

CARTERET COUNTY

NORTH CAROLINA

**ADOPTED BUDGET
FISCAL YEAR 2020**





Carteret County Adopted Budget

Fiscal Year 2019 – 2020

Board of Commissioners

Mark Mansfield, Chairman
Robin Comer, Vice-Chairman
Bob Cavanaugh
Jimmy Farrington
Jonathan Robinson
Bill Smith
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
Alfred Gilikin, Interim 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, 2017

Christopher P. Morrill

Executive Director

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MISSION STATEMENT

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

The seal of Carteret County, North Carolina, is a large, light gray watermark in the background. It features a central shield with a checkered pattern, flanked by two fish. Above the shield is a crest with a unicorn. The shield is supported by two fish. A banner below 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

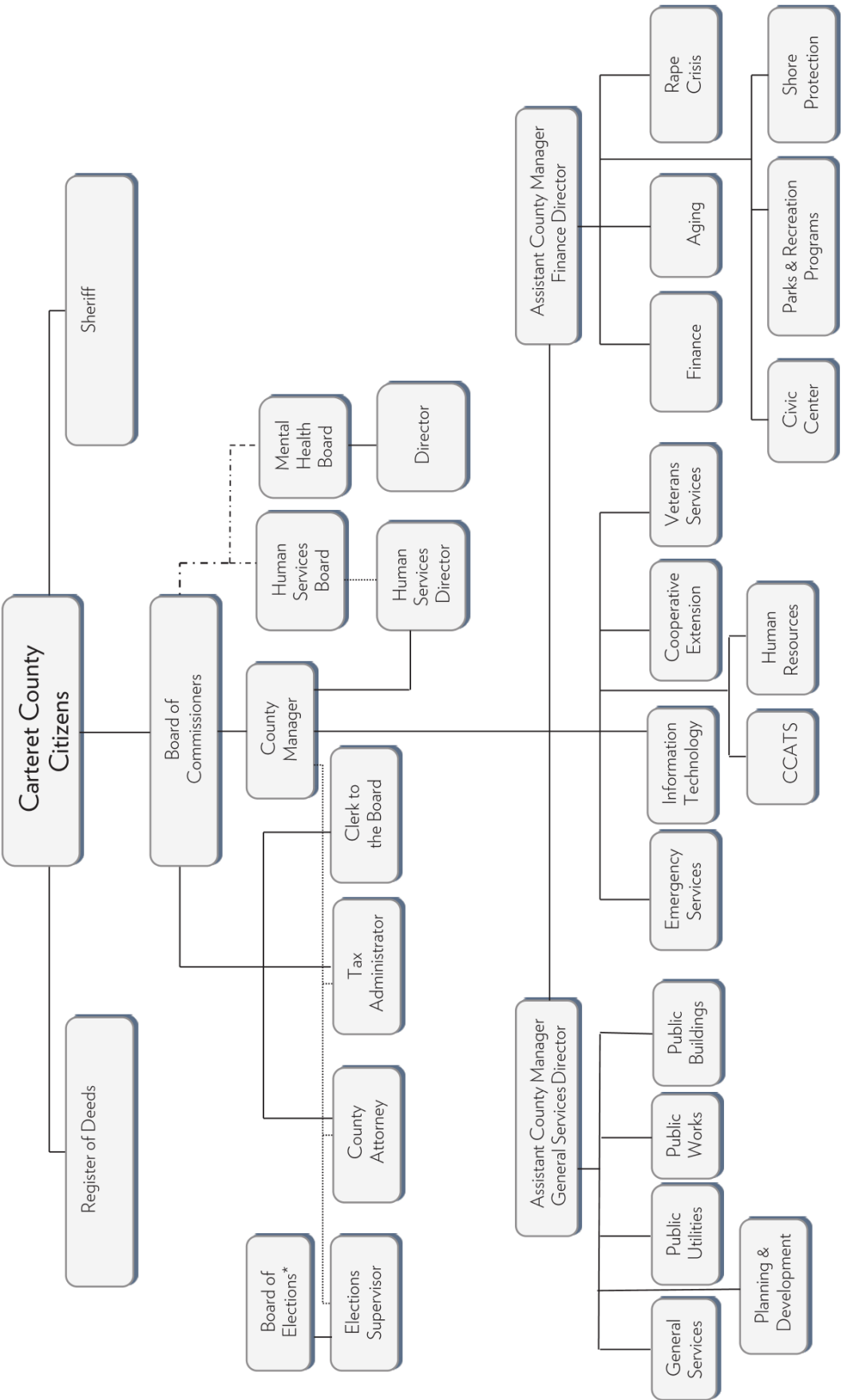
Promotion of commercial and recreational aquatic resources

**The Carteret County
Board of Commissioners**

Organizational Chart ~ Carteret County

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

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



Introduction

Carteret County Priorities

Fiscal Year 2019 – 2020

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

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

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

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

Guide to Using the Fiscal Year 2020

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 2020 fiscal year. A summary of information follows the budget message. A **summary of the budget** is included here, along with a description of the budget process, fund balances, staffing, and capital items.
2. Information in the middle part of the document is presented by fund type, and is contained behind the tabs marked "**General Fund**" and "**Other Funds**". The **General Fund** is the County's operating fund and accounts for the following functions:
 - General Government
 - Public Safety
 - Transportation
 - Environmental Protection
 - Economic and Physical Development
 - Human Services
 - Education
 - Cultural and Recreation
 - Debt Service
3. The "**Other Funds**" include activities for the Special Revenue Funds, Capital Projects Funds, and Enterprise Funds.

Special Revenue Funds:

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

Capital Projects Funds:

- County Capital Reserve Fund
- County Capital Improvements Fund
- 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 20-24. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The **Appendix** contains information on a variety of topics, including the **budget ordinance**, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

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

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

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

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

Carteret County Today

Today, Carteret County is one of the most rapidly growing counties in North Carolina. The County is located on the central coastline of North Carolina with over 60,000 residents living in or around municipalities and rural "Down East" maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the "Crystal Coast". The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are jig sawed by river inlets, bays and sounds, has an average elevation of twelve feet above sea level. The weather is mild in Carteret County with an average annual temperature of 64 and relative humidity of 75 percent. The average rainfall is 46.45 inches. Eleven municipalities are located within the county, and Morehead City is the largest. Beaufort, the third oldest town in North Carolina, serves as the county seat. Carteret County has established itself as a premiere vacation spot, with attractions such as Fort Macon State Park, North Carolina Aquarium, North Carolina Maritime Museum, and Cape Lookout National Seashore. Tourism in Carteret County has an estimated economic impact of \$250 million annually.

Government Structure

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

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

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/calco>

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-knollshores>
The aquarium is a 93,000 sq. ft. facility that showcases North Carolina's aquatic life from the mountains to the sea. The facility is open year round; with two free admission days each year (Martin Luther King Jr. Day and Veteran's Day).

Core Sound Waterfowl Museum

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

NC Maritime Museum in Beaufort

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

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

For More Information

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

Carteret County Coat of Arms

Description

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

History

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

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

Data compiled by Charles O. Pitts, Jr.



Introduction

North Carolina



<u>Carteret County</u>	
Population	70,619
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

OVERVIEW

Board of Commissioners

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



County Manager

Tommy R. Burns
tommy.burns@carteretcountync.gov

Clerk to the Board

Rachel B. Hammer
rachel.hammer@carteretcountync.gov

May 6, 2019

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2019 – 2020. 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 June 3, 2019. 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, 2019.

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

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

HIGHLIGHTS

- General Fund revenue provides no property tax rate increase
- Increases education operating funding
- Funds capital improvement projects for education and County.
- Funds Dix Crisis Center

BUDGET IN BRIEF

The recommended budget for all funds is \$118,680,855, a 26.91% (\$43.71 million) decrease from the March 31, 2019 fiscal year amended budget. The decreases are the result of two major events in FY19: Hurricane Florence landfall in September 2019, and a major beach nourishment project. The March amended budget appropriated \$15.03 million for hurricane related expenditures. In addition, 29.33 million is included \$29.33 million for beach nourishment. It is important to note there is a \$12.16 million doubling up effect in the budget due to transferring restricted beach nourishment funds. The true project cost is \$17.17 million. Because these two events are material to the total budget, a table comparing the 3/31/19 2019 amended budget, to the FY20 recommended budget, as well as comparing the FY19 amended budget but excludes the hurricane and beach nourishment events is provided. By excluding these events, it allows the FY20

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increases to be more visible and to see the impacts on revenues. Hurricane Florence and beach nourishment expenses are projected to be reimbursed by FEMA and the State. The County's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2019 as of 3/31/19	AMENDED BUDGET FY 2019 EXCLUDING HURRICANE AND BEACH NOURISHMENT	RECOMMENDED BUDGET FY 2020
GENERAL FUND	\$120,421,024	\$93,640,594	\$94,842,895
SPECIAL REVENUE FUNDS	17,813,535	17,412,235	17,480,160
CAPITAL PROJECT FUNDS	23,058,505	5,888,392	5,224,300
ENTERPIRSE FUND	1,093,655	1,080,000	1,133,500
TOTAL BUDGET	\$162,386,719	\$118,021,221	\$118,680,855
Percent Change from FY19			(26.91)%

The impact of Hurricane Florence and a variety of issues make the budget preparation challenging. However, we are optimistic about North Carolina's economy. Dr. John Connaughton, UNCC's Barings Professor of Financial Economics, stated in his March 13, 2019 state economic forecast, that North Carolina's GSP gained 2.6% in 2018. The state gained net 87,200 jobs (2.0% increase), and the unemployment rate dropped to 3.6% in December 2018 compared to 4.5% in December 2017. North Carolina unemployment rates are projected to drop slightly to 3.5% in 2019 and 3.3% in 2020. Carteret County's unemployment rate is decreasing as well. The average unemployment rate for 2018 was 4.29% compared to 4.48% in 2017. For comparison, the national average unemployment rate was 3.90% in 2018 and 4.35% in 2017.

The economic forecast projects the GSP to expand 3.3% in 2019. Fourteen of the state's fifteen economic sectors are forecast to experience output increases during 2019. The strongest sectors in projected growth are information (6.2% increase), wholesale trade (5.2% increase), construction (4.8% increase), and retail trade (4.5% increase). Net jobs added are forecast at 119,500, 2.6% increase. Also, it is important to note that consumer confidence remains high. Consumer Confidence index was 131.4 in February 2019. As the economy continues to expand, County staff continues to recommend conservative budgeting.

The State's budget is in preliminary stages at the time of this budget message. This will be the first year of the State's biennial budget. For the current year, State revenues are forecast to exceed budget amounts by \$150.8 million (.6%), and forecasts modest growth during the biennium. The State forecasts sales tax collections to increase by 5.3% and 4.6%, respectively, this biennium. This above average growth for the State as well as local government is due to the US Supreme Court "Wayfair" ruling about the collection of taxes for online sales. The Governor's proposed budget has education funding as a priority with 9.1% teacher pay increase over two years, and \$2 billion for K-12 capital needs out of the \$3.9 billion proposed General Obligation Bond. Additionally, the Governor has public safety, human services, economic development, and infrastructure as budget priorities.

As stated above, the County has a growing economy, and in addition, it has an increased demand for public education funding, public safety, human services, 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 2020 recommended budget provides resources to maintain County services at the same level with some expansion of services.

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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
10. Improve Health and Human Services

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

Budget Summary

General Fund

The recommended FY20 General Fund budget is \$94.84 million, 21.24% decrease from the \$120.42 million FY19 amended budget. As discussed above, the decreases are due to the financial impacts of Hurricane Florence (\$14.69 million) and the beach nourishment project (\$12.09 million). Since these projects will be reimbursed with FEMA and State funds, it is important to compare the FY19 budget excluding these expenses (\$93.64 million), to the FY20 recommended budget (\$94.84 million), a 1.28% increase. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes – The total assessed value for the recommended budget is \$15.34 billion with a general fund recommended tax rate of 31 cents per \$100 assessed valuation. The assessed value growth is 2.31% or \$343 million from the FY19 budgeted assessed values. Based on the current assessed value of \$15.34 billion and a 31 cent tax rate, this will generate approximately \$46.54 million in revenue. Property tax revenue is approximately 50.32% 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 \$15.80 million for FY20, \$.6 million increase (3.95%) from FY19 budgeted revenue. Sales tax is a revenue stream that fluctuates with the economy and particularly with individuals' disposable income. FY19 sales tax revenue growth will exceed the budget amounts, and therefore accounts for the amount of the increase. Sales tax is one of the primary local economic indicators County staff uses to analyze the overall strength of Carteret County's economy. Sales tax revenue is 16.70% of General Fund revenue. It is important to note NC Senate Bill 650 has been introduced, and it redistributes sales tax from more affluent counties to poorer counties. If this legislation is approved, Carteret County and the municipalities forecast loss is \$1.7 million. Carteret County's revenue loss is \$1.1 million of the total \$1.7 million. This recommended budget does not implement this potential legislation. For a detailed discussion of the County's sales tax, please refer to page 26.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at \$13.40 million, a 51.09% decrease from FY19 amended budget. The decrease is due to FEMA and State revenue for hurricane expenditures. Excluding hurricane related revenue, there is little change in intergovernmental revenue from FY19 to FY20. Intergovernmental revenue supports human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 14.13% of the General Fund budget.

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Permits, Fees, Sales and Services

The recommended budget projects \$7.46 million for permits, fees, sales and services revenue. This is approximately \$170,000 or 2.28% more than the FY19 budget. The County collects revenues on many types of services such as building permits, environmental health permits, solid waste fees, public health services, and transportation services, civic center rentals, and Register of Deeds document recordings.

Investment earnings are budgeted at \$900,000 for the general fund, compared to \$300,000 in FY 2019. Investment earnings are based on current rates and little change is anticipated. Staff continues to examine investment earnings to insure the county is receiving the maximum possible yield within the investment parameters 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. As referenced later in the budget, six new positions are recommended.

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

The FY20 budget recommends increased funding in the Elections, Finance, Human Resources, and Register of Deeds Departments. The most significant increase is in Elections. The Elections Department projects conducting 3 county wide elections, and November municipal elections. The other funding increases are for technology needs, capital needs, and contracted services.

Public Safety: Initiatives #1 and #2

The FY20 budget recommends approximately \$17,400 (-.12%) decrease in the public safety function from the current amended budget. However, if the Hurricane Florence expenditures were excluded, a truer reflection of the budget is public safety increases approximately \$475,500 (3.44%). The Sheriff's Division accounts for most of the increase. Increases are in personnel, jail operation for utilities, inmate housing, significant maintenance needs, and capital.

Transportation – Initiatives #1, #5 and #8

The FY20 budget provides an overall 11.69% decrease in funding. The decrease is due to Carteret County Area Transportation Program (CCATS) capital grants for vehicles funded in FY19, and that are not funded in the FY20 budget. In addition, airport hanger repairs resulting from the hurricane were funded in FY19. Service levels continue to be enhanced in the CCATS program. The recommended budget funds 2 new full time driver positions that were part time. Fiscal years 2019 and 2020 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, 19.25%. Of the \$18.26 million funding, \$11.58 million funds Social Services, \$4.77 million funds public health, and \$1.20 million fund other human services with \$.71 million funding mental health services. The programs offered

are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.38 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 opens 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 will provide 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 FY20.

This recommended budget fulfills another Board initiative. The County and Public Schools are partnering to fund and implement the Botvin Life Skills Training Program for a Drug-free Youth. The program is for students in grades 3-12, and will be taught in the 2019-20 school year.

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 patients, and as a result has increased revenues to help offset program expenses.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$9.80 million, 31.42% of the County's total budget. In addition, School System and Community College debt service total \$5.72 million. Recommended operating funding for the School System, including charter schools, is increased from the current year to \$23.67 million. Increases fulfill the Board of Commissioners commitment to fund the second year of the MAST High School and the second year of noncertified personnel salary adjustments. The School System ranked fifteenth in the state in local funding per ADM during 2018 fiscal year; 2019 fiscal year information is not available. Community College recommended operating funding is increased from the current year to \$2.62 million. The recommended budget maintains \$825,000 capital funding, FY18 funding level. The recommended budget provides \$2.70 million capital funding for the School System, and fulfills the Commissioners' commitment to the Schools for technology. The County Commission is committed to School technology, and in the FY budget adoption, 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. Beginning with this recommended budget, the Board of Commissioners' agreed to the fund all the technology lease agreement that is approximately \$715,000 annually for fiscal years 2020 – 2022.

Fund Balance - Initiative #1

The budget, as presented, appropriates \$5.30 million general fund balance to balance revenues and expenditures, \$24,430 less than the FY19 adopted budget. The fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 17.83% of general fund expenditures on June 30, 2019; a decrease from FY18 audited percentage 36.88%. This is an \$11.44 million decrease in unassigned fund balance. This large decrease is due to projected \$9.39 million in outstanding FEMA and state Hurricane Florence reimbursement proceeds at June 30, 2019. This large accounts receivable will increase restricted fund balance. If the funds are received by year-end, unassigned fund balance percentage is projected at 27.31%. However, it is very unlikely these funds will be received. Please see the fund balance section for a detailed discussion on page 41.

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

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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 20 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 2018 was 14.40%, a decrease from 2017 that was 19.83%. 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 is especially important in a strong economy and tight job market with current unemployment rates less than 4% and projected to decrease to 3.3% in 2020. This recommended budget continues the merit system the Board implemented two 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. No cost of living adjustment is funded in the recommended budget. The budget places resources funding six new positions:

- Sheriff Deputy School Resource Officer – 50% grant funded
- Sheriff Deputy Electronic Monitoring Officer – This program assists in reducing inmate population thus reduces inmate housing and medical expenses that the County would be required to pay.
- Sheriff Detention Classification Officer
- 2 CCATs transportation drivers
- Social Services Medicaid Income Maintenance Caseworker – combination of federal and local funds

Other Funds

Emergency Telephone System Fund – Initiatives #1 and #2

This fund's recommended budget is \$431,000, an \$11,000 decrease from fiscal year 2019. 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 \$386,645, approximately twice the amount of the current fiscal year. The increase 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. The State decreased the funding in FY19 so fund balance decreased to this 20% requirement. As a result, FY20 funding is increased to the traditional level.

County Capital Improvements Fund – Initiatives #5 and #9

The recommended capital improvements fund is \$555,000. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department. In addition, 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. Also, waterway dredging projects continued and will continue in FY20.

Water Services

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

The recommended water fund budget is \$1,133,500, 3.64% more than the FY19 amended budget. The increase is due to the water plant's electrical control panel scheduled replacement. The control panel is obsolete and needs replacing. Over the last three to four fiscal years, the County has placed emphasis on deferred system and line maintenance. Fiscal year 20 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 \$245,880 or 21.69% of the Water Fund budget.

The recommended budget projects \$702,900 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 FY20 proposed tax rate is 5.5 cents per \$100 of assessed value, the same rate as the last eight years. The recommended budget transfers \$420,000 from the fund to the Water Fund, \$20,000 more than FY19. The transfer increase is due to the water plant's system maintenance needs. This budget projects using \$25,000 of the Water Taxing District fund balance, leaving an estimated unassigned fund balance of \$211,500 June 30, 2019. 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.

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 FY20 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,

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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 FY20 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 \$495,405 for all funds. Salter Path Special Tax District revenues and expenses are decreased \$5,500 due to a reduction of reduction of the recommended tax rate. Rescue and Fire Districts Funds revenues and expenses are increased \$500,905 due to additional needs presented to the Commission for these taxing districts. Below is a list of changes from the recommended budget to the adopted budget.

FY 2019 - 2020 Recommended Budget Revenues \$118,680,855

Revenue Summary Changes

General Fund Revenue Changes

Total General Fund Changes -

Other Funds Revenue Changes

Rescue Districts Fund

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

The Board of Commissioners increased \$115,785 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$137,655. 253,440

Fire Districts Fund

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

The Board of Commissioners increased \$118,650 ad valorem property tax revenue and decreased the amount of districts' reserves appropriation by \$128,815. 247,465

Salter Path Special Tax District

The Board of Commissioners decreased the ad valorem property tax rate resulting in a \$5,500 decrease in revenues. (5,500)

FY 2018 - 2019 Adopted Budget Revenues \$119,176,260

FY 2019 - 2020 Recommended Budget Expenditures

\$118,680,855

Expenditure Summary Changes

General Fund Expenditure Changes

Total General Fund Expenditure Changes

-

Other Funds Expenditure Changes

Salter Path Special Tax District

The Board of Commissioners decreased the ad valorem property tax rate resulting in a \$5,500 decrease in revenues available in this district.

(5,500)

Rescue Districts Fund

The Board of Commissioners increased \$115,785 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$137,655.

253,440

Fire Districts Fund

The Board of Commissioners increased \$118,650 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$128,815.

247,465

FY 2019 - 2020 Adopted Budget Expenditures

\$119,176,260

Budget Summary

Fund Structure

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

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

Major Fund

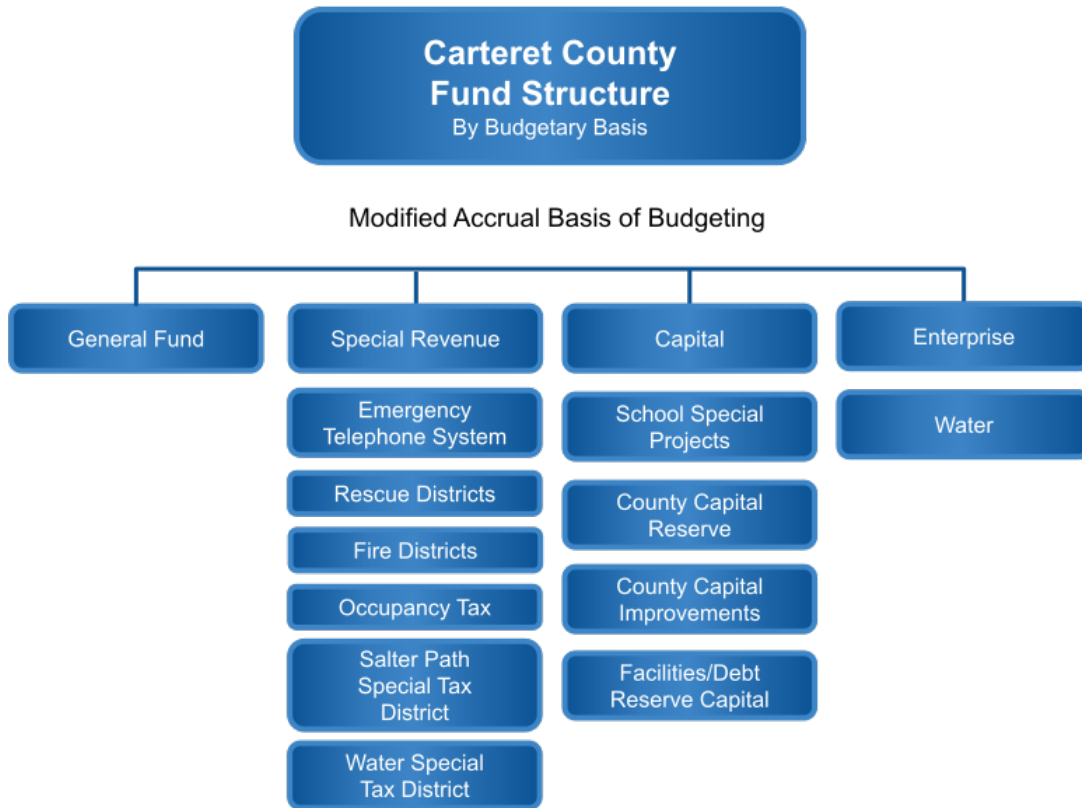
- **General Fund** – The general fund is the general operating fund of the County. It is used to account for all financial resources such as ad valorem taxes, sales taxes, state-shared revenues, and fees for services. The major expenditures categories are general government, public safety, human services, environmental protection, economic development, education, cultural and recreation, and debt services.

Nonmajor Funds

- **Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
 - *Emergency Telephone System Fund* – Accounts for assessments that are used for emergency telephone system equipment enhancements and for program costs.
 - *Rescue District Fund* – Accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts.
 - *Fire District Fund* – Accounts for the special fire district tax assessed on rural areas of the county and is distributed to those districts.
 - *Occupancy Tax Fund* – Accounts for taxes collected on hotel and motel room rental within the County. These funds are used to promote tourism and for beach nourishment.
 - *Salter Path Special Tax District* – This fund is a special tax district that was established to fund beach nourishment in the Salter Path community.
 - *Water Special Tax District* – Accounts for special water tax assessed to fund water system upgrades.
- **Capital Projects Funds** – The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.
 - *School Special Projects* – This fund is used for school capital projects and improvements that are completed within one year.
 - *County Capital Reserve* – This fund is used to account for future capital outlays for the benefit of the County.
 - *County Capital Improvements* – This fund is used to account for annual capital projects.
 - *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.

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.



Budgetary Control

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

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

Budget Process

Legal Budget Requirements

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

Budget Preparation Calendar

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

Departmental Requests

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

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

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

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

Budget Planning Phase	The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision making process which includes both short and long range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed
Budget Development Phase	Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with department being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.
Policy Development Phase	The Commission met during February to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.
Budget Review And Modification Phase	The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.
Budget Adoption Phase	The County Manager's recommended budget was presented on May 6, 2019 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 3, 2019. In accordance with NC General Statute 159, Article 31, the budget was adopted on June 17, 2019. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.
Budget Implementation Phase	Departments are accountable for budgetary control throughout the fiscal year. The Finance Department monitors and analyzes revenues and expenditures throughout the year. Expenditures and revenue patterns are examined on a weekly basis. The Finance Department also provides quarterly financial reports disclosing the County's actual revenue, expenditures as compared to the adopted budget.

The budget may be amended throughout the fiscal year. The Board of Commissioners may amend the budget by a majority vote. In addition, the county manager is authorized to approve transfers between departments not to exceed \$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

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

April 15, 2019	Board of Commissioners adopt budget calendar
January 23	Staff Meeting to distribute budget materials to department head
February 7	Board of Commissioners Seminar
January 23 - February 22	Departments prepare budget request
February 22	Department budgets due to Finance Department
February 22 – March 22	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 22 – April 18	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 28	Community College and County Schools budget due to County Manager and Finance Department
May 6	Recommended budget presented to the Board of Commissioners.
May 17	Board of Commissioners to review recommended budget and conduct budget workshops.
May 26	Advertise public hearing for annual budget.
June 3	Public hearing held by Board of Commissioners
June 17, 2019	Board of Commissioners adopt annual budget

• Budget Assumptions

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

- Modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budget conservatively with the anticipation of low interest rates through the 2020 fiscal year. This is based on Federal Reserve indications.

Consolidated Funds Summary Fiscal Year

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

	Governmental Funds		Enterprise Funds		
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund	Total Budget
Financial Sources					
Ad Valorem	\$ 47,728,000	\$ 7,125,430	\$ -	\$ -	\$ 54,853,430
Other Taxes	15,843,000	10,074,800	-	-	25,917,800
Permits & Fees	3,192,410	-	-	-	3,192,410
Intergovernmental	13,405,725	372,450	-	-	13,778,175
Sales & Services	4,263,650	-	-	-	4,263,650
Interest Earnings	900,000	15,655	30,000	7,500	953,155
Water Revenue	-	-	-	702,900	702,900
Miscellaneous	59,500	-	-	-	59,500
Total Estimated Financial Sources	85,392,285	17,588,335	30,000	710,400	103,721,020
Expenditures					
General Government	8,670,535	-	90,000	-	8,760,535
Public Safety	14,305,595	9,559,165	-	-	23,864,760
Transportation	1,342,560	-	350,000	-	1,692,560
Environmental Protection	4,196,445	-	-	-	4,196,445
Economic & Physical Development	2,156,175	3,935,250	-	-	6,091,425
Human Services	18,255,800	-	25,000	-	18,280,800
Education	27,110,000	-	2,700,000	-	29,810,000
Cultural & Recreation	3,709,030	-	90,000	-	3,799,030
Non Departmental	4,223,355	-	1,969,300	-	6,192,655
Water Operations	-	-	-	887,620	887,620
Capital Outlay	-	-	-	-	-
Principal Retirement	4,667,100	-	-	189,080	4,856,180
Interest and Fiscal Charges	1,102,000	27,000	-	56,800	1,185,800
Total Expenditures	89,738,595	13,521,415	5,224,300	1,133,500	109,617,810
Excess (deficiency) of revenues over(under) expenditures	(4,346,310)	4,066,920	(5,194,300)	(423,100)	(5,896,790)
Other Financing Sources and Uses					
Sale of Property	25,000	-	-	-	25,000
Bonded Sale/Debt Security Issuance	-	-	-	-	-
Appropriated reserve fund balance	85,960	-	-	-	85,960
Other Transfers	(5,104,300)	(4,454,150)	-	-	(9,558,450)
Transfers	4,039,650	-	5,104,300	420,000	9,563,950
Total Other Sources (Uses)	(953,690)	(4,454,150)	5,104,300	420,000	116,460
Net Increase (Decrease) in Fund Balance	(5,300,000)	(387,230)	(90,000)	(3,100)	(5,780,330)
Fund Balance July 1,	51,958,194	3,842,045	5,990,244	521,044	62,311,527
Fund Balance June 30	\$ 46,658,194	\$ 3,454,815	\$ 5,900,244	\$ 517,944	\$ 56,531,197

Combined Revenue and Expenditures All Funds Combined

	Actual FY 18	Amended FY 19	Adopted FY 20	Percentage Change FY 19 to FY 20	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$52,974,060	\$53,510,395	\$54,853,430	2.51%	46.47%
Other Taxes	24,775,357	25,496,750	25,917,800	1.65%	21.96%
Permits & Fees	3,281,638	3,210,385	3,192,410	-0.56%	2.70%
Intergovernmental	13,829,042	34,287,418	13,783,675	-59.80%	11.68%
Sales & Services	4,202,268	4,179,210	4,263,650	2.02%	3.61%
Interest Earnings	623,596	314,200	945,655	200.97%	0.80%
Miscellaneous	216,889	1,493,545	84,500	-94.34%	0.07%
Other Financing Sources	8,568,949	41,827,274	15,001,640	-64.13%	12.71%
Total	\$108,471,799	\$164,319,177	\$118,042,760	-28.16%	100.00%
Expenditures					
General Government	\$7,820,375	\$9,863,586	\$8,802,085	-10.76%	7.46%
Public Safety	20,430,531	24,330,171	23,904,880	-1.75%	20.25%
Transportation	1,789,224	2,474,346	1,693,135	-31.57%	1.43%
Environmental Protection	3,854,481	18,667,074	4,193,965	-77.53%	3.55%
Economic & Physical Development	10,056,392	23,883,190	6,091,685	-74.49%	5.16%
Human Services	15,425,115	18,288,884	18,270,080	-0.10%	15.48%
Education	28,083,374	29,019,612	29,810,000	2.72%	25.25%
Cultural & Recreation	3,737,291	5,042,399	3,799,330	-24.65%	3.22%
Debt Service	7,003,253	6,789,100	5,769,100	-15.02%	4.89%
Non Departmental	5,834,257	25,953,015	15,708,500	-39.47%	13.31%
Total	\$104,034,294	\$164,311,377	\$118,042,760	-28.16%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$674,952	\$675,000	\$702,900	4.13%	62.01%
Water Non Operating	446,931	453,655	430,600	-5.08%	37.99%
Total	\$1,121,883	\$1,128,655	\$1,133,500	0.43%	100.00%
Expenditures					
Water Operating	\$1,194,833	\$835,440	\$873,390	4.54%	77.05%
Water Nonoperating	65,056	293,215	260,110	-11.29%	22.95%
Total	\$1,259,889	\$1,128,655	\$1,133,500	0.43%	100.00%
Entity Totals					
Total Entity Revenues	\$109,593,682	\$165,447,832	\$119,176,260	-27.97%	100.00%
Total Entity Expenditures	\$105,294,182	\$165,440,032	\$119,176,260	-27.96%	100.00%

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 27

	Actual FY 18	Amended FY 19	Adopted FY 20	Percentage Change FY 19 to FY 20	Percent of Fund Total
General Fund					
Revenues					
Ad Valorem	\$ 46,488,835	\$ 46,620,000	\$ 47,728,000	2.38%	50.32%
Other Taxes	15,163,497	15,237,000	15,843,000	3.98%	16.70%
Permits & Fees	3,281,638	3,210,385	3,192,410	-0.56%	3.37%
Intergovernmental	13,407,386	28,982,748	13,411,225	-53.73%	14.14%
Sales & Services	4,202,268	4,179,210	4,263,650	2.02%	4.50%
Interest Earnings	550,755	300,000	900,000	200.00%	0.95%
Miscellaneous	211,389	1,393,545	84,500	-93.94%	0.09%
Other Financing Sources	3,829,532	23,330,095	9,420,110	-59.62%	9.93%
Total	\$ 87,135,299	\$ 123,252,983	\$ 94,842,895	-23.05%	100.00%
Expenditures					
General Government	\$ 7,741,029	\$ 9,773,586	\$ 8,712,085	-10.86%	9.19%
Public Safety	11,950,265	14,769,877	14,321,715	-3.03%	15.10%
Transportation	1,439,418	1,567,736	1,343,135	-14.33%	1.42%
Environmental Protection	3,854,481	18,667,074	4,193,965	-77.53%	4.42%
Economic & Physical Dev.	2,483,058	2,822,377	2,156,435	-23.60%	2.27%
Human Services	15,268,009	18,238,884	18,245,080	0.03%	19.24%
Education	25,398,749	26,684,550	27,110,000	1.59%	28.58%
Cultural & Recreation	3,591,363	4,220,534	3,709,330	-12.11%	3.91%
Debt Service	7,003,253	6,789,100	5,769,100	-15.02%	6.08%
Non Departmental	5,395,804	19,711,465	9,282,050	-52.91%	9.79%
Total	\$ 84,125,429	\$ 123,245,183	\$ 94,842,895	-23.05%	100.00%
Emergency Telephone System Fund					
Intergovernmental	\$ 191,999	\$ 190,000	\$ 372,450	96.03%	
Interest	9,662	3,000	9,355	211.83%	
Other Financing Sources	-	319,999	49,195	-84.63%	
Total	\$ 201,661	\$ 512,999	\$ 431,000	-15.98%	100.00%
Expenditures - Public Safety	\$ 195,371	\$ 512,999	\$ 431,000	-15.98%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 2,539,493	\$ 2,639,625	\$ 2,755,410	4.39%	
Other Taxes	744,241	890,260	794,000	-10.81%	
Interest	6,798	-	-	0.00%	
Other Financing Sources	-	81,895	145,465	77.62%	
Total	\$ 3,290,532	\$ 3,611,780	\$ 3,694,875	2.30%	100.00%
Expenditures - Public Safety	\$ 3,189,131	\$ 3,611,780	\$ 3,694,875	2.30%	100.00%

Overview

	Actual FY 18	Amended FY 19	Adopted FY 20	Percentage Change FY 19 to FY 20	Percent of Fund Total
Fire Districts					
Ad Valorem Taxes	\$ 3,639,904	\$ 3,952,370	\$ 4,071,020	3.00%	
Other Taxes	1,191,149	1,402,390	1,218,700	-13.10%	
Interest	13,347	-	-	0.00%	
Other Financing Sources	-	80,755	167,570	107.50%	
Total	\$ 4,844,400	\$ 5,435,515	\$ 5,457,290	0.40%	100.00%
Expenditures - Public Safety	\$ 5,095,765	\$ 5,435,515	\$ 5,457,290	0.40%	100.00%
Occupancy Tax					
Occupancy Tax	\$ 7,578,006	\$ 7,870,000	\$ 7,960,000	1.14%	
Interest	119	-	-	0.00%	
Total	\$ 7,578,125	\$ 7,870,000	\$ 7,960,000	1.14%	100.00%
Expenditures - Economic Development	\$ 7,573,330	\$ 7,870,000	\$ 7,960,000	1.14%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ 6,693	\$ 6,400	\$ 7,000	9.38%	
Sales Tax	2,135	2,100	2,100	0.00%	
Interest	628	200	300	50.00%	
Other Financing Sources	-	69,350	-	0.00%	
Total	\$ 9,456	\$ 78,050	\$ 9,400	-87.96%	100.00%
Expenditures - Economic Development	\$ 3,617	\$ 78,050	\$ 9,400	-87.96%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ 299,136	\$ 292,000	\$ 292,000	0.00%	
Sales Tax	96,329	95,000	100,000	5.26%	
Interest	1,505	1,000	6,000	500.00%	
Other Financing Sources	-	15,000	25,000	100.00%	
Total	\$ 396,969	\$ 403,000	\$ 423,000	4.96%	100.00%
Expenditures	\$ 434,840	\$ 403,000	\$ 423,000	4.96%	100.00%
School Capital Projects					
Interest	\$ 4,795	\$ 5,000	\$ 15,000	100.00%	
Other Financing Sources	2,259,800	2,330,062	2,685,000	15.23%	
Total	\$ 2,264,595	\$ 2,335,062	\$ 2,700,000	15.63%	100.00%
Expenditures - Capital Outlay	\$ 2,684,625	\$ 2,335,062	\$ 2,700,000	15.63%	100.00%
Capital Reserve Fund					
Interest	\$ 8,414	\$ -	\$ -	0.00%	
Total	\$ 8,414	\$ -	\$ -	0.00%	100.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	100.00%

	Actual FY 18	Amended FY 19	Adopted FY 20	Percentage Change FY 19 to FY 20	Percent of Fund Total
Capital Improvements Fund					
Sales Tax Refund	\$ 29,911	\$ -	\$ -	0.00%	
Intergovernmental	199,746	5,114,670	-	-100.00%	
Interest	12,008	5,000	15,000	200.00%	
Miscellaneous	5,500	100,000	-	-100.00%	
Other Financing Sources	1,187,617	13,969,418	540,000	-96.13%	
Total	\$ 1,434,782	\$ 19,189,088	\$ 555,000	-97.11%	100.00%
Expenditures - Capital Outlay	\$ 732,186	\$ 19,189,088	\$ 555,000	-97.11%	100.00%
Facilities/Debt Reserve Capital Fund					
Interest	\$ 15,565	\$ -	\$ -	0.00%	
Other Financing Sources	1,292,000	1,630,700	1,969,300	20.76%	
Total	\$ 1,307,565	\$ 1,630,700	\$ 1,969,300	20.76%	100.00%
Expenditures	\$ -	\$ 1,630,700	\$ 1,969,300	20.76%	100.00%
Water Fund					
Operating Revenues	\$ 674,952	\$ 723,655	\$ 702,900	-2.87%	
Non Operating Revenues	13,331	5,000	7,500	50.00%	
Other Financing Sources	433,600	400,000	423,100	5.78%	
Total	\$ 1,121,883	\$ 1,128,655	\$ 1,133,500	0.43%	100.00%
Operating Expenditures	\$ 1,194,833	\$ 860,940	\$ 873,390	1.45%	
Non Operating Expenditures	65,056	267,715	260,110	-2.84%	
Total Water Expenditures	\$ 1,259,889	\$ 1,128,655	\$ 1,133,500	0.43%	100.00%

REVENUE AND EXPENDITURE STATEMENTS AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT FISCAL YEARS 2016 THRU BUDGETED 2020

	Actual FY 16	Actual FY 17	Actual FY 18	Projected 2019	Adopted 2020
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 43,935,763	\$ 45,861,611	\$ 46,488,835	\$ 47,135,000	\$ 47,728,000
Other taxes and licenses	13,778,047	13,880,252	15,163,497	15,748,000	15,843,000
Permits and fees	2,869,207	3,129,750	3,281,638	3,091,500	3,192,410
Intergovernmental	14,494,998	14,989,886	13,407,386	28,849,540	13,411,225
Sales and services	3,998,927	4,010,481	4,202,268	4,172,790	4,263,650
Interest	228,148	300,068	550,755	1,032,000	900,000
Miscellaneous	219,824	282,980	190,063	932,000	59,500
Total Revenue	79,524,914	82,455,027	83,284,441	100,960,830	85,397,785
EXPENDITURES					
Current					
General Government	7,653,711	7,451,324	7,741,029	9,077,991	8,712,085
Public Safety	10,815,243	11,235,670	11,950,265	13,959,530	14,321,715
Transportation	1,214,961	1,029,693	1,439,418	1,525,485	1,343,135
Environmental Protection	3,576,906	3,645,840	3,854,481	18,251,485	4,193,965
Economic & Phys. Dev.	2,058,976	2,254,184	2,483,058	2,126,250	2,156,435
Human Services	16,312,094	16,049,596	15,286,265	16,465,335	18,245,080
Education	23,551,049	25,173,000	25,398,749	26,684,550	27,110,000
Cultural & Recreation	3,474,047	3,430,210	3,591,363	4,089,620	3,709,330
Nondepartmental	-	-	-	-	4,177,750
Debt Services					
Principal	6,273,039	6,393,868	5,541,914	5,384,780	4,667,100
Interest and fees	1,839,634	1,703,633	1,461,339	1,278,715	1,102,000
Total Expenditures	76,769,660	78,367,018	78,747,881	98,843,741	89,738,595
Revenues over (under) expenditures	2,755,254	4,088,008	4,536,560	2,117,089	(4,340,810)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	3,439,425	3,554,985	3,829,532	3,979,350	4,034,150
Appropriated reserved fund balance	-	-	-	100,000	85,960
Operating transfers out	(6,167,525)	(3,672,500)	(5,395,804)	(16,595,813)	(5,104,300)
Proceeds from sale of capital assets	11,440	1,064,519	21,327	520,000	25,000
Total other financing sources (uses)	(2,716,660)	947,004	(1,544,946)	(11,996,463)	(959,190)
Revenue & other financing sources over expenditures and other financing uses	38,594	5,035,013	2,991,614	(9,879,374)	(5,300,000)
FUND BALANCE, BEGINNING	53,772,347	53,810,941	58,845,954	61,837,568	51,958,194
FUND BALANCE ENDING	\$ 53,810,941	\$ 58,845,954	\$ 61,837,568	\$ 51,958,194	\$ 46,658,194

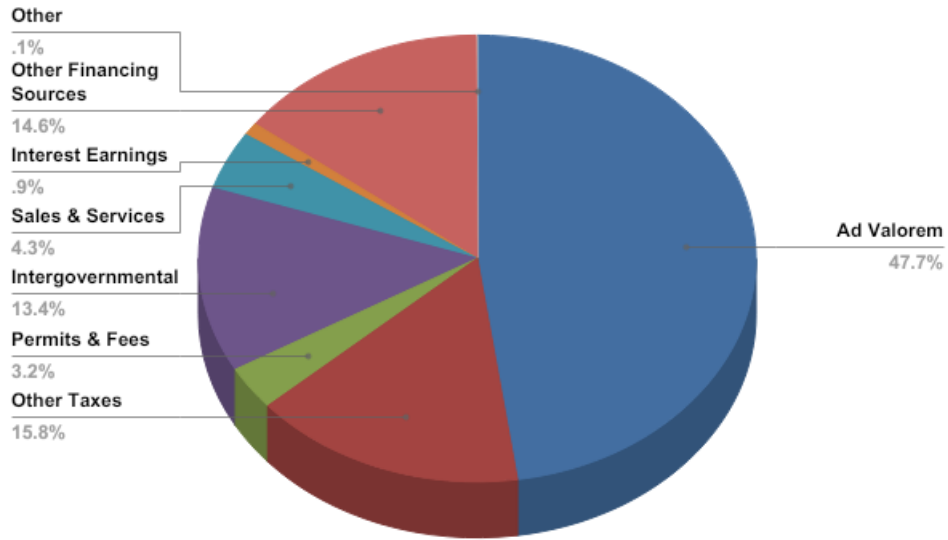
	Actual FY 16	Actual FY 17	Actual FY 18	Projected 2019	Adopted 2020
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	\$ 537,420	\$ 541,187	\$ 191,999	\$ 413,165	\$ 372,450
Interest	4,196	4,225	9,662	15,000	9,355
Miscellaneous	-	1,759	-	-	-
Other Financing Sources	14,525	-	-	-	-
Total Revenue	556,141	547,170	201,661	428,165	381,805
EXPENDITURES - Public Safety					
	298,532	691,965	195,371	341,500	431,000
Revenues over (under) expenditures	257,609	(144,794)	6,291	86,665	(49,195)
Revenue & other financing sources over (under) expenditures and other financing uses	257,609	(144,794)	6,291	86,665	(49,195)
ENDING FUND BALANCE	\$ 1,238,771	\$ 1,093,977	\$ 1,100,267	\$ 1,186,932	\$ 1,137,737
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 2,047,904	\$ 2,214,160	\$ 2,539,493	\$ 2,639,625	\$ 2,755,410
Other taxes	608,266	646,229	744,241	976,260	794,000
Interest	3,102	4,210	6,798	-	-
Total Revenue	2,659,272	2,864,599	3,290,532	3,615,885	3,549,410
EXPENDITURES - Public Safety					
	2,620,178	2,746,609	3,189,131	3,451,710	3,694,875
Revenues over (under) expenditures	39,094	117,990	101,401	164,175	(145,465)
Revenue & other financing sources over (under) expenditures and other financing uses	39,094	117,990	101,401	164,175	(145,465)
ENDING FUND BALANCE	\$ 985,111	\$ 1,103,101	\$ 1,204,503	\$ 1,368,678	\$ 1,223,213
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,347,186	\$ 3,579,581	\$ 3,639,904	\$ 3,952,370	\$ 4,071,020
Other taxes	1,001,899	1,054,658	1,191,149	1,398,890	1,218,700
Interest	6,065	7,838	13,347	15,000	-
Miscellaneous	-	300	-	4,810	-
Total Revenue	4,355,150	4,642,377	4,844,400	5,371,070	5,289,720
EXPENDITURES - Public Safety					
	4,324,233	4,793,639	4,965,765	5,270,775	5,457,290
Revenues over (under) expenditures	30,917	(151,261)	(121,364)	100,295	(167,570)
Revenue & other financing sources over (under) expenditures and other financing uses	30,917	(151,261)	(121,364)	100,295	(167,570)
ENDING FUND BALANCE	\$ 1,796,663	\$ 1,645,403	\$ 1,524,039	\$ 1,624,334	\$ 1,456,764

	Actual FY 16	Actual FY 17	Actual FY 18	Projected 2019	Adopted 2020
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 6,561	\$ 6,207	\$ 6,693	\$ 6,500	\$ 7,000
Other Taxes	1,861	2,022	2,135	2,100	2,100
Interest	209	285	628	700	300
Total Revenue	8,631	8,513	9,456	9,300	9,400
EXPENDITURES - Economic & Phys. & Dev.					
	-	-	-	-	9,400
Revenues over (under) expenditures	8,631	8,513	9,456	9,300	-
OTHER FINANCING SOURCES (USES)					
Transfer to Other Funds	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	8,631	8,513	9,456	9,300	-
ENDING FUND BALANCE	\$ 54,327	\$ 62,840	\$ 72,297	\$ 81,597	\$ 81,597
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 284,108	\$ 287,122	\$ 299,136	\$ 293,000	\$ 292,000
Other Taxes	85,144	93,390	96,329	105,000	100,000
Interest	669	893	1,505	4,500	6,000
Total Revenue	369,921	381,405	396,969	402,500	398,000
EXPENDITURES					
	-	-	-	-	-
Revenues over (under) expenditures	369,921	381,405	396,969	402,500	398,000
OTHER FINANCING SOURCES (USES)					
Transfer to Water Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,258)	(1,332)	(1,240)	(1,300)	(3,000)
Revenue & other financing sources over (under) expenditures and other financing uses	368,663	380,073	395,730	401,200	395,000
ENDING FUND BALANCE	\$ 547,135	\$ 927,208	\$ 1,322,938	\$ 1,724,138	\$ 2,119,138
OCCUPANCY TAX FUND					
REVENUE					
Other taxes	\$ 6,716,160	\$ 7,028,630	\$ 7,578,006	\$ 7,610,000	\$ 7,960,000
Interest	529	1,105	119	-	-
Total Revenue	6,716,689	7,029,735	7,578,125	7,610,000	7,960,000
EXPENDITURES - Economic & Phy. Development					
	3,439,425	3,554,985	3,829,532	3,761,950	3,935,250
Revenues over (under) expenditures	3,277,264	3,474,750	3,748,593	3,848,050	4,024,750
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-

	Actual FY 16	Actual FY 17	Actual FY 18	Projected 2019	Adopted 2020
Revenue & other financing sources over expenditures and other financing uses	3,277,264	3,474,750	3,748,593	3,848,050	4,024,750
ENDING FUND BALANCE	\$ 3,366,143	\$ 6,840,893	\$ 10,589,486	\$ 14,437,536	\$ 18,462,286
CAPITAL RESERVE FUND					
REVENUE					
Interest	\$ 2,640	\$ 3,876	\$ 8,414	\$ 10,000	\$ -
Proceeds from sale of capital assets	-	209,341	-	-	-
Total Revenue	2,640	213,217	8,414	10,000	-
EXPENDITURES - Capital Outlay	-	-	-	-	-
Revenues over (under) expenditures	2,640	213,217	8,414	10,000	-
ENDING FUND BALANCE	\$ 737,234	\$ 950,452	\$ 958,866	\$ 968,866	\$ 968,866
CAPITAL IMPROVEMENTS FUND					
REVENUE					
Intergovernmental	\$ 168,320	\$ 585,517	\$ 229,658	\$ 5,201,775	\$ -
Interest	7,777	4,545	12,008	20,000	15,000
Miscellaneous Income	100,000	-	5,500	100,000	-
Total Revenue	276,097	590,062	247,165	5,321,775	15,000
EXPENDITURES - Capital Outlay	2,383,898	1,406,762	732,186	18,412,560	555,000
Revenues over (under) expenditures	(2,107,802)	(816,700)	(485,020)	(13,090,785)	(540,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	100,000	650,500	1,187,617	12,994,615	450,000
Total Other Financing Sources (Uses)	100,000	650,500	1,187,617	12,994,615	450,000
Revenue & other financing sources over (under) expenditures and other financing uses	(2,007,802)	(166,200)	702,598	(96,170)	(90,000)
ENDING FUND BALANCE	\$ 1,021,139	\$ 854,939	\$ 1,557,537	\$ 1,461,367	\$ 1,371,367
FACILITIES/DEBT RESERVE CAPITAL FUND					
REVENUE					
Interest	\$ 904	\$ 2,495	\$ 15,565	\$ 45,000	\$ -
Total Revenue	904	2,495	15,565	45,000	-
EXPENDITURES - Capital Outlay	-	-	-	-	-
Revenues over (under) expenditures	904	2,495	15,565	45,000	-
OTHER FINANCING SOURCES (USES)					
Transfers in	300,000	300,000	1,292,000	1,630,700	1,969,300
Contingency	-	-	-	-	-
Total Other Financing Sources	300,000	300,000	1,292,000	1,630,700	1,969,300
Revenue & other financing sources over (under) expenditures and other financing uses	300,904	302,495	1,307,565	1,675,700	1,969,300
ENDING FUND BALANCE	\$ 300,904	\$ 603,399	\$ 1,910,964	\$ 3,586,664	\$ 5,555,964

	Actual FY 16	Actual FY 17	Actual FY 18	Projected 2019	Adopted 2020
SCHOOL CAPITAL FUND					
REVENUE					
Interest	\$ 5,883	\$ 3,970	\$ 4,795	\$ -	\$ 15,000
Total Revenue	5,883	3,970	4,795	-	15,000
EXPENDITURES - Capital Outlay					
	2,811,776	1,818,292	1,948,151	-	2,700,000
Revenues over (under) expenditures	(2,805,893)	(1,814,322)	(1,943,356)	-	(2,685,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	2,403,000	1,721,000	2,259,800	-	2,685,000
Total Other Financing Sources	2,403,000	1,721,000	2,259,800	-	2,685,000
Revenue & other financing sources over (under) expenditures and other financing uses	(402,893)	(93,322)	316,444	-	-
ENDING FUND BALANCE	\$ 1,671,818	\$ 1,578,496	\$ 1,894,940	\$ 1,894,940	\$ 1,894,940
WATER FUND					
REVENUE					
Operating Revenues	\$ 576,598	\$ 584,344	\$ 674,952	\$ 701,255	\$ 702,900
Non Operating Revenues	3,648	5,428	13,331	10,300	7,500
Total Revenue	580,245	589,772	688,283	711,555	710,400
EXPENDITURES					
Operating	966,492	1,044,429	1,192,588	701,655	870,390
Capital Expenditures	3,368	3,090	2,245	2,600	3,000
Debt Service	75,708	70,537	65,056	249,700	245,880
Total Expenditures	1,045,568	1,118,056	1,259,889	953,955	1,119,270
Revenues over (under) expenditures	(465,322)	(528,284)	(571,606)	(242,400)	(408,870)
OTHER FINANCING SOURCES (USES)					
Transfers in	324,000	355,000	433,600	400,000	420,000
Contingency	-	-	-	-	-
Total Other Financing Sources (Uses)	324,000	355,000	433,600	400,000	405,770
Revenue & other financing sources over (under) expenditures and other financing uses	(141,322)	(173,284)	(138,007)	157,600	(3,100)
ENDING FUND BALANCE	\$ 674,735	\$ 501,451	\$ 363,444	\$ 521,044	\$ 517,944

**Fiscal Year 2020
Governmental Revenues
By Category**



Notes:

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

Budget Summary

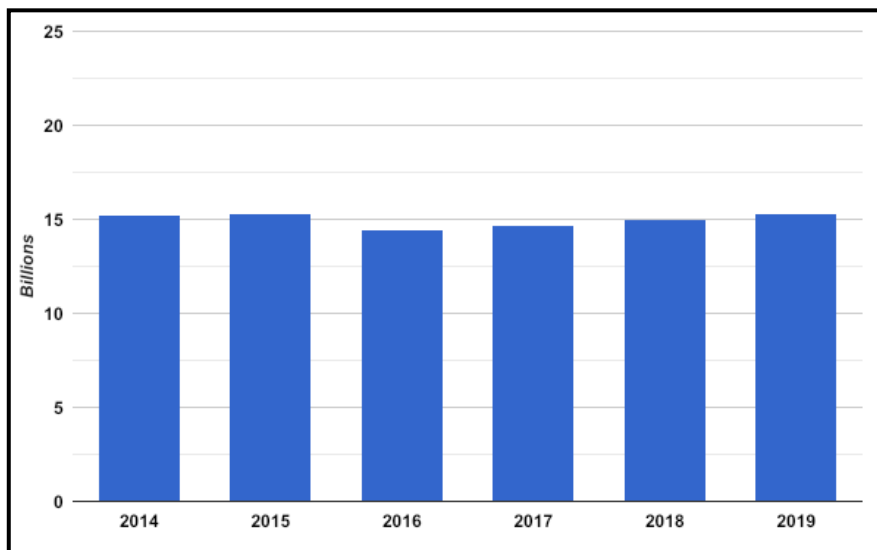
Revenue Summary By Category

The County receives revenues from many different sources. These various sources have been grouped into 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. Ad valorem revenue is based on an adopted tax rate of \$.3100 per \$100 of assessed valuation. This equals \$46,540,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,501,000. 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 216 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.

Assessed Value



Note: Fiscal Year 2016 is revaluation year.

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

Aside from economic conditions, and the extended lag time in receiving sales tax revenues, another major factor affecting local variation in sales tax distributions is non-profit sales tax refunds. Currently, non-profit entities have up to three years to request sales tax refunds. Carteret County has a community college, a medical facility and several agencies with non-profit status and sales tax refunds can add up quickly and vary significantly month to month. The unpredictable timing of when these tax-exempt entities file for refunds result in high volatility in the amount of sales tax taken out total distributions each month. These refunds are taken out of sales tax distributions before they are distributed to the County and thus affects the municipalities, special taxing districts as well as the County. Statistics show that refunds are up 37% compared to last year, statewide.

Several years ago, the North Carolina General Assembly passed a new bill that significantly impacted sales tax revenue for Carteret County. The new bill broadened the sales tax base and had a new distribution formula for allocating those revenues among counties. The revenues that were generated from the expanded tax base were distributed to 79 counties according to allocation percentages defined in NCGS 105-524 (c). Carteret County was among 21 other counties that did not receive any of those distributions. The new law had a negative financial impact on the County. Because hold harmless amounts that the counties disburse to the municipalities are factored into the calculations, Carteret showed a net loss in sales tax revenues.

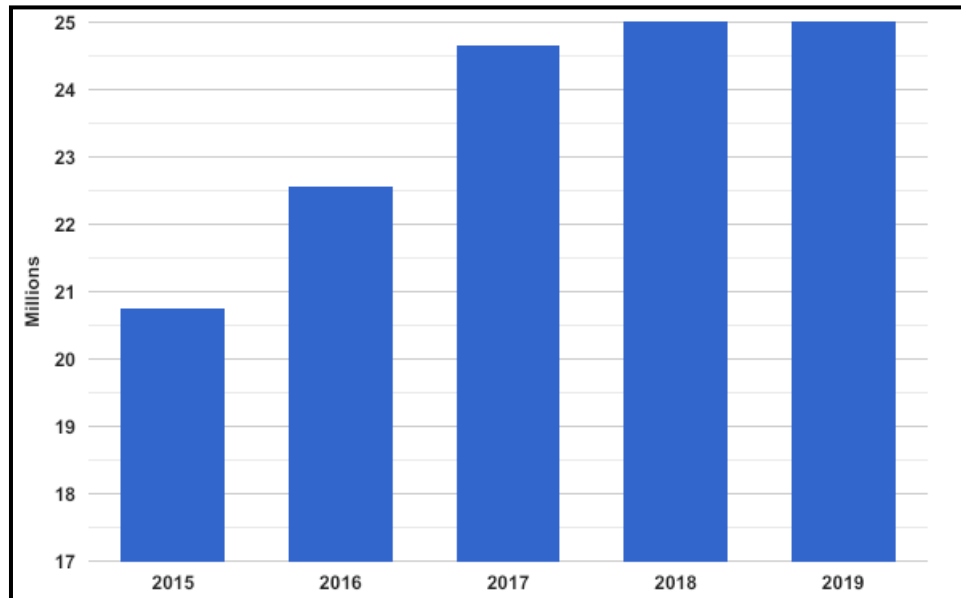
Once again, Carteret County is cautiously watching a new bill that has been introduced to the North Carolina General Assembly. The bill proposes a new distribution formula that will adversely affect sales tax revenues for the County. The projected loss for the County and municipalities total \$1.7 million and a loss of \$1.1 million to Carteret County alone.

Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. The County anticipates a 3.94% (\$600,000) increase in sales tax distribution from FY 2019 to FY 2020. The County forecasts that sales tax distributions will represent approximately 16.65% (\$15.80 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 2019 will be used by the state to distribute fiscal year 2020 sales tax. It is estimated the County will receive 69.87% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 87.58% of that stated 69.87%. As stated above, FY 2020, the general fund retained sales tax revenues are budgeted \$15.80 million, a 3.94% increase from FY 2019 amended budgeted revenue.

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 2015, 2016, 2017, 2018 are actual revenues, 2019 is estimated.

Sales Tax



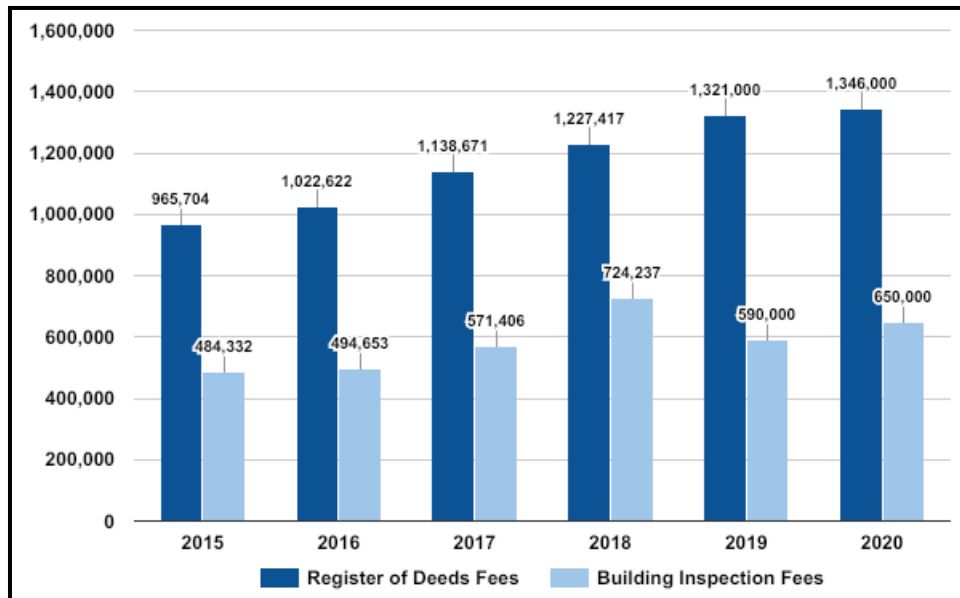
Intergovernmental

This category represents \$13,405,725 or 14.13% of general fund revenues and consists primarily of state federal grants for human services activities. Amended FY19 funding comparisons to recommended FY20 are distorted and misleading this year for this category for several reasons. Hurricane Florence made landfall on September 14, 2018, impacting Carteret County heavily. Carteret County was a declared county during the federal and state emergency on September 14, 2018. Therefore, the County qualified for FEMA's Public Assistance program. The program provided reimbursement for the cost of debris removal, emergency protective measures and permanent repair work. This is why it appears that the FY 20 adopted budget is 51.09% less than FY19 amended budget. Generally, 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 3.37% or \$3,192,410 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 recommended budget does not reflect any revenue growth in this category but predicts permits and fees to remain constant. The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2015, 2016, 2017, 2018 are actual revenues, 2019 is projected and 2020 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 recommended budget does not propose a solid waste fee increase. The fee is \$165.00 for residents without residential pickup and a \$15.00 availability fee for all county and municipal improved property owners. These fees are charged annually. The total amount of revenues for this area is \$4,263,650 a slight increase from amended 2019 fiscal year budget.

Investment Earning

Budgeted investment earnings are \$900,000 for the general fund. Based on current market interest rates the county has projected investment earnings to increase from FY 2019 earnings.

Other Financing Sources

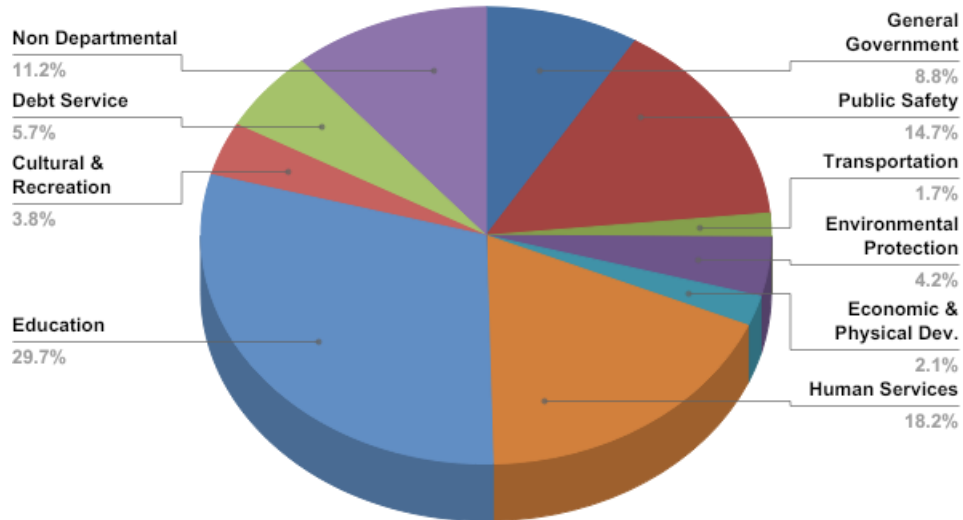
This category accounts for \$9,425,610 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$85,960 of health reserve fund balance appropriated in the adopted budget. These funds are accumulations of Medicaid funding that are required to be spent on health programs. Continuing to use these funds will help reduce local spending. The general fund has a fund balance appropriation of \$5,300,000. The large fund balance appropriation decrease from FY19, (58.65%), 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, 2018, the County's general fund balance was \$61,837,568. Of that amount, \$29,046,079 was unassigned and was 34.52% of general fund expenditures. Below is a comparison of fiscal year 2020 adopted revenues to the amended fiscal year 2019 budget and fiscal year 2018 actual revenues for all funds.

REVENUES BY FUND

	Actual FY18	Amended FY19	Adopted FY20	Percentage Change FY19 to FY20	Percent of Total
General Fund					
Ad Valorem	\$ 46,488,835	\$ 46,620,000	\$ 47,728,000	2.38%	
Other Taxes	15,163,497	15,237,000	15,843,000	3.98%	
Permits & Fees	3,281,638	3,210,385	3,192,410	-0.56%	
Intergovernmental	13,407,386	28,982,748	13,411,225	-53.73%	
Sales & Services	4,202,268	4,179,210	4,263,650	2.02%	
Interest Earnings	550,755	300,000	900,000	200.00%	
Miscellaneous	211,389	1,393,545	84,500	-93.94%	
Other Financing Sources	3,829,532	23,330,095	9,420,110	-59.62%	
Total	87,135,299	123,252,983	94,842,895	-23.05%	79.58%
Emergency Telephone System Fund					
Intergovernmental	191,999	190,000	372,450	96.03%	
Interest	9,662	3,000	9,355	211.83%	
Other Financing Sources	-	319,999	49,195	-84.63%	
Total	201,661	512,999	431,000	-15.98%	0.36%
Rescue Districts					
Ad Valorem Taxes	2,539,493	2,639,625	2,755,410	4.39%	
Other Taxes	744,241	890,260	794,000	-10.81%	
Interest	6,798	-	-	0.00%	
Other Financing Sources	-	81,895	145,465	77.62%	
Total	3,290,532	3,611,780	3,694,875	2.30%	3.10%
Fire Districts					
Ad Valorem Taxes	3,639,904	3,952,370	4,071,020	3.00%	
Other Taxes	1,191,149	1,402,390	1,218,700	-13.10%	
Interest	13,347	-	-	0.00%	
Other Financing Sources	-	80,755	167,570	107.50%	
Total	4,844,400	5,435,515	5,457,290	0.40%	4.58%
Occupancy Tax					
Occupancy Tax	7,578,006	7,870,000	7,960,000	1.14%	
Interest	119	-	-	0.00%	
Total	7,578,125	7,870,000	7,960,000	1.14%	6.68%

	Actual FY18	Amended FY19	Adopted FY20	Percentage Change FY19 to FY20	Percent of Total
Salter Path District					
Ad Valorem Taxes	6,693	6,400	7,000	9.38%	
Sales Tax	2,135	2,100	2,100	0.00%	
Interest	628	200	300	0.00%	
Other Financing Sources	-	69,350	-	0.00%	
Total	9,456	78,050	9,400	-87.96%	0.01%
Water Tax District					
Ad Valorem Taxes	299,136	292,000	292,000	0.00%	
Sales Tax	96,329	95,000	100,000	5.26%	
Interest	1,505	1,000	6,000	500.00%	
Other Financing Sources	-	15,000	25,000	100.00%	
Total	396,969	403,000	423,000	4.96%	0.35%
School Capital Projects					
Interet	4,795	5,000	15,000	100.00%	
Other Financing Sources	2,259,800	2,330,062	2,685,000	15.23%	
Total	2,264,595	2,335,062	2,700,000	15.63%	2.27%
Capital Reserve Fund					
Interest	8,414	-	-	0.00%	
Total	8,414	-	-	0.00%	0.00%
Capital Improvements Fund					
Sales Tax Refund	29,911	-	-	0.00%	
Intergovernmental	199,746	5,114,670	-	-100.00%	
Interest	12,008	5,000	15,000	200.00%	
Miscellaneous	5,500	100,000	-	-100.00%	
Other Financing Sources	1,187,617	13,969,418	540,000	-96.13%	
Total	1,434,782	19,189,088	555,000	-97.11%	0.47%
Facilities/Debt Reserve Capital Fund					
Interest	15,565	-	-	0.00%	
Other Financing Sources	1,292,000	1,630,700	1,969,300	20.76%	
Total	1,307,565	1,630,700	1,969,300	20.76%	1.65%
Water Fund					
Operating Revenues	674,952	723,655	702,900	-2.87%	
Interest	9,403	5,000	7,500	50.00%	
Miscellaneous	3,927	-	-	0.00%	
Other Financing Sources	433,600	400,000	423,100	5.78%	
Total	1,121,883	1,128,655	1,133,500	0.43%	0.95%
Total All Funds	\$ 109,593,682	\$ 165,447,832	\$ 119,176,260	-27.97%	100.00%

Fiscal Year 2020 Governmental Expenditures By Service Area



Notes:

1. The graph illustrates all County funds except Rescue Districts, Fire Districts, Water Tax District, Salter Path 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	\$ 94,842,895
Emergency Telephone System Fund	431,000
Water Tax Fund	423,000
Salter Path Special Tax Fund	9,400
Rescue Districts Fund	3,694,875
Fire Districts Fund	5,457,290
Occupancy Tax Fund	7,960,000
Capital Improvements Fund	555,000
Facilities/Debt Reserve Capital Fund	1,969,300
School Special Projects Fund	2,700,000
Water Fund	1,133,500
	<hr/>
Total	<u>\$ 119,176,260</u>

Overview

Expenditures Summary By Service Area, All Funds

The recommended expenditures for fiscal year 2020 total \$118,680,855 a 26.91% (\$43.71 million decrease from fiscal year 2019 amended budget on March 31, 2019). There are several reasons for the large decrease from the amended FY 2019 budget. Hurricane Florence made landfall on September 14 2018, affecting all areas of Carteret County. Because, Carteret was a declared county during the federal and state emergency on September 14, 2018, the County qualified for FEMA's Public Assistance program. The program provides reimbursement for the cost of debris removal, emergency protective measures and permanent repair work. The preparation and recovery expenditures totaled more than \$16 million. A second reason for the decrease is due to a \$29.33 million budget amendment for the beach nourishment project funded in FY 2019.

Individual department expenditure comparisons for the fiscal years 2018-2020 begin on page 65. Previous pages illustrate the County's financial statements from 2016 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 2019 to FY 2020. Below are brief descriptions of each service area, along with highlights of expenditures.

General Government

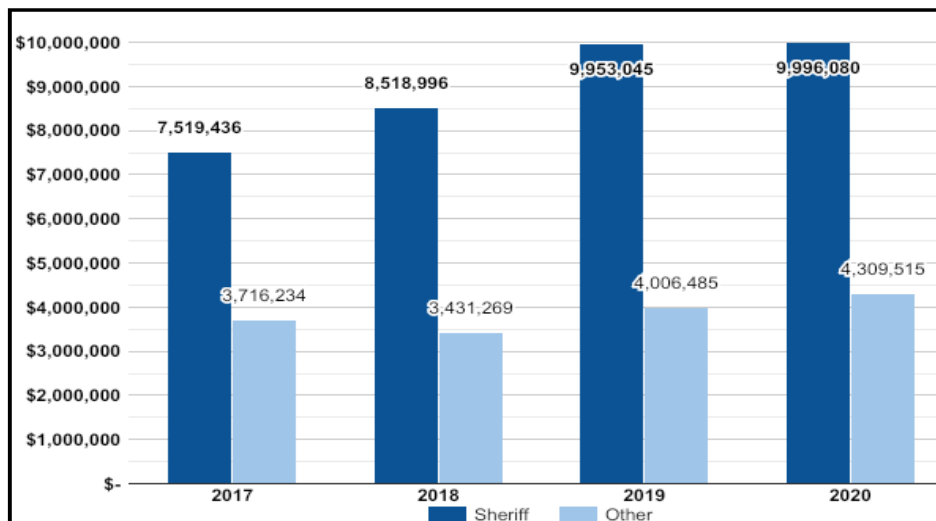
This service area, which accounts for \$8,670,535 or 7.31% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area decrease is 5.59% from FY 2019. Public Building's 31.33% decrease, totaling \$729,136, is due to the recovery efforts and major repairs of buildings and grounds throughout the County that were damaged during Hurricane Florence in FY19.

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 12.05% of total expenditures or \$14,305,595. The funding level for this service area is a slight decrease of .12% from FY 2019. This decrease in public safety in funding is due to FEMA reimbursements appropriated in FY19 as well as several capital items that were purchased that are not needed in FY20. The adopted budget funds three new positions for the Sheriff Department; a school resource officer, an electronic monitoring officer and a classification officer for the detention center

The Sheriff Department is the largest division accounting for 69.87% 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 2017 and 2018 are actual expenditures, fiscal year 2019 is estimated, and 2020 is adopted.

Public Safety



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 \$1,342,560, an 11.69% decrease from last fiscal year. The Airport's 41.84% decrease is misleading. The decrease is due to FEMA pass thru reimbursements. If FEMA funding is not factored in, the recommended FY20 budget for the Airport is a 23.96% increase; this increase is due to funding the airport manager position a full 12 months. CCATS decrease of 7.81%, totaling \$102,796, is due to a decrease in capital vehicles funded in FY19. The adopted budget funds the conversion of two part-time drivers to full-time drivers for the CCATS program.

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 \$4,196,445 or 3.54% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. The 75.35% reduction from FY 2019 is misleading. As stated earlier, Carteret County was heavily impacted by Hurricane Florence that made landfall September 14, 2018. The County hired contractors, used county workers and equipment to remove vegetation and debris from public rights of way throughout the county as well as all county owned properties. The collection, grinding and hauling of storm debris was a major expenditure for Carteret County, totaling \$14 million. This distorts the amended FY19 funding comparisons to recommended FY20. Vector control measures after Hurricane Florence also represents the 12.38% decrease in Public Works funding. The adopted FY20 budget funds capital equipment for this service area.

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 1.82% of expenditures or \$2,156,175. In FY19, the County completed an economic and physical development project at the County's Industrial Park as well as a feasibility study for Beach Nourishment project, thus the 20.92% decrease from FY19 to adopted FY20 budget.

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, \$18,255,800 or 15.38% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 63.43% 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 .05% increase in this area from the prior year. The increase is due to the renovation of offices for additional space in Environmental Health.

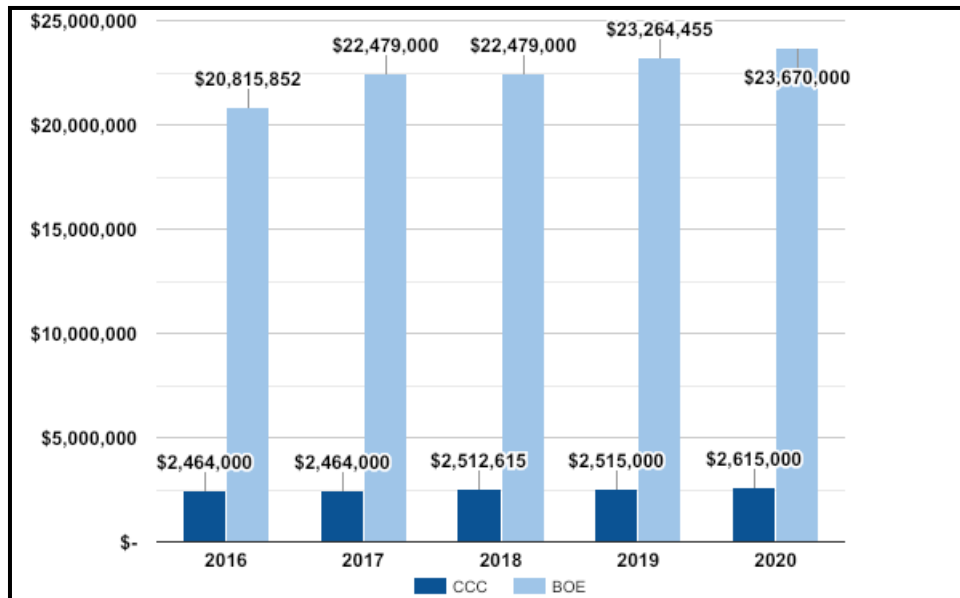
Education

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 \$27,110,000 or 22.84% of the County's total budget. The school's operating expenditures are \$23,670,000. Capital outlay is \$2,700,000, a \$630,000 increase or 30.43% increase from FY19 adopted capital. Adopted FY19 capital is used as the benchmark for comparison because any previous year unspent capital funds are re-appropriated annually. Therefore, amended capital funding comparisons are distorted and misleading. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating budget of \$2,615,000, is a \$100,000 increase or 3.97% increase from FY19. The recommended budget funds capital at \$825,000, the same as FY 2019. The Community College broke ground and began construction for their new Hospitality/Culinary project Spring 2019.

The estimated daily membership for county schools in fiscal year 2020 is 8,164 students, as compared to 8,078 in fiscal year 2019. The recommended budget funds current expense per student at \$2,899 compared to \$2,812 in FY 2019. Debt service for the schools is reflected in the debt service department, which totals \$5,542,085. The Community College total debt is \$173,250. 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 2016, 2017 and 2018 are actual expenditures, fiscal year 2019 is estimated, and 2020 is adopted.

Education Operating Expenditure



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 \$3,709,030 or 3.13% of the County's budget. The funding level for this service area decreased 11.92% due to land acquisition funded in FY19. 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 \$9,327,655 with \$4,223,355 for contingencies, and contingent projects and \$5,104,300 for transfers to other funds.

Other Funds

Emergency Telephone System Fund

This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. 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 \$431,000, a 2.49% decrease from FY 2019. 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 \$35,000. Total expenses decreased due to capital items purchased in FY19 not needed in FY20.

Fire Tax Districts Fund

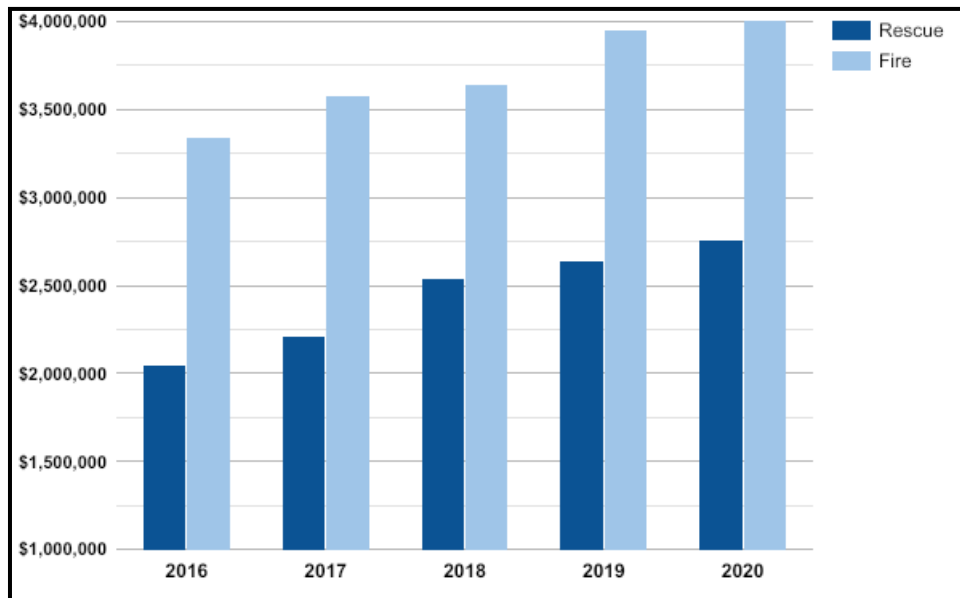
This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$5,209,825.

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 \$3,441,435.

Below is a graph demonstrating fire and rescue tax ad valorem tax revenues. Fiscal years 2016, 2017, and 2018 are actual revenues, 2019 is estimated, and 2020 is adopted.

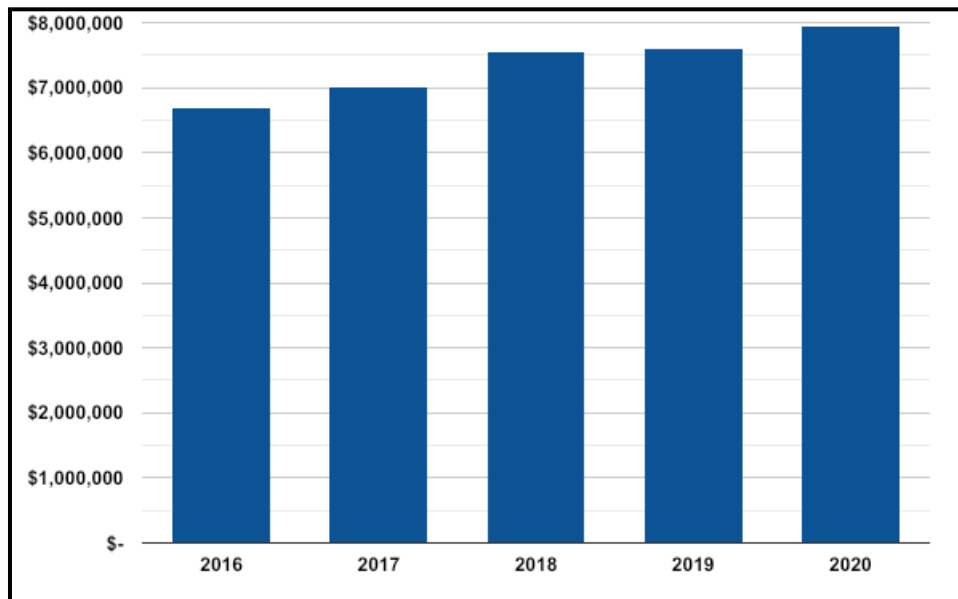
Rescue and Fire Tax Districts Revenues



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 2016, 2017, and 2018 are actual revenues, fiscal year 2019 is estimated, and 2020 is adopted.

Occupancy Tax



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 \$9,400.

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 \$423,000. 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 \$2,700,000 of improvements, a \$630,000 increase from FY 2019 adopted capital.

Capital Improvements Fund

This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The recommended budget funds \$555,000 in projects. The budget includes \$90,000 for pictometry mapping of the County and \$30,000 for county park improvements. 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 \$1,969,300.

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 \$1,133,500 an increase of 3.64%. The increase is due to the need to replace essential equipment.

Operating revenues are \$702,900 and no water rate increase is recommended. 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 recommended budget proposes a transfer of \$420,000 from this special revenue fund. This transfer is a 5.00%, \$20,000, increase from FY19. The current customer base is approximately 1,176 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 FY18	Amended FY19	Adopted FY20	Percent Change FY19 to FY20	Percent of Total
General Fund					
General Government					
Governing Body	\$285,628	\$295,450	\$307,030	3.92%	
Administration	336,170	462,557	418,840	-9.45%	
Information Systems	1,840,931	2,013,216	1,952,745	-3.00%	
Finance	714,871	777,943	782,085	0.53%	
Human Resources	375,936	435,019	445,915	2.50%	
Tax	1,290,229	1,368,551	1,401,145	2.38%	
Tax Revaluation	224,717	283,547	269,795	-4.85%	
Legal	66,156	70,000	100,000	42.86%	
Court Facilities	54,330	84,515	78,335	-7.31%	
Elections	425,816	595,457	746,800	25.42%	
Register of Deeds	528,238	585,451	606,625	3.62%	
Public Buildings	1,598,006	2,801,880	1,602,770	-42.80%	
Total	7,741,029	9,773,586	8,712,085	-10.86%	7.31%
Public Safety					
Sheriff - Criminal Division	4,556,704	5,342,218	5,070,075	-5.09%	
Sheriff - Court Services Division	618,665	669,530	809,250	20.87%	
Sheriff - Jail Division	3,343,627	4,394,644	4,141,660	-5.76%	
Emergency Management	318,257	387,814	355,485	-8.34%	
Paramedic Services	705,609	836,527	773,065	-7.59%	
Rape Crisis	277,452	295,656	292,580	-1.04%	
Fire Marshal	133,309	167,689	230,380	37.39%	
Consolidated Communications	1,478,412	2,084,977	2,088,130	0.15%	
Medical Examiner	68,200	69,000	69,000	0.00%	
Animal Control	450,030	521,822	492,090	-5.70%	
Total	11,950,265	14,769,877	14,321,715	-3.03%	12.02%
Transportation					
Airport	133,955	196,455	104,410	-46.85%	
Harbors	10,893	25,000	25,000	0.00%	
CCATS	1,294,570	1,346,281	1,213,725	-9.85%	
Total	1,439,418	1,567,736	1,343,135	-14.33%	1.13%
Environmental Protection					
Forest Fire Control	106,114	134,925	134,925	0.00%	
Waste Collections	2,956,436	17,449,200	3,144,000	-81.98%	
Public Works	791,931	1,082,949	915,040	-15.50%	
Total	3,854,481	18,667,074	4,193,965	-77.53%	3.52%

	Actual FY18	Amended FY19	Adopted FY20	Percent Change FY19 to FY20	Percent of Total
Economic & Physical Development					
Economic & Physical Development	178,872	407,477	256,515	-37.05%	
Beach Nourishment	1,140,863	1,042,725	551,390	-47.12%	
Planning and Development	824,999	973,940	972,645	-0.13%	
General Services	99,841	132,635	116,990	-11.80%	
Cooperative Extension	238,484	265,600	258,895	-2.52%	
Total	2,483,058	2,822,377	2,156,435	-23.60%	1.81%
Human Services					
Health Services	3,153,032	3,496,751	3,352,745	-4.12%	
Environmental Health	998,887	1,167,715	1,408,565	20.63%	
Aging Programs	375,643	539,218	449,475	-16.64%	
Social Services	9,740,386	11,635,737	11,575,145	-0.52%	
Other Health & Human Services	639,599	1,015,075	1,062,925	4.71%	
Veterans	360,463	384,388	396,225	3.08%	
Total	15,268,009	18,238,884	18,245,080	0.03%	15.31%
Education					
Schools Current Expense	22,479,000	23,264,455	23,670,000	1.74%	
Community College Current	2,512,615	2,515,000	2,615,000	3.98%	
Community College Capital	407,134	905,095	825,000	-8.85%	
Total	25,398,749	26,684,550	27,110,000	1.59%	22.75%
Cultural & Recreational					
Senior Center	215,557	248,773	249,680	0.36%	
Library	1,317,137	1,330,060	1,343,175	0.99%	
Parks & Recreation Programs	814,989	842,257	880,350	4.52%	
Parks Maintenance	818,789	1,392,455	828,645	-40.49%	
Civic Center	424,892	406,989	407,480	0.12%	
Total	3,591,363	4,220,534	3,709,330	-12.11%	3.11%
Debt Service					
Principal	5,541,914	5,498,500	4,667,100	-15.12%	
Interest	1,461,339	1,290,600	1,102,000	-14.61%	
Total	7,003,253	6,789,100	5,769,100	-15.02%	4.84%
Non Departmental					
Transfers to Other Funds	5,395,804	16,666,812	5,104,300	-69.37%	
Non Departmental	-	3,044,653	4,177,750	37.22%	
Total	5,395,804	19,711,465	9,282,050	-52.91%	7.79%
Total General Fund	\$84,125,429	\$123,245,183	\$94,842,895	-23.05%	79.58%

	Actual FY18	Amended FY19	Adopted FY20	Percent Change FY19 to FY20	Percent of Total
Other Funds					
Emergency Telephone System Fund	195,371	512,999	431,000	-15.98%	0.36%
Rescue Squads Tax Fund	3,189,131	3,611,780	3,694,875	2.30%	3.10%
Fire Districts Tax Fund	5,095,765	5,435,515	5,457,290	0.40%	4.58%
Occupancy Tax Fund	7,573,330	7,870,000	7,960,000	1.14%	6.68%
Salter Path Tax District Fund	3,617	78,050	9,400	-87.96%	0.01%
Water Tax District Fund	434,840	403,000	423,000	4.96%	0.35%
Schools Special Projects Fund	2,684,625	2,335,062	2,700,000	15.63%	2.27%
Capital Improvements Fund	732,186	19,189,088	555,000	-97.11%	0.47%
Facilities/Debt Reserve Capital Fund	-	1,630,700	1,969,300	20.76%	1.65%
Water Fund	1,259,889	1,128,655	1,133,500	0.43%	0.95%
Total All Funds	105,294,182	165,440,032	119,176,260	-27.96%	100.00%

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

On June 30, 2018, audited general fund unassigned fund balance was \$29.05 million or 36.88% of general fund expenditures, compared to \$28.63 million or 36.53% of fiscal year 2017 expenditures. The percentage change was due to some revenues exceeding the budgeted amounts. Fiscal year 2019 projected restricted and unassigned fund balance will decrease. Conservative budgeting practices lessens the impact of the decreasing fund balance. There would be a greater decrease in fund balance if revenues and expenditures were not budgeted conservatively. Below is a detailed discussion of FY19 fund balance.

Carteret County's fund balance decreases significantly fiscal year 2019. The major impact on fund balance is 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. As a result, fiscal year 2019 estimated unassigned fund balance decreases by \$11.45 million, to an estimated \$17.60 million unassigned balanced. The unassigned fund balance as a percentage of expenditures is 17.83% compared to 36.88% in fiscal year 2018. Hurricane related expenses exceed \$16 million. The County anticipates all the expenses will be paid by insurance proceeds, FEMA, and the State of NC. FEMA reimburses the County for 75% of eligible expenditures, and the State reimburses the remaining 25%. The federal and state government review process is slow, and thus the County anticipates \$9.39 million outstanding and recorded as accounts receivable. This \$9.39 million will be fund balance restricted by state statute, and is thus decreasing unassigned fund balance. As the funds are received, the restricted fund balance decreases and unassigned will increase. In addition, the beaches were eroded by the hurricane. The County projects \$8.30 million of restricted beach nourishment reserves to fund a portion of the beach nourishment project. The total project is \$17.17 million excluding the beach municipalities required amount. The County is optimistic this will be reimbursed by FEMA; however, the amounts are not determined at this time. Below is a comparison of the impact on unassigned fund balance with the \$9.39 million as restricted fund balance, and if the County had received the \$9.39 million disaster funds before June 30, 2019.

	Projected FY19 (\$9.39 M Restricted Fund Balance)	Projected Fund Balance Percent of Expenditures	FY19 if the County receives \$9.39M by 6/30/19	Projected Fund Balance Percent of Expenditures
Projected Decrease in Total Fund Balance:	(\$9.88) Million		(\$9.88) Million	
Projected Changes in Restricted Fund Balance:				
Restricted By State Statute	\$9.38 Million		\$ -	
Restricted Beach Nourishment	(8.30) Million		(8.30) Million	
Restricted Other	.48 Million		.48 Million	
Total Projected Changes in Restricted Fund Balance	1.56 Million		(7.86) Million	
Projected Decrease in Unassigned Fund Balance:	(\$11.44) Million	17.83%	(\$2.02) Million	27.31%
Projected Decrease in Total Fund Balance	(\$9.88) Million		(\$9.88) Million	

Current and future expenditures affecting fund balance:

As discussed throughout this document, the County Commission contracted a facilities master plan to assess all county buildings. This study illustrated approximately \$79 million of total building needs over a 10-15 year time frame. In addition, the county's financial advisor prepared a debt affordability study that assessed the County's financial position as well as provided a path for funding the facilities master plan if the Commission chooses to implement all of a portion of the plan. As a result, the Commission established and began funding a Facilities/Debt Reserve Fund. The reserve fund's FY19 estimated balance is \$3.59 million.

In addition to the above, the County along with its financial advisors have considered 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 has used reserves to purchase land for building expansion needs, to construct General Services Facility, the Community College construction project, as well as park improvements and Public School capital needs. The construction, building improvements, potential debt service, and future operations of county facilities may impact fund balance levels. However, 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 three nonmajor funds that exceeds 10 percent change in the estimated June 30, 2020 fund balance calculation: Special EMS Service Taxing District (\$127,490, 12.07% decrease), Special Fire Service Taxing District (\$160,740, 13.39% decrease). These funds have accumulated over the years, and may only be spent on allowable expenditures of the service districts.

Fund	Estimated Fund Balance 06/30/19	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/20	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
Major Fund								
General	51,958,194	85,508,745	4,034,150	5,104,300	89,738,595	46,658,194	(5,300,000)	-10.20%
Non-Major Funds								
Emergency Telephone System	1,186,932	381,805	-	-	431,000	1,137,737	(49,195)	-4.14%
Fire District	1,377,334	5,289,720	-	-	5,457,290	1,209,764	(167,570)	-12.17%
Rescue Districts	1,056,679	3,549,410	-	-	3,694,875	911,214	(145,465)	-13.77%
Occupancy Tax	9,583	7,960,000	-	4,024,750	3,935,250	9,583	-	0.00%
Water Tax District	211,538	398,000	-	420,000	3,000	186,538	(25,000)	-11.82%
Salter Path District	(21)	9,400	-	9,400	-	(21)	-	0.00%
School Special Projects	146,313	15,000	2,685,000	-	2,700,000	146,313	-	0.00%
Capital Reserve	968,866	-	-	-	-	968,866	-	0.00%
Facilities/Debt Reserve Capital Fund	3,586,664	-	1,969,300	-	1,969,300	3,586,664	-	0.00%
County Capital Improvement	1,288,401	15,000	450,000	-	555,000	1,198,401	(90,000)	-6.99%
Water Fund	521,044	710,400	420,000	-	1,133,500	517,944	(3,100)	-0.59%

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	Water
General	-	2,685,000	1,969,300	450,000	-
Occupancy	4,024,750	-	-	-	-
Facilities/Debt Reserve Capital Fund	-	-	-	-	-
Water Tax District	-	-	-	-	420,000
Total	4,024,750	2,685,000	1,969,300	450,000	420,000

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 119,176,260
Less Interfund Transfers	<u>(9,549,050)</u>
Net Budget	<u><u>\$ 109,627,210</u></u>

Debt Service

The County issues debt for major capital projects. The County utilizes general obligation debt, certificates of participation, and installment financing arrangements. General obligation bonds require voter approval whereas; certificates of participation and installment financing do not. General obligation debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The County has excellent bond ratings, and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA+, and Standard & Poor's AA+. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These policies are found on pages 197-208.

On July 1, 2019, the County's governmental debt obligations are \$28,801,102. 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 99.02% of our debt service budget is for education. In addition to education, the County continues to make debt service payments for, County office space improvements and the Beaufort Library expansion. Debt service is 6.08% of the County's general fund budget.

In the Spring of 2015, the County's Facilities 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 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. In addition to the facilities master plan, the County utilized its financial advisors to assist County staff to develop a debt affordability study. As part of the County's debt affordability, the County began funding a debt reserve fund for future debt service needs. County Commissioners and staff continue to evaluate and implement phases of the Facilities Master Plan. The General Service Building is completed and occupied, and no financing was necessary for this project. Currently, expanding the County jail is being evaluated. If the County Commission moves forward with this project, the County will issue long term debt in calendar year 2020.

The County continues to make debt payments on its water utility debt that is \$1,877,096 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project was a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County does not have plans for issuing future water debt.

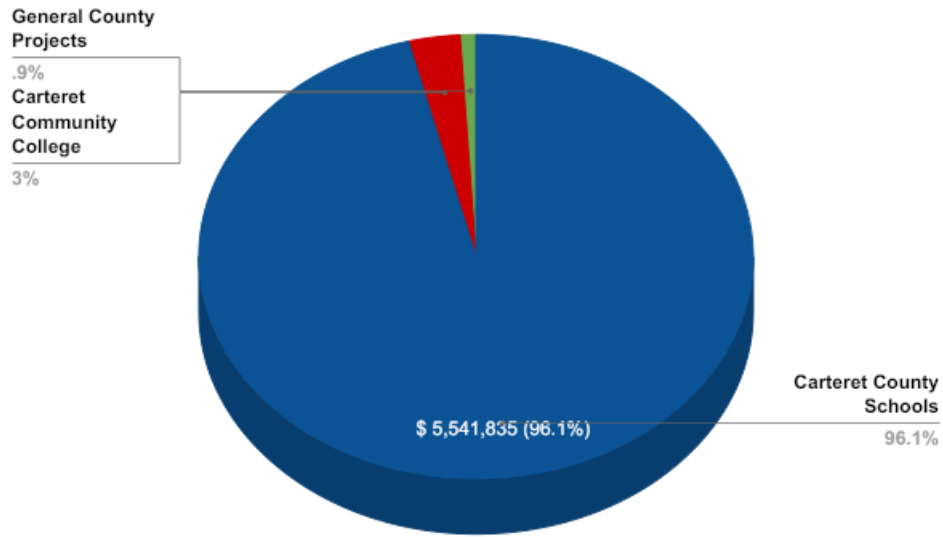
The County's legal debt margin is estimated \$1,205,394,064 on June 30, 2019. Under state statutes, the County's general obligation bonded debt issuances are subject to a legal limitation of 8 percent of total assessed valuation less current debt. Below is the County's estimated debt margin on June 30, 2019.

Assessed Value	\$15,343,675,800
Debt Limit (8%)	1,227,494,064
Amount of General Obligation Debt	<u>22,100,000</u>
Legal Debt Margin	<u><u>\$1,205,394,064</u></u>

The 2020 budget for general fund debt service payments total \$ 5,769,100.

<u>Entity</u>	<u>Amount</u>
Carteret County Schools	\$5,541,835
Carteret Community College	173,500
General County Projects	<u>53,765</u>
Total FY Debt Service	<u><u>\$5,769,100</u></u>

FY 2020 Debt Payments



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

	Issue	Call	Interest	Principal		
General Obligation Debt	Date	Date	Rate	Interest	FY 19-20	FY 20-21
2011 Refunding of 2002 Community College	7/19/11	N/A	2.07	P	\$165,000	\$-
				I	8,250	-
2015 School GO Bonds	11/3/15	2026	2.61	P	230,000	230,000
				I	150,938	139,438
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P	1,260,000	1,265,000
				I	429,600	366,600
2015 School Refunding 2007 GO Bonds	3/12/15	N/A	2.13	P	1,310,000	1,290,000
				I	195,854	167,951
Total GO Debt				P	2,965,000	2,785,000
				I	784,642	673,989
Installment Financing & COPS						
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P	435,000	430,000
				I	47,350	29,950
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	120,000	120,000
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P	710,000	-
				I	25,489	-
Qualified Zone Academy Bonds	9/8/10	N/A	5.22	P	307,692	307,692
				I	80,308	64,246
Qualified School Construction Bond	9/8/10	N/A	4.81	P	137,822	137,822
				I	26,517	19,888
Total Installment Financing & COPS				P	1,821,848	1,106,848
				I	179,664	114,084
Total Governmental Debt Service				P	4,786,848	3,891,848
				I	964,306	788,073
Utility Fund Debt						
NC Clean Water Fund	5/1/04	N/A	5.75	P	31,032	31,032
				I	7,138	5,353
NC Water Revolving Loan	6/1/06	N/A	2.025	P	140,000	140,000
				I	21,609	18,522
USDA				P	18,000	19,000
				I	26,455	25,960
Total Utility Debt				P	189,032	190,032
				I	55,202	49,835

Overview

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

	Issue	Call	Interest	Principal				
General Obligation Debt	Date	Date	Rate	Interest	FY 31-32	FY32-33	FY 33-34	FY 34-35
2011 Refunding of 2002 Community College	7/19/11	N/A	2.07	P	\$-	\$-	\$-	\$-
				I	-	-	-	-
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 2007 GO Bonds	3/12/15	N/A	2.13	P	-	-	-	-
				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	-	-	-	-
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	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

	Issue	Call	Interest	Principal		
General Obligation Debt	Date	Date	Rate	Interest	FY 45-46	FY 46-47
2011 Refunding of 2002 Community College	7/19/11	N/A	2.07	P	\$-	\$-
				I	-	-
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
\$-	\$-	\$-	\$-	\$-	\$165,000
-	-	-	-	-	8,250
-	-	-	-	-	-
-	-	-	-	-	3,910,000
-	-	-	-	-	1,173,202
-	-	-	-	-	8,830,000
-	-	-	-	-	1,674,950
-	-	-	-	-	9,195,000
-	-	-	-	-	809,719
-	-	-	-	-	22,100,000
-	-	-	-	-	3,666,121
-	-	-	-	-	-
-	-	-	-	-	1,290,000
-	-	-	-	-	90,050
-	-	-	-	-	333,992
-	-	-	-	-	611,354
-	-	-	-	-	710,000
-	-	-	-	-	25,489
-	-	-	-	-	1,538,464
-	-	-	-	-	240,924
-	-	-	-	-	551,284
-	-	-	-	-	66,292
-	-	-	-	-	5,035,094
-	-	-	-	-	422,755
-	-	-	-	-	27,135,094
-	-	-	-	-	4,088,876
-	-	-	-	-	-
-	-	-	-	-	124,128
-	-	-	-	-	17,844
-	-	-	-	-	980,000
-	-	-	-	-	86,436
39,000	40,000	42,000	43,000	44,000	962,000
5,720	4,648	3,548	2,393	1,210	514,859
39,000	40,000	42,000	43,000	44,000	2,066,128
5,720	4,648	3,548	2,393	1,210	619,139

Authorized Full-Time Positions

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Adjustments	FY 2020 Base Budget	FY 2020 Additions/ Adjustments	FY 20 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	0.50	1.00	-	1.00	-	1.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Administration	3.50	4.00	-	4.00	-	4.00
Director	1.00	1.00	-	1.00	-	1.00
Network Specialist	1.00	1.00	-	1.00	-	1.00
IT Specialist	2.00	2.00	-	2.00	-	2.00
Network Manager	1.00	1.00	-	1.00	-	1.00
Systems Manager	1.00	1.00	-	1.00	-	1.00
GIS Manager	1.00	1.00	-	1.00	-	1.00
GIS Specialist	1.00	1.00	-	1.00	-	1.00
GIS Specialist & 911 Addressing Coordinator	1.00	1.00	-	1.00	-	1.00
Information Technology	9.00	9.00	-	9.00	-	9.00
Assistant County Manager/Finance Director	1.00	1.00	-	1.00	-	1.00
Assistant Finance Director	0.77	0.77	-	0.77	-	0.77
Accounting Services Sup.	2.00	2.00	-	2.00	-	2.00
Accounting Assistant	1.50	1.50	-	1.50	-	1.50
Finance Technician - Accounts Payable	1.00	1.00	-	1.00	-	1.00
Payroll Specialist	1.00	1.00	-	1.00	-	1.00
Finance Technician	1.45	1.45	-	1.45	-	1.45
Finance	8.72	8.72	-	8.72	-	8.72
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 Consultant	1.00	1.00	-	1.00	-	1.00
Risk Manager	1.00	1.00	-	1.00	-	1.00
Human Resources	4.00	4.00	-	4.00	-	4.00
Tax Administrator / Collector	1.00	1.00	-	1.00	-	1.00
Assistant Tax Administrator	1.00	1.00	-	1.00	-	1.00
Billing & Collection Manager	1.00	1.00	-	1.00	-	1.00
Tax Collections Supervisor	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Sup.	1.00	1.00	-	1.00	-	1.00
Deed Transfer Clerk	1.00	1.00	-	1.00	-	1.00
Appraiser	2.00	2.00	-	2.00	-	2.00
Business Property Appraiser	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Rep.	6.00	6.00	-	6.00	-	6.00
Tax Collection Specialist	1.00	1.00	-	1.00	-	1.00
GIS Technician	1.00	1.00	-	1.00	-	1.00
Tax	17.00	17.00	-	17.00	-	17.00
Senior Property Appraiser	2.00	-	-	-	-	-
Revaluation Appraiser	1.00	3.00	-	3.00	-	3.00
Tax Customer Service Representative	1.00	1.00	-	1.00	-	1.00
Tax Revaluation	4.00	4.00	-	4.00	-	4.00

Authorized Full-Time Positions (continued)

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Adjustments	FY 2020 Base Budget	FY 2020 Additions/ Adjustments	FY 20 Adopted Budget
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	2.00	3.00	-	3.00	-	3.00
Deputy Register of Deeds I	1.00	1.00	-	1.00	-	1.00
Register of Deeds	6.00	7.00	-	7.00	-	7.00
Public Building Manager	1.00	1.00	-	1.00	-	1.00
Office Assistant/Mail Clerk	1.00	1.00	-	1.00	-	1.00
Maintenance Technician	7.00	7.00	-	7.00	-	7.00
Public Buildings	9.00	9.00	-	9.00	-	9.00
General Government Total	64.22	65.72	-	65.72	-	65.72
Sheriff	1.00	1.00	-	1.00	-	1.00
Chief Deputy Sheriff	2.00	2.00	-	2.00	-	2.00
Division Administrator	1.00	1.00	-	1.00	-	1.00
Prescription Drug Diversion Investigator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff	19.00	20.00	-	20.00	-	20.00
Deputy Sheriff - Assistant Division Administrator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Captain	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Lt.	6.00	6.00	-	6.00	-	6.00
Deputy Sheriff - Special Assignment Sgt.	6.00	5.00	-	5.00	-	5.00
Deputy Sheriff - Special Assignment	9.00	9.00	-	9.00	-	9.00
Deputy Sheriff - Spec. Assign. Admin.Supp.Spec.	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Spec. Assign. Electrnc.Monitoring	1.00	1.00	-	1.00	1.00	2.00
Deputy Sheriff - Spec. Assign. School Security	1.00	1.00	-	1.00	1.00	2.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Spec. Assign. Sr.Admin.Supp. Spec.	2.00	2.00	-	2.00	-	2.00
Records Manager	1.00	1.00	-	1.00	-	1.00
Chief Bailiff - Deputy Sheriff Sgt.	1.00	1.00	-	1.00	-	1.00
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	-	4.00
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
Detention Officer	24.00	24.00	-	24.00	-	24.00
Sheriff/Jail	97.00	97.00	-	97.00	3.00	100.00
EMS Coordinator	1.00	1.00	-	1.00	-	1.00
Paramedics Shift Leader	3.00	3.00	-	3.00	-	3.00
Paramedics	6.00	6.00	-	6.00	(1.00)	5.00
Paramedic	10.00	10.00	-	10.00	(1.00)	9.00

Authorized Full-Time Positions (continued)

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Adjustments	FY 2020 Base Budget	FY 2020 Additions/ Adjustments	FY 20 Adopted Budget
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
Fire Marshal	1.00	1.00	-	1.00	-	1.00
Deputy Fire Marshal	-	-	-	-	1.00	1.00
Fire Marshal	1.00	1.00	-	1.00	1.00	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	-	1.00
Animal Control Officer II	2.00	2.00	-	2.00	-	2.00
Office Assistant V	1.00	1.00	-	1.00	-	1.00
Animal Control	5.00	5.00	-	5.00	-	5.00
Public Safety Total	150.00	150.00	-	150.00	3.00	153.00
Airport Director	-	-	1.00	1.00	-	1.00
Airport Authority	-	-	1.00	1.00	-	1.00
Transportation Services Manager	1.00	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
Dispatcher/Scheduler	1.00	1.00	-	1.00	-	1.00
Driver	-	-	-	-	2.00	2.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
CCATS Transportation	5.00	5.00	-	5.00	2.00	7.00
Transportation Total	5.00	5.00	1.00	6.00	2.00	8.00
Public Works Manager	0.50	0.50	-	0.50	-	0.50
Field Supervisor	1.00	1.00	-	1.00	-	1.00
Heavy Equipment Operator	2.00	2.00	-	2.00	-	2.00
Equipment Mechanic I	1.00	1.00	-	1.00	-	1.00
Equipment Mechanic II	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Public Works	6.50	6.50	-	6.50	-	6.50
Environmental Protection Total	6.50	6.50	-	6.50	-	6.50
Shore Protection Manager	1.00	1.00	-	1.00	-	1.00
Beach Nourishment	1.00	1.00	-	1.00	-	1.00

Authorized Full-Time Positions (continued)

Department	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020
	Actual	Adopted Budget	Adjustments	Base Budget	Additions/ Adjustments	FY 20 Adopted Budget
Planning & Development Director	0.50	0.50	-	0.50	-	0.50
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Planner	1.00	1.00	-	1.00	-	1.00
Planning Code Enforcement Officer	1.00	1.00	-	1.00	-	1.00
Planning Technician	1.00	1.00	-	1.00	-	1.00
Building Code Administrator	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer II	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer I	3.00	3.00	1.00	4.00	-	4.00
Senior Administrative Support Specialist	1.50	1.50	-	1.50	-	1.50
Planning and Development	11.00	11.00	1.00	12.00	-	12.00
General Services Director	0.50	0.50	-	0.50	-	0.50
Administrative Assistant	0.50	0.50	-	0.50	-	0.50
General Services	1.00	1.00	-	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	16.00	16.00	1.00	17.00	-	17.00
Deputy Director Health Services	1.00	1.00	-	1.00	-	1.00
Local Public Health Administrator	1.00	1.00	-	1.00	-	1.00
PHN Director I	1.00	1.00	-	1.00	-	1.00
Physician Extender II	2.00	2.00	-	2.00	-	2.00
Med. Lab Tech. I	1.00	1.00	-	1.00	-	1.00
Med. Lab Asst. III	1.00	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
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	-	1.00
Public Health Educator I	1.00	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 Tech. III	1.00	1.00	-	1.00	-	1.00
Administrative Officer II	1.00	1.00	-	1.00	-	1.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Public Information IV	1.00	1.00	-	1.00	-	1.00
Patient Relations Rep. V	2.00	2.00	-	2.00	-	2.00
Office Assistant IV	1.00	1.00	-	1.00	-	1.00
Processing Assistant III	3.00	3.00	-	3.00	-	3.00
Office Work Unit Supervisor V	1.00	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	-	1.00
Health Center	37.60	37.60	-	37.60	-	37.60

Authorized Full-Time Positions (continued)

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Adjustments	FY 2020 Base Budget	FY 2020 Additions/ Adjustments	FY 20 Adopted Budget
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
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Office Assistant IV	1.00	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 Technician II	2.00	1.00	-	1.00	-	1.00
Accounting Technician III	1.00	1.00	-	1.00	-	1.00
Attorney I	1.00	1.00	-	1.00	-	1.00
Attorney II	1.00	1.00	-	1.00	-	1.00
Paralegal	2.00	2.00	-	2.00	-	2.00
Administrative Assistant	1.00	2.00	-	2.00	-	2.00
Administrative Officer	1.00	1.00	-	1.00	-	1.00
Economic Services Program Manager	1.00	1.00	-	1.00	-	1.00
Income Maintenance Caseworker II	36.00	36.00	-	36.00	1.00	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 IV	4.00	4.00	-	4.00	-	4.00
Public Information Assistant IV	4.00	4.00	-	4.00	-	4.00
Admin. Services Supervisor	1.00	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
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	121.00	-	121.00	1.00	122.00
Veterans Services Director	1.00	1.00	-	1.00	-	1.00
Veterans Services Officer	1.00	1.00	-	1.00	-	1.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Office Assistant	3.00	3.00	-	3.00	-	3.00
Veterans	6.00	6.00	-	6.00	-	6.00
Health and Wellness Coordinator	0.83	0.83	-	0.83	-	0.83
Customer Service Representative	0.55	0.55	-	0.55	-	0.55
Activities & Resource Development Asst.	0.65	0.65	-	0.65	-	0.65
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Senior Services Program Superintendent	1.00	1.00	-	1.00	-	1.00
Program Coordinator	0.55	0.55	-	0.55	-	0.55
Aging	4.58	4.58	-	4.58	-	4.58

Authorized Full-Time Positions (continued)

Department	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Adjustments	FY 2020 Base Budget	FY 2020 Additions/ Adjustments	FY 20 Adopted Budget
Human Services Totals	185.18	185.18	-	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 Representative	0.45	0.45	-	0.45	-	0.45
Activities & Resource Development Asst.	0.35	0.35	-	0.35	-	0.35
Program Coordinator	0.45	0.45	-	0.45	-	0.45
Senior Center	2.42	2.42	-	2.42	-	2.42
Parks & Recreation Director	0.50	0.50	-	0.50	-	0.50
Parks & Recreation Manager	1.00	1.00	-	1.00	-	1.00
Recreation Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Athletic Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Program Coordinator	1.00	1.00	-	1.00	-	1.00
Parks & Recreation Facilities Manager	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Western Park Community Center Supervisor	1.00	1.00	-	1.00	-	1.00
Parks and Recreation	7.50	7.50	-	7.50	-	7.50
Parks Maintenance Foreman	1.00	1.00	-	1.00	-	1.00
Park Maintenance Technician	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	-	22.42	-	22.42
General Fund Total	449.32	450.82	2.00	452.82	6.00	458.82
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	454.10	455.60	2.00	457.60	6.00	463.60

Capital Equipment & Capital Improvements

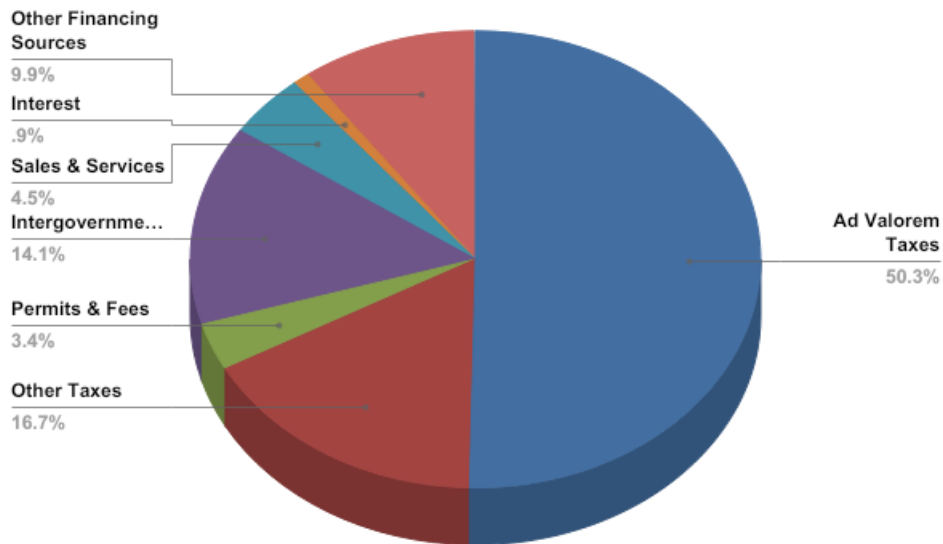
Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment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

General Government	Items	Department Total
General Fund		
Information Technology	Server & Network Upgrades	\$150,000
Sheriff Department	7 Dodge Interceptor sedans & 1 Ford Interceptor Utility	322,000
Detention Center	Inmate Body Scanner	180,000
CCATS	2 Transit Vehicles	173,000
	Upgrade Video System for Transit Vehicles	20,000
Public Works	Mosquito Sprayer	8,500
	Ford F-250	35,000
	Tractor	40,000
Planning	Ford F-150	24,500
Dental	Replace & Upgrade Equipment	5,800
Parks Maintenance	1 Mower - Multiple Blades and Attachments	11,800
	1 John Deere Gator	8,200
Total General Fund		\$978,800
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equip.	\$68,000
Capital Improvements Fund		
Tax	Pictometry Maps	\$90,000
Economic Development	Waterway Dredging	350,000
Human Services	Taylor Extended Care Improvements	25,000
Parks and Recreation	Cedar Point Sidewalk Match	60,000
	Park Improvements	30,000
Total Capital Improvements Fund		\$555,000
School Special Projects Fund	Capital Contribution	\$2,700,000
Total Governmental Funds		\$4,301,800
ENTITY TOTAL		\$4,301,800

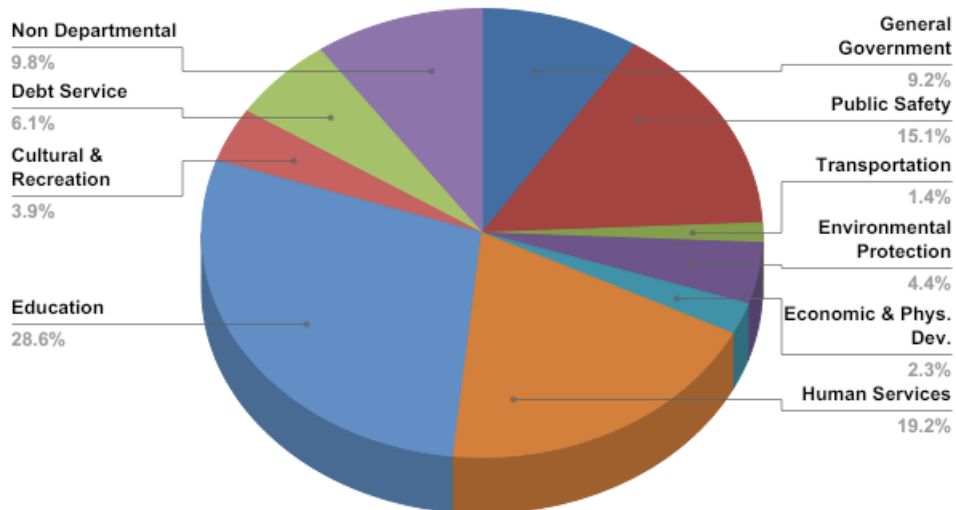
GENERAL FUND

General Fund

Revenue



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, 2018 actual, fiscal year 2019 amended budget as of March 31, 2019, requested and recommended fiscal year 2020. The percent change column is the percentage change from fiscal year 2019 amended to the fiscal year 2020 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2020.

Revenues		Expenditures	
Ad Valorem Taxes	\$47,728,000	General Government	\$8,712,085
Other Taxes	15,843,000	Public Safety	14,321,715
Permits & Fees	3,192,410	Transportation	1,343,135
Intergovernmental	13,411,225	Environmental Protection	4,193,965
Sales & Services	4,263,650	Economic & Phys. Dev.	2,156,435
Interest	900,000	Human Services	18,245,080
Miscellaneous	84,500	Education	27,110,000
Other Financing Sources	9,420,110	Cultural & Recreation	3,709,330
		Debt Service	5,769,100
		Non Departmental	9,282,050
Total	<u>\$94,842,895</u>	Total	<u>\$94,842,895</u>

General Fund

GENERAL FUND REVENUE COMPARISON

REVENUE	Actual FY 18	Amended FY 19	Adopted FY 20
Ad Valorem Taxes			
Current year	\$45,165,000	\$45,435,000	\$46,540,000
Prior years	929,539	850,000	850,000
Interest & penalties	394,296	335,000	338,000
	<hr/> 46,488,835	<hr/> 46,620,000	<hr/> 47,728,000
Other taxes & licenses			
Privilege licenses	8,465	-	-
ABC bottle tax	40,470	37,000	43,000
Local option sales tax	15,114,562	15,200,000	15,800,000
	<hr/> 15,163,497	<hr/> 15,237,000	<hr/> 15,843,000
Permits & fees			
Sheriff fees	229,558	175,000	160,000
Register of deeds	1,323,692	1,445,000	1,446,000
Franchise fees	434,035	450,000	435,000
Building permits & inspections fees	803,667	672,000	663,000
Environmental health fees	363,363	357,000	355,000
Other fees	127,324	111,385	133,410
	<hr/> 3,281,638	<hr/> 3,210,385	<hr/> 3,192,410
Intergovernmental			
Restricted			
Federal & state grants	11,420,313	27,177,398	11,563,225
Lottery proceeds	600,000	600,000	600,000
Court facilities fees	98,987	105,000	95,000
White goods & solid waste disposal tax	77,592	61,000	67,000
Scrap tire disposal tax	93,337	95,000	95,000
Unrestricted			
Beer and wine tax	171,774	180,000	180,000
Payments in lieu of taxes	189,313	-	-
ABC profits	723,466	723,350	770,000
Croatan National Forest	32,605	41,000	41,000
	<hr/> 13,407,386	<hr/> 28,982,748	<hr/> 13,411,225
Sales & services			
Solid waste	3,451,334	3,475,000	3,430,000
Civic center fees	236,204	247,700	250,200
Other	514,730	456,510	583,450
	<hr/> 4,202,268	<hr/> 4,179,210	<hr/> 4,263,650
Interest	550,755	300,000	900,000

General Fund

REVENUE	Actual FY 18	Amended FY 19	Adopted FY 20
Miscellaneous			
Proceeds from sale of fixed assets	21,327	90,000	25,000
Other	190,063	1,303,545	59,500
	<u>211,389</u>	<u>1,393,545</u>	<u>84,500</u>
Other Financing Sources			
Operating transfers in	3,829,532	3,979,350	4,034,150
Long-term debt proceeds	-	-	-
Appropriated fund balance	-	19,210,745	5,300,000
Appropriated capital/debt reserve F.B.	-	-	-
Appropriated economic development F.B.	-	40,000	-
Appropriated sheriff reserve F.B.	-	-	-
Appropriated health reserve F.B.	-	100,000	85,960
	<u>3,829,532</u>	<u>23,330,095</u>	<u>9,420,110</u>
Total Revenue	<u>\$87,135,299</u>	<u>\$123,252,983</u>	<u>\$94,842,895</u>

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

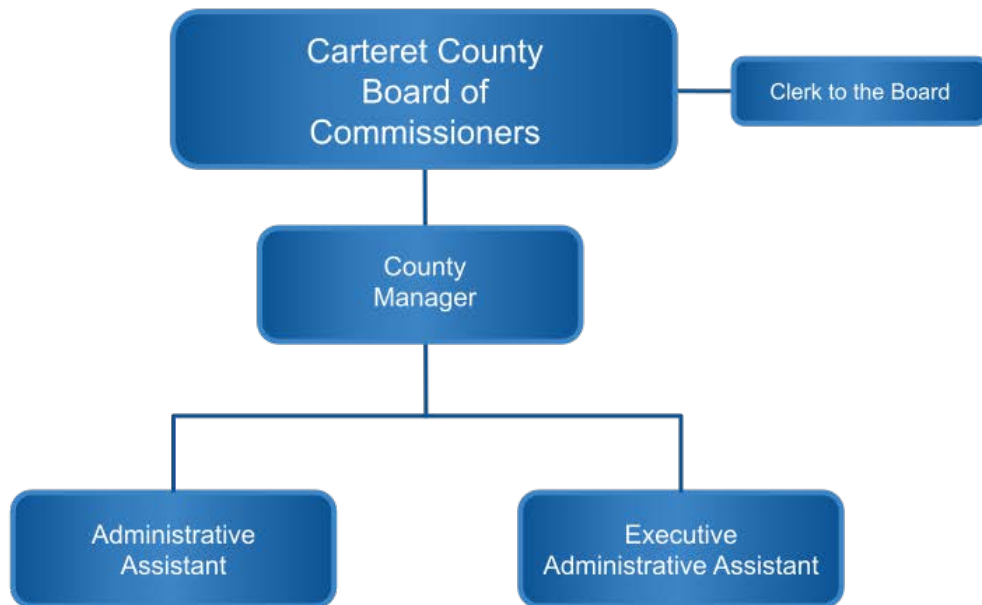
- Set the lowest responsible ad valorem tax rate in the state.
- Partnered with governments for dredging projects to improve waterways.
- Provided support and guidance during Hurricane Florence relief and recovery efforts for the County.
- Partnered with local governments to establish the Dix Crisis Intervention Center, opened May 2019.

Goals & Objectives

- Evaluate facilities master plan. **Initiatives #1 & 6.**
- Address county and school capital needs. **Initiatives #1 & 3.**
- Maintain the County's high bond rating. **Initiative #1.**
- Improve mental health services. **Initiative #4.**
- Continue to monitor and inform the public of federal and state regulations. **Initiative #1.**
- Seek methods of maintaining our waterways. **Initiative #9.**
- Partner with Public School System and fund Botvin Life Skills Training for Drug-free Youth, a grades 3 - 12 program. **Initiative #4.**
- Continue to provide support and guidance for Carteret County Hurricane Florence recovery. **Initiative #1.**

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	52,057	63,475	64,780	64,780	64,780	
Operations	233,571	231,975	237,250	237,250	242,250	
Total	285,628	295,450	302,030	302,030	307,030	3.92%
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

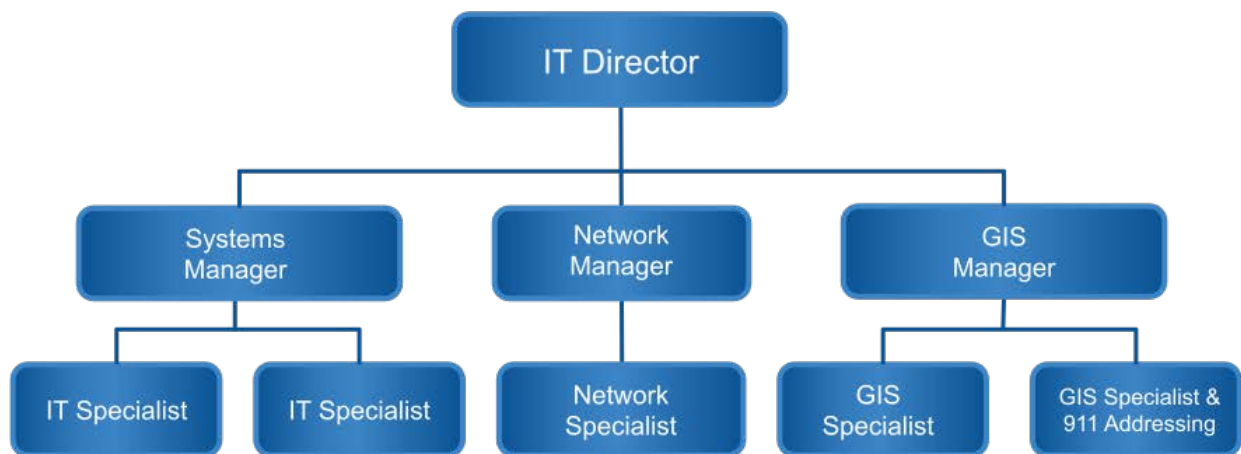
- Began developing a strategic plan for long term planning.
- Improved county departments' efficiency and timeliness of projects and information.
- Successfully oversaw operations and response efforts for Hurricane Florence.

Goals & Objectives

- Complete a strategic plan for long term planning. **Initiatives #1 & 5.**
- Evaluate and pursue cost efficiencies and peak performance initiatives. **Initiatives #1 & 5.**
- Evaluate facilities master plan. **Initiative #6.**
- 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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	316,815	435,211	392,110	392,110	392,140	
Operations	19,354	27,346	26,700	26,700	26,700	
Total	336,170	462,557	418,810	418,810	418,840	-9.45%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	3.00	4.00	4.00	4.00	4.00	
Numbers of Positions	3.00	4.00	4.00	4.00	4.00	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

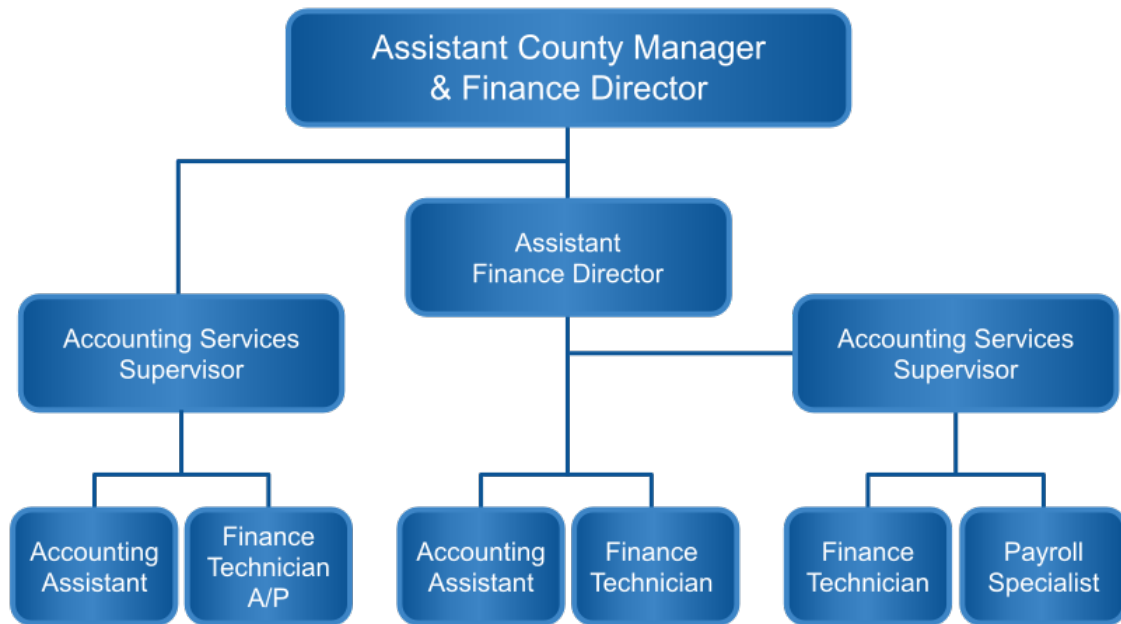
- Continue virtual desktop implementations and deployments. **Initiatives #1 & 5.**
- Continue migrating phone service provider from Legacy PRI to SIP for cost savings and efficiencies. **Initiatives #1 & 5.**
- Continue the life-cycle and implementation of new AS/400 system. **Initiatives #1 & 5.**
- 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 18 Actual	FY 19 Estimated	FY 20 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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	602,833	646,891	651,765	651,765	651,845	
Operations	1,012,102	1,049,325	1,150,900	1,150,900	1,150,900	
Capital Outlay	225,996	317,000	150,000	150,000	150,000	
Total	1,840,931	2,013,216	1,952,665	1,952,665	1,952,745	-3.00%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	9.00	9.00	9.00	9.00	9.00	0.00%

**Finance
Organizational Chart**



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

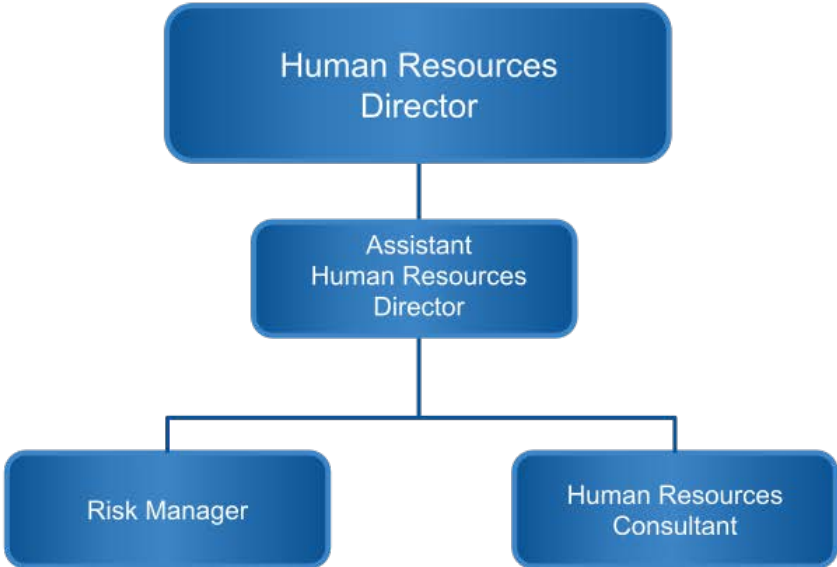
- Received the distinguished Budget Presentation Award from Government Financial Officers Association (GFOA) for fiscal year 2018 budget document; the County's 23rd consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2018, the County's 22nd consecutive year.
- Compiled Fire & EMS non-profits FY 2018 financial information, and as a result, reporting, budgeting, and communications were improved between the non-profits, Fire/EMS Commission, and the County Board of Commissioners.
- Maintained a debt affordability model to assist the County Commissioners in meeting capital building needs.
- Provided operation support in Emergency Operations Center during Hurricane Florence.
- Managed Public Assistance financial reimbursement process with FEMA and state.

Goals & Objectives

- Maintain the County's high bond rating. **Initiatives #1 & 5.**
- Assist the Board of Commissioners in implementing the capital needs assessment through financing and pay as you go. **Initiatives #1 & 5.**
- Expand performance measures implemented in County departments. **Initiatives #1 & 5.**
- Assist the Board of Commissioners and departments by proactively managing the County's finances and improving efficiency. **Initiatives #1 & 5.**
- Continue to assist Fire & EMS non-profits with financial information and budget process. **Initiatives #1, 2 & 5.**
- Develop long term financial plan in support of the County's strategic plan. **Initiative #1.**
- Continue Public Assistance process with FEMA and state. **Initiatives #1 & 5.**

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	Percent Change From FY 19/20
	Actual	Budget 3/31/19				
Personnel	622,076	692,218	697,715	697,715	697,790	
Operations	92,795	85,725	84,295	84,295	84,295	
Total	714,871	777,943	782,010	782,010	782,085	0.53%
Revenue Sources						
Other Taxes	85,733	88,700	89,500	89,500	89,500	0.90%
Staffing						
Full Time Positions	8.72	8.72	8.72	8.72	8.72	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	8.72	8.72	8.72	8.72	8.72	0.00%

**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), Social Security Administration (SSA), and NC Office of State Personnel (NC-OCP).

Major Accomplishments

- Updated sections of Personnel Policy Manual.
- Implemented online Employee Benefits Portal.
- Organized Employee Wellness Fair.
- Successfully completed Department of Labor audit.

Goals & Objectives

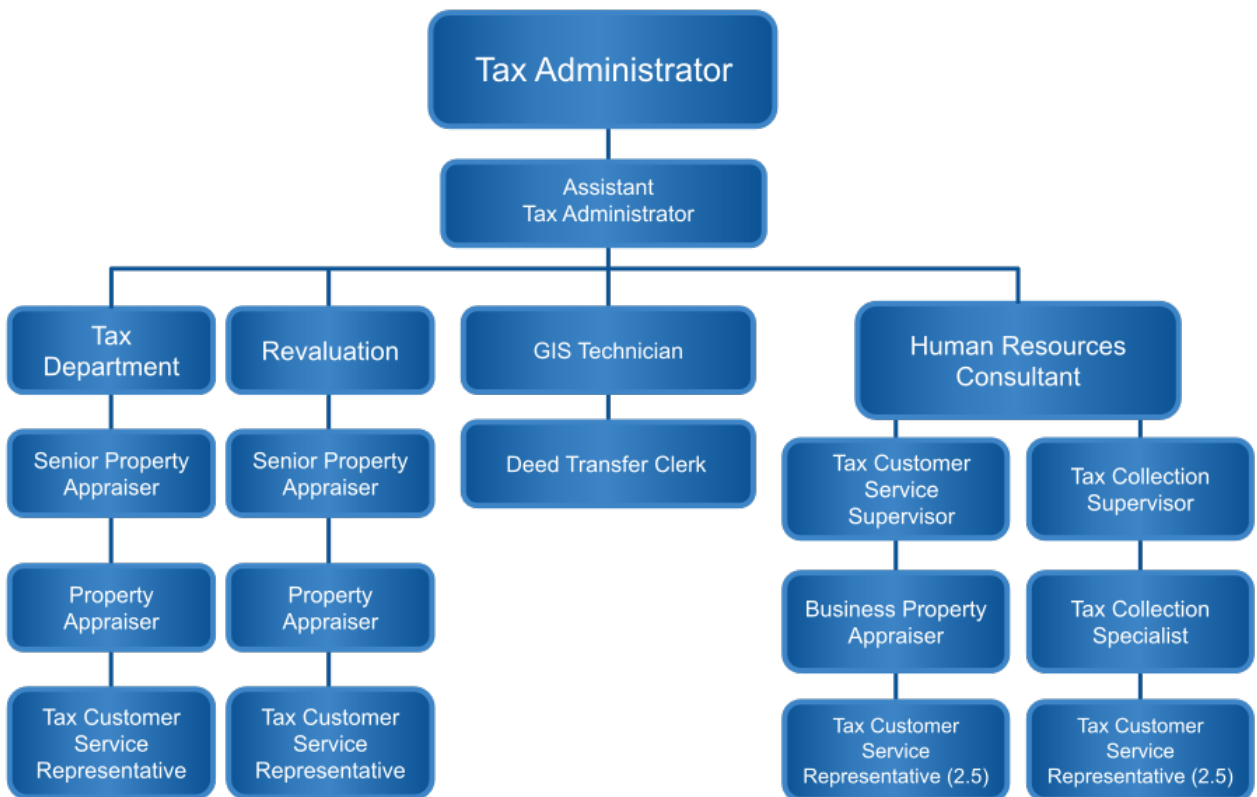
- Work with broker to reduce employee dependent health care cost. **Initiatives #1 & 5.**
- Offer additional supervisor training classes. **Initiatives #1 & 5.**
- Develop workforce development programs. **Initiatives #1 & 5.**
- Develop strategic recruiting plans for key positions. **Initiatives #1 & 5.**
- Initiate wellness program with quantifiable data. **Initiatives #1 & 5.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Employment FTE & PTE	803	820	800	650
Hires	130	145	130	110
Orientation/Training Classes	N/A	45	60	N/A
Employee Relations Incidents	N/A	30	25	N/A

Expenditure Category	Amended 2018-2019		2019-2020		Percent Change	
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	From FY 19/20
Personnel	319,360	350,949	353,589	353,585	353,615	
Operations	56,577	84,070	92,300	92,300	92,300	
Total	375,936	435,019	445,889	445,885	445,915	2.50%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	4.00	4.00	4.00	4.00	0.00%

**Tax Department
Organizational Chart**



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 adopted for the 2015 revaluation.

Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Automation of vessel values.
- Installed replacement appraisal mobile data collection system..
- Installed new data analysis system.
- Hurricane Florence damage assessment 2018.

Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of ad valorem taxes. **Initiatives #1 & 5.**
- Continue revaluation of all real property for 2020. **Initiatives #1 & 5.**
- 0Continue business personal property audit and debt collection on delinquent accounts. **Initiatives #1 & 5.**
- Apply for IAAO Certificate of Excellence in Assessment Administration Award. **Initiatives #1 & 5.**
- Electronically record and process all personal property listings for 2019 and going forward. **Initiatives #1 & 5.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Complete personal property listing process within 60 days of filing deadline.	75%	85%	100%	100%
Import Mobile Assessor process to daily appraiser work	85%	100%	100%	100%
Review and clean property data using Spatialest	40%	60%	85%	100%
Efficiency				
Electronic Storage of all documents	95%	95%	100%	100%
Computer generated collection reports	95%	95%	100%	100%
Automation of vessel values	95%	95%	100%	100%
Effectiveness				
Business Personal Property Tax Audit	85%	85%	95%	100%
Amount submitted to Debt Setoff for collection	\$3,471,339	\$3,525,000	\$3,500,000	\$3,500,000
% of Debt Setoff collected	9%	10%	15%	15%

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	Percent Change From FY 19/20
	Actual	Budget 3/31/19				
TAX ADMINISTRATION						
Personnel	897,330	976,310	1,015,690	1,015,690	1,015,845	
Operations	392,898	392,241	384,160	384,160	385,300	
Total	1,290,229	1,368,551	1,399,850	1,399,850	1,401,145	2.38%
REVALUATION						
Personnel	214,901	237,928	234,060	234,060	234,095	
Operations	9,817	27,619	35,700	35,700	35,700	
Capital Outlay	-	18,000	18,000	-	-	
Total	224,717	283,547	287,760	269,760	269,795	-4.85%
Grand Total	1,514,946	1,652,098	1,687,610	1,669,610	1,670,940	1.14%
Revenue Sources: Fees	87,408	78,200	78,350	78,350	78,350	0.19%
Staffing						
Full Time Positions	21.00	21.00	21.00	21.00	21.00	
Part Time as FTE	1.03	0.96	0.96	0.96	0.96	
Number of Positions	22.03	21.96	21.96	21.96	21.96	0.00%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Professional Services	62,911	70,000	70,000	70,000	100,000	
Legal Settlement	3,245	-	-	-	-	
Total	66,156	70,000	70,000	70,000	100,000	42.86%
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

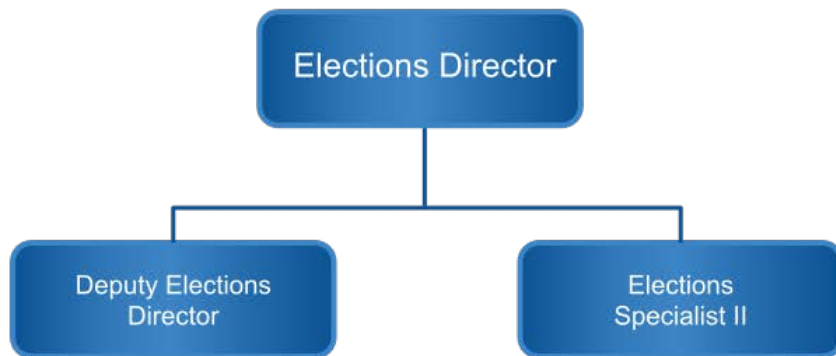
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Improved storage capacity.
- Continued preservation of old county documents.

Goals & Objectives

- Continue to replace workspace furniture in courtrooms, offices, and public spaces. **Initiatives #1 & 5.**
- Improve storage capacity of building to carve out much needed space for operations. **Initiatives #1 & 5.**
- Partner with Administrative Office of the Courts to scan/archive old files. **Initiatives #1 & 5.**

Expenditure Category	Amended		2019-2020			Percent Change From FY 19/20
	2017-2018 Actual	2018-2019 Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	
Personnel	3,702	3,025	-	-	-	
Operations	50,629	81,490	78,335	78,335	78,335	
Total	54,330	84,515	78,335	78,335	78,335	(7.31)%
Revenue Sources						
Intergovernmental	98,987	105,000	95,000	95,000	95,000	(9.52)%
Staffing						
FTE Part Time Positions	0.13	0.25	0.25	0.25	0.25	
Numbers of Positions	0.13	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.**

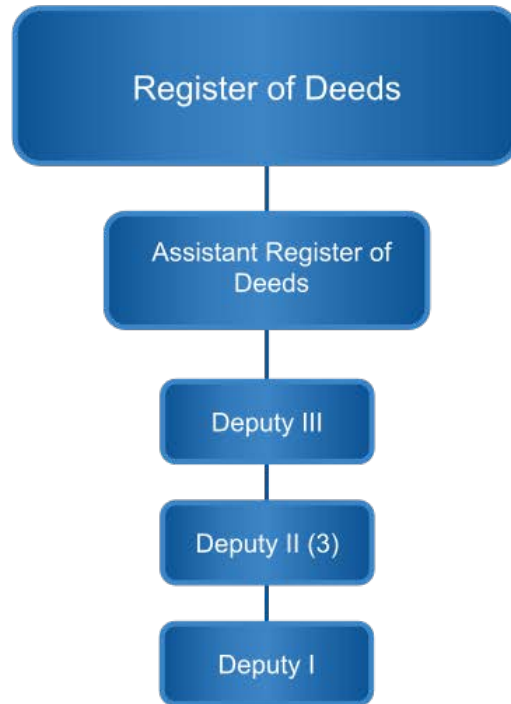
Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 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	Amended 2018-2019		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended Board Approved		
Personnel	283,455	357,377	547,332	480,210	480,245	
Operations	142,360	238,080	266,555	266,555	266,555	
Total	425,816	595,457	813,887	746,765	746,800	25.42%
Revenue Sources						
Fees	51,096	-	45,000	45,000	45,000	
Total	51,096	-	45,000	45,000	45,000	341.20%
Staffing						
Full Time Positions	3.00	3.00	4.00	3.00	3.00	
FTE - Part Time Positions*	0.96	0.96	0.48	0.96	0.96	
Numbers of Positions	3.96	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

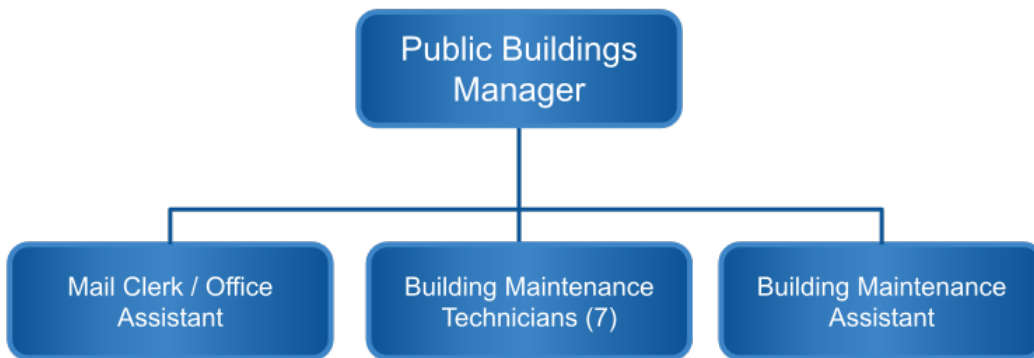
- Continue to rebind and preserve older real estate records. **Initiatives #1 & 5.**
- Correct and update index as images are added from preservation books. **Initiatives #1 & 5.**
- Implement Thank A Vet program. **Initiatives #1 & 5.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	315,371	377,551	401,965	401,965	402,025	
Operations	212,867	207,900	204,600	204,600	204,600	
Total	528,238	585,451	606,565	606,565	606,625	3.62%
Revenue Sources						
Fees	1,273,386	1,345,000	1,346,000	1,346,000	1,346,000	0.07%
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 18 Actual	FY 19 Estimated	FY 20 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%

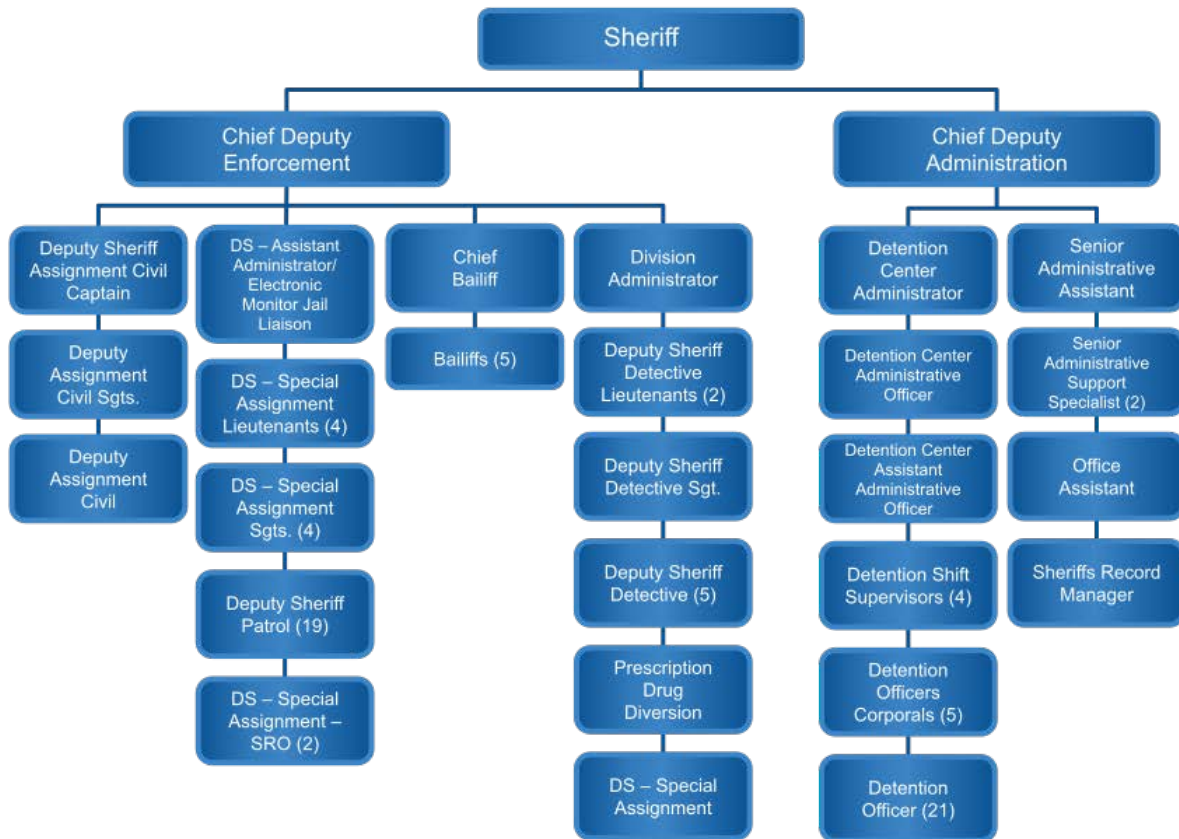
Expenditure Category	Amended 2018-2019		2019-2020		Percent Change From FY 19/20
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended Board Approved	
Personnel	473,653	534,976	581,290	513,890	513,545
Operations	1,068,615	2,217,679	1,068,970	1,083,970	1,089,225
Capital Outlay	55,738	49,225	-	-	-
Total	1,598,006	2,801,880	1,650,260	1,597,860	1,602,770 (42.80)%
Revenue Sources	-	-	-	-	-
Staffing					
Full Time Positions	9.00	9.00	10.00	9.00	9.00
FTE - Part Time Positions	0.57	0.45	0.45	0.45	0.45
Numbers of Positions	9.57	9.45	10.45	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.**

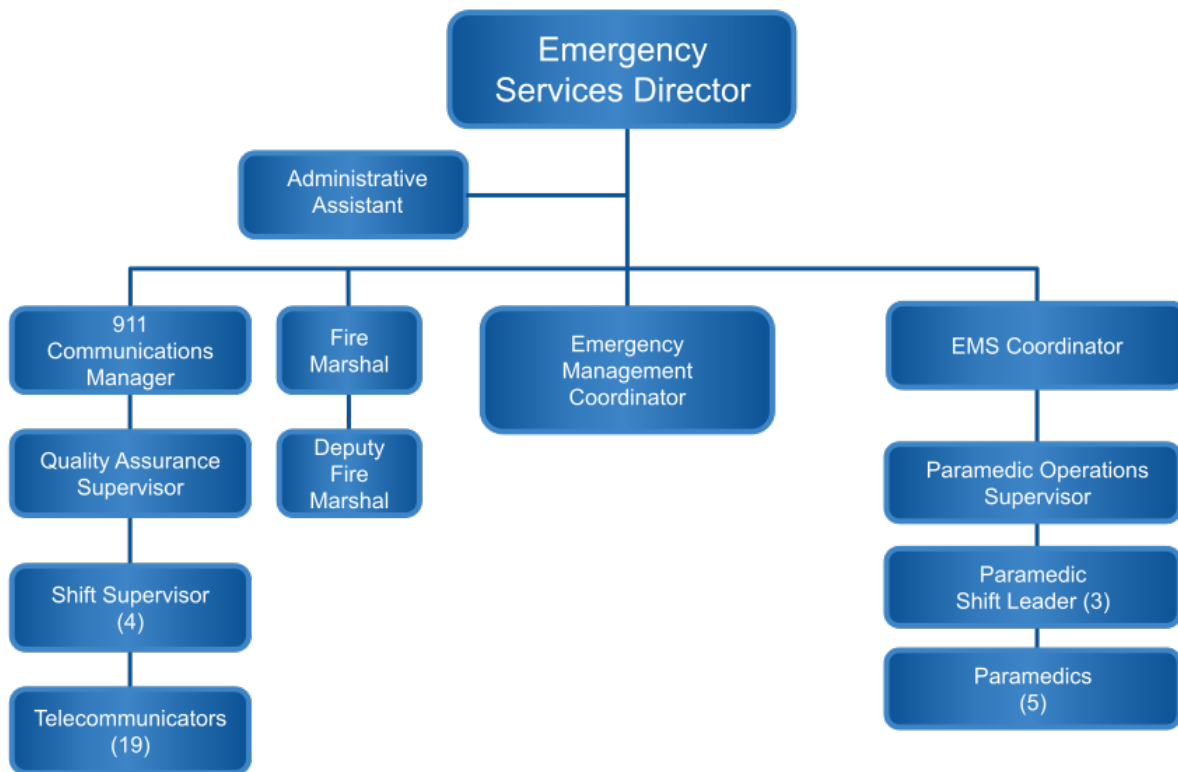
Performance Summary

	FY 18	FY 19	FY 20	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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
CRIMINAL DIVISION						
Personnel	3,391,400	3,950,277	3,913,310	3,910,855	3,916,195	
Operations	854,465	907,173	897,932	817,085	831,880	
Capital Outlay	310,838	484,768	351,221	322,000	322,000	
Total	4,556,704	5,342,218	5,162,463	5,049,940	5,070,075	(5.09)%
COURT SERVICES DIVISION (CIVIL)*						
Personnel	208,054	241,466	727,010	727,010	728,650	
Operations	8,895	9,830	90,616	80,600	80,600	
Total	216,949	251,296	817,626	807,610	809,250	222.03%
BAILIFF DIVISION*						
Personnel	354,984	374,594	-	-	-	
Operations	46,733	43,640	-	-	-	
Total	401,716	418,234	-	-	-	(100.00)%
JAIL DIVISION						
Personnel	1,862,487	2,285,359	2,478,820	2,306,325	2,309,455	
Operations	1,471,475	2,109,285	1,882,207	1,652,205	1,652,205	
Capital Outlay	9,665	-	180,000	180,000	180,000	
Total	3,343,627	4,394,644	4,541,027	4,138,530	4,141,660	(5.76)%
GRAND TOTAL	8,518,996	10,406,392	10,521,116	9,996,080	10,020,985	(3.70)%
Revenue Sources						
Intergovernmental	381,633	364,228	349,400	349,400	374,400	
Miscellaneous	5,800	4,000	4,000	4,000	4,000	
Fees	264,523	201,000	26,000	186,000	186,000	
Total	651,956	569,228	379,400	539,400	564,400	(0.85)%
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	9.03	6.71	7.38	7.38	7.38	
Number of Positions	106.03	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

- Implemented the Carteret County Community Paramedicine program in March 2018.
- Continued support of paramedic services by assisting with high acuity calls and first responders on second out calls.
- Improved paramedic response times in the Mill Creek district by staffing their ambulance 24/7 as the second certified person on their ambulance.

Goals & Objectives

- Increase 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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
QRV 1 calls/year (Davis)	605	439	700	500
QRV 2 calls/year	527	182	400	250
706 Community Paramedic	N/A	60	150	150
Efficiency/Aid Given to Patient				
QRV ¹	100	174	400	300
QRV ²	130	114	300	200

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	605,753	682,457	800,683	755,585	672,050	
Operations	99,855	107,270	104,770	100,770	101,015	
Capital Outlay	-	46,800	-	-	-	
Total	705,609	836,527	905,453	856,355	773,065	-7.59%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	10.00	9.00	9.00	9.00	
FTE - Part Time Positions	1.74	2.70	3.36	2.10	2.10	
Numbers of Positions	11.74	12.70	12.36	11.10	11.10	-12.60%

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 for 12 days in response to Hurricane Florence.
- 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.

Goals & Objectives

- 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.**
- 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 Chief’s Association, Crystal Coast Disaster Coalition, and North Carolina Emergency Management Association. **Initiatives #1, 2 & 5.**

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	227,759	267,909	403,600	251,460	251,490	
Operations	90,498	119,905	108,825	103,825	103,995	
Capital Outlay	-	-	-	-	-	
Total	318,257	387,814	512,425	355,285	355,485	(8.34)%
Revenue Sources						
Intergovernmental	37,752	38,600	38,600	38,600	38,600	0.00%
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.
- Updated personal protective equipment and purchased mobile ventilation equipment to meet national standards for protecting staff from toxic atmospheres.
- Provided essential functions in the Emergency Operations Center during Hurricane Florence. Managed incidents during recovery efforts after the hurricane.

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.**
- Analyze staffing levels needed to meet projected population growth in the County; expected to be 76,029 in 2021. **Initiatives #1, 2 & 5.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	320	450	500	500
Investigations (Fire, Illegal Burn, & Hazardous Materials)	22	30	-	-
Fire Prevention Activities	5	8	10	10
Unsafe Acts/Illegal Burning	5	8	-	-
Efficiency				
Hours spent in 2018 conducting investigations	2,312	2,500	2,800	3,000
Effectiveness				
Fire Code Violations	544	600	-	-
Teach Fire Prevention	379	400	450	500
Administer support/letters for businesses and entities	133	125	150	175

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	109,409	140,434	170,010	125,725	202,405	
Operations	23,901	27,255	27,453	27,455	27,975	
Capital Outlay	-	-	-	-	-	
Total	133,309	167,689	197,463	153,180	230,380	37.39%
Revenue Sources	850	1,385	1,385	1,385	1,385	0.00%
Staffing						
Full Time Positions	1.00	1.00	2.00	2.00	2.00	
FTE - Part Time Positions	0.84	0.96	0.48	0.96	0.96	
Numbers of Positions	1.84	1.96	2.48	2.96	2.96	51.02%

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

- Staffed all available personnel during Hurricane Florence bringing each shift's staffing levels to the maximum available for nine days. While 911 calls were actually lower during the hurricane than during a typical summer month, administrative call numbers tripled, answering 9,341 administrative calls and 1,887 911 calls from 09/12/2018 through 09/21/2018.
- Staff attended crisis intervention training which teaches Telecommunicators to effectively handle callers in crisis, including suicidal callers.
- Developed new hiring test to recruit more qualified candidates who have the abilities to be successful as a Telecommunicator.
- Installed a new recording system that allows screen capture recording for training purposes.
- Developed a logo and social media presence to showcase the division and to create employee pride. Employees who are invested in the success of their organizations are documented to perform better with less absence.

Goals & Objectives

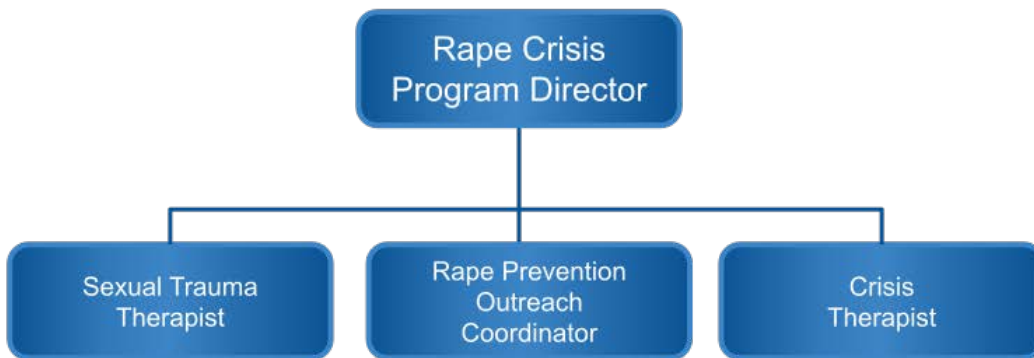
- The National Fire Protection Association (NFPA) lists goal dispatch times as "from telephone pick up to first unit dispatched in less than one minute 90% of the time". We are currently working with our CAD vendor (Southern Software) to implement a product that will allow us to accurately reflect the times needed to ensure we are meeting that goal. **Initiatives #1, 2 & 5.**
- 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 a clear employee promotion guideline so that any employee who wishes to achieve higher ranks within the communications center 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.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Prompt processing of emergency calls for service	162,285	187,000	190,000	
Efficiency				
Answer 911 Calls < 15 sec	98.99%	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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	1,261,247	1,763,892	1,796,305	1,786,575	1,786,845	
Operations	217,165	321,085	301,285	301,285	301,285	
Total	1,478,412	2,084,977	2,097,590	2,087,860	2,088,130	0.15%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	30.00	30.00	30.00	30.00	30.00	
FTE - Part Time Positions	0.28	0.96	0.96	0.96	0.96	
Numbers of Positions	30.28	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 249 primary and secondary victims: 24% of whom were children 0-18.
- Provided ~1,500 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 10-15 public presentations.
- Began support groups for teens, hispanics, transgender individuals, 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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Counseling Hours provided to primary and secondary victim	800	1,000	1,600	1,500
Direct Services to victims/families	1,500	1,600	1,600	1,600
Efficiency				
Educational Programs Provided	20	35	35	35
Participants in Educational Program	1,000	1,500	1,500	1,500

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	234,735	262,976	304,390	260,215	260,250	
Operations	42,717	32,680	32,330	32,330	32,330	
Total	277,452	295,656	336,720	292,545	292,580	-1.04%
Revenue Sources						
Intergovernmental	128,971	192,155	50,000	50,000	50,000	
Miscellaneous	2,625	1,200	-	2,000	2,000	
Total	131,596	193,355	50,000	52,000	52,000	-73.11%
Staffing						
Full Time Positions	4.00	4.00	5.00	4.00	4.00	
FTE - Part Time Positions	0.02	0.24	-	-	-	
Numbers of Positions	4.02	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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Contracted Services	68,200	69,000	69,000	69,000	69,000	
Total	68,200	69,000	69,000	69,000	69,000	0.00%
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

- Coordinated a low cost rabies clinic in May with local veterinarians.
- Assisted the County, as first responders, during and after Hurricane Florence.
- Provided rabies vaccinations at hurricane shelter and assisted with animal care donations after the hurricane.

Goals & Objectives

- Increase the number of rabies clinics per year.
- Review standard operating procedures and county animal control ordinances.

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Telephone Calls	19,483	16,406	16,406	100%
Animal Bite Reports Investigated	170	206	206	100%
Animals Impounded	832	806	806	100%
Efficiency				
Animal Bite Reports Investigated per Animal Control Officer	38	46	46	100%
Animals Impounded per Animal Control Officer	185	179	179	100%
Effectiveness				
Complaint per 1000 pop	-	-	-	-

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	241,333	270,387	266,490	266,490	266,445	
Operations	199,252	221,825	234,763	228,800	225,645	
Capital Outlay	9,445	29,610	8,000	-	-	
Total	450,030	521,822	509,253	495,290	492,090	-5.70%
Revenue Sources						
Total	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part Time Positions	0.50	0.48	0.48	0.48	0.48	
Numbers of Positions	5.50	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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	-	34,662	87,410	87,410	87,745	
Operations Contribution	-	113,955	-	-	-	
Capital Contribution	16,665	16,665	16,665	16,665	16,665	
Total	16,665	165,282	104,075	104,075	104,410	-36.83%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	1.00	1.00	1.00	1.00	0.00%

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

- Increased the number of slips leased at Atlantic Harbor.
- Improved collection of fees at both Atlantic and Harkers Island Harbors.
- Completed site cleanup at both Atlantic and Harkers Island Harbors after Hurricane Florence.

Goals & Objectives

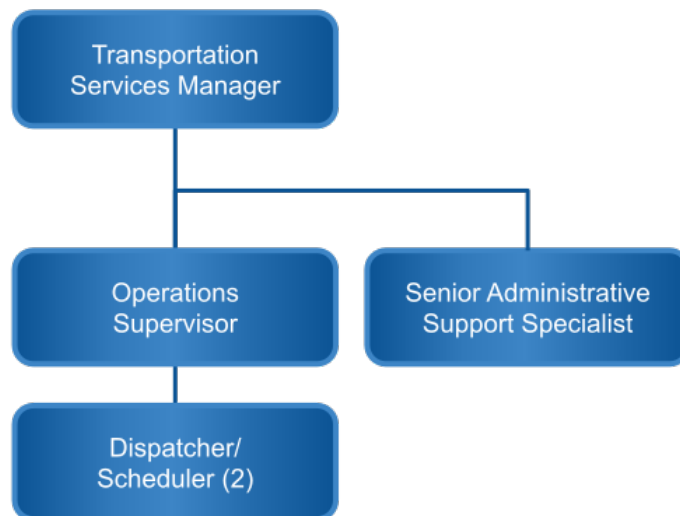
- Maintain all harbors for the safety and welfare of all watermen. **Initiatives #1 & 8.**
- Replace dock at Atlantic and Harkers Island Harbors. **Initiatives #1 & 8.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Operations	10,893	13,000	10,000	10,000
Efficiency				
Fees	12,430	13,500	14,000	15,000

Expenditure Category	Amended 2018-2019		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended Board Approved		
Operations	10,893	25,000	25,000	25,000	25,000	
Capital Outlay	-	-	-	-	-	
Total	10,893	25,000	25,000	25,000	25,000	0.00%
Revenue Sources						
Fees	20,433	25,000	25,000	25,000	25,000	
Total	20,433	25,000	25,000	25,000	25,000	0.00%
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

- Successfully continuing propane utilization.
- Successfully operating Down East Express coordination route.
- Reduce 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.**
- Reduce costs. **Initiatives #1, 5 & 8.**
- Expand marketing program to all festivals, fairs and events. **Initiatives #1, 5 & 8.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Total Trips	70,808	70,000	80,000	85,000
Total Miles	514,410	500,000	480,000	480,000
Total Hours of Service	26,912	27,000	28,000	28,000
Efficiency				
Average Trip Miles	7.0	6.0	6.0	5.5
Effectiveness				
Passengers per service Hour per vehicle	2.6	3.5	3.5	3.0

Expenditure Category	Amended 2018-2019		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended Board Approved		
Personnel	645,317	728,981	826,300	765,335	767,490	
Operations	356,732	259,300	255,149	255,150	253,235	
Capital Outlay	292,522	358,000	193,000	193,000	193,000	
Total	1,294,570	1,346,281	1,274,449	1,213,485	1,213,725	-9.85%
Revenue Sources						
Intergovernmental	1,137,947	1,319,000	1,275,379	1,279,160	1,279,160	
Fees	136,915	146,000	125,000	125,000	125,000	
Total	1,274,862	1,465,000	1,400,379	1,404,160	1,404,160	-4.15%
Staffing						
Full Time Positions	5.00	5.00	11.34	7.00	7.00	
FTE - Part Time Positions	16.06	15.00	12.49	14.72	14.72	
Numbers of Positions	21.06	20.00	23.83	21.72	21.72	8.60%

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 10 fires involving 30 acres and protected 14 structures at an estimated value of \$3.4 million.
- 2 forest management plans written for Carteret County landowners involving 2,400 acres.
- 100 acres of forest regeneration (all planted).
- 19 inspection of forestry operations (Forest Best Management Practices) affecting 736 acres.
- 21 Community Wildland Protection Program plans written to assist volunteer fire departments in Carteret County receive federal wildland fire grants.
- Conducted 11 information, education, and outreach programs.

Goals & Objectives

- Write 8 forest management plans in Carteret County. **Initiatives #1 & 5.**
- Conduct 350 acres of forest regeneration in Carteret County. **Initiatives #1 & 5.**
- Inspect 15 forestry operations for adherence to Forest Best Management Practices related to water quality. **Initiatives #1 & 5.**
- Teach 2 Wildland Fire Suppression classes to volunteer fire departments. **Initiatives #1 & 5.**
- Conduct 50 information, education, and outreach programs. **Initiatives #1 & 5.**

Expenditure Category	Amended		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	2018-2019 Budget 3/31/19	2019-2020 Requested	2019-2020 Board Recommended Approved		
Forest Fire Contribution	106,114	134,925	138,569	134,925	134,925	
Total	106,114	134,925	138,569	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

- Hurricane Florence recovery.
- 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.
- 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.
- Rebuilt “Huts” at three convenience sites.

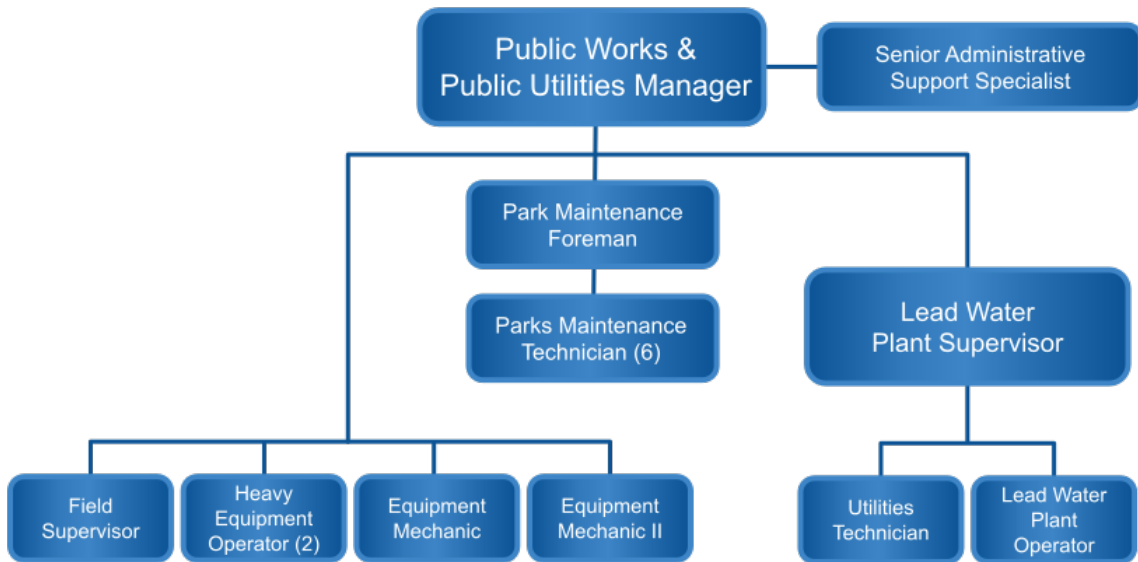
Goals & Objectives

- Expand the electronics recycling program to include one 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.**
- Continue improvements to “Huts” at the various sites. **Initiatives #1, 5 & 7.**

Fiscal Year	Tipping Fee
2010-2011	\$50.50
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

Expenditure Category	Amended		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	2018-2019 Budget 3/31/19	2019-2020 Requested	2019-2020 Board Recommended Approved		
Operations	19,463	47,000	47,000	47,000	47,000	
Solid Waste Collections	2,922,309	17,385,200	3,080,000	3,080,000	3,080,000	
Landfill Closure	14,665	17,000	17,000	17,000	17,000	
Total	2,956,436	17,449,200	3,144,000	3,144,000	3,144,000	-81.98%
Revenue Sources						
Intergovernmental	174,854	15,554,102	362,500	363,000	368,500	
Fees	3,451,334	3,475,000	3,430,000	3,430,000	3,430,000	
Total	3,626,188	19,029,102	3,792,500	3,793,000	3,798,500	-80.04%
Staffing						
Numbers of Positions	-	-	-	-	-	

**Public Works/Public Utilities
Organizational Chart**



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

- Hurricane Florence Recovery

Goals & Objectives

- Develop standards and procedures for the Fleet Maintenance division. **Initiatives #1 & 5.**
- Promote clean and litter free county through increased signage, outreach, and contractor accountability. **Initiatives #1 & 5.**
- Increase staff training; keeping current with technology and changing regulations. **Initiatives #1 & 5.**
- Increase recycling opportunities for our citizens; improving community quality and reducing landfill impact. **Initiatives #1 & 5.**

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	430,697	485,297	556,610	480,730	476,900	
Operations	296,931	474,126	427,640	353,290	354,640	
Capital Outlay	64,303	123,526	83,500	83,500	83,500	
Total	791,931	1,082,949	1,067,750	917,520	915,040	-15.50%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	6.50	6.50	7.83	6.50	6.50	
FTE - Part Time Positions	4.56	5.15	6.24	4.44	4.44	
Numbers of Positions	11.06	11.65	14.07	10.94	10.94	-6.09%

GENERAL FUND

ECONOMIC & PHYSICAL DEVELOPMENT

Economic Development

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

Major Accomplishments

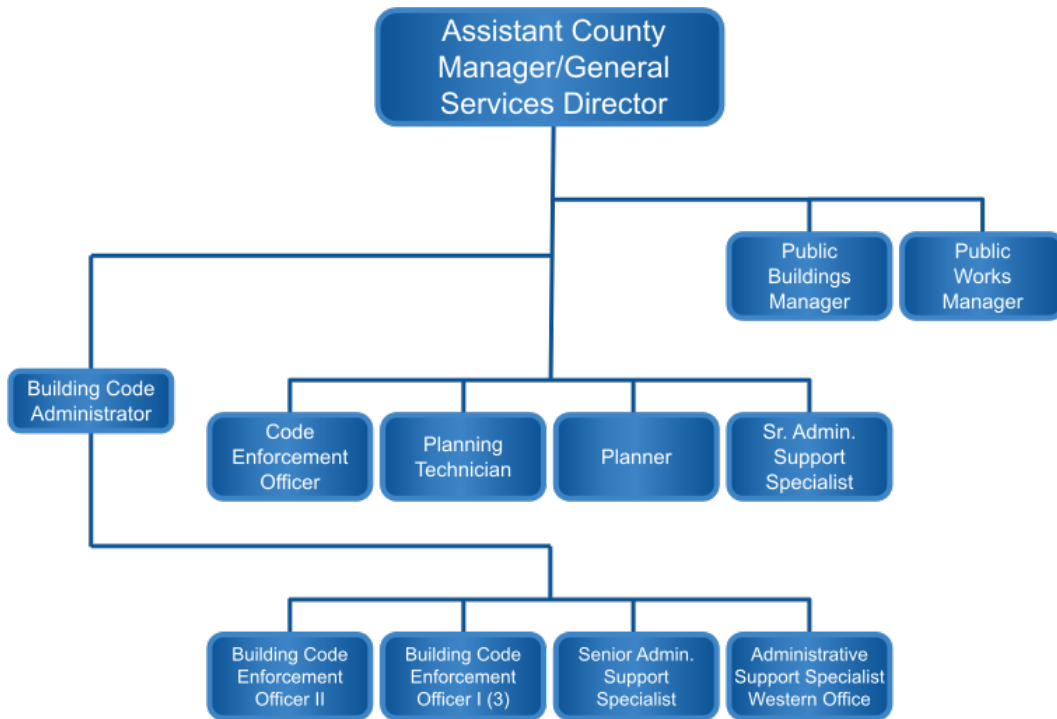
- Completed restructuring of Economic Development Service Delivery System.
- Provided staff/administrative support for Economic Development Foundation, Transportation Committee, Marine Science and Education Partnership, and Carteret County Broadband Committee.
- Provided public engagement through 69 local government and community outreach meetings, 24 speeches and/or presentations, and 87 meetings with allied economic development organizations.
- Provided direct project support to Neuse Sport Shop, Gallants Channel Project, Pruitt Health facility, VA Clinic, Geodynamics, Jarrett Bay Boatworks, Carteret County Duke Energy Water Resources Fund grant, and other business expansion projects.

Goals & Objectives

- Develop and implement new “people attraction” economic development strategy, including new website, logo, and collateral marketing materials. **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.**
- Support MCAS Cherry Point and ACT in communications and messaging regarding economic importance of Cherry Point and planning for F-35 deployment. **Initiatives #1 & 5.**
- Secure Certified Retirement Community designation from State of North Carolina. **Initiative #1.**

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	97,643	181,377	175,500	175,500	175,515	
Operations	56,229	36,100	67,000	42,000	42,000	
Economic Development	-	65,000	-	-	-	
Business Development	25,000	25,000	39,000	39,000	39,000	
Total	178,872	307,477	281,500	256,500	256,515	-16.57%
Revenue Sources						
Appropriated Fund Balance	-	40,000	-	-	-	
Total	-	40,000	-	-	-	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 Bogue, Cape Carteret, Cedar Point, Pelletier, and Indian Beach.

Major Accomplishments

- Hurricane Florence Recovery.
- Implemented JLUS.
- Expanded building inspections for towns served.

Goals & Objectives

- Continuation of updating Carteret County Land Use Plan. **Initiatives #1 & 5.**
- Work with Hwy 24 & 70/12 Corridor Study. **Initiatives #1, 5 & 8.**
- Update Hazard Mitigation Plan. **Initiatives #1 & 5.**
- Implement two JLUS projects. **Initiatives #1 & 5.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Number of Inspections	13,683	14,500	15,000	15,000
Number of Permits Issued	3,383	4,000	4,500	4,500
Efficiency				
Average miles/inspection	6.7	6.7	6.0	6.0
Effectiveness				
% of violations that have met compliance	N/A	N/A	100%	100%

Expenditure Category	Amended 2018-2019		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended Board Approved		
Personnel	663,892	737,665	797,570	797,570	798,005	
Operations	160,113	235,575	173,850	173,850	173,940	
Capital Outlay	993	700	700	700	700	
Total	824,999	973,940	972,120	972,120	972,645	-0.13%
Revenue Sources						
Intergovernmental	88,668	64,000	-	4,000	4,000	
Fees	862,490	721,710	765,000	815,000	815,000	
Total	951,158	785,710	765,000	819,000	819,000	4.24%
Staffing						
Full Time Positions	11.00	12.00	12.00	12.00	12.00	
FTE - Part Time Positions	0.42	0.48	0.48	0.48	0.48	
Numbers of Positions	11.42	12.48	12.48	12.48	12.48	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	2017-2018	Amended 2018-2019	2019-2020		2019-2020	Percent
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	Change From FY 19/20
Personnel	94,389	122,785	116,980	116,980	116,990	
Operations	5,453	9,850	-	-	-	
Total	99,841	132,635	116,980	116,980	116,990	-11.80%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

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

- Focused efforts on the Post-Florence Renourishment Project (Phase I). Hurricane Florence impacted East Emerald Isle and Indian Beach/Salter Path resulting in ~945,000 cubic yard loss of sand.
- Monitor and respond to U.S. Army Corps of Engineers' proposal to re-align the Morehead City Harbor Navigation Channel closer to Ft. Macon; and the Harbor's Dredged Material Management Plan.
- Executed a Pre-construction, Engineering & Design agreement with the U.S. Army Corps of Engineers to move forward with the Coastal Storm Damage Reduction Project, which detailed the 65% federal 35% non-federal cost share for the project.
- Pre-authorized a post-storm, rapid response survey inclusive of all 122 profiles positioned along Bogue Banks which was completed within a week of Florence's passage.

Goals & Objectives

- Work with the U.S. Army Corps of Engineers regarding the details and implementation of the preconstruction, engineering, and design, hopefully resulting in construction of the Coastal Storm Damage Reduction Project. **Initiatives #1, 5 & 9.**
- Continue working with FEMA and county municipalities regarding FEMA Public Assistance reimbursement for beach nourishment or the 428 Program, which provides a fixed-cost lump sum funding. **Initiatives #1, 5 & 9.**
- Monitor endangered species listings and critical habitat designations as they are published in the Federal Register; formulate appropriate responses and serve as lead information source for local governments. **Initiatives #1, 5 & 9.**
- Serve as an information clearinghouse, for the expected Oil & Gas Leasing Program, as the leasing program transitions from a draft to final product. Also continue to ensure revenue-sharing to the States and local governments is at the forefront of the dialogue if indeed the Atlantic is included in the final 2019-2024 leasing program. **Initiatives #1, 5 & 9.**
- Continue to lobby for federal funding of the Morehead City Harbor Navigation Project and monitor any supplemental appropriation bills that may develop. **Initiatives #1, 5 & 9.**

Expenditure Category	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	Budget				
		3/31/19	Requested	Recommended	Approved	From FY 19/20
Personnel	133,867	135,855	143,980	143,980	143,980	
Operations	1,006,996	906,870	407,410	407,410	407,410	
Total	1,140,863	1,042,725	551,390	551,390	551,390	-47.12%
Revenue Sources						
Other Taxes	909,463	921,325	551,390	551,390	551,390	
Intergovernmental	231,400	121,400	-	-	-	
Total	1,140,863	1,042,725	551,390	551,390	551,390	-47.12%
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

- 601 Volunteers collected 53,705 pounds of litter as a part of the Carteret Big Sweep campaign.
- 2,424 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 21 volunteers, completed 5,174 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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,819	1,700	2,100	2,100
Extension and community association volunteer hours	5,174	5,300	5,500	5,500
Efficiency				
Percentage of students participating in Health Rocks program	91%	95%	95%	95%
Effectiveness				
Percentage of students who participated in Health Rocks program improved their overall knowledge of nutrition	95%	97%	100%	100%

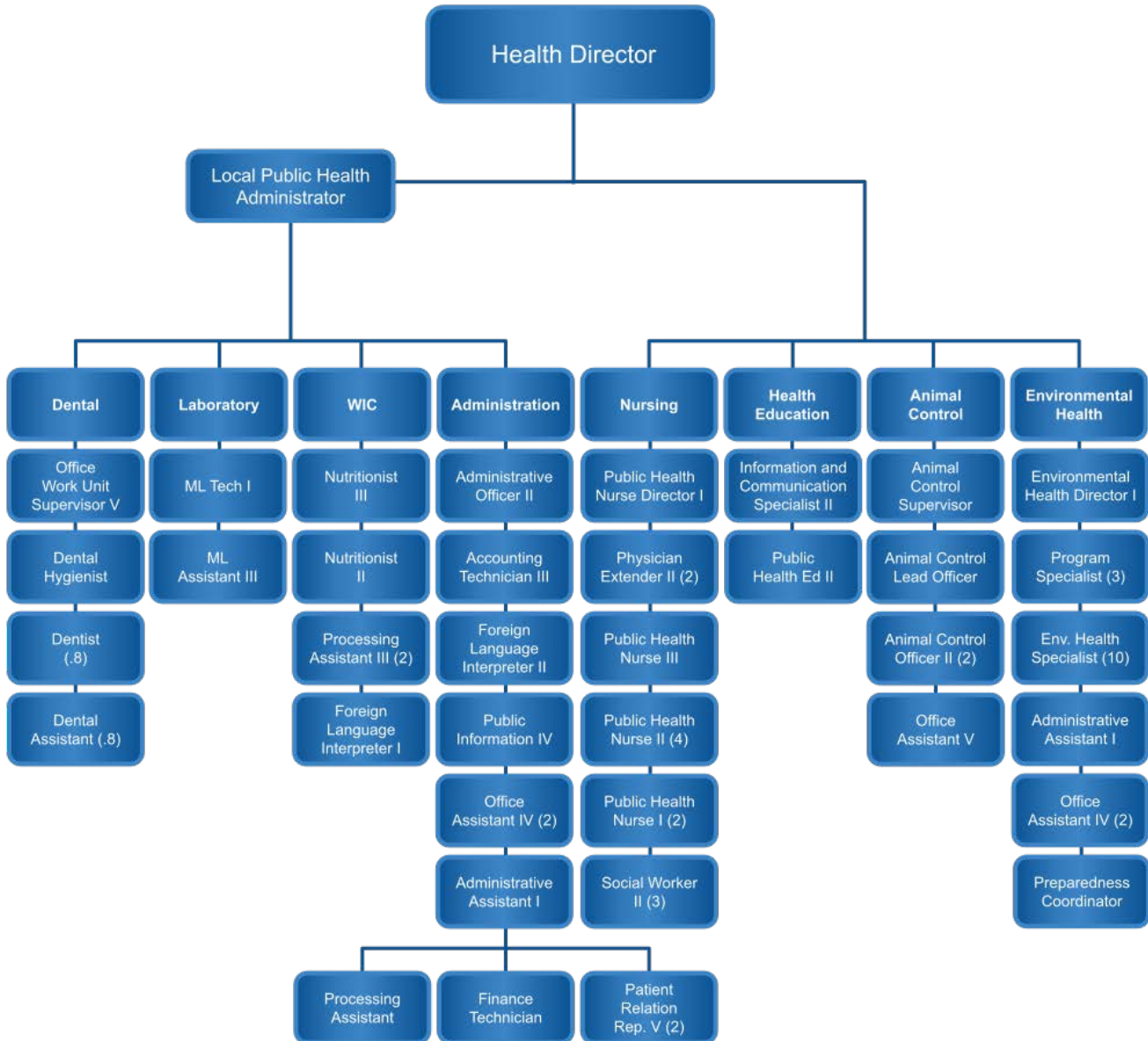
Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	59,288	63,525	66,215	66,215	66,225	
Operations	179,195	202,075	193,470	192,970	192,670	
Capital Outlay	-	-	-	-	-	
Total	238,484	265,600	259,685	259,185	258,895	(2.52)%
Revenue Sources						
Intergovernmental	22,489	25,000	25,000	25,000	25,000	
Total	22,489	25,000	25,000	25,000	25,000	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%



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.

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

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

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

PREPAREDNESS AND RESPONSE - 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 improve pregnancy outcomes, to improve the health status of women before pregnancy, and to assure all pregnancies are intended.

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

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

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

Major Accomplishments

- Provided staffing for Emergency Operations Center and shelter during Hurricane Florence.
- Coordinated funding and associated documentation from the state for emergency mosquito spraying after Hurricane Florence.
- Implemented a Hepatitis C treatment program to provide treatment for uninsured and Medicaid populations. Secured funding to help offset lab costs.
- Worked with the state to be able to add digital imaging of mammography services paid by BCCCP.
- Implemented Virtual Health and Care Impacts systems to document service and track productivity.
- Hired part-time RN to provide post-partum newborn home visits.
- Implemented a process to track all Adult Health referrals to outside specialty providers.
- Implementation of depression screening and referral for all patients seen in Adult Health clinic.
- Increased outreach to children in Foster Care through collaboration with DSS.
- Maintained close collaboration with schools and medical homes to identify children who need services.
- Increased outreach and education to the community.

- Provided affordable comprehensive healthcare, counseling, and family planning options to men and women of Carteret County..
- Provided breast and cervical cancer screening to women who would not otherwise be able to afford the services.
- Received Carteret-Craven Electric Foundation grant, for \$3,017, to assist with Bike Safety Program.
- Provided training on smoking cessation counseling to counsel women who smoke in pregnancy.
- Increased productivity and efficiency in Maternal Health by improving clinic flows.
- Planned and hosted the first annual Community Resource Fair.
- Conducted post hurricane hot washes with staff.

Goals & Objectives

- Continue agreement with contracted physicians and facilities to maintain level of service for uninsured women in Carteret County. **Initiatives #1, 5 & 10.**
- Improve tracking and reporting of patient data utilizing an ad hoc reporting system. **Initiatives #1, 5 & 10.**
- Improve client identification and engagement of services for those in need. **Initiatives #1, 5 & 10.**
- Offer lower costs for labs to uninsured patients seen in the AH clinic. **Initiatives #1, 5 & 10.**
- Work with the state to provide treatment for uninsured patients identified to have Hepatitis C. **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.**
- Implement ESuperbill in Cure MD to improve efficiency of entering patient charges. **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.**
- Create and implement evidence-based strategies related to Active Transportation, Opioid Awareness, Suicide Prevention, Healthy Food Access, and Breastfeeding Friendly Work Spaces. **Initiatives #1, 2, 4 & 10.**
- Partner with NC Cooperative Extension to provide “Empowering Youth and Families” program. **Initiatives #1 & 10.**
- Continue to provide Flu Clinics for county employees. **Initiatives #1, 5 & 10.**
- Continue to improve electronic forms making documentation of services more efficient. **Initiatives #1, 5 & 10.**
- Improve collaboration with mental health and substance abuse providers to ensure pregnant women have access to quality services to address their needs in these areas. **Initiatives #1, 2, 5 & 10.**
- Continue partnering with county, regional, and state partners on emergency response exercises. **Initiatives #1, 2 & 5.**
- Implement a three-year training and exercise plan for Health Department staff. **Initiatives #1, 5 & 10.**
- Continue investigating CureMD inventory capabilities and templates to assist with managing medical countermeasures and medical supplies during and after a disaster, disease outbreak, or public health emergency. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Health fairs and/or events	22	25	25	25
Breast and Cervical clients seen	71	100	110	110
STD clients screened	675	715	725	725
Tuberculosis skin test given	338	400	415	415
Communicable disease follow-up	606	630	630	630
Family planning clinic visits	1,058	1,100	1,125	1,125
Family planning clients served	478	500	525	525
Prenatal visits	764	850	850	850
Pregnant women followed (PCM)	409	415	415	415
Children followed and tracked	305	315	325	325
Efficiency				
Family planning visits per nurse practitioner	449	500	525	525
Prenatal visits per nurse practitioner	759	760	765	765
Average caseload per pregnancy care manager	150	160	165	160
Average caseload per CC4C care manager	135	140	145	145

Expenditure Category	Amended		2019-2020			Percent Change From FY 19/20
	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020	
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	1,935,416	2,163,198	2,210,610	2,158,485	2,149,895	
Operations	614,768	689,055	562,783	558,730	558,470	
Capital Outlay	18,256	-	-	-	-	
Total	2,568,439	2,852,253	2,773,393	2,717,215	2,708,365	-5.04%
Revenue Sources						
Intergovernmental	1,254,502	1,173,003	1,183,772	1,183,775	1,183,775	
Fees	136,474	110,000	132,025	132,025	132,025	
Reserved Fund Balance	-	70,000	-	80,000	-	
Total	1,390,976	1,353,003	1,315,797	1,395,800	1,315,800	-2.75%
Staffing						
Full Time Positions	29.00	29.00	30.00	29.00	29.00	
FTE - Part Time Positions	1.41	1.73	1.68	1.68	1.68	
Numbers of Positions	30.41	30.73	31.68	30.68	30.68	-0.16%

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 by establishing a safety net for treatment services.

Major Accomplishments

- Updated and replaced graphics on dental unit..
- Implemented use of handheld x-ray unit improving diagnosis of treatment needed.
- Recognized by ECU School of Dental Medicine for serving the largest number of pregnancy Medicaid women in eastern North Carolina.
- Continued to serve an increased patient demand due to the reduction of Medicaid providers.

Goals & Objectives

- Continue to expand awareness of dental services to middle and high school students. **Initiatives #1, 5 & 10.**
- Hire and retain a Dental Assistant. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Clients	953	999	1,050	825
Procedures	7,155	8,500	8,600	6,700
Educational groups served	1	2	3	10
Health fairs	1	2	3	2
Efficiency				
Schools visited	10	12	12	7
Schools served	13	18	18	9
Head Start preschool centers	2	3	4	2

Expenditure Category	Amended 2018-2019		2019-2020		Percent Change From FY 19/20	
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	
Personnel	258,530	286,150	290,930	290,930	294,745	
Operations	71,744	78,845	69,238	69,230	69,230	
Capital Outlay	-	5,510	5,808	5,800	5,800	
Total	330,274	370,505	365,976	365,960	369,775	-0.20%
Revenue Sources						
Intergovernmental	277,194	275,000	280,000	280,000	280,000	
Reserved Fund Balance	-	10,000	-	20,000	-	
Total	277,194	285,000	280,000	300,000	280,000	-1.75%
Staffing						
Full Time Positions	3.60	3.60	3.80	3.60	3.60	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	3.60	3.60	3.80	3.60	3.60	0.00%

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 important part and is considered a benefit of the WIC program.

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

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

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 9th annual World Breastfeeding Week celebration in conjunction with Carteret General Hospital.
- Coordinated quarterly Breastfeeding Task Force meetings.

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.**
- Develop standards and procedures to meet the goals set by the Nutrition Service Branch for web based low risk nutrition education with WIChealth.org. **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.**

Performance Summary

	2018 Actual	2019 Estimated	2020 Target	Current Goal
Workload (Output)				
Caseload	1,305	1,305	1,310	1,305
Vendor Training Attendance	15	15	16	15
Average Monthly Voucher Issuance	467	480	485	470
Average Monthly Enrollment in BFPC Program	68	70	75	70
Efficiency				
Percent of Prenatal Women Receiving WIC	73%	74%	75%	74%
Certificatio During 1st Trimester	59%	60%	65%	60%
Percent Initiating Breastfeeding	68%	70%	75%	70%
Percent Breastfeeding at Six Weeks	46%	50%	55%	50%
Percent Breastfeeding at Six Months	27%	30%	35%	30%
Effectiveness				
Vendor Monies	639,668	640,000	645,000	640,000

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	Change From FY 19/20
Personnel	247,599	266,338	269,040	269,040	269,090	
Operations	6,720	7,655	5,518	5,515	5,515	
Total	254,319	273,993	274,558	274,555	274,605	0.22%
Revenue Sources						
Intergovernmental	222,792	265,390	252,550	252,550	252,550	-4.84%
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 protect the public's health by administering preventive health care. To reduce illness by preventing the spread of disease and reduce the morbidity rate in the county. Ensure safe food handling, proper on-site sewage treatment and disposal, lead abatement to protect small children, clean indoor air and swimming pool sanitation. Educate, interpret, and survey potential environmental hazards and enforce state and local laws, rules, and regulations pertaining to public health.

Major Accomplishments

- Provided in-service training/presentations related to food safety for school groups, civic organizations, and permitted establishments as requested.
- Increased percent compliance of state mandated Food, Lodging and Institutions inspections.
- Provided operation support in Emergency Operations Center during Hurricane Florence. Provided guidance to impacted permitted establishments post storm and also provided sampling and consultation to citizens whose drinking water wells were flooded as a result of the storm.
- Cross trained staff to increase the number of individuals delegated authority by the state to work in the Public Swimming Pools and Tattoos Programs.

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 Onsite Water Protection records in a similar manner to what is currently available for Food, Lodging & Institutions Program and Public Swimming Pools Program records. **Initiatives #1, 2, 5 & 10.**
- Continue to increase the percent compliance of state mandated Food, Lodging and Institutions inspections. **Initiatives #1, 2, 5 & 10.**

Performance Summary

On Site Wastewater Program	FY 18	FY 19	FY 20	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
On-site Wastewater Inspections/Visits	1,862	1,572	1,650	1,650
Private Wells Inspections/Visits	425	384	400	400
Complaints Investigated	52	87	70	70
Management Inspections Performed/Visits	576/463	462/323	600/420	600/420
Efficiency				
Inspections per Specialist	572	489	513	513
Management Inspections plus Visits per Specialist	353	435	388	435

Food, Lodging, & Institutional Sanitation Program	FY 18	FY 19	FY 20	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
Inspections/Visits	849	1,076	1,140	1,140
Complaints Investigated	65	93	79	79
Efficiency				
Inspections per Specialist	283	269	253	253
State determined inspection compliance percentage	74%	94%	100%	100%

Public Swimming Pools Program	FY 18	FY 19	FY 20	Current
	Actual	Estimated	Target	Goal
Workload (Output)				
Inspections/Visits	474	501	501	501
Complaints Investigated	8	10	10	10
Efficiency				
Inspections/Visits per Specialist	95	68	68	68
Effectiveness				
Complaints per 1,000 pop	-	-	-	-

Expenditure Category	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	2018-2019				
		Budget	Requested	Recommended	Approved	From FY
		3/31/19				19/20
Personnel	912,812	1,069,344	1,111,590	1,111,590	1,111,740	
Operations	86,076	98,371	213,401	297,395	296,825	
Capital Outlay	18,256	7,800	-	-	-	
Total	1,017,143	1,175,515	1,324,991	1,408,985	1,408,565	19.83%
Revenue Sources						
Intergovernmental	10,203	12,000	17,500	17,500	17,500	
Fees	363,363	357,000	350,000	355,000	355,000	
Total	373,566	369,000	367,500	372,500	372,500	0.95%
Staffing						
Full Time Positions	16.00	16.00	16.00	16.00	16.00	
FTE - Part Time Positions	0.15	-	-	-	-	
Numbers of Positions	16.15	16.00	16.00	16.00	16.00	0.00%

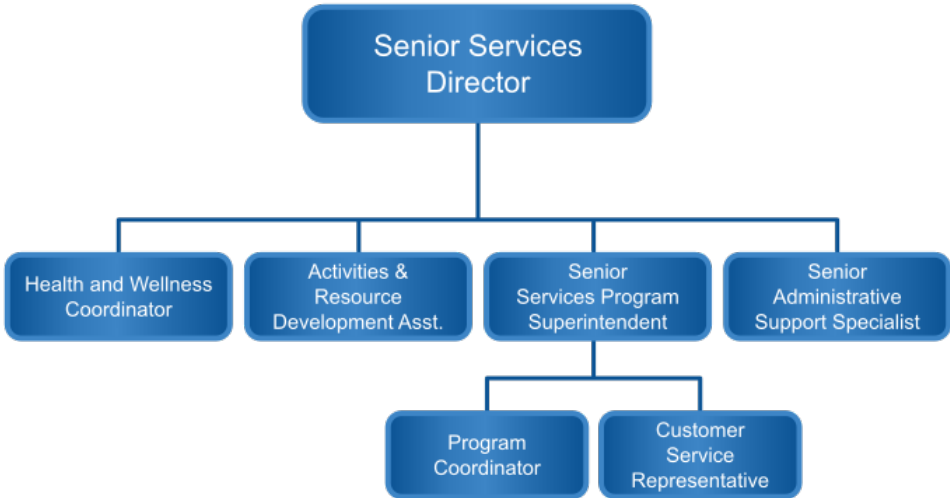
Other Health/Human Services

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	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	Year-Year Budget 3/31/19			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	10,000	
Coastal Community Action*	23,948	35,000	35,000	35,000	35,000	
JCPC Task Force*	5,765	6,000	6,000	6,000	6,000	
Dix Crisis Intervention	-	300,000	300,000	300,000	300,000	
Carteret Literacy Council	2,000	2,000	2,000	2,000	2,000	
White Oak SRO	-	6,320	6,320	6,320	6,320	
Carteret Peer Recovery	30,000	30,000	30,000	30,000	30,000	
Teen Court*	44,576	52,550	55,000	55,000	55,000	
Easter Seals/JCPC B Bridge	97,274	97,835	97,835	97,835	97,835	
Broad Street Clinic	60,000	60,000	60,000	60,000	60,000	
Schools Drug Free Education	-	-	45,000	45,000	45,000	
School Nurse Funding*	50,000	50,000	50,000	50,000	50,000	
Boys and Girls Club*	53,116	62,450	60,000	60,000	60,000	
Domestic Violence*	34,920	34,920	37,770	37,770	37,770	
Salvation Army	-	40,000	40,000	40,000	40,000	
Total	639,599	1,015,075	1,062,925	1,062,925	1,062,925	4.71%
Revenue Sources						
Intergovernmental	526,747	218,240	243,240	243,240	243,240	
Other Taxes	40,470	37,000	43,000	43,000	43,000	
Total	567,217	255,240	286,240	286,240	286,240	12.15%

*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 five evidence based health promotion workshops, with one 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. Efforts included a free dental clinic, distribution of weather alert radios, and seasonal fresh fruits and vegetables.
- Additional staff trained to lead programs to ensure continuity of services.
- Assisted Beaufort Meals-on-Wheels to provide home delivered meals to 8 of their most vulnerable clients post Hurricane Florence. Kept clients on our routes for four months until they could find a new catering source..
- Several staff members trained in Dementia Live to provide training opportunities for caregivers and families with a loved one that has dementia.

Service (#of units)	2018	2019	2020
Home-Delivered Meals	4,379	4,512	4,400
Congregate Nutrition	10,705	7,971	10,800
Transportation	5,010	4,254	5,000

Goals & Objectives

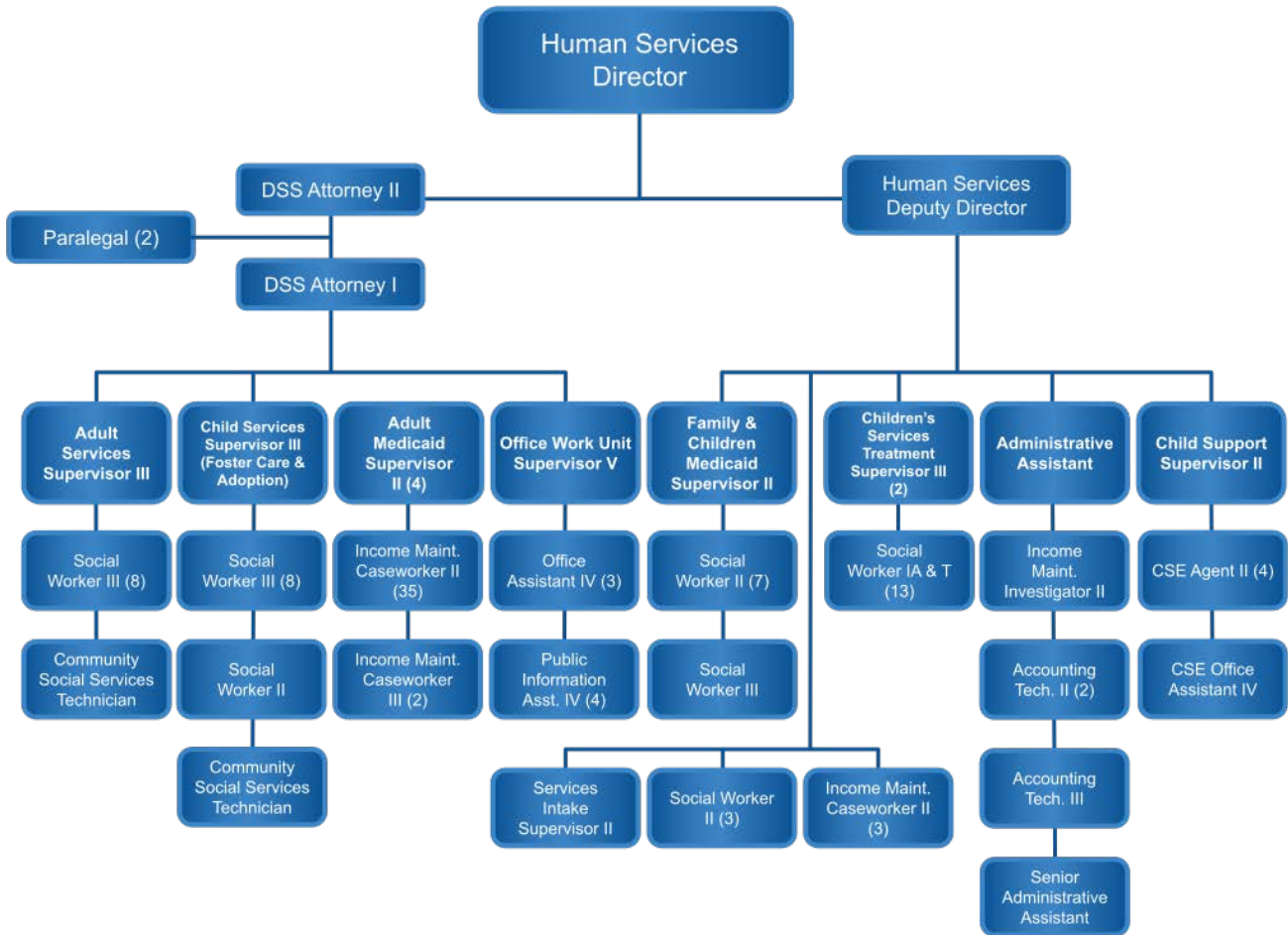
- Maintain partnership with area Meals-on-Wheels volunteer programs to ensure nutritional needs of all vulnerable homebound seniors are met. **Initiatives #1, 5 & 10.**
- Seek additional non-governmental grants and fundraising activities as allowed to avoid the need to reduce services to older adults. **Initiatives #1, 5 & 10.**
- Expand health promotion workshops and seminars throughout the county.
- Continue partnership with Friends of Aging to work on projects that will benefit the seniors in Carteret County. **Initiatives #1, 5 & 10.**
- Increase the number of volunteers and build in stronger vetting procedures. **Initiatives #1, 5 & 10.**
- Continue to increase SHIP program to serve more clients. **Initiatives #1, 5 & 10.**
- Increase marketing efforts to inform all citizens of our services with special emphasis on 'baby boomer' generation. **Initiatives #1, 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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Improvements due to evidence based health promotion (# of seniors)	68	72	75	80
Health & safety seminars with professional speakers	36	38	40	40
Efficiency				
Seniors to be trained in evidence based health promotion	55	58	58	60
Average attendance at each seminar*	28	28	28	29
Effectiveness				
Improvement of health habits (Percent of completed surveys)	100%	100%	100%	100%

Expenditure Category	2018-2019	Amended 2019-2019	2020-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	239,984	264,768	260,755	261,330	260,800	
Operations	135,658	274,450	260,679	188,675	188,675	
Total	375,643	539,218	521,434	450,005	449,475	-16.64%
Revenue Sources						
Intergovernmental	464,568	511,045	485,200	485,200	485,200	
Fees	6,469	5,500	5,500	5,500	5,500	
Total	471,037	516,545	490,700	490,700	490,700	-5.00%
Staffing						
Full Time Positions	4.58	4.58	4.58	4.58	4.58	
Part Time as FTE	1.37	1.44	1.44	1.44	1.44	
Number of Positions	5.95	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.

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 36,308 clients during the year and averaged over 23,165 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 4 adoptive families and 6 new foster families, for a total of 22 foster families and 14 adoptive families (all of the adoptive families are also fostering for us while waiting to adopt);
- Transitioned 36 children to permanency: 8 of those children were in permanent homes within 12 months of entering foster care;
- LINKS (Independent Living) coordinator has worked with 18 foster children ages 16-21 on achieving goals to promote independence;
- 14 children cleared for adoption, and another 8 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 495 clients per month with emergency energy and food related problems.
- Assisted an average of 142 children per month with adoption assistance funding.
- Served an average of 93 CAP clients per month.
- Provided guardianship services to 83 adults, inclusive of 69 active wards as of December 2018; and 9 deaths. The age ranges of our adult wards includes (as of December 2018) 5 who are 18 – 25 years of age; 13 who range in age from 26 – 55; and 51 who are 56 and older.
- Evaluated 249 elderly or disabled adults for the need for adult protective services.
- Screened 827 child protective services reports, and determined 303 of those reports met the statutory mandates for conducting an investigative assessment.
- Served an average of 3,537 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 has completed mandated trainings. **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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Effectiveness				
Adults Entering Employment	11	28	20	Over 20
All Family Participation Rate	14%	15%	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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
ADMINISTRATION						
Personnel	7,015,787	7,786,122	8,096,164	7,811,260	7,804,795	
Operations	647,799	830,825	1,009,700	887,000	888,625	
Capital Outlay	45,554	18,255	-	-	-	
Total	7,709,140	8,635,202	9,105,864	8,698,260	8,693,420	0.67%
GENERAL ASSISTANCE	506,645	704,500	771,000	761,000	761,000	8.02%
SPECIAL ASSISTANCE	958,161	1,366,000	1,177,000	1,177,000	1,177,000	-13.84%
SPECIAL PROJECTS	525,597	829,035	842,723	842,725	842,725	1.65%
TANF	40,843	101,000	101,000	101,000	101,000	0.00%
GRAND TOTAL	9,740,386	11,635,737	11,997,587	11,579,985	11,575,145	-0.52%
Revenue Sources						
Intergovernmental	6,385,512	6,787,930	6,916,803	6,811,865	6,811,865	
Miscellaneous	55,278	15,000	15,000	15,000	15,000	
Total	6,440,790	6,802,930	6,931,803	6,826,865	6,826,865	0.35%
Staffing						
Full Time Positions	121.00	121.00	124.00	122.00	122.00	
FTE - Part Time Positions	3.42	5.76	7.68	5.76	5.76	
Numbers of Positions	124.42	126.76	131.68	127.76	127.76	0.79%

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 2018 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 \$55,225; VA healthcare provided to veterans in 2018 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.
- Planned and executed the 22nd Carteret County Memorial Day Ceremony in Beaufort with over 400 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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Number of veterans and/or dependents seen in office.	9,946	10,045	10,941	12,035
Number of all claims generated in the office.	6,476	6,541	7,124	8,500
Number of telephone calls received/made.	11,717	11,834	12,888	15,500
Efficiency				
Increase(Decrease) in veterans seen office	13%	1%	10%	
Increase(Decrease) in claims generated in the office	-30.18%	1%	10%	

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	306,559	328,463	335,620	335,620	335,675	
Operations	53,904	55,925	60,550	60,550	60,550	
Total	360,463	384,388	396,170	396,170	396,225	3.08%
Revenue Sources						
Intergovernmental	2,175	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 Public Schools
2019 - 2020 Budget Overview**

The Carteret County Board of Education is presenting a budget for consideration that has been compiled after many hours of research, analysis, and discussion. The Board of Education has looked at each item extensively and has determined that the budget is comprised of essential needs during a fiscal year that is under unprecedented pressure due to Hurricane Florence while acknowledging the public’s expectation of excellence in the schools. The Board has reduced the Capital Budget to the lowest request in many years and this budget aims to continue maintaining the facilities, address climate control challenges, and update safety precautions in the schools. The Operating budget is a continuation of last year’s request of MaST Early College funding, and funding for state’s mandated increases that impact the locally allocated staff.

The school system’s superintendents, finance staff, and the Board of Education stand ready to answer questions, provide documentation, or give sound reasoning for all facets of this budget. It is well-known that our county’s schools are a shining beacon and it is the community’s trust and belief that our schools provide the ultimate gateway to college, the military, or the workforce for its youth.

Travis Day
Board Chairman

Mat Bottoms
Superintendent

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	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	2018-2019 Budget 3/31/19				
Current Expense	21,964,000	22,719,455	23,457,055	23,090,000	23,090,000	
Charter Schools	515,000	545,000	598,558	580,000	580,000	
Total	22,479,000	23,264,455	24,055,613	23,670,000	23,670,000	1.74%
Revenue Sources						
Intergovernmental	32,605	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	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	2018-2019 Budget 3/31/19				
Current Expense	2,512,615	2,515,000	2,827,576	2,615,000	2,615,000	
Capital Outlay	407,134	905,095	825,000	825,000	825,000	
Total	2,919,749	3,420,095	3,652,576	3,440,000	3,440,000	0.58%
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

- Created “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.
- Increased membership by 10%.
- Assisted Red Cross staff with operation of long-term shelter after Hurricane Florence. Center was closed to the public for seven weeks.
- Held a “Welcome Back Social” when the center was able to reopen after Hurricane Florence.
- 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 sales. **Initiatives #1 & 5.**
- Improve outreach and marketing to ensure older adults are aware of our services. **Initiatives #1, 5 & 10.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Seniors registered and utilizing computer sign-in	1,510	1,650	1,750	2,000
Rentals	6	11	12	12
Efficiency				
Percentage of seniors accurately recording event participation through the computer system.	97%	97%	98%	98%

Expenditure Category	2017-2018	2018-2019	2019-2020	2019-2020	2019-2020	Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Personnel	128,024	149,753	149,065	149,175	149,195	
Operations	87,533	99,020	99,384	100,485	100,485	
Total	215,557	248,773	248,449	249,660	249,680	0.36%
Revenue Sources						
Fees	9,334	10,500	10,500	10,500	10,500	0.00%
Staffing						
Full Time Positions	2.42	2.42	2.42	2.42	2.42	
Part time as FTE	0.15	0.26	0.26	0.26	0.26	
Number of Positions	2.57	2.68	2.68	2.68	2.68	0.00%

Tri-County Library System

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

Major Accomplishments

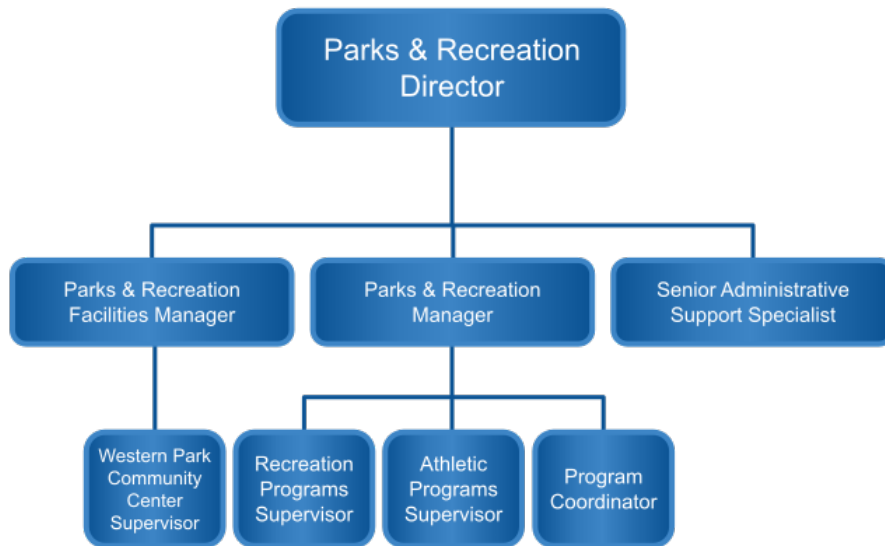
- Purchased popular eBooks and eAudio titles through preferred vendor OverDrive.
- Awarded eRate discounts for new routers for all locations.
- Continued offering curriculum based programs for Tiller School students.
- Collaborated with Newport Parks & Recreation for children's programs.
- Collaborated with Carteret County Parks & Recreation to offer holiday and summer film festivals.
- Participates in the NC Kids Digital Library to offer free access to eBooks and eAudio titles for pre-K through 6th grade.
- Received two NC Humanities Council grants to host "Let's Talk About It!" adult reading and discussion programs.
- Friends of the Carteret County Library purchased \$10,000 of new shelving for the library.
- Friends of the Western Library continue to raise funds for the new addition after already reaching the promised \$100,000 mark.

Goals & Objectives

- Utilize new facility at Western Carteret Library for improved public programs for all ages. **Initiatives #1 & 5.**
- Continue to pool resources with other regional libraries to develop and expand public access to popular e-book and e-audio titles. **Initiatives #1 & 5.**
- Apply for eRate to upgrade LAN and wireless internet at all locations to improve public access. **Initiatives #1 & 5.**
- Continue free public internet classes which stress internet safety and downloading e-books and e-audios. **Initiatives #1 & 5.**
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). **Initiatives #1 & 5.**
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county. **Initiatives #1 & 5.**

Expenditure Category	Amended 2018-2019		2019-2020		2019-2020	Percent Change From FY 19/20
	2017-2018 Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended	Board Approved	
Office Rent	90,877	103,800	100,100	100,100	100,100	
Tri-County Library System	1,173,185	1,173,185	1,196,295	1,190,000	1,190,000	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Total	1,317,137	1,330,060	1,349,470	1,343,175	1,343,175	0.99%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	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

- Increased Senior Games participation by 33%.
- Constructed a new regulation size baseball field at Swinson Park.
- Constructed a new pickleball and basketball court at Western Park.
- Improved picnic shelter at Freedom Park and constructed a new shelter at Swinson Park.
- Expanded programs for families and young children in the Beaufort and Newport areas.

Goals & Objectives

- Increase offerings and participation in teen programming. **Initiatives #1 & 5.**
- Utilize the results of the Parks and Recreation Master Plan and the Community Health Survey to create programs geared around improving children’s health. **Initiatives #1 & 5.**
- Expand archery program to include an advanced level class for youth as well as a beginner class for adults. **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 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Athletic Programs Offered (sponsored & co-sponsored)	10	12	14	15
Recreation Programs Offered	30	34	35	37
Number of Reservations for County Athletic Fields	4,627	4,300	4,700	4,900
Number of Reservations for County Picnic Shelter	167	150	200	250
Fort Benjamin Recreation Center Reservations	277	280	300	320
Western Park Community Center Reservations	799	700	800	850
Efficiency				
Citizens served by Athletic Programs	14,269	13,800	14,500	14,800
Citizens served by Recreation Programs	5,288	4,900	5,500	6,000
Citizens utilizing Picnic Shelter Reservations	7,432	6,750	9,000	11,250
Citizens served at Fort Benjamin Park and Recreation Center	11,459	11,480	12,300	13,000
Citizens served at Western Park Community Center	9,658	8,400	9,600	10,200
Effectiveness				
Growth in the number of people utilizing programs and facilities	48,106	45,330	50,900	55,250

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	Percent Change From FY 19/20
	Actual	Budget 3/31/19				
Personnel	541,031	548,632	569,793	575,590	575,520	
Operations	273,958	293,625	308,040	304,540	304,830	
Scenic By Way	-	-	-	-	-	
Total	814,989	842,257	877,833	880,130	880,350	4.52%
Revenue Sources						
Fees	104,756	96,100	96,600	96,600	96,600	
Total	104,756	96,100	96,600	96,600	96,600	0.52%
Staffing						
Full time positions	7.50	7.50	7.50	7.50	7.50	
Part time as FTE	6.11	5.23	5.88	5.72	5.72	
Number of Positions	13.61	12.73	13.38	13.22	13.22	3.85%

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

- Hurricane Florence recovery.
- Improvements to infields at all parks.
- Constructed new picnic shelter and tables at Swinson Park.
- Renovated field 5 at Swinson Park.
- Installed new Disc Golf at Eastern Park.
- Improvements to Radio Island restrooms.

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 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	2017-2018	Amended 2018-2019	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	Percent Change From FY 19/20
	Actual	Budget 3/31/19				
Personnel	431,972	487,791	511,530	496,915	496,370	
Operations	357,193	427,830	323,300	311,500	312,275	
Capital Outlay	29,624	476,834	56,000	20,000	20,000	
Total	818,789	1,392,455	890,830	828,415	828,645	-40.49%
Revenue Sources						
Fees	-	-	-	-	-	
Total	-	-	-	-	-	100.00%
Staffing						
Full time positions	9.00	9.00	9.00	9.00	9.00	
Part time as FTE	4.15	5.07	5.80	5.11	5.11	
Number of Positions	13.15	14.07	14.80	14.11	14.11	0.28%

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

- Collaborated with local hotels and meeting venues to accommodate several displaced events in the wake of Hurricane Florence..
- 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.
- Hosted the most successful holiday gift show in the event’s history.
- Proudly report a 92% return customer rate in FY18.

Goals & Objectives

- Increase wedding and social event bookings by partnering with Tourism Development Authority and attending bridal shows throughout North Carolina. **Initiatives #1 & 5.**
- Increase public awareness of services offered through improved collateral, website, and social media presence. **Initiatives #1 & 5.**
- Increase concession revenue by upselling coffee breaks and beverage service to groups. **Initiatives #1 & 5.**
- Progressively keep the Civic Center marketable through upgrading equipment and improving building aesthetics. **Initiatives #1 & 5.**

Performance Summary

	FY 18 Actual	FY 19 Estimated	FY 20 Target	Current Goal
Workload (Output)				
Commerical/Private Events	110	130	140	150
Days Utilized by Commercial/Private Events	140	160	155	175
Non-Profit/Gov’t Events	74	85	90	100
Days Utilized by Non-Profits/Gov’t	80	100	120	120
Efficiency				
Annual Attendance at events	40,935	45,000	50,000	55,000
Effectiveness				
Increase in total number of events	184	200	225	250

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	211,945	225,054	231,890	231,890	231,720	
Operations	212,946	181,935	175,760	175,760	175,760	
Total	424,892	406,989	407,650	407,650	407,480	0.12%
Revenue Sources						
Fees	236,204	247,700	250,200	250,200	250,200	1.01%
Staffing						
Full Time Positions	3.50	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.64	0.60	0.65	0.65	0.65	
Numbers of Positions	4.14	4.10	4.15	4.15	4.15	1.22%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Bond Service Charges	4,482	15,000	15,000	15,000	15,000	
2011 GO: 2002 CCC Refund Principal	790,000	775,000	165,000	165,000	165,000	
2011 GO: 2002 CCC Refund Interest	60,700	38,000	8,500	8,500	8,500	
2015 GO Refund 2007 Principal	1,375,000	1,345,000	1,310,000	1,310,000	1,310,000	
2015 GO Refund 2007 Interest	253,790	225,000	196,000	196,000	196,000	
2015 GO Schools Principal	230,000	230,000	230,000	230,000	230,000	
2015 GO Schools Interest	173,938	163,000	151,000	151,000	151,000	
2011 COPS: 2002 Refund Principal	445,000	440,000	435,000	435,000	435,000	
2011 COPS: 2002 Refund Interest	78,300	65,000	47,500	47,500	47,500	
Eastern Region Principal	81,400	81,400	-	-	-	
Eastern Region Interest	-	-	-	-	-	
2013 GO: 2006 Refund Principal	1,290,000	1,275,000	1,260,000	1,260,000	1,260,000	
2013 GO: 2006 Refund Interest	532,200	480,600	430,000	430,000	430,000	
2009 Installment 2000 COPS Prin.	885,000	795,000	710,000	710,000	710,000	
2009 Installment 2000 COPS Int.	85,724	54,000	26,000	26,000	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	112,431	96,500	81,000	81,000	81,000	
QSCB Schools Principal: ECHS	137,822	137,900	137,900	137,900	137,900	
QSCB Schools Interest: ECHS	39,775	33,500	27,000	27,000	27,000	
Total Principal	5,661,914	5,618,500	4,787,100	4,787,100	4,787,100	
Total Interest & Fees	1,341,339	1,170,600	982,000	982,000	982,000	
Total Debt Service	7,003,253	6,789,100	5,769,100	5,769,100	5,769,100	-15.02%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
<i>Transfer To:</i>						
School Capital Projects Fund	2,259,800	2,199,000	4,283,189	2,685,000	2,685,000	
Capital Improvements Fund	684,004	12,266,113	100,000	100,000	100,000	
Waterway Dredging	500,000	500,000	350,000	350,000	350,000	
Emergency Telephone System Fund	-	70,999	-	-	-	
Facilities/Debt Reserve Fund	1,292,000	1,630,700	1,969,300	1,969,300	1,969,300	
Community College Project Fund	660,000	-	-	-	-	
<i>Contingency:</i>						
County Contingency	-	-	90,995	90,995	67,800	
Humane Society Contingency	-	25,000	10,000	10,000	10,000	
SRO Contingency	-	-	-	-	48,150	
Reclassifications	-	82,090	-	-	23,200	
Merit State/Federal	-	209	95,000	95,000	95,000	
Merit Fringes State/ Federal	-	-	22,000	22,000	22,000	
Merit	-	34,780	375,500	310,500	310,500	
Merit Fringes	-	19,628	85,000	71,000	71,000	
Workers Compensation and Insurance	-	1,000	200,000	200,000	106,240	
Unemployment	-	34,021	40,000	40,000	40,000	
Occupancy Tax	-	2,847,925	3,383,860	3,383,860	3,383,860	
Total Transfers	5,395,804	16,666,812	6,702,489	5,104,300	5,104,300	
Total Contingency	-	3,044,653	4,302,355	4,223,355	4,177,750	
Total Non Departmental	5,395,804	19,711,465	11,004,844	9,327,655	9,282,050	-52.91%
Revenue Sources						
Other Taxes	-	2,847,925	3,383,860	3,383,860	3,383,860	
Intergovernmental	-	209	117,000	117,000	117,000	
Total Revenue	-	2,848,134	3,500,860	3,500,860	3,500,860	22.92%

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	2017-2018	Amended 2018-2019	2019-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	Percent Change From FY 19/20
	Actual	Budget 3/31/19				
Operations	195,371	342,500	398,500	398,500	398,500	
Capital Outlay	-	99,500	32,500	32,500	32,500	
Total	195,371	512,999	431,000	431,000	431,000	-15.98%
Revenue Sources						
Intergovernmental	191,999	190,000	386,645	386,645	372,450	
Interest	9,662	3,000	9,355	9,355	9,355	
Appropriated Fund Balance	-	319,999	35,000	35,000	49,195	
Total	201,661	512,999	431,000	431,000	431,000	-15.98%
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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Fees	4	50	-	-	-	
Transfer to General Fund	3,613	78,000	14,900	14,900	9,400	
Total	3,617	78,050	14,900	14,900	9,400	-87.96%
Revenue Sources						
Ad Valorem Taxes	6,693	6,400	12,500	12,500	7,000	
Sales Tax	2,135	2,100	2,100	2,100	2,100	
Interest	628	200	-	300	300	
Total	9,456	8,700	14,600	14,900	9,400	8.05%

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	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	Budget				
		3/31/19			Approved	From FY
						19/20
Fees	1,240	3,000	3,000	3,000	3,000	
Transfer to Water Fund	433,600	400,000	420,000	420,000	420,000	
Total	434,840	403,000	423,000	423,000	423,000	4.96%
Revenue Sources						
Ad Valorem Taxes	299,136	292,000	292,000	292,000	292,000	
Sales Tax	96,329	95,000	100,000	100,000	100,000	
Interest	1,505	1,000	6,000	6,000	6,000	
Appropriated Fund Balance	-	15,000	25,000	25,000	25,000	
Total	396,969	403,000	423,000	423,000	423,000	4.96%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Beaufort	1,017,144	875,240	875,240	875,240	899,535	
Broad and Gales Creek	305,671	310,295	310,295	310,295	322,435	
Mill Creek	93,117	102,390	102,390	102,390	139,650	
Morehead City	140,497	140,000	140,000	140,000	142,660	
Otway	312,419	312,060	312,060	312,060	336,560	
Sea Level	255,418	255,610	255,610	255,610	255,135	
Western Carteret	405,182	597,350	597,350	597,350	702,980	
District Reserves	43,685	161,575	87,490	127,490	134,920	
Motor Vehicle Tax Fees	-	9,000	9,000	9,000	9,000	
Local Option Sales Tax	615,997	712,000	712,000	712,000	752,000	
Total	3,189,131	3,475,520	3,401,435	3,441,435	3,694,875	6.31%
Revenue Sources						
Ad Valorem Taxes	2,539,493	2,639,625	2,639,625	2,639,625	2,755,410	
Local Option Sales Tax	744,241	745,000	785,000	785,000	785,000	
Other Taxes	-	9,000	9,000	9,000	9,000	
Interest	6,798	-	-	-	-	
Appropriated Fund Balance	-	81,895	7,810	7,810	145,465	
Total	3,290,532	3,475,520	3,441,435	3,441,435	3,694,875	6.31%

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 2018-2019	2019-2020		2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	2019-2020 Requested	2019-2020 Recommended	Board Approved	
Atlantic	50,877	52,175	52,175	52,175	69,145	
Beaufort	325,024	320,170	320,170	320,170	322,940	
Broad and Gales Creek	305,841	296,000	296,000	296,000	302,000	
Cedar Island	48,519	48,405	48,405	48,405	46,000	
Davis	64,843	65,250	65,250	65,250	50,580	
Harkers Island	355,984	354,840	354,840	354,840	361,370	
Harlowe	78,114	77,720	77,720	77,720	78,915	
Marshallberg	158,789	183,800	183,800	183,800	183,745	
Mill Creek	31,429	31,165	31,165	31,165	39,385	
Morehead City	361,259	360,000	360,000	360,000	366,840	
Newport	322,709	411,155	411,155	411,155	520,500	
North River	45,624	46,040	46,040	46,040	42,890	
Otway	196,454	195,935	195,935	195,935	196,820	
Salter Path/Indian Beach	58,277	85,000	85,000	85,000	85,000	
Sea Level	50,332	48,050	48,050	48,050	48,210	
South River	100,981	99,845	99,845	99,845	101,315	
Stacy	22,342	22,160	22,160	22,160	22,620	
Stella	255,670	216,180	216,180	216,180	233,380	
Western Carteret - ILA	451,267	599,495	599,495	599,495	704,625	
Wildwood	583,932	582,000	582,000	582,000	590,295	
District Reserves	397,000	190,740	160,740	160,740	240,015	
Motor Vehicle Tax Fees	-	15,000	15,000	15,000	15,000	
Local Option Sales Tax	830,500	938,700	938,700	938,700	835,700	
Total	5,095,765	5,239,825	5,209,825	5,209,825	5,457,290	4.15%
Revenue Sources						
Ad Valorem Taxes	3,639,904	3,952,370	3,952,370	3,952,370	4,071,020	
Local Option Sales Tax	1,191,149	1,191,700	1,203,700	1,203,700	1,203,700	
Other Taxes	-	210,690	15,000	15,000	15,000	
Interest	13,347	-	-	-	-	
Appropriated Fund Balance	-	80,755	38,755	38,755	167,570	
Total	4,844,400	5,435,515	5,209,825	5,209,825	5,457,290	0.40%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	Change From FY 19/20
Tourism Development Authority	3,743,798	3,890,650	3,935,250	3,935,250	3,935,250	
Transfer to General Fund	3,829,532	3,979,350	4,024,750	4,024,750	4,024,750	
Total	7,573,330	7,870,000	7,960,000	7,960,000	7,960,000	1.14%
Revenue Sources						
Occupancy Tax	7,561,180	7,850,000	7,950,000	7,950,000	7,950,000	
Occupancy Tax Penalties and Interest	16,826	20,000	10,000	10,000	10,000	
Interest	119	-	-	-	-	
Total	7,578,125	7,870,000	7,960,000	7,960,000	7,960,000	1.14%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Pictometry Mapping	79,346	90,000	90,000	90,000	90,000	
Waterway Dredging	349,806	906,610	350,000	350,000	350,000	
Beach Replenishment	-	17,170,113	-	-	-	
Taylor Extended Care Improvements	157,106	50,000	25,000	25,000	25,000	
Cape Carteret Trail	-	125,000	-	-	-	
Newport Match	-	50,000	-	-	-	
Park Improvements	121,481	91,620	30,000	30,000	30,000	
Cedar Point Sidewalk Match	-	60,000	60,000	60,000	60,000	
Western Library Addition	24,447	350,000	-	-	-	
Water Access - Land Purchase	-	74,000	-	-	-	
Contingency Cape Carteret Trails	-	150,500	-	-	-	
Total	732,186	19,117,843	555,000	555,000	555,000	-97.10%
Revenue Sources						
Transfer from General Fund	684,004	12,266,113	100,000	100,000	100,000	
Transfer from GF Waterway Dredging	500,000	500,000	350,000	350,000	350,000	
Transfer from Other Funds	3,613	228,500	-	-	-	
Sales Tax Refund	29,911	-	-	-	-	
Intergovernmental	199,746	5,114,670	-	-	-	
Interest	12,008	5,000	15,000	15,000	15,000	
Miscellaneous	5,500	100,000	-	-	-	
Appropriated Fund Balance	-	974,805	90,000	90,000	90,000	
Total	1,434,782	19,189,088	555,000	555,000	555,000	-97.11%

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	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	From FY 19/20
Future Projects Reserve	-	1,630,700	1,969,300	1,969,300	1,969,300	
Total	-	1,630,700	1,969,300	1,969,300	1,969,300	20.76%
Revenue Sources						
Interest	15,565	-	-	-	-	
Transfer from Other Fund	1,292,000	1,630,700	1,969,300	1,969,300	1,969,300	
Total	1,307,565	1,630,700	1,969,300	1,969,300	1,969,300	20.76%

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	2017-2018	Amended	2019-2020	2019-2020	2019-2020	Percent
	Actual	Budget				
Total		3/31/19			Approved	From FY
						19/20
Expenditure Category	-	-	-	-	-	-
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	-	-	-	-	-	-
Interest	8,414	-	-	-	-	-
Total	8,414	-	-	-	-	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	2018-2019	Amended 2019-2019	2020-2020 Requested	2019-2020 Recommended	2019-2020 Board Approved	Percent Change From FY 19/20
	Actual	Budget 3/31/19				
Capital Improvements						
Category I	1,370,352	1,229,363	2,686,612	1,877,325	1,877,325	
Category I Architect Design	(452)	-	-	-	-	
Category II	487,179	488,153	627,903	-	-	
CHS Modular Payments	41,734	43,675	43,675	43,675	43,675	
CHS Modular Furniture/Technology	88,136	-	-	-	-	
Technology	300,000	300,000	779,000	779,000	779,000	
Category III	59,445	208,000	161,000	-	-	
Prior Year Category I	87,445	65,871	-	-	-	
Prior Year Category II	249,295	-	-	-	-	
Prior Year Technology	1,490	-	-	-	-	
Total	2,684,625	2,335,062	4,298,190	2,700,000	2,700,000	15.63%
Revenue Sources						
Transfer from General Fund	2,259,800	2,199,000	4,283,189	2,685,000	2,685,000	
Interest	4,795	5,000	15,000	15,000	15,000	
Fund Balance	-	105,562	-	-	-	
Total	2,264,595	2,335,062	4,298,189	2,700,000	2,700,000	15.63%

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

- Implemented Ready Read Water System.
- Completed 90% of water system mapping.
- Replaced 150 meters due to age and/or failure.
- Replaced six fire hydrants.

Goals & Objectives

- Improve procedures to meet state compliance guidelines on discharge sampling. **Initiatives #1, 5 & 7.**
- Increase training and certification opportunities for staff. **Initiatives #1, 5 & 7.**
- Install additional remote read units to reduce meter reading time and safety hazards to staff. **Initiatives #1, 5 & 7.**

Expenditure Category	2017-2018	Amended 2018-2019	2019-2020	2019-2020	2019-2020	Percent Change From FY 19/20
	Actual	Budget 3/31/19	Requested	Recommended	Board Approved	
Personnel	298,152	328,833	344,190	344,190	344,190	
Operations	896,681	522,242	553,930	543,430	543,430	
Debt Service	65,056	252,080	245,880	245,880	245,880	
Capital Outlay	-	25,500	-	-	-	
Total	1,259,889	1,128,655	1,144,000	1,133,500	1,133,500	0.43%
Revenue Sources						
Water Operating Revenue	674,952	675,000	702,900	702,900	702,900	
Intergovernmental	-	48,655	-	-	-	
MISC Revenue	3,927	-	-	-	-	
Interest	9,403	5,000	7,500	7,500	7,500	
Appropriated Fund Balance	-	-	3,100	3,100	3,100	
Transfer from Other Funds	433,600	400,000	420,000	420,000	420,000	
Total	1,121,883	1,128,655	1,133,500	1,133,500	1,133,500	0.43%
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

2020-2024

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

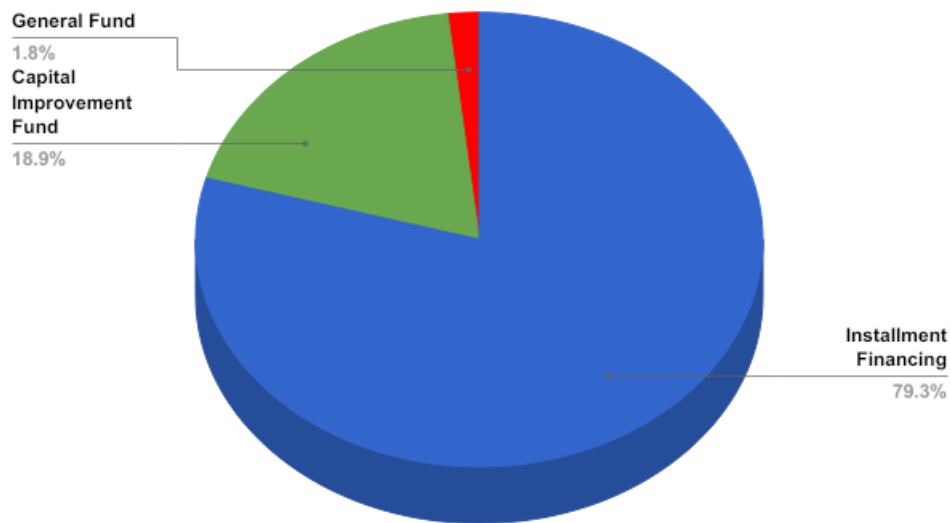
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	TOTAL
General Government						
Pictometry Maps	90,000	-	-	-	-	90,000
Total General Government	90,000	-	-	-	-	90,000
Public Safety						
Detention Center Expansion	-	20,000,000	-	-	-	20,000,000
Total Public Safety	-	20,000,000	-	-	-	20,000,000
Transportation						
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	30,000	-	2,000,000	-	-	2,030,000
Cedar Point Match	60,000	-	-	-	-	60,000
Total Culture and Recreation	90,000	-	2,000,000	-	-	2,090,000
Grand Total	1,205,000	21,500,000	3,500,000	1,500,000	1,500,000	29,205,000

Capital Improvements Plan

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	TOTAL
County Government Projects						
General Fund	450,000	500,000	2,500,000	500,000	500,000	4,450,000
Installment Financing	-	20,000,000	-	-	-	20,000,000
Capital Improvement Fund	755,000	1,000,000	1,000,000	1,000,000	1,000,000	4,755,000
TOTAL - County Government	1,205,000	21,500,000	3,500,000	1,500,000	1,500,000	29,205,000

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 20	FY 21	FY 22	FY 23	FY 24	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 20	FY 21	FY 22	FY 23	FY 24	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 20	FY 21	FY 22	FY 23	FY 24	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 20	FY 21	FY 22	FY 23	FY 24	TOTAL
-						
Project Expenditures						
Infrastructure	30,000	-	2,000,000	-	-	2,030,000
Total Project Expenditures	30,000	-	2,000,000	-	-	2,030,000
Funding Sources						
Capital Improvements Fund	30,000	-	2,000,000	-	-	2,030,000
Total Funding Sources	30,000	-	2,000,000	-	-	2,030,000
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 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</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 2021-2024.

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 20	FY 21	FY 22	FY 23	FY 24	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 FY25.

Capital Improvements Plan



Capital Improvements Plan

Carteret County Board of Education Capital Improvement Plan FY 2020 - 2024

	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	45,000	19,000	15,000	-	-
Beaufort Elementary School	18,000	57,000	-	-	-
Beaufort Middle School	20,500	83,000	-	-	-
Bogue Sound Elementary School	96,000	40,000	-	-	-
Bridges Learning Center	4,000	-	-	-	-
Broad Creek Middle School	8,000	156,000	20,000	-	75,000
Carteret Pre-School Center	-	-	-	-	-
Croatan High School	12,000	27,000	-	-	-
East Carteret High School	74,500	88,000	15,000	-	-
Harkers Island Elementary School	40,000	20,500	23,000	-	-
Morehead Elementary School	68,000	-	-	-	-
Morehead Middle School	49,300	22,200	15,000	125,000	-
Morehead Primary School	73,500	22,000	6,000	-	-
Newport Elementary School	100,000	114,000	-	60,000	-
Newport Middle School	15,000	-	-	-	-
Smyrna Elementary School/Down East Middle	126,650	43,000	-	-	-
West Carteret High School	190,000	62,500	7,000	-	-
White Oak Elementary School	133,000	41,000	212,000	-	-
Central Services	-	-	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	8,000	-	-	-	-
All Physical Plants	387,500	194,500	158,500	120,000	107,000
TOTAL	1,468,950	989,700	471,500	305,000	182,000
PAINTING					
Atlantic Elementary School	-	75,422	-	-	-
Bogue Sound Elementary School	-	-	-	-	-
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	-	129,947	-	-	-
Broad Creek Middle School	-	-	-	-	206,139
Bridges Alternative School	-	29,938	-	-	-
Croatan High School	-	-	307,530	-	-
East Carteret High School	-	-	-	-	-
Harkers Island Elementary School	-	54,371	-	-	-
Morehead Elementary School	-	-	90,187	-	-
Morehead Middle School	-	175,446	-	-	-

Capital Improvements Plan

	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
Morehead Primary School	-	-	-	-	-
Newport Elementary School	-	-	-	209,406	-
Newport Middle School	-	-	-	225,869	-
Smyrna Elementary School	-	-	-	-	-
West Carteret High School	482,142	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	-	-	141,650
Central Services	51,020	-	-	38,279	-
Facility Support Operations	-	-	-	-	99,039
Transportation	-	-	-	-	-
TOTAL	533,162	465,124	397,717	473,554	446,828
FLOORING REPLACEMENT					
Atlantic Elementary School	8,000	-	-	-	-
Bogue Sound Elementary School	-	-	-	-	-
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	-	-	20,000	-	-
Broad Creek Middle School	35,000	-	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	-	-	-
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	-	-	-	-	-
Newport Middle School	90,000	180,000	-	-	-
Smyrna Elementary School	-	-	-	-	-
West Carteret High School	60,000	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	6,500	-	-	-	-
Central Services	-	-	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	199,500	215,000	62,000	-	-
ROOF REPLACEMENT					
All Schools/Departments	-	266,168	-	-	-
TOTAL	-	266,168	-	-	-
TECHNOLOGY					
All Schools/Departments	779,000	779,000	779,000	64,000	64,000
TOTAL	779,000	779,000	779,000	64,000	64,000

Capital Improvements Plan

	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
EQUIPMENT/BUILDINGS AND GROUNDS					
Atlantic Elementary School	11,979	12,338	12,709	13,090	13,483
Bogue Sound Elementary School	24,532	25,266	26,027	26,804	27,612
Beaufort Elementary School	25,217	25,972	26,754	27,553	28,383
Bridges Learning Center	10,140	10,444	10,757	11,080	11,412
Beaufort Middle School	19,193	19,768	20,363	20,972	21,603
Broad Creek Middle School	33,297	34,294	35,327	36,381	37,478
East Carteret High School	28,066	28,907	29,778	30,667	31,591
Croatan High School	39,789	40,981	42,215	43,475	44,786
Harkers Island Elementary School	12,989	13,378	13,781	14,193	14,620
Morehead Elementary School	18,508	19,062	19,636	20,223	20,832
Morehead Middle School	27,742	28,573	29,433	30,312	31,225
Morehead Primary School	30,050	30,950	31,883	32,834	33,824
Newport Elementary School	34,703	35,743	36,819	37,918	39,061
Newport Middle School	23,954	24,672	25,415	26,174	26,962
Smyrna Elementary School	19,734	20,326	20,937	21,563	22,212
West Carteret High School	49,997	51,494	53,046	54,628	56,275
White Oak Elementary School	38,166	39,309	40,493	41,701	42,959
Central Services	11,258	11,595	11,944	12,302	12,671
TOTAL	459,314	473,072	487,317	501,870	516,989
BANDS					
Beaufort Middle School	6,187	6,373	6,564	6,761	6,964
Broad Creek Middle School	12,833	13,218	13,614	14,023	14,443
East Carteret High School	10,909	11,237	11,574	11,921	12,278
Croatan High School	14,182	14,607	15,046	15,497	15,962
Morehead Middle School	13,463	13,867	14,283	14,711	15,153
Newport Middle School	10,885	11,211	11,548	11,894	12,251
Down East	4,297	4,426	4,558	4,695	4,836
West Carteret High School	23,377	24,078	24,801	25,545	26,311
TOTAL	96,133	99,017	101,988	105,047	108,198
DEPARTMENTS					
Maintenance	38,256	39,404	40,586	41,803	43,057
Warehouse	-	-	-	-	-
Transportation	21,447	22,090	22,753	23,436	24,139
Central	12,752	13,135	13,529	13,934	14,352
TOTAL	72,455	74,629	76,868	79,173	81,548
VEHICLE REPLACEMENT					
Vehicles/Buses	-	-	-	-	-
School Buses	-	-	-	-	-
Maintenance/Warehouse	66,000	33,000	38,000	71,000	68,000
Transportation/Pickup-Service	-	33,000	33,000	-	-
Activity Bus Replacement	95,000	190,000	190,000	95,000	95,000
TOTAL	161,000	256,000	261,000	166,000	163,000
GRAND TOTAL	3,769,514	3,617,710	2,637,390	1,694,644	1,562,563

Capital Improvements Plan

Carteret Community College
FY 2019-2020 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, 2019 and ending June 30, 2020.

Ad Valorem Taxes	47,728,000
Other Taxes	15,843,000
Permits and Fees	3,192,410
Intergovernmental	13,411,225
Sales and Services	4,263,650
Interest	900,000
Other Financing Sources	4,034,150
Appropriated Fund Balance	5,300,000
Appropriated Fund Balance - Health	85,960
Miscellaneous	84,500
	94,842,895
	94,842,895

- 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, 2019 and ending June 30, 2020.

Governing Body	307,030
Administration	418,840
Information Systems	1,952,745
Finance	782,085
Human Resources	445,915
Tax and Revaluation	1,670,940
Legal	100,000
Court Facilities	78,335
Elections	746,800
Register of Deeds	606,625
Public Buildings	1,602,770
Sheriff Division	10,020,985
Paramedic Operations	773,065
Emergency Management	355,485
Rape Crisis	292,580

Appendix

Fire Marshal	230,380
Consolidated Communications	2,088,130
Medical Examiner	69,000
Animal Control	492,090
Airport	104,410
Harbors	25,000
CCATS – Transportation	1,213,725
Forest Fire Control	134,925
Waste Collections	3,144,000
Public Works	915,040
Economic & Physical Development	256,515
Beach Nourishment	551,390
Planning and Development	972,645
General Services	116,990
Cooperative Extension	258,895
Health Programs	2,708,365
Dental	369,775
WIC Programs	274,605
Environmental Health	1,408,565
Other Health & Human Services	1,062,925
Social Services Administration	8,693,420
Social Services Programs	2,881,725
Veterans	396,225
Senior Center Aging Programs	449,475
Debt Service	5,769,100
Education	27,110,000
Senior Center	249,680
Public Library	1,343,175
Parks & Recreation Programs	880,350
Park Maintenance	828,645
Civic Center	407,480
Other Sources & Uses	5,104,300
Contingency	4,177,750
	<hr/>
	94,842,895
	<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, 2019 and ending June 30, 2020.

Interest	9,355
Emergency Telephone System Assessments	372,450
Fund Balance Appropriation	<u>49,195</u>
	<u><u>431,000</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Emergency Telephone System Services	<u>431,000</u>
	<u><u>431,000</u></u>

Section III: Salter Path District

- A. There is hereby levied a tax at the rate of eleven cents (\$.11) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2019. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Ad Valorem Taxes	7,000
Interest	300
Sales Tax	<u>2,100</u>
	<u><u>9,400</u></u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Beach Nourishment	<u>9,400</u>
	<u><u>9,400</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, 2019 and ending June 30, 2020.

Ad Valorem Taxes	2,755,410
Local Option Sales Tax	785,000
Other Taxes	9,000
Appropriated Fund Balance	<u>145,465</u>
	<u><u>3,694,875</u></u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Beaufort	899,535
Broad & Gales Creek	322,435
Mill Creek	139,650
Mitchell Village	142,660
Otway	336,560
Sea Level	255,135
Western Carteret	702,980
Motor Vehicle Tax Fees	9,000
Sales Tax	752,000
District Reserves	<u>134,920</u>
	<u><u>3,694,875</u></u>

Appendix

Section V: Fire Districts

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Ad Valorem Taxes	4,071,020
Local Option Sales Tax	1,203,700
Other Taxes	15,000
Appropriated Fund Balance	<u>167,570</u>
	<u>5,457,290</u>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Atlantic	69,145
Beaufort	322,940
Broad & Gales Creek	302,000
Cedar Island	46,000
Davis	50,580
Harkers Island	361,370
Harlowe	78,915
Marshallberg	183,745
Mill Creek	39,385
Mitchell Village	366,840
Newport	520,500
North River	42,890
Otway	196,820
Salter Path	85,000
Sea Level	48,210
South River	101,315
Stacy	22,620
Stella	233,380
Western Carteret	704,625
Wildwood	590,295
Motor Vehicle Tax Fees	15,000
Sales Tax	835,700
District Reserves	<u>240,015</u>
	<u>5,457,290</u>

Appendix

Section VI: Occupancy Tax Fund

- A. It is estimated that the following revenues will be available for the Occupancy Tax Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

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

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

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

Section VII: Water Tax District Fund

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of property listed for taxes within the Water Tax District as of January 1, 2019. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Ad Valorem Taxes	292,000
Sales Tax	100,000
Interest	6,000
Appropriated Fund Balance	<u>25,000</u>
	<u>423,000</u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Fees	3,000
Transfer to Water Fund	<u>420,000</u>
	<u>423,000</u>

Section VIII: County Capital Improvements

- A. It is estimated that the following revenues will be available for the County Capital Improvements Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Appropriated Fund Balance	90,000
Transfer from General Fund	100,000
Transfer from GF Waterway Dredging	350,000
Interest	15,000
	<u>555,000</u>

- B. The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Pictometry Mapping	90,000
Taylor Ext Care Improvements	25,000
Waterway Dredging	350,000
Park Improvements	30,000
Cedar Point Sidewalk Match	60,000
	<u>555,000</u>

Section IX: 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, 2019 and ending June 30, 2020.

Transfer from Other Funds	<u>1,969,300</u>
	<u>1,969,300</u>

- B. The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Contingency	<u>1,969,300</u>
	<u>1,969,300</u>

Appendix

Section X: 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, 2019 and ending June 30, 2020.

Transfer from General Fund	2,685,000
Interest	<u>15,000</u>
	<u>2,700,000</u>

- B. The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Capital	1,877,325
CHS Modular Payments	43,675
Technology	<u>779,000</u>
	<u>2,700,000</u>

Section XI: 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, 2019 and ending June 30, 2020.

Operating Revenues	702,900
Interest	7,500
Contribution from other Funds	420,000
Appropriated Fund Balance	<u>3,100</u>
	<u>1,133,500</u>

- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Operations	873,390
Debt Service	245,880
Contingency	<u>14,230</u>
	<u>1,133,500</u>

Section XII:

- A. There is hereby levied a tax at the rate of thirty cents (\$.31) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2019 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 \$15,343,675,798 and an estimated collection rate of 97.85%. This collection rate is based on the collection rate stated in the June 30, 2018 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$741,935,500 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 XIII:

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, COLA, 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 XIV:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

Section XV:

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	23,090,000
Charter Schools	<u>580,000</u>
Total	<u><u>23,670,000</u></u>

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$23,090,000 for the 2019-2020 fiscal year.

Section XVI:

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	2,615,000
Other Capital Outlay	<u>825,000</u>
Total CCC	<u><u>3,440,000</u></u>

Section XVII:

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, 2017, 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
Western Carteret Rescue	0.0500
Atlantic Township	0.0800
Beaufort Fire District	0.0625
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	0.0500
Newport Township / West Wildwood Fire District	0.0900
North River Fire District	0.0700
Otway Fire District	0.0800
Salter Path Fire District	0.0900
Sea Level Fire District	0.0950
South River Fire District	0.0600
Stacy Fire District	0.0850
Stella Fire District	0.1000
Western Carteret Fire District	0.0600
Wildwood Fire District	0.0675

Appendix

Section XVIII:

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 17th Day of June 2019.

Mark Mansfield

Mark Mansfield, 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.

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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.

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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 Property Tax Levies & Collections (1)(2) Last Ten Fiscal Years

Fiscal Year Ended June 30	Total Tax Levy ⁽¹⁾⁽²⁾	Collections of Current Levy	Percent of Current Taxes Collected	Collections of Prior Levy	Total Property Taxes Collected
2010	\$44,045,523	\$42,758,524	97.08%	\$1,227,568	\$43,986,092
2011	44,388,137	43,043,486	96.97%	1,267,136	44,310,622
2012	45,091,752	43,758,543	97.04%	1,222,714	44,981,257
2013	44,041,550	42,824,327	97.24%	1,064,344	43,888,671
2014	44,809,536	43,722,134	97.57%	911,856	44,633,990
2015	46,081,515	45,099,962	97.87%	784,805	45,884,767
2016	43,502,315	42,642,837	98.02%	617,665	43,260,502
2017	45,619,234	44,595,689	97.76%	643,505	45,239,194
2018	46,168,121	45,175,396	97.85%	462,787	45,638,183
2019	46,795,629	45,799,705	97.87%	-	45,799,705

Notes:

⁽¹⁾Includes General Fund

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

Ratio of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Tax Levy
99.87%	\$43,687	0.10%
99.83%	53,602	0.12%
99.75%	116,410	0.26%
99.65%	149,001	0.34%
99.61%	156,335	0.35%
99.57%	191,985	0.42%
99.44%	239,956	0.55%
99.17%	373,536	0.82%
98.85%	515,040	1.12%
97.87%	995,924	2.13%

Appendix

Carteret County, North Carolina

Ten Largest Taxpayers Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2019			Fiscal Year 2010		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Progress Energy Carolinas	Utility	\$148,295,239	1	0.966%	\$45,403,852	4	0.243%
Carteret Craven EMC	Utility	115,988,996	2	0.756%	52,754,965	2	0.283%
Open Grounds Farm, Inc.	Farm	99,136,261	3	0.646%	52,426,378	3	0.281%
Goose Creek Landing HOA	Real Estate	30,236,690	4	0.197%	33,632,383	5	0.180%
Time Warner Cable Southeast LLC	Communications	25,769,829	5	0.168%	-	-	-
ITAC 192 LLC	Real Estate	24,578,515	6	0.160%	22,143,074	10	0.119%
Atlantic Newport Hospitality	Real Estate	22,038,753	7	0.144%	-	-	-
USPG Portfolio Five LLC	Real Estate	20,274,257	8	0.132%	-	-	-
Stevens Towing Company	Barge Transp.	20,193,619	9	0.132%	-	-	-
Weyerhaeuser Company	Real Estate	19,438,240	10	0.127%	-	-	-
Bogue Watch LLC	Real Estate	-	-	-	88,448,474	1	0.474%
Carolina Telephone	Utility	-	-	-	32,171,808	7	0.172%
Shearin Family Investment LLC	Real Estate	-	-	-	33,539,070	6	0.180%
Atlantic Veneer Corp	Manufacturing	-	-	-	27,316,074	9	0.146%
Indian Beach Acquisition LLC	Real Estate	-	-	-	30,623,378	8	0.164%
		\$525,950,399		3.428%	\$418,459,456		2.242%

Source: Carteret County Tax Department

Carteret County, North Carolina

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

	2010
General Fund	
Reserved for:	
State statute	\$5,668,864
Prepaid items	-
Sheriff's fund	84,052
Debt Service	-
Recreation districts	89,129
Health programs	907,160
Register of deeds	274,802
Beach nourishment	9,550,285
Total reserve	<u>16,574,292</u>
Unreserved:	
Designated for subsequent year's expenditures	307,505
Undesignated	25,445,763
Total General Fund	<u><u>\$42,327,560</u></u>
 General Fund Expenditures	 70,431,486
 Undesignated Fund Balance	
Percentage of General Fund Expenditures	36.13%

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: FY2019 is projected

2015	2016	2017	2018	2019
\$6,457,421	\$6,608,370	\$6,881,419	\$7,170,172	\$16,555,700
426,804	508,301	547,341	329,103	330,000
104,081	104,081	116,335	33,898	33,898
615,523	364,036	121,557	481,368	500,000
394,275	297,572	264,300	203,560	248,560
10,283,851	13,083,623	15,986,798	18,631,010	10,334,575
1,128,497	1,128,496	1,096,663	617,948	1,029,885
19,410,452	22,094,479	25,014,413	27,467,059	29,032,618
3,717,325	3,775,000	5,205,000	5,324,430	5,300,000
30,644,570	27,941,462	28,626,430	29,046,079	17,625,576
<u>\$53,772,347</u>	<u>\$53,810,941</u>	<u>\$58,845,843</u>	<u>\$61,837,568</u>	<u>\$51,958,194</u>
76,251,090	76,769,662	78,367,018	78,747,881	98,843,741
40.19%	36.40%	36.53%	36.88%	17.83%

Appendix

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<i>Municipalities</i>										
Carteret County	0.2300	0.3000	0.2900	0.2900	0.3000	0.3000	0.3100	0.3100	0.3100	0.3100
Atlantic Beach	0.1250	0.1700	0.1700	0.1650	0.1650	0.1650	0.1650	0.1650	0.1650	0.1800
Beaufort	0.2200	0.2600	0.3000	0.3000	0.3300	0.3475	0.3475	0.3775	0.4135	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	0.1400	0.1625	0.1525	0.1525	0.1525	0.1525	0.1975	0.1975	0.2125	0.2125
Cedar Point	0.0550	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0925
Emerald Isle	0.0800	0.1150	0.1150	0.1250	0.1400	0.1550	0.1550	0.1550	0.1550	0.1550
Indian Beach	0.1500	0.2150	0.2150	0.1650	0.1650	0.1950	0.1950	0.1950	0.2250	0.2550
Morehead City	0.2200	0.2850	0.2850	0.3150	0.3300	0.3500	0.3500	0.3500	0.3500	0.3800
Newport	0.3300	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570
Pelitier	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1150	0.1560	0.1560	0.1560	0.1560	0.1970	0.1970	0.1970	0.1970	0.1970
<i>Fire Districts</i>										
Atlantic	0.0700	0.0700	0.0700	0.0700	0.0700	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	0.0550	0.0625
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400	0.0400
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0700	0.0800	0.0800	0.0700	0.0700	0.0850	0.1100	0.1100	0.1100	0.1100
Harlowe	0.0600	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	0.0900	0.0975	0.0975	0.0900	0.0900	0.0900
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0550
Mitchell Village	0.0750	0.0750	0.0650	0.0550	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Newport	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0900	0.0900
North River	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0700	0.0700	0.0700
Otway	0.0500	0.0550	0.0550	0.0700	0.0700	0.0700	0.0800	0.0800	0.0800	0.0800
Salter Path	0.0300	0.0500	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700	0.0900	0.0900
Sea Level	0.1000	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	0.0600
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	0.0400	0.0800	0.1000	0.1000
Western Carteret	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600	0.0600
Wildwood	0.0650	0.0850	0.0850	0.0850	0.0675	0.0675	0.0675	0.0675	0.0675	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0450	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0600	0.0600
Broad & Gales Creek	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0400	0.0400	0.0400
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0600	0.0600	0.0800
Mitchell Village	0.0400	0.0400	0.0300	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Otway	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0550	0.0650	0.0650	0.0700

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Sea Level	0.1200	0.0800	0.0600	0.0600	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	0.0300	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
Indian Beach Non Ocean Front	0.0100	0.0100	0.0325	0.0325	0.0300	0.0200	0.0200	0.0200	0.0100	0.0100
Indian Beach Ocean Front	0.0100	0.0350	0.0850	0.0850	0.0650	0.0400	0.0400	0.0400	0.0400	0.0300
Emerald Isle Non Ocean Front	0.0110	0.0150	0.0150	0.0150	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.1620	0.0450	0.0450	0.0450	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0160	0.0140	0.0140	0.0140	0.0140	0.0160	0.0160	0.0160	0.0160	0.0160
Pine Knoll Shores Ocean Front	0.1050	0.0520	0.0520	0.0520	0.0520	0.0600	0.0600	0.0600	0.0600	0.0600
<i>Water Districts</i>										
Water Special Tax(1)	-	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550

Notes:

2012 and 2016 are revaluation years

(1) First Year Tax District 2012

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⁾		
2010	\$ 16,549,686,285	\$ 1,512,887,462	\$ 38,970,411	\$ 61,707,853	\$ 18,163,252,011	\$ 847,540,430
2011	16,534,261,525	1,571,423,205	36,106,300	69,952,621	18,211,743,651	935,669,710
2012 ⁽⁵⁾	12,615,264,192	1,271,552,597	27,011,645	68,607,085	13,982,435,519	952,555,055
2013	12,928,563,319	1,021,551,269	34,868,391	68,507,500	14,053,490,479	990,156,693
2014	12,977,674,352	1,026,639,566	35,108,082	69,700,524	14,109,122,524	1,212,368,458
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

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⁾
\$ 143,635,821	\$ 19,154,428,262	0.23	\$ 16,731,393,087
140,251,857	19,287,665,218	0.23	15,091,511,700
137,116,774	15,072,107,348	0.23	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

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
2010	\$52,330,000	\$5,735,000	\$15,135,783	\$2,643,416
2011	48,745,000	5,155,000	18,489,570	2,472,384
2012	45,100,000	4,660,000	16,099,052	2,301,352
2013	40,605,000	4,040,000	14,339,872	2,130,320
2014	36,545,000	3,560,000	13,645,672	1,959,288
2015	33,475,000	3,090,000	11,709,696	1,788,256
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

* 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 2018 and 2019.

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita ⁽¹⁾	Percentage of Personal Income ⁽¹⁾
\$ -	\$ -	\$75,844,199	1,183	2.94%
1,046,000	-	75,907,954	1,184	2.88%
1,046,000	-	69,206,404	1,064	2.45%
-	1,046,000	62,161,192	906	2.15%
-	1,046,000	56,755,960	821	1.88%
-	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	*
-	962,000	30,867,230	437	*

Appendix

Carteret County, North Carolina

Principal Employers Current Year and Nine Years Ago

Employer	2018		2009		Percentage of Total County Employment	Percentage of Total County Employment
	Employment Range	Rank	Employment	Employees		
Carteret County Public Schools	1000+	1	-	1,197	1	3.46%
Carteret General Hospital	1000+	2	-	1,025	2	2.97%
Carteret County	500-999	3	-	473	4	1.37%
Wal-Mart Associates Inc.	250-499	4	-	485	3	1.40%
Carteret Community College	250-499	8	-	-	-	-
Lowes Home Improvements	250-499	7	-	292	6	0.85%
Food Lion	250-499	5	-	239	8	0.69%
Big Rock Sports LLC	250-499	6	-	-	-	-
Lowes Food Stores	100-249	9	-	205	10	0.59%
NC Department of Transportation	-	-	-	462	5	1.34%
US Coast Guard	-	-	-	273	7	0.79%
NC Natural Resources and Community Development	-	-	-	229	9	0.66%
Bally Refrigerated Boxes	100-249	10	-	-	-	-

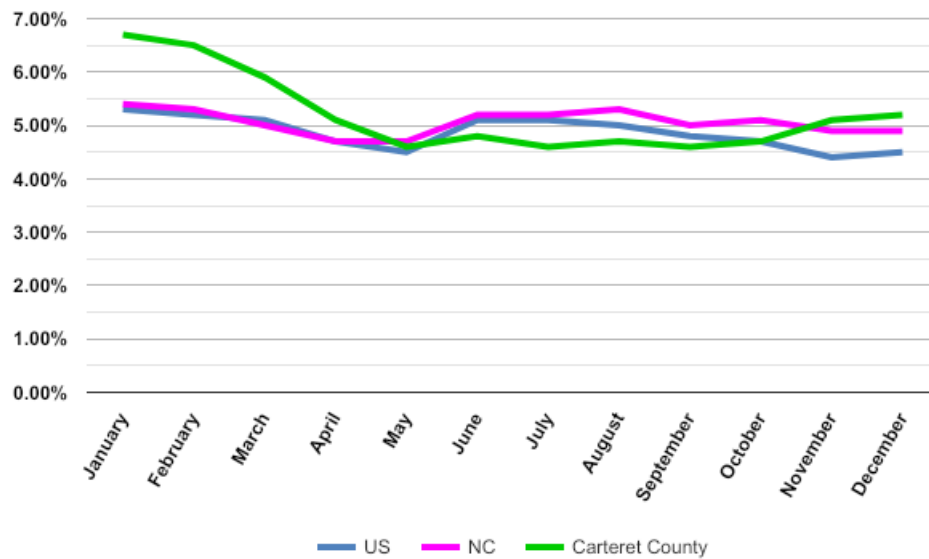
Source: NC Commerce LEAD Division

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2015			2016			2017			2018		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	5.70%	6.00%	6.70%	4.90%	5.40%	6.70%	4.80%	5.30%	6.20%	4.50%	4.40%	5.10%
February	5.50%	5.90%	6.30%	4.90%	5.30%	6.50%	4.70%	5.10%	5.50%	4.40%	4.40%	5.00%
March	5.50%	5.60%	6.00%	5.00%	5.00%	5.90%	4.50%	4.90%	4.90%	4.10%	4.00%	4.60%
April	5.40%	5.50%	5.40%	5.00%	4.70%	5.10%	4.40%	4.70%	4.20%	3.70%	3.60%	3.80%
May	5.50%	6.00%	5.80%	4.70%	4.70%	4.60%	4.30%	4.50%	4.20%	3.60%	3.70%	3.60%
June	5.30%	6.10%	5.90%	4.90%	5.20%	4.80%	4.30%	4.20%	3.90%	4.20%	4.20%	4.00%
July	5.20%	6.30%	5.90%	4.90%	5.20%	4.60%	4.30%	4.10%	4.10%	4.10%	4.10%	4.00%
August	5.10%	5.90%	5.70%	4.90%	5.30%	4.70%	4.40%	4.10%	4.10%	3.90%	4.00%	3.90%
September	5.00%	5.40%	5.30%	4.90%	5.00%	4.60%	4.20%	4.10%	4.10%	3.60%	3.50%	3.50%
October	5.00%	5.40%	5.60%	4.80%	5.10%	4.70%	4.10%	4.10%	4.00%	3.50%	3.60%	4.80%
November	5.00%	5.40%	5.80%	4.60%	4.90%	5.10%	4.10%	4.30%	4.00%	3.50%	3.60%	4.50%
December	5.00%	5.30%	5.80%	4.70%	4.90%	5.20%	4.10%	4.40%	4.50%	3.70%	3.70%	4.70%
Annual Average	5.27%	5.73%	5.85%	4.85%	5.06%	5.21%	4.35%	4.48%	4.48%	3.90%	3.90%	4.29%

*Source: NC Department of Commerce Division of Employment Security

Unemployment Rates 2018



Appendix

Carteret County, North Carolina Demographic Statistics Last Ten Fiscal Years

Fiscal Year	Population ⁽¹⁾	Per Capita Income ⁽²⁾	Person Income (in thousands) ⁽²⁾	Unemployment Rate ⁽³⁾	Public School Enrollment ⁽⁴⁾
2009	63,535	38,455	2,477,362	7.42%	8,294
2010	66,716	38,728	2,583,758	8.39%	8,273
2011	65,050	39,174	2,639,299	8.35%	8,491
2012	67,696	41,761	2,824,360	9.36%	8,298
2013	68,645	42,214	2,888,870	7.73%	8,312
2014	69,092	43,903	3,021,043	5.79%	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	*	*	4.29%	8,322

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, 2018**

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	8,322
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.

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.

Appendix

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.

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

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

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

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

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

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

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

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

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

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

Appendix

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

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

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

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

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

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

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

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

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.

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.

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.

Appendix

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

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

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

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

GFOA: (Government Financial 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.

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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

Appendix

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

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

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

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

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

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

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

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

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.

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.

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

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

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

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.

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.

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

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

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

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

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

Appendix

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

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

VOIP: (Voice Over Internet Protocol) - 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.