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# ANNUAL BUDGET

2018 – 2019



*ecc*  
Eastern Carolina Council

# BUDGET & AUDIT COMMITTEE MEMBERS

## **Edward Riggs, Jr. Treasurer**

Chairman of Budget & Audit Committee and Representative of the Town of Alliance

## **Shane Turney, ECC President**

Mayor Pro Tem of the Town of Trent Woods

## **Bill Taylor, ECC 2<sup>nd</sup> Vice President**

Councilman of the Town of Morehead City

## **Arthur Robinson**

Commissioner of the Town of Hookerton

## **Jay Bender, ECC 1<sup>st</sup> Vice President**

Mayor of the Town of Pollocksville

## **Ray McDonald**

Mayor of the Town of Mount Olive

## **Jesse Dowe**

Duplin County Commissioner Chairman



## **Staff Members:**

**Matthew Livingston, ECC Executive Director**

**Jenny Miller, ECC Finance Director**

# BUDGET MESSAGE

May 10, 2018

I am pleased to present you Eastern Carolina Council of Government's 2018/2019 Proposed Budget, which will be presented at the General Membership Board Meeting on June 7 2018 for review and consideration. The budget was prepared in accordance with the General Statutes of North Carolina and the Local Budget Fiscal Control Act and is intended to provide the General Membership Board and the community with a broad overview of the proposed budget. It is a balanced budget with revenues and expenditures totaling \$6,056,109, which is \$131,967 more than the current FY budget. With the proposed budget our organization remains focused on our strategic goals and mission while continuing to maintain our financial viability. We continuously look for ways to improve efficiency and effectiveness while striving to better serve our regions and meets the needs of our member stakeholders.

The Eastern Carolina Council of Governments or ECC represents a greatly diverse region in terms of demographics and distribution of wealth. It is a region that holds great promise and potential but is also not without its challenges. Known as Region P, the area is about 5,710 square miles and made up of of nine counties, Craven, Jones, Pamlico, Greene, Wayne, Lenoir, Duplin, Carteret and Onslow. It's steadily increasing population is estimated at around 650,000. The three largest economic drivers of the region are military, agriculture and tourism. Recognizing our potential and addressing our challenges will be necessary for our region to continue the successful path forward that we are already on. There are many examples of progress within our region and we have tremendous assets that we can boast of. Such assets include but are not limited to the State Port in Morehead City, the global Transpark in Kinston, our numerous strategically significant military bases and the beautiful unmatched beauty of our rural countryside and unspoiled beaches. Additionally, I would be remiss if I did not mention our greatest asset of all that is the hard working dedicated people in eastern North Carolina who truly care and are very compassionate about the region's future. In short, we have much to offer and others are starting to take notice. It is one of the duties of ECC to be a champion of the region and help lead the way for positive, productive change.

The year 2017 was a milestone year for the Eastern Carolina Council of Governments. Of significance was our 50<sup>th</sup> year anniversary and our successful networking event associated with our anniversary. Fifty years of service to our region is quite the accomplishment and it speaks volumes to the credibility and viability of our organization. In those fifty years, the Eastern Carolina Council or ECC went through many changes as the organization evolved. ECC was once referred to as the Neuse River Council of Governments up until the mid-nineties. The name change was done in large part to better reflect the wide diverse area that encompasses Region P. These things are mentioned because it's important to note that the pace of change is far greater now than it ever has been and no doubt that pace will increase. ECC as an organization must plan and prepare for that change while working in close collaboration with its member governments and stakeholders. To do that we must be flexible, responsive, forward looking and entrepreneurial in our day to day operations. These are the four areas that we must continuously improve on if we expect to grow and remain viable.

The most important asset in any organization is your personnel. ECC has over the years struggled with a high turnover rate. To address the issue of high employee turnover staff looked at cost effective ways to improve our benefits package. In addition, we are in the process of doing a pay and classification study. Employee turnover is extremely costly and puts undo pressure on the organization. High performing organizations have low employee turnover. The foundation of every organization is its pay plan and personnel manual. Ideally it is recommended that these studies and reviews be done at least once every five years. In the case of ECC nothing has been done in over fifteen years. Given all the changes in personnel law our manual was far out of date and such was putting the organization at risk. The implementation of this study and the ensuing management recommendations will be very important in providing a solid foundation for ECC for several years to come.

We will always remain to great extent a member driven organization, therefore, our stakeholders and members will always be key components in charting our future direction. We need to make sure our goals, objectives, future plans, and internal capacity aligns properly with what the regional needs are. With this in mind staff is holding an extensive visioning session with our General Membership Board in April 2018. This meeting is critical to charting the future direction of our organization. The information and takeaway will be compiled into a five year strategic plan. Progress reports and milestones will be taken back to the General Membership Board at every meeting much like what will be done with the Comprehensive Economic Development Strategy or (CEDS). The CEDS will be the focal point for our economic development initiatives in our region. A goal that we have as we build more support for implementing the CEDS throughout the region is to create a CEDS committee.

While we are seeking input from our members on direction, opportunities and challenges we will also want to follow that up with more detailed evaluation of the strengths and weaknesses of ECC. To do this we are looking to bring in experts with the Southeast Regional Directors Institute to do an assessment of the organization. This study will work hand in hand with the Strategic plan that will be developed from the stakeholders visioning session in April.

ECC is committed to prudent fiscal management. We believe in being responsive and in providing high quality value added services and products to our members governments. Our goal is to be the go to lead regional organization providing member support and services throughout the region. We continuously monitor and evaluate our revenues and expenditures to continue to maintain and improve upon our string financial stability. Our history of a strong fund balance and clean audits reflect highly upon the organization and are due in large part to the ongoing efforts of staff members of capturing new opportunities and Technical Assistance (T/A) projects. However, we recognize that there are clearly areas where improvements can be had. As we move into FY 18-19, we are growing our Planning Department which will allow more flexibility and opportunities to serve our member governments. This will add to our long term financial sustainability and success as a whole.

No doubt the future is bright. ECC needs to continue its efforts to bring those that are not members into the organization. We have a number of goals going into the new fiscal year and beyond. In closing, I would like to thank the Eastern Carolina Council General Membership Board for their guidance during this budget process, without them this would not be possible.

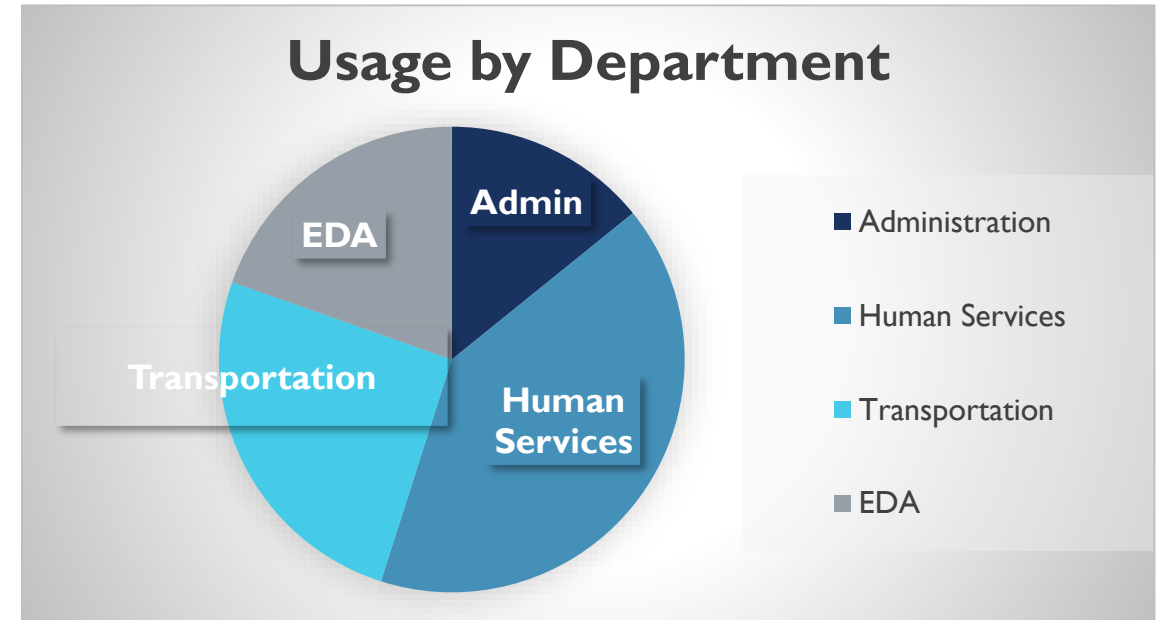
Respectfully submitted,

Matthew Livingston  
Executive Director

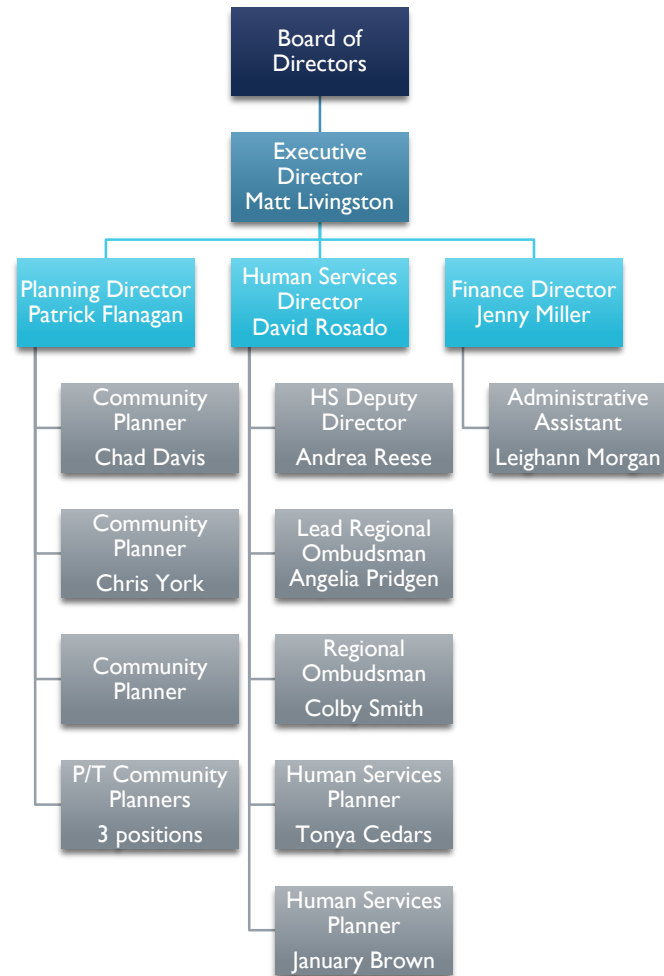


# FY 18-19 PROJECTED MEMBER DUES \$214,206

Department	Match/Allocation Usage	Percentage
Human Services	\$87,265	41%
Transportation	\$54,566	25%
EDA	\$42,000	20%
Administration	\$30,375	14%



# ORGANIZATIONAL CHART



POSITION	Current Salary	FY 18-19
Executive Director	\$90,720	\$93,442
Finance Director	\$65,257	\$67,215
Admin Asst/Human Srvc Spec.	\$41,609	\$42,857
Human Services Director	\$61,800	\$63,654
Human Services Deputy Director	\$50,375	\$51,886
Regional Lead Ombudsman	\$46,405	\$47,797
Regional Ombudsman	\$46,110	\$47,493
Human Services Planner	\$47,366	\$48,787
Human Services Planner	\$42,495	\$43,770
Planning Director	\$62,000	\$63,860
Community Planner	\$50,856	\$52,382
Community Planner	\$50,222	\$51,729
Community Planner	\$45,000	\$46,350
Community Planner P/T	28.00 p/hr	28.00 p/hr
Community Planner P/T	21.33 p/hr	21.33 p/hr
Community Planner P/T	21.33 p/hr	21.33 p/hr

# SALARY SCHEDULE

# PROPOSED BUDGET ORDINANCE

## **RATE OF CONTRIBUTIONS ESTIMATED**

A contribution rate of .353 cents per capita remains the same from the fiscal year 2017-2018 and is hereby established as the official contribution from the member governments to the ECC for the fiscal year 2018-2019. This rate is based on the programs ECC desires to undertake and the necessary local funds needed to provide operational support and local match funds for the various state and federal programs that are of interest to ECC.

## **POLICIES**

Fringe benefits and in-direct costs shall be accounted for and allocated to projects in accordance with the circulars prescribed by the Office of Management and Budget. The indirect cost rate is based on direct salaries and benefits and is approved by a cognizant agency of the Federal government each year.

## **SPECIAL AUTHORIZATION - BUDGET OFFICER**

The Budget Officer or his designee is hereby authorized to transfer appropriations within any of the projects subject to the following limitations:

- (1) The Budget Officer may not increase any staff salary without authorization of the Executive Committee. Approval of the salary schedule in the budget implies authorization.
- (2) The Budget Officer shall be authorized to effect line-item budget transfers within a department without limitation, but not fund transfers at any time with the exception of required matches and journal entry corrections. The transfers are not required to be presented to the Board of Directors, so long as the total project cost is not changed and changes adhere to requirements of funder. Fund transfers do not require Board approval but must have the Treasurer or designees approval.
- (3) Due to the timing of receiving certain revenues and projects for the ECC, the Executive Director and Finance Director are hereby authorized to incur expenditures for new projects if total expenditures do not exceed current budget appropriated after a notice of revenue availability is received. A formal budget amendment incorporating such project funding will be presented to the General Membership Board or the Executive Committee whichever meets first.

## **UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance and Budget Document shall be the basis of the financial plan for the ECC during the 2018-2019 fiscal year. The Budget Officer shall administer the budget and shall ensure that ECC Department Managers are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Finance Department shall establish records which are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina. The ECC Budget is posted on the ECC website to comply with transparency requirements.

Adopted this 7<sup>th</sup> day of June, 2018

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Shane Turney  
President, ECC Board of Director

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Matthew Livingston  
Executive Director and Budget Officer



# Budget Ordinance

			<b>PROPOSED BUDGET FY 18-19</b>
<b><u>REVENUES ANTICIPATED</u></b>			
	FEDERAL		\$ 5,256,185
	STATE		\$ 319,224
	MIS REVENUE		\$ 4,500
	LOCAL CASH ECC		\$ 214,206
	LOCAL PROJECTS		\$ -
	APPROPRIATED FUND BALANCE		\$ 35,000
	IN-KIND		\$ -
	OTHER REVENUE		\$ 226,994
	<b>TOTAL REVENUES</b>		<b>\$ 6,056,109</b>
<b><u>EXPENDITURES BY DEPARTMENT</u></b>			
	<b>GENERAL GOVERNMENT:</b>		
	ADMINISTRATION		\$ 30,375
	PLANNING & GIS TECH ASST		\$ 185,134
	ECONOMIC DEV T/A PROJECTS		\$ 31,860
	AGING T/A PROJECTS		\$ 10,000
	<b>TRANSPORTATION:</b>		
	EAST CAROLINA RPO		\$ 132,968
	DOWN EAST RPO		\$ 139,868
	<b>RE-ENTRY COUNCIL:</b>		
	CRAVEN/PAMLICO		\$ 225,000
	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>		
	ECONOMIC DEVELOPMENT PLANNING & ADMIN		\$ 105,000
	DISASTER RECOVERY-HURRICANE MATTHEW		\$ 175,000
	<b>ENVIRONMENTAL PROTECTION</b>		
	205J		\$ 21,104
	<b>HUMAN SERVICES:</b>		
	TITLE III PLANNING & ADMINISTRATION		\$ 316,745
	COMMUNITY RESOURCE CENTER (CRC-LCA)		\$ 30,000
	OMBUDSMAN		\$ 210,435
	AAA SUPPORT (SB1559)		\$ 48,263
	FAMILY CAREGIVER SUPPORT (FCSP)		\$ 269,790
	ELDER ABUSE TRAINING		\$ 9,931
	PASS-THRU		\$ 4,009,588
	MFP		\$ 80,000
	MIPPA		\$ 25,048
	<b>Total Expenditures</b>		<b>6,056,109</b>

# Budget Comparison

	PROPOSED BUDGET FY 18-19	AMENDED BUDGET FY 17-18	VARIANCE
<b>REVENUES ANTICIPATED</b>			
FEDERAL	\$ 5,256,185	\$ 3,110,715	\$ 2,145,470
STATE	\$ 319,224	\$ 2,352,904	\$ (2,033,680)
MIS REVENUE	\$ 4,500	\$ 4,500	\$ -
LOCAL CASH ECC	\$ 214,206	\$ 205,596	\$ 8,610
LOCAL PROJECTS	\$ -		\$ -
APPROPRIATED FUND BALANCE	\$ 35,000	\$ 19,405	\$ 15,595
IN-KIND	\$ -	\$ 10,208	\$ (10,208)
OTHER REVENUE	\$ 226,994	\$ 220,814	\$ 6,180
<b>TOTAL REVENUES</b>	<b>\$6,056,109</b>	<b>\$ 5,924,142</b>	<b>\$ 131,967</b>
<b>EXPENDITURES BY DEPARTMENT</b>			
<b>GENERAL GOVERNMENT:</b>			
ADMINISTRATION	\$ 30,375	\$ 31,903	\$ (1,528)
PLANNING & GIS TECH ASST	\$ 185,134	\$ 94,193	\$ 90,941
ECONOMIC DEV T/A PROJECTS	\$ 31,860	\$ 101,403	\$ (69,543)
AGING T/A PROJECTS	\$ 10,000	\$ 10,000	\$ -
<b>TRANSPORTATION:</b>			
EAST CAROLINA RPO	\$ 132,968	\$ 132,968	\$ -
DOWN EAST RPO	\$ 139,868	\$ 139,868	\$ -
<b>RE-ENTRY COUNCIL:</b>			
CRAVEN/PAMLICO	\$ 225,000	\$ 225,000	\$ -
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>			
ECONOMIC DEVELOPMENT PLANNING & ADMIN	\$ 105,000	\$ 113,940	\$ (8,940)
DISASTER RECOVERY-HURRICANE MATTHEW	\$ 175,000	\$ 132,630	\$ 42,370
<b>ENVIRONMENTAL PROTECTION</b>			
205J	\$ 21,104	\$ 45,188	\$ (24,084)
<b>HUMAN SERVICES:</b>			
TITLE III PLANNING & ADMINISTRATION	\$ 316,745	\$ 311,033	\$ 5,712
COMMUNITY RESOURCE CENTER (CRC-LCA)	\$ 30,000	\$ 60,000	\$ (30,000)
OMBUDSMAN	\$ 210,435	\$ 162,379	\$ 48,056
AAA SUPPORT (SB1559)	\$ 48,263	\$ 48,263	\$ -
FAMILY CAREGIVER SUPPORT (FCSP)	\$ 269,790	\$ 269,790	\$ -
ELDER ABUSE TRAINING	\$ 9,931	\$ 10,210	\$ (279)
PASS-THRU	\$ 4,009,588	\$ 3,923,475	\$ 86,113
MFP	\$ 80,000	\$ 80,000	\$ -
MIPPA	\$ 25,048	\$ 31,899	\$ (6,851)
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,056,109</b>	<b>\$ 5,924,142</b>	<b>\$ 131,967</b>



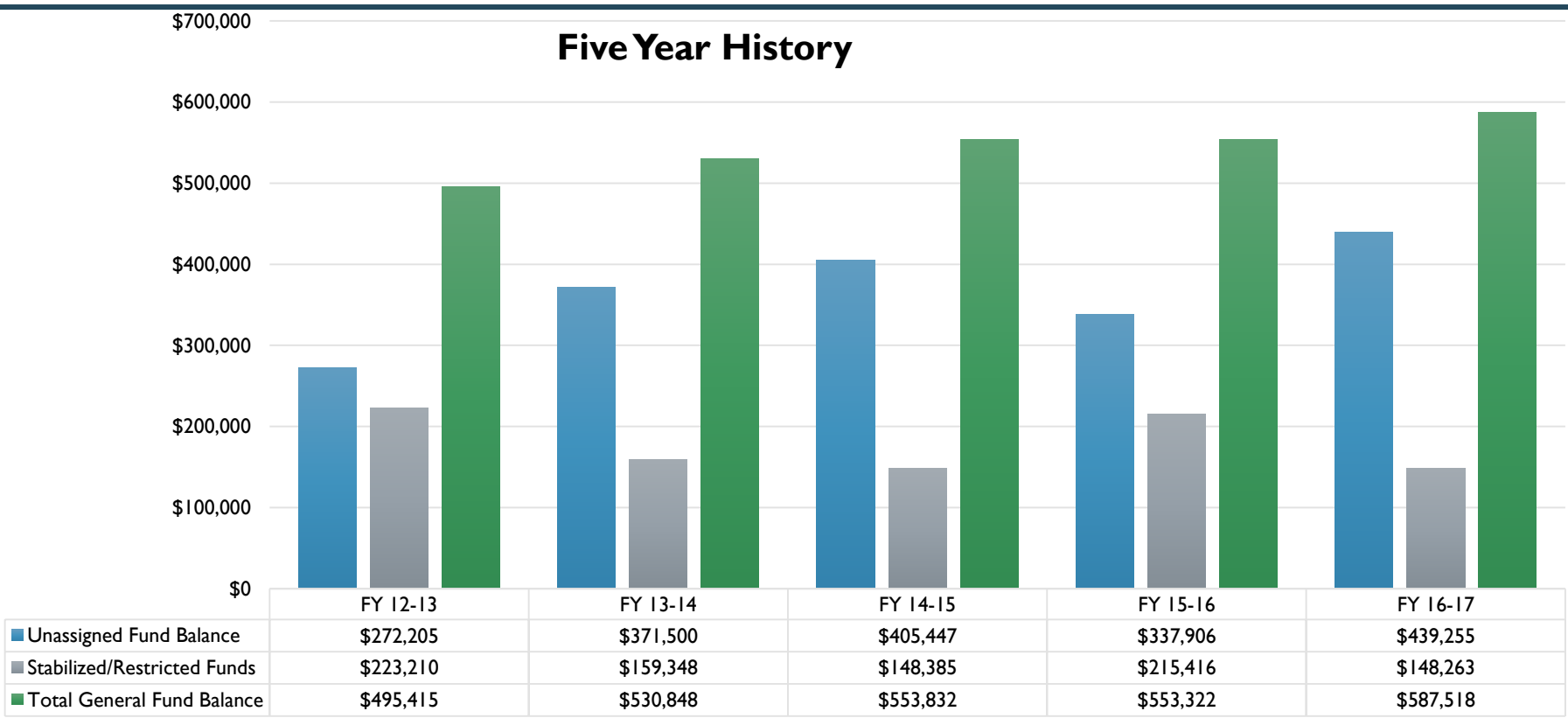
# REVENUES

	GEN	PLAN T/A	ADMIN T/A	AGING T/A	ECRPO	DERPO	RE-ENTRY	205J	DIS REC	EDA FY 18-20	AGING	PASS-THRU	MIPPA	LCA	OMB	AAA SUPP	ELDER ABUSE	MFP	FCSP	PROPOSED TOTAL
<b>REVENUE:</b>																				
FEDERAL					106,375	111,895		21,104	140,000	63,000	234,183	4,009,588	25,048	30,000	156,761		8,441	80,000	269,790	5,256,185
STATE							225,000				12,834				32,630	48,263	497			319,224
MIS REVENUE											4,500									4,500
LOCAL CASH ECC	159,640		-		26,593	27,973				-	-				-		-			214,206
LOCAL CASH PROJECTS																				-
APPR FUND BAL.									35,000											35,000
LOCAL PROJECTS																				-
OTHER REVENUE		185,134	31,860	10,000																226,994
ECC Match	(129,265)									42,000	65,228				21,044		993			-
INDIRECT	-	-	-																	-
INTEREST INCOME																				-
INTEREST INCOME RLF																				-
																				-
<b>TOTAL REVENUE</b>	<b>30,375</b>	<b>185,134</b>	<b>31,860</b>	<b>10,000</b>	<b>132,968</b>	<b>139,868</b>	<b>225,000</b>	<b>21,104</b>	<b>175,000</b>	<b>105,000</b>	<b>316,745</b>	<b>4,009,588</b>	<b>25,048</b>	<b>30,000</b>	<b>210,435</b>	<b>48,263</b>	<b>9,931</b>	<b>80,000</b>	<b>269,790</b>	<b>6,056,109</b>

# EXPENSES

	400	406	419-489	490	300	350	402	617	710	712	500	901/908/915/925	502	512	520	530	540	550	811-857 & 920	
		PLAN	ADMIN	AGING					DIS	EDA						AAA	ELDER			PROPOSED
	GEN	T/A	T/A	T/A	ECRPO	DERPO	RE-ENTRY	205J	REC	FY 18-20	AGING	PASS-THRU	MIPPA	LCA	OMB	SUPP	ABUSE	MFP	FCSP	TOTAL
SALARY	131,626	90,922	7,000	-	59,385	63,275		10,476	58,500	50,458	112,155	-	11,000	15,319	95,290	25,462	-	17,946	58,644	807,458
FRINGE BENEFITS	42,190	31,292	5,000	-	20,505	21,912		3,770	4,794	14,223	38,232	-	2,200	3,256	36,163	8,437	-	3,814	22,296	258,084
BOARD TRAVEL	1,000																			1,000
BOARD MEETINGS	5,000																			5,000
MIS FEES											4,500									4,500
PRES ALLOWANCE	1,800																			1,800
MISC	33,952																			33,952
ADVISORY COUNCIL											2,000									2,000
TRAINING	5,000		500	10,000	500	500				500	1,500			-					2,000	20,500
PROGRAM SERVICES											30,344							43,342	2,764	76,450
PASS-THRU									70,000			4,009,588							134,600	4,214,188
TRANSP/MILEAGE	5,000	3,000	3,246		4,968	4,388		875	9,072	2,003	8,500		2,000	1,000	11,000	126		3,000	3,000	61,178
TRAVEL/PER DIEM	5,000		1,000		1,589	1,723			688	1,500	4,000			103	1,700			-	3,000	20,303
LEGAL	20,000																			20,000
INSURANCE/ BONDING	10,000																			10,000
CONSULTANT							225,000													225,000
AUDIT	203				738	777				670	31,612									34,000
RENT	41,058		270		270	270				240	480			120	560			120	240	43,628
CAPITAL LEASE	8,000																			8,000
POSTAGE	1,000	50	200		100	100				50	800			30				200	500	3,030
PRINTING/PUBS	1,000		204								1,000			-					1,200	3,404
TELEPHONE	3,400	1,440	1,800		1,440	1,440			1,657	2,300	5,200			660	3,200			660	1,800	24,997
UTILITIES	13,752																			13,752
BROADBAND	4,500	1,300	1,000		1,300	1,300				1,230	2,500			600	2,800			600	1,100	18,230
COMP EQUIP/SUPPLIES	5,000									100	1,000			-						6,100
OFFICE SUPPLIES	5,000	100	1,000		1,819	1,605				400	2,000		200	100	60			100	1,251	13,635
IT SYSTEM ADMIN	20,000	5,400	5,400		5,400	5,400			3,705	1,480	4,500			800	4,450			800	2,200	59,535
DUES & SUB	17,000				200	200				2,480	1,000			180				180	-	21,240
CLEANING SERVICES	4,920																			4,920
ADVERTISING	1,000										600		4,104				9,931			15,635
MAINT & REPAIRS	8,000				1,000	1,000					1,000									11,000
ADMIN WEBSITE	500																			500
COPIER COSTS/PAPER	2,000	300	200		200	200				200	660			30	-			100	1,200	5,090
PAYROLL EXPENSE	6,000																			6,000
BANK CHARGES	1,000																			1,000
EMPLOY SCREENING	1,000																			1,000
INDIRECT ALLOCATED	(374,526)	51,330	5,040	-	33,554	35,778	-	5,983	26,584	27,166	63,162	-	5,544	7,802	55,211	14,238	-	9,139	33,995	-
<b>TOTAL EXPENDITURES</b>	<b>30,375</b>	<b>185,134</b>	<b>31,860</b>	<b>10,000</b>	<b>132,968</b>	<b>139,868</b>	<b>225,000</b>	<b>21,104</b>	<b>175,000</b>	<b>105,000</b>	<b>316,745</b>	<b>4,009,588</b>	<b>25,048</b>	<b>30,000</b>	<b>210,435</b>	<b>48,263</b>	<b>9,931</b>	<b>80,000</b>	<b>269,790</b>	<b>6,056,109</b>

# GENERAL FUND BALANCE



# FUNDING CATEGORIES

## General Government Fund

This category of income and expenses is also called the “general fund.” It includes the following cost categories: administration and technical assistance projects. Examples of technical assistance projects include manager searches, parks & recreation planning, PARTF grant applications, pay studies, training programs, etc. These vary from time to time. The dues collected from member governments become income in the administration category and then are transferred and applied as required to match Federal/State funding (Economic Development Administration Planning Grant, the Rural Transportation Planning Organization Grant and some Aging Programs).

## Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are restricted by law or account for expenditure of funds for specified purposes.

This Fund includes all federal and state grants, such as:

Economic Development

Environmental Protection

Human Services

Local Re-Entry Councils

Transportation



# SPECIAL REVENUE FUNDS

## Economic and Physical Development

ECC received a three-year US Department of Commerce Economic Development Administration (EDA) Planning grant award which runs from January 1, 2018 to December 31, 2020. Income and expenses related to this and other economic development grants received during the fiscal year are assigned to this category.

## Environmental Protection

At any given time ECC may have one or more Environmental Protection grants. One example of an environmental protection program is the 205j Water Quality grant which is a federally funded program passed through the state. ECC must compete with other Councils of Government for this funding. At this time ECC utilizes these 205j funding to map stormwater systems for municipalities that meet the criteria.

## Transportation

ECC houses two Rural Transportation Planning Organization (RPOs). The Down East RPO serves non-metropolitan portions of Carteret, Craven, Jones, Onslow and Pamlico counties. The Eastern Carolina RPO serves the non-metropolitan portions of Duplin, Greene, Lenoir, and Wayne counties. The concerned counties provide the state-required match separate from the ECC dues. The income and expenses from these two state grants are handled under the Transportation category. Any other transportation related grants received by ECC would be assigned to this category.



# SPECIAL REVENUE FUNDS

## Human Services

This category of income and expenses are primarily from the Area Agency on Aging programs which include:

- *AAA P&A*—These funds are used to provide general support to the AAA staff and functions.
- *Legal Aid*—These funds are paid to designated providers of legal aid by contract.
- *Senior Center General Purpose*—Provided to counties to support senior center operations.
- *III-D*—Health promotion program funding
- *FCSP*—Family Care Giver Support Program funds provide assistance to families caring for loved ones.
- *MFP*—Money Follows the Person program provides assessment and assistance to those wishing to transition from a facility back to a residence.
- *Ombudsman*—ECC employs two ombudsmen that follow up on facility complaints made primarily by residents and their families.
- *LCA*—Local Contact Agency funding allows AAA staff to coordinate any information, assistance, and referral system for all older adults, people with disabilities and their caregivers.
- *SB 1559*—This supplemental funding is used at the discretion of the AAA program as needed.
- *Elder Abuse*—Funds for initiatives to help prevent elder abuse





## Glossary

205j	Water Quality grant – Federal funding, pass through state
ADM, Admin or Administration	Administrative expenses to include overhead and fixed costs such as building space, utilities, janitor, phones, and administrative functions. Operations and support of the core ECC functions. Funds received through Membership Dues are used to support these operations and the local match requirements of programs undertaken by the Board of Directors. Indirect funds from grants and special projects also support this category.
Advisory Council	Meeting expenses of advisory boards to ECC (RAAC, etc.)
Aging	Older Americans Act Program called “Aging”
Aging Pass-thru	Funds received that are allocated to the counties by formulas for various AAA programs. ECC staff monitors the use of these funds.
Allocation	Cost distributed to programs per guidelines
Assessed Population	Population minus the active duty military
Appropriated Fund Balance	Unassigned fund balance that has been approved by the Board for use in the current year.
Appropriations	Funding that has been set aside for a specific use
Balanced Budget	A budget ordinance is balanced when the sum of estimated new revenues and appropriated fund balances in equal to appropriations
Board	ECC Board of Directors
Budget Officer	The ECC Executive Director
Budget Ordinance	Financial plan that is legally adopted by the ECC Board of Directors
Capital Lease	Postage machine and copier machine lease
Consultant	Non-employee services for specific tasks
Deferred Revenue	Monies paid but not yet earned
Expenditure	An expense, disbursement or cost
Fiscal Year (FY)	For ECC the fiscal year is July 1 to June 30. The fiscal year 16-17 refers to the fiscal year beginning July 1, 2016 to June 30, 2017.
Fringe Benefits	Health insurance, dental insurance, life insurance, disability insurance, 401K contributions, etc.

## Glossary

<b>Fund Balance</b>	Unassigned Fund Balance + Stabilized Fund Balance. Assets less liabilities that includes equity and reserved funds
<b>Indirect</b>	Expenses of doing business not readily identified with a particular grant, contract, project, etc. but are necessary for the general operation of the organization and the conduct of activities it performs.
<b>IT SYS Administration</b>	Computer System Administration, Cloud computing and related services
<b>Match</b>	Funds required for matching or leveraging of awarded grants.
<b>Member Dues/ Contributions</b>	Amount paid by local governments (counties and municipalities) to be a member of ECC. Used to help make required matches for funds and to support administrative functions.
<b>Membership Dues</b>	Line item for annual subscriptions to professional associations
<b>MIS Reimbursement</b>	ARMS (Aging Resources Management System) fee paid by ECC for use of system but reimbursed through various agencies
<b>RAAC</b>	Regional Aging Advisory Committee
<b>Reimbursement</b>	To make restoration or payment
<b>REV or Revenue</b>	Income
<b>Stabilized / Restricted Fund Balance</b>	Obligated Funds from Accounts/Awards Received (Unavailable funds)
<b>T/A or Technical Assistance</b>	Assistance provided by ECC staff to local governments and others for a fee.
<b>Transfer</b>	Funds that are received in one fund and moved to another fund for expenditures. For example, the ECC dues received are deposited into the General Fund and later transferred to the Federal and State program for expenditures and to satisfy the match requirements.
<b>Unassigned Fund Balance</b>	The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Cash-Accounts Payable & Deferred Revenue (Available funds)

## Acronyms

AAA	Area Agency on Aging
DERPO	Down East RPO
DIS Rec	Hurricane Matthew Disaster Recovery Grant
ECC	Eastern Carolina Council (d/b/a)
ECRPO	Eastern Carolina RPO
EDA	Economic Development Administration-a unit of the US Department of Commerce
FCSP	Family Care Giver Support (AAA program)
GIS	Geographic Information Systems (mapping data)
HCCBG	Home and Community Care Block Grant, AAA funding source
OMB	Ombudsman-AAA program
P&A	Planning and Administration-AAA program
PARTF	Parks and Recreation Trust Fund
PEV	Plug-in Electric Vehicle Study
RPO	Rural Transportation Planning Organization-areas established by the NC Department of Transportation for planning of local transportation needs.
SB 1559	Senate Bill 1559-an AAA program of supplemental funding

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