CRAVEN COUNTY

Cost of Community Services Study

Prepared by
Lois G. Britt Agribusiness Center
December, 2014

University of MOUNT OLIVE

American Farmland Trust
SAVING THE LAND THAT SUSTAINS US

This project was funded by the North Carolina Agricultural Development and Farmland Preservation Trust Fund

Acknowledgements

The Craven County Cost of Community Services study was written by Kathy T. Best. Dr. Best received a Ph.D. in economics from North Carolina State University and is licensed by the state of North Carolina as a certified public accountant.

Sandy Maddox, director of the Lois G. Britt Agribusiness Center at The University of Mount Olive, assisted with necessary research and editing of the study. Dr. Maddox has more than 30 years of experience in agriculture.

In addition to American Farmland Trust, the following agencies and individuals were instrumental in development of the Craven County Cost of Community Services study:

Craven County Government Offices

Jack B. Veit III county manager
Don Baumgardner, director of planning and inspections
Timothy Down, economic and physical development
Kent G. Flowers, Jr., social services
Kathleen Gallman, dean of health programs, Craven Community College
Eddie Games, culture and recreation
Scott Harrelson, health department
Mary Harris, director, New Bern Riverfront Convention Center
Casandra Hunsucker, librarian
Christine Kaine, marketing analyst, economic development
Glenn Reaves, assistant superintendent of schools
Ray Silverthorne, environmental protection

Craven County Cooperative Extension

Mike Carroll, extension agent
Tom Glasgow, county extension director

Craven County Tax Department

Ronald V. Antry, tax administrator

Craven County Finance Office

Rick Hemphill, finance director

Table of Contents

Executive Summary …… 3

Introduction ……. 5

Cost of Community Service Studies…… 6

Findings ……. ……..... 12

Discussion …….. 14

A Profile of Craven County……. 17

Agriculture in Craven County……. 24

Literature Cited …….. 29

Appendix: Supporting Tables …… i-ix

Executive Summary

American Farmland Trust first introduced the idea of Cost of Community Services (COCS) studies because agricultural land was converted to development more often than any other type of land. With that in mind, this COCS study was conducted in order to determine the public service costs versus revenues based on current land uses in Craven County, North Carolina.[1] Revenues and expenditures were analyzed on a land use basis for fiscal year 2013 (July 2012 to June 2013) in order to compare the overall contribution of agricultural lands with residential, commercial and industrial development.

The County budget was used as the source of data because it represents revenues and expenditures for the largest portion of government services provided to residents. **This COCS study demonstrates the following outcomes for the fiscal year 2012-13**:

- For each $1 of revenue received from residential properties in fiscal year 2013, Craven County spent $1.10 in providing services to those properties.
- For each $1 of revenue from commercial land uses, the County spent 33 cents.
- And for each $1 received from farmland, the county spent 20 cents to provide essential services.

Residential land uses created a deficit of $11.4 million, while the other two land use categories generated surpluses: $9.85 million from commercial and $2.2 million from farmland (Table 1).

[1]The land category designations are the following:

- *Working and open lands* includes farms, forests and open space.
- *Commercial and Industrial* are combined and includes firms.
- *Residential development* includes all housing, including rentals.

Note also that in the event there was evidence of a migrant agricultural work force, temporary housing for these workers was considered part of agricultural land use. Additionally, the farm business has been separated from the farm residence, with the property value of farm residences assessed in the same manner as any other residences. Therefore farm residences would be included in the residential land use category.

While residential development contributes the largest amount of revenue, $114.2 million, its net fiscal impact is negative. Commercial and farmland generated significant revenue from property taxes as well as charges for services, enough net revenue in fact to offset the shortfall created by residential development.

Agricultural lands pay more in local tax revenues than they receive in services. Differential property tax programs are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with the present-use value taxes, agricultural properties contribute a surplus of revenue that contributes to public services for Craven County residents.[2]

Table 1. Craven County Cost of Community Services Study Findings

Craven County	FY 2013 **Actual**	Residential	Commercial	Farmland
Total Revenues	$ 131,546,428	$ 114,163,636	$ 14,592,385	$ 2,790,407
Total Expenditures	$ 130,884,497	$ 125,595,432	$ 4,743,045	$ 546,020
Net contribution	$ 661,931	($ 11,431,796)	$ 9,849,340	$ 2,244,387
Land use ratio* – **Expenses/Revenue**		$1: $1.10	$1: $0.33	$1: $0.20

*For each $1 of revenue generated, the cost of services provided.

[2]Present-Use Value, or PUV, is a program established by N.C.G.S. §§ 105—277.2 to .7 and administered by the county tax assessor through which qualifying property can be assessed, for property tax purposes, based on its use as agricultural, horticultural or forest land. The present-use value is the value of the land based solely on its ability to produce income. Qualifying property is assessed at its present-use value rather than its market value. The tax office also maintains a market value for the land. The difference between the market value and the present-use value is maintained in the tax records as deferred taxes. When land becomes disqualified from the program, the deferred taxes for the current and three previous years with interest will usually become payable and due. (Lawrence, Grace. *Craven County Agricultural Development Plan, 2011*).

Introduction

Most communities fail to realize that saving land saves money. While residents demand expensive public services and infrastructure, privately-owned working lands enhance community character and quality of life without requiring significant public expenditures. Their fiscal contributions typically are overlooked, but like other commercial and industrial land uses, agricultural (farm, ranch and forest) lands generate surplus revenues that play an essential role in balancing community budgets. This, perhaps, is the most important lesson learned from Cost of Community Services (COCS) studies.

Numerous COCS studies have been completed by a variety of researchers around the country for cities and rural communities. The maximum, median, and minimum ratios of local government revenues-to- expenditures collected from these studies are shown in Table 4 of the Appendix. The median ratio states that for every dollar the county generates from the residential category, it spends $1.16 in services. The commercial/industrial and farm/forestland categories show that, on average, the government receives more than it spends and therefore, these land uses create a surplus. These numbers show the fallacy of depending on residential development as the road to a sound growth policy. Residential development has not generated sufficient revenue to cover its associated expenditures in even one instance of various NC county studies or other county studies across the nation.

American Farmland Trust developed this low-cost fiscal analysis to contribute local knowledge to decisions about land use. The purpose of this research is not to suggest any prescriptive course of action. By using statistics and financial land use and economic data specific to Craven County, this COCS study can help move public dialogue from emotion to analysis and from speculation to projection. It provides reliable financial data, allowing officials to make informed planning decisions and evaluate strategies that will maintain a balance in the distribution of future land uses.

COST OF COMMUNITY SERVICES STUDIES[3]

A Cost of Community Services (COCS) study is a case study approach used to determine an individual community's revenues versus public service costs based on current land use, specifically residential, commercial/industrial, and farm/forest. Publicly available financial reports (CAFR), departmental records and budgets, and assessor's data are used to allocate revenues and expenditures to determine the financial effects of the various land uses. COCS studies are based on real numbers, making them different from traditional fiscal impact analysis, which is predictive and speculative. They show what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

American Farmland Trust (AFT) first became interested in COCS studies and growth-related issues in the 1980s because agricultural lands were converted *more commonly* to development than any other type of land. Farmland is desirable for building because it tends to be flat, well drained and has few physical limitations for development. It is also more affordable to developers than to farmers and ranchers. COCS studies were originally used to investigate three commonly held claims:

1. Open lands—including working agricultural and forest lands—are an interim land use that should be developed to their "highest and best use";
2. Agricultural land gets an "unfair" tax break when it is assessed at its actual use value for farming or ranching instead of at its potential use value for development;
3. Residential development will lower property taxes by increasing the tax base.

[3]Freedgood, Julia. Cost of Community Services Studies: Making the Case for Conservation. American Farmland Trust. 2002.

In response to these claims, it is of particular relevance to consider the fiscal contributions of privately-owned natural resource lands in areas, such as Craven County, where farming and forestry are important industries. Although they generate less revenue than residential, commercial or industrial properties, such agribusinesses require little public expenditure due to their modest demands for infrastructure and public services. While it is true that an acre of land with a new house generates more total revenue than an acre of farmland, this information provides little insight into a community's fiscal balance. As a result, COCS studies are used to determine the *net* fiscal impact of land uses in the present by comparing total revenues to total expenditures to ascertain the overall contribution of different land uses (AFT).

COCS studies are conducted for a variety of other reasons, such as supporting existing land protection programs or developing new ones. Some communities are interested in raising awareness about the benefits of protecting natural resources, while others may have broader planning goals. Other primary reasons for COCS are: to compare the impacts of different land uses, to direct new development toward existing infrastructure, or to supplement a comprehensive planning process. *Above all, COCS are most valuable to communities that are concerned about farm and other open lands*.

COCS studies are best used in communities similar to Craven County that rely heavily on property taxes to generate revenues. It is important to recognize that COCS studies are fiscal, not economic analyses and therefore do not examine direct economic benefits or secondary impacts of a given land use to the local or regional economy. COCS studies are not intended to judge the value of one land use over another or compare one type of new development to another. *The particular niche of a COCS study is to identify existing land use relationships and evaluate the contribution of agricultural and other open lands on equal ground with developed land uses*. Note, the data provided in COCS studies are "snapshots in time," and as such are neither predictive nor speculative.

Table 2 classifies categories of information that a Cost of Community Services Study can provide and what their ultimate utility can illustrate to local governmental officials.

Table 2. Uses of Cost of Community Services Studies	
COCS Studies Do:	**COCS Studies Do Not:**
o Provide a baseline of information to help local officials and citizens make informed land use decisions. o Offer the benefit of hindsight to see the effect of development patterns to date. o Demonstrate the relative fiscal importance of privately owned land in agricultural, forest or other open space uses. o Make similar assumptions about apportioning costs to agricultural land as to commercial/industrial land. o Have a straightforward methodology and easy-to-understand findings.	o Project future costs of services incurred by new development. o Determine the direct or indirect value of a particular land use to the local or regional economy. o Quantify the non-market costs and benefits that occur when agricultural land is converted to urban uses. o Judge the intrinsic value of any particular land use. o Compare the costs of different types of residential development. o Treat agricultural and other working lands as residential development.

Source: Freedgood, Julia. Cost of Community Services Studies: Making the Case for Conservation. American Farmland Trust. 2002.

Methodology

The following standard land use definitions are adapted to individual COCS studies.

- **Agricultural development** (Farm, Forest and Open Land) – All privately-owned land and buildings associated with agricultural and forestry industries, including temporary housing for seasonal workers who are not permanent residents.

- **Residential development** – All single-and multi-family residences and apartment buildings, including farmhouses, residences attached to

other kinds of businesses and rental units; all town-owned property used for active recreation or social functions for local residents.

- **Commercial and Industrial Development**[4] – All privately-owned buildings and land associated with business purposes, the manufacturing of goods or the provision of services, excluding agricultural and forestry industries, and utilities.

There are three basic steps in the process of conducting a COCS study:

1. Collect data: Obtain relevant reports and other financial records, interview officials, boards and departments.
2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate revenue-to-expenditure ratios for each land use category.

The COCS revenue-to-expenditure ratio compares how many dollars of local government services are demanded for each dollar collected. A ratio greater than 1.00 suggests that for every dollar of revenue collected from a given category of land, more than one dollar is spent. Conversely, an expenditure ratio less than 1.00 indicates that for a given category of land, demand for publicly-financed services is less than that sector's contribution to the local budget.

COCS Method in Craven County

The basic approach used in the current research was quite simple. Working from Craven County's 2012-2013 audited financial data, revenues and expenditures were allocated among the three land use categories: agricultural, residential, and commercial/industrial. This process was carried out through interviews and email exchanges with various local officials knowledgeable of and responsible for specific departments (listed in the Acknowledgements). These individuals were obviously best equipped to determine the extent to which the various land categories used the services provided by their departments.

[4]For simplicity, the term "commercial" will denote both industrial and commercial land uses for the remainder of this study. Likewise, "agricultural" will refer to farm and forest land uses.

The Craven County Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2013 was used to obtain the *actual* revenues and expenditures. Information from county reports for fiscal year 2013 was entered into spreadsheets and allocated by land use. General fund services to county residents and businesses include the following: general government, public safety, environmental protection, economic and physical development, health, social services, culture and recreation, and education. The largest county fund was education with expenditures of $23.2 million.

Revenues for Craven County included the following categories: Property, sales and tourism room taxes, intergovernmental revenue, charges for services, interest, miscellaneous, and other financing sources. Real property taxes were collected for the general fund at a rate of 47¢ per $100. For example, a residence appraised at $100,000 would have been charged $470 in property tax. Property tax and sales tax revenues were allocated to specific land use categories based on the 2013 property tax assessments.

Expenditures for the County included the following categories: General government, public safety, environmental protection, economic and physical development, health social services, culture and recreation, and education, as well as debt service payments and transfers out. Other financing sources included loan proceeds and transfers in, while other financing uses included debt service and transfers out.

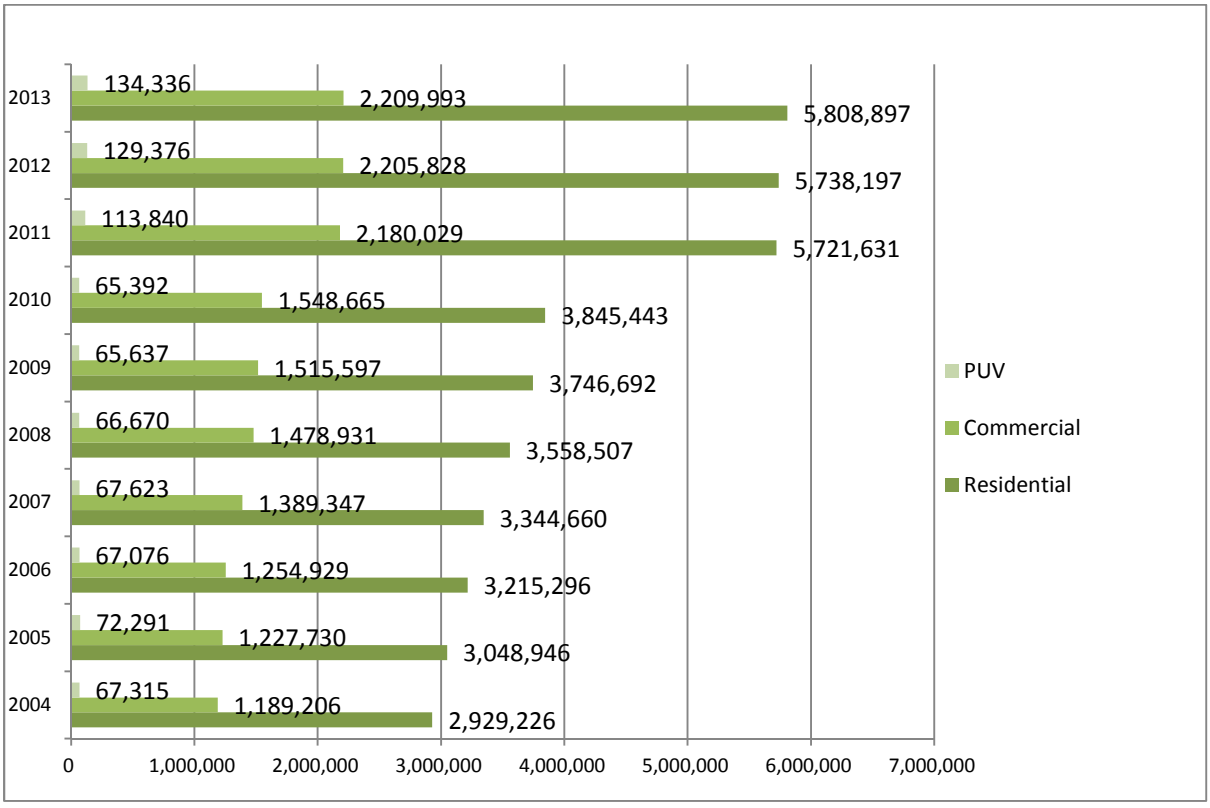
In the event that revenues and/or expenditures were not easily amenable to being allocated among various land use categories, one of two allocation schemes was used.

For services that exclusively benefit households (as opposed to commercial establishments)—for example, public schools and library services—100% of expenditures were allocated to the residential sector. For departments whose activities benefited both businesses (including agricultural businesses) and residences, expenditures were allocated based on the proportion of total property value accounted for by each land used category. The assessed value of Craven County taxable property over the last ten years is depicted below. The “default” breakdown based on *assessed property valuation* for the 2012-

2013 fiscal year was ***73.2% residential, 22.4% commercial, and 4.4% agricultural***.

The estimated market value of property in 2012-2013 was $9,118,877,782. It was calculated by dividng the assessed value by an assessment-to-sales ratio determined by the State Department of Revenue. The ratio is based on actual property sales which took place in the calendar year ending during the fiscal year. For this fiscal year the sales-to-assessment ratio was 106.79%.

Figure 1. Craven County 2013 Taxable Assessed Value in $1,000



Findings

All findings presented in this section are supported by tables in the Appendix.

Appendix Table 1 summarizes the overall breakdown of county revenues for the 2012-2013 fiscal year. (More detailed information is found in Appendix Table 6.) Total county general fund revenues for 2012-2013 were $131.55 million. Almost half (47.8%) of the $95.5million in revenue (less other financing sources) came from ad valorem property taxes. Intergovernmental revenue (21.0%), sales taxes (13.7%) along with charges for services (15.8%) accounted for most of the remainder. This COCS study found that in Craven County 87 percent of revenue in fiscal year 2013 was generated by residential land uses; 11 percent was generated by commercial land uses; and 2 percent by farmland.

Appendix Table 2 summarizes the overall breakdown of county expenditures for the 2012-2013 fiscal year (More detailed information is found in Appendix Table 7.). During that year, Craven County's general fund revenues exceeded expenditures by approximately $661,931. During this particular fiscal year there was $36,059,550 in other financing sources and $40,214, 335 in other financing uses which consist of loan proceeds and transfers in along with debt service payments and transfers out. The difference, $4,154,785, is approximately 3.2 percent of *both* revenues and expenditures. In summary, this COCS study found that in Craven County 96 percent of county expenditures were used to provide services for residential land use compared with 3.6 percent for commercial and 0.42 percent for farmland.

In other words, as Appendix Table 3 summarizes, for each $1 of revenue received from residential properties in fiscal year 2013, Craven County spent $1.10 in providing services to residential land owners. For each $1 of revenue received from commercial land uses, the county spent 33 cents for the provision of necessary services; and for each $1 received from farmland, the county spent 20 cents in the delivery of necessary services.

Most studies show that the COCS ratio is substantially above 1 for residential land while ratios for the other two land use categories are usually

substantially below 1. Note in the Appendix Tables 4A&B that the median "national" residential revenue-to-expenditure ratio is 1:1.16, while the median commercial and agricultural are 1:0.29 and 1:0.35, respectively. In North Carolina, over fourteen counties which have had cost of community services studies, the median residential revenue-to-expenditure ratio is 1:1.24, while the median commercial and agricultural are 1:0.37 and 1:0.62, respectively.

Break-Even Home Values

The revenue and cost of service numbers that lie behind the ratios reported in this study can also be used to calculate the home value necessary for a county to break-even. If one assumes that service cost is fairly constant across houses relative to the home value, such computations are straightforward. Further, this is not an unreasonable assumption as local government service costs will vary with house location, lot size, and with number of children, but are not particularly correlated with home value. Given this assumption, Appendix Table 5 presents an analysis which computes the residential property value needed to generate an exact balance between average revenues contributed by current housing units and the average value of public services consumed by households.

The "breakeven" house price was computed assuming that any new household would consume the average amount of services reflected in the 2012-2013 budget – i.e., that they would possess the average number of school children, consume an average amount of public health and social services, etc. The computation further assumes that any new household would contributed the average amount of non-property tax revenues generated by existing residential properties, and takes as a benchmark the current property tax rate of 47.0¢ per $100. Based on these assumptions, the breakeven property value was computed as $246,123.

Discussion

COCS studies provide a baseline of information to help local officials and citizens make informed land use decisions. They offer the benefit of hindsight to see the effect of development patterns to date. They also demonstrate the fiscal importance of privately owned land in farm and forest uses.

The ratios found in Craven County are comparable to national median value for the residential sector. The residential ratio of $1 of revenue to $1.10 expenditure is slightly lower than the national median of $1.16 and the median for NC studies, $1.235. The commercial ratio of $1 of revenue to $0.33 is halfway between the national median of 29 cents and the NC median of 37 cents. Finally, the farmland ratio of $1 to $0.20 is 15 cents lower than the national median of $1 to $0.35 and 41.5 cents lower than the NC median of $1 to $0.615 (See Figure 3.).

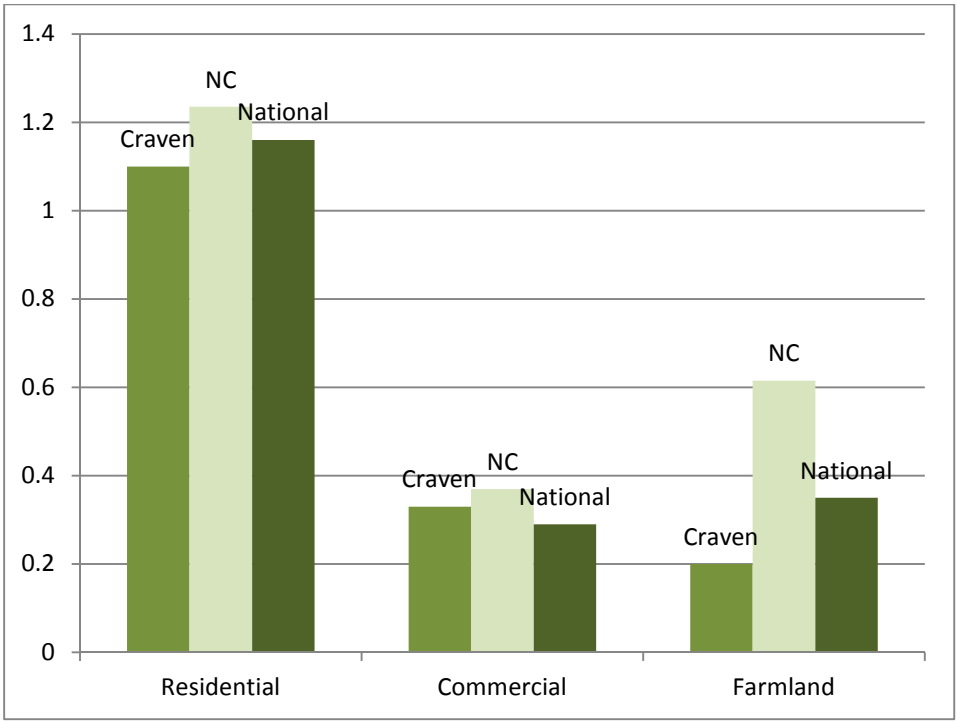


Figure 3. Cost of Community Services Study Ratios (American Farmland Trust)

The purpose of a COCS study is to determine the net fiscal contribution of farm properties so these lands may be duly considered in the planning process, not to recommend one type of land use over another. Because the studies are descriptive, they should not be used to predict the impact of a single development or to project future costs of services created by new development.

According to the United States Department of Agriculture, over twenty square miles of land within Craven County has been converted from farm use to other uses since 1997. Converting existing farmland to other uses is much cheaper than clearing forested land or restructuring or demolishing existing buildings. Regrettably for those in agriculture, this results in loss of the most productive lands since the soils most productive for agriculture also are the most suitable for development.

The results of this study, however, provide reliable financial information that demonstrates the importance of agricultural and forest lands to the fiscal stability of Craven County. The story is in the numbers:

- While in Craven County residential development contributes the largest amount of revenue, $114.2 million, its net fiscal impact is negative. Residential land uses created a deficit of $11.4 million, while the other two land use categories generated surpluses: $9.85 million from commercial and $2.2 million from farmland.

- Commercial and farmland generated significant revenue from property and sales taxes, over ninety percent of their respective totals, enough net revenue in fact to offset the shortfall created by residential development.

- Both commercial and agricultural lands pay more in local tax revenues than they receive in services, even with a reduced assessed value.

As American Farmland Trust has emphasized previously, this research also suggests that development of strategies to retain this land base for future agriculture would be a good long-term investment.

- Differential property tax programs, such as **present-use value**, are justified as a way to provide an incentive to keep land open and in active agricultural use.

- A **balance of land uses**, including agricultural lands, is needed to provide adequate revenue to pay for these services.

The findings of this study show the fiscal benefits that result from agricultural lands and factual information to help residents understand the delicate fiscal balance between taxes, other community revenues and the cost of public services. In addition, this information should be useful for county leaders and residents when faced with land use decisions now and in the future.

Agriculture within Craven County is a significant contributor to the economy. Over 60,000 acres of field crop production provides annual farm sales between $40-50 million depending upon yield and commodity price. Livestock accounts for approximately equal value. This study makes a significant statement: It is financially wise to keep land in agriculture and growing crops that can be used locally. As a result, this effort has become an economic development focus for the County and others who are concerned about the sustainability of farmland within North Carolina. **In addition to helping maintain fiscal balance, farmlands help sustain Craven County's economy, contribute to economic diversity and rural character, and help shape the overall quality of life in the region.**

A PROFILE OF CRAVEN COUNTY*

Craven County is a rural county in the coastal plains of eastern North Carolina. Its economy has historically relied greatly on agriculture and the military. In North Carolina, agriculture is the largest industry, and Craven County makes significant contributions to the state totals. The military is the second-largest industry in the state. According to the Craven County *2013 Comprehensive Annual Financial Report* (CAFR), the County also contributes to this statistic as the U.S. Marine Corps Air Station at Cherry Point provided employment in 2013 for a total work force of 14,520 personnel, including 5,194 civilian jobs.[5] In addition, in 2013 Craven County capitalized on the tourism business, which is recognized as the third-largest industry of economic impact in North Carolina. Domestic tourism in the County generated an economic impact of $120.75 million during the calendar year under study.[6] With its many historic sites and homes, the Croatan National Forest, 40 miles of navigable rivers, and abundant wildlife and lakes, Craven County has become a desirable destination for tourists.

The following strengths were identified for Craven County relative to economic developments in the 2013 *Comprehensive Economic Development Strategic Plan for Craven County* (CEDSP)[7]:

- Presence of military installations and related industries
- Established industrial base of international companies
- Presence of a mainline railroad (Norfolk Southern) with access to the port of Morehead City
- Proximity and access to water as both a recreational and industrial resource
- Strong and stable health services provider
- Regional airport
- Craven Community College
- Destination area: tourism and events

---

*Much of the information in this section comes from the following sources:
[5]*Comprehensive Economic Development Strategic Plan.* (2013). RKG Associates, Inc. *http://www.cravencountync.gov/departments/edc/documents/2013/StrategicPlan2013.pdf*
[6]*Comprehensive Annual Financial Report. Craven County, North Carolina, FYE June 30, 2014*
[7]*Comprehensive Annual Financial Report. Craven County, North Carolina, FYE June 30, 2013.*

The following was noted in the County's 2013 CAFR:

> *While still a rural county, Craven County has become much less dependent on agriculture as its main economic engine. The County has revealed itself as a desirable destination for tourists, drawn by abundant opportunities for conventions, golf, sailing, beaches, fishing, hunting, and touring over 150 historic landmarks. The County's reputation as a desirable retirement community is a direct result of its popularity as a tourist destination.(pp2-3)*

Anticipated pressure for development has already resulted in rapid loss of farmland statewide. This COCS study has been prepared to emphasize the importance of farmland to Craven County's overall economic health. Growth is sustained only with a strong economic base, one to which agriculture makes a significant contribution. The preservation of farmland is imperative to the continued prosperity of the county and its people.

Location

Approximately eighty miles east of Raleigh, Craven County is located in the central coastal plain of North Carolina. Its major waterways are the Neuse and Trent Rivers, which join the Pamlico Sound just east of New Bern. US 17(north-south route) and US 70 (east-west route) bisect the County, and the Atlantic Ocean is only 13 miles from its southern boundary. Craven County is part of the Neuse, the Tar-Pamlico and the White Oak River Basins. Water comprises 8.49 percent of the county's total area. As a coastal county, Craven County is one of twenty that must adhere to the Coastal Area Management Act (CAMA) regulations. North Carolina passed this law in an effort to encourage coastal counties to maintain the environmental qualities that make them attractive while allowing for continued economic development. The county's location has made it a popular destination for vacationers and others who wish to live by the water. As a result of this, expansion has occurred along the county's rivers and creeks, and agricultural lands have been lost to this growth.

Given its location in eastern North Carolina, Craven County has a moderate climate. On average, there are 214 sunny days per year and 55 inches of rain (US average - 37 in). The July high is approximately 90 degrees, and the

January low is 35. Snowfall is approximately 2 inches per year (US average - 25 in). The number of days with any measurable precipitation is 114.

Landscape

Craven County has a significant amount of wooded acreage and is relatively flat. The County encompasses approximately 774 square miles, of which 66 square miles is water and 712 square miles, or 455,680 acres, is land. Approximately 270,500 acres is identified as agricultural land according to the CEDSP (p4-4). Other land is identified as residential, commercial, and industrial. Roughly 12,400 acres are identified as "Vacant Parcels".
See section entitled "Agriculture" for more information.

Transportation

Craven County is bisected by U.S. Highway 70, connecting the county to the west, and U.S. Highway 17, stretching north and south. These highways serve both the Morehead City and Wilmington port while providing access to markets around the state.

Coastal Carolina Regional Airport (formerly known as Craven County Regional Airport) is a public airport located three miles (5 km) southeast of the central business district of New Bern, the county seat. Coastal Carolina Regional Airport serves four counties in Eastern North Carolina, including Craven County, Pamlico County, Carteret County, and Jones County.

Norfolk Southern Railway provides rail freight service through New Bern to points from Florida to Canada and provides services directly to the Port of Morehead City. Amtrak passenger railway service is available from Wilson, N.C., approximately 1.5 hours by shuttle service from New Bern.[8]

Population

According to the County's CAFR, the population was 105,179 at the beginning of the fiscal year 2013. The Center for Regional Economic Competitiveness projects an increase of up to 112,177 residents by 2017, an annual increase of approximately 1.3% (p 3-1).[9] See chart on next page.

[8] *http://cravenbusiness.com/site_selection/transportation*

[9]*Comprehensive Economic Development Strategic Plan.* (2013). RKG Associates, Inc. *http://www.cravencountync.gov/departments/edc/documents/2013/StrategicPlan2013.pdf*

Population Trends

Comparative Study Area Trends: 1990-2017

	1990 Census	2000 Census	2012 Actual	2017 Projected
POPULATION				
Craven County	81,605	91,954	105,232	112,177
Eastern Region	829,332	918,108	1,051,181	1,112,149
North Carolina	6,628,637	8,081,614	9,752,073	10,356,702
PERCENT CHANGE IN POPULATION				
Craven County		12.7%	14.4%	6.6%
Eastern Region		10.7%	14.5%	5.8%
North Carolina		21.9%	20.7%	6.2%
ANNUAL PERCENT CHANGE IN POPULATION				
Craven County		1.3%	1.2%	1.3%
Eastern Region		1.1%	1.2%	1.1%
North Carolina		2.2%	1.7%	1.2%

Eastern Region	2012 Population
Onslow	184,001
Pitt	172,971
Wayne	124,318
Craven	105,232
Nash	95,517
Wilson	81,755
Carteret	67,750
Duplin	60,005
Lenoir	59,171
Edgecombe	55,736
Greene	21,369
Pamlico	13,072
Jones	10,284
NCER Total	1,051,181

[10]Source: Center for Regional Economic Competitiveness
NC's Eastern Region Regional Cluster Analysis, March 2012

While the population is relatively young (36.6 = 2012 median), by 2017 the median age is projected to be 37.7. As of the 1990 Census, the 65+ age group represented 12.0% of the total population of North Carolina and is projected that this share will rise to 15.2% of the State's population in 2017. For Craven County, the growth in this age group has been greater, rising from 11.2% in 1990 to 15.8% in 2012, projected to rise to 18.0% by 2017. Overall, the general trend within Craven County is towards an older population. As a result, potential implications for economic development include a possible shortage of labor to support business growth, in addition to changing demand for housing and municipal services to support older residents. Average household size trends in Craven County (2.45) and the State (2.51) have shown a steady decline, possibly the result of an increase in the "empty-nest" retirement age population (p 3-8).[11]

Median household income between 2008 and 2012 was $47,383, as compared to the NC median of $46,450, with approximately 16.3% and 16.8% of the population below poverty level in Craven and NC, respectively.[12]

[10]*NC's Eastern Region Regional Cluster Analysis, March 2012.*
http://www.econdev.org/documents/NCER%20March%202012%20Cluster%20Analysis.pdf

[11]*Comprehensive Economic Development Strategic Plan.* (2013). RKG Associates, Inc. *http://www.cravencountync.gov/departments/edc/documents/2013/StrategicPlan2013.pdf*

[12]US Census Bureau State and County Quick Facts. *http://quickfacts.census.gov/qfd/index.html*

Economy

Craven County has a diversified industrial base that has allowed it to survive difficult economic downturns and restructuring. According to the *Comprehensive Economic Development Strategic Plan*, the County has been successful in attracting and retaining international businesses such as B/S/H Home Appliances, Moen, and Weyerhauser (p. 2-1). On the County's economic development website, the key employers by respective industry are listed as the following: [13]

Industry	Company
Education	Carven Community College Craven County Schools
Government	Craven County City of New Bern
Health Care	Carolina East Health Systems Naval Health Clinic
Manufacturing	B/S/H Home Appliances Moen – Plumbing Fixtures Weyerhaeuser – Wood Fiber Products Hatteras Yachts - Marine
Military	2nd Marine Aircraft Wing Fleet Readiness Center East Marine Corps Air Station
Retail Merchandising	Wal-Mart

According to the results of the 2013 American Community Survey, Craven County exhibits a distinct characteristic of entrepreneurship with 24% of self-employed people working in professional, scientific, management, and administrative services. Fourteen percent were engaged in construction, while 12% worked in the areas of educational services, health care and social assistance. Agriculture, forestry, fishing and hunting comprised 4% of the total number of self-employed people by various industries in 2013.

From another perspective, healthcare led business sectors in annual payroll of $2.91 million out of $9.70 million (approximately 30%), while retail trade trailed second with $1.09 million (approximately 11.2%). Agriculture, forestry, fishing and hunting had an annual payroll of $7.1 million.

[13] Craven County, NC Economy Data. < http://www.towncharts.com/North-Carolina/Economy/Craven-County-NC-Economy-data.html>

The Military

A 2013 report conducted by the NC Department of Commerce found that the military accounts for 10% of the state's economic activity, making it North Carolina's second largest economic sector. Put into real terms, this means that the sector supports 540,000 jobs in North Carolina, including 340,000 in the private sector, contributing over $30 billion in personal income to the state's residents. As one of the state's major employers, the military has a huge impact on the economy of North Carolina's eastern region. Many benefits result from the dominant presence of the military in the state and Craven County in particular. In addition to job opportunities, examples of various benefits brought about by the military include defense contracting opportunities, government-funded university research and increased business for the state's ports. Military spouses and retirees contribute to a more well-trained and educated workforce in the County. Many of them leave service earlier than civilians and settle near bases to enjoy tax-free shopping and healthcare.

Craven County takes pride in being the home of the Marine Corps Air Station Cherry Point (Cherry Point), which includes tenant commands 2nd Marine Aircraft Wing and the Fleet Readiness Center East (FRC East). Marine Corps Air Station Cherry Point was authorized in 1941 and established in Craven County because of the rural and coastal nature of the county (p5).[14] According to the County's CAFR, Cherry Point is the largest Marine Corps Air Station on the East Coast, employing 5,194 civilian workers. The Fleet Readiness Center East is one of eight fleet readiness centers operated by the U.S. Navy. They are located on 13,164 and 150 acres of land, respectively, in Craven County. FRC East is the largest industrial employer in eastern North Carolina (p2).[15]

Rapid growth in North Carolina has led to increased development which threatens the state's private farm and forest land and interferes with military training.[16] As a result, the North Carolina Foundation for Soil & Water

[14] Lawrence, Grace. Craven County Agricultural Development Plan. https://www.google.com/#q=grace+lawrence+and+craven+county

[15] *Comprehensive Annual Financial Report. Craven County, North Carolina, FYE June 30, 2014.*

[16] *Market Based Conservation Initiative* http://ncsoilwater.org/media/3544/5-mbci-landowner-factsheet.pdf

Conservation (Foundation) piloted a program whereby they are entering into voluntary 10, 20, or 30 year contracts with private landowners under a military flight path in order to protect farms and forests from development. The program is referred to as the Market Based Conservation Initiative (MBCI).

Its purpose is to test methods of establishing cost effective alternatives to ensuring military readiness by protecting and promoting family farms. It focuses on the land under a unique 2 mile wide flight training route and special use airspace crossing over 18 eastern North Carolina counties: Beaufort, Bertie, Carteret, Craven, Duplin, Edgecombe, Franklin, Halifax, Harnett, Johnston, Jones, Lenoir, Martin, Nash, Onslow, Pamlico, Sampson, and Wake. This route is used by all the armed services and cannot be duplicated on the eastern seaboard. The MBCI program offers assistance to private landowners for maintaining property as agricultural, wildlife, or other open space land uses.

Over $3 million in Landowner Contract and Program Funds were provided by the Department of Defense, the Navy and the Marine Corps, the North Carolina Agriculture Development and Farmland Preservation Trust Fund and North Carolina State University. Landowners owning working lands property under the flight path or special use airspace were offered the opportunity to submit a per acre bid to enter into a term limited contract with the Foundation and place certain requirements on their land. The Landowner is required to

- maintain their land in the Present Use Valuation Taxation Program.
- maintain a land management plan.
- limit future development to agriculture or forestry related enterprises.
- have no lights shining upward.
- not build any structures over 100 feet.
- not construct any permitted landfills.[17]

The pilot program ends in 2015.

[17] *Ibid.*

AGRICULTURE IN CRAVEN COUNTY

Agricultural production in Craven County makes a significant contribution to its own population and that of the state. Although at first thought most individuals picture the historic landmarks of the County or its well-known military presence at Cherry Point, agribusiness and open lands play a vital role in the economy.

SALES

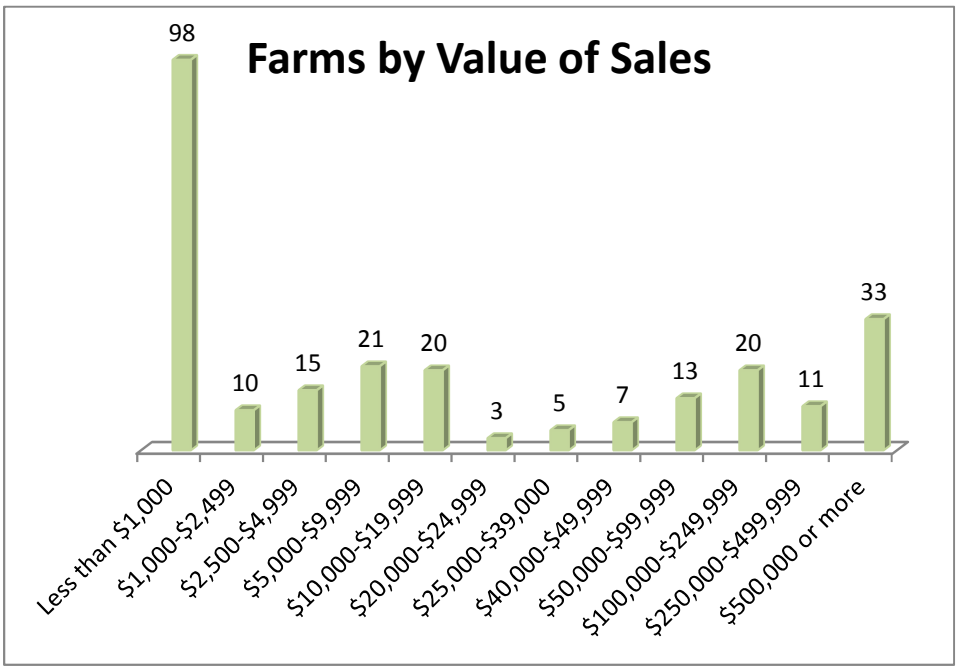
A *farm* is a tract of land cultivated for the purpose of agricultural production and has more than $1,000 or more of agricultural products being produced or sold. Of 256 farms in Craven County, there were 64 that make more than $100,000 annually. The market value of agricultural products sold was approximately $55.5 million, ranking it 58th in the state. Crop sales (including nursery and greenhouse products) made up 68% of the total, while livestock, poultry and their products composed 32%. The *Census of Agriculture* provides the most comprehensive statistical overview of the impact that agriculture has on counties, states and the nation as a whole. The *2012 Census* reported Craven County data that is presented in the table below.[18]

	2012	2007	% change
Market Value of Products Sold	$55,506,000 (256 farms)	$50,529,000 (286 farms)	+10
Crop Sales	$37,742,000 (68%)	$24,543,000 (49%)	+19
Livestock Sales	$17,764,000 (32%)	$25,987,000 (51%)	-19
Average Per Farm	$216,819	$176,676	+23
Government Payments	$1,471,000	$2,218,000	-34
Average Per Farm Receiving Payments	$10,290	$14,041	-27

Note: Government payments are a direct result of the U.S. Farm Bill which authorizes a number of distinct commodity programs that provide a range of programs that support crop, dairy and livestock producers in various ways. Many provide financial benefits to producers.[19]

[18] *2012 Census of Agriculture* – County Data North Carolina, USDA, National Agricultural Statistics Service.
[19] USDA Economic Research Service. http://www.ers.usda.gov/topics/farm-economy/farm-commodity-policy/government-payments-the-farm-sector.aspx

Total farm production expenses for the County are $47,018,000 with an average per farm of $183,665. The net cash farm income of operation was $12,058,000 with an average per farm of $47,101. The graph below depicts the number of farms by value of sales.



Craven County ranks in the top 25th percentile of North Carolina's 100 counties in the following commodity groups: [20]

Item	Quantity	State Rank
Grains, oilseeds, dry beans, and dry peas	$24,839,000	25
Hogs and Pigs	$16,838,000	25
Aquaculture	$507,000	11
Corn for grain	16,276 acres	16

According to the 2012 Census of Agriculture statistics (summarized in the table above), grains (including oilseeds) were by far the largest commodity group in sales ($24.8 million) followed by tobacco ($5.1 million). Hogs and pigs accounted for the top livestock with $16.8 million in sales. Craven County ranks eleventh in the state in aquaculture, with $507,000 in sales in 2012, a drop from $1.3 million in 2007 and a ranking of sixth.

[20] *2012 Census of Agriculture* – County Data North Carolina, USDA, National Agricultural Statistics Service.

POSSIBILITIES

The authors of the *Comprehensive Economic Development Strategic Plan* made several recommendations with respect to agricultural operations in the County. In regard to aquaculture, its presence opens the possibility of attracting a processing facility as a support operation. While livestock provides a notable contribution to the County's gross domestic product and diversifies the local economic base, government officials should explore possibilities for providing support for these operations in several alternative activities. For example, any mechanism by which value can be added to the agricultural products would serve to increase direct revenues to individual farmers. Also, the County should consider research options for assisting local farmers, particularly livestock and aquaculture operations, which are likely to result in the greatest sales increase from their operations.[21]

A centralized processing storage and distribution facility for the County's farm operations appears to be a need given that individual farms do not have the financial capability of creating and maintaining processing, storage, and shipping of goods to various markets for final sale. Perhaps an agricultural incubator would be practical while at the same time offering shared kitchen/processing facilities for certain types of produce, not to mention business training in developing and marketing value-added products. A local abattoir has the potential for processing livestock and allowing local operations to sell greater quantities to local markets, thus capitalizing on the farm-to-table movement.[22] Future growth in the warehousing and distribution area could also help to support agribusiness economic development efforts in the County.

THE LAND

As seen in the table below, the County experienced a 10 percent decrease in the number of farms between 2007 and 2012, while at the same time a 11 percent increase in the average farm size. The number of acres in farms decreased 15.4% from 1997 to 2007.

	2012	2007	1997	1987
Number of Farms	256	286	277	406
Land in Farms	70,632 acres	70,886 acres	83,850 acres	89,149 acres
Average Size of Farm	276 acres	248 acres	303 acres	220 acres

[21] *2013 Comprehensive Economic Development Strategic Plan, Craven County, NC,* RKG Associates.
[22] *ibid*

THE STATE

North Carolina ranks among the top producing states for a variety of crops and livestock. Table 2 contains statistics reported by the NC Department of Agriculture and Consumer Services.

Table 2. North Carolina's Rank in U.S. Agriculture, 2012

Rank	Item	Production	N.C. Percentage of U.S.	Top 3 States		
				1	2	3
1	All Tobacco	381 (Mil Lbs)	50.0	**NC**	KY	VA
	Flue-cured Tobacco	377 (Mil Lbs)	79.8	**NC**	VA	SC
	Sweet Potatoes	12,400 (000 Cwt)	46.8	**NC**	CA	MS
2	All Poultry & Egg Cash Receipts	4,188 (Mil $)	10.7	GA	**NC**	AR
	Annual Pig Crop Dec 09-Nov 10	18 (Mil Hd)	15.3	IA	**NC**	MN
	Christmas Tree Cash Receipts	75 (Mil $)	20.3	OR	**NC**	WA
	Hogs & Pigs (12-1-10)	9 (Mil Hd)	13.6	IA	**NC**	MN
	Trout Sold (foodsize)	3.3 (Mil Lbs)	6.8	ID	**NC**	CA
	Turkeys	36 (Mil Hd)	14.2	MN	**NC**	AR
3	Cucumbers - Processing	35.0 (000 Tons)	7.0	MI	FL	**NC**
	Cucumbers – Fresh Market	1,102 (000Cwt)	11.0	GA	FL	**NC**

Source: "NC's Rank in US Agriculture." NC Department of Agriculture & Consumer Services. http://www.ncagr.gov/stats/crops/Ranking.pdf. 17 November 2014.

THE COUNTY

Craven County agriculture contributes to the rankings of North Carolina. According to the 2012 Census (Table 3), Craven was ranked 31st in flue-cured tobacco with 2,000 acres harvested and a yield of 2,025 pounds per acre. The County was also ranked 21st in production of hogs and pigs.

Table 3. CRAVEN COUNTY CROP AND LIVESTOCK PRODUCTION SUMMARY

Crops –2012	Acres Harvested	Yield	Production	County Rank
Corn for Grain: Bu	18,700	107	2,000,000	16
Cotton: Lbs: Production in 480 Lb. Bales	7,200	840	12,600	30
Soybeans: Bu.	24,000	38	921,000	25
Tobacco, Flue-Cured: Lbs.	2,000	2,025	4,050,000	31
Nursery, Greenhouse, Floricultures & Christmas Trees (Dollars)			3,899,000	38
Vegetables, Fruits, Nuts & Berries (Dollars)			2,642,000	44
Livestock			**Number**	**Rank**
Cattle, All (Jan. 1, 2013)			900	87
Beef Cows (Jan. 1, 2013)			500	86
Hogs and Pigs (Dec. 1, 2012)			60,000	21
Cash Receipts – 2012			**Dollars**	**Rank**
Livestock, Dairy and Poultry			20,483,000	51
Crops			42,552,000	34
Government Payments			7,370,831	22
Total			**70,405,831**	**47**

Source: NC Department of Agriculture and Consumer Services. "County Statistics – 2012." http://www.ncagr.gov/stats/codata/craven.pdf

Literature Cited

Climate in Craven County, NC. (2014). Retrieved from http://www.bestplaces.net/climate/county/north_carolina/craven

Comprehensive Annual Financial Report (2013). Craven County, N.C. New Bern, NC Retrieved from http://www.cravencountync.gov/finance/Documents/2013/June30_2013ComprehensiveAnnualFinancialReport.pdf

Comprehensive Economic Development Strategic Plan. (2013). RKG Associates, Inc.

Costs of Community Services. (2015). Retrieved from http://urbanext.illinois.edu/lcr/cost.cfm

Cost of Community Services Studies. (2015). Retrieved from http://conservationtools.org/guides/show/15-Cost-of-Community-Services-Studies

Dorfman, J. (2006). *The Economics of Growth, Sprawl and Land Use Decisions*. Retrieved from https://smartech.gatech.edu/bitstream/handle/1853/20082/GnG-Panel_5_Dorfman.pdf;jsessionid=5A97027576FE21C21D2AD0B9EE03D35D.smart1?sequence=1

The Economic and Tax-Base Benefits of Land Conservation. (2011). *Land Trust Alliance*. Retrieved from https://www.landtrustalliance.org/conservation/documents/the-economic-and-tax-base-benefits-of-land-conservation

Edwards, M. (n.d.). Community Guide to Development Impact Analysis. Retrieved from http://www.lic.wisc.edu/shapingdane/facilitation/all_resources/impacts/analysis_cost.htm

Farmland Information Center Fact Sheet Cost of Community Service. (n.d.). Retrieved from http://www.communitypreservation.org/community_services.pdf

Fiscal Analysis. (2013). Retrieved from http://www.farmland.org/services/fiscalplanning/

Lawrence, Grace. *Craven County Agricultural Development Plan* (2013). Retrieved from https://www.google.com/#q=grace+lawrence+and+craven+county

Market Based Conservation Initiative. Retrieved from http://ncsoilwater.org/media/3544/5-MBCI-landowner-factsheet.pdf

Morgan, J. (2010). Analyzing the Benefits and Costs of Economic Development Projects. *Community and Economic Development Bulletin*, (7). Retrieved from http://sogpubs.unc.edu//electronicversions/pdfs/cedb7.pdf

North Carolina's Eastern Region Regional Cluster Analysis, March 2012. Retrieved from http://www.econdev.org/documents/NCER%20March%202012%20Cluster%20Analysis.pdf

Prindle, A., & Blaine, T. (n.d.). Costs of Community Services. Retrieved from http://ohioline.osu.edu/cd-fact/1260.html

RKG Associates. *Comprehensive Economic Development Strategic Plan, Craven County, NC*. Retrieved from http://www.cravencountync.gov/departments/edc/documents/2013/StrategicPlan2013.pdf

Saving Land Saves Taxes. (n.d.). Green Valley Institute. Retrieved from http://www.greenvalleyinstitute.org/brochures/fact_sheet_2_saving_taxes.pdf

Sykes, W. (2010). Richmond County Working Lands Protection Plan. Retrieved from http://www.bracrtf.com/documents/RichmondWLPP_000.pdf

U.S. Department of Agriculture. National Agricultural Statistics Service. *2007 Census of Agriculture, North Carolina State and County Data*. Washington D.C., 2012.

Wentworth, R. (2008). *Economic Benefits of Open Space Protection*. Retrieved from http://www.landtrustalliance.org/conservation/documents/economic-benefits.pdf

Appendix: Supporting Tables

Table 1. Craven County Total Revenue for 2012-2013

Item		Revenue	Percentage
Taxes:			
Property	$	45,642,570	34.70%
Sales		13,055,998	9.92%
Intergovernmental revenue		20,022,161	15.22%
Charges for services		15,072,071	11.46%
Interest		169,277	0.13%
Miscellaneous		1,524,801	1.16%
Total Revenues before Other Financing Sources		95,486,878	72.59%
Other Financing Sources		36,059,550	27.41%
Total	**$**	**131,546,428**	**100.00%**

[a] Includes transfers from other funds and loan proceeds
Source: **Comprehensive Annual Financial Report**, Craven County, Fiscal Year Ending, June 30, 2013

Table 2. Craven County Actual Expenditures for 2012-2013

Item	Expenditure	Percentage
General Government	$ 9,423,766	7.20%
Public Safety	13,680,188	10.45%
Environmental Protection	4,908,080	3.75%
Economic and Physical Development	2,647,496	2.02%
Health	8,605,502	6.57%
Social Services	22,457,994	17.16%
Culture and Recreation	2,180,338	1.67%
Education, Schools	23,170,510	17.70%
Debt service	3,596,288	2.75%
Total Expenditures before Other Financing Uses	90,670,162	69.27%
Other Financing Uses[a]	40,214,335	30.73%
Total	**$ 130,884,497**	**100.00%**

[a] Includes transfers to other funds and debt service
Source: **Comprehensive Annual Financial Report**, Craven County, Fiscal Year Ending, June 30, 2013

Table 3. Revenue-to-Expenditures in Craven County

Revenue-to-Expenditure Ratios in Dollars

	Residential	Commercial	Agricultural
Revenues	$114,163,636 (86.79%)	$14,592,385 (11.09%)	$2,790,407 (2.12%)
Expenditures	$125,595,432 (95.96%)	$ 4,743,045 (3.62%)	$ 546,020 (0.42%)
Revenue-to-Expenditure Ratio[a]	**1:1.10**	**1:0.33**	**1:0.20**

[a] This ratio measures the cost of services used by a given land sector for each dollar of county revenue contributed to that sector.

Tables 4A & B.
Comparison of Revenue-to-Expenditures in Other Counties

Revenue-to-Expenditure Ratios from National Studies[a]

	Residential	Commercial	Agricultural
Minimum	1:1.01	1:0.05	1:0.02
Median*	1:1.16	1:0.29	1:0.35
Maximum	1:2.11	1:1.04	1:2.04

**Median cost per dollar of revenue raised to provide public services to different land uses.*

Revenue-to-Expenditure Ratios from Local NC Studies[b]

	Residential	Commercial	Agricultural
Wake County (2001)	1:1.54	1:0.18	1:0.47
Union County (2004)	1:1.30	1:0.41	1:0.24
Orange County (2006)	1:1.32	1:0.24	1:0.72
Alamance County (2006)	1:1.47	1:0.23	1:0.59
Chatham County (2007)	1:1.15	1:0.33	1:0.58
Henderson County (2008)	1:1.16	1:0.40	1:0.49
Gaston County (2008)	1:1.23	1:0.41	1:0.88
Franklin County (2009)	1:1.12	1:0.53	1:0.76
Guilford County (2010)	1:1.35	1:0.29	1:0.62
Wayne County (2011)	1:1.24	1:0.34	1:0.47
Yadkin County (2011)	1:1.18	1:0.38	1:0.61
Catawba County (2013)	1:1.23	1:0.54	1:0.75
Pitt County (2013)	1:1.29	1:0.36	1:0.62
Davie County (2014)	1:1.14	1:0.50	1:0.67

[a] These figures are derived from Cost of Community Services summarized on the American Farmland Trust website (http://www.communitypreservation.org/community_services.pdf).
[b] Source: Renkow, Mitch. "Land Preservation Notebook." (http://www.cals.ncsu.edu/wq/lpn/cost.html)

Table 5. Breakeven Analysis for Residential Property Value

(1)	Property tax rate (cents per $100 of property value)	$	47.0
(2)	Residential Non-Property Tax Revenue Contribution in FYE June 30, 2013 (omitting other financing sources)	$	44,693,725
(3)	Total residential expenditures in FYE June 30, 2013 (omitting other financing uses)	$	85,381,097
(4)	Total Expenditures needing to be paid for by property taxes [(3) – (2)]	$	40,687,372
(5)	Number of residential properties in the county		35,173
(6)	Per household expenditures needing to be paid for by property taxes [(4) ÷ (5)]		$1,157
	Breakeven property value [(6) ÷ (1)]		**$ 246,123**

Table 6. Craven County Actual Revenues by Land Use Category for 2012-13

Item	Total	Residential	Commercial	Agricultural	% Breakdown
Taxes	**$ 58,698,568**				
Property	45,642,570	$ 33,410,361	$ 10,223,936	$ 2,008,273	*73.2-22.4-4.4*[a]
Sales	13,055,998	9,556,991	2,924,544	574,464	*73.2-22.4-4.4*
Intergovernmental	**$ 20,022,161**	19,621,718	200,222	200,222	*98.0-1.0-1.0*
Charges for services	**$ 15,072,071**	13,866,305	1,205,766	-	*92.0-8.0-0.0*
Interest	**$ 169,277**	123,911	37,918	7,448	*73.2-22.4-4.4*
Miscellaneous	**$ 1,524,801**	1,524,801	-	-	*100-0-0*
Other Financing Sources[b]	**$ 36,059,550**	36,059,550			*100-0-0*
Total revenues	***$ 131,546,428***	***$ 114,163,636***	***$ 14,592,385***	***$ 2,790,407***	

[a] *Default percentages were based on the 2013 assessed property valuation: 73.2%, 22.4%, and 4.4%.*
Source: ***Comprehensive Annual Financial Report****, Craven County, Fiscal Year Ending June 30, 2013*

[b] *Other Financing Sources" includes loan proceeds of $33,950,000 and transfers in of $2,109,550.*

Table 7. Craven County Actual Expenditures by Land Use Category for 2012-13

Item	Total	Residential	Commercial	Agricultural	%Breakdown
General Government	**$ 9,423,766**				
Commissioners	576,853	519,168	46,148	11,537	*90-8-2*
Administration	468,510	421,659	37,481	9,370	*90-8-2*
Human resources	361,024	361,024	-	-	*100-0-0*
Information technology	998,617	998,617	-	-	*100-0-0*
Finance	833,421	833,421	-	-	*100-0-0*
Elections	400,084	400,084	-	-	*100-0-0*
Tax assessor	834,397	610,779	186,905	36,713	*73.2-22.4-4.4*
Tax collections	605,272	443,059	135,581	26,632	*73.2-22.4-4.4*
Register of deeds	668,783	601,905	53,503	13,376	*90-8-2*
Public buildings	1,019,610	1,019,610	-	-	*100-0-0*
Housekeeping	250,653	250,653	-	-	*100-0-0*
Court facilities	293,121	293,121	-	-	*100-0-0*
GIS/Mapping	315,608	231,025	70,696	13,887	*73.2-22.4-4.4*
Maintenance	617,203	617,203	-	-	*100-0-0*
Non-departmental	1,180,610	1,062,549	94,449	23,612	*90-8-2*
Public safety	**$ 13,680,188**				
Animal control	383,706	376,032	-	7,674	*98-0-2*
Medical examiner	59,700	59,700	-	-	*100-0-0*
Sheriff	5,602,698	5,042,428	448,216	112,054	*90-8-2*
Jail	3,845,574	3,845,574	-	-	*100-0-0*
Fire marshal/Emergency Mgt	863,922	691,138	146,867	25,918	*80-17-3*
Inspections	499,111	374,333	124,778	-	*75-25-0*
Other-Professional Services	10,000	10,000	-	-	*100-0-0*
Volunteer rescue squads	2,415,477	2,415,477	-	-	*100-0-0*
Environmental Protection	**$ 4,908,080**				
Solid waste	3,387,738	3,218,351	169,387	-	*95-5-0*
Environmental health	1,105,605	650,096	423,447	32,063	*58.8-38.3-2.9*
Soil conservation	130,910	13,091	13,091	104,728	*10-10-80*
Cooperative extension	283,827	156,105	14,191	113,531	*55-5-40*

Table7. Craven County Actual Expenditures by Land Use Category for 2012-13 (continued)

Item		Total	Residential	Commercial	Agricultural	%Breakdown
Economic and Physical Dev	**$**	**2,647,496**				
Planning		746,301	485,096	246,279	14,926	*65-33-2*
Economic Dev Commission		165,523	-	165,523	-	*0-100-0*
Convention Center		1,610,672	644,269	966,403	-	*40-60-0*
Other-Legal		125,000	-	125,000	-	*0-100-0*
Health	**$**	**8,605,502**				
Dental		335,082	335,082	-	-	*100-0-0*
Maternity		1,236,627	1,236,627	-	-	*100-0-0*
Child health		1,273,746	1,273,746	-	-	*100-0-0*
Risk Reduction		199,389	199,389	-	-	*100-0-0*
WIC		621,308	621,308	-	-	*100-0-0*
Adult Health Services		246,954	246,954	-	-	*100-0-0*
Communicable Disease		154,806	154,806	-	-	*100-0-0*
Bio-Terrorism		38,726	38,726	-	-	*100-0-0*
Family planning		750,579	750,579	-	-	*100-0-0*
Home health		2,045,029	2,045,029	-	-	*100-0-0*
Mental health		277,100	277,100	-	-	*100-0-0*
Other-unclassified		1,426,156	1,426,156	-	-	*100-0-0*
Social services	**$**	**22,457,994**				
Transportation		1,647,264	1,647,264	-	-	*100-0-0*
Administration		2,336,366	2,336,366	-	-	*100-0-0*
Employment assistance		3,234,715	3,234,715	-	-	*100-0-0*
Adult/child services		1,267,988	1,267,988	-	-	*100-0-0*
Veterans services		141,347	141,347	-	-	*100-0-0*
Senior services		546,513	546,513	-	-	*100-0-0*
Public assistance payments		6,685,665	6,685,665	-	-	*100-0-0*
TANF		5,438,703	5,438,703	-	-	*100-0-0*
Child support enforcement		1,159,433	1,159,433	-	-	*100-0-0*

Table7. Craven County Actual Expenditures by Land Use Category for 2012-13 (continued)

Item	Total	Residential	Commercial	Agricultural	% Breakdown
Culture and recreation	**$ 2,180,338**				
Recreation	810,239	810,239	-	-	*100-0-0*
Libraries	1,267,128	1,267,128	-	-	*100-0-0*
Special appropriation	102,971	82,377	20,594	-	*80-20-0*
Education, schools	**$ 23,170,510**				
Public schools - current expenditures	18,658,502	18,658,502	-	-	*100-0-0*
Public schools - fines and forfeitures	56,878	56,878	-	-	*100-0-0*
Public schools - capital outlay	700,000	700,000	-	-	*100-0-0*
Community college	3,755,130	3,004,104	751,026	-	*80-20-0*
Debt service	**$ 3,596,288**				
Principal	2,543,964	2,187,809	356,155	-	*86-14-0*
Interest	1,052,324	904,999	147,325	-	*86-14-0*
Other Financing Uses[a]	40,214,335	40,214,335	-	-	*100-0-0*
Total Expenditures	***$ 130,884,497***	***125,595,432***	***4,743,045***	***546,020***	

[a] *Other Financing Uses" includes debt service (payments to escrow) of $33,890,117 and transfers out of $6,324,218.*