

FY14-15

# Adopted Budget



**NEW HANOVER COUNTY**  
the model of good governance



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**NHC Public Affairs**





**NEW HANOVER COUNTY  
ADOPTED BUDGET**

**FISCAL YEAR 2014-2015**

**County Commissioners**

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

**County Manager**

Chris Coudriet

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## **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, 2013**

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, 2013. 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 FY14-15 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.

The Reader should note that FY13-14 figures used in the budget document are unaudited.

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  
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WILMINGTON, NORTH CAROLINA 28403-1732  
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FAX (910) 798-7277

**CHRIS COUDRIET, ICMA-CM**  
County Manager

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

**TIM BURGESS**  
Assistant County Manager

June 16, 2014

To the New Hanover County Board of Commissioners:

I am pleased to present to you the FY 2014-15 Budget for New Hanover County as adopted on June 16, 2014. This document represents the County's budget and strategic plan for the upcoming fiscal year. The Adopted Budget for Fiscal Year 2014-2015 is presented as follows:

- General Fund tax rate of 55.4 cents
- Fire Service District of 7.9 cents
- Environmental Management Fund tipping fee of \$55/ton  
(No increase projected for five years)

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

## Expenditures

- Decrease in funding for Cape Fear Community College; based on decreased anticipated operations from five months to two months for the Fine Arts Building- \$358,425.

## Revenues

- Decrease in appropriated fund balance by \$478,653
- Increase in ad valorem revenue; based on the assumption the tax base will increase by one percent- \$78,228.

Due to changes in grant revenue and reimbursement, both Senior Resource Center and Community Justice Services have been revised to reflect the change in expenditures and offsetting revenues.

I look forward to working with you toward the execution of the FY14-15 budget.

Sincerely,

Chris Coudriet  
County Manager





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CHRIS COUDRIET, ICMA-CM  
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Assistant County Manager

TIM BURGESS  
Assistant County Manager

May 16, 2014

To the New Hanover County Board of Commissioners:

I am pleased to present my recommended budget for FY14-15. The themes for the budget are: 1) focusing on advancing the County's overall strategy, 2) aligning resources to meet strategic priorities, and 3) planning for long term County sustainability.

Total FY14-15 recommended spending is as follows:

- 1) General Fund: \$295 million – increase of 2.1% from the FY13-14 revised budget
- 2) Fire Service District Fund: \$12.8 million – increase of 8.4% from the FY13-14 revised budget
- 3) Environmental Management Fund: \$15.3 million – decrease of 4.1% from FY13-14 revised budget
- 4) All funds: \$327.2 million – increase of 1%

## ECONOMIC CONDITIONS

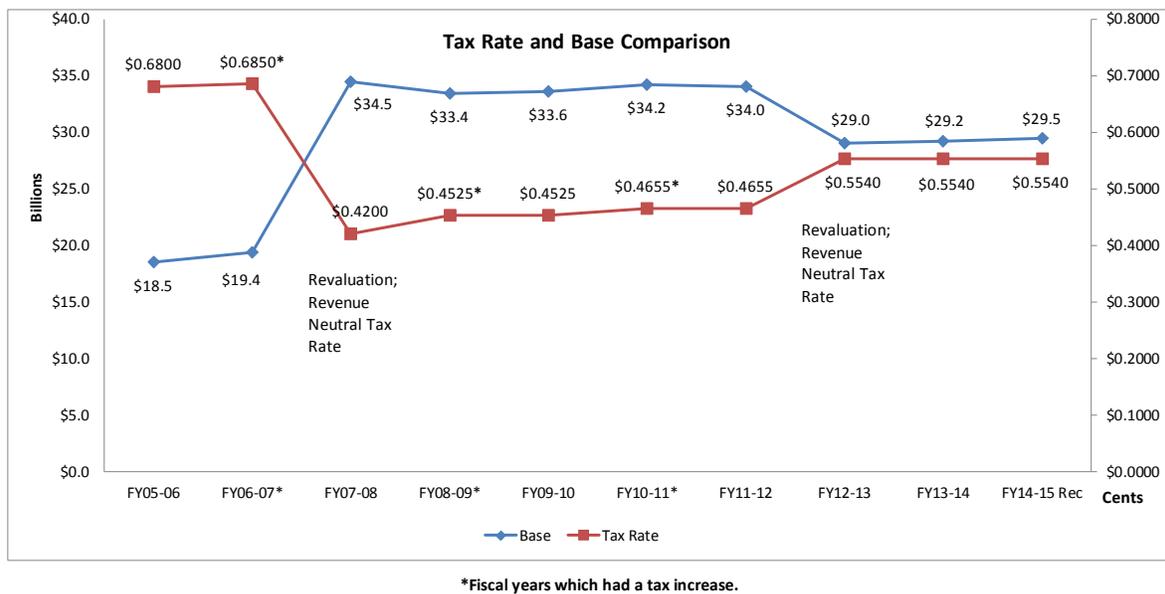
The local economy is showing signs of recovery. The unemployment rate has dropped to 6.7% as reported in March 2014. The Register of Deeds' monthly collections have shown an increasing trend, the current year's collections as compared to last year's at the same time are up 1%. Building permit activity in FY12-13 remained strong with an increase in both the numbers of permits issued and the estimated value of construction. The Port of Wilmington is a mainstay in the area economy and the tonnage processed for 2013 increased 21% over 2012 amounts. Tourism, one of the major industries in New Hanover County, was estimated at \$460 million in 2012 which was an 8% increase over 2011. Figures for 2013 have not been released yet. These are small but positive steps forward. New Hanover County is experiencing population growth at a slower rate than the rate experienced prior to the recession. Therefore, we should not expect increases in the ad valorem tax base or sales tax revenues that we had prior to the economic recession.

At the national level *Kiplinger's Economic Outlooks* for May 2014, anticipated growth in GDP is projected at 2.4% to 3%. Short term interest rates are expected to stay low. Business spending is anticipated to be up 4.5% to 5%. New housing sales projected at a 10% growth. The trade deficit is narrowing and the unemployment rate is dropping. Inflation of 1.8% projected for 2014 and a 5% growth in retail sales.

The North Carolina Association of County Commissioners’ (NCACC) Center for County Research states, “North Carolina is finally poised for solid, albeit modest, economic growth.” Dr. John Connaughton, UNCC’s Babson Capital Professor of Financial Economics, concurs estimating a 2.5% growth in state GSP in 2013 and projects even stronger growth in 2014. “Factors contributing to this growth include a stable federal budget picture, ending threats of sequestration, stronger consumer confidence, and sustained increases in housing prices. All 15 economic sectors for the State of North Carolina are expected to grow, led by agriculture at 11.9% and construction at 4.2%. Job growth should lead to further decreases in the state’s unemployment rate, projected at 6% by year’s end.”

**REVENUES**

This spending plan is balanced with a 55.4 cent tax rate, which is the same as FY13-14 (no countywide tax increase since FY10-11).



The increase in the tax base for FY14-15 is less than 1%. There has been an increase in the number of building permits, however, many of them were not completed by January 1 and only partial values apply. In addition, the North Carolina Department of Revenue recommended a 6% reduction in the state appraised values, primarily in the Sutton Plant with the change over from coal to natural gas and solar.

The base for the General Fund is estimated at \$29.5 billion. With a 98.5% collection rate, the value of a penny is \$2.9 million.

The base for the Fire Service District is \$11.3 billion. With a 98.5% collection rate, the value of a penny is \$1.1 million.

The next revaluation will be effective January 1, 2017 and will provide the base for the FY17-18 budget.

Fund balance in the General Fund is recommended to be appropriated in the amount of \$9 million, the same amount that was recommended to be appropriated for FY13-14. Current projections of expenditures and revenues indicate appropriating fund balance at the \$9 million level will comply with the County's fund balance policy and is reasonable action to take. The FY14-15 level of appropriation is necessary to balance the budget without a tax increase or deep reductions in current services. Appropriation of fund balance at this level is possible due to the County's strong financial position.

Fund balance will be appropriated in the Register of Deeds (ROD) Automation Enhancement and Preservation Fund in the amount of \$431,000 for automation, and the Schools Fund in the amount of \$1 million. 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 School 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 3.2% over the FY13-14 amount. The increase is based on the expectation of continued economic recovery.

Because of continued economic recovery, an increase in charges for services and fees is projected at 11.2%, which impacts Planning and Inspections' and Register of Deeds' fees positively and reflects the overall financial success of Animal Services.

There are several departments that are requesting changes to their fee structure. The changes are provided in a spreadsheet as part of the Recommended Budget. Also included is wording delegating to the County Manager the ability to approve minor variations or new fees. This will enable the Manager to efficiently process the requests without requiring Board action on the minor items.

FY14-15 will be the first full year of the planning permit and inspections fee schedule implemented in conjunction with the new One Solution software which will assist economic development by streamlining development fees. During FY14-15, pre-One Solution projects will still be assessed inspection fees, while new projects will be assessed the up front development fee. This will result in an increase in inspections revenue. As the One Solution implementation continues, revenues will be analyzed to ensure the fee schedule has no unintended consequences.

### **NEW HANOVER COUNTY STRATEGIC PLAN**

In 2011 the New Hanover County Board of Commissioners adopted a strategic plan to guide decision making and budget allocation. Each of the two budgets that I have recommended to the Board places this strategy at the center and have informed the initiatives outlined over the past two years – with the singular aim of advancing our community along the strategy's continuum.

The strategic plan identified areas of policy focus that lead toward:

- 1) Economic Development and Intelligent Growth
- 2) Superior Public Education

- 3) Superior Public Health and Safety
- 4) Effective County Management

I am making a series of recommendations that help the County make substantive advancement with its strategic plan and define the evidences (metrics) of success over the coming years.

### **EXPENDITURES**

The challenge in crafting this budget was determining how best to allocate limited dollars to strategic requests that exceed available resources and how to fund debt service that is outpacing natural growth in the tax base.

Increased spending in this plan is directly linked to economic development, public education, public health and safety, and effective County management.

### **Economic Development and Intelligent Growth**

Strategic measures of success over the next five years include 1) creating a policy environment that encourages private investment of at least \$1 billion, 2) target industry and business clusters that will spur creation of 6,000 new jobs locally, and 3) help the average weekly wage rise by 10%.

To aid in meeting these measures of success, I am recommending that New Hanover County:

- 1) Remain aggressive in FY14-15 with a rollover of \$250,000 of funds FY13-14 appropriated funds, and \$350,000 budgeted in FY14-15
- 2) Increase funding by \$50,000 above the contracted amount for Wilmington Business Development to advance recommendations from the Garner Economics report – Pathways to Prosperity
- 3) Fully fund incentives in FY14-15 for PPD, GE, Castle Branch, Fortron, and Live Oak

Additionally, the Board directed a \$293,000 increase in funding for Cape Fear Public Transportation Authority/WAVE. Funding in the amount of \$158,000 is designated as the first of two annual payments to build the WAVE fund balance and \$275,000 is intended to support operating expenses of countywide WAVE fixed routes. In addition to the direct County contribution of \$433,000, the FY14-15 budget includes over \$1.6 million in estimated payment to WAVE to support medical and independent life transport for County residents.

### **Superior Public Education**

Education is a critical component of our community's success, and the County is committed to ensuring superior public education through meaningful funding to the New Hanover Public School System and Cape Fear Community College.

The Board of Education and Cape Fear Community College (CFCC) made significant increase requests for next fiscal year. While the recommendation includes a robust increase, the requests of both governing bodies are not fully funded. However, the increased funding recommended for the New Hanover County Public Schools and CFCC is \$9 million, which is equivalent to 3 cents on the tax rate.

*New Hanover County Public Schools*

Funding for the Schools provides \$70.7 million for current expense and capital. This is an increase of \$3.2 million for current expense and \$625,000 for capital. This totals a \$3.8 million increase or 6% from FY13-14 revised amount.

In addition to direct school system funding, the County also provides \$700,000 of maintenance service through the Parks and Gardens Department for landscaping and field repairs and more than \$500,000 in local funding support for School Resource Officers (SROs) to augment the \$600,000 in state-funded SROs.

The increase in expenditures are driven by increased school system enrollment and movement toward a defined per pupil allocation that will enhance school performance and facilitate more defined school planning.

My proposed plan is to increase funding per-pupil to \$2,700 by FY16-17 and capital funding to \$3 million by FY15-16. The per-pupil funding model will provide the school system with certainty and predictability in local funding, which will translate to better overall planning and performance. The FY14-15 recommended funding per student is \$2,575 and capital is \$2.75 million.

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

The Board of Education and the Board of Commissioners are determining the feasibility of a school bond referendum in November 2014.

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

A strategic measure of success over the next five years is helping to ensure that at least 80% of our children entering kindergarten – be in public, private, or home-school settings – are ready for kindergarten. A recommended initiative outside of the school system but included in the budget is increasing hours of three part-time library associates to support and expand the County’s early literacy program – Every Child Ready to Read. By developing enhanced ready to read programs and growing parent/teacher training in early literacy skills countywide, children, in general, have a better opportunity to be “ready to learn.” Multiple studies confirm early childhood education is the most effective way to prepare students for kindergarten success and the overall success of the K-12 experience.

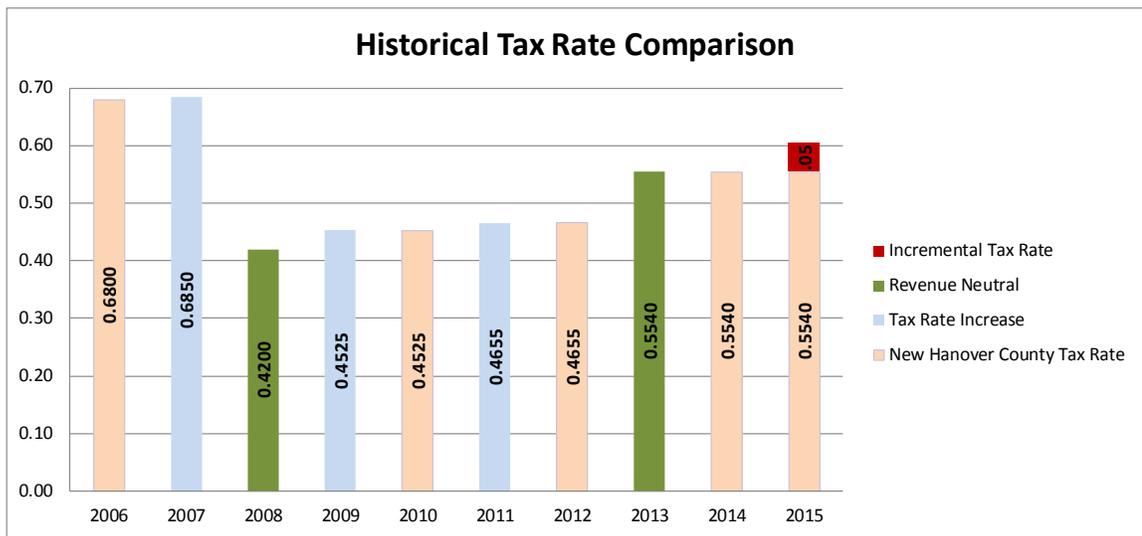
*Cape Fear Community College*

As proposed, funding for Cape Fear Community College (CFCC) provides \$11 million for current operations and \$15.3 million for debt service. This is a combined increase of \$6 million or 30% from the FY13-14 revised budget.

The increase is due to debt service maintenance and operating cost related to new facilities built with voter-approved bonds, and addressing deferred maintenance with existing CFCC buildings.

In FY14-15 the Humanities and Fine Arts building will be operational for five months and the Union Station building, which opened early in the current fiscal year, will experience a full year of operations.

The tax rate has not been sufficiently adjusted to fund the increased debt service or increased operating expenses for facilities funded by the voter-approved CFCC bonds. A five cents tax increase would be necessary to fully fund debt service related to the parks bonds approved in 2006 (\$18 million issued and serviced by the County) and the CFCC bonds in 2008 (\$164 million approved, \$124 million issued and service, and the assumption that the remaining \$40 million is issued and serviced in the next fiscal year).



## **Superior Public Health and Safety**

### **Public Safety**

New Hanover County Sheriff's Office and the City of Wilmington began a collaborative effort to focus on crime in public housing communities and gang-related violence. I am recommending the continued funding for seven deputy positions in the Sheriff's Office that the Board approved during the current fiscal year, which are dedicated solely to the effort of public housing safety and gang violence intervention.

A strategic measure of success over the next five years is reducing juvenile recidivism by 5%. To help ensure we reach this goal, I am recommending that we fund prevention and intervention programs aimed toward at-risk youth. Specifically, I am endorsing:

- 1) Expanded prevention programs managed by the County's department of Youth Empowerment Services targeted to public housing communities in high-victim areas
- 2) Outside agency funding to Communities in Schools, Dreams, Kids Making It, Wilmington's Residential Adolescent Achievement Place and the One Love Tennis program which is done through a direct partnership with the Parks and Gardens department (Each of these programs offers direct service to at-risk youth throughout the County)

Fire Services District

The Fire Services Fund is balanced with no change to the Fire Service District tax rate, which remains at 7.9 cents per \$100.

FY14-15 funding supports effective fire service operations as well as capital improvements and the addition of nine positions.

Capital improvements include the continued expansion of fire hydrants in unincorporated areas and replacement of equipment that has reached the end of its useful life. Fire hydrant expansion is a priority because it increases the efficiency and effectiveness of fire operations by decreasing the need for tenders which in turn increases the number of fire personnel that can respond on fire engines. In addition, fire hydrants improve insurance rates for both residential and business owners which can assist with economic development efforts. Replacing equipment that has reached the end of its useful life ensures fire personnel have the best tools possible to accomplish their mission in the most safe, effective and efficient manner. The most significant equipment improvement is replacing a ladder truck with a “Quint” which serves as a pumper, water tank, fire hose, aerial device, and ground ladder which gives it the capability of responding effectively to almost any fire situation.

The addition of nine positions completes a long-term effort to fully staff all Fire Services equipment. The three lieutenants will add a supervisor on each shift for Rescue 11 to provide crew supervision and increase company effectiveness and efficiency. The addition of six firefighter apparatus operator positions will provide the capacity to cover any time a firefighter is absent from their assigned shift position due to training, callouts, leave, or attrition. These positions are targeted at controlling costs by reducing overtime worked to meet minimum staffing requirements.

Public Health

With the ongoing conversion at state direction of local food, nutrition and Medicaid clients to NC FAST, eight new positions are recommended to continue implementation of NC FAST and its associated linkage to the Affordable Care Act. The need for this additional staff is anticipated to continue for at least three years.

Steps will be taken to begin the health and human service functional collaboration action plan approved by the County Commissioners in May 2014.

A strategic measure of success over the next five years is to reduce obesity by an average of 6.5% – 8% in children and 5% in adults. To help ensure we meet this goal, I am recommending funds to expand County greenways to help improve the overall health of our community by providing safe and accessible areas for active living. Specifically, I am recommending a trail match for the Middle Sound Loop road widening project, and a trail match for the south Smith Creek trail, which will provide active recreation and physical fitness opportunities to at least 4,800 residents in the greater Gordon Road area. I am also recommending funding for construction of the Ogden Skate Park and Hugh MacRae trail widening.

Environmental Management

The Environmental Management Fund is balanced with a 6.78% reduction in the tip fee to \$55 per ton and a projected fixed rate at \$55 per ton through FY18-19. I am able to recommend a reduced fee without compromising on policy action initiated in the current budget by continuing to refine landfill, recycling, and administrative expenses. Tip fees of \$11.4 million are based on collection of approximately 208,000 tons in FY14-15 – the entire operating budget for the year is \$15.3 million.

The 6.78% reduction saves the City of Wilmington \$110,000 in tip fees next year, and may be as much as a \$1 per month savings for unincorporated households that contract with a private hauler for municipal solid waste (MSW) collection.

This recommended budget does assume an aggressive modification to the disposal and management of construction and demolition (C&D) materials. I am recommending the County modify the operation by improving processing equipment and expanding the C&D concrete pad to divert 30% of the MSW stream to the C&D operation. The capital cost for the C&D modifications are included in the recommended budget, and the maintenance for the expanded operation is planned for in the fixed-rate tip fee through FY18-19. Diversion created by the C&D expanded operation adds 16 years of life to the County's landfill bringing total life at the site to 73 years.

A \$55 tip fee allows the County to continue to do the following:

- 1) Fund its operating obligations for landfill management, recycling, and administration
- 2) Add \$800,000 per year to the Environmental Management fund balance for emergency and disaster operations
- 3) Fund closure and post closure responsibilities by \$1.15 million annually
- 4) Fund the capital reserve by \$250,000 annually
- 5) Fund approximately \$1.9 million in FY15-16 through FY18-19 for future cell construction on the southern property

**Effective County Management: The Model of Good Governance**

I have articulated an administrative goal of ensuring that New Hanover County establishes itself as *The Model of Good Governance*. A goal needs measures, and I assess our good governance successes by embedding our organizational values of Professionalism, Integrity, Innovation, Stewardship, and Accountability throughout the organization and asking that each County employee manage themselves by these basic business principles:

- 1) Ensure New Hanover County government is effective in meeting the outcomes expected by the board of commissioners and our citizens, but efficient in how we manage business and deliver results
- 2) Ensure New Hanover County government is easy to do business with and consistent in how we do business
- 3) Ensure New Hanover County government is responsive to its end users, that is understand and act on their needs, and professional in all that we do as an organization

Part of advancing the goal of being *The Model of Good Governance* is investing in our team. As such, I am recommending the following:

- 1) 2% market adjustment effective with the first pay period in the second quarter of the fiscal year, which follows a modified, organization-wide performance assessment tool
- 2) Strategic implementation, effective July 1, 2014, of the pay and classification system as recommended by Evergreen – the cost of implementation is planned for and included within the 2% market value
- 3) Modified health insurance plan that maintains cost for County employees but lowers the overall rate of renewal to the County by \$1 million. The plan modifications keep the overall health insurance plan competitive with our peer organizations, and it maintains compliance with the Affordable Care Act
- 4) Continued emphasis on County staff wellness through health incentives, education, and fitness

Identifying the right-sized staffing model is also critical to our success to deliver on *The Model of Good Governance*. I am recommending as previously noted new positions to achieve right-sized operations.

The following is a summary of requested and recommended positions:

	<u>Requested</u>	<u>Recommended</u>	<u>Recommended Positions</u>
General Fund	22	8	DSS NC FAST
Fire Service District	11	9	Fire Fighters, Lieutenants

The DSS Universal Worker positions are necessary due to the continuation of the NC FAST program. While it is believed that system enhancements will eventually deliver the efficiencies promised by NC FAST, counties will continue to face pressures for additional staffing and/or overtime for the foreseeable future.

The addition of the Fire Services positions completes the staffing model that started with the transition of temporary positions to full-time in FY13-14. Once completed, this is expected to stabilize the use of overtime in the Fire Services fund.

A negative salary adjustment factor of \$1.7 million is budgeted in the General Fund to account for the fact that not all positions are filled for the entire fiscal year. This is \$700,000 more than the amount budgeted in FY13-14. This management tactic will require careful monitoring and control of positions by the Executive Leadership Team.

Capital (via short term financing)

A total of \$9.9 million of capital is recommended to be financed in this budget. This will reduce FY14-15 cost by \$8.7 million, but will require installment debt service over three to five years, which is determined by the depreciation schedule for each piece of capital. Capital being financed is for New Hanover County Public School System, CFCC, Fire Service District, County facilities and the County’s capital improvement program.

Financing capital in this manner represents a new County policy approach as historically these types of expenditures have been allocated via pay as you go. However, it is necessary to depart

from customary practice and suggest a new policy course if we are to maintain a tax rate of 55.4 cents and not defer or postpone critical capital and maintenance needs.

Listed below are projects recommended for funding in this budget. (List is not all-inclusive).

- 1) Clerk of Court funding of \$50,000 is recommended to complete a highly-functional, audio visual system in the courtrooms.
- 2) Funding in the amount of \$315,000 is recommended to continue the County's computer replacement program.
- 3) Funding for the County's motor vehicle fleet as determined by the vehicle appraisal system. A total of 17 vehicles (10 for the Sheriff's Office, 5 for other General Fund Departments and 2 for DSS) are identified for replacement. Additionally, 21 non-replacement vehicles for DSS and 1 non-replacement vehicle for the Sheriff's Office are suggested. Because of a 50% reimbursement for DSS it is more cost effective to purchase vehicles rather than pay mileage reimbursement to agency employees. The new vehicle for the Sheriff's Office is being purchased with ABC funds.

Funding in the amount of \$1.2 million is included to fund capital projects in FY14-15:

- 1) Expansion of the law enforcement evidence room – \$400,000
- 2) Widening of the Hugh MacRae trails – \$200,000
- 3) Construction of Ogden Skate Park – \$300,000
- 4) Matching grants for the Middle Sound Loop and south Smith Creek trails as noted above – \$120,000

Short term financing is possible, and this financing model securely aligns with the County's debt management policy. As such the County fully expects to maintain its double, triple A bond ratings. The debt management policy and the double, triple A ratings translate to a lower cost of capital for County, school system, and community college facilities.

### **CONCLUSION**

There are a number of unknowns that remain on the horizon as I present the FY14-15 Recommended Budget:

- 1) Strength of the economic recovery statewide and locally
- 2) Policy Action by the North Carolina General Assembly, especially with mandated programs and more potential changes with tax reform
- 3) State budget deficit faced by the General Assembly when it returned to session May 14, 2014

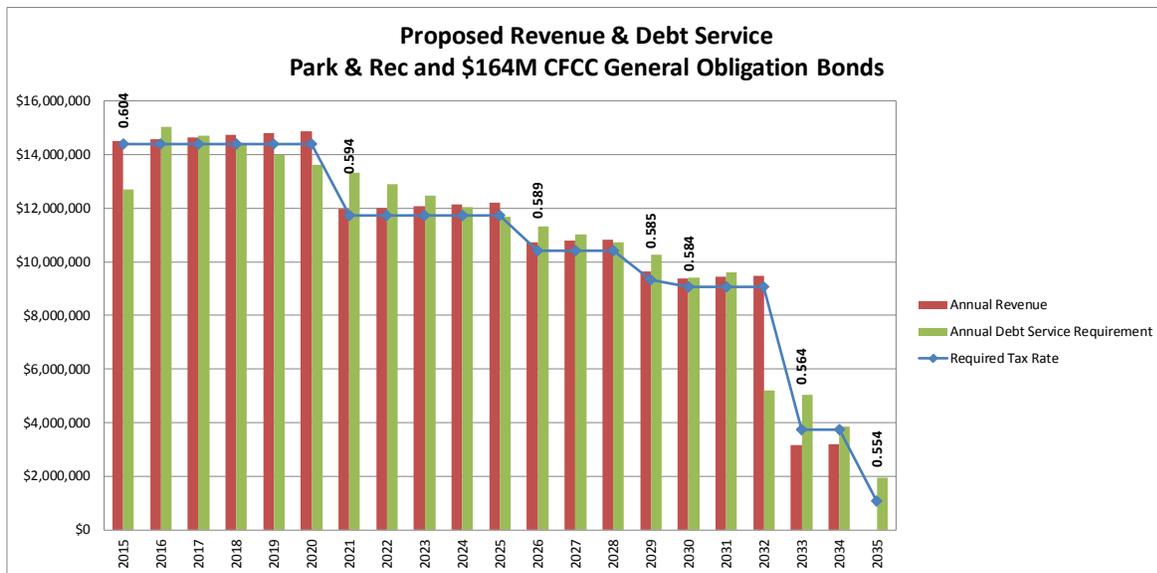
In addition to the unknowns that are beyond the County's control, I know without question the revenue side of the budget equation needs to be addressed no later than next fiscal year (FY 15-16) or deep reductions will be necessary in discretionary programs and mandated programs with discretionary funding levels.

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 tax base until the revaluation

is complete for FY17-18, so the tax rate must be set to generate the revenue necessary to fund past, current, and future policy choices.

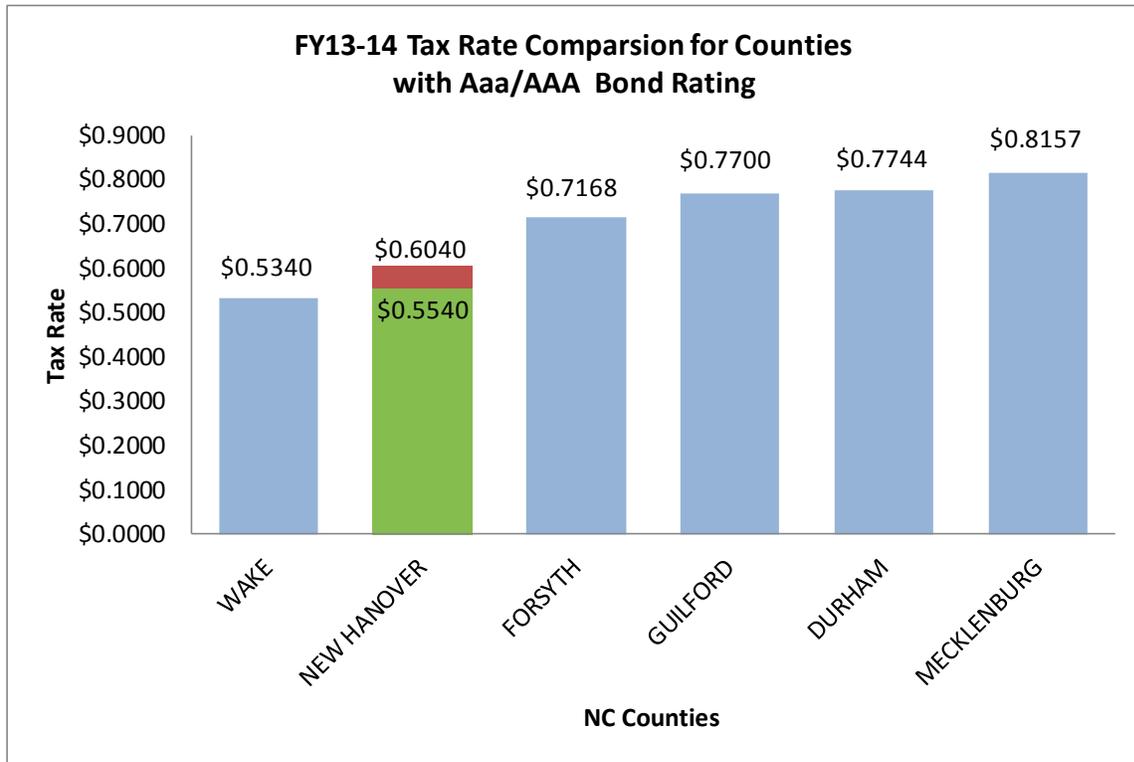
To be responsible stewards, I am of the opinion that we need to consider raising revenue to cover increased voter-approved debt service and the operating expenses of those voter-approved facilities. That action, quite candidly, is better done with the FY 14-15 budget rather than FY 15-16.

As a budget team, we have reviewed all expenditures in the recommended budget and will continue to find more efficient ways to deliver services, but I do not believe those savings alone in future years will be sufficient to balance the budget with a 55.4 cent tax rate when considering voter-approved debt service and other capital and deferred maintenance needs funded by County tax dollars. The rate of growth in already-voter-approved debt over the next five years is outpacing County-managed programs and real growth in the ad valorem tax base. As we look to the future and consider prior obligations made by the County, the most effective tax rate to fund increasing, voter-approved debt service is 60.4 cents, which meets the known and predictable debt service obligations through FY20-21.



The growth in County spending is not driven by the functions of County government, i.e., personnel, public safety, health and human services, etc. but is affected the most by debt service obligations (and the associated operating expenses) for voter-approved debt since 2006, and that debt service is not fully satisfied until 2035.

The policy objectives of providing public service and meeting County obligations while maintaining competitive tax rates and fee structures are not mutually exclusive – in fact, New Hanover County has excelled at striking this balance. This need not change in the future even as the Board makes the necessary adjustments to the ad valorem rate. At the current tax rate of 55.4 cents or at 60.4 cents, the County is more than competitive when compared to other double, triple A rated counties in North Carolina.



If the Board elects to modify the tax rate to account for voter-approved debt beginning July 1, 2014, I would recommend those dollars be assigned to a debt reserve fund so that all additional revenues be limited to debt service and not absorbed by the general fund for County government operations. All new revenues will be used only to pay for the voter-approved debt obligations.

While the responsibility falls upon me, as County Manager, to recommend a balanced budget, as a governing body, you would not be in position to consider a strategic and balanced budget for fiscal year 14-15 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 FY14-15 Budget for New Hanover County.

Sincerely,

Chris Coudriet  
County Manager

## MAJOR INITIATIVES

1. Stimulate, through business-friendly county policies and processes, at least \$1 billion of private investment to grow the county's tax base
  - Increase funding for our economic development partners-\$50,000 for Wilmington Business Development to implement recommendation from the Economic Garner Report
2. Create an environment that encourages the private sector to create at least 6,000 new, better jobs in targeted industry clusters
  - Increase Funding for WAVE from \$140,000 to \$432,822 so they can establish a fund balance and continue operations
  - Increase funding for Schools Current Operations \$3.8 million
  - Increase funding for CFCC Current Operations \$2.3 million and CFCC Debt Service \$3.8 million
  - New Hanover County's bond rating was upgraded from a AA+ to a AAA by Standard and Poor's Corporation
3. See a 10 percent increase in the average local weekly wage; a rising tide lifts all boats.
  - Fund incentives for General Electric, PPD, Castle Branch, Fortron and Live Oak
4. Ensure at least 80 percent of young ones entering kindergarten (public, private, or home-school systems) are ready to learn
  - Increased hours of three part time Library Associates to support and expand our major initiative of the early literacy program, Ready to Read, by developing enhanced preschool math and science programs and parent/teacher training in early literacy skills which help their children become ready for kindergarten
5. Reduce juvenile recidivism by at least 5 percent
  - Continue to fund Youth Empowerment Services which provides prevention and intervention programs targeted at preventing and reducing crime for the at-risk youth
  - Expansion of prevention programs to surrounding housing communities in the high need areas (Youth Empowerment Services)
  - Non-County agency contributions include Communities in Schools, Dreams, Kids Making It, Wilmington's Adolescent Achievement Place and One Love Tennis as programs that focus on youth at risk
6. Reduce obesity by an average of 6.5 percent
  - Provide funding for Ogden Skate Park-\$265,000 and Hugh MacRae Trail Widening-\$170,000
  - Expand Greenways to improve the health of community by providing safe and accessible areas for active living. Specifically, Middle Sound Loop Road Widening Project and South Smith Creek Trail which will provide active recreation/physical fitness opportunities to at least 4,800 residents
  - Health Department continues to offer many programs to address obesity and uses resources to support community obesity reduction efforts in the county that are carried out in partnership with various community groups
  - Promoting a wellness culture and environment with opportunities to engage in healthy behaviors at work, making healthier choices the norm
  - Gold level recipient of the American Heart Association's Fit-Friendly Worksites recognition program
  - Implementing at least nine criteria in the areas of physical activity, nutrition and culture, as outlined by the American Heart Association



**NEW HANOVER COUNTY, NORTH CAROLINA  
FISCAL YEAR 2014-2015 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, 2014, and ending June 30, 2015, in accordance with the Chart of Accounts heretofore established for New Hanover County:

**GENERAL FUND**

<u>Function</u>	<u>Appropriation</u>
General Government	\$33,001,289
Human Services	59,666,574
Public Safety	52,542,044
Economic & Physical Development	1,071,463
Cultural & Recreational	12,077,719
Education (Cape Fear Community College)	10,625,605
Debt Service	32,544,838
Transfers to Other Funds	<u>89,232,558</u>
Total Appropriation - General Fund	<u>\$290,762,090</u>

Section 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Ad Valorem Taxes	\$162,065,212
Sales Taxes	54,172,350
Room Occupancy Taxes	36,000
Other Taxes	3,291,763
Charges for Services	10,418,061
Interest on Investments	130,000
Intergovernmental Revenue - State	3,249,894
Intergovernmental Revenue - Federal	30,728,337
Intergovernmental Revenue - Other	10,579,346
Miscellaneous Revenue	628,021
Transfers from Other Funds	500,000
Long-Term Debt Issued	6,010,759
Appropriated Fund Balance	<u>8,952,347</u>
Total Estimated Revenues - General Fund	<u>\$290,762,090</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, 2014, and ending June 30, 2015. 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	\$944,000
Total Appropriation – Capital Improvement Project Fund	<u>\$944,000</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, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Transfer In From General Fund	\$944,000
Total Revenues – Capital Improvement Project Fund	<u>\$944,000</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, 2014, and ending June 30, 2015. 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	\$67,904,309
Capital Outlay	2,750,000
School Debt Service	<u>19,961,600</u>
Total Appropriation – New Hanover County Schools Fund	<u>\$90,615,909</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, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Transfer In From General Fund	\$86,672,895
Intergovernmental Revenue - Federal	193,014
Long-Term Debt Issued	2,750,000
Appropriated Fund Balance	<u>1,000,000</u>
Total Revenues – New Hanover County Schools Fund	<u>\$90,615,909</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, 2014, and ending June 30, 2015, for the purpose of maintaining an Emergency 911 System in New Hanover County:

Total Appropriation – Emergency Telephone System Fund – Article 3 \$413,215

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, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Other Taxes	\$413,215
Total Revenue – Emergency Telephone System Fund – Article 3	<u>\$413,215</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, 2014, and ending June 30, 2015:

Total Appropriation – Room Occupancy Tax Fund \$4,118,144

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, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Room Occupancy Taxes	\$4,118,144
Total Revenues – Room Occupancy Tax Fund	<u>\$4,118,144</u>

**ENVIRONMENTAL MANAGEMENT FUND**

Section 11: The following amount is hereby appropriated in the Environmental Management Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Total Appropriation – Environmental Management Fund \$15,346,651

Section 12: It is estimated that the following revenues will be available in the Environmental Management Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Charges for Services	\$11,440,000
Intergovernmental Revenue - State	411,000
Miscellaneous Revenues	925,872
Appropriated Fund Balance	<u>2,569,779</u>
Total Revenues – Environmental Management Fund	<u>\$15,346,651</u>

**CAPITAL IMPROVEMENT PROJECT FUND**

Section 13: The following amounts are hereby appropriated and allocated in the Environmental Management Fund Capital Improvement Project Fund pursuant to G.S. 159-13.2 for the fiscal year beginning July 1, 2014, and ending June 30, 2015. The projects undertaken pursuant to this ordinance are on-going capital improvements for Environmental Management Fund, in accordance with the County's Capital Improvement Plan, these projects are herewith authorized.

Category	<u>Appropriation</u>
Capital Project Expense	\$3,411,000
Total Appropriation – Capital Improvement Project Fund	<u>\$3,411,000</u>

Section 14: It is estimated that the following revenues will be available in the Environmental Management Fund Capital Improvement Project Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Revenue Source	<u>Amount</u>
Transfer In From Environmental Management Fund	\$3,411,000
Total Revenues – Capital Improvement Project Fund	<u>\$3,411,000</u>

**ENVIRONMENTAL MANAGEMENT CAPITAL RESERVE FUND**

Section 15: The following amounts are hereby appropriated and allocated in the Environmental Management Capital Reserve Fund pursuant to G.S. 159-13.2 for the fiscal year beginning July 1, 2014, and ending June 30, 2015. The Environmental Management Capital Reserve Fund is intended to build up a reserve to fund future capital projects.

Category	<u>Appropriation</u>
Transfer to Environmental Management Fund Expense	\$250,000
Total Appropriation – Capital Improvement Project Fund	<u>\$250,000</u>

Section 16: It is estimated that the following revenues will be available in the Environmental Management Capital Reserve Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Revenue Source	<u>Amount</u>
Transfer In From Environmental Management Fund	\$250,000
Total Revenues – Environmental Management Capital Reserve Fund	<u>\$250,000</u>

**ENVIRONMENTAL MANAGEMENT CLOSURE/POST CLOSURE COSTS FUND**

Section 17: The following amounts are hereby appropriated and allocated in the Environmental Management Closure/Post Closure Costs Fund pursuant to G.S. 159-13.2 for the fiscal year beginning July 1, 2014, and ending June 30, 2015. The Environmental Management Post Closure Costs Fund is intended to build up a reserve to fund future post closure costs.

Category	<u>Appropriation</u>
Transfer to Environmental Management Fund Expense	\$1,158,869
Total Appropriation – Closure/Post Closure Costs Fund	<u>\$1,158,869</u>

Section 18: It is estimated that the following revenues will be available in the Environmental Management Closure/Post Closure Costs Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

Revenue Source	<u>Amount</u>
Transfer In From Environmental Management Fund	\$1,158,869
Total Revenues – Closure/Post Closure Costs Fund	<u>\$1,158,869</u>

**SPECIAL FIRE DISTRICT FUND**

Section 19: 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, 2014, and ending June 30, 2015, in accordance with the Chart of Accounts heretofore established for New Hanover County:

Total Appropriation – Special Fire District Fund

\$12,784,346

Section 20: It is estimated that the following revenues will be available in the Special Fire District Fund for the fiscal year beginning July 1, 2014, and ending June 30, 2015:

<u>Revenue Source</u>	<u>Amount</u>
Ad Valorem Taxes	\$8,820,223
Sales Taxes	2,494,358
Charges for Services	61,474
Interest on Investments	6,100
Intergovernmental Revenue – Other	40,000
Long-Term Debt Issued	1,116,195
Appropriated Fund Balance	<u>245,996</u>
Total Revenues – Special Fire District Fund	<u>\$12,784,346</u>

Section 21: The following amounts are a summary of the foregoing appropriations as detailed in this Budget Ordinance for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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	\$281,809,743	\$8,952,347	\$290,762,090
New Hanover County Schools Fund	89,615,909	1,000,000	90,615,909
Emergency Telephone System-Article 3	413,215	0	413,215
Room Occupancy Tax Fund	4,118,144	0	4,118,144
Environmental Management Fund	12,776,872	2,569,779	15,346,651
Special Fire District Fund	<u>12,538,350</u>	<u>245,996</u>	<u>12,784,346</u>
Total Budget	<u>\$401,272,233</u>	<u>\$12,768,122</u>	<u>\$414,040,355</u>

Section 22: 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, 2014, 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 \$29,469,476,000 and an estimated collection rate of 98.5%. The estimated rate of collection is based on the fiscal 2013–2014 collection rate of 98.5%.

Section 23: 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, 2014, 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 \$11,334,862,000 and an estimated collection rate of 98.5%. The estimated rate of collection is based on the fiscal year 2013–2014 collection rate of 98.5%.

Section 24: 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 25: That appropriations herein authorized and made shall have the amount of (1) outstanding purchase orders as of June 30, 2014, and (2) grants unexpended by New

Hanover County as of June 30, 2014, added to each appropriation as it appears in order to account for the payment against the fiscal year in which it is paid.

Section 26: 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.

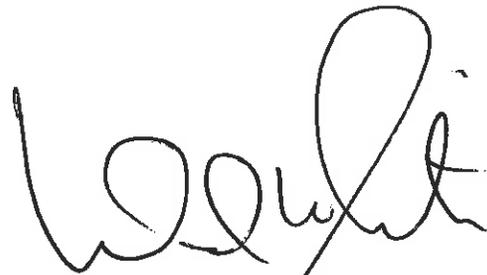
Section 27: The County Manager, and or the Budget Director as the County Manager's designee, is hereby authorized to transfer appropriations as contained herein under the following conditions:

- 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 28: This ordinance and the budget document shall be the basis for the financial plan for New Hanover County for the 2014-2015 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 29: 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 16th day of June 2014.



Woody White, Chairman  
Board of County Commissioners



Sheila L. Schult, Clerk to the Board

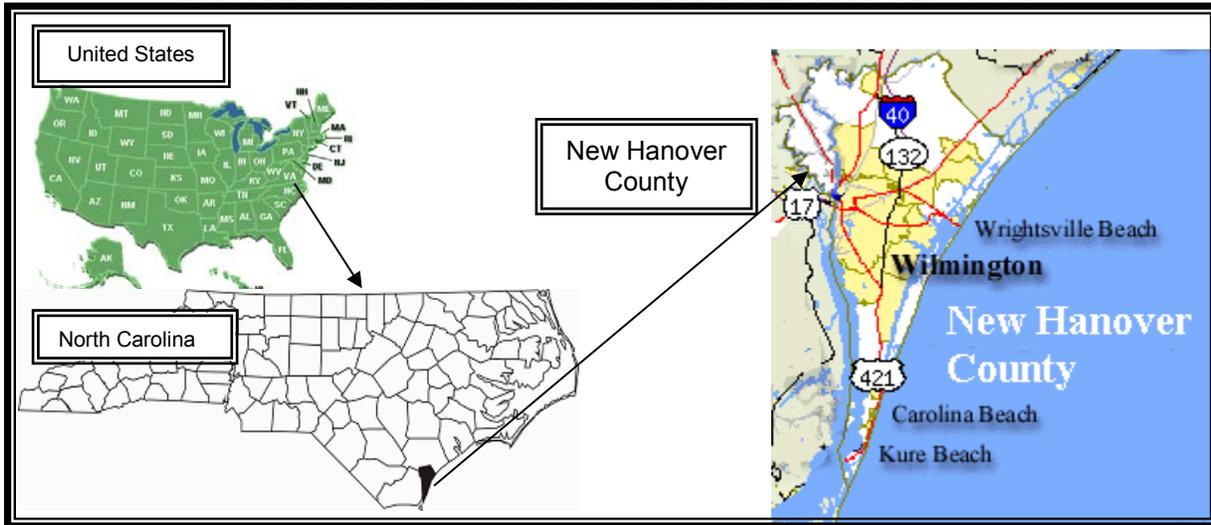


## NEW HANOVER COUNTY PROFILE

### GENERAL DESCRIPTION

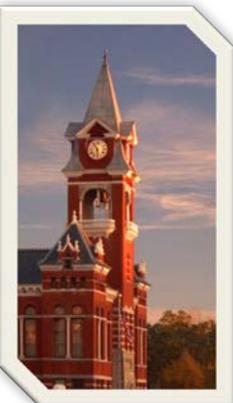
New Hanover, a coastal county in southeastern North Carolina, is home to four incorporated municipalities: Wilmington, Carolina Beach, Kure Beach and Wrightsville Beach. The County's beaches provide miles of unspoiled natural beauty and are the area's most popular tourist attractions. The surrounding 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 2014 is approximately 217,844, a 7% 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

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## NEW HANOVER COUNTY PROFILE CONTINUED

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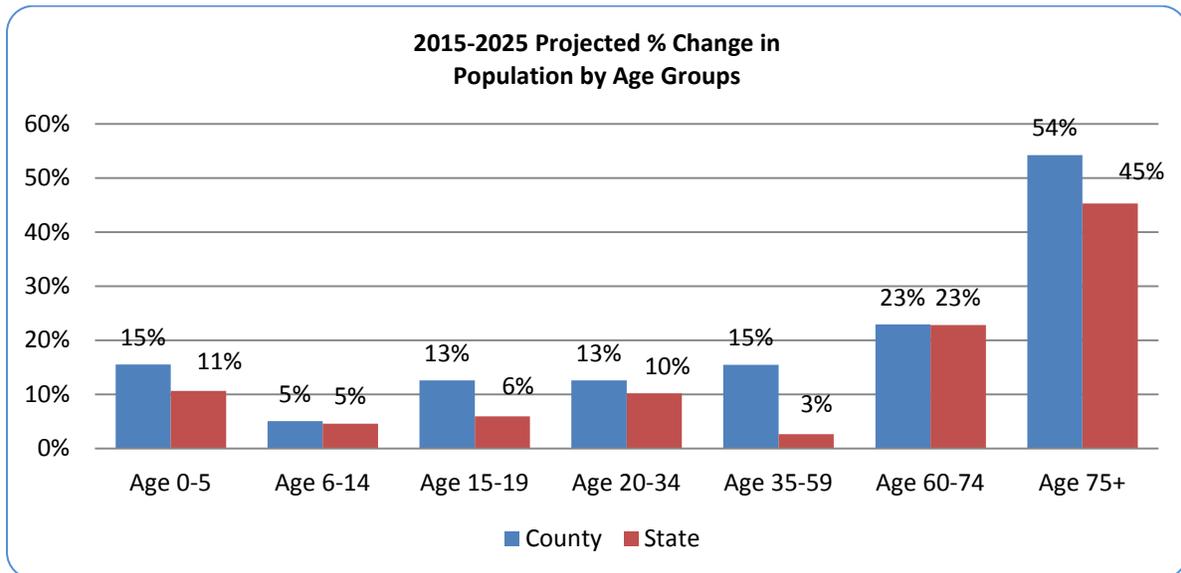
and adopting policies concerning the operations of the County. The Board also has the authority to call bond referendums, enter into contracts and establish new programs.

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 27 departments with 1,690 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.

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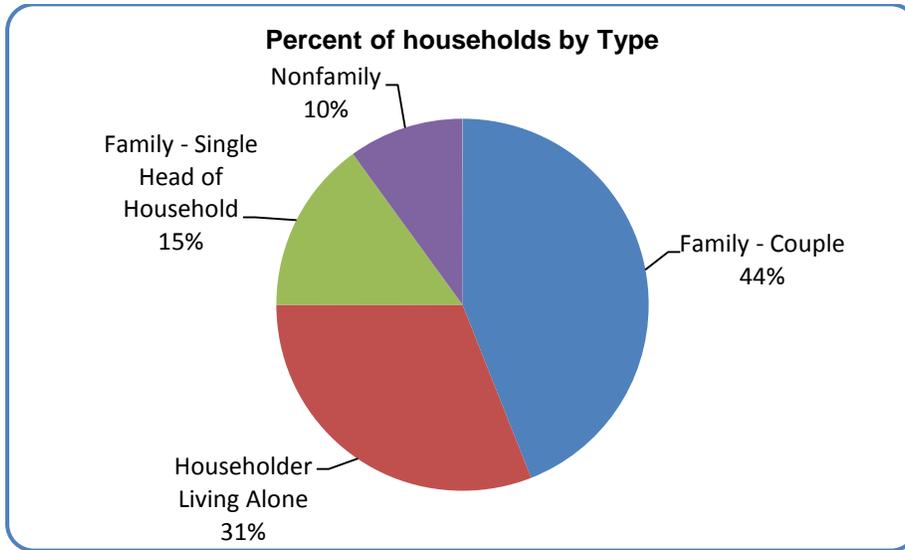
<sup>3</sup> North Carolina Office of State Budget and Management

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

**Households and Families**

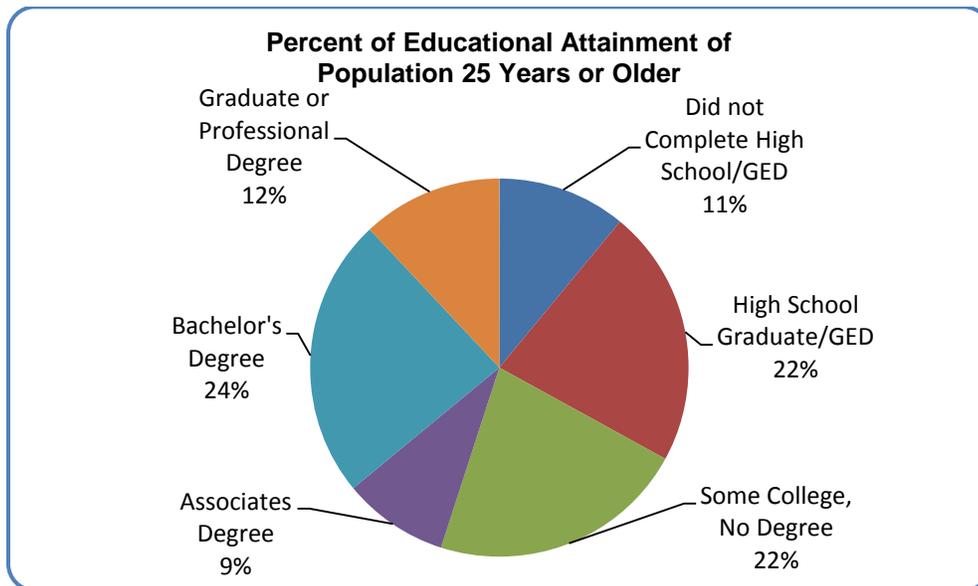
In 2012, there were 85,183 households in New Hanover County. The average household size was 2.3 people.

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 2012, 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, 2012 at American Fact Finder

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## NEW HANOVER COUNTY PROFILE CONTINUED

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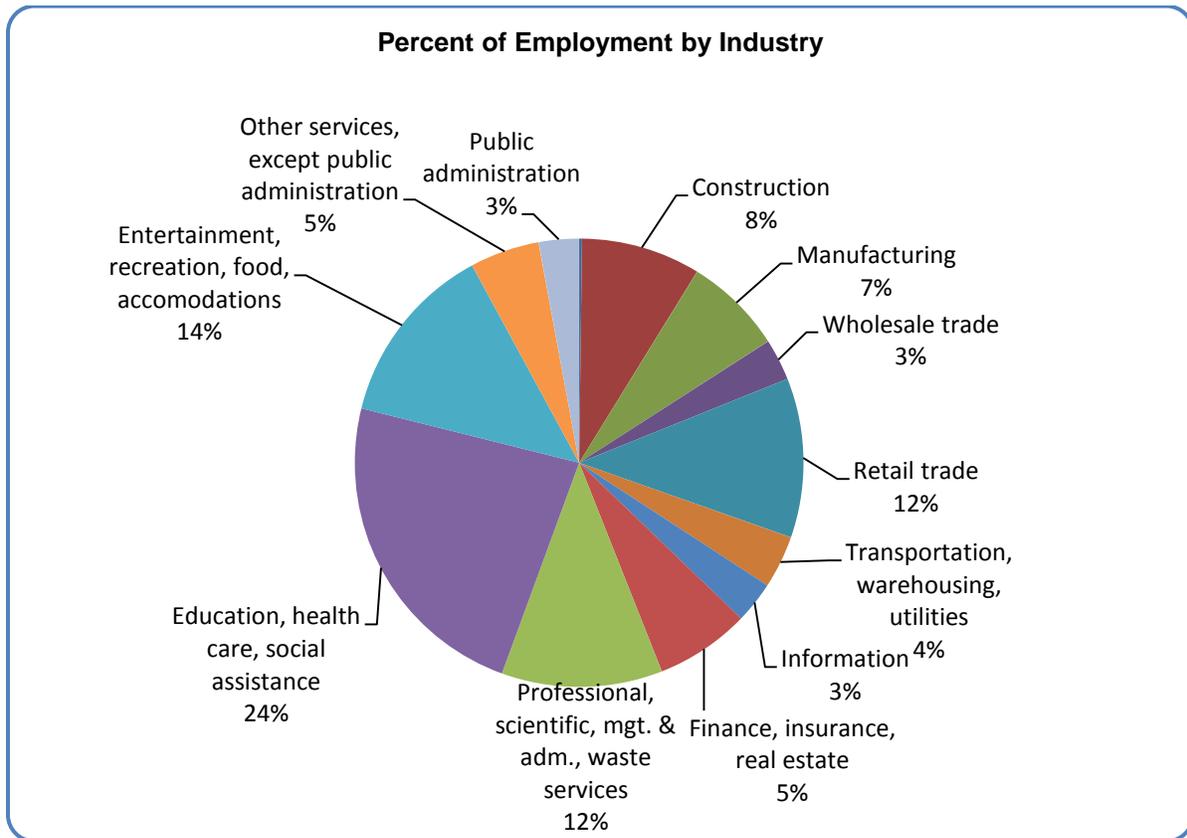
### Travel to Work

The mean commute time in 2012 was 20.1 minutes to get to work. The percentages of the method of transportation for 2012 were:

- 80.7% of workers drove to work alone in 2012
- 9.6% of workers carpooled
- 0.7% took public transportation
- 4.2% used other means
- 4.8% worked at home

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

The chart illustrates the major sectors of the County's 2012 economy. Largest is the Education, Healthcare and Social Assistance sector. Entertainment, recreation, food and accommodations is the second largest at 14%.



**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 the calendar year 2013 measures 98.6. 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	105.1
Housing	85.4
Utilities	107.9
Transportation	98.0
Health Care	107.6
Miscellaneous	102.4

**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**

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.



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

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> Council for Community and Economic Research  
<sup>6</sup> Port of Wilmington

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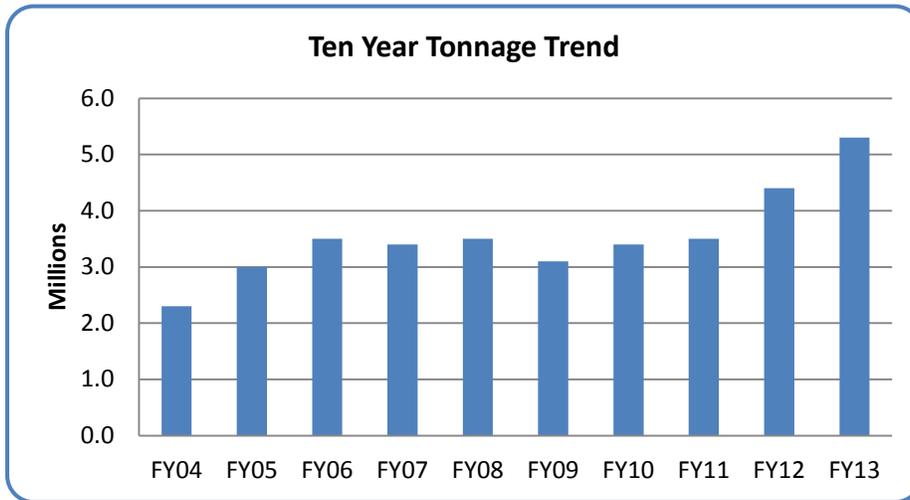
## NEW HANOVER COUNTY PROFILE CONTINUED

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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 Transportation. 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>

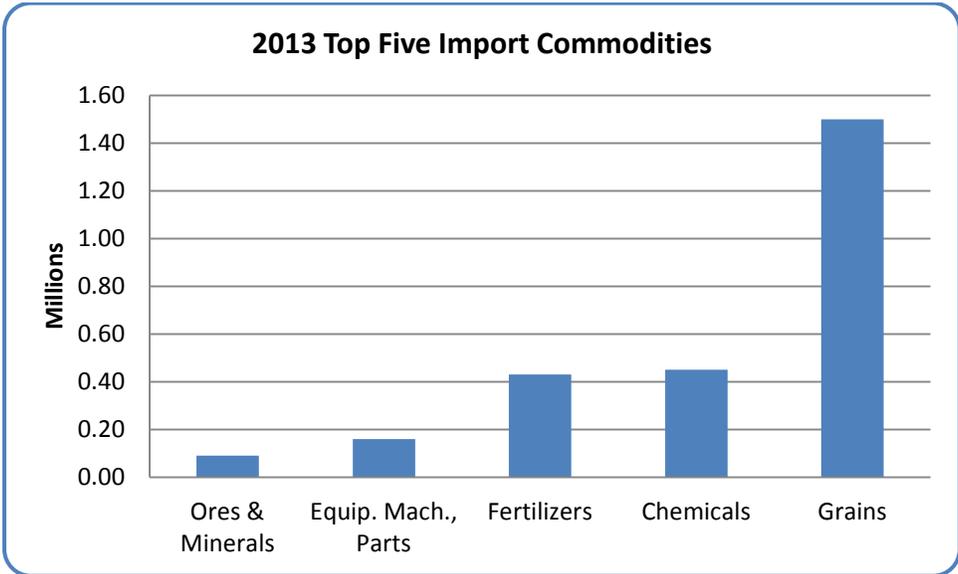
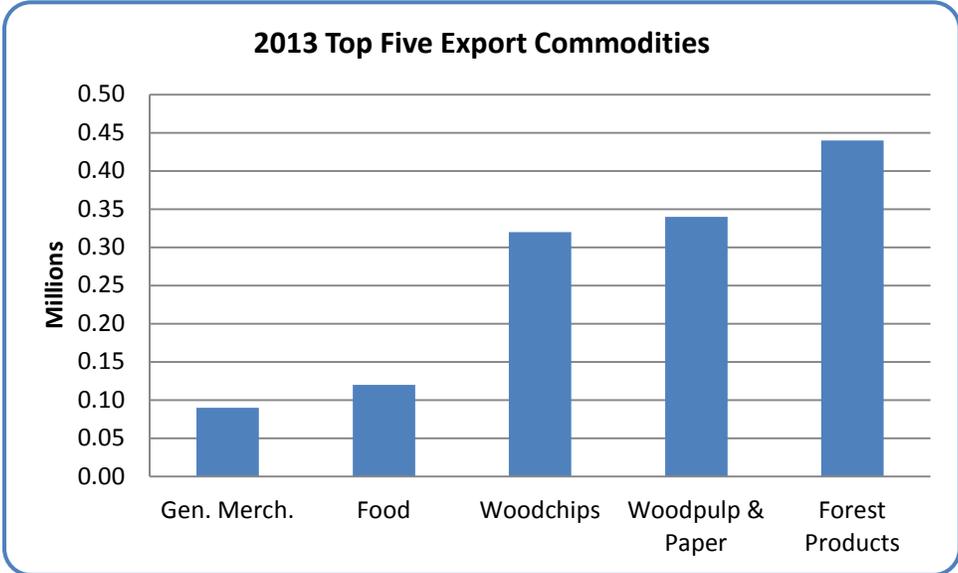
The Port of Wilmington is also designated one of the 15 "strategic ports" by the Department of Defense. Strategic ports are commercial ports that have been selected based on their usefulness in terms of location, type of facilities, capacity, equipment and available services; and must meet high standards 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



**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 CSX Transportation. 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.

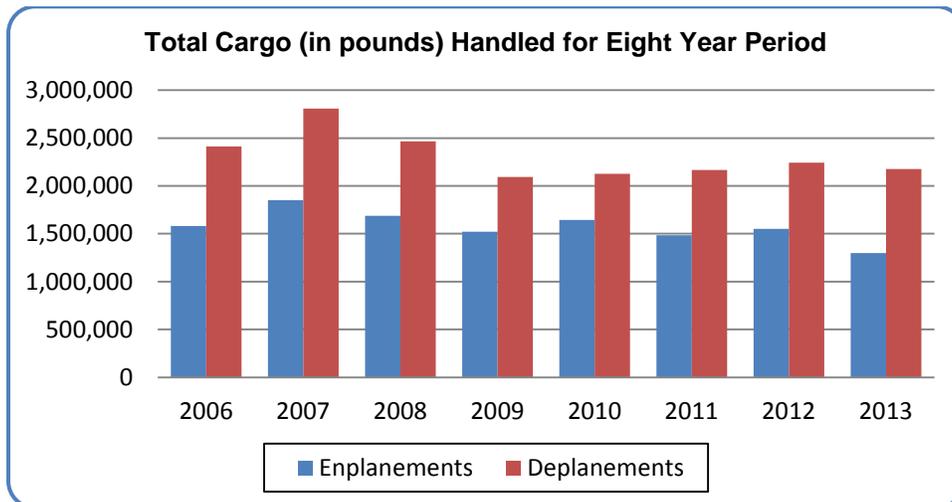
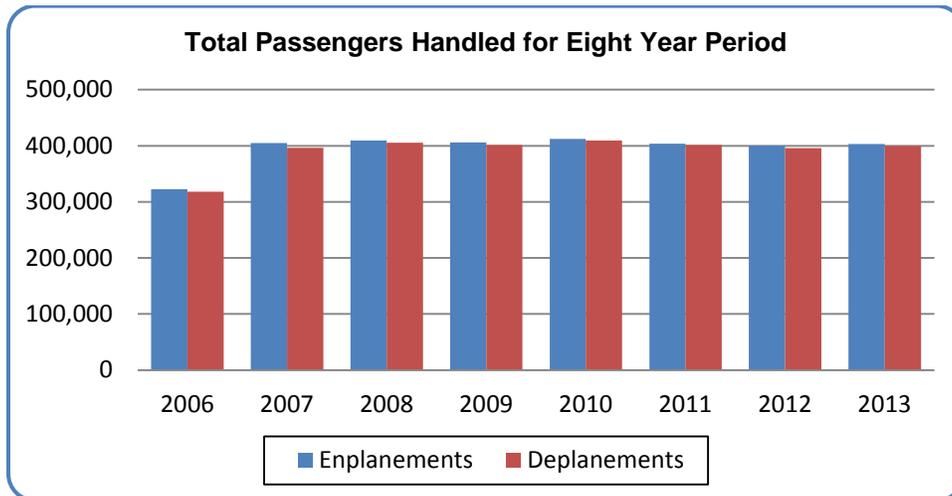
<sup>10</sup> The Virginia Pilot, Sunday, April 6, 2008

**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, 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 2013 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 seeing slow growth in the recovery from national economic recession along with the rest of the country. The unemployment rate for calendar year 2013 dropped from 9.5% in 2012 to 7.1%. In the last three years the County’s unemployment rate has been on a downward trend.<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
<b>FY13-14</b>	852	\$229.5 M	137	\$253.3 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 FY13-14, the number of new single-family construction permits increased 6% and commercial new construction permits increased 16% over FY12-13. For residential new construction there was a 5% decrease in construction dollars spent. For commercial new construction there was a 31% increase in construction dollars spent over FY12-13.

**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 includes three hospital campuses and has continued to expand to serve the needs of the southeastern region of North Carolina. In 2008, the Betty H. Cameron Women’s and Children’s Hospital a \$45 million project opened. The addition allowed New Hanover Regional Medical Center to expand into pediatric intensive care, bridging a gap in services provided in this area. Their current expansion in progress is a new Emergency Room being built in Scotts Hill. This 30,000 square foot facility will allow more convenient medical care for the County’s northern residents. It is expected to open by May 2015. The estimated cost of the project is \$15.1 million.

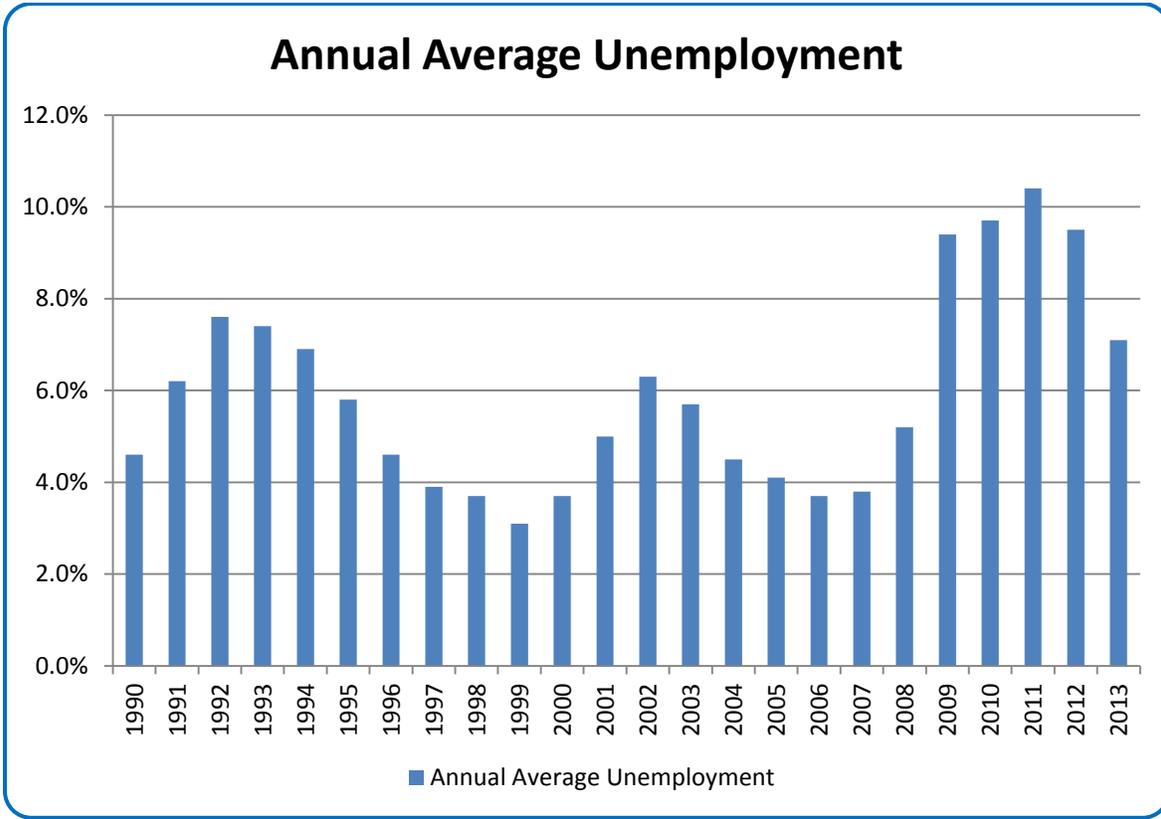
**Educational Concerns**<sup>16</sup>

<b>NHC PUBLIC EDUCATION UNITS</b>	
Pre-K	2
Elementary Schools	26
Middle Schools	8
High Schools	
Traditional	4
Non-Traditional	4
Community Colleges	1
Universities	1
<b>Total Public Education Units</b>	<b>46</b>

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.

<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/Cape Fear Hospital	Hospital/Health Services	4,738
2	New Hanover County School System	Education	3,666
3	Walmart	Retail	2,592
4	General Electric Company	Manufacturer	2,100
5	University of NC Wilmington	Education	1,898
6	New Hanover County	County Government	1,690
7	PPD, Inc.	Pharmaceutical & Biotech	1,500
8	Verizon Wireless	Communications	1,346
9	Duke 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 were estimated at \$460 million which was an 8% increase over 2011.

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>
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	209,846	29,834 <sup>1</sup>	38.0	24,464	9.5%
2013	213,876	29,911 <sup>6</sup>	38.0 <sup>6</sup>	25,470	7.1%

ANNUAL POPULATION GROWTH <sup>5</sup>						
YEAR	CITY OF WILMINGTON	CAROLINA BEACH	KURE BEACH	WRIGHTSVILLE BEACH	UNINCORPORATED COUNTY	TOTAL COUNTY
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
2012	109,689	5,819	2,075	2,500	89,763	209,846

<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

<sup>6</sup> Thrive North Carolina-Commerce Economic Development Center

**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		29,714,634,628	2.91%	164,878,705	162,687,044	98.68%	0.554
2015	<sup>5</sup>	29,469,476,000	-0.83%	163,340,317	162,065,212	98.50%	0.554

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

Rank	Company	Assessed Valuation	Tax Levy	Type of Industry
1	General Electric	\$325.7 M	\$1.8 M	Manufacturer
2	Duke Energy	\$319.4 M	\$1.8 M	Manufacturer
3	Corning, Inc.	\$220.2 M	\$1.2 M	Optical Fiber Manufacturer
4	River Ventures	\$77.9 M	\$0.4 M	Real Estate
5	Fortron Industries LLC	\$73.3 M	\$0.4 M	Chemical Manufacturer
6	Invista Sarl	\$68.1 M	\$0.4 M	Chemical Manufacturer
7	Global Nuclear Fuel Americas	\$57.6 M	\$0.3 M	Manufacturer
8	Bellsouth Telephone Company	\$56.2 M	\$0.3 M	Utility
9	Centro Independence LLC (Mall)	\$54.1 M	\$0.3 M	Real Estate
10	Walmart	\$47.5 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 FY14-15. Reduction from prior year due to Tax and Tag Program.

<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 FY14-15:

General Government	Human Services	Public Safety
Administration – County Manager Board of Elections Budget 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 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		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 FY12-13; b) adopted budget figures for FY13-14; and c) adopted budget figures for FY14-15
- a) audited actual data for FY12-13; b) revised budget figures for FY13-14; and c) adopted budget figures for FY14-15

### SYNOPSIS OF FY14-15 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 FY14-15 Budget was adopted on June 16, 2014.

For FY14-15, the County Manager submitted a Recommended Budget with a tax rate of 55.4 cents. The FY14-15 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. 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 five 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 44.

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

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

Preparation of the annual budget begins approximately nine 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. Work sessions may be 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**

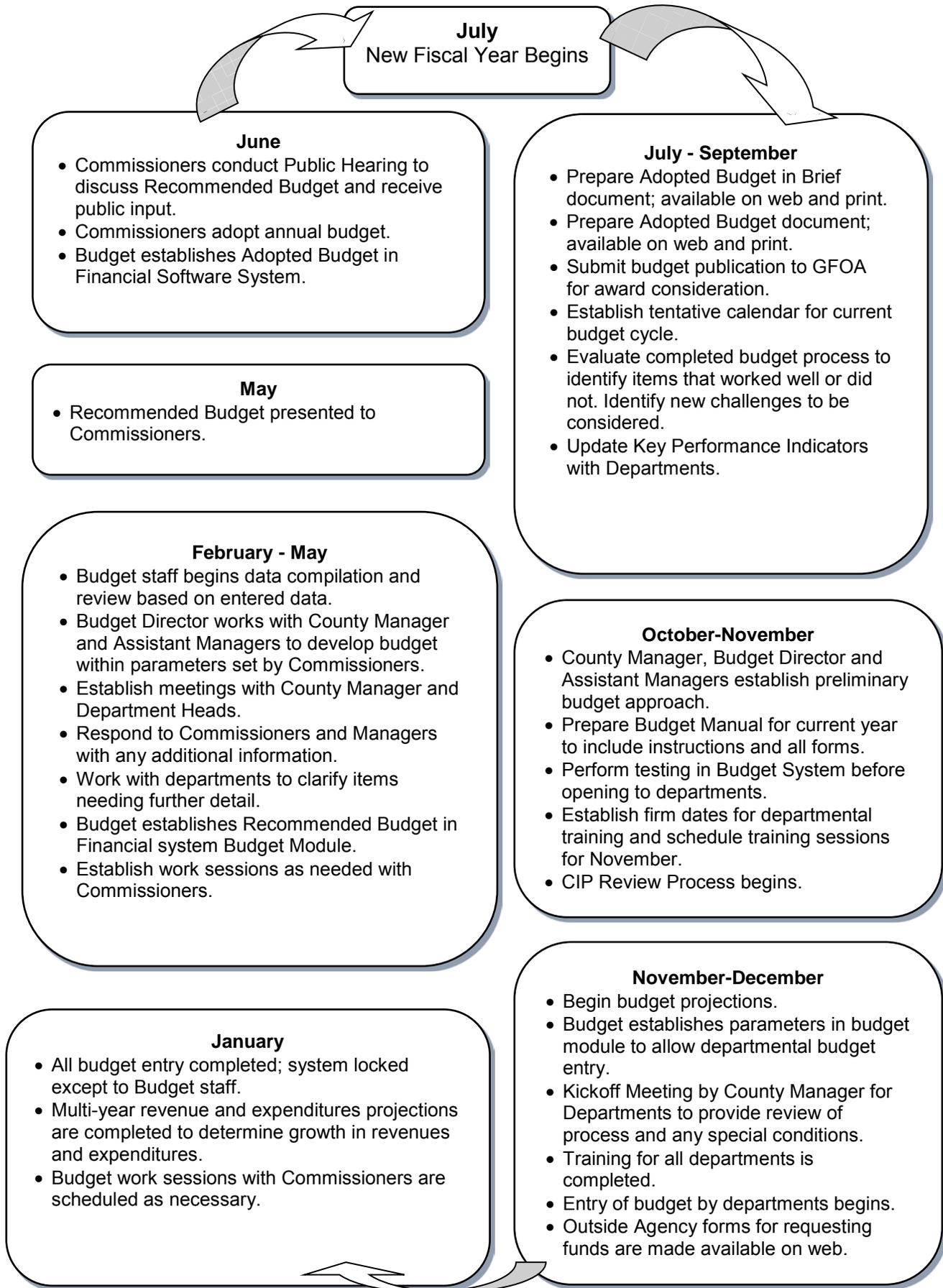
The County maintains budgetary controls through the County's computerized accounting system to ensure compliance with legal provisions. This system verifies availability of funds whenever a department requests a purchase order or processes a payment. If an expenditure is charged against a category that 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



**BUDGET CALENDAR FOR FISCAL YEAR 2014 - 2015**

**FY 2013**

- November 1- 26** Budget Preparation Manual and budget request forms prepared by Budget Department
- November 21** Capital Improvement Program (CIP) forms due to Budget (Instructions released by Nov. 1)
- December 3** Budget Training Sessions - Morning and Afternoon
- December 4** **County Manager's "kickoff" meeting with Departments on the FY14-15 Budget Process**
- December 4** Departments can begin entering FY14-15 budget requests into financial system
- December 23** Department budget entry ends. All budget requests must be entered into financial system and required forms sent to Budget Department (except DSS and Schools)

**FY2014**

- January 15 to February 28** County Manager meets with Individual Departments and Assistant County Managers on FY14-15 budget (mandatory)
- January 27** Applications for Funding Requests from Non-County Agencies due to BUDGET
- May 15** Recommended FY14-15 Budget presented to Board of County Commissioners (informally)
- FY14-15 Recommended Budget Information to Departments and Non-County Agencies
- May 19** County Manager presents FY14-15 Recommended Budget at Board of County Commissioners Meeting
- June 2** Public Hearing on FY14-15 Recommended Budget
- June 16** Adopt FY14-15 Budget

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

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New Hanover County (NHC) continues to make progress toward the implementation of a Balanced Scorecard performance management system. The County has adopted a Strategic Plan, including a long-term vision, clear mission statement, and set of core values to guide County operations. The Strategic Maps (pages 45-46) illustrate the progress made to date. The strategic focus areas and objectives shown below are included here solely to assist readers with the department's key performance indicators (KPIs) 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 Maps. The Superior Health and Safety Focus Areas' KPIs will be updated during the FY14-15 fiscal year as NHC continues to translate the objectives, measures, and targets down to the department level.

**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.

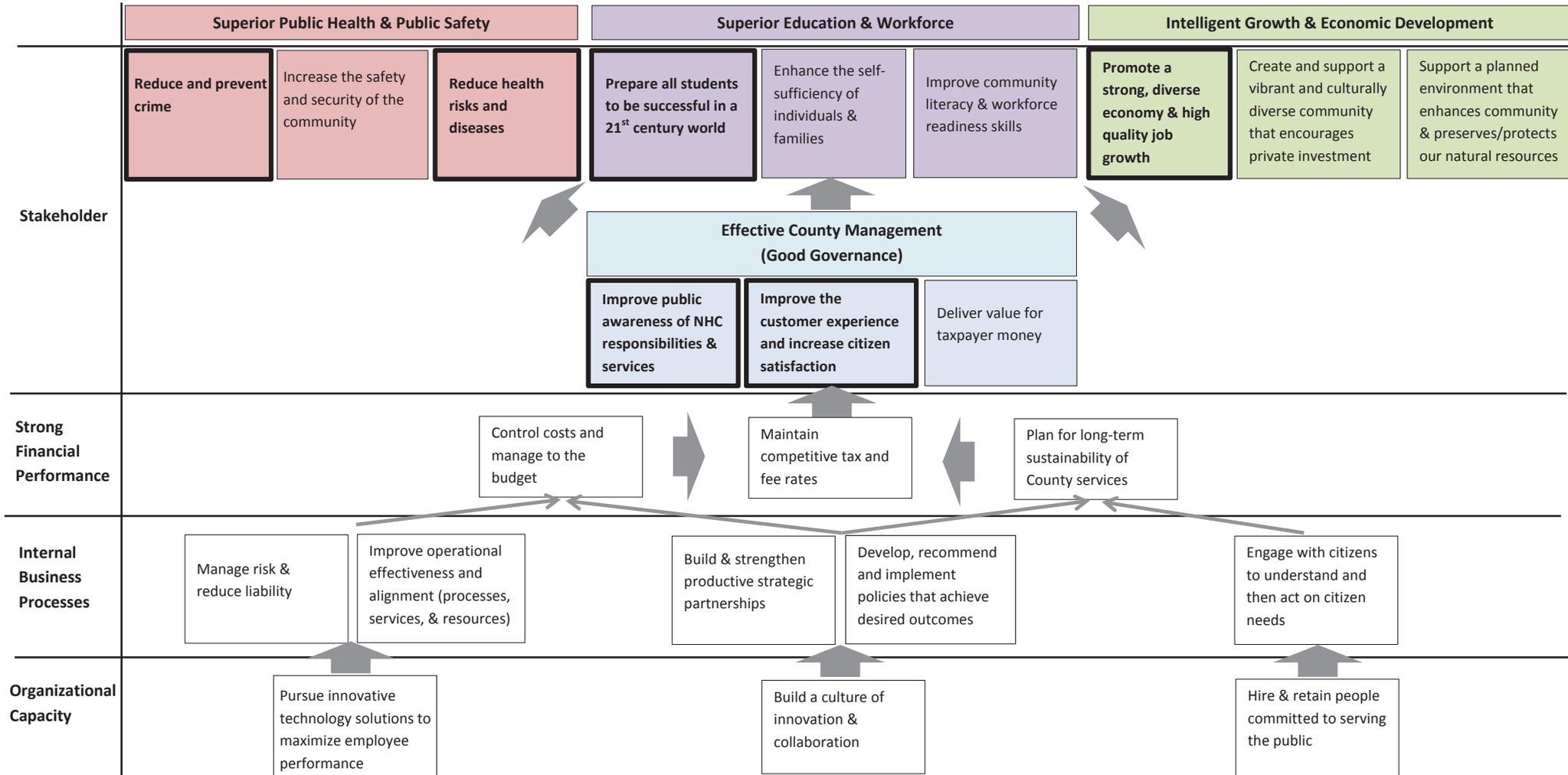
Additionally, two strategic objectives are "universal" in that they apply across all of the strategic focus areas:

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

## NHC Enterprise Strategy Map

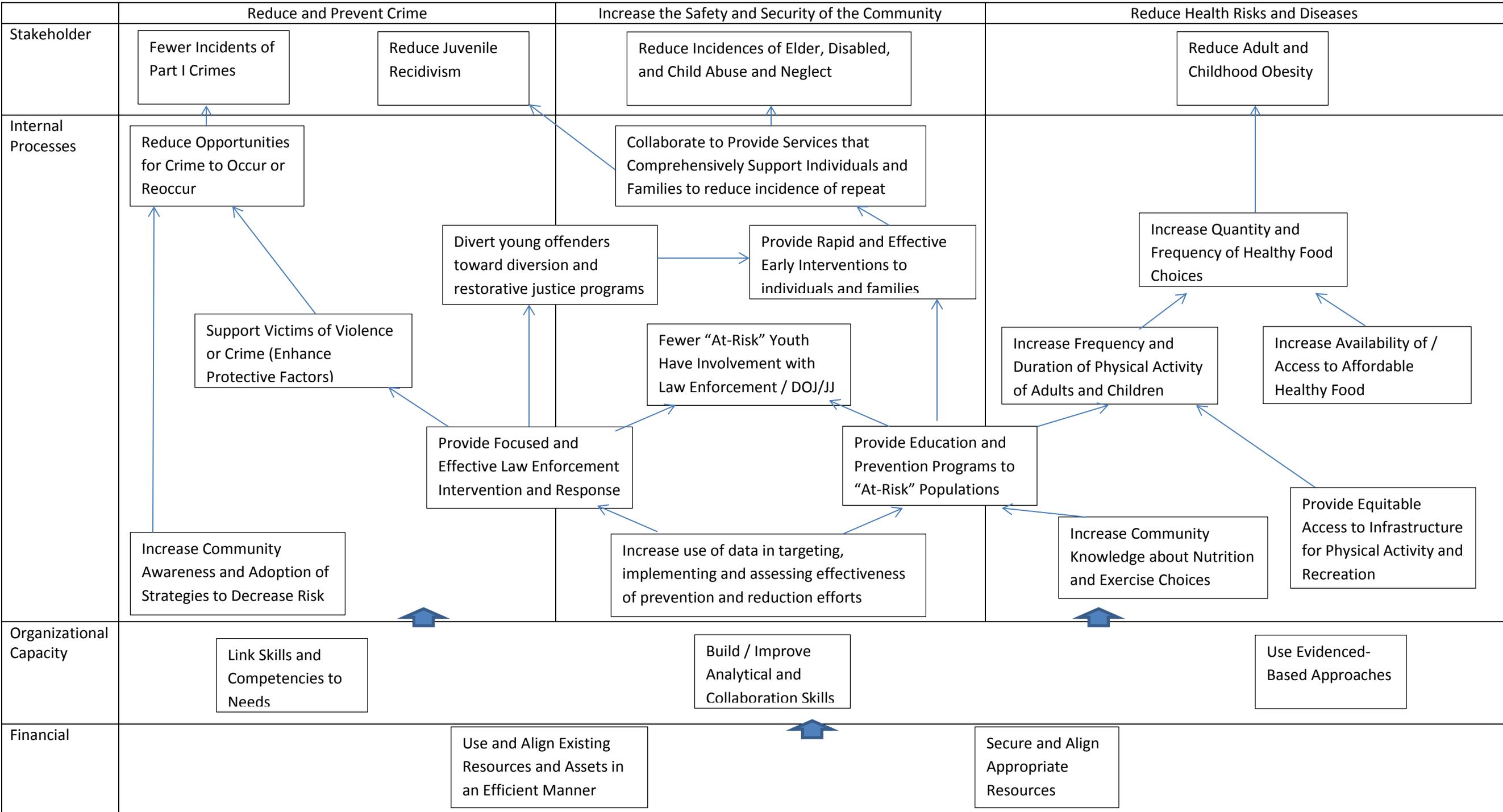
**Mission:** New Hanover County is committed to progressive public policy, superior service, courteous contact, judicious exercise of authority, and sound fiscal management to meet the needs and concerns of our citizens today and tomorrow.

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



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

# NHC Superior Health & Safety Focus Area Strategy Map



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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 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.

**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.

**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.

**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 159-30.
- 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**

- Land, buildings, machinery, furniture, fixtures and equipment that have a value of \$5,000 or more 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. Fixed assets are also called capital assets.
- 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 applicable in 159.
- 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>	<i><b>Not Applicable</b></i>	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	<i><b>No/Yes</b></i>	Included
<b>Proprietary Type Fund:</b>		
Environmental Management	Included in Both	Included
<i><b>(continued on next page)</b></i>		

**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 3%)	<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 FY13 to FY14 based on actual</b>	<b>NO</b>	YES
<b>Change in Fund Balance based on FY15 Adopted Budget/FY14 Estimated/FY13 Actual</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>FY14 Actual (only)</b>	<b>NO</b>	YES
<b>FY14 Original Budget/FY14 Final Revised Budget/FY14 Actual/FY14 Variance</b>	<b>NO</b>	YES
<b>FY13 Actual/FY14 Adopted/FY15 Adopted</b>	YES	<b>NO</b>
<b>FY13 Actual/FY14 Revised/FY15 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 Project</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				■				
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, 2014 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. During FY12-13 fund balance grew 5.7%. It is estimated fund balance will increase by 1.05% (\$1.0 M) for FY13-14. For FY14-15 \$9 million in fund balance was budgeted and keeps the tax rate the same as the previous year.

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

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. FY12-13 fund balance grew by \$26,541 (1.04%). However, it is estimated that \$319,256 (a 12.37% decrease) will be used in FY13-14. As part of the FY14-15 budget process \$1,000,000 of fund balance 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**

The Fire Services District Fund continues to maintain a fund balance that will assist this fund with its future capital facility and equipment needs.

During FY13-14, fund balance grew an estimated \$0.56 million due to higher than projected ad valorem tax receipts and the transition to One Solution scheduling and billing software which changed the timing of revenue collection for fire code permits and fire plan reviews. As a consequence, Fire Service District fund balance increased almost 12% over FY12-13.

Fund balance in the amount of \$0.25 million is budgeted for FY14-15 to meet the capital needs of the Fire Service District. Due to capital facility and equipment replacement needs, increases in fund balance are not anticipated in the near-term. When specific needs are identified, fund balance may be tapped to fund Fire Service District capital needs.

### **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 and fund balance grew by 26.57%. For FY13-14, \$0.05 million was budgeted but not used and fund balance is estimated to grow by 26.20%. For FY14-15, no fund balance was budgeted.

### **Environmental Management Fund**

The Environmental Management Fund has been successful in rebuilding its fund balance which is necessary to cushion the fund against unexpected events such as hurricanes and for future capital and post-closure costs.

During FY13-14, fund balance grew an estimated \$3.9 million due to higher than projected tipping fee revenue, deferred capital equipment purchases, and the postponement of a large capital project to FY14-15.

Fund balance in the amount of \$2.6 million is budgeted for FY14-15 to meet capital project needs. While reserves for capital projects and post-closure costs have been established and annual contributions budgeted, fund balance may be tapped to fund future landfill capital projects.

## NEW HANOVER COUNTY POSITION SUMMARY BY FUNCTION

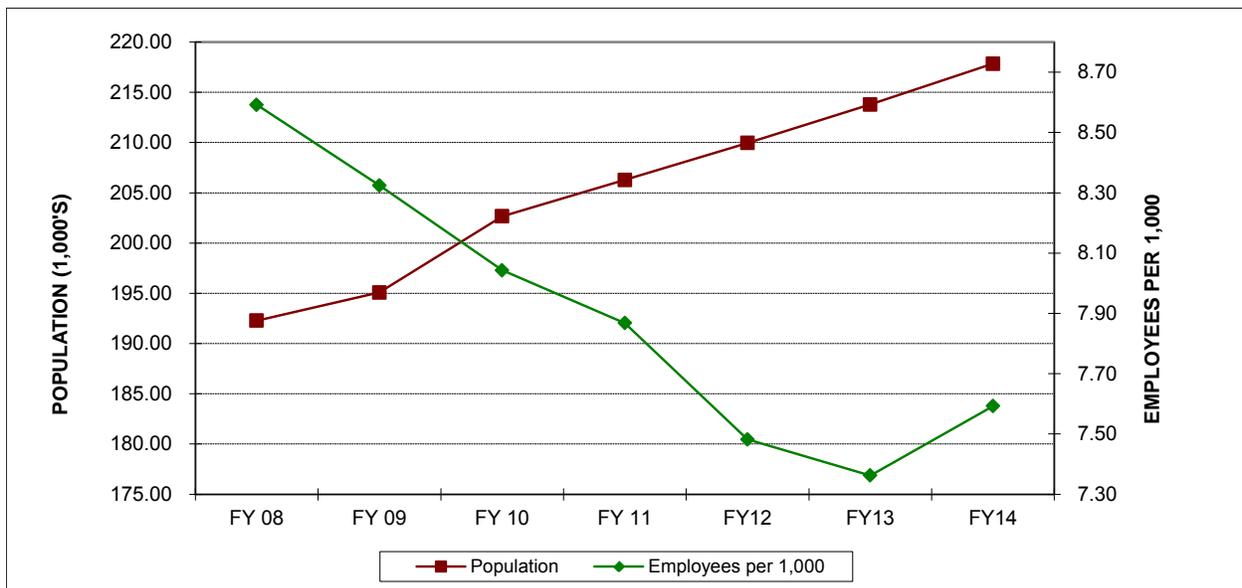
	ADOPTED FY10-11	ADOPTED FY11-12	ADOPTED FY12-13	ADOPTED FY13-14	ADOPTED FY14-15
General Fund:					
Cultural & Recreational	123	126	127	136	136
General Government	268	268	265	263	253
Human Services	509	495	471	497	506
Public Safety	540	553	582	609	637
<b>Total General Fund</b>	<b>1440</b>	<b>1442</b>	<b>1445</b>	<b>1505</b>	<b>1532</b>
Other Funds:					
Environmental Mgmt	88	31	31	31	31
Fire Service	95	98	98	118	127
<b>Total Other Funds</b>	<b>183</b>	<b>129</b>	<b>129</b>	<b>149</b>	<b>158</b>
<b>TOTALS</b>	<b>1623</b>	<b>1571</b>	<b>1574</b>	<b>1654</b>	<b>1690</b>

**GENERAL FUND:** Number of positions increased by 27. (19 positions added during year, 8 new positions adopted).

**FIRE SERVICES:** Number of positions increased by 9. (6 Firefighters and 3 Lieutenants).

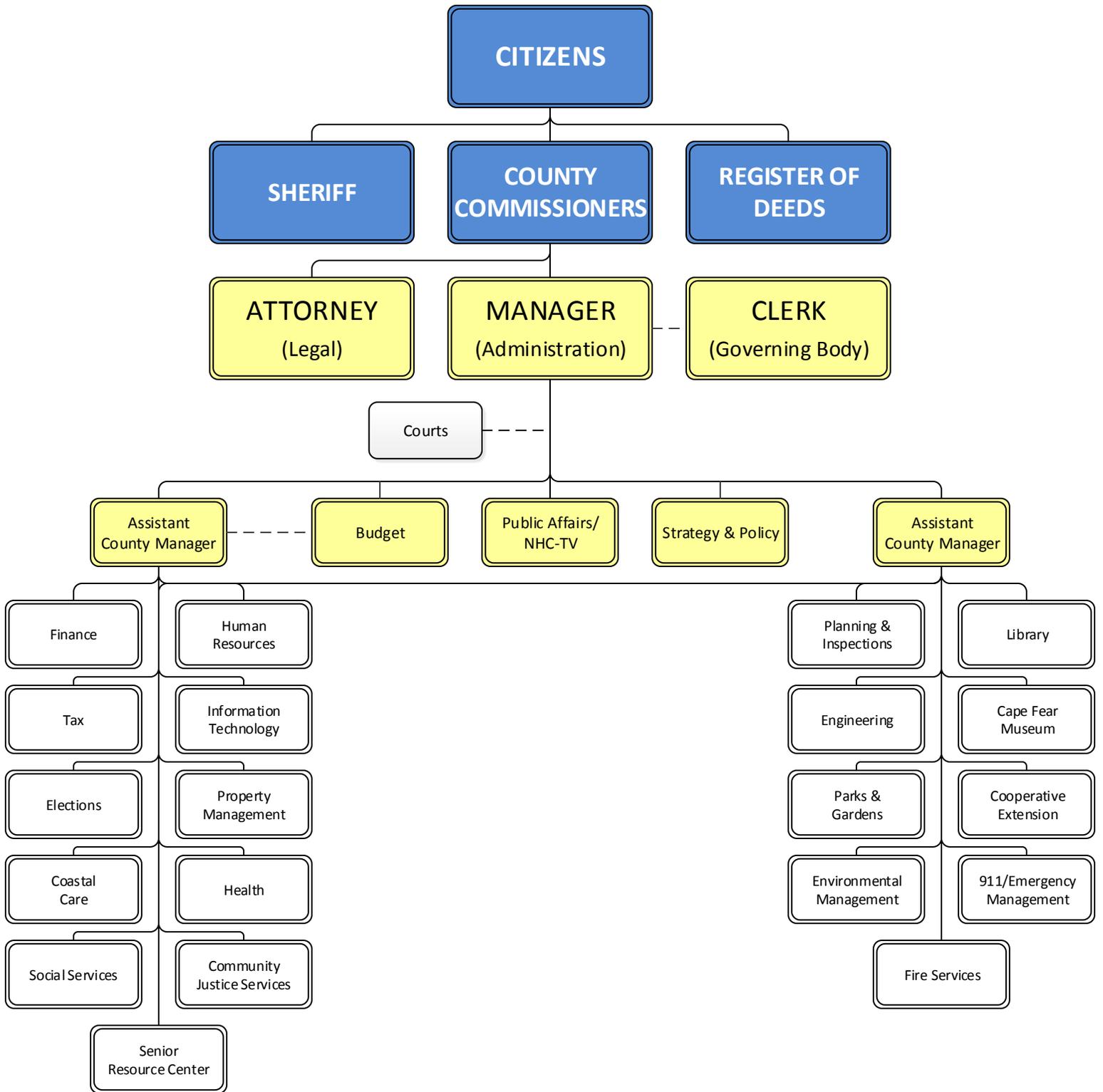
The decrease in positions between FY10-11 Adopted and FY11-12 Adopted in Environmental Management is due to the decision to lay up WASTEC.

### 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 FY08 and FY09, the number of employees decreased due to the transfer of 66 Water & Sewer employees to the Cape Fear Public Utility Authority. The decrease between FY11 and FY12 is due to the decision to lay up WASTEC. The increase between FY13 and FY14 in employees is primarily due to 48 temporaries converting to regular positions.

# NEW HANOVER COUNTY Organizational Chart



**NEW HANOVER COUNTY  
POSITION SUMMARY BY DEPARTMENT**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 ADOPTED		DIFFERENCE FY13-14 & FY14-15	
	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE	POSITIONS	FTE
<b>GENERAL FUND:</b>								
Administration - County Manager	12	12.00	7	7.00	7	7.00	0	0.00
Board of Elections	6	6.00	6	6.00	6	5.75	0	(0.25)
Budget	5	5.00	5	5.00	5	5.00	0	0.00
Cooperative Extension	0	0.00	1	1.00	1	0.63	0	(0.38)
Community Justice Services	25	24.75	24	24.00	24	24.00	0	0.00
Development Services <sup>1</sup>	12	12.00	10	10.00	0	0.00	(10)	(10.00)
Emergency Management & 911 Comm	71	70.60	81	81.00	81	80.60	0	(0.40)
Engineering	11	11.00	10	10.00	9	9.00	(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	184	178.35	187	179.65	185	178.85	(2)	(0.80)
Human Resources & Community Relations	9	8.50	9	8.50	9	9.00	0	0.50
Information Technology	35	35.00	34	34.00	34	34.00	0	0.00
Legal	11	11.00	11	11.00	11	11.00	0	0.00
Library	45	43.55	48	44.76	48	45.90	0	1.14
Museum	14	14.00	15	15.00	15	14.75	0	(0.25)
NHC TV and Public Affairs	0	0.00	6	6.00	6	6.00	0	0.00
Parks, Gardens, Senior Resource Center	77	77.00	72	71.63	72	72.00	0	0.37
Planning & Inspections <sup>2</sup>	60	60.00	49	49.00	59	59.00	10	10.00
Property Management	72	72.00	73	73.00	74	74.00	1	1.00
Register of Deeds	17	17.00	17	17.00	17	17.00	0	0.00
Senior Resource Center	n/a	n/a	21	19.76	21	19.75	0	(0.01)
Sheriff's Office <sup>3</sup>	425	425.00	455	455.00	473	473.00	18	18.00
Social Services <sup>4</sup>	278	278.00	289	288.26	300	300.00	11	11.74
Tax	49	49.00	48	48.00	48	48.00	0	0.00
<b>GENERAL FUND:</b>	<b>1445</b>	<b>1,436.75</b>	<b>1505</b>	<b>1491.56</b>	<b>1532</b>	<b>1521.23</b>	<b>27</b>	<b>29.67</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>5</sup></b>	<b>98</b>	<b>98.00</b>	<b>118</b>	<b>117.50</b>	<b>127</b>	<b>126.50</b>	<b>9</b>	<b>9.00</b>
<b>TOTALS:</b>	<b>1574</b>	<b>1,565.75</b>	<b>1654</b>	<b>1,640.06</b>	<b>1690</b>	<b>1,678.73</b>	<b>36</b>	<b>38.67</b>

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

<sup>1,2</sup> The Development Services Center was incorporated into the Planning & Inspections Department.

<sup>3</sup> During FY13-14 Sheriff's Office added 7 deputies for Housing Unit and 11 School Resource Officers.

<sup>4</sup> Department of Social Services added 10 Universal Workers and 1 Economic Services Supervisor.

<sup>5</sup> Fire Services added 6 Fire Fighters and 3 Fire Lieutenants.

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

EXPENDITURE SUMMARY	FY12-13 ACTUAL	FY13-14 REVISED	FY14-15 ADOPTED	\$ Change	% Change
GENERAL & NEW HANOVER COUNTY SCHOOLS	\$ 267,909,173	\$ 288,495,219	\$ 294,205,104	\$ 5,709,885	1.98%
EMERGENCY TELEPHONE SYSTEM - ARTICLE 3 <sup>2</sup>	367,560	672,151	413,215	(258,936)	-38.52%
ROOM OCCUPANCY TAX <sup>3</sup>	14,905,868	6,768,175	4,118,144	(2,650,031)	-39.15%
REVOLVING LOAN PROGRAM	19,207	63,318	-	(63,318)	-
ENVIRONMENTAL MANAGEMENT <sup>4</sup>	8,982,734	16,004,187	15,346,651	(657,536)	-4.11%
SPECIAL FIRE SERVICE DISTRICT <sup>5</sup>	11,582,001	11,792,349	12,784,346	991,997	8.41%
<b>TOTAL EXPENDITURE ALL FUNDS</b>	<b>\$ 303,766,543</b>	<b>\$ 323,795,399</b>	<b>\$ 326,867,460</b>	<b>\$ 3,072,061</b>	<b>0.95%</b>

REVENUE SUMMARY	FY12-13 ACTUAL	FY13-14 REVISED	FY14-15 ADOPTED	\$ Change	% Change
GENERAL & NEW HANOVER COUNTY SCHOOLS	\$ (272,753,397)	\$ (288,495,219)	\$ (294,205,104)	\$ (5,709,885)	1.98%
EMERGENCY TELEPHONE SYSTEM - ARTICLE 3 <sup>2</sup>	(562,161)	(672,151)	(413,215)	258,936	-38.52%
ROOM OCCUPANCY TAX <sup>3</sup>	(10,978,651)	(6,768,175)	(4,118,144)	2,650,031	-39.15%
REVOLVING LOAN PROGRAM	(14,134)	(63,318)	-	63,318	-
ENVIRONMENTAL MANAGEMENT <sup>4</sup>	(13,076,123)	(16,004,187)	(15,346,651)	657,536	-4.11%
SPECIAL FIRE SERVICE DISTRICT <sup>5</sup>	(11,336,181)	(11,792,349)	(12,784,346)	(991,997)	8.41%
<b>TOTAL REVENUE ALL FUNDS</b>	<b>\$ (308,720,647)</b>	<b>\$ (323,795,399)</b>	<b>\$ (326,867,460)</b>	<b>\$ (3,072,061)</b>	<b>0.95%</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.

<sup>2</sup>Emergency Telephone System Fund was higher in FY13-14 due to a special project.

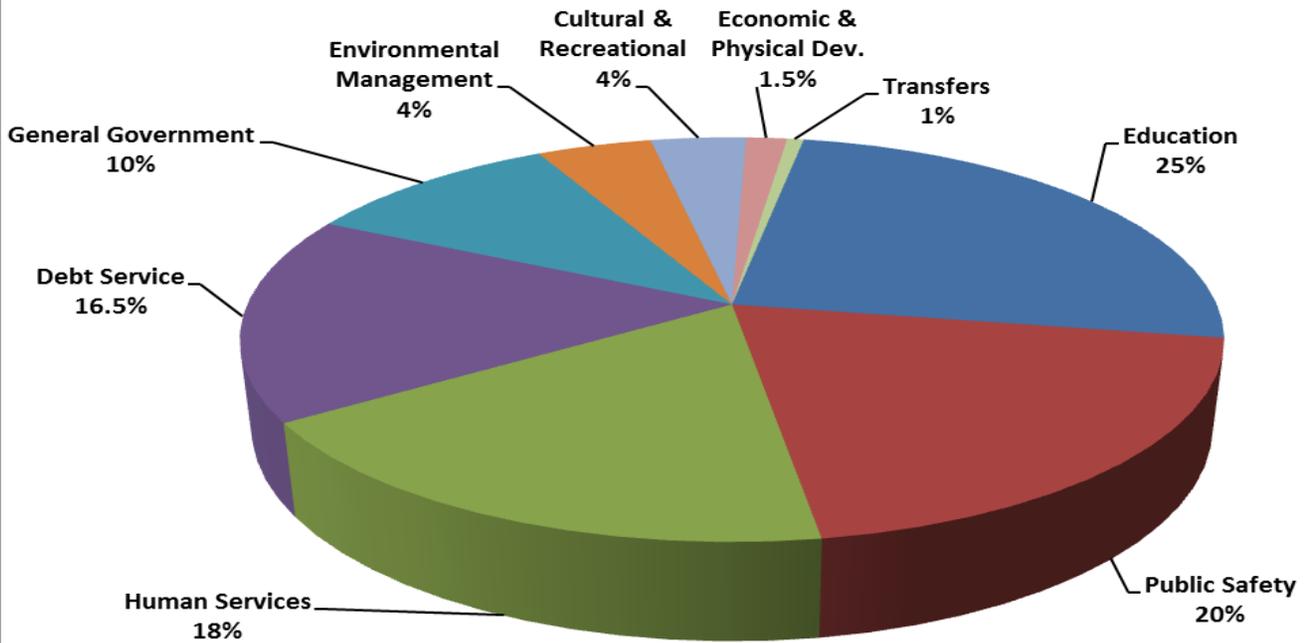
<sup>3</sup>Room Occupancy Tax FY12-13 Actual and FY13-14 Revised reflects the appropriation of funds to support beach renourishment and dredging capital projects.

<sup>4</sup>Environmental Management decrease is primarily due to the inclusion of storm debris removal costs (1.8 million) in the FY13-14 budget. FY14-15 budget is based on continuing landfill operations and increased recycling operations to divert construction and demolition waste from the landfill in order to extend the life of the landfill.

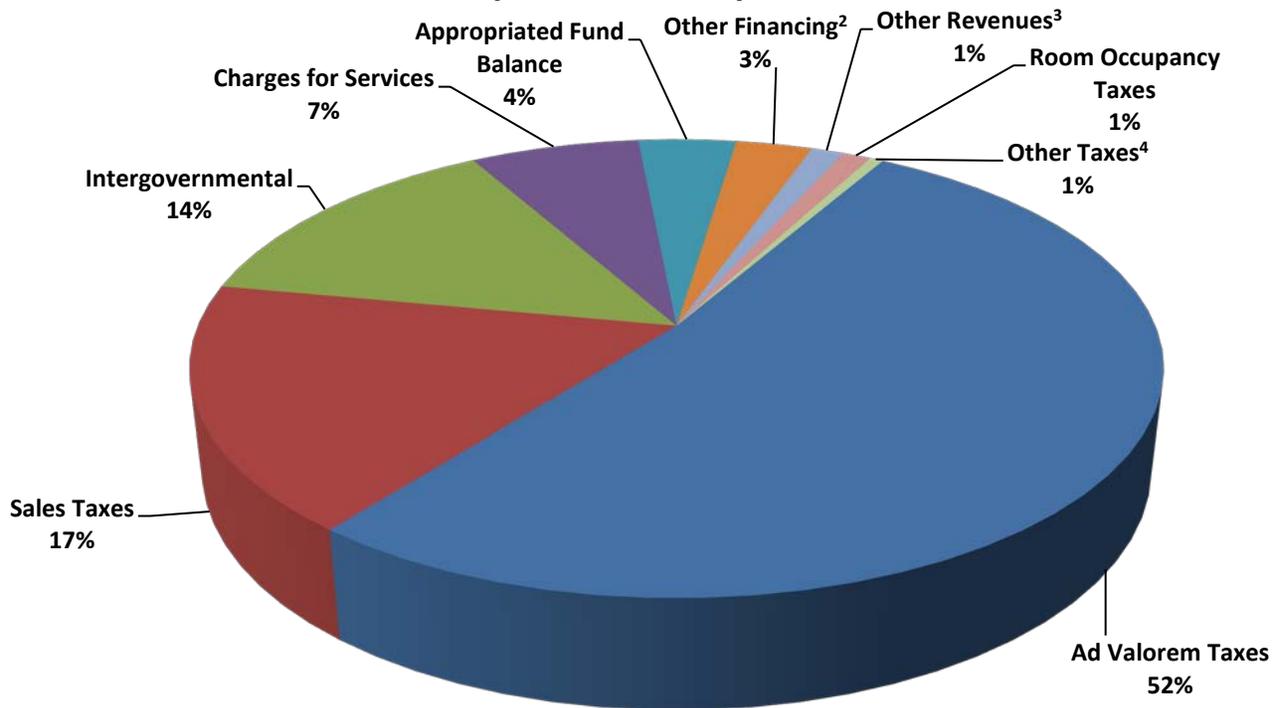
<sup>5</sup>Fire Services increase is due to the addition of nine positions and increased capital purchases. Three lieutenants will provide supervision to the northern rescue unit which currently has no supervisors assigned. Six fire fighter/apparatus operators will complete the process of fully staffing all Fire Services equipment. The capital purchases are necessary to replace outdated equipment.

**SUMMARY OF EXPENDITURES AND REVENUES - ALL FUNDS**

**FY14-15 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 financing consists of the debt proceeds obtained when capital items are financed.

<sup>3</sup> Other revenues include sale of scrap, escrow accounts, Airport repayment, reimbursement from Cape Fear Public Utility Authority, admission fees from Museum, interest on investments, and any other revenue that does not fit standard classification.

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

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## EXPLANATION OF SOURCES OF REVENUE AND UNDERLYING ASSUMPTIONS

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### General Fund Revenues

#### Ad Valorem Tax

Ad valorem tax (property tax) is New Hanover County's largest revenue source, comprising 55.1% 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 January 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 FY13-14 and FY14-15 is 1%. There has been an increase in the number of building permits, however, many of them were not completed by January 1<sup>st</sup> and only partial values apply. In addition, the North Carolina Department of Revenue recommended a 6% reduction in the state appraised values, primarily in the Sutton Plant with the change over from coal to natural gas and solar. The motor vehicle portion of the tax base is projected in FY14-15 to decrease 4.6% from the FY13-14 budget.

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.

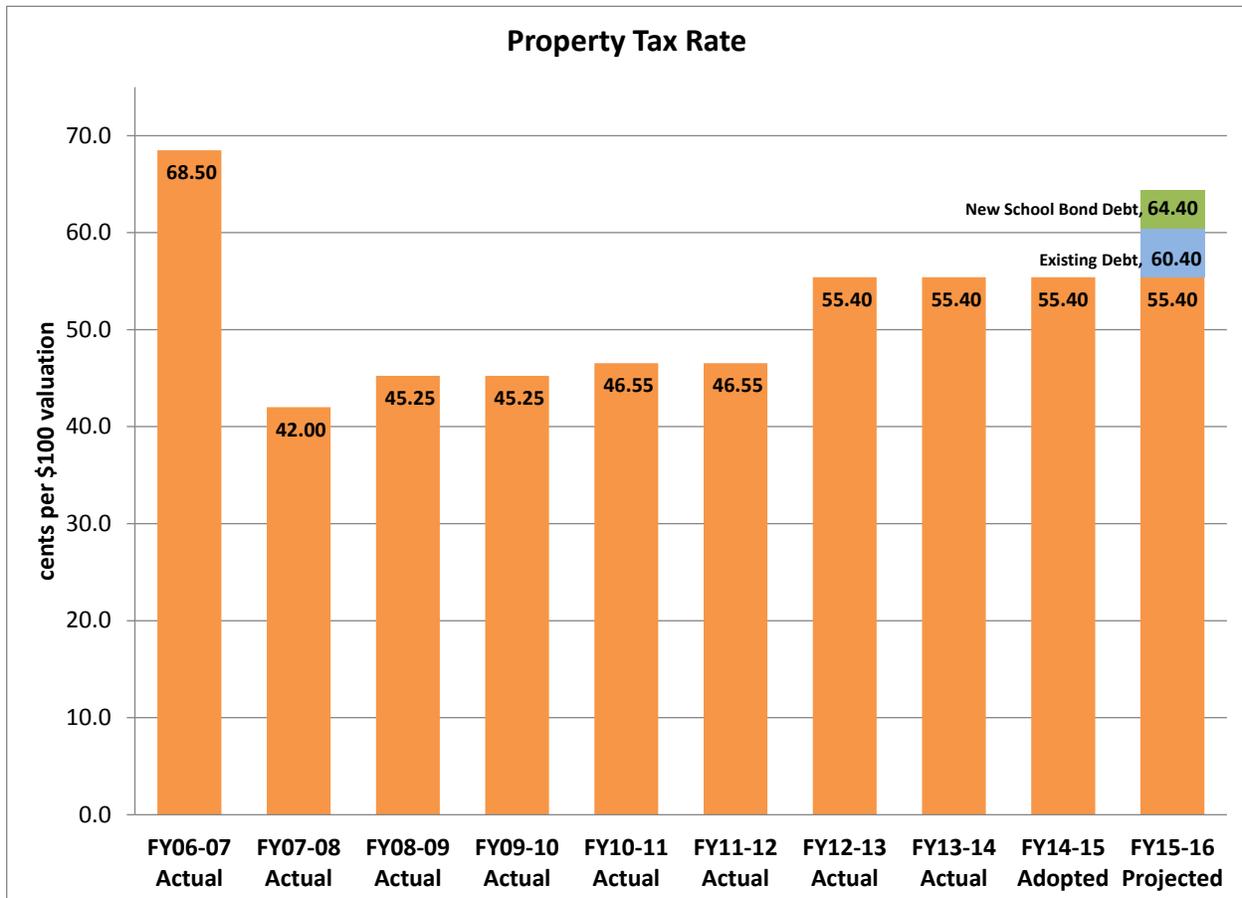
Each year, the Board of County Commissioners establishes a tax rate. This rate, multiplied by the assessed value of all eligible property in the County, adjusted by the estimated collection rate, equals the amount of budgeted current ad valorem taxes. The FY14-15 tax rate is 55.4 cents per \$100 valuation no increase from the FY12-13 and FY13-14 rate.

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 FY14-15, 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 was implemented in FY13-14. The motor vehicle portion of the tax base is projected in FY14-15 to decrease by 4.6% from the FY13-14 budget. This is due to decreased collections associated with the Tag & Tax program which requires vehicle owners to pay their vehicle tax at the time vehicle registration takes place. A portion of this decrease is partially due to one-time funds that occurred in FY13-14 due to the transition to the new system. In the long run this program should increase the collection rate for property taxes on motor vehicles.

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



In presenting his FY14-15 budget the County Manager stated the rate of growth in already-voter-approved debt over the next five years is outpacing County-managed programs and real growth in the ad valorem tax base. As we look to the future and consider prior obligations made by the County, the most effective tax rate to fund increasing, voter-approved debt service is 60.4 cents, which meets the known and predictable debt service obligations through FY20-21.

If the \$160 million school bond is approved in November, the recommendation will be to increase the FY15-16 ad valorem tax rate 4 cents to 64.4 cents to cover the additional debt services related to the school bond. The tax rate may be decreased in future years as the debt service requirements decrease over the life of the bond.

**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 2014 would be received in April 2014).

On October 1, 2009, Article 42 changed to a point-of sale basis from a per capita basis. Since New Hanover County is a retail center this increased the receipts from Article 42 in New Hanover County.

By statute, 60% of Article 42 proceeds must be used for school construction or debt service.

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

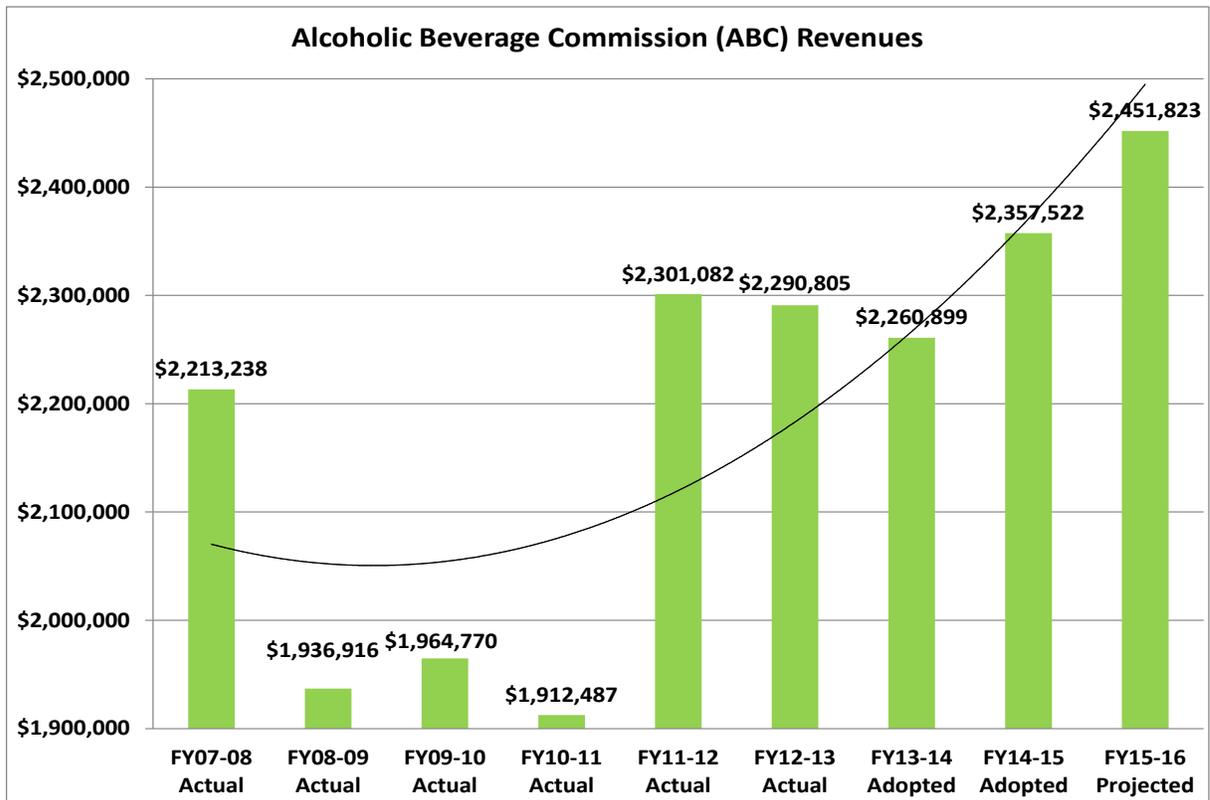
The FY14-15 budget for sales taxes is \$54.2 million, 3.2% higher than the FY13-14 Adopted Budget. It is anticipated the revenue will increase 3% from FY14-15 to FY15-16.

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 7.7% between FY13-14 and FY14-15. This is primarily due to a change in account classifications. Three accounts were reclassified from miscellaneous category to the intergovernmental category, 1) Cape Fear Public Utility repayment, 2) Airport repayment and 3) City of Wilmington repayment for debt that was issued by the County in their behalf. Intergovernmental fees are impacted by the action of the state and federal government and ABC sales a 2% increase is anticipated.

- **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 4% versus the FY13-14 Adopted Budget based on receipts to date economic conditions and historic trends. This rate of increase is expected between FY14-15 and FY15-16.



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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. The number of federal inmates housed decreased in FY13-14.
- **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. FY14-15 fees are no change from FY13-14 fees based on FY12-13 and FY13-14 receipts. Fees vary depending on number of type of court cases.
- **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 is estimated to be \$3.3 million.

As specified in the inter-local agreement signed to form the CFPUA, the required debt service repayment by CFPUA has been reduced by \$1.3 million. The inter-local agreement terms run through FY17-18.

### 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 45% between FY13-14 and FY14-15. FY14-15 will be the first full year of the planning permit and inspections fee schedule implemented in conjunction with the new One Solution software which will assist economic development by streamlining development fees. During FY14-15, pre-One Solution projects will still be assessed inspection fees, while new projects will be assessed the up front development fee. This will result in an increase in inspections revenue. As the One Solution implementation continues, revenues will be analyzed to ensure the fee schedule has no unintended consequences.
- **Register of Deeds Fees and Charges** – The Register of Deeds collects fees to record deeds, marriage licenses and other instruments. Based on FY13-14 actuals, the FY14-15 budget anticipates \$1.4 million of revenues, an increase of 9% versus the FY13-14 budget. Increase is based on increased activity and anticipation of continued activity into FY14-15. Continued increase is anticipated into FY15-16 at the same 9% to 10% rate.

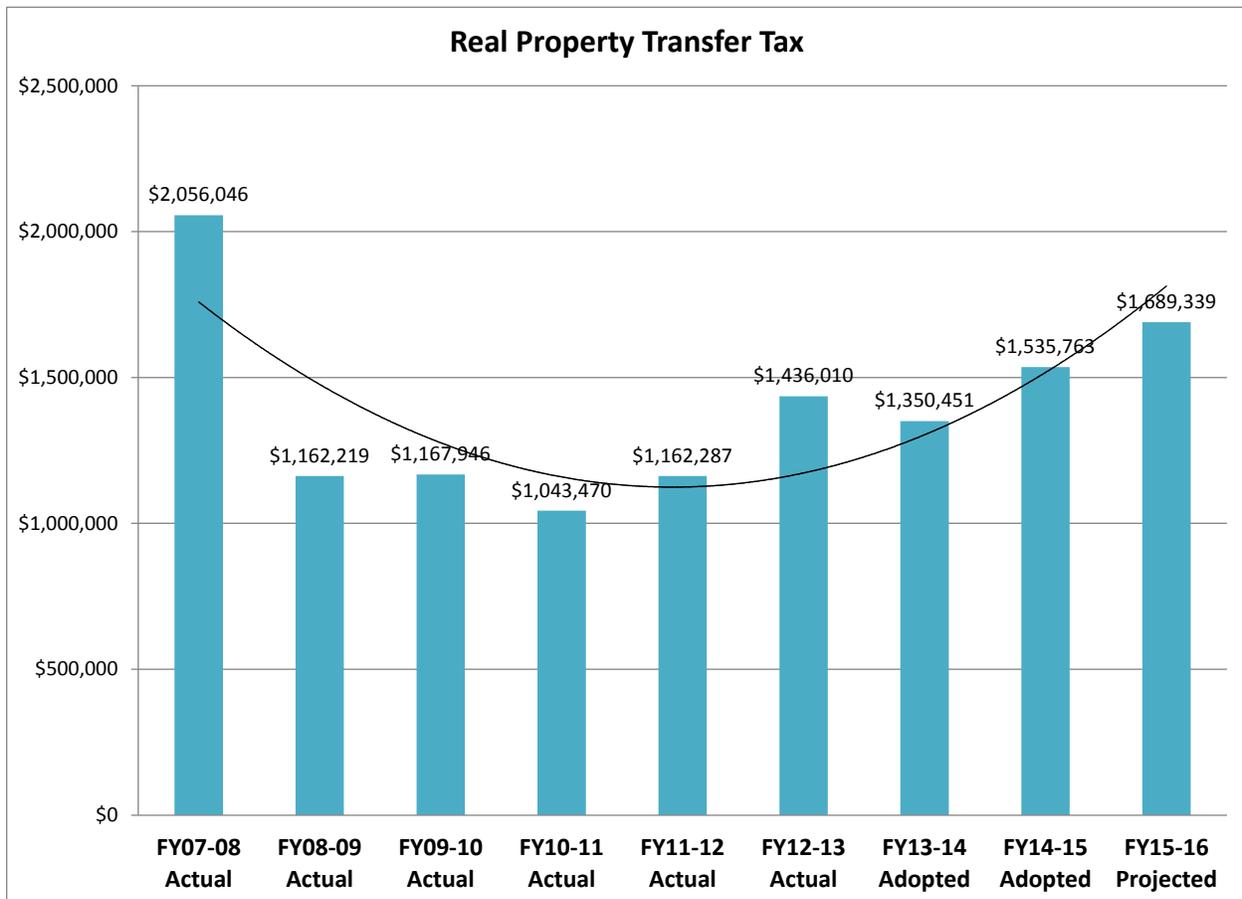
### Cable TV Franchise Tax

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. FY14-15 adopted amount is \$1.2 million which is a 7% increase from the FY13-14 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 13.7% from the FY13-14 Adopted Budget. The positive trend is expected to continue with a 10% increase projected between FY14-15 and FY15-16.



**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% to .75% for all collections up to 95% collected. For attaining a high collection rate, a bonus of 1% will be billed for collections above 95%.

During FY13-14 the Department of Motor Vehicles began billing and collecting the property taxes on motor vehicles and removed this function from county tax offices. The bills 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 7% in FY14-15 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. No change from the FY13-14 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 FY14-15. \$8.5 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 (\$431,000) and the New Hanover County Schools Fund Balance (\$1 million).

Preliminary projections for FY13-14 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 after July 1, 2014 is dedicated two-thirds to promotion of the unincorporated areas and one-third to tourism activities in the unincorporated area. 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.

Revenue from the Room Occupancy tax budgeted to balance projects that are anticipated in the next fiscal year. Growth in actual revenue from this revenue source is expected to continue with the recovery in the tourism sector economy.

**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 FY14-15 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 \$11.3 billion less a 1% increase from FY13-14. With a 98.5% collection rate the value of a penny is \$1.1 million.

A similar increase in the base is anticipated between FY14-15 and FY15-16.

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

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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. FY14-15 projects \$2.5 million in total sales tax revenue for the Fire Service District an increase of 3%. The Fund balance of \$0.2 million is appropriated in the Fire Service District.

Increase in sales tax revenue in the Fire Service District is anticipated to increase a similar amount between FY14-15 and FY15-16.

**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 a reduction to tipping fees and includes a projected fixed rate of \$55/ton for five years based on the current solid waste collection and disposal policy. Tipping fees of \$11.4 million are based on an expected collection tonnage of approximately 208,000.



**NEW HANOVER COUNTY  
GENERAL FUND EXPENDITURE COMPARISON**

DEPARTMENTS:	FY12-13	FY13-14	FY14-15	Difference Between	
	ACTUAL	REVISED	ADOPTED	FY13-14 Revised and	FY14-15 Adopted
	EXPENSES	BUDGET	BUDGET	\$ Change	% Change
ADMINISTRATION - COUNTY MANAGER	\$1,216,202	\$918,684	\$928,578	\$ 9,894	1.08%
BOARD OF ELECTIONS <sup>1</sup>	810,854	799,595	737,172	(62,423)	-7.81%
BUDGET	481,157	497,722	501,709	3,987	0.80%
COASTALCARE	2,144,452	2,142,084	2,151,117	9,033	0.42%
COMMUNITY JUSTICE SERVICES	1,631,404	1,620,026	1,626,260	6,234	0.38%
COOPERATIVE EXTENSION <sup>2</sup>	427,800	504,881	527,515	22,634	4.48%
COURTS <sup>3</sup>	352,029	447,188	424,225	(22,963)	-5.14%
DEVELOPMENT SERVICES <sup>4</sup>	497,979	491,680	-	(491,680)	-100.00%
EDUCATION:					
Cape Fear Community College <sup>5</sup>	7,839,548	8,674,377	10,625,605	1,951,228	22.49%
Cape Fear Community College Debt	10,026,952	11,499,578	15,314,730	3,815,152	33.18%
New Hanover County Schools Operating <sup>6</sup>	61,437,450	64,740,640	67,904,309	3,163,669	4.89%
New Hanover County Schools Capital <sup>7</sup>	750,000	2,124,146	2,750,000	625,854	29.46%
New Hanover County Schools Debt	21,042,711	20,803,770	19,892,299	(911,471)	-4.38%
EMERGENCY MGMT & 911 COMMUNICATIONS	5,286,018	5,412,567	5,410,958	(1,609)	-0.03%
ENGINEERING <sup>8</sup>	1,276,891	1,130,501	715,154	(415,347)	-36.74%
FINANCE	1,772,878	499,443	390,306	(109,137)	-21.85%
Nondepartmental <sup>9</sup>	3,798,243	4,951,330	3,107,585	(1,843,745)	-37.24%
Economic Development <sup>10</sup>	317,519	1,050,336	351,230	(699,106)	-66.56%
Transfers	1,621,214	1,805,519	2,059,663	254,144	14.08%
Bonded Debt (Principal, Interest)	2,885,869	2,827,422	2,763,760	(63,662)	-2.25%
Fees Paid on Debt	183,567	123,610	79,361	(44,249)	-35.80%
Installment Debt Plus DSS Installment	10,816,562	11,498,526	11,949,853	451,327	3.93%
NHC-CFPUA Debt	2,381,476	2,637,550	2,580,880	(56,670)	-2.15%
GOVERNING BODY - COMMISSIONERS	454,910	487,882	501,547	13,665	2.80%
HEALTH DEPARTMENT <sup>11</sup>	15,135,781	13,931,096	13,307,803	(623,293)	-4.47%
HUMAN RESOURCES <sup>12</sup>	714,272	713,785	784,477	70,692	9.90%
INFORMATION TECHNOLOGY <sup>13</sup>	5,842,087	6,594,816	7,136,633	541,817	8.22%
JUVENILE SERVICES	175,853	194,968	208,375	13,407	6.88%
LEGAL - COUNTY ATTORNEY	982,664	1,038,687	1,048,372	9,685	0.93%
LIBRARY	3,774,813	4,109,991	4,147,073	37,082	0.90%
MUSEUM <sup>14</sup>	951,968	1,080,566	1,209,655	129,089	11.95%
NHC-TV AND PUBLIC AFFAIRS <sup>15</sup>	121,147	604,405	691,994	87,589	14.49%
NON-COUNTY AGENCIES <sup>16</sup>	803,337	1,027,338	1,286,683	259,345	25.24%
PARKS AND GARDENS <sup>17</sup>	5,330,650	5,590,691	6,021,676	430,985	7.71%
PLANNING AND INSPECTIONS <sup>18</sup>	3,265,368	3,658,293	4,010,254	351,961	9.62%
PROPERTY MANAGEMENT <sup>19</sup>	10,300,873	11,126,266	10,965,462	(160,804)	-1.45%
REGISTER OF DEEDS <sup>20</sup>	1,131,153	1,805,289	1,657,550	(147,739)	-8.18%
SENIOR RESOURCE CENTER <sup>21</sup>	1,821,490	2,509,791	2,196,483	(313,308)	-12.48%
SHERIFF <sup>22</sup>	38,708,093	40,588,902	40,741,972	153,070	0.38%
SOCIAL SERVICES <sup>23</sup>	36,474,244	42,550,760	41,662,076	(888,684)	-2.09%
TAX <sup>24</sup>	2,921,697	3,680,518	3,834,750	154,232	4.19%
<b>TOTAL</b>	<b>\$267,909,173</b>	<b>\$288,495,219</b>	<b>\$294,205,104</b>	<b>\$5,709,885</b>	<b>1.98%</b>

- <sup>1</sup>Board of Elections – Decrease due to the FY14-15 elections schedule requiring fewer temporary personnel and materials
- <sup>2</sup>Cooperative Extension – Increase in temporary employee hours for efficient operation
- <sup>3</sup>Courts – Revised FY13-14 budget included onetime contribution for DA’s office
- <sup>4</sup>Development Services Department – Incorporated into Planning and Inspections during FY13-14
- <sup>5</sup>CFCC – Increase for operating cost for new facilities and deferred maintenance of existing buildings
- <sup>6</sup>NHC Schools increase to move towards a per capita formula- by FY 16-17- \$2,700 per student (FY14-15- \$2,575 per student)
- <sup>7</sup>NHC Schools increase in capital moving towards \$3 million in FY15-16
- <sup>8</sup>Engineering – Funds for a capital project were in FY13-14 revised budget
- <sup>9</sup>Non-Departmental - Includes a salary lag of \$1.2 million; FY13-14 revised had funds for FY13-14 merit; No merit funds are included in FY14-15
- <sup>10</sup>Economic Development – Funds will be carried over from FY13-14
- <sup>11</sup>Health Department – Funds for Health Department Expansion are included in FY13-14 revised
- <sup>12</sup>Human Resources – Position increased from part time to full time; Funds are included in FY14-15 for three UNCW MPA interns to be assigned to County departments
- <sup>13</sup>Information Technology – Replacement of network infrastructure and server and courtroom related expenses
- <sup>14</sup>Museum – Budgeting for the Museum strategic plan in FY14-15
- <sup>15</sup>NHC-TV & Public Affairs – Increase due to capital outlay for Historic Courthouse digital conversion
- <sup>16</sup>Non-County Agencies – Increase due to funding agencies that provide youth prevention services
- <sup>17</sup>Parks and Gardens – Equipment and supplies related to opening the Castle Hayne/Northern Regional Park
- <sup>18</sup>Planning and Inspections – Absorbed Development Services
- <sup>19</sup>Property Management – Utility decreased to reflect results of energy saving program
- <sup>20</sup>Register of Deeds – Decrease due to cost saving efficiency measures
- <sup>21</sup>Senior Resource Center – Decrease due to anticipated reduction in grants
- <sup>22</sup>Sheriff– Increase due to increase in inmates Health and Meals contract
- <sup>23</sup>Social Services – Change in approach to budgeting
- <sup>24</sup>Tax – Increase due to increase in transfer to revaluation fund

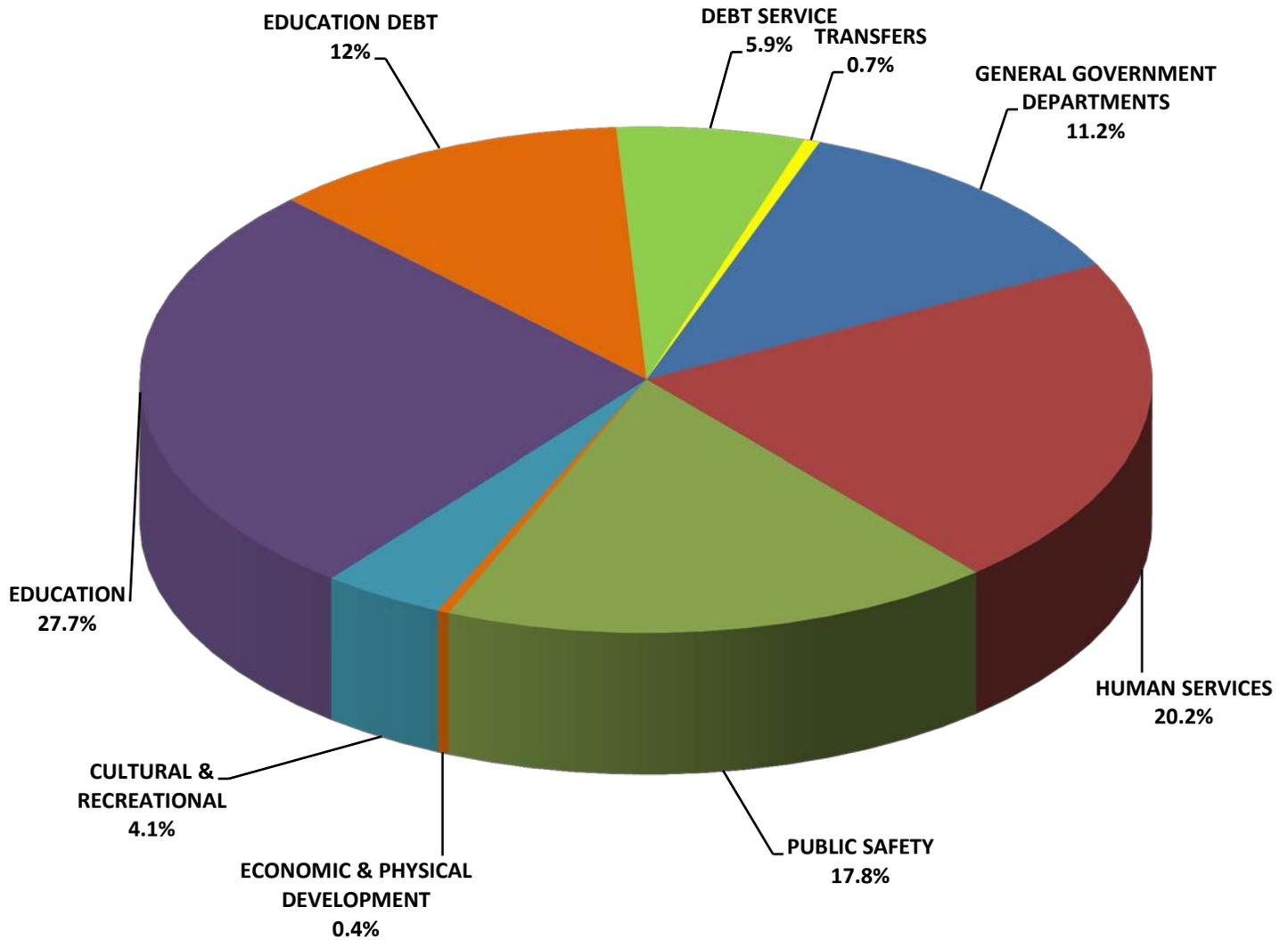
**NEW HANOVER COUNTY**  
**PERCENTAGE CHANGE OF BUDGETED EXPENDITURES BY ACTIVITY**  
**GENERAL FUND**

	FY13-14 REVISED	FY14-15 ADOPTED	PERCENT DIFFERENCE
<b>BUDGETED EXPENDITURES:</b>			
GENERAL GOVERNMENT DEPARTMENTS	\$ 35,340,603	\$ 33,001,289	-6.62%
HUMAN SERVICES	61,323,881	59,592,129	-2.82%
PUBLIC SAFETY	11,450,042	11,800,072	3.06%
Sheriff's Office	40,588,902	40,741,972	0.38%
ECONOMIC & PHYSICAL DEVELOPMENT	1,598,624	1,071,463	-32.98%
CULTURAL & RECREATIONAL	11,458,029	12,077,719	5.41%
EDUCATION	75,539,163	81,279,914	7.60%
EDUCATION DEBT	32,303,348	35,207,029	8.99%
DEBT SERVICE	17,087,108	17,373,854	1.68%
TRANSFERS	1,805,519	2,059,663	14.08%
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 288,495,219</b>	<b>\$ 294,205,104</b>	<b>1.98%</b>

All departments were impacted by the 2% market adjustment of the salary schedule offset by an estimated 4% decrease in medical expenses.

- 1) **General Government Departments** decrease is primarily due to:
  - a) Development Services Center merged with Planning & Inspections in a different Function (Public Safety).
  - b) FY13-14 Budget contained costs for capital projects and contributions not repeated in FY14-15.
- 2) **Human Services** decrease is primarily due to change in budget approach. The budget for Department of Social Services includes a salary lag of \$500,000. The Health Department's budget meets state maintenance of effort requirement that counties continue to fund their Health Departments at FY10-11 levels.
- 3) **Public Safety** increase is primarily due to:
  - a) Development Services Center merging with Planning & Inspections from a different Function (Gen. Gov't).
  - b) Increases in Inmate Health Contract and Meals Contract.
- 4) **Economic and Physical Development** decrease is due to the expectation that funds designated for economic development will be carried over to the FY14-15 budget. Funding is recommended at \$50,000 above the contracted amount for Wilmington Business Development to advance recommendations from the Garner Economics report - Pathways to Prosperity.
- 5) **Cultural & Recreational** increase is primarily due to:
  - a) The opening of Castle Hayne/Northern Regional Park and related equipment and supplies.
  - b) Funding to develop a strategic plan for the Museum.
- 6) **Education** increase is due to:
  - a) Increase in CFCC funding (\$2 million) for deferred maintenance and operating costs related to new facilities built with voter-approved bond funds.
  - b) Increase in Public School funding (\$3.8 million) is due to a per capita formula (FY14-15 \$2,575/ADM) moving toward \$2,700/ADM by FY16-17. In addition, the County directly provides landscaping services (\$700,000) and over \$500,000 for locally funded SROs. The state also provides \$600,000 for SROs in the Schools.
- 7) **Transfers** increase is due to an increase in the Transfer to Capital Projects (\$210,000).

# 2014-2015 ADOPTED BUDGET EXPENDITURES



Expenditures for Education (27.7%) and Human Services (20.2%) 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**

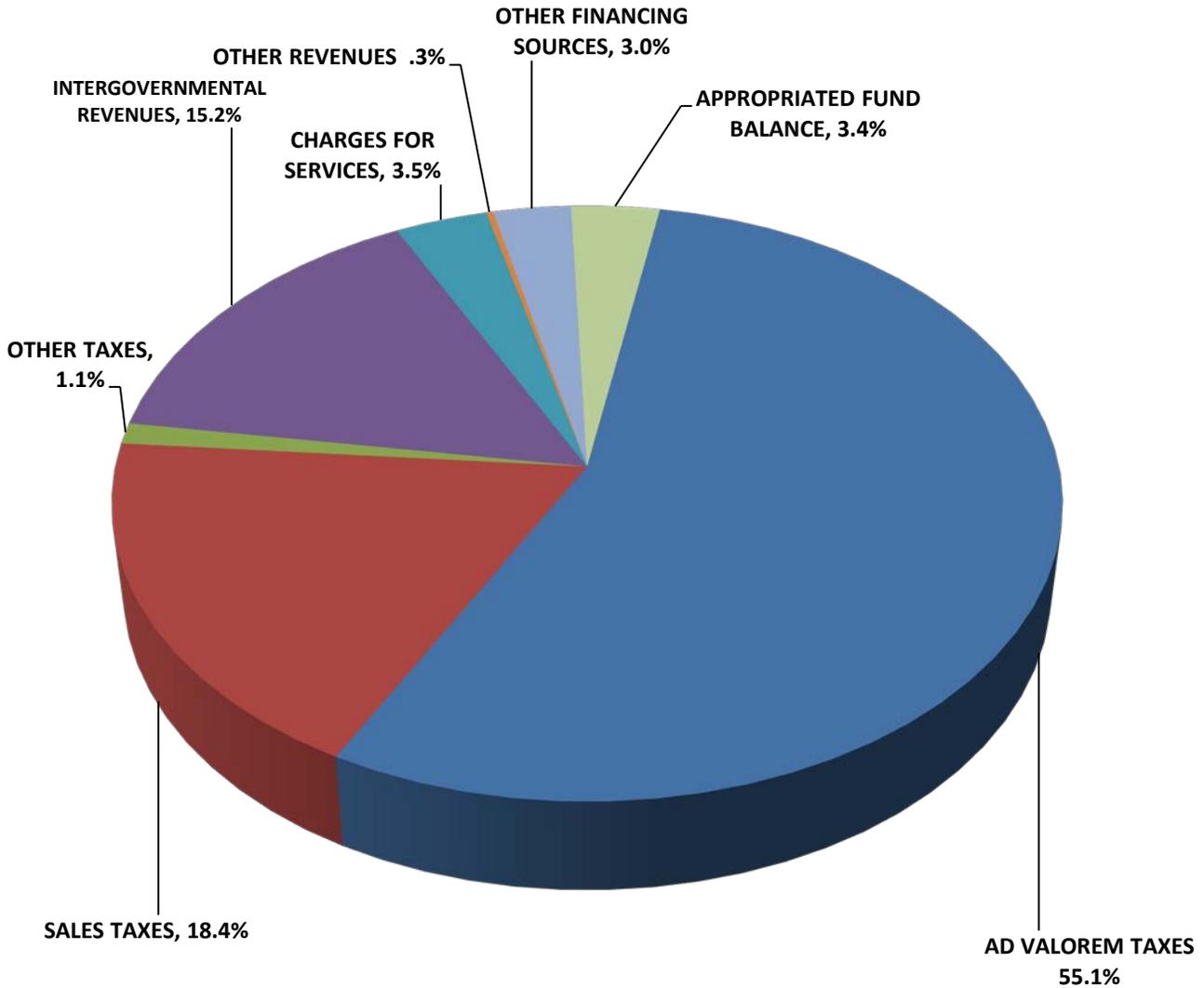
	FY13-14 REVISED	FY14-15 ADOPTED	PERCENT DIFFERENCE
<b>BUDGETED REVENUES:</b>			
AD VALOREM TAXES	\$ 161,641,517	\$ 162,065,212	0.26%
SALES TAXES	52,488,986	54,172,350	3.21%
OTHER TAXES	3,067,451	3,327,763	8.49%
INTERGOVERNMENTAL REVENUES	41,523,786	44,750,591	7.77%
CHARGES FOR SERVICES	9,373,292	10,418,061	11.15%
OTHER REVENUES	4,605,854	758,021	-83.54%
TRANSFERS	1,090,836	0	-100.00%
OTHER FINANCING SOURCES	0	8,760,759	n/a
APPROPRIATED FUND BALANCE	14,703,497	9,952,347	-32.31%
<b>TOTAL BUDGETED REVENUES</b>	<b>\$ 288,495,219</b>	<b>\$ 294,205,104</b>	<b>1.98%</b>

**EXPLANATION OF CHANGES:**

- 1) **Ad Valorem Taxes** are based on a tax rate of 55.4 cents, an estimated base of \$29.5 billion with an estimated 98.5% collection rate.
- 2) **Sales Tax** is projected to increase 3.2% over the FY13-14 estimated amount.
- 3) **Other Taxes** increased due to increase in real property transfer tax.
- 4) **Intergovernmental Revenues** Increased due to change in account classifications. Accounts changed from miscellaneous classification to intergovernmental revenue classification.<sup>1</sup>
- 5) **Charges for Services** increased due to the success of Animal Services, Inspections and Register of Deeds fees revenue estimate increased based on historical trends and the anticipation that the housing industry is improving.
- 6) **Other Revenues** decreased due to contributions from escrow Medicaid Maximization transferred from Health to the Health Department Renovations capital project fund and a change in account reclassification from miscellaneous to intergovernmental revenue. Other revenues also include miscellaneous revenue <sup>1</sup>.
- 7) **Transfers** in FY13-14 revised, Environmental Management had a transfer to repay fund for a land purchase loan, and Schools had a transfer from completed School capital project. No transfers to be budgeted for FY14-15.
- 8) **Appropriated Fund Balance** - \$8.5 million in General Fund is due to the County's strong financial health and desire to keep tax rate constant. Also included is \$431,000 in Automation Enhancement Fund Balance and \$1 million in New Hanover County Schools Fund Balance. In FY13-14, the Appropriated Fund Balance was recommended at \$9 million.

<sup>1</sup> Three accounts were reclassified by moving them from miscellaneous category to intergovernmental category, 1) Cape Fear Public Utility Authority repayment 2) Airport repayment and 3) City of Wilmington repayment. This resulted in a transfer of \$3.3 million from miscellaneous to intergovernmental revenue. Miscellaneous revenue includes funds from escrow accounts, lost books, copies of health and legal records, admission fees from Museum, and any other revenue that does not meet standard revenue classification.

# FY14-15 ADOPTED BUDGET REVENUES



Ad Valorem Taxes (55.1%) together with the Sales Taxes (18.4%) comprise 73.5% of total County revenues. For greater detail, please see facing page.

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

	FY12-13 ACTUAL	FY13-14 REVISED	FY14-15 REQUESTED	FY14-15 ADOPTED
<b>HUMAN SERVICES:</b>				
ADR Center, Inc. (Teen Court)	\$ 12,150	\$ 12,150	\$ 12,150	\$ 12,150
Blue Ribbon Commission (Youth Violence)	5,000	5,000	5,000	5,000
Cape Fear Literacy Council	4,050	5,000	9,500	9,500
Carousel Center	16,200	20,000	20,000	20,000
Coastal Horizons/Open House	26,811	30,000	33,000	30,000
Coastal Horizons/Rape Crisis Center	8,937	10,000	12,000	10,000
Communities in Schools of Cape Fear	0	0	25,000	25,000
Domestic Violence Shelter & Services, Inc.	14,300	15,000	25,000	15,000
Dreams	10,000	0	10,000	10,000
Elderhaus, Inc.	44,613	49,000	49,000	49,000
Food Bank of Central & Eastern NC	4,050	5,000	7,500	5,000
Good Shepherd Center	8,100	14,000	50,000	14,000
Kids Making It, Inc.	5,000	0	25,000	25,000
Leading Into New Communities	0	0	88,000	10,000
One Love Tennis <sup>1</sup>	0	0	25,000	25,000
Ten Year Plan to End Chronic Homelessness <sup>2</sup>	25,000	25,000	20,000	20,000
Wilmington Area Rebuilding Ministry (WARM)	0	0	16,000	5,000
Wilmington's Residential Adolescent Achievement Place	0	0	20,000	10,000
<b>TOTAL HUMAN SERVICES:</b>	<b>\$ 184,211</b>	<b>\$ 190,150</b>	<b>\$ 452,150</b>	<b>\$ 299,650</b>
<b>CULTURAL AND RECREATIONAL:</b>				
Children's Museum	\$ 5,000	\$ 0	\$ 10,000	\$ 0
Cucalorus Film Foundation	6,000	0	6,000	0
Fort Fisher	0	0	5,000	5,000
<b>TOTAL CULTURAL AND RECREATIONAL:</b>	<b>\$ 11,000</b>	<b>\$ 0</b>	<b>\$ 21,000</b>	<b>\$ 5,000</b>
<b>ECONOMIC AND PHYSICAL DEVELOPMENT:</b>				
Highway 17 Association	\$ 0	\$ 0	\$ 10,000	\$ 0
New Hanover Soil & Water Conservation District	40,000	45,500	75,750	45,500
<b>TOTAL ECONOMIC AND PHYSICAL DEVELOPMENT:</b>	<b>\$ 40,000</b>	<b>\$ 45,500</b>	<b>\$ 85,750</b>	<b>\$ 45,500</b>
<b>MEMBERSHIPS:</b>				
Cape Fear Council of Government	\$ 25,788	\$ 25,788	\$ 36,629	\$ 29,408
<b>TOTAL MEMBERSHIPS:</b>	<b>\$ 25,788</b>	<b>\$ 25,788</b>	<b>\$ 36,629</b>	<b>\$ 29,408</b>
<b>TOTAL:</b>	<b>\$ 260,999</b>	<b>\$ 261,438</b>	<b>\$ 595,529</b>	<b>\$ 379,558</b>

<sup>1</sup> One Love Tennis- Program will be funded and coordinated in the Parks and Gardens Department.

<sup>2</sup> Beginning in FY13-14, Ten Year Plan to End Chronic Homelessness will decrease by \$5,000 per year through FY17-18.

*Funding is determined once every two years using a formal 'Request for Proposals' process.  
The amount adopted in FY14-15 will be the same amount allocated for FY15-16.*

**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.

**FY13-14 ACCOMPLISHMENTS**

- Developed a Functional Collaboration Model for Health and Human Services.
- Initiated and completed the first full review of our economic development strategy, yielding a plan identifying target cluster opportunities for growth and more than 20 policy recommendations.
- Partnered with the City of Wilmington and the Schools to make 21<sup>st</sup> century improvements at Legion Stadium Complex including improvements to Buck Hardee Softball Field.
- Completed a comprehensive pay and classification review.
- Initiated the County's first comprehensive land use development plan.
- Negotiated two incentive agreements to create 120 new jobs and expand the tax base by \$66,000,000.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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 agree New Hanover County provides quality services	N/A	75%	N/A	75%
<b>Key Performance Indicator:</b>	% of citizens, businesses, and County organizations that think New Hanover County spends tax dollars wisely	N/A	N/A	N/A	40%
<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	83%	66%	N/A	70%

**SUMMARY OF EXPENDITURES**

ADMINISTRATION - COUNTY MANAGER	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
SALARIES & BENEFITS	1,097,145	823,725	870,834	6%
OPERATING EXPENSES	119,057	60,859	57,744	-5%
<b>TOTAL EXPENDITURES:</b>	<b>1,216,202</b>	<b>884,584</b>	<b>928,578</b>	<b>5%</b>

<sup>1</sup>N/A indicates biennial surveys

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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.

### **FY13-14 ACCOMPLISHMENTS**

- Conducted Municipal Elections for the City of Wilmington (Turnout – 11%), Town of Carolina Beach (Turnout – 29%), Wrightsville Beach (Turnout – 29%) and Kure Beach (Turnout – 12%).
- By Board resolution, adopted polling place changes for 6 out of 43 precincts where tax-supported buildings could be used for voting purposes while assuring the facilities met compliance requirements for the disabled and elderly with accessibility needs.
- Worked collaboratively with Public Affairs to launch outreach initiatives for educating voters on the long term requirements of the 2013 Legislation and implementation of the Voter Information Verification Act (VIVA).
- Established a year-round precinct officials training program supportive of VIVA requirements, to include the availability of Multi-partisan Assistance Teams (MAT) who provide a service at public and residential licensed healthcare facilities to voters with disabilities or who otherwise require qualified and objective assistance with the absentee voting process.

**BOARD OF ELECTIONS CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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	33%	40%	33%	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	25	50	50
<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	25%	81%	85%
<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	21%	63%	83%	100%
<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	11%	5%	14%	10%

**SUMMARY OF EXPENDITURES**

**BOARD OF ELECTIONS**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	602,186	570,913	546,185	-4%
OPERATING EXPENSES	208,668	228,682	190,987	-16%
<b>TOTAL EXPENDITURES:</b>	<b>810,854</b>	<b>799,595</b>	<b>737,172</b>	<b>-8%</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.

**FY13-14 ACCOMPLISHMENTS**

- Awarded Distinguished Budget Presentation Award for the FY13-14 budget document from Government Finance Officers Association (GFOA) for the 23rd 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 FY13-14 in accordance with North Carolina General Statute.
- Implemented an electronic filing system which allowed for documents to be captured and indexed, and enabled collaborative working and sharing of information with other departments.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	0.3%	0.9%	1% <sup>2</sup>	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	21	22	23	24

**SUMMARY OF EXPENDITURES**

BUDGET EXPENDITURES:	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	PERCENT CHANGE
SALARIES & BENEFITS	463,415	474,815	484,502	2%
OPERATING EXPENSES	17,741	18,407	17,207	-7%
<b>TOTAL EXPENDITURES:</b>	<b>481,157</b>	<b>493,222</b>	<b>501,709</b>	<b>2%</b>

<sup>2</sup>Estimate is due to the FY13-14 end-year closing not yet completed.

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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 EXPENDITURES:</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
CAPE FEAR COMMUNITY COLLEGE	7,839,548	8,674,377	10,625,605	22%
CAPE FEAR COMMUNITY COLLEGE DEBT	10,026,952	11,499,578	15,314,730	33%
NHC SCHOOLS OPERATING	61,437,450	64,740,640	67,904,309	5%
NHC SCHOOLS CAPITAL OUTLAY	750,000	2,510,146	2,750,000	10%
NHC SCHOOLS DEBT <sup>3</sup>	21,042,711	20,803,770	19,892,299	-4%
<b>TOTAL EXPENDITURES:</b>	<b>101,096,661</b>	<b>108,228,511</b>	<b>116,486,943</b>	<b>8%</b>

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<sup>3</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: manage engineering 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, the North Carolina Department of Transportation and the United States Army Corps of Engineers. 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) and Geographic Information Systems (GIS) 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 assists Property Management with project management of all capital projects and works with 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.

### **FY13-14 ACCOMPLISHMENTS**

- Completed storm water improvement projects that benefited numerous neighborhoods, schools and businesses by reducing the risk of flooding and improving downstream flow.
- Improved quality of coastal storm damage reduction projects and other County efforts concerning ports, waterways and beaches such as Mason Inlet, Carolina Beach Inlet and the Wrightsville Beach, Carolina Beach and Kure Beach projects.
- Worked with the United States Army Corps of Engineers to successfully complete the Coastal Storm Damage Reduction Project on Wrightsville Beach.
- Coordinated efforts with the Cape Fear Public Utility Authority and the 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 software package that will better serve customers. Package includes project tracking, streamline scheduling, paying for permits and inspections, providing internet access to determine the status of projects which will allow all departments that serve the development community to better serve customers.
- Participated on the County team, successful in securing a State Revolving Loan through the Infrastructure Finance Section to fund the installation of sewer in the Heritage Park and Marquis Hills area of the County.

**ENGINEERING CONTINUED**

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIS)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	4	3	4	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	97%	98%	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	96%	98%	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	2	2	2	2

**SUMMARY OF EXPENDITURES**

ENGINEERING EXPENDITURES:	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	PERCENT CHANGE
SALARIES & BENEFITS	674,077	707,559	616,310	-13%
OPERATING EXPENSES	145,408	81,312	98,844	22%
CAPITAL OUTLAY	457,406	-	-	0%
<b>TOTAL EXPENDITURES:</b>	<b>1,276,891</b>	<b>788,871</b>	<b>715,154</b>	<b>-9%</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).

### FY13-14 ACCOMPLISHMENTS

- Maintained New Hanover County's bond rating of Aaa with Moody's Investors Service and of AAA with Standard & Poor's.
- Issued limited obligation bonds of \$17.2 million to fund various capital projects, such as the renovation of the County's prior Administrative building.
- Awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for FY12-13, achieving the highest standards in governmental accounting and financial reporting.
- Collected \$2,873,292 of assessments due to the County through a new integrated software module.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	39%	50%	36%	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 credit rating from Moody's Investor Services	Aaa	Aaa	Aaa	Aaa
<b>Key Performance Indicator:</b>	Maintain credit rating from Standard & Poor's	AA+	AAA	AAA	AAA
<b>STRATEGY:</b>	Maintain at least a 21% unassigned fund balance.				
<b>Key Performance Indicator:</b>	Available fund balance at fiscal year end	23%	23%	22%	21%

**FINANCE CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Develop contingency plans to manage risk.</b>				
<b>STRATEGY:</b>	Maintain a general debt service as a percent of operational expenditures.				
<b>Key Performance Indicator:</b>	Net debt service 20% or less of operational expenditures	17.67%	16.86%	16.70%	17.70%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Deliver value for taxpayer money.</b>				
<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	32	33	34	35
<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	1.15%	1.43%	1.38%	1.40%

**SUMMARY OF EXPENDITURES**

<b>FINANCE EXPENDITURES:</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
SALARIES & BENEFITS	1,223,383	1,279,369	1,301,465	2%
OPERATING EXPENSES	549,495	-818,286	-911,159	11%
<b>TOTAL EXPENDITURES:</b>	<b>1,772,878</b>	<b>461,083</b>	<b>390,306</b>	<b>-15%</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 committees 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 committees. Regular public Board meetings are held on the first and third Monday of each month, unless otherwise approved.

### **FY13-14 ACCOMPLISHMENTS**

- Adopted a budget with a constant 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 \$55/ton.
- Provided an accurate record of 54 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 guidance and assistance as needed for all New Hanover County 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>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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	54	55	54	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>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	33	33	33	33

**SUMMARY OF EXPENDITURES**

<b>GOVERNING BODY - COUNTY COMMISSIONERS EXPENDITURES:</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
SALARIES & BENEFITS	374,237	395,850	411,453	4%
OPERATING EXPENSES	80,673	92,032	90,094	-2%
<b>TOTAL EXPENDITURES:</b>	<b>454,910</b>	<b>487,882</b>	<b>501,547</b>	<b>3%</b>

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## HUMAN RESOURCES

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The Human Resources Department is committed to serving New Hanover County by partnering with, and supporting our citizens, management, employees, and departments to succeed in making our county a model of good governance. Human Resources staff is focused on serving the public by recruiting, selecting and developing the most knowledgeable and experienced professionals committed to public service.

Human Resources strives to make a difference in our community and support New Hanover County's 217,000 citizens and almost 1,600 employees. To achieve this, the department provides timely and responsive leadership, resources, and services to fully support New Hanover County's strategic plan by offering the following areas of expertise:

- Recruitment and retention strategies;
- Effective employee relations management;
- Employee benefits and wellness administration;
- Compensation and classification analysis;
- Employee training and development opportunities; and
- Performance management.

### **FY13-14 ACCOMPLISHMENTS**

- Coordinated an enterprise-wide pay and classification study, and implemented the revised pay plan, as recommended by the outside consultant who conducted the study.
- Provided a sustained focus on the organizational capacity by developing a training program and redesigning the recruitment/selection business model to ensure the County is hiring employees committed to public service.
- Implemented an enterprise-wide electronic on-boarding system to assist new employees with acclimating to the County's culture and allowing for a consistent, streamlined on-boarding experience among departments, which is important for the model of good governance.
- Saved approximately \$1M on the initial projected renewal costs of our medical plan by modifying the plan designs, while continuing to offer medical plans that are competitive with peer organizations.
- Received recognition from the American Heart Association as being a fit-friendly employer, due to the employee wellness programs and initiative, and recognition was received for participation in the national *Live Healthy America* challenge.
- Updated the customer service program in response to each department's need, resulting in individual recognition for customer service achievements and an increase in the number of participants completing various customer service levels.

**HUMAN RESOURCES CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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 (Target is 85%) (To qualify, employees must participate in annual Health Risk Assessment and actively address any Health Risk Factors identified.)	97%	95%	84%	95%
<b>Key Performance Indicator:</b>	Employee Sick Leave Index (SLI) is ratio of annual average number of sick leave hours used per employee in current FY to previous FY	1.10%	<1%	0.95%	<1%
<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>	Keep New Hanover County's annual health insurance cost increases below local trend.				
<b>Key Performance Indicator:</b>	NHC Annual Health Insurance Cost Index (AHICI <1) (Ratio of actual annual % change in County Health Insurance Plan total cost per participant to provider's projected trend)	FY12 Industry Trend: 12% NHC Actual: 4.7% AHICI 0.42	FY13 Industry Trend: 15% NHC Actual: 5.0% AHICI: 0.34	FY14 Industry Trend: 10.6% NHC Actual: 2.9% AHICI: .27	<1
<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	96%	98%	92%	98%

**HUMAN RESOURCES CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<b>Key Performance Indicator:</b>	% of employees in their introductory period responding to the 90-day on-boarding progress survey who rate their employment satisfaction as satisfied or highly satisfied (4-5 on a 5-point scale)	N/A	85%	89%	85%
<b>Key Performance Indicator:</b>	Annual voluntary attrition / turnover rate	7.80%	7%	6%	7%
<b>Key Performance Indicator:</b>	Annual involuntary attrition / turnover rate	0.55%	1%	2%	1%
<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	2%	25%	14%	25%

**SUMMARY OF EXPENDITURES**

<b>HUMAN RESOURCES EXPENDITURES:</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
SALARIES & BENEFITS	671,425	664,411	739,909	11%
OPERATING EXPENSES	42,847	49,374	44,568	-10%
<b>TOTAL EXPENDITURES:</b>	<b>714,272</b>	<b>713,785</b>	<b>784,477</b>	<b>10%</b>

## **INFORMATION TECHNOLOGY**

The Information Technology Department provides countywide support and maintenance for over 200 computer applications, 2,000 desktop and laptop computers, a Geographic Information System (GIS) used by numerous County Departments and the public, an extensive data network, a comprehensive email 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, data 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.

### **FY13-14 ACCOMPLISHMENTS**

- Completed the implementation of two major applications; 1) for land development and 2) for paperless processing of transactions. Both will increase internal efficiencies and allow for better sharing of data with the public.
- Improved the County's compliance with security policies related to law enforcement, financial processing, and healthcare data by installing and upgrading network monitoring and formally devoting a position to security and compliance.
- Enhanced the County's capability for GIS and business intelligence by forming a team focused on this effort, which includes, completing a GIS gap analysis, prioritizing our efforts for data creation and collection, and creating a data warehouse to store enterprise data assets.
- Upgraded or replaced over 1,200 PCs in the move from Windows XP to Windows 7, as required due to Microsoft's ending of support for XP while still responding to over 300 calls per month for end user assistance.
- Performed upgrades for more than 20 lines of business applications to increase efficiency within the departments and to keep current with technology trends.

### **KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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	86%	83%	87%	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	200	280	240	280

**INFORMATION TECHNOLOGY CONTINUED**

**KEY PERFORMANCE INDICATORS CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	Integrate the use of GIS and business intelligence into every department in county government.				
<b>Key Performance Indicator:</b>	% of County staff with access to GIS tools, data, and products	N/A	N/A	2%	5%
<b>Key Performance Indicator:</b>	% of business systems providing data to the County's data warehouse	N/A	N/A	11%	15%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Understand and act on citizen needs.</b>				
<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	10%	15%	20%	25%
<b>Key Performance Indicator:</b>	% of Library facilities reserved via the web	60%	65%	70%	75%
<b>Key Performance Indicator:</b>	% of Tax bills paid online	20%	25%	28%	30%
<b>Key Performance Indicator:</b>	% of County departments using electronic document	65%	85%	92%	95%

**SUMMARY OF EXPENDITURES**

<b>INFORMATION TECHNOLOGY EXPENDITURES:</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
SALARIES & BENEFITS	2,201,296	2,337,756	2,526,344	8%
OPERATING EXPENSES	3,473,573	3,871,677	4,004,789	3%
CAPITAL OUTLAY	167,218	280,000	605,500	>100%
<b>TOTAL EXPENDITURES:</b>	<b>5,842,087</b>	<b>6,489,433</b>	<b>7,136,633</b>	<b>10%</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 Utility Authority
- New Hanover County Airport Authority
- New Hanover County Board of Education
- New Hanover Soil & Water Conservation District
- CoastalCare
- Alcoholic Beverage Control Board

### **FY13-14 ACCOMPLISHMENTS**

- Represented the County in Tax Appeals to the North Carolina Property Tax Commission.
- 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 516 contracts for New Hanover County.
- Reduced chargeable accidents by 80% due to the implementation of Defensive Driving Class.

**LEGAL - COUNTY ATTORNEY CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY11-12 Actual</b>	<b>FY 12-13 Actual</b>	<b>FY 13-14 Actual</b>	<b>FY 14-15 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase Efficiency and Quality of Key Business Practices</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	15	15	8	15
<b>Key Performance Indicator:</b>	Lawsuits: # Tax Appeals NC Property Tax Commission	20	97	100	75
<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>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>	Contracts reviewed and drafted	556	600	516	600
<b>Key Performance Indicator:</b>	Ordinances/amendments reviewed	5	5	5	5
<b>Key Performance Indicator:</b>	Real Property Acquisitions and Desposition	6	4	4	5

**SUMMARY OF EXPENDITURES**

<b>LEGAL - COUNTY ATTORNEY EXPENDITURES:</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
SALARIES & BENEFITS	904,184	919,407	956,409	4%
OPERATING EXPENSES	48,980	64,280	91,963	43%
CAPITAL OUTLAY	29,500	-	-	0%
<b>TOTAL EXPENDITURES:</b>	<b>982,664</b>	<b>983,687</b>	<b>1,048,372</b>	<b>7%</b>

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## NHC-TV AND PUBLIC AFFAIRS

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Through a collaborative and cohesive approach to organizational information generation, processing and sharing, the Public Affairs Department is responsible for legislative affairs, public affairs, public information, County television, web management, and more. Internal and external communication is an important part of our departmental efforts, organizational messaging and relationships within and beyond County lines. The Public Affairs Department strives to provide citizen and stakeholder access to relevant information in a timely manner while effectively representing all facets and services of the County and to prepare all departments of the County to be stewards of good governance.

### FY13-14 ACCOMPLISHMENTS

- Promoted programming and outreach. In an effort to promote the programs and services of the County, Public Affairs created and managed numerous collaborative awareness and outreach opportunities. Working with various departments, some of the tools created include the creation and production of public building signage, collaborative advertising and television programs like 'Health Matters', 'Cape Fear Critters' and 'Check It Out'. To further promote child preparedness, a slot of dedicated child and family oriented programming began airing in fall of 2013. Public Affairs also reimagined a State of the County message wherein all active members of the County Commission and key community stakeholders provided an in-depth, year-end review of the county. And starting in the fall of 2013, the County now produces and airs its very own County news program, 'New Hanover County – In the News.'
- Initiated Closed Captioning on NHC-TV. Access to and awareness of County information became more accessible in 2014 when New Hanover County Television (NHC-TV) began closed captioning and the transcribing of live and replayed meetings of the Board of County Commissioners and the Planning Board. This initiative is critical for individuals who are deaf or hard of hearing and it improves comprehension, fluency and literacy skills for others.
- Achieved legislative success. Many New Hanover County top legislative priority items proved very successful in the 2013 and still-active 2014 sessions of the General Assembly and Congress. Such items include preservation of shoreline stabilization and waterway maintenance funding, extension of the Carolina Beach nourishment project, staving off of exorbitant insurance rate increases, and reinstatement of drug treatment court funding. Other items actively being addressed include opposition to prohibitive EPA regulatory language regarding 'Waters of the US', sales tax caps for local governments and strong advocacy efforts to protect the film industry as an important economic driver in our region. Advocacy efforts include an aggressive community video message campaign about the impact of film related business. This campaign was circulated by Public Affairs to local, state and national interests.
- Completed redevelopment of the web. In spring of 2013, Public Affairs initiated a complete and comprehensive redesign and development of the County's external website. Working closely with every department, information was reorganized in a more service-oriented fashion to facilitate customer access to information and services. The site was developed to be vibrant and innovative, using the newest responsive technology and incorporating many social and interactive media resources. Improved pages were introduced in phases with the final roll out occurring in the final days of the fiscal year.
- Provided management of organizational preparedness. Public Affairs responsibility also includes organization-wide public and media relations training and the development of processes and information in response to community incidents and emergencies. All divisions of Public Affairs provide frequent training opportunities to department representatives of the organization to include in-depth awareness of message development, interviewing, public speaking, image management and more. In FY14, Public Affairs conducted two such training opportunities working towards cohesive branding of the organization. Public Affairs via Public Information also responded very effectively to two winter storm events via internal and external messaging in our efforts to keep the citizens of New Hanover County safe.

**NHC-TV AND PUBLIC AFFAIRS CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIS)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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>	Population target audience (County population)	N/A	213,876	217,844	221,812
<b>Key Performance Indicator:</b>	% new visits NHC web site	76%	39%	40%	40%
<b>Key Performance Indicator:</b>	Information sharing opportunities disseminated to the public through County email	N/A	119,480	275,273	120,000
<b>Key Performance Indicator:</b>	Information sharing opportunities disseminated to the public through unique NHC-TV programming	N/A	141	176	200
<b>Key Performance Indicator:</b>	Information sharing opportunities disseminated to the public through contracted external resources, i.e. print and radio	N/A	84	297	300
<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	75%	100%	100%
<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	99%	100%	100%

**NHC-TV AND PUBLIC AFFAIRS CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<b>FOCUS AREA:</b>	<b>Effective County Government</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Leverage technology and information to maximize performance.</b>				
<b>STRATEGY:</b>	Enhance options for citizens to engage with New Hanover County.				
<b>Key Performance Indicator:</b>	# visits New Hanover County web	1.3 M	1.2 M	1.065 M	1.3 M
<b>Key Performance Indicator:</b>	# of unique site visits to the County's website	507,264	517,140	465,779	550,000
<b>Key Performance Indicator:</b>	# of GovDelivery subscribers	7,606	13,065	15,864	16,000
<b>Key Performance Indicator:</b>	% engagement rate for GovDelivery	13%	53%	65%	65%
<b>Key Performance Indicator:</b>	# of social network outreach efforts (Twitter, Face Book)	N/A	1,445	2,316	2,500
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Attract and retain new and expanding businesses.</b>				
<b>STRATEGY:</b>	Facilitate the region's vibrant film industry.				
<b>Key Performance Indicator:</b>	# of productions coordinated by Public Affairs	N/A	N/A	24	25

**SUMMARY OF EXPENDITURES**

<b>NHC-TV AND PUBLIC AFFAIRS</b>	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
<b>EXPENDITURES:</b>				
SALARIES & BENEFITS	120,535	490,362	504,933	3%
OPERATING EXPENSES	612	110,143	129,061	17%
CAPITAL OUTLAY	-	-	58,000	100%
<b>TOTAL EXPENDITURES:</b>	<b>121,147</b>	<b>600,505</b>	<b>691,994</b>	<b>15%</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:** The negative \$1,200,000 is for salary lag.

**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
20,000	Pre-employment and Random Drug Screening for Employees
5,000	Employee Assistance Program (work related)
17,500	Special Insurance
786	American Society of Composers, Authors and Publishers
<b>\$60,286</b>	<b>TOTAL</b>

**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 FY14-15.

\$161,965	Practitioner
37,377	Medical Office Assistant
108,000	Program Administrative Fee
10,800	Reference Labs
83,250	Health Risk Assessments
6,900	PSA's
2,700	Miscellaneous Supplies
6,875	Flu Shots
<b>\$417,867</b>	<b>TOTAL</b>

**Service/Retirement Awards:** In FY13-14 the revised budget was \$11,713. The FY14-15 adopted amount is \$13,500.

**Reach for the Stars:** This is a new employee recognition program. Human Resources will implement this program in FY14-15.

**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 FY14-15, \$15,000 is adopted.

**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 \$122,663 is included in the adopted budget.

**Countywide Training:** Funds in the amount of \$43,113 is approved for in-house mandatory web-based training, optional core courses and supervisory training. Also includes table talk, miscellaneous meetings, team meetings and retreats.

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**NON-DEPARTMENTAL CONTINUED**

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

\$1,645	Liquor Liability
6,640	Cyber Liability
233	Automobile
35,013	Law & Public Officials
120,488	Excess Workers' Compensation
<u>\$164,019</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 FY14-15 is \$400,000.

**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. In 2014 the agreement will be amended to split 50/50 the cost of administration of the program. Assumption is that we will be rolling over \$20,000 from FY13-14. The remaining \$214,850 is budgeted for FY14-15.

**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 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 for FY14-15 is \$432,822.

**Contribution to Airport:** The County is budgeting a \$100,000 contribution to the airport as a match for a grant. This was approved in FY13-14 by the Board of Commissioners.

**Economic Development:**

Total funds for FY14-15 for economic development in the budget are \$363,730.

**Transfers to Other Funds:**

Funds are transferred from the General Fund to other funds or capital projects.

**FY12-13 Actual**

- Transfers Total \$1,621,214. 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). Transfers to Capital projects are \$702,879.

**FY13-14 Revised Budget**

- Transfers Total \$1,805,519. 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). Transfers to Capital projects are \$737,133.

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**NON-DEPARTMENTAL CONTINUED**

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**FY14-15 Adopted Budget**

- Transfers Total \$2,059,663. Transfers to Trust and Agency Funds total \$1,115,663. The transfer of \$615,663 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). Transfers to Capital projects are \$944,000.

**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 \$37,139,135 are budgeted.

**Installment Debt:** General Fund payments of \$15,362,387 are budgeted.

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

**NEW HANOVER COUNTY  
NON-DEPARTMENTAL**

	FY12-13 ACTUAL	FY13-14 REVISED	FY14-15 ADOPTED	DIFFERENCE BETWEEN FY13-14 (REVISED) AND FY14-15 (ADOPTED)	
				Amount	%
<b>EXPENDITURES:</b>					
SALARY ADJUSTMENT	\$ 0	\$ 137,000	\$ -1,200,000	\$ -1,337,000	-975.91%
MEDICAL INSURANCE	1,388,305	1,431,852	1,450,000	18,148	1.27%
FICA	8,035	0	0	0	N/A
CONTRACTED SERVICES	65,894	281,131	60,286	-220,845	-78.56%
CONTRACTED SERVICES-WAY CLINIC	375,952	416,386	417,867	1,481	0.36%
SERVICE AND RETIREMENT AWARDS	10,619	11,713	13,500	1,787	15.26%
EMPLOYEE APPRECIATION	3,564	10,000	10,000	0	0.00%
REACH FOR THE STARS	0	0	13,465	13,465	N/A
WELLNESS PROGRAM	11,329	15,000	15,000	0	0.00%
MISCELLANEOUS	167,822	41,562	122,663	81,101	195.13%
COUNTYWIDE TRAINING <sup>1</sup>	53,672	43,500	43,113	-387	-0.89%
INSURANCE & BONDS	152,921	168,262	164,019	-4,243	-2.52%
INSURANCE DEDUCTIBLE REIMB	111,714	100,000	100,000	0	0.00%
UNEMPLOYMENT-EMPL SEC COMM	345,868	673,383	400,000	-273,383	-40.60%
WORKERS COMPENSATION	627,216	750,000	750,000	0	0.00%
CITY OF WILMINGTON	225,332	231,541	214,850	-16,691	-7.21%
CONTRIBUTION TO WAVE	250,000	140,000	432,822	292,822	209.16%
CONTRIBUTION TO CAROLINA BEACH	0	500,000	0	-500,000	-100.00%
CONTRIBUTION TO AIRPORT	0	0	100,000	100,000	N/A
<b>TOTAL NON-DEPART EXPENSES:</b>	<b>\$ 3,798,243</b>	<b>\$ 4,951,330</b>	<b>\$ 3,107,585</b>	<b>\$ -1,843,745</b>	<b>-37.24%</b>
ECONOMIC DEVELOPMENT	\$ 0	\$ 384,836	\$ 0	\$ -384,836	-100.00%
BRANDING WILMINGTON FOR FILM <sup>2</sup>	0	25,000	0	-25,000	-100.00%
WILMINGTON BUSINESS DEVELOPMENT <sup>2</sup>	134,160	136,977	189,032	52,055	38.00%
DOWNTOWN WILMINGTON INC <sup>2,3</sup>	50,000	37,500	37,500	0	0.00%
ECONOMIC STRATEGY <sup>2</sup>	0	7,290	0	-7,290	-100.00%
NC SE REG ECON DEVEL PRTRNSHIP	0	0	20,000	20,000	N/A
PUBLIC-PRIVATE PARTNERSHIP <sup>2</sup>	0	323,000	0	-323,000	-100.00%
SE ECONOMIC DEVELOPMENT <sup>2</sup>	20,267	20,267	0	-20,267	-100.00%
WILM REGIONAL FILM COMMISSION <sup>2</sup>	113,092	115,466	117,198	1,732	1.50%
<b>ECONOMIC DEVELOPMENT:</b>	<b>\$ 317,519</b>	<b>\$ 1,050,336</b>	<b>\$ 363,730</b>	<b>\$ -686,606</b>	<b>-65.37%</b>
<b>TRANSFERS TO OTHER FUNDS:</b>					
TRANS. TO CAPITAL PROJECTS	702,879	737,133	944,000	206,867	28.06%
TRANS. TO TRUST/AGENCY	918,335	1,068,386	1,115,663	47,277	4.43%
<b>TOTAL TRANSFERS:</b>	<b>\$ 1,621,214</b>	<b>\$ 1,805,519</b>	<b>\$ 2,059,663</b>	<b>\$ 254,144</b>	<b>14.08%</b>
<b>DEBT SERVICE:</b>					
PRINCIPAL ON BONDED DEBT	\$ 21,075,000	\$ 21,040,002	\$ 24,590,000	\$ 3,549,998	16.87%
INTEREST ON BONDED DEBT	12,307,183	13,535,908	12,549,135	-986,773	-7.29%
INSTALLMENT LEASE	13,771,387	14,690,936	15,362,387	671,451	4.57%
BOND SERVICE CHARGES	183,567	123,610	79,361	-44,249	-35.80%
<b>TOTAL DEBT SERVICE:</b>	<b>\$ 47,337,137</b>	<b>\$ 49,390,456</b>	<b>\$ 52,580,883</b>	<b>\$ 3,190,427</b>	<b>6.46%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,074,113</b>	<b>\$ 57,197,641</b>	<b>\$ 58,111,861</b>	<b>\$ 914,220</b>	<b>1.60%</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> Funds will be carried over to increase funding for Downtown Wilmington, Inc. from \$25,000 to \$37,500 in FY14-15.

**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-owned 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.

**FY13-14 ACCOMPLISHMENTS**

- Upgraded all light fixtures on the first and second floor of the Main Library to electronic ballast with energy conserving lights. This included replacing all exit lights with energy efficient LEDs.
- Replaced one of two chillers that serves the Judicial Building with an energy efficient system; the second will be replaced in FY14-15.
- Hired a staff project coordinator. This position will manage County projects (several multi-million dollar in scope) ensuring projects are completed efficiently and cost-effectively.
- Installed meters to measure water usage in our HVAC cooling tower at the Detention Center; this strategy enables our preventive maintenance team to troubleshoot and ensure that the unit is performing efficiently.
- Increased employee certifications. One Trades Technician completed the Facilities Engineering Management Diploma Course at North Carolina State University.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIS)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<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>	Reduce number of vehicle work orders with utilization of FleetMax.				
<b>Key Performance Indicator:</b>	Number of vehicle work orders	2,680	2,650	2,593	2,650
<b>Key Performance Indicator:</b>	Preventive maintenance as a % of all work orders	55%	80%	54%	54%
<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)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<b>FOCUS AREAS:</b>	Intelligent Growth and Economic Development				
<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)	8,832	8,569	8,500	8,250
<b>Key Performance Indicator:</b>	Average number of days between "requested" and "completed" work orders	7.7	6	6	5
<b>Key Performance Indicator:</b>	% of all work orders completed on time	70%	92%	84%	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	64	68	68	68
<b>Key Performance Indicator:</b>	Number of buildings with "Energy Star" qualifications	1	0	1	6
<b>Key Performance Indicator:</b>	Number of buildings upgraded to LED exit lights	0	7	10	20
<b>Key Performance Indicator:</b>	Energy efficient measures taken on retrofits and upgrades of all HVAC and electrical systems	12	23	25	40
<b>Key Performance Indicator:</b>	Permanent annual reduction in electricity KWH as result of upgrades	779,928	1,824,343	1,020,000	1,000,000

**SUMMARY OF EXPENDITURES**

**PROPERTY MANAGEMENT**

	2013	2014	2015	PERCENT
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	3,663,858	3,866,052	4,000,254	3%
OPERATING EXPENSES	5,347,882	5,749,101	5,355,429	-7%
CAPITAL OUTLAY	1,289,134	1,015,218	1,609,779	59%
<b>TOTAL EXPENDITURES:</b>	<b>10,300,873</b>	<b>10,630,371</b>	<b>10,965,462</b>	<b>3%</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.

**FY13-14 ACCOMPLISHMENTS**

- Implemented the *Get Certificate Now* for Vital Records. This software saves time and provides improved customer service for citizens needing certified vital record copies.
- Implemented Phase 3 & 4 of Deed Book Repair and Restoration Project.
- Assisted Cape Fear Community College Humanity Class and completed a resolution to add the 1728-1865 Slave Deed Books to our collection.
- Received certification of two staff members with North Carolina Register of Deeds Association.
- Reduced the indexing time for temporary to permanent from 28 days to 24/48 hours.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	25 days	3 days	1 day	1 day
<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	40,385	48,297	37,567	45,000
<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	8,975	14,426	11,081	15,000
<b>STRATEGY:</b>	To search index images within 2 minutes utilizing computer system.				
<b>Key Performance Indicator:</b>	Time to search index image	19 seconds	15 seconds	15 seconds	15 seconds

**REGISTER OF DEEDS CONTINUED**

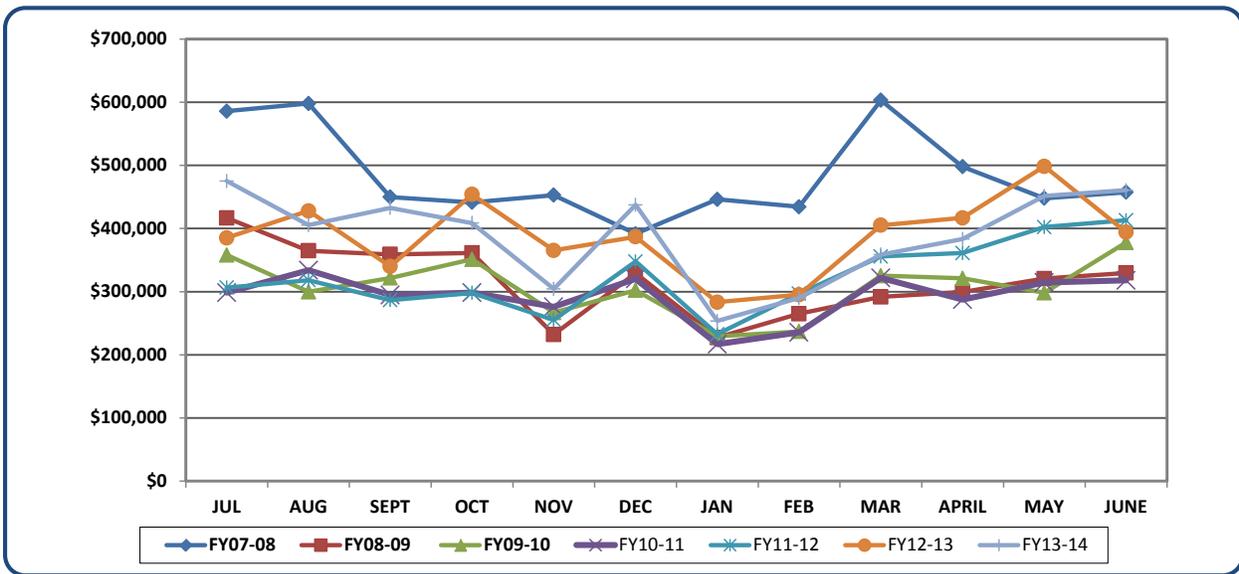
**SUMMARY OF EXPENDITURES AND REVENUES**

REGISTER OF DEEDS	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
SALARIES & BENEFITS	855,826	895,348	910,211	2%
OPERATING EXPENSES	219,872	230,091	219,839	-4%
<b>TOTAL EXPENDITURES:</b>	<b>1,075,698</b>	<b>1,125,439</b>	<b>1,130,050</b>	<b>0%</b>
<b>TOTAL REVENUES:</b>	<b>2,866,467</b>	<b>2,669,451</b>	<b>2,968,718</b>	<b>11%</b>
<b>TOTAL NET COST:</b>	<b>(1,790,769)</b>	<b>(1,544,012)</b>	<b>(1,838,668)</b>	<b>19%</b>

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

	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
OPERATING EXPENSES	52,121	174,000	155,000	-11%
CAPITAL OUTLAY	3,334	372,500	372,500	0%
<b>TOTAL EXPENDITURES:</b>	<b>55,455</b>	<b>546,500</b>	<b>527,500</b>	<b>-3%</b>
<b>TOTAL REVENUES:</b>	<b>127,466</b>	<b>546,500</b>	<b>527,500</b>	<b>-3%</b>
<b>TOTAL NET COST:</b>	<b>72,011</b>	<b>-</b>	<b>-</b>	<b>0%</b>

**COMPARISON OF FY12-13 GROSS REVENUE COLLECTIONS TO FIVE PRIOR FISCAL YEARS <sup>4</sup>**



<sup>4</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 eight 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.

### FY13-14 ACCOMPLISHMENTS

- Maintained a collection rate in excess of 98% in all jurisdictions and 4<sup>th</sup> place state-wide ranking in collections when comparing the 10 largest counties by population.
- Exceeded the FY13-14 County personal property projection by 3%. Generated approximately 3,700 new billable accounts.
- Created a reporting link online for taxpayers to submit changes to the data of their property as part of the 2017 Revaluation. A Tax Revaluation Progress map is now available on the New Hanover County public website for taxpayers to track which appraisal zones are completed, in progress, and upcoming.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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%	97%	93%	90%
<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	98.56%	98.46%	98.68%	98.75%
<b>Key Performance Indicator:</b>	Collection Rate: New Hanover County Fire	98.43%	98.32%	98.68%	98.75%
<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%	99%	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	5,819	1,423	3,387	4,850

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**TAX CONTINUED**

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**SUMMARY OF EXPENDITURES**

<b>TAX</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	2,457,001	2,603,722	2,677,909	3%
OPERATING EXPENSES	464,697	804,829	656,841	-18%
<b>TOTAL EXPENDITURES:</b>	<b>2,921,697</b>	<b>3,408,551</b>	<b>3,334,750</b>	<b>-2%</b>

<b>TAX - Reappraisal Reserve Fund</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
OPERATING EXPENSES	-	300,000	500,000	67%
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>300,000</b>	<b>500,000</b>	<b>67%</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. The next reaccreditation for the Health Department will occur in 2016.

The Health and Human Services Organization and Governance Study, completed in 2013, and the Health and Human Services Functional Collaboration Plan, completed in 2014, identified opportunities to improve services to customers. 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 and middle 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 Pregnancy Care Management, which provides case management for pregnant women, including 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.

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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 some public schools.

**Administrative Support Services** - The Administrative Support Manager oversees this Division, which provides Health Insurance Portability and Accountability Act (HIPAA) Security and Privacy compliance, policy development, and facilities.

**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; processes vital records for filing with the NHC Register of Deeds; provides on-site support for Environmental Health Services; and maintains the department website.

**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; maintains Health Department staff training database along with financial reporting.

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

**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, processing internal disciplinary matters, local health department accreditation process and supervision of the following areas:

**Health Preparedness Coordinator** is responsible for emergency preparedness planning, communication, exercise and resource development in collaboration with emergency management and local law enforcement.

**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.

### **FY13-14 ACCOMPLISHMENTS**

- Secured mobile dental unit hook-ups for 2 additional schools leading to 97 new patient and 58 returning patient visits for a total of 208 visits. These additional hook-ups enhanced promotion of superior public health through expanded wellness services and helped ensure that school children are ready to learn.
- Advocated successfully for the revision of the County's Smoking Policy and, by coordinating with New Hanover County Schools, the Schools Tobacco Free Policy to include e-cigarettes, enhancing public health and a productive public partnership.
- Increased employee certifications. Two Registered Nurses (RNs) completed the required training to become Enhanced Role RNs. Both of these staff members now perform physical exams for their respective programs. The provision of these health services promotes healthier lifestyles in the community and ensures children are ready to learn.
- Increased in-school flu vaccinations by 56 percent over the prior year due to enhanced vaccination outreach program. Not only did this outreach effort provide wellness services to the community, but also it ensured that children were ready to learn.

**HEALTH DEPARTMENT CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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 have at least 75% of eligible WIC population receiving WIC services.				
<b>Key Performance Indicator:</b>	% of WIC eligible clients receiving services	73%	66%	68%	70%
<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	96%	95%	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	68%	63%	70%	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 - 685 PCM - 1,193	CC4C - 900 PCM - 1,092	CC4C-1254 PCM-1,495	CC4C-1200 PCM-1,200
<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	566 / 49%	474 / 16%	488 / 3%	498 / 2%
<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	100%	99%	100%	100%
<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	83%	85%
<b>STRATEGY:</b>	To control vector-borne illnesses by applying larvicide to mosquito habitats.				
<b>Key Performance Indicator:</b>	Spray hours	452	365	422	400
<b>Key Performance Indicator:</b>	Acres larvicided	154.5	294	109	250
<b>Key Performance Indicator:</b>	# sites larvicided	343	331	281	300

**HEALTH DEPARTMENT CONTINUED**

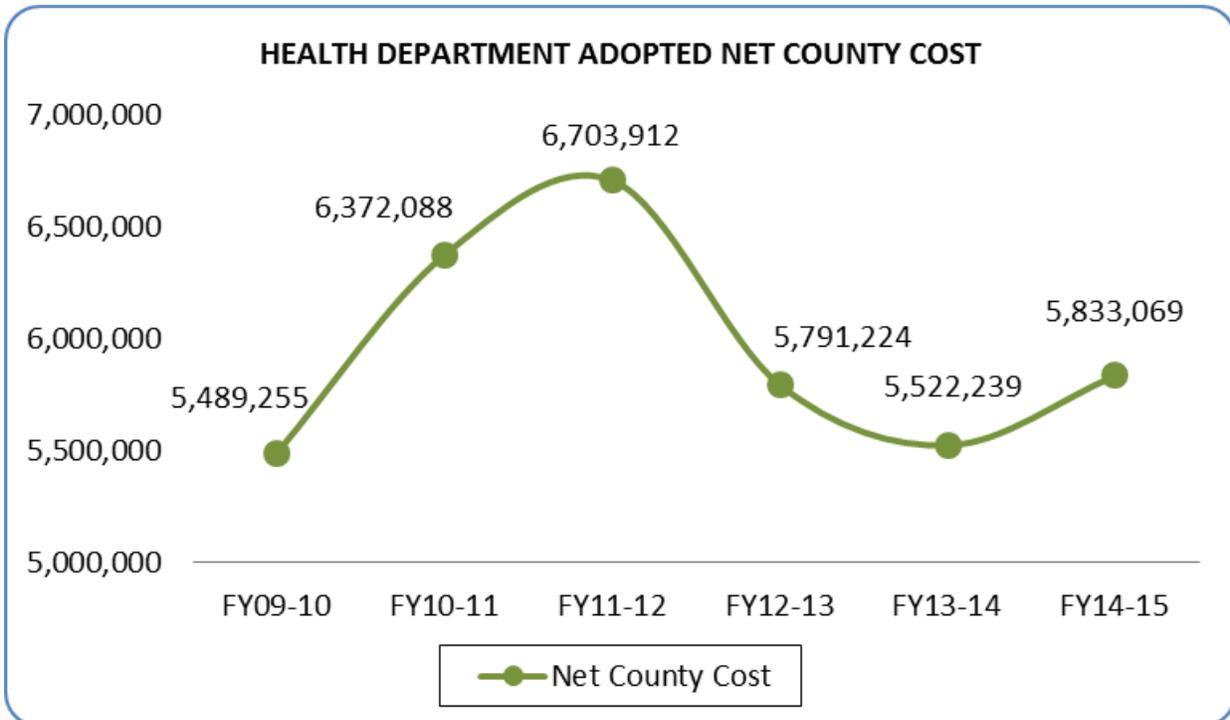
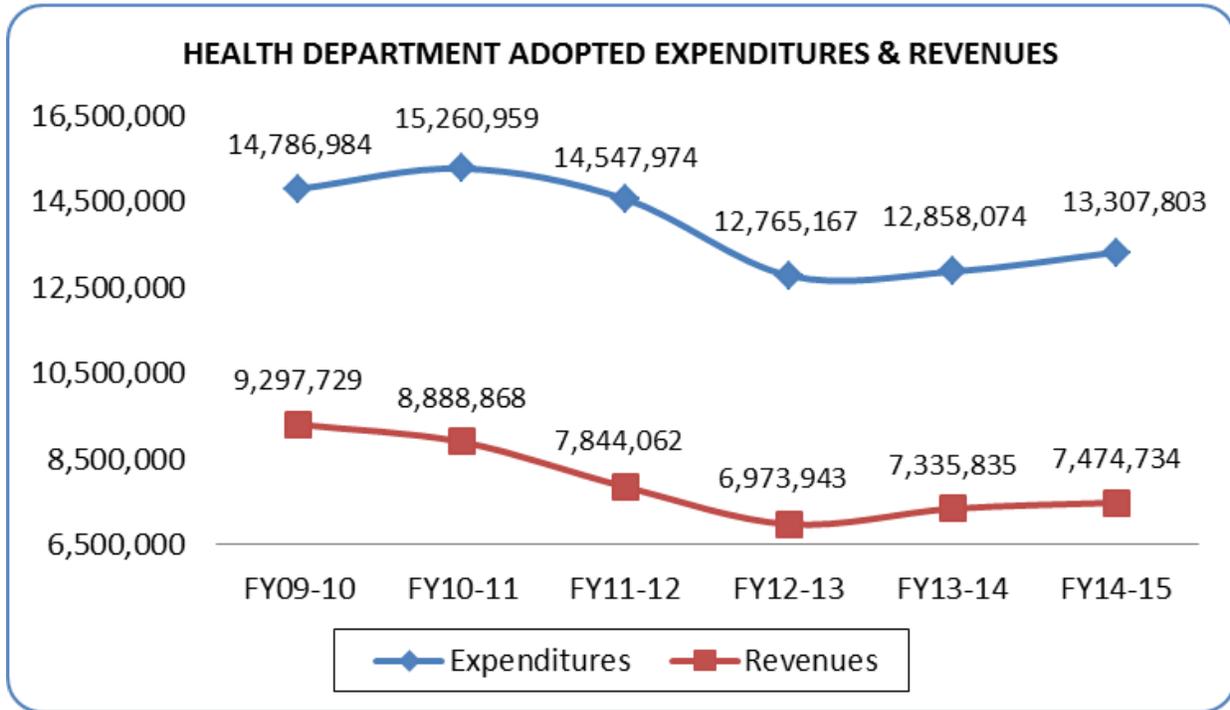
<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Keep the public informed on important information.</b>				
<b>STRATEGY:</b>	To have 100% of category I, II, III, and IV food and lodging 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	99%	99%	99%	100%

**SUMMARY OF EXPENDITURES AND REVENUES**

**HEALTH DEPARTMENT**

	<b>2013 ACTUAL</b>	<b>2014 ADOPTED</b>	<b>2015 ADOPTED</b>	<b>PERCENT CHANGE</b>
<b>EXPENDITURES:</b>				
SALARIES & BENEFITS	10,825,785	11,240,362	11,589,674	3%
OPERATING EXPENSES	1,594,742	1,617,712	1,718,129	6%
TRANSFERS TO OTHER FUNDS	2,715,254	-	-	0%
<b>TOTAL EXPENDITURES:</b>	<b>15,135,781</b>	<b>12,858,074</b>	<b>13,307,803</b>	<b>3%</b>
<b>TOTAL REVENUES:</b>	<b>9,899,913</b>	<b>7,335,835</b>	<b>7,474,734</b>	<b>2%</b>
<b>TOTAL NET COST:</b>	<b>5,235,868</b>	<b>5,522,239</b>	<b>5,833,069</b>	<b>6%</b>

**NEW HANOVER COUNTY HEALTH DEPARTMENT  
EXPENDITURES AND REVENUES AND 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.

### **FY13-14 ACCOMPLISHMENTS**

- Maintained “**Senior Center of Excellence**” status: The NHC Senior Resource Center (SRC) was one of the first senior centers in North Carolina to attain “Center of Excellence” status in 2001. We were re-certified in 2004, 2007, and most recently in June, 2012. Re-certification has been changed to every five years. 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.
- Increased participation of the Life Enrichment Program. The LEP Team, 3 social workers, 1 economic caseworker, 1 Prescription Assistance Counselor, and semester UNC-W interns (2), provided individualized information, referral, and case assistance to 1,656 seniors, while maintaining every six-month Grant assessment requirements for 320 home-bound clients for HDM. The Prescription Assistance Counselor logged 176 hours serving 437 clients and utilizing pharmaceutical and other savings programs reduced client expenditures by \$18,818.
- Provided Nutrition Services: Served 11,426 congregate meals, delivered 69,465 home delivered meals despite a severe sequester cut in funding. 5,400 frozen meals were provided to home-bound seniors who are on the HDM waiting list through a separate grant funding from the Volunteer Older Citizens Action League (VOCAL). Procedures were developed to reduce the number of “unserved” home delivered meals (HDM). Unserved meals occur when the client fails to notify the HDM staff in time to “stop delivery” that they will not be home to receive the meal (Dr. appt., hosp., visiting family, etc.). Unserved meals have to be discarded for safety reasons and are not reimbursed by the Home and Community Care Block Grant, becoming a cost to the County. Unserved meals were reduced by 201 meals from FY12-13 to FY13-14, for a County savings of \$673. Continued implementation of these procedures should improve savings in the future.

**SENIOR RESOURCE CENTER CONTINUED**

**FY13-14 ACCOMPLISHMENTS CONTINUED**

- Administered Senior Center Operations: Special achievement: The SRC recently offered a vision screening through North Carolina Lions, Inc. "VISION VAN". In addition to eye exams, hearing exams were also available. Our Center broke the State record for the number of participants screened at any one location in the State since the inception of the Vision Van. A total of **70** seniors were screened by local volunteer vision and hearing specialists during the event in April 2014. The Center utilizes software where participants can scan their barcode card in the main lobby before their activity. A total of 20,788 participants scanned in the system, and an additional 1,202 participated in special events not scanned (evening dance classes, GE Retirees, Support groups, etc.). Seven new programs /activities were introduced with an increase in participation by 234. The SRC serves as a one-stop-voting site (18,000 voters) second only to the Government center and a Primary site with 1,200 voters.
- Mobilized Volunteers: a total of 782 RSVP volunteers donated 127,238 hours and 18 non-RSVP volunteers were mobilized to provide 1,439 hours to NHC; 12 SHIIP volunteers served 1,081 hours counselling 312 clients with 89 clients signing up for supplemental plans or Part D at the Medicare Walk-in-Clinic, VITA volunteers prepared 5,128 State and Federal tax returns with total Federal refunds equaling \$2,604,245 and State refunds equaling \$545,633; 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)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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 home-bound elderly and frail senior population of our County.				
<b>Key Performance Indicator:</b>	Unit cost: per home-delivered meal/per congregate meal	\$7.41/\$8.98	\$5.59/\$9.76	\$6.41/\$12.94	\$6.38/\$9.33
<b>STRATEGY:</b>	To provide transportation services for social, recreational and wellness needs.				
<b>Key Performance Indicator:</b>	Unit cost per transportation trip	\$10.37	\$13.64	\$10.66	\$12.00
<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	24,010	25,000	25,000	22,750
<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	7,534	7,650	6,804	6,500

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**SENIOR RESOURCE CENTER CONTINUED**

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**SUMMARY OF EXPENDITURES**

<b>SENIOR RESOURCES CENTER</b>	<b>2013 <sup>1</sup></b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	-	1,219,191	1,210,607	-1%
OPERATING EXPENSES	-	1,297,944	985,876	-24%
<b>TOTAL EXPENDITURES:</b>	-	<b>2,517,135</b>	<b>2,196,483</b>	<b>-13%</b>
<b>TOTAL REVENUES:</b>	-	<b>1,763,940</b>	<b>1,482,001</b>	<b>-16%</b>
<b>TOTAL NET COST:</b>	-	<b>753,195</b>	<b>714,482</b>	<b>-5%</b>

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<sup>1</sup> Senior Resource Center was a part of Parks and Gardens in 2013.

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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. 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 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, Duke Energy Progress Settlement Funds, 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** are services provided to individuals who are adjudicated incompetent by the Clerk of 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/Health Choice** 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 for Disabled Adults** ensures that elderly and disabled citizens live healthy, independent and productive lives free from abuse, neglect, and exploitation.

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## DEPARTMENT OF SOCIAL SERVICES CONTINUED

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**Services for the Blind** provide 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.

**Subsidized 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.

**Transportation Services** provide non-emergency medical transportation for Medicaid recipients who need transportation to or from eligible 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** assists eligible veterans and their dependents and/or survivors in gaining access to entitlements and benefits under federal and state laws.

### **FY13-14 ACCOMPLISHMENTS**

- Helped to control health care cost by successfully linking 96% of mandated Medicaid cases to a permanent Medical home.
- Provided Food and Nutrition Services to 48,818 individuals for FY13-14. In FY13-14, \$48,624,858 in Food and Nutrition Services benefits were issued in New Hanover County and spent in our local grocery and food markets according to the NC Division of Health and Human Services Food and Nutrition Services Report.
- Provided Special Assistance In-Home services to 73 individuals in FY13-14. These services prevented their placement into an Adult Care Home and allowed them to remain at home safely.
- Trained Economic Services workers in the policies of multiple means-tested programs and reclassified to Human Services Universal Workers in order to more fully implement NC FAST (North Carolina Families Accessing Services through Technology) for Food and Nutrition, Medicaid and Work First programs.
- Assisted 67 participants through the Family Support Program representing 106 cases with employment/access issues. Family Support has had 42 participants attend parenting/mediation sessions to improve their relationship with their children. The 67 participants have paid a total of \$69,295.64 in child support from July 2013-June 2014. There has been an increase in child support payments of 22.86% for those participants that have been in the program for six months.

**DEPARTMENT OF SOCIAL SERVICES CONTINUED**

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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.</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>	% of aged and disabled adults living in a licensed facility who have been abused, neglected or exploited	0.05%	0.10%	0.19%	0.00%
<b>STRATEGY:</b>	To have 0% of abused/neglected children who are not "repeat" victims.				
<b>Key Performance Indicator:</b>	% of families with abused/neglected children who are repeat victims of maltreatment known to DSS	12.79%	10.56%	N/A	N/A
<b>Key Performance Indicator:</b>	% of children who are confirmed repeat victims of maltreatment known to DSS (*Federal or State target)	N/A	N/A	7.47%**	<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>	% of persons potentially eligible for Food and Nutrition services and receive them (*Federal or State target)	103.30%	70.64%	83.75%	62%*
<b>STRATEGY:</b>	To increase the number of persons at or below the poverty level enrolled in Medicaid.				
<b>Key Performance Indicator:</b>	% of persons potentially eligible for Medicaid and Health Choice and receive it (*Federal or State target)	102.31%	91.42%	45.20%	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>	% of able-bodied Work First clients moving from Work First to employment	42.21%	34.94%	N/A	N/A
<b>Key Performance Indicator:</b>	% of mandatory work first clients who terminated due to having sufficient income	N/A	N/A	32.19%**	40.00%
<b>Key Performance Indicator:</b>	% of able-bodied Work First participants who do not return to Work First after 6 months	99.22%	100.00%	N/A	N/A

**DEPARTMENT OF SOCIAL SERVICES CONTINUED**

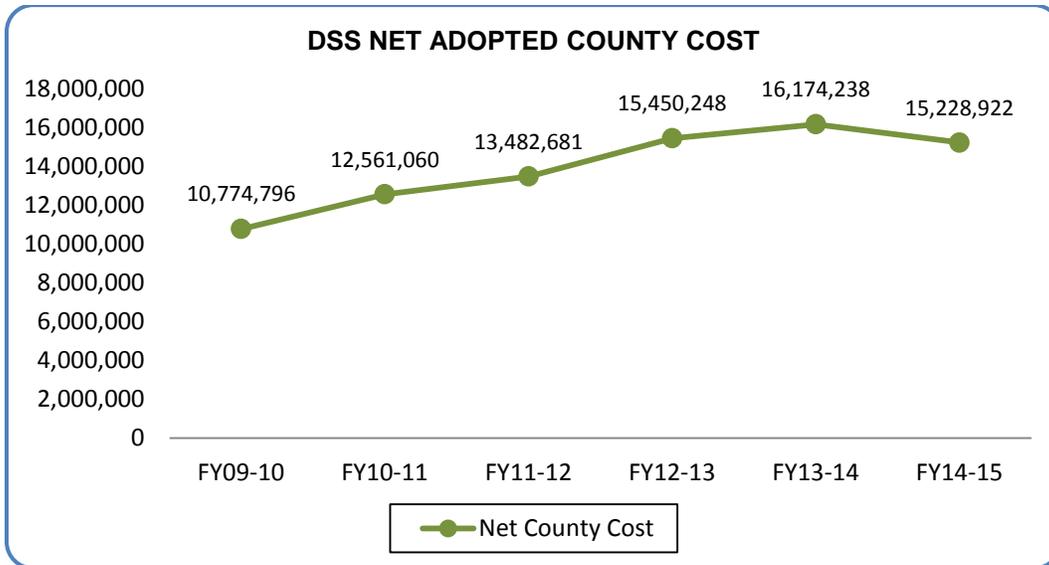
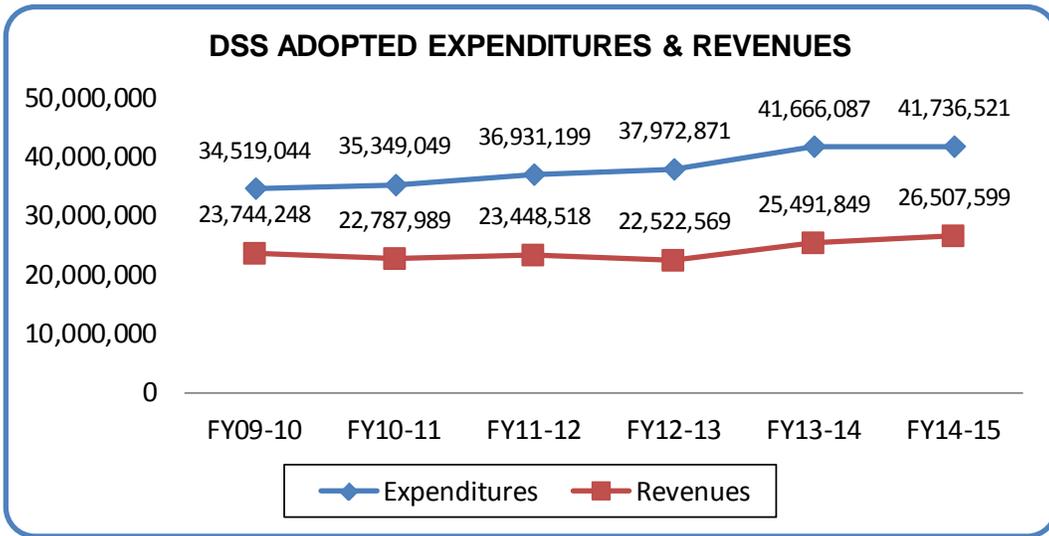
<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<b>Key Performance Indicator:</b>	% of participants entering mandatory Work First who are not repeat participants within six months of terminating Work First due to sufficient income	N/A	N/A	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>	% of persons receiving child care subsidy in order to stay employed	63.17%	59.56%	N/A	N/A
<b>Key Performance Indicator:</b>	% of children receiving child care subsidy so their caregiver may stay employed	N/A	N/A	41.8%**	49.00%
<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 % of the state's mandated child support collection goal that was collected.				
<b>Key Performance Indicator:</b>	% of the state's mandated child support collection goal that was collected (*Federal or State target)	101.65%	99.65%	94.48%	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>	% of state and federal available dollars drawn down by the DSS	98.36%	99.55%	89.62%	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>	% of employee turnover	10.45%	12.81%	11.23%	<10.00%
<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	6,675	7,797	8,189	8,189

\*\*KPI's were redefined in FY13-14 to align with the state/federal reporting requirements.

**DEPARTMENT OF SOCIAL SERVICES CONTINUED**

**SUMMARY OF EXPENDITURES AND REVENUES**

DEPARTMENT OF SOCIAL SERVICES	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
SALARIES & BENEFITS	17,252,513	18,467,014	19,146,821	4%
OPERATING EXPENSES	18,884,034	23,199,073	22,087,925	-5%
DEBT SERVICE	-	-	74,445	100%
CAPITAL OUTLAY	337,696	-	427,330	100%
<b>TOTAL EXPENDITURES:</b>	<b>36,474,244</b>	<b>41,666,087</b>	<b>41,736,521</b>	<b>0%</b>
<b>TOTAL REVENUES:</b>	<b>23,720,001</b>	<b>25,491,849</b>	<b>26,507,599</b>	<b>4%</b>
<b>TOTAL NET COST:</b>	<b>12,754,242</b>	<b>16,174,238</b>	<b>15,228,922</b>	<b>-6%</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>COASTAL CARE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
OPERATING EXPENSES	2,144,452	2,142,084	2,151,117	0%
<b>TOTAL EXPENDITURES:</b>	<b>2,144,452</b>	<b>2,142,084</b>	<b>2,151,117</b>	<b>0%</b>
<b>TOTAL REVENUES:</b>	<b>100,868</b>	<b>98,500</b>	<b>100,000</b>	<b>2%</b>
<b>TOTAL NET COST:</b>	<b>2,043,584</b>	<b>2,043,584</b>	<b>2,051,117</b>	<b>0%</b>

**NET COUNTY COST HUMAN SERVICES DEPARTMENTS**

<b>DEPARTMENT</b>	<b>FY13-14 REVISED</b>	<b>FY14-15 ADOPTED</b>	<b>DOLLAR CHANGE</b>	<b>PERCENT CHANGE</b>
<b>HEALTH</b>				
EXPENDITURES	\$ 13,931,096	\$ 13,307,803	\$ (623,293)	-4.5%
REVENUES	8,225,061	7,474,734	(750,327)	-9.1%
COUNTY \$ REQUIRED	\$ 5,706,035	\$ 5,833,069	\$ 127,034	2.2%
<b>SOCIAL SERVICES</b>				
EXPENDITURES	\$ 42,550,760	\$ 41,736,521	\$ (814,239)	-1.9%
REVENUES	25,955,782	26,507,599	551,817	2.1%
COUNTY \$ REQUIRED	\$ 16,594,978	\$ 15,228,922	\$ (1,366,056)	-8.2%
<b>COASTALCARE</b>				
EXPENDITURES	\$ 2,142,084	\$ 2,151,117	\$ 9,033	0.4%
REVENUES	98,500	100,000	1,500	1.5%
COUNTY \$ REQUIRED	\$ 2,043,584	\$ 2,051,117	\$ 7,533	0.4%
<b>SENIOR RESOURCE CENTER</b>				
EXPENDITURES	\$ 2,509,791	\$ 2,196,483	\$ (313,308)	-12.5%
REVENUES	1,756,596	1,482,001	(274,595)	-15.6%
COUNTY \$ REQUIRED	\$ 753,195	\$ 714,482	\$ (38,713)	-5.1%
<b>TOTAL COUNTY COST</b>	<b>\$ 25,097,792</b>	<b>\$ 23,827,590</b>	<b>\$ (1,270,202)</b>	<b>-5.1%</b>

**EXPLANATION OF CHANGES:**

- 1) HEALTH: FY13-14 includes funds for Health Department renovations that are not in the FY14-15 budget. The FY14-15 budget meets the State's maintenance of effort requirement that counties continue to fund their Health Departments at FY10-11 levels.
- 2) DSS: Decrease is based on prior year's actuals.
- 3) SENIOR RESOURCE CENTER: Decrease based on reduction in program revenue.



## 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 13-14 ACCOMPLISHMENTS

- Decreased recidivism for juveniles served over the past fiscal year from 18% to 14%.
- Increased 20% the youth prevention clients served by expanding the reach of the Too Good for Violence (TGFV) and Promoting Alternative THinking Strategies (PATHS) prevention programs, to include serving additional elementary and middle school aged youth in school and community settings in an effort to provide year round assessable primary prevention services to at risk youth in NHC.
- Provided services by the Pretrial Release Program to a record 545 civil and criminal participants, thus reducing significantly associated county costs of housing defendants.
- Secured a contract with the University of North Carolina Wilmington for an outside evaluation measure to complete Drug Treatment Court Services adherence to all ten Key Components for Local Drug Treatment Courts as recommended by the National Drug Court Institutes Best Practices.
- Completed required countywide customer service training, but additionally 91% of staff completed Customer Service Level II Consultant Certification.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	91%	92%	91%	90%
<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	79%	82%	86%	82%
<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	92%	90%	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	91%	87%	85%

**COMMUNITY JUSTICE SERVICES CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Provide health and wellness education, programs and services.</b>				
<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	89%	86%	85%
<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	97%	86%	77%	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 surveys	97%	95%	97%	90%

**SUMMARY OF EXPENDITURES AND REVENUES**

COMMUNITY JUSTICE SERVICES	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
SALARIES & BENEFITS	1,260,192	1,389,290	1,402,918	1%
OPERATING EXPENSES	371,212	229,611	223,342	-3%
<b>TOTAL EXPENDITURES:</b>	<b>1,631,404</b>	<b>1,618,901</b>	<b>1,626,260</b>	<b>0%</b>
<b>TOTAL REVENUES:</b>	<b>419,279</b>	<b>380,867</b>	<b>423,969</b>	<b>11%</b>
<b>TOTAL NET COST:</b>	<b>1,212,124</b>	<b>1,238,034</b>	<b>1,202,291</b>	<b>-3%</b>

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**COURTS**

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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. 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**

<b>COURTS</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
COURTS ADMINISTRATION	-	329,116	371,735	13%
CLERK OF SUPERIOR COURT	329,279	36,490	36,490	0%
DRUG COURT	(270)	-	-	0%
DISTRICT ATTORNEY	8,383	5,500	8,000	45%
PUBLIC DEFENDER'S OFFICE	6,985	6,000	7,000	17%
JUDICIAL OFFICES	7,651	1,000	1,000	0%
<b>TOTAL EXPENDITURES:</b>	<b>352,029</b>	<b>378,106</b>	<b>424,225</b>	<b>12%</b>
<b>REVENUES:</b>				
COURT FACILITY FEES	288,647	309,622	310,000	0%
JAIL FEES - CSC	33,158	30,000	35,000	17%
OFFICER FEES - CSC	145,721	167,310	162,000	100%
<b>TOTAL REVENUES:</b>	<b>467,526</b>	<b>506,932</b>	<b>507,000</b>	<b>0%</b>

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

The Emergency Management and 9-1-1 Communications 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 Emergency Management Division 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 9-1-1 Communications Division 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.

**FY13-14 ACCOMPLISHMENTS**

- Upgraded all audio-visual equipment in the Emergency Operations Center.
- Upgraded mobile command/multi-agency communications unit.
- Awarded contract for recording system in the 911 Center.
- Completed unit recommend dispatching based on GPS location for Wilmington Police Department vehicles.
- Completed the installation of a permanent generator at Codington Elementary School. This was the final emergency shelter to receive a permanent generator.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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	5-6 seconds	3-4seconds	3-4seconds	3-4seconds
<b>STRATEGY:</b>	To maintain an abandoned call level of less than 3% of calls.				
<b>Key Performance Indicator:</b>	Abandoned call volume	4%	2%	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%	97%	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	68%	50%	60%	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%	90%	100%	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>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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	100%	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	100%	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	90%	97%	100%	100%

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

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 Projected</b>
<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	92%	95%	92%	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%	78%	92%	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>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	4,021,589	4,446,610	4,592,422	3%
OPERATING EXPENSES	1,081,268	758,344	806,036	6%
CAPITAL OUTLAY	183,161	-	12,500	100%
<b>TOTAL EXPENDITURES:</b>	<b>5,286,018</b>	<b>5,204,954</b>	<b>5,410,958</b>	<b>4%</b>
<b>TOTAL REVENUES:</b>	<b>724,111</b>	<b>338,731</b>	<b>340,159</b>	<b>0%</b>
<b>TOTAL NET COST:</b>	<b>4,561,907</b>	<b>4,866,223</b>	<b>5,070,799</b>	<b>4%</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>1</sup>

JUVENILE SERVICES	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
OPERATING EXPENSES	175,853	193,375	208,375	8%
<b>TOTAL EXPENDITURES:</b>	<b>175,853</b>	<b>193,375</b>	<b>208,375</b>	<b>8%</b>
<b>TOTAL REVENUES:</b>	<b>49,284</b>	<b>51,375</b>	<b>51,375</b>	<b>0%</b>
<b>TOTAL NET COST:</b>	<b>126,569</b>	<b>142,000</b>	<b>157,000</b>	<b>11%</b>

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<sup>1</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 2013, the Development Services Center and the Planning and Inspections Department were combined to form a Department capable of administering the permit process for City and County Fire, the Cape Fear Public Utility Authority, City Zoning, Environmental Health and Engineering. This merger is envisioned to further the goal of providing 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 merger will 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.

Ongoing 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 three 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 N C Coastal Area Management Act (CAMA) regulations within the unincorporated areas of the County.

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.

### **FY13-14 ACCOMPLISHMENTS**

- Kicked off New Hanover County's first comprehensive plan process. Our Comprehensive plan process was chosen by the American Planning Association as a pilot plan for creation of national planning standards for comprehensive plans. The plan will guide the growth and development of New Hanover County through 2040.
- Implemented a software package that will better serve customers. Package includes project tracking, streamline scheduling, paying for permits and inspections, providing internet access to determine the status of projects which will allow all departments that serve the development community to better serve customers. The new program aligns planning and inspection permitting with City and County Fire, City Zoning, Environmental Health, Engineering and the Cape Fear Public Utility Authority.
- Finalized contracts for implementation of the middle sound bike network. When complete the network will include bike lanes along Covil Farms Road, a multi-use path along Middle Sound Road leading to Ogden Elementary School and a trail connecting the Middle Sound community to Bayshore.

**PLANNING & INSPECTIONS CONTINUED**

**FY13-14 ACCOMPLISHMENTS (CONTINUED)**

- Completed two community development block grant projects for low and very low income residents. The first project completely replaced five houses and the other made major renovations to five other homes. These grant projects laid the groundwork for future partnerships with the Cape Fear Community College construction management department to provide on the job training for students and contributing members of our labor force.
- Absorbed the Development Services Center resulting in more efficient processing of permit applications. The merger will allow a coordinated approach to the management of the development review process at a time when development activity has picked up significantly.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	80%	85%	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	80%	100%	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	35	27	20	22
<b>Key Performance Indicator:</b>	Reduction in % of disapprovals	N/A	10%	N/A	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	5%	30%	40%	90%
<b>STRATEGY:</b>	Work with Consortium to create a regional sustainable communities plan.				
<b>Key Performance Indicator:</b>	% of planning process completed	N/A	30%	75%	100%

**PLANNING & INSPECTIONS CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<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	88%	5%	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	30%	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	7	8	5	3
<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	5	6	7	9
<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 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 staffs overall project management	85%	90%	N/A	90%

**SUMMARY OF EXPENDITURES AND REVENUES**

**PLANNING AND INSPECTIONS<sup>2</sup>**

	2013 ACTUAL	2014 ADOPTED	2015 ADOPTED	PERCENT CHANGE
<b>EXPENDITURES:</b>				
SALARIES & BENEFITS	3,375,398	3,572,638	3,585,149	0%
OPERATING EXPENSES	381,709	409,216	425,105	4%
CAPITAL OUTLAY	6,240	-	-	0%
<b>TOTAL EXPENDITURES:</b>	<b>3,763,347</b>	<b>3,981,854</b>	<b>4,010,254</b>	<b>1%</b>
<b>TOTAL REVENUES:<sup>3</sup></b>	<b>2,687,635</b>	<b>2,184,165</b>	<b>3,104,847</b>	<b>42%</b>
<b>TOTAL NET COST:</b>	<b>1,075,712</b>	<b>1,797,689</b>	<b>905,407</b>	<b>-50%</b>

<sup>2</sup> Development Services Center moved here FY14-15

<sup>3</sup> During FY14-15, pre-One Solution projects will still be assessed inspection fees, while new projects will be assessed the up front development fee. This will result in an increase in inspections revenue. As the One Solution implementation continues, revenues will be analyzed to ensure the fee schedule has no unintended consequences.

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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 consists of the following divisions: Administration, Judicial Services, Detention, Vice & Narcotics, Patrol, Support Services and Detectives.

### ADMINISTRATION

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

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

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

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.

### PATROL

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** 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.
- 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.

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## SHERIFF'S OFFICE CONTINUED

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- 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 **Housing Unit Task Force** was created to assist the Wilmington Police Department and Wilmington Housing Authority. The Unit consists of seven Wilmington Police officers and seven Sheriff's Office deputies. The Unit provides coverage seven days a week in all Housing Authority properties and supports the Wilmington Police Department in other high crime areas.
- The **Downtown Task Force** was created to assist the Wilmington Police Department in the downtown bar and historic district, due to the high call volume and crime rate that occurs during the night time hours. The Unit consists of ten Wilmington Police officers and five Sheriff's Office deputies that enforce alcohol violations and other criminal acts.

### SUPPORT SERVICES

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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 5,277 VIPR hours were utilized in FY13-14.
- 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, 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**

**FY13-14 ACCOMPLISHMENTS**

- Created a new unit within Sheriff's Office dedicated to reduce crime in public housing communities and gang related violence. This has been a collaborative effort between New Hanover County's Sheriff's Office and City of Wilmington Police Department.
- Received Court Security Certification from the National Sheriff's Association for Bailiffs/Security staff.
- Utilized inmates to paint the interior of the Shaw Speaks Center and the exterior of the Property Management Facility, thus reducing expenditures to New Hanover County.
- Seized approximately \$2.4 million in drugs, currency, guns, vehicles and real property.
- Became one of five agencies in the state to have two certified child forensic interviewers through The National Association of Child Forensic Interviewers.
- Conducted three no-cost rabies clinics for County citizens' pets increasing vaccinations by 34 percent. These clinics will bring pet owners into compliance with the law while providing an essential public health protection.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIS)		CY2011 Actual	CY2012 Actual	CY2013 Actual	CY2014 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.</b>				
<b>STRATEGY:</b>	To achieve high clearance rate in all areas of violent crime and property crimes.				
<b>Key Performance Indicator:</b>	Violent Crime <sup>4</sup> clearance rate	81%	80%	80%	N/A
<b>Key Performance Indicator:</b>	Property Crime <sup>5</sup> clearance rate	39%	42%	39%	N/A
<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	\$306,020	\$ 300,000	\$300,000	\$309,987
<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	24,167	22,964	20,850	21,900
<b>Key Performance Indicator:</b>	Civil Process: % served	82%	81%	79%	80%

**SHERIFF'S OFFICE CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		CY2011 Actual	CY2012 Actual	CY2013 Actual	CY2014 Projected
<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	1,341	1,181	1,444	1,300
<b>Key Performance Indicator:</b>	% of grievances upheld	10%	15%	6%	8%
<b>Key Performance Indicator:</b>	% of employees receiving disciplinary sanctions	5%	7%	4%	3%
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Increase public safety and crime prevention.</b>				
<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	610	641	720	680
<b>Key Performance Indicator:</b>	Orders for arrests: % served	69%	55%	56%	56%
<b>STRATEGY:</b>	To aggressively pursue child support collections.				
<b>Key Performance Indicator:</b>	Cash bonds imposed	\$1 million	\$909,473	\$1.1 million	\$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	1,043	1,242 / 19%	1,661 / 34%	1%
<b>Key Performance Indicator:</b>	Number of Adoptions and % change <sup>6</sup>	880	1,051 / 19%	826 / -21%	5%

**SUMMARY OF EXPENDITURES AND REVENUES**

SHERIFF	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
SALARIES & BENEFITS	31,467,930	32,243,857	33,919,566	5%
OPERATING EXPENSES	6,867,995	6,437,155	6,797,406	6%
CAPITAL OUTLAY	372,168	25,000	25,000	0%
ADMIN RESERVE	-	79,822	-	-100%
<b>TOTAL EXPENDITURES:</b>	<b>38,708,093</b>	<b>38,785,834</b>	<b>40,741,972</b>	<b>5%</b>
<b>TOTAL REVENUES:</b>	<b>6,108,895</b>	<b>4,708,497</b>	<b>5,034,992</b>	<b>7%</b>
<b>TOTAL NET COST:</b>	<b>32,599,198</b>	<b>34,077,337</b>	<b>35,706,980</b>	<b>5%</b>

<sup>4</sup> Violent Crime includes murder, rape, robbery and aggravated assault

<sup>5</sup> Property crimes include burglary, larceny and motor vehicle theft.

New Hanover County is above the State average of clearance rates for both violent and property crimes

<sup>6</sup> Adoptions reduced due to less animal intake

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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.

### **FY13-14 ACCOMPLISHMENTS**

- Used research-based information and knowledge to help people solve problems through our on-site and remote plant clinics, one of Cooperative Extension's most important and publicly visible roles. During 2013-14 the on-site clinic had over 6,000 individual consultations valued in excess of \$300,000. While fewer specific problems are solved at the remote clinics during the farmer's markets, an additional 940 received information and advice there.
- Enriched the school curriculum educating youth through 4-H. Using a partnership with New Hanover County Farm Bureau, over 2,000 second and fifth-grade students learned basic science concepts and where food is actually produced through Embryology in the Classroom and Acres of Adventures.
- Served over 1,200 individuals with special needs during the year through the Ability Garden, our horticultural therapy program. A strong partnership with DREAMS and a long-term project with Codrington Elementary School's Special Needs classes complimented the on-site work.
- Leveraged slightly over \$14,000 in funding from the New Hanover Friends of the Arboretum with assistance from New Hanover County Property Management, for significant Display Garden enhancements completed by volunteers and staff. The long-awaited entrance over Bradley Drive on the east side of the property was finally completed. This was a huge aesthetic improvement but, more importantly, helps minimize the safety hazard of ingress and egress to the property. A picnic area with colorful tables and umbrellas was developed in the wooded area adjacent to the Ross Greenhouse. The Woodland Garden and Camellia Walk were developed and enhanced. This represents a finished value in excess of \$70,000 to the facility.
- Increased efforts to improve the Display Garden to drive more participation (measured by gate counts), reduce safety hazards, provide more lucrative sites for weddings and other events and build momentum for additional private funding from grants and corporate sponsorships have been underway since 2009. During 2013-14 visits increased almost 15% to 62,000.

**COOPERATIVE EXTENSION SERVICE CONTINUED**

**KEY PERFORMANCE INDICATORS**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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 programs and opportunities	2,680	2,900	2,900	2,900
<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	2,550	3,000	3,000	450
<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>	Continue Display Garden improvements to enhance public safety, improve the educational mission and provide additional opportunities for fundraising through				
<b>Key Performance Indicator:</b>	% of projects completed by deadline and within budget	95%	100%	100%	100%
<b>STRATEGY:</b>	Using New Hanover County's and N.C. Cooperative Extension's respective strategic plans, continue to evaluate and implement methods of delivering information and				
<b>Key Performance Indicator:</b>	Number of volunteers participating	220	250	250	320
<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 certification/recertification opportunities for licensed pesticide applicators annually.				
<b>Key Performance Indicator:</b>	Number of licensees attending certification/recertification opportunities	1,230	1,500	1,500	1,500
<b>STRATEGY:</b>	Educate homeowners and landscape professionals about alternative stormwater management techniques including rain gardens, constructed wetlands, cisterns, etc.				
<b>Key Performance Indicator:</b>	# of residents/landscape professionals participating in educational opportunities	N/A	N/A	N/A	300

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**COOPERATIVE EXTENSION SERVICE CONTINUED**

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**SUMMARY OF EXPENDITURES AND REVENUES**

<b>COOPERATIVE EXTENSION</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	23,488	49,124	100,991	>100%
OPERATING EXPENSES	404,312	455,757	426,524	-6%
<b>TOTAL EXPENDITURES:</b>	<b>427,800</b>	<b>504,881</b>	<b>527,515</b>	<b>4%</b>
<b>TOTAL REVENUES:</b>	<b>53,433</b>	<b>35,461</b>	<b>24,716</b>	<b>-30%</b>
<b>TOTAL NET COST:</b>	<b>374,367</b>	<b>469,420</b>	<b>502,799</b>	<b>7%</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).

### FY13-14 ACCOMPLISHMENTS

- Delivered online college-level professional development and personal enrichment instruction courses, increasing self-sufficiency and improved economic opportunities.
- Improved the customer experience and increased citizen satisfaction by offering a mobile application and implementing interactive patron assistance software, further developing the Library's virtual branch services and meeting the information needs of customers anywhere, anytime.
- Developed quality financial education programming for adults through a FINRA Investor Education Foundation Smartinvesting@yourlibrary grant, and expanded one-on-one job lab assistance, thereby helping citizens obtain employment and improve their economic outlook.
- Initiated the Ready to Read early literacy program, which promotes school readiness and provides high level literacy and STEM (Science, Technology, Engineering, and Mathematics) programming for 0-5 year olds with system-wide weekly story-times and daycare visits.
- Obtained substantial funding and volunteer support from the community through PNC Bank and its Grow Up Great program.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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; provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	Expect access to our wealth of resources to increase by 2% per year.				
<b>Key Performance Indicator:</b>	Circulation: number	1,387,929	1,325,249	1,351,746	1,378,800
<b>Key Performance Indicator:</b>	Use of online databases	224,218	316,583	349,941	356,939
<b>STRATEGY:</b>	Foster literacy by maintaining story hour attendance above 12.				
<b>Key Performance Indicator:</b>	Children's programming: average attendance	12.8	28.2	21.7	21.0
<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	314,440	392,024	272,400	277,848
<b>Key Performance Indicator:</b>	Material and information fill rate	95.90%	94.32%	90.00%	90.00%

**LIBRARY CONTINUED**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<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	801,385	944,216	967,821	967,821
<b>Key Performance Indicator:</b>	Visits: per capita	3.90	4.51	4.50	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	1.50	1.87	1.91	1.91
<b>Key Performance Indicator:</b>	Circulation: per capita	6.70	6.68	6.70	6.70
<b>Key Performance Indicator:</b>	Material turnover rate	2.97	3.51	3.53	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	233	698	730	730
<b>Key Performance Indicator:</b>	Children's programs: number	1,924	830	1,000	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	96.2%	98%	95%	95%
<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 no more than \$2.30, circulation costs to no more than \$2.85, and materials per capita cost less than \$3.00.				
<b>Key Performance Indicator:</b>	Reference transactions: cost	\$2.35	\$1.83	\$2.00	\$2.00
<b>Key Performance Indicator:</b>	Circulation: cost	\$2.46	\$2.57	\$2.64	\$2.64
<b>Key Performance Indicator:</b>	Materials per capita: cost	\$2.66	\$2.63	\$2.70	\$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	87.56%	84.56%	85.00%	85.00%
<b>Key Performance Indicator:</b>	Per capita expenditure	\$17.14	\$17.79	\$18.00	\$18.00

**LIBRARY CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12</b>	<b>FY12-13</b>	<b>FY13-14</b>	<b>FY14-15</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<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	145,844	158,446	162,407	162,407
<b>Key Performance Indicator:</b>	Visits to Library's web pages	552,834	570,565	584,829	584,829
<b>STRATEGY:</b>	Foster technology competency by increasing self-service circulation transactions 5% per year.				
<b>Key Performance Indicator:</b>	Percent of circulation transactions performed by the customer	21.22%	41.05%	45.00%	45.00%

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>LIBRARY</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	2,841,956	3,046,813	3,100,143	2%
OPERATING EXPENSES	907,319	918,375	1,033,430	13%
CAPITAL OUTLAY	25,537	-	13,500	100%
<b>TOTAL EXPENDITURES:</b>	<b>3,774,813</b>	<b>3,965,188</b>	<b>4,147,073</b>	<b>5%</b>
<b>TOTAL REVENUES:</b>	<b>617,456</b>	<b>552,255</b>	<b>625,705</b>	<b>13%</b>
<b>TOTAL NET COST:</b>	<b>3,157,357</b>	<b>3,412,933</b>	<b>3,521,368</b>	<b>3%</b>

## MUSEUM

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 annually, will continue to be critically reviewed by boards and staff especially as it aligns and supports the updated New Hanover County Strategic Plan.

### FY13-14 ACCOMPLISHMENTS

- Purchased a new digital portable planetarium to replace a previous model acquired in 1996 that served over 50,000 visitors. With continued support from the North Carolina Grassroots Science Museums Collaborative, private, corporate, and foundation sources, the Museum is poised to expand astronomy programming for schools and general visitors.
- Collaborated with the community and engaged over 11,000 citizens in reading *The Things They Carried*, by Tim O'Brien and participating in 29 related book discussions, exhibits, programs, and other cultural events. In conjunction with *The Big Read* project, the Museum hosted *Mail Call*, a Smithsonian Institute Touring Exhibit.
- Presented seven new changing exhibits to the public, including four traveling exhibits – *Mail Call*, *A View From Space*, and *Nano and Impressions of the Lower Cape Fear*, which was a collaborative exhibit with the Cape Fear Camera Club. Museum staff curated *World War II: A Local Artists Perspective* and *Collections Selections* featuring handbags and medical equipment.
- Delivered curriculum-based educational programs to over 13,000 school children, including the second year for the privately-funded *Forces and Motion* field trip program, which will now be included in the FY14-15 New Hanover County Schools budget as a funded field trip for all first grade students.

### KEY PERFORMANCE INDICATORS

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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	-12%	20%

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<b>FOCUS AREA:</b>	Intelligent Growth and Economic Development				
<b>KEY STRATEGIC OBJECTIVE:</b>	Deliver value for taxpayer money				
<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 all ages.				
<b>Key Performance Indicator:</b>	95% of programs rated "Very Good" or "Excellent"	N/A	99%	96%	96%

**SUMMARY OF EXPENDITURES AND REVENUES**

MUSEUM	2013	2014	2015	PERCENT
EXPENDITURES:	ACTUAL	ADOPTED	ADOPTED	CHANGE
SALARIES & BENEFITS	825,137	933,317	937,166	0%
OPERATING EXPENSES	126,831	131,774	272,489	>100%
<b>TOTAL EXPENDITURES:</b>	<b>951,968</b>	<b>1,065,091</b>	<b>1,209,655</b>	<b>14%</b>
<b>TOTAL REVENUES:</b>	<b>222,369</b>	<b>250,280</b>	<b>295,765</b>	<b>18%</b>
<b>TOTAL NET COST:</b>	<b>729,599</b>	<b>814,811</b>	<b>913,890</b>	<b>12%</b>

**PARKS AND GARDENS**

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.

**FY13-14 ACCOMPLISHMENTS**

- Established the NHC Parks Conservancy, adding private funding, assisting with projects, recruiting volunteers, and spreading awareness about New Hanover County parks and gardens.
- Introduced new activities and events to engage the public: the Community Market, Food Truck Frolic, Family Fun Night, Pedal in the Park, Hugh MacRae Beautification event, etc. These events introduce and promote opportunities for healthy and active lifestyles.
- Enhanced the parks and gardens experience for guests through capital projects such as the Airlie Gardens trolley path/sidewalk project, Hugh MacRae Park restroom project, Hugh MacRae and Veterans Park facility renovations and expansion, and the Hugh MacRae Nature Trail resurfacing.
- Worked with NHC-TV staff to introduce *Cape Fear Critters*, six half-hour television shows promoting environmental education to families.
- Hosted 412 meetings with 15,605 attendees at the Executive Development Center this year, bringing revenues up 29% to \$60,715.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<b>FOCUS AREA:</b>	<b>Intelligent Growth and Economic Development and Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Protect the environment through innovative programs. Create and support an engaged workforce.</b>				
<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	3,000	4,300	7,682	7,500
<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	90/2,800	163/5,350	157/4,784	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	98,100	107,000	106,000	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	1,500/37.5	1,900/43	1,900/43	1,900/43

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**PARKS AND GARDENS**

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**SUMMARY OF EXPENDITURES AND REVENUES**

<b>PARKS AND GARDENS</b>	<b>2013<sup>1</sup></b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	3,839,565	3,173,800	3,215,183	1%
OPERATING EXPENSES	3,063,724	2,085,219	2,009,993	-4%
CAPITAL OUTLAY	248,851	71,000	796,500	>100%
<b>TOTAL EXPENDITURES:</b>	<b>7,152,139</b>	<b>5,330,019</b>	<b>6,021,676</b>	<b>13%</b>
<b>TOTAL REVENUES:</b>	<b>1,819,350</b>	<b>404,180</b>	<b>409,828</b>	<b>1%</b>
<b>TOTAL NET COST:</b>	<b>5,332,789</b>	<b>4,925,839</b>	<b>5,611,848</b>	<b>14%</b>

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<sup>1</sup> Senior Resource Center was a part of Parks and Gardens in 2013.

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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****EMERGENCY TELEPHONE SYSTEM - ARTICLE 3**

<b>FUND</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
OPERATING EXPENSES	-	672,151	413,215	-39%
TRANSFERS TO OTHER FUNDS	367,560	-	-	0%
<b>TOTAL EXPENDITURES:</b>	<b>367,560</b>	<b>672,151</b>	<b>413,215</b>	<b>-39%</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.

**FY13-14 ACCOMPLISHMENTS**

- Completed construction of landfill Cell 6E and completed partial closure of Cell 5A. These two projects increased the County’s available disposal capacity while reducing generation of landfill leachate.
- Managed the collection of over 107,000 cubic yards of vegetative debris following a damaging ice storm in February. Collection crews removed an average of 2,000 cubic yards of debris per day over a seven week period.
- Secured a competitive grant for “away from home recycling” from NCDENR to support recycling collection at the Town of Carolina Beach boardwalk and Central Business District.
- Increased the year-over-year recycling collection from County drop-off sites by over 27%.
- Awarded the Bill Evans & Carol Bond Memorial Award for Outstanding Toxicity Reduction by the Carolina Recycling Association.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Projected
<b>FOCUS AREA:</b>	Intelligent Growth and Economic Development				
<b>KEY STRATEGIC OBJECTIVE:</b>	Protect the Environment through Innovative Programs				
<b>STRATEGY:</b>	Divert Household Hazardous Waste and Electronic Waste from Landfill Disposal				
<b>Key Performance Indicator:</b>	Pounds of Materials Diverted	132,311	290,048 <sup>1</sup>	526,118	578,000
<b>FOCUS AREA:</b>	Effective County Management				
<b>KEY STRATEGIC OBJECTIVE:</b>	Increase Efficiency and Quality of Key Business Processes				
<b>STRATEGY:</b>	Efficient Landfill Airspace Utilization <sup>2</sup>				
<b>Key Performance Indicator:</b>	Pounds per Cubic Yard	1,813	2,007	2,095	1,733

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

<sup>2</sup> New cell will be used in FY14-15. The initial entry into a new cell requires a base layer of “fluff” that is 8’ thick. This required fluff layer will result in reduced pounds per cubic yard.

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**ENVIRONMENTAL MANAGEMENT FUND CONTINUED**

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**SUMMARY OF EXPENDITURES AND REVENUES****ENVIRONMENTAL MANAGEMENT**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	1,937,124	1,874,107	1,881,644	0%
OPERATING EXPENSES	4,156,546	5,050,840	5,256,852	4%
DEBT SERVICE	602,274	611,559	792,966	30%
CAPITAL OUTLAY	315,332	1,492,400	1,677,000	12%
TRANSFERS TO OTHER FUNDS	1,971,457	3,700,779	4,819,869	30%
ADMIN RESERVE	-	1,216,495	918,320	-25%
<b>TOTAL EXPENDITURES:</b>	<b>8,982,734</b>	<b>13,946,180</b>	<b>15,346,651</b>	<b>10%</b>

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## NEW HANOVER COUNTY SCHOOLS FUND

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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**

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>NEW HANOVER COUNTY SCHOOLS FUND</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
OPERATING EXPENSES	61,437,450	64,740,640	67,904,309	5%
CAPITAL OUTLAY	750,000	2,510,146	2,750,000	10%
DEBT SERVICE	21,147,056	20,909,839	19,961,600	-5%
<b>TOTAL EXPENDITURES:</b>	<b>83,334,506</b>	<b>88,160,625</b>	<b>90,615,909</b>	<b>3%</b>
<b>REVENUES:</b>				
TRANSFER IN FROM GENERAL FUND	83,123,154	86,795,356	86,672,895	0%
INTERGOVERNMENTAL REVENUE - FEDERAL	234,511	206,773	193,014	-7%
INSTALLMENT DEBT ISSUED	-	-	2,750,000	100%
APPROPRIATED FUND BALANCE	-	1,158,496	1,000,000	-14%
INTEREST ON INVESTMENTS	3,381	-	-	0%
<b>TOTAL REVENUES:</b>	<b>83,361,046</b>	<b>88,160,625</b>	<b>90,615,909</b>	<b>3%</b>

In addition to direct school system funding, the County also provides \$700,000 of maintenance service through the Parks and Gardens Department for landscaping and field repairs and more than \$500,000 in local funding support for School Resource Officers to augment the \$600,000 in state funded SROs.

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.

**ROOM OCCUPANCY TAX FUND**

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 after July 1, 2014 is dedicated two-thirds to promotion of the unincorporated areas and one-third to tourism activities in the unincorporated area. 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.

Revenue from the Room Occupancy tax is anticipated to increase between FY13-14 and FY14-15 and the positive growth rate is expected to continue into FY15-16.

**SUMMARY OF EXPENDITURES AND REVENUES**

<b>ROOM OCCUPANCY TAX FUND</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
OPERATING EXPENSES	11,795,941	3,705,900	3,878,144	5%
TRANSFERS TO OTHER FUNDS	3,109,927	-	240,000	100%
<b>TOTAL EXPENDITURES:</b>	<b>14,905,868</b>	<b>3,705,900</b>	<b>4,118,144</b>	<b>11%</b>
<b>TOTAL REVENUES:</b>	<b>10,978,651</b>	<b>3,705,900</b>	<b>4,118,144</b>	<b>11%</b>
<b>TOTAL NET COST:</b>	<b>3,927,216</b>	-	-	<b>0%</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.

**FY13-14 ACCOMPLISHMENTS**

- Transitioned nine Firefighter positions from part-time to full time status, providing a more reliable, consistent level of service and fostering a dependable team approach to service delivery.
- Graduated nine Firefighters from our recruit academy with certifications in Firefighter I & II, NC Emergency Medical Technician-Basic, Marine Firefighting, Rapid Intervention Team, Technical Rescuer, and Emergency Vehicle Driver.
- Implemented new scheduling software to reduce duplication of effort, promote efficiencies and better manage work schedules.
- Improved reaction time for call response by 6%. The benchmark of 80 seconds was met 67.4% of the time in FY13-14 versus 63.4% in FY12-13.
- Decreased the percentage of fire in residential structures by almost 9% from FY12-13 through public outreach and an effective fire prevention and life safety education program.
- Increased the total number of certified firefighters in the department to 96%.

**KEY PERFORMANCE INDICATORS**

KEY PERFORMANCE INDICATORS (KPIs)		FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 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 Responses per 1000 capita	56	61	68	60
<b>STRATEGY:</b>	To respond to at least 70% of all emergency incidents in less than seven minutes from 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	76%	79%	76%	80%
<b>Key Performance Indicator:</b>	% of calls with turnout time less than 80 seconds	56%	63%	67%	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	23%	21%	23%
<b>Key Performance Indicator:</b>	% of structure fires in properties NHC inspects	N/A	3%	1%	2%

**SPECIAL FIRE SERVICE DISTRICT FUND CONTINUED**

<b>KEY PERFORMANCE INDICATORS (KPIs)</b>		<b>FY11-12 Actual</b>	<b>FY12-13 Actual</b>	<b>FY13-14 Actual</b>	<b>FY14-15 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. Provide health and wellness education, programs and services.</b>				
<b>STRATEGY:</b>	To increase the level of emergency medical care throughout the Fire District.				
<b>Key Performance Indicator:</b>	% of cardiac saves	N/A	31%	31%	33%
<b>FOCUS AREA:</b>	<b>Effective County Management</b>				
<b>KEY STRATEGIC OBJECTIVE:</b>	<b>Hire, develop, and maintain talented people.</b>				
<b>STRATEGY:</b>	To increase the percentage of firefighters with up to date certifications for fire and rescue response.				
<b>Key Performance Indicator:</b>	% of firefighters who are certified; this include all career and volunteer members.	82%	94%	96%	95%

**SUMMARY OF EXPENDITURES AND REVENUES**

**FIRE SERVICES**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>PERCENT</b>
<b>EXPENDITURES:</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>CHANGE</b>
SALARIES & BENEFITS	6,703,171	6,976,184	8,079,664	16%
OPERATING EXPENSES	1,869,498	3,035,345	2,937,451	-3%
DEBT SERVICE	1,055,537	856,629	651,036	-24%
CAPITAL OUTLAY	854,107	608,305	1,116,195	83%
TRANSFERS TO OTHER FUNDS	1,099,688	-	-	0%
<b>TOTAL EXPENDITURES:</b>	<b>11,582,001</b>	<b>11,476,463</b>	<b>12,784,346</b>	<b>11%</b>

**FY 2014 – 2015 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 land, buildings, machinery, furniture, fixtures and equipment that have a value of \$5,000 or more 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 assets are also called fixed assets. These expenditures are budgeted in the various funds' operating budgets.

DEPARTMENT	TYPE	DESCRIPTION	ADOPTED	
NHC-TV / Public Affairs	Equipment	Courthouse NHC-TV Digital Conversation	\$58,000	
Information Technology	Equipment	Replace server	120,000	
	Equipment	Replace network infrastructure	300,000	
	Equipment	Replace server hardware	20,000	
	Equipment	Life cycle replacements for telephone sets	50,000	
	Equipment	Library server replacement	21,000	
	Equipment	Employee Expense Module	13,500	
	Equipment	WebEOC Mapper Pro	31,000	
	Other Improvements	Courtroom related expenses	50,000	
	Property Management	Equipment	Judicial Building heat pump units	311,000
		Equipment	2 cages for Sheriff's Office vans	19,560
Other Improvements		Government Center Rear Parking lot	145,738	
Other Improvements		Judicial Building parapet & exterior repairs	538,560	
Other Improvements		Jail interior safety fencing	237,500	
Vehicles		10 Sheriff Office and 5 Other County vehicles	357,421	
Emergency Management & 911	Equipment	2 dual-band portable radios	12,500	
	Sheriff's Office	Vehicle	1 Vehicle (Funded through ABC funds)	\$25,000
Social Services	Vehicle	2 Vans	42,644	
	Vehicle	21 Cars	384,686	
Parks & Gardens	Equipment	Castle Hayne / Northern Regional Park	44,500	
	Other Improvements	Castle Hayne / Northern Regional Park Storage shed	39,500	
	Other Improvements	Ogden Pole Barn	22,500	
	Other Improvements	Resurface Laney Tennis Court	30,000	
	Other Improvements	Castle Hayne/Northern Regional Park Lights	660,000	
Register of Deeds <sup>1</sup>	Equipment	Software system	372,500	
<b>Total General Fund</b>			<b>\$3,907,109</b>	
Fire Services	Computer & Other	GIS Fire Analyst Tool	\$11,000	
	Computer & Other	Firehouse net infrastructure	5,000	
	Computer & Other	Fire Station Alert System	30,000	
	Computer & Other	Flame Simulator hardware & software	10,995	
	Equipment	30 Automatic Defibrillators	41,250	
	Equipment	Thermal imaging camera	9,800	
	Equipment	E-draulic rescue tools	20,150	
	Equipment	Fire hose nozzles	8,000	
	Equipment	Fire hose	15,000	
	Vehicle	Quint Fire Vehicle	885,000	
	Vehicle	Staff vehicle	30,000	
	Other Improvements	Station 12 Sutton Lake parking lot repaving	50,000	
	<b>Total Fire Services Fund</b>			<b>\$1,116,195</b>
Environmental Management	Equipment	Construction & Demolition Waste Diversion Program	\$1,201,000	
	Other Improvements	C&D Waste Diversion concrete pad extension	325,000	
	Other Improvements	White Goods Acceptance concrete pad repairs	75,000	
	Equipment	Recycling Program (Grant)	36,000	
	Other Improvements	Tip Floor concrete pad repairs	40,000	
<b>Total Environmental Management Fund</b>			<b>\$1,677,000</b>	
<b>Total All Funds</b>			<b>\$6,700,304</b>	

<sup>1</sup> 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 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**

In an effort to establish a more formalized capital improvement planning process, New Hanover County formed a team 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>

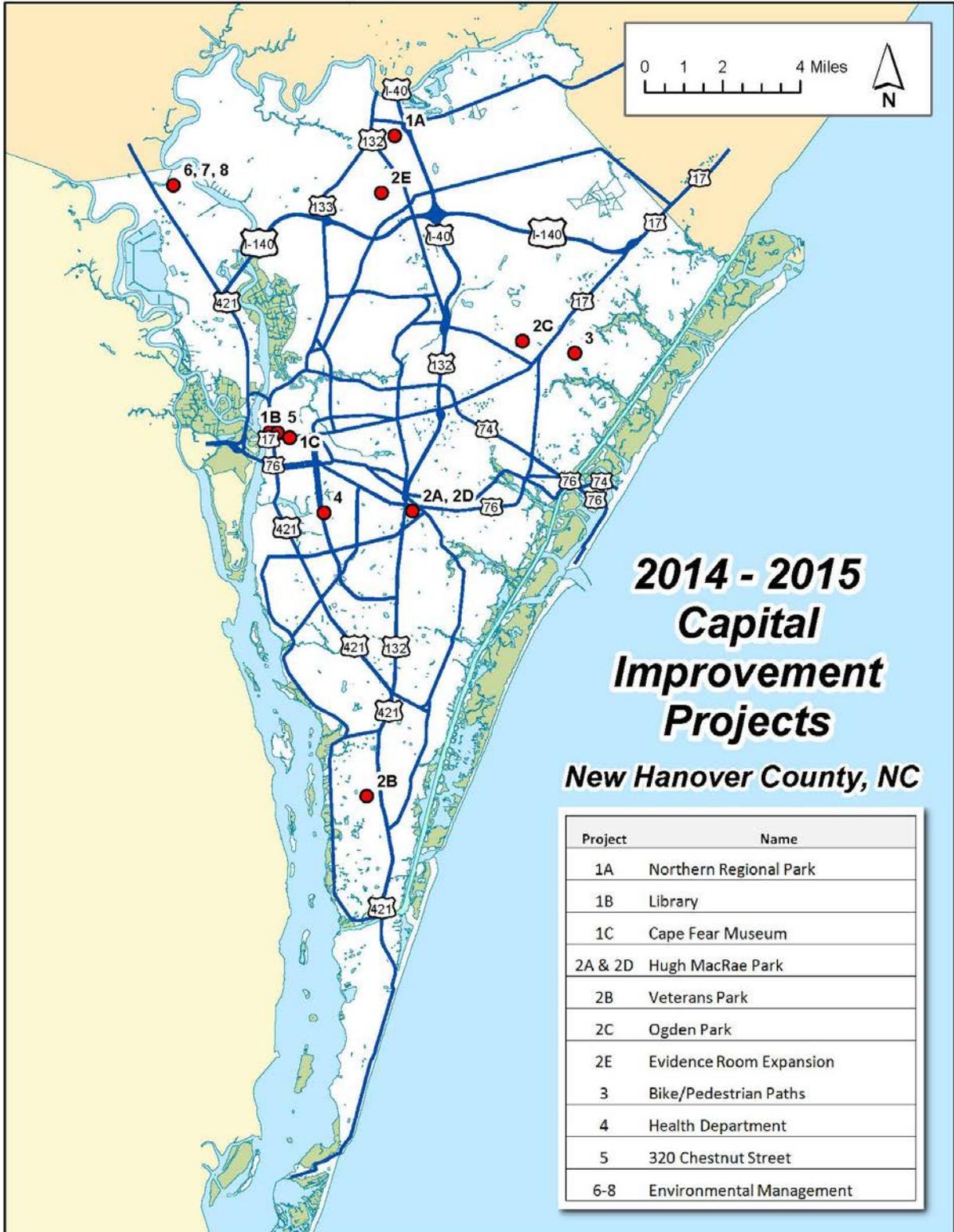
In addition, on-going capital projects are reviewed quarterly to ensure current capital projects are progressing as planned. A Capital Project Update form (see figure below) is used to consolidate all pertinent information for discussion between the members of the CIP team, project managers, and management 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 FY14-15. 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 construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. These improvements have a cost of \$100,000 or more and generally take longer than one fiscal year to complete.

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 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, 2014 with any changes in funds available (budget) noted where applicable. New project budget amounts reflect amounts adopted in the FY14-15 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), Cape Fear Museum and Library.

The remaining County projects include the creation of an Outdoor Interpretive Campus at the Museum, improvement of the Carolina Courtyard adjacent to the Main Library, and continued development of Castle Hayne / Northern Regional Park.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

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

Impact on Operating Expenses:  
 FY14-15: Costs absorbed within operating budget.

Future Years: Costs TBD during Northern Park design

Debt Service Impact: \$2,763,760 in FY14-15; See New Hanover County Debt Service on pages 182-183 in the Debt Management section of the book for five year impact.

Responsible Department: Parks & Gardens

Estimated Completion Date: Ongoing

<b>FUNDING SOURCE</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>REVENUE AS OF JUNE 30, 2014</b>	<b>OVER / (UNDER) BUDGET</b>
COW Projects	\$ 13,600,000	\$ (2,603,304)	\$ 10,996,696	\$ 11,121,774	\$ 125,078
Beach Projects	600,000	500,000	1,100,000	1,100,000	-
Joint Projects	7,500,000	2,605,000	10,105,000	10,194,848	89,848
County Projects	13,800,000	(495,041)	13,304,959	13,304,959	-
Transfer In from General Fund	-	3,016,150	3,016,150	3,016,150	-
Transfer In from Smith Creek Fund	-	26,129	26,129	26,129	-
Interest (Investments)	-	119,201	119,201	120,382	1,181
Sales Tax Refund	-	33,669	33,669	33,669	-
PARTF Grant	-	258,782	258,782	258,272	(510)
<b>TOTAL</b>	<b>\$ 35,500,000</b>	<b>\$ 3,460,586</b>	<b>\$ 38,960,586</b>	<b>\$ 39,176,183</b>	<b>\$ 215,597</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

<b>USE OF FUNDS</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>EXPENSE AS OF JUNE 30, 2014</b>	<b>AVAILABLE</b>
<b>County Projects</b>					
Monterey Heights Park	\$ 250,000	\$ (21,273)	\$ 228,727	\$ 228,726	\$ 1
Parkwood Park	500,000	(318,978)	181,022	181,021	1
Arrowhead Park	1,000,000	78,003	1,078,003	1,078,003	-
Veterans Park	2,500,000	25,932	2,525,932	2,525,932	-
Ogden Park	500,000	(74,040)	425,960	425,960	-
Battle Park	1,000,000	(1,000,000)	-	-	-
Wrightsboro Park	500,000	(495,835)	4,165	4,165	-
Water access development	1,000,000	3,045,190	4,045,190	4,045,189	1
River Road Park	-	87,292	87,292	87,292	-
Planning/design	550,000	(81,805)	468,195	443,862	24,333
Castle Hayne / Northern Regional	5,000,000	1,812,599	6,812,599	5,284,542	1,528,057
Library	500,000	(350,000)	150,000	-	150,000
Cape Fear Museum	500,000	-	500,000	25,000	475,000
Transfer to General Fund	-	6,805	6,805	6,805	-
Transfer to Smith Creek Fund	-	205,000	205,000	205,000	-
Transfer to Bike/Pedestrian Fund	-	40,000	40,000	40,000	-
County Subtotal	13,800,000	2,958,890	16,758,890	14,581,497	2,177,393
<b>COW Projects</b>	13,600,000	(2,675,304)	10,924,696	8,115,274	2,809,422
<b>Beach Projects</b>	600,000	500,000	1,100,000	1,100,000	-
<b>Joint Projects</b>	7,500,000	2,677,000	10,177,000	10,177,000	-
<b>TOTAL</b>	<b>\$35,500,000</b>	<b>\$ 3,460,586</b>	<b>\$38,960,586</b>	<b>\$ 33,973,771</b>	<b>\$ 4,986,815</b>

**2) Other FY14-15 Capital Improvement Projects**

In FY13-14, a revolving capital project fund was 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. Using this fund rather than capital outlay accounts will make it easier to track true on-going capital outlay expenditures. In addition, it 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 projects funded in FY14-15 are listed below.

**Hugh MacRae Maintenance Facility \$100,000 (FY13-14)**

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. Project completed under budget.

**Veterans Park Maintenance Facility \$250,000 (FY13-14)**

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. Renovations will allow this facility to continue its useful life for another 10 to 15 years. Project completed under budget.

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**Ogden Skate Park \$265,000 (FY14-15)**

The skate plaza would fulfill an identified recreational need in the county. Ogden is a central location and ties in nicely with two existing public skateboard facilities- the City of Wilmington's Greenfield Grind and Carolina Beach's skatepark off Dow Road.

**Hugh MacRae Trail Expansion \$170,000 (FY14-15)**

The heavily used Hugh MacRae Park walking trail is currently 6-8 feet wide and is not compatible with multi-use (to include bikes). Due to safety concerns, we have had to eliminate non-pedestrian use; though the demand for bicycle use is high. We would like to expand the trail to 10' wide which will allow for bicycle and pedestrian use. This trail has the potential to connect the park to the City's Cross City trail but would need to expand to a minimum of ten feet to be compatible.

**Sheriff's Evidence Room \$389,000 (FY14-15)**

The evidence room is in need of expansion and renovation in order to meet the requirements of the New Hanover County Sheriff's Office.

FUNDING SOURCE	ORIGINAL BUDGET <sup>1</sup>	TRANSFERS	REVISED BUDGET	REVENUE AS OF JUNE 30, 2014	OVER / (UNDER) BUDGET
Transfer In from General Fund	\$ 1,174,000	\$ -	\$ 1,174,000	\$ 1,174,000	\$ -
Interest (Investments)	-	-	-	447	447
<b>TOTAL</b>	<b>\$ 1,174,000</b>	<b>\$ -</b>	<b>\$ 1,174,000</b>	<b>\$ 1,174,447</b>	<b>\$ 447</b>

USE OF FUNDS	ORIGINAL BUDGET <sup>1</sup>	TRANSFERS	REVISED BUDGET	EXPENSE AS OF JUNE 30, 2014	AVAILABLE
Hugh MacRae Maintenance Facility	\$ 100,000	\$ -	\$ 100,000	\$ 76,167	\$ 23,833
Veterans Park Maintenance Facility	250,000	(19,670)	230,330	79,770	150,560
Miracle Field Dirt Removal	-	19,670	19,670	19,670	-
Hugh MacRae Trail Expansion	170,000	-	170,000	-	170,000
Ogden Skate Park	265,000	-	265,000	-	265,000
Evidence Room Expansion	389,000	-	389,000	-	389,000
<b>TOTAL</b>	<b>\$ 1,174,000</b>	<b>\$ -</b>	<b>\$ 1,174,000</b>	<b>\$ 175,607</b>	<b>\$ 998,393</b>

<sup>1</sup> Includes amounts budgeted in FY14-15 for new projects

**3) 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. In FY14-15, New Hanover County plans to apply for additional grant money to extend existing greenways. The 20% County match was included in the FY14-15 budget.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

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

Impact on Operating Expenses:  
 FY14-15: \$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: Parks & Gardens

Estimated Completion Date: On-Going

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

<b>FUNDING SOURCE</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>REVENUE AS OF JUNE 30, 2014</b>	<b>OVER / (UNDER) BUDGET</b>
Interest	\$ -	\$ -	\$ -	\$ 114	\$ 114
Transfer In from General Fund	-	57,419	57,419	57,419	-
Transfer in from Park Bond Fund	40,000	-	40,000	40,000	-
Contributions	-	15,000	15,000	15,000	-
Contributions from Escrow	-	7,500	7,500	7,500	-
Safe Routes to School Grant	100,000	200,000	300,000	-	(300,000)
Small Construction State Grant	160,000	-	160,000	-	(160,000)
SAFETEA-LU Grant	-	229,674	229,674	-	(229,674)
TAP Middle Sound Greenway	-	90,000	90,000	-	(90,000)
<b>TOTAL</b>	<b>\$ 300,000</b>	<b>\$ 599,593</b>	<b>\$ 899,593</b>	<b>\$ 120,033</b>	<b>\$ (779,560)</b>

<b>USE OF FUNDS</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>EXPENSE AS OF JUNE 30, 2014</b>	<b>AVAILABLE</b>
Construction	\$ 236,000	\$ 411,593	\$ 647,593	\$ 1,140	\$ 646,453
DOT Match G0359	40,000	-	40,000	40,000	-
Engineering/Permitting	24,000	188,000	212,000	188,780	23,220
<b>TOTAL</b>	<b>\$ 300,000</b>	<b>\$ 599,593</b>	<b>\$ 899,593</b>	<b>\$ 229,920</b>	<b>\$ 669,673</b>

**4) 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:

FY14-15: \$0

Future Years: \$173,000 utilities for this additional building

Responsible Departments: Health

Estimated Completion Date: Phase I: FY14-15

<b>FUNDING SOURCE</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>REVENUE AS OF JUNE 30, 2014</b>	<b>OVER / (UNDER) BUDGET</b>
Transfer In from General Fund	\$ 2,715,254	\$ 912,491	\$ 3,627,745	\$ 3,627,745	\$ -
Cape Fear Mem. Found. Grant	-	40,000	40,000	40,000	-
Interest	-	-	-	7,294	7,294
<b>TOTAL</b>	<b>\$ 2,715,254</b>	<b>\$ 952,491</b>	<b>\$ 3,667,745</b>	<b>\$ 3,675,039</b>	<b>\$ 7,294</b>

<b>USE OF FUNDS</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>EXPENSE AS OF JUNE 30, 2014</b>	<b>AVAILABLE</b>
Capital Project Expense	\$ 230,004	\$ 10,536	\$ 240,540	\$ -	\$ 240,540
Construction	1,921,500	782,139	2,703,639	1,477,130	1,226,509
Furniture, Fix & Equipment	256,000	(46,000)	210,000	117	209,883
Architect	307,750	(20,460)	287,290	211,559	75,731
Roof Reconstruction	-	181,276	181,276	158,506	22,770
Contracted Services	-	5,000	5,000	2,390	2,610
Medical Equip - CFMF Grant	-	40,000	40,000	-	40,000
<b>TOTAL</b>	<b>\$ 2,715,254</b>	<b>\$ 952,491</b>	<b>\$ 3,667,745</b>	<b>\$ 1,849,702</b>	<b>\$ 1,818,043</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**5) 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:  
 FY14-15: \$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: FY14-15

<b>FUNDING SOURCE</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>REVENUE AS OF JUNE 30, 2014</b>	<b>OVER / (UNDER) BUDGET</b>
Installment Loan Proceeds	\$ 10,000,000	\$ -	\$ 10,000,000	\$ 8,920,000	\$ (1,080,000)
Premium on Debt	-	-	-	714,917	714,917
<b>TOTAL</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 9,634,917</b>	<b>\$ (365,083)</b>

<b>USE OF FUNDS</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>EXPENSE AS OF JUNE 30, 2014</b>	<b>AVAILABLE</b>
John Sawyer Architects	\$ 692,000	\$ 175,000	\$ 867,000	\$ 557,126	\$ 309,874
Hazardous Material Mitigation	10,000	201,230	211,230	192,824	18,406
Construction/Renovation	8,543,000	(376,230)	8,166,770	3,720	8,163,050
Furniture, Fixture & Equipment	755,000	-	755,000	20,049	734,951
Bond Service Charge	-	-	-	125,337	(125,337)
<b>TOTAL</b>	<b>\$ 10,000,000</b>	<b>\$ -</b>	<b>\$ 10,000,000</b>	<b>\$ 899,056</b>	<b>\$ 9,100,944</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**ENVIRONMENTAL MANAGEMENT CAPITAL PROJECTS**

**6) 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. An additional \$1,661,000 is budgeted for this project in FY14-15.

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: FY14-15

FUNDING SOURCE	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	REVENUE AS OF JUNE 30, 2014	OVER / (UNDER) BUDGET
Transfer In from Envir. Mgmt. Fund	2,300,000	1,239,000	3,539,000	3,539,000	-
Interest	\$ -	\$ -	\$ -	\$ 8,130	\$ 8,130
<b>TOTAL</b>	<b>\$ 2,300,000</b>	<b>\$ 1,239,000</b>	<b>\$ 3,539,000</b>	<b>\$ 3,547,130</b>	<b>\$ 8,130</b>

USE OF FUNDS	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	EXPENSE AS OF JUNE 30, 2014	AVAILABLE
Construction	\$ 1,550,000	\$ 1,321,584	\$ 2,871,584	\$ 2,662,268	\$ 209,316
Design / Permitting	300,000	(32,084)	267,916	260,000	7,916
Engineering	450,000	(50,500)	399,500	383,203	16,297
<b>TOTAL</b>	<b>\$ 2,300,000</b>	<b>\$ 1,239,000</b>	<b>\$ 3,539,000</b>	<b>\$ 3,305,471</b>	<b>\$ 233,529</b>

**7) 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.

Relates to Strategic Focus Area: Intelligent Growth and Economic Development  
 Strategic Objective: Build and Maintain Infrastructure.  
 Impact on Operating Expenses:  
     FY14-15: \$0  
     Future Years: \$0  
 Responsible Department: Environmental Management  
 Estimated Completion Date: On-going

FUNDING SOURCE	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	REVENUE AS OF JUNE 30, 2014	OVER / (UNDER) BUDGET
Transfer In from Envir. Mgmt. Fund	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -
Interest	-	-	-	414	414
<b>TOTAL</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 250,414</b>	<b>\$ 414</b>

USE OF FUNDS	ORIGINAL BUDGET	TRANSFERS	REVISED BUDGET	EXPENSE AS OF JUNE 30, 2014	AVAILABLE
Design/Engineering	\$ 250,000	\$ -	\$ 250,000	\$ 196,864	\$ 53,136
<b>TOTAL</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 196,864</b>	<b>\$ 53,136</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECTS**

**8) Leachate Treatment System Upgrade**

Relates to Strategic Focus Area: Intelligent Growth and Economic Development

Strategic Objective: Build and Maintain Infrastructure.

Impact on Operating Expenses:

FY14-15: \$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. An additional \$1.75 million is budgeted for this project in FY14-15.

<b>FUNDING SOURCE</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>REVENUE AS OF JUNE 30, 2014</b>	<b>OVER / (UNDER) BUDGET</b>
Transfer In from Envir. Mgmt. Fund Interest	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -
				532	532
<b>TOTAL</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,532</b>	<b>\$ 532</b>

<b>USE OF FUNDS</b>	<b>ORIGINAL BUDGET</b>	<b>TRANSFERS</b>	<b>REVISED BUDGET</b>	<b>EXPENSE AS OF JUNE 30, 2014</b>	<b>AVAILABLE</b>
Design/Engineering	\$ 400,000	\$ -	\$ 400,000	\$ 98,625	\$ 301,375
	100,000	-	100,000	-	100,000
<b>TOTAL</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 98,625</b>	<b>\$ 401,375</b>

**NON-COUNTY MANAGED  
CAPITAL IMPROVEMENT PROGRAM PROJECTS**

PROJECT:	APPROVED FUNDS JUNE 30, 2014	COUNTY FUNDS COMMITTED	OTHER FUNDS COMMITTED	EXPENSE AS OF JUNE 30, 2014	NHC DEBT SERVICE IMPACT FY14-15	PROJECTED COMPLETION DATE
<i>PUBLIC SCHOOL CAPITAL PROJECTS:</i>						
\$123 MILLION SCHOOL BONDS PROJECTS	\$ 134,897,351	\$ 125,129,300	\$ 9,768,051	\$ 134,897,351	\$ 19,060,645	Closed
PUBLIC SCHOOL BUILDING CAPITAL FUND	12,295,207	-	12,295,207	8,532,664	-	Ongoing
QUALIFIED SCHOOL CONSTRUCTION BONDS	4,937,808	4,937,808	-	4,937,808	536,372	Closed
<i>CAPE FEAR COMMUNITY COLLEGE CAPITAL PROJECTS:</i>						
\$164 MILLION CFCC BOND PROJECTS	\$ 164,000,000	\$ 164,000,000	-	\$ 108,707,827	\$ 14,569,817	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 \$308,179,997 as of June 30, 2014 and estimates \$283,589,997 will be outstanding as of June 30, 2015. Of the total bonded debt amounts on the following page, \$156,562,826 is the General Fund general obligation debt as of June 30, 2014 and \$146,106,821 is general obligation debt estimated as of June 30, 2015. 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 \$94,983,933 as of June 30, 2014 and estimates \$83,361,521 will be outstanding as of June 30, 2015. 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.

**LEGAL DEBT MARGIN**

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, 2014 (Actual)**

<b>Total Assessed Valuation:</b>		<b>\$ 29,714,634,628</b>
<b>Legal Debt Limit (8% of Assessed Valuation):</b>		<b>\$ 2,377,170,770</b>
<b>Gross Debt:</b>		
Total Bonded Debt:	\$ 308,179,997	
Total Installment Debt:	94,983,933	
Authorized and Unissued Bonds (1):		
CFCC General Obligation	<u>40,000,000</u>	
<b>Total Gross Debt:</b>		<b>\$ 443,163,930</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>\$ 385,619,330</b>
<b>Legal Debt Margin for New Hanover County as of June 30, 2014 (Actual):</b>		<b>\$ 1,991,551,440</b>

**Computation of Legal Debt Margin June 30, 2015 (Estimated)**

<b>Total Assessed Valuation:</b>		<b>\$ 29,469,476,000</b>
<b>Legal Debt Limit (8% of Assessed Valuation):</b>		<b>\$ 2,357,558,080</b>
<b>Gross Debt:</b>		
Total Bonded Debt:	\$ 283,589,997	
Total Installment Debt:	83,361,521	
Authorized and Unissued Bonds (1):		
CFCC General Obligation	<u>40,000,000</u>	
<b>Total Gross Debt:</b>		<b>\$ 406,951,518</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>15,609,000</u>	
<b>Total Deductions from Gross Debt:</b>		<b>\$ 55,609,000</b>
<b>Total Amount of Debt Applicable to Debt Limit (Net Debt):</b>		<b>\$ 351,342,518</b>
<b>Legal Debt Margin for New Hanover County as of June 30, 2015 (Estimated):</b>		<b>\$ 2,006,215,562</b>

**NEW HANOVER COUNTY BONDED DEBT OUTSTANDING**

<b>BONDED DEBT OUTSTANDING</b>	<b>ACTUAL JUNE 30, 2014</b>	<b>ESTIMATED JUNE 30, 2015</b>
<b>GENERAL FUND:</b>		
CFCC 2005 General Obligation Bonds (Refunding)	4,617,579	3,690,609
CFCC 2009A General Obligation Bonds (Refunding)	6,460,247	5,536,212
CFCC 2010 General Obligation Bonds (\$36.715 million issued)	26,705,000	23,365,000
CFCC 2010 General Obligation Bonds RZEDB (\$30 million issued)	30,000,000	30,000,000
2008 Parks and Recreation Bonds (\$18 million issued)	14,250,000	13,500,000
2010 Parks and Recreation Bonds (\$16.315 million issued)	13,870,000	13,055,000
CFCC 2013A General Obligation Bonds (\$54 million issued)	54,000,000	51,250,000
CFCC 2013C General Obligation Bonds (refunding)	6,660,000	5,710,000
<b>TOTAL BONDED DEBT -- GENERAL FUND</b>	<b>\$ 156,562,826</b>	<b>\$ 146,106,821</b>
<b>PUBLIC SCHOOLS FUND:</b>		
2005 General Obligation Bonds (Refunding)	3,402,421	2,719,391
2006 General Obligation Bonds (\$30 million issued)	10,500,000	9,000,000
2007 General Obligation Bonds (\$50 million issued)	15,000,000	12,500,000
2009 General Obligation Bonds (\$43 million issued)	37,000,000	35,500,000
2009A General Obligation Bonds (Refunding)	29,894,750	25,618,785
2013B General Obligation Bonds (Refunding)	30,870,000	30,480,000
2013C General Obligation Bonds (Refunding)	24,950,000	21,665,000
<b>TOTAL BONDED DEBT -- PUBLIC SCHOOLS FUND</b>	<b>\$ 151,617,171</b>	<b>\$ 137,483,176</b>
<b>TOTAL BONDED DEBT</b>	<b>\$ 308,179,997</b>	<b>\$ 283,589,997</b>

**NEW HANOVER COUNTY INSTALLMENT DEBT OUTSTANDING**

<b>INSTALLMENT DEBT OUTSTANDING</b>	<b>ACTUAL JUNE 30, 2014</b>	<b>ESTIMATED JUNE 30, 2015</b>
<b>GENERAL FUND:</b>		
COPS Refunding 2005A-1997 COPS	\$ 1,425,600	\$ 1,089,000
COPS Refunding 2005A-1997 COPS	1,555,200	1,188,000
COPS Refunding 2005B-2001 COPS	16,155,000	12,890,000
138 N. 4th Street	283,910	207,784
2010 Limited Obligation Bonds Refunding-2000 COPS	7,003,669	5,986,197
2010 Limited Obligation Bonds Refunding-2001 COPS	12,617,239	12,617,239
2010 Limited Obligation Bonds Refunding-Airport Customs Building	1,383,945	1,182,890
2010 Limited Obligation Bonds Refunding-PSTC	1,001,116	888,177
2010 Limited Obligation Bonds Refunding-Jail Land	3,171,451	2,881,677
2010 Limited Obligation Bonds Refunding-Government Center	1,793,589	1,273,901
2010 Limited Obligation Bonds Refunding-800 mhz	1,670,605	857,447
COPS Refunding 2005A-1997 COPS <sup>1,2</sup>	3,369,600	2,574,000
2012 Limited Obligation Bonds Refunding-Admin Annex	2,800,000	2,465,000
2012 Limited Obligation Bonds (Brookfield/Brierwood, Middle Sound, Kings Grant) <sup>1,2</sup>	14,175,000	13,035,000
2014A Limited Obligation Bonds-320 Chestnut Street	8,920,000	8,475,000
2014A Limited Obligation Bonds-Cobb Annex	3,695,000	3,515,000
2014B Limited Obligation Bonds-Airport Rental Car Facility	4,570,000	4,270,000
<b>TOTAL INSTALLMENT DEBT -- GENERAL FUND</b>	<b>\$ 85,590,924</b>	<b>\$ 75,396,312</b>
<b>PUBLIC SCHOOLS FUND:</b>		
2010 Qualified School Construction Bonds	3,776,404	3,448,021
<b>TOTAL INSTALLMENT DEBT -- PUBLIC SCHOOLS FUND</b>	<b>\$ 3,776,404</b>	<b>\$ 3,448,021</b>
<b>SPECIAL FIRE DISTRICT:</b>		
2010 Limited Obligation Bonds Refunding-Murrayville Fire Station	\$ 2,089,520	\$ 1,898,602
2010 Limited Obligation Bonds Refunding-PSTC	1,001,116	888,177
2012 Limited Obligation Bonds Refunding-Federal Point Fire Station	560,000	495,000
<b>TOTAL INSTALLMENT DEBT -- SPECIAL FIRE DISTRICT</b>	<b>\$ 3,650,636</b>	<b>\$ 3,281,779</b>
<b>ENVIRONMENTAL MANAGEMENT FUND:</b>		
COPS Refunding 2005A-1997 COPS	\$ 129,600	\$ 99,000
2010 Limited Obligation Bonds Refunding-2000 COPS	392,750	335,692
Compactor & Articulated Truck	431,497	122,228
Bulldozer, Loader, Roll-Off Truck	1,012,122	678,489
<b>TOTAL INSTALLMENT DEBT -- ENVIRONMENT. MGT. FUND</b>	<b>\$ 1,965,969</b>	<b>\$ 1,235,409</b>
<b>TOTAL INSTALLMENT DEBT</b>	<b>\$ 94,983,933</b>	<b>\$ 83,361,521</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 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
<b>BONDED:</b>						
CFCC 2004 General Obligation Bonds (Refunding)	1,181,305	0	0	0	0	0
CFCC 2005 General Obligation Bonds (Refunding)	1,192,389	1,146,329	1,100,613	1,530,244	1,460,425	0
CFCC 2009A General Obligation Bonds (Refunding)	1,252,778	1,208,309	1,163,062	774,901	746,647	717,526
CFCC 2010 General Obligation Bonds (\$70 million issued)	6,149,491	6,047,353	5,924,286	5,799,022	5,673,776	5,522,619
CFCC 2013A General Obligation Bonds (\$54 million issued)	1,723,616	5,130,000	4,992,500	4,882,500	4,745,000	4,607,500
CFCC 2013 General Obligation Bonds (Refunding)	0	1,037,827	989,586	1,254,605	1,232,671	1,483,856
CFCC General Obligation Bonds (\$40 million authorized) Sept 2014	P	744,913	3,375,775	3,337,675	3,290,050	3,232,900
Total Bonded Debt Service - General Fund-CFCC	<u>11,499,578</u>	<u>15,314,730</u>	<u>17,545,821</u>	<u>17,578,947</u>	<u>17,148,569</u>	<u>15,564,401</u>
Principal portion of General Fund Bonded Debt-CFCC	6,051,669	8,891,005	10,744,703	11,136,558	11,135,883	10,008,863
Interest portion of General Fund Bonded Debt-CFCC	5,447,909	6,423,725	6,801,118	6,442,389	6,012,686	5,555,538
	<u>11,499,578</u>	<u>15,314,730</u>	<u>17,545,821</u>	<u>17,578,947</u>	<u>17,148,569</u>	<u>15,564,401</u>
Parks and Recreation Bonds 2008 (\$18 million issued)	1,354,575	1,317,075	1,290,825	1,262,700	1,234,575	1,204,575
Parks and Recreation Bonds 2010 (\$17.5 million issued)	1,472,847	1,446,685	1,417,853	1,387,241	1,355,437	1,319,744
Total Bonded Debt Service - General Fund-Parks	<u>2,827,422</u>	<u>2,763,760</u>	<u>2,708,678</u>	<u>2,649,941</u>	<u>2,590,012</u>	<u>2,524,319</u>
Principal portion of General Fund Bonded Debt-Parks	1,565,000	1,565,000	1,565,000	1,565,000	1,565,000	1,565,000
Interest portion of General Fund Bonded Debt-Parks	1,262,422	1,198,760	1,143,678	1,084,941	1,025,012	959,319
	<u>2,827,422</u>	<u>2,763,760</u>	<u>2,708,678</u>	<u>2,649,941</u>	<u>2,590,012</u>	<u>2,524,319</u>
Total Bonded Debt Service - General Fund	<u>\$14,327,001</u>	<u>\$18,078,490</u>	<u>\$20,254,499</u>	<u>\$20,228,888</u>	<u>\$19,738,581</u>	<u>\$18,088,720</u>
Principal portion of General Fund Bonded Debt	7,616,669	10,456,005	12,309,703	12,701,558	12,700,883	11,573,863
Interest portion of General Fund Bonded Debt	6,710,333	7,622,485	7,944,796	7,527,329	7,037,698	6,514,857
	<u>\$14,327,001</u>	<u>\$18,078,490</u>	<u>\$20,254,499</u>	<u>\$20,228,887</u>	<u>\$19,738,581</u>	<u>\$18,088,720</u>
<b>INSTALLMENT:</b>						
2005A Certificates of Participation-Refunding-Library/Admin Bldg, LE Facility, School/Park Land Purchase	807,433	807,990	806,702	808,264	806,654	0
2005B Certificates of Participation-Refunding-Airlie Gardens, Judicial Building, Wilmington-Hanby Beach	4,159,500	3,991,125	3,818,125	3,645,625	3,473,625	3,233,875
138 North Fourth Street	89,700	89,700	89,700	89,700	44,598	0
911 Equipment-Radios	186,048	0	0	0	0	0
2010 Refunding LOBS-2000 COPS-Airlie Gardens, Judicial Building, Wilmington-Hanby Beach	1,399,070	1,343,925	1,288,624	1,221,711	1,159,812	1,094,053
2010 Refunding LOBS-2001 COPS-Jail, Parking Deck, Library	609,572	615,297	620,037	626,016	630,912	634,682
2010 Refunding LOBS-Airport Customs Building	264,511	255,776	246,815	235,328	224,874	213,690
2010 Refunding LOBS-Public Safety Training Center	157,177	152,396	147,474	141,152	135,395	129,212
2010 Refunding LOBS-Jail Expansion Land	437,666	425,720	413,360	397,476	382,982	367,331
2010 Refunding LOBS-Government Center	611,050	587,789	564,062	533,658	255,712	0
2010 Refunding LOBS-800 mhz System	906,263	870,526	834,158	50,194	0	0
2012 Refunding LOBS-COPS2003-Administration Annex Building	444,100	424,000	412,350	394,250	379,725	358,900
320 Chestnut Street Renovation	P	701,321	850,982	841,382	831,982	812,581
Cobb Judicial Annex Repair	P	459,664	338,569	334,769	334,069	326,269
Marquis Hills	P	0	0	0	861,459	769,695
Heritage Park	P	0	0	438,975	392,214	386,489
Airport Rental Car Facility	P	265,451	427,959	426,479	424,344	415,639
Capital Improvements and Equipment	P	0	768,100	1,536,199	1,536,199	1,216,386
2005A Certificates of Participation - Refunding-Sewer Projects <sup>1</sup>	912,750	913,380	911,924	913,689	911,869	0
2012 Refunding LOBS-COPS2003-Water/Sewer	1,724,800	1,667,500	1,610,050	1,557,800	1,500,775	1,439,350
Total Installment Debt Service - General Fund	<u>\$14,136,076</u>	<u>\$14,530,733</u>	<u>\$14,902,212</u>	<u>\$14,180,431</u>	<u>\$13,931,481</u>	<u>\$11,051,414</u>
Principal portion of General Fund Installment Debt	10,403,732	10,932,420	11,638,853	11,198,637	10,937,000	8,730,172
Interest portion of General Fund Installment Debt	3,732,344	3,598,314	3,263,359	2,981,795	2,994,481	2,321,242
	<u>\$14,136,076</u>	<u>\$14,530,733</u>	<u>\$14,902,212</u>	<u>\$14,180,431</u>	<u>\$13,931,481</u>	<u>\$11,051,414</u>
<b>Total Debt Service - General Fund</b>	<b><u>\$28,463,076</u></b>	<b><u>\$32,609,222</u></b>	<b><u>\$35,156,710</u></b>	<b><u>\$34,409,319</u></b>	<b><u>\$33,670,062</u></b>	<b><u>\$29,140,135</u></b>
<b>PUBLIC SCHOOLS FUND</b>						
<b>BONDED:</b>						
2004 General Obligation Bonds (Refunding)	4,157,521	0	0	0	0	0
2005 General Obligation Bonds (Refunding)	878,602	844,662	810,976	1,127,547	1,076,102	0
2006 General Obligation Bonds (\$15 million fixed issued)	1,148,064	810,000	780,000	0	0	0
2006 General Obligation Bonds (\$15 million variable issued)	1,130,000	1,100,000	1,070,000	1,040,000	1,010,000	980,000
2007 General Obligation Bonds (\$50 million fixed issue)	4,092,500	3,125,000	3,025,000	2,925,000	2,825,000	2,700,000
2009 General Obligation Bonds (Refunding)	5,797,222	5,591,441	5,382,063	3,585,849	3,455,103	3,320,349
2009 General Obligation Bonds (\$43 million issued)	3,045,000	3,000,000	2,955,000	2,910,000	2,865,000	2,820,000
2013 General Obligation Bonds (Refunding)	0	973,575	981,765	1,733,272	1,698,355	1,663,694
2013 General Obligation Bonds (Refunding)	0	3,615,967	3,450,172	4,561,957	4,624,584	5,976,205
2016 General Obligation Bonds (\$52 million) Issue 2016	P	0	824,154	4,261,102	4,234,458	4,202,039
2018 General Obligation Bonds (\$37 million) Issue 2018	P	0	0	0	652,854	3,163,739
2019 General Obligation Bonds (\$49 million) Issue 2019	P	0	0	0	0	888,004
2020 General Obligation Bonds (\$22 million) Issue 2020	P	0	0	0	0	0
Total Bonded Debt Service - Public Schools Fund	<u>\$20,248,909</u>	<u>\$19,060,645</u>	<u>\$19,279,129</u>	<u>\$22,144,727</u>	<u>\$22,441,455</u>	<u>\$25,714,030</u>
Principal portion of Public Schools Fund Bonded Debt	13,423,331	14,133,995	14,010,297	16,518,442	16,614,117	18,851,137
Interest portion of Public Schools Fund Bonded Debt	6,825,577	4,926,650	5,268,832	5,626,285	5,827,337	6,862,893
	<u>\$20,248,909</u>	<u>\$19,060,645</u>	<u>\$19,279,129</u>	<u>\$22,144,727</u>	<u>\$22,441,455</u>	<u>\$25,714,030</u>

## NEW HANOVER COUNTY DEBT SERVICE FOR NEXT FIVE YEARS

PUBLIC SCHOOLS FUND (CONTINUED)		FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
<b>INSTALLMENT:</b>							
2010 QSCB's		\$554,860	\$536,372	\$517,885	\$499,397	\$480,909	\$462,421
Capital Improvements and Equipment	P		\$295,282	\$590,564	\$590,564	\$590,564	\$590,564
Total Installment Debt Service - Public Schools Fund		\$554,860	\$831,654	\$1,108,449	\$1,089,961	\$1,071,473	\$1,052,985
Principal portion of Public Schools Fund Installment Debt							
		328,383	586,738	855,835	870,490	885,553	901,034
Interest portion of Public Schools Fund Installment Debt							
		226,477	244,917	252,614	219,470	185,920	151,951
		\$554,860	\$831,654	\$1,108,449	\$1,089,961	\$1,071,473	\$1,052,985
<b>Total Debt Service - Public Schools Fund</b>		<b>\$20,803,770</b>	<b>\$19,892,299</b>	<b>\$20,387,578</b>	<b>\$23,234,688</b>	<b>\$23,512,928</b>	<b>\$26,767,015</b>
<b>SPECIAL FIRE DISTRICT</b>							
<b>INSTALLMENT:</b>							
2010 Refunding LOBS-Public Safety Training Center		157,177	152,396	147,474	141,152	135,395	129,212
2010 Refunding LOBS-Murrayville Fire Station		288,358	280,487	272,344	261,878	252,329	242,017
2012 Refunding LOBS-COPS2003		88,850	82,850	81,550	79,925	77,975	70,800
Fire Engine/Fire Tankers (2)		322,244	0	0	0	0	0
Capital Improvements and Equipment	P	0	135,303	270,606	270,606	230,330	190,054
<b>Total Debt Service - Special Fire District</b>		<b>\$856,629</b>	<b>\$651,036</b>	<b>\$771,974</b>	<b>\$753,561</b>	<b>\$696,029</b>	<b>\$632,084</b>
Principal portion of Special Fire District Installment Debt							
		694,558	489,225	612,765	614,013	576,916	533,753
Interest portion of Special Fire District Installment Debt							
		162,071	161,811	159,210	139,548	119,114	98,331
		\$856,629	\$651,036	\$771,974	\$753,561	\$696,029	\$632,084
<b>ENVIRONMENTAL MANAGEMENT</b>							
<b>INSTALLMENT:</b>							
2005A Certificates of Participation - Refunding - Scrapper Pan-Landfill		35,106	35,130	35,074	35,142	35,072	0
2010 Refunding LOBS-2000 COPS-Baghouses-WASTEC		78,457	75,364	72,263	68,511	65,040	61,352
Compactor 826G-Landfill		251,434	251,434	0	0	0	0
Articulated Dump Truck-Landfill		62,086	62,086	62,086	62,086	0	0
Bulldozer, Loader, and Roll-Off Truck	P	184,476	368,952	368,952	184,476	0	0
Total Installment Debt Service - Environmental Management Fund		\$611,559	\$792,966	\$538,375	\$350,215	\$100,112	\$61,352
Principal portion of Environmental Management Installment Debt							
		563,865	745,826	506,794	332,387	89,271	54,117
Interest portion of Environmental Management Installment Debt							
		47,694	47,140	31,581	17,827	10,841	7,235
		\$611,559	\$792,966	\$538,375	\$350,215	\$100,112	\$61,352
<b>Total Debt Service - Environmental Management Fund</b>		<b>\$611,559</b>	<b>\$792,966</b>	<b>\$538,375</b>	<b>\$350,215</b>	<b>\$100,112</b>	<b>\$61,352</b>
<b>Total Debt Service - All Funds</b>		<b>\$50,735,033</b>	<b>\$53,945,523</b>	<b>\$56,854,637</b>	<b>\$58,747,783</b>	<b>\$57,979,130</b>	<b>\$56,600,585</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.

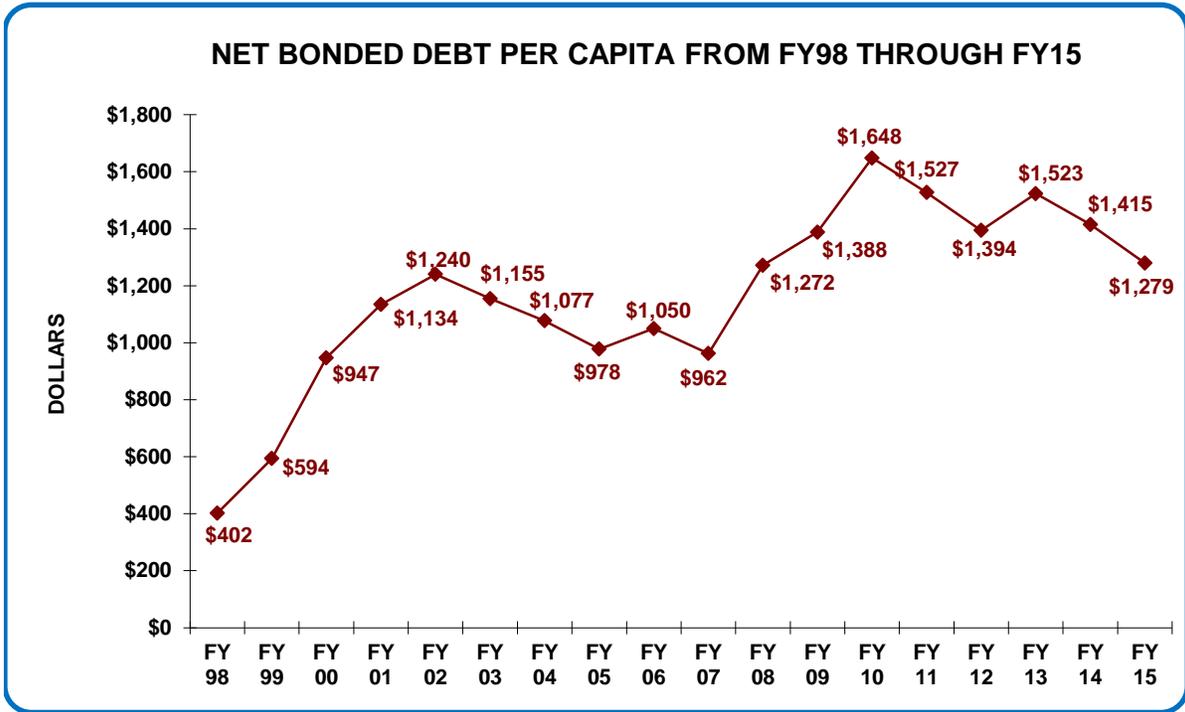
**NEW HANOVER COUNTY RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA**

<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	-	325,564,997	1.13%	1,523
2014 <sup>2</sup>	217,844	29,714,634,628	308,179,997	-	308,179,997	1.04%	1,415
2015	221,812	29,469,476,000	283,589,997	-	283,589,997	0.96%	1,279

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

<sup>2</sup>Taxable Property Assessed Value larger due to Tax and Tag Program

NEW HANOVER COUNTY  
NET BONDED DEBT PER CAPITA





**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 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	2	2.00	2	2.00	2	2.00
Community Relations Coordinator	1	1.00	n/a	n/a	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	1	1.00	n/a	n/a	n/a	n/a
Media Production Specialist	2	2.00	n/a	n/a	n/a	n/a
Public Affairs Manager	1	1.00	n/a	n/a	n/a	n/a
Strategy/Policy Development Coordinator	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>12</b>	<b>12.00</b>	<b>7</b>	<b>7.00</b>	<b>7</b>	<b>7.00</b>
<b>BOARD OF ELECTIONS:</b>						
Elections Compliance Specialist	n/a	n/a	n/a	n/a	1	1.00
Elections Director	1	1.00	1	1.00	1	1.00
Elections Program Coordinator	1	1.00	1	1.00	1	1.00
Elections System Specialist	1	1.00	1	1.00	1	1.00
Elections Specialist	<u>3</u>	<u>3.00</u>	<u>3</u>	<u>3.00</u>	<u>2</u>	<u>1.75</u>
	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>6.00</b>	<b>6</b>	<b>5.75</b>
<b>BUDGET:</b>						
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	1	1.00	1	1.00	1	1.00
Special Projects Officer	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>5</b>	<b>5.00</b>	<b>5</b>	<b>5.00</b>	<b>5</b>	<b>5.00</b>
<b>COMMUNITY JUSTICE SERVICES:</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
Director	1	1.00	1	1.00	1	1.00
Family Therapist	1	1.00	1	1.00	1	1.00
Intervention Specialist	2	2.00	1	1.00	1	1.00
Support Services Coordinator	1	1.00	1	1.00	1	1.00
Drug Treatment Court Specialist	1	1.00	1	1.00	1	1.00
DWI Treatment Court Coordinator	1	1.00	1	1.00	1	1.00
Fiscal Support Technician	1	0.75	n/a	n/a	n/a	n/a
License Clinical Therapist - Zone 1	1	1.00	1	1.00	1	1.00
License Clinical Therapist - Zone 2	2	2.00	2	2.00	2	2.00
Pretrial Release Coordinator	2	2.00	3	3.00	4	4.00
Pretrial Release Specialist	1	1.00	n/a	n/a	n/a	n/a
Program Assistant	3	3.00	4	4.00	4	4.00
Program Coordinator	2	2.00	2	2.00	2	2.00
Program Manager	3	3.00	3	3.00	3	3.00
Youth Empowerment Services Program Manager	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>n/a</u>	<u>n/a</u>
	<b>25</b>	<b>24.75</b>	<b>24</b>	<b>24.00</b>	<b>24</b>	<b>24.00</b>
<b>COOPERATIVE EXTENSION:</b>						
Administrative Support Assistant	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>0.63</u>
	<b>n/a</b>	<b>n/a</b>	<b>1</b>	<b>1.00</b>	<b>1</b>	<b>0.63</b>
<b>DEVELOPMENT SERVICES:</b>						
Development Services Director	1	1.00	1	1.00	n/a	n/a
Administrative Support Supervisor	1	1.00	1	1.00	n/a	n/a
Administrative Support Technician	<u>10</u>	<u>10.00</u>	<u>8</u>	<u>8.00</u>	<u>n/a</u>	<u>n/a</u>
	<b>12</b>	<b>12.00</b>	<b>10</b>	<b>10.00</b>	<b>n/a</b>	<b>n/a</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)	1	1.00	n/a	n/a	n/a	n/a
911 Quality Specialist	n/a	n/a	1	1.00	n/a	n/a
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	5	5.00	4	4.00	4	4.00
911 Trainer	1	1.00	1	1.00	1	1.00
911 QC Specialist	n/a	n/a	n/a	n/a	1	1.00
PS Data Analyst	n/a	n/a	1	1.00	1	1.00

**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
Telecommunicator	58	57.60	68	68.00	68	67.60
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>71</b>	<b>70.60</b>	<b>81</b>	<b>81.00</b>	<b>81</b>	<b>80.60</b>
<b>ENGINEERING &amp; PUBLIC SERVICES:</b>						
<b>Engineering:</b>						
Project Engineer, Chief	2	2.00	1	1.00	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	1	1.00	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	n/a	n/a	n/a	n/a
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>11</b>	<b>11.00</b>	<b>10</b>	<b>10.00</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	1	1.00	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	1	1.00
Fiscal Support Specialist	1	1.00	1	1.00	2	2.00
Fiscal Support Technician	6	6.00	6	6.00	6	6.00
Payroll Administration Specialist	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<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	<u>2</u>	<u>2.00</u>	<u>2</u>	<u>2.00</u>	<u>2</u>	<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	n/a	n/a	n/a	n/a
Administrative Support Manager	n/a	n/a	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	22	22.00	22	22.00	20	20.00
Audiologist	n/a	n/a	1	1.00	1	0.65
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	8	7.55	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 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	3	3.00	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	14	14.00	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	n/a	n/a	n/a	n/a
Physician Extender	2	2.00	2	2.00	2	2.00
Program Assistant	4	4.00	5	4.50	5	4.50
Program Coordinator	2	1.50	2	1.50	2	1.50
Public Health Nurse	56	53.10	59	54.90	60	57.45

**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
Public Health Nurse Supervisor	5	5.00	4	4.00	4	4.00
Social Work Supervisor	1	1.00	1	1.00	1	1.00
Social Worker	6	5.80	6	5.80	5.00	4.80
Vector Control Operator	2	2.00	2	2.00	2	2.00
Vector Control Operator, Senior	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>184</b>	<b>178.35</b>	<b>187</b>	<b>179.65</b>	<b>185</b>	<b>178.85</b>
<b>HUMAN RESOURCES:</b>						
Administrative Support Technician	1	0.50	1	0.50	1	1.00
Community Relations Coordinator	1	1.00	n/a	n/a	n/a	n/a
Human Resources Analyst	1	1.00	1	1.00	2	2.00
Human Resources Analyst, Senior	2	2.00	2	2.00	1	1.00
Human Resources Director	1	1.00	1	1.00	1	1.00
Human Resources Technician	2	2.00	n/a	n/a	n/a	n/a
Human Resources Specialist	n/a	n/a	3	3.00	3	3.00
Human Resources/Community Relations Manager	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>9</b>	<b>8.50</b>	<b>9</b>	<b>8.50</b>	<b>9</b>	<b>9.00</b>
<b>INFORMATION TECHNOLOGY:</b>						
Administrative Support Technician	n/a	n/a	1	1.00	1	1.00
Computer Operations Coordinator	1	1.00	n/a	n/a	n/a	n/a
Information Systems Service Coordinator	1	1.00	1	1.00	1	1.00
Information Systems Support Analyst	11	11.00	12	12.00	13	13.00
Information Systems Support Specialist	7	7.00	7	7.00	6	6.00
Information Systems Support Specialist, Sr	1	1.00	1	1.00	1	1.00
Information Systems Technician	2	2.00	n/a	n/a	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 Manager	n/a	n/a	n/a	n/a	1	1.00
Information Technology Supervisor	4	4.00	3	3.00	3	3.00
Network Administrator	4	4.00	3	3.00	4	4.00
Programmer/Analyst	1	1.00	n/a	n/a	n/a	n/a
Systems Analyst, Sr.	<u>1</u>	<u>1.00</u>	<u>4</u>	<u>4.00</u>	<u>2</u>	<u>2.00</u>
	<b>35</b>	<b>35.00</b>	<b>34</b>	<b>34.00</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	1.00	1	1.00	1	1.00
Administrative Support Assistant	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>11</b>	<b>11.00</b>	<b>11</b>	<b>11.00</b>	<b>11</b>	<b>11.00</b>
<b>LIBRARY:</b>						
Administrative Support Specialist	1	1.00	1	1	1	1.00
Administrative Support Technician	1	1.00	1	1	n/a	n/a
Librarian	7	7.00	8	8	9	9.00
Librarian, Senior	5	5.00	3	3	3	3.00
Librarian, Supervisor	2	2.00	4	4	4	4.00
Library Assistant	12	12.00	15	13.5	16	14.50
Library Associate	14	12.75	13	11.63	12	11.60
Library Director	1	1.00	1	1	1	1.00
Library Director, Assistant	1	1.00	1	1	1	1.00
Program Manager	<u>1</u>	<u>0.80</u>	<u>1</u>	<u>0.63</u>	<u>1</u>	<u>0.80</u>
	<b>45</b>	<b>43.55</b>	<b>48</b>	<b>44.76</b>	<b>48</b>	<b>45.90</b>
<b>MUSEUM:</b>						
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Support Technician	n/a	n/a	n/a	n/a	1	0.75
Collections Assistant	n/a	n/a	1	1.00	n/a	n/a
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	3	3.00	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	n/a	n/a	n/a	n/a
Public Relations Specialist	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>14</b>	<b>14.00</b>	<b>15</b>	<b>15.00</b>	<b>15</b>	<b>14.75</b>
<b>NHC-TV &amp; PUBLIC AFFAIRS:</b>						
Media Productions Coordinator	n/a	n/a	1	1.00	1	1.00

**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
Media Productions Specialist	n/a	n/a	2	2.00	2	2.00
Public Affairs Manager	n/a	n/a	1	1.00	1	1.00
Public Information Officer	n/a	n/a	1	1.00	1	1.00
Web Administrator	<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>6</b>	<b>6.00</b>	<b>6</b>	<b>6.00</b>

**PARKS, GARDENS, SENIOR RESOURCE CENTER:**

*(new dept created 2009)*

Administrative Support Assistant	1	1.00	1	1.00	n/a	n/a
Administrative Support Coordinator	n/a	n/a	n/a	n/a	1	1.00
Administrative Support Specialist	2	2.00	n/a	n/a	n/a	n/a
Administrative Support Supervisor	1	1.00	1	1.00	n/a	n/a
Administrative Support Technician	1	1.00	2	1.63	1	1.00
Development Coordinator	1	1.00	1	1.00	1	1.00
Economic Services Caseworker	1	1.00	n/a	n/a	n/a	n/a
Equipment Operator	1	1.00	1	1.00	n/a	n/a
Gardens Curator	1	1.00	n/a	n/a	n/a	n/a
Ground Maintenance Supervisor	5	5.00	6	6.00	6	6.00
Grounds Maintenance Worker	25	25.00	38	38.00	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 Assistant Director	n/a	n/a	n/a	n/a	1	1.00
Parks/Gardens Director	1	1.00	1	1.00	1	1.00
Parks/Gardens Manager	2	2.00	1	1.00	n/a	n/a
Parks/Gardens Operations Manager	1	1.00	n/a	n/a	n/a	n/a
Program Assistant	2	2.00	n/a	n/a	1	1.00
Program Coordinator	6	6.00	2	2.00	2	2.00
Program Manager	4	4.00	1	1.00	2	2.00
Senior Resource Center Manager	1	1.00	n/a	n/a	n/a	n/a
Social Worker	3	3.00	n/a	n/a	n/a	n/a
Ticket Agent	1	1.00	1	1.00	1	1.00
Trades Specialist	1	1.00	1	1.00	2	2.00
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>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
	<b>77</b>	<b>77.00</b>	<b>72</b>	<b>71.63</b>	<b>72</b>	<b>72.00</b>

**PLANNING & INSPECTIONS:**

Administrative Support Specialist	2	2.00	2	2.00	2	2.00
Administrative Support Supervisor	n/a	n/a	n/a	n/a	1	1.00
Administrative Support Technician	2	2.00	1	1.00	9	9.00
Code Enforcement Official	26	26.00	19	19.00	19	19.00
Code Enforcement Official, Chief	5	5.00	3	3.00	3	3.00
Code Enforcement Official, Senior	9	9.00	8	8.00	8	8.00
Development Services Manager	n/a	n/a	n/a	n/a	1	1.00
GIS Technician	1	1.00	1	1.00	n/a	n/a
Inspections Manager	1	1.00	1	1.00	1	1.00
Planner	2	2.00	3	3.00	3	3.00
Planner Community Development	1	1.00	1	1.00	1	1.00
Planner Subdivision Review	1	1.00	n/a	n/a	n/a	n/a
Planner, Senior	n/a	n/a	1	1.00	1	1.00
Planning/Inspections Director	1	1.00	1	1.00	1	1.00
Planning/Zoning Manager	2	2.00	2	2.00	2	2.00
Planning Specialist	1	1.00	1	1.00	2	2.00
Planning Supervisor	n/a	n/a	n/a	n/a	1	1.00
Zoning Compliance Official	4	4.00	4	4.00	4	4.00
Zoning Compliance, Chief	1	1.00	n/a	n/a	n/a	n/a
Zoning Compliance, Senior	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>n/a</u>	<u>n/a</u>
	<b>60</b>	<b>60.00</b>	<b>49</b>	<b>49.00</b>	<b>59</b>	<b>59.00</b>

**PROPERTY MANAGEMENT:**

Administrative Support Assistant	1	1.00	1	1.00	1	1.00
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Administrative Support Technician	n/a	n/a	1	1.00	1	1.00
Custodial Crew Leader	5	5.00	5	5.00	5	5.00
Custodial Superintendent	1	1.00	1	1.00	1	1.00
Custodial Supervisor	2	2.00	2	2.00	2	2.00
Custodian	25	25.00	25	25.00	24	24.00
Energy Tech	n/a	n/a	1	1.00	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
Fiscal Support Technician	1	1.00	1	1.00	1	1.00
Maintenance Assistant	2	2.00	1	1.00	1	1.00

**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
Maintenance 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	n/a	n/a	n/a	n/a
Mechanic	4	4.00	4	4.00	4	4.00
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 Specialist	13	13.00	13	13.00	14	14.00
Trades Superintendent	n/a	n/a	1	1.00	1	1.00
Trades Supervisor	2	2.00	1	1.00	1	1.00
Trades Technician	<u>8</u>	<u>8.00</u>	<u>9</u>	<u>9.00</u>	<u>9</u>	<u>9.00</u>
	<b>72</b>	<b>72.00</b>	<b>73</b>	<b>73.00</b>	<b>73</b>	<b>73.00</b>

**REGISTER OF DEEDS:**

Register of Deeds	1	1.00	1	1.00	1	1.00
Register of Deeds, Deputy	13	13.00	13	13.00	12	13.00
Register of Deeds, Assistant	2	2.00	2	2.00	3	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>17</b>	<b>17.00</b>	<b>17</b>	<b>17.00</b>	<b>17</b>	<b>17.00</b>

**SENIOR RESOURCE CENTER:**

Administrative Support Specialist	n/a	n/a	2	2.00	2	2.00
Delivery Meal Coordinator	n/a	n/a	1	1.00	n/a	n/a
Economic Services Case Worker	n/a	n/a	1	1.00	1	1.00
Home Delivered Meals Driver	n/a	n/a	1	0.63	n/a	n/a
Nutritionist	n/a	n/a	1	1.00	1	1.00
Program Assistant	n/a	n/a	2	2.00	6	4.75
Program Coordinator	n/a	n/a	5	4.50	4	4.00
Program Manager	n/a	n/a	2	2.00	2	2.00
Social Work Supervisor	n/a	n/a	1	1.00	1	1.00
Senior Resource Center Manager	n/a	n/a	1	1.00	1	1.00
Social Worker	n/a	n/a	2	2.00	2	2.00
Transportation Coordinator	n/a	n/a	1	1.00	1	1.00
Van Driver	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>0.63</u>	<u>n/a</u>	<u>n/a</u>
	<b>n/a</b>	<b>n/a</b>	<b>21</b>	<b>19.76</b>	<b>21</b>	<b>19.75</b>

**SHERIFF:**

Administrative Support Assistant	1	1.00	1	1.00	1	1.00
Administrative Support Coordinator	1	1.00	1	1.00	1	1.00
Administrative Support Specialist	2	2.00	3	3.00	3	3.00
Administrative Support Supervisor	1	1.00	2	2.00	2	2.00
Administrative Support Technician	23	23.00	23	23.00	22	22.00
Animal Control Officer	7	7.00	7	7.00	7	7.00
Animal Control Services Supervisor	1	1.00	1	1.00	1	1.00
Business Officer	1	1.00	1	1.00	n/a	n/a
Custodial Crew Leader	1	1.00	1	1.00	1	1.00
Crimes Analyst	1	1.00	1	1.00	1	1.00
Deputy Sheriff	166	166.00	191	191.00	206	206.00
Deputy Sheriff, Captain	7	7.00	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	24	24.00	24	24.00	26	26.00
Deputy Sheriff, Detective	45	45.00	45	45.00	47	47.00
Deputy Sheriff, Lieutenant	26	26.00	27	27.00	27	27.00
Deputy Sheriff, Major	2	2.00	2	2.00	2	2.00
Deputy Sheriff, Sergeant	40	40.00	39	39.00	41	41.00
Detention Officer	58	58.00	57	57.00	57	57.00
Detention Officer, Corporal	2	2.00	4	4.00	4	4.00
Detention Officer, Sergeant	2	2.00	3	3.00	3	3.00
Fiscal Support Specialist	1	1.00	1	1.00	1	1.00
Fiscal Support Technician	2	2.00	2	2.00	2	2.00
Gang Prevention & Intervention Case Manager	2	2.00	2	2.00	1	1.00
Human Resources Representative	1	1.00	1	1.00	1	1.00
Licensed Clinical Therapist	1	1.00	1	1.00	n/a	n/a
Materials Control Specialist	n/a	n/a	1	1.00	1	1.00
Program Coordinator	n/a	n/a	n/a	n/a	1	1.00
Shelter Attendant	3	3.00	3	3.00	3	3.00
Shelter Supervisor	1	1.00	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>425</b>	<b>425.00</b>	<b>455</b>	<b>455.00</b>	<b>473</b>	<b>473.00</b>

**SOCIAL SERVICES:**

Administrative Support Assistant	4	4.00	4	4.00	5	5.00
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	13	12.26	13	13.00

**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED		FY13-14 ADOPTED		FY14-15 ADOPTED	
	POSITIONS	FTE's	POSITIONS	FTE's	POSITIONS	FTE's
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	94	94.00	101	101.00	n/a	n/a
Economic Services Manager	2	2.00	2	2.00	2	2.00
Economic Services Supervisor	10	10.00	10	10.00	11	11.00
Fiscal Support Specialist	3	3.00	3	3.00	3	3.00
Fiscal Support Technician	2	2.00	2	2.00	2	2.00
Human Services Universal Caseworker	n/a	n/a	n/a	n/a	110	110.00
Information Systems Technician	1	1.00	1	1.00	1	1.00
Social Services continued:						
Paralegal	3	3.00	3	3.00	3	3.00
Planning/Business Manager	1	1.00	n/a	n/a	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	101	101.00	100	100.00
Transportation Coordinator	4	4.00	4	4.00	5	5.00
Veteran Services Officer	1	1.00	1	1.00	1	1.00
Veteran Services Specialist	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>278</b>	<b>278.00</b>	<b>289</b>	<b>288.26</b>	<b>300</b>	<b>300.00</b>
<b>TAX:</b>						
Administrative Support Coordinator	1	1.00	1	1.00	1	1.00
Administrative Support Technician	9	9.00	8	8.00	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	4.00	4	4.00	4	4.00
Fiscal Support Specialist	1	1.00	1	1.00	1	1.00
Fiscal Support Supervisor	2	2.00	2	2.00	2	2.00
Fiscal Support Technician	11	11.00	11	11.00	11	11.00
Revaluation Coordinator	n/a	n/a	1	1.00	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	n/a	n/a	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	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<b>49</b>	<b>49.00</b>	<b>48</b>	<b>48.00</b>	<b>48</b>	<b>48.00</b>
<b>GENERAL FUND TOTAL</b>	<b>1445</b>	<b>1436.75</b>	<b>1505</b>	<b>1491.56</b>	<b>1532</b>	<b>1521.23</b>
<b>ENVIRONMENTAL MANAGEMENT FUND</b>						
<b>ADMINISTRATION:</b>						
Administrative Support Specialist	1	1.00	1	1.00	1	1.00
Business Officer	1	1.00	1	1.00	1	1.00
Environmental Management Director	1	1.00	1	1.00	1	1.00
Plant Shift Supervisor	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>	<u>1</u>	<u>1.00</u>
	<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	<u>6</u>	<u>6.00</u>	<u>6</u>	<u>6.00</u>	<u>6</u>	<u>6.00</u>
	<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	<u>3</u>	<u>3.00</u>	<u>3</u>	<u>3.00</u>	<u>3</u>	<u>3.00</u>
	<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>

**NEW HANOVER COUNTY**  
**AUTHORIZED POSITIONS WITH FTE EQUIVALENCY**

	FY12-13 ADOPTED POSITIONS FTE's		FY13-14 ADOPTED POSITIONS FTE's		FY14-15 ADOPTED POSITIONS FTE's	
<b>SPECIAL FIRE SERVICE DISTRICT FUND</b>						
<b>ADMINISTRATION:</b>						
Administrative Support Specialist	1	1.00	1	1.00	n/a	n/a
Administrative Support Technician	1	1.00	1	1.00	n/a	n/a
Fire Battalion Chief	1	1.00	1	1.00	n/a	n/a
Fire Captain	1	1.00	n/a	n/a	n/a	n/a
Fire Chief	1	1.00	1	1.00	n/a	n/a
Fire Chief, Deputy	3	3.00	3	3.00	n/a	n/a
Fire Marshal, Deputy	3	3.00	3	3.00	n/a	n/a
Fire Systems Data Specialist	n/a	n/a	1	1.00	n/a	n/a
Program Assistant	n/a	n/a	2	1.50	n/a	n/a
Program 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>12</b>	<b>12.00</b>	<b>13</b>	<b>12.50</b>	<b>n/a</b>	<b>n/a</b>
<b>OPERATIONS:</b>						
Administrative Support Coordinator	n/a	n/a	n/a	n/a	1	1.00
Administrative Support Technician	n/a	n/a	n/a	n/a	1	1.00
Fire Battalion Chief	3	3.00	3	3.00	4	4.00
Fire Captain	2	2.00	3	3.00	3	3.00
Fire Chief	n/a	n/a	n/a	n/a	1	1.00
Fire Chief, Deputy	n/a	n/a	n/a	n/a	3	3.00
Fire Fighter	54	54.00	69	69.00	75	75.00
Fire Hydrant Technician	n/a	n/a	n/a	n/a	2	1.50
Fire Lieutenant	27	27.00	30	30.00	33	33.00
Fire Marshall, Deputy	n/a	n/a	n/a	n/a	3	3.00
Fire Systems Data Specialist	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>1</u>	<u>1.00</u>
	<b>86</b>	<b>86.00</b>	<b>105</b>	<b>105.00</b>	<b>127</b>	<b>126.50</b>
<b>SPECIAL FIRE SERVICE DISTRICT FUND TOTAL</b>	<b>98</b>	<b>98.00</b>	<b>118</b>	<b>117.50</b>	<b>127</b>	<b>126.50</b>
<b>TOTAL ALL FUNDS</b>	<b>1574</b>	<b>1565.75</b>	<b>1654</b>	<b>1640.06</b>	<b>1690</b>	<b>1678.73</b>



**NEW HANOVER COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ENTERPRISE & TOTAL FOR ALL BUDGETED FUNDS**

	TOTAL FOR ALL BUDGETED FUNDS		
	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED
Revenues:			
Ad Valorem Taxes	\$ 168,455,437	\$ 174,351,382	\$ 170,885,435
Sales Taxes	53,804,616	55,020,582	56,666,708
Other Taxes	7,993,287	8,423,517	7,859,122
Intergovernmental <sup>1</sup>	48,973,885	43,037,059	45,201,591
Special Assessments	309,431	2,894,325	-
Charges for Services	23,025,088	23,330,228	21,919,535
Interest on Investments	237,375	294,639	136,100
Miscellaneous <sup>1</sup>	5,822,610	2,235,037	1,513,893
Total Estimated Financial Sources	<u>\$ 308,621,729</u>	<u>\$ 309,586,769</u>	<u>\$ 304,182,384</u>
Expenditures:			
General Government	\$ 32,322,623	\$ 32,529,719	\$ 33,001,289
Human Services	52,659,109	54,527,999	59,666,574
Public Safety	67,586,423	72,082,587	74,822,385
Economic & Physical Dev'l	12,487,481	5,427,845	5,189,607
Cultural & Recreational	11,073,548	10,848,571	12,077,719
Contingencies	-	-	-
Education	70,026,998	75,539,163	81,279,914
Stormwater Drainage	-	-	-
Debt Service	49,283,961	48,666,045	53,950,440
Total Expenditures	<u>\$ 295,440,143</u>	<u>\$ 299,621,929</u>	<u>319,987,928</u>
Adjustments: <sup>2</sup>			
Other Adjustments	-	-	-
Adjustment for Rounding	-	-	-
Total Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Source (uses):			
Long-Term Debt Issued	\$ -	\$ 1,012,122	\$ 9,876,954
Transfers From Other Funds	83,151,204	87,900,363	87,172,895
Transfers to Other Funds	(91,319,910)	(88,686,332)	(94,052,427)
Appropriated Fund Balance	-	-	12,768,122
Proceeds of Refunding Bonds	20,540,000	-	-
Proceeds to Refunded Bond Escrow	2,214,014	-	-
Insurance Proceeds	29,161	46,288	40,000
Total Other Financing Source(uses)	<u>\$ 14,614,469</u>	<u>\$ 272,441</u>	<u>\$ 15,805,544</u>
Net Increase (Decrease) in Fund Balance	\$ 27,796,055	\$ 10,237,281	\$ -
Fund Balance - July 1	\$ 144,419,674	\$ 172,215,729	\$ 180,292,744
Fund Balance - June 30	<u>\$ 172,215,729</u>	<u>\$ 182,453,010</u>	<u>\$ 180,292,744</u>
Percent Change in Fund Balance	19.25%	5.94%	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		
	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED
<b>Revenues:</b>						
Ad Valorem Taxes	\$ 159,760,979	\$ 165,307,926	\$ 162,065,212			
Sales Taxes	51,435,866	52,606,563	54,172,350			
Other Taxes	3,297,157	3,383,130	3,327,763			
Intergovernmental	41,624,015	40,545,394	44,557,577	\$ 234,511	\$ 210,171	\$ 193,014
Special Assessments	40,010	5,269	0			
Charges for Services	10,737,835	10,371,854	10,418,061			
Interest on Investments	158,338	193,632	130,000	3,381	4,364	
Miscellaneous	5,376,522	1,538,185	588,021			
<b>Total Estimated Financial Sources</b>	<b>\$ 272,430,722</b>	<b>\$ 273,951,953</b>	<b>\$ 275,258,984</b>	<b>\$ 237,892</b>	<b>\$ 214,535</b>	<b>\$ 193,014</b>
<b>Expenditures:</b>						
General Government	\$ 32,322,623	\$ 32,529,719	\$ 33,001,289			
Human Services	52,659,109	54,527,999	59,666,574			
Public Safety	50,056,939	51,383,847	52,542,044			
Economic & Physical Dev'l	615,237	1,087,198	1,071,463			
Cultural & Recreational	11,073,548	10,848,571	12,077,719			
Contingencies	0	0	0			
Education - Community College	7,839,548	8,674,377	10,625,605			
Education - Schools Operating				\$ 62,187,450	\$ 66,864,786	\$ 70,654,309
Stormwater Drainage						
Debt Service	26,479,095	27,415,445	32,544,838	21,147,055	19,966,932	19,961,600
<b>Total Expenditures</b>	<b>\$ 181,046,099</b>	<b>\$ 186,467,156</b>	<b>\$ 201,529,532</b>	<b>\$ 83,334,505</b>	<b>\$ 86,831,718</b>	<b>\$ 90,615,909</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			\$ 6,010,759			\$ 2,750,000
Sales of Fixed Assets	\$ 30,999					
Insurance Claim Proceeds	29,161	\$ 46,288	40,000			
Transfers From Other Funds	28,050	1,039,752	500,000	\$ 83,123,154	\$ 86,297,927	86,672,895
Transfers to Other Funds	(86,541,287)	(87,555,332)	(89,232,558)			
Appropriated Fund Balance			8,952,347			1,000,000
Proceeds of Refunding Bonds	20,540,000					
Proceeds to Refunded Bond Escrow	(22,465,000)					
Premium Refunding Bonds	2,214,014					
<b>Total Other Financing Source(uses)</b>	<b>\$ (86,164,063)</b>	<b>\$ (86,469,292)</b>	<b>\$ (73,729,452)</b>	<b>\$ 83,123,154</b>	<b>\$ 86,297,927</b>	<b>\$ 90,422,895</b>
<b>Net Increase (Decrease) in Fund Balance</b>						
	\$ 5,220,560	\$ 1,015,505	\$ 0	\$ 26,541	\$ (319,256)	\$ 0
Fund Balance - July 1	\$ 91,642,014	\$ 96,862,574	\$ 97,878,079	\$ 2,554,086	\$ 2,580,627	\$ 2,261,371
Fund Balance - June 30	\$ 96,862,574	\$ 97,878,079	\$ 97,878,079	\$ 2,580,627	\$ 2,261,371	\$ 2,261,371
Percent Change in Fund Balance	5.70%	1.05%	0.00%	1.04%	-12.37%	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**  
**MAJOR GOVERNMENTAL FUNDS**

ROOM OCCUPANCY TAX FUND			TOTAL MAJOR GOVERNMENTAL FUNDS		
FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED
			\$ 159,760,979	\$ 165,307,926	\$ 162,065,212
			51,435,866	52,606,563	54,172,350
\$ 4,135,580	\$ 4,416,767	\$ 4,118,144	7,432,737	7,799,897	7,445,907
6,515,703	1,802,000		48,374,229	42,557,565	44,750,591
269,421	2,889,056		309,431	2,894,325	
			10,737,835	10,371,854	10,418,061
57,947	72,874		219,666	270,870	130,000
			5,376,522	1,538,185	588,021
<u>\$ 10,978,651</u>	<u>\$ 9,180,697</u>	<u>\$ 4,118,144</u>	<u>\$ 283,647,265</u>	<u>\$ 283,347,185</u>	<u>\$ 279,570,142</u>
			\$ 32,322,623	\$ 32,529,719	\$ 33,001,289
			52,659,109	54,527,999	59,666,574
			50,056,939	51,383,847	52,542,044
\$ 11,872,244	\$ 4,340,647	\$ 4,118,144	12,487,481	5,427,845	5,189,607
			11,073,548	10,848,571	12,077,719
			7,839,548	8,674,377	10,625,605
			62,187,450	66,864,786	70,654,309
			47,626,150	47,382,377	52,506,438
<u>\$ 11,872,244</u>	<u>\$ 4,340,647</u>	<u>\$ 4,118,144</u>	<u>\$ 276,252,848</u>	<u>\$ 277,639,521</u>	<u>\$ 296,263,585</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
					\$ 8,760,759
			\$ 30,999		
			29,161	\$ 46,288	40,000
			83,151,204	87,337,679	87,172,895
\$ (3,033,623)			(89,574,910)	(87,555,332)	(89,232,558)
					9,952,347
			20,540,000		
			(22,465,000)		
			2,214,014		
<u>\$ (3,033,623)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (6,074,532)</u>	<u>\$ (171,365)</u>	<u>\$ 16,693,443</u>
\$ (3,927,216)	\$ 4,840,050	\$ 0	\$ 1,319,885	\$ 5,536,299	\$ 0
\$ 40,498,402	\$ 36,571,186	\$ 41,411,236	\$ 134,694,502	\$ 136,014,387	\$ 141,550,686
<u>\$ 36,571,186</u>	<u>\$ 41,411,236</u>	<u>\$ 41,411,236</u>	<u>\$ 136,014,387</u>	<u>\$ 141,550,686</u>	<u>\$ 141,550,686</u>
-9.70%	13.23%	0.00%	0.98%	4.07%	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		
	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED
Revenues:						
Ad Valorem Taxes	\$ 8,694,458	\$ 9,043,456	\$ 8,820,223			
Sales Taxes	2,368,750	2,414,019	2,494,358			
Other Taxes				\$ 560,550	\$ 623,620	\$ 413,215
Intergovernmental	146,585	20,919	40,000			
Special Assessments						
Charges for Services	99,194	211,976	61,474			
Interest on Investments	10,341	9,685	6,100	1,611	1,936	
Miscellaneous	16,853	80,490				
Total Estimated Financial Sources	<u>\$ 11,336,181</u>	<u>\$ 11,780,545</u>	<u>\$ 11,422,155</u>	<u>\$ 562,161</u>	<u>\$ 625,556</u>	<u>\$ 413,215</u>
Expenditures:						
General Government						
Human Services						
Public Safety	\$ 10,270,465	\$ 10,531,697	\$ 12,133,310	\$ 367,560	\$ 382,638	\$ 413,215
Economic & Physical Dev'l						
Cultural & Recreational						
Education						
Stormwater Drainage						
Debt Service	1,055,537	856,585	651,036			
Total Expenditures	<u>\$ 11,326,002</u>	<u>\$ 11,388,282</u>	<u>\$ 12,784,346</u>	<u>\$ 367,560</u>	<u>\$ 382,638</u>	<u>\$ 413,215</u>
Adjustments: <sup>1</sup>						
Other Adjustments						
Adjustment for Rounding						
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			\$ 1,116,195			
Sale of Fixed Assets						
Transfers From Other Funds		\$ 162,684				
Transfers to Other Funds	\$ (256,000)					
Appropriated Fund Balance			245,996			
Proceeds of Refunding Bonds						
Proceeds to Refunded Bond Escrow						
Total Other Financing Source(uses)	<u>\$ (256,000)</u>	<u>\$ 162,684</u>	<u>\$ 1,362,191</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net Increase (Decrease) in Fund Balance	\$ (245,821)	\$ 554,947	\$ 0	\$ 194,601	\$ 242,918	\$ 0
Fund Balance - July 1	\$ 5,023,736	\$ 4,777,915	\$ 5,332,862	\$ 732,402	\$ 927,003	\$ 1,169,921
Fund Balance - June 30	<u>\$ 4,777,915</u>	<u>\$ 5,332,862</u>	<u>\$ 5,332,862</u>	<u>\$ 927,003</u>	<u>\$ 1,169,921</u>	<u>\$ 1,169,921</u>
Percent Change in Fund Balance	-4.89%	11.61%	0.00%	26.57%	26.20%	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		
FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED
\$ 8,694,458	\$ 9,043,456	\$ 8,820,223
2,368,750	2,414,019	2,494,358
560,550	623,620	413,215
146,585	20,919	40,000
99,194	211,976	61,474
11,952	11,621	6,100
16,853	80,490	
<u>\$ 11,898,342</u>	<u>\$ 12,406,101</u>	<u>\$ 11,835,370</u>
\$ 10,638,025	\$ 10,914,335	\$ 12,546,525
1,055,537	856,585	651,036
<u>\$ 11,693,562</u>	<u>\$ 11,770,920</u>	<u>\$ 13,197,561</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
		\$ 1,116,195
-	\$ 162,684	
\$ (256,000)		245,996
<u>\$ (256,000)</u>	<u>\$ 162,684</u>	<u>\$ 1,362,191</u>
\$ (51,220)	\$ 797,865	\$ 0
\$ 5,756,138	\$ 5,704,918	\$ 6,502,783
<u>\$ 5,704,918</u>	<u>\$ 6,502,783</u>	<u>\$ 6,502,783</u>
-0.89%	13.99%	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		
	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED	FY12-13 ACTUAL	FY13-14 ESTIMATED	FY14-15 ADOPTED
Revenues:						
Ad Valorem Taxes				\$ 168,455,437	\$ 174,351,382	\$ 170,885,435
Sales Taxes				53,804,616	55,020,582	56,666,708
Other Taxes				7,993,287	8,423,517	7,859,122
Intergovernmental <sup>1</sup>	\$ 453,071	\$ 458,575	411,000	48,973,885	43,037,059	45,201,591
Special Assessments				309,431	2,894,325	0
Charges for Services	12,188,059	12,746,398	11,440,000	23,025,088	23,330,228	21,919,535
Interest on Investments	5,757	12,148		237,375	294,639	136,100
Miscellaneous <sup>1</sup>	429,235	616,362	925,872	5,822,610	2,235,037	1,513,893
Total Estimated Financial Sources	<u>\$ 13,076,122</u>	<u>\$ 13,833,483</u>	<u>\$ 12,776,872</u>	<u>\$ 308,621,729</u>	<u>\$ 309,586,769</u>	<u>\$ 304,182,384</u>
Expenditures:						
General Government				\$ 32,322,623	\$ 32,529,719	\$ 33,001,289
Human Services				52,659,109	54,527,999	59,666,574
Public Safety	6,891,459	9,784,405	9,733,816	67,586,423	72,082,587	74,822,385
Economic & Physical Dev'l				12,487,481	5,427,845	5,189,607
Cultural & Recreational				11,073,548	10,848,571	12,077,719
Contingencies				0	0	0
Education				70,026,998	75,539,163	81,279,914
Stormwater Drainage				0	0	0
Debt Service	602,274	427,083	792,966	49,283,961	48,666,045	53,950,440
Total Expenditures	<u>\$ 7,493,733</u>	<u>\$ 10,211,488</u>	<u>\$ 10,526,782</u>	<u>\$ 295,440,143</u>	<u>\$ 299,621,929</u>	<u>\$ 319,987,928</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		\$ 1,012,122		\$ 0	\$ 1,012,122	\$ 9,876,954
Transfers From Other Funds		400,000		83,151,204	87,900,363	87,172,895
Transfers to Other Funds	\$ (1,489,000)	(1,131,000)	\$ (4,819,869)	(91,319,910)	(88,686,332)	(94,052,427)
Appropriated Fund Balance			2,569,779	0	0	12,768,122
Proceeds of Refunding Bonds				20,540,000	0	0
Proceeds to Refunded Bond Escrow				2,214,014	0	0
Insurance Claims Proceeds				29,161	46,288	40,000
Total Other Financing Source(uses)	<u>\$ (1,489,000)</u>	<u>\$ 281,122</u>	<u>\$ (2,250,090)</u>	<u>\$ 14,614,469</u>	<u>\$ 272,441</u>	<u>\$ 15,805,544</u>
Net Increase (Decrease) in Fund Balance						
	\$ 4,093,389	\$ 3,903,117	\$ 0	\$ 27,796,055	\$ 10,237,281	\$ 0
Fund Balance - July 1	\$ 3,969,034	\$ 8,062,423	\$ 11,965,540	\$ 144,419,674	\$ 172,215,729	\$ 182,453,010
Fund Balance - June 30	<u>\$ 8,062,423</u>	<u>\$ 11,965,540</u>	<u>\$ 11,965,540</u>	<u>\$ 172,215,729</u>	<u>\$ 182,453,010</u>	<u>\$ 182,453,010</u>
Percent Change in Fund Balance	103.13%	48.41%	0.00%	19.25%	5.94%	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 FUND NET POSITION**  
**ENTERPRISE FUNDS**

	ENVIRONMENTAL MANAGEMENT	
	FY12-13 ACTUAL	FY13-14 ESTIMATE
Operating Revenues:		
Charges for Service	\$ 12,188,059	\$ 12,746,398
Other	382,356	616,362
Total Operating Revenues	<u>\$ 12,570,415</u>	<u>\$ 13,362,760</u>
Operating Expenses:		
Personnel	\$ 1,909,856	\$ 1,882,383
System Maintenance	4,793,267	7,902,022
Landfill Closure & Postclosure Costs		
Depreciation	1,886,302	1,890,000
Total Operating Expenses	<u>\$ 8,589,425</u>	<u>\$ 11,674,405</u>
Operating Income	\$ 3,980,990	\$ 1,688,355
Non-Operating Revenues (expenses):		
Interest Earned on Investments	\$ 10,084	\$ 12,148
Intergovernmental Revenue	453,071	458,575
Interest and Fees	(37,989)	(38,000)
Amortization of Bond Issuance Costs		
Sale of Capital Assets		
Net Non-Operating (expenses)	<u>\$ 425,166</u>	<u>\$ 432,723</u>
Income (loss) Before Operating Transfers and Capital Contributions	\$ 4,406,156	\$ 2,121,078
Special Item - Transfer to CPFUA		
Contributed Capital		
Long Term Debt Issued		\$ 1,012,122
Transfer From Other Funds		400,000
Transfers To Other Funds		(1,131,000)
Change in Net Assets	<u>\$ 4,406,156</u>	<u>\$ 2,402,200</u>
Total Net Position Beginning of Year	\$ 5,667,849	\$ 10,074,005
Total Net Position End of Year	<u>\$ 10,074,005</u>	<u>\$ 12,476,205</u>
Percent Change in Fund Balance	77.74%	23.85%

**NEW HANOVER COUNTY  
INTERFUND TRANSFERS DETAILED ANALYSIS**

<i>FUND</i>	FY11-12 ACTUAL	FY12-13 ACTUAL	FY13-14 ADOPTED	FY14-15 ADOPTED
<b>GENERAL FUND</b>				
Budget Before Transfers	\$ 261,232,701	\$ 267,173,397	\$ 279,410,525	\$ 290,762,090
Transfers In:				
From Environmental Management Fund	348,551	482,457	231,000	0
From Fire Services	690,508	843,688	0	0
From Emergency Telephone System Fund- Art. 3	660,769	367,560	0	0
From Room Occupancy Tax	0	76,304	0	0
From Other Funds (Non-Budgeted Funds)	0	28,050	0	0
TOTAL BUDGET	<u>\$ 262,932,529</u>	<u>\$ 268,971,456</u>	<u>\$ 279,641,525</u>	<u>\$ 290,762,090</u>
Transfers Out:				
To New Hanover County Schools Fund	(82,036,119)	(83,123,154)	(85,947,463)	(86,672,895)
To Environmental Management Fund	0	0	0	0
To Other Funds (Non-Budgeted Funds)	(812,034)	(4,336,468)	(2,718,010)	(2,059,663)
Total Transfers Out	<u>(82,848,153)</u>	<u>(87,459,622)</u>	<u>(88,665,473)</u>	<u>(88,732,558)</u>
<b>NET GENERAL FUND</b>	<b>\$ 180,084,376</b>	<b>\$ 181,511,834</b>	<b>\$ 190,976,052</b>	<b>\$ 202,029,532</b>
<b>NEW HANOVER COUNTY SCHOOLS FUND</b>				
Budget Before Transfers	\$ 1,071,535	\$ 0	\$ 1,365,269	\$ 3,943,014
Transfers In:				
From General Fund - One-Half Cent Sales Tax	9,528,630	9,884,184	10,222,183	10,549,932
From General Fund Portion	72,507,489	73,238,970	75,725,280	76,122,963
From General Fund - Medicaid Hold Harmless (ADM)	0	0	0	0
From Other Funds (Non-Budgeted Funds)	1,336,547	0	847,893	0
TOTAL BUDGET	<u>\$ 84,444,201</u>	<u>\$ 83,123,154</u>	<u>\$ 88,160,625</u>	<u>\$ 90,615,909</u>
Transfers Out:				
To General Fund	0	0	0	0
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET NEW HANOVER COUNTY SCHOOLS FUND</b>	<b>\$ 84,444,201</b>	<b>\$ 83,123,154</b>	<b>\$ 88,160,625</b>	<b>\$ 90,615,909</b>
<b>EMERGENCY TELEPHONE SYSTEM FUND- ART. 3</b>				
Budget Before Transfers	\$ 958,234	\$ 367,560	\$ 672,151	\$ 413,215
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
TOTAL BUDGET	<u>\$ 958,234</u>	<u>\$ 367,560</u>	<u>\$ 672,151</u>	<u>\$ 413,215</u>
Transfers Out:				
To General Fund	(660,769)	(367,560)	0	0
Total Transfers Out	<u>(660,769)</u>	<u>(367,560)</u>	<u>0</u>	<u>0</u>
<b>NET EMERG. TELEPHONE SYSTEM FUND-ART. 3</b>	<b>\$ 297,465</b>	<b>\$ (0)</b>	<b>\$ 672,151</b>	<b>\$ 413,215</b>
<b>REVOLVING LOAN PROGRAM</b>				
Budget Before Transfers	\$ 8,143	\$ 19,207	\$ 0	\$ 0
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
TOTAL BUDGET	<u>\$ 8,143</u>	<u>\$ 19,207</u>	<u>\$ 0</u>	<u>\$ 0</u>
Transfers Out:				
To Other Funds (Non-Budgeted Funds)	0	0	0	0
Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET REVOLVING LOAN PROGRAM FUND</b>	<b>\$ 8,143</b>	<b>\$ 19,207</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>ROOM OCCUPANCY TAX FUND</b>				
Budget Before Transfers	\$ 1,615,108	\$ 14,905,868	\$ 3,705,900	\$ 4,118,144
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
TOTAL BUDGET	<u>\$ 1,615,108</u>	<u>\$ 14,905,868</u>	<u>\$ 3,705,900</u>	<u>\$ 4,118,144</u>
Transfers Out:				
To General Fund	0	(76,304)	0	0
To Other Funds (Non-Budgeted Funds)	(50,000)	(3,033,623)	0	(240,000)
Total Transfers Out	<u>(50,000)</u>	<u>(3,109,927)</u>	<u>0</u>	<u>(240,000)</u>
<b>NET ROOM OCCUPANCY TAX FUND</b>	<b>\$ 1,565,108</b>	<b>\$ 11,795,941</b>	<b>\$ 3,705,900</b>	<b>\$ 3,878,144</b>

**NEW HANOVER COUNTY  
INTERFUND TRANSFERS DETAILED ANALYSIS**

<i>FUND</i>	FY11-12 ACTUAL	FY12-13 ACTUAL	FY13-14 ADOPTED	FY14-15 ADOPTED
<b>SPECIAL FIRE SERVICE DISTRICT FUND</b>				
Budget Before Transfers	\$ 10,615,086	\$ 11,582,001	\$ 11,476,463	\$ 12,784,346
Transfers In:				
From Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 10,615,086</b>	<b>\$ 11,582,001</b>	<b>\$ 11,476,463</b>	<b>\$ 12,784,346</b>
Transfers Out:				
To General Fund	(690,508)	(843,688)	0	0
To Other Funds (Non-Budgeted Funds)	0	(256,000)	0	0
<b>Total Transfers Out</b>	<b>(690,508)</b>	<b>(1,099,688)</b>	<b>0</b>	<b>0</b>
<b>NET SPECIAL FIRE SERVICE DISTRICT FUND</b>	<b>\$ 9,924,578</b>	<b>\$ 10,482,313</b>	<b>\$ 11,476,463</b>	<b>\$ 12,784,346</b>
<b>ENVIRONMENTAL MANAGEMENT FUND</b>				
Budget Before Transfers	\$ 9,995,726	\$ 8,982,734	\$ 13,946,180	\$ 15,346,651
Transfers In:				
From General Fund	0	0	0	0
From Other Funds (Non-Budgeted Funds)	0	0	0	0
<b>TOTAL BUDGET</b>	<b>\$ 9,995,726</b>	<b>\$ 8,982,734</b>	<b>\$ 13,946,180</b>	<b>\$ 15,346,651</b>
Transfers Out:				
To General Fund	(348,551)	(482,457)	(231,000)	0
To Other Funds (Non-Budgeted Funds)	(2,300,000)	(1,489,000)	(3,469,779)	(4,819,869)
<b>Total Transfers Out</b>	<b>(2,648,551)</b>	<b>(1,971,457)</b>	<b>(3,700,779)</b>	<b>(4,819,869)</b>
<b>NET ENVIRONMENTAL MANAGEMENT FUND</b>	<b>\$ 7,347,175</b>	<b>\$ 7,011,277</b>	<b>\$ 10,245,401</b>	<b>\$ 10,526,782</b>
<b>NON-BUDGETED FUNDS</b>				
Budget Before Transfers	\$ (3,162,034)	\$ (9,115,091)	\$ (6,187,789)	\$ (7,119,532)
Transfers In: (Non-Budgeted Funds)	3,162,034	9,115,091	6,187,789	7,119,532
<b>TOTAL BUDGET</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers Out: (Non-Budgeted Funds)	(1,336,547)	(28,050)	(847,893)	0
<b>NET NON-BUDGETED FUNDS</b>	<b>\$ (1,336,547)</b>	<b>\$ (28,050)</b>	<b>\$ (847,893)</b>	<b>\$ 0</b>
<b>SUMMARY - ALL FUNDS</b>				
Budget Before Transfers	\$ 282,334,499	\$ 293,915,676	\$ 304,388,699	\$ 320,247,928
Transfers In:	88,234,528	94,036,305	93,214,145	93,792,427
Adjustment for Rounding				
<b>TOTAL BUDGET</b>	<b>\$ 370,569,026</b>	<b>\$ 387,951,980</b>	<b>\$ 397,602,844</b>	<b>\$ 414,040,355</b>
Transfers Out:	(88,234,528)	(94,036,305)	(93,214,145)	(93,792,427)
<b>NET BUDGET OPERATING TRANSFERS</b>	<b>\$ 282,334,499</b>	<b>\$ 293,915,676</b>	<b>\$ 304,388,699</b>	<b>\$ 320,247,928</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.

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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:** Land, buildings, machinery, furniture, fixtures and equipment that have a value of \$5,000 or more 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 assets are also called fixed assets.

**Capital Improvements:** Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plan that is sometimes referred to as infrastructure. A capital improvement can also be a capital project.

**Capital Improvement Program/Plan (CIP):** A plan for capital projects to be accomplished each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capital Outlay:** The expenditures for land, building, machinery, furniture, fixtures and equipment that have a value of \$5,000 or more, and have a useful economic life of more than one year.

**Capital Project:** Major construction, acquisition, or renovation activities that add value to a government's physical assets or significantly increase their useful life. These improvements have a cost of \$100,000 or more and generally take longer than one fiscal year to complete.

**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:** Land, buildings, machinery, furniture, fixtures and equipment that have a value of \$5,000 or more 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. Fixed assets are also called capital assets.

**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.

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## GLOSSARY CONTINUED

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**Fund Balance:** The excess of the assets of a fund over its liabilities.

### 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 levies the full 2.25% sales tax and distributes 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>C&amp;D:</b>	Construction and Demolition
<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>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>EPA:</b>	Environmental Protection Agency
<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>GPA:</b>	Global Positioning 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>MAT:</b>	Multi-partisan Assistance Teams
<b>MDU:</b>	Mobile Dental Unit
<b>MHz:</b>	Megahertz
<b>MSW:</b>	Municipal Solid Waste

### 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>NC FAST:</b>	North Carolina Families Accessing Services through Technology
<b>NCACC:</b>	North Carolina Association of County Commissioners
<b>NCDENR:</b>	North Carolina Department of Environmental and Natural Resources
<b>NC DOT:</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
<b>NPDES:</b>	National Pollutant Discharge Elimination 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>PC:</b>	Personal Computer
<b>PCM:</b>	Pregnancy Care Management
<b>PEG:</b>	Public, Education or Government Channel
<b>PRA:</b>	Pretrial Release Services
<b>PSA's:</b>	Prostate-Specific Antigen
<b>PSC:</b>	Private Sector Cost

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**ACRONYMS CONTINUED**

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**PSTC:** Public Safety Training Center

**Q**

**QSCB:** Qualified School Construction Bonds

**R**

**RFP:** Request for Proposal

**RFQ:** Request for Qualifications

**RN:** Registered Nurse

**ROD:** Register of Deeds

**ROTS:** Room Occupancy Tax Special Revenue Fund

**RSVP:** Retired Senior Volunteer Program

**S**

**SABLE:** Southeastern North Carolina Airborne Law Enforcement

**SAFE:** Sheriff's Alcohol Field Enforcement

**SARA:** Superfund Amendments and Reauthorization Act

**SART:** Sexual Assault Response Team

**SDA:** Succession Development Analysis

**SDR:** Succession Development Ratio

**SEF:** Sustainable Energy Facility

**SHIIP:** Senior Health Insurance Information Program

**SLI:** Sick Leave Index

**SRC:** Senior Resource Center

**SRO:** School Resource Officer

**SSHP:** Scattered Site Housing Program

**STEM:** Science, Technology, Engineering and Mathematics

**T**

**TANF:** Temporary Assistance to Needy Families

**TB:** Tuberculosis

**TBD:** To Be Determined

**TDA:** Tourism Development Authority

**TDCI:** Training Delivery Cost Index

**TERT:** Telecommunicator Emergency Response Team

**TEU:** 20-Foot Equivalent Units

**TGFV:** Too Good for Violence

**U**

**UNCW:** University of North Carolina at Wilmington

**V**

**VA:** Veterans Administration

**VIPR:** Volunteer Intervention and Response Unit

**VITA:** Volunteer Income Tax Assistance

**VIVA:** Voter Information Verification Act

**VOCAL:** Volunteer Older Citizens Action League

**VoIP:** Voice-Over Internet Protocol

**VSO:** Veteran Services Officer

**VSS:** Veteran Services Specialist

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**ACRONYMS CONTINUED**

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**W**

**WASTEC:** Waste-to-Energy Conversion Facility  
**WAY:** Wellness and You  
**WCCD:** Wilmington Convention Center District  
**WF:** Work First  
**WIC:** Women, Infants and Children

**X**

*(reserved for future use)*

**Y**

**YES:** Youth Empowerment Services

**Z**

*(reserved for future use)*

