



## *CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY*

To Our Customers,

Thank you for your interest in the Craven-Pamlico-Carteret Regional Library (CPCRL). With your support, the libraries have continued to grow and thrive.

Each of the ten libraries of the CPCRL is an asset to its community providing safe places, opportunity, knowledge, and information to all. Our libraries help seniors stay active, adults find jobs or graduate from college, and toddlers discover the love of reading.

Like many of our patrons, damages from the hurricane impacted our libraries and we are still recovering from Hurricane Florence. Several libraries were closed for weeks. On the positive, libraries with minimal damage opened the day after the hurricane to provide air conditioning, charging services for phones and technology, and resources to contact families and friends.

In 2019-2020 CPCRL will be moving forward in replacing lost collections and repairing damages to facilities due to the storms.

In the 2019-2020 budget year, CPCRL goals are to hire a full-time director, increase community awareness and engagement; increase operational excellence, improve fiscal stability and sustainability; and enrich the library user experience whether electronically or in person.

Please review the attached budget proposed for the fiscal year of 2019-2020 which begins July 1, 2019. We want everyone in Craven, Pamlico, and Carteret counties to understand how CPCRL spends its limited dollars to best benefit our community. Please feel free to tell us what you think. Your feedback is essential to our growth and service.

We welcome you to share your perspectives with us at our public budget hearing on May 21st at 10:00 am in the auditorium of the New Bern-Craven County Public Library.

If you are unable to attend, please feel free to send written comments about the proposal to [kat.clowers@cpcl.org](mailto:kat.clowers@cpcl.org) or mail your feedback to the CPCRL Finance Committee at 400 Johnson Street, New Bern, NC 28560.

Thank you for time. We look forward seeing you at the hearing.

Sincerely,

Katherine B. Clowers  
Interim Director  
400 Johnson Street



# **CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY**

## **Regional Library Board of Trustees**

### **CRAVEN COUNTY**

Judy Bird—Acting Chair  
Lynn Gonzalez  
Open  
Commissioner Jason Jones

### **PAMLICO COUNTY**

Ben Bowditch  
Roberta Jones  
John Prescott  
Commissioner Paul Delamar III

### **CARTERET COUNTY**

James Bond  
Perry Harker  
Kay Howe  
Commissioner Mark Mansfield

Katherine B. Clowers, Interim Regional  
Director

Phone: 252-638-7812

Email: [kat.clowers@cpclrl.org](mailto:kat.clowers@cpclrl.org)

Deirdre Simmons, Finance Officer

Phone: 252-638-7810

[dsimmons@cpclib.org](mailto:dsimmons@cpclib.org)

**400 Johnson Street  
New Bern, NC 28560**



## CPCRL LIBRARY LOCATIONS

### COVE CITY-CRAVEN COUNTY PUBLIC LIBRARY

102 North Main Street, Cove City, NC 28523

Mon – Thurs 2:00 – 8:00 pm

Fri- 2:00 – 6:00 pm

### HAVELOCK-CRAVEN COUNTY PUBLIC LIBRARY

301 Cunningham Blvd., Havelock, NC 28532

Mon, Tues, Wed 10:00 am- 8:00 pm Thurs & Fri

10:00 am- 6:00 pm

Sat 10:00 am - 4:00 pm

### NEW BERN-CRAVEN COUNTY PUBLIC LIBRARY

400 Johnson Street

Mon-Thurs- 9:00am- 9:00pm

Fri & Sat- 9:00am – 6:00pm

Sunday hours Labor Day until Memorial Day - 2:00 – 6:00 pm

Sunday hours Labor Day until Memorial Day - 2:00 – 6:00 pm

### VANCEBORO-CRAVEN COUNTY PUBLIC LIBRARY

P. O. 7931 Main Street, Vanceboro, NC 28586

Mon, Wed, Fri – 10:00 – 6:00 pm

Tues, Thurs – 2:00 – 8:00 pm

### PAMLICO COUNTY LIBRARY

603 Main Street Bayboro, NC 28515

Mon & Tues- 12:00 am -8:00 pm

Wed & Thurs – 9:00 am-8:00 pm

Fri 10:00 am -6:00 pm

Sat – 10:00 am-2:00 pm

### CARTERET COUNTY PUBLIC LIBRARY

1702 Live Oak St., Beaufort, NC 28516

Thurs—8:30am- 9:00pm

Fri - 8:30am – 6:00pm Sat –

8:30am- 5:00pm

### NEWPORT PUBLIC LIBRARY

210 Howard Blvd., Newport, NC 28570

Mon- Thurs. 9:00am- 8:00pm

Fri - 9:00am- 6:00pm

Sat - 9:00am- 4:00pm

### WESTERN CARTERET PUBLIC LIBRARY

230 Taylor Notion Road, Cape Carteret, NC. 28584

Wed, Fri, – 8:30am-6:00pm

Tues & Thurs- 8:30am- 8:00pm

Sat- 8:30am-5:00pm

### BOGUE BANKS PUBLIC LIBRARY

320 Salter Path Road,

Suite W, Pine Knoll Shores, NC 28512

Mon- Sat- 8:30am-5:00pm

### DOWN EAST PUBLIC LIBRARY

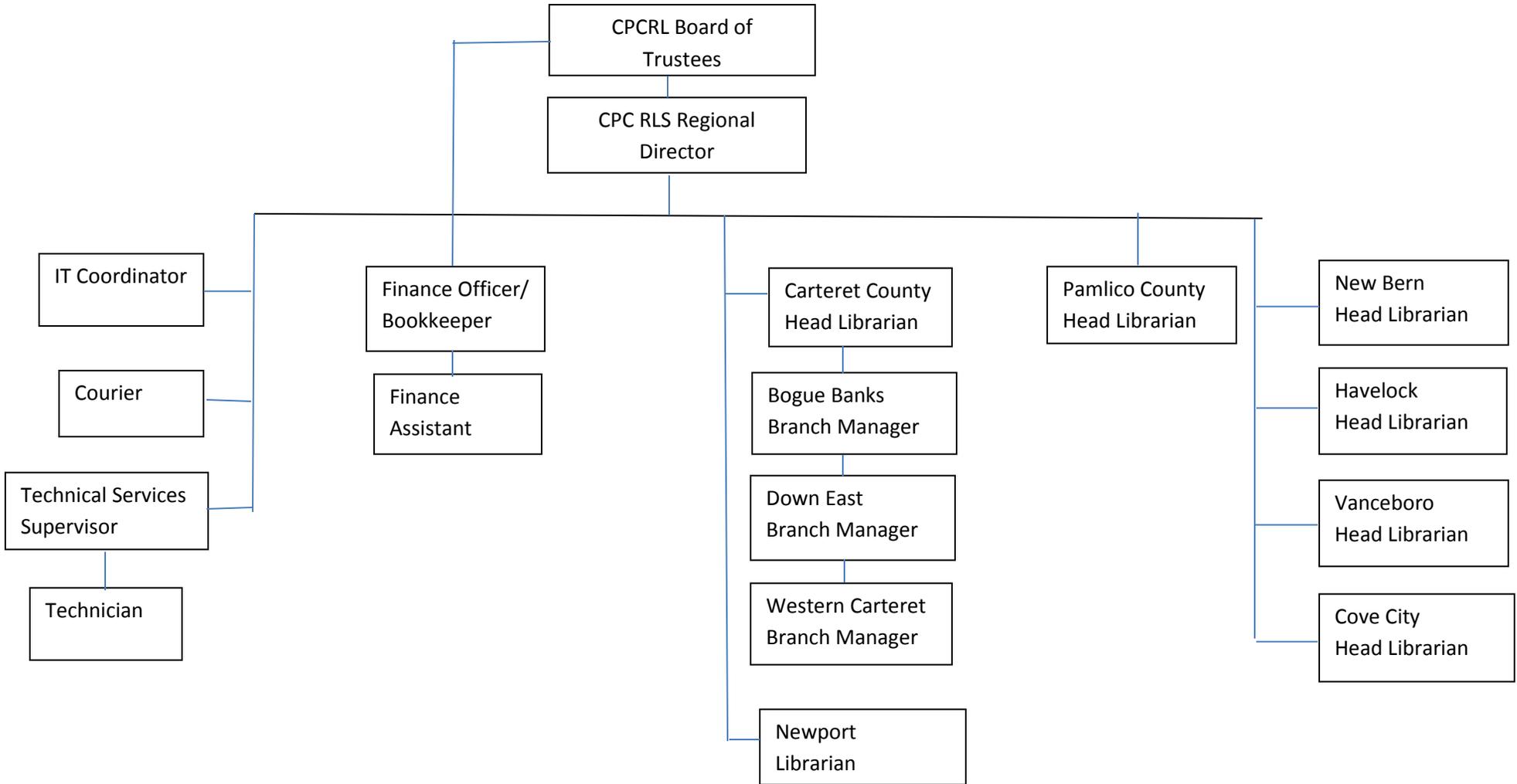
702 Hwy 70 E. Otway, Beaufort, NC 28516

Mon & Fri- 9:00am- 6:00pm

Wed- 9:00am- 8:00pm

Sat - 10:00 am- 2:00pm

# CPCRL ORGANIZATIONAL CHART



Local libraries of CPCRL have an advisory Board of Trustees whose duties include but are not limited to monitoring effectiveness of local library, over-sighting local budget and library spending, evaluating library managers, advocating for the library in the community, and assisting in setting policy and adventures.



## **The 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.)



## *CRAVEN-PAMLICO-CARTERET REGIONAL LIBRARY*

### **Where does Library funding come from?**

The Library receives most of its operational funding from Craven, Pamlico, and Carteret Counties. Other funding sources, such as the State of North Carolina, municipalities in the three counties, and federal Erate make up a small portion of the Library's operational funding.

Additionally, the Craven-Pamlico-Carteret Library seeks private contributions, grants and sponsorships throughout the year to support library services for all ages and provide resource enhancements. Revenue from fines and fees is also used to serve the community above and beyond what tax-based funding provides.

While the Library receives much of its funding from Craven, Pamlico, and Carteret Counties, the Library is a separate, independent entity with its own governing body, the Board of Trustees.

The Library operates on a fiscal year that begins July 1.



### **STATE AID—**

N.C. Gen. Stat. 125-7 provides for NC public libraries to receive funds appropriated annually by the State Legislature. These grants are available to any public library, including municipal libraries, that establishes its eligibility according to the Rules and Regulations for the Allocation of State Aid to Public Libraries. The State Library's role in State Aid is to determine eligibility annually. It is also charged with receiving this funding from the legislature and allocating it to all eligible libraries based upon a formula approved by the North Carolina Library Commission. The North Carolina State Aid to Public Libraries is allocated among all eligible NC public libraries according to a formula:

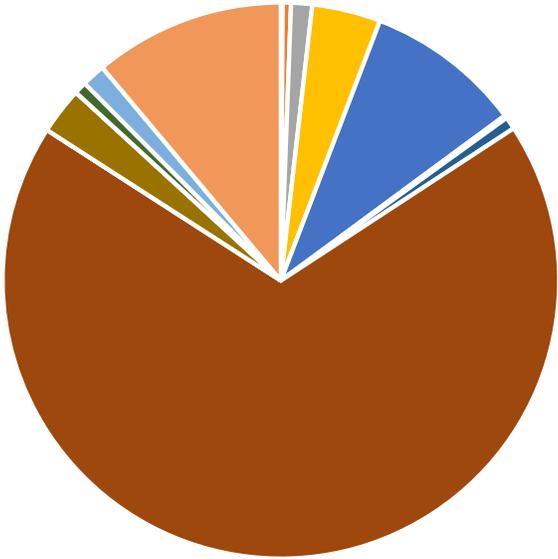
50% of the total State Aid to Public Libraries appropriation is allocated in equal block grants to each eligible county, plus an additional block grant to each multi-county regional library.

The remaining 50% of the State Aid fund is allocated as per capita income equalization grants.

Another factor impacting the amount of State Aid the library may receive is Maintenance of Effort (MOE). Maintenance of Effort (MOE) demonstrates that your local funders are maintaining or expanding their support of the cost of local library service. MOE is based on the average of the previous 3 year total local support.



# PROJECTED INCOME FOR FY 2019-2020



- MISCELLANEOUS REVENUE
- GIFTS/DONATIONS
- STATE GRANT
- PERSONNEL GRANT
- COUNTIES APPROPRIATIONS
- ERATE
- APPROPRIATED FROM FUND BALANCE
- SPECIAL REVENUE/SECKER FUND
- MUNICIPAL APPROPRIATIONS
- NC HUMANITIES GRANT
- COUNTY APPROPRIATIONS
- FINES/FEES
- SALES TAX REFUND
- UNEXPENDED BALANCE



## EXPENSES&amp;217

## BUDGET FY –2018-2019

## PROPOSED BUDGET FY 2019-2020

EXPENSES&217	BUDGET FY –2018-2019	PROPOSED BUDGET FY 2019-2020
AUTOMOTIVE SUPPLIES/GASOLINE	3,300	3,300
ADVERTISING	4,383	6,758
TECHNOLOGY COST	88,269	177,021
GRANTS TO LIBRARIES***	35,000	-
SUPPLIES	96,013	75,278
DUES/SUBSCRIPTIONS	2,750	2,750
SMALL EQUIPMENT	17,223	9,300
AUDIOVISUAL MATERIALS	54,058	53,059
MICROFORMS	2,700	2,500
CONTRACTUAL SERVICES****	65,550	64,650
ACCOUNTING SERVICES	17,000	16,000
LEGAL SERVICES	2,000	10,000
PROGRAMMING	10,840	9,050
MISCELLANEOUS	2,600	2,300
INSURANCE BLDG./EQUIPMENT	16,460	16,460
INSURANCE-VEHICLES	2,990	3,390
LIABILITY INSURANCE	4,290	4,350
INSURANCE- BOND/E/O	4,500	4,500
CAPITAL OUTLAY*****	54,500	24,000
CAPITAL IMPROVEMENT*****	-	227,000
TOTAL	4,162,338	4,378,259

\*Costs and expenses incurred in connection with transitioning to a new employee, employee termination, employee resignation, or otherwise.

\*\*Facilities Planning are funds designated for the planning a new location for Pamlico County Library.

\*\*\*Grants to Libraries was one-time funds awarded for facilities improvement.

\*\*\*\*Capital Outlay are funds designated for shelving and furniture for Pamlico County Library.

\*\*\*\*\*Capital Improvement funds are designated for facility improvements at New Bern-Craven County Public Library – new AC Handling Units, shutter repairs, etc.

# PROPOSED CPC RLS BUDGET ORDINANCE



## APPOINTMENT OF BUDGET OFFICER

The CPC RLS Finance Officer is hereby appointed to the role of Budget Officer for this fiscal year.

## FUNDING FROM COUNTIES, MUNICIPALITIES, STATE AID TO LIBRARIES, AND GRANTS

The amounts listed in this budget reflect the amount of the request (counties, municipalities) and prior year awards (State Aid to Libraries, grants). The actual amounts will not be known until notification which may not occur until after July 1<sup>st</sup>. The budget will be adjusted to accommodate any changes to income after July 1<sup>st</sup>.

## SPECIAL AUTHORIZATION—BUDGET OFFICER

The Budget Officer is hereby authorized to transfer appropriations within the budget subject to the following limitations/criteria:

The Budget Officer may not increase any staff salary or incorporate any newly created position into the budget without authorization from the CPC RLS Board of Trustees. Approval of salaries within the budget implies authorization.

The Budget Officer shall be authorized to make line-item budget transfers with the libraries' individual budgets, within the State Aid to Libraries and within other grants and awards received during the budget year. The Budget Officer is not authorized to make transfers between these funds (e.g., move money budgeted to Cove City-Craven County Public Library to Vanceboro-Craven County Public Library). The exception is journal entry corrections. The transfers are not required to be presented to the CPC RLS Board of Trustees, so long as the total budget for that entity or grant is not changed and that changes adhere to the requirements of the funder. The Budget Officer is to discuss all such transfers with the Regional Library Director before making the transfer in the accounting system.

Due to the timing of receiving certain revenues and grants, the Regional Library Director and Finance Director are hereby authorized to incur expenditures for new awards/funds after notice of revenue availability is received. A formal budget amendment incorporating the new funding will be presented to the CPC RLS Board of Trustees at their next meeting.

The Budget Officer shall seek authorization from the CPC RLS Board of Trustees to make a required cash match for any grant received during the fiscal year prior to accepting the award.

## UTILIZATION OF BUDGET AND BUDGET ORDINANCE

This Ordinance and Budget Document shall be the basis of the financial plan for the CPC RLS during the 2019-2020 Fiscal Year. The Budget Officer shall administer the budget and shall ensure that the CPC RLS key staff 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 and administrative codes of the State of North Carolina. The CPC RLS Budget is posted on the CPC RLS website to comply with transparency requirements.

Adopted this 21<sup>st</sup> day of May, 2019

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Judy Bird  
Acting Chairman CPCRL Board of Trustees

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Katherine Clowers  
Interim Regional Library Director



## ***CRAVEN PAMLICO CARTERET REGIONAL LIBRARY***

### **A Commitment to Service is reflected in the Library's Budget.**

Craven-Pamlico-Carteret Regional Library has a strong commitment to customer service. The greatest asset and expense that the Library has is in its personnel. Personnel expense has historically been approximately 65% of the Library's total budget, followed by General Operating (building maintenance, utilities and basic operational expenses), Books and Materials, and Programs & Outreach.

### **Fiscal Stewardship**

The CPCRL Regional Board of Trustees has a financial committee to review the Library's financial statements on a bi-monthly basis.

#### Finance Committee Members

Ben Bowditch, Finance Committee Chair, Regional Library Board of Trustee

Judy Bird, Chair of Regional Library Board of Trustees

James Bond, Regional Library Board of Trustee

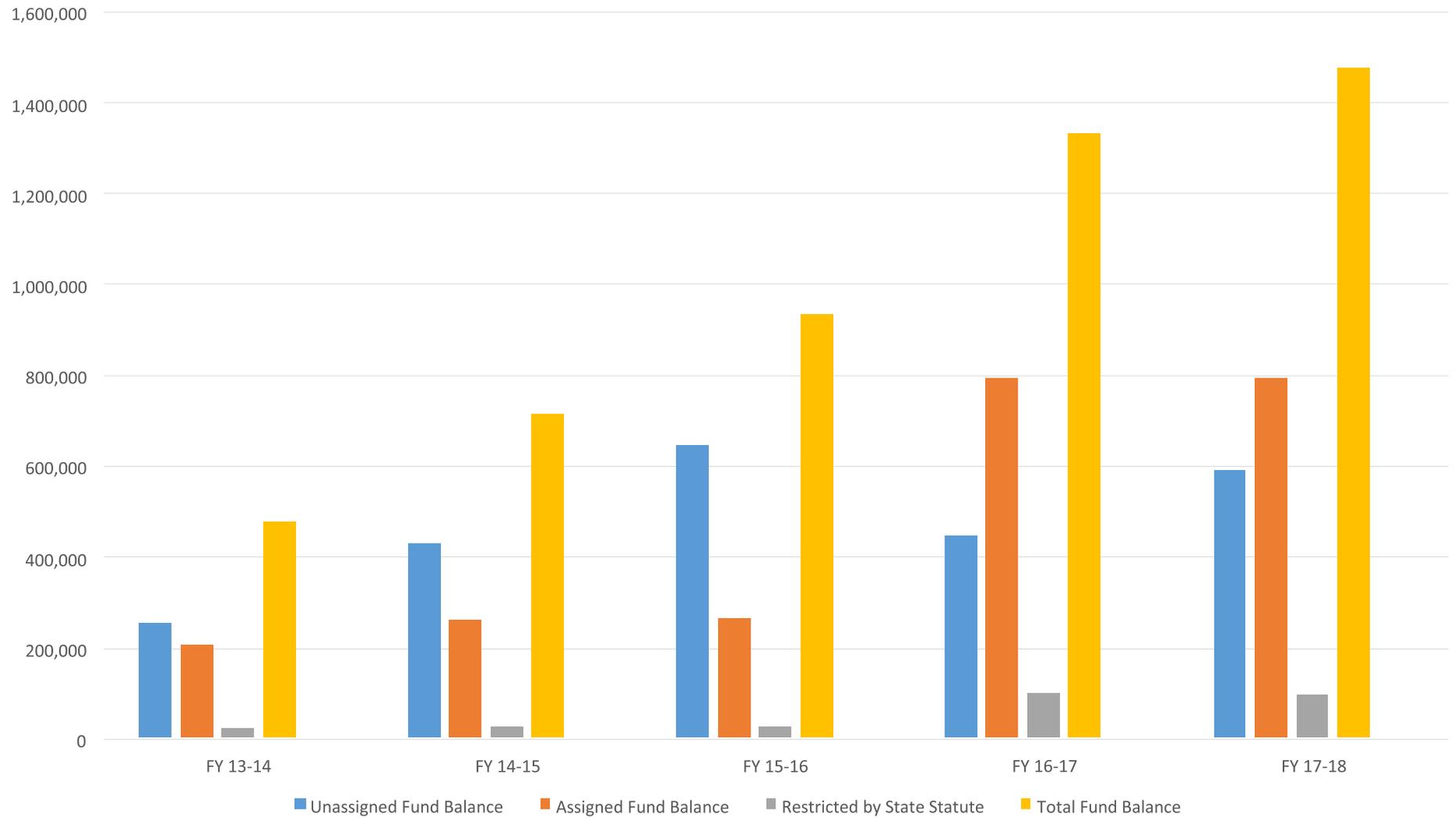
Dennis Ball, Community Volunteer

Judy Hills, Community Volunteer

Judy Bird, Ex officio, Acting Chair of Regional Library Board

Each year, an independent audit is conducted on the Library's financial statements, internal controls and compliance with government accounting standards. The Library's financial reports (and the audit opinions on those reports) are available at the regional website: <https://cpcl.org>

## GENERAL FUND BALANCE FIVE YEAR HISTORY



\* In FY 2016- Craven Pamlico Carteret Regional Library Board of Trustees adopted a minimal fund policy of 10% of the annual general fund operating revenues increasing “Assigned Fund Balance.”



## Glossary Continued

GRANT	A cash award given for a specified purpose. The two major forms of Federal and State grants are block, and discretionary or categorical. Block grants are awarded primarily to general purpose governments, are distributed to them according to formulas established in the law, and can be used for any locally determined activities that fall within the functional purpose of the grant as stated in the law. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.
LINE ITEM	An expenditure description at the most detailed level. Objects of expenditure are broken down into specific items, such as printing or advertising.
MERCHANT SERVICE FEES	Processing fee for on-line payment platform for patrons
MICROFIL	Three formats are common: microfilm (reels), microfiche (flat sheets), and aperture cards. Often used for historical and genealogical info. /storage.
MISCELLANEOUS	Line account in which small, infrequent transaction amounts are recorded.
MISSION	A short description of the scope and purpose of CPCRL. It specifies what the Library's business is.
MUNICIPAL APPROPRIATIONS	Funding given to CPCRL by local towns and cities.
NC HUMANITIES GRANT	Grant funds received for the specific purpose to pay approved presenter/scholar fees to explore selected books, films, or poetry. Ex: <i>Let's Talk About It</i> .
PERSONNEL GRANT	Funding from Craven Community College for personnel at the Havelock-Craven County Public Library.
PLANT OPERATIONS	Maintenance and repair costs of building, grounds and equipment. Can include cleaning cost.
PROGRAMMING	Costs incurred for instructional, cultural, or literary events sponsored by library staff.
PROPOSED	The budget proposed by the Regional Board of Trustees to the government entities and/or public for review and approval.
REVENUE	Income received by CPCRL in support of programs or services to the community.
SALARIES AND WAGES	Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts.
SALES TAX REFUND	Refund of state, county, and transit taxes to nonprofit and governmental entities.
SMALL EQUIPMENT	Line item for purchases of equipment/furniture less than the \$1000 Capital Outlay policy.
SPECIAL REVENUE FUNDS	These funds account for revenue derived from specific donations or other earmarked revenue sources which are legally restricted to finance particular a function.



## Glossary

APPROPRIATIONS	Funding set aside for specific use.
AUDIOVISUAL MATERIALS	Audiobooks (books on CD) AND DVDs.
BALANCED BUDGET	A budget ordinance is balanced when the sum of estimated revenues and appropriated fund balances are equal to appropriations.
BINDING	Repair cost of rare and irreplaceable books, or combining a set of issue volumes into one set.
CAPITAL OUTLAY	Purchased items (equipment and furniture) having a value of \$1,000 or more and having a useful economic lifetime of more than one year.
CAPITAL IMPROVEMENT	the addition of a permanent structural change or the restoration of some aspect of a property that will either enhance the property's overall value, increase its useful life or adapt it to new uses. New Bern-Craven County Public Library shutter and air handling units.
CONTRACTUAL SERVICES	Services provided by outside organizations and businesses, including maintenance contracts, management services, etc. Can include cleaning services, maintenance of small equipment, etc.
CONDO FEE	Monthly rental and maintenance of Bogue Banks facility.
CONSULTANT	Non-Employee Services for specific tasks.
COUNTY APPROPRIATIONS	Funding from the three counties—Craven, Pamlico, Carteret - designated for CPCRL.
CPCRL	Acronym (abbreviation) for Craven-Pamlico-Carteret Regional Library.
ELECTRONIC RESOURCES	Any information source that the library provides access to in an electronic format including eBooks and EAudiobooks. The library has purchased subscriptions to many electronic information resources in order to provide patrons with access to them free of charge.
ERATE	Grant from the Schools and Libraries Program of the Universal Service Fund, which is administered by the Universal Service Administrative Company (USAC) under the direction of the Federal Communications Commission (FCC). Must be applied to Internet/Wi-Fi expenses.
EXPENDITURE	An expense, disbursement, or cost.
FACILITIES PLANNING	Expense of planning, design, and management of capital improvements/new facility in Pamlico.
FINES AND FEES	Charges to the public for items such as overdue items, faxing, printing, and lost items.
FISCAL YEAR (FY)	12-month period to which the annual operating budget applies. The Fiscal Year for CPCRL is July 1—June 30.
FUND BALANCE	The excess of an entity's assets over its liabilities. Since all designated and reserved resources have been removed or deducted in arriving at the yearend undesignated fund balance, this value is available for budgetary appropriation.
GIFTS AND DONATIONS	Funds voluntarily given by private citizens or organization where there is no commitment for resources or services.



## *Glossary Continued*

TRANSITIONAL EXPENSES	Costs and expenses incurred in connection with transitioning to a new employee, employee termination, resignation, or otherwise.
UNEXPENDED BALANCE	Unspent portion of budget from the budget year 2018-2019. Includes fund from projects began but not completed in lines such as capital outlay, plant operations, etc.
SALES TAX	State taxes paid for sale from copies, faxes, headphones, flash drives, books, etc.