



# **Annual Budget 2016-2017**

*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 and Chairman of  
the Carteret County Commission

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

Ray McDonald, Mayor of the Town of Mount Olive

Bill Taylor, Councilman of the Town of Morehead City

Arthur Robinson, Commissioner of the Town of  
Hookerton

**ECC Staff:**

Judy Hills, Executive Director

Jenny Miller, Finance Director

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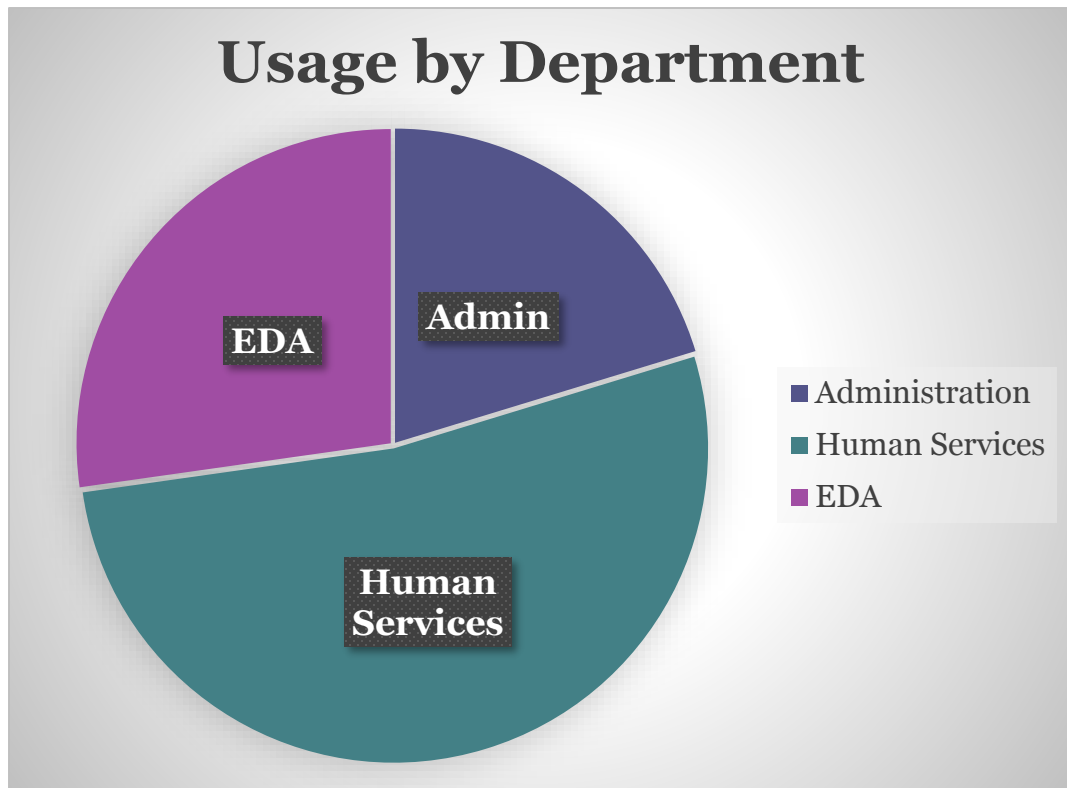
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# ECC FY 16-17 Budget Schedule

January 14	Budget and Audit Committee Meeting 5:00 pm ECC Board Meeting.
February 8	Internal Budget Planning
February 11	Budget and Audit Committee Meeting 5:00 pm
February 24	Executive Director and Finance Director budget planning based on staff input
March 1	Mailing of preliminary dues notification
March 10	Budget and Audit Committee, Budget Planning 4:00 pm
May 12	Budget and Audit Committee (BAC) Meeting 4:00 pm BAC's presentation of Budget to Executive Committee
May 13	Advertise Public Hearing of Budget
June 9	ECC General Membership Board Meeting (Public Hearing and Budget Adoption)

# Member Dues

# FY 16-17 Projected Member Dues \$154,192



Department	Match/Allocation Usage	Percentage
EDA	\$42,000	27%
Human Services	\$80,916	53%
Administration	\$31,276	20%

# 2016-2017 Membership Dues

Dues Assessment = 0.353

LOCAL GOVT. ENTITY	COUNTY POPULATION	MILITARY POPULATION	ASSESSED POPULATION	INVOICE AMOUNT
<b>CARTERET COUNTY</b>	39,397		39,397	\$13,907
ATLANTIC BEACH	1,510		1,510	\$533
BEAUFORT	4,136		4,136	\$1,460
BOGUE	721		721	\$255
CAPE CARTERET	2,140		2,140	\$755
CEDAR POINT	1,396		1,396	\$493
EMERALD ISLE	3,775		3,775	\$1,333
INDIAN BEACH	120		120	\$218
MOREHEAD CITY	9,313		9,313	\$3,287
NEWPORT	4,801		4,801	\$1,695
PELETIER	676		676	\$239
PINE KNOLL SHORES	1,365		1,365	\$482
<b>CARTERET TOTAL</b>	<b>69,350</b>		<b>69,350</b>	<b>\$24,656</b>
<b>CRAVEN COUNTY</b>	44,455		44,455	\$15,693
BRIDGETON	463		463	\$218
COVE CITY	395		395	\$218
DOVER	392		392	\$218
HAVELOCK	20,592	(9,963)	10,629	\$3,752
NEW BERN	30,051		30,051	\$10,608
RIVER BEND	3,084		3,084	\$1,089
TRENT WOODS	4,084		4,084	\$1,442
VANCEBORO	1,004		1,004	\$354
<b>CRAVEN TOTAL</b>	<b>104,520</b>		<b>94,557</b>	<b>\$33,591</b>
<b>DUPLIN COUNTY</b>	45,508		45,508	\$16,064
BEULAVILLE	1,332		1,332	\$470
CALYPSO	559		559	\$218
FAISON (PART)	997		997	\$352
GREENEVERS	655		655	\$231
HARRELLS (PART)	24		24	\$218
KENANSVILLE	826		826	\$292
MAGNOLIA	971		971	\$343
MT. OLIVE (PART)	52		52	\$0
ROSE HILL	1,690		1,690	\$597
TEACHEY	388		388	\$218
WALLACE (PART)	4,016		4,016	\$1,418
WARSAW	3,108		3,108	\$1,097
<b>DUPLIN TOTAL</b>	<b>60,126</b>		<b>60,126</b>	<b>\$21,517</b>
<b>GREENE COUNTY</b>	19,071		19,071	\$6,732
HOOKERTON	407		407	\$218
SNOW HILL	1,590		1,590	\$561
WALSTONBURG	218		218	\$218
<b>GREENE TOTAL</b>	<b>21,286</b>		<b>21,286</b>	<b>\$7,729</b>



# 2016-2017 Membership Dues

Dues Assessment = 0.353

LOCAL GOVT. ENTITY	COUNTY POPULATION	MILITARY POPULATION	ASSESSED POPULATION	INVOICE AMOUNT
<b>JONES COUNTY</b>	8,784		8,784	\$3,101
MAYSVILLE	1,056		1,056	\$373
POLLOCKSVILLE	325		325	\$218
TRENTON	303		303	\$218
<b>JONES TOTAL</b>	<b>10,468</b>		<b>10,468</b>	<b>\$3,910</b>
<b>LENOIR COUNTY</b>	34,061		34,061	\$12,024
GRIFTON (PART)	185		185	\$218
KINSTON	21,212		21,212	\$7,488
LA GRANGE	2,843		2,843	\$1,004
PINK HILL	529		529	\$218
<b>LENOIR TOTAL</b>	<b>58,830</b>		<b>58,830</b>	<b>\$20,951</b>
<b>ONslow COUNTY</b>	109,499		109,499	\$38,653
HOLLY RIDGE	1,493		1,493	\$527
JACKSONVILLE	76,576	(36,635)	39,941	\$14,099
N. TOPSAIL BEACH	768		768	\$271
RICHLANDS	1,656		1,656	\$585
SURF CITY (PART)	296		296	\$218
SWANSBORO	2,916		2,916	\$1,029
<b>ONslow TOTAL</b>	<b>193,204</b>		<b>156,569</b>	<b>\$55,382</b>
<b>PAMLICO</b>	7,757		7,757	\$2,738
ALLIANCE	762		762	\$269
ARAPAHOE	567		567	\$218
BAYBORO	1,249		1,249	\$441
GRANTSBORO	690		690	\$244
MESIC	215		215	\$218
MINNESOTT BEACH	465		465	\$218
ORIENTAL	903		903	\$319
STONEWALL	279		279	\$218
VANDEMERE	250		250	\$218
<b>PAMLICO TOTAL</b>	<b>13,137</b>		<b>13,137</b>	<b>\$5,100</b>
<b>WAYNE COUNTY</b>	82,545		82,545	\$29,138
EUREKA	197		197	\$218
FREMONT	1,257		1,257	\$444
GOLDSBORO	35,434	(2,665)	32,769	\$11,567
MT. OLIVE	4,654		4,654	\$1,643
PIKEVILLE	677		677	\$239
SEVEN SPRINGS	115		115	\$218
WALNUT CREEK	854		854	\$301
<b>WAYNE TOTAL</b>	<b>125,733</b>		<b>123,068</b>	<b>\$43,769</b>

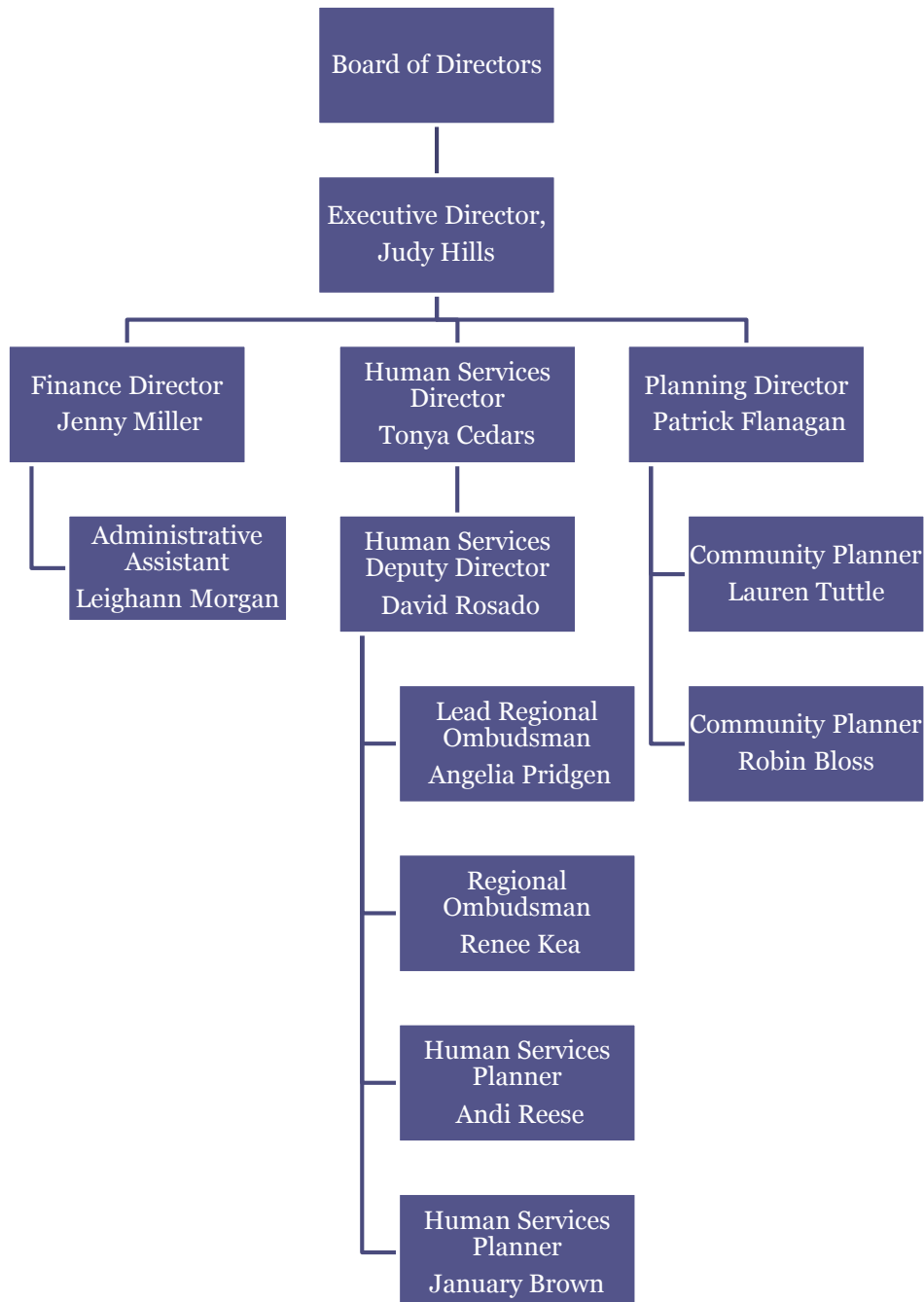
Standard Municipal Estimates OSBM July 2014

[https://ncosbm.s3.amazonaws.com/s3fs-public/demog/muniestbycounty\\_2014.html](https://ncosbm.s3.amazonaws.com/s3fs-public/demog/muniestbycounty_2014.html)

Military populations 2015 - Community Liaison (Camp Lejeune, Cherry Point & Seymour Johnson)

# Personnel

# Eastern Carolina Council Organizational Chart



# Salary Schedule

Employee Name	Position	FY 15-16	FY 16-17
Hills, Judy	Executive Director	\$ 68,633	\$ 90,000
Miller, Jenny	Finance Director	\$ 61,511	\$ 63,356
Morgan, Leighann	Administrative Assistant	\$ 39,220	\$ 40,397
Cedars, Tonya	Human Services Director	\$ 61,364	\$ 63,205
Rosado, David	Human Services Deputy Director	\$ 48,986	\$ 50,456
Pridgen, Angelia	Regional Lead Ombudsman	\$ 43,741	\$ 45,053
Reese, Andi	Human Services Planner	\$ 41,552	\$ 42,799
Brown, January	Human Services Planner	\$ 40,055	\$ 41,257
Kea, Renee	Regional Ombudsman	\$ 39,463	\$ 40,647
Flanagan, Patrick	Planning Director	\$ 52,238	\$ 53,805
Bloss, Robin	Community Planner	\$ 42,930	\$ 44,218
Tuttle, Lauren	Community Planner	\$ 45,881	\$ 47,257
TOTAL		\$ 585,574	\$ 622,450

# Budget Ordinance

# Proposed Budget Ordinance

## FY 16/17

		PROPOSED BUDGET  FY 16-17
<b>REVENUES ANTICIPATED</b>		
	FEDERAL (AAA, Environmental, Economic Dev)	5,026,215
	STATE (SB 1559)	48,263
	LOCAL CASH / DUES (ECC, Aging & RPO)	201,642
	LOCAL PROJECTS (T/A)	59,568
	OTHER - MIS REVENUE	4,500
	APPROPRIATED FUND BALANCE (PEV Study)	30,000
	<b>TOTAL REVENUES</b>	<b>5,370,188</b>
<b>EXPENDITURES BY DEPARTMENT</b>		
	<b>GENERAL GOVERNMENT:</b>	
400	ADMINISTRATION	31,276
406	PLANNING & GIS T/A	29,425
419	ECONOMIC DEV T/A	10,143
454 & 459	FISCAL T/A	10,000
490	AGING T/A	10,000
	<b>TRANSPORTATION:</b>	
300	EAST CAROLINA RPO	115,625
350	DOWN EAST RPO	121,625
620	PEV (Plug-in Electric Vehicle Study)	60,000
	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>	
708	ECONOMIC DEVELOPMENT PLANNING & ADMIN	105,000
	<b>ENVIRONMENTAL PROTECTION</b>	
614	205J WALLACE	8,307
	<b>HUMAN SERVICES:</b>	
500	TITLE III PLANNING & ADMINISTRATION	309,230
512	COMMUNITY RESOURCE CENTER (CRC-LCA)	60,000
520	OMBUDSMAN	162,379
530	AAA SUPPORT (SB1559)	48,263
920 & 811-857	FAMILY CAREGIVER SUPPORT (FCSP)	276,579
540	ELDER ABUSE TRAINING	10,210
901/908/925	TITLE III, HCCBG PASS THRU	3,817,767
915	TITLE III-D HEALTH PROMOTION	40,866
906	LEGAL AID	23,146
502	MIPPA	24,185
503	MIPPA-CRAVEN	2,102
513	III D SURPLUS	10,588
550	MFP	80,000
551	SHIIP-CRAVEN	3,472
	<b>Total Expenditures</b>	<b>5,370,188</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>		<b>0</b>

# Proposed Budget Ordinance

## FY 16/17

### RATE OF CONTRIBUTIONS ESTIMATED

A contribution rate of .353 cents per capita remains the same from the fiscal year 2015-2016 and is hereby established as the official contribution from the member governments to the ECC for the fiscal year 2016-2017. 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 and is approved by a cognizant agency of the Federal government each year.

### SPECIAL AUTHORIZATION - BUDGET OFFICER

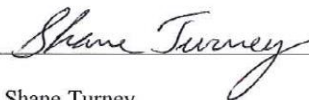
The Budget Officer is hereby authorized to transfer appropriations within any of the above projects subject to the following limitations:

- (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 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 2016-2017 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 9<sup>th</sup> day of June, 2016



Shane Turney  
President, ECC Board of Director



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

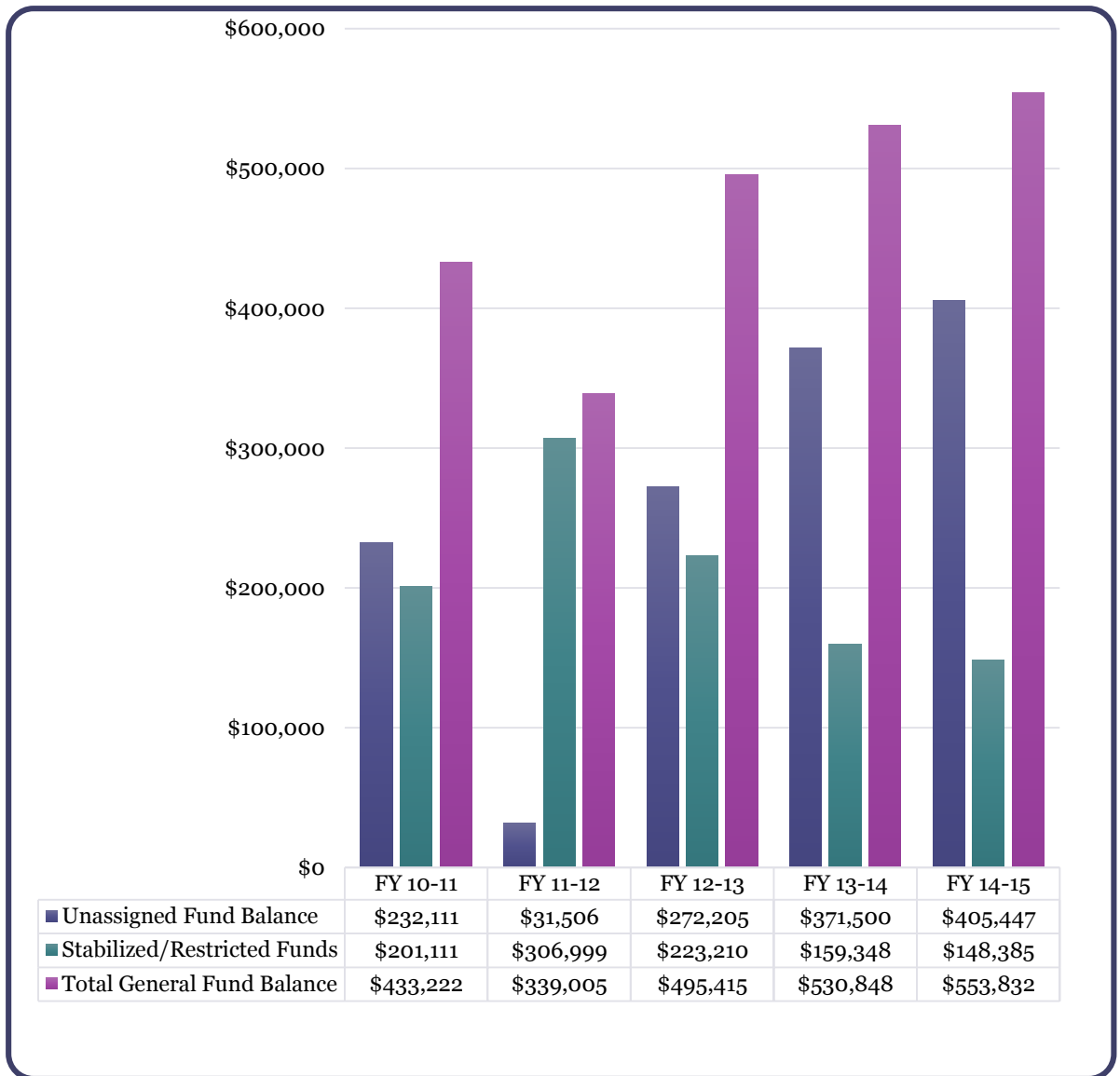
## Proposed FY 16-17 to Current Year Amended Budget

		PROPOSED BUDGET	AMENDED BUDGET	
		FY 16-17	FY 15-16	VARIANCE
<b>REVENUES ANTICIPATED</b>				
	FEDERAL (AAA, ENVIRONMENTAL, ECON DEV)	5,026,215	5,130,191	(103,976)
	STATE (SB 1559)	48,263	50,365	(2,102)
	LOCAL CASH / DUES (ECC, AGING & RPO)	201,642	201,642	0
	LOCAL PROJECTS (T/A)	59,568	191,216	(131,648)
	OTHER - MIS REVENUE	4,500	4,500	0
	APPROPRIATED FUND BALANCE	30,000	29,079	921
	<b>TOTAL REVENUES</b>	<b>5,370,188</b>	<b>5,606,993</b>	<b>(236,805)</b>
<b>EXPENDITURES BY DEPARTMENT</b>				
	<b>GENERAL GOVERNMENT:</b>			
400	ADMINISTRATION	31,276	31,100	176
406	PLANNING & GIS TECH ASST	29,425	74,573	(45,148)
419	ECONOMIC DEV T/A PROJECTS	10,143	27,051	(16,908)
454 & 459	FISCAL T/A PROJECTS	10,000	10,500	(500)
456	FAISON T/A	0	375	(375)
458	FREMONT T/A	0	1,394	(1,394)
490	AGING T/A PROJECTS	10,000	30,000	(20,000)
	<b>TRANSPORTATION:</b>			
300	EAST CAROLINA RPO	115,625	115,625	0
350	DOWN EAST RPO	121,625	121,625	0
620	PEV (PLUG-IN ELECTRIC VEHICLE STUDY)	60,000	58,158	1,842
	<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT:</b>			
705 & 708	ECONOMIC DEVELOPMENT PLANNING & ADMIN	105,000	105,000	0
	<b>ENVIRONMENTAL PROTECTION</b>			
612	205J MAYSVILLE	0	9,052	(9,052)
613	205J PINE KNOLL SHORES	0	12,014	(12,014)
614	205J WALLACE	8,307	16,614	(8,307)
	<b>HUMAN SERVICES:</b>			
500	TITLE III PLANNING & ADMINISTRATION	309,230	309,901	(671)
512	COMMUNITY RESOURCE CENTER (CRC-LCA)	60,000	60,000	0
520	OMBUDSMAN	162,379	162,296	83
530	AAA SUPPORT (SB1559)	48,263	48,263	0
920 & 811-857	FAMILY CAREGIVER SUPPORT (FCSP)	276,579	278,179	(1,600)
540	ELDER ABUSE TRAINING	10,210	10,636	(426)
901/908/925	TITLE III, HCCBG PASS THRU	3,817,767	3,939,000	(121,233)
915	TITLE III-D HEALTH PROMOTION	40,866	42,144	(1,278)
906	LEGAL AID	23,146	23,146	0
502	MIPPA	24,185	24,185	0
503	MIPPA - CRAVEN	2,102	2,102	0
513	III D SURPLUS	10,588	10,588	0
550	MFP	80,000	80,000	0
551	SHIIP - CRAVEN	3,472	3,472	0
	<b>Total Expenditures</b>	<b>5,370,188</b>	<b>5,606,993</b>	<b>(236,805)</b>
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES</b>				
		0	0	0

# Fund Balance

# General Fund Balance

## Five Year History



*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 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.

ECC applied for and was awarded funding from the Economic Development Administration for the Plug-In Electric Vehicle (PEV) Project for Highway 70 Corridor. This study will be complete in December 2016.

The Electric Power Research Institute estimates that there will be over 700,000 PEVs in North Carolina by 2030 with 37,000 PEVs on the road in eastern North Carolina. In order to foster economic development in eastern North Carolina, alleviate “range anxiety” (i.e., PEV drivers’ fear of being stranded without a charging station), and increase the usage and promotion of PEVs, ECC proposed to develop a PEV readiness plan for the region surrounding the US highway 70 corridor in Wayne, Lenoir, Jones, Craven and Carteret Counties..



# 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

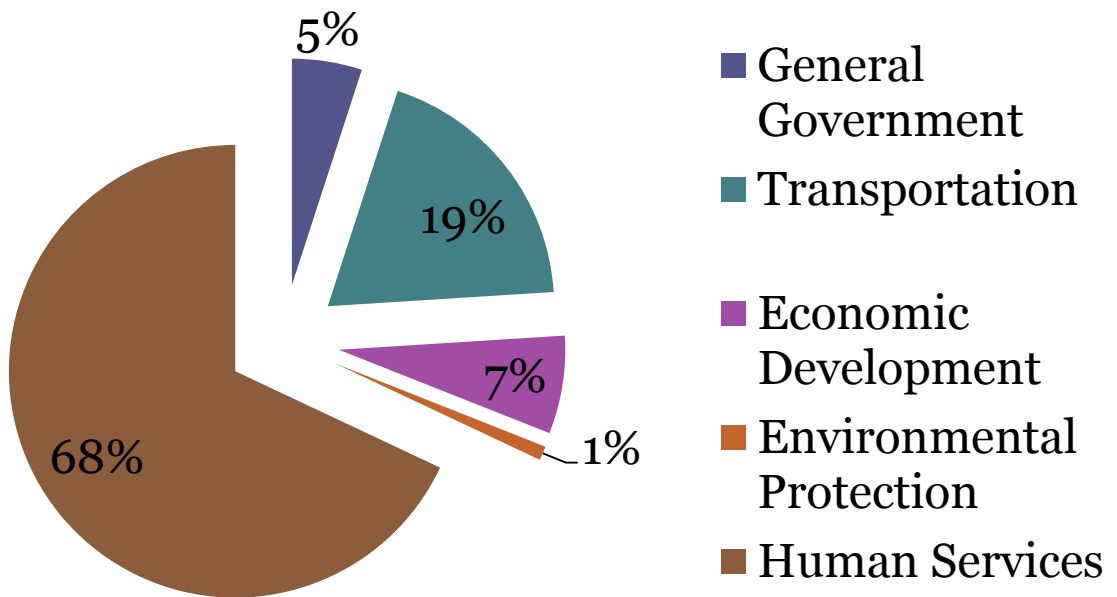


# Proposed Budget FY 16/17



# Proposed Budget Graph

## Total Expenditures by Department



Department	Total Expenses	Percentage
General Government	90,844	5%
Transportation	297,250	19%
Economic Development	105,000	7%
Environmental Protection	8,307	1%
Human Services**	<u>1,051,020</u>	<u>68%</u>
Total	1,552,421	100%

\*\*Human Services percentage does not include \$3,817,767 (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>P&amp;A</b>	<b>Planning and Administration-AAA program</b>
<b>PARTF</b>	<b>Parks and Recreation Trust Fund</b>
<b>PEV</b>	<b>Plug-in Electric Vehicle Study</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 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.</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>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 16-17 refers to the fiscal year beginning July 1, 2016 to June 30, 2017.</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 (Aging Resources Management System) fee paid by ECC for use of system 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 deposited into the General Fund and later transferred to the Federal and State program for expenditures and to satisfy the match requirements.</b>
<b>Unassigned Fund Balance</b>	<b>The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Cash-Accounts Payable &amp; Deferred Revenue (Available funds)</b>

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