

FY13-14

# Adopted Budget



**NEW  
HANOVER  
COUNTY**  
North Carolina



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**NHC Public Affairs**





**NEW HANOVER COUNTY  
ADOPTED BUDGET**

**FISCAL YEAR 2013-2014**

**County Commissioners**

Woody White, Chairman  
Beth Dawson, Vice-Chairman  
Jonathan Barfield, Jr.  
Thomas Wolfe  
Brian M. Berger

**County Manager**

Chris Coudriet

**Budget Department Staff**

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You may send comments or questions on this budget to  
[budget@nhcgov.com](mailto:budget@nhcgov.com), or call Cam Griffin @ (910) 798-7170.

## **OUR VISION for NEW HANOVER COUNTY**

*A vibrant, prosperous, diverse coastal community  
committed to building a sustainable future for  
generations to come.*

## **MISSION STATEMENT**

*New Hanover County is committed to progressive  
public policy, superior service, courteous contact,  
judicious exercise of authority, and sound fiscal  
management to meet the needs and concerns  
of our citizens today and tomorrow.*

The New Hanover County  
Board of Commissioners

June 2011

**BOARD OF COMMISSIONERS**



Woody White  
Chairman



Beth Dawson  
Vice-Chairman



Thomas Wolfe  
Commissioner



Jonathan Barfield, Jr.  
Commissioner



Brian M. Berger  
Commissioner

**OTHER ELECTED OFFICIALS**

Tammy Theusch Beasley  
Registrar

Edward J. McMahon  
Sheriff



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**New Hanover County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morrell*

President

*Jeffrey R. Egan*

Executive Director

**Distinguished Budget Presentation Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to New Hanover County for our annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operation guide, a financial plan and a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

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## GUIDE TO USING THE FY13-14 ADOPTED BUDGET DOCUMENT

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The following guidelines may be helpful to the reader in finding specific information in the Adopted Budget document.

The document is arranged with an **Overview** as the first section. Included in this section is the County Manager's transmittal letter, which provides a good introduction to the budget and the major revenue and expenditure issues. This section also includes a summary of changes between the recommended and adopted budget and the budget ordinance.

The **County Profile** section contains information on New Hanover County including statistics and property tax information.

The **Process and Budget** section contains financial policies and procedures. Information on the budget process, budget structure and the Strategic Plan are also included in this section.

The **Government-wide** section contains items that represent the comprehensive picture for the County. This includes the organizational chart, position information and government-wide financials.

The **General Fund** section begins with the General Fund Overview, which contains summary information and graphs of expenditures by activity, revenues by class and expenditures by department. The General Fund departments are listed individually under the sub-classifications of: (1) General Government, (2) Human Services, (3) Public Safety and (4) Cultural and Recreational. Departments included in these sections contain a brief narrative, a list of accomplishments, strategy and performance measures and financial summaries.

The **Other Funds** portion of the budget includes the Environmental Management Fund which is the only enterprise fund. It also includes the four special revenue funds: Emergency Telephone System – Article 3, New Hanover County Schools, Room Occupancy Tax and Special Fire Service District.

The **Capital Improvement Program** (CIP) follows and contains information relating to the County's CIP projects.

The **Debt Management** section includes information on the legal debt limit, bond debt outstanding, debt service for five years and net bonded debt.

The **Appendix** includes a detailed position summary by department, comprehensive financial statements, the glossary and acronyms.

If you have specific questions or comments concerning the budget, there is contact information listed on the title page of this document.





**NEW HANOVER COUNTY**  
**OFFICE OF THE COUNTY MANAGER**  
**230 GOVERNMENT CENTER DRIVE, SUITE 195**  
**WILMINGTON, NORTH CAROLINA 28403-1732**  
*TELEPHONE (910) 798-7184*  
*FAX (910) 798-7277*

**CHRIS COUDRIET**  
County Manager

**AVRIL M. PINDER, CPA**  
Assistant County Manager

**TIM BURGESS**  
Assistant County Manager

June 17, 2013

To the New Hanover County Board of Commissioners and Citizens:

I am pleased to present to you the FY 2013-14 Budget for New Hanover County as adopted on June 17, 2013. This document represents the County's budget and strategic plans for the upcoming fiscal year. The Adopted Budget for Fiscal Year 2013-2014 is presented as follows:

- General Fund tax rate is 55.4 cents
- Fire Service District 7.9 cents
- Environmental Management Fund tipping fee is \$59/ton  
(No increase projected for five years)

The adopted budget reflects the following changes to the recommended budget.

Expenditures

- Decrease in Commissioners recommended salaries and related fringe benefits so salaries are at FY12-13 amount - \$5,000.
- Decrease in recommended amount for Day Care of - \$635,000.
- Increase of \$12,500 for Wilmington Downtown Inc.

Revenues

- Decrease in appropriated fund balance by \$640,000.

Due to additional grant revenue and reimbursement from the State, both DSS and Environmental Management have been revised to reflect the change in expenditures and offsetting revenues.

I look forward to working with you toward the execution of the FY13-14 budget.

Sincerely,

Chris Coudriet  
County Manager





**NEW HANOVER COUNTY**  
**OFFICE OF THE COUNTY MANAGER**  
**230 GOVERNMENT CENTER DRIVE, SUITE 195**  
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**CHRIS COUDRIET**  
County Manager

**AVRIL M. PINDER, CPA**  
Assistant County Manager

**TIM BURGESS**  
Assistant County Manager

May 16, 2013

To the New Hanover County Board of Commissioners and Citizens:

The Recommended Budget for Fiscal Year 2013-2014 is presented as follows:

In response to the Board's direction and parameters set during the February 8, 2013 retreat, the FY13-14 Recommended Budget was prepared as follows:

- 1) General Fund tax rate for the County of 55.4 cents
- 2) Fire Service District of 7.9 cents
- 3) Environmental Management Fund tipping fee of \$59/ton

Total FY13-14 Recommended Budget amounts are as follows:

- 1) General Fund is \$282.1 million, an increase of 0.5% from the FY12-13 revised budget
- 2) Fire Service District is \$11.5 million, 6% less than the FY12-13 revised budget
- 3) Environmental Management is \$14 million, a 2% increase from the FY12-13 revised budget
- 4) Total value of the spending plan for all funds is \$311.9 million.

The primary policy focus of the FY13-14 Budget is intelligent growth and economic development and superior public education.

### **REVENUE**

The increase in the tax base is less than 1% due to the still sluggish economy. While there has been increase in construction activity over the past year, permit numbers have not reached the levels processed prior to 2008.

The base for the General Fund is estimated to be \$29.2 billion. With a 98.4% collection rate, the value of a penny is \$2.9 million.

The base for the Fire Service District is \$11.2 billion. With a 98.4% collection rate, the value of a penny is estimated to be \$1.1 million.

A full measure and list revaluation is recommended for a thorough evaluation of each parcel which will update the entire database simultaneously. This is different from the less robust process which incorporates new construction and remodeling and updates existing properties using fair market value derived from recent real estate sales. This process will take approximately

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May 16, 2013

three years to complete. Due to the length of time expected to complete the measure and list, it will be necessary to contract out the valuation process of the revaluation in order to be completed by January 1, 2017. Preliminary estimates of a full measure and list revaluation would cost \$1.5 million over the next three years.

Due to timing, no funds are required or recommended for consultant services in FY13-14; however, \$300,000 is recommended for the revaluation fund.

Based on the Board's action May 6, 2013, the next revaluation will be effective January 1, 2017.

Fund balance in the General Fund is recommended to be appropriated in the amount of \$9 million, \$2 million more than the amount appropriated in the FY12-13 adopted budget. Current projections of expenditures and revenues indicate fund balance at the end of FY12-13 will increase slightly and the County will comply with its fund balance policy. The FY13-14 level of appropriation is necessary to balance the budget without a tax increase or deeper reductions in current services. Appropriation of fund balance at this level is possible due to the County's strong financial health, but an appropriation of fund balance at this level cannot be sustained in the future. It is anticipated that we will use some of the \$9 million appropriated fund balance in FY13-14.

Fund balance will be appropriated in the Register of Deeds (ROD) Automation Enhancement and Preservation Fund in the amount of \$0.5 million for a new software system, and the Schools Fund in the amount of \$1.2 million for School capital outlay. The ROD Automation and Enhancement Fund was established in accordance with state statute to account for the required 10% of ROD revenues set aside to be expended on computer or imaging technology and needs associated with the preservation and storage of public records. The Schools Fund is used to account for revenues from the one-half cent sales tax, North Carolina Public Schools Building Fund, and transfers from the General Fund to support New Hanover County Public Schools' operations, debt service, and building renovation and construction.

Sales tax is projected to increase 3.5% over the FY12-13 amount. The 3.5% is based on the expectation of a continued economic recovery. The total projected increase in sales tax from the FY12-13 revised budget is \$5 million, or 10.3%. It is anticipated that FY12-13 sales tax will exceed the budgeted amount.

Several changes are recommended in the Fee Schedule:

- a) Planning and Inspections, in collaboration with Development Services, has restructured the building permit fee schedule. The new fee schedule will establish a single fee for permits and inspections and eliminate the need for separate transactions each time an inspection is scheduled. The basis for the new fee schedule is the International Code Council Building Valuation table, which is the industry standard for average construction values. The new fee schedule will make it easier for developers, architects and builders to determine the permit and inspection costs prior to bidding a project and reduces the number of transactions with the County. In addition, the permitting process is being simplified to increase County efficiency, cost-effectiveness, and to better serve the public.

- b) One-Solution software is being implemented. This software will more fully integrate the development process across the Health, Fire Services, Development Services and Planning and Inspections Departments, resulting in a more efficient delivery of services to the citizens. In addition to integrating all of the reviews for development and building projects across the many departments, the software will include a number of features that will enhance customer service; such as, an on-line portal that includes the ability to apply for permits, receive status updates and make payments. The software will also be integrated with the County's GIS system for real-time mapping of current projects.
- c) The amount the County charges the Municipalities to collect their ad valorem tax was reduced from 1.75% to .75% to more accurately reflect the cost of providing the service. Collections above 95% will be billed at 1.75%. A decrease of \$537,000 is anticipated in County revenue.

The local economy is showing some positive signs of recovery. The unemployment rate has dropped to 9.6% for March 2013. The Register of Deeds' monthly collections have shown an increasing trend, the best since FY07-08. Building permits showed an upturn in activity in FY11-12. The Port of Wilmington is a mainstay in the area economy and the tonnage processed for 2012 increased 24% over 2011 amounts. Tourism, one of the major industries in New Hanover County, was estimated at \$425 million in 2012. These are small but positive steps forward. New Hanover County continues to experience population growth at a slower rate than the rate experienced over the past decade. Therefore, we should not expect increases in the ad valorem tax base or sales tax revenues that we had prior to the economic recession.

## **EXPENDITURES**

### **Economic Development**

Economic development efforts are increased in FY13-14, with the \$572,336 of unspent funds appropriated from FY12-13 and new funds budgeted in FY13-14.

Continued funding for the following organizations is recommended:

Wilmington Regional Film Commission: \$115,466  
Wilmington Business Development: \$136,977  
Wilmington Downtown, Inc.: \$25,000 (reduction from \$50,000)  
Southeastern Economic Development: \$20,267

In addition to the above, there is \$330,290 recommended to further develop an economic strategy and partnerships with the private sector; and conduct an extensive target analysis that identifies the best opportunities for stimulating commerce locally. An additional \$25,000 is recommended for the Wilmington Regional Film Commission to differentiate our region in marketing the film industry statewide and nationally.

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PPD is budgeted to receive its first incentive payment of \$300,000 based on the 2005 agreement between the City, County and PPD. Payout of the amount is based on PPD's achievement of previously agreed upon performance metrics, which will be verified during the FY13-14 fiscal year.

## **Public Education**

### **New Hanover County Schools**

Funding for the Schools provides \$67.3 million for current operations and \$21 million for debt service. This is an increase of \$4.4 million from the FY12-13 revised amount. In addition to this funding, the County provides \$464,514 for landscaping and \$500,000 for School Resource Officers for the Middle and High Schools. Funds are not recommended in FY13-14 to continue School Resource Officers in the Elementary Schools.

The increases in expenditures are due to increased enrollment and attempting to move toward a defined per pupil allocation consistent with pre-recession funding.

At this time, the Board of Education has not received final notice of its state funding.

The General Fund and School Fund have been combined in the summaries in the document to indicate a clearer statement of recommended funding.

### **Cape Fear Community College (CFCC)**

Funding for Cape Fear Community College provides \$8.7 million for current operations and \$11.5 million for debt service. This is an increase of \$0.5 million from FY12-13 revised budget.

Increased funding is due to the maintenance and operating costs related to the new facilities, including Union Station, that were built with bond funds approved by the voters in 2008.

Emphasis on early childhood education and preparing all students for the 21<sup>st</sup> century is advanced by funding:

- Two part-time Library Associates for "Every Child Ready to Read." Due to the decrease in grant funding, the additional cost will be \$50,350. This is the most effective way of reaching the age group of 0 to 5. "Every Child Ready to Read" is a nationally recognized, researched-based, early literacy program developed by the American Library Association to provide public libraries with tools to help families with young children develop the skills needed for school readiness. These skills are crucial to a child's ability to achieve grade level reading in elementary school. Third grade reading proficiency has been recognized by the National Campaign for Grade-Level Reading as the best predictor of high school graduation and success in the workforce.
- When in daycare settings, quality daycare is critical to long-term educational success, so there is a recommendation of \$635,000 in County funding for daycare subsidy for eligible families. This increase in County funding will be offset by a decrease of an estimated

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\$500,000 in state daycare funding. The new increase will provide 12 months of day care for approximately 130 children. Access to affordable, quality child care allows parents to accept and maintain employment. Quality child care prepares children for school and provides a safe environment for children to learn.

### **Personnel and Compensation**

Our organization is challenged daily by the administration to establish itself as the model of good governance, and we measure our successes by embracing our organizational values and the following business principles:

- We want New Hanover County government to be effective in meeting its defined outcomes as expected by the Board and our citizens, but efficient in how we manage the business;
- We want New Hanover County government to be easy to do business with and consistent in how we do business; it should not be painful nor a guessing game to engage with our county government;
- We want New Hanover County government to be responsive to its end users, that is understand and act on their needs, and professional in all that we do as an organization.

Following is a summary of requested and recommended positions:

	<b><u>Requested</u></b>	<b><u>Recommended</u></b>	<b><u>Recommended Positions</u></b>
General Fund	18	13	8 Sheriff Detention Officers 5 DSS Service Providers
Fire Service District	11	0	
Environmental Management	0	0	

The new positions in the Detention Center will help provide a safe environment for County Officers and the inmates, and is a continuation of the need stated by the Sheriff in 2012.

One Adult Services Social Worker will assist in addressing the growing demand for guardianships. Due to recent State legislation, DSS is the only non-interested agency that can be assigned guardianships of disabled adults.

One Medical Transportation Coordinator will arrange transportation for eligible persons to needed health care appointments.

Two Economic Services Workers and one Administrative Support staff will work with all means-tested programs (Food & Nutrition Services, Medicaid, Work First and Child Care) to provide timely and accurate benefits to eligible families. With the implementation of the Affordable Care Act, DSS will need adequate staff to determine eligibility for the Health Marketplace as well as DSS-provided programs.

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In addition, 48 employees in the General Fund and 20 employees in Fire Service District are converted from Temporary to Regular. This is due to a ruling by the North Carolina Local Government Employees Retirement System that any employee who works 1,000 hours or more per year must be a part of the Retirement System. The net cost of this change is \$678,287 (\$420,060 in the General Fund and \$258,227 in the Fire Service District Fund) due to the cost of the employees' benefits they did not receive as temporary employees (health and dental insurance and retirement). These positions are mission critical and provide the staff support necessary to deliver quality service.

During the economic recession, a number of vacant positions were not funded; of these, a total of 10 positions have been eliminated from the recommended budget.

There are four previously unfunded positions that are recommended to be restored in this budget:

- 1) Planner/Planning & Inspections – position will coordinate the creation and implementation of the Comprehensive Development Plan that will provide a framework for future development activities; i.e. transportation, utilities, land use, recreation, and housing, as growth continues over the next 20 years. The Comprehensive Development Plan will incorporate community goals and objectives, as well as County policies, to provide guidelines for meeting future growth needs.
- 2) Revaluation Coordinator/Tax Department – position will direct the next revaluation process identified as a full measure and list.
- 3) Development Coordinator/Museum – position will raise funds to help sustain the Museum's operations and will meet fund raising goals over three years.
- 4) Program Assistant/Community Justice Services – position will serve high risk juvenile population in completing community service obligations directed by the courts.

There are eight Deputy grant-funded positions in the Sheriff's Office recommended to be funded in this budget due to the grant requirements, which requires the positions be funded for a full year after the grant ends. One deputy is working the front desk at the Detention Center and the others are assigned to various squads at the Detention Center.

There is also one grant-funded position in Community Justice Services/Community Service & Restitution program that is recommended to be funded due to the decrease in Department of Public Safety grant funding. This position provides sentencing alternatives for the Court in the form of additional community service hours that would not be available without this position assisting in intake, employer coordination, youth training and supervision, and documentation of their compliance with court orders.

There is an increase in unemployment insurance related to the reform that allows the State of North Carolina to accelerate its repayment of an approximately \$2.5 billion state debt to the Federal Government.

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A 2% market adjustment is recommended to advance the pay plan, which allows the County to remain competitive in the labor market.

Funding for a 1.5% merit adjustment is recommended. Following an evaluation of performance, the supervisor could grant a merit award from 0% to 3% based on the performance of the employee.

New Hanover County faces a 7% increase in health insurance, which is below the average increase; however, we are modifying employee costs for the buy-up plan to encourage additional employees to purchase the basic plan, which should slow claims cost.

A County contribution to a 401K plan was considered, but is not recommended at this time. Except for the state mandated 5% contribution for law enforcement, the County does not contribute to a 401K plan for its employees. Currently 54% of North Carolina counties provide an employer-funded match for a 401K plan for their employees.

Funding of \$125,000 is included for a pay and classification study. This study will determine the competitive rate of compensation in the public sector as compared to our peer group. If changes in salaries are recommended, funds will need to be considered in future budgets. The last pay and classification study was conducted in 1999 and implemented in January of 2001.

In preparing the budget, it is recognized that not all positions will be filled for the entire year; as such, a negative \$1 million is budgeted to adjust for turnover. This is \$300,000 more than the amount budgeted in FY12-13. The adjusted strategy will require careful monitoring and control of positions by Management.

### **Contingencies**

In an effort to balance the budget, no funds are recommended for Contingency, a decrease of \$305,389 from the FY12-13 revised amount. Unfunded, unanticipated expenditures during the year will need to be funded by fund balance or reductions in other expenditures.

### **FIRE SERVICE DISTRICT FUND**

The Fire Service District Fund is balanced with no change to the Fire Service District Tax rate, which remains at 7.9 cents per \$100. The Fund's other major source of revenue is a percentage of Sales Tax. The percentage of Sales Tax the Fire Service District receives is calculated based on the ratio of ad valorem levies of all the local governments in New Hanover County. In the blended levy ratio calculation for FY13-14, the Fire Service District's percentage increases almost 10% from 4.712% to 5.165%.

The Fire Service District Fund uses \$235,372 of its fund balance to support FY13-14 capital purchases, such as the replacement of a water tender for the Southern part of the County that will provide water in areas with insufficient or no fire hydrant coverage. The FY13-14 budget

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recommends funds to expand fire hydrant coverage throughout the County to reduce the reliance on tender equipment and to improve service for the neighborhoods affected.

In accordance with the fiscal policy changes in the General Fund, Fire Services is drafting a long-term financial forecast in order to institute comparable policies in its fund.

The Fire Service District is investigating areas of commonality with the City of Wilmington and any cost and service efficiencies that might be found. The results of this investigation may influence future budget requests.

### **ENVIRONMENTAL MANAGEMENT**

The Environmental Management Fund is balanced with no change to tipping fees and includes a projected fixed rate of \$59/ton for 5 years based on the current solid waste collection and disposal policy. Tipping fees of \$11.9 million are based on expected collection tonnage of approximately 204,468 over the projected tonnage of 200,000 tons for FY12-13.

The FY13-14 Budget recommends several new transfers that mirror the financial policy changes in the General Fund. These transfers will set aside money for significant future expenses, such as, pay as you go capital expenses and landfill cell post-closure costs. Setting aside funds on an annual basis will ensure monies are available for these large, known expenses protecting the stability of future tipping fees. In addition, designating portions of fund balance for these purposes will enable Environmental Management to conform to the new undesignated fund balance policy of 21%.

The FY13-14 budget recommends the replacement of a roll-off truck, bulldozer, loader, and bobcat. This equipment is essential to daily operations and in providing customer service; i.e., roll-off trucks are used to service the community drop-off sites throughout the County. Replacement of high-mileage, high-maintenance equipment gives the Environmental Management staff the tools to provide quality customer service in a cost-effective, efficient and safe manner.

### **Conclusion**

On June 20, 2011, the Commissioners adopted a Strategic Plan. Funding was requested for a number of enhancements related to the plan. Many of these could not be funded due to revenue constraints and the need to fund higher priority projects. The budget was developed with a concerted effort to follow the principles of the plan. The overall vision of the plan is timeless, but specific actions may change from year to year and board to board. This recommendation is aligned with specific guidance from this Board.

There are a number of unknowns as I present the FY13-14 Recommended Budget:

- 1) Strength of the economic recovery.
- 2) Length and impact of Federal sequestration process.
- 3) Action of the North Carolina General Assembly, especially in the Human Services programs, and potential changes with tax reform that could impact New Hanover County.

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In addition to the unknowns that are outside of our control, I am concerned the revenue side of the budget needs to be addressed, or deep reductions will need to be made in our discretionary programs and mandated programs with discretionary funding levels to sustain our organization in the coming year.

The two primary sources of revenue are the sales tax, which is limited by state statute, and the ad valorem tax. It is unlikely there will be significant increases in the base until revaluation (FY17-18), so the tax rate must be adequate to generate additional revenue to fund past, current and future policy choices.

To be responsible stewards, I am of the opinion that we need to consider raising revenue to cover increased debt service or operating expenses of facilities the public has voted to support and that conversation should happen sooner rather than later. We have reviewed every expenditure in the budget and will continue to find more efficient ways to deliver services, but I do not believe those savings will be sufficient to balance the budget with a constant tax rate and provide service at the level we are currently offering our community. The cost of providing current levels of services will continue to increase due to inflation, increased population and actions of the federal and state government.

This is the first opportunity for me to prepare, present, and recommend a budget as New Hanover County manager. I am proud of both the effort and content of this proposed spending plan. As previously noted, this budget advances the Board's overall strategy, it brings us closer to achieving our vision, and it delivers on our public purpose mission. It accomplishes these successes within the parameters set by the Board.

While the responsibility is mine to recommend a balanced budget, we would not be in position to consider a budget for fiscal year 13-14 without tireless work from the Budget office, to whom I am greatly indebted, the county's Executive Leadership Team, and our department directors.

I look forward to working with you toward the adoption of the FY13-14 Budget for New Hanover County.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Coudriet", with a long horizontal flourish extending to the right.

Chris Coudriet  
County Manager



**NEW HANOVER COUNTY, NORTH CAROLINA  
FISCAL YEAR 2013-2014 BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Commissioners of New Hanover County, North Carolina:

Section 1: The following amounts are hereby appropriated in the General Fund for the operation of the New Hanover County government and its activities for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the Chart of Accounts heretofore established for New Hanover County:

**GENERAL FUND**

<u>Function</u>	<u>Appropriation</u>
General Government	\$33,561,977
Human Services	59,361,380
Public Safety	49,788,344
Economic & Physical Development	1,026,288
Cultural & Recreational	11,082,693
Education (Cape Fear Community College)	8,674,377
Debt Service	28,480,617
Transfers to Other Funds	87,665,849
Contingency	0
Total Appropriation - General Fund	<u>\$279,641,525</u>

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Ad Valorem Taxes	\$161,641,517
Sales Taxes	52,488,986
Room Occupancy Taxes	36,000
Other Taxes	3,031,451
Charges for Services	9,448,292
Interest on Investments	130,000
Intergovernmental Revenue - State	2,984,491
Intergovernmental Revenue - Federal	31,008,451
Intergovernmental Revenue - Other	5,833,539
Miscellaneous Revenue	3,697,798
Transfer In From Other Funds	531,000
Appropriated Fund Balance	8,810,000
Total Estimated Revenues - General Fund	<u>\$279,641,525</u>

**CAPITAL IMPROVEMENT PROJECT FUND**

Section 3: The following amounts are hereby appropriated and allocated in the Capital Improvement Project Fund pursuant to G.S. 159-13.2 for the fiscal year beginning July 1, 2013, and ending June 30, 2014. The projects undertaken pursuant to this ordinance are on-going capital improvements for various functions within the County, in accordance with the County's Capital Improvement Plan, these projects are herewith authorized.

<u>Category</u>	<u>Appropriation</u>
Capital Project Expense	\$350,000
Total Appropriation – Capital Improvement Project Fund	<u>\$350,000</u>

Section 4: It is estimated that the following revenues will be available in the Capital Improvement Project Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Transfer In From General Fund	\$350,000
Total Revenues – Capital Improvement Project Fund	<u>\$350,000</u>

### **NEW HANOVER COUNTY SCHOOLS FUND**

Section 5: The following amounts are hereby appropriated and allocated in the New Hanover County Schools Fund pursuant to G.S. 115C-429(b) for the fiscal year beginning July 1, 2013, and ending June 30, 2014. Allocations made to the New Hanover County School Board through G.S. 115C-429(b) bind the Board of Education to the following directions and limitations in regards to these funds:

- 1) The Budget Resolution adopted by the New Hanover County Board of Education shall conform to the specific allocations by operating and capital as set forth in this Budget Ordinance.
- 2) The Budget Resolution adopted by the New Hanover County Board of Education may not be amended without the prior approval of the Board of Commissioners if the proposed amendment increases or decreases expenditures from the capital outlay fund for the Board of Education; or the proposed amendment would result in a cumulative increase or decrease of appropriations in any category by 25% or more.

<u>Category</u>	<u>Appropriation</u>
Current Operating Expense	\$64,740,640
Capital Outlay	2,510,146
School Debt Service	<u>20,909,839</u>
Total Appropriation – New Hanover County Schools Fund	<u>\$88,160,625</u>

Section 6: It is estimated that the following revenues will be available in the New Hanover County Schools Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Transfer In From General Fund	\$86,795,356
Intergovernmental Revenue - Federal	206,773
Appropriated Fund Balance	<u>1,158,496</u>
Total Revenues – New Hanover County Schools Fund	<u>\$88,160,625</u>

In accordance with G.S. 115C-429(c), the Board of Commissioners requires the Board of Education to notify the Board of Commissioners in writing of any changes made to their planned capital fund expenditures. The notification should include: (1) nature of the change; (2) reason for the change; (3) dollar amount of any expenditure change by planned project; and (4) plans for, and estimated cost of, completing the planned project in the future if completion as originally anticipated will not be possible.

### **EMERGENCY TELEPHONE SYSTEM FUND – ARTICLE 3**

Section 7: The following amount is hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014, for the purpose of maintaining an Emergency 911 System in New Hanover County:

Total Appropriation – Emergency Telephone System Fund – Article 3 \$672,151

Section 8: It is estimated that the following revenue will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Other Taxes	\$623,620
Appropriated Fund Balance	<u>48,531</u>
Total Revenue – Emergency Telephone System Fund – Article 3	<u>\$672,151</u>

### **ROOM OCCUPANCY TAX FUND**

Section 9: The following amount is hereby appropriated in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Total Appropriation – Room Occupancy Tax Fund \$3,705,900

Section 10: It is estimated that the following revenues will be available in the Room Occupancy Tax Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Room Occupancy Taxes	\$3,649,900
Special Assessments	<u>56,000</u>
Total Revenues – Room Occupancy Tax Fund	<u>\$3,705,900</u>

### **ENVIRONMENTAL MANAGEMENT FUND**

Section 11: The following amount is hereby appropriated in the Environmental Management Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Total Appropriation – Environmental Management Fund \$13,946,180

Section 12: It is estimated that the following revenues will be available in the Environmental Management Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Charges for Services	\$11,900,000
Interest on Investments	150
Intergovernmental Revenue - State	425,400
Long-Term Debt Issued	1,060,000
Miscellaneous Revenues	<u>560,630</u>
Total Revenues – Environmental Management Fund	<u>\$13,946,180</u>

### **SPECIAL FIRE DISTRICT FUND**

Section 13: The following amount is hereby appropriated in the Special Fire District Fund for the operation of fire protection services for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the Chart of Accounts heretofore established for New Hanover County:

Total Appropriation – Special Fire District Fund \$11,476,463

Section 14: It is estimated that the following revenues will be available in the Special Fire District Fund for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

<u>Revenue Source</u>	<u>Amount</u>
Ad Valorem Taxes	\$8,724,716
Sales Taxes	2,422,775
Charges for Services	47,500
Interest on Investments	6,100
Intergovernmental Revenue – Other	40,000
Appropriated Fund Balance	<u>235,372</u>
Total Revenues – Special Fire District Fund	<u>\$11,476,463</u>

Section 15: The following amounts are a summary of the foregoing appropriations as detailed in this Budget Ordinance for the fiscal year beginning July 1, 2013, and ending June 30, 2014, in accordance with the Chart of Accounts heretofore established for New Hanover County:

<u>Summary</u>	<u>Estimated Revenues</u>	<u>Fund Balance Appropriated</u>	<u>Total Appropriation</u>
General Fund	\$270,831,525	\$8,810,000	\$279,641,525
New Hanover County Schools Fund	87,002,129	1,158,496	88,160,625
Emergency Telephone System-Article 3	623,620	48,531	672,151
Room Occupancy Tax Fund	3,705,900	0	3,705,900
Environmental Management Fund	13,946,180	0	13,946,180
Special Fire District Fund	<u>11,241,091</u>	<u>235,372</u>	<u>11,476,463</u>
Total Budget	<u>\$387,350,445</u>	<u>\$10,252,399</u>	<u>\$397,602,844</u>

Section 16: There is hereby levied a tax at the rate of fifty-five and four-tenths cents (\$.554) per one hundred dollars (\$100) valuation of property listed as of January 1, 2013, for the purpose of raising revenue included in “Ad Valorem Taxes” in the General Fund in Section 2 of this Ordinance.

This rate is based on an estimated total valuation of property for the purpose of taxation of \$29,191,842,800 and an estimated collection rate of 98.4%. The estimated rate of collection is based on the fiscal 2012–2013 collection rate of 98.5%.

Section 17: There is hereby levied a tax at the rate of seven and nine-tenths cents (\$.079) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2013, located within the Special Fire District for the raising of revenue for said Special Fire District.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$11,223,520,700 and an estimated collection rate of 98.4%. The estimated rate of collection is based on the fiscal year 2012–2013 collection rate of 98.5%.

Section 18: All expenditures relating to obtaining the bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirements of the United States Treasury Regulations Section 1.150-2.

Section 19: That appropriations herein authorized and made shall have the amount of (1) outstanding purchase orders as of June 30, 2013, and (2) grants unexpended by New Hanover County as of June 30, 2013, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

Section 20: All grants that are included in the adopted budget are deemed to be approved by the Board of County Commissioners and will not come back to the Board for approval to apply for or to accept the awarded grant unless it is specifically required by the Grantor. In the event an award is greater than or less than the adopted budget, to the extent it is needed, a budget amendment will be brought to the Board through the Consent Agenda for approval to adjust revenues and expenditures accordingly.

Section 21: The County Manager, and or the Budget Director as the County Manager's designee, is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a. He/she may transfer amounts between expenditure line items within a department without limitation and without a report being required.
- b. He/she may transfer amounts between appropriation units within the same budget function and fund without limitation and without a report being required.
- c. He/she may make transfers up to \$2,500 between budget functions within the same fund. Those transfers must subsequently be reported at the next regular meeting of the Board of Commissioners.
- d. He/she may not transfer any amounts between funds nor from the General Fund contingency appropriation without approval by the Board of Commissioners.

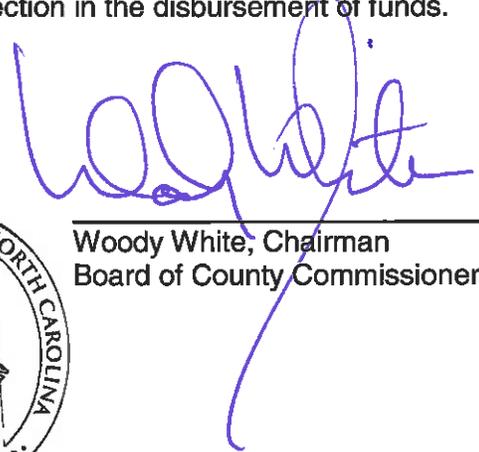
Section 22: This ordinance and the budget document shall be the basis for the financial plan for New Hanover County for the 2013-2014 fiscal year. The Budget Officer shall administer the budget. The Finance Director shall establish and maintain all records which are in concurrence with this budget and the budget ordinance and the appropriate statutes of the State of North Carolina.

Section 23: Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Director and Finance Director of New Hanover County, North Carolina, to be kept on file by them for their direction in the disbursement of funds.

ADOPTED, this 17th day of June 2013.

  
\_\_\_\_\_  
Sheila L. Schult, Clerk to the Board



  
\_\_\_\_\_  
Woody White, Chairman  
Board of County Commissioners

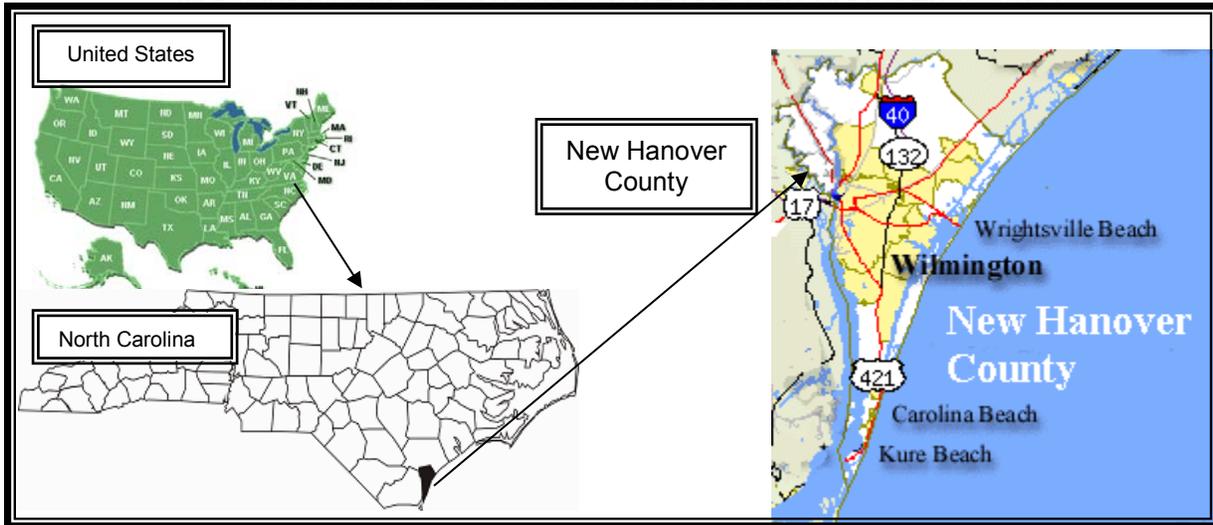


## NEW HANOVER COUNTY PROFILE

### GENERAL DESCRIPTION

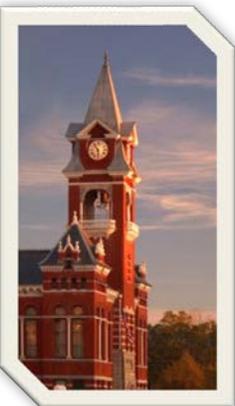
New Hanover, a coastal county in southeastern North Carolina, is home to four incorporated municipalities: Wilmington, Carolina Beach, Kure Beach and Wrightsville Beach. The County's beaches provide miles of unspoiled natural beauty and are the area's most popular tourist attractions. The surrounding terrain is low lying, with an average elevation of less than 40 feet. The highest elevation is approximately 75 feet above sea level. The maps in the illustration below provide visual placement of the County within the state of North Carolina and the United States and a detailed map of the County. New Hanover is the second smallest county but is one of the most densely populated counties in the State. The County's land area totals approximately 192 square miles. Of this total, over 21 square miles consist of water and wetlands. The projected population of New Hanover County for July 2013 is approximately 213,785, a 5% increase over the 2010 U. S. Census of 202,667.<sup>1</sup>

### MAPS INDICATING LOCATIONS STATE AND NEW HANOVER COUNTY<sup>2</sup>



Established in 1729, New Hanover County was formed from Craven County, one of three original counties in North Carolina. It was named for the House of Hanover, which was then ruling Great Britain. When New Hanover County was originally established, it encompassed the current counties of Bladen, Onslow, Duplin, Brunswick and Pender. From 1734 through 1764, New Hanover County's land was divided to create the counties of Bladen, Onslow, Duplin and Brunswick. The last division occurred in 1875 to form Pender County. The County has retained the same boundaries since 1875.

### GOVERNMENT STRUCTURE



**New Hanover County  
Historic Courthouse**

New Hanover County is governed by five commissioners who are elected by a countywide vote and serve four-year staggered terms. A County Manager is appointed to serve as Chief Executive Officer. Partisan elections for the Board of County Commissioners are held in November in even-numbered years. The Board takes office the first Monday in December following the November election. At that time, the Board elects a Chairman and Vice Chairman from among its members. The Commissioners still utilize the historic Courthouse located in the historic district of the city of Wilmington for their bimonthly Board meetings.

The major duties of the Board include: assessing the needs of the County and establishing programs and services to meet these needs, adopting an annual balanced budget, establishing the annual property tax rate, appointing members to County boards and commissions (and some employees), regulating land use and zoning outside the jurisdiction of municipalities, enacting local ordinances

<sup>1</sup> North Carolina Office of State Budget and Management

<sup>2</sup> North Carolina Department of Commerce

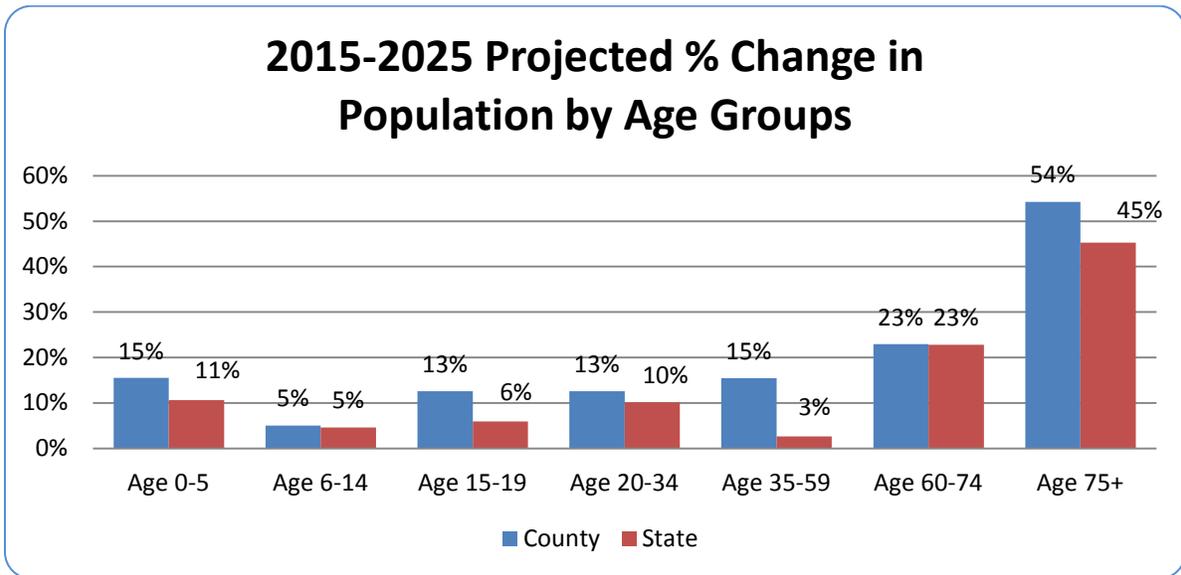
and adopting policies concerning the operations of the County. The Board also has the authority to call bond referendums, enter into contracts and establish new programs.

The County Manager is responsible to the Board of County Commissioners for management of all County employees, except the Sheriff and Register of Deeds who are elected officials. The Board appoints the County Attorney and the Clerk to the Board as well. The major duties of the County Manager include supervising and coordinating the activities of the County departments, executing all orders and policies set forth by the Board, attending all Board meetings, making recommendations on appropriate matters of business, recommending an annual budget, advising the Board of the financial condition of the County, representing the County in business with other agencies, and performing other duties assigned by the Board.

New Hanover County serves its citizens through approximately 28 departments with over 1,600 regular positions.

**POPULATION CHARACTERISTICS AND PROJECTIONS<sup>3</sup>**

In the last decade, the County experienced rapid population growth. Current projections indicate that the County will continue to grow, but at a slower rate. From 2015 to 2025, the state's population is expected to grow by 11%; whereas, the County's population is expected to grow by 17%.



Anticipating future populations by age group assists agencies in developing long-term plans to meet future needs. The graph above provides a comparison of the County's percentage of change in specific population age groups for the period 2015 to 2025 to the state's percentage of change for each respective group. There are significant variations in the percentage of change in several groups. Specifically, the age group of 35-59 shows the County being 12% more than the state projected increase in this group. In addition, the County age group of 75+ is anticipated to increase 9% more than the state's. This projection indicates that a realignment of resources to meet the changing needs of the population group the County serves may need to occur in the near future.

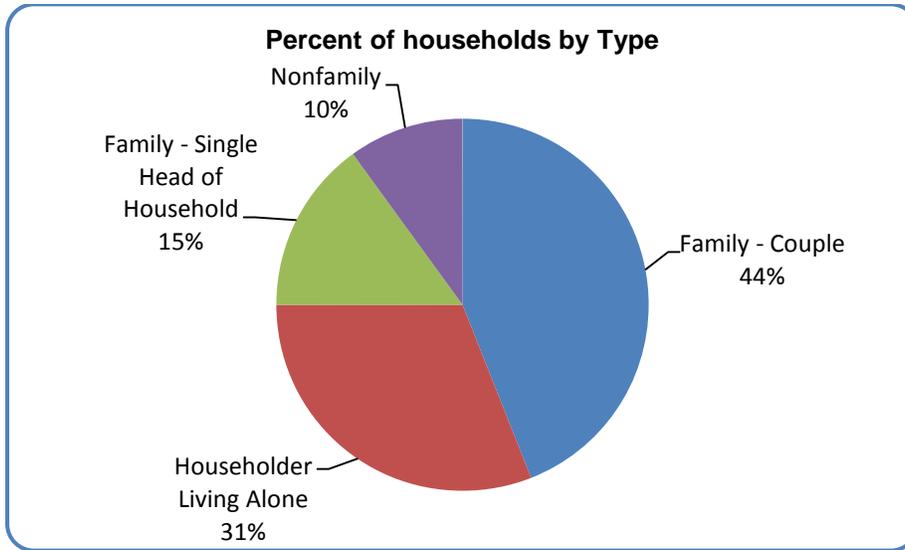
<sup>3</sup> North Carolina Office of State Budget and Management

**SELECTED SOCIAL CHARACTERISTICS<sup>4</sup>**

**Households and Families**

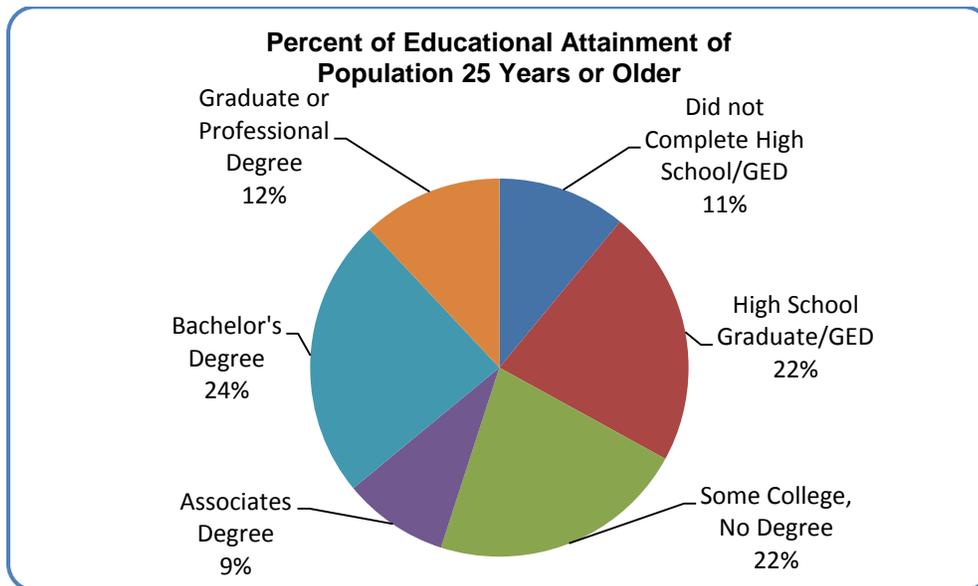
In 2011, there were 84,825 households in New Hanover County. The average household size was 2.3 people.

Families make up 59% of the households in New Hanover County. This figure includes married/couple families (44%) and single head of household (15%). Householder living alone was 31% and non-family households were 10%.



**Educational Attainment**

In 2011, 89% of people 25 years and over had graduated from high school and 36% had a bachelor's degree or higher. 11% percent were not enrolled in school and had not graduated from high school or completed the GED.



<sup>4</sup> American Community Survey, 2011 at American Fact Finder

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## NEW HANOVER COUNTY PROFILE CONTINUED

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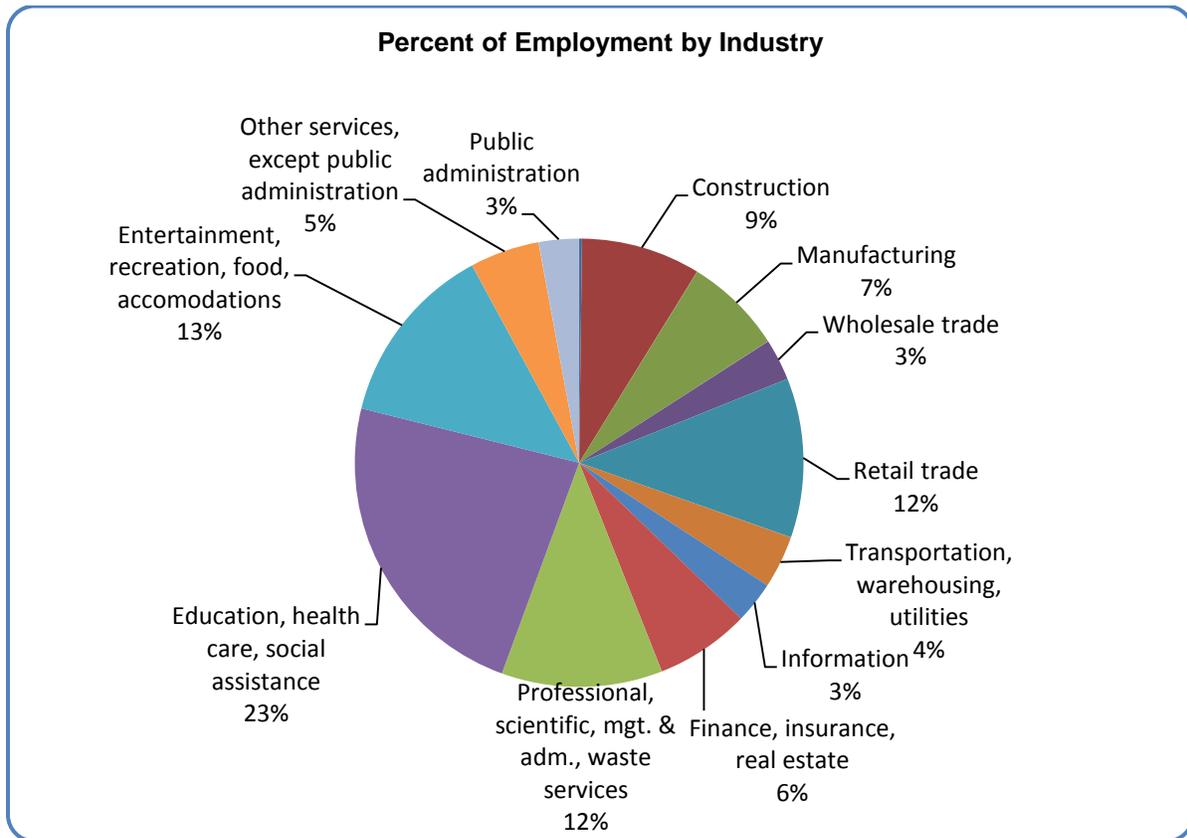
### Travel to Work

The mean commute time in 2011 was 19.9 minutes to get to work. The percentages of the method of transportation for 2011 were:

- 81.6% of workers drove to work alone in 2011
- 9.6% of workers carpooled
- 0.8% took public transportation
- 3.4% used other means
- 4.6% worked at home

### Employment by Industry in New Hanover County, North Carolina

The chart illustrates the major sectors of the County's 2011 economy. Largest is the Education, Healthcare and Social Assistance sector. Entertainment, recreation, food and accommodations is the second largest at 13%.



**Cost of Living<sup>5</sup>**

The cost of living for New Hanover County, as measured to a national composite index average of 100.0 for 1st quarter calendar year 2013 measures 98.8. The comparison for New Hanover County's cost of living for specific goods and services is provided below and is also as a comparison to the national average index of 100.0 for each index.

<b>Index for Products &amp; Services</b>	<b>Cost of Living New Hanover County</b>
Groceries	106.9
Housing	80.1
Utilities	102.8
Transportation	100.6
Health Care	97.8
Miscellaneous	109.2

**TRANSPORTATION INFRASTRUCTURE/RESOURCES**

New Hanover County is unique in its ability to provide a complex transportation infrastructure to facilitate industrial growth. With a regional airport, a North Carolina State Port, well-developed highway and rail system, Wilmington is an industrial transportation hub of southeastern North Carolina.

**North Carolina State Port in Wilmington<sup>6</sup>**



**Aerial View of the Port of Wilmington**



**Tug Navigating International Vessel up the Cape Fear River**

The Port at Wilmington is one of two international deepwater ports located in North Carolina, which link the state's consumers, business and industry to world markets. It serves as a magnet to attract new business and industry. The Port maintains cutting-edge services customized to meet supply chain and logistics needs. These two ports play a crucial role in the state's economy as they help foster the movement of goods across North Carolina. These ports are becoming extremely important as the nearby ports in Charleston, South Carolina, and Norfolk, Virginia, approach their capacity.

The Port of Wilmington is operated by the North Carolina State Ports Authority as an enterprise agency and is funded by revenue earned at the docks and not funded by state taxes. Located on the east bank of the Cape Fear River, the port in Wilmington offers facilities to handle three types of cargo:

- **Container:** Boxes used to contain cargo for transport. Cargo is loaded directly into container at the point of origin. The containers are moved from there by truck or rail to a port, onto a ship, across the ocean, off the ship at a port, then on to the shipper's facilities again by truck or rail, all without ever being unloaded.
- **BreakBulk:** Cargo that is bundled, palletized, in bales or crates, or otherwise unitized, such as steel, paper products or lumber. It is handled using forklifts and other specialized lift equipment.
- **Bulk:** Cargo that flows or fits the shape of its container, such as dry cement or fertilizer. It can be dry bulk or liquid bulk.

<sup>5</sup> Wilmington Chamber of Commerce

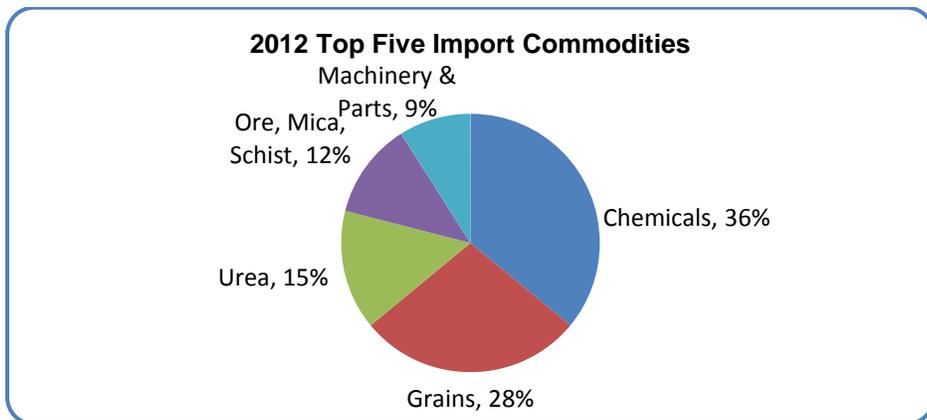
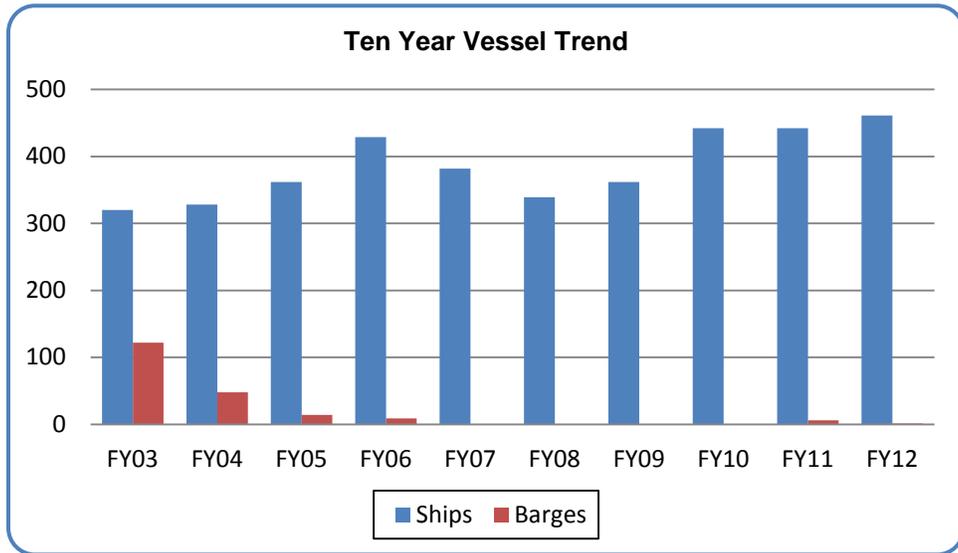
<sup>6</sup> Port of Wilmington

**NEW HANOVER COUNTY PROFILE CONTINUED**

The Wilmington Terminal is designated as a Foreign Trade Zone. The Port’s 42-foot navigational channel, along with other infrastructure improvements, provides capacity to process the world’s largest “post-Panamax” vessels.<sup>7</sup> The “post-Panamax” vessels, sized at 5,000 TEU’s (20-foot equivalent units, the industry standard measurement of container traffic), are the largest class of ship able to navigate the Panama Canal.

The Port has direct access to Interstates 40 and 95, and daily train service from CSX and Norfolk Southern railways. The Port at Wilmington has helped North Carolina become a key player in international trade, and multiply related jobs and economic impact in the state. “Of all the economic activities a state can have, ports have the highest multiplier. Every dollar spent importing or exporting through a port adds \$12 to state income.”<sup>8</sup>

The Port of Wilmington is also designated one of the 15 “strategic ports” by the Department of Defense. Strategic ports are commercial ports that have been selected based on their usefulness in terms of location, type of facilities, capacity, equipment and available services; and must meet high standards of efficiency and flexibility.<sup>9</sup> A strategic port must have the capability to manage continued commercial operations while processing military deployment traffic. The Maritime Administration assists ports in acquiring and maintaining the strategic commercial port designation by training deployment stakeholders and managing port assets with a coordination network.

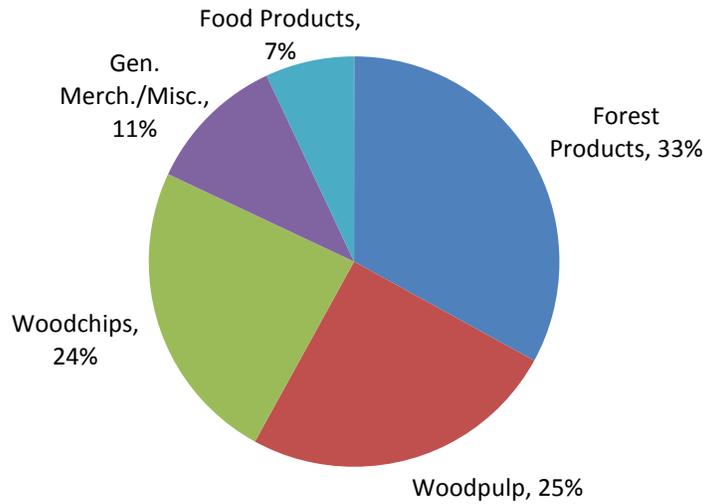


<sup>7</sup> North Carolina’s Southeast

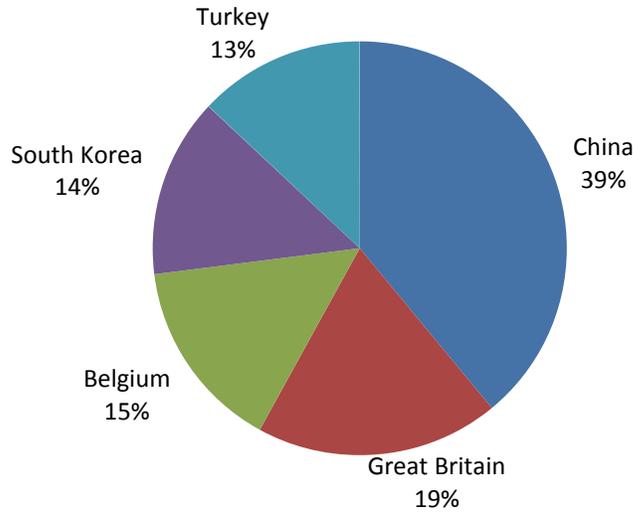
<sup>8</sup> *Business North Carolina*, June 2005, Jim Smith, UNC Economist

<sup>9</sup> *Sea Power*, 2008 Almanac

**2012 Top Five Export Commodities**



**2012 Top Five Trade Partners**



**Freight Railways**

For years, freight railroads tore up or sold sections of rail lines as the trucking industry became the cheaper method of transport. However, the reduction in freight rail service has begun a reversal over the past several years. Due to higher fuel costs, traffic congestion, shortage of truck drivers and stricter regulations, transporting freight has begun to revert back to the freight railways. The industry doesn't see these areas as short-term problems. As a result, more and more industries are using freight railroads for transporting products. Railroad industries are regrouping to accommodate the freight requests.<sup>10</sup>

The County is served by two of the premiere national rail companies: CSX and Norfolk Southern Railways. New Hanover County has north to south and east to west rail lines. The availability of high-quality rail services is a major economic asset to the County. The industry trend toward using rail, and the increase in port activity, puts New Hanover County in priority status for improved rail service.

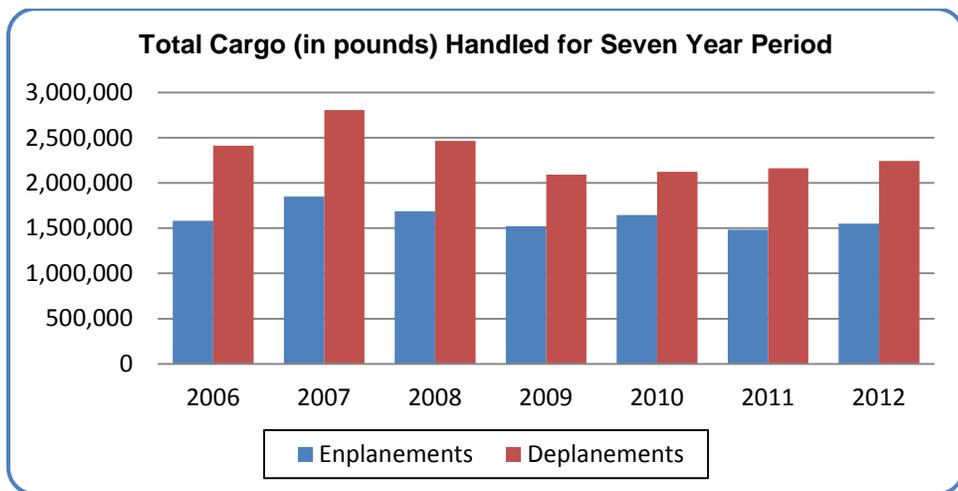
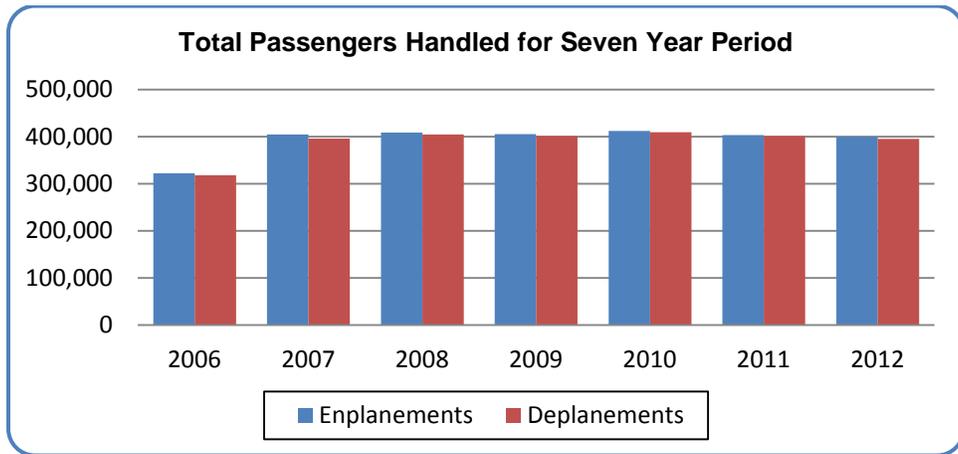
<sup>10</sup> The Virginia Pilot, Sunday, April 6, 2008

**Wilmington International Airport (ILM)<sup>11, 12</sup>**

New Hanover County’s Airport, located on 1,500 acres, accommodates private and commercial flights and is the state’s fourth busiest airport. Commercial jet service is provided directly to and from Wilmington International Airport (ILM). ILM offers full, regional air service including connections. Wilmington has direct, non-stop flights to New York, Atlanta, Charlotte, Orlando, Philadelphia and Washington, D.C. During the recent economic recession, passenger numbers have not dropped significantly. This is due primarily to a relatively stable business-traveler market.

The airport is open 24 hours a day and the control tower is operated 18 hours a day. A federal inspection station provides entry, clearance and documentation for foreign flights by U.S. Customs, Department of Agriculture, and the Immigration & Naturalization Service (I.N.S.). The airport provides a full-time, professional Public Safety Office staffed by fully trained and certified law enforcement officers, firefighters, and medical technicians utilizing state of the art equipment to provide efficient security and aircraft rescue/firefighting protection.

The Federal Aviation Administration (FAA) classifies ILM as a Nonhub Primary Airport (more than 10,000 passengers boarding, but less than 0.5% of the national passenger boardings). Statistics for the period of calendar years 2006 through 2012 are provided for Passenger Enplanements and Deplanements and for Cargo Enplanements and Deplanements from the Wilmington International Airport.



<sup>11</sup> Provided by Wilmington International Airport

<sup>12</sup> Star News, "Wilmington International faring better than many small- to medium-sized airports", Gareth McGrath

**New Hanover County Roads and Interstate Access**

In New Hanover County, 94% of the population lives within 10 miles of a four-lane highway. The inter-regional network of roads and highways in the region has ready access to North-South Interstate 95, East-West Interstate 40, and the developing East-West Interstate 73/74. The region’s strategic location, relative to domestic and international markets, provides an important competitive advantage to the industrial sector of the economy.

**Public Transportation**

WAVE Transit operates transportation for the City of Wilmington, UNCW campus and New Hanover County. It also offers a downtown trolley, paratransit services and dial-a-ride transportation.

**Passenger Ferry Service**

North Carolina’s state-owned ferry service operates on the Cape Fear River to connect Fort Fisher in New Hanover County to Brunswick County. The ferry transports motor vehicles and pedestrians.



**State Ferry Arriving at Fort Fisher**

**GROWTH IN EMPLOYMENT AND INDUSTRY**

The population of the County has tripled over the last 15 years and large employers, such as PPD, Inc., have moved into the area. With the growing global economy, future emphasis is on knowledge-based industries, information services and technologies. The location of the University of North Carolina-Wilmington and Cape Fear Community College in New Hanover County is an additional positive factor for attracting knowledge-based information and technological industries. Currently the County is suffering from the national economic recession along with the rest of the country. The unemployment rate for calendar year 2012 period was 9.5%. In the last three years the County’s unemployment rate has been the highest in 20 years.<sup>13</sup>

**Building Permits<sup>14</sup>**

The number of permits and project costs just for *newly constructed buildings* for residential and commercial for the last six fiscal years are as follows:

	<b>New Residential Construction Permits</b>	<b>Construction Dollars Spent (Project Value)</b>	<b>New Commercial Construction Permits</b>	<b>Construction Dollars Spent (Project Value)</b>
<b>FY07-08</b>	724	\$180.9 M	381	\$224.5 M
<b>FY08-09</b>	430	\$107.4 M	200	\$159.3 M
<b>FY09-10</b>	436	\$ 96.8 M	129	\$ 98.0 M
<b>FY10-11</b>	300	\$ 74.1 M	71	\$ 73.8 M
<b>FY11-12</b>	528	\$141.3M	134	\$202.5M
<b>FY12-13</b>	802	\$242.3 M	118	\$193.6 M

Figures presented do not include the construction dollars spent on renovations to existing buildings, other miscellaneous permits, or for City, County and Community College projects. For detailed Construction Activity Reports, please visit the New Hanover County Development Services Center website.

<sup>13</sup> Employment Security Commission

<sup>14</sup> Statistics provided by New Hanover County Development Services Department

**NEW HANOVER COUNTY PROFILE CONTINUED**

For new residential and new commercial construction during FY12-13, the number of new single-family construction permits jumped 52% and commercial new construction permits decreased 12% over FY11-12. For residential new construction there was a 71% increase in construction dollars spent. For commercial new construction there was a 4% decrease in construction dollars spent over FY11-12.

**Health Care**<sup>15</sup>

A trauma center is defined as a specialized hospital facility distinguished by the immediate availability of specialized surgeons, physician specialists, anesthesiologists, nurses, and resuscitation and life support equipment on a 24-hour basis to care for severely injured patients or those at risk for severe injury. There are only a limited number of centers across North Carolina. As a result, people seeking services provided by a trauma center often travel significant distances within a region to reach one. New Hanover County is fortunate to have a trauma center located within the County. New Hanover Regional Medical Center (NHRMC) received designation of a Level II Trauma Center in 1989. Centers are revisited three years after their first state designation and continued verification as per state requirements. Level II facilities provide definitive trauma care regardless of the severity of the injury; but may not be able to provide the same comprehensive care as a Level I Trauma Center, and do not have trauma research as a primary objective. NHRMC is one of 12 trauma medical centers located in the state and is the only trauma medical center located in the southeast portion of the state.

NHRMC has continued to expand to serve the needs of the southeastern region of North Carolina. Their most recent expansion is the Betty H. Cameron Women’s and Children’s Hospital. This is a \$45 million project opened in the fall of 2008. The addition allowed New Hanover Regional Medical Center to expand into pediatric intensive care, bridging a gap in services provided in this area.

**Educational Concerns**<sup>16</sup>

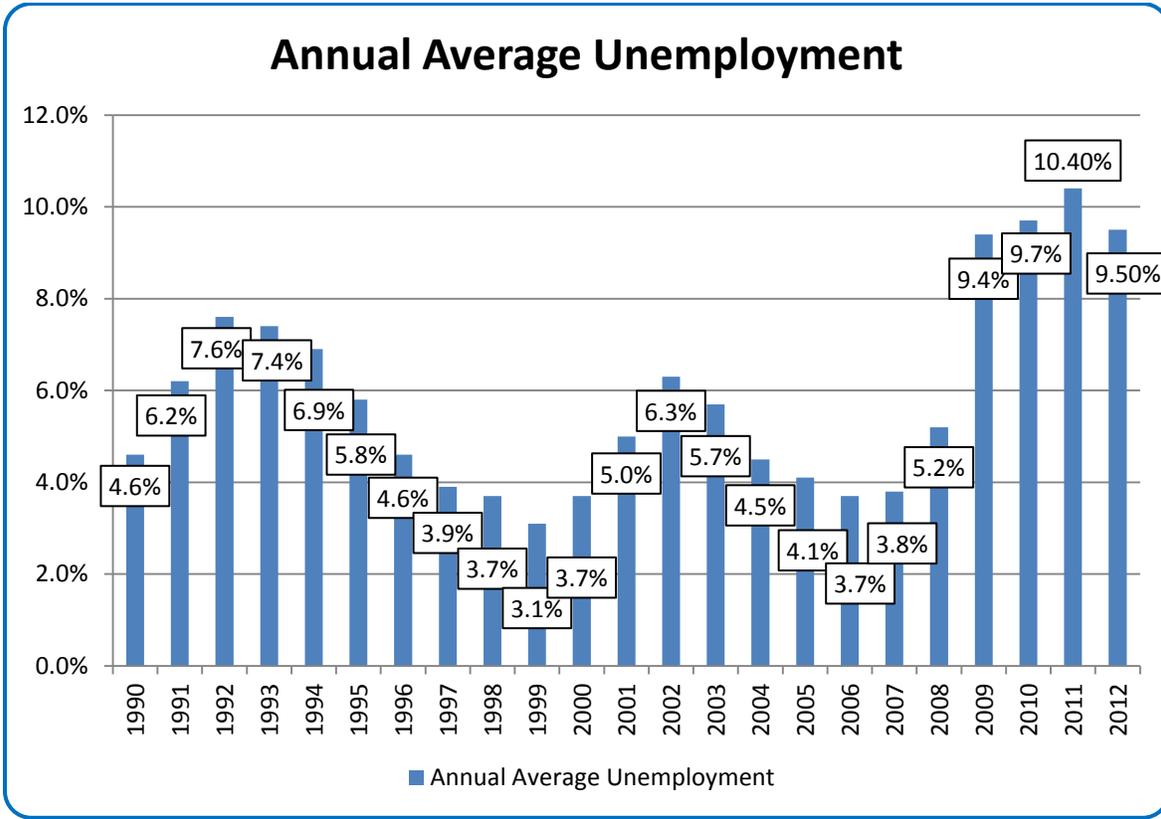
Although the school age population continues to grow, it is at a slower rate than in the past. As discussed previously, the decrease in the rate of growth in this population group requires long-range planning to realign educational resources as needed. In addition, the ratio of this age group to total population will decrease over the next several years. The change in student population is a continual challenge to the system’s capacity to keep up with the need for adequate space and learning materials. Growth, while excellent for New Hanover County, also comes with a budgeting responsibility to help fund the additional resulting costs of increased student population.

<b>NHC PUBLIC EDUCATION UNITS</b>	
Pre-K	2
Elementary Schools	25
Middle Schools	8
High Schools	
Traditional	4
Non-Traditional	3
Community Colleges	1
Universities	1
<b>Total Public Education Units</b>	<b>44</b>

<sup>15</sup> NC Division of Health Service Regulation, Office of Emergency Medical Services

<sup>16</sup> Public Education Units provided by New Hanover County School District

Unemployment<sup>17</sup>



Top 10 Largest Employers in New Hanover County<sup>18</sup>

Rank	Company Name	Industry	Employment Range
1	New Hanover Regional Medical Center	Hospital/Health Services	4,738
2	New Hanover County School System	Education	3,666
3	Wal-Mart	Retail	2,592
4	General Electric Company	Manufacturer	2,100
5	University of NC Wilmington	Education	1,898
6	New Hanover County	County Government	1,654
7	PPD, Inc.	Pharmaceutical & Biotech	1,500
8	Verizon Wireless	Communications	1,346
9	Progress Energy	Utility	1,070
10	Corning Incorporated	Optical Fiber Manufacturing	1,000

<sup>17</sup> Division of Employment Security

<sup>18</sup> Wilmington Chamber of Commerce

**Tourism and Retail Sales**



**Fall Riverfest**

New Hanover County's other economic strengths lie in tourism and retail sales. This has helped New Hanover County continue to have a strong economy even during downturns experienced in other business sectors of the County's economy. The County has maintained their ranking of 9<sup>th</sup> among North Carolina's one hundred counties as a travel destination. In 2012 tourism expenditures increased 8%.

Its recognition as a popular travel destination has helped ease some of the impact to the local economy. New Hanover County has over 23 festivals/events that draw participants from the state and the nation, some of which are: the Wilmington Azalea Festival; Cucalorus Film Festival; Airlie Gardens Concert Series; Beach Music Festival; Riverfest; North Carolina Jazz Festival; and the Pleasure Island Seafood, Blues & Jazz Festival, to name a few.



**Area Beaches**

Airlie Gardens is a valuable cultural and ecological component of New Hanover County and North Carolina history. In 1999, the County purchased and began restoration of Airlie's 67 acres of gardens.

The beaches in New Hanover County continue to be a great asset to the tourism industry in New Hanover County. The County offers a unique combination of barrier islands, inland waterways, and river access that creates opportunities for a diversity of tourist activities. In addition, the County has over 1,300 acres of recreational park areas available to the public.

**Summation**

New Hanover County continues to experience population and growth at a slower rate than the rate experienced over the past decade. The local economy is still feeling the effects of the recent national recession but a slow steady recovery is underway. The County's economic base is expected to grow in diversity given its regional importance as a retail services and health care center for southeastern North Carolina, as well as a tourism and retirement community. The top 10 employers show a diverse range of industries, which creates an economy able to absorb short-term industry market variances. The shift in growth in the population sector of 55 and older, and the always present educational issues, provides budgeting requirements for community services and schools that continue to be reviewed each year. For further statistics concerning New Hanover County, see the demographic, tax and miscellaneous statistics provided in the following tables.



**NEW HANOVER COUNTY  
DEMOGRAPHIC STATISTICS**

DEMOGRAPHIC STATISTICS					
Fiscal Year Ended June 30	Population <sup>1</sup>	Per Capita Income <sup>2</sup>	Median Age <sup>1</sup>	School Enrollment ADM <sup>3</sup>	Unemployment Rate <sup>4</sup>
1994	134,912	19,887	35.4	20,253	6.8%
1995	139,500	21,705	35.7	20,649	6.4%
1996	143,234	22,819	36.1	20,929	4.5%
1997	147,761	25,068	36.5	21,351	4.3%
1998	148,370	26,166	36.9	21,520	3.7%
1999	148,822	26,479	37.3	21,468	3.1%
2000	160,327	28,000	36.3	21,425	3.8%
2001	163,828	28,969	38.1	21,430	4.6%
2002	166,017	29,408	36.7	21,854	6.6%
2003	169,050	29,607	37.0	22,882	6.4%
2004	174,302	30,466	36.3	22,296	4.9%
2005	179,553	32,607	37.0	23,208	4.6%
2006	185,222	33,705	36.0	23,848	3.9%
2007	189,922	35,461	38.0	23,781	3.8%
2008	192,279	36,629	37.1	23,757	5.0%
2009	195,085	36,662	36.9	24,095	9.7%
2010	202,667	34,692	37.4	23,934	9.8%
2011	206,286	36,108	37.5	24,060	10.4%
2012	209,964	N/A	38.0	24,464	9.5%

ANNUAL POPULATION GROWTH <sup>5</sup>						
YEAR	CITY OF WILMINGTON	CAROLINA BEACH	KURE BEACH	WRIGHTSVILLE BEACH	UNINCORPORATED COUNTY	TOTAL COUNTY
1994	60,886	4,433	726	3,052	65,815	134,912
1995	62,256	4,598	742	3,115	68,789	139,500
1996	62,968	4,690	738	3,165	71,673	143,234
1997	64,513	4,804	756	3,196	74,492	147,761
1998	65,058	4,831	746	3,198	74,537	148,370
1999	75,629	5,139	749	3,182	64,123	148,822
2000	75,838	4,778	1,512	2,593	75,606	160,327
2001	90,981	5,225	1,573	2,604	63,445	163,828
2002	91,458	5,264	1,629	2,612	65,054	166,017
2003	92,668	5,316	1,755	2,604	66,707	169,050
2004	94,718	5,434	1,857	2,612	69,681	174,302
2005	95,476	5,388	2,171	2,567	73,951	179,553
2006	97,135	5,640	1,964	2,648	77,835	185,222
2007	98,529	5,796	2,048	2,663	77,476	189,922
2008	100,746	5,974	2,160	2,710	80,689	192,279
2009 <sup>1</sup>	101,350	5,881	2,515	2,652	82,687	195,085
2010 <sup>1</sup>	106,476	5,706	2,012	2,477	85,996	202,667
2011	108,333	5,773	2,051	2,494	87,635	206,286

<sup>1</sup> U.S. Census Bureau

<sup>2</sup> Federal Agency Data: Bureau of Economic Analysis

<sup>3</sup> New Hanover County Board of Education

<sup>4</sup> North Carolina Employment Security Commission

<sup>5</sup> Office of State and Budget Management

**NEW HANOVER COUNTY  
PROPERTY TAX INFORMATION<sup>1</sup>**

FY Ended June 30	Total Assessed Value <sup>2</sup>	% Change in Assessed Value	Total Levy <sup>3</sup>	Collection	% Collected	Property Tax Rate
1995	8,191,563,111	4.82%	50,517,978	49,795,558	98.57%	0.615
1996	8,646,082,828	5.55%	54,584,717	53,777,595	98.52%	0.630
1997	9,274,126,204	7.26%	59,936,203	58,977,744	98.40%	0.645
1998	9,975,023,536	7.56%	66,515,171	65,245,424	98.09%	0.665
1999	10,561,590,950	5.88%	70,407,028	69,123,184	98.18%	0.665
2000	<sup>4</sup> 15,447,985,673	46.27%	87,823,814	86,007,067	97.93%	0.565
2001	15,990,342,660	3.51%	97,522,328	95,582,878	98.01%	0.610
2002	16,524,186,222	3.34%	113,912,703	111,617,810	97.99%	0.690
2003	16,976,210,211	2.74%	117,478,416	114,878,468	97.79%	0.690
2004	17,363,984,377	2.28%	118,502,456	116,273,246	98.12%	0.680
2005	17,896,300,639	3.07%	121,948,982	119,911,021	98.33%	0.680
2006	18,754,771,006	4.80%	127,712,284	125,732,775	98.45%	0.680
2007	19,499,335,347	3.96%	133,831,150	131,522,360	98.27%	0.685
2008	<sup>4</sup> 32,725,385,227	67.83%	139,222,476	136,794,280	98.26%	0.420
2009	33,424,361,562	2.13%	151,208,013	149,085,287	98.60%	0.4525
2010	33,674,505,469	0.75%	152,793,146	150,719,243	98.64%	0.4525
2011	33,807,896,708	0.40%	158,470,085	155,703,691	98.25%	0.4655
2012	34,190,526,948	1.13%	159,752,984	157,409,935	98.54%	0.4655
2013	<sup>4</sup> 28,874,596,604	-15.55%	159,791,773	157,265,840	98.47%	0.554
2014	<sup>5</sup> 29,191,842,800	1.10%	161,722,809	159,135,244	98.40%	0.554

**TEN LARGEST TAX PAYERS IN NEW HANOVER COUNTY<sup>6</sup>**

Rank	Company	Assessed Valuation	Tax Levy	Type of Industry
1	Progress Energy	\$355.2 M	\$2.0 M	Utility
2	General Electric	\$325.7 M	\$1.8 M	Manufacturer
3	Corning, Inc.	\$224.5 M	\$1.2 M	Optical Fiber Manufacturer
4	Fortron Industries	\$77.4 M	\$0.4 M	Chemical Manufacturer
5	River Ventures	\$73.0 M	\$0.4 M	Real Estate
6	Invista Sarl	\$69.2 M	\$0.4 M	Chemical Manufacturer
7	Bellsouth Telephone Company	\$64.1 M	\$0.4 M	Utility
8	Centro Independence LLL	\$54.1 M	\$0.3 M	Real Estate
9	First Troy Spe LLC	\$50.0 M	\$0.3 M	Real Estate
10	Wal Mart	\$48.0 M	\$0.3 M	Retail

<sup>1</sup> New Hanover County Special Fire District is not included above.  
<sup>2</sup> Original tax levy per scroll with discoveries added less abatements.  
<sup>3</sup> Includes taxes, fee, penalties, and liens  
<sup>4</sup> Revaluation Year  
<sup>5</sup> Amounts provided are projections for FY13-14.  
<sup>6</sup> Statistics provided by New Hanover County Tax Department.



## BUDGET PROCESS AND PROCEDURES

### BUDGET FUNCTIONS

The County's General Fund budget is comprised of nine functions, which are named in the table below. All General Fund expenditures are classified into one of these nine functions. This is the budgetary level of expenditure control as adopted in the budget ordinance. Following is an outline of the Budget Functions for FY13-14:

General Government	Human Services	Public Safety
Administration – County Manager Board of Elections Budget Development Services Engineering Finance Governing Body – Commissioners Human Resources Information Technology Legal - County Attorney NHC-TV & Public Affairs Property Management Register of Deeds Tax	CoastalCare Health Non-County Agencies Senior Resource Center Social Services	Community Justice Services Courts Emergency Management & 911 Communications Juvenile Services Non-County Agencies Planning & Inspections Sheriff's Office
Education	Cultural and Recreational	Economic and Physical Development
Cape Fear Community College New Hanover County Schools	Cooperative Extension Service Library Museum Non-County Agencies Parks and Gardens	Economic Development Non-County Agencies
Transfers	Other	Debt Service
Transfers Between Funds	Contingencies	Principal, Interest & Fees on Debt Installment Lease Payments

### THE BUDGET AS A DYNAMIC LEGAL DOCUMENT

The adopted budget is a formal legislative enactment by the Board of Commissioners. It has the full force and effect of law within the County boundaries, unless it is in conflict with any higher form of law; such as, a state statute or constitutional provision. It establishes the legal framework for the financial operations of the County for the current year.

The current Adopted Budget Document presents financial data in the following formats:

- a) audited actual data for FY11-12; b) adopted budget figures for FY12-13; and c) adopted budget figures for FY13-14
- a) audited actual data for FY11-12; b) revised budget figures for FY12-13; and c) adopted budget figures for FY13-14

### SYNOPSIS OF FY13-14 BUDGET PROCESS

The Board of County Commissioners is required to adopt an annual budget ordinance: a) no earlier than 10 days after receiving the budget, b) prior to July 1, and c) after a public hearing. The FY13-14 Budget was adopted on June 17, 2013.

For FY13-14, the County Manager submitted a Recommended Budget with a tax rate of 55.4 cents. The FY13-14 proposed tax rate of 55.4 cents was the same tax rate as the prior fiscal year. The Recommended Budget was filed for public inspection with the Office of the Clerk to the Board, New Hanover County Libraries, and on the County's website: <http://www.nhcgov.com>. The County Commissioners accepted the recommended rate of 55.4 cents and adopted the proposed budget ordinance.

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## **BUDGET PROCESS AND PROCEDURES**

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A flow chart highlighting details of the annual process and a complete budget calendar can be found following this section.

### **OVERVIEW OF PROCESS**

The budget process is how resources are assigned to the Strategic Plan set forth by the Board of Commissioners. The County operates under an annual budget with a fiscal year period of July 1 through June 30. The County Manager recommends to the Board of Commissioners an operating budget for consideration and adoption.

The following section outlines the process and procedures that guide the preparation and management of the County's annual budget. This overview includes the foundations upon which the budget process is anchored.

All funds (except for capital projects, trust and agency funds) are included in the annual budget ordinance and receive annual appropriations. All funds included in the annual budget are required to balance. As such, total anticipated revenues must equal the sum of budgeted expenditures for each fund in order for the budget to be considered balanced.

The County's budget process requires a balancing of needs and resources in every division of the County. The Board of Commissioners has established 5 Focus Areas and 26 Key Strategic Objectives, which each department uses to develop their service plans for providing County services. Each department further defines and correlates their unique departmental strategies to the applicable countywide Focus Areas and Key Strategic Objectives. The Departments establish Key Performance Indicators and desired target for the coming fiscal year. This is a crucial aspect of the budget process. For further information on New Hanover County's Strategic Plan, see page 40.

### **HIGHLIGHTS OF THE ANNUAL BUDGET REVIEW PROCESS**

#### **Development of Budget Calendar**

Preparation of the annual budget begins approximately 9 months prior to the start of the fiscal year with the development of the budget calendar. The budget calendar provides projected dates and items that must be completed to meet the mandatory budget adoption.

The calendar is updated and revised as the budget process moves forward to reflect new challenges or requests. It is a primary communication tool of the process. The calendar is published to the web and updates provided by e-mail. Every effort is made to ensure stakeholders are aware of budget deadlines and time frames.

#### **Development of Budget Guidelines and Instructions**

The Budget staff prepares a new budget manual, with instructions for each annual budget process, to help ensure the budget is prepared in a manner consistent with current County policies. The budget manual includes all instructions, forms and information specific to the current budget year. Each department receives the manual, as well as any required training in the budget process. The budget manual is prepared based on the departments' perspective in their budget submission.

Information for Outside Agencies desiring to apply for funds is posted to the web for their review and download.

#### **Budget Preparation and Review**

Budget staff begins data compilation and review of entered data. Multi-year revenue and expenditure projections are completed to determine growth in revenues and expenditures. Budget staff responds to issues and concerns that arise in the context of the budget process.

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## BUDGET PROCESS AND PROCEDURES

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The Budget Director works with the County Manager and Assistant Managers to develop a budget within the parameters set by Commissioners and responds to the Commissioners or Managers with any additional requirements.

### **Budget Review, Discussion, Modification and Adoption**

The Recommended Budget is presented by the County Manager to the Board of Commissioners. The Recommended Budget is filed for public inspection with the Office of the Clerk to the Board, New Hanover County Libraries, and on the County's website: <http://www.nhcgov.com/Budget>. Numerous work sessions are held throughout the process.

The Commissioners also conduct a public hearing to receive community input. Additional work sessions may be held, whereby staff receives further input from the Board of Commissioners. Modifications, if necessary, are made and the budget is submitted for adoption as a budget ordinance on the agenda prior to July 1.

### **BUDGET ADMINISTRATION**

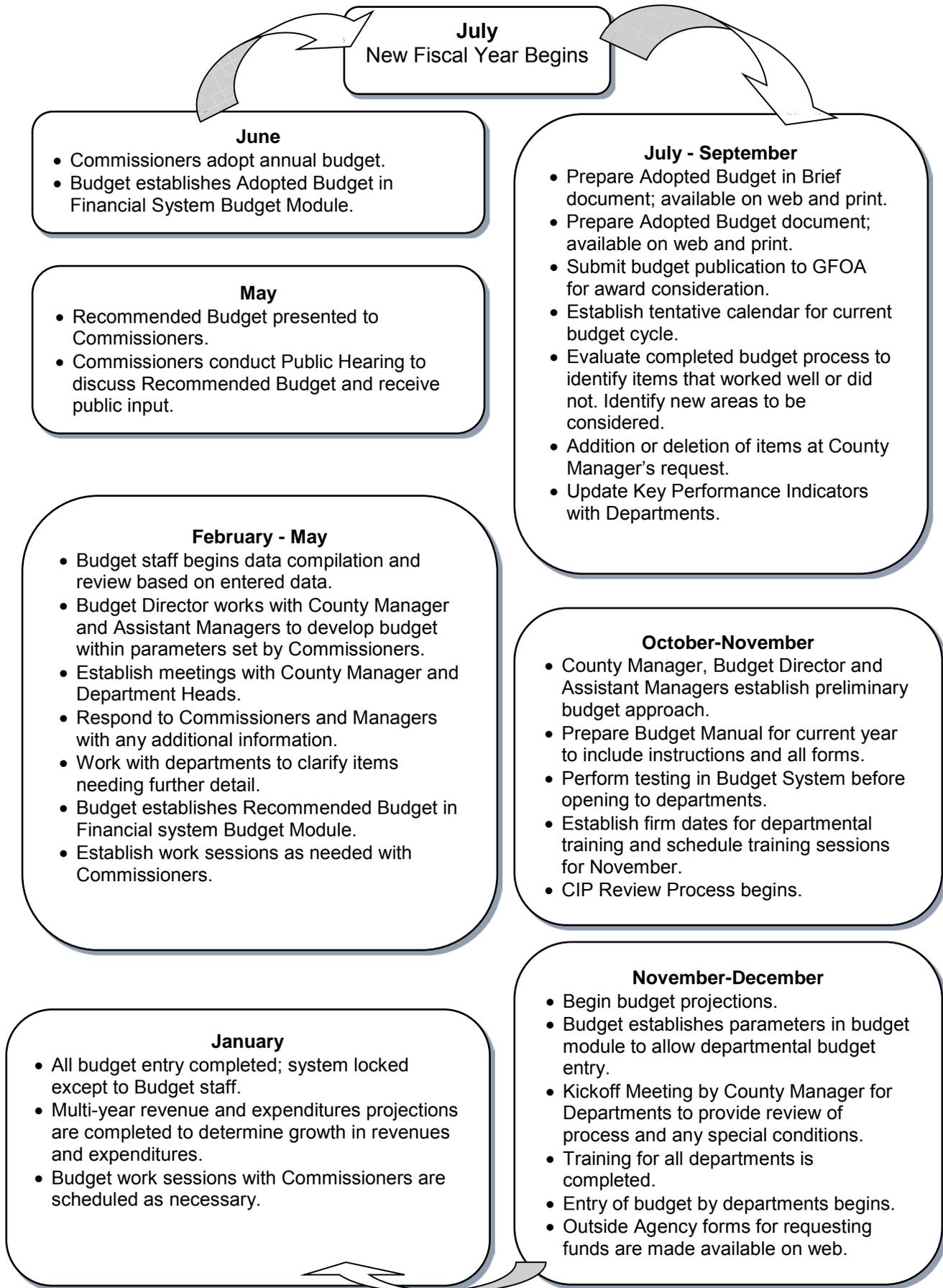
The County maintains budgetary controls through the County's computerized accounting system to ensure compliance with legal provisions. This system verifies availability of funds whenever a department requests a purchase order or processes a payment. If an expenditure is charged against a category that does not have adequate remaining funds, the expenditure is rejected by the automated system and the department is notified of the deficiency. The department may then propose a budget revision to shift funds to correct the deficiency.

The Budget Department monitors expenses and revenues, adjusts budgets as needed, and prepares reports for the County Manager as needed during the fiscal year.

The following procedures are used to amend the budget:

- When the overall departmental budgets remain unchanged, Department Heads are authorized to transfer budgeted line items between appropriation units within their departments.
- The County Manager, or his designee, is authorized to make transfers between appropriation units within a budget function and to make transfers up to \$2,500 between budget functions as they appear in the budget ordinance. Transfers between budget functions must subsequently be reported to the Board of County Commissioners. The County budget functions are: General Government, Human Services, Public Safety, Economic and Physical Development, Cultural and Recreational, Education, Transfers, Debt Service and Other.
- The Board of County Commissioners must approve all other budget transfers before they become valid.

## ANNUAL BUDGET PROCESS FLOWCHART



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**BUDGET CALENDAR FOR FISCAL YEAR 2013 - 2014**

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**2012**

<b>November 9</b>	Strategic Priorities completed and provided to Budget Department to be the basis of the FY13-14 Budget
<b>November 13 - 26</b>	Budget Preparation Manual and budget request forms prepared by Budget Department
<b>November 26</b>	<b>County Manager's "kickoff" meeting with Departments on the FY13-14 Budget Process</b>
<b>December 3</b>	Focus Area Level Map completed FY13-14 Budget Request forms available to Non-County Agencies
<b>December 3-21</b>	Entry period of FY13-14 budget requests into financial system All budget requests completed by Departments and entered into financial system (except DSS and Schools).
<b>FY2013</b>	
<b>January 2</b>	Forms due to BUDGET (forms available on the Intranet): <ul style="list-style-type: none"><li>▪ New Position and/or Unfreeze Position Requests</li><li>▪ Temporary Salary Requests (include Board member pay, if applicable)</li><li>▪ Overtime Salary Requests</li><li>▪ On-Call Salary Requests</li><li>▪ Enhancement Requests</li><li>▪ Fee Schedule Corrections and Adjustments</li><li>▪ CIP Requests</li></ul>
<b>January 15 to February 28</b>	County Manager meets with Individual Departments and Assistant County Managers on FY13-14 budget (mandatory)
<b>January 25</b>	Applications for Funding Requests from Non-County Agencies due to BUDGET  Cape Fear Community College will submit their budget.
<b>February 8</b>	County Commissioners FY13-14 Budget Work Session
<b>March 6</b>	Draft Schools Budget submitted (formal approval by Board of Education on April 9)
<b>April 22</b>	Budget Work Session
<b>May 16</b>	Recommended FY13-14 Budget presented to Board of County Commissioners (informally)  FY13-14 Recommended Budget Information to Departments and Non-County Agencies
<b>May 20</b>	County Manager presents FY13-14 Recommended Budget at Board of County Commissioners Meeting
<b>June 3</b>	Public Hearing on FY13-14 Recommended Budget
<b>June 17</b>	Adopt FY13-14 Budget

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**NEW HANOVER COUNTY  
2011 – 2016 STRATEGIC PLAN**

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New Hanover County adopted a Strategic Plan, including a long-term vision, clear mission statement, and set of core values to guide the operation of County with the adoption of the FY11-12 budget. The strategic focus areas and strategic objectives shown below have been updated with the adoption a Strategic Map (next page) in FY12-13 as part of New Hanover County's progress toward a Balanced Scorecard performance management system. They are included here solely to assist readers with the department's key performance indicators reported in each department's section of this document. Going forward the Strategic Focus areas, Strategic Objectives, and Key Performance Indicators will be revised to conform to the new Strategy Map.

**STRATEGIC FOCUS AREAS AND KEY STRATEGIC OBJECTIVES**

**A. Superior Public Health, Safety and Education**

1. Increase public safety and crime prevention.
2. Provide health and wellness education, programs and services.
3. Support programs to improve educational performance.
4. Market and promote New Hanover County's resources.
5. Keep the public informed on important information.

**B. Intelligent Growth and Economic Development**

1. Attract and retain new and expanding businesses.
2. Enhance and add recreational, cultural and enrichment amenities.
3. Build and maintain infrastructure.
4. Protect the environment through innovative programs.
5. Develop, maintain and implement comprehensive plans for land use, economic development, infrastructure and environmental programs.

**C. Productive Strategic Partnerships**

1. Influence legislation and external mandates to enhance local autonomy.
2. Develop appropriate public/private partnerships.
3. Collaborate on regional planning.
4. Collaborate on service delivery and implement opportunities to reduce duplication of services.

**D. Strong Financial Performance**

1. Provide sufficient investment to add/maintain government resources.
2. Maintain strong financial reserves.
3. Control costs and manage the budget.
4. Develop contingency plans to manage risk.
5. Enhance and maintain effective policies.

**E. Effective County Management**

1. Hire, develop and retain talented people.
2. Leverage technology and information to maximize performance.
3. Increase efficiency and quality of key business processes.
4. Recognize and reward contribution.
5. Create and support an engaged workforce.

Additionally, two strategic objectives are "universal" in that they apply across all of the strategic focus areas:

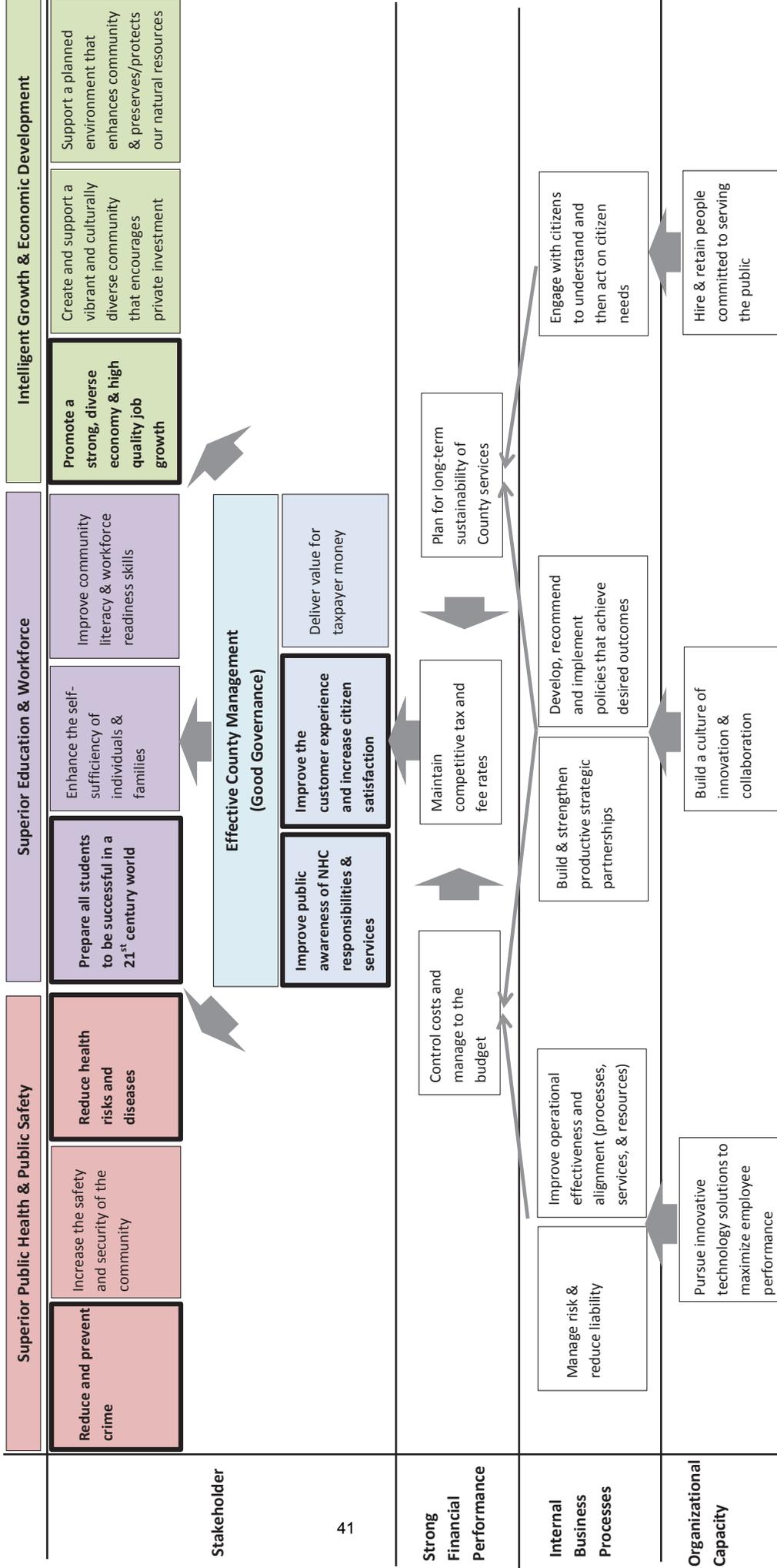
1. Understand and act on citizen needs.
2. Deliver value for taxpayer money.

In FY13-14, New Hanover County will continue to transition toward a balanced scorecard system. Having developed a high-level strategy map which identifies our refined Focus Areas, Perspectives, and Objectives, NHC will translate the objectives, measures, and targets down to the department level. Consequently, department KPIs are expected change as well.

# NHC Enterprise Strategy Map

**Mission:** New Hanover County is committed to progressive public policy, superior service, courteous contact, judicious exercise of authority, and sound fiscal management to meet the needs and concerns of our citizens today and tomorrow.

**Vision:** A vibrant, prosperous, diverse coastal community, committed to building a sustainable future for generations to come.



**Shared Values:** Integrity - Accountability - Professionalism - Innovation - Stewardship



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## FINANCIAL AND BUDGETARY POLICIES

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### COMMITMENT TO SOUND FINANCIAL MANAGEMENT

New Hanover County has a long-standing commitment to sound financial management. The County's financial and budgetary policies provide the framework for fiscal management and financial decisions of the County. These policies receive regular updates to ensure their continued usefulness as a guide for decision making. The sound financial management of the County's resources is achieved by the County Manager following the consistent and coordinated approach provided by the financial and budgetary policies. This section of the budget document provides an overview of the financial and budgetary parameters used by the County in their daily operation. Four factors make this prudent financial planning imperative:

- Public demand for services and facilities in a rapidly urbanizing County environment tends to escalate at a more rapid rate than population growth and revenues.
- State and federal mandates for services and standards are often not accompanied by sufficient funds to provide the required services or to meet imposed standards.
- Changes in national or local economic conditions can impact the revenue base.
- The Board of Commissioners desires to use all of its public funds in the most efficient manner, fully maximizing the use of public monies in the best interest of the public.

### COUNTY BOND RATING

The County's long-term financial goal is to achieve and maintain a high bond rating. Some factors required for a high bond rating, such as a stabilized rate of population growth and diversification of the County's tax base, can be influenced but not controlled by County government. However, the County government should ensure that the factors under its control and the quality of its financial and overall management meet the standards required of highly-rated communities. The County, through its adoption of the Financial and Budgetary Policies, ensures that the characteristics of the County's financial operation enable and move the County toward achieving and maintaining a high bond rating. The County's current bond rating with Moody's Investor Service is Aaa and with Standard and Poor's Corporation is AAA.

### ADOPTED POLICIES AND PROCEDURES

The County's financial and budgetary policies include the following:

#### Fund Balance

- The Finance Director will maintain a minimum level of fund balance available for appropriation in the General Fund. The North Carolina State Treasurer defines this minimum as 8% of the prior year's expenditures in the fund.
- The Board of County Commissioners formally established a County goal to maintain a minimum unassigned fund balance in the General Fund of 21% of the expenditures and outflows at the end of each fiscal year.
- The Board of County Commissioners also adopted a fund balance policy that requires a plan to restore unassigned fund balance to the goal of 21% within two (2) fiscal years if it falls below that goal.

#### Annual Budget

- The Annual Budget and adopted Budget Ordinance for the County shall be the basis for the financial plan for the budget year. The budget will be prepared and presented in conformity with the North Carolina Local Government Budget and Fiscal Control Act under G. S. Chapter 159, Article 3.
- The adopted budget will include all funds except Capital Project Funds and Trust and Agency Funds, with each fund individually balanced.
- The County will operate under an annual balanced budget ordinance in which the sum of estimated net revenues and appropriated fund balances are equal to appropriations. The budget ordinance will cover a fiscal year beginning July 1 and ending June 30 and will be adopted no later than July 1.

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## FINANCIAL AND BUDGETARY POLICIES CONTINUED

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### Annual Budget (continued)

- An annual meeting will be scheduled with the Board of County Commissioners to inform them of major budgetary issues and policies and to request their guidance and advice in the development of the annual budget. The meeting will be scheduled prior to the beginning of the budgeting process.
- The budget will include only estimated revenues reasonably expected to be realized in the budget year.
- At least 10 days shall pass between submission of the recommended budget and adoption of the ordinance. A public hearing will be held prior to adoption of the ordinance.
- Legally available fund balance (Appropriated Fund Balance) can be used in balancing the annual budget when sufficient funds are available.
- All expenditures relating to obtaining the bond referendum and or installment purchase will be reimbursed from bond proceeds and installment purchase proceeds in accordance with the requirements of the United States Treasury Regulations Section 1.150-2.
- In order to account for the payments by fiscal year in which payments are made, the following statement is included as part of the budget ordinance adopted by the Board of Commissioners: the amount of outstanding purchase orders and unexpended grants at the end of the fiscal year shall be added to each appropriation as it appears in the adopted budget.
- All grants that are included in the adopted budget are deemed to be approved by the Board of County Commissioners and will not come back to the Board for approval to apply for or to accept the awarded grant unless it is specifically required by the Grantor. In the event an award is greater than or less than the adopted budget, to the extent it is needed, a budget amendment will be brought to the Board through the Consent Agenda for approval to adjust revenues and expenditures accordingly.
- The County Manager, or the Budget Director as the County Manager's designee, is hereby authorized to transfer appropriations under the following conditions:
  - He/she may transfer amounts between expenditure line items within a department without limitation and without a report being required.
  - He/she may transfer amounts between appropriation units within the same budget function and fund without limitation and without a report being required.
  - He/she may make transfers up to \$2,500 between budget functions within the same fund. These transfers must be subsequently reported at the next regular meeting of the Board of Commissioners.
  - He/she may not transfer any amounts between funds or from the General Fund contingency appropriation without approval by the Board of Commissioners.

### Revenues

- It is the goal of the County to set fees and charges at a level sufficient to cover the cost of the associated programs or activities. However, where the public interest is better served, fees and charges may be set lower than actual program cost.
- Fees and charges are reviewed annually and recommendations are made to adjust the fee/charge based on current cost or market conditions.
- The methods for prompt billing, collection, depositing and reporting of revenues are examined annually to determine if quicker and more efficient means of revenue realization are possible.
- Moneys due to the County, either by another governmental agency or by an individual, shall be promptly billed, collected and deposited. The Finance Director shall monitor the status of all uncollected moneys owed to the County and implement measures to collect any and all delinquent accounts, except as otherwise provided by law.

### Cash Disbursements

- The method in which appropriations and other available resources are expended shall be performed pursuant to General Statute 159-28(b).
- Billings to the County for goods received or for services rendered shall not be paid early or late, but on the discount date or the due date to the extent practicable.
- A system of inventory and supply controls is to be established and maintained to ensure that the materials on hand will remain at levels necessary to conduct business without being excessive.

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## FINANCIAL AND BUDGETARY POLICIES CONTINUED

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### **Cash Disbursements (continued)**

- To the extent practical, all payments to a particular vendor will be consolidated rather than issuing separate checks for each billing.
- A cost-effective disbursement cycle shall be established to create the maximum amount of funds available for investment, while at the same time ensuring all bills are paid by their due date. The disbursement cycle shall be reviewed periodically and changes made when appropriate.
- Payroll disbursements are to be made bi-weekly. All payroll taxes shall be submitted on the due date.

### **Cash Receipts**

- Except as otherwise provided by law, all taxes and other moneys collected or received by the County will be deposited in an official depository in accordance with North Carolina General Statute 159-32.
- Moneys received shall be deposited daily in the form and amounts received, except as otherwise provided by Statute. These moneys shall be deposited in such a manner as to receive the current day's credit.
- All moneys received by the County from the state shall be wired through the Governmental Moneys Transfer System (GMTS) in order to ensure immediate investment of those moneys on the transfer date.

### **Investments**

- The Finance Director shall report monthly to the County Manager or his designee concerning the status of investments and the collateralization of the moneys.
- The County shall remain 100% invested at all times with the exception of moneys held out for petty cash and change purposes.
- The position of the cash concentration account is to be reviewed daily and any and all excess deposits are to be invested. This necessitates the cash concentration account being at least in the form of an interest bearing account. Eligible investments shall be limited to obligations allowed under North Carolina General Statute 159-3.
- The State Treasurer enforces standards of minimum capitalization for all pooling- method financial institutions. The County relies on the State Treasurer to monitor those financial institutions. The County analyzes the financial soundness of any other financial institution used by the County. The County complies with the provisions of General Statute 159-31 when designating official depositories and verifying that deposits are properly secured.
- The County shall utilize a third party custodial agent for book entry transactions, all of which shall be held in the County's name. The custodial agent shall be a trust department authorized to do trust work in North Carolina who has an account with the Federal Reserve. Certificated securities shall be in the custody of the Finance Officer.
- The investment portfolio shall be properly diversified in order to minimize risks brought on by economic and market changes. To achieve this diversification:
  - No more than 50% of the County's moneys shall be invested in a particular investment vehicle.
  - No less than 30% of the total investment portfolio shall mature within 30 days. No less than 75% of the portfolio shall mature in 180 days and 100% of the portfolio shall mature within three years. The Finance Director may, at his/her discretion, allow a variance in the minimum portfolio percentages required to mature within 30 and 180 days if market conditions dictate and adequate cash balances are maintained.
  - No more than 50% of the County's total moneys shall be invested in a single institution, unless specifically exempted by the Finance Director.

### **Banking and Cash Flow**

- The Finance Director shall devise and implement a central depository system for the County. This system should generally include the creation of three bank accounts: a tax transfer account, a cash concentration account, and an imprest payroll account. These three accounts will be at the official depository approved by the Board.
- Enough moneys to meet the County's daily obligations shall be maintained in the County's accounts.

**Banking and Cash Flow (continued)**

- An official depository shall be selected every five years based on a competitive proposal process. The official depository shall be designated by the Board of Commissioners based on the evaluation of the proposals received.
- A 12-month cash flow forecast is to be prepared and updated monthly. The objectives of the forecast plan are to ensure sufficient funds will be available to meet the County's commitments in a timely manner and to determine when excess funds are available for investment.

**Procurement**

- The Finance Director shall establish a method to enhance the purchasing cycle through whatever method is deemed necessary.
- All purchases made and services rendered to the County are completed in accordance with the County's purchasing policy and with applicable North Carolina General Statutes.
- State Contract and other purchasing cooperatives are reviewed periodically to determine if participation would be beneficial.

**Fixed Assets**

- A fixed asset is a tangible asset having a value of \$5,000 or more and a useful life extending for more than one year. The only exceptions are motor vehicles or related equipment requiring registration through Division of Motor Vehicles.
- The recorded fixed asset information, including its location, is reconciled annually to the general ledger.

**Capital Improvement Program**

- Progress on current capital projects are formally reviewed quarterly.
- New projects are submitted for consideration annually in the fall of the year. The need, time frame, project scope, capital needs, first year operational expenses, and financing mechanisms are analyzed for each proposed project.
- The most critical projects are submitted to the Board of Commissioners with a recommendation for approval. The Capital Improvement Project approval is completed at the same time as the annual budget.
- The budget document includes a detailed policy and project listings in the Capital Improvement Program section.

**Debt Management**

- The County issues debt under the guidance of the Local Government Commission, a division of the State of North Carolina. Debt is issued in accordance with North Carolina General Statutes 160A-19, 160A-20 and 153A-165.
- The County will not issue debt in excess of the legal debt limit as defined by North Carolina General Statute 159-55. The legal debt limit is 8% of the County's taxable property valuation. Calculation of the legal debt margin is shown under the Debt Management section of this budget document.
- The County will strive to maintain its financial condition to achieve the highest bond rating possible.
- Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the project.
- The County will maintain compliance with certain financial ratios in its adopted debt management policy including net direct debt per capita that does not exceed \$2,200, net direct debt as a percentage of assessed valuation that does not exceed 1.60% of the countywide assessed value, and net debt service that does not exceed 20% of the operational budget.

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## FINANCIAL AND BUDGETARY POLICIES CONTINUED

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### **Risk Management**

- Explore the best and most economical method for the County to cope with and fund exposures to risk.
- Secure appropriate types of insurance coverage for the County.

### **Audit Monitoring and Reporting**

- The independent auditor for the County shall monitor the County's compliance with the established financial policies.
- The auditor's annual findings and recommendations shall be included as part of the County audit.
- The Finance Director shall semiannually submit the LGC-203, Report of Cash Balance, to the secretary of the Local Government Commission pursuant to General Statute 159-33.



**BUDGET STRUCTURE**

**Rounding of numbers in budget document preparation** has been used in the tables and text to make the budget document easily understood and readily comparable with other data. Minor discrepancies in tables between totals and sums of components may occur due to rounding.

**FUND ACCOUNTING**

The County uses fund accounting to account for their financial resources and reports the results of their operations. In fund accounting, accounts are organized on the basis of funds, each of which is considered an independent fiscal entity with a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures. The establishment of discrete funds is beneficial in ensuring that public monies are only spent for approved and legitimate purposes.

Local governments can establish as many funds as required to operate efficiently and account for resources accurately. However, all funds used must be classified into one of the three classifications of funds, as well as one of the specified types of funds allowed under that particular classification. The chart below lists the allowable fund classifications for governments with the fund types under each classification. The County’s fund classification system is listed below as it correlates to the GAAP standards.

<b>NEW HANOVER COUNTY FUND CLASSIFICATIONS</b>		
<b>GOVERNMENTAL</b>	<b>PROPRIETARY</b>	<b>FIDUCIARY</b>
<b>NEW HANOVER COUNTY FUND TYPES WITH CORRESPONDING FUNDS</b>		
<b>General Fund:</b> General Fund <b>Special Revenue:</b> Emergency Telephone System Fund Fire Service District Fund New Hanover County Schools Fund Revolving Loan Fund Room Occupancy Tax Fund (1st 3%) <b>Capital Projects</b>	<b>Enterprise:</b> Environmental Management	<b>Trust and Agency Funds:</b> Other Escrows Agency Funds LEO Pension Trust Fund Post Employment Benefits Agency Fund Room Occupancy Tax Agency Fund Tax Clearing Agency Fund

**All funds, except Capital Project Funds and Trust and Agency Funds, are included and appropriated through the annual budget ordinance.** Capital Projects are approved during the year with an adopted project ordinance. Trust and Agency Funds are not budgeted. These particular funds do not appear in the budget document, but are included in audited financial statements.

**Governmental Funds**

Governmental Funds are used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and fiduciary funds). Most of the County’s basic services are accounted for in governmental funds.

- **General Fund** is the principal fund of the County and accounts for the normal recurring activities of the County, including cultural and recreational, general government, education, human services and public safety. It is funded principally by property tax and sales tax. Debt service payments for general long-term debt are also accounted for in the General Fund. Any transaction that cannot be accounted for in another fund must be recorded in the General Fund.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (other than major capital projects). The following activities of the County are established as a Special Revenue Fund:

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## BUDGET STRUCTURE CONTINUED

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- **Emergency Telephone System Fund** is used to budget and disburse funds assessed by the state on all voice communication services connections, including landline, wireless and voice-over internet protocol (VoIP). Funds are disbursed to local governments according to a state formula to be used for eligible E-911 expenditures.
- **Fire Service District Fund** is primarily funded by a special fire tax in the unincorporated areas of New Hanover County, as well as sales tax proceeds and fees. These funds are budgeted to provide fire protection throughout the County's Fire Service District.
- **New Hanover County Schools Fund** encompasses all County expenditures for the Schools, including current operating expenses, capital outlay expenses and bond related expenses. Revenues are transfers from the General Fund and proceeds from the one-half cent sales tax established by the state to fund school capital outlay.
- **Revolving Loan Fund** exists to provide water/sewer service to low income individuals. The loan program is handled through the Planning and Inspections Department.
- **Room Occupancy Tax Funds** are collected through a special tax on room occupancy rental in New Hanover County according to the formula stipulated by North Carolina General Statutes. The room occupancy tax is used for beach renourishment and tourism. Only the first 3% tax is appropriated and, therefore, reported in the budget document. The remainder of the tax collected is handled as an Agency fund and is not appropriated and not included in the budget document. Details of the Room Occupancy Tax are explained in the Special Revenue Section of this document.
- **Capital Project Funds** account for all resources used for acquisition, construction or renovation of major capital facilities of the County. Each defined capital project has a fund established based on the adopted project ordinance. These funds are not included in the budget ordinance.

### Proprietary Funds

Proprietary Funds account for funds for County operations, which are managed in a manner similar to private business. Unlike governmental funds, net income is determined in Proprietary Funds.

Within the Proprietary Fund classification, the two fund types are Internal Service Fund and Enterprise Fund. An Internal Service Fund is used to account for goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. At this time, the County does not have Internal Service Funds.

- **Enterprise funds** are used to account for operations that financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. The only County enterprise fund is the Environmental Management Fund.
  - **Environmental Management** budgets for the Landfill operating costs and the Recycling Program.

### Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governmental units and/or other funds. ***Since, by state statutes, these funds are not subject to appropriation by the Board of County Commissioners; these funds are not included in annual budget ordinance or the budget document.*** However, these funds are reported in the Comprehensive Annual Financial Report. The Fiduciary Fund classification includes Agency Funds and Trust Funds.

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## BUDGET STRUCTURE CONTINUED

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- **Agency Funds** are custodial in nature, used to account for funds held by the County for individuals, private organizations, other governmental units and other funds. The County's Agency funds include:
  - **Other Escrows Agency Funds** are custodial in nature, used to account for assets held by the County for individuals, private organizations, other governmental units and other funds.
  - **Other Post Employment Benefits Agency Fund**
  - **Room Occupancy Tax Agency Fund (fund not part of 1<sup>st</sup> 3%)**
  - **Social Services Agency Fund**
  - **Tax Clearing Agency Fund**
- **Trust Funds** are funds held by the County in a trustee capacity, which are designated for a particular purpose.
  - **LEO Pension Trust Fund** is a single-employer, defined benefit, public safety employee retirement system.

### BUDGETARY ACCOUNTING

Budgetary accounting is unique to governments and other public agencies. The County is required by state statute to adopt an annual budget that is balanced by each Fund, as well as by the unit of government. Budgetary accounting requires local governments to enter the adopted budget into the government's accounting system to ensure expenditures do not exceed budgeted amounts. In short, the adopted budget is both a plan and a legal limit on spending.

Annual budgets are adopted as required by North Carolina General Statutes. Budgets are prepared for all Proprietary Funds and Governmental Funds (except for Capital Project Funds). Capital Project Funds are established by the adoption of a project ordinance, which establishes the budget for the life of the project. The County Fiduciary Funds are not subject to appropriation and are not included in the budget ordinance.

Annual appropriated budgets are adopted at the Function level within the General Fund and at the Fund level for all other funds. The budget constitutes the legal authority for expenditures at that level. Annual appropriations included in the budget ordinance lapse at the end of the fiscal year; whereas, appropriations under project ordinance continue for the life of the project.

### FINANCIAL "BASIS OF ACCOUNTING"

"Basis of accounting" refers to criteria used for determining when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied. The "basis of accounting" as applied to budgeting has to do with which year the expenditures or revenues are appropriated.

There are three "basis of accounting" methods:

- **Cash basis:** revenue and expense recorded when cash *received* or *spent*.
- **Accrual basis:** revenue recorded when *earned*; expense recorded when *incurred*.
- **Modified accrual basis:** revenue recorded when *measurable and available*; expenditures are recorded when the liability is *incurred*. Exceptions to this general rule include principal and interest on general long-term debt, which are recognized when due.

For purposes of financial reporting for the Comprehensive Annual Financial Report, the County maintains financial records in accordance with generally accepted accounting principles (GAAP). The County uses the **modified accrual basis of accounting** for all **Governmental Funds** and **accrual basis of accounting** for the **Enterprise Fund** and all **Fiduciary Funds**.

**BUDGET STRUCTURE CONTINUED**

**BUDGETARY "BASIS OF ACCOUNTING"**

The County maintains all financial and budgetary records in accordance with generally accepted accounting principles (GAAP). The table below shows the County's "basis of accounting" for budgeting and financial perspectives for each Fund Class.

<b>Fund Classification</b>	<b>Budgetary "Basis of Accounting"</b>	<b>Financial "Basis of Accounting"</b>
<b>Governmental Funds</b>	Modified Accrual	Modified Accrual
<b>Proprietary Funds</b>	Accrual	Accrual
<b>Fiduciary Funds</b>	<b><i>Not Applicable</i></b>	Accrual

A summary of the key reporting differences between information provided in the Adopted Budget Document and the Comprehensive Annual Financial Report are as follows:

<b>Reporting Differences between Budget Document and Comprehensive Annual Financial Report</b>	<b>Ordinance/Budget Document</b>	<b>CAFR</b>
<b>COMPARISON OF FUNDS AND IF INCLUDED IN BUDGET ORDINANCE/BUDGET DOCUMENT AND CAFR:</b>		
<b>Governmental Type Fund:</b>		
General	Included in Both	Included
Emergency Telephone System	Included in Both	Included
Fire Service District	Included in Both	Included
New Hanover County Schools	Included in Both	Included
Revolving Loan	Included in Both	Included
Room Occupancy Tax (1st 3%)	Included in Both	Included
Capital Projects	<b><i>No/Yes</i></b>	Included
<b>Proprietary Type Fund:</b>		
Environmental Management	Included in Both	Included
<b><i>(continued on next page)</i></b>		

**BUDGET STRUCTURE CONTINUED**

<b>Reporting Differences between Budget Document and Comprehensive Annual Financial Report</b>	<b>Ordinance/Budget Document</b>	<b>CAFR</b>
<b>Trust &amp; Agency Type</b>		
Other Escrows Agency	<i>No/No</i>	Included
LEO Pension Trust	<i>No/No</i>	Included
Post Employment Benefits Agency	<i>No/No</i>	Included
Room Occupancy Tax (2nd	<i>No/No</i>	Included
Tax Clearing Agency	<i>No/No</i>	Included
<b>BLENDED COMPONENT UNITS AND HOW/IF ADDRESSED IN BUDGET AND CAFR:</b>		
<b>New Hanover County Parks Foundation</b>	<i>No/No</i>	Included
<b>Airlie Gardens Foundation</b>	<i>No/No</i>	Included
<b>DISCRETELY PRESENTED COMPONENT UNITS AND HOW/IF ADDRESSED IN BUDGET AND CAFR:</b>		
<b>New Hanover County Airport Authority</b>	<i>No/No</i>	Included
<b>New Hanover County Regional Medical Center</b>	<i>No/No</i>	Included
<b>New Hanover County ABC Board</b>	<i>No/No</i>	Included
<b>New Hanover County Tourism Development Authority</b>	<i>No/No</i>	Included
<b>Reporting Differences between Budget Document and Comprehensive Annual Financial Report</b>	<b>Annual Adopted Budget Document</b>	<b>CAFR</b>
<b>FINANCIAL DATA PRESENTED IN RESPECTIVE REPORTS:</b>		
<b>Change in Net Assets from FY12 to FY13 based on</b>	<b>NO</b>	YES
<b>Change in Fund Balance based on FY14 Adopted</b>		
<b>Budget/FY13 Estimated/FY12</b>	YES	<b>NO</b>
<b>Depreciation Expense Used in reporting</b>	<b>NO</b>	YES
<b>Financial Data Provided in the following formats:</b>		
Countywide	YES	YES
By Fund Type	YES	YES
By Fund	YES	YES
By Major and Minor Funds	YES	YES
By Function within Fund (if applicable)	YES	<b>NO</b>
By Departments within Function	YES	<b>NO</b>
<b>TIME PERIOD FORMAT USED FOR INFORMATION:</b>		
<b>FY13 Actual</b>	<b>NO</b>	YES
<b>FY13 Original Budget/FY13 Final Revised Budget/FY13</b>		
<b>Actual/FY13</b>	<b>NO</b>	YES
<b>FY12 Actual/FY13 Adopted/FY14 Adopted</b>	YES	<b>NO</b>
<b>FY12 Actual/FY13 Revised/FY14 Adopted</b>	YES	<b>NO</b>
<b>CAPITAL PROJECTS:</b>		
<b>Narrative of Project</b>	YES	<b>NO</b>
<b>Financial Data by Project in Summation</b>	YES	YES
<b>Status of</b>	YES	<b>NO</b>

**BUDGET STRUCTURE CONTINUED**

FUNDS APPROPRIATED ANNUALLY & INCLUDED IN BUDGET ORDINANCE	FUND TYPE <sup>1</sup>	BUDGET FUNCTIONS						
		General Government	Human Services	Public Safety	Education	Cultural & Recreational	Economic & Physical Development	Transfers, Debt & Other
<b>Note:</b> Lists funds as Major or Minor. Departments within General Fund are listed. The corresponding applicable function is designated for each entry where applicable.								
<b>Major Funds</b>								
<b>General Fund</b>	<b>GF</b>							
Administration – County Manager		■						
Board of Elections		■						
Budget		■						
CoastalCare			■					
Community Justice Services				■				
Cooperative Extension						■		
Courts				■				
Development Services		■						
Education					■			
Emergency Management & 9-1-1 Communications				■				
Engineering		■						
Finance		■						■
Governing Body – County Commissioners		■						
Health			■					
Human Resources		■						
Information Technology		■						
Juvenile Services				■				
Legal – County Attorney		■						
Library						■		
Museum						■		
NHCTV & Public Affairs		■						
Outside Agencies			■	■		■	■	
Parks and Gardens						■		
Planning & Inspections				■				
Property Management		■						
Register of Deeds		■						
Senior Resource Center			■					
Sheriff's Office				■				
Social Services			■					
Tax		■						
<b>Public Schools Fund</b>	<b>SRF</b>				■			
<b>Non-Major Funds</b>								
Emergency Telephone Fund	SRF			■				
Environmental Management Fund	EF			■				
Room Occupancy Tax Fund	SRF						■	
Special Fire District Fund	SRF			■				

<sup>1</sup> G-General, E-Enterprise, SR-Special Revenue

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## FUND BALANCE

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Fund balance is generally defined as the difference between a fund's assets and liabilities and is called equity in a non-governmental environment. It may include cash, but often consists of other investments as well.

In a typical fiscal year, actual total expenditures are less than total expenditures appropriated, and revenues are greater than anticipated. The difference creates an increase in fund balance, which is carried forward for use in future years.

An adequate fund balance is needed for numerous reasons. Several of the most important include:

- To have funds available in case of an emergency or unexpected event.
- To maintain or enhance the County's financial position and related bond ratings from Moody's (Aaa) and Standard & Poor's (AAA).
- To provide cash for operations prior to receipt of property tax revenues.

Property taxes are the single largest revenue source for the County and, although due September 1 of each tax year, are considered timely paid if payment is received on or before January 5<sup>th</sup>. Thus, fund balance is needed to meet cash flow requirements during the early months of the fiscal year.

Not all fund balance is available for appropriation. North Carolina General Statutes, in Chapter 159-8, define the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts." Fund balance may also be reserved for specific purposes. A good example is found in the Special Revenue funds where each fund balance is fully reserved for the designated purpose of the fund.

The County has established as its goal to have no less than two and a half months, or 21%, of expenditures in available fund balance – a goal that more than meets the North Carolina Local Government Commission's recommended minimum of 8%. New Hanover County continues to maintain a strong financial condition. The estimated available fund balance on June 30, 2013 is expected to exceed both goals.

### **Significant Changes in Fund Balance**

#### **General Fund**

During FY09-10 and FY10-11, New Hanover County took proactive steps to reduce expenditures and intentionally worked to rebuild fund balance to 16.67% of expenditures. Using a combination of targeted budget cuts, service reductions, mandatory furloughs, deferred purchases and holding positions vacant, New Hanover County was able to add \$4.2 million to fund balance in FY09-10. These same strategies, coupled with higher than anticipated sales tax revenue receipts (due to additional months to levy Article 46 and a larger benefit from the switch of Article 42 to point of sale), enabled the County to add an additional \$10.4 million (or a 14.9% increase) to the General Fund balance in FY10-11. In FY11-12 Fund Balance grew an additional 10.6% due to a slight increase in economic activity. Fund Balance in the amount of \$7 million was budgeted to keep the FY12-13 tax rate at revenue neutral with the increases in bonded debt in the FY12-13 budget. During FY12-13 it is estimated that the fund balance will grow. For FY13-14 \$8.8 million is budgeted and keeps the tax rate the same as the previous year.

#### **New Hanover County Public Schools Fund (NHCPSS)**

During the FY09-10 budget process, the New Hanover County Schools were asked to participate in budget reductions and use fund balance to meet any remaining needs. Although the Schools did cut expenses, New Hanover County Public Schools ultimately required \$1.1 million (or a 25.1% reduction) of fund balance.

During FY10-11, no fund balance was used and fund balance grew by \$62,401 (or 1.9%). However in FY11-12 \$0.9 million (a 27.2% decrease) of fund balance was used. As part of the FY12-13 budget process \$1.1 million was budgeted. As part of the FY13-14 budget process \$1.2 million was budgeted.

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## FUND BALANCE CONTINUED

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Given the economic climate and continuing cuts in Federal and State funding of schools, it is anticipated that the County will continue to budget available fund balance for the foreseeable future.

### **Fire Service District Fund**

During FY10-11, the proposed recommendation to consolidate all of the Volunteer Fire Service Departments under the New Hanover County Fire Service District was approved post-budget adoption. Savings realized from the consolidation and higher than projected sales tax receipts resulted in \$0.8 million increase (or 23.3% increase) to the Fire Service District fund balance. During FY11-12 fund balance grew by \$0.3 million (or 5.5%). Fund balance in the amount of \$0.4 million was budgeted to keep the FY12-13 tax rate at revenue neutral for FY12-13. Fund balance in the amount of \$0.2 million is budgeted for FY13-14 to keep the tax rate the same as prior year.

Due to staffing and equipment replacement needs, increases in fund balance are not anticipated in the near-term. The Fire Service District continues to evaluate long-term facility needs in the wake of the recent consolidation. If and when specific needs are identified, fund balance may be tapped to fund new construction.

### **Emergency Telephone System Fund: Article 3**

During FY09-10, the actual revenues received from the State were \$0.6 million higher than had been budgeted, which increased fund balance by the same. Given the modest size of the ETF - Article 3 Fund, this effectively increased the fund balance by 33.7%.

In FY10-11, the General Assembly allowed New Hanover County a one-time opportunity to use half of the Article-3 fund balance for any safety-related purpose it desired. Normally, these funds are restricted to a very narrow set of expenditures. New Hanover County elected to utilize the full allowable amount, thus reducing fund balance by \$1.3 million (or 54.4% decrease). The remainder of these expenditures was completed in FY11-12 further reducing Fund Balance by \$0.3 million (a 30.1% decrease). In FY12-13, \$0.1 million in fund balance was budgeted but not used. For FY13-14, \$0.05 million is budgeted.

Large future increases or decreases in fund balance are not anticipated at this time.

### **Environmental Management Fund**

As development and construction activity fell during FY09-10, so too did trash tonnage. Long deferred maintenance of the County's waste-to-energy facility and poor operating performance resulted in significant operating outages and lower electric sales. Operating losses due to the waste-to-energy facility were further exacerbated by the need to construct a new Landfill cell (6D) during FY09-10. In all, fund balance dropped that year by \$1.9 million.

Although there were signs that construction and development was stabilizing, trash volumes fell further during FY10-11. Faced with a poorly operating facility in need of extensive rehabilitation, the Board of County Commissioners made the difficult decision to close the waste-to-energy facility and layoff its employees in an effort to stem further losses. Despite these actions, Environmental Management fund used an additional \$1.3 million of fund balance in FY10-11.

The FY12-13 budget provided for the final \$0.6 million repayment of the General Fund loan. The Board now intends to structure future budgets so that fund balance can be replenished. Therefore, no fund balance was budgeted as part of FY13-14 budget.

## NEW HANOVER COUNTY POSITION SUMMARY BY FUNCTION

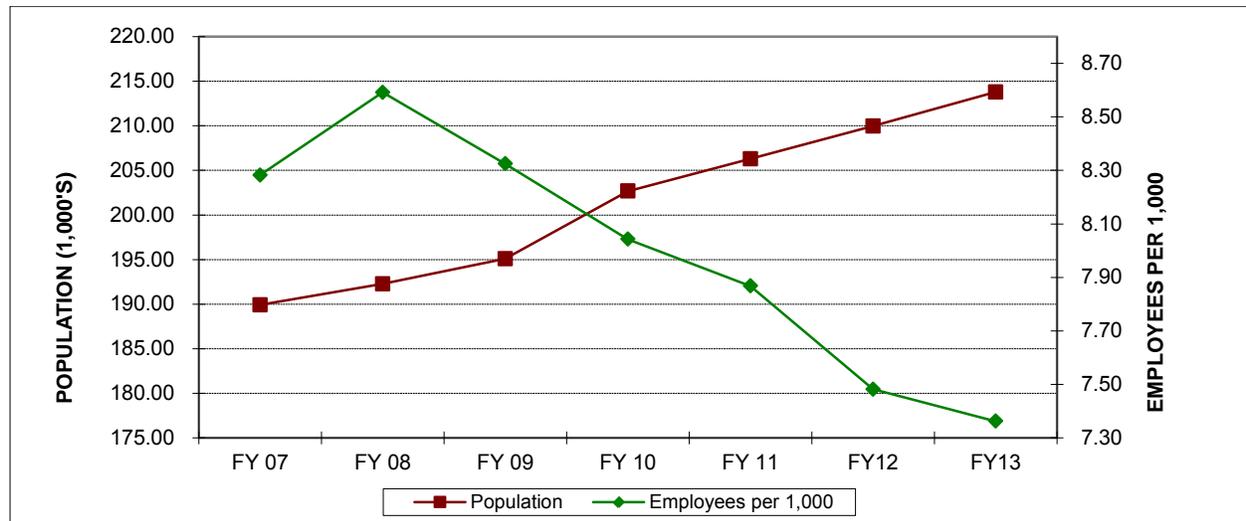
	ADOPTED FY09-10	ADOPTED FY10-11	ADOPTED FY11-12	ADOPTED FY12-13	ADOPTED FY13-14
General Fund:					
Cultural & Recreational	117	123	126	127	136
General Government	276	268	268	265	263
Human Services	517	509	495	471	497
Public Safety	537	540	553	582	609
<b>Total General Fund</b>	<b>1447</b>	<b>1440</b>	<b>1442</b>	<b>1445</b>	<b>1505</b>
Other Funds:					
Environmental Mgmt	88	88	31	31	31
Fire Service	95	95	98	98	118
<b>Total Other Funds</b>	<b>183</b>	<b>183</b>	<b>129</b>	<b>129</b>	<b>149</b>
<b>TOTALS</b>	<b>1630</b>	<b>1623</b>	<b>1571</b>	<b>1574</b>	<b>1654</b>

**GENERAL FUND:** Number of positions increased by 60. (9 positions added during year, 13 new positions recommended and 48 Temporaries that converted to Regular positions and 10 eliminated).

**ALL FUNDS:** Between FY12-13 Adopted and FY13-14 Adopted, the number of positions increased by 80. (9 positions added during year, 13 new positions adopted and 68 Temporaries that converted to Regular positions and 10 eliminated).

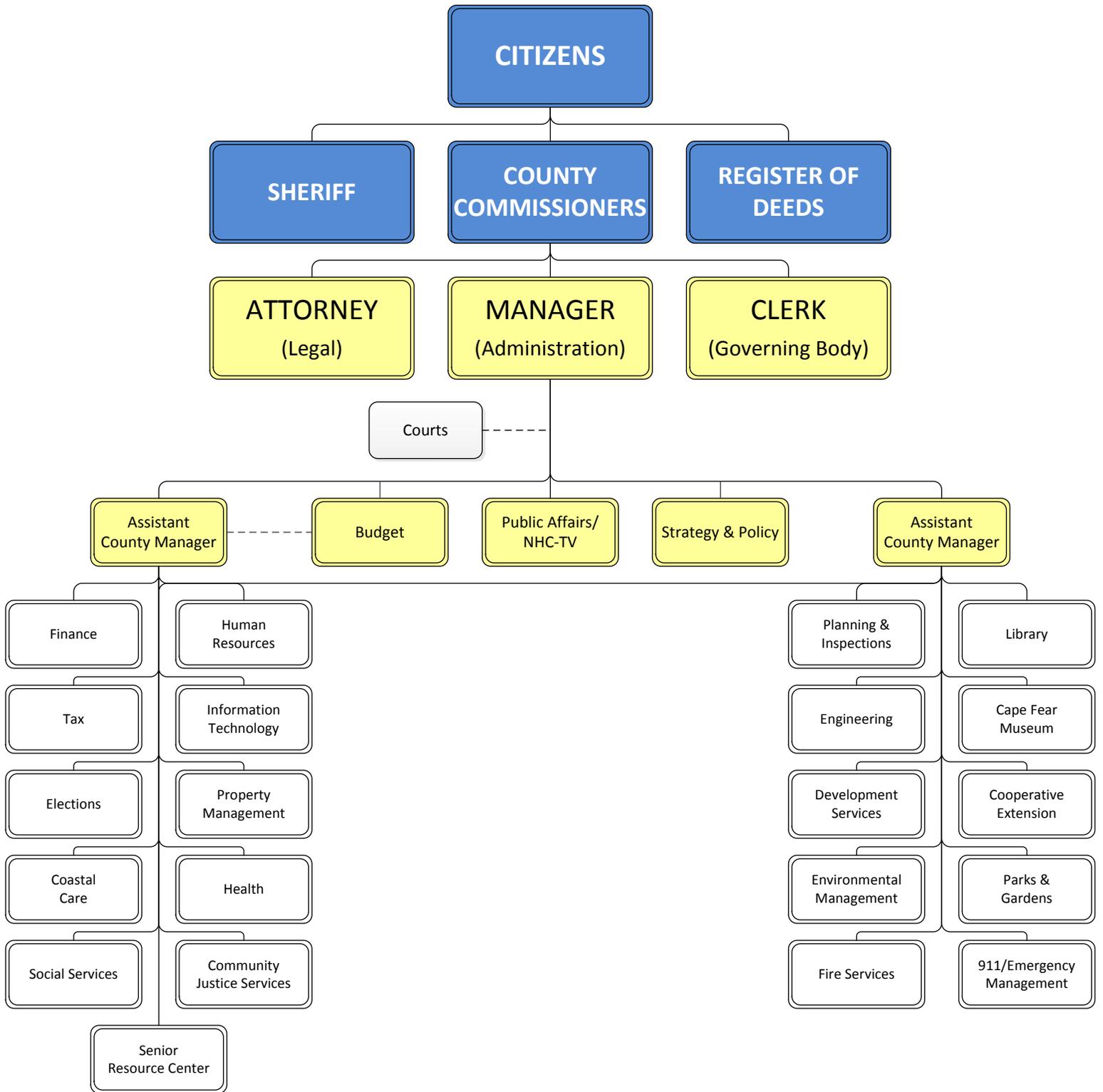
The decrease in positions between FY10-11 Adopted and FY11-12 Adopted in Environmental Management is due to the decision to lay up WASTEC.

### Employees by 1,000 Population



As the above graph indicates, the growth in County population has increased steadily and that trend is projected to continue. Between FY07-08 and FY08-09, the number of employees decreased due to the transfer of 66 Water & Sewer employees to the Cape Fear Public Utility Authority. The decrease between FY10-11 and FY11-12 is due to the decision to lay up WASTEC while the Board of County Commissioners evaluated long term solutions for solid waste.

# NEW HANOVER COUNTY Organizational Chart



**NEW HANOVER COUNTY  
POSITION SUMMARY BY DEPARTMENT**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED		DIFFERENCE FY12-13 & FY13-14	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
<b>GENERAL FUND:</b>								
Administration - County Manager <sup>1</sup>	7	7.00	12	12.00	7	7.00	(5)	(5.00)
Board of Elections	6	6.00	6	6.00	6	6.00	0	0.00
Budget	4	4.00	5	5.00	5	5.00	0	0.00
Cooperative Extension	0	0.00	0	0.00	1	1.00	1	1.00
Courts	2	2.00	0	0.00	0	0.00	0	0.00
Community Justice Services	0	0.00	25	24.75	24	24.00	(1)	(0.75)
Development Services	13	13.00	12	12.00	10	10.00	(2)	(2.00)
Emergency Management & 911 Comm <sup>2</sup>	67	66.60	71	70.60	81	81.00	10	10.40
Engineering	10	10.00	11	11.00	10	10.00	(1)	(1.00)
Finance	19	19.00	19	19.00	19	19.00	0	0.00
Governing Body - County Commissioners	8	8.00	8	8.00	8	8.00	0	0.00
Health	212	205.35	184	178.35	187	179.65	3	1.30
Human Resources & Community Relations	13	12.50	9	8.50	9	8.50	0	0.00
Information Technology	35	35.00	35	35.00	34	34.00	(1)	(1.00)
Legal	11	10.75	11	11.00	11	11.00	0	0.00
Library	45	43.98	45	43.55	48	44.76	3	1.21
Museum	14	14.00	14	14.00	15	15.00	1	1.00
NHC TV and Public Affairs <sup>1</sup>	0	0.00	0	0.00	6	6.00	6	6.00
Parks, Gardens, Senior Resource Center <sup>3</sup>	74	73.75	77	77.00	72	71.63	(5)	(5.37)
Planning & Inspections <sup>4</sup>	67	67.00	60	60.00	49	49.00	(11)	(11.00)
Pretrial Release	4	4.00	0	0.00	0	0.00	0	0.00
Property Management	72	72.00	72	72.00	73	73.00	1	1.00
Register of Deeds	20	20.00	17	17.00	17	17.00	0	0.00
Senior Resource Center <sup>5</sup>	n/a	n/a	n/a	n/a	21	19.76	21	19.76
Sheriff's Office <sup>6</sup>	395	395.00	425	425.00	455	455.00	30	30.00
Social Services <sup>7</sup>	274	274.00	278	278.00	289	288.26	11	10.26
Tax	50	50.00	49	49.00	48	48.00	(1)	(1.00)
Youth Empowerment Services	18	17.50	0	0.00	0	0.00	0	0.00
Veteran Services	2	2.00	0	0.00	0	0.00	0	0.00
<b>GENERAL FUND</b>	<b>1,442</b>	<b>1,432.43</b>	<b>1445</b>	<b>1,436.75</b>	<b>1505</b>	<b>1491.56</b>	<b>60</b>	<b>54.81</b>
<b>ENVIRONMENTAL MANAGEMENT FUND:</b>	<b>31</b>	<b>31.00</b>	<b>31</b>	<b>31.00</b>	<b>31</b>	<b>31.00</b>	<b>0</b>	<b>0.00</b>
<b>FIRE SERVICES FUND: <sup>8</sup></b>	<b>98</b>	<b>98.00</b>	<b>98</b>	<b>98.00</b>	<b>118</b>	<b>117.50</b>	<b>20</b>	<b>19.50</b>
<b>TOTALS:</b>	<b>1571</b>	<b>1,561.43</b>	<b>1574</b>	<b>1,565.75</b>	<b>1654</b>	<b>1,640.06</b>	<b>80</b>	<b>74.31</b>

Those departments with a change in five or more positions are explained below.

<sup>1</sup> NHC-TV and Public Affairs department was created in 2013. Positions from County Manager's Officer were moved to NHC-TV.

<sup>2</sup> Temporary positions converted to regular telecommunicator positions in Emergency Management.

<sup>3</sup> 17 positions moved to Senior Resource Center (new department); two frozen positions eliminated and 14 positions converted from temporary to regular ground maintenance positions.

<sup>4</sup> Eight frozen in Planning/Inspections moved to Sheriff's Office and three frozen were eliminated.

<sup>5</sup> 17 positions moved from Parks & Gardens to Senior Resource Center and four positions converted from temporary to regular positions.

<sup>6</sup> Five positions in Sheriff's Office converted from temporary to regular, eight moved from Planning/Inspections and 16 detention officers and one deputy were added.

<sup>7</sup> In Department of Social Services, five new positions were added and six converted from temporary to regular positions.

<sup>8</sup> In Fire, 20 positions converted from temporary to regular positions.

**NEW HANOVER COUNTY**  
**SUMMARY OF EXPENDITURES AND REVENUES - ALL FUNDS <sup>1</sup>**

EXPENDITURE SUMMARY	FY11-12 ACTUAL	FY12-13 REVISED	FY13-14 ADOPTED	\$ Change	% Change
GENERAL & NEW HANOVER COUNTY SCHOOLS	\$ 265,215,611	\$ 280,661,986	\$ 281,554,687	\$ 892,701	0.32%
EMERGENCY TELEPHONE SYSTEM - ARTICLE 3	958,234	665,295	672,151	6,856	1.03%
ROOM OCCUPANCY TAX <sup>2</sup>	1,615,108	14,408,483	3,705,900	(10,702,583)	-74.28%
REVOLVING LOAN PROGRAM	8,143	68,391	-	(68,391)	-
ENVIRONMENTAL MANAGEMENT	9,995,726	13,620,917	13,946,180	325,263	2.39%
SPECIAL FIRE SERVICE DISTRICT	10,615,086	12,177,801	11,476,463	(701,338)	-5.76%
<b>TOTAL EXPENDITURE ALL FUNDS</b>	<b>\$ 288,407,908</b>	<b>\$ 321,602,873</b>	<b>\$ 311,355,381</b>	<b>\$ (10,247,492)</b>	<b>-3.19%</b>

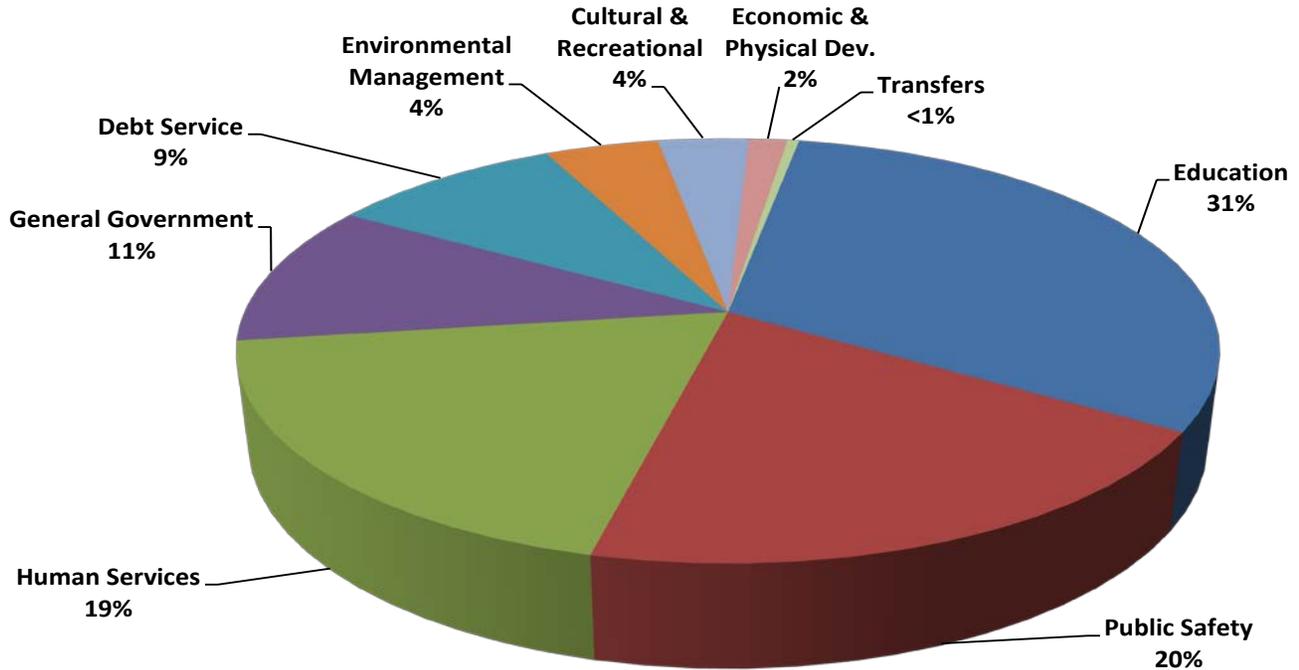
REVENUE SUMMARY	FY11-12 ACTUAL	FY12-13 REVISED	FY13-14 ADOPTED	\$ Change	% Change
GENERAL & NEW HANOVER COUNTY SCHOOLS	\$ (274,926,035)	\$ (280,661,986)	\$ (281,554,687)	\$ (892,701)	0.32%
EMERGENCY TELEPHONE SYSTEM - ARTICLE 3	(643,228)	(665,295)	(672,151)	(6,856)	1.03%
ROOM OCCUPANCY TAX <sup>2</sup>	(4,592,260)	(14,408,483)	(3,705,900)	10,702,583	-74.28%
REVOLVING LOAN PROGRAM	(17,528)	(68,391)	-	68,391	-
ENVIRONMENTAL MANAGEMENT	(13,981,438)	(13,620,917)	(13,946,180)	(325,263)	2.39%
SPECIAL FIRE SERVICE DISTRICT	(11,194,592)	(12,177,801)	(11,476,463)	701,338	-5.76%
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ (305,355,080)</b>	<b>\$ (321,602,873)</b>	<b>\$ (311,355,381)</b>	<b>\$ 10,247,492</b>	<b>-3.19%</b>

<sup>1</sup> This presentation shows the total budgets of the various funds. The General Fund and NHC Schools Funds have been combined. Transfers between the General Fund and other funds **have** been removed. This is a change from prior year reports.

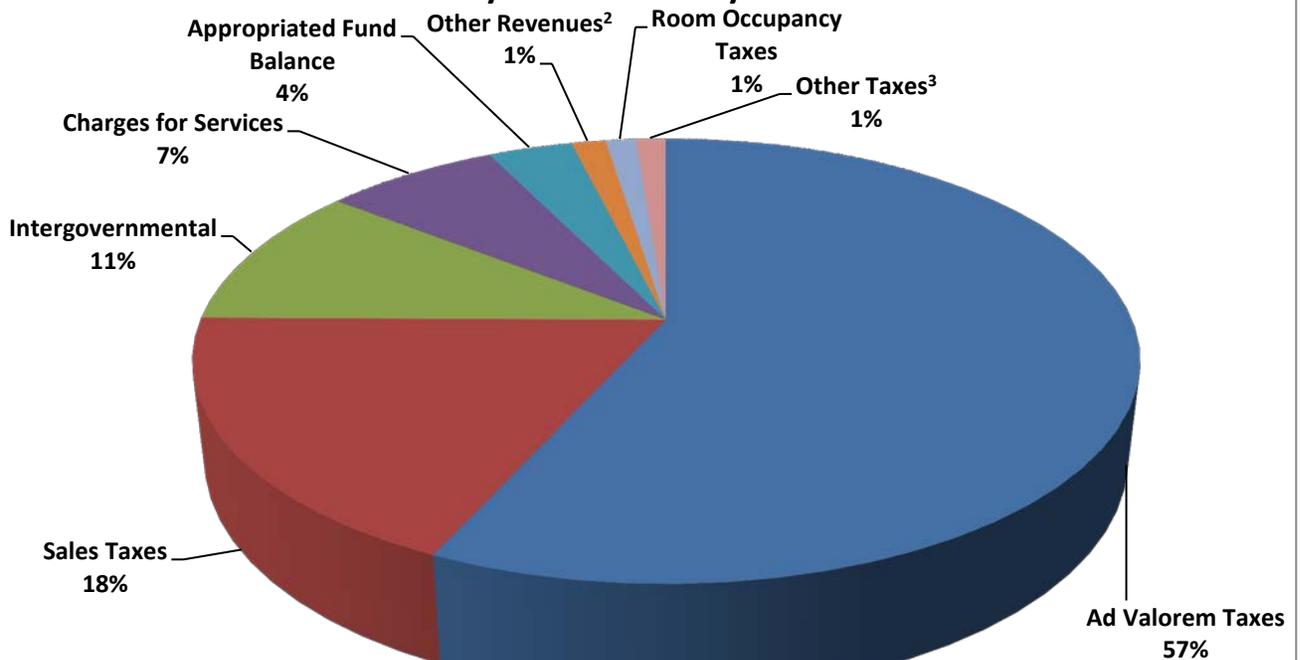
<sup>2</sup>Room Occupancy Tax FY12-13 Revised Budget reflects the appropriation of fund balance to support the commencement of beach renourishment and dredging capital projects.

## SUMMARY OF EXPENDITURES AND REVENUES - ALL FUNDS

**FY13-14 Summary of Expenditures by Function - All Funds <sup>1</sup>**



**FY13-14 Summary of Revenues by Character-All Funds<sup>1</sup>**



<sup>1</sup> This presentation shows the total budgets of the various funds. Transfers between the General Fund and other funds have been removed.

<sup>2</sup> Other revenues include special assessments for Mason Inlet, long-term debt issued in Environmental Management (bulldozer, loader & interest), sale of scrap, escrow accounts, Airport repayment, reimbursement from Cape Fear Public Utility Authority, admission fees from Museum, and any other revenue that does not fit standard classification. Transfers from other funds which include repayment of land purchased at landfill and transfer from completed school capital project and interest on investments.

<sup>3</sup> Other taxes include cable taxes, real property transfer taxes and vehicle rental taxes.

## EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS

### General Fund Revenues

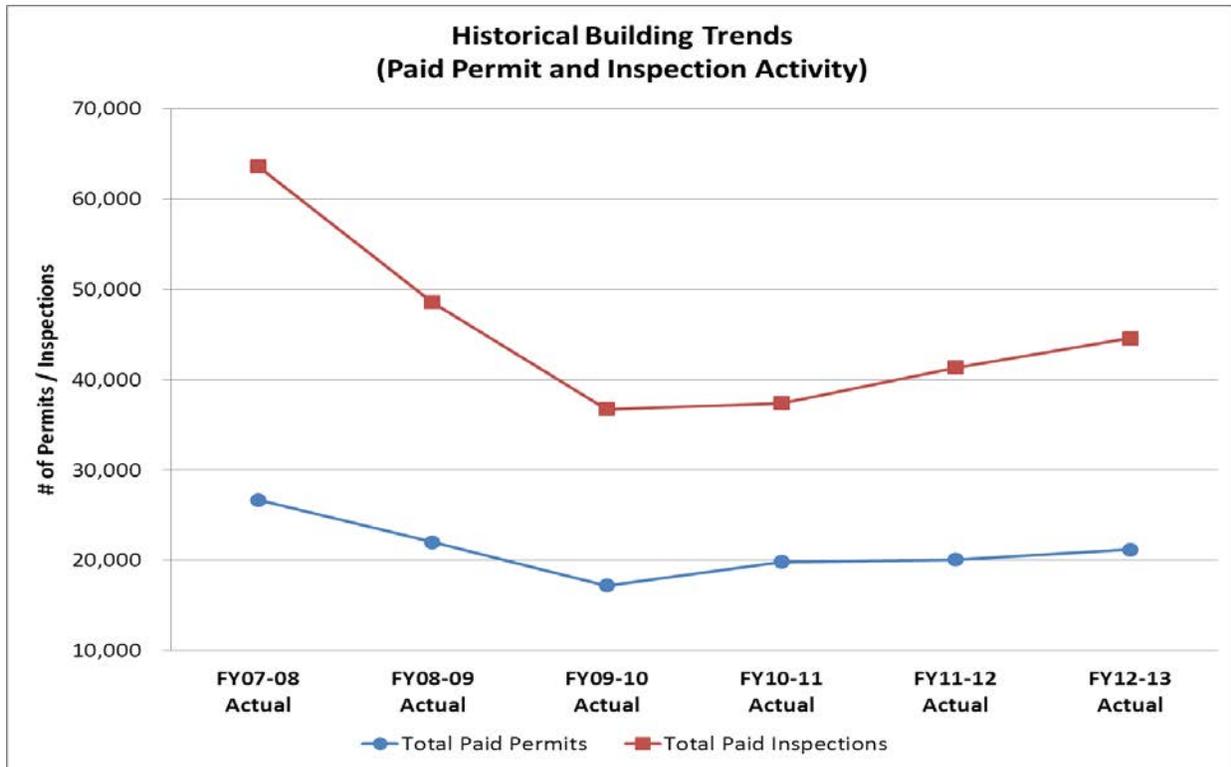
#### Ad Valorem Tax

Ad valorem tax (property tax) is New Hanover County's largest revenue source, comprising 57.3% of General Fund revenues. Ad valorem tax is a tax on real and personal property and is based on the value of the property as a marketable item. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, aircraft and business personal property.

Values of real property are determined by appraisal. The State mandates that a revaluation must be carried out by the County a minimum of once every eight years. The last revaluation took effect January 1, 2012. Values of public service companies are assessed every year by the State Department of Revenue.

The next revaluation will be effective Jan 1, 2017 and will be a full measure and list revaluation.

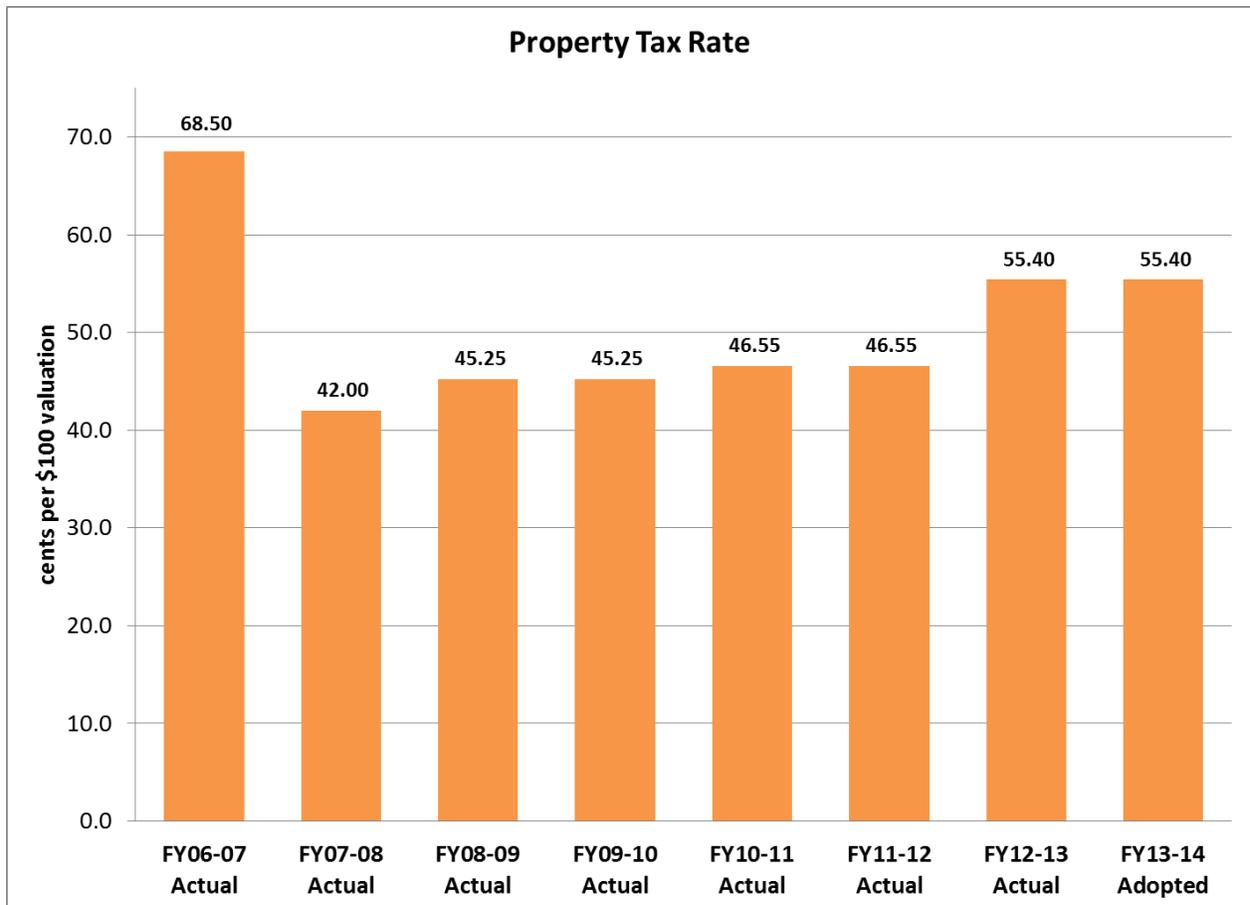
Outside of revaluation years, growth in the tax base is driven primarily by new construction, additions to existing structures and splits of parcels. During the past five years, New Hanover County has seen approximately 1.1% increase in growth in value in non-revaluation years. The projected growth between FY12-13 (first budget following revaluation) and FY13-14 is less than 1% due to continued concerns related to the still sluggish economy. While there has been increase in construction activity over the past year, permit numbers have not reached the level processed prior to 2008.



The values of the personal property and vehicles portion of the tax base are determined using pricing guides and vehicle valuation guidelines based on characteristics such as size, make, model and year.

Each year, the Board of County Commissioners establishes a tax rate. This rate, multiplied by the assessed value of all eligible property in the County, adjusted by the estimated collection rate, equals the amount of budgeted current ad valorem taxes. The FY13-14 tax rate is 55.4 cents per \$100 valuation no increase from the FY12-13 rate.

**EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS CONTINUED**



The County's property tax collection rate continues to be one of the highest in the State and consistently exceeds 98% of the levy billed. In FY13-14, every one cent of the general fund property tax rate will generate approximately \$2.9 million in revenue.

Ad valorem taxes on real estate and other personal property, excluding motor vehicles, become legally due on September 1<sup>st</sup> and must be paid by January 5<sup>th</sup>, or interest is applied. The interest rate is 2% for the month of January and 0.75% per month for February through December — a total of 10.25% per year.

The statewide integrated computer effort to combine the process of taxation, registration and inspections into one system and one point of collection will be implemented in FY13-14.

**Sales Taxes**

The County's second largest source of revenue is sales tax. All North Carolina counties are authorized to levy four sales taxes: a County 1-cent (Article 39), two local option one-half cent sales taxes (Articles 40 and 42), and one local option one-quarter cent sales tax (Article 46). New Hanover County currently levies all four authorized sales taxes.

Sales taxes are collected by the state of North Carolina on retail sales, or leases of tangible personal property, and on the rental of hotel and motel rooms. Proceeds are then distributed to the County by the state on either a per capita or point-of-sale basis. Revenue receipts are on a three-month delay (e.g., the tax from a sale that occurred in January 2013 would be received in April 2013).

**EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS CONTINUED**

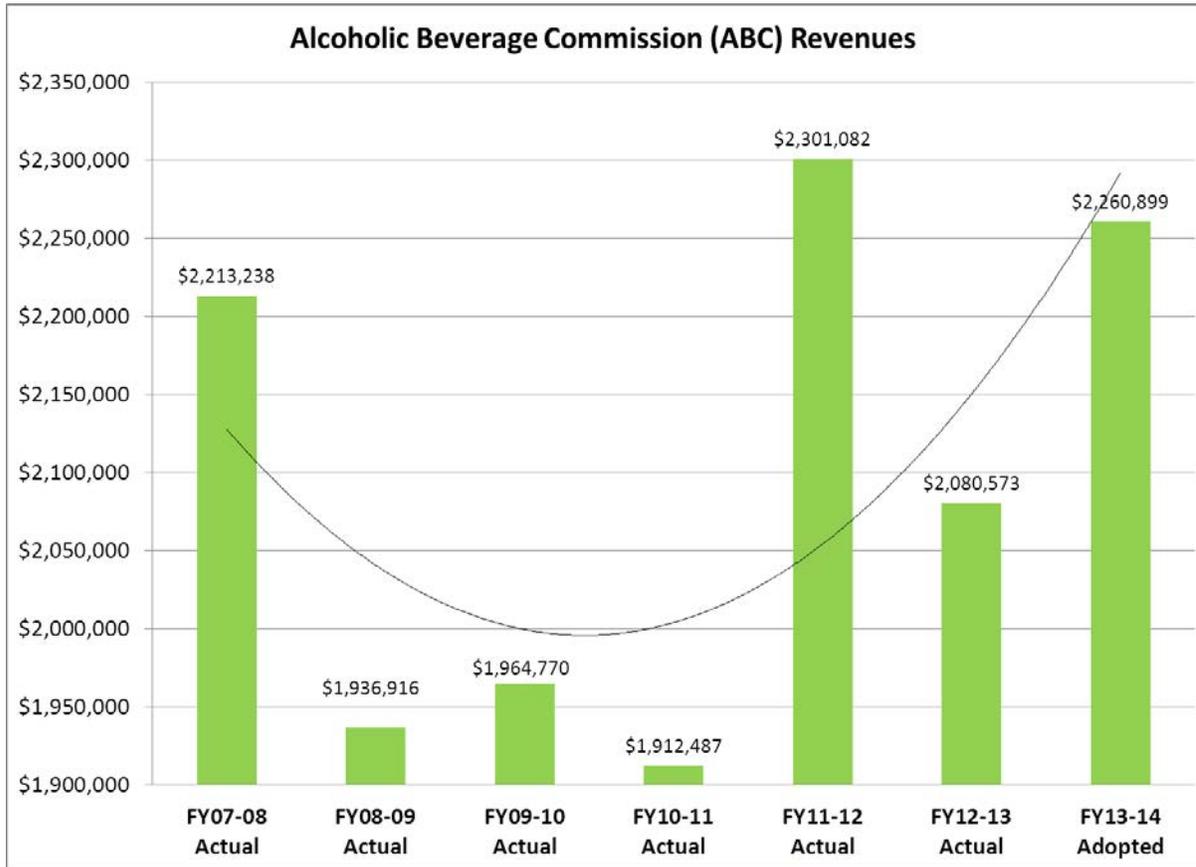
The FY13-14 budget for sales taxes is \$52.5 million, 10.3% higher than the FY12-13 Adopted Budget.

The Board of Commissioners has elected to distribute the Article 39, 40 and 42 sales taxes between New Hanover County, the City of Wilmington, and the municipalities of Carolina Beach, Kure Beach and Wrightsville Beach using the ad valorem method. New Hanover County is not required (or authorized) to share the Article 46 sales tax and, therefore, will retain all proceeds. Currently, the total combined state and local sales tax is 7.0%.

**Intergovernmental Revenues**

Several departments offset a portion of operating expenditures with grants and transfers from federal and state governments. Agencies are also reimbursed for certain services they provide the New Hanover County public school system. These revenue sources are highly dependent on legislative actions of the state and federal government, as well as the administrators of various programs. Collectively, intergovernmental revenues are projected to increase 1.1% between FY12-13 and FY13-14. This is primarily due to adjustments in grants, increased ABC profits and increase in reimbursement for housing inmates sentenced by the state.

- Alcoholic Beverage Control (ABC)** – ABC Revenues consist of the following ABC charges: (1) 5 cents per bottle, (2) 3.5% add-on, (3) additional 5 cents per bottle, and (4) mixed beverage (liquor by the drink). The County also receives distribution of ABC net profits. The first 5 cents per bottle of revenue is turned over by the County to Coastal Care and must be spent for alcohol abuse treatment or research. Total ABC revenues are expected to increase 11.5% versus the FY12-13 Adopted Budget based on receipts to date economic conditions, historic trends and an increase to the law enforcement allocation.



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## EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS CONTINUED

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- **Jail Fees** – The United States Marshal Service reimburses counties for locally housing inmates at \$60 per day, and the Federal Bureau of Prisons reimburses counties for locally housing inmates at \$80 per day. The State no longer reimburses for inmates that have been sentenced to 90 days or less. Counties are reimbursed through a program administered by the North Carolina Sheriff Association at \$40 per day, plus transportation costs and medical expenses for inmates that are housed from 91-180 days.
- **Court Fees** – The State of North Carolina pays the County a facilities fee, which must be used to provide and maintain the physical facilities of the Court. The fee is part of the costs paid in each civil and criminal action rendered in a Courtroom facility provided by the County. FY13-14 fees are no change from FY12-13 fees based on receipts in FY11-12 and FY12-13. Fees vary depending on number of type of court cases.

### **Charges for Services**

New Hanover County maintains a schedule of fees to be charged to direct users of select County services. Typically, these fees finance, in part, the County functions that collect them. Revenue from permits and inspections makes up the largest revenue source.

- **Planning and Inspections** – Inspection and Permit fees are estimated to increase 4.4% between FY12-13 and FY13-14. Planning and Inspections has restructured the building permit fee schedule. The new fee schedule will establish a single fee for permits and inspections. The permitting process is being simplified to increase County efficiency and to better serve the public. It is anticipated the recovery in construction activity will continue, but permit numbers will remain below the levels processed prior to 2008.
- **Register of Deeds Fees and Charges** – The Register of Deeds collects fees to record deeds, marriage licenses and other instruments. Based on FY12-13 actuals, the FY13-14 budget anticipates \$1.3 million of revenues, an increase of 12% versus the FY12-13 budget. Increase is based on increased activity in late FY12-13 and anticipation of continued activity into FY13-14.

### **Reimbursements for Debt**

New Hanover County receives reimbursement for principal and interest payments paid by the County for debt issued on behalf of various entities, including the Airport Authority, City of Wilmington (for Parks Bonds), and Cape Fear Public Utility Authority (CFPUA). Total debt repayment by these entities are estimated to be 3.6 million.

As specified in the inter-local agreement signed to form the CFPUA, the required debt service repayment by CFPUA has been reduced by \$1.6 million, the same amount that had been transferred by New Hanover County to the Water and Sewer District since FY01-02. The inter-local agreement terms run through FY17-18.

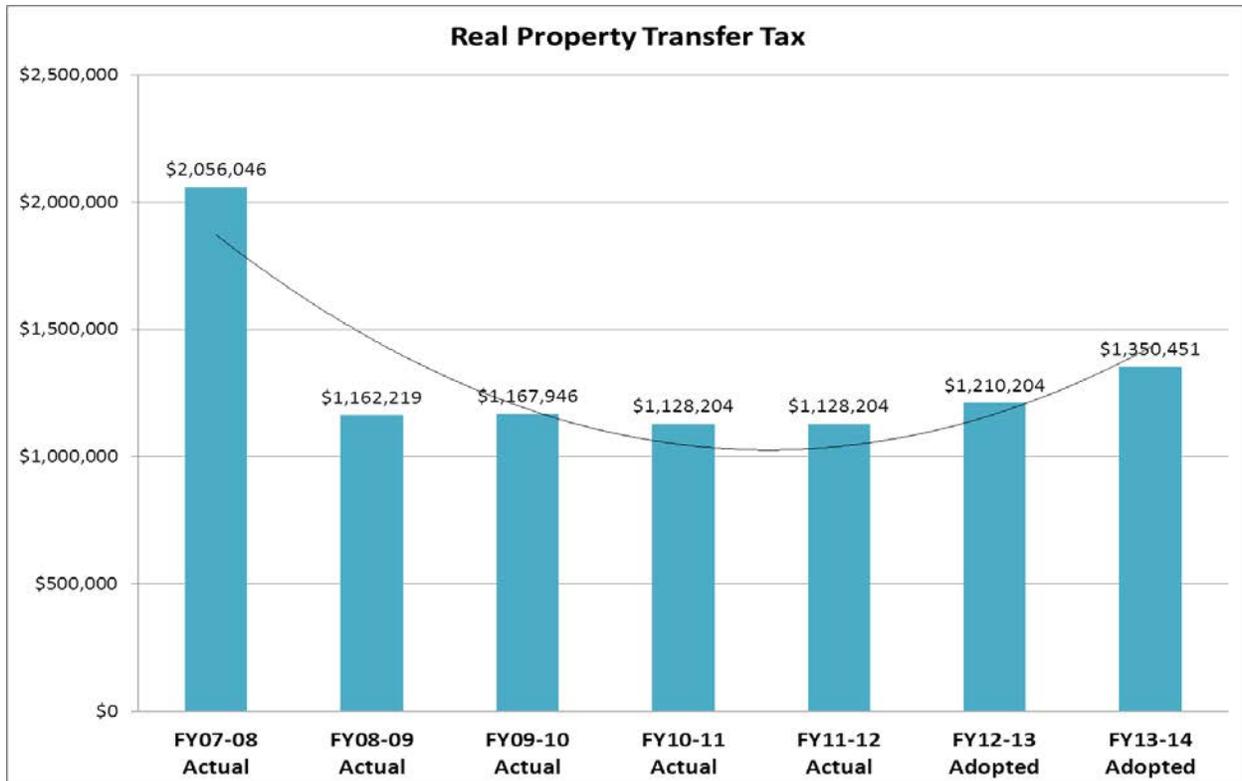
### **Cable TV Franchise Tax**

The state collects a tax on video programming services (telecommunications services, video programming and direct-to-home satellite). The County receives quarterly distributions and supplemental PEG (Public, Education or Government) channel funding. FY13-14 adopted amount is \$1.1 million which is the same as FY12-13 amount.

## EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS CONTINUED

### Real Property Transfer Tax

State statutes provide for counties to collect an excise tax on each Deed or other instrument by which real property is conveyed. The tax levied by the state of North Carolina is \$2.00 per \$1,000 property valuation. New Hanover County receives one-half of the collections as revenue to support County services and the remainder is remitted to the state. 2% of the state's disbursement amount is retained by the County as a processing fee. The tax is paid to the Register of Deeds at the time of property transfer, and a stamp is affixed to the instrument showing the amount of tax paid. Based on actual receipts, the current real estate market, and assumption that recovery will continue Real Property Transfer Tax is expected to increase 11.6% from the FY12-13 Adopted Budget.



### Inter-Fund Transfers

In FY13-14 transfers are from Environmental Management fund (\$231,000) to repay fund for land purchase loan and transfer from completed School capital project (\$847,893) to fund schools.

### Tax Collection Fees

July 1, 2013 the tax collection fee the county charges to bill and collect taxes for the municipalities and fire service district was reduced from 1.75 percent to .75 percent for all collections up to 95 percent collected. For attaining a high collection rate, a bonus of one percent will be billed for collections above 95 percent.

During FY13-14 the Department of Motor Vehicles will bill and collect the property taxes on motor vehicles and remove this function from county tax offices. The new bills will reflect both vehicle property tax information from counties and other taxing jurisdictions, as well as vehicle registration and inspection information. Drivers have always paid for tags and taxes separately, but under the new "Tag & Tax Together" program only one payment will be required. Both tag renewals and tax payments must be paid in full to renew vehicle registrations. Estimate of tax collection fee revenue is reduced in FY13-14 to reflect these changes.

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## EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS CONTINUED

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### **Interest on Investments**

County funds are invested to maximize the return between the time funds are collected and used. A decrease of \$1,000, compared to the FY12-13 adopted amount, is anticipated based on cash balances available for investment and the current prevailing low interest rates.

### **Appropriated Fund Balance**

In accordance with the Local Government Fiscal Control Act, the County may use some unexpended funds from previous years to balance the budget. This is similar to an individual using their savings account. \$10 million of fund balance is budgeted in FY13-14. \$8.4 million in the General Fund is due to the County's strong financial health and desire to keep a tax rate constant. Also included in the \$10 million is the Automation and Enhancement Fund Balance (\$450,000) and the New Hanover County Schools Fund Balance (\$1.2 million)

Preliminary projections for FY12-13 are that fund balance will meet the 8% minimum established by North Carolina General Statute, and will meet the 21% goal for fund balance established by the County.

### **Non-General Fund Revenues**

#### **Room Occupancy Tax**

Room Occupancy Tax Funds are collected through a special tax on room occupancy rental in New Hanover County. According to the formula stipulated by North Carolina General Statutes, 3% of the Room Occupancy Tax is used for beach renourishment (60%) and countywide tourism (40%). This is applicable to all areas within New Hanover County, with the exception of the Wilmington Convention Center District (WCCD). Only this first 3% tax is appropriated and, therefore, reported in the budget document.

Within the boundaries of the WCCD, a 6% Room Occupancy Tax is levied and designated currently to the Convention Center account. Currently, 100% of Room Occupancy Tax collected by the WCCD is used for the Convention Center account. Before July 2008, funds were designated with 40% going to the Convention Center account, 30% to beach renourishment, and 30% to the Tourism Development Authority (TDA) for promotion. The Convention Center District is the area between Isabel S. Holmes Bridge to the Cape Fear Memorial Bridge with Fourth Street on one side and the Cape Fear River on the other side.

The legislation provides for an additional 3% levy for Carolina, Kure, and Wrightsville Beaches and is designated for promotion of their communities (50%) and expenditures related to tourism activities (50%). The additional 3% that is collected by the unincorporated areas in the County is dedicated to beach renourishment. The additional 3% that is collected within the city limits of Wilmington beyond the Convention Center District is dedicated to the Convention Center account. The second 3% of the Room Occupancy Tax is classified as an agency fund and is, therefore, not reported in the budget document.

#### **Fire Service District**

New Hanover County has a Fire Service Tax District to provide fire services to the unincorporated areas of New Hanover County. An ad valorem tax rate is levied on real and personal property located in the unincorporated area to fund all operating and capital expenses for the district. The FY13-14 revenue-neutral tax rate is 7.9 cents per \$100 valuation. The ad valorem tax base in the Fire Service District is estimated to be \$11.2 billion less than a 1% increase from FY12-13. With a 98.4% collection rate the value of a penny is \$1.1 million.

In addition to the ad valorem revenues, the Fire Service District also receives a proportional share of the Article 39, 40 and 42 sales taxes based on the value of the ad valorem levy. FY13-14 projects \$2.4 million in total sales tax revenue for the Fire Service District. The \$.5 million increase in sales tax is partially due to the deannexation of a portion of the district during FY12-13. The Fund balance of \$0.2 million is appropriated in the Fire Service District.

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**EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS CONTINUED**

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**Environmental Management Fund**

Solid waste services are budgeted in the Environmental Management Fund, a separate enterprise fund. The revenues that support solid waste operations come from tipping fees, sales from recycling and scrap revenues, the state (tire rebate and white goods programs) and miscellaneous revenue sources.

The Environmental Management Fund is balanced with no change to tipping fees and includes a projected fixed rate of \$59/ton for 5 years based on the current solid waste collection and disposal policy. Tipping fees of \$11.9 million are based on an expected collection tonnage of approximately 204,468 over the projected tonnage of 200,000 tons for FY12-13.



**NEW HANOVER COUNTY**  
**GENERAL FUND EXPENDITURE COMPARISON**

DEPARTMENTS:	FY11-12 ACTUAL EXPENSES	FY12-13 REVISED BUDGET	FY13-14 ADOPTED BUDGET	Difference Between FY12-13 Revised and FY13-14 Adopted	
				\$ Change	% Change
ADMINISTRATION - COUNTY MANAGER <sup>1</sup>	\$837,651	\$1,230,065	\$884,584	-\$345,481	-28.1%
BOARD OF ELECTIONS	758,514	829,781	799,595	-\$30,186	-3.6%
BUDGET	473,223	476,564	493,222	\$16,658	3.5%
COASTALCARE	1,932,068	2,135,584	2,142,084	\$6,500	0.3%
COMMUNITY JUSTICE SERVICES <sup>2</sup>	1,438,509	1,738,316	1,618,901	-\$119,415	-6.9%
COOPERATIVE EXTENSION	402,637	480,805	504,881	\$24,076	5.0%
COURTS	642,373	382,816	378,106	-\$4,710	-1.2%
DEVELOPMENT SERVICES	492,216	505,022	491,680	-\$13,342	-2.6%
EDUCATION:					
Cape Fear Community College	6,191,767	7,839,548	8,674,377	\$834,829	10.6%
Cape Fear Community College Debt	10,412,758	11,873,103	11,499,579	-\$373,524	-3.1%
New Hanover County Schools Operating	61,808,440	61,437,450	64,740,640	\$3,303,190	5.4%
New Hanover County Schools Capital <sup>3</sup>	750,000	750,000	2,510,146	\$1,760,146	234.7%
New Hanover County Schools Debt	21,781,841	21,436,315	20,803,769	-\$632,546	-3.0%
EMERGENCY MGMT & 911 COMMUNICATIONS <sup>4</sup>	5,656,050	5,779,052	5,204,954	-\$574,098	-9.9%
ENGINEERING <sup>5</sup>	853,623	1,312,369	788,871	-\$523,498	-39.9%
FINANCE <sup>6</sup>	1,742,671	1,837,501	461,083	-\$1,376,418	-74.9%
Nondepartmental	3,599,737	3,927,897	4,356,789	\$428,892	10.9%
Economic Development	650,000	572,336	653,000	\$80,664	14.1%
Transfers <sup>7</sup>	812,034	1,621,214	1,418,386	-\$202,828	-12.5%
Bonded Debt (Principal, Interest)	2,883,464	2,885,869	2,827,422	-\$58,447	-2.0%
Fees Paid on Debt <sup>8</sup>	124,540	121,880	123,610	\$1,730	1.4%
Installment Debt	11,414,819	11,554,247	11,498,526	-\$55,721	-0.5%
NHC-CFPUA Debt	4,061,805	2,868,590	2,637,550	-\$231,040	-8.1%
Contingencies <sup>9</sup>	0	305,389	0	-\$305,389	-100.0%
GOVERNING BODY - COMMISSIONERS	446,573	473,242	487,882	\$14,640	3.1%
HEALTH DEPARTMENT <sup>10</sup>	13,677,840	15,662,243	12,858,074	-\$2,804,169	-17.9%
HUMAN RESOURCES	1,019,600	721,228	713,785	-\$7,443	-1.0%
INFORMATION TECHNOLOGY <sup>11</sup>	5,334,228	5,923,182	6,489,433	\$566,251	9.6%
JUVENILE SERVICES	195,770	183,375	193,375	\$10,000	5.5%
LEGAL - COUNTY ATTORNEY	911,795	1,006,893	983,687	-\$23,206	-2.3%
LIBRARY	3,674,896	3,919,104	3,965,188	\$46,084	1.2%
MUSEUM	998,470	993,843	1,065,091	\$71,248	7.2%
NHC-TV AND PUBLIC AFFAIRS <sup>12</sup>	0	121,775	600,505	\$478,730	393.1%
NON-COUNTY AGENCIES <sup>13</sup>	1,380,113	1,130,064	885,802	-\$244,262	-21.6%
PARKS AND GARDENS <sup>14</sup>	4,315,494	5,587,277	5,330,019	-\$257,258	-4.6%
PLANNING AND INSPECTIONS	3,315,729	3,583,371	3,490,174	-\$93,197	-2.6%
PROPERTY MANAGEMENT <sup>15</sup>	9,400,529	11,761,462	10,630,371	-\$1,131,091	-9.6%
REGISTER OF DEEDS <sup>16</sup>	1,308,881	1,271,192	1,671,939	\$400,747	31.5%
SENIOR RESOURCE CENTER	1,850,563	2,269,576	2,517,135	\$247,559	10.9%
SHERIFF	37,766,456	39,100,211	38,785,834	-\$314,377	-0.8%
SOCIAL SERVICES <sup>17</sup>	36,523,521	39,796,366	41,666,087	\$1,869,721	4.7%
TAX <sup>18</sup>	3,374,414	3,255,868	3,708,551	\$452,683	13.9%
<b>TOTAL</b>	<b>\$265,215,611</b>	<b>\$280,661,986</b>	<b>\$281,554,687</b>	<b>\$892,701</b>	<b>0.3%</b>

\*Footnotes on following page.

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**NEW HANOVER COUNTY**  
**GENERAL FUND EXPENDITURE COMPARISON**

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<sup>1</sup>Decrease in Administration-County Manager due to the establishment of the NHC-TV and Public Affairs Department.

<sup>2</sup>Reduction in Electronic Monitoring contract due to new business and service model.

<sup>3</sup>To restore capital outlay levels to a more reasonable level following the economic recession.

<sup>4</sup>Decrease due to 911 surcharge expenses being processed through Fund 244.

<sup>5</sup>Cobb Annex project in Revised Budget. Adopted Budget cut Storm Water Division contracted services due to spending history. Also, accounting change in Vector Control costs and change in method of reimbursement for Shore Protection.

<sup>6</sup>Reduction due to a change in the way transfers are being recorded.

<sup>7</sup>Transfers for Trust and Agency were approximately \$150,000 more, but the Capital Project transfer was \$350,000 less.

<sup>8</sup>\$17,540 is for General Fund and \$106,070 is for schools.

<sup>9</sup>No contingencies budgeted in Adopted Budget.

<sup>10</sup>Reduction due to one-time transfer to Capital Project Fund in Revised Budget to renovate Health Department building.

<sup>11</sup>Increase for Microsoft Enterprise License. At the end of 6-year agreement, IT must update the license to reflect the real number of users. This is a one-time increase. Increase to move to hosted environment with Tyler Technologies.

<sup>12</sup>NHC-TV and Public Affairs became a department late in FY12-13. There were only minor expenses in FY12-13. FY13-14 will have expenditures for a full year.

<sup>13</sup>Economic Development accounts moved to new Economic Development Division.

<sup>14</sup>Three SRC positions were in Administration Revised Budget but no longer part of FY13-14 Adopted Budget.

Large reduction in contracted services and capital outlay.

<sup>15</sup>There is a decrease in planned building and grounds maintenance projects and a decrease in recommended vehicle purchases.

<sup>16</sup>Includes funds for a new automation software if necessary.

<sup>17</sup>Change is primarily due to the expansion of programs in order to meet state and federal requirements, which includes the addition of 5 new positions performing direct client services offset by the decrease in Day Care funding.

<sup>18</sup>Includes Revaluation Fund.

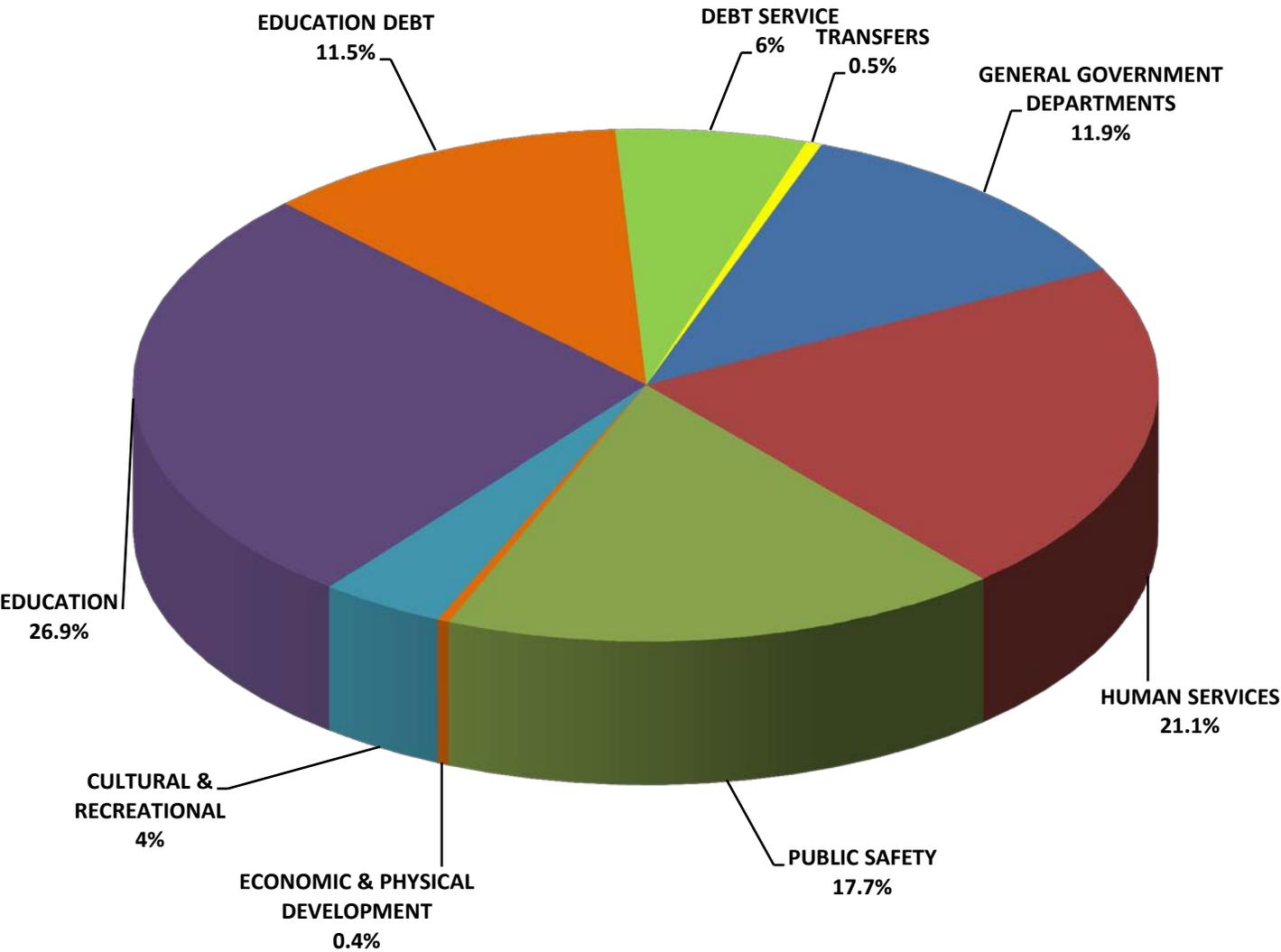
**NEW HANOVER COUNTY**  
**PERCENTAGE CHANGE OF BUDGETED EXPENDITURES BY ACTIVITY**  
**GENERAL FUND**

BUDGETED EXPENDITURES:	FY12-13 REVISED	FY13-14 ADOPTED	PERCENT DIFFERENCE
GENERAL GOVERNMENT DEPARTMENTS	\$ 34,654,042	\$ 33,685,587	-2.79%
HUMAN SERVICES	59,471,777	59,361,380	-0.19%
PUBLIC SAFETY	11,783,930	11,002,510	-6.63%
Sheriff's Office	39,100,211	38,785,834	-0.80%
ECONOMIC & PHYSICAL DEVELOPMENT	1,187,573	1,026,288	-13.58%
CULTURAL & RECREATIONAL	11,770,848	11,082,693	-5.85%
EDUCATION	70,026,998	75,925,163	8.42%
EDUCATION DEBT	33,414,528	32,303,348	-3.33%
DEBT SERVICE	17,325,476	16,963,498	-2.09%
TRANSFERS	1,621,214	1,418,386	-12.51%
CONTINGENCIES	305,389	0	-100.00%
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 280,661,986</b>	<b>\$ 281,554,687</b>	<b>0.32%</b>

All departments were impacted by the 2% market adjustment of the salary schedule, an estimated 7% increase in medical expenses, and an almost 5% increase in the retirement rate.

- 1) **General Government Departments** decrease is primarily due to:
  - a) Finance decreases due to a change in the way transfers are being recorded.
  - b) Property Management decreases due to decreases in planned building maintenance and repair projects and for vehicle purchases.
- 2) **Human Services** change is primarily due to the expansion of programs in the Department of Social Services in order to meet State and Federal requirements, which includes the addition of five new positions performing direct client services and is off-set by the decrease in Daycare funding.
- 3) **Public Safety** decrease is primarily due to:
  - a) Emergency Management processing 911 Surcharge expenses in Fund 244
  - b) Decreased Capital Outlay requests in the Sheriff and Emergency Management Departments
  - c) Funding for School Resource Officers (SROs) in elementary schools is reflected in the Sheriff's Revised budget, but not included in the Recommended budget.
- 4) **Economic and Physical Development** decrease is due to the expectation that the unspent portion of \$572,000 of funds designated for economic development will be carried over to the FY13-14 budget for that purpose. In addition, \$225,000 in the FY12-13 Revised budget represents a one-time shoreline protection project.
- 5) **Cultural & Recreational** decrease is primarily due to:
  - a) The cost of three Senior Resource Center (SRC) Administrative positions being reflected in Parks FY12-13 Revised budget numbers, but in the Human Services FY13-14 Adopted budget where SRC was moved.
  - b) A reduction in Parks' Contracted Services and Capital Outlay requests.
- 6) **Education** increase is due to:
  - a) Increase in CFCC funding (\$0.5 million) is due to the maintenance and operating costs related to their new facilities built with voter-approved bond funds.
  - b) Increase in Public School funding (\$4.4 million) is due to increased enrollment and attempting to restore funding reduced or postponed during the recession. In addition, the County directly provides landscaping services (\$0.65 million) and School Resource Officers (SROs) for the Middle and High Schools (\$0.50 million). SROs are not recommended for Elementary schools.
- 7) **Debt Service** decrease is due to savings realized from the refunding of the 2003 Certificates of Participation debt.
- 8) **Transfers** decrease is due to the reduction in the Transfer to Capital Projects (\$0.35 million) because fewer projects were funded due to budget constraints. FY12-13 Capital Projects were added during the fiscal year.
- 9) **Contingencies** reduced to zero due to budget constraints. Any increases to the adopted budget not funded through outside sources will need to come directly from fund balance or expenditure reductions.

# 2013-2014 ADOPTED BUDGET EXPENDITURES



Expenditures for Education (26.9%) and Human Services (21.1%) continue to dominate the General Fund. For greater detail, please see facing page.

**NEW HANOVER COUNTY**  
**PERCENTAGE CHANGE OF BUDGETED REVENUES BY CLASS**  
**GENERAL FUND**

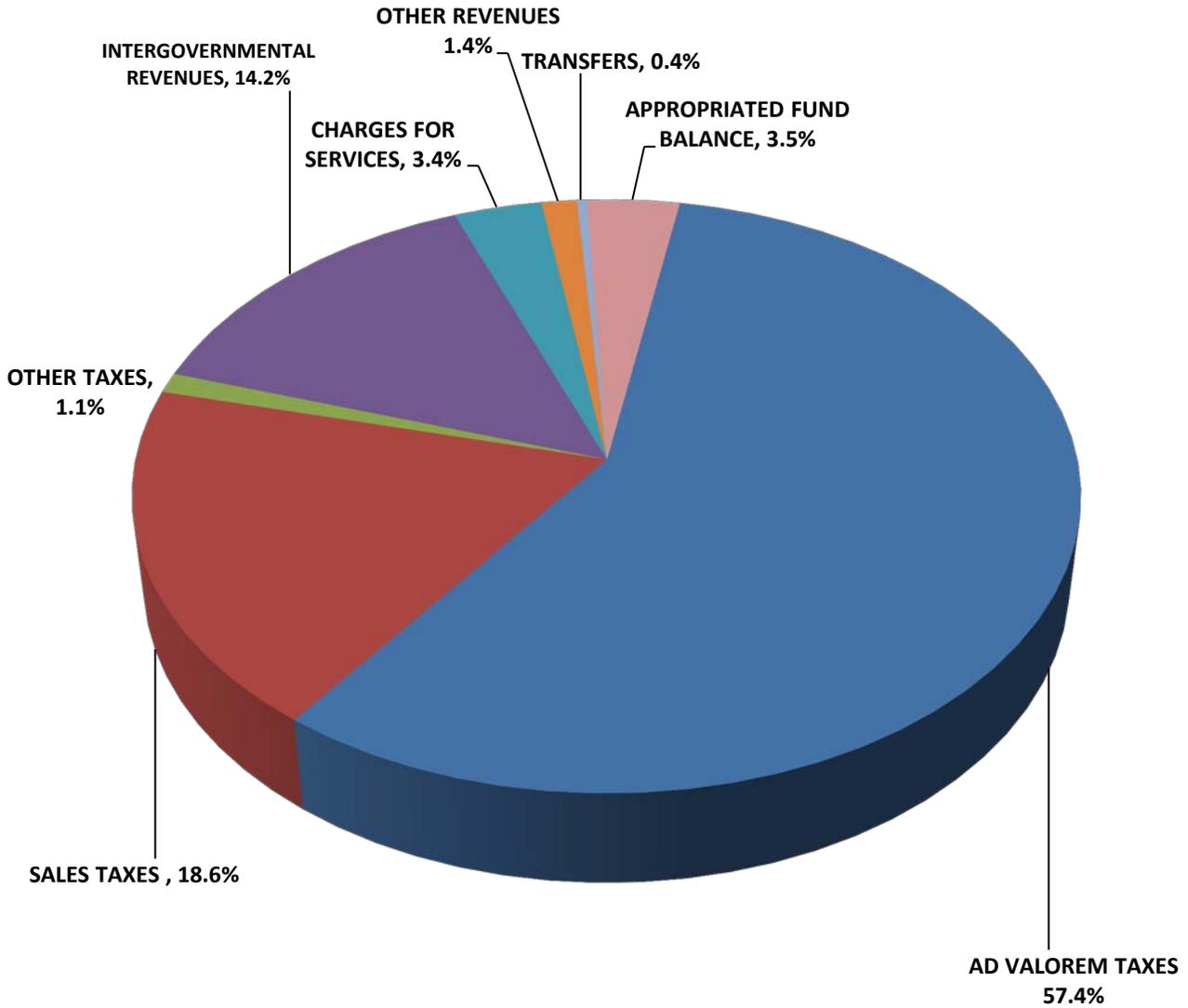
	FY12-13 REVISED	FY13-14 ADOPTED	PERCENT DIFFERENCE
<b>BUDGETED REVENUES:</b>			
AD VALOREM TAXES	\$ 160,084,721	\$ 161,641,517	0.97%
SALES TAXES	47,573,764	52,488,986	10.33%
OTHER TAXES	2,922,204	3,067,451	4.97%
INTERGOVERNMENTAL REVENUES	39,610,593	40,033,254	1.07%
CHARGES FOR SERVICES	9,175,479	9,448,292	2.97%
OTHER REVENUES	6,612,983	3,827,798	-42.12%
TRANSFERS	2,107,529	1,078,893	-48.81%
APPROPRIATED FUND BALANCE	12,574,713	9,968,496	-20.73%
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 280,661,986</b>	<b>\$ 281,554,687</b>	<b>0.32%</b>

**EXPLANATION OF CHANGES:**

- 1) **Ad Valorem Taxes** are based on a tax rate of 55.4 cents, an estimated base of \$29.2 billion with an estimated 98.4% collection rate.
- 2) **Sales Tax** is projected to increase 3.5% over the FY12-13 estimated amount.
- 3) **Other Taxes** increased slightly due to increase in real property transfer tax.
- 4) **Intergovernmental Revenues** increased slightly primarily due to adjustment in grants, increased ABC profits and increase in reimbursement for housing inmates sentenced by the state.
- 5) **Charges for Services** - Inspections & Permit Fees revenue estimate increased based on historical trends and the anticipation that the housing industry is improving. Revenue estimate for Health Fees for vaccines increased based on historical actuals.
- 6) **Other Revenues** decreased primarily due to budgeting \$2.7 million during FY12-13 for the first phase of Health Department's renovations (these funds will not show in recommended/adopted). Other revenues also include Miscellaneous Revenue <sup>1</sup>.
- 7) **Transfers** - Transfer from Environmental Management fund to repay fund for land purchase loan and transfer from completed School capital project to fund schools.
- 8) **Appropriated Fund Balance** - \$8.4 million in General Fund is due to the County's strong financial health and desire to keep tax rate constant. Also included in the \$10 million is the Automation Automation Enhancement Fund Balance (\$450,000) and the New Hanover County Schools Fund Balance (\$1.2 million).

<sup>1</sup> Miscellaneous revenue includes funds from escrow accounts, Airport repayment, reimbursement from Cape Fear Public Utility Authority, lost books, copies of health/legal records, admission fees from Museum, and any other revenue that does not meet standard revenue classification.

**2013-14  
ADOPTED BUDGET  
REVENUES**



Ad Valorem Taxes (57.3%) together with the Sales Taxes (18.6%) comprise 75.9% of total County revenues. For greater detail, please see facing page.

**NEW HANOVER COUNTY  
NON-COUNTY AGENCY CONTRIBUTIONS**

	FY11-12 ACTUAL	FY12-13 REVISED	FY13-14 REQUESTED	FY13-14 ADOPTED
<b>HUMAN SERVICES:</b>				
A D R Center, Inc. (Teen Court)	\$ 12,150	\$ 12,150	\$ 12,150	\$ 0
American Red Cross (Cape Fear Chapter)	0	0	10,000	0
Blue Ribbon Commission (Youth Violence)	5,000	5,000	20,000	5,000
Cape Fear Disability Commission	0	0	1,500	0
Cape Fear Literacy Council	4,050	4,050	9,750	5,000
Carousel Center	16,200	16,200	25,000	20,000
Coastal Horizons/Crisis Line/Open House	26,811	26,811	30,000	30,000
Coastal Horizons/Rape Crisis Center	8,937	8,937	10,000	10,000
Communities in Schools of Cape Fear	0	0	25,000	0
Domestic Violence Shelter & Services, Inc.	14,300	14,300	25,000	15,000
Dreams	0	10,000	15,000	0
Elderhaus, Inc.	44,613	44,613	49,074	49,000
Food Bank of Central & Eastern NC	4,050	4,050	7,500	5,000
Good Shepherd Center	8,100	8,100	50,000	14,000
Kids Making It, Inc.	0	5,000	25,000	0
Phoenix Employment Ministry	0	0	18,000	0
Saving Animals During Disasters	0	0	9,000	0
Smart Start of New Hanover County	0	0	5,000	0
Susan G. Komen for the Cure	0	5,000	5,000	0
Ten Year Plan to End Chronic Homelessness <sup>1</sup>	25,000	25,000	25,000	25,000
Wilmington Area Rebuilding Ministry	0	0	15,000	0
Wilmington's Residential Adolescent Achievement Place	0	0	20,000	0
<b>TOTAL HUMAN SERVICES:</b>	<b>\$ 169,211</b>	<b>\$ 189,211</b>	<b>\$ 411,974</b>	<b>\$ 178,000</b>
<b>CULTURAL AND RECREATIONAL:</b>				
Arts Council for New Hanover County	\$ 0	\$ 0	\$ 50,000	\$ 0
Cameron Art Museum	0	10,000	10,000	0
Children's Museum	5,000	5,000	20,000	0
Cucalorus Film Foundation	0	6,000	6,000	0
<b>TOTAL CULTURAL AND RECREATIONAL:</b>	<b>\$ 5,000</b>	<b>\$ 21,000</b>	<b>\$ 86,000</b>	<b>\$ 0</b>
<b>ECONOMIC AND PHYSICAL DEVELOPMENT:</b>				
Highway 17 Association	\$ 0	\$ 0	\$ 10,000	\$ 0
Sister City Program	0	2,500	0	0
New Hanover Soil & Water Conservation District	45,500	40,000	75,750	45,500
<b>TOTAL ECONOMIC AND PHYSICAL DEV:</b>	<b>\$ 45,500</b>	<b>\$ 42,500</b>	<b>\$ 85,750</b>	<b>\$ 45,500</b>
<b>MEMBERSHIPS:</b>				
Cape Fear Council of Government	\$ 25,788	\$ 25,788	\$ 25,788	\$ 25,788
Cape Fear Resource Conservation & Develop.	2,430	2,430	2,430	0
New Hanover Port, Waterway & Beach Comm.	0	0	170,750	2,000
North Carolina Beach, Inlet & Waterway	2,000	2,000	0	0
<b>TOTAL MEMBERSHIPS:</b>	<b>\$ 30,218</b>	<b>\$ 30,218</b>	<b>\$ 198,968</b>	<b>\$ 27,788</b>
<b>TOTAL:</b>	<b>\$ 249,929</b>	<b>\$ 282,929</b>	<b>\$ 782,692</b>	<b>\$ 251,288</b>

<sup>1</sup> Ten Year Plan to End Chronic Homelessness will decrease \$5,000 per year over the next five years.

**ADMINISTRATION - COUNTY MANAGER**

In accordance with North Carolina General Statute 153 A-82, the County Manager is responsible to the Board of County Commissioners for administering all departments of County government under the Board's general control. The Manager provides administrative and legislative leadership by supervising operations, recommending an annual budget, advising the Board of the financial conditions of the County, recommending and implementing new and revised policies and programs through the Board, and ensuring that adopted policies and programs are executed in an effective and economical manner.

**FY12-13 ACCOMPLISHMENTS**

- Completed reorganization of administrative team structure to emphasize focus on strategic goals, corporate brand, and legislative matters.
- Achieved AAA bond rating with Standard and Poor's and maintained Aaa bond rating with Moody's Investors service.
- Formalized debt management and fund balance policies by providing specific guidance on the debt type and levels the County can issue.
- Conducted citizen and employee surveys to aid in implementation of strategic plan.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase efficiency and quality of key business processes.</b>				
<b>STRATEGY:</b>	Offer responsive engagement to the citizens, businesses, and community organizations of New Hanover County.				
<b>Key Performance Indicator:</b>	% of citizens, businesses, and County organizations that rate New Hanover County services as good or excellent	N/A	N/A	85%	85%
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Create and support an engaged workforce.</b>				
<b>STRATEGY:</b>	Develop and maintain an organizational setting that ensures New Hanover County is the public employer of choice in eastern North Carolina.				
<b>Key Performance Indicator:</b>	% of County employees who are satisfied with their jobs	N/A	83%	85%	85%
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Influence legislation and external mandates to enhance local autonomy.</b>				
<b>STRATEGY:</b>	Develop and pursue a legislative agenda and strategy that benefits New Hanover County and its partner organizations.				
<b>Key Performance Indicator:</b>	% of legislative changes secured during the legislative session(s)	N/A	80%	100%	100%

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**ADMINISTRATION - COUNTY MANAGER CONTINUED**

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**SUMMARY OF EXPENDITURES**

<b>ADMINISTRATION - COUNTY MANAGER</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$794,667	\$1,124,943	\$823,725
OPERATING EXPENSES	42,984	67,702	60,859
CAPITAL OUTLAY	0	16,300	0
<b>TOTAL EXPENDITURES:</b>	<b>\$837,651</b>	<b>\$1,208,945</b>	<b>\$884,584</b>

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## **BOARD OF ELECTIONS**

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The New Hanover County Board of Elections is responsible for conducting all federal, state, and local elections held within the County. The Board consists of three members and is responsible for the administration of Elections and Related Laws and Rules of North Carolina. The Board appoints all chief judges, judges, assistants, and other officers of elections and is responsible for investigating irregularities, nonperformance of duties, and violations of laws by election officers and other persons. The Director, upon recommendation of the Board, is appointed by the State to advise and provide administrative oversight of the elections department.

The Board is delegated to perform duties as may be prescribed by N.C. General Statutes Chapter 163, or by the rules, orders, and directives of the State Board of Elections. Under the Board's authority, responsibilities of the elections administration include canvassing of returns, certification of abstracts and certificates for elected offices, voter registration, campaign finance, and development programs for education, outreach and community relations.

The New Hanover County Board of Elections mission is to provide the highest level of professional standards to ensure accurate, honest, and fair elections through accountability and integrity and to provide all citizens our services in the most efficient, effective, and timely manner.

### **FY12-13 ACCOMPLISHMENTS**

- Conducted a second primary and performed the resulting recount of the US Congressional District 7 race.
- Administered petition signature verifications for proposed ordinances of the City of Wilmington and Town of Wrightsville Beach enabling these referendums to be considered during the General Election.
- Implemented a County Employee Volunteer Program for assisting poll workers at the Precincts on Election Day increasing the effectiveness and efficiency of precinct operations without increasing temporary labor costs.
- Partnered with the Public and Legislative Affairs Office, increased information, community outreach and volunteer training opportunities improving citizen awareness, programs, and services.

**BOARD OF ELECTIONS CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Hire, develop and retain talented people.</b>				
<b>STRATEGY:</b>	Increase certification status as elections administrators obtained by Director and staff through national and state-offered education and training.				
<b>Key Performance Indicator:</b>	% certified	25%	33%	40%	50%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Understand and act on citizen needs.</b>				
<b>STRATEGY:</b>	Increase citizens awareness in voting and its processes by providing outreach services and educational programs that will generate public participation.				
<b>Key Performance Indicator:</b>	Training sessions/events held	N/A	N/A	25	30
<b>STRATEGY:</b>	Provide training for improved participation rates during voluntary times for all Precinct Officials in further development of elections management skills.				
<b>Key Performance Indicator:</b>	% voluntary participation	N/A	N/A	25%	50%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	Provide electronic data accessibility to complete voter records through legacy data conversion scanning.				
<b>Key Performance Indicator:</b>	% voter records complete	N/A	21%	63%	86%
<b>STRATEGY:</b>	Reduce the dependency requirements for the office to physically produce routinely requested information by providing a self-serve approach to online data request services.				
<b>Key Performance Indicator:</b>	% dependency on physical production	65%	11%	5%	3%

**SUMMARY OF EXPENDITURES**

<b>BOARD OF ELECTIONS</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$512,764	\$503,351	\$570,913
OPERATING EXPENSES	205,250	198,622	228,682
CAPITAL OUTLAY	40,500	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$758,514</b>	<b>\$701,973</b>	<b>\$799,595</b>

**BUDGET DEPARTMENT**

The Budget Department provides financial information and guidance to the Board of County Commissioners and County Manager in allocating public resources to meet the needs and expectations of the community. The annual budget for all County services is compiled, implemented, amended, analyzed and monitored by this department. Budgeting activities include: (1) preparing a forecast of available revenues and anticipated expenditures, while maintaining a balanced budget through the budget amendment process; (2) obtaining input from departments concerning allocation levels; (3) analyzing costs and revenue sources; (4) generating a recommended and approved operating budget document; (5) reviewing the capital expenditures program; (6) acting as consultant to advise departments on the financial conditions of their respective departments, as well as assisting and providing analytical support for special projects and budgetary requests as needed; (7) reviewing Board agenda items with resource implications; (8) monitoring policy and management controls; and (9) making recommendations for improvement of control and the attainment of County’s strategic objectives.

**FY12-13 ACCOMPLISHMENTS**

- Awarded Distinguished Budget Presentation Award for the FY12-13 budget document from Government Finance Officers Association (GFOA) for the 22nd consecutive year. The budget document achieved all criteria of proficiency as a financial plan, operations guide, communication device, and policy document.
- Developed and maintained balanced budget in FY12-13 in accordance with North Carolina General Statute.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Strong Financial Performance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Control costs and manage the budget. Deliver value for taxpayer money. Understand and act on citizen needs.</b>				
<b>STRATEGY:</b>	To accurately forecast County revenues.				
<b>Key Performance Indicator:</b>	Revenue Actual to Revised Budget variance 5% or less	-3%	0.3%	0.9%	1%
<b>STRATEGY:</b>	To provide an annual budget document that effectively communicates the financial and operating plan of the County as demonstrated by receiving the GFOA Distinguished Budget Presentation Award.				
<b>Key Performance Indicator:</b>	Number of consecutive years received GFOA Budget Award	20	21	22	23

**SUMMARY OF EXPENDITURES**

<b>BUDGET</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$459,984	\$468,295	\$474,815
OPERATING EXPENSES	\$13,239	\$13,269	\$18,407
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$473,223</b>	<b>\$481,564</b>	<b>\$493,222</b>

**DEVELOPMENT SERVICES CENTER**

The Development Services Center (DSC) provides a citizen, customer-centric focused, one stop approach as the front door for development services in New Hanover County. In addition to overseeing the North Carolina Administrative Code and Policies and North Carolina State Licensing Laws, the DSC provides full administrative support services for the New Hanover County Planning and Inspections Department, including customer consultation during project submittals and throughout the construction process; plan review set up/tracking and coordination; permit issuance; inspections scheduling; utility releases and issuance of certificates of occupancies.

The Development Services Center also provides services through coordination and collaboration with all departments, agencies and jurisdictions within New Hanover County. These departments include: Planning, Zoning and Inspections, Engineering, Environmental Health, Fire Services and the Cape Fear Public Utility Authority. Through contract services, New Hanover County’s DSC provides enforcement of the “North Carolina State Administrative Code and Policies,” as well as code enforcement services for the building, electrical, mechanical and plumbing trades, for the City of Wilmington, including administrative support services for the Wilmington City Fire and City Zoning Departments. These contracted services are also provided for the towns of Carolina Beach, Kure Beach and Wrightsville Beach.

**FY12-13 ACCOMPLISHMENTS**

- Designated the System Administrator to manage implementation of the new One Solution & Planning, Engineering, and Zoning (PEZ) software and to assist all departments utilizing it.
- Implemented, as required by law on April 1, 2013, the newly mandated “Lien Agent” and records maintenance requirements as specified in Senate Bill 42.
- Worked in collaboration with other county staff to develop the new International Code Council (ICC) Permit Fee Schedule scheduled for implementation this summer along with One Solution.
- Worked with the Planning/Inspections Department to develop of a new inspections fee schedule based on the ICC (International Code Council) Valuation Data Table to be effective early 2014.

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Understand and act on citizen needs; deliver value for taxpayer money.</b>				
<b>STRATEGY:</b>	To professionally deliver timely and accurate service, utilizing a customer-centric focused, one-stop approach, with 100% customer satisfaction.				
<b>Key Performance Indicator:</b>	Monthly performance review/audits of staff's customer service delivery technique	NA	90%	93%	93%
<b>STRATEGY:</b>	To increase the quality of key business processes and efficiency in project management, including project/plan review set up and coordination, accurately 100% of the time.				
<b>Key Performance Indicator:</b>	Tri-annual review of key business processes and staff's overall project management	NA	85%	90%	90%

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**DEVELOPMENT SERVICES CENTER CONTINUED**

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**SUMMARY OF EXPENDITURES**

<b>DEVELOPMENT SERVICES CENTER</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$450,483	\$446,359	\$459,822
OPERATING EXPENSES	41,733	35,934	31,858
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$492,216</b>	<b>\$482,293</b>	<b>\$491,680</b>

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**EDUCATION**

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New Hanover County is responsible for the building needs of New Hanover County Schools (with some assistance from the state) and the related bonded debt of the Board of Education. In addition, the County allocates funds for some school personnel and operating expenses. The County does not influence the operations of the Board of Education, and the Board is not accountable to the County for its fiscal matters beyond the County's appropriation. The Board of Education prepares a separate operating budget document, which outlines the Board's spending plan. New Hanover County funds a portion of Cape Fear Community College's (CFCC) budget and bonded debt through general fund revenues. In North Carolina, the Board of Education formulates educational policy, while the Board of County Commissioners determines the amount of local funding allocated to the school system.

**SUMMARY OF EXPENDITURES**

<b>EDUCATION</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
CFCC	\$6,191,767	\$7,191,767	\$8,674,377
CFCC DEBT SERVICE	10,412,758	11,873,103	11,499,579
NHC SCHOOLS OPERATING	61,808,440	61,661,740	64,740,640
NHC SCHOOLS CAPITAL	750,000	750,000	2,510,146
NHC SCHOOLS DEBT <sup>1</sup>	21,781,841	21,436,315	20,803,869
<b>TOTAL EXPENDITURES:</b>	<b>\$100,944,806</b>	<b>\$102,912,925</b>	<b>\$108,228,611</b>

<sup>1</sup>Does not include fees paid on debt.

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## **ENGINEERING**

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The New Hanover County Engineering Department provides a range of engineering and project management services, both to the community and to other County departments, in support of the vision, mission, objectives and initiatives of the County's Strategic Plan. Services include: capital engineering and construction contracts; assists the County Manager with economic development initiatives; technical support and assistance for all coastal waterways, shore protection, and beach nourishment efforts and as the liaison to the Cape Fear Public Utility Authority. Engineering continues to implement programs, policies and processes that provide internal and external customer service to staff and the general public. Under the direction of the County Engineer, engineering services include administration and implementation of the Storm Water and Drainage Ordinance and the Sedimentation and Erosion Control Ordinance. Engineering provides the proper management and administration of storm water and drainage within the County to promote health, safety and general welfare and to safeguard the natural and manmade resources of the County. As a local program office of the state, Engineering issues and enforces Sedimentation and Erosion Control permits for all non-governmental land disturbing activities within the County and City of Wilmington. The department works with developers to assure compliance with subdivision requirements, including storm design, easements and rights of way, street design and setback requirements. The department is also responsible for drainage maintenance projects on a limited basis. Engineering provides Computer Aided Design (CAD) services to various departments. Engineering also provides administrative support for commercial and residential building permits through the Development Services Center. The County Engineer and/or Chief Project Engineer serves as a member of the Technical Review Committee for the review of all subdivision plans, Low Impact Development (LID) requests and other plan submittals. Engineering also handles project management of all capital projects and works with Development Services and other departments dedicated to serving the development community. The closer working relationship has increased customer support and provides for a more seamless progression of project permitting.

### **FY12-13 ACCOMPLISHMENTS**

- Completed drawings of 320 Chestnut Street, screening panels and new main counter at the New Hanover County Detention Center, construction documents for Health Department renovations, and began ADA restroom improvements at Hugh McRae Park.
- Completed stormwater improvement projects that benefited numerous neighborhoods, schools and businesses by reducing the risk of flooding and improving downstream flow.
- Integrated the Shore Protection Coordinator into the Engineering Department to improve the quality of the coastal storm damage reduction projects and other county efforts concerning ports, waterways and beaches such as Mason Inlet, Carolina Beach Inlet and the Carolina Beach and Kure Beach projects.
- Coordinated efforts with North Carolina Department of Transportation on waterline installation to provide residents with domestic water to replace wells failing due to salt water intrusion along with increased fire protection through the installation of fire hydrants.
- Worked on implementation of a new software package that will better serve customers. Package includes project tracking, streamline scheduling, paying for permits and inspections, provide internet access to determine the status of projects and will allow all departments that serve the development community to better serve customers.

**ENGINEERING CONTINUED**

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Build and Maintain Infrastructure.</b>				
<b>STRATEGY:</b>	To develop relationships with the Cape Fear Public Utility Authority and the North Carolina Department of Transportation in order to expand and maintain infrastructure in the unincorporated areas.				
<b>Key Performance Indicator:</b>	Projects coordinated through CFPUA and NCDOT	3	4	3	4
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Protect the environment through innovative programs.</b>				
<b>STRATEGY:</b>	To review and issue a storm water permit or a request for additional information in 30 days or less.				
<b>Key Performance Indicator:</b>	% on time in 30 days or less	98%	97%	98%	98%
<b>STRATEGY:</b>	To review and issue a sedimentation and erosion control permit or a request for additional information in 20 days or less.				
<b>Key Performance Indicator:</b>	% on time in 20 days or less	95%	96%	98%	98%
<b>STRATEGY:</b>	Develop new best management practices (BMPs) as part of stormwater management and sedimentation and erosion control.				
<b>Key Performance Indicator:</b>	New BMPs created and accepted	N/A	2	2	2

**SUMMARY OF EXPENDITURES**

<b>ENGINEERING</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$594,229	\$652,742	\$707,559
OPERATING EXPENSE	113,264	233,414	81,312
CAPITAL OUTLAY	146,130	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$853,623</b>	<b>\$886,156</b>	<b>\$788,871</b>

## FINANCE

The Finance Department operates a financial accounting and reporting system in compliance with North Carolina General Statute 159 (Local Government Budget and Fiscal Control Act) and other North Carolina General Statutes, federal laws and regulations. The primary purpose of the Department is to ensure and maintain accurate financial information to support the overall fiscal management of the County through a system of financial planning, reporting and control. The Department is responsible for bond sales, managing debt, accounting for the County's receipts and disbursements, processing payroll, managing investments, administering the financial aspects of capital projects, managing the County's federal and state financial assistance, tracking and maintaining all County fixed-asset inventory, purchasing, coordinating the annual audit by independent certified public accountants and preparing the Comprehensive Annual Financial Report (CAFR).

### FY12-13 ACCOMPLISHMENTS

- Maintained New Hanover County's bond rating of Aaa with Moody's Investors Service and received an upgrade in the County's bond rating to AAA with Standard & Poor's.
- Collected \$1,165,350 in delinquent debt in FY12-13, representing a 79.26% collection rate.
- Refunded total principal of \$22,465,000 County debt resulting in a 2,597,000 net present value savings over the remaining life of the refunded debt.
- Awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY11-12, achieving the highest standards in governmental accounting and financial reporting.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Strong Financial Performance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Enhance and maintain effective policies.</b>				
<b>STRATEGY:</b>	Review 25% of financial policies annually, updating as needed to reflect current business practices.				
<b>Key Performance Indicator:</b>	Review 25% financial policies annually	25%	39%	50%	25%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Maintain strong financial reserves.</b>				
<b>STRATEGY:</b>	Maintain a stable and strong financial position by preserving or upgrading the current bond ratings.				
<b>Key Performance Indicator:</b>	Maintain Aaa credit rating from Moody's Investor Services	Aaa	Aaa	Aaa	Aaa
<b>Key Performance Indicator:</b>	Maintain AA+ credit rating from Standard & Poor's	AA+	AA+	AAA	AAA
<b>STRATEGY:</b>	Preserve 21% of available fund balance.				
<b>Key Performance Indicator:</b>	Available fund balance at fiscal year end	21%	23%	21%	21%

**FINANCE CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY09-10 Actual	FY10-11 Actual	FY11-12 Actual	FY13-14 Projected
<b>KEY STRATEGIC OBJECTIVE:</b>	Develop contingency plans to manage risk.				
<b>STRATEGY:</b>	Maintain a net debt service as a percent of operational budget.				
<b>Key Performance Indicator:</b>	Debt service 20% or less of operational budget	17.11%	17.73%	17.87%	17.22%
<b>KEY STRATEGIC OBJECTIVE:</b>	Deliver value for taxpayer money.				
<b>STRATEGY:</b>	Provide financial report to the citizens, investors, private financial markets and management by preparing the annual financial report in compliance with generally accepted accounting principles.				
<b>Key Performance Indicator:</b>	Receive the GFOA Certificate of Excellence in Financial Reporting	31	32	33	34
<b>STRATEGY:</b>	Maintain a debt to total assessed value at or below 1.6%.				
<b>Key Performance Indicator:</b>	Debt to total assessed value	1.25%	1.15%	1.43%	1.32%

**SUMMARY OF EXPENDITURES**

<b>FINANCE</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
<b>EXPENDITURES:</b>	<b>FY11-12</b>	<b>FY12-13</b>	<b>FY13-14</b>
SALARIES & BENEFITS	\$1,230,601	\$1,314,765	\$1,279,369
OPERATING EXPENSE	\$512,070	\$567,495	-\$818,286
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$1,742,671</b>	<b>\$1,882,260</b>	<b>\$461,083</b>

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**GOVERNING BODY - COUNTY COMMISSIONERS / CLERK TO THE BOARD**

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The New Hanover County Board of Commissioners serves as the governing body of the County under the County Manager form of government. The five County Commissioners are elected at-large by a countywide election held in November for a staggered four-year term of office. The Board is charged with making policy for the administration of County government within the framework of the laws of the state of North Carolina. The Board of County Commissioners is responsible for providing and executing policies concerning the operation of the County. The primary duties of the Board include assessing and setting priorities on community needs, especially those relating to health, education, welfare, mental health and the environment; adopting an annual budget for the County; setting the County property tax rate and providing administration of the County. The Board also adopts ordinances to implement policies and appoints Citizens to serve on various boards and advisory commissions as a way of encouraging citizen participation.

The Clerk to the Board is appointed by the Board and serves as the official administrative officer handling the official records kept by the Board of Commissioners and is responsible for recording, processing and maintaining accurate records pertaining to the Board's actions. In addition, the Clerk to the Board responds to citizen inquiries and concerns; notifies the public and media of Board meetings; and is responsible for advertising, coordinating and maintaining membership records for 33 boards and advisory commissions. Regular public Board meetings are held on the first and third Monday of each month, unless otherwise approved.

### **FY12-13 ACCOMPLISHMENTS**

- Adopted a budget with a revenue-neutral tax rate in the amount of 55.4 cents and a Fire Service District tax rate in the amount of 7.9 cents. The Environmental Management Fund tipping fee was set at \$59/ton.
- Provided an accurate record of fifty-five official meetings of the Board including the appropriate exhibits; the approved minutes and exhibits were electronically scanned and indexed for public review through a link provided from the County's website. The required documentation and reports were submitted to the State according to General Statute. All records were maintained according to the North Carolina Records and Retention Schedule.
- Advertised and recruited applicants for appointment to the Board's 33 advisory boards and committees; minutes for said boards were electronically scanned and indexed through a link on the County's website.
- Provided individual training for all NHC Board committees and advisory boards on required procedures and record keeping, and implemented mandatory document electronic scanning and indexing of minutes.
- Ensured that the departmental website information was kept up-to-date and relevant and participated in the County's webpage and departmental webpage redesign.

**GOVERNING BODY - COUNTY COMMISSIONERS CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Keep the public informed on important information.</b>				
<b>STRATEGY:</b>	Provide an accurate record of all official meetings of the Board of Commissioners including the appropriate exhibits.				
<b>Key Performance Indicator:</b>	Number of sets of minutes	77	54	55	50
<b>STRATEGY:</b>	Continue to electronically scan and index the approved minutes and exhibits for public review via the internet.				
<b>Key Performance Indicator:</b>	Sets of minutes and exhibits scanned	100%	100%	100%	100%
<b>STRATEGY:</b>	Continue training for advisory boards and committees required procedures and record keeping, and keep current mandatory document electronic scanning and indexing of minutes for public review via the internet.				
<b>Key Performance Indicator:</b>	Training seminars held	1	1	1	1
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Develop appropriate public-private partnerships.</b>				
<b>STRATEGY:</b>	Advertise and recruit applicants for appointment to advisory boards and committees.				
<b>Key Performance Indicator:</b>	Number of advisory boards and committees receiving appointments	34	33	33	33

**SUMMARY OF EXPENDITURES**

<b>GOVERNING BODY - COUNTY COMMISSIONERS</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$373,744	\$383,669	\$395,850
OPERATING EXPENSES	72,829	89,573	92,032
CAPITAL OUTLY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$446,573</b>	<b>\$473,242</b>	<b>\$487,882</b>

## **HUMAN RESOURCES**

The Human Resources Department brings together the fundamental resources required to effectively meet New Hanover County Government's commitment to serve citizens as customers. Staff is focused on serving the public by developing the most knowledgeable, experienced and dedicated professionals in local government. Effective communication, both internal and external, will ensure that government is as transparent, cost-effective and responsive as possible. Human Resources professionals strive to develop, maintain and continuously improve policies, processes and systems to support a dynamic workforce and the delivery of multiple services to employees, management, applicants for employment and the general public. The Department is the Talent Gateway to New Hanover County Government administration.

The Department functions as the focal point for the County commitment to serve our citizens as customers by supporting every employee's effort to practice an elevated customer focus. The Human Resources staff endeavors to address the needs of the County's workforce with relevant and timely information, communication and skillful assistance. Talent management specialists provide services to management and employees in such functional areas as strategic planning and organizational development, recruitment and selection, classification and compensation, benefits, wellness, employee relations, employee development and training, performance management and employee recognition.

### **FY12-13 ACCOMPLISHMENTS**

- Processed 15,823 applications for employment for 158 positions and referred 2,532 applicants for interviews.
- Recognized 15 employees with Gallery of Excellence and Rise to Excellence Awards.
- Gave 70 presentations at 14 elementary schools; teaching 1,750 3<sup>rd</sup> through 5<sup>th</sup> grade students about New Hanover County's history, geography, government structure and services.
- Placed 1st in the statewide Get Fit challenge. Over 81 North Carolina businesses and 5,000 employees participated. This challenge encouraged participants to increase their fitness level through various physical activity components and healthy eating. Our NHC Get Fit Challenge Group had tremendous results with improving our group fitness level by 29.81% resulting in a \$5,000 cash prize award.

### **KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Recognize and reward contribution.</b>				
<b>STRATEGY:</b>	Develop/continue departmental employee recognition programs.				
<b>Key Performance Indicator:</b>	% of employees recognized at departmental level	N/A	25%	19%	25%
<b>STRATEGY:</b>	Promote countywide formal and informal employee recognition programs				
<b>Key Performance Indicator:</b>	Number of employees recognized annually	N/A	25	12	30

**HUMAN RESOURCES CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	Promote and augment employee Wellness Programs to improve employee health, reduce healthcare costs to employees and employer, and enhance productivity.				
<b>Key Performance Indicator:</b>	% of County employee health plan participants who qualify for Wellness Incentive health insurance rates @ 85% or higher	N/A	N/A	78%	85%
<b>Key Performance Indicator:</b>	Employee Sick Leave Index (SLI) is <1 and/or less than prior year's ratio	N/A	0.95	1.03	<1%
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Support programs to improve educational performance.</b>				
<b>STRATEGY:</b>	Work with School System to increase student knowledge about County Government by providing County staff to present school-based programs supporting the Standard Curriculum civics learning objectives.				
<b>Key Performance Indicator:</b>	% of students in Grades 3-5 who participate in the program	N/A	64%	50%	65%
<b>Key Performance Indicator:</b>	% of teachers who rate the program as valuable or highly valuable	N/A	95%	100%	95%
<b>FOCUS AREA:</b>	<b>Strong Financial Performance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Control costs and manage to the budget.</b>				
<b>STRATEGY:</b>	Keep New Hanover County's annual health insurance cost increases below industry trend.				
<b>Key Performance Indicator:</b>	NHC Annual Health Insurance Cost less than Industry Trend (<1)	N/A	0.42	0.34	0.34
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Understand and act on citizen needs.</b>				
<b>STRATEGY:</b>	Develop sustained elevated focus on serving citizens and each other as customers.				
<b>Key Performance Indicator:</b>	% of employees who successfully attained certification in each of the 3 Customer Service levels	N/A	2%	25%	25%

**HUMAN RESOURCES CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Hire, develop and retain talented people.</b>				
<b>STRATEGY:</b>	Develop and implement comprehensive on-boarding process to facilitate the professional development and integration of new employees into the New Hanover County culture.				
<b>Key Performance Indicator:</b>	% of new regular employees who successfully complete their introductory period within six months	N/A	96%	94%	98%
<b>Key Performance Indicator:</b>	% of new or probationary employees who rate their employment satisfaction as satisfied or highly satisfied	N/A	N/A	N/A	85%
<b>Key Performance Indicator:</b>	Annual voluntary attrition / turnover rate less than 15%	N/A	7.8%	8.6%	7%
<b>Key Performance Indicator:</b>	Annual involuntary attrition / turnover rate less than 2%	N/A	0.55%	1.6%	1%
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	Leverage on-line training for efficient transfer of information, facts or data.				
<b>Key Performance Indicator:</b>	Ensure Cost of on-line training is less than or equal to traditional training costs	N/A	0.9	0.27	<1
<b>Key Performance Indicator:</b>	% of employees who have taken and passed at least one on-line course during the year	N/A	58%	26%	75%
<b>Key Performance Indicator:</b>	% of employees who rate the online program as valuable or highly valuable	N/A	75%	60%	85%
<b>Key Performance Indicator:</b>	% of employees' supervisors who rate the effectiveness of on-line training as valuable or highly valuable	N/A	N/A	N/A will begin FY14	85%

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**HUMAN RESOURCES CONTINUED**

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**SUMMARY OF EXPENDITURES**

<b>HUMAN RESOURCES</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$932,615	\$670,390	\$664,411
OPERATING EXPENSES	72,054	50,838	49,374
CAPITAL OUTLAY	14,931	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$1,019,600</b>	<b>\$721,228</b>	<b>\$713,785</b>

## INFORMATION TECHNOLOGY

The Information Technology Department provides countywide support and maintenance for over 200 computer applications, 1,700 desktop and laptop computers, a Geographic Information System (GIS) used by numerous County Departments and the public, an extensive data network, a comprehensive e-mail system, and a state-of-the-art telephone system. The Department is responsible for analyzing and implementing the electronic needs of all County Departments according to response time, storage requirements, hardware/software services, and ensuring that adequate training is available for users. The data network allows users to have access to systems at the state, County or Departmental level. In addition, access to the Internet provides users with valuable information obtained from around the world.

### FY12-13 ACCOMPLISHMENTS

- Upgraded several software packages in the County to increase the efficiency of staff including software used for Department of Social Services, Property Management and appraisal software for Tax office.
- Deployed over 300 new PCs to increase the speed of processing by County staff and to begin the switch-over to Windows 7 operating system.
- Expanded the County's wireless coverage to seven additional fire stations, additional locations within the Sheriff's Office, and two outdoor access points in the Youth Enrichment Zone downtown.
- Completed all of the necessary changes required to meet compliance with the Federal Criminal Justice Information Services Security Policy for our FBI audit in May.
- Implemented a County-wide training program for SharePoint and Excel and trained hundreds of County staff on the use of these two important applications.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	Enhance on-line options for Citizens to engage with New Hanover County.				
<b>Key Performance Indicator:</b>	Number of unique-site visitors to the County's streaming service	4130	2419	4980	5000
<b>Key Performance Indicator:</b>	Number of lists available for public subscription via the NHC4Me service	61	47	49	55
<b>STRATEGY:</b>	Continue investing in technology for conducting County business more efficiently and effectively.				
<b>Key Performance Indicator:</b>	% of Park reservations made on line	32%	10%	15%	25%
<b>Key Performance Indicator:</b>	% of Library facilities reserved via the web	60%	60%	65%	70%
<b>Key Performance Indicator:</b>	% of Tax bills paid online	25%	20%	25%	30%
<b>Key Performance Indicator:</b>	% of County departments using electronic document management through LaserFiche	50%	65%	85%	90%

**INFORMATION TECHNOLOGY CONTINUED**

**KEY PERFORMANCE INDICATORS CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Hire, develop and retain talented people.</b>				
<b>STRATEGY:</b>	Provide a work environment that enables staff to contribute and rewards those contributions.				
<b>Key Performance Indicator:</b>	Maintain staff retention rate of 90% or higher	87%	86%	83%	93%
<b>STRATEGY:</b>	Enable staff to learn new skills and continue to grow as professionals.				
<b>Key Performance Indicator:</b>	Offer at least 240 hours of on-site training opportunities for IT staff	280	200	280	280

**SUMMARY OF EXPENDITURES**

<b>INFORMATION TECHNOLOGY</b>			
	<b><u>ACTUAL FY11-12</u></b>	<b><u>ADOPTED FY12-13</u></b>	<b><u>ADOPTED FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$2,076,285	\$2,255,851	\$2,337,756
OPERATING EXPENSES	3,195,993	3,289,773	3,871,677
CAPITAL OUTLAY	61,950	378,000	280,000
<b>TOTAL EXPENDITURES:</b>	<b>\$5,334,228</b>	<b>\$5,923,624</b>	<b>\$6,489,433</b>

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## LEGAL - COUNTY ATTORNEY

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The County Attorney is appointed by the Board of County Commissioners to serve as its legal advisor. The County Attorney provides legal counsel and representation to the Board of County Commissioners, County Manager, County departments and County-appointed Boards and Commissions to ensure their activities conform to constitutional and County statutory requirements. This Department prepares all ordinances and resolutions adopted by the Board of County Commissioners, in addition to legislation proposed by the Board for enactment by the General Assembly. The department is also responsible for preparing and reviewing all of the County's legal documents, representing the County in all civil litigation, researching legal precedents and reviewing and enforcing County ordinances. This Office administers the execution process of all County contracts.

The Risk Management Division is responsible for identifying and evaluating exposure to accidental loss; developing reasonable and effective risk control policies and procedures and recommending appropriate methods of funding for accidental loss, including the purchase of property/liability insurance and/or retention of risk. Risk Management also offers a defensive driving class. In addition to servicing the needs of New Hanover County, the Risk Management Division provides the aforementioned services to the following entities:

- City of Wilmington
- Cape Fear Community College
- Cape Fear Public Transportation Authority dba WAVE
- Cape Fear Public Utility Authority
- New Hanover County Airport Authority
- New Hanover County Board of Education
- New Hanover Soil & Water Conservation District
- Coastal Care
- Alcoholic Beverage Control Board

### **FY12-13 ACCOMPLISHMENTS**

- Represented the County in Tax Appeals to the North Carolina Property Tax Commission.
- Represented the County Health Department in successfully defending County smoking policy related to an appeal of the policy.
- Provided excellent in-house and external customer service to the citizens who interact with the County through contracts, issues or inquiries.
- Provided Legal support for Interlocal Agreements and Municipal Financing for Airport Authority and Support for ABC Board, including board representation, property acquisition and personnel matters.
- Executed 668 contracts for New Hanover County.

**LEGAL - COUNTY ATTORNEY CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Compliance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Enhance Public Commitment to Meet Legal Obligations</b>				
<b>STRATEGY:</b>	To continue defending the County in lawsuits filed against the County and to initiate lawsuits to insure compliance with all County ordinances and regulations as evidenced by a successful litigation rate.				
<b>Key Performance Indicator:</b>	Lawsuits: # civil actions	20	15	15	15
<b>Key Performance Indicator:</b>	Lawsuits: # Tax Appeals NC Property Tax Commission	25	20	97	50
<b>Key Performance Indicator:</b>	Successful Litigation rate: civil actions	90%	90%	90%	90%
<b>Key Performance Indicator:</b>	Successful Litigation rate: Tax Appeals	80%	80%	80%	80%
<b>FOCUS AREA:</b>	<b>Comprehensive Due Diligence, Education and Professional Council</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Recognize/Avoid Legal Liabilities</b>				
<b>STRATEGY:</b>	To provide legal guidance and support to all County officials and departments as evidenced by annual workload indicators and to respond within 5 days.				
<b>Key Performance Indicator:</b>	Response Rate	99%	99%	99%	99%
<b>Key Performance Indicator:</b>	Workload indicators: Contracts reviewed and drafted	609	556	600	700
<b>Key Performance Indicator:</b>	Workload indicators: Ordinances/amendments	5	5	5	5
<b>Key Performance Indicator:</b>	Workload indicators: Real Property Acquisitions and	6	6	4	4

**SUMMARY OF EXPENDITURES**

<b>LEGAL - COUNTY ATTORNEY</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$858,769	\$873,620	\$919,407
OPERATING EXPENSES	53,026	66,373	64,280
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$911,795</b>	<b>\$939,993</b>	<b>\$983,687</b>

**NHC-TV AND PUBLIC AFFAIRS**

The NHC-TV and Public Affairs Department was created in 2013 to facilitate a collaborative and cohesive approach to organizational information generation, processing and sharing. This department is responsible for legislative affairs, public affairs, public information, County television, web management, and more. The Public Affairs Department strives to provide citizen and stakeholder access to relevant information in a timely manner working within the goal of most effectively representing all facets and services of the County. Internal communication is also an important part of our departmental efforts, as well as our organizational messaging and relationships beyond County lines.

**FY12-13 ACCOMPLISHMENTS**

NHC-TV and Public Affairs separated from the Administration-County Manager’s Office in April to become a separate department. Accomplishments are listed under the Administration-County Manager’s Office.

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety, and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Keep the public informed on important information.</b>				
<b>STRATEGY:</b>	Provide citizen and stakeholder access to relevant information in a timely manner.				
<b>Key Performance Indicator:</b>	% new visits NHC web site	N/A	76%	39%	40%
<b>Key Performance Indicator:</b>	Information sharing opportunities successfully disseminated to the public through County email	N/A	N/A	119,480	120,000
<b>Key Performance Indicator:</b>	Information sharing opportunities successfully disseminated to the public	N/A	N/A	564	575
<b>Key Performance Indicator:</b>	Information sharing opportunities successfully disseminated to the public through contracted external resources, i.e. print and radio	N/A	N/A	84	85
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Influence Legislation and external mandates to enhance local autonomy.</b>				
<b>STRATEGY:</b>	Develop and pursue a legislative agenda and strategy that benefits New Hanover County and its partner organizations.				
<b>Key Performance Indicator:</b>	% of legislative agenda items addressed during the legislative session(s)	N/A	N/A	75%	85%
<b>STRATEGY:</b>	Inform and engage County leadership, management and departments on legislative items of interest to the organization and its services.				
<b>Key Performance Indicator:</b>	% of internal engagement efforts in response to known legislative items of relevance to New Hanover County	N/A	N/A	99%	100%

**NHC-TV AND PUBLIC AFFAIRS CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	Effective County Government				
<b>KEY STRATEGIC OBJECTIVE:</b>	Leverage technology and information to maximize performance.				
<b>STRATEGY:</b>	Enhance options for citizens to engage with New Hanover County.				
<b>Key Performance Indicator:</b>	# visits New Hanover County web	N/A	1.3 M	1.2 M	1.3 M
<b>Key Performance Indicator:</b>	# of unique site visits to the County's website	N/A	507,264	517,140	525,000
<b>Key Performance Indicator:</b>	# of GovDelivery subscribers	N/A	7,606	13,065	15,000
<b>Key Performance Indicator:</b>	% engagement rate for GovDelivery	N/A	13%	53%	65%
<b>Key Performance Indicator:</b>	# of social network outreach efforts (Twitter, Face Book)	N/A	N/A	1,445	2,000

**SUMMARY OF EXPENDITURES**

<b>NHC-TV AND PUBLIC AFFAIRS</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$0	\$0	\$490,362
OPERATING EXPENSES	0	0	110,143
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600,505</b>

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**NON-DEPARTMENTAL**

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A detailed explanation of the items funded in Non-Departmental is provided below. A table summarizing totals per account follows the detailed explanation.

**Expenditures:**

**Salary Adjustment:** Included is \$1,095,000 for a 3% merit for one-half year equivalent to 1.5%, offset by a negative \$700,000 for salary lag, resulting in a net balance of \$395,000.

**Medical Insurance Expense:** Funds are included for administrative fees for Dental Insurance and the Flexible Spending account program, as well as the County's portion of retirees' medical expenses. Any consultant fees incurred related to these benefits are also included in this amount.

**FICA:** FICA on Long Term Disability insurance.

**Contracted Services:**

\$17,000	Employment Background Checks
17,500	Pre-employment and Random Drug Screening for Employees who are not in Sheriff's Office
2,500	Drug Screening (Sheriff's Office only)
5,000	Employee Assistance Program
17,500	Special Insurance
786	American Society of Composers, Authors and Publishers
8,050	Two Department Employee follow-up surveys
125,000	Pay and Classification Study (does not include implementation)
<u>\$193,336</u>	<u>TOTAL</u>

**Contracted Services – WAY Clinic:** Funds are included for operation of an on-site clinic to address minor health issues and preventive wellness program for County employees. The operation of the program is expected to reduce the cost of medical claims in FY13-14.

\$157,248	Practitioner
36,288	Medical Office Assistant
108,000	Program Administrative Fee
7,200	Reference Labs
55,500	Health Risk Assessments
4,500	PSA Tests
2,400	Miscellaneous Supplies
5,250	Flu Shots
<u>\$376,386</u>	<u>TOTAL</u>

**Service/Retirement Awards:** In FY12-13 the adopted budget was \$10,950. The FY13-14 requested amount was the same at \$10,950. The FY13-14 adopted amount is \$8,213.

**Enhancements:** Enhancements are requests for items that are not in the previous year's budget. Non-Departmental had a total of \$180,080 in enhancement requests as follows:

- Requested \$20,500 for various employee appreciation events. This was reduced to \$10,000 and moved to the employee appreciation line in the adopted budget.
- Requested \$34,580 to improve the countywide training program. This request was not included in the adopted budget.
- Requested \$125,000 for a Pay and Classification Study (does not include implementation). This was included in the adopted budget and moved to the contracted services line.

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**NON-DEPARTMENTAL CONTINUED**

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**Wellness and You Program:** The Wellness and You (WAY) program was created in 2008 to encourage and motivate employees to make better lifestyle choices as it relates to physical activity, healthy diet, tobacco cessation, and preventive care. The WAY program has three main components: Health Risk Assessment, Physical Activity and Wellness Education. For FY11-12, Human Resources received \$15,000 to continue the program. For FY12-13, \$15,000 was included in the adopted budget. However, due to budget constraints, only \$7,500 is included in the adopted budget for FY13-14.

**Miscellaneous:** Funds used to purchase small items that are needed during the fiscal year, such as meeting supplies and other items, which do not pertain to one department or function. An amount of \$109,357 is included in the adopted budget.

**Training:** Funds in the amount of \$3,000 are budgeted for table talk, miscellaneous meetings, team meetings and retreats.

**Countywide Training:** Funds in the amount of \$40,500 are for in-house mandatory web-based training, optional core courses and supervisory training.

**Insurance and Bonds:** Estimate of funds that will be required for insurance and bonds for County programs and operations.

\$2,125	Liquor Liability
262	Automobile
60,058	Law & Public Officials
105,817	Excess Workers' Compensation
<u>\$168,262</u>	<u>TOTAL</u>

**Insurance Deductible:** Estimate of funds that will be required for deductibles not covered by insurance.

**Unemployment – Employment Security Commission:** An annual estimate for FY13-14 is \$673,383.

**Workers Compensation:** Estimate of funds that will be required for Workers Compensation.

**City of Wilmington:** In accordance with the Commissioners' approval (December 2008), funding for 50% of the cost of the "Safe Light" program up to \$200,000 is included. Assumption is that \$100,000 will be rolled over from FY12-13. The remaining \$100,000 is budgeted for FY13-14.

**Contribution to WAVE:** Wave Transit was established by merging the Wilmington Transit Authority and New Hanover Transportation Services on July 1, 2004. The system provides efficient, affordable transportation services to residents of the County, meeting the special needs of the elderly, disabled, Work First and Medicaid participants, working poor, clients of human service agencies, and the general public. Funding is adopted in the amount of \$140,000.

**Contingencies:**

No funds budgeted for contingencies.

**Economic Development:**

As part of the Strategic Plan, the Commissioners decided to set aside a sum of funds each year for economic development. Total funds for FY13-14 in economic development are \$653,000.

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**NON-DEPARTMENTAL CONTINUED**

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**Transfers to Other Funds:**

Funds are transferred from the General Fund to other funds or capital projects to offset operating expenditures or expenditures of a particular project.

**FY11-12 Actual**

- Transfers Total \$937,034. Transfers to Trust and Agency Funds total \$812,035. The transfer of \$512,034 represents the County's cost of a special retirement fund required by the state for the Sheriff's Office. An amount of \$300,000 is budgeted as a transfer for Other Post-Employment Benefits (OPEB). Transfer to reappraisal fund is \$125,000.

**FY12-13 Adopted Budget**

- Transfers Total \$918,335. Transfers to Trust and Agency Funds total \$918,335. The transfer of \$518,335 represents the County's cost of a special retirement fund required by the state for the Sheriff's Office. An amount of \$400,000 is budgeted as a transfer for Other Post-Employment Benefits (OPEB).

**FY13-14 Adopted Budget**

- Transfers Total \$1,718,386. Transfers to Trust and Agency Funds total \$1,068,386. The transfer of \$568,386 represents the County's cost of a special retirement fund required by the state for the Sheriff's Office. An amount of \$500,000 is budgeted as a transfer for Other Post-Employment Benefits (OPEB). Transfer to Capital projects is \$350,000. Transfer to reappraisal fund is \$300,000.

**Debt Service:**

**Principal on Bonded Debt and Interest on Bonded Debt:** Debt service consists of the principal and interest on bonded debt. The County may select what revenues are used to meet debt service obligations, but it must appropriate the whole amount estimated. General Fund payments of \$14,327,001 are budgeted.

**Installment Debt:** General Fund payments of \$14,136,076 are budgeted.

**Bond Service Charges:** Estimated costs related to issuance of bonds.

**NON-DEPARTMENTAL CONTINUED**

**SUMMARY OF EXPENDITURES**

	FY11-12 ACTUAL	FY12-13 ADOPTED	FY13-14 ADOPTED
<b>EXPENDITURES:</b>			
SALARY ADJUSTMENT	\$ 0	\$ -100,000	\$ 395,000
MEDICAL INSURANCE	1,497,779	1,165,320	1,281,852
FICA	0	18,000	0
CONTRACTED SERVICES	54,872	70,240	193,336
CONTRACTED SERVICES-WAY CLINIC	383,494	400,066	376,386
SERVICE AND RETIREMENT AWARDS	10,677	10,950	8,213
EMPLOYEE APPRECIATION	0	0	10,000
WELLNESS PROGRAM	13,668	15,000	7,500
MISCELLANEOUS	41,674	170,637	109,357
COUNTYWIDE TRAINING <sup>1</sup>	44,361	40,500	43,500
INSURANCE & BONDS	148,885	143,988	168,262
INSURANCE DEDUCTIBLE REIMB	78,812	150,000	100,000
UNEMPLOYMENT-EMPL SEC COMM	304,268	350,000	673,383
WORKERS COMPENSATION	698,559	750,000	750,000
CITY OF WILMINGTON	184,672	200,000	100,000
CONTRIBUTION TO WAVE	139,539	250,000	140,000
<b>TOTAL NON-DEPART EXPENSES:</b>	<b>\$ 3,601,258</b>	<b>\$ 3,634,701</b>	<b>\$ 4,356,789</b>
<b>CONTINGENCIES:</b>			
	<b>\$ 0</b>	<b>\$ 535,000</b>	<b>\$ 0</b>
ECONOMIC DEVELOPMENT	\$ 650,000	\$ 400,000	\$ 0
BRANDING WILMINGTON FOR FILM <sup>2</sup>	0	0	25,000
WILMINGTON BUSINESS DEVELOPMENT <sup>2</sup>	134,160	134,160	136,977
DOWNTOWN WILMINGTON INC <sup>2,3</sup>	50,000	50,000	25,000
ECONOMIC STRATEGY <sup>2</sup>	0	0	7,290
PUBLIC-PRIVATE PARTNERSHIP <sup>2</sup>	0	0	323,000
SE ECONOMIC DEVELOPMENT <sup>2</sup>	20,267	20,267	20,267
WILM REGIONAL FILM COMMISSION <sup>2</sup>	109,585	113,092	115,466
<b>ECONOMIC DEVELOPMENT:</b>	<b>\$ 964,012</b>	<b>\$ 717,519</b>	<b>\$ 653,000</b>
<b>TRANSFERS TO OTHER FUNDS:</b>			
TRANS. TO CAPITAL PROJECTS			350,000
TRANS. TO TRUST/AGENCY	812,034	918,335	1,068,386
TRANS. TO REAPPRAISAL FUND	125,000	0	300,000
<b>TOTAL TRANSFERS:</b>	<b>\$ 937,034</b>	<b>\$ 918,335</b>	<b>\$ 1,718,386</b>
<b>DEBT SERVICE:</b>			
PRINCIPAL ON BONDED DEBT	\$ 7,721,390	\$ 7,627,965	\$ 7,616,669
INTEREST ON BONDED DEBT	5,574,832	7,131,007	6,710,332
INSTALLMENT LEASE	14,317,874	14,422,837	14,136,076
BOND SERVICE CHARGES	20,620	16,770	17,540
<b>TOTAL DEBT SERVICE:</b>	<b>\$ 27,634,716</b>	<b>\$ 29,198,579</b>	<b>\$ 28,480,617</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,137,020</b>	<b>\$ 35,004,134</b>	<b>\$ 35,208,792</b>

<sup>1</sup> Regular Training is combined with Countywide Training.

<sup>2</sup> In FY13-14, these items reclassified from outside agencies to economic development or are new economic development categories.

<sup>3</sup> Commissioners approved rolling over \$12,500 from FY12-13 to FY13-14.

## **PROPERTY MANAGEMENT**

Property Management performs maintenance, repair, renovations, custodial services and energy conservation measures in facilities owned by New Hanover County. The department also maintains the County's fleet of vehicles, recommends vehicle replacements, and purchases new vehicles.

Signs for County streets and regulatory signage for County properties are fabricated and installed by the department.

Key elements of Property Management's facility management services are the department's computerized work order and building automation systems. The work order system allows departments to key various work requests and view the status of those requests as they are processed. The automation systems installed in 26 County buildings aid in trouble shooting HVAC units and lighting and provide data that measures their energy usage. This information enables the department to identify and implement viable energy conservation measures.

### **FY12-13 ACCOMPLISHMENTS**

- Renovated space in the Government Center to house a satellite office for the Register of Deeds to increase public access to this department. In addition, work space for seven Department of Social Services Home Assistance employees was also added.
- Certified five trade specialists and two supervisors in Building Operations. The Building Operator Certification Training program is a nationally recognized credential for building operators and maintenance personnel which emphasizes energy efficiency and management skills. In addition the training is designed to incorporate all trades that interact in a building into a team that produces an efficient and comfortable work environment.
- Continued replacement of HVAC units in the Judicial Building with energy efficient water source heat pump units designed to control humidity, improving indoor air quality and controlling harmful microbial growth. Property Management was able to decrease the cost of this project by performing the electrical and control work internally and within normal work hours to decrease overtime.
- Upgraded all 790 internal lights and fixtures in the Social Services Building to more energy efficient lighting system.
- Installed a reflective cool roof on the Tri County Facility (The Harbor) which will transfer less heat into the building and save energy costs.

### **KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVES:</b>	<b>Increase efficiency and quality of key business processes. Leverage technology and information to enable performance.</b>				
<b>STRATEGY:</b>	Provide quality maintenance				
<b>Key Performance Indicator:</b>	Preventive maintenance as a % of all work orders	N/A	55%	80%	80%
<b>STRATEGY:</b>	Continue to provide basic automotive service in two (2) hours.				
<b>Key Performance Indicator:</b>	Average time to perform basic automotive service	45 Mins	45 Mins	45 Mins	45 Mins

**PROPERTY MANAGEMENT CONTINUED**

**KEY PERFORMANCE INDICATORS CONTINUED**

KEY PERFORMANCE INDICATORS (KPIS)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREAS:</b>	Intelligent Growth and Economic Development Effective County Management				
<b>KEY STRATEGIC OBJECTIVES:</b>	Build and Maintain Infrastructure. Leverage technology and information to enable performance.				
<b>STRATEGY:</b>	Use MicroMain to reduce the time required to resolve building and grounds maintenance issues and allow technicians to address emerging issues before they become critical.				
<b>Key Performance Indicator:</b>	Number of routine work orders (all trades)	9,467	8,832	8,569	8,700
<b>Key Performance Indicator:</b>	Average number of days between "requested" and "completed" work orders	7	7.7	6	5
<b>Key Performance Indicator:</b>	% of all work orders completed on time	N/A	70%	92%	90%
<b>STRATEGY:</b>	Implement projects that will improve the efficient use and conservation of energy.				
<b>Key Performance Indicator:</b>	Number of County maintained buildings	43	64	68	68
<b>Key Performance Indicator:</b>	Number of buildings with "Energy Star" qualifications	1	1	0	1
<b>Key Performance Indicator:</b>	Number of buildings upgraded to LED exit lights	0	0	7	20
<b>Key Performance Indicator:</b>	Energy efficient measures taken on retrofits and upgrades of all HVAC and electrical systems	4	12	23	39
<b>Key Performance Indicator:</b>	Permanent annual reduction in electricity KWH as result of upgrades	N/A	779,928	1,824,343	1,000,000

**SUMMARY OF EXPENDITURES**

<b>PROPERTY MANAGEMENT</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$3,570,619	\$3,600,409	\$3,866,052
OPERATING EXPENSES	5,413,670	5,870,569	5,749,101
CAPITAL OUTLAY	416,240	1,582,848	1,015,218
<b>TOTAL EXPENDITURES:</b>	<b>\$9,400,529</b>	<b>\$11,053,826</b>	<b>\$10,630,371</b>

**REGISTER OF DEEDS**

The Register of Deeds Department is responsible for recording, indexing, preserving and maintaining real property documents, financing statements, birth, death, marriage, military discharge and notary public records in accordance with North Carolina General Statutes and local ordinances. The department assists attorneys, paralegals, realtors, surveyors, banking officers and the general public with the retrieval of these permanent records and issues certified copies to the recipient. The Registrar of Deeds is an elected position.

**FY12-13 ACCOMPLISHMENTS**

- Opened Register of Deeds Satellite Office at the Government Center Complex.
- Implemented Phase 1 & 2 of Deed Book Repair and Restoration Project.
- Extended Register of Deeds' public service hours to 8:00 a.m. to 5:00 p.m.
- Designated Rear Area Parking for citizens and new Moms.
- Installed new Customer Service Window at Downtown-Location to assist citizens with Register of Deeds and County related services.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase efficiency and quality of key business processes.</b>				
<b>STRATEGY:</b>	To reduce the time frame between recording and permanent indexing.				
<b>Key Performance Indicator:</b>	Time from recording to permanent indexing	N/A	25 days	3 days	2 days
<b>STRATEGY:</b>	Process certified copies for public and mail requests within 1 business day.				
<b>Key Performance Indicator:</b>	% of copies mailed within 1 business day	100%	100%	100%	100%
<b>STRATEGY:</b>	To process efficiently the total number of documents recorded in fiscal year.				
<b>Key Performance Indicator:</b>	# of documents recorded	37,780	40,385	48,297	55,000
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	To increase e-recording submissions.				
<b>Key Performance Indicator:</b>	# of documents recorded by e-record	7,185	8,975	14,426	20,000
<b>STRATEGY:</b>	To search index images within 2 minutes utilizing computer system.				
<b>Key Performance Indicator:</b>	Time to search index image	26 seconds	19 seconds	15 seconds	15 seconds

**REGISTER OF DEEDS CONTINUED**

**SUMMARY OF EXPENDITURES AND REVENUES**

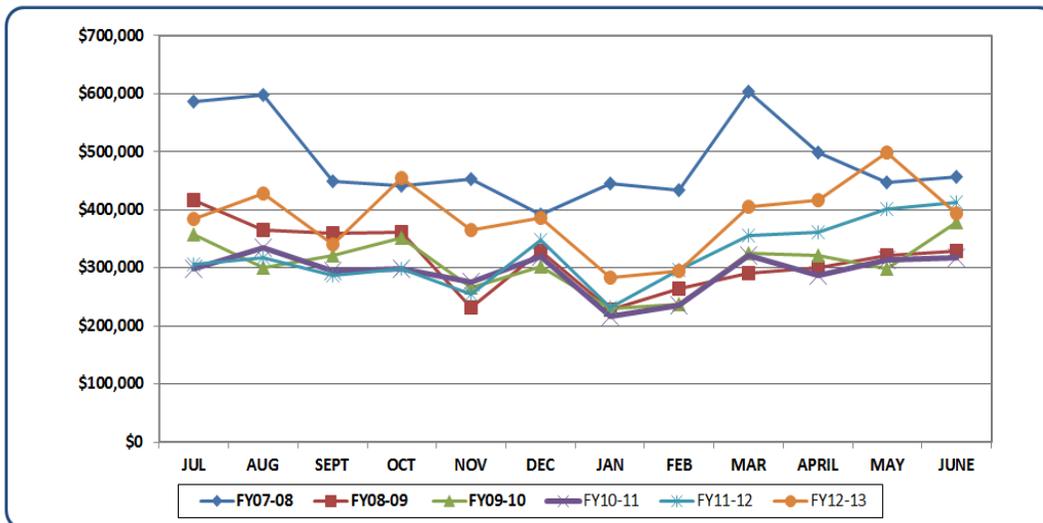
**REGISTER OF DEEDS**

	<u>ACTUAL</u> <u>FY11-12</u>	<u>ADOPTED</u> <u>FY12-13</u>	<u>ADOPTED</u> <u>FY13-14</u>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$841,365	\$893,708	\$895,348
OPERATING EXPENSES	205,179	131,737	230,091
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$1,046,544</b>	<b>\$1,025,445</b>	<b>\$1,125,439</b>
<b>TOTAL REVENUES:</b>	<b>\$2,406,108</b>	<b>\$2,388,396</b>	<b>\$2,669,451</b>
<b>TOTAL NET COST:</b>	<b>-\$1,359,564</b>	<b>-\$1,362,951</b>	<b>-\$1,544,012</b>

**REGISTER OF DEEDS - Automation Enhancement & Preservation Fund**

	<u>ACTUAL</u> <u>FY11-12</u>	<u>ADOPTED</u> <u>FY12-13</u>	<u>ADOPTED</u> <u>FY13-14</u>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$0	\$0	\$0
OPERATING EXPENSES	38,575	94,000	174,000
CAPITAL OUTLAY	223,762	0	372,500
<b>TOTAL EXPENDITURES:</b>	<b>\$262,337</b>	<b>\$94,000</b>	<b>\$546,500</b>
<b>TOTAL REVENUES:</b>	<b>\$111,868</b>	<b>\$94,000</b>	<b>\$546,500</b>
<b>TOTAL NET COST:</b>	<b>\$150,469</b>	<b>\$0</b>	<b>\$0</b>

**COMPARISON OF FY12-13 GROSS REVENUE COLLECTIONS TO FIVE PRIOR FISCAL YEARS <sup>1</sup>**



<sup>1</sup> Decrease in revenue from FY07-08 reflects the drop in real estate transactions and the general economic downturn in the County. These are total receipts without reflecting any state remittances.

## TAX

The Tax Department is responsible for obtaining, developing, analyzing and maintaining records necessary for the appraisal, assessment, billing, collection and listing of taxes associated with real and personal property within the jurisdiction of the County and municipalities according to the State of North Carolina General Statutes. The Tax Department is required to provide information and research, as well as maintain records for the North Carolina Department of Revenue. It also provides statistical information for General Assembly analysts. The Department serves as the staff liaison to the Board of Equalization and Review.

Reappraisals are required to be conducted every 8 years by state-certified appraisers to establish the market value of property. Land Records maintains ownership records and Geographic Information System (GIS) mapping of property maps for property tax purposes. Listing processes all listing information reported by property owners, assesses market value of personal property and reviews taxpayer listings for noncompliance with legal requirements. The Collections Division has the responsibility to collect all current and delinquent property taxes and is responsible for administering the Room Occupancy Tax, Privilege License Tax and Gross Receipts Vehicle Tax.

### FY12-13 ACCOMPLISHMENTS

- Maintained a collection rate in excess of 98% in all jurisdictions.
- Ranked 4th statewide in collections when comparing the 10 largest counties by population.
- Exceeded the 2012 County personal property projection by 4%.
- Billed 181,000 motor vehicle tax bills, generating approximately 5,000 new billable accounts.
- Completed 6,000 appeals by mid-July before Tax Bills were generated.
- Completed 75% of the remapping effort of the GIS database to reinforce the credibility and accuracy of the information provided to our Citizens, Register of Deeds and other departments.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Strong Financial Performance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Maintain strong financial reserves.</b>				
<b>STRATEGY:</b>	Assign accurate values to all real property in New Hanover County.				
<b>Key Performance Indicator:</b>	Assessment/sales ratio	115%	115%	97%	95%
<b>STRATEGY:</b>	Collect all taxes due New Hanover County and the municipalities of Wilmington, Wrightsville Beach, Carolina Beach and Kure Beach, maintaining a collection rate of 98% or higher.				
<b>Key Performance Indicator:</b>	Collection Rate: New Hanover County	98.69%	98.56%	98.50%	98.40%
<b>Key Performance Indicator:</b>	Collection Rate: New Hanover County Fire	98.55%	98.43%	98.50%	98.40%
<b>STRATEGY:</b>	Create and maintain accurate records in the database for New Hanover County's Geographic Information System.				
<b>Key Performance Indicator:</b>	% of deeds/transfers processed within 10 working days	99%	99%	99%	99%
<b>Key Performance Indicator:</b>	% of plats completed within 30 days	98%	98%	99%	99%
<b>STRATEGY:</b>	Discover, assess and bill unlisted personal property within New Hanover County.				
<b>Key Performance Indicator:</b>	# of Discoveries of new unlisted property	2,554	5,819	1,423	3,348

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**TAX CONTINUED**

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**SUMMARY OF EXPENDITURES**

<b>TAX</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$2,392,641	\$2,589,715	\$2,603,722
OPERATING EXPENSES	981,773	683,633	804,829
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$3,374,414</b>	<b>\$3,273,348</b>	<b>\$3,408,551</b>

<b>TAX - Reappraisal Reserve Fund</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$0	\$0	\$0
OPERATING EXPENSES	0	0	300,000
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>

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## HEALTH DEPARTMENT

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The Health Department provides quality healthcare, preventive medical and dental services and environmental protection for New Hanover County citizens. It is one of the first accredited Health Departments in the State of North Carolina and was reaccredited in 2008 and 2012. Health Department programs include:

**Environmental Health Services** inspects and monitors restaurants and other eating establishments to minimize the risk of disease transmission through the consumption of food. Inspects and monitors lodging facilities, institutions and swimming pools to determine conformance with health and environmental standards. Conducts site/soil evaluations to determine suitability for on-site sewage systems and/or private water supplies, and inspects construction/installation of wastewater systems.

**Vector Control** assesses and implements methods/projects to control mosquito, tick and other insect vector populations in New Hanover County.

**Personal Health Services** provides clinical services Monday through Friday with same day appointments available. The following personal health services are provided:

**Clinical Services** includes immunizations, international travel medications, Colposcopy services, tuberculosis screening, pregnancy testing, breast and cervical cancer screening, family planning for birth control (and vasectomy counseling), sexually transmitted disease treatment, HIV testing and limited physicals, well child check-ups and refugee health services.

**Care Coordination for Children (CC4C)** provides case management, home visitation, developmental screening, monitoring of children's health needs (birth to age 5 years) and parenting education. These programs are geared toward providing resources and early intervention services. In-home family counseling provides psychological services for families with children ages birth to 5 years.

**Community Services** includes the surveillance, investigation and control of reportable diseases, such as tuberculosis, hepatitis, and shigellosis. The Rabies Prevention program provides education on rabies disease, prevention and post-exposure prophylaxis to victims of various animal exposure situations. Clinical services are provided at the Good Shepherd Homeless Shelter medical clinic. The Childhood Lead Poisoning Prevention Program monitors children with elevated blood lead tests. The Mobile Dental Unit provides both preventive and restorative dental services to children 3 to 18 years old at elementary schools in New Hanover and Brunswick Counties.

**Laboratory** performs medical and environmental testing to support the Health Department clinic, Women, Infants and Children (WIC) program, environmental health and community health services. Our lab is certified by the North Carolina Department of Health and Human Services, Clinical Laboratory Improvement Amendments (CLIA) standards and the Commission of Laboratory Accreditation (COLA).

**Maternal Health** includes home visits, prenatal and postpartum, childbirth classes, nutrition and psychosocial counseling.

**Nutrition Services** includes the WIC program, the general nutrition program, breastfeeding education, support and peer counseling. Nutrition counseling is provided, along with food or formula vouchers, for qualified women and children.

**Pregnancy Care Management (PCM)** provides case management for pregnant women who meet high risk criteria.

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## HEALTH DEPARTMENT CONTINUED

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**School Health** provides nursing services in public schools, offering health screening, coordination of healthcare and health promotion.

**School Mental Health** provides mental health therapists in 15 elementary and middle schools, offering evaluations, individual and family therapy.

**Administrative Support Services** - The Administrative Support Manager oversees this Division, which provides Health Insurance Portability and Accountability Act (HIPAA) Security and Privacy compliance, along with the following services:

**Customer Care** provides clinic appointment scheduling services, patient registration, interpreting services and medical records services to include releases of patient information.

**Program Support** provides administrative support to various programs throughout the Health Department to include Vital Records, Environmental Health and Vector Control.

**Human Resources** provides on-site support to all Health Department staff, payroll and benefit administration, and representation for the department on the County Human Resources Interfaces group.

**Business Office** – The Assistant Finance Director oversees billing and fiscal operations, contracts, grants and expenditure reporting. Fiscal responsibilities include budget management, travel requests, purchasing, and accounts payable.

**Health Programs Administration (HPA)** - The Deputy Health Director oversees this Division of the Health Department. The HPA division is responsible for overseeing quality improvement efforts, policy development, facilities, staff training, media inquiries, processing internal disciplinary matters and supervision of the following areas:

**Health Preparedness Coordinator** is responsible for emergency preparedness planning, communication, exercise and resource development.

**Health Promotion** provides educational and outreach services promoting safe and healthy lifestyles through injury prevention, tobacco prevention, general health education and HIV outreach testing program.

### **FY12-13 ACCOMPLISHMENTS**

- Administered 6,754 flu vaccinations, an increase of 2,068, or 44.13%, over the prior year by holding extensive flu outreach clinics at numerous sites in the community including elementary and middle schools.
- Treated 985 unduplicated dental patients, the highest since the Mobile Dental Unit's (MDU) inception in 2006 and a 7.4% increase over the prior year. The MDU provides access to students at 8 schools in New Hanover and Brunswick Counties improving their dental health and well-being of school aged children in our two counties.
- Received a Model Practice Award from the National Association of County and City Health Officials (NACCHO) in recognition of New Hanover County's Mosquito Control Policy and Practice. The innovative approach communicates the purpose for mosquito control and exemption procedures for those desiring exclusion. The written policy is the first in the state and serves as a model for North Carolina.

**HEALTH DEPARTMENT CONTINUED**

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIS)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	To have at least 75% of eligible WIC population receiving WIC services.				
<b>Key Performance Indicator:</b>	% of WIC eligible clients receiving services	72%	73%	66%	80%
<b>STRATEGY:</b>	To increase immunization rates from birth to 2 years old to 95%.				
<b>Key Performance Indicator:</b>	Clinic Assessment Software Application (CASA) rates	98%	96%	95%	95%
<b>STRATEGY:</b>	To have at least 60% of all clients admitted to School Mental Health program successfully complete their treatment goals.				
<b>Key Performance Indicator:</b>	% of services completed and goals met	64%	68%	63%	65%
<b>STRATEGY:</b>	To serve at least 800 unduplicated clients in the Care Coordination for Children (CC4C) and Pregnancy Care Management (PCM) programs annually.				
<b>Key Performance Indicator:</b>	# of unduplicated clients per year	CC4C - 683 PCM - 623	CC4C - 685 PCM - 1193	CC4C - 900 PCM - 1092	CC4C - 800 PCM - 1000
<b>STRATEGY:</b>	To reduce the number of children without an established dental home, the number of new patients receiving services in the Mobile Dental Unit will increase at least 2% per year.				
<b>Key Performance Indicator:</b>	# of new patients per year / % of new patients per year	381/-24.7%	566/48.56%	474/16.25%	474/2.11%
<b>STRATEGY:</b>	To obtain new diabetic care plans for at least 97% of students with diabetes in New Hanover County School System.				
<b>Key Performance Indicator:</b>	% of diabetic care plans given to diabetic students	97%	100%	99%	N/A
<b>STRATEGY:</b>	To ensure vision care for diabetic students in New Hanover County School System.				
<b>Key Performance Indicator:</b>	% of referred students securing eyecare	N/A	N/A	N/A	75%
<b>STRATEGY:</b>	To control vector-borne illnesses by applying larvicide to mosquito habitats.				
<b>Key Performance Indicator:</b>	Spray hours	551	452	365	450
<b>Key Performance Indicator:</b>	Acres larvicided	578.5	154.5	294	300
<b>Key Performance Indicator:</b>	# sites larvicided	N/A	343	331	300

**HEALTH DEPARTMENT CONTINUED**

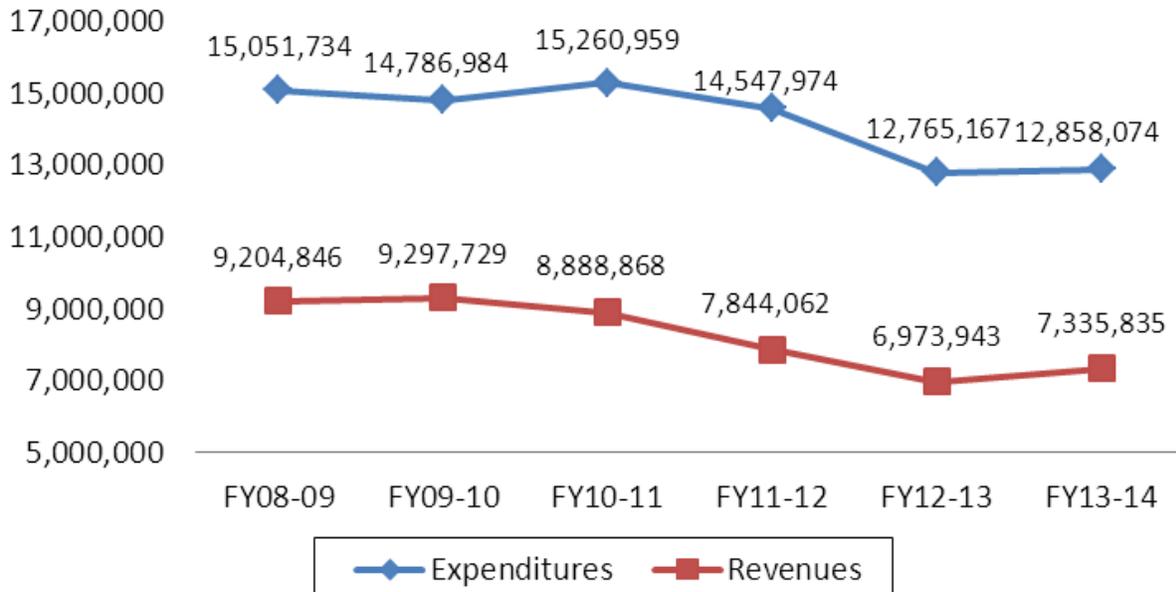
<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Projected</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Keep the public informed on important information.</b>				
<b>STRATEGY:</b>	To have 100% of category I, II, III, and IV food and lodging institutions inspected.				
<b>Key Performance Indicator:</b>	% of food service, lodging and institutional establishments inspected each month and reported on the website	100%	100%	100%	100%
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Develop, maintain and implement comprehensive plans for land use, economic development, infrastructure and environmental programs.</b>				
<b>STRATEGY:</b>	To have 95% of septic and well permit requests completed within two weeks.				
<b>Key Performance Indicator:</b>	% of services completed in time frame	N/A	99%	99%	100%

**SUMMARY OF EXPENDITURES AND REVENUES**

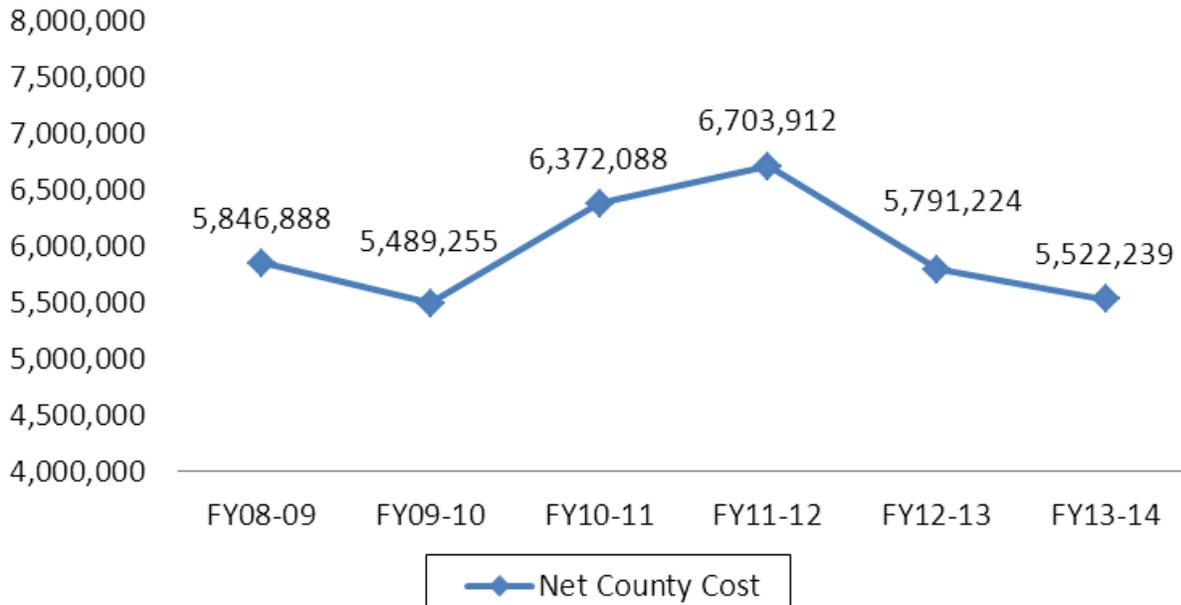
<b>HEALTH DEPARTMENT</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$11,786,290	\$10,966,554	\$11,240,362
OPERATING EXPENSES	1,806,455	1,793,613	1,617,712
CAPITAL OUTLAY	85,095	5,000	0
<b>TOTAL EXPENDITURES:</b>	<b>\$13,677,840</b>	<b>\$12,765,167</b>	<b>\$12,858,074</b>
<b>TOTAL REVENUES:</b>	<b>\$8,200,266</b>	<b>\$6,973,943</b>	<b>\$7,335,835</b>
<b>NET COUNTY COST:</b>	<b>\$5,477,574</b>	<b>\$5,791,224</b>	<b>\$5,522,239</b>

**NEW HANOVER COUNTY HEALTH DEPARTMENT  
EXPENDITURES AND REVENUES AND NET COUNTY COST**

**HEALTH DEPARTMENT ADOPTED EXPENDITURES & REVENUES**



**HEALTH DEPARTMENT ADOPTED NET COUNTY COST**



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## SENIOR RESOURCE CENTER

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The New Hanover County Senior Resource Center was established as a County agency in 1983 as the Department of Aging. The name was changed in 2008 to better reflect the objective to offer ease of access and direct services to the older adult population of the County. Services and programs offered by the department include:

**Life Enrichment Program (LEP):** Provides quality and responsive services to older adults and their families. It is the goal of this program to promote social, physical, economic and emotional well-being, while encouraging maximum independence and improving the quality of life for older adults and their caregivers. Services provided by LEP include five areas of focus:

Information Services: The gateway to assistance

Home Based Services: Bringing resources to the door

Protection & Advocacy: Ensuring the right to safety and dignity

Health Independence Services: Promoting wellness

Community Enrichment: Enhancing quality of life

**Nutrition Programs:** Provides a nutritionally-balanced noon meal, educational programming, and socialization to seniors 60 and over on-site at the Senior Center (Congregate) and delivering meals to home-bound seniors (Home Delivered Meals - HDM).

**Transportation Services:** Provides transportation services to dialysis, medical appointments, nutrition site, and group shopping trips.

**Senior Center Operations:** Serves as a multi-purpose facility for educational, recreational, and wellness programs. Also serves as a central voting location.

**Retired and Senior Volunteer Program (RSVP) and Foster Grandparent Volunteer Program (FGP):** Encourages seniors to volunteer and share their knowledge and experience in a variety of locations throughout the County. Two popular programs are Senior Health Insurance Information Program (SHIIP) and Volunteer Income Tax Assistance (VITA). The volunteers also maintain the Special Needs Registry database and a team of volunteers to call Special Needs clients in the event of impending disaster.

**Contracted paraprofessional services:** Utilizes grant funds to coordinate in-home and adult day care services, assisting older adults and/or family with essential home management and personal care tasks enabling the individual to remain independent and avoid premature institutionalization.

### **FY12-13 ACCOMPLISHMENTS**

- Retained “**Senior Center of Excellence**” status. The NHC-SRC was one of the first senior centers in North Carolina to attain “Center of Excellence” in 2001. We were re-certified in 2004, 2007, and most recently in June, 2012. There are 161 senior centers in North Carolina, 79 have attained the status of “Centers of Excellence”, 4 are “Centers of Merit”, and 78 have not attained Merit or Excellence. Excellence is identified by best practices in five major operational areas: 1) outreach and access to services; 2) programs and activities; 3) planning, evaluation, and input from older adults; 4) staffing; 5) operations and physical plant.
- Launched the new Life Enrichment Program. A dedicated team of Social and Case Workers offering seniors the best quality of life while maintaining their independence within their home. This is accomplished following an assessment with the individual and their family to identify their social, emotional and psychological needs and strengths. Services to promote the well-being and quality of life include transportation, home delivered meals, long-term planning, housing, Senior Center activities and congregate meals, collaborating with community based providers, i.e.: behavioral health or hospice providers, legal, home repairs. Offering assistance to the family caregivers gives them confidence, respite and support to maintain their own well-being while caring for their loved one. The Team provided information, referral and case assistance to 1,497 seniors, served 12,345 congregate meals, delivered 70,521 home delivered meals and 5,400 frozen meals to home-bound seniors who are on the HDM waiting list, and scheduled 14,945 trips for medical, shopping and nutrition clients.
- Served as a one-stop-voting site (18,300 voters) second only to the Government center and a Primary site with 850 voters.

**SENIOR RESOURCE CENTER CONTINUED**

**FY12-13 ACCOMPLISHMENTS CONTINUED**

- Mobilized volunteers: a total of 1,063 RSVP volunteers donated 161,640 hours to NHC, 16 SHIP volunteers counseled 635 at the Medicare Walk-in-Clinic, VITA volunteers prepared 6,924 State and Federal tax returns with total Federal refunds equaling \$2,663,494 and State refunds equaling \$588,757, and 52 volunteers called 720 individuals on Special Needs Registry to update their profiles for accuracy and currency in the event of a disaster event (i.e. a hurricane).

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Provide health and wellness education, programs and services. Understand and act on citizen needs.</b>				
<b>STRATEGY:</b>	To provide safe, nutritionally-balanced meals to the elderly and frail population of our County.				
<b>Key Performance Indicator:</b>	Unit cost: per home-delivered meal/per congregate meal	\$7.71/\$8.98	\$7.41/\$8.98	\$5.59/\$9.76	\$6.63/\$12.94
<b>STRATEGY:</b>	To provide transportation services for social, recreational and wellness needs.				
<b>Key Performance Indicator:</b>	Unit cost per transportation trip	\$12.85	\$10.37	\$12.16	\$10.05
<b>STRATEGY:</b>	To identify, evaluate and educate the "At Risk/Special Needs" senior residents of New Hanover County who may be in grave danger during a disaster.				
<b>Key Performance Indicator:</b>	Targeted residents attending or registered in programs	23,066	24,010	17,954	18,000
<b>STRATEGY:</b>	To provide tax assistance to seniors through the work of RSVP volunteers in the VITA Income Tax program.				
<b>Key Performance Indicator:</b>	Number of tax forms prepared	7,400	7,534	6,924	7,000

**SUMMARY OF EXPENDITURES**

<b>SENIOR RESOURCE CENTER</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$771,340	\$989,142	\$1,219,191
OPERATING EXPENSES	1,079,223	1,201,719	1,297,944
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$1,850,563</b>	<b>\$2,190,861</b>	<b>\$2,517,135</b>
<b>TOTAL REVENUES:</b>	<b>\$1,586,487</b>	<b>\$1,675,964</b>	<b>\$1,763,940</b>
<b>NET COUNTY COST:</b>	<b>\$264,076</b>	<b>\$514,897</b>	<b>\$753,195</b>

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## DEPARTMENT OF SOCIAL SERVICES

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The Department of Social Services provides a variety of basic and essential services to assist and protect New Hanover County's most vulnerable citizens – the poor, the children, the aged, the disabled and the sick – to enhance and maintain their quality of life in our community.

Department of Social Services offers the following programs in a professional and caring manner that is responsive to all clients and sensitive to the uniqueness of each client's problems and needs:

**Adoption Services** locate permanent homes for children whose parental rights have been terminated or whose parental rights have been voluntarily relinquished.

**Adult Services** provides social work services to older and disabled adults and their families. These services include adult day care, placement, At-Risk Case Management, adult care home monitoring, and case management services for special assistance in-home clients.

**Child Day-Care Services** enable families to sustain employment by assisting with child-care needs. Services are purchased through individual child day-care arrangements and licensed child day-care centers. A co-pay may apply based on income.

**Child Support Enforcement** establishes paternity, locates absent parents and determines and enforces support obligations so that children will have the benefit of receiving resources from both parents. This program was privatized effective October 1, 1998.

**Food and Nutrition Services** provide assistance to lower income families and individuals to purchase more food than they could otherwise afford. The outcome is that nutritional levels are raised in support of a healthier community.

**Foster Care Services** formulate permanent plans for children in substitute care that are appropriate to each child's needs, and supervise children in licensed or approved homes or facilities when their families are unable to care for them.

**Faith Community Fund, Low Income Energy Assistance, Crisis Intervention, Temporary Assistance to Needy Families (TANF)-Emergency Assistance, Good Friends, Energy Neighbor, and Share the Warmth** provide short-term financial assistance to individuals and families in emergency situations as part of a goal for long-term independence.

**Guardianship for Adults** is a service provided to individuals who are adjudicated, incompetent by the court and require a guardian.

**Health Support Services** assist individuals and families to identify health needs and secure health services. Clients are eligible under Medicaid and Work First Block Grant regulations.

**Individual and Family Adjustment Services** assist individuals and families to restore social and emotional equilibrium in order to accomplish life tasks, alleviate distress and realize their own aspirations. The services are designed to prevent abuse and neglect and long term welfare dependency.

**In-Home Aide Services** provide services to families and disabled adults who live in their own homes but need intensive short-term assistance to remain there safely. Supportive services are provided to help families overcome specific barriers to maintain, strengthen and safeguard their ability to function in the home.

**Medicaid** provides access to medical care and services for eligible low-income people.

**Protective Services for Children** receive reports of suspected child abuse or neglect. Social workers conduct investigations or assessments that respect the family's integrity and ensure child safety. Protective Services are provided to children and families to protect children from abuse and neglect and improve the ability of the parents to care for their children.

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## DEPARTMENT OF SOCIAL SERVICES CONTINUED

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**Protective Services for Disabled Adults** ensures that elderly and disabled citizens live healthy, independent and productive lives free from abuse, neglect, and exploitation.

**Services for the Blind** provide group therapy, chore and adjustment services and arrange for the provision of special aid to the blind.

**State-County Special Assistance for Adults** subsidizes the cost of adult care homes for eligible recipients of Social Security, Supplemental Security Income and certain other disabled persons.

**Transportation Services** provide non-emergency medical transportation for Medicaid recipients who need transportation to or from medical providers.

**Work First Services** provide time-limited financial assistance to low-income families, while emphasizing personal responsibility, and the placement of capable adults in full-time employment that encourages self-sufficiency.

**Veteran Services** advocates assisting eligible veterans and their dependents and/or survivors to gaining access to entitlements and benefits under federal and state laws.

### **FY12-13 ACCOMPLISHMENTS**

- Helped control health care cost by successfully linking 95% of mandated Medicaid cases to a permanent Medical home.
- Provided Food and Nutrition Services to 32,221 individuals who spent \$46,397,199 in Food and Nutrition Services benefits in our local grocery and food markets.
- Provided Special Assistance In-Home services to 65 individuals. These services prevented their placement into an Adult Care Home and allowed them to remain at home safely with an annual cost savings of \$15,113 to the County.
- Partnered with the North Carolina Department of Commerce Division of Workforce Solutions to provide increased services to County residents. DSS and ESC joined forces to form a "Rapid Response Team." At the request of local employers, this team of staff goes to the employer's site to inform employees of benefits that are available to them at the point they become laid off. ESC has co-located staff at the DSS office to provide Employment and Training services to 340 Food and Nutrition Services Employment and Training volunteers, resulting in secured employment for 135 participants.
- Collaborated with several local, state and federal organizations to organize the 2013 Veteran Stand-down, Homeless Connect, 2012 Veterans' Resource Expo/Job Fair, Annual Fatherhood Conference, and Child Watch Event.

**DEPARTMENT OF SOCIAL SERVICES CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<b>STRATEGY:</b>	To have 0% of aged/disabled adults living in licensed facilities that have been abused, neglected, or exploited.				
<b>Key Performance Indicator:</b>	Annual % of aged and disabled adults living in a licensed facility who have been abused, neglected or exploited	0.11%	0.05%	0.10%	0.00%
<b>STRATEGY:</b>	To have 0% of abused/neglected children who are not "repeat" victims.				
<b>Key Performance Indicator:</b>	Annual % of families with abused/neglected children who are repeat victims of maltreatment known to DSS	11.47%	12.79%	10.56%	<7.10%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Keep the public informed on important information.</b>				
<b>STRATEGY:</b>	To increase the number of persons at or below the poverty level receiving Food and Nutrition services.				
<b>Key Performance Indicator:</b>	Annual % of persons potentially eligible for Food and Nutrition services and receive them	76.45%	103.30%	70.64%	62%*
<b>STRATEGY:</b>	To increase the number of persons at or below the poverty level enrolled in Medicaid.				
<b>Key Performance Indicator:</b>	Annual % of persons potentially eligible for Medicaid and Health Choice and receive it	95.80%	102.31%	91.42%	85%*
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Understand and act on citizen needs .</b>				
<b>STRATEGY:</b>	To increase the % of Work First persons moving from Work First to employment and to increase the % of clients retaining jobs after 6 months of employment.				
<b>Key Performance Indicator:</b>	Annual % of able-bodied Work First clients moving from Work First to employment	39.59%	42.21%	34.94%	50.00%
<b>Key Performance Indicator:</b>	Annual % of able-bodied Work First participants who do not return to Work First after 6 months	99.00%	99.22%	100.00%	95.00%*
<b>STRATEGY:</b>	To eliminate barriers to employment for families with small children by setting goal of 70% receiving child-care subsidy.				
<b>Key Performance Indicator:</b>	Annual % of persons receiving child care subsidy in order to stay employed	56.74%	63.17%	59.56%	70.00%

**DEPARTMENT OF SOCIAL SERVICES CONTINUED**

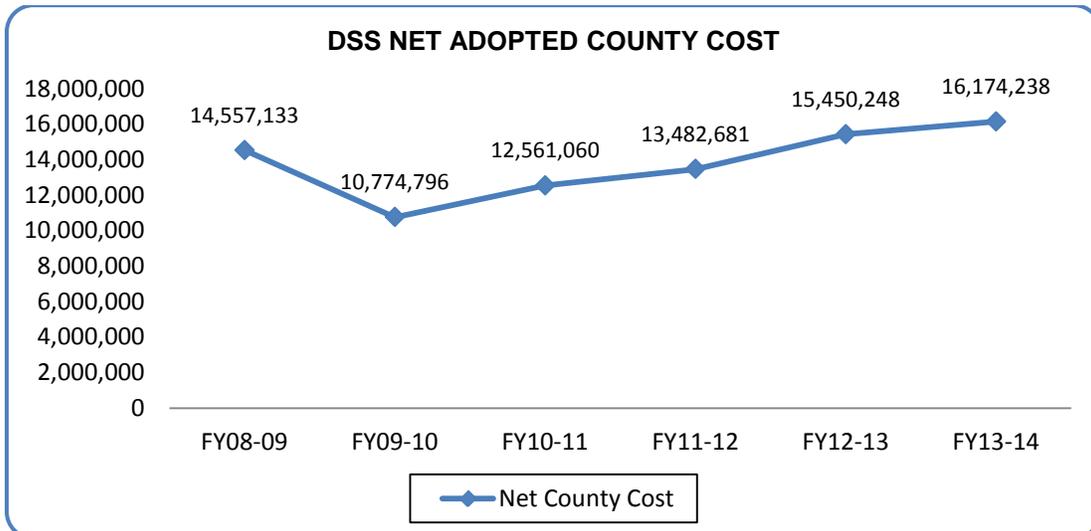
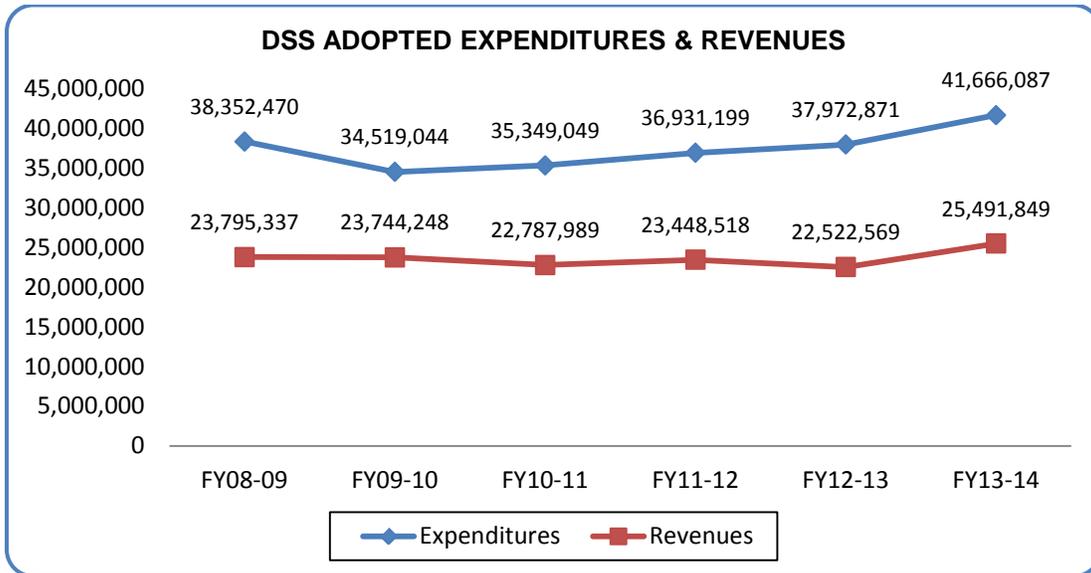
<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Deliver value for taxpayer money.</b>				
<b>STRATEGY:</b>	To increase the amount of child support dollars collected, divided by the amount of child support obligated.				
<b>Key Performance Indicator:</b>	Annual % of child support enforcement collection compared to support obligated	102.00%	101.65%	99.65%	80.00%*
<b>FOCUS AREA:</b>	<b>Strong Financial Performance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Control costs and manage to the budget.</b>				
<b>STRATEGY:</b>	The amount of total federal and state dollars received/reimbursed to the County, divided by projected budget revenues.				
<b>Key Performance Indicator:</b>	Annual % of state and federal available dollars drawn down by the DSS	100.00%	98.36%	99.55%	100.00%
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Hire, develop and retain talented people.</b>				
<b>STRATEGY:</b>	To reduce employee turnover to 10% or less.				
<b>Key Performance Indicator:</b>	Annual % of employee turnover	10.00%	10.45%	12.81%	<10.00%
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase efficiency and quality of key business processes.</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Understand and act on citizen needs .</b>				
<b>STRATEGY:</b>	To provide comprehensive benefit counseling and claim services to veterans, their dependents, and survivors.				
<b>Key Performance Indicator:</b>	Requests for services	6219	6675	7797	8186

\* FY13-14 Projected represents a Federal or State target

**DEPARTMENT OF SOCIAL SERVICES CONTINUED**

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>SOCIAL SERVICES</b>			
	<b>ACTUAL FY11-12</b>	<b>ADOPTED FY12-13</b>	<b>ADOPTED FY13-14</b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$16,850,097	\$17,466,261	\$18,467,014
OPERATING EXPENSES	18,944,898	20,425,780	23,199,073
CAPITAL OUTLAY	728,526	210,000	0
<b>TOTAL EXPENDITURES:</b>	<b>\$36,523,521</b>	<b>\$38,102,041</b>	<b>\$41,666,087</b>
<b>TOTAL REVENUES:</b>	<b>\$24,990,017</b>	<b>\$22,524,021</b>	<b>\$25,491,849</b>
<b>NET COUNTY COST:</b>	<b>\$11,533,503</b>	<b>\$15,578,020</b>	<b>\$16,174,238</b>



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**COASTALCARE**

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CoastalCare was formed by merging Southeastern Center for Mental Health, Developmental Disabilities and Substance Abuse Services and Onslow Carteret Behavioral Healthcare Services. This is an autonomous local public agency that provides management and oversight of mental health, developmental disabilities and substance abuse services, through a network of contract providers, for the residents of Brunswick, Carteret, New Hanover, Onslow and Pender Counties. CoastalCare manages a comprehensive array of services for children, adults and families.

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>COASTALCARE</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
COASTALCARE	\$1,833,584	\$2,043,584	\$2,043,584
COASTALCARE-ABC 5 CENT	98,484	92,000	98,500
<b>TOTAL EXPENDITURES:</b>	<b>\$1,932,068</b>	<b>\$2,135,584</b>	<b>\$2,142,084</b>
<b>TOTAL REVENUES:</b>	<b>\$98,484</b>	<b>\$92,000</b>	<b>\$98,500</b>
<b>NET COUNTY COST:</b>	<b>\$1,833,584</b>	<b>\$2,043,584</b>	<b>\$2,043,584</b>

**NEW HANOVER COUNTY  
NET COUNTY COST HUMAN SERVICES DEPARTMENTS**

DEPARTMENT	FY 12-13 REVISED	FY 13-14 ADOPTED	DOLLAR CHANGE	PERCENT CHANGE
<b>HEALTH</b>				
EXPENDITURES	\$ 15,662,242	\$ 12,858,074	\$ (2,804,168)	-17.9%
REVENUES	<u>9,906,019</u>	<u>7,335,835</u>	<u>(2,570,184)</u>	<u>-25.9%</u>
COUNTY \$ REQUIRED	\$ 5,756,223	\$ 5,522,239	\$ (233,984)	-4.1%
<b>SOCIAL SERVICES</b>				
EXPENDITURES	\$ 39,894,282	\$ 41,666,087	\$ 1,771,805	4.4%
REVENUES	<u>24,227,205</u>	<u>25,491,849</u>	<u>1,264,644</u>	<u>5.2%</u>
COUNTY \$ REQUIRED	\$ 15,667,077	\$ 16,174,238	\$ 507,161	3.2%
<b>COASTALCARE</b>				
EXPENDITURES	\$ 2,135,584	\$ 2,142,084	\$ 6,500	0.3%
REVENUES	<u>92,000</u>	<u>98,500</u>	<u>6,500</u>	<u>7.1%</u>
COUNTY \$ REQUIRED	\$ 2,043,584	\$ 2,043,584	\$ 0	0.0%
<b>SENIOR RESOURCE CENTER</b>				
EXPENDITURES	\$ 2,269,576	\$ 2,517,135	\$ 247,559	10.9%
REVENUES	<u>1,733,948</u>	<u>1,763,940</u>	<u>29,992</u>	<u>1.7%</u>
COUNTY \$ REQUIRED	\$ 535,628	\$ 753,195	\$ 217,567	40.6%
<b>TOTAL COUNTY COST</b>	<b>\$ 24,002,512</b>	<b>\$ 24,493,256</b>	<b>\$ 490,744</b>	<b>2.0%</b>

**EXPLANATION OF CHANGES:**

- 1) HEALTH: FY12-13 Revised Expenditures and Revenues include a \$2.7 million transfer from Health Department Escrow to Health Department Building Renovation Capital Project Fund.  
Excluding the non-operational, one-time transfer amount: expenditures decreased less than 1% and revenues increased approximately 2% to FY12-13 Revised budget.  
Net County Cost remains comparable to (less than 1% increase) the FY10-11 Actual Net County Cost as required in HB 438.
- 2) DSS: Increase is primarily due to the expansion of programs in order to meet state and federal requirements, which includes the addition of five new positions performing direct client services. Expenses are partially reimbursed through federal and state funds.
- 3) SENIOR RESOURCE CENTER: Increase is primarily due to reorganization during FY13-14 budget process.

**COMMUNITY JUSTICE SERVICES**

Community Justice Services provides an array of prevention and intervention programs and services targeted at preventing and reducing crime for the at-risk, diverted and offender populations through our Youth Empowerment Services and Adult Enhancement Services Divisions. The provision of these services increases the likelihood that these youth, adults and families will become productive citizens realizing their full potential by engaging in their community and society at large as contributing members.

**FY 12-13 ACCOMPLISHMENTS**

- Integrated Drug and DWI Treatment Courts, Pretrial Release Services Program, and Youth Empowerment Services Department into one functional, more streamlined department offering a continuum of efficient and effective services for youth and adults involved or at risk of involvement in the criminal justice system.
- Developed and implemented a new business and service model for the Pretrial Release Services (PRS) Program at an estimated cost savings of \$200,000 annually for NHC, which included a comprehensive analysis of all the state's current pretrial release programs and services, researching and implementing a risk assessment tool to systematically assign level of risk and supervision to PRS participants to increase safety, credibility, objectivity and overall efficiency and effectiveness of the provided service.
- Conducted Promoting Alternative Thinking Strategies (PATHS) Program, an Office of Juvenile Justice Delinquency Prevention Model Prevention Program for third through fifth grade students at six elementary schools; and at a multitude of community partners' sites. Implemented Too Good for Violence (TGFV) Program Prevention Program for sixth graders as a pilot program for middle schools, also an Office of Juvenile Justice Delinquency Prevention Model.
- Secured second year Juvenile Crime Prevention Council Level II Dispositional Alternatives Grant funding for the Community Service and Restitution (CSR) program to support a staff position for the continued increase in both the court ordered Level II youth and their number of community service hours, all the while adding quality community worksites to enhance the overall program.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health and Safety</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<b>STRATEGY:</b>	During the course of the Youth Empowerment Services (YES) intervention, youth will have no or any new adjudications/convictions.				
<b>Key Performance Indicator:</b>	80% of youth served as evidenced by recidivism rates	N/A	91%	92%	91%
<b>STRATEGY:</b>	Youth post one year after successful/satisfactory completion of the YES intervention will have no adjudications/convictions.				
<b>Key Performance Indicator:</b>	80% of youth served as evidenced by recidivism rates	N/A	79%	82%	80%
<b>STRATEGY:</b>	During the course of the Adult Enhancement Services (AES) intervention, adults will have no new convictions.				
<b>Key Performance Indicator:</b>	80% of adults served as evidenced by recidivism rates	N/A	N/A	92%	80%
<b>STRATEGY:</b>	Adults post one year after successful/satisfactory completion of the AES intervention will have no convictions.				
<b>Key Performance Indicator:</b>	80% of adults served as evidenced by recidivism rates	N/A	N/A	91%	80%

**COMMUNITY JUSTICE SERVICES CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	Superior Public Health, Safety and Education				
<b>KEY STRATEGIC OBJECTIVE:</b>	Provide health and wellness education, programs and services.				
<b>STRATEGY:</b>	Youth receiving YES services will demonstrate improvement in targeted behaviors.				
<b>Key Performance Indicator:</b>	80% of youth served as evidenced by NC ALLIES data	N/A	N/A	89%	90%
<b>STRATEGY:</b>	AES eligible participants will be employed or enrolled in educational programs.				
<b>Key Performance Indicator:</b>	80% of participants served as evidenced by community data	N/A	97%	86%	85%
<b>STRATEGY:</b>	Youth, adults, and families served are satisfied with services from Community Justice Services.				
<b>Key Performance Indicator:</b>	80% of participants served as evidenced by CS surveys	N/A	97%	95%	95%

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>COMMUNITY JUSTICE SERVICES</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$1,002,203	\$1,248,718	\$1,389,290
OPERATING EXPENSES	436,306	476,263	229,611
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$1,438,509</b>	<b>\$1,724,981</b>	<b>\$1,618,901</b>
<b>TOTAL REVENUES:</b>	<b>\$418,529</b>	<b>\$381,969</b>	<b>\$380,867</b>
<b>NET COUNTY COST:</b>	<b>\$1,019,980</b>	<b>\$1,343,012</b>	<b>\$1,238,034</b>

## COURTS

In accordance with North Carolina General Statutes, counties at the local level must provide appropriate and adequate space and furniture for court-related functions. A portion of New Hanover County's contribution to the court system is for operating expenses within the court system. These include: Clerk of Superior Court, District Attorney, Public Defender's Office, Juvenile Court and the Judicial Offices.

Court facilities are maintained by the County's Property Management Department. Therefore, funds for building maintenance, repairs, improvements, utilities and other custodial functions are included in the Property Management Department's budget. These are additional Court expenditures paid by the County but not reflected in the amounts below.

Support personnel are provided through the Sheriff's Office, Community Justice Services, or other County departments, and are paid by the County but are not reflected in the amounts below.

### SUMMARY OF EXPENDITURES AND REVENUES <sup>1</sup>

<b>COURTS</b>	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
COURTS ADMINISTRATION	\$0	\$0	\$329,116
CLERK OF SUPERIOR COURT	340,353	359,558	36,490
CRIMINAL JUSTICE PARTNERSHIP	160,123	0	0
DRUG COURT	130,991	0	0
DISTRICT ATTORNEY	692	8,000	5,500
PUBLIC DEFENDER'S OFFICE	2,576	6,000	6,000
JUDICIAL OFFICES	7,638	7,840	1,000
<b>TOTAL EXPENDITURES:</b>	<b>\$642,373</b>	<b>\$381,398</b>	<b>\$378,106</b>
<b>REVENUES:</b>			
COURT FACILITY FEES	\$293,509	\$309,622	\$309,622
JAIL FEE-CSC	21,876	30,000	30,000
OFFICER FEES-CSC	165,339	167,310	167,310
CRIMINAL JUST PARTNER GRANT	160,123	0	0
CONTRIBUTION	1,100	0	0
<b>TOTAL REVENUES:</b>	<b>\$641,947</b>	<b>\$506,932</b>	<b>\$506,932</b>

<sup>1</sup> As per changes via the Justice Reinvestment Act, Criminal Justice Partnership funding will go directly to the funded agency rather than through counties.

**EMERGENCY MANAGEMENT AND 9-1-1 COMMUNICATIONS**

The Department is responsible for preparedness, response and recovery in disaster situations, and long-term hazard mitigation planning for the County. It is the answering point for calls to 9-1-1 in New Hanover County.

The Department of Emergency Management and 9-1-1 Communications strives to protect the citizens of New Hanover County from the effects of natural and man-made disasters. These include hurricanes, tornadoes, flooding and other weather-related events, hazardous materials or other chemical accidents, acts of terrorism and nuclear incidents that may occur at the Brunswick Nuclear Power Plant in Southport, North Carolina. The division is responsible for preparedness, response and recovery in disaster situations, and long-term hazard mitigation planning for the County.

In addition to working with all County departments, the Department of Emergency Management and 9-1-1 Communications coordinates with municipalities, public safety agencies, state and federal agencies, and non-profit agencies involved in emergency management activities. The Department maintains a 24-hour-a-day, on-call status with paid and volunteer staff providing assistance and resources to ensure that multi-agency emergency responses are successfully coordinated. Incidents requiring this specialized collaboration include: mass casualty events; search and rescue operations; accidents involving radioactive and hazardous materials; acts of terrorism; and large-scale weather events, such as hurricanes, tropical storms, flooding, and tornadoes. The department serves as the lead agency for administration of the hazardous materials reporting program established by Title III of the Superfund Amendments and Reauthorization Act (SARA). Many of the duties and responsibilities of the Department are mandated by federal, state and County legislation and ordinances, copies of which reside in the Department's library.

The Department of Emergency Management and 9-1-1 Communications operates the 9-1-1 Communications Center and is the answering point for calls to 9-1-1 in New Hanover County. The Center provides dispatch and emergency communications for all emergency response agencies within New Hanover County. The Center is dedicated to providing citizens with quick, efficient access to public safety services through 9-1-1 and the safe dispatch of emergency responders.

**FY12-13 ACCOMPLISHMENTS**

- Partnered with New Hanover Regional Medical Center, Emergency Medical Services (EMS) and Wilmington Metropolitan Planning Organization on the STRUCK Project, which focuses on reducing the number of motor vehicle accidents involving pedestrians and bicycle/motorcycle/mopeds.
- Partnered with local, state and federal emergency response agencies to develop a comprehensive water rescue pick up points plan for New Hanover County.
- Developed Emergency Support Function (ESF) 12 Energy Assurance Plan for New Hanover County and partnered with the City of Wilmington to install remote monitoring devices on their municipal fuel tanks, which will track daily use of gasoline by City vehicles and enable the City to better plan for disruptions in service during fuel shortage emergencies.
- Added Public Safety Computer Aided Dispatch Analyst position in 9-1-1.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention. Support programs to improve educational performance. Market and promote New Hanover County's resources.</b>				
<b>STRATEGY:</b>	To maintain at least a 90% call processing time of less than 3 minutes for 9-1-1 calls.				
<b>Key Performance Indicator:</b>	% call processing time is less than 3 minutes	95%	95%	95%	95%

**EMERGENCY MANAGEMENT AND 9-1-1 COMMUNICATIONS CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>STRATEGY:</b>	To maintain an average answer time of 10 seconds, or less, for 9-1-1 phone line response at least 90% of the time.				
<b>Key Performance Indicator:</b>	Average ring time	6-7 seconds	5-6 seconds	3-4 seconds	3-4 seconds
<b>STRATEGY:</b>	To maintain an abandoned call level of less than 3% of calls.				
<b>Key Performance Indicator:</b>	Abandoned call volume	4%	4%	2%	2%
<b>STRATEGY:</b>	Provide timely responses to emergency incidents and disasters.				
<b>Key Performance Indicator:</b>	Response time: On-scene coordination (multi-hazard)	1 hour or less			
<b>Key Performance Indicator:</b>	Response time: Activate EOC (fully staffed)	2 hours or less			
<b>STRATEGY:</b>	To submit timely damage assessments after events to appropriate state agencies to ensure timely decisions regarding disaster declarations and to expedite federal reimbursements. Goal - 24 hours or less.				
<b>Key Performance Indicator:</b>	Time to submit damage assessments	24 hours	24 hours	24 hours	24 hours
<b>STRATEGY:</b>	Plan and execute emergency preparedness, response, mitigation and recovery exercises annually for fixed nuclear facility incidents, severe weather, mass casualty, hazardous materials incidents and terrorism responses.				
<b>Key Performance Indicator:</b>	Satisfactory completion of all exercise objectives	99%	99%	99%	99%
<b>STRATEGY:</b>	Oversee implementation of a countywide program to ensure compliance with the National Incident Management System (NIMS).				
<b>Key Performance Indicator:</b>	% local agencies in compliance with current NIMS guidelines	96%	96%	97%	97%
<b>STRATEGY:</b>	Conduct 9-1-1 for Kids program in second grade classes in all New Hanover County Schools.				
<b>Key Performance Indicator:</b>	% of schools program delivered	60%	68%	50%	70%
<b>STRATEGY:</b>	When possible participate in the following community outreach and public safety programs: Kohl's for Kids, Take Back the Night, Boys and Girls Club, UNCW and NHC Job Fair; Sexual Assault Response Team (SART), Telecommunicator Emergency Response Team (TERT), Wilmington Azalea Festival Parade and Street Fair, Wilmington Riverfest Parade and Street Fair and Wilmington Christmas Parade.				
<b>Key Performance Indicator:</b>	% of Annual participation	100%	100%	90%	100%
<b>STRATEGY:</b>	Plan, organize and conduct leadership classes for internal and external customers, including National Academy of Emergency Dispatch, New Hanover County Citizens Academy, City of Wilmington Citizens Academy and UNCW Scholars Program.				
<b>Key Performance Indicator:</b>	% of participation based on need	100%	100%	100%	100%

**EMERGENCY MANAGEMENT AND 9-1-1 COMMUNICATIONS CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>STRATEGY:</b>	Utilize all available print, broadcast and social media outlets to promote various Emergency Management and 9-1-1 Communications programs and events.				
<b>Key Performance Indicator:</b>	% of public outreach publicized	90%	100%	100%	100%
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development. Productive Strategic Partnerships.</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Build and maintain infrastructure. Collaborate on regional planning. Collaborate on service delivery and implement opportunities to reduce duplication of services.</b>				
<b>STRATEGY:</b>	Ensure New Hanover County's Continuity of Operations Plan (COOP) is reviewed and updated at least annually by each Department with assistance from Emergency Management.				
<b>Key Performance Indicator:</b>	Submission of updates to NHC Continuity of Operations Plan (COOP)	Annually	Annually	Annually	Annually
<b>STRATEGY:</b>	Review and Update Emergency Operations Plan				
<b>Key Performance Indicator:</b>	% of review completed annually	90%	100%	100%	100%
<b>STRATEGY:</b>	Manage daily operation of New Hanover County's Public Safety Answering Point (9-1-1 Center) to ensure uninterrupted 9-1-1 emergency service delivery to citizens and visitors of New Hanover County.				
<b>Key Performance Indicator:</b>	% of up time	100%	100%	100%	100%
<b>STRATEGY:</b>	Manage daily operations of 800 MHz Public Safety Radio system, including four (4) tower sites and associated microwave antenna network to ensure uninterrupted public safety and public service radio communications.				
<b>Key Performance Indicator:</b>	% of up time for radio system	100%	100%	100%	100%
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Collaborate on regional planning.</b>				
<b>STRATEGY:</b>	Engage in regional planning, response and recovery activities through the North Carolina Emergency Management Domestic Preparedness and Readiness Region (DPPR) Program.				
<b>Key Performance Indicator:</b>	% of quarterly DPPR meetings attended	100%	100%	100%	100%
<b>STRATEGY:</b>	Actively represent New Hanover County on the following policy and advocacy boards which further the interests of Emergency Management and 9-1-1 Communications: NC 9-1-1 Board, NC 9-1-1 Standards Board, 9-1-1 Goes to Washington, 9-1-1 Goes to Raleigh, North Carolina Emergency Management Association, and State Medical Response System Executive Steering Committee.				
<b>Key Performance Indicator:</b>	% of continued active participation	100%	90%	97%	100%

**EMERGENCY MANAGEMENT AND 9-1-1 COMMUNICATIONS CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>STRATEGY:</b>	Effectively coordinate with local municipalities for the safe and expeditious return of residents after natural or other disaster.				
<b>Key Performance Indicator:</b>	% of coordination with all affected municipalities in re-entry decisions	100%	100%	100%	100%
<b>STRATEGY:</b>	Design, conduct and/or participate in programs and exercises that foster better working relationships through public/private partners such as Local Emergency Planning Committee, Special Needs Task Force, National Academy of Emergency Dispatch, National Emergency Number Association, Association of Public Safety Communications Officials, North Carolina Emergency Management Association, Clean Land & Harbor, North Carolina Emergency Management Eastern Branch Office, Brunswick Nuclear Power Plant, UNCW, Local Municipalities, New Hanover Regional Medical Center, National Weather Service, Long-Term Care Facilities, Cape Fear Community College and NC Justice Academy.				
<b>Key Performance Indicator:</b>	% of continued active participation	100%	100%	100%	100%
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Hire, develop and retain talented people. Leverage technology and information to maximize performance. Recognize and reward contribution.</b>				
<b>STRATEGY:</b>	To have 9-1-1 Center employees trained on all required functions within 12 months of hire.				
<b>Key Performance Indicator:</b>	% of employees trained within 12 months	90%	92%	95%	95%
<b>STRATEGY:</b>	To maintain employee longevity level of 90% with more than 1 year of service.				
<b>Key Performance Indicator:</b>	% of employees with more than 1 year of service	95%	95%	78%	95%
<b>STRATEGY:</b>	To ensure facilities and systems are adequate to have 9-1-1 Center employees trained on all required functions within 12 months of hire date.				
<b>Key Performance Indicator:</b>	% of consoles operational and available for training	100%	100%	100%	100%
<b>STRATEGY:</b>	Continue to sponsor and promote the Telecommunicator of the Month and Telecommunicator of the Year Awards.				
<b>Key Performance Indicator:</b>	Continued issuance of these awards	Monthly & Yearly	Monthly & Yearly	Monthly & Yearly	Monthly & Yearly

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**EMERGENCY MANAGEMENT AND 9-1-1 COMMUNICATIONS CONTINUED**

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**SUMMARY OF EXPENDITURES AND REVENUES**

<b>EMERGENCY MGMT &amp; 911 COMMUNICATIONS</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$4,083,339	\$3,988,492	\$4,446,610
OPERATING EXPENSES	1,190,351	1,359,255	758,344
CAPITAL OUTLAY	382,360	322,000	0
<b>TOTAL EXPENDITURES:</b>	<b>\$5,656,050</b>	<b>\$5,669,747</b>	<b>\$5,204,954</b>
<b>TOTAL REVENUES:</b>	<b>\$1,222,733</b>	<b>\$990,584</b>	<b>\$338,731</b>
<b>NET COUNTY COST:</b>	<b>\$4,433,317</b>	<b>\$4,679,163</b>	<b>\$4,866,223</b>

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**JUVENILE SERVICES**

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The Juvenile Services Center is a secure, temporary state facility where juveniles ranging from the ages of 6 to 17 years old are confined pursuant to an Order for Secure Custody pending an adjudicatory or dispositional hearing or pending placement. The Center is a local educational agency that provides academics, as well as other quality services and programs, for juveniles based on their individual needs. New Hanover County pays a portion of the daily detention cost for each County juvenile at the Center.

**SUMMARY OF EXPENDITURES AND REVENUES<sup>2</sup>**

<b>JUVENILE SERVICES</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$0	\$0	\$0
OPERATING EXPENSE	195,770	183,375	193,375
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$195,770</b>	<b>\$183,375</b>	<b>\$193,375</b>
<b>TOTAL REVENUES:</b>	<b>\$73,427</b>	<b>\$51,375</b>	<b>\$51,375</b>
<b>NET COUNTY COST:</b>	<b>\$122,343</b>	<b>\$132,000</b>	<b>\$142,000</b>

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<sup>2</sup> Consists of Detention Center payments and 2 juvenile related programs.

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## PLANNING & INSPECTIONS

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The Planning and Inspections Department provides guidance and direction in the adoption and enforcement of policies and regulations, which ensure orderly building and construction, environmental stewardship, growth and economic development, and long-range community development in New Hanover County. These public policy choices include: residential, commercial, and industrial construction and land use standards; transportation, service delivery and capital improvements. This work involves the collection and evaluation of data, research and a nalysis of options and alternatives, enforcement of adopted codes and the selection and implementation of projects and programs.

In October 2009, the Inspections Department and the Planning Department were combined to form a unified Planning and Inspections Department. Responsibilities for the Department include enforcement of the North Carolina State Building, Electrical, Plumbing, Mechanical and Mobile Home Codes within New Hanover County, the City of Wilmington, and four surrounding beach communities. The Department also enforces the local County Zoning Ordinances, Flood Plain Management Ordinances, National Flood Insurance Program, Federal Emergency Management Act and NC Coastal Area Management Act (CAMA) regulations within the unincorporated areas of the County.

The overarching goal in combining Planning and Inspections is to foster the seamless review of development projects from their inception on the Planning table to their approval and issuance of occupancy permits. The same is true with the creation of new plans and ordinances. The arrangement will allow complete understanding of development processes and compliance with existing plans, ordinances and codes.

The Department serves as professional staff to the County Planning Board, the Board of Adjustment and the Inspection Advisory Board. Additionally, staff makes recommendations and suggestions to the Board of County Commissioners, citizen advisory groups, and other agencies on comprehensive land use policies and plans, zoning recommendations, special permits hazard mitigation and subdivision regulations. The Department is directly responsible for the administration of the Subdivision Ordinance, Special Use Permits, site plan approvals, street mapping and addressing in the County, zoning ordinance amendments and map changes.

Planning and Inspections staff provides assistance to other County departments to aid in developing service delivery strategies and needs assessments for future plans. Community Development grants and other housing assistance programs are administered for the unincorporated County. Staff initiates and participates in efforts to promote sustainable development and protect our environment for future generations. Efforts include water quality initiatives and enhancement projects, promotion of sustainable development, alternative transportation and floodplain management. Through the creation of specific plans for small areas of the County, all of the publicly-provided services can be distributed fairly and efficiently to support a rapidly growing and dynamic population.

### **FY12-13 ACCOMPLISHMENTS**

- Implemented a task-oriented cross training program to allow one inspector to perform multiple trade inspections for our most routine and least complicated inspections. This saves time and money for homeowners and contractors and also saves on redundant costs for providing our services.
- Developed new fee structure for service provision. A one-fee structure means that instead of having to pay for a separate permit for each trade and then for each inspection, customers will make one payment for the entire project. New systems will allow permit processing to be efficient and reduce the number of interactions currently required for building projects.
- Completed and adopted a Comprehensive Greenway Plan to guide the future development of greenways throughout New Hanover County. The plan will help the County to secure grants and other funding to construct greenways which will provide recreation and transportation options for residents and visitors. Greenways are frequently cited by residents as a desirable way to improve our quality of life and promote healthy lifestyles.

**PLANNING & INSPECTIONS CONTINUED**

- Coordinated review of ordinance provisions and standards including Floodplain development regulations and wiring integrity testing with other communities and development groups to promote consistent application and understanding of ordinances and standards. These collaborative efforts set expectations for contractors so that services can be provided more efficiently. Effective compliance with these procedures will help improve the safety of our citizens.
- Completed construction of the first Community Development Block Grant house in partnership with Cape Fear Community College. This project laid the groundwork for future projects which will help train next generation of builders and provide quality housing for disadvantaged residents.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Keep the public informed on important information.</b>				
<b>STRATEGY:</b>	Utilize available media to publicize initiatives, hearings and events.				
<b>Key Performance Indicator:</b>	% of households in target area with confirmable outreach	N/A	N/A	80%	85%
<b>STRATEGY:</b>	Design forums to maximize audience and attract input from a diverse representation of the population.				
<b>Key Performance Indicator:</b>	# of outreach events geared towards diversity	N/A	80%	100%	100%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<b>STRATEGY:</b>	Educate homeowners and contractors on code issues.				
<b>Key Performance Indicator:</b>	Average attendance at first Monday Code Seminar	N/A	35	27	30
<b>Key Performance Indicator:</b>	Reduction in % of disapprovals	N/A	N/A	10%	10%
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Develop, maintain and implement comprehensive plans for land use, economic development, infrastructure and environmental programs.</b>				
<b>STRATEGY:</b>	Update and maintain comprehensive plan and track implementation of identified actions.				
<b>Key Performance Indicator:</b>	% of planning process completed	N/A	5%	30%	75%
<b>STRATEGY:</b>	Work with Consortium to create a regional sustainable communities plan.				
<b>Key Performance Indicator:</b>	% of planning process completed	N/A	N/A	30%	75%

**PLANNING & INSPECTIONS CONTINUED**

KEY PERFORMANCE INDICATORS (KPIS)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Protect the environment through innovative programs.</b>				
<b>STRATEGY:</b>	Utilize sustainability committee and sustainable communities coalition to promote clean technology and efficient use of resources.				
<b>Key Performance Indicator:</b>	% increase in recycling in the Government Center	N/A	N/A	88%	5%
<b>STRATEGY:</b>	Work with Low Impact Development (LID) ordinance to incentivize development that promotes environmental stewardship and alternative energy.				
<b>Key Performance Indicator:</b>	% of new projects utilizing alternatives	N/A	N/A	N/A	30%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Attract and retain new and expanding businesses.</b>				
<b>STRATEGY:</b>	Build flexibility into ordinance for existing business growth.				
<b>Key Performance Indicator:</b>	# of updates to ordinance	N/A	7	8	10
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Collaborate on regional planning.</b>				
<b>STRATEGY:</b>	Continue to collaborate with regional partners in existing planning efforts.				
<b>Key Performance Indicator:</b>	# of ongoing efforts involving regional collaboration	N/A	5	6	7

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>PLANNING AND INSPECTIONS</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$2,956,291	\$3,063,269	\$3,112,816
OPERATING EXPENSES	359,438	431,648	377,358
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$3,315,729</b>	<b>\$3,494,917</b>	<b>\$3,490,174</b>
<b>TOTAL REVENUES:</b>	<b>\$2,423,399</b>	<b>\$2,097,810</b>	<b>\$2,184,165</b>
<b>NET COUNTY COST:</b>	<b>\$892,330</b>	<b>\$1,397,107</b>	<b>\$1,306,009</b>

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## SHERIFF'S OFFICE

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The Sheriff is the principal law enforcement officer of New Hanover County. The Sheriff's Office patrols the County, investigates crimes, apprehends criminals, operates the Detention Facility and provides custody or control for arrested defendants between the time of arrest and time that guilt or innocence is determined and sentence imposed. Courtroom security is provided. The Sheriff's Office is responsible for the service of civil process, transporting prisoners and mental patients, and service of criminal papers. The Department offers a countywide Community Watch Program and other community services. Animal Services is operated by the Sheriff's Office and enforces state laws and the County's Animal Control Ordinance. Pet adoption services and no-cost rabies clinics are provided. The Sheriff's Alcohol Field Enforcement (S.A.F.E.) squad monitors and enforces highway safety. The Sheriff's Office main divisions include the following:

**Administration** includes the Sheriff and his highest-ranking law enforcement officers, as well as the Business, Human Resources, and Internal Affairs Offices. The Sheriff and his administrative staff oversee the organization's day-to-day law enforcement and business activities.

**Judicial Services** includes the following sections: Civil/Records, Bailiffs and Safety and Security.

- The **Civil Processing Unit** serves all civil process – for arrest (Civil Summons, Magistrates Summons, Show Cause Orders, Evictions and Domestic Violence Orders); collects money judgments on executions, seizes property under attachment and claim and deliveries.
- The **Civil Desk Unit** is responsible for providing information, processing concealed weapon and pistol purchase permits, filing reports from walk-in public and receives a heavy volume of phone calls from the general public and other agencies.
- The **Civil Records Unit** is responsible for enforcement records and keeping information updated through the computer system.
- The **Bailiff Section** maintains Courtroom order by providing safety within the District and Superior Courts and inmate security.
- The **Safety and Security Section** is responsible for screening all Courthouse visitors, packages delivered to the Courthouse and maintaining safety and order during the daily operations of the Courthouse. The Safety and Security Section provides daily law enforcement services for the Department of Social Services and provides transportation security of prisoners from the Detention Facility to the Courthouse and their return.

**Detention** supervises the inmate population and operates the Detention Facility. A Transportation Squad is responsible for inmate movement to and from locations outside the Detention Facility. A Booking/Intake Unit is staffed 24 hours a day, 7 days a week, and is responsible for processing all inmates confined to the Detention Facility. Officers are assigned to augment the medical staff, which includes moving inmates to and from medical appointments within the confines of the Detention Facility.

**Vice and Narcotics** conducts undercover investigations and arrests the perpetrators of crimes involving drugs, narcotics, sex crimes, firearms, illegal gaming, and alcohol. Vice and Narcotics is responsible for seizing drugs, vehicles, weapons, cash and real properties in possession of the perpetrators of these crimes. Also, assists other drug enforcement agencies in New Hanover County in the apprehension of subjects under investigation for drug-related crimes. All the Detectives work closely with the District Attorney to testify in investigations and process necessary documentation.

The **Patrol Division** consists of four Patrol Squads. These squads answer calls, make on-view arrests, serve subpoenas, serve warrants for arrest, serve mental commitment orders and recover stolen property. The Patrol division has specialized sections and units as follows:

- **Sheriff's Alcohol Field Enforcement (S.A.F.E.) unit**, which assists in reducing the number of wrecks through aggressive speed and alcohol violation enforcement.
- **Emergency Response Team (ERT)** receives diversified training for situations that require specialized weapons and tactics.
- **School Resource Officers (SRO)** section has full-time SRO's that act as peace officers by maintaining security and order on area campuses with the legal authority to arrest if required. They provide classroom presentations on a variety of subjects and counsel by mediating, listening and assisting students with various problems.

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## SHERIFF'S OFFICE CONTINUED

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The **K-9 Unit** assists and supports officers patrolling the County by responding to alarms, armed robberies, fleeing suspects, illegal drug and weapon searches, and high incident calls for service.

- The **Explosives Ordinance (E.O.D.) Unit** provides emergency explosives support to New Hanover County, as well as to surrounding areas and their local agencies.
- The **Marine Unit** provides marine law enforcement by patrolling local waters and undertaking search and rescue missions.
- The **Underwater Investigations Unit** is comprised of a Dive Team and a Side Scan Sonar Team both of which provide capabilities beyond the scope of normal deputies. The team members search underwater locations such as the local Ports' pier pilings for safety measures (e.g., bombs) and ship hulls for contraband. The unit performs search and rescue missions and underwater investigations within County waters and the ocean. Unit team members regularly assist other local law enforcement agencies and state and federal agencies with marine-related duties and investigations.

The **Support Services Division** includes the following units:

- **Animal Services** protects the public from the threat of rabies virus exposure through prevention, public awareness and education. It enforces state laws and County Health Regulations pertaining to domestic animals and the County's Animal Control Ordinance, cooperates with agencies needing assistance in handling animal life and offers pet adoption opportunities. The division conducts no-cost rabies clinics.
- **Community Services** endeavors to reduce and prevent crime through its outreach and educational programs. The Unit oversees the Sheriff's Citizen's Academy designed to expose community participants to different aspects of law enforcement to include the day-to-day operation of the Sheriff's Office. The Volunteer Intervention and Response Unit (VIPR) was established as a cost effective means to augment the Sheriff's Office and utilize the talents, experience, and dedication of citizens to serve as volunteers. The volunteers must undergo and complete mandatory training as outlined by the Sheriff. A total of 2,216 VIPR hours were utilized in FY12-13.
- The **Grants** unit provides research and grant writing for submission to grantors offering grant awards to enhance law enforcement activities.
- The **Alvin J. Page Firing Range** is a 44-acre area that serves as a weapons training and qualifying area for all sworn personnel and houses the five-acre training area of the K-9 Team.
- **Recruitment/Professional Standards** is responsible for the recruitment of highly-trained men and women. The Unit screens applicants for disqualifiers and conducts background investigations to include criminal, school and credit records.
- **School Crossing Guards** assist with safe school arrival and departure at all New Hanover County Schools.
- **S.A.B.L.E. (Southeastern North Carolina Airborne Law Enforcement)** has two helicopters that support and increase the effectiveness of law enforcement in the field through aerial observation and communication. The SABLE program is a regional, multi-agency effort shared between the New Hanover and Pender County Sheriff's Offices and the City of Wilmington and Leland Police Departments. Each partner agency provides deputies or officers to perform as Tactical Flight Officers for dedicated mission support.
- **Training** oversees, coordinates and schedules classes/instructors for deputy and detention officer annual mandated training. The Unit coordinates and schedules needed specialized training for the Sheriff's Office.

**Detectives Division** assigns criminal cases to the investigators for processing and arrests. The Crime Scene Unit photographs felons in addition to processing crime scene/evidence photos and investigating crime scenes. They also maintain the sex offender registry for all of New Hanover County. The Gang Unit monitors the gang activity in New Hanover County including the schools. A Crime Analyst/Intelligence component was added in FY12-13.

**SHERIFF'S OFFICE CONTINUED**

**FY12-13 ACCOMPLISHMENTS**

- Certified 24 deputies in Court Crisis Response that will help maintain a secure environment by enabling officers to be prepared for courthouse emergencies.
- Utilized inmate workers for miscellaneous work duties at County Landfill and painting at Animal Services and areas of the Detention Facility, thus reducing expenditures for New Hanover County.
- Increased number of School Resource Officer positions to better protect the community's youth by reducing the risk/threat of school based violence.
- Received Crime Scene Investigation (CSI) Unit's lab accreditation through the American Society of Crime Laboratory Directors/Lab Accreditation Board (ASCLD/LAB) following International Standards for crime labs and certifications. This enhances/increases public safety efforts and reduces risk liability of the agency.
- Implemented Crime Analyst/Intelligence component of Detectives Division.
- Conducted four no-cost rabies clinics for County citizens' pets. These clinics will bring pet owners into compliance with the law while providing an essential public health protection.
- Improved efficiency of the Project Life Saver Program by adding more transmitters and trained personnel on how to utilize receivers for tracking high risk Alzheimer's patients and others with brain disorders, which may be prone to wandering.

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>CY2010 Actual</b>	<b>CY2011 Actual</b>	<b>CY2012 Actual</b>	<b>CY2013 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<b>STRATEGY:</b>	To achieve high clearance rate in all areas of violent crime, resulting in overall violent crime clearance rate of 75%. <sup>1</sup>				
<b>Key Performance Indicator:</b>	Clearance rate: Murder	100%	133%	150%	121%
<b>Key Performance Indicator:</b>	Clearance rate: Aggravated Assault	82%	104%	88%	96%
<b>Key Performance Indicator:</b>	Clearance rate: Robbery	51%	98%	116%	89%
<b>Key Performance Indicator:</b>	Clearance rate: Rape	64%	82%	109%	102%
<b>Key Performance Indicator:</b>	Clearance rate: Overall	74%	97%	116%	102%
<b>STRATEGY:</b>	To achieve overall clearance rate of 75% for property crime.				
<b>Key Performance Indicator:</b>	Clearance rate: Burglary	38%	94%	120%	93%
<b>Key Performance Indicator:</b>	Clearance rate: Larceny	49%	87%	111%	96%
<b>Key Performance Indicator:</b>	Clearance rate: Motor Vehicle	53%	60%	99%	91%
<b>Key Performance Indicator:</b>	Clearance rate: Overall	47%	93%	110%	93%
<b>STRATEGY:</b>	To achieve clearance rate of 75% for assigned detective cases.				
<b>Key Performance Indicator:</b>	Clearance rate	60%	90%	113%	97%

**SHERIFF'S OFFICE CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>CY2010 Actual</b>	<b>CY2011 Actual</b>	<b>CY2012 Actual</b>	<b>CY2013 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<b>STRATEGY:</b>	To decrease availability of drugs by increasing the number of arrests while maintaining conviction rate of at least 99%.				
<b>Key Performance Indicator:</b>	Drug Arrests: # of drug arrests	2,366	2,761	3,142	2,605
<b>Key Performance Indicator:</b>	Drug Arrests: \$ value of seized drugs	\$3.4 million	\$3.8 million	\$5.0 million	\$4.1 million
<b>Key Performance Indicator:</b>	Drug arrest: drug conviction rate	99%	99%	Not Available	99%
<b>STRATEGY:</b>	To strive for recovery rate of 35%, or better, for stolen property.				
<b>Key Performance Indicator:</b>	Property losses: \$ value of property recovered	\$ 269,856	\$306,020	\$ 300,000	\$300,000
<b>Key Performance Indicator:</b>	Property losses: % recovered	10%	10%	10%	10%
<b>STRATEGY:</b>	To achieve an overall service rate of 80% for civil papers served.				
<b>Key Performance Indicator:</b>	Civil Process: # received	25,559	24,167	22,964	23,565
<b>Key Performance Indicator:</b>	Civil Process: % served	82%	82%	81%	82%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<b>STRATEGY:</b>	To reduce reported inmate/staff incidents, decrease inmate grievances upheld, and strive to reduce rate of employees receiving disciplinary sanctions.				
<b>Key Performance Indicator:</b>	Inmate/staff incidents: # inmate/staff reported incidents	1,206	1,341	1,181	1,000
<b>Key Performance Indicator:</b>	% of grievances upheld	6%	10%	15%	11%
<b>Key Performance Indicator:</b>	% of employees receiving disciplinary sanctions	7%	5%	7%	6%

**SHERIFF'S OFFICE CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		CY2010 Actual	CY2011 Actual	CY2012 Actual	CY2013 Projected
<b>FOCUS AREA:</b>	Superior Public Health, Safety and Education				
<b>KEY STRATEGIC OBJECTIVE:</b>	Increase public safety and crime prevention.				
<b>STRATEGY:</b>	To increase number of child support papers served and number of arrests.				
<b>Key Performance Indicator:</b>	Orders for arrests: # orders received	552	610	641	625
<b>Key Performance Indicator:</b>	Orders for arrests: % served	69%	69%	55%	62%
<b>STRATEGY:</b>	To aggressively pursue child support collections.				
<b>Key Performance Indicator:</b>	Cash bonds imposed	\$ 768,428	\$1 million	\$ 909,473	\$1 million
<b>STRATEGY:</b>	To increase the number of animal adoptions and rabies vaccinations.				
<b>Key Performance Indicator:</b>	Number of Rabies Vaccinations administered and % increase	n/a	1,043	1,242 / 114%	2%
<b>Key Performance Indicator:</b>	Number of Adoptions and % increase <sup>2</sup>	n/a	880	1,051 / 19%	2%

<sup>1</sup> Clearance rates may include offenses in prior years cleared this year.

<sup>2</sup> Rabies Vaccinations increased significantly due to opening additional free clinics.

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>SHERIFF'S OFFICE</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$29,219,819	\$30,398,083	\$32,243,857
OPERATING EXPENSES	6,579,182	6,663,292	6,437,155
CAPITAL OUTLAY	1,937,455	103,908	25,000
ADMINISTRATIVE RESERVE	30,000	0	79,822
<b>TOTAL EXPENDITURES:</b>	<b>\$37,766,456</b>	<b>\$37,165,283</b>	<b>\$38,785,834</b>
<b>TOTAL REVENUES:</b>	<b>\$6,194,365</b>	<b>\$4,333,824</b>	<b>\$4,708,497</b>
<b>NET COUNTY COST:</b>	<b>\$31,572,091</b>	<b>\$32,831,459</b>	<b>\$34,077,337</b>



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## COOPERATIVE EXTENSION SERVICE

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The North Carolina Cooperative Extension Service represents a collaborative effort of County, state and federal governments, extending the educational resources of the state's two land-grant universities – North Carolina State and North Carolina Agricultural and Technical (A&T) State. Cooperative Extension helps people solve problems and improve the quality of their lives by providing unbiased, research-based information in the areas of consumer and commercial horticulture, nutrition and wellness, 4-H youth development, and environmental issues including water quality, pesticide application and storm water management. Unique to the New Hanover County program is the Arboretum – a seven-acre display garden and outdoor laboratory/classroom.

While most Cooperative Extension staff members are considered employees of the universities, New Hanover County provides funding for some portion of their salary and benefits. The County also owns and maintains the buildings and facilities and contributes to the maintenance of the gardens.

Cooperative Extension's mission supports initiatives included in the 2011 New Hanover County Strategic Plan. The Arboretum's Ten-Year Plan, adopted in 2010, outlines aggressive improvements to the seven acre Display Garden. During 2013, completed projects focused on improving the customer experience include a new picnic area with colorful tables and umbrellas, expanded lawn areas for events, a new entrance off Bradley Drive and a new Woodland Garden in the central part of the property which includes an improved Camellia Walk.

Programs offered through 4-H, Family and Consumer Sciences, and the Expanded Foods and Nutrition Education Program (EFNEP) provide opportunities for youth and adults to increase their knowledge of basic life skills including citizenship, public speaking, food preservation, budgeting and healthy eating. The collaborative nature of Cooperative Extension represents an important strategic partnership that provides excellent return-on-investment for the Citizens of New Hanover County.

### **FY12-13 ACCOMPLISHMENTS**

- Recruited and educated 29 Master Gardener trainees. The 50-hour volunteer commitment in support of Cooperative Extension's programs and the Display Garden is valued in excess of \$25,000.
- Provided continuing pesticide education credits to 290 commercial pesticide applicators during the annual spring Pro Day event in February. Fifty-two per cent (52%) of those attending indicated that they will change insecticide applications to protect pollinators based on information presented.
- Taught 93 third, fourth and fifth-graders about science and agriculture and the real origins of the food they consume through hands-on experiments, crafts and games in a six-lesson curriculum. Funding for this collaborative effort was provided by New Hanover County Farm Bureau.
- Improved the New Hanover County Arboretum and Display Garden with the addition of a picnic area with brightly-colored tables and umbrellas, a redesigned herbaceous perennial border, and a woodland garden emphasizing understory plantings such as camellias, redbuds and hydrangeas. Private funding in the amount of \$11,000 supported these improvements. Gate counts indicate that we will have over 60,000 visits by the end of 2013 – a 13% increase from 2012 which was a 30% increase from 2011.
- Reached over 125,000 households each week with timely horticultural information through "*The Coastal Gardener*" mass media efforts, including a monthly show on New Hanover County television, and appearances on WECT TV-6's "*Carolina in the Morning*" show and archived videos on WECT's website. Beginning in September, 2013 the Coastal Gardener will be back on local radio on WMYT FM-106.7 live from 8 to 9 am each Saturday.

**COOPERATIVE EXTENSION SERVICE CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	To increase the intellectual growth and development of life skills among all youth by participation in 4-H.				
<b>Key Performance Indicator:</b>	Number of 4-H youth participating in educational programming	870	2,680	2,970	3100
<b>STRATEGY:</b>	Provide nutrition and wellness programs that will empower youth and adults to lead healthier lives through Family and Consumer Science and EFNEP.				
<b>Key Performance Indicator:</b>	Number indicating improved dietary and exercise habits	550	2,550	2,780	1650
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Enhance and add recreational, cultural and enrichment amenities.</b>				
<b>STRATEGY:</b>	Establish Woodland Garden and new event space in the central area of the Display Garden.				
<b>Key Performance Indicator:</b>	% of project completed by deadline by June 30, 2014	N/A	N/A	20%	100%
<b>STRATEGY:</b>	Install Bradley entrance to improve safety, traffic flow and aesthetics for the Arboretum and Display Garden.				
<b>Key Performance Indicator:</b>	% of project completed by June 30, 2014	N/A	N/A	15%	100%
<b>STRATEGY:</b>	Enhance Camellia Border collaboratively with the Tidewater Camellia Club with funding provided by the Cape Fear Garden Club.				
<b>Key Performance Indicator:</b>	% of project completed by June 30, 2014	N/A	N/A	N/A	80%
<b>STRATEGY:</b>	Enhance classes/workshops and on-site amenities including the Arboretum Giftshop to improve public participation.				
<b>Key Performance Indicator:</b>	Number of annual visits	36,000	45,000	54,000	60,000
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Protect the environment through innovative programs.</b>				
<b>STRATEGY:</b>	Provide at least six pesticide certification/recertification opportunities annually.				
<b>Key Performance Indicator:</b>	Number of licensees attending certification opportunities	900	1,230	1,590	1600

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**COOPERATIVE EXTENSION SERVICE CONTINUED**

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**SUMMARY OF EXPENDITURES AND REVENUES**

<b>COOPERATIVE EXTENSION SERVICE</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$36,189	\$17,655	\$49,124
OPERATING EXPENSES	366,448	463,150	455,757
CAPITAL OUTLAY	0	0	0
<b>TOTAL EXPENDITURES:</b>	<b>\$402,637</b>	<b>\$480,805</b>	<b>\$504,881</b>
<b>TOTAL REVENUES:</b>	<b>\$51,408</b>	<b>\$77,974</b>	<b>\$35,461</b>
<b>NET COUNTY COST:</b>	<b>\$351,229</b>	<b>\$402,831</b>	<b>\$469,420</b>

## LIBRARY

The New Hanover County Public Library system provides services through the Main Library, Northeast Regional Branch, Myrtle Grove branch, Carolina Beach branch and a Virtual library branch. General reference services, business and consumer health information, inter-library loans, audiovisual materials, meeting rooms and a variety of adult and children's programming are available at most facilities. Main Library houses specialized local history and genealogical research materials as well as legal and consumer health collections. All locations offer wireless connectivity and computers for public use. Access to the library's virtual services including databases, image libraries, print and audio eBooks, reference resources and more are accessible through the library's Virtual Branch at [www.nhclibrary.org](http://www.nhclibrary.org).

### FY12-13 ACCOMPLISHMENTS

- Delivered value for taxpayer money: The library successfully re-introduced Sunday hours at Main, and for the first time ever introduced Sunday hours at Northeast and Myrtle Grove. To accomplish this, the library redesigned its staffing model and introduced the use of regular part-time weekend help, thereby improving consistency of service.
- Improved the customer experience and increased citizen satisfaction: Library administration conducted a series of intensive staff trainings resulting in increased competence and customer service skills. Success of this effort was reflected in the library's high scores in the County's 2012 Citizen Survey and in the Wilmington Rotary Club's decision to present the library with the 2013 Fran C. Young Community Recognition Award in recognition of outstanding community support.
- Improved community literacy: In partnership with the Library Foundation and New Hanover County Parks, the library installed the first StoryWalk in New Hanover County at Smith Creek Park. StoryWalk encourages both family literacy and physical activity by posting pages from a children's picture book along a walking trail. Families interact with the story one page at a time as they walk the designated path.
- Developed workforce readiness skills: In response to the area's sustained high rate of unemployment, library staff created a Jobs Lab at Main Library in partnership with the United Way. Citizens receive professional assistance with job search tasks such as resume writing, cover letters and submitting online job applications.
- Build & Strengthen Productive Strategic Partnerships: The library was awarded two Library Services and Technology Act (LSTA) grants. One of the grants resulted in expanded customer access to Internet and computer technology. The other grant enabled staff to launch the Cape Fearian project—an ongoing effort to digitize photographs depicting everyday life in the Cape Fear region and to make those images accessible to the public. Both grants were matched by funds donated by the Library Foundation or the Friends of the Library.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	Superior Public Health, Safety and Education				
<b>KEY STRATEGIC OBJECTIVE:</b>	Support programs to improve educational performance; provide health and wellness education, programs and services.				
<b>STRATEGY:</b>	Expect access to our wealth of resources to increase by 2% per year.				
<b>Key Performance Indicator:</b>	Circulation: number	1.35 million	1.38 million	1.39 million	1.4 million
<b>Key Performance Indicator:</b>	Use of online databases	163,665	224,218	316,583	332,412
<b>STRATEGY:</b>	Foster literacy by maintaining story hour attendance above 12.				
<b>Key Performance Indicator:</b>	Children's programming: average attendance	18.4	12.8	28.2	28.9

**LIBRARY CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY10-11 Actual</b>	<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Projected</b>
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Support programs to improve educational performance; provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	Train and engage a workforce that answers over 300,000 reference and directional transactions with a fill rate of 85%.				
<b>Key Performance Indicator:</b>	Reference transactions: number	299,826	314,440	392,024	401,825
<b>Key Performance Indicator:</b>	Material and information fill rate	93.82%	95.90%	94.32%	95.00%
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Enhance and add recreational, cultural and enrichment amenities.</b>				
<b>STRATEGY:</b>	Provide a welcoming and dynamic destination as reflected by a door count over 750,000 and a per capita visit rate greater than 4.0.				
<b>Key Performance Indicator:</b>	Library visits	843,007	801,385	944,216	967,821
<b>Key Performance Indicator:</b>	Visits: per capita	4.15	3.90	4.51	4.50
<b>STRATEGY:</b>	Provide quality resources and collections resulting in a per capita reference transaction rate over 1.5, a per capita circulation rate greater than 6.5, and a material turnover rate greater than 3.				
<b>Key Performance Indicator:</b>	Reference transactions: per capita	1.47	1.50	1.87	1.91
<b>Key Performance Indicator:</b>	Circulation: per capita	6.68	6.70	6.68	6.70
<b>Key Performance Indicator:</b>	Material turnover rate	3.06	2.97	3.51	3.53
<b>STRATEGY:</b>	Provide exceptional services and experiences with 250 programs for adults and 800 programs for children.				
<b>Key Performance Indicator:</b>	Adult programs: number	395	233	698	730
<b>Key Performance Indicator:</b>	Children's programs: number	1,469	1,924	830	1,000
<b>STRATEGY:</b>	Deliver exceptional customer service with a customer satisfaction rate greater than 90%.				
<b>Key Performance Indicator:</b>	Customer satisfaction rate	93.4%	96.2%	98%	95%

**LIBRARY CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY10-11</b>	<b>FY11-12</b>	<b>FY12-13</b>	<b>FY13-14</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<b>FOCUS AREA:</b>	<b>Strong Financial Performance</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Control costs and manage the budget.</b>				
<b>STRATEGY:</b>	Maximize operations by holding reference transaction costs to <\$2.30, circulation costs to < \$2.85, and materials per capita cost <\$3.00.				
<b>Key Performance Indicator:</b>	Reference transactions: cost	\$2.54	\$2.35	\$1.83	\$2.00
<b>Key Performance Indicator:</b>	Circulation: cost	\$2.51	\$2.46	\$2.57	\$2.64
<b>Key Performance Indicator:</b>	Materials per capita: cost	\$2.75	\$2.66	\$2.63	\$2.70
<b>STRATEGY:</b>	Support sustainable funding by providing 10% or more of the Library's operating budget from non-county funds such as grants, donations and fees. Reach state average (over \$20) in total per capita funding.				
<b>Key Performance Indicator:</b>	Percent funded locally	83.10%	87.56%	84.56%	85.00%
<b>Key Performance Indicator:</b>	Per capita expenditure	\$16.23	\$17.14	\$17.79	\$18.00
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	Using cutting edge technology, create a virtual library experience that enables remote users to replicate traditional library services as reflected by a 5% increase in usage of online resources.				
<b>Key Performance Indicator:</b>	Number of Internet sessions	153,873	145,844	158,446	162,407
<b>Key Performance Indicator:</b>	Visits to Library's web pages	476,356	552,834	570,565	584,829
<b>STRATEGY:</b>	Foster technology competency by increasing self-service circulation transactions 5% per year.				
<b>Key Performance Indicator:</b>	Percent of self-service circulation trans-actions	18.26%	21.22%	41.05%	45.00%

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>LIBRARY</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$2,754,669	\$2,882,536	\$3,046,813
OPERATING EXPENSES	833,227	917,376	918,375
CAPITAL OUTLAY	87,000	86,652	0
<b>TOTAL EXPENDITURES:</b>	<b>\$3,674,896</b>	<b>\$3,886,564</b>	<b>\$3,965,188</b>
<b>TOTAL REVENUES:</b>	<b>\$638,374</b>	<b>\$599,852</b>	<b>\$552,255</b>
<b>NET COUNTY COST:</b>	<b>\$3,036,522</b>	<b>\$3,286,712</b>	<b>\$3,412,933</b>

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## MUSEUM

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Established in 1898, Cape Fear Museum of History and Science is the oldest history museum in North Carolina. Since receiving American Alliance of Museums re-accreditation in August 2010, the Museum has continued to operate with a commitment to excellence and the highest professional standards of museum operation and public service. Cape Fear Museum collects, preserves, and interprets objects relating to the history, science, and cultures of the Lower Cape Fear, and makes those objects and their interpretation available to the public through educational exhibits and programs. Staff develops and implements exhibits, events, lectures, and workshops that engage visitors of all ages. Cape Fear Museum promotes life-long learning by offering pre-school learning opportunities, school programs linked to National Common Core State Standards and North Carolina Essential Standards, internship experiences, teacher training, family and adult programs, and volunteer opportunities. The Strategic Framework adopted in 2002, and revised in 2012, will continue to be critically reviewed by boards and staff especially as it aligns and supports the updated New Hanover County Strategic Plan.

### **FY12-13 ACCOMPLISHMENTS**

- Participated in an American Association of State and Local History Visitors Count survey of 200 visitors from July – November 2012. We asked visitors to rate their museum experience and provide basic demographic data. We learned that: the museum rated highly on overall experience, exhibits, facilities, and customer service; visitors identified opportunities for improvement with media and advertising; and 62% of surveyed visitors live more than 60 miles away.
- Developed the exhibitions *Toys and Games* and *Fragments of War* featuring objects from the museum's collection. *Impressions of the Lower Cape Fear* resulted from collaboration with the Cape Fear Camera Club. With *Collection Selection: Breakfast*, staff redesigned and rebranded the small open storage display. With the addition of our 2013 summer traveling exhibition, *Attack of the Bloodsuckers*, we served diverse audiences throughout the year.
- Recognized by colleagues and museum professionals across the southeast region, the exhibition *Fragments of War*, which featured three recently conserved Civil War-era objects, received the 2012 Newsome Award from the Federation of North Carolina Historical Societies for outstanding achievement in preserving local history. The exhibition *Toys and Games* received a Certificate of Commendation in the Up to \$25,000 Category for Outstanding Exhibits from the 2012 Southeastern Museum Conference Exhibition Competition.
- Expanded family-learning at the Museum to include a preschool audience. Education staff researched early childhood learning standards and developed preschool components for Saturday Learning Centers and preschool backpacks for families with children ages 3-5 to use as they explore Museum exhibits. In addition, the Museum continues to offer high-quality, inquiry-based, hands-on programming for public, private, and home schools. In FY 12-13, over 14,000 students in southeastern North Carolina participated in curriculum based field trips, outreach programs, and school events. Educational opportunities are offered to area residents through family-learning programs and family science events.
- Continued on-going relationships and developed several new strategic partnerships. We continued to work with Time Warner Cable's Connect A Million Minds initiative as a partner for our annual family science events and joined with other County departments Airlie Gardens, NHC Libraries, and the Arboretum for the North Carolina Science Festival "Statewide Star Party," a free STEM event for area residents.

**MUSEUM CONTINUED**

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Support programs to improve educational performance. Deliver value for taxpayer money.</b>				
<b>STRATEGY:</b>	Increase volunteer hours to support Museum educational programs, public events, exhibitions, and collections care.				
<b>Key Performance Indicator:</b>	Increase total number of volunteer hours 2% annually	n/a	n/a	n/a	2%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Market and promote New Hanover County resources</b>				
<b>STRATEGY:</b>	Increase the annual number of visitors				
<b>Key Performance Indicator:</b>	Increase total number of visitors 3% annually	n/a	n/a	n/a	3%
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Deliver value for taxpayer money</b>				
<b>STRATEGY:</b>	Enhance and add recreational, cultural, and enrichment amenities and quality programs that will provide engaging, inquiry-based learning experiences for visitors of				
<b>Key Performance Indicator:</b>	95% of programs rated "Very Good" or "Excellent"	n/a	n/a	99%	95%
<b>FOCUS AREA:</b>	<b>Productive Strategic Partnerships</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	Increase financial support from non-county sources to support Museum educational programs, public events, exhibitions, and collection care				
<b>STRATEGY:</b>	Develop appropriate public / private partnerships				
<b>Key Performance Indicator:</b>	Achieve 20% annual increase in non-NHC revenue by FY2017	n/a	n/a	n/a	20%

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>MUSEUM</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$841,175	\$850,338	\$933,317
OPERATING EXPENSES	\$157,295	\$163,282	\$131,774
CAPITAL OUTLAY	\$0	\$0	\$0
<b>TOTAL EXPENDITURES:</b>	<b>\$998,470</b>	<b>\$1,013,620</b>	<b>\$1,065,091</b>
<b>TOTAL REVENUES:</b>	<b>\$264,583</b>	<b>\$259,071</b>	<b>\$250,280</b>
<b>NET COUNTY COST:</b>	<b>\$733,888</b>	<b>\$754,549</b>	<b>\$814,811</b>

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## PARKS AND GARDENS

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The Parks and Gardens Department strives to maintain and operate parks and facilities that enrich the lives of the community and promote an overall healthier lifestyle. The department manages 1,000 acres of school properties, over 600 acres of non-park properties, and 1,300 acres of park properties including Airlie Gardens, an historic landmark that encompasses 67 acres of quintessential Southern landscape featuring azaleas, camellias, statuary and the historic 459 year old Airlie Oak as well as the world-renowned Minnie Evans' tribute garden.

Also managed by the Parks and Gardens Department is the New Hanover County Executive Development Center (EDC) which is conveniently located in central Wilmington. The EDC provides newly remodeled office and meeting spaces for conferences, social gatherings and special events.

### **FY12-13 ACCOMPLISHMENTS**

- Increased environmental education outreach programs to 7,000 participants, offering bird hikes and eco-kayak tours to increase public awareness of the native environment. Opened the new Bug Zoo at Airlie Gardens that introduces native species while promoting habitat conservation. Fully utilizing new cistern at Airlie Gardens for rain water collection and use throughout gardens as well as increased use of efficient drip irrigation and low power consuming CFL and LED lighting.
- Touted as a "Top Three" attraction in Wilmington by Encore Magazine during its annual "Best Of" contest, Airlie Gardens was also listed as "Top Five Things to Do in North Carolina" for the month of August by Our State Magazine. The garden is also considered a top Wilmington attraction and boasts a 4.5 rating on Trip Advisor.
- Managed and maintained 55 athletic fields hosting over 74,000 hours of play with many facilities seeing play seven days a week.
- Renovated Hoggard High School tennis courts and Hugh MacRae restrooms. Hugh MacRae Park was voted "Favorite Family Picnic Area" by Wilmington Parent Magazine. Developed Facebook and Twitter accounts to increase public awareness of programs and activities.
- Hosted 364 meetings at the Executive Development Center this year, which is an increase of 52% over last year. The number of individual customers served increased to 192, with a total of 10,500 attendees. This is an increase of 57% and 76% respectively over last year. Also secured office lease from a new small business.

**PARKS AND GARDENS**

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIS)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	Intelligent Growth and Economic Development and Effective County Management				
<b>KEY STRATEGIC OBJECTIVE:</b>	Protect the environment through innovative programs. Create and support an engaged workforce.				
<b>STRATEGY:</b>	To increase the number of volunteers and improve volunteer retention in Parks and Gardens.				
<b>Key Performance Indicator:</b>	Volunteer hours annually	3,100	3,000	4,300	4,500
<b>STRATEGY:</b>	To effectively maintain Environmental Education Programs to serve New Hanover County Schools.				
<b>Key Performance Indicator:</b>	School programs to all grade levels, and public/private attended/attendance	100/2,850	90/2,800	163/5,350	160/5,000
<b>STRATEGY:</b>	To establish a premier historic garden with cultural and environmental educational programs that serve the residents and visitors of New Hanover County.				
<b>Key Performance Indicator:</b>	To increase the number of visitors and tourists annually	115,000	98,100	107,000	110,000
<b>STRATEGY:</b>	To effectively and efficiently manage maintenance and operations of Parks and Gardens' numerous recreational facilities.				
<b>Key Performance Indicator:</b>	Park and gardens: number of acres owned/acres maintained per grounds employee	1,250/32.5	1,500/37.5	1,900/43	1,900/43

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>PARKS AND GARDENS</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$2,916,578	\$3,199,126	\$3,173,800
OPERATING EXPENSES	\$1,304,293	\$1,903,048	\$2,085,219
CAPITAL OUTLAY	\$94,623	\$189,000	\$71,000
<b>TOTAL EXPENDITURES:</b>	<b>\$4,315,494</b>	<b>\$5,291,174</b>	<b>\$5,330,019</b>
<b>TOTAL REVENUES:</b>	<b>\$324,437</b>	<b>\$297,750</b>	<b>\$404,180</b>
<b>NET COUNTY COST:</b>	<b>\$3,991,056</b>	<b>\$4,993,424</b>	<b>\$4,925,839</b>

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**EMERGENCY TELEPHONE SYSTEM - ARTICLE 3 FUND**

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The Emergency Telephone System – Article 3 Fund is a special revenue fund established as required through legislation effective January 1, 2008. It is used to account for the funds received from the North Carolina 911 Board for eligible operating expenses and improvements to the County’s Public Safety Communications Center. Article 3 of the new legislation replaced Article 1, which provided for local collection of landline fees; and Article 2, which provided for state collection of wireless fees from service providers. The consolidated collection and disbursement process specified that previously existing funds for Article 1 and 2 be closed. Therefore, the County’s funds for Article 1 and 2 were closed in FY07-08 and this new fund was established for fees received by the County from the North Carolina 911 Board through Article 3.

Through Article 3, a North Carolina 911 Board was created to consolidate the state’s Enhanced 911 System under a single Board with a uniform 911 service charge. The service charge paid by communication providers to the North Carolina 911 Board is used to integrate the state’s 911 system and enhance efficiency and accountability. All funds received by the County from the 911 Board are processed through the Emergency Telephone System – Article 3 Fund.

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>EMERGENCY TELEPHONE SYSTEM - ARTICLE 3</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
OPERATING EXPENSES	\$34,136	\$0	\$672,151
CAPITAL OUTLAY	\$263,329	\$0	\$0
TRANSFERS	\$660,769	\$665,295	\$0
<b>TOTAL EXPENDITURES:</b>	<b>\$958,234</b>	<b>\$665,295</b>	<b>\$672,151</b>

**ENVIRONMENTAL MANAGEMENT FUND**

The Environmental Management Department provides comprehensive recycling and solid waste disposal services to residents and businesses within New Hanover County. The Department currently operates a lined sanitary landfill, seven drop-off recycling sites, and a household hazardous waste drop-off facility.

New Hanover County initiated the development of a Comprehensive Solid Waste Management Plan to address the future solid waste and recycling needs of the County. The Environmental Management Department issued a Request for Proposals (RFP) and issued a contract for development of the multiphase plan.

**FY12-13 ACCOMPLISHMENTS**

- Implemented a permanent, six-day-a-week household hazardous waste (HHW) drop-off site for County residents. This resource prevents thousands of pounds of toxic substances from being disposed of improperly.
- Increased electronic waste recycling drop-off services from one day per week to six days per week.
- Implemented a yard waste diversion pilot program at the County landfill.
- Secured over \$36,000 in state grant funds to support diversion of carpet, asphalt shingles, and mercury-containing materials from landfill disposal.
- Partnered with the New Hanover County Sheriff’s office to utilize inmate labor to reduce temporary labor expenses.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Actual	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Protect the Environment through Innovative Programs</b>				
<b>STRATEGY:</b>	Divert Household Hazardous Waste and Electronic Waste from Landfill Disposal				
<b>Key Performance Indicator:</b>	Pounds of Materials Diverted	147,957	132,311	290,048 <sup>(1)</sup>	305,000
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase Efficiency and Quality of Key Business Processes</b>				
<b>STRATEGY:</b>	Utilize Landfill Airspace Efficiently				
<b>Key Performance Indicator:</b>	Pounds per Cubic Yard	1,867	1,813	2,007	1,900

<sup>(1)</sup> Implemented a permanent facility on 5/15/13

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**ENVIRONMENTAL MANAGEMENT FUND CONTINUED**

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**SUMMARY OF EXPENDITURES AND REVENUES**

<b>ENVIRONMENTAL MANAGEMENT</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$1,969,388	\$2,011,212	\$1,874,107
OPERATING EXPENSES	3,799,997	4,525,729	5,050,840
DEBT SERVICE	291,821	617,545	611,559
CAPITAL OUTLAY	1,285,969	198,000	1,492,400
TRANSFERS	2,648,551	2,032,457	3,700,779
ADMINISTRATIVE RESERVE	0	3,621,118	1,216,495
<b>TOTAL EXPENDITURES:</b>	<b>\$9,995,726</b>	<b>\$13,006,061</b>	<b>\$13,946,180</b>

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**NEW HANOVER COUNTY SCHOOLS FUND  
(FUND 225)**

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The New Hanover County Schools Fund is a special revenue fund used to account for the one-half cent sales tax funds, North Carolina Public Schools Building Fund, and transfers from the General Fund. Expenditures from this fund support New Hanover County Public Schools' operations, debt service, and building renovation and construction.

The state of North Carolina assumes primary responsibility for public elementary and secondary schools; however, the financial responsibility for certain areas of public education is delegated to the counties. Federal financial support is also received by the public schools for various programs, including vocational education, lunches, library resources, textbooks and special education, etc. Specifically, North Carolina General Statutes require counties to provide funding for:

- Buildings, furniture, and apparatus
- Garage and maintenance equipment for school buses
- Liability insurance
- Plant maintenance
- School site
- Proper furnishings for the office of the Superintendent
- Supplies for school buildings, including books and other instructional supplies
- Water supply and sewerage facilities

School construction and renovation projects may be funded by counties through general obligation school bond issues, multi-year contracts for payment of capital outlay expenditures, or current revenue appropriated annually. Further, two local option one-half cent sales taxes (Articles 40 and 42) help fund capital outlay. The North Carolina General Statutes require that 30% of Article 40 and 60% of Article 42 sales taxes be used for County public school capital outlay expenditures.

North Carolina local school systems are not authorized to levy taxes. School district taxes, if any, must be levied by the counties. New Hanover County does not levy a school district tax.

New Hanover County provides funding for the New Hanover County Schools through current County revenues and debt financing. As with other North Carolina counties, New Hanover County Schools receive a larger share of County dollars than any other single program.

**NEW HANOVER COUNTY SCHOOLS FUND CONTINUED  
(FUND 225)**

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>NEW HANOVER COUNTY SCHOOLS</b>			
	<b><u>ACTUAL</u></b>	<b><u>ADOPTED</u></b>	<b><u>ADOPTED</u></b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
OPERATING EXPENSES	\$61,808,440	\$61,661,740	\$64,740,640
CAPITAL OUTLAY	750,000	750,000	2,510,146
BOND SERVICE CHARGE	103,920	105,110	106,070
DEBT SERVICE	21,781,841	21,436,315	20,803,769
<b>TOTAL EXPENDITURES:</b>	<b>\$84,444,201</b>	<b>\$83,953,165</b>	<b>\$88,160,625</b>
<b>REVENUES:</b>			
TRANSFER FROM GENERAL FUND	\$72,507,489	\$73,463,260	\$75,725,280
TRANSFER 1/2 CENT SALES TAX	9,528,630	9,109,336	10,222,183
TRANSFER FROM CAPITAL PROJECTS	1,336,547	0	847,893
OTHER	271,088	244,965	206,773
APPROPRIATED FUND BALANCE	0	1,135,604	1,158,496
<b>TOTAL REVENUES:</b>	<b>\$83,643,754</b>	<b>\$83,953,165</b>	<b>\$88,160,625</b>

County provides landscaping - \$464,514 – and School Resource Officers - \$500,000 – for Middle and High Schools. Funding for these services is not reflected in the above. Please note in the 2<sup>nd</sup> half of FY12-13, Elementary School Resource Officers were funded at a level of \$525,000. Funds are not included in FY13-14 for School Resource Officers in the Elementary Schools.

The School Fund is combined with the General Fund in all summaries in the document. The \$86 million transfer between the funds is excluded from the summaries.

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**ROOM OCCUPANCY TAX FUND**

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Room Occupancy Tax Funds are collected through a special tax on room occupancy rental in New Hanover County. According to the formula stipulated by North Carolina General Statutes, 3% of the room occupancy tax is used for beach renourishment (60%) and countywide tourism (40%). This is applicable to all areas within New Hanover County, with the exception of the Wilmington Convention Center District (WCCD). Only this first 3% tax is appropriated and, therefore, reported in the budget document.

Within the boundaries of the WCCD, a 6% room occupancy tax is levied and designated currently to the Convention Center account. Currently, 100% of room occupancy tax collected by the WCCD is used for the Convention Center account. Before July 2008, the funds were designated to the Convention Center account (40%), beach renourishment (30%), and the Tourism Development Authority (TDA) for promotion (30%). The Convention Center District is the area between Isabel S. Holmes Bridge to the Cape Fear Memorial Bridge with Fourth Street on one side and the Cape Fear River on the other side.

The legislation provides for an additional 3% levy for Carolina, Kure, and Wrightsville Beaches and is designated for promotion of their communities (50%) and expenditures related to tourism activities (50%). The additional 3% that is collected by the unincorporated areas in the County is dedicated to beach renourishment. The additional 3% that is collected within the city limits of Wilmington beyond the Convention Center District is dedicated to the Convention Center account. The second 3% of the room occupancy tax is classified as an agency fund and is, therefore, not reported in the budget document.

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>ROOM OCCUPANCY TAX FUND</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
OPERATING EXPENSES	\$1,565,108	\$3,705,728	\$3,705,900
TRANSFER TO OTHER FUNDS	50,000	76,304	0
<b>TOTAL EXPENDITURES:</b>	<b>\$1,615,108</b>	<b>\$3,782,032</b>	<b>\$3,705,900</b>
<b>TOTAL REVENUES:</b>	<b>\$4,592,260</b>	<b>\$3,782,032</b>	<b>\$3,705,900</b>

**SPECIAL FIRE SERVICE DISTRICT FUND**

Fire Services provides a full-service emergency response system that includes fire, rescue, medical and technical incident response, utilizing eight fire stations located throughout the unincorporated areas of New Hanover County. Stations are staffed 24 hours per day, 365 days per year with both career and volunteer staff. In addition, the Department provides code enforcement, fire investigations, public education and logistical support for the fire service community.

Fire Services provides service through three major divisions. The Operations Division is responsible for service delivery. The Administration Division is accountable for budgeting, hiring, procurement and planning. The Logistics Division is responsible for countywide equipment purchase and maintenance, facility evaluations and capital projects.

**FY12-13 ACCOMPLISHMENTS**

- Implemented a quality assurance program by expanding its data analysis capability, giving Fire Services the ability to monitor key metrics of their service delivery model. Monitoring these metrics will provide feedback for continued self-improvement of service delivery.
- Conducted its first Fire Officer Development Academy. This academy will help develop and retain quality personnel by providing company level officers with a standardized curriculum that advances their supervisory and leadership skills in support of the department and County mission, vision and core values.
- Developed internal resources to conduct ground ladder testing and minor maintenance reducing apparatus and equipment maintenance costs.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Projected	FY13-14 Projected
<b>FOCUS AREA:</b>	<b>Superior Public Health, Safety and Education</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention. Provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	To decrease the number of incidents per capita by providing fire code enforcement, public education and risk reduction projects.				
<b>Key Performance Indicator:</b>	Incident Response per 1,000 capita	67	56	61	60
<b>STRATEGY:</b>	To respond to at least 70% of all emergency incidents in less than seven minutes from the time of incident notification, with a consistent turnout time of 80 seconds or less. (*FY11-12 time changed to seven minutes to align with turnout times.)				
<b>Key Performance Indicator:</b>	% of Calls with arrival time less than seven minutes from time of notification 90% of the time	81%	76%	79%	80%
<b>Key Performance Indicator:</b>	% of Calls with turnout time less than 80 seconds	56%	56%	63%	65%
<b>STRATEGY:</b>	To decrease the rate of preventable fires through education, enforcement and risk reduction. (*Does not include incidents still under investigation.)				
<b>Key Performance Indicator:</b>	% of fires in residential properties	N/A	N/A	23%	23%
<b>Key Performance Indicator:</b>	% of structure fires in properties NHC inspects	N/A	N/A	3%	2%

**SPECIAL FIRE SERVICE DISTRICT FUND CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY10-11 Actual	FY11-12 Actual	FY12-13 Projected	FY13-14 Projected
<b>STRATEGY:</b>	To increase the level of Emergency care throughout the Fire District.				
<b>Key Performance Indicator:</b>	% of cardiac saves	N/A	N/A	31%	33%
<b>FOCUS AREA:</b>	Effective County Management				
<b>KEY STRATEGIC OBJECTIVE:</b>	Hire, develop and maintain talented people.				
<b>STRATEGY:</b>	To increase the percentage of fire fighters with up to date certifications for Fire and Rescue Response.				
<b>Key Performance Indicator:</b>	% of Fire Fighters who are certified; this includes all career and volunteer members	75%	82%	94%	95%

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>SPECIAL FIRE SERVICE DISTRICT</b>			
	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>
	<b><u>FY11-12</u></b>	<b><u>FY12-13</u></b>	<b><u>FY13-14</u></b>
<b>EXPENDITURES:</b>			
SALARIES & BENEFITS	\$6,575,309	\$6,890,794	\$6,976,184
OPERATING EXPENSES	1,742,796	2,067,520	3,035,345
DEBT SERVICE	1,079,345	1,113,933	856,629
CAPITAL OUTLAY	527,128	139,600	608,305
TRANS TO OTHER FUNDS	690,508	843,688	0
<b>TOTAL EXPENDITURES:</b>	<b>\$10,615,086</b>	<b>\$11,055,535</b>	<b>\$11,476,463</b>

**FY 2013 – 2014 CAPITAL EXPENDITURES**

**Introduction**

In order to ensure that quality services continue to be delivered to the citizens of New Hanover County in a timely and efficient manner, the County routinely invests in new and existing capital facilities, equipment and other fixed assets. These investments fall into two broad categories: *capital outlay* and *capital improvement projects*.

**Capital Outlay**

Capital outlay items are capital expenditures that have a value of more than \$5,000 and have a useful economic life of more than one year, or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Capital outlay expenditures tend to be equipment purchases, facility upgrades, or lease-hold improvements. These expenditures are budgeted in the various funds' operating budgets.

DEPARTMENT	TYPE	DESCRIPTION	ADOPTED
Information Technology	Equipment	Upgrading the hardware/software for VOIP Servers	\$ 200,000
	Equipment	Replace six end-of-life servers	30,000
	Other Improvements	Video First Appearance	50,000
Property Management	Other Improvements	Replace 8 HVAC units	80,000
	Other Improvements	Lighting Upgrade	200,000
	Other Improvements	Parking lot drainage repair	300,000
	Motor Vehicle	Replacement Vehicles	56,342
	Motor Vehicle	Sheriff's Replacement Vehicles	378,876
Sheriff's Office	Motor Vehicle	Sheriff Vehicle	25,000
Parks & Gardens	Equipment	Mobile Pressure Washer	6,000
	Equipment	Bat Wing rotary unit	20,000
	Equipment	Gator	5,000
	Other Improvements	Smith Creek bank stabilization	10,000
	Other Improvements	Picnic table and grill replacement	10,000
	Other Improvements	Blue Clay Bike Park Shelter	20,000
Register of Deeds <sup>1</sup>	Equipment	Upgrade to current recording Software	22,500
	Equipment	Automation Software	350,000
<b>Total General Fund</b>			<b>\$ 1,763,718</b>
<b>Fire Services</b>	Motor Vehicle	Service Truck	\$25,000
	Equipment	E-draulic Combo-Tool	21,000
	Equipment	Thermal Imaging Camera	24,000
	Equipment	Breathing Air Compressor	59,480
	Motor Vehicle	6x12 Tandem Axle trailer	2,825
	Motor Vehicle	Battalion Chief Vehicle	38,000
	Motor Vehicle	Replacement Tanker	225,000
	Other Improvements	Myrtle Grove Fire Statiion Restroom & Parking Lot	55,000
	Other Improvements	Sutton Lake Fire Station Parking Lot Renovations	33,000
	Other Improvements	New Fire Hydrant Capital Project	125,000
	<b>Total Fire Services</b>		
<b>Environmental Management</b>	Equipment	Two 30 yard roll-off containers	\$12,225
	Equipment	Two 40 yerd roll-off containers	13,775
	Equipment	Bulldozer	700,000
	Equipment	Loader	210,000
	Equipment	Posi-Shell equipment	165,000
	Other Improvements	Resurfacing of Landfill entrance driveway portion	40,000
	Whitegoods	Capital expenditures for handling of white goods	75,000
	Equipment	Bobcat Replacement	30,000
	Equipment	Four 40 yard closed-top containers	23,200
	Equipment	Six 30 yard closed-top containers	28,800
	Equipment	Two 30 yard open-top containers	8,400
	Motor Vehicle	Roll-off Truck Replacement	150,000
	Building	Covered structure enclosed on three sides	36,000
	<b>Total Environmental Management</b>		
<b>Total All Funds</b>			<b>\$ 2,100,705</b>

1 - Register of Deeds funding from the Automation Enhancement & Preservation Fund (115)

**Capital Improvement Program (CIP) Budget Process**

The Capital Improvement Program budget process involves four (4) key steps: comprehensive needs assessments, the development of in-depth cost estimates, a review of existing projects and new, requested project prioritization and recommendation.

**1. Comprehensive Needs Assessments**

- Master Plans - Various task forces have been established to identify long-term capital needs and financing mechanisms for specific needs of the County, including fire services, parks and recreation, library and museum. Once master plans are developed, they are presented to the Board of County Commissioners for evaluation and approval in concept. These groups report to the Board of County Commissioners on a n on-going basis, and their recommendations are considered throughout the current fiscal year and a s part of the yearly development of the recommended capital budget.
- County Departments also assess the needs for capital investments as part of the annual budget process. In early fall, Department Heads review previously submitted projects that were not approved to determine if the need, cost, timeframe or project scope have changed. At that time, the Department Heads also submit new capital project requests for consideration. The requests must contain a detailed business justification/rationale in addition to preliminary cost estimate. Requests are then compiled into the Requested Capital improvement projects list.

**2. Development of In-Depth Cost Estimates**

Throughout the fall, before preparation begins on the operating budget, the Budget Department works individually with each department requesting project(s) to develop cost estimates, and formulate and refine operating expense estimates for all new and existing requested capital improvement projects. This evaluation will include any associated capital outlay or staffing requests. These costs are included in the capital project request forwarded to the Capital Project team for consideration.

Anticipated efficiencies, new or additional revenue sources, and anticipated savings expected from the project are reviewed, and the rate of return and/or net County cost is calculated for each project.

**3. Ongoing Review of Existing Projects**

Progress on authorized and funded capital projects is monitored on a project-by-project basis quarterly. Project financial records are reviewed and milestone and timing updates provided by the Department Director and/or project manager. Budget estimates are updated and, if additional funding is requested, business justification and formal Board of County Commissioners approval for additional funding is required.

**4. Final Requested Project Prioritization and Recommendation**

Due to limited funding available, the County must prioritize potential capital projects annually. While some projects flow directly from an approved master plan, these projects must still be evaluated relative to other County priorities, goals and needs.

Based on staff input, overall County Goals, urgency of the request, potential impact on safety or environment, and potential funding opportunities, the County Manager recommends projects to the Board of County Commissioners as part of the County Manager's recommended budget.

Alternate mechanisms for financing the projects are also discussed at this time.

**CAPITAL IMPROVEMENT PROGRAM**

During the FY13-14 budget process, in an effort to establish a more formalized capital improvement planning process, a team was formed to evaluate General Fund departmental capital improvement requests. This team consisted of representatives from Property Management, Engineering, Finance, Budget, Legal, and Risk Management in order to bring a broad perspective about the value and feasibility of project requests. Departments had the opportunity of presenting their project requests to the team. The team reviewed the project requests and rated them according to a set of 11 criteria (see figure below). The team met to discuss the projects and individual project ratings were collected and averaged. Projects were prioritized according to the ratings they received. The team discussed whether the ratings truly reflected the priority the team wished to recommend and came to a consensus on project rankings. The prioritized list of projects was provided to the County Manager for reference during the budget process.

CAPITAL PROJECT EVALUATION CRITERIA / RATING SYSTEM	
	Maximum Potential Points
Project supports New Hanover County Strategic plan objectives	<b>Yes / No</b>
List Objective(s):	
Extent project eliminates, prevents, reduces hazards or enhances safety	<b>15</b>
Extent project helps meet new or existing mandates	<b>10</b>
Extent project is timely, continues or completes current project or relates to other high-priority project	<b>10</b>
Extent project enhances Economic Development or adds to tax base - increases infrastructure	<b>10</b>
Extent project enhances Ec. Dev. or adds to tax base - better place to do business or live	<b>10</b>
Extent project impacts programs or services	<b>10</b>
Extent project is financed with non-general fund revenue sources	<b>10</b>
Extent project lowers (increases) operating costs	<b>1-10; (1) - (10)</b>
Extent project improves Environmental Quality / prevents Environmental damage	<b>10</b>
Is project ready to start? Extent there are obstacles to overcome	<b>(0 to -5)</b>
Is project ready to start? Fiscal Year project is requested to start (sooner = higher)	<b>5</b>
<b>Maximum total points</b>	<b>100</b>

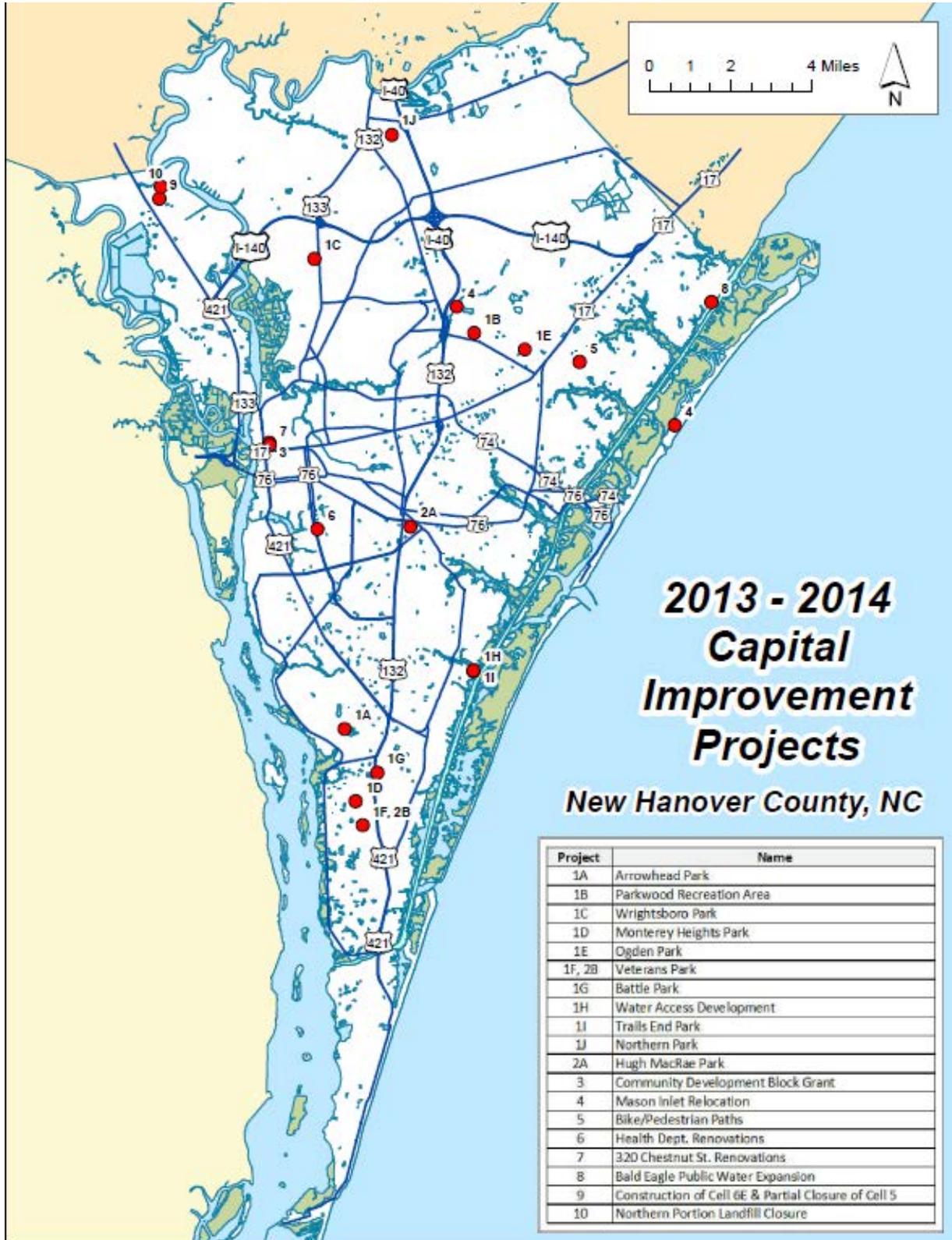
In addition, a quarterly review of on-going capital projects was instituted to ensure current capital projects are progressing as planned. A Capital Project Update form (see figure below) was created to consolidate all pertinent information for discussion between the members of the CIP team, project managers, and management at these meetings.

CAPITAL PROJECT UPDATE	
Project Name:	
Project Manager:	
Estimated Date of Completion:	
Project Description:	
Project Status / Notes:	
Financial Update	

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**Capital Improvement Projects (CIP) In Process**

Listed below are the projects expected to be active during FY13-14. Their locations are shown on the accompanying map.



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## CAPITAL IMPROVEMENT PROGRAM PROJECTS

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### Capital Improvement Projects

Capital Improvement projects are major, non-recurring expenditures, which are expected to cost in excess of \$100,000 and generally take longer than one (1) fiscal year to complete.

Typically, capital improvement projects relate to infrastructure or facilities. The acquisition of land is also considered a capital expenditure, even if the land is only to preserve an open space and not immediately designated as part of a capital improvement project.

Capital improvement projects are budgeted in separate capital project funds using a “multi-year” basis. This is a technique to account for funds that carry over from one fiscal year to another for a defined purpose. In addition, using separate funds keeps capital outlay and capital improvement spending distinct.

Budgets/funding appropriations for capital improvement projects may be approved by the Board of County Commissioners (BOCC) for the total project, or for a specific phase (land acquisition, design, engineering, construction, etc.). Once the Board of County Commissioners (BOCC) commits funds to a capital project, those funds remain with the project until the project or phase is completed or the BOCC approves a budget amendment reducing the total approved project budget.

### Capital Improvement Project Policies

- Capital Improvement Projects (CIP) submitted for consideration shall be consistent with the County’s strategic plan, mission and goals.
- The project scope, timing, estimated costs and funding source(s) for capital improvement projects will be presented at the time of request for funding.

Additionally, each submission must also include cost estimates for:

- a. One-time capital outlay (furniture, fixtures, equipment or technology);
  - b. Incremental staffing required; and
  - c. Annual impact of the project on operating and maintenance costs, including debt service, if applicable.
- Capital improvement projects that may receive priority consideration include (but are not limited to):
    - a. Projects mandated by state and federal agencies and law.
    - b. Projects that preserve and protect the health and safety of the community.
    - c. Projects that have been previously initiated and/or are a completion of subsequent phases.
    - d. Projects that provide for renovation of existing facilities, the preservation of the community’s prior investment or the reduction of maintenance and operating costs.
    - e. Projects funded by voter-approved bonded debt.
  - New Hanover County will utilize a variety of financing strategies for funding capital improvement projects that balance project size, duration and scope, anticipated useful life, current availability of funds, cost of capital, available debt capacity and anticipated revenue stream.

Where grants or contributions from state, federal, municipalities or other private sources of funding are available to finance projects, efforts should be made to secure these non-county funds.

- All capital improvement projects will be constructed, and expenditures incurred, for the purpose as approved by the Board of County Commissioners. Additional funding or changes to scope must be approved by the Board of County Commissioners.
- All approved projects will follow County, Legal, and statutory-required bidding processes, including Minority/Women Business Enterprise Program.

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

Financial information for on-going capital projects listed below consists of a combination of actual spending as of June 30, 2013 with any changes in funds available (budget) noted where applicable. New project budget amounts reflect amounts adopted in the FY13-14 budget.

**1) \$35.5 Million Parks & Recreational Bond**

On May 2, 2006, the voters passed a \$35.5 million bond referendum, which included \$13.8 million of County projects, \$13.6 million of city of Wilmington projects, \$0.6 million of Beach Town projects, and \$7.5 million of joint City and County projects. County projects include renovations, additions and improvements to four existing parks, development of six new parks (including the contribution to the Kure Beach project), and yet to be determined plans for the Cape Fear Museum Expansion and Library.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objective: Enhance and add recreational, cultural and enrichment amenities.

Impact on Operating Expenses:  
FY13-14: Costs absorbed within operating budget.

Future Years: Costs TBD during Northern Park design

Debt Service Impact: \$2,827,442 in FY13-14; See New Hanover County Debt Service on pages in the Debt Management section of the book for 5 year impact.

Responsible Department: Parks & Gardens

Estimated Completion Date: Ongoing

<b>Funding Source</b>	<b>Bond Proceeds</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
COW Projects	\$ 13,600,000	\$ (2,603,304)	\$ 10,996,696
Beach Projects	600,000	500,000	1,100,000
Joint Projects	7,500,000	2,605,000	10,105,000
County Projects	13,800,000	(500,000)	13,300,000
Transfer from GF	-	3,016,150	3,016,150
Transfer in Cap. Proj.	-	15,000	15,000
Interest (Investments)	-	69,531	69,531
Sales Tax Refund	-	28,773	28,773
PARTF Grant	-	287,817	287,817
<b>Total</b>	<b>\$ 35,500,000</b>	<b>\$ 3,418,967</b>	<b>\$ 38,918,967</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
<b>County Projects</b>						
Planning/ Design	\$ 550,000	\$ (81,696)	\$ 468,304	\$ 443,739	\$ -	\$ -
Arrowhead	1,000,000	80,962	1,080,962	1,078,003	-	-
Parkwood	500,000	(316,475)	183,525	181,021	-	-
Wrightsboro Park	500,000	(71,527)	428,473	4,165	-	-
Monterey Heights	250,000	(12,000)	238,000	228,726	-	-
Ogden	500,000	(71,984)	428,016	425,960	-	-
Battle Park	1,000,000	(500,000)	500,000	-	-	-
Water Access Dev.	1,000,000	3,045,190	4,045,190	4,045,189	-	-
Vet. Park Complet.	2,500,000	(2,139,203)	360,797	360,722	-	-
Vet. Park Lighting	-	466,125	466,125	466,125	-	-
Vet. Park-Paragon	-	1,699,085	1,699,085	1,699,085	-	-
Library	500,000	-	500,000	-	-	150,000
Cape Fear Museum	500,000	-	500,000	-	-	500,000
Northern Parks	5,000,000	479,697	5,479,697	5,214,854	800,000	780,585
River Road	-	87,292	87,292	87,292	-	-
Transfer to Cap. Proj.	-	245,000	245,000	245,000	-	-
Transfer to GF	-	6,805	6,805	6,805	-	-
County Sub-Total	\$ 13,800,000	\$ 2,917,271	\$ 16,717,271	\$ 14,486,686	\$ 800,000	\$ 1,430,585
<b>COW Projects</b>	\$ 13,600,000	\$ (2,663,929)	\$ 10,936,071	\$ 7,153,744	\$ -	\$ 3,782,327
<b>Beach Town Proj.</b>	600,000	500,000	1,100,000	1,100,000	-	-
<b>Joint Projects</b>	7,500,000	2,665,625	10,165,625	10,074,521	-	91,104
<b>Total</b>	\$ 35,500,000	\$ 3,418,967	\$ 38,918,967	\$ 32,814,951	\$ 800,000	\$ 5,304,016

Note: This table reflects changes in funds available for future spending as adjusted through a budget amendment passed July 1, 2013.

**2) Other FY13-14 Parks Projects**

New to FY13-14, a revolving capital project fund has been established to segregate projects which are expected to be completed within one fiscal year yet whose costs are expected to equal or exceed the \$100,000 capital project threshold. The decision was made to create a revolving capital project fund in order to segregate these costs rather than use a capital outlay account. Using a capital outlay account would make it difficult to track on-going true capital outlay expenditures. In addition, this will decrease the need for future individual capital project funds, reserving funds for truly large, multi-year projects. Individual projects budgeted in this revolving fund will be tracked using unique project codes. The two projects funded in FY13-14 are listed below.

**Hugh MacRae Maintenance Facility \$100,000**

The Hugh MacRae Maintenance Facility is the original park's operations center. The structure was built in the early 1980's and is in need of improvements including roofing, gutters, siding, staircase, and electrical work. Renovations will allow this facility to continue its useful life for another 10 to 15 years.

**Veterans Park Maintenance Facility \$250,000**

The Parks & Gardens Department was restructured in 2008 creating three districts. Veterans Park is the southern district headquarters. The maintenance facility was not originally designed with the capacity to support the southern district maintenance staff and equipment resulting in inadequate space for equipment storage and vehicle parking. Equipment is being stored outside increasing the risk of vandalism and causing increased equipment repairs due to weather deterioration. The addition of a three-bay storage facility will help remedy these conditions.

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**3) Community Development Block Grant (CDBG) Housing Program**

During FY10-11, the North Carolina Department of Commerce, Community Investment and Assistance Office, awarded New Hanover County a \$400,000 Scattered Site Housing Program (SSHP) grant for housing rehabilitation assistance. Grant funds were designated to demolish and reconstruct two houses and rehabilitate an additional three houses occupied by very low income homeowners. This is the fourth SSHP grant received by New Hanover County since 2001. The three previous scattered site housing rehabilitation grant projects were completed during FY05-06, FY07-08 and FY09-10.

Additionally during FY10-11, New Hanover County was one of 26 counties in North Carolina selected to receive a Small Cities Economic Recovery Community Development Block Grant (CDBG-ER). This \$500,000 grant awarded by the North Carolina Department of Commerce, Community Investment and Assistance Office, will be used to demolish and reconstruct three houses and rehabilitate an additional two houses occupied by very low income homeowners.

While these grants were awarded in FY10-11, environmental and other preparatory requirements were accomplished during FY11-12 and initial grant funds released. Construction of one home was completed in FY12-13. Reconstruction and rehabilitation of the remainder of houses is expected to be complete in FY13-14. New Hanover County has partnered with Cape Fear Community College (CFCC) for all phases of new construction projects. CFCC Architectural Technology and Interior Design students drafted a range of house plans from which a new homeowner can choose. Students in the Construction Management Program will build the homes and Landscape Gardening students will add the finishing touches around the exterior of the homes.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objectives: Develop, maintain and implement comprehensive plans for land use, economic development, infrastructure and environmental programs; Understand and act on citizen needs.

Impact on Operating Expenses:  
FY13-14: \$0 (Grants include administrative and direct costs)

Future Years: \$0 (Grants include administrative and direct costs)

Responsible Department: Planning & Inspections

Estimated Completion Date: 2014

Funding Source	Original Budget	Budget Amend.	Amended Budget
Federal Grant	\$ 400,000	\$ -	\$ 400,000
HUD Grant - G0082	400,000	-	400,000
HUD Grant - G0175	400,000	-	400,000
HUD ER Grant-G0325	-	500,000	500,000
HUD Grant - G0329	-	400,000	400,000
Interest	-	-	-
<b>Total</b>	<b>\$ 1,200,000</b>	<b>\$ 900,000</b>	<b>\$ 2,100,000</b>

Use of Funds	Original Budget	Budget Amend.	Amended Budget	Expen. As of 6/30/13	FY13-14	Future Years
SS Housing #1	\$ 383,346	\$ -	\$ 383,346	\$ 384,041	\$ (695)	\$ -
SS Housing #2	400,000	-	400,000	374,427	25,573	-
SS Housing #3	400,000	(6,689)	393,311	390,296	3,015	-
CDBG - ER #1	-	500,000	500,000	83,667	416,333	-
SS Housing #4	-	400,000	400,000	149,753	250,247	-
Transfer to GF	16,654	6,689	23,343	23,343	-	-
<b>Total</b>	<b>\$ 1,200,000</b>	<b>\$ 900,000</b>	<b>\$ 2,100,000</b>	<b>\$ 1,405,527</b>	<b>\$ 694,473</b>	<b>\$ -</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**4) Mason Inlet Relocation**

In 1997, Mason Inlet threatened numerous properties at the northern end of Wrightsville Beach. In an effort to protect property and mitigate a potentially harmful environmental impact, a plan was developed to relocate the inlet 3,000 feet to the north and to place sand on Figure Eight Island. Following completion of the original dredging project, continued maintenance and monitoring are ongoing and expected to continue indefinitely. Property owners are periodically assessed to recover actual costs incurred.

Relates to Strategic Focus Areas: Intelligent Growth and Economic Development;  
Productive Strategic Partnerships

Strategic Objectives: Protect the environment through innovative programs;  
Develop appropriate public/private partnerships.

Impact on Operating Expenses:  
FY13-14: \$0 (Property owners are assessed for all costs)

Future Years: \$0 (Property owners are assessed for all costs)

Responsible Departments: Planning & Inspections and Engineering

Estimated Completion Date: Ongoing

<b>Funding Source</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
Transfer from ROTS	\$ 605,000	\$ 13,046,073	\$ 13,651,073
Transfer In From GF	-	37,157	37,157
Sales Tax Refund	-	162	162
Interest	-	100,000	100,000
<b>Total</b>	<b>\$ 605,000</b>	<b>\$ 13,183,392</b>	<b>\$ 13,788,392</b>

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
Assessment #1	\$ 605,000	\$ 7,426,410	\$ 8,031,410	\$ 8,031,406	\$ 4	\$ -
Assessment #2	-	1,805,874	1,805,874	1,805,871	3	-
Assessment #3	-	3,951,108	3,951,108	3,782,129	168,979	-
<b>Total</b>	<b>\$ 605,000</b>	<b>\$ 13,183,392</b>	<b>\$ 13,788,392</b>	<b>\$ 13,619,406</b>	<b>\$ 168,986</b>	<b>\$ -</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**5) Bike / Pedestrian Paths**

This project seeks to achieve goals identified in New Hanover County's Greenway Plan by linking existing and creating new bike and pedestrian paths. Greenways increase the quality of life of our citizens by providing alternatives to vehicular travel, making it easier for people to exercise. Property values and businesses benefit from having access to trails and greenways.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objectives: Enhance and add recreational, cultural and enrichment amenities.

Impact on Operating Expenses:  
 FY13-14: \$0

Future Years: TBD – likely able to be initially absorbed in Parks & Gardens operating budget; however, costs will increase as the asphalt ages and repairs are needed.

Responsible Departments: Planning

Estimated Completion Date: On-Going

<b>Funding Source</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
Transfer In - GF	\$ -	\$ 57,419	\$ 57,419
Transfer In - Park Bond	40,000	-	40,000
Safe Routes Grant	100,000	-	100,000
Sm. Constr. State Grant	160,000	-	160,000
SAFETEA-LU Grant	-	-	-
Interest	-	229,674	229,674
<b>Total</b>	<b>\$ 300,000</b>	<b>\$ 287,093</b>	<b>\$ 587,093</b>

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
Construction	\$ 236,000	\$ 178,093	\$ 414,093	\$ -	\$167,000	\$ 247,093
Engineering / Permitting	24,000	109,000	133,000	-	133,000	
DOT Match	40,000	-	40,000	40,000	-	
<b>Total</b>	<b>\$ 300,000</b>	<b>\$ 287,093</b>	<b>\$ 587,093</b>	<b>\$ 40,000</b>	<b>\$ 300,000</b>	<b>\$ 247,093</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**6) Health Department Renovations – Phase I**

This project will renovate the vacated CoastalCare building and relocate the Health Department clinic and laboratory space to deliver more effective and efficient care for our citizens.

Relates to Strategic Focus Area: Superior Public Health, Safety, and Education

Strategic Objectives: Provide health and wellness education, programs, and services

Impact on Operating Expenses:  
 FY13-14: \$0

Future Years: \$173,000 utilities for this additional building

Responsible Departments: Health

Estimated Completion Date: Phase I: FY13-14

<b>Funding Source</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
Transfer In	\$ 2,715,254	\$ -	\$ 2,715,254
Cape Fear Mem. Grant	-	40,000	40,000
Interest	-	-	-
<b>Total</b>	<b>\$ 2,715,254</b>	<b>\$ 40,000</b>	<b>\$ 2,755,254</b>

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
Capital Project Expense	\$ 230,004	\$ -	\$ 230,004	\$ -	\$ 230,004	\$ -
Construction Phase I	1,921,500	-	1,921,500	-	1,921,500	-
Furniture & Equipt.	256,000	-	256,000	117	255,883	-
Architect Phase I	307,750	-	307,750	141,117	166,633	-
Medical Equipt. - Grant	-	40,000	40,000	-	40,000	-
<b>Total</b>	<b>\$ 2,715,254</b>	<b>\$ 40,000</b>	<b>\$ 2,755,254</b>	<b>\$ 141,234</b>	<b>\$2,614,020</b>	<b>\$ -</b>

**7) 320 Chestnut Renovations**

This project will renovate New Hanover County’s former administrative offices which sustained water damage in 2010 making the building uninhabitable. Renovations will allow New Hanover County agencies to move from leased facilities back to this county-owned building.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development  
 Strong Financial Performance

Strategic Objectives: Build and maintain infrastructure  
 Provide sufficient investment to add/maintain government resources

Impact on Operating Expenses:  
 FY13-14: \$0

Future Years: TBD – Will be off-set by not having to lease office space and rent for space not used by NHC

Responsible Departments: Property Management

Estimated Completion Date: FY13-14

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

<b>Funding Source</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
Installment Debt	\$10,000,000	\$ -	\$ 10,000,000
Interest	-	-	-
<b>Total</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
Architect Fees	\$ 692,000	\$ 175,000	\$ 867,000	\$ 342,231	\$ 524,769	\$ -
Hazardous Mat. Mitigation	10,000	-	10,000	4,000	6,000	-
Constr. / Renovations	8,543,000	(175,000)	8,368,000	3,600	8,364,400	-
Furniture & Equipment	755,000	-	755,000	2,726	752,274	-
<b>Total</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 352,557</b>	<b>\$9,647,443</b>	<b>\$ -</b>

**8) Bald Eagle Public Water Expansion**

This project will extend public water access to the Bald Eagle Lane and Futch Creek Road area in the Porters Neck community which is experiencing saline intrusion in potable wells affecting the water quality in resident's homes.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objectives: Build and maintain infrastructure  
Understand and act on citizen needs

Impact on Operating Expenses:  
FY13-14: \$0 (Cape Fear Public Utility Authority will operate)

Future Years: \$0 (Cape Fear Public Utility Authority will operate)

Responsible Departments: Engineering coordinating with Cape Fear Public Utility Authority

Estimated Completion Date: FY13-14

<b>Funding Source</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
Transfer In - GF	\$ 627,645	\$ -	\$ 627,645
Transfer In - FS	256,000	-	256,000
Interest	-	-	-
<b>Total</b>	<b>\$ 883,645</b>	<b>\$ -</b>	<b>\$ 883,645</b>

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
Capital Project Expense	\$ 883,645	\$ -	\$ 883,645	\$ -	\$ 883,645	\$ -
<b>Total</b>	<b>\$ 883,645</b>	<b>\$ -</b>	<b>\$ 883,645</b>	<b>\$ -</b>	<b>\$ 883,645</b>	<b>\$ -</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**ENVIRONMENTAL MANAGEMENT CAPITAL PROJECTS**

**9) Construction of Cell 6E and Partial Closure of Cell 5**

Complete construction of Cell 6E and partial closure of Cell 5, includes Phase 2 of the Southern property permitting process and initial design/engineering work for the West side of Cell 6 partial closure.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objective: Build and Maintain Infrastructure.

Impact on Operating Expenses:

FY13-14: \$0

Future Years: \$0

Responsible Department: Environmental Management

Estimated Completion Date: FY13-14

<b>Funding Source</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>
Transfer in	\$ 2,300,000	\$ 1,239,000	\$ 3,539,000
Interest	-	-	-
<b>Total</b>	<b>\$ 2,300,000</b>	<b>\$ 1,239,000</b>	<b>\$ 3,539,000</b>

<b>Use of Funds</b>	<b>Original Budget</b>	<b>Budget Amend.</b>	<b>Amended Budget</b>	<b>Expen. As of 6/30/13</b>	<b>FY13-14</b>	<b>Future Years</b>
Cell 5 Design/Permit	\$ 150,000	\$ (21,267)	\$ 128,733	\$ 128,733	\$ -	\$ -
Cell 6E Design/Permit	150,000	(10,817)	139,183	131,267	7,916	-
Cell 5 Engineering	200,000	-	200,000	70,810	129,190	-
Cell 5 Construction	900,000	(292,710)	607,290	16,074	591,216	-
Cell 6E Engineering	250,000	(66,500)	183,500	2,101	181,399	-
Cell 6E Construction	650,000	1,630,294	2,280,294	-	2,280,294	-
<b>Total</b>	<b>\$ 2,300,000</b>	<b>\$ 1,239,000</b>	<b>\$ 3,539,000</b>	<b>\$ 348,985</b>	<b>\$ 3,190,015</b>	<b>\$ -</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**10) Northern Property Closure**

This project funds the process to close the entire northern portion of the landfill. Complete design and engineering costs are being done at the beginning as it is more cost-effective than doing these tasks piecemeal over the course of the project. An additional \$512,000 is budgeted for transfer to this capital project during FY13-14.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objective: Build and Maintain Infrastructure.

Impact on Operating Expenses:

FY13-14: \$0

Future Years: \$0

Responsible Department: Environmental Management

Estimated Completion Date: On-going

Funding Source	Original Budget	Budget Amend.	Amended Budget
Transfer in	\$ 250,000	\$ -	\$ 250,000
Interest	-	-	-
<b>Total</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>

Use of Funds	Original Budget	Budget Amend.	Amended Budget	Expen. As of 6/30/13	FY13-14	Future Years
Design / Engineering	\$ 250,000	\$ -	\$ 250,000	\$ 9,497	\$ 240,503	\$ -
<b>Total</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 9,497</b>	<b>\$ 240,503</b>	<b>\$ -</b>

Several new Environmental Management capital projects are budgeted in FY13-14.

**11) West Side Partial Property Closure**

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objective: Build and Maintain Infrastructure.

Impact on Operating Expenses:

FY13-14: \$0

Future Years: \$0

Responsible Department: Environmental Management

Estimated Completion Date: On-going

Landfill closure is required by state law to begin within 180 days of landfill waste reaching final elevation. Closure helps reduce the volume of leachate at the site mitigating the potentially negative environmental impact of open landfill space. \$2,057,777 is budgeted in FY13-14 to commence closure of the west side of the landfill.

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**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

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**12) Leachate Treatment System Upgrade**

Relates to Strategic Focus Area:	Intelligent Growth and Economic Development
Strategic Objective:	Build and Maintain Infrastructure.
Impact on Operating Expenses:	
FY13-14:	\$0
Future Years:	\$0
Responsible Department:	Environmental Management
Estimated Completion Date:	On-going

The Environmental Protection Agency (EPA) has established new, more restrictive limits for metal discharge in runoff from the landfill. An upgrade to the landfill's leachate treatment system is required in order to obtain/maintain our national Pollutant Discharge Elimination System (NPDES) permit. The upgrade to the leachate treatment system will protect the environment and meet the EPA's new NPDES permit requirements. \$500,000 is budgeted in FY13-14 to upgrade the Leachate treatment system.

**NON-COUNTY MANAGED  
CAPITAL IMPROVEMENT PROGRAM PROJECTS**

<b>PROJECT:</b>	<b>APPROVED FUNDS 6/30/2013</b>	<b>COUNTY FUNDS COMMITTED</b>	<b>OTHER FUNDS COMMITTED</b>	<b>EXPENDED AS OF 6/30/2013</b>	<b>NHC DEBT SERV. IMPACT FY13-14<sup>1</sup></b>	<b>PROJECTED COMPLET. DATE</b>
<i>PUBLIC SCHOOL CAPITAL PROJECTS:</i>						
\$123 MILLION SCHOOL BONDS PROJECTS <sup>2</sup>	\$134,312,677	\$124,600,000	\$ 9,712,677	\$134,047,221	\$ 9,415,564	Ongoing
PUBLIC SCHOOL BUILDING CAPITAL FUND	9,636,596	-	9,636,596	7,159,768	-	Ongoing
QUALIFIED SCHOOL CONSTRUCTION BONDS <sup>3</sup>	4,925,744	4,925,744	-	4,724,692	554,860	Ongoing
<i>CAPE FEAR COMMUNITY COLLEGE CAPITAL PROJECTS:</i>						
\$164 MILLION CFCC BOND PROJECTS	\$164,000,000	\$164,000,000	-	\$ 76,821,051	\$ 7,873,107	Ongoing

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## DEBT MANAGEMENT

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The County issues bonds for major capital projects. Borrowing has the advantages of spreading the cost of projects over their useful lives and allowing capital needs to be met more quickly than if annual revenues or reserves were used to finance the projects. North Carolina law requires that a majority of those voting on the issue must approve all general obligation debt (debt secured by a pledge of the County's taxing power) except: (1) refunding bonds issued for the purpose of retiring current general obligation bonds, (2) revenue deficiencies bonds, (3) tax anticipation bonds, (4) riots and insurrections bonds, (5) emergency bonds, and (6) two-thirds limitation bonds. Two-thirds limitation bonds allow the issuance of debt for any authorized purpose in an amount not exceeding two-thirds of the amount by which the outstanding general obligation indebtedness was reduced in the preceding fiscal year.

The outstanding debt affects the operating budgets for the various funds by requiring the debt service payments to be budgeted each year. Debt service payments are considered a general obligation of the County and by law their payment is mandatory.

The County maintains a strong bond rating of Aaa with Moody's and AAA with Standard and Poor's rating services.

The County had bonded debt outstanding of \$325,564,997 as of June 30, 2013 and estimates \$308,179,997 will be outstanding as of June 30, 2014. Of the total bonded debt amounts on the following page, \$164,123,145 is the General Fund general obligation debt as of June 30, 2013 and \$156,540,926 is general obligation debt estimated as of June 30, 2014. General obligation bonds are collateralized by the full faith, credit and taxing power of the County. Detailed information on bonded debt is found in the schedule of bonded debt outstanding.

In addition to bonded debt, the County also has installment debt outstanding of \$87,675,870 as of June 30, 2013 and estimates \$76,786,811 will be outstanding as of June 30, 2014. Detailed information on installment debt is found in the schedule of installment debt outstanding.

Principal and interest requirements for bonded and installment debt are provided by appropriation in the year in which they are due as outlined in the schedule of debt service for five years.

The North Carolina Local Government Commission oversees local government bonded debt and assists North Carolina cities and counties in all areas of fiscal management. The Commission conducts all bond sales and ensures that local governments have sufficient fiscal capacity to repay debt.

Net general bonded debt is compared to assessed value in the debt coverage chart within this section. A graph highlighting net bonded debt per capita is shown. Net bonded debt is defined for this purpose as the gross bonded debt less the debt payable from enterprise revenues.

New Hanover County's legal debt margin is calculated on the following page.

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**LEGAL DEBT MARGIN**

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North Carolina General Statutes limit the amount of general obligation debt that a unit of government can issue to 8% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin is the difference between the debt limit and the County's net debt outstanding applicable to the limit and represents the County's legal borrowing authority.

**Computation of Legal Debt Margin June 30, 2013 (Actual)**

<b>Total Assessed Valuation:</b>		<b>\$ 28,874,594,604</b>
<b>Legal Debt Limit (8% of Assessed Valuation):</b>		<b>\$ 2,309,967,568</b>
<b>Gross Debt:</b>		
Total Bonded Debt:	\$ 325,564,997	
Total Installment Debt:	87,675,870	
Authorized and Unissued Bonds (1):		
CFCC General Obligation	<u>40,000,000</u>	
<b>Total Gross Debt:</b>		<b>\$ 453,240,867</b>
<b>Deductions from Gross Debt in computing net debt (as per G.S. 159-55(a)(2):</b>		
Authorized and Unissued Bonds	\$40,000,000	
Installment (Water and Sewer)	<u>19,491,600</u>	
<b>Total Deductions from Gross Debt:</b>		<b>\$ 59,491,600</b>
<b>Total Amount of Debt Applicable to Debt Limit (Net Debt):</b>		<b>\$ 393,749,267</b>
<b>Legal Debt Margin for New Hanover County as of June 30, 2013 (Actual):</b>		<b>\$ 1,916,218,301</b>

**Computation of Legal Debt Margin June 30, 2014 (Estimated)**

<b>Total Assessed Valuation:</b>		<b>\$ 29,191,842,800</b>
<b>Legal Debt Limit (8% of Assessed Valuation):</b>		<b>\$ 2,335,347,424</b>
<b>Gross Debt:</b>		
Total Bonded Debt:	\$ 308,179,997	
Total Installment Debt:	76,786,811	
Authorized and Unissued Bonds (1):		
CFCC General Obligation	<u>40,000,000</u>	
<b>Total Gross Debt:</b>		<b>\$ 424,966,808</b>
<b>Deductions from Gross Debt in computing net debt (as per G.S. 159-55(a)(2):</b>		
Authorized and Unissued Bonds	\$ 40,000,000	
Installment (Water and Sewer)	<u>17,544,600</u>	
<b>Total Deductions from Gross Debt:</b>		<b>\$ 57,544,600</b>
<b>Total Amount of Debt Applicable to Debt Limit (Net Debt):</b>		<b>\$ 367,422,208</b>
<b>Legal Debt Margin for New Hanover County as of June 30, 2014 (Estimated):</b>		<b>\$ 1,967,925,216</b>

**NEW HANOVER COUNTY BONDED DEBT OUTSTANDING**

<b>BONDED DEBT OUTSTANDING</b>	<b>ACTUAL JUNE 30, 2013</b>	<b>ESTIMATED JUNE 30, 2014</b>
<b>GENERAL FUND:</b>		
CFCC 2004 General Obligation Bonds (Refunding)	7,458,900	0
CFCC 2005 General Obligation Bonds (Refunding)	5,553,186	4,617,579
CFCC 2009A General Obligation Bonds (Refunding)	7,386,059	6,460,247
CFCC 2010 General Obligation Bonds (\$36.715 million issued)	30,040,000	26,705,000
CFCC 2010 General Obligation Bonds RZEDB (\$30 million issued)	30,000,000	30,000,000
2008 Parks and Recreation Bonds (\$18 million issued)	15,000,000	14,250,000
2010 Parks and Recreation Bonds (\$16.315 million issued)	14,685,000	13,870,000
CFCC 2013A General Obligation Bonds (\$54 million issued)	54,000,000	54,000,000
CFCC 2013C General Obligation Bonds (refunding)	0	6,638,100
<b>TOTAL BONDED DEBT -- GENERAL FUND</b>	<b><u>\$ 164,123,145</u></b>	<b><u>\$ 156,540,926</u></b>
<b>PUBLIC SCHOOLS FUND:</b>		
2004 General Obligation Bonds (Refunding)	27,671,100	0
2005 General Obligation Bonds (Refunding)	4,091,814	3,402,421
2006 General Obligation Bonds (\$30 million issued)	19,500,000	10,500,000
2007 General Obligation Bonds (\$50 million issued)	37,500,000	15,000,000
2009 General Obligation Bonds (\$43 million issued)	38,500,000	37,000,000
2009A General Obligation Bonds (Refunding)	34,178,938	29,894,750
2013B General Obligation Bonds (Refunding)	0	30,870,000
2013C General Obligation Bonds (Refunding)	0	24,971,900
<b>TOTAL BONDED DEBT -- PUBLIC SCHOOLS FUND</b>	<b><u>\$ 161,441,852</u></b>	<b><u>\$ 151,639,071</u></b>
<b>TOTAL BONDED DEBT</b>	<b><u>\$ 325,564,997</u></b>	<b><u>\$ 308,179,997</u></b>

**NEW HANOVER COUNTY INSTALLMENT DEBT OUTSTANDING**

<b>INSTALLMENT DEBT OUTSTANDING</b>	<b>ACTUAL JUNE 30, 2013</b>	<b>ESTIMATED JUNE 30, 2014</b>
<b>GENERAL FUND:</b>		
COPS Refunding 2005A-1997 COPS	\$ 1,750,100	\$ 1,425,600
COPS Refunding 2005A-1997 COPS	1,909,200	1,555,200
COPS Refunding 2005B-2001 COPS	19,425,000	16,155,000
138 N. 4th Street <sup>2</sup>	356,283	283,910
2010 Limited Obligation Bonds Refunding-2000 COPS	8,027,281	7,003,669
2010 Limited Obligation Bonds Refunding-2001 COPS	12,617,239	12,617,239
2010 Limited Obligation Bonds Refunding-Airport Customs Building	1,586,214	1,383,945
2010 Limited Obligation Bonds Refunding-PSTC	1,114,736	1,001,116
2010 Limited Obligation Bonds Refunding-Jail Land	3,462,973	3,171,451
2010 Limited Obligation Bonds Refunding-Government Center	2,316,411	1,793,589
2010 Limited Obligation Bonds Refunding-800 mhz	2,488,669	1,670,605
800 MHZ Radio Equipment <sup>2</sup>	183,697	0
COPS Refunding 2005A-1997 COPS <sup>1,2</sup>	4,136,600	3,369,600
2012 Limited Obligation Bonds Refunding-Admin Annex	3,150,000	2,800,000
2012 Limited Obligation Bonds (Brookfield/Brierwood, Middle Sound, Kings Grant) <sup>1,2</sup>	15,355,000	14,175,000
<b>TOTAL INSTALLMENT DEBT -- GENERAL FUND</b>	<b><u>\$ 77,879,403</u></b>	<b><u>\$ 68,405,924</u></b>
<b>PUBLIC SCHOOLS FUND:</b>		
2010 Qualified School Construction Bonds	4,104,787	3,776,404
<b>TOTAL INSTALLMENT DEBT -- PUBLIC SCHOOLS FUND</b>	<b><u>\$ 4,104,787</u></b>	<b><u>\$ 3,776,404</u></b>
<b>SPECIAL FIRE DISTRICT:</b>		
2010 Limited Obligation Bonds Refunding-Murrayville Fire Station	\$ 2,281,590	\$ 2,089,520
2010 Limited Obligation Bonds Refunding-PSTC	1,114,736	1,001,116
Fire Engine/Fire Tankers (2) <sup>2</sup>	318,868	0
2012 Limited Obligation Bonds Refunding-Federal Point Fire Station	630,000	560,000
<b>TOTAL INSTALLMENT DEBT -- SPECIAL FIRE DISTRICT</b>	<b><u>\$ 4,345,194</u></b>	<b><u>\$ 3,650,636</u></b>
<b>ENVIRONMENTAL MANAGEMENT FUND:</b>		
COPS Refunding 2005A-1997 COPS	\$ 159,100	\$ 129,600
2010 Limited Obligation Bonds Refunding-2000 COPS	450,152	392,750
Bulldozer and Loader <sup>2</sup>	737,235	431,497
<b>TOTAL INSTALLMENT DEBT -- ENVIRONMENT. MGT. FUND</b>	<b><u>\$ 1,346,487</u></b>	<b><u>\$ 953,847</u></b>
<b>TOTAL INSTALLMENT DEBT</b>	<b><u>\$ 87,675,870</u></b>	<b><u>\$ 76,786,811</u></b>

<sup>1</sup> Includes the Water and Sewer debt service that was transferred to the General Fund as part of the change to the Cape Fear Public Utility Authority.

<sup>2</sup> Installment Debt deducted from Gross Debt in computing Net Debt as per G.S. 159-55(a)(2).



## NEW HANOVER COUNTY DEBT SERVICE FOR NEXT FIVE YEARS

GENERAL FUND	Adopted					
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
<b>BONDED:</b>						
CFCC 2004 General Obligation Bonds (Refunding)	1,228,833	1,181,305	1,133,034	1,085,045	1,352,020	1,330,042
CFCC 2005 General Obligation Bonds (Refunding)	1,235,801	1,192,389	1,146,329	1,100,613	1,530,244	1,460,425
Parks and Recreation Bonds 2008 (\$18 million issued)	1,384,575	1,354,575	1,317,075	1,290,825	1,262,700	1,234,575
CFCC 2009A General Obligation Bonds (Refunding)	1,296,425	1,252,778	1,208,309	1,163,062	774,901	746,647
CFCC 2010 General Obligation Bonds (\$70 million issued)	6,265,894	6,149,491	6,047,353	5,924,286	5,799,022	5,673,776
Parks and Recreation Bonds 2010 (\$17.5 million issued)	1,501,294	1,472,847	1,446,685	1,417,853	1,387,241	1,355,437
CFCC General Obligation Bonds (\$54 million authorized) March 2013	P 1,846,150	1,723,616	4,372,244	4,321,844	4,271,444	4,195,844
CFCC General Obligation Bonds (\$40 million authorized) March 2015	P 0	0	0	2,769,000	2,768,200	2,766,900
Total Bonded Debt Service - General Fund	\$14,758,972	\$14,327,001	\$16,671,029	\$19,072,527	\$19,145,772	\$18,763,646
Principal portion of General Fund Bonded Debt	7,627,965	7,616,669	10,125,605	11,393,653	11,847,608	11,913,933
Interest portion of General Fund Bonded Debt	7,131,007	6,710,333	6,545,424	7,678,874	7,298,164	6,849,714
	\$14,758,972	\$14,327,001	\$16,671,029	\$19,072,527	\$19,145,772	\$18,763,646
<b>INSTALLMENT:</b>						
2003 Certificates of Participation - Administration Annex Building	495,219	0	0	0	0	0
2003 Certificates of Participation - Airport Improvements	398,475	0	0	0	0	0
2005A Certificates of Participation - Refunding-Library/Admin Bldg, LE Facility, School/Park Land Purchase	808,640	807,433	807,990	806,702	808,264	806,654
2005B Certificates of Participation - Refunding-Airline Gardens, Judicial Building, Wilmington Hanby Beach	971,250	4,159,500	3,991,125	3,818,125	3,645,625	3,473,625
138 North Fourth Street	89,700	89,700	89,700	89,700	89,700	44,598
911 Equipment-Radios	210,543	186,048	0	0	0	0
2010 Refunding LOBS-2000 COPS-Airline Gardens, Judicial Building, Wilmington-Hanby Beach	1,466,418	1,399,070	1,343,925	1,288,624	1,221,711	1,159,812
2010 Refunding LOBS-2001 COPS-Jail, Parking Deck, Library	3,929,921	609,572	615,297	620,037	626,016	630,912
2010 Refunding LOBS-Airport Customs Building	275,074	264,511	255,776	246,815	235,328	224,874
2010 Refunding LOBS-Public Safety Training Center	162,788	157,177	152,396	147,474	141,152	135,395
2010 Refunding LOBS-Jail Expansion Land	450,942	437,666	425,720	413,360	397,476	382,982
2010 Refunding LOBS-Government Center	640,721	611,050	587,789	564,062	533,658	255,712
2010 Refunding LOBS-800 mhz System	953,234	906,263	870,526	834,158	50,194	0
2012 Refunding LOBS-COPS2003-Administration Annex Building	0	444,100	424,000	412,350	394,250	379,725
320 Chestnut Street Renovation	P 701,321	701,321	701,321	701,321	701,321	701,321
Cobb Judicial Annex Repair	P 0	459,664	459,664	459,664	459,664	459,664
Marquis Hills	P 0	0	0	561,875	769,769	758,531
Heritage Park	P 0	0	0	286,286	392,212	386,487
Airport Rental Car Facility	P 0	265,451	528,686	530,802	531,878	530,840
2003 Certificates of Participation - Brierwood, Kings Grant, Middle Sound <sup>1</sup>	1,954,475	0	0	0	0	0
2005A Certificates of Participation - Refunding-Sewer Projects <sup>1</sup>	914,115	912,750	913,380	911,924	913,689	911,869
2012 Refunding LOBS-COPS2003-Water/Sewer	0	1,724,800	1,667,500	1,610,050	1,557,800	1,500,775
Total Installment Debt Service - General Fund	\$14,422,837	\$14,136,076	\$13,834,794	\$14,303,331	\$13,469,707	\$12,743,776
Principal portion of General Fund Installment Debt	10,153,353	10,403,732	10,445,718	11,313,032	10,567,441	10,255,553
Interest portion of General Fund Installment Debt	4,269,484	3,732,344	3,389,077	2,990,299	2,902,266	2,488,223
	\$14,422,837	\$14,136,076	\$13,834,794	\$14,303,331	\$13,469,707	\$12,743,776
<b>Total Debt Service - General Fund</b>	<b>\$29,181,809</b>	<b>\$28,463,076</b>	<b>\$30,505,822</b>	<b>\$33,375,858</b>	<b>\$32,615,478</b>	<b>\$31,507,422</b>
<b>PUBLIC SCHOOLS FUND</b>						
	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>BONDED:</b>						
2004 General Obligation Bonds (Refunding)	4,320,743	4,157,521	3,991,168	3,825,782	4,935,932	4,997,034
2005 General Obligation Bonds (Refunding)	910,589	878,602	844,662	810,976	1,127,547	1,076,102
2005 General Obligation Bonds (\$15 million fixed issued)	1,176,188	1,148,064	1,118,064	1,088,064	1,058,064	1,028,064
2005 General Obligation Bonds (\$15 million variable issued)	1,160,000	1,130,000	1,100,000	1,070,000	1,040,000	1,010,000
2007 General Obligation Bonds (\$50 million fixed issue)	4,198,750	4,092,500	3,992,500	3,892,500	3,792,500	3,692,500
2009 General Obligation Bonds (Refunding)	5,999,197	5,797,222	5,591,441	5,382,063	3,585,849	3,455,103
2009 General Obligation Bonds (\$43 million issued)	3,097,500	3,045,000	3,000,000	2,955,000	2,910,000	2,865,000
Total Bonded Debt Service - Public Schools Fund	\$20,862,967	\$20,248,909	\$19,637,835	\$19,024,385	\$18,449,892	\$18,123,803
Principal portion of Public Schools Fund Bonded Debt	13,447,035	13,423,331	13,389,395	13,351,347	13,342,392	13,606,067
Interest portion of Public Schools Fund Bonded Debt	7,415,932	6,825,577	6,248,440	5,673,039	5,107,500	4,517,736
	\$20,862,967	\$20,248,909	\$19,637,835	\$19,024,385	\$18,449,892	\$18,123,803
<b>INSTALLMENT:</b>						
2010 QSCB's	\$573,348	\$554,860	\$536,372	\$517,885	\$499,397	\$480,909
Total Installment Debt Service - Public Schools Fund	\$573,348	\$554,860	\$536,372	\$517,885	\$499,397	\$480,909
Principal portion of Public Schools Fund Installment Debt	328,383	328,383	328,383	328,383	328,383	328,383
Interest portion of Public Schools Fund Installment Debt	244,965	226,477	207,990	189,502	171,014	152,526
	\$573,348	\$554,860	\$536,372	\$517,885	\$499,397	\$480,909
<b>Total Debt Service - Public Schools Fund</b>	<b>\$21,436,315</b>	<b>\$20,803,770</b>	<b>\$20,174,208</b>	<b>\$19,542,269</b>	<b>\$18,949,289</b>	<b>\$18,604,712</b>

## NEW HANOVER COUNTY DEBT SERVICE FOR NEXT FIVE YEARS

<b>SPECIAL FIRE DISTRICT</b>		<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>	<b>FY 15-16</b>	<b>FY 16-17</b>	<b>FY 17-18</b>
<b>INSTALLMENT:</b>							
2003 Certificates of Participation - Federal Point Volunteer Fire Department		99,044	0	0	0	0	0
Ladder Truck		182,433	0	0	0	0	0
2010 Refunding LOBS-Public Safety Training Center		162,788	157,177	152,396	147,474	141,152	135,395
2010 Refunding LOBS-Murrayville Fire Station		297,104	288,358	280,487	272,344	261,878	252,329
2012 Refunding LOBS-COPS2003		0	88,850	82,850	81,550	79,925	77,975
Fire Engine/Fire Tankers (2)		322,244	322,244	0	0	0	0
Fire Engine	P	50,319	0	0	0	0	0
<b>Total Debt Service - Special Fire District</b>		<b>\$1,113,933</b>	<b>\$856,629</b>	<b>\$515,733</b>	<b>\$501,368</b>	<b>\$482,955</b>	<b>\$465,698</b>
Principal portion of Special Fire District Installment Debt		917,576	694,558	368,857	367,024	361,444	357,744
Interest portion of Special Fire District Installment Debt		196,357	162,071	146,876	134,344	121,511	107,955
		<b>\$1,113,933</b>	<b>\$856,629</b>	<b>\$515,733</b>	<b>\$501,368</b>	<b>\$482,955</b>	<b>\$465,698</b>
<b>ENVIRONMENTAL MANAGEMENT</b>							
<b>INSTALLMENT:</b>							
2005A Certificates of Participation - Refunding - Scrapper Pan-Landfill		35,159	35,106	35,130	35,074	35,142	35,072
Bulldozer and Loader -Landfill		171,363	0	0	0	0	0
2010 Refunding LOBS-2000 COPS-Baghouses-WASTE C		82,233	78,457	75,364	72,263	68,511	65,040
Compactor 826G-Landfill		261,993	251,434	251,434	0	0	0
Articulated Dump Truck-Landfill		66,796	62,086	62,086	62,086	62,086	0
Bulldozer, Loader, and Roll-Off Truck	P		184,476	368,952	368,952	184,476	0
<b>Total Installment Debt Service - Environmental Management Fund</b>		<b>\$617,545</b>	<b>\$611,559</b>	<b>\$792,966</b>	<b>\$538,375</b>	<b>\$350,215</b>	<b>\$100,112</b>
Principal portion of Environmental Management Installment Debt		548,692	563,865	745,826	506,794	332,387	89,271
Interest portion of Environmental Management Installment Debt		68,852	47,694	47,140	31,581	17,827	10,841
		<b>\$617,545</b>	<b>\$611,559</b>	<b>\$792,966</b>	<b>\$538,375</b>	<b>\$350,215</b>	<b>\$100,112</b>
<b>Total Debt Service - Environmental Management Fund</b>		<b>\$617,545</b>	<b>\$611,559</b>	<b>\$792,966</b>	<b>\$538,375</b>	<b>\$350,215</b>	<b>\$100,112</b>
<b>Total Debt Service - All Funds</b>		<b>\$52,349,602</b>	<b>\$50,735,033</b>	<b>\$51,988,729</b>	<b>\$53,957,870</b>	<b>\$52,397,937</b>	<b>\$50,677,944</b>

P = Pending further action

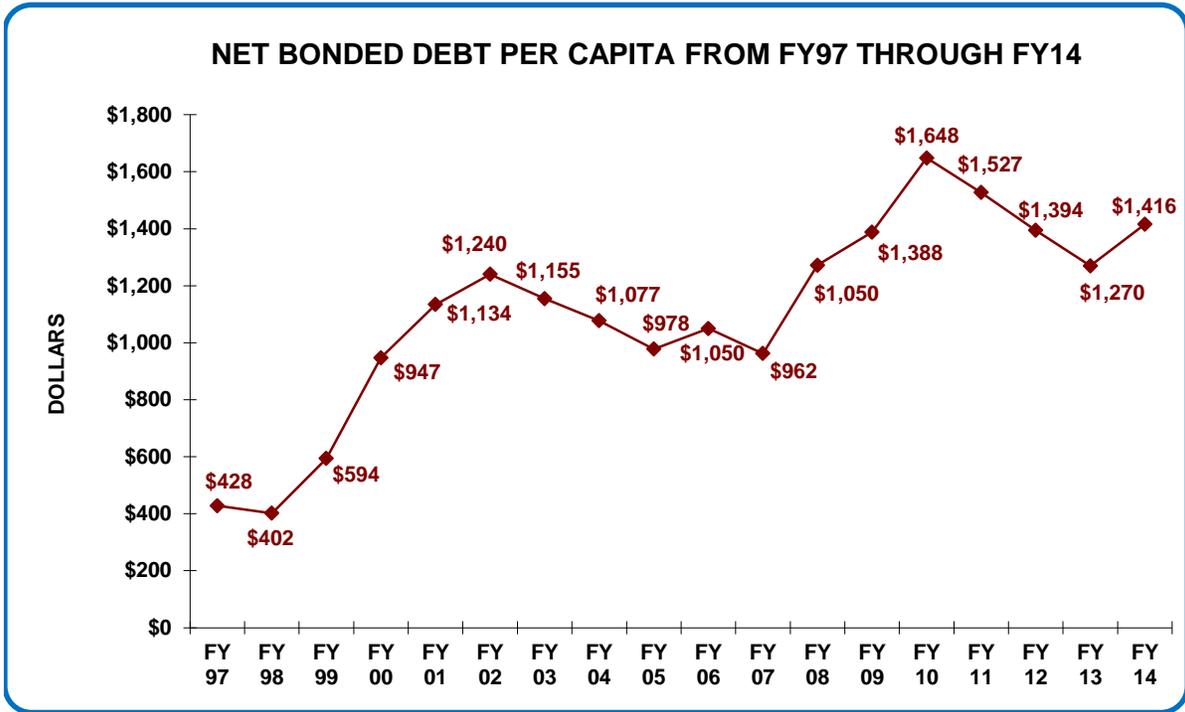
1. On July 1, 2008, Water and Sewer Debt Service was transferred to General Fund as part of the change to the Cape Fear Public Utility Authority.

**NEW HANOVER COUNTY RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**

<b>Fiscal Year Ended June 30</b>	<b><sup>1</sup>Population Estimate</b>	<b>Taxable Property Assessed Value</b>	<b>Gross Bonded Debt</b>	<b>Debt Payable from Enterprise Revenues</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Net Bonded Debt per Capita</b>
1994	134,912	\$7,814,763,042	\$58,305,000	\$31,895,000	\$26,410,000	0.34%	\$196
1995	139,500	8,191,563,111	58,565,000	29,785,000	28,780,000	0.35%	206
1996	143,234	8,646,082,828	78,520,000	27,390,000	51,130,000	0.59%	357
1997	147,761	9,274,126,204	88,225,000	24,935,000	63,290,000	0.68%	428
1998	148,370	9,975,023,536	82,060,000	22,465,000	59,595,000	0.60%	402
1999	148,822	10,561,590,950	109,045,000	20,690,000	88,355,000	0.84%	594
2000	160,327	15,447,985,673	170,675,000	18,845,000	151,830,000	0.98%	947
2001	163,828	15,990,342,660	202,655,000	16,930,000	185,725,000	1.16%	1,134
2002	166,017	16,524,186,222	220,855,000	14,940,000	205,915,000	1.25%	1,240
2003	169,050	16,976,210,211	207,610,000	12,285,000	195,325,000	1.15%	1,155
2004	174,302	17,363,984,377	197,810,000	10,040,000	187,770,000	1.08%	1,077
2005	179,553	17,896,300,639	183,510,000	7,880,000	175,630,000	0.98%	978
2006	185,222	18,754,771,006	200,150,000	5,625,000	194,525,000	1.04%	1,050
2007	189,922	19,499,335,347	185,895,000	3,255,000	182,640,000	0.94%	962
2008	192,279	32,862,470,391	245,440,000	780,000	244,660,000	0.74%	1,272
2009	195,085	33,424,361,562	271,170,000	355,000	270,815,000	0.81%	1,388
2010	202,667	33,674,505,469	334,244,997	175,000	334,069,997	0.99%	1,648
2011	206,286	33,807,896,708	315,039,997	-	315,039,997	0.93%	1,527
2012	209,964	33,969,990,000	292,639,997	-	292,639,997	0.86%	1,394
2013	213,785	28,874,594,604	325,564,997	-	271,564,997	0.94%	1,270
2014	217,606	29,191,842,800	308,179,997	-	308,179,997	1.06%	1,416

<sup>1</sup> North Carolina Office of State Budget and Management

NEW HANOVER COUNTY  
NET BONDED DEBT PER CAPITA



The increase in bonded debt per capita is due to the issuance of the CFCC \$54.0 M in General Obligation Bonds. For detail, please see facing page.



**NEW HANOVER COUNTY  
AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
<b>GENERAL FUND</b>						
<b>ADMINISTRATION:</b>						
Administrative Support Specialist	2	2.00	2	2.00	2	2.00
Assistant County Manager	3	3.00	2	2.00	2	2.00
Community Relations Coordinator	n/a	n/a	1	1.00	n/a	n/a
County Manager	1	1.00	1	1.00	1	1.00
County Manager, Executive Assistant	1	1.00	1	1.00	1	1.00
Media Production Specialist, Sr	n/a	n/a	1	1.00	n/a	n/a
Media Production Specialist	n/a	n/a	2	2.00	n/a	n/a
Public Affairs Manager	n/a	n/a	1	1.00	n/a	n/a
Strategy/Policy Development Coordinator	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>7</b>	<b>7.00</b>	<b>12</b>	<b>12.00</b>	<b>7</b>	<b>7.00</b>
<b>BOARD OF ELECTIONS:</b>						
Elections Director	1	1.00	1	1.00	1	1.00
Elections Program Coordinator	n/a	n/a	1	1.00	1	1.00
Elections System Specialist	1	1.00	1	1.00	1	1.00
Elections Specialist	<u>4</u>	<u>4.00</u>	<u>3</u>	<u>3.00</u>	<u>3</u>	<u>3.00</u>
	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>6.00</b>
<b>BUDGET:</b>						
Administrative Support Specialist	1	1.00	n/a	n/a	n/a	n/a
Budget Analyst, Senior	1	1.00	1	1.00	1	1.00
Budget Analyst	1	1.00	1	1.00	1	1.00
Budget Director	1	1.00	1	1.00	1	1.00
Budget Specialist	n/a	n/a	1	1.00	1	1.00
Special Projects Officer	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>4</b>	<b>4.00</b>	<b>5</b>	<b>5.00</b>	<b>5</b>	<b>5.00</b>
<b>COMMUNITY JUSTICE SERVICES:</b>						
Administrative Support Specialist	n/a	n/a	1	1.00	1	1.00
Administrative Support Technician	n/a	n/a	1	1.00	1	1.00
Director	n/a	n/a	1	1.00	1	1.00
Family Therapist	n/a	n/a	1	1.00	1	1.00
Intervention Specialist	n/a	n/a	2	2.00	1	1.00
Support Services Coordinator	n/a	n/a	1	1.00	1	1.00
Drug Treatment Court Specialist	n/a	n/a	1	1.00	1	1.00
DWI Treatment Court Coordinator	n/a	n/a	1	1.00	1	1.00
Fiscal Support Technician	n/a	n/a	1	0.75	n/a	n/a
License Clinical Therapist - Zone 1	n/a	n/a	1	1.00	1	1.00
License Clinical Therapist - Zone 2	n/a	n/a	2	2.00	2	2.00
Pretrial Release Coordinator	n/a	n/a	2	2.00	3	3.00
Pretrial Release Specialist	n/a	n/a	1	1.00	n/a	n/a
Program Assistant	n/a	n/a	3	3.00	4	4.00
Program Coordinator	n/a	n/a	2	2.00	2	2.00
Program Manager	n/a	n/a	3	3.00	3	3.00
Youth Empowerment Services Program Manager	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>n/a</b>	<b>n/a</b>	<b>25</b>	<b>24.75</b>	<b>24</b>	<b>24.00</b>
<b>COOPERATIVE EXTENSION:</b>						
Administrative Support Assistant	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>
	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>1</b>	<b>1.00</b>
<b>COURTS (Drug Court Program):</b>						
Drug Court Coordinator	1	1.00	n/a	n/a	n/a	n/a
Drug Court Case Coordinator	<u>1</u>	<u>1.00</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
	<b>2</b>	<b>2.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>DEVELOPMENT SERVICES:</b>						
Development Services Director	1	1.00	1	1.00	1	1.00
Administrative Support Supervisor	1	1.00	1	1.00	1	1.00
Administrative Support Technician	<u>11</u>	<u>11.00</u>	<u>10</u>	<u>10.00</u>	<u>8</u>	<u>8.00</u>
	<b>13</b>	<b>13.00</b>	<b>12</b>	<b>12.00</b>	<b>10</b>	<b>10.00</b>
<b>EMERGENCY MANAGEMENT &amp; 911 COMMUNICATIONS:</b>						
<b>Emergency Management:</b>						
Emergency Management/911 Director	1	1.00	1	1.00	1	1.00
Emergency Management Specialist, Sr.	1	1.00	1	1.00	1	1.00
Emergency Management Specialist	1	1.00	1	1.00	1	1.00
Information Systems Analyst (CAD)	n/a	n/a	1	1.00	n/a	n/a
911 Quality Specialist	n/a	n/a	n/a	n/a	1	1.00
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
<b>Public Safety Communications:</b>						
911 Manager	1	1.00	1	1.00	1	1.00
911 Supervisor	4	4.00	5	5.00	4	4.00
911 Trainer	1	1.00	1	1.00	1	1.00
PS Data Analyst	n/a	n/a	n/a	n/a	1	1.00
Telecommunicator, Senior	1	1.00	n/a	n/a	n/a	n/a
Telecommunicator	55	54.60	58	57.60	68	68.00
Administrative Support Specialist	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>67</b>	<b>66.60</b>	<b>71</b>	<b>70.60</b>	<b>81</b>	<b>81.00</b>

**NEW HANOVER COUNTY  
AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
<b>ENGINEERING &amp; PUBLIC SERVICES:</b>						
<b>Engineering:</b>						
Project Engineer, Chief	1	1.00	2	2.00	1	1.00
Project Manager, Senior	1	1.00	1	1.00	1	1.00
County Engineer	1	1.00	1	1.00	1	1.00
Shore Protection Coordinator	n/a	n/a	n/a	n/a	1	1.00
Construction Project Coordinator	1	1.00	1	1.00	1	1.00
Engineering CAD Specialist	1	1.00	1	1.00	1	1.00
Engineering Specialist	2	2.00	2	2.00	2	2.00
Engineering Construction Inspector	1	1.00	1	1.00	1	1.00
Administrative Support Assistant	1	1.00	1	1.00	n/a	n/a
Administrative Support Specialist	1	<u>1.00</u>	1	<u>1.00</u>	1	<u>1.00</u>
	<b>10</b>	<b>10.00</b>	<b>11</b>	<b>11.00</b>	<b>10</b>	<b>10.00</b>
<b>FINANCE:</b>						
Finance Director	1	1.00	1	1.00	1	1.00
Finance Director, Assistant	1	1.00	1	1.00	1	1.00
Financial Analyst	2	2.00	2	2.00	2	2.00
Purchasing Supervisor	1	1.00	1	1.00	1	1.00
Purchasing Agent	n/a	n/a	1	1.00	1	1.00
Property Auditor	1	1.00	1	1.00	1	1.00
Grants & Project Analyst	1	1.00	1	1.00	1	1.00
Investment Officer	1	1.00	1	1.00	1	1.00
Fiscal Support Supervisor	2	2.00	2	2.00	2	2.00
Fiscal Support Specialist	3	3.00	1	1.00	1	1.00
Fiscal Support Technician	5	5.00	6	6.00	6	6.00
Payroll Administration Specialist	1	<u>1.00</u>	1	<u>1.00</u>	1	<u>1.00</u>
	<b>19</b>	<b>19.00</b>	<b>19</b>	<b>19.00</b>	<b>19</b>	<b>19.00</b>
<b>GOVERNING BODY:</b>						
Commission Chairperson	1	1.00	1	1.00	1	1.00
Commissioners	4	4.00	4	4.00	4	4.00
Clerk to the Board	1	1.00	1	1.00	1	1.00
Clerk, Deputy	2	<u>2.00</u>	2	<u>2.00</u>	2	<u>2.00</u>
	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>	<b>8</b>	<b>8.00</b>
<b>HEALTH:</b>						
Accountant	2	2.00	2	2.00	2	2.00
Administrative Support Coordinator	1	1.00	1	1.00	n/a	n/a
Administrative Support Manager	n/a	n/a	n/a	n/a	1	1.00
Administrative Support Specialist	2	2.00	2	2.00	2	2.00
Administrative Support Supervisor	3	3.00	2	2.00	2	2.00
Administrative Support Technician	29	28.50	22	22.00	22	22.00
Animal Control Officer	7	7.00	n/a	n/a	n/a	n/a
Animal Control Service Manager	1	1.00	n/a	n/a	n/a	n/a
Animal Control Supervisor	1	1.00	n/a	n/a	n/a	n/a
Audiologist	n/a	n/a	n/a	n/a	1	1.00
Community Health Assistant	3	3.00	3	3.00	3	3.00
Dental Assistant	3	2.40	3	2.40	3	2.40
Dietitian	1	1.00	1	1.00	1	1.00
Environmental Health Specialist, Sr	1	1.00	1	1.00	1	1.00
Environmental Health Program Specialist	3	3.00	3	3.00	3	3.00
Environmental Health Specialist	11	11.00	11	11.00	11	11.00
Environmental Health Service Manager	1	1.00	1	1.00	1	1.00
Environmental Health Services Specialist, Sr	3	3.00	3	3.00	3	3.00
Fiscal Support Technician	10	9.55	8	7.55	8	7.55
Fiscal Support Specialist	1	1.00	1	1.00	1	1.00
Fiscal Support Supervisor	1	1.00	1	1.00	1	1.00
Health Dept Support Services Manager	1	1.00	n/a	n/a	n/a	n/a
Health Director	1	1.00	1	1.00	1	1.00
Health Director, Assistant	1	1.00	1	1.00	1	1.00
Health Education, Supervisor	1	1.00	1	1.00	1	1.00
Health Educator	4	3.50	3	3.00	3	3.00
Health Planner	1	1.00	1	1.00	1	1.00
Human Resources Representative	1	1.00	1	1.00	1	1.00
Licensed Clinical Therapist	15	15.00	14	14.00	14	14.00
Licensed Clinical Therapist Supervisor	1	1.00	1	1.00	1	1.00
Licensed Practical Nurse	3	2.50	3	2.50	3	2.50
Medical Lab Assistant	3	3.00	3	3.00	3	3.00
Medical Lab Supervisor	1	1.00	1	1.00	1	1.00
Medical Lab Technologist	2	2.00	2	2.00	2	2.00
Nutritionist	5	4.50	5	4.50	5	4.50
Nutritionist Services Supervisor	1	1.00	1	1.00	1	1.00
Personal Health Services Manager	1	1.00	1	1.00	1	1.00
Physician	1	1.00	1	1.00	n/a	n/a
Physician Extender	2	2.00	2	2.00	2	2.00
Program Assistant	5	5.00	4	4.00	5	4.50
Program Coordinator	2	1.50	2	1.50	2	1.50
Public Health Nurse	57	54.10	56	53.10	59	54.90
Public Health Nurse Supervisor	6	6.00	5	5.00	4	4.00
Shelter Attendant	3	3.00	0	0.00	n/a	n/a
Shelter Supervisor	1	1.00	0	0.00	n/a	n/a
Social Work Supervisor	n/a	n/a	1	1.00	1	1.00
Social Worker	6	5.80	6	5.80	6	5.80
Vector Control Operator	2	2.00	2	2.00	2	2.00
Vector Control Operator, Senior	1	<u>1.00</u>	1	<u>1.00</u>	1	<u>1.00</u>
	<b>212</b>	<b>205.35</b>	<b>184</b>	<b>178.35</b>	<b>187</b>	<b>179.65</b>

**NEW HANOVER COUNTY  
AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
<b>HUMAN RESOURCES:</b>						
Administrative Support Technician	1	0.50	1	0.50	1	0.50
Community Affairs Specialist	1	2.00	n/a	n/a	n/a	n/a
Community Relations Coordinator	n/a	n/a	1	1.00	n/a	n/a
Human Resources Analyst	1	1.00	1	1.00	1	1.00
Human Resources Analyst, Senior	2	2.00	2	2.00	2	2.00
Human Resources Director	1	1.00	1	1.00	1	1.00
Human Resources Technician	2	2.00	2	2.00	n/a	n/a
Human Resources Specialist	n/a	n/a	n/a	n/a	3	3.00
Human Resources/Community Relations Manager	1	1.00	1	1.00	1	1.00
Information Systems Support Specialist	1	1.00	n/a	n/a	n/a	n/a
Public Information Officer	1	1.00	n/a	n/a	n/a	n/a
TV Production Specialist	2	1.00	n/a	n/a	n/a	n/a
	<b>13</b>	<b>12.50</b>	<b>9</b>	<b>8.50</b>	<b>9</b>	<b>8.50</b>
<b>INFORMATION TECHNOLOGY:</b>						
Administrative Support Technician	n/a	n/a	n/a	n/a	1	1.00
Computer Operations Coordinator	1	1.00	1	1.00	n/a	n/a
Information Systems Service Coordinator	1	1.00	1	1.00	1	1.00
Information Systems Support Analyst	12	12.00	11	11.00	12	12.00
Information Systems Support Specialist	7	7.00	7	7.00	7	7.00
Information Systems Support Specialist, Sr	1	1.00	1	1.00	1	1.00
Information Systems Technician	2	2.00	2	2.00	n/a	n/a
Information Tech Procurement & Admin Specialist	1	1.00	1	1.00	1	1.00
Information Technology Director	1	1.00	1	1.00	1	1.00
Information Technology Supervisor	4	4.00	4	4.00	3	3.00
Network Administrator	4	4.00	4	4.00	3	3.00
Programmer/Analyst	n/a	n/a	1	1.00	n/a	n/a
Systems Analyst, Sr.	1	1.00	1	1.00	4	4.00
	<b>35</b>	<b>35.00</b>	<b>35</b>	<b>35.00</b>	<b>34</b>	<b>34.00</b>
<b>LEGAL:</b>						
County Attorney	1	1.00	1	1.00	1	1.00
County Attorney, Deputy	1	1.00	1	1.00	1	1.00
County Attorney, Assistant	1	1.00	1	1.00	1	1.00
Risk Management Specialist	1	1.00	1	1.00	1	1.00
Risk Management Coordinator	1	1.00	1	1.00	1	1.00
Paralegal	2	2.00	2	2.00	2	2.00
Safety Officer	1	1.00	1	1.00	1	1.00
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Support Technician	1	0.75	1	1.00	1	1.00
Administrative Support Assistant	1	1.00	1	1.00	1	1.00
	<b>11</b>	<b>10.75</b>	<b>11</b>	<b>11.00</b>	<b>11</b>	<b>11.00</b>
<b>LIBRARY:</b>						
Library Director	1	1.00	1	1.00	1	1
Library Director, Assistant	1	1.00	1	1.00	1	1
Librarian, Supervisor	2	2.00	2	2.00	4	4
Librarian, Senior	5	5.00	5	5.00	3	3
Librarian	7	7.00	7	7.00	8	8
Library Associate	14	13.18	14	12.75	13	11.63
Library Assistant	12	12.00	12	12.00	15	13.5
Program Manager	1	0.80	1	0.80	1	0.63
Administrative Support Specialist	1	1.00	1	1.00	1	1
Administrative Support Technician	1	1.00	1	1.00	1	1
	<b>45</b>	<b>43.98</b>	<b>45</b>	<b>43.55</b>	<b>48</b>	<b>44.76</b>
<b>MUSEUM:</b>						
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Collections Assistant	n/a	n/a	n/a	n/a	1	1.00
Development Coordinator	1	1.00	1	1.00	1	1.00
Graphics Specialist	1	1.00	1	1.00	1	1.00
Museum Curator	1	1.00	1	1.00	1	1.00
Museum Director	1	1.00	1	1.00	1	1.00
Museum Education Coordinator	1	1.00	1	1.00	1	1.00
Museum Educator	2	2.00	2	2.00	3	3.00
Museum Exhibit Coordinator	1	1.00	1	1.00	1	1.00
Museum Exhibit Designer	1	1.00	1	1.00	1	1.00
Museum Historian	1	1.00	1	1.00	1	1.00
Museum Registrar	1	1.00	1	1.00	1	1.00
Program Assistant	1	1.00	1	1.00	n/a	n/a
Public Relations Specialist	1	1.00	1	1.00	1	1.00
	<b>14</b>	<b>14.00</b>	<b>14</b>	<b>14.00</b>	<b>15</b>	<b>15.00</b>
<b>NHC-TV &amp; PUBLIC AFFAIRS:</b>						
Media Productions Coordinator	n/a	n/a	n/a	n/a	1	1.00
Media Productions Specialist	n/a	n/a	n/a	n/a	2	2.00
Public Affairs Manager	n/a	n/a	n/a	n/a	1	1.00
Public Information Officer	n/a	n/a	n/a	n/a	1	1.00
Web Administrator	n/a	n/a	n/a	n/a	1	1.00
	<b>n/a</b>	<b>n/a</b>	<b>0</b>	<b>0.00</b>	<b>6</b>	<b>6.00</b>

**NEW HANOVER COUNTY  
AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
<b>PARKS, GARDENS, SENIOR RESOURCE CENTER:</b>						
<i>(new dept created 2009)</i>						
Administrative Support Assistant	1	1.00	1	1.00	1	1.00
Administrative Support Specialist	2	2.00	2	2.00	n/a	n/a
Administrative Support Supervisor	1	1.00	1	1.00	1	1.00
Administrative Support Technician	n/a	n/a	1	1.00	2	1.63
Development Coordinator	1	1.00	1	1.00	1	1.00
Economic Services Caseworker	n/a	n/a	1	1.00	n/a	n/a
Equipment Operator	1	1.00	1	1.00	1	1.00
Gardens Curator	1	1.00	1	1.00	n/a	n/a
Ground Maintenance Supervisor	5	5.00	5	5.00	6	6.00
Grounds Maintenance Worker	25	25.00	25	25.00	38	38.00
Landscape Technician	8	8.00	8	8.00	8	8.00
Mechanic	1	1.00	1	1.00	1	1.00
Parks Superintendent	1	1.00	1	1.00	1	1.00
Parks/Gardens Director	1	1.00	1	1.00	1	1.00
Parks/Gardens Manager	1	1.00	2	2.00	1	1.00
Parks/Gardens Operations Manager	1	1.00	1	1.00	n/a	n/a
Program Assistant	1	1.00	2	2.00	n/a	n/a
Program Coordinator	7	6.75	6	6.00	2	2.00
Program Manager	4	4.00	4	4.00	1	1.00
Senior Resource Center Manager	1	1.00	1	1.00	n/a	n/a
Social Worker	3	3.00	3	3.00	n/a	n/a
Ticket Agent	1	1.00	1	1.00	1	1.00
Trades Specialist	1	1.00	1	1.00	1	1.00
Trades Supervisor	1	1.00	1	1.00	1	1.00
Trades Technician	4	4.00	4	4.00	4	4.00
Transportation Coordinator	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>n/a</u>	<u>n/a</u>
	<b>74</b>	<b>73.75</b>	<b>77</b>	<b>77.00</b>	<b>72</b>	<b>71.63</b>
<b>PLANNING &amp; INSPECTIONS:</b>						
Administrative Support Specialist	2	2.00	2	2.00	2	2.00
Administrative Support Technician	2	2.00	2	2.00	1	1.00
Code Enforcement Official	31	31.00	26	26.00	19	19.00
Code Enforcement Official, Chief	5	5.00	5	5.00	3	3.00
Code Enforcement Official, Senior	9	9.00	9	9.00	8	8.00
GIS Technician	1	1.00	1	1.00	1	1.00
Inspections Manager	1	1.00	1	1.00	1	1.00
Planner	2	2.00	2	2.00	3	3.00
Planner Community Development	1	1.00	1	1.00	1	1.00
Planner Subdivision Review	1	1.00	1	1.00	n/a	n/a
Planner, Senior	1	1.00	n/a	n/a	1	1.00
Planning / Inspections Director	1	1.00	1	1.00	1	1.00
Planning / Inspections Training Coordinator	1	1.00	n/a	n/a	n/a	n/a
Planning / Zoning Manager	2	2.00	2	2.00	2	2.00
Planning Specialist	1	1.00	1	1.00	1	1.00
Zoning Compliance Official	4	4.00	4	4.00	4	4.00
Zoning Compliance, Chief	1	1.00	1	1.00	n/a	n/a
Zoning Compliance, Senior	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>67</b>	<b>67.00</b>	<b>60</b>	<b>60.00</b>	<b>49</b>	<b>49.00</b>
<b>PRETRIAL RELEASE:</b>						
Pretrial Release Coordinator, Sr.	1	1.00	n/a	n/a	n/a	n/a
Pretrial Release Coordinator	2	2.00	n/a	n/a	n/a	n/a
Pretrial Release Specialist	<u>1</u>	<u>1.00</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
	<b>4</b>	<b>4.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>PROPERTY MANAGEMENT:</b>						
Property Management Director	1	1.00	1	1.00	1	1.00
Property Management Manager	1	1.00	1	1.00	1	1.00
Trades Supervisor	2	2.00	2	2.00	1	1.00
Trades Superintendent	n/a	n/a	n/a	n/a	1	1.00
Trades Specialist	13	13.00	13	13.00	13	13.00
Trades Technician	8	8.00	8	8.00	9	9.00
Energy Tech	n/a	n/a	n/a	n/a	1	1.00
Equipment Shop Superintendent	1	1.00	1	1.00	1	1.00
Equipment Shop Supervisor	1	1.00	1	1.00	1	1.00
Materials Control Specialist	1	1.00	1	1.00	1	1.00
Materials Control Technician	1	1.00	1	1.00	n/a	n/a
Mechanic	4	4.00	4	4.00	4	4.00
Custodial Superintendent	1	1.00	1	1.00	1	1.00
Custodial Supervisor	2	2.00	2	2.00	2	2.00
Custodial Crew Leader	5	5.00	5	5.00	5	5.00
Custodian	25	25.00	25	25.00	25	25.00
Maintenance Supervisor	1	1.00	1	1.00	1	1.00
Maintenance Assistant	2	2.00	2	2.00	1	1.00
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Support Assistant	1	1.00	1	1.00	1	1.00
Administrative Support Technician	n/a	n/a	n/a	n/a	1	1.00
Fiscal Support Technician	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>72</b>	<b>72.00</b>	<b>72</b>	<b>72.00</b>	<b>73</b>	<b>73.00</b>
<b>REGISTER OF DEEDS:</b>						
Register of Deeds	1	1.00	1	1.00	1	1.00
Register of Deeds, Deputy	16	16.00	13	13.00	13	13.00
Register of Deeds, Assistant	2	2.00	2	2.00	2	2.00
Administrative Support Specialist	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>20</b>	<b>20.00</b>	<b>17</b>	<b>17.00</b>	<b>17</b>	<b>17.00</b>

**NEW HANOVER COUNTY  
AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
<b>SENIOR RESOURCE CENTER:</b>						
ADM SUPP SPEC	n/a	n/a	n/a	n/a	2	2.00
DELIVER MEAL COORD	n/a	n/a	n/a	n/a	1	1.00
EC SVCS CW - ZONE 1	n/a	n/a	n/a	n/a	1	1.00
HMD DRIVER	n/a	n/a	n/a	n/a	1	0.63
NUTRITIONIST	n/a	n/a	n/a	n/a	1	1.00
PROGRAM ASSISTANT	n/a	n/a	n/a	n/a	2	2.00
PROGRAM COOR	n/a	n/a	n/a	n/a	5	4.50
PROGRAM MANAGER	n/a	n/a	n/a	n/a	2	2.00
SOCIAL WORK SUPV	n/a	n/a	n/a	n/a	1	1.00
SRC MANAGER	n/a	n/a	n/a	n/a	1	1.00
SWRKR - ZONE 1	n/a	n/a	n/a	n/a	2	2.00
TRANS COORD	n/a	n/a	n/a	n/a	1	1.00
VAN DRIVER	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>0.63</u>
	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>21</b>	<b>19.76</b>
<b>SHERIFF:</b>						
Administrative Support Assistant	2	2.00	1	1.00	1	1.00
Administrative Support Coordinator	1	1.00	1	1.00	1	1.00
Administrative Support Specialist	2	2.00	2	2.00	3	3.00
Administrative Support Supervisor	n/a	n/a	1	1.00	2	2.00
Administrative Support Technician	17	17.00	23	23.00	23	23.00
Animal Control Officer	n/a	n/a	7	7.00	7	7.00
Animal Control Services Supervisor	n/a	n/a	1	1.00	1	1.00
Business Officer	1	1.00	1	1.00	1	1.00
Custodial Crew Leader	1	1.00	1	1.00	1	1.00
Crimes Analyst	n/a	n/a	1	1.00	1	1.00
Deputy Sheriff	165	165.00	166	166.00	191	191.00
Deputy Sheriff, Captain	6	6.00	7	7.00	7	7.00
Deputy Sheriff, Chief	1	1.00	1	1.00	1	1.00
Deputy Sheriff, Colonel	1	1.00	1	1.00	1	1.00
Deputy Sheriff, Corporal	23	23.00	24	24.00	24	24.00
Deputy Sheriff, Detective	45	45.00	45	45.00	45	45.00
Deputy Sheriff, Lieutenant	24	24.00	26	26.00	27	27.00
Deputy Sheriff, Major	2	2.00	2	2.00	2	2.00
Deputy Sheriff, Sergeant	36	36.00	40	40.00	39	39.00
Detention Officer	58	58.00	58	58.00	57	57.00
Detention Officer, Corporal	2	2.00	2	2.00	4	4.00
Detention Officer, Sergeant	2	2.00	2	2.00	3	3.00
Fiscal Support Specialist	1	1.00	1	1.00	1	1.00
Fiscal Support Technician	n/a	n/a	2	2.00	2	2.00
Gang Prevention & Intervention Case Manager	2	2.00	2	2.00	2	2.00
Human Resources Representative	1	1.00	1	1.00	1	1.00
Licensed Clinical Therapist	1	1.00	1	1.00	1	1.00
Materials Control Specialist	n/a	n/a	n/a	n/a	1	1.00
Shelter Attendant	n/a	n/a	3	3.00	3	3.00
Shelter Supervisor	n/a	n/a	1	1.00	1	1.00
Sheriff	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>395</b>	<b>395.00</b>	<b>425</b>	<b>425.00</b>	<b>455</b>	<b>455.00</b>
<b>SOCIAL SERVICES:</b>						
Administrative Support Assistant	4	4.00	4	4.00	4	4.00
Administrative Support Coordinator	1	1.00	1	1.00	1	1.00
Administrative Support Specialist	2	2.00	2	2.00	2	2.00
Administrative Support Supervisor	2	2.00	2	2.00	2	2.00
Administrative Support Technician	9	9.00	9	9.00	13	12.26
Attorney	2	2.00	2	2.00	2	2.00
Attorney, Senior	1	1.00	1	1.00	1	1.00
Business Officer	2	2.00	2	2.00	2	2.00
Business Specialist	1	1.00	1	1.00	1	1.00
Community Service Coordinator	1	1.00	1	1.00	1	1.00
Community Services Assistant	7	7.00	7	7.00	7	7.00
Economic Services Caseworker	92	92.00	94	94.00	101	101.00
Economic Services Manager	2	2.00	2	2.00	2	2.00
Economic Services Supervisor	10	10.00	10	10.00	10	10.00
Fiscal Support Assistant	1	1.00	n/a	n/a	n/a	n/a
Fiscal Support Specialist	3	3.00	3	3.00	3	3.00
Fiscal Support Technician	3	3.00	2	2.00	2	2.00
Information Systems Technician	1	1.00	1	1.00	1	1.00
Paralegal	3	3.00	3	3.00	3	3.00
Planning/Business Manager	n/a	n/a	1	1.00	n/a	n/a
Program Assistant	1	1.00	1	1.00	1	1.00
Social Services Business Analyst	1	1.00	1	1.00	1	1.00
Social Services Director	1	1.00	1	1.00	1	1.00
Social Services Director, Assistant	2	2.00	2	2.00	2	2.00
Social Services Manager	3	3.00	3	3.00	3	3.00
Social Services Supervisor	16	16.00	16	16.00	16	16.00
Social Worker	100	100.00	100	100.00	101	101.00
Transportation Coordinator	3	3.00	4	4.00	4	4.00
Veteran Services Officer	n/a	n/a	1	1.00	1	1.00
Veteran Services Specialist	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>274</b>	<b>274.00</b>	<b>278</b>	<b>278.00</b>	<b>289</b>	<b>288.26</b>

**NEW HANOVER COUNTY  
AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY11-12 ADOPTED		FY12-13 ADOPTED		FY13-14 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
<b>TAX:</b>						
Administrative Support Coordinator	1	1.00	1	1.00	1	1.00
Administrative Support Technician	9	9.00	9	9.00	8	8.00
Appraisal Supervisor	1	1.00	1	1.00	1	1.00
Appraiser	10	10.00	10	10.00	10	10.00
Collector of Revenue	1	1.00	1	1.00	1	1.00
Collector, Deputy	4	2.00	4	4.00	4	4.00
Fiscal Support Specialist	1	2.00	1	1.00	1	1.00
Fiscal Support Supervisor	2	2.00	2	2.00	2	2.00
Fiscal Support Technician	11	12.00	11	11.00	11	11.00
Revaluation Coordinator	1	1.00	n/a	n/a	1	1.00
Tax Administrator	1	1.00	1	1.00	1	1.00
Tax Administrator, Assistant	1	1.00	1	1.00	1	1.00
Tax Business Analyst	1	1.00	1	1.00	n/a	n/a
Tax Listing Supervisor	1	1.00	1	1.00	1	1.00
Tax Mapper	3	3.00	3	3.00	3	3.00
Tax Mapper, Senior	1	1.00	1	1.00	1	1.00
Tax Mapping Supervisor	1	1.00	1	1.00	1	1.00
	<b>50</b>	<b>50.00</b>	<b>49</b>	<b>49.00</b>	<b>48</b>	<b>48.00</b>
<b>YOUTH EMPOWERMENT SERVICES: (see Comm Justice Services)</b>						
YES Director	1	1.00	n/a	n/a	n/a	n/a
Licensed Clinical Therapist	3	3.00	n/a	n/a	n/a	n/a
Licensed Clinical Therapist Supervisor	1	1.00	n/a	n/a	n/a	n/a
YES Education Coordinator	1	1.00	n/a	n/a	n/a	n/a
YES Treatment Supervisor	1	1.00	n/a	n/a	n/a	n/a
YES Family Therapist	1	1.00	n/a	n/a	n/a	n/a
YES Intervention Specialist	4	4.00	n/a	n/a	n/a	n/a
Program Coordinator	1	1.00	n/a	n/a	n/a	n/a
Program Assistant	1	1.00	n/a	n/a	n/a	n/a
Support Services Coordinator	1	1.00	n/a	n/a	n/a	n/a
Fiscal Support Technician	1	0.75	n/a	n/a	n/a	n/a
Administrative Support Technician	2	1.75	n/a	n/a	n/a	n/a
	<b>18</b>	<b>17.50</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>VETERAN SERVICES: (moved to DSS FY12-13)</b>						
Veteran Services Officer	1	1.00	n/a	n/a	n/a	n/a
Veteran Services Specialist	1	1.00	n/a	n/a	n/a	n/a
	<b>2</b>	<b>2.00</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>GENERAL FUND TOTAL</b>	<b>1442</b>	<b>1432.43</b>	<b>1445</b>	<b>1436.75</b>	<b>1505</b>	<b>1491.56</b>
<b>ENVIRONMENTAL MANAGEMENT FUND</b>						
<b>ADMINISTRATION:</b>						
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Business Officer	n/a	n/a	1	1.00	1	1.00
Environmental Management Director	1	1.00	1	1.00	1	1.00
Environmental Program Manager	1	1.00	n/a	n/a	n/a	n/a
Plant Shift Supervisor	1	1.00	1	1.00	1	1.00
	<b>4</b>	<b>4.00</b>	<b>4</b>	<b>4.00</b>	<b>4</b>	<b>4.00</b>
<b>RECYCLING:</b>						
Solid Waste Planner	1	1.00	1	1.00	1	1.00
Equipment Operator	6	6.00	6	6.00	6	6.00
	<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>
<b>LANDFILL:</b>						
Landfill Manager	1	1.00	1	1.00	1	1.00
Landfill Supervisor	1	1.00	1	1.00	1	1.00
Environmental Specialist	1	1.00	1	1.00	1	1.00
Environmental Technician	1	1.00	1	1.00	1	1.00
Equipment Operator	7	7.00	7	7.00	7	7.00
Maintenance Assistant	6	6.00	6	6.00	6	6.00
Fiscal Support Assistant	3	3.00	3	3.00	3	3.00
	<b>20</b>	<b>20.00</b>	<b>20</b>	<b>20.00</b>	<b>20</b>	<b>20.00</b>
<b>ENVIRONMENTAL MANAGEMENT FUND TOTAL</b>	<b>31</b>	<b>31.00</b>	<b>31</b>	<b>31.00</b>	<b>31</b>	<b>31.00</b>
<b>SPECIAL FIRE SERVICE DISTRICT FUND</b>						
<b>ADMINISTRATION:</b>						
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Support Technician	1	1.00	1	1.00	1	1.00
Fire Battalion Chief	n/a	n/a	1	1.00	1	1.00
Fire Captain	n/a	n/a	1	1.00	n/a	n/a
Fire Chief	1	1.00	1	1.00	1	1.00
Fire Chief, Deputy	3	3.00	3	3.00	3	3.00
Fire Marshal, Deputy	3	3.00	3	3.00	3	3.00
Fire Training Coordinator	2	2.00	n/a	n/a	n/a	n/a
Fire Systems Data Specialist	n/a	n/a	n/a	n/a	1	1.00
Program Assistant	n/a	n/a	n/a	n/a	2	1.50
Program Coordinator	1	1.00	1	1.00	n/a	n/a
	<b>12</b>	<b>12.00</b>	<b>12</b>	<b>12.00</b>	<b>13</b>	<b>12.50</b>
<b>OPERATIONS:</b>						
Fire Battalion Chief	3	3.00	3	3.00	3	3.00
Fire Captain	2	2.00	2	2.00	3	3.00
Fire Fighter	54	54.00	54	54.00	69	69.00
Fire Lieutenant	27	27.00	27	27.00	30	30.00
	<b>86</b>	<b>86.00</b>	<b>86</b>	<b>86.00</b>	<b>105</b>	<b>105.00</b>
<b>SPECIAL FIRE SERVICE DISTRICT FUND TOTAL</b>	<b>98</b>	<b>98.00</b>	<b>98</b>	<b>98.00</b>	<b>118</b>	<b>117.50</b>
<b>TOTAL ALL FUNDS</b>	<b>1571</b>	<b>1561.43</b>	<b>1574</b>	<b>1565.75</b>	<b>1654</b>	<b>1640.06</b>

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ENTERPRISE & TOTAL FOR ALL BUDGETED FUNDS**

	<b>TOTAL FOR ALL BUDGETED FUNDS</b>		
	<b>FY11-12 ACTUAL</b>	<b>FY12-13 ESTIMATED</b>	<b>FY13-14 ADOPTED</b>
<b>Revenues:</b>			
Ad Valorem Taxes	\$ 169,547,420	\$ 168,455,437	\$ 170,366,233
Sales Taxes	51,536,896	52,673,007	54,911,761
Other Taxes	7,967,968	7,993,287	7,340,971
Intergovernmental <sup>1</sup>	48,294,125	40,059,149	40,403,254
Special Assessments	485,862	309,431	56,000
Charges for Services	21,658,046	23,025,088	21,295,792
Interest on Investments	272,653	233,946	136,100
Miscellaneous <sup>1</sup>	2,995,297	6,614,849	4,573,859
<b>Total Estimated Financial Sources</b>	<b><u>\$ 302,758,267</u></b>	<b><u>\$ 299,364,194</u></b>	<b><u>\$ 299,083,970</u></b>
<b>Expenditures:</b>			
General Government	\$ 30,553,554	\$ 32,304,793	\$ 33,561,977
Human Services	53,674,258	55,374,212	59,361,380
Public Safety	67,537,790	67,892,455	72,293,017
Economic & Physical Dev'l	3,114,839	10,993,846	4,732,188
Cultural & Recreational	10,068,625	11,073,225	11,082,693
Contingencies	-	-	-
Education	68,750,207	70,026,998	75,925,163
Stormwater Drainage	-	-	-
Debt Service	52,050,393	47,939,411	50,008,001
<b>Total Expenditures</b>	<b><u>\$ 285,749,666</u></b>	<b><u>\$ 295,604,940</u></b>	<b><u>306,964,419</u></b>
<b>Adjustments:<sup>2</sup></b>			
Other Adjustments	-	-	-
Adjustment for Rounding	-	-	-
<b>Total Adjustments</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Other Financing Source (uses):</b>			
Long-Term Debt Issued	\$ 1,039,482	\$ -	\$ -
Transfers From Other Funds	83,372,666	84,862,650	87,326,356
Transfers to Other Funds	(84,386,119)	(86,657,262)	(89,698,306)
Appropriated Fund Balance	-	-	10,252,399
Proceeds of Refunding Bonds	-	-	-
Proceeds to Refunded Bond Escrow	-	-	-
<b>Total Other Financing Source(uses)</b>	<b><u>\$ 26,029</u></b>	<b><u>\$ (1,794,612)</u></b>	<b><u>\$ 7,880,449</u></b>
<b>Net Increase (Decrease) in Fund Balance</b>			
	\$ 17,034,630	\$ 1,964,642	\$ -
Fund Balance - July 1	\$ 127,178,378	\$ 144,213,008	\$ 146,177,650
Fund Balance - June 30	<u>\$ 144,213,008</u>	<u>\$ 146,177,650</u>	<u>\$ 146,177,650</u>
Percent Change in Fund Balance	13.39%	1.36%	0.00%

<sup>1</sup> The Environmental Management Enterprise Fund is budgeted on a modified accrual basis, but reported in the financial statements using the full accrual bases for Generally Accepted Accounting Principles (GAAP) purposes. For comparability, Environmental Management is shown in this schedule using the modified accrual basis. The values for the Environmental Management fund will differ from those reported in the change of net assets due to accounting adjustments that are required to bring it from a modified accrual basis to the full accrual basis required by GAAP.

<sup>2</sup> Adjustments for non-budgeted funds not included in the budget document.

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**MAJOR GOVERNMENTAL FUNDS**

	GENERAL FUND			PUBLIC SCHOOLS FUND		
	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED
<b>Revenues:</b>						
Ad Valorem Taxes	\$ 160,778,932	\$ 159,760,979	\$ 161,641,517			
Sales Taxes	49,505,297	50,353,309	52,488,986			
Other Taxes	3,163,055	3,297,157	3,067,451			
Intergovernmental	47,230,250	38,040,981	39,826,481	\$ 263,453	\$ 234,511	\$ 206,773
Special Assessments	135,802	40,010	0			
Charges for Services	9,876,604	10,737,835	9,448,292			
Interest on Investments	173,026	154,909	130,000	7,634	3,381	
Miscellaneous	2,344,700	6,168,761	3,697,798			
<b>Total Estimated Financial Sources</b>	<b>\$ 273,207,666</b>	<b>\$ 268,553,941</b>	<b>\$ 270,300,525</b>	<b>\$ 271,087</b>	<b>\$ 237,892</b>	<b>\$ 206,773</b>
<b>Expenditures:</b>						
General Government	\$ 30,553,554	\$ 32,304,793	\$ 33,561,977			
Human Services	53,674,258	55,374,212	59,361,380			
Public Safety	49,639,910	49,534,328	49,788,344			
Economic & Physical Dev'l	1,549,730	615,237	1,026,288			
Cultural & Recreational	10,068,625	11,073,225	11,082,693			
Contingencies	0	0	0			
Education - Community College	6,191,767	7,839,548	8,674,377			
Education - Schools Operating				\$ 62,558,440	\$ 62,187,450	\$ 67,250,786
Stormwater Drainage						
Debt Service	28,793,466	26,190,081	28,480,617	21,885,761	21,147,056	20,909,839
<b>Total Expenditures</b>	<b>\$ 180,471,310</b>	<b>\$ 182,931,424</b>	<b>\$ 191,975,676</b>	<b>\$ 84,444,201</b>	<b>\$ 83,334,506</b>	<b>\$ 88,160,625</b>
<b>Adjustments:<sup>1</sup></b>						
Other Adjustments						
Adjustment for Rounding						
<b>Total Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Financing Source (uses):</b>						
Long-Term Debt Issued						
Sales of Fixed Assets	\$ 74,003					
Insurance Claim Proceeds	40,140	\$ 29,161				
Transfers From Other Funds	0	1,923,059	\$ 531,000	\$ 83,372,666	\$ 82,939,591	\$ 86,795,356
Transfers to Other Funds	(82,036,119)	(84,685,805)	(87,665,849)			
Appropriated Fund Balance			8,810,000			1,158,496
Proceeds of Refunding Bonds						
Proceeds to Refunded Bond Escrow						
<b>Total Other Financing Source(uses)</b>	<b>\$ (81,921,976)</b>	<b>\$ (82,733,585)</b>	<b>\$ (78,324,849)</b>	<b>\$ 83,372,666</b>	<b>\$ 82,939,591</b>	<b>\$ 87,953,852</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 10,814,380</b>	<b>\$ 2,888,932</b>	<b>\$ 0</b>	<b>\$ (800,448)</b>	<b>\$ (157,023)</b>	<b>\$ 0</b>
<b>Fund Balance - July 1</b>	<b>\$ 80,827,634</b>	<b>\$ 91,642,014</b>	<b>\$ 94,530,946</b>	<b>\$ 3,354,534</b>	<b>\$ 2,554,086</b>	<b>\$ 2,397,063</b>
<b>Fund Balance - June 30</b>	<b>\$ 91,642,014</b>	<b>\$ 94,530,946</b>	<b>\$ 94,530,946</b>	<b>\$ 2,554,086</b>	<b>\$ 2,397,063</b>	<b>\$ 2,397,063</b>
<b>Percent Change in Fund Balance</b>	<b>13.38%</b>	<b>3.15%</b>	<b>0.00%</b>	<b>-23.86%</b>	<b>-6.15%</b>	<b>0.00%</b>

<sup>1</sup> Adjustments for non-budgeted funds not included in the budget document.

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**MAJOR GOVERNMENTAL FUNDS**

ROOM OCCUPANCY TAX FUND			TOTAL MAJOR GOVERNMENTAL FUNDS		
FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED
			\$ 160,778,932	\$ 159,760,979	\$ 161,641,517
			49,505,297	50,353,309	52,488,986
\$ 4,163,935	\$ 4,135,580	\$ 3,649,900	7,326,990	7,432,737	6,717,351
	1,184,000		47,493,703	39,459,492	40,033,254
350,060	269,421	56,000	485,862	309,431	56,000
			9,876,604	10,737,835	9,448,292
78,266	57,947		258,926	216,237	130,000
			2,344,700	6,168,761	3,697,798
<u>\$ 4,592,261</u>	<u>\$ 5,646,948</u>	<u>\$ 3,705,900</u>	<u>\$ 278,071,014</u>	<u>\$ 274,438,781</u>	<u>\$ 274,213,198</u>
			\$ 30,553,554	\$ 32,304,793	\$ 33,561,977
			53,674,258	55,374,212	59,361,380
\$ 1,565,109	\$ 10,378,609	\$ 3,705,900	49,639,910	49,534,328	49,788,344
			3,114,839	10,993,846	4,732,188
			10,068,625	11,073,225	11,082,693
			6,191,767	7,839,548	8,674,377
			62,558,440	62,187,450	67,250,786
			50,679,227	47,337,137	49,390,456
<u>\$ 1,565,109</u>	<u>\$ 10,378,609</u>	<u>\$ 3,705,900</u>	<u>\$ 266,480,620</u>	<u>\$ 276,644,539</u>	<u>\$ 283,842,201</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
			\$ 74,003		
			40,140	29,161	
\$ (50,000)			83,372,666	84,862,650	\$ 87,326,356
			(82,086,119)	(84,685,805)	(87,665,849)
					9,968,496
<u>\$ (50,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,400,690</u>	<u>\$ 206,006</u>	<u>\$ 9,629,003</u>
\$ 2,977,152	\$ (4,731,661)	\$ 0	\$ 12,991,084	\$ (1,999,752)	\$ 0
\$ 37,521,250	\$ 40,498,402	\$ 35,766,741	\$ 121,703,418	\$ 134,694,502	\$ 132,694,750
<u>\$ 40,498,402</u>	<u>\$ 35,766,741</u>	<u>\$ 35,766,741</u>	<u>\$ 134,694,502</u>	<u>\$ 132,694,750</u>	<u>\$ 132,694,750</u>
7.93%	-11.68%	0.00%	10.67%	-1.48%	0.00%

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**

	SPECIAL FIRE DISTRICT			EMERGENCY TELEPHONE SYSTEM - Article 3		
	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED
<b>Revenues:</b>						
Ad Valorem Taxes	\$ 8,768,488	\$ 8,694,458	\$ 8,724,716			
Sales Taxes	2,031,599	2,319,698	2,422,775			
Other Taxes				\$ 640,978	\$ 560,550	\$ 623,620
Intergovernmental	138,764	146,585	40,000			
Special Assessments						
Charges for Services	75,775	99,194	47,500			
Interest on Investments	11,181	10,341	6,100	2,250	1,611	
Miscellaneous	76,262	16,853				
<b>Total Estimated Financial Sources</b>	<b>\$ 11,102,069</b>	<b>\$ 11,287,129</b>	<b>\$ 11,241,091</b>	<b>\$ 643,228</b>	<b>\$ 562,161</b>	<b>\$ 623,620</b>
<b>Expenditures:</b>						
General Government						
Human Services						
Public Safety	\$ 9,535,741	\$ 11,581,638	\$ 11,476,463	\$ 958,234	\$ 367,560	\$ 672,151
Economic & Physical Dev'l						
Cultural & Recreational						
Education						
Stormwater Drainage						
Debt Service	1,079,345					
<b>Total Expenditures</b>	<b>\$ 10,615,086</b>	<b>\$ 11,581,638</b>	<b>\$ 11,476,463</b>	<b>\$ 958,234</b>	<b>\$ 367,560</b>	<b>\$ 672,151</b>
<b>Adjustments: <sup>1</sup></b>						
Other Adjustments						
Adjustment for Rounding						
<b>Total Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Other Financing Source (uses):</b>						
Long Term Debt Issued						
Sale of Fixed Assets	\$ 92,523					
Transfers From Other Funds						
Transfers to Other Funds						
Appropriated Fund Balance			235,372			48,531
Proceeds of Refunding Bonds						
Proceeds to Refunded Bond Escrow						
<b>Total Other Financing Source(uses)</b>	<b>\$ 92,523</b>	<b>\$ 0</b>	<b>\$ 235,372</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 48,531</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 579,506</b>	<b>\$ (294,509)</b>	<b>\$ 0</b>	<b>\$ (315,006)</b>	<b>\$ 194,601</b>	<b>\$ 0</b>
Fund Balance - July 1	\$ 4,444,230	\$ 5,023,736	\$ 4,729,227	\$ 1,047,408	\$ 732,402	\$ 927,003
Fund Balance - June 30	<b>\$ 5,023,736</b>	<b>\$ 4,729,227</b>	<b>\$ 4,729,227</b>	<b>\$ 732,402</b>	<b>\$ 927,003</b>	<b>\$ 927,003</b>
Percent Change in Fund Balance	13.04%	-5.86%	0.00%	-30.07%	26.57%	0.00%

<sup>1</sup> Adjustments for non-budgeted funds not included in the budget document.

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NON-MAJOR SPECIAL REVENUE FUNDS**

TOTAL NON-MAJOR GOVERNMENTAL FUNDS		
FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED
\$ 8,768,488	\$ 8,694,458	\$ 8,724,716
2,031,599	2,319,698	2,422,775
640,978	560,550	623,620
138,764	146,585	40,000
75,775	99,194	47,500
13,431	11,952	6,100
76,262	16,853	
<u>\$ 11,745,297</u>	<u>\$ 11,849,290</u>	<u>\$ 11,864,711</u>
\$ 10,493,975	\$ 11,949,198	\$ 12,148,614
1,079,345		
<u>\$ 11,573,320</u>	<u>\$ 11,949,198</u>	<u>\$ 12,148,614</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 92,523		
		\$ 283,903
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 283,903</u>
\$ 171,977	\$ (99,908)	\$ 0
\$ 5,491,638	\$ 5,663,615	\$ 5,563,707
<u>\$ 5,663,615</u>	<u>\$ 5,563,707</u>	<u>\$ 5,563,707</u>
3.13%	-1.76%	0.00%

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ENTERPRISE & TOTAL FOR ALL BUDGETED FUNDS**

	ENTERPRISE FUND ENVIRONMENTAL MANAGEMENT			TOTAL FOR ALL BUDGETED FUNDS		
	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED	FY11-12 ACTUAL	FY12-13 ESTIMATED	FY13-14 ADOPTED
Revenues:						
Ad Valorem Taxes				\$ 169,547,420	\$ 168,455,437	\$ 170,366,233
Sales Taxes				51,536,896	52,673,007	54,911,761
Other Taxes				7,967,968	7,993,287	7,340,971
Intergovernmental <sup>1</sup>	\$ 661,658	\$ 453,072	330,000	48,294,125	40,059,149	40,403,254
Special Assessments				485,862	309,431	56,000
Charges for Services	11,705,667	12,188,059	11,800,000	21,658,046	23,025,088	21,295,792
Interest on Investments	296	5,757		272,653	233,946	136,100
Miscellaneous <sup>1</sup>	574,335	429,235	876,061	2,995,297	6,614,849	4,573,859
Total Estimated Financial Sources	<u>\$ 12,941,956</u>	<u>\$ 13,076,123</u>	<u>\$ 13,006,061</u>	<u>\$ 302,758,267</u>	<u>\$ 299,364,194</u>	<u>\$ 299,083,970</u>
Expenditures:						
General Government				\$ 30,553,554	\$ 32,304,793	\$ 33,561,977
Human Services				53,674,258	55,374,212	59,361,380
Public Safety	7,403,905	6,408,929	10,356,059	67,537,790	67,892,455	72,293,017
Economic & Physical Dev'l				3,114,839	10,993,846	4,732,188
Cultural & Recreational				10,068,625	11,073,225	11,082,693
Contingencies				0	0	0
Education				68,750,207	70,026,998	75,925,163
Stormwater Drainage				0	0	0
Debt Service	291,821	602,274	617,545	52,050,393	47,939,411	50,008,001
Total Expenditures	<u>\$ 7,695,726</u>	<u>\$ 7,011,203</u>	<u>\$ 10,973,604</u>	<u>\$ 285,749,666</u>	<u>\$ 295,604,940</u>	<u>\$ 306,964,419</u>
Adjustments: <sup>2</sup>						
Other Adjustments				\$ 0	\$ 0	\$ 0
Adjustment for Rounding				0	0	0
Total Adjustments	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financing Source (uses):						
Long-Term Debt Issued	\$ 1,039,482			1,039,482	\$ 0	\$ 0
Transfers From Other Funds				83,372,666	84,862,650	\$ 87,326,356
Transfers to Other Funds	(2,300,000)	(1,971,457)	(2,032,457)	(84,386,119)	(86,657,262)	(89,698,306)
Appropriated Fund Balance				0	0	10,252,399
Proceeds of Refunding Bonds				0	0	0
Proceeds to Refunded Bond Escrow				0	0	0
Total Other Financing Source(uses)	<u>\$ (1,260,518)</u>	<u>\$ (1,971,457)</u>	<u>\$ (2,032,457)</u>	<u>\$ 26,029</u>	<u>\$ (1,794,612)</u>	<u>\$ 7,880,449</u>
Net Increase (Decrease) in Fund Balance	\$ 3,985,712	\$ 4,093,463	\$ 0	\$ 17,034,630	\$ 1,964,642	\$ 0
Fund Balance - July 1	\$ (16,678)	\$ 3,969,034	\$ 8,062,497	\$ 127,178,378	\$ 144,213,008	\$ 146,177,650
Fund Balance - June 30	<u>\$ 3,969,034</u>	<u>\$ 8,062,497</u>	<u>\$ 8,062,497</u>	<u>\$ 144,213,008</u>	<u>\$ 146,177,650</u>	<u>\$ 146,177,650</u>
Percent Change in Fund Balance	-23898.02%	103.13%	0.00%	13.39%	1.36%	0.00%

<sup>1</sup> The Environmental Management Enterprise Fund is budgeted on a modified accrual basis, but reported in the financial statements using the full accrual bases for Generally Accepted Accounting Principles (GAAP) purposes. For comparability, Environmental Management is shown in this schedule using the modified accrual basis. The values for the Environmental Management fund will differ from those reported in the change of net assets due to accounting adjustments that are required to bring it from a modified accrual basis to the full accrual basis required by GAAP.

<sup>2</sup> Adjustments for non-budgeted funds not included in the budget document.

**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**ENTERPRISE FUNDS**

	ENVIRONMENTAL MANAGEMENT	
	FY11-12 ACTUAL	FY12-13 ESTIMATE
Operating Revenues:		
Charges for Service	\$ 11,705,667	\$ 12,188,059
Other	554,940	429,235
Total Operating Revenues	<u>\$ 12,260,607</u>	<u>\$ 12,617,294</u>
Operating Expenses:		
Personnel	\$ 1,998,463	\$ 1,937,124
System Maintenance	9,001,317	4,471,804
Landfill Closure & Postclosure Costs		
Depreciation	2,296,154	2,296,000
Total Operating Expenses	<u>\$ 13,295,934</u>	<u>\$ 8,704,928</u>
Operating Income	\$ (1,035,327)	\$ 3,912,366
Non-Operating Revenues (expenses):		
Interest Earned on Investments	\$ 1,424	\$ 5,757
Intergovernmental Revenue	661,657	453,072
Interest Expense on Debt	(34,289)	(35,000)
Amortization of Bond Issuance Costs	(2,615)	(2,600)
Sale of Capital Assets		
Net Non-Operating (expenses)	<u>\$ 626,177</u>	<u>\$ 421,229</u>
Income (loss) Before Operating Transfers and Capital Contributions	\$ (409,150)	\$ 4,333,595
Special Item - Transfer to CPFUA		
Contributed Capital		
Long Term Debt Issued		
Transfer From Other Funds		
Transfers To Other Funds		(1,971,457)
Change in Net Assets	<u>\$ (409,150)</u>	<u>\$ 2,362,138</u>
Total Net Assets (deficit) Beginning of Year	\$ 6,084,626	\$ 5,675,476
Total Net Assets End of Year	<u>\$ 5,675,476</u>	<u>\$ 8,037,614</u>
Percent Change in Fund Balance	-6.72%	41.62%

**NEW HANOVER COUNTY  
INTERFUND TRANSFERS DETAILED ANALYSIS**

<i>FUND</i>	<b>FY10-11 ACTUAL</b>	<b>FY11-12 ACTUAL</b>	<b>FY12-13 ADOPTED</b>	<b>FY13-14 ADOPTED</b>
<b>GENERAL FUND</b>				
Budget Before Transfers	\$ 249,737,546	\$ 261,232,701	\$ 266,903,712	\$ 279,410,525
Transfers In:				
From Environmental Management Fund	678,051	348,551	482,457	231,000
From Fire Services	645,541	690,508	843,688	0
From Emergency Telephone System Fund- Art. 3	1,844,891	660,769	665,295	0
From Room Occupancy Tax	0	0	76,304	0
From Other Funds (Non-Budgeted Funds)	383,511	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 253,289,540</b>	<b>\$ 262,932,529</b>	<b>\$ 268,971,456</b>	<b>\$ 279,641,525</b>
Transfers Out:				
To Storm Water Drainage Fund	0	0	0	0
To New Hanover County Schools Fund	(84,294,475)	(82,036,119)	(82,572,596)	(85,947,463)
To Environmental Management Fund	(445,000)	0	0	0
To Other Funds (Non-Budgeted Funds)	(587,914)	812,034	(918,335)	(1,418,386)
<b>Total Transfers Out</b>	<b>(85,327,389)</b>	<b>(81,224,085)</b>	<b>(83,490,931)</b>	<b>(87,365,849)</b>
<b>NET GENERAL FUND</b>	<b>\$ 167,962,151</b>	<b>\$ 181,708,444</b>	<b>\$ 185,480,525</b>	<b>\$ 192,275,676</b>
<b>NEW HANOVER COUNTY SCHOOLS FUND</b>				
Budget Before Transfers	\$ 91,212	\$ 1,071,535	\$ 1,380,569	\$ 1,365,269
Transfers In:				
From General Fund - One-Half Cent Sales Tax	8,840,818	9,528,630	9,109,336	10,222,183
From General Fund Portion	75,453,657	72,507,489	73,463,260	75,725,280
From General Fund - Medicaid Hold Harmless (ADM)	0	0	0	0
From Other Funds (Non-Budgeted Funds)	0	1,336,547	0	847,893
<b>TOTAL BUDGET</b>	<b>\$ 84,385,687</b>	<b>\$ 84,444,201</b>	<b>\$ 83,953,165</b>	<b>\$ 88,160,625</b>
Transfers Out:				
To General Fund	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET NEW HANOVER COUNTY SCHOOLS FUND</b>	<b>\$ 84,385,687</b>	<b>\$ 84,444,201</b>	<b>\$ 83,953,165</b>	<b>\$ 88,160,625</b>
<b>EMERGENCY TELEPHONE SYSTEM FUND- ART. 3</b>				
Budget Before Transfers	\$ 2,224,565	\$ 958,234	\$ 665,295	\$ 672,151
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 2,224,565</b>	<b>\$ 958,234</b>	<b>\$ 665,295</b>	<b>\$ 672,151</b>
Transfers Out:				
To General Fund	(1,844,891)	(660,769)	(665,295)	0
<b>Total Transfers Out</b>	<b>(1,844,891)</b>	<b>(660,769)</b>	<b>(665,295)</b>	<b>0</b>
<b>NET EMERG. TELEPHONE SYSTEM FUND-ART. 3</b>	<b>\$ 379,674</b>	<b>\$ 297,465</b>	<b>\$ 0</b>	<b>\$ 672,151</b>
<b>REVOLVING LOAN PROGRAM</b>				
Budget Before Transfers	\$ 25,561	\$ 8,143	\$ 0	\$ 0
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 25,561</b>	<b>\$ 8,143</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers Out:				
To Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET REVOLVING LOAN PROGRAM FUND</b>	<b>\$ 25,561</b>	<b>\$ 8,143</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>ROOM OCCUPANCY TAX FUND</b>				
Budget Before Transfers	\$ 1,540,809	\$ 1,615,108	\$ 3,782,032	\$ 3,705,900
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 1,540,809</b>	<b>\$ 1,615,108</b>	<b>\$ 3,782,032</b>	<b>\$ 3,705,900</b>
Transfers Out:				
To General Fund	0	0	(76,304)	0
To Other Funds (Non-Budgeted Funds)	0	(50,000)	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>(50,000)</b>	<b>(76,304)</b>	<b>0</b>
<b>NET ROOM OCCUPANCY TAX FUND</b>	<b>\$ 1,540,809</b>	<b>\$ 1,565,108</b>	<b>\$ 3,705,728</b>	<b>\$ 3,705,900</b>

**NEW HANOVER COUNTY  
INTERFUND TRANSFERS DETAILED ANALYSIS**

<i>FUND</i>	FY10-11 ACTUAL	FY11-12 ACTUAL	FY12-13 ADOPTED	FY13-14 ADOPTED
<b>SPECIAL FIRE SERVICE DISTRICT FUND</b>				
Budget Before Transfers	\$ 10,092,173	\$ 10,615,086	\$ 11,055,535	\$ 11,476,463
Transfers In:				
From Other Funds (Non-Budgeted Funds)	20,258	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 10,112,431</b>	<b>\$ 10,615,086</b>	<b>\$ 11,055,535</b>	<b>\$ 11,476,463</b>
Transfers Out:				
To General Fund	(645,541)	(690,508)	(843,688)	0
To Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>Total Transfers Out</b>	<b>(645,541)</b>	<b>(690,508)</b>	<b>(843,688)</b>	<b>0</b>
<b>NET SPECIAL FIRE SERVICE DISTRICT FUND</b>	<b>\$ 9,466,890</b>	<b>\$ 9,924,578</b>	<b>\$ 10,211,847</b>	<b>\$ 11,476,463</b>
<b>ENVIRONMENTAL MANAGEMENT FUND</b>				
Budget Before Transfers	\$ 11,387,546	\$ 9,995,726	\$ 13,006,061	\$ 13,946,180
Transfers In:				
From General Fund	445,000	0	0	0
From Other Funds (Non-Budgeted Funds)	16,061	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 11,848,607</b>	<b>\$ 9,995,726</b>	<b>\$ 13,006,061</b>	<b>\$ 13,946,180</b>
Transfers Out:				
To General Fund	(678,051)	(348,551)	(482,457)	(231,000)
To Other Funds (Non-Budgeted Funds)	0	2,300,000	(1,550,000)	(3,469,779)
<b>Total Transfers Out</b>	<b>(678,051)</b>	<b>1,951,449</b>	<b>(2,032,457)</b>	<b>(3,700,779)</b>
<b>NET ENVIRONMENTAL MANAGEMENT FUND</b>	<b>\$ 11,170,556</b>	<b>\$ 11,947,175</b>	<b>\$ 10,973,604</b>	<b>\$ 10,245,401</b>
<b>STORM FUND DRAINAGE FUND</b>				
Budget Before Transfers	\$ 0	\$ 0	\$ 0	\$ 0
Transfers In:				
From General Fund	0	0	0	0
From Water & Sewer Fund	0	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers Out:				
To Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET STORM WATER DRAINAGE FUND</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>NON-BUDGETED FUNDS</b>				
Budget Before Transfers	\$ (587,914)	\$ 3,062,034	\$ (2,468,335)	\$ (4,888,165)
Transfers In: (Non-Budgeted Funds)	587,914	(3,062,034)	2,468,335	4,888,165
<b>TOTAL BUDGET</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers Out: (Non-Budgeted Funds)	(419,830)	(1,336,547)	0	(847,893)
<b>NET NON-BUDGETED FUNDS</b>	<b>\$ (419,830)</b>	<b>\$ (1,336,547)</b>	<b>\$ 0</b>	<b>\$ (847,893)</b>
<b>SUMMARY - ALL FUNDS</b>				
Budget Before Transfers	\$ 274,511,498	288,558,567	294,324,869	305,688,323
Transfers In:	88,915,702	82,010,460	87,108,675	91,914,521
Adjustment for Rounding				
<b>TOTAL BUDGET</b>	<b>\$ 363,427,200</b>	<b>\$ 370,569,026</b>	<b>\$ 381,433,544</b>	<b>\$ 397,602,844</b>
Transfers Out:	(88,915,702)	(82,010,460)	(87,108,675)	(91,914,521)
<b>NET BUDGET OPERATING TRANSFERS</b>	<b>\$ 274,511,498</b>	<b>\$ 288,558,567</b>	<b>\$ 294,324,869</b>	<b>\$ 305,688,323</b>

<sup>1</sup> Transfers titled "Non-Budgeted Funds" are transfers to various funds not included in this budget document. These funds include Capital Improvement Project Funds and Trust and Agency Funds.

<sup>2</sup> During the FY13-14 budget cycle, the classification of several interfund transactions was changed from "Transfers" to "Operating Expense". These transactions are reimbursing the General Fund for services (i.e. Human Resources, Finance, Budget, and Information Technology) provided to these other funds. As this reimbursement cannot be accurately classified as "revenue" in the General Fund, an expense account titled "Inter-Department Services" was created. Since these would be expenses in the other funds if they had an HR, Finance, or IT Department, the Inter-Department Services account is charged the appropriate amount in the other funds. In the General Fund, reimbursement for the services provided is reflected by a credit in the Inter-Department Services account. This same accounting method is used with the Room Occupancy Tax Fund which provides reimbursement to the General Fund for Beach Renourishment costs. This change explains the decrease seen in "Transfers" in the Environmental Management, Fire Services, and Room Occupancy Tax funds and the increase in "Operational Expenses". This change also explains the decrease in "Transfers In" revenue and the decrease in "Operational Expenses" in the General Fund.



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## GLOSSARY

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### A

**Account:** A basic component of the accounting ledger used to classify financial transactions that are similar in terms of a given frame of reference, such as purpose, object or source.

**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Tax:** Commonly referred to as property taxes, ad valorem taxes are levied on both real and personal property according to the property's valuation and the tax rate.

**Adopted Budget:** The budget document formally approved by the Board of County Commissioners after the required public hearing and deliberations on the Recommended Budget. This document sets forth authorized expenditures and the means of financing those expenditures. This term is used interchangeably with the term, "Final Budget."

**Agency Fund:** A fund that is a type of Fiduciary Fund. Agency Funds are custodial in nature, used to account for funds held by the County for individuals, private organizations, other governmental units and other funds.

**Allocation:** A part of a lump-sum appropriation granted by the Board of Commissioners, which is designated for expenditure by function for specific organizational units and/or for special purposes, activities or objects.

**Amended Budget:** A budget that includes authorized changes by the County Board of Commissioners to the original adopted budget.

**Annualize:** Taking changes that occurred mid-year and calculating their cost for a full year for the purpose of preparing an annual budget.

**Amortization:** (1) The gradual reduction of a debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity. (2) The process of spreading the costs of an intangible asset over the expected useful life of the asset. (3) The deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the "consumption" of the value of long-term assets like equipment and buildings.

**Appropriated Fund Balance:** Amount of fund balance designated as revenue for a given fiscal year.

**Appropriation:** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Asset:** Resources owned or held by a government that have monetary value.

**Assessed Valuation:** The valuation set by the County upon real estate and certain personal property as a basis for levying property taxes.

**Audit:** The examination of some or all of the following items: documents, records, reports, systems of internal control, accounting procedures, and other evidence, for one or more of the following purposes: (a) determining the propriety, legality, and mathematical accuracy of proposed or completed transactions; (b) ascertaining whether all transactions have been recorded; and (c) determining whether transactions are accurately recorded in the accounts and in the statements drawn therefrom in accordance with accepted accounting principles.

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## GLOSSARY CONTINUED

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**Authorized Positions:** Employee positions that are authorized in the adopted budget to be filled during the year.

**Automation Enhancement and Preservation Fund:** Effective January 1, 2002, the General Assembly of North Carolina mandated that 10% of fees collected pursuant to General Statute 161-10 and retained by the County shall be set aside annually and placed in a non-reverting fund, the proceeds of which shall be expended on computer and imaging technology in the office of the Register of Deeds. This is a sub-fund of the General Fund.

### **B**

**Balance Sheet:** A formal statement of assets, liabilities and fund balance as of a specific date.

**Balanced Budget:** A budget in which planned revenues are equal to planned expenditures. All county budgets are required by the State of North Carolina to be balanced.

**Benefits:** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security, retirement, medical and life insurance plans.

**Bond:** A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

**Bond Rating:** The level of credit risk as evaluated by a bond rating agency associated with the County's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the County's bond rating, the lower the interest rate to the County on projects financed with bonds.

**Bond Refinancing:** The payoff and re-issuance of bonds to obtain better interest rates and/or bond terms.

**Breakbulk:** Loose cargo, such as cartons, stowed directly in the ship's hold as opposed to containerized or bulk cargo.

**Budget:** A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budget Calendar:** The schedule of key dates that a government follows in the preparation and adoption of the budget.

**Budget Manual:** Instructions for each annual budget process to ensure the budget is prepared in a manner consistent with current County policies or restrictions that may be new to each budget year.

**Budget Ordinance:** The legal document adopted by the Board to estimate revenues, establish appropriations and levy taxes for a unit of government for the coming year. It has the full force and effect of law within the County boundaries unless it is in conflict with any higher form of law, such as a state statute or constitutional provision. It establishes the legal framework for the financial operations of the County for the current year.

**Budgetary Basis:** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Generally Accepted Accounting Principles (GAAP), cash or modified accrual.

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## GLOSSARY CONTINUED

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**Budgetary Control:** The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

### C

**Capital Assets:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvements:** Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant that is sometimes referred to as infrastructure.

**Capital Improvement Program/Plan (CIP):** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay:** Fixed assets that have a value of \$5,000 or more, and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Capital Project:** Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life; also called capital improvements. These improvements have a cost of \$100,000 or more and generally lasting more than one year.

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Certificates of Participation (COPS):** A County obligation secured by relatively short-term leases on public facilities. Voter approval is not required.

**Comprehensive Annual Financial Report (CAFR):** The official annual financial report of the County. This report summarizes and discloses the financial activity of the County and its component units for the fiscal year. The County Finance Department produces this document.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services:** Services rendered to a government by private firms, individuals or other governmental agencies.

### D

**Debt Service:** The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department:** A basic organizational unit of government that is functionally unique in its delivery of services. The department may be subdivided into divisions or programs.

**Depreciation:** The systematic allocation of the cost of an asset (less residual value if any) over the useful life of the asset. Depreciation recognizes the gradual exhaustion of the asset's service capacity.

**Disbursement:** The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program:** A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

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## GLOSSARY CONTINUED

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**Division:** A functioning group of related activities within a department. The department's unique function is further delineated into smaller functioning units (divisions) that focus on delivery of specific services.

### **E**

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Entitlements:** Payments to which local governmental units are entitled pursuant to an allocation formula determined by the agency providing the moneys, usually the state or the federal government.

**Enterprise Fund:** A fund that is a type of Proprietary Fund. An enterprise fund is established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the Board of County Commissioners is that the costs of providing services be fully or predominantly financed through user fees.

**Expense:** The amount of assets or services used during a period.

**Expenses:** The daily costs incurred in running and maintaining a business or governmental entity.

**Expenditure:** The payment of funds against appropriations that reduce cash balance. Expenditures are made for the purpose of acquiring an asset, service or settling a loss.

### **F**

**Fiduciary Fund:** One of three Fund classifications established by the GAAP standards. Fiduciary Funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governmental units, and/or other funds. Since, by state statutes, these funds are not subject to appropriation by the Board of County Commissioners, these funds are not included in the annual budget ordinance or the budget document. However, these funds are reported in the Comprehensive Annual Financial Report. The Fiduciary Fund Classification includes two types: Agency and Trust Funds. See ***Agency Fund and Trust Fund***.

**Fiscal Year (FY):** A 12-month period designated as the operating year for accounting and budgeting purposes in an organization. North Carolina State Statutes require local governments to begin the fiscal year on July 1 and end on June 30.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used; such as, land, buildings, machinery, furniture and other equipment.

**Full Faith and Credit:** A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent Positions (FTE):** A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund:** A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Accounting:** is a method of accounting and presentation whereby assets and liabilities are grouped by individual fund according to the purpose for which they are to be used. Generally used by government entities and not-for-profits.

**Fund Balance:** The excess of the assets of a fund over its liabilities, reserves and carryover.

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## GLOSSARY CONTINUED

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### G

**General Fund:** The general fund is used to account for the financial activities of the general government not required to be accounted for in another account.

**General Obligation Bond:** This type of bond is backed by the full faith, credit and taxing power of the government.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

**Goal:** A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

**Governmental Funds:** One of three Fund classifications established by the GAAP standards. 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. The governmental fund types included in the New Hanover County Budget are the General Fund and Special Revenue Fund. See **General Fund** and **Special Revenue Fund** listings.

**Grants:** A contribution by a government or other organization to support a particular function.

H (*reserved for future use*)

### I

**Indirect Cost:** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure:** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interest:** The cost for using money. The payment of interest is an expense to the County; the receipt of interest is revenue.

**Interfund Transfers:** The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue:** Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Investments:** Securities held for the production of income. All investments made by the County must be in accordance with North Carolina General Statute 159-30.

J (*reserved for future use*)

### K

**Key Performance Indicators (KPIS):** Defines data that documents how effectively or efficiently a Department is achieving its key strategic objectives.

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## GLOSSARY CONTINUED

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### L

**Lease Purchase Agreement:** Contracted agreements that are termed leases but apply the lease amount to the purchase.

### M

**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.

**Mandated Service:** A legal requirement usually imposed by state or federal law. This term is used to refer to County services that are provided to comply with state or federal laws.

**Modified Accrual:** A budgetary accounting technique whereby revenues are recognized when they become measurable and available as net current assets to pay liabilities of the current period. Expenditures are recorded when the liability is actually incurred.

### N

**Net County Cost:** Net appropriation less program revenues (or special-purpose funds allocated). This figure represents the part of a budget unit's appropriation that is financed by the County's discretionary (general-purpose) revenues.

**Non-Departmental Accounts:** Items of expenditure essential to the operation of the County government that do not fall within the function of any department, or which provide for expenditures related to more than one department.

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

### O

**Object:** An expenditure classification, referring to the lowest and most detailed level of classification; such as, telephone expense, postage expense or departmental supplies.

**Objective:** Something to be accomplished in specific, well defined and measurable terms that is achievable within a specific time frame.

**Obligations:** Amounts that a government may be legally required to meet from its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Expenses:** The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue:** Funds that the government receives as income to pay for on-going operations. It includes such items as taxes, fees from specific services, interest earning and grant revenues. Operating revenues are used to pay for day-to-day services.

**Ordinance:** A law set forth by a government authority, specifically, a County regulation or formal legislative enactment by the Board of Commissioners. It has the full force and effect of law within the County boundaries unless it is in conflict with any higher form of law; such as, a state statute or constitutional provision. An ordinance has higher legal standing than a resolution.

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## GLOSSARY CONTINUED

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### P

**Pay-As-You-Go Basis:** A term used to describe a financial policy by which capital outlays or capital projects are financed from current revenues rather than through borrowing.

**Personnel:** Expenditures made for salaries and wages for regular and temporary employees of the County.

**Prior Year:** The fiscal year immediately preceding the current year.

**Property Tax:** A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

**Proprietary Fund:** One of three Fund classifications established by the GAAP standards. This Fund is used to account for funds for County operations which are managed in a manner similar to private business. Unlike governmental funds, net income is determined in Proprietary Funds. The two types of Proprietary Funds are Enterprise and Internal Service Funds. Only the Enterprise Fund type is included in the New Hanover County Budget. The County does not use Internal Service Funds. See **Enterprise Fund** listing.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Purchase Order:** A written authorization for a vendor to supply goods or services at a specified price over a specified time period. Acceptance of the purchase order constitutes a purchase contract and is legally binding on all parties.

**Q** (*reserved for future use*)

### R

**Resolution:** A formal decision of action or policy adopted by the County Board of Commissioners at a Board meeting.

**Revaluation:** A process by which all County property values are reviewed to assure they are true value. True value is a monetary value that a buyer and seller would agree on without being compelled to buy or sell. Every county in North Carolina is required to reappraise its real property at least every 8 years.

**Revenue Bond:** This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

**Revenue Neutral:** The revenue neutral property tax rate is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. Each year after a general reappraisal of property, the Budget Officer is required to include in the budget, for comparison purposes, a statement of the revenue neutral tax rate.

**Revenues:** Funds received as income to support the operations of government.

### S

**Salary Lag:** Anticipated savings resulting from authorized positions being unfilled. Estimated vacancies are subtracted from the amount budgeted for salaries.

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## GLOSSARY CONTINUED

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**Sales Tax:** A tax levied on the taxable sales of all final goods. The state of North Carolina levies a 4.75% sales tax and allows counties to levy up to a 2.25% sales tax. As of October 1, 2010, New Hanover County will levy the full 2.25% sales tax and distribute the proceeds as required by existing legislation.

**Source of Revenue:** Revenues are classified according to their source or point of origin.

**Special District:** 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 proceeds of specific revenue sources (other than trusts for individuals, private organizations or other governments, or for major capital projects) that are legally restricted to expenditure for specific purposes.

### I

**Tax Base:** The total assessed value of real, personal and state appraised property within the County.

**Tax Collection Rate:** The percentage of the tax levy that is expected to be collected in a fiscal year. The budgeted collection rate cannot exceed the actual collection rate for the previous year.

**Tax Levy:** The resultant product when the tax rate per \$100 is multiplied by the tax base and adjusted for the rate of collection.

**Tax Year:** The calendar year in which tax bills are sent to property owners.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Fund:** One of the two types of Fiduciary Funds. Trust Fund amounts are held by the County in a trustee capacity when the amounts are designated for a particular purpose.

### U

**Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**User Charge:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V (reserved for future use)

W (reserved for future use)

X (reserved for future use)

Y (reserved for future use)

Z (reserved for future use)

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## ACRONYMS

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Acronyms are alphabetized by the acronym itself and not the full text name. **For example: GAAP** (Generally Accepted Accounting Principles) is listed before **GF** (General Fund) in the acronyms listing. If the order was based on the full text spelling of the acronym, GF would come before GAAP. This presentation is used to provide an efficient method for the reader to locate the acronym meaning.

### A

<b>ABC:</b>	Alcohol Beverage Control
<b>ACD:</b>	Automation Call Distribution
<b>ACH:</b>	Automated Clearing House
<b>ACS:</b>	Animal Control Services
<b>ADA:</b>	Americans with Disabilities Act
<b>ADC:</b>	Assessment of Desired Competencies
<b>ADM:</b>	Average Daily Membership (Schools)
<b>AES:</b>	Adult Enhancement Services
<b>AFDC:</b>	Aid to Families with Dependent Children
<b>AHICI:</b>	Annual Health Insurance Cost Index
<b>ALE:</b>	Alcohol Law Enforcement
<b>ASCLD/LAB</b>	American Society of Crime Laboratory Directors/Lab Accreditation Board
<b>A&amp;T:</b>	Agricultural and Technical

### B

<b>BMPs:</b>	Best Management Practices
<b>BOCC:</b>	Board of County Commissioners

### C

<b>CAD:</b>	Computer Aided Design
<b>CAFR:</b>	Comprehensive Annual Financial Report
<b>CAMA:</b>	Coastal Area Management Act
<b>CASA:</b>	Clinic Assessment Software Application
<b>CC4C:</b>	Care Coordination for Children
<b>CDBG:</b>	Community Development Block Grant
<b>CDBG-ER:</b>	Community Development Block Grant – Economic Recovery
<b>CFCC:</b>	Cape Fear Community College
<b>CFL:</b>	Compact Fluorescent Lamp or Compact Fluorescent Light
<b>CFPUA:</b>	Cape Fear Public Utility Authority
<b>CIP:</b>	Capital Improvement Program
<b>CJS:</b>	Community Justice Services
<b>CLIA:</b>	Clinical Laboratory Improvement Amendments
<b>COLA:</b>	Commission of Laboratory Accreditation
<b>COOP:</b>	Continuity of Operations Plan
<b>COPS:</b>	Certificates of Participation
<b>COW:</b>	City of Wilmington
<b>CSR:</b>	Community Service and Restitution
<b>CSC:</b>	Clerk of Superior Court
<b>CSI:</b>	Crime Scene Investigation
<b>CY:</b>	Calendar Year

### D

<b>DOD:</b>	Department of Defense
<b>DOT:</b>	Department of Transportation
<b>DPPR:</b>	Domestic Preparedness and Readiness Region
<b>DSC:</b>	Development Services Center
<b>DSS:</b>	Department of Social Services
<b>DWI:</b>	Driving While Impaired

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## ACRONYMS CONTINUED

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### E

<b>EAP:</b>	Employee Assistance Program
<b>EDC:</b>	Executive Development Center
<b>EDZD:</b>	Exceptional Design Zoning District
<b>EFNEP:</b>	Expanded Foods and Nutrition Education Program
<b>EFD:</b>	Emergency Fire Dispatch
<b>EFT:</b>	Electronic Funds Transfer
<b>EMD:</b>	Emergency Medical Dispatch
<b>EMS:</b>	Emergency Medical Services
<b>EOC:</b>	Emergency Operations Center
<b>EOD:</b>	Explosives Ordinance Unit
<b>EOP:</b>	Emergency Operations Plan
<b>ERT:</b>	Emergency Response Team
<b>ESC:</b>	Employment Security Commission
<b>ESF:</b>	Emergency Support Function
<b>ETF:</b>	Emergency Telephone System Fund

### F

<b>FAA:</b>	Federal Aviation Administration
<b>FBI:</b>	Federal Bureau of Investigation
<b>FEMA:</b>	Federal Emergency Management Agency
<b>FGP:</b>	Foster Grandparent Program
<b>FSD:</b>	Fire Service District
<b>FTE:</b>	Full-Time Equivalent Position
<b>FY:</b>	Fiscal Year

### G

<b>GAAP:</b>	Generally Accepted Accounting Principles
<b>GED:</b>	General Equivalency Diploma
<b>GF:</b>	General Fund
<b>GFOA:</b>	Government Finance Officers Association
<b>GIS:</b>	Geographic Information System
<b>GMTS:</b>	Governmental Moneys Transfer System
<b>G.S.:</b>	General Statute

### H

<b>HDM:</b>	Home Delivered Meals
<b>HHW:</b>	Household Hazardous Waste
<b>HIPAA:</b>	Health Insurance Portability and Accountability Act
<b>HIV:</b>	Human Immunodeficiency Virus
<b>HPA:</b>	Health Programs Administrator
<b>HR:</b>	Human Resources
<b>HUD:</b>	Housing and Urban Development
<b>HVAC:</b>	Heating, Ventilation and Air Conditioning

### I

<b>ICC:</b>	International Code Council
<b>ILM:</b>	Wilmington International Airport
<b>INS:</b>	Immigration & Naturalization Service
<b>IRS:</b>	Internal Revenue Service
<b>IT:</b>	Information Technology

### J

*(reserved for future use)*

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**ACRONYMS CONTINUED**

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**K**

<b>k:</b>	Thousand
<b>K-9 Unit:</b>	Specially-Trained Dog who assists Sheriff Deputy
<b>KPIS:</b>	Key Performance Indicators
<b>KWH:</b>	Kilowatt Hour

**L**

<b>LED:</b>	Light-Emitting Diode
<b>LEO:</b>	Law Enforcement Officer's Retirement System
<b>LEP:</b>	Life Enrichment Program
<b>LGERS:</b>	Local Governmental Employees' Retirement System
<b>LID:</b>	Low Impact Development
<b>LME:</b>	Local Mental Health Entity
<b>LSTA:</b>	Library Services and Technology Act

**M**

<b>M:</b>	Million
<b>MDU:</b>	Mobile Dental Unit
<b>MHz:</b>	Megahertz

**N**

<b>N/A:</b>	Not Applicable
<b>NACCHO:</b>	National Association of County and City Health Officials
<b>NC:</b>	North Carolina
<b>NC ALLIES:</b>	A Local Link to Improve Effective Services
<b>NCACC:</b>	North Carolina Association of County Commissioners
<b>NCDOT:</b>	North Carolina Department of Transportation
<b>NC ALLIES:</b>	A Local Link to Improve Effective Community Justice Services
<b>NCJOIN:</b>	North Carolina Juvenile Online Information Network
<b>NHC:</b>	New Hanover County
<b>NHC4Me:</b>	New Hanover County Free Subscription-based Email Service
<b>NHCPL:</b>	New Hanover County Public Library
<b>NHCPS:</b>	New Hanover County Public Schools
<b>NHC-TV:</b>	New Hanover County Television
<b>NHRMC:</b>	New Hanover Regional Medical Center
<b>NIMS:</b>	National Incident Management System

**O**

<b>OJJDP:</b>	Office of Juvenile Justice and Delinquency Prevention
<b>OPEB:</b>	Other Post-Employment Benefits

**P**

<b>PARTF:</b>	Parks and Recreation Trust Fund
<b>PATHS:</b>	Promoting Alternative Thinking Strategies
<b>PCM:</b>	Pregnancy Care Management
<b>PEG:</b>	Public, Education or Government Channel
<b>PEZ:</b>	Planning, Engineering and Zoning
<b>PRA:</b>	Pretrial Release Services
<b>PSA's:</b>	Prostate-Specific Antigen
<b>PSC:</b>	Private Sector Cost
<b>PSTC:</b>	Public Safety Training Center

**Q**

<b>QSCB:</b>	Qualified School Construction Bonds
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## ACRONYMS CONTINUED

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### R

<b>RFP:</b>	Request for Proposal
<b>RFQ:</b>	Request for Qualifications
<b>ROTS:</b>	Room Occupancy Tax Special Revenue Fund
<b>RSVP:</b>	Retired Senior Volunteer Program

### S

<b>SABLE:</b>	Southeastern North Carolina Airborne Law Enforcement
<b>SAFE:</b>	Sheriff's Alcohol Field Enforcement
<b>SARA:</b>	Superfund Amendments and Reauthorization Act
<b>SART:</b>	Sexual Assault Response Team
<b>SDA:</b>	Succession Development Analysis
<b>SDR:</b>	Succession Development Ratio
<b>SEF:</b>	Sustainable Energy Facility
<b>SEMH:</b>	Southeastern Center for Mental Health
<b>SHIIP:</b>	Senior Health Insurance Information Program
<b>SLI:</b>	Sick Leave Index
<b>SRC:</b>	Senior Resource Center
<b>SRO:</b>	School Resource Officer
<b>SSHP:</b>	Scattered Site Housing Program

### T

<b>TANF:</b>	Temporary Assistance to Needy Families
<b>TB:</b>	Tuberculosis
<b>TDA:</b>	Tourism Development Authority
<b>TDCI:</b>	Training Delivery Cost Index
<b>TERT:</b>	Telecommunicator Emergency Response Team
<b>TEU:</b>	20-Foot Equivalent Units
<b>TGFV:</b>	Too Good for Violence

### U

<b>UNC:</b>	University of North Carolina
<b>UNCW:</b>	University of North Carolina at Wilmington

### V

<b>VA:</b>	Veterans Administration
<b>VITA:</b>	Volunteer Income Tax Assistance
<b>VoIP:</b>	Voice-Over Internet Protocol
<b>VSO:</b>	Veteran Services Officer
<b>VSS:</b>	Veteran Services Specialist

### W

<b>WASTEC:</b>	Waste-to-Energy Conversion Facility
<b>WAY:</b>	Wellness and You
<b>WCCD:</b>	Wilmington Convention Center District
<b>WF:</b>	Work First
<b>WIC:</b>	Women, Infants and Children

### X

*(reserved for future use)*

### Y

<b>YES:</b>	Youth Empowerment Services
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### Z

*(reserved for future use)*





**NEW HANOVER COUNTY** North Carolina

**FY13-14**