



EASTERN CAROLINA COUNCIL OF GOVERNMENTS

2022/2023 Proposed Budget

Budget & Audit Committee Members

Shane Turney, ECC Treasurer

Chairman of ECC Budget & Audit Committee
Mayor Pro Tem of the Town of Trent Woods

Jay Bender, ECC President

Mayor of the Town of Pollockville

Edward Riggs, ECC 1st Vice President

Pamlico County Commissioner
Representing the Pamlico County Municipalities

Arthur Robinson, ECC 2nd Vice President

Mayor Pro Tem of the Town of Hookerton

Roland Best

Lenoir County Commissioner

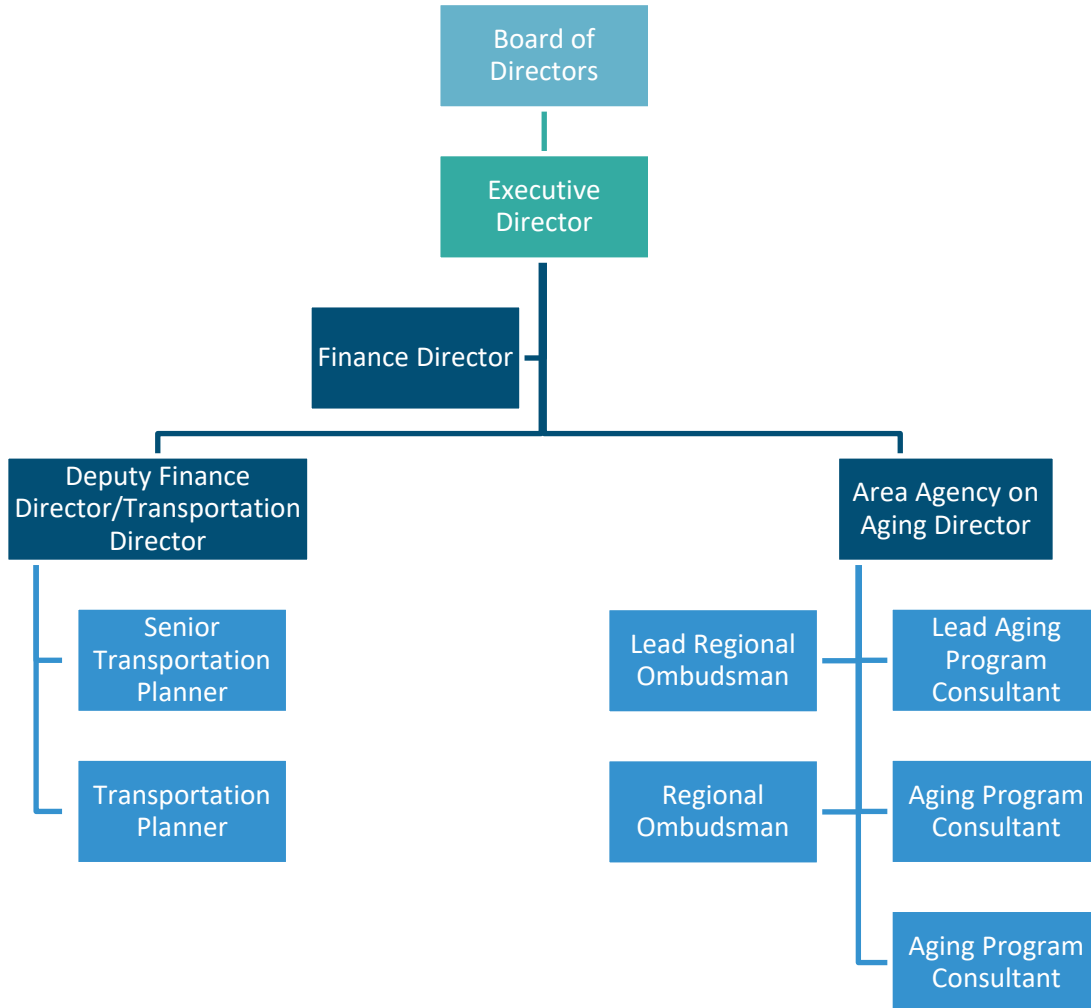
Jesse Dowe

Duplin County Commissioner

Bill Taylor

Councilman of the Town of Morehead City

Organizational Chart



Budget Message

Proposed Budget Ordinance

WHEREAS, Eastern Carolina Council of Government is required to adopt an annual balanced budget as set forth by the Local Government Budget and Fiscal Control Act of North Carolina; **NOW BE IT ORDAINED** by the Eastern Carolina Council of Government Board of Directors that the total budget of \$8,949,500 be adopted for the 2022-2023

Fiscal Year:

	General Fund	Special Fund
Estimated Revenues	\$188,856	\$8,760,644
Appropriations	\$188,856	\$8,760,644

RATE OF CONTRIBUTIONS ESTIMATED

A contribution rate of .353 cents per capita remains the same from the fiscal year 2021-2022 and is hereby established as the official contribution from the member governments to the ECC for the fiscal year 2022-2023. 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 their 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, with the exception of merit raises approved in the budget, without authorization of the Executive Committee.
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, merits, and journal entry corrections. The transfers are not required to be presented to the Board of Directors, so long as the total project cost does not change 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 2022-2023 fiscal year. The Budget Officer shall administer the budget and shall ensure that ECC Department Directors are provided guidance and sufficient details to implement their appropriate portion of the Budget. The Finance Department shall establish records which are in consistent 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 9th day of June 2022.

James V. Bender, Jr.
President, ECC Board of Director

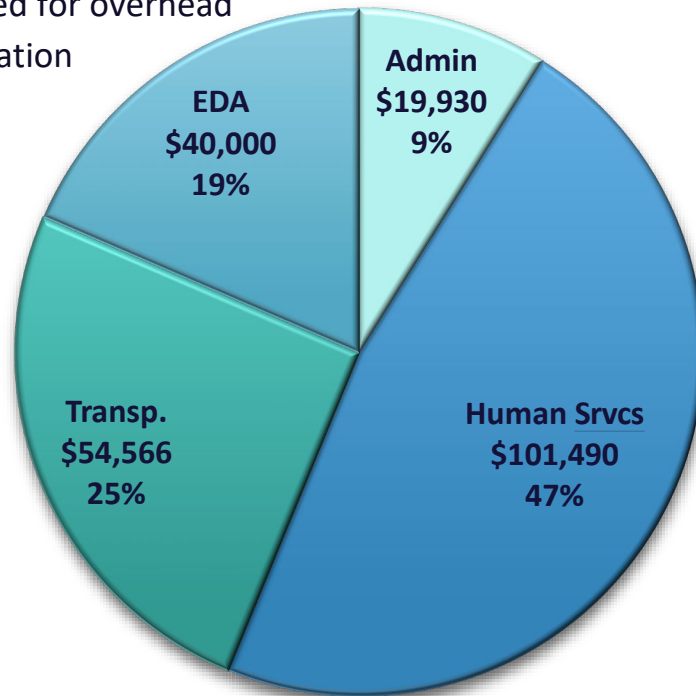
Executive Director and Budget Officer

Required Matches & Member Dues

\$215,986

\$196,056 are required matches for services/programs

\$19,930 member dues used for overhead
expense/administration



■ Administration ■ Human Services ■ Transportation ■ EDA

BUDGET COMPARISON

<u>REVENUES ANTICIPATED</u>	<u>PROPOSED BUDGET FY 22-23</u>	<u>ORIGINAL BUDGET FY 21-22</u>	<u>VARIANCE</u>
FEDERAL	\$5,973,307	\$5,682,507	\$290,800
STATE	\$2,586,781	\$2,101,952	\$484,829
MIS REVENUE	\$4,500	\$4,500	\$0
LOCAL CASH / PROJECTS	\$215,986	\$215,986	\$0
LOCAL PROJECTS	\$59,094	\$73,594	(\$14,500)
APPROP FUND BALANCE	\$109,832	\$23,000	\$86,832
TOTAL REVENUES	<u>\$8,949,500</u>	<u>\$8,101,539</u>	<u>\$847,961</u>

EXPENDITURES BY DEPARTMENT

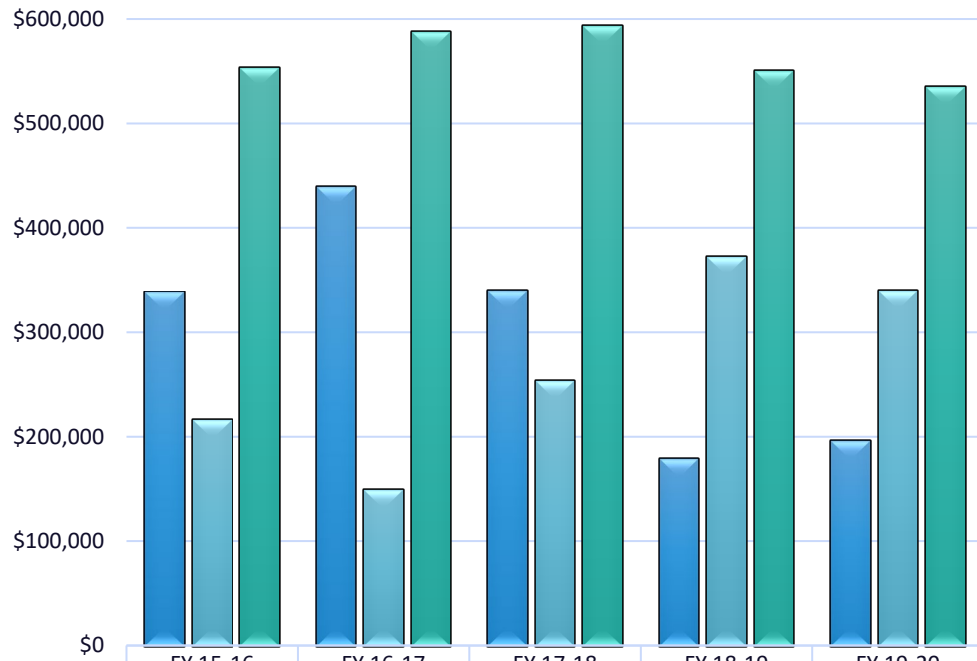
GENERAL GOVERNMENT:			
ADMINISTRATION	\$129,762	\$19,226	\$110,536
ADMIN & FISCAL T/A PROJECTS	\$0	\$14,500	(\$14,500)
PLANNING & GIS TECH ASST	\$44,094	\$44,094	\$0
ECONOMIC DEV T/A PROJECTS	\$15,000	\$15,000	\$0
TRANSPORTATION:			
EAST CAROLINA RPO	\$132,968	\$132,968	\$0
DOWN EAST RPO	\$139,868	\$139,868	\$0
ECONOMIC & COMMUNITY DEVELOPMENT:			
ECONOMIC DEVELOPMENT PLANNING & ADMIN	\$100,000	\$215,000	(\$115,000)
HUMAN SERVICES:			
TITLE III PLANNING & ADMINISTRATION	\$395,169	\$378,383	\$16,786
COMMUNITY RESOURCE CENTER (CRC-LCA)	\$0	\$0	\$0
OMBUDSMAN	\$210,739	\$220,200	(\$9,461)
AAA SUPPORT (SB1559)	\$48,263	\$48,263	\$0
FAMILY CAREGIVER SUPPORT (FCSP)	\$302,874	\$315,813	(\$12,939)
ELDER ABUSE	\$9,157	\$9,593	(\$436)
TITLE III, USDA, OP FAN PASS-THRU	\$4,352,879	\$6,362,472	(\$2,009,593)
TITLE III-D HEALTH PROMOTION	\$11,111	\$11,111	\$0
ECC CARES/COVID	\$0	\$150,000	(\$150,000)
MIPPA	\$0	\$25,048	(\$25,048)
ARPA	3,057,616	\$0	\$3,057,616
TOTAL EXPENDITURES	<u>\$8,949,500</u>	<u>\$8,101,539</u>	<u>\$847,961</u>

	GEN	PLAN T/A	ECON DEV T/A	ECRPO	DERPO	EDA	AGING	PASS-THRU	ARPA	IIID	OMB	AAA SUPP	ELDER ABUSE	IN HOUSE HDC5	FCSP	PROPOSED TOTAL
REVENUE:																
FEDERAL	4701			106,375	111,895	60,000	296,857	1,973,387	2,652,018	10,000	157,472	48,263	7,783	317,862	279,658	5,973,307
STATE	4702						15,423	2,379,492	87,736		32,193		458		23,216	2,586,781
MIS REVENUE	4711						4,500									4,500
LOCAL CASH ECC	4713	161,420		26,593	27,973	-	-						-			215,986
APPR FUND BAL.	4712	109,832														109,832
LOCAL PROJECTS	4716		44,094													59,094
OTHER:																
ECC Match	4101	(141,490)				40,000	78,389			1,111	21,074		916			-
TOTAL REVENUE		129,762	44,094	15,000	132,968	139,868	100,000	395,169	4,352,879	2,739,754	11,111	210,739	48,263	9,157	317,862	8,949,500

	GEN	PLAN T/A	ECON DEV/T/A	ECRPO	DERPO	EDA	AGING	PASS-THRU	ARPA	IID	OMB	AAA SUPP	ELDER ABUSE	IN HOUSE HDC5	FCSP	PROPOSED TOTAL
EXPENDITURES:																
DIRECT EXPENSE:																
SALARY	5720	239,915	-	-	56,291	59,940	41,600	146,698	-	4,500	91,140	23,360	4,065	19,566	95,857	782,932
FRINGE BENEFITS	5721	77,864	-	-	23,173	23,810	12,566	57,442	-	2,043	38,716	8,412	1,752	1,497	28,611	275,886
BOARD TRAVEL	5455	500													500	500
BOARD MEETINGS	5704	5,000													5,000	5,000
MIS	5460							4,500								4,500
PRES ALLOWANCE	5465	1,800														1,800
ADVISORY COUNCIL	5500							1,500								1,500
TRAINING	5502	3,330	1,200	977	500	500		1,500		-	-				1,751	9,758
PROGRAM SERVICES	5510		31,533	10,896					720,906					286,076	-	1,049,411
PASS-THRU	6999							4,352,879	1,996,068						90,626	6,439,573
TRAVEL/MILEAGE	5700	3,589	2,000	1,000	2,109	3,053	2,011	21,491	22,780	1,236	1,069	316	379		2,000	63,033
TRAVEL/PER DIEM	5701	6,000	1,000				272	500		-	-					7,772
LEGAL	5749	15,609														15,609
INSURANCE/BONDING	5600	11,000														11,000
CONSULTANT	5750		7,000													7,000
AUDIT	5751	25,549			773	813	610	29,255			480					57,000
RENT	5752	53,898					240	480			480					240
CAPITAL LEASE	5754	6,000														6,000
POSTAGE	5758	1,000	200	200		100	500	500			480				400	2,880
PRINTING/PUBS	5759	500		384			500	500								1,384
TELEPHONE	5760	3,000	561	561	1,600	1,600	3,600	3,600			3,300				3,600	21,422
UTILITIES	5761	15,000														15,000
BROADBAND	5768	1,636	-	-	1,091	1,091	1,091	3,273			2,182				1,636	12,000
COMP EQUIP/SUPPL	5769	1,925				500	500	500								2,925
OFFICE SUPPLIES	5770	4,000	100	882	642	589	4,000	4,000			500				6,520	17,733
IT SYSTEM ADMIN	5771	5,589			3,334	3,334	3,334	10,002			6,667				5,001	37,261
DUES & SUB	5772	12,731			2,500	2,500	6,000	4,000							865	28,596
CLEANING SERVICES	5773	4,896														4,896
ADVERTISING	5774	500														500
MAINT & REPAIRS	5775	2,565						500								3,065
ADMIN WEBSITE	5776	628														628
COPIER COST/PAPER	5778	2,000	500	100	500		1,000				96				2,400	6,596
BANK CHARGES	5779	500														500
EMPLOY SCREENING	5781	500														500
INDIRECT ALLOCATED	5899	(377,263)	-	-	40,455	42,637	27,576	103,928	-	3,331	66,110	16,175	2,961	10,723	63,367	-
TOTAL EXPENDITURES	129,762	44,094	15,000	132,968	139,868	100,000	395,169	4,352,879	2,739,754	11,111	210,739	48,263	9,157	317,862	302,874	8,949,500

Fund Balance

Five Year History



	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Unassigned Fund Balance	\$337,906	\$439,255	\$339,743	\$178,454	\$195,445
Stabilized/Restricted Funds	\$215,416	\$148,263	\$253,262	\$371,636	\$339,656
Total General Fund Balance	\$553,322	\$587,518	\$593,005	\$550,090	\$535,101

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 executive level searches, parks and 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 & applied as required to match Federal/State funding (Economic Development Administration Planning Grant, the Rural Transportation Planning Organization Grant & 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

Transportation

Special Revenue Fund Descriptions

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, 2021 to December 31, 2023. 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 storm water 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 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.

Human Services

The Home & Community Care Block Grant (HCCBG) is a source of funding that Eastern Carolina Council Area Agency on Aging oversees. This funding incorporates federal, state, and local funding. Each county receives an allocation based on the following factors: population of older adults (age 60 and more), older adults living in poverty, living in a rural community, and minority older adults.

This structure also gives counties ultimate flexibility to develop a funding plan that best meets the needs of the older adults of the county. These services include but are not limited to: in-home aide programs, nutritional services, transportation, health promotion, respite, housing and home improvement, adult day care, information and assistance, and legal services

The Family Caregiver Support Program (FCSP) offers a range of services to support family caregivers to include information, assistance, supportive services, respite care, and supplemental services. Specific services vary by county. Services are temporary and available to unpaid caregivers of any age providing care for an older adult age 60 or older or providing care for a person with Alzheimer's disease or related brain disorder.

The Local Contact Agency (LCA) provides bed-side Options Counseling to skilled nursing home residents to explore resources and services in the community to assist residents with transition to the community upon their request during their assessment in the facility.

Long-Term Care Ombudsmen advocate for residents in skilled nursing facilities, assisted living facilities, and family care homes. They investigate complaints on behalf of long-term care residents and their families and assist them in the resolution process. The Ombudsmen also promote elder abuse awareness and Residents' Rights within the region through public education.

ECC provides funds through Title III-D to local contracted providers to promote health and wellness. The Evidence Based Health Promotion programs (EBHP) are scientific evidence based, which have been rigorously tested and proven to provide positive health results for participants. Providers receiving funds chooses how best to serve its community. Programs include but not limited to: A Matter of Balance, Living Healthy Classes, Powerful Tools for Caregivers Classes.

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.
Fund Balance	Unassigned Fund Balance + Stabilized Fund Balance. Assets less liabilities that includes equity and reserved funds
Indirect cost	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.
IT SYS Administration	Computer System Administration, Cloud computing and related services
Match	Funds required for matching or leveraging of awarded grants.
Member Dues/ Contributions	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.
Membership Dues	Line item for annual subscriptions to professional associations
MIS Reimbursement	ARMS (Aging Resources Management System) fee paid by ECC for use of system but reimbursed through various agencies
RAAC	Regional Aging Advisory Committee
Reimbursement	To make restoration or payment
REV or Revenue	Income
Stabilized / Restricted Fund Balance	Obligated Funds from Accounts/Awards Received (Unavailable funds)
T/A or Technical Assistance	Assistance provided by ECC staff to local governments and others for a fee.
Transfer	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.
Unassigned Fund Balance	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)