



# Annual Budget 2015-2016

*ecc*  
Eastern Carolina Council



# **Budget and Audit Committee**

# Budget and Audit Committee Members

Edward Riggs Jr., Treasurer, Chairman of Budget and Audit Committee, and Representative of the Town of Alliance

Shane Turney, ECC President and Mayor Pro Tem of the Town of Trent Woods

Robin Comer, ECC 2<sup>nd</sup> Vice President, Carteret County Commissioner

Jay Bender, ECC 1<sup>st</sup> Vice President, Mayor of the Town of Pollocksville

Ray McDonald, Mayor of the Town of Mount Olive

Bill Taylor, Council Member of Morehead City

Arthur Robinson, Commissioner for the Town of Hookerton

ECC Staff:

Judy Hills, Executive Director

Jenny Miller, Finance Director

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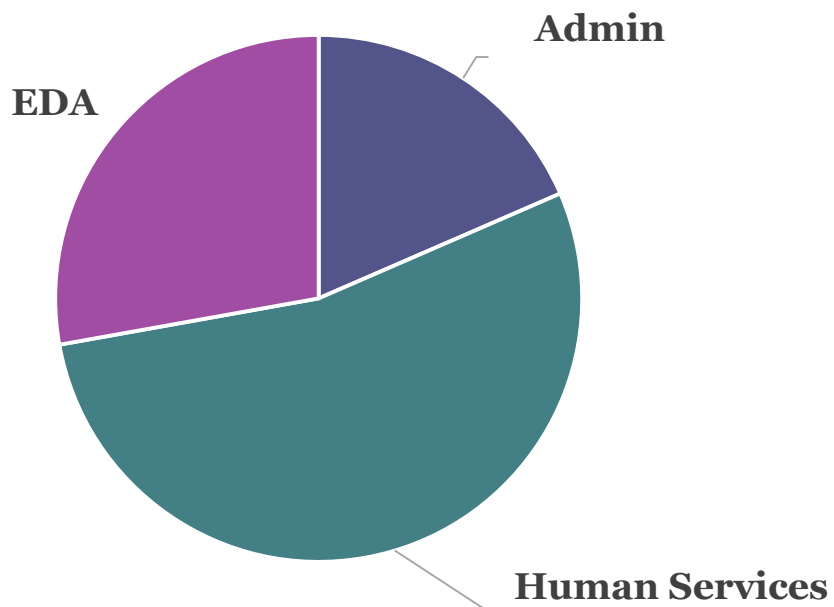
## ECC FY' 15-16 Budget Schedule

January 8	Budget and Audit Committee Meeting 4:30 pm ECC Board Meeting. Appointment of BAC Members <i>if needed</i>
February 13	Internal Budget Planning
February 19	Budget and Audit Committee Meeting 5:00 pm
February 25	Executive Director and Finance Director budget planning based on staff input
March 12	Budget and Audit Committee, Budget Planning 4:00 pm
March 20	Mailing of preliminary dues notification
April 9	Budget and Audit Committee Meeting, 4:00 pm <i>if needed</i>
April 13-17	Finance Director to revise Budget based on BAC recommendations
April 23	Budget and Audit Committee Meeting, 4:00 pm <i>if needed</i>
April 27-29	Finance Director to revise and finalize Budget based on BAC recommendations
April 30	Mailing of final budget to General Membership and Executive Board
May 14	Advertise Public Hearing of Budget / Budget and Audit Committee Meeting 4:00 pm BAC's presentation of Budget to Executive Committee
June 11	ECC General Membership Board Meeting (Public Hearing and Budget Adoption)

# Member Dues

# FY 15-16 Member Dues Projected Budget \$150,055

## Usage by Department



Department	Dollar Usage	Percentage
EDA	\$42,000	28%
Human Services	\$81,092	54%
Administration	\$26,963	18%

## 2015-2016 MEMBERSHIP DUES

Dues Assessment = 0.353

<u>LOCAL GOVT. ENTITY</u>	<u>COUNTY POPULATION</u>	<u>MILITARY POPULATION</u>	<u>ASSESSED POPULATION</u>	<u>Invoice AMOUNT</u>
<b><u>CARTERET COUNTY</u></b>	<b>39,279</b>		39,279	\$13,865
ATLANTIC BEACH	1,517		1,517	\$536
BEAUFORT	4,152		4,152	\$1,466
BOGUE	720	-	720	\$254
CAPE CARTERET	2,127		2,127	\$751
CEDAR POINT	1,382		1,382	\$488
EMERALD ISLE	3,784		3,784	\$1,336
INDIAN BEACH	119		119	\$218
MOREHEAD CITY	9,329		9,329	\$3,293
NEWPORT	4,786		4,786	\$1,689
PELETIER	672		672	\$237
PINE KNOLL SHORES	1,372		1,372	\$484
<b><u>CARTERET TOTAL</u></b>	<b>69,239</b>	-	69,239	<b>\$24,617</b>
<b><u>CRAVEN COUNTY</u></b>	<b>44,251</b>		44,251	\$15,621
BRIDGETON	463		463	\$218
COVE CITY	393	-	393	\$218
DOVER	393		393	\$218
HAVELOCK	20,821	(7,165)	13,656	\$4,821
NEW BERN	29,889		29,889	\$10,551
RIVER BEND	3,104		3,104	\$1,096
TRENT WOODS	4,104		4,104	\$1,449
VANCEBORO	1,003		1,003	\$354
<b><u>CRAVEN TOTAL</u></b>	<b>104,421</b>	(7,165)	97,256	<b>\$34,544</b>
<b><u>DUPLIN COUNTY</u></b>	<b>45,510</b>		45,510	\$16,065
BEULAVILLE	1,342		1,342	\$474
CALYPSO	557		557	\$218
FAISON (PART)	995		995	\$351
GREENEVERS	653		653	\$231
HARRELLS (PART)	24		24	\$218
KENANSVILLE	846		846	\$299
MAGNOLIA	968		968	\$342
MT. OLIVE (PART)	53		53	\$0
ROSE HILL	1,686		1,686	\$595
TEACHEY	386		386	\$218
WALLACE (PART)	3,972		3,972	\$1,402
WARSAW	3,112		3,112	\$1,099
<b><u>DUPLIN TOTAL</u></b>	<b>60,104</b>	-	60,104	<b>\$21,511</b>
<b><u>GREENE COUNTY</u></b>	<b>18,855</b>		18,855	\$6,656
HOOKERTON	407		407	\$218
SNOW HILL	1,592		1,592	\$562
WALSTONBURG	219		219	\$218
<b><u>GREENE TOTAL</u></b>	<b>21,073</b>	-	21,073	<b>\$7,654</b>



<u>LOCAL GOVT. ENTITY</u>	<u>COUNTY POPULATION</u>	<u>MILITARY POPULATION</u>	<u>ASSESSED POPULATION</u>	<u>INVOICE AMOUNT</u>
<b><u>JONES COUNTY</u></b>	<b>8,862</b>		8,862	\$3,128
MAYSVILLE	1,061		1,061	\$375
POLLOCKSVILLE	327		327	\$218
TRENTON	304		304	\$218
<b><u>JONES TOTAL</u></b>	<b>10,554</b>	-	10,554	<b>\$3,939</b>
<b><u>LENOIR COUNTY</u></b>	<b>34,121</b>		34,121	\$12,045
GRIFTON (PART)	185		185	\$218
KINSTON	21,368		21,368	\$7,543
LA GRANGE	2,854		2,854	\$1,007
PINK HILL	518		518	\$218
<b><u>LENOIR TOTAL</u></b>	<b>59,046</b>	-	59,046	<b>\$21,031</b>
<b><u>ONslow COUNTY</u></b>	<b>108,658</b>		108,658	\$38,356
HOLLY RIDGE	1,443		1,443	\$509
JACKSONVILLE	78,190	(42,528)	35,662	\$12,589
N. TOPSAIL BEACH	767	-	767	\$271
RICHLANDS	1,679		1,679	\$593
SURF CITY (PART)	298		298	\$218
SWANSBORO	2,890		2,890	\$1,020
<b><u>ONslow TOTAL</u></b>	<b>193,925</b>	(42,528)	151,397	<b>\$53,556</b>
<b><u>PAMLICO COUNTY</u></b>	<b>7,719</b>		7,719	\$2,725
ALLIANCE	761		761	\$269
ARAPAHOE	563		563	\$218
BAYBORO	1,240		1,240	\$438
GRANTSBORO	688		688	\$243
MESIC	216		216	\$218
MINNESOTT BEACH	455		455	\$218
ORIENTAL	899		899	\$317
STONEWALL	279		279	\$218
VANDEMERE	251		251	\$218
<b><u>PAMLICO TOTAL</u></b>	<b>13,071</b>	-	13,071	<b>\$5,081</b>
<b><u>WAYNE COUNTY</u></b>	<b>81,855</b>		81,855	\$28,895
EUREKA	198		198	\$218
FREMONT	1,256		1,256	\$443
GOLDSBORO	35,489	(4,633)	30,856	\$10,892
MT. OLIVE (PART)	4,657		4,657	\$1,644
PIKEVILLE	679		679	\$240
SEVEN SPRINGS	115		115	\$218
WALNUT CREEK	852		852	\$301
<b><u>WAYNE TOTAL</u></b>	<b>125,101</b>	(4,633)	120,468	<b>\$42,851</b>
<b>TOTAL</b>	<b>656,534</b>	<b>(54,326)</b>	<b>602,208</b>	<b>\$214,784</b>

Certified Municipal Estimates OSBM July 2013

[http://www.osbm.state.nc.us/ncosbm/facts\\_and\\_figures/socioeconomic\\_data/population\\_estimates/demog/muniestbycounty\\_2013.html](http://www.osbm.state.nc.us/ncosbm/facts_and_figures/socioeconomic_data/population_estimates/demog/muniestbycounty_2013.html)

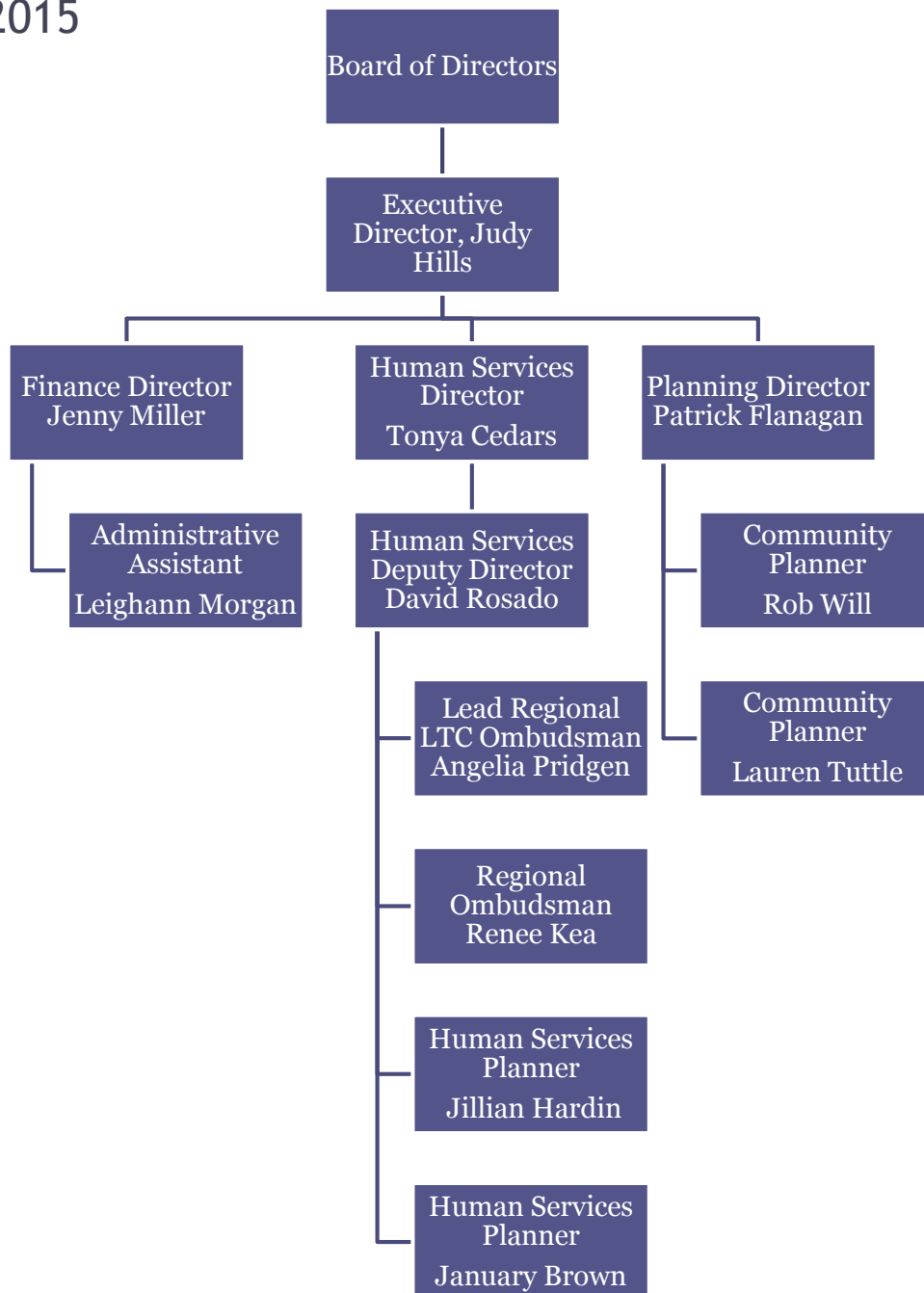
Military populations 2013 - NC Department of Commerce

[http://www.osbm.state.nc.us/ncosbm/facts\\_and\\_figures/socioeconomic\\_data/population\\_estimates/demog/muniestbycounty\\_2013.html](http://www.osbm.state.nc.us/ncosbm/facts_and_figures/socioeconomic_data/population_estimates/demog/muniestbycounty_2013.html)

# Personnel

# Eastern Carolina Council Organizational Chart

May 2015



## Salary Schedule

Employee Name	Position	FY 14-15	FY 15-16
Hills, Judy	Executive Director	66,959	68,633
Miller, Jenny	Finance Director	62,866 (T. Williams)	60,931
Morgan, Leighann	Administrative Assistant	31,200 (N. Holton)	33,932
Cedars, Tonya	Human Services Director	59,867	61,364
Rosado, David	Human Services Deputy Director	47,791	48,986
Pridgen, Angelia	Regional Lead Ombudsman	42,674	43,741
Hardin, Jillian	Human Services Planner	39,374	40,358
Brown, January	Human Services Planner	39,078	40,055
Kea, Renee	Regional Ombudsman	38,500	39,463
Flanagan, Patrick	Planning Director	50,964	52,238
Will, Robert	Community Planner	49,076	50,303
Tuttle, Lauren	Community Planner	<u>42,630</u>	<u>43,696</u>
TOTAL		\$ 570,978	\$ 583,700

# Budget Ordinance

## Proposed Budget Ordinance FY 2015-2016

		<b>PROPOSED BUDGET</b>
		<b>FY' 15-16</b>
<b><u>REVENUES ANTICIPATED</u></b>		
	FEDERAL (AAA, Environmental)	4,986,723
	STATE (SB 1559)	48,263
	LOCAL CASH / DUES (ECC, Aging & RPO)	197,505
	LOCAL PROJECTS (T/A)	205,835
	OTHER - MIS REVENUE	4,500
	IN-KIND	0
	<b>TOTAL REVENUES</b>	<b>5,442,826</b>
<b><u>EXPENDITURES BY DEPARTMENT</u></b>		
	<b>GENERAL GOVERNMENT:</b>	
400	ADMINISTRATION	26,963
406	PLANNING & GIS TECH ASST	74,573
419	ECONOMIC DEV T/A PROJECTS	27,051
454 & 459	FISCAL T/A PROJECTS	20,000
456	FAISON T/A	9,211
490	AGING T/A PROJECTS	30,000
	<b>TRANSPORTATION:</b>	
300	EAST CAROLINA RPO	115,625
350	DOWN EAST RPO	121,625
	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>	
708	ECONOMIC DEVELOPMENT PLANNING & ADMIN	105,000
	<b>ENVIRONMENTAL PROTECTION</b>	
612	205J PINE KNOLL SHORES	4,000
	<b>HUMAN SERVICES:</b>	
500	TITLE III PLANNING & ADMINISTRATION	309,901
512	COMMUNITY RESOURCE CENTER (CRC-LCA)	60,000
520	OMBUDSMAN	162,296
530	AAA SUPPORT (SB1559)	48,263
920 & 811-857	FAMILY CAREGIVER SUPPORT (FCSP)	276,979
540	ELDER ABUSE TRAINING	10,636
901/908/925	TITLE III, HCCBG PASS THRU	3,869,863
915	TITLE III-D HEALTH PROMOTION	42,144
906	LEGAL AIDE	23,146
502	MIPPA	25,550
550	MFP	80,000
	<b>Total Expenditures</b>	<b>5,442,826</b>
	<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>	<b>0</b>

## **Proposed Budget Ordinance FY 2015-2016**

### **RATE OF CONTRIBUTIONS ESTIMATED**

A contribution rate of .353 cents per capita remains the same from the fiscal year 2014/2015 and is hereby established as the official contribution from the member governments to the ECC for the fiscal year 2015/2016. This rate is based on the programs the 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 as approved by our cognizant agency Federal Department of Commerce.

### **SPECIAL AUTHORIZATION-BUDGET OFFICER**

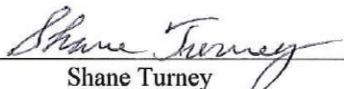
The Budget Officer is hereby authorized to transfer appropriations within any of the above projects subject to the following limitations:

- (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 departmental 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.
- (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 after a notice of revenue availability or signed contract 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.

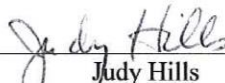
### **UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This Ordinance and Budget Document shall be the basis of the financial plan for the ECC during the 2015/2016 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. Copies of the Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the members of the Budget and Audit Committee.

Adopted this 11<sup>th</sup> day of June, 2015

  
Shane Turney

President, Director of ECC Board

  
Judy Hills

Executive Director and Budget Officer

# NC Local Government Budget and Fiscal Control Act - Excerpt

## **§ 159-8. Annual balanced budget ordinance.**

(a) Each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Article. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget year. It is the intent of this Article that, except for moneys expended pursuant to a project ordinance or accounted for in an intragovernmental service fund or a trust and agency fund excluded from the budget ordinance under G.S. 159-13(a), all moneys received and expended by a local government or public authority should be included in the budget ordinance. Therefore, notwithstanding any other provision of law, no local government or public authority may expend any moneys, regardless of their source (including moneys derived from bond proceeds, federal, state, or private grants or loans, or special assessments), except in accordance with a budget ordinance or project ordinance adopted under this Article or through an intragovernmental service fund or trust and agency fund properly excluded from the budget ordinance.

(b) The budget ordinance of a unit of local government shall cover a fiscal year beginning July 1 and ending June 30. The budget ordinance of a public authority shall cover a fiscal year beginning July 1 and ending June 30, except that the Local Government Commission, if it determines that a different fiscal year would facilitate the authority's financial operations, may enter an order permitting an authority to operate under a fiscal year other than from July 1 to June 30. If the Commission does permit an authority to operate under an altered fiscal year, the Commission's order shall also modify the budget calendar set forth in G.S. 159-10 through 159-13 so as to provide a new budget calendar for the altered fiscal year that will clearly enable the authority to comply with the intent of this Part. (1971, c. 780, s. 1; 1973, c. 474, s. 5; 1975, c. 514, s. 3; 1979, c. 402, s. 1; 1981, c. 685, s. 2.)



# Budget Comparison

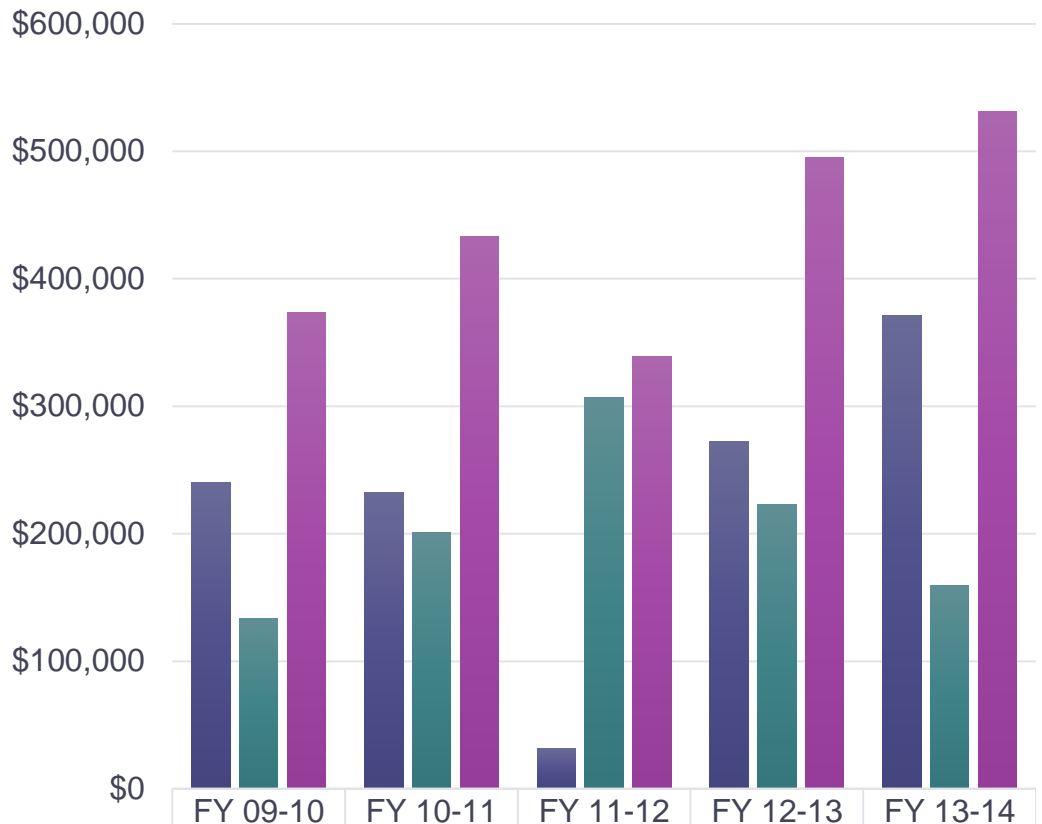
**Budget Comparison**  
**Proposed FY 2015-2016 to Current Year Amended Budget**

			<b>PROPOSED BUDGET</b>	<b>AMENDED BUDGET</b>	
			<b>FY 15-16</b>	<b>FY 14-15</b>	<b>VARIANCE</b>
<b><u>REVENUES ANTICIPATED</u></b>					
	FEDERAL (AAA, ENVIRONMENTAL)		4,986,723	3,236,574	1,750,149
	STATE (SB 1559)		48,263	2,205,658	(2,157,395)
	LOCAL CASH / DUES (ECC, AGING & RPO)		197,505	198,727	(1,222)
	LOCAL PROJECTS (T/A)		205,835	163,725	42,110
	OTHER - MIS REVENUE		4,500	4,500	0
	IN-KIND		0	4,000	(4,000)
	<b>TOTAL REVENUES</b>		<b>5,442,826</b>	<b>5,753,887</b>	<b>(311,061)</b>
<b><u>EXPENDITURES BY DEPARTMENT</u></b>					
	<b>GENERAL GOVERNMENT:</b>				
400	ADMINISTRATION		26,963	21,201	5,762
406	PLANNING & GIS TECH ASST		74,573	61,033	13,540
419	ECONOMIC DEV T/A PROJECTS		27,051	43,395	(16,344)
454 & 459	FISCAL T/A PROJECTS		20,000	20,000	0
456	FAISON T/A		9,211	9,211	0
458	FREMONT T/A			10,086	(10,086)
490	AGING T/A PROJECTS		30,000	30,000	0
	<b>TRANSPORTATION:</b>				
300	EAST CAROLINA RPO		115,625	115,625	(0)
350	DOWN EAST RPO		121,625	121,625	(0)
	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>				
705 & 708	ECONOMIC DEVELOPMENT PLANNING & ADMIN		105,000	133,408	(28,408)
	<b>ENVIRONMENTAL PROTECTION</b>				
611	205J ORIENTAL		0	8,273	(8,273)
613	205J MAYSVILLE		0	9,052	(9,052)
612	205J PINE KNOLL SHORES		4,000	12,014	(8,014)
	<b>HUMAN SERVICES:</b>				
500	TITLE III PLANNING & ADMINISTRATION		309,901	311,630	(1,729)
512	COMMUNITY RESOURCE CENTER (CRC-LCA)		60,000	60,000	0
520	OMBUDSMAN		162,296	162,045	251
530	AAA SUPPORT (SB1559)		48,263	48,263	0
920 & 811-857	FAMILY CAREGIVER SUPPORT (FCSP)		276,979	280,600	(3,621)
540	ELDER ABUSE TRAINING		10,636	10,636	0
901/908/925	TITLE III, HCCBG PASS THRU		3,869,863	4,173,358	(303,495)
915	TITLE III-D HEALTH PROMOTION		42,144	42,143	1
906	LEGAL AIDE		23,146	23,146	0
502	MIPPA		0	65,890	(65,890)
	SHIIP		25,550	25,550	0
550	MFP		80,000	35,000	45,000
	<b>Total Expenditures</b>		<b>5,442,826</b>	<b>5,833,185</b>	<b>(390,359)</b>

# Fund Balance

# General Fund Balance

## Five Year History



■ Unassigned Fund Balance	\$240,487	\$232,111	\$31,506	\$272,205	\$371,500
■ Stabilized/Restricted Funds	\$133,310	\$201,111	\$306,999	\$223,210	\$159,348
■ Total General Fund Balance	\$373,797	\$433,222	\$339,005	\$495,415	\$530,848

*Unassigned Fund Balance=Cash-Accounts Payable & Deferred Revenue (Available funds)*

*Stabilized / Restricted Funds=Obligated Funds from Accounts/Awards Received (Unavailable funds)*

*Total General Fund Balance=Unassigned Fund Balance + Stabilized Fund Balance*

# Budget Detail

# Description of 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 withdrawn and applied as required to match Federal funding (Economic Development Administration Planning Grant and some Aging programs).



# Description of Funding Categories

## 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 & Physical Development  
Environmental Protection  
Transportation  
Human Services





# Description of Special Revenue Fund

## **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, 2015 to December 31, 2017. Income and expenses related to this and other economic development grants received during the fiscal year are assigned to this category.





# Description of Special Revenue Fund

## 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.



# Description of Special Revenue Fund

## 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.



# Description of Special Revenue Fund

## 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
- *MIPPA*—Medicare Improvement for Patients and Providers Act funds allow AAA staff to assist a person with completing an application for Low Income Subsidy (LIS) or Medicare Savings Programs (MSP).

# Departmental Budgets

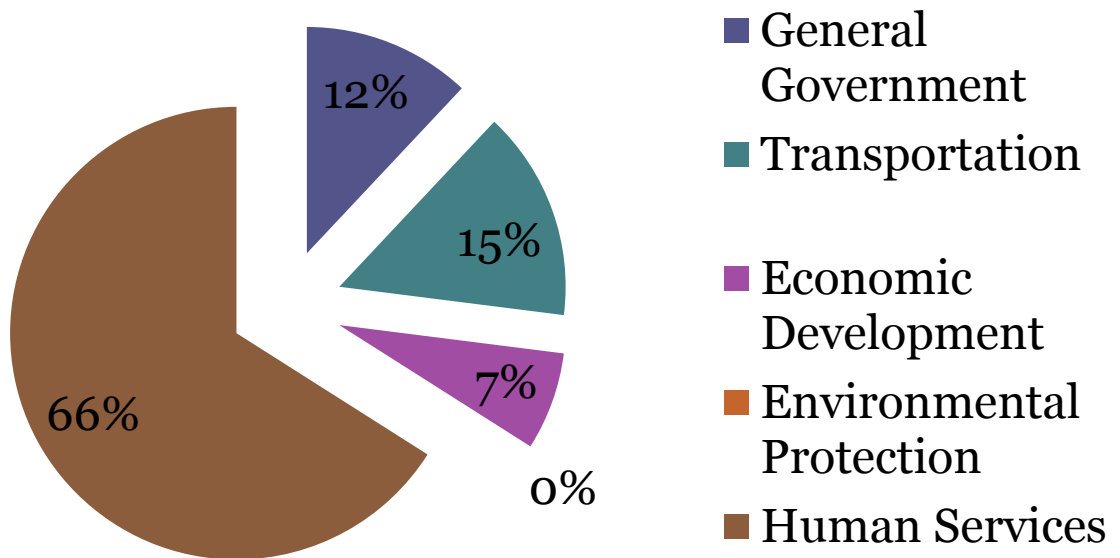
	300	350	400	406	419	454/459	456	490	500	502	512
	<u>Eastern</u>	<u>Down</u>									<u>LCA</u>
	<u>Carolina</u>	<u>East</u>		<u>Planning</u>	<u>Community</u>	<u>Fiscal</u>		<u>Aging</u>	<u>Aging</u>		<u>Local</u>
<u>Financial Report</u>	<u>RPO</u>	<u>RPO</u>	<u>Admin</u>	<u>T/A</u>	<u>Dev T/A</u>	<u>T/A</u>	<u>Faison</u>	<u>T/A</u>	<u>P &amp; A</u>	<u>Mippa</u>	<u>Contact</u>
<u>Revenues</u>											<u>Agency</u>
4701. Federal Revenue	92,500	97,300	0	0	0	0	0	0	241,603	25,550	60,000
4702. Administration State Revenue	0	0	0	0	0	0	0	0	0	0	0
4703. Other Revenue	0	0	0	74,573	27,051	20,000	9,211	30,000	0	0	0
4711. Administration MIS Revenue	0	0	0	0	0	0	0	0	4,500	0	0
4713. Local Revenue	23,125	24,325	150,055	0	0	0	0	0	0	0	0
4717. ECC Match	0	0	(123,092)	0	0	0	0	0	63,798	0	0
Total Revenues	115,625	121,625	26,963	74,573	27,051	20,000	9,211	30,000	309,901	25,550	60,000
<u>Expenses</u>											
5455. Board Travel	0	0	500	0	0	0	0	0	0	0	0
5457. Board Meeting	0	0	3,500	0	0	0	0	0	0	0	0
5460. MIS Fee	0	0	0	0	0	0	0	0	4,500	0	0
5465. President Allowance	0	0	1,800	0	0	0	0	0	0	0	0
5500. Advisory Council	0	0	0	0	0	0	0	0	6,000	0	0
5502. Training	530	530	5,000	0	0	0	150	16,927	9,000	0	4,266
5510. Administration Program Svcs	0	0	0	0	0	0	0	0	40,920	0	0
5700. Mileage Expense	6,881	7,181	4,000	200	1,000	0	192	708	15,000	0	3,100
5701. Hotel, Meals, Incidentals	940	1,700	2,750	200	0	0	150	500	15,000	0	2,700
5705. Annual Meeting	0	0	1,000	0	0	0	0	0	2,000	0	0
5720. Salary	51,459	54,136	98,295	38,706	12,353	7,550	4,118	3,487	81,800	0	20,179
5721. 401K	2,365	2,486	2,973	1,986	372	226	124	2,222	15,932	0	4,556
5722. FICA	4,019	4,224	7,583	1,986	945	578	315	0	6,801	0	1,544
5724. Health Insurance	2,365	2,486	15,164	1,986	3,333	1,666	1,000	0	0	0	0
5725. Dental Insurance	2,365	2,486	725	1,986	97	36	22	0	0	0	0
5726. Retirement	3,715	3,904	7,006	2,737	873	534	295	0	6,285	0	1,427
5736. Unemployment Benefits	2,365	2,486	638	1,986	0	0	319	0	0	0	0
5749. Legal Fees	0	0	7,500	0	0	0	0	0	0	0	0
5751. Audit	1,000	1,000	2,125	0	250	0	0	0	28,874	0	0
5752. Rent	300	300	42,000	0	0	0	0	0	480	0	171
5754. Capital Lease	0	0	8,792	0	0	0	0	0	0	0	0
5757. Insurance & Bonding	0	0	13,277	0	0	0	0	0	0	0	0
5758. Postage	10	10	2,500	0	0	0	0	0	400	0	500
5759. Printing/Publication	100	100	1,200	100	0	0	0	2,300	1,500	0	3,200
5760. Telephone, Cell Service	2,682	2,615	2,780	600	0	0	0	0	5,300	0	900
5761. Utilities	0	0	13,000	0	0	0	0	0	0	0	0
5768. Broadband	1,556	1,556	2,074	0	0	0	0	0	2,074	0	1,038
5769. Computer Related Purchase	0	0	1,000	3,000	0	0	0	0	0	0	0
5770. Office Supplies	100	100	3,500	0	0	0	0	900	3,200	0	1,443
5771. IT System Administration	3,846	3,846	18,000	0	0	0	0	0	5,130	0	2,562
5772. Dues & Subscriptions	800	800	12,438	0	0	0	0	0	3,500	0	0
5773. Cleaning Services	0	0	3,600	0	0	0	0	0	0	0	0
5774. Administration Advertising	0	0	500	0	0	0	0	0	2,000	25,550	0
5775. Maintenance & Repairs	2,024	2,024	6,500	0	0	0	0	0	0	0	0
5776. Administration Website	0	0	600	0	0	0	0	0	0	0	0
5778. Copier Costs/Paper	410	550	1,500	100	100	0	0	500	3,500	0	500
5779. Bank Charges	0	0	200	0	0	2,246	0	0	0	0	0
5780. Payroll Exp	0	0	4,000	0	0	2,610	0	0	0	0	0
5781. Employment Screening	0	0	550	0	0	0	0	0	0	0	0
5899. Indirect Cost	25,793	27,105	(271,607)	19,000	7,728	4,554	2,526	2,456	50,705	0	11,914
6200. HCCBG PASS-THRU FUNDS	0	0	0	0	0	0	0	0	0	0	0
6600. LEGAL AIDE	0	0	0	0	0	0	0	0	0	0	0
6700. Sr. Center Gen Purpose	0	0	0	0	0	0	0	0	0	0	0
6800. III-D III-D CSS	0	0	0	0	0	0	0	0	0	0	0
6900. FCSP FCSP Friendly Caregivers	0	0	0	0	0	0	0	0	0	0	0
Total Expenses	115,625	121,625	26,963	74,573	27,051	20,000	9,211	30,000	309,901	25,550	60,000
Excess Revenue Over (Under)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures											





# Proposed Budget Graph

## Total Expenditures by Department



Department	Total Expenses	Percentage
General Government	187,798	12%
Transportation	237,250	15%
Economic Development	105,000	7%
Environmental Protection	4,000	0%
Human Services**	<u>1,038,915</u>	<u>66%</u>
Total	1,572,963	100%

\*\*Human Services percentage does not include \$3,869,863 (HCCBG Pass Thru Funds)

# Glossary



## Acronyms

<b>AAA</b>	<b>Area Agency on Aging</b>
<b>DERPO</b>	<b>Down East RPO</b>
<b>ECC</b>	<b>Eastern Carolina Council (d/b/a)</b>
<b>ECRPO</b>	<b>Eastern Carolina RPO</b>
<b>EDA</b>	<b>Economic Development Administration-a unit of the US Department of Commerce</b>
<b>FCSP</b>	<b>Family Care Giver Support (AAA program)</b>
<b>GIS</b>	<b>Geographic Information Systems (mapping data)</b>
<b>HCCBG</b>	<b>Home and Community Care Block Grant, AAA funding source</b>
<b>OMB</b>	<b>Ombudsman-AAA program</b>
<b>P&amp;A</b>	<b>Planning and Administration-AAA program</b>
<b>RPO</b>	<b>Rural Transportation Planning Organization-areas established by the NC Department of Transportation for planning of local transportation needs.</b>
<b>SB 1559</b>	<b>Senate Bill 1559-an AAA program of supplemental funding</b>

## Glossary

<b>205j</b>	<b>Water Quality grant – Federal funding, pass through state</b>
<b>ADM, Admin or Administration</b>	<b>Administrative expenses to include overhead and fixed costs such as 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.</b>
<b>Advisory Council</b>	<b>Meeting expenses of advisory boards to ECC (RAAC, etc.)</b>
<b>Aging</b>	<b>Older Americans Act Program called “Aging”</b>
<b>Aging Pass-thru</b>	<b>Funds received that are allocated to the counties by formulas for various AAA programs. ECC staff monitors the use of these funds.</b>
<b>Allocation</b>	<b>Cost distributed to programs per guidelines</b>
<b>Assessed Population</b>	<b>Population minus the active duty military</b>
<b>Appropriated Fund Balance</b>	<b>Unassigned fund balance that has been approved by the Board for use in the current year.</b>
<b>Appropriations</b>	<b>Funding that has been set aside for a specific use</b>
<b>Balanced Budget</b>	<b>A budget ordinance is balanced when the sum of estimated new revenues and appropriated fund balances in equal to appropriations</b>
<b>Board</b>	<b>ECC Board of Directors</b>
<b>Budget Officer</b>	<b>The ECC Executive Director</b>
<b>Budget Ordinance</b>	<b>Financial plan that is legally adopted by the ECC Board of Directors</b>
<b>Capital Lease</b>	<b>Postage machine and copier machine lease</b>
<b>Consultant</b>	<b>Non-employee services for specific tasks</b>
<b>Deferred Revenue</b>	<b>Monies paid but not yet earned</b>
<b>Expenditure</b>	<b>An expense, disbursement or cost</b>
<b>Fiscal Year (FY)</b>	<b>For ECC the fiscal year is July 1 to June 30. The fiscal year 15-16 refers to the fiscal year beginning July 1, 2015 to June 30, 2016.</b>
<b>Fringe Benefits</b>	<b>Health insurance, dental insurance, life insurance, disability insurance, 401K contributions, etc.</b>

## Glossary

<b>Fund Balance</b>	<b>Unassigned Fund Balance + Stabilized Fund Balance. Assets less liabilities that includes equity and reserved funds</b>
<b>Indirect</b>	<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>
<b>IT SYS Administration</b>	<b>Computer System Administration and services</b>
<b>Match</b>	<b>Funds required for matching or leveraging of awarded grants.</b>
<b>Member Dues/ Contributions</b>	<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>
<b>Membership Dues</b>	<b>Line item for annual subscriptions to professional associations</b>
<b>MIS Reimbursement</b>	<b>ARMS System fee paid by ECC but reimbursed through various agencies</b>
<b>Reimbursement</b>	<b>To make restoration or payment</b>
<b>REV or Revenue</b>	<b>Income</b>
<b>Stabilized / Restricted Fund Balance</b>	<b>Obligated Funds from Accounts/Awards Received (Unavailable funds)</b>
<b>T/A or Technical Assistance</b>	<b>Assistance provided by ECC staff to local governments and others for a fee.</b>
<b>Transfer</b>	<b>Funds that are received in one fund and moved to another fund for expenditures. For example, the ECC dues received are transferred to the Federal and State program for expenditures and to satisfy the match requirements.</b>
<b>Unassigned Fund Balance</b>	<b>Cash-Accounts Payable &amp; Deferred Revenue (Available funds)</b>

# Eastern Carolina Council

## P. O. Box 1717

## New Bern, NC 28563

- **Judy Hills, Executive Director**
- Phone: (252) 638-3185 ext. 3005
- Cell: (252) 229-4799
- Email: [jhills@eccog.org](mailto:jhills@eccog.org)
- **Jenny Miller, Finance Director**
- Phone: (252) 638-3185 ext. 3028
- Cell: (252) 229-2817
- Email: [jmiller@eccog.org](mailto:jmiller@eccog.org)



233 Middle Street  
3<sup>rd</sup> Floor, O'Marks Building  
New Bern, NC 28560

Phone: 252-638-3185  
Website: [eccog.org](http://eccog.org)