



County of Carteret

2025 Carteret County Budget



Adopted Version - 6/17/2024



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INTRODUCTION



Budget Message

Message from County Manager, Tommy Burns

Board of Commissioners

Jimmy Farrington, Chair
Mark Mansfield, Vice-Chair
Bob Cavanaugh
Chris Chadwick
David Quinn
Chuck Shinn
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County Manager

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May 20, 2024

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2024 – 2025. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound and conservative practices Carteret County government has established and embraced.

BUDGET PROCESS

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 3, 2024. 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, 2024.

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

BUDGET IN BRIEF

The recommended budget for all funds is \$167,734,000, a 5.12% (\$9.05 million) decrease from the April 30, 2024 fiscal year amended budget. Capital improvements project funding decreased approximately \$6 million. The decreases are due to state funded dredging projects completed, as well as several HVAC and chiller projects for the public schools and community college were completed. In addition, the County sold its water system during FY24, and resulted in a \$3 million decrease due to not funding this enterprise fund. Other decreased areas include large EMS capital expenditures in the special revenue funds that are not funded in FY25. The County's total budget includes the General Fund, Special Revenue Funds, and Capital Project Funds.

HIGHLIGHTS

- General Fund revenue maintains property tax rate
- Increases education operating funding
- Funds capital improvement projects for education and County
- Funds Public Schools 2024 GO bonds debt service
- Funds public safety initiatives



FUNDS	AMENDED BUDGET FY 2024 as of 4/30/24	RECOMMENDED BUDGET FY 2025	Increase (Decrease)
GENERAL FUND	\$128,880,048	\$130,020,000	\$1,139,952
SPECIAL REVENUE FUNDS	31,858,590	31,813,000	(45,590)
CAPITAL PROJECT FUNDS	12,813,832	5,901,000	(6,912,832)
ENTERPISE FUND	<u>3,233,000</u>	<u>0</u>	<u>(3,233,000)</u>
TOTAL BUDGET	<u>\$176,785,470</u>	<u>\$167,734,000</u>	<u>\$(9,051,470)</u>
Percent Change from FY23			(5.12%)

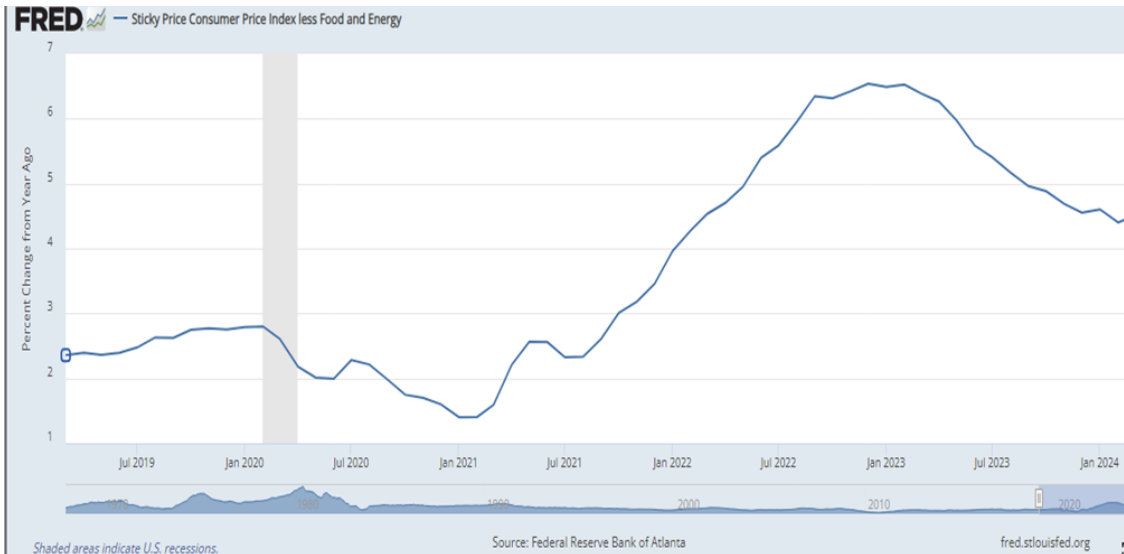
ECONOMIC OUTLOOK

On February 24, 2024, US Bureau of Economic Analysis (BEA) released 2023 calendar year real gross domestic product (GDP) growth was 2.5% at the national level. On March 14, 2024, UNC Charlotte Belk College of Business Economist John Connaughton presented a summary of North Carolina's 2023 and 2024 forecasted economy. At the time of the report, state GDP numbers were not finalized, but the state's GDP is projected to increase 2.8% for 2023 from 2022. Eleven of the state's fifteen economic sectors experienced real growth with the largest areas in retail trade (9.5%), education, and health services (6.4%), transportation, warehousing, and utilities (TWU) (5.2%), business and professional services (4.3%), hospitality and leisure services (3.9%), and construction (3.7%). For 2023, expected net jobs added are 99,400, 2.0%.

On May 15, 2024, Federal Reserve Bank of Atlanta GDPNow, estimates 2024 GDP growth of 4.2%. North Carolina's economy has a positive outlook for 2024; however, UNC Charlotte economist John Connaughton's updated economic outlook is scheduled May 16, 2024, and the following information is from the March 14 outlook. North Carolina real GDP is forecast to increase 2.5% over the 2023 level. In addition, thirteen of the state's fifteen economic sectors are expected to experience increased output. Some of the largest areas of real growth continue in mining (6.1%), retail trade (5.3%), construction (3.6%), nondurable goods manufacturing (3.4%), and business and professional services (3.2%). North Carolina net job increases are projected to add 53,500 1.1%. Unemployment rates continue to fall at all levels: national, state, and local. According to the US Bureau of Labor and Statistics, 2023 average unemployment rates were as follows: national 3.63%, state 3.46%, and Carteret County 3.24%. Low unemployment rates continue in the first quarter 2024 as follows: national 3.8%, state 3.50%, and Carteret County 3.53%.

A major economic concern going forward is the impact inflation had and will continue to have on the national and state's economy. The economic concern is further heightened by Federal Reserve policy regarding interest rates. From March 2022 – July 2023, the Federal Reserve increased interest rates eleven times in an attempt to slow inflation. It is uncertain if the Federal Reserve will continue this policy through 2024. Current indications are the Federal Reserve will hold rates, and the Federal Reserve goal for inflation is 2%. In April 2024, inflation was 3.4%, exceeding the Federal Reserve 2% target rate.





Based on the current economy, the recommended budget is prepared conservatively. The budget increases revenues such as property taxes based on growth, and investment earnings based on trends and Federal Reserve indications. The County continues to have increased demand for public education and community college funding, public safety, human services, technology requirements, and capital improvements. Another significant challenge is staff turnover and retaining employees. 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 2025 recommended budget provides resources to maintain County service same levels; however, the cost of these services is greater due to inflation. Services are expanded in areas such as public safety and education, and emphasis and resources are recommended to improved employee retention.

MAJOR BUDGET INITIATIVES

BUDGET INITIATIVES (BMI)	STRATEGIC PLAN INITIATIVES (SPI)
1. Operate within a fiscally responsible framework	1. Effective government
2. Improve public safety	2. Safe community
3. Maintain education operating and capital funding	3. Secure future
4. Improve mental health services	5. Quality lifestyle
5. Improve efficiency in County programs	1. Effective government
6. Evaluate the County facilities master plan	1. Effective government
7. Improve the preventative maintenance program	1. Effective government
8. Improve transportation services	4. Superior infrastructure
9. Seek opportunities to improve waterways & nourish beaches	4. Superior infrastructure
10. Improve health and human services	5. Quality lifestyle
11. Improve public library services	1. Effective government 5. Quality lifestyle

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

Budget Summary

General Fund



The recommended FY25 General Fund budget is \$130.02 million, an .88% increase from the \$128.88 million FY24 amended budget. FY25 is a continuation budget with exceptions in some areas such as public safety, community college, public education, and debt service. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes – The total assessed value for the recommended budget is \$17.45 billion with a general fund recommended tax rate of 34 cents per \$100 assessed valuation. This is the same property tax rate as FY24. The assessed value growth is 1.58% or \$271 million from the FY24 budgeted assessed values. Based on the current assessed value of \$17.45 billion and 34 cent tax rate, \$58.29 million revenue is generated. Property tax revenue is 45.88% of the general fund budget. Carteret County's tax rate continues to be the second lowest tax rate in North Carolina. Carteret County's real property revaluation occurs in 2025, and it will be effective in the fiscal year ending June 30, 2026. The North Carolina Department of Revenue Property Tax Division prepares its Sales Assessment Ratio Studies Report that includes all counties in January each year. Calendar year 2022 is the latest available state report. In that study, Carteret County's sales market ratio is 63.66%, meaning real property valued by the County is 63.66% of market values, compared to 86.33% in 2021.

Sales Tax – Sales tax projections are \$23.30 million for FY25, no increase from FY24 budgeted revenue. Currently, the County is not realizing growth in sales tax revenue from FY24. Sales revenue is challenging to budget. It is a revenue stream that fluctuates with the economy and particularly with individuals' disposable income. The County's occupancy tax revenue is approximately 3.65% more than last year; however, this is not translating into increased sales tax revenues. Sales tax revenue is 17.93% of General Fund revenue.

Intergovernmental Revenue – Budgeted intergovernmental revenue is \$19.16 million, a slight decrease from FY24 amended budget. The decrease is due to the timing of some intergovernmental programs such as CCATS. Intergovernmental revenue supports human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 14.74% of the General Fund budget.

Permits, Fees, Sales and Services

The recommended budget projects \$11.02 million for permits, fees, sales and services revenue. The County collects revenues on many types of services such as building permits, environmental health permits, solid waste fees, public health services, transportation services, civic center rentals, and Register of Deeds document recordings. This revenue is 8.48% of the General Fund budget.

Investment earnings budgeted are \$3.22 million for the general fund, a \$2.47 million increase from the FY24 amended budget. Investment earnings are based on current rates and historic trends. Staff continues to examine investment earnings to ensure the county is receiving the maximum possible yield within the investment parameters to which the county is subject. The county will balance investments with safety, liquidity, and yield.

Expenditures

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

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

As part of the budget development process, staff conducted a review of departmental operations and service delivery. Through this review and due to two years of inflationary impacts, it was determined that a majority of operating expenditures needed increasing to provide the same level of service. Some services, such as public safety and education are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities as positions become vacant.

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

General Government is \$13.28 million or 10.22% of the General Fund recommended budget. The recommended budget continues its emphasis on technology. Resources are funded in the Information Technology Department for security, program licenses, subscriptions, equipment and redundancy. Funding these items is critical for continuity of operations. In addition to Information

Technology, implementing and improving technology programs continues in the Register of Deeds, Finance, and Tax Departments. Tax Department continues its software implementation for property appraisal, tax billings and collections.

Public Safety: Initiatives #1 and #2

The FY25 budget recommends \$23.29 million or 17.93% of the General Fund, and is \$1.24 million more than the FY24 amended budget. The Sheriff Division is the largest division with \$15.95 million in recommended funding. The Emergency Services Division which includes paramedic services is the second largest division with \$6.33 million. The Sheriff Division has increases in personnel and contracted services such as inmate medical care and inmate feeding services. Traditionally, one of the most significant challenges in public safety is the high rate of staffing turnover in the Sheriff's Division and Consolidated Communications Department, and this recommended budget fully funds the pay increases approved by the Commission in April 2024. The County continues to fund capital vehicles and equipment for public safety.

Transportation – Initiatives #1, #5 and #8

The FY25 budget recommends \$2.58 million, and provides an overall \$.14 million more than FY24. The increase is in capital vehicles, and grant funds offset most of the capital expenditure. Transportation is 1.99% of the General Fund budget.

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

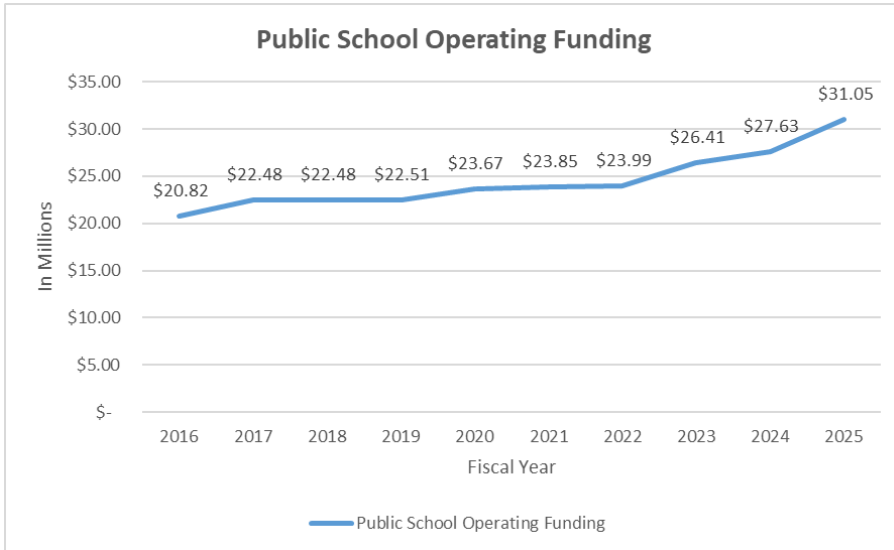
The human services area is the third largest expenditure function of the general fund, 17.73%. Of the \$23.04 million funding, \$14.07 million funds Social Services, \$6.85 million funds public health, and \$1.47 million funds other human services with \$.65 million funding mental health services. The programs offered are mandated by the federal and state governments, and consequently, intergovernmental revenue provides \$13.08 million for these programs.

Public Health and Department of Social Services continue working to meet the increased program demands. Due to other increased service demands in DSS, a deputy director position is funded.

Education - Initiative #3

Education funds the Public School System and Carteret Community College. It is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$34.85 million, 26.74% of the County's total budget.

Carteret County Public School System, including charter schools, recommended operating funding is \$28.53 million, 3.26% increase from the FY24 amendment budget. The School System requested \$30.36 million. In addition, School System debt service is \$7.29 million. The County issued \$22 million of the \$42 million School General Obligation bonds approved by voter referendum in November 2020. The related \$2.3 million debt service payment is included in this recommended budget. This \$22 million GO issuance completed issuing the \$42 million voter approved authorized amount. The recommended budget provides \$2.00 million capital funding for the School System, \$100,000 less than the adopted FY24 budget. Below is a chart of public schools operating funding provided by the county. FY25 is the requested operating funding by the school system.



Community College recommended operating funding is increased from the current year to \$3.42 million. Also, the recommended budget funds \$1,000,000 capital funding.

Cultural and Recreation – Initiatives #1 and #11

The Cultural and Recreation area funds the County libraries, senior center activities, civic center, and parks and recreation programs and maintenance. The FY25 recommended budget is \$4.91 million, compared to \$5.06 million in FY24. The FY25 budget continues library, senior center, and parks and recreation programs and maintenance. These programs and the benefits offered are a vital part of our community.

Fund Balance - Initiative #1

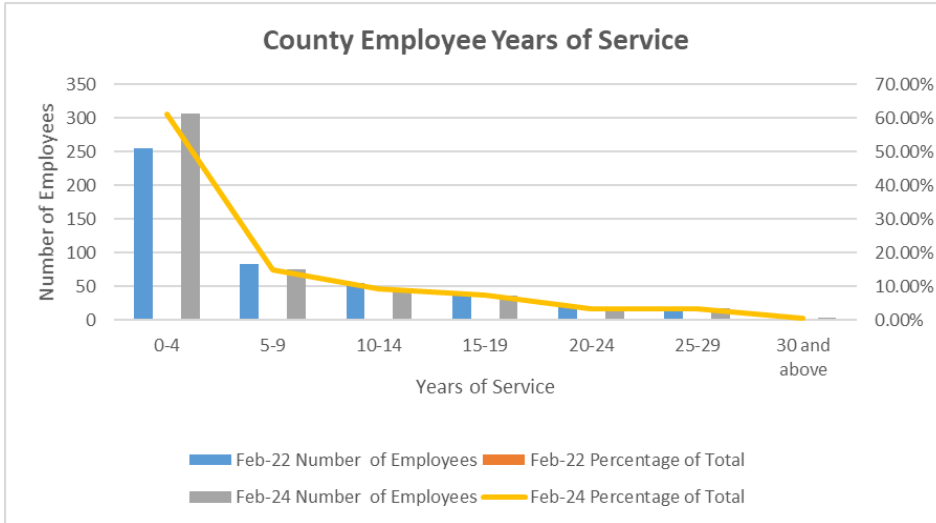
The budget, as presented, appropriates \$5.5 million unassigned general fund balance to balance revenues and expenditures. Fund balance appropriation is \$1.2 million more than the FY24 adopted budget. The \$5.5 million fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 39.53% of general fund expenditures on June 30, 2024; a slight decrease from the FY23 audited of 40.30%. The amount of unassigned fund balance is more than the audited FY23; however, the increase in budgeted expenditures reduces the percentage. Please see the fund balance section in the Budget Overview for a detailed discussion.

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

Employee Pay and Staffing

The FY25 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 2022 was greater than 20%, compared to 2021, 25%, 2020, 20.00%, and 2019, 24.00%. The cumulative impact of this turnover is greater than 61% of the County's fulltime employees have less than five years employment with the County. The Board of Commissioners has illustrated its commitment to retain our most valued employees for their competent, dedicated performances. In addition, we must be competitive in the current job market to attract top performers to serve in county government. This recommended budget continues the Board's approved merit system, and is for our top performers to elevate them above hiring ranges. Performance evaluations will be used as the basis for a merit increase. In addition, the recommended budget includes a cost of living adjustment. An employee cost of living adjustment was in fiscal year 2023. Below is chart of the County's longevity comparing February 2022 and 2024.

Years of Service	Feb-22		Feb-24	
	Number of Employees	Percentage of Total	Number of Employees	Percentage of Total
0-4	255	53.91%	307	61.03%
5-9	83	17.55%	75	14.91%
10-14	56	11.84%	47	9.34%
15-19	40	8.46%	37	7.36%
20-24	22	4.65%	17	3.38%
25-29	15	3.17%	17	3.38%
30 and above	2	0.42%	3	0.60%
Total	473	100%	503	100%



In addition, this budget funds and recommends a pay compensation and classification study. The last study was engaged in FY14. Since that time, the County is challenged with high employee turnover and employee compression. Some areas of government have been at a critical level with vacancies and turnover, and thus management and the Commission have worked to address these areas, but other areas have not been studied and need a thorough review. In addition, there are some departments with employees earning less than \$15 per hour, and increasing these hourly rates creates a significant compression challenge. This contracted study will provide recommendations for these challenges. In addition, the County staff continue to work and develop methods to retain county employees. Some examples are restoring the Human Resources supervisor training program, employee exit interviews, and implementing HR employee stay interviews. Due to increase demands, the budget places resources funding for 6 new positions. The positions recommended are listed below:

- o County Attorney
- o CCATS driver
- o Public Works: grounds keeper
- o Planning and Inspections: administrative assistant
- o Parks Maintenance: parks maintenance technician
- o Department of Social Services: deputy director

Other Funds

Emergency Telephone System Fund – Initiatives #1 and #2

This fund’s recommended budget is \$1,110,000, a \$116,500 increase from fiscal year 2024 amended budget. The budget is \$117,000 state intergovernmental revenue and \$993,000 fund balance appropriation. The funds revenue is a State assessed surcharge per telephone line to telephone providers, and the State’s 911 Board allocates this revenue to the 100 counties. The State mandates that an emergency telephone system may not carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvements or equipment replacement. Thus, the State appropriation is low, and results in spending fund balance towards the state 20% requirement.



Revaluation Special Revenue Fund – Initiatives #1 and #5

The County's revaluation special revenue fund was established FY22. The FY25 recommended revaluation special fund budget is \$1,805,000, a \$565,000 increase from FY24 amended budget. Carteret County has contracted its 2025 real property valuation, and it will be effective in FY26.

County Capital Improvements Fund – Initiatives #5 and #9

The recommended capital improvements fund is \$2,951,000. The budget funds \$2,426,000 of County building improvements and continues the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department. Also, this budget continues the Board's commitment for maintaining waterways and parks improvements projects. \$600,000 is transferred from the General Fund and \$2,176,000 County Capital Improvements fund balance is appropriated. This fund accumulates fund balance and is appropriated for building improvements as projects arise.

As we look to the future, County staff will begin and / or continue to work on a priority of issues. Efforts are beginning or continuing on the following:

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

Summary

The county budget is a planning document. It presents a complex accumulation of sound fiscal policy and restraint balanced with competitive priorities for new initiatives. This annual process establishes strategic direction by allocating additional public funding levels as a commitment to quality service, program support and facility development. There remains a certain limited degree of responsible flexibility to further amend the budget later in FY25 using fund balance as available means to pursue emerging opportunities and respond to unforeseen challenges that may not be fully recognized at this time during the annual budget process. Throughout the year, the County Commission will certainly be requested to amend this document to account for such changes. The controlling factor is that expenditures must remain within available revenues while still retaining adequate reserves. The demand for services, programs, and facilities will generally exceed the availability of resources. The ability to provide any service, program or facility is limited by the willingness of the public to be taxed regardless of the method of taxation used.

By state and federal law, certain expenditures and revenues are controlled by mandatory rules and cannot be modified regardless of external factors. Beyond those mandated service levels, the County Commission, other elected boards, and officials respond to public input with a wide range of service and program initiatives. Setting priorities either directly or indirectly is a reality of the budget process. Decisions made by the County Commission during review of this document will establish expected priorities for FY25 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 Deputy 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 \$908,000 for all funds. Below is a list of changes from the recommended budget to the adopted budget.

FY 2024 - 2025 Recommended Budget Revenues \$ 167,734,000

Revenue Summary Changes

General Fund Revenue Changes

Intergovernmental	\$ 154,000	
Permits and Fees	19,000	
Sales and Services	25,000	
Interest	700,000	
Appropriated Fund Balance: Transportation	10,000	
Total General Fund Changes	908,000	

FY 2024 - 2025 Adopted Budget Revenues \$ 168,642,000

FY 2024 - 2025 Recommended Budget Expenditures \$ 167,734,000

Expenditure Summary Changes

General Fund Expenditure Changes

Multiple General Fund Departments		
<i>The Board of Commissioners appropriated additional funding for increased insurance costs.</i>	85,000	
Economic Development		
<i>The Board of Commissioners increased funding for contracted services.</i>	50,000	
Health Department		
<i>The Board of Commissioners increased funding for personnel.</i>	148,000	
Animal Control		
<i>The Board of Commissioners increased funding for the Humane Society.</i>	25,000	
Education		
<i>The Board of Commissioners increased funding for operations for Carteret County Public Schools.</i>	600,000	
Total General Fund Changes	908,000	

FY 2024-2025 Adopted Budget Expenditures \$ 168,642,000



Mission Statement



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

OUR VISION

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

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

Strategic Plan Initiatives

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

1. Effective Government

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

2. Safe Community

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

3. Secure Future

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

4. Superior Infrastructure

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

5. Quality Lifestyle

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

County leadership has identified goals and objectives within the county's various departments and funds and has linked each goal to at least one Strategic Plan Initiative. You can find references to these throughout the FY25 Adopted Budget.

Priorities

Carteret County Priorities

Fiscal Year 2024-2025

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

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

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

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



Distinguished Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Carteret County, North Carolina, for its Annual Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Carteret County
North Carolina**

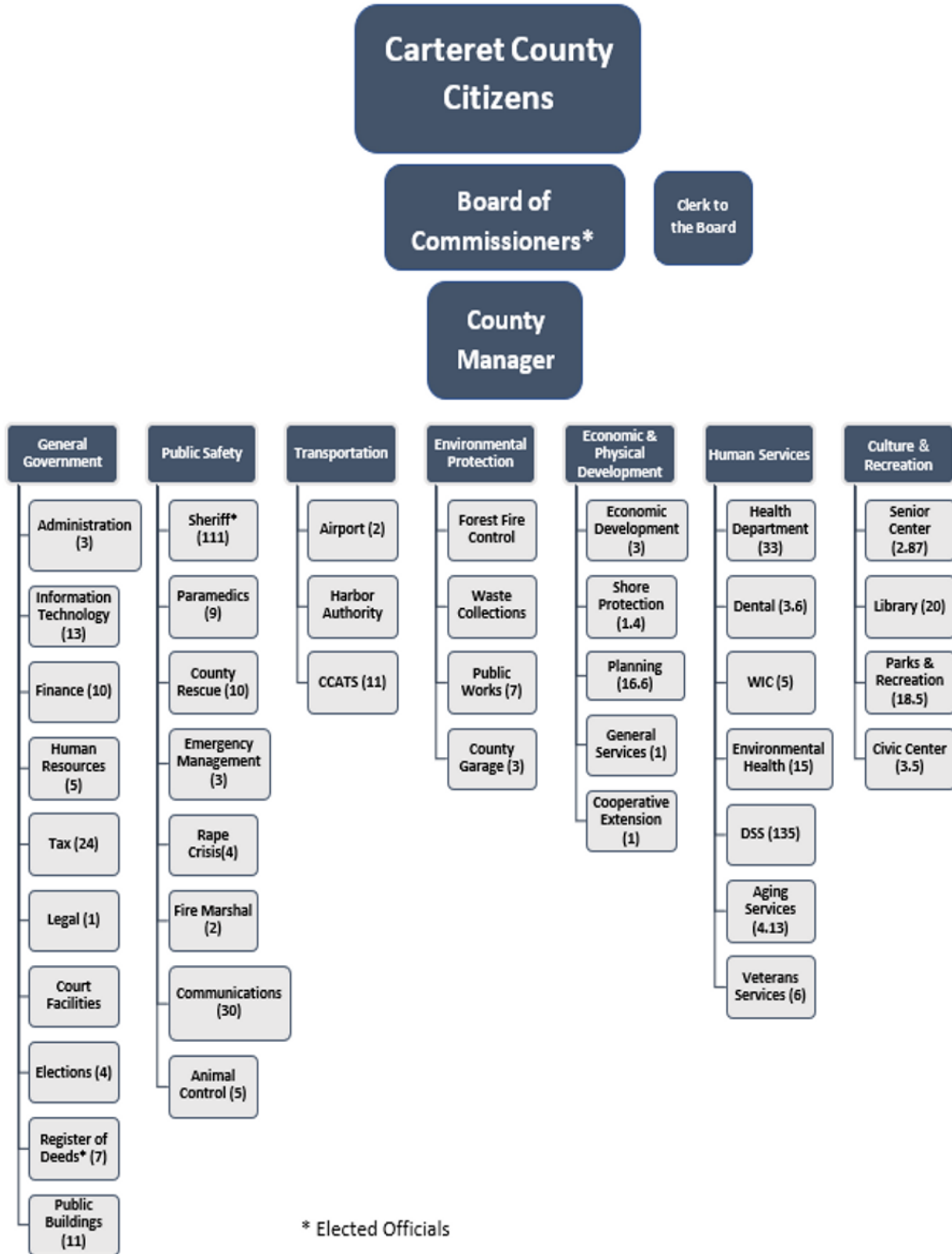
For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

Organizational Structure - Carteret County



Carteret County History



A Brief History of Early Carteret County

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

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

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

In April 1722, the Town of Beaufort was appointed as a port for the unloading and discharging vessels. Proceeds from the sale of lots for the town were, in part, designated to purchase great guns for fortifying the town. In that same year, on August 8th, Carteret Precinct was separated from Craven Precinct. The precinct was named Carteret in honor of John Carteret who was the grandson and heir of George Carteret. Sir George Carteret was named one of the eight Lord Proprietors of Carolina in 1668 by King Charles II. Beaufort was designated as the County seat, a courthouse was erected and a jail was built a few years later. When court was in session, the plantation owners came to town. When business transactions associated with the sea, ship building, and shipping, they were done so in the port town. So Beaufort grew. The plantation owners built town houses where they could carry on business, stay in town when court was in session, entertain visiting sea captains and voyagers, and live with their families during the hot, humid days of summer when the swamplands and marshes bred malaria-carrying mosquitoes. Beaufort became a center of activity ranking with Bath, Edenton, and Brunswick as one of the most important ports on the coast.

Carteret County Today

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



Government Structure



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

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

Interesting Places



Cape Lookout National Seashore

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

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



Fort Macon State Park

<http://www.ncparks.gov>

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



NC Aquarium at Pine Knoll Shores

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

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



Core Sound Waterfowl Museum

<http://coresound.com>

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



NC Maritime Museum in Beaufort

<https://ncmaritimemuseumbeaufort.com>

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



For More Information

www.crystalcoastnc.org

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



Carteret County Coat of Arms



Description

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

History

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

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

Data compiled by Charles O. Pitts, Jr.

North Carolina Map



<u>Carteret County</u>	
Population	69,721
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

Fund Structure

Carteret County's accounts are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, revenues, and expenditures. The minimum number of funds is maintained consistent with the requirements of the law. The County has one major fund, the general fund. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Any fund that is less than 10% is considered a nonmajor fund. Below are the County's major and nonmajor funds by type.

Major Fund

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

Nonmajor Funds

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

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

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

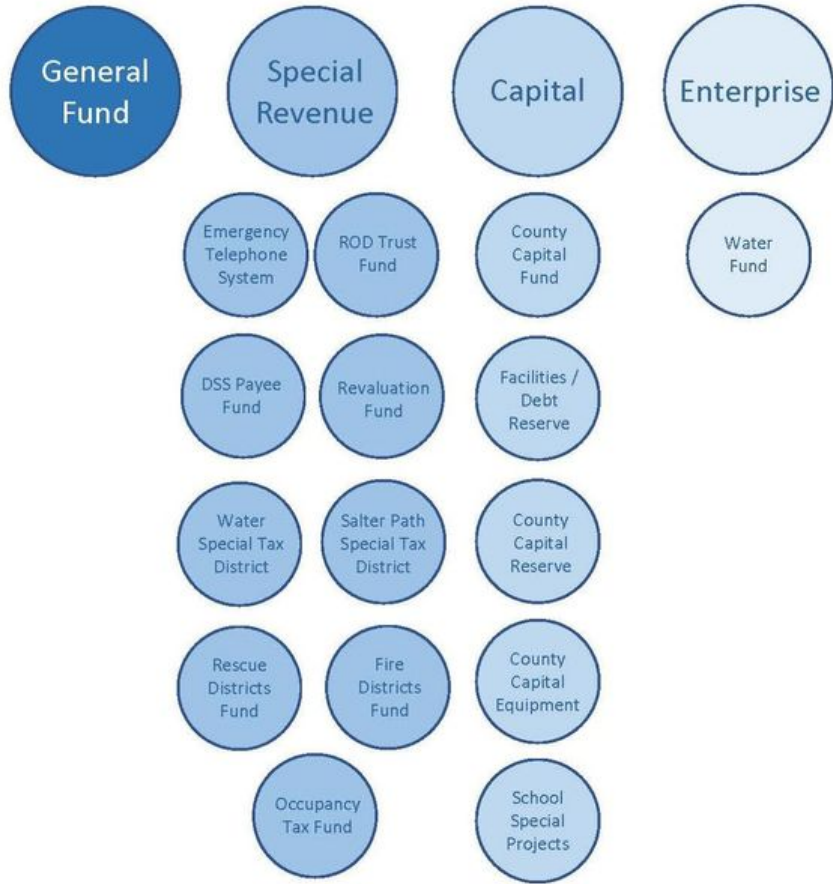
- *School Special Projects* – This fund is used for school capital projects and improvements that are completed within one year.
- *County Capital Reserve* – This fund is used to account for future capital outlays for the benefit of the County.
- *County Capital Improvements* – This fund is used to account for annual capital projects.
- *County Capital Equipment* – This fund is used to account for capital equipment purchases.
- *Facilities/Debt Reserve Capital* – This fund is used to accumulate funds for debt service associated with capital projects.

Enterprise Fund – The *Water Fund* accounts for water fees and related contracted costs. In accordance with NC General Statutes, the water fund is budgeted on the modified accrual basis of accounting, and it is reported at year end in the financial statements on the accrual basis of accounting. This fund was closed during FY24 following the sale of the water system to a private company.



Carteret County Fund Structure

Modified Accrual Basis of Budgeting



Department / Fund Relationship

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



Budget Process

Legal Budget Requirements

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

Budget Preparation Calendar

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

Departmental Requests

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

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

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

The County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Carteret County uses long range policy and financial planning to guide its decision-making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. The County's operating budget places in motion the financial plan to achieve the County's vision, goals, and objectives. The budget also serves as an instrument to communicate these plans to the public. After the recommended budget is presented to the County Commission, the document is available on the County's website. The public may offer comments and input by electronically communicating with Commissioners or County staff, speaking during public comment during monthly County Commissioner meetings, or speaking during the advertised budget public hearing that must occur before budget adoption.

Budget Phases

Budget Planning Phase	The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision-making process which includes both short and long range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed.
Budget Development Phase	Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with departments being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.
Policy Development Phase	The Commission met during March to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.
Budget Review And Modification Phase	The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.
Budget Adoption Phase	The County Manager's recommended budget is presented on May 20, 2024 to the County Commission. Budget workshops with the Commission will be held. A formal public hearing for the fiscal year budget will be conducted on June 3, 2024. In accordance with NC General Statute 159, Article 31, the budget will be adopted prior to June 30. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.
Budget Implementation Phase	Departments are accountable for budgetary control throughout the fiscal year. The Finance Department monitors and analyzes revenues and expenditures throughout the year. Expenditures and revenue patterns are examined on a weekly basis. The Finance Department also provides quarterly financial reports disclosing the County's actual revenues and expenditures as compared to the adopted budget.

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



Budget Assumptions

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

- Assumed regression in some revenues.
- Very modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budgeted conservatively with the anticipation of low interest rates through the 2025 fiscal year. This is based on Federal Reserve indications.



Budget Timeline



Basis of Budgeting

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

Budgetary Control

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

The County's board adopted budget ordinance, legal level of budgetary control, authorizes expenditures by department total for the general fund, and at the fund level for special revenue, capital projects, and the enterprise funds. Internally, budgetary control is exercised at the line item level through accounting controls. The budget officer may amend the budget throughout the year within the limitations stated in the budget ordinance. Also, the board may amend the budget. All budget appropriations, except project ordinances lapse at year-end. As required by North Carolina statute, the county maintains an encumbrance system. Encumbrances outstanding at year end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed.

Budget Guide

Guide to Using the Fiscal Year 2025 Operating Budget

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

Introduction: The Budget Book is arranged with the Budget Message at the front. The County Manager's transmittal letter provides a good introduction to the budget and the major revenue and expenditure issues reflected in the 2024 fiscal year. A summary of information follows the budget message which includes a description of the budget process, fund balances, staffing, and capital items.

Budget Overview: Provides detail regarding the FY25 budgeted expenditures and revenues, fund balance, personnel changes, and capital expenditures.

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

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

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

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

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

Addendum: Includes the Budget Ordinance along with various tables of values and statistics that provide more detailed information relevant to the FY25 budget.

Fee Schedule: Listing of fees charged by various departments, this fee schedule is adopted annually as a part of the annual budget process.



BUDGET OVERVIEW

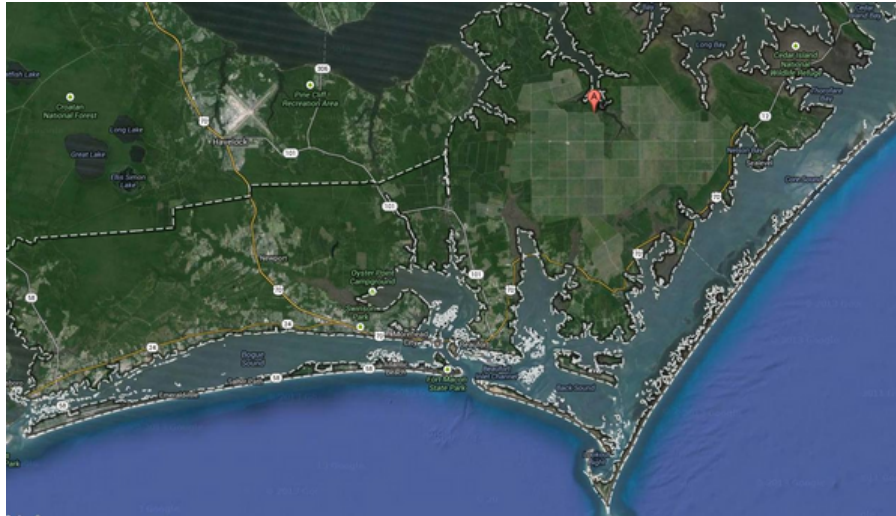


Expenditure Summary

The adopted expenditures for the general fund for fiscal year 2025 total \$130,928,000 a 1.1% (\$1,464,952) increase from fiscal year 2024 amended budget on April 30, 2024.

General Government

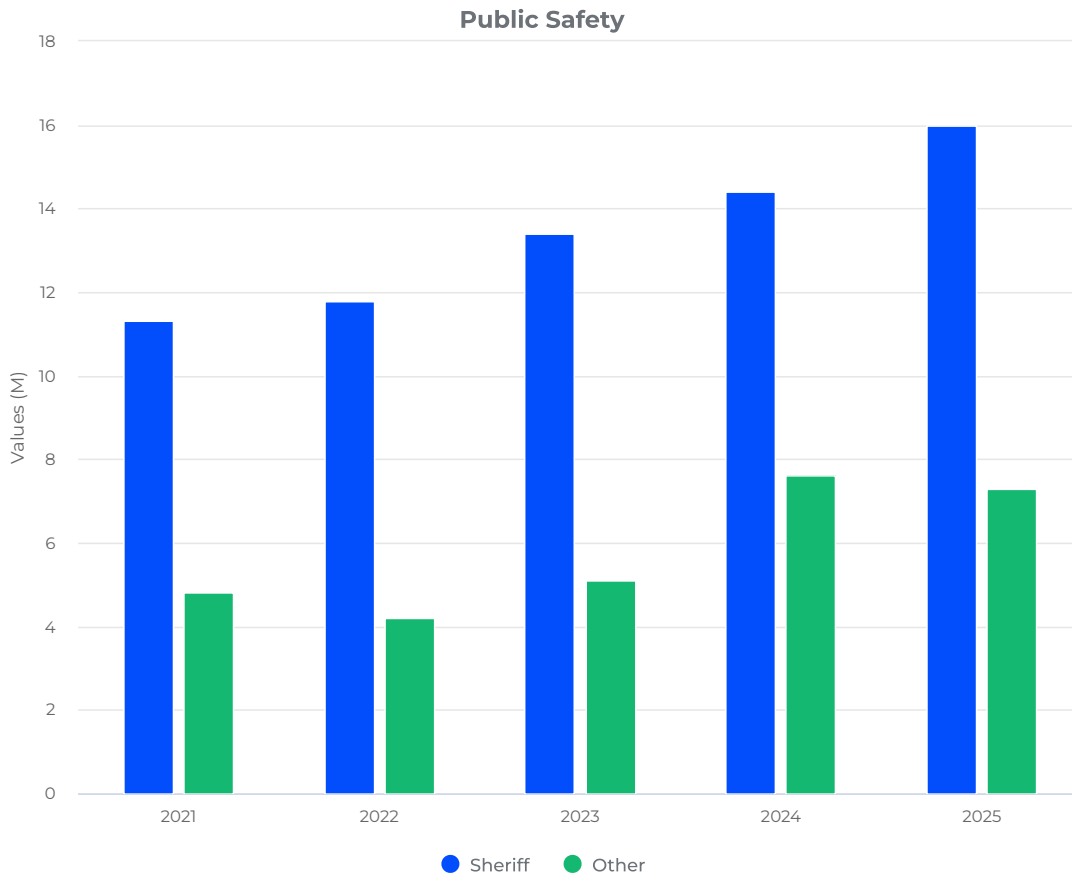
This service area, which accounts for \$13,342,000 or 10.2% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area decreased by 1.3% from FY 2024. The Elections department decreased by 17.6% due to a decrease in the number of elections during the upcoming fiscal year. The adopted budget also funds the transition of the County Attorney from a contracted firm to a county employee.



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 17.8% of total expenditures or \$23,323,000. The funding level for this service area is an increase of 5.9% from FY 24.

The Sheriff's Department is the largest division accounting for 68% of the expenditures in public safety. This department operates a fleet of over 100 vehicles, and the 2025 adopted budget funds the replacement of 15 vehicles in the criminal division. Below is a comparison of the Sheriff Department and the other areas for a four-year period. Fiscal years 2022 and 2023 are actual expenditures, fiscal year 2024 is estimated, and 2025 is adopted.



Transportation

This area consists of three departments; the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area of operation. The funding for transportation is \$2,588,000, a 5.9% increase from last fiscal year. The adopted budget funds salaries and benefits for an Airport Manager and an Airport Maintenance Technician.



Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, public works, and the county garage. This area of expenditures is \$5,813,000 or 4.4% of total expenditures. The county's landfill closed in October 1993, and the county contracts with a private carrier for waste disposal. Solid Waste Collections budgets a 16.8% increase in contracted services costs. The 2025 adopted budget also funds moving a groundskeeper from part-time to a full-time position to assist with mowing of the county's 50+ locations.

Economic & Physical Development



The programs in this service area provide for the orderly planning of growth and development in Carteret County. This area consists of economic development, beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 3.1% of expenditures or \$4,115,000. This service area had a 4.7% decrease from amended FY24. The decrease in funding is largely due to the completion of beach nourishment projects in the prior year. The FY24 budget funded a vehicle for the county's new Capital Projects Manager, resulting in a 100% decrease in General Services capital expenditures for FY25.

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. The FY25 adopted budget allocates Human Services funding of \$23,195,000 or 17.7% of total expenditures.

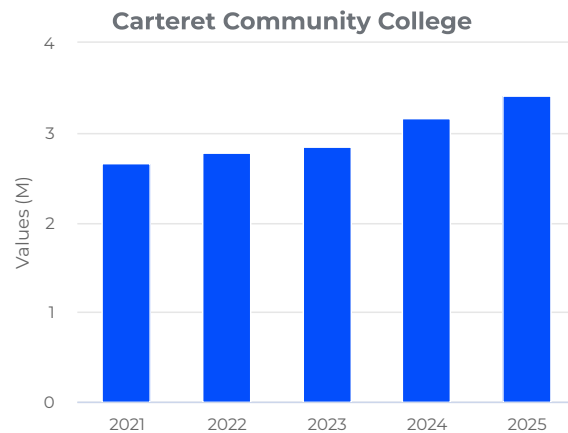
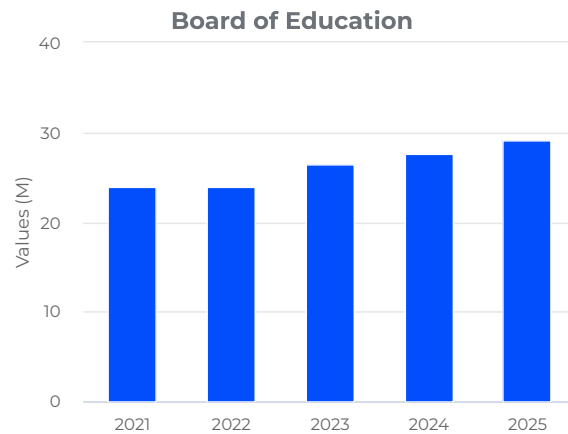
The Department of Social Services is the largest component of human services, accounting for 60% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a 3.9% decrease in this area from the prior year. The decrease is largely related to supplemental state funding for various health programs received mid-fiscal year 24.

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 \$33,545,000 or 25.6% of the County's total budget. The school's operating expenditures are \$29,130,000, a 6% increase from adopted FY24. Capital outlay, funded in the School Special Projects Fund is \$2,000,000, which is 4.8% decrease from FY24. Adopted FY24 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 \$3,415,000, is a \$254,000 increase or 8.0% increase from adopted FY24. This increase is due to higher expenditures in salaries and benefits, service agreements, utilities, and insurance.

The estimated daily membership for county schools in fiscal year 2025 is 7,939 students, as compared to 7,977 in fiscal year 2024. The adopted budget funds current expenses per student at \$3,669 compared to \$3,437 in FY 2024. Debt service for the schools is reflected in the debt service department, which totals \$7,294,000. Below is a graph of operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2021, 2022 and 2023 are actual expenditures, fiscal year 2024 is estimated, and 2025 is adopted.



Culture & Recreation



This area consists of the county libraries, parks and recreation programs and facilities, senior center and the civic center. This area represents \$4,928,000 or 3.8% of the County's budget. The funding level for this service area decreased 2.5% from amended FY24. The Library decreased 9.6% or \$190,138 from amended FY24, largely due to grant funded projects and purchases complete in FY24.

Other Programs

This area includes many programs that are not related to any particular department or service area. Programs in this service include non-departmental and contributions to other funds. In addition, some expenditures in this area are transferred to other programs throughout the year (e.g. vehicle contingency, unemployment contingency, fuel contingency, education contingency, and insurance). The amount funded in this area is \$11,685,000 with \$7,485,000 for contingencies and contingent projects and \$4,200,000 for transfers to other funds.

Emergency Telephone System Fund

This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. In FY 2008, the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state, and the state in turn distributes the surcharges to the County. The fund total is \$1,110,000. The state requires that no emergency telephone system can carry forward more than 20% of the average yearly amount of the prior two years for eligible expenditures for capital outlay, capital improvement or equipment replacements. Consequently, the state distribution to the County this fiscal year is \$117,000. The fund balance appropriation is \$993,000. The adopted budget provides funding for equipment for the backup 911 Communications center.



Register of Deeds Trust Fund

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

DSS Trust Fund

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

Revaluation Fund

This special revenue fund was established fiscal year 2022. Carteret County's 2025 real property revaluation is contracted to a firm that specializes in real property revaluations. The 2025 revaluation will be effective fiscal year ending June 30, 2026. The FY25 adopted funding is \$1,600,000.

Water Tax District Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. This budget adopts no special tax levy, and as a result, this fund has no appropriation this fiscal year.

Salter Path Tax District Fund

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

Rescue Special Tax District Fund

This special revenue fund accounts for special rescue tax districts' assessed on rural areas of the county and is distributed to those districts. The funding for rescue districts is \$5,699,000.

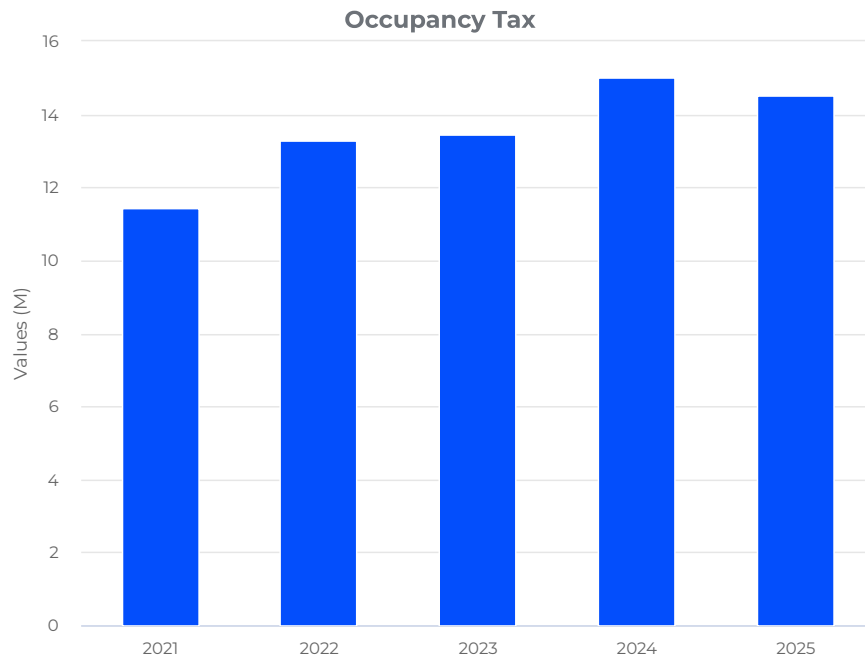
Fire Special Tax District Fund

This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$7,746,000.



Occupancy Tax Fund

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. On January 1, 2014, the rate increased from five percent to six percent. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 50% of net collections and the general fund transfer for beach nourishment is 50% of net collections. Occupancy tax increased \$170,443 (1.2%) in FY23 from FY22. The County is projecting a \$1.56 million (11.6%) increase from FY23 to FY24. FY25 adopted occupancy tax revenue is \$14.5 million. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2021, 2022, and 2023 are actual revenues, fiscal year 2024 is estimated, and 2025 is adopted.



Capital Improvements Fund



This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The adopted budget funds \$2,951,000 in projects. The budget includes \$100,000 for pictometry mapping of the County, \$100,000 for waterway dredging, and \$325,000 for park improvements. Renovation work continues on the Courthouse/Admin building, and the adopted budget funds \$2.02 Million 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 \$500,000.

County Capital Equipment Fund

The County Capital Equipment Fund provides funding for significant capital equipment purchases and improvements such as public safety communications equipment. The FY25 adopted budget for this fund is \$450,000.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$2,000,000 of improvements in FY25.

Enterprise Fund

Water Fund

On December 15, 2023, the County sold its water system to Carolina Water Service for \$9.5 million. The NC Utility Commission approved the sale of the water system in August 2023.



Fund Balance

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

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

On June 30, 2023, audited general fund unassigned fund balance was \$43.12 million or 43.45 percent of general fund expenditures compared to \$38.98 million or 40.30% of fiscal year 2022 expenditures. The significant fund balance increase was mostly due to increased revenues received in FY23. Many revenue categories exceeded budgeted amounts such as sales tax, approximately, \$1.95 million, intergovernmental, approximately \$1.95 million, and investment earnings, approximately \$1.70 million. In addition, expenditures were less than budgeted. As a result, the County ended the year in a strong financial position.

Carteret County's unassigned fund balance is projected to increase approximately \$.40 million to \$43.52 million (39.53% of expenditures) FY24. The primary factor for the increase is due to revenues exceeding estimates, such as investment earnings, as well as departmental expenditures projected under budget. In addition, the County continues conservative budget practices.

Current and future expenditures affecting fund balance:

Fiscal year 25 budget is prepared conservatively like previous years budgets. This budget continues funding capital, large maintenance, and setting aside funds for future debt service of capital construction and improvements. County management is concerned about inflation. Currently, the County is incurring increased costs in fuel, supplies, and contracted services.

The County continues to work with consultants regarding the expansion or construction of a new detention center. If this project moves forward, the County would not issue debt before FY26. Also, the County is considering a renovation project to relocate and provide more space for a 911 / Emergency Operations Center. The County Board of Commissioners and the Board of Education continue working together to address school capital needs. In November 2020, the voters passed a \$42 million general obligation public school bond referendum for building renovations and expansions. Late FY24, the County issued \$22 million of the authorized amount, and this completes issuing the \$42 million authorized bonds.

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

Other Funds:

Fund balance is appropriated in three nonmajor funds that exceeds 10 percent change in the estimated June 30, 2024 fund balance calculation. The Emergency Telephone System Fund appropriates \$993,000 fund balance, 69.85% decrease, Revaluation Fund appropriates \$200,000 100.00% decrease, and the County Capital Improvements Fund appropriates \$2,176,000 fund balance, 37.65% decrease.

The Emergency Telephone System Fund's FY25 budget is \$1,110,000, and \$993,000 fund balance is appropriated, decreasing fund balance 69.85%. The State 911 Board allocates and remits 911 telephone surcharges to the counties for 911 center allowable expenditures. In addition, the State requires this fund may not carry forward than 20% fund balance. Carteret County's fund balance exceeds this amount, and as a result, the State is allocating \$117,000 to the County, and the balance must be accumulated fund balance. The projected fund balance on June 30, 2025 should be less than the 20% requirement. The County expects traditional state funding levels, ~\$400,000 annually, to return in FY26.



The Revaluation Fund's FY25 budget is \$1,805,000, and \$200,000 fund balance is spent spending all the available balance. The County's revaluation is scheduled to be completed in FY25 and will become effective in FY26.

The County Capital Improvements Fund's FY25 budget is \$3,603,288, and \$2,176,000 fund balance is appropriated, decreasing fund balance 37.65%. The fund accounts for various improvements for governmental buildings, park improvements, as well as waterway dredging projects. This fund accumulates funds and is utilized for projects as the need occurs.

Fund	Estimated	Projected	Transfers In	Projected		Projected Fund	Projected	Projected %
	Fund Balance			Revenues	Expenditures			
	06/30/24					06/30/25	Fund Balance	Fund Balance
Major Fund								
General	98,089,827	116,529,000	7,785,000	125,820,000	4,200,000	92,383,827	(5,706,000)	-5.82%
Non-Major Funds								
Emergency Telephone System	1,421,599	117,000	-	1,110,000	-	428,599	(993,000)	-69.85%
Register of Deeds Trust	-	130,000	-	130,000	-	-	-	0.00%
DSS Payee Fund	177,297	800,000	-	800,000	-	177,297	-	0.00%
Revaluation Fund	200,000	5,000	1,600,000	1,805,000	-	-	(200,000)	-100.00%
Rescue Districts	1,228,414	5,699,000	-	5,699,000	-	1,228,414	-	0.00%
Fire District	2,938,191	7,564,000	-	7,746,000	-	2,756,191	(182,000)	-6.19%
Salter Path District	128,336	8,000	-	8,000	-	128,336	-	0.00%
Water Tax District	-	-	-	-	-	-	-	0.00%
Occupancy Tax	16,371	14,515,000	-	7,180,000	7,335,000	16,371	-	0.00%
Capital Reserve	1,166,267	-	-	-	-	1,166,267	-	0.00%
County Capital Improvement	5,779,288	175,000	600,000	2,951,000	-	3,603,288	(2,176,000)	-37.65%
County Capital Equipment	10,699,322	100,000	-	-	450,000	10,349,322	(350,000)	-3.27%
Facilities / Debt Reserve								
Capital Fund	12,139,672	400,000	100,000	500,000	-	12,139,672	-	0.00%
School Capital	271,012	100,000	1,900,000	2,000,000	-	271,012	-	0.00%

Fund Transfers

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

Transfer from Fund	Transfer to Fund				
	General	School Projects	Facilities / Debt Reserve Fund	County Capital Improvement	Revaluation Fund
General	-	1,900,000	100,000	600,000	1,600,000
Occupancy	7,335,000	-	-	-	-
Capital Equipment	450,000	-	-	-	-
Total	7,785,000	1,900,000	100,000	600,000	1,600,000

Total Budget - All Funds	168,642,000
Less Interfund Transfers	<u>(11,985,000)</u>
Net Budget	<u><u>156,657,000</u></u>



Revenue Summary

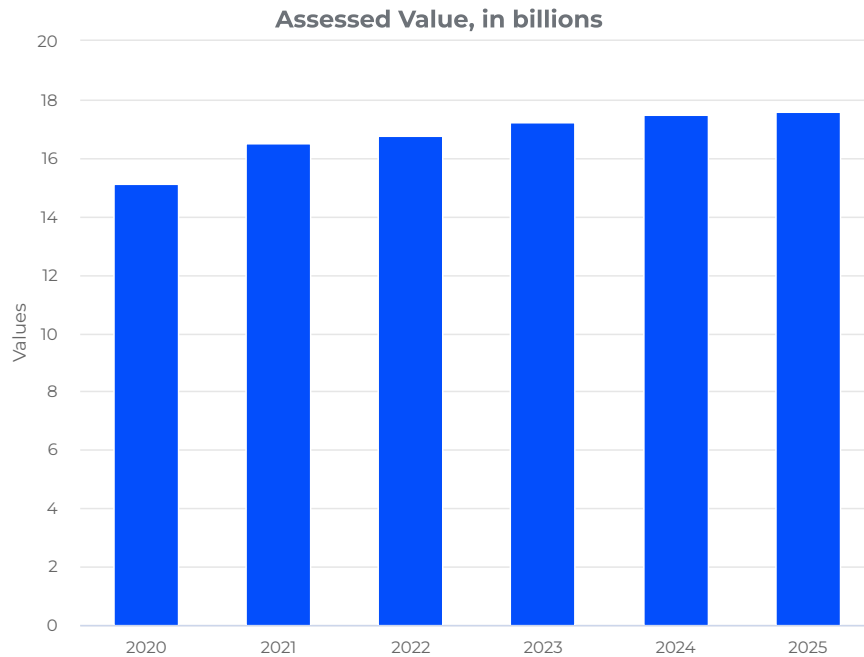
The County receives revenues from many sources. These various sources have been grouped into categories. Below are descriptions and highlights of these categories.

Ad Valorem (Property) Taxes

Ad Valorem (Property) Taxes

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

Ad valorem revenue is based on the adopted tax rate of \$0.34 per \$100 assessed valuation. This equals \$59,610,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,753,235. In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, and beach nourishment districts. These taxes are accounted for in special revenue funds. Refer to the County Budget Ordinance for a listing of each district's tax rate levied.



Other Taxes

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

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

Forecasting sales tax revenue is always challenging. The economy has a significant impact on the County's sales tax making it a volatile revenue source. Carteret County fared well during the Coronavirus pandemic compared to other areas in the state and nation. Other areas may have seen dramatic decreases and did not recover quickly, however, Carteret sales taxes increased 15.51% in FY 21 and increased an additional 10.61% in FY 22 and another 6.25% in FY 23 or approximately \$1.3 million. Sales tax has continued to track favorably FY 24, even if the recent growth rate of 3.32% is slower than prior years. With slowing growth rates and the Federal Reserve taking actions to slow inflation, the County is assuming no growth over FY 24 sales tax for FY 25.

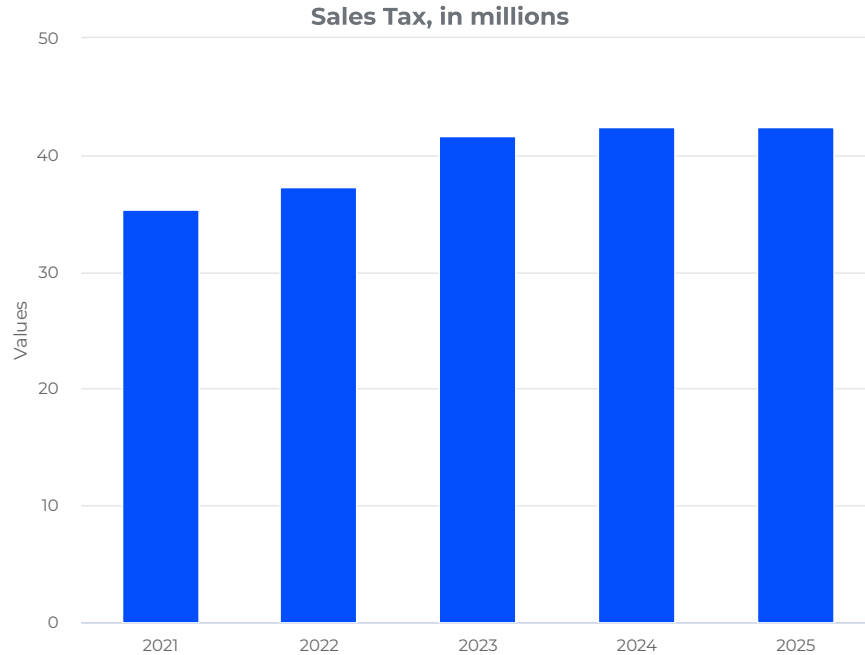
Another factor that makes forecasting sales tax revenues difficult is the process of collecting and allocating sales tax. Sales made in July are collected by the State in August, processed and allocated in September and distributed to the County in October. Therefore, sales tax revenues are on a three-month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

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

Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. The County will continue to track sales tax closely and conservatively. The County forecasts that sales tax distributions will represent approximately 17.93% (\$23.30 million) of the County's general fund revenues.

Sales Tax

Below is a graph demonstrating sales tax revenue amounts to all eligible entities in Carteret County; this includes 11 municipalities and Carteret County government. Since relative tax levy fluctuates from year to year among the 12 governments, the graph provides a trend of sales tax growth and is not skewed by the variation in relative tax levies. Fiscal years 2021, 2022, 2023 are actual revenues, 2024 is estimated and 2025 is adopted.

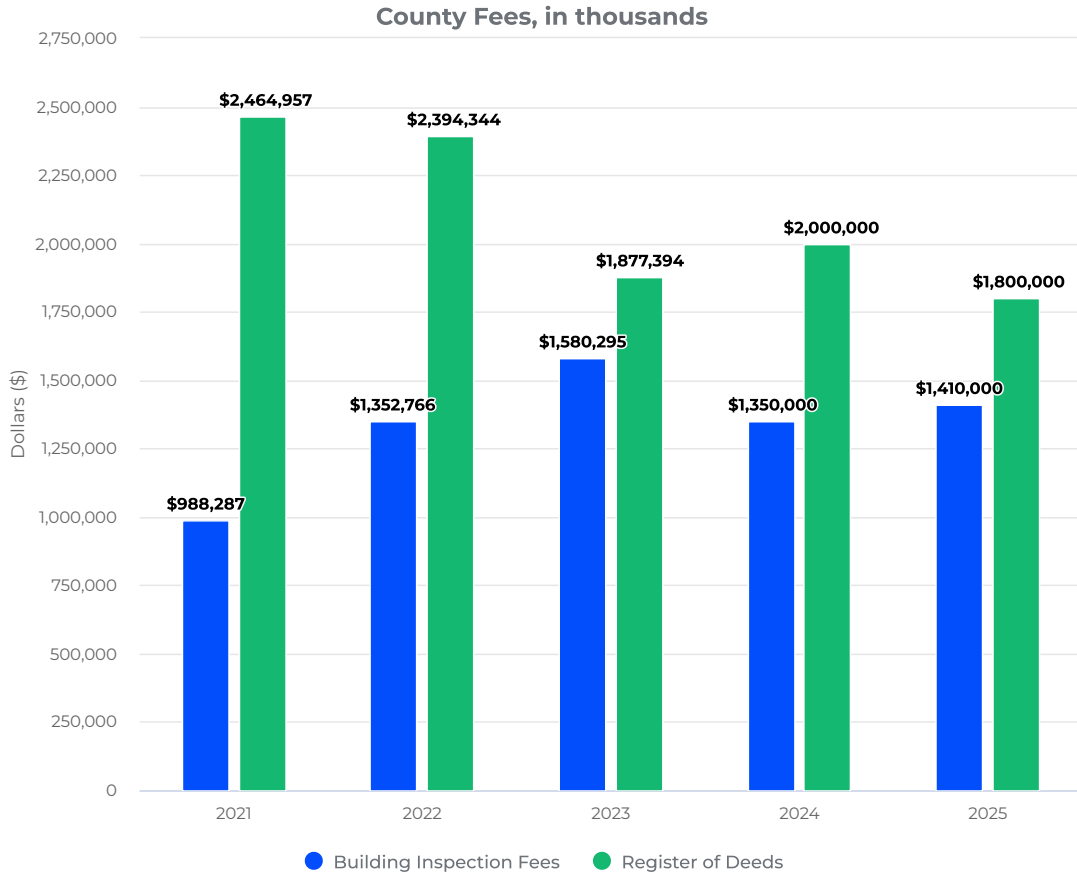


Intergovernmental

This category represents \$19,316,000 or 14.8% of general fund revenues. The fiscal year 2025 budget reflects intergovernmental revenues remaining at a similar level to the amended 2024 fiscal year budget with an increase of only 0.9%. The largest single revenue source in this category is state and federal assistance for Human Services, primarily Social Services and Public Health. The significant increase in Education intergovernmental revenue is due to anticipated lottery proceeds in FY2025.

Permits and Fees

Accounting for 3.6% or \$4,713,000 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. Based on trend analysis the adopted budget has register of deeds fees declining by \$200,000 or 10% in FY25. The County predicts revenue growth in building inspection fees and budgeted an additional \$60,000 from amended 2024 fiscal year budget. The graph below displays register of deeds and building inspection fees. Fiscal years 2021, 2022, 2023 are actual revenues, 2024 is projected and 2025 is adopted.



Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste accessibility fees are assessed on each improved real property within the County. These fees are charged annually. The total amount of revenue from sales and services is \$6,347,000, a 15.6% increase from the amended 2024 fiscal year budget.

Investment Earnings

Budgeted investment earnings are \$3,920,000 for the general fund. The County will continue to monitor interest rates and manage investments as the economy recovers.

Other Financing Sources

This category accounts for \$13,501,000 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$206,000 of health reserved fund balance and \$10,000 of transportation reserved fund balance appropriated in the adopted budget. The general fund has a fund balance appropriation of \$5,500,000. On June 30, 2023, the County's general fund balance was \$92,319,462. Of that amount, \$43,121,459 was unassigned and was 30% of general fund expenditures.

Revenue and Expenditure Statements

REVENUE AND EXPENDITURES STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2021 THRU BUDGETED 2025

	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
GENERAL FUND					
Revenues					
Ad valorem taxes	\$ 55,125,589	\$ 55,953,765	\$ 56,843,215	\$ 59,145,000	\$ 59,610,000
Other taxes	19,243,864	21,278,877	22,608,514	23,356,000	23,356,000
Permits and fees	4,793,861	5,827,335	5,191,039	4,500,000	4,713,000
Intergovernmental	19,518,980	18,113,078	19,450,568	17,962,665	19,316,000
Sales and services	4,181,265	4,457,109	5,313,666	5,590,000	6,347,000
Interest	88,585	(482,988)	2,501,378	4,522,000	3,920,000
Miscellaneous	428,293	298,383	270,604	228,000	165,000
Total revenues	103,380,437	105,445,559	112,178,984	115,303,665	117,427,000
Expenditures					
Current:					
General government	10,029,593	10,903,729	11,902,581	12,298,000	13,342,000
Public safety	14,420,497	16,179,457	18,460,539	20,283,000	23,323,000
Transportation	2,334,189	1,606,052	1,485,937	2,730,000	2,588,000
Environmental protection	4,729,163	4,295,454	4,606,680	5,003,000	5,813,000
Economic and physical development	2,086,917	7,281,483	3,425,622	3,934,000	4,115,000
Human services	17,202,706	18,962,942	19,988,550	22,348,000	23,195,000
Culture and recreation	3,509,051	5,241,797	4,144,798	4,646,000	4,928,000
Education	27,612,111	27,292,437	30,336,930	32,298,000	33,545,000
Debt service:					
Principal retirement	3,780,514	5,887,959	4,320,755	5,265,000	5,840,000
Interest and fees	790,322	704,245	570,244	1,277,000	2,554,000
Total expenditures	86,495,063	96,700,945	99,242,636	110,082,000	119,243,000
Revenues (under) over expenditures	16,885,374	8,744,614	12,936,348	5,221,665	(1,816,000)
Other financing sources (uses)					
Transfers in	6,508,170	9,771,473	13,792,200	7,683,700	7,785,000
Transfers out	(19,770,938)	(8,723,690)	(13,893,115)	(7,380,000)	(4,200,000)
Lease liabilities issued	-	1,654,610	142,637	-	-
Subscriptions liabilities issued	-	-	360,529	245,000	-
Contingency reserves	-	-	-	-	(7,485,000)
Appropriated fund balance	-	-	-	-	-
Total other financing sources (uses)	(13,262,768)	1,047,783	402,251	548,700	(3,900,000)
Net change in fund balance	\$ 3,622,606	\$ 9,792,397	\$ 13,338,599	\$ 5,770,365	\$ (5,716,000)
Fund Balance, Beginning	65,565,860	69,188,466	78,980,863	92,319,462	98,089,827
Fund Balance, Ending	\$ 69,188,466	\$ 78,980,863	\$ 92,319,462	\$ 98,089,827	\$ 92,373,827



	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
EMERGENCY TELEPHONE SYSTEM FUND					
Revenues					
Intergovernmental	\$ 279,393	\$ -	\$ 199,535	\$ 191,000	\$ 117,000
Interest	546	-	36,192	50,000	-
Other financing sources - transfers in	-	8,912	20,760	4,000	-
Total revenues	279,939	8,912	256,487	245,000	117,000
Expenditures - public safety	234,560	177,715	155,882	200,000	1,110,000
Revenue & other financing sources over expenditures & other financing sources	45,379	(168,803)	100,605	45,000	(993,000)
Ending Fund Balance	\$ 1,444,797	\$ 1,275,994	\$ 1,376,599	\$ 1,421,599	\$ 428,599

REGISTER OF DEEDS SPECIAL REVENUE FUND

Revenues - permits and fees	\$ 111,817	\$ 98,462	\$ 73,997	\$ 100,000	\$ 130,000
Expenditures - general government	111,817	98,462	73,997	100,000	130,000
Revenues over expenditures	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

DSS REPRESENTATIVE PAYEE SERVICES FUND

Revenues - intergovernmental	\$ 543,073	\$ 545,179	\$ 680,206	\$ 750,000	\$ 800,000
Expenditures - human services	538,426	571,535	607,554	750,000	800,000
Revenues over expenditures	4,647	(26,356)	72,652	-	-
Ending Fund Balance	\$ 131,001	\$ 104,645	\$ 177,297	\$ 177,297	\$ 177,297



	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
REVALUATION FUND					
Revenues - interest					
Interest	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Expenditures - general government					
	-	-			1,805,000
Other financing sources					
Transfers in	-	-			1,600,000
Appropriated Fund Balance	-	-	-	-	200,000
Total other financing sources	-	-	-	-	1,800,000
Revenue & other financing sources over (under) expenditures & other financing sources					
	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

*Note: Annual Financial Reporting; the Revaluation Fund is reported in the General Fund. It is budgeted annually as a Special Revenue Fund

RESCUE TAXING DISTRICTS FUND

Revenues					
Ad valorem taxes	\$ 3,246,652	\$ 3,314,853	\$ 3,863,725	\$ 4,029,000	\$ 4,265,000
Other taxes	1,175,729	1,273,406	1,335,467	1,430,000	1,434,000
Intergovernmental	-	2,103	-		-
Interest	484	-	28,056		-
Total revenues	4,422,865	4,590,362	5,227,248	5,459,000	5,699,000
Expenditures - public safety					
	4,083,736	4,765,532	4,880,945	5,952,000	5,699,000
Revenue & other financing sources over (under) expenditures & other financing sources					
	339,129	(175,170)	346,303	(493,000)	-
Ending Fund Balance	\$ 1,550,281	\$ 1,375,111	\$ 1,721,414	\$ 1,228,414	\$ 1,228,414

COUNTY RESCUE SERVICES FUND

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

*Fund Closed FY22



	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
FIRE TAXING DISTRICTS FUND					
Revenues					
Ad valorem taxes	\$ 4,425,812	\$ 4,979,923	\$ 5,243,672	\$ 5,426,000	\$ 5,639,000
Other taxes	1,729,179	1,730,907	2,015,635	1,923,000	1,925,000
Intergovernmental	14,997	-	3,401	-	-
Interest	756	-	82,795	115,000	-
Total revenues	6,170,744	6,710,835	7,345,503	7,464,000	7,564,000
Expenditures - public safety	5,497,740	6,907,627	6,451,840	7,735,000	7,746,000
Revenues over (under) expenditures	673,004	(196,792)	893,663	(271,000)	(182,000)
Ending Fund Balance	\$ 2,512,320	\$ 2,315,528	\$ 3,209,191	\$ 2,938,191	\$ 2,756,191

WATER TAXING DISTRICT FUND

Revenues					
Ad valorem taxes	\$ 311,970	\$ 19,906	\$ 4,366	\$ -	\$ -
Other taxes	122,795	121,532	(176)	-	-
Interest	93	-	104	1,051	-
Total revenues	434,858	141,438	4,294	1,051	-
Expenditures					
	1,408	285	-	-	-
Revenue over expenditures	433,450	141,153	4,294	1,051	-
Other financing (uses) - transfer to Water Fund	(405,000)	(372,670)	-	-	-
Revenue & other financing sources over (under) expenditures & other financing sources	28,450	(231,517)	4,294	1,051	-
Ending Fund Balance	\$ 232,672	\$ 1,155	\$ 5,449	\$ 6,500	\$ 6,500

SALTER PATH TAXING DISTRICT FUND

Revenues					
Ad valorem taxes	\$ 6,066	\$ 6,038	\$ 6,008	\$ 6,000	\$ 6,000
Other taxes	2,635	2,394	2,446	2,000	2,000
Interest	36	-	3,119	4,000	-
Total revenues	8,737	8,432	11,573	12,000	8,000
Expenditures - economic & physical development					
	1	1	-	-	8,000
Revenue over expenditures	8,736	8,431	11,573	12,000	-
Ending Fund Balance	\$ 96,332	\$ 104,763	\$ 116,336	\$ 128,336	\$ 128,336



	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
OCCUPANCY TAX FUND					
Revenues					
Other taxes	\$ 11,454,900	\$ 13,286,146	\$ 13,458,032	\$ 13,420,000	\$ 14,500,000
Interest	21	-	6,578	15,000	15,000
Total revenues	11,454,921	13,286,146	13,464,610	13,435,000	14,515,000
Expenditures - economic & physical development	5,663,270	6,573,628	6,655,905	6,646,000	7,180,000
Revenue over expenditures	5,791,651	6,712,518	6,808,705	6,789,000	7,335,000
Other financing (uses) - transfers out	(5,787,780)	(6,716,530)	(6,800,469)	(6,789,000)	(7,335,000)
Revenue & other financing sources over (under) expenditures & other financing sources	3,871	(4,012)	8,236	-	-
Ending Fund Balance	\$ 12,147	\$ 8,135	\$ 16,371	\$ 16,371	\$ 16,371

CAPITAL RESERVE FUND

Revenues					
Interest	\$ 420	\$ -	\$ 30,490	\$ 45,000	\$ -
Total revenues	420	-	30,490	45,000	-
Expenditures - economic & physical development	-	-	-	-	-
Revenues over expenditures	420	-	30,490	45,000	-
Ending Fund Balance	\$ 1,090,777	\$ 1,090,777	\$ 1,121,267	\$ 1,166,267	\$ 1,166,267



	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
FACILITIES/ DEBT RESERVE FUND					
Revenues					
Interest	\$ 2,743	\$ -	\$ 275,178	\$ 450,000	\$ 400,000
Total revenues	2,743	-	275,178	450,000	400,000
Other financing sources (uses)					
Transfers in	1,790,000	1,500,000	935,000	1,540,000	100,000
Contingency	-	-	-	-	(500,000)
Total other financing sources (uses)	1,790,000	1,500,000	935,000	1,540,000	(400,000)
Revenue & other financing sources over (under) expenditures & other financing sources					
	1,792,743	1,500,000	1,210,178	1,990,000	-
Ending Fund Balance	\$ 7,439,494	\$ 8,939,494	\$ 10,149,672	\$ 12,139,672	\$ 12,139,672

COUNTY CAPITAL EQUIPMENT FUND

Revenues					
Interest	\$ -	\$ -	\$ 260,160	\$ 375,000	\$ 100,000
Total revenues	-	-	260,160	375,000	100,000
Expenditures - capital outlay					
	-	-	511,781	100,000	-
Revenues (under) over expenditures					
	-	-	(251,621)	275,000	100,000
Other financing sources (uses)					
Transfers in	-	3,054,943	6,900,000	621,000	-
Transfers out	-	-	-	-	(450,000)
Contingency	-	-	-	-	-
Total other financing sources (uses)	-	3,054,943	6,900,000	621,000	(450,000)
Revenue & other financing sources over (under) expenditures & other financing sources					
	-	3,054,943	6,648,379	996,000	(350,000)
Ending Fund Balance	\$ -	\$ 3,054,943	\$ 9,703,322	\$ 10,699,322	\$ 10,349,322

CAPITAL IMPROVEMENTS FUND

Revenues					
Intergovernmental	\$ 21,756,322	\$ 1,673,465	\$ 773,981	\$ 210,000	\$ -
Interest	1,394	-	140,020	250,000	175,000
Miscellaneous	3,505	-	-	175,000	-
Total revenues	21,761,221	1,673,465	914,001	635,000	175,000
Expenditures - capital outlay					
	36,340,232	2,297,798	848,957	2,496,000	2,951,000
Revenue over expenditures					
	(14,579,011)	(624,333)	65,044	(1,861,000)	(2,776,000)
Other financing sources (uses)					
Transfers in	15,185,230	850,000	1,760,475	2,090,000	600,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	15,185,230	850,000	1,760,475	2,090,000	600,000



Revenue & other financing sources over (under) expenditures & other financing sources	606,219	225,667	1,825,519	229,000	(2,176,000)
Ending Fund Balance	<u>\$ 3,499,102</u>	<u>\$ 3,724,769</u>	<u>\$ 5,550,288</u>	<u>\$ 5,779,288</u>	<u>\$ 3,603,288</u>



	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
SCHOOL CAPITAL FUND					
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ 809,000	\$ -
Interest	156	-	62,119	105,000	100,000
Total revenues	156	-	62,119	914,000	100,000
Expenditures - capital outlay					
	2,223,909	2,181,492	3,542,455	4,675,000	2,000,000
Revenue over expenditures	(2,223,753)	(2,181,492)	(3,480,336)	(3,761,000)	(1,900,000)
Other financing sources - Transfers in					
	1,805,708	3,309,835	4,289,230	1,890,000	1,900,000
Revenue & other financing sources (under) over expenditures & other financing sources					
	(418,045)	1,128,343	808,894	(1,871,000)	-
Ending Fund Balance	\$ 204,775	\$ 1,333,118	\$ 2,142,012	\$ 271,012	\$ 271,012

	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Adopted FY25
WATER FUND					
Revenues					
Operating revenues	\$ 737,858	\$ 1,095,905	\$ 1,053,436	\$ 515,000	\$ -
Nonoperating revenues	690	-	74,453	275,000	-
Gain on sale of system	-	-	-	7,400,000	-
Total revenues	738,548	1,095,905	1,127,889	8,190,000	-
Expenditures					
Operating	1,042,013	1,005,214	1,175,486	897,000	-
Debt service	48,980	43,586	38,189	16,000	-
Contingency	-	-	-	-	-
Total expenditures	1,090,993	1,048,800	1,213,675	913,000	-
Revenue over expenditures	(352,445)	47,105	(85,786)	7,277,000	-
Other financing sources - Transfers in	405,000	372,670	-	-	-
Revenue & other financing sources over (under) expenditures & other financing sources	52,555	419,773	(85,786)	7,277,000	-
Ending Net Position	\$ 5,392,898	\$ 5,812,671	\$ 5,726,885	\$ 13,003,885	\$ 13,003,885

Note:

Water Fund Actual FY21 - Projected FY24,
accrual basis of accounting

Authorized Full-Time Positions

Department	FY 24 Amended		FY 25 Adopted	Change FY25 vs.
	FY 23 Actual	Budget	Budget	FY24
Administration	3.00	3.00	3.00	-
Information Technology	12.00	13.00	13.00	-
Finance	8.52	10.00	10.00	-
Human Resources	5.00	5.00	5.00	-
Tax	24.00	24.00	24.00	-
Legal	-	-	1.00	1.00
Elections	4.00	4.00	4.00	-
Register of Deeds	7.00	7.00	7.00	-
Public Buildings	11.00	11.00	11.00	-
General Government	74.52	77.00	78.00	1.00
Sheriff/Jail	109.00	111.00	111.00	-
Paramedics	7.00	9.00	9.00	-
County Rescue Services	9.00	10.00	10.00	-
Emergency Management	3.00	3.00	3.00	-
Fire Marshal	2.00	2.00	2.00	-
Consolidated Communications	30.00	30.00	30.00	-
Rape Crisis	4.00	4.00	4.00	-
Animal Control	5.00	5.00	5.00	-
Public Safety	169.00	180.00	180.00	-
Airport Authority	1.00	2.00	2.00	-
CCATS Transportation	10.00	10.00	11.00	1.00
Transportation	11.00	11.00	12.00	1.00
Public Works	5.50	6.00	7.00	1.00
County Garage	3.00	3.00	3.00	-
Environmental Protection	7.50	9.00	10.00	1.00
Economic Development	3.00	3.00	3.00	-
Beach Nourishment	1.40	1.40	1.40	-
Planning and Development	15.10	15.60	16.60	1.00
General Services	0.50	1.00	1.00	-
Cooperative Extension	1.00	1.00	1.00	-
Economic & Physical Development	21.00	22.00	23.00	1.00
Health Center	41.60	41.60	42.60	1.00
Environmental Health	15.00	15.00	15.00	-
Social Services	127.00	134.00	135.00	1.00
Veterans	6.00	6.00	6.00	-
Aging	4.13	4.13	4.13	-
Human Services	193.73	200.73	202.73	2.00
Senior Center	2.87	2.87	2.87	-
Library	21.00	20.00	20.00	-
Parks and Recreation	7.50	7.50	7.50	-
Parks & Rec Maint.	9.00	10.00	11.00	1.00
Civic Center	3.50	3.50	3.50	-
Culture and Recreation	43.87	43.87	44.87	1.00
General Fund Total	521.62	538.60	545.60	7.00
Special Revenue Funds				
Opioid PORT Team	6.00	6.00	6.00	-
Revaluation Fund	-	-	-	-
Total Governmental	527.62	544.60	551.60	7.00
Water Fund	4.05	-	-	-
Total All Funds	531.67	544.60	551.60	7.00



New Positions

The budget places resources funding 7 new positions. The positions adopted are listed below:

- **Legal:** Staff Attorney to replace contracted legal services.
- **CCATS:** CDL Driver for new route.
- **Public Works:** Groundskeeper (move from part-time to full-time) to assist with mowing of approximately 50 locations.
- **Planning:** Administrative Assistant to work with processing of the high volume of permit applications at the Western Office.
- **Health:** Administrative Assistant (move from part-time to full-time) to cover increased needs in Health administration.
- **DSS:** Assistant Director will provide additional leadership to the DSS department, specifically in the Division of Family and Children's Services.
- **Parks Maintenance:** Parks Maintenance Technician due to increased volume of usage of Western Park.



Combined Revenue and Expenditure Summary

Governmental Combined Revenue and Expenditures and Business Type

	FY23 Actual	FY24 Projected	FY25 Adopted	% Change	
				FY24 to FY25	% of Fund Type Total
Governmental Funds					
Revenues					
Ad valorem taxes	\$ 65,960,986	\$ 68,606,000	\$ 69,520,000	1.33%	41.22%
Other taxes	39,419,918	40,131,000	41,217,000	2.71%	24.44%
Permits and fees	5,265,036	4,600,000	4,843,000	5.28%	2.87%
Intergovernmental	21,107,691	19,922,665	20,233,000	1.56%	12.00%
Sales and services	5,313,666	5,590,000	6,347,000	13.54%	3.76%
Interest	3,426,189	5,932,051	4,715,000	-20.52%	2.80%
Miscellaneous	270,604	403,000	165,000	-59.06%	0.10%
Other financing sources	28,200,831	14,073,700	21,602,000	53.49%	12.81%
Total Revenues	\$ 168,964,921	\$ 159,258,416	\$ 168,642,000	5.89%	100.00%
Expenditures					
General government	11,976,578	12,398,000	15,277,000	23.22%	9.06%
Public safety	29,949,206	34,170,000	37,878,000	10.85%	22.46%
Transportation	1,485,937	2,730,000	2,588,000	-5.20%	1.53%
Environmental protection	4,606,680	5,003,000	5,813,000	16.19%	3.45%
Economic and physical development	10,081,527	10,580,000	11,303,000	6.83%	6.70%
Human services	20,596,104	23,098,000	23,995,000	3.88%	14.23%
Culture and recreation	4,144,798	4,646,000	4,928,000	6.07%	2.92%
Education	30,336,930	32,298,000	33,545,000	3.86%	19.89%
Capital outlay	4,903,193	7,271,000	4,951,000	-31.91%	2.94%
Debt service	4,890,999	6,542,000	8,394,000	28.31%	4.98%
Non Departmental	20,693,584	14,169,000	19,970,000	40.94%	11.84%
Total Expenditures	\$ 143,665,536	\$ 152,905,000	\$ 168,642,000	10.29%	100.00%
Enterprise Fund					
Revenues					
Water operating revenues	\$ 1,053,436	\$ 515,000	\$ -	-100.00%	-
Water nonoperating revenues	74,453	275,000	-	-100.00%	-
Other financing sources	-	7,400,000	-	-100.00%	-
Total Revenues	\$ 1,127,889	\$ 8,190,000	\$ -	-100.00%	0.00%
Expenditures					
Water operating	1,175,486	897,000	-	-100.00%	-
Water non operating	38,189	16,000	-	-100.00%	-
Total Expenditures	\$ 1,213,675	\$ 913,000	\$ -	-100.00%	0.00%
Entity Totals					
Total entity revenues	\$ 170,092,810	\$ 167,448,416	\$ 168,642,000	0.71%	100.00%
Total entity expenditures	\$ 144,879,211	\$ 153,818,000	\$ 168,642,000	9.64%	100.00%



FUND SUMMARIES

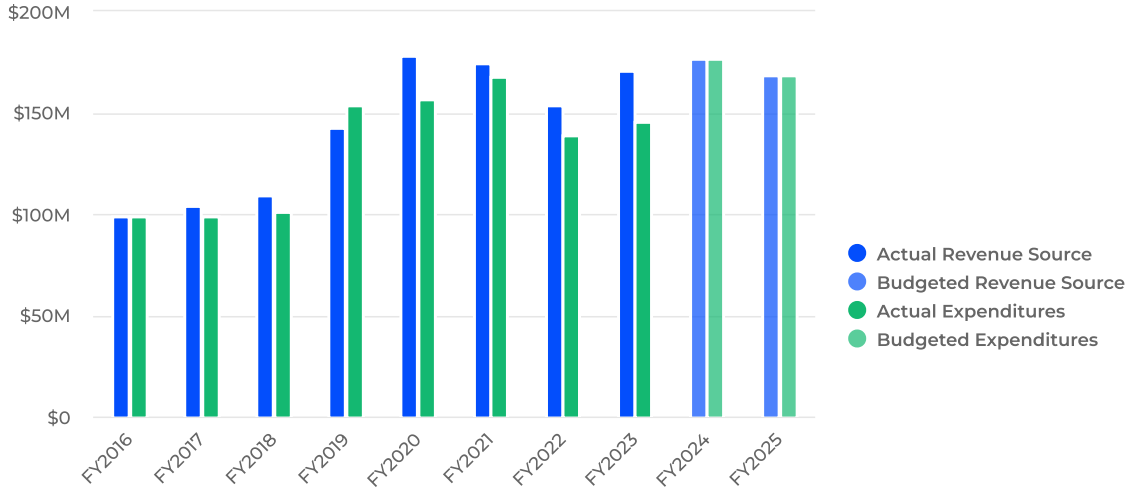




Consolidated Funds Summary

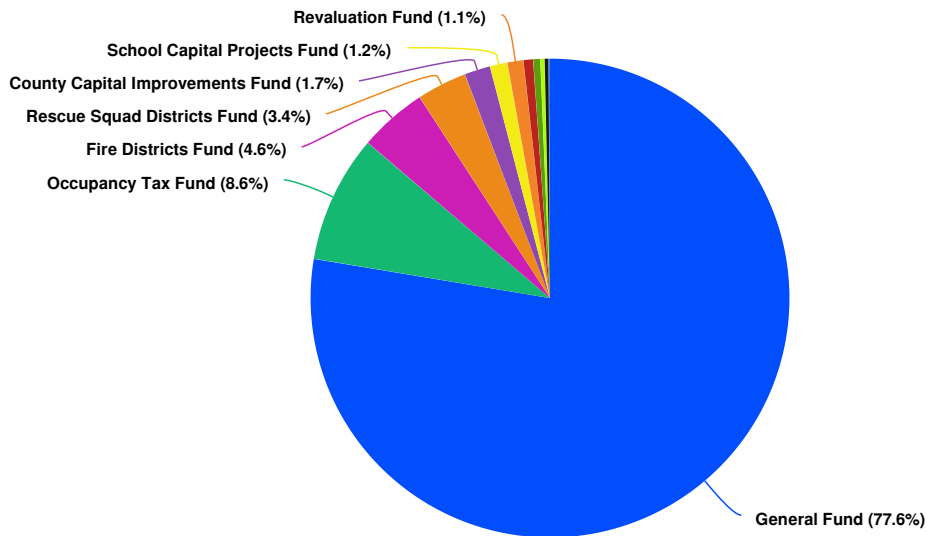
Summary

County of Carteret is projecting \$168.64M of revenue in FY2025, which represents a 4.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.9% or \$8.73M to \$168.64M in FY2025.



Revenue by Fund

2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
General Fund					
Ad Valorem Taxes	\$56,843,215	\$58,735,000	\$59,610,000	\$59,610,000	1.5%
Other Taxes	\$22,608,514	\$23,356,000	\$23,356,000	\$23,356,000	0%
Permits and Fees	\$4,848,744	\$4,803,800	\$4,694,000	\$4,713,000	-1.9%
Intergovernmental	\$19,540,449	\$19,136,792	\$19,162,000	\$19,316,000	0.9%
Sales and Services	\$5,582,697	\$5,489,300	\$6,322,000	\$6,347,000	15.6%
Interest	\$2,481,460	\$750,000	\$3,220,000	\$3,920,000	422.7%
Miscellaneous	\$253,287	\$125,610	\$165,000	\$165,000	31.4%
Transfers	\$14,295,366	\$8,719,700	\$7,785,000	\$7,785,000	-10.7%
Appropriated Fund Balance	\$0	\$7,763,846	\$5,706,000	\$5,716,000	-26.4%
Total General Fund:	\$126,453,733	\$128,880,048	\$130,020,000	\$130,928,000	1.6%
Emergency Telephone System Fund					
Intergovernmental	\$199,535	\$205,000	\$117,000	\$117,000	-42.9%
Interest	\$36,191	\$0	\$0	\$0	0%
Transfers	\$20,760	\$3,634	\$0	\$0	-100%
Appropriated Fund Balance	\$0	\$784,866	\$993,000	\$993,000	26.5%
Total Emergency Telephone System Fund:	\$256,486	\$993,500	\$1,110,000	\$1,110,000	11.7%
Register of Deeds Trust Fund					
Permits and Fees	\$73,997	\$130,000	\$130,000	\$130,000	0%
Total Register of Deeds Trust Fund:	\$73,997	\$130,000	\$130,000	\$130,000	0%
DSS Fund					
Intergovernmental	\$680,206	\$800,000	\$800,000	\$800,000	0%
Total DSS Fund:	\$680,206	\$800,000	\$800,000	\$800,000	0%
Water Special Tax Fund					
Ad Valorem Taxes	\$4,366	\$0	\$0	\$0	0%
Other Taxes	-\$176	\$0	\$0	\$0	0%
Interest	\$104	\$0	\$0	\$0	0%
Total Water Special Tax Fund:	\$4,294	\$0	\$0	\$0	0%
Salter Path Special Tax Fund					
Ad Valorem Taxes	\$6,008	\$6,000	\$6,000	\$6,000	0%
Other Taxes	\$2,446	\$2,000	\$2,000	\$2,000	0%
Interest	\$3,118	\$0	\$0	\$0	0%
Total Salter Path Special Tax Fund:	\$11,573	\$8,000	\$8,000	\$8,000	0%
Rescue Squad Districts Fund					
Ad Valorem Taxes	\$3,863,725	\$4,024,675	\$4,240,000	\$4,240,000	5.4%
Other Taxes	\$1,335,467	\$1,384,000	\$1,459,000	\$1,459,000	5.4%
Interest	\$28,056	\$0	\$0	\$0	0%



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Appropriated Fund Balance	\$0	\$543,500	\$0	\$0	-100%
Total Rescue Squad Districts Fund:	\$5,227,248	\$5,952,175	\$5,699,000	\$5,699,000	-4.3%
Fire Districts Fund					
Ad Valorem Taxes	\$5,243,672	\$5,421,855	\$5,604,000	\$5,604,000	3.4%
Other Taxes	\$2,015,635	\$1,861,000	\$1,960,000	\$1,960,000	5.3%
Intergovernmental	\$3,401	\$0	\$0	\$0	0%
Interest	\$82,795	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$452,060	\$182,000	\$182,000	-59.7%
Total Fire Districts Fund:	\$7,345,504	\$7,734,915	\$7,746,000	\$7,746,000	0.1%
Occupancy Tax Fund					
Interest	\$6,578	\$0	\$15,000	\$15,000	N/A
Occupancy Tax Penalties and Interest	\$19,911	\$0	\$0	\$0	0%
Occupancy Tax	\$13,438,121	\$15,000,000	\$14,500,000	\$14,500,000	-3.3%
Total Occupancy Tax Fund:	\$13,464,610	\$15,000,000	\$14,515,000	\$14,515,000	-3.2%
Revaluation Fund					
Interest	\$19,918	\$0	\$5,000	\$5,000	N/A
Appropriated Fund Balance	\$0	\$0	\$200,000	\$200,000	N/A
Transfer from General Fund	\$1,240,000	\$1,240,000	\$1,600,000	\$1,600,000	29%
Total Revaluation Fund:	\$1,259,918	\$1,240,000	\$1,805,000	\$1,805,000	45.6%
County Capital Improvements Fund					
Intergovernmental	\$773,981	\$2,000,000	\$0	\$0	-100%
Interest	\$140,021	\$0	\$175,000	\$175,000	N/A
Appropriated Fund Balance	\$0	\$1,102,000	\$2,176,000	\$2,176,000	97.5%
Transfer from Other Funds	\$12,350	\$0	\$0	\$0	0%
Transfer from General Fund	\$1,398,125	\$1,739,290	\$500,000	\$500,000	-71.3%
Transfer from GF Waterway Dredging	\$350,000	\$350,000	\$100,000	\$100,000	-71.4%
Total County Capital Improvements Fund:	\$2,674,477	\$5,191,290	\$2,951,000	\$2,951,000	-43.2%
Facilities/Debt Reserve Fund					
Interest	\$275,177	\$0	\$400,000	\$400,000	N/A
Transfers	\$935,000	\$1,540,000	\$100,000	\$100,000	-93.5%
Total Facilities/Debt Reserve Fund:	\$1,210,177	\$1,540,000	\$500,000	\$500,000	-67.5%
County Capital Reserve Fund					
Interest	\$30,490	\$0	\$0	\$0	0%
Total County Capital Reserve Fund:	\$30,490	\$0	\$0	\$0	0%

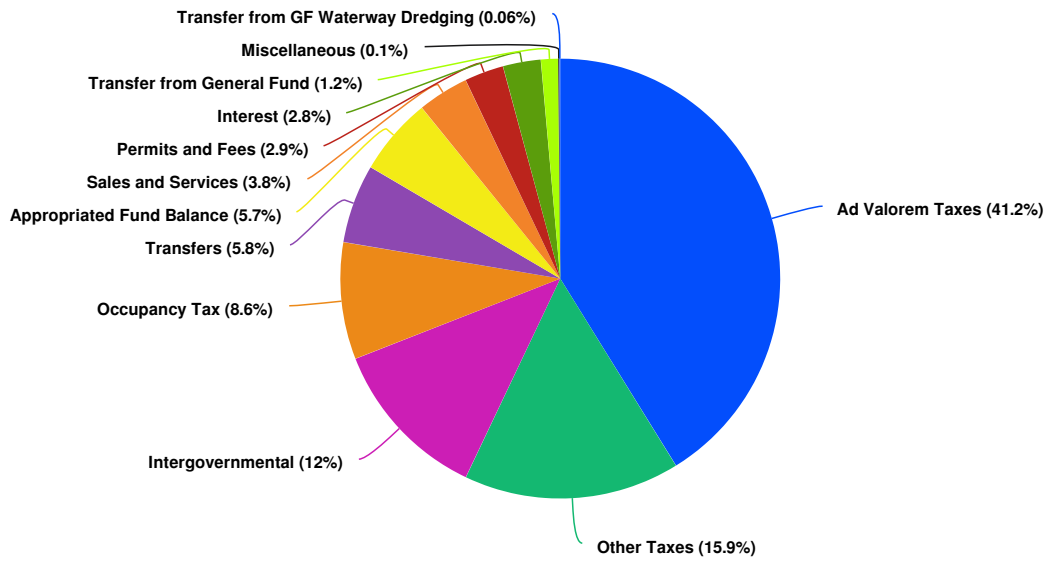


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
School Capital Projects Fund					
Interest	\$62,119	\$0	\$100,000	\$100,000	N/A
Transfers	\$4,289,230	\$1,890,000	\$1,900,000	\$1,900,000	0.5%
Appropriated Fund Balance	\$0	\$2,786,542	\$0	\$0	-100%
Total School Capital Projects Fund:	\$4,351,349	\$4,676,542	\$2,000,000	\$2,000,000	-57.2%
County Capital Equipment					
Interest	\$260,160	\$0	\$100,000	\$100,000	N/A
Transfers	\$6,900,000	\$620,600	\$0	\$0	-100%
Appropriated Fund Balance	\$0	\$785,900	\$350,000	\$350,000	-55.5%
Total County Capital Equipment:	\$7,160,160	\$1,406,500	\$450,000	\$450,000	-68%
Water Fund					
Interest	\$74,453	\$0	\$0	\$0	0%
Miscellaneous	\$0	\$822,000	\$0	\$0	-100%
Appropriated Fund Balance	\$0	\$1,371,000	\$0	\$0	-100%
Operating Revenues	\$1,053,436	\$1,040,000	\$0	\$0	-100%
Total Water Fund:	\$1,127,890	\$3,233,000	\$0	\$0	-100%
Total:	\$171,332,110	\$176,785,970	\$167,734,000	\$168,642,000	-4.6%



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes					
General Government	\$56,843,215	\$58,735,000	\$59,610,000	\$59,610,000	1.5%
Water Special Tax Fund	\$4,366	\$0	\$0	\$0	0%
Salter Path Special Tax Fund	\$6,008	\$6,000	\$6,000	\$6,000	0%
Rescue Squad Districts Fund	\$3,863,725	\$4,024,675	\$4,240,000	\$4,240,000	5.4%
Fire Districts Fund	\$5,243,672	\$5,421,855	\$5,604,000	\$5,604,000	3.4%
Total Ad Valorem Taxes:	\$65,960,986	\$68,187,530	\$69,460,000	\$69,460,000	1.9%
Other Taxes					
General Government	\$22,552,578	\$23,300,000	\$23,300,000	\$23,300,000	0%
Human Service	\$55,936	\$56,000	\$56,000	\$56,000	0%
Water Special Tax Fund	-\$176	\$0	\$0	\$0	0%
Salter Path Special Tax Fund	\$2,446	\$2,000	\$2,000	\$2,000	0%
Rescue Squad Districts Fund	\$1,335,467	\$1,384,000	\$1,459,000	\$1,459,000	5.4%
Fire Districts Fund	\$2,015,635	\$1,861,000	\$1,960,000	\$1,960,000	5.3%
Total Other Taxes:	\$25,961,886	\$26,603,000	\$26,777,000	\$26,777,000	0.7%
Permits and Fees					
General Government	\$2,266,116	\$2,450,000	\$2,250,000	\$2,250,000	-8.2%
Public Safety	\$241,583	\$221,300	\$222,000	\$222,000	0.3%
Human Service	\$732,365	\$762,500	\$792,000	\$801,000	5%



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Economic and Physical Development	\$1,608,680	\$1,370,000	\$1,430,000	\$1,440,000	5.1%
Register of Deeds Trust Fund	\$73,997	\$130,000	\$130,000	\$130,000	0%
Total Permits and Fees:	\$4,922,741	\$4,933,800	\$4,824,000	\$4,843,000	-1.8%
Intergovernmental					
General Government	\$1,915,160	\$1,542,655	\$1,545,000	\$1,545,000	0.2%
Public Safety	\$1,450,253	\$1,595,131	\$839,000	\$839,000	-47.4%
Human Service	\$12,684,163	\$13,702,800	\$13,081,000	\$13,235,000	-3.4%
Transportation	\$1,198,760	\$1,851,980	\$2,351,000	\$2,351,000	26.9%
Environmental Protection	\$224,337	\$180,000	\$200,000	\$200,000	11.1%
Economic and Physical Development	\$1,818,584	\$22,500	\$23,000	\$23,000	2.2%
Debt Service	\$36,543	\$25,000	\$0	\$0	-100%
Education	\$37,459	\$41,000	\$991,000	\$991,000	2,317.1%
Culture and Recreation	\$175,189	\$175,726	\$132,000	\$132,000	-24.9%
Emergency Telephone System Fund	\$199,535	\$205,000	\$117,000	\$117,000	-42.9%
DSS Fund	\$680,206	\$800,000	\$800,000	\$800,000	0%
Fire Districts Fund	\$3,401	\$0	\$0	\$0	0%
County Capital Improvements Fund	\$773,981	\$2,000,000	\$0	\$0	-100%
Total Intergovernmental:	\$21,197,572	\$22,141,792	\$20,079,000	\$20,233,000	-8.6%
Sales and Services					
General Government	\$282,124	\$254,300	\$262,000	\$287,000	12.9%
Public Safety	\$1,135,349	\$1,207,500	\$1,268,000	\$1,268,000	5%
Transportation	\$205,501	\$233,000	\$216,000	\$216,000	-7.3%
Environmental Protection	\$3,538,752	\$3,370,000	\$4,100,000	\$4,100,000	21.7%
Economic and Physical Development	\$49,693	\$55,000	\$85,000	\$85,000	54.5%
Culture and Recreation	\$371,278	\$369,500	\$391,000	\$391,000	5.8%
Total Sales and Services:	\$5,582,697	\$5,489,300	\$6,322,000	\$6,347,000	15.6%
Interest					
General Government	\$2,761,538	\$750,000	\$3,325,000	\$4,025,000	436.7%
Emergency Telephone System Fund	\$36,191	\$0	\$0	\$0	0%
Water Special Tax Fund	\$104	\$0	\$0	\$0	0%
Salter Path Special Tax Fund	\$3,118	\$0	\$0	\$0	0%
Rescue Squad Districts Fund	\$28,056	\$0	\$0	\$0	0%
Fire Districts Fund	\$82,795	\$0	\$0	\$0	0%
Occupancy Tax Fund	\$6,578	\$0	\$15,000	\$15,000	N/A
County Capital Improvements Fund	\$140,021	\$0	\$175,000	\$175,000	N/A



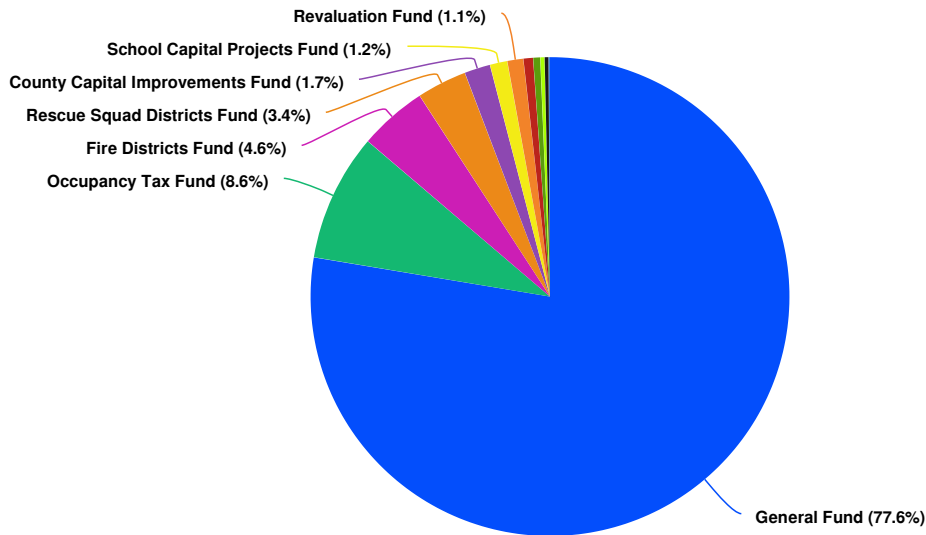
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Facilities/Debt Reserve Fund	\$275,177	\$0	\$400,000	\$400,000	N/A
County Capital Reserve Fund	\$30,490	\$0	\$0	\$0	0%
School Capital Projects Fund	\$62,119	\$0	\$100,000	\$100,000	N/A
Water Fund	\$74,453	\$0	\$0	\$0	0%
Total Interest:	\$3,500,642	\$750,000	\$4,015,000	\$4,715,000	528.7%
Miscellaneous					
General Government	\$129,309	\$40,000	\$40,000	\$40,000	0%
Public Safety	\$9,223	\$7,500	\$8,000	\$8,000	6.7%
Human Service	\$40,667	\$31,310	\$32,000	\$32,000	2.2%
Environmental Protection	\$73,589	\$46,800	\$80,000	\$80,000	70.9%
Culture and Recreation	\$500	\$0	\$5,000	\$5,000	N/A
Water Fund	\$0	\$822,000	\$0	\$0	-100%
Total Miscellaneous:	\$253,287	\$947,610	\$165,000	\$165,000	-82.6%
Transfers					
General Government	\$647,730	\$405,000	\$155,000	\$155,000	-61.7%
Transfers	\$20,547,636	\$8,935,300	\$7,630,000	\$7,630,000	-14.6%
Emergency Telephone System Fund	\$20,760	\$3,634	\$0	\$0	-100%
Facilities/Debt Reserve Fund	\$935,000	\$1,540,000	\$100,000	\$100,000	-93.5%
School Capital Projects Fund	\$4,289,230	\$1,890,000	\$1,900,000	\$1,900,000	0.5%
Total Transfers:	\$26,440,356	\$12,773,934	\$9,785,000	\$9,785,000	-23.4%
Appropriated Fund Balance					
General Government	\$0	\$8,195,026	\$6,050,000	\$6,050,000	-26.2%
Human Service	\$0	\$173,000	\$206,000	\$206,000	19.1%
Transportation	\$0	\$181,720	\$0	\$10,000	-94.5%
Emergency Telephone System Fund	\$0	\$784,866	\$993,000	\$993,000	26.5%
Rescue Squad Districts Fund	\$0	\$543,500	\$0	\$0	-100%
Fire Districts Fund	\$0	\$452,060	\$182,000	\$182,000	-59.7%
County Capital Improvements Fund	\$0	\$1,102,000	\$2,176,000	\$2,176,000	97.5%
School Capital Projects Fund	\$0	\$2,786,542	\$0	\$0	-100%
Water Fund	\$0	\$1,371,000	\$0	\$0	-100%
Total Appropriated Fund Balance:	\$0	\$15,589,714	\$9,607,000	\$9,617,000	-38.3%
Transfer from Other Funds					
County Capital Improvements Fund	\$12,350	\$0	\$0	\$0	0%
Total Transfer from Other Funds:	\$12,350	\$0	\$0	\$0	0%
Transfer from General Fund					
Transfers	\$1,240,000	\$1,240,000	\$1,600,000	\$1,600,000	29%



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
County Capital Improvements Fund	\$1,398,125	\$1,739,290	\$500,000	\$500,000	-71.3%
Total Transfer from General Fund:	\$2,638,125	\$2,979,290	\$2,100,000	\$2,100,000	-29.5%
Occupancy Tax Penalties and Interest					
Occupancy Tax Fund	\$19,911	\$0	\$0	\$0	0%
Total Occupancy Tax Penalties and Interest:	\$19,911	\$0	\$0	\$0	0%
Occupancy Tax					
Occupancy Tax Fund	\$13,438,121	\$15,000,000	\$14,500,000	\$14,500,000	-3.3%
Total Occupancy Tax:	\$13,438,121	\$15,000,000	\$14,500,000	\$14,500,000	-3.3%
Transfer from GF Waterway Dredging					
County Capital Improvements Fund	\$350,000	\$350,000	\$100,000	\$100,000	-71.4%
Total Transfer from GF Waterway Dredging:	\$350,000	\$350,000	\$100,000	\$100,000	-71.4%
Operating Revenues					
Water Fund	\$1,053,436	\$1,040,000	\$0	\$0	-100%
Total Operating Revenues:	\$1,053,436	\$1,040,000	\$0	\$0	-100%
Total Revenue Source:	\$171,332,110	\$176,785,970	\$167,734,000	\$168,642,000	-4.6%

Expenditures by Fund

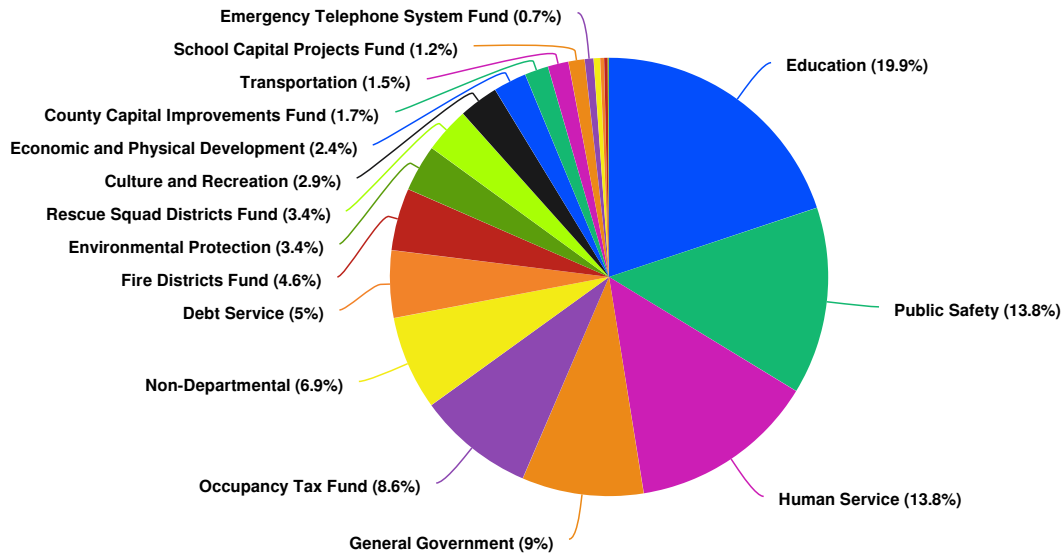
2025 Expenditures by Fund



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
General Fund	\$112,720,477	\$129,463,048	\$130,020,000	\$130,928,000	1.1%
Emergency Telephone System Fund	\$155,882	\$993,500	\$1,110,000	\$1,110,000	11.7%
Register of Deeds Trust Fund	\$73,997	\$130,000	\$130,000	\$130,000	0%
DSS Fund	\$607,554	\$800,000	\$800,000	\$800,000	0%
Water Special Tax Fund	\$1	\$0	\$0	\$0	0%
Salter Path Special Tax Fund	\$0	\$8,000	\$8,000	\$8,000	0%
Rescue Squad Districts Fund	\$4,877,665	\$5,952,175	\$5,699,000	\$5,699,000	-4.3%
Fire Districts Fund	\$6,451,840	\$7,734,915	\$7,746,000	\$7,746,000	0.1%
Occupancy Tax Fund	\$13,456,374	\$15,000,000	\$14,515,000	\$14,515,000	-3.2%
Revaluation Fund	\$1,655,274	\$1,240,000	\$1,805,000	\$1,805,000	45.6%
County Capital Improvements Fund	\$848,958	\$5,191,290	\$2,951,000	\$2,951,000	-43.2%
Facilities/Debt Reserve Fund	\$0	\$1,540,000	\$500,000	\$500,000	-67.5%
School Capital Projects Fund	\$3,542,455	\$4,676,542	\$2,000,000	\$2,000,000	-57.2%
County Capital Equipment	\$511,781	\$1,406,500	\$450,000	\$450,000	-68%
Water Fund	\$1,213,675	\$3,233,000	\$0	\$0	-100%
Total:	\$146,115,932	\$177,368,970	\$167,734,000	\$168,642,000	-4.9%

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
General Government	\$11,902,581	\$14,753,811	\$15,087,000	\$15,147,000	2.7%
Public Safety	\$18,972,320	\$22,423,665	\$23,291,000	\$23,323,000	4%
Transportation	\$1,485,937	\$2,444,365	\$2,582,000	\$2,588,000	5.9%
Environmental Protection	\$4,606,680	\$5,031,148	\$5,816,000	\$5,813,000	15.5%
Economic and Physical Development	\$3,425,622	\$4,316,066	\$3,937,000	\$4,115,000	-4.7%
Human Service	\$19,988,549	\$24,144,373	\$23,036,000	\$23,195,000	-3.9%
Debt Service	\$4,890,999	\$6,450,250	\$8,394,000	\$8,394,000	30.1%
Education	\$30,336,930	\$32,997,535	\$32,945,000	\$33,545,000	1.7%
Culture and Recreation	\$4,144,798	\$5,056,346	\$4,908,000	\$4,928,000	-2.5%
Transfers	\$0	\$429,600	\$450,000	\$450,000	4.7%
Non-Departmental	\$15,133,115	\$13,486,889	\$11,829,000	\$11,685,000	-13.4%
Emergency Telephone System Fund	\$155,882	\$993,500	\$1,110,000	\$1,110,000	11.7%
Register of Deeds Trust Fund	\$73,997	\$130,000	\$130,000	\$130,000	0%
DSS Fund	\$607,554	\$800,000	\$800,000	\$800,000	0%
Water Special Tax Fund	\$1	\$0	\$0	\$0	0%
Salter Path Special Tax Fund	\$0	\$8,000	\$8,000	\$8,000	0%
Rescue Squad Districts Fund	\$4,877,665	\$5,952,175	\$5,699,000	\$5,699,000	-4.3%
Fire Districts Fund	\$6,451,840	\$7,734,915	\$7,746,000	\$7,746,000	0.1%
Occupancy Tax Fund	\$13,456,374	\$15,000,000	\$14,515,000	\$14,515,000	-3.2%
County Capital Improvements Fund	\$848,958	\$5,191,290	\$2,951,000	\$2,951,000	-43.2%
Facilities/Debt Reserve Fund	\$0	\$1,540,000	\$500,000	\$500,000	-67.5%
Contingency	\$0	\$575,500	\$0	\$0	-100%
School Capital Projects Fund	\$3,542,455	\$4,676,542	\$2,000,000	\$2,000,000	-57.2%
Water Fund	\$1,213,675	\$3,233,000	\$0	\$0	-100%
Total Expenditures:	\$146,115,932	\$177,368,970	\$167,734,000	\$168,642,000	-4.9%



Consolidated Funds Summary

Consolidated Fund Summary
Fiscal Year 2025

The following chart presents FY25 consolidated summary of all budgeted funds, including revenue sources and expenditures.

	Governmental Fund			Enterprise Fund	
	General Fund	Special Revenue Funds	Capital Projects Fund	Water Fund	Total Budget
Financial Sources - Revenues					
Ad valorem taxes	\$ 59,610,000	\$ 9,910,000	\$ -	\$ -	\$ 69,520,000
Other taxes	23,356,000	17,861,000	-	-	41,217,000
Permits and fees	4,713,000	130,000	-	-	4,843,000
Intergovernmental	19,316,000	917,000	-	-	20,233,000
Sales and services	6,347,000	-	-	-	6,347,000
Interest	3,920,000	20,000	675,000	-	4,615,000
Water revenue	-	-	-	-	-
Miscellaneous	165,000	-	-	-	165,000
Total Estimated Financial Sources	117,427,000	28,838,000	675,000	-	146,940,000
Expenditures					
Current:					
General government	13,342,000	1,935,000	-	-	15,277,000
Public safety	23,323,000	14,555,000	-	-	37,878,000
Transportation	2,588,000	-	-	-	2,588,000
Environmental protection	5,813,000	-	-	-	5,813,000
Economic and physical development	4,115,000	7,188,000	-	-	11,303,000
Human services	23,195,000	800,000	-	-	23,995,000
Culture and recreation	4,928,000	-	-	-	4,928,000
Education	33,545,000	-	-	-	33,545,000
Water operations	-	-	-	-	-
Capital outlay	-	-	4,951,000	-	4,951,000
Debt service:					
Principal retirement	5,840,000	-	-	-	5,840,000
Interest and fees	2,554,000	-	-	-	2,554,000
Total Expenditures	119,243,000	24,478,000	4,951,000	-	148,672,000
Revenues over (under) expenditures	(1,816,000)	4,360,000	(4,276,000)	-	(1,732,000)
Other Financing Sources (Uses)					
Transfers in	7,785,000	1,600,000	2,700,000	-	12,085,000
Transfers out	(4,200,000)	(7,335,000)	(450,000)	-	(11,985,000)
Contingency	(7,485,000)	-	(500,000)	-	(7,985,000)
Appropriated Fund Balance	-	200,000	-	-	200,000
Total Other Financing Sources (Uses)	(3,900,000)	(5,535,000)	1,750,000	-	(7,685,000)
Net Change in Fund Balance	(5,716,000)	(1,175,000)	(2,526,000)	-	(9,417,000)
Fund Balance, Beginning	98,089,827	5,900,337	30,055,561	13,003,885	147,049,610
Fund Balance, Ending	\$ 92,373,827	\$ 4,725,337	\$ 27,529,561	\$ 13,003,885	\$ 137,632,610





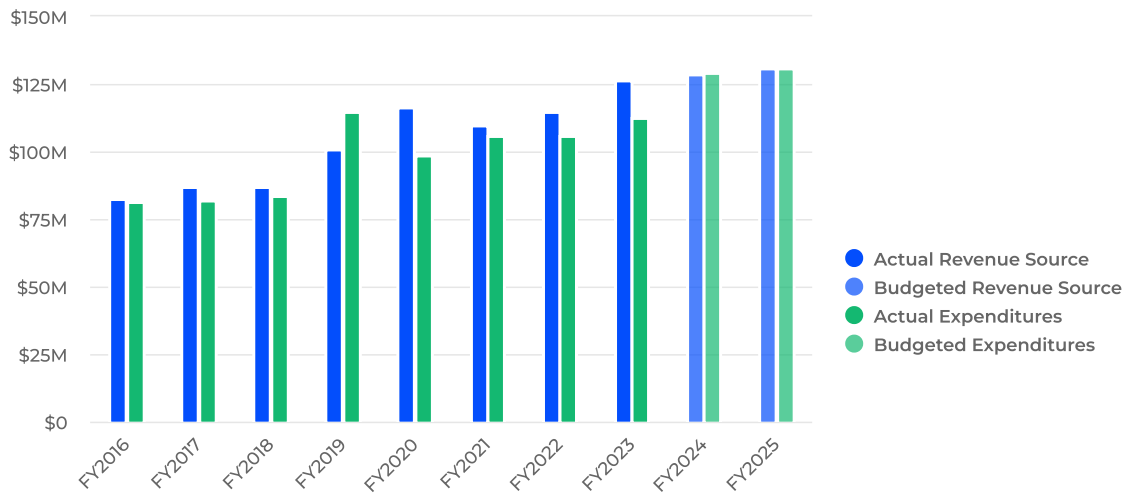
General Fund

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

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

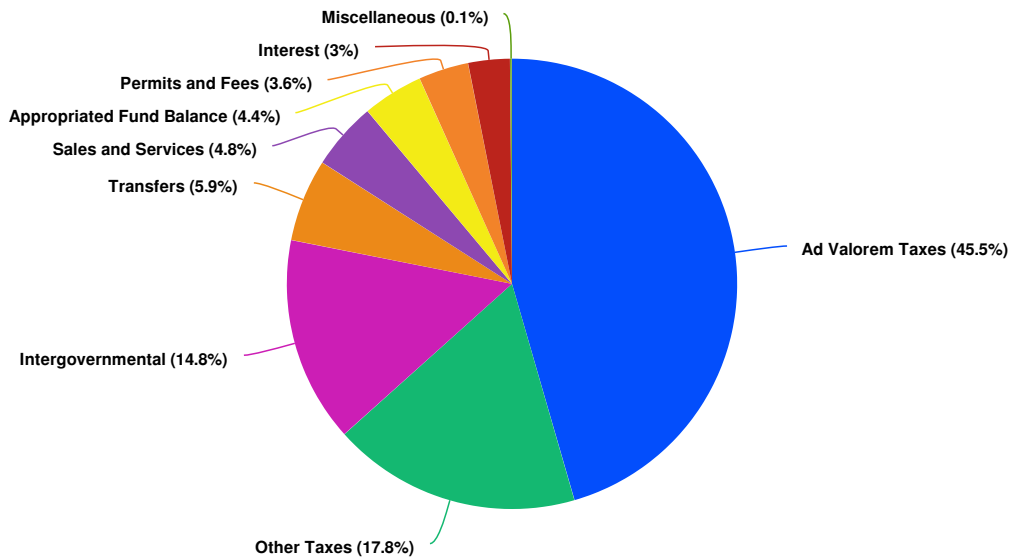
Summary

County of Carteret is projecting \$130.93M of revenue in FY2025, which represents a 1.6% increase over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$1.46M to \$130.93M in FY2025.



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes					
General Government	\$56,843,215	\$58,735,000	\$59,610,000	\$59,610,000	1.5%
Total Ad Valorem Taxes:	\$56,843,215	\$58,735,000	\$59,610,000	\$59,610,000	1.5%
Other Taxes					
General Government	\$22,552,578	\$23,300,000	\$23,300,000	\$23,300,000	0%
Human Service	\$55,936	\$56,000	\$56,000	\$56,000	0%
Total Other Taxes:	\$22,608,514	\$23,356,000	\$23,356,000	\$23,356,000	0%
Permits and Fees					
General Government	\$2,266,116	\$2,450,000	\$2,250,000	\$2,250,000	-8.2%
Public Safety	\$241,583	\$221,300	\$222,000	\$222,000	0.3%
Human Service	\$732,365	\$762,500	\$792,000	\$801,000	5%
Economic and Physical Development	\$1,608,680	\$1,370,000	\$1,430,000	\$1,440,000	5.1%
Total Permits and Fees:	\$4,848,744	\$4,803,800	\$4,694,000	\$4,713,000	-1.9%
Intergovernmental					
General Government	\$1,915,160	\$1,542,655	\$1,545,000	\$1,545,000	0.2%
Public Safety	\$1,450,253	\$1,595,131	\$839,000	\$839,000	-47.4%
Human Service	\$12,684,163	\$13,702,800	\$13,081,000	\$13,235,000	-3.4%
Transportation	\$1,198,760	\$1,851,980	\$2,351,000	\$2,351,000	26.9%

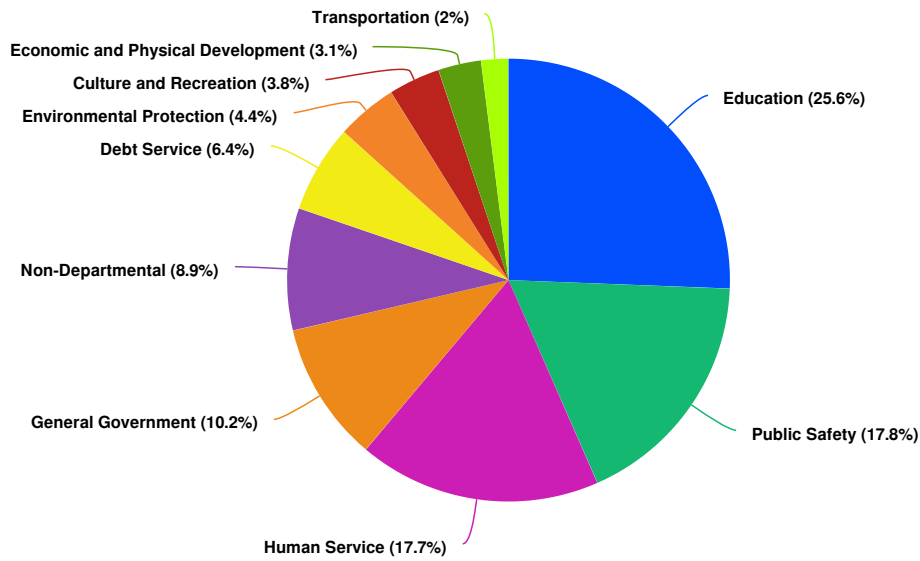


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Environmental Protection	\$224,337	\$180,000	\$200,000	\$200,000	11.1%
Economic and Physical Development	\$1,818,584	\$22,500	\$23,000	\$23,000	2.2%
Debt Service	\$36,543	\$25,000	\$0	\$0	-100%
Education	\$37,459	\$41,000	\$991,000	\$991,000	2,317.1%
Culture and Recreation	\$175,189	\$175,726	\$132,000	\$132,000	-24.9%
Total Intergovernmental:	\$19,540,449	\$19,136,792	\$19,162,000	\$19,316,000	0.9%
Sales and Services					
General Government	\$282,124	\$254,300	\$262,000	\$287,000	12.9%
Public Safety	\$1,135,349	\$1,207,500	\$1,268,000	\$1,268,000	5%
Transportation	\$205,501	\$233,000	\$216,000	\$216,000	-7.3%
Environmental Protection	\$3,538,752	\$3,370,000	\$4,100,000	\$4,100,000	21.7%
Economic and Physical Development	\$49,693	\$55,000	\$85,000	\$85,000	54.5%
Culture and Recreation	\$371,278	\$369,500	\$391,000	\$391,000	5.8%
Total Sales and Services:	\$5,582,697	\$5,489,300	\$6,322,000	\$6,347,000	15.6%
Interest					
General Government	\$2,481,460	\$750,000	\$3,220,000	\$3,920,000	422.7%
Total Interest:	\$2,481,460	\$750,000	\$3,220,000	\$3,920,000	422.7%
Miscellaneous					
General Government	\$129,309	\$40,000	\$40,000	\$40,000	0%
Public Safety	\$9,223	\$7,500	\$8,000	\$8,000	6.7%
Human Service	\$40,667	\$31,310	\$32,000	\$32,000	2.2%
Environmental Protection	\$73,589	\$46,800	\$80,000	\$80,000	70.9%
Culture and Recreation	\$500	\$0	\$5,000	\$5,000	N/A
Total Miscellaneous:	\$253,287	\$125,610	\$165,000	\$165,000	31.4%
Transfers					
General Government	\$647,730	\$405,000	\$155,000	\$155,000	-61.7%
Transfers	\$13,647,636	\$8,314,700	\$7,630,000	\$7,630,000	-8.2%
Total Transfers:	\$14,295,366	\$8,719,700	\$7,785,000	\$7,785,000	-10.7%
Appropriated Fund Balance					
General Government	\$0	\$7,409,126	\$5,500,000	\$5,500,000	-25.8%
Human Service	\$0	\$173,000	\$206,000	\$206,000	19.1%
Transportation	\$0	\$181,720	\$0	\$10,000	-94.5%
Total Appropriated Fund Balance:	\$0	\$7,763,846	\$5,706,000	\$5,716,000	-26.4%
Total Revenue Source:	\$126,453,733	\$128,880,048	\$130,020,000	\$130,928,000	1.6%



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					
General Government					
Governing Body	\$362,059	\$437,730	\$436,000	\$454,000	3.7%
Administration	\$455,328	\$509,950	\$524,000	\$524,000	2.8%
Information Technology	\$2,604,514	\$3,090,773	\$2,703,000	\$2,702,000	-12.6%
Finance	\$1,046,489	\$1,155,661	\$1,277,000	\$1,279,000	10.7%
Human Resources	\$569,467	\$710,945	\$800,000	\$800,000	12.5%
Tax	\$1,910,980	\$3,354,107	\$2,937,000	\$2,939,000	-12.4%
Legal	\$129,780	\$170,000	\$250,000	\$250,000	47.1%
Court Facilities	\$63,274	\$63,915	\$64,000	\$64,000	0.1%
Elections	\$487,563	\$821,292	\$677,000	\$677,000	-17.6%
Register of Deeds	\$633,167	\$743,275	\$751,000	\$751,000	1%
Public Buildings	\$1,984,686	\$2,456,163	\$2,863,000	\$2,902,000	18.2%
Total General Government:	\$10,247,307	\$13,513,811	\$13,282,000	\$13,342,000	-1.3%
Public Safety					
Sheriff	\$7,365,176	\$7,351,035	\$8,726,000	\$8,741,000	18.9%
Sheriff Court Services	\$1,098,307	\$1,396,331	\$1,522,000	\$1,522,000	9%
Detention Center	\$4,930,846	\$5,695,585	\$5,707,000	\$5,718,000	0.4%
Paramedics	\$818,146	\$1,296,935	\$1,316,000	\$1,315,000	1.4%
County Rescue Services	\$928,774	\$1,295,309	\$1,184,000	\$1,172,000	-9.5%
Emergency Management	\$431,384	\$652,518	\$520,000	\$520,000	-20.3%



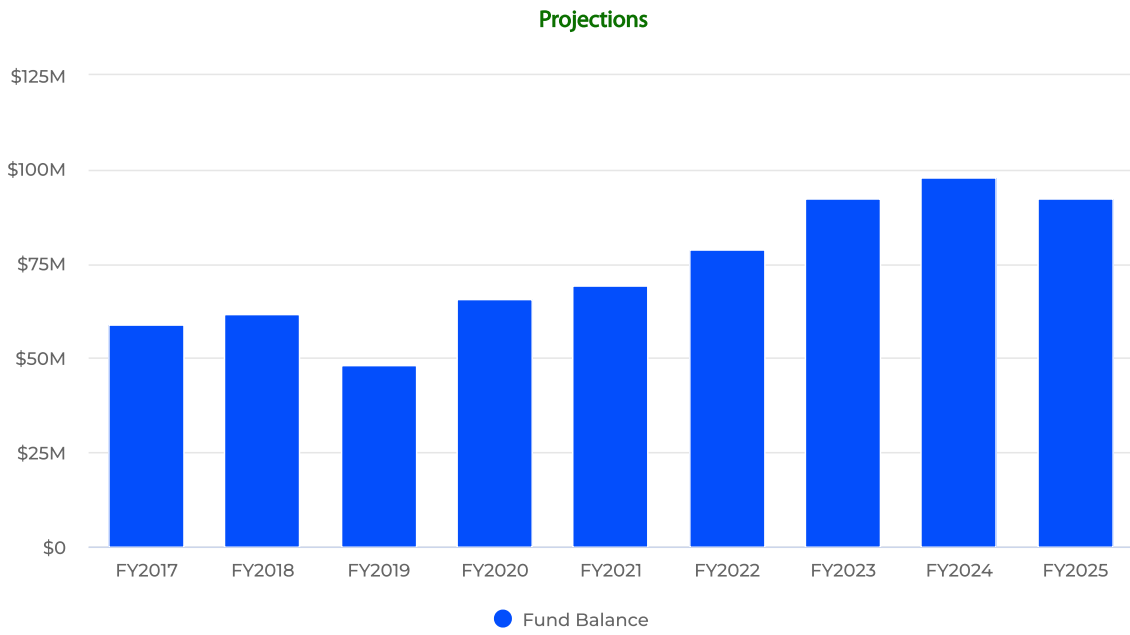
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Rape Crisis	\$263,215	\$338,766	\$371,000	\$371,000	9.5%
Fire Marshal	\$278,499	\$395,204	\$383,000	\$382,000	-3.3%
Consolidated Communications	\$1,776,624	\$2,962,574	\$2,930,000	\$2,925,000	-1.3%
Medical Examiner	\$85,750	\$105,000	\$105,000	\$105,000	0%
Animal Control	\$483,819	\$533,008	\$527,000	\$552,000	3.6%
Total Public Safety:	\$18,460,539	\$22,022,265	\$23,291,000	\$23,323,000	5.9%
Transportation					
Airport	\$171,860	\$151,999	\$208,000	\$209,000	37.5%
Harbors	\$26,118	\$33,000	\$33,000	\$33,000	0%
CCATS Transportation	\$1,287,959	\$2,259,366	\$2,341,000	\$2,346,000	3.8%
Total Transportation:	\$1,485,937	\$2,444,365	\$2,582,000	\$2,588,000	5.9%
Environmental Protection					
Forest Fire Control	\$108,896	\$178,000	\$166,000	\$166,000	-6.7%
Solid Waste	\$3,627,094	\$3,644,600	\$4,300,000	\$4,300,000	18%
Public Works	\$659,124	\$907,640	\$1,062,000	\$1,059,000	16.7%
Garage Department	\$211,566	\$300,908	\$288,000	\$288,000	-4.3%
Total Environmental Protection:	\$4,606,680	\$5,031,148	\$5,816,000	\$5,813,000	15.5%
Economic and Physical Development					
Economic Development	\$426,251	\$511,600	\$459,000	\$509,000	-0.5%
Beach Nourishment	\$1,262,215	\$1,420,000	\$1,200,000	\$1,320,000	-7%
Planning & Development	\$1,389,900	\$1,839,703	\$1,820,000	\$1,828,000	-0.6%
General Services	\$87,367	\$259,185	\$147,000	\$147,000	-43.3%
Cooperative Extension	\$259,890	\$285,578	\$311,000	\$311,000	8.9%
Total Economic and Physical Development:	\$3,425,622	\$4,316,066	\$3,937,000	\$4,115,000	-4.7%
Human Service					
Public Health	\$3,510,356	\$5,169,356	\$4,569,000	\$4,726,000	-8.6%
Dental	\$331,370	\$438,099	\$446,000	\$446,000	1.8%
WIC	\$311,936	\$360,497	\$349,000	\$349,000	-3.2%
Environmental Health	\$1,343,348	\$1,522,856	\$1,488,000	\$1,489,000	-2.2%
Other Health & Human Services	\$1,371,872	\$1,194,795	\$1,030,000	\$1,030,000	-13.8%
DSS	\$10,463,531	\$11,970,193	\$11,781,000	\$11,782,000	-1.6%
DSS TANF Block Grant	\$23,211	\$55,000	\$50,000	\$50,000	-9.1%
DSS Programs	\$726,323	\$1,019,000	\$1,099,000	\$1,099,000	7.9%
DSS Special Assistance	\$490,123	\$715,000	\$633,000	\$633,000	-11.5%
DSS Special Projects	\$544,682	\$721,300	\$561,000	\$561,000	-22.2%
Veterans	\$426,094	\$487,967	\$491,000	\$491,000	0.6%
Aging Services	\$445,703	\$490,310	\$539,000	\$539,000	9.9%
Total Human Service:	\$19,988,549	\$24,144,373	\$23,036,000	\$23,195,000	-3.9%



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Debt Service					
Debt Service	\$4,890,999	\$6,450,250	\$8,394,000	\$8,394,000	30.1%
Total Debt Service:	\$4,890,999	\$6,450,250	\$8,394,000	\$8,394,000	30.1%
Education					
Schools Current Expense	\$26,412,500	\$27,630,000	\$28,530,000	\$29,130,000	5.4%
Community College Capital	\$1,078,430	\$2,206,535	\$1,000,000	\$1,000,000	-54.7%
Community College Current	\$2,846,000	\$3,161,000	\$3,415,000	\$3,415,000	8%
Total Education:	\$30,336,930	\$32,997,535	\$32,945,000	\$33,545,000	1.7%
Culture and Recreation					
Senior Center	\$283,962	\$375,506	\$345,000	\$345,000	-8.1%
Library	\$1,456,731	\$1,984,138	\$1,790,000	\$1,794,000	-9.6%
Parks & Recreation	\$912,218	\$1,033,918	\$1,043,000	\$1,048,000	1.4%
Parks Maintenance	\$1,029,882	\$1,088,855	\$1,231,000	\$1,242,000	14.1%
Civic Center	\$462,004	\$573,929	\$499,000	\$499,000	-13.1%
Total Culture and Recreation:	\$4,144,798	\$5,056,346	\$4,908,000	\$4,928,000	-2.5%
Non-Departmental					
Non-Departmental	\$15,133,115	\$13,486,889	\$11,829,000	\$11,685,000	-13.4%
Total Non-Departmental:	\$15,133,115	\$13,486,889	\$11,829,000	\$11,685,000	-13.4%
Total Expenditures:	\$112,720,477	\$129,463,048	\$130,020,000	\$130,928,000	1.1%



Fund Balance







Emergency Telephone System Fund

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

Summary

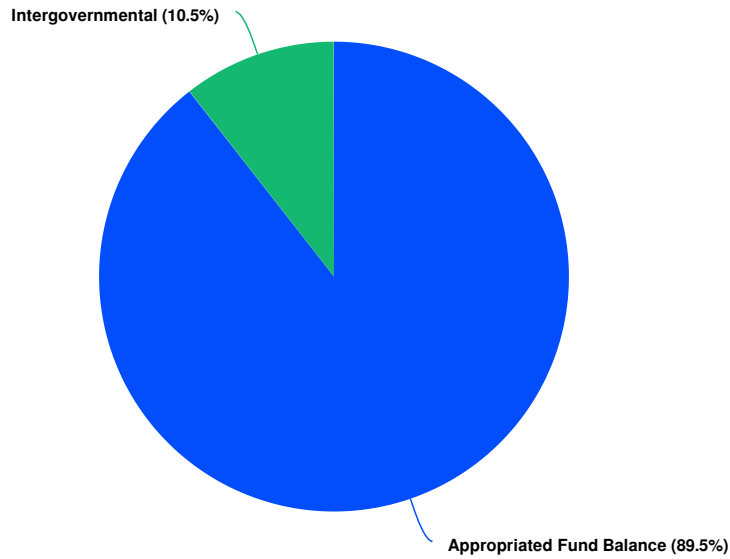
County of Carteret is projecting \$1.11M of revenue in FY2025, which represents a 11.7% increase over the prior year. Budgeted expenditures are projected to increase by 11.7% or \$116.5K to \$1.11M in FY2025.

Emergency Telephone System Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$1,275,994	\$1,376,599	\$1,421,599	\$1,421,599
Revenues				
Intergovernmental	\$199,535	\$205,000	\$117,000	\$117,000
Interest	\$36,191	\$0	\$0	\$0
Transfers	\$20,760	\$3,634	\$0	\$0
Appropriated Fund Balance	\$0	\$784,866	\$993,000	\$993,000
Total Revenues:	\$256,486	\$993,500	\$1,110,000	\$1,110,000
Expenditures				
Operating	\$155,882	\$360,000	\$360,000	\$360,000
Capital	\$0	\$633,500	\$750,000	\$750,000
Total Expenditures:	\$155,882	\$993,500	\$1,110,000	\$1,110,000
Total Revenues Less Expenditures:	\$100,604	\$0	\$0	\$0
Ending Fund Balance:	\$1,376,598	\$1,376,599	\$1,421,599	\$1,421,599

Revenues by Source

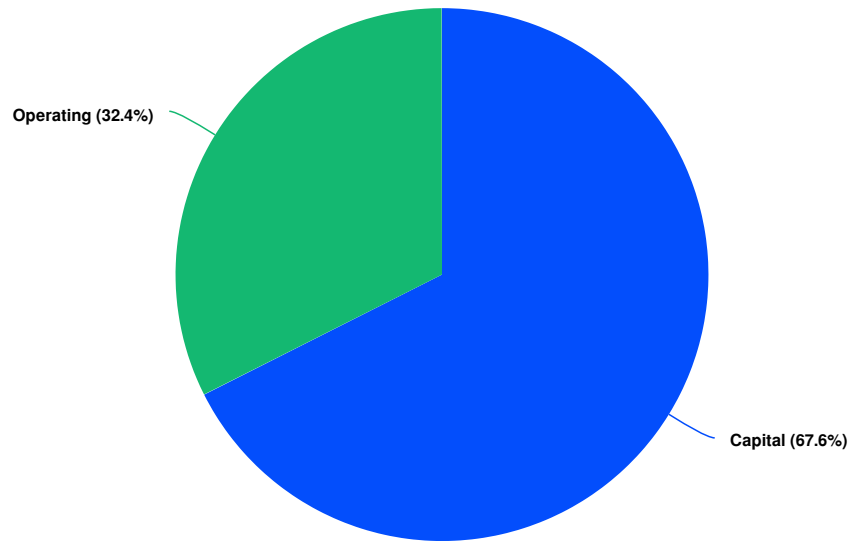
Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$199,535	\$205,000	\$117,000	\$117,000	-42.9%
Interest	\$36,191	\$0	\$0	\$0	0%
Transfers	\$20,760	\$3,634	\$0	\$0	-100%
Appropriated Fund Balance	\$0	\$784,866	\$993,000	\$993,000	26.5%
Total Revenue Source:	\$256,486	\$993,500	\$1,110,000	\$1,110,000	11.7%

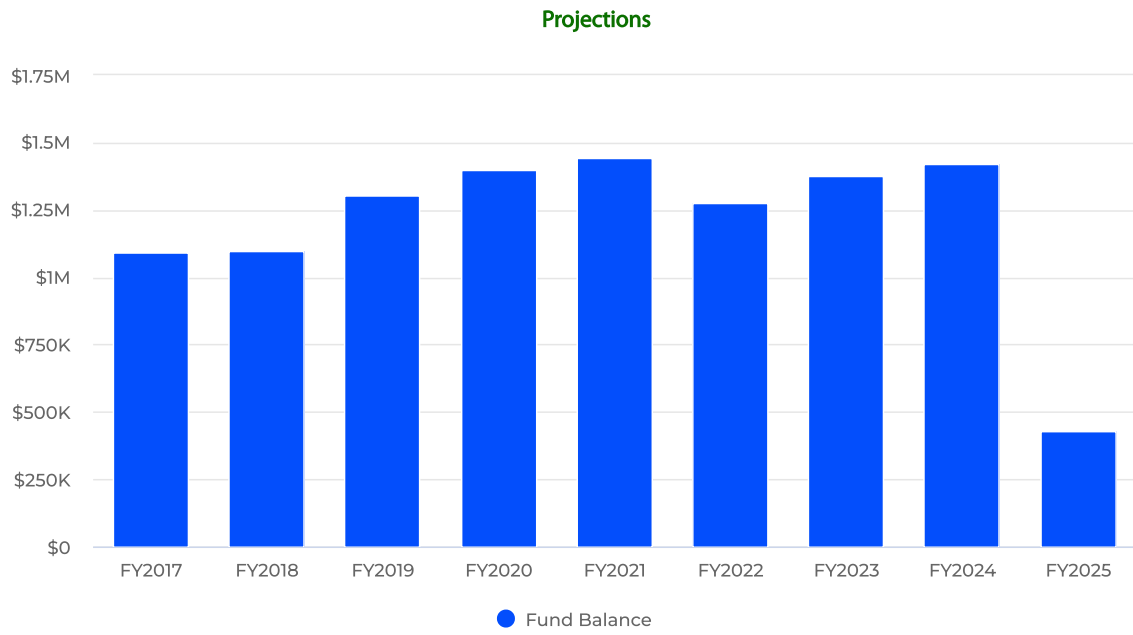
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$155,882	\$360,000	\$360,000	\$360,000	0%
Capital	\$0	\$633,500	\$750,000	\$750,000	18.4%
Total Expense Objects:	\$155,882	\$993,500	\$1,110,000	\$1,110,000	11.7%

Fund Balance

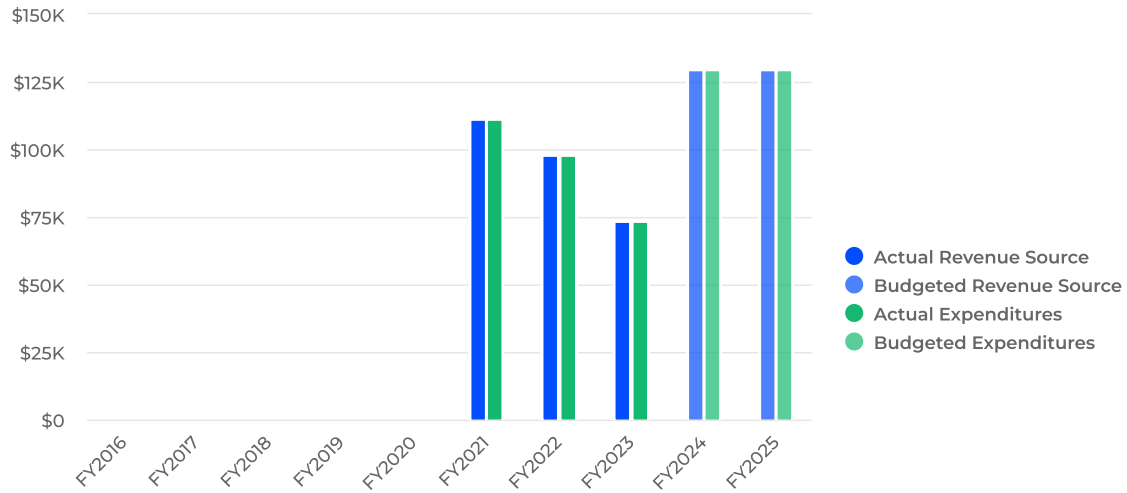




Register of Deeds Trust Fund

This fund is a special revenue fund used to account for revenues associated with deeds of trusts. This fund was created in FY21 due to the implementation of GASB 84. Prior to FY 21, these funds were considered fiduciary in nature and were not budgeted annually. Revenues for the Register of Deeds Trust Fund are remitted to the state. (SPI #1 BMI #1)

Summary

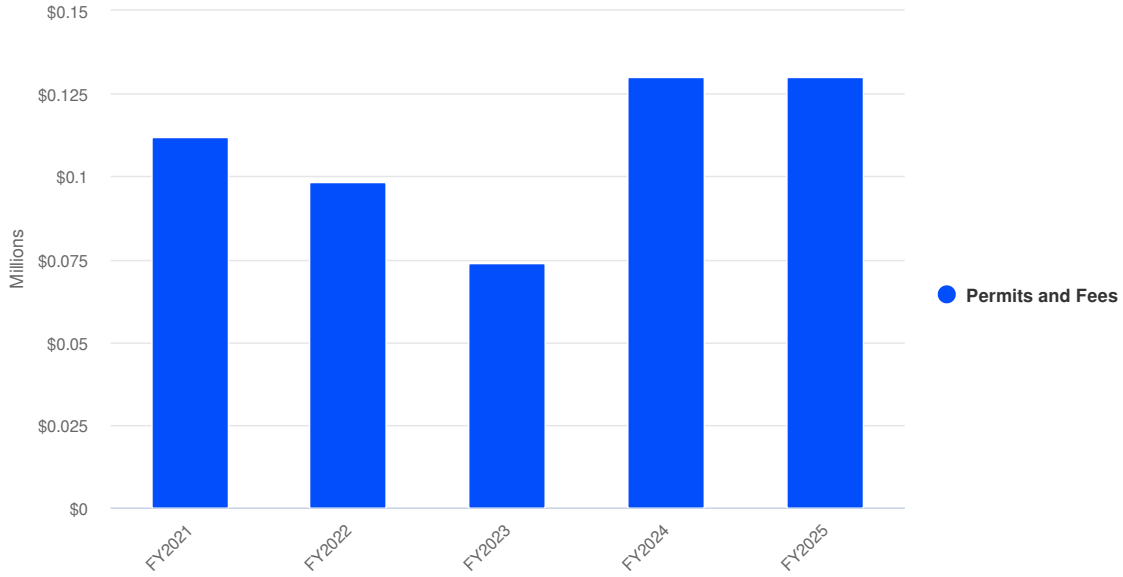


Register of Deeds Trust Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Permits and Fees	\$73,997	\$130,000	\$130,000	\$130,000
Total Revenues:	\$73,997	\$130,000	\$130,000	\$130,000
Expenditures				
Operating	\$73,997	\$130,000	\$130,000	\$130,000
Total Expenditures:	\$73,997	\$130,000	\$130,000	\$130,000
Ending Fund Balance:	N/A	N/A	N/A	N/A

Revenues by Source

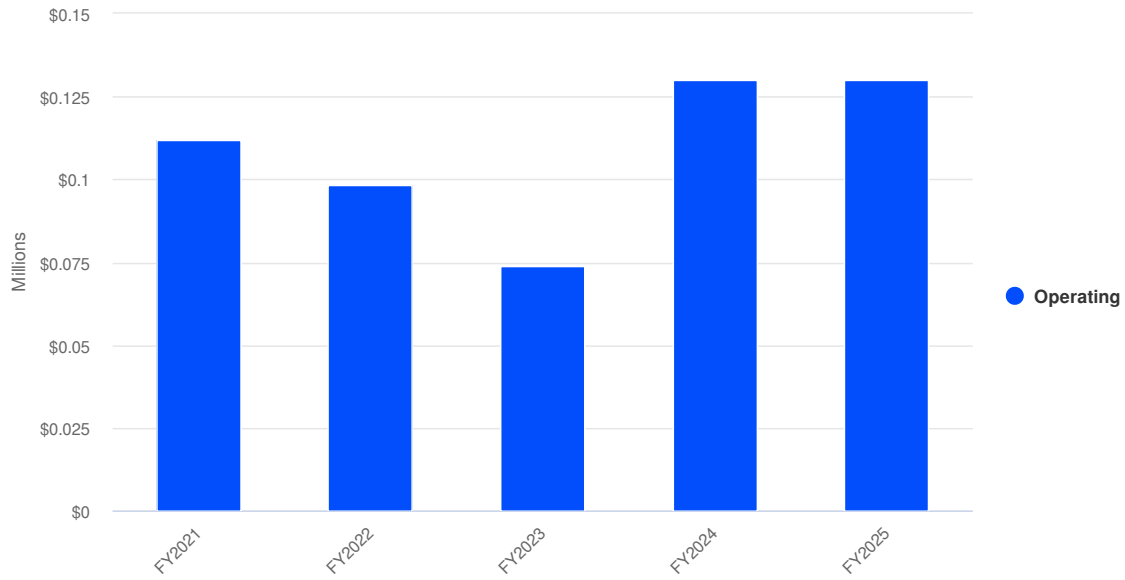
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$73,997	\$130,000	\$130,000	\$130,000	0%
Total Revenue Source:	\$73,997	\$130,000	\$130,000	\$130,000	0%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



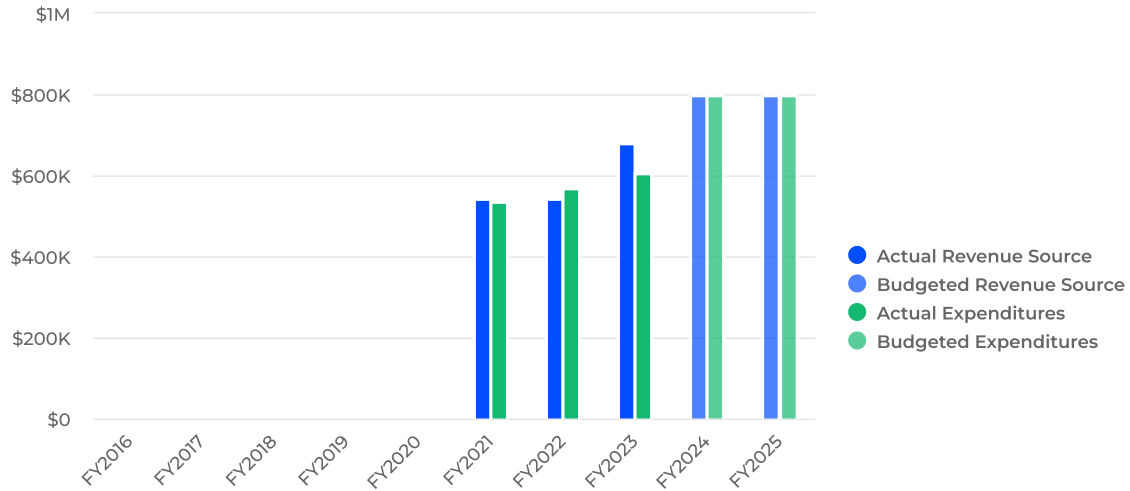
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$73,997	\$130,000	\$130,000	\$130,000	0%
Total Expense Objects:	\$73,997	\$130,000	\$130,000	\$130,000	0%



DSS Payee Fund

This fund is a special revenue fund used to account for revenues associated with DSS representative payees. This fund was created in FY21 due to the implementation of GASB 84. Prior to FY 21, these funds were considered fiduciary in nature and were not budgeted annually. Revenues collected in the DSS trust fund are remitted back to DSS representatives. (SPI #1 BMI #1)

Summary

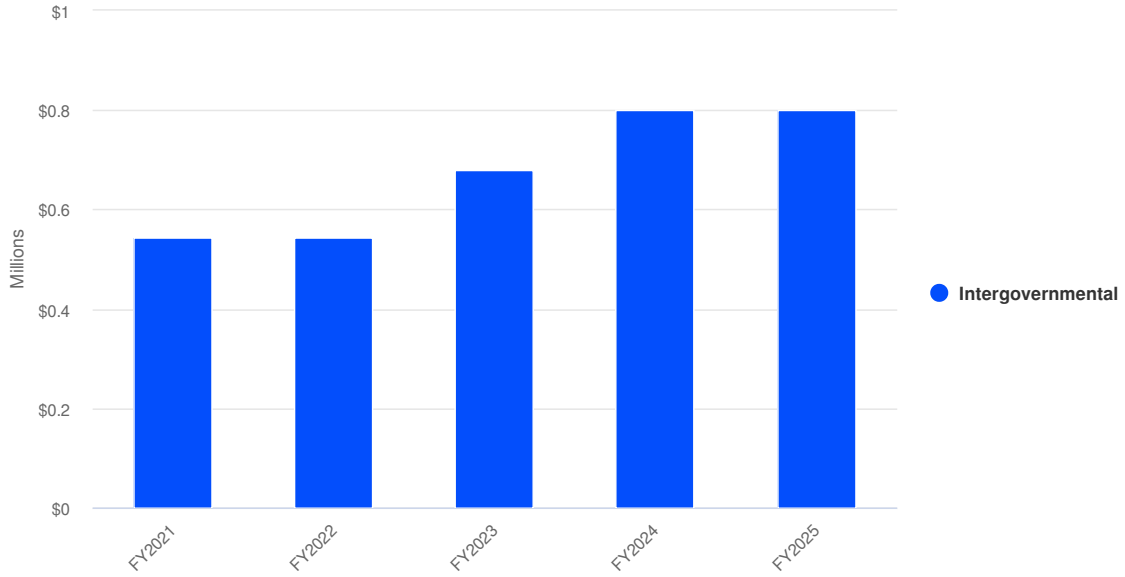


DSS Payee Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$104,645	\$177,297	\$177,297	\$177,297
Revenues				
Intergovernmental	\$680,206	\$800,000	\$800,000	\$800,000
Total Revenues:	\$680,206	\$800,000	\$800,000	\$800,000
Expenditures				
Operating	\$607,554	\$800,000	\$800,000	\$800,000
Total Expenditures:	\$607,554	\$800,000	\$800,000	\$800,000
Total Revenues Less Expenditures:	\$72,652	\$0	\$0	\$0
Ending Fund Balance:	\$177,297	\$177,297	\$177,297	\$177,297

Revenues by Source

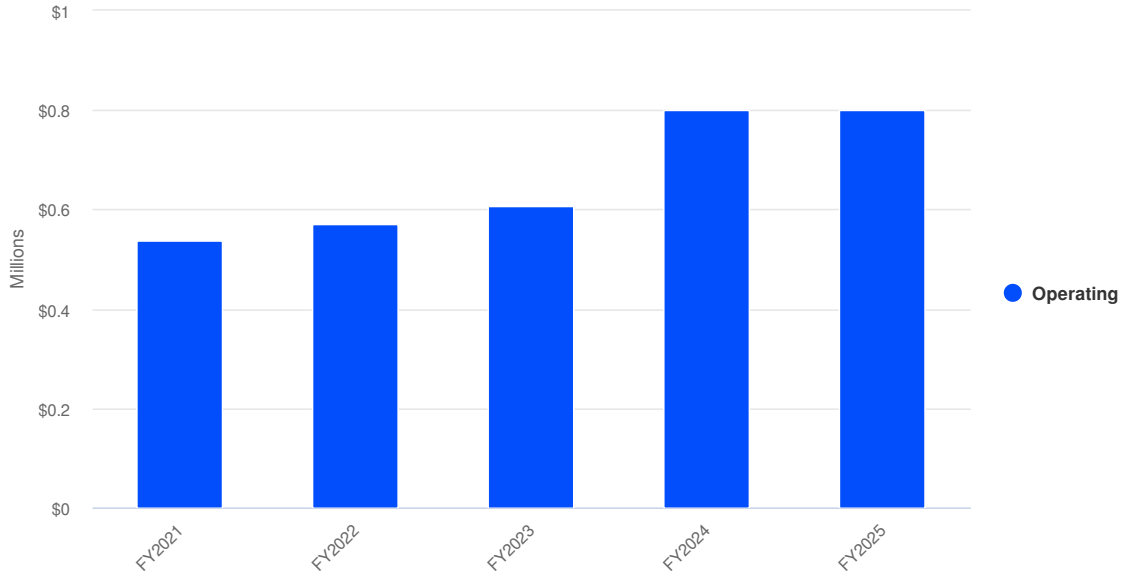
Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$680,206	\$800,000	\$800,000	\$800,000	0%
Total Revenue Source:	\$680,206	\$800,000	\$800,000	\$800,000	0%

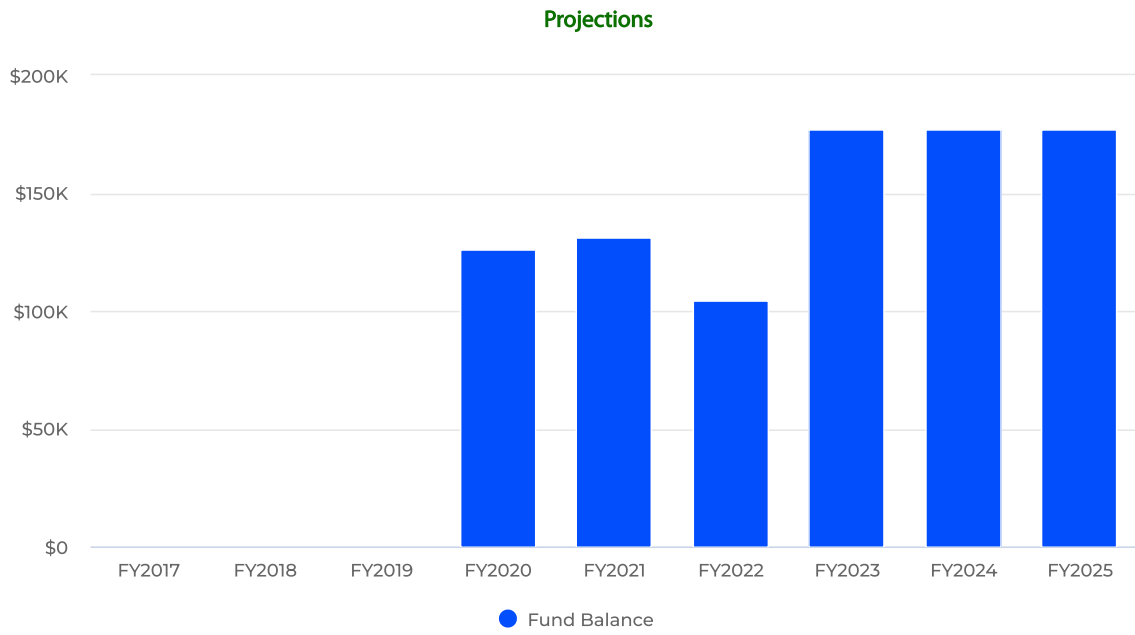
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$607,554	\$800,000	\$800,000	\$800,000	0%
Total Expense Objects:	\$607,554	\$800,000	\$800,000	\$800,000	0%

Fund Balance



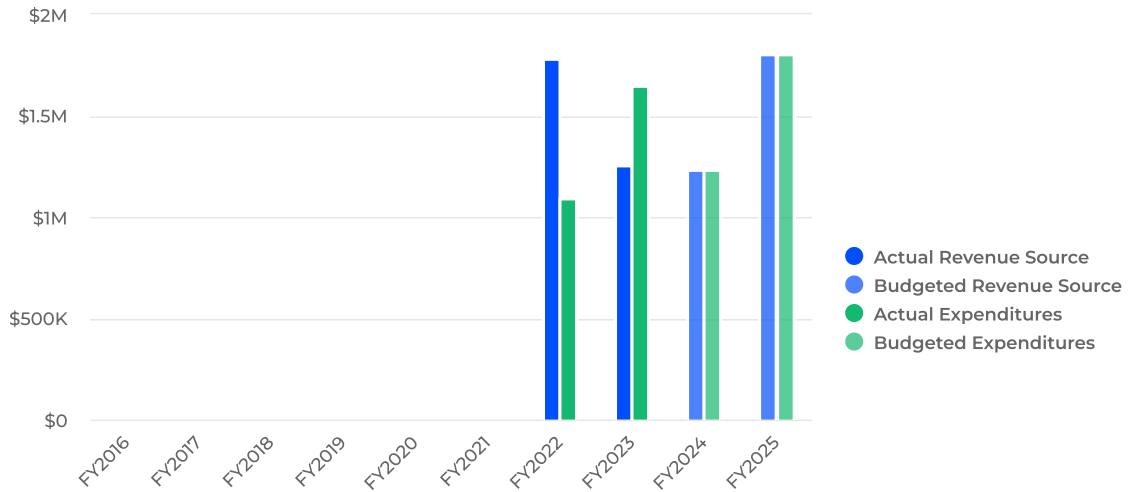


Revaluation Fund

This special revenue fund was established fiscal year 2022. Carteret County's 2025 real property revaluation is contracted to a firm that specializes in real property revaluations. The 2025 revaluation will be effective fiscal year ending June 30, 2026. (SPI #1 BMI #1&5)

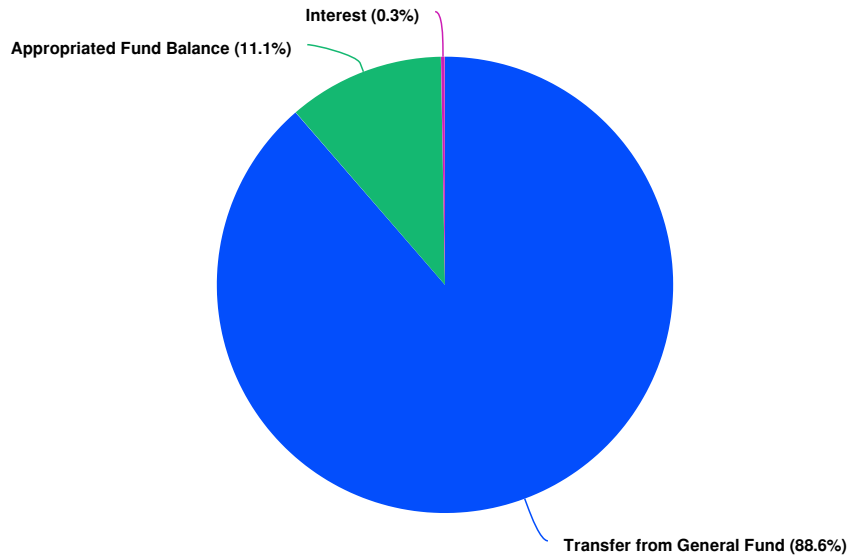
Summary

County of Carteret is projecting \$1.81M of revenue in FY2025, which represents a 45.6% increase over the prior year. Budgeted expenditures are projected to increase by 45.6% or \$565K to \$1.81M in FY2025.



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Interest	\$19,918	\$0	\$5,000	\$5,000	N/A
Appropriated Fund Balance	\$0	\$0	\$200,000	\$200,000	N/A
Transfer from General Fund	\$1,240,000	\$1,240,000	\$1,600,000	\$1,600,000	29%
Total Revenue Source:	\$1,259,918	\$1,240,000	\$1,805,000	\$1,805,000	45.6%

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$1,655,274	\$1,240,000	\$1,805,000	\$1,805,000	45.6%
Total Expense Objects:	\$1,655,274	\$1,240,000	\$1,805,000	\$1,805,000	45.6%

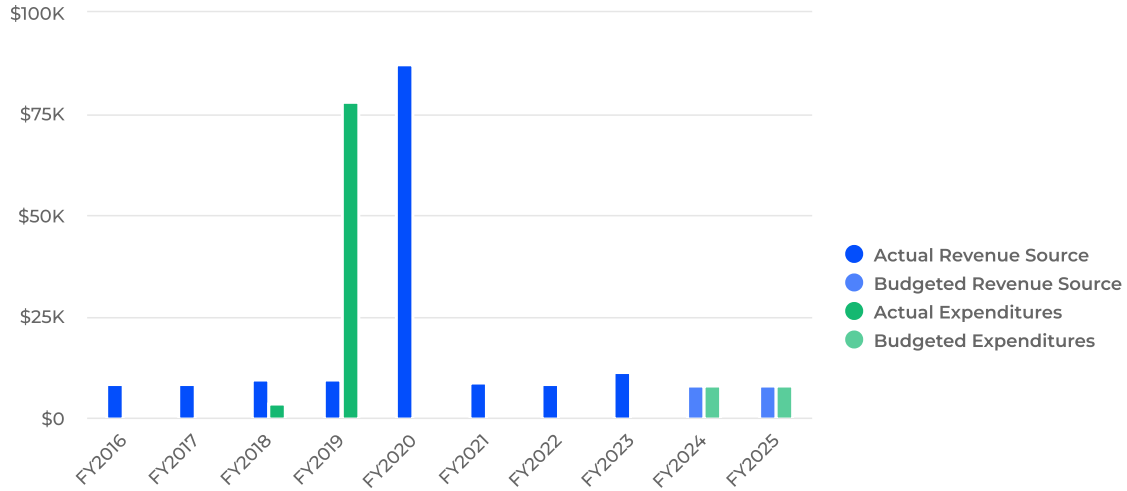




Salter Path Special Tax Fund

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

Summary



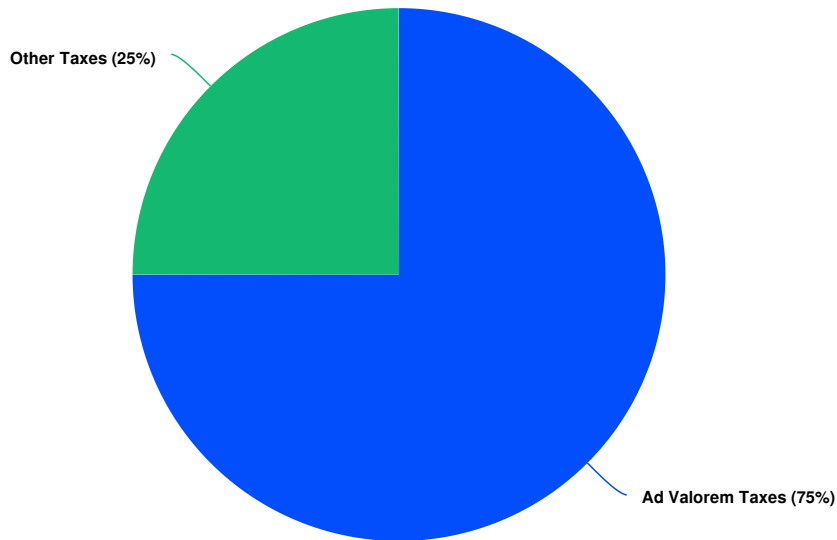
Salter Path Special Tax Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$104,763	\$116,336	\$128,336	\$128,336
Revenues				
Ad Valorem Taxes	\$6,008	\$6,000	\$6,000	\$6,000
Other Taxes	\$2,446	\$2,000	\$2,000	\$2,000
Interest	\$3,118	\$0	\$0	\$0
Total Revenues:	\$11,573	\$8,000	\$8,000	\$8,000
Expenditures				
Fees	\$0	\$0	\$0	\$0
Beach Nourishment	\$0	\$8,000	\$8,000	\$8,000
Total Expenditures:	\$0	\$8,000	\$8,000	\$8,000
Total Revenues Less Expenditures:	\$11,572	\$0	\$0	\$0
Ending Fund Balance:	\$116,335	\$116,336	\$128,336	\$128,336



Revenues by Source

Projected 2025 Revenues by Source

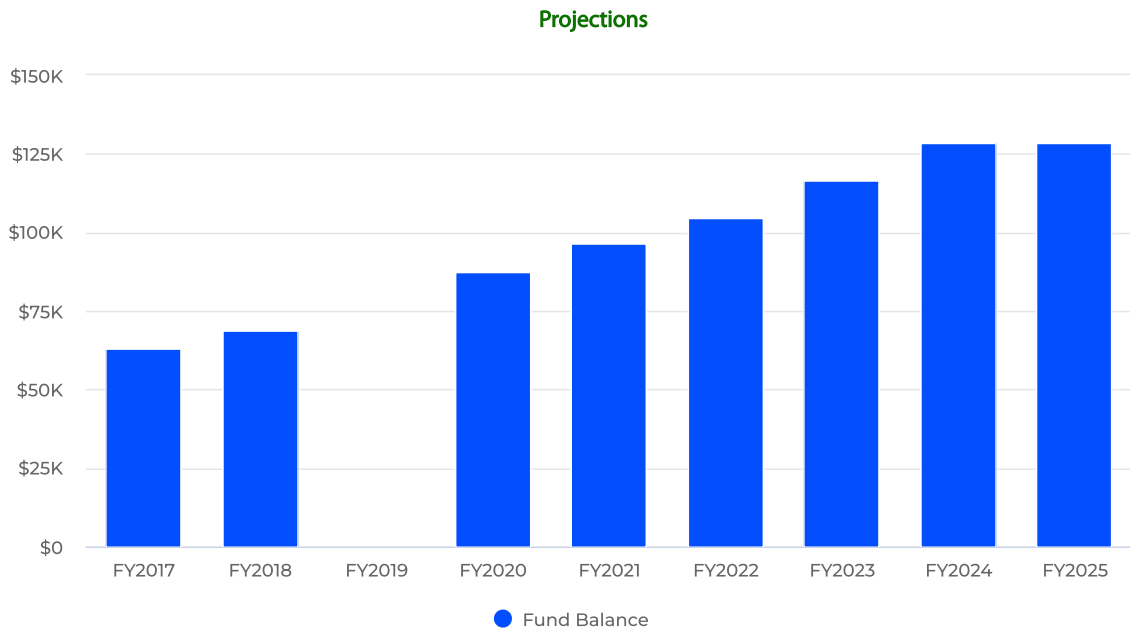


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$6,008	\$6,000	\$6,000	\$6,000	0%
Other Taxes	\$2,446	\$2,000	\$2,000	\$2,000	0%
Interest	\$3,118	\$0	\$0	\$0	0%
Total Revenue Source:	\$11,573	\$8,000	\$8,000	\$8,000	0%

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Fees	\$0	\$0	\$0	\$0	0%
Beach Nourishment	\$0	\$8,000	\$8,000	\$8,000	0%
Total Expense Objects:	\$0	\$8,000	\$8,000	\$8,000	0%

Fund Balance

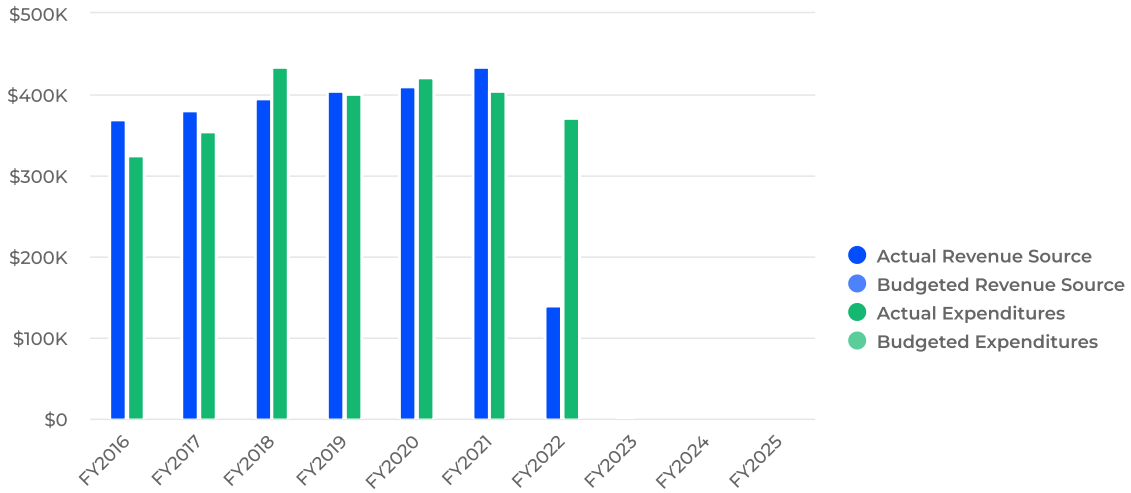




Water Special Tax Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. The water system sold in FY24, thus no special tax levy has been adopted for FY25.

Summary



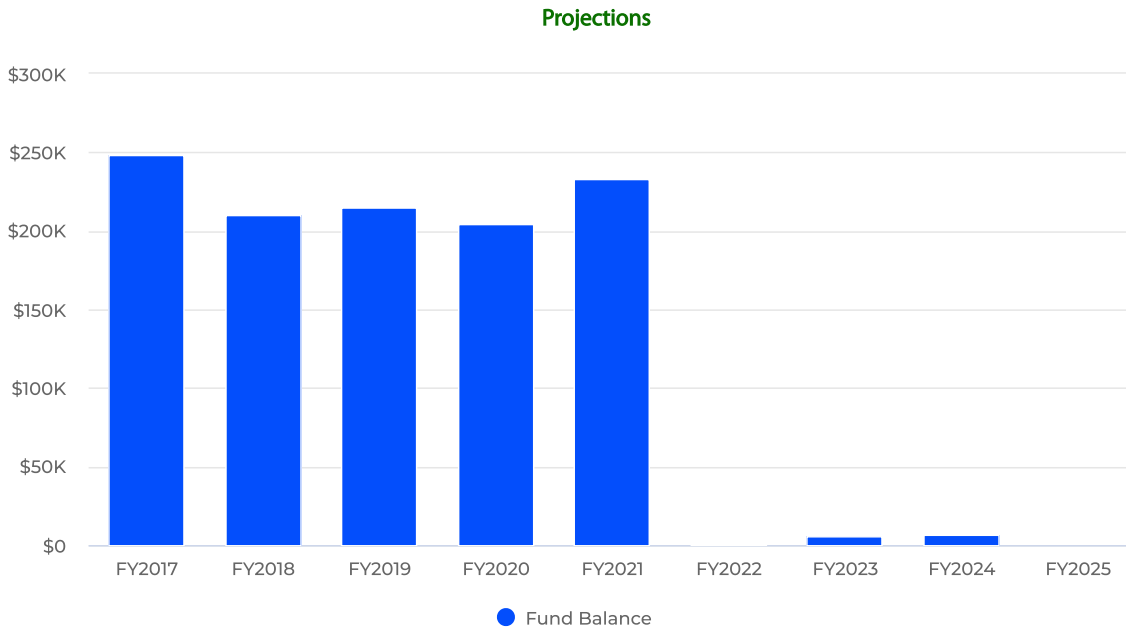
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$4,366	\$0	\$0	\$0	0%
Other Taxes	-\$176	\$0	\$0	\$0	0%
Interest	\$104	\$0	\$0	\$0	0%
Total Revenue Source:	\$4,294	\$0	\$0	\$0	0%

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Fees	\$1	\$0	\$0	\$0	0%
Total Expense Objects:	\$1	\$0	\$0	\$0	0%

Fund Balance



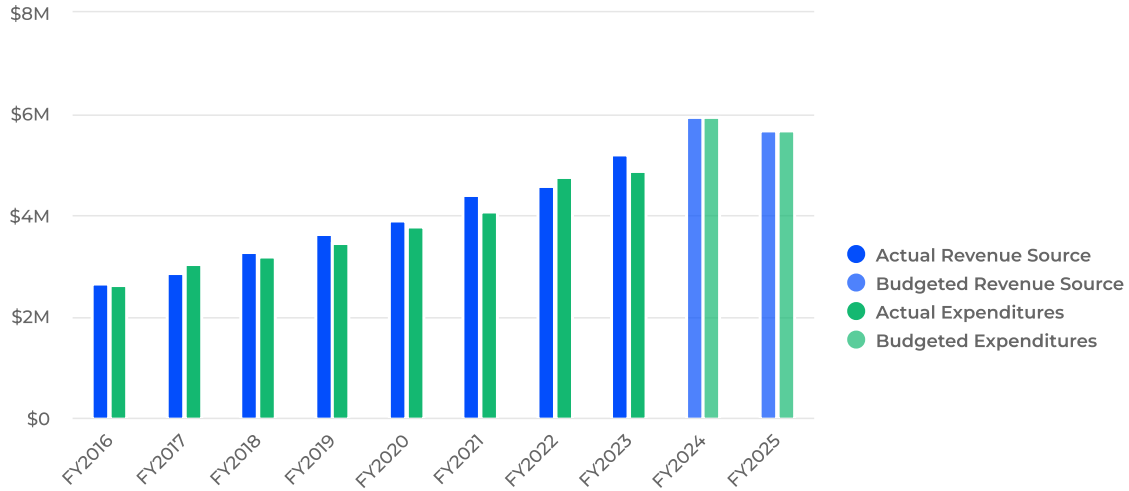


Rescue Squad Districts Fund

This special revenue fund is used to account for the rescue tax assessed on rural areas of the County and subsequent distribution of the tax to the various rescue squads each month. Also accounted for in this fund are the sales tax collections for each rescue squad taxing district and the distribution of those taxes to each rescue squad in the month after they are received by the County. (SPI #2 [↗](#) BMI #2 [↗](#))

Summary

County of Carteret is projecting \$5.7M of revenue in FY2025, which represents a 4.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.3% or \$253.18K to \$5.7M in FY2025.



Rescue Squad Districts Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$1,375,111	\$1,721,414	\$1,228,414	\$1,228,414
Revenues				
Ad Valorem Taxes	\$3,863,725	\$4,024,675	\$4,240,000	\$4,240,000
Other Taxes	\$1,335,467	\$1,384,000	\$1,459,000	\$1,459,000
Interest	\$28,056	\$0	\$0	\$0
Appropriated Fund Balance	\$0	\$543,500	\$0	\$0
Total Revenues:	\$5,227,248	\$5,952,175	\$5,699,000	\$5,699,000
Expenditures				
Motor Vehicle Tax Fees	\$0	\$25,000	\$25,000	\$25,000
Beaufort Rescue	\$1,077,172	\$1,074,000	\$1,184,000	\$1,184,000
Broad & Gales Creek Rescue	\$536,647	\$558,500	\$588,000	\$588,000
Western Carteret Rescue	\$776,523	\$960,590	\$973,000	\$973,000
Local Option Sales Tax	\$1,136,000	\$1,319,000	\$1,344,000	\$1,344,000
District Reserves	\$0	\$641,085	\$50,000	\$50,000

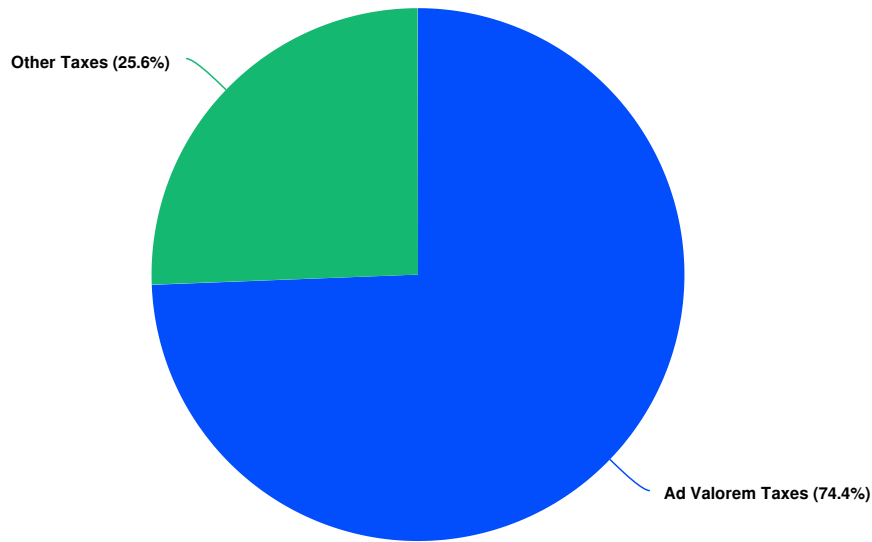


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Mill Creek Rescue	\$173,758	\$175,710	\$180,000	\$180,000
Morehead City Rescue	\$220,992	\$224,400	\$245,000	\$245,000
Otway Rescue	\$416,718	\$430,000	\$443,000	\$443,000
Sea Level Rescue	\$241,858	\$246,110	\$252,000	\$252,000
South River Rescue	\$202,490	\$200,000	\$189,000	\$189,000
Newport Rescue	\$95,506	\$97,780	\$226,000	\$226,000
Total Expenditures:	\$4,877,665	\$5,952,175	\$5,699,000	\$5,699,000
Total Revenues Less Expenditures:	\$349,583	\$0	\$0	\$0
Ending Fund Balance:	\$1,724,694	\$1,721,414	\$1,228,414	\$1,228,414



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$3,863,725	\$4,024,675	\$4,240,000	\$4,240,000	5.4%
Other Taxes	\$1,335,467	\$1,384,000	\$1,459,000	\$1,459,000	5.4%
Interest	\$28,056	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$543,500	\$0	\$0	-100%
Total Revenue Source:	\$5,227,248	\$5,952,175	\$5,699,000	\$5,699,000	-4.3%

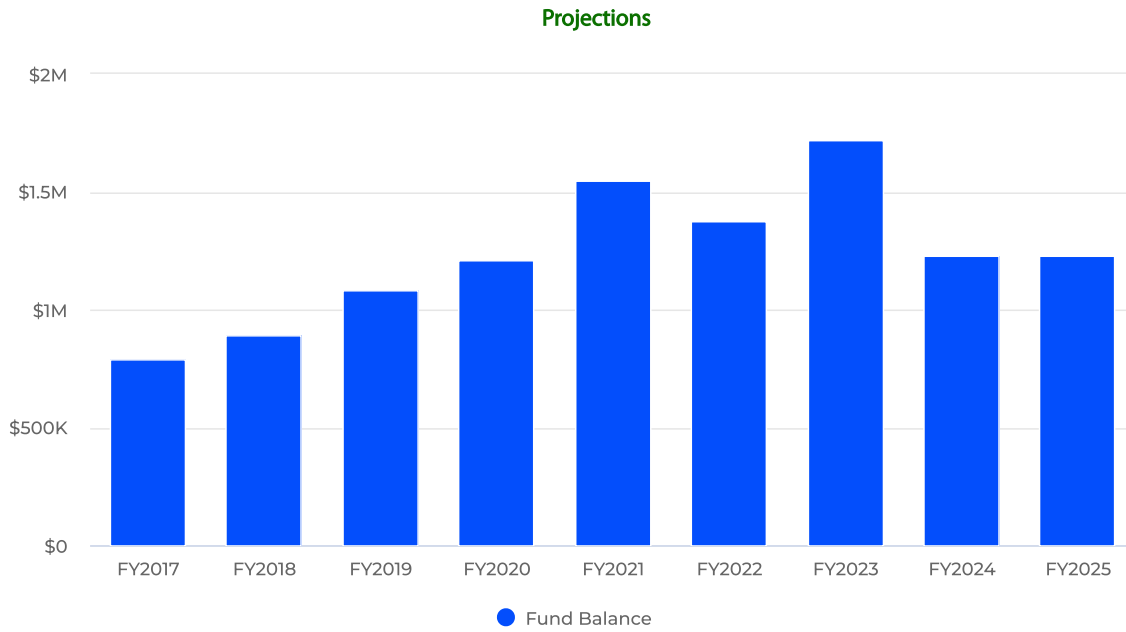
Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Motor Vehicle Tax Fees	\$0	\$25,000	\$25,000	\$25,000	0%
Beaufort Rescue	\$1,077,172	\$1,074,000	\$1,184,000	\$1,184,000	10.2%
Broad & Gales Creek Rescue	\$536,647	\$558,500	\$588,000	\$588,000	5.3%
Western Carteret Rescue	\$776,523	\$960,590	\$973,000	\$973,000	1.3%
Local Option Sales Tax	\$1,136,000	\$1,319,000	\$1,344,000	\$1,344,000	1.9%
District Reserves	\$0	\$641,085	\$50,000	\$50,000	-92.2%
Mill Creek Rescue	\$173,758	\$175,710	\$180,000	\$180,000	2.4%
Morehead City Rescue	\$220,992	\$224,400	\$245,000	\$245,000	9.2%
Otway Rescue	\$416,718	\$430,000	\$443,000	\$443,000	3%



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Sea Level Rescue	\$241,858	\$246,110	\$252,000	\$252,000	2.4%
South River Rescue	\$202,490	\$200,000	\$189,000	\$189,000	-5.5%
Newport Rescue	\$95,506	\$97,780	\$226,000	\$226,000	131.1%
Total Expense Objects:	\$4,877,665	\$5,952,175	\$5,699,000	\$5,699,000	-4.3%

Fund Balance



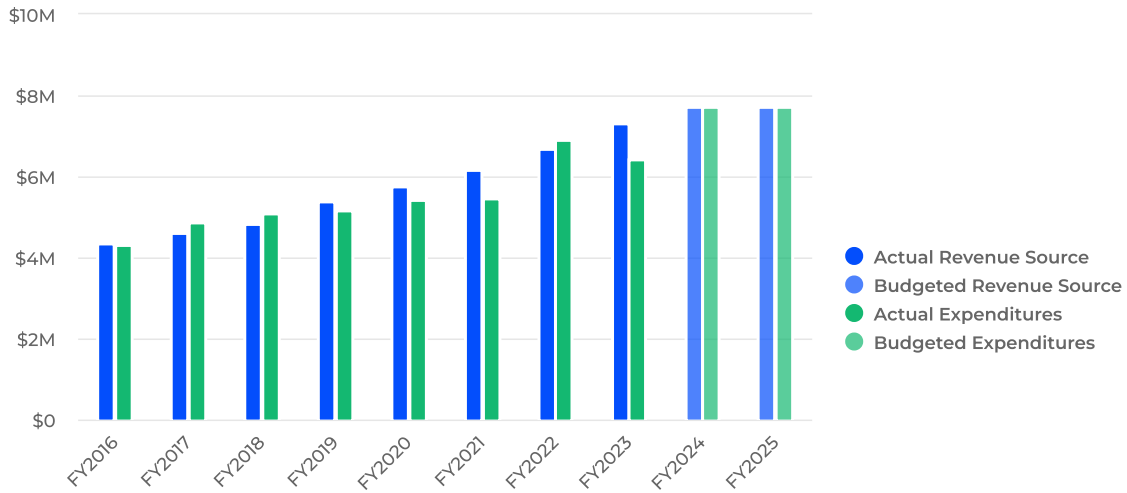


Fire Districts Fund

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

Summary

County of Carteret is projecting \$7.75M of revenue in FY2025, which represents a 0.1% increase over the prior year. Budgeted expenditures are projected to increase by 0.1% or \$11.09K to \$7.75M in FY2025.



Fire Districts Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$2,315,528	\$3,209,191	\$2,938,191	\$2,938,191
Revenues				
Ad Valorem Taxes	\$5,243,672	\$5,421,855	\$5,604,000	\$5,604,000
Other Taxes	\$2,015,635	\$1,861,000	\$1,960,000	\$1,960,000
Intergovernmental	\$3,401	\$0	\$0	\$0
Interest	\$82,795	\$0	\$0	\$0
Appropriated Fund Balance	\$0	\$452,060	\$182,000	\$182,000
Total Revenues:	\$7,345,504	\$7,734,915	\$7,746,000	\$7,746,000
Expenditures				
MV Tax Fees	\$0	\$35,000	\$35,000	\$35,000
Beaufort Fire	\$612,509	\$651,560	\$673,000	\$673,000
Mill Creek Fire	\$60,317	\$61,600	\$63,000	\$63,000
Morehead City Fire	\$483,236	\$490,620	\$512,000	\$512,000
Local Option Sales Tax	\$1,096,000	\$1,261,000	\$1,293,000	\$1,293,000
District Reserves	\$0	\$697,145	\$254,000	\$239,000
Sea Level Fire	\$38,092	\$39,095	\$38,000	\$38,000

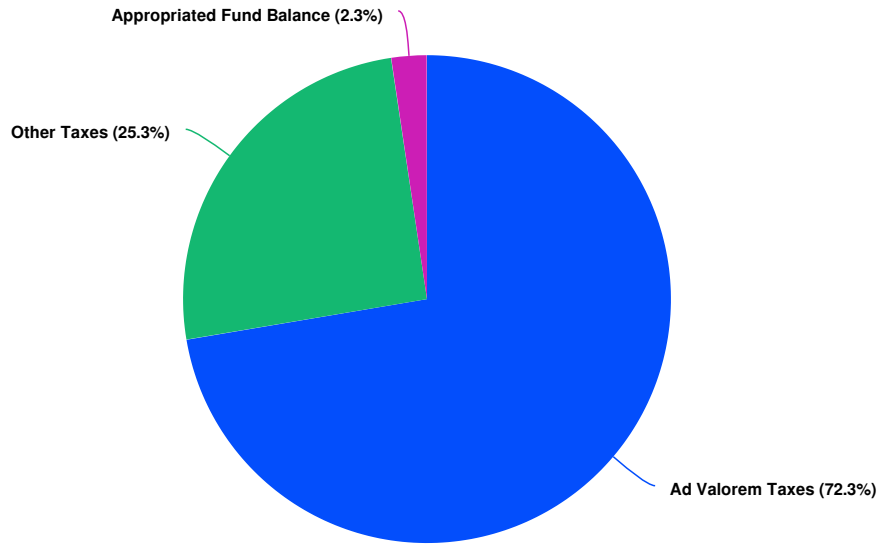


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Broad & Gales Creek Fire	\$357,897	\$372,200	\$392,000	\$392,000
South River Fire	\$77,187	\$95,065	\$87,000	\$102,000
Davis Fire	\$63,256	\$65,125	\$67,000	\$67,000
Western Carteret Fire	\$779,274	\$935,150	\$973,000	\$973,000
Stacy Fire	\$22,077	\$21,835	\$23,000	\$23,000
Cedar Island Fire	\$46,497	\$47,490	\$49,000	\$49,000
Harkers Island Fire	\$358,946	\$397,640	\$415,000	\$415,000
Atlantic Fire	\$67,256	\$67,945	\$69,000	\$69,000
Harlowe Fire	\$86,302	\$87,315	\$96,000	\$96,000
Marshallberg Fire	\$89,223	\$163,185	\$168,000	\$168,000
Newport Fire	\$571,849	\$568,500	\$684,000	\$684,000
North River Fire	\$57,237	\$41,205	\$52,000	\$52,000
Otway Fire	\$193,179	\$196,000	\$202,000	\$202,000
Salter Path Fire	\$92,624	\$112,650	\$113,000	\$113,000
Stella Fire	\$257,581	\$268,830	\$289,000	\$289,000
Wildwood Fire	\$1,041,301	\$1,058,760	\$1,199,000	\$1,199,000
Total Expenditures:	\$6,451,840	\$7,734,915	\$7,746,000	\$7,746,000
Total Revenues Less Expenditures:	\$893,663	\$0	\$0	\$0
Ending Fund Balance:	\$3,209,191	\$3,209,191	\$2,938,191	\$2,938,191



Revenues by Source

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Ad Valorem Taxes	\$5,243,672	\$5,421,855	\$5,604,000	\$5,604,000	3.4%
Other Taxes	\$2,015,635	\$1,861,000	\$1,960,000	\$1,960,000	5.3%
Intergovernmental	\$3,401	\$0	\$0	\$0	0%
Interest	\$82,795	\$0	\$0	\$0	0%
Appropriated Fund Balance	\$0	\$452,060	\$182,000	\$182,000	-59.7%
Total Revenue Source:	\$7,345,504	\$7,734,915	\$7,746,000	\$7,746,000	0.1%

Fund Balance





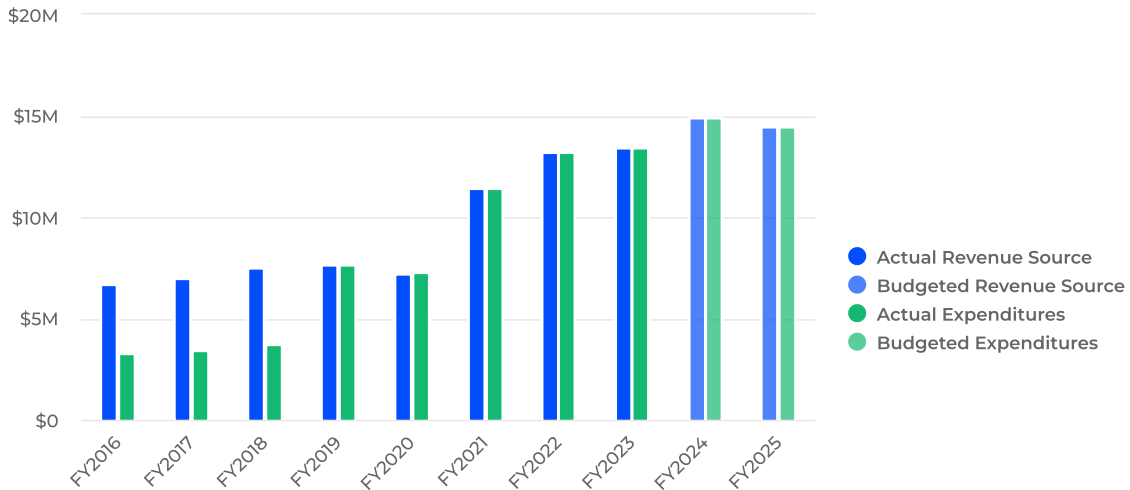


Occupancy Tax Fund

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

Summary

County of Carteret is projecting \$14.52M of revenue in FY2025, which represents a 3.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.2% or \$485K to \$14.52M in FY2025.



Occupancy Tax Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$8,135	\$16,371	\$16,371	\$16,371
Revenues				
Interest	\$6,578	\$0	\$15,000	\$15,000
Occupancy Tax Penalties and Interest	\$19,911	\$0	\$0	\$0
Occupancy Tax	\$13,438,121	\$15,000,000	\$14,500,000	\$14,500,000
Total Revenues:	\$13,464,610	\$15,000,000	\$14,515,000	\$14,515,000
Expenditures				
Transfers	\$6,800,469	\$7,580,000	\$7,335,000	\$7,335,000
Tourism Development Authority	\$6,655,905	\$7,420,000	\$7,180,000	\$7,180,000
Total Expenditures:	\$13,456,374	\$15,000,000	\$14,515,000	\$14,515,000



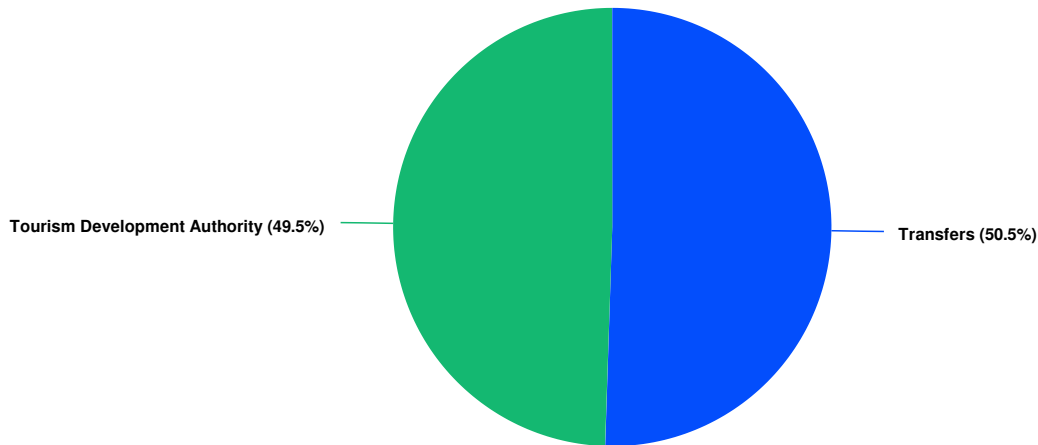
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Total Revenues Less Expenditures:	\$8,236	\$0	\$0	\$0
Ending Fund Balance:	\$16,371	\$16,371	\$16,371	\$16,371

Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Interest	\$6,578	\$0	\$15,000	\$15,000	N/A
Occupancy Tax Penalties and Interest	\$19,911	\$0	\$0	\$0	0%
Occupancy Tax	\$13,438,121	\$15,000,000	\$14,500,000	\$14,500,000	-3.3%
Total Revenue Source:	\$13,464,610	\$15,000,000	\$14,515,000	\$14,515,000	-3.2%

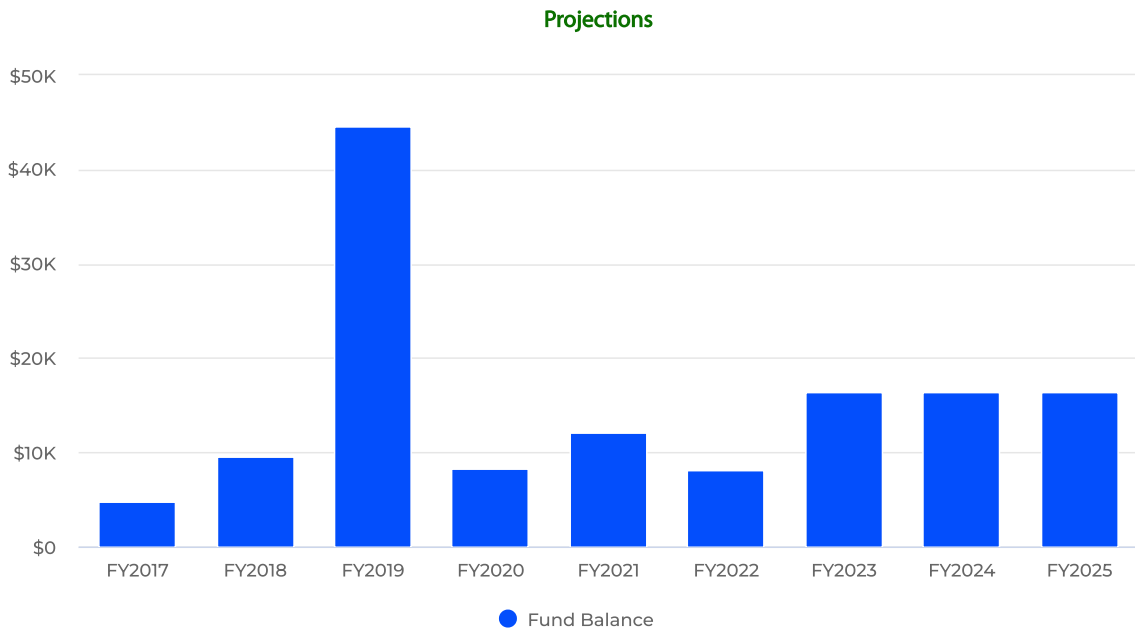
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Transfers	\$6,800,469	\$7,580,000	\$7,335,000	\$7,335,000	-3.2%
Tourism Development Authority	\$6,655,905	\$7,420,000	\$7,180,000	\$7,180,000	-3.2%
Total Expense Objects:	\$13,456,374	\$15,000,000	\$14,515,000	\$14,515,000	-3.2%

Fund Balance





County Capital Fund

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

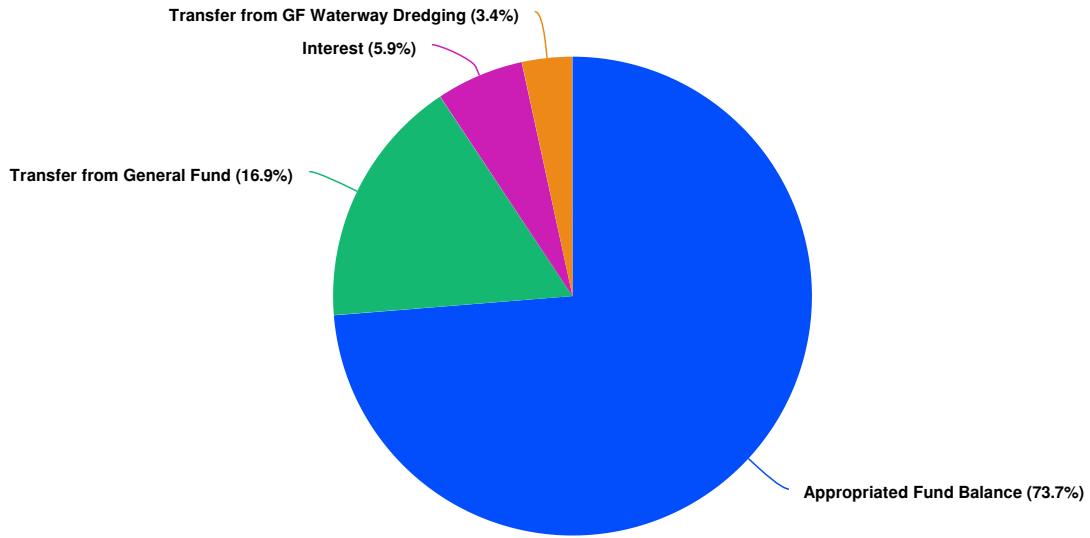
County Capital Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$3,724,769	\$5,550,288	\$5,779,288	\$5,779,288
Revenues				
Intergovernmental	\$773,981	\$2,000,000	\$0	\$0
Interest	\$140,021	\$0	\$175,000	\$175,000
Appropriated Fund Balance	\$0	\$1,102,000	\$2,176,000	\$2,176,000
Transfer from Other Funds	\$12,350	\$0	\$0	\$0
Transfer from General Fund	\$1,398,125	\$1,739,290	\$500,000	\$500,000
Transfer from GF Waterway Dredging	\$350,000	\$350,000	\$100,000	\$100,000
Total Revenues:	\$2,674,477	\$5,191,290	\$2,951,000	\$2,951,000
Expenditures				
Waterway Dredging	\$199,638	\$2,350,000	\$100,000	\$100,000
Courthouse Renovation	\$0	\$2,336,290	\$2,026,000	\$2,026,000
Pictometry Mapping	\$89,271	\$100,000	\$100,000	\$100,000
Beach Replenishment	\$333,125	\$0	\$0	\$0
Taylor Extended Care Improvements	\$0	\$335,000	\$300,000	\$300,000
Water Access W Beaufort Proj	\$185,933	\$0	\$0	\$0
Newport Match	\$0	\$0	\$100,000	\$100,000
Park Improvements	\$0	\$70,000	\$325,000	\$325,000
Water Access - Land Purchase	\$40,990	\$0	\$0	\$0
Total Expenditures:	\$848,958	\$5,191,290	\$2,951,000	\$2,951,000
Total Revenues Less Expenditures:	\$1,825,519	\$0	\$0	\$0
Ending Fund Balance:	\$5,550,288	\$5,550,288	\$5,779,288	\$5,779,288



Revenues by Source

Projected 2025 Revenues by Source

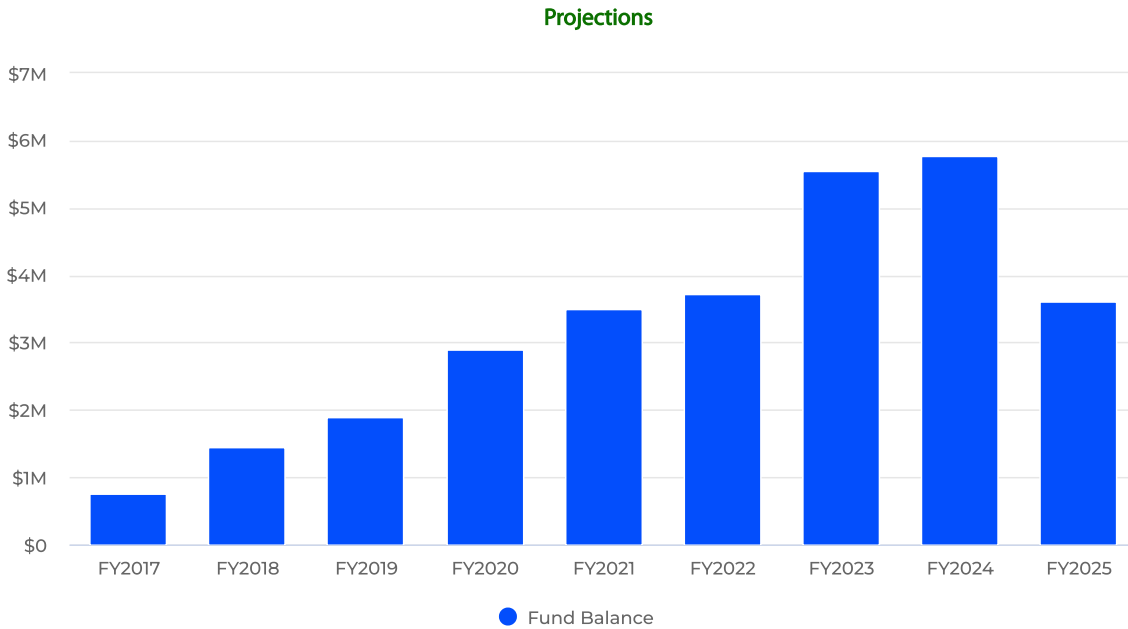


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$773,981	\$2,000,000	\$0	\$0	-100%
Interest	\$140,021	\$0	\$175,000	\$175,000	N/A
Appropriated Fund Balance	\$0	\$1,102,000	\$2,176,000	\$2,176,000	97.5%
Transfer from Other Funds	\$12,350	\$0	\$0	\$0	0%
Transfer from General Fund	\$1,398,125	\$1,739,290	\$500,000	\$500,000	-71.3%
Transfer from GF Waterway Dredging	\$350,000	\$350,000	\$100,000	\$100,000	-71.4%
Total Revenue Source:	\$2,674,477	\$5,191,290	\$2,951,000	\$2,951,000	-43.2%

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Waterway Dredging	\$199,638	\$2,350,000	\$100,000	\$100,000	-95.7%
Courthouse Renovation	\$0	\$2,336,290	\$2,026,000	\$2,026,000	-13.3%
Pictometry Mapping	\$89,271	\$100,000	\$100,000	\$100,000	0%
Beach Replenishment	\$333,125	\$0	\$0	\$0	0%
Taylor Extended Care Improvements	\$0	\$335,000	\$300,000	\$300,000	-10.4%
Water Access W Beaufort Proj	\$185,933	\$0	\$0	\$0	0%
Newport Match	\$0	\$0	\$100,000	\$100,000	N/A
Park Improvements	\$0	\$70,000	\$325,000	\$325,000	364.3%
Water Access - Land Purchase	\$40,990	\$0	\$0	\$0	0%
Total Expense Objects:	\$848,958	\$5,191,290	\$2,951,000	\$2,951,000	-43.2%

Fund Balance



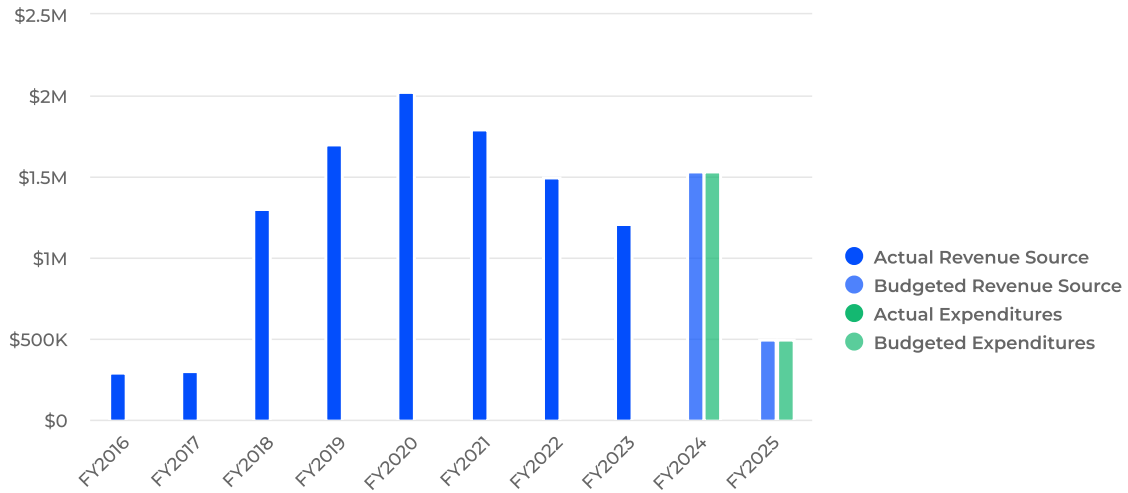


Facilities / Debt Reserve Fund

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

Summary

County of Carteret is projecting \$500K of revenue in FY2025, which represents a 67.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 67.5% or \$1.04M to \$500K in FY2025.



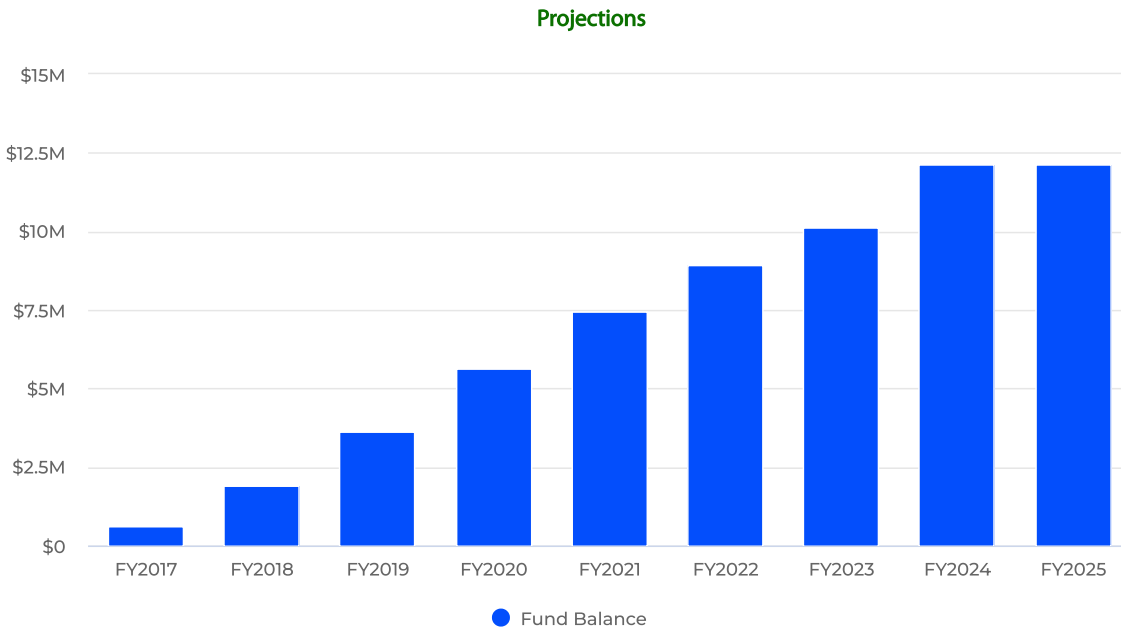
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Interest	\$275,177	\$0	\$400,000	\$400,000	N/A
Transfers	\$935,000	\$1,540,000	\$100,000	\$100,000	-93.5%
Total Revenue Source:	\$1,210,177	\$1,540,000	\$500,000	\$500,000	-67.5%

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Future Projects Reserve	\$0	\$1,540,000	\$500,000	\$500,000	-67.5%
Total Expense Objects:	\$0	\$1,540,000	\$500,000	\$500,000	-67.5%

Fund Balance

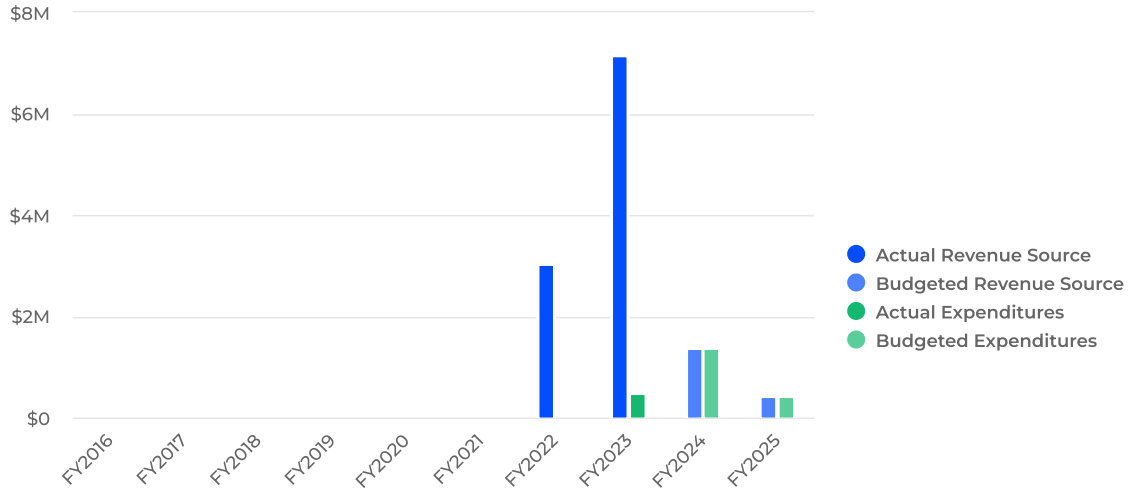




County Capital Equipment

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

Summary



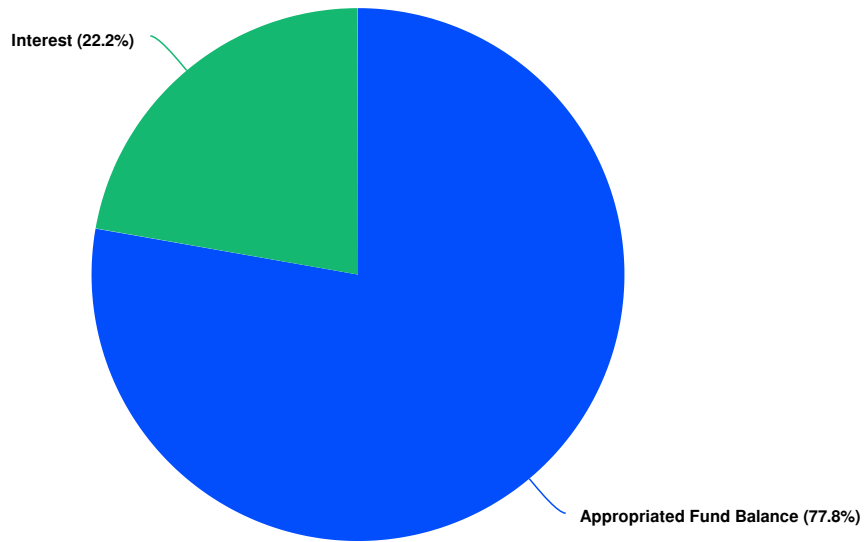
County Capital Equipment Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$3,054,943	\$9,703,322	\$10,699,322	\$10,699,322
Revenues				
Interest	\$260,160	\$0	\$100,000	\$100,000
Transfers	\$6,900,000	\$620,600	\$0	\$0
Appropriated Fund Balance	\$0	\$785,900	\$350,000	\$350,000
Total Revenues:	\$7,160,160	\$1,406,500	\$450,000	\$450,000
Expenditures				
Transfers	\$0	\$429,600	\$450,000	\$450,000
Contingency	\$0	\$575,500	\$0	\$0
Sheriff Vehicles	\$511,781	\$56,300	\$0	\$0
Contracted Services	\$0	\$300,000	\$0	\$0
Radio System Equipment	\$0	\$45,100	\$0	\$0
Total Expenditures:	\$511,781	\$1,406,500	\$450,000	\$450,000
Total Revenues Less Expenditures:	\$6,648,379	\$0	\$0	\$0
Ending Fund Balance:	\$9,703,322	\$9,703,322	\$10,699,322	\$10,699,322



Revenues by Source

Projected 2025 Revenues by Source



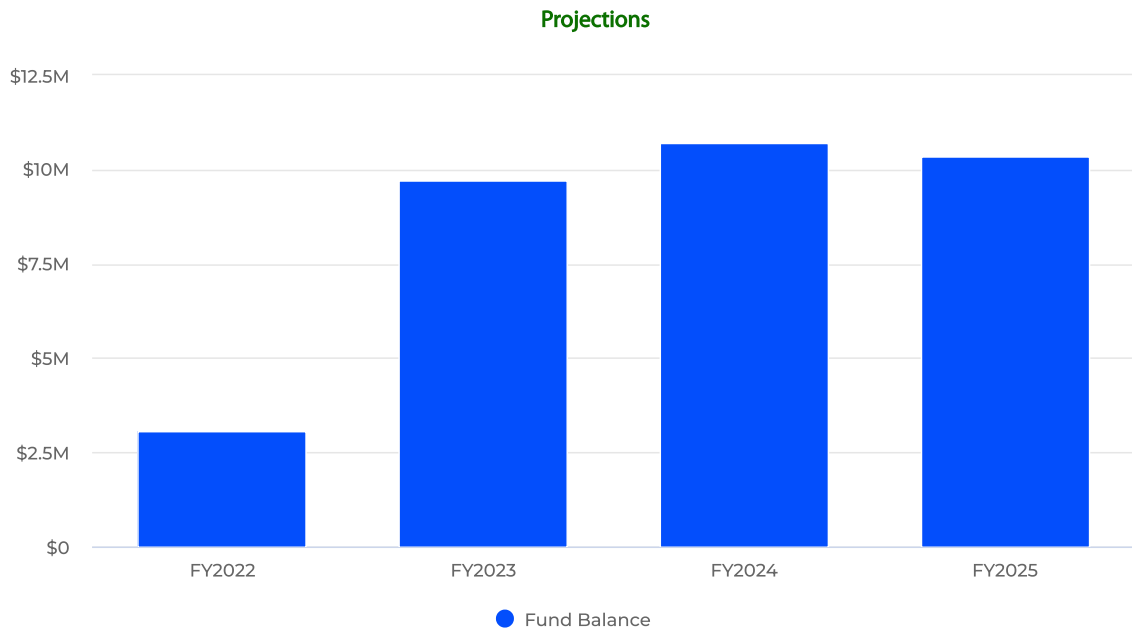
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Interest	\$260,160	\$0	\$100,000	\$100,000	N/A
Transfers	\$6,900,000	\$620,600	\$0	\$0	-100%
Appropriated Fund Balance	\$0	\$785,900	\$350,000	\$350,000	-55.5%
Total Revenue Source:	\$7,160,160	\$1,406,500	\$450,000	\$450,000	-68%

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Transfers	\$0	\$429,600	\$450,000	\$450,000	4.7%
Contingency	\$0	\$575,500	\$0	\$0	-100%
Sheriff Vehicles	\$511,781	\$56,300	\$0	\$0	-100%
Contracted Services	\$0	\$300,000	\$0	\$0	-100%
Radio System Equipment	\$0	\$45,100	\$0	\$0	-100%
Total Expense Objects:	\$511,781	\$1,406,500	\$450,000	\$450,000	-68%



Fund Balance

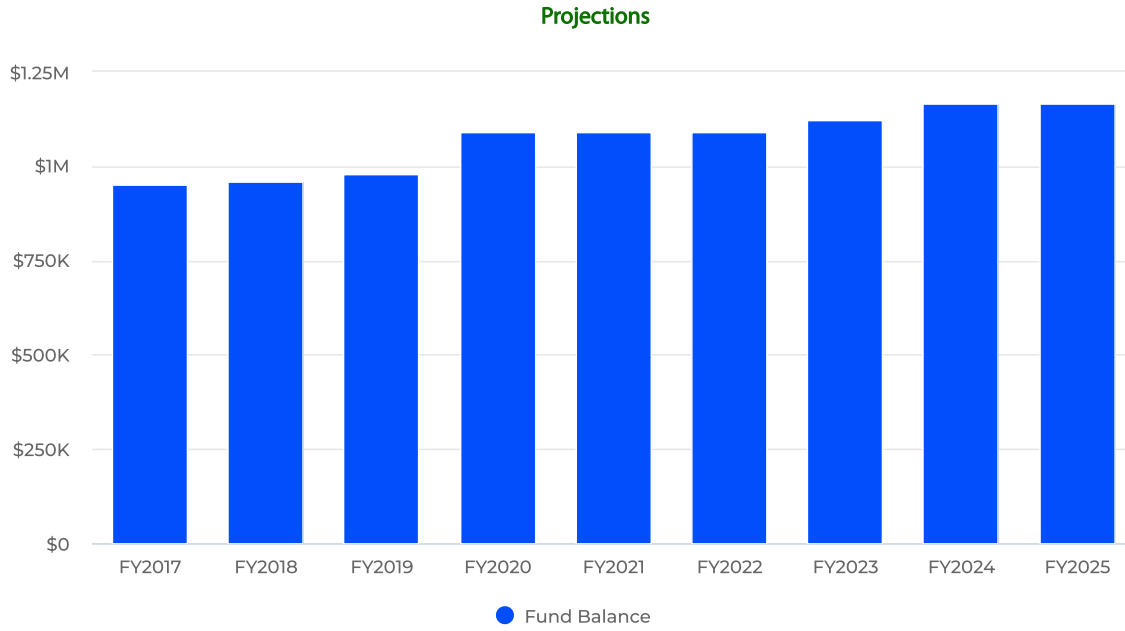




County Capital Reserve Fund

This fund is used to account for future major capital outlays for the benefit of the County. The County utilizes this fund to set aside funding for future large capital projects, and when the County spends these funds on capital projects, the funds are transferred to the Capital Improvements Fund. (SPI #4 [↗](#) BMI #5 [↗](#))

Fund Balance



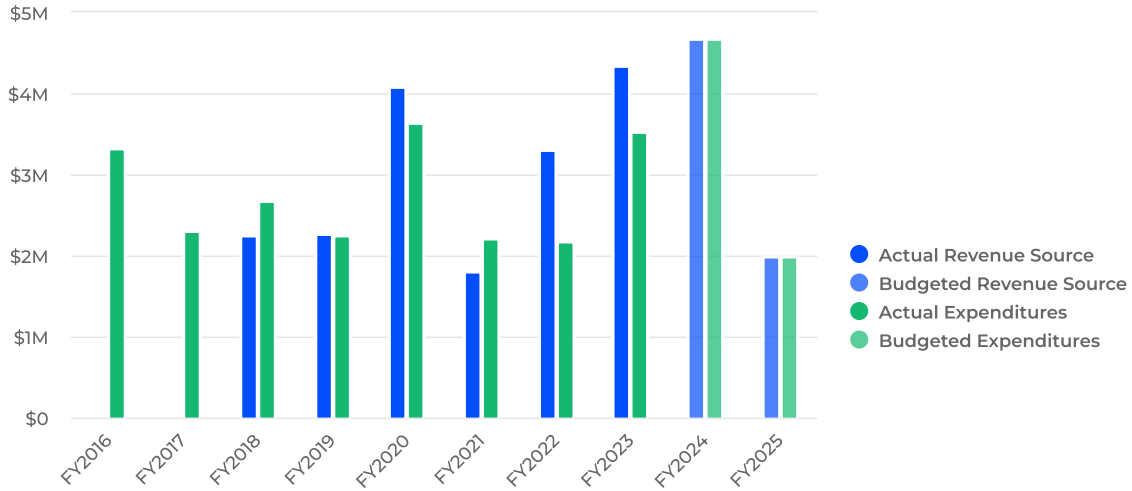


School Capital Projects Fund

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

Summary

County of Carteret is projecting \$2M of revenue in FY2025, which represents a 57.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 57.2% or \$2.68M to \$2M in FY2025.



School Capital Projects Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$1,333,118	\$2,142,012	\$271,012	\$271,012
Revenues				
Interest	\$62,119	\$0	\$100,000	\$100,000
Transfers	\$4,289,230	\$1,890,000	\$1,900,000	\$1,900,000
Appropriated Fund Balance	\$0	\$2,786,542	\$0	\$0
Total Revenues:	\$4,351,349	\$4,676,542	\$2,000,000	\$2,000,000
Expenditures				
Category II	\$447,263	\$602,066	\$0	\$0
Category III	\$295,322	\$170,000	\$0	\$0
Restroom Improvements	\$0	\$0	\$0	\$125,000
Technology	\$147,732	\$0	\$0	\$0
Category I	\$1,749,269	\$1,926,986	\$2,000,000	\$1,875,000
Prior Year Category I	\$880,397	\$1,722,548	\$0	\$0
Prior Year Category III	\$0	\$85,380	\$0	\$0



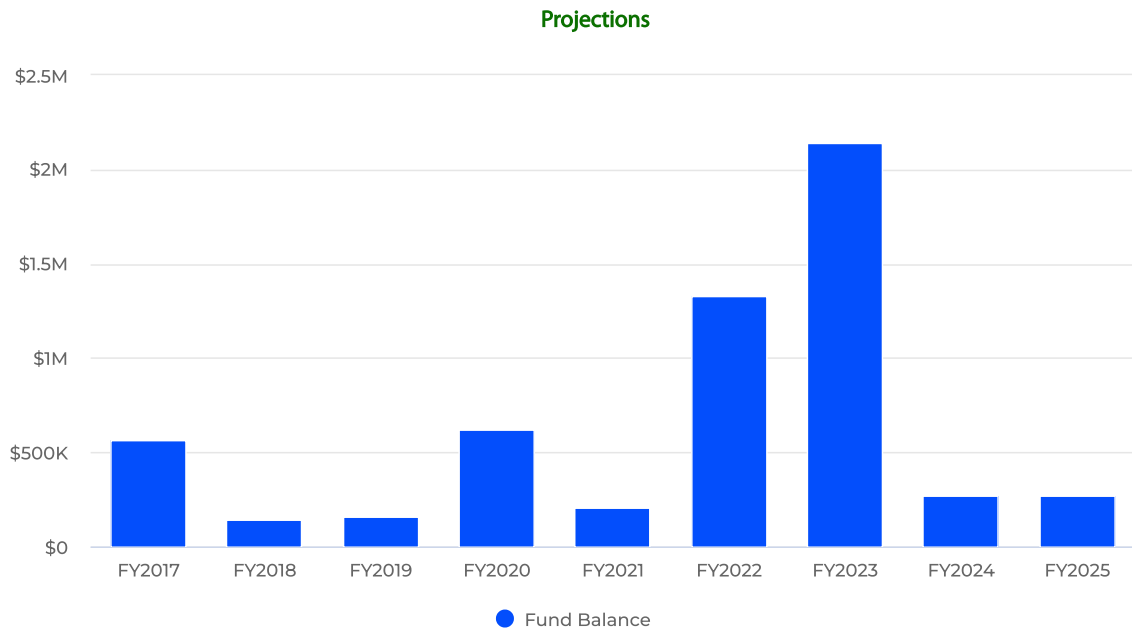
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Prior Year Technology	\$22,474	\$0	\$0	\$0
Prior Year Category II	\$0	\$169,562	\$0	\$0
Total Expenditures:	\$3,542,455	\$4,676,542	\$2,000,000	\$2,000,000
Total Revenues Less Expenditures:	\$808,894	\$0	\$0	\$0
Ending Fund Balance:	\$2,142,012	\$2,142,012	\$271,012	\$271,012

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Category II	\$447,263	\$602,066	\$0	\$0	-100%
Category III	\$295,322	\$170,000	\$0	\$0	-100%
Restroom Improvements	\$0	\$0	\$0	\$125,000	N/A
Technology	\$147,732	\$0	\$0	\$0	0%
Category I	\$1,749,269	\$1,926,986	\$2,000,000	\$1,875,000	-2.7%
Prior Year Category I	\$880,397	\$1,722,548	\$0	\$0	-100%
Prior Year Category III	\$0	\$85,380	\$0	\$0	-100%
Prior Year Technology	\$22,474	\$0	\$0	\$0	0%
Prior Year Category II	\$0	\$169,562	\$0	\$0	-100%
Total Expense Objects:	\$3,542,455	\$4,676,542	\$2,000,000	\$2,000,000	-57.2%



Fund Balance



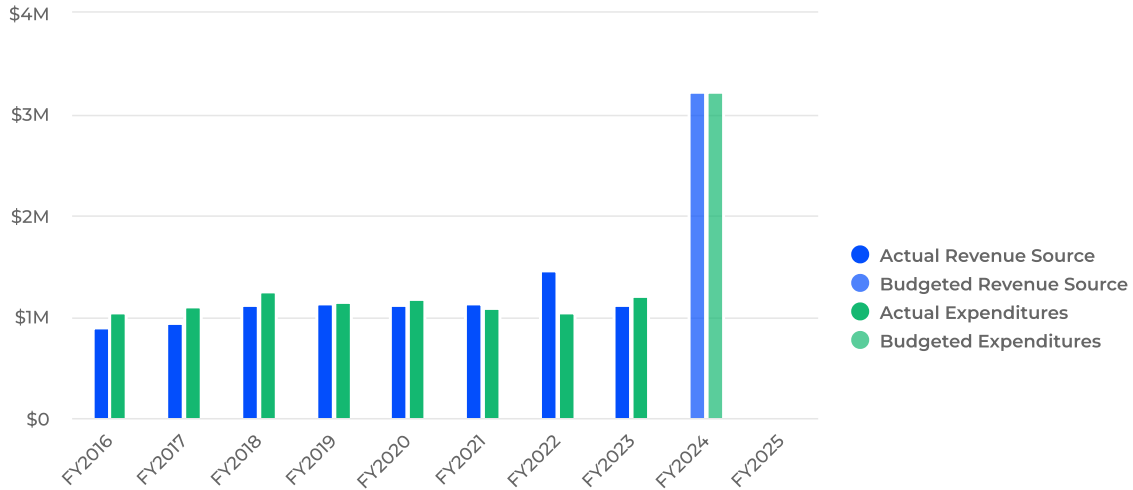


Water Fund

The Water Fund is an enterprise fund which is used to account for all the financial activity associated with operating the County's Water System. The fund is primarily supported by usage charges from water customers. In December 2023, Carteret County finalized the sale of the water system and turned over operations to a private company. (SPI #4 BMI #1,5&7)

Summary

County of Carteret is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$3.23M to \$0 in FY2025.

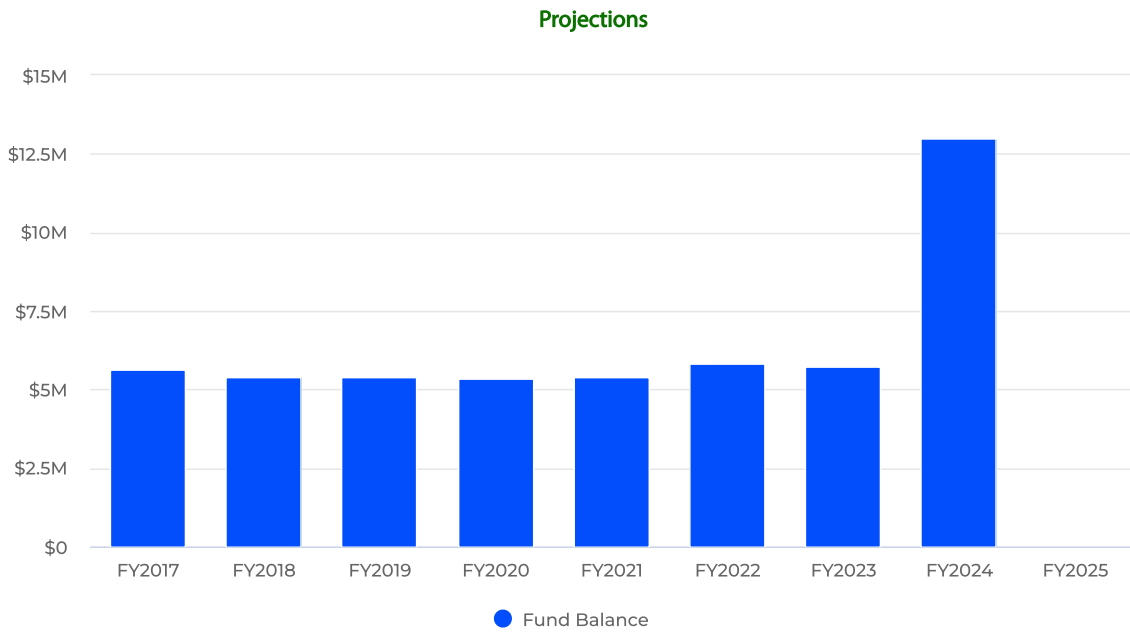


Water Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget
Beginning Fund Balance:	\$5,812,673	\$5,726,885	\$13,003,885	\$13,003,885
Revenues				
Interest	\$74,453	\$0	\$0	\$0
Miscellaneous	\$0	\$822,000	\$0	\$0
Appropriated Fund Balance	\$0	\$1,371,000	\$0	\$0
Operating Revenues	\$1,053,436	\$1,040,000	\$0	\$0
Total Revenues:	\$1,127,890	\$3,233,000	\$0	\$0
Expenditures				
Personnel	\$288,538	\$286,100	\$0	\$0
Operating	\$886,947	\$764,400	\$0	\$0
Debt Service	\$38,190	\$1,345,500	\$0	\$0
USDA Grant	\$0	\$822,000	\$0	\$0
Contingency	\$0	\$15,000	\$0	\$0
Total Expenditures:	\$1,213,675	\$3,233,000	\$0	\$0
Total Revenues Less Expenditures:	-\$85,785	\$0	\$0	\$0
Ending Fund Balance:	\$5,726,888	\$5,726,885	\$13,003,885	\$13,003,885



Fund Balance





GENERAL FUND DEPARTMENTS

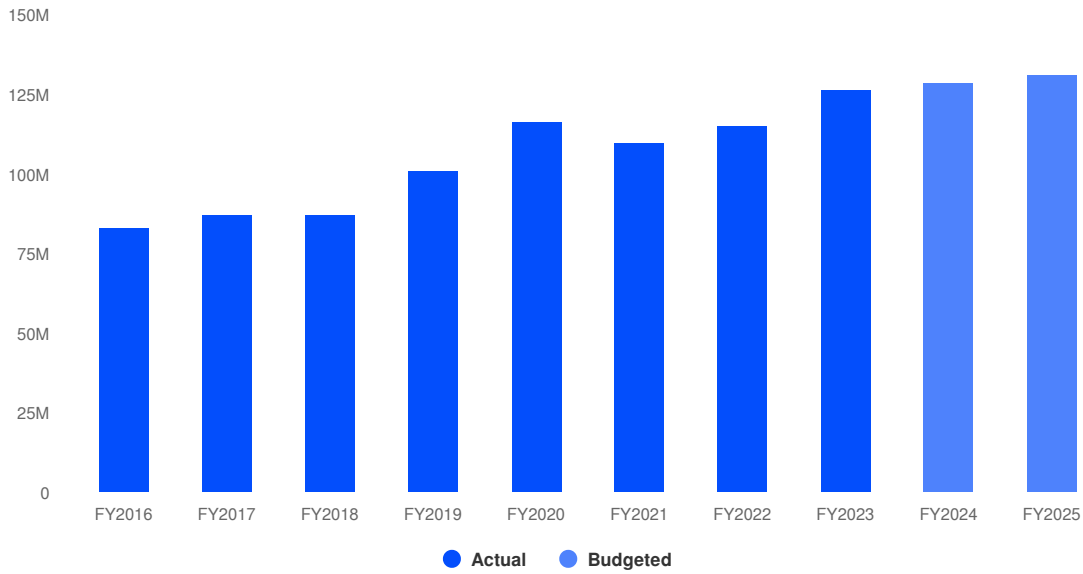


General Fund Departments

Revenues Summary

\$130,928,000 **\$2,047,952**
(1.59% vs. prior year)

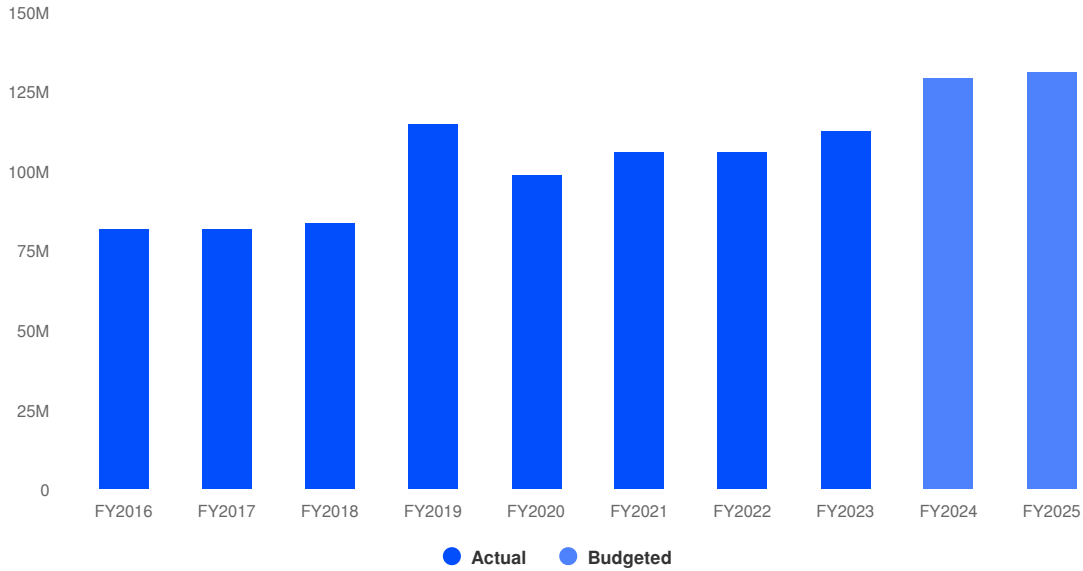
General Fund Departments Proposed and Historical Budget vs. Actual



Expenditures Summary

\$130,928,000 **\$1,464,952**
(1.13% vs. prior year)

General Fund Departments Proposed and Historical Budget vs. Actual





Governing Body

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

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

Major Accomplishments

- Approved issuance of \$22 million Public School General Obligation Bonds for building additions and improvements.
- Approved improving the County's Emergency Communication System, a \$13 million project.
- Established two PORT teams through the Health Department for opioid addiction in compliance with the National Opioid Settlement Fund.
- Partnered with Integrated Care of Greater Hickory (ICGH) to locate and provide mental health services in Carteret County. Services should begin FY25.

Goals & Objectives

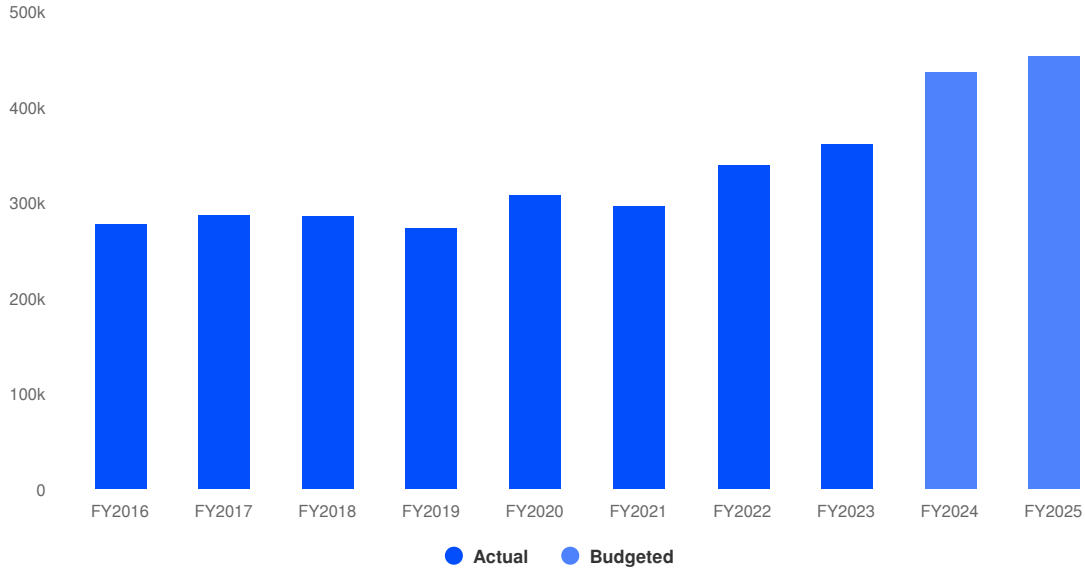
- Address county and school capital needs. *(SPI #4 [↗](#) BMI #3,6&7 [↗](#))*
- Maintain the County's high bond rating. *(SPI #1 [↗](#) BMI #1 [↗](#))*
- Improve mental health services, in compliance with National Opioid Cost Settlement. *(SPI #5 [↗](#) BMI #4 [↗](#))*
- Continue to monitor and inform the public of federal and state regulations. *(SPI #1 [↗](#) BMI #1 [↗](#))*
- Continue seeking methods and governmental partnerships of maintaining our waterways. *(SPI #4 [↗](#) BMI #9 [↗](#))*



Expenditures Summary

\$454,000 **\$16,270**
 (3.72% vs. prior year)

Governing Body Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$71,708	\$79,730	\$79,000	\$79,000	-0.9%
Operating	\$290,352	\$358,000	\$357,000	\$375,000	4.7%
Total Expense Objects:	\$362,059	\$437,730	\$436,000	\$454,000	3.7%



Administration

Tommy Burns
County Manager

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

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

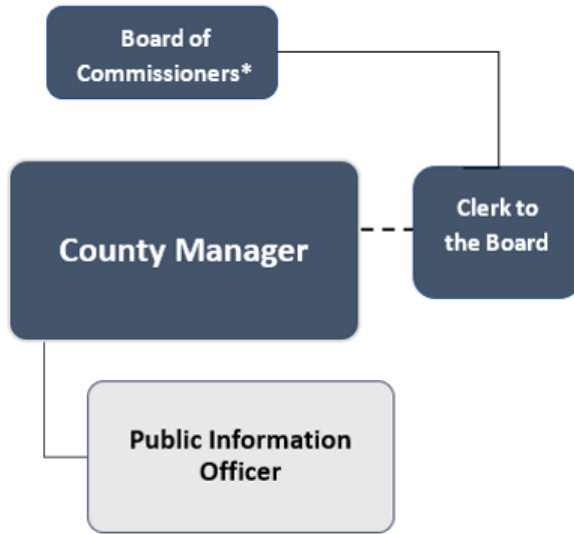
Major Accomplishments

- Continued developing a strategic plan for long term planning
- Improved county departments' efficiency and timeliness of projects and information
- Oversaw Health Department development of PORT Teams program in compliance with the National Opioid Cost Settlement
- Oversaw and coordinated NC Utilities Commission compliance and requirements for selling of water system

Goals & Objectives

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

Organizational Chart



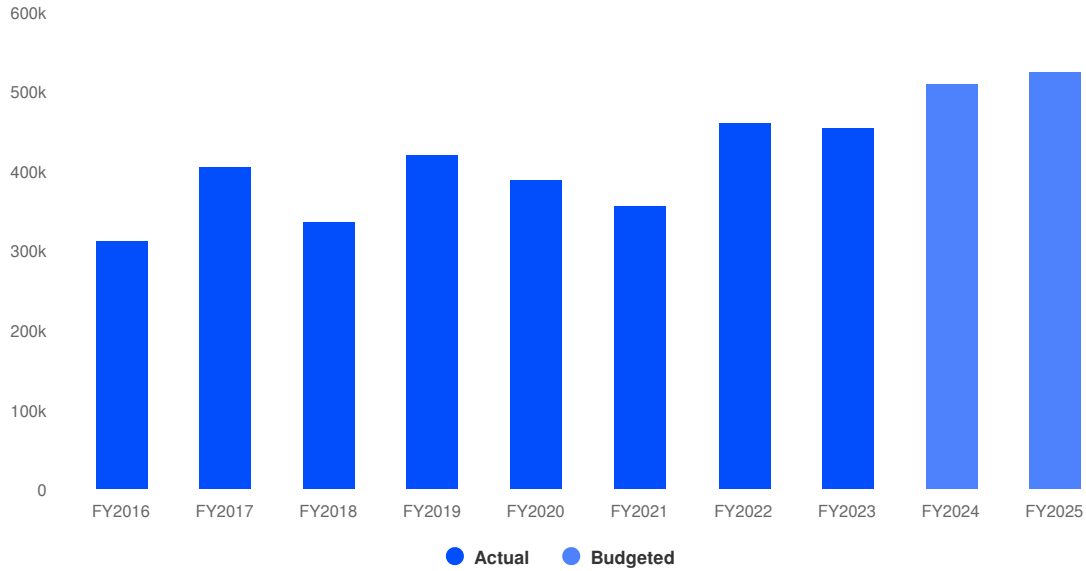
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Administration					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-	-	-	-	
Total	3.00	3.00	3.00	3.00	0.00%

Expenditures Summary

\$524,000 **\$14,050**
 (2.76% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$433,440	\$481,650	\$496,000	\$496,000	3%
Operating	\$21,889	\$28,300	\$28,000	\$28,000	-1.1%
Total Expense Objects:	\$455,328	\$509,950	\$524,000	\$524,000	2.8%

Information Technology

Ray Hall
IT Director

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

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

Major Accomplishments

- Upgraded county backup appliance infrastructure.
- Finished core network and server AHV lifecycle upgrades.
- Improved security infrastructure with e-mail security, SEIM, and XDR systems.
- Replaced remaining Windows 2012 servers.
- Implemented fiber internet services at most facilities.
- Implemented technology for departmental relocations.
- Worked with Tax Department on major system migration.
- Assisted DSS with traverse migration and iPad deployments.
- Continued expansion of GIS Services to municipalities.

Goals & Objectives

(SPI #1  BMI #1&5 )

- Review & update IT policies and procedures.
- Assist with primary & backup 911 Center improvements / renovations.
- Assist with new county radio system implementation.
- Migrate phone system to new cloud hosted service.
- Upgrade aging network switches and cameras.
- Begin migrations off of Windows 10 for users.
- GIS Arc Pro software migrations.
- Complete any tasks remaining for Tax Department migration and decommissions.
- Assist BOE with primary and general presidential elections.
- Assist departments with various technical implementations.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
# of work orders completed per month	468	498	500
<i>Efficiency</i>			
Average work order completion time (in minutes)	26	23	30
<i>Effectiveness</i>			
Customer Satisfaction - timeliness of service	99%	100%	99%
Customer Satisfaction - quality of service	99%	99%	99%
Annual employee security training completion	99%	99%	99%
Monthly phishing testing - average phish prone percent	1.9%	2.3%	2%

Organizational Chart



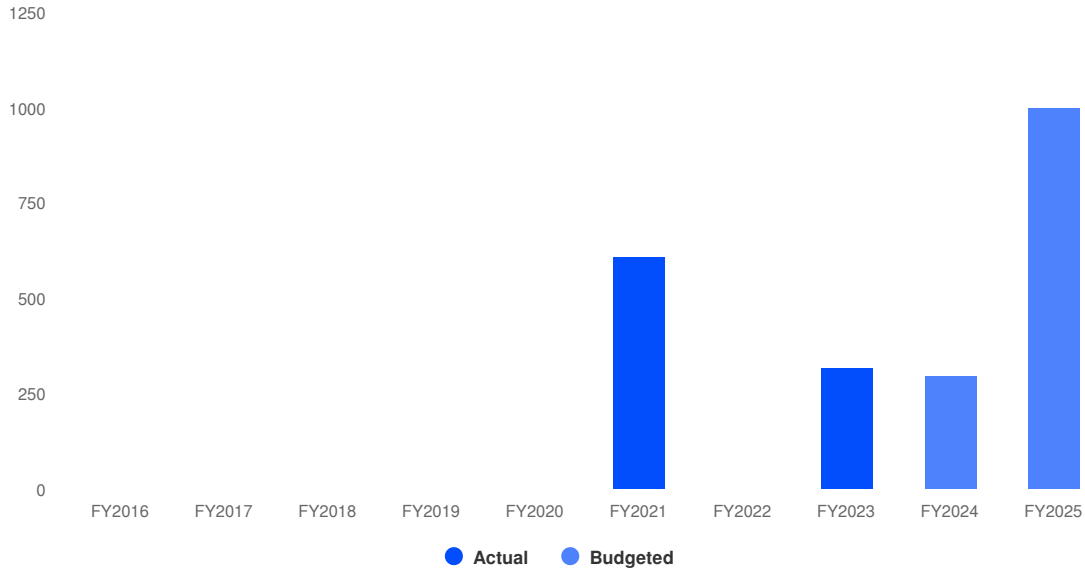
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Information Technology					
Full Time	12.00	13.00	13.00	13.00	
FTE - Part Time	-	-	-	-	
Total	12.00	13.00	13.00	13.00	0%

Revenues Summary

\$1,000 **\$700**
(233.33% vs. prior year)

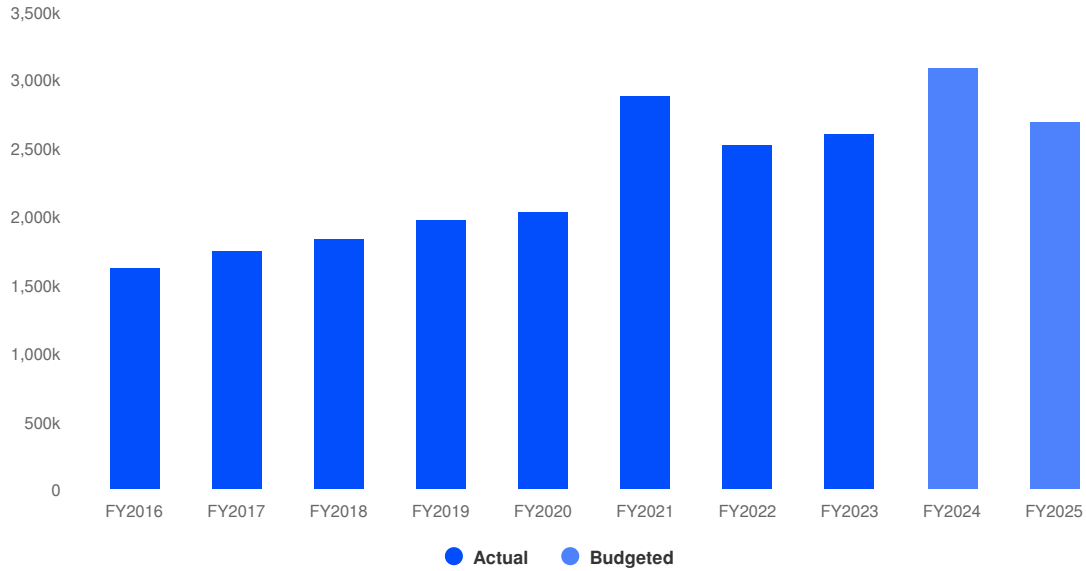
Information Technology Proposed and Historical Budget vs. Actual



Expenditures Summary

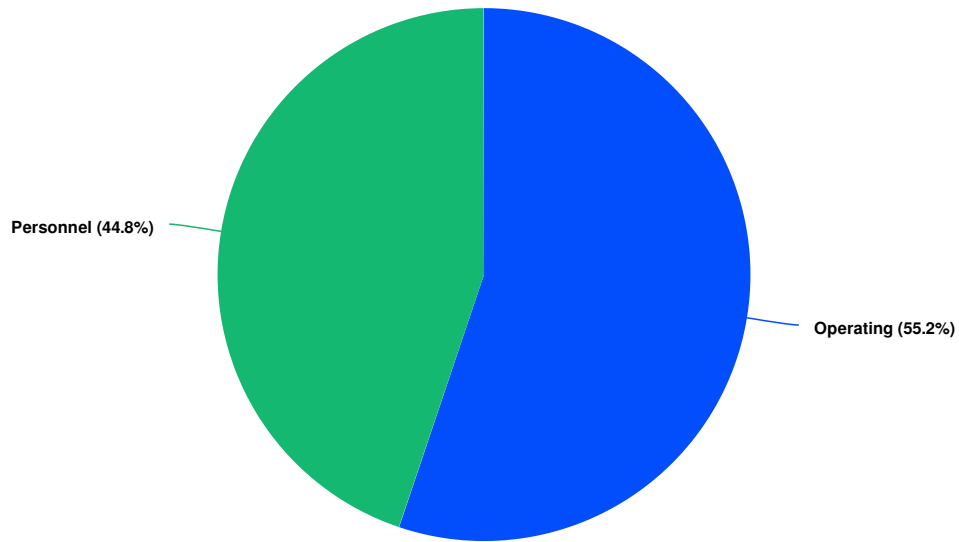
\$2,702,000 **-\$388,773**
(-12.58% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type




Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,015,940	\$1,187,423	\$1,212,000	\$1,211,000	2%
Operating	\$1,103,965	\$1,598,350	\$1,491,000	\$1,491,000	-6.7%
Capital	\$484,609	\$305,000	\$0	\$0	-100%
Total Expense Objects:	\$2,604,514	\$3,090,773	\$2,703,000	\$2,702,000	-12.6%

Finance

Dee Meshaw

Deputy County Manager/ Finance Director

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

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

Major Accomplishments

- Received the distinguished Budget Presentation Award from Government Financial Officers Association (GFOA) for fiscal year 2024 budget document; the County's 28th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2022, the County's 26th consecutive year.
- Managed federal funding and reporting for COVID-19.
- Maintained a debt affordability model to assist the County Commissioners in meeting capital building needs.
- Issued \$22 million Public School General Obligation Bonds.

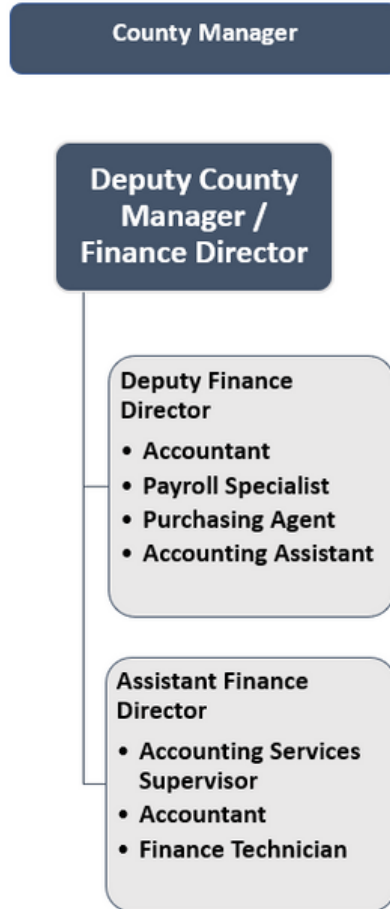
Goals & Objectives

(SFI #1 [↗](#) BMI #1&5 [↗](#))

- Continue managing federal funding and reporting for programs such as ARPA and State Capital Infrastructure funding grants.
- Assist with Opioid Settlement funding and reporting.
- Coordinate with school system on funding plan for capital needs of School Bond Referendum.
- Maintain the County's high bond rating.
- Assist the Board of Commissioners in implementing the capital needs assessment through financing and pay as you go.



Organizational Chart



Staffing

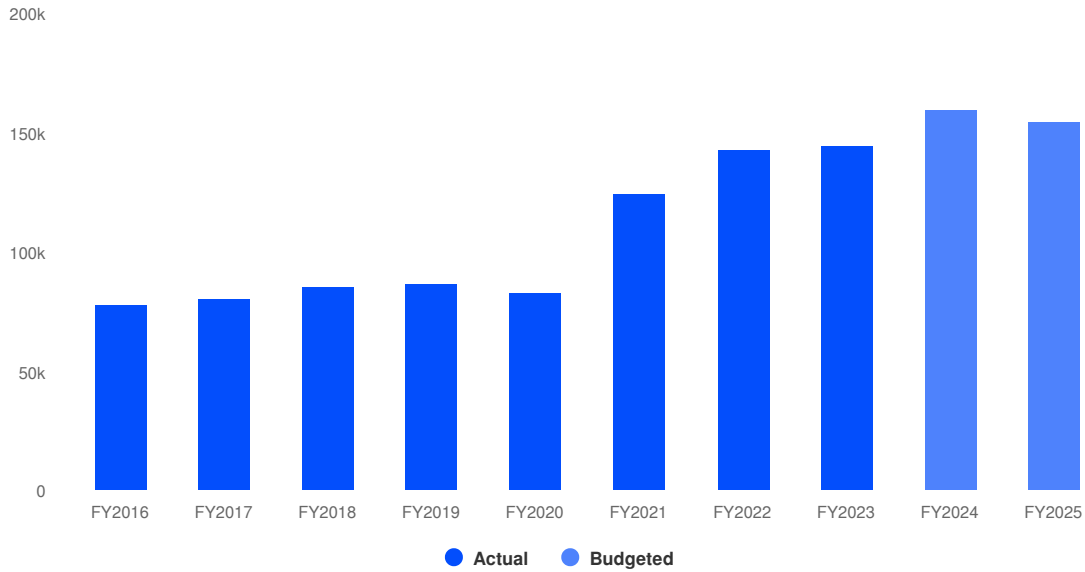
	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Finance					
Full Time	8.52	10.00	10.00	10.00	
FTE - Part Time	-	-	-	-	
Total	8.52	10.00	10.00	10.00	0.00%

Revenues Summary

\$155,000 -\$5,000

(-3.13% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



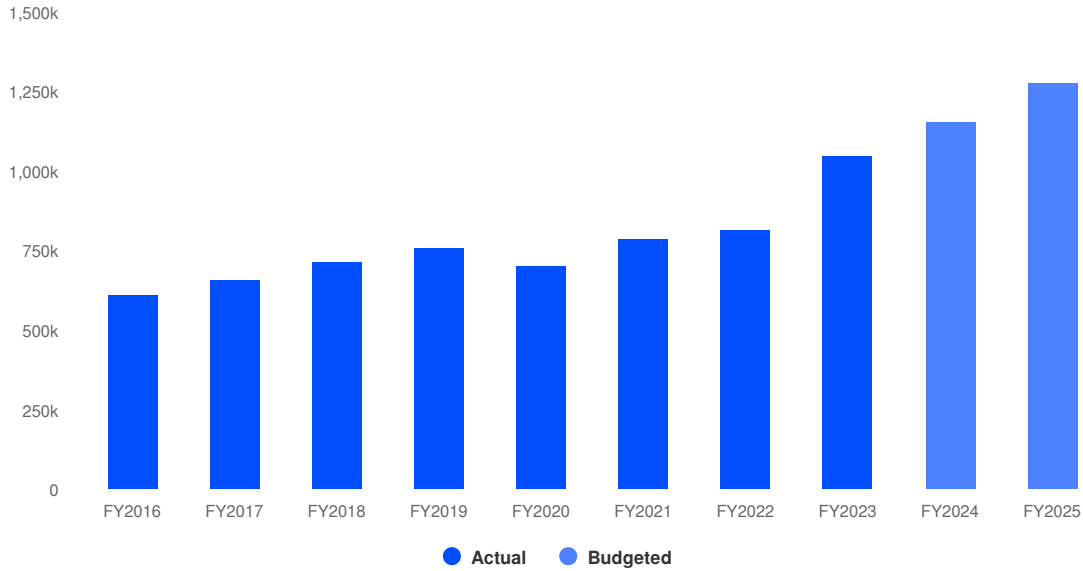
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Transfers	\$144,564	\$160,000	\$155,000	\$155,000	-3.1%
Total Revenue Source:	\$144,564	\$160,000	\$155,000	\$155,000	-3.1%

Expenditures Summary

\$1,279,000
\$123,339
(10.67% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$831,181	\$924,161	\$1,046,000	\$1,048,000	13.4%
Operating	\$215,308	\$231,500	\$231,000	\$231,000	-0.2%
Total Expense Objects:	\$1,046,489	\$1,155,661	\$1,277,000	\$1,279,000	10.7%

Human Resources

Heather Daigle

Human Resources Director

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

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

Major Accomplishments

- Worked to enhance employee benefits.
- Expanded urgent care partnerships for employees which offer additional medical services for accidents and injuries.
- Revamped safety incident forms for employees and non-employees.

Goals & Objectives

(SPI #1  BMI #1&5 )

- Research the possibility of a new HR system solution that allows for more efficient processes and minimize manual procedures.
- Revise Personnel and Safety Policies.
- Roll out a Management Training Program/Series for supervisors and managers.
- Develop an Active Shooter training program and facilitate to County employees.
- Develop career plans with departments.
- Survey employees to identify trends and areas of improvement for HR (engagement survey, stay interviews).

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Employment FTE &PTE	637	665	675
New Hires	167	171	165
<i>Efficiency</i>			
Average time to fill vacancy (days)	53	52	50
#Orientation/Training Classes	40	42	50
<i>Effectiveness (Outcomes)</i>			
Turnover Rate	25%	22%	20%

Organizational Chart



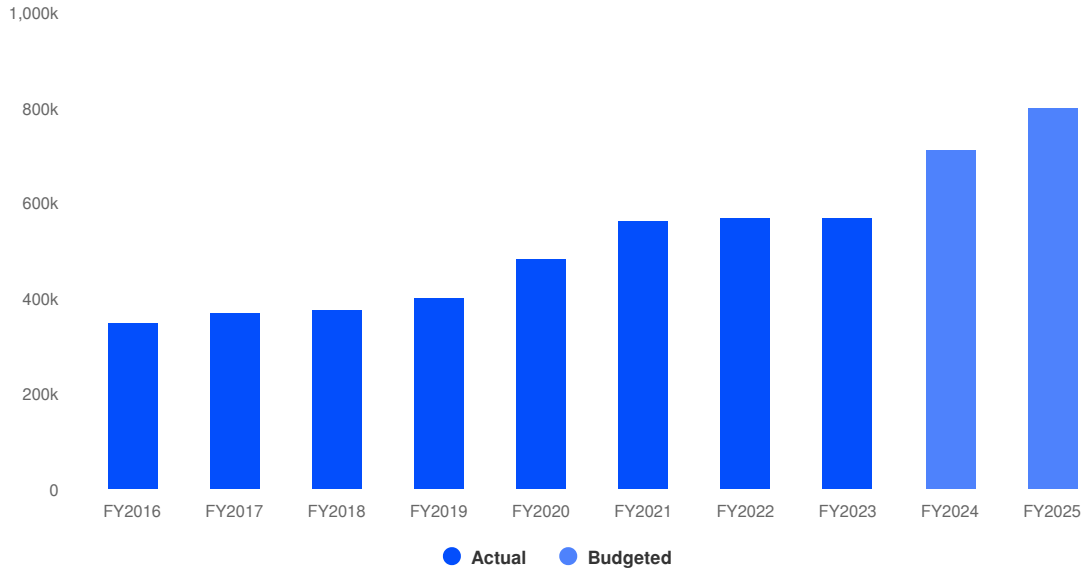
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Human Resources					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	0.29	0.50	0.50	0.50	
Total	5.29	5.50	5.50	5.50	0.00%

Expenditures Summary

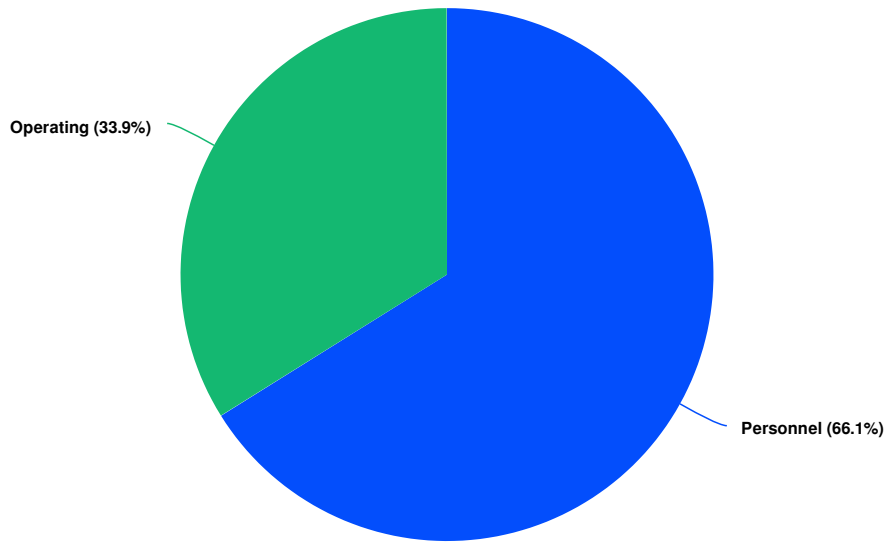
\$800,000 **\$89,055**
(12.53% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$436,537	\$538,275	\$529,000	\$529,000	-1.7%
Operating	\$132,930	\$172,670	\$271,000	\$271,000	56.9%
Total Expense Objects:	\$569,467	\$710,945	\$800,000	\$800,000	12.5%

Tax

Jessica Taylor
Tax Administrator

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

<https://carteretcountytax.com/> 

Major Accomplishments

- o Improved communication and education of citizens regarding NC Property Taxation through modification of county website and print mailings.
- o Implemented a public relations campaign to educate our citizens on exemption/exclusion programs.
- o Completed a full audit of all exemption/exclusion programs.
- o Continued to verify and cleanup data discrepancies found during software conversion.

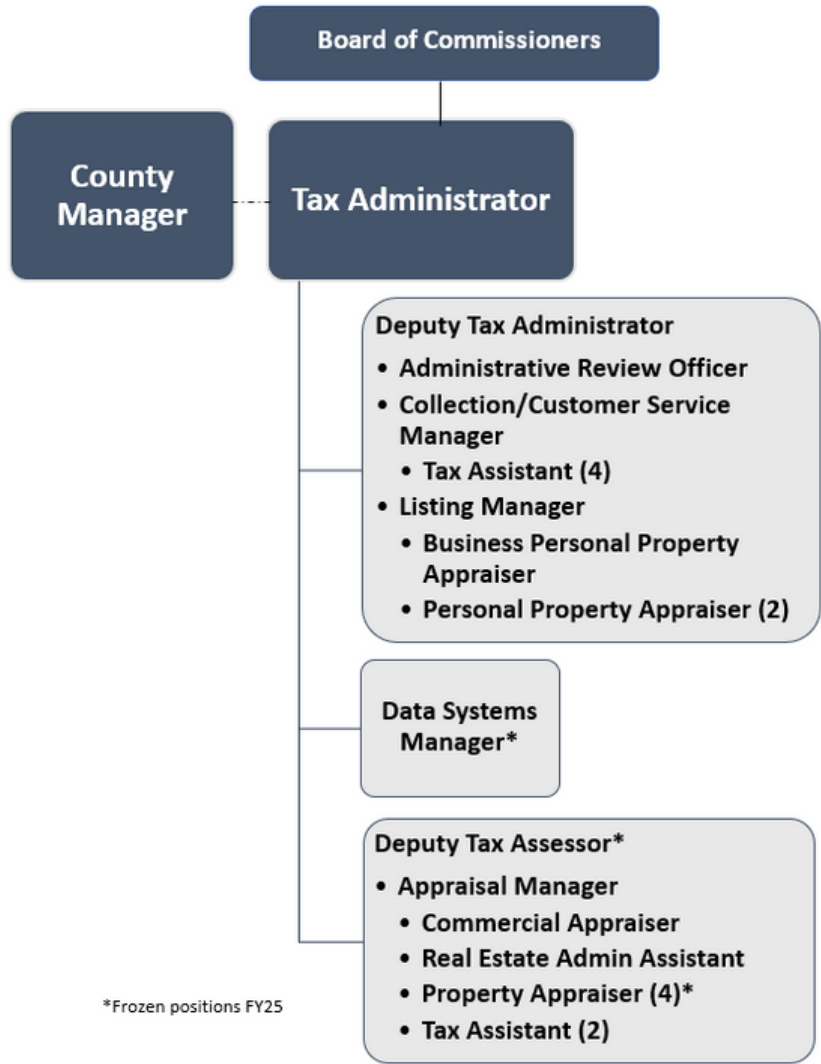
Goals & Objectives

(SPI #1 [↗](#) BMI #1&5 [↗](#))

- o Incorporate all statutory collection measures available, such as bank attachment, garnishment of wages, and debt set off, into the current collection program utilized for delinquent tax collection to improve collection rate.
- o Review and update the NCVTS repository for the county to assist with appraising motor vehicles in accordance with the Department of Revenue billing cycle.
- o Incorporate new resources and/or technologies to improve efficiency within the department.
- o Continue to strengthen communication with and education of our citizens regarding NC Property Taxation through community outreach and public relations campaigns.

Key Measures	FY 23 Actual	FY 24 Estimated	FY25 Target
<i>Workload (Output)</i>			
Number of Real Property Appeal Files	107	75	10% of total parcels during reappraisal year
<i>Efficiency</i>			
Number of online personal property listings filed	1353	1500	1600
<i>Effectiveness</i>			
Collection rate (%)	98.03%	98.00%	98.50%

Organizational Chart



*Frozen positions FY25

Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Tax					
Full Time	24.00	24.00	24.00	24.00	
FTE - Part Time	-	-	-	-	
Total	24.00	24.00	24.00	24.00*	0.00%

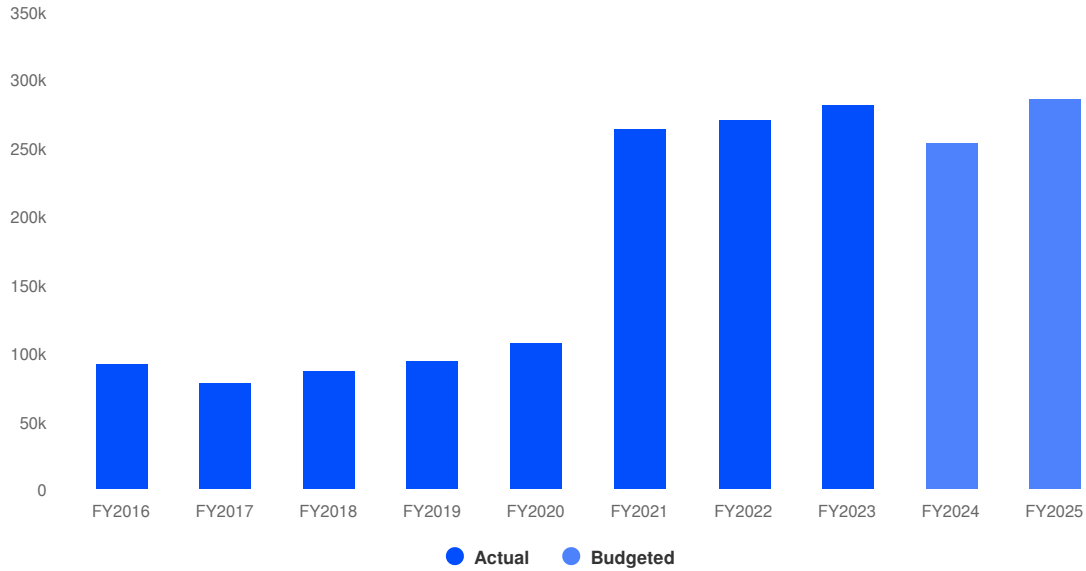
*FY25 Adopted Budget funds 18 full time positions and freezes 6 vacancies.



Revenues Summary

\$286,000
\$32,000
(12.60% vs. prior year)

Tax Proposed and Historical Budget vs. Actual



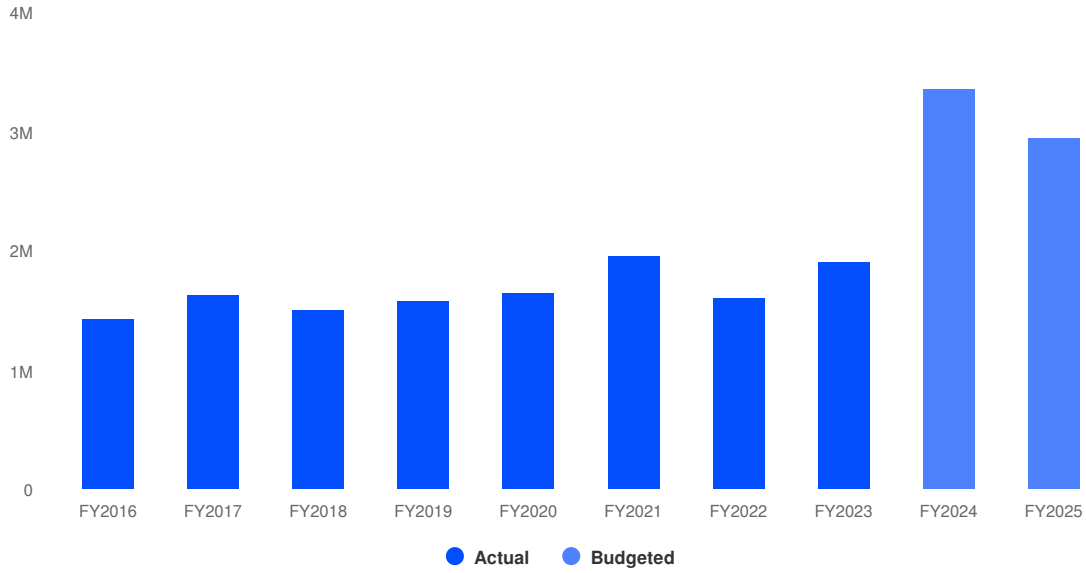
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$281,784	\$254,000	\$261,000	\$286,000	12.6%
Total Revenue Source:	\$281,784	\$254,000	\$261,000	\$286,000	12.6%

Expenditures Summary

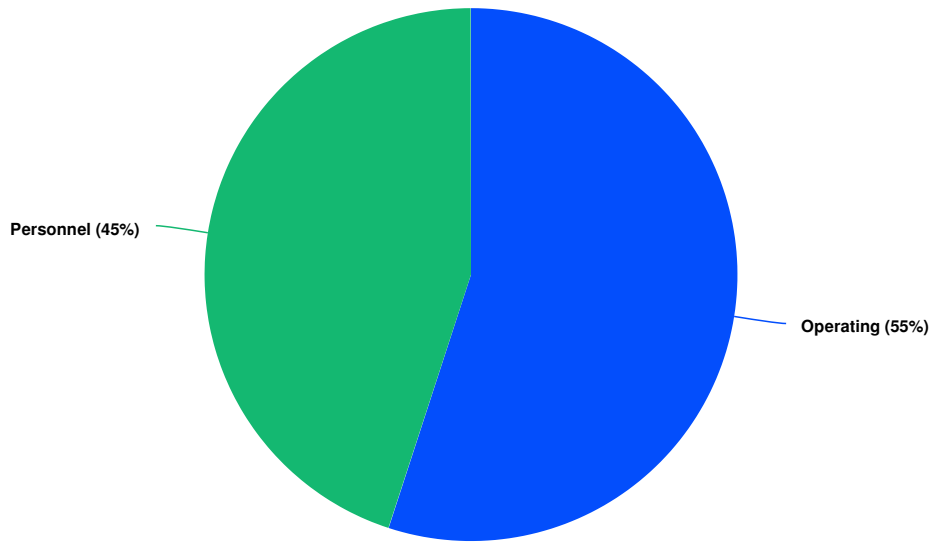
\$2,939,000 **-\$415,107**
(-12.38% vs. prior year)

Tax Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,076,835	\$1,131,607	\$1,320,000	\$1,322,000	16.8%
Operating	\$834,145	\$2,222,500	\$1,617,000	\$1,617,000	-27.2%
Total Expense Objects:	\$1,910,980	\$3,354,107	\$2,937,000	\$2,939,000	-12.4%

Legal

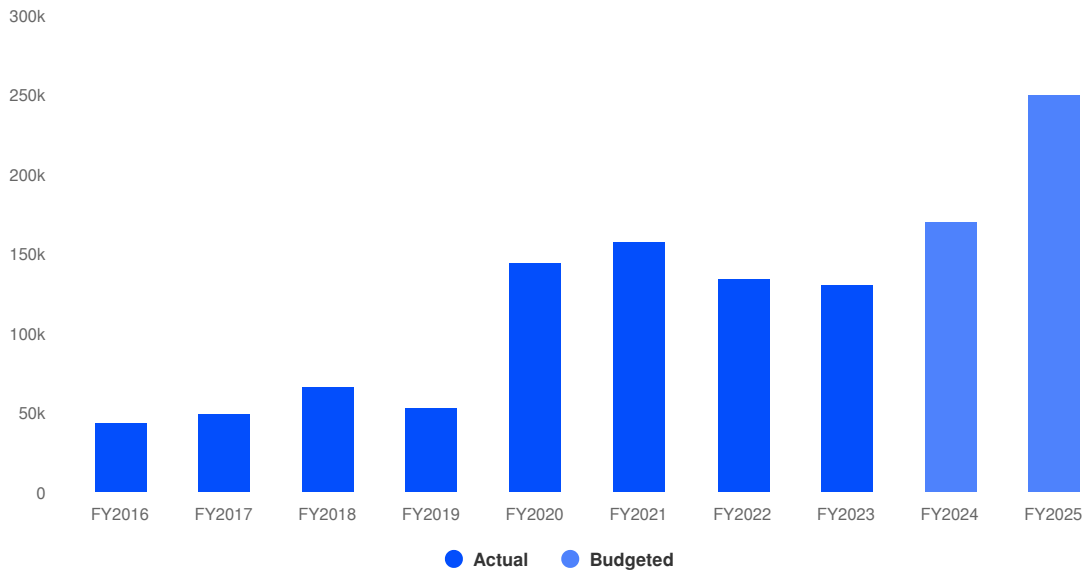
Sharon Griffin
County Attorney

Prior to FY25, all legal services were contracted with an outside firm. The County paid the firm by the hour to attend Board meetings and provide legal services. The contracted firm served at the pleasure of the Board of Commissioners. The FY25 Adopted Budget funds a Staff Attorney position to provide legal services in-house rather than contracting with an outside firm for such needs.

Expenditures Summary

\$250,000 **\$80,000**
(47.06% vs. prior year)

Legal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$25,000	\$0	\$243,000	\$243,000	N/A
Operating	\$104,780	\$170,000	\$7,000	\$7,000	-95.9%
Total Expense Objects:	\$129,780	\$170,000	\$250,000	\$250,000	47.1%



Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Legal					
Full Time	-	-	1.00	1.00	
FTE - Part Time	-	-	-	-	
Total	-	-	1.00	1.00	N/A

Court Facilities

Ken Raper
Clerk of Court

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

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

Major Accomplishments

- Replaced file cabinets in the criminal division with lockable cabinets.
- Purchased new document scanner for the special proceedings division.
- Installed new mail sorters to enhance and organize mail and correspondence to and from the Clerk's office to attorney's offices.
- Added metal storage cabinets in the hallways to provide additional storage for supplies and files.
- Placed two new tables in the district courtroom.

Goals & Objectives

(SPI #1 BMI #1&5)

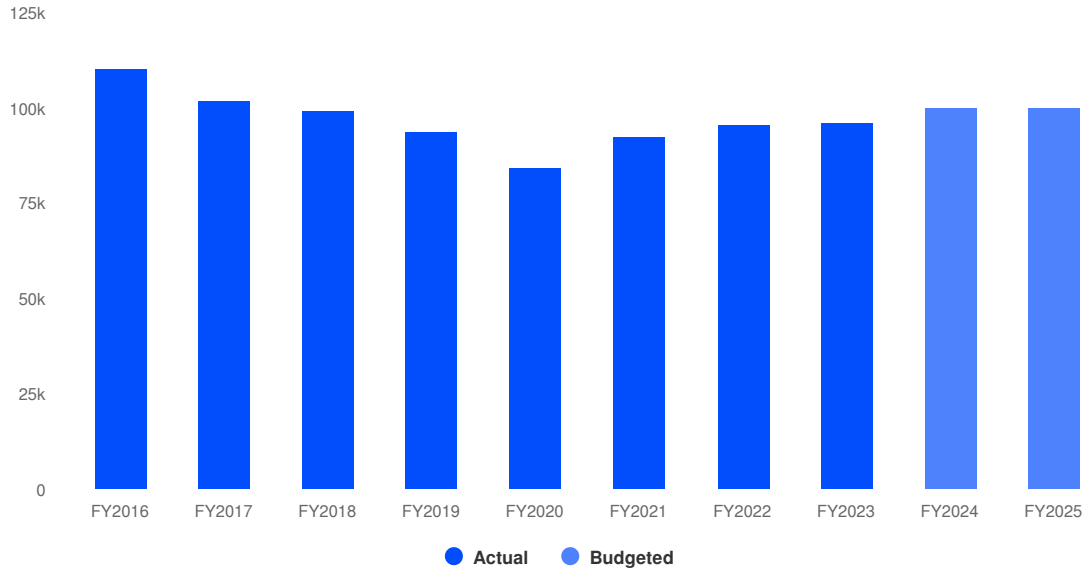
- Locate additional office space for personnel, equipment and files.
- Purchase new guest chairs for the District Attorney's office.
- Create seating area for clients in the District Attorney's office.
- Upgrade chairs in Superior Courtroom #1.



Revenues Summary

\$100,000 \$0
 (0.00% vs. prior year)

Court Facilities Proposed and Historical Budget vs. Actual



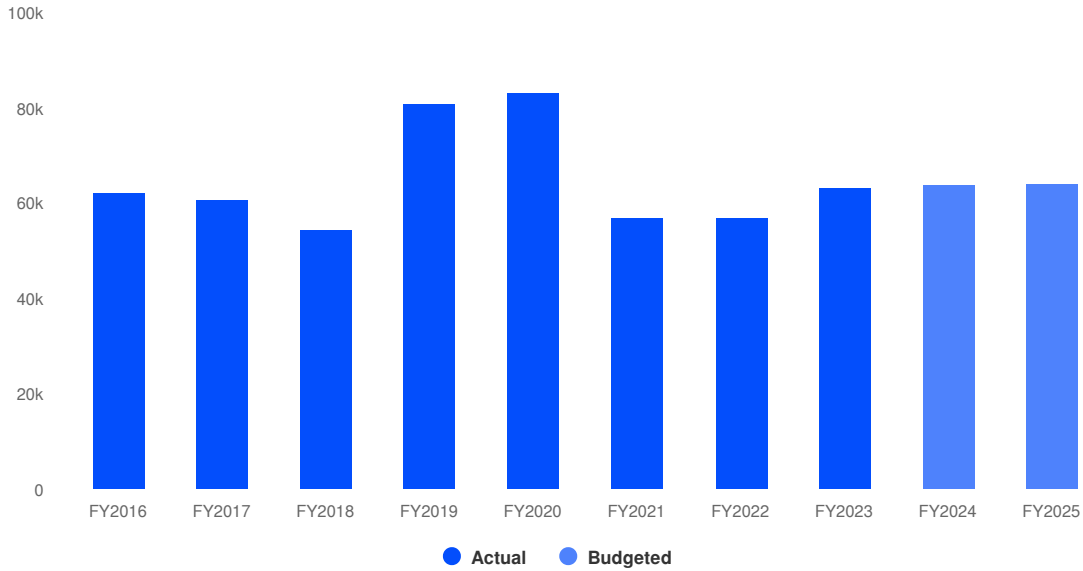
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$95,776	\$100,000	\$100,000	\$100,000	0%
Total Revenue Source:	\$95,776	\$100,000	\$100,000	\$100,000	0%

Expenditures Summary

\$64,000 \$85
 (0.13% vs. prior year)

Court Facilities Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$63,274	\$63,915	\$64,000	\$64,000	0.1%
Total Expense Objects:	\$63,274	\$63,915	\$64,000	\$64,000	0.1%

Elections

Caitlin Sabadish
Elections Director

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

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

Major Accomplishments

- Successfully conducted the November 2023 Municipal Election.
- Increased absentee by mail and voter registration numbers.
- Proactively implemented and advised the public of legislative changes.
- Combated increased election scrutiny and misinformation campaigns.
- Increased education and outreach efforts by going to all municipalities and educating voters.
- Maintained exemplary customer service with increased voter registration, activity and misinformation.
- Implemented a texting communication service for our precinct officials.
- Deployed equipment carts for easier, more organized equipment delivery to our precincts.
- Purchased a folder/insert machine to increase office efficiency.
- Implemented Photo ID laws and conducted a photo ID seminar to educate voters.

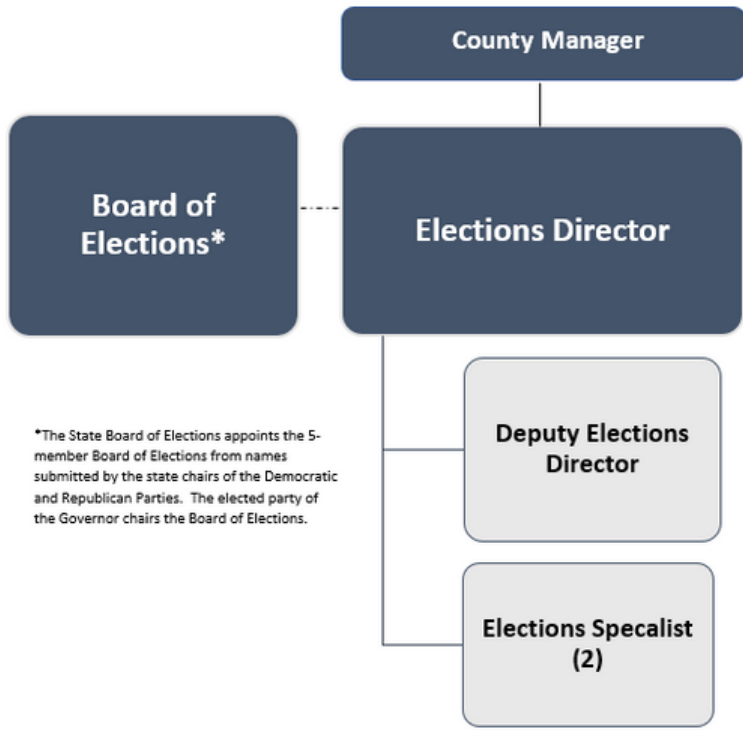
Goals & Objectives

(SPI #1 [🔗](#) BMI #1&5 [🔗](#))

- Stay abreast of ever changing election legislation.
- Maintain civic education and outreach efforts.
- Maintain social media presence.
- Successfully conduct the November 2024 Presidential General Election.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Elections Held	1	2	1
Number of Registered Voters	56,825	57,500	58,000
Early Voting Sites (general/primary)	3/0	3/4	4/0
Election Day Precincts (primary/municipal)	26/0	26/11	26/0
<i>Efficiency</i>			
# of employees to process and maintain voter list	4	4	4
<i>Effectiveness (Outcomes)</i>			
% of votes processed in less than 10 minutes	100%	100%	100%

Organizational Chart



Staffing

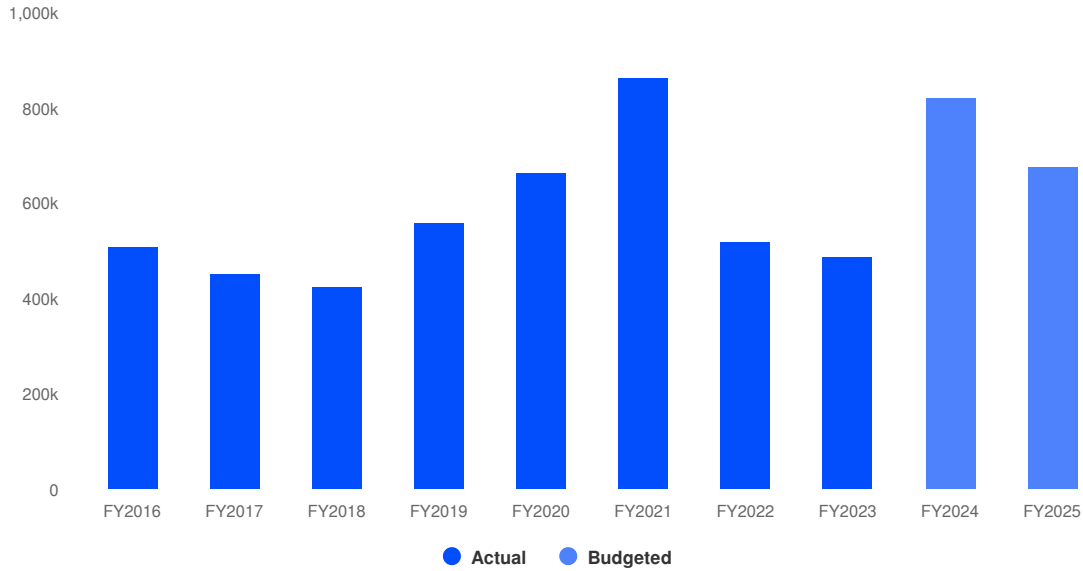
	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Elections					
Full Time	4.00	4.00	4.00	4.00	
FTE - Part Time	-	-	-	-	
Total*	4.00	4.00	4.00	4.00	0.00%

*Does not include poll workers

Expenditures Summary

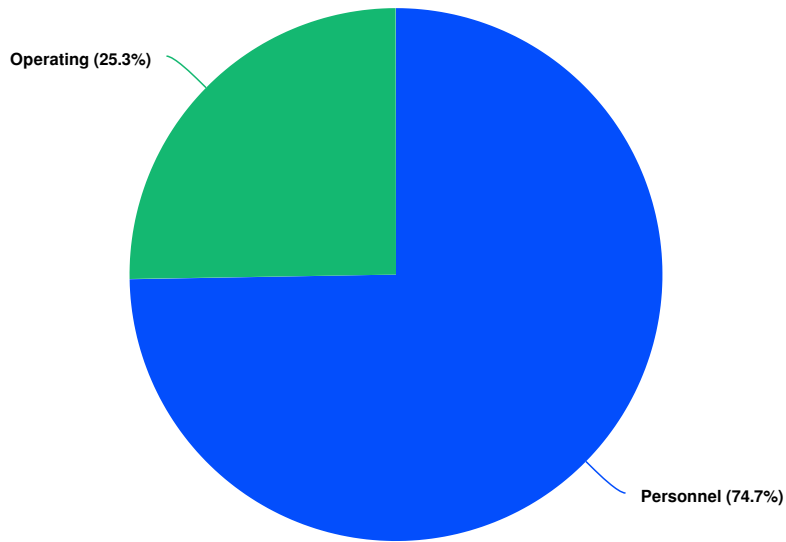
\$677,000 **-\$144,292**
(-17.57% vs. prior year)

Elections Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$352,768	\$596,947	\$506,000	\$506,000	-15.2%
Operating	\$134,795	\$224,345	\$171,000	\$171,000	-23.8%
Total Expense Objects:	\$487,563	\$821,292	\$677,000	\$677,000	-17.6%

Register of Deeds

Karen Hardesty
Register of Deeds

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

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



Major Accomplishments

- Bound & preserved 225 real estate books.
- Cross trained staff in new vital records system through state vital records.
- Began preservation of map books.

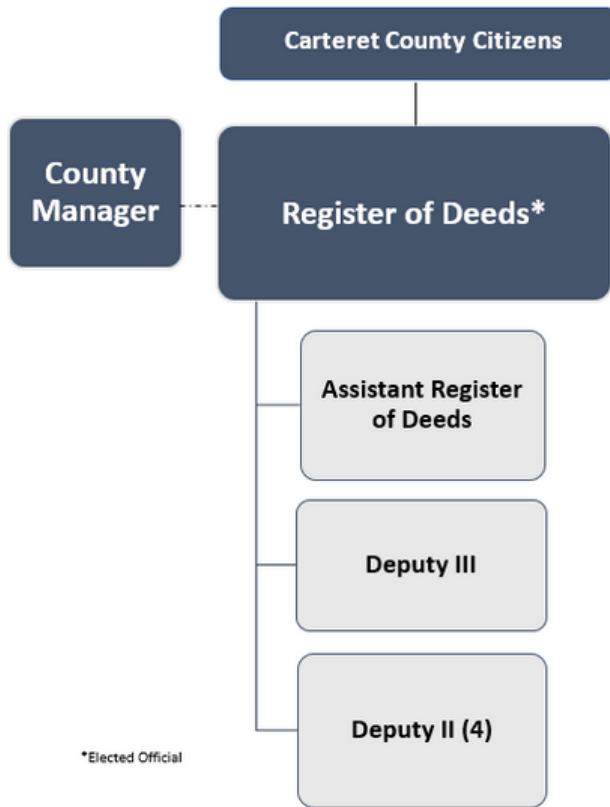
Goals & Objectives

(SPI #1 [↗](#) BMI #1&5 [↗](#))

- Complete digitization project on books A-Z & AA-ZZ.
- Educate public on recording notification service.
- Increase passport services.
- Preserve remaining 112 deed books & 44 map books.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Documents recorded	36,000	37,000	37,500
Certified copies	12,600	12,700	12,900
<i>Efficiency</i>			
Average # of documents processed per employee	5,142	5,286	5,357
Average document processing time	5 minutes	4 minutes	3 minutes
<i>Efficiency</i>			
% of days database is updated by 10:00 AM	100%	100%	100%
% of documents processed same day	100%	100%	100%

Organizational Chart



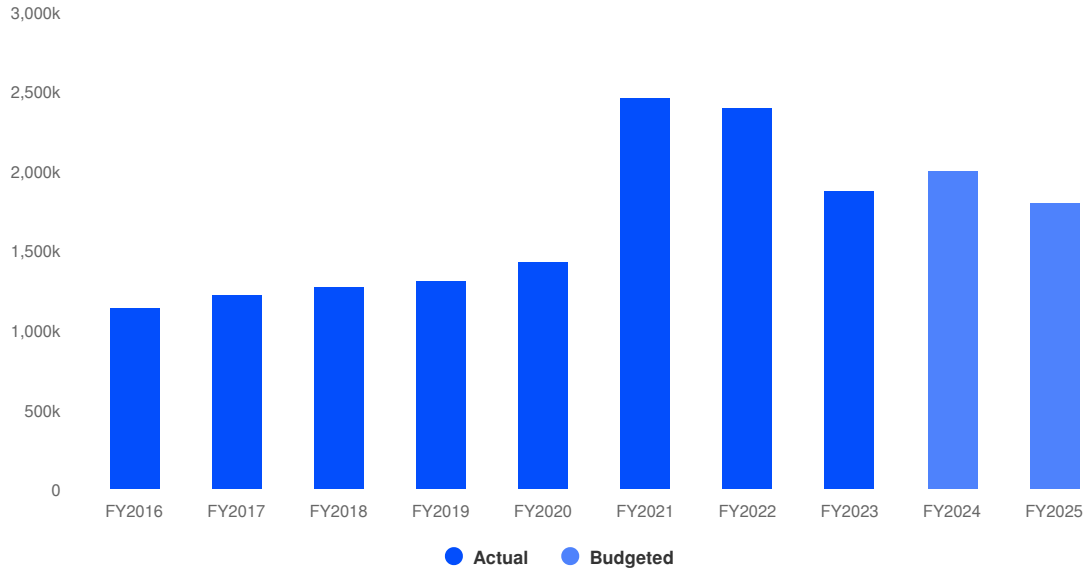
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Register of Deeds					
Full Time	7.00	7.00	7.00	7.00	
FTE - Part Time	-	-	-	-	
Total	7.00	7.00	7.00	7.00	0.00%

Revenues Summary

\$1,800,000 **-\$200,000**
(-10.00% vs. prior year)

Register of Deeds Proposed and Historical Budget vs. Actual



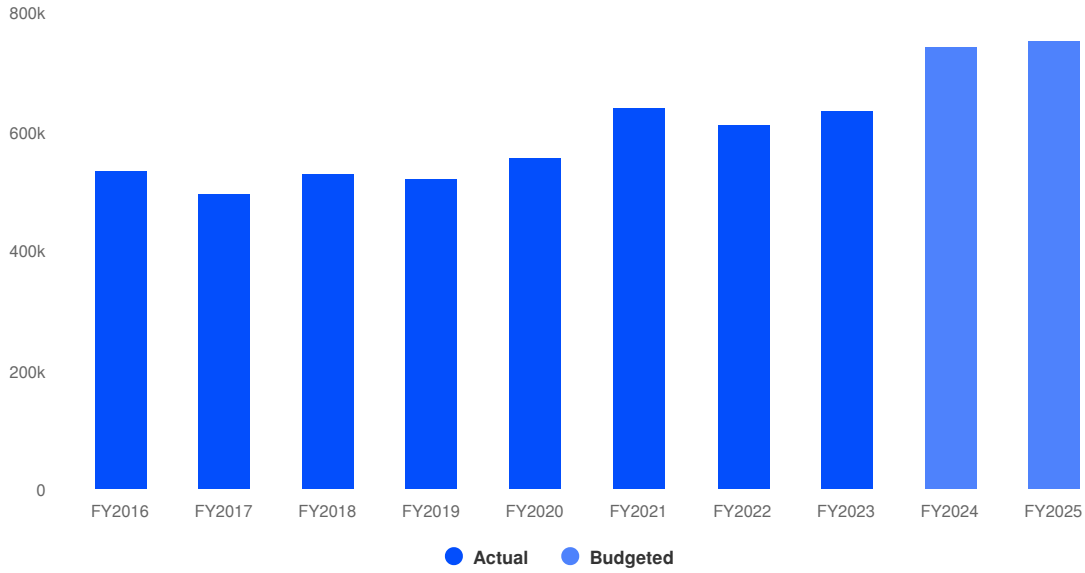
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$1,877,394	\$2,000,000	\$1,800,000	\$1,800,000	-10%
Intergovernmental	\$2,166	\$0	\$0	\$0	0%
Total Revenue Source:	\$1,879,560	\$2,000,000	\$1,800,000	\$1,800,000	-10%

Expenditures Summary

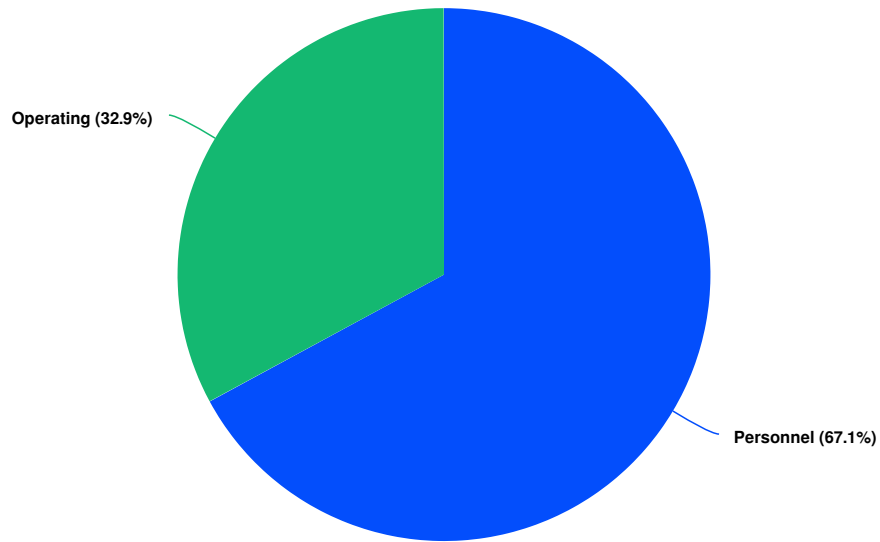
\$751,000 **\$7,725**
(1.04% vs. prior year)

Register of Deeds Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type




Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$444,455	\$493,975	\$504,000	\$504,000	2%
Operating	\$188,712	\$249,300	\$247,000	\$247,000	-0.9%
Total Expense Objects:	\$633,167	\$743,275	\$751,000	\$751,000	1%

Public Buildings

Aaron Elms

Public Buildings Director

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

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

Major Accomplishments

- Completed renovation of former RHA location to allow for new Land Use Center to open. Moved Planning and inspections into to the newly renovated space.
- Implemented a new “No Incandescent” bulb initiative to retrofit all lighting to LED to reduce energy costs and extend lighting systems lifespan.
- Filled empty position for maintenance technician.

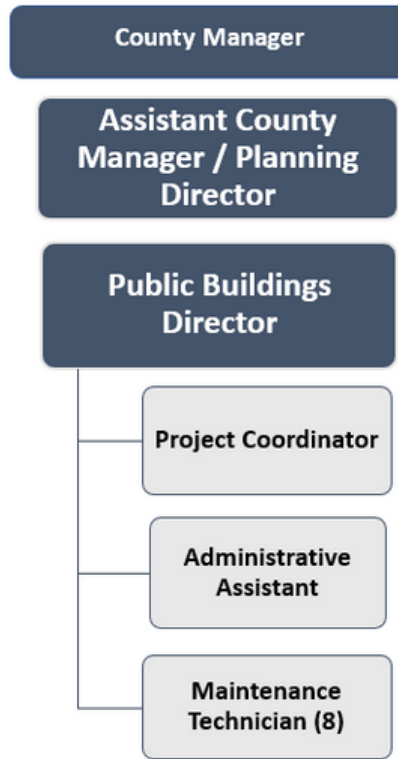
Goals & Objectives

(SPI #1 [↗](#) BMI #1&6 [↗](#))

- Work to replace current CMMS (computerized maintenance management system) to allow for a more user-friendly experience and provide better reporting and recording of maintenance requests.
- Establish a plan to procure quality custodial services for county facilities.
- Continue to follow the newly established PM program to increase efficiency of all county assets.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Total Work Orders	2,735	2,800	3,000
<i>Efficiency</i>			
Average number of work orders per technician	341	350	375
<i>Effectiveness (Outcomes)</i>			
Percentage of work orders completed in less than 1 week	93%	98%	99%

Organizational Chart



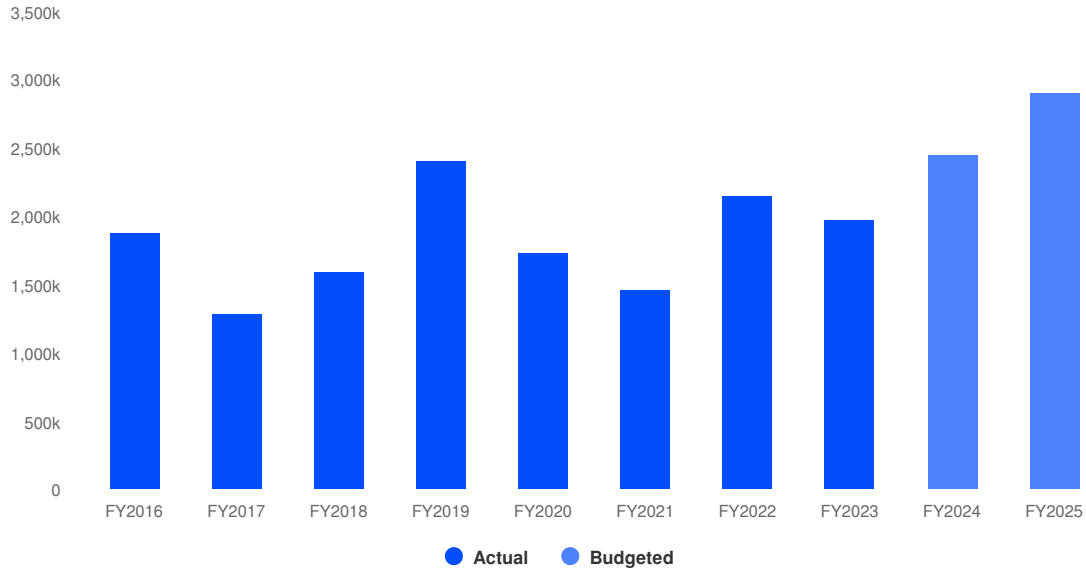
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Public Buildings					
Full Time	11.00	11.00	11.00	11.00	
FTE - Part Time	0.57	0.55	0.55	0.55	
Total	11.57	11.55	11.55	11.55	0.00%

Expenditures Summary

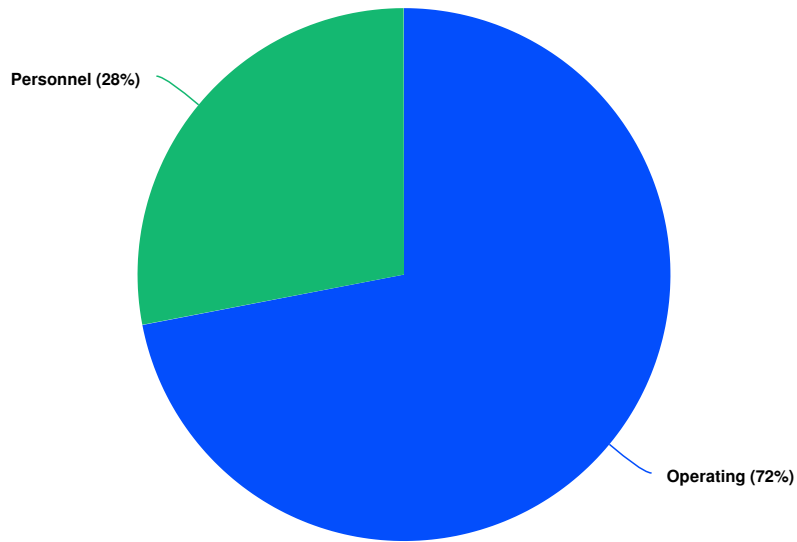
\$2,902,000 **\$445,837**
(18.15% vs. prior year)

Public Buildings Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$693,108	\$758,433	\$813,000	\$813,000	7.2%
Operating	\$1,162,549	\$1,653,126	\$2,050,000	\$2,089,000	26.4%
Capital	\$129,029	\$44,604	\$0	\$0	-100%
Total Expense Objects:	\$1,984,686	\$2,456,163	\$2,863,000	\$2,902,000	18.2%



Sheriff

Asa Buck
Sheriff

CRIMINAL DIVISION – Deputies patrol the rural areas of the county day and night reacting to observed violations of law and responding to complaints and incidents called into the communications center. Deputies investigate all crimes, robbery, rape, murder, assault, breaking and entering, larceny, etc. Deputies respond and regain control at fights, civil disturbances, violent domestic disputes, and other confrontations. Deputies must prepare cases for prosecution and testify in court. Each year deputies serve thousands of warrants, criminal summons, and other criminal papers issued by the Clerk of Court and magistrate's office. Deputies also perform thousands of crime prevention services, business and residential security checks each year. Criminal detectives investigate higher level 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 service for citizens, and perform numerous other duties relating to special projects. Drug detectives and crime suppression unit deputies perform drug enforcement throughout the county.

CIVIL DIVISION – The Sheriff is statutorily required to maintain order and security in county courtrooms & serve civil court documents and orders within Carteret County. The officers within this division personally located and served over 2,800 county residents last year. The division also actively enforces civil Writs of Execution by collecting debts for many plaintiffs in Carteret County. While court is in session. Judges, jurors, defendants, plaintiffs, court personnel and witnesses must have full protection. Bailiffs screen thousands of case participants, customers and visitors to our courthouse each year. Inmate defendants must be controlled and kept under constant supervision while in the courtroom. Hostile case participants must be monitored and controlled. The courtroom must be kept free of weapons and other undesirable conditions. Defendants receiving jail or prison sentences must be moved without delay or risk from the courtroom to the county jail by the bailiffs.

JAIL DIVISION – An average 2,000 inmates per year are brought in, booked, and held for some period ranging from less than one day to a year or longer in the Carteret County Jail. The jail staff is responsible for the safety and security of the detention center and the supervision, care, custody and control of each inmate; oversee inmates on pre-trial release. The feeding, bedding, sanitation, health care, and security are provided by the jail staff and nursing staff. Inmates must have access to letter writing, telephone calls, and visitation from families, attorneys and clergy while they are incarcerated in the jail. Inmates with serious mental illness and those who are violent must be properly classified, and if necessary, segregated and controlled. All information regarding inmates, their charges, sentence, and conduct must be carefully recorded.

<http://carteretsheriff.com/>

Major Accomplishments

- Reduced average inmate population, which resulted in controlling cost of inmate incarceration through pretrial release, Electronic Monitoring, to qualifying inmates.
- Continued Opioid abuse and overdose prevention education and outreach.
- Encouraged community involvement with Pills Can Kill pill drop events. Collected 430,463 dosage units of prescription medication off the streets, promoting responsible medication use and disposal practices, helping prevent drug diversion.
- Implementing a Vivitrol injection pre-release program addressing substance abuse issues among individuals involved in the criminal justice system.
- Continued partnership with Hope Recovery Homes, Loaves and Fishes and The Miriam for qualifying inmates to receive treatment and wrap around services as part of an overall crime, recidivism, inmate population reduction strategy.
- Worked with the school system and area law enforcement to develop drug education curriculum to be delivered to students in Carteret County Schools.



Goals & Objectives

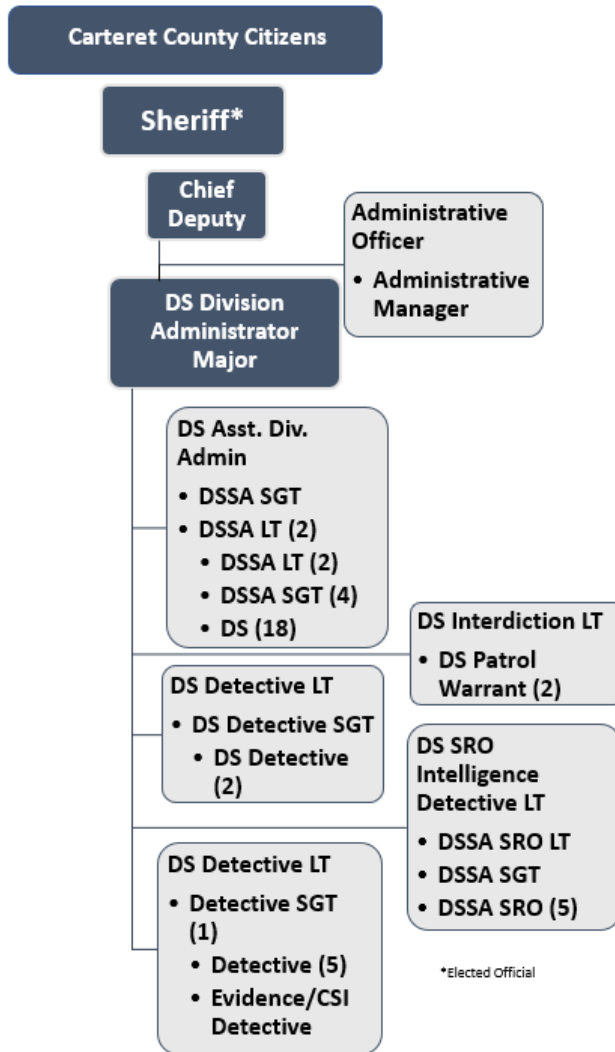
(SPI #2&5 [↗](#) BMI #2&4 [↗](#))

- Continue to provide for the safety, security, and well-being of Carteret County citizens.
- Continue to work towards jail population reduction, recidivism and alternative incarceration for appropriate offenders.
- Continue to educate and create public safety and drug addiction awareness.
- Continue to reduce relapses into substance abuse and criminal behavior by providing Vivitrol injections and mental health support to promote long term recovery among individuals struggling with substance abuse disorders.
- Continue to focus on major sources of illegal narcotic suppliers operating in and around Carteret County.
- Reach more citizens through Community Watch and Crime prevention programs.

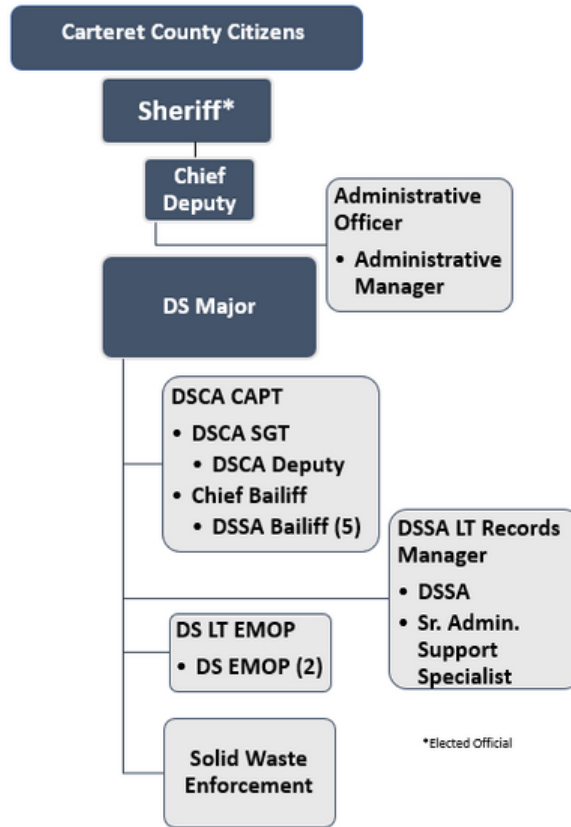
Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Average daily population	130	120	120
Detention Intake	1930	2,800	2,800
Sheriff's Patrol unit calls for service	21,940	23,000	N/A
Business checks	18,859	20,000	20,000
Warrants, Summons, Orders for Arrest Served	2,886	3,000	N/A
Civil papers for service received	2,819	3,000	N/A
Concealed handgun permits processed	1,745	2,000	800
Sex offenders address verification site visits	202	250	260
Electronic monitoring offender participants	157	150	150
Incident reports taken	4,989	4,900	5,000
Overdose calls	137	150	NA
Overdose deaths	18	20	NA
<i>Efficiency</i>			
Evidence monitored and audited through barcode system	11,935	12,000	12,000
Civil Processes served	86.6%	90%	95%
<i>Effectiveness</i>			
Collections of money on Writs of Executions	\$11,532.91	20,000	20,000
Service fees collected for civil processes	\$63,478.74	80,000	80,000
Total weapons fees collected	\$129,367	160,000	120,000
EOMP fees collected	\$21,333	25,000	25,000
Jail Days saved due to electronic monitoring	21,231	20,000	20,000
Child support collected due to electronic monitoring	3,528	10,000	20,000
Savings to County due to electronic monitoring/mentor program	600,000	600,000	600,000
Arrests Made	959	1,000	1,000



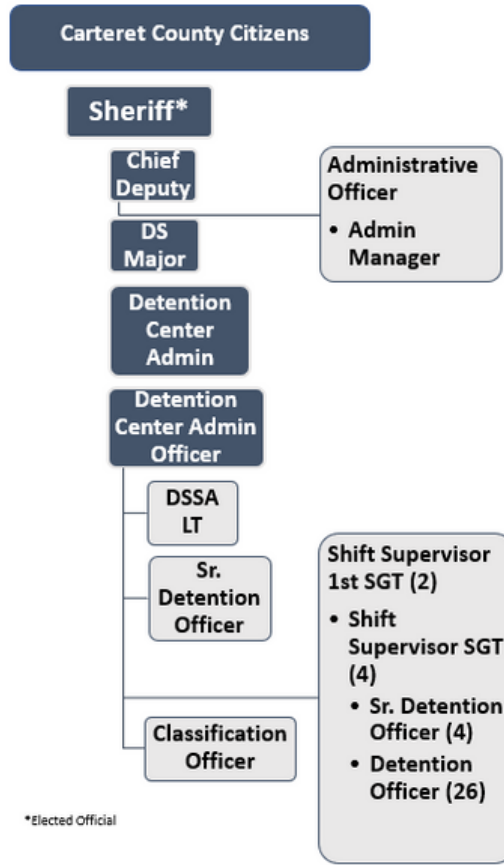
Organizational Chart - Division 1



Organizational Chart - Division 2



Organizational Chart - Jail



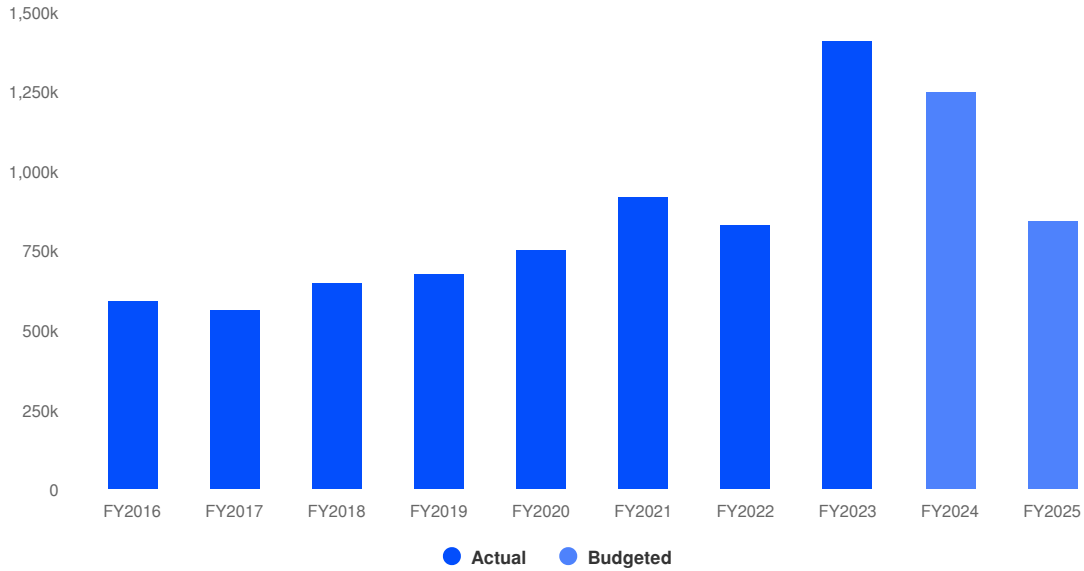
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Sheriff					
Full Time	109.00	111.00	111.00	111.00	
FTE - Part Time	9.12	11.70	11.70	11.70	
Total	118.12	122.70	122.70	122.70	0.00%

Revenues Summary

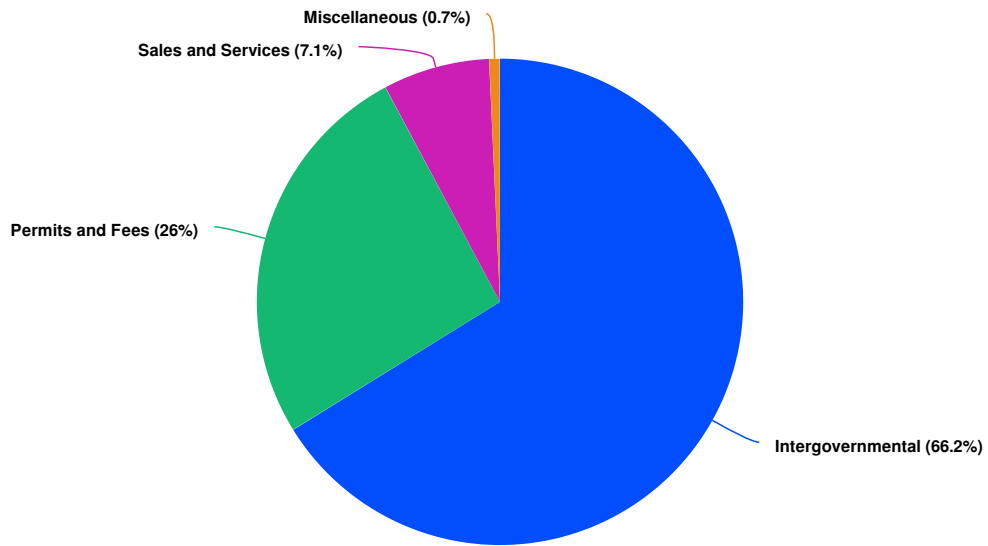
\$846,000 **-\$405,665**
(-32.41% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source

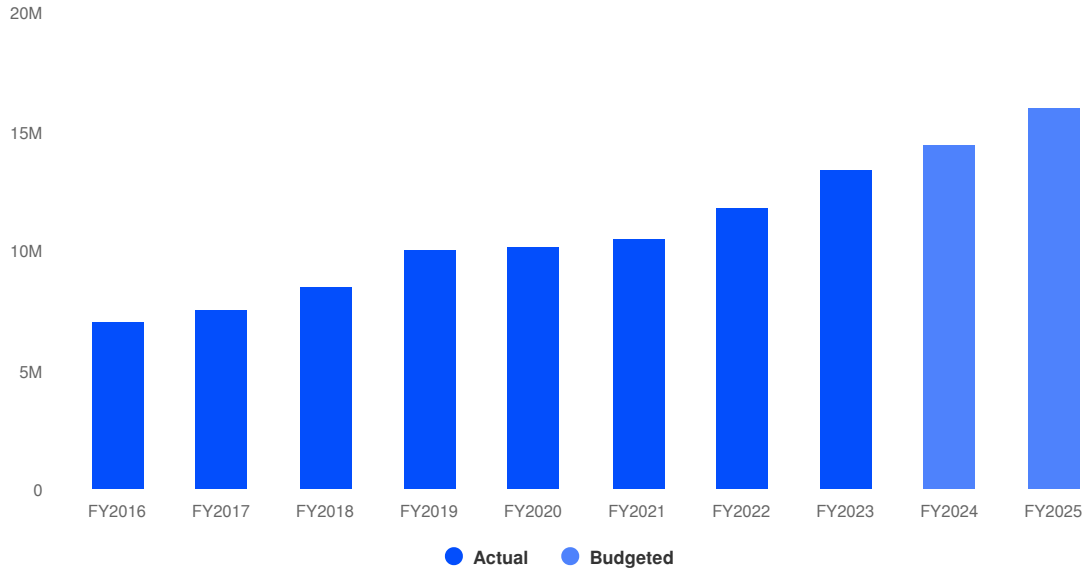


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$239,093	\$220,000	\$220,000	\$220,000	0%
Intergovernmental	\$1,086,115	\$975,665	\$560,000	\$560,000	-42.6%
Sales and Services	\$77,221	\$50,000	\$60,000	\$60,000	20%
Miscellaneous	\$6,910	\$6,000	\$6,000	\$6,000	0%
Total Revenue Source:	\$1,409,340	\$1,251,665	\$846,000	\$846,000	-32.4%

Expenditures Summary

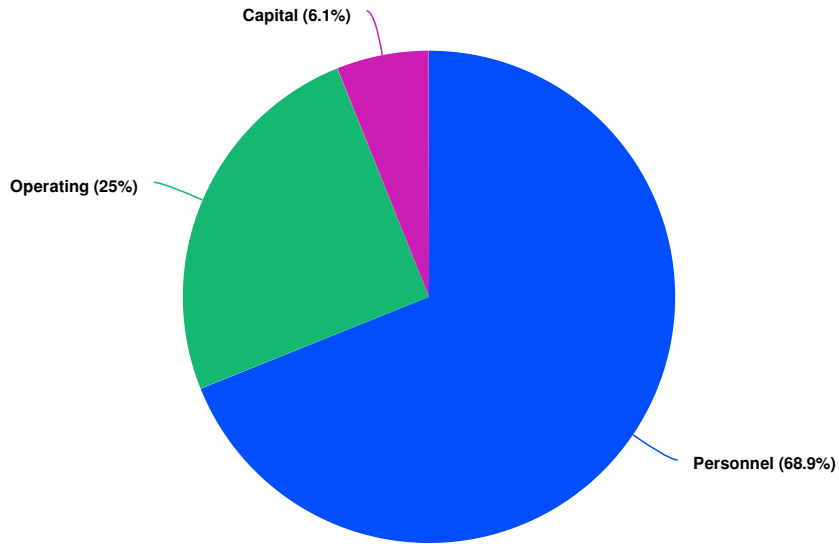
\$15,981,000 **\$1,538,049**
(10.65% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$9,118,163	\$10,564,996	\$11,027,000	\$11,016,000	4.3%
Operating	\$3,389,933	\$3,863,270	\$3,959,000	\$3,996,000	3.4%
Capital	\$886,232	\$14,685	\$969,000	\$969,000	6,498.6%
Total Expense Objects:	\$13,394,328	\$14,442,951	\$15,955,000	\$15,981,000	10.6%

Paramedic Operations

Merle Hunt

Paramedic Operations Coordinator

The Paramedic Operations Department is a division of the Emergency Services Office. The purpose of the paramedic operations department is to ensure high quality pre-hospital patient care, in home preventative care, education, and direction, while coordinating a county wide emergency medical system by working together with other agencies to deliver standardized care to the citizens and visitors of Carteret County. Maintains a state of readiness for response to disasters, mass casualty situations or any other emergencies, whether they be manmade or natural.

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

Major Accomplishments

- Provided 24/7 paramedic level care to the community.
- Decreased response times in all areas that Carteret County EMS services.
- Supported rescue squads of surrounding districts in staging for improved ems responses in times of large call volumes.
- Assisted with COVID-19 operations as needed to continue to support the push against the COVID-19 virus by doing at home testing and vaccinations for shut-ins or any travel impaired persons.
- Supported the 911 center by training paramedics and other EM staff to support staffing for the center during staffing deficits.
- Command staff attended state level EMS officer courses and obtained certification.

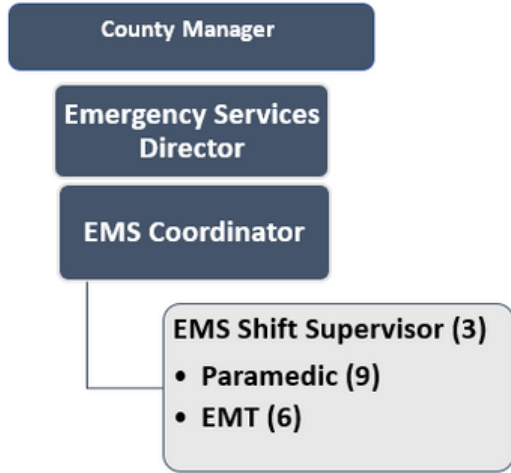
Goals & Objectives

(SPI #2 BMI #2)

- Maintain a good working relationship with all departments.
- Provide education to communities about EMS and assist with outreach programs such as Stop the Bleed, Narcan Courses and Community CPR.
- Assist the Port Response Team for the County drug addiction outreach.
- Support the response to COVID-19 by continuing home vaccinations, home visits along with PPE supply ordering and distribution.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Calls For Service</i>			
County Medic 1	134	145	150
County Medic 2	319	350	360
County Medic 3	785	830	840
QRV 3	69	80	100
Community Paramedicine	127	150	150

Organizational Chart



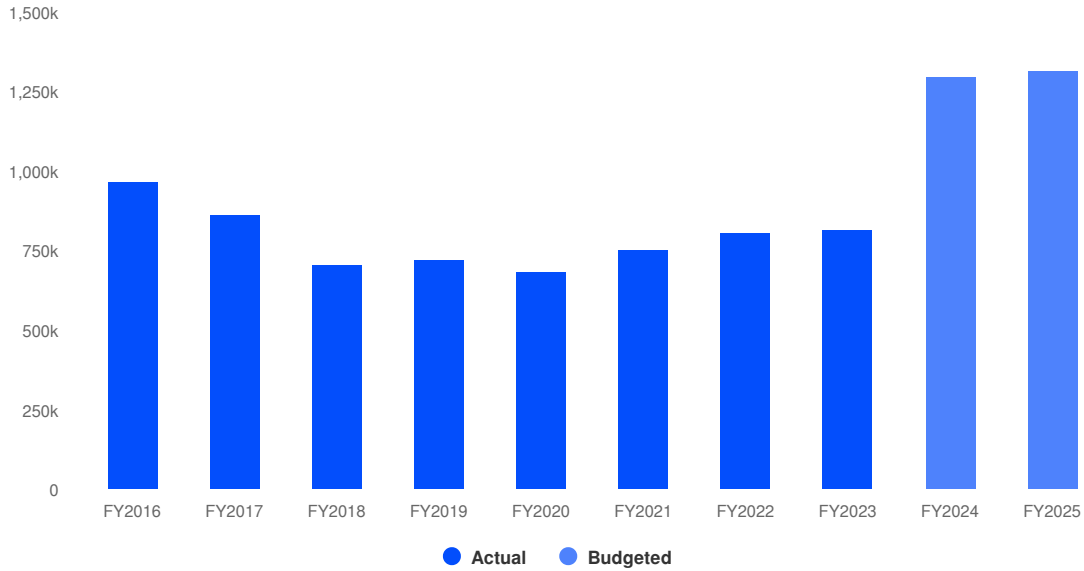
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Paramedics					
Full Time	7.00	9.00	9.00	9.00	
FTE - Part Time	0.75	0.90	0.90	0.90	
Total	7.75	9.90	9.90	9.90	0.00%

Expenditures Summary

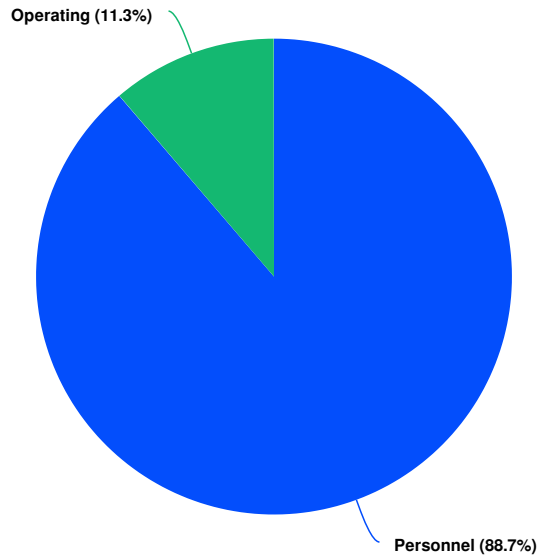
\$1,315,000 **\$18,065**
(1.39% vs. prior year)

Paramedics Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$740,311	\$1,088,585	\$1,168,000	\$1,167,000	7.2%
Operating	\$77,835	\$109,350	\$148,000	\$148,000	35.3%
Capital	\$0	\$99,000	\$0	\$0	-100%
Total Expense Objects:	\$818,146	\$1,296,935	\$1,316,000	\$1,315,000	1.4%

County Rescue Services

Merle Hunt

Paramedic Operations Coordinator

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

Major Accomplishments

- Provided 24/7 paramedic level care to the community.
- Decreased response times in the South River area.
- Support of all squads of surrounding districts in staging for improved EMS responses in times of large call volumes.
- The Community Paramedic Program continues to see patients.
- Support of the 911 center through its ongoing staffing problems by training paramedics and other EM staff to support staffing for the center.

Goals & Objectives

(SPI #2 [↗](#) BMI #2 [↗](#))

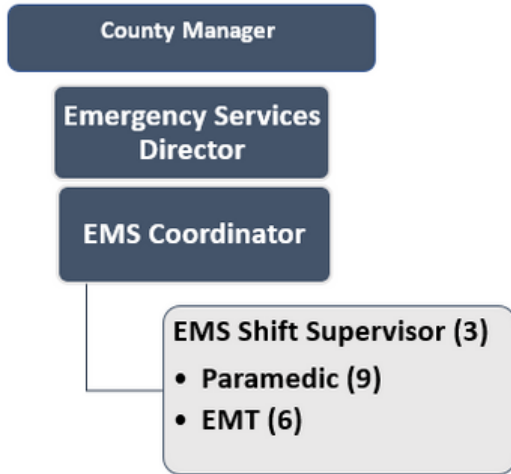
- Continue working with the South River community with educational handouts.
- Maintain a close and great working relationship with the South River Fire Department.
- Continue to grow the Community Paramedicine program.
- Assist in educating communities about EMS and assisting with outreach programs such as Stop the Bleed and Community CPR.
- Working towards building a junior EMS program for the county as part of a retention and potential growth program for our EMS departments.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Calls For Service</i>			
County Medic 1*	134	145	150
County Medic 2	319	350	360
County Medic 3	785	830	840
QRV 3	69	80	100
Community Paramedicine	127	150	150

*County Medic 1 Downeast Standbys = 10; Beaufort Standbys = 4



Organizational Chart



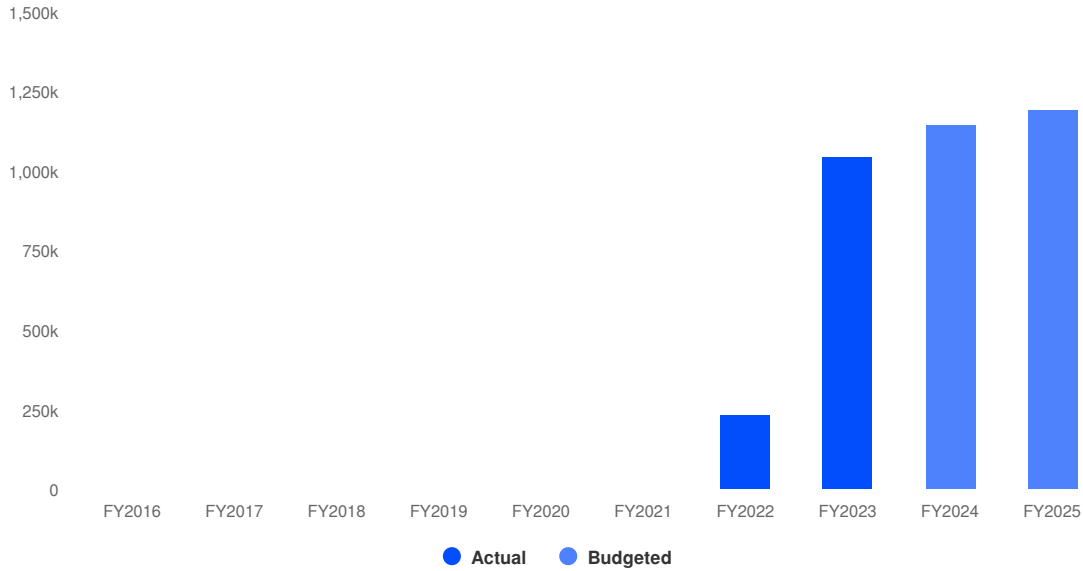
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
County Rescue Services					
Full Time	9.00	10.00	10.00	10.00	
FTE - Part Time	-	-	-	-	
Total	9.00	10.00	10.00	10.00	0.00%

Revenues Summary

\$1,193,000
\$45,500
 (3.97% vs. prior year)

County Rescue Services Proposed and Historical Budget vs. Actual



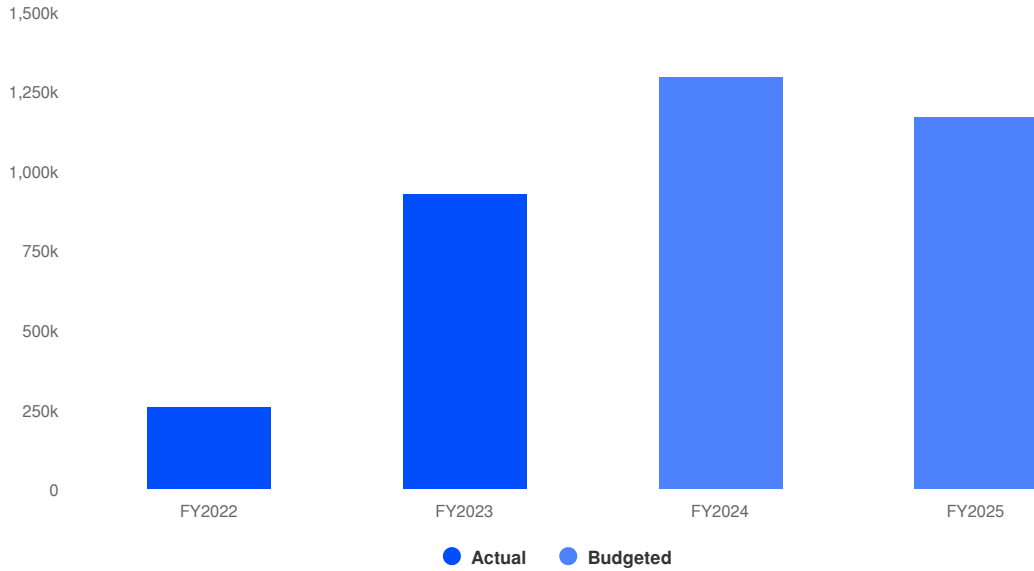
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$1,046,793	\$1,147,500	\$1,193,000	\$1,193,000	4%
Total Revenue Source:	\$1,046,793	\$1,147,500	\$1,193,000	\$1,193,000	4%

Expenditures Summary

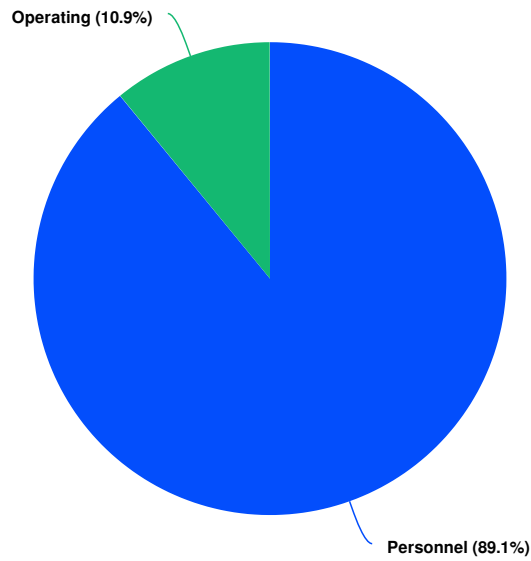
\$1,172,000 **-\$123,309**
(-9.52% vs. prior year)

County Rescue Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$787,589	\$1,028,889	\$1,059,000	\$1,044,000	1.5%
Operating	\$91,749	\$121,420	\$125,000	\$128,000	5.4%
Capital	\$49,436	\$145,000	\$0	\$0	-100%
Total Expense Objects:	\$928,774	\$1,295,309	\$1,184,000	\$1,172,000	-9.5%

Emergency Management

Stephen Rea
Emergency Services Director



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

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

Major Accomplishments

- Activated Emergency Operations Center (EOC) for Tropical Storm Ophelia.
- Conducted EOC activation exercise that led to a reorganization for more efficient operations.
- Hosted Hurricane Preparedness Seminar and Hurricane Preparedness Expo for citizens and visitors of Carteret County.
- Maintained and completed all Emergency Management Preparedness Grant (EMPG) goals.
- Increased disaster preparedness public outreach events.
- Continued All-Hazard and Incident Command System courses and certifications.

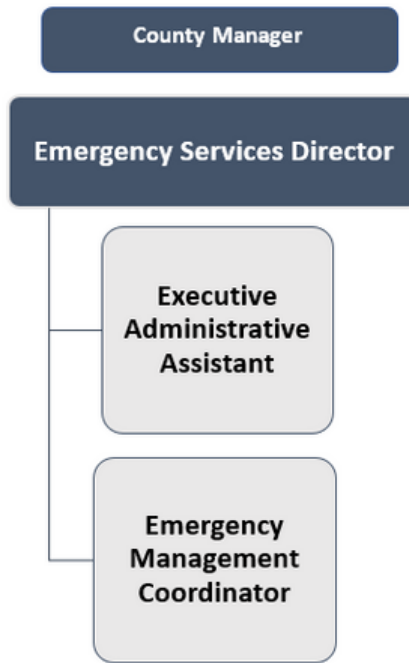
Goals & Objectives

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

- Align community stakeholders with Emergency Operations Plans (EOPs) with County Emergency Operations Plan (EOP).
- Establish Continuity of Operations Plans (COOPs) with county departments.
- Participate in community events to encourage pre-disaster planning.
- Pursue All Hazard and Incident Command System training and certifications to enhance emergency operations and allow training to be conducted locally.
- Collaborate with EOC stakeholders to develop and/or enhance Functional Support Group Standard Operating Procedures (SOPs).
- Establish a consistent County-wide annual exercise program.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
# of community EOPs aligned with County EOP	5	3	8
# of COOPs established with county departments	0	0	10
# of pre-disaster planning events attended	6	0	8
# of certifications in All Hazard and Incident Command System	2	0	5
# of collaborations with EOC stakeholders related to SOPs	0	31	31
<i>Efficiency</i>			
Set meetings and work sessions with community stakeholders to review EOPs and address any conflicts	5	3	8
Set meetings and work sessions with County Departments to introduce and establish COOPs	0	0	10
Reach out to community stakeholders to determine when/where community events are being held	6	0	8
Attend classes through NCEM and request classes locally if needed	2	0	5
Set meetings and work sessions with emergency response responsibilities to ensure agency plans align	0	31	31
Solicit input from community stakeholders and develop exercise following the HSEEP	0	0	1
<i>Effectiveness (Outcomes)</i>			
County and stakeholders EOPs align and processes in place to resolve conflicting information	N/A	3	6
Stakeholders establish a baseline EOP Basic Plan	N/A	0	5
County Departments establish COOPs with processes in place to update and exercise	N/A	0	35
Feedback from event organizations and EM reporting on effectiveness of participation and areas for improvement	N/A	0	12
Certificates obtained & processes in place to conduct local training	N/A	0	3
New and/or enhanced emergency response plans, procedures, and/or SOPs established	N/A	0	6
HSEEP documented exercise program established	N/A	0	1

Organizational Chart



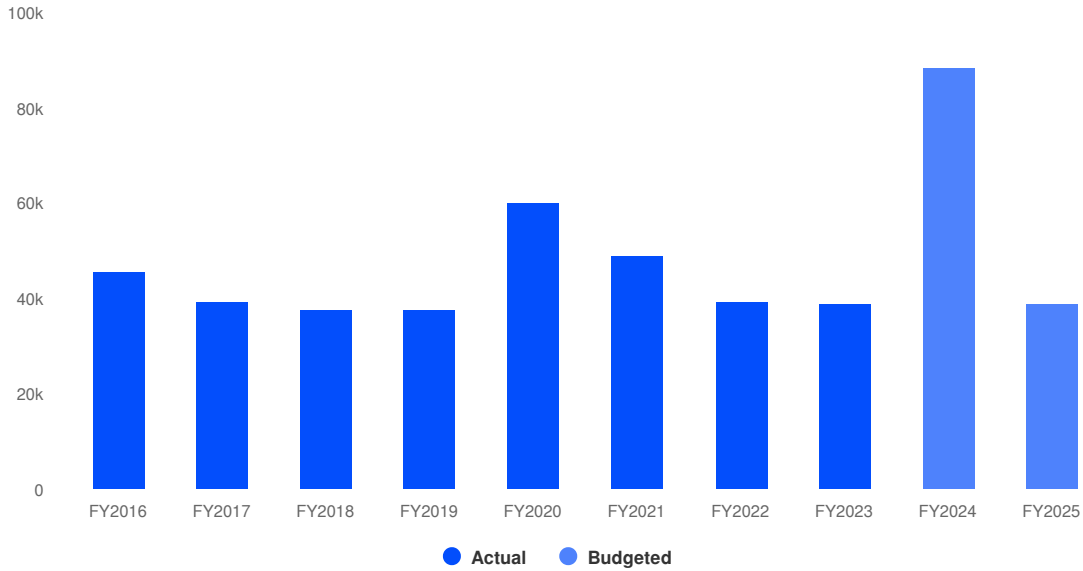
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Emergency Management					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-	-	-	-	
Total	3.00	3.00	3.00	3.00	0.00%

Revenues Summary

\$39,000 -\$49,491
 (-55.93% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual



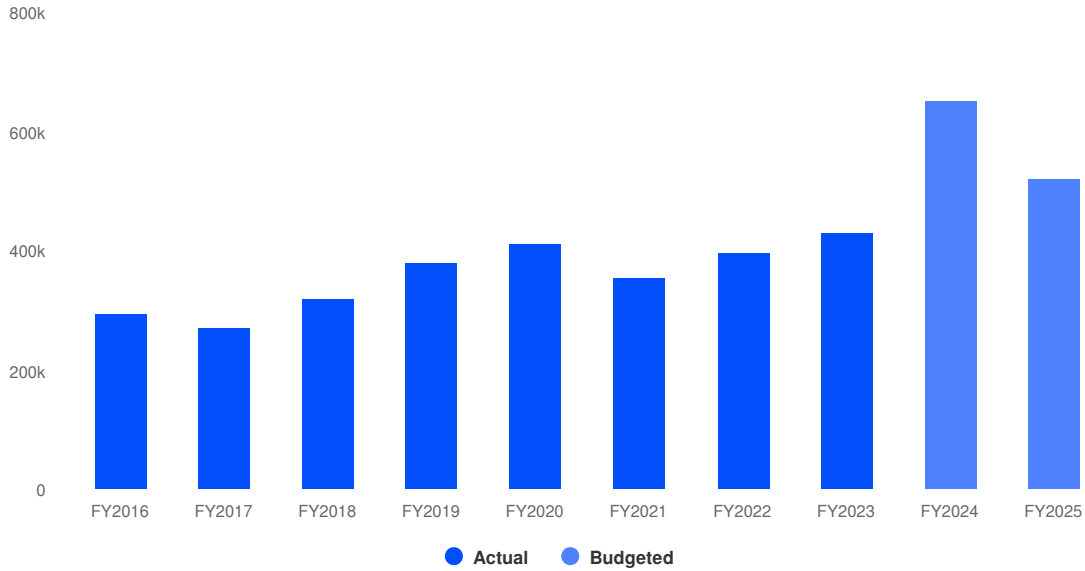
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$39,032	\$88,491	\$39,000	\$39,000	-55.9%
Total Revenue Source:	\$39,032	\$88,491	\$39,000	\$39,000	-55.9%

Expenditures Summary

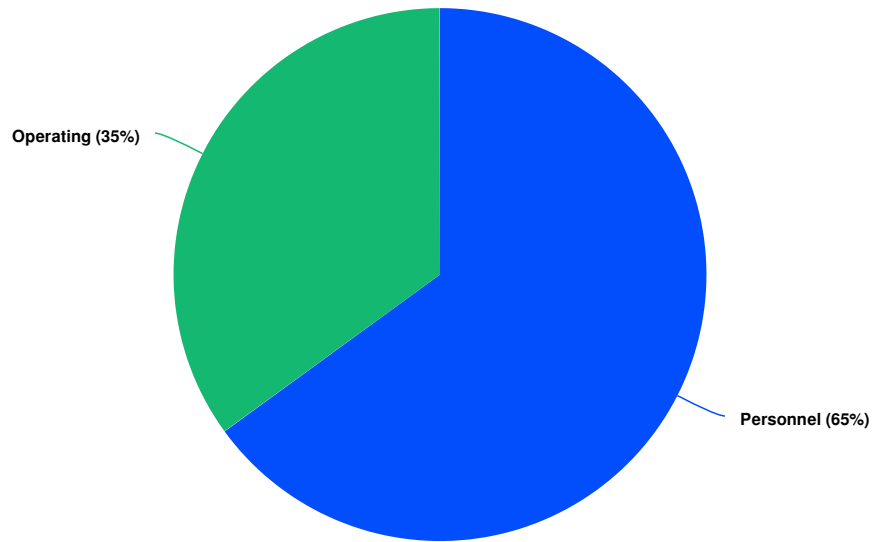
\$520,000 **-\$132,518**
(-20.31% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$306,935	\$350,068	\$338,000	\$338,000	-3.4%
Operating	\$110,320	\$187,450	\$182,000	\$182,000	-2.9%
Capital	\$14,129	\$115,000	\$0	\$0	-100%
Total Expense Objects:	\$431,384	\$652,518	\$520,000	\$520,000	-20.3%

Rape Crisis

Vicki Wank

Rape Crisis Director

The purpose of the Rape Crisis Program is to provide services, at no cost, to victims of sexual assault and/or abuse under mandated guidelines established by the NC Council for Women and the US Department of Justice. Services include, but are not limited to crisis intervention 24/7; follow-up support and criminal justice system advocacy, counseling; transportation; assistance in filing compensation claims and court documents, in addition to any other services mandated by the terms of specific grant award agreements. Staff also conduct trainings for law enforcement, medical personnel, other agency professionals, and collaborates with the prosecutor's office, hospital emergency department, school resource officers, guidance counselors, child protective services, and law enforcement agencies. Public involvement incorporates community education programs, prevention programs in schools and childcare centers as well as displays at special events.

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

Major Accomplishments

- Hired an additional Victim Advocate to increase education and prevention programs and outreach services in the community.
- Hosted a Community Fair open to the public highlighting area resources, as well as our annual Take Back the Night Walk, in honor of Sexual Assault Awareness Month.
- Coordinated a Professional Workshop "Start by Believing, Stop Sexual Assault" for law enforcement, probation, DSS, mental health and other professionals with guest speakers from two international agencies.
- Initiated and completed a bar outreach campaign providing free posters and materials on human trafficking and sexual assault prevention to area bars and restaurants.

Goals & Objectives

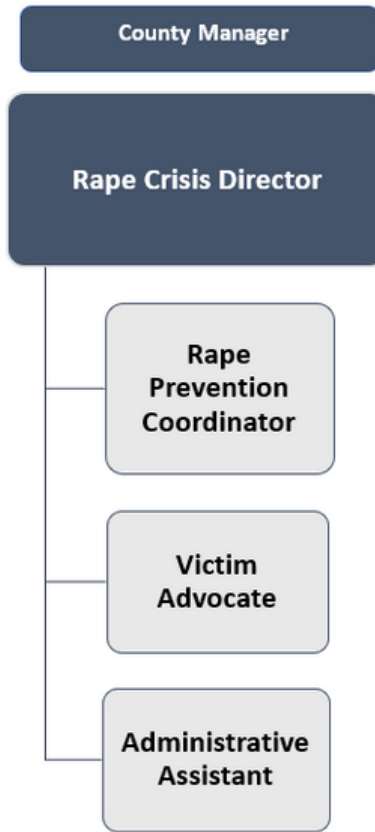
(SPI #1&2 [↗](#) BMI #1&2 [↗](#))

- o Increase public awareness about the Carteret County Rape Crisis Program, the services we offer, and how to access those services.
- o Increase prevention work with children in the community to reduce the number of sexual assaults. Provide at least 8 prevention and education programs in Carteret County schools and in at least 12 childcare centers.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Number of outreach contacts made in the community to advertise the program	*	250	350
Number of education/prevention programs and materials provided in Carteret Co. schools	*	6	8
Number of education/prevention programs and materials provided in childcare centers		8	12
<i>Efficiency</i>			
Hours spent outreaching	*	300	400
Hours spent on education/prevention in schools/daycares	*	170	220
<i>Effectiveness (Outcomes)</i>			
From clients/population surveyed, % reporting an increased knowledge of the program	*	100%	100%
From surveys completed by students and teachers after school/childcare presentations, the % reporting an increased understanding of sexual assault, "The Touching Rules" and prevention.	*	100%	100%

*No current data in this area, as this is a new goal/objective to be tracked.

Organizational Chart



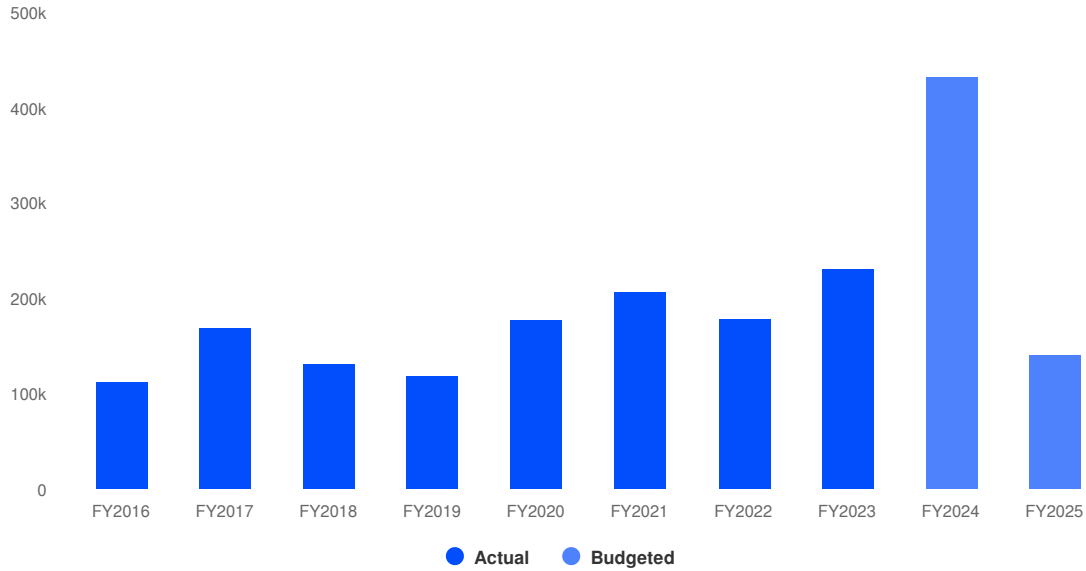
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Rape Crisis					
Full Time	4.00	4.00	4.00	4.00	
FTE - Part Time	-	-	1.00	1.00	
Total	4.00	4.00	5.00	5.00	25.00%

Revenues Summary

\$142,000 -\$290,475
 (-67.17% vs. prior year)

Rape Crisis Proposed and Historical Budget vs. Actual



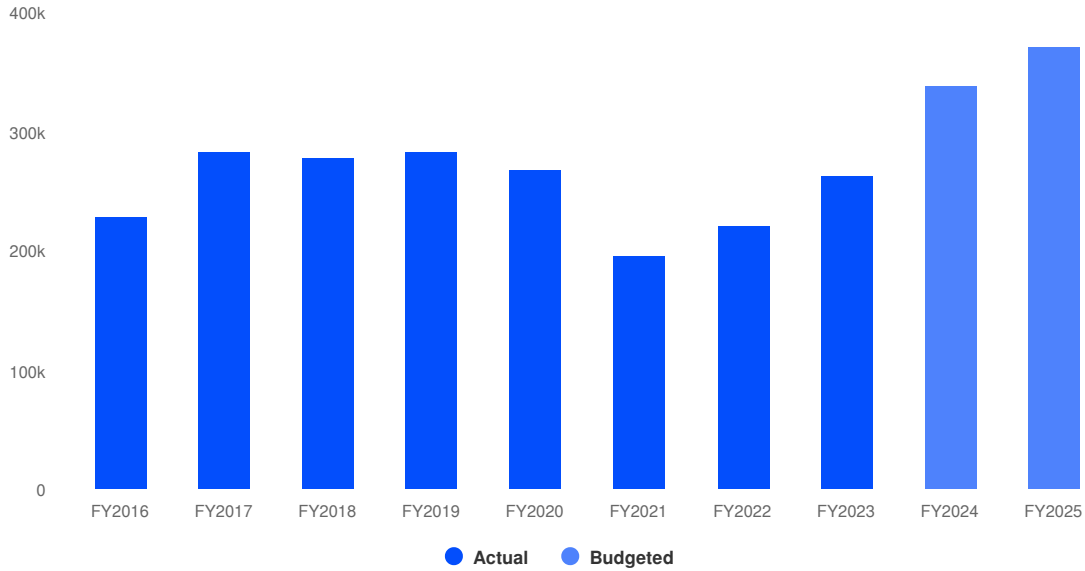
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$229,330	\$430,975	\$140,000	\$140,000	-67.5%
Miscellaneous	\$2,313	\$1,500	\$2,000	\$2,000	33.3%
Total Revenue Source:	\$231,642	\$432,475	\$142,000	\$142,000	-67.2%

Expenditures Summary

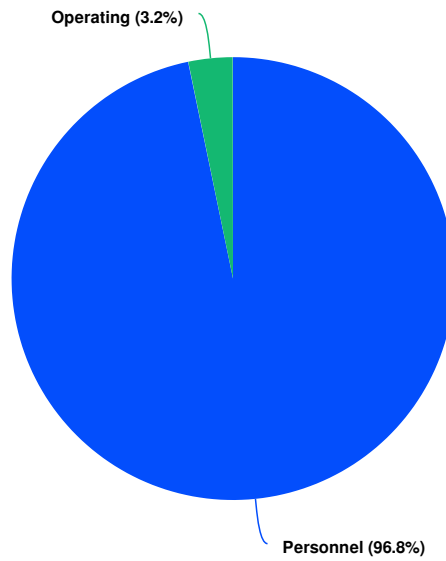
\$371,000 **\$32,234**
(9.52% vs. prior year)

Rape Crisis Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$253,932	\$328,796	\$359,000	\$359,000	9.2%
Operating	\$9,283	\$9,970	\$12,000	\$12,000	20.4%
Total Expense Objects:	\$263,215	\$338,766	\$371,000	\$371,000	9.5%

Fire Marshal

Eddie Lewis

Fire Marshal

Protect life and property from fire, explosion and natural hazards by enforcement of the State and County Fire Prevention Code, public fire prevention, safety education, and investigation of fire and explosive incidents.

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

Major Accomplishments

- No Carteret County business suffered a fire loss in 2023.
- Installed 73 smoke and carbon monoxide detectors purchased with grant funds in low income homes.
- Our fire inspection program was used to maintain the NC Fire Protection Ratings System within the counties jurisdiction.
- Managed all inspections, investigations, complaints and customer service needs in a timely manner.
- Spent 1,137 hours conducting fire inspections to prevent fires.

Goals & Objectives

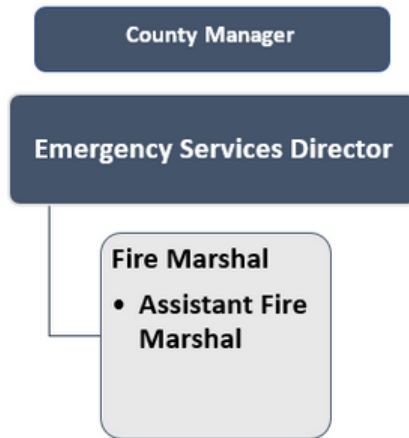
(SFI #1&2 [↗](#) BMI #1&2 [↗](#))

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

Key Measures	FY 23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Enforcement of the NC Fire Code / Fire Inspections	640	500	550
Fire Investigations	44	35	0
Fire Prevention / Education / Smoke Alarms	350	400	400
Unsafe Acts / Illegal Burning	20	15	0
<i>Efficiency</i>			
Hours Spent conducting inspections in 2023	4,000	4,500	4,800
<i>Effectiveness</i>			
Fire Code Violations in 2023	1,210	1,000	0
All reports filed and complete within 14-day time frame			
Teach Fire Prevention	450	550	600
Prompt notification for unsafe acts and illegal burning-administer support / letters for businesses and entities	185	200	250



Organizational Chart



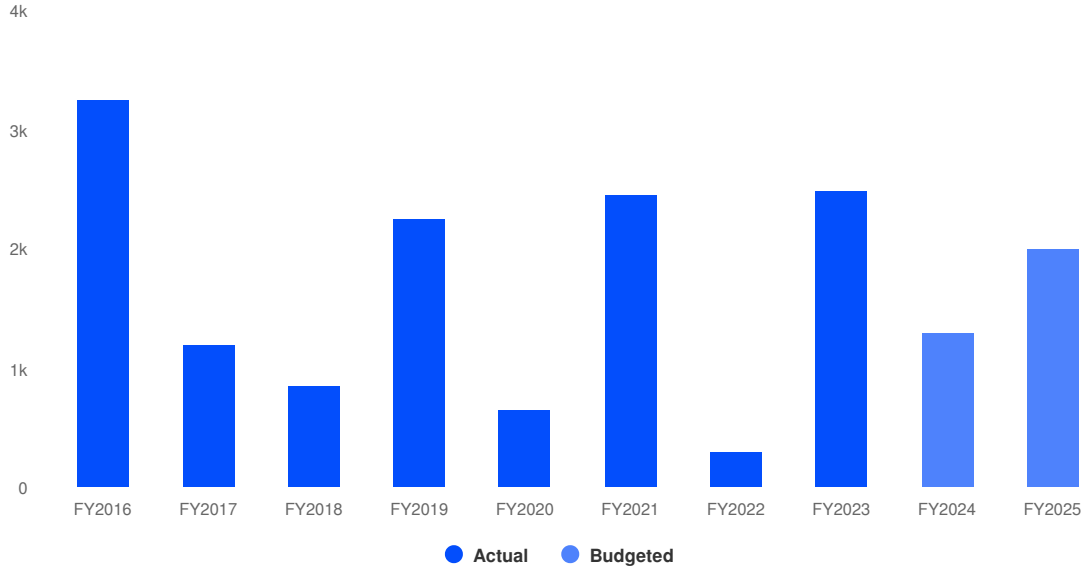
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Fire Marshal					
Full Time	2.00	2.00	2.00	2.00	
FTE - Part Time	0.49	0.45	0.45	0.45	
Total	2.49	2.45	2.45	2.45	0.00%

Revenues Summary

\$2,000 \$700
 (53.85% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual



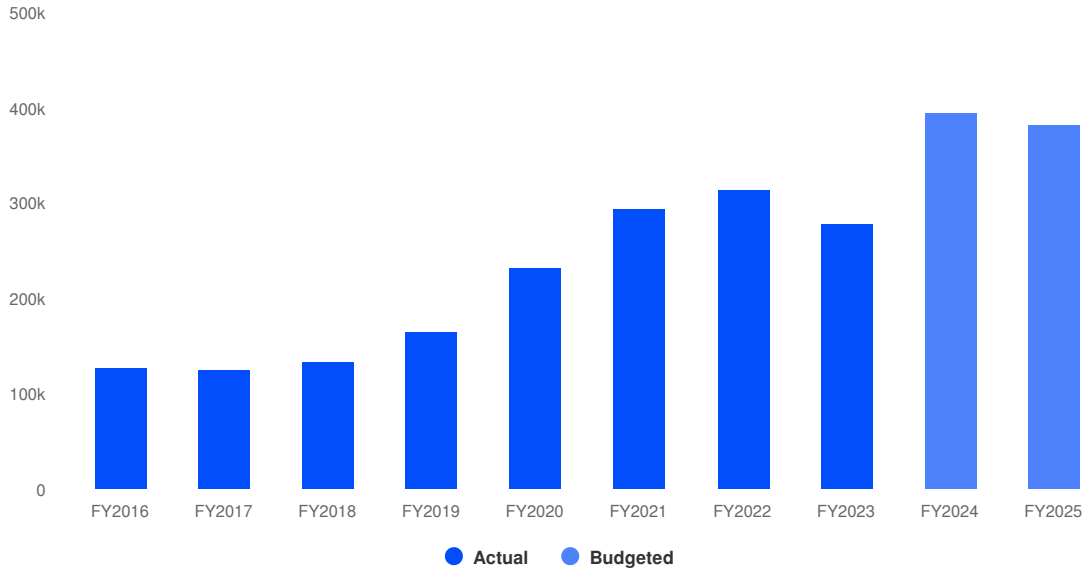
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$2,490	\$1,300	\$2,000	\$2,000	53.8%
Total Revenue Source:	\$2,490	\$1,300	\$2,000	\$2,000	53.8%

Expenditures Summary

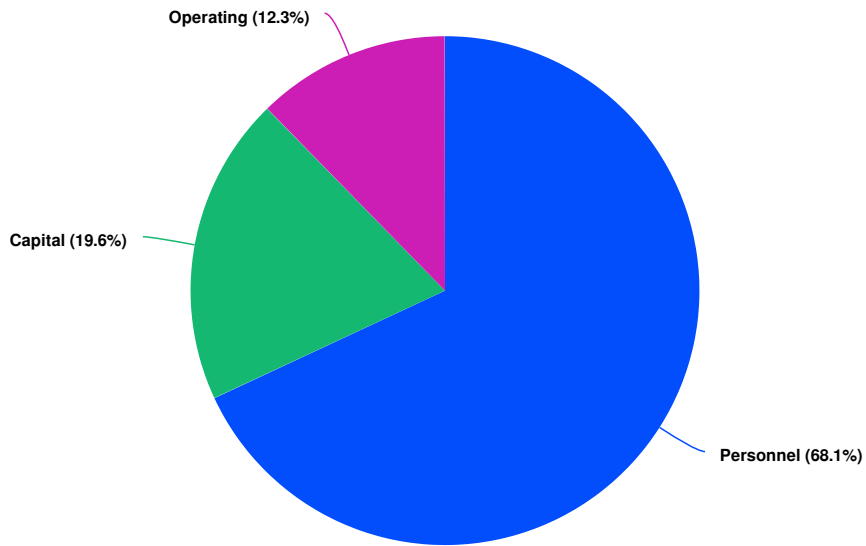
\$382,000 **-\$13,204**
(-3.34% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$223,242	\$264,239	\$261,000	\$260,000	-1.6%
Operating	\$55,258	\$45,565	\$47,000	\$47,000	3.1%
Capital	\$0	\$85,400	\$75,000	\$75,000	-12.2%
Total Expense Objects:	\$278,499	\$395,204	\$383,000	\$382,000	-3.3%

Consolidated Communications

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

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

Major Accomplishments

- In 2023 Carteret Emergency Communications created 148,914 calls for service.
- In 2023 Carteret Emergency Communications answered 83,738 phone calls.
- In 2023 Carteret Emergency Communications answered 41,969 phone calls from 911.

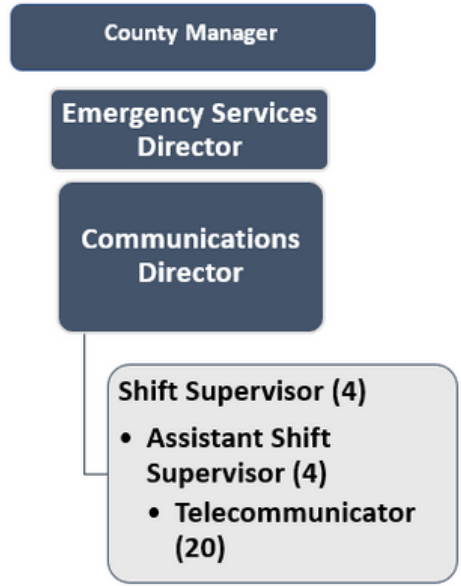
Goals & Objectives

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

- Assist employees in professional development by providing opportunities for training, conferences, and networking with industry subject matter experts, to better train, increase proficiency, and assist communicators in their job performance.
- Fully staff all current open shifts.
- Complete the renovation of the primary communications location.
- Move and properly equip the backup center.

Key Measures	FY 23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Calls for Service	148,914	155,000	170,000
Telephone Calls Answered 911	41,969	50,000	60,000
Telephone Calls Answered Admin	83,738	60,000	60,000
<i>Efficiency</i>			
Calls answered within 3 seconds	100%	100%	100%

Organizational Chart



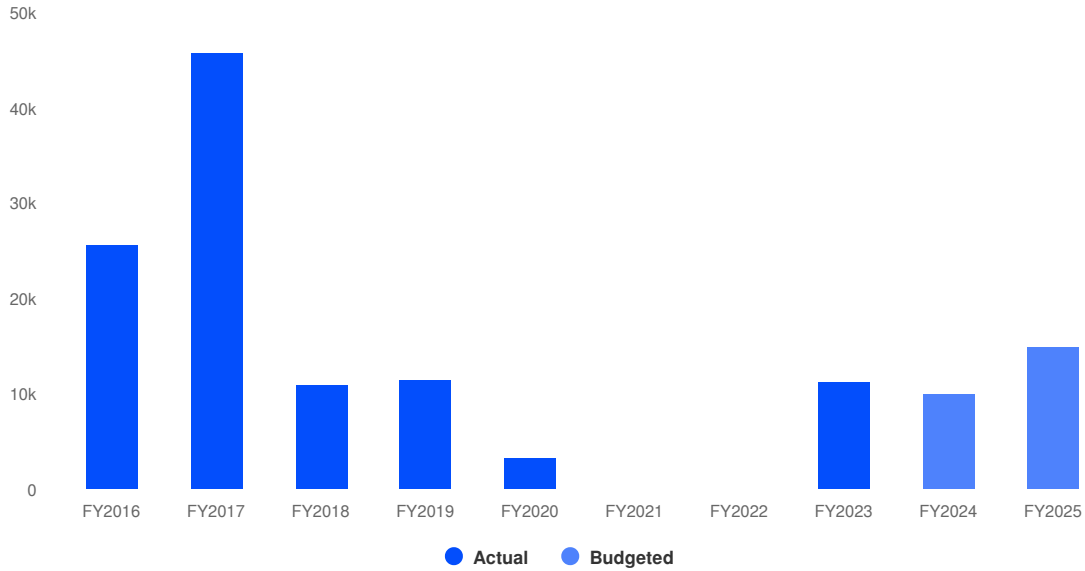
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Recommended	% Change
Consolidated Communications					
Full Time	30.00	30.00	30.00	30.00	
FTE - Part Time	0.68	1.00	1.00	1.00	
Total	30.68	31.00	31.00	31.00	0.00%

Revenues Summary

\$15,000 \$5,000
 (50.00% vs. prior year)

Consolidated Communications Proposed and Historical Budget vs. Actual



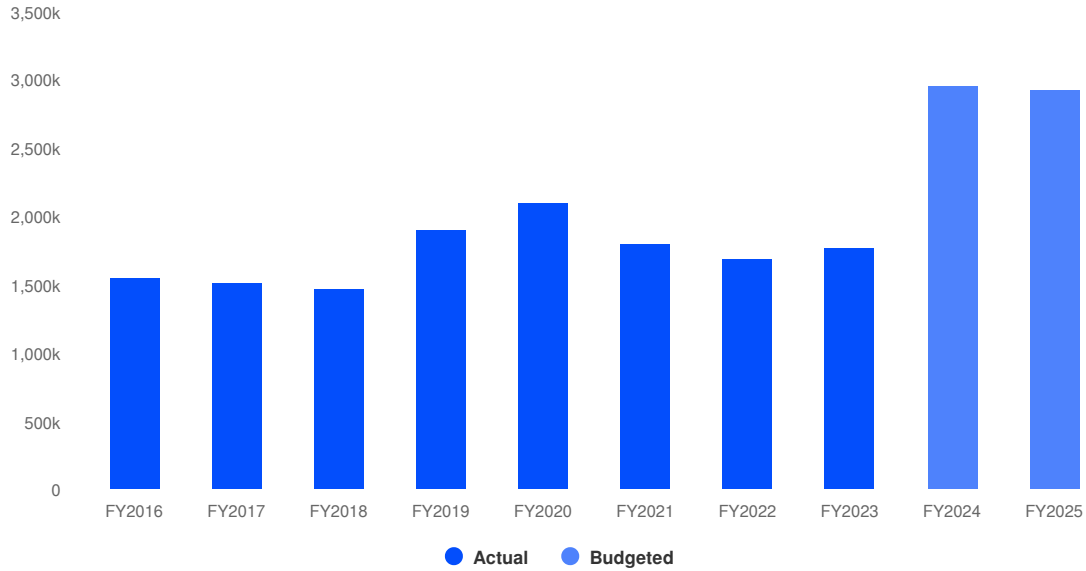
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$11,334	\$10,000	\$15,000	\$15,000	50%
Total Revenue Source:	\$11,334	\$10,000	\$15,000	\$15,000	50%

Expenditures Summary

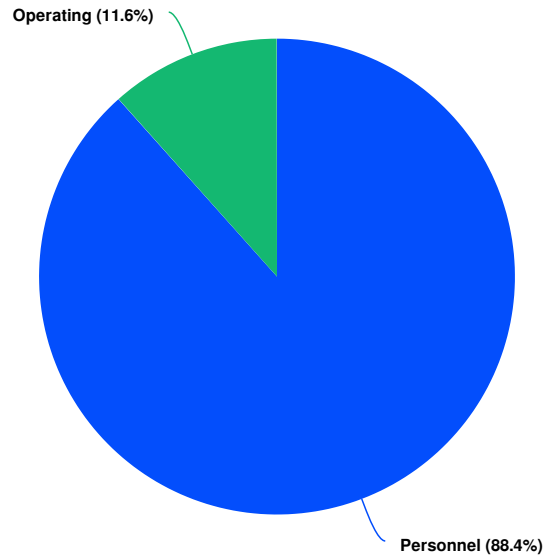
\$2,925,000 **-\$37,574**
(-1.27% vs. prior year)

Consolidated Communications Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Personnel	\$1,564,614	\$2,414,438	\$2,591,000	\$2,586,000	7.1%
Operating	\$212,010	\$443,036	\$339,000	\$339,000	-23.5%
Capital	\$0	\$105,100	\$0	\$0	-100%
Total:	\$1,776,624	\$2,962,574	\$2,930,000	\$2,925,000	-1.3%

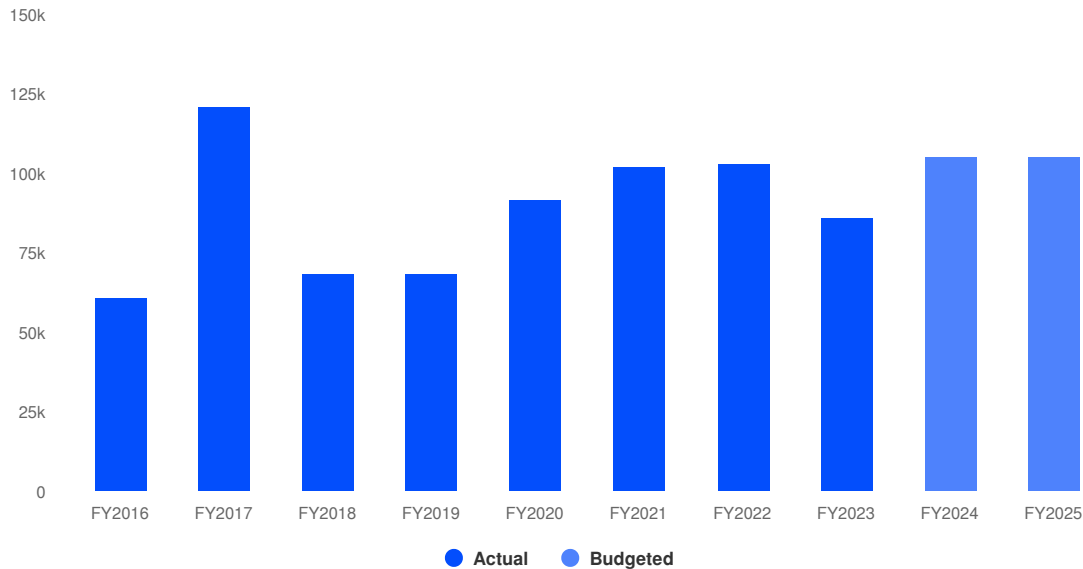
Medical Examiner

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

Expenditures Summary

\$105,000 **\$0**
 (0.00% vs. prior year)

Medical Examiner Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$85,750	\$105,000	\$105,000	\$105,000	0%
Total Expense Objects:	\$85,750	\$105,000	\$105,000	\$105,000	0%



Animal Control

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

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

Major Accomplishments

- o Increased county citizen access to rabies vaccinations for county cats and dogs by holding 2 drive-through rabies vaccination clinics.
- o Partnered with Human Resources to collect and deliver pet food donations from county employees to the Humane Society Animal Shelter during the holiday season.
- o Participated in Carteret County Schools' Vehicle Career fair that was held for all county 5th graders.

Goals & Objectives

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

- o Host at least 1 annual rabies vaccination clinic for county dogs and cats.
- o Continue to provide outreach and community education regarding Animal Control and responsible pet ownership when requested.
- o Pursue continuing education opportunities for Animal Control Officers to provide new employees with initial training as well as promoting professional growth for current staff.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Calls Responded to	1,026	1,000	1,000
Animals Impounded	427	500	500
Animal Bite Reports Investigated	136	200	200
<i>Efficiency</i>			
Animals Impounded per Animal Control Officer	106	125	125
Bite Reports Investigated per Animal Control Officer	34	50	50
<i>Effectiveness (Outcomes)</i>			
Response to bite reports initiated within 1 business day of notification	98%	99%	100%

Organizational Chart



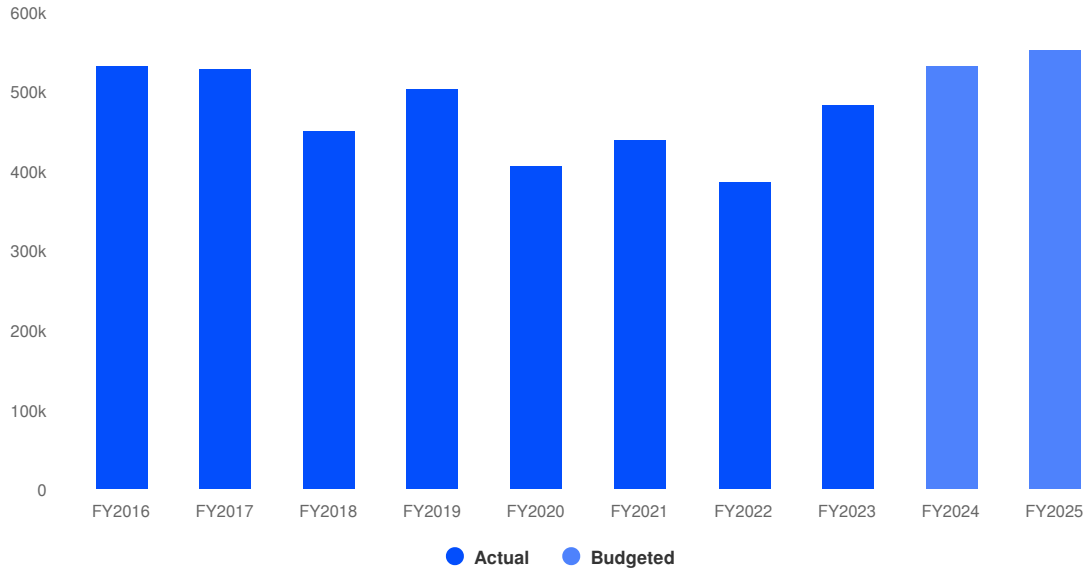
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Animal Control					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
Total	5.00	5.00	5.00	5.00	0.00%

Expenditures Summary

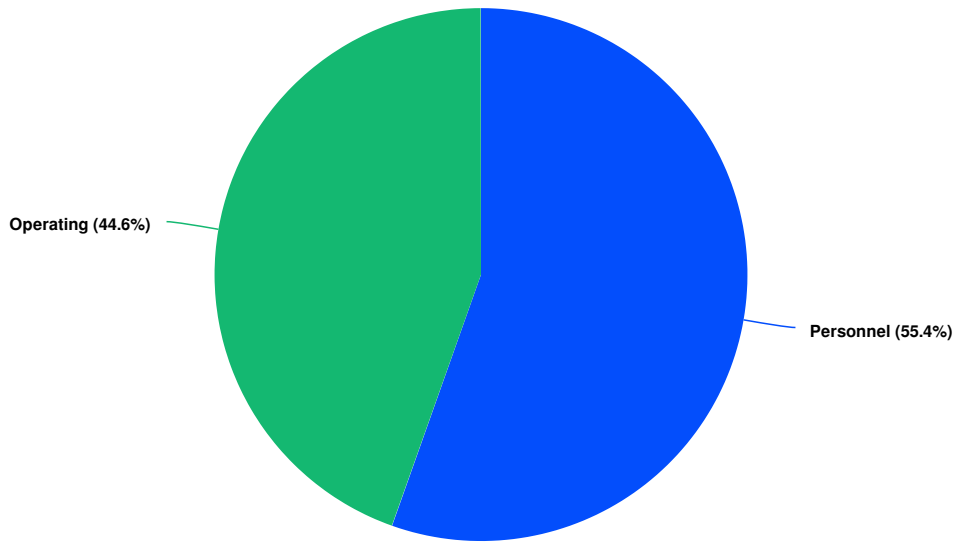
\$552,000 **\$18,992**
(3.56% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$289,701	\$314,243	\$306,000	\$306,000	-2.6%
Operating	\$194,118	\$217,120	\$221,000	\$246,000	13.3%
Capital	\$0	\$1,645	\$0	\$0	-100%
Total Expense Objects:	\$483,819	\$533,008	\$527,000	\$552,000	3.6%

Airport

County funding for this department provides the Airport Authority the means of operating and maintaining the Michael J. Smith Field in such a manner as to provide a safe, modern, and self-sustaining general aviation environment that will stimulate new, and enhance existing economic, industrial, educational and recreational growth for Carteret County.

<https://flythecrystalcoast.org/>

Major Accomplishments

- Runway 3-21 rehab project is slated to begin in FY24 to include rehabilitation, lighting, signage and installation of Navigational Aids.
- Purchased land for expansion of runway 8-26.
- Brought all hangars up to code following inspection from Beaufort Fire Marshal.
- Installed flight operations counting service – Virtower – to enable tracking of all air traffic in and out of the airport.
- Received \$1,000,000 in transportation reserve funds to help with the rerouting of Hwy 101 for the runway 8-26 expansion.

Goals & Objectives

(SPI #5 BMI #4)

- Host the FAI WORLD parachuting championships which will bring 300-400 skydivers from all over the world to Carteret County.
- Complete and open newly rehabilitated Runway 3-21.
- Begin construction of three privately owned ground lease hangars next to our administration building.
- Construct new terminal building.

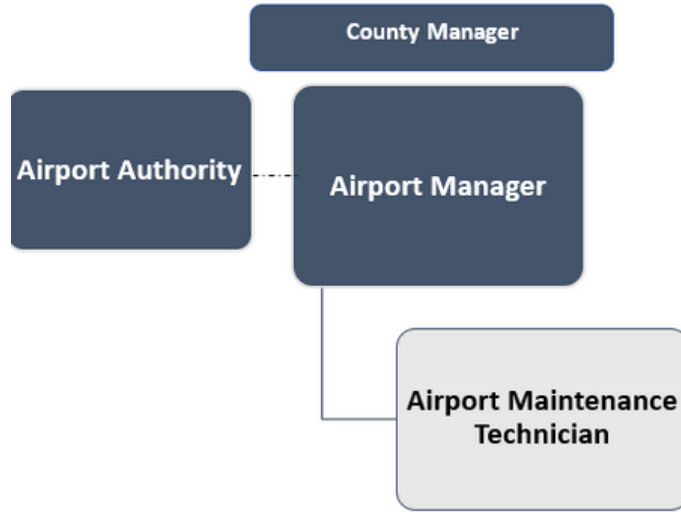
Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
# of hangars	62	62	62
# of ground leases	11	11	17
<i>Efficiency</i>			
# of people on hangar waiting list	57	63	65
# of people on ground lease waiting list	31	32	26
<i>Effectiveness (Outcomes)</i>			
% of leases fully leased	100%	100%	100%

Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Airport					
Full Time	1.00	2.00	2.00	2.00	
FTE - Part Time	-	-	-	-	
Total	1.00	2.00	2.00	2.00	0.00%



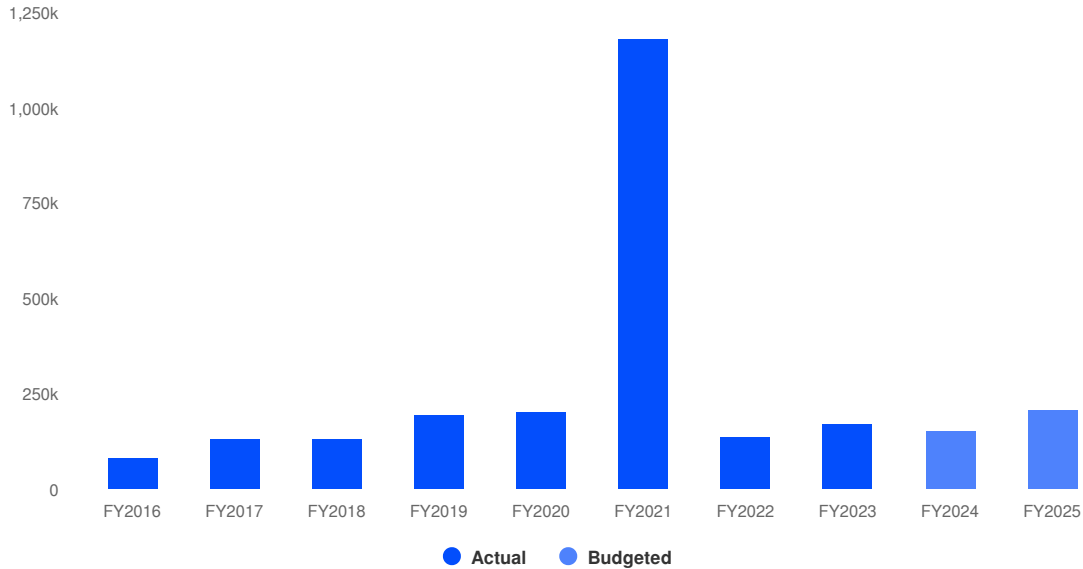
Organizational Chart



Expenditures Summary

\$209,000
\$57,001
 (37.50% vs. prior year)

Airport Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$83,026	\$90,974	\$175,000	\$175,000	92.4%
Operating	\$21,967	\$16,000	\$16,000	\$17,000	6.3%
Capital	\$66,867	\$45,025	\$17,000	\$17,000	-62.2%
Total Expense Objects:	\$171,860	\$151,999	\$208,000	\$209,000	37.5%

Revenues by Source

Name	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source				
Intergovernmental	\$0	\$74,000	\$74,000	N/A
Total Revenue Source:	\$0	\$74,000	\$74,000	N/A





Harbor Authority

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

Major Accomplishments

- o Harkers Island Harbor back at 99% capacity after having multiple slips empty.
- o Re-rocked parking lots at Harkers Island and Atlantic harbors.
- o Slip rent collection rate for FY24 was 99%.

Goals & Objectives

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

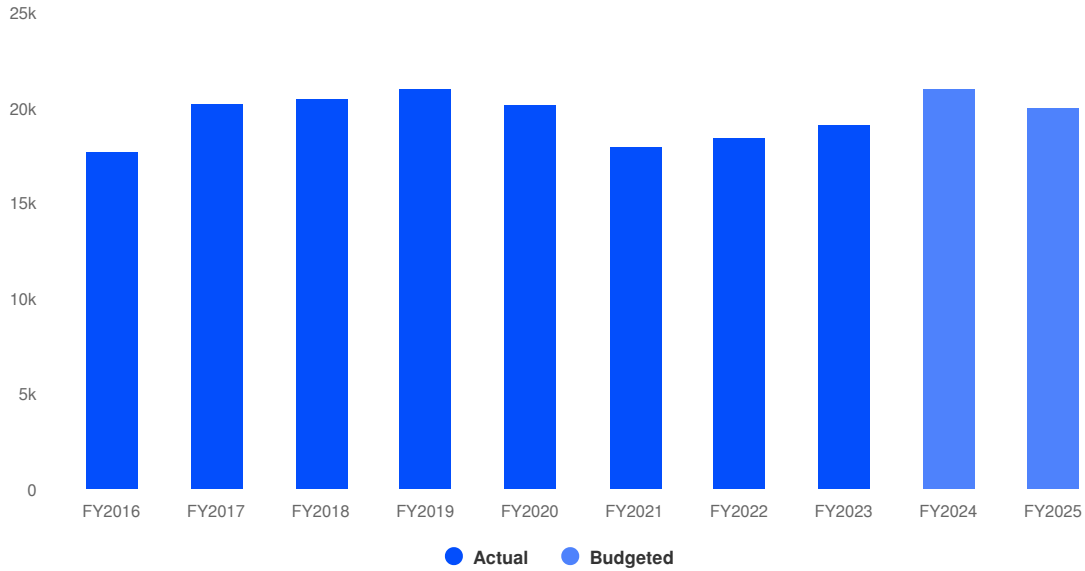
- o Increase the number of slips rented in the Atlantic Harbor.
- o Replace dock boards as needed in Harkers Island.
- o Maintain all harbors for the safety and welfare of all watermen.
- o Provide an affordable option to help commercial fishermen.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
# of slips rented – Harkers Island	32	32	35
# of slips rented - Atlantic	16	22	23
<i>Efficiency</i>			
% of expenditures offset by fee revenue	73.3%	88.1%	90.0%
<i>Effectiveness (Outcomes)</i>			
% of slips utilized	64.0%	70.0%	75.0%

Revenues Summary

\$20,000 -\$1,000
 (-4.76% vs. prior year)

Harbor Authority Proposed and Historical Budget vs. Actual



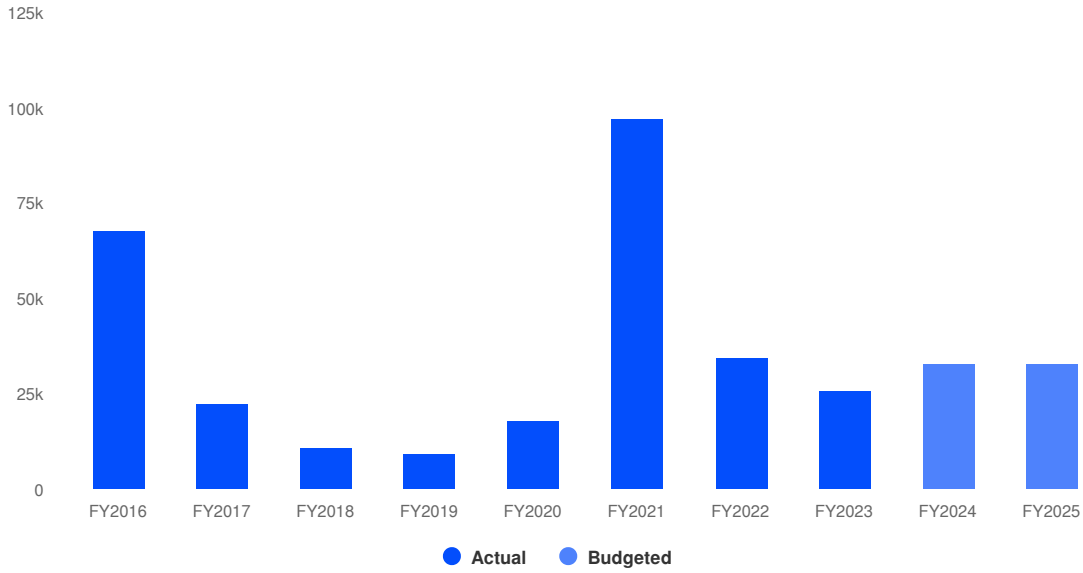
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$19,132	\$21,000	\$20,000	\$20,000	-4.8%
Total Revenue Source:	\$19,132	\$21,000	\$20,000	\$20,000	-4.8%

Expenditures Summary

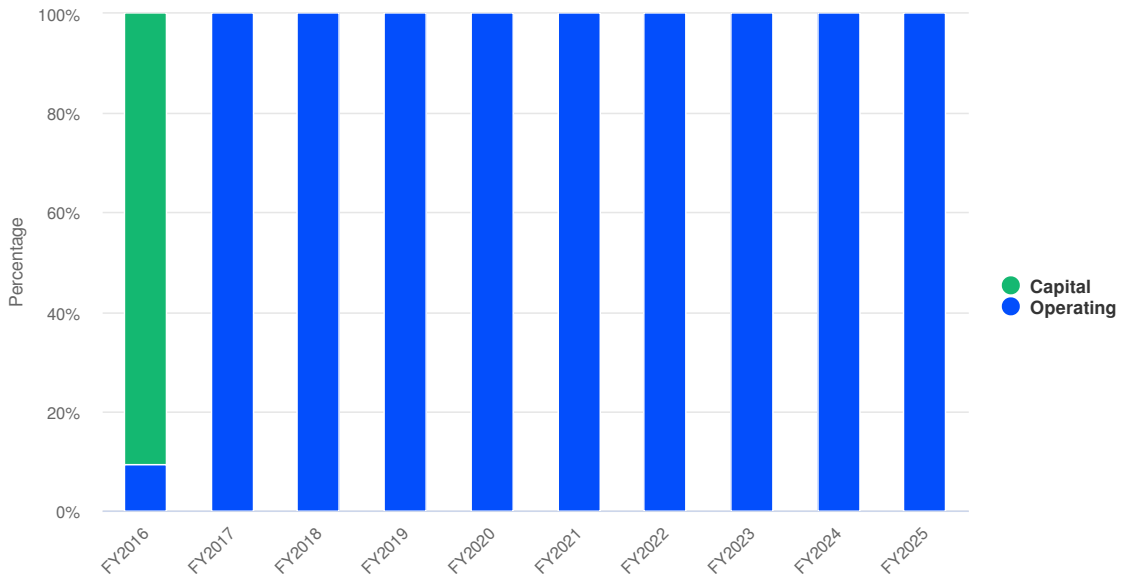
\$33,000 **\$0**
(0.00% vs. prior year)

Harbor Authority Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$26,118	\$33,000	\$33,000	\$33,000	0%
Total Expense Objects:	\$26,118	\$33,000	\$33,000	\$33,000	0%

CCATS

Patrick Flanagan
Transportation Services Director

This department administers and deliver transportation services to the residents and guests of Carteret County in a manner that links people, jobs and communities conveniently, consistently, and safely. This is accomplished through the administration of various grants and contractual relationships designed to expand services while keeping costs low to maintain value for our residents.

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

Major Accomplishments

- o Expanded services to Carteret Correctional Center to support re-entry programs and provide employees to local businesses.
- o Increased Down-East Express services to expand regional reach of public transportation users.
- o Increased safety of public transportation users through the installation and maintenance of new cameras in all vehicles.
- o Improved capacity of providing services to county residents through increasing recruitment and retention of part-time drivers.
- o Partnered with the Carteret County Health Department and assisted Post-Overdose Response Team clients to achieve desired outcomes.

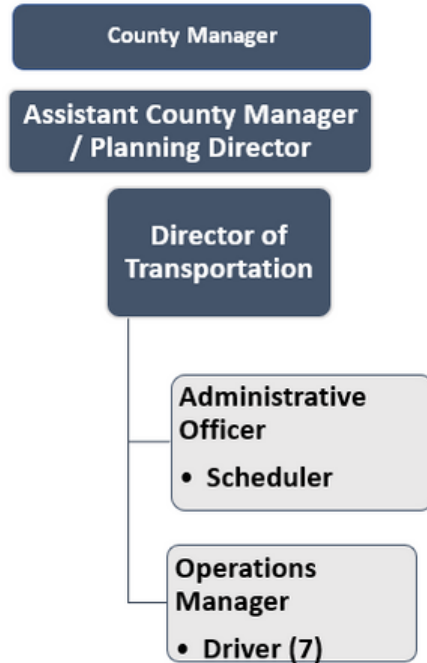
Goals & Objectives

(SPI #1 BMI #1&8)

- o Identification and pursuit of private and public funding opportunities through grants or contracted services.
- o Continuous Improvement of operational efficiencies.
- o Recruit, develop, and retain a qualified workforce.
- o Maintain a safe and operational vehicle fleet.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Total Trips	58,580	62,198	66,000
Total Miles	501,642	494,157	511,500
Total Hours	25,448	17,191	27,800
<i>Efficiency</i>			
Average Trip Miles	9.50	7.94	7.75
<i>Effectiveness (Outcomes)</i>			
Passenger Trips per Hours	2.08	2.29	2.40
Est. Yearly Cost savings by using Propane	*	\$90,486.00	\$93,562.00

Organizational Chart



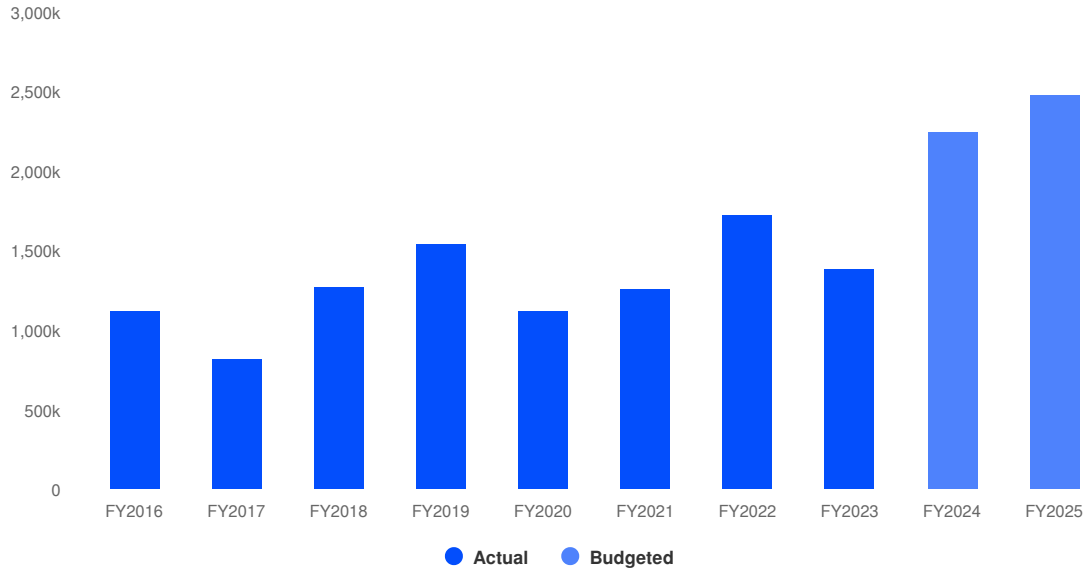
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
CCATS					
Full Time	10.00	10.00	11.00	11.00	
FTE - Part Time	6.21	7.93	8.21	8.21	
Total	16.21	17.93	19.21	19.21	7.14%

Revenues Summary

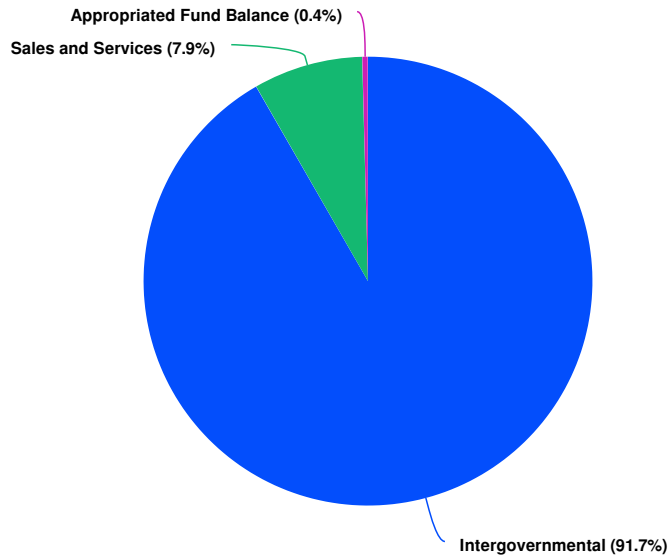
\$2,483,000 **\$237,300**
(10.57% vs. prior year)

CCATS Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



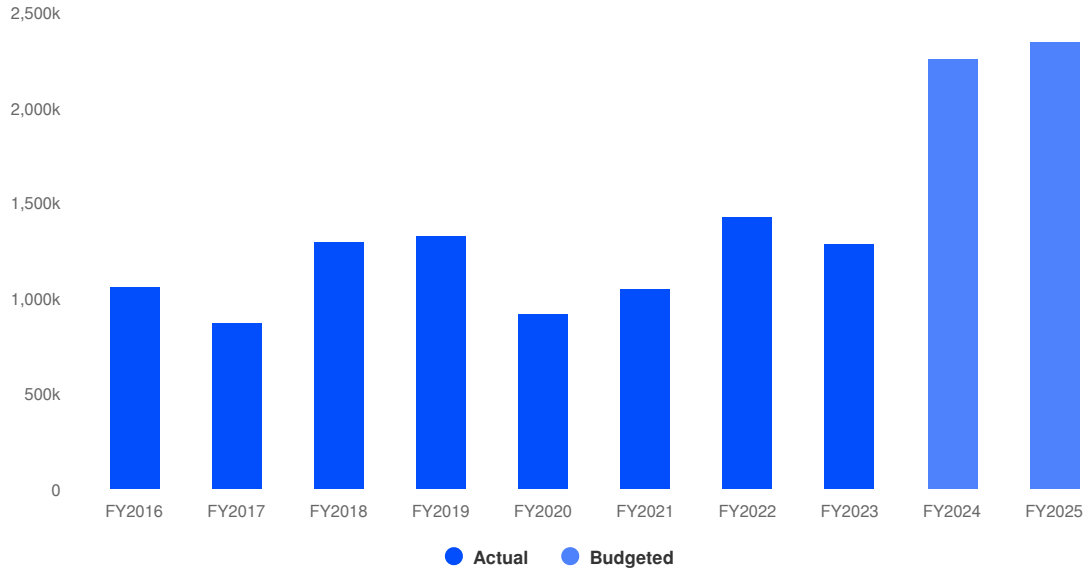
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$1,198,760	\$1,851,980	\$2,277,000	\$2,277,000	22.9%
Sales and Services	\$186,369	\$212,000	\$196,000	\$196,000	-7.5%
Appropriated Fund Balance	\$0	\$181,720	\$0	\$10,000	-94.5%
Total Revenue Source:	\$1,385,129	\$2,245,700	\$2,473,000	\$2,483,000	10.6%



Expenditures Summary

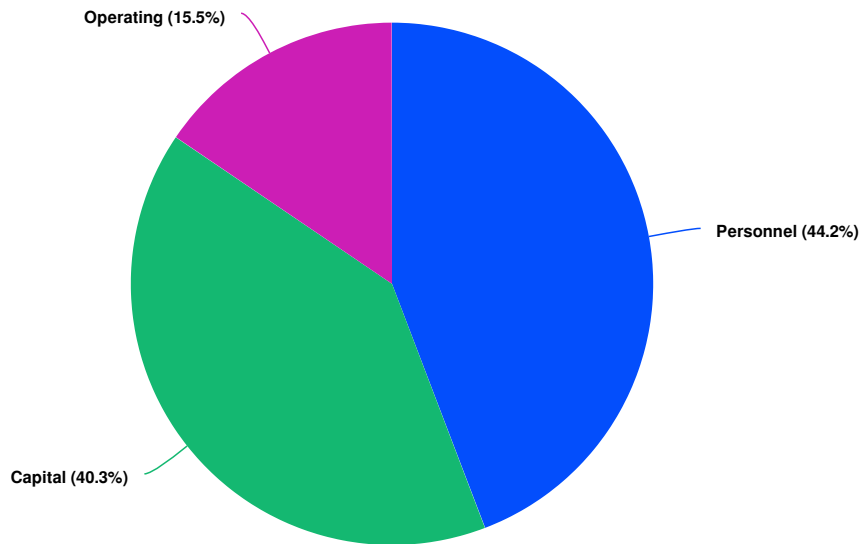
\$2,346,000 **\$86,634**
(3.83% vs. prior year)

CCATS Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$833,858	\$933,162	\$1,035,000	\$1,037,000	11.1%
Operating	\$253,990	\$368,512	\$361,000	\$364,000	-1.2%
Capital	\$200,111	\$957,692	\$945,000	\$945,000	-1.3%
Total Expense Objects:	\$1,287,959	\$2,259,366	\$2,341,000	\$2,346,000	3.8%



Forest Fire Control



The mission of the NC Forest Service is to protect, manage, and promote forest resources for the citizens of North Carolina. Services are provided in three (3) basic areas: 1) Forest Management – writing woodland management plans, at no charge, with recommendations for timber sales, tree planting, thinning, site preparation, insect and disease problems, maintaining water quality, etc.; 2) Forest Stewardship – how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control – prevention, pre-suppression, and suppression of forest fires. The County contracts with the State Department of Environment, Health and Natural Resources for forest fire control. The County funds 40% of the forest fire control budget while the State funds 60%.

<https://www.ncforests-service.gov/contacts/carteret.htm> 

Major Accomplishments

- Assisted county fire departments with 14 fires involving 277 acres and protected 52 homes at an estimated value of \$9.9 million and an additional 18 structures at an estimated value of \$412,000.
- 17 Forest Management Plans under contract for Carteret County landowners (involving 793 acres).
- 5 inspections of forestry operations affecting 1,394 acres.
- 7 Forest Management and Urban Assists involving 7 acres.
- 8 Community Wildland Protection Programs updated to designated areas of concern and ways to mitigate these hazards.
- Conducted 26 information, education and outreach programs.

Goals & Objectives

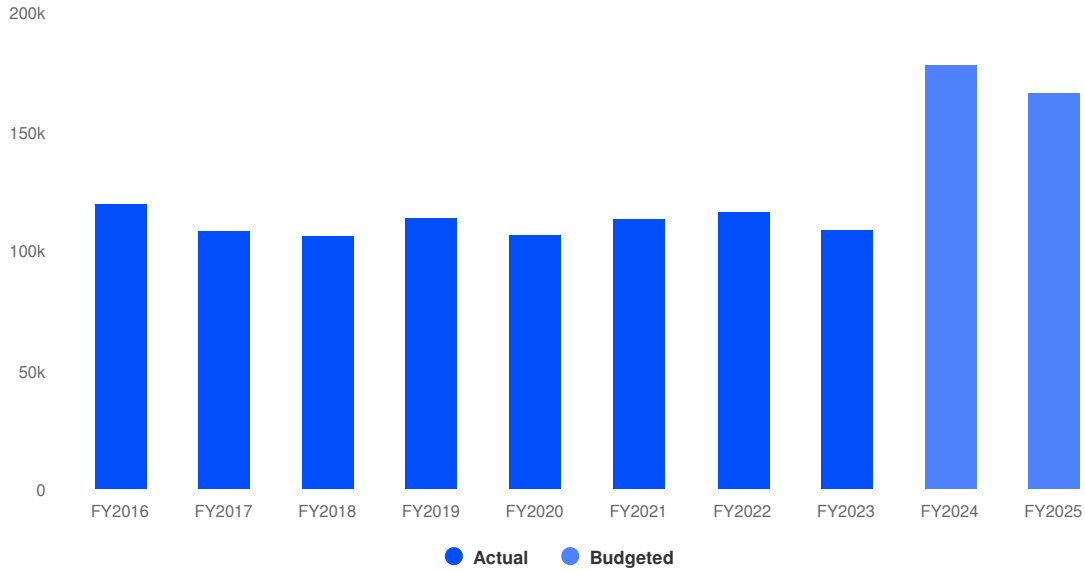
(SPI #2&4  BMI #2,5&9 )

- Write 10 Forest Management Plans in Carteret County.
- Conduct 100 acres of forest regeneration.
- Inspect 15 forestry operations for adherence to best management practices related to water quality.
- Teach 2 Wildland Fire Suppression classes to Fire Departments.
- Conduct 30 information, education and outreach programs.

Expenditures Summary

\$166,000 -\$12,000
 (-6.74% vs. prior year)

Forest Fire Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Forest Fire Contribution	\$108,896	\$178,000	\$166,000	\$166,000	-6.7%
Total Expense Objects:	\$108,896	\$178,000	\$166,000	\$166,000	-6.7%

Waste Collections

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

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

Major Accomplishments

- Made monetary changes in new contract for contractor to account for light container pulls.
- Maintained site location and provided support for storage and transfer of electronics recycling.
- Started oyster shell recycling at 2 different locations.
- Maintained abandoned land fill at Hibbs Rd.
- Provided 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 events, and the pesticide container recycling service located at two (2) different sites.

Goals & Objectives

(SPI #1&4 [↗](#) BMI #1&5 [↗](#))

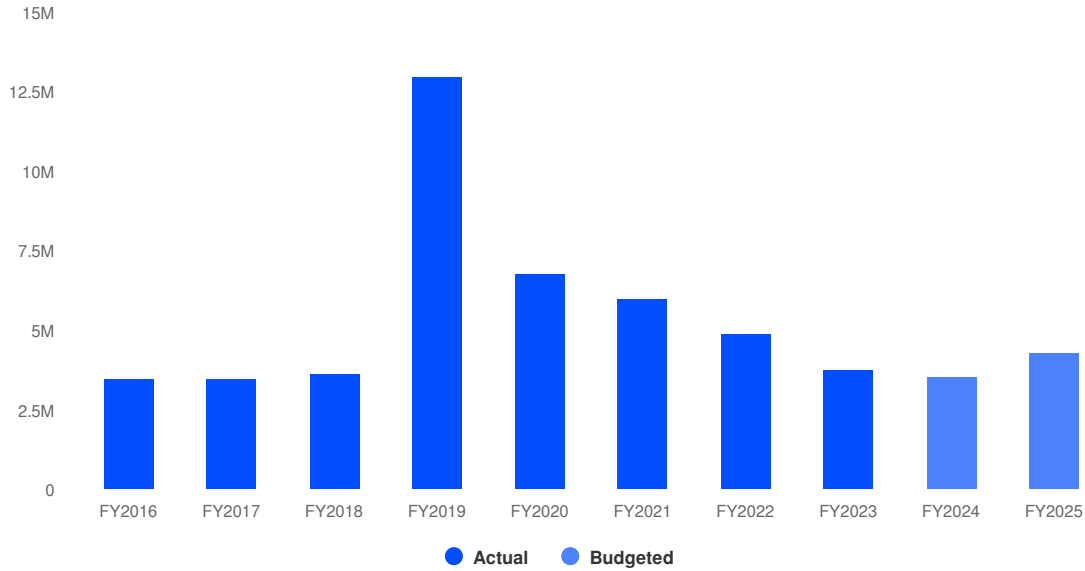
- Focus more on recycling programs to reduce tonnage to the Landfill.
- Continue our electronics and paint recycling programs.
- Work to increase litter awareness, education, and enforcement.
- Update and repair huts at all convenience sites.
- Replace worn fencing.
- Add rock and grade convenience sites.
- Work with contractor to better serve the citizens of Carteret County.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Total tonnage at convenience sites	1,926	1,842	2,000
<i>Efficiency</i>			
Total average cost per month for the Solid Waste Program	275,000	310,000	305,000
<i>Effectiveness (Outcomes)</i>			
% change in number of annual pulls	-4.8%	+0.8%	-2.0%

Revenues Summary

\$4,300,000
\$750,000
 (21.13% vs. prior year)

Waste Collection Proposed and Historical Budget vs. Actual



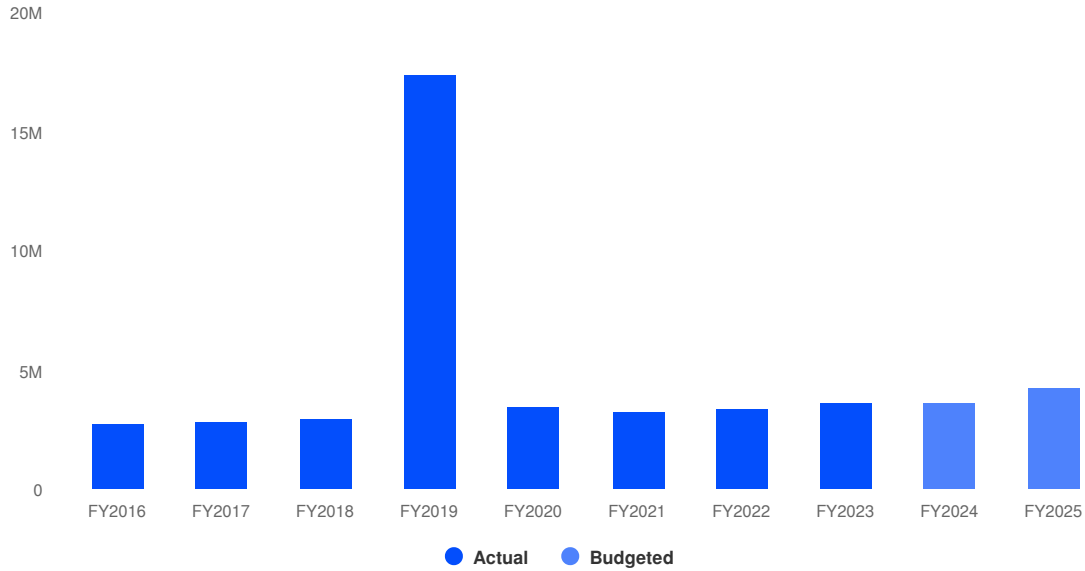
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$224,337	\$180,000	\$200,000	\$200,000	11.1%
Sales and Services	\$3,538,752	\$3,370,000	\$4,100,000	\$4,100,000	21.7%
Total Revenue Source:	\$3,763,090	\$3,550,000	\$4,300,000	\$4,300,000	21.1%

Expenditures Summary

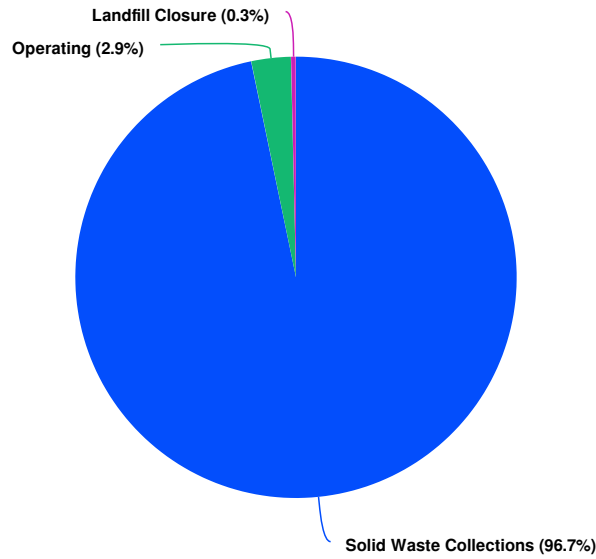
\$4,300,000 **\$655,400**
(17.98% vs. prior year)

Waste Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Operating	\$56,279	\$66,600	\$125,000	\$125,000	87.7%
Solid Waste Collections	\$3,569,815	\$3,563,000	\$4,160,000	\$4,160,000	16.8%
Landfill Closure	\$1,000	\$15,000	\$15,000	\$15,000	0%
Total Expense Objects:	\$3,627,094	\$3,644,600	\$4,300,000	\$4,300,000	18%

Public Works

Billy Merkley
Public Works Director

The Public Works department is responsible for maintenance, inspection, and support services in several divisions. The Operations division consists of mosquito control, County owned properties landscaping and site improvement services, Solid Waste and Recycling maintenance, Landfill maintenance, E 911 street sign maintenance, Harbor maintenance, and Parks assistance.

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

Major Accomplishments

- Arranged two (2) Household Hazardous Waste days per year.
- Provided assistance with the annual Household Hazardous Waste days.
- Assisted the Harbor Authority with several projects to reduce costs.
- Removed storm debris from state right-of-way due to tornado damage in Atlantic.
- Maintained abandoned landfill at Hibbs Rd.
- Maintain and mow around fifty (50) different locations.

Goals & Objectives

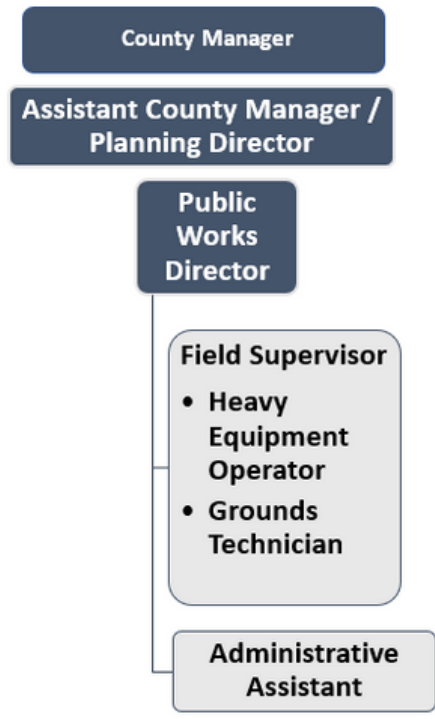
(SPI #1,4&5 BMI #5&6)

- Continue the Mosquito Control Program to better serve and protect the citizens of Carteret County.
- Assist other departments with labor to reduce spending.
- Continue to assist the Harbor Authority with inspections and maintenance of infrastructure.
- Install and maintain E911 street signs for unincorporated areas in Carteret County.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Man hours – Mosquito Control – Spraying & equipment maintenance	4,500	4,700	4,500
Man hours – Mosquito Control – Surveillance	130	200	225
<i>Efficiency</i>			
% Harbor and convenience site inspections performed as scheduled	90%	100%	100%
<i>Effectiveness (Outcomes)</i>			
% Mosquito control requests for service- response within 48 hours	95%	100%	100%
% Street sign request for maintenance- response within 48 hours	90%	100%	100%



Organizational Chart



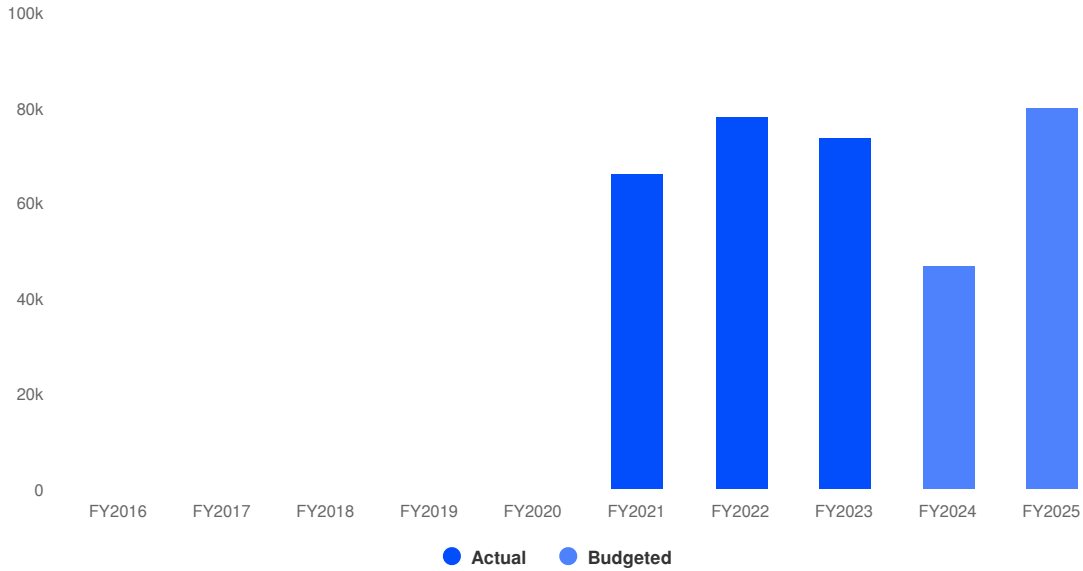
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Public Works					
Full Time	4.36	6.00	7.00	7.00	
FTE - Part Time	5.77	5.77	5.05	5.05	
Total	10.13	11.77	12.05	12.05	2.38%

Revenues Summary

\$80,000 \$33,200
 (70.94% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



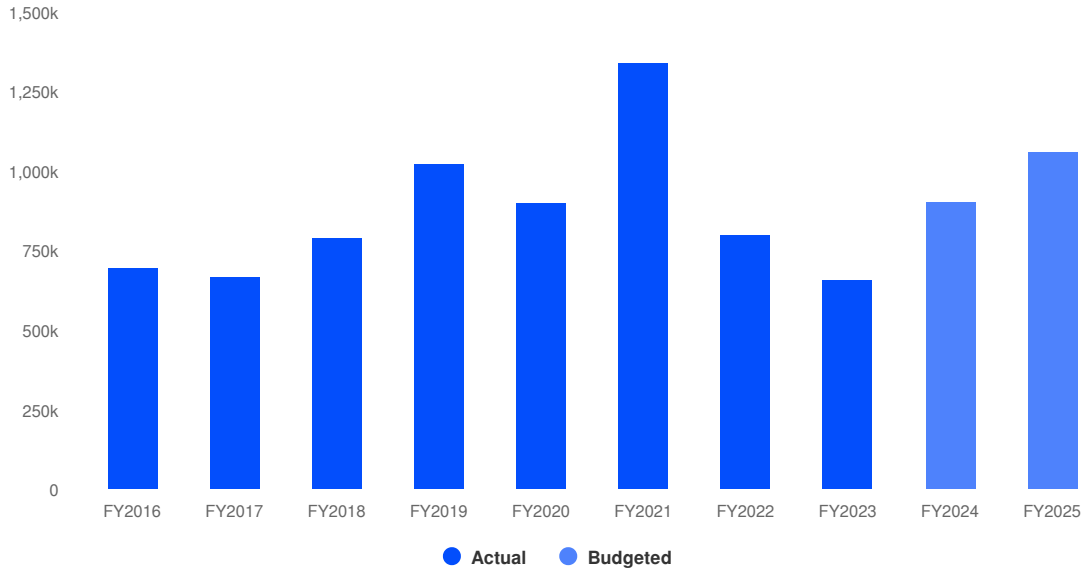
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Miscellaneous	\$73,589	\$46,800	\$80,000	\$80,000	70.9%
Total Revenue Source:	\$73,589	\$46,800	\$80,000	\$80,000	70.9%

Expenditures Summary

\$1,059,000
\$151,360
(16.68% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$356,404	\$491,475	\$584,000	\$582,000	18.4%
Operating	\$296,612	\$416,165	\$421,000	\$420,000	0.9%
Capital	\$6,108	\$0	\$57,000	\$57,000	N/A
Total Expense Objects:	\$659,124	\$907,640	\$1,062,000	\$1,059,000	16.7%

County Garage

Patrick Flanagan
Transportation Services Director

The Central Garage is committed to supplying all departments within the Carteret County Government with safe, reliable vehicles, equipment, and service facilities. Our primary objective is to foster partnerships with various county departments, ensuring effective communication and the procurement of high-quality products and services in a cost-effective manner.

Major Accomplishments

- o Increased efficiency in parts retention/storage which generated cost-savings for the County.
- o Enhanced technology to improve diagnostics outcomes and to increase efficiency in the repair of county vehicles.
- o Enhanced internal controls in the repair process to improve accuracy of invoicing to departments.
- o Maintained contemporaneous and extensive documentation which has allowed for expensive repairs to be covered under various fluid warranties.
- o Increased tracking of manufacturer recalls to ensure the general safety of vehicles.

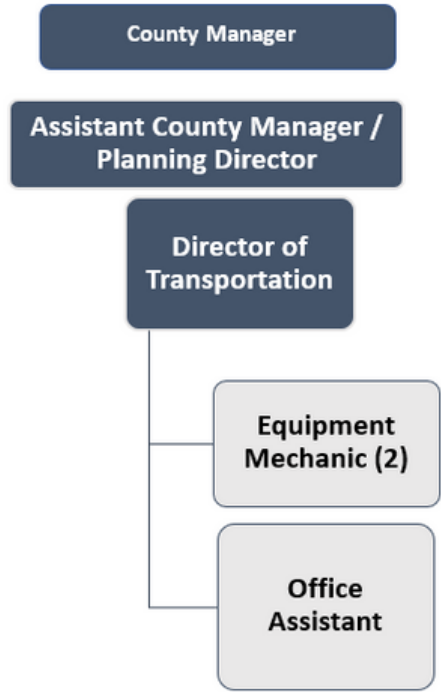
Goals & Objectives

(SPI #1 [↗](#), BMI #5 [↗](#))

- o Maintaining a safe and operational vehicle fleet.
- o Continuous improvement of operational efficiencies.
- o Recruit, develop and retain a qualified workforce.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Number of Fleet Vehicles Maintained	737	732	710
Est. Hours of Maintenance Performed	631	639	604
<i>Efficiency</i>			
Percentage of preventative maintenance performed as scheduled	99%	94%	98%
<i>Effectiveness (Outcomes)</i>			
Age of Vehicle Fleet in Years	8.5	7.5	7.0
Number of warranty claims denied	*	0	0

Organizational Chart



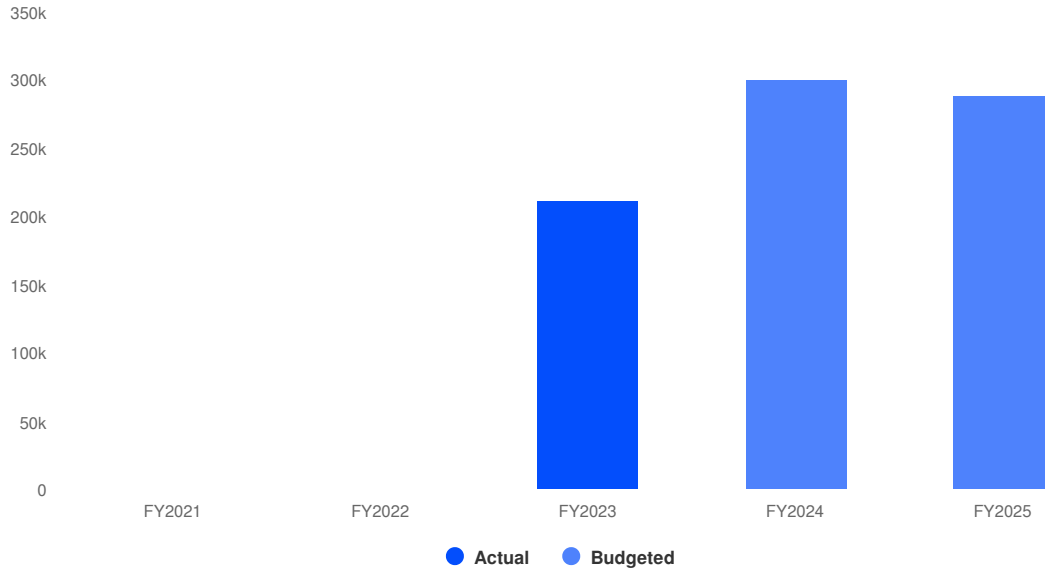
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
County Garage					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-				
Total	3.00	3.00	3.00	3.00	0.00%

Expenditures Summary

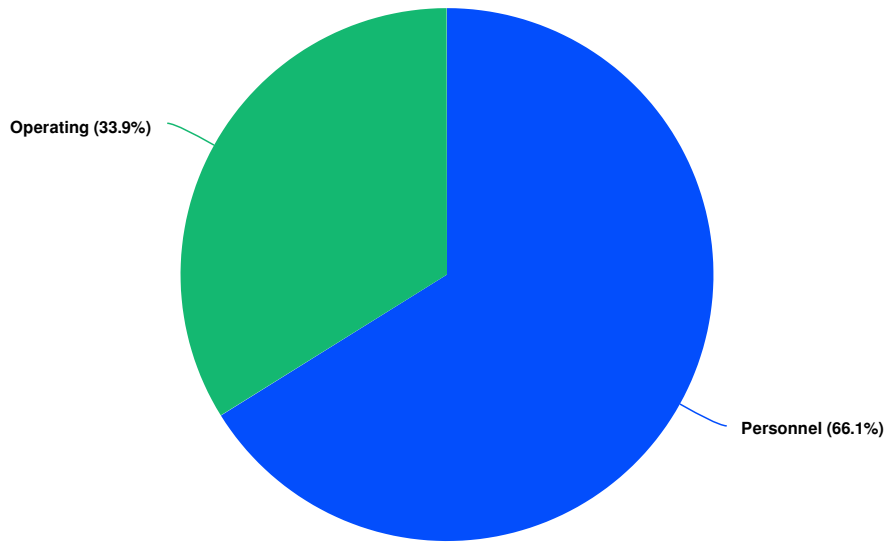
\$288,000 **-\$12,908**
(-4.29% vs. prior year)

County Garage Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$166,217	\$186,435	\$190,500	\$190,500	2.2%
Operating	\$31,620	\$114,473	\$97,500	\$97,500	-14.8%
Capital	\$13,729	\$0	\$0	\$0	0%
Total Expense Objects:	\$211,566	\$300,908	\$288,000	\$288,000	-4.3%

Economic Development

Rod Kirk
Economic Development Director

The Economic Development Department assists in the growth of Carteret County's economy by encouraging new capital investments and job creation with wages higher than the county average. They work to raise awareness of Carteret County as a destination for permanent residents, which generates additional tax revenues to Carteret County and municipal governments.

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

Major Accomplishments

- Provided staff support for Carteret County Economic Development Foundation, Carteret County Transportation Committee, Marine Science and Education Partnership, Retirement Attraction Committee, and Broadband Steering Committee
- Created new economic development website (www.crystalcoasted.com), and significantly increased social media posts, likes and shares
- Implemented new HubSpot Customer Relations Management software for Department and Foundation

Goals & Objectives

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

- Increase department's digital footprint through social media, digital advertising, and other platforms
- Update department's existing website to enhance the user experience and provide an available property inventory and interactive tools to new and expanding businesses and prospective investors/developers
- Strengthen relationships with existing businesses and local governments to identify workforce needs and business expansion opportunities, including identifying sites for business growth and infrastructure needs to make sites "project ready"
- Enhance collaborations with NC Ports to position Radio Island for port-related development

Organizational Chart



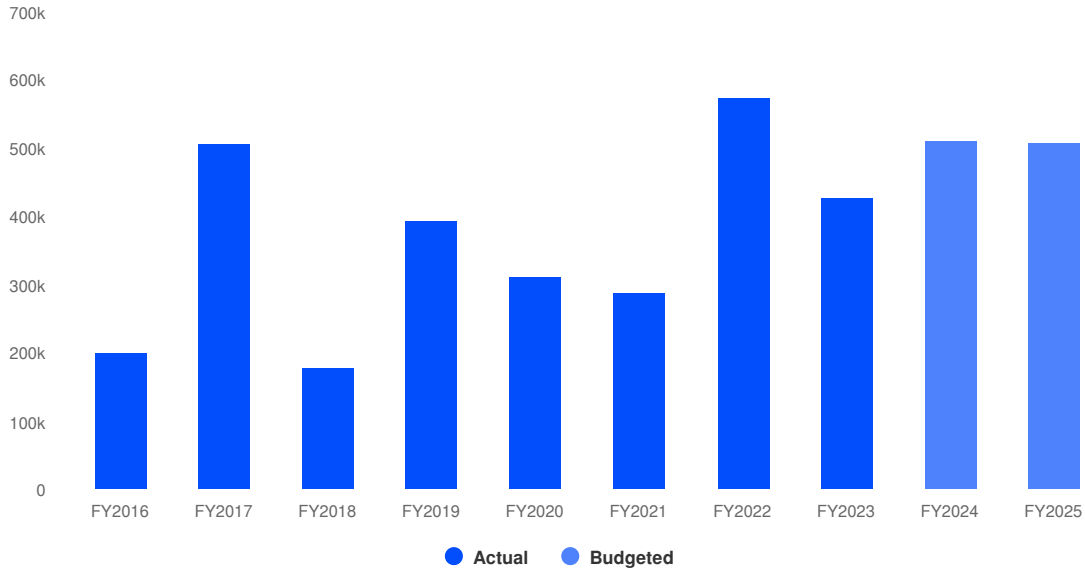
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Economic Development					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-	-	-	-	
Total	3.00	3.00	3.00	3.00	0.00%

Expenditures Summary

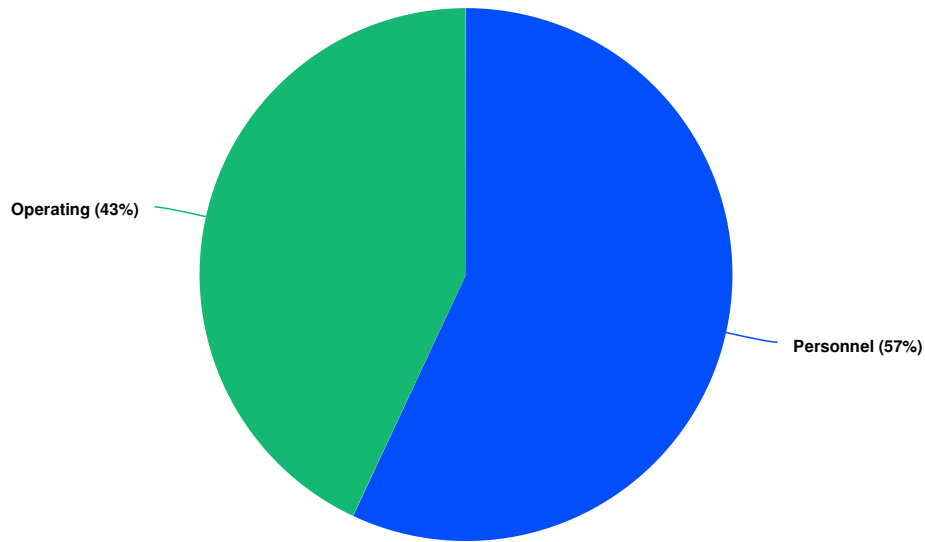
\$509,000 **-\$2,600**
(-0.51% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$186,436	\$276,100	\$290,000	\$290,000	5%
Operating	\$187,826	\$201,500	\$169,000	\$219,000	8.7%
Economic Development	\$25,000	\$0	\$0	\$0	0%
Business Development	\$26,988	\$34,000	\$0	\$0	-100%
Total Expense Objects:	\$426,251	\$511,600	\$459,000	\$509,000	-0.5%

Shore Protection

J. Ryan Davenport
Shore Protection Manager

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

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

Major Accomplishments

- Completed Salters Creek maintenance dredging project.
- Aided ACOE in securing dredging contract for Cape Lookout.
- Beaufort Inlet dredging / Atlantic Beach nourishment project.
- Bogue Inlet dredging / Emerald Isle nourishment project.

Goals & Objectives

(SPI #4 BMI #9)

- Complete Carrot Island living shoreline project.
- Complete Raymond's Gut maintenance excavation.
- Complete Core Sound navigation channel.
- Complete Western Boat Ramp project.

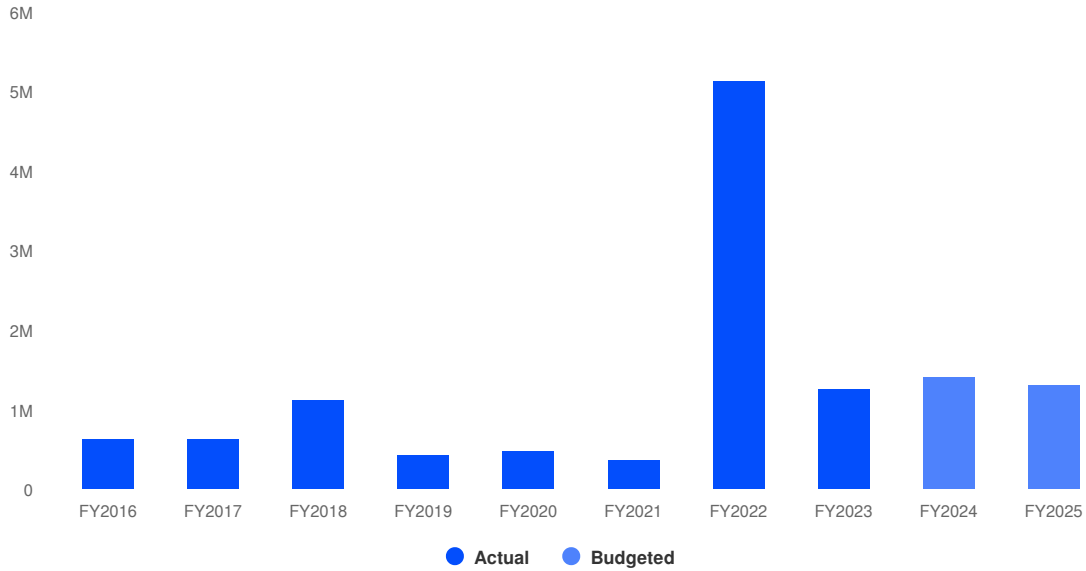
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Shore Protection					
Full Time	1.40	1.40	1.40	1.40	
FTE - Part Time	-	-	-	-	
Total	1.40	1.40	1.40	1.40	0.00%

Expenditures Summary

\$1,320,000
-\$100,000
 (-7.04% vs. prior year)

Shore Protection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type


Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$163,862	\$170,700	\$181,000	\$181,000	6%
Operating	\$1,098,353	\$1,249,300	\$1,019,000	\$1,139,000	-8.8%
Total Expense Objects:	\$1,262,215	\$1,420,000	\$1,200,000	\$1,320,000	-7%

Planning & Development

Gene Foxworth

Assistant County Manager/Planning Director

The Department is responsible for guiding the overall growth of the County through implementation of local ordinances, the International Building Code, and the CAMA Land Use Plan. The department works in conjunction with the Planning Commission, Zoning Board of Adjustment and the Board of County Commissioners for approval of projects. The department is responsible for implementing the building inspections program for the Unincorporated areas of Carteret County and the Towns of Atlantic Beach, Bogue, Cape Carteret, Cedar Point, Emerald Isle, Indian Beach, and Peletier. This department serves as floodplain administrator for Unincorporated Carteret County and the Towns of Bogue, Indian Beach, and Peletier. This department serves as local permit official and administers the Coastal Area Management Act for Unincorporated Carteret County and the Towns of Bogue, Cape Carteret, Cedar Point, Indian Beach, and Peletier.


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

Major Accomplishments

- Completed the County's recertification in the National Flood Insurance Program's Community Ratings System. Carteret County will be a class 9 community offering a 5% discount of federal flood insurance.
- Oversaw the completion of the elevation of five single-family dwellings through the Federal Emergency Management Agency's (FEMA) Hazard Mitigation Grant Program DR-4393.
- Completed a Community Assistance Visit with the State of North Carolina's Department of Public Safety which found the County's floodplain administration program to be fully compliant with all provisions of 44 CFR 60.3.
- Created a Repetitive Loss Area Analysis that was adopted by the Carteret County Board of Commissioners in August 2023.
- Applied for over 1.2 million in FEMA Flood Mitigation Assistance grant funding to elevate seven severely flood-prone single-family residences in Unincorporated Carteret County which was accepted for further review by FEMA.
- Received a grant from the Division of Coastal Management's NC Resilient Coastal Communities Program to receive direct technical assistance from Dewberry Engineers to find ways to alleviate coastal flooding problems in Cedar Island, NC.
- Rewrote the local flood damage prevention ordinances for Towns of Bogue, Indian Beach, and Peletier to bring them into compliance with 44 CFR 60.3 and the State of NC's model coastal flood ordinance.
- Oversaw and completed the installation of three new manufactured homes as a part of the \$750,000 CDBG-NR Grant which is now pending closeout status.



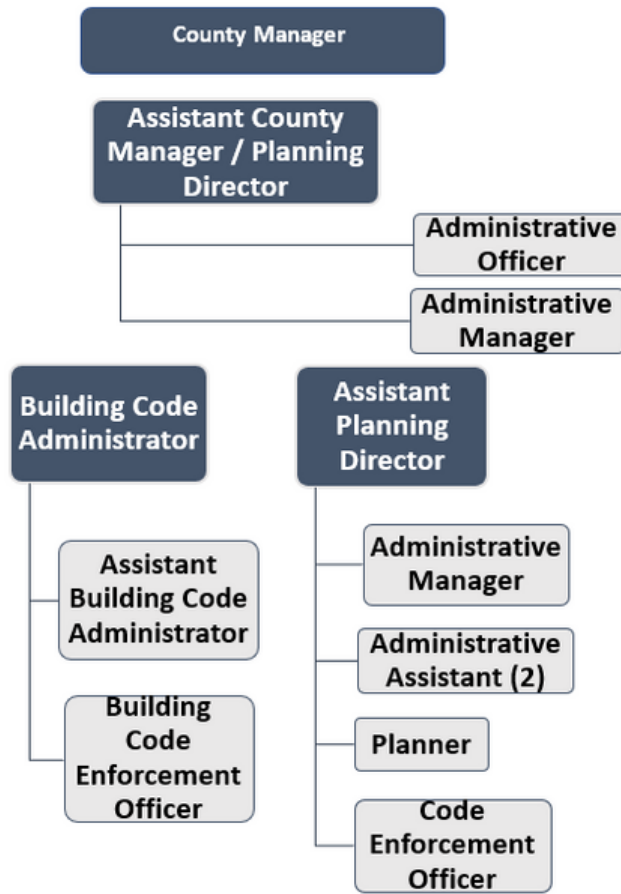
Goals & Objectives

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

- Acquire permits and begin construction at the public boat ramp facility on the Stroud Tract.
- Continue to partner with NCDOT to complete the Comprehensive Transportation Plan for Carteret County.
- Implement the Highway 24 Corridor Study.
- Closeout the Hazard Mitigation Grant Program DR-4393 elevation of six single-family dwellings. One structure remains to be elevated.
- Continue to seek future Hazard Mitigation Grant Program funding to elevate single-family dwellings.
- Continue to apply for future Flood Mitigation Assistance grant funding to elevate flood-prone structures.
- Formally closeout the 2019-CDBG-NR grant and apply for future CDBG grant funding.
- Continue to work with the State and FEMA to adopt the remaining Preliminary Flood Insurance Rate Maps for Carteret County.
- Continue to apply for CAMA Beach and Water Access grant funding through the Division of Coastal Management.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Number of Inspections	20,970	21,500	25,000
Number of Permits Issued	3,136	5,000	5,300
<i>Efficiency</i>			
Average miles/inspections	3.94	5.10	5.00
<i>Effectiveness (Outcomes)</i>			
% of violations that have met compliance	90%	95%	100%

Organizational Chart



Staffing

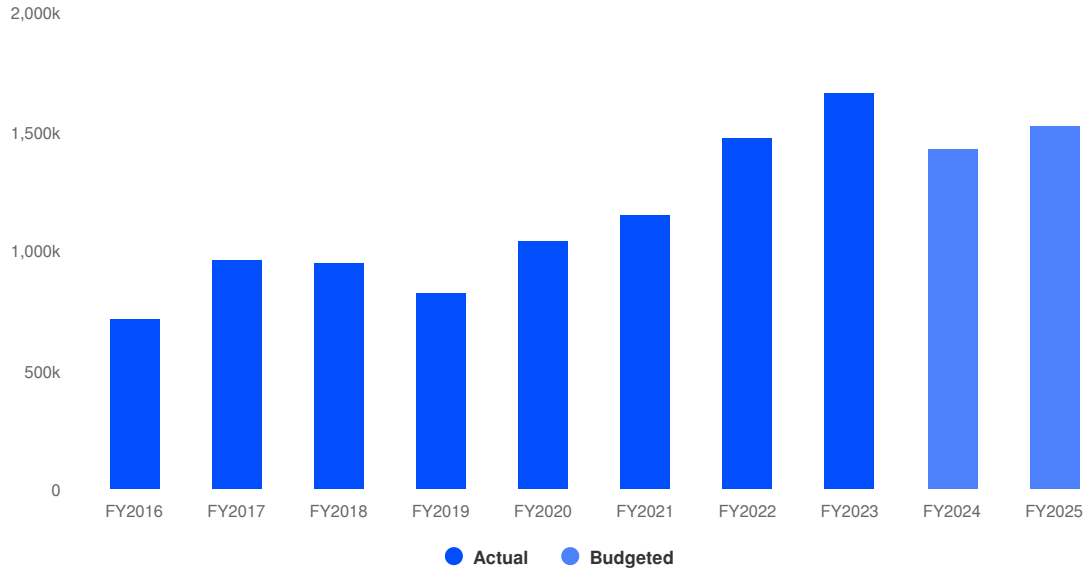
	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Planning & Development					
Full Time	15.10	15.60	16.60	16.60	
FTE - Part Time	-	-	-	-	
Total	15.10	15.60	16.60	16.60	6.41%



Revenues Summary

\$1,525,000
\$100,000
 (7.02% vs. prior year)

Planning & Development Proposed and Historical Budget vs. Actual



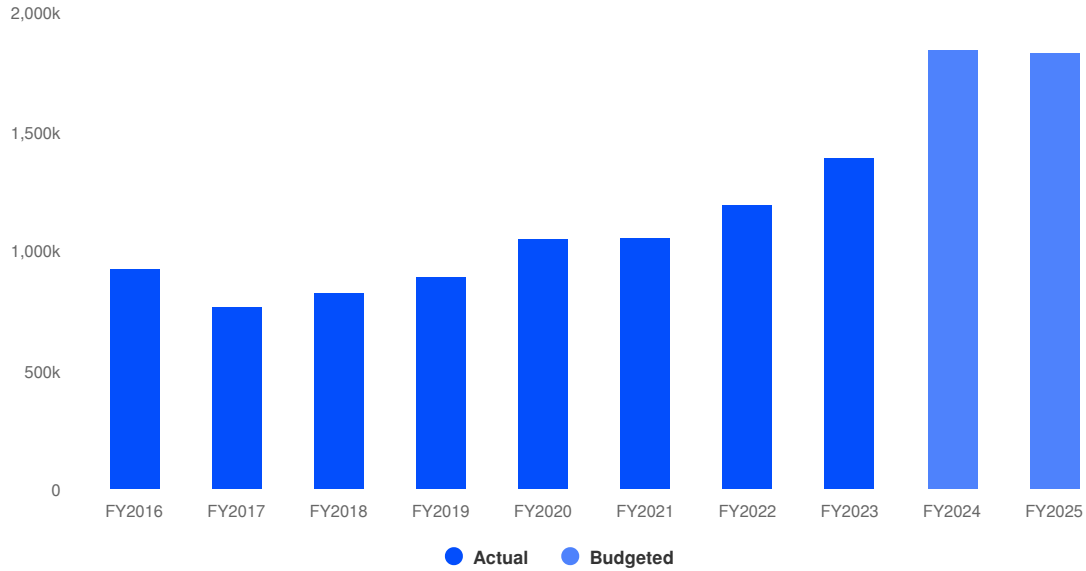
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$1,608,680	\$1,370,000	\$1,430,000	\$1,440,000	5.1%
Intergovernmental	\$330	\$0	\$0	\$0	0%
Sales and Services	\$49,508	\$55,000	\$85,000	\$85,000	54.5%
Total Revenue Source:	\$1,658,518	\$1,425,000	\$1,515,000	\$1,525,000	7%

Expenditures Summary

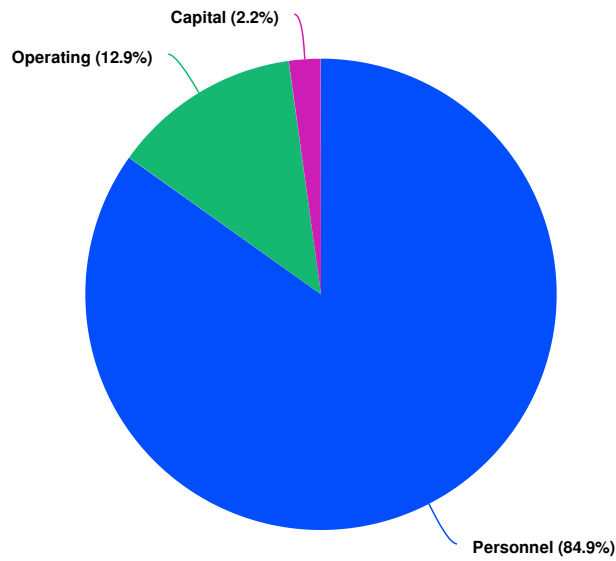
\$1,828,000 **-\$11,703**
(-0.64% vs. prior year)

Planning & Development Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,161,051	\$1,377,453	\$1,550,300	\$1,551,300	12.6%
Operating	\$228,848	\$325,250	\$229,700	\$236,700	-27.2%
Capital	\$0	\$137,000	\$40,000	\$40,000	-70.8%
Total Expense Objects:	\$1,389,900	\$1,839,703	\$1,820,000	\$1,828,000	-0.6%

General Services

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

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

Major Accomplishments

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

Goals & Objectives

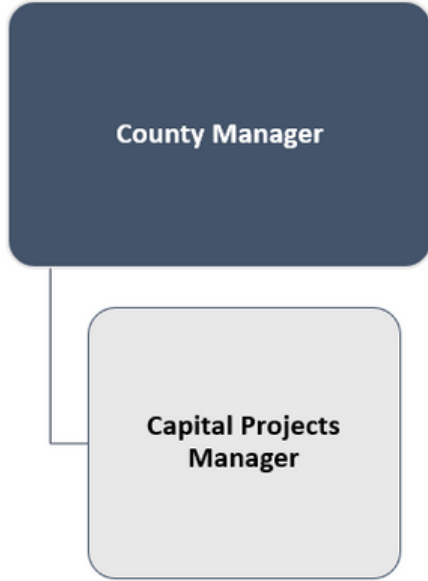
(SPI #1&4 BMI #1,5,6&7)

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

Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
General Services					
Full Time	0.50	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
Total	0.50	1.00	1.00	1.00	0.00%

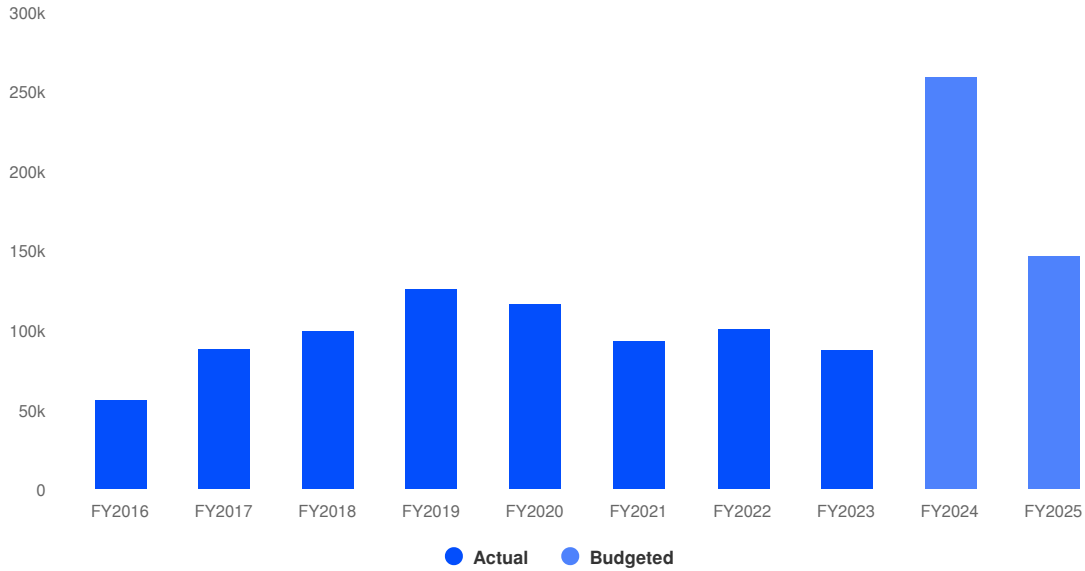
Organizational Chart



Expenditures Summary

\$147,000 -\$112,185
 (-43.28% vs. prior year)

General Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$86,822	\$221,185	\$139,000	\$139,000	-37.2%
Operating	\$545	\$8,000	\$8,000	\$8,000	0%
Capital	\$0	\$30,000	\$0	\$0	-100%
Total Expense Objects:	\$87,367	\$259,185	\$147,000	\$147,000	-43.3%

Cooperative Extension

Shawn Banks
Cooperative Extension Director

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

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

Major Accomplishments

- Increased attendance at workshops held in eastern Carteret County through Eastern Carteret Collaborative efforts.
- Worked with Carteret County Schools to help 30 school nutrition staff members pass the National Registry of Food Safety Professionals Food Manager Certification exam after teaching them the Safe Plates for Food Managers and Safe Plates for School Nutrition Staff courses.
- Worked with a group of 3 youth who competed at the state level in the Avion Bowl. The group won first place and were able to continue on to the national competition where they placed sixth.
- Soil and Water Conservation removed woody stream debris using the state funded STRAP program from approximately 86 miles of main drainage areas, reducing flooding by allowing water to flow better out of these areas.

Goals & Objectives

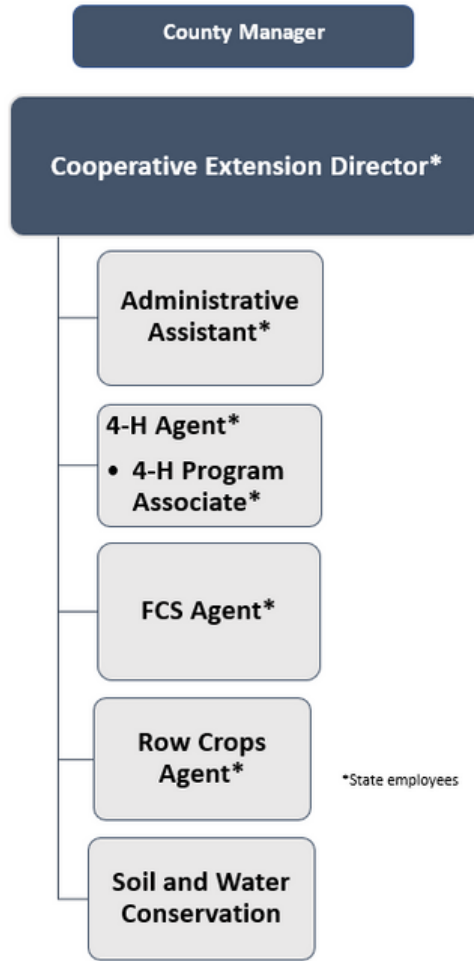
(SPI #1,3 BMI #5&9)

- Empower youth and families in Carteret County to develop good habits and develop life skills that will promote and overall healthy lifestyle.
- Help strengthen families and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest and green industry systems.
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County.
- Provide programs and technical assistance to landowners throughout the county related natural resources including drainage, soils, and conservation programs.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Miles of woody stream debris removal	52	86	95
Number of program activities presented	97	103	125
Number of participants in food preparation programs	316	258	325
Number of youth in leadership and development programs	87	31	100
<i>Efficiency</i>			
Average number of programs per staff member	16	17	18
Average volunteer hours per program	33	27	27
<i>Effectiveness (Outcomes)</i>			
% of people implementing knowledge gained from programs	N/A	5%	10%



Organizational Chart



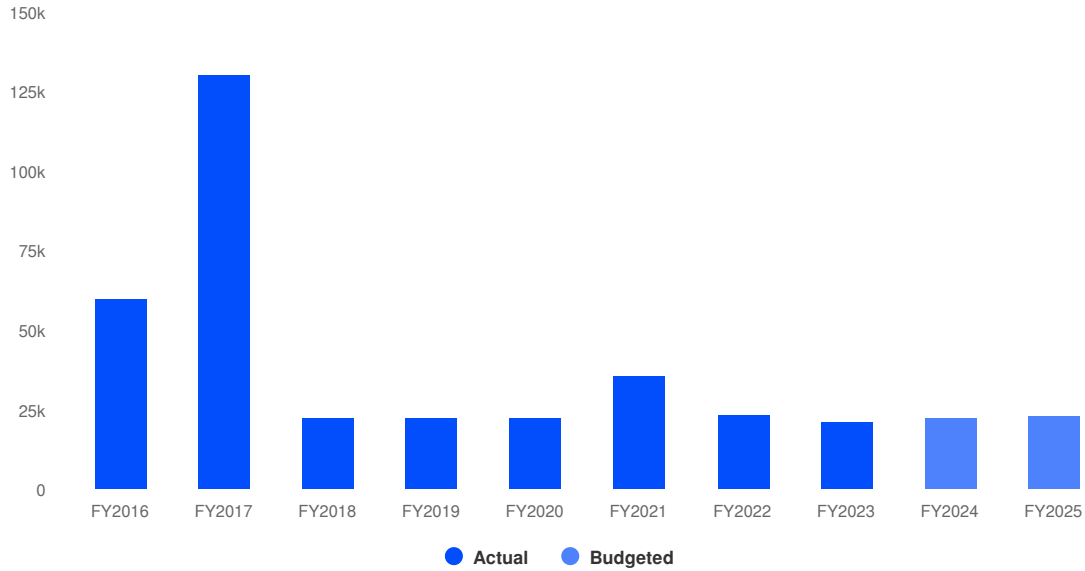
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Cooperative Extension					
Full Time	1.00	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
Total	1.00	1.00	1.00	1.00	0.00%

Revenues Summary

\$23,000 \$500
 (2.22% vs. prior year)

Cooperative Extension Proposed and Historical Budget vs. Actual



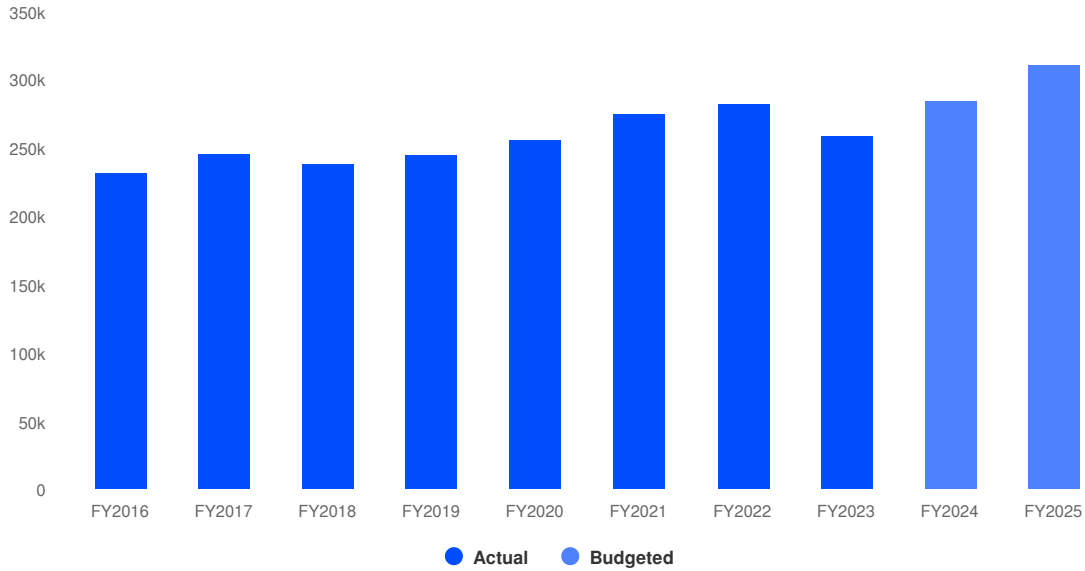
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$20,937	\$22,500	\$23,000	\$23,000	2.2%
Sales and Services	\$185	\$0	\$0	\$0	0%
Total Revenue Source:	\$21,122	\$22,500	\$23,000	\$23,000	2.2%

Expenditures Summary

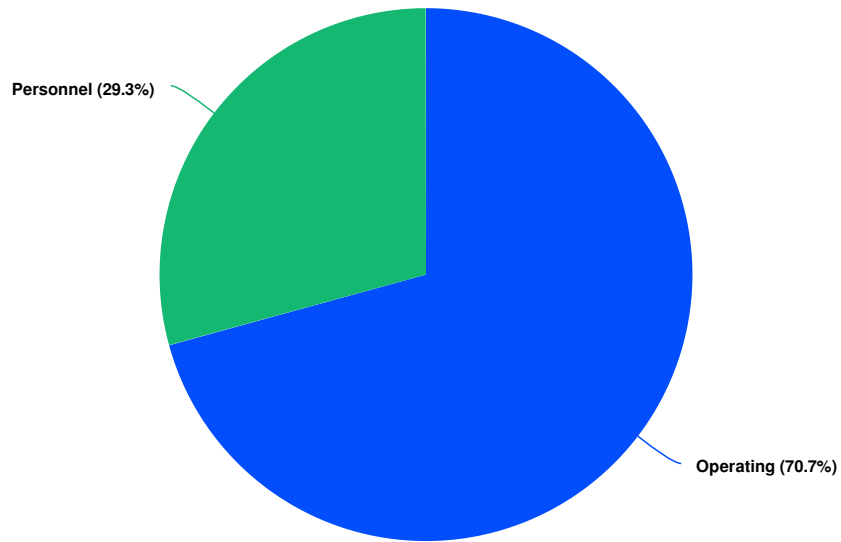
\$311,000 **\$25,422**
(8.90% vs. prior year)

Cooperative Extension Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$83,540	\$89,678	\$91,000	\$91,000	1.5%
Operating	\$176,350	\$195,900	\$220,000	\$220,000	12.3%
Total Expense Objects:	\$259,890	\$285,578	\$311,000	\$311,000	8.9%

Health Department

Nina Oliver
Health Director

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

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

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

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

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

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

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

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

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

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

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



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

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

Major Accomplishments

- Utilized funding through the Division of Public Health to make safety improvements to the facility including video surveillance and badge access points.
- Hired a Part-Time Administrative Assistant with Public Health Infrastructure funding to support the Consolidated Human Services board and other administrative functions.
- Awarded ARPA funding furniture contract bid to improve workspaces for staff and reception areas for patients.
- Worked with PORT team to quickly get clients struggling with substance use issues into treatment and counseling services.
- Provide acute and sick care to county employees.
- Continue to work with Lab Corp to offer reduced lab rates for clients.
- Collaborated with CHC to offer event for free breast cancer screening during Breast Cancer Awareness Month.
- Increased outreach to kids in Foster Care through collaboration with DSS.
- Work closely with private providers to identify and expand services to eligible pregnant women who have Medicaid.
- Continued the Child Safety Seat program to ensure eligible children have car safety seats and they are installed correctly to prevent child deaths from motor vehicle accidents.
- Collaboration with jail and prison staff to screen and test inmates for Hepatitis C.
- Secured new Medical Director for TB Control Program. This provides enhanced oversight and back up to the TB Treatment Nurse.
- Awarded the NC Delta Dental Foundation (DDF) \$5000 Smiles for Kids grant. Smiles for Kids helps fund dental education initiatives and programs designed to promote children's oral health.
- Attended stuff the bus event to promote immunization and other services available at the Health Department. Provided vaccine record information to school aged children and parents.
- Increased the number of Facebook followers by 10 percent.
- Respiratory Protection Training completed by Preparedness Coordinator.

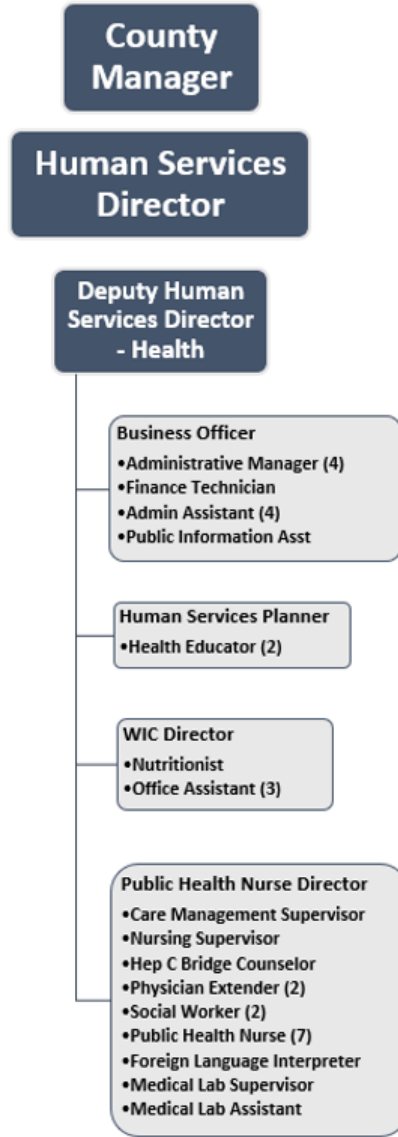
Goals & Objectives

(SPI #5  BMI #10 )

- Purge records in the mezzanine that have met the Local Health Department retention schedule.
- Increase clinic capacity by relocating staff currently utilizing clinic exam rooms as offices.
- Work with clinical, WIC and other internal and external partners to identify children and families who need services.
- Close collaboration with key state and local partners as we face challenges Medicaid Managed Care and develop updated name and performance metrics.
- Attend trainings offered to increase knowledge and skills in working with women dealing with substance use disorder in pregnancy.
- Attend meetings with School Health nurses to collaborate on ways to improve health outcomes for children in schools.
- Provide infection control updates to clinical staff monthly.
- Work with community partners to provide education and outreach related to CD, STD and HIV.
- Work with community providers to offer TB nurse to train staff on PPD placement and reading results.
- Seek additional grant funding for public health initiatives.
- Develop improvement plans for health priorities identified in the Community Health Needs Assessment.
- Work with school system to ensure immunization requirements are met during the upcoming school year.
- Collaborate with HR to reinstate flu clinics for county government employees as well as other businesses to increase flu vaccination rates.
- Work with Care Management staff as we transition to Care Management for High Risk Pregnancies (CMHRP) through Medicaid reform.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Adult Health services provided	2,915	3,275	3,325
Child Health services provided overall	524	537	539
Total services provided by Care Managers	3,767	3,895	3,985
Number of Health Fair & Events Attended	17	50	50
Car seats distributed	1	25	25
Immunizations given	2,590	1,548	1,550
<i>Efficiency</i>			
Adult Health patients served	950	964	1025
Average number of services provided monthly by Care Managers	157	202	210
% of county 2 year olds receiving timely vaccinations	84%	90%	90%
<i>Effectiveness (Outcomes)</i>			
Complaints	0	0	0

Organizational Chart



Staffing

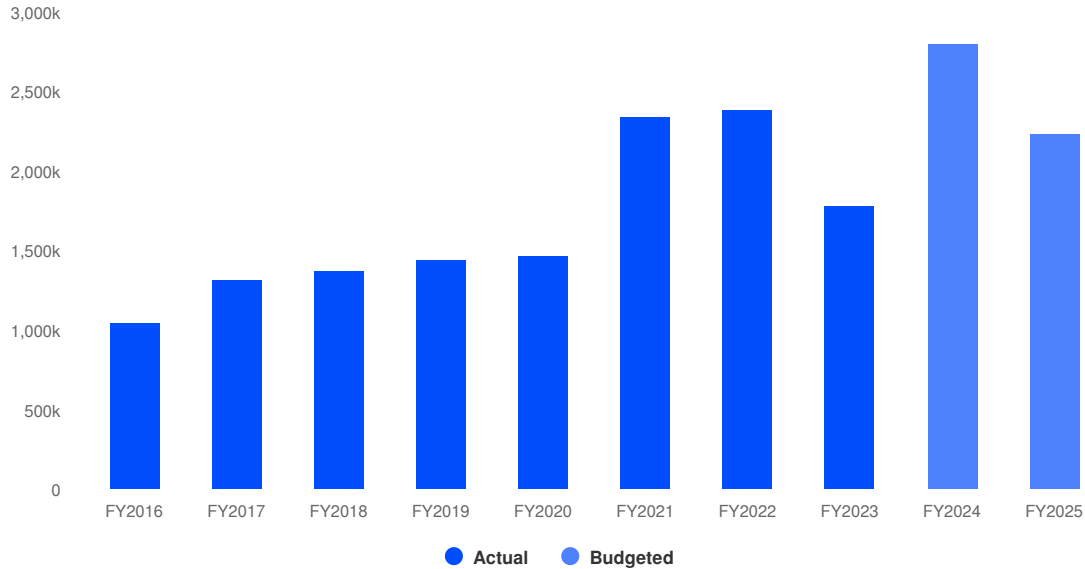
	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Health Department					
Full Time	33.00	33.00	33.00	33.00	
FTE - Part Time	2.04	3.63	3.63	3.63	
Total	35.04	36.63	36.63	36.63	0.00%



Revenues Summary

\$2,232,000 -\$568,675
 (-20.30% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual



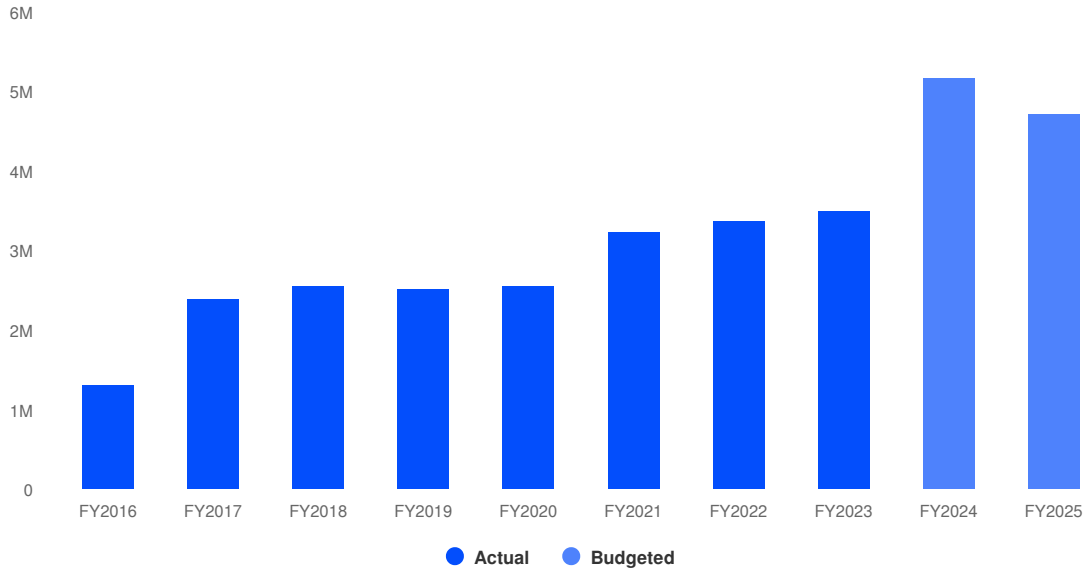
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$409,584	\$412,500	\$442,000	\$451,000	9.3%
Intergovernmental	\$1,374,870	\$2,215,175	\$1,426,000	\$1,575,000	-28.9%
Appropriated Fund Balance	\$0	\$173,000	\$206,000	\$206,000	19.1%
Total Revenue Source:	\$1,784,454	\$2,800,675	\$2,074,000	\$2,232,000	-20.3%

Expenditures Summary

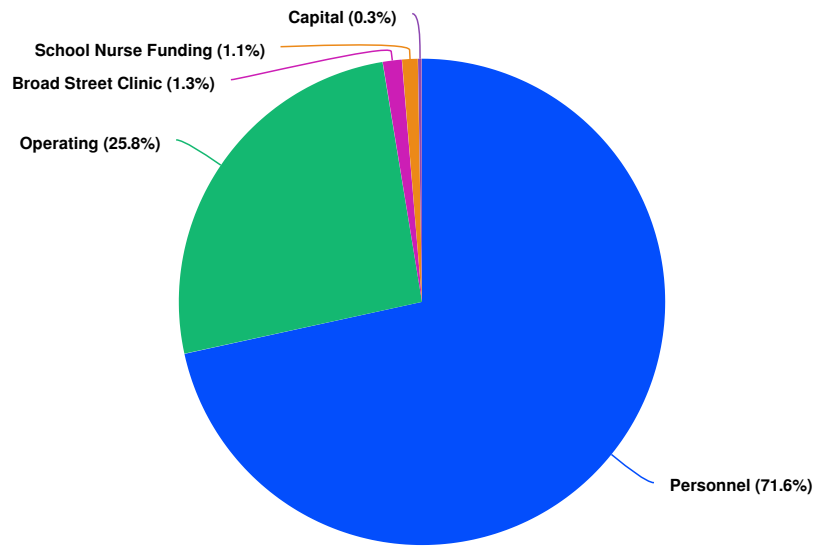
\$4,726,000 **-\$443,356**
(-8.58% vs. prior year)

Health Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$2,854,806	\$3,692,999	\$3,232,000	\$3,383,000	-8.4%
Operating	\$655,550	\$1,347,122	\$1,215,000	\$1,221,000	-9.4%
Capital	\$0	\$19,235	\$12,000	\$12,000	-37.6%
Broad Street Clinic	\$0	\$60,000	\$60,000	\$60,000	0%
School Nurse Funding	\$0	\$50,000	\$50,000	\$50,000	0%
Total Expense Objects:	\$3,510,356	\$5,169,356	\$4,569,000	\$4,726,000	-8.6%

Dental

To improve oral health through dental education, prevention, and treatment services. To increase capacity to meet local dental needs through coordination of county, state, and private dental services. To improve dental care access to underserved and vulnerable children and pregnant women by establishing a dental home and safety net for preventive and treatment services.

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

Major Accomplishments

- o Recruited and hired a part-time dental navigator.
- o Credentialed with Delta Dental, Aetna, United Healthcare, and Blue Cross and Blue Shield.
- o Submitted Delta Dental Grant to provide dental care to non- insured/ low-income children. Applied for grant to update and expand on portable equipment.
- o Implemented a proposed plan for visiting all in county daycare facilities and treating all clients including Medicaid, self-pay and private insurance.

Goals & Objectives

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

- o Transition electronic health record software to a cloud-based provider.
- o Service half of all daycares in Carteret County by end of FY25 and all by end of FY26.
- o Increase oral health education by providing awareness of oral health and disease to the Carteret County population.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Clients	859	870	900
Procedures	7,775	7,752	7,800
<i>Educational Groups</i>	1	2	2
<i>Health Fairs</i>	1	0	1
<i>Efficiency</i>			
Schools Visited	7	7	8
Schools Served	12	12	12
Head Start-Preschool Centers Served	1	2	6
<i>Effectiveness (Outcomes)</i>			
<i>Complaints</i>	0	0	0

Organizational Chart



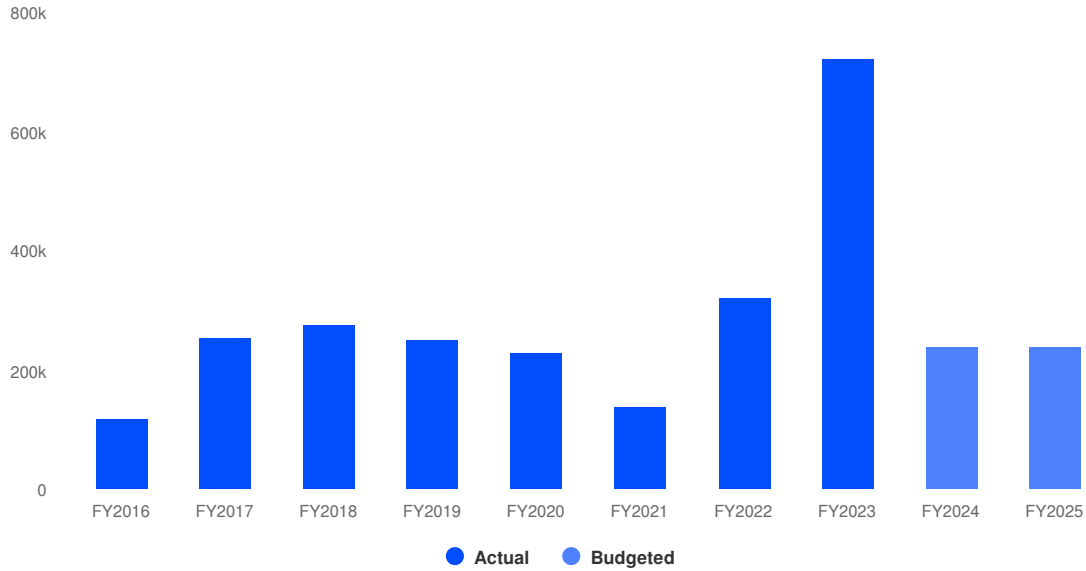
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Dental					
Full Time	3.60	3.60	3.60	3.60	
FTE - Part Time	0.11	0.72	0.72	0.72	
Total	3.71	4.32	4.32	4.32	0.00%

Revenues Summary

\$240,000
\$540
 (0.23% vs. prior year)

Dental Proposed and Historical Budget vs. Actual



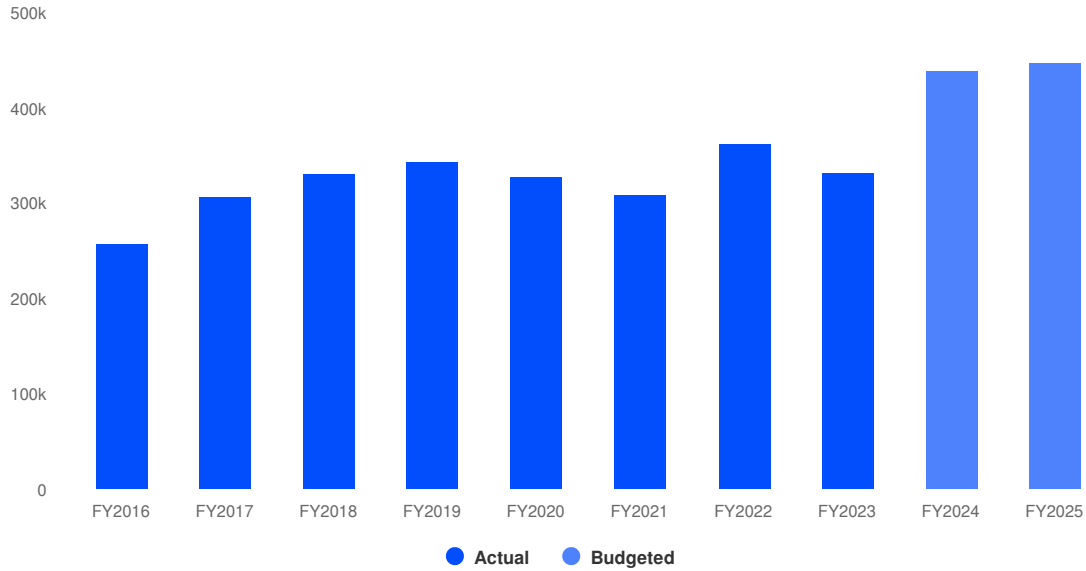
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$722,773	\$239,460	\$240,000	\$240,000	0.2%
Total Revenue Source:	\$722,773	\$239,460	\$240,000	\$240,000	0.2%

Expenditures Summary

\$446,000
\$7,901
 (1.80% vs. prior year)

Dental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$274,106	\$359,704	\$363,000	\$363,000	0.9%
Operating	\$38,327	\$72,515	\$83,000	\$83,000	14.5%
Capital	\$18,938	\$5,880	\$0	\$0	-100%
Total Expense Objects:	\$331,370	\$438,099	\$446,000	\$446,000	1.8%

WIC

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

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

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

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



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

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

Major Accomplishments

- Screened and assisted WIC clients for acquiring appropriate immunization and lead testing.
- Due to WIC COVID-19 Waivers, WIC appointments/interviews were conducted via telephone for the majority of all participant contacts.
- Transitioned to WIC ARPA waivers August 1st, 2023.
- Trained 16 vendor representatives through the mandatory WIC vendor training.
- Carteret County WIC Vendors redeemed \$922,164,16 in WIC food benefits for SFY. Which was an increase of \$115,905.41 from previous SFY.
- Addressed public health nutrition –related concerns of obesity, and physical activity, along with recommendations to accommodate cultural traditions and food preferences of WIC clients served.
- Reinforced American Academy of Pediatrics guidelines for infant feeding.
- Utilized motivational interviewing and counseling for nutrition education.
- Resumed quarterly Breastfeeding Task Force meetings.
- One WIC Nutritionist completed new curriculum for State breastfeeding training.
- Annual World Breastfeeding Celebration in conjunction with Morehead Police Department sponsored, National Night Out.
- Increased Carteret County WIC breastfeeding rates.

Goals & Objectives

(SPI #5  BMI #10 )

- o Strive to serve 100% of the “At Risk Population” in Carteret County with WIC services.
- o Return to conducting the majority of WIC appointments in clinic instead of via telephone.
- o WIC Nutritionist complete new curriculum for State breastfeeding training.
- o Hold Annual World Breastfeeding Celebration.
- o Continue the WIC community garden for nutrition education for eighth year with the support from Carteret County Cooperative Extension Master Gardeners.
- o Increase the percent of pregnant women, children birth to 5 years of age enrolled in Medicaid who receive WIC Program services.
- o Provide early preventive recommendations for parents/caretakers to deter incidence of childhood obesity in Carteret County.
- o Resume web-based WIC low risk nutrition education with WIChealth.org.
- o Increase the percent of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 week and 6 months of age.
- o Utilize motivational interviewing and counseling for nutrition education.
- o Increase Folic acid need awareness for all WIC female clients.
- o Assure continuity of care with local pediatricians, and Carteret County Health Department.
- o Monitor immunization status of Children and infants that participate in WIC.
- o Monitor lead screening of children that participate in WIC.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Caseload	1392	1292	1300
Vendor Training Attendance	16	16	17
Average Monthly Benefit Issuance	464	500	510
Average Monthly Enrollment in BFPC Program	64	70	75
<i>Efficiency</i>			
Percent of Prenatal Women Receiving WIC/Medicaid CY2020	72.17%		
Certification During 1 st Trimester**	187	190	195
Percent Initiating Breastfeeding**	93.82%	94%	95%
Percent Breastfeeding at Six Weeks**	50.37%	55%	60%
Percent Breastfeeding at Six Months**	30.2%	32%	35%
<i>Effectiveness</i>			
Vendor Monies	922,164	925,000	930,000
Complaints per 1000 pop	0	0	0

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

**Data not available for 2024 Efficiency measure yet. Data entered is for SFY 2023.



Organizational Chart



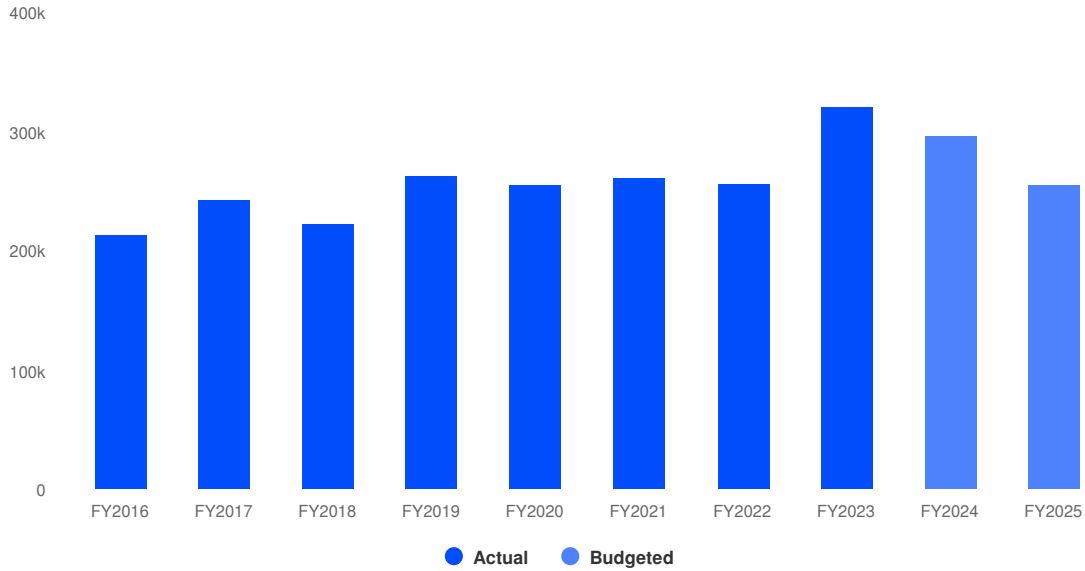
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
WIC					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
Total	5.00	5.00	5.00	5.00	0.00%

Revenues Summary

\$255,000 -\$42,290
 (-14.23% vs. prior year)

WIC Proposed and Historical Budget vs. Actual



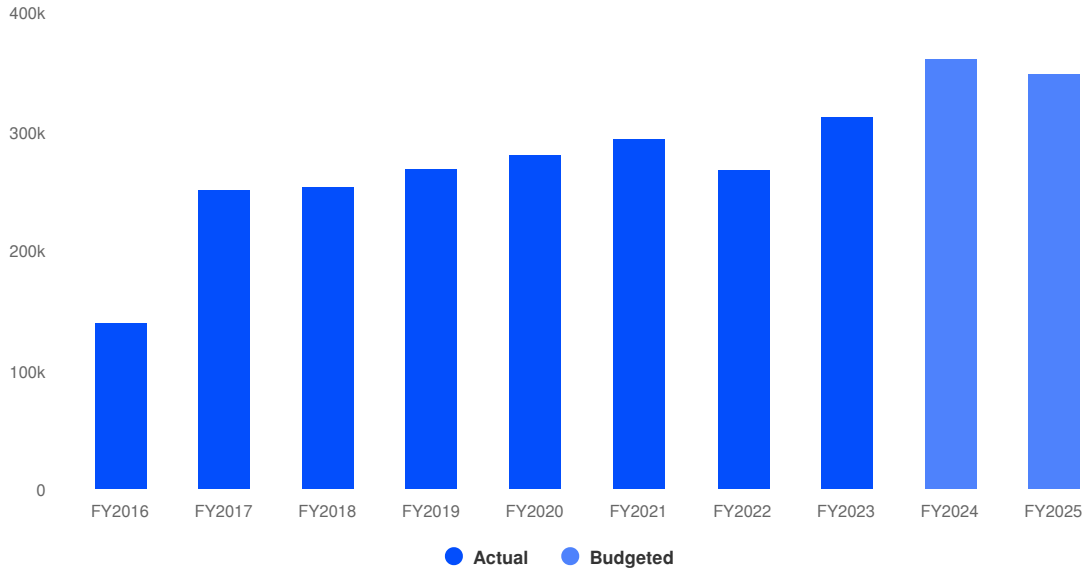
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$320,717	\$297,290	\$255,000	\$255,000	-14.2%
Total Revenue Source:	\$320,717	\$297,290	\$255,000	\$255,000	-14.2%

Expenditures Summary

\$349,000 -\$11,497
 (-3.19% vs. prior year)

WIC Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$309,034	\$355,372	\$344,000	\$344,000	-3.2%
Operating	\$2,902	\$5,125	\$5,000	\$5,000	-2.4%
Total Expense Objects:	\$311,936	\$360,497	\$349,000	\$349,000	-3.2%

Environmental Health

Jesse Dail
Environmental Health Director

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

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

Major Accomplishments

- Colocated the Environmental Health office with the Planning & Inspections office to increase convenience for citizens needing services from both departments.
- Provided in-service training/presentations related to Environmental Health topics for school groups, civic organizations, and permitted establishments as requested.
- Completed the training of new staff in the Onsite Wastewater Program, so that the program is fully staffed and operational.

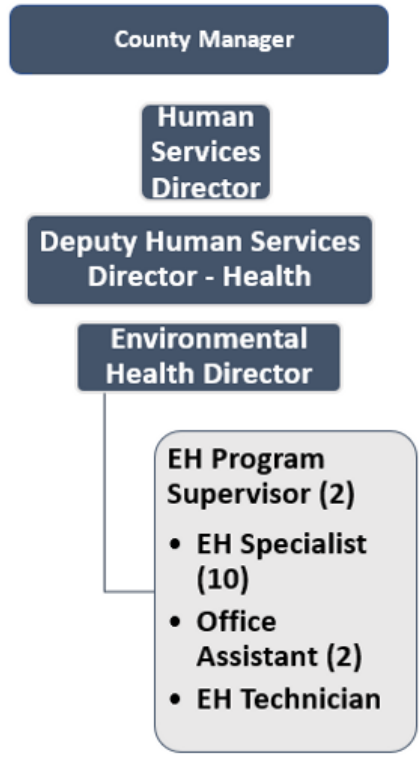
Goals & Objectives

(SPI #1 BMI #5&10)

- Complete the necessary training for recently hired Environmental Health Specialists so that they can be delegated authority by the state to perform duties in the Food & Lodging Program.
- Increase the number of Onsite Wastewater Management Entity Inspections.
- Continue to provide presentations related to all aspects of Environmental Health to local groups as requested.

Key Measures	FY 23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Onsite Wastewater Inspections & Visits	2,178	2,088	2,133
Water Well Inspections & Visits	544	429	450
Management Entity System Inspections Performed/Visits	125/23	432/29	500/60
Food Service and Lodging Inspections & Corrective Visits	1,237	904	1,292
Public Swimming Pools Inspections & Visits	361	489	489
Complaints Investigated	123	112	119
<i>Efficiency</i>			
Onsite Wastewater and Wells Inspections & Visits per Specialist	681	610	608
Management Entity System Inspections & Visits per Specialist	127	241	280
Food Service and Lodging Inspections & Corrective Visits per Specialist	310	374	304
Public Swimming Pools Inspections and Visits per Specialist	60	67	62
<i>Effectiveness (Outcomes)</i>			
State determined facility inspection compliance percentage	100%	70%	100%

Organizational Chart



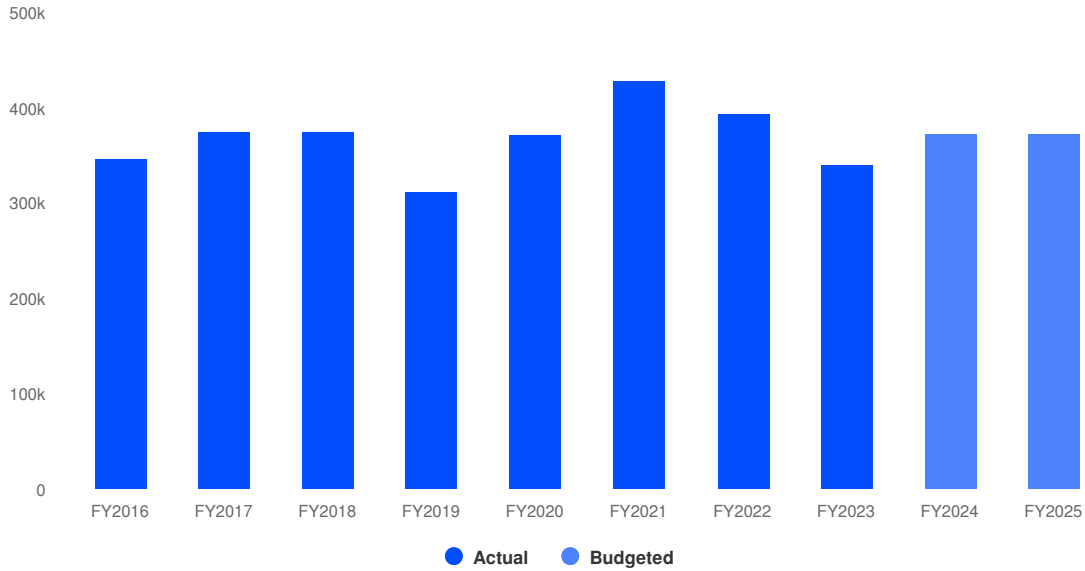
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Environmental Health					
Full Time	15.00	15.00	15.00	15.00	
FTE - Part Time	-	-	-	-	
Total	15.00	15.00	15.00	15.00	0.00%

Revenues Summary

\$373,000 **-\$75**
 (-0.02% vs. prior year)

Environmental Health Proposed and Historical Budget vs. Actual



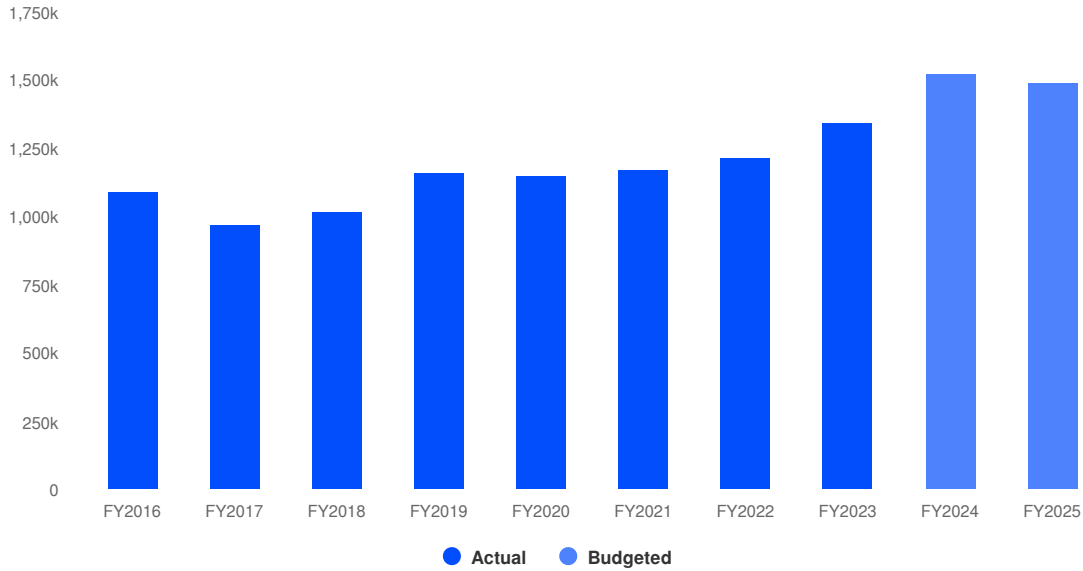
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Permits and Fees	\$322,781	\$350,000	\$350,000	\$350,000	0%
Intergovernmental	\$17,292	\$23,075	\$23,000	\$23,000	-0.3%
Total Revenue Source:	\$340,073	\$373,075	\$373,000	\$373,000	0%

Expenditures Summary

\$1,489,000 -\$33,856
 (-2.22% vs. prior year)

Environmental Health Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,245,451	\$1,346,121	\$1,342,000	\$1,343,000	-0.2%
Operating	\$97,897	\$138,035	\$146,000	\$146,000	5.8%
Capital	\$0	\$38,700	\$0	\$0	-100%
Total Expense Objects:	\$1,343,348	\$1,522,856	\$1,488,000	\$1,489,000	-2.2%

Other Health/Human Services

Randall Williams

Consolidated Human Services Director

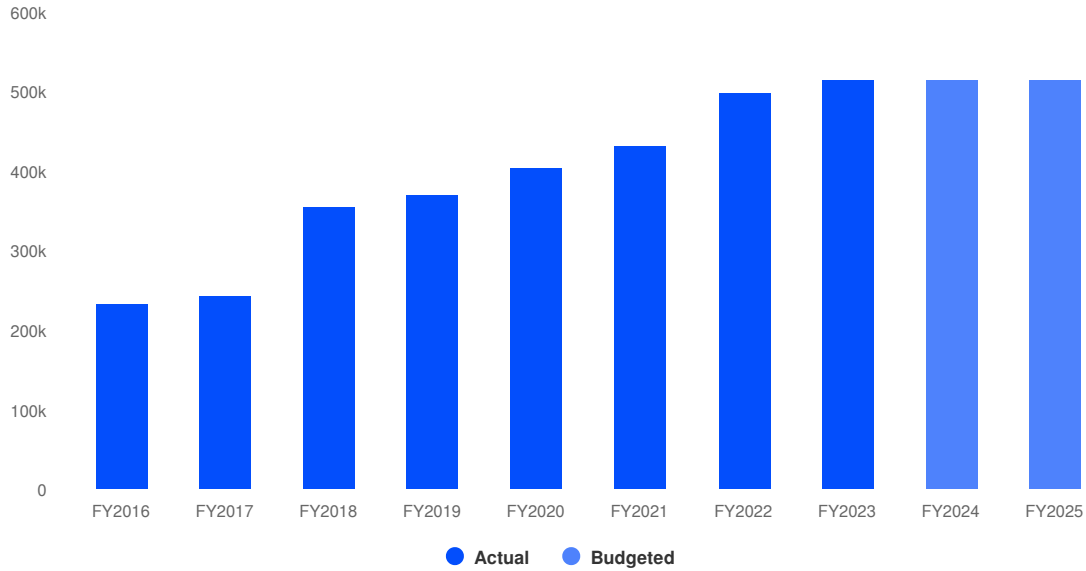
The County makes contributions to certain outside agencies that provide health and human services for the benefit of Carteret County. These contributions are budgeted in this department. In addition, the County receives various grants that pass through the County's books and are sent to outside agencies to provide the services outlined in the grant. All grant funds of that type are budgeted here as well. (SPI 2&5 [↗](#) BMI 2,4,5&10 [↗](#))



Revenues Summary

\$515,000
\$400
 (0.08% vs. prior year)

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



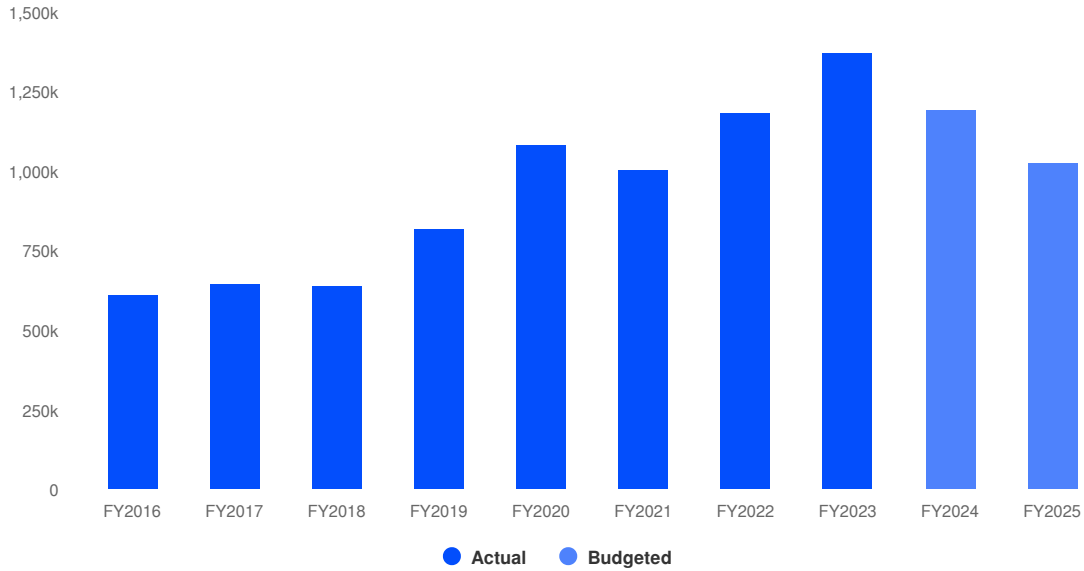
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Other Taxes	\$55,936	\$56,000	\$56,000	\$56,000	0%
Intergovernmental	\$459,653	\$458,600	\$459,000	\$459,000	0.1%
Total Revenue Source:	\$515,588	\$514,600	\$515,000	\$515,000	0.1%

Expenditures Summary

\$1,030,000 **-\$164,795**
(-13.79% vs. prior year)

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



Expenditures by Function

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expenditures					
Human Service					
Other Health & Human Services					
MENTAL HEALTH	\$198,000	\$198,000	\$198,000	\$198,000	0%
ABC BOTTLE TAX	\$30,000	\$30,000	\$30,000	\$30,000	0%
DOMESTIC VIOLENCE	\$21,360	\$37,000	\$37,000	\$37,000	0%
OTHER MENTAL HEALTH	\$0	\$0	\$150,000	\$150,000	N/A
SCHOOLS DRUG FREE EDUCATION	\$30,340	\$38,500	\$38,500	\$38,500	0%
DIX CRISIS INTERVENTION CTR	\$300,000	\$300,000	\$0	\$0	-100%
SRO MATCHES	\$144,450	\$120,500	\$120,900	\$120,900	0.3%
CBA TASK FORCE GRNT JCPC ADM	\$7,120	\$5,800	\$5,800	\$5,800	0%
CBA TEEN COURT	\$54,772	\$55,000	\$55,000	\$55,000	0%
BROAD STREET CLINIC - OLD	\$60,000	\$0	\$0	\$0	0%
CARTERET LITERACY COUNCIL	\$2,000	\$2,000	\$2,000	\$2,000	0%
CRYSTAL COAST AUTISM	\$10,000	\$10,000	\$10,000	\$10,000	0%
CARTERET PEER RECOVERY	\$30,000	\$30,000	\$30,000	\$30,000	0%
EASTER SEALS/JCPC B BRIDGES	\$107,685	\$131,800	\$131,800	\$131,800	0%
BOYS & GIRLS CLUB	\$87,853	\$81,000	\$81,000	\$81,000	0%
YOUTH MENTOR PROGRAMS	\$135,000	\$120,195	\$100,000	\$90,000	-25.1%
CCA SENIOR COMPANION	\$16,277	\$35,000	\$35,000	\$35,000	0%
ENTITY CONTRIBUTIONS	\$0	\$0	\$5,000	\$5,000	N/A
SCHOOL NURSE FUNDING - OLD	\$50,000	\$0	\$0	\$0	0%
SALVATION ARMY	\$40,000	\$0	\$0	\$0	0%
CARTERET CTY HISTORY MUSEUM	\$47,015	\$0	\$0	\$10,000	N/A
Total Other Health & Human Services:	\$1,371,872	\$1,194,795	\$1,030,000	\$1,030,000	-13.8%
Total Human Service:	\$1,371,872	\$1,194,795	\$1,030,000	\$1,030,000	-13.8%
Total Expenditures:	\$1,371,872	\$1,194,795	\$1,030,000	\$1,030,000	-13.8%

Department of Social Services

Jessica Adams

DSS Director

Administration – This budget encompasses funding for personnel and support needs that are required for day to day functioning of the Department. It includes but is not limited to such items as salaries, postage, supplies, telephone services, insurance and, staff development. We strive to ensure our staff is prepared to handle difficult decision and situations from our agency.

Work First – This budget encompasses funding for the provision of Work First Employment and Emergency Services. These services help individuals address barriers to employment and self-sufficiency and are provided to individuals which meet various eligibility criteria.

DSS Programs – This budget encompasses funding towards the provision of services with a focus towards foster children and adult wards of the county to assist them in obtaining the basic necessities of life.

Special Assistance – This budget encompasses funding towards the provision of special assistance programs for adults, disabled child and, the blind. In particular, this funds the Special Assistance In-Home Program, Medicaid Transportation and, Transitional Foster Care Services.

Special Programs – This budget encompasses funding towards the provision of special projects for low income, disabled and, adopted foster children. In particular these funds are utilized towards Adoption Assistance Programs, supplies for CAP/DA clients, energy assistance and, fingerprinting for adoptive and foster parents.



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

Major Accomplishments

- Implemented stronger measure to protect substance affected infants based on collaborative meetings between Health, Substance Use Treatment Facilities and State DHHS. Staff were repurposed to provide clinical support to respond to these needs.
- Continued to ensure children to not remain in Foster Care longer than necessary. Children in the care of Carteret County Department of Social Services are in foster care on average 142 days shorter than all Departments of Social Services across the State.
- Decreased rate of turnover observed within the Child Welfare Division.
- Implemented a plan to reduce turnover in the Economic Services Division
- Ensured compliance was maintained over the Medicaid Program which resulted in 0 eligibility errors in county single audit.
- Increased County Representation among State Partnerships in Adult Services.
- Leadership in the Adult Services Division established regional partnerships.
- Decreased expected county cost through continued training of staff on maximization of grant revenues.
- Served the following number of average annual recipients in 2023:

	2023	2022	2021	2020	2019
Special Assistance (Rest Homes)	131	127	129	114	128
Long Term Care (Nursing Homes)	200	196	196	196	213
Medicaid Recipients	14,811	14,478	13,629	12,314	11,960
Child Day Care	267	267	309	377	209
Food Nutrition Services Households/Recipients	4,095/7,306	3,966/6,930	3,788/6,784	4,936/8,875	3,276/5,960

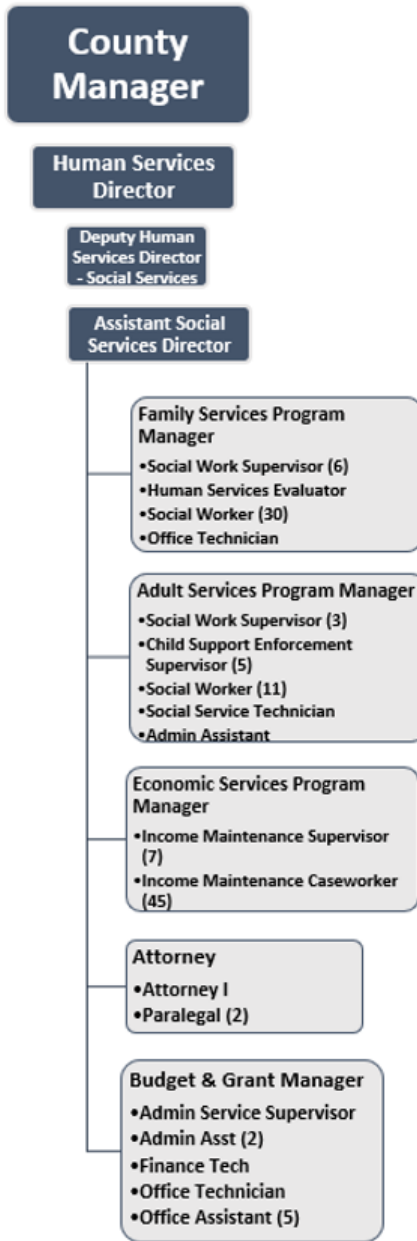
Goals & Objectives

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

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

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Dept. Days of Training on Programs and Funding	41	246	150
Adult Service Outreach Visits	120	350	400
Agency Participation on Boards / Committees	17	20	26
<i>Efficiency</i>			
Foster Care Monthly Visitation Percentage	100%	99.90%	100%
MAC Utilization	9.70%	10.50%	11.00%
APS Evaluations Completed within 30 Days	96.32%	97.50%	100%
<i>Effectiveness (Outcomes)</i>			
Increase CSE arrears collection percentage	66.98%	70.00%	75.00%

Organizational Chart



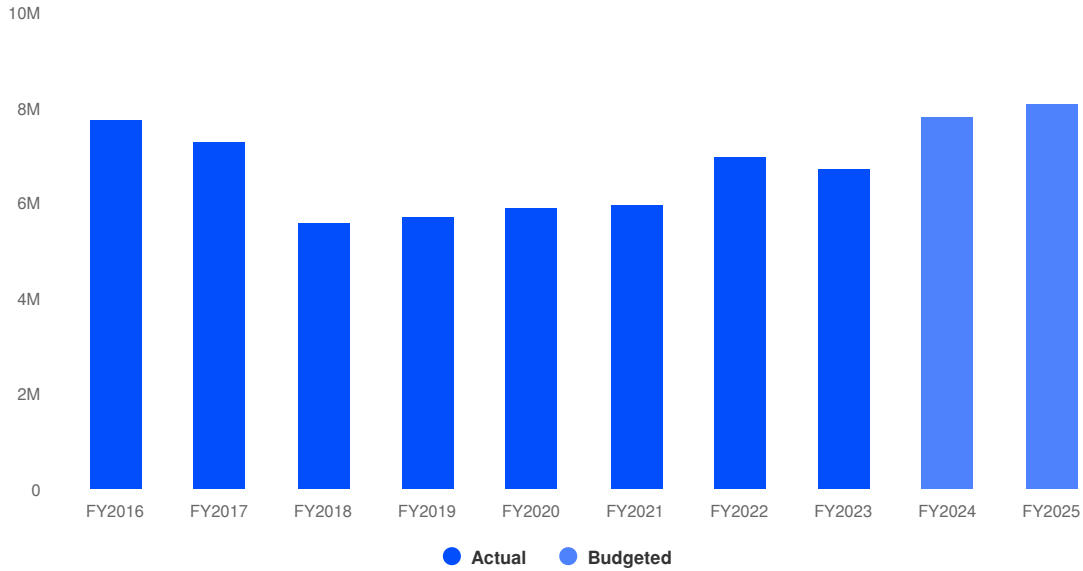
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
DSS					
Full Time	127.00	134.00	135.00	135.00	
FTE - Part Time	5.27	4.67	4.67	4.67	
Total	132.27	138.67	139.67	139.67	0.001%

Revenues Summary

\$8,091,000 \$300,190
 (3.85% vs. prior year)

Department of Social Services Proposed and Historical Budget vs. Actual



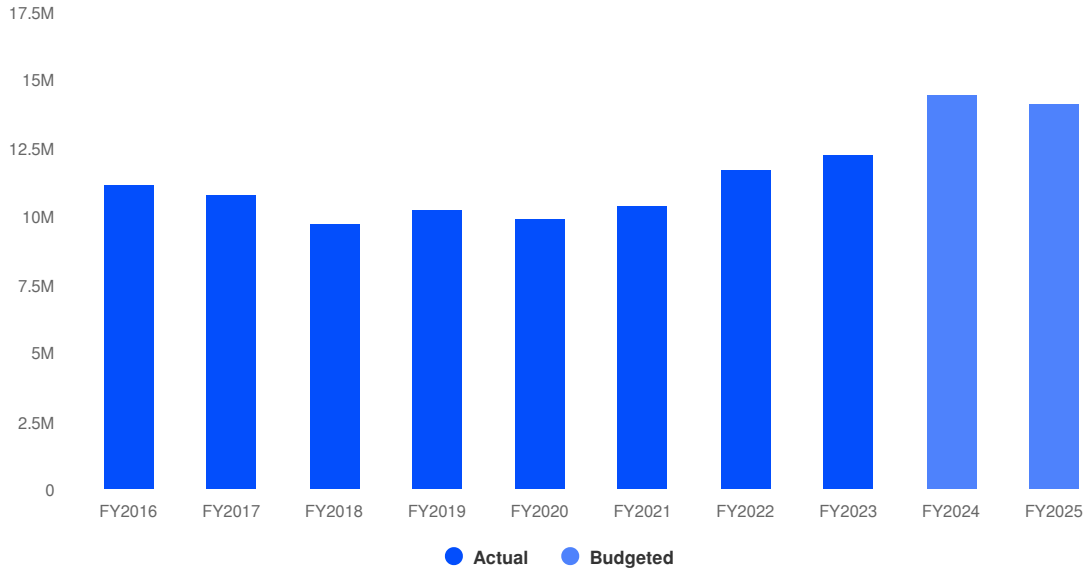
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$6,699,228	\$7,761,500	\$8,056,000	\$8,061,000	3.9%
Miscellaneous	\$37,624	\$29,310	\$30,000	\$30,000	2.4%
Total Revenue Source:	\$6,736,851	\$7,790,810	\$8,086,000	\$8,091,000	3.9%

Expenditures Summary

\$14,125,000 **-\$355,493**
 (-2.45% vs. prior year)

Department of Social Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$9,264,138	\$10,609,193	\$10,916,000	\$10,916,000	2.9%
Operating	\$1,058,520	\$1,361,000	\$810,000	\$811,000	-40.4%
Capital	\$140,873	\$0	\$55,000	\$55,000	N/A
Special Assistance	\$583,137	\$759,500	\$633,000	\$633,000	-16.7%
TANF	\$23,211	\$55,000	\$50,000	\$50,000	-9.1%
General Assistance	\$726,323	\$1,019,000	\$1,099,000	\$1,099,000	7.9%
Special Projects	\$451,668	\$676,800	\$561,000	\$561,000	-17.1%
Total Expense Objects:	\$12,247,870	\$14,480,493	\$14,124,000	\$14,125,000	-2.5%

Veterans Services

Brenda Dubose
 Veteran Services Director

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

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

Major Accomplishments

- o Provided support and coordination for the annual Carteret County Memorial Day Program and Veterans' Day Parade.
- o Provided a meeting place for Post-Traumatic Stress Disorder groups.
- o Assisted with submission of PACT ACT claims for veterans in Vietnam, Gulf War and Post 9/11.
- o Assisted Veterans Services of the Carolinas in providing service to veterans including housing, food, clothing, etc.

Goals & Objectives

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

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

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Number of Veterans and/or Dependents seen in the office	1,691	1,700	1,800
Number of telephone calls made/received in office	10,904	10,900	11,875
<i>Efficiency</i>			
Veterans/Dependents Served in office	10%	10%	15%
Claims Generated	10%	10%	15%



Organizational Chart



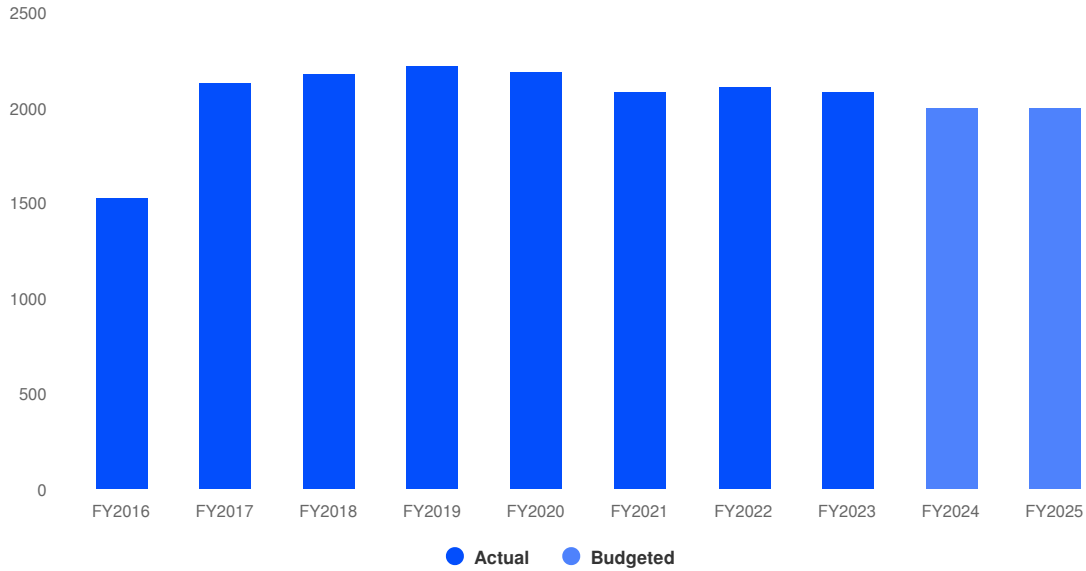
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Veterans Services					
Full Time	6.00	6.00	6.00	6.00	
FTE - Part Time	-	-	-	-	
Total	6.00	6.00	6.00	6.00	0.00%

Revenues Summary

\$2,000 \$0
 (0.00% vs. prior year)

Veterans Services Proposed and Historical Budget vs. Actual



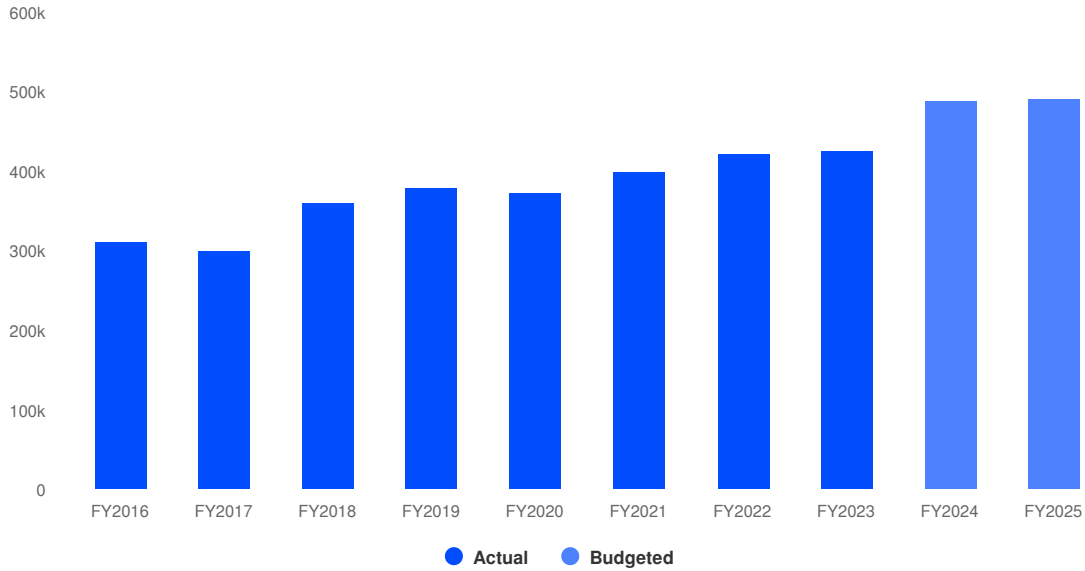
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$2,083	\$2,000	\$2,000	\$2,000	0%
Total Revenue Source:	\$2,083	\$2,000	\$2,000	\$2,000	0%

Expenditures Summary

\$491,000
\$3,033
 (0.62% vs. prior year)

Veterans Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$369,182	\$427,012	\$429,000	\$429,000	0.5%
Operating	\$56,912	\$60,955	\$62,000	\$62,000	1.7%
Total Expense Objects:	\$426,094	\$487,967	\$491,000	\$491,000	0.6%



Aging Services

Lakisha Williams

Aging Services Director

Carteret County is committed to cultivating an inclusive aging community. By promoting fair access to services and opportunities, Aging Services recognizes the importance of guiding efforts to collaboratively establishing programs, information and referral resource guide, and resources to actively engage the aging population. By 2041, the projected 60+ population of Carteret County will be almost 55,000. The Older Americans Act (OAA) and Administration for Community Living (ACL) funding will lead the way in gaining insights into needs, priorities and challenges of North Carolina's aging population.

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

Major Accomplishments

- Family Caregivers Support Program was implemented. Spending all Family Caregiver Support Program allocated funding.
- The American Rescue Plan Act (ARPA) funding provided \$67,400 additional funding to Carteret County's older adults. These funds were utilized to provide funding to older adults in the Atlantic Down East Community, providing more than 13,320 meals during a four-month span. Plus providing more than 500 units of incontinence and liquid nutrition to caregivers.
- Secured NC Department of Insurance grant funding and conducted, successfully, Shred-a-ton for older adults of Carteret County.
- Held Senior Expo during May 2023, National Older Americans Month with almost 150 participants.
- Four weekly Senior Center Health Promotion Outreach programs are conducted in two Down East Communities, Atlantic and The Bridge Down East locations.
- Implemented Senior Connect which connects Home Deliver Meals clients with our virtual programming opportunities, weekly.
- During the Medicare Open Enrollment Period of 2023, our certified SHIP counselors assisted 150 Medicare beneficiaries with their Part D drug plans. By comparing the cost of their Medicare Part D drug plans with other options, counselors were able to provide these beneficiaries with cost savings of \$90,000 on their prescription medication.
- Aging Services was able to collaborate inter-departmentally with Department of Social Services to provide Christmas Cheer to 13 of Carteret County's 65 Wards of the State.

Goals & Objectives

(SPI #5  BMI #5&10 )

- Through Family Caregivers Support Program, establish a Memory Café within the community centered around supporting persons with Dementia diagnosis and their caregivers.
- Increase Senior Health Insurance Information Program (SHIIP) outreach opportunities during Open Enrollment Period (October 15th- December 7th) by conducting four Medicare 101 seminars.
- Build a stronger more efficient rapport with East Carolina Council of Government Area Agency on Aging (Staff turnover and restructure throughout AAA and East Carolina Council of Government). This is crucial. Area Agency on Aging monitors, on the behalf of NC Health and Human Services Department on Aging, all of Aging Services' Older Americans Act funding. Programs include Home Delivered Meals, Congregate Nutrition, General Transportation, Senior Center Operations, Senior Center General Purpose, Family Caregiver Support Programs, ARPA-Programs, and IIID Health Promotion Programs.
- Focus on extending services in Western areas of Carteret County through continued expansion of our Evidenced Based Health Promotion programs and Senior Health Insurance Information Program (SHIIP).
- Operate Fitness Room four additional hours per week.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Down East Senior Center Health Promotion Outreach classes	24	170	200
Fitness Room Participants	479	600	650
Down East Senior Center Health Promotion Outreach Participants	33	55	70
<i>Efficiency</i>			
Average fitness room participants per hour	11.9	15	14.7
<i>Effectiveness</i>			
Hours of staffing contributed towards Down East Senior Center Outreach	132	1,020	1,200
Number of Participants Utilizing During Additional Operating Hours	N/A	N/A	10

Organizational Chart



Staffing

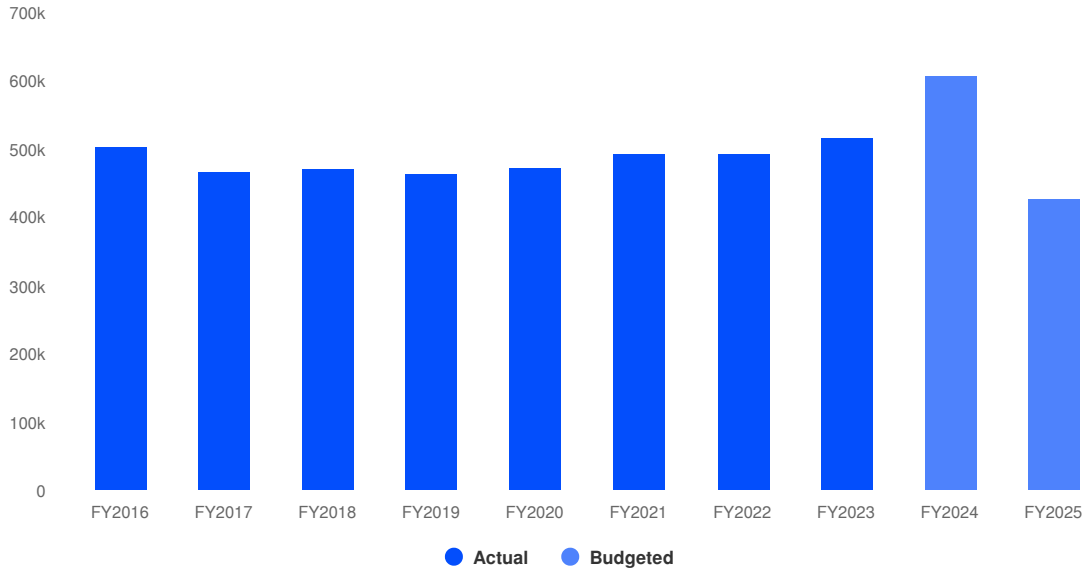
	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Aging					
Full Time	4.13	4.13	4.13	4.13	
FTE - Part Time	1.29	1.44	1.44	1.44	
Total	5.42	5.57	5.57	5.57	0.00%

Revenues Summary

\$427,000
-\$180,700

(-29.74% vs. prior year)

Aging Services Proposed and Historical Budget vs. Actual



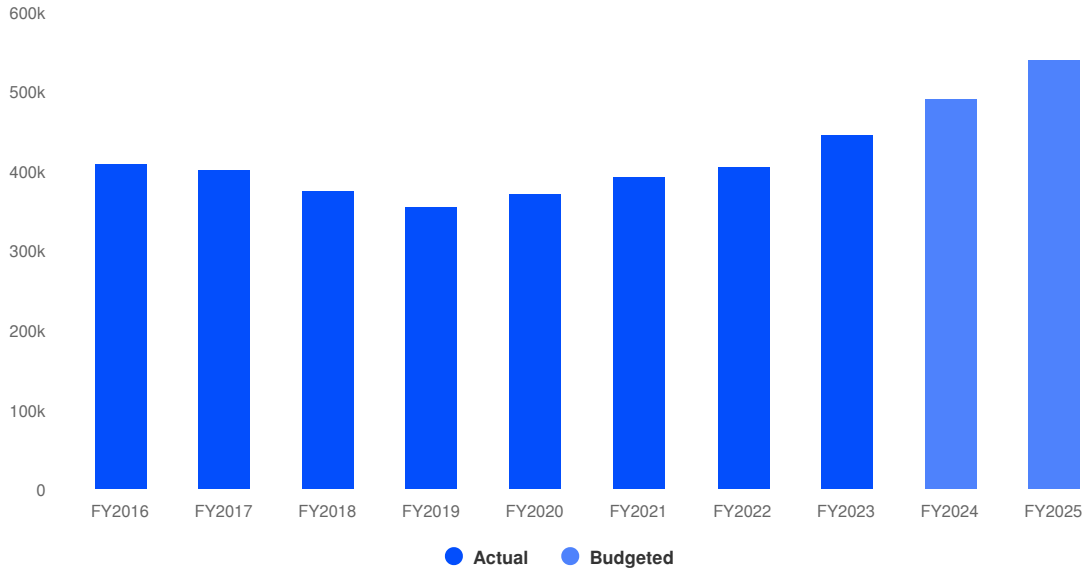
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$515,303	\$605,700	\$425,000	\$425,000	-29.8%
Miscellaneous	\$3,043	\$2,000	\$2,000	\$2,000	0%
Total Revenue Source:	\$518,346	\$607,700	\$427,000	\$427,000	-29.7%

Expenditures Summary

\$539,000
\$48,690
(9.93% vs. prior year)

Aging Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$266,626	\$302,280	\$303,000	\$303,000	0.2%
Operating	\$179,077	\$188,030	\$236,000	\$236,000	25.5%
Total Expense Objects:	\$445,703	\$490,310	\$539,000	\$539,000	9.9%



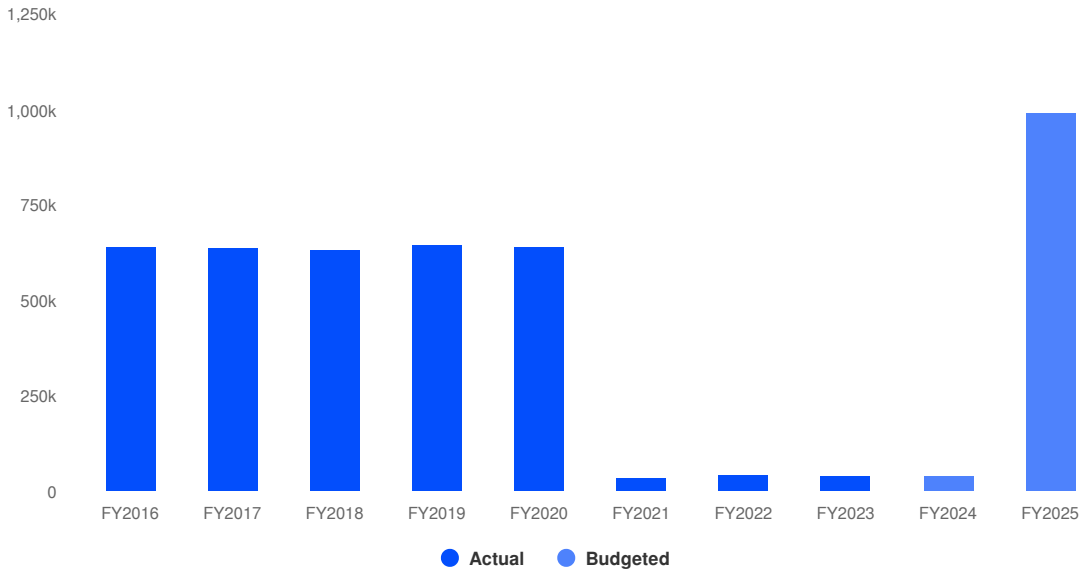
Carteret County Board of Education

This department includes funds for operational and capital outlay costs for locally supported public schools. Also included are the local monies that support the county's charter school. Other local public school expenses can be found in the special school project fund and the debt service department.

Revenues Summary

\$991,000 **\$950,000**
(2,317.07% vs. prior year)

County Board of Education Proposed and Historical Budget vs. Actual



Revenues by Source

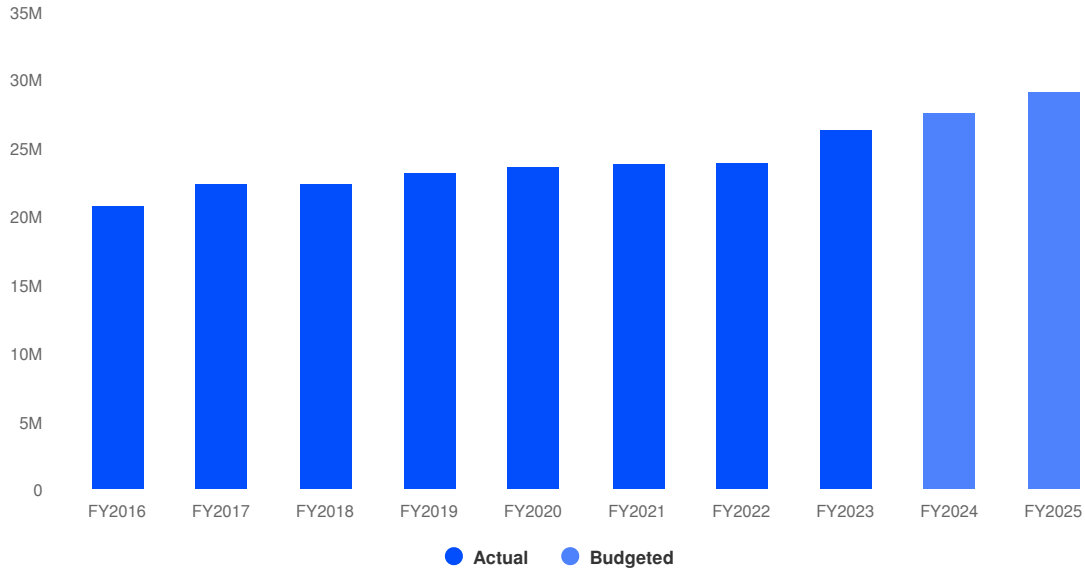
Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental					
NATIONAL TIMBER PILT	\$37,459	\$41,000	\$41,000	\$41,000	0%
LOTTERY PROCEEDS	\$0	\$0	\$950,000	\$950,000	N/A
Total Intergovernmental:	\$37,459	\$41,000	\$991,000	\$991,000	2,317.1%
Total Revenue Source:	\$37,459	\$41,000	\$991,000	\$991,000	2,317.1%



Expenditures Summary

\$29,130,000
\$1,500,000
 (5.43% vs. prior year)

County Board of Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Charter School Expense	\$592,500	\$600,000	\$600,000	\$600,000	0%
Schools Current Expense	\$25,820,000	\$27,030,000	\$27,930,000	\$28,530,000	5.5%
Total Expense Objects:	\$26,412,500	\$27,630,000	\$28,530,000	\$29,130,000	5.4%

Carteret Community College

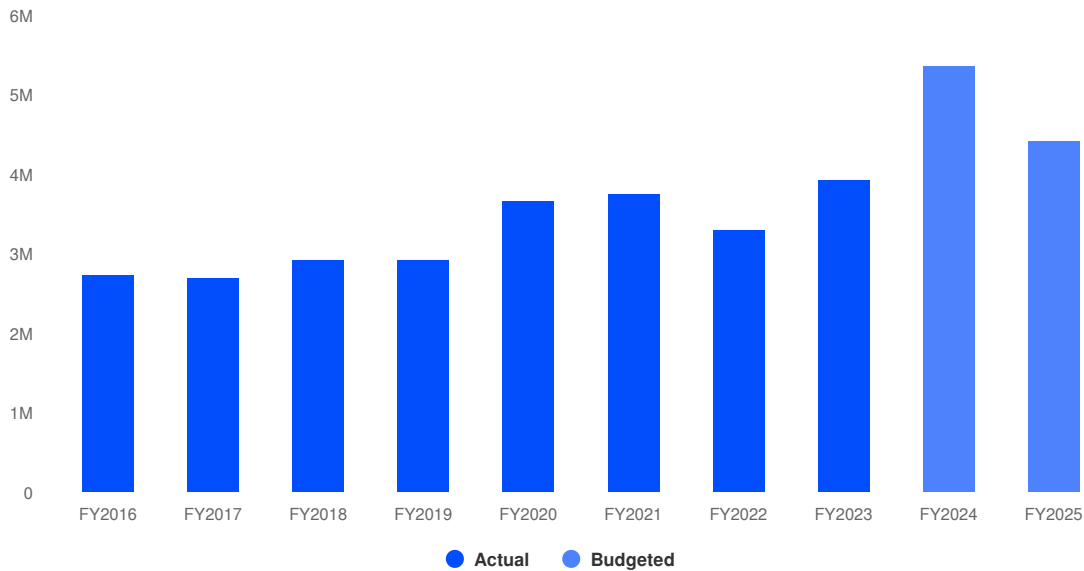
Carteret Community College serves and empowers our students and coastal community by providing high-quality education, workforce training, and lifelong enrichment in an innovative and inclusive learning environment. (SPI #3&4 [🔗](#) BMI #1,3&5 [🔗](#))

<https://carteret.edu/> [🔗](#)

Expenditures Summary

\$4,415,000 **-\$952,535**
 (-17.75% vs. prior year)

Carteret Community College Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Community College Capital	\$1,078,430	\$2,206,535	\$1,000,000	\$1,000,000	-54.7%
Community College Current	\$2,846,000	\$3,161,000	\$3,415,000	\$3,415,000	8%
Total Expense Objects:	\$3,924,430	\$5,367,535	\$4,415,000	\$4,415,000	-17.7%





Senior Center

Lakisha Williams
Aging Services Director

The Senior Center is a community focal point for active older adults to connect with vital community services that can help them stay healthy and independent. Senior centers offer some of the most widely used services sought by NC adults ages 50 and better. Carteret County’s Leon Mann Jr. Enrichment Center is a certified North Carolina Senior Center of Excellence, which indicates exceptional standards of operation.

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

Major Accomplishments

- o Instated affiliation with Carteret Community College Life-Enrichment Department to arrange 12+ Life-Enrichment courses to accomplish the goal from FY24 goals & objectives of incorporating extended operating hours to accommodate working older adults.
- o Currently provides Dementia Live Simulation to Carteret Community College Nursing Program freshmen nursing students during their sensory and cognition units each semester.
- o By the end of FY 24, 15-passenger van trips will reach ten. Trips include NC State Fair, Ft Macon, some local Senior Games transportation, long-term care facility to perform singing for residents.
- o Added an additional intergenerational collaboration with Young Men’s Services League. Young men and their mothers have volunteered countless hours to interact, engage and learn about aging issues and benefits.
- o The General Store Program is the most attended weekly event participated in throughout the facility, two household items.
- o Added additional chair yoga class due over capacity because of Senior Center increased registration of new participants.

Goals & Objectives

(SPI #1 BMI #1&5)

- o Provide adequate funding for The General Store Program to stay at its current level of success (each registered participant is eligible for two household items per month, would like to increase back to three household items per month).
- o Continue to provide outreach to the community – especially with local churches. Increase speaking opportunities with service organizations and explore opportunities to educate non-elderly on the challenges and issues facing aging adults.
- o Increase local trips by utilizing an available 15-passenger van through CCATS.
- o Continue collaborative efforts with area agencies to provide intergenerational, educational and other activities for the benefit of older adults. (National Charity League, Carteret Community College, and Young Men’s Service League)
- o Collaborate with Parks and Recreation to expand Senior Center opportunities through partnerships with Western Park and Fort Benjamin facilities.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Seniors registered and utilizing computer sign-in	1,073	1,125	1,150
Senior Center New Orientations	315	380	400
General Store Participants	223	250	275
<i>Efficiency</i>			
Total Swipes of MySeniorCenter Database	1,093	1,150	1,175
Staff hours per Senior Center New Orientation	9.1	7.8	7.8
General Store hours of operation per participant	3.1	1.4	0.9
Average cost per participant for General Store	N/A	\$32	\$37
<i>Effectiveness</i>			
% of Participation of Senior Center Events/Programs	98%	98%	98%



Organizational Chart



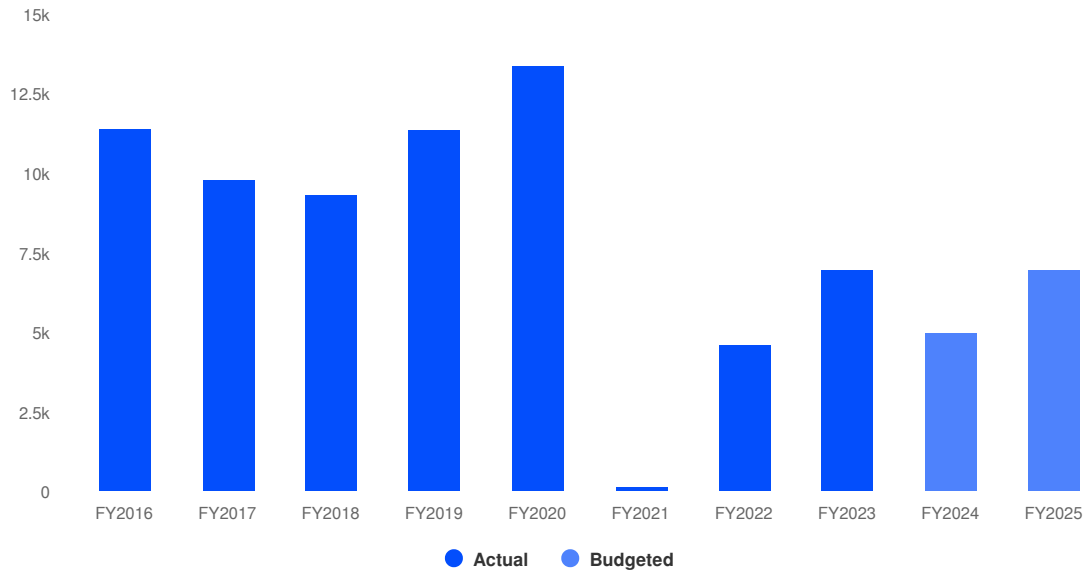
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Senior Center					
Full Time	2.87	2.87	2.87	2.87	
FTE - Part Time	0.26	0.26	0.26	0.26	
Total	3.13	3.13	3.13	3.13	0.00%

Revenues Summary

\$7,000
\$2,000
 (40.00% vs. prior year)

Senior Center Proposed and Historical Budget vs. Actual



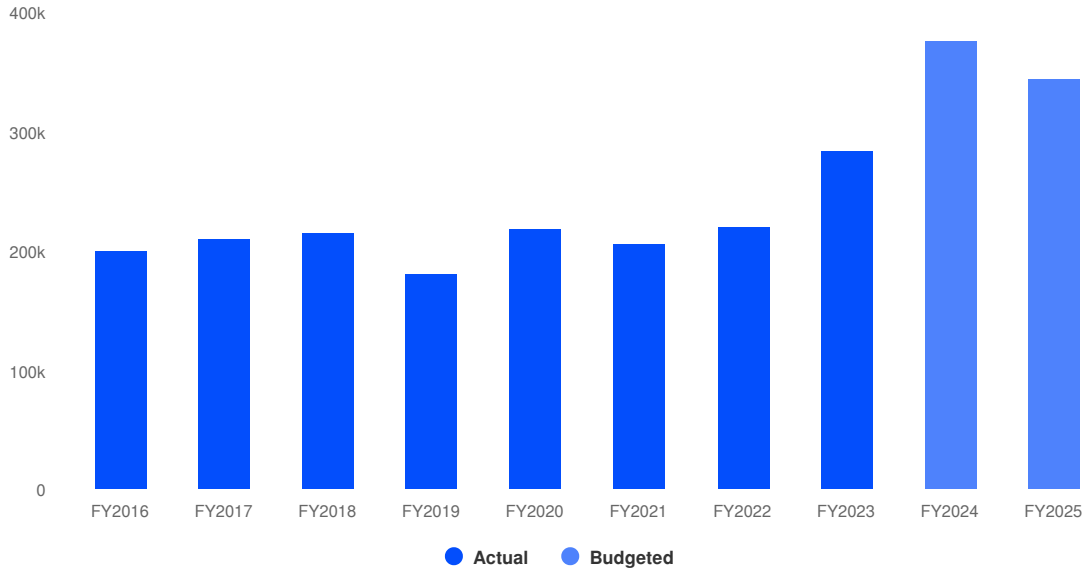
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$6,972	\$5,000	\$7,000	\$7,000	40%
Total Revenue Source:	\$6,972	\$5,000	\$7,000	\$7,000	40%

Expenditures Summary

\$345,000 -\$30,506
 (-8.12% vs. prior year)

Senior Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$213,348	\$242,236	\$239,000	\$239,000	-1.3%
Operating	\$70,615	\$133,270	\$106,000	\$106,000	-20.5%
Total Expense Objects:	\$283,962	\$375,506	\$345,000	\$345,000	-8.1%

Library

Dorothy Howell

Library Director

Our libraries are bridges to literacy, learning, and lifelong success. We offer vibrant spaces, engaged staff, and abundant resources to residents and visitors regardless of their location, livelihood, or way of life.

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

Major Accomplishments

- o Successfully established a comprehensive five-year strategic plan, guiding the library system's future direction and priorities.
- o Maintained student access program in partnership with Carteret County Public Schools
- o Achieved a notable increase in the usage of library services, particularly digital services, reflecting the library's adaptability and relevance in the digital age.
- o Initiated the development of an effective outreach program with the recruitment of a Program and Outreach Coordinator. This foundational step marks the beginning of an ambitious effort to enhance community engagement and library accessibility. Currently in its initial stages, this program is poised to grow and evolve, reflecting our commitment to extending our reach and services within the county.
- o Won an LSTA grant \$28,656 for a Mobile Maker lab. The equipment purchased will travel throughout the county to be use in various STEAM related programs at the library.

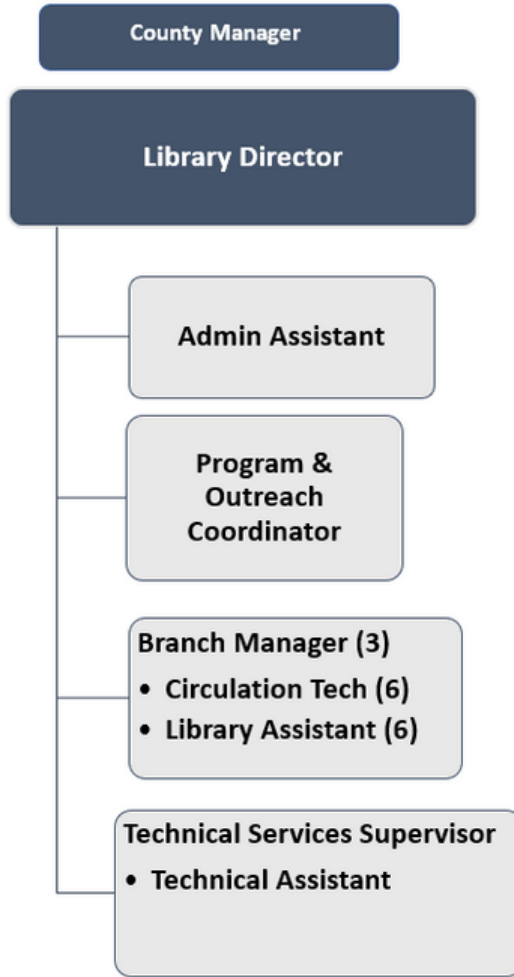
Goals & Objectives

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

- o Strengthen community engagement by hosting more local events, collaborations with schools, and outreach programs. This could include book clubs, author talks, and partnerships with local businesses.
- o Strengthen partnerships with local organizations, schools, businesses, and government agencies to expand resources and reach new audiences, fostering a collaborative approach to community development.
- o Provide ongoing training and development opportunities for library staff, such as workshops on customer service, technology, and new programs or services.
- o Offer a range of online resources, such as databases, e-books, and e-audiobooks, to provide patrons with access to information and entertainment beyond the physical library.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Annual Circulation (Print & Digital)	271,116	300,000	310,000
Total Print Holdings	113,241	115,000	125,000
Public Computer Sessions (in library)	12,102	13,200	13,500
Reference Transactions	16,833	17,200	17,900
Website Views	46,098	50,000	60,000
Door Counts	125,641	130,000	140,000
<i>Efficiency</i>			
Average attendance per program	6.1	8.7	9.1
Average website views per day	126.2	136.9	164.3
Average door counts per day	344.2	356.1	383.5
<i>Effectiveness (Outcomes)</i>			
% registered cardholder per capita	56.2%	60.5%	66.3%
Number of Program Partners	3	4	5

Organizational Chart



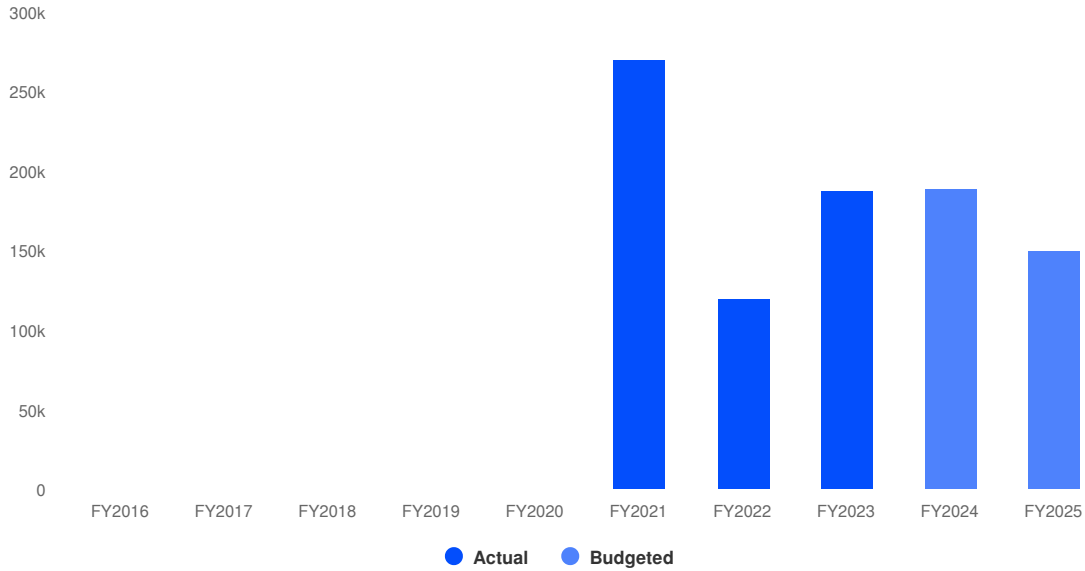
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Library					
Full Time	21.00	20.00	20.00	20.00	
FTE - Part Time	4.90	4.90	4.90	4.90	
Total	25.90	24.90	24.90	24.90	0.00%

Revenues Summary

\$150,000 **-\$38,226**
 (-20.31% vs. prior year)

Library Proposed and Historical Budget vs. Actual



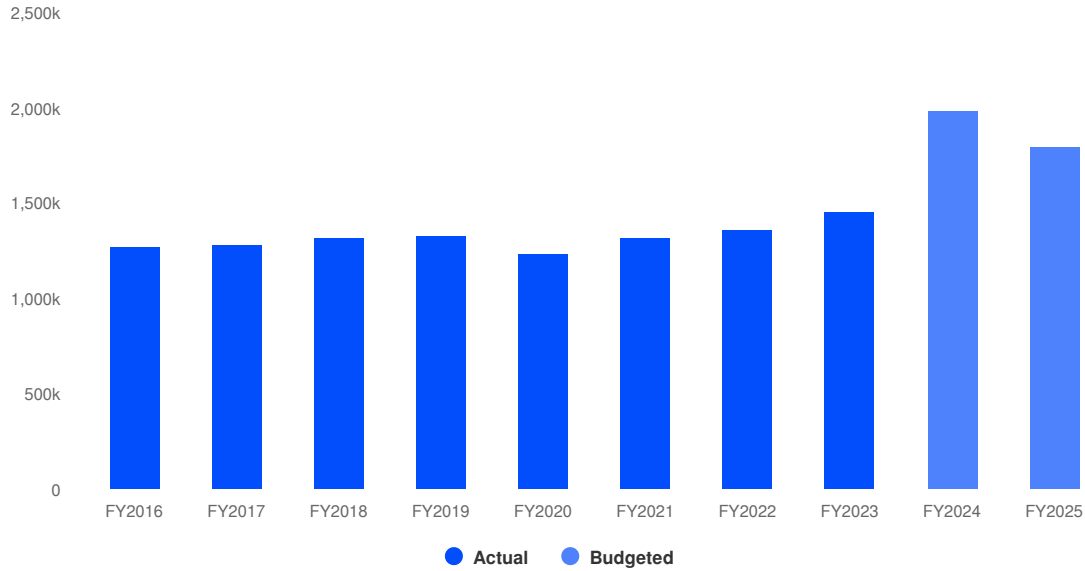
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$174,189	\$175,726	\$132,000	\$132,000	-24.9%
Sales and Services	\$13,343	\$12,500	\$13,000	\$13,000	4%
Miscellaneous	\$500	\$0	\$5,000	\$5,000	N/A
Total Revenue Source:	\$188,032	\$188,226	\$150,000	\$150,000	-20.3%

Expenditures Summary

\$1,794,000
-\$190,138
 (-9.58% vs. prior year)

Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$1,090,551	\$1,410,190	\$1,370,000	\$1,372,000	-2.7%
Operating	\$366,181	\$573,948	\$420,000	\$422,000	-26.5%
Total Expense Objects:	\$1,456,731	\$1,984,138	\$1,790,000	\$1,794,000	-9.6%

Parks & Recreation Programs

Tina Purifoy
Parks & Recreation Director

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

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

Major Accomplishments

- o Created a new program for younger basketball players, Carteret Dribblers.
- o Expanded fitness programs to the eastern portion of the County.
- o Completed fencing projects at several parks across the County.
- o Worked with a local partner on the addition of a dog park and 18-hole disc golf course at Freedom Park.
- o Continued to increase interest and participation in teen leadership program (S.A.L.T.).
- o Hosted our most successful Senior Games in 2023.

Goals & Objectives

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

- o Replace outdoor fitness equipment at Fort Benjamin Park.
- o Resurface tennis courts at Western Park and create additional Pickleball Courts.
- o Construct a new archery range at Western Park.
- o Develop a new beach fun run event and expand fitness program offerings.
- o Continue the search for property in the Western part of the County for expansion of park/field space.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Athletic Programs Offered (sponsored & co-sponsored)	16	16	17
Recreation Programs Offered	20	25	29
Number of Reservations for County Athletic Fields	4,282	4,400	4,500
Number of Reservations for County Picnic Shelters	208	215	225
Fort Benjamin Recreation Center Reservations	267	275	315
Western Park Community Center Reservations	394	425	500
<i>Efficiency</i>			
Citizens utilizing Picnic Shelter Reservations	5,200	5,375	6,575
Citizens served at Fort Benjamin Recreation Center	6,675	6,875	7,250
Citizens served at Western Park Community Center	3,940	4,250	5,000
<i>Effectiveness</i>			
Growth in number of people utilizing programs and facilities	15,815	16,500	18,825



Organizational Chart



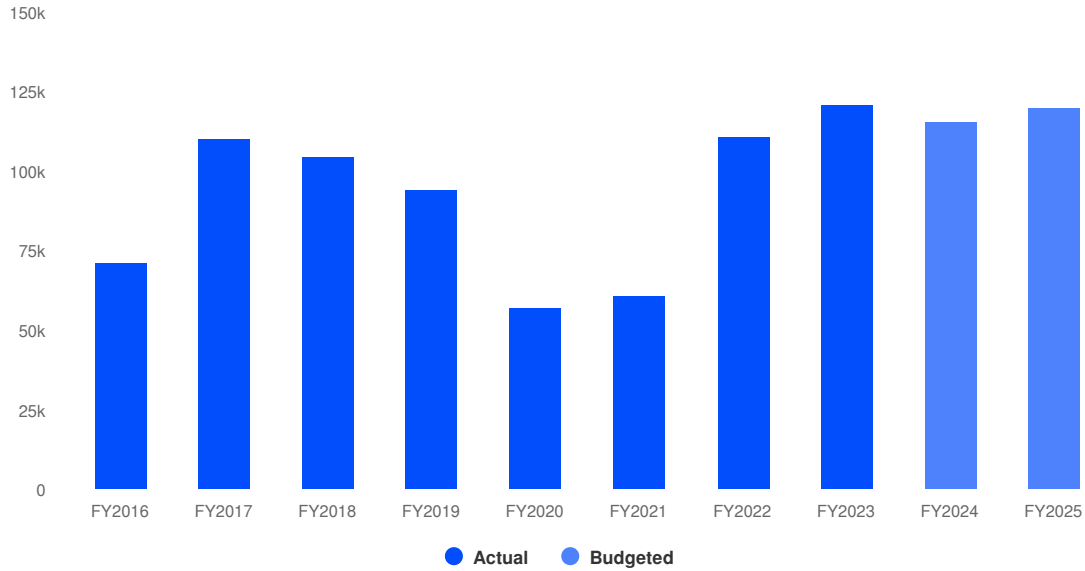
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Parks & Rec					
Full Time	7.50	7.50	7.50	7.50	
FTE - Part Time	3.93	4.82	4.82	4.82	
Total	11.43	12.32	12.32	12.32	0.00%

Revenues Summary

\$120,000
\$4,500
 (3.90% vs. prior year)

Parks & Recreation Programs Proposed and Historical Budget vs. Actual



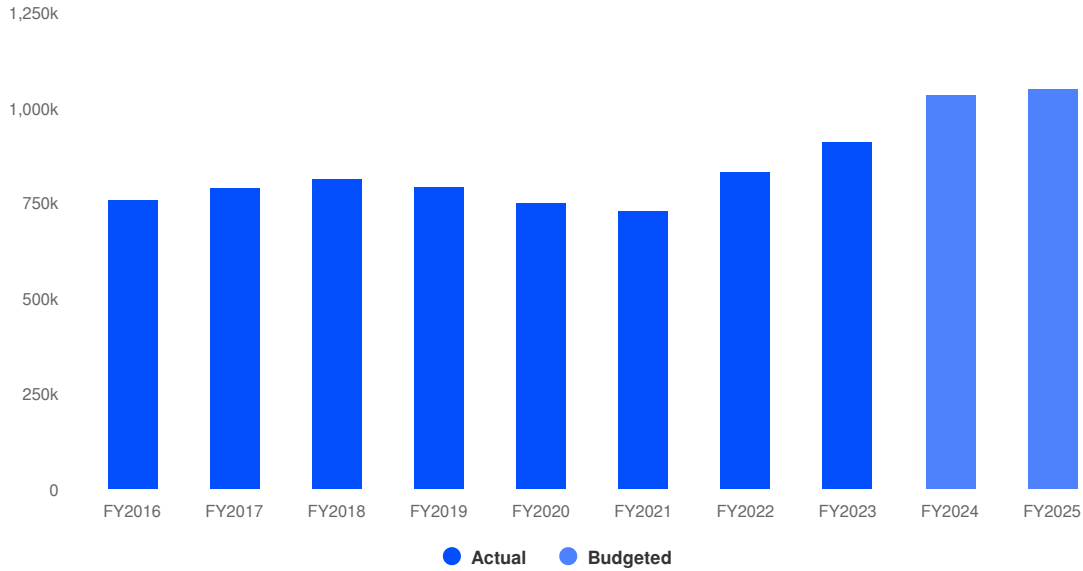
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Intergovernmental	\$1,000	\$0	\$0	\$0	0%
Sales and Services	\$119,567	\$115,500	\$120,000	\$120,000	3.9%
Total Revenue Source:	\$120,567	\$115,500	\$120,000	\$120,000	3.9%

Expenditures Summary

\$1,048,000 \$14,082
 (1.36% vs. prior year)

Parks & Recreation Programs Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$623,278	\$711,398	\$705,000	\$706,000	-0.8%
Operating	\$288,940	\$322,520	\$338,000	\$342,000	6%
Total Expense Objects:	\$912,218	\$1,033,918	\$1,043,000	\$1,048,000	1.4%

Parks Maintenance

Billy Merkley
Public Works Director

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

Major Accomplishments

- Added additional signage to beach and park access.
- Acquired more field and turf machines that make field prep better and faster.
- Started spraying fields with weed control for a thicker, more lush playing surface.
- Added weekend employee for beach clean-up at public beach access (bathrooms and grounds).

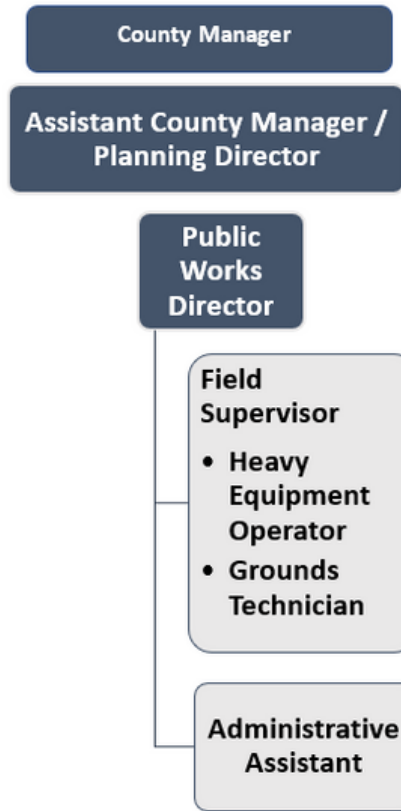
Goals & Objectives

(SPI #4 [↗](#) BMI #5,6&11 [↗](#))

- Resurface courts at Western Park (tennis court, pickle ball court, and basketball court).
- Adding additional mulch to some of the playgrounds to keep these facilities safer.
- Continue to keep up with grass nourishment on playing fields with weed control and fertilization.
- Having most employees receive pesticide license.
- Repair and replace damaged / worn fencing.
- Repair dug out roofs at various parks.
- Replace well pump at Ft. Benjamin.
- Repair underground electrical for irrigation system at Western Park.
- Continue to work with leagues to better serve the public's needs.

Key Measures	FY23 Actual	FY 24 Estimated	FY 25 Target
<i>Workload (Output)</i>			
Structure and equipment hours	6,600	6,400	6,200
Field maintenance hours	3,500	3,300	3,200
<i>Efficiency</i>			
Number of locations maintained and repaired	92	93	94
<i>Effectiveness (Outcomes)</i>			
Acres maintained	220	225	250

Organizational Chart



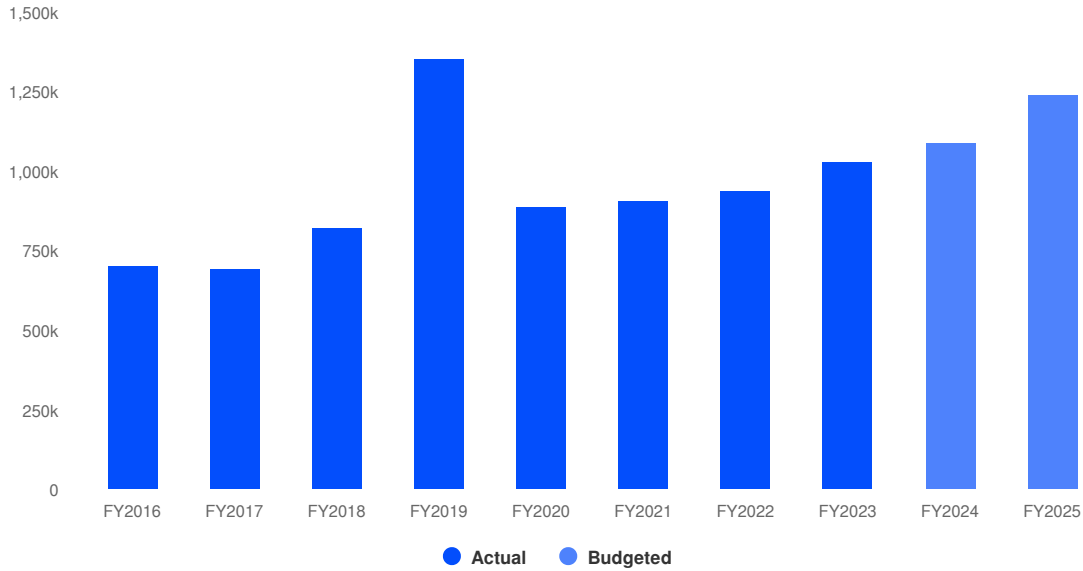
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Parks Maintenance					
Full Time	9.00	10.00	11.00	11.00	
FTE - Part Time	5.00	5.00	5.00	5.00	
Total	14.00	15.00	16.00	16.00	6.67%

Expenditures Summary

\$1,242,000
\$153,145
(14.06% vs. prior year)

Parks Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$539,653	\$659,055	\$748,000	\$751,000	14%
Operating	\$428,088	\$412,800	\$441,000	\$449,000	8.8%
Capital	\$62,142	\$17,000	\$42,000	\$42,000	147.1%
Total Expense Objects:	\$1,029,882	\$1,088,855	\$1,231,000	\$1,242,000	14.1%

Civic Center

Tina Purifoy
Civic Center Director

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

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

Major Accomplishments

- o Improved aesthetics of the lobby with new furniture and artwork.
- o Purchased a new exterior electronic sign.
- o Replaced roll up door.
- o Completed upgrades to commercial catering kitchen.

Goals & Objectives

(SPI #1 BMI #1)

- o Improve audio and visual presentation by purchasing new sound equipment.
- o Maintain a benchmark of 80% or higher customer return rate by providing exceptional customer service and professionalism.
- o Increase vendor participation and attendance at Home and Garden Show and Holiday Gift Show.
- o Increase revenue across all market segments through creative sales and consumer tradeshow participation.

Key Measures	FY23 Actual	FY24 Estimated	FY25 Target
<i>Workload (Output)</i>			
Commercial / Private Events	96	100	110
Days Utilized by Commercial Private Events	118	120	125
Non-Profit/Gov't Events	60	75	90
Days Utilized by Non-profits/Gov't	71	90	125
<i>Efficiency</i>			
Annual Attendance at events	26,989	38,000	39,000
<i>Effectiveness</i>			
Increase in total number of events year over year	156	175	200
Customer return rate	86%	80%	82%

Organizational Chart



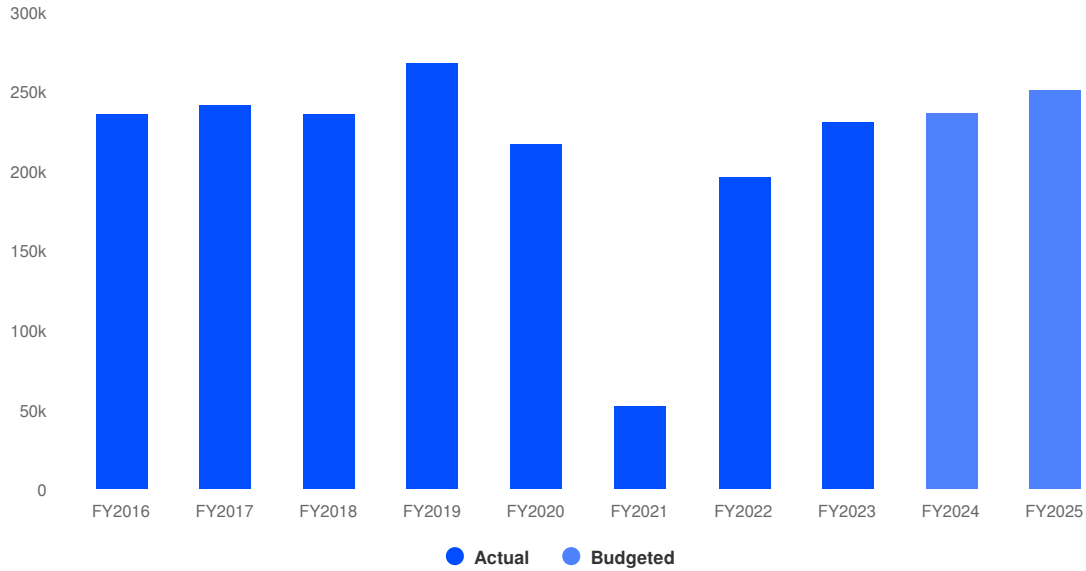
Staffing

	FY 23 Actual	FY 24 Amended	FY25 Requested	FY25 Adopted	% Change
Civic Center					
Full Time	3.50	3.50	3.50	3.50	
FTE - Part Time	0.66	0.66	0.66	0.66	
Total	4.16	4.16	4.16	4.16	0.00%

Revenues Summary

\$251,000 \$14,500
 (6.13% vs. prior year)

Civic Center Proposed and Historical Budget vs. Actual



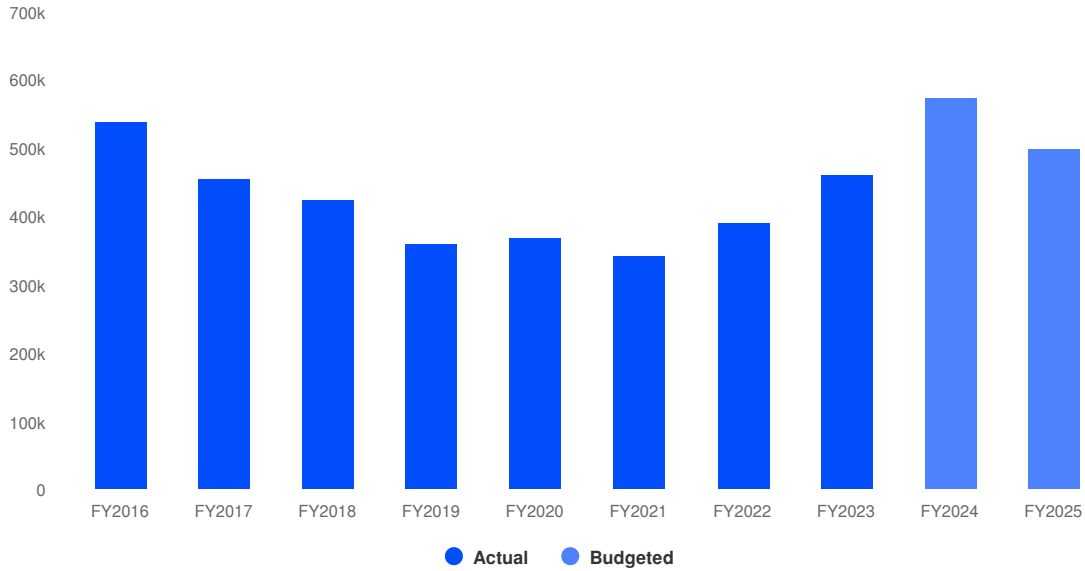
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Sales and Services	\$231,395	\$236,500	\$251,000	\$251,000	6.1%
Total Revenue Source:	\$231,395	\$236,500	\$251,000	\$251,000	6.1%

Expenditures Summary

\$499,000 **-\$74,929**
 (-13.06% vs. prior year)

Civic Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Personnel	\$265,680	\$286,629	\$283,000	\$283,000	-1.3%
Operating	\$196,324	\$241,300	\$216,000	\$216,000	-10.5%
Capital	\$0	\$46,000	\$0	\$0	-100%
Total Expense Objects:	\$462,004	\$573,929	\$499,000	\$499,000	-13.1%



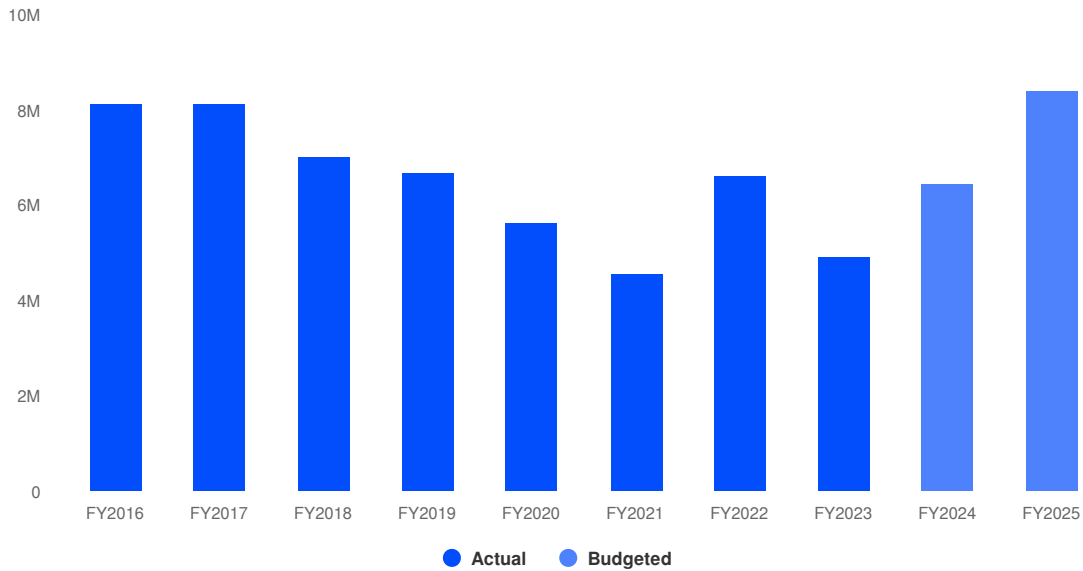
Debt Service

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

Expenditures Summary

\$8,394,000 **\$1,943,750**
(30.13% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Interest and Fees					
Debt Service					
2024 GO SCHOOL INTEREST	\$0	\$0	\$1,210,000	\$1,210,000	N/A
BOND SERVICES CHARGES	\$0	\$15,000	\$15,000	\$15,000	0%
2015 GO REFUND 2007 INTEREST	\$113,423	\$90,000	\$80,000	\$80,000	-11.1%
2023 GO: SCHOOLS INTEREST	\$0	\$1,100,000	\$950,000	\$950,000	-13.6%
2013 GO: 06 REFUND INTEREST	\$239,850	\$185,000	\$119,000	\$119,000	-35.7%
2015 GO SCHOOLS INTEREST	\$116,438	\$110,000	\$100,000	\$100,000	-9.1%
LEASE INTEREST	\$58,253	\$70,000	\$70,000	\$70,000	0%
SUBSCRIPTIONS INTEREST	\$3,529	\$10,850	\$10,000	\$10,000	-7.8%
QZAB INT 10 ECHS	\$32,123	\$25,000	\$0	\$0	-100%
QSCB INT 10 ECHS	\$6,629	\$0	\$0	\$0	0%
Total Debt Service:	\$570,244	\$1,605,850	\$2,554,000	\$2,554,000	59%
Total Interest and Fees:	\$570,244	\$1,605,850	\$2,554,000	\$2,554,000	59%
Principal					
Debt Service					
2024 GO SCHOOL PRINCIPAL	\$0	\$0	\$1,100,000	\$1,100,000	N/A
2015 GO REFUND 2007 PRINCIP	\$1,250,000	\$1,230,000	\$1,205,000	\$1,205,000	-2%
2023 GO: SCHOOLS PRINC	\$0	\$1,000,000	\$1,000,000	\$1,000,000	0%
2013 GO: 06 REFUND PRINCIPAL	\$1,275,000	\$1,285,000	\$1,285,000	\$1,285,000	0%
2015 GO SCHOOLS PRINCIPAL	\$230,000	\$230,000	\$230,000	\$230,000	0%
LEASE PRINCIPAL	\$152,991	\$230,000	\$230,000	\$230,000	0%
SUBSCRIPTIONS PRINCIPAL	\$842,250	\$436,700	\$790,000	\$790,000	80.9%
QZAB PRINCIPAL NES	\$125,000	\$125,000	\$0	\$0	-100%
QZAB PRIN 10 ECHS	\$307,692	\$307,700	\$0	\$0	-100%
QSCB PRIN 10 ECHS	\$137,822	\$0	\$0	\$0	0%
Total Debt Service:	\$4,320,755	\$4,844,400	\$5,840,000	\$5,840,000	20.6%
Total Principal:	\$4,320,755	\$4,844,400	\$5,840,000	\$5,840,000	20.6%
Total Expense Objects:	\$4,890,999	\$6,450,250	\$8,394,000	\$8,394,000	30.1%



Non-Departmental

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

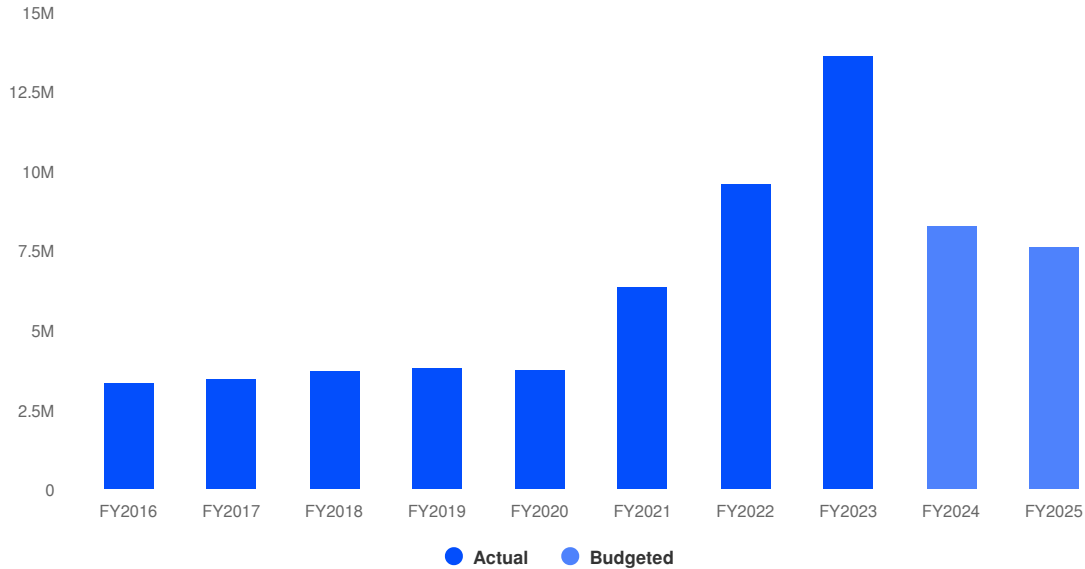
Contingency – These funds are intended for anticipated expenditures, since it is impossible to anticipate in June all the needs of the County during the fiscal year. A contingency appropriation is limited by law to 5 percent of the total appropriation in a particular field.



Revenues Summary

\$7,630,000 -\$684,700
 (-8.23% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



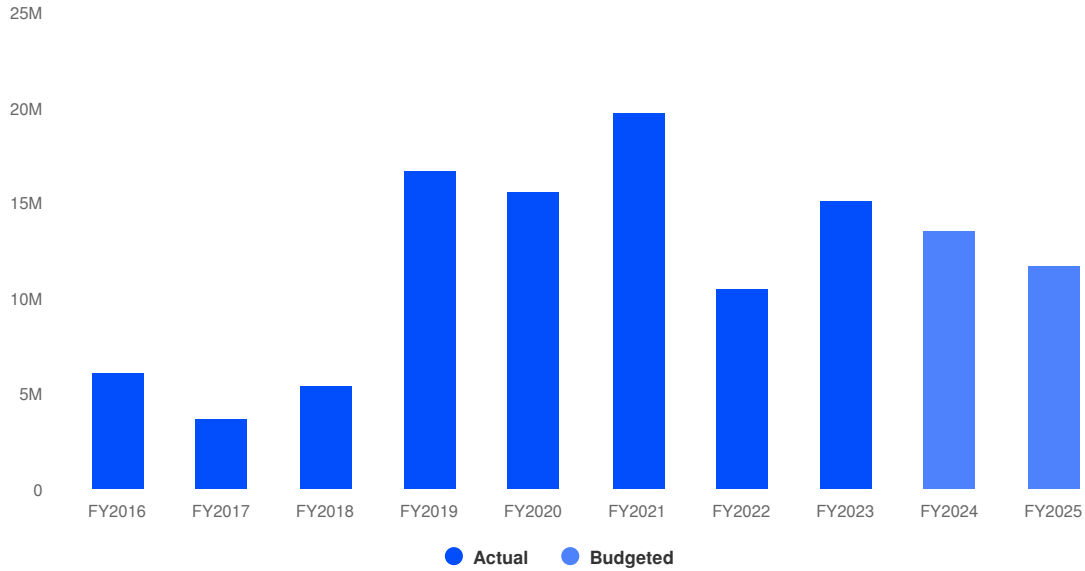
Revenues by Source

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Revenue Source					
Transfers					
TRANSFER FROM OCCUPANCY FUND	\$6,655,905	\$7,420,000	\$7,180,000	\$7,180,000	-3.2%
TRANSFER FROM OTHER FUNDS	\$6,991,731	\$894,700	\$450,000	\$450,000	-49.7%
Total Transfers:	\$13,647,636	\$8,314,700	\$7,630,000	\$7,630,000	-8.2%
Total Revenue Source:	\$13,647,636	\$8,314,700	\$7,630,000	\$7,630,000	-8.2%

Expenditures Summary

\$11,685,000 **-\$1,801,889**
(-13.36% vs. prior year)

Non-Departmental Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Amended Budget	FY2025 Recommended Budget	FY2025 Adopted Budget	FY2024 Amended Budget vs. FY2025 Adopted Budget (% Change)
Expense Objects					
Transfers	\$15,133,115	\$7,383,524	\$4,200,000	\$4,200,000	-43.1%
Contingency	\$0	\$6,103,365	\$7,629,000	\$7,485,000	22.6%
Total Expense Objects:	\$15,133,115	\$13,486,889	\$11,829,000	\$11,685,000	-13.4%



CAPITAL



Capital Equipment and Improvements

Capital equipment is defined as an asset that costs \$10,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more.

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

Recurring Capital / Periodic Projects

- Vehicle replacement (\$2,153,000) - Sheriff, Fire Marshal, CCATS, Planning, Public Works, Parks Maintenance, and DSS are funding replacement vehicles. The Fleet Committee determines each year which vehicles are replaced, excluding CCATS. The CCATS replacement schedule is determined by the State. The Sheriff's Department has a standard replacement schedule that recurs each fiscal year.
- Health Center (\$12,000) - The Health Department is funding the purchase of two exam tables for new clinical exam rooms.
- Law enforcement support equipment (\$30,000) - The FY25 budget allocates funding for video equipment and cameras for the Sheriff's Department, which will enhance operational efficiency and officer safety.

Other Funds Capital and Capital Improvements

- Emergency Telephone System Special Revenue Fund (\$750,000) - Emergency communications equipment upgrades. Upgrades are determined by staff and the County's system consultant. The funding comes from appropriated fund balance accumulated over the years. The revenue is received from the state and can only be used for purposes defined by the State.
- Capital Improvements Fund
 - Pictometry mapping (\$100,000) - The budget funds the fourth year of a five year contract to update photography maps, which are high-resolution maps used for real estate appraisal, code enforcement, economic development, and public safety / emergency services purposes.
 - Building improvements / Facilities renovations (\$2,326,000) - The budget continues annual funding for general renovations and improvements to address needs of aging facilities.
 - Waterway Dredging (\$100,000) - The budget continues annual funding for various waterway dredging. Waterway dredging projects are reviewed by a waterways committee.
 - Park improvements (\$425,000) - The budget continues annual funding for county parks improvements. In addition, \$100,000 is provided as a municipal park improvement match for the Town of Newport.
- School Capital Projects Fund (\$2,000,000) - The budget continues to fund public school capital and capital improvements, such as capital equipment, technology, vehicles such as maintenance vehicles and activity buses, and capital building and infrastructure improvements. This funding is provided annually from the General Fund.

Capital Expenditures & Funding Sources

Fund	Capital	Department Total
General Fund		
<i>Expense:</i>		
Sheriff's Department	Patrol Vehicles	\$ 939,000
	Camera/Video Equipment	30,000
Fire Marshal	Replace Fire Marshal Truck	75,000
CCATS	Vehicles	945,000
Public Works	Truck	57,000
Health	2 Exam Tables	12,000
Social Services	Replace 2 Vehicles	55,000
Planning	Vehicle	40,000
Parks Maintenance	Truck	42,000
Total General Fund Expenses		\$ 2,195,000
<i>Revenue Source:</i>		
		\$ 1,000,000
Intergovernmental		30,000
Fees		1,155,000
Appropriated Fund Balance		40,000
Total General Fund Revenues		\$ 2,195,000
Emergency Telephone System Fund		
<i>Expense:</i>		
	Communications Equipment	\$ 750,000
<i>Revenue Source:</i>		
Appropriated Fund Balance		\$ 750,000
Capital Improvements Fund		
<i>Expense:</i>		
Tax Department	Pictometry Maps	\$ 100,000
Public Buildings	Building Improvements/renovations	2,326,000
Parks	Park Improvements	425,000
Transportation	Waterway Dredging	100,000
Total Capital Improvements Fund Expenses		\$ 2,951,000
<i>Revenue Source:</i>		
Interest		\$ 175,000
Transfer In General Fund		600,000
Appropriated Fund Balance		2,176,000
Total Capital Improvements Fund Revenues		\$ 2,951,000
School Capital Projects Fund		
<i>Expense:</i>		
	Capital Contribution	\$ 2,000,000
<i>Revenue Source:</i>		
Transfer In General Fund		\$ 2,000,000
Total Governmental Funds		\$ 7,896,000
Total Revenue Sources		\$ 7,896,000



Capital Improvements Program

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

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

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

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

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

Continuing Projects

School Renovations and Capital Improvements

In November 2020, Carteret County voters passed a \$42 million general obligation bond referendum for public schools' renovations, capital improvements, and new construction to expand existing facilities for Carteret County Public School System. In addition, the State Needs Based School Capital Fund for facilities construction awards Carteret County Schools \$14.91 million. Total funding available for school improvements is \$53.93 million. On June 27, 2023, the County issued \$20 million of the voter authorized bonds. This was the first phase of building expansion and improvements. On June 27, 2024, the County issued \$22 million general obligation bonds which completes the issuance of these authorized bonds. All construction is anticipated to be completed by the end of 2026 or early 2027.

Future Projects

In late fiscal year 2024, the Board of Commissioners approved the contracts and funds for the Carteret County Emergency Radio Communications System. This project is \$13.5 million, and will take approximately 2 years to complete. This project is funded with cash.

The next major capital projects for consideration are in public safety: Carteret County Detention Center expansion, a public safety complex including an emergency operations facility. The Carteret County Detention Center was designed and constructed in the early 1990s, and no building addition has occurred since the facility opened. The detention center has 116 beds and the average daily population exceeds the number of beds, requiring the Sheriff's Department to transport inmates to other facilities. Carteret County has engaged services to provide a needs assessment as well as estimated construction expenses. The current estimated construction cost is \$60 million. The timeframe for construction is uncertain, but potentially within one to two years. The County would issue long-term debt for this project.

Carteret County Emergency Operations Center: In 2010, Carteret County consolidated the County's 911 communications services. In addition, the County partnered with the Town of Morehead City, and occupies a portion of the Town's Public Safety Building. During emergency events such as hurricanes, this space serves as the County's Emergency Operation Center. This partnership has worked well; however, the County needs additional space. Estimated cost for this portion of the project has not been determined.



Capital Improvements Plan

2024-2028

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.

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. Ensures 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 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.

Criteria for Prioritization

Financial Sustainability

- o Ensure projects align with the County's fund balance policy, maintaining a 15% unassigned fund balance in the General Fund.
- o Evaluate the availability of funds and consider the financial feasibility of each project.
- o Assess the financial implications of each project, including costs, benefits, and potential returns on investment.
- o Prioritize projects with favorable cost-benefit ratios and significant economic or social returns.

Public Safety Improvement

- o Assess projects based on their potential to enhance public safety within the County.
- o Prioritize projects that address critical safety concerns or mitigate risks to public health and well-being.

Economic Development Enhancement

- o Evaluate projects in terms of their contribution to economic growth and prosperity within the County.
- o Prioritize projects that stimulate job creation, attract investment, and support local businesses and industries.

Environmental Sustainability Promotion

- o Consider the environmental impact of each project and its alignment with sustainability goals.
- o Prioritize projects that incorporate green practices, minimize environmental degradation, and promote conservation efforts.

Support for Older Adults' Independence

- o Assess projects based on their potential to support older adults and promote their independence within the community.
- o Prioritize projects that enhance accessibility, provide social services, and create age-friendly environments.

Regulatory Compliance

- o Ensure projects comply with applicable regulations, laws, and standards.
- o Prioritize projects that meet regulatory requirements to avoid potential penalties or legal issues.

Alignment with County Mission and Vision

- o Evaluate projects based on their alignment with the County's overarching mission and vision.
- o Prioritize projects that contribute to achieving strategic goals and fulfilling the County's long-term vision for growth and development.

By using these criteria, the County can systematically evaluate and prioritize capital projects to ensure they align with its goals, meet regulatory requirements, and maximize the use of available resources.



Ranking of Projects Based on Criteria

Ranking	Project Description	Project Start Year	Duration	Project End Year	Estimated Costs	Funding
1	Carteret County Emergency Radio Communications System	2024	2	2026	\$ 13,500,000	Cash
2	Building a Municipal Complex with Jail, Sheriff Dept, 911 Call Center, Emergency Operations center, Magistrates Office, and Staff Offices and Conference Rooms	2025	4	2028	\$ 85,000,000	Capital Improvement Fund
3	Sheriff's Department Patrol Vehicles	2024	2	2026	\$ 939,000	General Fund
4	County Public School System Bond	2024	3	2027	\$ 22,000,000	General Obligation Bond
5	Carteret Community College Vocational Building	2025	2	2027	\$ 8,500,000	State Funds
6	County Transportation Waterway Dredging	2024	10	2034	\$ 1,000,000	Capital Improvement Fund
7	Parks Improvements	2024	10	2034	\$ 4,250,000	Capital Improvement Fund
8	County Communications Equipment	2024	2	2025	\$ 750,000	Emergency Telephone System Fund
9	Tax Department Pictometry Maps	2024	2	2026	\$ 200,000	Capital Improvement Fund





DEBT



Debt Service

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

On July 1, 2023, the County's debt obligations are \$66,487,147. All of the County's general obligation debt, \$34,164,394, is for public school system facilities. In June 2024, the County issued \$22 million public school General Obligation Bonds. These issued bonds completed the issuance of the \$42 million voter approved Public School General Obligation referendum. The general obligation bonds provide the funding to improve, renovate, and expand existing school facilities. Inflationary costs for building materials and construction labor have negatively impacted the projects planned for the voter approved \$42 million. Carteret County Public School System has three high schools. A second gymnasium was planned for each high school because of program demands; however, because of inflation, these projects are currently deferred. This recommended budget funds principal and interest for the \$22 million issued in late FY24. The debt service budget is \$8.39 million, 6.46% of the General Fund budget.

The County continues to review its capital needs. Currently, the County estimates approximately \$113 million, with approximately \$55 million for a detention and public safety center, \$35 million for public schools, in excess of the above \$42 million, \$10 million for community college needs, and \$13 million for emergency communication system improvements. The County's Debt Facilities Reserve Fund is designed to assist in funding the debt service for future capital construction, and the County's Capital Equipment Fund will assist in funding the emergency communication system improvements. Expanding the County detention center is being evaluated. The County will issue long term debt for this expansion, and it may occur in calendar year 2026.

In December 2023, Carteret County sold its water system to Carolina Water for \$9.5 million. The County paid off all the outstanding debt balances, \$1.31 million. The County no longer has a Water Fund.

The June 30, 2024 estimated legal debt margin is \$1,340,383,789. 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 breakdown of the County's estimated debt margin on June 30, 2024.

Assessed Value	\$17,450,632,000
Debt limit (8%)	1,396,050,560
Gross debt:	
Total bonded debt	50,070,000
Direct placement installment debt	-
Net bond premiums and adjustments	5,596,771
Authorized unissued bonded debt	-
Total Debt applicable to debt limit	<u>55,666,771</u>
Legal debt margin	<u>\$1,340,383,789</u>

General Obligation Debt

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

2013 Refunding of 2006 School GO Bonds

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

2015 School Refunding of 2007 School GO Bonds

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

2015 School GO Bonds

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



2023 School GO Bonds

Issue Date 6/27/2023		Call Date 6/27/2033		Interest Rate 3.5%
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>
2023	20,000,000	-	-	-
2024	19,000,000	1,000,000	700,000	1,700,000
2025	18,000,000	1,000,000	665,000	1,665,000
2026	17,000,000	1,000,000	630,000	1,630,000
2027	16,000,000	1,000,000	595,000	1,595,000
2028	15,000,000	1,000,000	560,000	1,560,000
2029	14,000,000	1,000,000	525,000	1,525,000
2030	13,000,000	1,000,000	490,000	1,490,000
2031	12,000,000	1,000,000	455,000	1,455,000
2032	11,000,000	1,000,000	420,000	1,420,000
2033	10,000,000	1,000,000	385,000	1,385,000
2034	9,000,000	1,000,000	350,000	1,350,000
2035	8,000,000	1,000,000	315,000	1,315,000
2036	7,000,000	1,000,000	280,000	1,280,000
2037	6,000,000	1,000,000	245,000	1,245,000
2038	5,000,000	1,000,000	210,000	1,210,000
2039	4,000,000	1,000,000	175,000	1,175,000
2040	3,000,000	1,000,000	140,000	1,140,000
2041	2,000,000	1,000,000	105,000	1,105,000
2042	1,000,000	1,000,000	70,000	1,070,000
2043	-	1,000,000	35,000	1,035,000
		\$ 20,000,000	\$ 7,350,000	\$ 27,350,000



2024 School GO Bonds

Issue Date 6/27/2024		Call Date 6/27/2034		Interest Rate 4.65%	
<i>Fiscal Year</i>	<i>Balance</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	
2024	22,000,000	-	-	-	-
2025	22,000,000	1,100,000	891,733	1,991,733	
2026	20,900,000	1,100,000	\$ 1,001,000	2,101,000	
2027	19,800,000	1,100,000	\$ 946,000	2,046,000	
2028	18,700,000	1,100,000	\$ 891,000	1,991,000	
2029	17,600,000	1,100,000	\$ 836,000	1,936,000	
2030	16,500,000	1,100,000	\$ 781,000	1,881,000	
2031	15,400,000	1,100,000	\$ 726,000	1,826,000	
2032	14,300,000	1,100,000	\$ 671,000	1,771,000	
2033	13,200,000	1,100,000	\$ 616,000	1,716,000	
2034	12,100,000	1,100,000	\$ 561,000	1,661,000	
2035	11,000,000	1,100,000	\$ 506,000	1,606,000	
2036	9,900,000	1,100,000	\$ 451,000	1,551,000	
2037	8,800,000	1,100,000	\$ 396,000	1,496,000	
2038	7,700,000	1,100,000	\$ 341,000	1,441,000	
2039	6,600,000	1,100,000	\$ 286,000	1,386,000	
2040	5,500,000	1,100,000	\$ 231,000	1,331,000	
2041	4,400,000	1,100,000	\$ 176,000	1,276,000	
2042	3,300,000	1,100,000	\$ 132,000	1,232,000	
2043	2,200,000	1,100,000	\$ 88,000	1,188,000	
2044	1,100,000	1,100,000	\$ 44,000	1,144,000	
		\$ 22,000,000	\$ 10,571,733	\$	32,571,733



ADDENDUM



BUDGET ORDINANCE

BE IT ORDAINED by the Carteret County Board of Commissioners:

Section I: General Fund

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Ad Valorem Taxes	59,610,000
Other Taxes	23,356,000
Permits and Fees	4,694,000
Intergovernmental	19,316,000
Sales and Services	6,366,000
Interest	3,920,000
Other Financing Sources	7,785,000
Appropriated Fund Balance	5,500,000
Appropriated Fund Balance - Health	206,000
Appropriated Fund Balance - Transportation	10,000
Miscellaneous	165,000
	<hr/>
	130,928,000
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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, 2024 and ending June 30, 2025.

Governing Body	454,000
Administration	524,000
Information Systems	2,702,000
Finance	1,279,000
Human Resources	800,000
Tax	2,939,000
Legal	250,000
Court Facilities	64,000
Elections	677,000
Register of Deeds	751,000
Public Buildings	2,902,000
Sheriff Division	15,981,000
Paramedic Operations	1,315,000
County Rescue Services	1,172,000
Emergency Management	520,000
Rape Crisis	371,000
Fire Marshal	382,000
Consolidated Communications	2,925,000
Medical Examiner	105,000
Animal Control	552,000
Airport	209,000
Harbors	33,000
CCATS – Transportation	2,346,000
Forest Fire Control	166,000
Waste Collections	4,300,000
Public Works	1,059,000
County Garage	288,000
Economic Development	509,000
Beach Nourishment	1,320,000
Planning and Development	1,828,000
General Services	147,000



Cooperative Extension	311,000
Health Programs	4,726,000
Dental	446,000
WIC Programs	349,000
Environmental Health	1,489,000
Other Health & Human Services	1,030,000
Social Services Administration	11,782,000
Social Services Programs	2,343,000
Veterans	491,000
Senior Center Aging Programs	539,000
Debt Service	8,394,000
Education	33,545,000
Senior Center	345,000
Public Library	1,794,000
Parks & Recreation Programs	1,048,000
Park Maintenance	1,242,000
Civic Center	499,000
Other Sources & Uses	4,200,000
Contingency	7,485,000
	<u>130,928,000</u>

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

It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Emergency Telephone System State Distribution	117,000
Fund Balance Appropriation	993,000
	<u>1,110,000</u>

The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Emergency Telephone System Services	<u>1,110,000</u>
	<u>1,110,000</u>

Section III: Register of Deeds Trust Fund

It is estimated that the following revenues will be available in the Register of Deeds Trust Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

The following amounts are hereby appropriated in the Register of Deeds Trust Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Register of Deeds Trust Fund 130,000

130,000

Section IV: DSS Payee Fund

It is estimated that the following revenues will be available in the DSS Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Intergovernmental 800,000

800,000

The following amounts are hereby appropriated in the DSS Payee Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

DSS Payee Fund 800,000

800,000

Section V: Revaluation Fund

It is estimated that the following revenues will be available in the Revaluation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Interest 5,000

Appropriated Fund Balance 200,000

Transfer from General Fund 1,600,000

1,805,000

The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Revaluation Fund 1,805,000

1,805,000

Section VI: Salter Path District

There is hereby levied a tax at the rate of five and a half cents (\$.055) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2024. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Ad Valorem Taxes 6,000

Interest -



Sales Tax	2,000
Transfer from General Fund	-
	<u>8,000</u>

The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

Section VII: Rescue Districts

It is estimated that the following revenues will be available in the Rescue District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Ad Valorem Taxes	4,240,000
Other Taxes	1,459,000
Appropriated Fund Balance	-
	<u>5,699,000</u>

The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Beaufort	1,184,000
Broad & Gales Creek	588,000
Mill Creek	180,000
Mitchell Village	245,000
Newport	226,000
Otway	443,000
Sea Level	252,000
South River	189,000
Western Carteret	973,000
Motor Vehicle Tax Fees	25,000
Sales Tax	1,344,000
District Reserves	<u>50,000</u>
	<u>5,699,000</u>

Section VIII: Fire Districts

It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Ad Valorem Taxes	5,604,000
Other Taxes	1,960,000
Appropriated Fund Balance	<u>182,000</u>
	<u>7,746,000</u>

The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2024 and ending June 30, 2025.



Atlantic	69,000
Beaufort	673,000
Broad & Gales Creek	392,000
Cedar Island	49,000
Davis	67,000
Harkers Island	415,000
Harlowe	96,000
Marshallberg	168,000
Mill Creek	63,000
Mitchell Village	512,000
Newport	684,000
North River	52,000
Otway	202,000
Salter Path	113,000
Sea Level	38,000
South River	102,000
Stacy	23,000
Stella	289,000
Western Carteret	973,000
Wildwood	1,199,000
Motor Vehicle Tax Fees	35,000
Sales Tax	1,293,000
District Reserves	239,000
	<u>7,746,000</u>

Section IX: Occupancy Tax Fund

It is estimated that the following revenues will be available for the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Occupancy Tax	14,500,000
Penalties and Interest	15,000
	<u>14,515,000</u>

The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Tourism Development Authority	7,180,000
Transfer to General Fund	7,335,000
	<u>14,515,000</u>

Section X: County Capital Improvements

It is estimated that the following revenues will be available for the County Capital Improvements Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Appropriated Fund Balance	2,176,000
Transfer from General Fund	500,000
Transfer from GF Waterway Dredging	100,000
Miscellaneous	-
Interest	175,000
	<u>2,951,000</u>



2,951,000

The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Building improvements/Facilities renovations	2,026,000
Taylor Extended Care Improvements	300,000
Pictometry Mapping	100,000
Park Improvements	325,000
Newport Match	100,000
Waterway Dredging	<u>100,000</u>

2,951,000

Section XI: Facilities/Debt Reserve Capital Fund

It is estimated that the following revenues will be available in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Interest	400,000
Transfer from Other Funds	<u>100,000</u>
	<u>500,000</u>

The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Transfer to Other Funds	-
Future Project Reserve	<u>500,000</u>
	<u>500,000</u>

Section XII: County Capital Equipment

It is estimated that the following revenues will be available in the School Special Projects Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Transfers	-
Interest	100,000
Appropriated Fund Balance	<u>350,000</u>
	<u>450,000</u>

The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Transfers	<u>450,000</u>
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450,000

Section XIII: School Special Projects

It is estimated that the following revenues will be available in the School Special Projects Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Transfer from General Fund	1,900,000
Interest	100,000
Appropriated Fund Balance	-
	<u>2,000,000</u>

The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

ECHS Teaching Kitchen	125,000
Capital	<u>1,875,000</u>
	<u>2,000,000</u>

Section XIV:

There is hereby levied a tax at the rate of thirty-three cents (\$.34) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2024 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 \$16,378,320,000 and an estimated collection rate of 98.02%. This collection rate is based on the collection rate stated in the June 30, 2023 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$1,088,235,000 and has an estimated collection rate of 100.00%.

Section XV:

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

- a. He may transfer amounts not to exceed \$30,000 per occurrence between departments of the same fund.
- b. He may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. He may appropriate no more than \$10,000 from contingency per occurrence with a report being submitted to the Board at the next regularly scheduled meeting. Appropriations in excess of \$10,000 may not be transferred without the approval of the Board of Commissioners.



d. He may transfer amounts from pay increases, salary adjustments, fringes, reclassifications, unemployment, insurance, workers compensation, fuel and vehicle contingency line items to the appropriate departments not to exceed the balance in those line items.

e. He may enter into contracts on behalf of the County in an amount not to exceed \$30,000 per contract in a fiscal year. All other contracts between the county and outside agencies must be approved by the Board of Commissioners.

f. He may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

Section XVI:

In accordance with 2 C.F.R § 200.320(a)(1)(iv)(A) and the applicable provisions of North Carolina law, Carteret County hereby self-certifies the following micro-purchase thresholds:

- a. \$30,000, for the purchase of "apparatus, supplies, materials, or equipment"; and
- b. \$30,000, for the purchase of "construction or repair work"; and
- c. \$50,000, for the purchase of services not subject to competitive bidding under North Carolina law; and
- d. \$50,000, for the purchase of services subject to the qualifications-based selection process in the Mini-Brooks Act; provided that such threshold shall apply to a contract only if the Unit has exercised an exemption to the Mini-Brooks Act, in writing, for a particular project pursuant to G.S. 143-64.32. If the exemption is not authorized, the micro-purchase threshold shall be \$10,000.

Section XVII:

The attached Schedule of Fees are hereby adopted for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Section XVIII:

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	28,530,000
Charter Schools	<u>600,000</u>
Total	<u><u>29,130,000</u></u>



The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$29,130,000 for the 2024-2025 fiscal year.

Section XIX:

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	3,415,000
Other Capital Outlay	<u>1,000,000</u>
Total CCC	<u><u>4,415,000</u></u>

Section XX:

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, 2024, for each related district.

	Tax Rate
Beaufort Rescue	0.0600
Broad & Gales Creek Rescue	0.0600
Mill Creek Rescue	0.0900
Mitchell Village Rescue	0.0400
Newport Rescue	0.0400
Otway Rescue	0.1000
Sea Level Rescue	0.1000
South River Rescue District	0.1300
Western Carteret Rescue	0.0600
Atlantic Township	0.0800
Beaufort Fire District	0.1000
Broad & Gales Creek Fire District	0.0400
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.1200
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0800
Mill Creek Fire District	0.0750
Mitchell Village Fire District	0.0800
Newport Fire	0.1000
North River Fire District	0.0700
Otway Fire District	0.1000
Salter Path Fire District	0.1500
Sea Level Fire District	0.0950
South River Fire District	0.0700
Stacy Fire District	0.0850
Stella Fire District	0.1000
Western Carteret Fire District	0.0700



Section XXI:

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 2024.



Jimmy Farrington, Chairman
Carteret County Board of Commissioners

Objectives

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



Operating Budget

A. The County's Annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (G.S. 159-8(a)). Budget revenues must equal budgeted expenditures.

B. The County's Annual Budget Ordinance will be adopted by each July 1 (G.S. 159-13(a)).

C. Revenue Policy

1. Ad Valorem Tax – As provided by the North Carolina Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

- a. Assessed valuation will be estimated based upon historical trends and growth patterns in a conservative manner.
- b. The estimated percentage of collection will not exceed the actual collection percentage of the preceding fiscal year, in accordance with State law.
- c. The property tax rate will be set each year based upon the costs of providing general governmental services, meeting debt service obligations and building or maintaining any reserves or fund balances the Board deems necessary.

2. User Fees – The Board of Commissioners (the "Board") sets fees that will maximize user charges instead of Ad Valorem Taxes for services that can be individually identified and where costs are directly related to the level of services. This objective is in keeping with the Commissioner's goal that growth should pay for itself, and not place a burden on current residents who do not use the service.

a. Emphasis of user fees results in the following benefits:

- The burden on the Ad Valorem tax is reduced.
- User fees are paid by all users, including those exempt from property taxes.
- User fees help minimize subsidization in any instance where there are requirements in order to qualify for the use of the service and the service is not provided to the general public.
- User fees produce information on the demand level for services and help to make a connection between the amount paid and the services received.

3. Interest Income – Interest income is subject to variability based upon changes in prevailing interest rates, which cannot be predicted with certainty. Such revenue shall therefore be budgeted in a conservative manner within the Annual Budget Ordinance and shall comply with section III of this policy regarding Asset – Liability Management.

4. Grant Funding – Staff will pursue opportunities for grant funding. Application for grant funding will be made after a grant has been evaluated for consistency with the Board's goals and compatibility with County programs and objectives. Staff must have Board approval to apply for a grant for any amount over \$50,000 and for any grant that requires a local dollar match. All awarded grants can only be accepted by Board action at which time the related budget shall be established.

- a. Grants that have been awarded in prior years and are recurring in nature will be included and addressed through the annual budget process.
- b. Grants that fund operating expenditures but have a funding termination date must fully disclose that fact to the Board prior to acceptance.
- c. The grant manager for each grant shall be the related department head. The grant manager is responsible for all grant monitoring, compliance and reporting. The grant manager will provide copies of all documents to the Finance Department. The Finance Department will maintain a grant file by fiscal year for each active grant.
- d. For grants involving federal funds, the grant manager is responsible for checking the list of federally debarred contractors prior to awarding any contracts.

D. Expenditure Policy

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

E. Reserve Policy

1. In accordance with State statute, appropriated fund balance in any fund will not exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.
2. The County will maintain a General Fund unreserved and undesignated fund balance that exceeds the minimum eight percent (8%) required by the LGC. For a County our size, a recommended goal of fifteen percent (15%) should be maintained for the following purposes.
 - a. Purpose of Reserve: These funds will be used to avoid cash flow interruptions, generate interest income, eliminate the need for short term borrowing, assist in maintaining an investment grade bond rating, and sustain operations during unanticipated emergencies and disasters.
 - b. Reserve Drawdowns: The fund balance may be purposefully drawdown below the target percentage for emergencies. Fund balance percentages in excess of 19% may be drawdown for nonrecurring expenditures, or major capital projects.
 - c. Reserve Replenishment: If the fund balance falls below the target percentage for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following fiscal year. In that instance, the County will annually appropriate 25% of the difference between the target percentage level and the actual balance until the target level is met. In the event appropriating 25% is not



feasible, the County will appropriate a lesser amount and shall reaffirm its commitment to fully replenish the fund balance over a longer period of time.

3. If the County enters into a swap agreement and incurs the risk of a potential swap termination payment, or if the County issues some form variable rate debt, the County will create a termination/hedge reserve within the General Fund, or for termination payment risk, the County may instead obtain a non-reimbursable insurance policy for swap termination payments from a 'AAA' or 'AA' rated monoline bond insurer.
 - a. Possible sources of funds for a termination/hedge reserve are:
 - A temporary drawdown of the unreserved and undesignated General Fund balance; or
 - The amount that budgeted debt service exceeds actual debt service expenditures per Section II.E.3.

Asset and Liability Management

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

Capital Improvements Policy

- A. Capital Improvements Plan
 1. The County will update and readopt annually a five-year capital improvements plan (CIP) which projects capital needs and details the estimated costs, description and anticipated funding sources for capital projects.
 2. The annual update of the CIP will be conducted in conjunction with the annual operating budget process.
 3. The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process.
 4. The CIP will generally address those capital assets with a value of \$50,000 or more and a useful life of five years or more.
 5. The County expects to see new capital items generally first appear in the last year of the CIP.
 6. The County acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.
- B. Five Year School Capital Improvements Plan
 1. The County requires an annual update from the Carteret County Board of Education of its five year capital improvements plan. The County fully expects to see all new capital projects first appear in the fifth year of the school plan unless dictated otherwise by State or federal mandates or new sources of funds, such a State bond issue for local construction.
- C. Fixed Assets
 1. The capitalization threshold for fixed assets shall be \$5,000. The threshold will be applied to individual fixed assets and not to groups of fixed assets. Fixed assets will only be capitalized if they have a useful life of at least two years following the date of acquisition. A physical inventory of capitalized fixed assets will be performed, either simultaneously or on a rotating basis, so that all fixed assets are physically accounted for at least once every four years.

Debt Policy

- A. Debt will only be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina law.
- B. The County will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate payer equity, and the structure that will provide the lowest interest cost in the circumstances.
- C. Debt financing will be considered in conjunction with the approval by the Board of the County's CIP. Debt financing will also be considered in the Board's review of the Five Year School Capital Plan.
- D. Capital projects financed through the issuance of bonds, installment financings or lease financings will be financed for a period not to exceed the expected useful life of the project.
 - 1. Non-Utility debt will normally have a term of 25 years or less.
 - 2. Utility (Water) debt will normally have a term of 25 years or less. In no instance will the term of Utility debt exceed 30 years.
- E. The County will strive to maintain a high level of pay-as-you-go financing for its capital improvements.
- F. Debt Affordability
 - 1. The net debt of the County, as defined in G.S. 159-55, is statutorily limited to eight percent of the assessed valuation of the taxable property within the County. The County will utilize a self-imposed ceiling of 4%.
 - 2. The County will strive to achieve amortization of 60% or more of its non-Utility debt principal within ten years.
- G. The County will seek to structure debt in the best and most appropriate manner to be consistent with section III of this policy regarding Asset – Liability Management.
- H. Whereas the minimum coverage ratio for County's outstanding revenue bonds is 1.20 times, upon the calculation of a coverage ratio for any Utilities System Revenue Bonds which is below 1.5 times (Net Revenues as defined by the General Indenture, but excluding cash receipts from special assessments, over Debt Service as defined by the General Indenture), the Finance Director will notify the Board of such. Within three months of such notification, the Finance Director will again report to the Board and will have performed the necessary internal study to advise the Board on the actions necessary to restore the coverage ratio to above 1.5 times. This policy is intended to ensure that all reasonable steps necessary are taken to begin the process of reviewing water revenues and rates well before the coverage ratio for outstanding revenue bonds could reach the minimum level of 1.20 times.
- I. The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment. That strategy may include, but does not have to be limited to, the issuance of variable rate debt (an historically lower interest cost), the use of a forward starting variable to fixed swap, and the use of forward delivery fixed rate debt.
- J. The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.
- K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.
- L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.
- M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.
- N. For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.
- O. The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.
 - The County recognizes the significance of the debt portfolio and the need for the ability to properly manage and maintain that portfolio. The Finance Director will maintain a current database of all debt.

Accounting, Auditing and Financial Reporting

- A. The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principles (GAAP).
 - 1. The basis of accounting within governmental funds will be modified accrual.
 - 2. The basis for accounting within all Enterprise and Internal Service Funds will be the accrual basis.
- B. Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with complete sets of monthly reports provided to the Board, the County Manager, the Finance Director and the Assistant Finance Director. Monthly expenditure/expense reports will be provided to each director and department head for their functional area and online, real time, view only, access to the financial system will be made available to department heads and other staff as much as practical and its use encouraged.
- C. The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.
- D. An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act.
- E. The Finance Department will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.
- F. The County will prepare a CAFR. The CAFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.
- G. Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.
- H. The County will use the CAFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

Cash Management Policy

- A. Receipts
 - 1. Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest bearing accounts and investments.
 - 2. All incoming funds will be deposited daily as required by State law.
 - 3. The Finance Director is responsible for conducting at least two random or risk based internal audits of cash receipting locations per fiscal year.
- B. Cash Disbursements
 - 1. The County's objective is to retain monies for investment for the longest appropriate period of time.
 - 2. Disbursements will be made timely in advance of or on the agreed-upon contractual date of payment unless earlier payment provides greater economic benefit to the County.
 - 3. Inventories and supplies will be maintained at minimally appropriate levels for operations in order to increase cash availability for investments purposes.
 - 4. Dual signatures are required for County checks. Electronic signature of checks is approved.

Investment Policy

A. Policy

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

B. Scope

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

C. Prudence

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

D. Authorized Staff

1. G.S. 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program which are consistent with this policy. Such procedures will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates.
2. In the absence of the Finance Director and those to which he or she has delegated investment authority, the County Manager is authorized to execute investment activities.

E. Objectives

1. The County's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.
 - a. Safety
 - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.
 - b. Liquidity
 - The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money market and mutual fund accounts.
 - c. Yield
 - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

F. Ethics and Conflicts of Interest

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

G. Authorized Financial Dealers and Financial Institutions

1. The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under SEC Rule 15C3-1 (uniform net capital rule).
 - a. Any financial institutions and broker dealers that desire to become qualified to conduct investment transactions with the County must supply the Finance Director with the following:
 - Audited financial statements;
 - Proof of National Association of Securities Dealers certification;
 - Proof of State registration; and
 - Certification of having read the County's investment policy.
 - b. Any previously qualified financial institution that fails to comply or is unable to comply with the above items upon request will be removed from the list of qualified financial institutions.



c. The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance.

H. Internal Control

1. The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires the use of estimates and judgments by management.

I. Collateralization

1. Collateralization is required for certificates of deposit. North Carolina General Statutes allow the State Treasurer and the Local Government Commission to prescribe rules to regulate the collateralization of public deposits in North Carolina banks. These rules are codified in the North Carolina Administrative Code – Title 20, Chapter 7 (20 NCAC 7). The Pooling Method of collateralization under 20 NCAC 7 allows depositories to use an escrow account established with the State Treasurer to secure the deposits of all units of local government. This method transfers the responsibility for monitoring each bank's collateralization and financial condition from the County to the State Treasurer. The County will only maintain deposits with institutions using the Pooling Method of collateralization.

J. Delivery and Custody

1. All investment security transactions entered into by the County shall be conducted on a delivery versus payment basis. Securities will be held by a third party custodian designated by the Finance Director and each transaction will be evidenced by safekeeping receipts and tickets.

K. Authorized Investments

1. The County is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following investment types, the list of which is more restrictive than G.S. 159-30(c):
 - a. Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
 - b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
 - c. Obligations of the State of North Carolina.
 - d. Bonds and notes of any North Carolina local government or public authority that is rated "AA" or better by at least two of the nationally recognized ratings services or that carries any "AAA insured" rating.
 - e. Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization (section VIII.I).
 - f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
 - g. Banker's acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
 - h. Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
 - i. Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
 - j. Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.
2. Prohibited Forms of Authorized Investments
 - a. The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited.
 - b. The use of collateralized mortgage obligations is prohibited.
 - c. The use of any type of securities lending practices is prohibited.

L. Diversification

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



M. Maximum Maturities

1. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
2. The following maturity limits are set for the County's investment portfolio:
 - a. At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.
 - b. At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.
 - c. At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
 - d. No investments maturing more than 12 years from the date of purchase may be purchased.
 - e. For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.
 - f. If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund (section II.E.2), then sections VIII.M.2.a-e of this policy must be concurrently revised.

N. Selection of Securities

1. The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.

O. Responses to Changes in Short Term Interest Rates

1. The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
2. The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.

P. Performance Standards

1. The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
2. The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.

Q. Active Trading of Securities

1. It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.

R. Pooled Cash and Allocation of Interest Income

1. All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.

S. Marking to Market

1. A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.



Swap Policy

A. Definitions

1. "County" means the County of Carteret, North Carolina.
2. "County Manager" means the person from time to time serving as the county manager of the County.
3. "Finance Director" means the person from time to time serving as the responsible finance officer of the County.
4. "Swap Agreement" shall mean a written contract entered into with an acceptable counterparty in connection with debt issued or to be issued by or behalf of the County in the form of a rate swap agreement, basis swap, forward rate agreement, interest rate option agreement, rate cap agreement, rate floor agreement, rate collar agreement or other similar agreement, including any option to enter into or terminate any of the foregoing or any combination of such agreements.

B. The Conditions Under Which Swap Agreements May Be Entered Into

1. Purposes

a. The County may use a Swap Agreement for the following purposes only:

- To achieve significant savings as compared to a product available in the traditional cash market.
- To enhance investment returns within prudent risk guidelines.
- To prudently hedge risk in the context of a particular financing or the overall asset/liability management of the County.
- To incur variable rate exposure, such as selling interest rate caps or entering into a swap in which the County's payment obligation is floating rate.
- To achieve more flexibility in meeting the County's overall financial objectives than can be achieved in conventional markets.

2. Legality

- a. The Board must receive an opinion acceptable to the market from a nationally recognized bond counsel law firm acceptable to the County Manager and to the Finance Director that the Swap Agreement is a legal, valid and binding obligation of the County and entering into the transaction complies with applicable law.
- b. The County will inform the Debt Management Section of the LGC of any potential Swap Agreement. The County will review the proposed Swap Agreement with the staff of the LGC and will obtain LGC staff approval, or if determined to be required by the LGC staff, obtain approval of the LGC prior to the execution of any Swap Agreement.
- c. The failure of the County to comply with any provision of this policy will not invalidate or impair any Swap Agreement.

3. Speculation

- a. The County may not use a Swap Agreement for speculative purposes. Associated risks will be prudent risks that are appropriate for the County to assume.

4. Financial Advisor

- a. The County shall contract for the services of a Financial Advisor for every swap transaction contemplated.

C. Aspects of Risk Exposure Associated with Such Contracts

1. Before entering into a Swap Agreement, the County shall evaluate all the risks inherent in the transaction. The evaluation shall be in written form and shall be presented to the governing Board. The risks to be evaluated should include counterparty risk, termination risk, collateral posting risk, rollover risk, basis risk, tax event risk and amortization risk.
2. The County shall endeavor to diversify its exposure to counterparties. To that end, before entering into a transaction, it should determine its exposure to the relevant counterparty or counterparties and determine how the proposed transaction would affect the exposure. The exposure should not be measured solely in terms of notional amount, but rather how changes in interest rates would affect the County's exposure.

D. Counterparty Selection Criteria

1. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in at least the double A category from Fitch, Moody's, or S&P and the counterparty has demonstrated experience in successfully executing Swap Agreements. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in the single A category or better from Fitch, Moody's, or S&P only if the counterparty has demonstrated experience in successfully executing Swap Agreements and if (a) the counterparty either provides a guarantor or assigns the agreement to a party meeting the rating criteria in the preceding sentence, or (b) the counterparty collateralizes the Swap Agreement in accordance with the criteria set forth in this Policy and the transaction documents.
2. If the ratings of the counterparty, or if secured, the entity unconditionally guaranteeing its payment obligations, do not satisfy the requirements of the Counterparty Selection Criteria ('AA') at execution of the swap or at any time subsequent to the execution of the swap, then the obligations of the counterparty must be fully and continuously collateralized by direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America and such collateral must be deposited with a financial institution serving as a custodial agent for the County.

E. Methods By Which A Swap Agreement Is To Be Procured

1. *Negotiated Method.* The County may procure a Swap Agreement by a negotiated method under the following conditions:
 - a. The Finance Director makes a determination that, due to the size and complexity of a particular swap, a negotiated transaction would result in the most favorable pricing and terms; or
 - b. The Finance Director makes a determination that a proposed derivative embedded within a refunding debt issue meets the County's saving's target; and
 - c. The County receives a certification from a financial institution or financial advisor that the terms and conditions of the Swap Agreement provide the County a fair market value as of the date of its execution in lights of the facts and circumstances.
2. *Competitive Method*
 - a. The County may also procure a Swap Agreement by competitive bidding. The competitive bid may limit the number of firms solicited to no fewer than three. The County may determine which parties it will allow to participate in a competitive transaction. In situations in which



the County would like to achieve diversification of counterparty exposure, the County may allow a firm or firms not submitting the bid that produces the lowest cost to match the lowest bid. The parameters for the bid must be disclosed in writing to all potential bidders.

F. Long-Term Implications

1. In evaluating a particular transaction involving the use of a Swap Agreement, the County shall review long-term implications associated with entering into the Swap Agreements, including costs of borrowing, historical interest rate trends, variable rate capacity, credit enhancement capacity, opportunities to refund related debt obligations and other similar considerations.

G. Swap Agreements To Be Reflected In The County's Financial Statements

1. The County shall disclose and reflect the use of Swap Agreements in its financial statements in accordance with generally accepted accounting principles.

H. Management Review of Swaps

1. A written annual management review of swap agreements shall be prepared by the Finance Director and submitted to the County Manager.
2. Valuation of swap agreements shall be conducted semi-annually by the Finance Director and submitted to the County Manager.

I. Termination Payments

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

Review and Revision

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

General Fund Balance

Carteret County, North Carolina

Fund Balances, Governmental funds

Last Ten Fiscal Years

(Modified accrual basis of accounting)

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Restricted:					
Stabilization by state statute	\$ 6,457,421	\$ 6,608,370	\$ 6,881,419	\$ 7,170,172	\$ 8,143,941
Sheriff's fund	426,804	508,301	547,341	329,103	313,632
Recreation districts	104,081	104,081	116,336	33,898	33,898
Transportation					
Health programs	615,523	364,036	121,577	481,368	484,242
Register of deeds	394,275	297,572	264,390	203,560	204,369
Beach nourishment	10,283,851	13,083,623	15,986,798	18,631,010	10,679,909
Economic development	1,128,497	1,128,496	1,096,663	617,948	1,029,885
Total restricted	19,410,452	22,094,479	25,014,524	27,467,059	20,889,876
Committed:					
Tax revaluation	-	-	-	-	-
Assigned:					
Subsequent year's expenditures	3,717,325	3,775,000	5,205,000	5,324,430	5,300,000
County library	-	-	-	-	-
Unassigned	30,644,570	27,941,462	28,626,430	29,046,079	21,801,623
Total General Fund	\$ 53,772,347	\$ 53,810,941	\$ 58,845,954	\$ 61,837,568	\$ 47,991,499
General Fund Expenditures	76,251,090	76,769,662	78,367,018	78,747,881	98,274,191
Unassigned Fund Balance					
Percentage of General Fund Expenditures	40.19%	36.40%	36.53%	36.88%	22.18%

Note: FY2024 is projected



General Fund Balance

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

	Fiscal Year				
	2020	2021	2022	2023	2024
General Fund					
Restricted:					
Stabilization by state statute	\$ 17,871,225	\$ 11,573,033	\$ 13,959,992	\$ 14,427,134	\$ 13,950,000
Sheriff's fund	412,053	541,534	321,280	413,470	240,000
Recreation districts	33,898	33,898	33,898	33,898	33,900
Transportation		174,965	321,397	161,645	320,000
Health programs	482,776	754,744	901,409	1,217,066	900,000
Register of deeds	199,720	221,977	264,080	250,884	264,000
Beach nourishment	17,164,659	17,714,605	19,162,260	27,072,822	32,072,822
Economic development	962,948	962,948	912,948	887,948	863,000
Total restricted	37,127,279	31,977,704	35,877,264	44,464,867	48,643,722
Committed:					
Tax revaluation	-	-	688,491	293,136	300,000
Assigned:					
Subsequent year's expenditures	1,600,000	2,400,000	3,300,000	4,300,000	5,500,000
County library	-	140,000	140,000	140,000	140,000
Unassigned	26,838,581	34,670,762	38,975,108	43,121,459	43,506,105
Total General Fund	\$ 65,565,860	\$ 69,188,466	\$ 78,980,863	\$ 47,854,595	\$ 98,089,827
General Fund Expenditures	83,418,385	86,495,063	96,700,945	99,242,636	110,082,000
Unassigned Fund Balance					
Percentage of General Fund Expenditures	32.17%	40.08%	40.30%	43.45%	39.52%

Note: FY2024 is projected



Property Tax Levies & Collections

Carteret County, North Carolina

Property Tax Levies and Collections
Last Ten Fiscal Years

FY Ended June 30	Taxes Levied for Fiscal Year		Collected Within the Fiscal Year of the Levy			Total Collections to Date		
	(Original Levy)	Adjustments	Total Tax Levy (1)(2)	Amount	% of Levy	Collections of Subsequent Years	Amount	% of Levy
2015	\$ 46,118,930	\$ (47,927)	\$ 46,071,003	\$ 45,099,962	97.89%	\$ 933,877	\$ 46,033,839	99.92%
2016	43,572,880	(108,654)	43,464,226	42,642,837	98.11%	759,892	43,402,729	99.86%
2017	45,841,885	(194,860)	45,647,025	44,595,689	97.70%	896,126	45,491,815	99.66%
2018	46,325,347	(222,344)	46,103,003	45,175,396	97.99%	829,809	46,005,205	99.79%
2019	46,870,483	(134,420)	46,736,063	45,799,705	98.00%	815,557	46,615,262	99.74%
2020	47,201,126	(306,950)	46,894,176	46,024,208	98.14%	681,414	46,705,622	99.60%
2021	54,605,942	(211,237)	54,394,705	53,530,496	98.41%	556,873	54,087,369	99.43%
2022	55,505,173	(163,001)	55,342,172	54,539,419	98.55%	366,314	54,905,733	99.21%
2023	57,131,779	(333,567)	56,798,212	55,671,042	98.02%	-	55,671,042	98.02%
2024	59,980,000	(250,000)	59,730,000	58,850,000	98.53%	-	58,850,000	98.53%

Notes:

- (1) Includes General Fund
- (2) Does not include reimbursement in-lieu-of taxes and Senior Citizens Exemptions
- (3) Fiscal year 2024 is estimated; collections of subsequent years has not been updated for FY2024





Assessed Values

Carteret County, North Carolina

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

Fiscal Year Ended June 30	Real Property				Total
	Residential Property	Commercial Property	Industrial Property	Present-use Value (1)	
2015	\$ 13,066,163,985	\$ 1,022,301,188	\$ 33,593,356	\$ 70,263,592	\$ 14,192,322,121
2016 ⁽⁵⁾	11,863,427,000	1,158,966,816	40,894,377	60,528,976	13,123,817,169
2017	12,028,089,441	1,138,917,384	40,521,183	61,238,487	13,268,766,495
2018	12,162,660,612	1,137,063,586	35,910,900	60,610,484	13,396,245,582
2019	12,287,126,108	1,136,878,027	35,910,900	61,950,816	13,521,865,851
2020	12,215,471,240	1,170,143,130	38,274,243	60,560,640	13,484,449,253
2021 ⁽⁵⁾	13,222,410,680	1,374,594,931	39,946,884	70,567,490	14,707,519,985
2022	13,455,101,591	1,378,805,275	34,828,166	64,282,478	14,933,017,510
2023	13,781,550,634	1,475,619,082	27,113,719	84,179,024	15,368,462,459
2024⁽⁶⁾	13,791,071,289	1,509,294,174	27,076,594	75,466,809	15,402,908,866

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

(6) Estimated



Assessed Values

Carteret County, North Carolina

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

Fiscal Year Ended June 30	Personal Property	Public Service Companies (2)	Total Assessed Valuation	Total	Estimated
				Direct Tax Rate (3)	Actual Taxable Value (4)
2015	\$ 1,049,826,237	\$ 123,526,642	\$ 15,365,675,000	0.30	\$ 15,365,675,000
2016 ⁽⁵⁾	1,232,232,454	142,852,043	14,498,901,666	0.30	14,498,901,666
2017	1,307,233,688	144,399,817	14,720,400,000	0.31	14,851,089,588
2018	1,350,774,902	145,921,774	14,892,942,258	0.31	15,892,585,912
2019	1,429,210,534	144,287,809	15,095,364,194	0.31	16,108,594,807
2020	1,506,349,077	146,880,056	15,137,678,386	0.31	16,338,562,748
2021 ⁽⁵⁾	1,629,594,558	151,521,216	16,488,635,759	0.33	16,488,635,759
2022	1,679,655,340	160,885,938	16,773,558,788	0.33	19,138,140,618
2023	1,679,655,340	163,461,595	17,211,579,394	0.33	25,984,591,109
2024⁽⁶⁾	1,930,076,787	171,575,454	17,504,561,107	0.34	27,941,431,292

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

(6) Estimated



Property Tax Rates

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<i>Municipalities</i>										
Carteret County	0.3000	0.3100	0.3100	0.3100	0.3100	0.3300	0.3300	0.3300	0.3400	0.3400
Atlantic Beach	0.1650	0.1650	0.1650	0.1650	0.1800	0.1800	0.2000	0.2000	0.2150	0.2250
Beaufort	0.3475	0.3475	0.3775	0.4135	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1525	0.1975	0.1975	0.2125	0.2125	0.2125	0.2125	0.2100	0.2100	0.2100
Cedar Point	0.0625	0.0625	0.0625	0.0625	0.0925	0.1175	0.1475	0.1475	0.1475	0.1475
Emerald Isle	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1650	0.1650
Indian Beach	0.1950	0.1950	0.1950	0.2250	0.2550	0.2850	0.2850	0.2850	0.3100	0.3400
Morehead City	0.3500	0.3500	0.3500	0.3500	0.3800	0.3800	0.3800	0.3800	0.3800	0.4100
Newport	0.3570	0.3570	0.3570	0.3570	0.3570	0.3950	0.4400	0.4400	0.5450	0.5450
Peletier	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1970	0.1970	0.1970	0.1970	0.1970	0.2070	0.2070	0.2070	0.2400	0.2400
<i>Fire Districts</i>										
Atlantic	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800
Beaufort	0.0550	0.0550	0.0550	0.0550	0.0625	0.0700	0.1000	0.1000	0.1000	0.1000
Broad & Gales Creek	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0850	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1200	0.1200
Harlowe	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0975	0.0975	0.0900	0.0900	0.0900	0.0900	0.0900	0.0800	0.0800	0.0800
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0550	0.0550	0.0550	0.0750	0.0750	0.0750
Mitchell Village	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0800	0.0800	0.0800	0.0800
Newport	0.0700	0.0700	0.0700	0.0900	0.0900	0.1000	0.1000	0.1000	0.1000	0.1000
North River	0.0900	0.0900	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
Otway	0.0700	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.1000	0.1000
Salter Path	0.0600	0.0700	0.0700	0.0900	0.0900	0.1000	0.1000	0.1000	0.1500	0.1500
Sea Level	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0600	0.0600	0.0600	0.0600	0.0600	0.0500	0.0500	0.0500	0.0600	0.0700
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	0.0800	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Western Carteret	0.0400	0.0400	0.0400	0.0600	0.0600	0.0600	0.0600	0.0600	0.0700	0.0700
Wildwood	0.0675	0.0675	0.0675	0.0675	0.0675	0.0675	0.0925	0.1125	0.1125	0.1125

Notes:
 2016 and 2021 are revaluation years



Property Tax Rates

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<i>Rescue Districts</i>										
Beaufort	0.0550	0.0550	0.0700	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Broad & Gales Creek	0.0300	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600	0.0600
Mill Creek	0.0450	0.0450	0.0600	0.0600	0.0800	0.0800	0.0800	0.0900	0.0900	0.0900
Mitchell Village	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0400	0.0400	0.0400
Newport ²	-	-	-	-	-	-	-	0.0200	0.0200	0.0400
Otway	0.0400	0.0550	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700	0.1000	0.1000
South River ¹	-	-	-	-	-	0.1225	0.1300	0.1300	0.1300	0.1300
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Western Carteret	0.0300	0.0300	0.0300	0.0500	0.0500	0.0500	0.0500	0.0500	0.0600	0.0600
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Indian Beach Non Ocean Front	0.0200	0.0200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Indian Beach Ocean Front	0.0400	0.0400	0.0400	0.0400	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Emerald Isle Non Ocean Front	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0160	0.0160	0.0160	0.0160	0.0160	0.0150	0.0150	0.0150	0.0150	0.0150
Pine Knoll Shores Ocean Front	0.0600	0.0600	0.0600	0.0600	0.0600	0.0550	0.0550	0.0550	0.0550	0.0550
<i>Water Districts</i>										
Water Special Tax	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0000	0.0000	0.0000	0.0000

Notes:
 2016 and 2021 are revaluation years
¹ First Year Tax District 2021
² First Year Tax District 2023



Ten Largest Taxpayers

Carteret County, North Carolina

Ten Largest Taxpayers
Current Year and Ten Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2023				Fiscal Year 2014		
		Rank	Percent of Total		Rank	Percent of Total		
			Assessed Valuation	Assessed Valuation		Assessed Valuation	Assessed Valuation	
Duke Energy Progress, Inc	Utility	1	76,511,078	0.437%	-	-	-	
Carteret Craven Electric	Utility	2	51,886,357	0.296%	1	120,701,925	0.781%	
Open Grounds Farm, Inc.	Farm	3	47,368,681	0.271%	3	67,285,969	0.435%	
Goose Creek Landing HOA	Real Estate	4	29,809,525	0.170%	5	33,372,126	0.216%	
ITAC 192 LLC	Real Estate	5	27,339,365	0.156%	6	22,732,511	0.147%	
USPG Portfolia Five LLC	Real Estate	6	25,754,286	0.147%	-	-	-	
Beaufort Hospitality	Real Estate	7	25,483,567	0.146%	-	-	-	
Carteret Place Investors LLC	Real Estate	8	25,136,140	0.144%	-	-	-	
Spectrum Southeast LLC	Real Estate	9	22,811,746	0.130%	-	-	-	
Atlantic Newport Hospitality LLC	Real Estate	10	22,457,797	0.128%	-	-	-	
Progress Energy Carolinas	Utility	-	-	-	2	82,196,030	0.532%	
Carolina Telephone	Utility	-	-	-	4	39,272,984	0.254%	
Manatee Investments Lmted	Real Estate	-	-	-	8	15,133,045	0.098%	
Time Warner Entertainment	Utility	-	-	-	7	18,266,175	0.118%	
Atlantic Veneer Corp	Manufacturing	-	-	-	9	11,651,983	0.075%	
RBC Real Estate Finance I	Real Estate	-	-	-	10	10,771,453	0.070%	
			\$ 354,558,542	2.026%		\$ 421,384,201	2.726%	

Source: Carteret County Tax Department



General Obligation Debt Ratios

Carteret County, North Carolina

Ratios of Net General Bonded Debt Outstanding,
Last Ten Fiscal Years

Fiscal Year Ended June 30	Net General		Percentage of		Net General	
	Obligation Bonded Debt	Assessed Value	Actual Taxable Value of Property	Percentage of Personal Income	Population (1)	Obligation Bonded Debt Per Capita
2015	\$ 36,155,697	\$ 15,365,675,000	0.24%	1.19%	67,810	\$ 533.19
2016	36,588,620	14,498,901,666	0.25%	1.15%	67,729	540.22
2017	31,827,445	14,720,400,000	0.22%	0.98%	67,678	470.28
2018	27,856,480	14,892,942,258	0.19%	0.82%	68,011	409.59
2019	23,945,515	15,095,364,194	0.16%	0.67%	67,786	353.25
2020	20,694,550	15,137,678,386	0.14%	0.53%	67,724	305.57
2021	17,662,567	16,488,635,759	0.11%	0.41%	68,718	257.03
2022	14,662,017	16,773,558,788	0.09%	0.33%	69,380	211.33
2023	34,164,394	17,211,579,394	0.20%	0.78%	69,721	490.02
2024	55,666,771	17,504,561,107	0.32%	*	69,721	798.42

Notes:

Details regarding the County's outstanding debt can be found in the notes to financial statements.

(1) Bureau of Economic Analysis, U.S. Department of Commerce

(2) Fiscal year 2024 is projected

*Personal income not available to calculate fiscal year 2024.



Debt Ratios by Type

Carteret County, North Carolina

Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					
	General Obligation	Net Premiums Discounts and Adjustments	Certificates of Participation	Leases	Subscriptions	Direct Placement Installment Loans
	Bonds					
2015	\$33,475,000	\$ 2,680,697	\$ 3,090,000	\$ -	\$ -	\$ 11,709,696
2016	33,820,000	2,768,620	2,630,000	-	-	10,031,656
2017	29,410,000	2,417,445	2,175,000	-	-	8,382,789
2018	25,725,000	2,131,480	1,730,000	-	-	6,850,875
2019	22,100,000	1,845,515	1,290,000	-	-	5,411,102
2020	19,135,000	1,559,550	855,000	-	-	4,135,588
2021	16,350,000	1,312,567	425,000	-	-	3,570,074
2022	13,580,000	1,082,017	-	1,532,133	-	999,562
2023	30,825,000	3,339,394	-	1,429,179	627,583	429,048
2024	50,070,000	5,596,771	-	1,418,825	145,862	-

* Information not yet available

Notes:

Details regarding the County's outstanding debt can be found in the notes to financial statements.

(1) See Schedule 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

Personal income not available to calculate fiscal year 2024.



Debt Ratios by Type

Carteret County, North Carolina

Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years

Fiscal Year	Business Activity		Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
	Direct Placement Loans	Direct Placement Revenue Bonds			
2015	\$ 1,788,256	\$ 1,030,000	\$53,773,649	\$ 778	1.77%
2016	1,617,224	1,014,000	51,881,500	744	1.63%
2017	1,446,192	997,000	44,828,426	637	1.38%
2018	1,275,160	980,000	38,692,515	548	1.14%
2019	1,104,128	962,000	32,712,745	460	0.91%
2020	933,096	944,000	27,562,234	385	0.71%
2021	762,064	925,000	23,344,705	345	0.55%
2022	591,032	906,000	18,690,744	278	0.42%
2023	420,000	886,000	37,956,204	544	0.86%
2024	-	-	57,231,458	821	*

* Information not yet available

Notes:

Details regarding the County's outstanding debt can be found in the notes to financial statements.

(1) See Schedule 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

Personal income not available to calculate fiscal year 2024.

(2) Fiscal year 2024 is projected



Legal Debt Margin

Carteret County, North Carolina

Computation of Legal Debt Margin
Last Ten Fiscal Years

	Fiscal Year				
	2015	2016	2017	2018	2019
Assessed values of property	\$ 15,365,675,000	\$ 14,498,901,666	\$ 14,720,400,000	\$ 14,892,942,258	\$ 15,095,364,194
Debt limit 8% of assessed value	1,229,254,000	1,159,912,133	1,177,632,000	1,191,435,381	1,207,629,136
Gross debt:					
Total bonded debt	36,565,000	36,450,000	31,585,000	27,455,000	23,390,000
Direct placement installment debt	11,709,696	10,031,656	8,382,789	6,850,875	5,411,102
Net bond premiums and adjustments	2,680,697	2,768,620	2,417,445	2,131,480	1,845,515
Authorized unissued bonded debt	9,710,000	-	-	-	-
Total amount of debt applicable to debt limit	60,665,393	49,250,276	42,385,234	36,437,355	30,646,617
Legal debt margin	\$ 1,168,588,607	\$ 1,110,661,857	\$ 1,135,246,766	\$ 1,154,998,026	\$ 1,176,982,519
Total net debt applicable to the limit as a percentage of debt limit	4.94%	4.25%	3.60%	3.06%	2.54%

Note: 2024 is estimated



Legal Debt Margin

Carteret County, North Carolina

Computation of Legal Debt Margin
Last Ten Fiscal Years

	Fiscal Year				
	2020	2021	2022	2023	2024
Assessed values of property	\$ 15,137,678,386	\$ 16,488,635,759	\$ 16,773,588,788	\$ 17,211,579,394	\$ 17,450,632,000
Debt limit 8% of assessed value	1,211,014,271	1,319,090,861	1,341,884,703	1,376,926,352	1,396,050,560
Gross debt:					
Total bonded debt	19,990,000	16,775,000	13,580,000	30,825,000	50,070,000
Direct placement installment debt	4,135,588	3,570,074	99,562	429,048	-
Net bond premiums and adjustments	1,559,550	1,312,567	1,082,017	3,339,394	5,596,771
Authorized unissued bonded debt	-	42,000,000	42,000,000	22,000,000	-
Total amount of debt applicable to debt limit	25,685,138	63,657,641	56,761,579	56,593,442	55,666,771
Legal debt margin	\$ 1,185,329,133	\$ 1,255,433,220	\$ 1,285,123,124	\$ 1,320,332,910	\$ 1,340,383,789
Total net debt applicable to the limit as a percentage of debt limit	2.12%	4.83%	4.23%	4.11%	3.99%

Note: 2024 is estimated



Principal Employers

Carteret County, North Carolina

Principal Employers
Current Year and Ten Years Ago

Employer	2024		Percentage of Total County Employment	2015		Percentage of Total County Employment
	Employment Range	Rank		Employees	Rank	
Carteret County Public Schools	1000+	1	-	1,148	1	4.77%
Carteret General Hospital	1000+	2	-	1,002	2	4.16%
Carteret County	500-999	3	-	547	4	2.27%
Wal-Mart Associates Inc	250-499	4	-	408	5	1.70%
Lowes Home Improvements	250-499	5	-	290	8	1.21%
Food Lion	250-499	6	-	235	9	0.98%
Carteret Community College	250-499	7	-	368	7	1.53%
Bally Refrigerated Boxes	100-249	8	-	184	10	0.76%
McDonalds	100-249	9	-	-	-	-
Town of Morehead City	100-249	10	-	151	9	0.63%
NC Department of Transportation	-	-	-	610	3	1.83%
US Coast Guard	-	-	-	370	6	1.54%

Source: NC Commerce LEAD Division
2024 Employees are full time

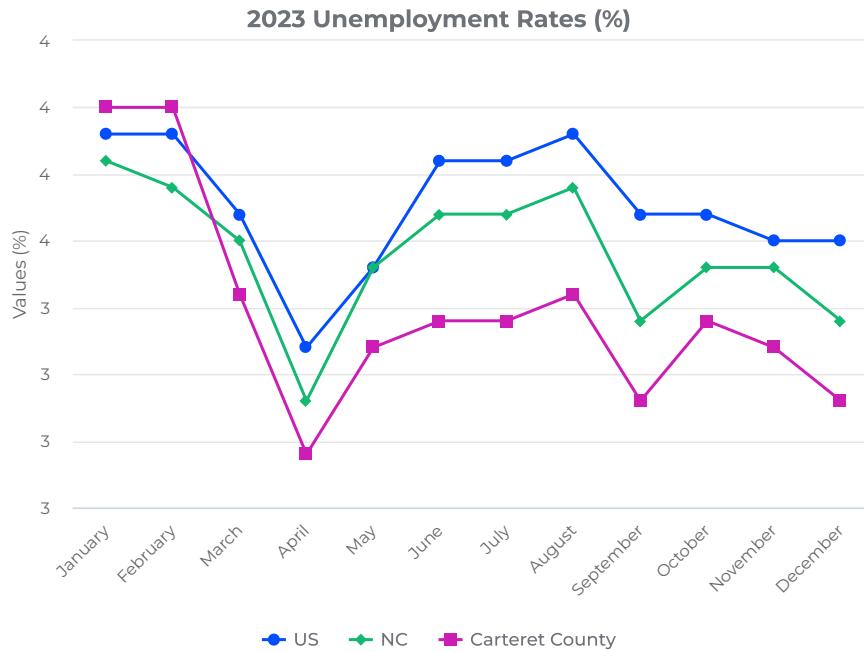


Unemployment Rates

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2020			2021			2022			2023		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	4.00%	3.60%	4.10%	6.40%	5.50%	5.40%	4.00%	3.90%	3.90%	3.90%	3.80%	4.00%
February	3.80%	3.40%	3.70%	6.20%	5.40%	5.30%	3.80%	3.70%	3.70%	3.90%	3.70%	4.00%
March	4.50%	4.00%	4.20%	6.00%	5.20%	4.70%	3.60%	3.50%	3.30%	3.60%	3.50%	3.30%
April	14.40%	13.20%	12.90%	6.00%	5.10%	4.10%	3.60%	3.40%	3.00%	3.10%	2.90%	2.70%
May	13.00%	13.70%	11.60%	5.80%	5.00%	4.30%	3.60%	3.40%	3.40%	3.40%	3.40%	3.10%
June	11.20%	8.90%	6.70%	5.90%	5.00%	4.60%	3.60%	3.40%	3.80%	3.80%	3.60%	3.20%
July	10.50%	9.30%	6.70%	5.40%	4.90%	4.20%	3.50%	3.40%	3.50%	3.80%	3.60%	3.20%
August	8.50%	6.90%	5.10%	5.20%	4.80%	4.00%	3.70%	3.50%	3.80%	3.90%	3.70%	3.30%
September	7.70%	7.10%	5.40%	4.70%	4.50%	3.40%	3.50%	3.60%	3.20%	3.60%	3.20%	2.90%
October	6.60%	6.40%	5.10%	4.60%	4.40%	3.50%	3.70%	3.80%	3.50%	3.60%	3.40%	3.20%
November	6.40%	6.30%	5.00%	4.20%	4.20%	3.20%	3.70%	3.80%	3.50%	3.50%	3.40%	3.10%
December	6.50%	6.10%	5.20%	3.90%	4.10%	2.80%	3.50%	3.90%	3.10%	3.50%	3.20%	2.90%
Annual Average	8.10%	7.30%	6.20%	5.35%	4.84%	4.13%	3.65%	3.61%	3.48%	3.60%	3.50%	3.20%

*Source: NC Department of Commerce Bureau of Economic Analysis



Demographic Statistics

Carteret County, North Carolina

Demographic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income (2)	Unemployment Rate (3)	Public School Enrollment (4)
2015	67,810	\$ 3,045,019	\$ 44,905	5.76%	8,445
2016	67,729	3,177,832	46,920	5.67%	8,141
2017	67,678	3,248,325	47,997	4.83%	8,072
2018	68,011	3,380,511	49,705	4.35%	8,006
2019	67,786	3,593,460	53,012	4.35%	7,892
2020	67,724	3,889,079	57,425	5.58%	8,058
2021	68,718	4,270,026	62,138	4.85%	7,723
2022	69,380	4,407,792	63,531	3.43%	7,723
2023	69,721	*	*	3.43%	7,911
2024	69,721	*	*	*	7,911

Data Sources:

(1) North Carolina Office of State Planning

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

(3) North Carolina Department of Commerce Division of Employment Security

(4) Carteret County Board of Education

* Information Unavailable



Miscellaneous Statistics

Carteret County, North Carolina

Miscellaneous Statistics

30-Jun-24

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	55
Number of patrol units	28
Cultural and Recreational:	
Number of parks	8 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	135
Facilities and Services not included in the reporting entity:	
Education (3)	
Number of Schools	16
Number of teachers	588
Number of students	8,081
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	112,550

Sources:

- (1) Carteret County Planning Department
- (2) Carteret General Hospital
- (3) National Center for Education Statistics
- (4) Carteret County Library





FEE SCHEDULE



Information Technology

Contracted Services to Municipalities

\$60 per hour with Adopted Interlocal Agreement

Tax Department

Photo Copies

8 ½" x 11" \$0.10 each

8 ½" x 11" \$0.10 each

11" X 17" \$0.15 each

No charge for copies for taxpayer inquiry regarding his/her parcel.

Parcel Cards \$0.50 each

No charge for copies for taxpayer inquiry regarding his/her parcel.

Tax Maps

New photos printed on plotter \$15.00 each

New photos with Cadastral printer on plotter \$15.00 each

GIS Maps

Maps on File with plotter \$15.00 each

C.D's

Copy File \$5.00 per CD

Create File \$100 per hour (1 hour minimum)

Special Maps

Maps not on file \$50.00 per hour

Custom GIS projects \$50.00 per hour

Printouts

Abstract scrolls \$0.25 per page

Shipping and Handling

\$2.50 on all orders

\$3.50 large envelope additional charge

\$4.50 Padded envelope additional charge

Payment will be required in advance of all orders. Customers will provide media for requested electronic data.

Elections

Voter Lists and Election Information

On Compact Disc \$25.00

Printed Material \$.10 per page

Fees for Candidate Filing

Harkers Island Sanitary Board \$5.00

Soil and Water Conservation Board \$5.00



Register of Deeds

Recording Fees (General)

Instruments in General \$26.00 for 15 pages
Additional Pages \$4.00 per page after 15
Non-Standard Document Fee \$25.00
Deed of Trust \$64.00 for 35 pages
Additional Pages \$4.00 per page
Plat Maps \$21.00
Right of Way Plans \$21.00
Right of Way Plans (additional page) \$2.00
UCC 1-2 pages \$38.00
UCC 3-10 pages \$45.00
UCC \$2.00 per page over 10 pages
Excise Tax (per sales price of property) \$2.00 per thousand
Multiple Instrument in one Document \$10.00 for each additional instrument
Notice of Satisfactions/Cancellations No Fee

Copies (General)

Certified \$5.00 for 1st page
Additional Pages \$2.00 per page
Photo Copies \$.35 per page
Microfilm Copies \$1.00 per page
Microfiche Copies \$1.00 per page
Map Copies (18x24) \$1.00
Map Copies (24x36) \$2.00

Vital Records

Certified Copies (Birth/Death/Marriage) \$10.00
Marriage License \$60.00
Delayed Certificate with one Certified Copy \$20.00
Birth Registration (Different County) \$10.00
Birth Registration (Same County with one Certified Copy) \$20.00
Birth Amendment \$25.00 (\$10.00 to County \$15.00 to Raleigh)
Birth Legitimation \$25.00 (\$10.00 to County \$15.00 to Raleigh)
Birth Amendment (form preparation) \$10.00

Fax

Local \$1.00 per page
Long Distance \$2.00 per page

Passports

Processing Fee \$35.00
Photo Fee \$15.00
Priority Mail Express Fee \$28.75

Notary

Notary Oath \$10.00
Notary Authentication \$5.00

Other Fees

Grave Removal Certificate \$12.00 for the 1st page
Additional Pages \$3.00 for each page



Sheriff Department

Sheriff Department Fees

Concealed Weapon Permit \$81.00
Concealed Weapon Permit Renewal \$75.00
Processing Fee/Civil Paper \$30.00
Fingerprint Fee \$10.00
EOMP \$8.00 per day/pre-trial inmates
Precious Metals Permit/Yearly Renewal \$180.00

Writ of Execution

5% for amounts \$500.00 or less
2.5% additional for amounts over \$500.00

Jail Fees

Daily Jail Fee \$10.00
Jail In-House Medical \$20.00

Carteret County Area Transportation System (CCATS)

Trip Based Fares

Zones 1C, 2E, 2S, and 3S \$3.00/One Way
Zones 4S, 3W, 2W, 3E, 5S, and 4E \$4.00/One Way
Zones 4W and 5N \$5.00/One Way
Zone 5E \$6.00/One Way
Zone 6E \$7.00/One Way
Down East Express \$25.00/One Way

Subscription Based Fares

Easter Seals \$65.00/Month

Other Fees

No Show \$10.00/Occurrence

Waste Collections

Solid Waste Fee

Pursuant to NCGS 153A-136, 15A-292, and 153-A293, all residential households and improved commercial properties in the county that are subject to property taxes whether inside a municipality or not, shall be charged an availability fee based upon having the benefit of the option to use county solid waste convenience sites. For fiscal year July 1, 2024 – June 30, 2025, the availability fee charged is \$98.00.



Planning & Development

Building Code Fee Schedule FY25

- A residential building permit is required when a structure has any dimensions greater than 12 feet (including height or elevation) or when a deck or landing will be 3' x 3' or larger.
- Any new, expanded, and/or changed structure or land use requires a planning/zoning/flood permit.
- A surcharge of 3% will be added to the total permit cost for all credit card transactions.

NOTE: No fees may be waived without prior approval from the Board of Commissioners.

No permit issued under Articles 9 or 9C of G.S. Chapter 143 shall be required for any construction, installation, repair, replacement or alteration costing \$20,000 (twenty thousand dollars) or less in any single-family residence or farm building, unless the work involves: the addition, (excluding replacement of same size and capacity) or change in the design of plumbing; the addition, replacement, or change in design or hearing, air conditioning, or electrical wiring, devices, appliances, or equipment; the use of materials not permitted by the North Carolina Uniform Residential Building Code; or the addition (excluding replacement of like-grade of fire resistance) of roofing. Violation of this section constitutes a Class 1 misdemeanor.



NEW/ADDITIONS		
<i>Fee</i>	<i>Residential</i>	<i>Commercial</i>
Building	\$75 and \$0.18/SF	
Building (except shell building)		\$125 and \$0.20/SF
Building (shell building)		\$125 and \$0.25/SF
Closed Crawl Space	\$75 and \$0.08/SF	
Electrical	\$75 and \$0.10/SF	\$125 and \$0.12/SF
Insulation	\$75 and \$0.10/SF	\$125 and \$0.12/SF
Mechanical	\$75 and \$0.10/SF	\$125 and \$0.12/SF
Plumbing	\$75 and \$0.10/SF	\$125 and \$0.12/SF
Fire		\$125 and \$0.12/SF
Gas/Fuel Piping	\$50 and \$20/appliance	\$125 and \$20/appliance
ICF Building (Concrete formed walls)	\$75 and \$0.20/SF	\$150 and \$0.20/SF
Insurance Inspection		\$150
Manufactured Home Park Inspection		\$80 per space
Modular Home on-frame	\$350	
Modular Home off-frame	\$4/\$1,000 Contract Value	
HORF (Home Owners Recovery Fund)	\$10	
Re-Roofing	\$25 and \$6/\$1,000 Contract Value (Over \$5,000 or different fire rating)	\$50 and \$6/\$1,000 Contract Value (Over \$15,000 or different fire rating)
RV/Camper Park Inspection		\$50 per space

ACCESSORY BUILDINGS/PORCHES/DECKS/DOCKS/PIERS		
<i>Fee</i>	<i>Residential</i>	<i>Commercial</i>
Structure	\$75 and \$0.14/SF	\$125 and \$0.18/SF
Electrical	\$75 and \$0.08/SF	\$125 and \$0.08/SF
Mechanical	\$75 and \$0.08/SF	\$125 and \$0.08/SF
Plumbing	\$75 and \$0.08/SF	\$125 and \$0.08/SF
Fire		\$125 and \$0.08/SF

RENOVATION		
<i>Fee</i>	<i>Residential</i>	<i>Commercial</i>
Renovation	\$12 per \$1,000 contract value (\$50 minimum)	\$18 per \$1,000 contract value (\$125 minimum)

MANUFACTURED HOMES		
<i>Fee</i>	<i>Residential</i>	<i>Commercial</i>
Single-wide	\$250	\$225 (installed by Landlord)
Double-wide	\$350	\$300 (installed by Landlord)
Camper (>1 acre)	\$175	



OTHER		
Fee	Residential	Commercial
ABC		\$125
Above Ground Pool	\$50	
Alarms (Wired/Burglar/Smoke/Fire)	\$75 each	\$150 each
ATM		\$125
Boat Lift	\$50	
Bulkhead/Retaining Wall	\$75	\$125
Canopy for fuel pumps (includes Elect)		\$150
Cargo Lift	\$200	\$300
Change of Occupancy (one group to another)		\$125
Daycare (annual inspection)		\$75
Daycare (includes fire)		\$150
Demolition	\$75	\$150
Electrical Cable Pedestal		\$75
Electrical Service Pole (Mult. MH/RV Park)		\$75 and \$25 each (on same trip)
Electrical Service Pole (use required)	\$75	\$125
Electrical Service Upgrade/Changeout	\$75 (up to 200 amp) \$150 (201+ amps)	\$200 (up to 200 amp) \$300 (201+ amps)
Electrical Temporary Power	\$75	\$125
Elevator	\$200	\$300
Fences (over 7 ft high)		\$125
Fire Inspection (including foster care home)	\$100	\$100
Fire Sprinkler Systems	\$100 and \$0.75 per head	
Gas Heater Unit		\$100 and \$20/additional unit
Gas/Diesel/LP/Natural Gas Facility		\$200 and \$20/tank
Generator	\$75	\$200
Heater (non-gas)		\$50 and \$20/additional unit
Hot Water Heater (change)	\$75	
Ice Machine		\$250
In-Ground Pool	\$350	\$450
Mechanical (HVAC) Changeout	\$125 per system	\$200 per system
Minimum or miscellaneous	\$50	\$125
Modular		\$300
Plumbing Changeout	\$75 per system	\$200 per system
Refrigeration (1-12,000 BTU)		\$60 and \$20/additional
Re-Inspection Fee	\$50	\$125
Reinstate Permit	\$50 per trade	
Relocation/Elevation (accessory structure)	\$50 and \$0.26/SF (+\$10 HORF)	\$50 and \$0.26/SF
Relocation/Elevation (dwelling)	\$350 and \$0.08/SF (+\$10 HORF)	\$450 and \$0.10/SF (for building)
Repair Permit	\$50	\$75
Sign (off-premise)		\$125 and \$2.00/SF
Sign (on-premise)		\$125 and \$0.75/SF
Solar Panels	\$75 and \$3/panel	\$100 and \$5/panel
Spray Booth (Coating) Auto		\$200 and \$0.10/SF
Spray Booth (Coating) Marine		\$300 and \$0.10/SF
Sprinkler System	\$150/system and \$0.50/head	\$300/system and \$1.00/head
Temporary Office		\$200 (\$0 if part of another permit)
Water Softener/Conditioner	\$75	
West Carteret Water Service	\$50	\$50



PENALTIES		
Fee	Residential	Commercial
Occupying structure without Final/CO (GS 160D-1116)	\$100 per day	\$100 per day
*Working without Permit (1st offense)	\$200 and permit fees	\$300 and permit fees
*Working without Permit (2nd offense)	\$300 and permit fees	\$500 and permit fees
* = Subject to legal action		

PLANNING FEES			
Variances		Minor Subdivisions	
Variance Request to PC/ZBOA	\$350 + \$26 Recording Fee	Lot split	
Variance Request Tall Structure Ordinance	\$500.00	Access Easement	
Special Use Permit (Minor/Major)		Family/Flag-lot/Private Lane	
Reviewed by PC, County Commissioners	\$350 + \$26 Recording Fee	Minor Final Plats	
Modifications	\$125.00	In-House Review/Appeal in-house	
Zoning Ordinance		Performance Guarantee Processing	
Zoning Verification Letter	\$25.00	Performance Guarantee Extension PC	
Residential Zoning Permit	\$25.00	County Action Defaulted Improvements	\$800(to be pa
Non-residential Zoning Permit (<10,000 SQFT)	\$100.00	Major Subdivision Review	
Non-residential Zoning Permit (>10,000 SQFT)	\$150.00	TRC Review of Subdivision	\$22
Rezoning Map Amendment	\$350.00	TRC Review of PCD Subdivision	\$45
Ordinance Text Amendment	\$325.00	PC Review of Subdivision	\$22
Conditional Zoning Request	\$350 + \$26 Recording Fee	PC Review of PCD Subdivision	\$45
Ordinance Interpretation/Appeal (ZBOA)	\$350.00	Review/Approval Extension-Preliminary	
ABC Permit Application	\$25.00	Special Approval by PC (non-Variance)	
Airport Height Limits Permit	\$75.00	Final Plat	
Multi-Family Housing Development		Planning Commission Review	\$22
Preliminary Plan Review by TRC	\$325.00	Review by TRC	
Preliminary Plan Review by PC	\$325 + \$10 per dwelling unit	Extension Preliminary Plan	
Final Plan Amendment/Revision/Review/Permit	\$125.00	Final Plan Amendment/Revision	
Roads		Triennial Park Inspection	\$6/c
Road Abandonment/Closing	\$325.00	Triennial Park Inspection late fee	
Road Addition	\$75.00	Tall Structures	
Signs		PC Approval	
Any sign permitted by code all districts	\$25.00	PC Extension	
Residential home occupation sign	\$25.00		
Non-residential sign	\$50.00		
Subdivision Regulations			
Exempt review	\$25.00		



Carteret County Health Department

2024-2025 (Final) Effective 07-1-24
SCHEDULE OF PATIENT CHARGES

		100%	80%	60%	40%	20%
Evaluation and Management of New Patient						
99202	Level II - Tx. New Pt. - 20 min.	144.00	104.56	78.42	52.28	26.14
99203	Level III - Tx. New Pt. - 30 min.	198.00	158.40	118.80	79.20	39.60
99204	Level IV - Tx. New Pt. - 45 min.	258.13	206.50	154.88	103.25	51.63
99205	Level V - Tx. New Pt. - 60 min.	323.41	258.73	194.05	129.36	64.68
Evaluation and Management of Established Patient						
99211	Level I - Tx. Est. Pt. - 5 min.	58.00	46.40	34.80	23.20	11.60
99212	Level II - Tx. Est. Pt. - 10 min.	88.00	70.40	52.80	35.20	17.60
99213	Level III - Tx. Est. Pt. - 15 min.	118.00	94.40	70.80	47.20	23.60
99214	Level IV - Tx. Est. Pt. - 25 min.	178.00	142.40	106.80	71.20	35.60
99215	Level V - Tx. Est. Pt. - 40 min.	261.00	208.80	156.60	104.40	52.20
Exam & History - New Patient						
99381	Well - Exam & History New Pt. - 0-1 yr.	162.00	129.60	97.20	64.80	32.40
99382	Well - Exam & History New Pt. - 1-4 yrs.	162.00	129.60	97.20	64.80	32.40
99383	Well - Exam & History New Pt. - 5-11 yrs.	233.00	186.40	139.80	93.20	46.60
99384	Well - Exam & History New Pt. - 12-17 yrs.	239.00	191.20	143.40	95.60	47.80
99385	Well - Exam & History New Pt. - 18-39 yrs	236.00	188.80	141.60	94.40	47.20
99386	Well - Exam & History New Pt. - 40-64 yrs.	272.00	217.60	163.20	108.80	54.40
99387	Well - Exam & History New Pt. - 65+ yrs.	289.00	231.20	173.40	115.60	57.80
Exam & History - Established Patient						
99391	Well - Exam & History Est. Pt. - 0-1 yr.	162.00	129.60	97.20	64.80	32.40
99392	Well - Exam & History Est. Pt. - 1-4 yrs.	133.00	106.40	79.80	53.20	26.60
99393	Well - Exam & History Est. Pt. - 5-11 yrs.	203.00	162.40	121.80	81.20	40.60
99394	Well - Exam & History Est. Pt. - 12-17 yrs	203.00	162.40	121.80	81.20	40.60
99395	Well - Exam & History Est. Pt. - 18-39 yrs.	188.00	150.40	112.80	75.20	37.60
99396	Well - Exam & History Est. Pt. - 40-64 yrs.	206.00	164.80	123.60	82.40	41.20
99397	Well - Exam & History Est. Pt. - 65+ yrs.	224.00	179.20	134.40	89.60	44.80
99441	Telephonic (audio only) eval & mgt service 5-10 minutes CR modifier	46.00	36.80	27.60	18.40	9.20
99442	Telephonic (audio only) eval & mgt. service 11-20 minutes CR modifier	63.00	50.40	37.80	25.20	12.60
99443	Telephonic (audio only) eval & mgt. service 21-30 minutes CR modifier	98.00	78.40	58.80	39.20	19.60
Other Services						
10060	Incision and drainage of abscess	111.00	88.80	66.60	44.40	22.20
10120	foreign body removal, skin	135.00	108.00	81.00	54.00	27.00
10160	Puncture drainage of lesion	125.00	100.00	75.00	50.00	25.00
11102	Tangential biopsy of skin (single lesion)	97.00	77.60	58.20	38.80	19.40
11103	Tangential biopsy of skin (each separate/additional lesion)	52.00	41.60	31.20	20.80	10.40
11300	Sp-L&D Abscess	74.00	59.20	44.40	29.60	14.80
11400	SP-L&R Removal FB, Simple	117.00	93.60	70.20	46.80	23.40
51701	insertion of bladder catheter	83.00	66.40	49.80	33.20	16.60
51702	Insertion of temp bladder catheter	100.00	80.00	60.00	40.00	20.00
54050	destruction of lesions penis	151.00	120.80	90.60	60.40	30.20
54065	destruction of lesions penis (eg.condyloma,papilloma,molluscum	198.00	158.40	118.80	79.20	39.60
56501	destruction of lesions vulva	175.00	140.00	105.00	70.00	35.00
57061	destruction of vaginal lesions	158.00	126.40	94.80	63.20	31.60
69209	Removal impacted cerumen using irrigation/lavage unilateral	37.00	29.60	22.20	14.80	7.40
69210	Removal impacted cerumen requiring instrumentation (unilateral/bilateral)	59.00	47.20	35.40	23.60	11.80
81420	Fetal Chromoml Aneuploidy	299.00				



82105	AFP, Serum, Open Spina Bifida	15.00	12.00	9.00	6.00	3.00
82677	AFP Estriol	13.00	10.40	7.80	5.20	2.60
86336	AFP	13.00	10.40	7.80	5.20	2.60
88305	Physician Read for shave biopsy Test Code 500918 Flat Fee	72.00				
93000	EKG Complete	11.00	8.80	6.60	4.40	2.20
93010	EKG	11.00	8.80	6.60	4.40	2.20
94640	nebulizer treatment	10.00	8.00	6.00	4.00	2.00
94664	Inhalation therapy	15.00	12.00	9.00	6.00	3.00
94760	Sp-Pulse ox Simple	2.00	1.60	1.20	0.80	0.80
94761	Sp-Pulse ox Multiple	5.00	4.00	3.00	2.00	2.00
99406	Use/Smoking Cessation Counseling Intermediate	38.00	30.40	22.80	15.20	7.60
99407	Use/Smoking Cessation Counseling Intensive	78.00	62.40	46.80	31.20	15.60
J0171	Epinephrine 1 mg * Y1	16.00	12.80	9.60	6.40	3.20
J1885	Toradol (\$0.35 per unit)	0.35	0.28	0.21	0.14	0.07
J2790	RhoGam	101.00	80.80	60.60	40.40	20.20
J2791	Rhophylac	101.00	80.80	60.60	40.40	20.20
J7613	Albuterol	1.00	0.80	0.60	0.40	0.20
J7620	Ipatropium bromide	1.00	0.80	0.60	0.40	0.20
MEDRC	Medical Records Requests Pt. Pick up/Mail	15.00				
T1001	Nursing Assessment	0.00				
T1002	TB Visit (not billable to pt)	19.00				
TRIAG	Enhanced Role Nurse contact visits/Triage Visits	0.00				
Family Planning						
58300	IUD Insertion	116.00	92.80	69.60	46.40	23.20
58301	IUD Removal	131.00	104.80	78.60	52.40	26.20
S4993	Enskyce Pills	1.60	1.28	0.96	0.64	0.32
S4993	Noreth FE Pills 1-0.02MG	1.52	1.22	0.91	0.61	0.30
S4993	Noreth Pills TB (0.35MG) (340B Price)	0.09	0.07	0.05	0.03	0.02
S4993	Emoquette Pills	0.71	0.57	0.43	0.28	0.14
S4993	TriLo Pills	1.51	1.21	0.91	0.60	0.30
S4993	Microgestin Fe Pills (Replaced by Noreth as of 10-12-2022)	1.80	1.44	1.08	0.72	0.36
S4993	Levon Pills	1.92	1.54	1.15	0.77	0.38
J7303	Nuvaring 340B	0.01	0.01	0.01	0.00	0.00
J7307	Nexplanon Arch or Outside Pharmacy NC	0.00	0.00	0.00	0.00	0.00
J7307UD	Nexplanon 340B	460.85	368.68	276.51	184.34	92.17
J7307	Nexplanon (Insurance)	980.62	784.50	588.37	392.25	196.12
11981	Nexplanon Insertion	136.00	108.80	81.60	54.40	27.20
11982	Nexplanon Removal	161.00	128.80	96.60	64.40	32.20
11983	Nexplanon Removal and Insertion	257.00	205.60	154.20	102.80	51.40
J1050	Depo Provera (Insurance)	7.50	6.00	4.50	3.00	1.50
J1050UD	Depo Provera 340B	7.50	6.00	4.50	3.00	1.50
J7298	Mirena (Insurance)	963.05	770.44	577.83	385.22	192.61
J7298UD	Mirena 340B	344.41	275.53	206.65	137.76	68.88
J7298	Mirena Arch or Outside Pharmacy NC	0.00	0.00	0.00	0.00	0.00
J7301UD	Skyla 340B	507.36	405.89	304.42	202.94	101.47
J7301	Skyla (Insurance)	851.92	681.54	511.15	340.77	170.38
J7301	Skyla Arch or Outside Pharmacy NC	0.00	0.00	0.00	0.00	0.00
S5001UD	Ella 340B	20.37	16.30	12.22	8.15	4.07
S5001UD	Plan B 340B	1.90	1.52	1.14	0.76	0.38
Maternal Health Services						
59425	Ante-partum Visits 4-6 (Medicaid/Insurance only)	600.00				
59426	Ante-partum Visits over 7 (Medicaid/Insurance only)	1,100.00				
59430	Post-Partum Visit	210.00	168.00	126.00	84.00	42.00
S0280	CCNC Risk Screening Form (Medicaid only)	70.00				
S0281	Post Partum Assessment Form (Medicaid only)	210.00				
99501	Postnatal home visit (Medicaid only)	61.00				
99502	Postnatal home visit new born (Medicaid only)	63.00				
96127	Brief Emotional/Behav Assmt	11.00	8.80	6.60	4.40	2.20



In House Labs						
81003	Urinalysis	9.50	7.60	5.70	3.80	1.90
81025	Urine Pregnancy Test	20.00	16.00	12.00	8.00	4.00
82120	Amines, vaginal fluid qual (free to pt)	25.00	20.00	15.00	10.00	5.00
82272	Hemocult Screening	12.00	9.60	7.20	4.80	2.40
82274	Hemocult Diagnositc	25.00	20.00	15.00	10.00	5.00
82947	Glucose (Random)	14.00	11.20	8.40	5.60	2.80
82950	Glucose 1 Hour Screen	18.00	14.40	10.80	7.20	3.60
82951	Glucose 2 and 3 Hour Screen	28.00	22.40	16.80	11.20	5.60
82952	GTT 3 Hour Glucose	10.00	8.00	6.00	4.00	2.00
83036	Hemoglobin A1c	17.00	13.60	10.20	6.80	3.40
85018	Hemoglobin	10.00	8.00	6.00	4.00	2.00
87210	Vaginal Wet Mount (free to pt)	10.00	8.00	6.00	4.00	2.00
87635	Rapid COVID-19 Test	52.00	41.60	31.20	20.80	10.40
87804	Rapid Flu A + B (2 Units to be billed)	25.00	20.00	15.00	10.00	5.00
87880	Strep A Test	19.00	15.20	11.40	7.60	3.80
State Laboratory Service & Outside Flat rate fee Labs						
87118	Sputum TB (State)	0.00				
87177	Parasitology (Culture)	0.00				
87081	GC Culture	12.00				
87593	Monkeypox Test	0.00				
87274	Herpes culture (State)	0.00				
87205	Gram Stains free to pt	10.00				
83520	Thyrotropin Receptor Ab, Serum	20.00				
86376	Thyroid Peroxidase Antibodies (microsomal antibody)	40.00				
83986	PH	14.00				
86880	Coombs, Direct	15.00				
86480	TB Gold Plus	61.00				
83010	Haptoglobin	24.00				
87338	H. Pylori Stool Ag, EIA	48.00				
87045	Enteric stool culture (State is free) If sent to lab Corp \$28.83	29.00				
82626	DHEA , Serum Panel	20.00				
85379	D-dimer	20.00				
82043/82570	Albumin/Creatinine Ratio (Random)	63.00				
80048	Basic Metabolic Panel	5.00				
82962	Glucose (BI Sugar)	14.00				
87252	Viral Culture	0.00				
85049	Automated platelet count	15.00				
80051	Electrolyte Panel	5.00				
80053	Comp.Metabolic panel (CMP) (No Charge when billed through the Hep C Grant)	6.00				
80061	Lipid Panel w/ LDL/HDL ratio	6.00				
86701	HIV antibody (State)	0.00				
80069	Renal function panel	19.00				
80074	Acute Hepatitis panel	30.00				
80076	Hepatic Function Panel	5.00				
86790	Rabies titer (sent to KSU, priced before sending)	0.00				
80156	Carbanazepine serum or plasma	18.00				
87662	Rubella state	0.00				
80162	Digoxin 007385	22.00				
86593	Syphilis	0.00				
80164	Valpoic Acid (dipropylacetic acid) total	18.00				
80165	Free Valproic Acid	30.00				
80185	Phenytoin total , serum or plasma	18.00				
80307	Ethanol (Urine)	13.00				
80320	Ethanol (Serum)	23.00				
82040	Albumin Serum Plasma (Whole Blood)	16.00				
82043	Urine (eg,microbumin) quantitative	41.00				



81220	Cystic Fibrosis Mutation 97 profile	130.00				
82150	Methanol, whole blood or serum(amylase)	7.00				
82595	Cryoglobulin Q1 Serum Reflex Qualitative/Immunofixation effect	4.00				
82247	Bilirubin Total	4.00				
82248	Bilirubin Direct	17.00				
82397	Anti-Mullerian Hormone (AMH)	107.00				
82977	Gamma Glutamyl Transferase	4.00				
81256	HFE	123.00				
82306	Vitamin D, 25-Hydroxy	23.00				
82310	Assay of calcium	4.00				
82390	Assay of ceruloplasmin	10.00				
82465	Cholesterol, serum or whole blood, total	4.00				
83540/83550/85025/85045	Anemia Profile A	16.00				
82607/82728/82746/83540/83550/85025/85045	Anemia profile B	48.00				
82550	Assay of CK	16.00				
83655	Lead screening (state)	0.00				
82746	Folate (Folic Acid Serum)	7.00				
83001/83002	FSH/LH	35.00				
83550/83540	Total Iron Binding (TIBC)	5.00				
83516	Immunoassay for analyte other than infection	35.00				
83525/83527	Insulin Free/Total	76.00				
82670	Assay of Estradiol	65.00				
82607	Vitamin B-12	7.00				
83880	B-Type Natriuretic Peptide (BNP)	35.00				
83735	Assay of Magnesium	4.00				
83915	5' Nucleotidase	12.00				
84075	Alkaline Phosphatase	16.00				
83690	Lipase,serum	7.00				
83970	Parathyroid	15.00				
84110	Phosphorous	4.00				
84132	Assay of serum potassium	4.00				
84146	Prolactin (per specimen)	17.00				
84153	PSA	14.00				
84402	Testosterone Free + Total, LC,MS	24.00				
84403	Testosterone Free, Total	12.00				
84443	TSH	6.00				
84450	AST (SGOT)	4.00				
84460	ALT (SGPT)	4.00				
84439	Thyroxine (T4)	8.00				
84436	Assay of Total Thyroxine	19.00				
84439/84443	TSH & Free T4	13.00				
84520	Blood Urea Nitrogen (BUN)	4.00				
84550	Uric acid blood	4.00				
85025	CBC with Differential/platelet	4.00				
85300/85301	Antithrombin III Test	50.00				
85004	Automated diff wbc count	2.00				
84702	HCG,Quantitative	10.00				
85730/85610	Prothrombin time PT thromboplastin time (partial)	23.00				
86038	Anti nuclear antibodies (Nuclear Antigen-Antibody)	8.00				
86140	C-reactive protein	5.00				
85652	Rbc-Sed Rate/Westergen	6.50				
86308	Mono	5.00				
86317	Hep B titer	10.00				
86431	Rheumatoid factor (quant)	5.00				
86618	Lyme Ab/Western Blot Reflex	70.00				
86658	Coxsackie Virus Group B antibodies	75.00				
86677	Helicobater pylori	56.40				



86735/86762/86765	MMR titer	10.00					
86757	Rocky Mtn Spotted Fec, IgG, Qn/Rocky Mtn. Spotted Fever, IgM	48.00					
86787	Varicella IgG	14.00					
86803	Hep C Testing	0.00					
86850	Antibody Screen Reflex test code 114041 \$30.00 Need cpt	6.00					
86900	ABO Group	6.00					
86901	RH	6.00					
87900/87902	HCV (Genotype 3 NS5a Drug Resistance Assay	199.00					
86900/86901	ABO/RH	12.00					
87070/87075	GBS Culture routine vaginal,rectal, throat and nose (no MH pts.CHC Contract \$12.00 for CPT code 87070 only)	54.00					
87086	Urine Culture routine	16.00					
87491	Chlamydia Amplified (Price decreased from \$15.00 to \$12.50 on 9-9-22)	13.00					
87591	GC Culture Amplified (Price decreased from \$15.00 to \$12.50 on 9-9-22)	13.00					
87661	Trich Vag by NAA (Price decreased from \$35.00 to \$25.00 on 9-9-22)	25.00					
87324	Clostridium	57.00					
87801	Dect agnt mult, dna, ampli	105.00					
87798	Dect agent nos, dna, amp	40.00					
87624	HPV High-Risk Types	36.00					
87625	HPV Types 16 & 18 Only	80.00					
87563	Infectious agent detection by nucleic acid	40.00					
87529	HSV Types 1&2, DNA, Amp Probe	40.00					
88142	Cytopath, c/v, thin layer	21.00					
86663/86664/86665	Eptsein-barre antibody Reflex test code 216655 \$85.00 cpt to use 86665	85.00					
86695/86696	Herpes simplex test type 1 and 2 specific	72.00					
84030	Assay of Blood PKU (State)	0.00					
87521	infectious agent detection by nucleic acid	165.00					
87522	HCV Quantitative RNA PCR w/ reflex to Genotyping *Reflex test code 550486 \$240.00	150.00					
83020	Sickle Cell (State)	0.00					
82565	Creatinine Serum	4.00					
81596	HCV Fibrosure	150.00					
82728	Ferritin serum	6.00					
87902	HCV (Genotype Reflex NS5A)	245.00					
86708	Hep A Antibody,total	12.00					
87340	HBsAG Screen (HepB)	0.00					
86704	Hep B Core antibody total	0.00					
86706	Hep B Surface antibody	0.00					
83540/83550	Assay of iron serum ,iron binding test (TIBC)	5.00					
84443	TSH w/ Pregnancy	36.00	28.80	21.60	14.40	7.20	
88141	Physician Read Pap	10.00	8.00	6.00	4.00	2.00	
88175	Pap Smear (NC to BCCCP Pts.)	25.00	20.00	15.00	10.00	5.00	
36415	Venipuncture (outside labs only)	8.00	6.40	4.80	3.20	1.60	
99000	Handling	0.00					
Purchased Immunizations							
90471	Administration Fee	20.00					
90472	Administrative Fee > 2	20.00					
90473	Administrative Fee 1st oral admin	20.00					
90474	Administrative Fee 2nd oral admin	20.00					
90620	Meningo B Meningococcal Vaccine	179.00					
90632	Havrix Hep A Vaccine 19 and older	41.00					
90636	Twinrix Hep A & Hep B	98.00					
90651	Gardasil HPV Vaccine	209.00					
90662	Fluzone High Dose 65 years and older	65.00					
90675	Rabies Vaccine (fee varries see Nasya or Charla)	394.00					



90688	Fluzone Vaccine 6 months and older	21.00				
90707	MMR Vaccine	76.00				
90714	TenivacTetanus Vaccine	38.00				
90715	Boostrix Tdap Vaccine 7 yrs and older	48.00				
90716	Varicella Vaccine	137.00				
90732	Pneumococcal Pneumonia Vaccine	80.00				
90734	Meningococcal Vaccine	123.00				
90746	HEP B 20 and up	60.00				
96372	Admin. Fee/Therapeutic Injection	20.00				
G0009	Admin for Pneumococcal Medicare Vaccine only	20.00				
G0008	Admin for Flu Medicare vaccine only	20.00				
State Supply Immunizations						
90380	RSV Vaccine(0.5mL)	0.00				
90381	RSV Vaccine (1mL)	0.00				
90620	Meningo B Meningococcal Vaccine	0.00				
90632	Havrix Hep A Vaccine 19 and older	0.00				
90633	Havrix Hep A 12 months to 18 yrs Vaccine	0.00				
90636	Twinrix Hep A & Hep B	0.00				
90647	PedvaxHib	0.00				
90648	ActHIB Vaccine	0.00				
90651	Gardasil HPV Vaccine	0.00				
90670	Prevnar-13 Pneumococcal Conjugate Vaccine	0.00				
90677	Prevnar-20 Pneumococcal Conjugate Vaccine	0.00				
90681	Rotarix Rotavirus Vaccine	0.00				
90686	Fluzone State 6 months and older Vaccine	0.00				
90696	Kinrix Dtap Polio Vaccine	0.00				
90700	Inanrix DtaP Vaccine	0.00				
90707	MMR Vaccine	0.00				
90713	IVP Polio Vaccine	0.00				
90714	TenivacTetanus Vaccine	0.00				
90715	Boostrix Tdap Vaccine 7 yrs and older	0.00				
90716	Varicella Vaccine	0.00				
90723	Pediarix Dtap Hep B Polio Vaccine	0.00				
90734	Meningococcal Vaccine	0.00				
90744	Hep B Vaccine 19 and under Vaccine	0.00				
90746	HEP B 20 and up	0.00				
96372	RSV Admin	0.00				
COVID Vaccine						
91320	Pfizer 12 yrs and up (NDC #00069-2362-10)	128.00				
91320	Pfizer 12 yrs and up (NDC #00069-2377-10 / Glass Single Dose Syringe)	77.00				
91319	Pfizer 5 yrs - 11 yrs (NDC #59267-4331-02)	58.00				
91318	Pfizer 6 months - 4 yrs (NDC #59267-4315-02)	65.00				
90480	COVID-19 IMM ADMIN	65.00				
Monkeypox Vaccine						
90611	Combined Smallpox & Monkeypox Vaccine 0.5mL dosage (18 years and older) (2 doses required)	0.00				
90460	Admin Monkeypox (First or Only component of each vaccine or toxoid administered)	27.00				
90461	Admin Monkeypox (Each additional vaccine or toxoid component administered)	20.00				
90622	Vaccinia Smallpox Vaccine	0.00				
TB Program Services						
LU114	PPD w/ State-Supplies Vaccine	0.00				
LU117	PPD Positive Contact	0.00				
LU118	PPD Negative Contact	0.00				
LU119	PPD Positive Low Risk	0.00				
LU120	PPD Negative Low Risk	0.00				



LU121	TB Directly Observed Therapy	0.00				
LU122	TB Directly Observed Preventive Therapy	0.00				
LU123	PPD, not read-Contact	0.00				
LU124	PPD, not read-Low Risk	0.00				
LU125	Reading PPD's placed elsewhere	5.00				
86580	PPD	25.00				
LU102	Completion of TB Record	10.00				
LU225	TB Initial Visit	0.00				
LU226	TB Subsequent Visit	0.00				
LU227	Referred for Positive PPD	0.00				
LU228	Population Risk TB Test	0.00				
LU240	Non-Billable TB LPN Contact	0.00				
LU262	PPD, Positive Result/High Risk	0.00				
LU263	PPD, Negative Result/High Risk	0.00				
LU264	PPD, not read/High Risk	0.00				
LU265	Treatment of LBTI, Initiated/High Risk	0.00				
LU266	Treatment of LBTI, Initiated/Low Risk	0.00				
LU267	Treatment of LBTI, Initiated/Contact	0.00				
LU268	Treatment of LBTI, Completed/High Risk	0.00				
LU269	Treatment of LBTI, Completed/Low Risk	0.00				
LU270	Treatment of LBTI, Completed/Contact	0.00				
LU271	Treatment of LBTI, Incomplete/High Risk	0.00				
LU272	Treatment of LBTI, Incomplete/Low Risk	0.00				
LU273	Treatment of LBTI, Incomplete/Contact	0.00				
LU274	PPD, Contact	0.00				



Dental

Exams:

Comprehensive Exam	\$61.55
Periodic Exam	\$35.57
Limited Oral Eval - Problem Focused	\$50.71
Re-eval - Limited, Problem Focused	\$39.65

Radiographs:

1 Bitewing x-ray	\$15.67
2 Bitewing x-rays	\$25.53
3 Bitewing x-rays	\$34.87
4 Bitewing x-rays	\$44.27
1st - Periapical film	\$20.58
Additional Periapical films	\$16.60
Panoramic	\$129.00
2D Oral/Facial Photo Image Intra/Extra	\$17.88

Prophy/Flouride

Child prophy	\$37.56
Adult prophy	\$52.56
Fluoride Varnish	\$22.14
Full Mouth Debridement	\$92.95
Oral Health Instruction	\$30.00

Sealants:

Sealants	\$39.44
Sealant repair	\$19.72

Restorative:

Resin Anterior:

1 surface resin-based composite	\$90.91
2 surface resin-based composite	\$112.33
3 surface resin-based composite	\$132.80
4 surface resin-based composite	\$168.21

Resin Posterior:

1 surface resin-based composite	\$110.31
2 surface resin-based composite	\$146.35
3 surface resin-based composite	\$178.00
4 surface resin-based composite	\$215.68

Crowns:

Stainless Steel Primary	\$199.07
Stainless Steel Permanent	\$214.07
Resin-based composite crown- anterior- primary teeth only	\$239.11
Prefabricated Resin Crown- anterior- permanent & primary	\$233.91

Extractions:

Erupted Tooth	\$87.67
Coronal Remnants	\$71.14
Surgical; bony/ section	\$150.70
Removal of impacted tooth- soft tissue	\$171.44
Removal of impacted-parially bony	\$229.02
Residual Root Surgical Cutting	\$164.33
Surgical access unerupted	\$262.51
Alveoloplasty in conj. w/ ext- 4 or more spaces	\$142.00
Alveoloplasty in conj. w/ ext- 1 to 3 space	\$132.80

Misc:

Pulp vitality test	\$30.00
Silver Diamaine Flouride-ages 1 to 5	\$14.52
Silver Diamaine Flouride-ages +5yo	\$13.83
Space maintainer unilateral	\$263.48



Space Maintainer bilateral- maxillary	\$368.86
Space Maintainer bilateral- mandibular	\$368.86
Sedative filling	\$54.86
Core Buildup	\$135.55
Pulp cap direct	\$70.00
Pulp cap indirect	\$60.00
Therapeutic pulpotomy	\$111.89
*Gingivectomy -4 or more	\$342.88
*Gingivectomy - 1 to 3	\$127.35
*Gingival Flap	\$404.07
*Periodontal scaling/ Root planing- 4 or more teeth/quad	\$138.72
*Periodontal scaling/ Root planing- 1 to 3 teeth/quad	\$80.69
Reimplantation/ Stabilization	\$291.68
Destruction of lesion by laser or chem	\$193.01
Incision & Drainage intraoral	\$153.15
*Frenulectomy--buccal/labial	\$232.38
*Frenulectomy- lingual	\$232.38
Emergency Palliative Treatment	\$58.75
Nitrous	\$59.29



Environmental Health

SITE EVALUATION / IMPROVEMENT PERMIT	
Residential (includes Const.Auth. for non-engineered systems)	
4 bedrooms or less	\$300.00
Add \$100 additional bedroom	plus \$100 b/r
Multi-Family Residential - condos, townhouses, apts, etc.	
4 to 12 bedrooms	\$125 per bedroom
>12 bedrooms and < 25 bedrooms	\$1500.00 (Base)
Add for each bedroom over 12 *(Use commercial for >25 bedrooms)	\$75.00
Commercial (motels, restaurants, businesses, etc)	
1,000 gpd or less	\$400.00
1,001 to 2,000 gpd	\$500.00
2,001 to 3,000 gpd	\$600.00 (Base)
Each 100 gpd over 3000 gpd add	\$20.00
Reinspection (Site not ready - requires addtl' visit)	\$50.00
Repair	N/C
CONSTRUCTION AUTHORIZATION (Engineered Systems only)	
Up to 1,000 gpd and Tap-Ins	200.00 (Base)
Each addtl' 100 gpd up to 10,000 gpd add	\$20.00
Over 10,000 gpd	2000.00 (Base)
Each addtl' 1000 gpd up to 10,000 gpd add	\$100.00
PERMIT REVISION (no site visit required) (half of total fee)	1/2 ORIGINAL
Relocation / existing system inspection (no flow increase)	\$60.00
Mobile Home Park Auth / Connection (no flow increase)	\$60.00
Existing Systems (change in use, no flow increase)	\$100.00
Private Permitting Options	
Engineered Option Permit (EOP¹)/Authorized Onsite Wastewater Evaluator Permit (AOWE²)	\$35.00
(a2) Permitting	
Improvement Permit Only ³	CCHD fee
Construction Authorization Only ⁴	40 % of CCHD fee
Improvement Permit & Construction Authorization combination ⁴	40 % of CCHD fee
Request for Flow Reduction -Existing System ≤ 3000 gpd (*new)	\$150.00
Request for Flow Reduction -Existing System > 3000gpd (*new)	\$300.00
MAINTENANCE INSPECTION FEES	
Type III(b) Once ever 5 years	\$100.00
Type IV - Once every 3 years	\$100.00
Type V - 0-1000 gpd - Once a year	\$75.00
Type V - > 1000 - 3000 gpd - Once a year	\$150.00
Type V - >3000 - Once a year	\$400.00
Type VI - Twice a year	\$400.00 each time
WELLS	
Drinking Water Well Permit (permit, grout inspection, well head inspection, bact. and nutrient sample)	\$200.00
Replacement Well	\$100.00
Irrigation Well Permit (permit, grout inspection)	\$100.00
WATER SAMPLES (existing private wells)	
Bacteriological	\$50.00
Chemical	\$100.00
Nitrate/Nitrite (when not requested as part of chemical sample)	\$50.00
Pesticide	\$100.00
Petroleum	\$100.00
Collection Fee for Federal Loans - Bacteriological Samples	\$25.00
PUBLIC SWIMMING POOLS	
Annual Fee - Permit (1st pool)	\$200.00
Annual Fee- Each additional pool per site	\$125.00
Plan Review (public pool)	\$300.00
TATTOO PERMIT (annual fee)	\$250.00



RESTAURANT PLAN REVIEW (1/2 fee for pushcarts, shared kitchen spaces, additions/remodels of existing restaurants, and existing facilities not eligible for a transitional permit)	\$250.00
TEMPORARY FOOD ESTABLISHMENT	\$75.00
LIMITED FOOD SERVICE ESTABLISHMENTS	\$75.00
ServSafe Food Protection Manager Certification Course with exam	\$100.00
ServSafe Food Protection Manager exam proctoring (no course)	\$50.00
Copies	.10 per page
Credit Card Fee	3% of transaction amount

¹Engineered Option Permit (EOP) fee as allowed by NCGS 130A-336.1 (n)

²Authorized Onsite Wastewater Evaluator (AOWE) fee as allowed by NCGS 130A-336.2 (n)

³(a2) permitting fee for IP only as allowed by NCGS 130A-335 (a3)

⁴(a2) permitting fee for CA only or IP and CA combination as allowed by NCGS 130A-335 (a6)

Senior Center

Rental Fees for Leon Mann Jr. Enrichment Center Nights, Weekends, and Holidays Effective July 1, 2024

Room/Area	Senior Citizen Organizations and Senior Groups <small>(must be non-profit w/all members/attendees over age 50)</small>	Private Parties <small>(e.g. wedding receptions, reunions, showers, birthday parties),</small> or Clubs/Meetings	County Government Offices
Entire Multi-Purpose Room 4 hour minimum required.	\$80.00 per hour \$300.00 refundable deposit required	\$125 per hour Up to \$500.00 refundable deposit required	\$70.00 per hour No deposit required
Each Section of Multi-Purpose Room <small>(divides into three rooms)</small> 4 hour minimum required	\$60.00 per hour \$50 refundable deposit required per section	\$65 per hour \$150 refundable deposit is required per section	\$40.00 per hour No deposit required
Classrooms/ Conference Room 2 hour minimum required	\$50.00 per hour \$45.00 refundable deposit required	\$60.00 per hour \$100.00 refundable deposit required	\$40.00 per hour No deposit required
Kitchen Rental <small>(Kitchen is not equipped for food preparation. Steam table and microwave are available to licensed caterers. Refrigerator, freezer, deep sinks, & ice machine are included in this fee.)</small>	\$75.00 for use of kitchen \$30.00 for ice machine only Kitchen fees are charged in addition to room rental fees	\$100 for use of kitchen \$35.00 for ice machine only Kitchen fees are charged in addition to room rental fees	\$50.00 for use of kitchen \$25.00 for ice machine only Kitchen fees are charged in addition to room rental fees

Facility is rented in consecutive hours only. Rates include chairs, tables, microphone and/or podium and set-up. All charges do apply to time used for decorating or any additional room set-up. The cost(s) of any damages or excessive cleaning will also be withheld from the deposit. Deposits are required. No exceptions.



Library

Library Fees

Replacement Library Card \$1.00

Lost/Damaged Items Item Price

Copies/Printouts Black and White (per Page) \$0.15

Copies/Printouts Color (per Page) \$0.25

Notary Service \$5.00

Fax (outgoing only) \$0.15



Parks & Recreation Programs

General Policies

Per hour fees are for reserved hours; one hour minimum charge; will not be pro-rated; no partial refund will be issued if user leaves early. Set up and clean up time must be included in reserved hours.

Refunds will not be issued unless user provides, in writing, notice of cancellation at least 48 hours before reservation start time, unless field or facility is closed by Carteret County Parks & Recreation Department.

*Non-County: individual or simple majority of organization are not Carteret County taxpayers.

Service Provided	Fee Charged
Adult Coed Kickball League	\$350 per team per season
Adult Coed Soccer League	\$350 per team per season
Adult Coed Volleyball League	\$350 per team per season
Adult Softball	\$400 per team per season
Beach Run Series	\$8 per race
Bleachers	\$200 per set (for-profit) \$150 per set (nonprofit)
Holiday / Spring Break Camp	\$35 per day per participant
Summer Camp	\$125 per week per participant
Program Fee	\$5 - \$200
Race / Event Equipment Rental	\$10-\$250 based on needs. \$100 refundable damage deposit
Race Staff	\$30 per hour per staff member
Youth Basketball	\$60 per participant, all ages
Youth Volleyball	\$50 per participant
Facility Usage Fees	
Athletic Field Usage	\$50 per hour-non-County organization; per field
Athletic Field Lights	\$25 per hour-non-County organization, business, for-profit or individual (in addition to field fee); per field
Charge to contracted instructor	70/30 % revenue split with contractor
Concession Stand Deposit	\$200 per season (refunded if left in good clean condition)
Concession Stand Usage	\$150 per season
Park Permit Application Fee	\$25 (non-refundable, but does apply to permit fee)
Park/Facility Permit Fee	\$30-\$200 (Price depends on park/facility requested)
Picnic Shelter Reservation	\$30 per - 4 hour rental
No Show / Late Cancellation Fee	\$25 per occurrence (lights, fields, etc)
Late Registration Fee	\$10-\$50 per occurrence
Tennis Tournament	\$50 per court per day for County organization \$75 per court per day for non-County organization
Tournament Fee - all sports	\$150 per field County organization / \$300 per field non-County organization
Tournament Staff/Supplies	\$35 per hour / per staff member requested - after regular shedule Tournament/Maintenance Supplies range \$5-\$50 - varies based on requests

Western Park Community Center

Large Meeting Room	\$25 per hour-nonprofit
	\$50 per hour-County resident
	\$75 per hour-non County resident
Classrooms I or II	\$10 per hour-nonprofit
	\$20 per hour-County resident
	\$25 per hour-non County resident
Entire Building	\$50 per hour-nonprofit
	\$100 per hour-County resident
	\$150 per hour-non County resident

Fort Benjamin Recreation Center

Large Meeting Room	\$25 per hour- nonprofit
	\$50 per hour-County resident
	\$75 per hour-non County resident
Game Room (limited availability)	\$15 per hour-nonprofit



	\$30 per hour-County resident
	\$35 per hour-non County resident
Exercise Room (limited availability)	\$15 per hour-nonprofit
	\$30 per hour-County resident
	\$35 per hour-non County resident
Entire Building	\$50 per hour-nonprofit
	\$100 per hour County resident
	\$150 per hour-non County resident
Fort Benjamin Park Bandshell	\$25 per hour-nonprofit
	\$50 per hour-County resident
	\$100 per hour-non County resident
<hr/>	
Credit Card Processing fee will apply	will apply
Return Check fee	\$25
Professional Catering Fee	10% of gross food revenue, payable 30 days after event



120" Rounds	*\$20 each
52X114 (6ft and 8ft tables)	*\$8 each
Napkins (Variety of Colors)	*\$.75 each
Table Skirting 13 ft	\$10 each
Table Skirting 21 ft	\$15 each
Pipe & Drape (8 ft section)	\$10 per section
Table Runners (Variety of Colors)	\$3 each
Table Cloth Overlays (Variety of Colors)	\$4 each
<u>Tables/Accessories:</u>	
(50) Square Mirrors	\$1 each
(50) 13" Glass Cylinder Vases	\$3 each
(50) Gold/Red Beads	\$.50 each
(8) Beach house centerpieces	\$5 each
(10) Fish Bowl centerpieces w/ sand & shells	\$5 each
(10) Wine Bottle centerpieces w/ shells	\$5 each
(50) Number Stanchions	\$.50 each
(4) Portable Bar	\$150 each
(10) Bistro/Cocktail Tables	\$10 ea / \$20 with linen
(12) Fluted Vases w/ candles	\$12 each
(50) Votive w/ candles	\$1 set of 4
<u>Miscellaneous:</u>	
Dry Eraser Board	\$25
Additional Markers	\$1 each
Flip Chart with 1 Pad & Markers	\$20
<u>Services:</u>	
Fax	\$.50 per page
Photocopies	\$.20 per page
Off Duty Police Officer	\$35 per officer per hour
Security	\$35 per person per hour
General Labor	\$15 per hour
Scissor Lift/Operator (1 hour minimum)	\$75 per hour
Extra Trash Pick-up	\$150
Extraordinary Cleaning Services	Determined by Condition
<u>Utilities:</u>	
Extra Phone Lines:	To Be Determined by Century Link
Conference Telephone	\$25
Electrical Outlets (Booths)	\$25 per 120 volt / \$50 per 240 volt/single phase



Harbors

Harbor of Refuge Slip Rental Fee Schedule FY 2024-2025

HARKER ISLAND HARBOR

ATLANTIC HARBOR

Slip Number	Yearly Rental Fee	Slip Number	Yearly Rental Fee
1	\$420.00	4	\$516.00
2	\$360.00	5	\$324.00
3	\$360.00	6	\$324.00
4	\$360.00	7	\$360.00
5	\$360.00	8	\$450.00
6	\$360.00	9	\$450.00
7	\$360.00	10	\$450.00
8	\$360.00	11	\$450.00
9	\$360.00	12	\$450.00
10	\$360.00	13	\$450.00
11	\$360.00	14	\$360.00
12	\$360.00	15	\$264.00
13	\$360.00	16	\$336.00
14	\$420.00	17	\$336.00
15	\$420.00	18	\$336.00
16	\$420.00	19	\$378.00
17	\$420.00	20	\$360.00
18	\$420.00	21	\$360.00
19	\$420.00	22	\$312.00
20	\$420.00	23	\$312.00
21	\$420.00	24	\$312.00
22-A	\$360.00	25	\$312.00
NO SLIP	NO SLIP	26	\$312.00
23-A	\$360.00	27	\$312.00
23-B	\$360.00	28	\$396.00
24	\$420.00	29	\$450.00
25	\$360.00	30	\$450.00
26	\$360.00	31	\$420.00
27	\$360.00	32	\$468.00
28	\$360.00	33	\$420.00
29	\$360.00	34	\$450.00
30	\$360.00	35	\$450.00
31	\$360.00	36	\$336.00
32	\$360.00	37	\$336.00
33	\$360.00	38	\$450.00
34	\$360.00	39	\$450.00
	\$13,200.00	40	\$450.00
		41	\$450.00
		42	\$450.00
		43	\$420.00
		44	\$450.00
		45	\$400.00
			\$16,522.00
			\$1,000.00

CEDAR ISLAND HARBOR

Slip Number	Yearly Rental Fee
1	\$500.00
2	\$500.00
	\$1,000.00





APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

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

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

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

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

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

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Annual Budget - a budget covering a single fiscal year.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

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

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

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

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

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



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

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

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

BMI: (Budget Message Initiative) – initiatives outlined in the County Manager's budget message which guide management's budgetary decisions.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

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

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

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

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

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

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

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

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

CAP: - Community Alternatives Program.



Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

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

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

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

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

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

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

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

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

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

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

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

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

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

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

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

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."



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

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

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

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

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

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

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

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

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

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

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

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

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

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

Effectiveness - results (including quality) of the program.

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

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

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

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



Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

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

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

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

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

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

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

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

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

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

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

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



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

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

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

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

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

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

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

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

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

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

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

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

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

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

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



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

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

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

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

HPV: (Human Papillomavirus) - sexually transmitted virus.

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

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

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

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

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Income - revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

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

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

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

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

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

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

LED: (Light Emitting Diode) – a semiconductor diode which glows when a voltage is applied. Highly energy efficient light output which produces more light with less heat at a lower cost.

LEO: (Law Enforcement Officer) – is any public-sector employee or agent whose duties involve the enforcement of laws. The phrase can include police officers, prison officers, customs officers, immigration officers, bailiffs, probation officers, parole officers, arson investigators, auxiliary officers, and sheriffs, marshals, and their deputies.



Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

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

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

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

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

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

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

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

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

Maturity Date: The date that the principal of a bond becomes due and payable in full.

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

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

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

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

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

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

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

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

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

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

NC DWQ: (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.

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



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

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

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

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

Note: A short-term loan, typically with a maturity date of a year or less.

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

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

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

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

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

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

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

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

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

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

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

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

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

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

PORT: Post Overdose Response Team connects persons who have experienced non-fatal drug overdoses to addiction treatment, recovery support, harm reductions services, primary healthcare, or other services or support they need to improve their health or well-being.

Principal: The face amount of a bond, exclusive of accrued interest.

Prior Year - the year immediately preceding the current year.



Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

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

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

Proprietary Funds - are used to account for activities that are similar to those often found in the private sector. The County has two proprietary fund types: internal service fund and enterprise fund.

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

Purchased Services: The cost of services that are provided by a vendor.

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

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

RN: (Registered Nurse) - nurse who has graduated from a nursing program and met the requirements outlined by a country, state, province or similar licensing body to obtain a nursing license.

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

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

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

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.

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

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

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

SPI: (Strategic Plan Initiative) - plans set up by the governing body to reach the goals and objectives of the County.

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

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

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

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

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

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

TB: (Tuberculosis) - infectious bacterial disease.

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

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

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

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

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

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

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



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

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

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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

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

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

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

