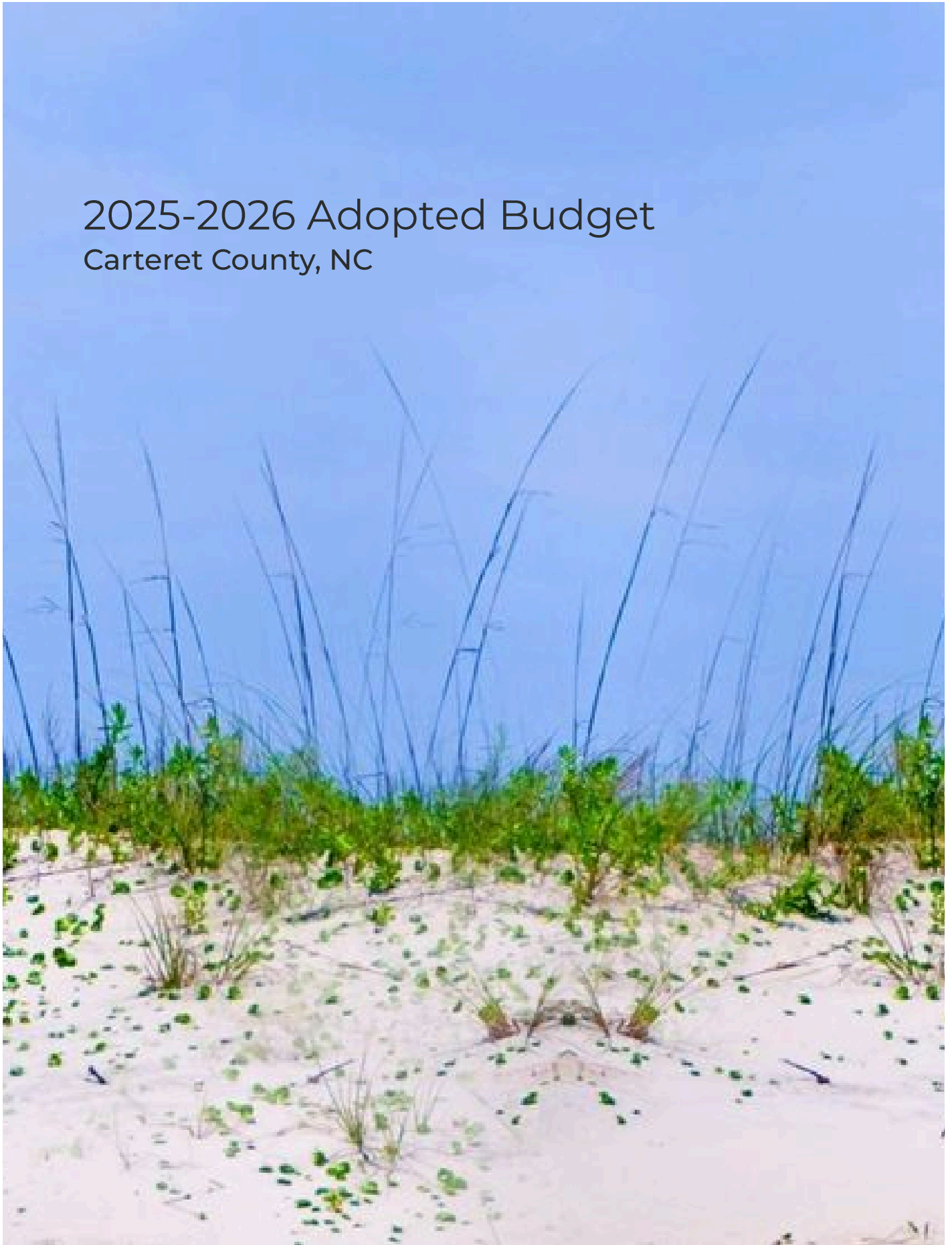


# 2025-2026 Adopted Budget

## Carteret County, NC





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# Reader's Guide

*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 2026 fiscal year. A summary of information follows the budget message, which includes an overview of our organizational structure and the history of the county.

**Budget Overview:** Provides details regarding the FY26 budget timeline, basis of budgeting, personnel changes, budgeting process, and financial statements.

**Funds Summary:** 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 Service Tax Districts Fund
  - Fire Service Tax 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

**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.

**Appendix:** Includes the Budget Ordinance, financial & budgetary policies, tables and statistics, fee schedule, and a glossary of terms.





# Executive Summary

May 19, 2025

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2025 – 2026. 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 2, 2025. 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, 2025.

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

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

## HIGHLIGHTS

- General Fund implements 2025 revaluation
- Decrease in property tax rate
- Increases education operating funding
- Funds capital improvement projects for education and County
- Increases park facilities improvements
- Funds public safety



## Budget in Brief

The recommended budget for all funds is \$180,436,000, a .47% (\$.86 million) decrease from the April 30, 2025 fiscal year amended budget. Capital improvements project funding decreased approximately \$3.0 million. The decreases are due to County large maintenance and improvement projects, as well as several HVAC and chiller projects for the public schools and community college were completed. The County's total budget includes the General Fund, Special Revenue Funds, and Capital Project Funds.

FUNDS	AMENDED BUDGET FY 2025 as of 4/30/25	RECOMMENDED BUDGET FY 2026	Increase (Decrease )
GENERAL FUND	\$138,031,466	\$138,887,000	\$855,534
SPECIAL REVENUE FUNDS	32,566,985	34,754,000	2,187,015
CAPITAL PROJECT FUNDS	<u>10,697,153</u>	<u>6,795,000</u>	<u>(3,902,153)</u>
	-	-	-
TOTAL BUDGET	<u>\$181,395,604</u>	<u>\$180,436,000</u>	<u>\$(859,604)</u>
Percent Change from FY25			(.47%)

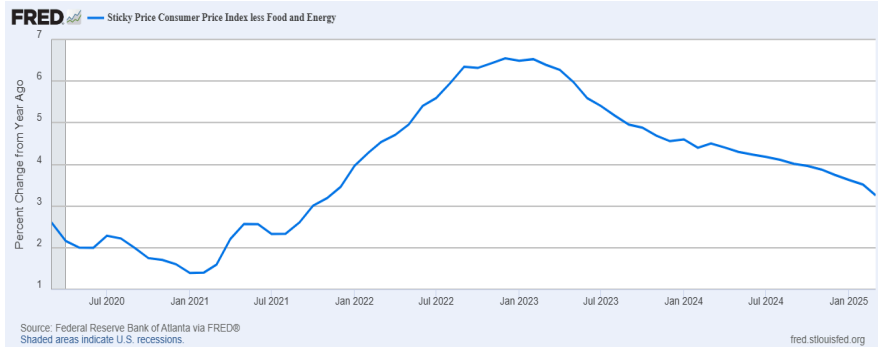
## Economic Outlook

On March 27, 2025, US Bureau of Economic Analysis (BEA) released 2024 calendar year real gross domestic product (GDP) growth was 2.8% at the national level. On March 7, 2025, UNC Charlotte Belk College of Business Economist John Connaughton presented a summary of North Carolina's 2024 and 2025 forecasted economy. At the time of the report, state GDP numbers were not finalized, but the state's GDP is projected to increase 3.7% for 2024 from 2023. Twelve of the state's fifteen economic sectors experienced real growth with the largest areas in agriculture (\$31.7%), retail trade (9.9%), mining (8.1%), construction (6.3%), nondurable goods manufacturing (5.7%), education, and health services (5.6%), finance, insurance and real estate (4.3%). For 2024, expected net jobs added are 85,100, 1.7% over 2023.

On May 8, 2025, Federal Reserve Bank of Atlanta GDPNow, estimates 2025 GDP growth of 2.3%. North Carolina's economy has a positive outlook for 2025; however, UNC Charlotte economist John Connaughton's updated economic outlook is scheduled May 19, 2025, and the following information is from the March 7 outlook. North Carolina real GDP is forecast to increase 2.53% over the 2024 level. In addition, all fifteen of the state's economic sectors are expected to experience increased output. Some of the largest areas of real growth continue in agriculture (9.3%), information (5.9%), retail trade (4.0%), nondurable goods manufacturing (3.2%), construction (2.8%), hospitality and leisure services (2.7%), and business and professional services (2.7%). North Carolina net job increases are projected to add 49,800, 1.1% over 2024. Unemployment rates continue to remain low at all levels: national, state, and local. According to the US Bureau of Labor and Statistics, 2024 average unemployment rates were as follows: national 4.0%, state 3.6%, and Carteret County 3.4%. Low unemployment rates continue in the first quarter 2025 as follows: national 4.2%, state 3.70%, and Carteret County 3.53%.

Economic concerns going forward are the impact of tariffs as well as inflation. To date, it appears tariffs have not created an adverse effect on inflation. April 2025 inflation was 2.82% compared to 3.48% in April 2024. The Federal Reserve target rate for inflation is 2%. The Federal Reserve indicated it is pausing future rate cuts. In regards to a potential recession in 2025, many economists are not projecting a recession.





Based on the current economy, the recommended budget is prepared conservatively. The budget increases revenues such as property taxes, 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. At the time of this budget preparation, staff does not know the impact of federal budget reductions and efficiency on human services programs. These programs receive a significant amount of federal funding. 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 2026 recommended budget provides resources to maintain County services at the same levels; however, the cost of these services is greater due to inflation. Services are expanded in areas such as public safety, education, cultural and recreation, and emphasis and resources are recommended to stabilize and improve the County workforce and 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. Increase 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 cultural and recreation facilities and services for public parks and public libraries	1. Effective government / 5. Quality lifestyle

# Budget Summary

## General Fund

The recommended FY26 General Fund budget is \$138.89 million, a .62% increase from the \$138.03 million FY25 amended budget. FY26 is a budget designed to improve services and facilities within the County. Major efforts are concentrated on park facilities, buildings and grounds, waterways, beach nourishment, education, and workforce stability and retention. These goals are balanced with continued conservative budgeting practices, available revenue resources, and continuing our commitment to public safety, technology, and human services. Below is a summary of the General Fund budget.

## Revenues

**Ad Valorem Taxes** – The total assessed value for the recommended budget is \$29.96 billion with a general fund recommended tax rate of 23 cents per \$100 assessed valuation. Fiscal year 2026 implements the County’s revaluation of real property values as of January 1, 2025. At the time of this recommended budget, the budget reflects a revenue neutral tax rate of 21.05 cents. However, the Board of Equalization and Review is reviewing property tax values, and the values will require updating before the budget is adopted by the Commission. The recommended budget tax rate is 1.95 cents more than the revenue neutral tax rate. For comparison, the FY25 adopted tax rate was 34 cents per \$100 assessed value. Based on the current assessed value of \$29.96 billion and 23 cent tax rate, \$67.62 million revenue is generated. Property tax revenue is 49.86% of the general fund budget. Carteret County’s tax rate continues to be one of the lowest tax rates in North Carolina.

**Sales Tax** – Sales tax projections are \$23.56 million for FY26, a \$200,000 (.86%) increase from FY25 budgeted revenue. Currently, the County is realizing slight growth in sales tax revenue from FY25. Sales revenue is challenging to budget. It is a revenue stream that fluctuates with the economy and particularly with individuals’ disposable income. In addition, sales tax and occupancy tax are levied on the same sales for rentals. Occupancy tax year to date is 6% less than the same period in FY24. Sales tax is realizing approximately 1% growth from FY24, and as a result, is performing better than occupancy tax revenue. Sales tax revenue is 16.96% of General Fund revenue.

**Intergovernmental Revenue** – Budgeted intergovernmental revenue is \$19.79 million, a slight decrease from FY25 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 14.25% of the General Fund budget. Some federal funding may be decreased in the future as part of federal government downsizing, no material reductions have been announced to date that impact County services or funding. Staff will continue to monitor this.

## Permits, Fees, Sales and Services

The recommended budget projects \$11.54 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 8.31% of the General Fund budget.

**Investment earnings** budgeted are \$4.22 million for the general fund, a \$.30 million increase from the FY25 amended budget. Investment earnings are based on current rates, market projections, 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 inflationary impacts and needing to improve services, it was determined that a majority of operating expenditures needed increasing. Areas such as public safety, cultural and recreation, economic and physical development, and education are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities, and as result, reorganization occurs in parks and recreation, general services and public works.

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

General Government is \$14.13 million or 10.18% 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. Human resources software is funded for the Human Resources Department. Tax Department continues to improve its technology programs, as well as focusing to provide services by county staff thus reducing its reliance on contracted services, and improving delinquent tax collections.

## **Public Safety: Initiatives #1 and #2**

The FY26 budget recommends \$24.52 million or 17.65% of the General Fund, and is \$1.68% more than the FY25 amended budget. The Sheriff Division is the largest division with \$16.96 million in recommended funding. The Emergency Services Division, which includes paramedic services and emergency communications, is the second largest division with \$6.82 million. The Sheriff Division has increases in personnel costs and contracted services such as inmate medical care and inmate feeding services. Traditionally, one of the most significant challenges in public safety is the high rate of staffing turnover in the Sheriff's Division and Consolidated Communications Department. The County continues to fund capital vehicles and equipment for public safety.

## **Transportation – Initiatives #1, #5 and #8**

The FY26 budget recommends \$2.36 million, a \$.25 million decrease from FY25. The decrease is capital vehicles, and as a result, the grant funds that support capital vehicle purchases are decreased. Transportation is 1.70% 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, 16.85%. Of the \$23.40 million funding, \$14.37 million funds Social Services, \$6.73 million funds public health, and \$2.30 million funds other human services with \$.63 million funding mental health services. The programs offered are mandated by the federal and state governments, and consequently, intergovernmental revenue provides \$11.53 million for these programs. Public Health and Department of Social Services continue working to meet the increased program demands. Staff is monitoring the federal budget for reductions that would impact human services programs through the State, NC Association of County Commissioners (NCACC), and National Association of County Commissioners (NACO).

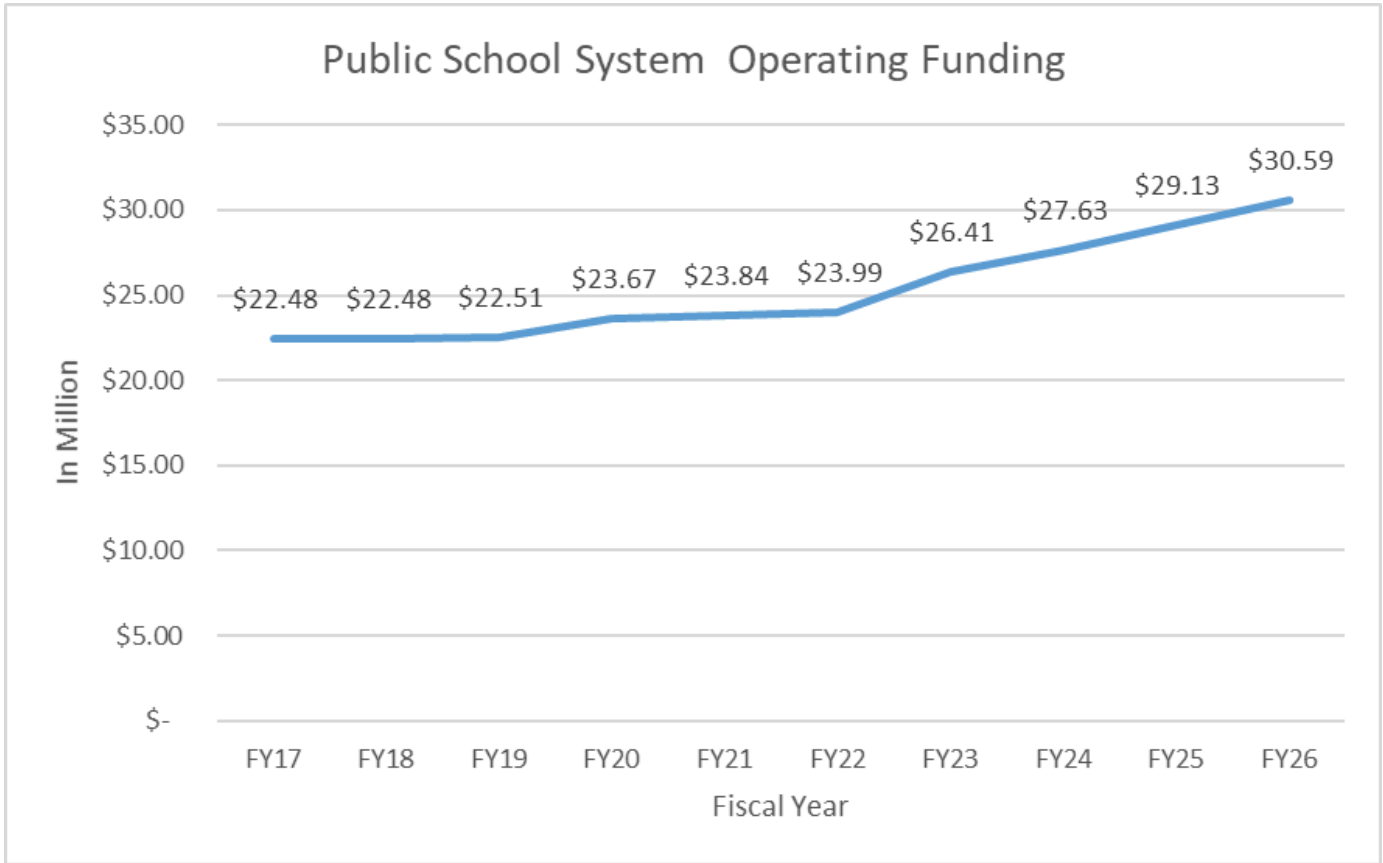
## **Education - Initiative #3**

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 \$38.74 million, 27.89% of the County's total budget.

Carteret County Public School System, including charter schools, recommended operating funding is \$30.59 million, 5.0% increase from the FY25 amendment budget. The School System's base request is \$32.32 million, and an additional supplemental request ranging from \$.47 million - \$1.29 million, resulting in a total operating request ranging from \$30.59



million to \$33.61 million. In addition, School System debt service is \$6.9 million. All of the \$42 Million School General Obligation bonds approved by voter referendum in November 2020 are issued. The County continues to make public school debt payments totaling \$6.9 million annually. The recommended budget provides \$2.85 million capital funding for the School System, \$850,000 more than the adopted FY25 budget. The school system has approximately 7,750 students. Below is a chart of public schools operating funding provided by the county. FY26 is the recommended operating funding.



Community College recommended operating funding is increased from the current year to \$3.65 million, a 6.88% increase from FY25. Also, the recommended budget funds \$1.70 million capital funding, a \$.70 million increase.

**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 FY26 recommended budget is \$5.84 million, compared to \$5.28 million in FY25. The FY26 budget provides improvements and maintenance to library and park facilities. These programs and the benefits offered are a vital part of our community.

**Fund Balance - Initiative #1**

The budget, as presented, appropriates \$2.0 million unassigned general fund balance to balance revenues and expenditures. Fund balance appropriation is \$3.5 million less than the FY25 adopted budget. The \$2.0 million fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 41.19% of general fund expenditures on June 30, 2025; a slight decrease from the FY24 audited of 43.88%. The amount of unassigned fund balance is more than the audited FY24; however, the increase in budgeted expenditures reduces the percentage. Please see the fund balance section in the Budget Overview for a detailed discussion.



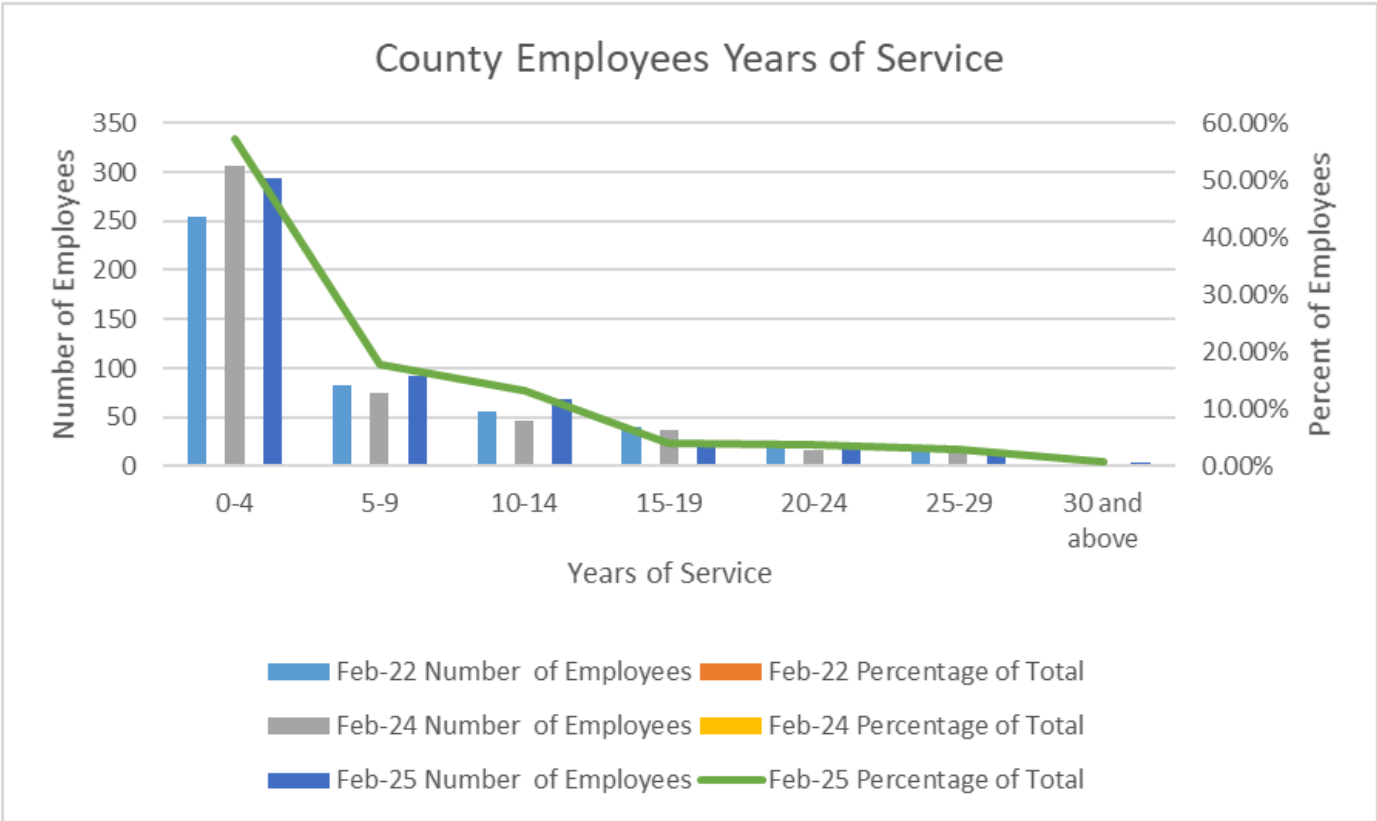
Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities. 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 has struggled with high turnover rates for seven years, and is illustrated as follows: employee turnover rate for 2025 year to date is 25%, 2024 (24%), 2023 (23%), 2022 (23%), 2021 (25%), 2020 (20%), and 2019 (24%). The cumulative impact of this turnover is greater than 57% of the County's full-time 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. Below is a chart of the County's longevity comparing February 2022 and 2025.

Years of Service	Feb-22		Feb-25	
	Number of Employees	Percentage of Total	Number of Employees	Percentage of Total
0-4	255	53.91%	293	57.12%
5-9	83	17.55%	92	17.93%
10-14	56	11.84%	68	13.26%
15-19	40	8.46%	21	4.09%
20-24	22	4.65%	20	3.90%
25-29	15	3.17%	15	2.92%
30 and above	2	0.42%	4	0.78%
<b>Total</b>	<b>473</b>	<b>100%</b>	<b>513</b>	<b>100%</b>





As a result of the continuous high turnover rate, the FY25 adopted budget funded a pay compensation and classification study. The study should be completed by mid FY26. The last study was completed in FY14. Since that time, employee compression continues. 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. In April 2025, the Commission approved a \$15 per hour minimum rate. This implementation affected 88 employees earning less than the \$15 minimum. Additionally, 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 increased demands, the budget places resources funding for 6 new positions. The positions recommended are listed below:

- Administration: contracts specialist
- Public Works: groundskeeper
- Library: assistant director
- Parks: parks maintenance technician (2)
- Parks: assistant director

## Other Funds

### **Emergency Telephone System Fund – Initiatives #1 and #2**

This fund's recommended budget is \$740,000, a \$300,000 decrease from fiscal year 2025 amended budget. The budget is \$127,000 state intergovernmental revenue and \$573,000 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's 20% requirement.

### **Revaluation Special Revenue Fund – Initiatives #1 and #5**

The County's revaluation special revenue fund was established FY22. The FY26 recommended revaluation special fund budget is \$1,345,000, a \$460,000 decrease from FY25 amended budget. Carteret County contracted its 2025 real property valuation, and it is implemented in this FY26 budget.

### **County Capital Improvements Fund – Initiatives #5 and #9**

The recommended capital improvements fund is \$2,750,000. The budget funds \$1,500,000 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 \$850,000 parks improvements projects. \$400,000 is transferred from the General Fund and \$1,875,000 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.
- Develop a five-year capital plan that incorporates a county detention center and evaluates 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.
- Assess County park facilities and programs including updating the Parks Master Plan.
- 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. Throughout the year, the County Commission may be requested to amend this document to account for unanticipated 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 the review of this document will establish expected priorities for FY26 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 acknowledgment 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,



Sharon Griffin

County Manager

# Addendum to the Budget Message

## Changes from Recommended to Adopted Budget

The Board of Commissioners' net increase to the County Manager's recommended budget is \$2,148,000 for all funds. Below is a list of changes from the recommended budget to the adopted budget.

<b>FY 2025-2026 Recommended Budget Revenues</b>		<b>\$ 180,436,000</b>
<b>General Fund Revenue Changes</b>		
Ad Valorem (decrease tax rate from 23 cents to 22.5 cents)	(1,500,000)	
Intergovernmental	83,000	
Sales and Services	45,000	
Miscellaneous	1,000	
Other Financing Sources	1,500,000	
<b>Total General Fund Revenue Changes</b>		<b>129,000</b>
<b>Other Funds Revenue Changes:</b>		
<b>Rescue District Fund</b>		
Change in assessed values for the South River EMS district		(2,000)
<b>Fire District Fund</b>		
Change in assessed values for the South River Fire district		(4,000)
<b>Capital Improvements Fund</b>		
CAMA Grant funding		525,000
<b>County Capital Equipment Fund</b>		
Interest revenue		<u>1,500,000</u>
<b>FY2025-2026 Adopted Budget Revenues</b>		<b>\$ <u><u>182,584,000</u></u></b>



FY 2025-2026 Recommended Budget Expenditures \$ 180,436,000

**General Fund Expenditure Changes**

*Sheriff*

Decreased funding for equipment and capital (770,000)

*Emergency Management*

Decreased capital funding (152,000)

*Health*

Correction in FICA estimate for personnel 170,000

*Other Health/Human Services*

Increased museum funding 10,000

*Aging/Senior Center*

Increased funding for personnel 35,000

*Education*

Increased current expense funding for schools 500,000

*Contingency*

Increased contingency funding 336,000

Total General Fund Expenditure Changes 129,000

**Other Funds Expenditure Changes:**

**Rescue District Fund**

Change in assessed values for the South River EMS district (2,000)

**Fire District Fund**

Change in assessed values for the South River Fire district (4,000)

**Capital Improvements Fund**

CAMA funded projects 525,000

**County Capital Equipment Fund**

Transfer to general fund 1,500,000

FY 2025-2026 Adopted Budget Expenditures \$ 182,584,000



# 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 service, provided in a cost-effective and compassionate manner.***

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 FY26 Budget.*

# Priorities

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Carteret County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

Executive Director

# Governmental 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.



**Chris Chadwick,**  
Chairman  
District 6



**Mark Mansfield, Vice-Chairman**  
District 3



**Chimer Clark,**  
Commissioner  
District 3



**Keith Moore,**  
Commissioner  
District 5



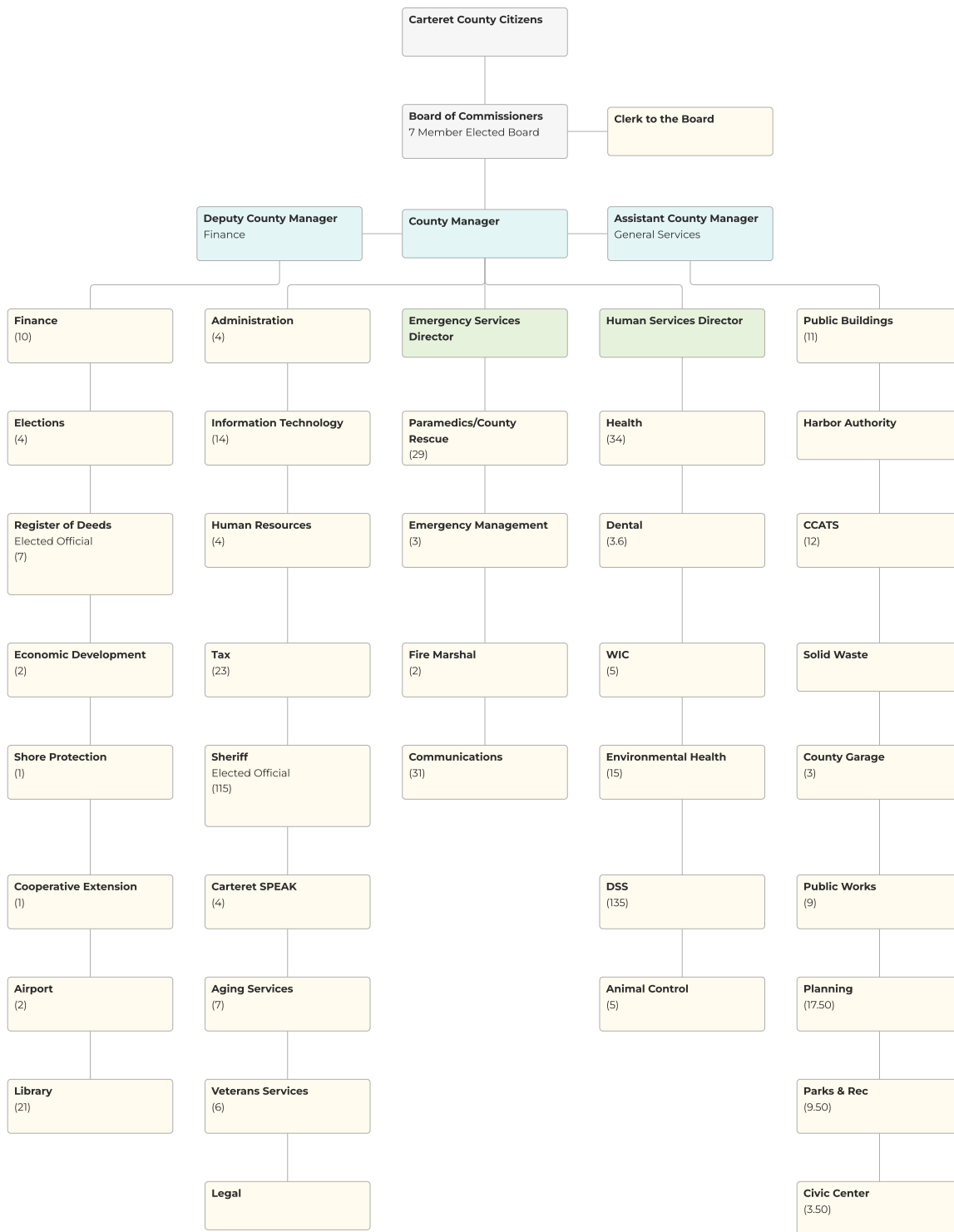
**David Quinn,**  
Commissioner  
District 1



**Chuck Shinn,**  
Commissioner  
District 2



**Marianne Waldrop,**  
Commissioner  
District 4



## 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 8<sup>th</sup>, 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 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.*



# 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.



## Interesting Places

### Cape Lookout National Seashore

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



*Photo: National Park Service*

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 of 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>



*Photo: E. Farr via 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>

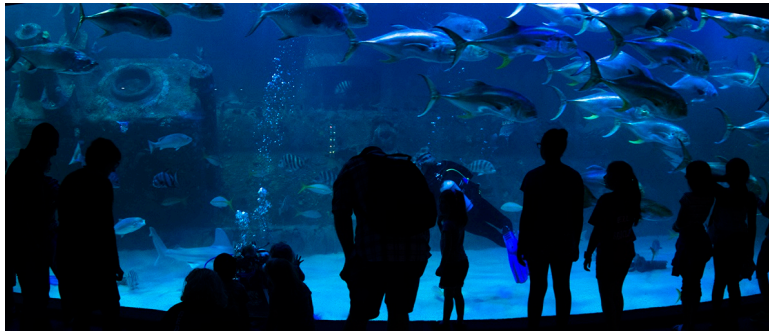


Photo: North Carolina Aquarium at Pine Knoll Shores

The Aquarium at Pine Knoll Shores is a 93,000-sq. ft. facility that showcases North Carolina's aquatic life from the mountains to the sea. The facility is open daily and is only closed on Thanksgiving Day and Christmas Day.

## Core Sound Waterfowl Museum

<http://www.coresound.com>



Photo: Dylan Ray, [www.coresound.com](http://www.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>



Photo: North Carolina Maritime Museum of Beaufort

The North Carolina Maritime Museum in Beaufort is the repository for artifacts from the Queen Anne's Revenge and provides opportunities for the study of marine life, science, and ecology for all ages.

## Crystal Coast Tourism Authority

<http://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.



Photo: Crystal Coast Tourism Authority

# North Carolina Map



## Carteret County

Population	69,904
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort



# Budget Timeline

- **January 13, 2025**  
Board of Commissioners adopt budget calendar
- **January 17, 2025**  
Distribute budget materials to department heads
- **February 14, 2025**  
Department budgets due to Finance department
- **February 17, 2025**  
Finance Department reviews requests and prepares budget; department budget meetings begin
- **March 28, 2025**  
Community College and County Schools budgets due to County Manager and Finance Director
- **April 1, 2025**  
County Manager makes revisions to budget, and Finance Department prepares recommended budget
- **May 19, 2025**  
Recommended budget presented to Board of Commissioners
- **May 25, 2025**  
Advertise public hearing for annual budget
- **June 2, 2025**  
Public hearing for annual budget
- **June 30, 2025**  
Board of Commissioners adopts annual budget anytime after June 2, but before June 30, 2025.

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 are 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 and capital projects 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 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.

- Increased property tax revenue based on 2025 Real Property Appraisal.
- Increase in investment earnings based on trends and Federal Reserve indications.
- Very modest economic growth with increased cost of services due to 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.



Department	FY 24 Actual	FY 25 Amended Budget	FY 26 Adopted Budget	Change FY26 vs. FY25
Administration	3.00	3.00	4.00	1.00
Information Technology	13.00	14.00	14.00	-
Finance	10.00	10.00	10.00	-
Human Resources	5.00	4.00	4.00	-
Tax	24.00	23.00	23.00	-
Legal	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	-
<b>General Government</b>	<b>78.00</b>	<b>76.00</b>	<b>77.00</b>	<b>1.00</b>
Sheriff/Jail	115.00	115.00	115.00	-
Paramedics	19.00	19.00	19.00	-
County Rescue Services	10.00	10.00	10.00	-
Emergency Management	3.00	3.00	3.00	-
Fire Marshal	2.00	2.00	2.00	-
Consolidated Communications	31.00	31.00	31.00	-
Carteret SPEAK	4.00	4.00	4.00	-
Animal Control	5.00	5.00	5.00	-
<b>Public Safety</b>	<b>189.00</b>	<b>189.00</b>	<b>189.00</b>	<b>-</b>
Airport Authority	2.00	2.00	2.00	-
CCATS Transportation	11.00	12.00	12.00	-
<b>Transportation</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>
Public Works	6.00	7.00	9.00	2.00
County Garage	3.00	3.00	3.00	-
<b>Environmental Protection</b>	<b>9.00</b>	<b>10.00</b>	<b>12.00</b>	<b>2.00</b>
Economic Development	3.00	3.00	2.00	(1.00)
Beach Nourishment	1.40	1.00	1.00	-
Planning and Development	16.60	17.50	17.50	-
General Services	1.00	1.50	1.50	-
Cooperative Extension	1.00	1.00	1.00	-
<b>Economic &amp; Physical Development</b>	<b>23.00</b>	<b>24.00</b>	<b>23.00</b>	<b>(1.00)</b>
Health Center	33.00	34.00	34.00	-
Environmental Health	15.00	15.00	15.00	-
Social Services	134.00	135.00	135.00	-
Veterans	6.00	6.00	6.00	-
Aging	4.13	4.13	4.13	-
<b>Human Services</b>	<b>192.13</b>	<b>194.13</b>	<b>194.13</b>	<b>-</b>
Senior Center	2.87	2.87	2.87	-
Library	20.00	20.00	21.00	1.00
Parks and Recreation	7.50	7.50	7.50	-
Parks Maintenance	10.00	11.00	14.00	3.00
Civic Center	3.50	3.50	3.50	-
<b>Culture and Recreation</b>	<b>43.87</b>	<b>44.87</b>	<b>48.87</b>	<b>4.00</b>
<b>General Fund Total</b>	<b>548.00</b>	<b>552.00</b>	<b>558.00</b>	<b>6.00</b>
<b>Special Revenue Funds</b>				
Opioid PORT Team	6.00	6.00	6.00	-
<b>Total Governmental</b>	<b>554.00</b>	<b>558.00</b>	<b>564.00</b>	<b>6.00</b>



# New Positions FY26

The budget includes funding for six (6) new positions. The positions are:

- **Contract Specialist (Administration):** To review and track contracts and evaluate contract performance.
- **Groundskeeper (Public Works):** To perform grounds maintenance tasks for Courthouse Square, DSS, Jail, and Administration areas.
- **Assistant Library Director (Library):** To maintain operational efficiency, enhance staff development, and ensure strategic growth under the increased demands of the Carteret County Public Library System.
- **Maintenance Technician (2) (Parks Maintenance):** To maintain park grounds, athletic fields, buildings and equipment.
- **Assistant Parks Director (Parks Maintenance):** To assist in daily operations across multiple parks and project oversight of facility upgrades and new park development.



*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 \$60,000 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](http://www.carteretcountync.gov).*

## **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.

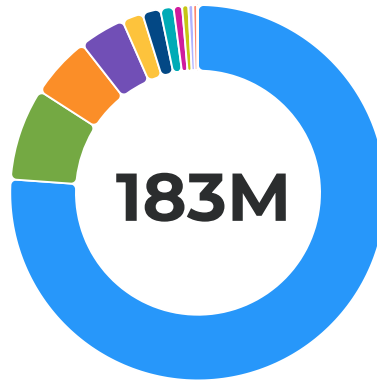
*The County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Carteret County uses long range policy and financial planning to guide its decision-making. The intent of the financial 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

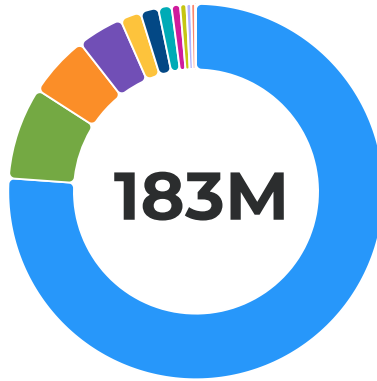
<p><b>Budget Planning Phase</b></p>	<p>The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision-making process which includes both short and long-range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed.</p>
<p><b>Budget Development Phase</b></p>	<p>Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with departments being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.</p>
<p><b>Policy Development Phase</b></p>	<p>The Board of Commissioners meets with county leadership to review priorities and establish goals for the upcoming fiscal year. These goals are utilized throughout the budget process to properly determine funding levels that align with the priorities established by the Board.</p>
<p><b>Budget Review And Modification Phase</b></p>	<p>The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.</p>
<p><b>Budget Adoption Phase</b></p>	<p>The County Manager's recommended budget is presented on May 19, 2025 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 2, 2025. In accordance with NC General Statute 159, Article 31, the budget will be adopted prior to June 30. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.</p>
<p><b>Budget Implementation Phase</b></p>	<p>Departments are accountable for budgetary control throughout the fiscal year. The Finance Department monitors and analyzes revenues and expenditures throughout the year. Expenditures and revenue patterns are examined on a weekly basis. The Finance Department also provides quarterly financial reports disclosing the County's actual revenues and expenditures as compared to the adopted budget.</p>

## FY26 Revenues by Fund



● General Fund	<b>\$139,016,000</b>	76.14%
● Occupancy Tax Fund	<b>\$14,515,000</b>	7.95%
● Fire Districts Fund	<b>\$9,781,000</b>	5.36%
● Rescue Squad Districts Fund	<b>\$7,228,000</b>	3.96%
● County Capital Improvements Fund	<b>\$3,275,000</b>	1.79%
● School Capital Projects Fund	<b>\$2,850,000</b>	1.56%
● County Capital Equipment	<b>\$2,095,000</b>	1.15%
● Revaluation Fund	<b>\$1,345,000</b>	0.74%
● DSS Fund	<b>\$1,000,000</b>	0.55%
● Emergency Telephone System Fund	<b>\$740,000</b>	0.41%
● Facilities/Debt Reserve Fund	<b>\$600,000</b>	0.33%
● Register of Deeds Trust Fund	<b>\$130,000</b>	0.07%
● Salter Path Special Tax Fund	<b>\$9,000</b>	0.00%

## FY26 Expenditures by Fund



<span style="color: blue;">●</span> General Fund	<b>\$139,016,000</b>	76.14%
<span style="color: green;">●</span> Occupancy Tax Fund	<b>\$14,515,000</b>	7.95%
<span style="color: orange;">●</span> Fire Districts Fund	<b>\$9,781,000</b>	5.36%
<span style="color: purple;">●</span> Rescue Squad Districts Fund	<b>\$7,228,000</b>	3.96%
<span style="color: yellow;">●</span> County Capital Improvements Fund	<b>\$3,275,000</b>	1.79%
<span style="color: darkblue;">●</span> School Capital Projects Fund	<b>\$2,850,000</b>	1.56%
<span style="color: teal;">●</span> County Capital Equipment	<b>\$2,095,000</b>	1.15%
<span style="color: magenta;">●</span> Revaluation Fund	<b>\$1,345,000</b>	0.74%
<span style="color: limegreen;">●</span> DSS Fund	<b>\$1,000,000</b>	0.55%
<span style="color: lightblue;">●</span> Emergency Telephone System Fund	<b>\$740,000</b>	0.41%
<span style="color: salmon;">●</span> Facilities/Debt Reserve Fund	<b>\$600,000</b>	0.33%
<span style="color: darkgreen;">●</span> Register of Deeds Trust Fund	<b>\$130,000</b>	0.07%
<span style="color: brown;">●</span> Salter Path Special Tax Fund	<b>\$9,000</b>	0.00%

# Revenue and Expenditure Statements

## As Presented in the Annual Comprehensive Financial Report

	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>GENERAL FUND</b>					
<b>Revenues</b>					
Ad valorem taxes	\$ 55,953,765	\$ 56,843,215	\$ 59,982,260	\$ 61,215,000	\$ 67,755,000
Other taxes	21,278,877	22,608,514	22,904,081	23,204,000	23,556,000
Permits and fees	5,827,335	5,191,039	4,783,326	4,947,000	4,776,000
Intergovernmental	18,113,078	19,450,568	17,900,788	18,824,500	19,970,000
Sales and services	4,457,109	5,313,666	5,816,644	6,726,000	6,813,000
Interest	(482,988)	2,501,378	4,663,472	4,620,000	4,220,000
Miscellaneous	298,383	270,604	263,248	367,000	186,000
<b>Total revenues</b>	<b>105,445,559</b>	<b>112,178,984</b>	<b>116,313,819</b>	<b>119,903,500</b>	<b>127,276,000</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	10,903,729	12,387,831	12,976,308	12,116,000	14,134,000
Public safety	16,179,457	18,460,539	19,879,864	22,740,000	23,597,000
Transportation	1,606,052	1,485,937	1,681,545	2,396,000	2,363,000
Environmental protection	4,295,454	4,606,680	5,051,364	6,447,000	6,194,000
Economic and physical development	7,281,483	3,425,622	3,472,771	3,694,000	5,576,000
Human services	18,962,942	19,988,550	21,620,404	22,360,000	23,628,000
Culture and recreation	5,241,797	4,144,798	4,764,293	4,853,000	5,828,000
Education	27,292,437	30,336,930	31,469,345	35,070,000	36,437,000
<b>Debt service:</b>					
Principal retirement	5,887,959	3,478,505	5,031,525	5,873,000	5,550,000
Interest and fees	704,245	566,715	1,299,513	2,170,000	2,275,000
<b>Total expenditures</b>	<b>96,700,945</b>	<b>98,882,107</b>	<b>107,246,932</b>	<b>117,719,000</b>	<b>125,582,000</b>
<b>Revenues (under) over expenditures</b>	<b>8,744,614</b>	<b>13,296,877</b>	<b>9,066,887</b>	<b>2,184,500</b>	<b>1,694,000</b>
<b>Other financing sources (uses)</b>					
Transfers in	9,771,473	13,792,200	7,562,426	7,690,000	9,540,000
Transfers out	(8,723,690)	(13,893,115)	(6,443,480)	(5,596,400)	(4,082,000)
Lease liabilities issued	1,654,610	142,637	-	-	-
Subscriptions liabilities issued	-	-	725,432	-	-
Contingency reserves	-	-	-	-	(9,352,000)
Appropriated fund balance	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,047,783</b>	<b>41,722</b>	<b>1,844,378</b>	<b>2,093,600</b>	<b>(3,894,000)</b>
<b>Net change in fund balance</b>	<b>\$ 9,792,397</b>	<b>\$ 13,338,599</b>	<b>\$ 10,911,265</b>	<b>\$ 4,278,100</b>	<b>\$ (2,200,000)</b>
Fund Balance, Beginning	69,188,466	78,980,863	92,319,462	103,230,727	107,508,827
Fund Balance, Ending	<b>\$ 78,980,863</b>	<b>\$ 92,319,462</b>	<b>\$ 103,230,727</b>	<b>\$ 107,508,827</b>	<b>\$ 105,308,827</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Adopted</b>



	FY22	FY23	FY24	FY25	FY26
<b>EMERGENCY TELEPHONE SYSTEM FUND</b>					
Revenues					
Intergovernmental	\$ -	\$ 199,535	\$ 191,141	\$ 117,000	\$ 127,000
Interest	-	36,192	66,201	40,000	40,000
Other financing sources - transfers in	8,912	20,760	3,634	1,000	-
<b>Total revenues</b>	<b>8,912</b>	<b>256,487</b>	<b>260,976</b>	<b>158,000</b>	<b>167,000</b>
Expenditures - public safety					
	177,715	155,882	157,290	354,000	740,000
Revenue & other financing sources over expenditures & other financing sources					
	(168,803)	100,605	103,686	(196,000)	(573,000)
<b>Ending Fund Balance</b>	<b>\$ 1,275,994</b>	<b>\$ 1,376,599</b>	<b>\$ 1,480,285</b>	<b>\$ 1,284,285</b>	<b>\$ 711,285</b>

**REGISTER OF DEEDS SPECIAL REVENUE FUND**

Revenues - permits and fees	\$ 98,462	\$ 73,997	\$ 67,512	\$ 70,000	\$ 130,000
Expenditures - general government	98,462	73,997	67,512	70,000	130,000
Revenues over expenditures	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**DSS REPRESENTATIVE PAYEE SERVICES FUND**

Revenues - intergovernmental	\$ 545,179	\$ 680,206	\$ 727,651	\$ 900,000	\$ 1,000,000
Expenditures - human services	571,535	607,554	753,253	900,000	1,000,000
Revenues over expenditures	(26,356)	72,652	(25,602)	-	-
<b>Ending Fund Balance</b>	<b>\$ 104,645</b>	<b>\$ 177,297</b>	<b>\$ 151,695</b>	<b>\$ 151,695</b>	<b>\$ 151,695</b>



	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>REVALUATION FUND</b>					
Revenues					
Interest	\$ -	\$ -	\$ -	\$ -	30,000
Expenditures - general government	-	-	-	-	1,345,000
Other financing sources					
Transfers in	-	-	-	-	700,000
Appropriated Fund Balance	-	-	-	-	615,000
<b>Total other financing sources</b>	-	-	-	-	1,315,000
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 TAX  
DISTRICTS FUND**

Revenues					
Ad valorem taxes	\$ 3,314,853	\$ 3,863,725	\$ 4,251,193	\$ 4,295,000	\$ 5,197,000
Other taxes	1,273,406	1,335,467	1,545,659	1,544,000	1,569,000
Intergovernmental	2,103	-	-	-	-
Interest	-	28,056	109,475	80,000	-
<b>Total revenues</b>	4,590,362	5,227,248	5,906,327	5,919,000	6,766,000
Expenditures - public safety	4,765,532	4,880,945	5,713,340	5,808,580	7,228,000
Revenue & other financing sources over (under) expenditures & other financing sources	(175,170)	346,303	192,987	110,420	(462,000)
Ending Fund Balance	\$ 1,375,111	\$ 1,721,414	\$ 1,914,401	\$ 2,024,821	\$ 1,562,821



	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>FIRE TAX DISTRICTS FUND</b>					
Revenues					
Ad valorem taxes	\$ 4,979,923	\$ 5,243,672	\$ 5,674,836	\$ 5,627,000	\$ 7,048,000
Other taxes	1,730,907	2,015,635	2,073,290	1,995,000	2,085,000
Intergovernmental	-	3,401	-	-	-
	-	82,795	148,390	110,000	
<b>Total revenues</b>	<b>6,710,830</b>	<b>7,345,503</b>	<b>7,896,516</b>	<b>7,732,000</b>	<b>9,133,000</b>
Expenditures - public safety	6,907,627	6,451,840	7,673,998	8,231,405	9,781,000
Revenues over (under) expenditures	(196,797)	893,663	222,518	(499,405)	(648,000)
Ending Fund Balance	\$ 2,315,523	\$ 3,209,186	\$ 3,431,704	\$ 2,932,299	\$ 2,284,299

**WATER TAX  
DISTRICT FUND**

Revenues					
Ad valorem taxes	\$ 19,906	\$ 4,366	\$ 2,958	\$ -	\$ -
Other taxes	121,532	(176)	-	-	-
Interest	-	104	241	-	-
<b>Total revenues</b>	<b>141,438</b>	<b>4,294</b>	<b>3,199</b>	<b>-</b>	<b>-</b>
Expenditures	285	-	-	-	-
Revenue over expenditures	141,153	4,294	3,199	-	-
Other financing (uses) - transfer out	(372,670)	-	(8,648)	-	-
Revenue & other financing sources over (under) expenditures & other financing sources	(231,517)	4,294	(5,449)	-	-
Ending Fund Balance	\$ 1,155	\$ 5,449	\$ -	\$ -	\$ -



	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>SALTER PATH TAX DISTRICT FUND</b>					
Revenues					
Ad valorem taxes	\$ 6,038	\$ 6,008	\$ 6,224	\$ 6,000	\$ 7,000
Other taxes	2,394	2,446	2,398	2,000	2,000
Interest	-	3,119	5,870	5,000	-
<b>Total revenues</b>	<b>8,432</b>	<b>11,573</b>	<b>14,492</b>	<b>13,000</b>	<b>9,000</b>
Expenditures - economic & physical development					
	1	-	-	-	9,000
Revenue over expenditures	8,431	11,573	14,492	13,000	-
Ending Fund Balance	\$ 104,763	\$ 116,336	\$ 130,828	\$ 143,828	\$ 143,828

**OCCUPANCY TAX FUND**

Revenues					
Other taxes	\$ 13,286,146	\$ 13,458,032	\$ 14,371,414	\$ 14,008,000	\$ 14,500,000
Interest	-	6,578	23,982	20,000	15,000
<b>Total revenues</b>	<b>13,286,146</b>	<b>13,464,610</b>	<b>14,395,396</b>	<b>14,028,000</b>	<b>14,515,000</b>
Expenditures - economic & physical development					
	6,573,628	6,655,905	7,113,560	6,930,000	7,180,000
Revenue over expenditures	6,712,518	6,808,705	7,281,836	7,098,000	7,335,000
Other financing (uses) - transfers out	(6,716,530)	(6,800,469)	(7,267,369)	(7,070,000)	(7,335,000)
Revenue & other financing sources over (under) expenditures & other financing sources	(4,012)	8,236	14,467	28,000	-
Ending Fund Balance	\$ 8,135	\$ 16,371	\$ 30,838	\$ 58,838	\$ 58,838



	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>CAPITAL RESERVE FUND</b>					
Revenues					
Interest	\$ -	\$ 30,490	\$ 53,761	\$ 40,000	\$ -
<b>Total revenues</b>	-	30,490	53,761	40,000	-
Expenditures - economic & physical development					
	-	-	-	-	-
Revenues over expenditures	-	30,490	53,761	40,000	-
Ending Fund Balance	\$ 1,090,777	\$ 1,121,267	\$ 1,175,028	\$ 1,215,028	\$ 1,215,028

**FACILITIES/ DEBT RESERVE FUND**

Revenues					
Interest	\$ -	\$ 275,178	\$ 523,513	\$ 500,000	\$ 418,000
<b>Total revenues</b>		275,178	523,513	500,000	418,000
Other financing sources (uses)					
Transfers in	1,500,000	935,000	1,540,000	100,000	182,000
Contingency	-	-	-	-	(600,000)
<b>Total other financing sources (uses)</b>	1,500,000	935,000	1,540,000	100,000	(418,000)
Revenue & other financing sources over (under) expenditures & other financing sources	1,500,000	1,210,178	2,063,513	600,000	-
Ending Fund Balance	\$ 8,939,494	\$ 10,149,672	\$ 12,213,185	\$ 12,813,185	\$ 12,813,185



	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>COUNTY CAPITAL EQUIPMENT FUND</b>					
Revenues					
Interest	\$ -	\$ 260,160	\$ 488,900	\$ 350,000	\$ 2,095,000
<b>Total revenues</b>	-	260,160	488,900	350,000	2,095,000
Expenditures - capital outlay					
	-	511,781	-	-	-
Revenues (under) over expenditures	-	(251,621)	488,900	350,000	2,095,000
Other financing sources (uses)					
Transfers in	3,054,943	6,900,000	10,306,395	-	-
Transfers out	-	-	(8,332,855)	(450,000)	(2,095,000)
Contingency	-	-	-	-	-
<b>Total other financing sources (uses)</b>	3,054,943	6,900,000	1,973,540	(450,000)	(2,095,000)
Revenue & other financing sources over (under) expenditures & other financing sources	3,054,943	6,648,379	2,462,440	(100,000)	-
Ending Fund Balance	\$ 3,054,943	\$ 9,703,322	\$ 12,165,762	\$ 12,065,762	\$ 12,065,762

	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>CAPITAL IMPROVEMENTS</b>					
Revenues					
Intergovernmental	\$ 1,673,465	\$ 773,981	\$ 1,592,651	\$ 697,000	\$ 825,000
Interest	-	140,020	303,718	200,000	175,000
Miscellaneous		-	175,000	6,000	
<b>Total revenues</b>	<b>1,673,465</b>	<b>914,001</b>	<b>2,071,369</b>	<b>903,000</b>	<b>1,000,000</b>
Expenditures - capital outlay	2,297,798	848,957	2,893,902	2,082,000	3,275,000
Revenue over expenditures	(624,333)	65,044	(822,533)	(1,179,000)	(2,275,000)
Other financing sources (uses)					
Transfers in	850,000	1,760,475	2,389,290	775,000	400,000
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>850,000</b>	<b>1,760,475</b>	<b>2,389,290</b>	<b>775,000</b>	<b>400,000</b>
Revenue & other financing sources over (under) expenditures & other financing sources	225,667	1,825,519	1,566,757	(404,000)	(1,875,000)
Ending Fund Balance	\$ 3,724,769	\$ 5,550,288	\$ 7,117,045	\$ 6,713,045	\$ 4,838,045
<b>SCHOOL CAPITAL</b>					
Revenues					
Intergovernmental	\$ -	\$ -	\$ 990,923	\$ 343,000	\$ -
Interest	-	62,119	124,641	90,000	50,000
<b>Total revenues</b>		<b>62,119</b>	<b>1,115,564</b>	<b>433,000</b>	<b>50,000</b>
Expenditures - capital outlay	2,181,492	3,542,455	4,554,655	3,867,518	2,850,000
Revenue over expenditures	(2,181,492)	(3,480,336)	(3,439,091)	(3,434,518)	(2,800,000)
Other financing sources - Transfers in	3,309,835	4,289,230	1,890,000	3,120,000	2,800,000
Revenue & other financing sources (under) over expenditures & other financing sources	1,128,343	808,894	(1,549,091)	(314,518)	-
Ending Fund Balance	\$ 1,333,118	\$ 2,142,012	\$ 592,921	\$ 278,403	\$ 278,403



	Actual FY22	Actual FY23	Actual FY24	Projected FY25	Adopted FY26
<b>WATER FUND*</b>					
Revenues					
Operating revenues	\$ 1,095,905	\$ 1,053,436	\$ 514,563	\$ -	-
Nonoperating revenues	-	36,264	4,045,208	-	-
Gain on sale of system	-	-	-	-	-
<b>Total revenues</b>	<b>1,095,905</b>	<b>1,127,889</b>	<b>4,559,771</b>	<b>-</b>	<b>-</b>
Expenditures					
Operating	1,005,214	1,175,486	609,467	-	-
Debt service	43,586	-	-	-	-
Contingency	-	-	-	-	-
<b>Total expenditures</b>	<b>1,048,800</b>	<b>1,175,486</b>	<b>609,467</b>	<b>-</b>	<b>-</b>
Revenue over expenditures	47,105	(122,050)	3,950,304	-	-
Other financing sources					
- Transfers in	372,670	-	8,648	-	-
Other financing uses - Transfers out	-	-	(9,685,839)	-	-
<b>Total other financing sources (uses)</b>	<b>372,670</b>	<b>-</b>	<b>(9,677,191)</b>	<b>-</b>	<b>-</b>
Revenue & other financing sources over (under) expenditures & other financing sources	419,775	(85,786)	(5,726,887)	-	-
Ending Net Position	\$ 5,812,673	\$ 5,726,887	\$ -	\$ -	-

Note: Water Fund Actual FY22 - Actual FY24, accrual basis of accounting

\*County sold the water system 12/15/2023



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, 2024, the audited general fund unassigned fund balance was \$47.06 million or 43.45 percent of general fund expenditures compared to \$43.12 million or 43.45% of fiscal year 2023 expenditures. The significant fund balance increase was due to three key factors: fund balance restricted by state statute decreased \$2.41 million, expenditures were less than projected, and revenue categories such as ad valorem taxes and investment earnings exceeded projections. These three items combined resulted in an unassigned fund balance increase. Management's continued proactive emphasis on monitoring spending across departments to promote savings and efficiency contributed to a positive increase in fund balance. As a result, the County ended the year in a strong financial position.

Carteret County's unassigned fund balance is projected to increase by approximately \$1.41 million to \$48.47 million (41.19% of expenditures) in FY25. The primary factor for the increase is due to revenues exceeding estimates, such as ad valorem taxes and 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:**

The fiscal year 26 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 and the impact of tariffs. Currently, the County is incurring increased costs in supplies and contracted services.

The County continues to work with consultants regarding the construction of a new detention center. If this project moves forward, the County may issue debt in calendar year 2026. Also, the County is considering a renovation project to relocate and provide more space for a 911 / Emergency Operations Center. Another area of capital focus is improving and expanding parks and recreational facilities. 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. In late FY24, the County issued \$22 million of the authorized amount, and this completes the issuing of the \$42 million authorized bonds.

In addition to the above, the County, along with its financial advisors, has considered and continues to consider a healthy balance of pay as you go for capital needs and long-term financing. Over the last year, and in the FY26 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, 2025 fund balance calculation. The Emergency Telephone System Fund appropriates \$573,000 fund balance, a 44.62% decrease, Revaluation Fund appropriates \$615,000, a 100.00% decrease, Rescue Special Taxing Districts Fund appropriates



\$462,000 fund balance, a 22.82% decrease, Fire Special Taxing Districts Fund appropriates \$648,000, a 22.10% decrease, and the County Capital Improvements Fund appropriates \$1,875,000 fund balance, a 27.93% decrease.

The Emergency Telephone System Fund's FY26 budget is \$740,000, and \$573,000 fund balance is appropriated, decreasing fund balance 44.62%. 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 more than 20% fund balance. Carteret County's fund balance exceeds this amount, and as a result, the State is allocating \$127,000 to the County, and the balance must be accumulated fund balance. The projected fund balance on June 30, 2026 should be less than the 20% requirement. The County expects traditional state funding levels, ~\$400,000 annually, to return in FY27.

The Revaluation Fund's FY26 budget is \$1,315,000, and \$615,000 fund balance uses all the available balance. The County's 2025 revaluation appeal process is scheduled to be completed in FY26.

The Rescue Special Taxing Districts Fund's FY26 budget is \$7,230,000. The budget appropriates \$462,000 fund balance, a 22.82% decrease. The appropriation of fund balance is the accumulation of district funds for large capital needs based on the district's capital replacement schedule.

The Fire Special Taxing Districts Fund's FY26 budget is \$9,785,000. The budget appropriates \$648,000 fund balance, a 22.10% decrease. The appropriation of fund balance is the accumulation of district funds for large capital needs based on the district's capital replacement schedule.

The County Capital Improvement Fund's FY26 budget is \$2,750,000, and \$1,875,000 fund balance is appropriated, decreasing fund balance by 27.93%. The fund accounts for various improvements to 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 Fund Balance 06/30/25	Projected Revenues	Transfers In	Projected Expenditures	Transfers Out	Projected Fund Balance 06/30/26	Projected Change in Fund Balance	Projected % Change in Fund Balance
<b>Major Fund</b>								
General	107,508,827	127,276,000	9,540,000	134,934,000	4,082,000	105,308,827	(2,200,000)	-2.05%
<b>Non-Major Funds</b>								
<b>Emergency Telephone System</b>								
Emergency Telephone System	1,284,285	167,000	-	740,000	-	711,285	(573,000)	-44.62%
Register of Deeds Trust	-	130,000	-	130,000	-	-	-	0.00%
DSS Payee Fund	151,695	1,000,000	-	1,000,000	-	151,695	-	0.00%
Revaluation Fund	615,000	30,000	700,000	1,345,000	-	-	(615,000)	-100.00%
Rescue Districts	2,024,821	6,766,000	-	7,228,000	-	1,562,821	(462,000)	-22.82%
Fire District	2,932,299	9,133,000	-	9,781,000	-	2,284,299	(648,000)	-22.10%
Salter Path District	128,336	8,000	-	8,000	-	128,336	-	0.00%
Water Tax District	-	-	-	-	-	-	-	0.00%
Occupancy Tax	58,838	14,515,000	-	7,180,000	7,335,000	58,838	-	0.00%
Capital Reserve	1,215,028	-	-	-	-	1,215,028	-	0.00%
County Capital Improvement	6,713,045	1,000,000	400,000	3,275,000	-	4,838,045	(1,875,000)	-27.93%
County Capital Equipment	12,065,762	2,095,000	-	-	2,095,000	12,065,762	-	0.00%
<b>Facilities / Debt Reserve</b>								
Capital Fund	12,139,672	400,000	100,000	500,000	-	12,139,672	-	0.00%
School Capital	278,403	50,000	2,800,000	2,850,000	-	278,403	-	0.00%



# Fund Transfers

The County transfers funds to other funds for various purposes. Below is a schedule of interfund transfers for FY26.

Transfer from Fund	General	School Projects	Facilities / Debt Reserve Capital Fund	County Capital	
				Improvement Fund	Revaluation Fund
General	\$ -	\$ 2,800,000	\$ 182,000	\$ 400,000	\$ 700,000
American Rescue Plan Act	110,000				
Occupancy	7,335,000	-	-	-	-
County Capital Equipment	2,095,000	-	-	-	-
	\$ 9,540,000	\$ 2,800,000	\$ 182,000	\$ 400,000	\$ 700,000

Total Budget - All Funds	\$ 182,584,000
Less Interfund Transfers	(13,622,000)
	<u>\$ 168,962,000</u>

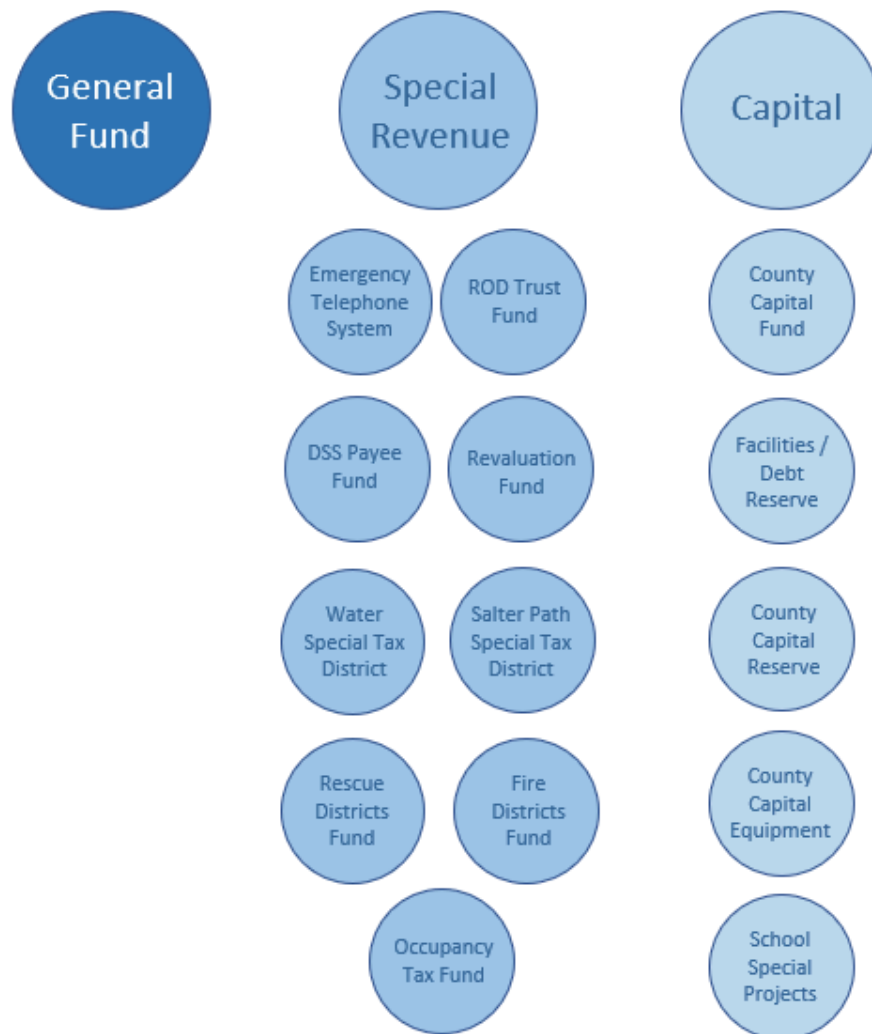
Note: American Rescue Plan Act Fund is not an annually budgeted fund, but a grant project ordinance.



# Funds Summary Overview

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.

## Carteret County Fund Structure Modified Accrual Basis of Budgeting



# Major Funds

**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.

# Non-Major 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 Districts Fund* – Accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts.
- *Fire Districts 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.

Department	Funds														
	General	Emergency Telephone System	Register of Deeds Trust	DSS Payee	Revaluation Fund	Water Special Tax	Salter Path Special Tax	Rescue Special Tax	Fire Special Tax	Occupancy Tax	County Capital Improvements	Facilities / Debt Reserve	County Capital Equipment	County Capital Reserve	School Capital Projects
Governing Body	X														
Administration	X														
Information Technology	X														
Finance	X														
Human Resources	X														
Tax	X			X						X					
Legal	X														
Court Facilities	X														
Elections	X														
Register of Deeds	X	X													
Public Buildings	X									X					
Sheriff	X														
Paramedics	X						X								
County Rescue Services	X						X								
Emergency Management	X						X	X							
Fire Marshal	X						X	X							
Consolidated Communications	X	X													
Carteret SPEAK	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														



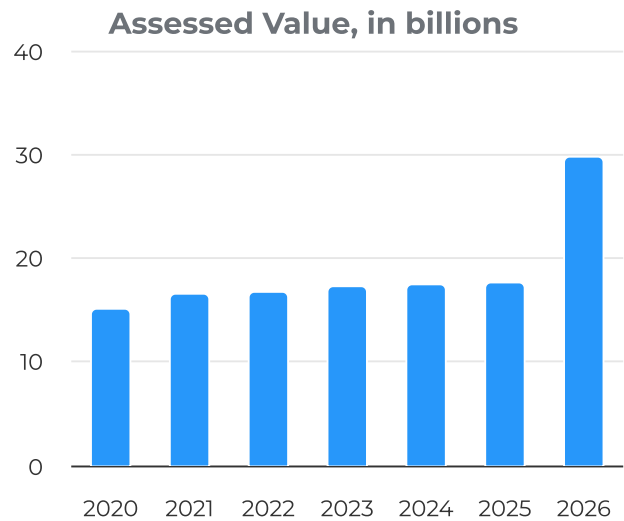
# Funding Sources Overview

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

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 \$0.225 per \$100 assessed valuation. This equals \$67.05 million in general fund revenues under the new schedule of values compiled from the 2025 real property revaluation completed in early 2025. In the general fund, one cent on the tax rate generates approximately \$2.9 million in revenue. 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.



Taxing District	Revenue Neutral Rate	Recommended Rate
Carteret County	21.05	22.50
Salter Path Oceanfront	2.00	2.00
Beaufort Rescue	4.00	4.50
Broad & Gales Creek Rescue	4.00	4.00
Mill Creek Rescue	6.00	9.00
Mitchell Village Rescue	2.50	2.50
Newport Rescue	3.00	3.00
Otway Rescue	6.50	6.50
Sea Level Rescue	6.50	7.00
South River Rescue District	6.50	7.00
Western Carteret Rescue	4.50	4.75
Atlantic Fire District*	5.00	-
Beaufort Fire District	6.50	8.00
Broad & Gales Creek Fire District	3.00	4.00
Cedar Island Fire District	6.00	10.00
Davis Fire District*	6.50	-
Down East Fire District*	-	7.00
Harkers Island Fire District	7.50	9.00
Harlowe Fire District	5.00	7.50
Marshallberg Fire District	5.50	5.50
Mill Creek Fire District	5.00	7.50
Mitchell Village Fire District	5.00	5.00
Newport Fire	7.50	7.50
North River Fire District	4.50	4.50
Otway Fire District	6.50	6.50
Salter Path Fire District	7.00	10.00
Sea Level Fire District*	5.50	-
South River Fire District	4.75	5.00
Stacy Fire District*	6.00	-
Stella Fire District	7.00	7.25
Western Carteret Fire District	5.00	5.25
Wildwood Fire District	8.00	8.00
<i>*Consolidation of Atlantic, Davis, Sea Level, &amp; Stacy Fire Districts into Down East Fire District.</i>		

# 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 sales taxes increased 1.32% in FY 24 and is estimated to increase an additional 1.31% in FY 25. With revenue projections based off current economic conditions, the County is assuming a nominal increase of 1.5% growth over FY 25 sales tax for FY 26.

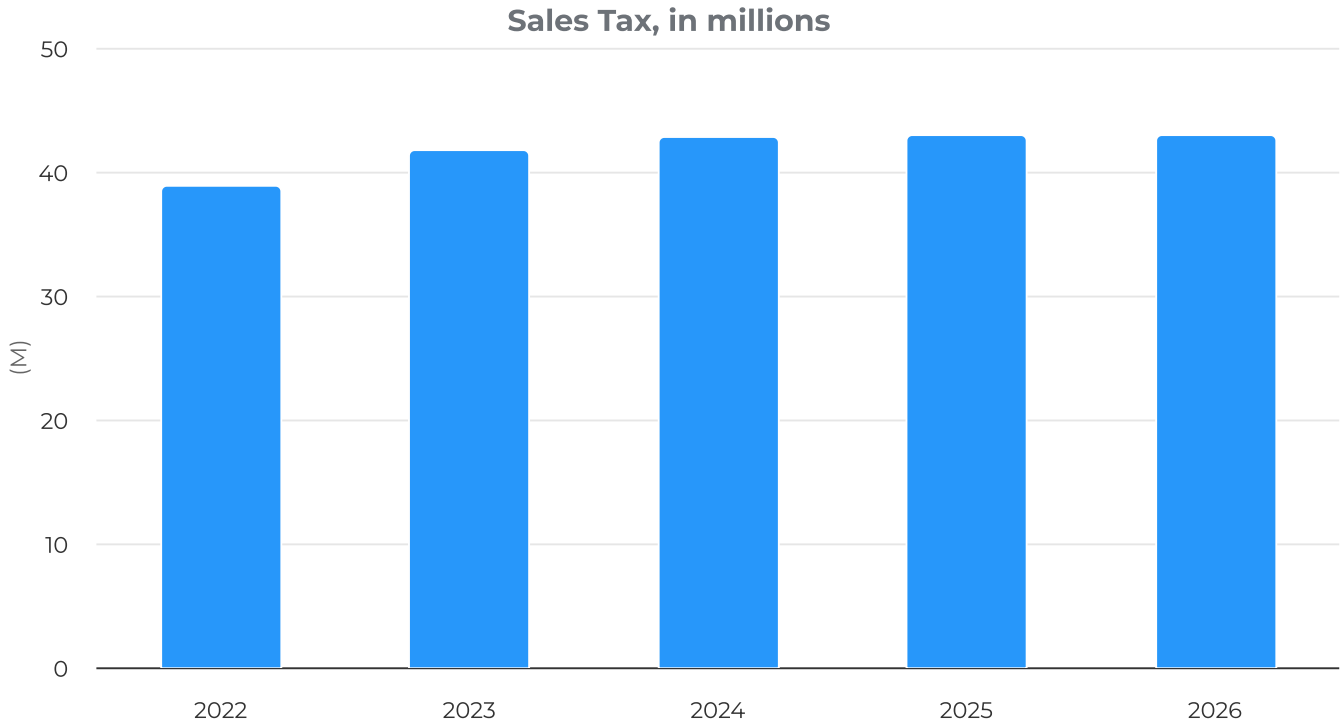
Another factor that makes forecasting sales tax revenues difficult is the process of collecting and allocating sales tax. Sales made in July are collected by the State in August, processed and allocated in September and distributed to the County in October. Therefore, sales tax revenues are on a three-month 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 16.92% (\$23.50 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 2022, 2023, 2024 are actual revenues, 2025 is estimated and 2026 is adopted.

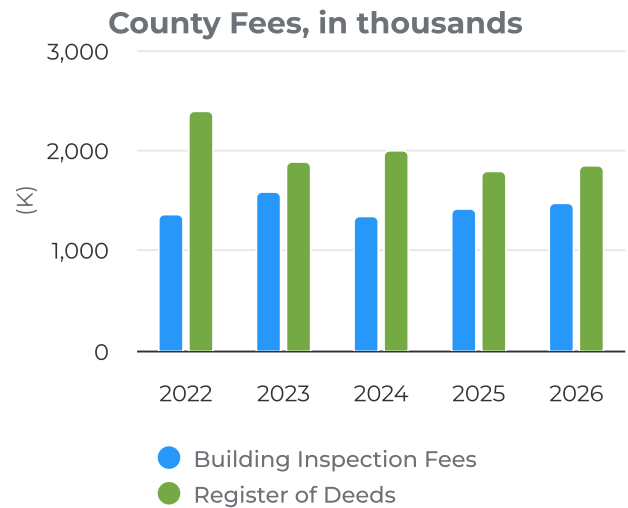


# Intergovernmental

This category represents \$19,970,000 or 14% of general fund revenues. The fiscal year 2026 budget reflects intergovernmental revenues remaining at a similar level to the amended 2025 fiscal year budget with a decrease of less than 2.0%. The largest single revenue source in this category is state and federal assistance for Human Services, primarily Social Services and Public Health.

# Permits and Fees

Accounting for 3% or \$4,776,000 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. The County predicts revenue growth in building inspection fees and budgeted an additional \$65,000 from amended 2025 fiscal year budget. The graph shown here displays register of deeds and building inspection fees. Fiscal years 2022, 2023, 2024 are actual revenues, 2025 is projected and 2026 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 \$6,813,000, a 7% increase from the amended 2025 fiscal year budget.

# Investment Earnings

Budgeted investment earnings are \$4,220,000 for the general fund. Investment earnings have increased in the past several years due to rising short-term interest rates. The County will continue to monitor interest rates and manage investments.

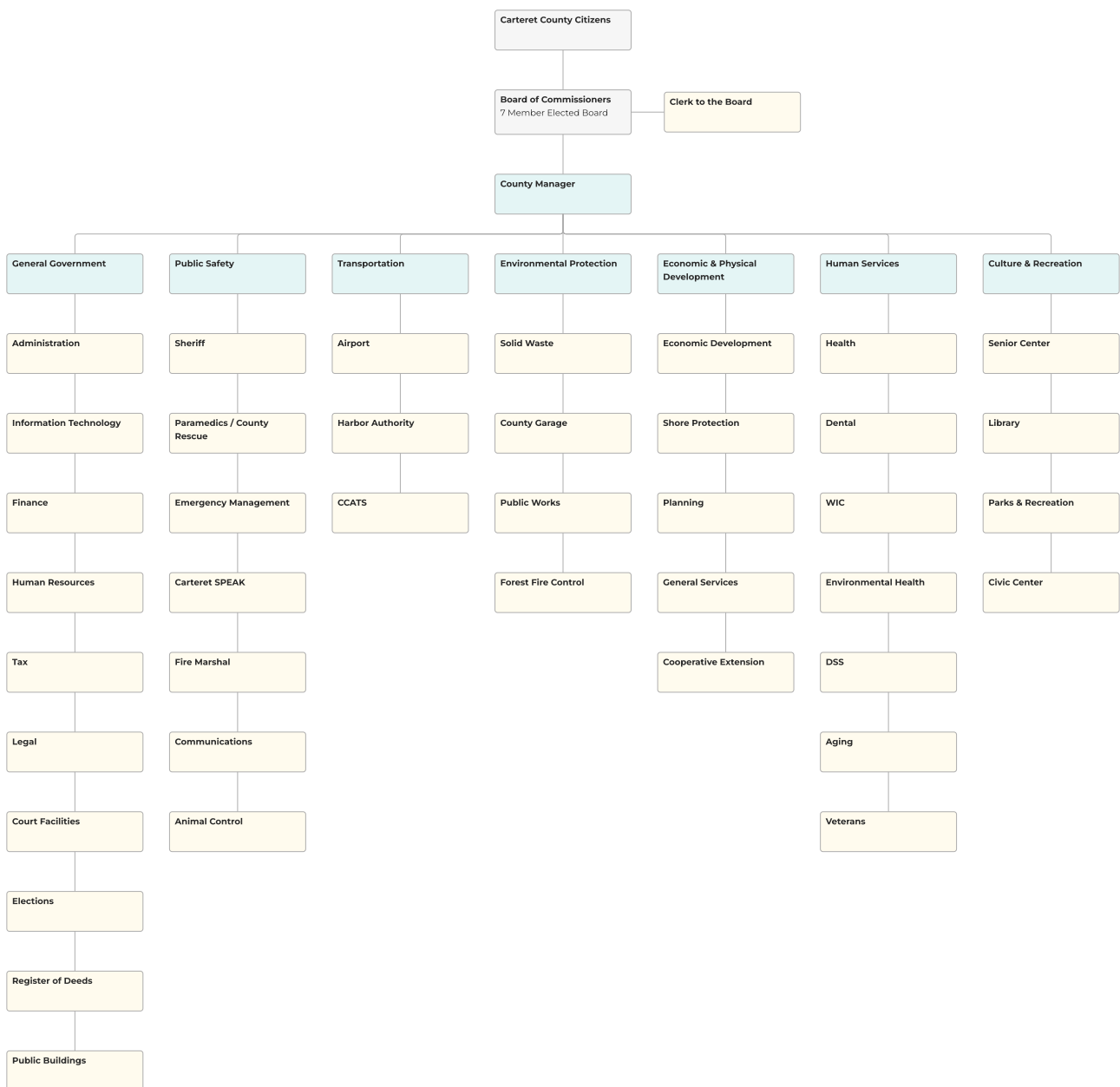
# Other Financing Sources

This category accounts for \$11,740,000 of general fund revenues, and typically includes inter-fund transfers, contingencies, and fund balance appropriations. There is \$200,000 of health reserve fund balance appropriated in the adopted budget. The general fund has a fund balance appropriation of \$2,200,000. On June 30, 2024, the County's general fund balance was \$103,230,727. Of that amount, \$47,060,567 was unassigned and was 41% of general fund expenditures.

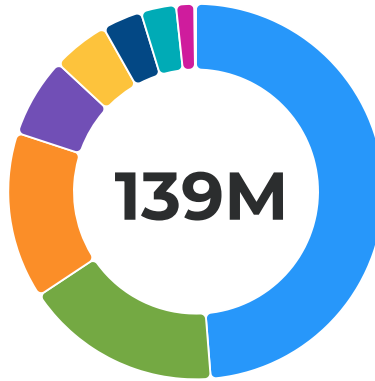
# General Fund Summary

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.



## FY26 Revenues by Revenue Source

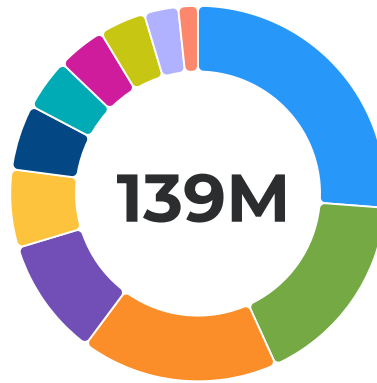


<span style="color: blue;">●</span> Ad Valorem Taxes	<b>\$67,755,000</b>	48.74%
<span style="color: green;">●</span> Other Taxes	<b>\$23,556,000</b>	16.94%
<span style="color: orange;">●</span> Intergovernmental	<b>\$19,970,000</b>	14.37%
<span style="color: purple;">●</span> Transfers	<b>\$9,540,000</b>	6.86%
<span style="color: yellow;">●</span> Sales and Services	<b>\$6,813,000</b>	4.90%
<span style="color: darkblue;">●</span> Permits and Fees	<b>\$4,776,000</b>	3.44%
<span style="color: teal;">●</span> Interest	<b>\$4,220,000</b>	3.04%
<span style="color: pink;">●</span> Appropriated Fund Balance	<b>\$2,200,000</b>	1.58%
<span style="color: lightgreen;">●</span> Miscellaneous	<b>\$186,000</b>	0.13%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Ad Valorem Taxes	\$59,979,942	\$59,610,000	\$69,255,000	\$67,755,000	13.66%
Permits and Fees	\$4,696,342	\$4,753,400	\$4,776,000	\$4,776,000	0.48%
Other Taxes	\$22,904,080	\$23,356,000	\$23,556,000	\$23,556,000	0.86%
Intergovernmental	\$17,987,420	\$20,255,847	\$19,887,000	\$19,970,000	-1.41%
Sales and Services	\$5,831,478	\$6,347,000	\$6,768,000	\$6,813,000	7.34%
Miscellaneous	\$248,714	\$165,000	\$185,000	\$186,000	12.73%
Interest	\$4,636,893	\$3,920,000	\$4,220,000	\$4,220,000	7.65%
Transfers	\$8,287,858	\$7,955,635	\$8,040,000	\$9,540,000	19.92%
Appropriated Fund Balance	-	\$9,213,825	\$2,200,000	\$2,200,000	-76.12%
<b>Total Revenues</b>	<b>\$124,572,726</b>	<b>\$135,576,707</b>	<b>\$138,887,000</b>	<b>\$139,016,000</b>	<b>2.54%</b>

## FY26 Expenditures by Function



<span style="color: blue;">●</span> Education	<b>\$36,437,000</b>	26.21%
<span style="color: green;">●</span> Human Services	<b>\$23,628,000</b>	17.00%
<span style="color: orange;">●</span> Public Safety	<b>\$23,597,000</b>	16.97%
<span style="color: purple;">●</span> General Government	<b>\$14,134,000</b>	10.17%
<span style="color: yellow;">●</span> Contingency	<b>\$9,352,000</b>	6.73%
<span style="color: darkblue;">●</span> Debt	<b>\$7,825,000</b>	5.63%
<span style="color: teal;">●</span> Environmental Protection	<b>\$6,194,000</b>	4.46%
<span style="color: magenta;">●</span> Culture and Recreation	<b>\$5,828,000</b>	4.19%
<span style="color: limegreen;">●</span> Economic Development	<b>\$5,576,000</b>	4.01%
<span style="color: lightblue;">●</span> Transfers	<b>\$4,082,000</b>	2.94%
<span style="color: salmon;">●</span> Transportation	<b>\$2,363,000</b>	1.70%

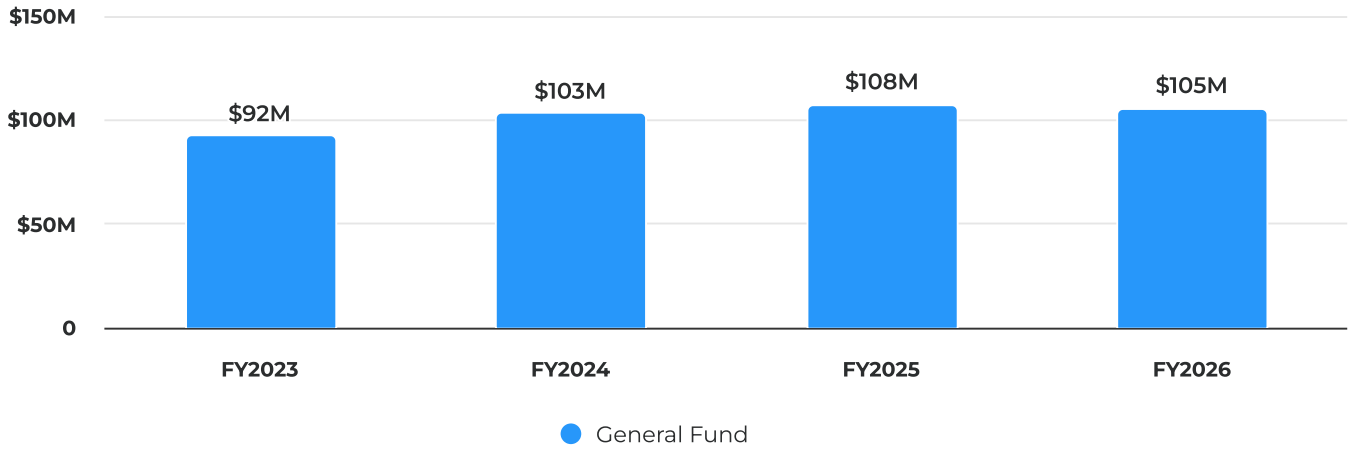
### Expenditures by Function

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
General Government	\$12,096,371	\$15,258,159	\$14,134,000	\$14,134,000	-7.37%
Public Safety	\$19,879,864	\$24,113,244	\$24,519,000	\$23,597,000	-2.14%
Transportation	\$1,681,545	\$2,612,450	\$2,363,000	\$2,363,000	-9.55%
Environmental Protection	\$5,051,364	\$6,343,732	\$6,194,000	\$6,194,000	-2.36%
Economic Development	\$3,472,771	\$4,167,868	\$5,576,000	\$5,576,000	33.79%
Human Services	\$21,620,404	\$24,940,408	\$23,404,000	\$23,628,000	-5.26%
Debt	\$6,331,038	\$8,394,000	\$7,825,000	\$7,825,000	-6.78%
Education	\$31,469,345	\$35,073,190	\$35,937,000	\$36,437,000	3.89%
Culture and Recreation	\$4,764,293	\$5,282,842	\$5,837,000	\$5,828,000	10.32%
Transfers	\$7,683,480	\$5,596,220	\$4,082,000	\$4,082,000	-27.06%
Contingency	-	\$6,249,353	\$9,016,000	\$9,352,000	49.65%
<b>Total Expenditures</b>	<b>\$114,050,476</b>	<b>\$138,031,466</b>	<b>\$138,887,000</b>	<b>\$139,016,000</b>	<b>0.71%</b>



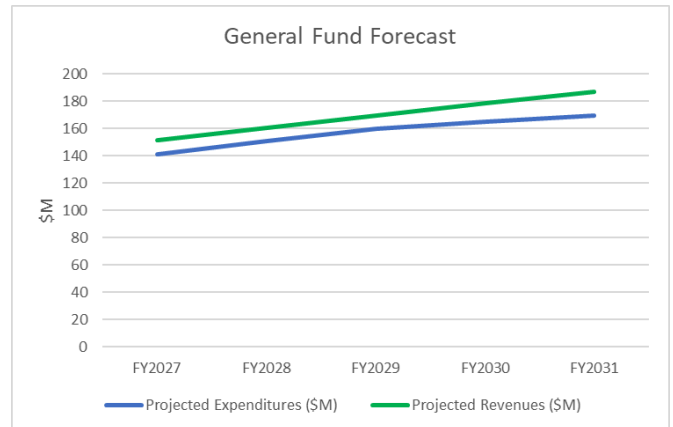
# Fund Balance

Fund Balance Projections



# General Fund Forecasting

Carteret County Government’s multi-year financial forecast provides a forward-looking assessment of anticipated revenues, expenditures, and service demands over the next several years. The forecast is not a budget, but rather a planning tool designed to help county leaders evaluate long-term fiscal trends, identify potential challenges, and make informed policy decisions. It reflects assumptions about economic conditions, population growth, service delivery needs, and state and federal funding levels. By projecting future financial conditions, the County can proactively align resources with strategic priorities and ensure the continued delivery of essential public services while maintaining fiscal sustainability.



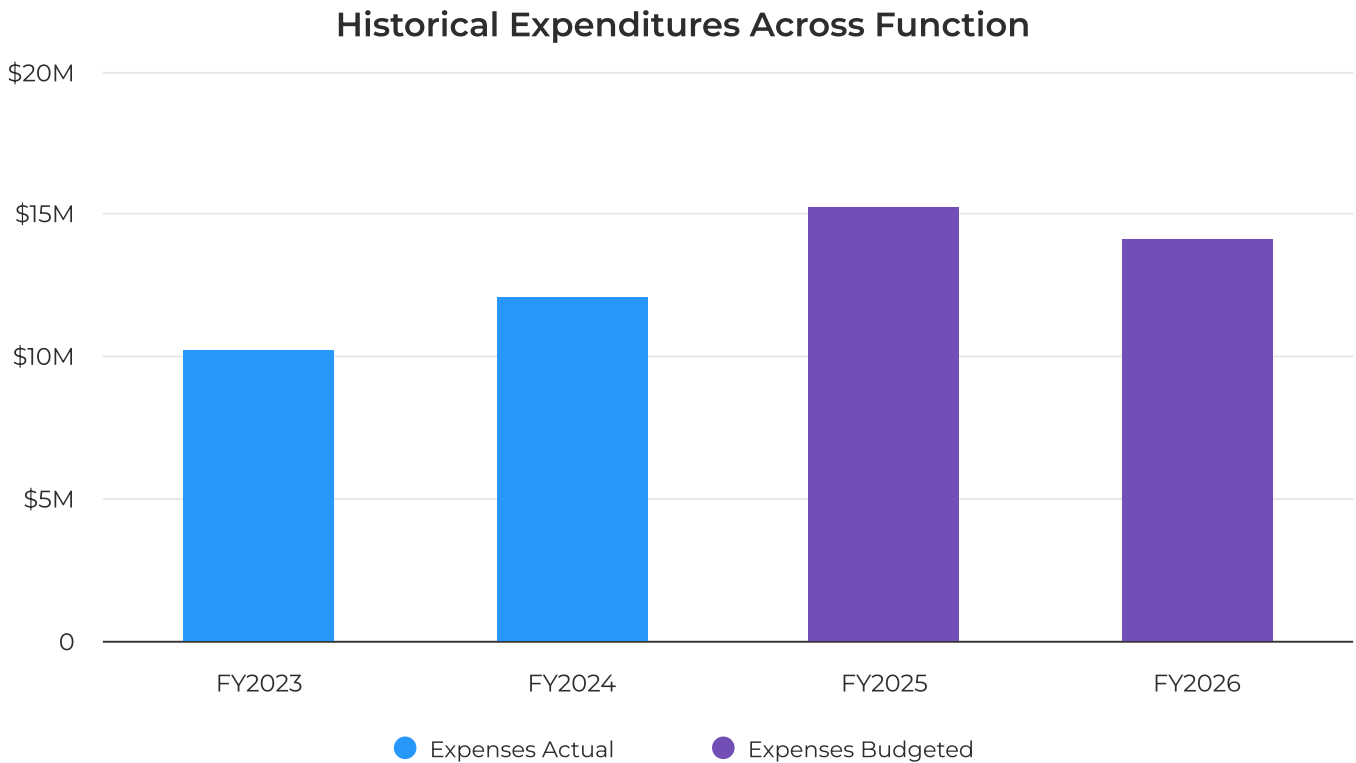
Fiscal Year	Projected Expenditures (\$M)	Projected Revenues (\$M)
FY2027	\$ 141.3	\$ 151.5
FY2028	\$ 150.6	\$ 160.3
FY2029	\$ 160.0	\$ 169.2
FY2030	\$ 164.6	\$ 178.2
FY2031	\$ 169.4	\$ 187.1



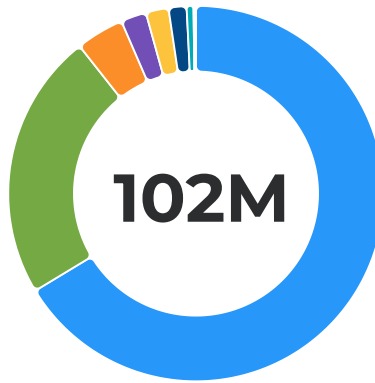
# General Government

This service area, which accounts for \$14,134,000 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 7.4% from FY 2025. The legal department's decrease of 56.13% is a result of the transition of legal work from an in-house County Attorney to contracted services. Decreases in Human Resources, Public Buildings, and Information Technology are due to non-recurring contracts and projects funded in FY25. The adopted budget funds a new Contract Specialist position in the Administration department.

## Expenditure Summary



## FY26 Revenues by Revenue Source

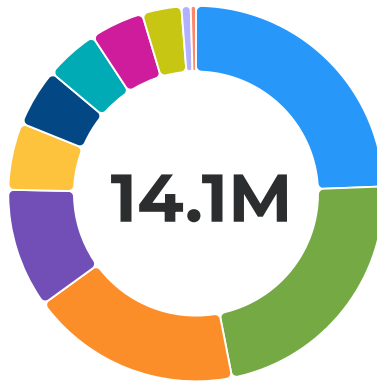


<span style="color: blue;">●</span> Ad Valorem Taxes	<b>\$67,755,000</b>	66.35%
<span style="color: green;">●</span> Other Taxes	<b>\$23,500,000</b>	23.01%
<span style="color: orange;">●</span> Interest	<b>\$4,220,000</b>	4.13%
<span style="color: purple;">●</span> Permits and Fees	<b>\$2,250,000</b>	2.20%
<span style="color: yellow;">●</span> Appropriated Fund Balance	<b>\$2,000,000</b>	1.96%
<span style="color: darkblue;">●</span> Intergovernmental	<b>\$1,575,000</b>	1.54%
<span style="color: teal;">●</span> Sales and Services	<b>\$589,000</b>	0.58%
<span style="color: magenta;">●</span> Transfers	<b>\$155,000</b>	0.15%
<span style="color: limegreen;">●</span> Miscellaneous	<b>\$70,000</b>	0.07%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Ad Valorem Taxes	\$59,979,942	\$59,610,000	\$69,255,000	\$67,755,000	13.66%
Permits and Fees	\$2,067,160	\$2,290,400	\$2,250,000	\$2,250,000	-1.76%
Other Taxes	\$22,849,984	\$23,300,000	\$23,500,000	\$23,500,000	0.86%
Intergovernmental	\$1,820,072	\$1,545,000	\$1,575,000	\$1,575,000	1.94%
Sales and Services	\$393,642	\$287,000	\$574,000	\$589,000	105.23%
Miscellaneous	\$84,056	\$40,000	\$70,000	\$70,000	75.00%
Interest	\$4,636,893	\$3,920,000	\$4,220,000	\$4,220,000	7.65%
Transfers	\$879,241	\$155,000	\$155,000	\$155,000	0.00%
Appropriated Fund Balance	-	\$8,997,825	\$2,000,000	\$2,000,000	-77.77%
<b>Total Revenues</b>	<b>\$92,710,990</b>	<b>\$100,145,225</b>	<b>\$103,599,000</b>	<b>\$102,114,000</b>	<b>1.97%</b>

## FY26 Expenditures by Department



<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Information Technology</li> <li><span style="color: green;">●</span> Tax</li> <li><span style="color: orange;">●</span> Public Buildings</li> <li><span style="color: purple;">●</span> Finance</li> <li><span style="color: yellow;">●</span> Register of Deeds</li> <li><span style="color: darkblue;">●</span> Elections</li> <li><span style="color: teal;">●</span> Administration</li> <li><span style="color: pink;">●</span> Human Resources</li> <li><span style="color: lightgreen;">●</span> Governing Body</li> <li><span style="color: lightblue;">●</span> Legal</li> <li><span style="color: red;">●</span> Court Facilities</li> </ul>	<table border="0"> <tr> <td style="padding-right: 10px;"><b>\$3,449,000</b></td> <td style="padding-right: 10px;"><b>24.40%</b></td> </tr> <tr> <td><b>\$3,181,000</b></td> <td><b>22.51%</b></td> </tr> <tr> <td><b>\$2,561,000</b></td> <td><b>18.12%</b></td> </tr> <tr> <td><b>\$1,456,000</b></td> <td><b>10.30%</b></td> </tr> <tr> <td><b>\$815,000</b></td> <td><b>5.77%</b></td> </tr> <tr> <td><b>\$707,000</b></td> <td><b>5.00%</b></td> </tr> <tr> <td><b>\$656,000</b></td> <td><b>4.64%</b></td> </tr> <tr> <td><b>\$654,000</b></td> <td><b>4.63%</b></td> </tr> <tr> <td><b>\$479,000</b></td> <td><b>3.39%</b></td> </tr> <tr> <td><b>\$112,000</b></td> <td><b>0.79%</b></td> </tr> <tr> <td><b>\$64,000</b></td> <td><b>0.45%</b></td> </tr> </table>	<b>\$3,449,000</b>	<b>24.40%</b>	<b>\$3,181,000</b>	<b>22.51%</b>	<b>\$2,561,000</b>	<b>18.12%</b>	<b>\$1,456,000</b>	<b>10.30%</b>	<b>\$815,000</b>	<b>5.77%</b>	<b>\$707,000</b>	<b>5.00%</b>	<b>\$656,000</b>	<b>4.64%</b>	<b>\$654,000</b>	<b>4.63%</b>	<b>\$479,000</b>	<b>3.39%</b>	<b>\$112,000</b>	<b>0.79%</b>	<b>\$64,000</b>	<b>0.45%</b>
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<b>\$656,000</b>	<b>4.64%</b>																						
<b>\$654,000</b>	<b>4.63%</b>																						
<b>\$479,000</b>	<b>3.39%</b>																						
<b>\$112,000</b>	<b>0.79%</b>																						
<b>\$64,000</b>	<b>0.45%</b>																						

### Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Governing Body	\$322,411	\$454,000	\$479,000	\$479,000	5.51%
Administration	\$490,170	\$541,340	\$656,000	\$656,000	21.18%
Information Technology	\$2,841,942	\$4,284,706	\$3,449,000	\$3,449,000	-19.50%
Finance	\$1,142,177	\$1,309,982	\$1,456,000	\$1,456,000	11.15%
Human Resources	\$594,915	\$815,750	\$654,000	\$654,000	-19.83%
Tax	\$3,066,793	\$2,966,495	\$3,181,000	\$3,181,000	7.23%
Legal	\$127,409	\$255,327	\$112,000	\$112,000	-56.13%
Court Facilities	\$53,995	\$64,000	\$64,000	\$64,000	0.00%
Elections	\$699,958	\$686,214	\$707,000	\$707,000	3.03%
Register of Deeds	\$687,051	\$804,823	\$815,000	\$815,000	1.26%
Public Buildings	\$2,069,550	\$3,075,522	\$2,561,000	\$2,561,000	-16.73%
<b>Total Expenditures</b>	<b>\$12,096,371</b>	<b>\$15,258,159</b>	<b>\$14,134,000</b>	<b>\$14,134,000</b>	<b>-7.37%</b>



# 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. 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 service, provided in a cost-effective and compassionate manner.

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

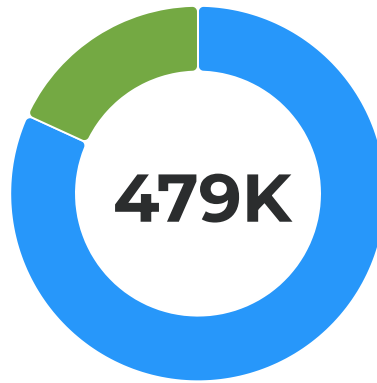
## Major Accomplishments

- Improved communication and collaboration with our federal, state, and local government partners.
- Purchased land for a potential Detention Center and future county development.
- Issued final \$22 million in Public School General Obligation Bonds for building additions and improvements.

## 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 for maintaining our waterways. (SPI #4 BMI #9)
- Improve and expand parks and recreational facilities. (SPI #5 BMI #11)
- Stabilize workforce and decrease turnover rate. (SPI #1 BMI #5)

### FY26 Expenditures by Object



● Operating	\$392,000	81.84%
● Personnel	\$87,000	18.16%

### Expenditures by Object

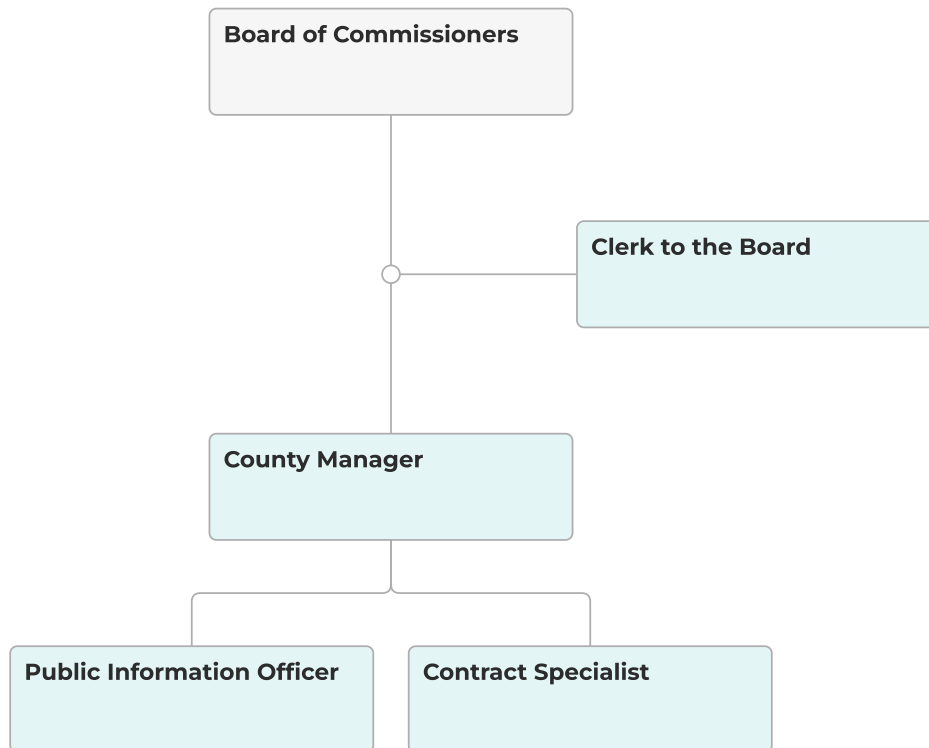
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$73,109	\$79,000	\$87,000	\$87,000	10.13%
Operating	\$249,302	\$375,000	\$392,000	\$392,000	4.53%
<b>Total Expenditures</b>	<b>\$322,411</b>	<b>\$454,000</b>	<b>\$479,000</b>	<b>\$479,000</b>	<b>5.51%</b>

# Administration

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>

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Administration</b>					
Full Time	3.00	3.00	4.00	4.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>33.33%</b>

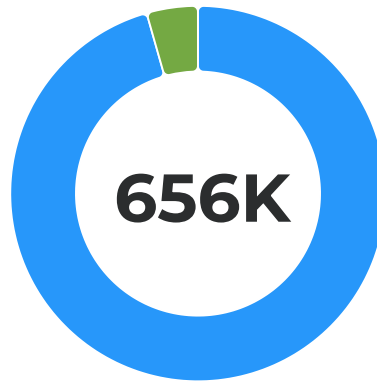
### Major Accomplishments

- Continued developing a strategic plan for long-term planning.
- Improved county departments' efficiency and timeliness of projects and information.
- Improved communication and collaboration with our federal, state, and local government partners.
- Improved communication, collaboration, and workflow among departments.

### Goals & Objectives

- Stabilize workforce and decrease turnover rate. (SPI #1 BMI #5)
- Develop a five-year capital improvement plan. (SPI #4 BMI #6)
- Implement multiple-year budget forecasting. (SPI #1 BMI #1)
- 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 the Commission with addressing county and school capital needs. (SPI #3 BMI #4)
- Assist the Commission with monitoring federal and state regulations. (SPI #1 BMI #1)
- Oversee program implementation in compliance with National Opioid Cost Settlement. (SPI #2 BMI #2)

### FY26 Expenditures by Object



● Personnel	\$627,000	95.58%
● Operating	\$29,000	4.42%

### Expenditures by Object

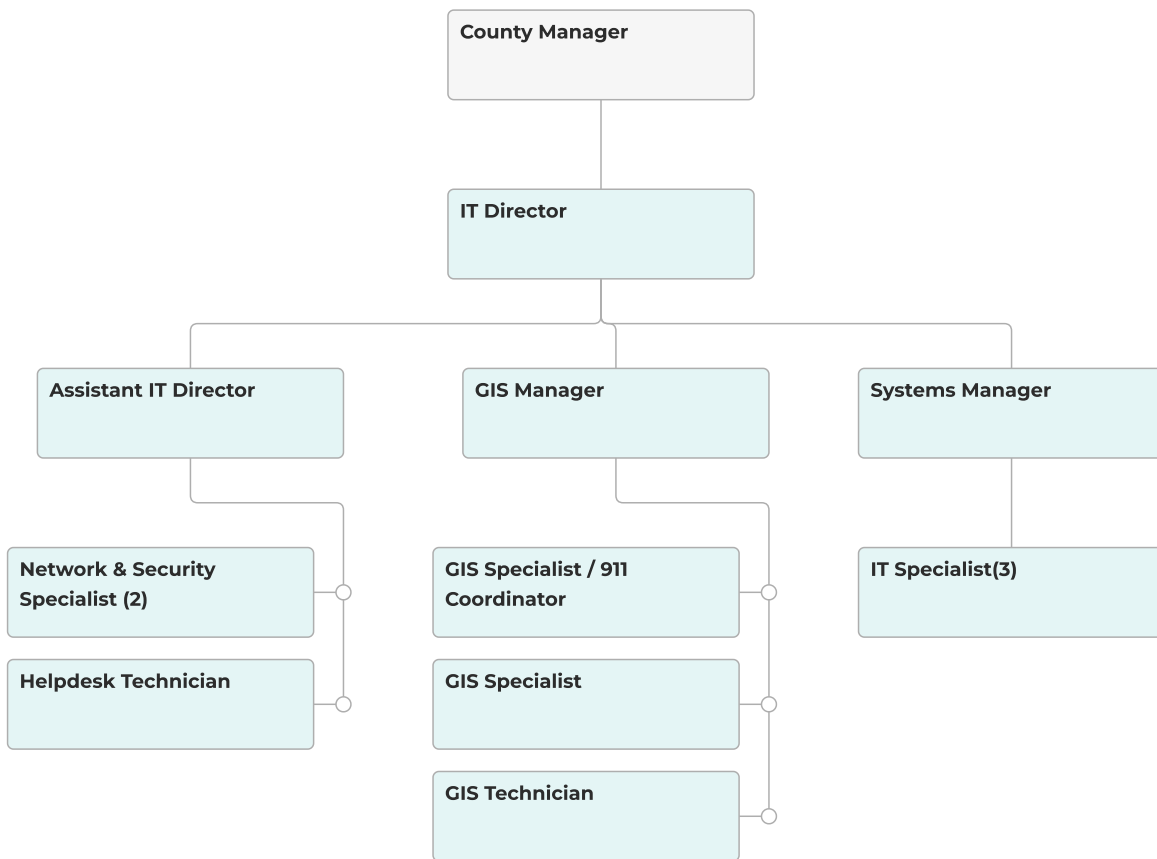
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$469,502	\$513,340	\$627,000	\$627,000	22.14%
Operating	\$20,667	\$28,000	\$29,000	\$29,000	3.57%
<b>Total Expenditures</b>	<b>\$490,170</b>	<b>\$541,340</b>	<b>\$656,000</b>	<b>\$656,000</b>	<b>21.18%</b>

# Information Technology

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>

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Information Technology</b>					
Full Time	13.00	14.00	14.00	14.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00%</b>

### Major Accomplishments

- Successfully completed a phone system migration from the Avaya system to a modern, cloud-based Zoom phone system.
- Assisted in completing the primary & backup 911 center improvements / renovations
- Completed upgrade of all remaining Windows 2012 servers.

### Goals & Objectives (SPI #1 BMI #1&5)

- Roll-out an enhanced operating model focusing on improved customer service, employee efficiency, and cost optimization.
- Remediate technical vulnerabilities in terms of connectivity, single points of failure, devices, knowledge gaps, etc. to ensure consistent business hours uptime for all IT services.
- Eliminate unnecessary spending throughout the estate by implementing a pipeline process to control costs and by eliminating duplicate spending prior to contract renewals.

# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Completed ticket requests per month	477	440	485
<b>Efficiency</b>			
Average ticket completion time in minutes	24	27	25
<b>Effectiveness (Outcomes)</b>			
Quality of service provided - Customer satisfaction	99%	96%	99%
Monthly phishing testing - Average phish-prone percent	1.6%	1.9%	1.8%



FY26 Revenues by Revenue Source



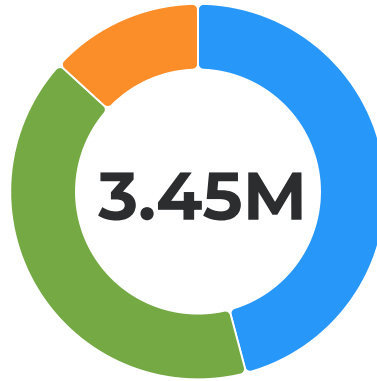
● Sales and Services \$1,000 100.00%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$512	\$1,000	\$1,000	\$1,000	0.00%
<b>Total Revenues</b>	<b>\$512</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0.00%</b>



## FY26 Expenditures by Object



<span style="color: blue;">●</span>	Operating	<b>\$1,582,000</b>	45.87%
<span style="color: green;">●</span>	Personnel	<b>\$1,412,000</b>	40.94%
<span style="color: orange;">●</span>	Capital	<b>\$455,000</b>	13.19%

### Expenditures by Object

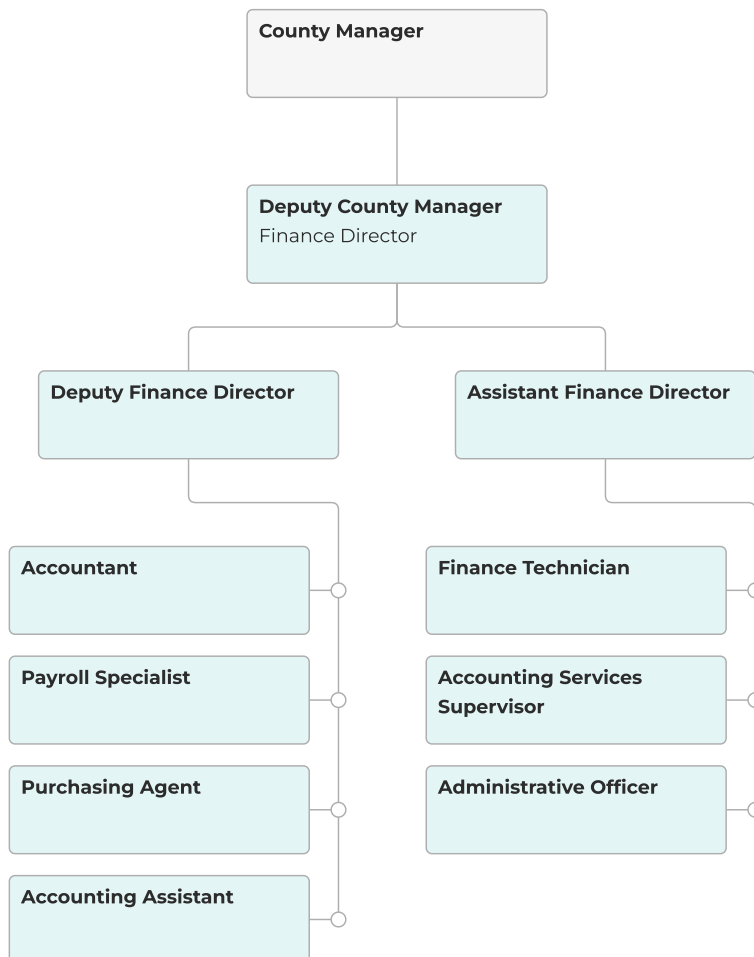
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,124,176	\$1,248,706	\$1,412,000	\$1,412,000	13.08%
Operating	\$1,409,916	\$1,491,000	\$1,582,000	\$1,582,000	6.10%
Capital	\$307,850	\$1,545,000	\$455,000	\$455,000	-70.55%
<b>Total Expenditures</b>	<b>\$2,841,942</b>	<b>\$4,284,706</b>	<b>\$3,449,000</b>	<b>\$3,449,000</b>	<b>-19.50%</b>

# Finance

The Finance Department operates a financial accounting and reporting system in accordance with North Carolina General Statutes, federal laws, and regulations. 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 annual comprehensive financial report (ACFR), and preparation of a budget for submission to the County Manager.

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

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Finance</b>					
Full Time	10.00	10.00	10.00	10.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00%</b>

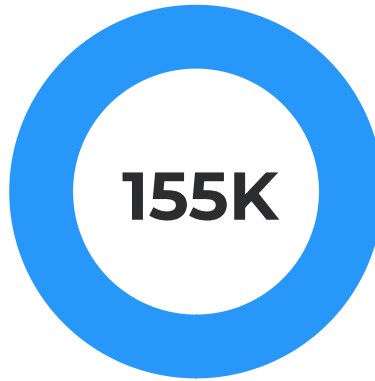
### Major Accomplishments

- Received the distinguished Budget Presentation Award from Government Financial Officers Association (GFOA) for fiscal year 2025 budget document; the County's 29th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2023, the County's 27th consecutive year.
- Received Fitch Rating Services General Obligation bond rating upgrade AAA.
- 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 (SPI #1 BMI #1&5)

- Implement multiple-year budget forecasting.
- 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.

### FY26 Revenues by Revenue Source

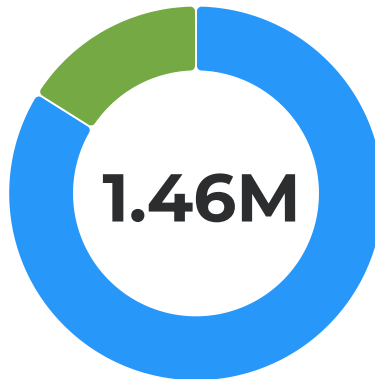


● Transfers \$155,000 100.00%

#### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Transfers	\$153,809	\$155,000	\$155,000	\$155,000	0.00%
<b>Total Revenues</b>	<b>\$153,809</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>\$155,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Personnel \$1,222,000 83.93%  
 ● Operating \$234,000 16.07%

#### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$778,129	\$1,078,982	\$1,222,000	\$1,222,000	13.25%
Operating	\$212,886	\$231,000	\$234,000	\$234,000	1.30%
Capital	\$151,162	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,142,177</b>	<b>\$1,309,982</b>	<b>\$1,456,000</b>	<b>\$1,456,000</b>	<b>11.15%</b>

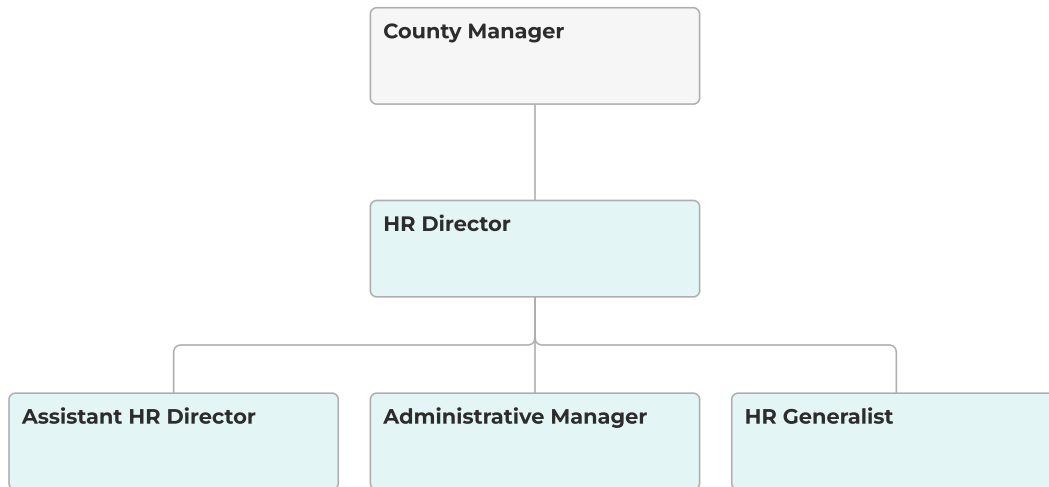


# Human Resources

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, including but not limited to: Occupational Safety and Health Administration (OSHA), Equal Employment Opportunity Commission (EEOC), American Disability Act (ADA), Fair Labor Standards Act (FLSA), and Family Medical Leave Act (FMLA). The department is committed to serving as a strategic partner in the recruitment, development, and retention of quality employees.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Human Resources</b>					
Full Time	5.00	4.00	4.00	4.00	
FTE - Part Time	0.50	0.50	0.50	0.50	
<b>Total</b>	<b>5.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00%</b>

## Major Accomplishments

- Successfully implemented two critical training initiatives to enhance workplace safety and leadership development: a county-wide Active Shooter Training Program and a Management Training Series.
- Developed the Carteret HR-Times, a monthly HR newsletter, distributed to all employees to increase HR communication and awareness of employee benefit offerings.
- Enhanced our exit interview process by offering the option for in-person exit interviews in addition to existing methods.

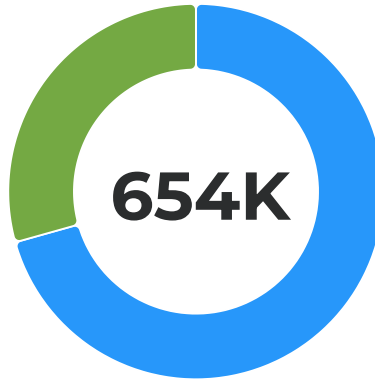
## Goals & Objectives (SPI #1 BMI #1&5)

- Enhance HR operations by implementing a modern, user-friendly HRIS that streamlines processes, improves efficiency, and delivers a seamless experience for candidates, employees, and our department.
- Increase employee retention efforts by fostering a supportive, engaging, and responsive workplace culture by implementing proactive retention strategies, such as stay interviews and pulse engagement surveys to better understand employee needs.
- Enhance our talent acquisition strategy by maintaining partnerships with local colleges, trade schools, and high schools, streamlining the application process through a new HRIS system, and promoting our Employee Value Proposition (EVP) to showcase what makes Carteret County a great and desirable workplace culture for candidates.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of employees (full-time & part-time)	677	664	675
New hires	184	161	172
<b>Efficiency</b>			
# of employees per HR associate	135	132	135
# of orientation/training classes per year	40	43	52
<b>Effectiveness (Outcomes)</b>			
Turnover rate	21%	27%	25%
Average time to fill vacancy (days)	46	41	40

### FY26 Expenditures by Object



● Personnel	\$462,000	70.64%
● Operating	\$192,000	29.36%

### Expenditures by Object

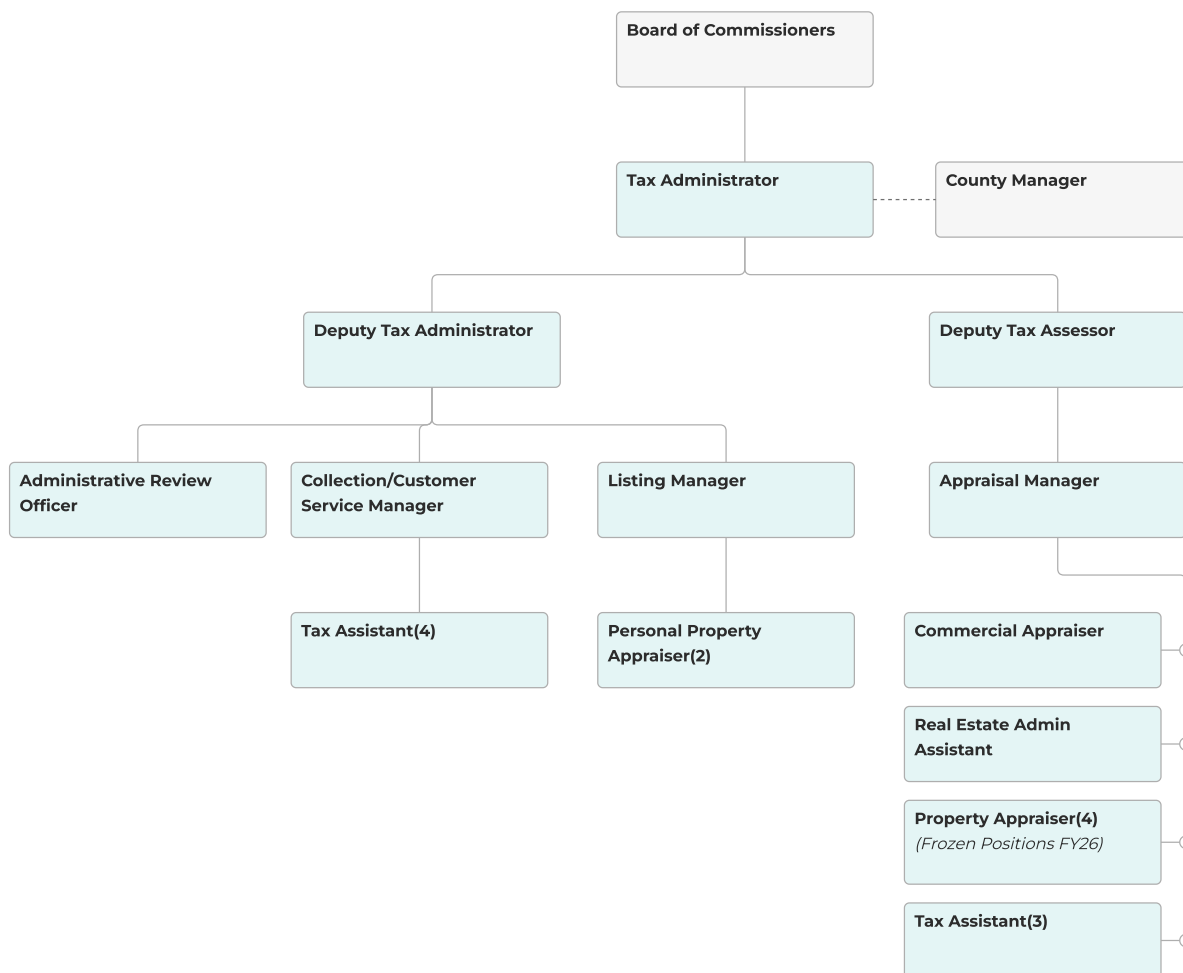
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$444,883	\$544,750	\$462,000	\$462,000	-15.19%
Operating	\$150,032	\$271,000	\$192,000	\$192,000	-29.15%
<b>Total Expenditures</b>	<b>\$594,915</b>	<b>\$815,750</b>	<b>\$654,000</b>	<b>\$654,000</b>	<b>-19.83%</b>

# Tax

The Carteret County Tax Office is required by the General Statutes of North Carolina Machinery Act to list, assess, and collect taxes on 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/>

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Tax</b>					
Full Time	24.00	23.00	23.00	23.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>24.00</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>0.00%</b>

### Major Accomplishments

- Improved communication and education of citizens regarding NC Property Taxation through modification of county website, print mailings, and public relations campaigns.
- Continued to verify and cleanup data discrepancies found during software conversion and successfully transitioned into new tax software.
- Successfully completed a full list and measure of all county real and developing properties during the 2025 General Reappraisal.

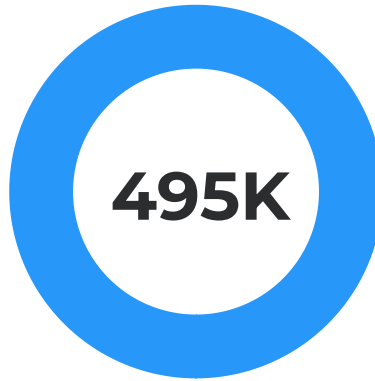
### Goals & Objectives (SPI #1 BMI #1&5)

- Continue to incorporate all statutory collection measures available, such as bank attachment, garnishment of wages, and debt set off into the collection program utilized for delinquent tax collection to improve collection rate.
- Audit exemption/exclusion programs pursuant to G.S. 105-282.1 E.
- Continue to strengthen the education of our citizens regarding NC Property Taxation through community outreach and public relations campaigns.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of real property appeal files	150	6,000	1,500
<b>Efficiency</b>			
Average # of online personal property and business listings filed per month	125	150	170
<b>Effectiveness (Outcomes)</b>			
Collection rate	97.96%	98.00%	98.50%

### FY26 Revenues by Revenue Source

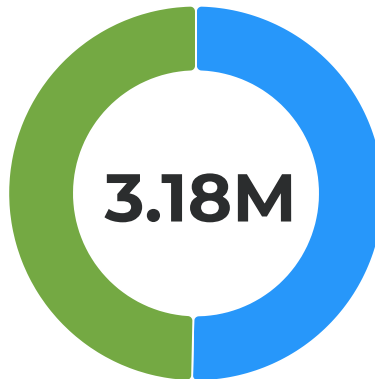


● Sales and Services **\$495,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$314,908	\$286,000	\$480,000	\$495,000	73.08%
<b>Total Revenues</b>	<b>\$314,908</b>	<b>\$286,000</b>	<b>\$480,000</b>	<b>\$495,000</b>	<b>73.08%</b>

### FY26 Expenditures by Object



● Operating **\$1,601,000** 50.33%  
 ● Personnel **\$1,580,000** 49.67%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,120,597	\$1,349,495	\$1,580,000	\$1,580,000	17.08%
Operating	\$1,946,197	\$1,617,000	\$1,601,000	\$1,601,000	-0.99%
<b>Total Expenditures</b>	<b>\$3,066,793</b>	<b>\$2,966,495</b>	<b>\$3,181,000</b>	<b>\$3,181,000</b>	<b>7.23%</b>



# Legal

The County Attorney advises Carteret County officials and departments on legal matters and represents the County in court and legal negotiations. The attorney provides legal advice and answers questions relating to statutes, rules, regulations, or court interpretations. The office also drafts legal documents, researches legal precedents, advises officials on the legal implications of actions, and studies County policies, procedures and actions to ensure compliance with the law. The county attorney is directly appointed by the Board of Commissioners and serves at the pleasure of the Board.

<https://www.carteretcountync.gov/135/County-Attorney>

## FY26 Expenditures by Object



● Operating \$112,000 100.00%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	-	\$244,827	-	-	-100.00%
Operating	\$127,409	\$10,500	\$112,000	\$112,000	966.67%
<b>Total Expenditures</b>	<b>\$127,409</b>	<b>\$255,327</b>	<b>\$112,000</b>	<b>\$112,000</b>	<b>-56.13%</b>

# Court Facilities

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 hearings on 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 on 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 public.

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

## Major Accomplishments

- Ran cabling for AOC Crave project for eCourts,
- Purchased guest chairs for Superior Court.
- Expanded the rolling filing system for court records.

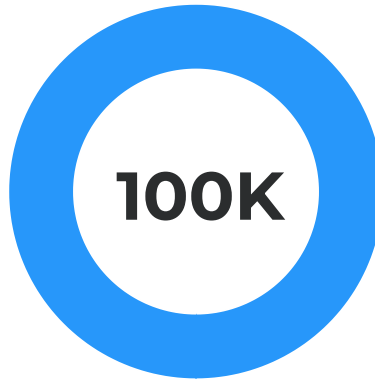
## Goals & Objectives (SPI #1 BMI #1&5)

- Improve the workflow and efficiency of eCourts.
- Provide additional storage cabinets to improve storage issues around the courthouse.
- Purchase new cushions for Courtroom 218.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Jurors summoned	4,600	4,800	5,000
Average # of Westlaw searches in law library per day	1.5	1.75	2.0

### FY26 Revenues by Revenue Source

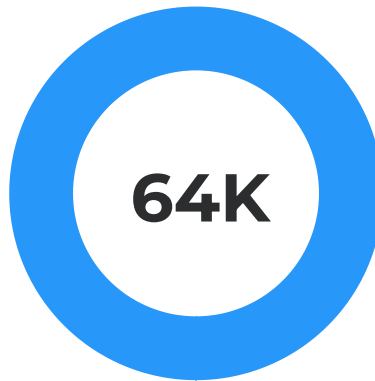


● Intergovernmental \$100,000 100.00%

#### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$94,647	\$100,000	\$100,000	\$100,000	0.00%
<b>Total Revenues</b>	<b>\$94,647</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Operating \$64,000 100.00%

#### Expenditures by Object

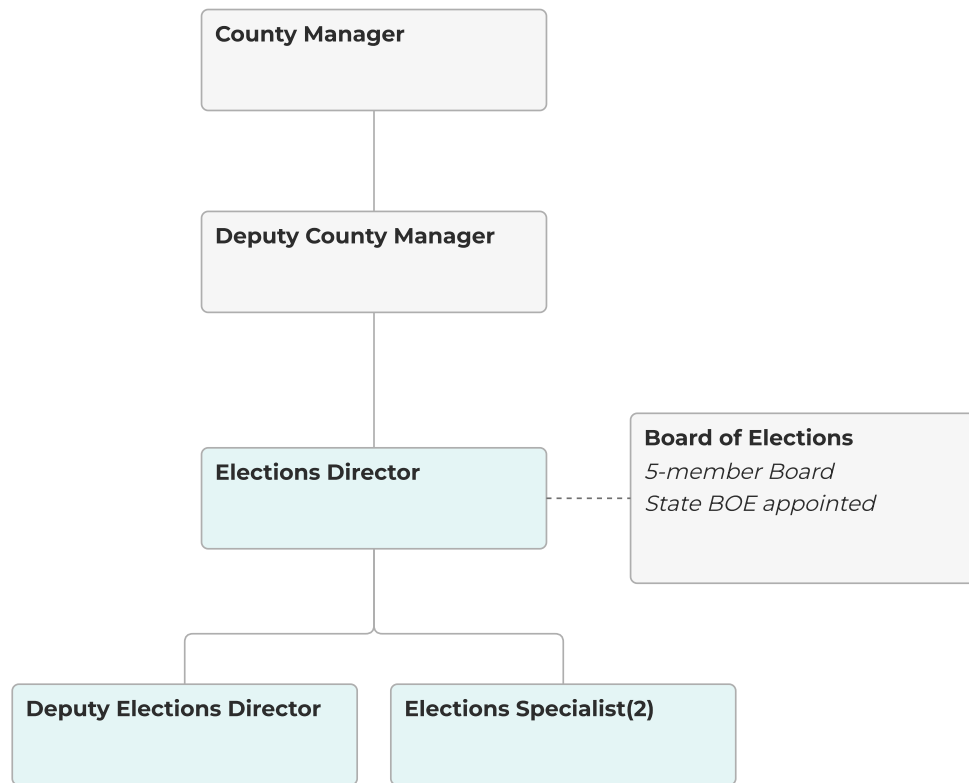
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$53,995	\$64,000	\$64,000	\$64,000	0.00%
<b>Total Expenditures</b>	<b>\$53,995</b>	<b>\$64,000</b>	<b>\$64,000</b>	<b>\$64,000</b>	<b>0.00%</b>

# Elections

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 of better educating and assisting the public.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Elections</b>					
Full Time	4.00	4.00	4.00	4.00	
FTE - Part Time	-	-	-	-	
<b>Total*</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00%</b>
*does not include poll workers					

### Major Accomplishments

- Successfully conducted the 2024 Presidential Election along with recounts and election protests.
- Successfully implemented photo ID for voting purposes.
- Prevailed under intense scrutiny of election integrity and increased voter confidence.

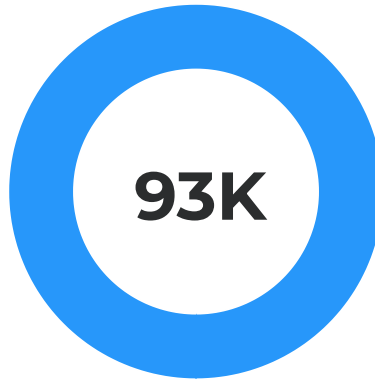
### Goals & Objectives (SPI #1 BMI #1&5)

- Successfully conduct the November 2025 Municipal Election and 2026 Primary Election.
- Implement in-office physical safety and improve security measures.
- Implement new legislative changes to election processes and procedures and maintain accurate list maintenance.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Elections held	1	2	1
# of registered voters	56,107	58,000	60,000
<b>Efficiency</b>			
Average list maintenance calls per year	2,500	4,000	2,500
Average documents processed per hour	40	40	40
<b>Effectiveness (Outcomes)</b>			
% of votes processed in under 10 minutes	100%	100%	100%
% change in registered voters	-1.2%	3.3%	3.4%

### FY26 Revenues by Revenue Source

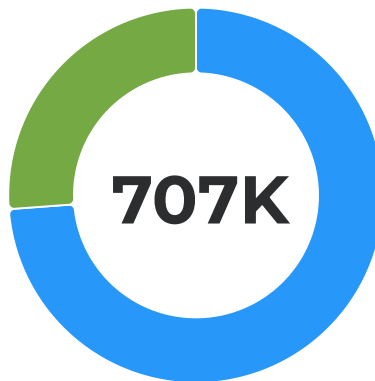


● Sales and Services **\$93,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$78,222	-	\$93,000	\$93,000	-
<b>Total Revenues</b>	<b>\$78,222</b>	<b>-</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>-</b>

### FY26 Expenditures by Object



● Personnel **\$522,000** 73.83%  
 ● Operating **\$185,000** 26.17%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$509,465	\$515,214	\$522,000	\$522,000	1.32%
Operating	\$190,493	\$171,000	\$185,000	\$185,000	8.19%
<b>Total Expenditures</b>	<b>\$699,958</b>	<b>\$686,214</b>	<b>\$707,000</b>	<b>\$707,000</b>	<b>3.03%</b>

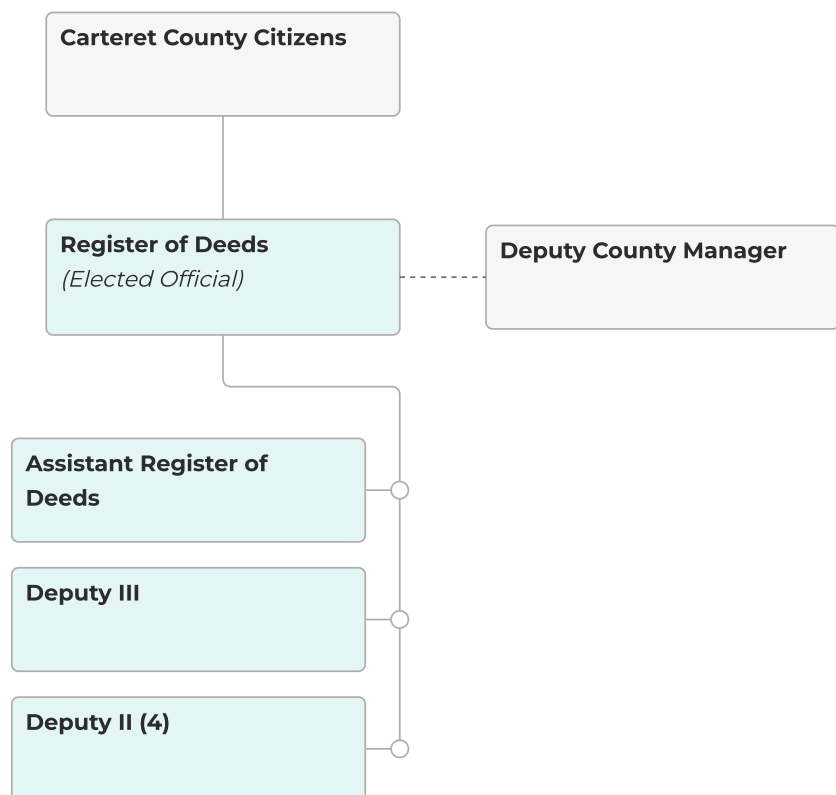


# Register of Deeds

The purpose of this 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 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 prepare and renew passport applications.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Register of Deeds</b>					
Full Time	7.00	7.00	7.00	7.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00%</b>

### Major Accomplishments

- Completed deed books A-Z and AA-ZZ (1713-1913) to include indexing and images for public viewing.
- Completed 2 preservation projects: deed book 100-115 and deed books 116-131. Completed map books 1 and 2, and map book 3 pages 1-90.
- Five of the six employees have completed the UNC-School of Government Register of Deeds Certification course.

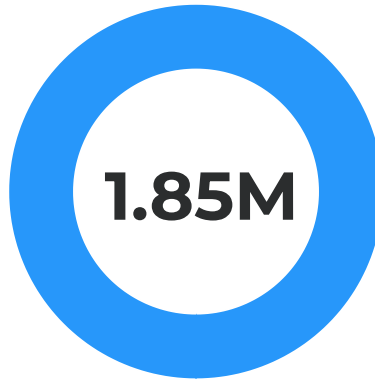
### Goals & Objectives (SPI #1 BMI #1&5)

- Preserve and upload images for deed books 132-147 and map books 3 and 4.
- Promote continuing education requirements for employees to obtain and maintain certification.
- Implement Thank A Vet Program.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Documents recorded	18,848	21,421	37,500
Certified copies	13,828	13,000	14,000
<b>Efficiency</b>			
Average # of documents processed per employee	5,446	5,736	6,000
Average document processing time in minutes	5	4	3
<b>Effectiveness (Outcomes)</b>			
% of days database is updated by 10:00AM	100%	100%	100%
% of documents processed same day	100%	100%	100%

## FY26 Revenues by Revenue Source

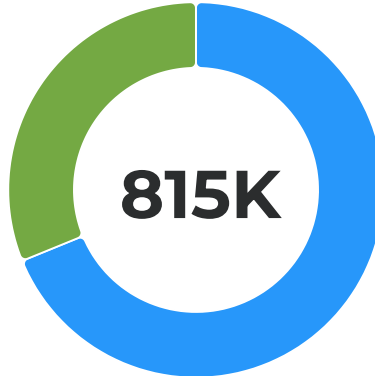


● Permits and Fees \$1,850,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$1,707,201	\$1,840,400	\$1,850,000	\$1,850,000	0.52%
Intergovernmental	\$2,000	-	-	-	-
<b>Total Revenues</b>	<b>\$1,709,201</b>	<b>\$1,840,400</b>	<b>\$1,850,000</b>	<b>\$1,850,000</b>	<b>0.52%</b>

## FY26 Expenditures by Object



● Personnel \$561,000 68.83%  
● Operating \$254,000 31.17%

### Expenditures by Object

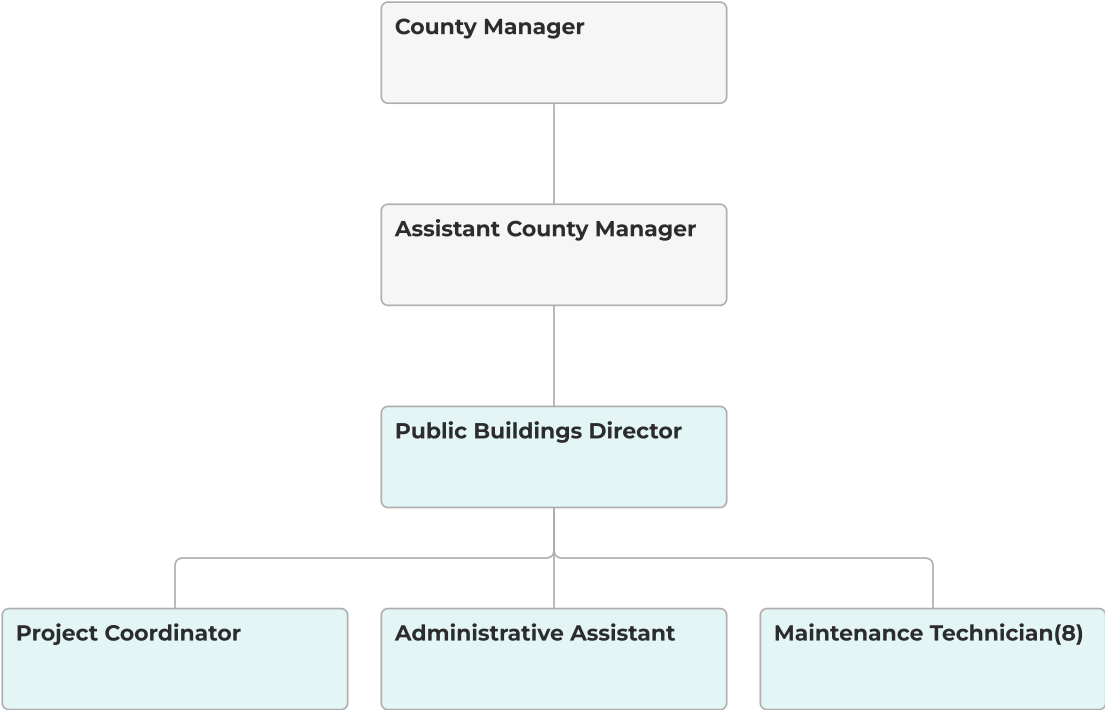
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$483,508	\$557,823	\$561,000	\$561,000	0.57%
Operating	\$203,543	\$247,000	\$254,000	\$254,000	2.83%
<b>Total Expenditures</b>	<b>\$687,051</b>	<b>\$804,823</b>	<b>\$815,000</b>	<b>\$815,000</b>	<b>1.26%</b>

# Public Buildings

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>

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Public Buildings</b>					
Full Time	11.00	11.00	11.00	11.00	
FTE - Part Time	0.57	0.55	0.55	0.55	
<b>Total</b>	<b>11.57</b>	<b>11.55</b>	<b>11.55</b>	<b>11.55</b>	<b>0.00%</b>

### Major Accomplishments

- Completed the RFP process and began using a new custodial contractor to provide quality cleaning service to Carteret County.
- Began installing new energy-efficient windows to help reduce energy costs and improve HVAC efficiency in buildings, including 210 Turner and Western Office.
- Finalized replacement of a failing water source heat pump at the courthouse. This completes a multi-year process of replacement.

### Goals & Objectives (SPI #1 BMI #1&6)

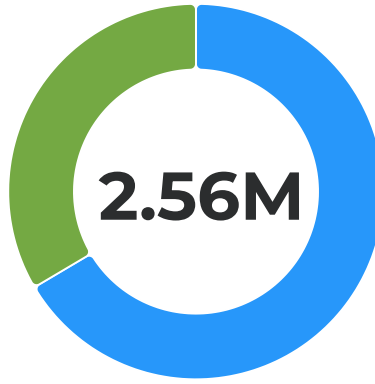
- Work to replace current CMMS (computerized maintenance management system) to allow for a more user-friendly experience and provide better reporting and recording of maintenance requests.
- Work on completing a backlog of capital projects that were acquired mid-year 24/25.
- Develop a plan for more in-house skilled trade work. This will include a workshop location and a staffing increase.

# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Total work orders	1,353	1,600	2,000
<b>Efficiency</b>			
Average # of work orders per technician	212	180	200
<b>Effectiveness (Outcomes)</b>			
% of work orders completed in less than one week	92%	94%	97%



## FY26 Expenditures by Object



<span style="color: blue;">●</span> Operating		<b>\$1,703,000</b>	66.50%
<span style="color: green;">●</span> Personnel		<b>\$858,000</b>	33.50%

### Expenditures by Object

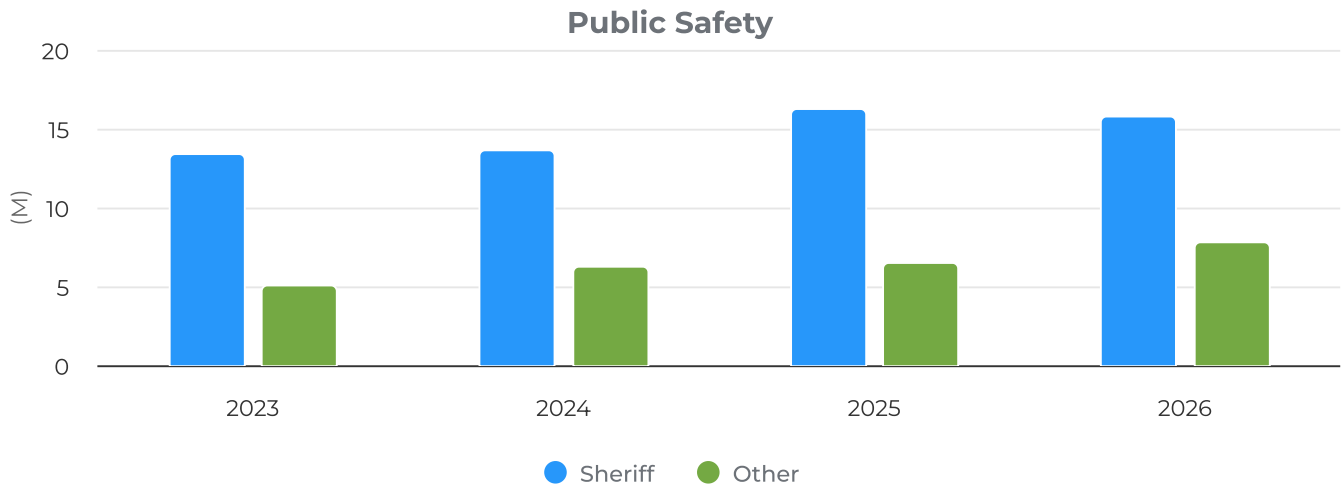
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$780,316	\$836,522	\$858,000	\$858,000	2.57%
Operating	\$1,244,630	\$2,196,382	\$1,703,000	\$1,703,000	-22.46%
Capital	\$44,604	\$42,618	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$2,069,550</b>	<b>\$3,075,522</b>	<b>\$2,561,000</b>	<b>\$2,561,000</b>	<b>-16.73%</b>



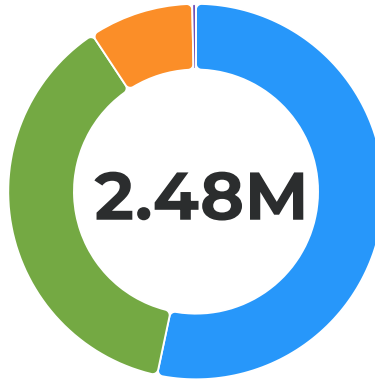
# Public Safety

This area consists of departments that provide law enforcement and other services to protect the lives and property of the residents of Carteret County. In addition, emergency management services, emergency communications and Carteret SPEAK are in this area. Public safety accounts for 16.97% of total expenditures or \$23,597,000. The funding level for this service area is a decrease of 2.14% from FY 25.

The Sheriff's Department is the largest division, accounting for 66% of the expenditures in public safety. Below is a comparison of the Sheriff's Department and the other areas for a four-year period. Fiscal years 2023 and 2024 are actual expenditures, fiscal year 2025 is estimated, and 2026 is adopted.



### FY26 Revenues by Revenue Source

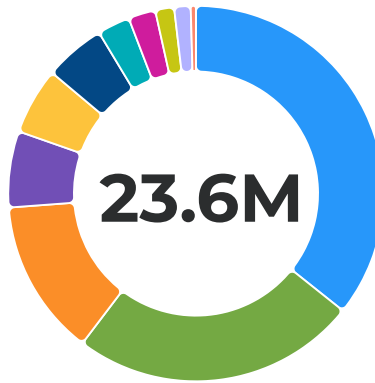


<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Sales and Services</li> <li><span style="color: green;">●</span> Intergovernmental</li> <li><span style="color: orange;">●</span> Permits and Fees</li> <li><span style="color: purple;">●</span> Miscellaneous</li> </ul>	<table border="0"> <tr> <td style="padding-right: 10px;"><b>\$1,320,000</b></td> <td style="padding-right: 10px;"><b>53.33%</b></td> </tr> <tr> <td><b>\$925,000</b></td> <td><b>37.37%</b></td> </tr> <tr> <td><b>\$222,000</b></td> <td><b>8.97%</b></td> </tr> <tr> <td><b>\$8,000</b></td> <td><b>0.32%</b></td> </tr> </table>	<b>\$1,320,000</b>	<b>53.33%</b>	<b>\$925,000</b>	<b>37.37%</b>	<b>\$222,000</b>	<b>8.97%</b>	<b>\$8,000</b>	<b>0.32%</b>
<b>\$1,320,000</b>	<b>53.33%</b>								
<b>\$925,000</b>	<b>37.37%</b>								
<b>\$222,000</b>	<b>8.97%</b>								
<b>\$8,000</b>	<b>0.32%</b>								

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$205,934	\$222,000	\$222,000	\$222,000	0.00%
Intergovernmental	\$951,930	\$889,000	\$880,000	\$925,000	4.05%
Sales and Services	\$1,194,270	\$1,268,000	\$1,315,000	\$1,320,000	4.10%
Miscellaneous	\$35,459	\$8,000	\$8,000	\$8,000	0.00%
<b>Total Revenues</b>	<b>\$2,387,594</b>	<b>\$2,387,000</b>	<b>\$2,425,000</b>	<b>\$2,475,000</b>	<b>3.69%</b>

## FY26 Expenditures by Department



<span style="color: blue;">●</span>	Sheriff	<b>\$8,425,000</b>	35.70%
<span style="color: green;">●</span>	Detention Center	<b>\$5,813,000</b>	24.63%
<span style="color: orange;">●</span>	Consolidated Communications	<b>\$3,181,000</b>	13.48%
<span style="color: purple;">●</span>	Sheriff Court Services	<b>\$1,547,000</b>	6.56%
<span style="color: yellow;">●</span>	Paramedics	<b>\$1,356,000</b>	5.75%
<span style="color: darkblue;">●</span>	County Rescue Services	<b>\$1,238,000</b>	5.25%
<span style="color: teal;">●</span>	Animal Control	<b>\$660,000</b>	2.80%
<span style="color: magenta;">●</span>	Emergency Management	<b>\$554,000</b>	2.35%
<span style="color: limegreen;">●</span>	Carteret SPEAK	<b>\$383,000</b>	1.62%
<span style="color: lightblue;">●</span>	Fire Marshal	<b>\$335,000</b>	1.42%
<span style="color: coral;">●</span>	Medical Examiner	<b>\$105,000</b>	0.44%

### Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sheriff	\$7,300,337	\$9,112,724	\$9,195,000	\$8,425,000	-7.55%
Sheriff Court Services	\$1,271,194	\$1,552,739	\$1,547,000	\$1,547,000	-0.37%
Detention Center	\$5,038,855	\$5,896,847	\$5,813,000	\$5,813,000	-1.42%
Paramedics	\$1,185,957	\$1,333,853	\$1,356,000	\$1,356,000	1.66%
County Rescue Services	\$1,115,113	\$1,190,079	\$1,238,000	\$1,238,000	4.03%
Emergency Management	\$542,596	\$529,648	\$706,000	\$554,000	4.60%
Carteret SPEAK	\$304,164	\$428,515	\$383,000	\$383,000	-10.62%
Fire Marshal	\$403,499	\$388,838	\$335,000	\$335,000	-13.85%
Consolidated Communications	\$2,118,468	\$3,015,162	\$3,181,000	\$3,181,000	5.50%
Medical Examiner	\$101,100	\$105,000	\$105,000	\$105,000	0.00%
Animal Control	\$498,582	\$559,839	\$660,000	\$660,000	17.89%
<b>Total Expenditures</b>	<b>\$19,879,864</b>	<b>\$24,113,244</b>	<b>\$24,519,000</b>	<b>\$23,597,000</b>	<b>-2.14%</b>



# Sheriff Department

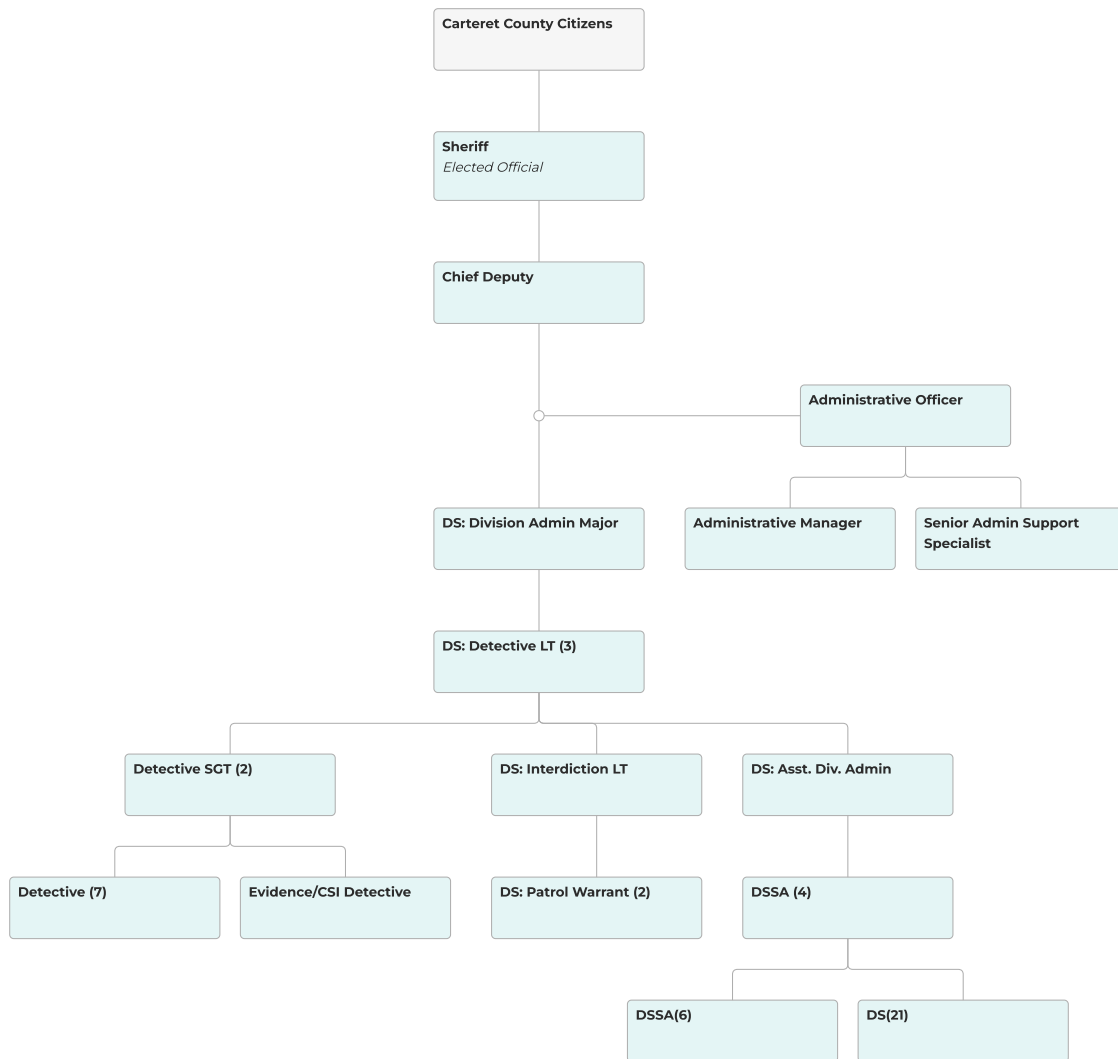
**CRIMINAL DIVISION** – Deputies patrol the rural areas of the county day and night reacting to observed violations of law and responding to complaints and incidents called into the communications center. Deputies investigate all crimes, robbery, rape, murder, assault, breaking and entering, larceny, 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 services for citizens, and perform numerous other duties relating to special projects. Drug detectives and crime suppression unit deputies perform drug enforcement throughout the county.

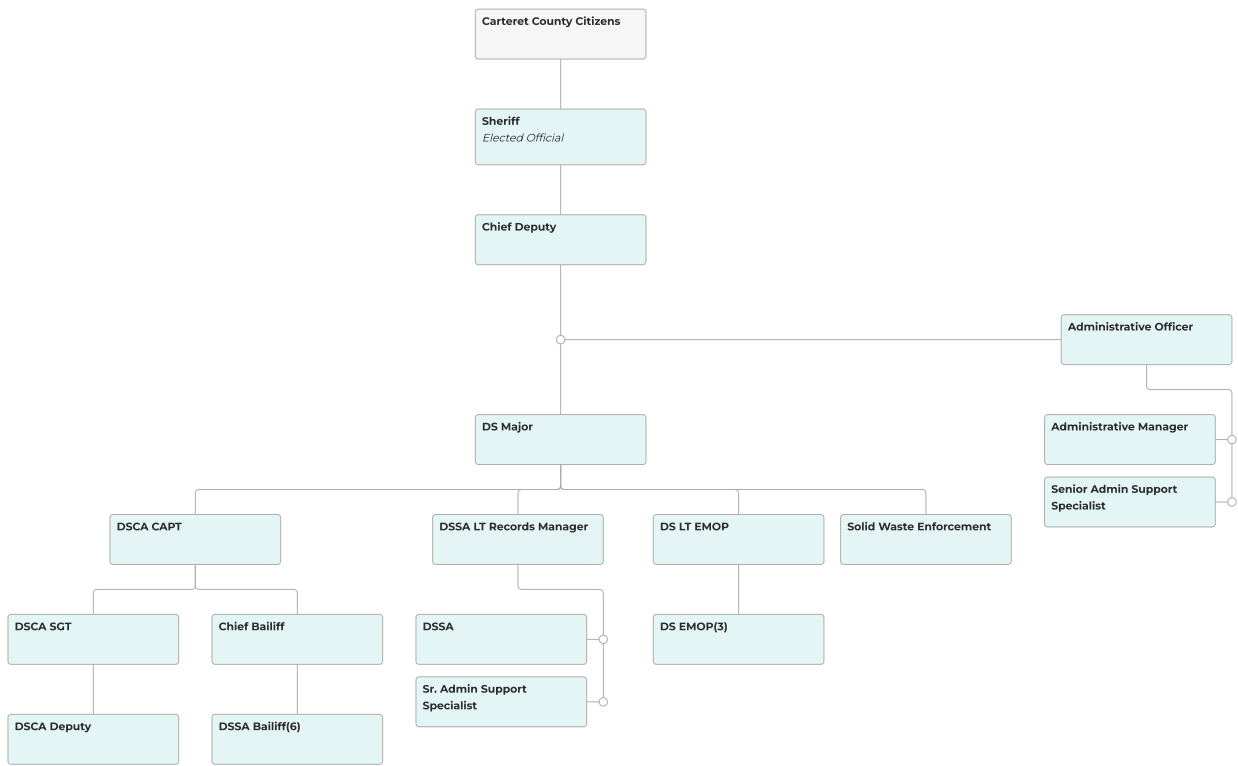
**CIVIL DIVISION** – The Sheriff is statutorily required to maintain order and security in county courtrooms & serve civil court documents and orders within Carteret County. The officers within this division personally located and served over 2,800 county residents last year. The division also actively 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.

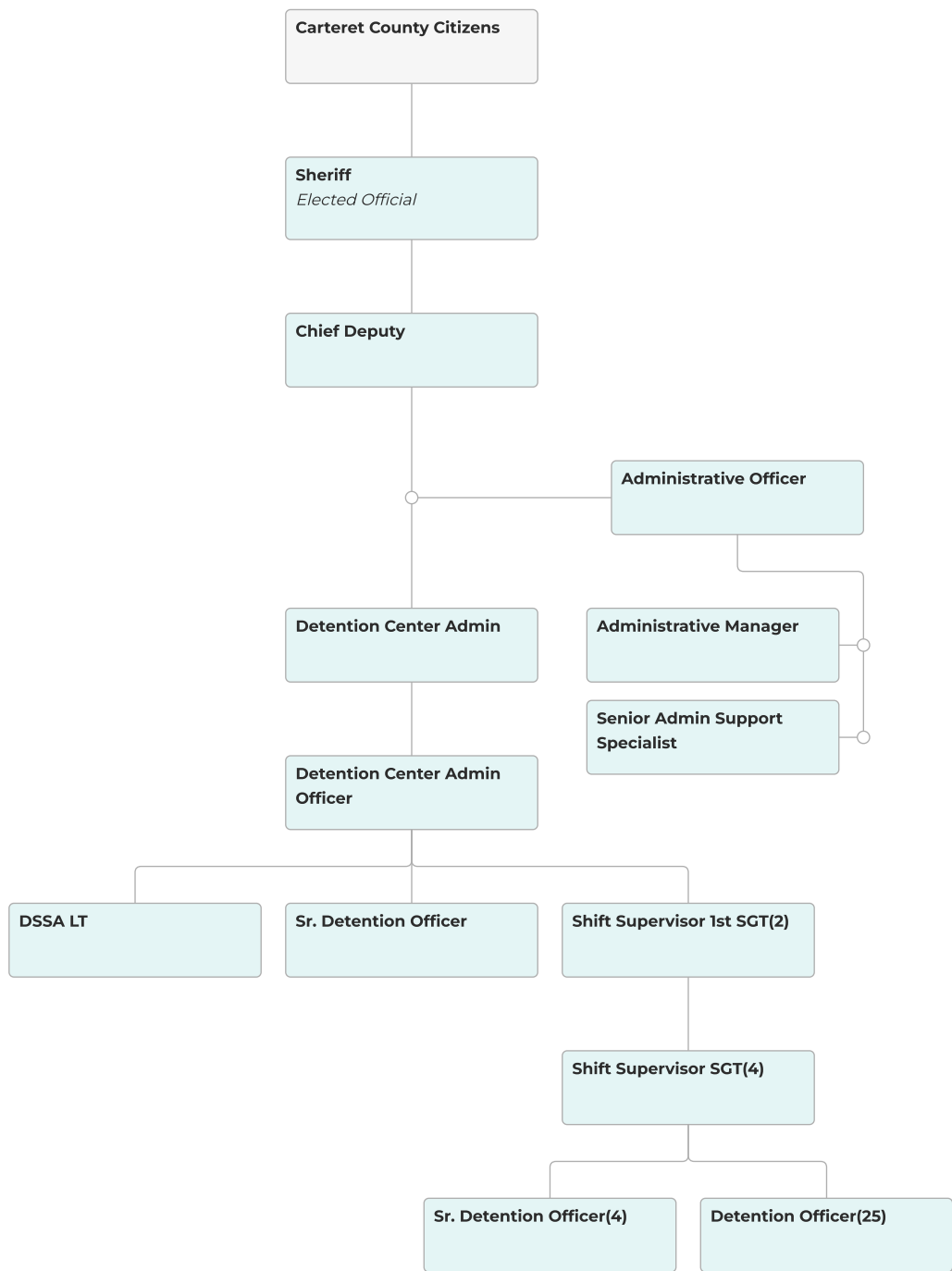
**JAIL DIVISION** – An average 2,000 inmates per year are brought in, booked, and held for some period ranging from less than one day to a year or longer in the Carteret County Jail. The jail staff is responsible for the safety and security of the detention center and the supervision, care, custody and control of each inmate; overseeing 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, sentences, and conduct must be carefully recorded.

<http://carteretsheriff.com/>

# Organizational Structure







## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Sheriff</b>					
Full Time	115.00	115.00	115.00	115.00	
FTE - Part Time	11.70	11.70	11.70	11.70	
<b>Total</b>	<b>126.70</b>	<b>126.70</b>	<b>126.70</b>	<b>126.70</b>	<b>0.00%</b>

### Major Accomplishments

- Reduced average inmate population, which resulted in controlling the cost of inmate incarceration through pretrial release, Electronic Monitoring, to qualifying inmates.
- 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.
- Encourage community involvement with Pills Can Kill pill drop events. Collected 38,328 grams of prescription medication off the streets, promoting responsible medication use and disposal practices, helping prevent drug diversion.

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

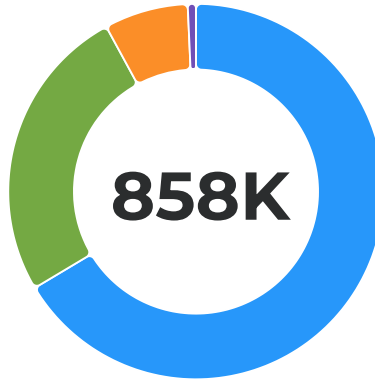
- Continue to provide for the safety, security, and well-being of Carteret County citizens.
- Continue to work towards jail population reduction, recidivism and alternative incarceration for appropriate offenders.
- Continue to educate and create public safety and drug addiction awareness.



## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Average daily population	139	129	129
Sheriff's patrol unit calls for service	39,112	40,321	40,321
Business checks	27,657	28,000	30,000
<b>Efficiency</b>			
Total jail costs saved due to Electronic Monitoring	\$1,149,550	\$1,902,362	\$1,902,362
Civil processes served	86.60%	90.00%	95.00%
<b>Effectiveness (Outcomes)</b>			
Arrests made	1,061	1,100	1,100
Pills Can Kill annual collection (grams)	38,328	40,244	40,244

### FY26 Revenues by Revenue Source

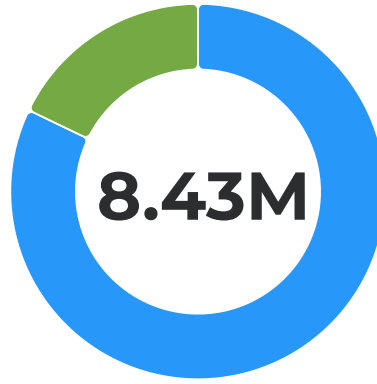


<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Intergovernmental</li> <li><span style="color: green;">●</span> Permits and Fees</li> <li><span style="color: orange;">●</span> Sales and Services</li> <li><span style="color: purple;">●</span> Miscellaneous</li> </ul>	<table border="0"> <tr> <td style="text-align: right;"><b>\$570,000</b></td> <td style="text-align: right;">66.43%</td> </tr> <tr> <td style="text-align: right;"><b>\$220,000</b></td> <td style="text-align: right;">25.64%</td> </tr> <tr> <td style="text-align: right;"><b>\$62,000</b></td> <td style="text-align: right;">7.23%</td> </tr> <tr> <td style="text-align: right;"><b>\$6,000</b></td> <td style="text-align: right;">0.70%</td> </tr> </table>	<b>\$570,000</b>	66.43%	<b>\$220,000</b>	25.64%	<b>\$62,000</b>	7.23%	<b>\$6,000</b>	0.70%
<b>\$570,000</b>	66.43%								
<b>\$220,000</b>	25.64%								
<b>\$62,000</b>	7.23%								
<b>\$6,000</b>	0.70%								

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$203,959	\$220,000	\$220,000	\$220,000	0.00%
Intergovernmental	\$518,229	\$560,000	\$525,000	\$570,000	1.79%
Sales and Services	\$70,458	\$60,000	\$62,000	\$62,000	3.33%
Miscellaneous	\$33,334	\$6,000	\$6,000	\$6,000	0.00%
<b>Total Revenues</b>	<b>\$825,981</b>	<b>\$846,000</b>	<b>\$813,000</b>	<b>\$858,000</b>	<b>1.42%</b>

### FY26 Expenditures by Object



● Personnel	\$6,920,000	82.14%
● Operating	\$1,505,000	17.86%

### Expenditures by Object

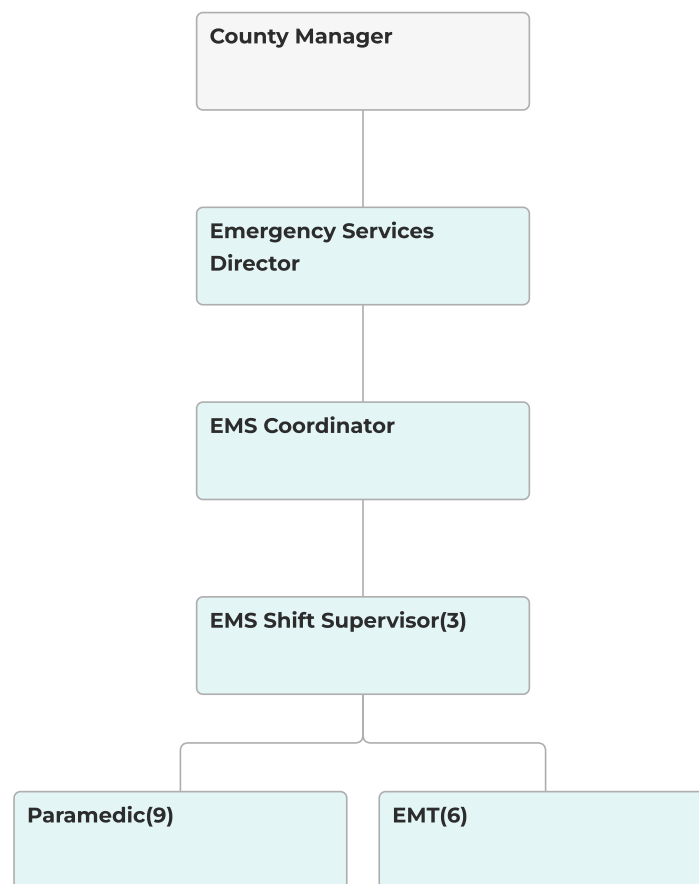
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$5,924,664	\$6,525,710	\$6,920,000	\$6,920,000	6.04%
Operating	\$1,338,528	\$1,435,000	\$1,580,000	\$1,505,000	4.88%
Capital	\$37,145	\$1,152,014	\$695,000	-	-100.00%
<b>Total Expenditures</b>	<b>\$7,300,337</b>	<b>\$9,112,724</b>	<b>\$9,195,000</b>	<b>\$8,425,000</b>	<b>-7.55%</b>

# Paramedic Operations & County Rescue Services

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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Paramedics &amp; County Rescue</b>					
Full Time	19.00	19.00	19.00	19.00	
FTE - Part Time	3.84	3.84	3.84	3.84	
<b>Total</b>	<b>22.84</b>	<b>22.84</b>	<b>22.84</b>	<b>22.84</b>	<b>0.00%</b>

### Major Accomplishments

- Provided 24/7 paramedic-level care to the citizens of Carteret County. EMS crews have received numerous lifesaving acknowledgments during times of patient care.
- Our EMS crews conducted a deployment with a fully staffed ambulance and QRV strike team, during post-Helene recovery efforts.
- Upgraded medical equipment to ensure our crews have the most advanced and state-of-the-art devices to effectively treat the citizens of Carteret County.

### Goals & Objectives (SPI #2 BMI #2)

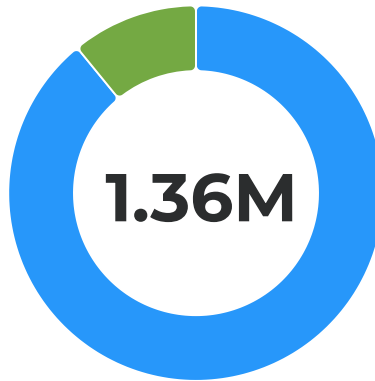
- Crews will continue to advance knowledge of emergency medicine, treatment and care by way of conferences and continuing education.
- Assist in educating communities about EMS and assisting with outreach programs such as Stop the Bleed, Narcan Courses and Community CPR, as well as drug addiction outreach with the Post Overdose Response Team.
- Continue to build and mold relationships with all departments of Emergency Services throughout the county.

# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of calls answered	1,627	1,700	1,840
# of transports	606	650	695
<b>Efficiency</b>			
Average calls answered per station	542	566	613
Average transports per station	202	216	231
<b>Effectiveness (Outcomes)</b>			
% of calls resulting in transport	37%	38%	37%

# Expenditures by Object - Paramedic Operations

## FY26 Expenditures by Object



● Personnel	\$1,208,000	89.09%
● Operating	\$148,000	10.91%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,023,724	\$1,140,803	\$1,208,000	\$1,208,000	5.89%
Operating	\$85,372	\$138,050	\$148,000	\$148,000	7.21%
Capital	\$76,860	\$55,000	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,185,957</b>	<b>\$1,333,853</b>	<b>\$1,356,000</b>	<b>\$1,356,000</b>	<b>1.66%</b>

# Revenues by Revenue Source - County Rescue Services

## FY26 Revenues by Revenue Source



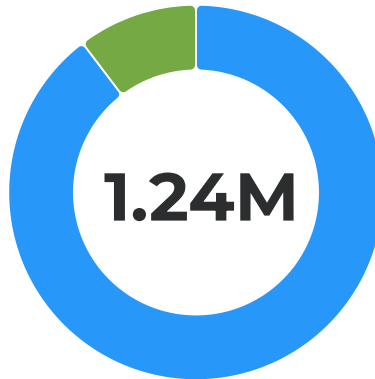
● Sales and Services **\$1,238,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$1,104,731	\$1,193,000	\$1,238,000	\$1,238,000	3.77%
<b>Total Revenues</b>	<b>\$1,104,731</b>	<b>\$1,193,000</b>	<b>\$1,238,000</b>	<b>\$1,238,000</b>	<b>3.77%</b>

# Expenditures by Object - County Rescue Services

## FY26 Expenditures by Object



● Personnel **\$1,110,000** 89.66%  
 ● Operating **\$128,000** 10.34%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$943,873	\$1,062,079	\$1,110,000	\$1,110,000	4.51%
Operating	\$83,050	\$128,000	\$128,000	\$128,000	0.00%
Capital	\$88,190	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,115,113</b>	<b>\$1,190,079</b>	<b>\$1,238,000</b>	<b>\$1,238,000</b>	<b>4.03%</b>

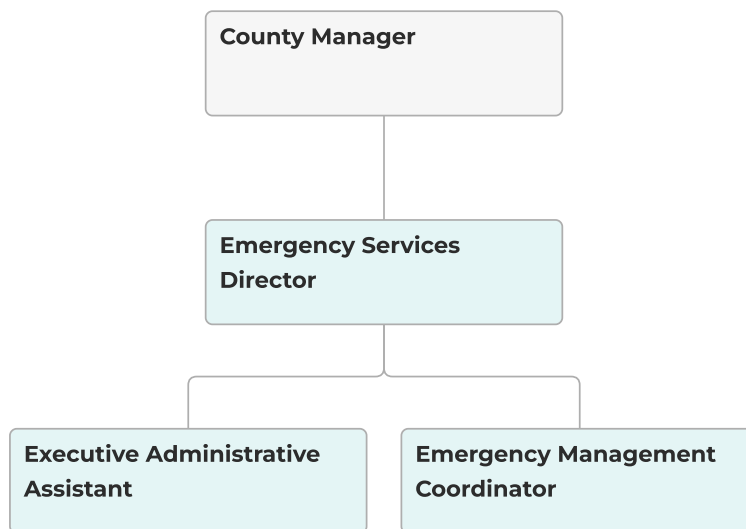


# Emergency Management

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

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Emergency Management</b>					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00%</b>

### Major Accomplishments

- Multiple successful deployments to western North Carolina in response to Tropical Storm Helene. Maintained accountability of all deployed personnel and equipment.
- Acquisition of emergency response equipment that enhances the department's ability to respond to and support emergency incidents.
- Successfully coordinated with federal, state, out-of-county, county, and local emergency responders in response to a 500+ acre wildland fire in Atlantic.

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

- Acquisition of new equipment to replace outdated emergency response equipment to ensure the ability to effectively respond to emergency incidents.
- Expand emergency response training to non-emergency services staff and their role during an emergency incident.
- Find venues to expand public outreach presentations to better serve residents and visitors in Carteret County.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of three (3) hour exercises with County Departments, Municipalities, Emergency Response Agencies, and Community Stakeholders	22	30	35
# of In-person expos	1	2	3
<b>Efficiency</b>			
Average attendance per disaster preparedness presentation	100	125	150
<b>Effectiveness (Outcomes)</b>			
Items identified for communications on after-action reports	4	2	0
Increase in participation in presentations	N/A	25%	20%

### FY26 Revenues by Revenue Source

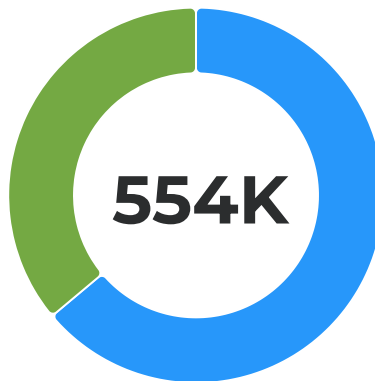


● Intergovernmental \$51,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$89,134	\$39,000	\$51,000	\$51,000	30.77%
<b>Total Revenues</b>	<b>\$89,134</b>	<b>\$39,000</b>	<b>\$51,000</b>	<b>\$51,000</b>	<b>30.77%</b>

### FY26 Expenditures by Object



● Personnel \$354,000 63.90%  
● Operating \$200,000 36.10%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$331,007	\$347,648	\$354,000	\$354,000	1.83%
Operating	\$133,570	\$182,000	\$200,000	\$200,000	9.89%
Capital	\$78,020	-	\$152,000	-	-
<b>Total Expenditures</b>	<b>\$542,596</b>	<b>\$529,648</b>	<b>\$706,000</b>	<b>\$554,000</b>	<b>4.60%</b>

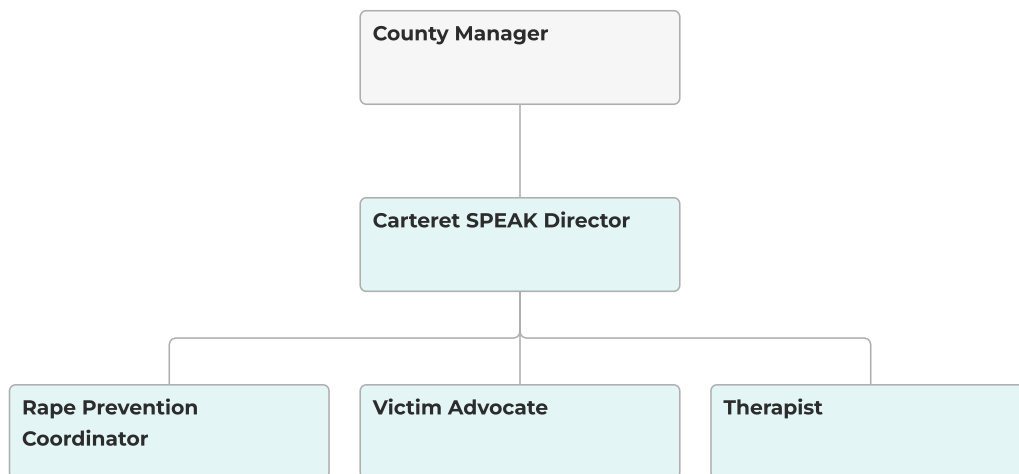


# Carteret SPEAK

The mission of the Carteret SPEAK (Support, Prevention, Empowerment, Advocacy, Knowledge) Program is to provide services free of charge 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, and any other services mandated by the terms of specific grant award agreements. Staff also conduct trainings for community agencies and collaborates with the prosecutor’s office, hospital emergency department, guidance counselors, child protective services, and law enforcement agencies. Public outreach includes community education programs, prevention programs in schools and childcare centers as well as displays at special events throughout the County and regularly delivering program brochures and materials.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Rape Crisis</b>					
Full Time	4.00	4.00	4.00	4.00	
FTE - Part Time	-	0.50	0.50	0.50	
<b>Total</b>	<b>4.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00%</b>

## Major Accomplishments

- Enhanced services provided to clients through increasing the number of therapy hours and program services offered.
- Began offering Support Groups for survivors of sexual assault.
- Created an outdoor meeting space and enhanced the interior environment to allow for support groups, activities and meetings.

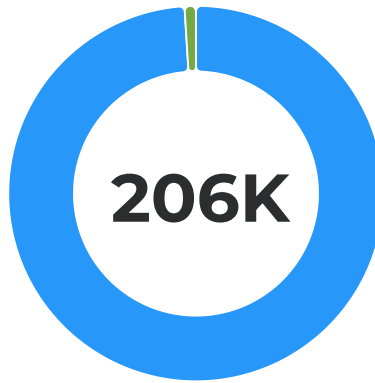
## Goals & Objectives (SPI #1&2 BMI #1&2)

- Expand program activities for sexual assault survivors to include incorporating therapeutic horticulture-related sessions, learning healthy coping skills, and expanding support groups offered.
- Continue to partner with community organizations in order to provide outreach, education on sexual assault prevention and ensure appropriate referrals for counseling, advocacy and support.
- Develop and improve available content on the Department's website and social media to include educational videos, links and information. This will aid in increasing public awareness of our sexual assault services as well as provide tools families and professionals can use in working to prevent sexual abuse.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of community outreach/information contacts made	461	520	550
# of support groups/program activities offered	2	40	55
<b>Efficiency</b>			
Average cost per outreach contact	\$15.15	\$13.33	\$12.53
Average cost per support group/program activity	***	\$540.00	\$487.95
<b>Effectiveness (Outcomes)</b>			
% client satisfaction with services received (from surveys)	100%	100%	100%
% of total program clients who return for services	76%	90%	94%

### FY26 Revenues by Revenue Source

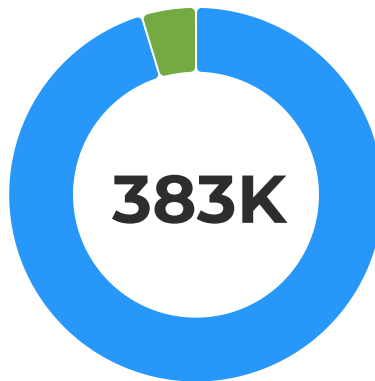


● Intergovernmental	\$204,000	99.03%
● Miscellaneous	\$2,000	0.97%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$249,920	\$190,000	\$204,000	\$204,000	7.37%
Miscellaneous	\$2,125	\$2,000	\$2,000	\$2,000	0.00%
<b>Total Revenues</b>	<b>\$252,045</b>	<b>\$192,000</b>	<b>\$206,000</b>	<b>\$206,000</b>	<b>7.29%</b>

### FY26 Expenditures by Object



● Personnel	\$365,000	95.30%
● Operating	\$18,000	4.70%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$294,529	\$376,515	\$365,000	\$365,000	-3.06%
Operating	\$9,635	\$52,000	\$18,000	\$18,000	-65.38%
<b>Total Expenditures</b>	<b>\$304,164</b>	<b>\$428,515</b>	<b>\$383,000</b>	<b>\$383,000</b>	<b>-10.62%</b>



# Fire Marshal

Protect life and property from fire, explosions and natural hazards by enforcement of the NC State and Carteret 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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Fire Marshal</b>					
Full Time	2.00	2.00	2.00	2.00	
FTE - Part Time	0.45	1.00	1.00	1.00	
<b>Total</b>	<b>2.45</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00%</b>

## Major Accomplishments

- Zero (0) business fire losses in 2024 which ensures no revenue or employment loss.
- Installed smoke alarms and deaf / hard of hearing devices in homes that could not afford them. Gave families fire safety and fall prevention materials.
- Managed all inspections, investigations, complaints and customer service needs in a timely manner.

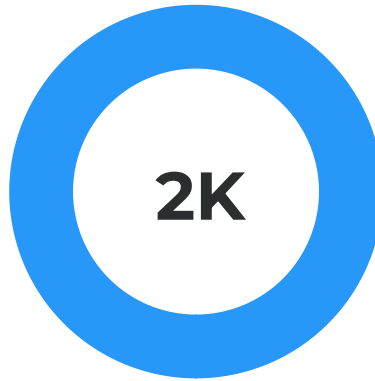
## Goals & Objectives (SPI #1&2 BMI #1&2)

- Continue our partnerships with local, state and federal agencies to reduce life safety and environmental mishap potentials.
- Maintain staffing and equipment to meet population and growth potentials. Target measures to reduce the number of annual fire fatalities.
- Assist all fire departments in lowering and maintaining their NC Fire Insurance Ratings, which reflect in the cost of homeowner's insurance.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of fire inspections, fire prevention, smoke alarms, illegal burning	876	900	1,200
# of fire investigations	40	45	0
<b>Efficiency</b>			
Work hours required to maintain certifications	570	600	650
Work hours to complete the mission of the Fire Marshal's Office	3,644	4,000	4,500
<b>Effectiveness (Outcomes)</b>			
Fire code violations	1,768	1,800	1,900
Reports completed in a timely manner	100%	100%	100%

### FY26 Revenues by Revenue Source

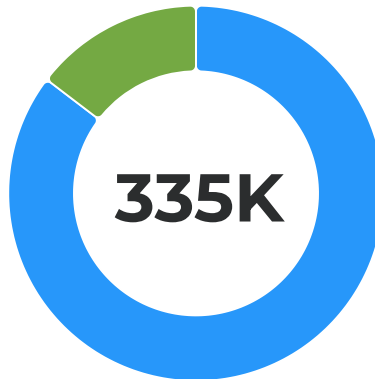


● Permits and Fees \$2,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$1,975	\$2,000	\$2,000	\$2,000	0.00%
<b>Total Revenues</b>	<b>\$1,975</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Personnel \$286,000 85.37%  
 ● Operating \$49,000 14.63%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$248,711	\$266,838	\$286,000	\$286,000	7.18%
Operating	\$38,127	\$47,000	\$49,000	\$49,000	4.26%
Capital	\$116,661	\$75,000	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$403,499</b>	<b>\$388,838</b>	<b>\$335,000</b>	<b>\$335,000</b>	<b>-13.85%</b>

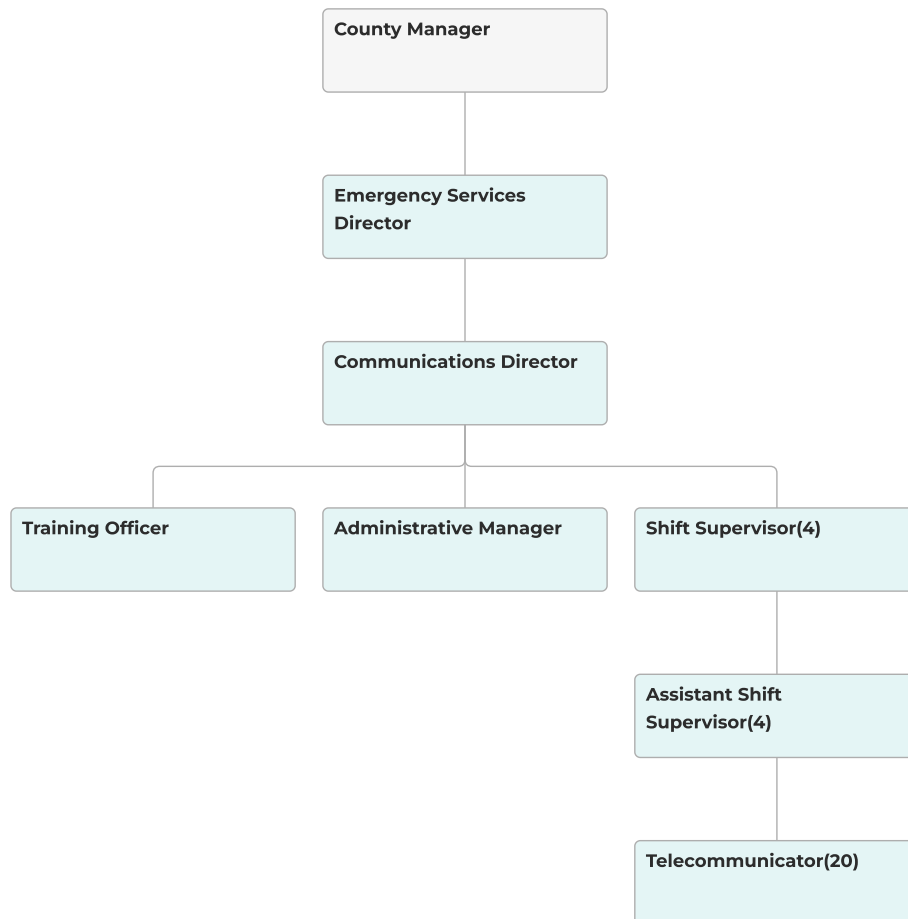


# Communications

The mission of Carteret Emergency Communications is to send the correct help to citizens and visitors of Carteret County as quickly as possible while using modern technology to assist responders in the mitigation of the emergency. The division is manned 24 hours a day, 365 days per year.

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

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Consolidated Communications</b>					
Full Time	31.00	31.00	31.00	31.00	
FTE - Part Time	1.00	1.00	1.00	1.00	
<b>Total</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>0.00%</b>

### Major Accomplishments

- Completed primary communications center renovation.
- Created 142,194 calls for service.
- Filled Communications Director vacancy.

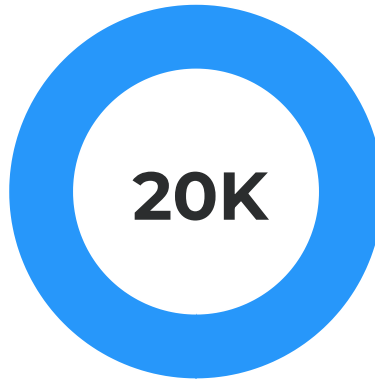
### Goals & Objectives (SPI #1&2 BMI #1&2)

- 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 positions.
- Increase the training program to provide better knowledge of positions for supervisors, assistant supervisors and telecommunicators.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Call volume medical, law, & fire	106,938	121,500	127,200
Call volume admin	89,153	95,000	100,000
<b>Efficiency</b>			
Average calls for service per telecommunicator	12,255	7,732	8,114
<b>Effectiveness (Outcomes)</b>			
% of calls answered within three rings	99%	99%	99%

### FY26 Revenues by Revenue Source

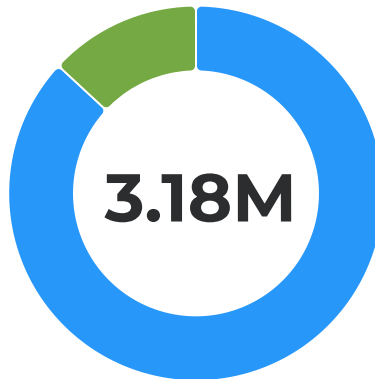


● Sales and Services \$20,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$19,081	\$15,000	\$15,000	\$20,000	33.33%
<b>Total Revenues</b>	<b>\$19,081</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>33.33%</b>

### FY26 Expenditures by Object



● Personnel \$2,764,000 86.89%  
 ● Operating \$417,000 13.11%

### Expenditures by Object

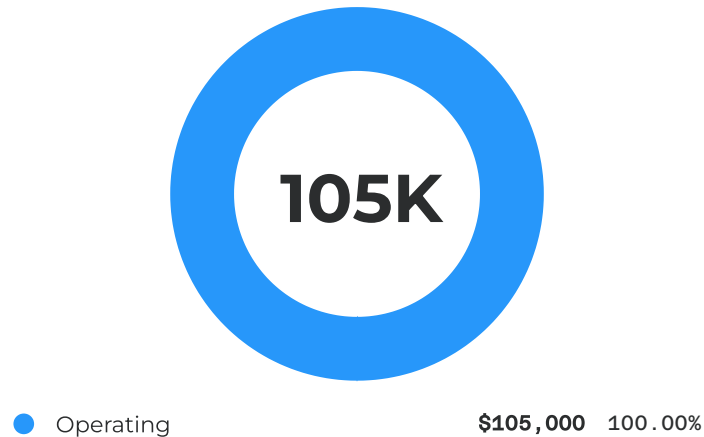
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,779,950	\$2,628,982	\$2,764,000	\$2,764,000	5.14%
Operating	\$338,518	\$386,180	\$417,000	\$417,000	7.98%
<b>Total Expenditures</b>	<b>\$2,118,468</b>	<b>\$3,015,162</b>	<b>\$3,181,000</b>	<b>\$3,181,000</b>	<b>5.50%</b>



# 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.

## FY26 Expenditures by Object



## Expenditures by Object

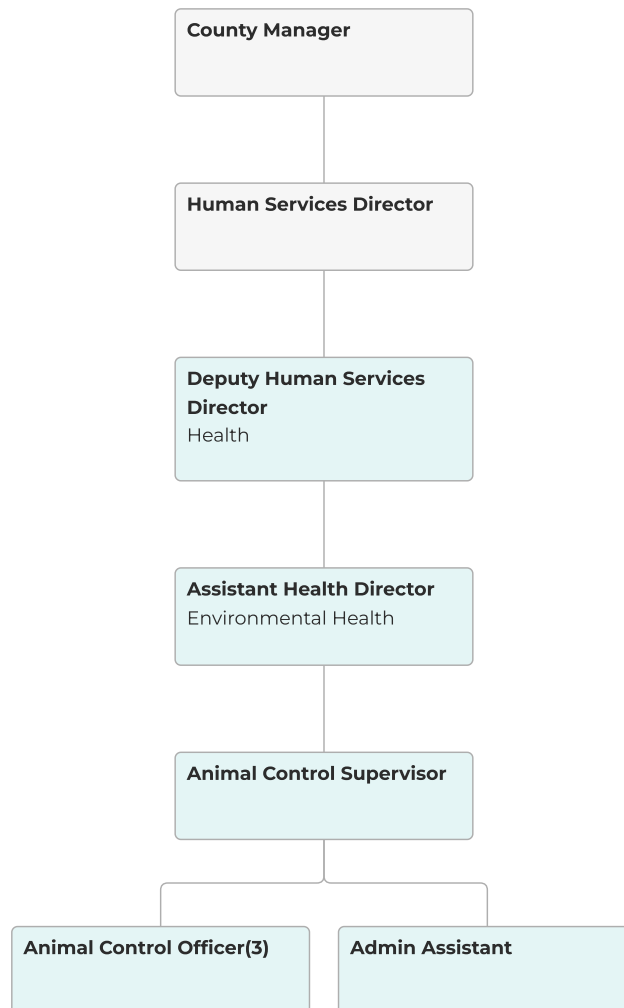
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$101,100	\$105,000	\$105,000	\$105,000	0.00%
<b>Total Expenditures</b>	<b>\$101,100</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>0.00%</b>

# 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>

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Animal Control</b>					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00%</b>

### Major Accomplishments

- Increased county citizen access to rabies vaccinations for county cats and dogs by holding 2 drive-through rabies vaccination clinics.
- Participated in Carteret County Schools' Vehicle Career fair that was held for all county 5th graders.
- Animal Control was able to work with microchip companies and Carteret County Humane Society to reduce animals impounded and returned them to their owners instead of taking them to the shelter.

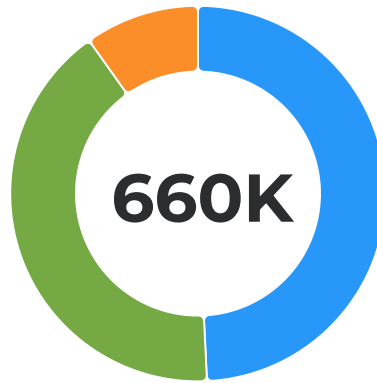
### Goals & Objectives (SPI #1&2 BMI #1&2)

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

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Calls responded to by department	823	800	800
Animal bite reports investigated	184	165	165
<b>Efficiency</b>			
Average calls responded to per animal control officer	206	200	200
Average bite reports investigated per animal control officer	46	42	42
<b>Effectiveness (Outcomes)</b>			
Response to bite reports initiated within 1 business day of notification	99%	100%	100%

### FY26 Expenditures by Object



● Personnel	\$325,000	49.24%
● Operating	\$270,000	40.91%
● Capital	\$65,000	9.85%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$263,731	\$313,839	\$325,000	\$325,000	3.56%
Operating	\$191,418	\$246,000	\$270,000	\$270,000	9.76%
Capital	\$43,433	-	\$65,000	\$65,000	-
<b>Total Expenditures</b>	<b>\$498,582</b>	<b>\$559,839</b>	<b>\$660,000</b>	<b>\$660,000</b>	<b>17.89%</b>

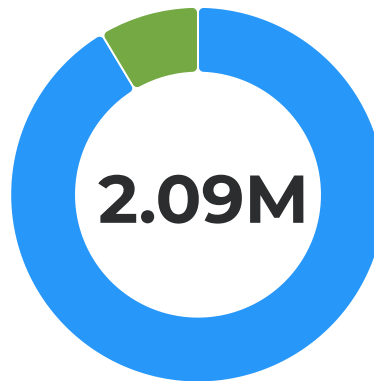


# Transportation

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 \$2,363,000, a 1.7% increase from last fiscal year. The FY26 budget funds paving projects requested by the Harbor Authority.



FY26 Revenues by Revenue Source

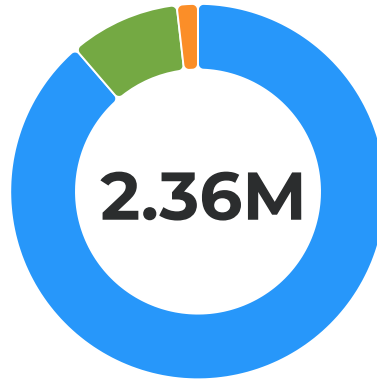


● Intergovernmental	<b>\$1,911,000</b>	<b>91.39%</b>
● Sales and Services	<b>\$180,000</b>	<b>8.61%</b>

## Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs FY26 (% Change)
Intergovernmental	\$1,444,739.93	\$2,351,000.00	\$1,911,000.00	\$1,911,000.00	-18.72%
Sales and Services	\$177,204.83	\$216,000.00	\$155,000.00	\$180,000.00	-16.67%
Appropriated Fund Balance	-	\$10,000.00	-	-	-100.00%
<b>Total Revenues</b>	<b>\$1,621,944.76</b>	<b>\$2,577,000.00</b>	<b>\$2,066,000.00</b>	<b>\$2,091,000.00</b>	<b>-18.86%</b>

## FY26 Expenditures by Department



<span style="color: blue;">●</span>	CCATS Transportation	<b>\$2,096,000</b>	88.70%
<span style="color: green;">●</span>	Airport	<b>\$224,000</b>	9.48%
<span style="color: orange;">●</span>	Harbors	<b>\$43,000</b>	1.82%

### Expenditures by Department

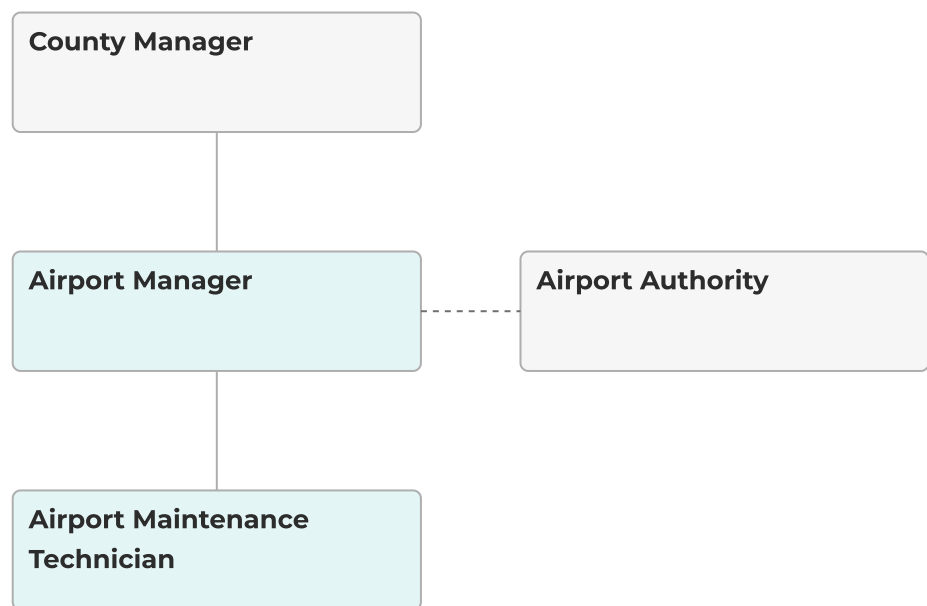
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Airport	\$202,929	\$214,139	\$224,000	\$224,000	4.60%
Harbors	\$11,358	\$33,000	\$43,000	\$43,000	30.30%
CCATS Transportation	\$1,467,258	\$2,365,311	\$2,096,000	\$2,096,000	-11.39%
<b>Total Expenditures</b>	<b>\$1,681,545</b>	<b>\$2,612,450</b>	<b>\$2,363,000</b>	<b>\$2,363,000</b>	<b>-9.55%</b>

# Airport

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

<https://flythecrystalcoast.org/>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Airport</b>					
Full Time	2.00	2.00	2.00	2.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00%</b>

## Major Accomplishments

- Completed the Runway 3-21 Rehabilitation Project. The Runway was rehabilitated with all new paving, lighting, signage and NAVAIDS. The Runway will now be called Runway 4-22.
- Completed the acquisition of land for the Runway 8-26 Runway Extension Project.
- Completed the design coordination for future hangar development on the Laughton Property for 6 new ground leases.

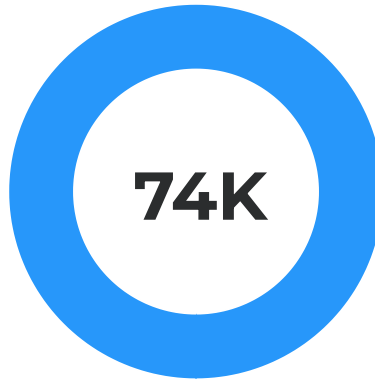
## Goals & Objectives (SPI #5 BMI #4)

- New Terminal Building where Airport Administrative Staff and Fixed Base Operator can operate out of the same facility. This will be the new face of the Airport.
- Continue Infield Hangar Development Investigation for more hangars and ground leases near decommissioned Runway 14-32.
- New Maintenance Building for Airport tractor and equipment.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of hangars	62	62	62
# of ground leases	11	11	17
<b>Efficiency</b>			
# of people on hangar waiting list	73	76	70
# of people on ground lease waiting list	38	40	34
<b>Effectiveness (Outcomes)</b>			
Hangars & ground leases fully leased	100%	100%	100%

### FY26 Revenues by Revenue Source

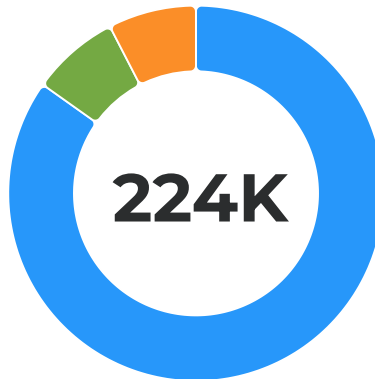


● Intergovernmental **\$74,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$33,506	\$74,000	\$74,000	\$74,000	0.00%
<b>Total Revenues</b>	<b>\$33,506</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Personnel **\$190,000** 84.82%  
 ● Capital **\$17,000** 7.59%  
 ● Operating **\$17,000** 7.59%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$138,047	\$180,059	\$190,000	\$190,000	5.52%
Operating	\$14,722	\$17,080	\$17,000	\$17,000	-0.47%
Capital	\$45,022	\$17,000	\$17,000	\$17,000	0.00%
Legal	\$5,138	-	-	-	-
<b>Total Expenditures</b>	<b>\$202,929</b>	<b>\$214,139</b>	<b>\$224,000</b>	<b>\$224,000</b>	<b>4.60%</b>



# 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.

<https://www.carteretcountync.gov/342/Harbor-Authority-Board>

## Major Accomplishments

- All 35 Harkers Island slips have been rented, invoiced, and 100% of the revenue collected.
- Repaired needed deck boards at the Atlantic and Harkers Island harbor using repurposed county supplies.
- Provided Harkers Island Fire and Rescue with a slip at the Harkers Island harbor to assist with water emergency response time.

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

- Increase number of slips rented in Atlantic Harbor.
- Pave Harkers Island harbor.
- Maintain 100% collection rate on revenue due.

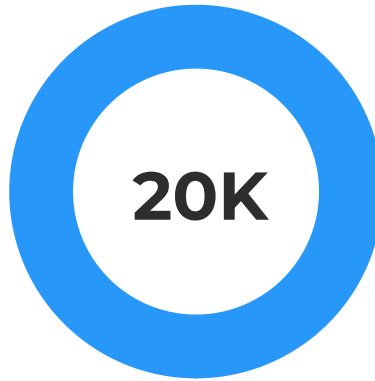


# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of slips rented - Harkers Island	35	35	35
# of slips rented - Atlantic	22	24	26
<b>Efficiency</b>			
% of expenditures offset by fee revenue	100%	57%	90%
<b>Effectiveness (Outcomes)</b>			
% of slips utilized	65%	73%	75%



### FY26 Revenues by Revenue Source

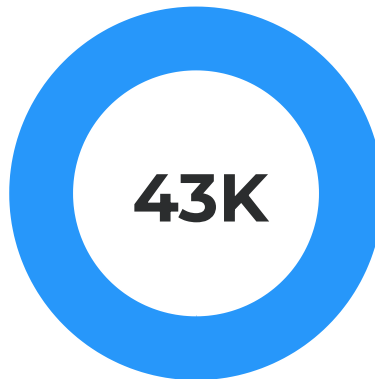


● Sales and Services \$20,000 100.00%

#### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$18,462	\$20,000	\$20,000	\$20,000	0.00%
<b>Total Revenues</b>	<b>\$18,462</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Operating \$43,000 100.00%

#### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$11,358	\$33,000	\$43,000	\$43,000	30.30%
<b>Total Expenditures</b>	<b>\$11,358</b>	<b>\$33,000</b>	<b>\$43,000</b>	<b>\$43,000</b>	<b>30.30%</b>

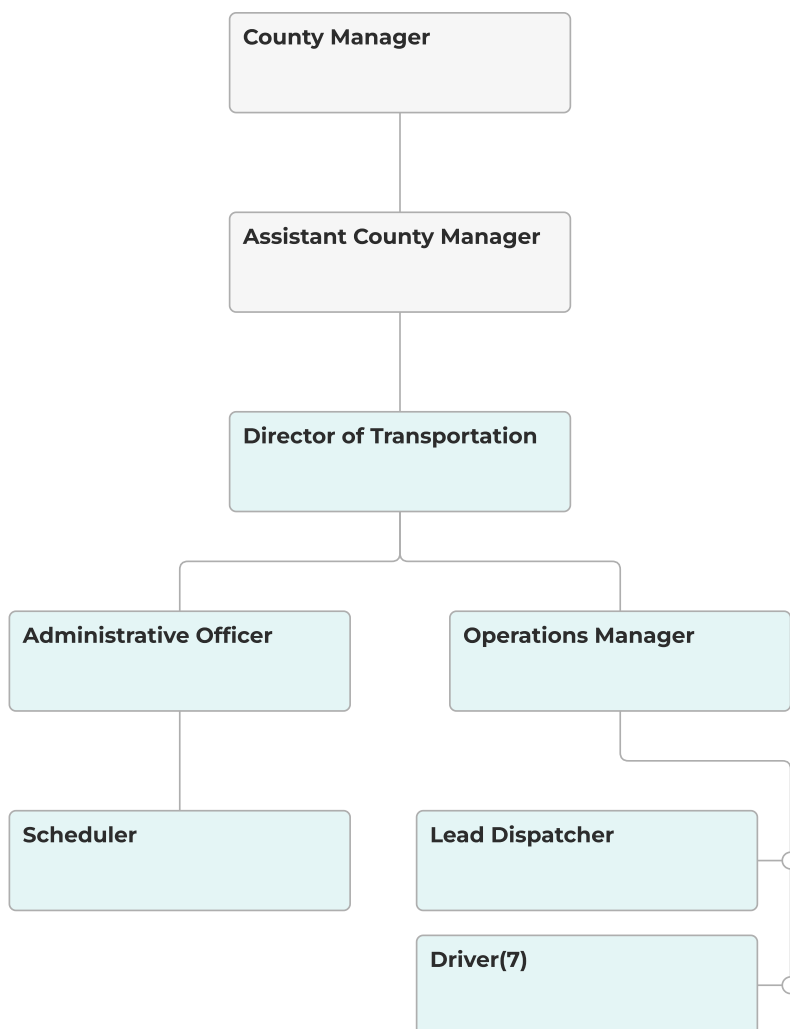


# CCATS

This department administers and delivers 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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>CCATS</b>					
Full Time	11.00	12.00	12.00	12.00	
FTE - Part Time	5.96	5.96	8.51	8.51	
<b>Total</b>	<b>16.96</b>	<b>17.96</b>	<b>20.51</b>	<b>20.51</b>	<b>14.20%</b>

### Major Accomplishments

- For the third year in a row, CCATS has added over 400 new riders.
- Taking clients to and from work throughout the county is 42% of all trips that CCATS makes.
- Increased the ability to offset county match fiscal obligations through increased out-of-county trips via the Down East Express service.

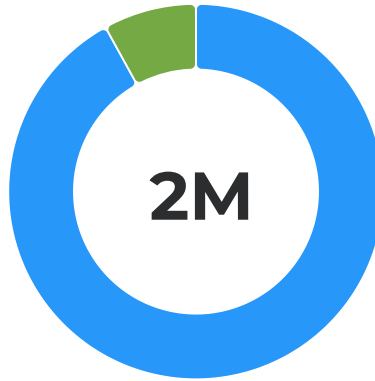
### Goals & Objectives (SPI #1 BMI #1&8)

- Identification and pursuit of private and public funding opportunities through grants or contracted services.
- Continuous improvement of operational efficiencies.
- Recruit, develop, and retain a qualified workforce

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Total # of trips	62,121	62,721	65,857
Total miles	512,146	522,164	548,272
<b>Efficiency</b>			
Cost per passenger trip	\$19.77	\$20.50	\$20.00
Trips per driver FTE	4,501	4,545	4,600
<b>Effectiveness (Outcomes)</b>			
Propane savings percentage	346%	279%	270%
Trip cancelation percentage	18.61%	19.00%	15.00%

### FY26 Revenues by Revenue Source

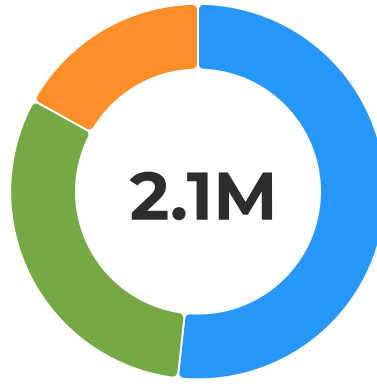


● Intergovernmental	<b>\$1,837,000</b>	91.99%
● Sales and Services	<b>\$160,000</b>	8.01%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$1,411,234	\$2,277,000	\$1,837,000	\$1,837,000	-19.32%
Sales and Services	\$158,743	\$196,000	\$135,000	\$160,000	-18.37%
Appropriated Fund Balance	-	\$10,000	-	-	-100.00%
<b>Total Revenues</b>	<b>\$1,569,977</b>	<b>\$2,483,000</b>	<b>\$1,972,000</b>	<b>\$1,997,000</b>	<b>-19.57%</b>

## FY26 Expenditures by Object



<span style="color: blue;">●</span>	Personnel	<b>\$1,084,000</b>	51.72%
<span style="color: green;">●</span>	Capital	<b>\$657,000</b>	31.35%
<span style="color: orange;">●</span>	Operating	<b>\$355,000</b>	16.94%

### Expenditures by Object

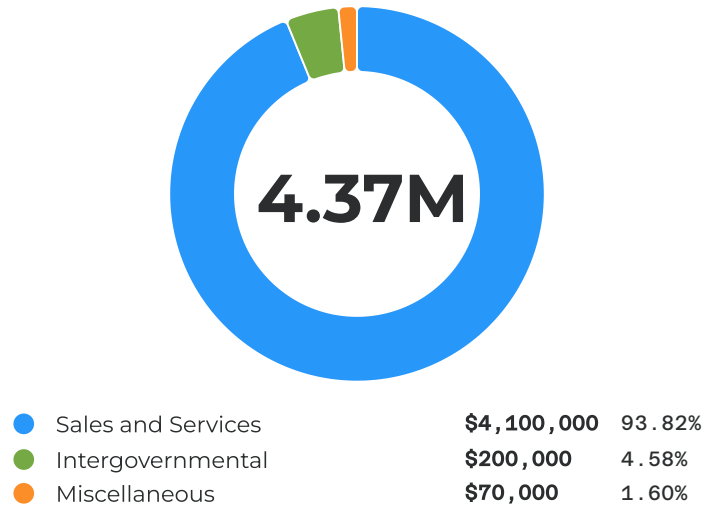
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$899,535	\$1,056,311	\$1,084,000	\$1,084,000	2.62%
Operating	\$327,046	\$364,000	\$355,000	\$355,000	-2.47%
Capital	\$239,208	\$945,000	\$657,000	\$657,000	-30.48%
Professional Services	\$1,469	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,467,258</b>	<b>\$2,365,311</b>	<b>\$2,096,000</b>	<b>\$2,096,000</b>	<b>-11.39%</b>



# Environmental Protection Summary

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 \$6,194,000 or 4.46% of total expenditures. The county's landfill closed in October 1993, and the county contracts with a private carrier for waste disposal. Solid Waste and Public Works made some needed capital purchases in FY25, thus the decrease in those budgets. The 2026 NC Forest Service budget includes a motor vehicle replacement.

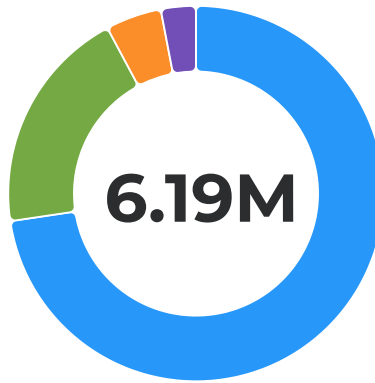
FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs FY26 (% Change)
Intergovernmental	\$214,200.30	\$200,000.00	\$200,000.00	\$200,000.00	0.00%
Sales and Services	\$3,581,578.81	\$4,100,000.00	\$4,100,000.00	\$4,100,000.00	0.00%
Miscellaneous	\$72,096.32	\$80,000.00	\$70,000.00	\$70,000.00	-12.50%
<b>Total Revenues</b>	<b>\$3,867,875.43</b>	<b>\$4,380,000.00</b>	<b>\$4,370,000.00</b>	<b>\$4,370,000.00</b>	<b>-0.23%</b>

### FY26 Expenditures by Department



● Solid Waste	<b>\$4,500,000</b>	72.65%
● Public Works	<b>\$1,210,000</b>	19.54%
● Garage Department	<b>\$297,000</b>	4.79%
● Forest Fire Control	<b>\$187,000</b>	3.02%

### Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Forest Fire Control	\$168,889	\$166,000	\$187,000	\$187,000	12.65%
Solid Waste	\$3,856,901	\$4,638,000	\$4,500,000	\$4,500,000	-2.98%
Public Works	\$788,036	\$1,246,938	\$1,210,000	\$1,210,000	-2.96%
Garage Department	\$237,538	\$292,794	\$297,000	\$297,000	1.44%
<b>Total Expenditures</b>	<b>\$5,051,364</b>	<b>\$6,343,732</b>	<b>\$6,194,000</b>	<b>\$6,194,000</b>	<b>-2.36%</b>

# 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.ncforestservice.gov/contacts/carteret.htm>

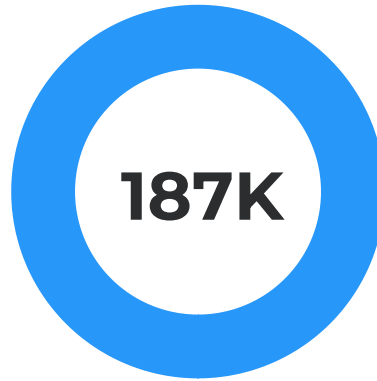
## Major Accomplishments

- Assisted the county fire departments with 23 fires involving 4,279 acres.
- Created 17 forest management plans for Carteret County landowners.
- Conducted 11 information, education, and outreach programs.

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

- Write 10 forest management plans in Carteret County.
- Conduct 150 acres of forest regeneration.
- Inspect 10 forestry operations for adherence to the best management practices related to water quality.

## FY26 Expenditures by Object



● Forest Fire Contribution      **\$187,000**    100.00%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Forest Fire Contribution	\$168,889	\$166,000	\$187,000	\$187,000	12.65%
<b>Total Expenditures</b>	<b>\$168,889</b>	<b>\$166,000</b>	<b>\$187,000</b>	<b>\$187,000</b>	<b>12.65%</b>

# Solid 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.

<https://carteretcountync.gov/2265/Solid-Waste-Division>

## Major Accomplishments

- Maintained site locations and provided support for storage and transfer of electronics recycling.
- Maintained abandoned landfill 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)

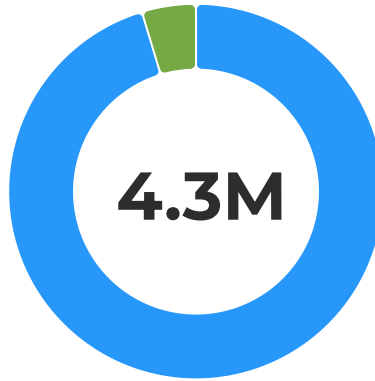
- Continue our electronics and paint recycling programs and work to increase litter awareness, education, and enforcement.
- Focus more on recycling programs to reduce tonnage to the landfill.
- Work with contractor to better serve the citizens of Carteret County.

# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Total tonnage at convenience sites	1,850	2,000	2,000
<b>Efficiency</b>			
Average cost per ton of solid waste program	\$2,147	\$2,148	\$2,130
<b>Effectiveness (Outcomes)</b>			
% change in number of annual pulls	3.04%	-1.58%	-1.50%



### FY26 Revenues by Revenue Source

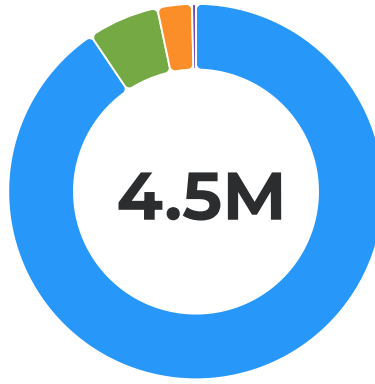


● Sales and Services	\$4,100,000	95.35%
● Intergovernmental	\$200,000	4.65%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$214,200	\$200,000	\$200,000	\$200,000	0.00%
Sales and Services	\$3,581,579	\$4,100,000	\$4,100,000	\$4,100,000	0.00%
Miscellaneous	\$13,694	-	-	-	-
<b>Total Revenues</b>	<b>\$3,809,473</b>	<b>\$4,300,000</b>	<b>\$4,300,000</b>	<b>\$4,300,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Solid Waste Collections	<b>\$4,075,000</b>	90.56%
● Capital	<b>\$276,000</b>	6.13%
● Operating	<b>\$134,000</b>	2.98%
● Landfill Closure	<b>\$15,000</b>	0.33%

### Expenditures by Object

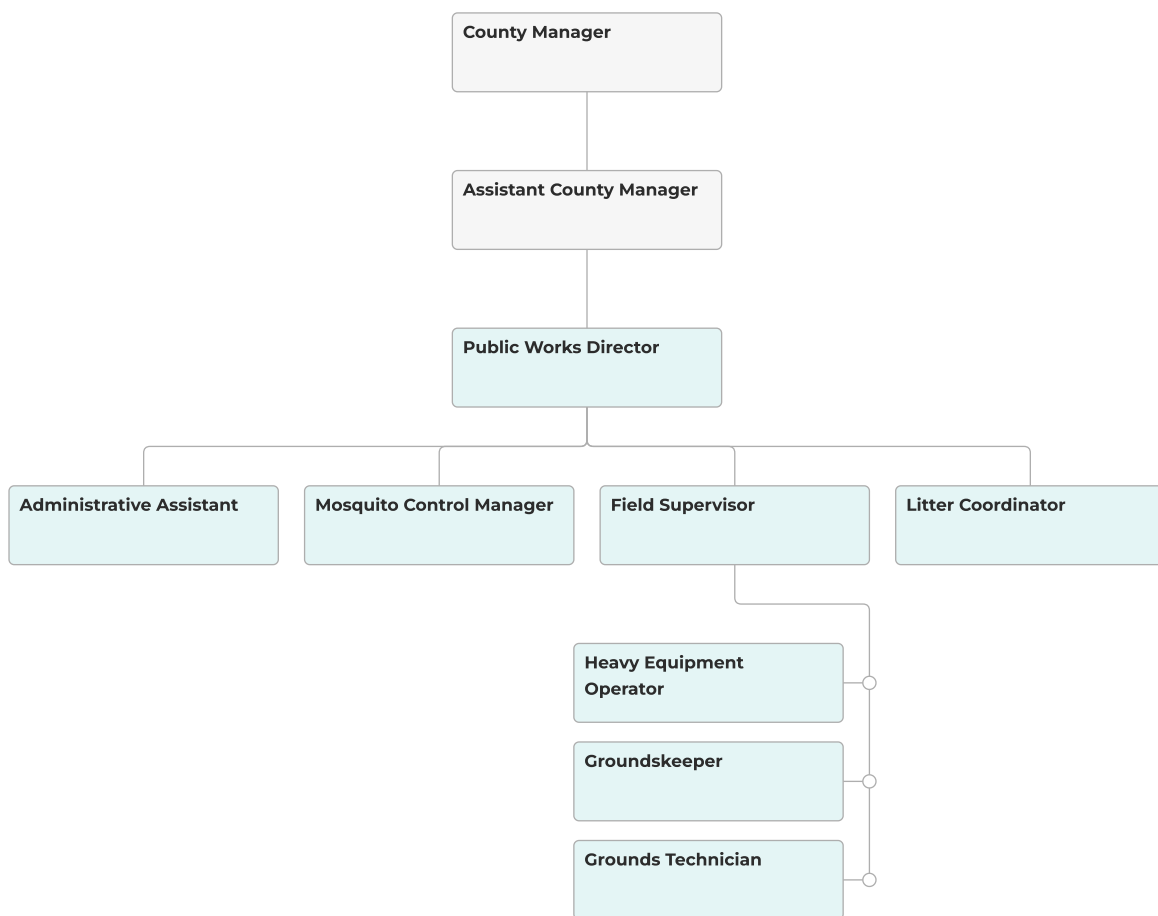
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$32,692	\$73,100	\$134,000	\$134,000	83.31%
Capital	-	\$624,900	\$276,000	\$276,000	-55.83%
Solid Waste Collections	\$3,812,803	\$3,925,000	\$4,075,000	\$4,075,000	3.82%
Landfill Closure	\$9,507	\$15,000	\$15,000	\$15,000	0.00%
Professional Services	\$1,898	-	-	-	-
<b>Total Expenditures</b>	<b>\$3,856,901</b>	<b>\$4,638,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>-2.98%</b>

# Public Works

The Public Works Department is responsible for maintenance, inspection, and support services in several divisions. The operations division consists of mosquito control, County-owned property landscaping and site improvement services, solid waste and recycling maintenance, landfill maintenance, E911 street sign maintenance, harbor maintenance, and Parks assistance.

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

## Organizational Structure



## Authorized Positions by Department

	<b>FY24 Actual</b>	<b>FY25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>%Change</b>
<b>Public Works</b>					
Full Time	6.00	7.00	9.00	9.00	
FTE - Part Time	5.77	5.00	5.00	5.00	
<b>Total</b>	<b>11.77</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>	<b>16.67%</b>

### Major Accomplishments

- After tornado damage in the down east community of Atlantic, Public Works picked up vegetative debris that was placed by citizens on the NC State Right-of-way. Public Works hauled debris to an approved storm disposal site and properly disposed of debris.
- Dug an entrance to Atlantic Harbor where storm erosion sediment had made the entrance impassable for commercial fishermen.
- Cleared property acquired by the County for potential future construction projects.

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

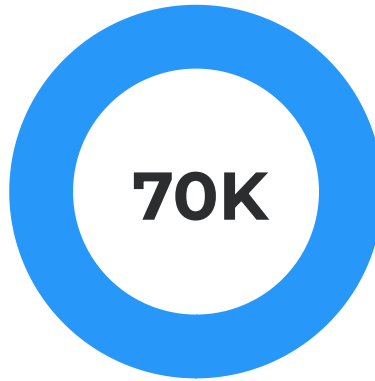
- Acquire new equipment to better enable a proper and safer working environment for employees with more efficiency and better to the environment.
- Continue the mosquito control program to better serve and protect the citizens of Carteret County.
- Continue two (2) Household Hazardous Waste days in partnership with Coastal Regional Solid Waste Management Authority (CRSWMA) and manage the latex paint recycle program for the month of April for the citizens of Carteret County.



## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of hours of mosquito control	6,500	7,000	6,500
<b>Efficiency</b>			
Average annual cost of mosquito spray supplies	\$180,000	\$180,000	\$180,000
<b>Effectiveness (Outcomes)</b>			
% of mosquito control requests responded to within 48 hours	100%	100%	100%
% of street sign requests for maintenance responded to within 48 hours	100%	100%	100%

### FY26 Revenues by Revenue Source

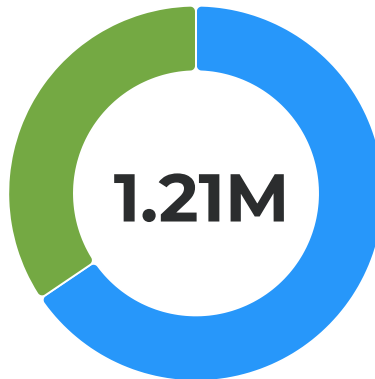


● Miscellaneous \$70,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Miscellaneous	\$72,096	\$80,000	\$70,000	\$70,000	-12.50%
<b>Total Revenues</b>	<b>\$72,096</b>	<b>\$80,000</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>-12.50%</b>

### FY26 Expenditures by Object



● Personnel \$793,000 65.54%  
 ● Operating \$417,000 34.46%

### Expenditures by Object

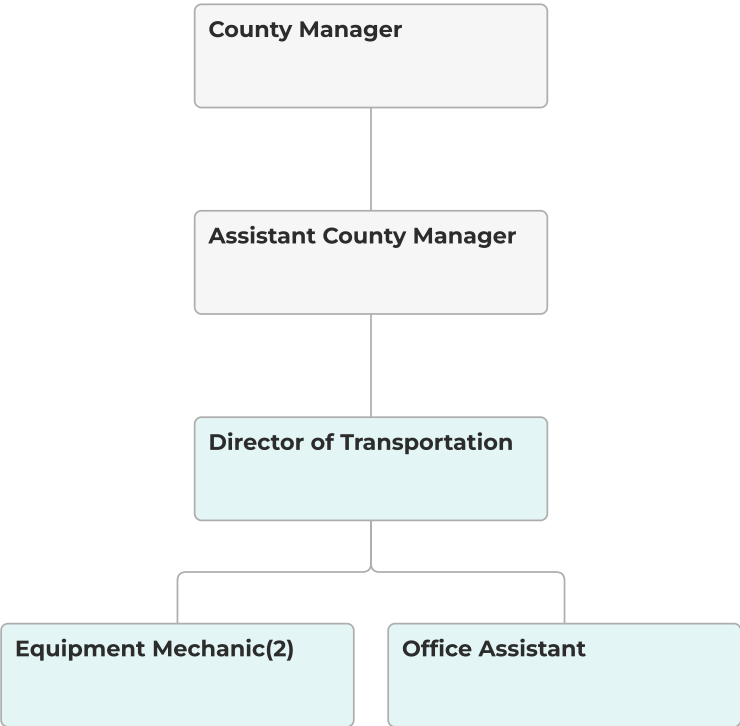
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$432,722	\$594,938	\$793,000	\$793,000	33.29%
Operating	\$355,314	\$420,000	\$417,000	\$417,000	-0.71%
Capital	-	\$232,000	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$788,036</b>	<b>\$1,246,938</b>	<b>\$1,210,000</b>	<b>\$1,210,000</b>	<b>-2.96%</b>



# County Garage

The County 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.

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>County Garage</b>					
Full Time	3.00	3.00	3.00	3.00	
FTE - Part Time	-				
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00%</b>

### Major Accomplishments

- The County Garage has operated with zero accidents or injuries by strictly following safety protocols and proper equipment usage.
- Improved scheduling and progress updates with other departments to enhance overall efficiency and collaboration.
- Utilizing opportunities to repurpose vehicles to extend lifecycles, and ensure optimal usage across departments.

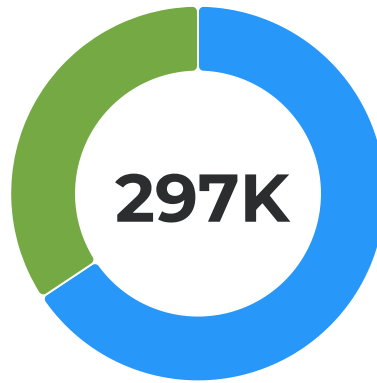
### Goals & Objectives (SPI #1 BMI #5)

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

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of fleet vehicle services performed	742	794	754
# of fleet vehicle maintenance hours	676	927	874
<b>Efficiency</b>			
Salary cost per maintenance hour	\$131.27	\$95.54	\$101.34
Vehicle service orders per FTE	371	397	377
<b>Effectiveness (Outcomes)</b>			
% of vehicle maintenance performed as scheduled	99%	94%	97%
% of vehicles above fleet age goal	25%	12%	4%

## FY26 Expenditures by Object



<span style="color: blue;">●</span> Personnel	<b>\$195,000</b> 65.66%
<span style="color: green;">●</span> Operating	<b>\$102,000</b> 34.34%

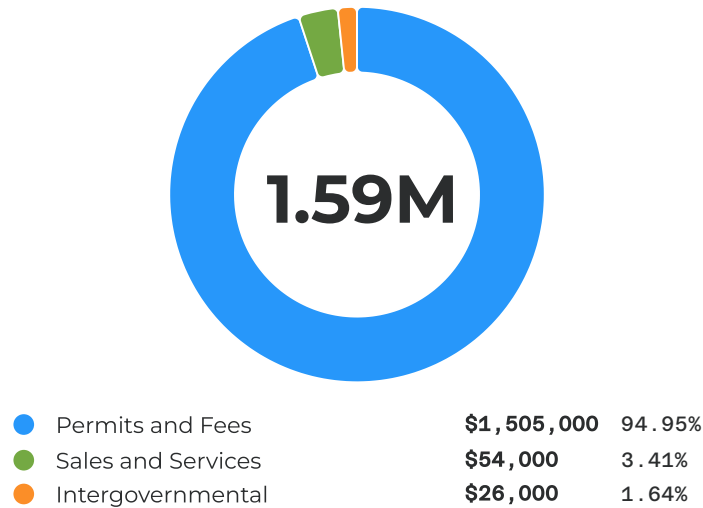
### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$186,422	\$195,294	\$195,000	\$195,000	-0.15%
Operating	\$38,466	\$97,500	\$102,000	\$102,000	4.62%
Capital	\$12,650	-	-	-	-
<b>Total Expenditures</b>	<b>\$237,538</b>	<b>\$292,794</b>	<b>\$297,000</b>	<b>\$297,000</b>	<b>1.44%</b>

# 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 for this service area equals 4.01% of expenditures or \$5,576,000. This service area had a 33.8% increase from amended FY25. The increase in funding is largely due to upcoming beach nourishment projects which will be largely funded by intergovernmental revenues. The 63.6% increase in General Services is attributed to the reallocation of county staff who were previously assigned to other departments.

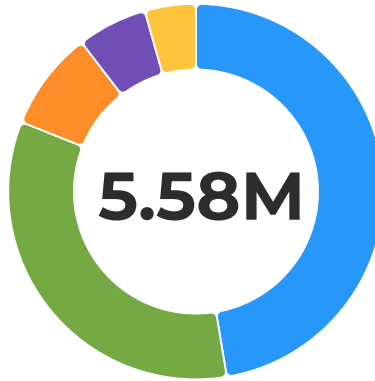
FY26 Revenues by Revenue Source



## Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs FY26 (% Change)
Permits and Fees	\$1,652,066.28	\$1,440,000.00	\$1,505,000.00	\$1,505,000.00	4.51%
Intergovernmental	\$23,323.00	\$23,000.00	\$26,000.00	\$26,000.00	13.04%
Sales and Services	\$35,586.50	\$85,000.00	\$54,000.00	\$54,000.00	-36.47%
<b>Total Revenues</b>	<b>\$1,710,975.78</b>	<b>\$1,548,000.00</b>	<b>\$1,585,000.00</b>	<b>\$1,585,000.00</b>	<b>2.39%</b>

## FY26 Expenditures by Department



<span style="color: blue;">●</span> Beach Nourishment	<b>\$2,642,000</b>	47.38%
<span style="color: green;">●</span> Planning & Development	<b>\$1,877,000</b>	33.66%
<span style="color: orange;">●</span> Economic Development	<b>\$476,000</b>	8.54%
<span style="color: purple;">●</span> Cooperative Extension	<b>\$336,000</b>	6.03%
<span style="color: yellow;">●</span> General Services	<b>\$245,000</b>	4.39%

### Expenditures by Department

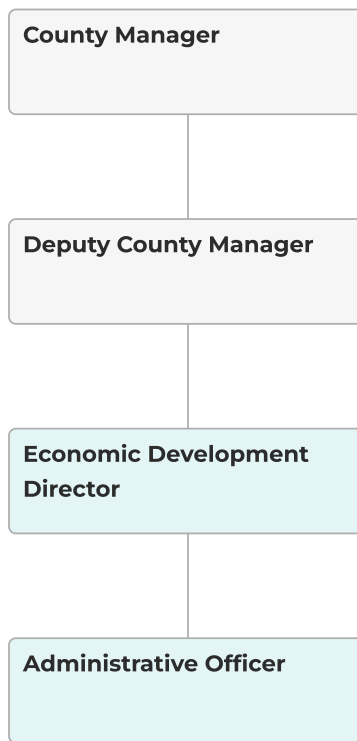
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Economic Development	\$279,210	\$516,042	\$476,000	\$476,000	-7.76%
Beach Nourishment	\$966,114	\$1,320,000	\$2,642,000	\$2,642,000	100.15%
Planning & Development	\$1,761,020	\$1,868,261	\$1,877,000	\$1,877,000	0.47%
General Services	\$196,653	\$149,792	\$245,000	\$245,000	63.56%
Cooperative Extension	\$269,774	\$313,773	\$336,000	\$336,000	7.08%
<b>Total Expenditures</b>	<b>\$3,472,771</b>	<b>\$4,167,868</b>	<b>\$5,576,000</b>	<b>\$5,576,000</b>	<b>33.79%</b>

# Economic Development

The Carteret County Economic Development Department provides an integrated approach to programs and services necessary to support local business, increase employment opportunities, encourage residential growth, and increase the County's tax base to help our businesses grow and compete in today's economy. We also foster relocation and expansion services to make start-up as smooth as possible.

<https://carteretcountync.gov/2385/Economic-Development>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Economic Development</b>					
Full Time	3.00	3.00	2.00	2.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-33.33%</b>

### Major Accomplishments

- Started, grew, renewed, and strengthened relationships with local, regional, and statewide economic development agencies to share the message that Carteret County is an active and capable economic development organization and partner.
- CC applied for the Carolina Across 100 statewide Our State Our Homes initiative. Carteret County was 1 of only 14 counties selected from more than 50 applications to participate in this 18-month workforce housing initiative.
- Played an integral role in recruiting and securing Project Aquarium. 21CS is an international software company based in the Boston region. They are relocating their North American HQ to Morehead City investing over \$500,000 and creating up to 50 new jobs with an average annual income of \$86,000.

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

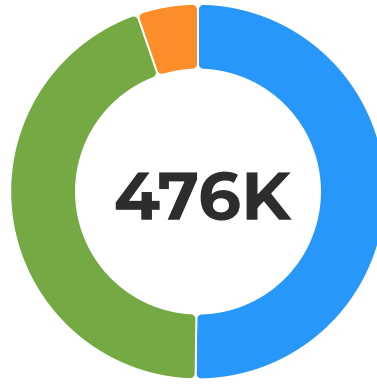
- Explore, research, and provide partial solutions for the county's workforce housing shortage which includes participation in the aforementioned Our State Our Homes initiative.
- Recreate and restart the Business Resource Alliance bringing companies from across the county together quarterly to share successes, best practices, obstacles and solutions.
- Continue to learn more about the Blue Economy in order to establish a business environment conducive to capital investment, company creation and job growth.



## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Capital investment	\$500,000	\$1,000,000	\$1,500,000
Workforce housing units	0	0	72
<b>Efficiency</b>			
Avg. dollars raised per Women in Business (WIB) event	\$1,693	\$2,500	\$3,750
Avg. pounds of litter per cleanup event	249	77	50
<b>Effectiveness (Outcomes)</b>			
Increase in attendance for WIB events	-14%	32%	21%
Increase in Litter Free program volunteers	-67%	586%	23%

### FY26 Expenditures by Object



● Personnel	\$239,000	50.21%
● Operating	\$212,000	44.54%
● Business Development	\$25,000	5.25%

### Expenditures by Object

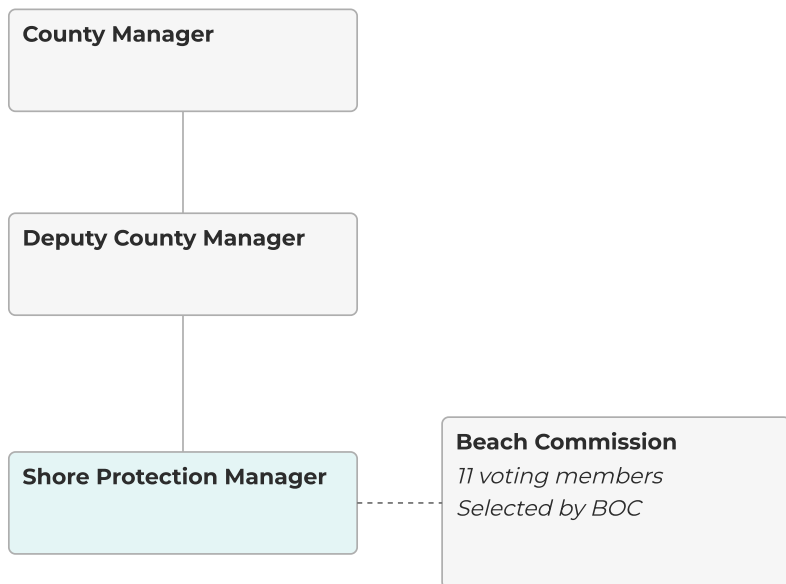
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$167,694	\$296,942	\$239,000	\$239,000	-19.51%
Operating	\$111,517	\$194,100	\$212,000	\$212,000	9.22%
Business Development	-	\$25,000	\$25,000	\$25,000	0.00%
<b>Total Expenditures</b>	<b>\$279,210</b>	<b>\$516,042</b>	<b>\$476,000</b>	<b>\$476,000</b>	<b>-7.76%</b>

# Shore Protection

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 principal liaison with the US Army Corps of Engineers (USACE); NC Division of Coastal Management (NCDCM); and NC Division of Water Resources. The office oversees and coordinates county lobbying efforts and communications with Federal and State elected and appointed officials, and provides staff support and guidance to the Carteret County Beach Commission.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	%Change
<b>Shore Protection</b>					
Full Time	1.40	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>1.40</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>

## Major Accomplishments

- Completed Raymond's Gut maintenance dredging.
- Completed Carrot Island shoreline stabilization.
- Conducted dredging and nourishment projects at Beaufort Inlet, Bogue Inlet, Atlantic Beach, and Emerald Isle.

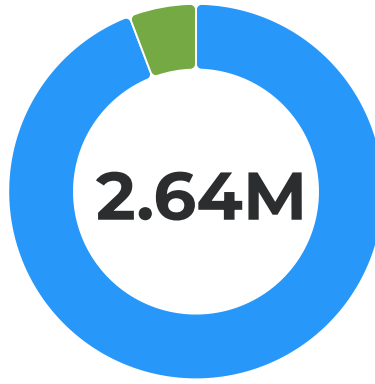
## Goals & Objectives (SPI #4 BMI #9)

- Plan and implement the large-scale Bogue Banks (22 miles) nourishment project. We hope to have \$30 million in costs covered by FEMA and the Coastal Storm Damage Mitigation Fund.
- Address severe shoaling on the Atlantic Intracoastal Waterway along Hwy 24.
- Complete construction of Cedar Island living shoreline.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Occupancy Tax revenues	\$13.4M	\$14.0M	\$14.5M
<b>Efficiency</b>			
Shore Protection office operating expenditures per mile of beach	\$11.4K	\$12.3K	\$30.8K
<b>Effectiveness (Outcomes)</b>			
% of beach remaining above beach trigger point	100%	100%	100%

### FY26 Expenditures by Object



● Operating	\$2,489,000	94.21%
● Personnel	\$153,000	5.79%

### Expenditures by Object

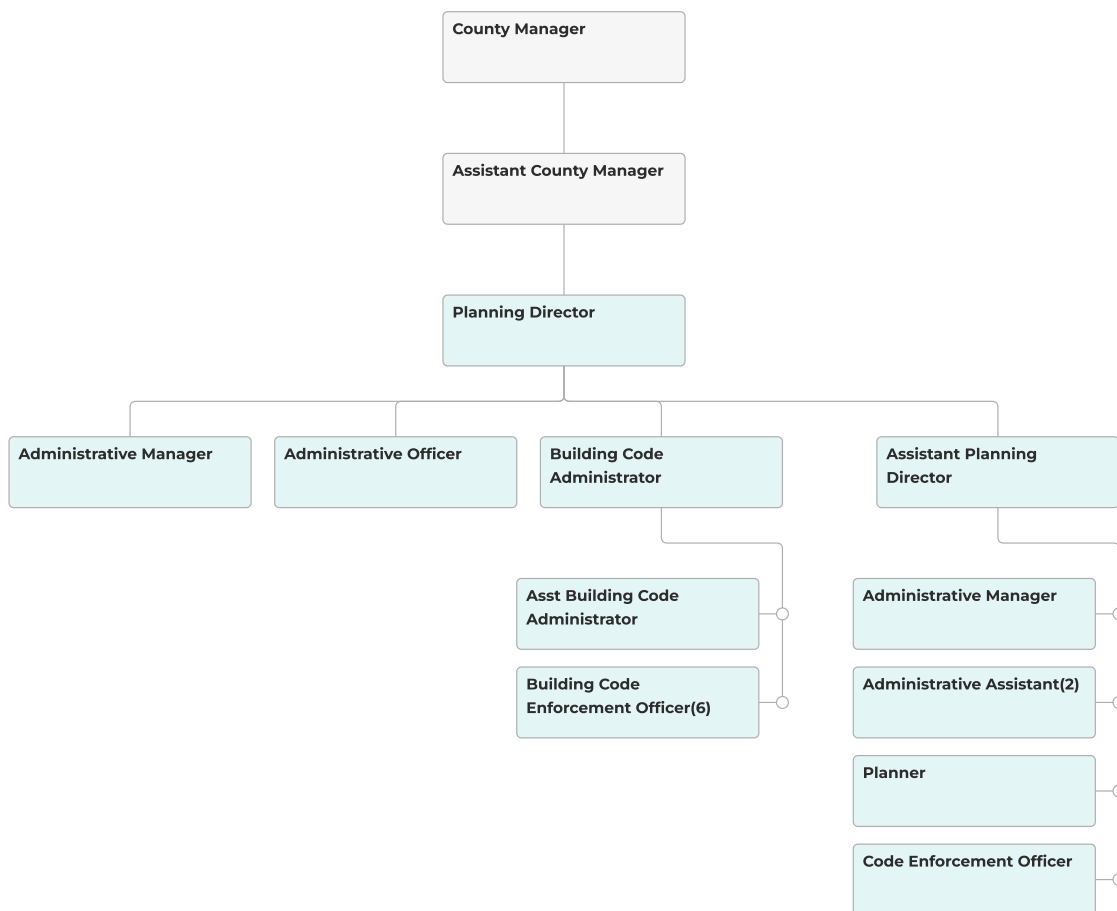
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$172,677	\$181,000	\$153,000	\$153,000	-15.47%
Operating	\$793,437	\$1,139,000	\$2,489,000	\$2,489,000	118.53%
<b>Total Expenditures</b>	<b>\$966,114</b>	<b>\$1,320,000</b>	<b>\$2,642,000</b>	<b>\$2,642,000</b>	<b>100.15%</b>

# Planning

The Department is responsible for guiding the overall growth of the County through the implementation of local land-use ordinances, the International Building Code, 2021 CAMA Land Use Plan, and various other State and Federal regulations. 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 all of Unincorporated 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 officials and administers the Coastal Area Management Act Minor Permit Program for Unincorporated Carteret County and the Towns of Bogue, Cedar Point, Indian Beach and Peletier.

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

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Planning &amp; Development</b>					
Full Time	16.60	17.50	17.50	17.50	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>16.60</b>	<b>17.50</b>	<b>17.50</b>	<b>17.50</b>	<b>0.00%</b>

### Major Accomplishments

- Received a 3.8-million-dollar FEMA HMGP elevation grant to elevate 17 flood-prone single-family dwellings throughout unincorporated Carteret County.
- Received 2 grants totaling \$525,000 from the Division of Coastal Management's Beach and Waterfront Access Grant Program for site improvements at the Town Creek Boat Ramps in Beaufort and at the terminus of the old Harkers Island Bridge.
- Completed the County's 5-year CRS recertification under the NFIP. The County is a Class 9 CRS Community offering a 5% discount on NFIP flood insurance premiums for properties located in the SFHA.

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

- Begin the FEMA HMGP elevation project DR-4617 to elevate 17 single-family dwellings throughout unincorporated Carteret County.
- Begin construction and complete the two CAMA Beach and Waterfront Access Grant site improvement projects.
- Continue to apply for future HMGP and FMA funding to elevate flood-prone single-family dwellings in unincorporated Carteret County.

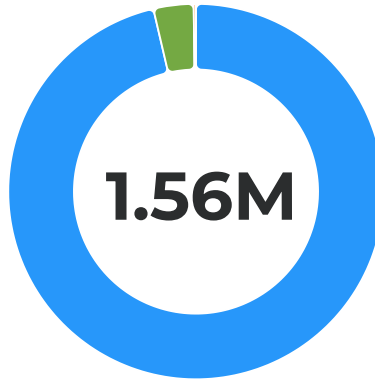


# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of inspections	21,727	22,000	25,000
# of permits issued	3,014	3,500	4,000
<b>Efficiency</b>			
Average miles per inspection	4.5	5.0	5.0
<b>Effectiveness (Outcomes)</b>			
% of violations that have met compliance	93%	95%	100%



## FY26 Revenues by Revenue Source

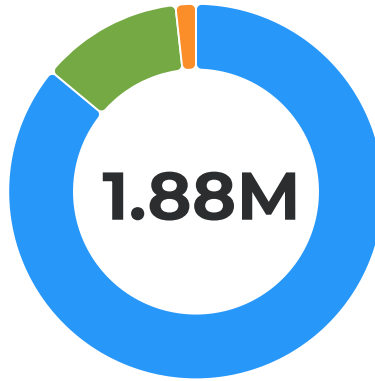


<span style="color: blue;">●</span>	Permits and Fees	<b>\$1,505,000</b>	96.35%
<span style="color: green;">●</span>	Sales and Services	<b>\$54,000</b>	3.46%
<span style="color: orange;">●</span>	Intergovernmental	<b>\$3,000</b>	0.19%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$1,652,066	\$1,440,000	\$1,505,000	\$1,505,000	4.51%
Intergovernmental	\$1,275	-	\$3,000	\$3,000	-
Sales and Services	\$35,587	\$85,000	\$54,000	\$54,000	-36.47%
<b>Total Revenues</b>	<b>\$1,688,928</b>	<b>\$1,525,000</b>	<b>\$1,562,000</b>	<b>\$1,562,000</b>	<b>2.43%</b>

## FY26 Expenditures by Object



<span style="color: blue;">●</span>	Personnel	<b>\$1,615,000</b>	86.04%
<span style="color: green;">●</span>	Operating	<b>\$229,000</b>	12.20%
<span style="color: orange;">●</span>	Capital	<b>\$33,000</b>	1.76%

### Expenditures by Object

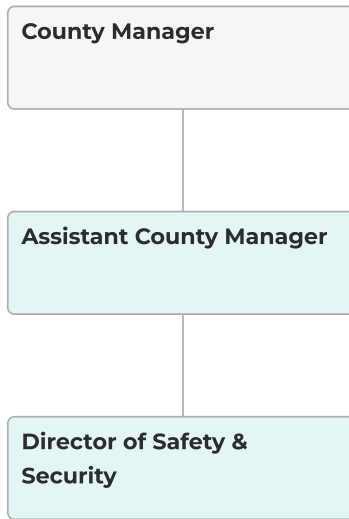
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,330,707	\$1,591,561	\$1,615,000	\$1,615,000	1.47%
Operating	\$274,021	\$236,700	\$229,000	\$229,000	-3.25%
Capital	\$156,292	\$40,000	\$33,000	\$33,000	-17.50%
<b>Total Expenditures</b>	<b>\$1,761,020</b>	<b>\$1,868,261</b>	<b>\$1,877,000</b>	<b>\$1,877,000</b>	<b>0.47%</b>

# 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>

## Organizational Structure



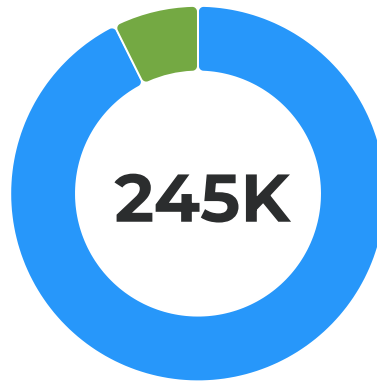
## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>General Services</b>					
Full Time	1.00	1.50	1.50	1.50	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00%</b>

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

- Create and implement a 5-year capital improvement plan.
- Consolidate fire system maintenance, inspection, and monitoring under one umbrella.
- Review the current County physical security system, to include cameras, badge readers, and burglar alarms, and determine the best option moving forward.

**FY26 Expenditures by Object**



● Personnel	<b>\$227,000</b>	<b>92.65%</b>
● Operating	<b>\$18,000</b>	<b>7.35%</b>

**Expenditures by Object**

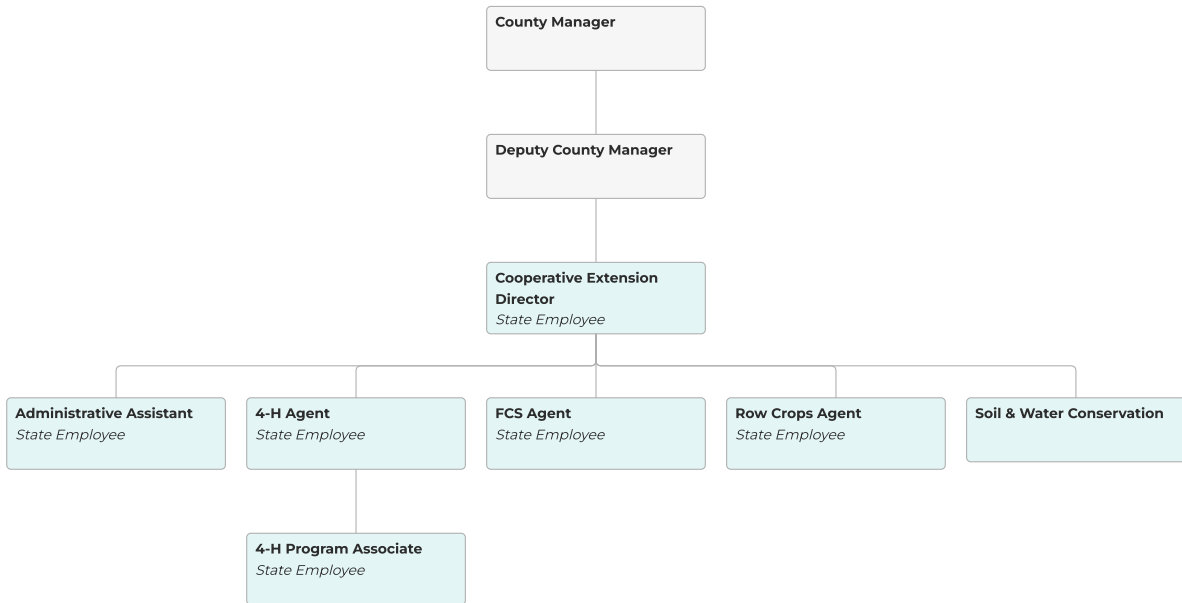
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$140,538	\$141,892	\$227,000	\$227,000	59.98%
Operating	\$4,594	\$7,900	\$18,000	\$18,000	127.85%
Capital	\$51,521	-	-	-	-
<b>Total Expenditures</b>	<b>\$196,653</b>	<b>\$149,792</b>	<b>\$245,000</b>	<b>\$245,000</b>	<b>63.56%</b>

# Cooperative Extension

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 with 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.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Cooperative Extension</b>					
Full Time	1.00	1.00	1.00	1.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>



## Major Accomplishments

- The Carteret Soil and Water Conservation District, in conjunction with the N. C. Coastal Federation, installed 2,618 feet of living shoreline at Fort Macon State Park to protect the land by preventing shoreline erosion.
- Expanded our home horticulture programming to include programs at the library in Cape Carteret with 11 gardening classes being held, reaching 133 people at this new venue for us.
- Increased marketing reach through our website, Facebook page, and printed materials showing an increase in views year over year.

## Goals & Objectives (SPI #1&3 BMI #5&9)

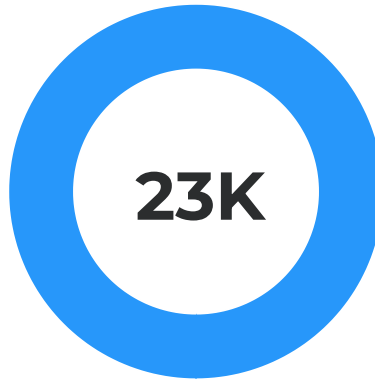
- Empower youth and families in Carteret County to develop good habits and develop life skills that will promote an overall healthy lifestyle.
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County.
- Provide programs and technical assistance to landowners throughout the county related to natural resources including drainage, soils, and conservation programs.



## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of youth educational events	55	57	59
# of food safety and healthy lifestyle programs	56	50	60
<b>Efficiency</b>			
Average # of youth attendees per 4-H event	48.5	47.37	46.61
Average # of attendees per food safety/healthy lifestyle program	7.9	10	10
<b>Effectiveness (Outcomes)</b>			
% of participants able to identify at least two reliable sources of information about safe food handling	80%	85%	90%
% of participants who made a change in consumer horticulture practices	53%	60%	75%

### FY26 Revenues by Revenue Source

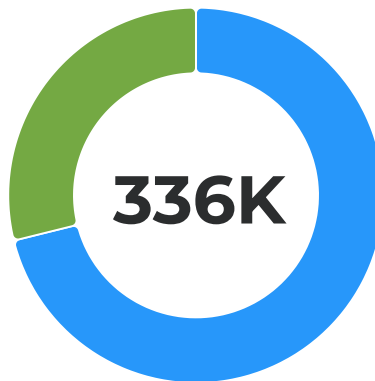


● Intergovernmental **\$23,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$22,048	\$23,000	\$23,000	\$23,000	0.00%
<b>Total Revenues</b>	<b>\$22,048</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Operating **\$239,000** 71.13%  
 ● Personnel **\$97,000** 28.87%

### Expenditures by Object

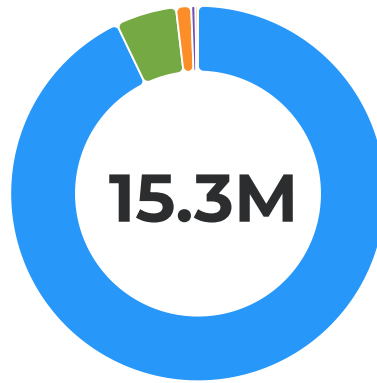
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$87,491	\$93,773	\$97,000	\$97,000	3.44%
Operating	\$182,283	\$220,000	\$239,000	\$239,000	8.64%
<b>Total Expenditures</b>	<b>\$269,774</b>	<b>\$313,773</b>	<b>\$336,000</b>	<b>\$336,000</b>	<b>7.08%</b>

# Health & Human Services

Human services include programs that contribute to the individual needs of citizens in the area of health, veteran's benefits, aging department activities, and social services. The FY26 adopted budget allocates Human Services funding of \$23,628,000 or 16.9% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 62% 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 6.2% decrease in this area from the prior year. The decrease is largely a result of major building improvement projects completed in FY25 for the Health Department and DSS along with subscriptions categorized differently due to GASB 96 accounting standards.

## FY26 Revenues by Revenue Source

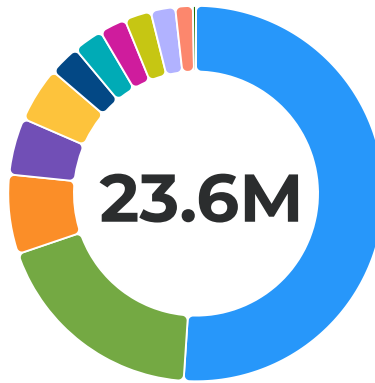


<span style="color: blue;">●</span>	Intergovernmental	<b>\$14,209,000</b>	92.89%
<span style="color: green;">●</span>	Permits and Fees	<b>\$799,000</b>	5.22%
<span style="color: orange;">●</span>	Appropriated Fund Balance	<b>\$200,000</b>	1.31%
<span style="color: purple;">●</span>	Other Taxes	<b>\$56,000</b>	0.37%
<span style="color: yellow;">●</span>	Miscellaneous	<b>\$33,000</b>	0.22%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs FY26 (% Change)
Permits and Fees	\$771,180.89	\$801,000.00	\$799,000.00	\$799,000.00	-0.25%
Other Taxes	\$54,096.58	\$56,000.00	\$56,000.00	\$56,000.00	0.00%
Intergovernmental	\$13,323,015.70	\$14,120,033.00	\$14,171,000.00	\$14,209,000.00	0.63%
Miscellaneous	\$30,602.69	\$32,000.00	\$32,000.00	\$33,000.00	3.13%
Appropriated Fund Balance	-	\$206,000.00	\$200,000.00	\$200,000.00	-2.91%
<b>Total Revenues</b>	<b>\$14,178,895.86</b>	<b>\$15,215,033.00</b>	<b>\$15,258,000.00</b>	<b>\$15,297,000.00</b>	<b>0.54%</b>

## FY26 Expenditures by Department



●	DSS	<b>\$12,062,000</b>	51.05%
●	Public Health	<b>\$4,428,000</b>	18.74%
●	Environmental Health	<b>\$1,617,000</b>	6.84%
●	DSS Programs	<b>\$1,154,000</b>	4.88%
●	Other Health & Human Services	<b>\$1,121,000</b>	4.74%
●	DSS Special Assistance	<b>\$632,000</b>	2.67%
●	Aging Services	<b>\$609,000</b>	2.58%
●	Veterans	<b>\$545,000</b>	2.31%
●	DSS Special Projects	<b>\$542,000</b>	2.29%
●	Dental	<b>\$499,000</b>	2.11%
●	WIC	<b>\$358,000</b>	1.52%
●	DSS TANF Block Grant	<b>\$61,000</b>	0.26%

### Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Public Health	\$3,966,245	\$5,039,735	\$4,258,000	\$4,428,000	-12.14%
Dental	\$329,371	\$470,816	\$499,000	\$499,000	5.99%
WIC	\$308,095	\$387,966	\$358,000	\$358,000	-7.72%
Environmental Health	\$1,550,753	\$1,532,404	\$1,617,000	\$1,617,000	5.52%
Other Health & Human Services	\$1,069,616	\$1,396,688	\$1,111,000	\$1,121,000	-19.74%
DSS	\$11,318,220	\$12,389,638	\$12,062,000	\$12,062,000	-2.64%
DSS TANF Block Grant	\$48,154	\$60,500	\$61,000	\$61,000	0.83%
DSS Programs	\$1,042,502	\$1,344,600	\$1,154,000	\$1,154,000	-14.18%
DSS Special Assistance	\$647,474	\$668,000	\$632,000	\$632,000	-5.39%
DSS Special Projects	\$433,760	\$561,000	\$542,000	\$542,000	-3.39%
Veterans	\$399,696	\$503,231	\$545,000	\$545,000	8.30%
Aging Services	\$506,519	\$585,830	\$565,000	\$609,000	3.96%
<b>Total Expenditures</b>	<b>\$21,620,404</b>	<b>\$24,940,408</b>	<b>\$23,404,000</b>	<b>\$23,628,000</b>	<b>-5.26%</b>



# Health Department

**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).

**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.

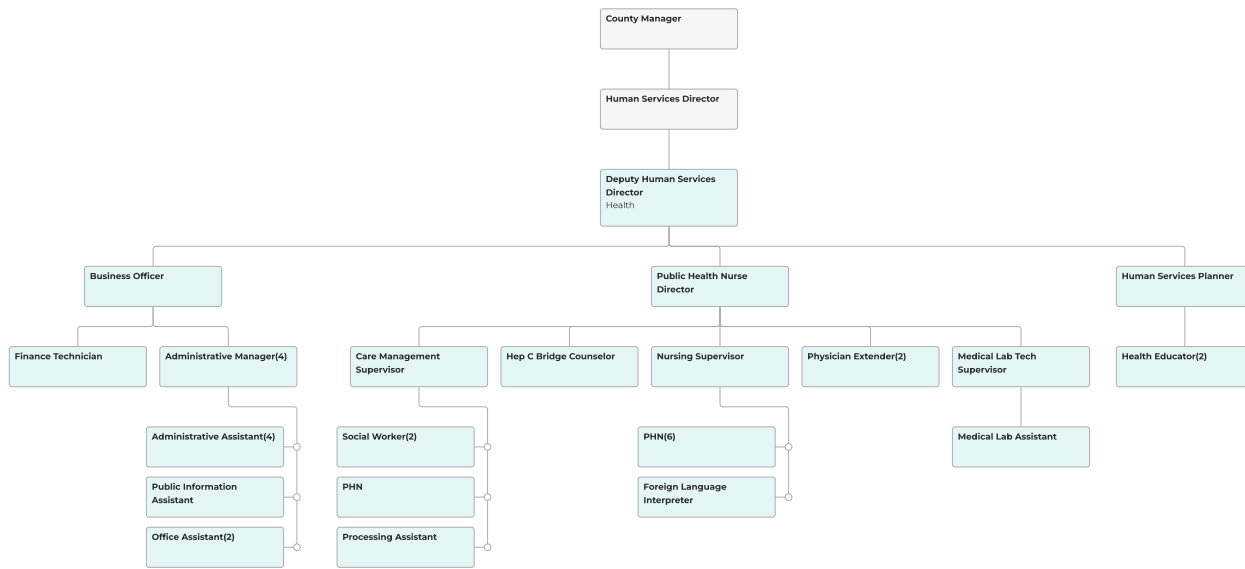
**CARE MANAGEMENT FOR AT-RISK CHILDREN (CMARC)** – To provide care management services to children 0-5 and families that need additional services or support. These services are provided to children at risk who may have special healthcare needs, experienced adverse life events or toxic stress, or were 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>



# Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Health Department</b>					
Full Time	33.00	34.00	34.00	34.00	
FTE - Part Time	3.63	3.63	3.63	3.63	
<b>Total</b>	<b>36.63</b>	<b>37.63</b>	<b>37.63</b>	<b>37.63</b>	<b>0.00%</b>

## Major Accomplishments

- Continued mass records purge project for records that have met the retention schedule.
- Worked with agency Medical Director to onboard new provider.
- Collaborated with CHC Cancer Center to offer free breast screening event during October.
- Collaborated with Medicaid health plans to highlight benefits for recipients during the Community Baby Shower event.
- Collaborated with state DHHS staff and multiple local health departments during H5N1 outbreak.
- Awarded the NC Delta Dental Foundation (DDF) \$5000 Smiles for Kids grant and NC Delta Dental Foundation General grant \$10,000 both grants will help fund dental education initiatives and programs designed to promote children's oral health.
- Provided 3 flu clinics for Hope Recovery clients.
- Collaborated with Medicaid health plans to promote services and benefits provided to our prenatal clients.
- Partnered with new county/regional/state partner on emergency response and completed 2 exercises.

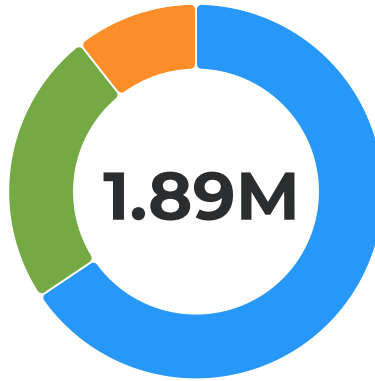
## Goals & Objectives (SPI #5 BMI #10)

- Building improvements to include the continuation of interior painting and replacement of flooring.
- Provide information to BCCCP eligible women at community health presentations throughout the county.
- Work closely with Medicaid health plans to promote services locally.
- Work with school nursing staff to provide immunization clinics in the schools.
- Continue to work with CHC Infection Control Nurse on identification and reporting of CD cases within the hospital.
- Continue to provide counseling and referral to men who wish to have vasectomies through the Regional Vasectomy Program.
- Continue Collaboration efforts with Carteret Health Care to help eliminate health disparities within Carteret County by providing on site screenings and health information to remote locations within the county.
- Implement postpartum education briefs provided by care management team, to enhance early parenting skills, especially for new mothers.
- Provide Respiratory Protection Training to Public Health clinical and front desk staff.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of clients served (Adult Health)	2,756	2,950	3,275
# of services provided (BCCCP)	109	70	95
TB tests administered	409	445	450
Children served (Child Health)	744	750	750
# of services provided (CMHRP)	2,831	3,000	3,000
# of family planning clinic visits	818	900	900
# of car seats distributed	5	20	20
<b>Efficiency</b>			
Communicable disease follow-up per registered nurse	867	930	950
Prenatal visits per nurse practitioner	525	560	560
Average # of services provided per month	118	125	125
<b>Effectiveness (Outcomes)</b>			
Complaints	0	0	0

### FY26 Revenues by Revenue Source

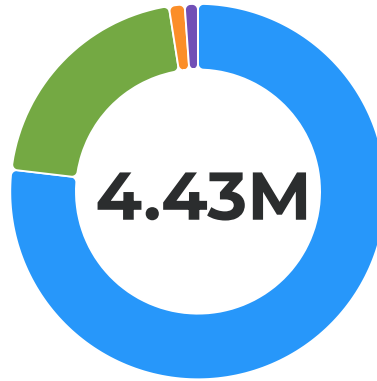


<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Intergovernmental</li> <li><span style="color: green;">●</span> Permits and Fees</li> <li><span style="color: orange;">●</span> Appropriated Fund Balance</li> </ul>	<table border="0"> <tr> <td style="text-align: right;"><b>\$1,237,000</b></td> <td style="text-align: right;">65.59%</td> </tr> <tr> <td style="text-align: right;"><b>\$449,000</b></td> <td style="text-align: right;">23.81%</td> </tr> <tr> <td style="text-align: right;"><b>\$200,000</b></td> <td style="text-align: right;">10.60%</td> </tr> </table>	<b>\$1,237,000</b>	65.59%	<b>\$449,000</b>	23.81%	<b>\$200,000</b>	10.60%
<b>\$1,237,000</b>	65.59%						
<b>\$449,000</b>	23.81%						
<b>\$200,000</b>	10.60%						

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$449,109	\$451,000	\$449,000	\$449,000	-0.44%
Intergovernmental	\$1,687,412	\$1,790,617	\$1,237,000	\$1,237,000	-30.92%
Appropriated Fund Balance	-	\$206,000	\$200,000	\$200,000	-2.91%
<b>Total Revenues</b>	<b>\$2,136,522</b>	<b>\$2,447,617</b>	<b>\$1,886,000</b>	<b>\$1,886,000</b>	<b>-22.95%</b>

## FY26 Expenditures by Object



<span style="color: blue;">●</span> Personnel	<b>\$3,404,000</b>	76.87%
<span style="color: green;">●</span> Operating	<b>\$914,000</b>	20.64%
<span style="color: orange;">●</span> Broad Street Clinic	<b>\$60,000</b>	1.36%
<span style="color: purple;">●</span> School Nurse Funding	<b>\$50,000</b>	1.13%

### Expenditures by Object

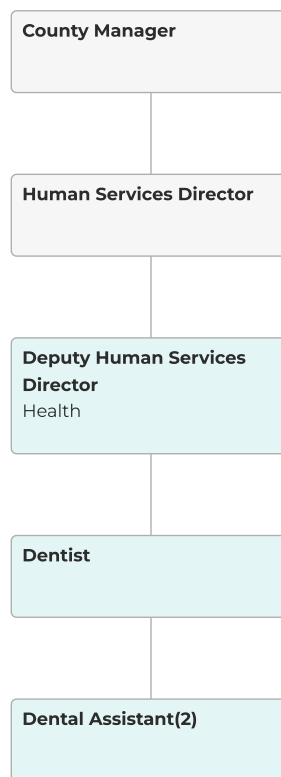
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$2,979,569	\$3,610,705	\$3,234,000	\$3,404,000	-5.72%
Operating	\$876,676	\$1,307,030	\$914,000	\$914,000	-30.07%
Capital	-	\$12,000	-	-	-100.00%
Broad Street Clinic	\$60,000	\$60,000	\$60,000	\$60,000	0.00%
School Nurse Funding	\$50,000	\$50,000	\$50,000	\$50,000	0.00%
<b>Total Expenditures</b>	<b>\$3,966,245</b>	<b>\$5,039,735</b>	<b>\$4,258,000</b>	<b>\$4,428,000</b>	<b>-12.14%</b>

# Dental

The purpose of the Dental Program is to improve oral health through dental education, prevention, and treatment services, increase capacity to meet local dental needs through coordination of county, state and private dental services, and improve dental access for low-income children and pregnant women by establishing a safety net for treatment services.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Dental</b>					
Full Time	3.60	3.60	3.60	3.60	
FTE - Part Time	0.11	0.72	0.72	0.72	
<b>Total</b>	<b>3.71</b>	<b>4.32</b>	<b>4.32</b>	<b>4.32</b>	<b>0.00%</b>

### Major Accomplishments

- Awarded \$10,000 grant from Delta Dental for equipment.
- Awarded \$5,000 from Delta Dental for a third consecutive year to aid in providing dental care to uninsured patients.
- Transitioned to a cloud-based electronic health system.

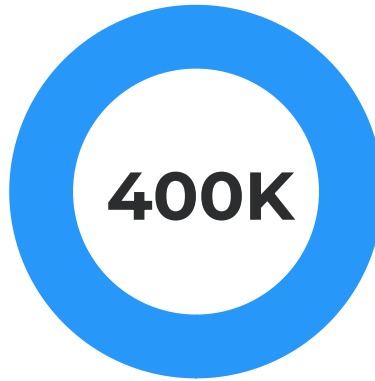
### Goals & Objectives (SPI #5 BMI #1,5&10)

- Fill vacant positions, including Dentist.
- Functional acceptance of private insurance and sliding fee scale services.
- Provide dental care services to day care facilities.

# Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of clients	807	900	925
# of procedures	6,667	7,200	7,400
<b>Efficiency</b>			
Schools visited	7	5	8
Schools served	12	12	12
<b>Effectiveness (Outcomes)</b>			
Complaints	0	1	0

### FY26 Revenues by Revenue Source

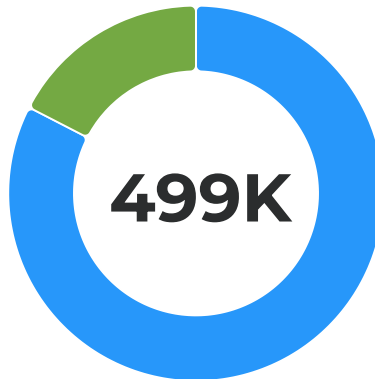


● Intergovernmental \$400,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$570,381	\$240,000	\$400,000	\$400,000	66.67%
<b>Total Revenues</b>	<b>\$570,381</b>	<b>\$240,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>66.67%</b>

### FY26 Expenditures by Object



● Personnel \$412,000 82.57%  
 ● Operating \$87,000 17.43%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$296,757	\$351,316	\$412,000	\$412,000	17.27%
Operating	\$32,615	\$119,500	\$87,000	\$87,000	-27.20%
<b>Total Expenditures</b>	<b>\$329,371</b>	<b>\$470,816</b>	<b>\$499,000</b>	<b>\$499,000</b>	<b>5.99%</b>

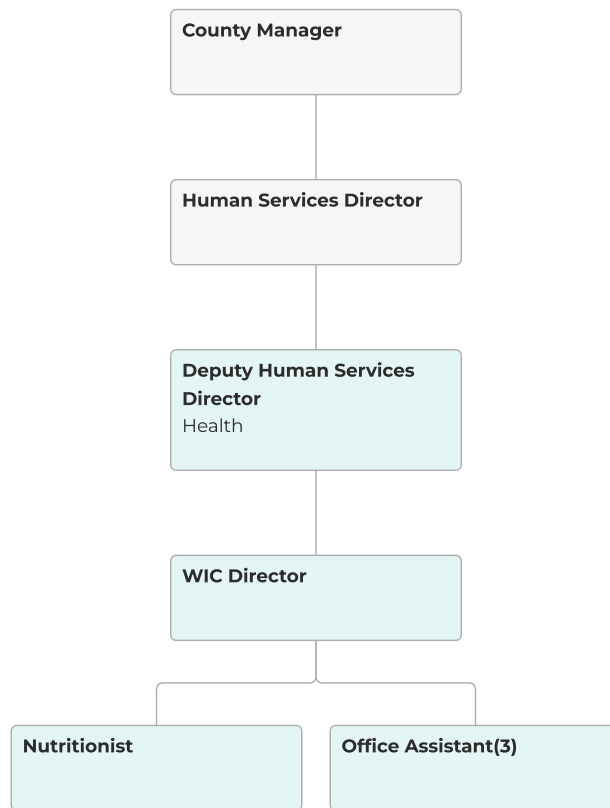


# WIC

The purpose of the WIC (Women, Infants and Children) Program is to improve pregnancy outcomes, reduce maternal and early childhood morbidity and mortality, and maximize the growth and development of children through improved nutritional status.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>WIC</b>					
Full Time	5.00	5.00	5.00	5.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00%</b>

### Major Accomplishments

- ARPA waivers allowed clients the convenience of in-office or phone appointments.
- Carteret County WIC Vendors redeemed \$890,894.49 in WIC food benefits for the state fiscal year.
- Maintained total breastfeeding infant rates above the NC WIC Program goal of 33% for the entire state fiscal year.

### Goals & Objectives (SPI #5 BMI #10)

- Utilize the new WIC online portal, MyNCWIC Portal, to collect and process appointments online.
- Increase the number of members of the Carteret County Breastfeeding Taskforce.
- Increase the number of pregnant women enrolled in WIC service during the first trimester.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Average caseload	1,333	1,250	1,255
WIC redemption total (vendor monies)	\$890,894	\$892,000	\$895,000
<b>Efficiency</b>			
Average monthly benefit issuance	478	480	485
<b>Effectiveness (Outcomes)</b>			
Certification during 1st trimester	57%	58%	59%
WIC clinic caseload participation rate	92.7%	93.0%	93.5%

### FY26 Revenues by Revenue Source

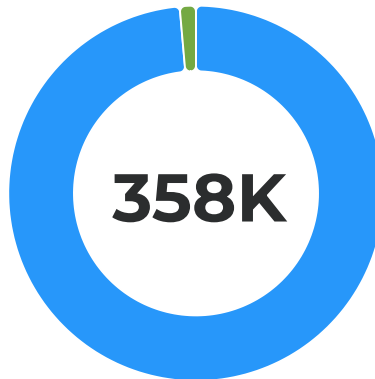


● Intergovernmental \$255,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$303,414	\$285,526	\$248,000	\$255,000	-10.69%
<b>Total Revenues</b>	<b>\$303,414</b>	<b>\$285,526</b>	<b>\$248,000</b>	<b>\$255,000</b>	<b>-10.69%</b>

### FY26 Expenditures by Object



● Personnel \$353,000 98.60%  
 ● Operating \$5,000 1.40%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$304,205	\$382,966	\$353,000	\$353,000	-7.82%
Operating	\$3,889	\$5,000	\$5,000	\$5,000	0.00%
<b>Total Expenditures</b>	<b>\$308,095</b>	<b>\$387,966</b>	<b>\$358,000</b>	<b>\$358,000</b>	<b>-7.72%</b>

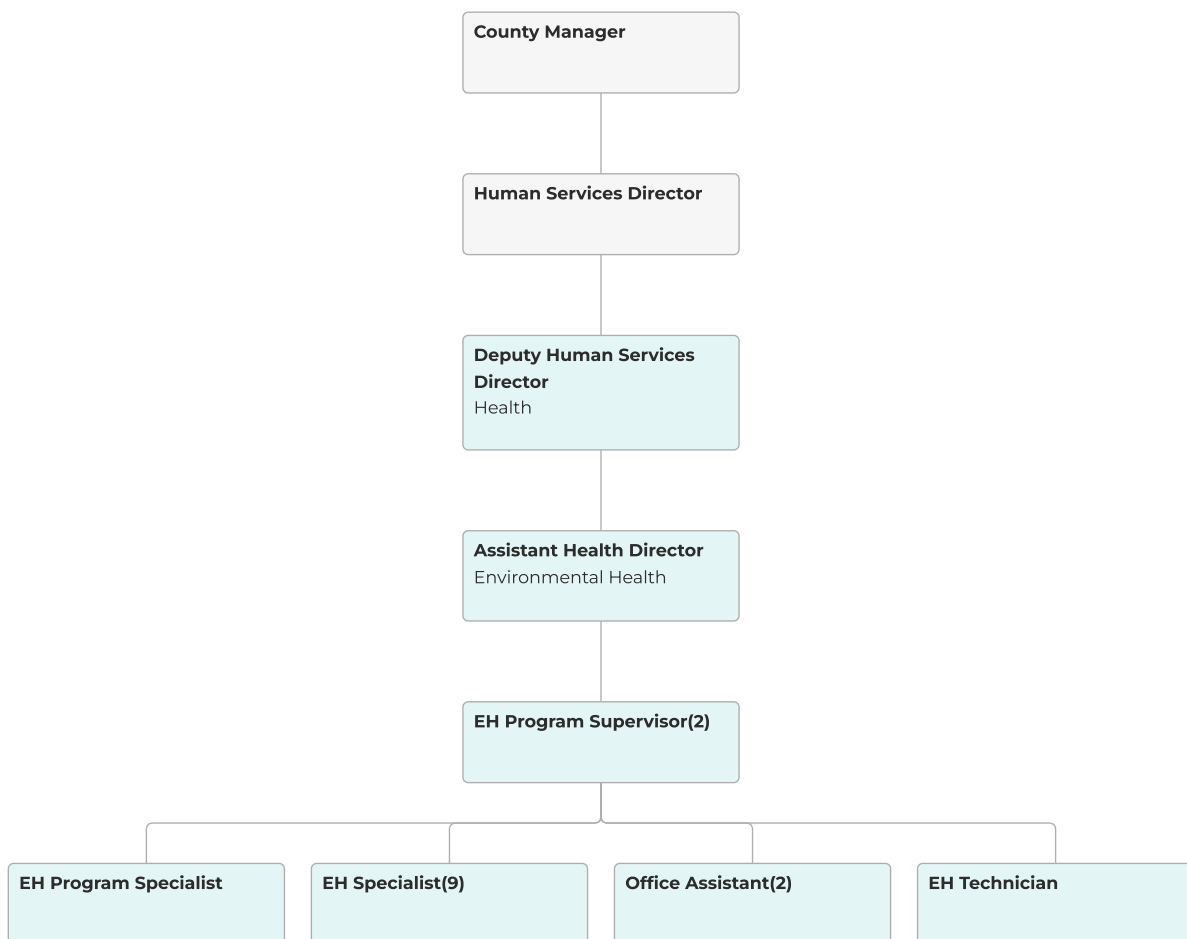


# Environmental Health

The purpose of the environmental health program is 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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Environmental Health</b>					
Full Time	15.00	15.00	15.00	15.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00%</b>

### Major Accomplishments

- Provided in-service training/presentations related to environmental health topics for school groups, civic organizations, and permitted establishments as requested.
- Increased the number of onsite wastewater management entity inspections that were completed.
- Responded to the state's request to assist with the response to Hurricane Helene in western NC by providing staff to inspect facilities prior to establishments reopening.

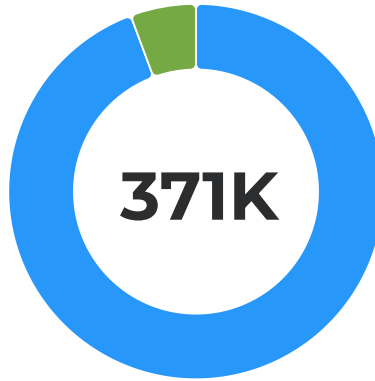
### Goals & Objectives (SPI #1 BMI #5&10)

- 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 onsite wastewater and food & lodging programs.
- Continue to provide presentations related to environmental health to local groups as requested.
- Increase the facility inspection compliance percentage in the food & lodging program.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Food protection & facilities inspections	629	680	1,160
Onsite wastewater site evaluations	759	550	550
<b>Efficiency</b>			
Inspections per authorized staff member	315	340	386
Onsite wastewater site evaluations per territory	190	138	138
<b>Effectiveness (Outcomes)</b>			
State determined facility inspection compliance	53%	60%	100%
Onsite wastewater management entity inspections vs. internal goal	83%	99%	100%

### FY26 Revenues by Revenue Source



● Permits and Fees	\$350,000	94.34%
● Intergovernmental	\$21,000	5.66%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Permits and Fees	\$322,072	\$350,000	\$350,000	\$350,000	0.00%
Intergovernmental	\$49,422	\$23,000	\$21,000	\$21,000	-8.70%
<b>Total Revenues</b>	<b>\$371,494</b>	<b>\$373,000</b>	<b>\$371,000</b>	<b>\$371,000</b>	<b>-0.54%</b>

## FY26 Expenditures by Object



<span style="color: blue;">●</span>	Personnel	<b>\$1,426,000</b>	88.19%
<span style="color: green;">●</span>	Operating	<b>\$148,000</b>	9.15%
<span style="color: orange;">●</span>	Capital	<b>\$43,000</b>	2.66%

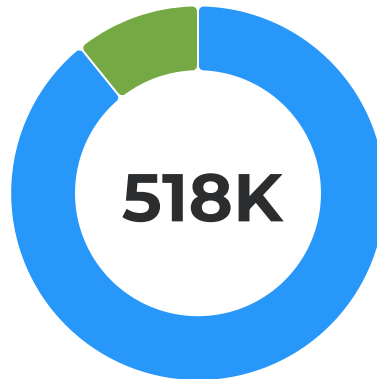
### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,300,729	\$1,386,404	\$1,426,000	\$1,426,000	2.86%
Operating	\$107,353	\$146,000	\$148,000	\$148,000	1.37%
Capital	\$142,671	-	\$43,000	\$43,000	-
<b>Total Expenditures</b>	<b>\$1,550,753</b>	<b>\$1,532,404</b>	<b>\$1,617,000</b>	<b>\$1,617,000</b>	<b>5.52%</b>

# Other Health and Human Services

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

FY26 Revenues by Revenue Source

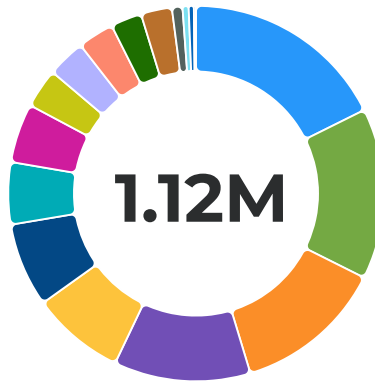


<span style="color: blue;">●</span> Intergovernmental	<b>\$462,000</b> 89.19%
<span style="color: green;">●</span> Other Taxes	<b>\$56,000</b> 10.81%

## Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Other Taxes	\$54,097	\$56,000	\$56,000	\$56,000	0.00%
Intergovernmental	\$449,103	\$825,688	\$462,000	\$462,000	-44.05%
<b>Total Revenues</b>	<b>\$503,200</b>	<b>\$881,688</b>	<b>\$518,000</b>	<b>\$518,000</b>	<b>-41.25%</b>

## FY26 Expenditures by Object



●	Mental Health	<b>\$198,000</b>	17.66%
●	Other Mental Health	<b>\$165,000</b>	14.72%
●	Sro Contribution	<b>\$145,000</b>	12.93%
●	Easter Seals/JCPC B Bridges	<b>\$132,000</b>	11.78%
●	Mhc Summer Rec Program	<b>\$90,000</b>	8.03%
●	Boys & Girls Club	<b>\$81,000</b>	7.23%
●	MUSEUM	<b>\$60,000</b>	5.35%
●	Teen Court	<b>\$57,000</b>	5.08%
●	Schools Drug Free Education	<b>\$38,000</b>	3.39%
●	Domestic Violence	<b>\$37,000</b>	3.30%
●	Coastal Community Action	<b>\$35,000</b>	3.12%
●	Carteret Peer Recovery	<b>\$30,000</b>	2.68%
●	ABC Bottle Tax - Mental Health	<b>\$30,000</b>	2.68%
●	Crystal Coast Autism	<b>\$10,000</b>	0.89%
●	JCPC Task Force	<b>\$6,000</b>	0.54%
●	Veterans Memorial	<b>\$5,000</b>	0.45%
●	Carteret Literacy Council	<b>\$2,000</b>	0.18%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Opioid McKinsey	-	\$66,688	-	-	-100.00%
Mental Health	\$198,000	\$198,000	\$198,000	\$198,000	0.00%
ABC Bottle Tax - Mental Health	\$30,000	\$30,000	\$30,000	\$30,000	0.00%
Domestic Violence	\$5,809	\$37,000	\$37,000	\$37,000	0.00%
Other Mental Health	-	\$450,000	\$165,000	\$165,000	-63.33%
Schools Drug Free Education	\$33,764	\$38,500	\$38,000	\$38,000	-1.30%
Dix Crisis Intervention	\$300,000	-	-	-	-
Sro Contribution	\$165,098	\$120,900	\$145,000	\$145,000	19.93%
JCPC Task Force	\$4,604	\$5,800	\$6,000	\$6,000	3.45%
Teen Court	\$55,772	\$55,000	\$57,000	\$57,000	3.64%
Carteret Literacy Council	-	\$2,000	\$2,000	\$2,000	0.00%
Crystal Coast Autism	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Carteret Peer Recovery	\$30,000	\$30,000	\$30,000	\$30,000	0.00%
Easter Seals/JCPC B Bridges	\$131,736	\$131,800	\$132,000	\$132,000	0.15%



Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Boys & Girls Club	\$80,853	\$81,000	\$81,000	\$81,000	0.00%
Mhc Summer Rec Program	\$10,000	\$90,000	\$90,000	\$90,000	0.00%
Coastal Community Action	\$13,980	\$35,000	\$35,000	\$35,000	0.00%
Veterans Memorial	-	\$5,000	\$5,000	\$5,000	0.00%
MUSEUM	-	\$10,000	\$50,000	\$60,000	500.00%
<b>Total Expenditures</b>	<b>\$1,069,616</b>	<b>\$1,396,688</b>	<b>\$1,111,000</b>	<b>\$1,121,000</b>	<b>-19.74%</b>

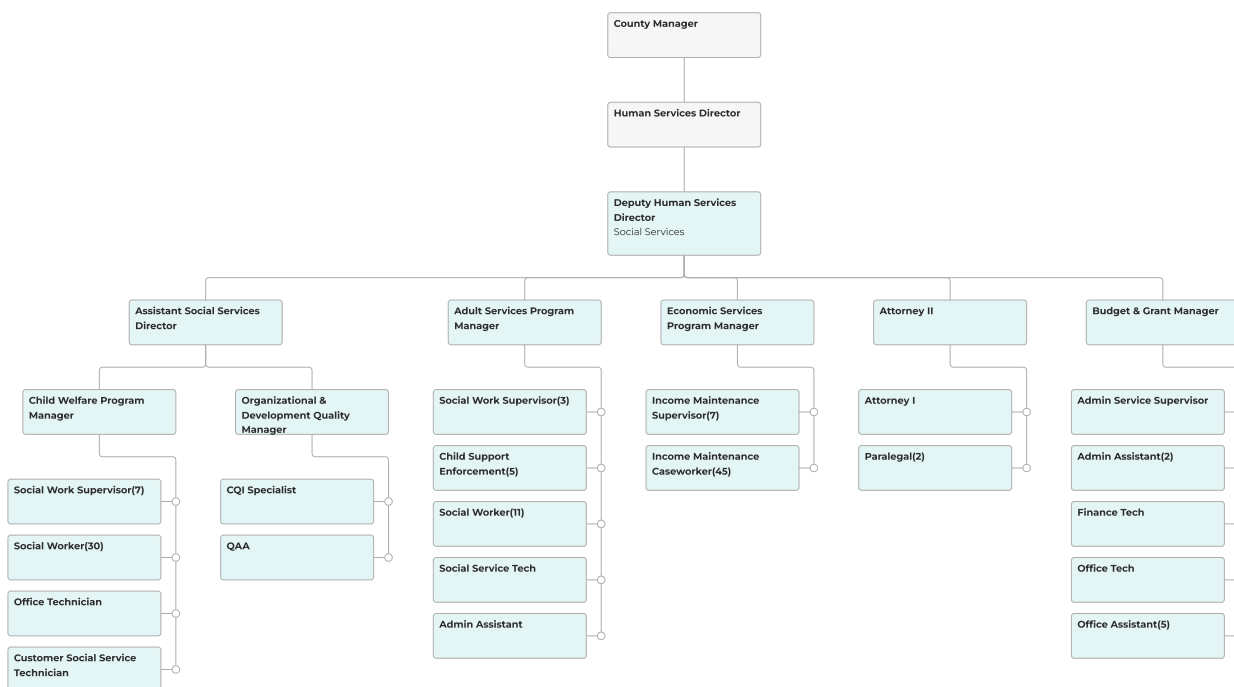


# Department of Social Services

The Department of Social Services aims to improve the quality of life for residents of Carteret County through providing a broad range of services to assist them meet financial, medical and social needs. This is accomplished through the administration of various Economic Benefit and Social Work Service programs, such as: Adult and Child Protective Services, Child Support Enforcement, Food and Nutrition Services, Medicaid, Work First and various other programs of varying size and scope.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>DSS</b>					
Full Time	134.00	135.00	135.00	135.00	
FTE - Part Time	4.34	4.34	4.34	4.34	
<b>Total</b>	<b>138.34</b>	<b>139.34</b>	<b>139.34</b>	<b>139.34</b>	<b>0.00%</b>



## Major Accomplishments

- Assisted Burke County and the State of North Carolina in processing over 1,000 Disaster Food Stamp applications.
- Empowered employee-led initiatives to enhance internal and external partnerships.
- Promoted staff internally to leadership positions. Invested in building capacity among supervisors and line staff to foster growth and strengthen organizational performance.

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

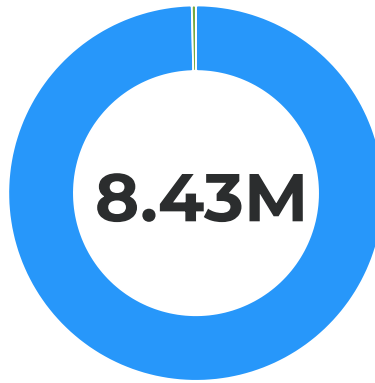
- Promote knowledge and a positive perspective on DSS services and assistance.
- Maximize state/federal funding and grants to defray county costs.
- Protect vulnerable populations and strengthen families.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Adult services outreach clients	88	89	95
Agency participation on boards and committees	20	21	26
<b>Efficiency</b>			
MAC utilization	13%	15%	16%
APS evaluations completed within 30 days	97%	97%	99%
<b>Effectiveness (Outcomes)</b>			
Increase CSE arrears collection percentage	64%	60%	70%
Foster care monthly visitation percentage	99%	99%	100%

# Revenues by Revenue Source

## FY26 Revenues by Revenue Source



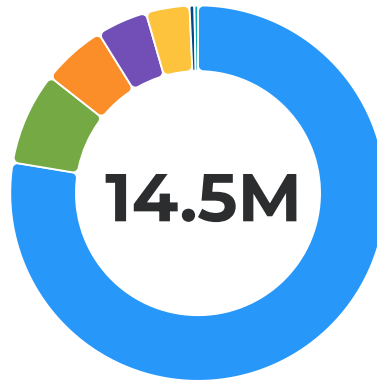
<span style="color: blue;">●</span>	Intergovernmental	<b>\$8,395,000</b>	99.64%
<span style="color: green;">●</span>	Miscellaneous	<b>\$30,000</b>	0.36%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$7,378,574	\$8,272,202	\$8,395,000	\$8,395,000	1.48%
Miscellaneous	\$28,937	\$30,000	\$30,000	\$30,000	0.00%
<b>Total Revenues</b>	<b>\$7,407,511</b>	<b>\$8,302,202</b>	<b>\$8,425,000</b>	<b>\$8,425,000</b>	<b>1.48%</b>

# Expenditures by Object

## FY26 Expenditures by Object



● Personnel	<b>\$11,217,000</b>	77.62%
● General Assistance	<b>\$1,154,000</b>	7.99%
● Operating	<b>\$801,000</b>	5.54%
● Special Assistance	<b>\$632,000</b>	4.37%
● Special Projects	<b>\$542,000</b>	3.75%
● TANF	<b>\$61,000</b>	0.42%
● Capital	<b>\$44,000</b>	0.30%

## Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$9,908,967	\$11,066,536	\$11,217,000	\$11,217,000	1.36%
Operating	\$709,041	\$1,264,102	\$801,000	\$801,000	-36.63%
General Assistance	\$1,042,502	\$1,344,600	\$1,154,000	\$1,154,000	-14.18%
Capital	\$700,212	\$59,000	\$44,000	\$44,000	-25.42%
TANF	\$48,154	\$60,500	\$61,000	\$61,000	0.83%
Special Assistance	\$681,269	\$668,000	\$632,000	\$632,000	-5.39%
Special Projects	\$399,965	\$561,000	\$542,000	\$542,000	-3.39%
<b>Total Expenditures</b>	<b>\$13,490,110</b>	<b>\$15,023,738</b>	<b>\$14,451,000</b>	<b>\$14,451,000</b>	<b>-3.81%</b>

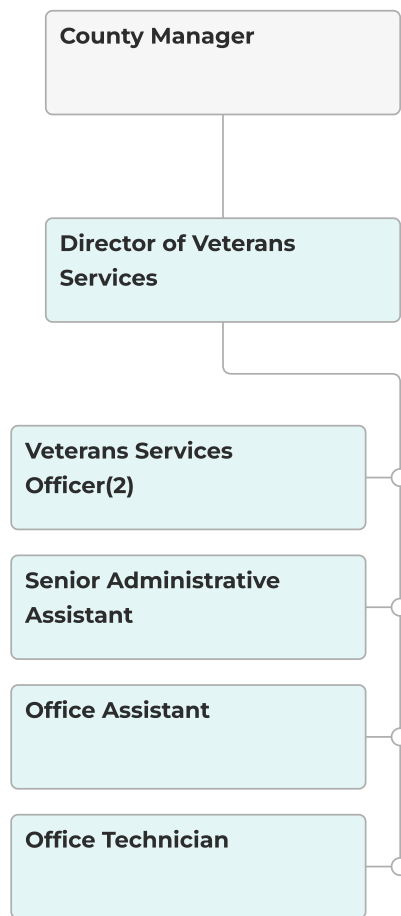


# Veterans Services

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>

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Veterans Services</b>					
Full Time	6.00	6.00	6.00	6.00	
FTE - Part Time	-	-	-	-	
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00%</b>

### Major Accomplishments

- Provided support and coordination for the annual Carteret County Memorial Day Program and Veterans' Day Parade.
- Provided a meeting place for Post-Traumatic Stress Disorder groups.
- Assisted with submission of PACT ACT claims for veterans in Vietnam, Gulf War and Post 9/11.
- Assisted Veterans Services of the Carolinas in providing service to veterans, including housing, food, clothing, etc.
- Applied for a \$20,000 Veterans Services grant through the North Carolina Department of Military and Veterans Affairs.

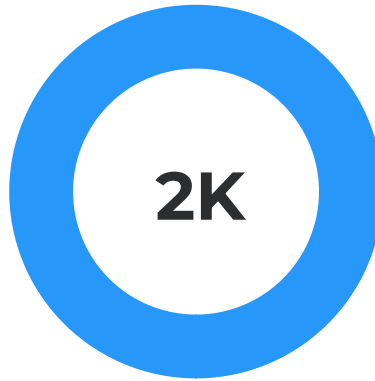
### Goals & Objectives (SPI #1 BMI #1,5&10)

- Maintain efficiency and effectiveness as demand for services and workloads increase.
- Continue to manage case work utilizing Tyler VetraSpec to complete veteran claims management applications.
- Continue to improve service components by enhancing communications with our entire community.
- Send sympathy cards to the families of veterans who pass away and offer assistance.
- Be observant, courteous, open-minded, perceptive and respectful.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of veterans and/or dependents seen in the office	1,459	1,665	1,890
# of participants in PTSD groups	808	820	835
<b>Efficiency</b>			
Average # of veterans/dependents served per Veteran Service Officer	486	555	630
Average \$ amount of benefits obtained per Veteran Service Officer	\$38.21M	\$40.13M	\$42.13M
<b>Effectiveness (Outcomes)</b>			
% of Carteret County veterans receiving services through our office	18.0%	20.6%	23.3%

### FY26 Revenues by Revenue Source

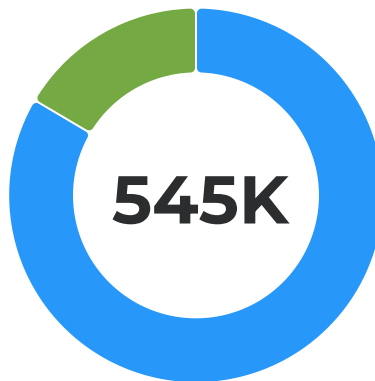


● Intergovernmental \$2,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$2,174	\$2,000	\$2,000	\$2,000	0.00%
<b>Total Revenues</b>	<b>\$2,174</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Personnel \$455,000 83.49%  
 ● Operating \$90,000 16.51%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$345,311	\$441,231	\$455,000	\$455,000	3.12%
Operating	\$54,384	\$62,000	\$90,000	\$90,000	45.16%
<b>Total Expenditures</b>	<b>\$399,696</b>	<b>\$503,231</b>	<b>\$545,000</b>	<b>\$545,000</b>	<b>8.30%</b>

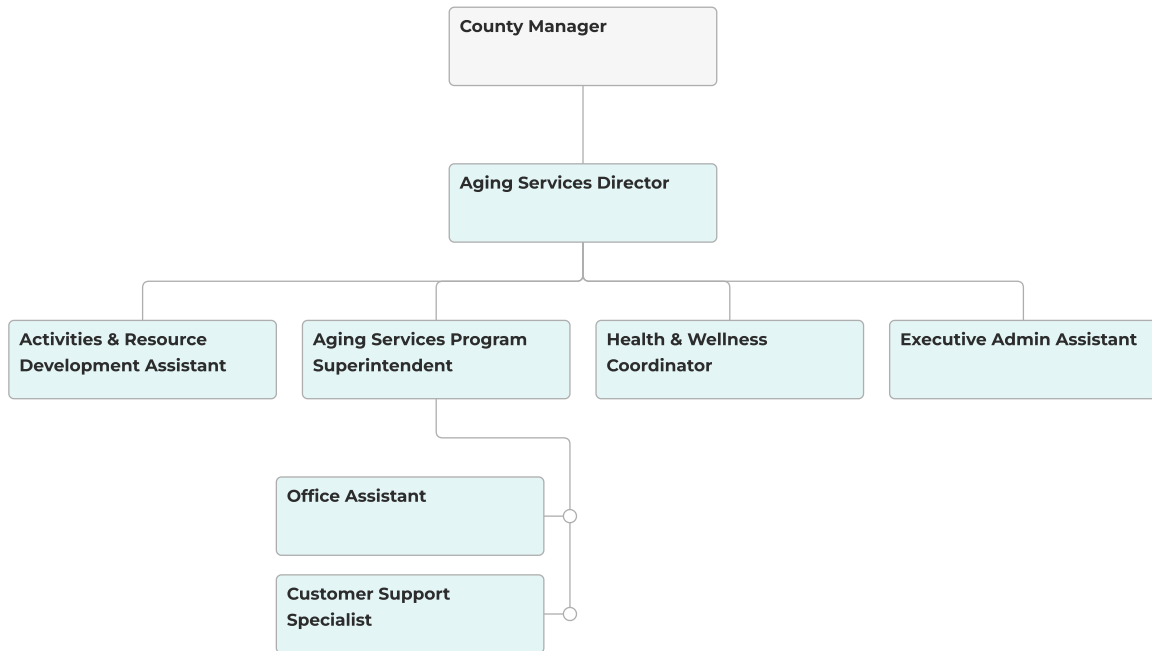


# Aging Services

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 establish programs, information and referral resource guides, 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 the needs, priorities and challenges of North Carolina's aging population.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Aging</b>					
Full Time	4.13	4.13	4.13	4.13	
FTE - Part Time	1.29	1.44	1.44	1.44	
<b>Total</b>	<b>5.42</b>	<b>5.57</b>	<b>5.57</b>	<b>5.57</b>	<b>0.00%</b>



## Major Accomplishments

- Successfully submitted three Request for Funding applications to receive American Rescue Plan Act (ARPA) funding. Three individual program designs were created for C Nutrition, III-D Health Promotion, and Family Caregiver Support Programs.
- Expanded off-site programs are maintaining significant participation. These programs are held in the following four communities: Atlantic, Harker's Island, Beaufort and Pine Knoll Shores.
- Increased Senior Health Insurance Program (SHIIP) outreach opportunities leading up to the Open Enrollment Period by conducting Medicare 101 seminars and Scam Jams for older adults in Carteret County.

## Goals & Objectives (SPI #5 BMI #5&10)

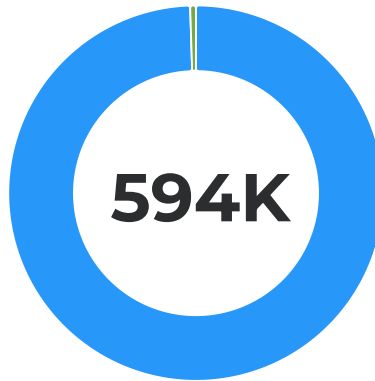
- Establishing a Memory Café within the community centered around supporting persons with Dementia diagnosis through National Family Caregivers Support Program funding.
- Continue establishing a more efficient rapport with the East Carolina Council of Government Area Agency on Aging. ECCAAA conducts desk review monitoring for all of Aging Services' Older Americans Act (OAA) federal funding.
- Regaining a 5-year re-certification as a Senior Center of Excellence through the North Carolina Division of Aging is a top priority.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Off-site outreach classes	165	200	225
Fitness room participants	527	550	550
<b>Efficiency</b>			
Cost per off-site outreach participant	\$146	\$135	\$135
Cost per participant utilizing additional operating hours	N/A	\$75	\$40
<b>Effectiveness (Outcomes)</b>			
% of participants utilizing Down East outreach (unduplicated)	9%	10%	10%
% of participants utilizing additional operating hours	N/A	5%	7%

# Revenues by Revenue Source

## FY26 Revenues by Revenue Source

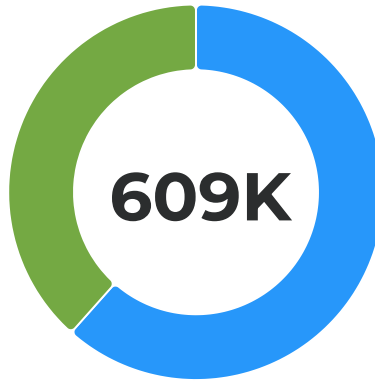


<span style="color: blue;">●</span> Intergovernmental	<b>\$591,000</b>	99.49%
<span style="color: green;">●</span> Miscellaneous	<b>\$3,000</b>	0.51%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$635,856	\$486,000	\$560,000	\$591,000	21.60%
Miscellaneous	\$1,666	\$2,000	\$2,000	\$3,000	50.00%
<b>Total Revenues</b>	<b>\$637,522</b>	<b>\$488,000</b>	<b>\$562,000</b>	<b>\$594,000</b>	<b>21.72%</b>

## FY26 Expenditures by Object



<span style="color: blue;">●</span> Personnel	<b>\$375,000</b>	61.58%
<span style="color: green;">●</span> Operating	<b>\$234,000</b>	38.42%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$276,495	\$317,130	\$331,000	\$375,000	18.25%
Operating	\$230,025	\$268,700	\$234,000	\$234,000	-12.91%
<b>Total Expenditures</b>	<b>\$506,519</b>	<b>\$585,830</b>	<b>\$565,000</b>	<b>\$609,000</b>	<b>3.96%</b>





# Education Summary

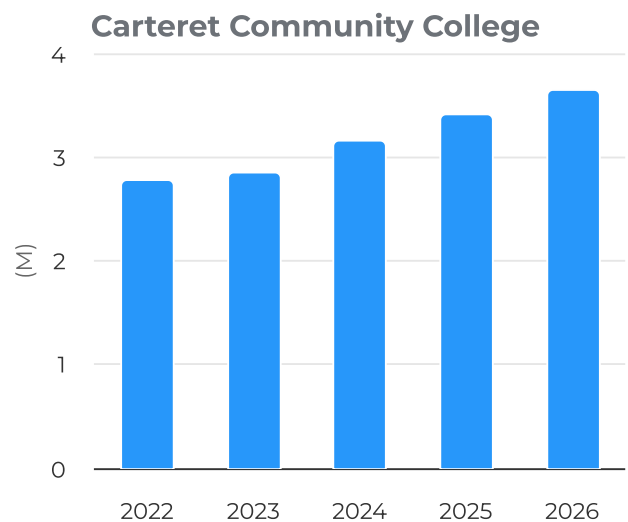
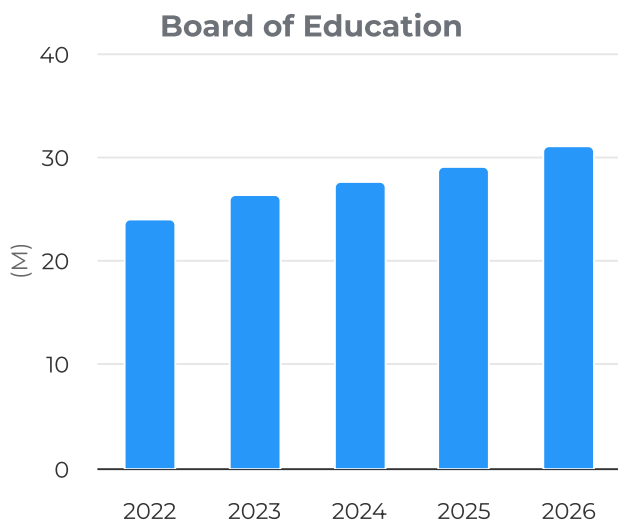
The largest service area in expenditures is education. This area includes Carteret County Schools and Carteret Community College. Operating expenditures are accounted for in the general fund, capital outlay and improvements are accounted for in the schools capital improvement fund. All debt service is accounted for in the debt service department in the general fund. Education operating and capital outlay expenditures account for \$36,437,000 or 26% of the County's total budget. The school's operating expenditures are \$31,087,000, a 6% increase from the adopted FY25. The capital outlay, funded by the School Special Projects Fund, is \$2,850,000, which is a 42.5% increase from FY25. Adopted FY25 capital is used as the benchmark for comparison because any previous year's 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 FY26 operating budget of \$3,650,000 is a \$235,000 increase or 6.8% increase from adopted FY25. This increase is due to higher expenditures in salaries and benefits, service agreements, utilities, and insurance.

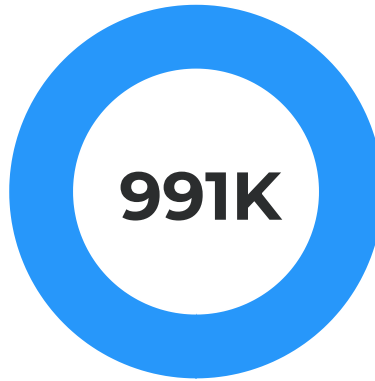
The estimated daily membership for county schools in fiscal year 2026 is 7,750 students, as compared to 7,939 in fiscal year 2025. The FY26 budget funds current expenses per student at \$3,947 compared to \$3,669 in FY 2025. Debt service for the schools is reflected in the debt service department, which totals \$6,900,000.

(SPI #3&4 BMI #1,3&5)

Below are graphs of operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2022, 2023 and 2024 are actual expenditures, fiscal year 2025 is estimated, and 2026 is adopted.



## FY26 Revenues by Revenue Source

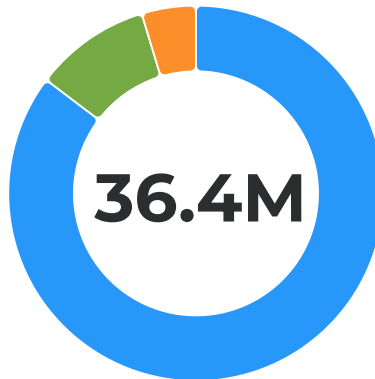


● Intergovernmental **\$991,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs FY26 (% Change)
Intergovernmental	\$35,200.06	\$991,000.00	\$991,000.00	\$991,000.00	0.00%
<b>Total Revenues</b>	<b>\$35,200.06</b>	<b>\$991,000.00</b>	<b>\$991,000.00</b>	<b>\$991,000.00</b>	<b>0.00%</b>

## FY26 Expenditures by Department



● Schools Current Expense **\$31,087,000** 85.32%  
 ● Community College Current **\$3,650,000** 10.02%  
 ● Community College Capital **\$1,700,000** 4.67%

### Expenditures by Department

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Schools Current Expense	\$27,630,000.00	\$29,130,000.00	\$30,587,000.00	\$31,087,000.00	6.72%
Community College Capital	\$678,345.49	\$2,528,190.00	\$1,700,000.00	\$1,700,000.00	-32.76%
Community College Current	\$3,161,000.00	\$3,415,000.00	\$3,650,000.00	\$3,650,000.00	6.88%
<b>Total Expenditures</b>	<b>\$31,469,345.49</b>	<b>\$35,073,190.00</b>	<b>\$35,937,000.00</b>	<b>\$36,437,000.00</b>	<b>3.89%</b>

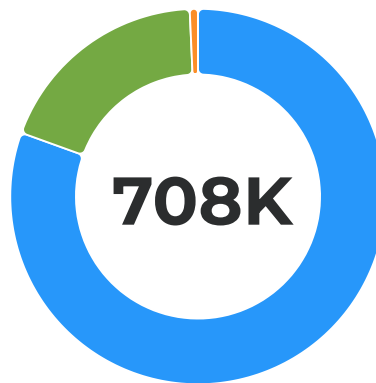


# Culture & Recreation Summary

This area consists of the county libraries, parks and recreation programs and facilities, the senior center and the civic center. This area represents \$5,828,000 or 4.2% of the County's budget. The funding level for this service area increased 10.3% from amended FY25. Facility repairs and upgrades at the Senior Center building drive the 33% increase in departmental expenditures, while additional staffing recommendations are the main cause for increases in the Library (10.4%) and Parks Maintenance (17.3%).



FY26 Revenues by Revenue Source

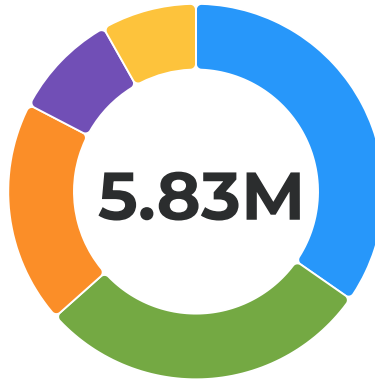


● Sales and Services	<b>\$570,000</b>	80.51%
● Intergovernmental	<b>\$133,000</b>	18.79%
● Miscellaneous	<b>\$5,000</b>	0.71%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$159,612	\$136,814	\$133,000	\$133,000	-2.79%
Sales and Services	\$449,196	\$391,000	\$570,000	\$570,000	45.78%
Miscellaneous	\$26,500	\$5,000	\$5,000	\$5,000	0.00%
<b>Total Revenues</b>	<b>\$635,308</b>	<b>\$532,814</b>	<b>\$708,000</b>	<b>\$708,000</b>	<b>32.88%</b>

## FY26 Expenditures by Department



<span style="color: blue;">●</span> Library	<b>\$2,021,000</b>	34.68%
<span style="color: green;">●</span> Parks Maintenance	<b>\$1,675,000</b>	28.74%
<span style="color: orange;">●</span> Parks & Recreation	<b>\$1,120,000</b>	19.22%
<span style="color: purple;">●</span> Civic Center	<b>\$535,000</b>	9.18%
<span style="color: yellow;">●</span> Senior Center	<b>\$477,000</b>	8.18%

### Expenditures by Department

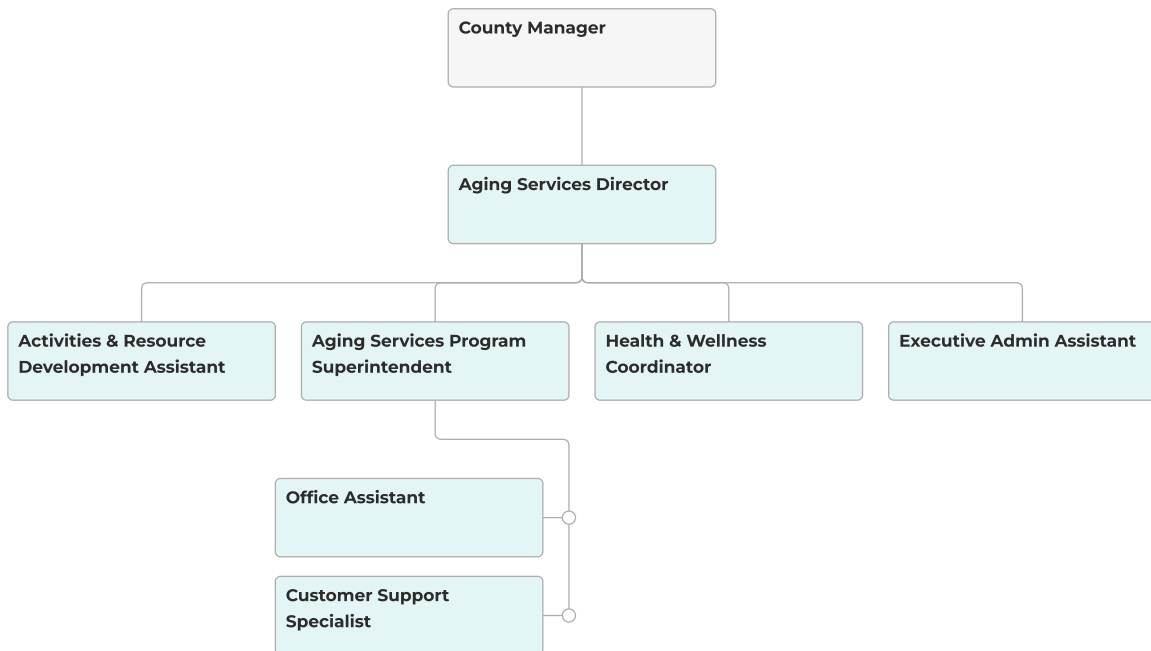
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Senior Center	\$326,939	\$358,355	\$486,000	\$477,000	33.11%
Library	\$1,707,547	\$1,830,562	\$2,021,000	\$2,021,000	10.40%
Parks & Recreation	\$983,906	\$1,080,650	\$1,120,000	\$1,120,000	3.64%
Parks Maintenance	\$1,265,235	\$1,428,524	\$1,675,000	\$1,675,000	17.25%
Civic Center	\$480,666	\$584,751	\$535,000	\$535,000	-8.51%
<b>Total Expenditures</b>	<b>\$4,764,293</b>	<b>\$5,282,842</b>	<b>\$5,837,000</b>	<b>\$5,828,000</b>	<b>10.32%</b>

# Senior Center

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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Senior Center</b>					
Full Time	2.87	2.87	2.87	2.87	
FTE - Part Time	0.26	0.26	0.26	0.26	
<b>Total</b>	<b>3.13</b>	<b>3.13</b>	<b>3.13</b>	<b>3.13</b>	<b>0.00%</b>

## Major Accomplishments

- The General Store Program was awarded the *2024 Excellence in the Field of Aging: Reaching for the Stars-Innovative Program Award*, recognized by the North Carolina Association on Aging.
- Collaborated inter-departmentally with the Department of Social Services program Adult Angel Tree to provide Christmas Cheer to 15 of Carteret County's 63 wards of the state.
- Staff gained *Respecting Choices: Person-Centered Care* certification. Director will become a *Certified Grief Support Specialist* through the University of Wisconsin-Madison in May 2025.

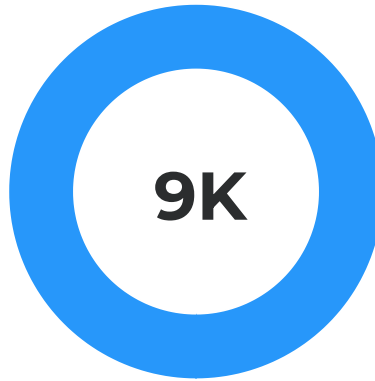
## Goals & Objectives (SPI #1 BMI #1&5)

- Provide adequate funding for the award-winning program, The General Store. The goal is to increase to three household items.
- Provide outreach opportunities promoting person-centered care and grief support with the community - especially faith-based and civic organizations.
- Increase speaking opportunities with service organizations to educate non-elderly on the benefits and challenges facing aging adults.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of seniors registered and utilizing computer sign-in	1,227	1,250	1,260
# of Senior Center new orientations	341	360	375
# of General Store participants	165	180	200
<b>Efficiency</b>			
Average materials cost per General Store participant	\$48.50	\$46.65	\$42.00
Average staff cost per General Store participant	\$5.70	\$5.20	\$4.70
<b>Effectiveness (Outcomes)</b>			
% of participation in Senior Center events/programs	98%	99%	99%

### FY26 Revenues by Revenue Source

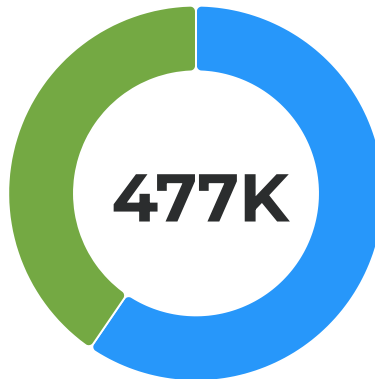


● Sales and Services \$9,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$10,946	\$7,000	\$9,000	\$9,000	28.57%
<b>Total Revenues</b>	<b>\$10,946</b>	<b>\$7,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>28.57%</b>

### FY26 Expenditures by Object



● Personnel \$284,000 59.54%  
 ● Operating \$193,000 40.46%

### Expenditures by Object

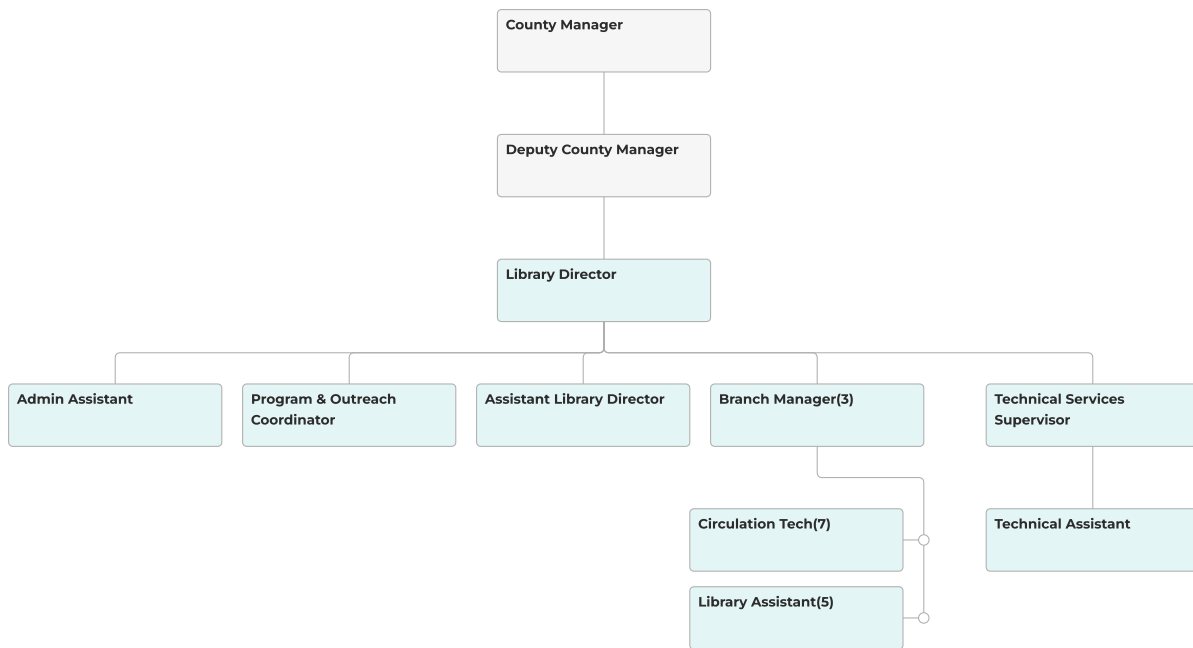
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$211,183	\$249,705	\$258,000	\$284,000	13.73%
Operating	\$115,756	\$108,650	\$228,000	\$193,000	77.63%
<b>Total Expenditures</b>	<b>\$326,939</b>	<b>\$358,355</b>	<b>\$486,000</b>	<b>\$477,000</b>	<b>33.11%</b>

# Library

Carteret County 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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Library</b>					
Full Time	20.00	20.00	21.00	21.00	
FTE - Part Time	4.89	4.89	4.89	4.89	
<b>Total</b>	<b>24.89</b>	<b>24.89</b>	<b>25.89</b>	<b>25.89</b>	<b>4.02%</b>

## Major Accomplishments

- Enhanced digital access by transitioning from print periodicals to digital magazines, providing patrons with access to over 7,500 titles through Libby and Hoopla, significantly expanding their reading options.
- Introduced a weekly early literacy program and extended adult engagement opportunities at multiple branches, fostering community connections across all age groups.
- Launched a book delivery service to long-term care facilities and extended programming to senior centers and childcare facilities, increasing library accessibility for underserved populations.

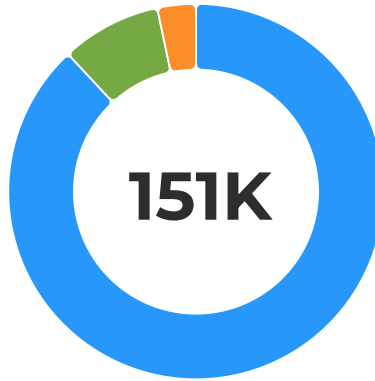
## Goals & Objectives (SPI #1&5 BMI #1,5&11)

- Strengthen partnerships with local organizations and businesses to bring new programming into library branches and extend outreach efforts to reach more Carteret County residents.
- Develop and implement technology literacy programs, leveraging new digital resources to help patrons improve their digital skills and access online services.
- Explore sustainable funding and planning strategies to expand mobile library services in 2026, ensuring broader access to library resources for residents unable to visit branch locations.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
Annual circulation (print and digital)	304,698	315,000	370,000
# of programs presented	884	950	1,000
<b>Efficiency</b>			
Average attendance per program	11.2	11.6	12.0
Average door count per day	476	488	532
<b>Effectiveness (Outcomes)</b>			
% registered cardholders per capita	59.3%	61.2%	63.1%
% increase in circulation	12.3%	3.3%	17.4%

### FY26 Revenues by Revenue Source

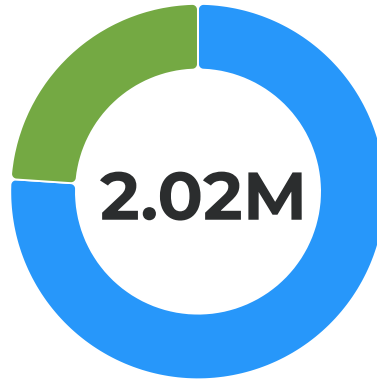


●	Intergovernmental	<b>\$133,000</b>	88.08%
●	Sales and Services	<b>\$13,000</b>	8.61%
●	Miscellaneous	<b>\$5,000</b>	3.31%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$159,262	\$136,814	\$133,000	\$133,000	-2.79%
Sales and Services	\$14,888	\$13,000	\$13,000	\$13,000	0.00%
Miscellaneous	\$26,500	\$5,000	\$5,000	\$5,000	0.00%
<b>Total Revenues</b>	<b>\$200,650</b>	<b>\$154,814</b>	<b>\$151,000</b>	<b>\$151,000</b>	<b>-2.46%</b>

### FY26 Expenditures by Object



● Personnel	\$1,537,000	76.05%
● Operating	\$484,000	23.95%

### Expenditures by Object

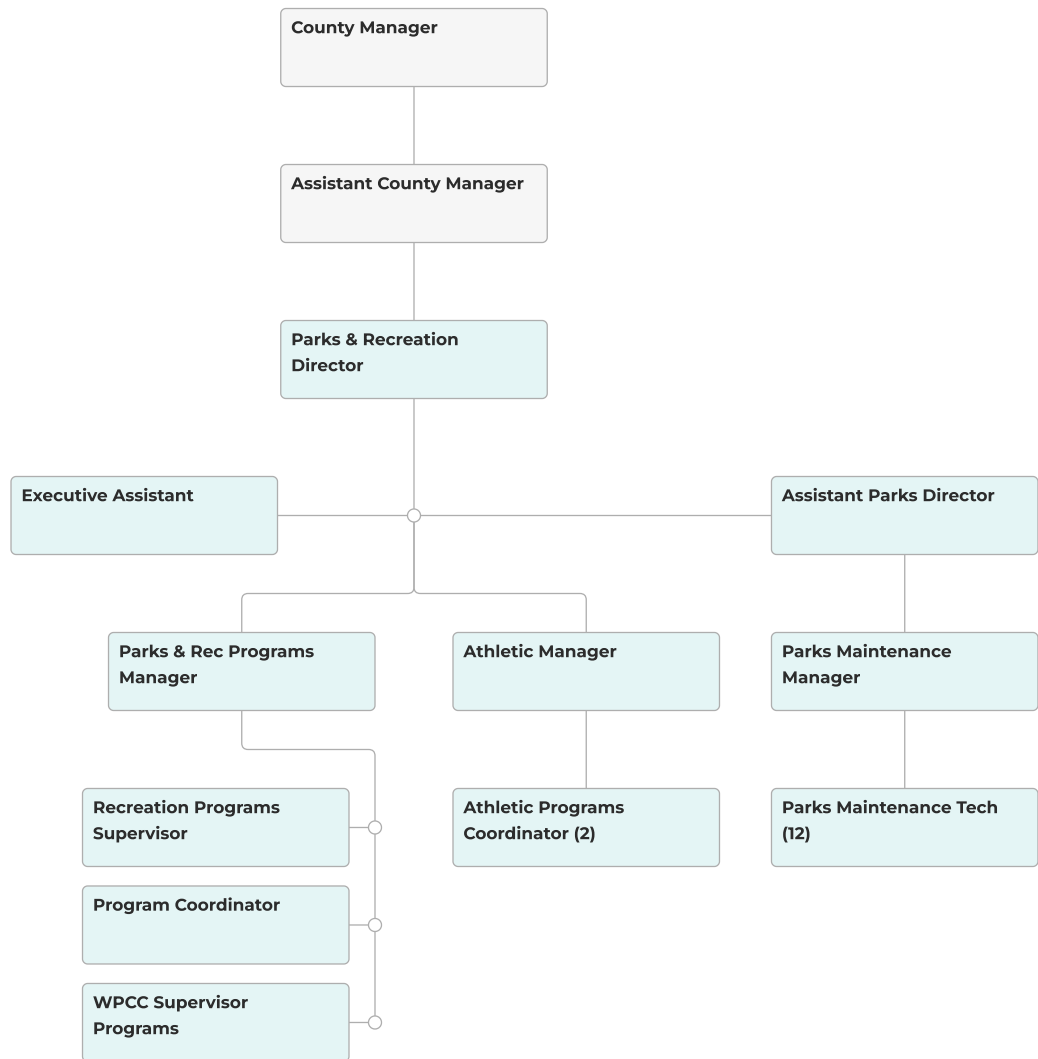
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$1,236,766	\$1,403,748	\$1,537,000	\$1,537,000	9.49%
Operating	\$470,781	\$426,814	\$484,000	\$484,000	13.40%
<b>Total Expenditures</b>	<b>\$1,707,547</b>	<b>\$1,830,562</b>	<b>\$2,021,000</b>	<b>\$2,021,000</b>	<b>10.40%</b>

# Parks & Recreation

The mission of the Parks & Recreation Department is to provide all citizens of Carteret County with the opportunity to participate in leisure activities and to provide a safe and pleasant environment that fosters socialization, education, and recreation.

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

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Parks &amp; Rec</b>					
Full Time	7.50	7.50	7.50	7.50	
FTE - Part Time	4.70	4.70	4.70	4.70	
<b>Total</b>	<b>12.20</b>	<b>12.20</b>	<b>12.20</b>	<b>12.20</b>	<b>0.00%</b>

### Major Accomplishments

- Increased program revenue by 8.3 % over the previous year.
- Constructed new archery range at Western Park.
- Installed new field lighting at Freedom Park.

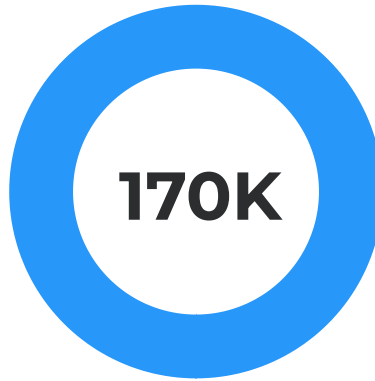
### Goals & Objectives (SPI #5 BMI #1,5&11)

- Double flag football program by expanding into western Carteret communities.
- Create a new summer camp program in the Down East community.
- Continue to enhance and replace county park amenities and playgrounds.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of athletic & recreation programs offered	41	50	55
# of citizens utilizing parks & recreation facilities	216,584	220,000	225,000
<b>Efficiency</b>			
# of people served through programs	1,632	1,741	1,925
Cost per person for parks & recreation facility usage	\$1.40	\$1.58	\$1.74
<b>Effectiveness (Outcomes)</b>			
% increase in participation in parks & rec programs	N/A	6.68%	10.57%
% increase in facility utilization	N/A	1.58%	2.27%

### FY26 Revenues by Revenue Source



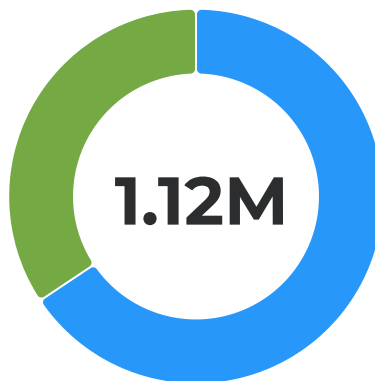
● Sales and Services **\$170,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Intergovernmental	\$350	-	-	-	-
Sales and Services	\$121,164	\$120,000	\$170,000	\$170,000	41.67%
<b>Total Revenues</b>	<b>\$121,514</b>	<b>\$120,000</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>41.67%</b>

### Expenditures by Object

#### FY26 Expenditures by Object



● Personnel **\$735,000** 65.63%  
 ● Operating **\$385,000** 34.38%

### Expenditures by Object

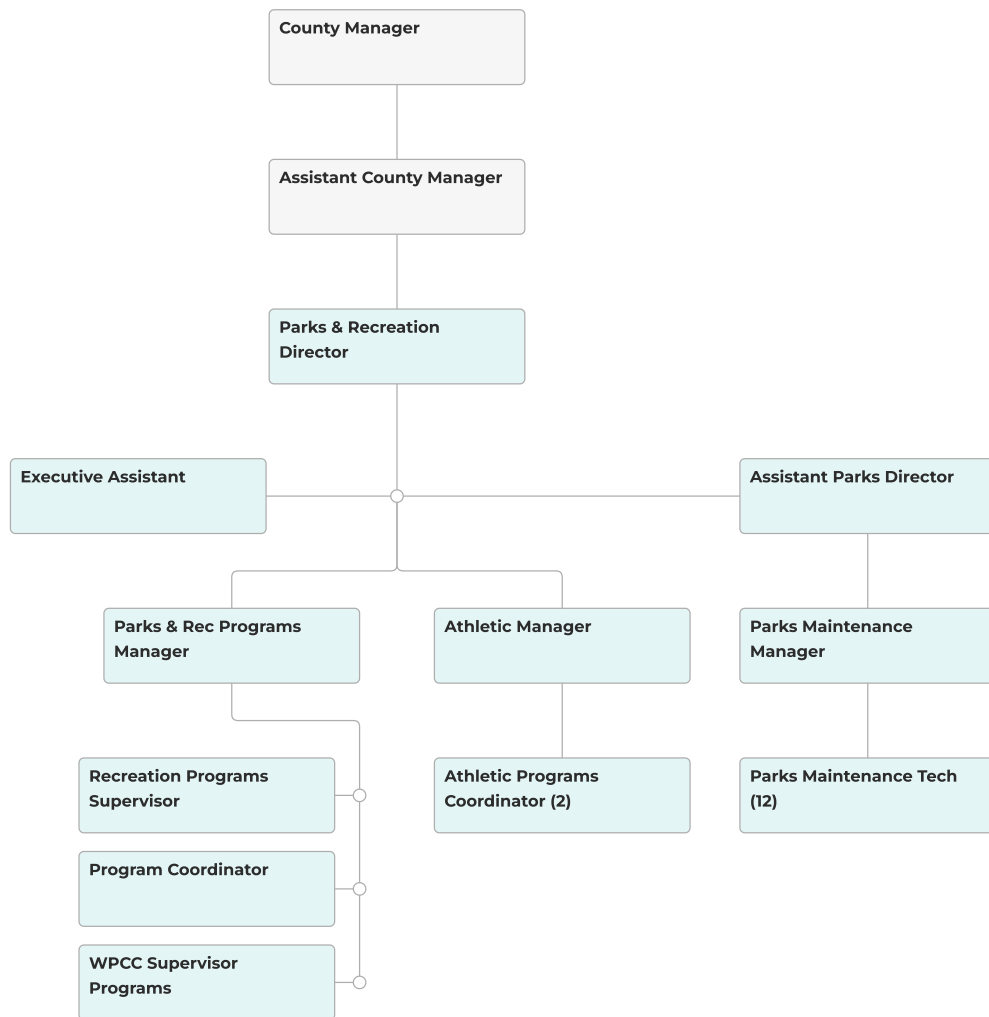
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$679,806	\$722,050	\$735,000	\$735,000	1.79%
Operating	\$304,100	\$358,600	\$385,000	\$385,000	7.36%
<b>Total Expenditures</b>	<b>\$983,906</b>	<b>\$1,080,650</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>	<b>3.64%</b>



# Parks Maintenance

The Parks Maintenance Department is responsible for maintaining and operating safe, attractive parks, beach accesses, recreational areas, athletic fields and equipment, and for supporting the facilities for use by visitors and Carteret County citizens. Parks offer space for a variety of activities, like sports leagues, senior programs, and more. The Parks Maintenance Department provides safe and open spaces with recreational amenities, including our 9 parks and 4 public beach access, for the community to use freely. Parks provide an essential connection for Carteret County citizens of all ages and abilities to the benefits of nature and the outdoors. Having clean and accessible parks and open spaces improves the quality of life for every person in Carteret County.

## Organizational Structure



## Authorized Positions by Department

	<b>FY 24 Actual</b>	<b>FY 25 Amended</b>	<b>FY26 Recommended</b>	<b>FY26 Adopted</b>	<b>% Change</b>
<b>Parks Maintenance</b>					
Full Time	10.00	11.00	14.00	14.00	
FTE - Part Time	5.00	5.00	5.00	5.00	
<b>Total</b>	<b>15.00</b>	<b>16.00</b>	<b>19.00</b>	<b>19.00</b>	<b>18.75%</b>

### Major Accomplishments

- Added a full-time employee at Western Park to help with the high demand for field usage.
- Added brand new MUSCO lighting system at Freedom Park, field 3.
- Updated fencing at Eastern Park, field 5 and Swinson Park, field 3.

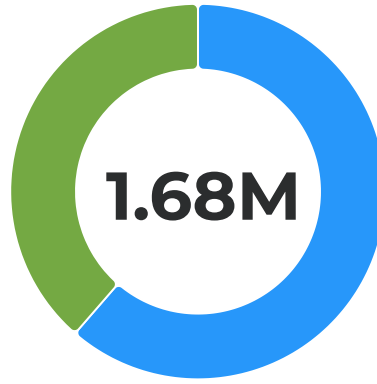
### Goals & Objectives (SPI #4 BMI #5,6&11)

- Repair dugout roofs at various parks.
- Increase the number of employees receiving their pesticide license.
- Continue to work with leagues to better serve the public's needs.

## Performance Measures

<b>Key Measures</b>	<b>FY24 Actual</b>	<b>FY25 Estimated</b>	<b>FY26 Target</b>
<b>Workload (Output)</b>			
Acres maintained	220	225	250
# of locations maintained and repaired	92	93	94
<b>Efficiency</b>			
Average acres maintained per employee	14.6	14.1	14.7
<b>Effectiveness (Outcomes)</b>			
% of employees with pesticide license	18%	25%	50%
% of field readiness	95%	100%	100%

## FY26 Expenditures by Object



<span style="color: blue;">●</span> Personnel		<b>\$1,028,000</b>	61.37%
<span style="color: green;">●</span> Operating		<b>\$647,000</b>	38.63%

### Expenditures by Object

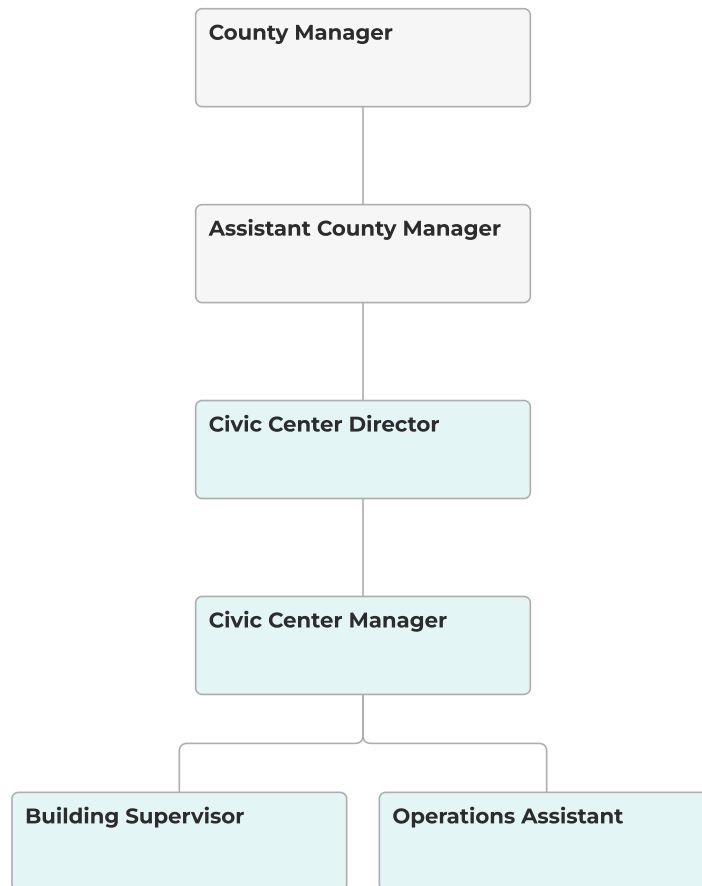
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$629,264	\$766,889	\$1,028,000	\$1,028,000	34.05%
Operating	\$602,603	\$619,635	\$647,000	\$647,000	4.42%
Capital	\$33,368	\$42,000	-	-	-100.00%
<b>Total Expenditures</b>	<b>\$1,265,235</b>	<b>\$1,428,524</b>	<b>\$1,675,000</b>	<b>\$1,675,000</b>	<b>17.25%</b>

# Civic Center

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>

## Organizational Structure



## Authorized Positions by Department

	FY 24 Actual	FY 25 Amended	FY26 Recommended	FY26 Adopted	% Change
<b>Civic Center</b>					
Full Time	3.50	3.50	3.50	3.50	
FTE - Part Time	0.66	0.66	0.66	0.66	
<b>Total</b>	<b>4.16</b>	<b>4.16</b>	<b>4.16</b>	<b>4.16</b>	<b>0.00%</b>

### Major Accomplishments

- Exceeded annual revenue budget by 45.9%.
- Enhanced the audio, visual and sound quality in the center by upgrading the technology.
- Achieved a customer return rate of 86.5%.

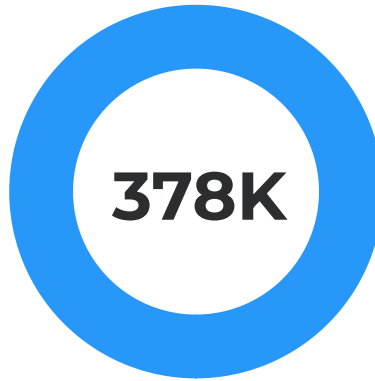
### Goals & Objectives (SPI #1 BMI #1)

- Continue to experience revenue growth with our two proprietary tradeshow.
- Maintain superior customer satisfaction and achieve a benchmark of 80% or higher in customer return rate.
- Enhance the guest experience through the purchase of new staging, banquet chairs, and AV equipment.

## Performance Measures

Key Measures	FY24 Actual	FY25 Estimated	FY26 Target
<b>Workload (Output)</b>			
# of events held per year	160	165	170
# of days utilized for events per year	200	250	265
<b>Efficiency</b>			
Average revenue per event	\$1,889	\$2,220	\$2,224
Average cost per event	\$1,195	\$1,767	\$1,530
<b>Effectiveness (Outcomes)</b>			
Customer return rate	80%	86%	80%

### FY26 Revenues by Revenue Source

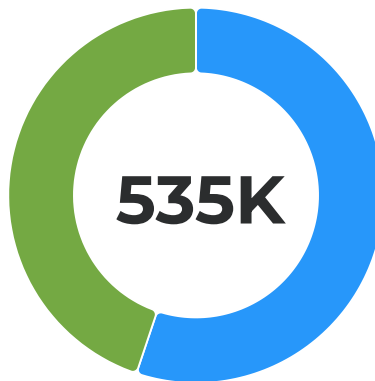


● Sales and Services **\$378,000** 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Sales and Services	\$302,198	\$251,000	\$378,000	\$378,000	50.60%
<b>Total Revenues</b>	<b>\$302,198</b>	<b>\$251,000</b>	<b>\$378,000</b>	<b>\$378,000</b>	<b>50.60%</b>

### FY26 Expenditures by Object



● Personnel **\$295,000** 55.14%  
 ● Operating **\$240,000** 44.86%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$273,493	\$291,751	\$295,000	\$295,000	1.11%
Operating	\$191,223	\$293,000	\$240,000	\$240,000	-18.09%
Capital	\$15,950	-	-	-	-
<b>Total Expenditures</b>	<b>\$480,666</b>	<b>\$584,751</b>	<b>\$535,000</b>	<b>\$535,000</b>	<b>-8.51%</b>

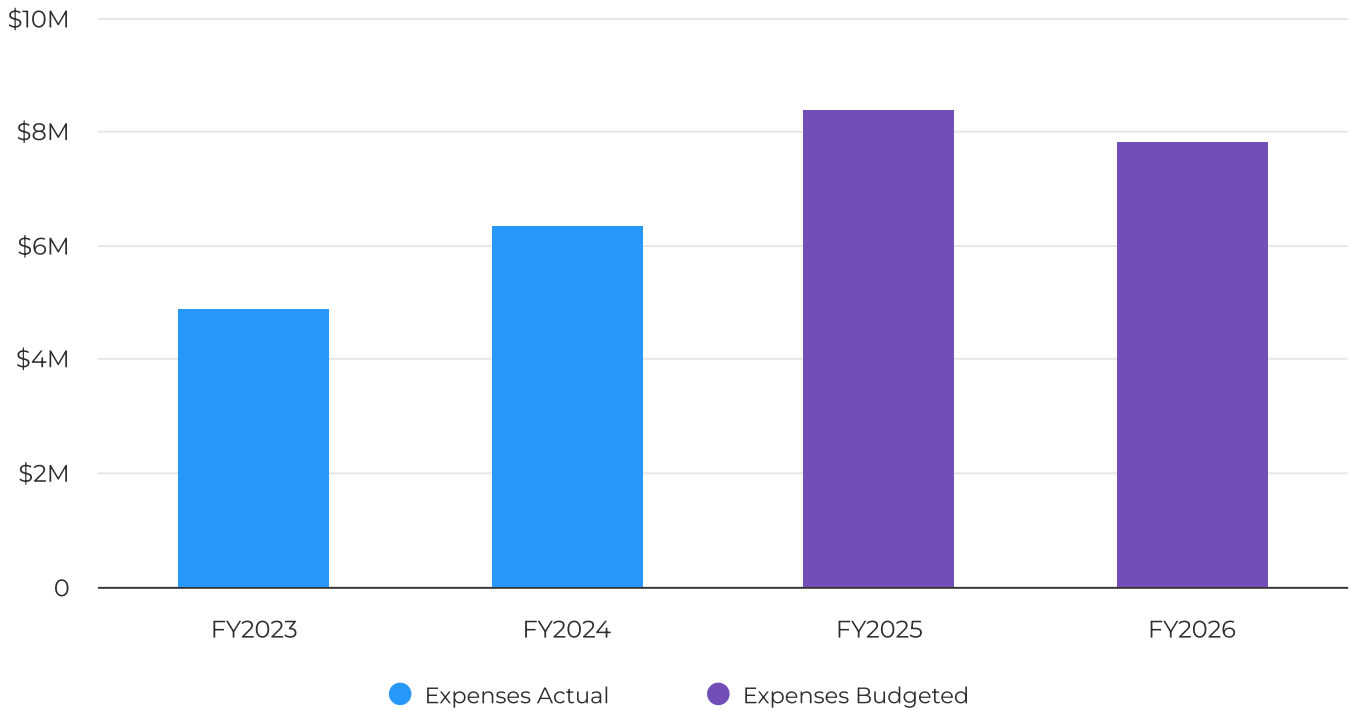




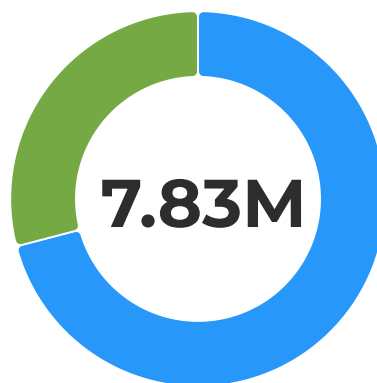
# Debt Service Summary

Debt Service for FY26 is budgeted at \$7,825,000, which is 5.6% of the General Fund budget. School debt makes up 88% of the total debt service for the county, with the remaining 12% allocated to multi-year leases and subscriptions as required by the Governmental Accounting Standards Board (GASB).

## Historical Expenditures Across Function



## FY26 Expenditures by Object



<span style="color: blue;">●</span> Principal	<b>\$5,550,000</b>	<b>70.93%</b>
<span style="color: green;">●</span> Interest and Fees	<b>\$2,275,000</b>	<b>29.07%</b>

## Expenditures by Object

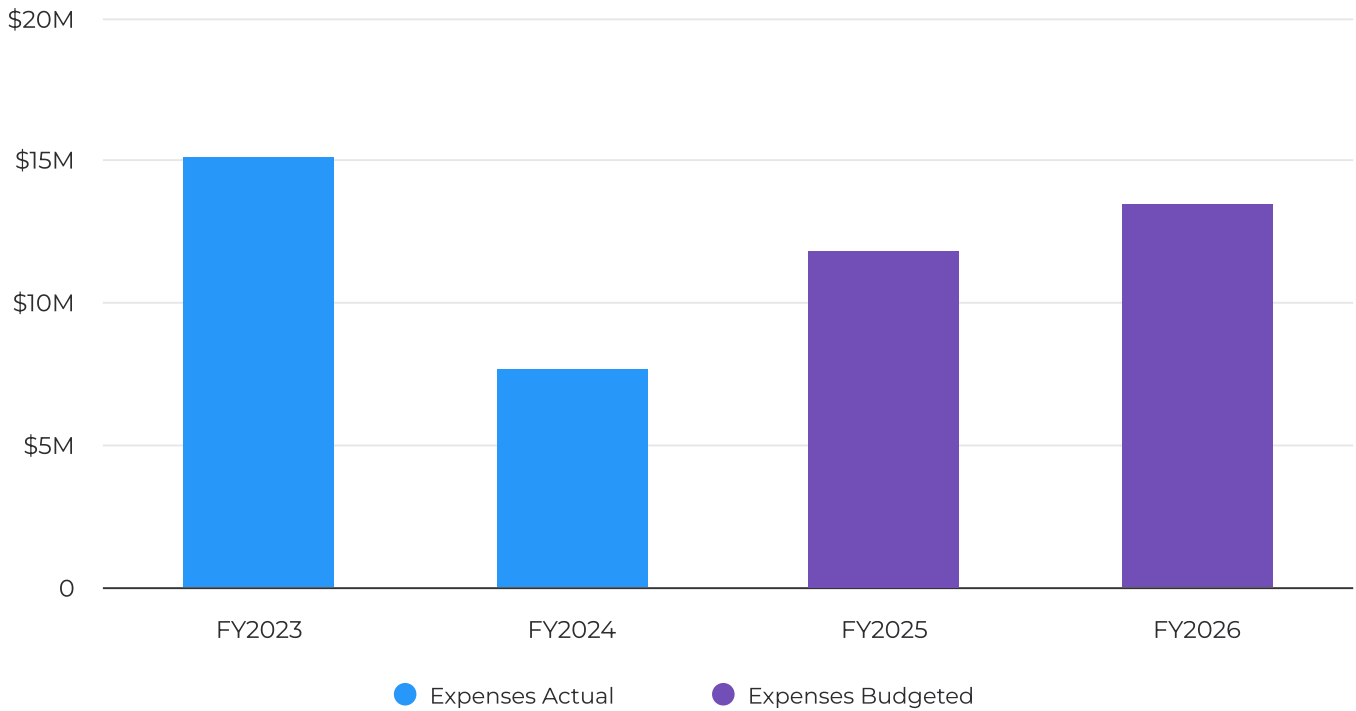
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
<b>Principal</b>					
2024 GO SCHOOL PRINCIPAL	-	\$1,100,000	\$1,100,000	\$1,100,000	0.00%
2015 GO REFUND 2007 PRINCIP	\$1,230,000	\$1,205,000	\$1,185,000	\$1,185,000	-1.66%
2023 GO: SCHOOLS PRINC	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	0.00%
2013 GO: 06 REFUND PRINCIPAL	\$1,285,000	\$1,285,000	\$1,190,000	\$1,190,000	-7.39%
2015 GO SCHOOLS PRINCIPAL	\$230,000	\$230,000	\$230,000	\$230,000	0.00%
LEASE PRINCIPAL	\$151,567	\$230,000	\$185,000	\$185,000	-19.57%
SUBSCRIPTIONS PRINCIPAL	\$705,910	\$790,000	\$650,000	\$660,000	-16.46%
QZAB PRINCIPAL NES	\$121,354	-	-	-	-
QZAB PRIN 10 ECHS	\$307,692	-	-	-	-
<b>Total Principal</b>	<b>\$5,031,523</b>	<b>\$5,840,000</b>	<b>\$5,540,000</b>	<b>\$5,550,000</b>	<b>-4.97%</b>
<b>Interest and Fees</b>					
2024 GO SCHOOL INTEREST	-	\$1,210,000	\$1,110,000	\$1,110,000	-8.26%
BOND SERVICES CHARGES	-	\$15,000	\$15,000	\$15,000	0.00%
2015 GO REFUND 2007 INTEREST	\$86,798	\$80,000	\$35,000	\$35,000	-56.25%
2023 GO: SCHOOLS INTEREST	\$827,556	\$950,000	\$900,000	\$900,000	-5.26%
2013 GO: 06 REFUND INTEREST	\$176,100	\$119,000	\$50,000	\$50,000	-57.98%
2015 GO SCHOOLS INTEREST	\$104,938	\$100,000	\$85,000	\$85,000	-15.00%
LEASE INTEREST	\$71,585	\$70,000	\$80,000	\$70,000	0.00%
SUBSCRIPTIONS INTEREST	\$16,478	\$10,000	\$10,000	\$10,000	0.00%
QZAB INT 10 ECHS	\$16,062	-	-	-	-
<b>Total Interest and Fees</b>	<b>\$1,299,515</b>	<b>\$2,554,000</b>	<b>\$2,285,000</b>	<b>\$2,275,000</b>	<b>-10.92%</b>
<b>Total Expenditures</b>	<b>\$6,331,038</b>	<b>\$8,394,000</b>	<b>\$7,825,000</b>	<b>\$7,825,000</b>	<b>-6.78%</b>



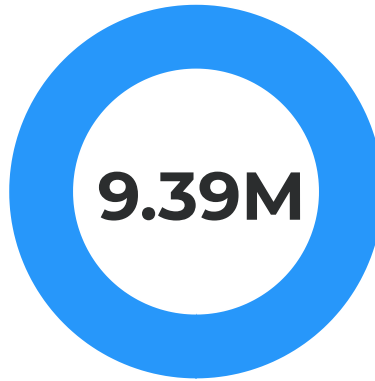
# Non-Departmental

This area includes many programs that are not related to any particular department or service area. Programs in this function 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 \$13,434,000 with \$9,352,000 for contingencies and contingent projects and \$4,082,000 for transfers to other funds.

### Historical Expenditures Across Function



## FY26 Revenues by Revenue Source

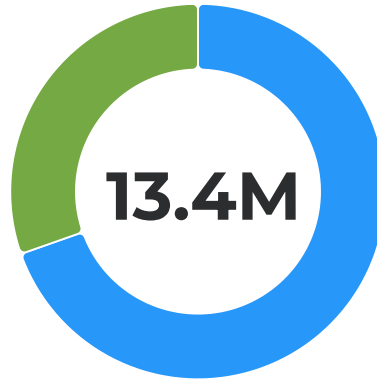


● Transfers \$9,385,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
<b>Transfers</b>					
TRANSFER FROM OCCUPANCY FUND	\$7,113,559.73	\$7,180,000.00	\$7,180,000.00	\$7,180,000.00	0.00%
TRANSFER FROM OTHER FUNDS	\$295,056.98	\$620,635.00	\$705,000.00	\$2,205,000.00	255.28%
<b>Total Transfers</b>	<b>\$7,408,616.71</b>	<b>\$7,800,635.00</b>	<b>\$7,885,000.00</b>	<b>\$9,385,000.00</b>	<b>20.31%</b>
<b>Total Revenues</b>	<b>\$7,408,616.71</b>	<b>\$7,800,635.00</b>	<b>\$7,885,000.00</b>	<b>\$9,385,000.00</b>	<b>20.31%</b>

### FY26 Expenditures by Function



● Contingency	\$9,352,000	69.61%
● Transfers	\$4,082,000	30.39%

### Expenditures by Function

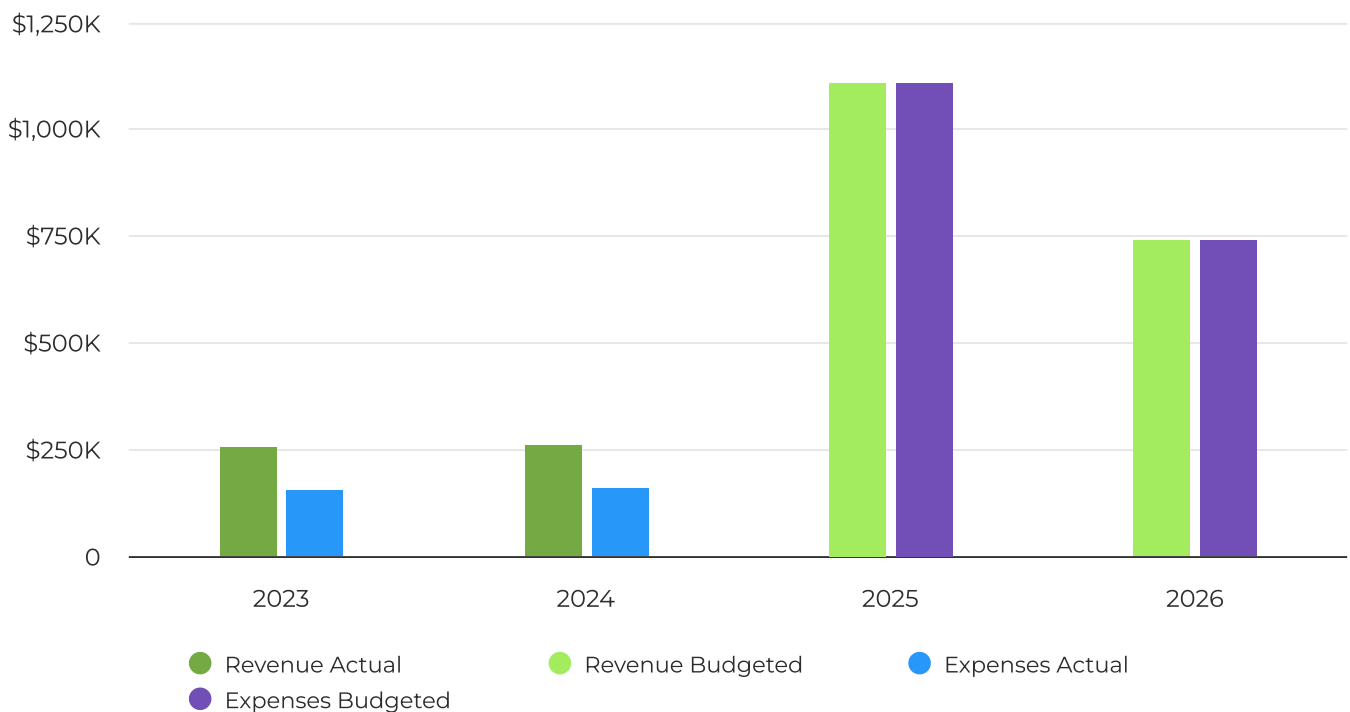
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Transfers	\$7,683,480	\$5,596,220	\$4,082,000	\$4,082,000	-27.06%
Contingency	-	\$6,249,353	\$9,016,000	\$9,352,000	49.65%
<b>Total Expenditures</b>	<b>\$7,683,480</b>	<b>\$11,845,573</b>	<b>\$13,098,000</b>	<b>\$13,434,000</b>	<b>13.41%</b>



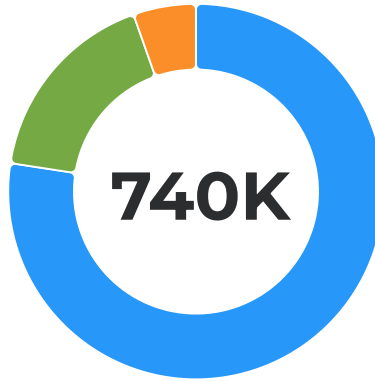
# Emergency Telephone System Fund

The **Emergency Telephone System 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. Under current law, telephone service providers remit surcharge revenues directly to the state, which then distributes the funds to local counties. For the fiscal year 2025-2026, the budgeted expenditures in this fund total \$740,000. 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 \$127,000. The fund balance appropriation is \$573,000. The budget allocates funding for the purchase of equipment for the backup 911 communications center, ensuring continued reliability and operational readiness of emergency response services. ([SPI #2 BMI #2](#))

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

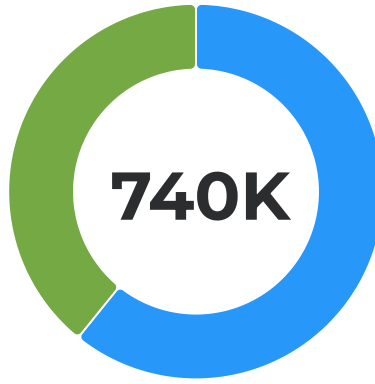


●	Appropriated Fund Balance	<b>\$573,000</b>	77.43%
●	Intergovernmental	<b>\$127,000</b>	17.16%
●	Interest	<b>\$40,000</b>	5.41%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Intergovernmental	\$191,141	\$117,000	\$127,000	\$127,000	8.55%
Interest	\$66,202	-	\$40,000	\$40,000	-
Transfers	\$3,634	-	-	-	-
Appropriated Fund Balance	-	\$993,000	\$573,000	\$573,000	-42.30%
<b>Total Revenues</b>	<b>\$260,977</b>	<b>\$1,110,000</b>	<b>\$740,000</b>	<b>\$740,000</b>	<b>-33.33%</b>

### FY26 Expenditures by Object

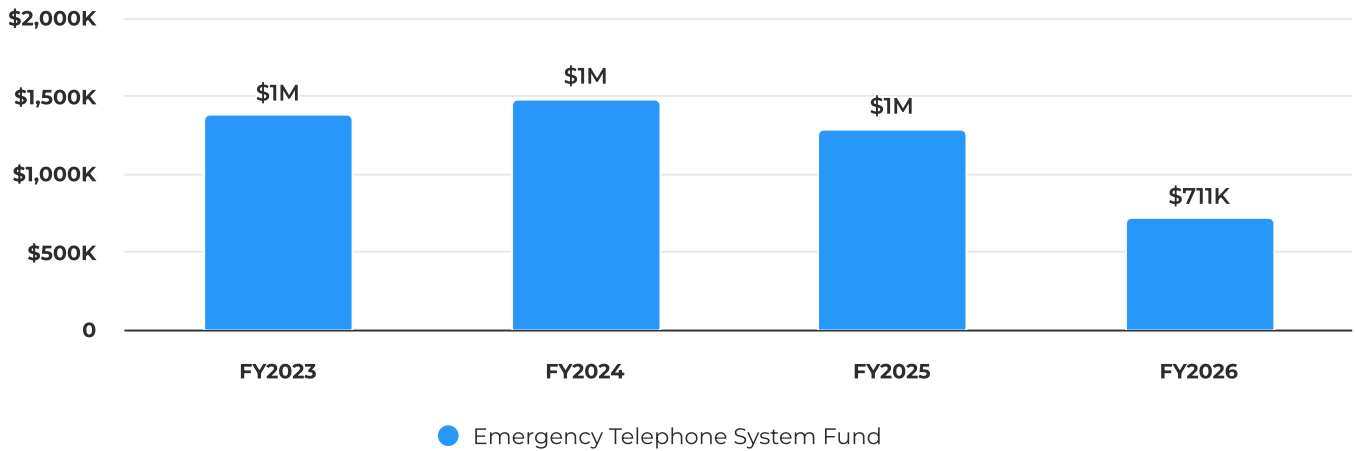


<span style="color: blue;">●</span> Capital	<b>\$450,000</b> 60.81%
<span style="color: green;">●</span> Operating	<b>\$290,000</b> 39.19%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$157,290	\$360,000	\$290,000	\$290,000	-19.44%
Capital	-	\$750,000	\$450,000	\$450,000	-40.00%
<b>Total Expenditures</b>	<b>\$157,290</b>	<b>\$1,110,000</b>	<b>\$740,000</b>	<b>\$740,000</b>	<b>-33.33%</b>

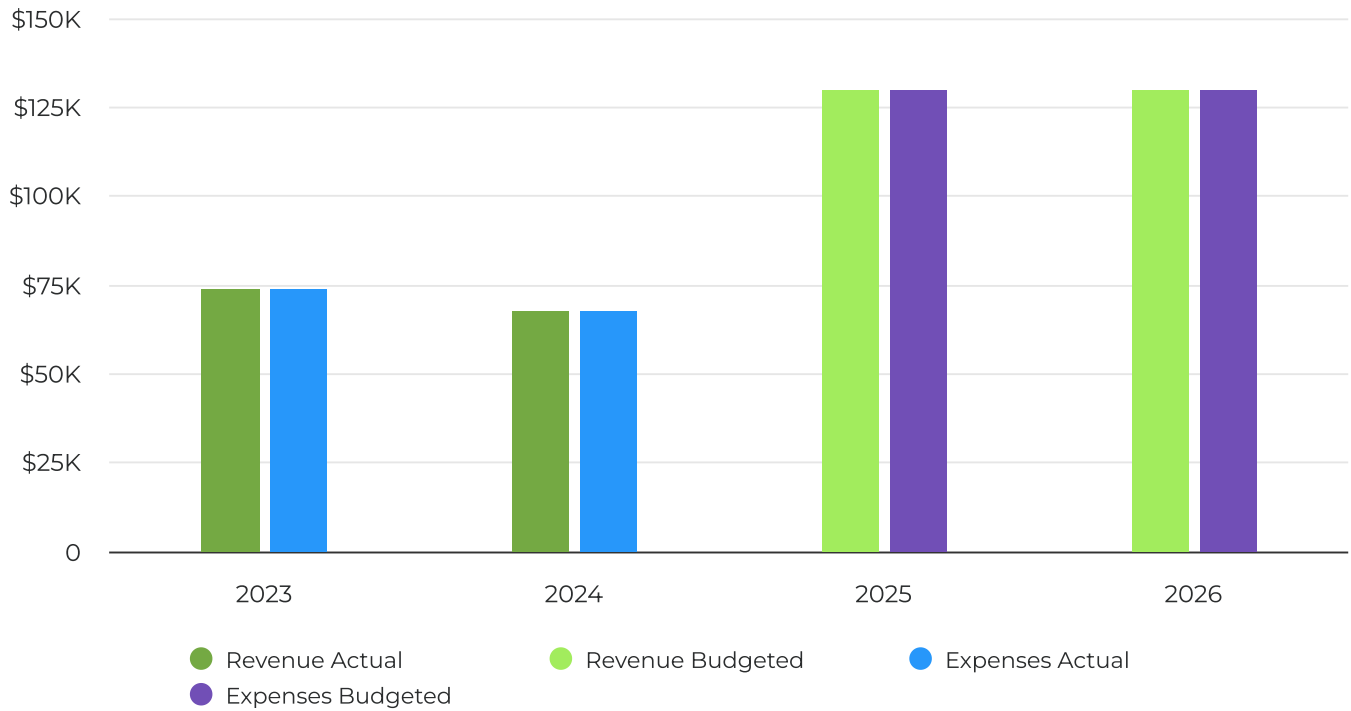
### Fund Balance Projections



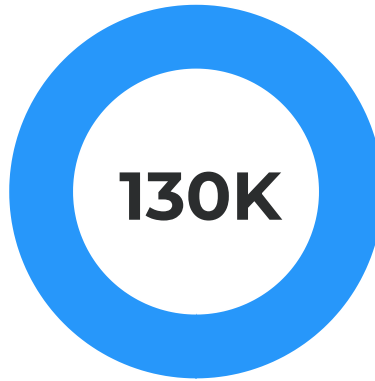
# Register of Deeds Trust Fund

The **Register of Deeds Trust 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. (SPI #1 BMI #1)

## Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

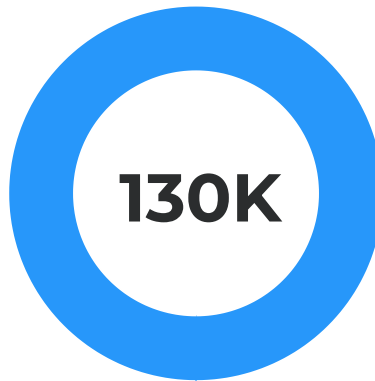


● Permits and Fees \$130,000 100.00%

#### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Permits and Fees	\$67,512	\$130,000	\$130,000	\$130,000	0.00%
<b>Total Revenues</b>	<b>\$67,512</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>0.00%</b>

### FY26 Expenditures by Object



● Operating \$130,000 100.00%

#### Expenditures by Object

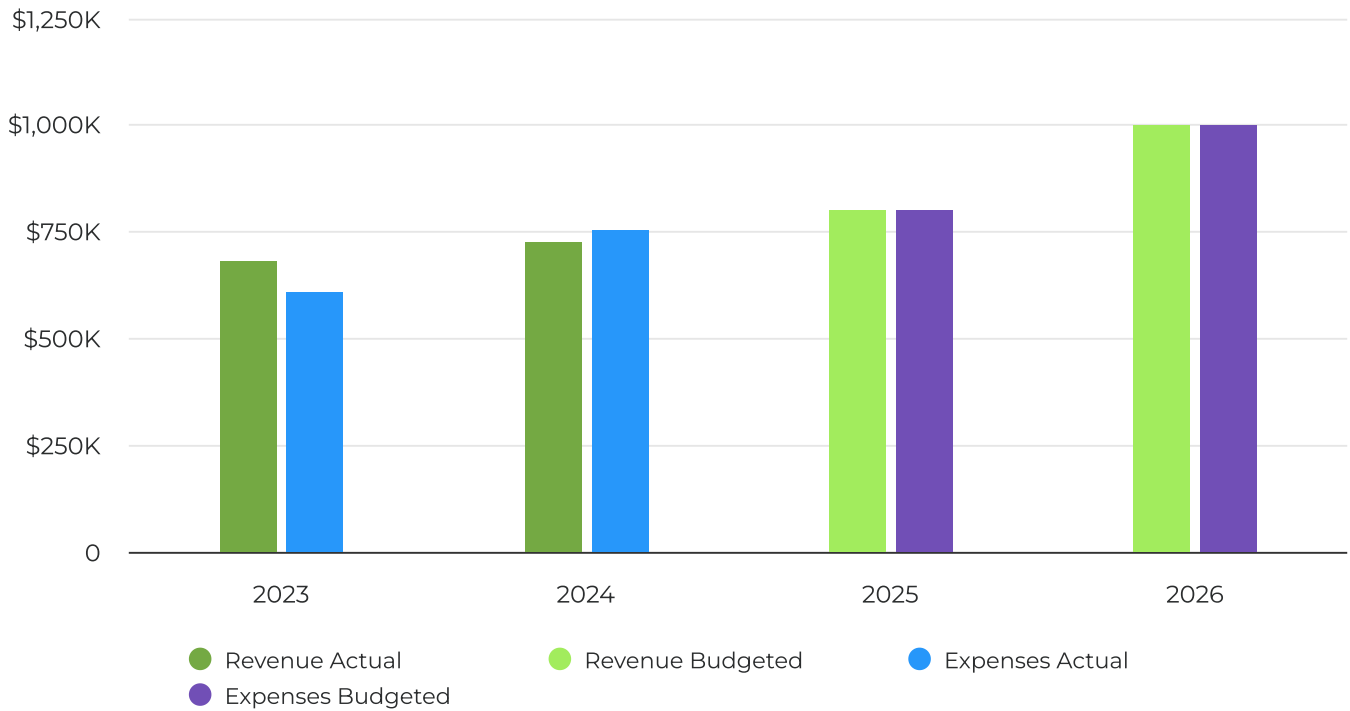
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$67,512	\$130,000	\$130,000	\$130,000	0.00%
<b>Total Expenditures</b>	<b>\$67,512</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>\$130,000</b>	<b>0.00%</b>



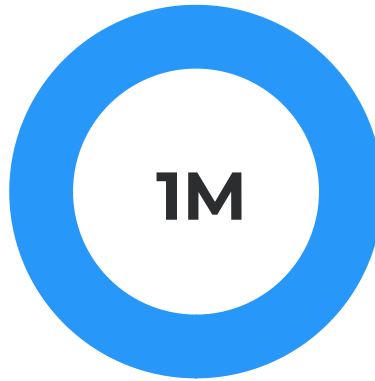
# DSS Trust Fund

The **DSS Trust 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 \$1,000,000. (SPI #1 BMI #1)

## Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

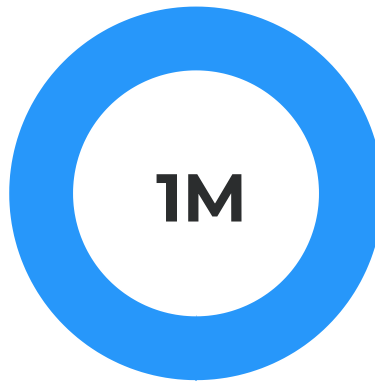


● Intergovernmental \$1,000,000 100.00%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Intergovernmental	\$727,652	\$800,000	\$1,000,000	\$1,000,000	25.00%
<b>Total Revenues</b>	<b>\$727,652</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>25.00%</b>

### FY26 Expenditures by Object



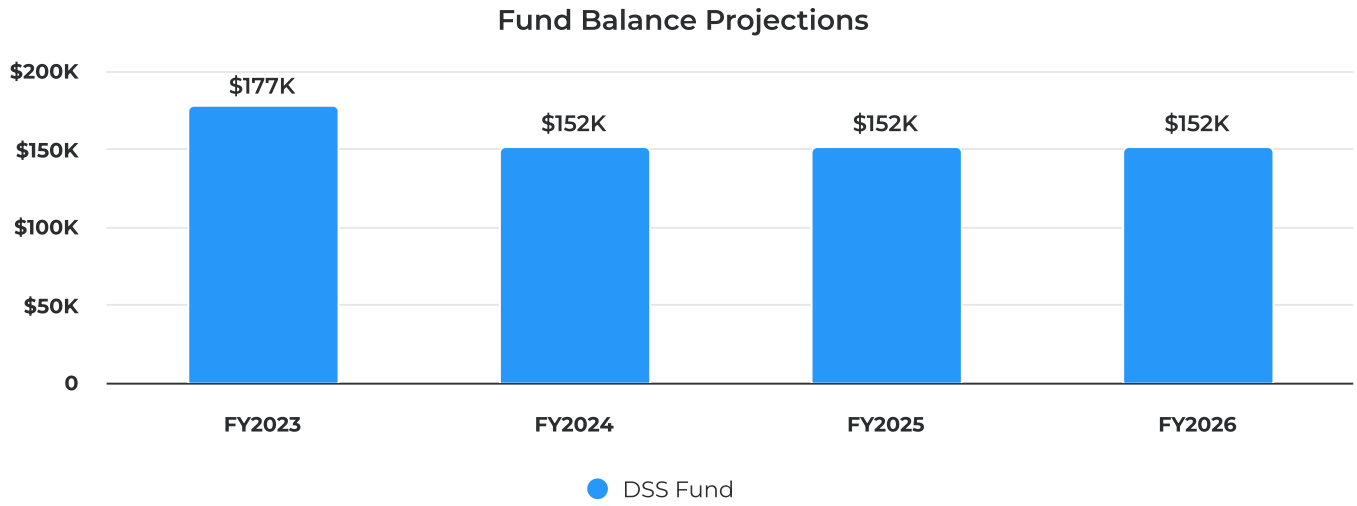
● Operating \$1,000,000 100.00%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Operating	\$753,253	\$800,000	\$1,000,000	\$1,000,000	25.00%
<b>Total Expenditures</b>	<b>\$753,253</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>25.00%</b>



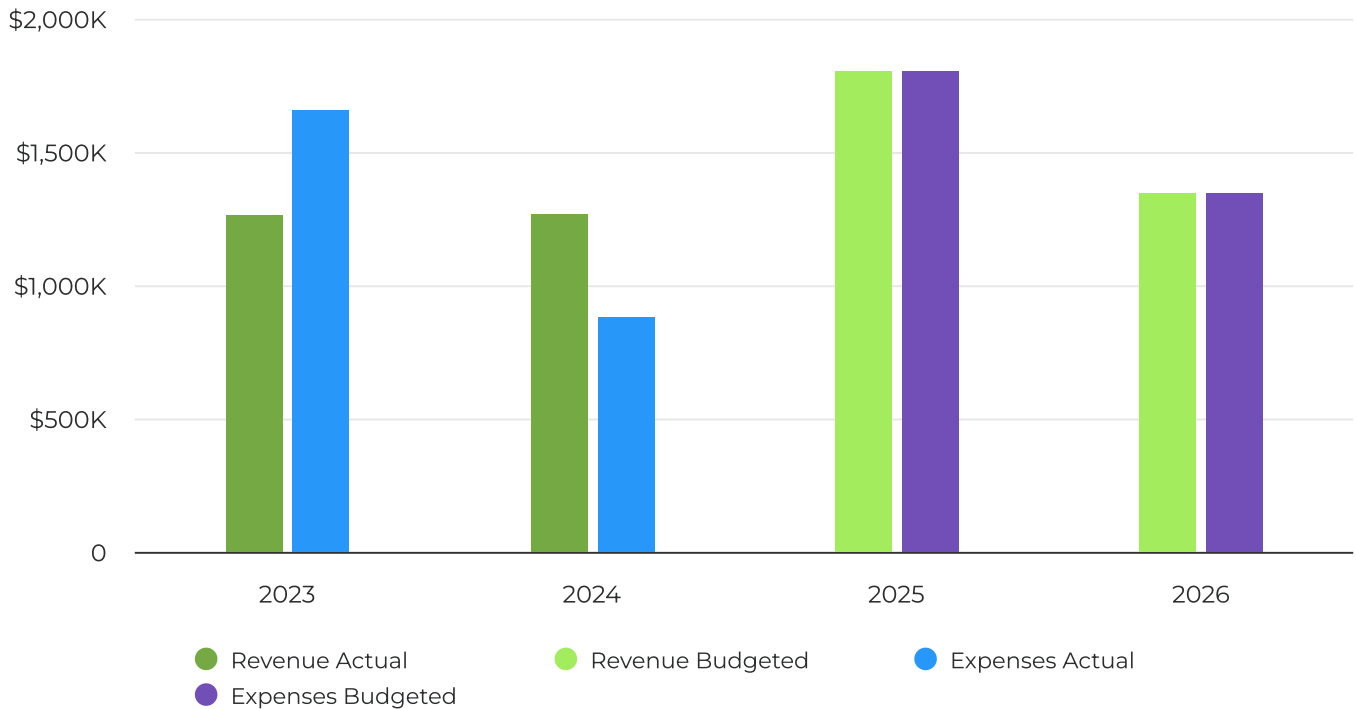
# Fund Balance



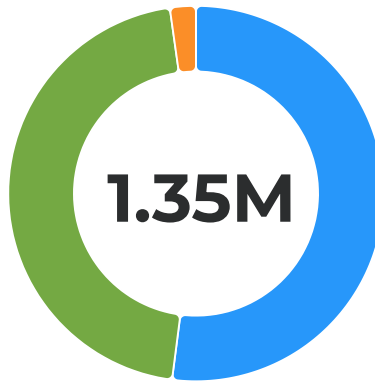
# Revaluation Fund

The **Revaluation Fund** is a special revenue fund that was established fiscal year 2022. Carteret County's 2025 real property revaluation was contracted to a firm that specializes in real property revaluations. The schedule of values from the 2025 revaluation is effective for the FY26 budget and work continues as we prepare for future reappraisals. The FY26 adopted funding is \$1,600,000. ([SPI #1](#) [BMI #1&5](#))

## Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

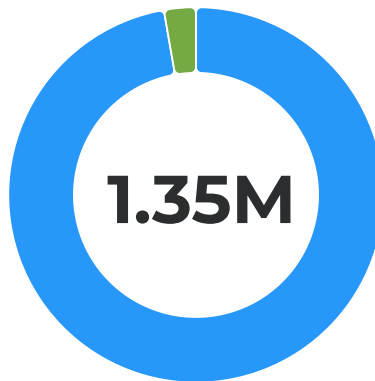


● Transfers	\$700,000	52.04%
● Appropriated Fund Balance	\$615,000	45.72%
● Interest	\$30,000	2.23%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Interest	\$26,581	\$5,000	\$30,000	\$30,000	500.00%
Transfers	\$1,240,000	\$1,600,000	\$700,000	\$700,000	-56.25%
Appropriated Fund Balance	-	\$200,000	\$615,000	\$615,000	207.50%
<b>Total Revenues</b>	<b>\$1,266,581</b>	<b>\$1,805,000</b>	<b>\$1,345,000</b>	<b>\$1,345,000</b>	<b>-25.48%</b>

### FY26 Expenditures by Object



● Operating	\$1,308,000	97.25%
● Personnel	\$37,000	2.75%

### Expenditures by Object

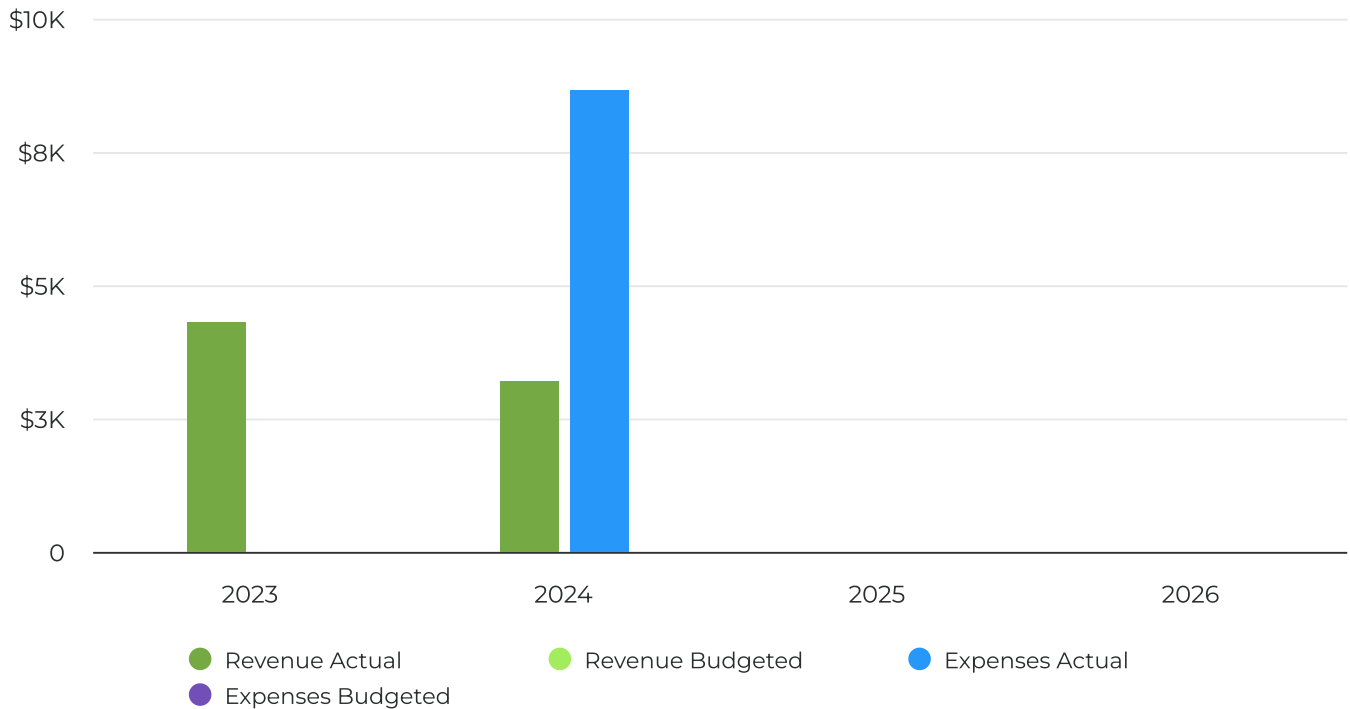
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	-	-	\$37,000	\$37,000	-
Operating	\$879,937	\$1,805,000	\$1,308,000	\$1,308,000	-27.53%
<b>Total Expenditures</b>	<b>\$879,937</b>	<b>\$1,805,000</b>	<b>\$1,345,000</b>	<b>\$1,345,000</b>	<b>-25.48%</b>



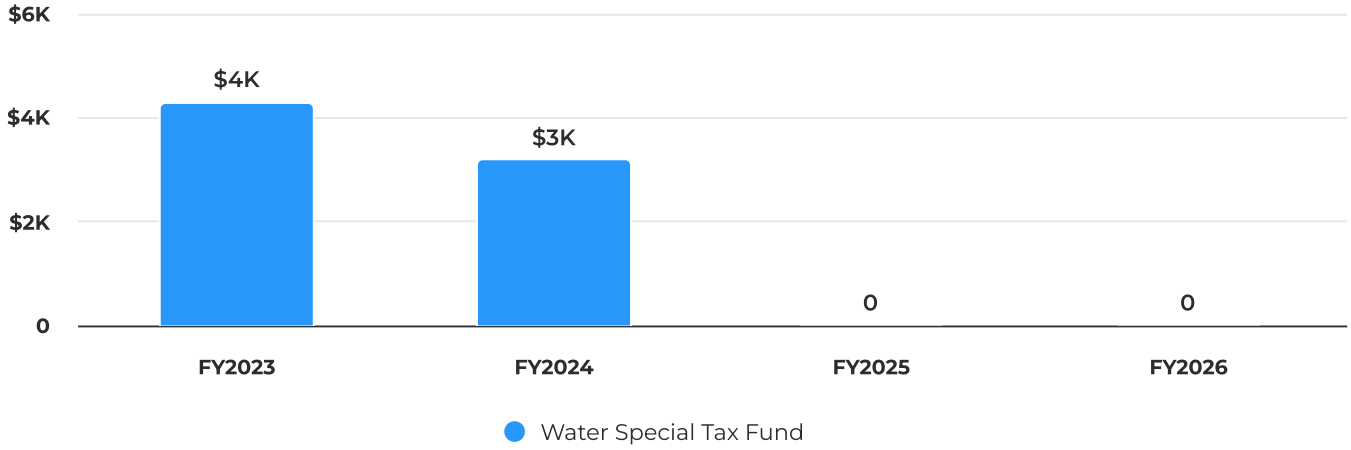
# Water Tax District Fund

The **Water Tax District** special revenue fund was established in June 2010. Its purpose was to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district had 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.

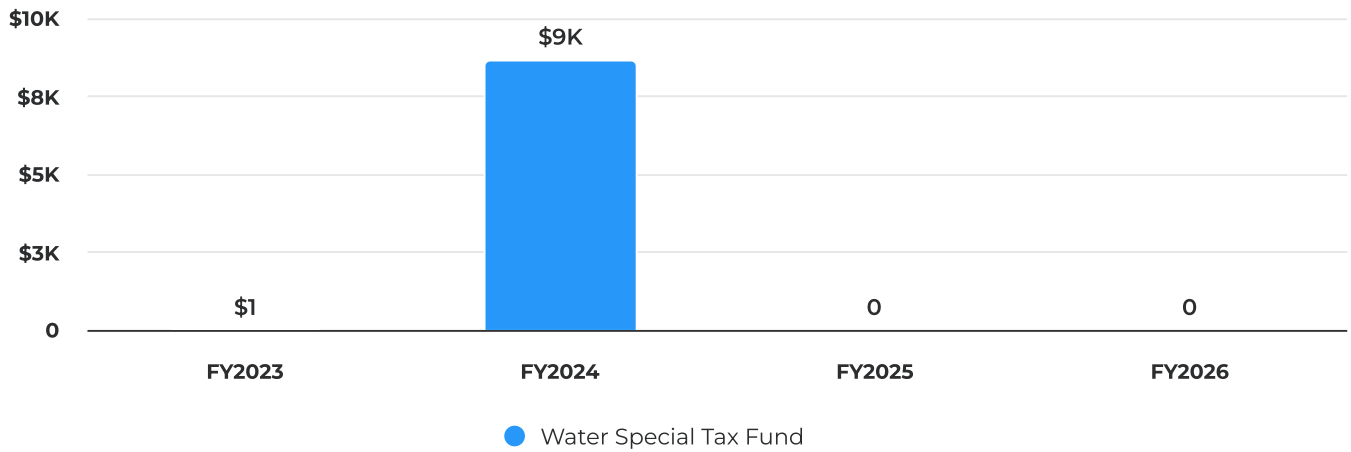
## Revenues vs Expenditures Summary



### Historical Revenue by Fund



### Historical Expenditures by Fund



### Expenditures by Fund

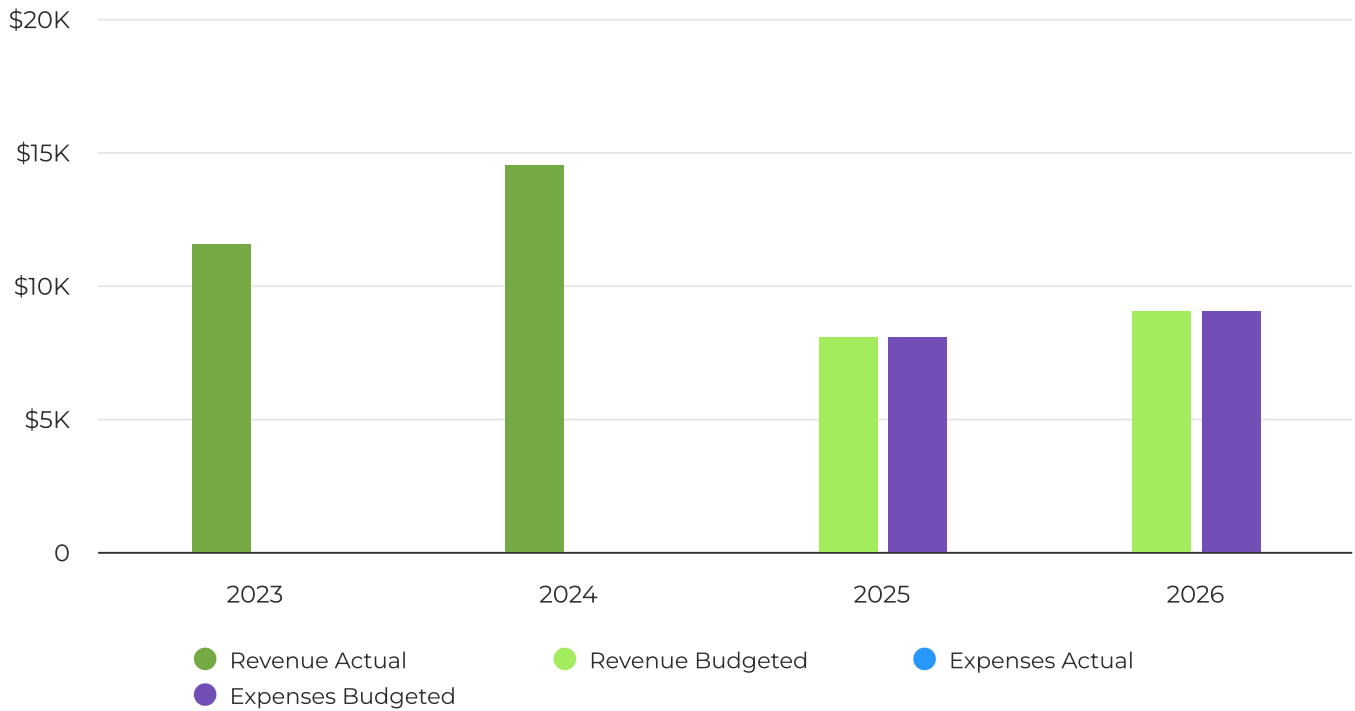
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Water Special Tax Fund	\$8,648	-	-	-	-
<b>Total Expenditures</b>	<b>\$8,648</b>	-	-	-	-



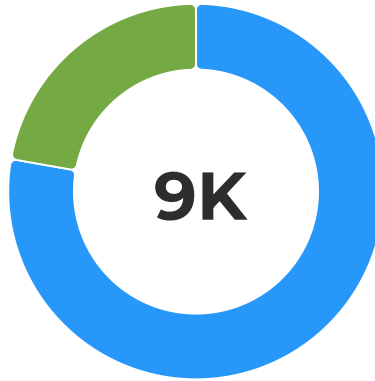
# Salter Path Tax District Fund

The **Salter Path Tax District** special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The recommended tax rate for the district is two cents (\$.02) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District. (SPI#3 BMI #5&9)

## Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

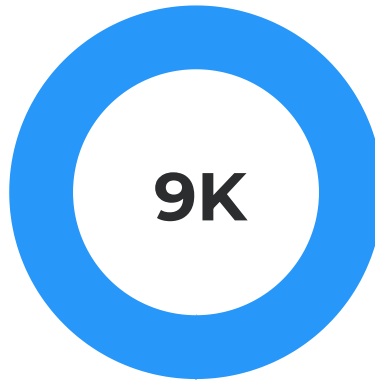


<span style="color: blue;">●</span> Ad Valorem Taxes	<b>\$7,000</b> 77.78%
<span style="color: green;">●</span> Other Taxes	<b>\$2,000</b> 22.22%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Ad Valorem Taxes	\$6,224	\$6,000	\$7,000	\$7,000	16.67%
Other Taxes	\$2,398	\$2,000	\$2,000	\$2,000	0.00%
Interest	\$5,870	-	-	-	-
<b>Total Revenues</b>	<b>\$14,492</b>	<b>\$8,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>12.50%</b>

### FY26 Expenditures by Object



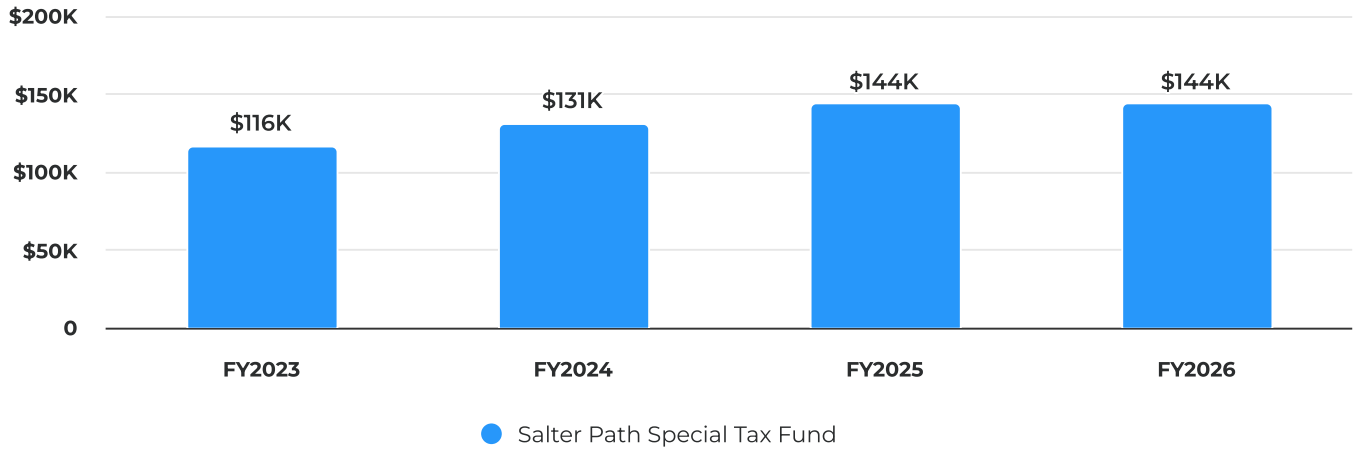
<span style="color: blue;">●</span> Beach Nourishment	<b>\$9,000</b> 100.00%
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### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Beach Nourishment	-	\$8,000	\$9,000	\$9,000	12.50%
<b>Total Expenditures</b>	<b>-</b>	<b>\$8,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>12.50%</b>

# Fund Balance

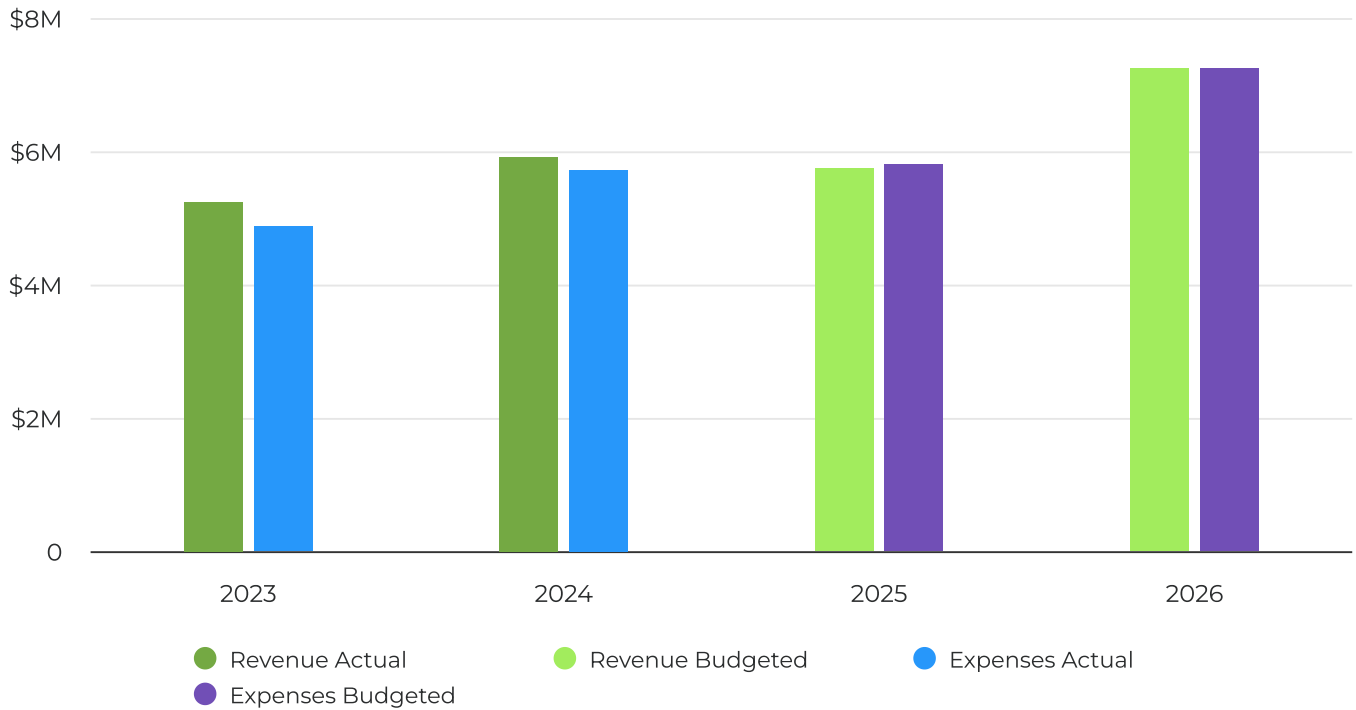
## Fund Balance Projections



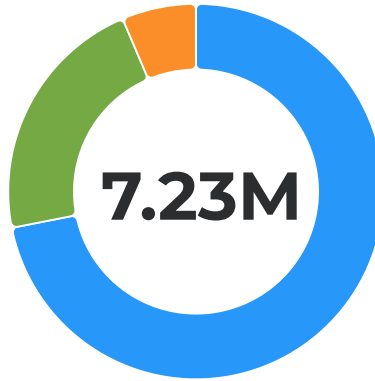
# Rescue Service Tax District Fund

The **Rescue Service Tax District** special revenue fund accounts for the special rescue tax assessed on rural areas of the county. Service tax revenues are distributed to the contracted rescue service provider for each district. The funding for rescue districts in FY26 is budgeted at \$7,228,000. (SPI #2 BMI #2)

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source



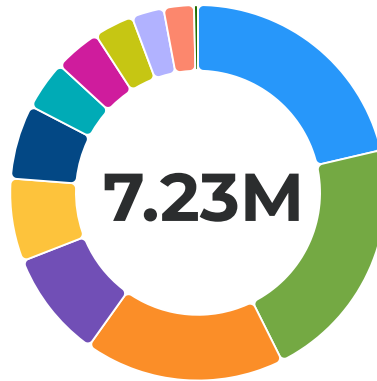
<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Ad Valorem Taxes</li> <li><span style="color: green;">●</span> Other Taxes</li> <li><span style="color: orange;">●</span> Appropriated Fund Balance</li> </ul>	<table border="0"> <tr> <td style="text-align: right;"><b>\$5,197,000</b></td> <td style="text-align: right;">71.90%</td> </tr> <tr> <td style="text-align: right;"><b>\$1,569,000</b></td> <td style="text-align: right;">21.71%</td> </tr> <tr> <td style="text-align: right;"><b>\$462,000</b></td> <td style="text-align: right;">6.39%</td> </tr> </table>	<b>\$5,197,000</b>	71.90%	<b>\$1,569,000</b>	21.71%	<b>\$462,000</b>	6.39%
<b>\$5,197,000</b>	71.90%						
<b>\$1,569,000</b>	21.71%						
<b>\$462,000</b>	6.39%						

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Ad Valorem Taxes	\$4,251,083	\$4,240,000	\$5,199,000	\$5,197,000	22.57%
Other Taxes	\$1,545,659	\$1,459,000	\$1,569,000	\$1,569,000	7.54%
Interest	\$109,476	-	-	-	-
Appropriated Fund Balance	-	\$59,500	\$462,000	\$462,000	676.47%
<b>Total Revenues</b>	<b>\$5,906,218</b>	<b>\$5,758,500</b>	<b>\$7,230,000</b>	<b>\$7,228,000</b>	<b>25.52%</b>

# Expenditures by Object

## FY26 Expenditures by Object



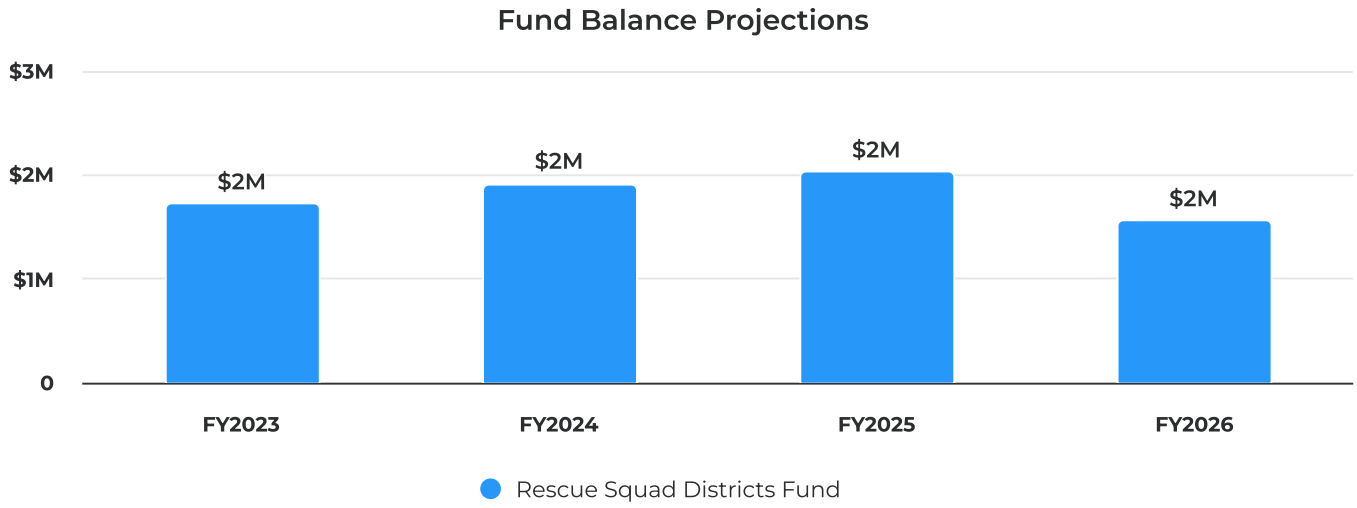
● Local Option Sales Tax	<b>\$1,544,000</b>	21.36%
● Beaufort Rescue	<b>\$1,536,000</b>	21.25%
● Western Carteret Rescue	<b>\$1,246,000</b>	17.24%
● Broad & Gales Creek Rescue	<b>\$667,000</b>	9.23%
● Otway Rescue	<b>\$516,000</b>	7.14%
● District Reserves	<b>\$462,000</b>	6.39%
● Mill Creek Rescue	<b>\$306,000</b>	4.23%
● Sea Level Rescue	<b>\$289,000</b>	4.00%
● Newport Rescue	<b>\$249,000</b>	3.44%
● South River Rescue	<b>\$200,000</b>	2.77%
● Morehead City Rescue	<b>\$188,000</b>	2.60%
● Motor Vehicle Tax Fees	<b>\$25,000</b>	0.35%

## Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Motor Vehicle Tax Fees	-	\$25,000	\$25,000	\$25,000	0.00%
Beaufort Rescue	\$1,077,306	\$1,184,000	\$1,536,000	\$1,536,000	29.73%
Broad & Gales Creek Rescue	\$562,979	\$588,000	\$667,000	\$667,000	13.44%
Western Carteret Rescue	\$965,722	\$973,000	\$1,246,000	\$1,246,000	28.06%
Local Option Sales Tax	\$1,241,435	\$1,344,000	\$1,544,000	\$1,544,000	14.88%
District Reserves	\$485,000	\$141,000	\$462,000	\$462,000	227.66%
Mill Creek Rescue	\$176,523	\$180,000	\$306,000	\$306,000	70.00%
Morehead City Rescue	\$225,496	\$245,000	\$188,000	\$188,000	-23.27%
Otway Rescue	\$431,921	\$443,000	\$516,000	\$516,000	16.48%
Sea Level Rescue	\$246,980	\$252,000	\$289,000	\$289,000	14.68%
South River Rescue	\$201,499	\$189,000	\$202,000	\$200,000	5.82%
Newport Rescue	\$98,479	\$226,000	\$249,000	\$249,000	10.18%
<b>Total Expenditures</b>	<b>\$5,713,340</b>	<b>\$5,790,000</b>	<b>\$7,230,000</b>	<b>\$7,228,000</b>	<b>24.84%</b>



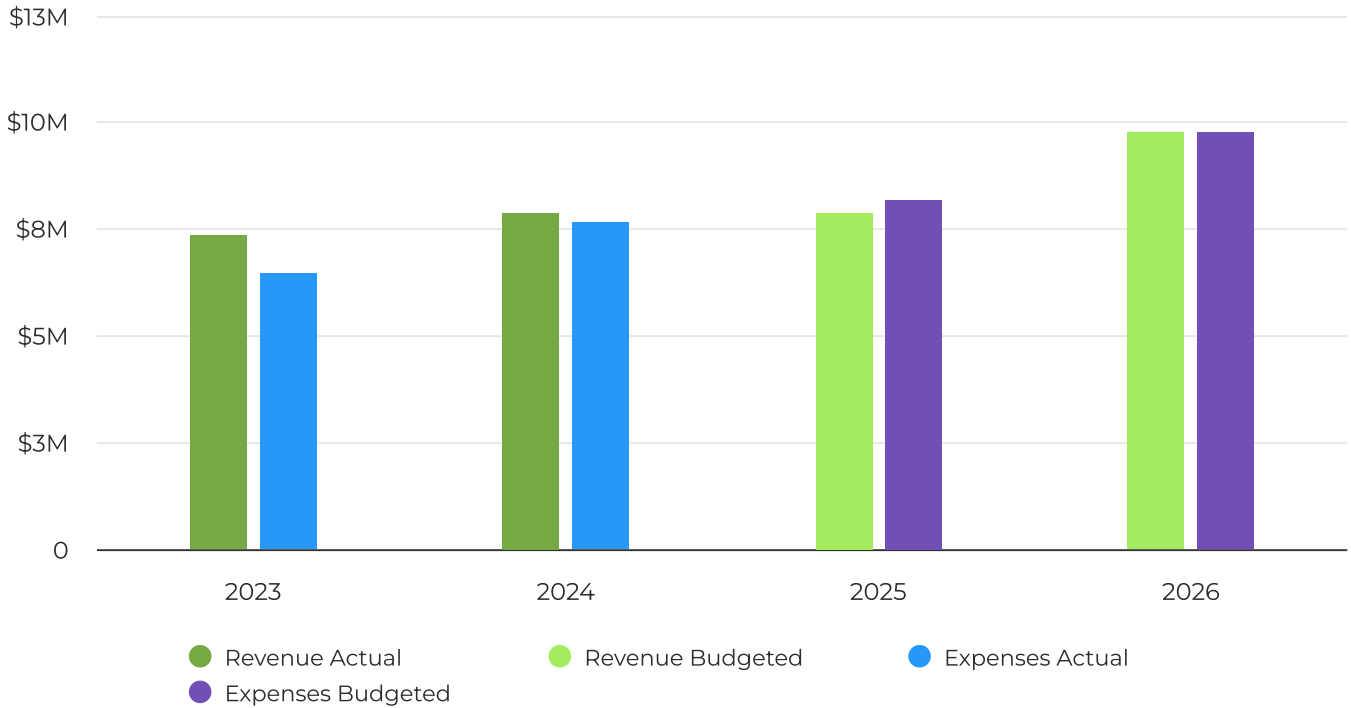
# Fund Balance



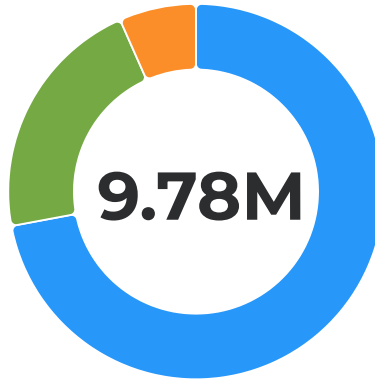
# Fire Service Tax District Fund

The **Fire Service Tax District** special revenue fund accounts for the special fire tax assessed on rural areas of the county. Service tax revenues are distributed to the contracted fire service provider for each district. The funding for fire districts in FY26 is budgeted at \$9,781,000. (SPI #2 BMI #2)

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source



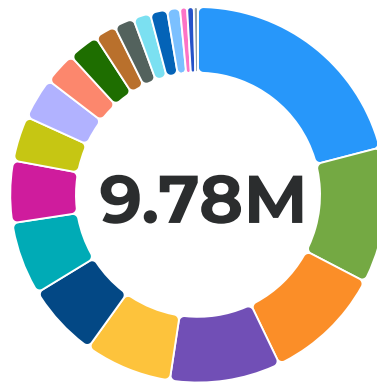
<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Ad Valorem Taxes</li> <li><span style="color: green;">●</span> Other Taxes</li> <li><span style="color: orange;">●</span> Appropriated Fund Balance</li> </ul>	<table border="0"> <tr> <td style="text-align: right;"><b>\$7,048,000</b></td> <td style="text-align: right;">72.06%</td> </tr> <tr> <td style="text-align: right;"><b>\$2,085,000</b></td> <td style="text-align: right;">21.32%</td> </tr> <tr> <td style="text-align: right;"><b>\$648,000</b></td> <td style="text-align: right;">6.63%</td> </tr> </table>	<b>\$7,048,000</b>	72.06%	<b>\$2,085,000</b>	21.32%	<b>\$648,000</b>	6.63%
<b>\$7,048,000</b>	72.06%						
<b>\$2,085,000</b>	21.32%						
<b>\$648,000</b>	6.63%						

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Ad Valorem Taxes	\$5,674,760	\$5,604,000	\$7,052,000	\$7,048,000	25.77%
Other Taxes	\$2,073,290	\$1,960,000	\$2,085,000	\$2,085,000	6.38%
Interest	\$148,391	-	-	-	-
Appropriated Fund Balance	-	\$301,000	\$648,000	\$648,000	115.28%
<b>Total Revenues</b>	<b>\$7,896,441</b>	<b>\$7,865,000</b>	<b>\$9,785,000</b>	<b>\$9,781,000</b>	<b>24.36%</b>

# Expenditures by Object

## FY26 Expenditures by Object



Local Option Sales Tax	\$2,050,000	20.96%
Western Carteret Fire	\$1,143,000	11.69%
Wildwood Fire	\$999,000	10.21%
Beaufort Fire	\$934,000	9.55%
District Reserves	\$735,000	7.51%
Newport Fire	\$623,000	6.37%
Broad & Gales Creek Fire	\$615,000	6.29%
Harkers Island Fire	\$522,000	5.34%
Morehead City Fire	\$378,000	3.86%
Stella Fire	\$354,000	3.62%
Otway Fire	\$273,000	2.79%
Down East Fire	\$258,000	2.64%
Marshallberg Fire	\$181,000	1.85%
Salter Path Fire	\$167,000	1.71%
Harlowe Fire	\$147,000	1.50%
South River Fire	\$143,000	1.46%
Mill Creek Fire	\$109,000	1.11%
Cedar Island Fire	\$59,000	0.60%
North River Fire	\$56,000	0.57%
Motor Vehicle Tax Fees	\$35,000	0.36%

## Expenditures by Object

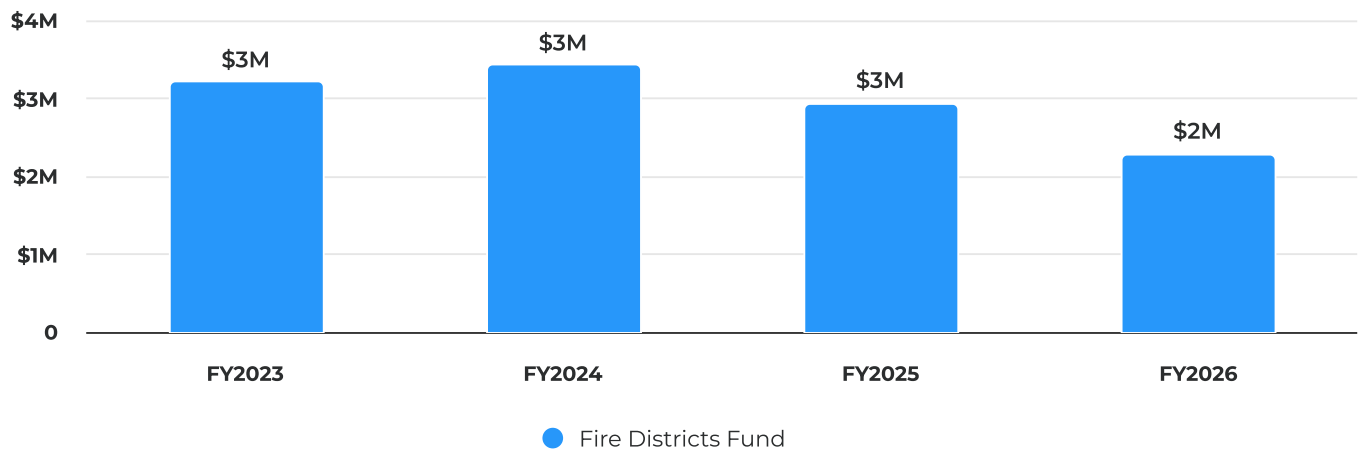
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Motor Vehicle Tax Fees	-	\$35,000	\$35,000	\$35,000	0.00%
Beaufort Fire	\$654,111	\$673,000	\$934,000	\$934,000	38.78%
Local Option Sales Tax	\$1,261,000	\$1,293,000	\$2,050,000	\$2,050,000	58.55%
District Reserves	\$647,500	\$661,405	\$735,000	\$735,000	11.13%
Mill Creek Fire	\$61,952	\$63,000	\$109,000	\$109,000	73.02%
Morehead City Fire	\$492,820	\$512,000	\$378,000	\$378,000	-26.17%
Otway Fire	\$196,857	\$202,000	\$273,000	\$273,000	35.15%
Sea Level Fire	\$39,194	\$38,000	\$50,000	-	-100.00%
Broad & Gales Creek Fire	\$374,184	\$392,000	\$615,000	\$615,000	56.89%
South River Fire	\$95,304	\$102,000	\$147,000	\$143,000	40.20%
Davis Fire	\$65,392	\$67,000	\$81,000	-	-100.00%
Western Carteret Fire	\$938,674	\$973,000	\$1,143,000	\$1,143,000	17.47%



Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Stacy Fire	\$21,918	\$23,000	\$29,000	-	-100.00%
Cedar Island Fire	\$47,635	\$49,000	\$59,000	\$59,000	20.41%
Harkers Island Fire	\$398,708	\$415,000	\$522,000	\$522,000	25.78%
Atlantic Fire	\$68,208	\$69,000	\$98,000	-	-100.00%
Harlowe Fire	\$87,632	\$96,000	\$147,000	\$147,000	53.13%
Marshallberg Fire	\$163,785	\$168,000	\$181,000	\$181,000	7.74%
Newport Fire	\$572,033	\$684,000	\$623,000	\$623,000	-8.92%
North River Fire	\$41,456	\$52,000	\$56,000	\$56,000	7.69%
Salter Path Fire	\$112,827	\$113,000	\$167,000	\$167,000	47.79%
Stella Fire	\$270,439	\$289,000	\$354,000	\$354,000	22.49%
Wildwood Fire	\$1,062,369	\$1,199,000	\$999,000	\$999,000	-16.68%
Down East Fire	-	-	-	\$258,000	-
<b>Total Expenditures</b>	<b>\$7,673,998</b>	<b>\$8,168,405</b>	<b>\$9,785,000</b>	<b>\$9,781,000</b>	<b>19.74%</b>

## Fund Balance

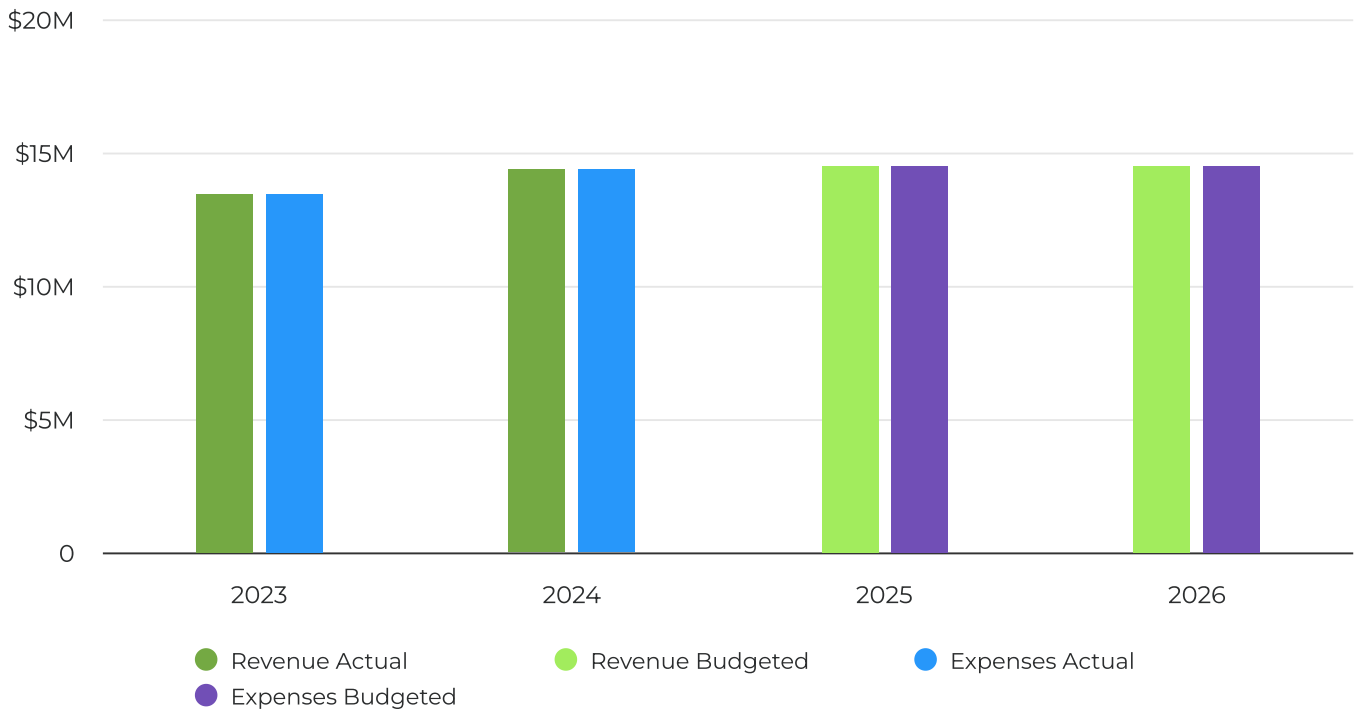
Fund Balance Projections



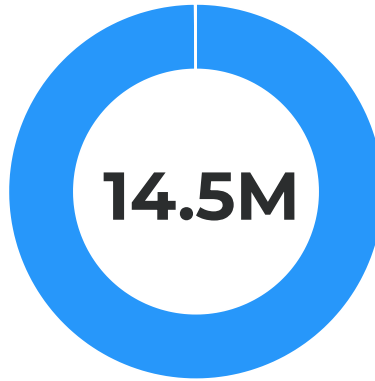
# Occupancy Tax Fund

The **Occupancy Tax Fund** is a special revenue fund 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 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 collections increased \$913,382 (6.8%) in FY24 from FY23. The County is projecting a \$363,414 (2.5%) decrease from FY24 to FY25. FY26 estimated occupancy tax revenue is \$14.5 million. (SPI #4 BMI #5&9)

## Revenues vs Expenditures Summary



## FY26 Revenues by Revenue Source

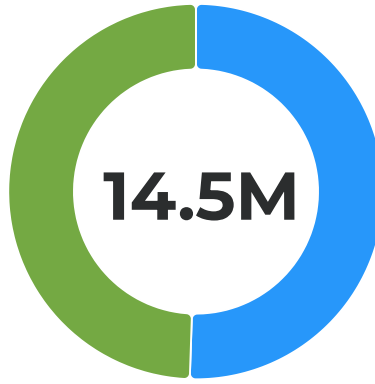


<span style="color: blue;">●</span>	Occupancy Tax	<b>\$14,500,000</b>	99.90%
<span style="color: green;">●</span>	Interest	<b>\$15,000</b>	0.10%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Interest	\$16,065	\$15,000	\$15,000	\$15,000	0.00%
Occupancy Tax Penalties and Interest	\$7,917	-	-	-	-
Occupancy Tax	\$14,371,414	\$14,500,000	\$14,500,000	\$14,500,000	0.00%
<b>Total Revenues</b>	<b>\$14,395,396</b>	<b>\$14,515,000</b>	<b>\$14,515,000</b>	<b>\$14,515,000</b>	<b>0.00%</b>

## FY26 Expenditures by Object



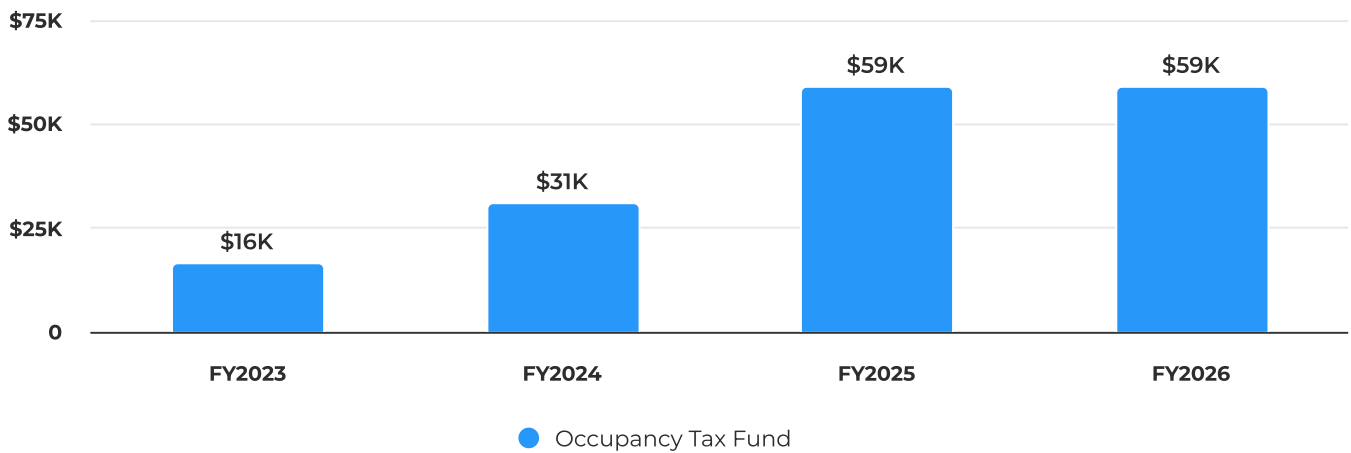
● Transfers	<b>\$7,335,000</b>	50.53%
● Tourism Development Authority	<b>\$7,180,000</b>	49.47%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Transfers	\$7,267,369	\$7,335,000	\$7,335,000	\$7,335,000	0.00%
Tourism Development Authority	\$7,113,560	\$7,180,000	\$7,180,000	\$7,180,000	0.00%
<b>Total Expenditures</b>	<b>\$14,380,929</b>	<b>\$14,515,000</b>	<b>\$14,515,000</b>	<b>\$14,515,000</b>	<b>0.00%</b>

## Fund Balance

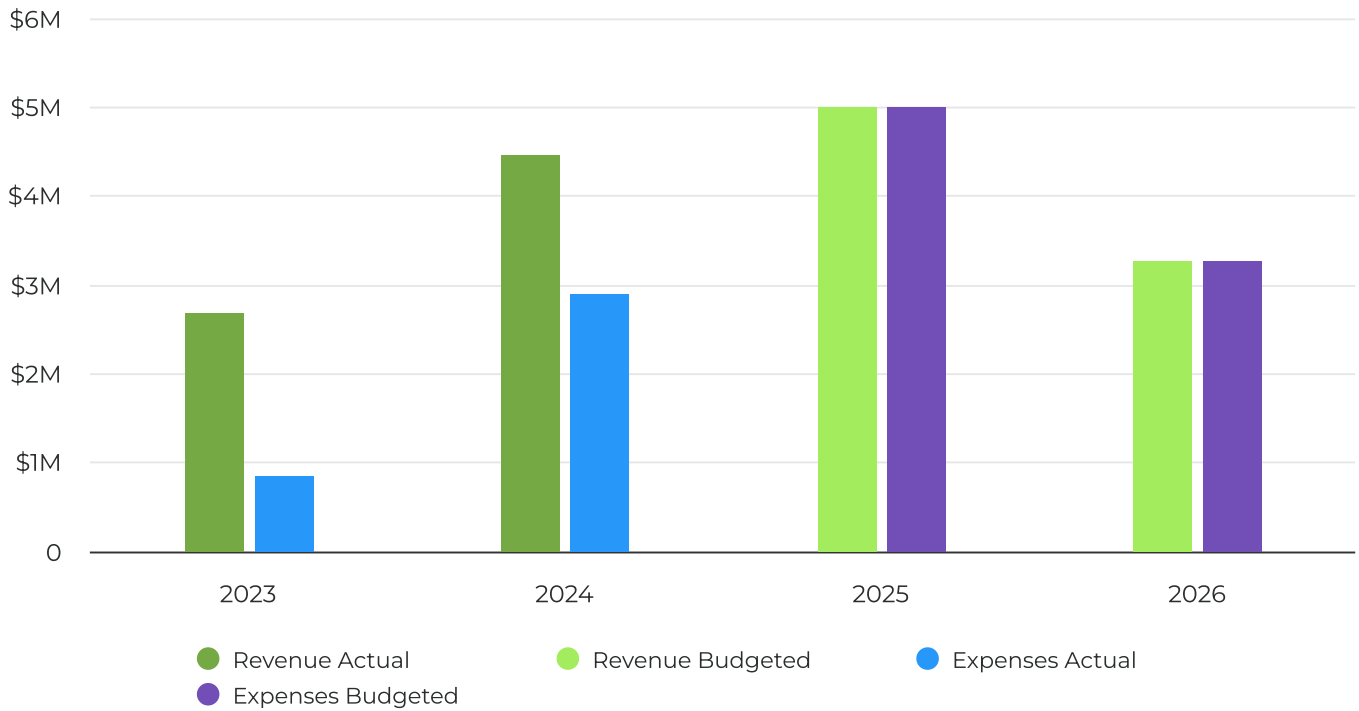
### Fund Balance Projections



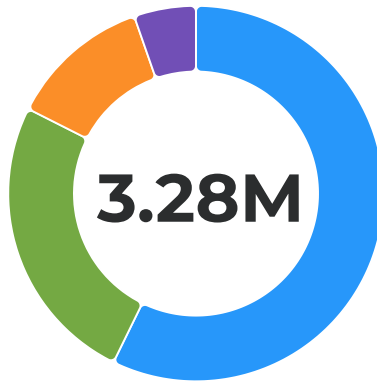
# Capital Improvements Fund

The **Capital Improvements 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 budget funds \$3,275,000 in projects. The budget includes \$100,000 for pictometry mapping of the County, \$100,000 for waterway dredging, \$925,000 for water access improvements, and \$650,000 for park improvements. Facility needs continue to be a priority, and the budget funds \$1.5 Million for these projects. ([SPI #4](#) [BMI #5,7&9](#))

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

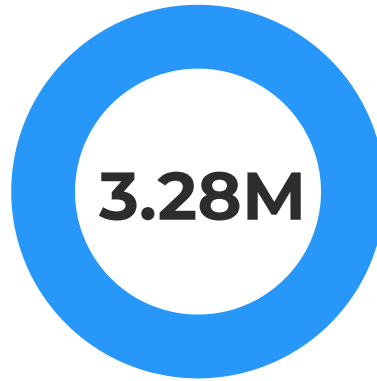


<ul style="list-style-type: none"> <li><span style="color: blue;">●</span> Appropriated Fund Balance</li> <li><span style="color: green;">●</span> Intergovernmental</li> <li><span style="color: orange;">●</span> Transfers</li> <li><span style="color: purple;">●</span> Interest</li> </ul>	<table border="0"> <tr> <td style="font-weight: bold;">\$1,875,000</td> <td style="font-weight: bold;">57.25%</td> </tr> <tr> <td style="font-weight: bold;">\$825,000</td> <td style="font-weight: bold;">25.19%</td> </tr> <tr> <td style="font-weight: bold;">\$400,000</td> <td style="font-weight: bold;">12.21%</td> </tr> <tr> <td style="font-weight: bold;">\$175,000</td> <td style="font-weight: bold;">5.34%</td> </tr> </table>	\$1,875,000	57.25%	\$825,000	25.19%	\$400,000	12.21%	\$175,000	5.34%
\$1,875,000	57.25%								
\$825,000	25.19%								
\$400,000	12.21%								
\$175,000	5.34%								

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Intergovernmental	\$1,592,651	-	\$300,000	\$825,000	-
Miscellaneous	\$175,000	-	-	-	-
Interest	\$303,718	\$175,000	\$175,000	\$175,000	0.00%
Transfers	\$2,389,290	\$600,000	\$400,000	\$400,000	-33.33%
Appropriated Fund Balance	-	\$4,225,000	\$1,875,000	\$1,875,000	-55.62%
<b>Total Revenues</b>	<b>\$4,460,658</b>	<b>\$5,000,000</b>	<b>\$2,750,000</b>	<b>\$3,275,000</b>	<b>-34.50%</b>

## FY26 Expenditures by Object



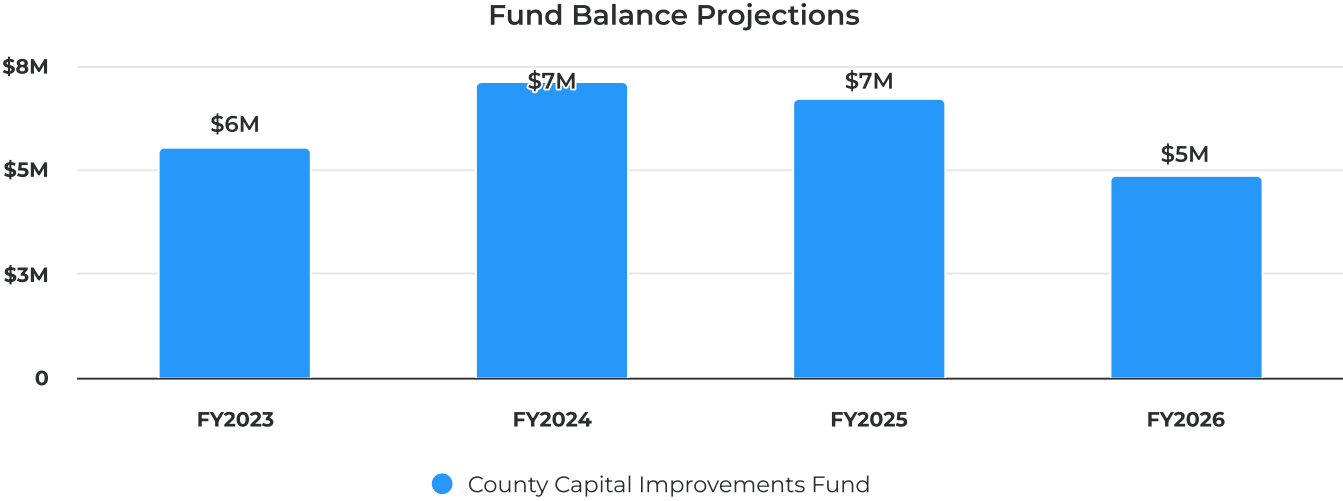
● Capital \$3,275,000 100.00%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
<b>Capital</b>					
MAINTENANCE FACILITY	-	-	\$1,500,000	\$1,500,000	-
COURTHOUSE/ADMIN RENOVATIONS	\$716,152	\$3,725,000	-	-	-100.00%
AERIAL MAPPING	\$89,271	\$100,000	\$100,000	\$100,000	0.00%
WATERWAY DREDGIN	\$1,811,457	\$175,000	\$100,000	\$100,000	-42.86%
TAYLOR EXT CARE IMPROVEMENTS	\$204,732	\$400,000	-	-	-100.00%
NEWPORT MATCH	-	\$100,000	\$100,000	\$100,000	0.00%
PARK IMPROVEMENTS	\$72,290	\$325,000	\$550,000	\$550,000	69.23%
PARK LIGHTING	-	\$175,000	-	-	-100.00%
STRAITS WATER ACCESS IMPROV	-	-	-	\$525,000	-
WST BFT RD WATER ACCESS IMPR	-	-	\$400,000	\$400,000	-
<b>Total Capital</b>	<b>\$2,893,902</b>	<b>\$5,000,000</b>	<b>\$2,750,000</b>	<b>\$3,275,000</b>	<b>-34.50%</b>
<b>Total Expenditures</b>	<b>\$2,893,902</b>	<b>\$5,000,000</b>	<b>\$2,750,000</b>	<b>\$3,275,000</b>	<b>-34.50%</b>



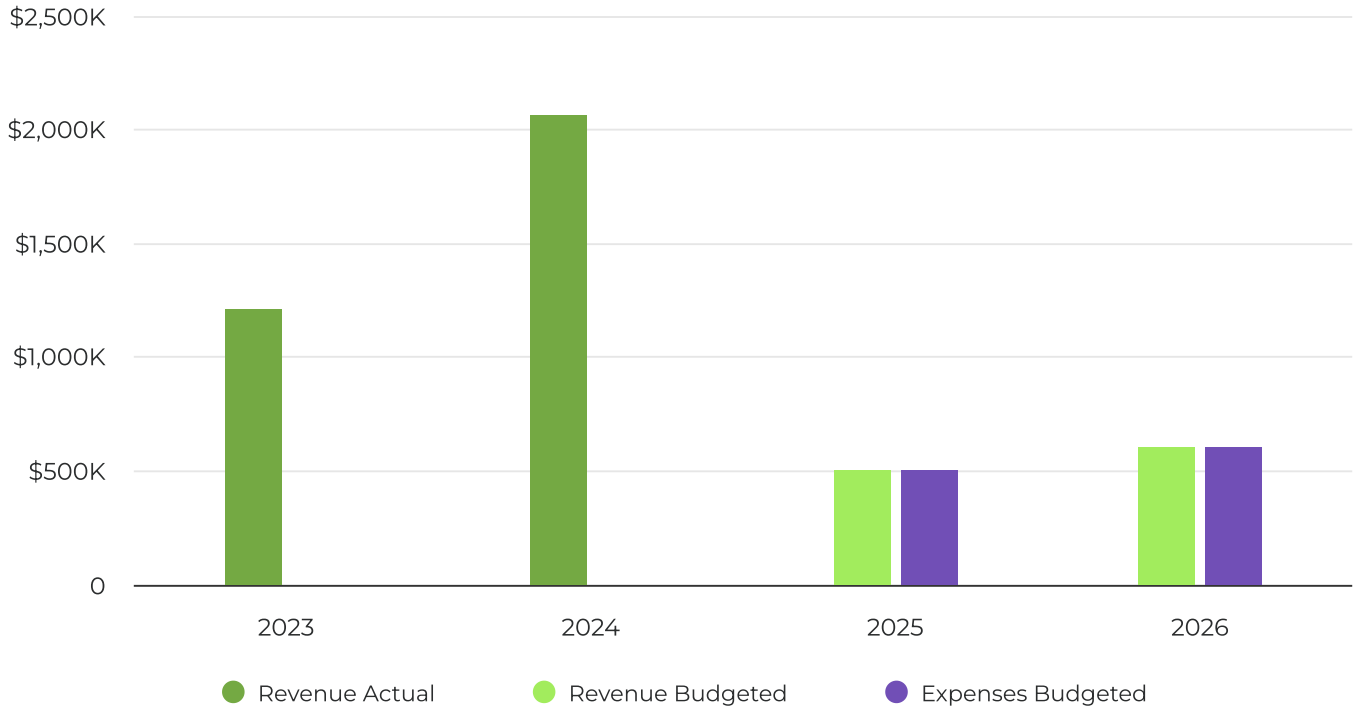
# Fund Balance



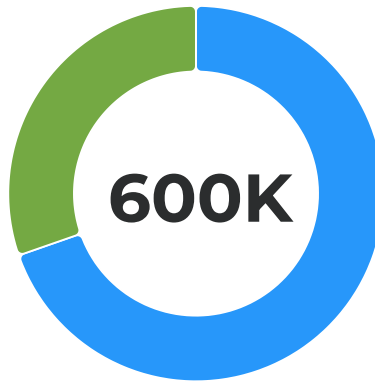
# Facilities / Debt Reserve Fund

The **Facilities/Debt Reserve** capital 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 \$600,000. ([SPI #4](#) [BMI #1&5](#))

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source

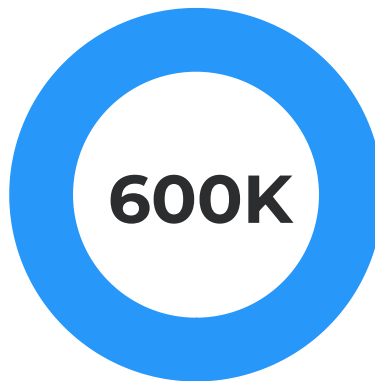


● Interest	\$418,000	69.67%
● Transfers	\$182,000	30.33%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Interest	\$523,513	\$400,000	\$418,000	\$418,000	4.50%
Transfers	\$1,540,000	\$100,000	\$182,000	\$182,000	82.00%
<b>Total Revenues</b>	<b>\$2,063,513</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>20.00%</b>

### FY26 Expenditures by Object

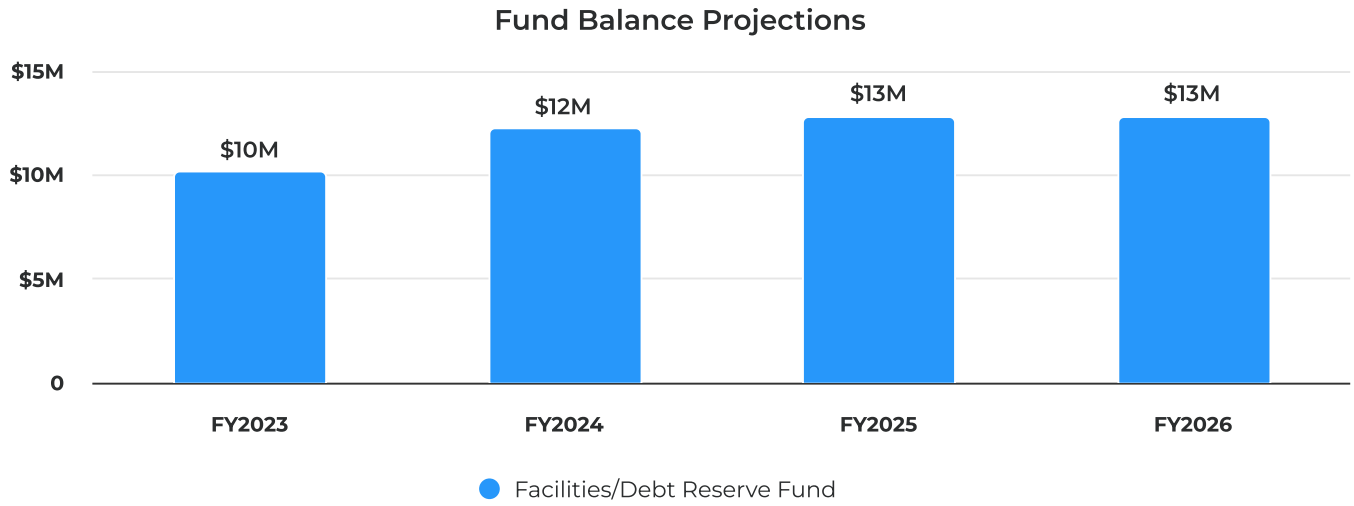


● Future Projects Reserve	\$600,000	100.00%
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### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Future Projects Reserve	-	\$500,000	\$600,000	\$600,000	20.00%
<b>Total Expenditures</b>	<b>-</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>20.00%</b>

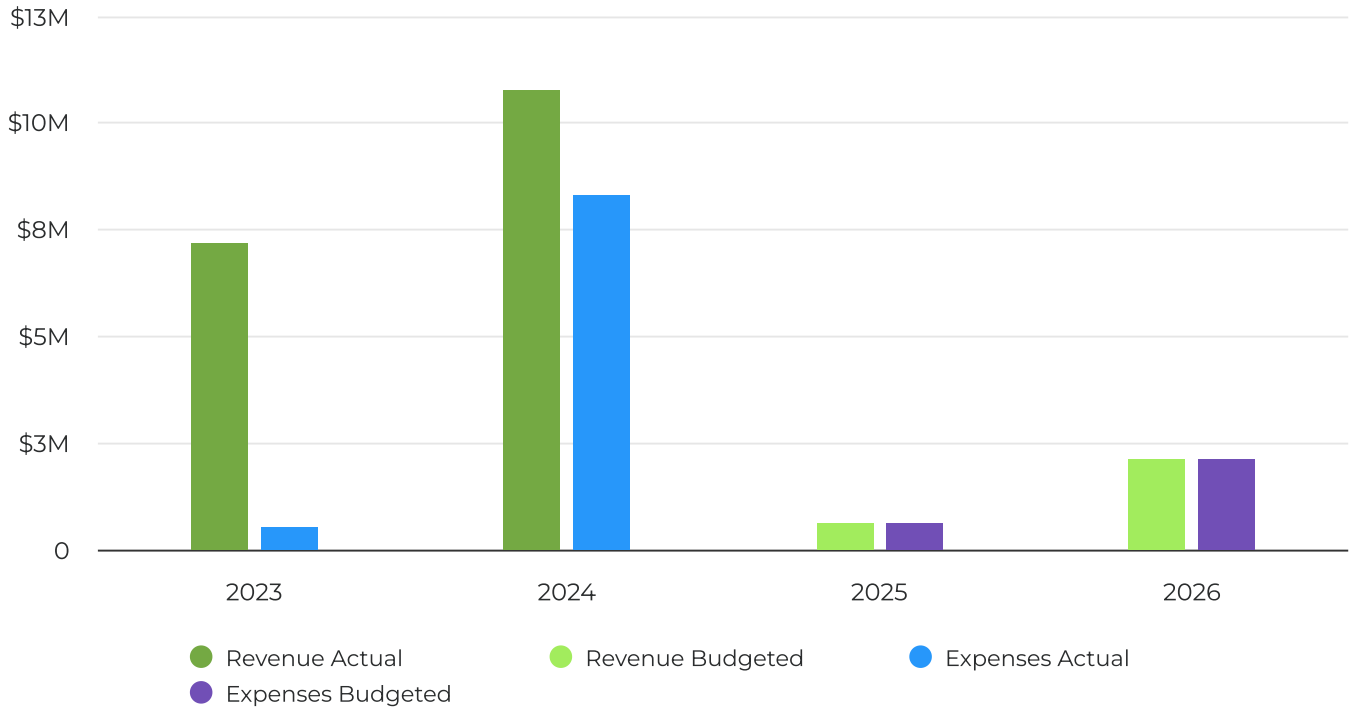
# Fund Balance



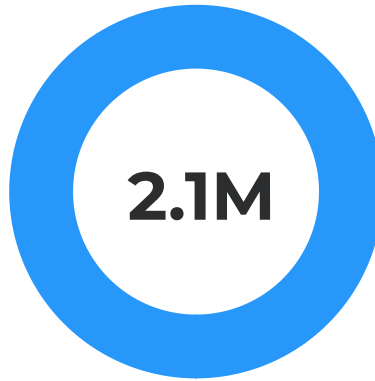
# County Capital Equipment Fund

The **County Capital Equipment Fund** provides funding for significant capital equipment purchases and improvements such as public safety communications equipment. The FY26 budget for this fund is \$2,095,000. (SPI #1&2 BMI #2)

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source



● Interest \$2,095,000 100.00%

#### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Interest	\$488,899	\$100,000	\$595,000	\$2,095,000	1,995.00%
Transfers	\$10,306,395	-	-	-	-
Appropriated Fund Balance	-	\$520,635	-	-	-100.00%
<b>Total Revenues</b>	<b>\$10,795,295</b>	<b>\$620,635</b>	<b>\$595,000</b>	<b>\$2,095,000</b>	<b>237.56%</b>

### FY26 Expenditures by Object



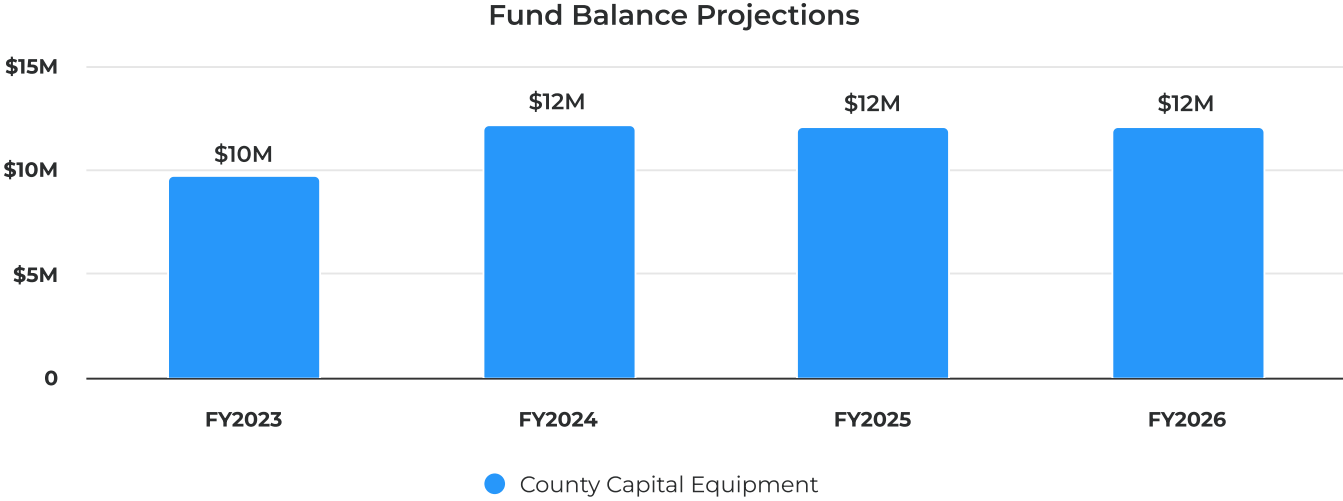
● Transfers \$2,095,000 100.00%

#### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Capital	-	\$170,635	-	-	-100.00%
Transfers	\$8,332,855	\$450,000	\$595,000	\$2,095,000	365.56%
<b>Total Expenditures</b>	<b>\$8,332,855</b>	<b>\$620,635</b>	<b>\$595,000</b>	<b>\$2,095,000</b>	<b>237.56%</b>



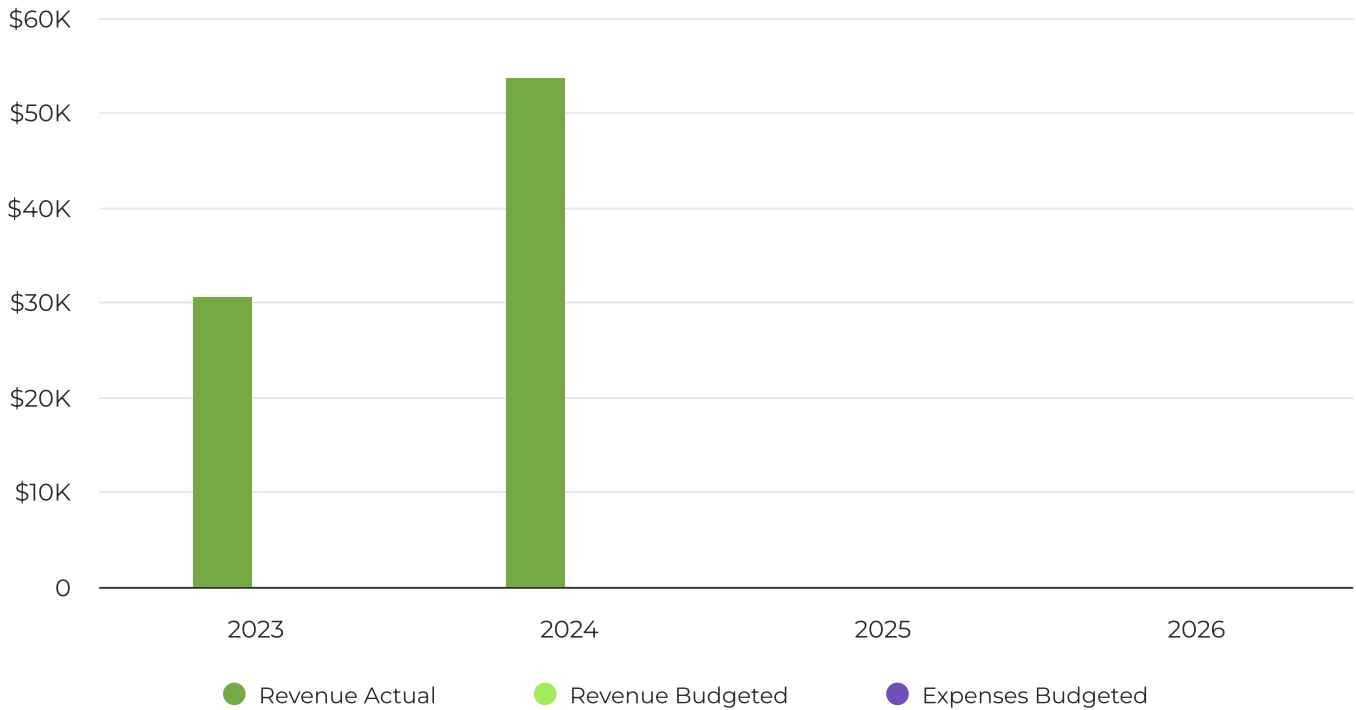
# Fund Balance



# County Capital Reserve Fund

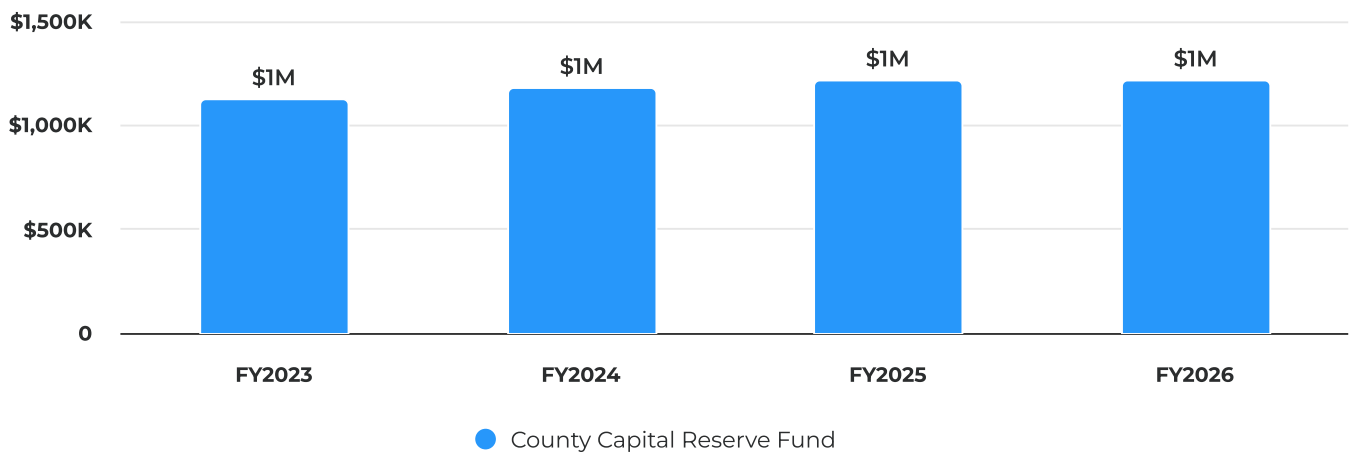
The **County Capital Reserve Fund** is used to account for future major capital outlays for the benefit of the County. The County utilizes this fund to set aside funding for future large capital projects, and when the County spends these funds on capital projects, the funds are transferred to the Capital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

## Revenues vs Expenditures Summary



## Fund Balance

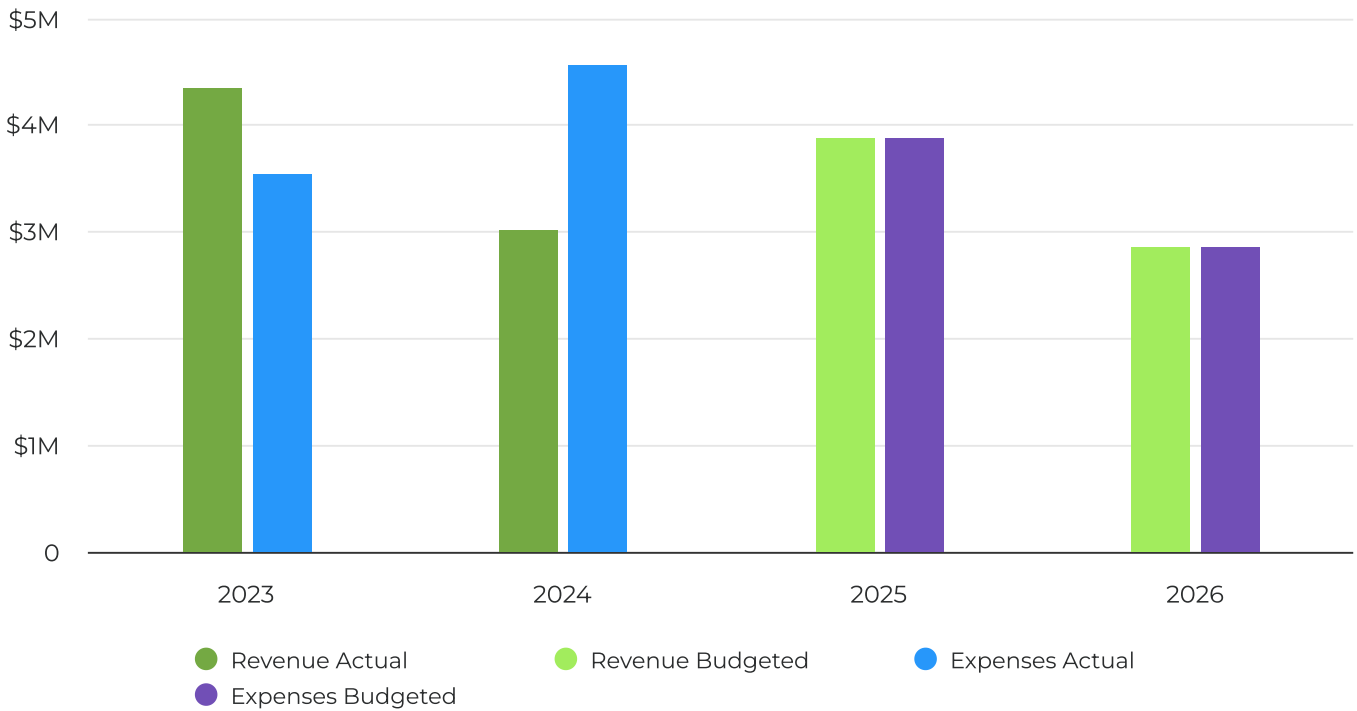
### Fund Balance Projections



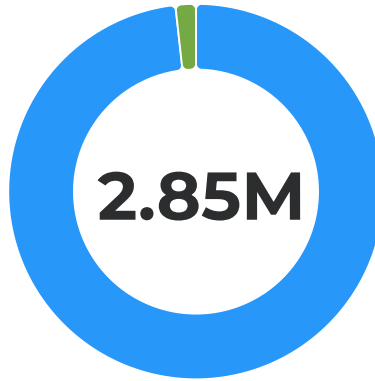
# School Special Projects Fund

This capital 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 \$2,850,000 for improvements in FY26. (SPI #4 BMI #3&5)

### Revenues vs Expenditures Summary



### FY26 Revenues by Revenue Source



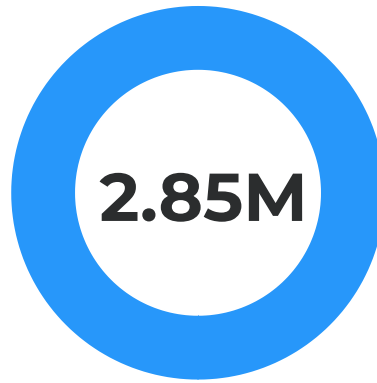
● Transfers	\$2,800,000	98.25%
● Interest	\$50,000	1.75%

### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Interest	\$124,640	\$100,000	\$50,000	\$50,000	-50.00%
Transfers	\$1,890,000	\$3,120,400	\$2,800,000	\$2,800,000	-10.27%
Appropriated Fund Balance	\$990,923	\$647,118	-	-	-100.00%
<b>Total Revenues</b>	<b>\$3,005,563</b>	<b>\$3,867,518</b>	<b>\$2,850,000</b>	<b>\$2,850,000</b>	<b>-26.31%</b>

# Expenditures by Object

## FY26 Expenditures by Object



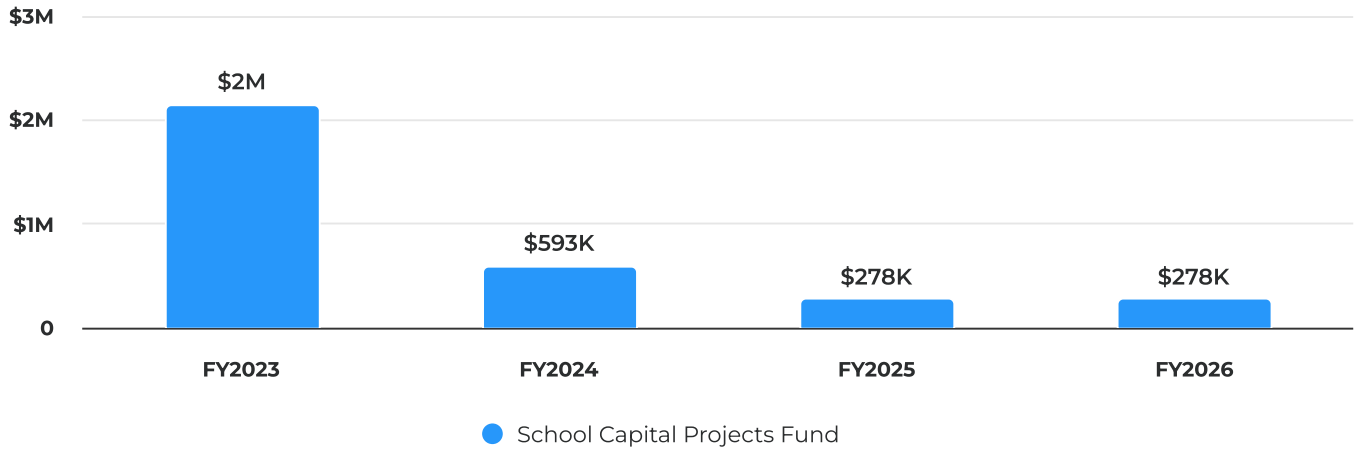
● Capital \$2,850,000 100.00%

### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
<b>Capital</b>					
CATEGORY III	\$268,297	\$60,115	-	-	-100.00%
RESTROOM IMPROVEMENTS	-	\$125,000	-	-	-100.00%
CAPITAL PROJECTS	-	-	\$1,677,575	\$1,677,575	-
OTHER CATEGORY I PROJECTS	\$2,009,638	\$2,858,308	-	-	-100.00%
PR YR OTHER CATEGORY I PROJ	\$1,723,989	\$84,428	-	-	-100.00%
PRIOR YEAR CATEGORY III	\$454	-	-	-	-
TECHNOLOGY	-	-	\$1,172,425	\$1,172,425	-
PRIOR YR CATEGORY II	-	\$219,352	-	-	-100.00%
CATEGORY II	\$552,276	\$520,315	-	-	-100.00%
<b>Total Capital</b>	<b>\$4,554,655</b>	<b>\$3,867,518</b>	<b>\$2,850,000</b>	<b>\$2,850,000</b>	<b>-26.31%</b>
<b>Total Expenditures</b>	<b>\$4,554,655</b>	<b>\$3,867,518</b>	<b>\$2,850,000</b>	<b>\$2,850,000</b>	<b>-26.31%</b>

# Fund Balance

## Fund Balance Projections

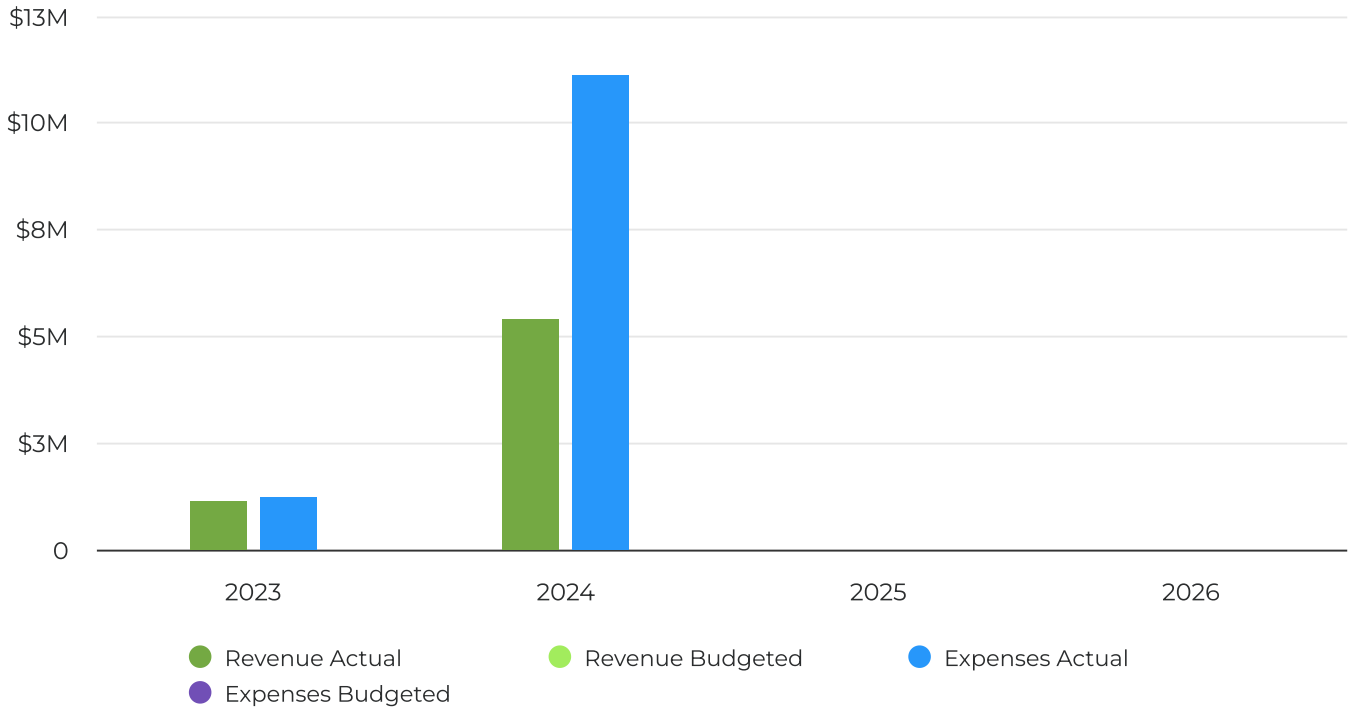




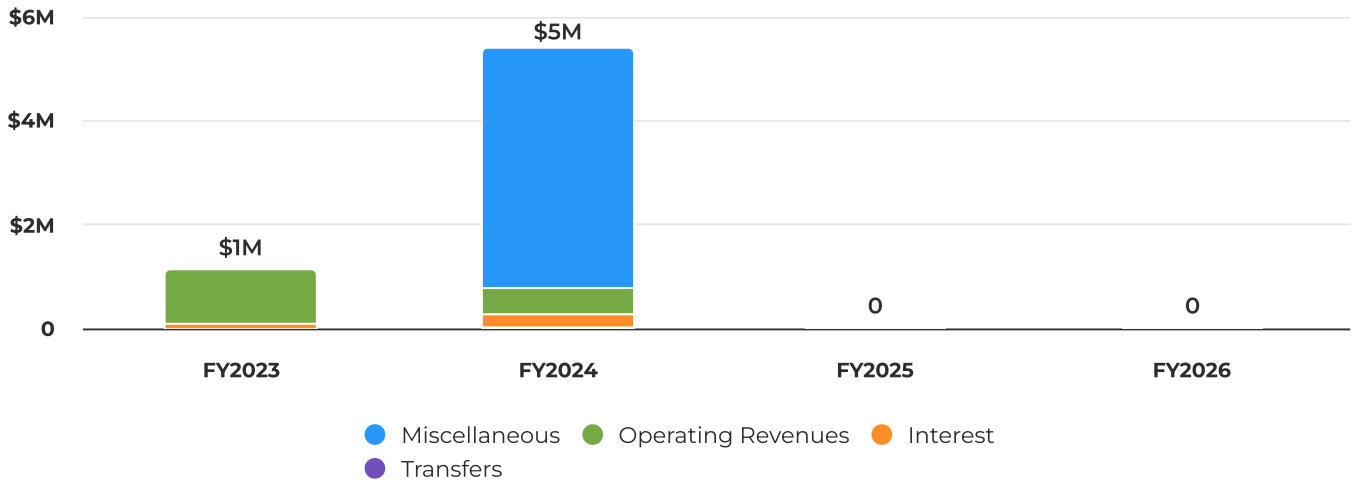
# Enterprise (Water) Fund

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.

### Revenues vs Expenditures Summary



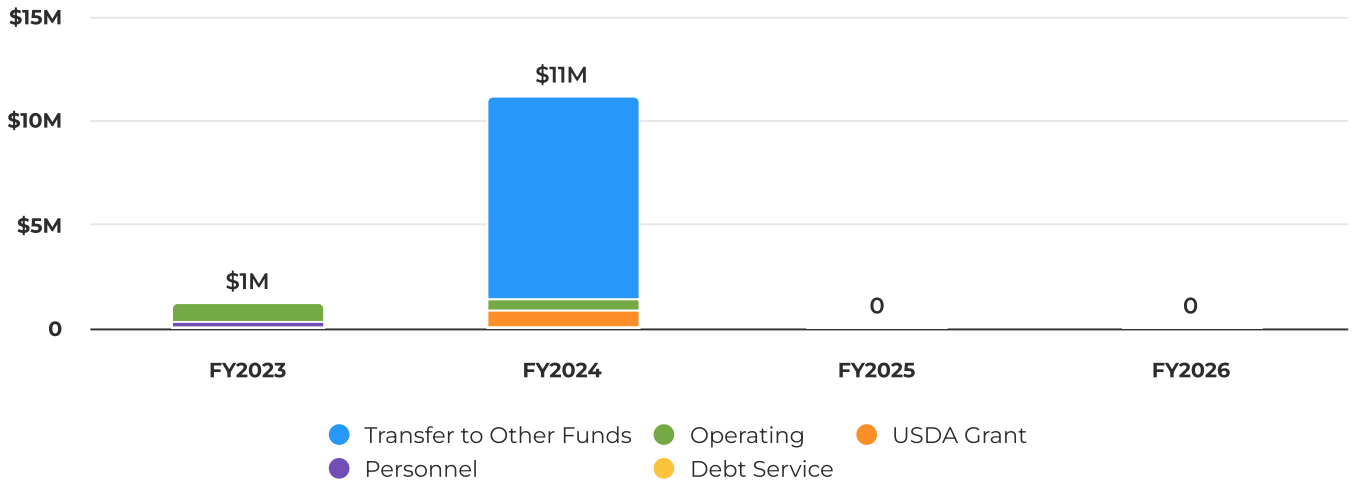
### Historical Revenue by Revenue Source



### Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY 25 vs. FY 26 (% Change)
Miscellaneous	\$4,621,903	-	-	-	-
Interest	\$257,575	-	-	-	-
Transfers	\$8,648	-	-	-	-
Operating Revenues	\$514,563	-	-	-	-
<b>Total Revenues</b>	<b>\$5,402,689</b>	-	-	-	-

### Historical Expenditures by Object



### Expenditures by Object

Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
Personnel	\$46,822	-	-	-	-
Operating	\$562,644	-	-	-	-
Debt Service	\$12,281	-	-	-	-
USDA Grant	\$821,989	-	-	-	-
Transfer to Other Funds	\$9,685,839	-	-	-	-
<b>Total Expenditures</b>	<b>\$11,129,576</b>	-	-	-	-

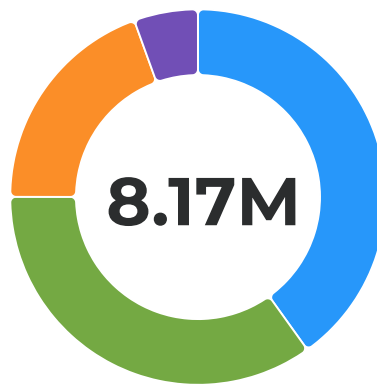


# Capital Equipment & Improvements

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

## FY26 Capital Expenditures by Fund



● County Capital Improvements Fund	<b>\$3,275,000</b>	40.11%
● School Capital Projects Fund	<b>\$2,850,000</b>	34.91%
● General Fund	<b>\$1,590,000</b>	19.47%
● Emergency Telephone System Fund	<b>\$450,000</b>	5.51%

## Expenditures by Fund

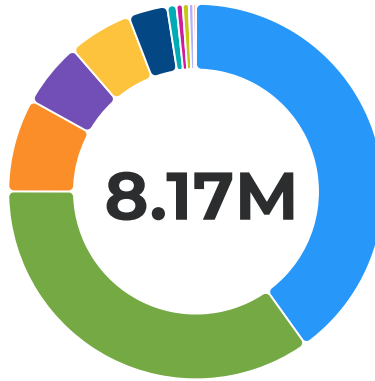
Category	FY 2024 Actual	FY 2025 Amended Budget	FY 2026 Recommended Budget	FY 2026 Adopted Budget	FY25 vs. FY26 (% Change)
General Fund	\$2,340,818	\$4,841,532	\$2,437,000	\$1,590,000	-67.16%
Emergency Telephone System Fund	-	\$750,000	\$450,000	\$450,000	-40.00%
County Capital Improvements Fund	\$2,893,902	\$5,000,000	\$2,750,000	\$3,275,000	-34.50%
School Capital Projects Fund	\$4,554,655	\$3,867,518	\$2,850,000	\$2,850,000	-26.31%
<b>Total Expenditures</b>	<b>\$9,789,374</b>	<b>\$14,459,050</b>	<b>\$8,487,000</b>	<b>\$8,165,000</b>	<b>-43.53%</b>



# FY26 Capital

- General Fund
  - Vehicle replacement (\$1,018,000) - CCATS, Planning, Solid Waste, Animal Control, Environmental Health, Solid Waste 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.
  - Solid Waste (\$100,000) - The FY26 budget allocates funding for an equipment building to store equipment used in the Solid Waste department.
  - Information Technology (\$455,000) - The IT department has allocated funds for updated server equipment as part of their capital equipment lifecycle program.
  - Airport (\$17,000) - Carteret County contributes \$17,000 annually to the Carteret County-Beaufort Airport Authority for capital needs.
- Emergency Telephone System Special Revenue Fund (\$450,000) - Funding is allocated for the establishment of a backup Emergency Communications center. 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 fifth 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 (\$1,500,000) - The budget continues annual funding for general renovations and improvements to address the 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 (\$650,000) - 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.
  - West Beaufort Water Access (\$400,000) - Carteret County has received grant funding for the improvements to pedestrian and water access at the West Beaufort Water Access. The FY26 budget allocates grant funds as well as the local match for this project.
- School Capital Projects Fund (\$2,850,000) - 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. The FY26 budget allocates \$687,175 for Chromebook replacement and \$2,162,825 for other school capital needs.

## FY26 Capital Expenditures by Department



● County Capital Improvements Fund	<b>\$3,275,000</b>	40.11%
● School Capital Projects Fund	<b>\$2,850,000</b>	34.91%
● CCATS Transportation	<b>\$657,000</b>	8.05%
● Information Technology	<b>\$455,000</b>	5.57%
● Emergency Telephone System Fund	<b>\$450,000</b>	5.51%
● Solid Waste	<b>\$276,000</b>	3.38%
● Animal Control	<b>\$65,000</b>	0.80%
● DSS	<b>\$44,000</b>	0.54%
● Environmental Health	<b>\$43,000</b>	0.53%
● Planning & Development	<b>\$33,000</b>	0.40%
● Airport	<b>\$17,000</b>	0.21%

Fund	Capital	Department Total
<b>General Fund</b>		
<i>Expense:</i>		
CCATS	Vehicles	\$ 657,000
Solid Waste	Dump Truck	175,000
Solid Waste	Equipment Storage	100,000
Animal Control	Vehicle	65,000
Airport	Capital Contribution	17,000
Information Technology	DNS Servers	455,000
Social Services	Vehicle	44,000
Planning	Vehicle	33,000
Environmental Health	Vehicle	43,000
<b>Total General Fund Expenses</b>		<b>\$ 1,589,000</b>
<i>Revenue Source:</i>		
Intergovernmental		\$ 613,300
Fees		484,000
Appropriated Fund Balance		491,700
<b>Total General Fund Revenues</b>		<b>\$ 1,589,000</b>
<b>Emergency Telephone System Fund</b>		
<i>Expense:</i>		
Public Safety	911 Backup Center	\$ 450,000
<i>Revenue Source:</i>		
Appropriated Fund Balance		\$ 450,000
<b>Capital Improvements Fund</b>		
<i>Expense:</i>		
Tax Department	Pictometry Maps	\$ 100,000
Public Buildings	Maintenance Projects	1,500,000
Parks	Park Improvements	650,000
Planning	Straits Water Access	525,000
Planning	West Beaufort Water Access	400,000
Transportation	Waterway Dredging	100,000
<b>Total Capital Improvements Fund Expenses</b>		<b>\$ 3,275,000</b>
<i>Revenue Source:</i>		
Intergovernmental		\$ 825,000
Interest		175,000
Transfer In General Fund		400,000
Appropriated Fund Balance		1,875,000
<b>Total Capital Improvements Fund Revenues</b>		<b>\$ 3,275,000</b>
<b>School Capital Projects Fund</b>		
<i>Expense:</i>		
Education	Capital Contribution	\$ 2,850,000
<i>Revenue Source:</i>		
Transfer In General Fund		\$ 2,850,000
<b>Total Governmental Funds</b>		<b>\$ 8,164,000</b>
<b>Total Revenue Sources</b>		<b>\$ 8,164,000</b>

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

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

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

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

## Capital Improvements Plan

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 Improvement Project Ranking and Prioritization Process

## 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*

- Ensure projects align with the County's financial policies maintaining a 30% unassigned fund balance in the General Fund.
- Evaluate the availability of funds and consider the financial feasibility of each project.
- Assess the financial implications of each project, including costs, benefits, and potential returns on investment.
- Prioritize projects with favorable cost-benefit ratios and significant economic or social returns.

### *Public Safety Improvement*

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

### *Economic Development Enhancement*

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

### *Environmental Sustainability Promotion*

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

### *Regulatory Compliance*

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

### *Alignment with County Mission and Vision*

- Evaluate projects based on their alignment with the County's overarching mission and vision.
- 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.

## Capital Projects Priority List

Rank	Project Description	Start Year	End Year	2026	2027	2028	2029	2030
1	Carteret County Emergency Radio System	2024	2027	\$ 4,649,902	\$ 7,044,356			
2	New Public Safety Complex	2025	2028	\$ 35,290,462	\$ 32,333,333	\$ 32,333,333		
3	Parks Improvements - Enhancements at existing parks	2026	2036	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
4	County Communications Equipment	2024	2026	\$ 175,000				
5	Tax Department Pictometry Maps	2024	2026	\$ 100,000				
6	Facility Improvements - Renovations and enhancements at existing facilities	2026	2036	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
7	Future Park and Athletic (site TBD)	2027	2029		\$ 5,000,000	\$ 5,000,000		

# 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.

## Emergency Radio Communications System

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 3 years to complete. Completion is anticipated in fiscal year 2027. This project is funded with cash.

## Future Projects

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. In June 2024, Carteret County purchased land for a public safety complex or future county building needs. Currently, the County requested proposals for qualified architectural services for a detention center. The current estimated construction cost is \$80 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.

Carteret County Recreational Facilities: The County is evaluating its current recreational parks and waterway accesses. The Commission is committed to improving and expanding recreational facilities. The County parks master plan will be updated in FY26. An estimated cost of recreational facilities has not been determined.

# Debt Services Overview

Carteret 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 AAA, 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, 2024, the County's debt obligations are \$91,336,246. All of the county's general obligation debt, \$34,195,227, 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 provided 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. The FY26 budget funds principal and interest payments on the county's existing debt. The debt service budget is \$7.83 million, 5.63% of the General Fund budget.

The county continues to review its capital needs. Currently, the county estimates approximately \$130 million of capital requirements, with approximately \$90 million for a detention and public safety center, \$35 million for public schools, in excess of the \$42 million discussed above, and \$5 million in park improvements and expansions. 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 park facilities and 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.

The June 30, 2025 estimated legal debt margin is \$1,394,428,020. 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, 2025.

Assessed Value of Taxable Property	\$18,041,846,500
Legal Debt Limit (8%)	1,443,347,720
Gross Debt:	
Total Bonded Debt	44,260,000
Direct placement installment debt	-
Bond premiums	4,659,700
G.O Debt authorized but not issued	-
<b>Total Debt applicable to debt lim</b>	<u>48,919,700</u>
Legal Debt Margin	<u>1,394,428,020</u>



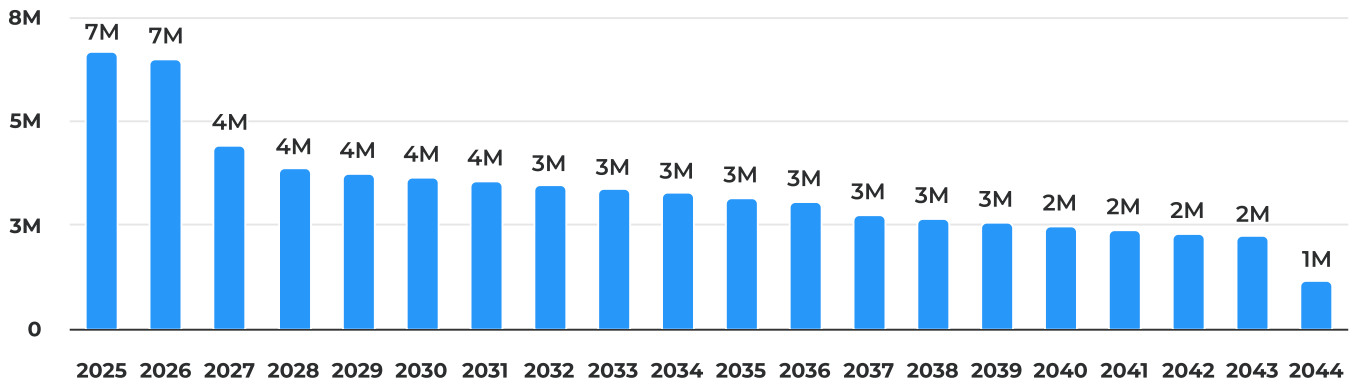
# Debt Service Payment By Fund

Total Debt

## \$6,500,470

-\$142,149 (-2.14% vs. FY25)

### General Fund



Fund Name	FY2025	FY2026	% Change	\$ Change
General Fund	\$6,642,619.00	\$6,500,470.00	-2.14%	-\$142,149.00
<b>Total Debt</b>	<b>\$6,642,619.00</b>	<b>\$6,500,470.00</b>	<b>-2.14%</b>	<b>-\$142,149.00</b>

## 2024 School GO Bonds

Issue Date 6/27/2024
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Call Date 6/27/2034
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Interest Rate 4.65%
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<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

## 2023 School GO Bonds

Issue Date 6/27/2023
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Call Date 6/27/2033
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Interest Rate 3.5%
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<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

## 2015 School GO Bonds

Issue Date 11/3/2015
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Call Date 2036
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Interest Rate 2.61%
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<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

## 2013 Refunding of 2006 School GO Bonds

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

## 2015 School Refunding of 2007 School GO Bonds

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



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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	67,755,000
Other Taxes	23,556,000
Permits and Fees	4,776,000
Intergovernmental	19,970,000
Sales and Services	6,813,000
Interest	4,220,000
Other Financing Sources	9,540,000
Appropriated Fund Balance	2,200,000
Miscellaneous	186,000
	<hr/>
	139,016,000
	<hr/>

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, 2025 and ending June 30, 2026.

Governing Body	479,000
Administration	656,000
Information Systems	3,449,000
Finance	1,456,000
Human Resources	654,000
Tax	3,181,000
Legal	112,000
Court Facilities	64,000
Elections	707,000
Register of Deeds	815,000
Public Buildings	2,561,000
Sheriff Division	15,785,000
Paramedic Operations	1,356,000
County Rescue Services	1,238,000

Emergency Management	554,000
Carteret SPEAK	383,000
Fire Marshal	335,000
Consolidated Communications	3,181,000
Medical Examiner	105,000
Animal Control	660,000
Airport	224,000
Harbors	43,000
CCATS – Transportation	2,096,000
Forest Fire Control	187,000
Waste Collections	4,500,000
Public Works	1,210,000
County Garage	297,000
Economic Development	476,000
Beach Nourishment	2,642,000
Planning and Inspections	1,877,000
General Services	245,000
Cooperative Extension	336,000
Health Programs	4,428,000
Dental	499,000
WIC Programs	358,000
Environmental Health	1,617,000
Other Health & Human Services	1,121,000
Social Services Administration	12,062,000
Social Services Programs	2,389,000
Veterans	545,000
Senior Center Aging Programs	609,000
Debt Service	7,825,000
Education	36,437,000
Senior Center	477,000
Public Library	2,021,000
Parks & Recreation Programs	1,120,000
Park Maintenance	1,675,000
Civic Center	535,000
Other Sources & Uses	4,082,000
Contingency	9,352,000
	<hr/>
	139,016,000
	<hr/>

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, 2025 and ending June 30, 2026.

Emergency Telephone System State Distribution	127,000
Interest	40,000
Fund Balance Appropriation	<u>573,000</u>
	<u>740,000</u>

The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Emergency Telephone System Services	<u>740,000</u>
	<u>740,000</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, 2025 and ending June 30, 2026.

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

The following amounts are hereby appropriated in the Register of Deeds Trust Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

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, 2025 and ending June 30, 2026.

Intergovernmental	<u>1,000,000</u>
	<u>1,000,000</u>

The following amounts are hereby appropriated in the DSS Payee Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

DSS Payee Fund	<u>1,000,000</u>
	<u>1,000,000</u>

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, 2025 and ending June 30, 2026.

Interest	30,000
Appropriated Fund Balance	615,000
Transfer from General Fund	<u>700,000</u>
	<u>1,345,000</u>

The following amounts are hereby appropriated in the Revaluation Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Revaluation Fund	<u>1,345,000</u>
	<u>1,345,000</u>

Section VI: Salter Path District

There is hereby levied a tax at the rate of two cents (\$.02) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2025. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Ad Valorem Taxes	7,000
Interest	-
Sales Tax	2,000
Transfer from General Fund	-
	<hr/>
	9,000
	<hr/>

The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Beach Nourishment	<hr/>
	9,000
	<hr/>
	9,000
	<hr/>

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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	5,197,000
Other Taxes	1,569,000
Appropriated Fund Balance	<hr/>
	462,000
	<hr/>
	7,228,000
	<hr/>

The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Beaufort	1,536,000
Broad & Gales Creek	667,000
Mill Creek	306,000
Mitchell Village	188,000
Newport	249,000
Otway	516,000
Sea Level	289,000
South River	200,000
Western Carteret	1,246,000
Motor Vehicle Tax Fees	25,000
Sales Tax	1,544,000
District Reserves	462,000
	<hr/>
	7,228,000
	<hr/>

**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, 2025 and ending June 30, 2026.

Ad Valorem Taxes	7,048,000
Other Taxes	2,085,000
Appropriated Fund Balance	648,000
	<hr/>
	9,781,000
	<hr/>

The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Beaufort	934,000
Broad & Gales Creek	615,000
Cedar Island	59,000
Down East	258,000
Harkers Island	522,000
Harlowe	147,000
Marshallberg	181,000

Mill Creek	109,000
Mitchell Village	378,000
Newport	623,000
North River	56,000
Otway	273,000
Salter Path	167,000
South River	143,000
Stella	354,000
Western Carteret	1,143,000
Wildwood	999,000
Motor Vehicle Tax Fees	35,000
Sales Tax	2,050,000
District Reserves	735,000
	<hr/>
	9,781,000
	<hr/>

**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, 2025 and ending June 30, 2026.

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

The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

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

**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, 2025 and ending June 30, 2026.

Appropriated Fund Balance	1,875,000
Transfer from General Fund	300,000
Transfer from GF Waterway Dredging	100,000
Intergovernmental	825,000
Interest	175,000
	<hr/>
	3,275,000
	<hr/>

The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Building improvements/Facilities renovations	1,500,000
Straits Water Access Improvements	525,000
West Beaufort Road Water Access	400,000
Pictometry Mapping	100,000
Park Improvements	550,000
Newport Match	100,000
Waterway Dredging	100,000
	<hr/>
	3,275,000
	<hr/>

**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, 2025 and ending June 30, 2026.

Interest	418,000
Transfer from Other Funds	182,000
	<hr/>
	600,000
	<hr/>

The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Transfer to Other Funds	-
Future Project Reserve	600,000
	<u>600,000</u>
	<u>600,000</u>

**Section XII: County Capital Equipment**

It is estimated that the following revenues will be available in the County Capital Equipment Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Transfers	-
Interest	595,000
Appropriated Fund Balance	1,500,000
	<u>2,095,000</u>
	<u>2,095,000</u>

The following amounts are hereby appropriated in the County Capital Equipment Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Transfers	2,095,000
	<u>2,095,000</u>
	<u>2,095,000</u>

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, 2025 and ending June 30, 2026.

Transfer from General Fund	2,800,000
Interest	50,000
Appropriated Fund Balance	-
	<hr/>
	2,850,000
	<hr/>

The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

Chromebooks	687,175
Capital	2,162,825
	<hr/>
	2,850,000
	<hr/>

Section XIV:

There is hereby levied a tax at the rate of twenty-two and one-half cents (\$.225) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2025 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 \$28,613,724,555 and an estimated collection rate of 98.04%. This collection rate is based on the collection rate stated in the June 30, 2024 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$1,350,000,000 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/She may transfer amounts not to exceed \$60,000 per occurrence between departments of the same fund.
- b. He/She may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. He/She 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/She 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/She may enter into contracts on behalf of the County in an amount not to exceed \$100,000 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/She may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

**Section XVI:**

**Mini Brooks Exception**

In proposed projects where the estimated professional fee is in an amount less than \$50,000 or the amount authorized by NCGS 143-64.32, whichever is greater, for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes, in accordance with NCGS 143-61.32. In addition, other particular projects may be exempted from the requirements of said Article 3D by the County Manager, in a manner which states the reasons therefore and the circumstances attendant thereto in each instance, as authorized by NCGS 143-64.32.

**Self-Certify**

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.

**Section XVII:**

The attached Schedule of Fees are hereby adopted for the fiscal year beginning July 1, 2025 and ending June 30, 2026.

**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	30,457,000
Charter Schools	<u>630,000</u>
Total	<u>31,087,000</u>

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$31,087,000 for the 2025-2026 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	3,650,000
Other Capital Outlay	<u>1,700,000</u>
Total CCC	<u>5,350,000</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, 2025, for each related district.

	Tax Rate
Beaufort Rescue	4.5000
Broad & Gales Creek Rescue	4.0000
Mill Creek Rescue	9.0000
Mitchell Village Rescue	2.5000
Newport Rescue	3.0000
Otway Rescue	6.5000
Sea Level Rescue	7.0000
South River Rescue District	7.0000
Western Carteret Rescue	4.7500
Beaufort Fire District	8.0000
Broad & Gales Creek Fire District	4.0000
Cedar Island Fire District	10.0000

Down East Fire District	7.0000
Harkers Island Fire District	9.0000
Harlowe Fire District	7.5000
Marshallberg Fire District	5.5000
Mill Creek Fire District	7.5000
Mitchell Village Fire District	5.0000
Newport Fire	7.5000
North River Fire District	4.5000
Otway Fire District	6.5000
Salter Path Fire District	10.0000
South River Fire District	5.0000
Stella Fire District	7.2500
Western Carteret Fire District	5.2500
Wildwood Fire District	8.0000

**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 2nd Day of June 2025.**

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Chris Chadwick, Chairman  
Carteret County Board of Commissioners



# Financial and Budgetary Policies

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

## 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 on 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 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. Applications 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.

- Grants that have been awarded in prior years and are recurring in nature will be included and addressed through the annual budget process.
- Grants that fund operating expenditures but have a funding termination date must fully disclose that fact to the Board prior to acceptance.
- 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.
- 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 drawn down below the target percentage for emergencies. Fund balance percentages in excess of 19% may be drawn down 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 that 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 of 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 the 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 as a State bond issue for local construction.

## C. Fixed Assets

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

# 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 the 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 can 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 (a 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 once per year, specifically focusing upon cash receipts procedures.
- F. The County will prepare an ACFR. The ACFR 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 ACFR 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 investment 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 whom 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 (The safety issuer),
    - The 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. The 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.



**Carteret County, North Carolina**  
**Fund Balances, Governmental Fund**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	Fiscal Year				
	2016	2017	2018	2019	2020
<b>General Fund</b>					
Restricted:					
Stabilization by state statute	\$ 6,608,370	\$ 6,881,419	\$ 7,170,172	\$ 8,143,941	\$ 17,871,225
Sheriff's fund	508,301	547,341	329,103	313,632	412,053
Recreation districts	104,081	116,336	33,898	33,898	33,898
Transportation	-	-	-	-	-
Health programs	364,036	121,577	481,368	484,242	482,776
Register of deeds	297,572	264,390	203,560	204,369	199,720
Beach nourishment	13,083,623	15,986,798	18,631,010	10,679,909	17,164,659
Economic development	1,128,496	1,096,663	617,948	1,029,885	962,948
<b>Total restricted</b>	<b>22,094,479</b>	<b>25,014,524</b>	<b>27,467,059</b>	<b>20,889,876</b>	<b>37,127,279</b>
Committed:					
Tax revaluation	-	-	-	-	-
Assigned:					
Subsequent year's expenditures	3,775,000	5,205,000	5,324,430	5,300,000	1,600,000
County library	-	-	-	-	-
Unassigned	27,941,462	28,626,430	29,046,079	21,801,623	26,838,581
<b>Total General Fund</b>	<b>53,810,941</b>	<b>58,845,954</b>	<b>61,837,568</b>	<b>47,991,499</b>	<b>65,565,860</b>
<b>General Fund Expenditures</b>	<b>76,769,662</b>	<b>78,367,018</b>	<b>78,747,881</b>	<b>98,274,191</b>	<b>83,418,385</b>
Unassigned Fund Balance					
Percentage of General Fund Expenditures	36.40%	36.53%	36.88%	22.18%	32.17%



**Carteret County, North Carolina**  
**Fund Balances, General Fund**  
**Last Ten Fiscal Years**  
**(Modified accrual basis of accounting)**

	Fiscal Year				
	2021	2022	2023	2024	2025
<b>General Fund</b>					
Restricted:					
Stabilization by state statute	\$ 11,573,033	\$ 13,959,992	\$ 14,427,134	\$ 12,020,530	\$ <b>12,100,000</b>
Sheriff's fund	541,534	321,280	413,470	486,651	<b>485,000</b>
Recreation districts	33,898	33,898	33,898	33,898	<b>33,000</b>
Transportation	174,965	321,397	161,645	-	-
Health programs	754,744	901,409	1,217,066	1,439,356	<b>1,500,000</b>
Register of deeds	221,977	264,080	250,884	221,058	<b>200,000</b>
Beach nourishment	17,714,605	19,162,260	27,072,822	34,720,887	<b>40,935,000</b>
Economic development	962,948	912,948	887,948	887,948	<b>885,000</b>
<b>Total restricted</b>	<b>31,977,704</b>	<b>35,877,264</b>	<b>44,464,867</b>	<b>49,810,328</b>	<b>56,138,000</b>
Committed:					
Tax revaluation	-	688,491	293,136	719,832	<b>719,832</b>
Assigned:					
Subsequent year's expenditures	2,400,000	3,300,000	4,300,000	5,500,000	<b>2,000,000</b>
County library	140,000	140,000	140,000	140,000	<b>140,000</b>
Unassigned	34,670,762	38,975,108	43,121,459	47,060,567	<b>48,473,895</b>
<b>Total General Fund</b>	<b>69,188,466</b>	<b>78,980,863</b>	<b>92,319,462</b>	<b>103,230,727</b>	<b>107,471,727</b>
<b>General Fund Expenditures</b>	<b>86,495,063</b>	<b>96,700,945</b>	<b>98,882,107</b>	<b>107,246,932</b>	<b>117,719,000</b>
Unassigned Fund Balance					
Percentage of General Fund Expenditures	0.4008	0.403	0.4361	0.4388	<b>0.4118</b>

Note: FY2025 is projected



**Carteret County, North Carolina**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

FY Ended June 30	Taxes Levied for the 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
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	(542,416)	56,589,363	55,671,042	98.38%	493,095	56,164,137	99.25%
2024	60,137,463	(95,911)	60,041,552	58,944,312	98.17%	495,115	59,439,427	99.00%
<b>2025</b>	<b>61,345,000</b>	<b>(120,947)</b>	<b>61,224,053</b>	<b>60,000,000</b>	<b>98.00%</b>	<b>-</b>	<b>60,000,000</b>	<b>98.00%</b>

Notes:

- (1) Includes General Fund
- (2) Does not include reimbursement in-lieu-of taxes and Senior Citizens Exemptions
- (3) Fiscal year 2025 is estimated; FY 2024 collections of subsequent years is estimated





**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)	
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	15,018,105,182	1,509,294,174	27,076,594	75,466,809	16,629,942,759
<b>2025(6)</b>	<b>14,621,731,785</b>	<b>2,297,499,690</b>	<b>27,076,594</b>	<b>84,560,209</b>	<b>17,030,868,278</b>

Source:

(1) Present use value

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 com

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



**Carteret County, North Carolina**  
**Assessed Value and Actual Value of Taxable Property**  
**Last Ten Fiscal Years**

Fiscal Year Ended June 30	Personal Property	Public Service Companies (2)	Total Assessed Valuation	Total Direct Tax Rate (3)	Estimated Actual Taxable Value (4)
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	857,761,787	171,575,454	17,659,280,000	0.34	28,685,985,768
<b>2025(6)</b>	<b>896,749,345</b>	<b>114,228,877</b>	<b>18,041,846,500</b>	<b>0.34</b>	<b>16,653,382,755</b>

Source:

- (1) Present use va  
property to be taxe  
would have been p  
ceases to qualify fo
- (2) Public service  
These amounts include both real and personal property.
- (3) Per \$100 of value.
- (4) The estimated  
determined by the  
took place during the fiscal year.
- (5) Revaluation Years
- (6) Estimated



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

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<i>Municipalities</i>										
Carteret County	0.3100	0.3100	0.3100	0.3100	0.3300	0.3300	0.3300	0.3400	0.3400	0.2250
Atlantic Beach	0.1650	0.1650	0.1650	0.1800	0.1800	0.2000	0.2000	0.2000	0.2250	0.1525
Beaufort	0.3475	0.3775	0.4135	0.4600	0.4600	0.4600	0.4600	0.4600	0.4600	0.2884
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1975	0.1975	0.2125	0.2125	0.2125	0.2125	0.2100	0.2100	0.2100	0.1400
Cedar Point	0.0625	0.0625	0.0625	0.0925	0.1175	0.1475	0.1475	0.1475	0.1475	0.1175
Emerald Isle	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1550	0.1650	0.1050
Indian Beach	0.1950	0.1950	0.2250	0.2550	0.2850	0.2850	0.2850	0.2850	0.3400	0.2400
Morehead City	0.3500	0.3500	0.3500	0.3800	0.3800	0.3800	0.3800	0.3800	0.4100	0.3425
Newport	0.3570	0.3570	0.3570	0.3570	0.3950	0.4400	0.4400	0.4400	0.5450	0.4550
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	0.2070	0.2070	0.2070	0.2070	0.2400	0.1700
<i>Fire Districts</i>										
Atlantic	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0000
Beaufort	0.0550	0.0550	0.0550	0.0625	0.0700	0.1000	0.1000	0.1000	0.1000	0.0800
Broad & Gales	0.0400	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	0.0000
Down East (3)	-	-	-	-	-	-	-	-	-	0.0700
Harkers Island	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1100	0.1200	0.1200	0.0900
Harlowe	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0975	0.0900	0.0900	0.0900	0.0900	0.0900	0.0800	0.0800	0.0800	0.0550
Mill Creek	0.0450	0.0450	0.0450	0.0550	0.0550	0.0550	0.0750	0.0750	0.0750	0.0750
Mitchell Village	0.0500	0.0500	0.0500	0.0500	0.0550	0.0800	0.0800	0.0800	0.0800	0.0500
Newport	0.0700	0.0700	0.0900	0.0900	0.1000	0.1000	0.1000	0.1000	0.1000	0.0750
North River	0.0900	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0450
Otway	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.0800	0.1000	0.1000	0.0650
Salter Path	0.0700	0.0700	0.0900	0.0900	0.1000	0.1000	0.1000	0.1500	0.1500	0.1000
Sea Level	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0000
South River	0.0600	0.0600	0.0600	0.0600	0.0500	0.0500	0.0500	0.0600	0.0700	0.0500
Stacy	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0000
Stella	0.0400	0.0800	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0725
Western Carteret	0.0400	0.0400	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0700	0.0525
Wildwood	0.0675	0.0675	0.0675	0.0675	0.0675	0.0925	0.1125	0.1125	0.1125	0.0800

(3) First Year Tax District 2026  
2021 & 2025 are revaluation years



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

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<i>Rescue Districts</i>										
Beaufort	0.0550	0.0700	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0450
Broad & Gales Creek	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0600	0.0600	0.0600	0.0400
Mill Creek	0.0450	0.0600	0.0600	0.0800	0.0800	0.0800	0.0900	0.0900	0.0900	0.0900
Mitchell Village	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0400	0.0400	0.0400	0.0250
Newport (2)	-	-	-	-	-	-	0.0200	0.0200	0.0400	0.0300
Otway	0.0550	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700	0.1000	0.1000	0.0650
South River (1)	-	-	-	-	0.1225	0.1300	0.1300	0.1300	0.1300	0.0700
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0700
Western Carteret	0.0300	0.0300	0.0500	0.0500	0.0500	0.0500	0.0500	0.0600	0.0600	0.0475
<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	0.0200
Indian Beach Non OF	0.0200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0050
Indian Beach Ocean Front	0.0400	0.0400	0.0400	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0150
Emerald Isle Non OF	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	0.0220
Pine Knoll Shores Non OF	0.0160	0.0160	0.0160	0.0160	0.0150	0.0150	0.0150	0.0150	0.0150	0.0100
Pine Knoll Shores Ocean Front	0.0600	0.0600	0.0600	0.0600	0.0550	0.0550	0.0550	0.0550	0.0550	0.0300
<i>Water Districts</i>										
Water Special Tax	0.0550	0.0550	0.0550	0.0550	0.0550	0.0000	0.0000	0.0000	0.0000	0.0000

Notes:

2021 and 2026 are revaluation years

(1) First Year Tax District 2021

(2) First Year Tax District 2023



**Carteret County, North Carolina  
 Ten Largest Taxpayers  
 Current Year and Ten Years Ago**

Name of Taxpayer	Type of Enterprise	Fiscal Year 2025			Fiscal Year 2016		
		Rank	Assessed Valuation	% of Total Assessed Valuation	Rank	Assessed Valuation	% of Total Assessed Valuation
Open Grounds Farm Inc	Farm	1	60,977,681	0.213%	3	90,854,189	0.649%
Duke Energy Progress Inc	Utility	2	54,977,584	0.192%	-	-	-
Carteret Craven EMC	Utility	3	33,777,432	0.118%	1	123,236,020	0.880%
ITAC 192 LLC	Real Estate	4	27,339,365	0.096%	5	25,357,352	0.181%
USPG Portfolio Five LLC	Real Estate	5	25,754,286	0.090%	8	20,274,257	0.145%
Beaufort Hospitality ENTRP LLC	Real Estate	6	25,194,787	0.088%	-	-	-
Carteret Place Investors LLC	Real Estate	7	25,136,140	0.088%	-	-	-
Beaufort Cove LLC	Real Estate	8	18,979,852	0.066%	-	-	-
Beaufort Hospitality Enterprises LLC	Real Estate	9	18,803,676	0.066%	-	-	-
Blue Treasure LLC	Real Estate	10	16,616,999	0.058%	-	-	-
Progress Energy Carolinas	Utility	-	-	-	2	93,458,410	0.668%
Goose Creek Landing HOA	Real Estate	-	-	-	4	30,236,690	0.216%
Stevens Towing Company	Barge Transp.	-	-	-	6	22,000,408	0.157%
Atlantic Newport Hospitality	Real Estate	-	-	-	7	20,400,000	0.146%
Time Warner Cable Southeast	Communications	-	-	-	10	18,727,844	0.134%
Weyerhaeuser Company	Real Estate	-	-	-	9	19,438,240	0.139%
			<b>307,557,802</b>	<b>1.076%</b>		<b>463,983,410</b>	<b>3.315%</b>

Source: Carteret County Tax Department



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

FY 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
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	54,195,227	17,659,280,000	0.31%	*	70,268	771.26
<b>2025</b>	<b>48,919,700</b>	<b>18,041,846,500</b>	<b>0.27%</b>	*	<b>69,904</b>	<b>699.81</b>

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 2025 is projected

\*Personal income not available to calculate



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

Fiscal Year	Governmental Activities					
	General Obligation Bonds	Net Premiums Discounts and Adjustments	Certificates of Participation	Leases	Subscriptions	Direct Placement Installment Loans
	2016	\$ 33,820,000	\$ 2,768,620	\$ 2,630,000	-	-
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	49,080,000	5,115,227	-	1,724,061	647,105	-
<b>2025</b>	<b>44,260,000</b>	<b>4,659,700</b>	<b>-</b>	<b>1,728,883</b>	<b>1,247,785</b>	<b>-</b>

\* 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 and 2025.

(2) Fiscal year 2025 is projected



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

Fiscal Year	Business Activity			Per Capita (1)	Percentage of Personal Income (1)
	Direct Placement Installment Loans	Direct Placement Revenue Bonds	Total Primary Government		
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	-	-	56,566,393	805	*
<b>2025</b>	-	-	<b>51,896,368</b>	<b>544</b>	*

\* Information not yet available

Notes:

Details reg

(1) See Sc

personal income and population for the prior calendar year.

Personal income not available to calculate fiscal year 2024 and 2025.

(2) Fiscal year 2025 is projected



**Carteret County, North Carolina**  
**Computation of Legal Debt Margin**  
**Last Ten Fiscal Years**

	2016	2017	2018	2019	2020
Assessed values of property	\$ 14,498,901,666	\$ 14,720,400,000	\$ 14,892,942,258	\$ 15,095,364,194	\$ 15,137,678,386
Debt limit 8% of assessed value	1,159,912,133	1,177,632,000	1,191,435,381	1,207,629,136	1,211,014,271
Gross debt:					
Total bonded debt	36,450,000	31,585,000	27,455,000	23,390,000	19,990,000
Direct placement installment debt	10,031,656	8,382,789	6,850,875	5,411,102	4,135,588
Net bond premiums and adjustments	2,768,620	2,417,445	2,131,480	1,845,515	1,559,550
Authorized unissued bonded debt					
<b>Total amount of debt applicable to debt limit</b>	<b>49,250,276</b>	<b>42,385,234</b>	<b>36,437,355</b>	<b>30,646,617</b>	<b>25,685,138</b>
Legal debt margin	1,110,661,857	1,135,246,766	1,154,998,026	1,176,982,519	1,185,329,133
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>4.25%</b>	<b>3.60%</b>	<b>3.06%</b>	<b>2.54%</b>	<b>2.12%</b>



**Carteret County, North Carolina**  
**Computation of Legal Debt Margin**  
**Last Ten Fiscal Years**

	2021	2022	2023	2024	2025
Assessed values of property	\$ 16,488,635,759	\$ 16,773,588,788	\$ 17,211,579,394	\$ 17,659,280,000	\$ 18,041,846,500
Debt limit 8% of assessed value	1,319,090,861	1,341,884,703	1,376,926,352	1,412,742,400	1,443,347,720
Gross debt:					
Total bonded debt	16,775,000	13,580,000	30,825,000	49,080,000	44,260,000
Direct placement installment debt	3,570,074	99,562	429,048	-	-
Net bond premiums and adjustments	1,312,567	1,082,017	3,339,394	5,115,227	4,659,700
Authorized unissued bonded debt	42,000,000	42,000,000	22,000,000	-	-
<b>Total amount of debt applicable to debt limit</b>	<b>63,657,641</b>	<b>56,761,579</b>	<b>56,593,442</b>	<b>54,195,227</b>	<b>48,919,700</b>
Legal debt margin	1,255,433,220	1,285,123,124	1,320,332,910	1,358,547,173	1,394,428,020
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	<b>4.83%</b>	<b>4.23%</b>	<b>4.11%</b>	<b>3.84%</b>	<b>3.39%</b>

Note: 2025 is estimated



**Carteret County, North Carolina  
Principal Employers  
Current Year and Ten Years Ago**

Employer	2024			2015		
	Employment Range	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
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%
Lowe's 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%
Lowe's Foods, LLC	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



**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)
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	70,268	4,768,660	68,500	3.43%	7,911
2024	70,807	*	*	3.43%	7,926
<b>2025</b>	<b>71,314</b>	*	*	*	<b>7,750</b>

Data Sources:

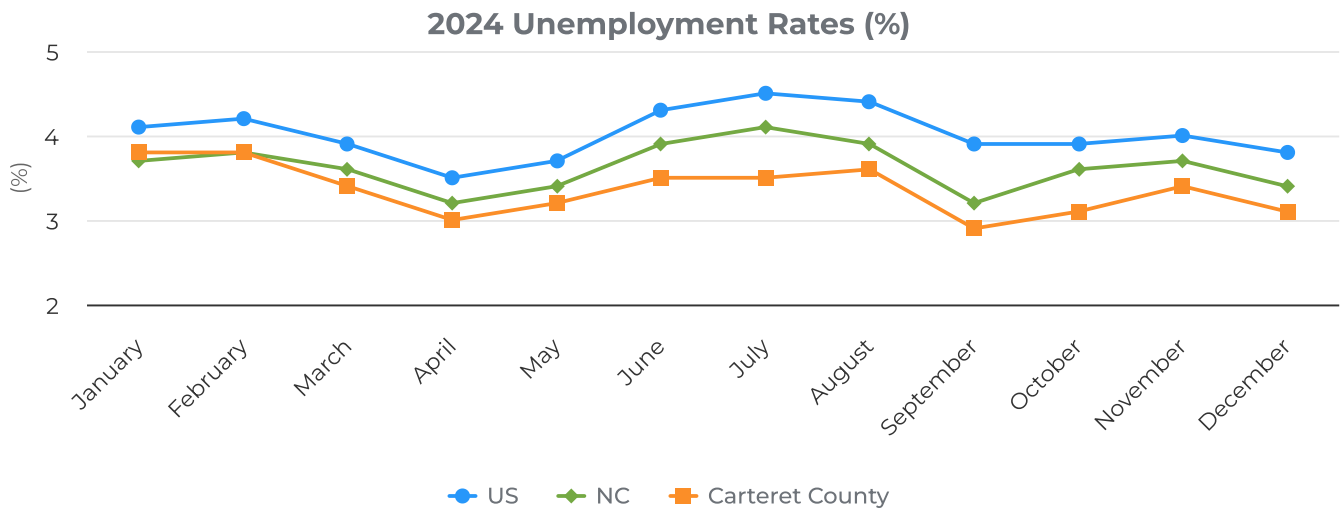
- (1) North Carolina Office of State Budget and Management
- (2) Bureau of E
- (3) North Carolina Department of Commerce Division of Employment Security
- (4) Carteret County Board of Education
- \* Information Unavailable



**Carteret County**  
**Unemployment Rates Comparisons**  
**Last Four Calendar Years**

	2021			2022			2023			2024		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	6.40%	5.50%	5.40%	4.00%	3.90%	3.90%	3.90%	3.80%	4.10%	4.10%	3.70%	3.80%
February	6.20%	5.40%	5.30%	3.80%	3.70%	3.70%	3.90%	3.80%	4.10%	4.20%	3.80%	3.80%
March	6.00%	5.20%	4.70%	3.60%	3.50%	3.30%	3.60%	3.50%	3.40%	3.90%	3.60%	3.40%
April	6.00%	5.10%	4.10%	3.60%	3.40%	3.00%	3.10%	3.00%	2.80%	3.50%	3.20%	3.00%
May	5.80%	5.00%	4.30%	3.60%	3.40%	3.40%	3.40%	3.40%	3.20%	3.70%	3.40%	3.20%
June	5.90%	5.00%	4.60%	3.60%	3.40%	3.80%	3.80%	3.60%	3.30%	4.30%	3.90%	3.50%
July	5.40%	4.90%	4.20%	3.50%	3.40%	3.50%	3.80%	3.60%	3.30%	4.50%	4.10%	3.50%
August	5.20%	4.80%	4.00%	3.70%	3.50%	3.80%	3.90%	3.80%	3.40%	4.40%	3.90%	3.60%
September	4.70%	4.50%	3.40%	3.50%	3.60%	3.20%	3.60%	3.30%	3.00%	3.90%	3.20%	2.90%
October	4.60%	4.40%	3.50%	3.70%	3.80%	3.50%	3.60%	3.40%	3.20%	3.90%	3.60%	3.10%
November	4.20%	4.20%	3.20%	3.70%	3.80%	3.50%	3.50%	3.40%	3.20%	4.00%	3.70%	3.40%
December	3.90%	4.10%	2.80%	3.50%	3.90%	3.10%	3.50%	3.30%	3.00%	3.80%	3.40%	3.10%
Annual Average	5.35%	4.84%	4.13%	3.65%	3.61%	3.48%	3.60%	3.50%	3.30%	4.00%	3.60%	3.40%

\*Source: NC Department of Commerce Bureau of Economic Analysis



# Tax

	Service Provided	Fee Charged
Photo Copies	8.5" x 11"	\$0.10 each
	11" x 17"	\$0.15 each
	*No charge for copies for taxpayer inquiry regarding his/her parcel.	
Parcel Cards	*No charge for copies for taxpayer inquiry regarding his/her parcel.	\$0.50 each
Tax Maps	New photos printed on plotter	\$15.00 each
	New photos with Cadastral printer on plotter	\$15.00 each
	Maps on file with plotter	\$15.00 each
GIS Maps	Maps on file with plotter	\$15.00 each
CDs	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	All orders	\$2.50
	Large envelope additional charge	\$3.50
	Padded envelope additional charge	\$4.50

Payment will be required in advance of all orders. Customers will provide media for requested electronic data.

# IT/GIS

<b>Service Provided</b>	<b>Fee Charged</b>
Contracted Services to Municipalities	\$60 per hour with adopted interlocal agreement



# Elections

	<b>Service Provided</b>	<b>Fee Charged</b>
Voter Lists and Election Information		
	On CD	\$25.00
	Printed material	\$0.10 per page
Fees for Candidate Filing		
	Municipal candidates	\$5.00
	Harkers Island Sanitary Board	\$5.00
	Soil and Water Conservation Board	\$5.00
1% of Annual Salary for following Candidates:		
	NC Senate	\$140.00
	NC House	\$140.00
	Sheriff	\$892.00
	Register of Deeds	\$418.00
	Clerk of Superior Court	\$1,103.00
	Board of Education	\$46.00
	County Board of Commissioners	\$48.00
Elections		
	Municipal Election for 11 Municipalities Reimbursement	\$89,000.00

# Register of Deeds

Service Provided	Fee Charged
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
	3-10 pages \$45.00
	Over 10 pages \$2.00 per page
Excise Tax (per sales price of property)	\$2.00 per thousand
Multiple Instrument in one document	\$10.00 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	\$.25 per page
Microfilm Copies	\$.35 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 w/one Certified Copy	\$20.00
Death Certified copy out of County	\$24.00
Birth Certified copy out of County	\$24.00
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
Military Discharge Recordings	No Fee
Certified Copies Military Discharge	No Fee
Grave Removal Certificate	\$12.00 for the 1st page
Additional Pages	\$3.00 for each page
Notary Oath	\$10.00
Notary Authentication	\$5.00
Fax	
Local	\$1.00 per page
Long Distance	\$2.00 per page
Passport Processing Fee	\$35.00
Passport Photo Fee	\$15.00
Passport Priority Mail Express Fee (varies)*	\$31.65*



# Solid Waste

## **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, 2025 – June 30, 2026, the availability fee charged is \$98.00.

# Sheriff

Service Provided	Fee Charged
Concealed Weapon Permit	\$81.00
Concealed Weapon Permit/Renewal	\$75.00
Processing Fee/ Civil Paper	\$30.00
Fingerprint Fee	\$10.00
EOMP	pre-trial inmates \$8.00 per day
Writ of Execution	amounts \$500 or less 5%
	over \$500 additional 2.5%
Daily Jail Fee	\$10.00
Jail In-House Medical	\$20.00
Precious Metals Permit Yearly / Renewal	\$180.00

# Harbors

## HARKER ISLAND HARBOR

Slip Number	Yearly Rental Fee
1	\$420.00
2	\$360.00
3	\$360.00
4	\$360.00
5	\$360.00
6	\$360.00
7	\$360.00
8	\$360.00
9	\$360.00
10	\$360.00
11	\$360.00
12	\$360.00
13	\$360.00
14	\$420.00
15	\$420.00
16	\$420.00
17	\$420.00
18	\$420.00
19	\$420.00
20	\$420.00
21	\$420.00
22-A	\$360.00
NO SLIP	NO SLIP
23-A	\$360.00
23-B	\$360.00
24	\$420.00
25	\$360.00
26	\$360.00
27	\$360.00
28	\$360.00
29	\$360.00
30	\$360.00
31	\$360.00
32	\$360.00
33	\$360.00
34	\$360.00

## CEDAR ISLAND HARBOR

Slip Number	Yearly Rental Fee
1	\$500.00
2	\$500.00

## ATLANTIC HARBOR

Slip Number	Yearly Rental Fee
4	\$516.00
5	\$324.00
6	\$324.00
7	\$360.00
8	\$450.00
9	\$450.00
10	\$450.00
11	\$450.00
12	\$450.00
13	\$450.00
14	\$360.00
15	\$264.00
16	\$336.00
17	\$336.00
18	\$336.00
19	\$378.00
20	\$360.00
21	\$360.00
22	\$312.00
23	\$312.00
24	\$312.00
25	\$312.00
26	\$312.00
27	\$312.00
28	\$396.00
29	\$450.00
30	\$450.00
31	\$420.00
32	\$468.00
33	\$420.00
34	\$450.00
35	\$450.00
36	\$336.00
37	\$336.00
38	\$450.00
39	\$450.00
40	\$450.00
41	\$450.00
42	\$450.00
43	\$420.00
44	\$450.00
45	\$400.00



# Environmental Health

Service Provided	Fee Charged
<b>SITE EVALUATION / IMPROVEMENT PERMIT</b>	
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
<b>CONSTRUCTION AUTHORIZATION (Engineered Systems only)</b>	
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
<b>Private Permitting Options</b>	
Engineered Option Permit (EOP1)/Authorized Onsite Wastewater Evaluator Permit (AOWE2)	\$35.00
<b>(a2) Permitting</b>	
Improvement Permit Only <sup>3</sup>	CCHD fee
Construction Authorization Only <sup>4</sup>	40 % of CCHD fee
Improvement Permit & Construction Authorization combination <sup>4</sup>	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
<b>MAINTENANCE INSPECTION FEES</b>	
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
<b>WELLS</b>	
Drinking Water Well Permit (permit, grout inspection, well head inspection, bact. and nutrier	\$200.00
Replacement Well	\$100.00
Irrigation Well Permit (permit, grout inspection)	\$100.00
<b>WATER SAMPLES (existing private wells)</b>	
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/remode	\$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

\*Nitrous

<sup>1</sup>Engineered Option Permit (EOP) fee as allowed by NCGS 130A-336.1 (n)

<sup>2</sup>Authorized Onsite Wastewater Evaluator (AOWE) fee as allowed by NCGS 130A-336.2 (n)

<sup>3</sup>(a2) permitting fee for IP only as allowed by NCGS 130A-335 (a3)

<sup>4</sup>(a2) permitting fee for CA only or IP and CA combination as allowed by NCGS 130 A-335

# Health Department

Service Provided		Fee Charged				
		100%	80%	60%	40%	20%
<b>Evaluation and Management of New Patient</b>		\$144.00	\$104.56	\$78.42	\$52.28	\$26.14
99202	Level II - Tx. New Pt.- 20 min.	\$198.00	\$158.40	\$118.80	\$79.20	\$39.60
99203	Level III - Tx. New Pt. - 30 min.	\$258.13	\$206.50	\$154.88	\$103.25	\$51.63
99204	Level IV - Tx. New Pt. - 45 min.	\$323.41	\$258.73	\$194.05	\$129.36	\$64.68
99205	Level V - Tx. New Pt. - 60 min.					
<b>Evaluation and Management of Established Patient</b>						
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
<b>Exam &amp; History - New Patient</b>					\$0.00	
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	\$236.00	\$188.80	\$141.60	\$94.40	\$47.20
99386	Well - Exam & History New Pt. - 40-64	\$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
<b>Exam &amp; History - Established Patient</b>						
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	\$188.00	\$150.40	\$112.80	\$75.20	\$37.60
99396	Well - Exam & History Est. Pt. - 40-64	\$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
<b>Other Services</b>						
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



46900	simple destruction, few lesions anus	\$225.00	\$180.00	\$135.00	\$90.00	\$45.00
46924	complicated destruction, large number of lesions anus	\$530.00				
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	simple destruction, few lesions penis	\$151.00	\$120.80	\$90.60	\$60.40	\$30.20
54065	complicated destruction, large number of lesions penis	\$198.00	\$158.40	\$118.80	\$79.20	\$39.60
56501	simple destruction, few lesions vulva	\$175.00	\$140.00	\$105.00	\$70.00	\$35.00
57061	complicated destruction, large number of lesions vulva	\$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
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
J1450	Fluconazole	\$1.72	\$1.38	\$1.03	\$0.69	\$0.34
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				
USPS	Shipping Fee- Fee will be based on invoice at TOS Enhanced Role Nurse contact					
TRIAG	visits/Triage Visits	\$0.00				
<b>Family Planning</b>						
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	Apri Pills	\$1.47	\$1.18	\$0.88	\$0.59	\$0.29

S4993	Noreth FE Pills (1-0.02MG)	\$1.46	\$1.17	\$0.88	\$0.58	\$0.29
S4993	Noreth Pills TB 340B (0.35MG)	\$0.83	\$0.66	\$0.50	\$0.33	\$0.17
S4993	Emoquette Pills	\$0.71	\$0.57	\$0.43	\$0.28	\$0.14
S4993	TriLo Pills	\$1.18	\$0.94	\$0.71	\$0.47	\$0.24
S4993	Vienna (Brand name for Levon)	\$2.96	\$2.37	\$1.78	\$1.18	\$0.59
J7296	Kyleena (IUD)	\$630.17	\$504.14	\$378.08	\$252.07	\$126.03
J7303	Nuvaring 340B	\$0.01	\$0.01	\$0.01	\$0.00	\$0.00
	Nexplanon Arch or Outside Pharmacy					
J7307	NC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
J7307UD	Nexplanon 340B	\$552.31	\$441.85	\$331.39	\$220.92	\$110.46
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
	Depo Provera (Insurance) (\$0.07 per unit					
J1050	/ 150 units to be billed)	\$10.50	\$8.40	\$6.30	\$4.20	\$2.10
	Depo Provera 340B (\$0.07 per unit / 150					
J1050UD	units to be billed)	\$10.50	\$8.40	\$6.30	\$4.20	\$2.10
J7298UD	Mirena 340B	\$350.44	\$280.35	\$210.26	\$140.18	\$70.09
J7298	Mirena (Insurance)	\$963.05	\$770.44	\$577.83	\$385.22	\$192.61
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	\$17.65	\$14.12	\$10.59	\$7.06	\$3.53
S5001UD	Plan B 340B	\$1.84	\$1.47	\$1.10	\$0.74	\$0.37
<b>Maternal Health Services</b>						
	Ante-partum Visits 4-6					
59425	(Medicaid/Insurance only)	\$600.00				
	Ante-partum Visits over 7					
59426	(Medicaid/Insurance only)	\$1100.00				
59430	Post-Partum Visit	\$210.00	\$168.00	\$126.00	\$84.00	\$42.00
	CCNC Risk Screening Form (Medicaid					
S0280	only)	\$70.00				
	Post Partum Assessment Form					
S0281	(Medicaid only)	\$210.00				
84443	TSH w/ Pregnancy	\$36.00	\$28.80	\$21.60	\$14.40	\$7.20
99501	Postnatal home visit (Medicaid only)	\$61.00				
	Postnatal home visit new born					
99502	(Medicaid only)	\$63.00				
96127	Brief Emotional/Behav Assmt	\$11.00	\$8.80	\$6.60	\$4.40	\$2.20
0500F	Initial Prenatal Care	\$0.00				
0503F	Postpartum Care Visit	\$0.00				
<b>State Labs &amp; In-House Labs</b>						
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
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
82270	Hemocult Screening	\$0.00				
82272	Hemosure Screening	\$12.00	\$9.60	\$7.20	\$4.80	\$2.40
82274	Hemosure Diagnostc	\$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
83020	Sickle Cell (State)	\$0.00				
83036	Hemoglobin A1c	\$17.00	\$13.60	\$10.20	\$6.80	\$3.40
83986	PH	\$14.00				
85018	Hemoglobin	\$10.00	\$8.00	\$6.00	\$4.00	\$2.00
86701	HIV antibody (State)	\$0.00				
86790	Rabies titer- Fee is caculated when vaccine is ordered					
87118	Sputum TB (State)	\$0.00				
87177	Parasitology Culture	\$0.00				
87593	Monkeypox Test	\$0.00				
87081	Strep Culture	\$21.00				
87274	Herpes culture (State)	\$0.00				
84030	Assay of Blood PKU (State)	\$0.00				
87205	Gram Stains free to pt	\$10.00				
87210	Vaginal Wet Mount	\$10.00	\$8.00	\$6.00	\$4.00	\$2.00
87252	Viral Culture	\$0.00				
86593	Syphillis	\$0.00				
87491	Chlamydia Amplified	\$0.00				
87591	GC Culture Amplified	\$0.00				
87662	Rubella state	\$0.00				
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
83655	Lead screening (state)	\$0.00				
87340	HBsAG Screen (HepB )	\$0.00				
T1001	Nursing Assessment	\$0.00				
T1002	TB Visit (not billable to pt)	\$19.00				
81420	Fetal Chromoml Aneuploidy	\$299.00				
81220	Cystic Fribrosis TR Gene Analysis Common Variants	\$130.00				
<b>LabCorp Flat Rates &amp; Outside Flat Rate Fee Labs</b>						
83520	Thyrotropin Receptor Ab, Serum Thyroid Peroxidase Antibodies	\$20.00				
86376	(microsomal antibody)	\$40.00				

86880	Coombs, Direct	\$15.00
86480	TB Gold Plus	\$61.00
83010	Haptoglobin	\$24.00
87338	H. Pylori Stool Ag, EIA	\$48.00
	Enteric stool culture (State is free) (If sent to lab Corp \$28.83)	\$29.00
87045		
82626	DHEA , Serum Panel	\$20.00
82672	Estrogens, Total (Test #004549)	\$20.00
85379	D-dimer	\$20.00
	urine(eg, microalbumin), quantitative (Test #140050)	\$41.00
82043		
82570	urine creatinine (Test #013672)	\$22.00
80048	Basic Metabolic Panel	\$5.00
82962	Glucose (BI Sugar)	\$14.00
85049	Automated platelet count	\$15.00
80051	Electrolyte Panel	\$5.00
	Comp.Metabolic panel (CMP) (No Charge when billed through the Hep C Grant)	\$6.00
80053		
	Lipid Panel w/ LDL/HDL ratio (Reflex test #339981 is also \$6.00)	\$6.00
80061		
80069	Renal function panel	\$19.00
80074	Acute Hepatitis panel	\$30.00
80156	Carbanazepine serum or plasma	\$18.00
86200	Ccp Antibody	\$88.00
80162	Digoxin 007385	\$22.00
80164	Valpoic Acid (dipropylacetic acid ) total	\$18.00
80165	Free Valproic Acid	\$30.00
80185	Phenytoin total , serum or plasma	\$18.00
80320	Ethanol (Serum)	\$23.00
82040	Albumin Serum Plasma (Whole Blood)	\$16.00
	Methanol, whole blood or serum(amylase)	\$7.00
82150		
	Cryoglobulin Q1 Serum Reflex	
82595	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

	Assay of blood lipoprotein (LDL	
83721	Cholesterol Direct)	\$12.00
82550	Assay of CK	\$16.00
82746	Folate (Folic Acid Serum)	\$7.00
83516	Soluble Liver AG	\$35.00
83540	Assay of iron	\$2.50
85025	CBC w Diff PLT	\$4.00
82670	Assay of Estradiol	\$65.00
82607	Vitamin B-12	\$7.00
83001	Gonadotropin (FSH)	\$17.50
83525	Assay of Insulin	\$38.00
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
84439	Thyroxine (T4)	\$8.00
84436	Assay of Total Thyroxine	\$19.00
84520	Blood Urea Nitrogen (BUN)	\$4.00
84550	Uric acid blood	\$4.00
85004	Automated diff wbc count	\$2.00
84702	HCG,Quantitative	\$10.00
	Anti nuclear antibodies (Nuclear	
86038	Antigen-Antibody)	\$8.00
86060	Antistreptolysin O, titer	\$25.30
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
86622	Brucella Antibody	\$84.00
86658	Coxsackie Virus Group B antibodies	\$75.00
86666	Ehrlichia antibody	\$283.50
86677	Helicobater pylori	\$56.40
	Rocky Mtn Spotted Fec, IgG, Qn/Rocky	
86757	Mtn. Spotted Fever, IgM	\$48.00
86787	Varicella IgG	\$14.00
	Antibody Screen (Reflex test code	
86850	114041 \$30.00)	\$6.00

86900	ABO Group	\$6.00				
86901	RH	\$6.00				
87070	Aerobic Bacterial Culture	\$54.00				
87086	Urine Culture routine	\$16.00				
87661	Trich Vag by NAA	\$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 infectious agent detection by nucleic acid	\$21.00				
87521	HCV Quantitative RNA PCR w/ reflex to Genotyping (Reflex test code 550486	\$165.00				
87522	\$240.00)	\$150.00				
86753	Protoza antibody nos	\$157.20				
80076	Hepatic Function Panel	\$5.00				
80307	Ethanol (Urine)	\$13.00				
82565	Creatinine Serum	\$4.00				
86803	Hep C Testing	\$0.00				
81596	HCV Fibrosure	\$150.00				
82728	Ferritin serum	\$6.00				
87902	HCV (Genotype Reflex NS5A)	\$245.00				
86708	Hep A Antibody, total	\$12.00				
86704	Hep B Core antibody total	\$0.00				
86706	Hep B Surface antibody	\$0.00				
84450	AST (SGOT)	\$4.00				
84460	ALT (SGPT)	\$4.00				
81479	Unlisted Molecular Pathology (Test #620094 & 620108 In Cure)	\$10.00				
88141	Physician Read Pap	\$10.00	\$8.00	\$6.00	\$4.00	\$2.00
88175	Pap Smear (No Charge 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				
81243/812	Fragile X Syndrome, Fetal Analysis					
82043/825	Albumin/Creatinine Ratio (Random)	\$63.00				
81220/812	CF + Fragile X + SMA (Test #482035)	\$429.00				
81220/813	CF + SMA (Test #482036)	\$399.00				
83540/835	Anemia Profile A	\$16.00				
82607/827	Anemia profile B	\$48.00				
83001/830	FSH/LH	\$35.00				



83550/835 Total Iron Binding (TIBC)	\$5.00
83525/835 Insulin Free/Total	\$76.00
84439/844 TSH & Free T4	\$13.00
84550/856 Uric A+ESR Wes+ANA+RF Qn+ASO	\$30.00
85300/853 Antithrombin III Test	\$50.00
86618/866 Tickborne Antibody (Test #164705)	\$510.70
86735/867 MMR titer	\$40.00
HCV (Genotype 3 NS5a Drug Resistance	
87900/879 Assay	\$199.00
86900/869 ABO/RH	\$12.00
GBS Culture routine vaginal,rectal,	
throat and nose (no MH pts.CHC	
Contract \$12.00 for CPT code 87070	
87070/870 only)	\$54.00
Eptsein-barre antibody (Reflex test code	
86663/866 216655 \$85.00 cpt to use 86665)	\$85.00
Herpes simplex test type 1 and 2 specific	
86695/866 (\$36.00 per CPT Code)	\$72.00
Prothrombin time PT thromboplastin	
85730/856 time (partial)	\$23.00
Assay of iron serum ,iron binding test	
83540/835 (TIBC)	\$5.00
Stool Culture (All three codes billed	
87045/870 together) (Test #008144 In Cure)	\$89.96
<b>Purchased Immunizations</b>	
90746 HEP B 20 and up	\$60.00
90651 Gardasil HPV Vaccine	\$209.00
90734 Meningococcal Vaccine	\$123.00
90636 Twinrix Hep A & Hep B	\$110.00
90632 Havrix Hep A Vaccine 19 and older	\$41.00
90620 Meningo B Meningococcal Vaccine	\$179.00
90707 MMR Vaccine	\$76.00
90715 Boostrix Tdap Vaccine 7 yrs and older	\$48.00
90662 Fluzone High Dose 65 years and older	
(NDC #49281-0124-88)	\$70.00
90658 Fluzone Vaccine 6 months and older	
(NDC #49281-0641-78)	\$20.00
90675 Rabies Vaccine (fee varries see Nasya or	
Charla)	\$394.00
90716 Varicella Vaccine	\$137.00
90714 TDVAX	\$38.00
90677 Prevnar-20 Pneumococcal Conjugate	
Vaccine	\$246.42
90732 Pneumococcal Pneumonia Vaccine	\$80.00
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
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
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
<b>State Supply Immunizations</b>		
M0201	In-Home Admin for Pne., Flu & COVID	\$0.00
90380	RSV Vaccine(0.5mL)	\$0.00
90381	RSV Vaccine (1mL)	\$0.00
90611	Combined Smallpox & Monkeypox Vaccine 0.5mL dosage (18 years and older) (2 doses required)	\$0.00
90620	Meningo B Meningococcal Vaccine	\$0.00
90622	Vaccinia Smallpox 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
90656	Fluzone State 6 months and older Vaccine (NDC #49281-0424-88)	\$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	Tenivac / TDVAX (Tetanus 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
<b>COVID Vaccine</b>		
	Pfizer 12 yrs and up (NDC #00069-2432-10)	
91320		\$128.00
	Pfizer 5 yrs - 11 yrs (NDC #59267-4438-02)	
91319		\$80.00
	Pfizer 6 months - 4 yrs (NDC #59267-4426-02)	
91318		\$65.00
90480	COVID-19 IMM ADMIN	\$65.00
87635	NAT/Rapid COVID-19 Test	\$52.00
<b>TB Program Services</b>		
86580	PPD	\$25.00
LU102	Completion of TB Record	\$10.00
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
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

	Service Provided	Fee Charged
Exams:		
	Comprehensive Exam	D0150 \$61.55
	Periodic Exam	D0120 \$35.57
	Limited Oral Eval - Problem Focused	D0140 \$50.71
	Re-eval - Limited, Problem Focused	D0170 \$39.65
Radiographs:		
	1 Bitewing x-ray	D0270 \$15.67
	2 Bitewing x-rays	D0272 \$25.53
	3 Bitewing x-rays	D0273 \$34.87
	4 Bitewing x-rays	D0274 \$44.27
	1st - Periapical film	D0220 \$20.58
	Additional Periapical films	D0230 \$16.60
	Panoramic	D0330 \$129.00
	2D Oral/Facial Photo Image Intra/Extra	D0350 \$17.88
Prophy/Flouride		
	Child prophy	D1120 \$37.56
	Adult prophy	D1110 \$52.56
	Fluoride Varnish	D1206 \$22.14
	Full Mouth Debridement- to enable comprehensive evaluation	D4355 \$92.95
	Oral Health Instruction	D1330 \$30.00
Sealants:		
	Sealants	D1351 \$39.44
	Sealant repair	D1353 \$19.72
Restorative:		
Resin Anterior:		
	1 surface resin-based composite	D2330 \$90.91
	2 surface resin-based composite	D2331 \$112.33
	3 surface resin-based composite	D2332 \$132.80
	4 surface resin-based composite	D2335 \$168.21
Resin Posterior:		
	1 surface resin-based composite	D2391 \$110.31
	2 surface resin-based composite	D2392 \$146.35
	3 surface resin-based composite	D2393 \$178.00
	4 surface resin-based composite	D2394 \$215.68
Crowns:		
	Stainless Steel Primary	D2930 \$199.07
	Stainless Steel Permanent	D2931 \$214.07
	Resin-based composite crown- anterior- primary teeth only	D2390 \$239.11
	Prefabricated Resin Crown- anterior- permanent and primary	D2932 \$233.91
Extractions:		
	Erupted Tooth	D7140 \$87.67
	Coronal Remnants	D7111 \$71.14
	Surgical; bony/ section	D7210 \$150.70
	Removal of impacted tooth- soft tissue	D7220 \$171.44
	Removal of impacted-parially bony	D7230 \$229.02

Residual Root Surgical Cutting	D7250	\$164.33
Surgical access unerupted	D7280	\$262.51
Alveoplasty in conj. w/ ext- 4 or more spaces	D7310	\$142.00
Alveoplasty in conj. w/ ext- 1 to 3 space	D7311	\$132.80
Misc:		
Pulp vitality test	D0460	\$30.00
Silver Diamaine Flouride-ages 1 to 5	D1354	\$14.52
Silver Diamaine Flouride-ages +5yo	D1355	\$13.83
Space maintainer unilateral	D1510	\$263.48
Space Maintainer bilateral- maxillary	D1516	\$368.86
Space Maintainer bilateral- mandibular	D1517	\$368.86
Sedative filling	D2940	\$54.86
Core Buildup	D2950	\$135.55
Pulp cap direct	D3110	\$70.00
Pulp cap indirect	D3120	\$60.00
Therapeutic pulpotomy	D3220	\$111.89
*Gingivectomy -4 or more	D4210	\$342.88
*Gingivectomy - 1 to 3	D4211	\$127.35
*Gingival Flap	D4240	\$404.07
*Periodontal scaling/ Root planing- 4 or more teeth per quad	D4341	\$138.72
*Periodontal scaling/ Root planing- 1 to 3 teeth per quad	D4342	\$80.69
Reimplantation/ Stabilization	D7270	\$291.68
Destruction of lesion by laser or chem	D7465	\$193.01
Incision & Drainage intraoral	D7510	\$153.15
*Frenulectomy--buccal/labial	D7961	\$232.38
*Frenulectomy- lingual	D7962	\$232.38
Emergency Palliative Treatment	D9110	\$58.75
Nitrous	D9230	\$59.29

# CCATS

<b>Service Provided</b>	<b>Fee Charged</b>
<b>Trip-Based Fares</b>	
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
<b>Subscription-Based Fares</b>	
Easter Seals	\$65.00/Month
<b>Other Fees</b>	
No Show	\$10.00/Occurrence

# Planning

	Service Provided	Fee Charged
Variances	Request to PC/ZBA	\$350 and \$26 recording fee
	Request Tall Structure Ordinance	\$500.00
Special Use Permit (Minor/Major)	Reviewed by PC, County Commissioners	\$350 and \$26 recording fee
	Modifications	\$125.00
Zoning Ordinance	Zoning Verification Letter	\$25.00
	Residential Zoning Permit	\$25.00
	Non-residential (<10,000 sqft)	\$100.00
	Non-residential (>10,000 sqft)	\$150.00
	Rezoning Map Amendment	\$350.00
	Ordinance Text Amendment	\$325.00
	Conditional Zoning Request	\$350 and \$26 recording fee
	Ordinance Interpretation/Appeal (ZBA)	\$350.00
ABC Permit Application	\$25.00	
Airport Height Limits Permit	\$75.00	
Multi-Family Housing Development	Preliminary Plan Review by TRC	\$325.00
	Preliminary Plan Review by PC	\$325 and \$10 per dwelling unit
	Final Plan Amendment/Revision/Review/Permit	\$125.00
Roads	Road Abandonment/Closing	\$325.00
	Road Addition	\$75.00
Signs	Any sign permitted by code (all districts)	\$25.00
	Residential home occupation sign	\$25.00
	Non-residential sign	
Subdivision Regulations	Exempt Review	\$25.00
Minor Subdivisions	Lot split	\$75.00
	Access Easement	\$100.00
	Family/Flag-lot/Private Lane	\$100.00
Minor Final Plats	In-House Review/Appeal	\$175.00

	Performance Guarantee Processing	\$175.00
	Performance Guarantee Extension PC	\$175.00
	County Action Defaulted Improvements	\$800 (to be paid from surety)
<b>Major Subdivision Review</b>		
	TRC Review of Subdivision	\$225 and \$10/lot
	TRC Review of PCD Subdivision	\$450 and \$10/lot
	PC Review of Subdivision	\$225 and \$10/lot
	PC Review of PCD Subdivision	\$450 and \$10/lot
	Review/Approval Extension-Preliminary	\$225.00
	Special Approval by PC (non-Variance)	\$100.00
<b>Final Plat</b>		
	Planning Commission Review	\$225 and \$10/space
	Performance Guarantee Processing/Ext	\$225.00
	Recreation Fee for Subdivision	(see formula subdivision regs)
	County action Defaulted Improvements	\$1,500 (to be paid from surety)
<b>MH/RV Park</b>		
	Reviewed by PC	\$225 and \$10/space
	Reviewed by TRC	\$225.00
	Extension Preliminary Plan	\$225.00
	Final Plan Amendment/Revision	\$225.00
	Triennial Park Inspection	\$6 per occupied space
	Triennial Park Inspection (late fee)	\$100/month
<b>Tall Structures</b>		
	PC Approval	\$350.00
	PC Extension	\$225.00

# Building Inspections

- 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.

Service Provided	Fee Charged	
	Residential	Commercial
<b>New/Additions</b>		
Building	\$75 and \$0.18/SF	\$125 and \$0.25/SF
Building (shell building)		\$125 and \$0.20/SF
Closed Crawl Space	\$75 and \$0.08/SF	\$125 and \$0.12/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	\$75 and \$20/appliance	\$125 and \$20/appliance
Insurance Inspection		\$150
Manufactured Home Park Inspection		\$75 per space
Modular Home on-frame	\$350	
Modular Home off-frame	\$4/\$1,000 Contract Value	
HORF (Home Owners Recovery Fund)	\$10	
Re-Roofing	\$75 and \$6/\$1000 contract value (Over \$15,000 or different fire rating)	\$125 and \$6/\$1000 contract value (Over \$15,000 or different fire rating)
RV/Camper Park Inspection		\$75 per space
<b>Accessory Buildings/Porches/Decks/Docks/Piers</b>		
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
<b>Renovation</b>		
Renovation	\$12 per \$1,000 contract value (\$75 minimum)	\$18 per \$1,000 contract value (\$125 minimum)
<b>Manufactured Homes</b>		
Single-wide	250	\$225 (installed by Landlord)
Double-wide	\$350.00	\$300 (installed by Landlord)
Camper (>1 acre)	\$175.00	
<b>Other</b>		
ABC		\$125.00
Above Ground Pool	\$75.00	
In-Ground Pool	\$350.00	\$450.00
Alarms (Wired/Burglar/Smoke/Fire)	\$75 each	\$150 each
ATM		\$125.00
Boat Lift	\$75.00	\$125.00
Bulkhead/Retaining Wall	\$75.00	\$125.00
Canopy for fuel pumps (includes Electric)		\$150.00
Cargo Lift	\$200.00	\$300.00
Change of Occupancy (one group to another)		\$125.00
Demolition	\$75.00	\$150.00
Electrical Cable Pedestal		\$75.00
Electrical Service Pole (use required)	\$75.00	\$125.00
Electrical Service Upgrade/Changeout	\$75 (up to 200amp) \$150 (201+ amps)	\$200 (up to 200 amp) \$300 (201+ amps)
Electrical Temporary Power	\$75.00	\$125.00
Elevator	\$200.00	\$300.00

	Fences (over 7ft high)		\$125.00
	Fire Inspection (including foster home care)	\$100.00	\$100.00
	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	\$75.00	\$200.00
	Heater (non-gas)		\$75 and \$20/additional unit
	Hot Water Heater (Change)	\$75.00	\$125.00
	Ice Machine		\$250.00
	Mechanical (HVAC) Changeout	\$125 per system	\$200 per system
	Minimum or Miscellaneous	\$75.00	\$125.00
	Plumbing Changeout	\$75 per system	\$200 per system
	Refrigeration (1-12,000 BTU)		\$60 and \$20/additional
	Re-Inspection	\$75.00	\$125.00
	Reinstate Permit	\$75.00	\$125.00
	Relocation/Elevation (accessory structure)	\$75 and \$0.26/SF	\$75 and \$0.26/SF
	Relocation/Elevation (dwelling)	\$350 and \$0.08/SF (+\$10 HORF fee)	\$450 and \$0.10/SF
	Sign (off-premise)		\$125 and \$2/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/head
	Temporary Office/Construction Trailer		\$200 (\$0 if part of another permit)
	West Carteret Water Service	\$75.00	\$75.00
Penalties*	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

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.

# Planning - Other

Service Provided		Fee Charged
Permit Date Printouts		\$0.25 per page
8.5" x 11'		\$75 and \$0.18/SF
	Black and White	\$0.10 per page
	Color	\$1.00 per page
11" x 17"		
	Black and White	\$0.20 per page
	Color	\$2.00 per page
Large Documents		
	18" x 24"	\$5.00 each
	24' x 36"	\$10.00 each
Structures covered by TSO (Cell towers/turbines/water tanks, etc.)		
	Up to \$25,000	\$330.00
	\$25,001 - \$50,000	\$530.00
	\$50,001 - \$100,000	\$1010.00
	\$100,001 - \$200,000	\$2200.00
	\$200,001 - \$350,000	3540
	\$350,001 - \$500,000	\$4680.00
	\$500,001 - \$750,000	\$6250.00
	\$750,001 - \$1,000,000	\$7830.00
	\$1,000,001 and over	\$7,830 and 1/4 % of excess



# Civic Center Facilities

Facility Rental	Fee Charged	
	Daily Rental Rate	Non-Profit
Main Hall	\$3,200.00	\$2,800.00
Quad 1 or 2 - Waterview	\$800.00	\$750.00
Quads 1 and 2 - Waterview	\$1,600.00	\$1,400.00
Quads 1, 2 and Service Hall	\$1,900.00	\$1,700.00
Quads 3 or 4	\$750.00	\$675.00
Quads 3 and 4	\$1,400.00	\$1,250.00
Quads 3, 4 and Service Hall	\$1,700.00	\$1,550.00
Lobby	\$350.00	\$300.00
Conference Room	\$350.00	\$300.00
Upstairs Meeting Rooms	\$800.00	\$700.00
Room 1 & 2	\$600.00	\$550.00
Room 3	\$200.00	\$150.00
Outdoor Plaza (set for 200 people)	\$500.00	\$400.00
Kitchen (preferred caterers exempt)	\$450.00	\$400.00
Liability Insurance(Required for all Events)	\$300.00	

\*Daily Rental Rates cover eight consecutive hours of occupancy scheduled between 7:00am-11:59pm. Additional hours of occupancy must be coordinated with the Civic Center staff prior to event and will be subject to overtime charges.

\*Discounted rental of facility for early set-up can only be confirmed 14 days prior to event and must be confirmed with the Civic Center staff.

\*All signed contracts require a minimal 50% deposit to be considered definite. The remaining balance is payable one month prior to the event.

\*Insurance coverage is required for all events. See requirement guidelines prior to purchasing.

\*Rates include initial set-up and dismantle of tables, chairs and public address system. All other equipment and changes will be billed at the prevailing rates.

\*Audio visual equipment is available upon request no less than 5 days prior the event.

\*Social Events require full Main Hall rental.

\*Events falling on observed governmental Holidays may be subject to additional labor fees.

\*Prices subject to change based on current market price

# Civic Center Equipment

	Equipment Rental	Fee Charged (Daily Rental Rates)
Audiovisual Equipment:	Microphones with Stand and Cable	\$10.00
	Wireless Microphone (Hand Held or Lapel)	\$75.00
	Mixer Board with 5 Disc CD Player	\$50.00
	Portable Sound System	\$300.00
	200" Pull Down Screen w/ 6,400 Lumens Projector Package	\$350.00
	LCD Projector – 2,500 Lumens	\$200.00
	70" 5K Flat Screen TV Monitor	\$100.00
	Standing Lectern	\$50.00
	Table Top Lectern	\$25.00
	6 ft Tripod Screen	\$20.00
	Portable Stage 12 (4X8 Sections)	\$25.00/section
	Stanchions - 12 ft	\$10.00/each
	Linens / Skirting:	90" Rounds
120" Rounds		\$20.00*/each
52X114 (6ft and 8ft tables)		\$8.00*/each
Napkins (Variety of Colors)		\$.75*/each
*subject to change based on service provider		
Table Skirting 13 ft		\$10.00/each
Table Skirting 21 ft		\$15.00/each
Pipe & Drape (8 ft section)		\$10.00/section
Table Runners (Variety of Colors)		\$3.00/each
Table Cloth Overlays (Variety of Colors)		\$4.00/each
Tables/Accessories:	(50) Square Mirrors	\$1.00/each
	(50) 13" Glass Cylinder Vases	\$3.00/each
	(50) Gold/Red Beads	\$.50/each
	(8) Beach house centerpieces	\$5.00/each
	(10) Fish Bowl centerpieces w/ sand & shells	\$5.00/each
	(10) Wine Bottle centerpieces w/ shells	\$5.00/each
	(50) Number Stanchions	\$.50/each
	(4) Portable Bar	\$150.00/each
		\$10.00 each / \$30.00 with linen
	(10) Bistro/Cocktail Tables	with linen
	(12) Fluted Vases w/ candles	\$12.00/each
(50) Votive w/ candles	\$1.00/set of 4	
Miscellaneous:	Dry Eraser Board	\$25.00
	Additional Markers	\$1.00/each
	Flip Chart with 1 Pad & Markers	\$20.00
Services:	Fax	\$.50/page
	Photocopies	\$.20/page
	Off Duty Police Officer	\$50.00/hour/officer
	Security	\$40.00/hour/officer
	General Labor	\$15.00/hour
	Scissor Lift/Operator (1 hour minimum)	\$75.00/hour
	Extra Trash Pick-up	\$150.00/trip
	Extraordinary Cleaning Services (determined by condition)	\$200.00 and up
Utilities:	Extra Phone Lines	TBD by Century Link
	Conference Telephone	\$25.00
		\$35.00 per 120 volt / \$60 per 240 volt/single phase
	Electrical Outlets (Booths)	volt/single phase



# Senior Center

Service Provided		Fee Charged		
Yoga		\$20 for six week series		
Zumba Gold		\$4 per person/per class		
<b>Center Rental Fees:</b>		<b>Senior Citizen Groups</b> <i>(must be non-profit w/ all members/attendees over age 50)</i>	<b>Private Parties or Clubs/Meetings</b>	<b>County Government Offices</b>
Entire Multi-Purpose Room	4 hour minimum required	\$300 refundable deposit + \$80.00/hour	Up to \$500.00 refundable deposit + \$125.00/hour	\$70.00/hour
Each Section of Multi-Purpose Room (divides into three rooms)	4 hour minimum required	\$50.00 refundable deposit per section + \$60.00/hour	\$150.00 refundable deposit per section + \$65/hour	\$40.00/hour
Classrooms / Conference Room	2 hour minimum required	\$45.00 refundable deposit + \$50.00 per hour	\$100.00 refundable deposit + \$60.00/hour	\$40.00/hour
Kitchen Rental (not equipped for food preparation; steam table and microwave available to licensed caterers)	Refrigerator, freezer, deep sinks, & ice machine are included	\$75.00	\$100	\$50.00
	Ice machine only	\$30.00	\$35.00	\$25.00

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

Service Provided		Fee Charged
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

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	\$400 per team per season
Adult Coed Soccer League	\$400 per team per season
Adult Coed Volleyball League	\$400 per team per season
Adult Softball	\$400 per team per season
Holiday / Spring Break Camp	\$40 per day per participant
Summer Camp	\$150 per week per participant
Miscellaneous Program Fee	\$5 - \$200
Race / Event Equipment Rental	\$10-\$250 based on needs. \$100 refundable damage
Race Staff	\$30 per hour per staff member
Youth Basketball	\$60 per participant, all ages
Youth Volleyball	\$50 per participant
Athletic Field Usage	\$50 per hour-non-County organization; per field \$25 per hour-non-County organization (in addition to field fee); per field
Athletic Field Lights	70/30 % revenue split with contractor
Charge to contracted instructor	\$200 per season (refunded if left in good clean condition)
Concession Stand Deposit	\$200 per season
Concession Stand Usage	
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	\$35 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 \$150 per field County organization / \$300 per field non-County organization
Tournament Fee - all sports	per field per staff member after regular schedule
Tournament Staff	\$35.00/hour
Tournament Maintenance Supplies	varies based on requests \$5.00-\$50.00
Western Park Community Center	
	Large Meeting Room
	\$25.00/hour-nonprofit \$50.00/hour-County resident \$75.00/hour-non County resident
	Classrooms I or II
	\$10.00/hour-nonprofit \$20.00/hour-County resident \$25.00/hour-non County resident
	Entire Building
	\$50.00/hour-nonprofit \$100.00/hour-County resident \$150.00/hour-non County resident
Fort Benjamin Recreation Center	
	Large Meeting Room
	\$25.00/hour- nonprofit \$50.00/hour-County resident



		\$75.00/hour-non County resident
		\$15.00/hour-nonprofit
	Game Room	\$30.00/hour-County resident
		\$35.00/hour-non County resident
	Exercise Room	\$15.00/hour-nonprofit
		\$30.00/hour-County resident
		\$35.00/hour-non County resident
	Entire Building	\$50.00/hour-nonprofit
		\$100.00/hour County resident
		\$150.00/hour-non County resident
	Fort Benjamin Park Bandshell	\$25.00/hour-nonprofit
		\$50.00/hour-County resident
		\$100.00/hour-non County resident
Credit Card Processing fee*		*at prevailing rate
Return Check fee		\$25.00
Professional Catering Fee	payable 30 days after event	10% of gross food revenue



# 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)

**ACFR (Annual Comprehensive 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.

**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 111<sup>th</sup> 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 CI 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.

**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.

**CRS (Community Rating System):** Voluntary incentive program that recognizes and encourages community floodplain management practices that exceed the minimum requirements of the NFIP.

**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.

**HMPG (Hazard Mitigation Grant Program):** Provides funding to state, local, tribal and territorial governments so they can develop hazard mitigation plans and rebuild in a way that reduce, or mitigates, future disaster losses in their communities.

**HPV (Human Papillomavirus):** Sexually transmitted virus.

**HRIS (Human Resources Information System):** Software that helps manage and automate core HR processes and store employee data.

**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.

**NAVAIDS:** Signals, markers, or equipment that helps with navigation, especially for aviation and nautical travel.

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

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

**NCDOT (North Carolina Department of Transportation):** Ensures the safety and efficiency of transportation within the State of NC.

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

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

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

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

**NCGS (North Carolina General Statute):** Governing statute passed by the North Carolina General Assembly.



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

**NFIP (National Flood Insurance Program):** Provides affordable insurance to property owners and encourages communities to adopt and enforce floodplain management regulations.

**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.

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

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

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

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

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

**SPEAK:** The new Carteret SPEAK program (formerly Rape Crisis). SPEAK stands for Support, Prevention, Empowerment, Advocacy, and Knowledge.

**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.

