



ADOPTED BUDGET
FISCAL YEAR
2015



CARTERET COUNTY
NORTH CAROLINA



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ADOPTED BUDGET

FISCAL YEAR
2015





Carteret County Adopted Budget

Fiscal Year 2014 – 2015

Board of Commissioners

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

County Manager

Russell Overman

County Officials

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

*Elected County Officials



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Carteret County
North Carolina**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

TABLE OF CONTENTS

Mission Statement.....	iv
Organizational Chart.....	v
Priorities.....	vi
Guide to Using the Budget.....	vii
County Profile.....	viii
County Cultural Information.....	x
Coat of Arms.....	xi
Map of Carteret County.....	xii

Overview

Budget Message.....	1
Budget Summary.....	9
Fund Structure.....	9
Budget Process.....	11
Consolidated Funds Summary.....	14
Revenue and Expenditure Statement.....	18
Revenue Summary.....	24
Expenditure Summary.....	31
Other Funds Summary.....	35
Summary of Expenditure by Service Area.....	38
Fund Balance Summary.....	41
Fund Transfer.....	42
Debt Management.....	43
Positions Summary.....	52
Capital Equipment & Capital Improvements.....	58

General Fund

General Fund Introductions.....	59
General Fund Revenue.....	61
General Government	
Governing Body.....	63
Administration.....	64
Information System.....	66
Finance.....	68
Human Resources.....	70
Tax.....	73
Legal.....	76
Court Facilities.....	77
Elections.....	78
Register of Deeds.....	81
Public Buildings.....	83

Public Safety	
Sheriff Division.....	85
Paramedic Operation.....	89
Emergency Management.....	91
Fire Marshal.....	92
Consolidated Communications.....	93
Rape Crisis.....	95
Medical Examiner.....	98
Animal Control.....	99
Transportation	
Airport.....	101
Harbor Authority.....	102
CCATS Transportation.....	103
Environmental Protection	
Forest Fire Control.....	107
Waste Collections.....	108
Public Works.....	110
Economic & Physical Development	
Special Appropriations.....	113
Planning & Development.....	114
General Services.....	117
Shore Protection.....	119
Cooperative Extension.....	120
Human Services	
Health Services.....	123
Environmental Health.....	137
Other Health & Human Services.....	139
Aging.....	140
Department of Social Services.....	143
Veterans Services.....	147
Education	
Carteret County Board of Education.....	151
Carteret Community College.....	154
Culture & Recreation	
Senior Center.....	155
Library.....	156
Parks & Recreation.....	157
Civic Center.....	161
Debt Service.....	165
Non-Departmental.....	166

Other Funds

Emergency Telephone System.....	167
Salter Path Special Tax District.....	168
Water Special Tax District.....	169
Rescue Squad Districts.....	170
Fire Districts.....	171
Occupancy Tax.....	172
County Capital Improvements.....	173
County Capital Reserve.....	174
School Special Projects.....	175
Water Fund.....	177

Capital Improvements Plan

Introduction.....	179
Summary of County Capital Project Expenditures.....	182
Summary of Board of Education Capital Projects Expenditures.....	193

Appendix

Budget Ordinance.....	199
Financial & Budgetary Policies.....	209
Property Tax Levies & Collections.....	224
Schedule of Ten Largest Taxpayers.....	226
Schedule of General Fund Balances.....	228
Property Tax Rates.....	232
Ratios of Outstanding Debt by Type.....	234
Principal Employers.....	236
Unemployment Rates Comparisons.....	237
Demographic Statistics.....	238
Miscellaneous Statistics.....	239
Glossary.....	240

MISSION STATEMENT

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

OUR VISION for CARTERET COUNTY

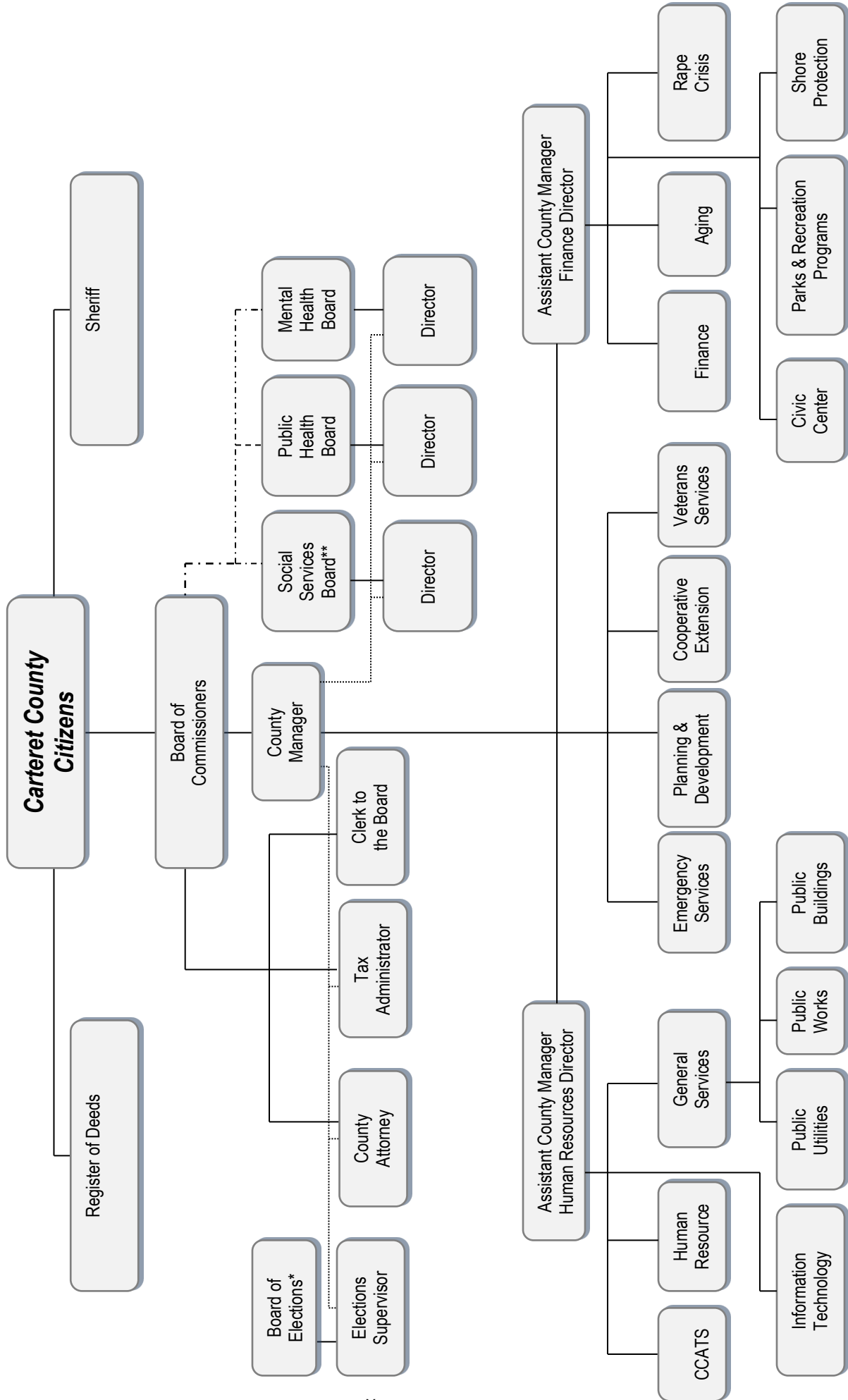
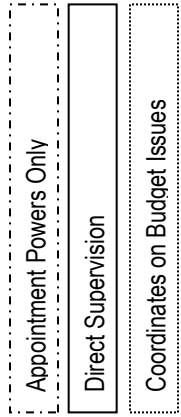
Carteret County Board of Commissioners promotes an “Over the Horizon” vision, which incorporates the implementation of:

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

The Carteret County
Board of Commissioners

*The State Board of Elections appoints the 3 member Board of Elections from names submitted by the state chairs of the Democratic and Republican Parties
 **The Commissioners appoint 2 members to the DSS Board; the North Carolina Social Services Commission appoints 2; the Carteret County DSS Board appoints the fifth member
 ***Director is state employee

Organizational Chart ~ Carteret County



Carteret County Priorities Fiscal Year 2014 – 2015

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

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

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

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

Guide to Using the Fiscal Year 2015 Operating Budget

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

1. The document is arranged with the *Budget Message* at the front. The County Manager's transmittal letter provides a good introduction to the budget and the major revenue and expenditure issues are reflected in the 2015 fiscal year. A summary of information follows the budget message. A *summary of the budget* is included here, along with a description of the budget process, fund balances, staffing, and capital items.
2. Information in the middle part of the document is presented by fund type, and is contained behind the tabs marked "*General Fund*" and "*Other Funds*". The *General Fund* is the County's operating fund and accounts for the following functions:

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

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

Special Revenue Funds:

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

Capital Projects Funds:

County Capital Reserve Fund
County Capital Improvements Fund
School Capital Fund

Enterprise Fund:

Water Fund

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

4. The Five Year Capital Improvement Plan is behind the "*Capital Improvement*" tab. It contains information about current capital projects and provides a schedule of projects for FY 15-19. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The *Appendix* contains information on a variety of topics, including the *budget ordinance*, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

Carteret County Profile

A Brief History of Early Carteret County

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

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

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

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

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

Carteret County Today

Today, Carteret County is one of the most rapidly growing counties in North Carolina. The County is located on the central coastline of North Carolina with over 60,000 residents living in or around municipalities and rural "Down East" maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the "Crystal Coast". The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are jagged by river inlets, bays and sounds, has an average elevation of twelve feet above sea level. The weather is mild in Carteret County with an average annual temperature of 64 and relative humidity of 75 percent. The average rainfall is 46.45

inches. Eleven municipalities are located within the county, and Morehead City is the largest. Beaufort, the third oldest town in North Carolina, serves as the county seat. Carteret County has established itself as a premiere vacation spot, with attractions such as Fort Macon State Park, North Carolina Aquarium, North Carolina Maritime Museum, and Cape Lookout National Seashore. Tourism in Carteret County has an estimated economic impact of \$250 million annually.

Government Structure

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

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

Interesting Places

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

Cape Lookout National Seashore

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

Cape Lookout National Seashore is 56 miles of undeveloped beach stretching over 4 barrier islands from Ocracoke Inlet to Beaufort Inlet.

The regular season for climbing the Cape Lookout Lighthouse begins the second week in May and goes through the third full weekend in September. The top of the lighthouse is a great place to view the beautiful Cape Lookout Seashore.

Fort Macon State Park

<http://www.ncparks.gov>

Fort Macon State Park offers public access to the surf, sun and sand of the Crystal Coast, as well as being home to a Civil War fort with an intricate and unique history.

Fort Macon State Park is located at the eastern end of bogue banks and is surrounded on three sides by water.

NC Aquarium at Pine Knoll Shores

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

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

Core Sound Waterfowl Museum

<http://coresound.com>

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

NC Maritime Museum in Beaufort

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

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

For More Information

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

Carteret County Coat of Arms

Description

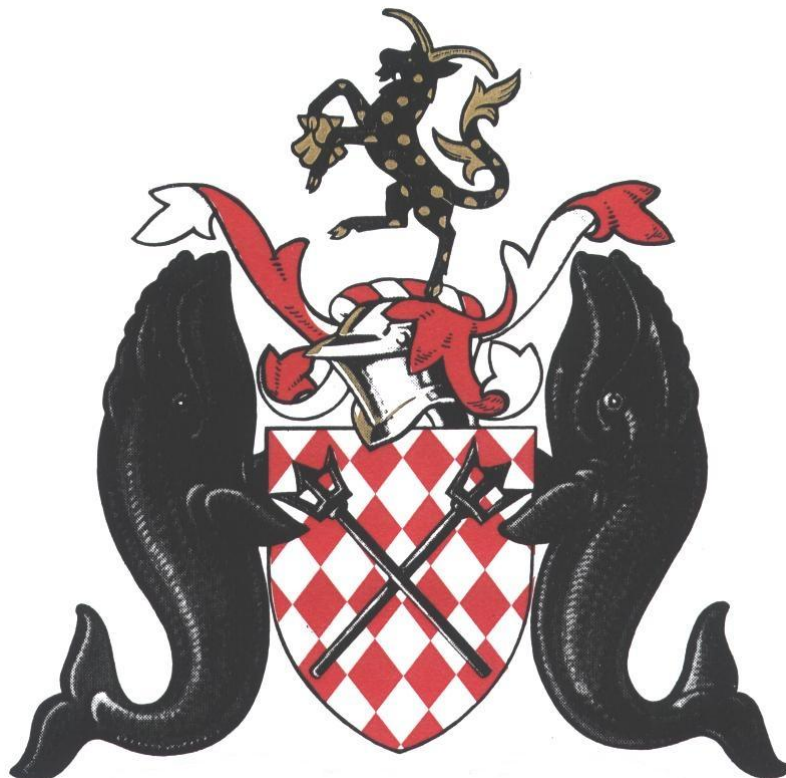
The silver –*Argent*– “diamonds or *Lozengy*– on the shield are representative of the Carteret Family, as the original Carteret Coat of Arms consisted of four silver lozenges on a red –*Gules*– field. The Tridents –*Sable* (black) *Saltire* (across the shield) are three pronged spears representative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

History

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

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

Data compiled by Charles O. Pitts, Jr.



North Carolina



Carteret County

Population	69,092
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

Board of Commissioners

Jonathan Robinson, Chair
Robin V. Comer, Vice-Chair
Elaine O. Crittenton
Jimmy Farrington
Terry Frank
John Gregory Lewis
Bill Smith



County Manager
W. Russell Overman
russello@carteretcountync.gov

Clerk to the Board
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jeanetted@carteretcountync.gov

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May 5, 2014

Dear Board of Commissioners and citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2014 – 2015. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound practices Carteret County government has established and embraced.

BUDGET PROCESS

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 2, 2014. 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, 2014.

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

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

HIGHLIGHTS

- General Fund revenue maintains same tax rate
- Increases education funding
- Funds capital improvement projects for education and County.
- Develops a County facilities master plan.
- Includes funding for courthouse security improvements.

BUDGET IN BRIEF

The recommended budget for all funds is \$98,835,585, a 2.52% increase from the 2014 fiscal year amended budget as of March 31, 2014. The increases are primarily due to increased funding for education, park improvements, and the additional 1% occupancy tax levied by the Board of Commissioners in FY14. The county's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2014 as of 3/31/14	RECOMMENDED BUDGET FY 2015
GENERAL FUND	\$78,572,162	\$81,526,400
SPECIAL REVENUE FUNDS	12,860,668	13,169,065
CAPITAL PROJECT FUNDS	4,061,092	3,245,120
ENTERPIRSE FUND	914,435	895,000
TOTAL BUDGET	<u>\$96,408,357</u>	<u>\$98,835,585</u>
Percent Change from FY14		2.52%

As in previous years, a variety of issues continue to make the budget preparation challenging. However, we are more optimistic about North Carolina's economy. Over the last few years, North Carolina has lagged behind national economic performance. However, in Dr. John Connaughton's, UNCC's Babson Capital Professor of Financial Economics March 11, 2014 state economic forecast, he finds that North Carolina's GSP gained in 2013, with an expected growth of 2.5 percent. In 2013, the state gained 64,000 jobs, and the unemployment rate dropped to 6.9 percent in December 2013 compared to 9.5 percent in December 2012. The national unemployment rate for December 2013 was 6.7 percent and Carteret County's rate was 6.4% compared to 9.30% in December 2012. The economic forecast projects the GSP to expand 3 percent in 2014. Noted factors contributing to the growth include a stable federal budget outlook, stronger consumer confidence, and sustained increases in housing prices. In addition, all 15 economic sectors are expected to grow led by agriculture at 11.9 percent and construction 4.2 percent. This projected job growth should lead to a lower state's unemployment rate that is projected to be 6 percent by the end of the calendar year. As the economy is improving, staff continues to recommend conservative budgeting.

Although key economic indicators point to an improving state economy, the State of North Carolina continues to face budget challenges. Based on the consensus forecast between the General Assembly's Fiscal Research Division and the NC Office of State Budget and Management, state revenues are on track within budget forecasts. Corporate tax collections and sales tax collections are above expectations. Medicaid cost overruns are expected again this year. However, the overrun is projected to be approximately \$140 million compared to a \$450 million overrun last year.

The Governor is expected to release his proposed adjustments to the second year of the state's 2013-15 biennial budget in May. The Governor has already released his plan to increase teacher pay which will impact our local school system budget.

As stated above, the County has an improving economy as well as an increased demand for public education funding, public safety, and capital improvements. As a result of these issues, the budget staff and individual departments reviewed current service levels and budgets, with an emphasis on streamlining governmental services and improving efficiency. The FY 2015 recommended budget provides resources to maintain County services at the same level with some expansion of services.

MAJOR BUDGET INITIATIVES

1. Operate within a fiscally responsible framework
2. Improve public safety
3. Increase education operating and capital funding
4. Improve efficiency in County programs

5. Complete the development of a County facilities master plan
6. Develop a preventative maintenance program
7. Improve transportation services
8. Seek opportunities to improve waterways
9. Improve Health and Human Services

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

Budget Summary

General Fund

The recommended FY 15 General Fund budget is \$81.53 million, 3.76% increase from the \$78.57 million FY 14 amended budget. The increases are primarily due to the following: general government increase in technology capital needs, and tax revaluation expenses, public safety expenses for court house security and emergency services, transportation expenses, health programs in human services, education operating expenses, capital improvements for our parks and implementation of the compensation and classification study. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes - The total assessed value for the recommended budget is \$15.31 billion with a general fund recommended tax rate of 29 cents per \$100 assessed valuation. This reflects a \$59 million (.39%) increase in assessed values from FY14 budget assessed values. Based on the current assessed value of \$15.31 billion, this will generate approximately \$43.19 million revenue. Property tax revenue is approximately 54.49% of general fund budget. Beginning fiscal year 2014, NC Department of Motor Vehicles began billing and collecting motor vehicle taxes for all local governments, and then remits the collections to counties on a monthly basis. This change eliminated a four month motor vehicle tax billing and collection lag from when the vehicle tag renewal fees were due to the state. Therefore last fiscal year, the County received approximately \$400 thousand catch up revenue that is not recurring, and thus is not available to budget in FY15.

Sales Tax – Sales tax is projected to be \$12.24 million for FY 15. This is a 6.16% increase from FY 14. The increase is due to growth in the economy and FY14 sales tax projections are estimated to exceed the FY14 budget amounts. Sales tax is 15.01% of the General Fund budget, the County's third largest revenue source.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at \$13.69 million, 6.40% increase from FY 14 amended budget. Intergovernmental revenue support human services programs such as social services, public health and aging, as well as CCATS transportation. Intergovernmental revenue is 16.79% of the General Fund budget.

Investment earnings are budgeted \$250,000 for the general fund, a \$50,000 decrease from FY 2014. Interest rates and investment returns continue to be projected very low.

Expenditures

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

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

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

General Government: Initiatives #1 and #4

The FY 15 budget recommends increased operations funding in the Tax Department for the County's upcoming revaluation. The County performs real property assessed value revaluations on a four year cycle. The last revaluation was effective fiscal year 2012, making this current revaluation effective fiscal year 2016. However, the Tax Department will be performing much of the work this fiscal year, 2015. In addition, the recommended budget increases operating and capital funding for the Information Technology and Register of Deeds Departments.

Public Safety: Initiatives #1 and #2

The FY 15 budget expands services for the court system. Funding is included to increase Sheriff bailiff part time positions in the court facilities, as well as fund building security improvements.

Transportation – Initiatives #1, #4 and #7

The FY 13 budget transitioned the Carteret County Area Transportation Program (CCATS) from a contracted managed system to an in-house operated program. By operating the program in house, the County is able to operate the program more efficiently. It is recommended in the FY 15 budget to add an operations supervisor position. This position is needed for operations to improve efficiency, effectiveness, and provide better service to the riders. The FY 15 budget projects the operations to break even.

Human Services – Initiatives #1, 4, and 9

The human services area is the second largest expenditure function of the general fund, 16.64%. Of the \$16.44 million funding, \$11.35 million is Social Services funding and \$3.72 million is public health funding. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.02 million for these programs.

In June 2012, the North Carolina General Assembly enacted legislation which authorized counties to reorganize and consolidate their local human services to improve efficiency in administrating, streamlining, and delivering these human services programs. In April 2014, the Board of Commissioners voted to consolidate health and human services. Our citizens will benefit from having a single line of authority directing human service delivery to our citizens. Currently, human service delivery is fragmented, and this change should lead to an approach to service delivery that eliminates the confusing jumble of protocols and procedures that inevitably exists across multiple individual agencies. In addition, our County employees will operate under a single set of personnel policies; have clear lines of authority and responsibility for each program area. Finally, having a single Consolidated Human Services Board that is appointed by the Board of Commissioners and serving as the local policy and rule making arm of the consolidated agency will streamline administrative operations.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$24.31 million, 29.82% of the County's total budget. In addition, School System and Community College debt service total \$7.96 million. Recommended operating funding for the School System is \$700,000 more than the current year or \$19.55 million. The School System ranked seventeenth in the state in local funding per ADM during 2013 fiscal year; 2014 fiscal year information is not available. Community College recommended operating funding is \$309,045 more than the FY 14 amended budget, or \$2,440,000. The recommended budget does not increase capital funding for the School System or the Community College.

Fund Balance - Initiative #1 The budget, as presented, appropriates \$1.975 million general fund balance to balance revenues and expenditures. \$975,000 of the fund balance appropriation is intended to fund capital projects. Fund balance is projected to be 38% of general fund expenditures on June 30, 2014. Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities.

Employee Pay and Staffing

The recommended budget provides funding for a multiple year phase in of the classification and compensation study that was contracted in FY14. The purpose of the study is to indicate the County's current position and its ability now and in the future to recruit and retain talented employees as the County seeks to provide quality service. The study will determine what actions should be taken, if any, to avoid loss of qualified talent and minimize difficulties in recruiting new employees while competitively compensating current personnel. The study is in the final stages, and will be presented for consideration before the budget is adopted. In addition, the budget recommends funding 5 new positions.

- Register of Deeds: Register of Deeds I (part time to full time)
- Rape Crisis: Therapist (grant funded)
- CCATS Department: Operations Supervisor
- Health Department: Registered Nurse and Dental Hygienist

Other Funds

County Capital Improvements Fund – Initiative #4 The recommended capital improvements fund is \$1,199,000. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department, improve park lighting by installing lights for tennis, soccer fields and basketball courts at Freedom, Western, Fort Benjamin, and Swinson Parks. In addition, funding is provided to improve courthouse security. Building and facility needs are not addressed due to the facilities master plan outcome that will impact the County's five year capital improvements plan that is developed in FY15.

Water Taxing District Special Revenue Fund – In 2010, the Board of Commissioners established this district to provide funding for the operating, debt service, and capital improvements of the water system. The total budget is \$336,000 with \$324,000 transferring to the water fund. The recommended district tax rate is 5.5 cents per \$100 assessed property value, the same rate as FY14.

Water Fund –The recommended water fund budget is \$895,000, 2.13% decrease from the FY143 amended budget. The water fund has approximately 1,110 customers. The budget proposes no rate increase to water users. However, the budget includes \$324,000 in transfers from the special revenue water taxing district fund that is necessary to balance the water fund budget. The recommended budget includes \$20,000 capital equipment, and \$270,035 in debt service for state revolving loans as well as the USDA revenue bonds. No major water system improvements are planned for the foreseeable future. County staff will continue seeking ways to increase the customer base.

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

- Complete a 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.
- Develop a plan to deliver fire and EMS services throughout the county in the most efficient and cost effective means.
- Continue to seek methods of maintaining waterways.
- Implement consolidation of human services.
- Evaluate courthouse security.

The preparation and recommendation of this budget cannot be accomplished without a team effort. Special acknowledgement and gratitude is extended to the Assistant County Manager Finance and her staff for their assistance and commitment in preparing this recommended budget.

Respectfully submitted,



W. Russell Overman

County Manager

Addendum to the Budget Message

The Board of Commissioners increased the County Manager's recommended budget approximately \$8.41 million, or \$5.37 million net of fund transfers. The General Fund increased \$4.90 million with the majority of the increase for education funding. Public Schools operating funding increased approximately \$1.47 million and capital appropriations increased approximately \$2.85 million. The capital increase is a one-time fund balance infusion of funding for building and other capital improvements. The operating expense increase was funded by increasing ad valorem taxes one cent per \$100 per assessed value of real and personal property.

Other funds increased approximately \$3.71 million. As stated above, the largest increase was due to increasing school capital funding \$2.85 million with a General Fund transfer into the School Capital Fund. Other increases were in the Rescue and Fire Districts Funds for public safety needs including capital and operating funding. The County Capital Improvement Fund increased \$200,000 to partner with a municipality for a park expansion. Below is a list of changes from the recommended budget to the adopted budget.

FY 2014 - 2015 Recommended Budget Revenues \$ 98,835,585

Revenue Summary Changes

General Fund Revenue Changes

Ad Valorem Taxes	\$ 1,489,000	
Intergovernmental	100,600	
Miscellaneous	34,000	
Appropriated Fund Balance - General Fund	3,279,210	
Total General Fund Changes	4,902,810	4,902,810

Other Funds Revenue Changes

Rescue Districts Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.
 The Board of Commissioners increased \$119,230 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$310,675. 429,905

Fire Districts Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.
 The Board of Commissioners decreased \$92,835 ad valorem property tax revenue and increased the amount of districts' reserves appropriation by \$127,360. 34,525

County Capital Improvements

Increased transfer from General Fund by \$200,000. 200,000

School Special Projects Fund

Increased transfer from General Fund by \$2,847,000. 2,847,000

FY 2014 - 2015 Adopted Budget Revenues **\$ 107,249,825**

FY 2014 - 2015 Recommended Budget Expenditures \$ 98,835,585

Expenditure Summary Changes

General Fund Expenditure Changes

Countywide			
The Board of Commissioners decreased funding countywide for hospitalization insurance. The funding was decreased \$45,580.			(45,580)
Elections			
The Board of Commissioners decreased Elections by \$46,335. The decrease was due to no runoff election needed in July from the Primary elections in May.			(46,335)
Sheriff Bailiff			
The Board of Commissioners decreased funding for part-time wages \$40,000.			(40,000)
Sheriff Jail			
The Board of Commissioners increased funding for inmate housing \$50,000.			50,000
Social Services Programs			
The Board of Commissioners increased funding \$19,200 due to an increase in special children adoption funding.			19,200
Debt Service			
The Board of Commissioners increased funding for payment of debt principal \$115,400.			115,400
Board of Education			
The Board of Commissioners increased operating funding \$1,465,000 which includes \$15,000 increase for Charter School expense.			1,465,000
Community College			
The Board of Commissioners increased funding \$66,210 for roof replacement.			66,210
Transfers			
• To School Projects – increased \$2,847,000	\$	2,847,000	
• To County Capital Improvements – increased \$200,000		200,000	
Total Transfers changes		<u>3,047,000</u>	3,047,000
Contingency			
• Appropriation – decreased \$8,706	\$	(8,706)	
• Courthouse Security – increased \$230,000		230,000	
• JCPC - increased \$50,621		50,621	
Total Contingency changes		<u>271,915</u>	271,915
Total General Fund Expenditure Changes			<u>4,902,810</u>

Other Funds Expenditure Changes

Rescue Districts Fund			
The Board of Commissioners increased \$119,230 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$310,675.			429,905
Fire Districts Fund			
The Board of Commissioners decreased \$92,835 ad valorem property tax revenue and increased the amount of funding that would decrease districts' reserves by \$127,360.			34,525
County Capital Improvements			
The Board of Commissioners increased funding \$200,000.			200,000
School Special Projects			
Increased funding \$2,847,000 for capital.			<u>2,847,000</u>

FY 2014 - 2015 Adopted Budget Expenditures \$ 107,249,825

Budget Summary

Fund Structure

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

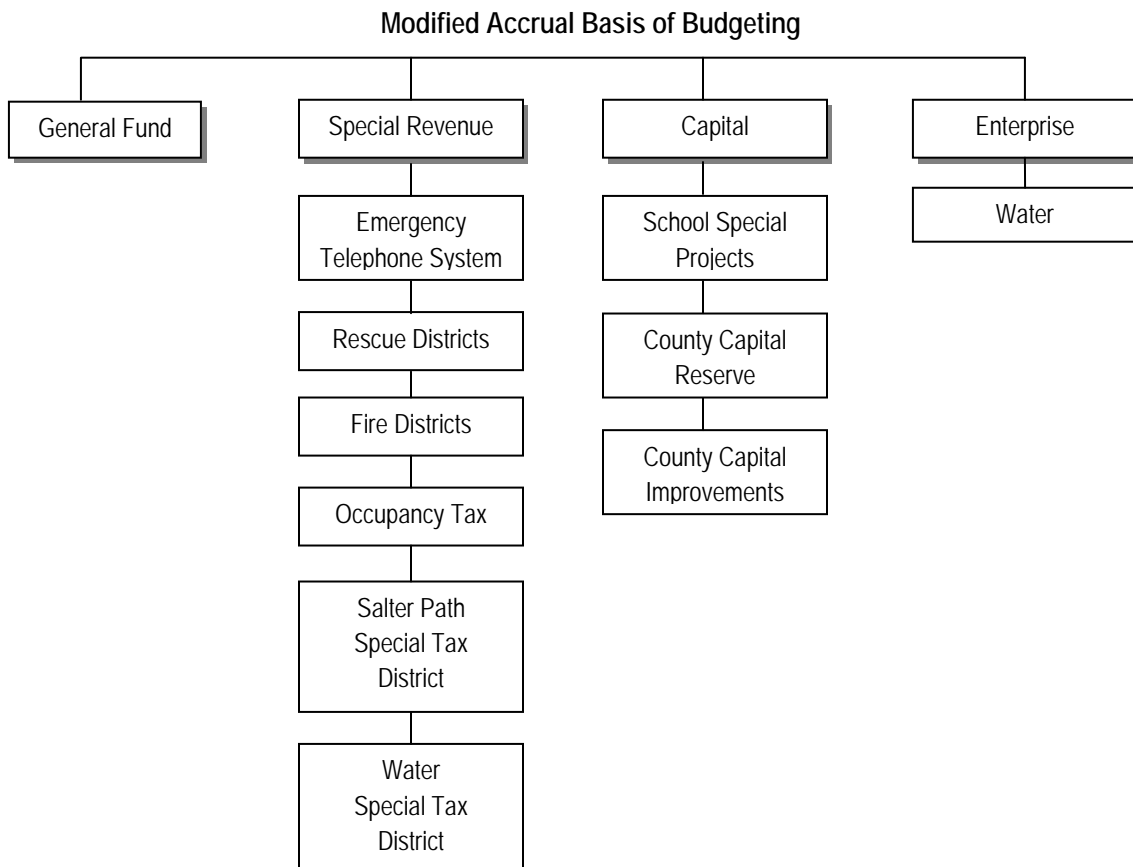
The County has one major fund, the general fund. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Any fund that is less than 10% is considered a nonmajor fund. Below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

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

Basis of Accounting and Budgeting

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

Carteret County Fund Structure By Budgetary Basis



Budgetary Control

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

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

Budget Process

Legal Budget Requirements

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

Budget Preparation Calendar

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

Departmental Requests

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

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

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

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

Budget Planning Phase	The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision making process which includes both short and long range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed
Budget Development Phase	Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with department being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.
Policy Development Phase	The Commission met during February to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.
Budget Review And Modification Phase	The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.
Budget Adoption Phase	The County Manager's recommended budget is presented on May 5, 2014 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, 2014. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2014. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.
Budget Implementation Phase	Departments are accountable for budgetary control throughout the fiscal year. The Finance Department monitors and analyzes revenues and expenditures throughout the year. Expenditures and revenue patterns are examined on a weekly basis. The Finance Department also provides quarterly financial reports disclosing the County's actual revenue, expenditures as compared to the adopted budget.

The budget may be amended throughout the fiscal year. The Board of Commissioners may amend the budget by a majority vote. In addition, the county manager is authorized to approve transfers between departments not to exceed \$20,000 per occurrence. Transfers between departments that exceed this amount require Board approval. The County's budget is available on the County's website, www.carteretcountync.gov

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

February 17, 2014	Board of Commissioners adopt budget calendar
January 15	Staff Meeting to distribute budget materials to department head
March 11	Board of Commissioners Planning Workshop
January 15– February 14	Departments prepare budget request
February 14	Department budgets due to Finance Department
February 14 – March 14	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 01 – April 11	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 20	Community College and County Schools budget due to County Manager and Finance Department
May 5	Recommended budget presented to the Board of Commissioners.
To be Established	Board of Commissioners to review recommended budget and conduct budget workshops.
May 18	Advertise public hearing for annual budget.
June 2	Public hearing held by Board of Commissioners
June 23	Board of Commissioners adopt annual budget

▪ **Budget Assumptions**

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

- Modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budget conservatively with the anticipation of low interest rates through the 2015 fiscal year. This is based on Federal Reserve indications.

**Consolidated Funds Summary
Fiscal Year 2015**

The following chart presents a consolidated summary for Fiscal Year 2015 of all funds, including revenue sources and expenditures.

	Governmental Funds			Enterprise Funds	
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund	Total Budget
Financial Sources					
Ad Valorem	45,909,000	5,467,230	-	-	51,376,230
Other Taxes	12,284,000	7,073,200	-	-	19,357,200
Permits & Fees	2,657,800	-	-	-	2,657,800
Intergovernmental	13,792,074	454,000	-	-	14,246,074
Sales & Services	3,058,110	-	-	-	3,058,110
Interest Earnings	250,000	3,000	2,120	1,000	256,120
Water Revenue	-	-	-	570,000	570,000
Miscellaneous	103,516	-	-	-	103,516
Total Estimated Financial Sources	78,054,500	12,997,430	2,120	571,000	91,625,050
Expenditures					
General Government	7,037,140	-	75,535	-	7,112,675
Public Safety	10,881,115	7,686,495	317,585	-	18,885,195
Transportation	1,149,285	-	-	-	1,149,285
Environmental Protection	3,476,330	-	-	-	3,476,330
Economic & Physical Development	2,868,890	2,777,500	-	-	5,646,390
Human Services	16,450,705	-	-	-	16,450,705
Education	24,196,210	-	4,500,000	-	28,696,210
Cultural & Recreation	3,307,715	-	1,399,000	-	4,706,715
Non Departmental	3,224,420	-	-	-	3,224,420
Water Operations	-	-	-	589,965	589,965
Capital Outlay	-	-	-	20,000	20,000
Principal Retirement	6,257,900	-	-	186,035	6,443,935
Interest and Fiscal Charges	2,104,500	-	-	84,000	2,188,500
Total Expenditures	80,954,210	10,463,995	6,292,120	880,000	98,590,325
Excess (deficiency) of revenues over(under) expenditures	(2,899,710)	2,533,435	(6,290,000)	(309,000)	(6,965,275)
Other Financing Sources and Uses					
Sale of Property	25,000	-	-	-	25,000
Appropriated reserve fund balance	261,000	-	-	-	261,000
Other Transfers	(5,475,000)	(3,169,500)	-	(15,000)	(8,659,500)
Transfers	2,834,500	-	5,475,000	324,000	8,633,500
Total Other Sources (Uses)	(2,354,500)	(3,169,500)	5,475,000	309,000	260,000
Net Increase (Decrease) in Fund Balance	(5,254,210)	(636,065)	(815,000)	-	(6,705,275)
Fund Balance July 1	45,936,777	3,513,491	2,310,891	805,268	52,333,363
Fund Balance June 30	40,682,567	2,877,426	1,495,891	805,268	45,628,088

Combined Revenue and Expenditures All Funds

	Actual FY 2013	Amended FY 14	Adopted FY 15	Percentage Change FY 14 to FY 15	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$ 50,110,264	\$ 49,958,195	\$ 51,376,230	2.84%	48.31%
Other Taxes	18,218,850	17,586,000	19,357,200	10.07%	18.20%
Permits & Fees	2,766,236	2,632,300	2,657,800	0.97%	2.50%
Intergovernmental	13,544,706	13,390,027	14,246,074	6.39%	13.39%
Sales & Services	2,746,504	3,110,283	3,058,110	-1.68%	2.88%
Interest Earnings	(72,150)	302,695	255,120	-15.72%	0.24%
Miscellaneous	2,147,979	91,975	128,516	39.73%	0.12%
Other Financing Sources	27,246,175	8,422,447	15,275,775	81.37%	14.36%
Total	\$ 116,708,564	\$ 95,493,922	\$ 106,354,825	11.37%	100.00%
Expenditures					
General Government	\$ 5,766,580	\$ 7,184,515	\$ 7,112,675	-1.00%	6.69%
Public Safety	17,548,136	18,454,792	18,885,195	2.33%	17.76%
Transportation	2,658,305	1,087,095	1,149,285	5.72%	1.08%
Environmental Protection	3,201,948	3,434,831	3,476,330	1.21%	3.27%
Economic & Physical Development	12,730,129	7,548,429	8,479,890	12.34%	7.97%
Human Services	14,814,576	16,696,202	16,450,705	-1.47%	15.47%
Education	23,321,757	24,932,315	28,696,210	15.10%	26.98%
Cultural & Recreation	2,904,739	3,530,502	4,706,715	33.32%	4.43%
Debt Service	24,049,045	8,603,382	8,362,400	-2.80%	7.86%
Non Departmental	10,340,324	4,021,859	9,035,420	124.66%	8.50%
Total	\$ 117,335,538	\$ 95,493,922	\$ 106,354,825	11.37%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$ 575,338	\$ 583,260	\$ 570,000	-2.27%	63.69%
Water Non Operating	232,281	331,175	325,000	-1.86%	36.31%
Total	\$ 807,619	\$ 914,435	\$ 895,000	-2.13%	100.00%
Expenditures					
Water Operating	\$ 830,160	\$ 601,420	\$ 609,965	1.42%	68.15%
Water Nonoperating	176,931	313,015	285,035	-8.94%	31.85%
Total	\$ 1,007,091	\$ 914,435	\$ 895,000	-2.13%	100.00%
Entity Totals					
Total Entity Revenues	\$ 117,516,183	\$ 96,408,357	\$ 107,249,825	2.52%	100.00%
Total Entity Expenditures	\$ 118,342,630	\$ 96,408,357	\$ 107,249,825	2.52%	100.00%

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 24

	Actual	Amended	Adopted	Percentage	Percent of
	FY 13	FY 14	FY 15	Change FY	Fund Total
				14 to FY 15	
General Fund					
Revenues					
Ad Valorem	\$ 44,356,071	\$ 44,496,000	\$ 45,909,000	3.18%	53.12%
Other Taxes	12,191,124	11,574,000	12,284,000	6.13%	14.21%
Permits & Fees	2,766,236	2,632,300	2,657,800	0.97%	3.08%
Intergovernmental	13,045,286	12,868,127	13,792,074	7.18%	15.96%
Sales & Services	2,746,504	3,110,283	3,058,110	-1.68%	3.54%
Interest Earnings	(77,851)	300,000	250,000	-16.67%	0.29%
Miscellaneous	2,147,979	91,975	128,516	39.73%	0.15%
Other Financing Sources	17,285,201	3,499,477	8,349,710	138.60%	9.66%
Total	\$ 94,460,550	\$ 78,572,162	\$ 86,429,210	10.00%	100.00%
Expenditures					
General Government	\$ 5,697,525	\$ 7,030,820	\$ 7,037,140	0.09%	8.14%
Public Safety	10,109,738	10,521,424	10,881,115	3.42%	12.59%
Transportation	2,658,305	1,002,320	1,149,285	14.66%	1.33%
Environmental Protection	3,104,387	3,434,831	3,476,330	1.21%	4.02%
Economic & Physical Dev.	2,076,173	2,936,129	2,868,890	-2.29%	3.32%
Human Services	14,814,576	16,196,202	16,450,705	1.57%	19.03%
Education	21,265,441	21,824,693	24,196,210	10.87%	28.00%
Cultural & Recreation	2,889,936	3,315,502	3,307,715	-0.23%	3.83%
Debt Service	24,049,045	8,603,382	8,362,400	-2.80%	9.68%
Non Departmental	10,058,759	3,706,859	8,699,420	134.68%	10.07%
Total	\$ 96,723,885	\$ 78,572,162	\$ 86,429,210	10.00%	100.00%
Emergency Telephone System Fund					
Intergovernmental	491,162	521,900	454,000	-13.01%	
Interest	603	-	-	0.00%	
Other Financing Sources	4,711	3,533	198,030	5505.15%	
Total	\$ 496,476	\$ 525,433	\$ 652,030	24.09%	100.00%
Expenditures - Public Safety	\$ 323,976	\$ 525,433	\$ 652,030	24.09%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 1,932,321	\$ 1,806,015	\$ 1,925,245	6.60%	
Other Taxes	540,874	497,500	501,000	0.70%	
Interest	1,294	-	-	0.00%	
Other Financing Sources	-	471,040	310,675	-34.04%	
Total	\$ 2,474,488	\$ 2,774,555	\$ 2,736,920	-1.36%	100.00%
Expenditures - Public Safety	\$ 2,481,123	\$ 2,774,555	\$ 2,736,920	-1.36%	100.00%
Fire Districts					
Ad Valorem Taxes	\$ 3,542,694	\$ 3,389,880	\$ 3,273,685	-3.43%	
Other Taxes	958,557	854,500	896,500	4.92%	
Interest	1,869	-	-	0.00%	
Other Financing Sources	-	389,000	127,360	-67.26%	
Total	\$ 4,503,120	\$ 4,633,380	\$ 4,297,545	-7.25%	100.00%
Expenditures - Public Safety	\$ 4,633,299	\$ 4,633,380	\$ 4,297,545	-7.25%	100.00%

	Actual FY 13	Amended FY 14	Adopted FY 15	Percentage Change FY 14 to FY 15	Percent of Fund Total
Occupancy Tax					
Occupancy Tax	\$ 4,451,292	\$ 4,602,000	\$ 5,600,000	21.69%	
Interest	-	1,000	3,000	200.00%	
Total	\$ 4,451,292	\$ 4,603,000	\$ 5,603,000	21.72%	100.00%
Expenditures - Economic Development	\$ 4,450,693	\$ 4,603,000	\$ 5,603,000	21.72%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ 6,183	\$ 6,300	\$ 6,300	0.00%	
Sales Tax	4,980	3,000	1,700	-43.33%	
Interest	(131)	-	-	0.00%	
Total	\$ 11,162	\$ 9,300	\$ 8,000	-13.98%	100.00%
Expenditures					
Economic Development	\$ -	\$ 9,300	\$ 8,000	-13.98%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ 272,996	\$ 260,000	\$ 262,000	0.77%	
Sales Tax	72,024	55,000	74,000	34.55%	
Interest	81	-	-	0.00%	
Total	\$ 345,101	\$ 315,000	\$ 336,000	6.67%	100.00%
Expenditures	\$ 281,565	\$ 315,000	\$ 336,000	6.67%	100.00%
School Capital Projects					
Interest	173	-	-	0.00%	
Other Financing Sources	3,103,000	3,107,622	4,500,000	44.81%	
Total	\$ 3,103,173	\$ 3,107,622	\$ 4,500,000	44.81%	100.00%
Capital Outlay	\$ 2,056,316	\$ 3,107,622	\$ 4,500,000	44.81%	100.00%
Capital Reserve Fund					
Interest	\$ 680	\$ -	\$ -	0.00%	
Total	\$ 680	\$ -	\$ -	0.00%	0.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	0.00%
Capital Improvements Fund					
Sales Tax Refund	\$ 8,257	\$ -	\$ -	0.00%	
Interest	1,133	1,695	2,120	25.07%	
Other Financing Sources	6,853,263	951,775	1,790,000	88.07%	
Total	\$ 6,862,653	\$ 953,470	\$ 1,792,120	87.96%	100.00%
Expenditures - Capital Outlay	\$ 6,384,682	\$ 953,470	\$ 1,792,120	87.96%	100.00%
Water Fund					
Operating Revenues	\$ 575,338	\$ 583,260	\$ 570,000	-2.27%	
Non Operating Revenues	716	1,015	1,000	-1.48%	
Other Financing Sources	231,565	330,160	324,000	-1.87%	
Total	\$ 807,619	\$ 914,435	\$ 895,000	-2.13%	100.00%
Operating Expenditures	\$ 830,160	\$ 601,420	\$ 609,965	1.42%	
Nonoperating Expenditures	79,146	313,015	285,035	-8.94%	
Transfer to General Fund	97,785	-	-	0.00%	
Total Water Expenditures	\$ 1,007,091	\$ 914,435	\$ 895,000	-2.13%	100.00%

REVENUE AND EXPENDITURE STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2011 THRU BUDGETED 2015

	Actual FY 11	Actual FY 12	Actual FY 13	Projected 2014	Adopted 2015
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 44,217,015	\$ 45,233,960	\$ 44,356,071	\$ 44,755,000	\$ 45,909,000
Other taxes and licenses	10,754,049	11,434,550	12,191,124	12,241,000	12,284,000
Permits and fees	2,407,908	2,590,236	2,766,236	2,604,800	2,657,800
Intergovernmental	12,588,120	13,912,533	13,045,286	12,818,281	13,792,074
Sales and services	2,710,406	2,840,076	2,746,504	2,962,625	3,058,110
Interest	310,381	461,823	(77,851)	215,000	250,000
Miscellaneous	164,968	188,502	127,899	82,500	103,516
Total Revenue	73,152,847	76,661,680	75,155,268	75,679,206	78,054,500
EXPENDITURES					
Current					
General Government	5,897,426	5,402,432	5,697,525	6,896,293	7,037,140
Public Safety	9,555,818	9,648,533	10,082,799	10,370,467	10,881,115
Transportation	1,228,700	1,159,848	2,658,305	970,055	1,149,285
Environmental Protection	3,137,204	4,014,786	3,104,387	3,241,500	3,476,330
Economic & Phys. Dev.	2,214,080	3,792,444	2,076,173	2,582,985	2,868,890
Human Services	15,336,136	15,598,191	14,841,515	15,480,723	16,450,705
Education	21,609,621	22,306,178	21,265,441	21,822,705	24,196,210
Cultural & Recreation	2,638,191	2,774,024	2,889,936	3,277,345	3,307,715
Nondepartmental	-	-	-	-	3,224,420
Debt Services					
Principal	6,465,073	6,615,517	6,174,180	6,031,977	6,257,900
Interest and fees	2,943,555	2,883,139	2,797,013	2,550,190	2,104,500
Total Expenditures	71,025,804	74,195,092	71,587,274	73,224,240	80,954,210
Revenues over (under) expenditures	2,127,043	2,466,588	3,567,995	2,454,966	(2,899,710)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,994,764	1,866,140	1,960,766	1,877,600	2,834,500
Appropriated reserved fund balance	-	-	-	302,500	261,000
Operating transfers out	(3,023,346)	(2,352,236)	(10,058,759)	(3,321,310)	(5,475,000)
Debt proceeds	-	10,029,942	12,700,000	-	-
Premium on debt issued	-	-	2,624,435	-	-
Payment to refunded bond escrow agent	-	(10,012,059)	(15,077,852)	-	-
Proceeds from sale of capital assets	-	1,406,960	2,020,080	55,000	25,000
Total other financing sources (uses)	(1,028,582)	938,747	(5,831,329)	(1,086,210)	(2,354,500)
Revenue & other financing sources over expenditures and other financing uses	1,098,461	3,405,335	(2,263,335)	1,368,756	(5,254,210)
FUND BALANCE, BEGINNING	42,327,560	43,426,021	46,831,356	44,568,021	45,936,777
FUND BALANCE ENDING	\$ 43,426,021	\$ 46,831,356	\$ 44,568,021	\$ 45,936,777	\$ 40,682,567

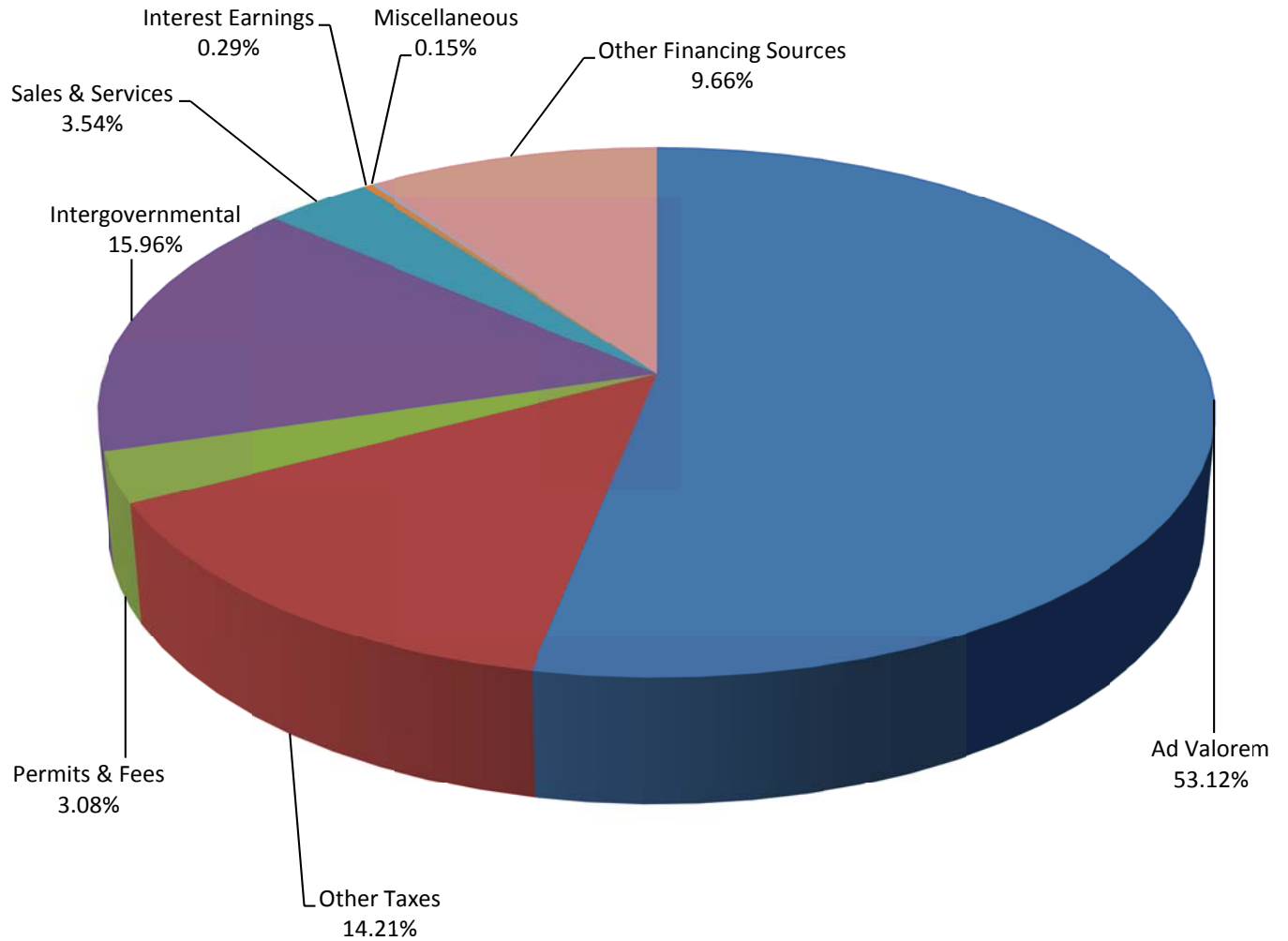
	Actual FY 11	Actual FY 12	Actual FY 13	Projected 2014	Adopted 2015
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	\$ 559,066	\$ 559,066	\$ 491,162	\$ 521,900	\$ 454,000
Interest	11,073	5,599	603	1,247	-
Other Financing Sources	-	-	4,711	-	-
Total Revenue	570,139	564,665	496,476	523,147	454,000
EXPENDITURES - Public Safety					
	1,712,566	498,598	323,976	399,054	652,030
Revenues over (under) expenditures	(1,142,427)	66,067	172,499	124,093	(198,030)
Revenue & other financing sources over (under) expenditures and other financing uses	(1,142,427)	66,067	172,499	124,093	(198,030)
ENDING FUND BALANCE	\$ 528,184	\$ 594,251	\$ 766,750	\$ 890,843	\$ 692,813
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 2,419,457	\$ 2,013,841	\$ 1,932,321	\$ 1,806,015	\$ 1,925,245
Other taxes	571,603	624,475	540,874	497,500	501,000
Interest	12,162	8,259	1,294	-	-
Total Revenue	3,003,222	2,646,575	2,474,488	2,303,515	2,426,245
EXPENDITURES - Public Safety					
	2,744,120	2,414,476	2,481,123	2,774,555	2,736,920
Revenues over (under) expenditures	259,102	232,099	(6,635)	(471,040)	(310,675)
Revenue & other financing sources over (under) expenditures and other financing uses	259,102	232,099	(6,635)	(471,040)	(310,675)
ENDING FUND BALANCE	\$ 1,162,292	\$ 1,394,391	\$ 1,387,756	\$ 916,716	\$ 606,041
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,883,345	\$ 3,549,197	\$ 3,542,694	\$ 3,389,880	\$ 3,273,685
Other taxes	878,582	1,003,487	958,557	854,500	896,500
Interest	21,039	19,875	1,869	-	-
Total Revenue	4,782,966	4,572,559	4,503,120	4,244,380	4,170,185
EXPENDITURES - Public Safety					
	4,591,678	4,302,005	4,633,299	4,633,380	4,297,545
Revenues over (under) expenditures	191,288	270,554	(130,178)	(389,000)	(127,360)
Revenue & other financing sources over (under) expenditures and other financing uses	191,288	270,554	(130,178)	(389,000)	(127,360)
ENDING FUND BALANCE	\$ 1,761,354	\$ 2,031,908	\$ 1,901,730	\$ 1,512,730	\$ 1,385,370

	Actual FY 11	Actual FY 12	Actual FY 13	Projected 2014	Adopted 2015
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ -	\$ 18,498	\$ 6,183	\$ 6,300	\$ 6,300
Other Taxes	-	-	4,980	3,000	1,700
Interest	-	101	(131)	-	-
Total Revenue	-	18,599	11,031	9,300	8,000
EXPENDITURES - Economic & Phys. & Dev.	-	-	-	-	8,000
Revenues over (under) expenditures	-	18,599	11,031	9,300	-
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	-	18,599	11,031	9,300	-
ENDING FUND BALANCE	\$ -	\$ 18,599	\$ 29,630	\$ 38,930	\$ 38,930
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ -	\$ 254,454	\$ 272,996	\$ 260,000	\$ 262,000
Other Taxes	-	-	72,024	55,000	74,000
Interest	-	390	81	-	-
Total Revenue	-	254,844	345,101	315,000	336,000
EXPENDITURES	-	-	-	-	1,000
Revenues over (under) expenditures	-	254,844	345,101	315,000	335,000
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	-	(50,000)	-	-
Transfer to Water Fund	-	(245,000)	(231,565)	(300,000)	(324,000)
Contingency	-	-	-	(15,000)	(11,000)
Total Other Financing Sources (Uses)	-	(245,000)	(281,565)	(315,000)	(335,000)
Revenue & other financing sources over (under) expenditures and other financing uses	-	9,844	63,536	-	-
ENDING FUND BALANCE	\$ -	\$ 9,844	\$ 73,380	\$ 73,380	\$ 73,380
OCCUPANCY TAX FUND					
Revenue					
Other taxes	\$ 4,442,888	\$ 4,581,626	\$ 4,451,292	\$ 4,600,000	\$ 5,600,000
Interest	41	10,863	-	1,000	3,000
Total Revenue	4,442,929	4,592,489	4,451,292	4,601,000	5,603,000
EXPENDITURES - Economic & Phy. Development	2,622,606	2,715,486	2,637,711	2,728,200	2,768,500
Revenues over (under) expenditures	1,820,323	1,877,003	1,813,581	1,872,800	2,834,500
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,803,805)	(1,866,140)	(1,812,981)	(1,874,800)	(2,834,500)
Revenue & other financing sources over expenditures and other financing uses	16,518	10,863	600	(2,000)	-
ENDING FUND BALANCE	\$ 71,429	\$ 82,292	\$ 82,892	\$ 80,892	\$ 80,892

	Actual FY 11	Actual FY 12	Actual FY 13	Projected 2014	Adopted 2015
<i>CAPITAL RESERVE FUND</i>					
REVENUE					
Interest	\$ 9,720	\$ 7,238	\$ 680	\$ 1,000	\$ -
Proceeds from sale of fixed assets	-	-	-	-	-
Total Revenue	9,720	7,238	680	1,000	
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	9,720	7,238	680	1,000	-
ENDING FUND BALANCE	\$ 721,757	\$ 728,995	\$ 729,675	\$ 730,675	\$ 730,675
<i>CAPITAL IMPROVEMENTS FUND</i>					
REVENUE					
Intergovernmental	\$ 194,693	\$ 111,784	\$ 8,257	\$ -	\$ -
Interest	23,368	15,258	1,133	2,000	2,120
Sale of Fixed Assets	-	124,554	-	-	-
Miscellaneous Income	-	22,616	-	-	-
Total Revenue	218,061	274,212	9,390	2,000	2,120
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	(1,263,015)	(352,727)	(6,375,292)	(507,720)	(1,790,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	100,000	-	6,853,263	234,775	975,000
Total Other Financing Sources (Uses)	100,000	-	6,853,263	234,775	975,000
Revenue & other financing sources over (under) expenditures and other financing uses	(1,163,015)	(352,727)	477,971	(272,945)	(815,000)
ENDING FUND BALANCE	\$ 1,675,101	\$ 1,322,374	\$ 1,800,345	\$ 1,527,400	\$ 712,400
<i>SCHOOL CAPITAL FUND</i>					
REVENUE					
Interest	7,439	5,462	173	1,000	-
Total Revenue	7,439	5,462	173	1,000	-
EXPENDITURES - Capital Outlay					
Revenues over (under) expenditures	(1,575,138)	(1,039,773)	(2,056,144)	(3,106,588)	(4,500,000)
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	-	-	-	-	-
Transfers in	1,199,230	1,103,000	3,103,000	1,653,340	4,500,000
Total Other Financing Sources	1,199,230	1,103,000	3,103,000	1,653,340	4,500,000
Revenue & other financing sources over (under) expenditures and other financing uses	(375,908)	63,227	1,046,856	(1,453,248)	-
ENDING FUND BALANCE	\$ 395,981	\$ 459,208	\$ 1,506,064	\$ 52,816	\$ 52,816

	Actual FY 11	Actual FY 12	Actual FY 13	Projected 2014	Adopted 2015
WATER FUND					
REVENUE					
Operating Revenues	\$ 457,667	\$ 526,067	\$ 575,338	\$ 554,000	\$ 570,000
Non Operating Revenues	273,662	252,304	716	1,000	1,000
Total Revenue	731,329	778,371	576,054	555,000	571,000
EXPENDITURES					
Operating	777,535	748,381	830,160	539,366	589,965
Capital Expenditures	-	-	-	42,860	20,000
Debt Service	71,788	66,916	79,146	257,774	270,035
Total Expenditures	849,323	815,297	909,306	840,000	880,000
Revenues over (under) expenditures	(117,994)	(36,926)	(333,252)	(285,000)	(309,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	265,000	245,000	231,565	300,000	324,000
Transfers out	-	-	(97,785)	-	-
Contingency	-	-	-	-	(15,000)
Total Other Financing Sources (Uses)	265,000	245,000	133,780	300,000	309,000
Revenue & other financing sources over (under) expenditures and other financing uses	147,006	208,074	(199,472)	15,000	-
ENDING FUND BALANCE	\$ 781,666	\$ 989,740	\$ 790,268	\$ 805,268	\$ 805,268

Fiscal Year 2015 Governmental Revenues By Category



Notes:

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

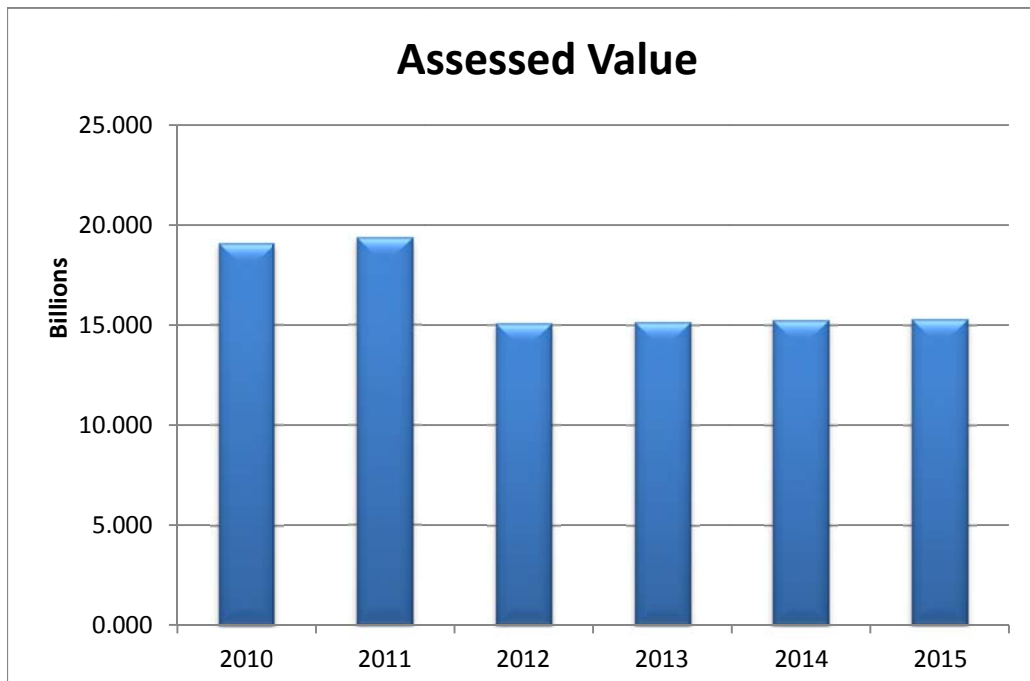
Budget Summary

- Revenue Summary By Category

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

Ad Valorem (Property) Taxes

Ad valorem, or property tax, revenue is based on an adopted tax rate of \$.3000 per \$100 of assessed valuation. This equals \$45,909,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,489,000. In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, beach nourishment, and water districts. These taxes are accounted for in special revenue funds. See page 232 for a listing of each district's tax rate levied. The County's assessed value has increased approximately .39% to \$15.31 billion. Below is a graph of the County's assessed values over a six-year period. The fiscal year 2015 assessed value is the value used to determine the County's ad valorem tax revenue. The County budgets ad valorem tax collection rate from the latest available audited financial statements.



Note: Fiscal Year 2012 is revaluation year.

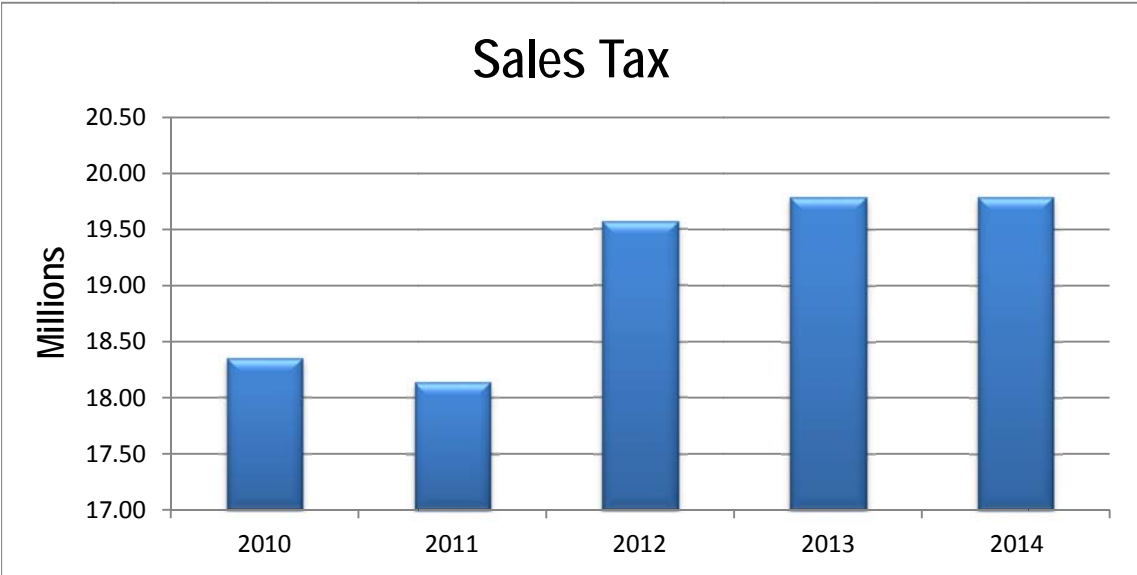
Other Taxes

This category consists primarily of sales taxes. These taxes are collected by the state and then returned to the county, less a collections fee, which is deducted before allocations are made. There are four separate sales taxes. We reference sales taxes by its statutory citations in General Statute Chapter 105:

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

The economy has a significant impact on the County's sales tax. The County anticipates approximately 6.13% (\$710,000) increase in sales tax distribution from FY 2014 to FY 2015. The County forecasts that sales tax distributions will represent approximately 14.21% (\$12.28 million) of the County's general fund revenues.

The distribution of sales tax revenues among local governments in Carteret County is based on relative tax levy. The tax levies for fiscal year 2014 will be used by the state to distribute fiscal year 2015 sales tax. It is estimated the County will receive 71% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 88.45% of that stated 71%. As stated above, FY 2015, the general fund retained sales tax revenues are budgeted \$12.28 million, a 6.13% increase from FY 2014 estimated revenue. This total area of the general fund budget is 14.21% of total general fund revenues. Below is a graph demonstrating sales tax distributions to the County before distribution to the municipalities. Fiscal years 2010, 2011, 2012, 2013 are actual revenues, 2014 is estimated.



Intergovernmental

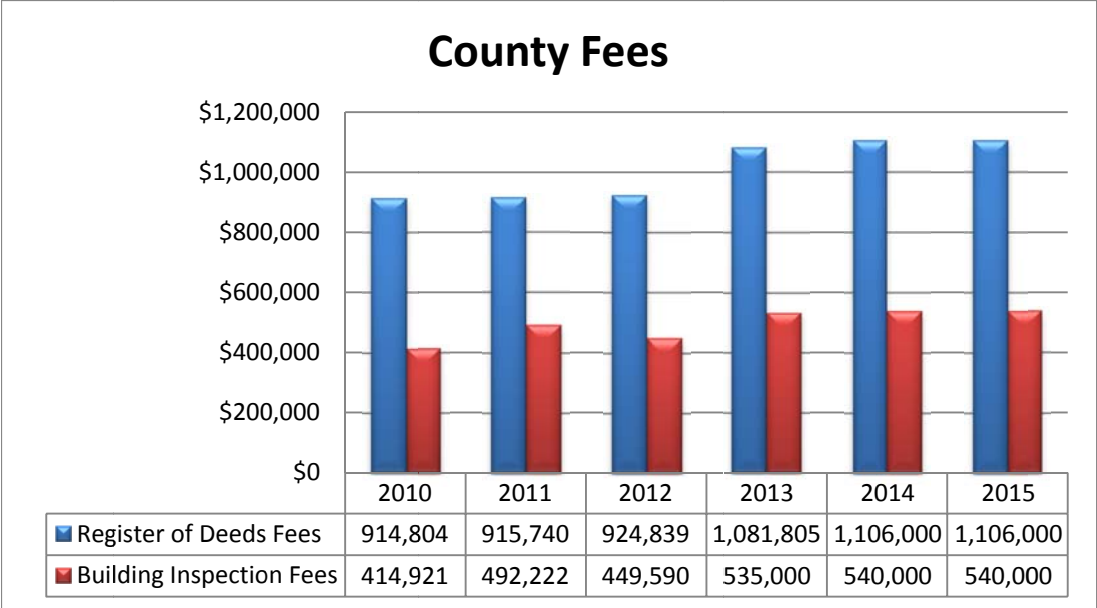
This category represents \$13,792,074 or 15.96% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2015 budget represents a 7.18% increase or \$923,947 increase over the amended 2014 fiscal year budget. The largest single revenue source in this category is state and federal assistance for the Department of Social Services.

Court facility fees are in this category and are charged as a part of the cost assessed in each criminal and civil action. The funds are remitted to the County for the use of the courtroom where the judgment is rendered. The budgeted amount for court facility fees is a 14.83% increase from amended 2014 fiscal year budget. The County has also budgeted an 8.43% increase or \$35,000 for ABC profits based on prior year trend analysis.

Permits and Fees

Accounting for 3.08% or \$2,657,800 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. The County has projected an increase of .97% in permits and fees from amended FY 2014. The County is encouraged to have seen marginal growth in register of deeds fees. A 1.4% increase has been budgeted resulting in an additional \$15,500. The County has also budgeted a 21.91% increase in other fees due to a new grant program that Animal Control will be participating in. Citizens of the County can have their pets spayed and neutered for a small fee. This fee will generate an additional \$20,000.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2010, 2011, 2012, 2013 are actual revenues, 2014 is projected and 2015 is adopted.



Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The adopted fee is increased to \$165.00 for residents without residential pickup. The availability fee is increased also to \$15.00 and is charged for all county and municipal improved property owners. These fees are charged annually. The fee increases are due to increased solid waste expenses. The total amount of revenues for this area is \$3,058,110 a 1.68% decrease from amended 2014 fiscal year budget.

Investment Earning

Budgeted investment earnings are \$250,000 for the general fund or .29% of general fund revenues. The County has projected a decrease of 16.67% in investment earnings from the previous year. The decrease is based on current market interest rates.

Other Financing Sources

This category accounts for \$8,349,710 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$261,000 of health reserve fund balance appropriated in the adopted budget. These funds are accumulations of Medicaid funding that are required to be spent on Health programs. Continuing to use these funds will help reduce local spending. The general fund has fund balance appropriation of \$5,254,210. On June 30, 2013, the County's general fund balance was \$44,568,021. Of that amount, \$30,527,492 was unassigned and was 40.79% of general fund expenditures.

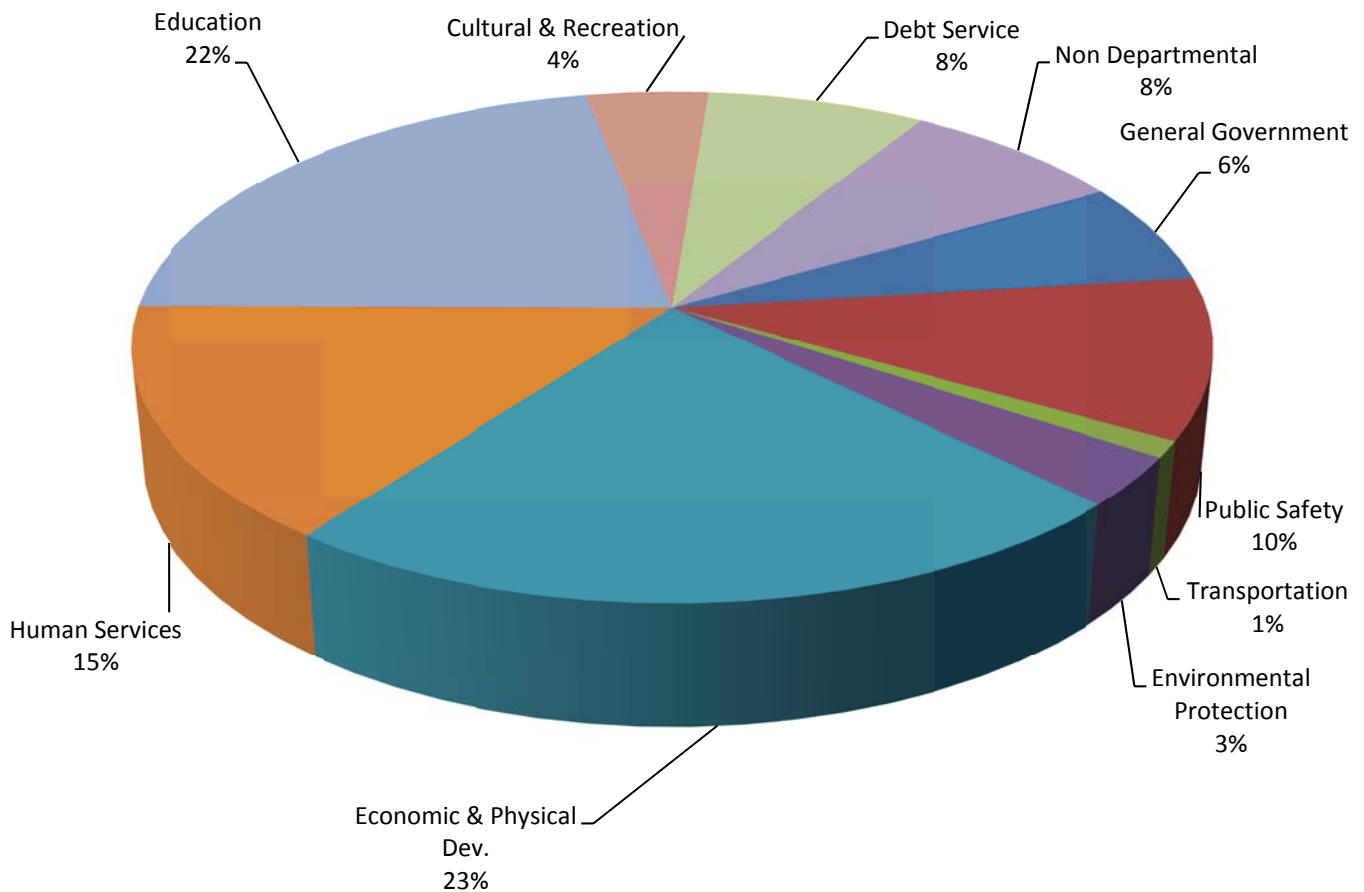
Below is a comparison of fiscal year 2015 adopted revenues to the amended fiscal year 2014 budget and fiscal year 2013 actual revenues for all funds.

REVENUES BY FUND

	Actual FY 13	Amended FY 14	Adopted FY 15	Percentage Change FY 14 to FY 15	Percent of Total
General Fund					
Ad Valorem	44,356,071	44,496,000	45,909,000	3.18%	
Other Taxes	12,191,124	11,574,000	12,284,000	6.13%	
Permits & Fees	2,766,236	2,632,300	2,657,800	0.97%	
Intergovernmental	13,045,286	12,868,127	13,792,074	7.18%	
Sales & Services	2,746,504	3,110,283	3,058,110	-1.68%	
Interest Earnings	(77,851)	300,000	250,000	-16.67%	
Miscellaneous	2,147,979	91,975	128,516	39.73%	
Other Financing Sources	17,285,201	3,499,477	8,349,710	138.60%	
Total	94,460,550	78,572,162	86,429,210	10.00%	80.59%
Emergency Telephone System Fund					
Intergovernmental	491,162	521,900	454,000	-13.01%	
Interest	603	-	-	0.00%	
Other Financing Sources	4,711	3,533	198,030	5505.15%	
Total	496,476	525,433	652,030	24.09%	0.61%
Rescue Districts					
Ad Valorem Taxes	1,932,321	1,806,015	1,925,245	6.60%	
Other Taxes	540,874	497,500	501,000	0.70%	
Interest	1,294	-	-	0.00%	
Other Financing Sources	-	471,040	310,675	-34.04%	
Total	2,474,488	2,774,555	2,736,920	-1.36%	2.55%
Fire Districts					
Ad Valorem Taxes	3,542,694	3,389,880	3,273,685	-3.43%	
Other Taxes	958,557	854,500	896,500	4.92%	
Interest	1,869	-	-	0.00%	
Other Financing Sources	-	389,000	127,360	-67.26%	
Total	4,503,120	4,633,380	4,297,545	-7.25%	4.01%
Occupancy Tax					
Occupancy Tax	4,451,292	4,602,000	5,600,000	21.69%	
Interest	-	1,000	3,000	200.00%	
Total	4,451,292	4,603,000	5,603,000	21.72%	5.22%

	Actual FY 13	Amended FY 14	Adopted FY 15	Percentage Change FY 14 to FY 15	Percent of Total
Salter Path District					
Ad Valorem Taxes	6,183	6,300	6,300	0.00%	
Sales Tax	4,980	3,000	1,700	-43.33%	
Interest	(131)	-	-	0.00%	
Total	11,031	9,300	8,000	-13.98%	0.01%
Water Tax District					
Ad Valorem Taxes	272,996	260,000	262,000	0.77%	
Sales Tax	72,024	55,000	74,000	34.55%	
Interest	81	-	-	0.00%	
Total	345,101	315,000	336,000	6.67%	0.31%
School Capital Projects					
Interest	173	-	-	0.00%	
Other Financing Sources	3,103,000	3,107,622	4,500,000	44.81%	
Total	3,103,173	3,107,622	4,500,000	44.81%	4.20%
Capital Reserve Fund					
Interest	680	-	-	0.00%	
Total	680	-	-	0.00%	0.00%
Capital Improvements Fund					
Intergovernmental	8,257	-	-	0.00%	
Interest	1,133	1,695	2,120	25.07%	
Other Financing Sources	6,853,263	951,775	1,790,000	88.07%	
Total	6,862,653	953,470	1,792,120	87.96%	1.67%
Water Fund					
Operating Revenues	575,338	583,260	570,000	-2.27%	
Non Operating Revenues	716	1,015	1,000	-1.48%	
Other Financing Sources	231,565	330,160	324,000	-1.87%	
Total	807,619	914,435	895,000	-2.13%	0.83%
Total All Funds	\$ 117,516,183	\$ 96,408,357	\$ 107,249,825	11.25%	100.00%

Fiscal Year 2015 Governmental Expenditures By Service Area



Notes

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

Expenditure Summary By Fund

General Fund	86,429,210
Emergency Telephone System Fund	652,030
Rescue Districts Fund	2,736,920
Fire Districts Fund	4,297,545
Occupancy Tax Fund	5,603,000
Salter Path Special Tax Fund	8,000
Water Tax Fund	336,000
School Special Projects Fund	4,500,000
Capital Improvements Fund	1,792,120
Water Fund	895,000
Total	107,249,825

Expenditures Summary By Service Area, All Funds

The adopted expenditures for fiscal year 2015 total \$107,249,825 a 11.25% increase from fiscal year 2014 amended budget on March 31, 2014.

Individual department expenditure comparisons for the fiscal years 2013-2015 begin on page 63. Previous pages illustrate the County's financial statements from 2011 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2014 to FY 2015. Below are brief descriptions of each service area, along with highlights of expenditures.

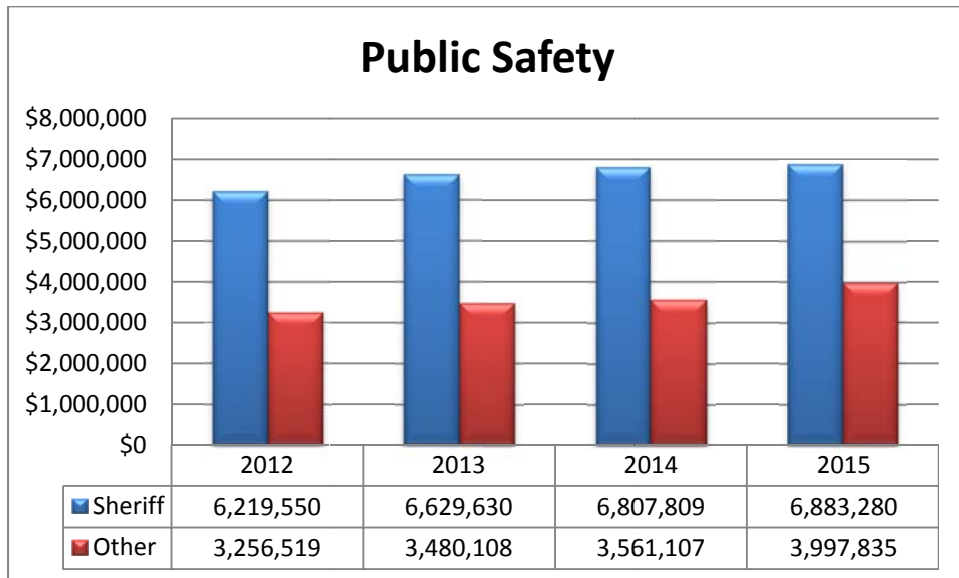
General Government

This service area, which accounts for \$7,037,140 or 8.14% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area increase is .09% from FY 2014. Register of Deeds 10.94% increase is due to funding a Deputy Register of Deeds position and for other capital needs for the department. Information Technology's 11.28% increase, totaling \$160,525 in additional funding is due to network and server maintenance and maintaining a consistent technology replacement rotation for county departments. Tax Revaluation's increase of 19.21% is due to increased expenses due to the County's 2016 revaluation.

Public Safety

This area consists of departments that provide law enforcement and other services to protect lives and property of the residents of Carteret County. Also, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 12.59% of total expenditures or \$10,881,115. The funding level for this service area is an increase of 3.42% from FY 2014. The County understands the importance of providing adequate security for the court system. The adopted budget includes a crisis therapist position, thus a 16.16% increase in Rape Crisis. An increase of 36.85% in the Animal Control budget is due to a grant that will fund spay and neuter program for the County.

The Sheriff Department is the largest division accounting for 63.26% of the expenditures in public safety. Below is a comparison of the Sheriff Department and the other areas for a four-year period. Fiscal years 2012 and 2013 are actual expenditures, fiscal year 2014 is estimated, and 2015 is adopted.



Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area operations. The funding for transportation is \$1,149,285, a 14.66% increase from last fiscal year. The increase is due to CCATS capital expenditure of 4 vans and an adopted operations supervisor position.

Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is \$3,476,330 or 4.02% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection increased by 1.21% from fiscal year 2014. This increase is due to a 10.44% increase in Forest Fire Control. The County partners with the N.C. Forest Service and funds 40% of their budget. The primary purpose of the program is to ensure adequate and quality forest resources for present and future needs.

Economic and Physical Development

The programs in this service area provide for the orderly planning of growth and development in Carteret County. This area consists of beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 3.32% of expenditures or \$2,868,890. The function's decrease of 2.29% from FY 2014 is due to Beach Nourishment and General Services. Beach Nourishment decreased due to the completion of a federal lobbying contract and master plan study. General Services' decrease of 3.21% is due to furniture and software purchases in FY 2014 and funding not needed in FY 2015.

Human Services

Human services include the programs that contribute to the individual needs of citizens in the area for health, veteran's benefits, aging department activities, and social services. This is the second largest area of expenditures, \$16,450,705 or 15.34% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 69.12% 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 1.57% decrease in this area from the prior year. The funding for a Public Health Nurse II and a Dental Hygienist II drives the 2.44% increase in Health Services.

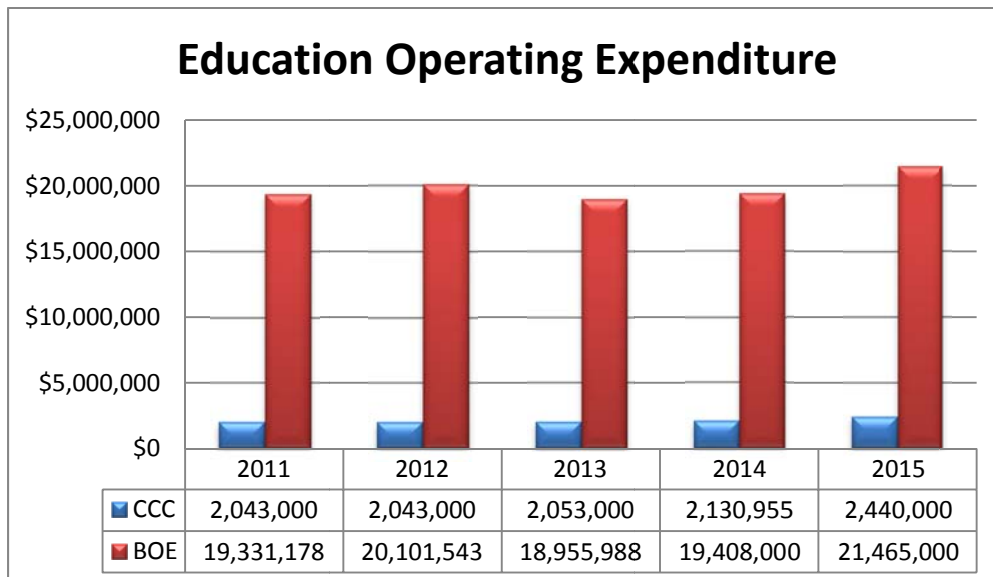
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will continue using a portion of the escrows in FY 2015 to reduce local spending.

Education

The largest service area in expenditures is education. This area includes Carteret County Schools and Carteret Community College. Operating expenditures are accounted for in the general fund, capital outlay and improvements are accounted for in the schools capital improvement fund. All debt service is accounted for in the debt service department in the general fund. Education operating, and capital outlay expenditures account for \$24,196,210 or 22.56% of the County's total budget. The school's operating expenditures are \$21,000,000, a 11.41% increase from amended FY 2014. Capital outlay is \$4,500,000, a \$2,872,000 increase from FY 2014 adopted capital. Adopted FY 2014 capital is used as the benchmark for comparison because any previous year unspent capital funds are re-appropriated annually. Therefore, amended capital funding comparisons are distorted and misleading. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating expenses are \$2,440,000, a 14.50% increase from amended FY 2014. Its capital budget is \$291,210.

The estimated daily membership for county schools in fiscal year 2015 is 8,471 students, as compared to 8,401 last year. The adopted budget funds current expense per student at \$2,534 compared to \$2,310 in FY 2014. Debt service for the schools is reflected in the debt service department, which totals \$7,231,575. The Community College total debt is \$731,000. Below is a graph for operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2011, 2012 and 2013 are actual expenditures, fiscal year 2014 is estimated, and 2015 is adopted.



Cultural and Recreation

This area consists of the county libraries, the parks and recreation programs and facilities, senior center, and the civic center. This area represents \$3,307,715 or 3.08% of the County's budget. The funding level for this service area decreased .23% due to maintenance and repair projects for the Senior Center and Civic Center facilities in FY 2014 and funding not needed in FY 2015.

Other Programs

This area includes many programs that are not related to any particular department or service area. Programs in this service include non-departmental and contributions to other funds. In addition, some of the expenditures in this area are transferred to other programs throughout the year (e.g. vehicle contingency, unemployment contingency, fuel contingency, education contingency, and insurance). The amount funded in this area is \$8,699,420 with \$3,224,420 for insurances, vehicles, contingencies, and contingent projects and \$5,475,000 for transfers to other funds.

Other Funds

Emergency Telephone System Fund

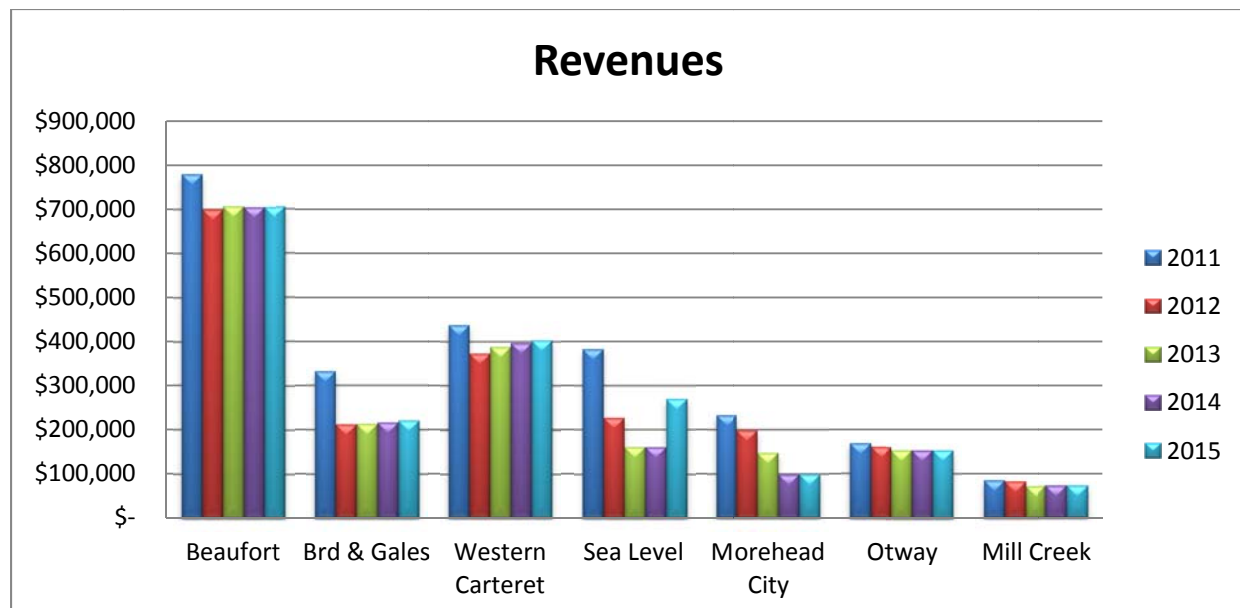
This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. The fund total is \$652,030. In FY 2008 the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state and the state in turn distributes the surcharges to the County. Expenditures increased 24.09% from FY 2014 due to upgrades to the telephone computer system to allow for Next Generation 911. This upgrade will give the County the ability to receive 911 calls via text.

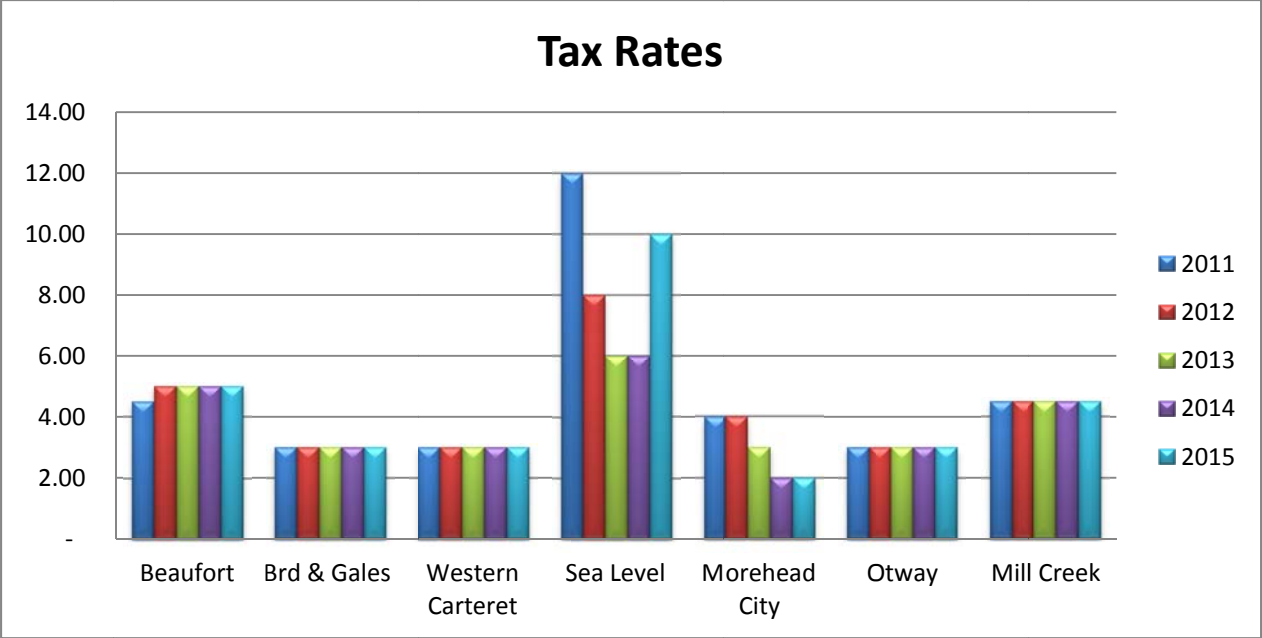
Fire Tax Districts Fund

This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$4,297,545.

Rescue Tax Districts Fund

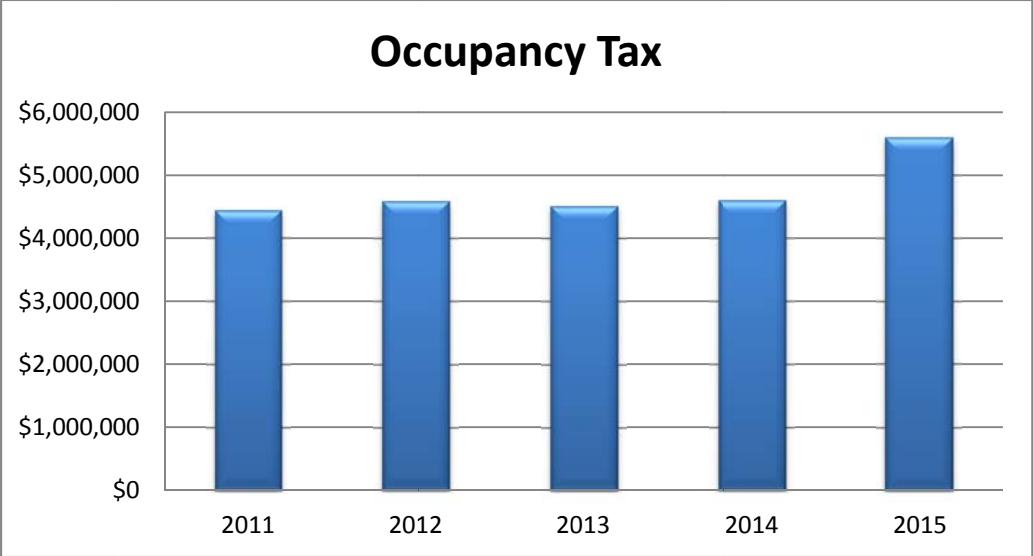
This special revenue fund accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts. The County does not have a standard of care throughout the county for the level of rescue service provided. Some districts and towns have employed paramedics, while other districts maintain volunteers that are not paramedic level. The funding for rescue districts is \$2,736,920. Below are two graphs, the first is ad valorem tax revenue and the second is tax rate comparisons for the districts for five years. Fiscal years 2011 through 2013 are actual revenues and tax rates; 2014 is estimated revenue and adopted tax rates, and 2015 is adopted revenues and rates by the districts.





Occupancy Tax

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within in the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. On January 1, 2014, the rate increased from five percent to six percent. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 50% of net collections and the general fund transfer for beach nourishment is 50% of net collections. The funding for occupancy tax is \$5,603,000. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2011, 2012, and 2013 are actual revenues, fiscal year 2014 is estimated, and 2015 is adopted.



Salter Path Tax District Fund

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

Water Tax District Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. The funding for the water district is \$336,000. The adopted special tax rate is 5.5 cents.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$4,500,000 of improvements, a \$2,872,000 increase from FY 2014 adopted capital.

Capital Improvements Fund

This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The recommended budget funds \$1,792,120 in projects. The adopted budget includes \$75,535 for pictometry mapping of the County, \$317,585 for courthouse security. The County will continue its partnerships with other municipalities and fund \$200,000 for the Atlantic Beach park expansion project. The CIP also includes funding for park lighting at four of the County's parks totaling \$1,199,000.

Enterprise Fund

Water Fund

This fund accounts for the operations of the County's water system. This fund is the County's only enterprise fund. The funding for the water system is \$895,000, an \$19,435 decrease from FY 2014. This 2.13% decrease is due to capital expenditures that were funded in FY 2014 and not needed in FY 2015. The County has a customer base of approximately 1,110 customers. The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The adopted budget does not include a rate increase.

Summary of Expenditures, By Service Areas
All Funds

	Actual FY 13	Amended FY 14	Adopted FY 15	Percent Change FY 14 to FY 15	Percent of Total
General Fund					
General Government					
Governing Body	\$ 255,708	\$ 279,854	\$ 281,390	0.55%	
Administration	318,098	333,538	333,300	-0.07%	
Information Systems	821,221	1,422,535	1,583,060	11.28%	
Finance	576,292	604,686	606,880	0.36%	
Human Resources	300,245	391,846	364,755	-6.91%	
Tax	1,123,251	1,278,125	1,217,560	-4.74%	
Tax Revaluation	185,142	230,812	275,140	19.21%	
Legal	44,569	70,000	70,000	0.00%	
Court Facilities	50,604	68,965	70,965	2.90%	
Elections	381,570	508,604	422,250	-16.98%	
Register of Deeds	342,979	496,118	550,390	10.94%	
Public Buildings	1,297,846	1,345,737	1,261,450	-6.26%	
Total	5,697,525	7,030,820	7,037,140	0.09%	6.56%
Public Safety					
Sheriff - Criminal Division	3,797,722	3,961,228	3,891,875	-1.75%	
Sheriff - Civil Division	219,516	231,351	231,840	0.21%	
Sheriff - Bailiff Division	183,309	199,686	199,350	-0.17%	
Sheriff - Jail Division	2,429,083	2,406,801	2,560,215	6.37%	
Emergency Management	451,906	424,251	374,660	-11.69%	
Paramedic Services	877,487	848,730	896,650	5.65%	
Rape Crisis	184,674	230,084	267,270	16.16%	
Fire Marshal	115,205	178,792	160,785	-10.07%	
Consolidated Communications	1,302,404	1,504,376	1,583,925	5.29%	
Medical Examiner	48,100	52,000	52,000	0.00%	
Animal Control	473,394	484,125	662,545	36.85%	
Total	10,082,799	10,521,424	10,881,115	3.42%	10.15%
Transportation					
Airport	1,501,344	83,955	83,955	0.00%	
Harbors	14,767	27,390	27,390	0.00%	
CCATS	1,142,194	890,975	1,037,940	16.49%	
Total	2,658,305	1,002,320	1,149,285	14.66%	1.07%
Environmental Protection					
Forest Fire Control	91,331	122,170	134,925	10.44%	
Waste Collections	2,328,778	2,606,625	2,630,125	0.90%	
Public Works	684,278	706,036	711,280	0.74%	
Total	3,104,387	3,434,831	3,476,330	1.21%	3.24%

	Actual FY 13	Amended FY 14	Adopted FY 15	Percent Change FY 14 to FY 15	Percent of Total
Economic & Physical Development					
Economic & Physical Development	200,000	200,000	200,000	0.00%	
Beach Nourishment	797,251	1,186,175	1,160,350	-2.18%	
Planning and Development	706,063	1,094,628	1,039,230	-5.06%	
General Services	108,324	144,804	140,150	-3.21%	
Cooperative Extension	264,534	310,522	329,160	6.00%	
Total	2,076,173	2,936,129	2,868,890	-2.29%	2.67%
Human Services					
Health Services	2,400,484	2,622,614	2,686,525	2.44%	
Environmental Health	1,029,840	1,095,307	1,095,435	0.01%	
Aging Programs	420,375	427,122	413,500	-3.19%	
Social Services	10,156,527	11,094,590	11,370,670	2.49%	
Other Health & Human Services	514,227	610,655	550,155	-9.91%	
Veterans	320,061	345,914	334,420	-3.32%	
Total	14,841,515	16,196,202	16,450,705	1.57%	15.34%
Education					
Schools Current Expense	18,955,988	19,410,000	21,465,000	10.59%	
Community College Current	2,053,000	2,130,955	2,440,000	14.50%	
Community College Capital	256,453	283,738	291,210	2.63%	
Total	21,265,441	21,824,693	24,196,210	10.87%	22.56%
Cultural & Recreational					
Senior Center	201,490	278,661	208,755	-25.09%	
Library	1,141,723	1,258,345	1,236,745	-1.72%	
Parks & Recreation Programs	656,253	755,643	741,155	-1.92%	
Parks Maintenance	545,948	581,112	655,005	12.72%	
Civic Center	344,522	441,741	466,055	5.50%	
Total	2,889,936	3,315,502	3,307,715	-0.23%	3.08%
Debt Service					
Principal	19,574,180	6,303,442	6,257,900	-0.72%	
Interest	4,474,865	2,299,940	2,104,500	-8.50%	
Total	24,049,045	8,603,382	8,362,400	-2.80%	7.80%
Non Departmental					
Transfers to Other Funds	10,058,759	1,891,308	5,475,000	189.48%	
Non Departmental	-	1,815,551	3,224,420	77.60%	
Total	10,058,759	3,706,859	8,699,420	134.68%	8.11%
Total General Fund	96,723,885	78,572,162	86,429,210	10.00%	80.59%

	Actual FY 13	Amended FY 14	Adopted FY 15	Percent Change FY 14 to FY 15	Percent of Total
Other Funds					
Emergency Telephone Sytem Fund	323,976	525,433	652,030	24.09%	0.61%
Rescue Squads Tax Fund	2,481,123	2,774,555	2,736,920	-1.36%	2.55%
Fire Districts Tax Fund	4,633,299	4,633,380	4,297,545	-7.25%	4.01%
Occupancy Tax Fund	4,450,693	4,603,000	5,603,000	21.72%	5.22%
Salter Path Tax District Fund	-	9,300	8,000	-13.98%	0.01%
Water Tax District Fund	281,565	315,000	336,000	6.67%	0.31%
Schools Special Projects Fund	2,056,316	3,107,622	4,500,000	44.81%	4.20%
Capital Improvements Fund	6,384,682	953,470	1,792,120	87.96%	1.67%
Water Fund	1,007,091	914,435	895,000	-2.13%	0.83%
Total All Funds	\$ 118,342,630	\$ 96,408,357	\$ 107,249,825	11.25%	100%

Fund Balance

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

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose. In the Fund Balance Reserve Policy, included in this report on page 211, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2013, general fund unassigned fund balance was \$30.53 million or 40.52% of general fund expenditures, an increase of \$5.43 million from the prior year. The increase was due to the following factors. Revenues exceeded the budget by \$1.37 million and expenditures were under budget by approximately \$4.84 million with the largest amount of savings in the human services area. Fiscal year 2014 estimated unassigned general fund balance is \$26.63 million, or 34.26%. The decrease is due to the 2015 adopted \$5.24 million fund balance appropriation. The appropriation is designated for park lighting projects, technology capital, building security improvements and public schools capital. The Board appropriated a one-time infusion of capital to address large building and building systems improvements. The Board of Commissioners continues its commitment to maintaining a healthy fund balance for a county our size and bond rating.

Future expenditures effecting fund balance:

In fiscal years 2014 and 2015, the County is developing a facilities master plan. The FY 12 space analysis study showed the County has a challenge with adequate space needs. The construction, potential debt service, and future operations of county facilities may impact fund balance levels. It is projected that unassigned general fund balance will be 34.26%.

Fund balance is appropriated in three nonmajor funds that exceeds 10 percent change in the estimated June 30, 2014 fund balance calculation: Emergency Telephone System Fund, Rescue Special Taxing Districts Fund, and the County Capital Improvement Fund. The Emergency Telephone System revenues are restricted by North Carolina statute, and the \$198,030 fund balanced appropriation is for allowed capital improvements. The next generation improvements for the 911 system will allow it to receive text messages. The Rescue Special Taxing District Fund has fund balance that is reserved specifically for the taxing districts and thus can only be spent on district expenditures. The \$310,675 fund balance appropriation is for rescue districts capital improvements as approved by the Board of Commissioners. The Capital Improvement Fund appropriates \$815,000 for park lighting projects. These funds have accumulated over the years and are designated for specific projects in the capital fund.

Fund	Estimated Fund Balance 06/30/14	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/15	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
Major Fund								
General	45,936,777	78,340,500	2,834,500	5,475,000	80,954,210	40,682,567	(5,254,210)	-11.44%
Non-Major Funds								
Emergency Telephone System	890,843	454,000	-	-	652,030	692,813	(198,030)	-22.23%
Fire District	1,512,730	4,170,185	-	-	4,297,545	1,385,370	(127,360)	-8.42%
Rescue Districts	916,716	2,426,245	-	-	2,736,920	606,041	(310,675)	-33.89%
Occupancy Tax	80,892	5,603,000	-	2,834,500	2,768,500	80,892	-	0.00%
Water Tax District	73,380	336,000	-	324,000	12,000	73,380	-	0.00%
Salter Path District	38,930	8,000	-	-	8,000	38,930	-	0.00%
School Special Projects	52,816	-	4,500,000	-	4,500,000	52,816	-	0.00%
Capital Reserve	730,675	-	-	-	-	730,675	-	0.00%
County Capital Improvement	1,527,400	2,120	975,000	-	1,792,120	712,400	(815,000)	-53.36%
Water Fund	805,268	571,000	324,000	-	895,000	805,268	-	0.00%

Fund Transfers

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

Transfer to Fund

Transfer From Fund	General	School Projects	County Capital Improvement	Water
General	-	4,500,000	975,000	-
Occupancy	2,834,500	-	-	-
Water Tax District	-	-	-	324,000
Total	2,834,500	4,500,000	975,000	324,000

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$ 107,249,825
Less Interfund Transfers	<u>(8,633,500)</u>
Net Budget	<u>\$ 98,616,325</u>

Debt Service

The County issues debt for major capital projects. The County utilizes general obligation debt, certificates of participation, and installment financing arrangements. General obligation bonds require voter approval whereas; certificates of participation and installment financing do not. General obligation debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The County has excellent bond ratings, and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA+, and Standard & Poor's AA+. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These policies are found on pages 209-222.

On July 1, 2014, the County's governmental debt obligations are \$52,843,673. The County continues to make debt payments on prior year projects such as public school buildings and the community college buildings. As illustrated in the table below, the County's priority has been to improve our education facilities, and 97.12% of our debt service budget is for education. In addition to education, the County continues to make debt service payments for, County office space improvements, and the Beaufort Library expansion. Debt service is 10.15% of the County's general fund budget.

On November 8, 2005, the voters approved a \$50 million school bond referendum. These funds are for school expansions and major renovations. Of the \$50 million, \$9.71 million is authorized and unissued. In September 2012, the NC Local Government Commission approved a three year extension for the amount authorized and unissued. The extension is authorized through November 2015. The County does not have plans to issue these bonds in the 2015 fiscal year.

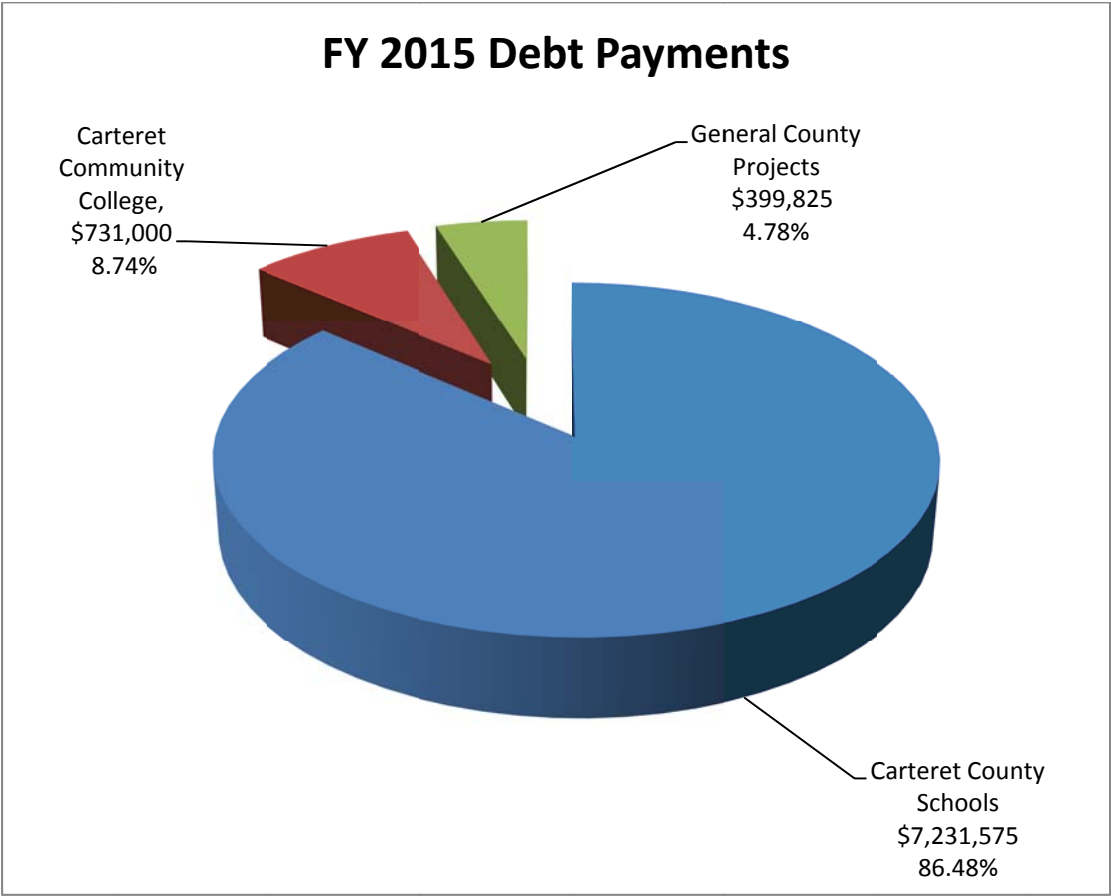
The County continues to make debt payments on its water utility debt that is \$1,959,288 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project was a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County does not have plans for issuing future water debt.

The County's legal debt margin is estimated \$1,178,907,200 on June 30, 2014. Under state statutes, the County's general obligation bonded debt issuances are subject to a legal limitation of 8 percent of total assessed valuation less current debt. Below is the County's estimated debt margin on June 30, 2014.

Assessed Value	\$ 15,314,527,497
Debt Limit (8%)	1,225,162,200
Amount of General Obligation & Bonded Debt	36,545,000
General Obligation Bonds Authorized but Unissued	<u>9,710,000</u>
Legal Debt Margin	<u>\$ 1,178,907,200</u>

The 2015 budget for general fund debt service payments total

Agency	Amount
Carteret County Schools	\$ 7,231,575
Carteret Community College	731,000
General County Projects	<u>399,825</u>
Total FY 2015 Debt Service	<u>\$ 8,362,400</u>



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



General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 14-15	FY 15-16	FY 16-17	FY 17-18
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$ 610,000 120,800	\$ 600,000 102,500	\$ 595,000 84,500	\$ 790,000 60,700
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	1,360,000 155,560	1,440,000 101,160	1,410,000 50,760	- -
2006 School GO Bonds	4/4/06	2016	4.34	P I	1,350,000 135,000	1,350,000 67,500	- -	- -
2007 School GO Bonds	4/27/07	2017	4.11	P I	700,000 562,525	700,000 534,525	700,000 506,525	1,200,000 481,150
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- 584,400	- 584,400	1,305,000 584,400	1,290,000 532,200
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	470,000 110,550	460,000 101,150	455,000 91,950	445,000 78,300
Total GO Debt & COPS				P I	4,490,000 1,668,835	4,550,000 1,491,235	4,465,000 1,318,135	3,725,000 1,152,350
Installment Financing								
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	111,334	111,334	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	115,000	120,000	120,000	120,000
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	930,000 187,219	915,000 153,831	900,000 120,983	885,000 88,672
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	307,692 160,615	307,692 144,554	307,692 128,492	307,692 112,431
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	137,822 59,663	137,822 53,034	137,822 46,405	137,822 39,775
Total Installment Financing				P I	1,601,848 407,497	1,591,848 351,419	1,576,848 295,880	1,561,848 240,878
Total Governmental Debt Service				P I	6,091,848 2,076,332	6,141,848 1,842,654	6,041,848 1,614,015	5,286,848 1,393,228
Utility Fund Debt								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	31,032 16,059	31,032 14,275	31,032 12,490	31,032 10,706
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	140,000 37,044	140,000 33,957	140,000 30,870	140,000 27,783
USDA				P I	16,000 28,765	16,000 28,325	17,000 27,885	17,000 27,418
Total Utility Debt				P I	187,032 81,868	187,032 76,557	188,032 71,245	188,032 65,907

FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
\$ 775,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37,750	8,250	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	500,000	-
421,150	361,150	313,150	265,150	217,150	169,150	121,150	71,650	21,250	-
1,275,000	1,260,000	1,265,000	1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-
480,600	429,600	366,600	303,350	239,850	176,100	111,850	47,600	-	-
440,000	435,000	430,000	425,000	-	-	-	-	-	-
64,950	47,350	29,950	12,750	-	-	-	-	-	-
3,690,000	3,060,000	2,895,000	2,895,000	2,475,000	2,485,000	2,485,000	2,390,000	500,000	-
1,004,450	846,350	709,700	581,250	457,000	345,250	233,000	119,250	21,250	-
111,334	111,334	111,334	111,324	-	-	-	-	-	-
120,000	120,000	120,000	125,000	125,000	121,354	-	-	-	-
875,000	710,000	-	-	-	-	-	-	-	-
56,901	25,489	-	-	-	-	-	-	-	-
307,692	307,692	307,692	307,692	307,692	307,696	-	-	-	-
96,369	80,308	64,246	48,185	32,123	16,062	-	-	-	-
137,822	137,822	137,822	137,822	137,818	-	-	-	-	-
33,146	26,517	19,888	13,258	6,629	-	-	-	-	-
1,551,848	1,386,848	676,848	681,838	570,510	429,050	-	-	-	-
186,416	132,314	84,134	61,443	38,752	16,062	-	-	-	-
5,241,848	4,446,848	3,571,848	3,576,838	3,045,510	2,914,050	2,485,000	2,390,000	500,000	-
1,190,866	978,664	793,834	642,693	495,752	361,312	233,000	119,250	21,250	-
31,032	31,032	31,032	31,032	31,032	-	-	-	-	-
8,922	7,138	5,353	3,569	1,784	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	-
24,696	21,609	18,522	15,435	12,348	9,261	6,174	3,087	-	-
18,000	18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	23,000
26,950	26,455	25,960	25,438	24,915	24,365	23,815	23,235	22,660	22,055
189,032	189,032	190,032	190,032	191,032	160,000	161,000	161,000	22,000	23,000
60,568	55,202	49,835	44,442	39,047	33,626	29,989	26,322	22,660	22,055

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

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

FY 46-47	FY 47-48	FY 48-49	FY 49-50	FY 50-51	FY 51-52	Total All Years
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,535,000
-	-	-	-	-	-	414,500
-	-	-	-	-	-	4,210,000
-	-	-	-	-	-	307,480
-	-	-	-	-	-	2,700,000
-	-	-	-	-	-	202,500
-	-	-	-	-	-	13,400,000
-	-	-	-	-	-	4,045,675
-	-	-	-	-	-	12,700,000
-	-	-	-	-	-	4,440,950
-	-	-	-	-	-	3,560,000
-	-	-	-	-	-	536,950
-	-	-	-	-	-	40,105,000
-	-	-	-	-	-	18,207,105
-	-	-	-	-	-	890,662
-	-	-	-	-	-	1,206,354
-	-	-	-	-	-	5,215,000
-	-	-	-	-	-	633,095
-	-	-	-	-	-	3,076,924
-	-	-	-	-	-	883,385
-	-	-	-	-	-	1,240,394
-	-	-	-	-	-	298,315
-	-	-	-	-	-	11,629,334
-	-	-	-	-	-	1,814,795
-	-	-	-	-	-	51,734,334
-	-	-	-	-	-	11,762,850
-	-	-	-	-	-	279,288
-	-	-	-	-	-	80,296
-	-	-	-	-	-	1,680,000
-	-	-	-	-	-	240,786
38,000	39,000	40,000	42,000	43,000	44,000	1,046,000
6,765	5,720	4,648	3,548	2,393	1,210	654,202
38,000	39,000	40,000	42,000	43,000	44,000	3,005,288
6,765	5,720	4,648	3,548	2,393	1,210	975,284

Position Summary by Department

Department	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
General Fund					
General Government					
Administration	4.00	3.00	3.00	3.00	3.00
Information Technology	3.00	4.00	5.00	9.00	9.00
Finance	9.60	7.85	7.85	7.80	7.80
Human Resources	3.00	4.00	4.00	4.00	4.00
Tax	20.00	18.00	18.00	16.00	16.00
Tax Revaluation	4.00	4.00	4.00	4.00	4.00
Elections	3.00	3.00	3.00	3.00	3.00
Register of Deeds	6.00	5.00	5.00	5.00	6.00
Public Buildings	14.00	13.00	8.00	8.00	8.00
General Government Total	66.60	61.85	57.85	59.80	60.80
Public Safety					
Sheriff/Jail	83.00	82.00	85.00	87.00	87.00
Communications	10.00	-	-	-	-
Consolidated Communications	26.00	26.00	29.00	29.00	29.00
Paramedic	10.00	10.00	10.00	10.00	10.00
Emergency Management	4.00	4.00	4.00	3.00	3.00
Fire Marshal	1.00	1.00	1.00	1.00	1.00
Rape Crisis	3.00	3.00	3.00	3.00	4.00
Animal Control	4.00	4.00	4.00	4.00	4.00
Public Safety Total	141.00	130.00	136.00	137.00	138.00
Transportation					
CCATS Transportation	2.00	2.00	3.00	3.00	4.00
Transportation Total	2.00	2.00	3.00	3.00	4.00
Environmental Protection					
Public Works	7.00	7.00	7.00	6.50	6.50
Environmental Protection Total	7.00	7.00	7.00	6.50	6.50
Economic & Physical Development					
Beach Nourishment	1.00	1.00	1.00	1.00	1.00
Planning and Development	14.00	11.00	10.50	10.50	10.50
General Services	1.00	1.00	1.50	1.37	1.37
Cooperative Extension	1.00	1.00	1.00	1.00	1.00
Economic & Physical Development Total	17.00	14.00	14.00	13.87	13.87
Human Services					
Health Center	35.40	35.40	35.40	35.40	37.40
Environmental Health	20.00	18.00	18.00	18.00	18.00
Social Services	105.00	105.00	106.00	105.00	105.00
Veterans	6.00	6.00	6.00	6.00	6.00
Aging	3.51	3.93	3.93	3.93	4.58
Human Services Totals	169.91	168.33	169.33	168.33	170.98

Department	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Amended Budget	FY 2015 Adopted Budget
Culture and Recreation					
Senior Center	2.49	2.07	2.07	2.07	2.42
Parks and Recreation	15.00	14.00	13.50	14.50	14.50
Civic Center	4.00	4.00	3.50	3.50	3.50
Culture and Recreation Total	21.49	20.07	19.07	20.07	20.42
General Fund Total	425.00	403.25	406.25	408.57	414.57
Water Fund	4.40	4.15	4.15	4.83	4.83
Total All Funds	429.40	407.40	410.40	413.40	419.40

Employee Positions

Below is a detail of approved positions by department for fiscal year 2015

Position Title	Position Count	Position Title	Position Count
Administration:		Billing & Collection Manager	1
County Manager	1	Tax Collections Supervisor	1
Clerk to the Board	1	Tax Customer Service Sup.	1
Administrative Assistant	<u>1</u>	Deed Transfer Clerk	1
Total	3	Senior Appraiser	1
Information Technology:		Appraiser	1
Director	1	Business Property Appraiser	1
IT Support Technician	1	Tax Customer Service Rep.	6
IT Specialist	2	GIS Technician	<u>1</u>
Network Manager	1	Total	16
Systems Manager	1	Tax Revaluation:	
GIS Manager	1	Senior Property Appraiser	2
Senior GIS Technician	1	Revaluation Appraiser	1
GIS Specialist & 911 Addressing		Tax Customer Service Representative	<u>1</u>
Coordinator	<u>1</u>	Total	4
Total	9	Elections:	
Finance:		Elections Director	1
Assistant County Manager/Finance Director	1	Deputy Elections Director	1
Assistant Finance Director	0.8	Elections Specialist II	<u>1</u>
Accounting Services Sup.	2	Total	3
Budget Analyst	1	Register of Deeds:	
Accounting Assistant	0.5	Register of Deeds	1
Finance Technician - Accounts Payable	1	Assistant Register of Deeds	1
Payroll Specialist	1	Deputy Register of Deeds III	1
Customer Service Representative	<u>0.5</u>	Deputy Register of Deeds II	1
Total	7.8	Deputy Register of Deeds I	<u>2</u>
Human Resources:		Total	6
Assistant County Manager/Human	1	Public Buildings:	
Human Resources Assistant	2	Public Building Manager	1
Risk Manager	<u>1</u>	Mail Clerk	1
Total	4	Maintenance Technician	<u>6</u>
Tax:		Total	8
Tax Administrator / Collector	1		
Assistant Tax Administrator	1		

Position Title	Position Count
Sheriff Department:	
Sheriff	1
Chief Deputy Sheriff	2
Division Administrator	1
Prescription Drug Diversion Investigator	1
Deputy Sheriff - Assistant Division Administrator	1
Deputy Sheriff - Special Assignment Captain	1
Deputy Sheriff - Special Assignment Lt.	6
Deputy Sheriff - Special Assignment Sgt.	6
Deputy Sheriff - Special Assignment	9
Deputy Sheriff	19
Office Assistant	1
Senior Administrative Assistant	1
Senior Administrative Support Specialist	2
Records Manager	1
Chief Bailiff	1
Bailiff	2
Detention Center Administrator	1
Detention Center Administrative Officer	1
Detention Center Asst. Administrative Officer	1
Detention Shift Supervisor	4
Senior Detention Officer	4
Detention Officer	<u>21</u>
Total	87
Paramedic:	
EMS Coordinator	1
Paramedics Shift Leader	3
Paramedics	<u>6</u>
Total	10
Emergency Management:	
Emergency Services Director	1
Deputy Director of Emergency Services	1
Administrative Assistant	<u>1</u>
Total	3
Consolidated Communications:	
911 Communications Manager	1

Position Title	Position Count
Training & Quality Assurance Supervisor	1
Telecommunicator Shift Supervisor	4
Telecommunicator Asst. Supervisor	4
Telecommunicator	<u>19</u>
Total	29
Fire Marshal:	
Fire Marshal	<u>1</u>
Total	1
Rape Crisis:	
Program Director	1
Sexual Trauma Therapist	1
Crisis Therapist	1
Rape Prevention/Outreach Coordinator	<u>1</u>
Total	4
Animal Control:	
Animal Control Lead Officer	1
Animal Control Officer II	2
Office Assistant V	<u>1</u>
Total	4
CCATS-Transportation:	
Transportation Services Manager	1
Operations Supervisor	1
Dispatcher/Scheduler	1
Senior Administrative Support Specialist	<u>1</u>
Total	4
Public Works:	
Public Works Manager	0.5
Field Supervisor	1
Heavy Equipment Operator	2
Equipment Mechanic I	1
Equipment Mechanic II	1
Senior Administrative Support Specialist	<u>1</u>
Total	6.5

Position Title	Position Count
Beach Nourishment:	
Shore Protection Manager	<u>1</u>
Total	1
Planning and Development:	
Planning & Development Director	1
Administrative Support Specialist	1
Planning Code Enforcement Officer	1
Planning Technician	1
Building Code Administrator	1
Building Code Enforcement Officer II	1
Buidling Code Enforcement Officer I	3
Senior Administrative Support Specialist	<u>1.5</u>
Total	10.5
General Services:	
General Services Director	0.87
Senior Administrative Support Specialist	<u>0.5</u>
Total	1.37
Cooperative Extension:	
District Conservation Technician	<u>1</u>
Total	1
Health Department:	
Public Health Director	1
Local Public Health Administrator	1
PHN Director I	1
Physician Extender II	1.8
LPN II	1
Med. Lab Tech. II	1
Med. Lab Asst. III	1
PHN III	2
PHN II	5
Social Worker II	2.8
Nutritionist III	1
Nutritionist II	1
Public Health Educator I	1
Information & Communication Specialist II	1
Foreign Language Interpreter	1

Position Title	Position Count
Accounting Tech. III	1
Personnel Officer I	1
Administrative Asst. II	1
Administrative Asst. I	1
Public Information IV	1
Patient Relations Rep. IV	1
Patient Relations Rep. V	1
Office Assistant IV	1
Processing Assistant III	3
Office Work Unit Supervisor	1
Dental Hygenist	1
Dental Assistant	0.8
Preparedness Coordinator	<u>1</u>
Total	37.4
Environmental Health:	
Environmental Health Director I	1
Environmental Health Program Specialist	4
Environmental Health Specialist	10
Administrative Asst. I	1
Office Assistant IV	<u>2</u>
Total	18
Social Service Administration:	
Social Services Director	1
Accounting Technician II	2
Accounting Technician III	1
Attorney I	1
Attorney II	1
Paralegal	2
Administrative Assistant	1
Income Maintenance Caseworker I	1
Income Maintenance Caseworker II	32
Income Maintenance Caseworker III	2
Income Maintenance Investigator II	1
Income Maintenance Supervisor II	4
Office Assistant IV	3
Public Information Assistant IV	3
Accounting Clerk IV	1
Human Services Deputy Director	1

Position Title	Position Count
Social Worker I A&T	13
Social Worker II	12
Social Worker III	14
Social Work Supervisor II	2
Social Work Supervisor III	4
OWU Supervisor V	1
Community Social Service Tech.	<u>2</u>
Total	105

Veterans:

Veterans Services Director	1
Veterans Services Officer	1
Senior Administrative Assistant	1
Office Assistant	<u>3</u>
Total	6

Aging Services:

Health and Wellness Coordinator	0.83
Customer Service Representative	0.55
Activities & Resource Development Asst.	0.65
Senior Administrative Support Specialist	1
Senior Services Program Superintendent	1
Program Coordinator	<u>0.55</u>
Total	4.58

Senior Center:

Senior Services Director	1
Health and Wellness Coordinator	0.17
Customer Service Representative	0.45
Activities & Resource Development Asst.	0.35
Program Coordinator	<u>0.45</u>
Total	2.42

Parks and Recreation:

Parks & Recreation Director	0.5
Parks & Recreation Manager	1

Position Title	Position Count
Recreation Programs Supervisor	1
Athletic Programs Supervisor	1
Program Coordinator	1
Parks & Recreation Facilities Manager	1
Senior Administrative Support Specialist	1
Western Park Community Center Supervisor	<u>1</u>
Total	7.5

Parks and Recreation - Maintenance:

Parks Maintenance Foreman	1
Park Maintenance Technician	<u>6</u>
Total	7

Civic Center:

Civic Center Director	0.5
Civic Center Manager	1
Civic Center Building Supervisor	1
Civic Center Operation Assistant	<u>1</u>
Total	3.5

TOTAL GENERAL FUND

414.57

Water Fund:

Water Director	0.5
General Services Director	0.13
Lead Water Plant Supervisor	1
Lead Water Plant Operator	1
Utilities Technician	1
Water Billing Supervisor	0.2
Water Billing Technician	0.5
Customer Service Rep.	<u>0.5</u>
Total	4.83

GRAND TOTAL

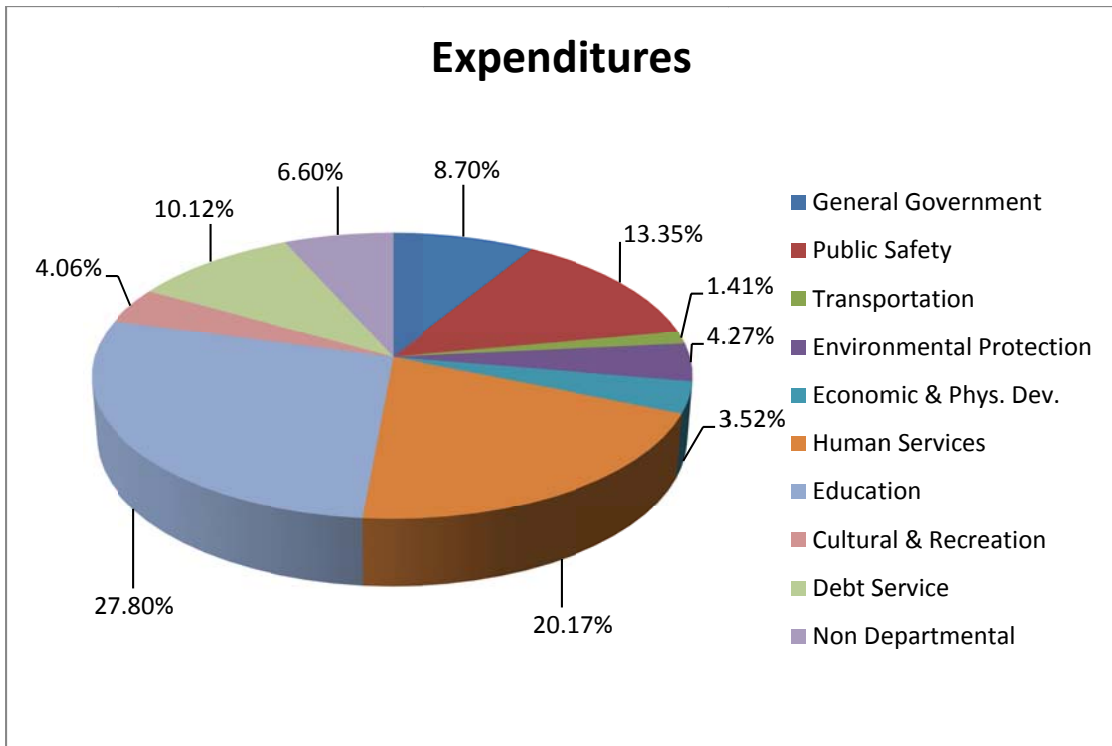
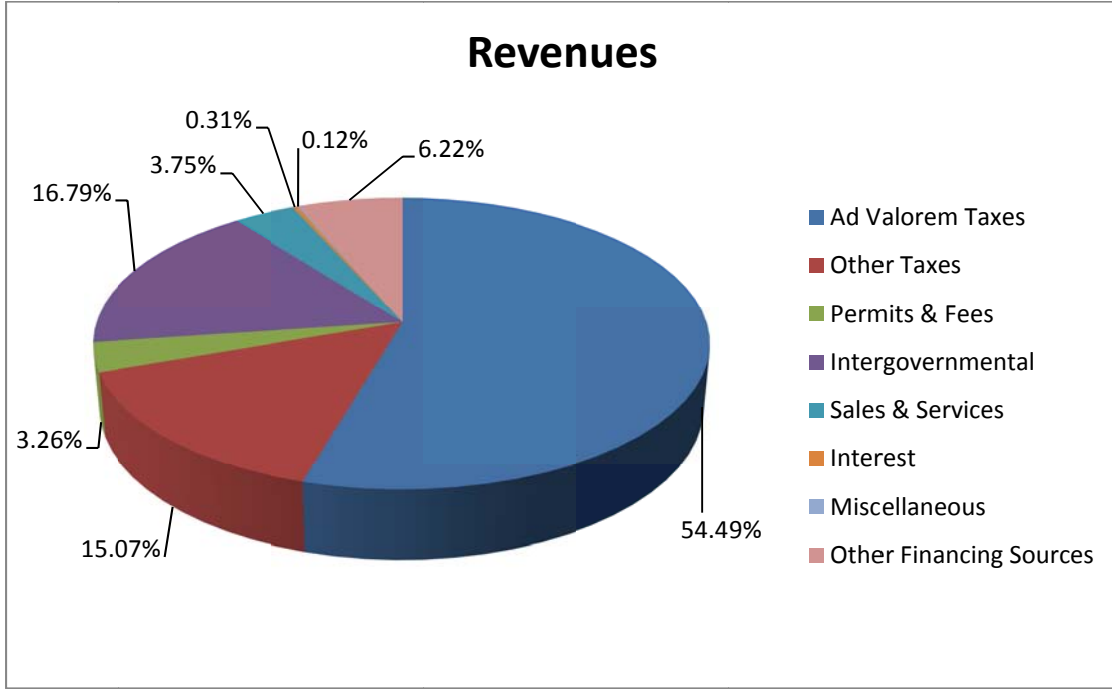
419.4

Capital Equipment & Capital Improvements

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

General Government	Items	Department Total
General Fund		
Information Technology	Server & Network Upgrades	\$ 190,000
Register of Deeds	Equipment & Technology Enhancements	132,200
Sheriff Department	5 Patrol Vehicles, 1 Transport Van, 2 SRT Command Vehicles	216,599
	Transport Cage	11,609
Fire Marshal	Vehicle	33,009
CCATS	Vehicles	158,000
Cooperative Extension	Vehicle	22,500
Environmental Health	GPS Tablets	36,572
Social Services	Vehicle	19,000
Total General Fund		\$ 819,489
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equip.-Next Generation	\$ 260,300
Capital Improvements Fund		
Tax	Pictometry Maps	\$ 75,535
General Services	Courthouse Security	317,585
Parks and Recreation	Park Lighting	1,199,000
	AB Park Expansion Project	200,000
Total Capital Improvements Fund		\$ 1,792,120
School Special Projects Fund	Capital Contribution	\$ 4,500,000
Total Governmental Funds		\$ 7,371,909
Enterprise Fund: Water Fund	Excavator	\$ 20,000
Total Enterprise Fund		\$ 20,000
ENTITY TOTAL		\$ 7,391,909

General Fund



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

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

The following pages contain budgetary information of each of these departments. Each department is described in a narrative statement, followed by prior year accomplishments and current year objectives. Functional areas are separated by a divider page that lists the departments within that function. The financial information is shown for the following periods: June 30, 2013 actual, fiscal year 2014 amended budget as of March 31, 2014, requested, recommended, and adopted fiscal year 2015. The percentage change column is the percentage change from fiscal year 2014 amended to the fiscal year 2015 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2015.

Revenues		Expenditures	
Ad Valorem Taxes	\$ 45,909,000	General Government	\$ 7,037,140
Other Taxes	12,284,000	Public Safety	10,881,115
Permits & Fees	2,657,800	Transportation	1,149,285
Intergovernmental	13,792,074	Environmental Protection	3,476,330
Sales & Services	3,058,110	Economic & Phys. Dev.	2,868,890
Interest	250,000	Human Services	16,450,705
Miscellaneous	128,516	Education	24,196,210
Other Financing Sources	8,349,710	Cultural & Recreation	3,307,715
		Debt Service	8,362,400
		Non Departmental	8,699,420
Total	<u>\$ 86,429,210</u>	Total	<u>\$ 86,429,210</u>

GENERAL FUND REVENUE COMPARISON

REVENUE	Actual FY 13	Amended FY 14	Adopted FY 15
Ad Valorem Taxes			
Current year	\$ 42,824,327	\$ 42,850,000	\$ 44,679,000
Prior years	1,195,187	1,375,000	950,000
Interest & penalties	336,557	271,000	280,000
	<u>44,356,071</u>	<u>44,496,000</u>	<u>45,909,000</u>
Other taxes & licenses			
Privilege licenses	15,275	14,000	14,000
ABC bottle tax	34,275	30,000	30,000
Local option sales tax	12,141,574	11,530,000	12,240,000
	<u>12,191,124</u>	<u>11,574,000</u>	<u>12,284,000</u>
Permits & fees			
Sheriff fees	256,364	130,000	130,000
Register of deeds	1,105,557	1,106,000	1,121,500
Franchise fees	474,007	490,000	480,000
Building permits & inspections fees	595,510	565,000	565,000
Environmental health fees	262,585	250,000	250,000
Other fees	72,213	91,300	111,300
	<u>2,766,236</u>	<u>2,632,300</u>	<u>2,657,800</u>
Intergovernmental			
Restricted			
Federal & state grants	11,223,287	11,303,627	12,182,074
Lottery proceeds	700,000	700,000	700,000
Court facilities fees	200,009	104,500	120,000
White goods & solid waste disposal tax	47,411	40,000	40,000
Scrap tire disposal tax	82,855	85,000	85,000
Unrestricted			
Beer and wine tax	158,022	165,000	165,000
Payments in lieu of taxes	110,609	-	-
ABC profits	471,855	415,000	450,000
Croatan National Forest	51,239	55,000	50,000
	<u>13,045,286</u>	<u>12,868,127</u>	<u>13,792,074</u>
Sales & services			
Solid waste	2,198,355	2,477,880	2,475,000
Civic center fees	199,995	198,424	202,485
Other	348,154	433,979	380,625
	<u>2,746,504</u>	<u>3,110,283</u>	<u>3,058,110</u>
Interest	(77,851)	300,000	250,000

REVENUE	Actual FY 13	Amended FY 14	Adopted FY 15
Miscellaneous			
Proceeds from sale of fixed assets	2,020,080	10,000	25,000
Other	127,899	81,975	103,516
	<u>2,147,979</u>	<u>91,975</u>	<u>128,516</u>
Other Financing Sources			
Operating transfers in	1,960,766	1,877,600	2,834,500
Long-term debt proceeds	15,324,435	98,884	-
Appropriated fund balance	-	1,220,513	5,254,210
Appropriated health reserve F.B.	-	302,480	261,000
	<u>17,285,201</u>	<u>3,499,477</u>	<u>8,349,710</u>
Total Revenue	<u>\$ 94,460,550</u>	<u>\$ 78,572,162</u>	<u>\$ 86,429,210</u>

General Government

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

Governing Body

General Government

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

Major Accomplishments

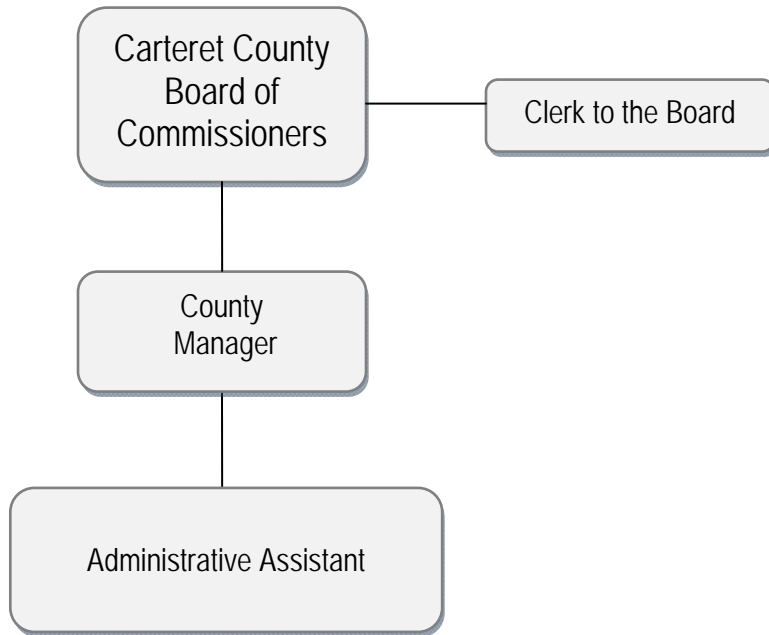
- Set one of the lowest ad valorem tax rates in the state.
- Contracted a facilities master plan.
- Increased occupancy tax from 5% to 6% with the additional 1% for beach nourishment purposes.

Goals & Objectives

- Implement facilities master plan. *Initiative #5.*
- Address county and school capital needs. *Initiative #3.*
- Maintain the County's high bond rating. *Initiative #1.*
- Improve mental health services. *Initiative #4.*
- Implement consolidated human services. *Initiative #9.*
- Continue to monitor and inform public of federal and state regulations.

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	47,892	59,800	52,800	52,800	52,800	
Operations	200,894	220,054	228,590	228,590	228,590	
Capital Outlay	6,922	-	-	-	-	
Total	255,708	279,854	281,390	281,390	281,390	0.55%
Revenue Sources	-	-	-	-	-	
Staffing						
Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

Administration Organizational Chart



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

Major Accomplishments

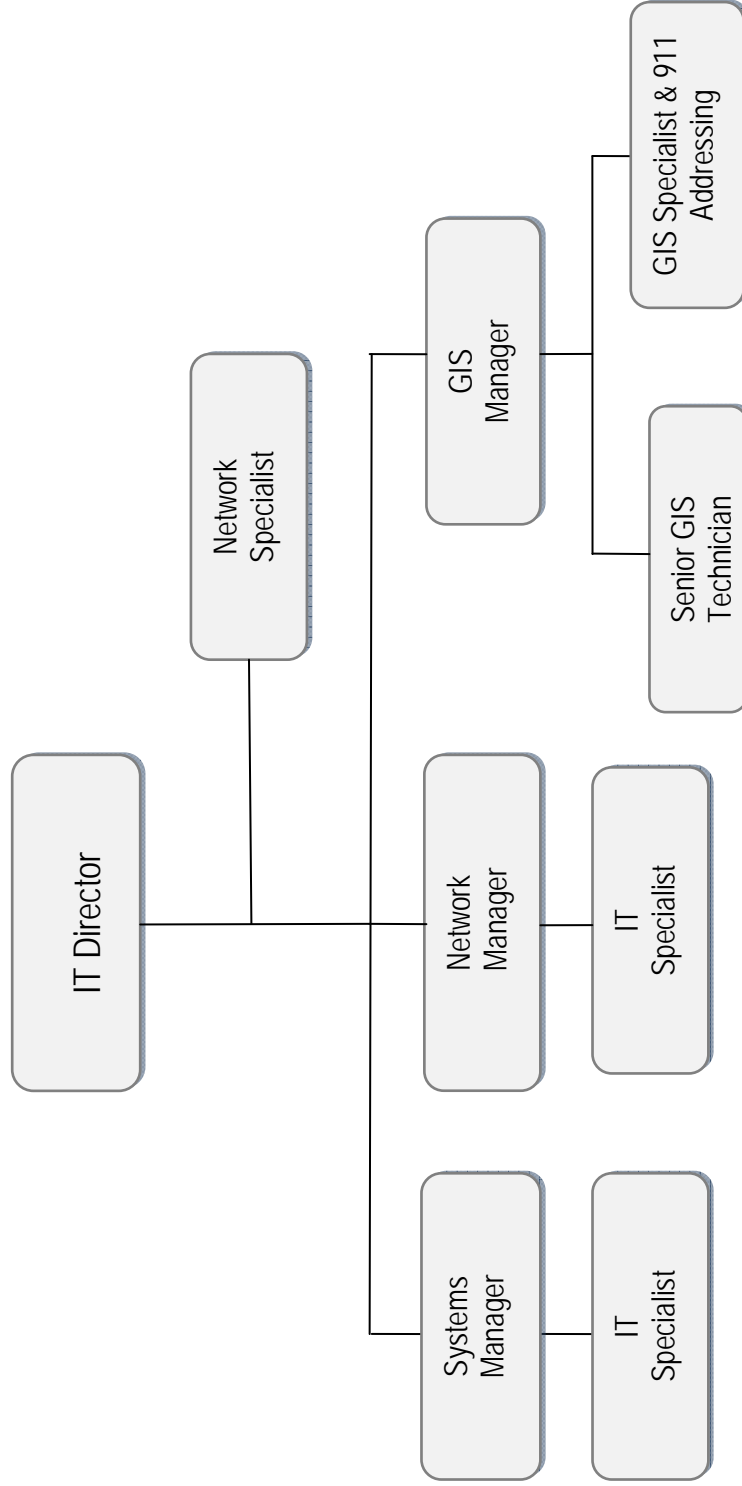
- Completed a 30 year space needs study for County facilities.
- Approved merger of Mental Health LME.
- Developed along with School System staff a new School System quarterly financial report for revenues and expenditures that is utilized by both entities’ governing body.

Goals & Objectives

- Implement facilities master plan. *Initiative #5.*
- Implement classification and compensation plan. *Initiative #1.*
- Implement consolidated health and humans services. *Initiative #9.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	289,781	293,438	293,700	293,700	293,200	
Operations	28,317	40,100	40,100	40,100	40,100	
Total	318,098	333,538	333,800	333,800	333,300	-0.07%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	3.00	3.00	3.00	3.00	3.00	
Numbers of Positions	3.00	3.00	3.00	3.00	3.00	0.00%

Information Technology Organizational Chart



Information Technology Department

General Government

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

Major Accomplishments

- Implemented redundancy and replication for servers and data between two primary MHC data centers.
- Implemented redundant core network infrastructure to support current and future connectivity.
- Implemented new consolidated County website and content management system.
- Upgraded and expanded door access control system to support enterprise wide deployment.
- Completed County enterprise wireless infrastructure & VoIP phone system deployments.
- Implemented new GIS systems for Water Utilities and Environmental Health.

Goals & Objectives

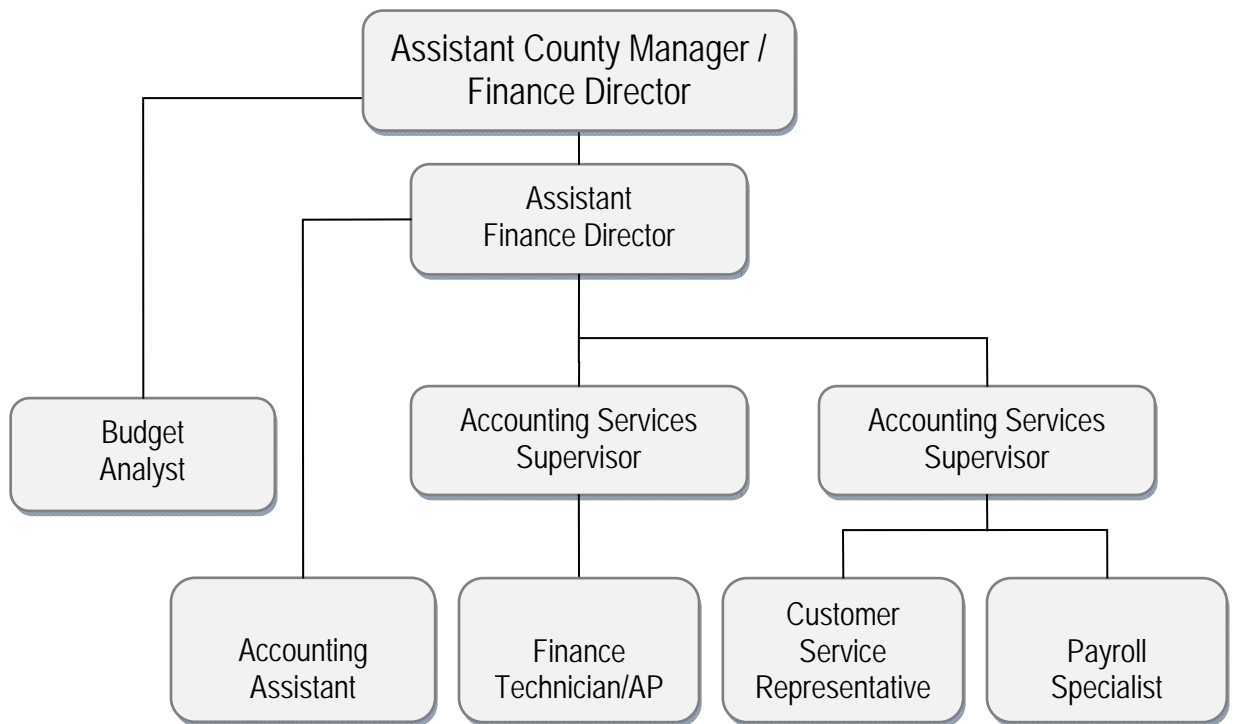
- Complete data center virtualization, redundancy, and replication for Beaufort data center. *Initiative #4.*
- Implement redundant onsite and offsite backup infrastructure for enterprise systems. *Initiatives #1 & 4.*
- Incorporate DSS into primary county network domain. *Initiatives #4 & 9.*
- Implement redundant 911 CAD systems and internet capabilities. *Initiatives #1 & 4.*
- Incorporate GIS systems and capabilities into more county departments. *Initiative #4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Completed work orders by month	240	393	400	350
<i>Efficiency</i>				
Timeliness of service provided – Customer Satisfaction	92%	97%	98%	96%
Average Work Order response time	2 Hrs.	1 Hrs.	1 Hrs.	2 Hrs.
<i>Effectiveness</i>				
Quality of service provided – Customer Satisfaction	95%	99%	98%	96%
Average Work Order completion time	1.5 Days	1 Day	1 Day	1 Day

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
	Personnel	255,173	554,271	609,386	549,150	547,765
Operations	549,536	657,880	935,295	845,295	845,295	
Capital Outlay	16,512	210,384	240,000	190,000	190,000	
Total	821,221	1,422,535	1,784,681	1,584,445	1,583,060	11.28%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	5.00	9.00	10.00	9.00	9.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	5.00	9.00	10.00	9.00	9.00	0.00%

Finance Organizational Chart



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

Major Accomplishments

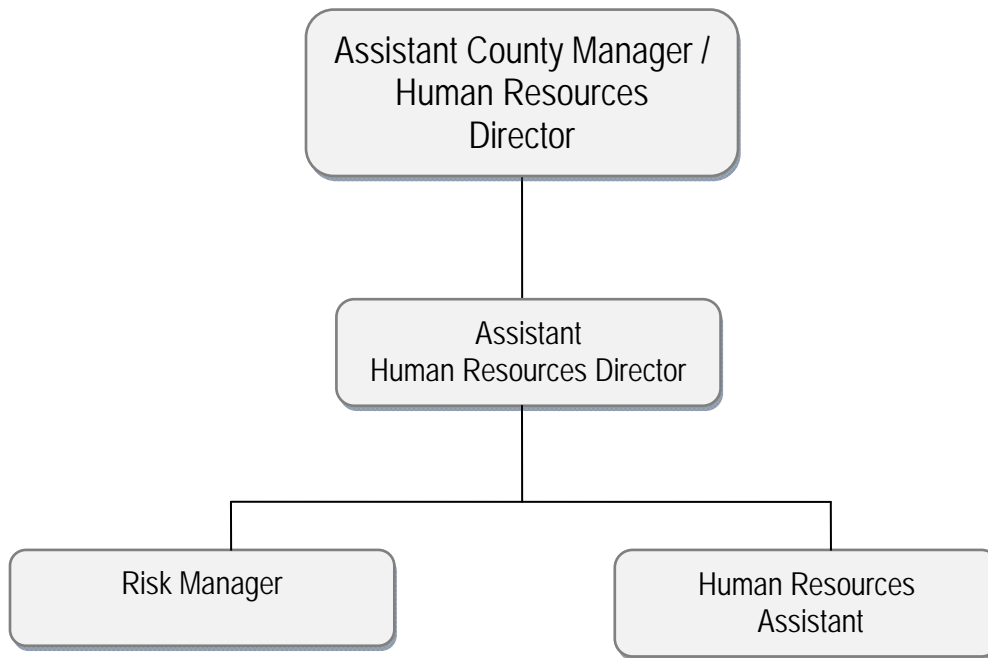
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2014 budget document; the County's 19th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2013, the County's 17th consecutive year.
- Compiled Fire & EMS non-profits FY 2013 financial information, and as a result, reporting, budgeting, and communications were improved between the non-profits, Fire/EMS Commission, and the County Board of Commissioners.

Goals & Objectives

- Maintain the County's high bond rating. *Initiative #1.*
- Assist the Board of Commissioners in implementing the capital needs assessment through financing and pay as you go. *Initiative #1.*
- Expand performance measures implemented in County departments. *Initiatives #1 & 4.*
- Assist the Board of Commissioners by proactively managing the County's finances through the current economy. *Initiative #1.*
- Continue to assist Fire & EMS non-profits with financial information and budget process. *Initiatives #1 & 4.*

Expenditure Category	2012-2013	Amended	2014-2015	2014-2015	2014-2015	Percent
	Actual	2013-2014 Budget 3/31/14				
Personnel	533,437	556,386	558,000	558,000	556,215	
Operations	42,855	48,300	50,665	50,665	50,665	
Total	576,292	604,686	608,665	608,665	606,880	0.36%
Revenue Sources						
Other Taxes	54,507	56,000	66,000	66,000	66,000	17.86%
Staffing						
Full Time Positions	7.80	7.80	7.80	7.80	7.80	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	7.80	7.80	7.80	7.80	7.80	0.00%

Human Resources Organizational Chart



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

Major Accomplishments

- Implemented online employment and application tracking system (NEOGOV).
- Implemented phase II of revised Employee Performance Evaluation procedures.
- Engaged in enterprise wide Classification and Compensation Study.
- Implemented phase I of departmental Business Continuity Plans/Continuity of Operations Plans (BCP/COOP).
- Revised employee recognition programs and annual service awards.

Goals & Objectives

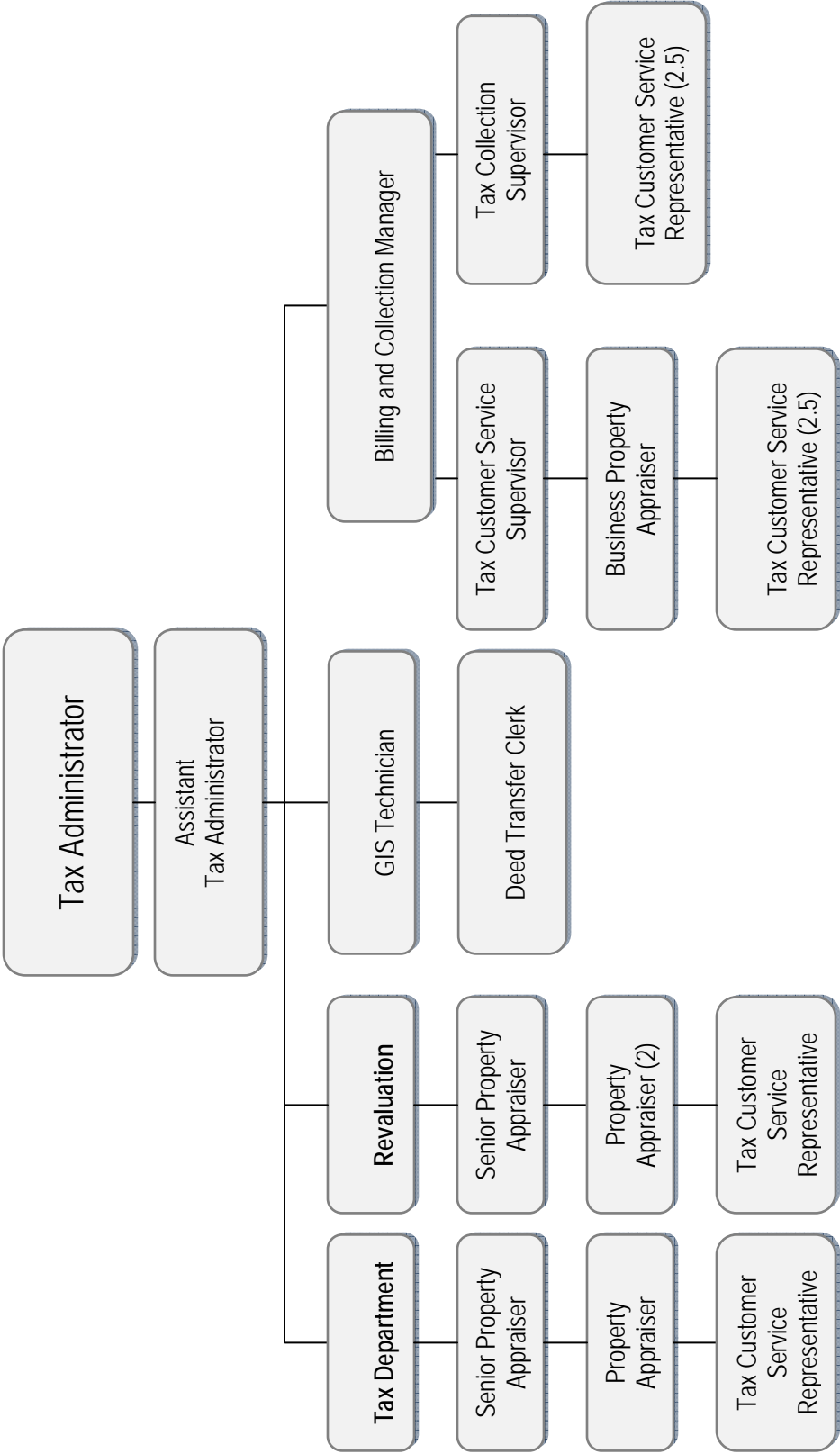
- Update Personnel Policy Manual. *Initiative #4.*
- Implementation of revised pay plan and classification and compensation systems. *Initiative #1.*
- Deployment of staff development and training with focus on department level leadership. *Initiative #4.*
- Implement uniform style and communications guide. *Initiative #4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Employment FTE & PTE	514	518	520	N/A
Open Enrollment Actions	815	815	N/A	N/A
Separations	127 (24%)	103 (20%)	78 (15%)	35 (7%)
<i>Efficiency</i>				
Calls for HR Service	3,782	4,000	N/A	N/A
<i>Effectiveness</i>				
Wellness Program participation	29%	35%	40%	51%

Expenditure Category	Amended				2014-2015 Board Approved	Percent Change From FY 14/15
	2012-2013	2013-2014	2014-2015	2014-2015		
	Actual	Budget 3/31/2014	Requested	Recommended		
Personnel	260,317	266,227	306,242	287,615	286,955	
Operations	39,928	125,619	77,800	77,800	77,800	
Total	300,245	391,846	384,042	365,415	364,755	-6.91%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	4.00	4.00	4.00	4.00	0.00%

Tax Department Organizational Chart



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

Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Implemented new motor vehicle tax system.
- Received the IAAO Certificate of Excellence in Assessment Administration Award.

Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes. *Initiatives #1 & 4.*
- Complete conversion to new motor vehicle tax system. *Initiatives #1 & 4.*
- Continue business personal property audit and debt collection efforts with delinquent accounts. *Initiatives #1 & 4.*
- Complete revaluation of all real property. *Initiative #1.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Complete personal property listing process within 60 days of filing deadline.	70%	75%	100%	100%
Electronic scan of checks received in collection	100%	100%	100%	100%
Conversion of new vehicle tax system	80%	90%	100%	100%
<i>Efficiency</i>				
Electronic Storage of all documents	95%	95%	100%	100%
Computer generated collection reports	95%	95%	100%	100%
<i>Effectiveness</i>				
Business Personal Property Tax Audit	95%	95%	100%	100%
\$ Amount submitted to Debt Setoff for collection	\$2,114,116	\$2,200,000	\$2,200,000	\$2,200,000
% of Debt Setoff collected	23%	23%	23%	23%

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
TAX ADMINISTRATION						
Personnel	906,223	870,625	872,427	862,410	859,560	
Operations	217,028	407,500	408,000	358,000	358,000	
Total	1,123,251	1,278,125	1,280,427	1,220,410	1,217,560	-4.74%
REVALUATION						
Personnel	167,715	191,312	196,304	196,300	195,640	
Operations	17,428	39,500	79,500	79,500	79,500	
Capital Outlay	-	-	36,764	-	-	
Total	185,142	230,812	312,568	275,800	275,140	19.21%
Grand Total	1,308,393	1,508,937	1,592,995	1,496,210	1,492,700	-1.08%
Revenue Sources: Fees	43,262	27,100	27,100	27,100	27,100	0.00%
Staffing						
Full Time Positions	20.00	20.00	20.00	20.00	20.00	
Part Time as FTE	0.59	1.44	1.44	1.44	1.44	
Number of Positions	20.59	21.44	21.44	21.44	21.44	0.00%

Legal

General Government

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

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Professional Services	44,569	70,000	70,000	70,000	70,000	
Total	44,569	70,000	70,000	70,000	70,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

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

Major Accomplishments

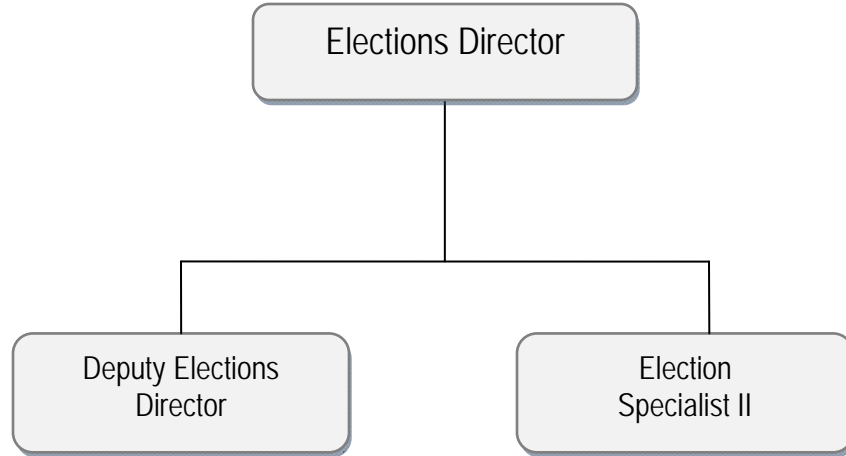
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Improved storage capacity.
- Painted offices and stained Judge’s bench in courtrooms.

Goals & Objectives

- Purchase new bench cushions for courtrooms.
- Partner with maintenance to repair, paint, and maintain building and grounds. *Initiatives #4 & 6.*
- Continue to replace workspace furniture in courtrooms, offices, and public spaces.
- Improve storage capacity of building to carve out much needed space for operations. *Initiative #4.*

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Operations	50,604	68,965	70,965	70,965	70,965	
Total	50,604	68,965	70,965	70,965	70,965	2.90%
Revenue Sources						
Intergovernmental	111,203	104,500	120,000	120,000	120,000	14.83%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Elections Organizational Chart



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

Major Accomplishments

- Completed October 8, 2013 Atlantic Beach municipal election; with accurate and timely results.
- Continued using local staff for conducting mandatory precinct officials training courses and the optional precinct officials certification courses, as well as local citizens for election day support staff (rovers) in lieu of contracted services generating a savings of \$17,200 per election.
- Completed the November 5, 2013 municipal election which included ten (10) municipalities.

Goals & Objectives

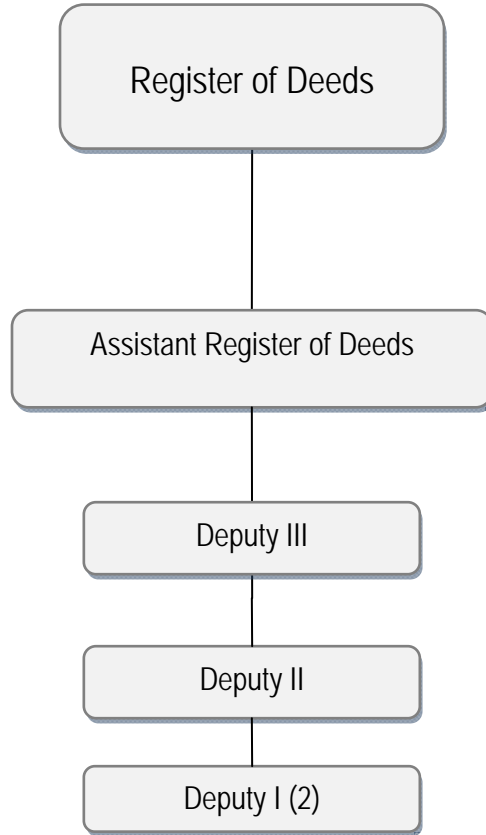
- Implement new legislation as it pertains to changes in voting procedures and election law. *Initiative #4.*
- Continue to provide updated and accurate information to the public through the website and other resources. *Initiative #4.*
- Continue offering poll worker training and outreach services to maintain high level of poll worker retention. *Initiatives #1 & 4.*
- Continue to offer same or increased level of services while implementing cost savings measures. *Initiatives #1 & 4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Elections Held	2	4	1	N/A
Number of Registered Voters	49,529	50,121	51,000	51,000
<i>Efficiency</i>				
Time Election results Available on Election Night	8:48 PM	7:55 PM	8:30 PM	8:30 PM
Time Voting Equipment is picked up at last precinct	9:45 PM	9:20 PM	10:00 PM	10:00 PM
<i>Effectiveness</i>				
Percentage of votes cast without voter complaints	97%	99%	99%	100%
Percentage of provisional ballots cast correctly in precincts	98.9%	99%	99%	100%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	241,746	301,069	285,628	285,625	249,691	
Operations	139,824	207,535	183,415	183,415	172,559	
Total	381,570	508,604	469,043	469,040	422,250	-16.98%
Revenue Sources						
Intergovernmental	14,335	-	-	-	-	
Fees	150	41,854	75	75	75	
Total	14,485	41,854	75	75	75	-99.82%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	1.67	1.08	1.08	1.08	1.08	
Numbers of Positions	4.67	4.08	4.08	4.08	4.08	0.00%

Register of Deeds Organizational Chart



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

Major Accomplishments

- Completed indexing and scanning of all birth records.
- Began a conversion project for images of recorded documents.
- Scanned and indexed older records for easy access online.

Goals & Objectives

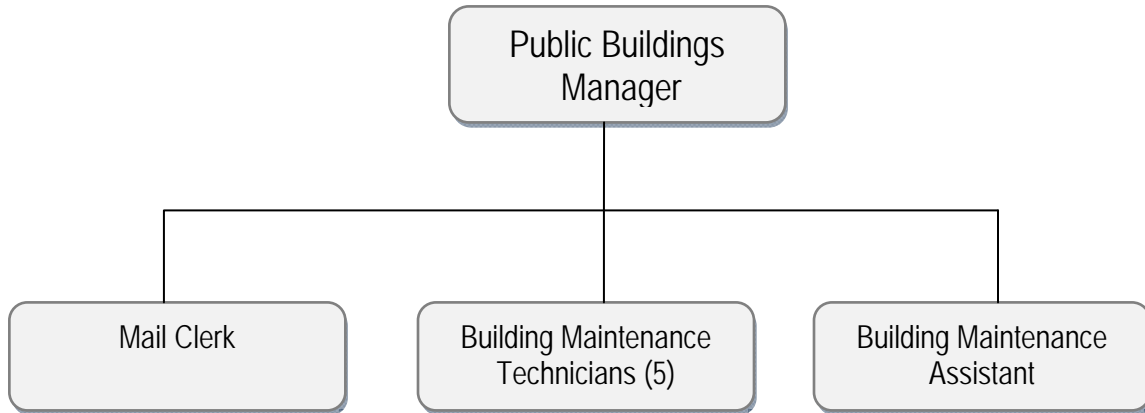
- Implement online application process for certified copy vital record requests. *Initiatives #1 & 4.*
- Continue indexing and scanning previous year's birth, death, and marriage records. *Initiatives #1 & 4.*
- Begin e-recording of legal documents online; no cost to the County. *Initiative #4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Documents recorded	21,328	21,500	22,000	21,500
Certified copies issued	8,290	8,300	8,350	8,300
<i>Efficiency</i>				
Database updated by 10:00 a.m.	99.9%	99.9%	100%	100%
Process all documents same day received	99.9%	99.9%	100%	100%
<i>Effectiveness</i>				
Instant recording when requested	99.9%	99.9%	100%	100%

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Personnel	250,874	260,991	280,173	276,475	275,475	
Operations	92,105	127,833	142,721	142,715	142,715	
Capital Outlay	-	107,294	132,200	132,200	132,200	
Total	342,979	496,118	555,094	551,390	550,390	10.94%
Revenue Sources						
Fees	1,105,557	1,106,000	1,121,500	1,121,500	1,121,500	1.40%
Staffing						
Full Time Positions	5.00	5.00	6.00	6.00	6.00	
FTE - Part Time Positions	-	0.57	-	-	-	
Numbers of Positions	5.00	5.57	6.00	6.00	6.00	7.72%

Public Buildings Organizational Chart



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

Major Accomplishments

- Completed the relocation of Emergency Services to the Health Department.
- Upgraded the HVAC controls system for Courthouse Square Building.
- Completed the installation of a new roof at the Senior Center.
- Provided assistance with three significant weather events.

Goals & Objectives

- Reduce building system outages during hours of operation. *Initiatives #4 & 6.*
- Improve work order efficiency. *Initiative #4.*
- Install additional automation controls for fire alarm devices and equipment. *Initiative #4.*
- Initiate development of energy conservation efforts to decrease energy costs. *Initiatives #1 & 4.*
- Develop a preventative maintenance program. *Initiative #6.*

Performance Summary

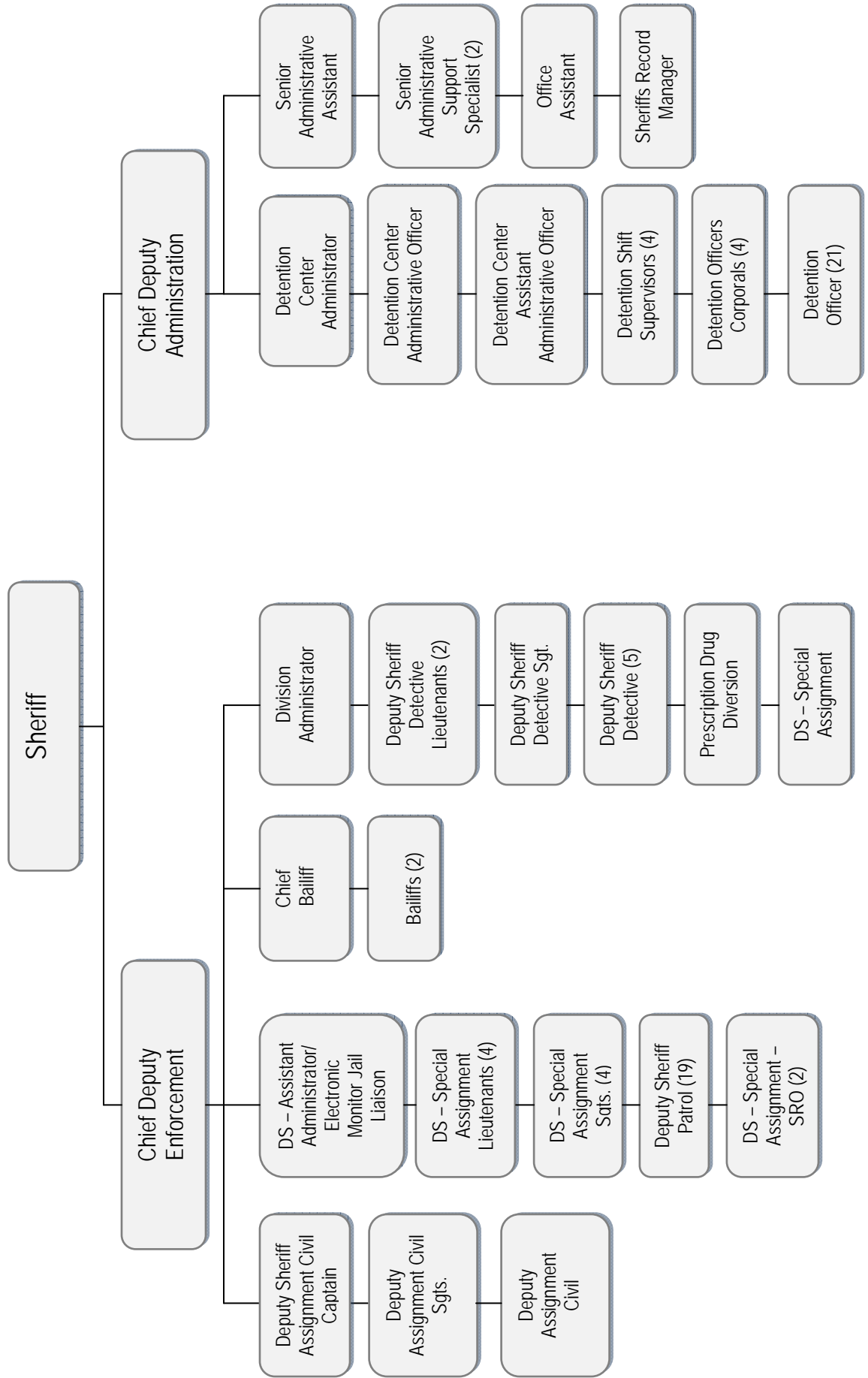
	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Average number of monthly work orders	100	110	132	132
<i>Efficiency</i>				
Average number of monthly work orders completed	95%	97%	99%	99%
<i>Effectiveness (number of work orders)</i>				
Building and Grounds	312	344	413	391
Electrical	112	124	149	141
Plumbing	148	163	196	185
HVAC	128	141	170	160

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	299,328	398,414	478,023	378,920	377,700	
Operations	629,167	806,323	1,038,023	883,750	883,750	
Capital Outlay	369,351	141,000	40,000	-	-	
Total	1,297,846	1,345,737	1,556,046	1,262,670	1,261,450	-6.26%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	13.00	8.00	10.00	8.00	8.00	
FTE - Part Time Positions	0.24	-	-	-	-	
Numbers of Positions	13.24	8.00	10.00	8.00	8.00	0.00%

Public Safety

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

Sheriff Department Organizational Chart



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

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

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

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

Major Accomplishments

- Implemented SHIELD (Sheriff's Institute for Ethical Leadership Development) program.
- Reduced average inmate population which resulted in controlling cost of incarceration through the alternative incarceration program, electronic monitoring, to qualifying offenders.
- Collected 171,461 dosage units of potentially harmful prescription drugs through Operation Medicine Drop and Pills Can Kill campaign.
- Utilized 1,613 hours of volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, special activities, and training.
- Collected over \$87,000 in arrears child support from electronic monitoring offenders.
- Investigated 119 prescription drug diversion cases.

Goals & Objectives

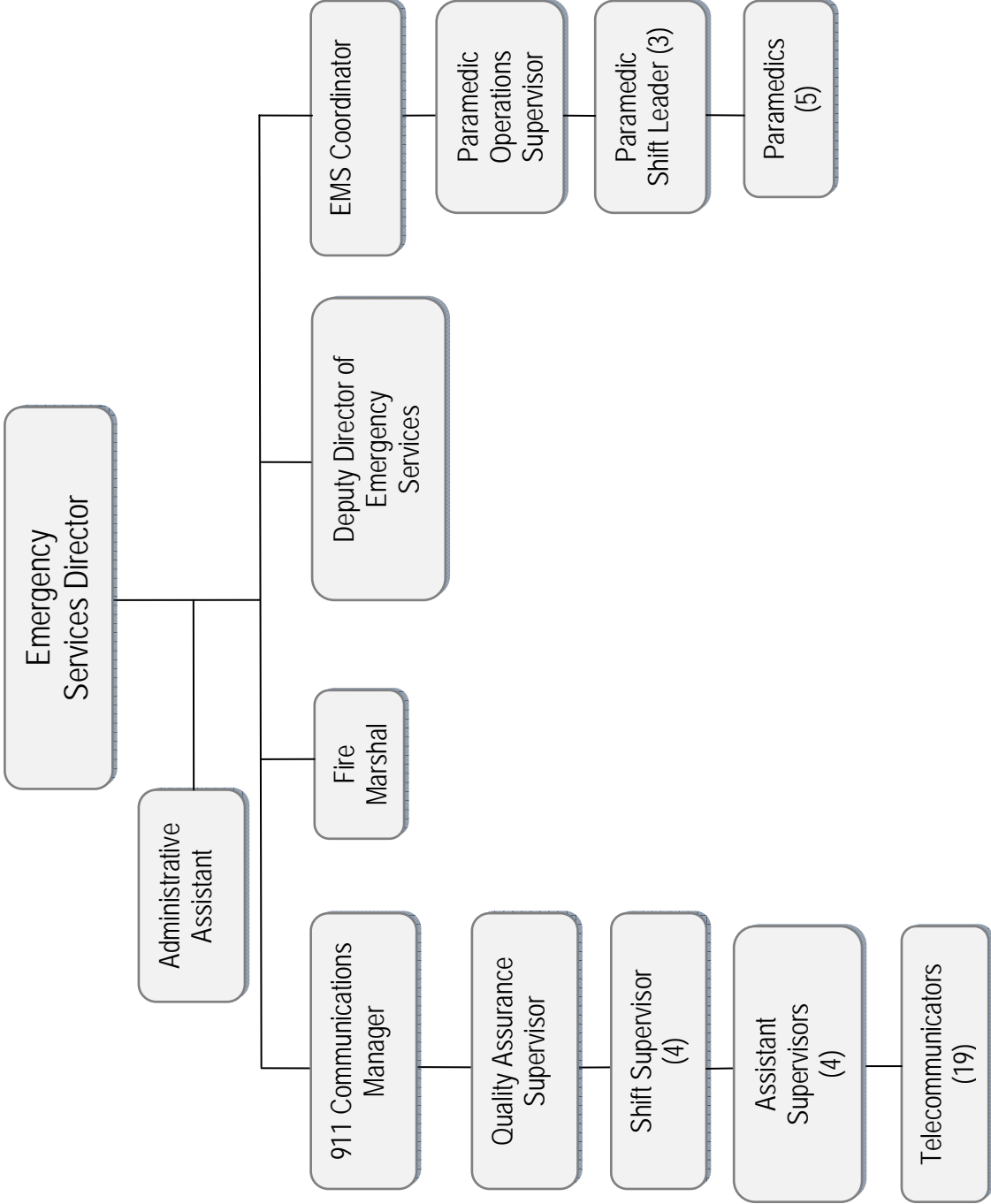
- Continue to provide for the safety, security, and well-being of our citizens. *Initiative #2.*
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. *Initiative #2.*
- Reduce medical cost with new inmate medical cost containment program. *Initiatives #1 & 2.*
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. *Initiatives #1, 2 & 4.*
- Enhance Detention Center officer's capability to monitor inmates using video surveillance through additional equipment and software. *Initiatives #1, 2 & 4.*
- Reach more citizens through community watch and crime prevention programs. *Initiative #2.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Average daily population	141	135	121	116 >
Detention Intake	3,051	3,200	3,000	N/A
Sheriff's Patrol unit calls for service	26,664	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	6,967	7,500	N/A	N/A
Civil papers for service received	4,260	6,000	N/A	N/A
Concealed handgun permits processed	1,559	800	800	N/A
Pistol Permits Processed	1,006	850	N/A	N/A
Sex offenders address verification site visits	100	95	95	100%
Electronic monitoring offender participants	75	60	65	100
<i>Efficiency</i>				
Civil processes served	86%	90%	95%	100%
Criminal processes served	84%	85%	90%	100%
<i>Effectiveness</i>				
Collections of money on Writs of Executions	\$113,875	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$115,344	\$160,000	\$160,000	N/A
Total weapons fees collected	\$136,359	\$140,000	\$140,000	N/A
Child support collected due to electronic monitoring	\$87,038	\$70,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	5,183	5,500	5,500	N/A
Savings to County due to electronic monitoring	\$223,235	\$228,150	\$248,400	\$400,000
Warrants Arrest Made	2,022	2,500	2,500	N/A
Drug suspects arrested	58	200	200	N/A
Drug Charges	249	500	600	N/A

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
CRIMINAL DIVISION						
Personnel	2,782,213	2,979,395	2,971,442	2,971,438	2,960,838	
Operations	818,236	752,761	717,229	702,829	702,829	
Capital Outlay	197,273	229,072	228,208	228,208	228,208	
Total	3,797,722	3,961,228	3,916,879	3,902,475	3,891,875	-1.75%
CIVIL DIVISION						
Personnel	196,889	209,351	213,168	209,400	208,840	
Operations	22,626	22,000	23,000	23,000	23,000	
Total	219,516	231,351	236,168	232,400	231,840	0.21%
BAILIFF DIVISION						
Personnel	156,828	168,386	208,713	208,710	168,050	
Operations	26,481	31,300	31,300	31,300	31,300	
Total	183,309	199,686	240,013	240,010	199,350	-0.17%
JAIL DIVISION						
Personnel	1,358,360	1,414,083	1,412,680	1,412,644	1,407,644	
Operations	1,070,722	979,869	1,010,571	1,102,571	1,152,571	
Capital Outlay	-	12,849	-	-	-	
Total	2,429,083	2,406,801	2,423,251	2,515,215	2,560,215	6.37%
GRAND TOTAL	6,629,630	6,799,066	6,816,311	6,890,100	6,883,280	1.24%
Revenue Sources						
Intergovernmental	300,708	293,001	313,410	313,410	313,410	
Fees	256,364	130,000	130,000	130,000	130,000	
Total	557,071	423,001	443,410	443,410	443,410	4.82%
Staffing						
Criminal	47.00	49.00	49.00	49.00	49.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	3.00	3.00	3.00	3.00	3.00	
Jail	32.00	32.00	32.00	32.00	32.00	
Full Time Positions	85.00	87.00	87.00	87.00	87.00	
FTE - Part-time	3.31	3.32	5.76	5.76	5.76	
Number of Positions	88.31	90.32	92.76	92.76	92.76	2.70%

Emergency Services Organizational Chart



Paramedic Operation

Public Safety

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

Major Accomplishments

- Implemented new state and local emergency medical protocols.
- Updated the Emergency Medical Services Plan.
- Responded and provided support during three significant weather events.

Goals & Objectives

- Continue work with county nonprofit EMS departments to enhance their level of patient care. *Initiative #2.*
- Implement volunteer first responder program. *Initiative #2.*
- Develop a mass casualty and triage plan. *Initiative #2.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
QVR 1 calls/year	1,066	1,000	1,100	N/A
QVR 2 calls/year	1,399	1,400	1,500	N/A
QVR 3 calls/year	319	320	350	N/A
QVR 4 calls/year	76	100	100	N/A
Public Service Events	2	5	5	N/A
Disaster/Rehab Trailer	3	5	5	N/A
Rescue boat calls	3	5	10	N/A

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Personnel	653,485	720,380	770,198	755,425	763,925	
Operations	106,902	128,350	132,725	132,725	132,725	
Capital Outlay	117,099	-	-	-	-	
Total	877,487	848,730	902,923	888,150	896,650	5.65%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	10.00	10.00	10.00	10.00	
FTE - Part Time Positions	1.88	1.37	0.96	0.96	0.96	
Numbers of Positions	11.88	11.37	10.96	10.96	10.96	-3.61%

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

Major Accomplishments

- Completed the Emergency Operations Plan and Resource Typing Project.
- Fully executed contracts for debris management and monitoring.
- Successfully completed all requirements for annual Emergency Management Performance Grant (EMPG) funding.
- Successfully operated Emergency Operations Center in response to November tornado and January/February winter storms.

Goals & Objectives

- Continue to work with various organizations within the county to create strong working relationships. *Initiatives #2 & 4.*
- Continue to communicate and provide updated preparedness and mitigation information to our citizens, partners and stakeholders. *Initiatives #2 & 4.*
- Continue to update and utilize our web based common operating picture (WebEOC) more efficiently and effectively. *Initiatives #2 & 4.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	248,334	221,044	232,762	235,960	234,860	
Operations	203,572	170,382	144,300	139,800	139,800	
Capital Outlay	-	32,825	-	-	-	
Total	451,906	424,251	377,062	375,760	374,660	-11.69%
Revenue Sources						
Intergovernmental	113,545	56,696	35,000	57,000	57,000	0.54%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	3.00	3.00	3.00	3.00	3.00	0.00%

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

Major Accomplishments

- Implemented the use of tablets in the field during emergencies and to assist with inspections.
- Implemented the use of Emergency Reporting software for data collection, inspections and administrative reporting.
- Performed 30 fire investigations.

Goals & Objectives

- Continue to assist fire departments in lowering their ISO rating. *Initiatives #1 & 2.*
- Expand current fire prevention program. *Initiative #2.*
- Enhance the protection of life, property and the environment through inspection, education and investigative strategies. *Initiatives #2 & 4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	233	350	450	100%
Investigations (Fire, Illegal Burn, & Hazardous Materials)	30	30	0	0
Fire Prevention Activities	5	15	25	15
Unsafe Acts/Illegal Burning	32	30	0	0

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Personnel	91,168	99,173	106,919	96,999	96,999	
Operations	14,042	28,619	30,777	30,777	30,777	
Capital Outlay	9,995	51,000	33,009	33,009	33,009	
Total	115,205	178,792	170,705	160,785	160,785	-10.07%
Revenue Sources	-	51,000	-	-	-	-100.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.87	0.84	0.84	0.84	0.84	
Numbers of Positions	1.87	1.84	1.84	1.84	1.84	0.00%

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

Major Accomplishments

- Assisted Morehead City Police Department with its Advanced Meritorious Accreditation through completion of Chapter 81, Communications, of the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Dispatched resources to 163,910 calls for service, answered 196,000 phone calls (911 and administrative lines combined), and actively participated in approximately 655,640 radio transmissions.
- Upgraded all communications consoles to include full division of criminal information capabilities and full dispatch protocol capabilities (emergency police, fire and medical dispatch).

Goals & Objectives

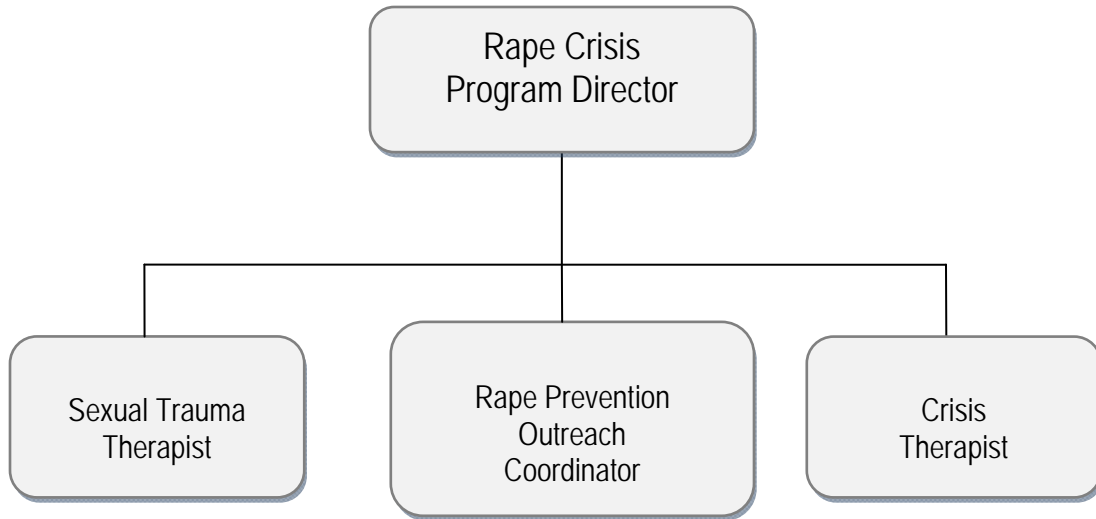
- Explore the features of Next Generation 911 (NG911) and update telephonic features to prepare for the implementation of 911 texting. *Initiatives #2 & 4.*
- Enhance communications operations as we continue to work toward national accreditation. *Initiatives #1,2 & 4.*
- Continue to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness. *Initiatives #1, 2 & 4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Prompt processing of emergency / assistance / incidents	163,910	164,000	164,000	100%
<i>Efficiency</i>				
Dispatch Protocol Proficiency	95%	100%	100%	100%
<i>Effectiveness</i>				
Answer 911 Calls < 15 sec 95% & <40 99%	100%	100%	100%	100%
Dispatch true emergencies <60 sec 95% and <90 sec 99%	100%	100%	100%	100%
Identify & troubleshoot system failures <60 min	100%	100%	100%	100%
Initiate EOC operations <60 min	100%	100%	100%	100%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	1,094,078	1,275,752	1,364,241	1,351,475	1,347,175	
Operations	208,326	228,624	241,750	236,750	236,750	
Capital Outlay	-	-	-	-	-	
Total	1,302,404	1,504,376	1,605,991	1,588,225	1,583,925	5.29%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	26.00	29.00	29.00	29.00	29.00	
FTE - Part Time Positions	1.05	1.15	1.25	1.25	1.25	
Numbers of Positions	27.05	30.15	30.25	30.25	30.25	0.33%

Rape Crisis Organizational Chart



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

Major Accomplishments

- Served 166 primary and secondary victims: 25% of whom were children 0-18.
- Provided 1,000 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Increased the number of Hispanic clients served.
- Increased the number of volunteers for the program.
- Became a member of the Sexual Assault Response Team (SART) at Cherry Point (Marines) and Fort Macon (Coast Guard).

Goals & Objectives

- Continue to provide services to underserved populations in the county, such as rural and minority groups. *Initiative #2.*
- Attend specialized trainings to treat and work with victims of sexual abuse and assault to stay updated on the most effective modalities used to assist victims/survivors of abuse. *Initiative #2.*
- Conduct a community assessment to explore met/unmet needs and concerns in the county for sexual abuse survivor/victim services and utilization of available resources. *Initiative #2.*
- Increase efficiency and direct victim's services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program. *Initiative #2.*
- Hire a bilingual advocate to assist in serving Hispanic community, funded through grants. *Initiatives #1 & 2.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Counseling Hours provided to primary and secondary victim	1,000	1,400	1,500	1,500
Direct Services to victims/families	443	500	500	500
<i>Efficiency</i>				
Educational Programs Provided	33	65	70	65
Participants in Educational Program	1,074	1,500	2,000	1,500

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	155,370	199,956	237,170	234,470	233,810	
Operations	29,304	30,128	33,460	33,460	33,460	
Total	184,674	230,084	270,630	267,930	267,270	16.16%
Revenue Sources						
Intergovernmental	104,785	151,240	157,215	157,215	157,215	
Miscellaneous	2,208	1,000	1,000	1,000	1,000	
Total	106,993	152,240	158,215	158,215	158,215	3.92%
Staffing						
Full Time Positions	3.00	3.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.17	0.17	0.09	0.09	0.09	
Numbers of Positions	3.17	3.17	4.09	4.09	4.09	29.02%

Medical Examiner

Public Safety

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Contracted Services	48,100	52,000	52,000	52,000	52,000	
Total	48,100	52,000	52,000	52,000	52,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Animal Control

Public Safety

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

Major Accomplishments

- One officer received the 2013 Animal Control Officer of the Year award.
- Completed a two-year PetSmart Charities grant for spaying and neutering feral cats; servicing a total of 914 cats.

Goals & Objectives

- Implement the PetPoint microchip program and combine with the County's rabies clinics. *Initiative #2.*
- Work with local animal organizations and PetPoint microchip program to share information to identify lost, stolen, adopted or injured animals. *Initiatives #2 & 4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Telephone Calls	13,849	14,000	15,000	100%
Premises visited/patrolled Areas	4,766	4,800	4,900	100%
Animals Impounded	1,206	1,300	1,400	100%
<i>Efficiency</i>				
Premises visited/Patrolled per Animal Control Officer	1,589	1,600	1,633	100%
Animals Impounded per Animal Control Officer	402	433	467	100%
<i>Effectiveness</i>				
Complaint per 1000 pop	2	0	0	0

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
	Personnel	179,547	190,098	190,921	190,919	190,259
Operations	293,847	294,027	472,286	472,286	472,286	
Total	473,394	484,125	663,207	663,205	662,545	36.85%
Revenue Sources						
Intergovernmental	25,140	-	176,400	176,400	176,400	
Fees	-	-	20,000	20,000	20,000	
Total	25,140	-	196,400	196,400	196,400	100.00%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.65	0.96	0.96	0.96	0.96	
Numbers of Positions	4.65	4.96	4.96	4.96	4.96	0.00%



Transportation

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

Airport

Transportation

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Operating Contribution	1,468,014	67,290	67,290	67,290	67,290	
Capital Contribution	33,330	16,665	16,665	16,665	16,665	
Total	1,501,344	83,955	83,955	83,955	83,955	0.00%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

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

Major Accomplishments

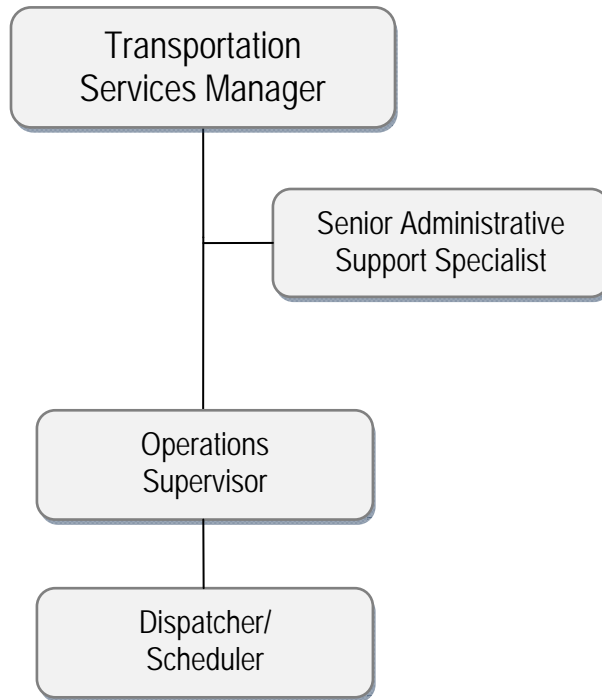
- Rocked parking lots at Atlantic and Harkers Island Harbors.
- Added finger piers at Atlantic Harbor to accommodate smaller boats in an effort to fill vacant slips.
- Repaired bulk head at Harkers Island Harbor.

Goals & Objectives

- Continue to partner with Army Corps of Engineers to establish a breakwater at White Point. *Initiative #8.*
- Reconstruct bulk head at Harkers Island Harbor. *Initiative #4.*
- Repair dock at Atlantic and Harkers Island Harbors. *Initiative #4.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Operations	14,767	27,390	27,390	27,390	27,390	
Total	14,767	27,390	27,390	27,390	27,390	0.00%
Revenue Sources						
Fees	22,455	25,000	25,000	25,000	25,000	
Total	22,455	25,000	25,000	25,000	25,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

CCATS Organizational Chart



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

Major Accomplishments

- Implemented mobile data tablets on vehicles allowing for real time updates to manifests, resulting in greater efficiency.
- Secured additional grant funding: Job Access and Reverse Commute.
- Completed onsite Route Match training for all office staff.
- Developed and implemented a training program for new operators.

Goals & Objectives

- Increase ridership and miles in overall transportation. *Initiatives #1, 4 & 7.*
- Pilot a park-n-ride program for citizens in the Down East area. *Initiative #7.*
- Develop a ride sharing agreement with adjacent transit services. *Initiatives #1, 4 & 7.*
- Expand marketing program to all festivals, fairs and events in Carteret County. *Initiatives #1, 4 & 7.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Total Trips	57,658	55,410	63,000	65,000
Total Miles	613,510	572,611	589,564	600,000
Total Hours of Service	32,056	31,175	33,000	33,000
<i>Efficiency</i>				
Passengers per Mile per vehicle	0.09	0.09	0.11	0.12
<i>Effectiveness</i>				
Passengers per service Hour per vehicle	1.80	1.77	1.9	2.20

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	476,238	524,575	545,474	545,471	544,811	
Operations	314,775	366,400	335,129	335,129	335,129	
Capital Outlay	351,181	-	158,000	158,000	158,000	
Total	1,142,194	890,975	1,038,603	1,038,600	1,037,940	16.49%
Revenue Sources						
Intergovernmental	830,384	737,286	844,609	844,609	844,609	
Fees	161,862	229,000	215,000	215,000	215,000	
Total	992,246	966,286	1,059,609	1,059,609	1,059,609	9.66%
Staffing						
Full Time Positions	2.00	3.00	4.00	4.00	4.00	
FTE - Part Time Positions	16.96	14.20	16.33	16.33	16.33	
Numbers of Positions	18.96	17.20	20.33	20.33	20.33	18.20%



Environmental Protection

**Forest Fire Control
Waste Collections
Public Works**

Forest Fire Control

Environmental Protection

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

Major Accomplishments

- 12 forest management plans written for Carteret County landowners involving 547 acres.
- 11 acres of forest regeneration (all planted).
- 16 inspections of forestry operations (Forest Best Management Practices) affecting 910 acres.
- 22 Community Wildland Protection Program plans written to help Volunteer Fire Departments in Carteret County receive federal wildland fire grants.

Goals & Objectives

- Write 21 forest management plans in Carteret County. *Initiative #4.*
- Conduct 702 acres of forest regeneration in Carteret County. *Initiative #4.*
- Inspect 11 tracts for Forest Water Quality. *Initiative #4.*
- Teach 1 Wildland Fire Suppression class to Volunteer Fire Departments. *Initiative #2.*

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Forest Fire Contribution	91,331	122,170	134,926	134,925	134,925	
Total	91,331	122,170	134,926	134,925	134,925	10.44%
Revenue Sources	-	-	-	-	-	0.00%
Staffing Numbers of Positions	-	-	-	-	-	0.00%

Waste Collection

Environmental Protection

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

Major Accomplishments

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

Goals & Objectives

- Maintain the 12 convenience sites. *Initiatives #1 & 4.*
- Manage solid waste contract tracking all costs and ensuring efficiency of operations. *Initiatives #1 & 4.*

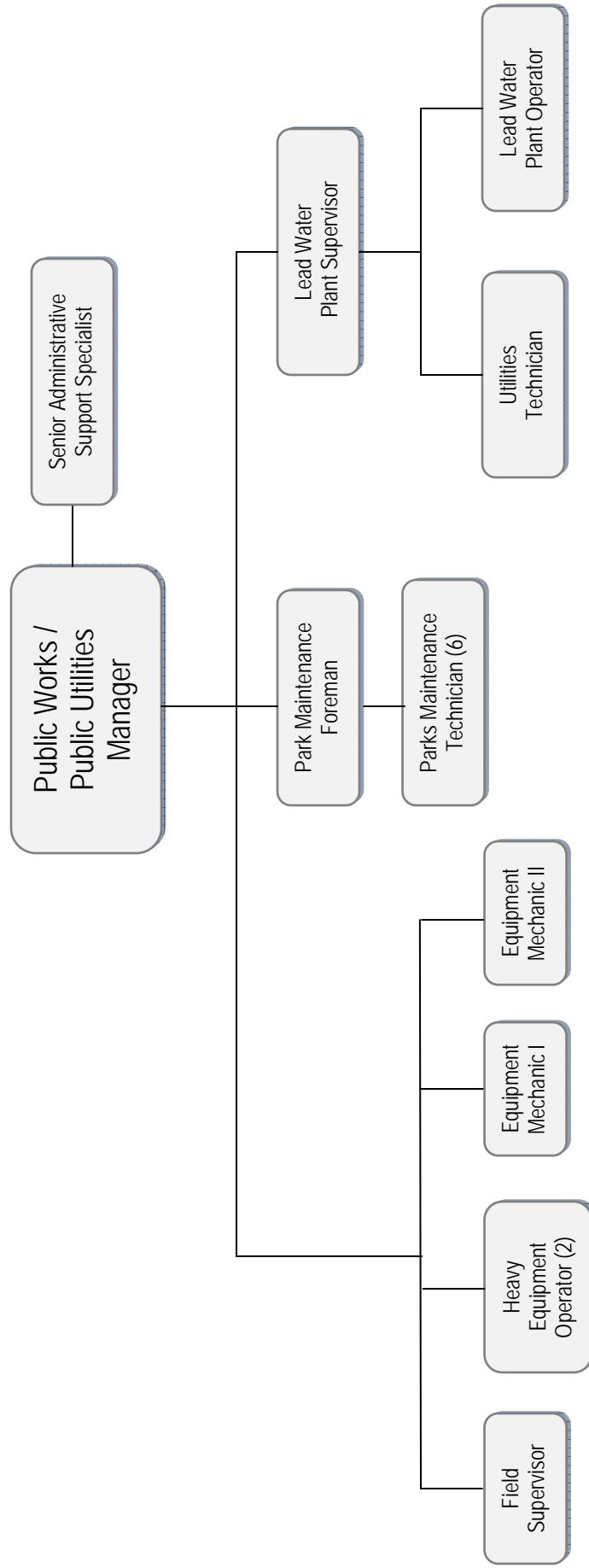
Fiscal Year	Tipping Fee
2005-2006	\$46.50
2006-2007	\$46.50
2007-2008	\$46.50
2008-2009	\$46.50
2009-2010	\$48.50
2010-2011	\$50.50
2011-2012	\$50.50
2012-2013	\$50.50
2013-2014	\$52.50
2014-2015	\$52.50

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Solid Waste Program Cost	\$ 2,328,778	\$ 2,606,625	\$ 2,603,625	\$2,603,625
Tonnage Handled Each Year	18,027	18,030	18,027	18,027
<i>Efficiency</i>				
Cost per ton handled	\$121.90	\$128.18	\$128.18	\$128.18
Yard Waste & Recyclables kept out of Landfill	14%	14%	14%	15%
<i>Effectiveness</i>				
Actual vs. Desired Recycle Rate	86%	86%	86%	100%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Operations	30,235	24,500	29,500	29,500	29,500	
Solid Waste Collections	2,291,923	2,567,125	2,585,625	2,585,625	2,585,625	
Landfill Closure	6,620	15,000	15,000	15,000	15,000	
Total	2,328,778	2,606,625	2,630,125	2,630,125	2,630,125	0.90%
Revenue Sources						
Intergovernmental	134,151	135,000	135,000	135,000	135,000	
Fees	2,198,355	2,477,880	2,475,000	2,475,000	2,475,000	
Total	2,332,506	2,612,880	2,610,000	2,610,000	2,610,000	-0.11%
Staffing						
Numbers of Positions	-	-	-	-	-	

Public Works/Public Utilities Organizational Chart



Public Works Department

Environmental Protection

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

Major Accomplishments

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

Goals & Objectives

- Improve on maintenance techniques to save time and money for the County. *Initiatives #1 & 4.*
- Implement new equipment for the maintenance of County vehicles creating more cost efficient service. *Initiatives #1 & 4.*
- Increase synergy with other departments to improve efficiency and create savings on contracted services. *Initiatives #1 & 4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Mosquito Control (Spraying and equipment maintenance)	4,800	4,600	4,500	4,000
<i>Efficiency</i>				
Chilton Labor Hours (2011 Chilton Labor Rate = \$95)	3,000	2,800	2,600	2,500
<i>Effectiveness</i>				
Savings realized by using in-house mechanic labor for vehicle maintenance	\$ 199,480	\$ 190,000	\$ 185,480	\$180,000

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	397,672	380,559	387,881	387,880	386,855	
Operations	274,056	317,027	347,625	324,425	324,425	
Capital Outlay	12,550	8,450	-	-	-	
Total	684,278	706,036	735,506	712,305	711,280	0.74%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	7.00	6.50	6.50	6.50	6.50	
FTE - Part Time Positions	3.56	4.62	4.62	4.62	4.62	
Numbers of Positions	10.56	11.12	11.12	11.12	11.12	0.00%

Economic & Physical Development

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

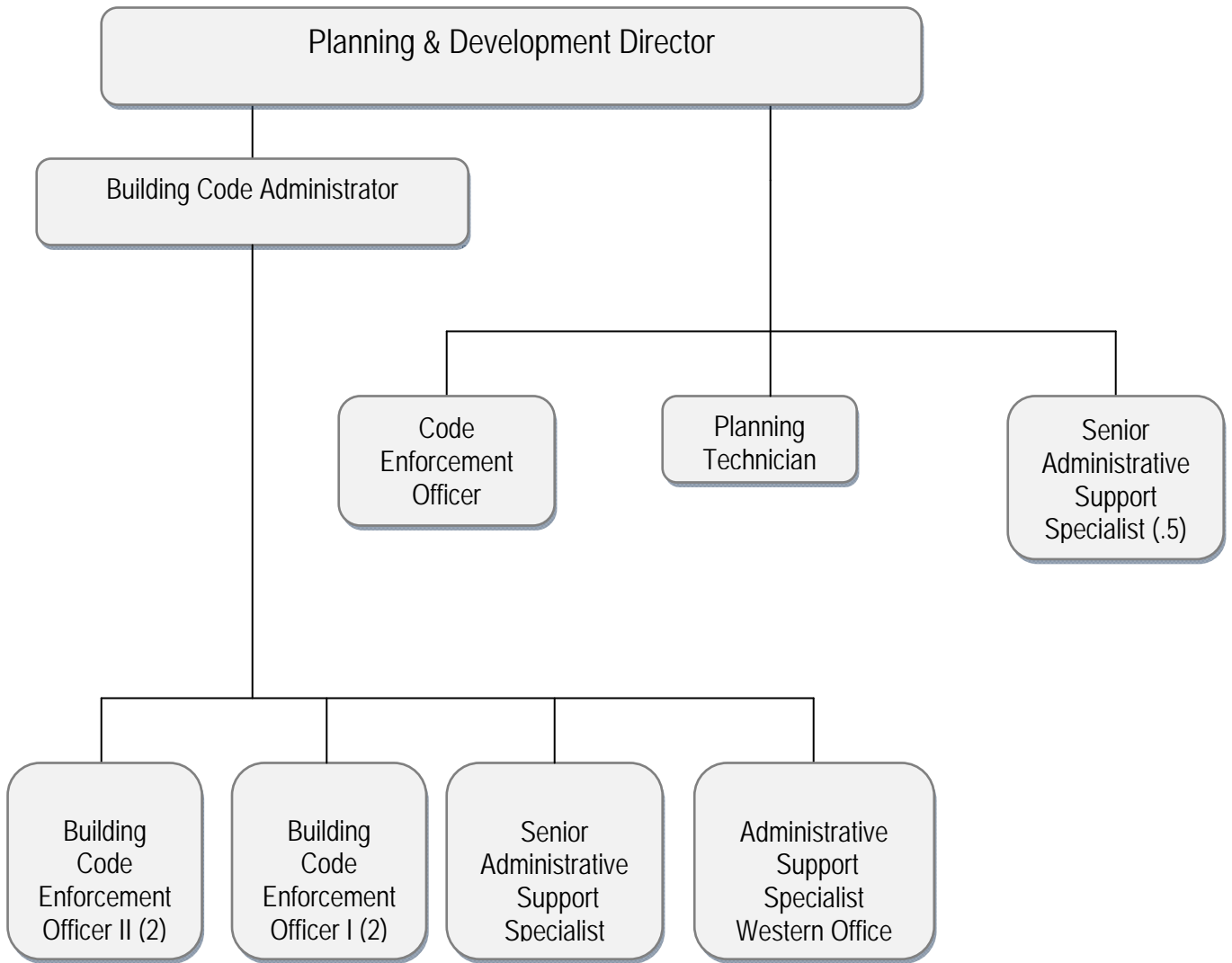
Special Appropriations

Economic and Physical Development

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Economic Development Council	175,000	175,000	175,000	175,000	175,000	
Business Development	25,000	25,000	25,000	25,000	25,000	
Total	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	0.00%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Department of Planning & Development Organization Chart



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

Major Accomplishments

- Completed code required triennial inspections of manufactured home and RV parks.
- Continued County initiated rezoning for split-zoned properties as part of ongoing program to reduce or eliminate the existence of split zonings.
- Continued scanning building permits, plans, development cases, and related materials to better protect and retrieve the data.
- Mailed FEMA Flood Tip brochures to 7,500 residents that live in special flood hazard areas, as part of the Community Rating System.

Goals & Objectives

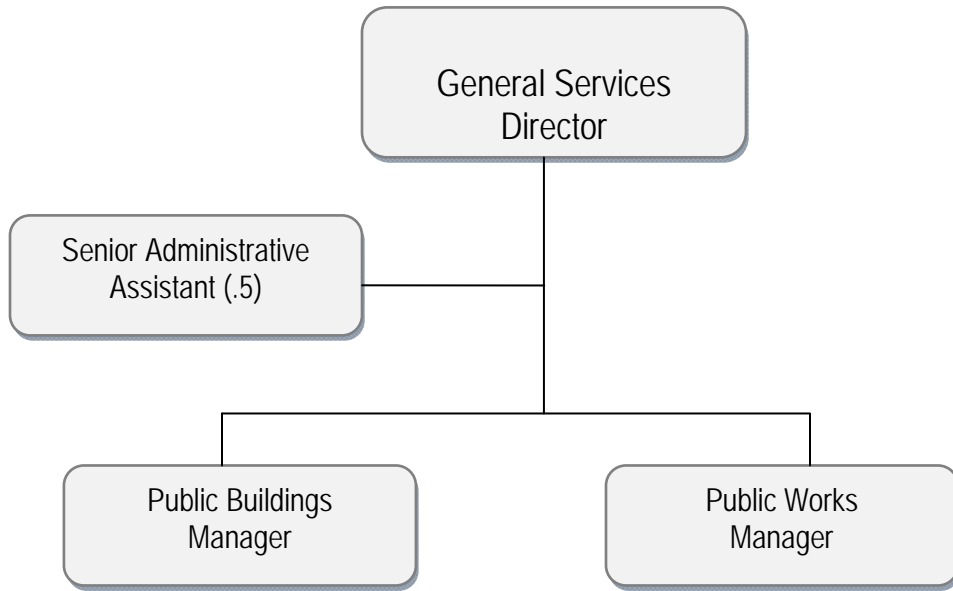
- Create a unified Development Ordinance to consolidate all land development ordinances into one. *Initiatives #1 & 4.*
- Participate in the Joint Land Use Study Task Force effort to support the military missions at Cherry Point, Bogue Field, Atlantic Field, and the bombing ranges by working to reduce encroachments. *Initiative #4.*
- Develop a commercial site plan review process for the Technical Review Committee and Planning Commission. *Initiatives #1 & 4.*
- Continue to convert the official zoning maps to digital format. *Initiative #4.*
- Explore opportunities to expand the use of Geographic Information System (GIS) and Global Positioning Systems (GPS) in departmental activities. *Initiative #4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Number of Inspections	7,708	6,960	7,000	10,000
Number of Permits Issued	2,753	2,778	2,803	4,000
<i>Efficiency</i>				
Average miles/inspection	15.66	10.87	9.50	8.3
<i>Effectiveness</i>				
% of violations that have met compliance	57%	44%	79%	90%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	573,759	595,575	597,732	608,335	606,600	
Operations	132,305	499,053	438,631	432,630	432,630	
Total	706,063	1,094,628	1,036,363	1,040,965	1,039,230	-5.06%
Revenue Sources						
Intergovernmental	-	275,000	275,000	275,000	275,000	
Fees	618,275	569,500	569,500	569,500	569,500	
Total	618,275	844,500	844,500	844,500	844,500	0.00%
Staffing						
Full Time Positions	11.00	10.50	10.50	10.50	10.50	
FTE - Part Time Positions	0.48	0.67	0.48	0.48	0.48	
Numbers of Positions	11.48	11.17	10.98	10.98	10.98	-1.70%

General Services Organizational Chart



General Services

Economic and Physical Development

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

Major Accomplishments

- Managed roof replacement at Leon Mann Senior Center.
- Managed contract for field lighting at Freedom Park.

Goals & Objectives

- Manage architectural contract for design of County Jail expansion. *Initiatives #1 & 4.*
- Coordinate selection of an architectural and engineering firm for County facility renovation and construction. *Initiatives #1 & 4.*
- Provide technical assistance to public works, utilities, and public buildings departments as needed. *Initiatives #1 & 4.*
- Continue to work with County departments to develop a preventative maintenance program. *Initiative #6.*

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Personnel	103,721	120,804	128,103	125,650	125,350	
Operations	4,603	24,000	14,800	14,800	14,800	
Total	108,324	144,804	142,903	140,450	140,150	-3.21%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.50	1.37	1.37	1.37	1.37	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.50	1.37	1.37	1.37	1.37	0.00%

Shore Protection Office

Economic & Physical Development

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

Major Accomplishments

- Completed the Post Irene Renourishment Project placing 965,011 cubic yards of sand on Bogue Banks; the project was completed on time, on budget, and more sand was received than the original contract volume.
- Led the efforts to increase Occupancy Tax from 5% to 6%, with the additional 1% designated for the sole purpose of beach nourishment; this new rate became effective January 1, 2014.

Goals & Objectives

- Secure \$165,000 of State funding to complete the 50/50 cost share traditionally attributed to U.S. Army Corps of Engineers 50-year beach nourishment Feasibility Studies. *Initiatives #1 & 8.*
- Assist County to secure funding for deep draft and shallow draft waterway dredging particularly funding at the Morehead City Harbor. *Initiatives #1 & 8.*
- To secure state funding for the Master Beach Nourishment Plan. This effort will result in a 50 year nourishment plan for the island of Bogue Banks, including requisite permitting for the entire project timeframe. *Initiatives #1 & 8.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	110,332	116,590	123,990	123,990	123,990	
Operations	686,919	1,069,585	1,036,360	1,036,360	1,036,360	
Total	797,251	1,186,175	1,160,350	1,160,350	1,160,350	-2.18%
Revenue Sources						
Other Taxes	797,251	1,186,175	1,160,350	1,160,350	1,160,350	
Total	797,251	1,186,175	1,160,350	1,160,350	1,160,350	-2.18%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE Part Time Position	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

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

Major Accomplishments

- 645 volunteers worked 281 hours, cleaning 149 miles of waterfront, collecting 4,950 pounds of litter as a part of the Big Sweep campaign.
- 44 master gardener volunteers logged 1,961 hours of time educating the public on horticulture issues.
- 33 classes and 676 elementary school students increased their knowledge and understanding of science as a result of hands on classroom programs in embryology.
- 375 clients were assisted in the evaluation of their Medicare options through the Seniors Health Insurance Information Program (SHIIP), at an average savings of \$750 per client.

Goals & Objectives

- Empower youth and families in Carteret County to make healthier food choices and be physically active in order to achieve and maintain a healthy weight and prevent chronic disease. *Initiative #9.*
- Help strengthen families' and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest, and green industry systems. *Initiative #4.*
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County. *Initiative #4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,961	1,900	1,900	
<i>Efficiency</i>				
Students indicating they have made positive behavior change related to nutrition and eating habits	50%	50%	50%	100%
<i>Effectiveness</i>				
3 rd Grade students who participated in SNAP-ED program improved their overall knowledge of nutrition	74%	75%	75%	100%

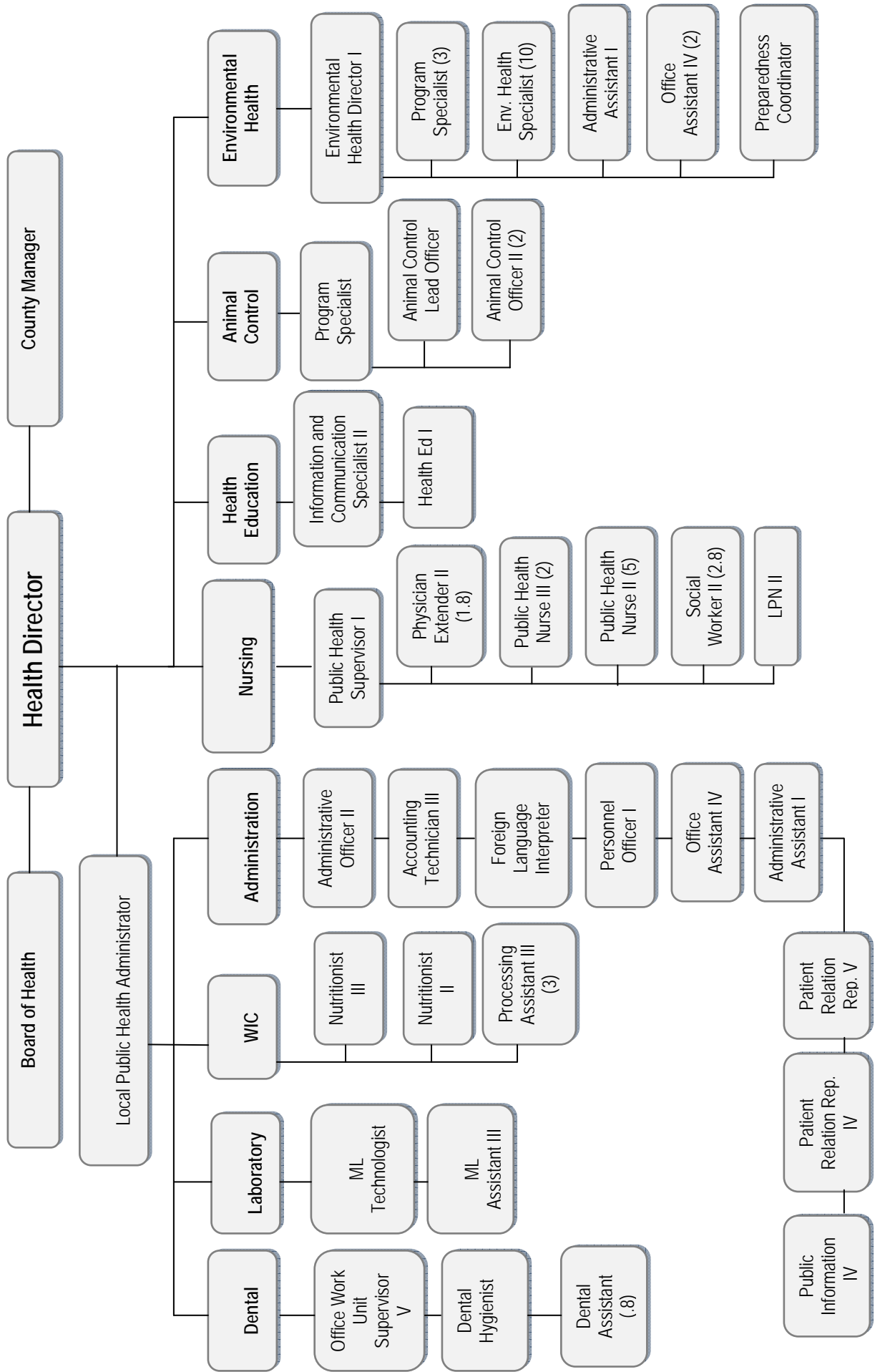
	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	56,071	60,613	61,774	61,280	61,130	
Operations	208,463	249,909	245,530	245,530	245,530	
Capital Outlay	-	-	22,500	22,500	22,500	
Total	264,534	310,522	329,804	329,310	329,160	6.00%
Revenue Sources						
Intergovernmental	28,046	26,984	22,000	22,000	56,000	
Total	28,046	26,984	22,000	22,000	56,000	107.53%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.06	0.06	0.06	0.06	0.06	
Numbers of Positions	1.06	1.06	1.06	1.06	1.06	0.00%



Human Services

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

Health Department Organizational Chart



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

Major Accomplishments

- Completed 2013 Community Health Assessment (CHA).
- Participated in 10 community health fairs.
- Established partnership with other county health departments in Region X to develop goals and objectives related to Tobacco Free Environments, Healthy Eating, Active Living, and Quality Care.

Goals & Objectives

- Develop community action plan based on the data/survey responses of the 2013 CHA to ensure accreditation and strategic planning requirements are met. *Initiative #9.*
- Begin conversion to Electronic Medical Records (EMR). *Initiatives #1, 4 & 9.*
- Continue partnerships with local and regional partners to utilize Community Transformation grant funds for healthy living, healthy eating, and tobacco-free initiatives. *Initiatives #1 & 9.*
- Increase community awareness of Adult Health Program and the services provided. *Initiatives #1 & 9.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Adult health visits	447	447	447	447
Immunizations given (Seasonal)	1,062	1,070	1,070	1,070
Influenza vaccines given	372	380	380	380
<i>Efficiency</i>				
Adult health visits per Nurse Practitioner (2)	322/125	341/125	341/125	341/125
% of 2 year olds receiving appropriate immunization	84%	90%	95%	95%
% of County children receiving immunizations	78%	84%	85%	85%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	918,985	1,023,704	1,029,700	982,810	986,960	
Operations	209,103	255,941	279,345	278,345	278,345	
Total	1,128,088	1,279,645	1,309,045	1,261,155	1,265,305	-1.12%
Revenue Sources						
Intergovernmental	259,429	255,238	163,963	163,963	163,963	
Fees	16,241	20,000	20,000	20,000	20,000	
Total	275,670	275,238	183,963	183,963	183,963	-33.16%
Staffing						
Full Time Positions	15.60	15.60	17.70	16.70	16.70	
FTE - Part Time Positions	0.47	0.61	0.13	0.13	0.13	
Numbers of Positions	16.07	16.21	17.83	16.83	16.83	3.82%

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

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

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

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

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

Major Accomplishments

- Started an evening Family Planning clinic.
- Contracted with a new breast surgeon for continued follow-up for women with abnormal findings enrolled in the program.
- Collaborated with medical supervisor to care for patients with gestational diabetes.
- Implemented a new pregnancy testing policy to reach more women and aid in early prenatal care.
- Collaborated with Raab Outpatient Clinic to provide free breast screenings to women at the Breast Screening Clinic held at the Health Department.
- Received 3rd place ribbon and recognition for winning the statewide poster contest on Communicable Disease at the 2013 NC Communicable Disease Conference.
- Continued collaboration with Medical Director by meeting throughout the year to discuss prenatal clients.
- Worked with Carteret General Hospital to expedite the results of ultrasounds and lab work in order to better serve the clients enrolled in the program.

Goals & Objectives

- Improve pregnancy outcomes for mothers and babies in Carteret County. *Initiative #9.*
- Provide case management services for women diagnosed with abnormalities. *Initiative #9.*
- Increase community education and awareness of available programs through health fairs, clinics, and mailings to the faith based community organizations in our county. *Initiative #9.*
- Continue to work with are physicians, clinics and hospitals to provide adequate surveillance of communicable disease so that all reportable disease can be followed in NCEDD. *Initiative #9.*
- Reduce the incidence of mortality from breast and cervical cancer. *Initiative #9.*
- Participate in Title X webinars for child abuse reporting and human trafficking. *Initiatives #2 & 9.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Adult Health Patients	366	366	366	366
Breast and Cervical clients seen	95	120	125	125
STD clients screened	606	632	632	632
Tuberculosis skin test given	728	576	700	700
Family planning clinic visits	756	756	756	756
Family planning clients served	530	530	535	535
Eligible family planning waiver Medicaid clients seen	24	26	28	28
Prenatal visits	306	320	325	325
Pregnant women followed (PCM)	508	525	530	530
Communicable disease follow-up	68	76	76	76
<i>Efficiency</i>				
Breast and cervical visits by nurse practitioner	95	120	125	125
Family planning visits per nurse practitioner (2)	540/216	540/216	544/216	544/216
Family planning clients per nurse practitioner (2)	275/255	275/255	278/257	278/257
Prenatal visits per nurse practitioner	295	312	320	320
Post-partum, visits performed per RN	75	75	75	75
Average caseload per care manager	68	74	75	75
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
BREAST & CERVICAL CANCER						
Operations	24,628	25,335	25,335	25,335	25,335	
Total	24,628	25,335	25,335	25,335	25,335	0.00%
COMMUNICABLE DISEASE						
Personnel	118,696	124,878	125,603	123,335	122,910	
Operations	1,112	1,900	1,900	1,900	1,900	
Total	119,807	126,778	127,503	125,235	124,810	-1.55%
FAMILY PLANNING						
Personnel	147,570	153,615	152,914	151,560	151,230	
Operations	42,692	59,575	59,825	59,825	59,825	
Total	190,262	213,190	212,739	211,385	211,055	-1.00%
MATERNAL HEALTH						
Personnel	216,744	227,523	242,172	239,070	238,470	
Operations	1,906	2,350	3,065	3,065	3,065	
Total	218,650	229,873	245,237	242,135	241,535	5.07%
TOTAL PROGRAM EXPENSES						
Personnel	483,010	506,016	520,689	513,965	512,610	
Operations	70,338	89,160	90,125	90,125	90,125	
Total	553,347	595,176	610,814	604,090	602,735	1.27%
Revenue Sources						
Intergovernmental	398,703	341,589	341,589	341,589	341,589	
Reserved Fund Balance	-	109,000	42,000	42,000	42,000	
Fees	72,089	70,800	70,800	70,800	70,800	
Total	470,792	521,389	454,389	454,389	454,389	-12.85%
Staffing						
Full Time Positions	7.00	6.50	6.50	6.50	6.50	
FTE - Part Time	1.02	1.30	1.30	1.30	1.30	
Number of Positions	8.02	7.80	7.80	7.80	7.80	0.00%

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

Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Placed Carteret County Head Start centers of a six month recall status.
- Added treatment services to daycare centers and Beaufort Middle School.
- Provided screenings for senior citizens at the Senior Center to educate on oral health and answer questions regarding oral health and treatment concerns.

Goals & Objectives

- Provide education to improve knowledge, attitude, self-responsibility and personal practice in maintaining optimal oral and dental health. *Initiative #9.*
- Provide dental and oral health education to parents and community. *Initiative #9.*
- Provide additional services for schools and day care centers. *Initiatives #4 & 9.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Clients	554	574	600	600
Procedures	4,735	4,795	5,000	4,800
Educational groups served	10	12	27	27
Health fairs	3	3	4	4
<i>Efficiency</i>				
Schools visited	9	12	14	14
Schools served	15	15	17	17
Head Start preschool centers	8	8	10	10
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	136,653	141,200	196,657	194,631	192,666	
Operations	16,606	17,104	21,259	21,259	21,259	
Total	153,260	158,304	217,916	215,890	213,925	35.14%
Revenue Sources						
Intergovernmental	111,286	70,000	70,000	70,000	70,000	
Reserved Fund Balance	-	88,675	90,000	90,000	90,000	
Total	111,286	158,675	160,000	160,000	160,000	0.84%
Staffing						
Full Time Positions	1.80	1.80	2.80	2.80	2.80	
FTE - Part Time Positions	0.46	0.48	0.48	0.48	0.48	
Numbers of Positions	2.26	2.28	3.28	3.28	3.28	43.86%

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

Major Accomplishments

- Coordinated shelter training for Health Department nurses and created a shelter policy and shelter kits.
- Established an inventory management system for medication, vaccines, and/or medical supplies received from CDC of NC Division of Public Health.
- Participated in a public health/mental health disaster working group to address mental/behavioral health needs during or after a disaster or emergency.

Goals & Objectives

- Continue working with mental/behavioral health in addressing the mental/behavioral health needs during or after a disaster or emergency. *Initiative #9.*
- Begin planning a full-scale dispensing exercise (required by 2016) with local Emergency Services and the U.S. Coast Guard. *Initiative #2.*
- Develop a comprehensive Isolation and Quarantine plan. *Initiatives #2 & 9.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Planned Call-Down drills for staff listed within SNS plan	6	6	6	6
Public Health capabilities addressed (15 total required by CDC)	2	2	2	2
<i>Efficiency</i>				
Participants in planned Call-Down drills (as required by CDC)	92	92	92	92
Trainings/Outreaches provided to Health Dept. staff, community partners, and the general public	23	18	18	18
<i>Effectiveness</i>				
Program activity entries into Progress Check (State database for reporting program activities)*	100	100	100	100

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	59,622	59,110	60,108	59,415	59,265	
Operations	1,210	1,500	2,000	2,000	2,000	
Total	60,832	60,610	62,108	61,415	61,265	1.08%
Revenue Sources						
Intergovernmental	50,768	37,148	37,148	37,148	37,148	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

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

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

Major Accomplishments

- Improved Emergency Department utilization rates among children served.
- Improved the Neonatal Intensive Care Unit rates of those newborns getting into their medical homes within one week of discharge.
- Improved the follow-up of elevated lead levels in children by assigning a nurse to the lead program.
- Improved outreach on Medicaid patient priority list.

Goals & Objectives

- Continue memorandum of agreement with local pediatric offices to provide child assessments. *Initiative #1.*
- Continue to improve communication with the medical homes. *Initiative #9.*
- Collaborate and communicate with Children’s Developmental Services Agency to assure potentially eligible children receive services. *Initiative #1.*
- Participate in community outreach programs to promote the services offered by the program. *Initiative #9.*
- Increase education for parents and guardians regarding immunizations. *Initiative #9.*
- Continue to encourage families to utilize medical homes to decrease the cost of emergency room utilization. *Initiatives #1 & 9.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Newborn home visits	72	72	72	82
Children followed and tracked	306	325	360	360
<i>Efficiency</i>				
Newborn visits performed by RN	72	72	72	82
Average caseload per CC4C Care Manager	48	60	64	64
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Child Health						
Personnel	59,131	60,317	67,885	65,855	65,490	
Operations	58	1,000	1,250	1,250	1,250	
Total	59,188	61,317	69,135	67,105	66,740	8.84%
Child Services Coordination						
Personnel	187,883	200,163	220,895	218,200	217,575	
Operations	414	1,100	2,200	2,200	2,200	
Total	188,296	201,263	223,095	220,400	219,775	9.20%
Total Programs	247,485	262,580	292,230	287,505	286,515	9.12%
Revenue Sources						
Intergovernmental	127,775	146,505	147,005	147,005	147,005	
Fees	124	500	500	500	500	
Reserved Fund Balance	-	104,805	129,000	129,000	129,000	
Total	127,899	251,810	276,505	276,505	276,505	9.81%
Staffing						
Full Time Postions	5.00	5.50	5.40	5.40	5.40	
FTE - Part Time Positions	0.04	0.48	0.96	0.96	0.96	
Numbers of Positions	5.04	5.98	6.36	6.36	6.36	6.35%

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

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

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

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

Major Accomplishments

- Reinforced American Academy of Pediatrics guidelines for infant feeding.
- Educated WIC clients on appropriate immunization and lead testing.
- Trained 18 vendor representatives at the mandatory WIC vendor training.
- Increased enrollment of WIC clients in Breastfeeding Peer Counselor Program.
- Addressed public health nutrition related concerns, obesity, and low breastfeeding rates meeting 2010 Dietary Guidelines for Americans and meeting the American Academy of Pediatrics recommendations on infant feeding.

Goals & Objectives

- Increase the percentage of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 weeks and 6 months of age. *Initiative #9.*
- Monitor lead screening of children that participate in WIC. *Initiative #9.*
- Provide early preventive recommendations for parents/caretakers to deter incidence of childhood obesity in Carteret County. *Initiative #9.*
- Collaborate with Head Start program for lead screenings. *Initiative #9.*
- Monitor immunization status of children and infants that participate in WIC. *Initiatives #1 & 9.*

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
ADMINISTRATION						
Personnel	20,615	20,815	22,216	22,005	22,005	
Operations	-	100	100	100	100	
Total	20,615	20,915	22,316	22,105	22,105	5.69%
NUTRITION						
Personnel	53,365	54,615	53,167	51,620	51,370	
Operations	242	500	500	500	500	
Total	53,607	55,115	53,667	52,120	51,870	-5.89%
CLIENT SERVICES						
Personnel	150,601	155,082	154,856	152,335	151,785	
Operations	2,615	4,100	4,100	4,100	4,100	
Total	153,216	159,182	158,956	156,435	155,885	-2.07%
BREASTFEEDING						
Personnel	30,035	31,087	27,193	26,975	26,920	
Total	30,035	31,087	27,193	26,975	26,920	-13.40%
GRAND TOTAL	257,473	266,299	262,132	257,635	256,780	-3.57%
Revenue Sources						
Intergovernmental	233,485	256,613	256,613	256,613	256,613	0.00%
Staffing						
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time	0.18	0.48	0.48	0.48	0.48	
Total Positions	5.18	5.48	5.48	5.48	5.48	0.00%

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

Major Accomplishments

- Implemented new local irrigation well rules.
- Provided updates and continuing education for local realtors.
- Provided 12 hours of continuing education for certified subsurface system operators and registered Environmental Health Specialist.
- Completed sanitary surveys on six mobile home parks and resolved 45 violations.

Goals & Objectives

- Increase the number of specialists authorized in tattoos and childhood lead poisoning prevention. *Initiatives #4 & 9.*
- Continue to provide continuing education and training for local groups involved in all aspects of Environmental Health. *Initiative #4.*
- Implement a web-based digital data service for the Food, Lodging and Institutions program, Public Swimming Pool program, and the Tattoo program. *Initiative #4.*
- Implement the use of GIS technology in locating, mapping and running geospatial data analysis. *Initiative #4.*

Performance Summary

On Site Wastewater Program	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
On-site Wastewater Inspections/Visits	2,235	2,250	2,400	3,000
Private Wells Inspections/Visits	222	250	275	275
Complaints Investigated	117	120	120	120
Management Inspections Projected	465	497	510	510
Management Inspections Performed/Visits	411/954	497/994	510/1020	497/994
<i>Efficiency</i>				
Inspections per Specialist	889	777	730	777
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist	294	398	340	398
Management Inspection Coverage	82%	100%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Food, Lodging & Institutional Sanitation Program	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Inspections/Visits	1,175	1,672	2,432	2,432
Complaints Investigated	75	98	85	85
Quality Assurance visits	3	4	8	8
<i>Efficiency</i>				
Inspections per Specialist	392	608	608	608
Inspection Coverage	54%	65%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Public Swimming Pools Program	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Inspections/Visits	451	500	689	602
Complaints Investigated	4	3	3	2
<i>Efficiency</i>				
Inspections/Visits per Specialist	90	91	115	110
Inspections Coverage	86%	92%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	953,334	999,746	993,082	978,582	975,582	
Operations	76,506	80,061	88,173	83,281	83,281	
Capital Outlay	-	15,500	36,572	36,572	36,572	
Total	1,029,840	1,095,307	1,117,827	1,098,435	1,095,435	0.01%
Revenue Sources						
Intergovernmental	11,641	4,750	4,750	4,750	4,750	
Fees	262,585	250,000	250,000	250,000	250,000	
Total	274,226	254,750	254,750	254,750	254,750	0.00%
Staffing						
Full Time Positions	18.00	18.00	18.00	18.00	18.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	18.00	18.00	18.00	18.00	18.00	0.00%

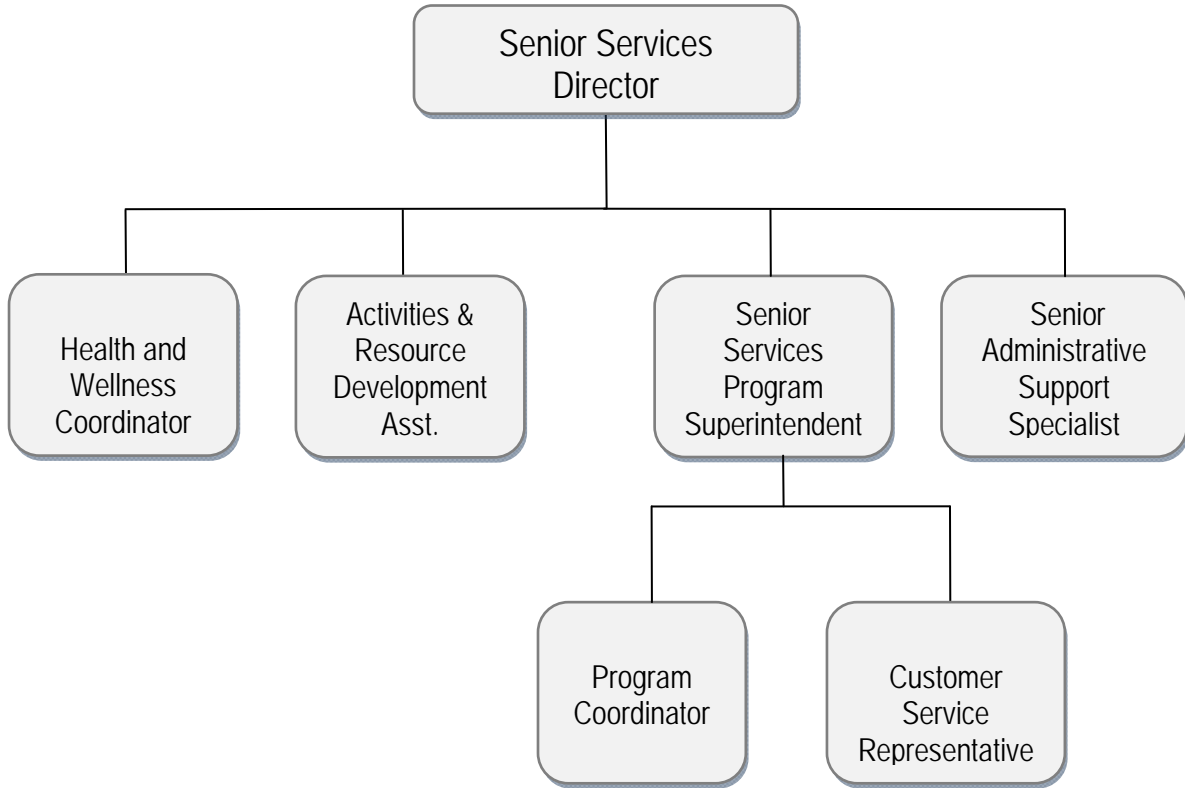
Other Health/Human Services

Human Services

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health*	30,000	30,000	30,000	30,000	30,000	
Coastal Community Action*	25,912	35,000	85,000	35,000	35,000	
JCPC Task Force*	8,139	3,000	3,000	3,000	3,000	
Juvenile Restitution*	47,478	60,000	60,000	60,000	60,000	
Carteret Peer Recovery	-	16,000	24,000	24,000	(24,000)	
Teen Court*	57,359	50,000	50,000	50,000	50,000	
Criminal Justice Partnership*	-	80,000	-	-	-	
Broad Street Clinic	10,000	10,000	100,000	20,000	20,000	
School Nurse Funding*	50,000	50,000	50,000	50,000	50,000	
Boys and Girls Club*	60,399	48,500	50,000	50,000	50,000	
Domestic Violence*	26,939	30,155	30,155	30,155	30,155	
Total	514,227	610,655	680,155	550,155	502,155	-17.77%
Revenue Sources						
Intergovernmental	497,123	801,500	721,500	646,500	646,500	
Other Taxes	34,275	30,000	30,000	30,000	30,000	
Total	531,398	831,500	751,500	676,500	676,500	-18.64%
Staffing	-	-	-	-	-	
*Pass-through Funds						

Senior Center Organizational Chart



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

Major Accomplishments

- Established Friends of Aging and completed IRS 501(c)(3) application to enable eligibility for fundraising, planned giving, and charitable grants intended to assist vulnerable homebound seniors.
- Received Marketing that Matters grant from Bellagurl Marketing to increase awareness of program offerings and encourage donations.
- Completed certification from NC Division of Aging and Adult Services Ann Johnson Institute for Senior Center Directors.
- Achieved nationally recognized certification for staff to instruct two federally funded evidence based programs: Matter of Balance and Level II Tai Chi for Arthritis.
- Created centralized information and referral system and trained staff on methods of tracking per DAAS request.

Goals & Objectives

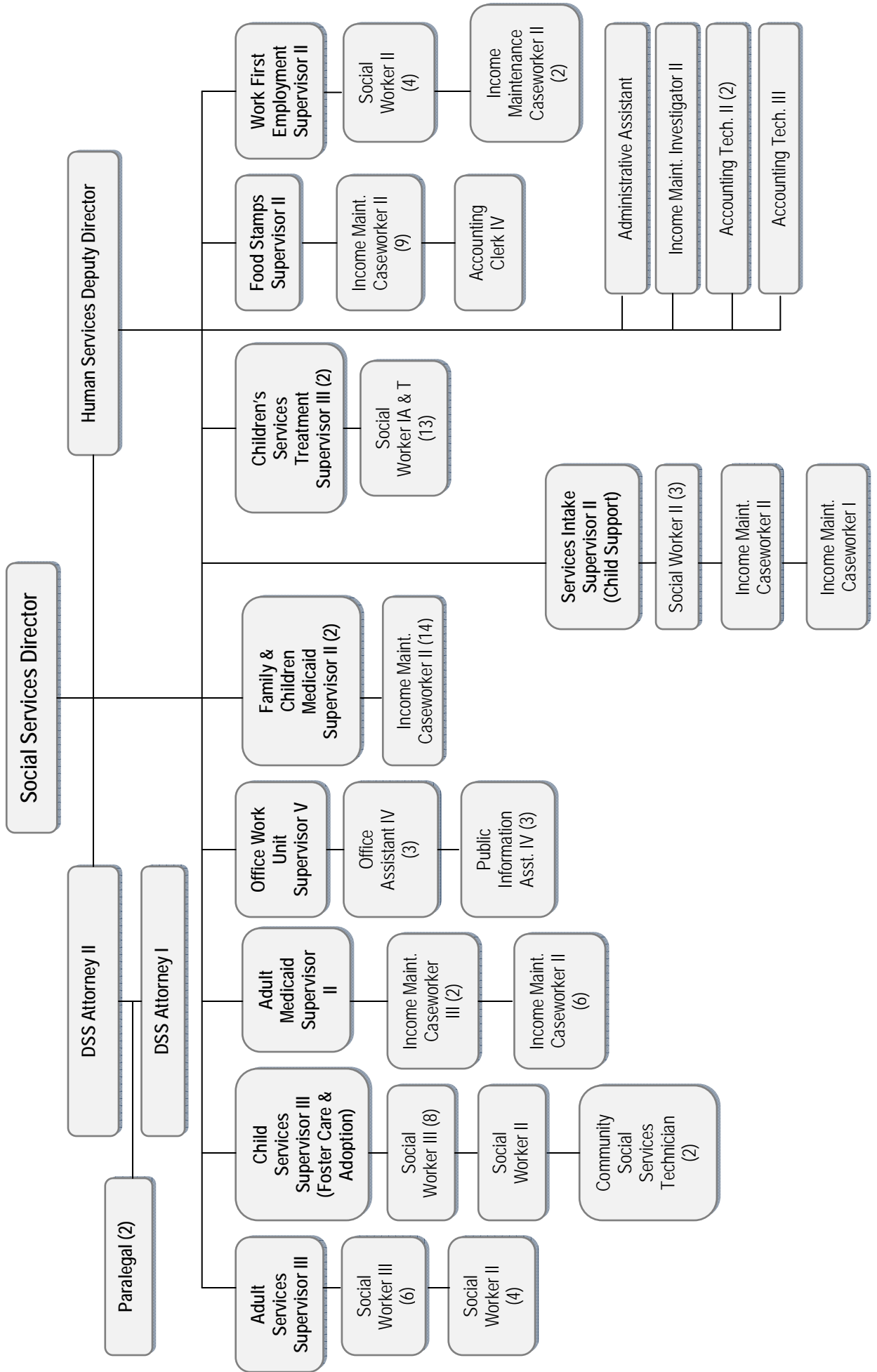
- Expand volunteer programs to increase fitness opportunities, computer training, and other self-supporting classes. *Initiative #9.*
- Initiate Group Respite program to provide secure environment for low-care frail elderly, enabling working caregivers to maintain regular employment. *Initiatives #4 & 9.*
- Complete Senior Center Operations Program Evaluation (SCOPE) recertification process. *Initiative #4.*
- Add additional Yoga classes to meet increased demand. *Initiative #9.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Improvements due to evidence based health promotion (# of seniors)	27	45	50	60
Health & safety seminars with professional speakers	28	28	30	30
<i>Efficiency</i>				
Seniors to be trained in evidence based health promotion	27	45	50	60
Average attendance at each seminar*	20	25	25	25
<i>Effectiveness</i>				
Improvement of health habits (Percent of completed surveys)	75%	90%	100%	100%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	214,632	217,125	225,449	225,448	221,598	
Operations	205,743	209,997	191,902	191,902	191,902	
Total	420,375	427,122	417,351	417,350	413,500	-3.19%
Revenue Sources						
Intergovernmental	481,659	374,308	359,894	359,894	359,894	
Fees	4,978	7,000	6,000	6,000	6,000	
Total	486,637	381,308	365,894	365,894	365,894	-4.04%
Staffing						
Full Time Positions	3.93	4.58	4.58	4.58	4.58	
Part Time as FTE	2.18	1.44	1.44	1.44	1.44	
Number of Positions	6.11	6.02	6.02	6.02	6.02	0.00%

Department of Social Services Organizational Chart



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

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

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

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

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

Major Accomplishments

- Served an average of 2,490 individual clients monthly with; multiple trips to the doctor or other medical transportation needs allowable under Medicaid.
 - Conducted two MAPP (Model Approach to Partnerships in Parenting) classes – mandated training for licensing of prospective foster families.
 - Licensed an additional 6 adoptive families and 2 foster families, for a total of 12 adoptive and 16 foster families.
 - Conducted two sessions of CPR and first aid for foster and adoptive parents.
 - LINKS (Independent Living) coordinator has worked with 23 foster children ages 16-21 on achieving goals to promote independence.
 - 13 children cleared for adoption, and another 7 have had their adoptions finalized.
 - Assisted an average of 590 clients per month with emergency energy and food related problems.
 - Continued partnering with neighboring counties for joint recruitment and retention of foster family resources.
 - Assisted an average of 129 children per month with adoption assistance funding.
 - Served an average of 177 CAP clients per month.
 - Evaluated 133 elderly or disabled adults for the need for adult protective services.
-
- Served a monthly average of the following in 2013:

	2013	2012	2011
Special Assistance (Rest Homes)	160	160	154
Long Term Care (Nursing Homes)	260	259	255
Adult Medicaid	2,127	2,043	1,983
Family & Children’s Medicaid	4,895/6,865	4,894	4,846
SSI Medicaid Cases	1,297	1,205	1,232
Child Day Care	432	435	433
Food Nutrition Services cases/people	4,823/9,277	4,665/10,513	4,481/8,937

Goals & Objectives

- Maintain low staff turnover. *Initiatives #1 & 4.*
- Ensure that all staff has completed mandated trainings. *Initiatives #1 & 4.*
- Continue assessing services and procedures to improve efficiency and customer service. *Initiative #4.*
- Increase benefit diversions cases for FY15. The number of benefit diversion cases for 2013 was 52. *Initiative #4.*
- Increase the number of families receiving retention services. An average number of 36 families received the service each month during 2013. *Initiative #4.*
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments). *Initiative #4.*

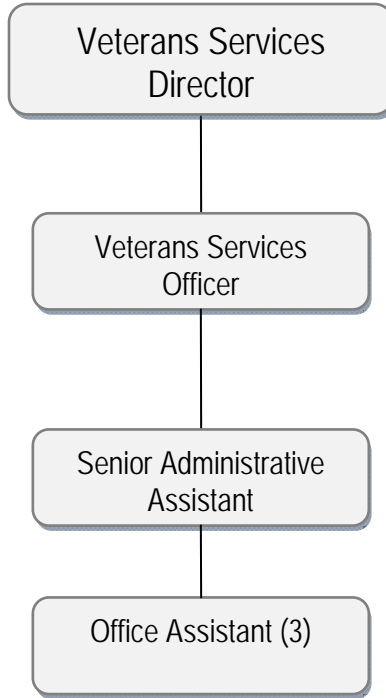
Performance Summary

	FY13 Actual	FY14 Estimated	FY15 Target	Current Goal
Effectiveness				
Adults Entering Employment	57	60	60	Over 45
Remaining off work for Employment	70%	55%	55%	90%+
All Family Participation Rate	33%	50%	50%	50%
Two-Parent Participation Rate	59%	90%	90%	90%

- To transition at least 25 children from agency custody to a permanent custodian, including guardianship and/or adoption, within a maximum of 12-15 months. *Initiative #4.*
- Increase the number of licensed foster homes by 4, and to maintain a minimum of 17 licensed Carteret County foster homes and 15 licensed foster-to-adopt homes. *Initiative #4.*
- Increase the number of licensed relative foster homes by 2 and to maintain those homes until a permanent goal is achieved for their relative children. *Initiative #4.*
- Increase the number of children by 5 who are cleared through the court and have a permanent goal of adoption. *Initiative #4.*

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
ADMINISTRATION						
Personnel	5,418,800	5,583,022	5,746,098	5,668,770	5,655,270	
Operations	1,148,122	1,203,638	1,238,600	1,213,700	1,208,200	
Capital Outlay	17,260	18,000	19,000	-	19,000	
Total	6,584,182	6,804,660	7,003,698	6,882,470	6,882,470	1.14%
GENERAL ASSISTANCE	183,093	361,000	294,500	294,500	313,700	-13.10%
SPECIAL ASSISTANCE	2,662,275	3,134,280	3,208,344	3,178,340	3,178,340	1.41%
SPECIAL PROJECTS	610,519	593,650	775,164	775,160	775,160	30.58%
TANF	116,459	201,000	221,000	221,000	221,000	9.95%
GRAND TOTAL	10,156,527	11,094,590	11,502,706	11,351,470	11,370,670	2.49%
Revenue Sources						
Intergovernmental	7,340,852	7,138,589	7,784,920	7,719,920	7,988,603	
Miscellaneous	58,942	39,000	20,500	30,500	30,500	
Total	7,399,793	7,177,589	7,805,420	7,750,420	8,019,103	11.72%
Staffing						
Full Time Positions	105.00	105.00	105.00	105.00	105.00	
FTE - Part Time Positions	3.07	5.30	5.30	5.30	5.30	
Numbers of Positions	108.07	110.30	110.30	110.30	110.30	0.00%

Veterans Organizational Chart



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

Major Accomplishments

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2013 totaled \$53,935,000 in the area of compensation & pension, readjustment & vocational rehabilitation, and insurance & indemnities. That said, the following breakdown is provided: compensation & pension paid to veterans and widows \$36,754,000; educational & vocational rehabilitation, paid to veterans and their dependents \$2,932,000; insurance & indemnities paid to beneficiaries \$890,000; VA healthcare provided to veterans in 2013 amounted to \$13,359,000. **Note:** ** These figures do not include the VA expenditures in Cape Carteret, Cedar Point, and Stella since they have an Onslow County zip code. *These statistics are forthcoming.
- Provided administrative support for ROMEO (Retired Old Men Eating Out); this group consists of World War II veterans who meet, every other month, for lunch, camaraderie, and fellowship.
- Fulfilled a pivotal role in the 20th Annual Carteret County Veterans Day parade.
- Participate on the Aging Council, the Military Affairs Committee (MAC) of the Chamber of Commerce, Carteret County Veterans Council, and the County Safety Committee.

Goals & Objectives

- Maintain efficiency and effectiveness as services and workloads increase. **Initiative #4.**
- Institute formalized office training for all team members so they can achieve their potential. **Initiatives #1 & 4.**
- Streamline our internal office claims processing methodology and the tracking of VA claims through the VA system. We plan to maximize use of existing computer hardware/software and include VA available software. **Initiative #4.**

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Number of veterans and/or dependents seen in office.	9,509	10,100	10,500	10,100
Number of all claims generated in the office.	2,489	3,000	3,500	2,500
Number of telephone calls received/made.	16,748	17,000	17,500	16,850
Number of piece of correspondence generated per day.	111	125	175	120
<i>Efficiency</i>				
Increase in veterans seen office	1.5%	6.22%	3.96%	
Increase in claims generated in the office	11.7%	20.53%	2.94%	

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	237,550	258,020	278,067	275,446	270,396	
Operations	74,054	87,894	62,754	64,024	64,024	
Capital Outlay	8,458	-	-	-	-	
Total	320,061	345,914	340,821	339,470	334,420	-3.32%
Revenue Sources						
Intergovernmental	1,452	-	-	-	-	0.00%
Staffing						
Full-Time Positions	6.00	6.00	6.00	6.00	6.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6.00	6.00	6.00	6.00	6.00	0.00%



Education

**Carteret County Schools
Carteret Community College**

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

2014-2015 Operating Budget Request

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

Carteret County Public School System's total funding for the 2012-2013 school year ranked 63rd among the state's 115 public school systems in per-pupil expenditure. This reflects a slight increase from 2011-2012 when it ranked 68th. However, we have a way to go to regain our ranking in 2009-2010 when Carteret County was 55th. Overall, in 2012-2013, our total per pupil expenditure increased by \$228.17. The rankings for 2012-2013 by funding sources were as follows: state 80th, federal 103rd and local 17th.

The Carteret County Public School System continues to score among the best in the state in achievement, providing an outstanding return on investment. In a fall 2013 report from the NC Center for Afterschool Programs and the Public School Forum, Carteret County earned an overall education ranking of seventh among the state's 100 counties. That report ranked the Carteret County Public School System as first in the state in Algebra I proficiency, fifth in the state in third grade reading, and seventh in the state in ACT composite scores. These top ten rankings show the quality our system provides for the investment from all levels.

Carteret County Public School System's 2013 high school seniors earned an average score of 1,541 on the Scholastic Assessment Test (SAT). The state's average was 1,479 and the national average was 1,498. The graduation rate for 2013 was 84.7 percent, while the state's rate was 82.5 percent. Carteret County Public School System's 2012-2013 dropout rate decreased, going from 3.05 percent last year to 1.59 percent. The state's 2012-2013 dropout rate was 2.45 percent.

In order to continue the excellence in academics for Carteret County Public School students, the 2014-2015 budget request includes funding to pay for state mandates. The mandates come with either insufficient or no funding and include pay raises for teachers and classified employees, the addition of four (4) classroom teachers to teach an additional semester of US History, a financial software update, an improvement in the student management system, and a program for a remedial reading camp for third grade students. The budget request also addresses funding for professional development, a records retention plan, an increase in instructional supplies, and an increase of the local supplement by 1.25 percent. It also considers the reduction in federal programs due to federal budget cuts and a reduction in grants for Exceptional Children.

The 2014-2015 Operating Budget Request of \$22,113,711.00, excluding charter school pass through, is a \$3,263,711 increase (17.3 percent) from the 2013-2014 county appropriation of \$18,850,000. For the previous two budgets, the Board of Education has added fund balance to balance the budgets, which lessened the burden on the county taxpayers. Now however, the Board of Education has exhausted its fund balance and is requesting the increase from the county. Local funding has been instrumental in our schools attaining many of the academic gains listed above. This request will help us continue to achieve these goals and prepare our students for the best possible opportunities. Without it, the quality of our schools will decline. With it, we will continue to soar.

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

Purpose: This department includes funds for locally supported public schools operational and capital outlay costs. Also, included are the local monies that support the county's two charter schools. Other local public school expenses can be found in the special school project fund and the debt service department. The previous pages include County School goals, performance measures, and program descriptions. *Initiative #3.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Current Expense	18,400,000	18,850,000	22,113,711	19,550,000	21,000,000	
Charter Schools	555,988	560,000	368,000	450,000	465,000	
Total	18,955,988	19,410,000	22,481,711	20,000,000	21,465,000	10.59%
Revenue Sources						
Intergovernmental	51,239	55,000	50,000	50,000	50,000	-9.09%
Staffing						
Numbers of Positions	-	-	-	-	-	

Purpose: This department includes funds for community college operational and capital outlay costs. *Initiative #3.*

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Current Expense	2,053,000	2,130,955	2,440,497	2,440,000	2,440,000	
Capital Outlay	256,453	283,738	225,000	225,000	291,210	
Total	2,309,453	2,414,693	2,665,497	2,665,000	2,731,210	13.11%
Revenue Sources	-	-	-	-	-	0.00%
Staffing Numbers of Positions	-	-	-	-	-	

Culture and Recreation

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

Senior Center Department

Culture and Recreation

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

Major Accomplishments

- Completed major repairs to the facility; including new roof and soffit installation.
- Expanded broadband and Wi-Fi capabilities to meet growing technology needs of clients and staff.
- Created Member Handbook to distribute orientation materials and policies as they pertain to use of facility.

Goals & Objectives

- Assign/train staff to monitor event attendance to ensure proper client registration and data collection.
Initiative #4.
- Establish policies, training, and uniform procedures to reduce energy costs and waste. *Initiatives #1 & 4.*
- Increase revenue through improved marketing, website, and amenities for available rental venue.
Initiatives #1 & 4.

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Seniors registered and utilizing computer sign-in	1,542	1,600	1,700	2,000
<i>Efficiency</i>				
Percentage of seniors accurately recording event participation through the computer system.	93%	90%	95%	98%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	108,238	110,877	125,560	123,889	123,524	
Operations	93,252	167,784	89,031	85,231	85,231	
Capital Outlay	-	-	9,200	-	-	
Total	201,490	278,661	223,791	209,120	208,755	-25.09%
Revenue Sources						
Fees	11,139	14,000	13,000	13,000	13,000	-7.14%
Staffing						
Full Time Positions	2.07	2.42	2.42	2.42	2.42	
Part time as FTE	0.24	0.26	0.26	0.26	0.26	
Number of Positions	2.31	2.68	2.68	2.68	2.68	0.00%

Tri-County Library System

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

Major Accomplishments

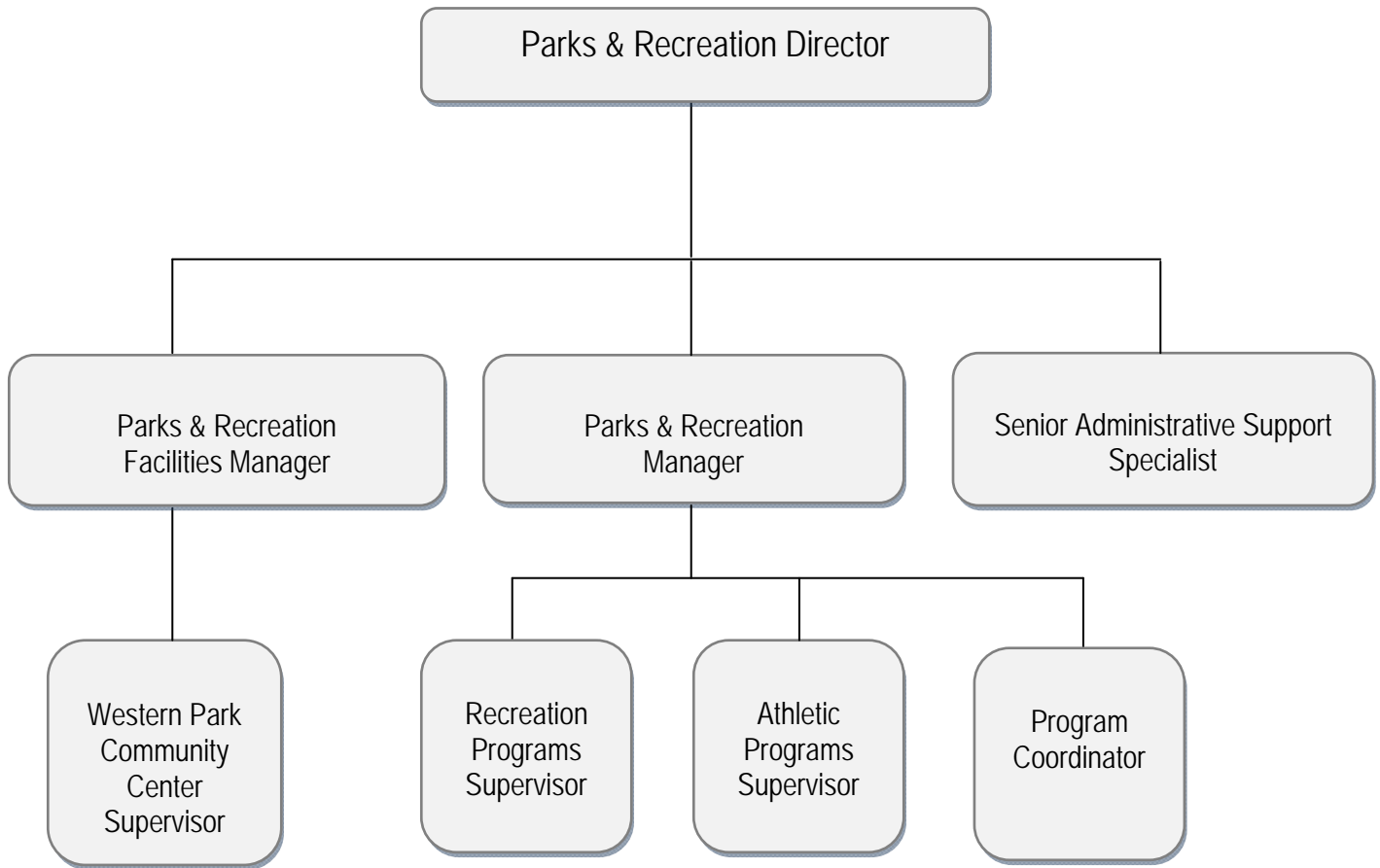
- Improved safety at the Newport Public Library with installation of a burglar and panic alarm system.
- Expanded public access to popular e-book titles.
- Replaced outdated computers; improving public access to online opportunities and resources.
- Installed internet filtering software on public computers to provide safe and secure internet browsing.

Goals & Objectives

- Continue expanded service hours at Down East Library with help from volunteers. *Initiative #4.*
- Continue to pool resources with other regional libraries to develop and expand public access to popular e-book titles. *Initiatives #1 & 4.*
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). *Initiative #1.*
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county. *Initiative #1 & 4.*

Expenditure Category	2012-2013	Amended	2014-2015	2014-2015	2014-2015	Percent
	Actual	2013-2014				
Office Rent	88,648	88,650	88,650	88,650	88,650	
Tri-County Library System	1,000,000	1,116,620	1,095,019	1,095,020	1,095,020	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Total	1,141,723	1,258,345	1,236,744	1,236,745	1,236,745	-1.72%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Parks & Recreation Organization Chart



Parks and Recreation Programs

Culture and Recreation

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

Major Accomplishments

- Increased usage of Fort Benjamin Park and Recreation Center by expanding hours of operation and implementing organized recreation programs.
- Reestablished Adult Beach Volleyball league with 11 teams participating.
- Co-sponsored many successful community events that benefited local nonprofit agencies.
- Hosted two new programs at Western Community Center: Qi Gong and Literacy tutoring.
- Designed and installed new signage for all county parks and community centers.
- Increased participation in Girls Youth Volleyball program; addition of two new school locations.

Goals & Objectives

- Expand programs to offer a wider variety of recreation opportunities to more segments of the population. *Initiative #4.*
- Continue efforts to increase usage and program participation at Fort Benjamin Park. *Initiative #4.*
- Celebrate 20 year anniversary of Western Park Community Center.
- Collaborate with East Carolina University to produce an updated Comprehensive Parks and Recreation Master Plan. *Initiatives #1 & 4.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Athletic Programs Offered (sponsored & co-sponsored)	14	15	16	18
Recreation Programs Offered	17	17	22	25
Number of Reservations for County Athletic Fields	6,62	6,785	7,124	7,480
Number of Reservations for County Picnic Shelter	199	208	218	229
Fort Benjamin Recreation Center Reservations	333	340	360	340
Western Park Community Center Reservations	850	900	950	900
<i>Efficiency</i>				
Citizens served by Athletic Programs	13,700	18,019	19,000	18,000
Citizens served by Recreation Programs	5,810	6,590	7,000	6,500
Citizens using Athletic Fields	304,860	320,103	336,108	352,913
Citizens utilizing Picnic Shelter Reservations	10,719	11,255	11,818	12,409
Citizens served at Fort Benjamin Park and Recreation Center	17,006	17,500	18,000	17,000
Citizens served at Western Park Community Center	17,382	17,500	18,000	17,500
<i>Effectiveness</i>				
Growth in the percent of people utilizing programs and facilities	4%	8%	8%	8%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	433,469	498,202	504,405	497,915	496,915	
Operations	210,215	244,191	244,240	244,240	244,240	
Scenic By Way	12,570	13,250	-	-	-	
Total	656,253	755,643	748,645	742,155	741,155	-1.92%
Revenue Sources						
Fees	42,374	74,205	51,650	51,650	51,650	
Total	42,374	74,205	51,650	51,650	51,650	-30.40%
Staffing						
Full time positions	6.50	7.50	7.50	7.50	7.50	
Part time as FTE	4.99	5.64	5.70	5.70	5.70	
Number of Positions	11.49	13.14	13.20	13.20	13.20	0.46%

Parks and Recreation Maintenance Department

Culture and Recreation

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

Major Accomplishments

- Replaced bleachers at various parks.
- Rebuilt several fields to provide better drainage; therefore, limiting the amount of time fields are unusable after a rain event.

Goals & Objectives

- Establish closer working relationship with Parks and Recreation Programs to better serve the patrons of park facilities. *Initiative #4.*
- Establish better communication with athletic leagues that use park facilities to better serve their needs in regards to fields and services. *Initiative #4.*

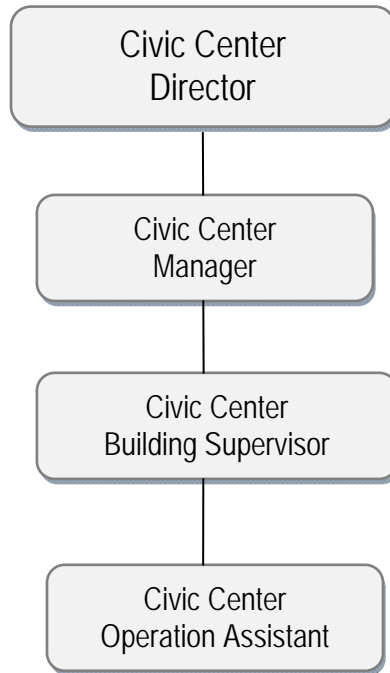
Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Structure and Equipment hours	6,000	6,000	5,800	5,500
Field maintenance hours	3,800	3,700	3,600	3,500
<i>Efficiency</i>				
Number of locations maintained and prepared	90	90	90	90
Number of bleachers delivered and returned	80	75	50	0
<i>Effectiveness</i>				
Acres maintained	202	202	202	202

Expenditure Category	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Personnel	342,889	354,849	342,906	349,112	348,062	
Operations	194,180	226,263	306,943	306,943	306,943	
Capital Outlay	8,879	-	-	-	-	
Total	545,948	581,112	649,849	656,055	655,005	12.72%

Staffing	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Full time positions	7.00	7.00	7.00	7.00	7.00	
Part time as FTE	4.38	4.42	4.42	4.42	4.42	
Number of Positions	11.38	11.42	11.42	11.42	11.42	0.00%

Civic Center Organizational Chart



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

Major Accomplishments

- Began facility and equipment improvements that will increase safety and security; improve aesthetics inside the center.
- Executed successful public events: Mistletoe Magic Holiday Gift Show and Coastal Home & Garden Show.

Goals & Objectives

- Expand sales and marketing efforts to proactively solicit new business that brings overnight guests to Carteret County. *Initiatives #1 & 4.*
- Participate in additional wedding tradeshow and events to increase social event bookings. *Initiatives #1 & 4.*
- Continue facility and equipment improvements that will increase safety and security; improve aesthetics inside the center; increase profits through rental of upgraded meeting aids and modern audio visual equipment. *Initiative #6.*

Performance Summary

	FY13 Actual	FY 14 Estimated	FY 15 Target	Current Goal
<i>Workload (Output)</i>				
Commercial/Private Events	79	75	80	100
Days utilized by commercial/private events	103	114	125	150
Non-profit events	82	100	115	125
Days utilized by non-profits	110	128	150	150
<i>Efficiency</i>				
Annual attendance at events	51,000	45,000	52,000	53,000
<i>Effectiveness</i>				
Growth percentage in total number of events	5%	8%	10%	13%

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	192,989	191,568	199,758	196,317	195,642	
Operations	151,533	250,173	270,413	270,413	270,413	
Total	344,522	441,741	470,171	466,730	466,055	5.50%
Revenue Sources						
Fees	199,995	198,424	202,485	202,485	202,485	2.05%
Staffing						
Full Time Positions	4.00	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.38	0.18	0.36	0.36	0.36	
Numbers of Positions	4.38	3.68	3.86	3.86	3.86	4.89%



Non Departmental

Debt Services
Transfers to Other Funds
Contingency

Debt Service

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Bond Service Charges	7,448	25,000	25,000	25,000	25,000	
2004 GO Refunding Principal	1,820,000	1,390,000	1,360,000	1,360,000	1,360,000	
2004 GO Refunding Interest	269,648	206,500	156,000	156,000	156,000	
2006 GO Series School Principal	650,000	1,350,000	1,350,000	1,350,000	1,350,000	
2006 GO Series School Interest	836,563	202,500	135,000	135,000	135,000	
2007 GO Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 GO Series School Interest	618,525	591,000	563,000	563,000	563,000	
2011 GO: 2002 CCC Refund Principal	625,000	620,000	610,000	610,000	610,000	
2011 GO: 2002 CCC Refund Interest	158,150	140,000	121,000	121,000	121,000	
2011 COPS: 2002 Refund Principal	620,000	480,000	470,000	470,000	470,000	
2011 COPS: 2002 Refund Interest	133,000	120,500	111,000	111,000	111,000	
County Technology Principal	-	49,442	49,500	49,500	49,500	
County Technology Interest	-	-	-	-	-	
Eastern Region Principal	-	-	-	-	115,400	
Eastern Region Interest	-	-	-	-	-	
Community College Principal	248,666	101,000	-	-	-	
Community College Interest	14,882	4,500	-	-	-	
2013 GO: 2006 Refund Principal	-	-	-	-	-	
2013 GO: 2006 Refund Interest	-	545,440	584,500	584,500	584,500	
2009 Installment 2000 COPS Prin.	950,000	940,000	930,000	930,000	930,000	
2009 Installment 2000 COPS Int.	255,070	221,000	188,000	188,000	188,000	
QZAB Schools Principal: NES	115,000	115,000	115,000	115,000	115,000	
QZAB Schools Principal: MES	-	112,000	112,000	112,000	112,000	
QZAB Schools Principal: ECHS	307,692	308,000	308,000	308,000	308,000	
QZAB Schools Interest: ECHS	192,738	177,000	161,000	161,000	161,000	
QSCB Schools Principal: ECHS	137,822	138,000	138,000	138,000	138,000	
QSCB Schools Interest: ECHS	72,921	66,500	60,000	60,000	60,000	
Debt Payoff Principal	13,400,000	-	-	-	-	
Debt Payoff Discount	1,677,852	-	-	-	-	
Debt Payoff Issuance Cost	238,068	-	-	-	-	
Total Principal	19,574,180	6,303,442	6,142,500	6,142,500	6,257,900	
Total Interest & Fees	4,474,865	2,299,940	2,104,500	2,104,500	2,104,500	
Total Debt Service	24,049,045	8,603,382	8,247,000	8,247,000	8,362,400	-2.80%

Non-Departmental

Purpose:

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

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
<i>Transfer To:</i>						
School Capital Projects Fund	3,103,000	1,653,000	5,033,137	1,653,000	4,500,000	
Capital Improvements Fund	6,853,263	234,775	775,000	775,000	975,000	
Hwy 101 Water Project Fund	97,785	-	-	-	-	
Emergency Telephone System Fund	4,711	3,533	-	-	-	
<i>Contingency:</i>						
County Contingency	-	980,125	39,355	39,355	30,649	
Courthouse Security Contingency	-	-	-	-	230,000	
JCPC Contingency	-	-	-	-	50,621	
Reclassifications	-	-	500,000	500,000	500,000	
Reclassifications Fringes	-	-	100,000	100,000	100,000	
Reclass State Study	-	-	200,000	200,000	200,000	
Reclass State Fringes	-	-	40,000	40,000	40,000	
Workers Compensation and Insurance	-	-	305,000	305,000	305,000	
Unemployment	-	82,666	60,000	60,000	60,000	
Fuel	-	100,000	100,000	100,000	100,000	
Vehicle	-	17,760	-	-	-	
Occupancy Tax	-	635,000	1,608,150	1,608,150	1,608,150	
Total Transfers	10,058,759	1,891,308	5,808,137	2,428,000	5,475,000	
Total Contingency	-	1,815,551	2,952,505	2,952,505	3,224,420	
Total Non Departmental	<u>10,058,759</u>	<u>3,706,859</u>	<u>8,760,642</u>	<u>5,380,505</u>	<u>8,699,420</u>	134.68%
Revenue Sources						
Other Taxes	-	635,000	1,608,150	1,608,150	1,608,150	
Intergovernmental	-	-	240,000	240,000	240,000	
Total Revenue	<u>-</u>	<u>635,000</u>	<u>1,848,150</u>	<u>1,848,150</u>	<u>1,848,150</u>	191.05%

Other Funds

Special Revenue Funds

Emergency Telephone System Fund

Salter Path Special Tax District

Water Special Tax District

Rescue Special Tax District

Fire Special Tax District

Occupancy Tax

Capital Funds

County Capital Improvements

County Capital Reserve

School Capital Projects

Enterprise Fund

Water Fund

Emergency Telephone System Fund

Public Safety

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

Major Accomplishments

- Established annual maintenance contracts for all essential equipment within the communications center.
- Trained and certified staff using the National Academy of Emergency Dispatch protocol classes.

Goals & Objectives

- Enhance the capabilities of Computer Aided Dispatch. *Initiative #2.*
- Continue mapping and data improvements, focusing on standardization. *Initiative #2 & 4.*
- Explore the features of Next Generation 911 (NG911) and update telephonic features to prepare for the implementation of 911 texting. *Initiatives #2 & 4.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Operations	323,976	456,900	384,497	384,497	384,497	
Capital Outlay	-	60,300	260,300	260,300	260,300	
Contingency	-	8,233	7,233	7,233	7,233	
Total	323,976	525,433	652,030	652,030	652,030	24.09%
Revenue Sources						
Intergovernmental	491,162	521,900	454,000	454,000	454,000	
Interest	603	-	-	-	-	
Transfer from General Fund	4,711	-	-	-	-	
Appropriated Fund Balance	-	3,533	198,030	198,030	198,030	
Total	496,476	525,433	652,030	652,030	652,030	24.09%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Salter Path Special Tax

Special Revenue Fund

Purpose: This fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The special tax rate is 5 cents. *Initiative #8.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Beach Nourishment	-	9,300	8,000	8,000	8,000	
Total	-	9,300	8,000	8,000	8,000	-13.98%
Revenue Sources						
Ad Valorem Taxes	6,183	6,300	6,300	6,300	6,300	
Sales Tax	4,980	3,000	1,700	1,700	1,700	
Interest	(131)	-	-	-	-	
Total	11,031	9,300	8,000	8,000	8,000	-13.98%

Water Special Tax**Special Revenue Fund**

Purpose: This fund is used to account for the special district tax assessed on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. This special district was established by the Board of Commissioners in June 2010, and a tax rate of 5.5 cents is adopted for this year. *Initiative #1.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Fees	-	-	1,000	1,000	1,000	
Transfer to General Fund	50,000	-	-	-	-	
Transfer to Water Fund	231,565	300,000	324,000	324,000	324,000	
Contingency	-	15,000	11,000	11,000	11,000	
Total	281,565	315,000	336,000	336,000	336,000	6.67%
Revenue Sources						
Ad Valorem Taxes	272,996	260,000	262,000	262,000	262,000	
Sales Tax	72,024	55,000	74,000	74,000	74,000	
Interest	81	-	-	-	-	
Total	345,101	315,000	336,000	336,000	336,000	6.67%

Rescue Squad Districts Fund

Special Revenue Fund

Purpose: This fund is used to account for the special rescue tax assessed on rural areas of the County and subsequent distributions of the tax to the various rescue squads each month. Also, accounted for in this fund is the sales tax collections for each rescue squad taxing district and the distribution of those taxes to each rescue squad in the month after they are received by the County. *Initiative #2.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Beaufort	707,000	705,200	705,200	705,200	705,775	
Broad and Gales Creek	213,510	216,810	216,810	216,810	220,935	
Mill Creek	71,935	72,700	72,700	72,700	73,035	
Morehead City	147,795	99,240	99,240	99,240	100,000	
Otway	152,940	152,835	152,835	152,835	152,850	
Sea Level	162,180	162,180	162,180	162,180	256,453	
Western Carteret - ILA	388,200	397,050	397,050	397,050	403,470	
District Reserves	126,740	471,040	-	-	323,402	
Local Option Sales Tax	510,823	497,500	501,000	501,000	501,000	
Total	<u>2,481,123</u>	<u>2,774,555</u>	<u>2,307,015</u>	<u>2,307,015</u>	<u>2,736,920</u>	-1.36%

Revenue Sources						
Ad Valorem Taxes	1,932,321	1,806,015	1,806,015	1,806,015	1,925,245	
Local Option Sales Tax	540,874	497,500	501,000	501,000	501,000	
Interest	1,294	-	-	-	-	
Appropriated Fund Balance	-	471,040	-	-	310,675	
Total	<u>2,474,488</u>	<u>2,774,555</u>	<u>2,307,015</u>	<u>2,307,015</u>	<u>2,736,920</u>	-1.36%

Fire Districts Fund

Special Revenue Fund

Purpose: This fund is used to account for and distribute the special fire tax assessed in the County. *Initiative #2.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Atlantic	74,235	74,690	74,690	74,690	74,305	
Beaufort	322,385	318,975	318,975	318,975	320,485	
Broad and Gales Creek	214,305	216,810	216,810	216,810	220,935	
Cedar Island	46,100	46,350	46,350	46,350	46,100	
Davis	63,370	63,240	63,240	63,240	62,775	
Harkers Island	274,240	240,450	240,450	240,450	240,870	
Harlowe	76,165	76,950	76,950	76,950	77,100	
Marshallberg	198,180	197,460	197,460	197,460	197,235	
Mill Creek	27,090	27,385	27,385	27,385	27,675	
Morehead City	321,620	250,760	250,760	250,760	249,175	
Newport	301,105	306,600	306,600	306,600	308,210	
North River	55,890	49,840	49,840	49,840	56,205	
Otway	143,690	183,225	183,225	183,225	183,260	
Salter Path/Indian Beach	57,210	56,310	56,310	56,310	55,650	
Sea Level	46,885	47,360	47,360	47,360	46,315	
South River	110,430	111,660	111,660	111,660	110,940	
Stacy	21,165	21,295	21,295	21,295	21,805	
Stella	83,420	86,000	86,000	86,000	87,980	
Western Carteret - ILA	433,960	443,120	443,120	443,120	450,580	
Wildwood	543,450	548,040	548,040	548,040	436,085	
District Reserves	388,511	412,360	-	-	127,360	
Local Option Sales Tax	829,893	854,500	896,500	896,500	896,500	
Total	4,633,299	4,633,380	4,263,020	4,263,020	4,297,545	-7.25%

Revenue Sources						
Ad Valorem Taxes	3,542,694	3,389,880	3,366,520	3,366,520	3,273,685	
Local Option Sales Tax	958,557	854,500	896,500	896,500	896,500	
Interest	1,869	-	-	-	-	
Appropriated Fund Balance	-	389,000	-	-	127,360	
Total	4,503,120	4,633,380	4,263,020	4,263,020	4,297,545	-7.25%

Occupancy Tax

Special Revenue Fund

Purpose: This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to the appropriate authorities and municipalities. The funds are used to promote tourism or beach nourishment. The distribution of revenues is dictated by NC House Bill 698. In accordance with the House Bill, from July 1, 2010 through December 31, 2013, Tourism Development Authority distributions were 60% of net collections and the general fund transfer for beach nourishment was 40% of net collections. Beginning January 1, 2014, the NC General Assembly authorized and the County Commission levied a six percent occupancy tax rate. In addition, the NC General Assembly changed the net collection distribution to 50% for the Tourism Development Authority and 50% for general fund transfer for beach nourishment. Prior to January 1, 2014 the occupancy tax rate was five percent. *Initiative #8.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Tourism Development Authority	2,637,711	2,728,200	2,768,500	2,768,500	2,768,500	
Transfer to General Fund	1,812,981	1,874,800	2,834,500	2,834,500	2,834,500	
Total	4,450,693	4,603,000	5,603,000	5,603,000	5,603,000	21.72%

Revenue Sources						
Occupancy Tax	4,449,954	4,600,000	5,600,000	5,600,000	5,600,000	
Occupancy Tax Penalties and Interest	1,338	2,000	-	-	-	
Interest	-	1,000	3,000	3,000	3,000	
Total	4,451,292	4,603,000	5,603,000	5,603,000	5,603,000	21.72%

County Capital Improvements

Capital Fund

Purpose: This fund accounts for large annual capital projects for general county government. *Initiatives #1 & 2.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2013-2014 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Strategic Plans	-	90,000	-	-	-	
Pictometry Mapping	69,055	63,695	75,535	75,535	75,535	
Technology	-	-	-	-	-	
Courthouse Security	-	-	317,585	317,585	317,585	
Waterway Dredging	-	84,775	-	-	-	
Solid Waste Site Expansion	97,560	-	-	-	-	
Beach Replenishment	6,203,263	-	-	-	-	
Taylor Extended Care Improvements	-	500,000	-	-	-	
Park Lighting	-	215,000	1,199,000	1,199,000	1,199,000	
Atlantic Beach Park Expansion	-	-	-	-	200,000	
Western Library Addition	14,804	-	-	-	-	
Total	<u>6,384,682</u>	<u>953,470</u>	<u>1,592,120</u>	<u>1,592,120</u>	<u>1,792,120</u>	87.96%

Revenue Sources						
Transfer from General Fund	6,853,263	234,775	775,000	775,000	975,000	
Intergovernmental	8,257	-	-	-	-	
Interest	1,133	1,695	2,120	2,120	2,120	
Fund Balance	-	717,000	815,000	815,000	815,000	
Total	<u>6,862,653</u>	<u>953,470</u>	<u>1,592,120</u>	<u>1,592,120</u>	<u>1,792,120</u>	87.96%

County Capital Reserve

Capital Fund

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Total	-	-	-	-	-	0.00%
Revenue Sources						
Sale of Land	-	-	-	-	-	
Interest	680	-	-	-	-	
Total	680	-	-	-	-	0.00%

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

2014-2015 Capital Budget Request

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

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

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

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

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

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

School Capital Projects

Capital Projects

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

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Capital Improvements						
Capital	-	-	-	-	2,847,000	
Category I	897,150	900,000	1,491,830	903,000	903,000	
Category I Safety and Accessibility	-	-	89,200	-	-	
Category I Campus Security	-	-	315,288	-	-	
Category I Planned Repairs & Maintenance	-	-	-	-	-	
Category I HVAC Improvements	-	-	309,800	-	-	
Category I Painting	400,000	-	356,164	-	-	
Category 1 Carpet	-	-	381,900	-	-	
Category II	-	250,000	-	250,000	250,000	
Category II Schools	-	-	429,279	-	-	
Category II Band	-	-	82,786	-	-	
Category II Departments	-	-	72,265	-	-	
Technology	362,440	450,000	1,286,625	450,000	450,000	
Category III	75,720	28,000	218,000	-	-	
Prior Year Category I	121,825	1,205,085	-	-	-	
Prior Year Category II	110,759	50,000	-	50,000	50,000	
Prior Year Technology	88,423	224,537	-	-	-	
Transfer to General Fund	-	-	-	-	-	
Total	2,056,316	3,107,622	5,033,137	1,653,000	4,500,000	44.81%

Revenue Sources						
Sales Tax Refund	-	-	-	-	-	
Transfer from General Fund	3,103,000	1,653,000	5,033,137	1,653,000	4,500,000	
Transfer from Bond Fund	-	340	-	-	-	
Interest	173	-	-	-	-	
Fund Balance	-	1,454,282	-	-	-	
Total	3,103,173	3,107,622	5,033,137	1,653,000	4,500,000	44.81%

Water Fund

Water Fund

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

Major Accomplishments

- Implemented the use of an electronic monitoring system to monitor tank levels and water pressure.
- Installed 12 new taps.
- Completed upgrade to the water system to provide fire protection along the North River/Mill Creek water system.

Goals & Objectives

- Continue mapping county water system infrastructures into the GIS mapping system. *Initiative #4.*
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road. *Initiatives #1 & 4.*

	2012-2013 Actual	Amended 2013-2014 Budget 3/31/14	2014-2015 Requested	2014-2015 Recommended	2014-2015 Board Approved	Percent Change From FY 14/15
Expenditure Category						
Personnel	214,410	283,920	289,215	289,215	289,215	
Operations	615,750	277,315	317,048	315,750	315,750	
Debt Service	79,146	313,015	270,035	270,035	270,035	
Capital Outlay	-	40,185	20,000	20,000	20,000	
Transfer to General Fund Loan Payment	97,785	-	-	-	-	
Total	1,007,091	914,435	896,298	895,000	895,000	-2.13%
Revenue Sources						
Water Operating Revenue	575,338	583,260	570,000	570,000	570,000	
Intergovernmental	-	-	-	-	-	
Interest	716	1,015	1,000	1,000	1,000	
Appropriated Fund Balance	-	30,160	-	-	-	
Transfer from Other Funds	231,565	300,000	324,000	324,000	324,000	
Total	807,619	914,435	895,000	895,000	895,000	-2.13%
Staffing						
Numbers of Positions	4.15	4.15	4.83	4.83	4.83	16.39%



Capital Improvement Plan

**Carteret County Schools
Carteret Community College**

Capital Improvements Program

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

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

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

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

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

Continuing Projects

- **School Renovations and Capital Improvements**

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

- **Water System Upgrade**

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

- **Facilities Master Plan**

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

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

Capital Improvements Decision Process:

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

Function of the Capital Improvements Plan:

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

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

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

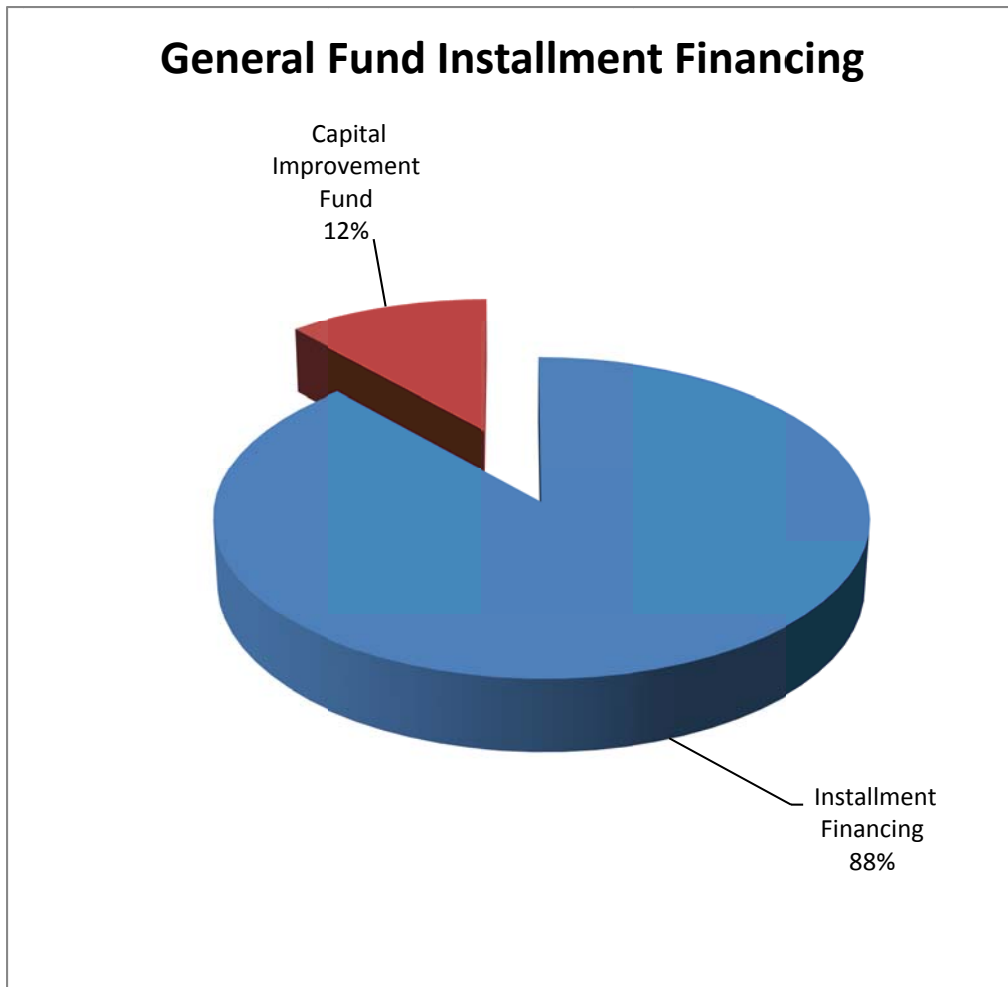
SUMMARY OF CAPITAL PROJECT EXPENDITURES

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>TOTAL</u>
General Government						
Pictometry Maps	75,535	75,535	88,490	88,490	89,805	417,855
Finance & Tax System	-	-	-	-	2,000,000	2,000,000
Total General Government	75,535	75,535	88,490	88,490	2,089,805	2,417,855
Public Safety						
Courthouse Security	317,585	-	-	-	-	317,585
Jail Expansion	-	-	750,000	3,150,000	3,000,000	6,900,000
Total Public Safety	317,585	-	750,000	3,150,000	3,000,000	7,217,585
Environmental Protection						
New County Facility	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Buildings Renovation*	-	-	250,000	3,250,000	3,000,000	6,500,000
Total Environmental Protection	-	3,300,000	2,850,000	5,750,000	3,000,000	14,900,000
Culture and Recreation						
Park Ballfield Lighting Improvements	1,199,000	-	-	-	-	1,199,000
Park Construction - AB Park Expansion	200,000	200,000	200,000	-	-	600,000
Total Culture and Recreation	1,399,000	200,000	200,000	-	-	1,799,000
Grand Total	1,792,120	3,575,535	3,888,490	8,988,490	8,089,805	26,334,440

*DSS, Administration, Courthouse and Annex

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	<u>FY 14-15</u>	<u>FY 15-16</u>	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>TOTAL</u>
County Government Projects						
Installment Financing	-	3,300,000	3,350,000	8,650,000	8,000,000	23,300,000
Capital Improvement Fund	1,792,120	275,535	538,490	338,490	89,805	3,034,440
TOTAL - County Government	1,792,120	3,575,535	3,888,490	8,988,490	8,089,805	26,334,440



Project Title:

Pictometry Maps

Requesting Department / Organization:

Tax Department

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	75,535	75,535	88,490	88,490	89,805	417,855
Total Project Expenditures	<u>75,535</u>	<u>75,535</u>	<u>88,490</u>	<u>88,490</u>	<u>89,805</u>	<u>417,855</u>
Funding Sources						
Capital Improvements Fund	75,535	75,535	88,490	88,490	89,805	417,855
Total Funding Sources	<u>75,535</u>	<u>75,535</u>	<u>88,490</u>	<u>88,490</u>	<u>89,805</u>	<u>417,855</u>
Estimated Impact on Annual Operating Budget	None					

Project Title:
 Courthouse Security/Card Reader Access

Requesting Department / Organization:
 General Services

Project Description:
 This project consists of the installation of a new card access system for County facilities. It will increase security and improve the safety of staff, particularly at the Courthouse, as well as the general public.

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	317,585	-	-	-	-	317,585
Total Project Expenditures	<u>317,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>317,585</u>
Funding Sources						
Capital Improvement Funds	317,585	-	-	-	-	317,585
Total Funding Sources	<u>317,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>317,585</u>
Estimated Impact on Annual Operating Budget						
Operating Expense	40,000	-	-	-	-	40,000
Total Estimated Impact On Operating Budget	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

Project Title:
Park Ballfield Lighting Improvements

Requesting Department / Organization:
Parks and Recreation

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	1,199,000	-	-	-	-	1,199,000
Total Project Expenditures	1,199,000	-	-	-	-	1,199,000
Funding Sources						
Capital Improvements Fund	1,199,000	-	-	-	-	1,199,000
Total Funding Sources	1,199,000	-	-	-	-	1,199,000
Estimated Impact on Annual Operating Budget						
Operating Expense	2,000	-	-	-	-	2,000
Total Estimated Impact On Operating Budget	2,000	-	-	-	-	2,000

Project Title:

Park Construction - Atlantic Beach partnership for park expansion.

Requesting Department / Organization:

Parks and Recreation

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Contribution to Atlantic Beach	200,000	200,000	200,000	-	-	600,000
Total Project Expenditures	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Funding Sources						
Capital Improvements Fund	200,000	200,000	200,000	-	-	600,000
Total Funding Sources	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>600,000</u>
Estimated Impact on Annual Operating Budget	None					

The following projects are tentatively scheduled to be funded in fiscal years 2015-2019.

Project Title:
 Finance-Tax System

Requesting Department / Organization:
 Finance and Tax

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	-	-	-	-	2,000,000	2,000,000
Total Project Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>
Funding Sources						
Installment Financing	-	-	-	-	2,000,000	2,000,000
Total Funding Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>
Estimated Impact on Annual Operating Budget						
Operating Expense	-	-	-	-	100,000	100,000
Total Estimated Impact On Operating Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>

Project Title:
Jail Expansion

Requesting Department / Organization:
Sheriff

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Purchase land	-	-	500,000	-	-	500,000
Planning and Design	-	-	250,000	150,000	-	400,000
Constructi	-	-	-	3,000,000	3,000,000	6,000,000
Total Project Expenditures	-	-	750,000	3,150,000	3,000,000	6,900,000
Funding Sources						
Installment Financing	-	-	750,000	3,150,000	3,000,000	6,900,000
Total Funding Sources	-	-	750,000	3,150,000	3,000,000	6,900,000
Estimated Impact on Annual Operating Budget						
Personnel	-	-	150,000	150,000	150,000	450,000
Total Estimated Impact On Operating Budget	-	-	150,000	150,000	150,000	450,000

Project Title:
New County Facility

Request:
General Services

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Purchase Land	-	3,000,000	-	-	-	3,000,000
Planning/Design	-	300,000	100,000	-	-	400,000
Construction	-	-	2,500,000	2,500,000	-	5,000,000
Total Project Expenditures	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Funding Sources						
Installment Financing	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Total Funding Sources	-	3,300,000	2,600,000	2,500,000	-	8,400,000
Estimated Impact on Annual Operating Budget						
Operating Expense	-	20,000	20,000	20,000	20,000	80,000
Total Estimated Impact On Operating Budget	-	20,000	20,000	20,000	20,000	80,000

Project Title:

Renovation to DSS, Administration, Courthouse and Annex

Requesting Department / Organization:

General Services

Project Description:

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

	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>TOTAL</u>
Project Expenditures						
Planning and Design	-	-	250,000	250,000	-	500,000
Construction	-	-	-	3,000,000	3,000,000	6,000,000
Total Project Expenditures	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>3,250,000</u>	<u>3,000,000</u>	<u>6,500,000</u>
Funding Sources						
Capital Improvement Funds	-	-	250,000	250,000	-	500,000
Installment Financing	-	-	-	3,000,000	3,000,000	6,000,000
Total Funding Sources	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>3,250,000</u>	<u>3,000,000</u>	<u>6,500,000</u>

**Estimated Impact on
Annual Operating Budget**

None

Support Letter from the Chairman of the Board of Education and Superintendent 2014-2015 Capital Budget Request

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

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

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

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

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

Sincerely,

Al Hill
Board Chairman

Dr. Daniel Novey
Superintendent

Carteret County Board of Education
 Capital Improvement Plan
 FY 2015 - 2019

	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	110,250	203,808	94,000	72,000	-
Beaufort Elementary School	208,500	80,500	20,500	-	-
Beaufort Middle School	35,750	263,150	117,150	10,000	10,000
Bogue Sound Elementary School	72,809	143,202	123,500	-	-
Broad Creek Middle School	-	364,733	64,700	-	-
Bridges Alternative School	26,779	42,050	-	-	-
Carteret Pre-School Center	-	4,570	48,000	-	-
Croatan High School	61,750	202,860	60,000	-	-
East Carteret High School	143,500	352,821	12,000	-	-
Harkers Island Elementary School	56,200	250,588	15,000	8,000	-
Morehead Elementary School	6,450	171,755	242,840	-	-
Morehead Middle School	13,000	123,600	84,600	7,200	-
Morehead Primary School	98,300	118,690	95,300	8,250	-
Newport Elementary School	91,700	558,140	345,500	60,000	-
Newport Middle School	44,000	179,954	13,000	-	-
Smyrna Elementary School	167,350	322,850	93,250	230,000	-
West Carteret High School	230,700	1,248,290	318,350	1,341,000	-
White Oak Elementary School	301,080	170,720	100,700	7,000	-
Central Services	-	42,000	-	-	-
Facility Support Operations	89,500	140,000	81,000	7,500	-
Transportation	10,000	23,000	-	-	-
All Physical Plants	438,500	32,253	32,253	32,253	19,500
TOTAL	2,206,118	5,039,534	1,961,643	1,783,203	29,500

PAINTING

Atlantic Elementary School	-	-	-	-	-
Bogue Sound Elementary School	-	-	-	160,467	-
Beaufort Elementary School	-	-	-	-	172,339
Beaufort Middle School	-	-	-	-	-
Broad Creek Middle School	-	-	191,201	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	275,400	-	-	-	-
East Carteret High School	-	-	-	363,330	-
Harkers Island Elementary School	-	-	-	-	-
Morehead Elementary School	80,764	-	-	-	-
Morehead Middle School	-	-	-	-	-

	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>
Morehead Primary School	-	-	-	-	231,660
Newport Elementary School	-	190,929	-	-	-
Newport Middle School	-	205,939	-	-	-
Smyrna Elementary School	-	-	-	-	125,570
West Carteret High School	-	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	131,386	-	-
Central Services	-	34,901	-	-	-
Facility Support Operations	-	-	91,862	-	-
Transportation	-	-	-	-	-
TOTAL	356,164	431,769	414,449	523,797	529,569
CARPET					
Atlantic Elementary School	-	-	-	-	-
Bogue Sound Elementary School	-	-	-	62,500	-
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	-	-	-	-	-
Broad Creek Middle School	-	-	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	43,900	-	-	-	-
East Carteret High School	-	-	-	22,000	-
Harkers Island Elementary School	-	-	-	-	-
Morehead Elementary School	338,000	-	-	-	-
Morehead Middle School	-	-	-	-	-
Morehead Primary School	-	-	-	-	54,000
Newport Elementary School	-	247,500	-	-	-
Newport Middle School	-	50,250	-	-	-
Smyrna Elementary School	-	-	-	-	40,000
West Carteret High School	-	-	-	-	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	-	-	148,500	-	-
Central Services	-	29,400	-	-	-
Facility Support Operations	-	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	381,900	327,150	148,500	84,500	94,000
TECHNOLOGY					
All Schools/Departments	1,286,625	1,291,625	1,276,625	1,281,625	1,281,625
TOTAL	1,286,625	1,291,625	1,276,625	1,281,625	1,281,625

	<u>FY14/15</u>	<u>FY15/16</u>	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>
EQUIPMENT/BUILDINGS AND GROUNDS					
Atlantic Elementary School	11,712	11,802	11,892	11,982	12,072
Bogue Sound Elementary School	23,757	24,212	24,667	25,122	25,577
Beaufort Elementary School	22,668	23,090	23,512	23,934	24,356
Bridges Learning Center	9,798	9,830	9,862	9,894	9,926
Beaufort Middle School	17,916	18,194	18,472	18,750	19,028
Broad Creek Middle School	31,281	31,964	32,647	33,330	34,013
East Carteret High School	27,750	28,326	28,902	29,478	30,054
Croatan High School	38,607	39,512	40,417	41,322	42,227
Harkers Island Elementary School	12,339	12,448	12,557	12,666	12,775
Morehead Elementary School	18,180	18,466	18,752	19,038	19,324
Morehead Middle School	25,737	26,252	26,767	27,282	27,797
Morehead Primary School	29,004	29,618	30,232	30,846	31,460
Newport Elementary School	34,119	34,888	35,657	36,426	37,195
Newport Middle School	25,671	26,184	26,697	27,210	27,723
Smyrna Elementary School	18,675	18,976	19,277	19,578	19,879
West Carteret High School	46,923	48,080	49,237	50,394	51,551
White Oak Elementary School	35,142	35,942	36,742	37,542	38,342
TOTAL	429,279	437,784	446,289	454,794	463,299
BANDS					
Beaufort Middle School	5,777	5,950	6,129	6,313	6,502
Broad Creek Middle School	12,561	12,938	13,326	13,726	14,138
East Carteret High School	10,335	10,645	10,964	11,293	11,632
Croatan High School	6,360	6,551	6,747	6,950	7,158
Morehead Middle School	10,388	10,700	11,021	11,351	11,692
Newport Middle School	9,699	9,990	10,290	10,598	10,916
Down East	4,134	4,258	4,386	4,517	4,653
West Carteret High School	23,532	24,238	24,965	25,714	26,485
TOTAL	82,786	85,270	87,828	90,462	93,176
DEPARTMENTS					
Maintenance	35,069	36,121	37,205	38,321	39,470
Warehouse	5,845	6,020	6,201	6,387	6,579
Transportation	19,661	20,251	20,858	21,484	22,129
Central	11,690	12,041	12,402	12,774	13,157
TOTAL	72,265	74,433	76,666	78,966	81,335
VEHICLE REPLACEMENT					
Vehicles/Buses	-	80,000	60,000	72,000	72,000
School Buses	-	-	-	-	-
Maintenance/Warehouse	48,000	-	-	-	-
Transportation/Pickup-Service	80,000	-	-	-	-
Activity Bus Replacement	90,000	-	-	-	-
TOTAL	218,000	80,000	60,000	72,000	72,000
GRAND TOTAL	5,033,137	7,767,565	4,472,000	4,369,347	2,644,504

Carteret Community College
FY 2014-2015 Capital Request

County Capital Detail	
Facilities Infrastructure	Budget
Howard roof replacement totaling \$ 132,420 (1/2 FY15, 1/2 FY16)	\$ 66,210
Total Facilities Infrastructure	\$ 66,210
Equipment	
McGee air compressor and dryer unit replacement	\$ 5,630
Vehicles (one car)	\$ 19,150
Security Radio System	\$ 23,800
Security Cameras totaling \$ 76,500: allocation <u>\$42,410 FY 2015</u> and <u>\$34,090 FY2016</u>	\$ 42,410
CCED replace (one 3- ton split systems)	\$ 8,600
Steam generated floor machine	\$ 10,950
Phone Equipment Year I (Servers/software)	\$ 39,300
Bryant replace(one heat pump unit)	\$ 8,950
Total Equipment	\$ 158,790
Total Capital Request	
	\$ 225,000



BUDGET ORDINANCE

BE IT ORDAINED by the Carteret County Board of Commissioners:

Section I: General Fund

A.

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Ad Valorem Taxes	45,909,000
Other Taxes	12,284,000
Permits and Fees	2,657,800
Intergovernmental	13,792,074
Sales and Services	3,058,110
Interest	250,000
Other Financing Sources	2,834,500
Appropriated Fund Balance	5,254,210
Appropriated Fund Balance - Health	261,000
Miscellaneous	128,516
	<hr/>
	86,429,210
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B.

The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Governing Body	281,390
Administration	333,300
Information Systems	1,583,060
Finance	606,880
Human Resources	364,755
Tax and Revaluation	1,492,700
Legal	70,000
Court Facilities	70,965
Elections	422,250
Register of Deeds	550,390
Public Buildings	1,261,450
Sheriff – Criminal Division	3,891,875
Sheriff – Civil Division	231,840
Sheriff – Bailiff Division	199,350
Sheriff – Jail Division	2,560,215
Paramedic Operations	896,650
Emergency Management	374,660
Rape Crisis	267,270

Fire Marshal	160,785
Consolidated Communications	1,583,925
Medical Examiner	52,000
Animal Control	662,545
Airport	83,955
Harbors	27,390
CCATS – Transportation	1,037,940
Forest Fire Control	134,925
Waste Collections	2,630,125
Public Works	711,280
Economic & Physical Development	200,000
Beach Nourishment	1,160,350
Planning and Development	1,039,230
General Services	140,150
Cooperative Extension	329,160
Health Center	1,265,305
Breast & Cervical Cancer	25,335
Communicable Disease	124,810
Ph Preparedness – Bioterrorism	61,265
Dental	213,925
Maternal Health & Family Planning	452,590
Child Health & Care Coordinator	286,515
WIC Programs	256,780
Environmental Health	1,095,435
Other Health & Human Services	550,155
Social Services Administration	6,882,470
Social Services Programs	4,488,200
Veterans	334,420
Senior Center Aging Programs	413,500
Debt Service	8,362,400
Education	24,196,210
Senior Center	208,755
Public Library	1,236,745
Parks & Recreation Programs	741,155
Park Maintenance	655,005
Civic Center	466,055
Other Sources & Uses	5,475,000
Contingency	3,224,420
	<hr/>
	86,429,210
	<hr/>

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

Section II: Emergency Telephone System Fund

- A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Emergency Telephone System Assessments	454,000
Fund Balance Appropriation	<u>198,030</u>
	<u><u>652,030</u></u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Emergency Telephone System Services	<u>652,030</u>
	<u><u>652,030</u></u>

Section III: Salter Path District

- A. There is hereby levied a tax at the rate of five cents (\$.05) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2013. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Ad Valorem Taxes	6,300
Sales Tax	<u>1,700</u>
	<u><u>8,000</u></u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

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

Section IV: Rescue Districts

- A. It is estimated that the following revenues will be available in the Rescue District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Ad Valorem Taxes	1,925,245
Local Option Sales Tax	501,000
Appropriated Fund Balance	<u>310,675</u>
	<u><u>2,736,920</u></u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Beaufort	705,775
Broad & Gales Creek	220,935
Mill Creek	73,035
Mitchell Village	100,000
Otway	152,850
Sea Level	256,453
Western Carteret	403,470
Sales Tax	501,000
District Reserves	<u>323,402</u>
	<u><u>2,736,920</u></u>

Section V: Fire Districts

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Ad Valorem Taxes	3,273,685
Local Option Sales Tax	896,500
Appropriated Fund Balance	<u>127,360</u>
	<u><u>4,297,545</u></u>

- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Atlantic	74,305
Beaufort	320,485
Broad & Gales Creek	220,935
Cedar Island	46,100
Davis	62,775
Harkers Island	240,870
Harlowe	77,100
Marshallberg	197,235
Mill Creek	27,675
Mitchell Village	249,175
Newport	308,210
North River	56,205
Otway	183,260
Salter Path	55,650
Sea Level	46,315
South River	110,940
Stacy	21,805
Stella	87,980

Western Carteret	450,580
Wildwood	436,085
Sales Tax	896,500
District Reserves	<u>127,360</u>
	<u><u>4,297,545</u></u>

Section VI: Occupancy Tax Fund

- A. It is estimated that the following revenues will be available for the Occupancy Tax Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Occupancy Tax	5,600,000
Interest	<u>3,000</u>
	<u><u>5,603,000</u></u>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Tourism Development Authority	2,768,500
Transfer to General Fund	<u>2,834,500</u>
	<u><u>5,603,000</u></u>

Section VII: Water Tax District Fund

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of property listed for taxes within the Water Tax District as of January 1, 2013. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Ad Valorem Taxes	262,000
Sales Tax	<u>74,000</u>
	<u><u>336,000</u></u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Fees	1,000
Transfer to Water Fund	324,000
Contingency	<u>11,000</u>
	<u><u>336,000</u></u>

Section VIII: County Capital Improvements

- A. It is estimated that the following revenues will be available for the County Capital Improvements Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Appropriated Fund Balance	815,000
Transfer from General Fund	975,000
Interest	<u>2,120</u>
	<u>1,792,120</u>

- B.

The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Pictometry Mapping	75,535
Courthouse Security	317,585
Park Ballfield Lights	1,199,000
Atlantic Beach Park Match	<u>200,000</u>
	<u>1,792,120</u>

Section IX: School Special Projects

- A.

It is estimated that the following revenues will be available in the School Special Projects Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Transfer from General Fund	<u>4,500,000</u>
	<u>4,500,000</u>

- B.

The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Capital	2,847,000
Category II	300,000
Technology	450,000
Other Category I & II	<u>903,000</u>
	<u>4,500,000</u>

Section X: Water Fund

- A. It is estimated that the following revenues will be available for the Water System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Operating Revenues	570,000
Interest	1,000
Contribution from other Funds	<u>324,000</u>
	<u>895,000</u>

- B. The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Operations	609,965
Debt Service	270,035
Contingency	<u>15,000</u>
	<u>895,000</u>

Section XI:

- A. There is hereby levied a tax at the rate of thirty cents (\$.30) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2014 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 \$14,756,789,279 and an estimated collection rate of 97.66%. This collection rate is based on the collection rate stated in the June 30, 2013 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$558,038,218 and has an estimated collection rate of 86.71%.
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$165.00 for households without residential pickup. A solid waste availability fee will be charged in the amount of \$15.00 to all taxable improved parcels. Interest and penalties will accrue on this assessment in the same manner as ad valorem taxes.

Section XII:

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

- a. He may transfer amounts not to exceed \$20,000 per occurrence between departments of the same fund.
- b. He may not transfer any amounts between funds without the approval of the Board of Commissioners.

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

Section XIII:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

Section XIV:

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

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

<i>Function</i>	<i>Amount</i>
Education	21,000,000
Charter Schools	465,000
Total	21,465,000

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$21,000,000 for the 2014-2015 fiscal year.

Section XV:

The following appropriations are made to Carteret Community College. The budget ordinance adopted by Carteret Community College shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Current expense will be distributed to Carteret Community College in twelve (12) equal monthly installments. Capital Outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current Expense	2,440,000
Other Capital Outlay	<u>465,000</u>
Total CCC	<u>2,905,000</u>

Section XVI:

There is hereby levied a special tax for the purpose of raising revenue for Fire Prevention and Rescue Service in the following Fire Districts and Rescue Districts and/or Fire Service Districts and Rescue Service Districts, Rescue Districts / Rescue Service Districts will be distributed its estimated ad valorem tax funds in 1/12 increments each month. The following rates are based on one hundred dollar (\$100) valuation of taxable property as listed January 1, 2014, for each related district.

	Tax Rate
Beaufort Rescue	0.0500
Broad & Gales Creek Rescue	0.0300
Mill Creek Rescue	0.0450
Mitchell Village Rescue	0.0200
Otway Rescue	0.0300
Sea Level Rescue	0.1000
Western Carteret Rescue	0.0300
Atlantic Township	0.0700
Beaufort Fire District	0.0550
Broad & Gales Creek Fire District	0.0300
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.0700
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0900
Mill Creek Fire District	0.0450
Mitchell Village Fire District	0.0500
Newport Township and West Wildwood Fire District (excluding Town of Newport)	0.0700

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

Section XVII:

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

Adopted This The 23rd Day of June 2014.

Jonathan Robinson, Chairman
Carteret County Board of Commissioners

CARTERET COUNTY FINANCIAL AND BUDGETARY POLICIES

I. Objectives

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

II. Operating Budget

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

D. Expenditure Policy

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

E. Reserve Policy

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

III. Asset-Liability Management

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

IV. Capital Improvements Policy

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

C. Fixed Assets

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

V. Debt Policy

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

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

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

VI. Accounting, Auditing and Financial Reporting

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

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

VII. Cash Management Policy

A. Receipts

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

B. Cash Disbursements

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

VIII. Investment Policy

A. Policy

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

B. Scope

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

C. Prudence

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

D. Authorized Staff

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

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

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

E. Objectives

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

a. Safety

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

b. Liquidity

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

c. Yield

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

F. Ethics and Conflicts of Interest

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

G. Authorized Financial Dealers and Financial Institutions

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

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

- Audited financial statements;

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

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

L. Diversification

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

M. Maximum Maturities

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

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

IX. Swap Policy

A. Definitions

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

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

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

I. Termination Payments

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

X. Review and Revision

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



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

Fiscal Year Ended <u>June 30</u>	<u>Total Tax Levy (1)(2)</u>	<u>Collections of Current Levy</u>	<u>Percent of Current Taxes Collected</u>	<u>Collections of Prior Levy</u>	<u>Total Property Taxes Collected</u>
2004	\$ 32,109,050	\$ 31,217,821	97.22%	\$ 900,103	\$ 32,117,924
2005	33,035,638	32,055,875	97.03%	963,464	33,019,339
2006	34,396,535	33,517,698	97.44%	803,020	34,320,718
2007	37,903,517	36,909,457	97.38%	890,647	37,800,104
2008	43,268,772	42,240,730	97.62%	842,040	43,082,770
2009	43,778,971	42,486,645	97.05%	1,024,145	43,510,790
2010	44,041,102	42,758,524	97.09%	1,007,425	43,765,949
2011	44,379,607	43,043,486	96.99%	949,719	43,993,205
2012	45,080,841	43,758,543	97.07%	745,586	44,504,129
2013	44,037,450	42,824,327	97.25%	-	42,824,327

Notes:

(1) Includes General Fund

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

<u>Ratio of Total Tax Collections to Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Tax Levy</u>
100.03%	\$ 2,097,864	6.53%
99.95%	2,136,144	6.47%
99.78%	2,042,240	5.94%
99.73%	1,956,681	5.16%
99.57%	2,003,494	4.63%
99.39%	2,292,622	5.24%
99.38%	2,455,783	5.58%
99.13%	2,850,425	6.42%
98.72%	3,008,423	6.67%
97.25%	2,693,867	6.12%

Carteret County, North Carolina

Ten Largest Taxpayers
Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2014			Fiscal Year 2005		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Carteret Craven Electric	Utility	\$ 120,701,925	1	0.795%	\$ 33,204,921	1	0.42%
Progress Energy	Utility	82,196,030	2	0.542%	29,995,452	3	0.38%
Open Grounds Farm, Inc.	Farm	67,285,969	3	0.443%	31,499,728	2	0.40%
Carolina Telephone	Utility	39,272,984	4	0.259%	29,361,840	4	0.37%
Goose Creek Landing HOA	Real Estate	33,372,126	5	0.220%	-	-	-
ITAC 192 LLC	Real Estate	22,732,511	6	0.150%	-	-	-
Time Warner Entertainment	Utility	18,266,175	7	0.120%	12,223,583	8	0.15%
Manatee Investments Lmtd	Real Estate	15,133,045	8	0.100%	-	-	-
Atlantic Veneer Corp	Manufacturing	11,651,983	9	0.077%	15,078,802	6	0.19%
RBC Real Estate Finance I	Real Estate	10,771,453	10	0.071%	-	-	-
USPG Profolia One LLC	Retail	-	-	-	12,375,792	7	0.16%
Atlantic Beach Hotel Limited	Hotel	-	-	-	15,894,500	5	0.20%
Wal-Mart Stores East Inc	Retail	-	-	-	11,815,034	10	0.15%
Weyerhaeuser Company	Real Estate	-	-	-	11,875,995	9	0.15%
		\$ 421,384,201		2.776%	\$ 203,325,647		2.570%

Source: Carteret County Tax Department



Carteret County, North Carolina

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

	2004	2005	2006
General Fund			
Reserved for:			
State statute	\$ 4,559,818	\$ 5,407,652	\$ 5,245,544
Prepaid items	-	-	-
Sheriff's fund	35,085	49,755	24,161
Debt Service	-	-	-
Recreation districts	61,462	62,739	55,053
Health programs	863,342	934,948	1,081,508
Register of deeds	167,528	113,478	190,045
Beach nourishment	890,063	1,340,869	2,040,923
Total reserve	<u>6,577,298</u>	<u>7,909,441</u>	<u>8,637,234</u>
Unreserved:			
Designated for subsequent year's expenditures	694,536	1,230,000	825,000
Undesignated	12,054,667	14,115,874	18,814,243
Total General Fund	<u>\$ 19,326,501</u>	<u>\$ 23,255,315</u>	<u>\$ 28,276,477</u>
General Fund Expenditures	55,197,597	57,432,472	60,411,356
Undesignated Fund Balance			
Percentage of General Fund Expenditures	21.84%	24.58%	31.14%

Fiscal Year			
2007	2008	2009	2010
\$ 5,441,376	\$ 6,058,268	\$ 6,537,961	\$ 5,668,864
-	92,056	-	-
39,116	61,376	120,361	84,052
-	-	-	-
88,593	88,665	89,129	89,129
1,177,309	1,135,530	973,892	907,160
251,440	293,368	325,898	274,802
4,023,290	5,996,954	7,665,277	9,550,285
11,021,124	13,726,217	15,712,518	16,574,292
155,000	720,000	-	307,505
21,917,920	23,152,988	23,791,470	25,445,763
\$ 33,094,044	\$ 37,599,205	\$ 39,503,988	\$ 42,327,560
65,214,889	71,253,900	80,037,337	70,431,486
33.61%	32.49%	29.73%	36.13%

Carteret County, North Carolina

Fund Balances, Governmental funds

Last Ten Fiscal Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Restricted:				
Stabilization by state statute	\$ 8,696,639	\$ 7,544,942	\$ 5,563,609	\$ 6,550,529
Sheriff's fund	264,217	277,168	403,907	400,000
Recreation districts	94,790	102,739	102,739	105,000
Health programs	931,719	919,286	812,855	875,000
Register of deeds	311,834	341,557	383,149	385,000
Beach nourishment	10,455,564	11,102,845	5,723,261	5,725,000
Total restricted	20,754,763	20,288,537	12,989,520	14,040,529
Assigned:				
Subsequent year's expenditures	908,485	1,441,215	1,000,000	5,254,210
Unassigned:	21,762,773	25,101,604	30,578,501	26,626,620
Total General Fund	\$ 43,426,021	\$ 46,831,356	\$ 44,568,021	\$ 45,921,359
General Fund Expenditures	71,025,804	74,195,092	71,587,274	77,729,790
Undesignated Fund Balance				
Percentage of General Fund Expenditures	30.64%	33.83%	42.71%	34.26%

*Note: FY2014 is projected



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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<i>Municipalities</i>										
Carteret County	0.4200	0.4400	0.2300	0.2300	0.2300	0.2300	0.3000	0.2900	0.2900	0.3000
Atlantic Beach	0.2300	0.2600	0.1500	0.1250	0.1250	0.1250	0.1700	0.1700	0.1650	0.1650
Beaufort	0.3800	0.3800	0.1900	0.2200	0.2200	0.2200	0.2600	0.3000	0.3000	0.3300
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.2300	0.2300	0.1550	0.1550	0.1400	0.1400	0.1625	0.1525	0.1525	0.1525
Cedar Point	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0625	0.0625	0.0625	0.0625
Emerald Isle	0.1550	0.1550	0.0670	0.0700	0.0700	0.0800	0.1150	0.1150	0.1250	0.1400
Indian Beach	0.1000	0.1000	0.0600	0.1100	0.1400	0.1500	0.2150	0.2150	0.1650	0.1650
Morehead City	0.3800	0.3800	0.2200	0.2200	0.2200	0.2200	0.2850	0.2850	0.3150	0.3300
Newport	0.4300	0.4000	0.2700	0.2900	0.3100	0.3300	0.3570	0.3570	0.3570	0.3570
Pelitier	0.0500	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.1800	0.1800	0.0800	0.1150	0.1150	0.1150	0.1560	0.1560	0.1560	0.1560
<i>Fire Districts</i>										
Atlantic	0.0650	0.0650	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
Beaufort	0.0700	0.0550	0.0300	0.0350	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0400	0.0550	0.0450	0.0450	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.1000	0.1000	0.0850	0.0900	0.0900	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0600	0.0600	0.0400	0.0400	0.0650	0.0700	0.0800	0.0800	0.0700	0.0700
Harlowe	0.0550	0.0550	0.0450	0.0450	0.0550	0.0600	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0700	0.0700	0.0850	0.0850	0.0800	0.0900	0.0900	0.0900	0.0900	0.0900
Mill Creek	0.0550	0.0550	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0800	0.0800	0.0900	0.0750	0.0750	0.0750	0.0750	0.0650	0.0550	0.0500
Newport	0.0800	0.0800	0.0400	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
North River	0.0750	0.0750	0.0450	0.0450	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900
Otway	0.0400	0.0400	0.0250	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0700
Salter Path	0.0600	0.0700	0.0300	0.0300	0.0300	0.0300	0.0500	0.0600	0.0600	0.0600
Sea Level	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0700	0.0700	0.0550	0.0350	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Stacy	0.0800	0.0800	0.0600	0.0700	0.0700	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0500	0.0500	0.0250	0.0200	0.0250	0.0400	0.0400	0.0400	0.0400	0.0400
Western Carteret	0.0700	0.0700	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0950	0.0950	0.0450	0.0600	0.0600	0.0650	0.0850	0.0850	0.0850	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0550	0.0600	0.0250	0.0400	0.0450	0.0450	0.0500	0.0500	0.0500	0.0500
Broad & Gales Creek	0.0750	0.0750	0.0350	0.0350	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Mill Creek	0.0200	0.0200	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0400	0.0400	0.0250	0.0400	0.0400	0.0400	0.0400	0.0300	0.0200	0.0200
Otway	0.0550	0.0550	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Sea Level	0.1675	0.1675	0.1200	0.1200	0.1200	0.1200	0.0800	0.0600	0.0600	0.1000
Western Carteret	0.0500	0.0500	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	0.4300	0.4300	-	-	-	-	0.1500	0.0500	0.0500	0.0500
Indian Beach Non Ocean Front	0.0200	0.1200	0.0200	0.0100	0.0100	0.0100	0.0100	0.0325	0.0325	0.0300
Indian Beach Ocean Front	0.2200	0.3200	0.2200	0.0100	0.0100	0.0100	0.0350	0.0850	0.0850	0.0650
Emerald Isle Non Ocean Front	0.0300	0.1850	0.0110	0.0110	0.0110	0.0110	0.0150	0.0150	0.0150	0.0000
Emerald Isle Ocean Front	0.4800	0.6350	0.1620	0.1620	0.1620	0.1620	0.0450	0.0450	0.0450	0.0300
Pine Knoll Shores Non Ocean Front	0.0600	0.2400	0.0264	0.0160	0.0160	0.0160	0.0140	0.0140	0.0140	0.0140
Pine Knoll Shores Ocean Front	0.4200	0.6000	0.1727	0.1050	0.1050	0.1050	0.0520	0.0520	0.0520	0.0520
<i>Water Districts</i>										
Water Special Tax ¹	-	-	-	-	-	-	0.0550	0.0550	0.0550	0.0550

Notes:

2008 & 2012 are revaluation years

¹First Year Tax District 2012

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

Fiscal Year	Governmental Activities			Business Activity
	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans
2005	27,650,000	20,545,000	2,100,000	2,980,303
2006	47,605,000	18,715,000	1,800,000	3,328,720
2007	63,220,000	16,915,000	3,500,000	3,156,512
2008	59,550,000	15,605,000	6,367,364	2,985,480
2009	55,920,000	7,045,000	16,453,210	2,814,448
2010	52,330,000	5,735,000	15,135,783	2,643,416
2011	48,745,000	5,155,000	18,489,570	2,472,384
2012	45,100,000	4,660,000	16,099,052	2,301,352
2013	40,605,000	4,040,000	14,339,872	2,130,320
2014	36,545,000	3,560,000	13,645,672	1,959,288

* Information not yet available

(1) These ratios are calculated using personal income and population for the prior calendar year. Personal income not available to calculate fiscal year 2013 and 2014.

Bond Anticipation Notes	Revenue Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
-	-	53,275,303	872	2.74%
-	-	71,448,720	1,138	3.52%
-	-	86,791,512	1,371	4.01%
-	-	84,507,844	1,330	3.52%
-	-	82,232,658	1,283	3.32%
-	-	75,844,199	1,183	2.94%
1,046,000	-	75,907,954	1,184	2.88%
1,046,000	-	69,206,404	1,064	2.45%
-	1,046,000	62,161,192	906	*
-	1,046,000	56,755,960	821	*

Carteret County, North Carolina

Principal Employers

Current Year and Nine Years Ago

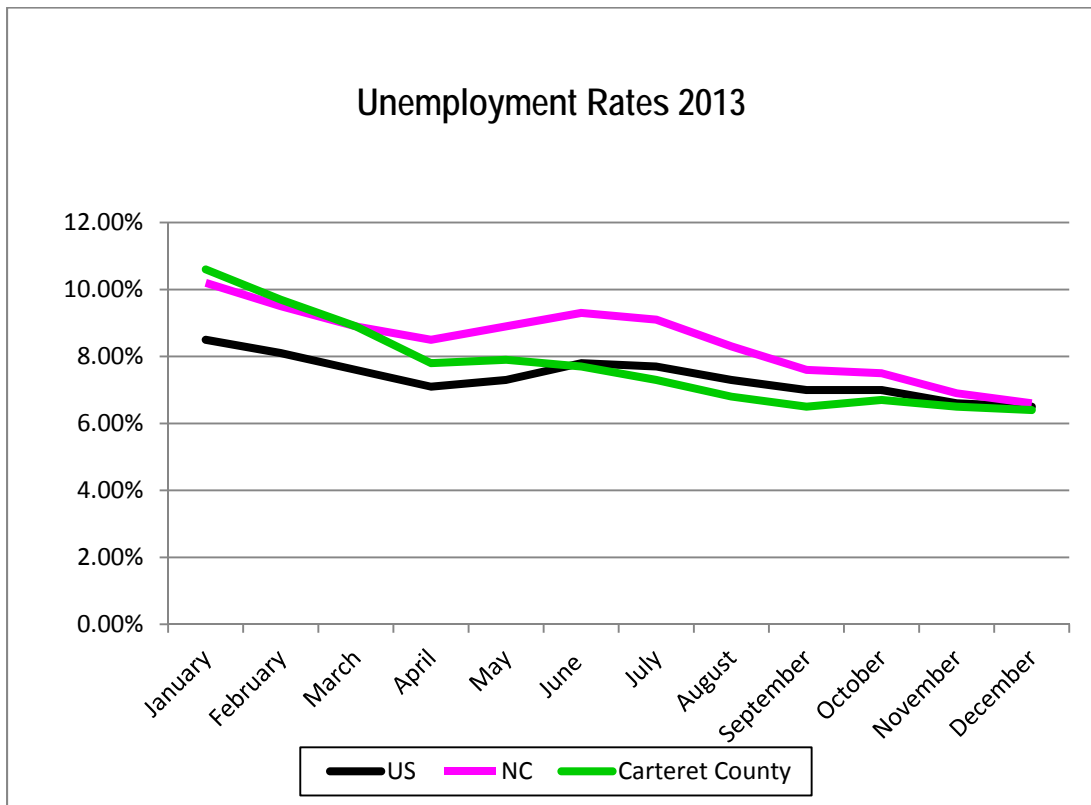
Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,076	1	3.30%	1,418	1	4.42%
Carteret General Hospital	1,000	2	3.06%	842	2	2.62%
NC Department of Transportation	553	3	1.69%	-	-	-
Carteret County	571	4	1.75%	372	4	1.16%
Wal-Mart	424	5	1.30%	563	3	1.75%
Carteret Community College	381	6	1.17%	350	6	1.09%
US Coast Guard	275	7	0.84%	201	9	0.63%
Lowe's Home Improvements	274	8	0.84%	-	-	-
Lowe's Foods	237	9	0.73%	-	-	-
Food Lion	200	10	0.61%	270	7	0.84%
Atlantic Veneer	-	-	-	363	5	1.13%
Henry's Tackle & Sporting Goods	-	-	-	205	8	0.64%
NC Natural Resources & Community Development	-	-	-	173	10	0.54%

Source: Carteret County Economic Development Council

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

	2010			2011			2012			2013		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	9.70%	11.40%	11.50%	9.80%	11.10%	10.80%	8.80%	10.10%	10.40%	8.50%	10.20%	10.60%
February	9.70%	11.40%	11.10%	9.50%	10.90%	10.80%	8.70%	10.00%	10.20%	8.10%	9.50%	9.70%
March	9.70%	11.30%	10.30%	9.20%	10.40%	9.80%	8.40%	9.40%	9.10%	7.60%	8.90%	8.90%
April	9.80%	11.10%	9.00%	8.70%	10.00%	9.00%	7.70%	8.90%	7.90%	7.10%	8.50%	7.80%
May	9.60%	10.80%	8.30%	8.70%	10.30%	8.70%	7.90%	9.30%	8.10%	7.30%	8.90%	7.90%
June	9.50%	10.50%	8.10%	9.30%	10.90%	8.90%	8.40%	9.80%	8.10%	7.80%	9.30%	7.70%
July	9.50%	10.30%	7.70%	9.30%	10.90%	8.70%	8.60%	10.00%	8.30%	7.70%	9.10%	7.30%
August	9.60%	10.10%	7.60%	9.10%	10.80%	8.90%	8.20%	9.70%	8.10%	7.30%	8.30%	6.80%
September	9.60%	10.00%	7.40%	8.80%	10.40%	9.00%	7.60%	8.90%	7.70%	7.00%	7.60%	6.50%
October	9.70%	9.90%	7.60%	8.50%	10.30%	9.00%	7.50%	9.10%	7.90%	7.00%	7.50%	6.70%
November	9.80%	9.80%	8.50%	8.20%	10.10%	9.30%	7.40%	9.10%	8.30%	6.60%	6.90%	6.50%
December	9.40%	9.80%	8.90%	8.30%	10.20%	10.20%	7.60%	9.40%	9.30%	6.50%	6.60%	6.40%
Annual Average	9.63%	10.53%	8.83%	8.95%	10.53%	9.43%	8.07%	9.48%	8.62%	7.38%	8.44%	7.73%

*Source: NC Department of Commerce Division of Employment Security



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

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Person Income (in thousands) (2)</u>	<u>Unemployment Rate (3)</u>	<u>Public School Enrollment (4)</u>
2005	62,405	30,693	1,915,375	4.59%	8,237
2006	63,202	32,259	2,038,860	4.22%	8,425
2007	63,154	34,241	2,162,444	4.02%	8,297
2008	63,294	37,796	2,401,852	4.74%	8,297
2009	63,535	38,455	2,477,362	7.42%	8,294
2010	66,716	38,728	2,583,758	8.39%	8,273
2011	65,050	39,174	2,639,299	8.35%	8,491
2012	67,696	41,761	2,824,360	9.36%	8,298
2013	68,645	*	*	8.60%	8,312
2014	69,092	*	*	8.60%	8,312

Data Sources:

(1) North Carolina Office of State Planning

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

(3) NC Department of Commerce Division of Employment Security

(4) Carteret County Board of Education

* Information Unavailable

**Carteret County, North Carolina
Miscellaneous Statistics
June 30, 2014**

Date of Establishment	1722
Form of Government	Commission-Manager
Area	526 Square Miles
Carteret County Facilities and Services:	
Fire Protection:	
Number of stations	23
Number of firemen and officers	774
Number of units	143
Police Protection:	
Number of stations	1
Number of deputies and officers	50
Number of patrol units	20
Inspections:	
Number of building permits issued (1)	2,734
Cultural and Recreational:	
Number of parks	7 with 167 total acres
Number of public beach accesses/ boat ramps.	9
Facilities and Services not included in primary government:	
Hospitals (2)	
Number of hospitals	1
Number of patients beds	117
Facilities and Services not included in the reporting entity:	
Education (3)	
Number of Schools	16
Number of teachers	637
Number of students	8,267
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	146,849

Sources:

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

GLOSSARY

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

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

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

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

Annual Budget - a budget covering a single fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Effectiveness - results (including quality) of the program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Prior Year - the year immediately preceding the current year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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