760	\$ 99,195,360	-5.78%	100.00%
Expenditures					
General Government	\$ 9,049,445	\$ 9,178,405	\$ 10,126,285	10.33%	10.21%
Public Safety	14,111,152	15,061,683	15,507,795	2.96%	15.63%
Transportation	1,537,681	1,454,505	1,667,390	14.64%	1.68%
Environmental Protection	18,502,451	4,909,630	4,365,740	-11.08%	4.40%
Economic & Physical Dev.	2,098,617	2,536,920	2,358,810	-7.02%	2.38%
Human Services	16,112,971	18,706,368	18,793,015	0.46%	18.95%
Education	26,180,114	27,712,036	27,247,400	-1.68%	27.47%
Cultural & Recreation	3,963,555	3,797,024	4,001,460	5.38%	4.03%
Debt Service	6,665,135	5,769,100	4,732,100	-17.98%	4.77%
Non Departmental	16,666,812	16,099,014	10,395,365	-35.43%	10.48%
Total	\$ 114,887,933	\$ 105,224,685	\$ 99,195,360	-5.73%	100.00%
Emergency Telephone System Fund					
Intergovernmental	\$ 413,166	\$ 372,450	\$ 279,400	-24.98%	
Interest	26,439	9,355	10,000	6.89%	
Other Financing Sources	70,999	49,195	170,100	245.77%	
Total	\$ 510,604	\$ 431,000	\$ 459,500	6.61%	100.00%
Expenditures - Public Safety	\$309,218	\$431,000	\$459,500	6.61%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 2,736,527	\$ 2,764,410	\$ 3,172,235	14.75%	
Other Taxes	903,501	785,000	816,500	4.01%	
Intergovernmental	-	56,031	-	-100.00%	
Interest	18,729	-	-	0.00%	
Other Financing Sources	-	189,631	8,820	-95.35%	
Total	\$ 3,658,757	\$ 3,795,072	\$ 3,997,555	5.34%	100.00%
Expenditures - Public Safety	\$ 3,470,183	\$ 3,795,072	\$ 3,997,555	5.34%	100.00%

Overview

	Actual FY 19	Amended FY 20	Adopted FY 21	Percentage Change FY 20 to FY 21	Percent of Fund Total
County Rescue Services Fund					
Sales & Services	-	-	200,000	0.00%	
Interest	-	-	300	0.00%	
Total	\$ -	\$ -	\$ 200,300	0.00%	100.00%
Expenditures - Public Safety	\$ -	\$ -	\$ 200,300	0.00%	100.00%
Fire Districts					
Ad Valorem Taxes	\$ 4,097,698	\$ 4,086,020	\$ 4,241,395	3.80%	
Other Taxes	1,293,450	1,203,700	1,282,500	6.55%	
Intergovernmental	-	32,660	-	-100.00%	
Interest	27,963	-	-	0.00%	
Other Financing Sources	-	368,395	23,320	-93.67%	
Total	\$ 5,419,111	\$ 5,690,775	\$ 5,547,215	-2.52%	100.00%
Expenditures - Public Safety	\$ 5,174,665	\$ 5,690,775	\$ 5,547,215	-2.52%	100.00%
Occupancy Tax					
Occupancy Tax	\$ 7,716,833	\$ 7,960,000	\$ 7,960,000	0.00%	
Total	\$ 7,716,833	\$ 7,960,000	\$ 7,960,000	0.00%	100.00%
Expenditures - Economic Development	\$ 7,681,836	\$ 7,960,000	\$ 7,960,000	0.00%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ 6,507	\$ 7,000	\$ 5,900	-15.71%	
Sales Tax	2,288	2,100	2,000	-4.76%	
Interest	680	300	300	0.00%	
Other Financing Sources	-	78,000	-	-100.00%	
Total	\$ 9,475	\$ 87,400	\$ 8,200	-90.62%	100.00%
Expenditures - Economic Development	\$ 78,005	\$ 87,400	\$ 8,200	-90.62%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ 296,114	\$ 292,000	\$ 303,000	3.77%	
Sales Tax	103,736	100,000	100,000	0.00%	
Interest	5,778	6,000	2,000	-66.67%	
Other Financing Sources	-	25,000	3,000	-88.00%	
Total	\$ 405,628	\$ 423,000	\$ 408,000	-3.55%	100.00%
Expenditures	\$ 401,343	\$ 423,000	\$ 408,000	-3.55%	100.00%

	Actual FY 19	Amended FY 20	Adopted FY 21	Percentage Change FY 20 to FY 21	Percent of Fund Total
School Capital Projects					
Intergovernmental	\$ 26,795	\$ -	\$ -	0.00%	
Interest	18,587	15,000	-	-100.00%	
Other Financing Sources	2,224,498	4,148,351	1,555,000	-62.52%	
Total	\$ 2,269,880	\$ 4,163,351	\$ 1,555,000	-62.65%	100.00%
Expenditures - Capital Outlay	\$ 2,254,081	\$ 4,163,351	\$ 1,555,000	-62.65%	100.00%
Capital Reserve Fund					
Interest	\$ 21,678	\$ -	\$ -	0.00%	
Other Financing Sources	214	-	-	0.00%	
Total	\$ 21,892	\$ -	\$ -	0.00%	100.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	100.00%
Capital Improvements Fund					
Intergovernmental	\$ 5,350,093	\$ 32,776,020	\$ -	-100.00%	
Interest	268,705	15,000	10,000	-33.33%	
Miscellaneous	100,000	-	-	0.00%	
Other Financing Sources	12,994,499	10,467,761	1,280,000	-87.77%	
Total	\$ 18,713,297	\$ 43,258,781	\$ 1,290,000	-97.02%	100.00%
Expenditures - Capital Outlay	\$ 18,267,528	\$ 43,258,781	\$ 1,290,000	-97.02%	100.00%
Facilities/Debt Reserve Capital Fund					
Interest	\$ 76,971	\$ -	\$ -	0.00%	
Other Financing Sources	1,630,700	1,969,300	1,790,000	-9.10%	
Total	\$ 1,707,671	\$ 1,969,300	\$ 1,790,000	-9.10%	100.00%
Expenditures	\$ -	\$ 1,969,300	\$ 1,790,000	-9.10%	100.00%

Overview

	Actual FY 19	Amended FY 20	Adopted FY 21	Percentage Change FY 20 to FY 21	Percent of Fund Total
Water Fund					
Operating Revenues	\$ 680,476	\$ 676,500	\$ 680,700	0.62%	
Intergovernmental	27,475	3,845	-	-100.00%	
Interest	26,166	7,500	2,500	-66.67%	
Miscellaneous	4,510	26,400	-	-100.00%	
Other Financing Sources	400,000	423,100	475,000	12.27%	
Total	\$ 1,138,627	\$ 1,137,345	\$ 1,158,200	1.83%	100.00%
Operating Expenditures	\$ 1,099,575	\$ 877,235	\$ 901,120	2.72%	
Non Operating Expenditures	59,715	260,110	257,080	-1.16%	
Total Water Expenditures	\$ 1,159,290	\$ 1,137,345	\$ 1,158,200	1.83%	100.00%

REVENUE AND EXPENDITURE STATEMENTS AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT FISCAL YEARS 2017 THRU BUDGETED 2021

	Actual FY 17	Actual FY 18	Actual FY 19	Projected 2020	Adopted 2021
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 45,861,611	\$ 46,488,835	\$ 47,219,127	\$ 47,494,000	\$ 54,613,000
Other taxes	13,871,092	15,155,032	16,042,981	16,245,000	16,443,000
Permits and fees	3,489,441	3,785,577	3,427,887	3,809,460	3,535,900
Intergovernmental	14,656,520	12,918,381	23,276,992	33,837,381	13,947,860
Sales and services	3,989,615	4,202,268	4,240,688	4,294,770	4,329,850
Interest	300,068	550,755	1,151,237	753,500	450,000
Miscellaneous	1,351,200	204,920	1,851,692	480,500	81,000
Total Revenue	83,519,547	83,305,768	97,210,606	106,914,611	93,400,610
EXPENDITURES					
Current					
General Government	7,451,324	7,741,029	9,049,445	8,762,955	10,126,285
Public Safety	11,235,670	11,950,265	14,111,152	14,567,525	15,507,795
Transportation	1,029,693	1,439,418	1,537,681	1,148,240	1,667,390
Environmental Protection	3,645,840	3,854,481	18,502,451	4,492,365	4,365,740
Economic & Phys. Dev.	2,254,184	2,483,058	2,098,617	2,203,955	2,358,810
Human Services	16,049,596	15,286,265	16,112,971	16,167,385	18,793,015
Education	25,173,000	25,398,749	26,180,114	27,329,000	27,247,400
Cultural & Recreation	3,430,210	3,591,363	3,963,555	3,564,680	4,001,460
Nondepartmental	-	-	-	-	4,950,365
Debt Services					
Principal	6,524,737	5,666,396	5,504,773	4,675,520	3,892,100
Interest and fees	1,572,764	1,336,857	1,160,362	974,325	840,000
Total Expenditures	78,367,018	78,747,881	98,221,121	83,885,950	93,750,360
Revenues over (under) expenditures	5,152,529	4,557,887	(1,010,515)	23,028,661	(349,750)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	3,554,985	3,829,532	3,884,327	3,467,225	4,024,750
Appropriated reserved fund balance	-	-	-	-	170,000
Operating transfers out	(3,672,500)	(5,395,804)	(16,666,812)	(15,599,552)	(5,445,000)
Total other financing sources (uses)	(117,515)	(1,566,272)	(12,782,485)	(12,132,327)	(1,250,250)
Revenue & other financing sources over expenditures and other financing uses	5,035,014	2,991,615	(13,793,000)	10,896,334	(1,600,000)
FUND BALANCE, BEGINNING	53,810,941	58,845,955	61,837,570	48,044,570	58,940,904
FUND BALANCE ENDING	\$ 58,845,955	\$ 61,837,570	\$ 48,044,570	\$ 58,940,904	\$ 57,340,904

Overview

	Actual FY 17	Actual FY 18	Actual FY 19	Projected 2020	Adopted 2021
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	\$ 541,187	\$ 191,999	\$ 413,166	\$ 372,445	\$ 279,400
Interest	4,225	9,662	26,439	15,000	10,000
Miscellaneous	1,759	-	-	-	-
Other Financing Sources-Transfers In	-	-	70,999	-	170,100
Total Revenue	547,171	201,661	510,604	387,445	459,500
EXPENDITURES - Public Safety	691,965	195,371	309,218	330,500	459,500
Revenues over (under) expenditures	(144,794)	6,290	201,386	56,945	-
Revenue & other financing sources over (under) expenditures and other financing uses	(144,794)	6,290	201,386	56,945	-
ENDING FUND BALANCE	\$ 1,093,977	\$ 1,100,268	\$ 1,301,654	\$ 1,358,599	\$ 1,358,599
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 2,214,160	\$ 2,539,493	\$ 2,736,527	\$ 2,758,000	\$ 3,172,235
Other taxes	646,229	744,241	903,501	814,000	816,500
Interest	4,210	6,798	18,729	-	-
Total Revenue	2,864,599	3,290,532	3,658,757	3,572,000	3,988,735
EXPENDITURES - Public Safety	3,041,607	3,189,131	3,470,183	3,699,040	3,997,555
Revenues over (under) expenditures	(177,008)	101,401	188,574	(127,040)	(8,820)
Revenue & other financing sources over (under) expenditures and other financing uses	(177,008)	101,401	188,574	(127,040)	(8,820)
ENDING FUND BALANCE	\$ 791,103	\$ 892,504	\$ 1,081,078	\$ 954,038	\$ 945,218
COUNTY RESCUE SERVICES FUND					
REVENUE					
Sales & Services	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	300
Total Revenue	-	-	-	-	200,300
EXPENDITURES - Public Safety	-	-	-	-	200,300
Revenues over (under) expenditures	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	-	-	-
ENDING FUND BALANCE	\$ -				

	Actual FY 17	Actual FY 18	Actual FY 19	Projected 2020	Adopted 2021
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,579,581	\$ 3,639,904	\$ 4,097,698	\$ 4,080,150	\$ 4,241,395
Other taxes	1,054,658	1,191,149	1,293,450	1,442,100	1,282,500
Interest	7,838	13,347	27,963	-	-
Miscellaneous	300	-	-	-	-
Total Revenue	4,642,377	4,844,400	5,419,111	5,522,250	5,523,895
EXPENDITURES - Public Safety	4,893,639	5,095,765	5,174,665	5,237,873	5,547,215
Revenues over (under) expenditures	(251,262)	(251,364)	244,447	284,377	(23,320)
Revenue & other financing sources over (under) expenditures and other financing uses	(251,262)	(251,364)	244,447	284,377	(23,320)
ENDING FUND BALANCE	\$ 1,528,402	\$ 1,277,038	\$ 1,521,485	\$ 1,805,862	\$ 1,782,542
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 6,207	\$ 6,693	\$ 6,507	\$ 6,600	\$ 5,900
Other Taxes	2,022	2,135	2,288	2,200	2,000
Interest	285	628	680	800	300
Total Revenue	8,514	9,456	9,475	9,600	8,200
EXPENDITURES - Economic & Phys. & Dev.	-	4	5	-	8,200
Revenues over (under) expenditures	8,514	9,452	9,471	9,600	-
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	78,000	-
Transfer to Other Funds	-	(3,613)	(78,000)	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	8,514	5,839	(68,529)	87,600	-
ENDING FUND BALANCE	\$ 62,841	\$ 68,680	\$ 150	\$ 87,750	\$ 87,750
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 287,122	\$ 299,136	\$ 296,114	\$ 298,800	\$ 303,000
Other Taxes	93,390	96,329	103,736	88,000	100,000
Interest	893	1,505	5,778	3,600	2,000
Total Revenue	381,405	396,970	405,628	390,400	405,000
EXPENDITURES	1,332	1,240	1,343	1,500	3,000
Revenues over (under) expenditures	380,073	395,730	404,285	388,900	402,000
OTHER FINANCING SOURCES (USES)					
Transfer to Water Fund	(355,000)	(433,600)	(400,000)	(420,000)	(405,000)
Total Other Financing Sources (Uses)	(355,000)	(433,600)	(400,000)	(420,000)	(405,000)
Revenue & other financing sources over (under) expenditures and other financing uses	25,073	(37,870)	4,286	(31,100)	(3,000)
ENDING FUND BALANCE	\$ 248,208	\$ 210,338	\$ 214,624	\$ 183,524	\$ 180,524

Overview

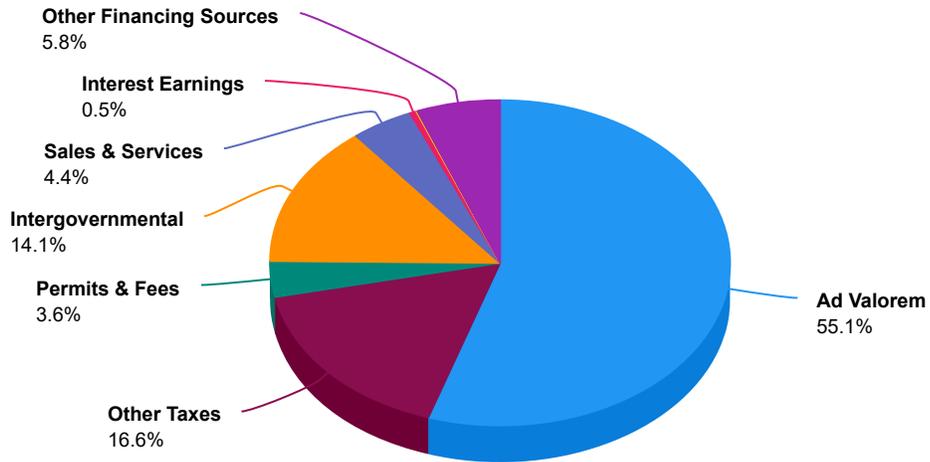
	Actual FY 17	Actual FY 18	Actual FY 19	Projected 2020	Adopted 2021
OCCUPANCY TAX FUND					
REVENUE					
Other taxes	\$ 7,029,735	\$ 7,578,006	\$ 7,716,833	\$ 6,790,000	\$ 7,960,000
Interest	-	119	-	-	-
Total Revenue	7,029,735	7,578,125	7,716,833	6,790,000	7,960,000
EXPENDITURES - Economic & Phy. Development	3,474,688	3,743,798	3,797,509	3,356,050	3,935,250
Revenues over (under) expenditures	3,555,047	3,834,327	3,919,325	3,433,950	4,024,750
OTHER FINANCING SOURCES (USES)					
Transfers out	(3,554,985)	(3,829,532)	(3,884,327)	(3,433,950)	(4,024,750)
Revenue & other financing sources over expenditures and other financing uses	62	4,795	34,998	-	-
ENDING FUND BALANCE	\$ 4,788	\$ 9,583	\$ 44,581	\$ 44,581	\$ 44,581
CAPITAL RESERVE FUND					
REVENUE					
Interest	\$ 3,876	\$ 8,414	\$ 21,678	\$ 12,000	\$ -
Misc	-	-	214	91,345	-
Proceeds from sale of capital assets	209,341	-	-	-	-
Total Revenue	213,217	8,414	21,892	103,345	-
EXPENDITURES - Capital Outlay	-	-	-	-	-
Revenues over (under) expenditures	213,217	8,414	21,892	103,345	-
ENDING FUND BALANCE	\$ 950,451	\$ 958,865	\$ 980,757	\$ 1,084,102	\$ 1,084,102
CAPITAL IMPROVEMENTS FUND					
REVENUE					
Intergovernmental	\$ 585,517	\$ 229,657	\$ 5,350,093	\$ 28,844,865	\$ -
Interest	4,545	12,008	268,705	28,000	10,000
Miscellaneous Income	-	5,000	100,000	-	-
Total Revenue	590,062	246,665	5,718,798	28,872,865	10,000
EXPENDITURES - Capital Outlay	1,406,762	732,186	18,267,528	32,494,760	1,290,000
Revenues over (under) expenditures	(816,700)	(485,521)	(12,548,729)	(3,621,895)	(1,280,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 650,500	\$ 1,187,617	\$ 12,994,499	\$ 3,683,069	\$ 1,150,000
Total Other Financing Sources (Uses)	650,500	1,187,617	12,994,499	3,683,069	1,150,000
Revenue & other financing sources over (under) expenditures and other financing uses	(166,200)	702,096	445,770	61,174	(130,000)
ENDING FUND BALANCE	\$ 755,974	\$ 1,458,070	\$ 1,903,840	\$ 1,965,014	\$ 1,835,014

	Actual FY 17	Actual FY 18	Actual FY 19	Projected 2020	Adopted 2021
FACILITIES/DEBT RESERVE CAPITAL FUND					
REVENUE					
Interest	\$ 2,495	\$ 15,565	\$ 76,971	\$ 55,000	\$ -
Total Revenue	2,495	15,565	76,971	55,000	-
EXPENDITURES - Capital Outlay					
	-	-	-	-	-
Revenues over (under) expenditures	2,495	15,565	76,971	55,000	-
OTHER FINANCING SOURCES (USES)					
Transfers in	300,000	1,292,000	1,630,700	1,969,300	1,790,000
Contingency	-	-	-	-	(1,790,000)
Total Other Financing Sources	300,000	1,292,000	1,630,700	1,969,300	-
Revenue & other financing sources over (under) expenditures and other financing uses	302,495	1,307,565	1,707,671	2,024,300	-
ENDING FUND BALANCE	\$ 603,399	\$ 1,910,964	\$ 3,618,635	\$ 5,642,935	\$ 5,642,935
SCHOOL CAPITAL FUND					
REVENUE					
Intergovernmental	\$ -	\$ -	\$ 26,795	\$ 2,440	\$ -
Interest	3,970	4,795	18,587	5,000	-
Total Revenue	3,970	4,795	45,382	7,440	-
EXPENDITURES - Capital Outlay					
	2,315,698	2,684,625	2,254,081	4,163,340	1,555,000
Revenues over (under) expenditures	(2,311,728)	(2,679,830)	(2,208,699)	(4,155,900)	(1,555,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ 2,259,800	\$ 2,224,498	\$ 4,091,360	\$ 1,555,000
Total Other Financing Sources	-	2,259,800	2,224,498	4,091,360	1,555,000
Revenue & other financing sources over (under) expenditures and other financing uses	(2,311,728)	(420,030)	15,799	(64,540)	-
ENDING FUND BALANCE	\$ (1,154,658)	\$ (1,574,688)	\$ (1,558,889)	\$ (1,623,429)	\$ (1,623,429)

Overview

	Actual FY 17	Actual FY 18	Actual FY 19	Projected 2020	Adopted 2021
WATER FUND					
REVENUE					
Operating Revenues	\$ 584,344	\$ 674,952	\$ 680,476	\$ 679,995	\$ 680,700
Non Operating Revenues	5,428	13,331	27,475	14,880	2,500
Total Revenue	589,772	688,283	707,951	694,875	683,200
EXPENDITURES					
Operating	\$ 1,047,519	\$ 1,194,833	\$ 1,099,575	\$ 695,790	\$ 901,120
Capital Expenditures	-	-	-	-	-
Debt Service	70,537	65,056	59,715	244,630	242,080
Total Expenditures	1,118,056	1,259,889	1,159,290	940,420	1,143,200
Revenues over (under) expenditures	(528,284)	(571,606)	(451,339)	(245,545)	(460,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	\$ 355,000	\$ 433,600	\$ 400,000	\$ 420,000	\$ 405,000
Transfers out	-	-	-	-	-
Contingency	-	-	-	-	(15,000)
Total Other Financing Sources (Uses)	355,000	433,600	400,000	420,000	390,000
Revenue & other financing sources over (under) expenditures and other financing uses	(173,284)	(138,006)	(51,340)	174,455	(70,000)
ENDING FUND BALANCE	\$ 5,635,174	\$ 5,497,168	\$ 5,445,828	\$ 5,620,283	\$ 5,550,283

Fiscal Year 2021 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.

Overview

Budget Summary

Revenue Summary By Category

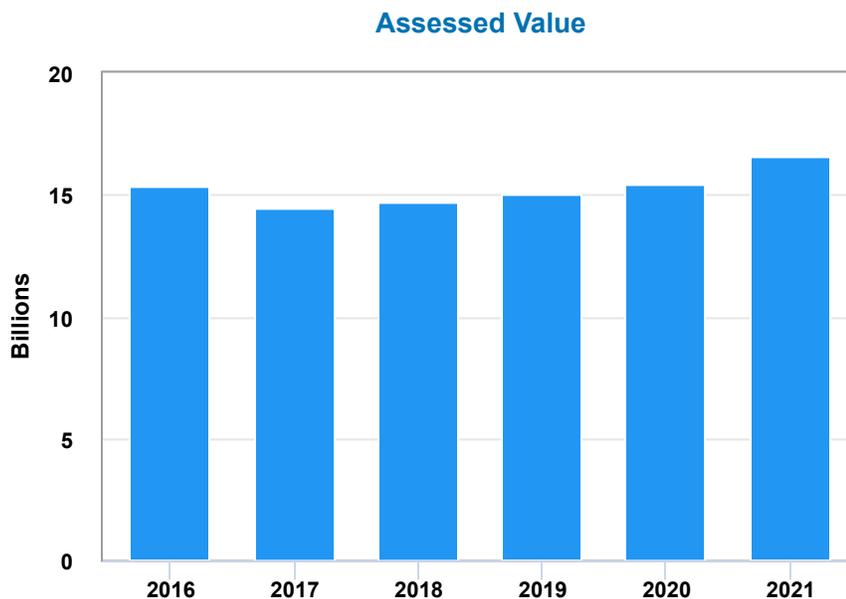
The County receives revenues from many different sources. These various sources have been grouped into categories. Below are descriptions and highlights of these categories.

Ad Valorem (Property) Taxes

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

The State mandates that a revaluation must be carried out by the County once every eight years. Carteret County's 2020 revaluation resulted in assessed value growth from \$15.44 billion to \$16.54 billion, (a 7.78% increase or \$1.1 billion) The value of a penny on the tax rate is now \$1.60 million. All counties are required to publish a "revenue-neutral" tax rate that produces the same level of property tax generated with the previous rate and tax base. The revenue neutral rate is 30 cents as of May 1, 2020. The adopted tax rate is \$.3300 per \$100 of assessed valuation. This will generate \$53,420,000, 53.95% 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 205 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 Years 2016 and 2021 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. The taxes are distributed on either a per capita or point of sale basis. There are four separate sales taxes. We reference sales taxes by its statutory citations in General Statute Chapter 105:

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

Forecasting sales tax revenues is always challenging. The economy has a significant impact on the County's sales tax making it a volatile revenue source. The effects of the Coronavirus pandemic have certainly weighed heavily on the economy. The economic slowdown caused by the Stay Home order, closing stores, restaurants, hotels, and numerous other businesses that normally generate sales tax revenue, has caused the County to project sales tax more conservatively than normal. Although, no one knows the full impact of COVID 19 on the local economy, the County is hopeful that hotels and restaurants will come back quickly.

Another factor that makes forecasting sales tax revenues difficult is the process of collecting and allocating sales tax. Sales made in July are collected by the State in August, processed and allocated in September and distributed to the County in October. Therefore, sales tax revenues are on a three month lag. The October payment is the first month's sales tax distribution credited to the July-June fiscal year. To further complicate things, the Stay Home order due to COVID 19, allows businesses to delay paying their sales tax.

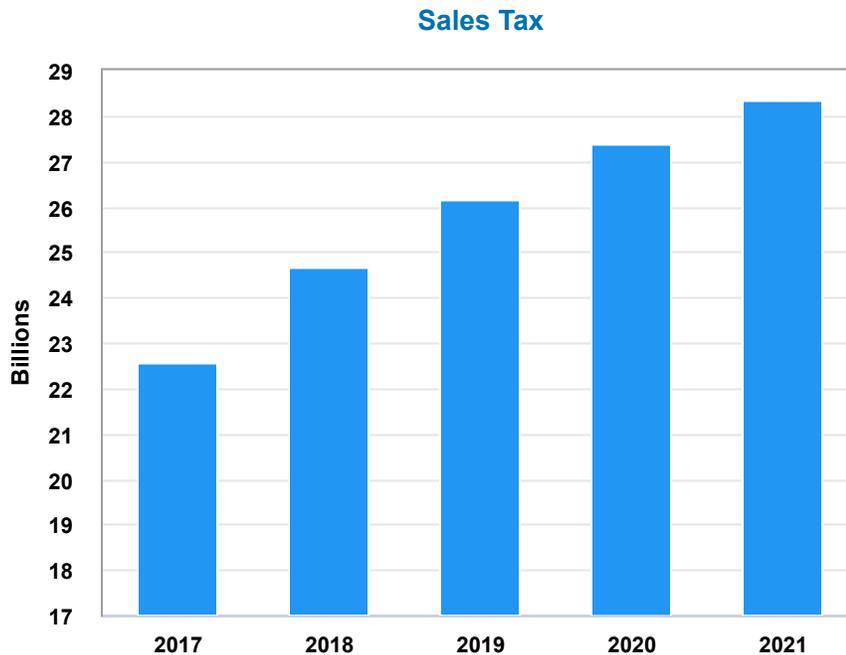
Aside from economic conditions, and the extended lag time in receiving sales tax revenues, another major factor affecting local variation in sales tax distributions is non-profit sales tax refunds. Currently, non-profit entities have up to three years to request sales tax refunds. Carteret County has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

Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. As mentioned above, since the economic slowdown caused by COVID 19, the County has been tracking sales tax more closely and conservatively. The County anticipates a 3.78% (\$600,000) increase in sales tax distribution from FY 2020 to FY 2021. Prior to COVID 19 sales tax projections for the FY21 adopted budget would have been an additional \$1.4 million. That is a loss of \$.8 million due the impacts of the pandemic. The County forecasts that sales tax distributions will represent approximately 16.53% (\$16.40 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 2020 will be used by the state to distribute fiscal year 2021 sales tax. It is estimated the County will receive 69.34% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 86.78% of that stated 69.34%. As stated above, FY 2021, the general fund retained sales tax revenues are budgeted \$16.40 million, a 3.78% increase from FY 2020 amended budgeted revenue.

Overview

Below is a graph demonstrating sales tax revenue amounts to all eligible entities in Carteret County; this includes 11 municipalities and Carteret County government. Since relative tax levy fluctuates from year to year among the 12 governments, the graph provides a trend of sales tax growth and is not skewed by the variation in relative tax levies. Fiscal years 2017, 2018, 2019, 2020 are actual revenues, 2021 is estimated.



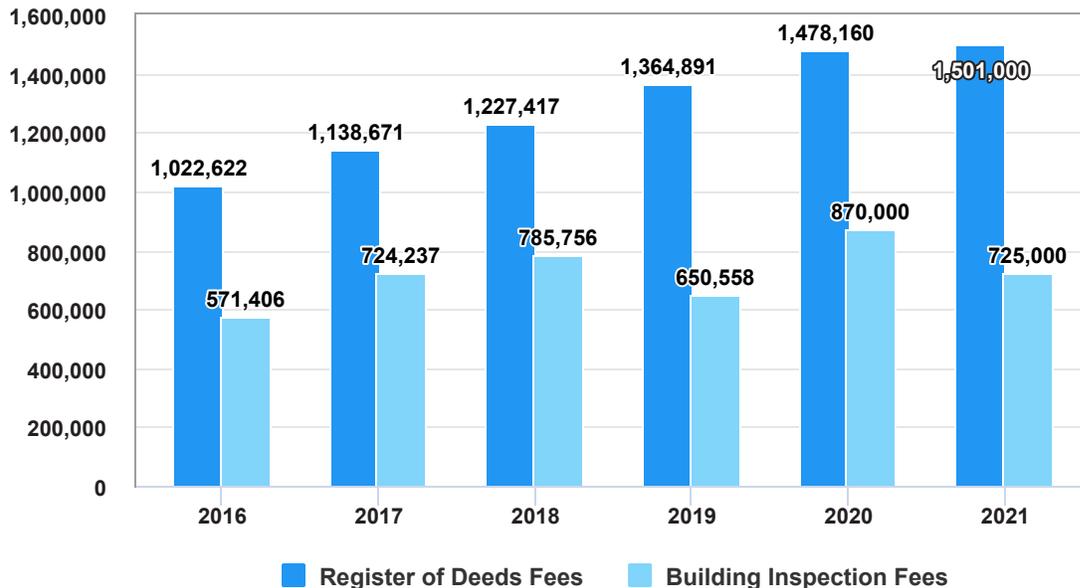
Intergovernmental

This category represents \$13,947,860 or 14.06% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2021 budget represents a 0.18% decrease or \$24,603 decrease over the amended 2020 fiscal year budget. The largest single revenue source in this category is state and federal assistance for Human Services, primarily Social Services and Public Health.

Permits and Fees

Accounting for 3.56% or \$3,535,900 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. Based on trend analysis the adopted budget has register of deeds fees estimated at a 3.80% increase, or \$55,000. The County predicts revenue growth in building and inspections fees and budgeted an additional \$75,000, or 11.53% increase from amended 2020 fiscal year budget. The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2016, 2017, 2018, 2019 are actual revenues, 2020 is projected and 2021 is adopted.

County Fees



Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The adopted 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 \$4,329,850 a slight increase from the amended 2020 fiscal year budget.

Investment Earnings

Budgeted investment earnings are \$450,000 for the general fund. This is a 50.00% decrease from amended fiscal year 2020. The effects of the COVID19 virus weighed heavily on the economy, and as a result, the Federal Reserve cut interest rates to zero to combat the economic damage caused by the pandemic. The County will continue to monitor interest rates and manage investments as the economy recovers.

Other Financing Sources

This category accounts for \$5,794,750 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$120,000 of health reserve fund balance appropriated in the adopted budget. These funds are accumulations of Medicaid funding that are required to be spent on health programs. Continuing to use these funds will help reduce local spending. The general fund has a fund balance appropriation of \$1,600,000. The large fund balance appropriation decrease from FY20, (79.95%), is due to a transfer of beach nourish reserves to the Capital Improvements Fund for a beach nourishment project completed in FY19. On June 30, 2019, the County's general fund balance was \$47,991,499. Of that amount, \$21,801,623 was unassigned and was 18.97% of general fund expenditures. Below is a comparison of fiscal year 2021 adopted revenues to the amended fiscal year 2020 budget and fiscal year 2019 actual revenues for all funds.

Overview

REVENUES BY FUND

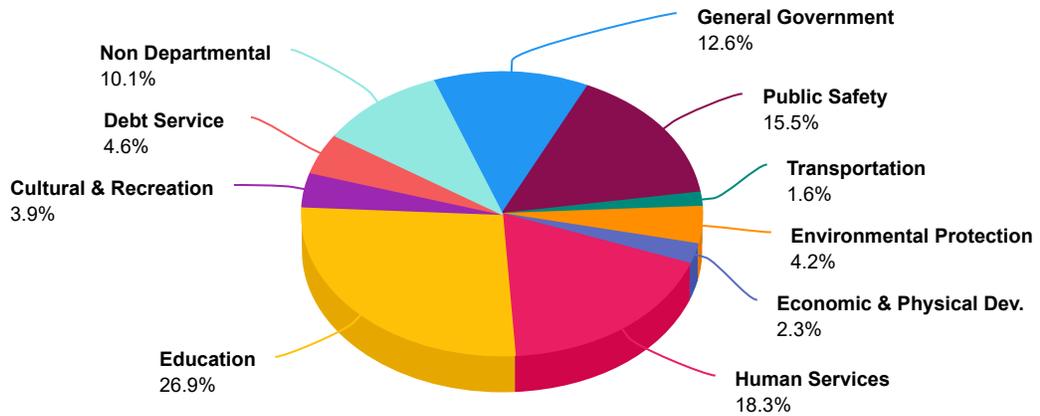
	Actual FY19	Amended FY20	Adopted FY21	Percentage Change FY20 to FY21	Percent of Total
General Fund					
Ad Valorem	\$ 47,219,127	\$ 47,728,000	\$ 54,613,000	14.43%	
Other Taxes	16,042,981	15,843,000	16,443,000	3.79%	
Permits & Fees	3,427,887	3,471,510	3,535,900	1.85%	
Intergovernmental	23,276,992	13,972,463	13,947,860	-0.18%	
Sales & Services	4,240,688	4,263,650	4,329,850	1.55%	
Interest Earnings	1,151,237	900,000	450,000	-50.00%	
Miscellaneous	1,851,692	335,959	81,000	-75.89%	
Other Financing Sources	3,884,327	18,763,178	5,794,750	-69.12%	
Total	\$101,094,933	\$105,277,760	\$99,195,360	-5.78%	80.28%
Emergency Telephone System Fund					
Intergovernmental	\$ 413,166	\$ 372,450	\$ 279,400	-24.98%	
Interest	26,439	9,355	10,000	6.89%	
Other Financing Sources	70,999	49,195	170,100	245.77%	
Total	\$510,604	\$431,000	\$459,500	6.61%	0.37%
Rescue Districts					
Ad Valorem Taxes	\$ 2,736,527	\$ 2,764,410	\$ 3,172,235	14.75%	
Other Taxes	903,501	785,000	816,500	4.01%	
Intergovernmental	-	56,031	-		
Interest	18,729	-	-	0.00%	
Other Financing Sources	-	189,631	8,820	-95.35%	
Total	\$3,658,757	\$3,795,072	\$3,997,555	5.34%	3.24%
County Rescue Services Fund					
Service Charges	\$ -	\$ -	\$ 200,000	0.00%	
Interest	-	-	300	0.00%	
Total	-	-	\$200,300	0.00%	0.00%
Fire Districts					
Ad Valorem Taxes	\$ 4,097,698	\$ 4,086,020	\$ 4,241,395	3.80%	
Other Taxes	1,293,450	1,203,700	1,282,500	6.55%	
Intergovernmental	-	32,660	-	-100.00%	
Interest	27,963	-	-	0.00%	
Other Financing Sources	-	368,395	23,320	-93.67%	
Total	\$5,419,111	\$5,690,775	\$5,547,215	-2.52%	4.49%
Occupancy Tax					
Occupancy Tax	\$ 7,716,833	\$ 7,960,000	\$ 7,960,000	0.00%	
Total	\$7,716,833	\$7,960,000	\$7,960,000	0.00%	6.44%

Overview

	Actual FY19	Amended FY20	Adopted FY21	Change FY20 to FY21	Percent of Total
Salter Path District					
Ad Valorem Taxes	\$ 6,507	\$ 7,000	\$ 5,900	-15.71%	
Sales Tax	2,288	2,100	2,000	-4.76%	
Interest	680	300	300	0.00%	
Other Financing Sources	-	78,000	-	-100.00%	
Total	\$9,475	\$87,400	\$8,200	-90.62%	0.01%
Water Tax District					
Ad Valorem Taxes	\$ 296,114	\$ 292,000	\$ 303,000	3.77%	
Sales Tax	103,736	100,000	100,000	0.00%	
Interest	5,778	6,000	2,000	-66.67%	
Other Financing Sources	-	25,000	3,000	-88.00%	
Total	\$405,628	\$423,000	\$408,000	-3.55%	0.33%
School Capital Projects					
Intergovernmental	\$ 26,795	\$ -	\$ -	0.00%	
Interest	18,587	15,000	-	-100.00%	
Other Financing Sources	2,224,498	4,148,351	1,555,000	-62.52%	
Total	\$2,269,880	\$4,163,351	\$1,555,000	-62.65%	1.26%
Capital Reserve Fund					
Interest	\$ 21,678	\$ -	\$ -	0.00%	
Other Financing Sources	214	-	-	0.00%	
Total	\$21,892	\$0	\$0	0.00%	0.00%
Capital Improvements Fund					
Intergovernmental	\$ 5,350,093	\$ 32,776,020	\$ -	-100.00%	
Interest	268,705	15,000	10,000	-33.33%	
Miscellaneous	100,000	-	-	0.00%	
Other Financing Sources	12,994,499	10,467,761	1,280,000	-87.77%	
Total	\$18,713,297	\$43,258,781	\$1,290,000	-97.02%	1.04%
Facilities/Debt Reserve Capital Fund					
Interest	\$ 76,971	\$ -	\$ -	0.00%	
Other Financing Sources	1,630,700	1,969,300	1,790,000	-9.10%	
Total	\$1,707,671	\$1,969,300	\$1,790,000	-9.10%	1.45%
Water Fund					
Operating Revenues	\$ 680,083	\$ 676,500	\$ 680,700	0.62%	
Intergovernmental	27,475	3,845	-	-100.00%	
Interest	26,166	7,500	2,500	-66.67%	
Miscellaneous	4,510	26,400	-	-100.00%	
Other Financing Sources	400,000	423,100	475,000	12.27%	
Total	\$1,138,235	\$1,137,345	\$1,158,200	1.83%	0.94%
Total All Funds	\$ 142,666,317	\$ 174,193,784	\$ 123,569,330	-29.06%	99.84%

Overview

Fiscal Year 2021 Governmental Expenditures By Service Area



Notes:

The graph illustrates all County funds except Rescue Districts, Fire Districts, Water Tax District, Salter Path

1. Tax District, Occupancy Tax and Enterprise Fund.
2. Education includes operating expenditures and all capital expenditures.
3. Public safety includes Emergency Telephone System Fund.

Expenditure Summary By Fund

General Fund	\$ 99,195,360
Emergency Telephone System Fund	459,500
Water Tax Fund	408,000
Salter Path Special Tax Fund	8,200
Rescue Districts Fund	3,997,555
County Rescue Service Fund	200,300
Fire Districts Fund	5,547,215
Occupancy Tax Fund	7,960,000
Capital Improvements Fund	1,290,000
Facilities/Debt Reserve Capital Fund	1,790,000
School Special Projects Fund	1,555,000
Water Fund	1,158,200
Total	\$ 123,569,330

Expenditures Summary By Service Area, All Funds

The adopted expenditures for fiscal year 2021 total \$126,569,330 a 23.39% (\$37.72 million) decrease from fiscal year 2020 amended budget on March 31, 2020. The decreases are due to completion of capital projects in FY20: \$24.70 million beach nourishment phase II project, \$7.9 million grant funded land acquisition for boating access, and the remaining decreases are waterway dredging projects and public school projects.

Individual department expenditure comparisons for the fiscal years 2019-2021 begin on page 69. Previous pages illustrate the County's financial statements from 2017 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 2020 to FY 2021. Below are brief descriptions of each service area, along with highlights of expenditures.

General Government

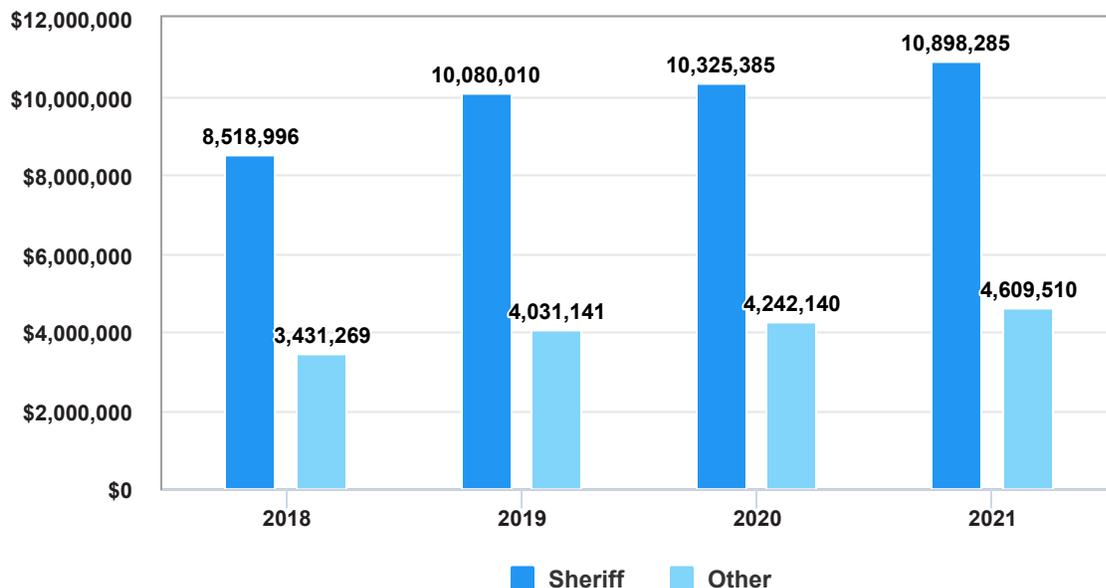
This service area, which accounts for \$10,126,285 or 8.19% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area increase is 10.33% from FY 2020. Information System's increase of 10.79% is due to two additional positions, an IT Specialist and IT Technician, to help support the County's libraries as well as computer equipment. Tax and Revaluation's increase, totaling \$277,473 is due to a new tax system and contracting for appraisal services.

Public Safety

This area consists of departments that provide law enforcement and other services to protect lives and property of the residents of Carteret County. In addition, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 12.55% of total expenditures or \$15,507,795. The funding level for this service area is a slight increase of 2.96% from FY 2020. The adopted budget funds three new positions for the Sheriff Department; 2 detention officers and a detention officer supervisor.

The Sheriff Department is the largest division accounting for 70.28% 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 2018 and 2019 are actual expenditures, fiscal year 2020 is estimated, and 2021 is adopted.

Public Safety



Overview

Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area of operation. The funding for transportation is \$1,667,390, a 14.64% increase from last fiscal year. The Airport's 33.58% decrease is misleading. The decrease is due to insurance reimbursements received FY20. If additional insurance funding is not factored in, the adopted FY21 budget for the Airport is an increase. CCATS increase of 23.04%, totaling \$281,987, is due to two additional full-time driver positions and purchasing additional capital vehicles.

Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is \$4,365,740 or 3.53% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. The 11.08% reduction from FY 2020 for this service area is misleading. During FY20 the County engaged in a street assessment project. The project included paving a private road to NCDOT standards and then turning it over to the State to maintain. Homeowners on the street will be assessed a fee to cover the expenditures. The total project is \$565,000. This is reflected in Public Works' department, thus the department's 43.14% decrease from amended FY20.

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 economic development, beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 1.91% of expenditures or \$2,358,810. This service area had a 7.02% decrease from amended FY20. In FY20, the County completed several economic and physical development projects, including partnering with Emerald Isle as well with a local business. Planning and Development also completed several land use plans and studies as in FY20.

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, \$18,793,015 or 15.21% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 61.67% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a .30% increase in this area from the prior year. The increase is due to several building maintenance projects and funding an additional full-time Public Health Nurse position.

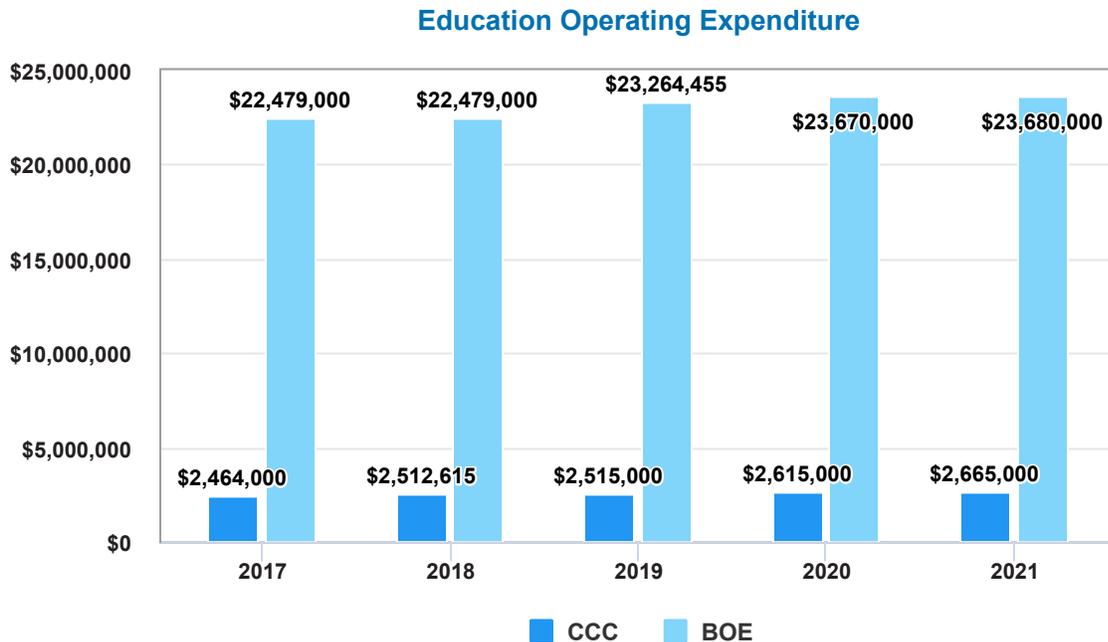
Education

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 \$27,247,400 or 22.05% of the County's total budget. The school's operating expenditures are \$23,680,000, a 2.55% increase from adopted FY20. Capital outlay, funded in the School Special Projects Fund is \$1,555,000, a \$1,145,000 decrease from FY20 adopted capital. Adopted FY20 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 42.40% decrease from adopted FY20 is also misleading because the Board of Commissioners approved to fund an additional \$1.13 Million in late May, 2020. The Board of Education wanted to capitalize on the time that students were not in school, due to COVID19, and get a head start on maintenance projects. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating budget of \$2,665,000, is a \$50,000 increase or 1.91% increase from adopted FY20. The adopted budget funds capital at \$902,400, a \$77,400 increase from adopted FY20.

The estimated daily membership for county schools in fiscal year 2021 is 8,091 students, as compared to 8,058 in fiscal year 2020. The adopted budget funds current expenses per student at \$2,927 compared to \$2,865 in FY

2020. Debt service for the schools is reflected in the debt service department, which totals \$4,732,100. Below is a graph for operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2017, 2018 and 2019 are actual expenditures, fiscal year 2020 is estimated, and 2021 is adopted.



Cultural and Recreation

This area consists of the county libraries, parks and recreation programs and facilities, senior center and the civic center. This area represents \$4,001,460 or 3.93% of the County’s budget. The funding level for this service area increased 3.24% due to bringing the Library in house. The funding level remained fairly flat for the other departments in this service area.

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 \$10,395,365 with \$4,950,365 for contingencies, and contingent projects and \$5,445,000 for transfers to other funds.

Overview

Other Funds

Emergency Telephone System Fund

This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. In FY 2008, the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state, and the state in turn distributes the surcharges to the County. The fund total is \$459,500. The state requires that no emergency telephone system can carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvement or equipment replacements. The state reduced the amount distributed to the County because this fund exceeded the 20% allowable carry forward. Thus the fund balance appropriation is \$170,100. Total expenses increased due to replacement of radio equipment and additional required training.

Fire Tax Districts Fund

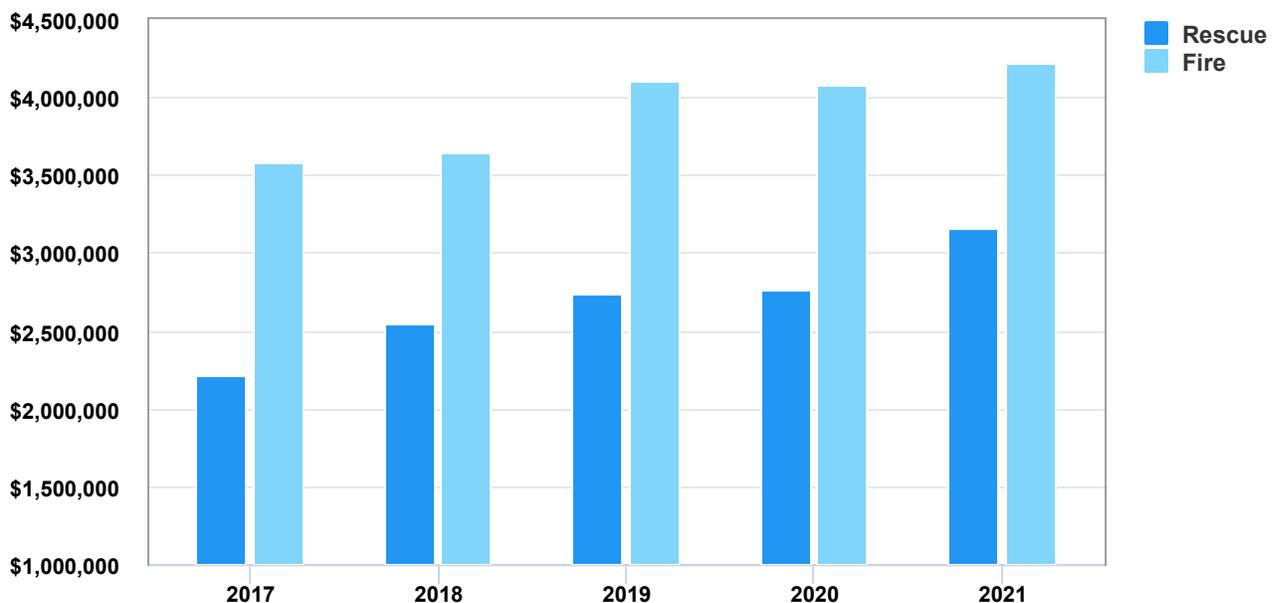
This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$5,547,215.

Rescue Tax Districts Fund

This special revenue fund accounts for special rescue tax districts' assessed on rural areas of the county and is distributed to those districts. The funding for rescue districts is \$3,997,555.

Below is a graph demonstrating fire and rescue tax ad valorem tax revenues. Fiscal years 2017, 2018, and 2019 are actual revenues, 2020 is estimated, and 2021 is adopted.

Rescue and Fire Tax Districts Revenues



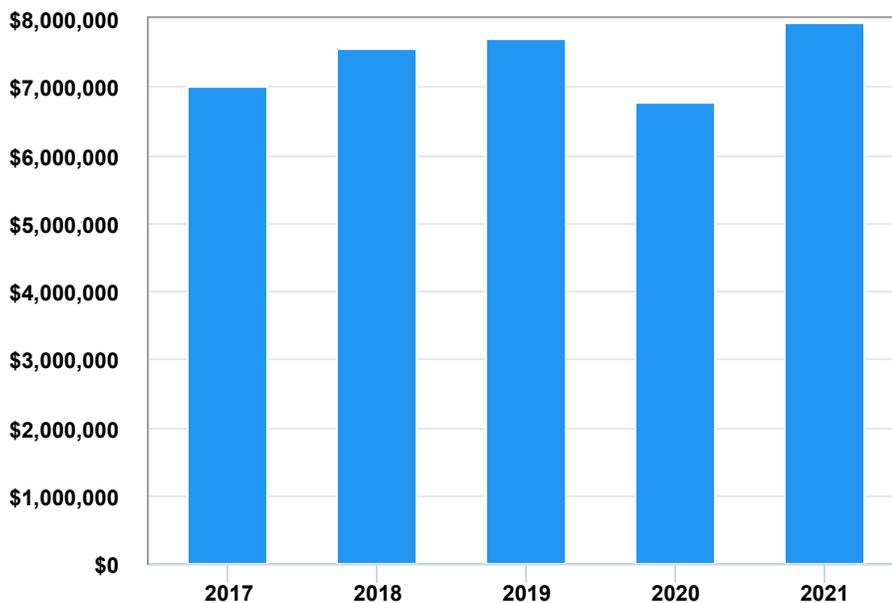
County Rescue Services Fund

This special revenue fund was established with the FY21 budget adoption. Its purpose is to account for rescue services provided to the South River special service district in the county. South River is a rural area, and the district was no longer able to provide the services with volunteers. A special taxing district was established by the Board of Commissioners, and the property taxes pay for services in that area. The tax rate is 12.25 cents per \$100 assessed values, and is accounted for in the Rescue Tax Districts Fund. The FY21 Rescue Service Fund budget is \$200,300.

Occupancy Tax

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. On January 1, 2014, the rate increased from five percent to six percent. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 50% of net collections and the general fund transfer for beach nourishment is 50% of net collections. The funding for occupancy tax is \$7,960,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2017, 2018, and 2019 are actual revenues, fiscal year 2020 is estimated, and 2021 is adopted.

Occupancy Tax



Overview

Salter Path Tax District Fund

This special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The adopted special tax rate is 5.5 cents. The funding for the Salter Path tax district is \$8,200.

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 \$408,000. The special tax rate is 5.5 cents.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$1,555,000 of improvements, a \$1,145,000 decrease from FY 2020 adopted capital. The decrease is misleading in the fact that the Board of Commissioners approved to fund the Board of Education an additional \$1,123,510 late May, 2020. The Board of Education wanted to capitalize on the time that students were not in school, due to COVID19, and get a head start on maintenance projects.

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 \$1,290,000 in projects. The budget includes \$90,000 for pictometry mapping of the County and \$717,000 for building improvements. The fund also has \$48,000 for county park improvements and \$25,000 for Taylor Ext. Care building maintenance. The County will continue its partnerships with other municipalities and funds \$60,000 for Cedar Point walking trails. The Board of Commissioners is committed to county-wide waterway dredging projects and the adopted budget funds \$350,000 for these projects.

Facilities / Debt Reserve Capital Fund

This fund was established to accumulate funds for debt service associated with the County's Capital Improvements Program (CIP) projects approved by the Board of Commissioners. The fund is vital to the County successfully funding its potential capital building needs. The adopted budget funds \$1,790,000.

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 water system budget is \$1,158,200 an increase of 23.42%. The increase is due to the need to replace essential equipment.

Operating revenues are \$750,700 and no water rate increase was adopted. In FY18 rates were increased 15% and generated approximately \$90,000 of additional revenue. In addition to water user charges, the Water Fund utilizes revenue from the Water Taxing District Special Revenue Fund. The adopted budget includes a transfer of \$405,000 from this special revenue fund. This transfer is a 3.57%, \$15,000, decrease from FY20. The current customer base is approximately 1,205 customers.

The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The County also understands the current system's infrastructure is aging. It is important that funding start to be accumulated for preventative maintenance and repair of the main water lines.

Summary of Expenditures, By Service Areas All Funds

	Actual FY19	Amended FY20	Adopted FY21	Percent Change FY20 to FY21	Percent of Total
General Fund					
General Government					
Governing Body	\$273,573	\$304,030	\$348,715	14.70%	
Administration	421,015	404,564	390,455	-3.49%	
Information Systems	1,982,951	2,053,715	2,275,265	10.79%	
Finance	758,955	757,384	749,660	-1.02%	
Human Resources	403,772	518,456	579,090	11.70%	
Tax	1,342,716	1,407,357	1,684,830	19.72%	
Tax Revaluation	236,804	396,203	784,920	98.11%	
Legal	52,560	100,000	170,000	70.00%	
Court Facilities	80,823	78,335	78,335	0.00%	
Elections	560,684	746,812	722,580	-3.24%	
Register of Deeds	520,983	611,455	634,305	3.74%	
Public Buildings	2,414,609	1,800,094	1,708,130	-5.11%	
Total	9,049,445	9,178,405	10,126,285	10.33%	8.19%
Public Safety					
Sheriff - Criminal Division	5,243,602	5,219,607	5,239,330	0.38%	
Sheriff - Court Services Division	250,672	886,404	830,955	-6.26%	
Sheriff - Jail Division	4,165,250	4,477,911	4,828,000	7.82%	
Emergency Management	378,901	437,549	380,545	-13.03%	
Paramedic Services	723,681	756,192	786,465	4.00%	
Rape Crisis	282,393	298,219	292,040	-2.07%	
Fire Marshal	165,078	242,239	255,895	5.64%	
Consolidated Communications	1,908,516	2,154,902	2,327,935	8.03%	
Medical Examiner	68,400	78,000	70,000	-10.26%	
Animal Control	504,171	510,660	496,630	-2.75%	
Total	14,111,152	15,061,683	15,507,795	2.96%	12.55%
Transportation					
Airport	196,425	205,767	136,665	-33.58%	
Harbors	9,536	25,000	25,000	0.00%	
CCATS	1,331,720	1,223,738	1,505,725	23.04%	
Total	1,537,681	1,454,505	1,667,390	14.64%	1.35%
Environmental Protection					
Forest Fire Control	114,120	134,925	134,925	0.00%	
Waste Collections	17,367,029	3,229,160	3,352,000	3.80%	
Public Works	1,021,302	1,545,545	878,815	-43.14%	
Total	18,502,451	4,909,630	4,365,740	-11.08%	3.53%

Overview

	Actual FY19	Amended FY20	Adopted FY21	Percent Change FY20 to FY21	Percent of Total
Economic & Physical Development					
Economic & Physical Development	393,040	475,340	415,060	-12.68%	
Beach Nourishment	441,152	551,390	564,065	2.30%	
Planning and Development	893,238	1,125,781	1,005,395	-10.69%	
General Services	126,124	124,751	91,405	-26.73%	
Cooperative Extension	245,062	259,658	282,885	8.95%	
Total	2,098,617	2,536,920	2,358,810	-7.02%	1.91%
Human Services					
Health Services	3,142,101	3,651,463	3,770,010	3.25%	
Environmental Health	1,163,185	1,424,903	1,341,455	-5.86%	
Aging Programs	354,153	483,327	489,895	1.36%	
Social Services	10,254,093	11,623,925	11,589,150	-0.30%	
Other Health & Human Services	819,259	1,121,157	1,181,555	5.39%	
Veterans	380,179	401,593	420,950	4.82%	
Total	16,112,971	18,706,368	18,793,015	0.46%	15.21%
Education					
Schools Current Expense	23,264,455	23,670,000	23,680,000	0.04%	
Community College Current	2,515,000	2,615,000	2,665,000	1.91%	
Community College Capital	400,659	1,427,036	902,400	-36.76%	
Total	26,180,114	27,712,036	27,247,400	-1.68%	22.05%
Cultural & Recreational					
Senior Center	181,655	250,473	277,420	10.76%	
Library	1,273,235	1,327,400	1,536,065	15.72%	
Parks & Recreation Programs	793,881	885,935	896,765	1.22%	
Parks Maintenance	1,352,850	922,504	879,200	-4.69%	
Civic Center	361,934	410,712	412,010	0.32%	
Total	3,963,555	3,797,024	4,001,460	5.38%	3.24%
Debt Service					
Principal	5,504,773	4,787,100	3,892,100	-18.70%	
Interest	1,160,362	982,000	840,000	-14.46%	
Total	6,665,135	5,769,100	4,732,100	-17.98%	3.83%
Non Departmental					
Transfers to Other Funds	16,666,812	15,599,552	5,445,000	-65.10%	
Non Departmental	-	499,462	4,950,365	891.14%	
Total	16,666,812	16,099,014	10,395,365	-35.43%	8.41%
Total General Fund	\$114,887,933	\$105,224,685	\$99,195,360	-5.73%	80.28%

Overview

	Actual FY19	Amended FY20	Adopted FY21	Percent Change FY20 to FY21	Percent of Total
Other Funds					
Emergency Telephone System Fund	\$309,218	\$431,000	\$459,500	0.00%	0.37%
Rescue Squads Tax Fund	3,470,183	3,795,072	3,997,555	-1.02%	3.24%
County Rescue Services Fund	-	-	200,300	0.00%	0.00%
Fire Districts Tax Fund	5,174,665	5,690,775	5,547,215	1.25%	4.49%
Occupancy Tax Fund	7,681,836	7,960,000	7,960,000	0.00%	6.44%
Salter Path Tax District Fund	78,005	87,400	8,200	0.00%	0.01%
Water Tax District Fund	401,343	423,000	408,000	0.00%	0.33%
Schools Special Projects Fund	2,254,081	4,163,351	1,555,000	0.00%	1.26%
Capital Improvements Fund	18,267,528	43,258,781	1,290,000	0.00%	1.04%
Facilities/Debt Reserve Capital Fund	-	1,969,300	1,790,000	0.00%	1.45%
Water Fund	1,159,290	1,137,345	1,158,200	0.00%	0.94%
Total All Funds	\$153,684,081	\$174,140,709	\$123,569,330	-29.04%	99.84%

Overview

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 208, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2019, audited general fund unassigned fund balance was \$21.80 million or 22.18% of general fund expenditures, compared to \$29.05 million or 36.88% of fiscal year 2018 expenditures. The significant fund balance decrease was due to Hurricane Florence. In September 2018, Hurricane Florence made landfall in Carteret County. This was a major hurricane and severely impacted the county. The President declared Carteret County a disaster. Hurricane Florence expenses were approximately \$16.76 million, and the County was reimbursed approximately \$10.45 million by FEMA, the State and insurance proceeds. Thus, the \$6.10 million not received by year end resulted in the unassigned fund balance decrease. Conservative budgeting practices lessened the impact of the decreasing fund balance. There would have been a greater decrease in fund balance if revenues and expenditures were not budgeted conservatively. Below is a detailed discussion of FY20 fund balance.

Carteret County's unassigned fund balance is projected to increase approximately \$1.84 million to \$23.64 million (28.18% of expenditures) FY20. The primary factor for the increase is FY21 fund balance appropriation to balance the budget is \$1.6 million, \$3.7 million less than FY20. Maintaining reserves had many challenges in FY20. Carteret County continues waiting for the State to remit more than \$3.5 million Hurricane Florence reimbursements, the County has submitted approximately \$480,000 to FEMA for Hurricane Dorian expenses incurred in September 2019, and the County continues to estimate the financial impact of COVID 19. The federal government declared local governments may be reimbursed by FEMA and other funding sources for expenses incurred. At this time, there is no indication local governments will be provided any funding for lost revenues. Due to the lag time in receiving revenues, lost revenues are more challenging to project. Currently, the County is forecasting \$1.96 million in lost revenues through June 30, 2020. The decreases are as follows: \$1.3 million sales taxes, \$.20 million permits, fees, sales and services, and \$.46 million investment earnings. The preliminary decrease in sales tax for the last quarter of the fiscal year is 20% from pre COVID 19 revenue projections. Consistent conservative budgeting practices year after year, lessened the impact of a major hurricane, a minor hurricane and COVID 19.

Current and future expenditures affecting fund balance:

Fiscal year 21 budget is prepared with the unknown economic impacts of COVID 19. At the time of this budget preparation, the NC Governor has not implemented any of the phases for opening up NC. This timing will have a significant and most likely a material impact on the county's financial statements. Revenues and expenditures are prepared conservatively while balancing the needs of the County. This budget continues funding capital, large maintenance, and setting aside funds for future debt service of capital construction and improvements. However, if revenues are significantly under budget, the County will review these items, and consider deferring these items to a future year.

The County continues to work with consultants regarding the expansion or construction of a new detention center. If this project moves forward, the County would issue debt in FY22. In addition to the detention center, the County Board of Commissioners and the Board of Education are working together to address school capital needs. The public school system has requested the County Commissioner place an approximate \$42 million referendum before the voters in November 2020. The projects include building renovations and expansions. If approved, the earliest the County would issue a portion of the \$42 million is late spring 2021, but most likely the issuance would be fall of 2021.

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

Other Funds:

Fund balance is appropriated in one nonmajor fund that exceeds 10 percent change in the estimated June 30, 2020 fund balance calculation. The Emergency Telephone System Fund appropriates \$170,000 fund balance, 12.52% decrease. The State requires this fund may not carry forward more than 20% fund balance. As a result, the State reduced the FY21 revenue allocation resulting in the fund balance decrease.

Overview

Fund	Estimated Fund Balance 06/30/20	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/21	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
Major Fund								
General	58,887,829	93,570,610	4,024,750	5,445,000	93,750,360	57,287,829	(1,600,000)	-2.72%
Non-Major Funds								
Emergency Telephone System	1,358,599	459,500	-	-	459,500	1,358,599	-	0.00%
Rescue Districts	954,038	3,988,735	-	-	3,997,555	945,218	(8,820)	-0.92%
County Rescue Services	-	200,300	-	-	200,300	-	-	0.00%
Fire District	1,805,862	5,523,895	-	-	5,547,215	1,782,542	(23,320)	-1.29%
Salter Path District	87,750	8,200	-	-	8,200	87,750	-	0.00%
Water Tax District	183,524	405,000	-	405,000	3,000	180,524	(3,000)	-1.63%
Occupancy Tax	44,581	7,960,000	-	4,024,750	3,935,250	44,581	-	0.00%
Capital Reserve	1,084,102	-	-	-	-	1,084,102	-	0.00%
County Capital Improvement	1,965,014	10,000	1,150,000	-	1,290,000	1,835,014	(130,000)	-6.62%
Facilities/Debt Reserve Capital Fund	5,642,935	-	1,790,000	-	1,790,000	5,642,935	-	0.00%
School Capital	(1,623,429)	-	1,555,000	-	1,555,000	(1,623,429)	-	0.00%
Water Fund	5,620,283	683,200	405,000	15,000	1,143,200	5,550,283	(70,000)	-1.25%

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	Facilities/Debt Reserve Capital Fund	County Capital Improvement	County Construction Projects	Water
General	-	1,555,000	1,790,000	1,150,000	950,000	-
Occupancy	4,024,750	-	-	-	-	-
Facilities/Debt Reserve Capital Fund	-	-	-	-	-	-
Water Tax District	-	-	-	-	-	405,000
Total	4,024,750	1,555,000	1,790,000	1,150,000	950,000	405,000

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 123,569,330
Less Interfund Transfers	<u>(9,874,750)</u>
Net Budget	<u>\$ 113,694,580</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 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 210-211.

On July 1, 2020, the County's governmental debt obligations are \$24,125,588. 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 all of our debt service budget is for education. The debt service budget is \$4.73 million or 4.78% of the General Fund budget.

At the time of this budget preparation, health experts and industry professionals do not know how long and the extent of the COVID-19 pandemic. As a result, the financial impact is unknown as well. It is important to note, the County has budgeted conservatively, and most of the County's debt payments are due late in the fiscal year. In addition, the County has a healthy General Fund balance as well as a Debt Facilities Reserve Fund. The Debt Facilities Reserve Fund is intended for future projects; however, if this pandemic continues, the County could use these funds to fulfill its debt payment obligations or offset revenue shortfalls. The fund's balance is approximately \$5.64 million, or 119% of the annual debt service due in FY21. If the pandemic is controlled and economic activity and revenues return to normal levels, the Debt Facilities Reserve Fund will increase to approximately \$7.43 million by the end of FY21.

The County continues to review its Facilities Master Plan that provided an assessment of building conditions, space limitations, and space needs for a 25-30 year strategic visions, as well as aiding the County in budgeting, scheduling, and administering major building renovations and new construction capital needs. The County's Debt Facilities Reserve Fund is designed to assist in funding the debt service for future capital construction. County Commissioners and staff continue to evaluate and implement phases of the Facilities Master Plan. Currently, expanding the County detention center is being evaluated. If the County moves forward with this project, the county will issue long term debt in calendar year 2021. In addition to an expanded detention center, the Board of Education has requested the County Commissioners allow a school bond referendum November 2020. The Board of Commissioners approved amount is \$42 million, and the projects include new construction to expand existing schools and major building improvements. If approved by the voters, the \$42 million would be issued in series over several years.

The County continues to make debt payments on its water utility debt that is \$1,877,096 outstanding. In FY09, the Board approved \$3.47 million construction improvements to the Count'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.

June 30, 2020 estimated legal debt margin is \$1,184,298,069. 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, 2020.

Assessed Value	\$15,343,675,800
Debt Limit (8%)	1,209,893,207
Total Bonded Debt	19,900,000
Direct Placement Installment Debt	4,135,588
Bond Premiums	\$1,559,550
Legal Debt Margin	<u>\$1,184,298,069</u>

Overview

	Issue	Call	Interest	Principal	
General Obligation Debt	Date	Date	Rate	Interest	FY 20-21
2015 School GO Bonds	11/3/15	2026	2.61	P	\$230,000
				I	139,438
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P	1,265,000
				I	366,600
2015 School Refunding	3/12/15	N/A	2.13	P	1,290,000
2007 GO Bonds				I	167,951
Total GO Debt				P	2,785,000
				I	673,989
Installment Financing & COPS					
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	430,000
				I	29,950
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	120,000
Qualified Zone Academy Bonds	9/8/10	N/A	5.22	P	307,692
				I	64,246
Qualified School Construction Bond	9/8/10	N/A	4.81	P	137,822
				I	19,888
Total Installment Financing & COPS				P	1,106,848
				I	114,084
Total Governmental Debt Service				P	3,891,848
				I	788,073
Utility Fund Debt					
NC Clean Water Fund	5/1/04	N/A	5.75	P	31,032
				I	5,353
NC Water Revolving Loan	6/1/06	N/A	2.025	P	140,000
				I	18,522
USDA				P	19,000
				I	25,960
Total Utility Debt				P	190,032
				I	49,835

FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31
\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000	\$230,000
127,938	116,438	104,938	93,438	81,938	71,588	62,388	53,188	45,188	38,238
1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-	-	-	-
303,350	239,850	176,100	111,850	47,600	-	-	-	-	-
1,270,000	1,250,000	1,230,000	1,205,000	1,185,000	455,000	-	-	-	-
140,473	113,422	86,798	60,598	34,932	9,691	-	-	-	-
2,770,000	2,755,000	2,745,000	2,720,000	2,605,000	685,000	230,000	230,000	230,000	230,000
571,761	469,710	367,836	265,886	164,470	81,279	62,388	53,188	45,188	38,238
425,000	-	-	-	-	-	-	-	-	-
12,750	-	-	-	-	-	-	-	-	-
111,324	-	-	-	-	-	-	-	-	-
125,000	125,000	121,354	-	-	-	-	-	-	-
307,692	307,692	307,696	-	-	-	-	-	-	-
48,185	32,123	16,062	-	-	-	-	-	-	-
137,822	137,818	-	-	-	-	-	-	-	-
13,258	6,629	-	-	-	-	-	-	-	-
1,106,838	570,510	429,050	-	-	-	-	-	-	-
74,193	38,752	16,062	-	-	-	-	-	-	-
3,876,838	3,325,510	3,174,050	2,720,000	2,605,000	685,000	230,000	230,000	230,000	230,000
645,954	508,462	383,898	265,886	164,470	81,279	62,388	53,188	45,188	38,238
31,032	31,032	-	-	-	-	-	-	-	-
3,569	1,784	-	-	-	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	-	-	-	-	-
15,435	12,348	9,261	6,174	3,087	-	-	-	-	-
19,000	20,000	20,000	21,000	21,000	22,000	23,000	23,000	24,000	25,000
25,438	24,915	24,365	23,815	23,235	22,660	22,055	21,423	20,790	20,130
190,032	191,032	160,000	161,000	161,000	22,000	23,000	23,000	24,000	25,000
44,442	39,047	33,626	29,989	26,322	22,660	22,055	21,423	20,790	20,130

Overview

	Issue	Call	Interest	Principal				
General Obligation Debt	Date	Date	Rate	Interest	FY 31-32	FY32-33	FY 33-34	FY 34-35
2015 School GO Bonds	11/3/15	2026	2.61	P	\$230,000	\$230,000	\$230,000	\$230,000
				I	31,338	24,438	17,538	10,638
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P	-	-	-	-
				I	-	-	-	-
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
2007 GO Bonds				I	-	-	-	-
Total GO Debt & COPS				P	230,000	230,000	230,000	230,000
				I	31,338	24,438	17,538	10,638
Installment Financing								
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	-	-	-	-
				I	-	-	-	-
Qualified Zone Academy Bonds	6/28/05	N/A	-	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	-	P	-	-	-	-
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	230,000	230,000	230,000	230,000
				I	31,338	24,438	17,538	10,638
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	25,000	26,000	27,000	27,000
				I	19,443	18,755	18,040	17,298
Total Utility Debt				P	25,000	26,000	27,000	27,000
				I	19,443	18,755	18,040	17,298

FY35-36	FY 36-37	FY 37-38	FY 38-39	FY 39-40	FY 40-41	FY 41-42	FY 42-43	FY 43-44	FY 44-45	
\$230,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
3,594	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
230,000	-	-	-	-	-	-	-	-	-	-
3,594	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-
230,000	-	-	-	-	-	-	-	-	-	-
3,594	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
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28,000	29,000	30,000	31,000	31,000	32,000	33,000	34,000	35,000	36,000	
16,555	15,785	14,988	14,163	13,310	12,458	11,578	10,670	9,735	8,773	
28,000	29,000	30,000	31,000	31,000	32,000	33,000	34,000	35,000	36,000	
16,555	15,785	14,988	14,163	13,310	12,458	11,578	10,670	9,735	8,773	

Overview

	Issue	Call	Interest	Principal		
General Obligation Debt	Date	Date	Rate	Interest	FY 45-46	FY 46-47
2015 School GO Bonds	11/3/15	2026	2.61	P	\$-	\$-
				I	-	-
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P	-	-
				I	-	-
2015 School Refunding 2007 GO Bonds	3/12/15	N/A	2.13	P	-	-
				I	-	-
Total GO Debt & COPS				P	-	-
				I	-	-
Installment Financing						
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	-	-
				I	-	-
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	37,000	38,000
				I	7,783	6,765
Total Utility Debt				P	37,000	38,000
				I	7,783	6,765

					Total
FY 47-48	FY 48-49	FY 49-50	FY 50-51	FY 51-52	All Years
					-
\$-	\$-	\$-	\$-	\$-	\$3,680,000
-	-	-	-	-	1,022,264
-	-	-	-	-	7,570,000
-	-	-	-	-	1,245,350
-	-	-	-	-	7,885,000
-	-	-	-	-	613,865
-	-	-	-	-	19,135,000
-	-	-	-	-	2,881,479
					-
-	-	-	-	-	855,000
-	-	-	-	-	42,700
-	-	-	-	-	222,658
-	-	-	-	-	491,354
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,230,772
-	-	-	-	-	160,616
-	-	-	-	-	413,462
-	-	-	-	-	39,775
-	-	-	-	-	3,213,246
-	-	-	-	-	243,091
-	-	-	-	-	22,348,246
-	-	-	-	-	3,124,570
					-
-	-	-	-	-	93,096
-	-	-	-	-	10,706
-	-	-	-	-	840,000
-	-	-	-	-	64,827
39,000	40,000	42,000	43,000	44,000	944,000
5,720	4,648	3,548	2,393	1,210	488,404
39,000	40,000	42,000	43,000	44,000	1,877,096
5,720	4,648	3,548	2,393	1,210	563,937

Overview

Authorized Full-Time Positions

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Adjustments	FY 2021 Base Budget	FY 2021 Additions/ Adjustments	FY 21 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
Executive Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Administrative Assistant	1.00	1.00	(1.00)	-	-	-
Administration	4.00	4.00	(1.00)	3.00	-	3.00
Director	1.00	1.00	-	1.00	-	1.00
Network Specialist	1.00	1.00	-	1.00	-	1.00
IT Technician	-	-	-	-	1.00	1.00
IT Specialist	2.00	2.00	-	2.00	1.00	3.00
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
GIS Specialist	1.00	1.00	-	1.00	-	1.00
GIS Technician	-	-	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	1.00	10.00	2.00	12.00
Assistant County Manager/Finance Director	1.00	1.00	-	1.00	-	1.00
Assistant Finance Director	0.75	0.77	-	0.77	-	0.77
Accounting Services Sup.	2.00	2.00	(0.20)	1.80	-	1.80
Accounting Assistant	1.50	1.50	(0.50)	1.00	-	1.00
Payroll Specialist	1.00	1.00	-	1.00	-	1.00
Purchasing Agent	-	-	0.50	0.50	-	0.50
Finance Technician	2.45	2.45	(1.45)	1.00	-	1.00
Finance	8.70	8.72	(1.65)	7.07	-	7.07
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 Generalist	1.00	1.00	-	1.00	-	1.00
Human Resources Generalist Risk Manager	1.00	1.00	-	1.00	-	1.00
Technician	-	-	1.00	1.00	-	1.00
Human Resources	4.00	4.00	1.00	5.00	-	5.00
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
Administrative Manager	-	-	1.00	1.00	-	1.00
Administrative Assistant	-	-	1.00	1.00	-	1.00
Business Property Appraiser	1.00	1.00	-	1.00	-	1.00
Personal Property Appraiser	-	-	1.00	1.00	-	1.00
Property Appraiser	2.00	2.00	-	2.00	-	2.00
Office Technician	-	-	4.00	4.00	-	4.00
Tax Customer Service Rep.	6.00	6.00	(6.00)	-	1.00	1.00
Tax Collection Specialist	1.00	1.00	-	1.00	-	1.00
GIS Technician	1.00	1.00	(1.00)	-	-	-
Tax	17.00	17.00	-	17.00	1.00	18.00

Authorized Full-Time Positions (continued)

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Adjustments	FY 2021 Base Budget	FY 2021 Additions/ Adjustments	FY 21 Adopted Budget
Commercial Property Appraiser	-	-	1.00	1.00	-	1.00
Property Appraiser	3.00	3.00	-	3.00	-	3.00
Tax Customer Service Representative	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
Deputy Register of Deeds II	3.00	3.00	1.00	4.00	-	4.00
Deputy Register of Deeds I	1.00	1.00	(1.00)	-	-	-
Register of Deeds	7.00	7.00	-	7.00	-	7.00
Public Building Manager	1.00	1.00	-	1.00	-	1.00
Office Assistant	1.00	1.00	-	1.00	-	1.00
Project Coordinator	-	-	1.00	1.00	-	1.00
Maintenance Technician	7.00	7.00	(1.00)	6.00	-	6.00
Public Buildings	9.00	9.00	-	9.00	-	9.00
General Government Total	65.70	65.72	(0.65)	65.07	3.00	68.07
Sheriff	1.00	1.00	-	1.00	-	1.00
Chief Deputy Sheriff	2.00	2.00	(1.00)	1.00	-	1.00
Deputy Sheriff Major	-	-	1.00	1.00	-	1.00
Deputy Sheriff	49.00	51.00	-	51.00	-	51.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Chief Bailiff - Deputy Sheriff Sgt.	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff Bailiff	5.00	5.00	-	5.00	-	5.00
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	1.00	5.00
Senior Detention/Transport Officer	1.00	1.00	-	1.00	-	1.00
Senior Detention Officer	5.00	5.00	-	5.00	-	5.00
Detention Officer Classification Officer	-	1.00	-	1.00	-	1.00
Detention Officer	24.00	24.00	-	24.00	2.00	26.00
Sheriff/Jail	97.00	100.00	-	100.00	3.00	103.00
Paramedic Operations Supervisor	1.00	1.00	-	1.00	-	1.00
Paramedics Shift Leader	3.00	3.00	-	3.00	-	3.00
Paramedics	6.00	5.00	-	5.00	-	5.00
Paramedic	10.00	9.00	-	9.00	-	9.00
Emergency Services Director	1.00	1.00	-	1.00	-	1.00
Emergency Mgmt. Coordinator/Planner	1.00	1.00	-	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Emergency Management	3.00	3.00	-	3.00	-	3.00

Overview

Authorized Full-Time Positions (continued)

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Adjustments	FY 2021 Base Budget	FY 2021 Additions/ Adjustments	FY 21 Adopted Budget
Fire Marshal	1.00	1.00	-	1.00	-	1.00
Deputy Fire Marshal	-	1.00	-	1.00	-	1.00
Fire Marshal	1.00	2.00	-	2.00	-	2.00
911 Communications Manager	1.00	1.00	-	1.00	-	1.00
Asst. Communications Manager	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	20.00	20.00	-	20.00	-	20.00
Consolidated Communications	30.00	30.00	-	30.00	-	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	-	1.00
Rape Prevention/Outreach Coordinator	1.00	1.00	-	1.00	-	1.00
Rape Crisis	4.00	4.00	-	4.00	-	4.00
Animal Control Supervisor	1.00	1.00	-	1.00	-	1.00
Animal Control Lead Officer	1.00	1.00	(1.00)	-	-	-
Animal Control Officer II	2.00	2.00	1.00	3.00	-	3.00
Office Assistant V	1.00	1.00	-	1.00	-	1.00
Animal Control	5.00	5.00	-	5.00	-	5.00
Public Safety Total	150.00	153.00	-	153.00	3.00	156.00
Airport Director	1.00	1.00	(1.00)	-	-	-
Airport Authority	1.00	1.00	(1.00)	-	-	-
Transportation Services & General Services Director	0.83	0.83	(0.83)	-	-	-
Transportation Operations Director	-	-	1.00	1.00	-	1.00
Transportation Operations Manager	1.00	1.00	-	1.00	-	1.00
Lead Dispatcher	1.00	1.00	-	1.00	-	1.00
Scheduler	1.00	1.00	-	1.00	-	1.00
Driver	-	2.00	-	2.00	2.00	4.00
Administrative Officer	1.00	1.00	(1.00)	-	-	-
Executive Administrative Assistant	-	-	1.00	1.00	-	1.00
CCATS Transportation	4.83	6.83	0.17	7.00	2.00	9.00
Transportation Total	5.83	7.83	(0.83)	7.00	2.00	9.00
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
Grounds Technician	-	-	1.00	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Public Works	6.50	6.50	1.00	7.50	-	7.50
Environmental Protection Total	6.50	6.50	1.00	7.50	-	7.50
Economic Development Director	1.00	1.00	-	1.00	-	1.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Economic Development	2.00	2.00	-	2.00	-	2.00
Shore Protection Manager	1.00	1.00	-	1.00	-	1.00
Beach Nourishment	1.00	1.00	-	1.00	-	1.00

Authorized Full-Time Positions (continued)

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Adjustments	FY 2021 Base Budget	FY 2021 Additions/ Adjustments	FY 21 Adopted Budget
Assistant County Manager	0.50	0.50	-	0.50	-	0.50
Administrative Support Specialist	1.00	1.00	(1.00)	-	-	-
Administrative Assistant	-	-	2.00	2.00	-	2.00
Administrative Manager	-	-	1.00	1.00	-	1.00
Executive Administrative Assistant	-	-	0.50	0.50	-	0.50
Assistant Planning Director	-	-	1.00	1.00	-	1.00
Planner	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	2.00	-	2.00
Building Code Enforcement Officer I	4.00	4.00	(1.00)	3.00	-	3.00
Administrative Services Supervisor	1.50	1.50	(1.50)	-	-	-
Planning and Development	12.00	12.00	1.00	13.00	-	13.00
Assistant County Manager	0.50	0.50	-	0.50	-	0.50
General Services Director	0.17	0.17	(0.17)	-	-	-
Administrative Assistant	0.50	0.50	-	0.50	-	0.50
General Services	1.17	1.17	(0.17)	1.00	-	1.00
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	17.17	17.17	0.83	18.00	-	18.00
Deputy Director Health Services	1.00	1.00	-	1.00	-	1.00
Local Public Health Administrator	1.00	1.00	(1.00)	-	-	-
PHN Director I	1.00	1.00	-	1.00	-	1.00
Physician Extender II	2.00	2.00	-	2.00	-	2.00
Medical Assistant	-	-	1.00	1.00	-	1.00
Med. Lab Tech. I	1.00	1.00	-	1.00	-	1.00
Med. Lab Asst. III	1.00	1.00	(1.00)	-	-	-
PHN III	2.00	2.00	-	2.00	-	2.00
PHN II	5.00	5.00	-	5.00	-	5.00
PHN I	-	-	-	-	1.00	1.00
Social Worker II	3.00	3.00	-	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 II	1.00	1.00	1.00	2.00	-	2.00
Public Health Educator I	1.00	1.00	(1.00)	-	-	-
Foreign Language Interpreter I	1.00	1.00	-	1.00	-	1.00
Foreign Language Interpreter II	1.00	1.00	-	1.00	-	1.00
Accounting Assistant	-	-	1.00	1.00	-	1.00
Accounting Tech. III	1.00	1.00	(1.00)	-	-	-
Administrative Officer II	1.00	1.00	(1.00)	-	-	-
Administrative Asst. I	1.00	1.00	(1.00)	-	-	-
Administrative Assistant	-	-	2.00	2.00	-	2.00
Administrative Manager	-	-	3.00	3.00	-	3.00
Business Officers	-	-	1.00	1.00	-	1.00
Finance Technician	-	-	1.00	1.00	-	1.00

Overview

Authorized Full-Time Positions (continued)

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Adjustments	FY 2021 Base Budget	FY 2021 Additions/ Adjustments	FY 21 Adopted Budget
Human Services Planner	-	-	1.00	1.00	-	1.00
Public Information IV	1.00	1.00	(1.00)	-	-	-
Patient Relations Rep. V	2.00	2.00	(2.00)	-	-	-
Office Assistant IV	1.00	1.00	(1.00)	-	-	-
Office Assistant	-	-	3.00	3.00	-	3.00
Office Technician	-	-	1.00	1.00	-	1.00
Processing Assistant III	3.00	3.00	(3.00)	-	-	-
Office Work Unit Supervisor V	1.00	1.00	(1.00)	-	-	-
Dentist	0.80	0.80	-	0.80	-	0.80
Dental Hygenist	1.00	1.00	-	1.00	-	1.00
Dental Assistant	0.80	0.80	-	0.80	-	0.80
Preparedness Coordinator	1.00	1.00	(1.00)	-	-	-
Health Center	37.60	37.60	-	37.60	1.00	38.60
Environmental Health Director I	1.00	1.00	-	1.00	-	1.00
Environmental Health Program Specialist	3.00	3.00	-	3.00	-	3.00
Environmental Health Specialist	10.00	10.00	-	10.00	-	10.00
Environmental Health Technician	-	-	1.00	1.00	-	1.00
Administrative Asst. I	1.00	1.00	(1.00)	-	-	-
Office Assistant	-	-	1.00	1.00	-	1.00
Office Assistant IV	1.00	1.00	(1.00)	-	-	-
Environmental Health	16.00	16.00	-	16.00	-	16.00
Human Services Director	1.00	1.00	-	1.00	-	1.00
Accounting Assistant	-	-	1.00	1.00	-	1.00
Accounting Technician II	1.00	1.00	(1.00)	-	-	-
Accounting Technician III	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	2.00	2.00	1.00	3.00	-	3.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Economic Services Program Manager	1.00	1.00	-	1.00	-	1.00
Finance Technician	-	-	1.00	1.00	-	1.00
Income Maintenance Caseworker II	36.00	37.00	-	37.00	-	37.00
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	5.00	5.00	-	5.00	-	5.00
Office Assistant	-	-	4.00	4.00	-	4.00
Office Assistant IV	4.00	4.00	(3.00)	1.00	-	1.00
Office Technician	-	-	2.00	2.00	-	2.00
Public Information Assistant IV	4.00	4.00	(4.00)	-	-	-
Admin. Services Supervisor	1.00	1.00	(1.00)	-	-	-
Human Services Deputy Director	1.00	1.00	-	1.00	-	1.00
Social Work Program Manager	1.00	1.00	-	1.00	-	1.00
Social Worker I A&T	12.00	12.00	-	12.00	-	12.00
Social Worker II	11.00	11.00	-	11.00	-	11.00
Social Worker III	17.00	17.00	-	17.00	-	17.00
Social Work Supervisor II	2.00	2.00	-	2.00	-	2.00

Authorized Full-Time Positions (continued)

Department	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Adjustments	FY 2021 Base Budget	FY 2021 Additions/ Adjustments	FY 21 Adopted Budget
Social Work Supervisor III	6.00	6.00	-	6.00	-	6.00
Community Social Service Tech.	2.00	2.00	-	2.00	-	2.00
CSE Supervisor	1.00	1.00	-	1.00	-	1.00
CSE Agent II	4.00	4.00	-	4.00	-	4.00
Social Services	121.00	122.00	(1.00)	121.00	-	121.00
Veterans Services Director	1.00	1.00	-	1.00	-	1.00
Veterans Services Officer	1.00	1.00	1.00	2.00	-	2.00
Senior Administrative Assistant	1.00	2.00	(2.00)	-	-	-
Administrative Assistant	-	-	1.00	1.00	-	1.00
Office Assistant	3.00	2.00	(1.00)	1.00	-	1.00
Office Technician	-	-	1.00	1.00	-	1.00
Veterans	6.00	6.00	-	6.00	-	6.00
Health and Wellness Coordinator	0.83	0.83	-	0.83	-	0.83
Customer Services Specialist	-	-	0.55	0.55	-	0.55
Customer Service Representative	0.55	0.55	(0.55)	-	-	-
Activities & Resource Development Asst.	0.65	0.65	-	0.65	-	0.65
Executive Administrative Assistant	-	-	1.00	1.00	-	1.00
Office Assistant	-	-	0.55	0.55	-	0.55
Senior Administrative Assistant	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)	-	-	-
Aging	4.58	4.58	-	4.58	-	4.58
Human Services Totals	185.18	186.18	(1.00)	185.18	1.00	186.18
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 Specialist	0.45	0.45	-	0.45	-	0.45
Activities & Resource Development Asst.	0.35	0.35	-	0.35	-	0.35
Office Assistant	-	-	0.45	0.45	-	0.45
Program Coordinator	0.45	0.45	(0.45)	-	-	-
Senior Center	2.42	2.42	-	2.42	-	2.42
Library Director	-	-	1.00	1.00	-	1.00
Branch Manager	-	-	-	-	4.00	4.00
Circulation Supervisor	-	-	-	-	1.00	1.00
Circulation Technician	-	-	-	-	3.00	3.00
Library Assistant	-	-	-	-	10.00	10.00
Library Technician	-	-	-	-	1.00	1.00
Library	-	-	1.00	1.00	19.00	20.00
Parks & Recreation Director	0.50	0.50	-	0.50	-	0.50
Parks & Recreation Manager	1.00	1.00	-	1.00	-	1.00
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
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

Overview

Authorized Full-Time Positions (continued)

Park Maintenance Technician	8.00	8.00	-	8.00	-	8.00
Parks and Recreation - Maintenance	9.00	9.00	-	9.00	-	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	22.42	22.42	1.00	23.42	19.00	42.42
General Fund Total	452.80	458.82	0.35	459.17	28.00	487.17
Paramedic II	-	-	-	-	-	3.00
Total County Rescue Services	-	-	-	-	-	3.00
Total Governmental	452.80	458.82	0.35	459.17	28.00	490.17
Water Director	0.50	0.50	-	0.50	-	0.50
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	0.23	0.23	-	0.23	-	0.23
Water Billing Technician	0.50	0.50	-	0.50	-	0.50
Customer Service Rep.	0.55	0.55	-	0.55	-	0.55
Water Fund	4.78	4.78	-	4.78	-	4.78
Total All Funds	457.58	463.60	0.35	463.95	28.00	494.95

Capital Equipment & Capital Improvements

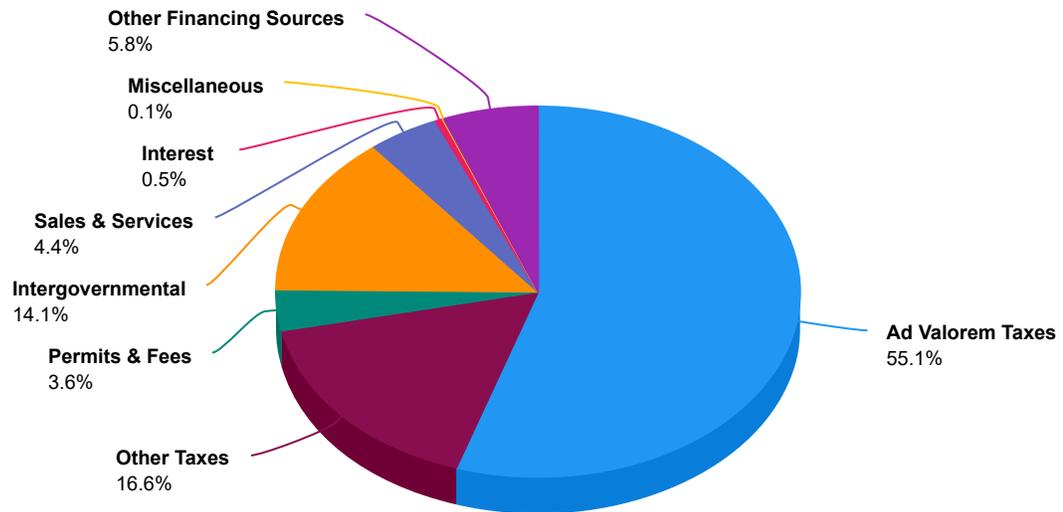
Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment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

General Government	Items	Department Total
General Fund		
Information Technology	Computers and Network Equipment	\$420,000
Tax/Revaluation	Tax System	397,000
Sheriff Department	Sheriff Vehicles	378,300
Detention Center	Generator/Building Improvements	180,000
CCATS	Propane Conversions and Wraps	54,180
	Transit Vehicles	375,500
Dental	Replace & Upgrade Equipment	10,000
Total General Fund		\$1,814,980
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equip.	\$14,500
Capital Improvements Fund		
Tax	Pictometry Maps	
Public Buildings	Building Improvements	
Economic Development	Waterway Dredging	
Human Services	Taylor Extended Care Improvements	
Parks and Recreation	Cedar Point Sidewalk Match	
	Park Improvements	
Total Capital Improvements Fund		\$1,290,000
School Special Projects Fund	Capital Contribution	\$2,085,000
Total Governmental Funds		\$5,204,480
ENTITY TOTAL		\$5,204,480

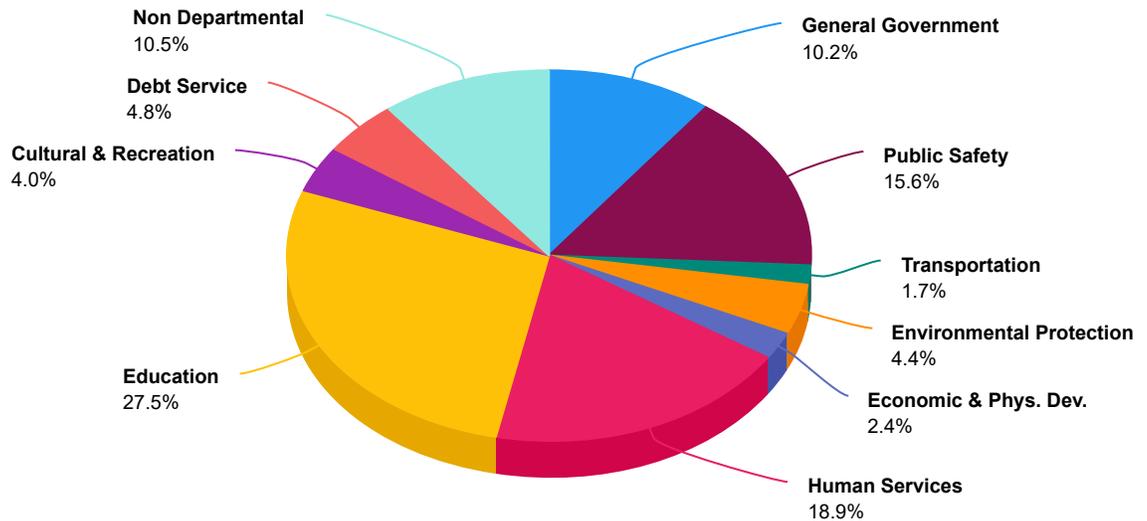


GENERAL FUND

Revenues



Expenditures



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, 2019 actual, fiscal year 2020 amended budget as of March 31, 2020, requested and recommended fiscal year 2021. The percent change column is the percentage change from fiscal year 2020 amended to the fiscal year 2021 recommended.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2021.

Revenues		Expenditures	
Ad Valorem Taxes	\$54,613,000	General Government	\$10,126,285
Other Taxes	16,443,000	Public Safety	15,507,795
Permits & Fees	3,535,900	Transportation	1,667,390
Intergovernmental	13,947,860	Environmental Protection	4,365,740
Sales & Services	4,329,850	Economic & Phys. Dev.	2,358,810
Interest	450,000	Human Services	18,793,015
Miscellaneous	81,000	Education	27,247,400
Other Financing Sources	5,794,750	Cultural & Recreation	4,001,460
		Debt Service	4,732,100
		Non Departmental	10,395,365
Total	<u>\$99,195,360</u>	Total	<u>\$99,195,360</u>

General Fund

GENERAL FUND REVENUE COMPARISON

REVENUE	Actual FY 19	Amended FY 20	Adopted FY 21
Ad Valorem Taxes			
Current year	\$45,799,705	\$46,540,000	\$53,420,000
Prior years	936,703	850,000	850,000
Interest & penalties	482,719	338,000	343,000
	47,219,127	47,728,000	54,613,000
Other taxes & licenses			
ABC bottle tax	42,276	43,000	43,000
Local option sales tax	16,000,706	15,800,000	16,400,000
	16,042,981	15,843,000	16,443,000
Permits & fees			
Sheriff fees	88,115	100,000	100,000
Register of deeds	1,364,891	1,446,000	1,501,000
Franchise fees	416,103	435,000	390,000
Building permits & inspections fees	650,558	650,000	725,000
Environmental health fees	283,344	355,000	320,000
Other fees	624,876	485,510	499,900
	3,427,887	3,471,510	3,535,900
Intergovernmental			
Restricted			
Federal & state grants	21,341,785	12,286,463	12,246,860
Lottery proceeds	600,000	600,000	600,000
Court facilities fees	93,380	95,000	90,000
Unrestricted			
Beer and wine tax	172,600	180,000	170,000
Payments in lieu of taxes	196,304	-	-
ABC profits	826,852	770,000	800,000
Croatan National Forest	46,071	41,000	41,000
	23,276,992	13,972,463	13,947,860
Sales & services			
Solid waste	3,473,805	3,430,000	3,470,000
Civic center fees	268,024	250,200	266,900
Other	498,859	583,450	592,950
	4,240,688	4,263,650	4,329,850
Interest	1,151,237	900,000	450,000

General Fund

REVENUE	Actual FY 19	Amended FY 20	Adopted FY 21
Miscellaneous			
Proceeds from sale of fixed assets			
Other	1,851,692	335,959	81,000
	<hr/> 1,851,692	<hr/> 335,959	<hr/> 81,000
Other Financing Sources			
Operating transfers in	3,884,327	4,193,473	4,024,750
Long-term debt proceeds	-	-	-
Appropriated fund balance	-	14,366,753	1,600,000
Appropriated capital/debt reserve F.B.	-	-	-
Appropriated economic development F.B.	-	116,992	50,000
Appropriated sheriff reserve F.B.	-	-	-
Appropriated health reserve F.B.	-	85,960	120,000
	<hr/> 3,884,327	<hr/> 18,763,178	<hr/> 5,794,750
Total Revenue	<hr/> <hr/> \$101,094,933	<hr/> <hr/> \$105,277,760	<hr/> <hr/> \$99,195,360

GENERAL FUND

GENERAL GOVERNMENT

Governing Body

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

Major Accomplishments

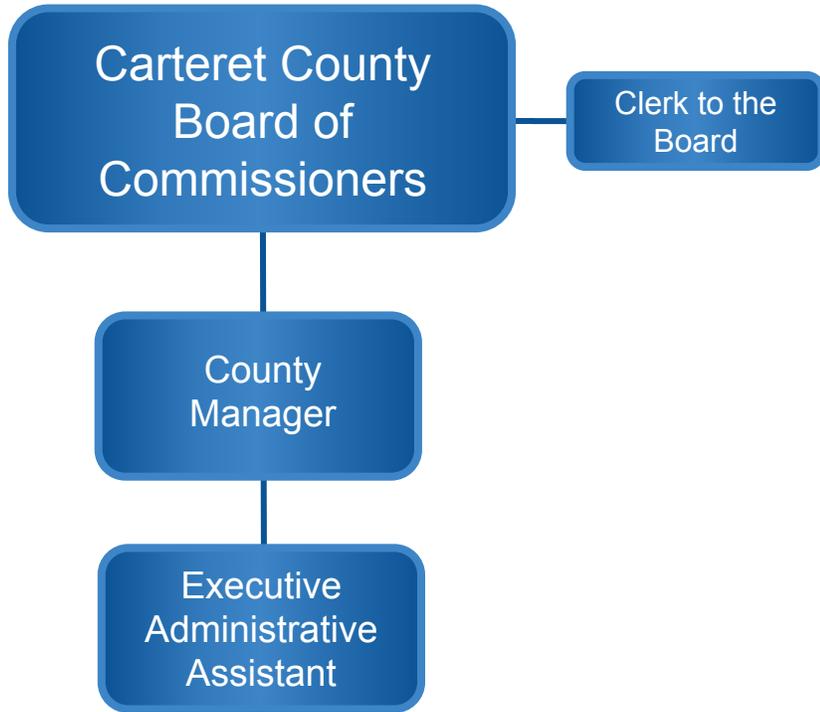
- Set the lowest responsible ad valorem tax rate in the state.
- Partnered with governments for dredging projects to improve waterways.
- Provided support and guidance during Hurricane Dorian relief and recovery efforts for the County.
- Partnered with governments and non-profit organizations to purchase land for the largest boating access in the State when development is complete.
- Partnered with the Public School System and funded Botvin Life Skills Training for Drug-free Youth, a grades 3 through 12 program.

Goals & Objectives

- Continue to provide support and guidance during COVID-19 crisis. **Initiatives #1, 2, & 5.**
- Address county and school capital needs with a November 2020 school bond referendum. **Initiatives #1 & 3.**
- Maintain the County's high bond rating. **Initiative #1.**
- Improve mental health services, especially during COVID-19 crisis. **Initiative #4.**
- Continue to monitor and inform the public of federal and state regulations. **Initiative #1.**
- Continue seeking methods and governmental partnerships of maintaining our waterways. **Initiative #9.**
- Coordinate western boating access development with the State that will be the largest in the State once completed. **Initiative #9.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	50,261	64,780	67,830	66,930	66,930	
Operations	223,312	239,250	273,785	273,785	281,785	
Total	273,573	304,030	341,615	340,715	348,715	14.70%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	7.00	7.00	7.00	7.00	7.00	
Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

**Administration
Organizational Chart**



Administration Department

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

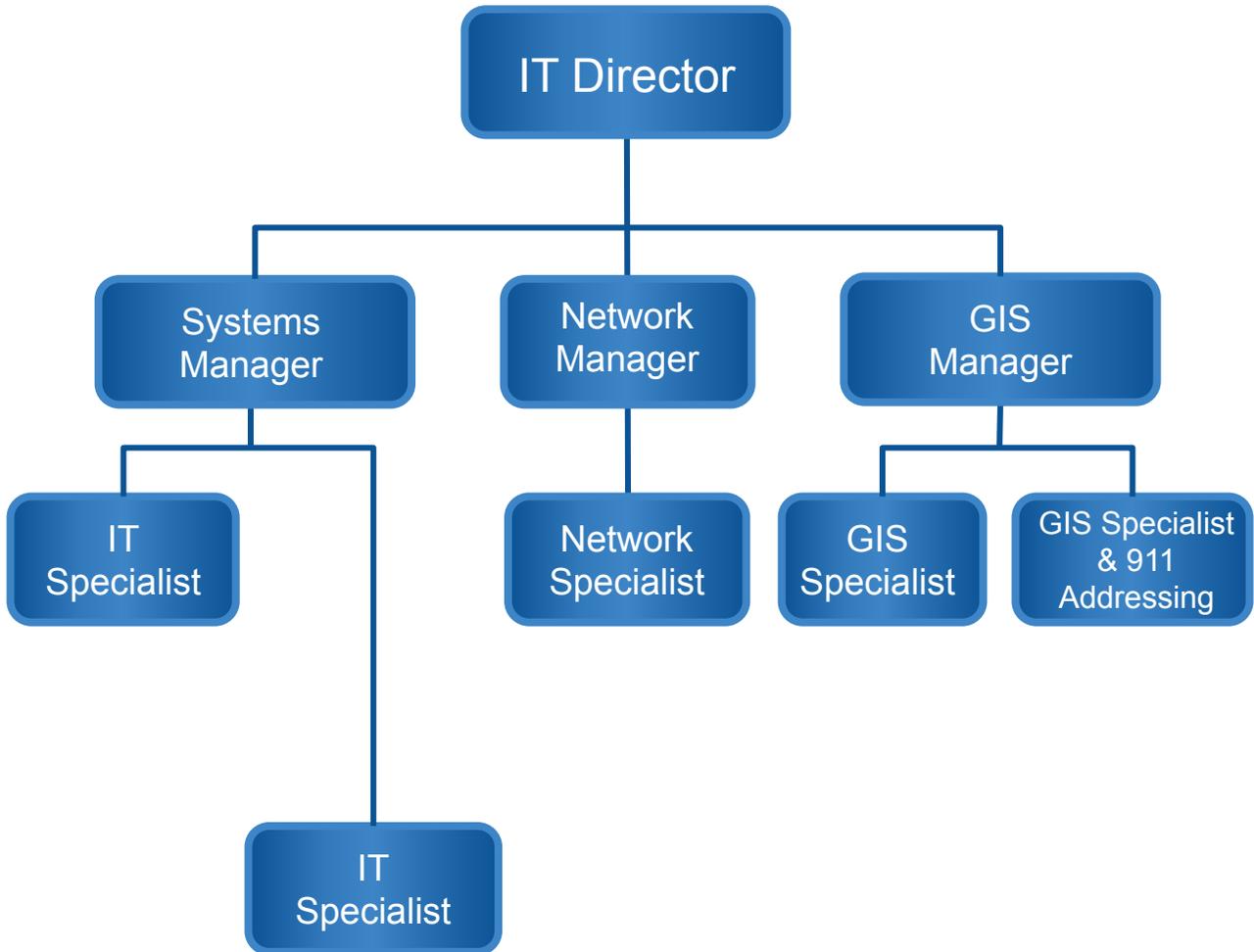
- Continued developing a strategic plan for long term planning.
- Improved county departments' efficiency and timeliness of projects and information.
- Successfully oversaw operations and response efforts for Hurricane Dorian.
- Successfully oversaw operations and response efforts for COVID-19.

Goals & Objectives

- Continue overseeing operations and response efforts for COVID-19. **Initiatives #1 & 5.**
- Evaluate and pursue cost efficiencies and peak performance initiatives. **Initiatives #1 & 5.**
- Maintain the County's high bond rating. **Initiative #1.**
- Evaluate Carteret County Detention Center space needs assessment. **Initiatives #2 & 6.**
- Assist Commission with addressing county and school capital needs. **Initiatives #1, 3 & 6.**
- Assist Commission with monitoring federal and state regulations. **Initiatives #1 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	398,251	378,364	365,550	364,020	363,755	
Operations	22,764	26,200	26,700	26,700	26,700	
Total	421,015	404,564	392,250	390,720	390,455	-3.49%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	4.00	3.00	3.00	3.00	3.00	
Numbers of Positions	4.00	3.00	3.00	3.00	3.00	0.00%

Information Technology Organizational Chart



Information Technology Department

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

Major Accomplishments

- Replaced and upgraded county camera surveillance systems.
- Implemented hyper-convergence technology at Health Department Data Center.
- Life-cycled backup appliances and replicated all services to cloud for backup.
- Implemented 10Gb connectivity between Beaufort/Admin. and Health Department Data Center.
- Replaced and upgraded centralized enterprise Centurion panic button system.
- Implemented new public GIS mapping portal.
- Created new Comprehensive Technology & Equipment Use Policy.
- Consolidated Admin Data Center to Health Department & 911 for over \$400,000 in hardware cost savings.

Goals & Objectives

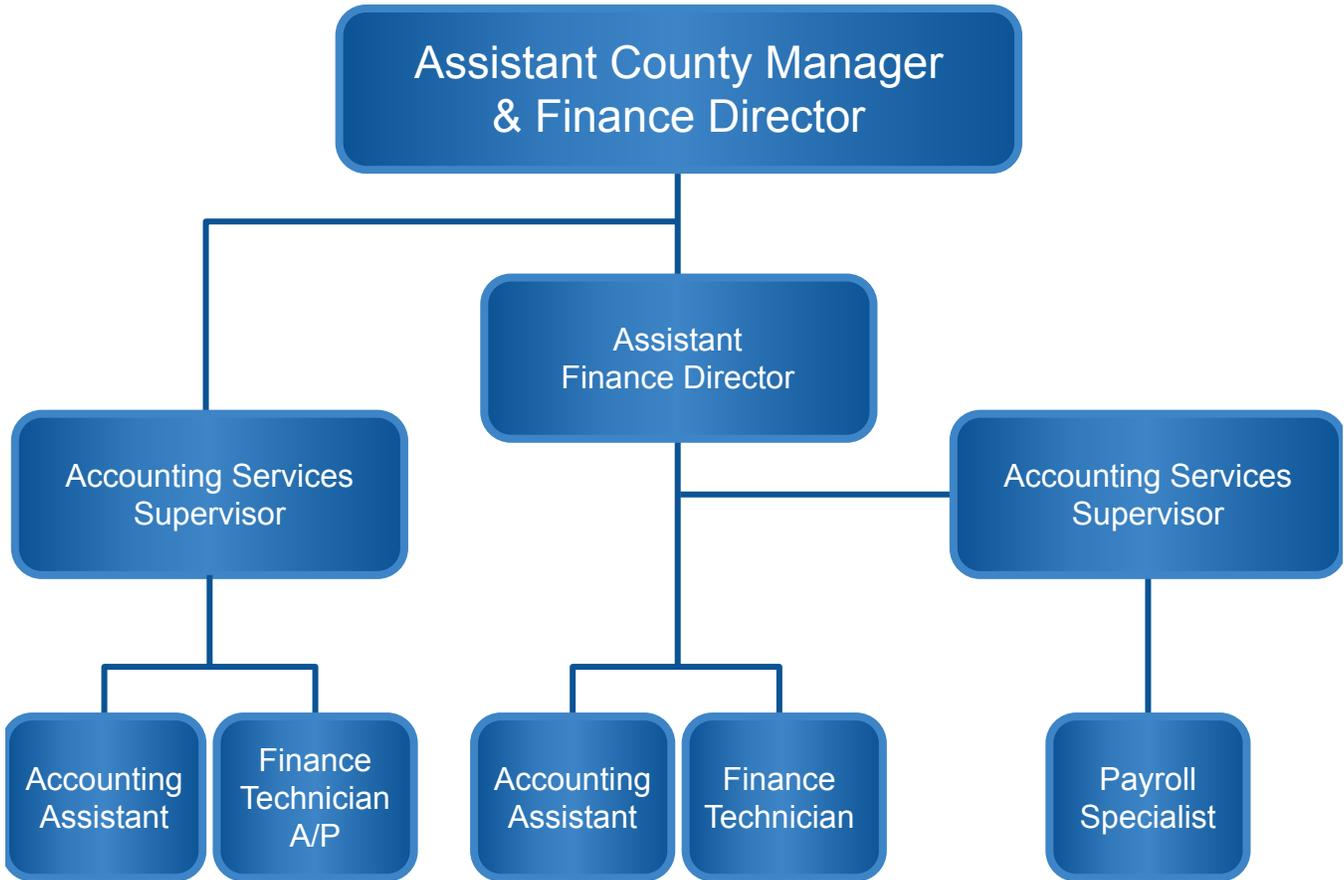
- Continue virtual desktop implementations and deployments. **Initiatives #1 & 5.**
- Continue migrating phone service provider from Legacy PRI to SIP for cost savings and efficiencies. **Initiatives #1 & 5.**
- Continue the life-cycle and implementation of new AS/400 system. **Initiatives #1 & 5.**
- Implement new data encryption systems. **Initiatives #1 & 5.**
- Continue work on IT accreditation. **Initiatives #1 & 5.**
- Work on Windows 10 migrations for county systems. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Completed work orders by month	436	478	450	450
Efficiency				
Timeliness of service provided – Customer Satisfaction	99%	99%	99%	98%
Average Work Order response time	1.6 Hrs	1.2 Hr.	1.5 Hrs.	2 Hrs.
Effectiveness				
Quality of service provided – Customer Satisfaction	99%	99%	99%	98%
Average Work Order completion time	2.1 Days	1.2 Days	1.5 Days	2 Days

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	641,166	692,815	854,023	847,900	849,165	
Operations	1,028,327	1,278,900	1,426,100	1,426,100	1,426,100	
Capital Outlay	313,457	82,000	420,000	420,000	-	
Total	1,982,951	2,053,715	2,700,123	2,694,000	2,275,265	10.79%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	9.00	9.00	10.00	12.00	12.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	9.00	9.00	10.00	12.00	12.00	33.33%

Finance Organizational Chart



Finance Department

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

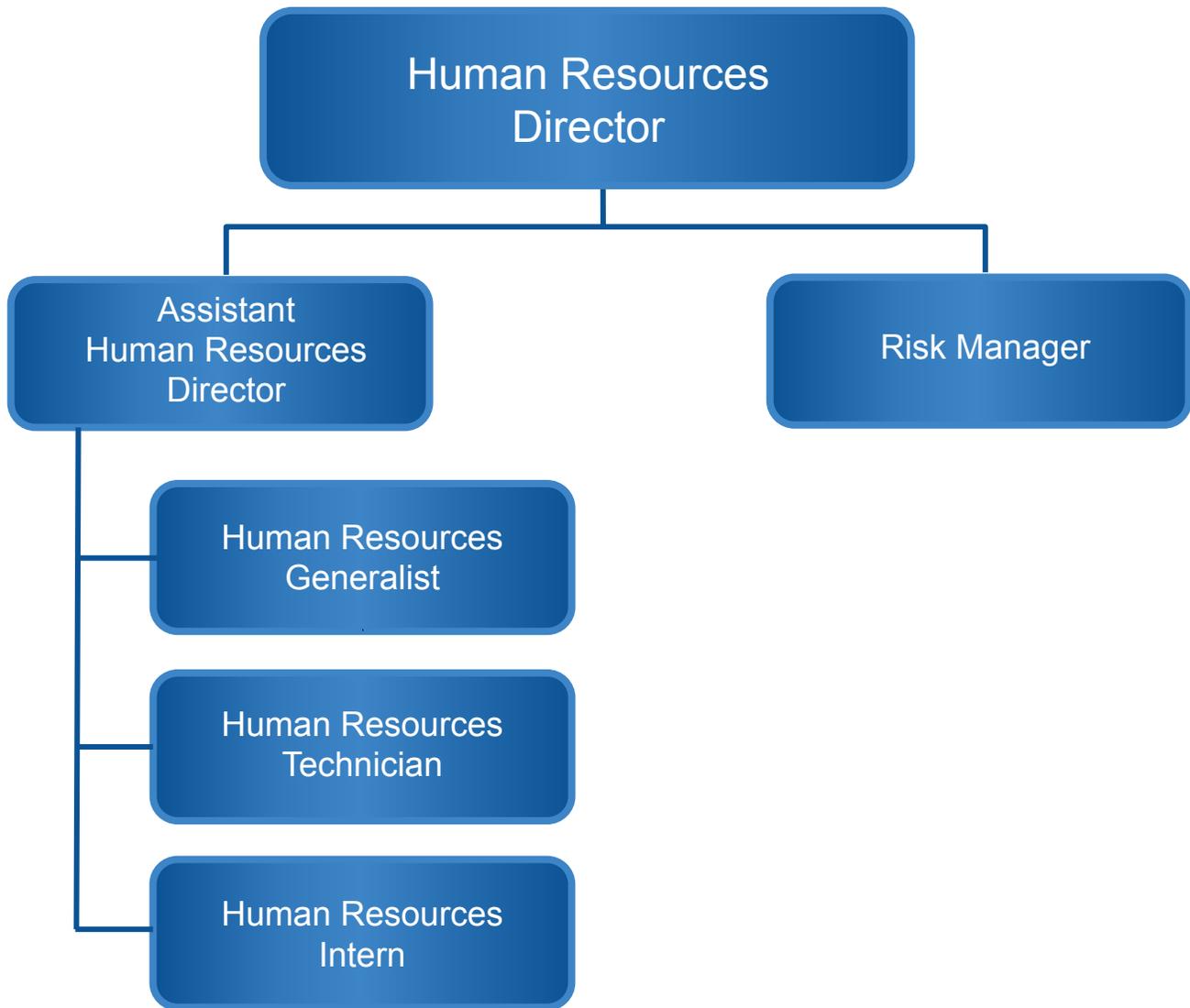
- Received the distinguished Budget Presentation Award from Government Financial Officers Association (GFOA) for fiscal year 2019 budget document; the County's 24th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2019, the County's 23rd consecutive year.
- Maintained a debt affordability model to assist the County Commissioners in meeting capital building needs.
- Provided operation support in Emergency Operations Center during Hurricane Dorian.
- Managed Public Assistance financial reimbursement process with FEMA and state for Hurricanes Florence and Dorian, and COVID 19.

Goals & Objectives

- Maintain the County's high bond rating. **Initiatives #1 & 5.**
- Assist the Board of Commissioners with November 2020 School Bond Referendum. **Initiatives #1 & 5.**
- Assist the Board of Commissioners in implementing the capital needs assessment through financing and pay as you go. **Initiatives #1 & 5.**
- Advise County Manager and Board of Commissioners and manage County finance balancing and minimizing the impact on services and reserves due to COVID 19 revenue losses. **Initiatives #1 & 5.**
- Develop long term financial plan in support of the County's strategic plan. **Initiative #1.**
- Continue Public Assistance process with FEMA and state for Hurricanes Florence and Dorian, and COVID 19. **Initiatives #1 & 5.**
- Purchase and implement lease accounting software for GASB 87 compliance. **Initiative #1 & 5**

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020 Budget 3/31/20				
Personnel	681,182	663,089	637,880	633,925	633,510	
Operations	77,772	94,295	110,150	110,150	116,150	
Total	758,955	757,384	748,030	744,075	749,660	-1.02%
Revenue Sources						
Other Taxes	86,818	89,500	89,500	89,500	89,500	0.00%
Staffing						
Full Time Positions	8.20	8.72	7.07	7.07	7.07	
FTE - Part Time Positions	0.50	-	-	-	-	
Numbers of Positions	8.70	8.72	7.07	7.07	7.07	-18.92%

Human Resources Organizational Chart



Human Resources Department

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), and Social Security Administration (SSA).

Major Accomplishments

- Increased efficiency and reduced cost of background checks.
- Streamlined recruiting process and strategically marketed County's key positions.
- Offered supervisor training classes.
- Strengthened the longevity recognition program.

Goals & Objectives

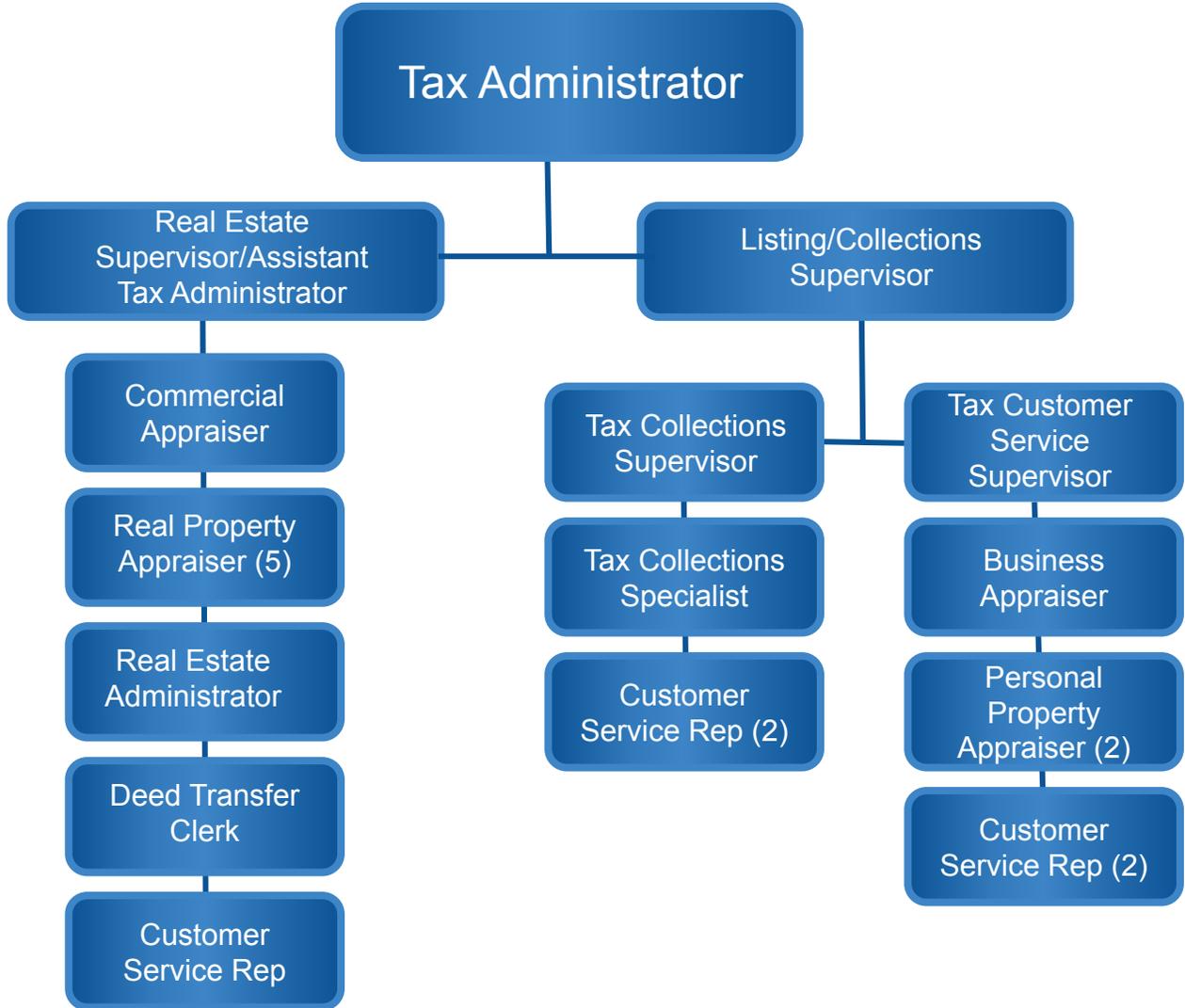
- Work with broker to reduce employee dependent health care costs. **Initiatives #1 & 5.**
- Update position classifications. **Initiatives #1 & 5.**
- Recommend competitive employee total compensation plan. **Initiatives #1 & 5.**
- Enhance employee recognition program. **Initiatives #1 & 5.**
- Expand professional development opportunities for employees. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Employment FTE & PTE	672	640	700	680
Hires	137	130	130	145
Orientation/Training Classes	38	60	50	45
Employee Relations Incidents	30	25	20	25

Expenditure Category	Amended 2019-2020		2020-2021		Percent Change	
	2018-2019 Actual	Budget 3/31/20	2020-2021 Requested	2020-2021 Recommended	2020-2021 Board Approved	From FY 20/21
Personnel	337,208	407,656	418,550	415,995	416,440	
Operations	66,564	110,800	162,650	162,650	162,650	
Total	403,772	518,456	581,200	578,645	579,090	11.70%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	5.00	5.00	5.00	5.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	5.00	5.00	5.00	5.00	0.00%

Tax Department Organizational Chart



Tax

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 five 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.

Major Accomplishments

- Completed the 2020 real property revaluation.
- Implemented a collections cycle for delinquent ad valorem taxes.
- Increased collections by mailing delinquent notices.
- Implemented Survey123 to improve the efficiency of taking real estate photos.

Goals & Objectives

- Restructure real estate division and begin 2024 revaluation. **Initiatives #1 & 5.**
- Improve customer service, professionalism and efficiency. **Initiatives #1 & 5.**
- Cross train employees in all divisions to assist citizens more efficiently. **Initiatives #1 & 5.**
- Improve mailings to the public to gather pertinent listing information. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Property appraisers parcel reviews per day	< 10	10	15	15
Clerks data entry parcels per day	30	40	100	100
Efficiency				
Electronic storage of all documents	90%	95%	100%	100%
Effectiveness				
Collections rate	97.75%	98.00%	98.50%	98.50%

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
TAX ADMINISTRATION						
Personnel	946,947	981,465	1,073,285	1,073,285	1,072,600	
Operations	395,770	425,892	552,800	413,730	413,730	
Capital Outlay	-	-	198,500	198,500	198,500	
Total	1,342,716	1,407,357	1,824,585	1,685,515	1,684,830	19.72%
REVALUATION						
Personnel	212,520	222,095	253,370	251,330	251,420	
Operations	6,289	140,170	335,000	335,000	335,000	
Capital Outlay	17,995	33,938	198,500	198,500	198,500	
Total	236,804	396,203	786,870	784,830	784,920	98.11%
Grand Total	1,579,520	1,803,560	2,611,455	2,470,345	2,469,750	36.94%
Revenue Sources: Fees	94,420	78,350	143,350	143,350	143,350	82.96%
Staffing						
Full Time Positions	21.00	21.00	22.00	22.00	22.00	
Part Time as FTE	1.02	0.96	-	-	-	
Number of Positions	22.02	21.96	22.00	22.00	22.00	0.18%

Legal

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

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Professional Services	52,560	100,000	170,000	170,000	170,000	
Legal Settlement	-	-	-	-	-	
Total	52,560	100,000	170,000	170,000	170,000	70.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Court Facilities

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

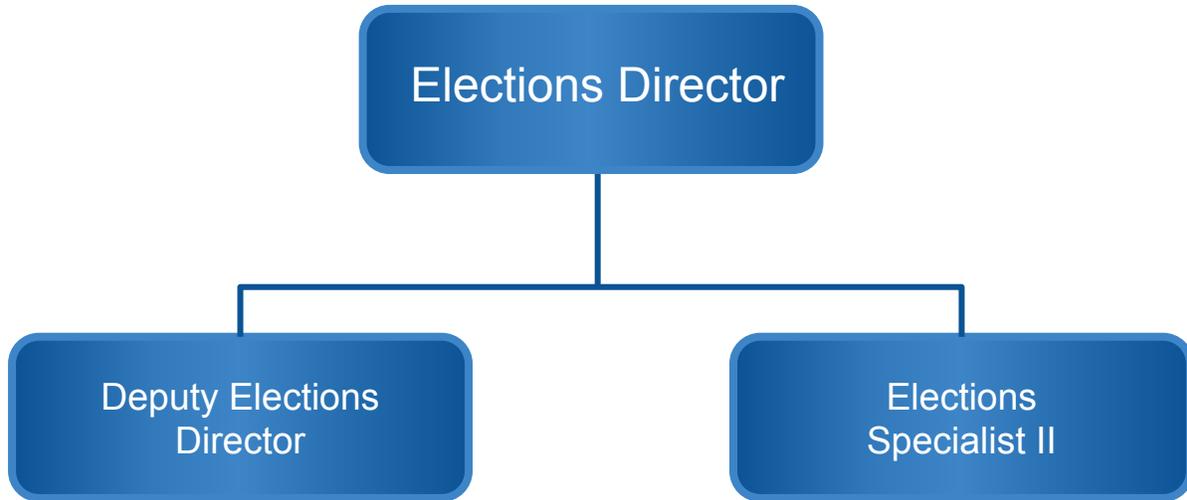
- Replaced tables and chairs for Superior Courtrooms 1 and 2.
- Replaced flags in all courtrooms.
- Improved scanning ability of all court records to help storage capacity issues.

Goals & Objectives

- Reconfigure law library to increase space for attorneys to meet with clients. **Initiatives #1 & 5.**
- Improve stage capacity of building to carve out much needed space for operations. **Initiatives #1 & 5.**
- Increase security by installing partitions and panic buttons in all divisions. **Initiatives #1, 2 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	2,841	3,700	3,800	3,800	3,800	
Operations	77,982	74,635	77,189	74,535	74,535	
Total	80,823	78,335	80,989	78,335	78,335	0.00%
Revenue Sources						
Intergovernmental	93,380	95,000	90,000	90,000	90,000	(5.26)%
Staffing						
FTE Part Time Positions	0.10	0.25	0.25	0.25	0.25	
Numbers of Positions	0.10	0.25	0.25	0.25	0.25	0.00%

**Elections
Organizational Chart**



Elections

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 the 2018 general election with a completely new office staff.
- Conducted poll worker training and early voting for the 2018 general election.
- Successfully met all federal and state election deadlines despite power outages, service disruptions and facility damage related to Hurricane Florence.
- Successfully conducted one of the heaviest voter turnout midterm elections in quite some time.

Goals & Objectives

- Conduct municipal and primary elections. **Initiative #1.**
- Track changing election laws in preparation for implementation. **Initiatives #1 & 5.**
- Streamline poll worker training through revised manuals and guide sheets. **Initiatives #1 & 5.**
- Establish a greater online presence through regular updates and information on website. **Initiatives #1 & 5.**

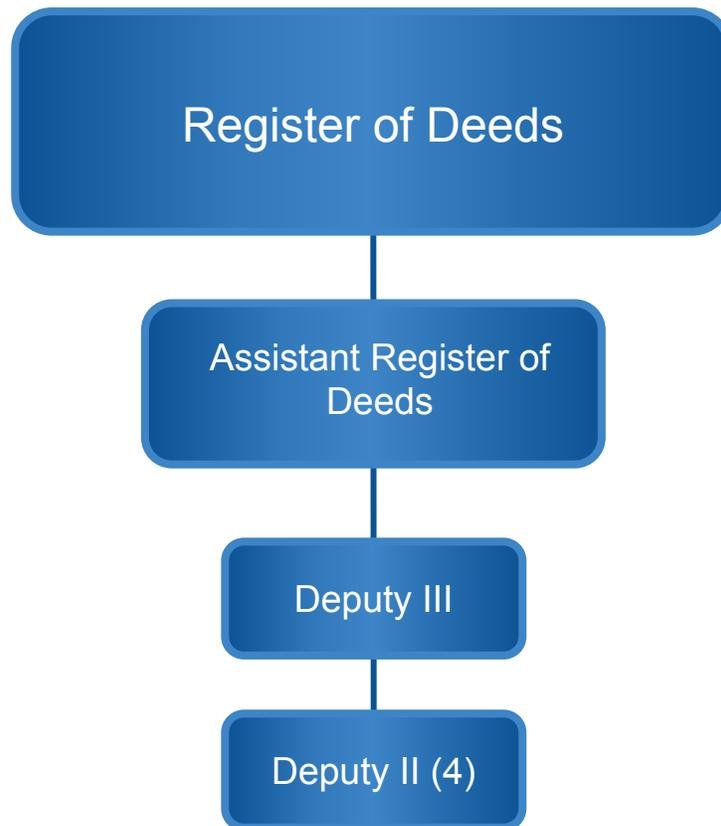
Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Elections Held	1	2	1	1
Number of Registered Voters	49,565	52,000	53,000	53,000
Number of Early Voters	15,000	5,000	20,000	15,000
Efficiency				
Wait time for voter processing at one stop (in minutes)	10	10	10	10
Effectiveness				
Early Voting Sites	3	3	3	3

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	329,500	480,257	410,497	398,615	398,705	
Operations	231,183	266,555	323,963	323,875	323,875	
Total	560,684	746,812	734,460	722,490	722,580	(3.24)%
Revenue Sources						
Fees	42	45,000	-	-	-	
Total	42	45,000	-	-	-	341.20%
Staffing						
Full Time Positions	3.00	3.00	4.00	3.00	3.00	
FTE - Part Time Positions*	0.80	0.96	0.48	0.96	0.96	
Numbers of Positions	3.80	3.96	4.48	3.96	3.96	0.00%

*Does not include Poll Workers

**Register of Deeds
Organizational Chart**



Register of Deeds

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 instant return system.
- Scanned all map images.
- Implemented recording maps by e-file.
- Scanned real estate image books 220 through 300.
- Updated program to download images for Assumed Name to NC Secretary of State.
- Implemented passport agent to prepare and renew passports.

Goals & Objectives

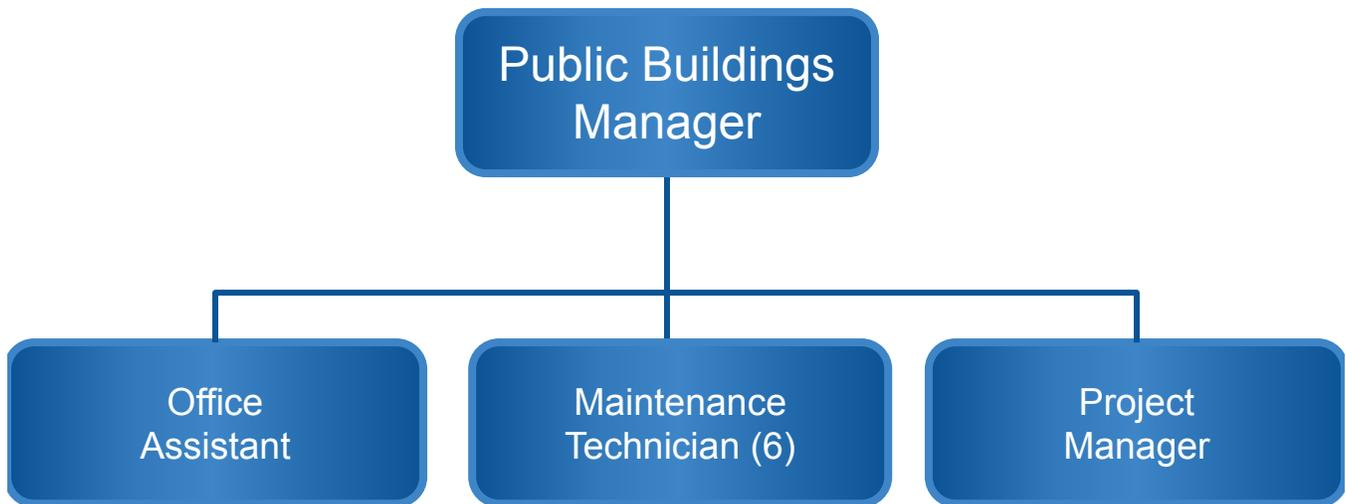
- Continue to rebind and preserve older real estate records. **Initiatives #1 & 5.**
- Correct and update index as images are added from preservation books. **Initiatives #1 & 5.**
- Implement Thank A Vet program. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Documents recorded	16,000	19,000	19,000	18,000
Certified copies issued	11,000	12,000	12,000	12,000
Efficiency				
Database updated by 10:00 a.m.	99.9%	100%	100%	100%
Process all documents same day received	99.9%	100%	100%	100%

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	376,303	406,855	417,860	414,745	414,905	
Operations	144,680	204,600	219,400	219,400	219,400	
Total	520,983	611,455	637,260	634,145	634,305	3.74%
Revenue Sources						
Fees	1,313,117	1,346,000	1,401,000	1,401,000	1,401,000	4.09%
Staffing						
Full Time Positions	6.00	7.00	7.00	7.00	7.00	
Numbers of Positions	6.00	7.00	7.00	7.00	7.00	0.00%

Public Buildings Organizational Chart



Public Buildings

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 cost estimates, and supervising minor renovations and repair projects.

Major Accomplishments

- Instrumental in supporting emergency Hurricane Florence recovery.
- Provided critical contract and construction support for facility repairs.
- Provided hurricane recovery support to return county facilities to operable condition.
- Maintained critical maintenance, repair, and contract services.

Goals & Objectives

- Improve and increase the preventive maintenance program. **Initiatives #1, 5 & 7.**
- Develop and implement a building inspection program. **Initiatives #1, 2 & 5.**
- Increase positive customer feedback. **Initiative #5.**
- Decrease the number of rework work orders for the same problem. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Total Completed Work Orders	1,695	1,800	1,850	1,800
Total Completed Preventive Maintenance Work Orders	220	225	250	225
Effectiveness (Outcomes)				
Annual percentage of Work Orders completed within schedule	92%	93%	95%	95%

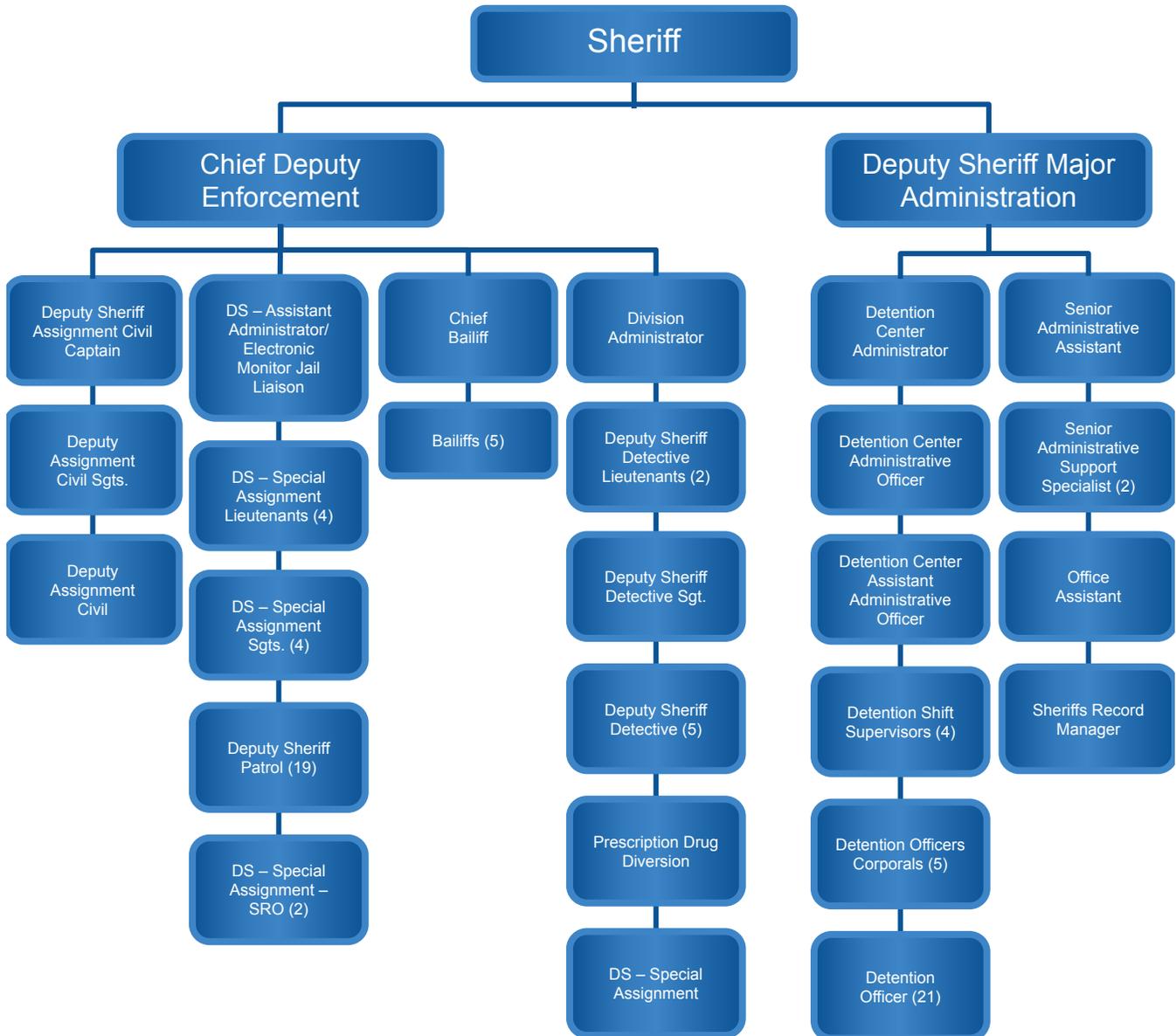
Expenditure Category	Amended 2019-2020		2020-2021		Percent Change From FY 20/21
	2018-2019 Actual	Budget 3/31/20	2020-2021 Requested	2020-2021 Recommended Board Approved	
Personnel	498,982	530,326	561,000	558,085	567,960
Operations	1,866,399	1,269,768	1,104,170	1,104,170	1,140,170
Capital Outlay	49,228	-	-	-	-
Total	2,414,609	1,800,094	1,665,170	1,662,255	1,708,130 (5.11)%
Revenue Sources	-	-	-	-	-
Staffing					
Full Time Positions	9.00	9.00	9.00	9.00	9.00
FTE - Part Time Positions	0.55	0.45	0.45	0.45	0.45
Numbers of Positions	9.55	9.45	9.45	9.45	9.45 0.00%



GENERAL FUND

PUBLIC SAFETY

Sheriff Department Organizational Chart



Sheriff Department

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

CIVIL DIVISION – The officers within this division personally located and served 3,000 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 2,700 inmates per year are brought in, booked, and held for some period of time ranging from one day to a year or longer. The jail staff is responsible for security, care, and custody of each inmate, and oversee inmates on pretrial release. The feeding, bedding, sanitation, health care, and protection from each other are provided by the jail. Letter writing, telephone calls, and visitation from families, attorneys, clergy, and others must be provided to all inmates while they are in jail. Inmates with serious mental illness and Violent inmates must be properly classified, and if necessary, segregated and controlled. All information regarding inmates, their crimes, sentence, and conduct must be carefully recorded in a permanent file and provided to inquiring parties at any time.

Major Accomplishments

- Conducted undercover narcotics operation seizing over 6,200 dosage units of illegal narcotics and \$134,787 in drug money.
- Reduced average inmate population that resulted in controlling cost of incarceration through the alternative incarceration program, electronic monitoring, to qualifying offenders.
- Collected 812,572 dosage units of potentially harmful prescription drugs through Pills Can Kill campaign.
- Utilized volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, and special activities.
- Collected over \$10,000 in arrears child support from electronic monitoring offenders.
- Continued Opioid abuse and overdose prevention education and outreach.
- Equipped all patrol vehicles with Narcan kits for response to opioid overdoses.

Goals & Objectives

- Continue to provide for the safety, security, and well-being of our citizens. **Initiatives #1, 2 & 5.**
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. **Initiatives #1, 2 & 5.**
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. **Initiatives #1, 2 & 5.**
- Reach more citizens through community watch and crime prevention programs. **Initiatives #1, 2 & 5.**
- Continue to educate and create public safety and drug addiction awareness. **Initiatives #1, 2 & 5.**

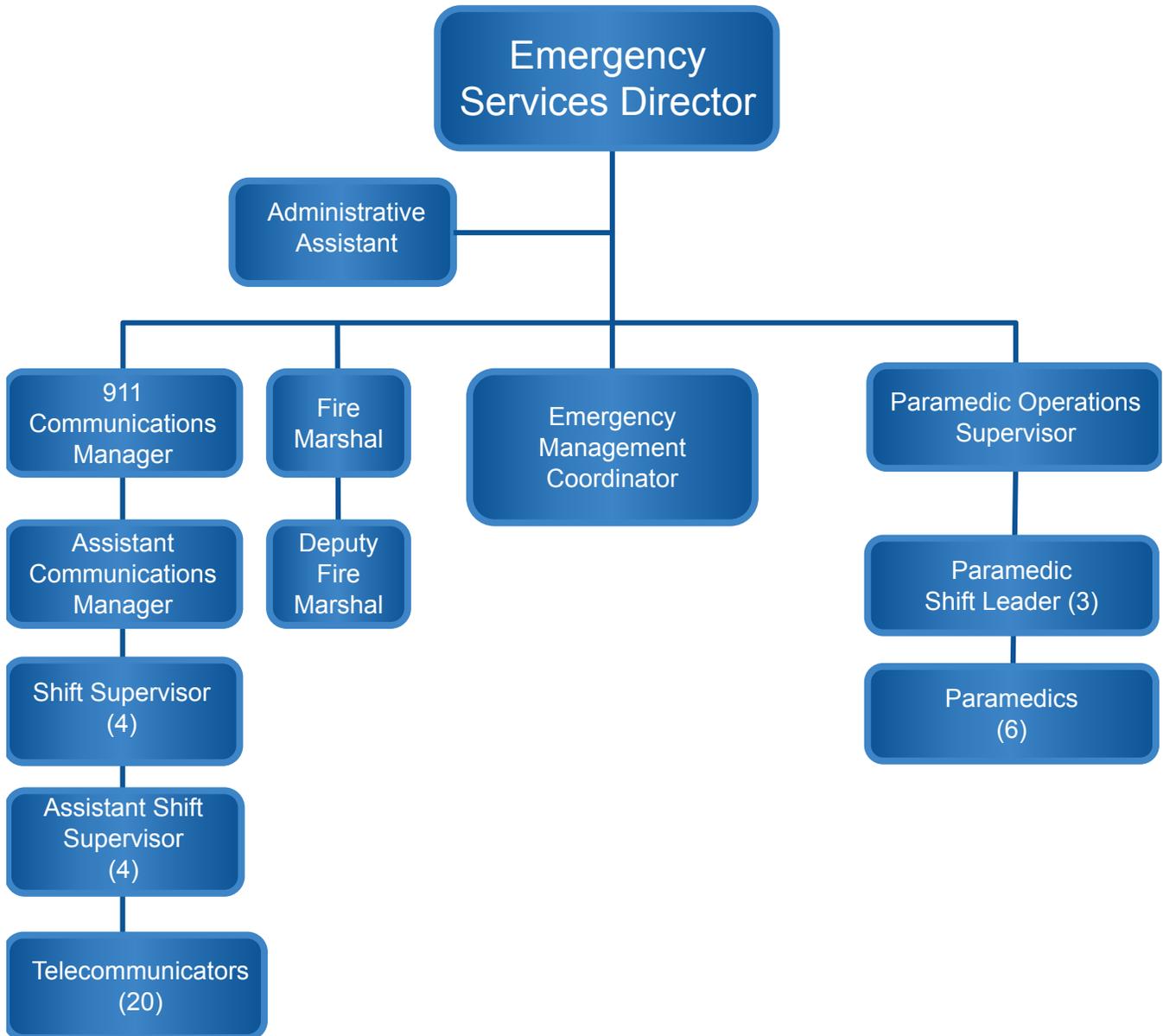
Performance Summary

	FY 19	FY 20	FY 21	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
Average daily population	159	120	1,202	116 >
Detention Intake	2,476	2,800	2,800	N/A
Sheriff's Patrol unit calls for service	32,113	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	4,804	6,500	N/A	N/A
Civil papers for service received	3,644	4,000	N/A	N/A
Concealed handgun permits processed	1,777	1,500	800	N/A
Pistol Permits Processed	1,590	1,500	N/A	N/A
Sex offenders address verification site visits	240	240	180	100%
Electronic monitoring offender participants	68	752	90	100
Efficiency				
Civil processes served	87%	85%	95%	100%
Criminal processes served	88%	85%	90%	100%
Effectiveness				
Collections of money on Writs of Executions	\$3,785	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$51,547	\$120,000	\$80,000	N/A
Total weapons fees collected	\$162,476	\$142,000	\$120,000	N/A
Child support collected due to electronic monitoring	\$10,337	\$20,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	5,480	6,000	5,500	N/A
Savings to County due to electronic monitoring	\$537,700	\$250,000	\$250,000	\$400,000
Warrants Arrest Made	1,050	2,000	2,000	N/A
Drug suspects arrested	101	150	200	N/A
Drug Charges	595	500	600	N/A

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020 Budget 3/31/20				
CRIMINAL DIVISION						
Personnel	\$3,960,099	\$4,009,625	\$4,310,330	\$3,998,885	\$3,998,930	
Operations	844,203	815,582	961,429	835,100	862,100	
Capital Outlay	439,299	394,400	623,056	378,300	378,300	
Total	5,243,602	5,219,607	5,894,815	5,212,285	5,239,330	0.38%
COURT SERVICES DIVISION (CIVIL)*						
Personnel	616,044	745,804	857,806	731,315	731,325	
Operations	55,115	140,600	104,031	99,630	99,630	
Total	671,158	886,404	961,837	830,945	830,955	(6.26)%
JAIL DIVISION						
Personnel	2,285,357	2,368,123	2,698,522	2,672,305	2,674,775	
Operations	1,879,893	2,069,788	2,451,119	1,969,225	1,973,225	
Capital Outlay	-	40,000	180,000	180,000	180,000	
Total	4,165,250	4,477,911	5,329,641	4,821,530	4,828,000	7.82%
GRAND TOTAL	\$10,080,010	\$10,583,922	\$12,186,293	\$10,864,760	\$10,898,285	2.97%
Revenue Sources						
Intergovernmental	\$453,180	\$434,390	\$441,800	\$441,800	\$414,400	
Miscellaneous	5,730	4,000	4,000	4,000	6,000	
Fees	269,180	186,000	200,000	200,000	205,000	
Total	\$728,090	\$624,390	\$645,800	\$645,800	\$625,400	0.16%
Staffing						
Criminal	51.00	52.00	53.00	53.00	53.00	
Civil	3.00	3.00	4.00	4.00	4.00	
Bailiff	6.00	6.00	6.00	6.00	6.00	
Jail	37.00	37.00	40.00	38.00	38.00	
Full Time Positions	97.00	98.00	103.00	101.00	101.00	
FTE - Part-time	9.31	6.71	7.38	7.38	7.38	
Number of Positions	106.31	104.71	110.38	108.38	108.38	3.50%

*Civil and Bailiff Divisions are consolidated into one Court Services Division beginning with FY20.

Emergency Services Organizational Chart



Paramedic Operation

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

Major Accomplishments

- Community Paramedic Program continues to see patients and assist with home care.
- Placed personnel in the Emergency Operations Center (EOC) in positions to assist in patient management during EOC activations.
- Continue in the Mill Creek District by staffing their ambulance 24/7 as the second certified person on their ambulance.

Goals & Objectives

- Continue education to the citizens about EMS by assisting with outreach programs such as Stop the Bleed and Community CPR. **Initiatives #1, 2 & 5.**
- Progress the community paramedicine program to further admit more patients. **Initiatives #1, 2 & 5.**
- Create an overdose response team to address the current overdose crisis in the County. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
QRV 1 calls/year (Davis)	221	300	500	300
QRV 2 calls/year	121	200	300	300
706 Community Paramedic	95	150	200	100
Efficiency/Aid Given to Patient				
QRV ¹	97	200	200	200
QRV ²	71	150	150	150
Community Paramedic	93	150	150	150

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	604,338	611,232	718,488	688,100	680,170	
Operations	93,927	101,015	106,295	106,295	106,295	
Capital Outlay	25,416	43,945	-	-	-	
Total	723,681	756,192	824,783	794,395	786,465	4.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	0.61	2.70	3.36	2.10	2.10	
Numbers of Positions	10.61	11.70	12.36	11.10	11.10	-5.13%

Emergency Management

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

- Successfully operated the Emergency Operations Center in response to multiple severe weather incidents including Hurricane Dorian.
- Participated in several exercises with state, federal, and local emergency management agencies.
- Participated in multiple educational and outreach events throughout the County.
- Successfully completed all requirements for annual Emergency Management Performance Grant (EMPG) funding.
- Successfully operated Emergency Operations Center in response to multiple severe weather incidents.
- Maintained and updated a database of vulnerable population in Carteret County for medically fragile and citizens with transportation needs.
- Reviewed and updated County Emergency Operations Plan and supporting annexes; Biological Incident Management, Damage Assessment, Resource Management, Situational Awareness, and Winter Storm.
- Provided support to assisted living facilities to enhance their emergency plans and identify gaps in capabilities and anticipated needs in the event of an emergency.
- Provided training on disaster management tool WebEOC to county staff and municipal agencies.
- Developed public education program material on planning and preparedness for all hazards.
- Developed social media campaigns using a seasonal preparedness calendar highlighting important topics.

Goals & Objectives

- Continue to strengthen community engagement efforts through programs and initiatives to develop a “Culture of Preparedness” in Carteret County. **Initiatives #1, 2 & 5.**
- Develop and maintain a comprehensive all hazards training and exercise program to evaluate and test all aspects of the emergency management system. **Initiatives #1, 2 & 5.**
- Continue to strengthen internal emergency management planning and response operations within the Emergency Management Division. **Initiatives #1, 2 & 5.**
- Review and update emergency plans and procedures to ensure the highest levels of mitigation, preparedness, response, and recovery. **Initiatives #1, 2 & 5.**
- Develop a recovery framework and enhance recovery capabilities. **Initiatives #1, 2 & 5.**
- Continue to work with agencies and partner organizations to include Community Emergency Response Teams (CERT), Local Emergency Planning Committee (LEPC), Red Cross, Salvation Army, Amateur Radio, Civil Air Patrol, Fire & EMS Chiefs’ Association, Crystal Coast Disaster Coalition, and North Carolina Emergency Management Association. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Community Outreach Programs	10	15	20	25
Efficiency/Aid Given to Patient				
Emergency Response Plans reviewed	14	14	14	14
Emergenc Management exercises and training	14	15	20	25
County emergency plans reviewed	29	35	40	50
Effectiveness				
Networking in working group sessions	50	60	75	120

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	267,585	274,204	404,185	265,485	265,550	
Operations	111,116	152,345	127,915	113,995	113,995	
Capital Outlay	200	11,000	1,000	1,000	1,000	
Total	378,901	437,549	533,100	380,480	380,545	(13.03)%
Revenue Sources						
Intergovernmental	37,636	59,736	38,600	38,600	38,600	(35.38)%
Staffing						
Full Time Positions	3.00	3.00	5.00	3.00	3.00	
FTE - Part Time Positions	-	0.05	-	-	-	
Numbers of Positions	3.00	3.05	5.00	3.00	3.00	(1.64)%

Fire Marshal

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

- Continued to bring occupancies in compliance with the NC Fire Code.
- Received a grant for smoke and carbon monoxide detectors from the NC Department of Insurance.
- Inspection program and staff involvement assisted with the lowering of the Fire Insurance Rating in Marshallberg and North River.
- Managed all inspections, investigations, complaints and customer service needs in a timely manner.
- No business suffered a fire loss in 2019 as a result of our inspection program.

Goals & Objectives

- Continue to assist fire departments in lowering their ISO rating. **Initiatives #1, 2 & 5.**
- Modify our inspection program, forms, and policies to meet the needs of our citizens. **Initiatives #1, 2 & 5.**
- Continue to target specific life safety occupancies for code compliance. **Initiatives #1, 2 & 5.**
- Continue to partner with state, federal, and local agencies to reduce life safety issues. **Initiatives #1, 2 & 5.**
- Maintain staffing and equipment to meet projected population growth in the County; expected to be 76,029 in 2021. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	401	450	500	500
Investigations (Fire, Illegal Burn, & Hazardous Materials)	36	30	-	-
Fire Prevention Activities	56	60	80	100
Unsafe Acts/Illegal Burning	15	10	-	-
Efficiency				
Hours spent in 2019 conducting investigations	3,486	4,000	4,500	4,300
Effectiveness				
Fire Code Violations	580	600	-	-
Teach Fire Prevention	350	400	450	500
Administer support/letters for businesses and entities	128	140	150	175

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	140,428	192,422	219,851	204,935	206,605	
Operations	24,650	36,062	58,987	49,290	49,290	
Capital Outlay	-	13,755	76,121	-	-	
Total	165,078	242,239	354,959	254,225	255,895	5.64%
Revenue Sources	2,250	1,385	1,300	1,300	1,300	0.00%
Staffing						
Full Time Positions	1.00	2.00	2.00	2.00	2.00	
FTE - Part Time Positions	0.97	0.96	0.48	0.96	0.96	
Numbers of Positions	1.97	2.96	2.48	2.96	2.96	0.00%

Consolidated Communications

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

- Increased public education and involvement in community by participating in National Night Out, Morehead City's Trunk or Treat, and the Down East Christmas Parade.
- Implemented "Rapid SOS" for emergency caller tracking. This product works through the National 911 clearinghouse and provides more accurate 911 caller location than the existing ALI information.
- Won Communication Center of the Year from NC NENA and supervisor, Amanda Mutch, won APCO Supervisor of the Year.
- Activated our emergency staffing plan for Hurricane Dorian.
- Achieved full staffing levels twice this year and decreased staffing turnover.

Goals & Objectives

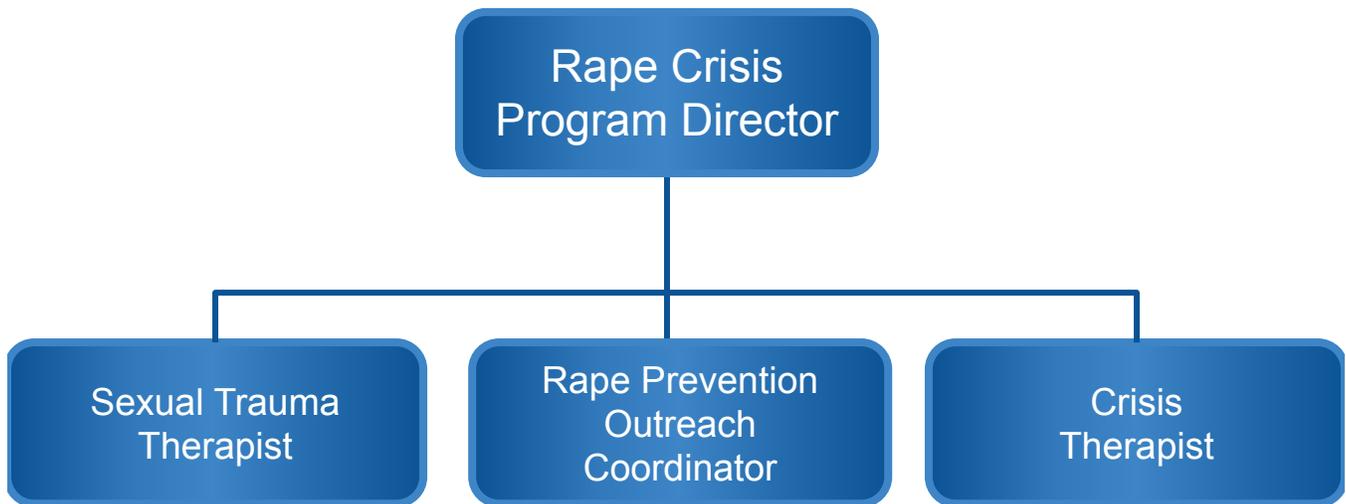
- Endeavor to reduce the number of abandoned calls to the center by educating the public about 911 hang-ups and accidental calls. **Initiatives #1, 2 & 5.**
- Continue to assist employees with professional development by providing more training to enhance their skills. **Initiatives #1, 2 & 5.**
- Continue focus on a recruitment and retention policy. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Prompt processing of emergency calls for service	157,858	170,000	180,000	
Efficiency				
Answer 911 Calls < 15 sec	99.31%	100%	100%	100%
Dispatch emergent calls for service <90 seconds	100%	100%	100%	100%
Effectiveness				
Identify & troubleshoot system failures <60 min	99%	100%	100%	100%

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	1,628,442	1,812,978	2,148,646	1,982,970	1,983,640	
Operations	280,074	341,924	380,195	344,295	344,295	
Total	1,908,516	2,154,902	2,528,841	2,327,265	2,327,935	8.03%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	30.00	30.00	30.00	30.00	30.00	
FTE - Part Time Positions	-	0.96	0.96	0.96	0.96	
Numbers of Positions	30.00	30.96	30.96	30.96	30.96	0.00%

**Rape Crisis
Organizational Chart**



Rape Crisis Department

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 372 primary and secondary victims: 28% of whom were children 0-18.
- Provided ~1,600 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Conducted Clothesline and Blue Jean Project for Sexual Assault Awareness Month by displaying billboards at the Health Department, Department of Social Services, and Carteret Community College.
- Conducted 30 public presentations.
- Continued support groups for teens, Hispanics, and those over 50.

Goals & Objectives

- Increase community awareness and outreach for Sexual Assault Awareness Month. **Initiatives #1, 2 & 5.**
- Attend state and local meetings to stay abreast of emerging issues in the field of sexual assault prevention. **Initiatives #1, 2 & 5.**
- Increase volunteer staff. **Initiatives #1, 2 & 5.**
- Increase awareness of trafficked victims and their plight. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Counseling Hours provided to primary and secondary victim	1,000	1,100	1,500	1,500
Direct Services to victims/families	1,600	1,500	1,600	1,600
Efficiency				
Educational Programs Provided	35	30	40	35
Participants in Educational Program	1,500	1,400	1,600	1,500

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	250,771	265,889	329,192	267,220	267,310	
Operations	31,622	32,330	18,130	24,730	24,730	
Total	282,393	298,219	347,322	291,950	292,040	-2.07%
Revenue Sources						
Intergovernmental	117,025	50,000	-	196,785	196,785	
Miscellaneous	2,369	2,000	-	-	-	
Total	119,394	52,000	-	196,785	196,785	278.43%
Staffing						
Full Time Positions	4.00	4.00	5.00	4.00	4.00	
FTE - Part Time Positions	-	0.24	-	-	-	
Numbers of Positions	4.00	4.24	5.00	4.00	4.00	-5.66%

Medical Examiner

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. Effective October 1, 2015 the NC General Assembly ratified bills to N.C.G.S. 130A-387 and 130A-389 which resulted in a 100% increase in Medical Examiner Fees and 40% increase in Autopsy Fees.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Contracted Services	68,400	78,000	75,000	70,000	70,000	
Total	68,400	78,000	75,000	70,000	70,000	-10.26%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Animal Control

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

- Hosted first “drive-thru” rabies vaccine clinic where 315 animals were vaccinated safely and efficiently.
- Successfully operated the pet friendly unit at the emergency shelter during Hurricane Dorian.
- Implemented and trained staff on a new records management system.

Goals & Objectives

- Increase community outreach and education programs.
- Review standard operating procedures and county animal control ordinances.

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Telephone Calls	16,884	15,320	15,320	15,320
Animal Bite Reports Investigated	827	904	910	910
Animals Impounded	198	206	210	210
Efficiency				
Animal Bite Reports Investigated per Animal Control Officer	44	46	35	35
Animals Impounded per Animal Control Officer	183	201	205	205
Effectiveness				
Complaint per 1000 pop	-	-	-	-

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	263,949	260,920	283,115	279,945	279,480	
Operations	210,614	223,045	221,462	217,150	217,150	
Capital Outlay	29,608	26,695	-	-	-	
Total	504,171	510,660	504,577	497,095	496,630	-2.75%
Revenue Sources						
Intergovernmental	-	5,000	-	-	-	
Fees	10,660	-	2,000	2,000	2,000	
Total	10,660	5,000	2,000	2,000	2,000	0.00%
Staffing						
Full Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part Time Positions	0.46	0.48	0.48	0.48	0.48	
Numbers of Positions	5.46	5.48	5.48	5.48	5.48	0.00%

GENERAL FUND

TRANSPORTATION

Airport

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

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	34,865	48,238	-	-	-	
Operations Contribution	113,945	98,774	-	-	-	
Capital Contribution	47,615	58,755	136,667	134,665	136,665	
Total	196,425	205,767	136,667	134,665	136,665	-33.58%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	0.43	0.54	-	-	-	-100.00%

Harbor Authority

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

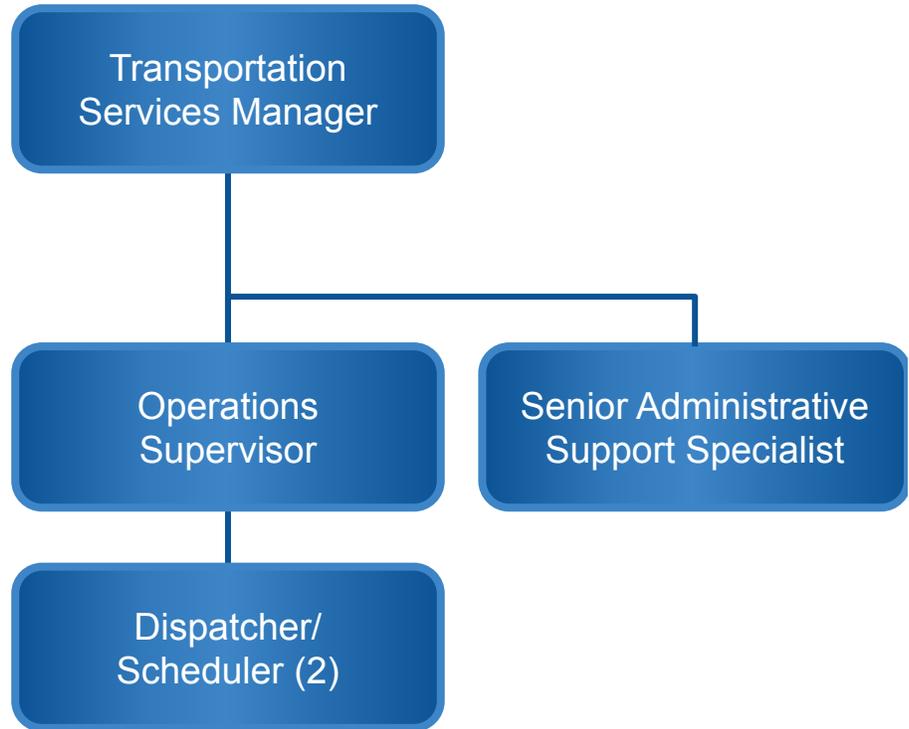
- Replaced the bulkhead at Harkers Island Harbor.
- Replaced damaged boards at Atlantic Harbor.
- Maintained harbors for the safety and welfare of all watermen.

Goals & Objectives

- Maintain lease and slip rental process. **Initiatives #1 & 8.**
- Maintain harbor docks and parking lots. **Initiatives #1 & 8.**
- Provide a safe area for all members. **Initiatives #1 & 8.**
- Maintain all harbors for the safety and welfare of all watermen. **Initiatives #1 & 8.**
- Repair storm damage at Cedar Island Harbor. **Initiatives #1 & 8.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Operations	9,536	25,000	25,000	25,000	25,000	
Capital Outlay	-	-	-	-	-	
Total	9,536	25,000	25,000	25,000	25,000	0.00%
Revenue Sources						
Fees	20,984	25,000	21,000	21,000	21,000	
Total	20,984	25,000	21,000	21,000	21,000	-16.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

**CCATS
Organizational Chart**



CCATS

Purpose: To oversee the operation of the Carteret County Area Transportation System (CCATS); to coordinate the provision of medical transportation to clients of the 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

- Continued propane utilization.
- Continued operating Down East Express coordination route.
- Reduced service miles and hours while increasing ridership.
- Number 1 in Transit Peer Group 3 for efficiencies.

Goals & Objectives

- Increase ridership while operating more efficiently in overall transportation options. **Initiatives #1, 5 & 8.**
- Extend hours of operation. **Initiatives #1, 5 & 8.**
- Expand marketing program to all festivals, fairs and events. **Initiatives #1, 5 & 8.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Total Trips	70,808	55,000	80,000	85,000
Total Miles	514,410	410,000	480,000	480,000
Total Hours of Service	26,912	24,000	28,000	28,000
Efficiency				
Average Trip Miles	7.0	7.6	6.0	5.5
Effectiveness				
Passengers per service Hour per vehicle	2.64	2.3	3.5	3.0

Expenditure Category	Amended 2019-2020		2020-2021		Percent Change From FY 20/21	
	2018-2019 Actual	Budget 3/31/20	2020-2021 Requested	2020-2021 Recommended Board Approved		
Personnel	717,091	777,503	837,989	833,570	833,520	
Operations	260,093	260,735	242,525	242,525	242,525	
Capital Outlay	354,536	185,500	429,680	429,680	429,680	
Total	1,331,720	1,223,738	1,510,194	1,505,775	1,505,725	23.04%
Revenue Sources						
Intergovernmental	1,420,316	1,279,160	1,533,616	1,533,615	1,533,615	
Fees	131,257	125,000	110,000	110,000	110,000	
Total	1,551,572	1,404,160	1,643,616	1,643,615	1,643,615	17.05%
Staffing						
Full Time Positions	5.00	7.00	9.00	9.00	9.00	
FTE - Part Time Positions	17.08	15.00	12.49	14.72	14.72	
Numbers of Positions	22.08	22.00	21.49	23.72	23.72	7.82%

GENERAL FUND

ENVIRONMENTAL PROTECTION

Forest Fire Control

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 \$346,421 of which the County funds 40% while the State funds 60%.

Major Accomplishments

- Assisted county fire departments with 16 fires involving 200 acres and protected 34 structures at an estimated value of \$2.7 million.
- 5 forest management plans written for Carteret County landowners with 1 of those being forest stewardship plans involving 130 acres.
- 21 Community Wildland Protection Program plans updated to designate areas of concern and ways to mitigate these hazards.
- Conducted 14 information, education, and outreach programs.
- Provided an active role in utilizing the National Incident Command System and provided support during Hurricane Dorian. Examples of support include providing equipment, clearing roads, and delivering supplies.
- Assessed and responded to insect or disease problems resulting from salt water intrusion from Hurricanes Florence and Dorian.
- Conducted 4 forestry operations inspections affecting 306 acres.

Goals & Objectives

- Write 5 forest management plans in Carteret County. **Initiatives #1 & 5.**
- Conduct 150 acres of forest regeneration in Carteret County. **Initiatives #1 & 5.**
- Inspect 10 forestry operations for adherence to Forest Best Management Practices related to water quality. **Initiatives #1 & 5.**
- Teach 2 Wildland Fire Suppression classes to fire departments. **Initiatives #1 & 5.**
- Conduct 30 information, education, and outreach programs. **Initiatives #1 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Forest Fire Contribution	114,120	134,925	134,925	134,925	134,925	
Total	114,120	134,925	134,925	134,925	134,925	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Waste Collection

Purpose: Carteret County contracts with a private carrier, Waste Industries, 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 Waste Industries, plus a tipping fee to the regional solid waste authority for waste carried over the scales.

Major Accomplishments

- Maintained site locations and provided support for the twelve convenience sites.
- Maintained site location and provided support for storage and transfer of electronics recycling; including the addition of an electronics recycling trailer at the Otway site and the West Fire Tower Road site.
- Provide various levels and types of recycling service to all citizens through convenience sites and special events; including the annual latex paint collection event, household hazardous waste collection event, and the pesticide container recycling service located at two different sites.
- Provided additional yard waste collection sites.

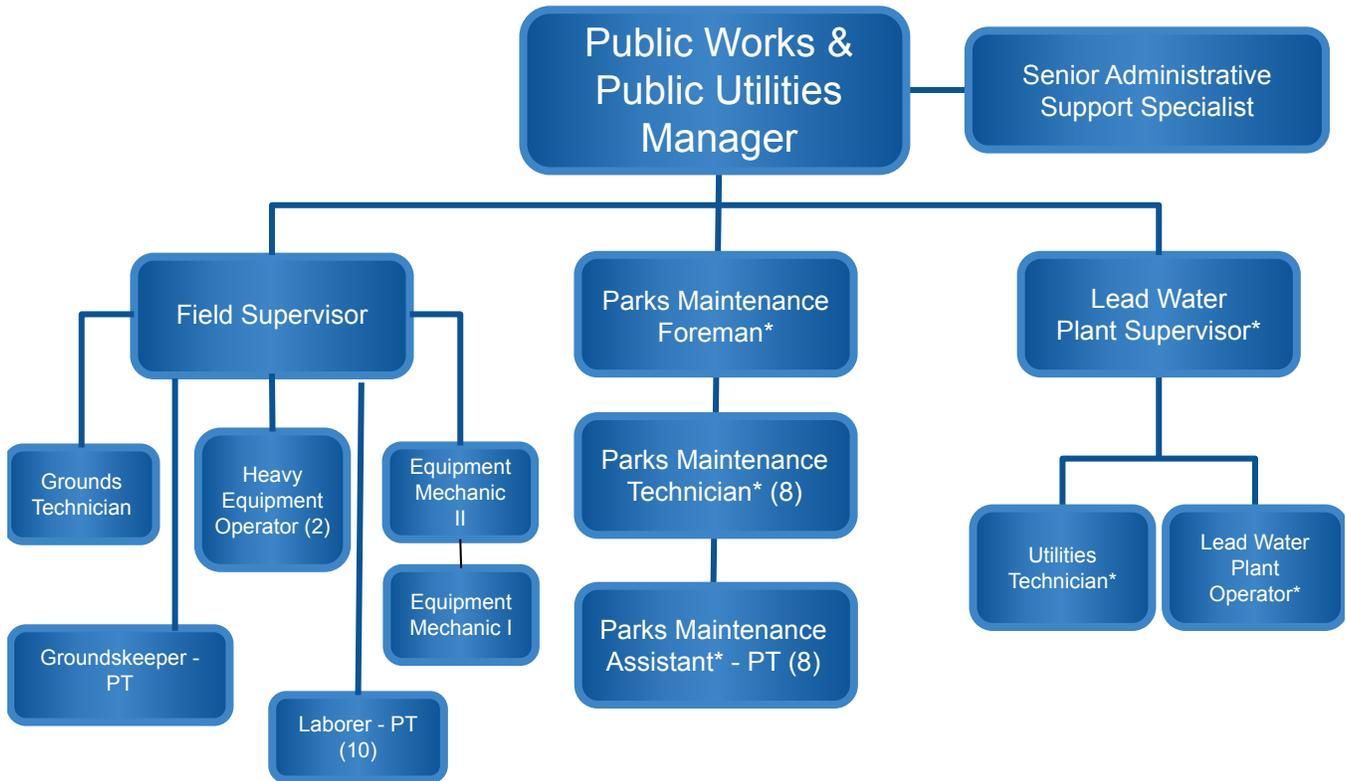
Goals & Objectives

- Expand the electronics recycling program to include an additional trailer. **Initiatives #1 & 5.**
- Increase focus on the promotion of all aspects of recycling. **Initiatives #1 & 5.**
- Increase litter prevention efforts. **Initiatives #1, 2 & 5.**
- Work with the contractor to reduce costs by filling containers more efficiently and reducing pull schedules. **Initiatives #1 & 5.**

Fiscal Year	Tipping Fee
2011-2012	\$50.50
2012-2013	\$50.50
2013-2014	\$52.50
2014-2015	\$52.50
2015-2016	\$52.50
2016-2017	\$52.50
2017-2018	\$52.50
2018-2019	\$52.50
2019-2020	\$52.50
2020-2021	\$52.50

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021		2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Operations	36,581	47,000	97,000	97,000	97,000	
Solid Waste Collections	17,323,920	3,165,160	3,098,000	3,238,000	3,238,000	
Capital Outlay	-	-	-	-	-	
Landfill Closure	6,528	17,000	17,000	17,000	17,000	
Total	17,367,029	3,229,160	3,212,000	3,352,000	3,352,000	3.80%
Revenue Sources						
Intergovernmental	9,490,566	754,306	162,000	166,000	166,000	
Fees	3,473,805	3,430,000	3,470,000	3,470,000	3,470,000	
Total	12,964,371	4,184,306	3,632,000	3,636,000	3,636,000	-13.10%

**Public Works/Parks Maintenance/Public Utilities
Organizational Chart**



*Positions included in another department's budget

Public Works Department

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 diseases to humans through education, inspection, surveillance, and monitoring for known or suspected breeding and harborage places. This program enforces the Ordinance of Carteret County and the laws adopted by the State of North Carolina.

Major Accomplishments

- Collected 1,350 gallons of latex paint at County’s annual recycling program.
- Supported the Hazardous Waste Collection Event at the Health Department.
- Managed the County’s fleet maintenance program.
- Responsible for moving the dental trailer to individual schools safely.

Goals & Objectives

- Improve maintenance and inspections for County maintained E911 street signs. **Initiatives #1, 2, 5 & 7.**
- Implement routine inspections and provide minor maintenance for the County’s harbors. **Initiatives #1, 5, 7 & 8.**
- Increase labor efforts towards significant landscape improvements at the County’s courthouse. **Initiatives #1 & 5.**
- Manage Mosquito Control program, improving equipment and labor procedures and training. **Initiatives #1 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	482,334	484,810	545,495	517,610	519,175	
Operations	465,758	313,140	366,640	359,640	359,640	
Capital Outlay	73,210	747,595	-	-	-	
Total	1,021,302	1,545,545	912,135	877,250	878,815	-43.14%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	6.50	6.50	6.50	6.50	6.50	
FTE - Part Time Positions	5.55	5.15	6.24	4.44	4.44	
Numbers of Positions	12.05	11.65	12.74	10.94	10.94	-6.09%

GENERAL FUND

ECONOMIC & PHYSICAL DEVELOPMENT

**Economic Development
Organizational Chart**



Economic Development

Purpose: The Economic Development Department assists in the growth of Carteret County's economy by encouraging new capital investments and job creation, which generates additional revenues to Carteret County and municipal governments.

Major Accomplishments

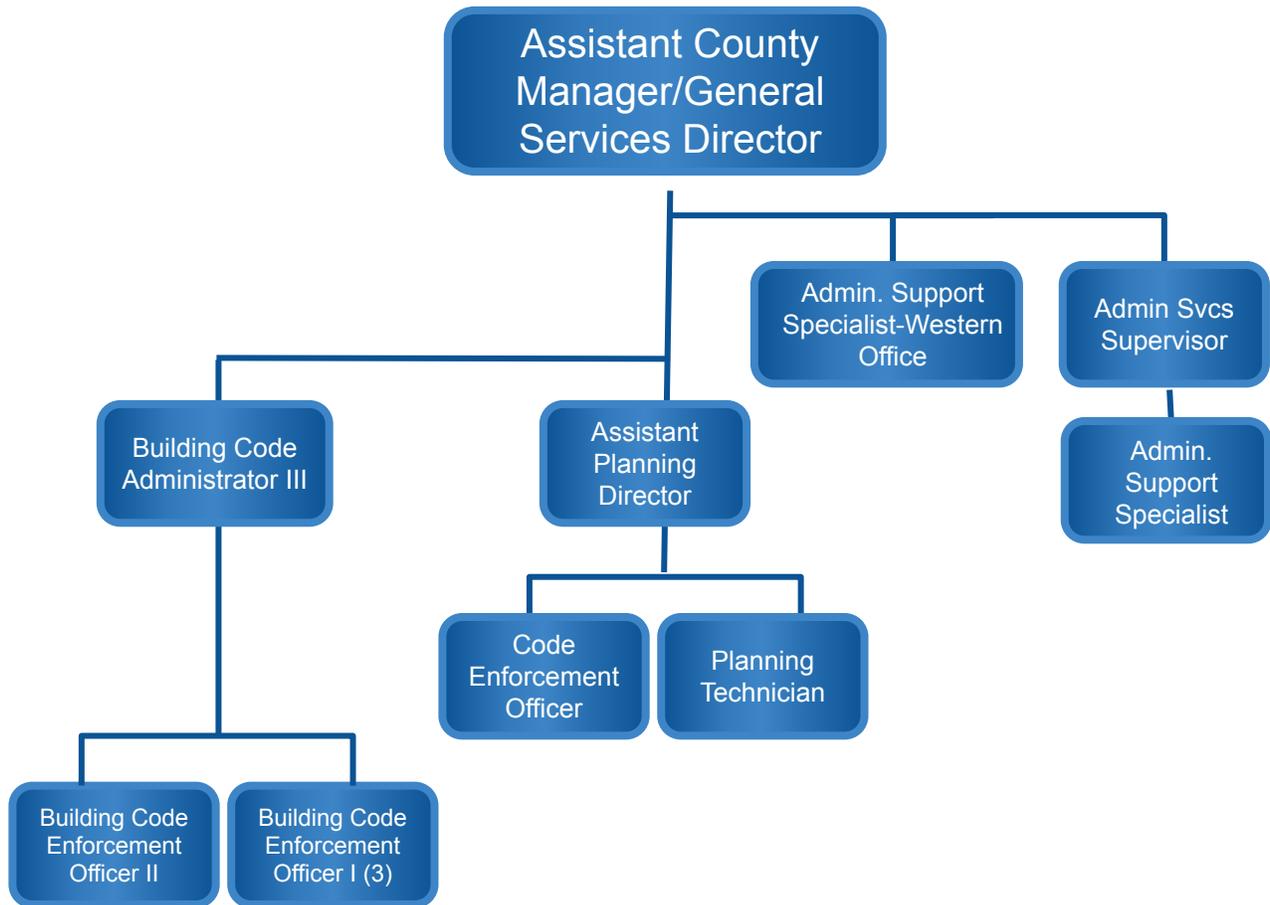
- Led new “people attraction” strategy program, resulting in new website/media clips and successful collaboration with local media station and Economic Development Foundation.
- Provided staff/administrative support for Economic Development Foundation, Transportation Committee, Marine Science and Education Partnership, and Retiree Attraction Committee.
- Provided public engagement through 50 local government and community outreach meetings, 16 speeches and/or presentations, and 57 meetings with allied economic development organizations.
- Provided direct project support for expansions at Geodynamics, Parker Boats and grant support for Jarrett Bay Boatworks, Homer Smith’s Docks and Marina, Maritime Museum, and Veneer Tech Carteret Community College.

Goals & Objectives

- Increase the department’s digital footprint through social media, digital advertising, and other platforms. **Initiatives #1 & 5.**
- Continue business retention and expansion program, prioritizing assisting employers with workforce needs. **Initiatives #1 & 5.**
- Work with county and municipal governments to address infrastructure challenges, resiliency from storm events and planning for future growth associated with I-42. **Initiatives #1, 5 & 8.**
- Strengthen relationships with existing businesses and local governments to identify workforce needs and business expansion opportunities. **Initiatives #1 & 5.**
- Secure Certified Retirement Community designation from State of North Carolina. **Initiative #1.**

Expenditure Category	2018-2019	Amended 2019-2020		2020-2021		Percent Change From FY 20/21
	Actual	Budget 3/31/20	2020-2021 Requested	2020-2021 Recommended	Board Approved	
Personnel	171,930	177,348	194,942	194,015	194,060	
Operations	31,111	42,000	50,000	46,000	46,000	
Economic Development	165,000	216,992	-	-	150,000	
Business Development	25,000	39,000	31,000	25,000	25,000	
Total	393,040	475,340	275,942	265,015	415,060	-12.68%
Revenue Sources						
Appropriated Fund Balance	-	116,992	-	-	50,000	
Total	-	116,992	-	-	50,000	0.00%
Staffing						
Numbers of Positions	2.00	2.00	2.00	2.00	2.00	0.00%

General Services /Planning & Development Organizational Chart



Planning & Development Department

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 Atlantic Beach, Bogue, Cape Carteret, Cedar Point, Pelletier, Indian Beach, and Emerald Isle.

Major Accomplishments

- Hurricane Florence Recovery.
- CAMA Land Use Plan Update.
- Secured funding for Stroud Tract.
- 5 year update for the Pamlico Sound Regional Hazard Mitigation Plan.
- Awarded \$750,000 CDBG-NR Grant.
- Major revision of the County’s Flood Damage Prevention Ordinance.

Goals & Objectives

- Adopt CAMA Land Use Plan Update. **Initiatives #5.**
- Adopt 5 year update for the Pamlico Sound Regional Hazard Mitigation Plan. **Initiatives #5.**
- Administer \$750,000 CDBG-NR Grant. **Initiatives #1 & 5.**
- Implement Hwy 24 Corridor Study. **Initiatives #5.**
- Implement Hazard Mitigation Grant Program DR4393 Elevation of SFDs. **Initiatives #1 & 5.**
- Finalize Military Influence Overlay Districts. **Initiatives #5.**
- Implement four JLUS projects. **Initiatives #1 & 5.**
- Assist in Comprehensive Transportation Plan for Carteret County. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Number of Inspections	16,347	20,000	22,000	22,000
Number of Permits Issued	3,663	5,000	5,500	5,500
Efficiency				
Average miles/inspection	6.2	6.0	5.5	5.5
Effectiveness				
% of violations that have met compliance	N/A	N/A	100%	100%

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	727,879	850,999	903,135	896,885	897,505	
Operations	144,548	250,282	109,890	107,890	107,190	
Capital Outlay	20,810	24,500	-	-	700	
Total	893,238	1,125,781	1,013,025	1,004,775	1,005,395	-10.69%
Revenue Sources						
Intergovernmental	66,165	53,500	-	-	-	
Fees	755,176	815,000	839,000	839,000	839,000	
Total	821,341	868,500	839,000	839,000	839,000	-3.40%
Staffing						
Full Time Positions	12.00	13.00	13.00	13.00	13.00	
FTE - Part Time Positions	0.42	0.48	0.48	0.48	0.48	
Numbers of Positions	12.42	13.48	13.48	13.48	13.48	0.00%

General Services

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.

Major Accomplishments

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

Goals & Objectives

- Continue to provide assistance to the General Service Departments as needed. **Initiatives #1, 5 & 7.**
- Continue implementation of efficiencies. **Initiatives #1 & 5.**
- Continue accommodating space needs request of the departments. **Initiatives #1, 5 & 6.**
- Continue refining our Capital Improvement Program for the County. **Initiatives #1, 5 & 6.**

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020 Budget 3/31/20				
Personnel	122,759	124,751	91,385	91,385	91,405	
Operations	3,365	-	-	-	-	
Total	126,124	124,751	91,385	91,385	91,405	-26.73%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.17	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.17	1.00	1.00	1.00	1.00	0.00%

Shore Protection Office

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 Post Hurricane Florence Beach Renourishment Phases I and II projects; \$65 million Federal and \$20.3 million State funding.
- Beach Nourishment Master Plan completed. Regulatory vehicle to construct nourishment projects.
- Coordinated and assisted with waterways dredging projects. Atlantic Harbor Dredging Project was the largest completed in FY20.

Goals & Objectives

- Solicit and award Post - Florence Beach Renourishment Phase III project funded with a combination of federal, state cost-sharing, and restricted beach nourishment reserve funds. **Initiatives #1, 5 & 9.**
- Continue monitoring program to ascertain beach health, determine hurricane impacts, and discern post nourishment results. **Initiatives #1, 5 & 9.**
- Monitor endangered species listings and critical habitat designations as they are published in the Federal Register; formulated appropriate responses and serve as lead information source for local governments. **Initiatives #1, 5 & 9.**
- Continue working with governmental agencies to secure funding for waterway dredging projects, such as East Taylor’s Creek, Homers’ Point Channel, Old Ferry Dredging project, and Wainwright Slough. **Initiatives #1, 5 & 9.**
- Continue coordinating and updating mapping web-based GIS program with county contractor. Emphasis includes but not limited to, new shoreline data, turtle nesting data, and streamline data by eliminating redundant and / irrelevant layers of data. **Initiatives #1, 5 & 9.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	\$138,057	\$143,980	\$146,655	\$146,655	\$146,655	
Operations	303,090	407,410	417,410	417,410	417,410	
Total	\$441,148	\$551,390	\$564,065	\$564,065	\$564,065	2.30%
Revenue Sources						
Other Taxes	\$140,861	\$551,390	\$564,065	\$564,065	\$464,065	
Intergovernmental	300,287		-	-	100,000	
Total	\$441,148	\$551,390	\$564,065	\$564,065	\$564,065	2.30%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

Cooperative Extension Service

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

- 1,947 Volunteers collected 15,021 pounds of litter as a part of the Carteret Big Sweep campaign.
- 2,762 students were served through hands-on programs such as Embryology, Health Rocks and school gardening programs provided by the youth development programs.
- The Extension and Community Association, comprised of 18 volunteers, completed 9,236 volunteers in service to Carteret County.
- Assisted with the USDA Wildlife agent through the Beaver Management Assistance Program that Carteret County participates in to prevent flooding from Beaver damage on private land, county owned land, municipalities, etc.

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. **Initiatives #1, 5 & 10.**
- Help strengthen families' and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest, and green industry systems. **Initiatives #1 & 5.**
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County. **Initiatives #1 & 5.**
- Empower families to make better choices in daily life to avoid situations where peer pressure, drugs, alcohol and other mind altering substances might become problems. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,608	1,800	2,000	1,900
Extension and community association volunteer hours	9,236	9,000	9,000	9,000
Efficiency				
Percentage of students participating in Health Rocks program	90%	92%	95%	95%
Effectiveness				
Percentage of students who participated in Health Rocks program improved their overall knowledge of nutrition	93%	97%	100%	100%

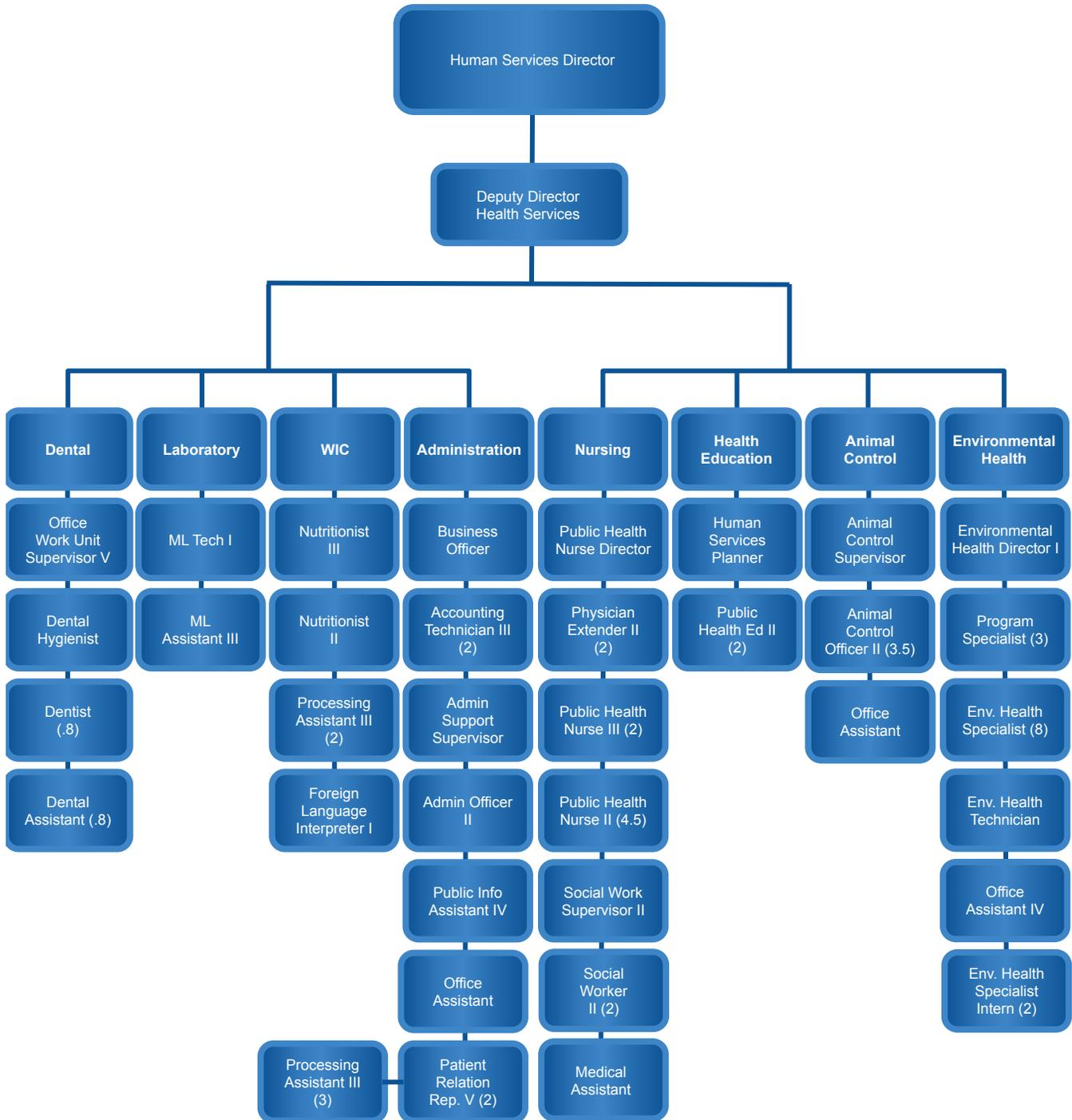
Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020				
		Budget			Approved	From FY
		3/31/20				20/21
Personnel	62,772	66,988	64,335	67,910	67,915	
Operations	182,290	192,670	227,660	214,970	214,970	
Capital Outlay	-	-	-	-	-	
Total	245,062	259,658	291,995	282,880	282,885	8.95%
Revenue Sources						
Intergovernmental	22,489	25,000	22,500	22,500	22,500	
Total	22,489	25,000	22,500	22,500	22,500	-10.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%



GENERAL FUND

HUMAN SERVICES

Health Department Organizational Chart



Health Department

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.

ADULT HEALTH – To provide comprehensive healthcare and primary care services to the citizens of Carteret County. Provide acute and sick care for Carteret County Government employees. Treat Hepatitis C positive patients who are uninsured or have Medicaid.

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

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

COMMUNICABLE DISEASE – To educate the public and protect the public from disease outbreak, to accept reports from local health care providers, and to use those reports to perform surveillance and conduct investigations. Investigate Communicable Disease outbreaks, screen for, diagnose, and treat Sexually Transmitted Diseases (STDs), Tuberculosis (TB), and Human Immunodeficiency Virus (HIV). Conduct rapid surveillance and management of communicable diseases. Enforce public health law as it relates to identification, management, and reporting of communicable disease online through the North Carolina Electronic Disease Surveillance System (NCEDSS).

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

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

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

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

CHILD HEALTH – To provide preventive health care services in our community to children from birth through 20 years of age. Provide foster care exams to children in Carteret County. Focus on preventive health and snoring referral to medical homes for primary sick care. Provide newborn home visits to families with Medicaid.

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

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

Major Accomplishments

- Implemented E-super bill in CureMD to improve efficiency of entering patients' charges.
- Wrote grants for \$126,600 to the Office of Rural Health to help assure access to primary and preventative care services.
- Hosted a public forum during National Recovery Month to address substance abuse and prevention.
- Received Community Health Assessment letter showing that it met all requirements by NCDPH.
- Secured an additional 30 BCCCP slots to provide services to women for FY 19/20 with federal and state funding.
- Provided free breast screening clinics.
- Outsourced billing through CureMD.
- Provided acute and sick visits to county government employees to reduce time out of work.
- Contracted with LabCorp to provide an additional option for cervical pathology.
- Promoted Hepatitis C testing and treatment.
- Identified inmates who needed testing and/or treatment of communicable disease.
- Provided information to parents to prevent illness from flu, pertussis, and other communicable diseases.
- Increased the number of HPV vaccines received for teens 11-13 years of age.
- Awarded \$41,232.39 from the Office of Rural Health to address disaster preparedness following Hurricane Florence.
- Used Public Health Preparedness and Response to support emergency operations coordination at the emergency operations center.
- Educated county residents about emergency shelters (general population, pet-friendly, and medically fragile shelters).
- Enhanced services for pregnant women suffering from Mental Health and Substance Abuse issues.
- Provided multivitamins with Folic Acid to all childbearing women to decrease risks of neural tube defects in pregnancy.
- Implemented the Child Safety Seat program to ensure eligible children have properly installed car safety seats.
- Provided preventive clinical services and Foster Care exams to children.
- Enhancement of Virtual Health to more efficiently document services and at risk children and families.
- Implemented new statewide documentation and quality improvement system, which included at a glance data dashboards and quick evaluation of caseload numbers and performance measures.

Goals & Objectives

- Continue agreement with contracted physicians and facilities to maintain level of service for uninsured women in Carteret County. **Initiatives #1, 5 & 10.**
- Continue to collaborate with School Health nurses to promote Child Health services to students and parents in the schools. **Initiatives #1, 5 & 10.**
- Recruit clients to participate in the newly implemented Diabetes Prevention Program. **Initiatives #1, 5 & 10.**
- Continue to provide up to date methods that allow men and women to prevent unintended pregnancies and healthy outcomes for planned pregnancies. **Initiatives #1, 5 & 10.**
- Provide infection control updates to clinical staff monthly. **Initiatives #1, 5 & 10.**
- Continue to provide Flu Clinics for county employees. **Initiatives #1, 5 & 10.**
- Continue partnering with county, regional, and state partners on emergency response exercises. **Initiatives #1, 2 & 5.**

- Update three-year training and exercise plan for Health Department staff. **Initiatives #1, 5 & 10.**
- Work with Care Management staff as we transition to Care Management for High Risk Pregnancies (CMHRP) through Medicaid reform. **Initiatives #1, 5 & 10.**
- Increase collaboration with key state and local partners as we move through Medicaid Managed Care and develop updated name and performance metrics. **Initiatives #1, 5 & 10.**
- Integrate behavioral health services for established patients to improve health outcomes. **Initiatives #1, 5 & 10.**
- Continue to work with Mental Health providers to enhance referral process and follow-up for identified mental health and substance use issues. **Initiatives #1, 5 & 10.**
- Coordinate services with Community Care Plan and state partners to serve at risk children. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 20 Target	Current Goal
Health fairs and/or events	32	35	40	30
Breast and Cervical clients seen	82	110	120	120
STD clients screened	754	760	800	800
Tuberculosis skin test given	570	575	580	580
Communicable disease follow-up	645	714	720	720
Family planning clinic visits	1,074	1,170	1,200	1,200
Family planning clients served	470	630	650	650
Prenatal visits	1,081	1,206	1,210	1,210
Services provided by care managers (CMHRP)	1,702	2,710	2,715	2,715
Efficiency				
Prenatal visits per nurse practitioner	1,061	1,174	1,180	1,180
Average caseload per pregnancy care manager	160	227	230	230
Average caseload per CMARC care manager	189	200	210	210

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	2,032,967	2,340,458	2,318,073	2,296,790	2,290,275	
Operations	497,616	644,054	789,900	803,345	803,345	
Capital Outlay	-	11,250	-	-	-	
Total	2,530,583	2,995,762	3,107,973	3,100,135	3,093,620	3.27%
Revenue Sources						
Intergovernmental	1,409,163	1,480,376	1,267,342	1,293,745	1,293,745	
Fees	148,095	132,025	140,500	140,500	140,500	
Reserved Fund Balance	-	70,000	-	120,000	120,000	
Total	1,557,258	1,682,401	1,407,842	1,554,245	1,554,245	-7.62%
Staffing						
Full Time Positions	29.00	29.00	30.00	30.00	30.00	
FTE - Part Time Positions	1.39	1.68	1.75	1.75	1.75	
Numbers of Positions	30.39	30.68	31.75	31.75	31.75	3.49%

Dental

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 and pregnant women by establishing a safety net for treatment services.

Major Accomplishments

- Increased awareness and services to prenatal patients.
- Focused on employee training to better serve patient demand.

Goals & Objectives

- Continue to expand awareness of dental services to middle and high school students. **Initiatives #1, 5 & 10.**
- Work towards profitability and increased efficiency in the dental unit. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Clients	962	975	1,000	825
Procedures	6,740	8,300	8,600	6,700
Educational groups served	3	2	3	10
Health fairs	1	2	3	2
Efficiency				
Schools visited	9	9	12	7
Schools served	14	15	18	9
Head Start preschool centers	2	2	4	2

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	270,898	299,162	309,540	307,645	307,910	
Operations	71,471	66,109	79,833	70,170	70,170	
Capital Outlay	-	9,121	11,308	10,000	10,000	
Total	342,369	374,392	400,681	387,815	388,080	3.66%
Revenue Sources						
Intergovernmental	251,424	280,000	259,000	280,000	280,000	
Reserved Fund Balance	-	85,960	-	120,000	120,000	
Total	251,424	365,960	259,000	400,000	400,000	9.30%
Staffing						
Full Time Positions	3.60	3.60	3.60	3.60	-	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	3.60	3.60	3.60	3.60	-	-100.00%

WIC

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

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

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

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

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

Major Accomplishments

- Reinforced American Academy of Pediatrics guidelines for infant feeding with WIC clients.
- Trained 15 vendor representatives at the mandatory WIC vendor training.
- Continued the WIC community garden with help from the Health Department Health Educator; to provide education and encouragement to WIC clients and other members of the community to increase vegetable intake, food variety, and promote interest in planting their own garden.
- Coordinated 10th annual World Breastfeeding Week celebration in conjunction with Carteret Health Care.
- Coordinated quarterly Breastfeeding Task Force meetings.
- Assisted WIC clients with acquiring appropriate immunizations and lead testing.
- Addressed public health nutrition related concerns of obesity and physical activity with WIC clients.

Goals & Objectives

- Increase the percentage of women with children birth to 5 years of age enrolled in Medicaid who receive WIC program services. **Initiatives #1, 5 & 10.**
- Strive to serve 100% of the “At Risk Population” in Carteret County. **Initiatives #1, 5 & 10.**
- Provide early preventive recommendations for parents/caretakers in an effort to reduce childhood obesity in Carteret County. **Initiatives #1, 5 & 10.**
- Increase Folic Acid awareness for all WIC female clients. **Initiatives #1, 5 & 10.**
- Increase the percentage of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 weeks and 6 months of age. **Initiatives #1, 5 & 10.**
- Continue quarterly Breastfeeding Task Force meetings. **Initiatives #1, 5 & 10.**
- Continue the WIC community garden for nutrition education. **Initiatives #1, 5 & 10.**
- Collaborate with Head Start Program for lead screenings. **Initiatives #1, 5 & 10.**
- Assure continuity of care with local pediatricians and Carteret County Health Department. **Initiatives #1, 5 & 10.**
- Monitor immunization status and lead screening for children that participate in WIC. **Initiatives #1, 5 & 10.**

Performance Summary

	2019 Actual	2020 Estimated	2021 Target	Current Goal
Workload (Output)				
Caseload	1,225	1,128	1,140	1,128
Vendor Training Attendance	15	15	16	15
Average Monthly Voucher Issuance	454	440	450	440
Average Monthly Enrollment in BFPC Program	88	70	75	70
Efficiency				
Percent of Prenatal Women Receiving WIC	74%	74%	75%	74%
Certificatio During 1st Trimester	60%	60%	65%	60%
Percent Initiating Breastfeeding	70%	70%	75%	70%
Percent Breastfeeding at Six Weeks	50%	50%	55%	50%
Percent Breastfeeding at Six Months	30%	30%	35%	30%
Effectiveness				
Vendor Monies	639,454	640,000	641,000	640,000

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	265,769	273,186	293,096	282,915	283,025	
Operations	3,380	8,123	5,557	5,285	5,285	
Total	269,150	281,309	298,653	288,200	288,310	2.49%
Revenue Sources						
Intergovernmental	262,825	255,158	233,344	233,345	233,345	-8.55%
Staffing						
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time Positions	-	-	-	-	-	
Total Positions	5.00	5.00	5.00	5.00	5.00	0.00%

Environmental Health

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

Major Accomplishments

- Coordinated with scanning vendor to digitize onsite wastewater and drinking water wells program records.
- Provided in-service training for school groups, civic organizations, and permitted establishments.
- Successfully completed NC State Laboratory of Public Health’s biennial recertification audit of the Environmental Health Bacteriological Water Lab.

Goals & Objectives

- Continue efforts to provide training/presentations related to all aspects of environmental health to local groups. **Initiatives #1, 2, 5 & 10.**
- Complete the conversion of all Environmental Health records to a digital format and provide a public access portal so that citizens can access. **Initiatives #1, 2, 5 & 10.**
- Train newly hired Environmental Health Specialists so they can conduct state mandated inspections in the Food, Lodging and Institutions Program. **Initiatives #1, 2, 5 & 10.**

Performance Summary

On Site Wastewater Program	FY 19	FY 20	FY 21	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
On-site Wastewater Inspections/Visits	1,675	1,896	1,900	1,650
Private Wells Inspections/Visits	384	384	385	400
Complaints Investigated	85	55	70	70
Management Inspections Performed/Visits	477/306	563/394	600/420	600/420
Efficiency				
Inspections per Specialist	515	570	571	513
Management Inspections plus Visits per Specialist	313	383	408	408

Food, Lodging, & Institutional Sanitation Program	FY 19	FY 20	FY 21	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
Inspections/Visits	1,148	929	1,162	1,140
Complaints Investigated	104	75	90	79
Efficiency				
Inspections per Specialist	328	372	310	253
State determined inspection compliance percentage	94%	80%	100%	100%

Public Swimming Pools Program	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Inspections/Visits	715	463	463	501
Complaints Investigated	2	5	5	10
Efficiency				
Inspections/Visits per Specialist	102	66	66	68
Effectiveness				
Complaints per 1,000 pop	-	-	-	-

Expenditure Category	2018-2019 Actual	Amended 2019-2020 Budget 3/31/20	2020-2021 Requested	2020-2021 Recommended	2020-2021 Board Approved	Percent Change From FY 20/21
	Personnel	1,069,333	1,128,078	1,183,180	1,176,105	1,176,485
Operations	86,601	296,825	173,976	164,970	164,970	
Capital Outlay	7,250	-	-	-	-	
Total	1,163,185	1,424,903	1,357,156	1,341,075	1,341,455	-5.86%
Revenue Sources						
Intergovernmental	28,728	17,500	12,000	12,000	12,000	
Fees	283,344	355,000	320,000	320,000	320,000	
Total	312,072	372,500	332,000	332,000	332,000	-10.87%
Staffing						
Full Time Positions	16.00	16.00	16.00	16.00	-	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	16.00	16.00	16.00	16.00	-	-100.00%

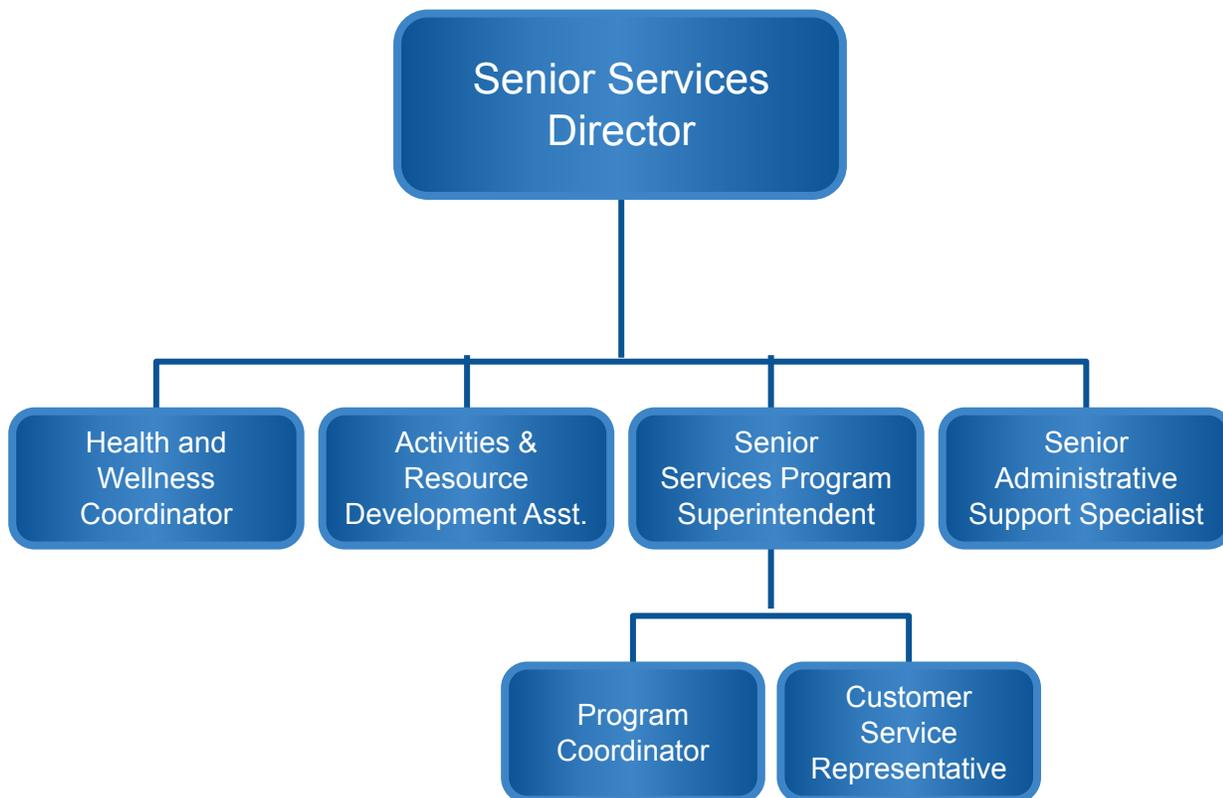
Other Health/Human Services

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 services outlined in the grant. All grant funds of that type are budgeted here as well. **Initiatives #1, 4, 5 & 10.**

Expenditure Category	2018-2019 Actual	Amended	2020-2021 Requested	2020-2021 Recommended	2020-2021	Percent Change From FY 20/21
		Year-Year Budget 3/31/20			Board Approved	
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	
Crystal Coast Autism	10,000	10,000	-	10,000	10,000	
Coastal Community Action*	25,523	35,000	35,000	35,000	35,000	
JCPC Task Force*	5,336	9,632	7,560	7,560	7,560	
Dix Crisis Intervention	116,873	300,000	300,000	300,000	300,000	
Carteret Literacy Council	2,000	2,000	-	2,000	2,000	
SRO Contribution	6,319	38,420	7,390	39,490	39,490	
Carteret Peer Recovery	30,000	30,000	-	30,000	30,000	
Teen Court*	50,455	57,000	77,400	77,400	77,400	
Easter Seals/JCPC B. Bridges	97,384	105,335	105,335	105,335	105,335	
Broad Street Clinic	60,000	60,000	60,000	60,000	60,000	
Schools Drug Free Education	-	45,000	38,000	38,000	38,000	
School Nurse Funding*	50,000	50,000	50,000	50,000	50,000	
Boys and Girls Club*	62,449	73,000	121,770	121,770	121,770	
Domestic Violence*	34,920	37,770	37,000	37,000	37,000	
Salvation Army	40,000	40,000	40,000	40,000	40,000	
Total	819,259	1,121,157	1,107,455	1,181,555	1,181,555	5.39%
Revenue Sources						
Intergovernmental	215,476	241,240	311,470	311,470	336,470	
Other Taxes	42,276	43,000	43,000	43,000	43,000	
Total	257,751	284,240	354,470	354,470	379,470	33.50%

*Pass-through Funds

Senior Center Organizational Chart



Aging Department

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

- Held six evidence based health promotion workshops, with two being off-site in order to help expand our reach throughout the county.
- Partnered with Friends of Aging non-profit to expand resources for our vulnerable homebound community. Additional staff trained to lead programs to ensure continuity of services.
- Expanded evidenced based health promotion program offerings by adding Arthritis Foundation exercise classes and Walk with Ease.
- Recertified as a Senior Center of Excellence through the North Carolina Division of Aging and Adult Services.
- Certified SHIIP counselors assisted over 185 individuals with Part D drug plans during the Medicare open enrollment period. By comparing the cost of their Medicare Part D plans with other options, they were able to provide cost savings on their prescriptions.

Service (#of units)	2019	2020	2021
Home-Delivered Meals	5,460	4,275	5,000
Congregate Nutrition	8,868	9,210	9,500
Transportation	4,227	3,670	4,500

Goals & Objectives

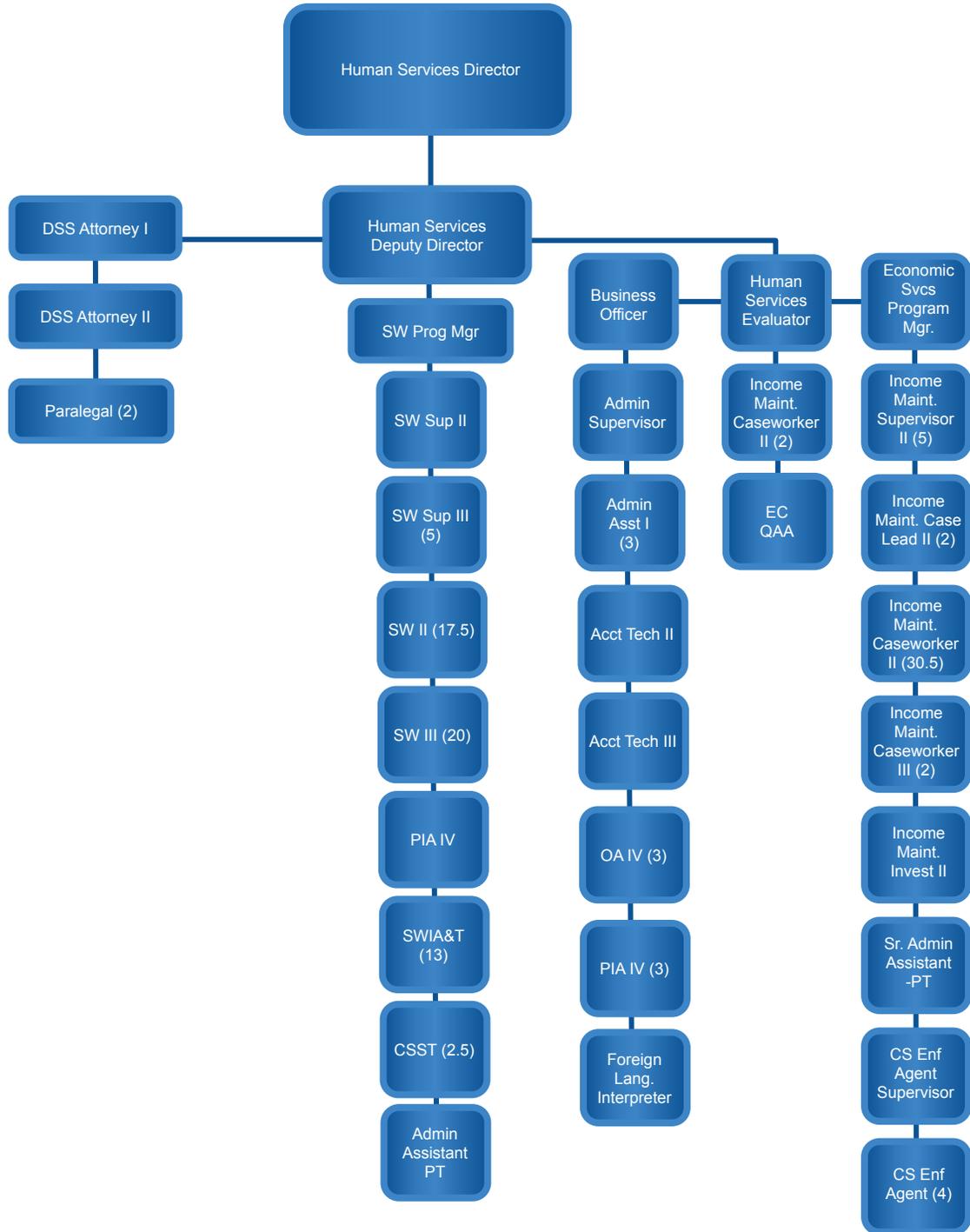
- Obtain new and improved caterer for both Home Delivered Meals and Congregate Nutrition programs. **Initiatives #1, 5 & 10.**
- Maintain partnership with area Meals-on-Wheels volunteer programs to ensure nutritional needs of all vulnerable homebound seniors are met. **Initiatives #5 & 10.**
- Extend services into Eastern and Western areas of Carteret County through continued expansion of our evidence based health promotion programs and seminars. **Initiatives #1, 5 & 10.**
- Continue partnership with Friends of Aging to work on projects that will benefit the seniors in Carteret County. **Initiatives #5 & 10.**
- Secure professional development opportunities to keep staff engaged and motivated in their current roles. **Initiatives #5 & 10.**
- Conducts at least two SHIIP presentations and provided SHIIP representatives at two health or senior fairs. **Initiatives #10.**
- Continue marketing efforts to inform all citizens of our services with special emphasis on 'baby boomer' generation. **Initiatives #5 & 10.**
- Continue to carefully assess client needs as dictated by the NC Division of Aging and Adult Services to ensure eligibility for services. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Improvements due to evidence based health promotion (# of seniors)	45	60	70	80
Health & safety seminars with professional speakers	21	26	35	40
Efficiency				
Seniors to be trained in evidence based health promotion	25	58	58	60
Average attendance at each seminar*	20	20	25	25
Effectiveness				
Improvement of health habits (Percent of completed surveys)	100%	100%	100%	100%

Expenditure Category	2019-2020	Amended 2020-2020	2021-2021	2020-2021	2020-2020	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	236,529	278,652	283,575	281,125	281,225	
Operations	117,625	204,675	213,821	208,670	208,670	
Total	354,153	483,327	497,396	489,795	489,895	1.36%
Revenue Sources						
Intergovernmental	457,487	515,200	377,175	507,175	507,175	
Fees	6,240	5,500	5,500	5,500	5,500	
Total	463,727	520,700	382,675	512,675	512,675	-1.54%
Staffing						
Full Time Positions	4.58	4.58	4.58	4.58	4.58	
Part Time as FTE	1.25	1.44	1.44	1.44	1.44	
Number of Positions	5.83	6.02	6.02	6.02	6.02	0.00%

Department of Social Services Organizational Chart



Department of Social Services

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

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

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

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

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

Major Accomplishments

- Front Desk staff processed 21,471 clients during the year and averaged over 1,789 telephone calls per month.
- Conducted two MAPP (Model Approach to Partnerships in Parenting) classes—mandated training for licensing of prospective foster families.
- Licensed an additional 13 new foster/adoption families, for a total of 36 foster/adoption families.
- Transitioned 72 children to permanency. 20 of those children were in permanent homes within 12 months of entering foster care.
- LINKS (Independent Living) coordinator has worked with 20 foster children per month ages 16-21 on achieving goals to promote independence.
- 25 children cleared for adoption, and another 6 waiting children had their adoptions finalized.
- Continued partnering with neighboring counties, local media outlets and community partners for recruitment and retention of foster family resources.
- Assisted an average of 502 clients per month with emergency energy and food related problems.
- Assisted an average of 139 children per month with adoption assistance funding.
- Served an average of 101 CAP clients per month.
- Provided guardianship services to 88 adults, inclusive of 68 active wards as of December 2019. The age ranges of our adult wards includes (as of December 2019) 2 who are 18 – 25 years of age; 2 who range in age from 26 – 65; and 36 who are 66 and older.
- Evaluated 243 elderly or disabled adults for the need for adult protective services.
- Screened 837 child protective services reports, and determined 572 of those reports met the statutory mandates for conducting an investigative assessment.
- Served an average of 3,653 individual clients monthly with multiple trips to the doctor or other medical transportation needs allowable under Medicaid.

Served a monthly average of the following in 2018:

	2016	2017	2018
Special Assistance (Rest Homes)	155	130	135
Long Term Care (Nursing Homes)	219	220	220
Adult Medicaid	6,486	6,725	6,467
Family & Children's Medicaid	5,385	5,314	5,605
SSI Medicaid Cases	1,443	1,255	1,242
Child Day Care	247	310	218
Food Nutrition Services cases/people	4,304/8,181	3,772/5,713	3,475/6,434

Goals & Objectives

- Maintain low staff turnover. **Initiatives #1, 5 & 10.**
- Ensure that all staff have completed mandated training. **Initiatives #1, 5 & 10.**
- Continue assessing services and procedures to improve efficiency and services. **Initiatives #1, 5 & 10.**
- Increase the number of families receiving retention services. **Initiatives #1, 5 & 10.**
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services. A Strengths and Needs Assessment is completed within the first three months of eligibility, and must be updated quarterly thereafter. Work First staff continue to build partnerships with community resources to assist each participant to reach self-sufficiency goals. **Initiatives #1, 5 & 10.**

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Effectiveness				
Adults Entering Employment	28	17	Over 20	Over 20
All Family Participation Rate	15%	75%	50%	50%

- To transition at least 35 children from agency custody to a permanent outcome either through family reunification, relative guardianship, or adoption. **Initiatives #1, 5 & 10.**
- Increase the number of licensed foster homes by 5, targeting families who are willing to foster and/or adopt school-aged children and teens. **Initiatives #1, 5 & 10.**
- Increase the percentage of foster care cases able to be closed by 40% with a permanent resolution within 12 months of entering foster care. **Initiatives #1, 5 & 10.**

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020 Budget 3/31/20				
ADMINISTRATION						
Personnel	7,586,080	7,913,575	8,396,117	8,150,080	8,152,810	
Operations	691,418	848,492	870,394	818,000	819,000	
Capital Outlay	18,256	40,133	45,000	-	-	
Total	8,295,754	8,802,200	9,311,511	8,968,080	8,971,810	1.93%
GENERAL ASSISTANCE	581,614	701,000	717,000	700,000	700,000	-0.14%
SPECIAL ASSISTANCE	828,435	1,177,000	1,051,000	1,051,000	1,051,000	-10.71%
SPECIAL PROJECTS	508,264	842,725	785,376	785,340	785,340	-6.81%
TANF	40,027	101,000	101,000	81,000	81,000	-19.80%
GRAND TOTAL	10,254,093	11,623,925	11,965,887	11,585,420	11,589,150	-0.30%
Revenue Sources						
Intergovernmental	6,888,836	6,811,865	7,070,994	7,070,995	6,670,995	
Miscellaneous	41,503	15,000	15,000	15,000	15,000	
Total	6,930,339	6,826,865	7,085,994	7,085,995	6,685,995	-2.06%
Staffing						
Full Time Positions	121.00	122.00	123.00	122.00	122.00	
FTE - Part Time Positions	3.70	5.76	7.68	7.68	7.68	
Numbers of Positions	124.70	127.76	130.68	129.68	129.68	1.50%

**Veterans
Organizational Chart**



Veterans Services Department

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 2019 totaled \$75,130,000 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 \$48,220,000; educational & vocational rehabilitation, paid to veterans and their dependents \$3,736,000; insurance & indemnities paid to beneficiaries \$396,000; VA healthcare provided to veterans in 2019 amounted to \$22,779,000.
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.
- Provided support for displaced veterans and their families by Hurricane Florence and Hurricane Dorian.
- Planned and executed the 23rd Carteret County Memorial Day Ceremony in Beaufort with over 600 in attendance.
- Provided a meeting place for our county Veterans Post-Traumatic Stress Disorder group.

Goals & Objectives

- Maintain efficiency and effectiveness as services and workloads increase. **Initiatives #1, 5 & 10.**
- Continue to update claims activity in the Veteran’s Information Management System to build and support a paperless resource. **Initiatives #1, 5 & 10.**
- Continue to work on conversion of paper filing systems to electronic filing system. **Initiatives #1, 5 & 10.**
- Improve service components by enhancing communications to the community. **Initiatives #1, 5 & 10.**
- Continue to manage case work utilizing PIV cards to access the VA’s electronic Stakeholders Enterprise Portal, allowing us to electronically manage veteran’s claims. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Number of veterans and/or dependents seen in office.	9,128	9,219	10,041	10,954
Number of all claims generated in the office.	9,264	9,357	10,190	11,117
Number of telephone calls received/made.	10,732	10,839	11,805	12,878
Efficiency				
Increase(Decrease) in veterans seen office	-8.20%	1%	10%	
Increase(Decrease) in claims generated in the office	43.00%	1%	10%	

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	328,459	329,143	358,690	355,630	355,765	
Operations	51,719	72,450	65,185	65,185	65,185	
Total	380,179	401,593	423,875	420,815	420,950	4.82%
Revenue Sources						
Intergovernmental	2,216	1,500	1,500	1,500	1,500	0.00%
Staffing						
Full-Time Positions	6	6	6	6	6	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6	6	6	6	6	0.00%



GENERAL FUND

EDUCATION

Carteret County Board of Education

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. **Initiatives #1, 3 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Current Expense	22,719,455	23,090,000	24,035,755	23,100,000	23,100,000	
Charter Schools	545,000	580,000	595,000	580,000	580,000	
Total	23,264,455	23,670,000	24,630,755	23,680,000	23,680,000	0.04%
Revenue Sources						
Intergovernmental	46,071	41,000	41,000	41,000	41,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Carteret Community College

Purpose: This department includes funds for locally supported community college operational and capital outlay costs. **Initiatives #1, 3 & 5.**

Expenditure Category	2018-2019	Amended	2020-2021		2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Current Expense	2,515,000	2,615,000	2,728,608	2,665,000	2,665,000	
Capital Outlay	400,659	1,427,036	1,000,000	902,400	902,400	
Total	2,915,659	4,042,036	3,728,608	3,567,400	3,567,400	-11.74%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

GENERAL FUND

CULTURE & RECREATION

Senior Center Department

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

- Maintained “Core Connection” program to reach out to seniors who have not attended the center in a while.
- Purged senior database of inactive clients, archived past events, and removed non-functioning emails to improve reporting accuracy.
- Provided representation to the Retiree Attraction Committee to have Carteret County designated as a North Carolina Certified Retirement Community.
- Recertified as a Senior Center of Excellence through the North Carolina Division of Aging and Adult Services.
- Devised and implemented a Program Accessibility Policy. This policy provides program access to older adults who cannot afford to pay for programs or activities.
- Participated in 12 outreach events throughout the county.

Goals & Objectives

- Continue collaborative efforts with neighboring agencies to provide intergenerational and other activities for the benefit of senior citizens. **Initiatives #1 & 5.**
- Improve accuracy of general attendance reports by purging client database of one-time or inactive users. **Initiatives #1 & 5.**
- Maintain efficiency and effectiveness as client needs and services increase. **Initiatives #1 & 5.**
- Continue to increase revenue through rental facility marketing and sales. **Initiatives #1 & 5.**
- Incorporate extended operating hours to accommodate working older adults. **Initiatives #1, 5 & 10.**
- Improve outreach and marketing to ensure older adults are aware of our services. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Seniors registered and utilizing computer sign-in	1,449	1,525	1,625	2,000
Rentals	8	12	12	12
Efficiency				
Percentage of seniors accurately recording event participation through the computer system.	97%	97%	98%	98%

Expenditure Category	2018-2019	2019-2020	2020-2021	2020-2021	2020-2021	Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personnel	121,357	149,988	149,525	149,635	149,690	
Operations	60,298	100,485	131,330	127,730	127,730	
Total	181,655	250,473	280,855	277,365	277,420	10.76%
Revenue Sources						
Fees	11,376	10,500	11,100	11,100	11,100	5.71%
Staffing						
Full Time Positions	2.42	2.42	2.42	2.42	2.42	
Part time as FTE	0.27	0.26	0.26	0.26	0.26	
Number of Positions	2.69	2.68	2.68	2.68	2.68	0.00%

Library

Purpose: To provide free access and support to the educational, recreational, and informational needs of the community by providing a variety of media and platforms to meet the personal development needs of our citizens.

Major Accomplishments

- Began the transition work from a Regional Library System to a county agency.
- Reviewed and updated policies to reflect our emphasis on customer service.
- Expanded our electronic resources in response to our operational disruption.
- Completed system wide inventory.
- Implemented an online employee scheduling software platform.
- Completed a system wide collection evaluation and deselection.

Goals & Objectives

- Transition our Integrated Library System to NC Cardinal. **Initiatives #1 & 5.**
- Develop and implement training and staff development programs. **Initiatives #1 & 5.**
- Develop innovative and responsive public programming. **Initiatives #1 & 5.**
- Establish collaborative partnerships with community stakeholders. **Initiatives #1 & 5.**
- Design and publish a new website with an updated brand. **Initiatives #1 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Personel	-	35,300	1,055,150	1,055,150	1,058,250	
Tri-County Library System	1,273,235	1,292,100	477,815	477,815	477,815	
MHC Webb Library	53,075	53,075	53,075	-	-	
Total	1,326,310	1,380,475	1,586,040	1,532,965	1,536,065	11.27%
Revenue Sources						
Intergovernmental	-	-	196,830	115,330	115,330	
Fees	-	-	44,000	44,000	44,000	
Total	-	-	240,830	159,330	159,330	0.00%
Staffing						
Full Time Positions		1	20	20	20	
Part Time as FTE						
Numbers of Positions	-	1	20	20	20	0.00%

**Parks & Recreation
Organization Chart**



Parks and Recreation Programs

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

- Implemented a new tennis program for youth and teens at Freedom and Eastern Park.
- Completed phase 1 and 2 of playground installation at Eastern Park.
- Constructed a new pickleball court at South River Park.
- Staff obtained USA Level 2 Archery Instructor Certification.

Goals & Objectives

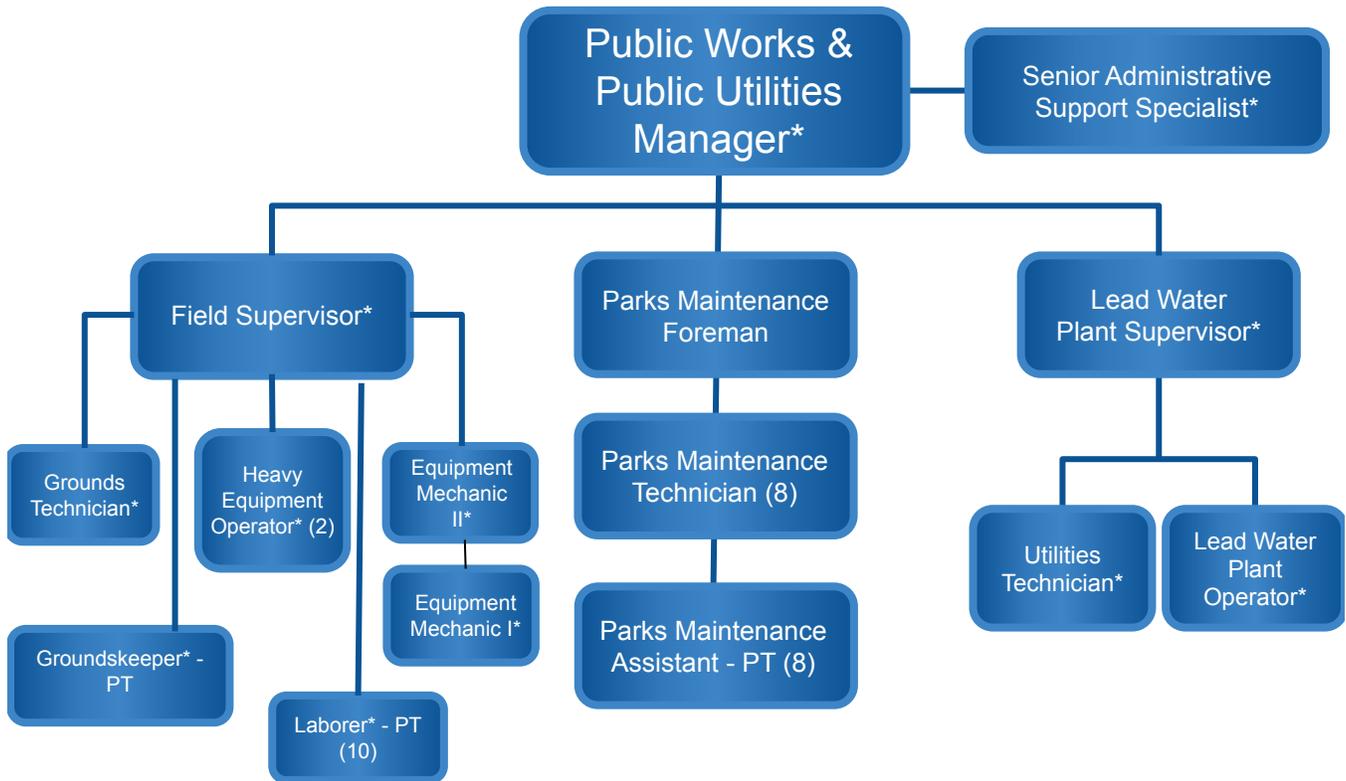
- Develop and implement a flag football program in Beaufort. **Initiatives #1 & 5.**
- Complete phase 3 of Eastern Park playground. **Initiatives #1 & 5.**
- Repair interior buildings at Ft. Benjamin and Western Park Recreation Centers. **Initiatives #1 & 5.**
- Partner with area agencies to create an Outreach Program focused on healthy youth and teens. **Initiatives #1 & 5.**
- Continue to work closely with parks and recreation maintenance department to improve park conditions and provide quality facilities to county citizens. **Initiatives #1, 5 & 7.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Athletic Programs Offered (sponsored & co-sponsored)	13	14	15	20
Recreation Programs Offered	24	30	35	40
Number of Reservations for County Athletic Fields	3,874	4,300	4,700	4,900
Number of Reservations for County Picnic Shelter	176	180	200	250
Fort Benjamin Recreation Center Reservations	277	300	320	350
Western Park Community Center Reservations	633	650	650	700
Efficiency				
Citizens served by Athletic Programs	13,046	13,800	13,850	14,800
Citizens served by Recreation Programs	3,892	4,900	5,500	6,000
Citizens utilizing Picnic Shelter Reservations	6,052	6,120	9,000	11,250
Citizens served at Fort Benjamin Park and Recreation Center	13,085	14,100	14,500	15,000
Citizens served at Western Park Community Center	12,660	13,000	13,000	13,500
Effectiveness				
Growth in the number of people utilizing programs and facilities	48,735	51,920	55,850	60,550

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	535,776	581,105	577,821	569,285	569,755	
Operations	258,105	304,830	329,510	327,010	327,010	
Scenic By Way	-	-	-	-	-	
Total	793,881	885,935	907,331	896,295	896,765	1.22%
Revenue Sources						
Fees	94,534	96,600	101,500	101,500	101,500	
Total	94,534	96,600	101,500	101,500	101,500	5.07%
Staffing						
Full time positions	7.50	7.50	7.50	7.50	7.50	
Part time as FTE	5.10	5.23	5.72	5.72	5.72	
Number of Positions	12.60	12.73	13.22	13.22	13.22	3.85%

Public Works/Parks Maintenance/Public Utilities Organizational Chart



*Positions included in another department's budget

Parks and Recreation Maintenance Department

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

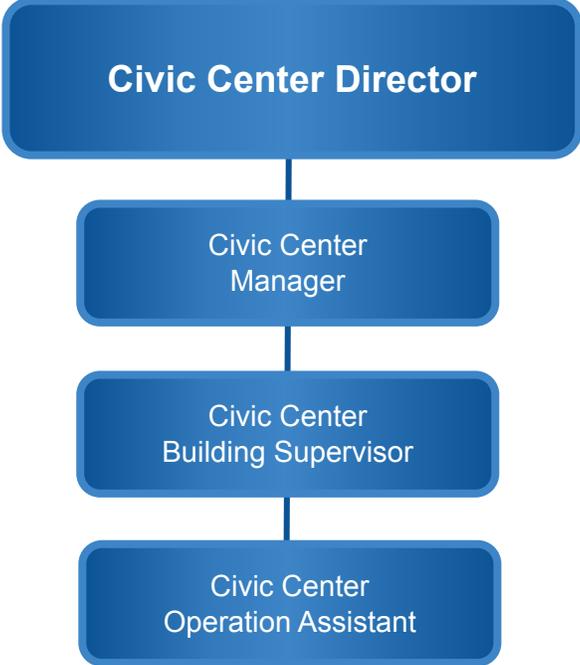
- Improvements to infields at all parks.
- Planned and constructed field 5 at Swinson Park.
- Installed new maintenance building at Freedom Park.

Goals & Objectives

- Continue to develop and implement a maintenance plan for each park. **Initiatives #1, 5 & 7.**
- Increase training and professional development for staff. **Initiatives #1 & 5.**
- Develop a plan for consistent and similar signage for each park. **Initiatives #1, 5 & 7.**
- Gather feedback from leagues and park users to evaluate and adjust service levels. **Initiatives #1 & 5.**

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020 Budget 3/31/20				
Personnel	481,632	491,959	544,169	526,585	527,095	
Operations	394,384	380,379	352,105	352,105	352,105	
Capital Outlay	476,834	50,166	-	-	-	
Total	1,352,850	922,504	896,274	878,690	879,200	-4.69%
Revenue Sources						
Fees	-	-	-	-	-	
Total	-	-	-	-	-	100.00%
Staffing						
Full time positions	9.00	9.00	9.00	9.00	9.00	
Part time as FTE	5.09	5.07	5.80	5.80	5.80	
Number of Positions	14.09	14.07	14.80	14.80	14.80	5.19%

Civic Center Organizational Chart



Crystal Coast Civic Center

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 fundraising events and concerts. It continues to make a significant contribution to the vitality and economic welfare of the County by attracting groups and giving local businesses the opportunity to earn revenue from these clients i.e. restaurants, hotels, caterers, rental stores, retail, etc. The Civic Center is the only building in the County that can host up to 1,500 people at one time.

Major Accomplishments

- Increased participation in Annual Holiday Gift Show by 20%.
- Civic Center continues to be an invaluable partner to county departments, school system, and community college as well as local non-profit organizations, promoting and executing countless successful events and fundraisers.
- Increased wedding and social event bookings by partnering with Tourism Development Authority.
- Proudly report a 91% return customer rate in FY19.

Goals & Objectives

- Increase public awareness of services offered through improved collateral, website, and social media presence. **Initiatives #1 & 5.**
- Implement specific target marketing to group segments such as military social events, weddings and other community events. **Initiatives #1 & 5.**
- Progressively keep the Civic Center marketable through upgrading equipment and improving building aesthetics. **Initiatives #1 & 5.**

Performance Summary

	FY 19 Actual	FY 20 Estimated	FY 21 Target	Current Goal
Workload (Output)				
Commerical/Private Events	136	140	150	160
Days Utilized by Commercial/Private Events	178	180	190	195
Non-Profit/Gov't Events	79	85	90	100
Days Utilized by Non-Profits/Gov't	82	95	110	120
Efficiency				
Annual Attendance at events	49,365	50,000	55,000	55,000
Effectiveness				
Increase in total number of events	215	225	240	260

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	223,943	234,952	241,677	239,885	239,975	
Operations	137,992	175,760	172,035	172,035	172,035	
Total	361,934	410,712	413,712	411,920	412,010	0.32%
Revenue Sources						
Fees	268,024	250,200	266,900	266,900	266,900	6.67%
Staffing						
Full Time Positions	3.50	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.72	0.65	0.73	0.73	0.73	
Numbers of Positions	4.22	4.15	4.23	4.23	4.23	1.93%



GENERAL FUND

NON DEPARTMENTAL

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.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Bond Service Charges	6,655	15,000	15,000	15,000	15,000	
2011 GO: 2002 CCC Refund Principal	775,000	165,000	-	-	-	
2011 GO: 2002 CCC Refund Interest	37,750	8,500	-	-	-	
2015 GO Refund 2007 Principal	1,345,000	1,310,000	1,290,000	1,290,000	1,290,000	
2015 GO Refund 2007 Interest	224,502	196,000	175,000	175,000	175,000	
2015 GO Schools Principal	230,000	230,000	230,000	230,000	230,000	
2015 GO Schools Interest	162,438	151,000	145,000	145,000	145,000	
2011 COPS: 2002 Refund Principal	440,000	435,000	430,000	430,000	430,000	
2011 COPS: 2002 Refund Interest	64,950	47,500	35,000	35,000	35,000	
Eastern Region Principal	81,400	-	-	-	-	
2013 GO: 2006 Refund Principal	1,275,000	1,260,000	1,265,000	1,265,000	1,265,000	
2013 GO: 2006 Refund Interest	480,600	430,000	375,000	375,000	375,000	
2009 Installment 2000 COPS Prin.	792,859	710,000	-	-	-	
2009 Installment 2000 COPS Int.	53,953	26,000	-	-	-	
QZAB Schools Principal: NES	120,000	120,000	120,000	120,000	120,000	
QZAB Schools Principal: MES	-	111,500	111,500	111,500	111,500	
QZAB Schools Principal: ECHS	307,692	307,700	307,700	307,700	307,700	
QZAB Schools Interest: ECHS	96,369	81,000	71,000	71,000	71,000	
QSCB Schools Principal: ECHS	137,822	137,900	137,900	137,900	137,900	
QSCB Schools Interest: ECHS	33,146	27,000	24,000	24,000	24,000	
Total Principal	5,504,773	4,787,100	3,892,100	3,892,100	3,892,100	
Total Interest & Fees	1,160,362	982,000	840,000	840,000	840,000	
Total Debt Service	6,665,135	5,769,100	4,732,100	4,732,100	4,732,100	-17.98%

General Fund

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.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
<i>Transfer To:</i>						
School Capital Projects Fund	2,199,000	4,091,358	3,385,000	1,555,000	1,555,000	
Capital Improvements Fund	12,266,113	9,188,894	800,000	800,000	800,000	
Waterway Dredging	500,000	350,000	350,000	350,000	350,000	
Emergency Telephone System Fund	70,999	-	-	-	-	
Facilities/Debt Reserve Fund	1,630,700	1,969,300	2,071,300	1,790,000	1,790,000	
<i>Contingency:</i>						
County Contingency	-	30,500	150,000	580,000	44,000	
Education Contingency	-	-	700,000	700,000	700,000	
Salary Increase Contingency	-	-	390,000	220,000	220,000	
Salary Increase Fringes	-	-	89,000	50,000	50,000	
Salary Increase Contingency - State/ Fed	-	-	125,500	60,000	60,000	
Salary Increase Fringes - State/Fed	-	-	31,400	15,000	15,000	
Humane Society Contingency	-	10,000	25,000	25,000	25,000	
SRO Contingency	-	16,050	-	-	-	
Reclassifications	-	1,444	45,000	45,000	45,000	
Merit State/Federal	-	20,000	100,000	50,000	50,000	
Merit Fringes State/ Federal	-	4,600	25,000	15,000	15,000	
Merit	-	132,031	260,500	190,000	190,000	
Merit Fringes	-	32,914	61,000	45,000	45,000	
Workers Compensation and Insurance	-	76,240	140,000	140,000	80,180	
Unemployment	-	24,892	40,000	40,000	40,000	
Occupancy Tax	-	150,791	3,371,185	3,371,185	3,371,185	
Total Transfers	16,666,812	15,599,552	6,606,300	4,495,000	5,445,000	
Total Contingency	-	499,462	5,553,585	5,546,185	4,950,365	
Total Non Departmental	16,666,812	16,099,014	12,159,885	10,041,185	10,395,365	-35.43%
Revenue Sources						
Other Taxes	-	150,791	3,371,185	3,371,185	3,371,185	
Intergovernmental	-	24,600	281,900	140,000	65,000	
Total Revenue	-	175,391	3,653,085	3,511,185	3,436,185	1859.16%

OTHER FUNDS

Other Fund

Emergency Telephone System 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.
- Installed a new recording system that allows screen capture recording for training purposes.

Goals & Objectives

- Develop a new policy manual. **Initiatives #1, 2 & 5.**
- Assist employees with professional development by providing more training to enhance their skills. **Initiatives #1, 2 & 5.**
- Develop clear employee promotion guidelines so that any employee who wishes to achieve higher ranks will know exactly what is required to move to the next level. **Initiatives #1, 2 & 5.**
- Focus on a recruitment and retention policy. **Initiatives #1, 2 & 5.**
- Test, train, deploy, and perform 911 operations from the backup facility at least two times per fiscal year. **Initiatives #1, 2 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Operations	242,108	416,500	445,000	445,000	445,000	
Capital Outlay	67,111	14,500	14,500	14,500	14,500	
Total	309,218	431,000	459,500	459,500	459,500	6.61%
Revenue Sources						
Intergovernmental	413,166	372,450	279,400	279,400	279,400	
Interest	26,439	9,355	10,000	10,000	10,000	
Appropriated Fund Balance	-	49,195	170,100	170,100	170,100	
Total	510,604	431,000	459,500	459,500	459,500	6.61%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Other Fund

Salter Path Special Tax

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 5.50 cents.

Initiatives #1, 2 & 9.

Expenditure Category	2018-2019	Amended 2019-2020 Budget	2019-2020 Actual	2020-2021 Requested	2020-2021 Recommended	2020-2021 Board Approved	Percent Change From FY 20/21
	Actual	3/31/20	3/31/20				
Beach Nourishment	-	78,000	-	8,200	8,200	8,200	
Fees	5	-	0	-	-	-	
Transfer to General Fund	78,000	9,400	-	-	-	-	
Total	78,005	87,400	0	8,200	8,200	8,200	-90.62%
Revenue Sources							
Ad Valorem Taxes	6,507	7,000	6,275	5,900	5,900	5,900	
Sales Tax	2,288	2,100	1,180	2,000	2,000	2,000	
Interest	680	300	620	300	300	300	
Transfer from General Fund	-	78,000	78,000	-	-	-	
Total	9,475	87,400	86,074	8,200	8,200	8,200	-90.62%

Other Fund

Water Special Tax

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

Initiatives #1, 5 & 7.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Fees	1,343	3,000	3,000	3,000	3,000	
Transfer to Water Fund	400,000	420,000	405,000	405,000	405,000	
Total	401,343	423,000	408,000	408,000	408,000	-3.55%
Revenue Sources						
Ad Valorem Taxes	296,114	292,000	303,000	303,000	303,000	
Sales Tax	103,736	100,000	100,000	100,000	100,000	
Interest	5,778	6,000	2,000	2,000	2,000	
Appropriated Fund Balance	-	25,000	3,000	3,000	3,000	
Total	405,628	423,000	408,000	408,000	408,000	-3.55%

Other Fund

Rescue Squad Districts 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.

Initiatives #1, 2 & 5.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Beaufort	897,595	899,535	1,054,205	1,054,205	1,054,205	
Broad and Gales Creek	317,681	322,435	342,155	342,155	342,155	
Mill Creek	102,881	139,650	152,650	152,650	152,650	
Morehead City	140,501	142,660	145,515	145,515	145,515	
Otway	313,254	336,560	324,410	324,410	324,410	
Sea Level	256,365	255,135	241,530	241,530	241,530	
South River	-	-	218,360	218,360	191,000	
Western Carteret	600,091	702,980	749,090	749,090	749,090	
District Reserves	129,815	179,086	13,865	13,865	-	
Motor Vehicle Tax Fees	-	9,000	12,000	12,000	12,000	
Local Option Sales Tax	712,000	752,000	785,000	785,000	785,000	
Total	3,470,183	3,739,041	4,038,780	4,038,780	3,997,555	6.91%
Revenue Sources						
Ad Valorem Taxes	2,736,527	2,755,410	3,201,460	3,201,460	3,160,235	
Local Option Sales Tax	903,501	785,000	816,500	816,500	816,500	
Other Taxes	-	9,000	12,000	12,000	12,000	
Intergovernmental	-	56,031	-	-	-	
Interest	18,729	-	-	-	-	
Appropriated Fund Balance	-	189,631	8,820	8,820	8,820	
Total	3,658,757	3,795,072	4,038,780	4,038,780	3,997,555	5.34%

Other Fund

County Rescue Services Fund

Purpose: This fund is used to account for rescue services provided to the South River special service district in Carteret County.

Initiative #2.

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	2019-2020 Budget 3/31/20				
Personnel	-	-	-	-	195,300	
Operations	-	-	-	-	5,000	
Total	-	-	-	-	200,300	0.00%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Sales & Services	-	-	-	-	200,000	
Interest	-	-	-	-	300	
Appropriated Fund Balance	-	-	-	-	-	
Total	-	-	-	-	200,300	0.00%
Staffing						
Numbers of Positions	-	-	3	3	3	0.00%

Other Fund

Fire Districts Fund

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

Initiatives #1, 2 & 5.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Atlantic	52,373	69,145	65,910	65,910	65,910	
Beaufort	321,393	322,940	379,640	379,640	334,080	
Broad and Gales Creek	297,547	302,000	342,270	342,270	342,270	
Cedar Island	55,777	46,000	46,495	46,495	46,495	
Davis	68,049	50,580	61,990	61,990	61,990	
Harkers Island	357,833	361,370	348,480	348,480	348,480	
Harlowe	78,005	78,915	84,980	84,980	84,980	
Marshallberg	184,411	183,745	174,385	174,385	174,390	
Mill Creek	31,350	39,385	43,920	43,920	43,920	
Morehead City	361,282	366,840	374,180	374,180	374,180	
Newport	413,963	520,500	568,200	568,200	568,200	
North River	46,211	42,890	47,695	47,695	47,695	
Otway	208,733	196,820	193,465	193,465	193,465	
Salter Path/Indian Beach	85,132	85,000	92,500	92,500	92,500	
Sea Level	48,129	48,210	40,170	40,170	40,170	
South River	100,060	101,315	77,410	77,410	77,410	
Stacy	25,904	22,620	21,915	21,915	21,915	
Stella	217,437	233,380	249,265	249,265	249,265	
Western Carteret - ILA	645,382	704,625	750,480	750,480	750,480	
Wildwood	583,993	590,295	602,100	602,100	602,100	
District Reserves	53,000	440,840	2,945	2,945	116,820	
Motor Vehicle Tax Fees	-	15,000	20,000	20,000	20,000	
Local Option Sales Tax	938,700	835,700	890,500	890,500	890,500	
Total	5,174,665	5,658,115	5,478,895	5,478,895	5,547,215	-1.96%
Revenue Sources						
Ad Valorem Taxes	4,097,698	4,071,020	4,175,835	4,175,835	4,221,395	
Local Option Sales Tax	1,288,640	1,203,700	1,282,500	1,282,500	1,282,500	
Other Taxes	-	15,000	20,000	20,000	20,000	
Intergovernmental	-	-	-	-	-	
Interest	27,963	-	-	-	-	
Miscellaneous	4,811	-	-	-	-	
Appropriated Fund Balance	-	368,395	560	560	23,320	
Total	5,419,111	5,658,115	5,478,895	5,478,895	5,547,215	-1.96%

Other Fund

Occupancy Tax

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. **Initiatives #1, 5 & 9.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	Change From FY 20/21
Tourism Development Authority	3,797,509	3,935,250	3,935,250	3,935,250	3,935,250	
Transfer to General Fund	3,884,327	4,024,750	4,024,750	4,024,750	4,024,750	
Total	7,681,836	7,960,000	7,960,000	7,960,000	7,960,000	0.00%
Revenue Sources						
Occupancy Tax	7,706,734	7,950,000	7,950,000	7,950,000	7,950,000	
Occupancy Tax Penalties and Interest	10,099	10,000	10,000	10,000	10,000	
Interest	-	-	-	-	-	
Total	7,716,833	7,960,000	7,960,000	7,960,000	7,960,000	0.00%

Other Fund

County Capital Improvements

Purpose: This fund accounts for large annual capital projects for general county government. The fund will accumulate revenues for capital projects that do not require debt. This evens out annual contributions and provides a stable source for funding projects. **Initiatives #1, 5 & 8.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Courthouse Renovation	-	-	717,000	717,000	717,000	
Pictometry Mapping	95,824	90,000	90,000	90,000	90,000	
Beach Replenishment	17,029,818	30,558,809	-	-	-	
Waterway Dredging	516,576	1,726,034	350,000	350,000	350,000	
Canal Maint. Florence Mitigation	-	515,005	-	-	-	
Taylor Extended Care Improvements	25,259	25,000	25,000	25,000	25,000	
Scenic Byway	71,241	-	-	-	-	
Cape Carteret Trail	125,000	-	-	-	-	
Newport Match	50,000	-	-	-	-	
Park Improvements	-	121,922	-	-	-	
Park Lighting	-	-	48,000	48,000	48,000	
Cedar Point Sidewalk Match	-	60,000	60,000	60,000	60,000	
Western Library Addition	279,810	46,088	-	-	-	
Water Access - Land Purchase	74,000	7,900,000	-	-	-	
Atlantic Harbor Dredging	-	1,943,600	-	-	-	
Transfer to Other Fund	-	272,323	-	-	-	
Contingency	-	-	-	-	-	
Total	18,267,528	43,258,781	1,290,000	1,290,000	1,290,000	-97.02%
Revenue Sources						
Transfer from General Fund	12,266,113	9,188,894	800,000	800,000	800,000	
Transfer from GF Waterway Dredging	500,000	350,000	350,000	350,000	350,000	
Transfer from Other Funds	228,386	-	-	-	-	
Sales Tax Refund	9,343	-	-	-	-	
Intergovernmental	5,340,750	32,776,020	-	-	-	
Interest	268,705	15,000	10,000	10,000	10,000	
Miscellaneous	100,000	-	-	-	-	
Appropriated Fund Balance	-	928,867	-	130,000	130,000	
Total	18,713,297	43,258,781	1,160,000	1,290,000	1,290,000	-97.02%

Other Fund

Facilities/Debt Reserve

Purpose: This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners.

Initiative #1.

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	From FY 20/21
Future Projects Reserve	-	1,969,300	1,790,000	1,790,000	1,790,000	
Total	-	1,969,300	1,790,000	1,790,000	1,790,000	-9.10%
Revenue Sources						
Interest	76,971	-	-	-	-	
Transfer from Other Fund	1,630,700	1,969,300	1,790,000	1,790,000	1,790,000	
Total	1,707,671	1,969,300	1,790,000	1,790,000	1,790,000	-9.10%

Other Fund

County Capital Reserve

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

Expenditure Category	2018-2019	Amended	2020-2021	2020-2021	2020-2021	Percent
	Actual	Budget				
Total		3/31/20			Approved	From FY
						20/21
Expenditure Category	-	-	-	-	-	-
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	-	-	-	-	-	-
Miscellaneous	214	-	-	-	-	-
Interest	21,678	-	-	-	-	-
Total	21,892	-	-	-	-	0.00%

Other Fund

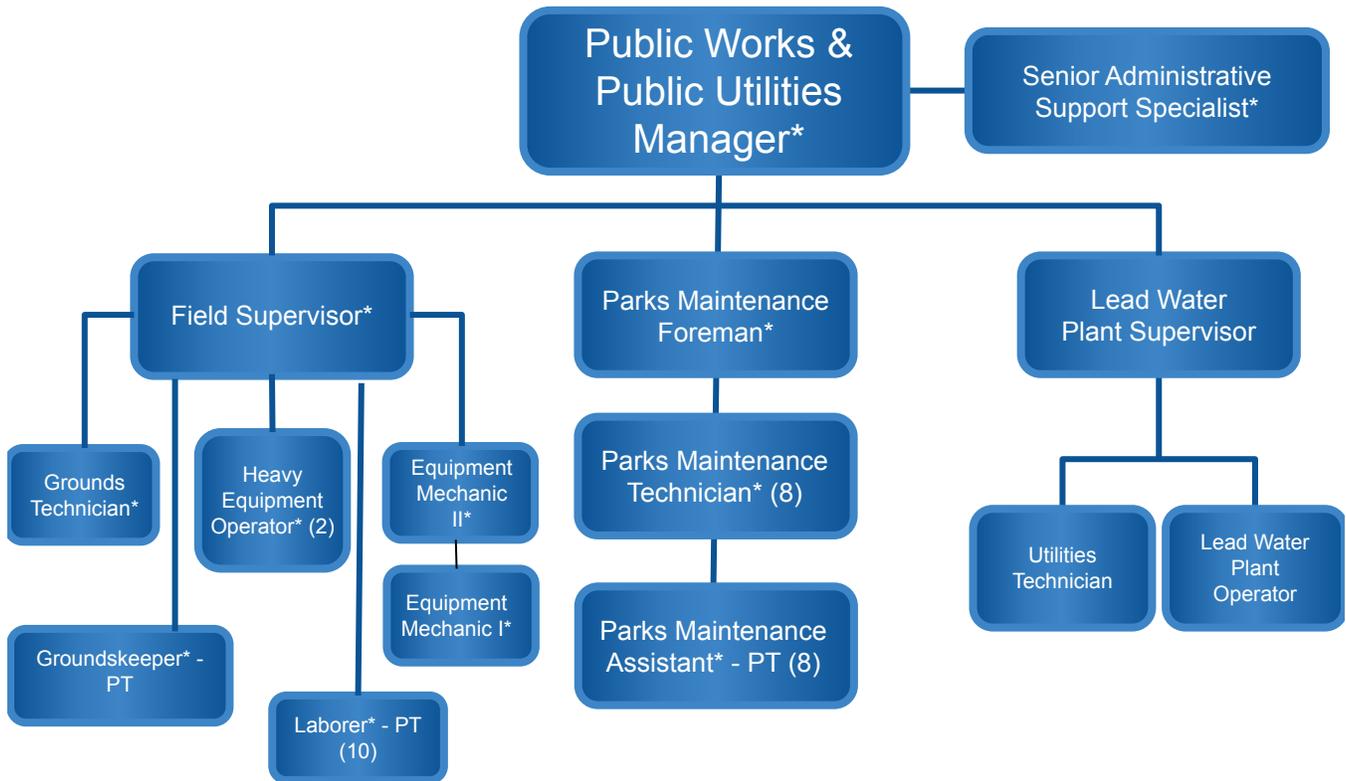
School Capital Projects

Purpose: This fund accounts for pay as you go major capital improvements for the County School System. **Initiatives #1, 3 & 5.**

Expenditure Category	2019-2020	Amended 2019-2020	2021-2021	2020-2021	2020-2020	Percent Change From FY 20/21
	Actual	Budget 3/31/20			Board Approved	
Capital Improvements						
Category I	1,206,212	2,679,989	2,141,650	810,845	810,845	
Category I Architect Design	-	-	-	-	-	
Category II	469,347	477,206	633,494	-	-	
CHS Modular Payments	43,675	43,675	43,675	43,675	43,675	
CHS Modular Furniture/Technology	-	-	-	-	-	
Technology	300,000	779,000	700,480	700,480	700,480	
Category III	202,918	128,000	227,000	-	-	
Prior Year Category I	31,929	31,592	-	-	-	
Prior Year Category II	-	19,968	-	-	-	
Prior Year Category III	-	3,921	-	-	-	
Prior Year Technology	-	-	-	-	-	
Contingency	-	-	560,000	-	-	
Total	2,254,081	4,163,351	4,306,299	1,555,000	1,555,000	-62.65%
Revenue Sources						
Sales Tax Refund	26,795	-	-	-	-	
Transfer from General Fund	2,199,000	4,091,358	4,306,299	1,555,000	1,555,000	
Transfer from Bond Fund	25,498	-	-	-	-	
Interest	18,587	15,000	-	-	-	
Fund Balance	-	56,993	-	-	-	
Total	2,269,880	4,163,351	4,306,299	1,555,000	1,555,000	-62.65%

Other Fund

Public Works/Parks Maintenance/Public Utilities Organizational Chart



*Positions included in another department's budget

Other Fund

Water Fund

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

Major Accomplishments

- Completed major maintenance on both wells.
- NCDEQ required less testing due to positive monitoring and sampling numbers.
- Secured a contract with Verizon to place equipment on water tower, generating additional revenues.
- Staff obtained additional licenses and certifications needed for operating water treatment plant.

Goals & Objectives

- Replace high service pumps at the water treatment plant. **Initiatives #1, 5 & 7.**
- Increase training and certification opportunities for staff. **Initiatives #1 & 5.**
- Continue a safe working environment for personnel. **Initiatives #1 & 5.**

Expenditure Category	2018-2019	Amended 2019-2020	2020-2021	2020-2021	2020-2021	Percent Change From FY 20/21
	Actual	Budget 3/31/20	Requested	Recommended	Board Approved	
Personnel	312,781	348,035	404,955	404,955	404,955	
Operations	786,794	543,430	512,600	511,165	511,165	
Debt Service	59,715	245,880	242,080	242,080	242,080	
Capital Outlay	-	-	-	-	-	
Total	1,159,290	1,137,345	1,159,635	1,158,200	1,158,200	1.83%
Revenue Sources						
Water Operating Revenue	683,955	702,900	680,700	680,700	680,700	
Intergovernmental	27,475	3,845	-	-	-	
MISC Revenue	1,031	-	-	-	-	
Interest	26,166	7,500	2,500	2,500	2,500	
Appropriated Fund Balance	-	3,100	70,000	70,000	70,000	
Transfer from Other Funds	400,000	420,000	405,000	405,000	405,000	
Total	1,138,627	1,137,345	1,158,200	1,158,200	1,158,200	1.83%
Staffing						
Numbers of Positions	4.78	4.78	4.78	4.78	4.78	0.00%

Other Fund



CAPITAL IMPROVEMENTS PLAN

Capital Improvements Plan

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 not need to be re-appropriated year after year.

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

Continuing Projects:

- **School Renovations and Capital Improvements**

In November 2005, Carteret County voters passed a \$50 million referendum for school renovations, capital improvements, and new construction to expand existing facilities at 13 schools. In October 2015, the County issued \$4.6 million of the remaining unissued \$9.71 million. This was the final issuance of the 2005 referendum. \$5.11 million will not be issued and in November 2015, that voter authority expired in accordance with NC general statute. The \$4.6 million of building projects and improvements should be completed summer 2019.

- **Facilities Master Plan**

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

One part of the facilities master plan is completed, the General Services Operation Facility. This 15,000 square foot building construction was completed November 2017, and the building was occupied in December. The facility houses CCATS, Public Works, Public Buildings, and General Services. In addition, storage for the County's fleet and a secured impoundment lot for the Sheriff's Department is provided. The total project cost was \$2.65 million.

The next major capital project for consideration is the Carteret County Detention Center expansion. The Carteret County Detention Center was designed and constructed in the mid 1990's, and no building addition has occurred since the facility opened. The detention center has 116 beds and the average daily population exceeds the number of beds requiring the Sheriff's Department to transport inmates to other facilities. Carteret County has engaged services to provide a needs assessment as well as estimated construction expenses. Based on the assessment results, the County may issue long-term debt for construction and expansion in calendar year 2021.

Capital Improvements Plan

- **Community College Capital Improvements**

In the Spring of 2015, the County Commissioners approved supporting and funding approximately \$2.6 million of local funding for the Community College building project. The Carteret Community College Board of Trustees identified as its priority construction need a hospitality/culinary facility. The total project cost is approximately \$5.6 million which funds land purchase, the value of donated land, as well as construction cost for the facility. This is a collaborative project that includes property owned and donated by the Carteret Community College Foundation, \$2.6 million commitment from County local funds, and approximately \$2.67 million in State bond funds from the \$2 billion state voter approved referendum on March 15, 2016. The County provided its funding over three fiscal years. Fiscal year ending June 30, 2018 fulfilled the County's \$2.16 million commitment for this construction project. The hospitality/culinary facility's completion date is estimated to be summer of 2020.

Capital Improvements Plan

2021-2025

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

Capital Improvements Decision Process:

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

Function of the Capital Improvements Plan:

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

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

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

Capital Improvements Plan

SUMMARY OF CAPITAL PROJECT EXPENDITURES

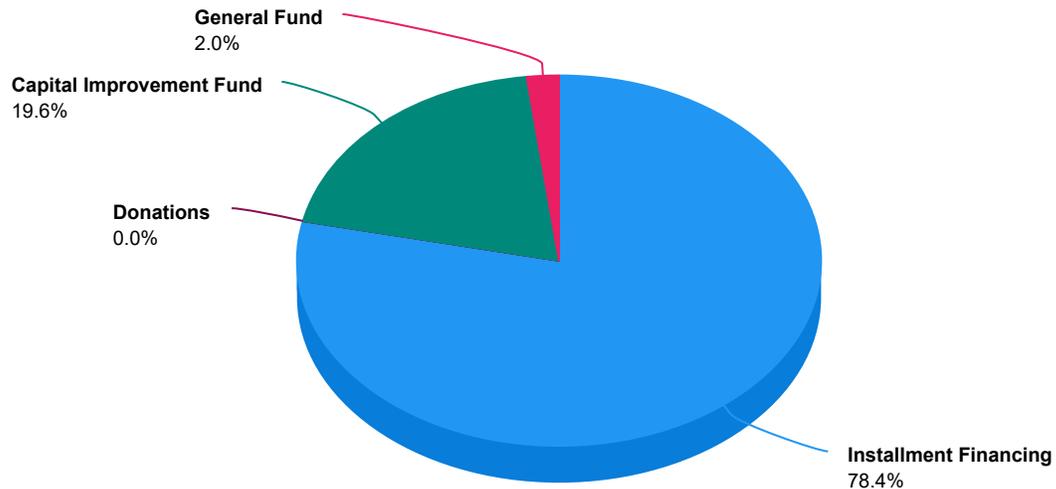
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	TOTAL
General Government						
Pictometry Maps	90,000	-	-	-	-	90,000
Total General Government	90,000	-	-	-	-	90,000
Public Safety						
Detention Center Expansion	-	20,000,000	-	-	-	20,000,000
Total Public Safety	-	20,000,000	-	-	-	20,000,000
Transportation						
Waterway Dredging	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Total Transportation	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Human Services						
Taylor Extended Care Improvements	25,000	-	-	-	-	25,000
Total Human Services	25,000	-	-	-	-	25,000
Culture and Recreation						
Park Improvements	48,000	-	2,000,000	-	-	2,048,000
Cedar Point Match	60,000	-	-	-	-	60,000
Total Culture and Recreation	108,000	-	2,000,000	-	-	2,108,000
Grand Total	1,223,000	21,500,000	3,500,000	1,500,000	1,500,000	29,223,000

Capital Improvements Plan

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	TOTAL
County Government Projects						
General Fund	500,000	2,500,000	500,000	500,000	500,000	4,500,000
Installment Financing	20,000,000	-	-	-	-	20,000,000
Capital Improvement Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
TOTAL - County Government	21,500,000	3,500,000	1,500,000	1,500,000	1,500,000	29,500,000

General Fund Installment Financing



Capital Improvements Plan

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 2021 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.

	FY 21	FY 22	FY 23	FY 24	FY 25	TOTAL
Project Expenditures						
Equipment	90,000	-	-	-	-	90,000
Total Project Expenditures	90,000	-	-	-	-	90,000
Funding Sources						
Capital Improvements Fund	90,000	-	-	-	-	90,000
Total Funding Sources	90,000	-	-	-	-	90,000
Estimated Impact on Annual Operating Budget	None					

Capital Improvements Plan

Project Title:

Waterway Dredging

Requesting Department / Organization:

Transportation

Project Description:

This project will include purchasing land for water access locations and waterway dredging projects.

	FY 21	FY 22	FY 23	FY 24	FY 25	TOTAL
Project Expenditures						
Dredging	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Total Project Expenditures	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
Funding Sources						
General Fund	350,000	500,000	500,000	500,000	500,000	2,350,000
Grant Funding	650,000	1,000,000	1,000,000	1,000,000	1,000,000	4,650,000
Total Funding Sources	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000

Estimated Impact on

Annual Operating Budget

None

Capital Improvements Plan

Project Title:

Cedar Point Match - partnership for sidewalk expansion.

Requesting Department / Organization:

Parks and Recreation

Project Description:

The County has a partnership with Town of Cedar Point for a sidewalk expansion project. Town of Cedar Point is responsible for maintenance expenses when the project is complete.

	FY 21	FY 22	FY 23	FY 24	FY 25	TOTAL
-						
Project Expenditures						
Infrastructure	60,000	-	-	-	-	60,000
Total Project Expenditures	60,000	-	-	-	-	60,000
Funding Sources						
Capital Improvement Funds	60,000	-	-	-	-	60,000
Total Funding Sources	60,000	-	-	-	-	60,000

Estimated Impact on

Annual Operating Budget

None

Capital Improvements Plan

Project Title:

County Parks Projects

Requesting Department / Organization:

Parks and Recreation

Project Description:

Carteret County's parks are heavily utilized. The project will include the purchase of additional property for park expansion as well as developing additional soccer, lacrosse, baseball, and softball fields. The project will also include renovating bathrooms, concession stands, and playground equipment among the various county parks.

	FY 21	FY 22	FY 23	FY 24	FY 25	TOTAL
-						
Project Expenditures						
Infrastructure	48,000	-	2,000,000	-	-	2,048,000
Total Project Expenditures	48,000	-	2,000,000	-	-	2,048,000
Funding Sources						
Capital Improvements Fund	48,000	-	2,000,000	-	-	2,048,000
Total Funding Sources	48,000	-	2,000,000	-	-	2,048,000
Estimated Impact on Annual Operating Budget	None					

Capital Improvements Plan

Project Title:

Taylor Extended Care Improvements

Requesting Department / Organization:

Human Services

Project Description:

This project will include various maintenance projects at the facility.

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>TOTAL</u>
Project Expenditures						
Infrastructure	25,000	-	-	-	-	25,000
Total Project Expenditures	25,000	-	-	-	-	25,000
Funding Sources						
Capital Improvements Fund	25,000	-	-	-	-	25,000
Total Funding Sources	25,000	-	-	-	-	25,000

**Estimated Impact on
Annual Operating Budget**

Capital Improvements Plan

The following projects are for review and consideration for funding in fiscal years 2022-2025.

Capital Improvements Plan

Project Title:

Detention Center Expansion

Requesting Department / Organization:

Sheriff

Project Description:

The detention center has 116 beds and the average daily population exceeds the number of beds requiring the Sheriff's Department to transport inmates to other facilities. Carteret County has engaged services to provide a needs assessment as well as estimated construction costs.

	FY 21	FY 22	FY 23	FY 24	FY 25	TOTAL
Project Expenditures						
Construction	-	20,000,000	-	-	-	-
Total Project Expenditures	-	20,000,000	-	-	-	-
Funding Sources						
Installment Financing	-	20,000,000	-	-	-	-
Total Funding Sources	-	20,000,000	-	-	-	-

**Estimated Impact on
Annual Operating Budget**

*No impact on operations until FY26.

Capital Improvements Plan



Capital Improvements Plan

Carteret County Board of Education Capital Improvement Plan FY 2021 - 2025

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	87,000	-	-	-	-
Beaufort Elementary School	54,000	-	-	-	-
Beaufort Middle School	33,300	32,000	34,000	-	-
Bogue Sound Elementary School	90,000	41,000	40,000	-	-
Bridges Learning Center	-	-	-	-	-
Broad Creek Middle School	34,000	10,000	50,000	25,000	-
Carteret Pre-School Center	-	-	-	-	-
Croatan High School	65,000	27,000	-	-	-
East Carteret High School	107,500	65,000	23,000	-	-
Harkers Island Elementary School	40,000	20,500	23,000	-	-
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	25,300	45,000	15,000	15,000	-
Morehead Primary School	96,000	11,500	-	-	-
Newport Elementary School	163,000	25,000	60,000	-	-
Newport Middle School	58,000	-	-	-	-
Smyrna Elementary School/Down East Middle	111,000	37,000	-	-	-
West Carteret High School	81,000	48,500	-	-	-
White Oak Elementary School	26,000	80,000	212,000	60,000	-
Central Services	-	-	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	8,000	-	-	-	-
All Physical Plants	316,500	220,500	122,000	109,000	97,000
TOTAL	1,395,600	663,000	579,000	209,000	97,000
PAINTING					
Atlantic Elementary School	85,707	-	-	-	-
Bogue Sound Elementary School	-	-	-	-	221,646
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	147,668	-	-	-	-
Broad Creek Middle School	-	-	-	259,382	-
Bridges Alternative School	34,020	-	-	-	-
Croatan High School	-	361,463	-	-	-
East Carteret High School	-	-	-	-	501,852
Harkers Island Elementary School	61,785	-	-	-	-
Morehead Elementary School	-	106,003	-	-	-
Morehead Middle School	199,370	-	-	-	-

Capital Improvements Plan

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
Morehead Primary School	-	-	-	-	-
Newport Elementary School	-	-	254,636	-	-
Newport Middle School	-	-	274,655	-	-
Smyrna Elementary School	-	-	-	-	-
West Carteret High School	-	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	178,237	-
Central Services	-	-	46,546	-	-
Facility Support Operations	-	-	-	124,620	-
Transportation	-	-	-	-	-
TOTAL	528,550	467,466	575,837	562,239	723,498
FLOORING REPLACEMENT					
Atlantic Elementary School	21,000	-	-	-	20,000
Bogue Sound Elementary School	-	-	-	20,000	-
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	-	20,000	-	-	-
Broad Creek Middle School	35,000	-	15,000	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	25,000	-	-
East Carteret High School	-	22,000	-	-	-
Harkers Island Elementary School	-	-	-	-	-
Morehead Elementary School	-	20,000	-	-	-
Morehead Middle School	-	-	-	-	-
Morehead Primary School	35,000	-	-	-	-
Newport Elementary School	-	-	-	25,000	-
Newport Middle School	120,000	120,000	-	25,000	-
Smyrna Elementary School	-	-	-	-	-
West Carteret High School	-	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	6,500	-	-	-	20,000
Central Services	-	-	-	65,000	-
Facility Support Operations	-	-	-	-	15,000
Transportation	-	-	-	-	-
TOTAL	217,500	182,000	40,000	135,000	55,000
ROOF REPLACEMENT					
All Schools/Departments	-	266,168	-	-	-
TOTAL	-	266,168	-	-	-
TECHNOLOGY					
All Schools/Departments	700,480	-	-	-	-
TOTAL	700,480	-	-	-	-

Capital Improvements Plan

	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25
EQUIPMENT/BUILDINGS AND GROUNDS					
Atlantic Elementary School	12,487	12,862	13,247	13,645	14,054
Bogue Sound Elementary School	25,787	26,563	27,356	28,180	29,025
Beaufort Elementary School	25,006	25,759	26,529	27,328	28,148
Bridges Learning Center	5,779	10,872	11,198	11,534	11,880
Beaufort Middle School	20,214	20,822	21,445	22,090	22,753
Broad Creek Middle School	34,777	35,824	36,893	38,005	39,145
Carteret Preschool	6,819	11,944	12,302	12,671	13,051
East Carteret High School	28,387	29,242	30,115	31,022	31,953
Croatan High School	40,832	42,062	43,317	44,623	45,962
Harkers Island Elementary School	13,193	13,589	13,996	14,417	14,850
Morehead Elementary School	19,694	20,287	20,893	21,522	22,168
Morehead Middle School	28,313	29,165	30,036	30,941	31,869
Morehead Primary School	31,805	32,763	33,741	34,757	35,800
Newport Elementary School	34,851	35,901	36,972	38,087	39,230
Newport Middle School	24,412	25,147	25,898	26,678	27,478
Smyrna Elementary School	19,174	19,751	20,341	20,953	21,582
MAST	8,380	13,551	13,957	14,376	14,807
West Carteret High School	49,600	51,094	52,618	54,205	55,831
White Oak Elementary School	39,049	40,225	41,426	42,674	43,954
TOTAL	468,559	497,423	512,280	527,708	543,539
BANDS					
Beaufort Middle School	6,099	6,282	6,470	6,665	6,865
Broad Creek Middle School	11,400	11,742	12,094	12,457	12,831
East Carteret High School	14,043	14,464	14,898	15,345	15,805
Croatan High School	10,721	11,043	11,374	11,715	12,066
Morehead Middle School	12,996	13,386	13,787	14,201	14,627
Newport Middle School	10,146	10,450	10,764	11,087	11,420
Down East	3,762	3,875	3,991	4,111	4,234
West Carteret High School	21,140	21,774	22,427	23,100	23,793
TOTAL	90,307	93,016	95,805	98,681	101,641
DEPARTMENTS					
Maintenance	39,404	40,586	41,803	43,057	44,349
Warehouse	-	-	-	-	-
Transportation	22,090	22,753	23,436	24,139	24,863
Central	13,135	13,529	13,934	14,352	14,783
TOTAL	74,629	76,868	79,173	81,548	83,994
VEHICLE REPLACEMENT					
Vehicles/Buses	132,000	38,000	71,000	30,000	33,000
School Buses	-	-	-	-	-
Maintenance/Warehouse	-	-	-	38,000	-
Transportation/Pickup-Service	-	66,000	-	-	-
Activity Bus Replacement	95,000	95,000	95,000	95,000	96,000
TOTAL	227,000	199,000	166,000	163,000	129,000
GRAND TOTAL	3,702,625	2,444,941	2,048,095	1,777,176	1,733,673

Capital Improvements Plan

Carteret Community College
FY 2020-2021 Capital Request

Carteret Community College is in the process of developing a new five year capital plan.

APPENDIX

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, 2020 and ending June 30, 2021.

Ad Valorem Taxes	54,613,000
Other Taxes	16,443,000
Permits and Fees	3,535,900
Intergovernmental	13,947,860
Sales and Services	4,329,850
Interest	450,000
Other Financing Sources	4,024,750
Appropriated Fund Balance	1,600,000
Appropriated Fund Balance - Economic Development	50,000
Appropriated Fund Balance - Capital/Debt	-
Appropriated Fund Balance - Health	120,000
Miscellaneous	81,000
	<u>99,195,360</u>

B. The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Governing Body	348,715
Administration	390,455
Information Systems	2,275,265
Finance	749,660
Human Resources	579,090
Tax and Revaluation	2,469,750
Legal	170,000
Court Facilities	78,335
Elections	722,580
Register of Deeds	634,305
Public Buildings	1,708,130
Sheriff Division	10,898,285
Paramedic Operations	786,465
Emergency Management	380,545
Rape Crisis	292,040

Appendix

Fire Marshal	255,895
Consolidated Communications	2,327,935
Medical Examiner	70,000
Animal Control	496,630
Airport	136,665
Harbors	25,000
CCATS – Transportation	1,505,725
Forest Fire Control	134,925
Waste Collections	3,352,000
Public Works	878,815
Economic & Physical Development	415,060
Beach Nourishment	564,065
Planning and Development	1,005,395
General Services	91,405
Cooperative Extension	282,885
Health Programs	\$3,093,620
Dental	\$388,080
WIC Programs	\$288,310
Environmental Health	1,341,455
Other Health & Human Services	1,181,555
Social Services Administration	\$8,947,810
Social Services Programs	\$2,641,340
Veterans	420,950
Senior Center Aging Programs	489,895
Debt Service	4,732,100
Education	27,247,400
Senior Center	277,420
Public Library	1,536,065
Parks & Recreation Programs	896,765
Park Maintenance	879,200
Civic Center	412,010
Other Sources & Uses	5,445,000
Contingency	4,950,365
	<hr/>
	99,195,360
	<hr/> <hr/>

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

Section II: 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, 2020 and ending June 30, 2021.

Interest	10,000
Emergency Telephone System State Distribution	279,400
Fund Balance Appropriation	<u>170,100</u>
	<u><u>459,500</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Emergency Telephone System Services	<u>459,500</u>
	<u><u>459,500</u></u>

Section III: Salter Path District

- A. There is hereby levied a tax at the rate of five and a half cents (\$.055) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2020. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	5,900
Interest	300
Sales Tax	<u>2,000</u>
	<u><u>8,200</u></u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Beach Nourishment	<u>8,200</u>
	<u><u>8,200</u></u>

Appendix

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, 2020 and ending June 30, 2021.

Ad Valorem Taxes	3,160,235
Local Option Sales Tax	816,500
Other Taxes	12,000
Appropriated Fund Balance	<u>8,820</u>
	<u><u>3,997,555</u></u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Beaufort	1,054,205
Broad & Gales Creek	342,155
Mill Creek	152,650
Mitchell Village	145,515
Otway	324,410
Sea Level	241,530
South River	191,000
Western Carteret	749,090
Motor Vehicle Tax Fees	12,000
Sales Tax	785,000
District Reserves	<u>-</u>
	<u><u>3,997,555</u></u>

Section V: County Rescue Services Fund

- A. It is estimated that the following revenues will be available in the County Rescue Services Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Service Charges	200,000
Interest	<u>300</u>
	<u><u>200,300</u></u>

- B. The following amounts are hereby appropriated in the County Rescue Services Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Operations	<u>200,300</u>
	<u><u>200,300</u></u>

Section VI: 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, 2020 and ending June 30, 2021.

Ad Valorem Taxes	4,221,395
Local Option Sales Tax	1,282,500
Other Taxes	20,000
Appropriated Fund Balance	<u>23,320</u>
	<u><u>5,547,215</u></u>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Atlantic	65,910
Beaufort	334,080
Broad & Gales Creek	342,270
Cedar Island	46,495
Davis	61,990
Harkers Island	348,480
Harlowe	84,980
Marshallberg	174,390
Mill Creek	43,920
Mitchell Village	374,180
Newport	568,200
North River	47,695
Otway	193,465
Salter Path	92,500
Sea Level	40,170
South River	77,410
Stacy	21,915
Stella	249,265
Western Carteret	750,480
Wildwood	602,100
Motor Vehicle Tax Fees	20,000
Sales Tax	890,500
District Reserves	<u>116,820</u>
	<u><u>5,547,215</u></u>

Appendix

Section VII: 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, 2020 and ending June 30, 2021.

Occupancy Tax	7,960,000
Interest	-
	<u>7,960,000</u>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Tourism Development Authority	3,935,250
Transfer to General Fund	<u>4,024,750</u>
	<u>7,960,000</u>

Section VIII: 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, 2020. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Ad Valorem Taxes	303,000
Sales Tax	100,000
Interest	2,000
Appropriated Fund Balance	<u>3,000</u>
	<u>408,000</u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Fees	3,000
Transfer to Water Fund	<u>405,000</u>
	<u>408,000</u>

Section IX: 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, 2020 and ending June 30, 2021.

Appropriated Fund Balance	130,000
Transfer from General Fund	800,000
Transfer from GF Waterway Dredging	350,000
Interest	<u>10,000</u>
	<u><u>1,290,000</u></u>

- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Courthouse Renovation	717,000
Pictometry Mapping	90,000
Taylor Ext Care Improvements	25,000
Waterway Dredging	350,000
Park Improvements	48,000
Cedar Point Sidewalk Match	<u>60,000</u>
	<u><u>1,290,000</u></u>

Section X: Facilities/Debt Reserve Capital Fund

- A. It is estimated that the following revenues will be available in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Transfer from Other Funds	<u>1,790,000</u>
	<u><u>1,790,000</u></u>

- B. The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Contingency	<u>1,790,000</u>
	<u><u>1,790,000</u></u>

Appendix

Section XI: 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, 2020 and ending June 30, 2021.

Transfer from General Fund	1,555,000
	<u>1,555,000</u>

- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Capital	810,845
CHS Modular Payments	43,675
Technology	700,480
	<u>1,555,000</u>

Section XII: 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, 2020 and ending June 30, 2021.

Operating Revenues	680,700
Interest	2,500
Contribution from other Funds	405,000
Appropriated Fund Balance	70,000
	<u>1,158,200</u>

- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Operations	901,120
Debt Service	242,080
Contingency	15,000
	<u>1,158,200</u>

Section XIII:

- A. There is hereby levied a tax at the rate of thirty-three cents (\$.33) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2020 for the purpose of raising the revenue listed as "Current Year Property Tax" in the General Fund section of this Ordinance. This tax rate is based on an estimated total valuation of property for the purpose of taxation of \$15,636,727,000 and an estimated collection rate of 97.87%. This collection rate is based on the collection rate stated in the June 30, 2019 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$903,225,000 and has an estimated collection rate of 100.00%.
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$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 XIV:

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

- a. He may transfer amounts not to exceed \$30,000 per occurrence between departments of the same fund.
- b. He may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. He may appropriate no more than \$10,000 from contingency per occurrence with a report being submitted to the Board at the next regularly scheduled meeting. Appropriations in excess of \$10,000 may not be transferred without the approval of the Board of Commissioners.
- d. He may transfer amounts from pay increases, salary adjustments, fringes, reclassifications, unemployment, insurance, workers compensation, fuel and vehicle contingency line items to the appropriate departments not to exceed the balance in those line items.
- e. He may enter into contracts on behalf of the County in an amount not to exceed \$30,000 per contract in a fiscal year. All other contracts between the county and outside agencies must be approved by the Board of Commissioners.
- f. He may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

Appendix

Section XV:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Section XVI:

In accordance with G.S. 115C-429 (b), the following appropriations are made to the Carteret County Board of Education. The budget resolution adopted by the Carteret County Board of Education shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Once adopted, such ordinance shall not be amended without the prior approval of the Board of Commissioners. Current expense and Charter Schools will be distributed to the Board of Education in four (4) equal quarterly installments. Capital outlay is adopted by project as listed in Section VIII. Capital outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current expense is adopted in accordance with N.C.G.S. 115C-433. Current expense will be distributed to the Carteret County Board of Education in four (4) quarterly installments.

Function

Education	23,100,000
Charter Schools	<u>580,000</u>
Total	<u><u>23,680,000</u></u>

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$23,100,000 for the 2020-2021 fiscal year.

Section XVII:

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	2,665,000
Other Capital Outlay	<u>902,400</u>
Total CCC	<u><u>3,567,400</u></u>

Section XVIII:

There is hereby levied a special tax for the purpose of raising revenue for Fire Prevention and Rescue Service in the following Fire Districts and Rescue Districts and/or Fire Service Districts and Rescue Service Districts. Each district will be distributed its estimated ad valorem tax funds in 1/12 increments each month. The following rates are based on one hundred dollar (\$100) valuation of taxable property as listed January 1, 2020, for each related district.

	Tax Rate
Beaufort Rescue	0.0600
Broad & Gales Creek Rescue	0.0400
Mill Creek Rescue	0.0800
Mitchell Village Rescue	0.0200
Otway Rescue	0.0700
Sea Level Rescue	0.1000
South River Rescue District	0.1225
Western Carteret Rescue	0.0500
Atlantic Township	0.0800
Beaufort Fire District	0.0700
Broad & Gales Creek Fire District	0.0400
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.1100
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0900
Mill Creek Fire District	0.0550
Mitchell Village Fire District	0.0550
Newport Township / West Wildwood Fire District	0.1000
North River Fire District	0.0700
Otway Fire District	0.0800
Salter Path Fire District	0.1000
Sea Level Fire District	0.0950
South River Fire District	0.0500
Stacy Fire District	0.0850
Stella Fire District	0.1000
Western Carteret Fire District	0.0600
Wildwood Fire District	0.0675

Appendix

Section XIX:

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 2020.

Bill Smith

Bill Smith, 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.

Appendix

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.

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5. The County expects to see new capital items generally first appear in the last year of the CIP.
 6. The County acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.
- B. Five Year School Capital Improvements Plan
1. The County requires an annual update from the Carteret County Board of Education of its five year capital improvements plan. The County fully expects to see all new capital projects first appear in the fifth year of the school plan unless dictated otherwise by State or federal mandates or new sources of funds, such a State bond issue for local construction.
- C. Fixed Assets
1. The capitalization threshold for fixed assets shall be \$5,000. The threshold will be applied to individual fixed assets and not to groups of fixed assets. Fixed assets will only be capitalized if they have a useful life of at least two years following the date of acquisition. A physical inventory of capitalized fixed assets will be performed, either simultaneously or on a rotating basis, so that all fixed assets are physically accounted for at least once every four years.

V. Debt Policy

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

- I. The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment. That strategy may include, but does not have to be limited to, the issuance of variable rate debt (an historically lower interest cost), the use of a forward starting variable to fixed swap, and the use of forward delivery fixed rate debt.
- J. The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.
- K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.
- L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.
- M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.
- N. For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.
- O. The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

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

VI. Accounting, Auditing and Financial Reporting

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

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- 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.

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- 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.

Appendix

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.

Appendix

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.



Appendix

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	\$5,614,618	\$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	<u>20,754,763</u>	<u>20,288,537</u>	<u>13,040,529</u>	<u>16,345,912</u>
Assigned:				
Subsequent year's expenditures	908,485	1,441,215	1,000,000	5,254,210
Unassigned:	<u>21,762,773</u>	<u>25,101,604</u>	<u>30,527,492</u>	<u>30,092,051</u>
Total General Fund	<u><u>\$43,426,021</u></u>	<u><u>\$46,831,356</u></u>	<u><u>\$44,568,021</u></u>	<u><u>\$51,692,173</u></u>
General Fund Expenditures	71,025,804	74,195,092	71,587,274	71,074,842
Unassigned Fund Balance				
Percentage of General Fund Expenditures	30.64%	33.83%	42.64%	42.34%

*Note: FY2020 is projected

2015	2016	2017	2018	2019	2020
\$6,457,421	\$6,608,370	\$6,881,419	\$7,170,172	\$8,143,941	\$14,500,000
426,804	508,301	547,341	329,103	313,632	412,050
104,081	104,081	116,335	33,898	33,898	33,900
615,523	364,036	121,557	481,368	484,242	375,000
394,275	297,572	264,300	203,560	204,369	199,720
10,283,851	13,083,623	15,986,798	18,631,010	10,679,909	17,164,660
1,128,497	1,128,496	1,096,663	617,948	1,029,885	962,950
19,410,452	22,094,479	25,014,413	27,467,059	20,889,876	33,648,280
3,717,325	3,775,000	5,205,000	5,324,430	5,300,000	1,600,000
30,644,570	27,941,462	28,626,430	29,046,079	21,801,623	23,639,553
<u>\$53,772,347</u>	<u>\$53,810,941</u>	<u>\$58,845,843</u>	<u>\$61,837,568</u>	<u>\$47,991,499</u>	<u>\$58,887,833</u>
76,251,090	76,769,662	78,367,018	78,747,881	98,274,191	83,885,950
40.19%	36.40%	36.53%	36.88%	22.18%	28.18%

Appendix

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

Fiscal Year Ended June 30	Taxes Levied Fiscal Year (Original Levy)	Adjustments	Collected Within the Fiscal Year of the Levy		
			Total Tax Levy ⁽¹⁾⁽²⁾	Amount	Percentage of Levy
2011	\$44,397,414	\$(45,973)	\$44,351,441	\$43,043,486	97.05%
2012	45,203,707	(115,651)	45,088,056	43,758,543	97.05%
2013	44,109,338	(72,754)	44,036,584	42,824,327	97.25%
2014	44,863,630	(60,749)	44,802,881	43,722,134	97.59%
2015	46,118,930	(46,040)	46,072,890	45,099,862	97.89%
2016	43,572,880	(106,562)	43,466,318	42,642,837	98.11%
2017	45,841,885	(191,557)	45,650,328	44,595,689	97.69%
2018	46,325,347	(211,124)	46,114,223	45,175,396	97.96%
2019	46,870,483	(119,449)	46,751,034	45,799,705	97.97%
2020	47,201,126	(274,323)	46,926,803	46,024,208	98.08%

Notes:

⁽¹⁾ Includes General Fund

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

Total Collections to Date		
Collections of Subsequent Years	Amount	Percentage of Levy
\$1,285,492	\$44,328,978	99.95%
1,252,594	45,011,137	99.83%
1,096,721	43,921,048	99.74%
950,692	44,672,826	99.71%
847,178	45,947,140	99.73%
663,016	43,305,853	99.63%
741,818	45,337,507	99.31%
621,032	45,796,428	99.31%
519,344	46,319,049	99.08%
-	46,024,208	98.08%

Appendix

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⁾		
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
2015	13,066,163,985	1,022,301,188	33,593,356	70,263,592	14,192,322,121	1,049,826,237
2016 ⁽⁵⁾	11,863,427,000	1,158,966,816	40,894,377	60,528,976	13,123,817,169	1,232,232,454
2017	12,028,089,441	1,138,917,384	40,521,183	61,238,487	13,268,766,495	1,307,233,688
2018	12,162,660,612	1,137,063,586	35,910,900	60,610,484	13,396,245,582	1,350,774,902
2019	12,287,126,108	1,136,878,027	35,910,900	61,950,816	13,521,865,851	1,429,210,534
2020	12,215,471,240	1,170,143,130	38,274,243	60,560,640	13,484,449,253	1,506,349,077

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⁾
\$ 140,251,857	\$ 19,287,665,218	0.23	\$ 15,091,511,700
137,116,774	15,072,107,348	0.23	15,072,107,348
134,766,034	15,178,413,206	0.30	15,178,413,206
129,665,570	15,451,156,552	0.29	15,451,156,552
123,526,642	15,365,675,000	0.29	15,365,675,000
142,852,043	14,498,901,666	0.30	14,498,901,666
144,399,817	14,720,400,000	0.31	14,851,089,588
145,921,774	14,892,942,258	0.31	15,892,585,912
144,287,809	15,095,364,194	0.31	16,108,594,807
146,880,056	15,137,678,386	0.31	16,338,562,748

Appendix

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>Municipalities</i>										
Carteret County	0.3000	0.2900	0.2900	0.3000	0.3000	0.3100	0.3100	0.3100	0.3100	0.3300
Atlantic Beach	0.1700	0.1700	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1800	0.1800
Beaufort	0.2600	0.3000	0.3000	0.3300	0.3475	0.3475	0.3775	0.4135	0.4600	0.4600
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1625	0.1525	0.1525	0.1525	0.1525	0.1975	0.1975	0.2125	0.2125	0.2125
Cedar Point	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0925	0.1175
Emerald Isle	0.1150	0.1150	0.1250	0.1400	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550
Indian Beach	0.2150	0.2150	0.1650	0.1650	0.1950	0.1950	0.1950	0.2250	0.2550	0.2850
Morehead City	0.2850	0.2850	0.3150	0.3300	0.3500	0.3500	0.3500	0.3500	0.3800	0.3800
Newport	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3950
Pelitier	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1560	0.1560	0.1560	0.1560	0.1970	0.1970	0.1970	0.1970	0.1970	0.2070
<i>Fire Districts</i>										
Atlantic	0.0700	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
Beaufort	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0625	0.0700
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0800	0.0800	0.0700	0.0700	0.0850	0.1100	0.1100	0.1100	0.1100	0.1100
Harlowe	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0900	0.0900	0.0900	0.0900	0.0975	0.0975	0.0900	0.0900	0.0900	0.0900
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0550	0.0550
Mitchell Village	0.0750	0.0650	0.0550	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550
Newport	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0900	0.0900	0.1000
North River	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0700	0.0700	0.0700	0.0700
Otway	0.0550	0.0550	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800	0.0800	0.0800
Salter Path	0.0500	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0900	0.0900	0.1000
Sea Level	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0500
Stacy	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0800	0.1000	0.1000	0.1000
Western Carteret	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600	0.0600	0.0600
Wildwood	0.0850	0.0850	0.0850	0.0675	0.0675	0.0675	0.0675	0.0675	0.0675	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0600	0.0600	0.0600
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0600	0.0600	0.0800	0.0800
Mitchell Village	0.0400	0.0300	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Otway	0.0300	0.0300	0.0300	0.0300	0.0400	0.0550	0.0650	0.0650	0.0700	0.0700

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sea Level	0.0800	0.0600	0.0600	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Western Carteret	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0500	0.0500	0.0500
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	0.1500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Indian Beach Non Ocean Front	0.0100	0.0325	0.0325	0.0300	0.0200	0.0200	0.0200	0.0100	0.0100	0.0100
Indian Beach Ocean Front	0.0350	0.0850	0.0850	0.0650	0.0400	0.0400	0.0400	0.0400	0.0300	0.0300
Emerald Isle Non Ocean Front	0.0150	0.0150	0.0150	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.0450	0.0450	0.0450	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0140	0.0140	0.0140	0.0140	0.0160	0.0160	0.0160	0.0160	0.0160	0.0150
Pine Knoll Shores Ocean Front	0.0520	0.0520	0.0520	0.0520	0.0600	0.0600	0.0600	0.0600	0.0600	0.0550
<i>Water Districts</i>										
Water Special Tax	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550

Notes:

2012, 2016, and 2021 are revaluation years

Appendix

Carteret County, North Carolina

Ten Largest Taxpayers Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2020			Fiscal Year 2011		
		Assessed	Rank	Percent of Total	Assessed	Rank	Percent of Total
		Valuation		Assessed	Valuation		Assessed
Progress Energy Carolinas	Utility	\$116,872,330	1	0.773%	\$43,782,561	5	0.227%
Carteret Craven Electric	Utility	114,322,700	2	0.756%	53,281,091	2	0.276%
Open Grounds Farm, Inc.	Farm	42,742,307	3	0.283%	51,787,583	3	0.269%
Goose Creek Landing HOA	Real Estate	30,236,690	4	0.200%	33,632,383	6	0.174%
Spectrum Southeast LLC	Communications	28,325,716	5	0.187%	-	-	-
ITAC 192 LLC	Real Estate	25,357,352	6	0.168%	24,209,326	10	0.126%
Carteret Place Investors LLC	Real Estate	25,136,547	7	0.166%	-	-	-
Weyerhaeuser Company	Real Estate	19,456,707	8	0.129%	-	-	-
USPG Portfolio One LLC	Real Estate	19,274,257	9	0.127%	-	-	-
Stevens Towing Company	Barge Transport	18,333,669	10	0.121%	-	-	-
Bogue Watch LLC	Real Estate	-	-	-	89,149,222	1	0.457%
Shearin Family Investment LLC	Real Estate	-	-	-	29,661,713	8	0.154%
Carolina Telephone	Utility	-	-	-	29,731,196	7	0.154%
Indian Beach Acquisition LLC	Real Estate	-	-	-	45,240,000	4	0.235%
Atlantic Veneer Corp	Manufacturing	-	-	-	29,474,974	9	0.153%
		\$440,058,275		2.910%	\$429,950,049		2.225%

Source: Carteret County Tax Department

Carteret County, North Carolina
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30	Net General Obligation Bonded Debt	Assessed Value	Percentage of Actual Taxable Taxable Value of Property	Percentage of Personal Income	Population ⁽¹⁾	Net General Obligation Bonded Debt Per Capita
2011	\$48,667,868	\$19,287,665,218	0.25%	1.84%	65,050	\$748.16
2012	45,135,220	15,072,107,348	0.30%	1.60%	67,696	666.73
2013	44,069,917	15,178,413,206	0.29%	1.53%	68,645	642.00
2014	39,645,791	15,451,156,552	0.26%	1.31%	69,092	573.81
2015	36,155,697	15,365,675,000	0.24%	1.19%	70,079	515.93
2016	36,588,620	14,498,901,666	0.25%	1.15%	69,706	524.90
2017	31,827,445	14,720,400,000	0.22%	0.97%	70,401	452.09
2018	27,856,480	14,892,942,258	0.19%	0.81%	70,620	394.46
2019	23,945,515	15,095,364,194	0.16%	*	71,084	336.86
2020	20,694,550	15,137,678,386	0.14	*	71,640	288.87

Data Sources:

⁽¹⁾North Carolina Office of State Planning

* Information Unavailable

Appendix

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

Fiscal Year	Governmental Activities			Business Activity
	General	Certificates	Installment	Installment
	Obligation Bonds	of Participation	Loans	Loans
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
2016	33,820,000	2,630,000	10,113,797	1,617,224
2017	29,410,000	2,175,000	8,382,789	1,446,192
2018	25,725,000	1,730,000	6,850,875	1,275,160
2019	22,100,000	1,290,000	5,411,102	1,104,128
2020	19,135,000	855,000	4,135,588	933,096

* 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 2019 and 2020.

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita ⁽¹⁾	Percentage of Personal Income ⁽¹⁾
\$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	1.88%
-	1,030,000	51,092,952	735	1.68%
-	1,014,000	49,195,021	706	1.55%
-	997,000	42,410,981	602	1.29%
-	980,000	36,561,035	519	1.07%
-	962,000	30,867,230	437	*
-	944,000	25,069,588	352	*

Appendix

Carteret County, North Carolina

Principal Employers Current Year and Nine Years Ago

Employer	2019		2010		2010	
	Employment Range	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1000+	1	-	1,115	1	3.46%
Carteret General Hospital	1000+	2	-	1,060	2	3.29%
Carteret County	500-999	3	-	478	4	1.48%
Wal-Mart Associates Inc.	250-499	4	-	420	5	1.30%
Lowes Home Improvements	250-499	5	-	268	8	0.83%
Carteret Community College	250-499	6	-	-	-	0.00%
Big Rock Sports LLC	250-499	7	-	-	-	0.00%
Food Lion	250-499	8	-	195	10	0.61%
Lowes Foods LLC	100-249	9	-	-	-	0.00%
Bally Refrigerated Boxes	100-249	10	-	-	-	0.00%
NC Department of Transportation	-	-	-	494	3	1.53%
NC Natural Resources and Community Development	-	-	-	346	6	1.07%
US Coast Gaurd	-	-	-	273	7	0.85%
Lowes Foods	-	-	-	205	9	0.61%

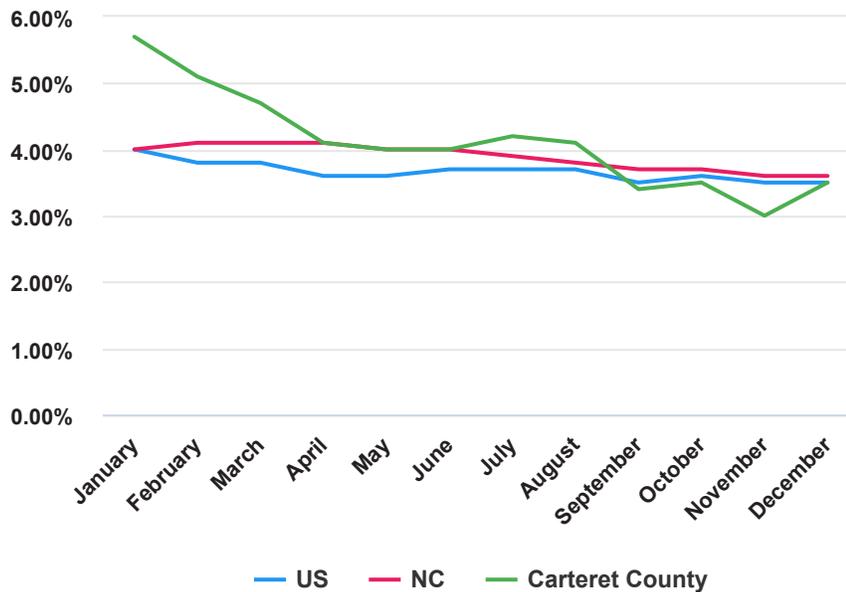
Source: NC Commerce LEAD Division

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2016			2017			2018			2019		
	US	NC	Carteret County									
January	4.90%	5.40%	6.70%	4.80%	5.30%	6.20%	4.50%	4.40%	5.10%	4.00%	4.00%	5.70%
February	4.90%	5.30%	6.50%	4.70%	5.10%	5.50%	4.40%	4.40%	5.00%	3.80%	4.10%	5.10%
March	5.00%	5.00%	5.90%	4.50%	4.90%	4.90%	4.10%	4.00%	4.60%	3.80%	4.10%	4.70%
April	5.00%	4.70%	5.10%	4.40%	4.70%	4.20%	3.70%	3.60%	3.80%	3.60%	4.10%	4.10%
May	4.70%	4.70%	4.60%	4.30%	4.50%	4.20%	3.60%	3.70%	3.60%	3.60%	4.00%	4.00%
June	4.90%	5.20%	4.80%	4.30%	4.20%	3.90%	4.20%	4.20%	4.00%	3.70%	4.00%	4.00%
July	4.90%	5.20%	4.60%	4.30%	4.10%	4.10%	4.10%	4.10%	4.00%	3.70%	3.90%	4.20%
August	4.90%	5.30%	4.70%	4.40%	4.10%	4.10%	3.90%	4.00%	3.90%	3.70%	3.80%	4.10%
September	4.90%	5.00%	4.60%	4.20%	4.10%	4.10%	3.60%	3.50%	3.50%	3.50%	3.70%	3.40%
October	4.80%	5.10%	4.70%	4.10%	4.10%	4.00%	3.50%	3.60%	4.80%	3.60%	3.70%	3.50%
November	4.60%	4.90%	5.10%	4.10%	4.30%	4.00%	3.50%	3.60%	4.50%	3.50%	3.60%	3.00%
December	4.70%	4.90%	5.20%	4.10%	4.40%	4.50%	3.70%	3.70%	4.70%	3.50%	3.60%	3.50%
Annual Average	4.85%	5.06%	5.21%	4.35%	4.48%	4.48%	3.90%	3.90%	4.29%	3.67%	3.88%	4.11%

*Source: NC Department of Commerce Division of Employment Security

Unemployment Rates 2019



Appendix

Carteret County, North Carolina Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Income ⁽²⁾	Personal Income (in thousands) ⁽²⁾	Unemployment Rate ⁽³⁾	Public School Enrollment ⁽⁴⁾
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	9.30%	8,298
2013	68,645	42,214	2,888,870	8.48%	8,312
2014	69,092	43,903	3,021,043	6.50%	8,267
2015	70,079	44,199	3,044,352	5.76%	8,445
2016	69,706	45,517	3,172,812	5.67%	8,141
2017	70,401	47,871	3,297,436	4.83%	8,072
2018	70,619	48,594	3,431,692	4.35%	8,006
2019	71,084	*	*	4.66%	7,892
2020	71,084	*	*	4.66%	7,892

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, 2020**

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)	3,333
Cultural and Recreational:	
Number of parks	7 with 167 total acres
Number of public beach accesses/ boat ramps.	9
Facilities and Services not included in primary government:	
Hospitals (2)	
Number of hospitals	1
Number of patients beds	117
Facilities and Services not included in the reporting entity:	
Education (3)	
Number of Schools	16
Number of teachers	629
Number of students	7,892
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	133,154

Sources:

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

Appendix

GLOSSARY

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 - a 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.

Audit - an official inspection of an individual’s or organization’s accounts, typically by an independent body.

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 roster of a class, regardless of his/her being present or absent, is the “number of days in membership” for that student. The sum of the “number of days in membership” for all students divided by the number of school days in the term yields ADM. The final average daily membership is the total days in membership for all students over the school year divided by the number of days school was in session.

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

BCCCP: (Breast and Cervical Cancer Program) - provides education, screening, and early detection of breast and/or cervical cancer for women at risk.

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

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 the 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 dispatcher via a mobile data terminal. A dispatcher may announce the call details to field units over a two-way radio.

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

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

CAP: - Community Alternatives Program.

Capital 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.

Appendix

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.

CMARC: (Care Management for At-Risk Children) - provides care management services to children 0-5 and families that need additional services or support.

CMHRP: (Care Management for High Risk Pregnancies) - statewide program in North Carolina to promote healthy mothers and healthy babies.

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.

Depreciation - a reduction in the value of an asset with the passage of time, due in particular to wear and tear.

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

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

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

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

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

Effectiveness - results (including quality) of the program.

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

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

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

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

Encumbrance - 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.

FEMA: (Federal Emergency Management Agency) - an agency of the United States Department of Homeland Security. The agency's primary purpose is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

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

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

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

Appendix

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

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

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.

GASB: (Governmental Accounting Standards Board) - source of generally accepted accounting principles used by state and local governments in the United States.

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

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

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

Governmental Funds - governmental funds are used to account for most typical governmental functions focusing on the acquisition, use, and balances of a local or state government's expendable financial resources and the related current liabilities.

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

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

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

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

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

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

HIV: (Human Immunodeficiency Virus) - virus that attacks the body's immune system.

HPV: (Human Papillomavirus) - sexually transmitted virus.

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

IAAO: (International Association of Assessing Officers) - is a nonprofit, educational, and research association. It is a professional membership organization of government assessment officials and others interested in the administration of property tax.

IDSE: (Initial Distribution System Evaluation) - are one-time studies conducted by water systems to identify distribution system locations with high concentrations of trihalomethanes and haloacetic acids.

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

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.

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.

IT: (Information Technology) - department responsible for hardware, software, and networking of computers and systems in the County .

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

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

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.

LINKS: - federally funded program for youth between the ages of 13 and 20 who are currently in or have been in foster care..

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

Local 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.

Appendix

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.

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.

NC DOT: (North Carolina Department of Transportation) - ensures the safety and efficiency of transportation within the State of NC.

NCDPH: (North Carolina Department of Public Health) - promotes disease prevention, health services and health promotion programs that protect communities.

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

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

NCEDSS: (North Carolina Electronic Disease Surveillance System) - online system to report communicable disease information.

NC GS: (North Carolina General Statute) - governing statute passed by the North Carolina General Assembly.

NEOGOV - an online employment and application tracking system. Automates the entire hiring and performance evaluation process, including position requisition approval, automatic minimum qualification screening, test statistics and analysis, and EEO reporting.

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

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

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

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

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.

PAF: (Personnel Action Form) - form used by Human Resources to make changes to an employee's job. i.e. salary change, transfer to a different department, termination, etc.

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

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

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

PHN: (Public Health Nurse) - nurse who practices the promotion and protection of the health of populations.

PIV: (Personal Identity Verification) - an identification card issued to Veterans that contains a computer chip.

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 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.

RN: (Registered Nurse) - nurse who has graduated from a nursing program and met the requirements outlined by a country, state, province or similar licensing body to obtain a nursing license.**SADD: (Students Against Destructive Decisions)** - an organization that was originally founded as: Students Against Driving Drunk. The mission is to provide students with tools to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions.

SART: (Sexual Assault Response Team) - a multidisciplinary interagency team of individuals working collaboratively to provide services for the community by offering specialized sexual assault intervention services.

Appendix

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

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

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

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

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

SRO: (School Resource Officer) - sworn law enforcement officers responsible for safety and crime prevention in schools.

SSA (Social Security Administration) - the United States Social Security Administration is an independent agency of the U.S. federal government that administers Social Security, a social insurance program consisting of retirement, disability, and survivors benefits.

STD: (Sexually Transmitted Disease) - disease spread mainly by sexual contact.

TASC: (Treatment Accountability for Safer Communities) - the TASC model bridges referral and service systems through screening, assessment, case management, treatment, and advocacy.

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

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

TB: (Tuberculosis) - infectious bacterial disease.

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

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

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.

USDA: (United States Department of Agriculture) - federal executive department responsible for developing and executing federal laws related to farming, forestry, rural economic development, and food..

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

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

VAWA: (Violence Against Women Act) - is a United States federal law. It was passed as Title IV, sec. 4001-40703 of the Violent Crime Control and Law Enforcement Act of 1994 HR 3355 and signed as Public Law 103-322 by President Bill Clinton on September 13, 1994.

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

WebEOC: (Web based Emergency Operations Center) - is a web-based application that allows the county and cities to communicate and coordinate response and recovery operations in secure, real-time environment. It can allow access to state and national weather trends, satellite images, mapping information, details of operations in other jurisdictions, local, regional and even national resource status and other data vital to the efficient management of any contingency.

WIC: (Women, Infants, and Children) - supplemental nutrition program for women, infants, and children.