

Nash County North Carolina



2007-08 Annual Budget

July 1, 2007 – June 30, 2008

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NASH COUNTY

NASHVILLE, NORTH CAROLINA 27856

J. CLAUDE MAYO, JR., CHRM.
BOARD OF COMMISSIONERS

ROBERT M. MURPHY
COUNTY MANAGER

VINCE DURHAM
ATTORNEY

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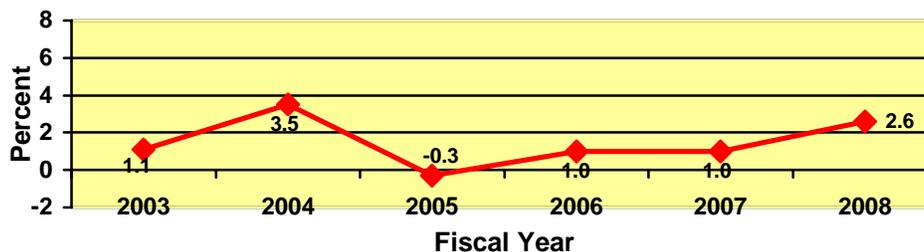
May 7, 2007

To the Nash County Board of Commissioners and Citizens:

Contained herein is the proposed FY 2007-2008 Nash County Budget, which sets forth the expenditures and supporting revenues for all county's funds. This message, however, will focus primarily on one fund, the county's general fund, which accounts for the bulk of expenditures and all of the county tax revenue. Concurrent with its presentation to the board of commissioners, the proposed budget is being posted on the county's web site, www.co.nash.nc.us. Copies are also available for review during business hours in the county manager's office. The budget will be the subject of a public hearing to be held in the commissioner's room in the county office building in Nashville on June 4, 2007 at 10:00AM.

The FY 2007-2008 general fund budget is recommended to be \$86,186,359, which is a 2.6% increase over this year's revised budget with \$817,663 or 1% representing capital items explained in more detail in a later section. This proposed budget addresses the most important stated goals of the board of commissioners. As requested by the board, the budget requires no increase in the county property tax rate and continues the trend of very small total expenditure increases. Also, the proposed budget provides the local funds the school board feels are needed to provide a quality public educational program. Finally, the budget is consistent with the financial policies recently adopted by the board.

Yearly % Change in General Fund Budget



Significant elements of the budget include:

Revenues

Over fifty percent of the county's revenues come from property taxes, which we expect to increase by just over 3% next year. This increase is based on an expected continuation of the moderate residential and business building growth the county has experienced for the past several years. The increased yield in property tax coming from growth is offset somewhat by the continuing depreciation of business equipment and machinery in the several manufacturing facilities in the county.

Our other major source of local revenue is the sales tax, some of which comes to us directly from the point of sale and some of which comes from a state distribution formula. We project a 3.1% increase in the next year's sales tax revenues, which is slightly higher than the projections made by the state. We base our modestly more optimistic projection on the number of new large retail establishments that have opened recently in Rocky Mount. We believe that this increase in stores will more than offset any decline that general economic conditions might produce in retail sales.

The county also receives fees for services, most of which support the specific service for which the fee is paid. Falling into this category are the various building and development permit fees. Overall, we expect the proceeds from development related fees to remain at this year's levels. We are in the final quarter of our first year of operations of the consolidated emergency medical services, and our fees for ambulance services are coming in right on budget. We are recommending an increase in ambulance fees for the coming year; raising Basic Life Support fees to \$250 and Advanced Life Support fees to \$400. This rate adjustment aligns us with surrounding jurisdictions and also provides additional reimbursement through private insurance. The FY 2007-2008 budget projects a 4.3% increase in ambulance collections.

The bulk of our state revenues are tied to specific programs, with the majority of funding going to partially fund social service and health programs. We expect these categorical state funds to increase slightly. The remaining unrestricted state funding is expected to continue at prior year levels.

The budget revenues include the use of approximately \$3.5 million in fund balance as a balancing factor. This amount is in line with what we believe is adequate for us to realize sufficient revenues beyond what we project and/or spend less than projected so that we will not actually spend any of this budgeted fund balance. We have also budgeted \$817,663 of our fund balance for capital items in the coming year. The recommended spending plan will yield a fund balance on June 30, 2008 estimated to be approximately 20% of the general fund budget.

Expenditures

The largest budgeted county expenditure is our contribution to education. The FY 2008 school system current expense contribution is proposed to be \$18,801,517, a 3% increase over this year's budgeted amount. The school system capital outlay contribution is proposed to be \$1,814,741, an increase of 1%. Both of these budgeted amounts match the school board's requests. This increase of \$547,617 in local, current expense funding is warranted given that the county's contribution to the public schools has increased very little over the past several years. Indeed, our FY 2007 current expense contribution actually decreased by \$800,000 from the prior year.

The county's community college contribution will increase by 3% to \$1,570,750, and the capital outlay contribution will increase by 400% to \$100,000. The large capital increase is necessary because the small amount we have provided in the past is simply not sufficient to adequately maintain and upgrade the college's facilities. It should be noted this budget recommends significantly less operating and capital funds than requested by the college board of trustees.

The recommended budget contains \$5,400,000 in Medicaid matching funds, a decrease of \$200,000 from what is budgeted this year. You will recall that the state adopted a program subsequent to your adopting this year's budget that capped county Medicaid spending at the FY 2006 level. In our case that should have meant that we would spend only \$4,900,000 this year. However, it now appears that the state did not provide sufficient funds to honor its commitment, and Nash County will very likely spend about \$5,100,000 this year for Medicaid. The Medicaid recommendation for next year is based on an assumption that the state will continue to cap county matches at FY 2006 levels, but also allows for some slippage once again on the state's part. Essentially, the recommended amount represents about a \$400,000 risk since we expect our uncapped Medicaid match obligation to be \$5,800,000 next year.

The general fund budget includes a net of two new full time positions. Four new law enforcement deputies will be added to the sheriff's department. These are the first law enforcement positions that have been added in several years. We currently have only five deputies assigned to each of the two daily shifts. Given training requirements, court duties, vacations, illnesses, etc. it is rare that there are actually five deputies on the road for either shift. The new deputies will increase the allotted personnel to seven per shift, which will help the sheriff's department respond to the growing demands for service.

Two new positions are proposed in the area of emergency services. A full time telecommunicator is proposed to help us deal with the dwindling number of part time personnel available to fill in during absences. We will reduce budgeted part time salaries by \$15,000 as a result. A deputy emergency management coordinator will allow the fire marshal to spend more time on safety and workers

compensation issues in order to help us control our growing workers compensation claims. We fully expect this position to more than pay for itself in reduced workers compensation costs.

The county recreation program is developing rapidly. We will eventually divide the county into four recreation districts with each managed by a recreation supervisor. This budget includes funding for the first position that will help the recreation director develop and oversee a number of programs in the western area of the county. Programs will include youth football, basketball, soccer and summer camps. The salary cost of this new position will be off set somewhat by contributions from several of the towns in the county.

The county general fund will pay sixty percent and the utilities fund will pay forty percent of the cost of a shared clerical position. The two person human resources department cannot handle the ever increasing volume of work associated with processing job applications, inputting applicant and employee data and responding to retiree issues. The utilities department currently has one clerical position handling all of the state reporting requirements, billing, responding to customer issues, filing, processing applications for service, etc. We have been forced to routinely bring in temporary workers to handle the excessive workload in utilities, a cost which will be eliminated with the shared position.

Six vacant positions will be eliminated. One clerical position can be eliminated in the register of deeds office as the result of increased automation of operations. A clerical position in environmental health can be eliminated as a result of the recent implementation of centralized permitting. This new program allows applicants to obtain all development permits in one location rather than having to visit multiple offices. The change allows the county to provide more customer friendly service at less cost. Finally, four vacant nursing positions are being eliminated in the health department.

As noted above, the county's cost of workers compensation insurance is increasing. Next year we expect our workers compensation costs to increase by \$250,000. The increase can be attributed partially to market trends beyond our control, but the frequency and amounts of job related injury claims have also played roles. The county fire marshal has been tasked to develop a strong employee safety program so that we can reduce our claims.

One expected increasing cost that we do not have to deal with next year is worth noting. Our health insurance premiums will not increase next year. This continues a several year trend of relatively flat health insurance costs that is the opposite of what the market and our employee demographic tell us our experience should be. The only explanation is the investment the board of commissioners has made in the county's wellness program. The program has been heartily embraced by county employees, 98% of whom completed health

screenings this year. We have thirty five employees enrolled in smoking cessation programs, 275 employees in a walking program and over 408 employees participated in the recent county health fair. The exercise equipment in our wellness room and in each of our EMS stations is popular with employees, and a number of employees have lost significant amounts of weight as a result of exercise and improved diets. We expect this program will have an ancillary impact on workers compensation claims.

The budget includes funding for a 3% cost of living adjustment for county employees. This amount is consistent with CPI and what is being proposed in area jurisdictions. Concurrent with budget adoption, we will ask the commissioners to revise the county pay plan. The plan as currently stated offers a 2.5% annual increase for beginning employees through step seven of the plan, contingent on acceptable job performance. It is recommended that employees hired after July 1, 2007 receive the same annual 1.25% annual performance pay increase as given to employees who are beyond the seventh step. This change will help us remedy some inconsistencies that have developed in our plan. It is also recommended that we revise the county policy relating to employee health insurance payments. We currently pay 50% of the health insurance premium for employees eligible for full retirement who retire after ten years of service to Nash County. It is recommended that this minimum service time be extended to twenty years for new hires.

An amount of \$ 31,000 is budgeted for a survey of county salaries and benefits to make sure we are competitive with the job market in our area. An amount of \$100,000 has been budgeted to implement recommended salary adjustments. By the time the study is begun it will have been four years since we last looked at our pay plan in a comprehensive manner. We know of problems with several positions that have fallen below their state recommended classifications and others that we are experiencing difficulty in finding qualified applicants. Our ability to provide good quality services in an efficient, cost effective manner is almost totally dependent on having a skilled workforce with a strong work ethic. It is important for the county to maintain our competitive salary and benefit package so that we can attract and keep high quality employees. Periodic pay plan reviews are essential to keeping our plan competitive.

As you might imagine this budget is impacted significantly by rising fuel costs. Some areas of our courthouse are heated by oil, prompting a \$20,000 increase in that building's utility budget. The sheriff's gasoline costs for his patrolling units will increase by over \$33,000. EMS diesel fuel costs will increase by almost \$50,000. Overall increase for fuel costs is 21%.

The county's contributions to non profit agencies will, for the most part, remain at this year's levels. Exceptions include My Sister's House and the Boys and Girls Club where rising client levels, necessitate an increase of \$2,000 in our contribution to each agency. The budget also includes one time contributions to

the Spring Hope and Bailey libraries in the total amount of \$18,600 for automation of their circulations. The automation program will be overseen by the Braswell Library staff.

An amount of \$817,663 is budgeted for various capital items. One of the more costly budgeted items is \$355,000 to replace four high mileage, high maintenance ambulances. We operate sixteen ambulances for emergency and convalescent transport. Also included are seven replacement trucks and cars for various county departments, computer and phone system upgrades, first year costs for implementing a document imaging system, recreation equipment and improvements to the senior citizens center kitchen.

Budget Overview

I present the recommended budget to you believing it to be a sound fiscal plan for the county. The total spending increase is minimal and is well within our means to fund. We will budget a reasonable amount of fund balance for operations, but the finance director and I believe that next fiscal year will end without our having used it. We do expect to use the fund balance amount that is budgeted for capital items, but such one time expenditures are an appropriate use of fund balance. Our expected fund balance level of 20% of general fund expenses is safely above the minimum amount of 15% called for in the recently adopted county financial management policies.

Overall, the county is on solid financial footing. The county has been experiencing moderate population and business growth for the last several years. We are now beginning to see the growth effects of the US 64 improvements that put the county within easy traveling distance to anywhere in the Triangle. These transportation improvements will make the county an even more attractive place to live and locate new businesses. We are in the process of developing an industrial park at the intersection of US 264 and Highway 231 that will expand our inventory of business and industry sites. We also still have sites available in our Whitakers Park adjacent to I 95. This growth and expansion of our tax base should help us generate the revenue to continue to provide needed county services.

The board of commissioners increased the property tax rate last year when it became apparent that we would have to spend down our fund balance over the next few years if we did not do something to generate additional recurring revenue. We had reached a point where the growth in property tax revenue was not keeping pace with our spending obligations. The action taken by the board last year appears to have helped considerably, and we can be cautiously optimistic that the board can go at least a couple more years without having to consider any increase in the property tax.

Two non general fund issues bear mention. First, the board of health has recommended an increase in the solid waste tipping fee from \$38 to \$43 per ton. This budget recommends a fee of \$41 per ton. This increase is the minimal necessary to meet next year's expected expenses for the operation of the landfill and convenience sites. Second, the budget recommends approval of the requested tax rate increases for three fire districts. Ferrells will increase \$.01. Coopers will increase \$.025. Whitakers will increase \$.015.

In closing, I thank the county department heads and agency directors for submitting well thought out budget requests. Our county department heads and employees are continuously looking for ways to provide quality services at the least possible cost, and our very modest budget increases the last several years are testaments to their hard work. I also thank Lynne Anderson and Melanie Eason for their careful and thorough review of every line item in this budget. It is because of their work that the county budget document has received the Government Finance Officers Award for Budgeting.

Sincerely,

Robert M. Murphy
County Manager

NASH COUNTY, NORTH CAROLINA

*ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2007-2008*

BE IT ORDAINED by the Board of Commissioners of Nash County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2007, and ending June 30, 2008, in accordance with the chart of accounts heretofore established for this county:

REVENUES:		Summary PAGE
Ad Valorem Taxes		
Current Year	\$ 39,073,000	
Penalties on Current Year	0	
Interest on Current Year	90,000	
Discount on Current Year	(160,000)	
Prior Years Taxes	1,050,000	
Penalties on Prior Years	0	
Interest on Prior Years	120,000	
Refunds and Over/Short	(20,000)	
Total Ad Valorem Taxes	<u>\$ 40,153,000</u>	xix
Other Taxes		
Intangibles Tax	\$ 0	
Sales Taxes		
One Cent Local Option	7,010,000	
Sales Tax Food Stamps	0	
Unrestricted 1/2 Cent Sales Tax	2,380,000	
Restricted 1/2 Cent Sales Tax	1,020,000	
Unrestricted Add'l 1/2 Cent Sales Tax	1,340,000	
Restricted Add'l 1/2 Cent Sales Tax	2,020,000	
Article 44 1/2 Cent Sales Tax	3,030,000	
Hold Harmless	0	
Rental Vehicle Tax	45,000	
Real Property Excise Tax	340,000	
Privilege Licenses	19,000	
Total Other Taxes	<u>\$ 17,204,000</u>	xix
Unrestricted Intergovernmental Revenues		
Beer and Wine Taxes	\$ 150,000	
ABC Mixed Beverage Tax	25,000	
Senior Citizen Exemption	0	
Reimbursement for Inventory Tax	0	
Total Unrestricted Intergovernmental	<u>\$ 175,000</u>	xix
Restricted Intergovernmental Revenues		
General Government		
Facilities Fees	\$ 155,000	
Municipal Elections	22,000	
Emergency Management Grant	20,000	
Safe Roads Act	8,500	
Senior Center Donations	2,500	
4-H Summer Migrant	1,400	
4-H Free Will Baptist Child Ed	4,485	
Soil Conservation Reimbursement	40,000	
Soil State Match	4,000	
Soil Intensive Livestock	0	
Coop Events	4,000	
Coop PC's	1,524	
Parenting Plus Grant	0	
School Resource Officers Reimbursement	313,654	
Veterans Service	2,000	
Total General Government	<u>\$ 579,063</u>	xix

		Summary PAGE
Health Department		
Federal and State Aid	\$ 1,457,022	
Medicare and Medicaid	4,214,914	
Local Fees	<u>512,014</u>	
Total Health Department	\$ 6,183,950	xix
Social Services Department		
Federal and State Administration/Aid	\$ 8,622,162	
Title IV-D Federal Aid	1,171,962	
Work First Program	0	
JCPC-CCAP	28,499	
Local Fees	<u>8,000</u>	
Total Social Services Department	\$ 9,830,623	xix
Juvenile Justice	\$ 217,310	xix
Home Care Community Block Grant (HCCBG)	\$ 662,780	xix
Criminal Justice Partnership Program	\$ 97,518	
Library Grants	<u>\$ 157,781</u>	xix
Total Restricted Intergovernmental	\$ 17,729,025	
Permits and Fees		
Building Permits	\$ 455,000	
Planning Fees	32,000	
Cell Tower	17,500	
Register of Deeds Fees	500,000	
Imaging System Payback	0	
Marriage Licenses	14,000	
Tennis Instructions	500	
Football Program	2,400	
Basketball Program	2,500	
Soccer Program	2,000	
Baseball Program	6,000	
Sheriff Fees	65,000	
Gun Permits	7,000	
Stormwater Permits	2,000	
4H Fees	0	
Occupancy Tax Collection Fee	20,000	
Animal Control Fees	5,000	
Cable Franchise Fees	<u>100,000</u>	
Total Permits and Fees	\$ 1,230,900	xix
Sales and Services		
Rent	\$ 30,000	
Officers Fees	40,000	
Jail Fees	105,000	
Court Processing Fee	120,000	
Sr Nutritional Product Sales	25,000	
Sr Center Program Receipt	8,500	
Meals-Haliwa Saponi	15,935	
Beaver Fees	1,000	
Ambulance Convalescent Calls	0	
Ambulance Cost Settlement	300,000	
Ambulance Fees	2,190,000	
Ambulance Service-Edgecombe	50,000	
Total Sales and Services	\$ 2,885,435	xix
Investment Earnings	\$ 900,000	xix
Miscellaneous Revenue		
ABC Distribution	\$ 200,000	
Gax Tax	35,000	
Senior Center Hasten	5,000	
Rent Farmers Market	4,500	
Nash General Hospital	300,000	
Hospital Paramedics	80,000	
Health & Wellness	55,195	
Town Recreation Contributions	8,907	
Miscellaneous Income	<u>258,000</u>	
	\$ 946,602	xix
TOTAL GENERAL FUND REVENUES	\$ 81,223,962	

	SUMMARY	
	PAGE	
Other Sources:		
Proceeds Integrated Software	0	
Proceeds GTC RMT	0	
Health Reserves	340,963	
School Capital	0	
Capital Reserve	0	
Reserve Econ Devel	250,000	
Capital Items	817,663	
Fund Balance Appropriated	3,553,771	
Total Other Sources	<u>\$ 4,962,397</u>	xix
GENERAL FUND REVENUES AND OTHER SOURCES	<u>\$ 86,186,359</u>	xix
EXPENDITURES:		
General Government		
Governing Body	\$ 100,479	2
Administration	379,279	3
Finance	442,591	4
Human Resources	286,015	5
Tax	1,555,570	6
Legal	175,000	7
Court Facilities	330,221	8
Administration Operations	875,774	9
Elections	352,712	10
Register of Deeds	455,748	11
Management Information Services	722,375	12
Public Buildings	602,700	13
County Capital Improvements	817,663	14
Non-Departmental Costs	995,308	15
Total General Government	<u>\$ 8,091,435</u>	
Public Safety		
Sheriff	\$ 4,581,591	17
Court Security	579,109	18
SRO's Nash Rocky Mount Schools	313,654	19
Jail	3,655,277	20
Criminal Justice Partnership	97,518	22
Emergency Communications	1,110,654	23
Fire & Rescue Services	231,320	24
Forestry	92,140	25
Medical Examiner	51,000	26
Emergency Services	488,856	27
Emergency Medical Services	5,018,004	28
Ambulance Franchise Services	0	29
Animal Control	304,367	30
Total Public Safety	<u>\$ 16,523,490</u>	
Economic and Physical Development		
Airport	\$ 43,920	32
Regional Transportation Planning	6,522	33
Planning	362,577	34
Stormwater	18,749	35
Inspections	469,494	36
Economic Development	921,374	37
Cooperative Extension Service	327,240	38
4-H Free Will Baptist Child Ed	4,485	39
4-H Summer Migrant	1,400	40
Soil and Water Conservation	299,627	41
Total Economic and Physical Development	<u>\$ 2,455,388</u>	
Human Services		
Health Department		
General Health	\$ 2,129,345	43
Bioterrorism Program	53,688	44
Comm Care of Eastern NC	141,557	45
Family Planning	707,078	46
Home Health	2,630,523	47
Community Alternatives Program (CAP)	209,516	48

Summary
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Child Service Coordination	424,661	49
Immunization Action Plan	42,003	50
AIDS	57,781	51
Tuberculosis	91,656	52
CDC Tuberculosis	63,436	53
Teen Tobacco Use Prevention	80,684	55
Women, Infant, and Child (WIC)	404,597	56
Healthy Start Baby Love Plus	143,674	57
Breast and Cervical Cancer	53,000	58
Child Health	570,239	59
Maternal Health	899,555	60
Health Promotion	128,098	61
Childhood Lead Screening	33,967	62
Environmental Health	735,437	63
Diabetic Care	1,500	64
Communicable Disease	80,145	65
Total Health Department	<u>\$ 9,682,140</u>	
Juvenile Justice	\$ 259,372	74
Mental Health	\$ 393,705	75
Home Care Community Block Grant (HCCBG)	\$ 687,334	76
Social Services Department		
General 1571	\$ 7,905,252	67
Title IV-D 1571	1,115,266	68
Work First 1571	629,242	69
Social Services Other	10,433,242	70
JCPC CBA	34,273	71
DSS County Only Participation	30,800	72
Total Social Services Department	<u>\$ 20,148,075</u>	
Other Human Services		
Veterans Service	\$ 50,500	80
Local Human Services	231,500	81
Aging Center	202,724	77
Total Other Human Services	<u>\$ 484,724</u>	
Total Human Services	<u>\$ 31,655,350</u>	
Cultural		
Libraries	\$ 1,080,126	
Recreation	145,823	
Total Cultural	<u>\$ 1,225,949</u>	
Public Education	\$ 22,287,008	85
Debt Service	\$ 3,797,739	86
Contingency	\$ 100,000	88
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 86,136,359</u>	
Other Uses		
Transfers to Other Funds	\$ 50,000	89
TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	<u>\$ 86,186,359</u>	

Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.

		Summary Budget
Economic Development Fund		91
Revenues	<u>\$ 45,000</u>	
Expenditures	<u>\$ 45,000</u>	
E-911 Fund		92
Revenues	<u>\$ 836,990</u>	
Expenditures	<u>\$ 836,990</u>	
Controlled Substance Fund		93
Revenues	<u>\$ 95,000</u>	
Expenditures	<u>\$ 95,000</u>	
Federal Asset Forfeiture Fund		94
Revenues	<u>\$ 40,000</u>	
Expenditures	<u>\$ 40,000</u>	
Rural Operating Assist		95
Revenues	<u>\$ 164,654</u>	
Expenditures	<u>\$ 164,654</u>	
Revaluation Fund:		96
Revenues	<u>\$ 149,200</u>	
Expenditures	<u>\$ 149,200</u>	
Fire Districts Fund:		
Revenues		
Ad Valorem Tax	\$ 2,077,304	97
Fund Balance Appropriated	47,763	
	<u>\$ 2,125,067</u>	
Expenditures	<u>\$ 2,125,067</u>	98
Tourism Fund:		99
Revenues	<u>\$ 430,000</u>	
Expenditures	<u>\$ 430,000</u>	

Section 3. The following amounts are hereby appropriated in the Enterprise Funds.

		Summary Budget
Utilities Fund:		
Revenues		
Water & Sewer Division	\$ 757,177	102
Solid Waste Disposal Division	2,333,106	103
Fund Balance Appropriated	842,865	
	<u>\$ 3,933,148</u>	
Expenses		
Public Utilities Department	\$ 174,465	101
Water & Sewer Division	896,966	102
Solid Waste Disposal Division	2,385,923	103
Debt Service	475,794	
	<u>\$ 3,933,148</u>	
 TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-3	 <u>\$ 94,005,418</u>	

Section 4. The total 2007-2008 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2007, and provides authority to complete the transactions. Funds not expended at June 30, 2007 for capital or grant projects previously approved in Budget Ordinances or Budget Amendments will be brought forward in order to complete the project. [These projects include the CDBG Rehab Housing Project, CDBG Bloomer Hill, Court Facilities Project, School Capital Projects, Homeland Security Grant, Gateway Technology Center and Urgent Repair Program, CDBG Infra Hookup, Bailey Water Project, Hwy 97 Bentrige Project, Bend of the River Water Projects, Windchase Water Line Project, Lake Haven Water Line Project, Farmer Market Project, Middlesex Industrial Park Project.]

Section 5. The following taxes are hereby levied for the fiscal year 2007-2008. The County-wide tax rate is set at SEVENTY cents (\$.70) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2007, for the purpose of raising the revenues listed as "Current Ad Valorem Taxes" in the General Fund. This county-wide rate of tax is based on an estimated total valuation of \$5,775,000,000 and a collection rate of 96.5%.

Section 6. The following special fire district taxes are hereby levied for the fiscal year 2007-2008 as authorized by G. S. 69-25.4:

<u>AREA</u>	<u>ESTIMATED VALUATION</u>	<u>TAX RATE</u>	<u>TAX LEVY</u>
Stanhope Fire District	\$ 61,254,261	\$0.0750	\$ 45,941
Stony Creek Fire District	\$ 11,899,979	\$0.0700	\$ 8,330
Green Hornet Fire District	\$ 172,468,724	\$0.0500	\$ 86,234
Harrison Fire District	\$ 101,237,371	\$0.0700	\$ 70,866
Ferrells Fire District	\$ 116,668,527	\$0.1200	\$ 140,002
N. S. Gulley Fire District	\$ 259,904,369	\$0.1075	\$ 279,397
Silver Lake Fire District	\$ 9,388,680	\$0.0900	\$ 8,450
Sims Fire District	\$ 15,343,222	\$0.0400	\$ 6,137
Tri-County Fire District	\$ 98,914,373	\$0.0800	\$ 79,131
Salem Fire District	\$ 102,029,549	\$0.0800	\$ 81,624
West Mount Fire District	\$ 292,591,766	\$0.0750	\$ 219,444
Coopers Fire District	\$ 242,600,200	\$0.0850	\$ 206,210
Castalia Fire District	\$ 136,178,467	\$0.0735	\$ 100,091
Spring Hope Fire District	\$ 207,541,960	\$0.0800	\$ 166,034
Middlesex Fire District	\$ 107,099,427	\$0.0500	\$ 53,550
Whitakers Fire District	\$ 223,154,832	\$0.0750	\$ 167,366
Red Oak Fire District	\$ 371,073,959	\$0.0700	\$ 259,752
Momeyer Fire District	\$ 164,573,298	\$0.0600	\$ 98,744

Section 7: There is hereby levied for the fiscal year 2007-2008 a license tax of \$2.00 on each dog. The proceeds of such dog tax shall be deposited in the General Fund and used to defray the expenses of the Animal Control Department.

Section 8: There is hereby levied on each marriage license issued during the fiscal year 2007-2008 a tax of \$50.00. Twenty-five (\$25.00) of the proceeds of the tax shall be deposited in the General Fund, \$5.00 of the proceeds of the tax shall be paid to the North Carolina Department of Public Instruction for abused children, and \$20.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 9: There is hereby levied for the fiscal year 2007-2008, a privilege tax on all businesses and professional operations in Nash County in the maximum amount permitted to be levied by counties as provided for by the Schedule B License Tax of the Revenue Act, except for the tax on employment agencies which is fixed at \$100.00. There is also levied a tax in the maximum amount permitted for the retail sale of wine and beer.

Section 10: There is hereby levied during the fiscal year 2007-2008, a privilege tax of \$5.00 per machine on persons engaged in the business of owning or operating machines that play electronic video games when a coin or other thing of value is deposited in the machine. There shall be a numbered license sticker issued by the tax collector for each machine and said license sticker shall be displayed in a prominent place on the machine and is nontransferable.

Section 11: There is hereby levied during the fiscal year 2007-2008, a fee of \$96.00 per rural household without private collection and \$42.00 per rural household with private collection for recycling. This fee shall be used for the operation of the solid waste convenience centers and to pay the disposal fees charged on the waste from these centers.

Section 12: There is hereby levied during the fiscal year 2007-2008, a fee of \$41.00 per ton for tipping fees for the Construction and Demolition landfill and yard waste. This fee shall be used for the operation of the C & D landfill and yard waste removal.

Section 13: There is hereby levied during the fiscal year 2007-2008, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 14: There is hereby levied for fiscal year 2007-2008, Residential and Commercial permits as follows:

I. Residential Permit Fees

1. New Construction and Additions

Gross Floor Area	\$.32 per square foot
Garage Attached	\$.15 per square foot
Unfinished Basements	\$.05 per square foot
Decks	\$.11 per square foot

2. Alterations, Renovations and Accessory Structures

Permit Type	Cost
Building	\$.20 per square foot
Electrical	\$ 55.00 per job
Mechanical	\$ 55.00 per job
Plumbing	\$ 55.00 per job

3. Building Plans Review

a. New Dwelling	\$ 25.00
b. Addition (covered)	\$ 15.00
c. All Other (including decks)	\$ 10.00

Gross floor area finished within the inside perimeter of the exterior walls with no deduction for corridors, stairs, closets or other features. Finished area is that portion of building served by either electrical, mechanical or plumbing systems and suitable for occupant's use. Includes energy inspection.

**A \$10.00 Fee for Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

Minimum Permit Fee	\$ 55.00
Re-Inspection Fee	\$ 50.00
Failure to Obtain Permit	\$ 100.00
Approved After Hour Inspection (Min. 2 Hr.)	\$ 50.00 / Hour (Per Inspector)

II. Residential Miscellaneous Permit Fees

1. Building*

a. Misc. Permit	\$ 55.00
b. Moving of Building	\$ 55.00
c. Swimming Pool	\$ 55.00
d. Demolition	\$ 55.00

2. Electrical		
a. Misc. Permit		§ 55.00
b. Service Change 400 amperes or less		§ 55.00
Over 400 amperes		§ 60.00
3. Mechanical		
a. Misc. Permit		§ 55.00
b. New Unit Installation w/ducts		
(1st Unit)		§ 55.00
(ea. addl.)		§ 35.00
c. Mechanical Replacement		
(1st Unit)		§ 55.00
(ea. addl.)		§ 30.00
d. Gas Piping		§ 55.00
4. Plumbing		
a. Misc. Permit		§ 55.00
b. Water Heater		§ 55.00
c. Gas Piping		§ 55.00
5. Building Plans Review**		§ 10.00

*All applicable trade permit fees shall be taken from Section II.
 **For any building permit requiring plans review in Section II (1).

Minimum Permit Fee	§ 55.00
Re-Inspection Fee	§ 50.00
Failure to Obtain Permit	§ 100.00
Approved After Hours Inspection (Min. 2 Hr.)	§ 50.00/Hour(Per inspector)

III. Residential Manufactured Home Permit Fees*

1. Single Wide	§ 180.00
2. Double Wide	§ 200.00
3. Triple Wide	§ 215.00
4. Quad Wide	§ 240.00
5. Modular Home On/Off Frame**	§ 350.00
Re-Inspection Fee	§ 50.00
Failure to Obtain Permit	§ 100.00
Approved After Hours Inspection (Min. 2 Hr.)	§ 50.00/Hour(Per inspector)

*Fees Include Building, Electrical, Mechanical, and Plumbing Inspections.
 **A \$10.00 Fee for the Homeowners Recovery Fund will collected in accordance with G.S. 87-15.6

IV. Commercial Permit Fees

1. New and All Other Construction

Permit Fees for Building, Electrical, Plumbing, Mechanical shall be based on the following computations.

A = Total gross building floor area of construction	
B = Fee per square foot (from table below)	
Total Gross Floor Area of Construction (square feet)	Fee Computation
0 – 5000 Sq. Ft.	A x B = Permit Fee
5001 – 15000 Sq. Ft.	(A x B x .75) + (1250 x B) = Permit Fee
15001 Sq. Ft. and Above	(A x B x .50) + (5000 x B) = Permit Fee

CONSTRUCTION FEE SCHEDULE
 Cost per Square Foot of Building Gross Floor Area

Occupancy of Building	Building	Electrical	Plumbing	Mechanical		Refrig.
				Heat	A/C	
Residential	.15	.08	.07	.04	.04	**
Storage	.06	.05	.04	.02*	.02	**
Assembly	.14	.09	.08	.04	.04	**
Institutional	.17	.09	.09	.05	.05	**
Business	.12	.09	.08	.04	.04	**
Mercantile	.11	.06	.05	.03	.03	**
Hazardous	.09	.07	.04	.03	.03	**
Factory/Ind.	.08	.06	.03	.03	.03	**
Educational	.14	.09	.08	.04	.04	**
Utility	.06	.03	.02	.02*	.02	**
* Includes office cooling for office of 144 square feet or less						
** .06 per square feet refrigerated gross floor area only						

2. Additions to Existing Structures

All permit fees shall be based on the computation of fees in Section IV (1), "All Other Construction" with a minimum fee of \$55.00

3. Alterations, Renovations, and Repairs to Existing Structures

The permit fee shall be based on the computation of fees in Section IV (1), "All Other Construction" divided in half (.5), with a minimum fee of \$55.00. All Construction permit fees for electrical, plumbing, and mechanical work shall be based on the area of construction used for building permit fee purposes when a building permit is required as part of the project. (If work does not require a building permit, the applicable trade permit fees shall be taken from Section V.)

4. Change of Occupancy Within an Existing Building

All permit fees shall be based on the process described in Section IV (3) above, utilizing the new occupancy for fee determination purposes with a minimum fee of \$55.00

5. Shell and/or Foundation

All permit fees shall be based on the computation of fees in Section IV (1) "All Other Construction." The interior completion permit fees shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

6. Accessory Structures

All permit fees shall be based on the computation of the fee in Section IV (1) "New Construction", with a minimum fee of \$55.00

7. Building Plans Review

- a. New Building \$ 80.00
- b. Addition and Accessory Structures \$ 15.00
- c. All Other \$ 10.00 per trade

- Minimum Permit Fee \$ 55.00
- Re-Inspection Fee \$ 50.00
- Failure to Obtain Permit \$ 100.00
- Approved After Hours Inspection (Min. 2Hr.) \$ 50.00/Hour (Per Inspector)

V. Commercial Miscellaneous Trade Permit Fees

1. Building*	
a. Misc.	\$ 55.00
b. Moving of Building	\$ 55.00
c. Swimming Pool	\$ 60.00
d. Sign w/footing	\$ 55.00
e. Demolition	\$ -
f. Construction Trailer**	\$ 75.00
g. Towers** (communication and other)	\$ 100.00
h. Modular Unit (ie. Classroom, office, etc.)	\$ 350.00
2. Electrical	
a. Misc. Permit	\$ 55.00
b. Service Change 400 amperes or less	\$ 60.00
Over 400 amperes	\$ 75.00
c. Standby Generator	\$ 100.00
3. Mechanical	
a. Misc. Permit	\$ 55.00
b. New Unit Installation with or without ducts	
(1st Unit)	\$ 65.00
(ea. Addl.)	\$ 45.00
c. Mechanical Replacement	
(1st Unit)	\$ 60.00
(ea. Addl.)	\$ 35.00
d. Gas Piping	\$ 55.00
e. Commercial Exhaust System	\$ 35.00 ea.
f. Boiler (over 200k and up)	\$ 65.00 ea.
g. Unit Heater	\$ 30.00 ea.
h. Coolers (Refrigeration)	\$ 35.00 ea.
4. Plumbing	
a. Misc. Permit	\$ 55.00
b. Water Heater	\$ 55.00
c. Gas Piping	\$ 55.00
d. Plumbing Fixtures	\$ 15.00 ea.
e. Fire Sprinklers	\$ 1.40 per head
5. Plans Review***	\$ 10.00 per trade

*All applicable trade permit fees shall be taken from Section V.

**Includes Trade Inspections.

***For any permit requiring plan review in Section V.

Minimum Permit Fee	\$ 55.00
Re-Inspection Fee	\$ 50.00
Failure to Obtain Permit	\$ 100.00
Approved After Hours Inspection (Min. 2 Hr.)	\$ 50.00 / Hour (Per Inspector)

VI. Miscellaneous Fees

1. Licensing Inspection	
(Group Homes, ABC, Home Day Cares)	\$ 30.00
2. Certificate of Occupancy* (Commercial)	\$ 40.00
3. Permit Refund Processing	\$ 25.00
4. Reinstate Expired Permit	50% of Original Permit Fee

*Existing Building

VII. Zoning and Subdivision Related Fees

1. Change of Use Permit	\$ 100.00
2. Street Closing Petition	\$ 450.00
3. Road Name Change	\$ 150.00 + \$25.00 / intersection
4. Zoning Permit	\$ 10.00
5. Rezoning Application	\$ 200.00
6. Conditional Use Rezoning Application	\$ 245.00
7. Special Use Permit Application	\$ 200.00
8. Variance Application	\$ 100.00
9. Text Amendment	\$ 200.00
10. Minor Subdivision Review*	\$ 30.00 + \$6.00 / lot
11. Major Subdivision Review**	\$ 60.00 + \$8.00 / lot
12. Sketch*	\$ 50.00
13. Wireless Communication Facility Review Fee	\$ 3500.00

*Fee to be paid at time of Submittal

**Fee to be paid at Preliminary Stages

VIII. Stormwater Fees

1. Stormwater Permit Base Fee (Review Of Nutrients & Peak Flow Coverage)	\$ 25.00
2. Pre-Post Peak Flow Calcs.	\$ 125.00
3. Engineer Review – Per BMP (1 st Review Only)	\$ 250.00
4. Additional Engineer Reviews	\$ 150.00
5. Construction Inspections	\$ 150.00 ea.

Section 15: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000.00 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- III. The County Manager may transfer \$5,000.00 from any contingency appropriation within a fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.

Section 16: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 17: Copies of the 2007-2008 Budget as provided herein have remained open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 18: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2007 and ending June 30, 2008 was adopted by the Nash County Board of Commissioners in a public hearing held on June 4, 2007 on the proposed 2007-2008 Budget in accordance with North Carolina General Statutes.

This Ordinance is adopted this 4th day of June, 2007.

J. Claude Mayo, Jr., Chairman

Attest: Wayne Moore, Clerk to the Board

NASH COUNTY, NORTH CAROLINA

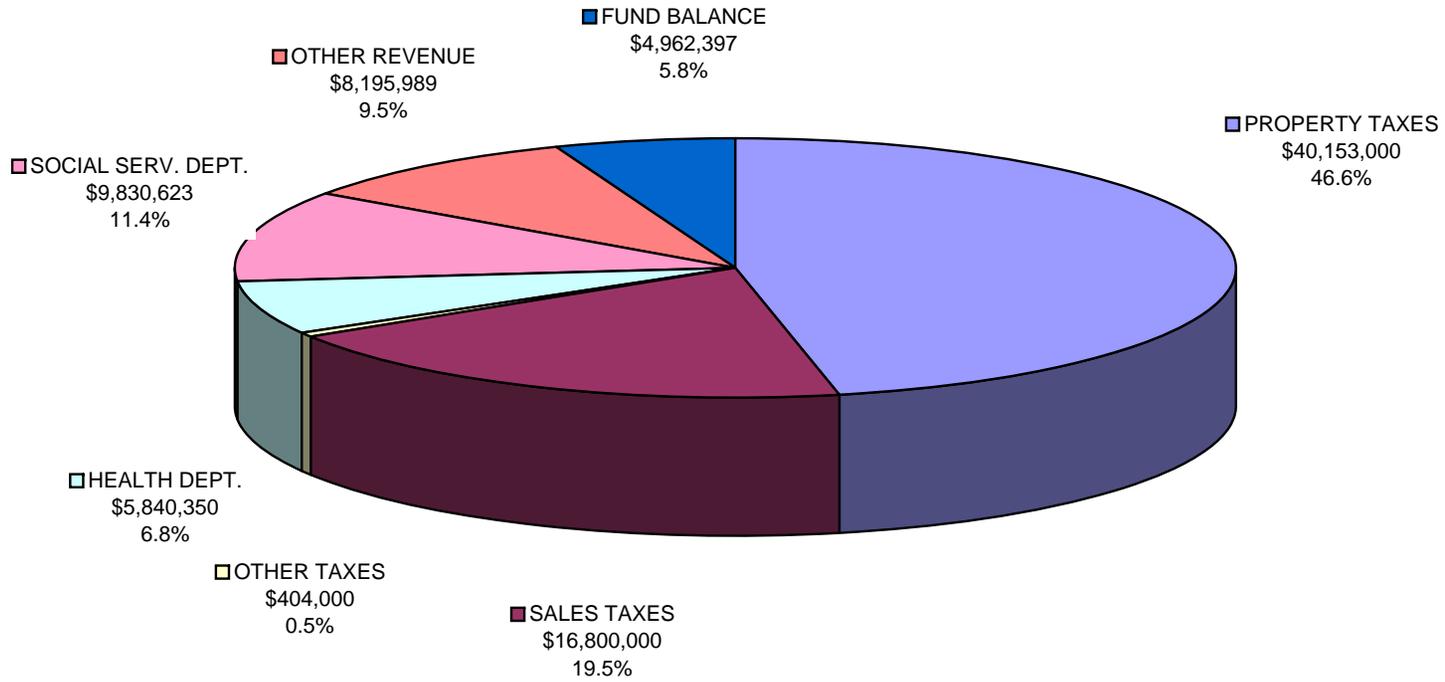
REVENUES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
GENERAL FUND:					
PROPERTY TAXES	\$ 36,837,489	\$ 38,958,000	\$ 40,153,000	\$ 40,153,000	3.1%
SALES TAXES	15,757,772	16,300,000	16,800,000	16,800,000	3.1%
OTHER TAXES	453,783	366,000	404,000	404,000	10.4%
HEALTH DEPARTMENT	5,697,590	6,022,574	5,840,350	5,840,350	-3.0%
SOCIAL SERVICES DEPARTMENT	9,320,419	9,864,314	9,830,623	9,830,623	-0.3%
OTHER REVENUE	10,747,776	8,537,749	8,195,989	8,195,989	-4.0%
FUND BALANCE	0	3,701,902	6,983,662	4,712,397	27.3%
	\$ 78,814,829	\$ 83,750,539	\$ 88,207,624	\$ 85,936,359	2.6%
FUND BALANCE					
CAPITAL, SCHOOLS & UNIVERSAL	250,000	250,000	250,000	250,000	0.0%
TOTAL GENERAL FUND	\$ 79,064,829	\$ 84,000,539	\$ 88,457,624	\$ 86,186,359	2.6%
OTHER FUNDS:					
ECONOMIC DEVELOPMENT	\$ 15,795	\$ 45,000	\$ 45,000	\$ 45,000	0.0%
E-911 FUND	437,685	554,724	836,990	836,990	50.9%
CONTROLLED SUBSTANCE FUND	37,839	20,000	95,000	95,000	375.0%
FEDERAL ASSET FORFEITURE FUND	48,359	15,400	40,000	40,000	159.7%
RURAL OPERATING ASSISTANCE	120,369	164,654	164,654	164,654	0.0%
REVALUATION FUND	67,483	228,000	149,200	149,200	-34.6%
FIRE DISTRICTS FUND	1,867,359	1,927,911	2,125,067	2,125,067	10.2%
TOURISM FUND	0	406,000	430,000	430,000	5.9%
UTILITIES FUND	3,769,530	4,765,744	3,922,204	3,933,148	-17.5%
TOTAL ALL FUNDS	\$ 85,429,248	\$ 92,127,972	\$ 96,265,739	\$ 94,005,418	2.0%
EMPLOYEES:					
FULL TIME	576.53	625.72	631.42	628.82	0.5%
PART TIME	30.95	39.31	38.01	38.01	-3.3%
TOTAL	607.48	665.03	669.43	666.83	0.3%

NASH COUNTY, NORTH CAROLINA

GENERAL FUND

REVENUES BY SOURCE
2007-2008 BUDGET



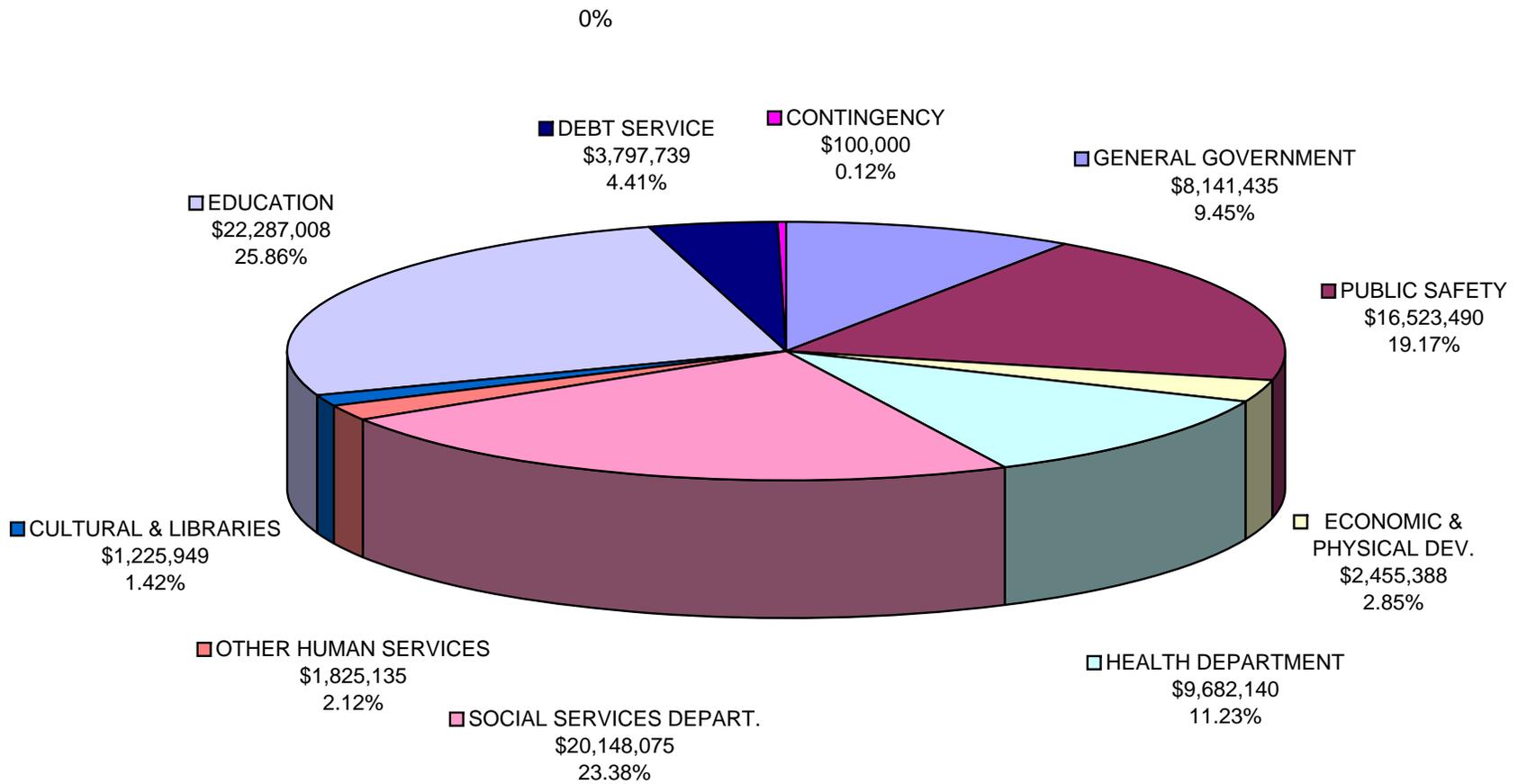
NASH COUNTY, NORTH CAROLINA

EXPENSES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL	BUDGET	REQUESTED	RECOMMENDED	
	2005-2006	2006-2007	2007-2008	2007-2008	CHG
GENERAL FUND:					
GENERAL GOVERNMENT	\$ 7,002,136	\$ 7,228,209	\$ 7,558,742	\$ 8,091,435	11.9%
PUBLIC SAFETY	13,778,743	15,872,084	16,919,831	16,523,490	4.1%
ECONOMIC & PHYSICAL DEV.	4,356,643	2,344,921	2,496,362	2,455,388	4.7%
HEALTH DEPARTMENT	8,286,981	9,840,544	9,719,839	9,682,140	-1.6%
SOCIAL SERVICES DEPARTMENT	18,227,242	20,072,622	20,557,052	20,148,075	0.4%
OTHER HUMAN SERVICES	1,670,810	1,824,380	1,911,285	1,825,135	0.0%
CULTURAL & LIBRARIES	1,076,713	1,199,656	1,303,253	1,225,949	2.2%
EDUCATION	22,156,400	21,595,644	24,043,521	22,287,008	3.2%
DEBT SERVICE	3,438,046	3,822,479	3,797,739	3,797,739	-0.6%
CONTINGENCY	0	100,000	100,000	100,000	0.0%
	\$ 79,993,714	\$ 83,900,539	\$ 88,407,624	\$ 86,136,359	2.7%
TRANSFER TO OTHER FUNDS	50,000	100,000	50,000	50,000	-50.0%
TOTAL GENERAL FUND	\$ 80,043,714	\$ 84,000,539	\$ 88,457,624	\$ 86,186,359	2.6%
OTHER FUNDS:					
ECONOMIC DEVELOPMENT	\$ 0	\$ 45,000	\$ 45,000	\$ 45,000	100.0%
E-911 FUND	800,408	554,724	836,990	836,990	50.9%
CONTROLLED SUBSTANCE FUND	119,618	20,000	95,000	95,000	375.0%
FEDERAL ASSET FORFEITURE FUND	1,000	15,400	40,000	40,000	159.7%
RURAL OPERATING ASSISTANCE	116,290	164,654	164,654	164,654	0.0%
REVALUATION FUND	0	228,000	149,200	149,200	-34.6%
FIRE DISTRICTS FUND	1,817,598	1,927,911	2,125,067	2,125,067	10.2%
TOURISM FUND	0	406,000	430,000	430,000	5.9%
UTILITIES FUND	3,694,634	4,765,744	3,922,204	3,933,148	-17.5%
TOTAL ALL FUNDS	\$ 86,593,262	\$ 92,127,972	\$ 96,265,739	\$ 94,005,418	2.0%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

EXPENDITURES BY FUNCTION
2007-2008 BUDGET



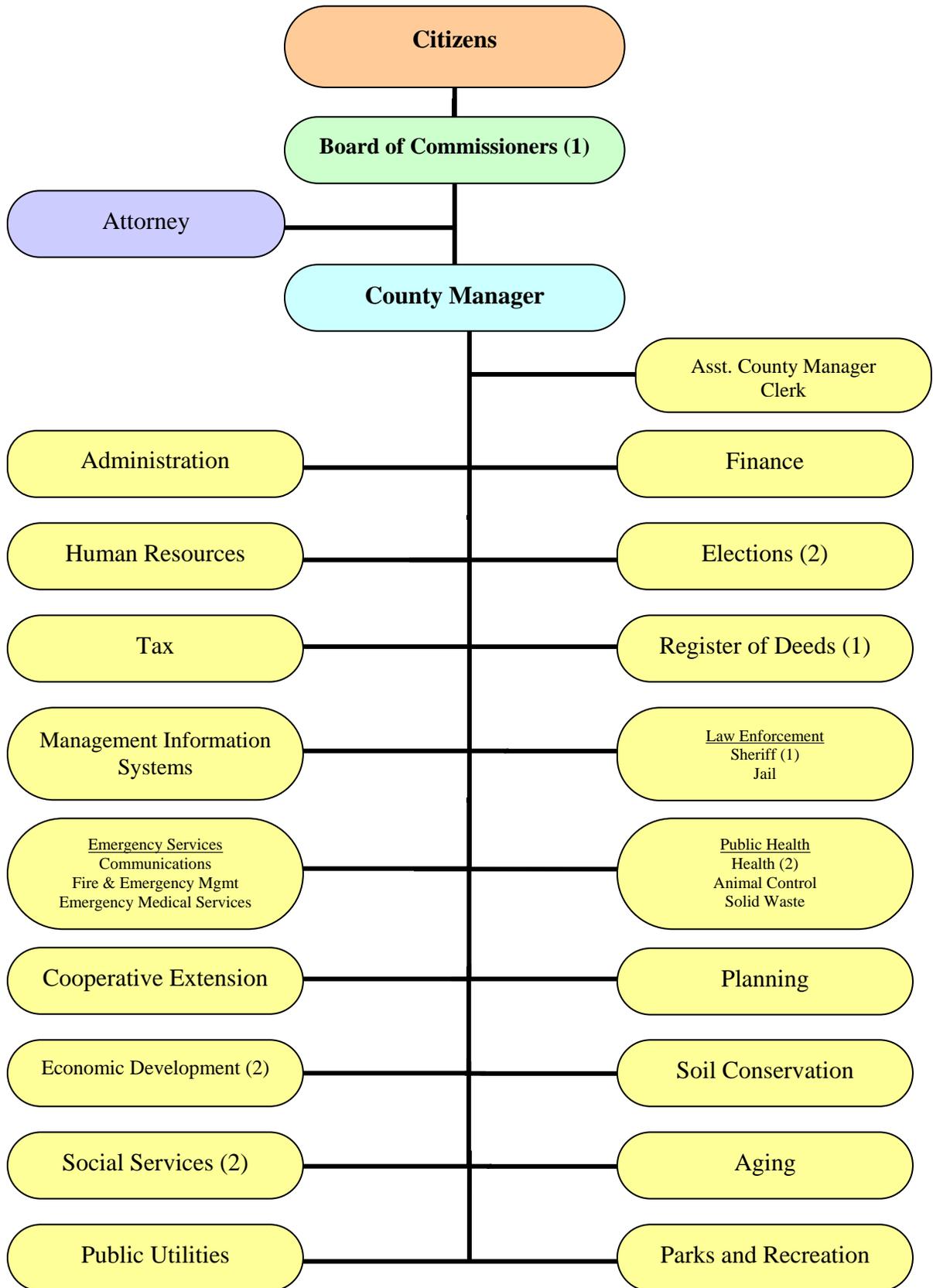
NASH COUNTY, NORTH CAROLINA

2007-2008 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2006-2007</u>	<u>REQUESTED TAX RATE 2007-2008</u>	<u>INCREASE</u>
Stanhope	0.075	0.075	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.050	0.050	0.0000
Harrison	0.070	0.070	0.0000
Ferrells	0.110	0.120	0.0100 *
N. S. Gulley	0.1075	0.1075	0.0000
Silver Lake	0.090	0.090	0.0000
Sims	0.040	0.040	0.0000
Tri-County	0.080	0.080	0.0000
Salem	0.080	0.080	0.0000
West Mount	0.075	0.075	0.0000
Coopers	0.060	0.085	0.0250 *
Castalia	0.0735	0.0735	0.0000
Spring Hope	0.080	0.080	0.0000
Middlesex	0.050	0.050	0.0000
Whitakers	0.060	0.075	0.0150 *
Red Oak	0.070	0.070	0.0000
Momeyer	0.060	0.060	0.0000

* Requested Tax Rate Increase/(Decrease) in 2007-2008

Nash County Organizational Chart



GENERAL GOVERNMENT**General Fund****Summary**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	414,806	7,210	0	0	-100.0%
LOCAL	21,828	0	22,000	22,000	100.0%
CHARGES & FEES	775,022	733,500	699,000	699,000	-4.7%
GENERAL FUND	5,790,480	6,487,499	6,837,742	7,370,435	13.6%
TOTAL	\$ 7,002,136	\$ 7,228,209	\$ 7,558,742	\$ 8,091,435	11.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 3,138,308	\$ 3,427,662	\$ 3,597,206	\$ 3,548,588	3.5%
PROFESSIONAL SERVICES	148,062	170,000	180,000	175,000	2.9%
SUPPLIES & OPERATIONS	1,618,531	2,118,478	2,469,096	2,326,744	9.8%
INSURANCE & BONDS	479,880	686,722	748,440	748,440	9.0%
CAPITAL OUTLAY	1,612,388	813,855	564,000	1,292,663	58.8%
CONTRACTS & GRANTS	4,967	11,492	0	0	-100.0%
TOTAL	\$ 7,002,136	\$ 7,228,209	\$ 7,558,742	\$ 8,091,435	11.9%
EMPLOYEES:					
FULL TIME	61.70	61.70	62.30	61.30	-0.6%
PART TIME	0.35	0.35	0.35	0.35	0.0%
TOTAL	62.05	62.05	62.65	61.65	-0.6%

SIGNIFICANT CHANGES:

The general government function provides the administrative support for county government. This function includes the Board of Commissioners, County Manager, Finance, Human Resources, Tax Administration, Board of Elections, Register of Deeds, MIS, Public Buildings, Court Facilities, Administrative Operations for the County Office Building and County Capital Improvements. The general government budget shows an overall increase of 11.9% in 2007-2008 of which 11.3% or \$817,663 is for capital improvements.

GOVERNING BODY*General Fund*

0104110

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	90,880	98,929	100,479	100,479	1.6%
TOTAL	\$ 90,880	\$ 98,929	\$ 100,479	\$ 100,479	1.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 57,268	\$ 59,429	\$ 60,979	\$ 60,979	2.6%
SUPPLIES & OPERATIONS	33,612	39,500	39,500	39,500	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 90,880	\$ 98,929	\$ 100,479	\$ 100,479	1.6%

increase

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners. The budget reflects a 1.6% increase due to annual cost of living adjustment in Commissioner pay.

ADMINISTRATION

General Fund

0104120

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	333,784	362,439	379,279	379,279	4.6%
TOTAL	\$ 333,784	\$ 362,439	\$ 379,279	\$ 379,279	4.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 302,810	\$ 323,139	\$ 347,129	\$ 347,129	7.4%
SUPPLIES & OPERATIONS	30,974	39,300	32,150	32,150	-18.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 333,784	\$ 362,439	\$ 379,279	\$ 379,279	4.6%
EMPLOYEES:					
FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Administration budget includes the County Manager's office and other related costs. There is a 4.6% increase in spending for 2007-2008 primarily due to the cost of living adjustment and prior year promotion for Assistant Clerk to the Board.

FINANCE

General Fund

0104130

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	390,751	417,953	442,591	442,591	5.9%
TOTAL	\$ 390,751	\$ 417,953	\$ 442,591	\$ 442,591	5.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 345,345	\$ 365,086	\$ 384,896	\$ 384,896	5.4%
SUPPLIES & OPERATIONS	45,406	52,867	57,695	57,695	9.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 390,751	\$ 417,953	\$ 442,591	\$ 442,591	5.9%
EMPLOYEES:					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	6.00	6.00	6.00	0.0%

SIGNIFICANT CHANGES:

The Finance budget shows a 5.9% increase over previous fiscal year due to cost of living adjustment, increase in Munis software Disaster Recovery support costs, and replacing two monitors and printer.

HUMAN RESOURCES

General Fund

0104135

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	5,960	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	211,244	241,838	287,058	286,015	18.3%
TOTAL	\$ 211,244	\$ 247,798	\$ 287,058	\$ 286,015	15.4%
EXPENSES:					
SALARIES & BENEFITS	\$ 175,244	\$ 197,586	\$ 232,858	\$ 231,815	17.3%
SUPPLIES & OPERATIONS	31,033	38,720	54,200	54,200	40.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	4,967	11,492	0	0	-100.0%
TOTAL	\$ 211,244	\$ 247,798	\$ 287,058	\$ 286,015	15.4%
EMPLOYEES:					
FULL TIME	3.00	3.00	3.60	3.60	20.0%
PART TIME	0.25	0.25	0.25	0.25	0.0%
TOTAL	3.25	3.25	3.85	3.85	18.5%

SIGNIFICANT CHANGES:

Human Resources increased overall by 15.4%. Salaries and benefits increased 17.3% due to cost of living adjustments and the addition of 0.60 FTE Administrative Assistant I position. The other 0.40 FTE of this position will be paid from the Utilities budget. There is a 40% increase in supplies and operations due to \$31,000 for a Pay Plan Study in 2007-2008.

TAX

General Fund

0104140

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	1,438,500	1,504,628	1,667,045	1,555,570	3.4%
TOTAL	\$ 1,438,500	\$ 1,504,628	\$ 1,667,045	\$ 1,555,570	3.4%

EXPENSES:

SALARIES & BENEFITS	\$ 1,105,071	\$ 1,201,413	\$ 1,292,280	\$ 1,244,705	3.6%
SUPPLIES & OPERATIONS	333,429	294,215	332,765	310,865	5.7%
CAPITAL OUTLAY	0	9,000	42,000	0	-100.0%
TOTAL	\$ 1,438,500	\$ 1,504,628	\$ 1,667,045	\$ 1,555,570	3.4%

EMPLOYEES:

FULL TIME	24.00	24.00	25.00	24.00	0.0%
PART TIME	0.10	0.10	0.10	0.10	0.0%
TOTAL	24.10	24.10	25.10	24.10	0.0%

SIGNIFICANT CHANGES:

The Tax Department reflects a 3.4% increase in 2007-2008 due to cost of living adjustment and increase in maintenance contract costs for ESRI software used for GIS.

LEGAL SERVICES*General Fund*

0104150

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	148,062	170,000	180,000	175,000	2.9%
TOTAL	\$ 148,062	\$ 170,000	\$ 180,000	\$ 175,000	2.9%
EXPENSES:					
PROFESSIONAL SERVICES	\$ 148,062	\$ 170,000	\$ 180,000	\$ 175,000	2.9%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 148,062	\$ 170,000	\$ 180,000	\$ 175,000	2.9%

SIGNIFICANT CHANGES:

The legal services budget includes the cost of the County Attorney and all costs associated with county litigation. The budget for 2007-2008 reflects a slight increase of 2.9% due to litigation proceedings in process.

COURT FACILITIES

General Fund

0104160

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	147,960	155,000	155,000	155,000	0.0%
GENERAL FUND	34,694	147,590	175,221	175,221	18.7%
TOTAL	\$ 182,654	\$ 302,590	\$ 330,221	\$ 330,221	9.1%

EXPENSES:

SALARIES & BENEFITS	\$ 69,401	\$ 97,330	\$ 102,961	\$ 102,961	5.8%
SUPPLIES & OPERATIONS	113,253	140,260	162,260	162,260	15.7%
CAPITAL OUTLAY	0	65,000	65,000	65,000	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 182,654	\$ 302,590	\$ 330,221	\$ 330,221	9.1%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The overall Court Facilities budget reflects an increase of 9.1% for 2007-08. Salaries and benefits increased by 5.8% due to cost of living adjustment and pay plan increases. Supplies and operations increased 15.7% or \$22,000 due primarily to the increase in utility expenses.

ADMINISTRATION OPERATIONS

General Fund

0104165

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	728,674	824,179	875,774	875,774	6.3%
TOTAL	\$ 728,674	\$ 824,179	\$ 875,774	\$ 875,774	6.3%

EXPENSES:					
SALARIES & BENEFITS	\$ 344,018	\$ 376,379	\$ 382,874	\$ 382,874	1.7%
SUPPLIES & OPERATIONS	384,656	447,800	461,400	461,400	3.0%
CAPITAL OUTLAY	0	0	31,500	31,500	100.0%
TOTAL	\$ 728,674	\$ 824,179	\$ 875,774	\$ 875,774	6.3%

EMPLOYEES:					
FULL TIME	9.00	9.00	9.00	9.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	9.00	9.00	9.00	0.0%

SIGNIFICANT CHANGES:

Administration Operations shows a 6.3% increase for 2007-08. Supplies and operations increased 3.0% due to rising utility costs and capital outlay shows \$31,500 to purchase new HVAC software.

ELECTIONS

General Fund

0104170

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	414,806	1,250	0	0	-100.0%
LOCAL	21,828	0	22,000	22,000	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	226,228	252,857	330,712	330,712	30.8%
TOTAL	\$ 662,862	\$ 254,107	\$ 352,712	\$ 352,712	38.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 127,024	\$ 149,767	\$ 161,712	\$ 161,712	8.0%
SUPPLIES & OPERATIONS	82,078	104,340	191,000	191,000	83.1%
CAPITAL OUTLAY	453,760	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 662,862	\$ 254,107	\$ 352,712	\$ 352,712	38.8%
EMPLOYEES:					
FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Elections budget increased 38.8% in 2007-2008 due in part because of the Presidential Preference Primary in February and the Primary election in May. Salaries and benefits increased 8% due to cost of living adjustment and cost of workers for each election. Supplies and operations increased 83.1% due to service maintenance contract costs to cover voting machines and programming costs for each election.

REGISTER OF DEEDS

General Fund

0104180

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	594,051	548,500	514,000	514,000	-6.3%
GENERAL FUND	(210,289)	(121,709)	(53,252)	(58,252)	-52.1%
TOTAL	\$ 383,762	\$ 426,791	\$ 460,748	\$ 455,748	6.8%

EXPENSES:

SALARIES & BENEFITS	\$ 338,729	\$ 366,374	\$ 337,862	\$ 337,862	-7.8%
SUPPLIES & OPERATIONS	45,033	60,417	62,886	62,886	4.1%
CAPITAL OUTLAY	0	0	60,000	55,000	100.0%
TOTAL	\$ 383,762	\$ 426,791	\$ 460,748	\$ 455,748	6.8%

EMPLOYEES:

FULL TIME	7.00	7.00	6.00	6.00	-14.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.00	7.00	6.00	6.00	-14.3%

SIGNIFICANT CHANGES:

Register of Deeds reflects a 6.8% increase for 2007-2008. Salaries and benefits decreased by 7.8% due to the deletion of 1 FTE vacant Deputy Register of Deeds I position. The \$55,000 in capital outlay is to continue document imaging of Register of Deeds records.

MANAGEMENT INFORMATION SYSTEMS

General Fund

0104210

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	508,058	681,495	909,827	722,375	6.0%
TOTAL	\$ 508,058	\$ 681,495	\$ 909,827	\$ 722,375	6.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 273,398	\$ 291,159	\$ 293,655	\$ 293,655	0.9%
SUPPLIES & OPERATIONS	224,410	331,089	538,172	392,720	18.6%
CAPITAL OUTLAY	10,250	59,247	78,000	36,000	-39.2%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 508,058	\$ 681,495	\$ 909,827	\$ 722,375	6.0%
EMPLOYEES:					
FULL TIME	3.70	3.70	3.70	3.70	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.70	3.70	3.70	3.70	0.0%

SIGNIFICANT CHANGES:

The MIS Department budget increased 0.9% for 2007-08. Supplies & operations increased 18.6% due to Munis annual maintenance of \$85,000, Munis Disaster Recovery annual cost of \$21,250, Digital equipment maintenance of \$15,000 and PBX phone system annual maintenance of \$25,500

PUBLIC BUILDINGS

General Fund

0104260

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES (Rent)	33,011	30,000	30,000	30,000	0.0%
GENERAL FUND	328,908	575,521	572,700	572,700	-0.5%
TOTAL	\$ 361,919	\$ 605,521	\$ 602,700	\$ 602,700	-0.5%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 185,541	\$ 296,913	\$ 315,200	\$ 315,200	6.2%
CAPITAL OUTLAY	176,378	308,608	287,500	287,500	-6.8%
TOTAL	\$ 361,919	\$ 605,521	\$ 602,700	\$ 602,700	-0.5%

SIGNIFICANT CHANGES:

The Public Buildings budget includes costs associated with the County Buildings, the Agricultural Building and the Casey Building, which houses Probation and Parole. An overall decrease of 0.5% in this budget is primarily due to costs associated with improvements to the Agricultural building in previous years and \$59,000 budgeted in 2007-08 for replacement of HVAC unit.

COUNTY CAPITAL IMPROVEMENTS*General Fund*

0104261

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	0	0	817,663	100.0%
TOTAL	\$ 0	\$ 0	\$ 0	\$ 817,663	100.0%
EXPENSES:					
CAPITAL OUTLAY	0	0	0	817,663	100.0%
TOTAL	\$ 0	\$ 0	\$ 0	\$ 817,663	100.0%

SIGNIFICANT CHANGES:

County Capital Improvements was set up in 2007-08 budget to cover the cost of capital purchases included in the County's Capital Improvements Program. Included is \$169,500 for 7 vehicles, \$355,000 for ambulance replacement, \$79,563 for document imaging system, \$42,000 for Network Storage Solution (hardware/software package), \$84,000 to upgrade in-house telephone PBX System, \$45,000 to upgrade the Senior Center facility and \$42,600 for startup equipment costs associated with soccer, football and baseball programs.

NON-DEPARTMENTAL COSTS

General Fund

0104290

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	1,560,986	1,331,779	970,308	995,308	-25.3%
TOTAL	\$ 1,560,986	\$ 1,331,779	\$ 970,308	\$ 995,308	-25.3%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 109,106	\$ 273,057	\$ 221,868	\$ 246,868	-9.6%
INSURANCE & BONDS	479,880	686,722	748,440	748,440	9.0%
CAPITAL OUTLAY	972,000	372,000	0	0	-100.0%
TOTAL	\$ 1,560,986	\$ 1,331,779	\$ 970,308	\$ 995,308	-25.3%

SIGNIFICANT CHANGES:

Non-Departmental costs include professional services, property liability and workers compensation insurance and \$100,000 for implementation of the Reclassification Study. Also included in this budget is annual allocation for Upper Coastal Plain Council of Governments of \$36,868. The decrease in the budget is due to the purchase of the integrated software package paid from previous years budget. In addition, overall insurance coverage is increasing about 9% or \$61,718.

PUBLIC SAFETY**General Fund****Summary**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 30,137	\$ 0	\$ 0	\$ 0	0.0%
STATE	212,261	141,656	126,018	126,018	-11.0%
LOCAL	548,705	479,298	426,654	426,654	-11.0%
CHARGES & FEES	1,809,927	2,760,000	2,767,000	2,857,000	3.5%
GENERAL FUND	11,218,653	12,491,130	13,600,159	13,113,818	5.0%
TOTAL	\$ 13,819,683	\$ 15,872,084	\$ 16,919,831	\$ 16,523,490	4.1%

EXPENSES:

SALARIES & BENEFITS	\$ 8,687,216	\$ 11,563,551	\$ 12,375,763	\$ 12,291,798	6.3%
SUPPLIES & OPERATIONS	2,793,305	2,979,624	3,391,893	3,293,827	10.5%
CAPITAL OUTLAY	1,062,174	799,399	638,544	436,032	-45.5%
CONTRACTS & GRANTS	1,236,048	529,510	513,631	501,833	-5.2%
TOTAL	\$ 13,778,743	\$ 15,872,084	\$ 16,919,831	\$ 16,523,490	4.1%

EMPLOYEES:

FULL TIME	185.00	229.00	237.00	235.00	2.6%
PART TIME	8.00	14.00	14.00	14.00	0.0%
TOTAL	193.00	243.00	251.00	249.00	2.5%

SIGNIFICANT CHANGES:

The public safety function includes the Sheriff's Department, Court Security, School Resource Officers, Jail, Emergency Communications, Fire and Rescue Services, Forestry, Medical Examiner, Emergency Services, Emergency Medical Services, Ambulance Franchise Services and Animal Control. In addition to county funding, these departments are funded with fees from the Sheriff, Jail, Animal Control and Ambulance Services. There is a 4.1% increase in funding for Public Safety for 2007-2008. Salaries increased 6.3% primarily due to the addition of 4 Deputy Sheriff Patrol positions, 1 Telecommunicator and 1 Deputy Emergency Management Coordinator.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 30,137	\$ 0	\$ 0	\$ 0	0.0%
STATE	9,400	7,500	8,500	8,500	13.3%
LOCAL	40,940	26,787	0	0	-100.0%
CHARGES & FEES	265,834	200,000	232,000	232,000	16.0%
GENERAL FUND	3,734,697	3,972,261	4,553,706	4,341,091	9.3%
TOTAL	\$ 4,081,008	\$ 4,206,548	\$ 4,794,206	\$ 4,581,591	8.9%

EXPENSES:					
SALARIES & BENEFITS	\$ 2,819,914	\$ 3,014,703	\$ 3,373,032	\$ 3,327,741	10.4%
SUPPLIES & OPERATIONS	880,602	768,798	1,017,317	898,247	16.8%
CAPITAL OUTLAY	309,415	419,047	403,857	355,603	-15.1%
CONTRACTS & GRANTS	30,137	4,000	0	0	-100.0%
TOTAL	\$ 4,040,068	\$ 4,206,548	\$ 4,794,206	\$ 4,581,591	8.9%

EMPLOYEES:					
FULL TIME	55.00	55.00	60.00	59.00	7.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	55.00	55.00	60.00	59.00	7.3%

SIGNIFICANT CHANGES:

The Sheriff's budget, consisting of all law enforcement and civil process operations of the Sheriff's Department, shows an overall increase of 8.9% for 2007-2008. Salaries and benefits increased 10.4% due to cost of living adjustment and the addition of 4 FTE Deputy Sheriff Patrol positions. A 16.8% increase in supplies and operations is primarily due to 4 new positions supplies, gasoline and vehicle maintenance/repairs.

COURT SECURITY*General Fund***0104311**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	521,436	572,077	579,109	579,109	1.2%
TOTAL	\$ 521,436	\$ 572,077	\$ 579,109	\$ 579,109	1.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 521,436	\$ 572,077	\$ 579,109	\$ 579,109	1.2%
TOTAL	\$ 521,436	\$ 572,077	\$ 579,109	\$ 579,109	1.2%

EMPLOYEES:					
FULL TIME	11.00	11.00	11.00	11.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	11.00	11.00	11.00	11.00	0.0%

SIGNIFICANT CHANGES:

Division of the Sheriff's department to separate the Civil positions of the county. This budget is increasing 1.2% due to cost of living adjustment and offset by positions being filled by employees at entry level.

SCHOOL RESOURCE OFFICERS - NRMS

General Fund

0104318

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	278,880	294,511	313,654	313,654	6.5%
GENERAL FUND	(4,201)	0	0	0	0.0%
TOTAL	\$ 274,679	\$ 294,511	\$ 313,654	\$ 313,654	6.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 274,679	\$ 294,511	\$ 313,654	\$ 313,654	6.5%
TOTAL	\$ 274,679	\$ 294,511	\$ 313,654	\$ 313,654	6.5%
EMPLOYEES:					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	6.00	6.00	6.00	0.0%

SIGNIFICANT CHANGES:

Nash Rocky Mount Schools funds the School Resource Officers' Program. Currently there are six officers placed in various schools. Funding increased by 6.5% due to cost of living adjustment and pay plan increases.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	203,885	158,000	113,000	113,000	-28.5%
GENERAL FUND	3,087,719	3,537,624	3,565,277	3,542,277	0.1%
TOTAL	\$ 3,291,604	\$ 3,695,624	\$ 3,678,277	\$ 3,655,277	-1.1%

EXPENSES:					
SALARIES & BENEFITS	\$ 2,132,766	\$ 2,373,733	\$ 2,410,727	\$ 2,410,727	1.6%
SUPPLIES & OPERATIONS	1,130,038	1,254,426	1,244,550	1,244,550	-0.8%
CAPITAL OUTLAY	28,800	67,465	23,000	0	-100.0%
TOTAL	\$ 3,291,604	\$ 3,695,624	\$ 3,678,277	\$ 3,655,277	-1.1%

EMPLOYEES:					
FULL TIME	55.00	55.00	55.00	55.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	55.00	55.00	55.00	55.00	0.0%

SIGNIFICANT CHANGES:

The Jail budget is showing an overall decrease of 1.1% in 2007-2008. A 1.6% increase in salary and benefits is due to cost of living adjustment and is offset by the deletion of 2 FTE Public Health Nurse positions and prior year expenses for capital items.

GOVERNOR'S CRIME COMMISSION GRANTS

General Fund

0104326

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	82,610	18,509	0	0	-100.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 82,610	\$ 18,509	\$ 0	\$ 0	-100.0%
EXPENSES:					
CONTRACTS & GRANTS	82,610	18,509	0	0	-100.0%
TOTAL	\$ 82,610	\$ 18,509	\$ 0	\$ 0	-100.0%

SIGNIFICANT CHANGES:

Nash County was awarded \$18,509 Address Violence Grant for 2006-2007. At the date of this printing, no acknowledgement of future funding for these programs has been received.

CRIMINAL JUSTICE PARTNERSHIP PROGRAM General Fund

0104327

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	46,175	98,356	97,518	97,518	-0.9%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 46,175	\$ 98,356	\$ 97,518	\$ 97,518	-0.9%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CONTRACTS & GRANTS	46,175	98,356	97,518	97,518	-0.9%
				0	
TOTAL	\$ 46,175	\$ 98,356	\$ 97,518	\$ 97,518	-0.9%

SIGNIFICANT CHANGES:

The Criminal Justice Partnership is a state funded program to assist in alternative sentencing for offenders. Estimates are used for this document to be revised when notification of 2007-08 funding is received.

EMERGENCY COMMUNICATIONS

General Fund

0104330

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	855,006	1,073,606	1,150,544	1,110,654	3.5%
TOTAL	\$ 855,006	\$ 1,073,606	\$ 1,150,544	\$ 1,110,654	3.5%

EXPENSES:

SALARIES & BENEFITS	\$ 786,332	\$ 904,663	\$ 1,023,723	\$ 983,833	8.8%
SUPPLIES & OPERATIONS	68,674	96,943	126,821	126,821	30.8%
CAPITAL OUTLAY	0	72,000	0	0	-100.0%
TOTAL	\$ 855,006	\$ 1,073,606	\$ 1,150,544	\$ 1,110,654	3.5%

EMPLOYEES:

FULL TIME	18.00	20.00	22.00	21.00	5.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	18.00	20.00	22.00	21.00	5.0%

SIGNIFICANT CHANGES:

Emergency Communications increased 3.5% overall for 2007-2008. Salaries and benefits increased 8.8% primarily due to the request of 1 new Telecommunicator position. Supplies and operations increased 30.8% due to \$22,050 to replace existing power amplifiers in radio transmitters, \$6,500 requested to cover telephone expenses and additional \$6,000 for service maintenance contracts.

FIRE & RESCUE SERVICES*General Fund**0104340*

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	171,320	211,320	231,320	231,320	9.5%
TOTAL	\$ 171,320	\$ 211,320	\$ 231,320	\$ 231,320	9.5%

EXPENSES:

FIRE SERVICES	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500	0.0%
RESCUE SERVICES	96,820	136,820	156,820	156,820	14.6%
VOLUNTEER FIRE PROGRAM	7,000	7,000	7,000	7,000	0.0%
TOTAL	\$ 171,320	\$ 211,320	\$ 231,320	\$ 231,320	9.5%

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget includes a \$4,500 allotment for each of the 15 volunteer fire departments. Funding for Rescue Services increased 14.6% or \$20,000 to aide the four rescue squads in becoming State Certified Agencies.

FORESTRY*General Fund***0104345**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	81,164	89,456	95,938	92,140	3.0%
TOTAL	\$ 81,164	\$ 89,456	\$ 95,938	\$ 92,140	3.0%
EXPENSES:					
CONTRACTS & GRANTS	\$ 81,164	\$ 89,456	\$ 95,938	\$ 92,140	3.0%
TOTAL	\$ 81,164	\$ 89,456	\$ 95,938	\$ 92,140	3.0%

SIGNIFICANT CHANGES:

The Forestry program subsidizes the State Forestry Service. Funding for 2007-08 shows an increase of 3% or \$2,684.

MEDICAL EXAMINER*General Fund***0104360**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	51,400	51,000	51,000	51,000	0.0%
TOTAL	\$ 51,400	\$ 51,000	\$ 51,000	\$ 51,000	0.0%

EXPENSES:

PROFESSIONAL SERVICES	\$ 51,400	\$ 51,000	\$ 51,000	\$ 51,000	0.0%
TOTAL	\$ 51,400	\$ 51,000	\$ 51,000	\$ 51,000	0.0%

SIGNIFICANT CHANGES:

Medical Examiner expenditures remains constant from previous year. It is unknown what potential changes Medical Examiner expenditures may be needed in 2007-08.

EMERGENCY SERVICES*General Fund***0104370**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	39,243	7,737	20,000	20,000	158.5%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	313,409	426,696	499,640	468,856	9.9%
TOTAL	\$ 352,652	\$ 434,433	\$ 519,640	\$ 488,856	12.5%

EXPENSES:					
SALARIES & BENEFITS	\$ 302,562	\$ 343,668	\$ 408,240	\$ 409,456	19.1%
SUPPLIES & OPERATIONS	41,687	56,450	59,545	59,545	5.5%
CAPITAL OUTLAY	0	5,000	32,000	0	-100.0%
CONTRACTS & GRANTS	8,403	29,315	19,855	19,855	-32.3%
TOTAL	\$ 352,652	\$ 434,433	\$ 519,640	\$ 488,856	12.5%

EMPLOYEES:					
FULL TIME	5.00	5.00	6.00	6.00	20.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	6.00	6.00	20.0%

SIGNIFICANT CHANGES:

The Emergency Services budget shows a 12.5% increase overall. The 19.1% increase in salaries and benefits is due to cost of living adjustment and the addition of 1 Deputy Emergency Management Coordinator position.

EMERGENCY MEDICAL SERVICES

General Fund

0104375

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	34,833	9,554	0	0	-100.0%
LOCAL	25,000	0	0	0	0.0%
CHARGES & FEES	1,536,498	2,555,000	2,530,000	2,620,000	2.5%
GENERAL FUND	1,391,995	2,272,345	2,529,258	2,398,004	5.5%
TOTAL	\$ 2,988,326	\$ 4,836,899	\$ 5,059,258	\$ 5,018,004	3.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,643,323	\$ 3,839,206	\$ 4,036,926	\$ 4,036,926	5.2%
SUPPLIES & OPERATIONS	566,399	683,252	818,645	839,649	22.9%
CAPITAL OUTLAY	723,959	235,887	134,687	80,429	-65.9%
CONTRACTS & GRANTS	54,645	78,554	69,000	61,000	-22.3%
TOTAL	\$ 2,988,326	\$ 4,836,899	\$ 5,059,258	\$ 5,018,004	3.7%
EMPLOYEES:					
FULL TIME	30.00	72.00	72.00	72.00	0.0%
PART TIME	8.00	14.00	14.00	14.00	0.0%
TOTAL	38.00	86.00	86.00	86.00	0.0%

SIGNIFICANT CHANGES:

Emergency Medical Services, which includes the new consolidated Nash EMS System, reflects an overall increase of 3.7%. Salaries and benefits increased 5.2% due to cost of living adjustment and pay plan increases. Operations reflects a 22.9% increase primarily due to additional funds needed for gasoline, automotive supplies, office and equipment supplies and building rental for Paramedics and ambulances.

AMBULANCE FRANCHISE SERVICES

General Fund

0104376

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	761,594	0	0	0	0.0%
TOTAL	\$ 761,594	\$ 0	\$ 0	\$ 0	0.0%

EXPENSES:

MOUNT PLEASANT	\$ 230,882	\$ 0	\$ 0	\$ 0	0.0%
STONY CREEK	530,712	0	0	0	0.0%
TOTAL	\$ 761,594	\$ 0	\$ 0	\$ 0	0.0%

SIGNIFICANT CHANGES:

Stony Creek and Mt. Pleasant have consolidated with Emergency Medical Services to form Nash County EMS System.

ANIMAL CONTROL

General Fund

0104380

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	7,595	5,000	5,000	5,000	0.0%
GENERAL FUND	253,114	284,745	344,367	299,367	5.1%
TOTAL	\$ 260,709	\$ 289,745	\$ 349,367	\$ 304,367	5.0%

EXPENSES:

SALARIES & BENEFITS	\$ 206,204	\$ 220,990	\$ 230,352	\$ 230,352	4.2%
SUPPLIES & OPERATIONS	54,505	68,755	74,015	74,015	7.7%
CAPITAL OUTLAY	0	0	45,000	0	0.0%
TOTAL	\$ 260,709	\$ 289,745	\$ 349,367	\$ 304,367	5.0%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the Animal Control Program is to enforce all rabies laws of NC and the Nash County Animal Control Ordinance. The Animal Control Program, which is a division of the Health Department, reflects a 5% increase primarily due to the cost of living adjustment and pay plan increases.

ECONOMIC & PHYSICAL DEVELOPMENT*General Fund**Summary*

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	299,990	46,600	46,924	46,924	0.7%
LOCAL	160,244	113,957	112,985	112,985	-0.9%
CHARGES & FEES	477,917	454,000	506,500	506,500	11.6%
GENERAL FUND	3,418,492	1,730,364	1,829,953	1,788,979	3.4%
TOTAL	\$ 4,356,643	\$ 2,344,921	\$ 2,496,362	\$ 2,455,388	4.7%

EXPENSES:

SALARIES & BENEFITS	\$ 981,163	\$ 1,079,015	\$ 1,199,377	\$ 1,199,377	11.2%
SUPPLIES & OPERATIONS	220,075	311,731	347,761	336,011	7.8%
CAPITAL OUTLAY	1,606,501	58,500	62,000	38,500	-34.2%
CONTRACTS & GRANTS	1,548,904	895,675	887,224	881,500	-1.6%
TOTAL	\$ 4,356,643	\$ 2,344,921	\$ 2,496,362	\$ 2,455,388	4.7%

EMPLOYEES:

FULL TIME	23.00	24.67	24.67	24.67	0.0%
PART TIME	2.70	3.70	2.75	2.75	-25.7%
TOTAL	25.70	28.37	27.42	27.42	-3.3%

SIGNIFICANT CHANGES:

The function of Economic and Physical Development includes the Planning Department, the Cooperative Extension Service, the Soil and Water Conservation Service, and contributions to the Rocky Mount-Wilson Airport Authority. Funding for next year has increased by \$110,467 or 4.7%. The increase is primarily due to salaries shifting from Environmental Health to Planning for centralized permitting.

AIRPORT*General Fund***0104530**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	42,714	42,714	49,644	43,920	2.8%
TOTAL	\$ 42,714	\$ 42,714	\$ 49,644	\$ 43,920	2.8%
EXPENSES:					
CONTRACTS & GRANTS	\$ 42,714	\$ 42,714	\$ 49,644	\$ 43,920	2.8%
TOTAL	\$ 42,714	\$ 42,714	\$ 49,644	\$ 43,920	2.8%

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. The requested funding for 2007-08 show a modest 2.8% or \$1,206 increase over prior year.

REGIONAL TRANSPORTATION PLANNING*General Fund***0104531**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	6,488	6,489	6,522	6,522	0.5%
TOTAL	\$ 6,488	\$ 6,489	\$ 6,522	\$ 6,522	0.5%
EXPENSES:					
CONTRACTS & GRANTS	\$ 6,488	\$ 6,489	\$ 6,522	\$ 6,522	0.5%
TOTAL	\$ 6,488	\$ 6,489	\$ 6,522	\$ 6,522	0.5%

SIGNIFICANT CHANGES:

County is making contributions to Upper Coastal Plain Council of Governments to help pay salary and benefits for a Transportation Planner who coordinates the Rural Transportation Planning Organization. A slight increase of 0.5% is requested for 2007-08.

PLANNING AND DEVELOPMENT

General Fund

0104910

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	463,697	452,000	504,500	504,500	11.6%
GENERAL FUND	(126,520)	(71,077)	(133,173)	(141,923)	99.7%
TOTAL	\$ 337,177	\$ 380,923	\$ 371,327	\$ 362,577	-4.8%

EXPENSES:

SALARIES & BENEFITS	\$ 291,450	\$ 316,708	\$ 313,362	\$ 313,362	-1.1%
SUPPLIES & OPERATIONS	45,727	64,215	57,965	49,215	-23.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 337,177	\$ 380,923	\$ 371,327	\$ 362,577	-4.8%

EMPLOYEES:

FULL TIME	4.00	3.75	3.75	3.75	0.0%
PART TIME	0.30	0.30	0.00	0.00	0.0%
TOTAL	4.30	4.05	3.75	3.75	-7.4%

SIGNIFICANT CHANGES:

The Planning Department includes the functions of zoning and land use regulations. This budget reflects an overall decrease of 4.8%. The 1.1% decrease in salaries and benefits is a result of a decrease in part-time salaries and professional services for the coming year.

STORMWATER

General Fund

0104911

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	1,636	2,000	2,000	2,000	0.0%
GENERAL FUND	4,381	15,782	16,749	16,749	6.1%
TOTAL	\$ 6,017	\$ 17,782	\$ 18,749	\$ 18,749	5.4%

EXPENSES:

SALARIES & BENEFITS	0	4,306	5,383	5,383	25.0%
SUPPLIES & OPERATIONS	6,017	13,476	13,366	13,366	-0.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 6,017	\$ 17,782	\$ 18,749	\$ 18,749	5.4%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.50	0.50	0.50	0.0%
TOTAL	0.00	0.50	0.50	0.50	100.0%

SIGNIFICANT CHANGES:

The Stormwater Department is designed to meet the requirements of recently enacted regulations by the state and federal governments. An overall 5.4% increase is due to cost of living adjustment for part-time temporary position to field screen investigations along drainage out falls for elicit discharges as required by the Tar-Pam Stormwater Regulations.

INSPECTIONS

General Fund

0104912

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	291,581	364,418	469,494	469,494	28.8%
TOTAL	\$ 291,581	\$ 364,418	\$ 469,494	\$ 469,494	28.8%

EXPENSES:

SALARIES & BENEFITS	\$ 259,367	\$ 289,423	\$ 385,749	\$ 385,749	33.3%
SUPPLIES & OPERATIONS	32,214	39,995	45,245	45,245	13.1%
CAPITAL OUTLAY	0	35,000	38,500	38,500	10.0%
TOTAL	\$ 291,581	\$ 364,418	\$ 469,494	\$ 469,494	28.8%

EMPLOYEES:

FULL TIME	5.00	7.25	7.25	7.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	7.25	7.25	7.25	0.0%

SIGNIFICANT CHANGES:

The Building Inspections function shows an overall increase of 28.8%. Salaries and benefits increased 33.30% due primarily to new positions added at the end of previous year, cost of living adjustment and position reclass and certification increases. Capital outlay includes \$38,500 to purchase two trucks.

ECONOMIC DEVELOPMENT

General Fund

0104920

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	250,000	0	0	0	0.0%
LOCAL	148,438	100,000	100,000	100,000	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	2,734,378	806,927	821,374	821,374	1.8%
TOTAL	\$ 3,132,816	\$ 906,927	\$ 921,374	\$ 921,374	1.6%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 35,823	\$ 70,354	\$ 100,000	\$ 100,000	42.1%
CAPITAL OUTLAY	1,606,501	0	0	0	0.0%
CONTRACTS & GRANTS	1,490,492	836,573	821,374	821,374	-1.8%
TOTAL	\$ 3,132,816	\$ 906,927	\$ 921,374	\$ 921,374	1.6%

SIGNIFICANT CHANGES:

In 2007-2008, Economic Development funding shows a modest 1.6% increase. Carolinas Gateway Partnership is receiving \$288,874, a 6.4% increase over 2006-07. Contracts and grants contains the fifth and final annual cash incentive payment of \$250,000 for Universal Leaf Company; the fourth of five annual cash incentive payments of \$55,000 for New Standard; the fourth of five annual cash incentive payments of \$75,000 for American Foods; the third of five annual cash incentive payments of \$10,000 for Cheesecake Factory; the third of six annual cash incentive payments of \$62,500 for Fords Colony; and the first of five annual cash incentive payments of \$5,000 for Fawn Electronics. Also included in this budget is \$75,000 for 301 Lighting.

COOPERATIVE EXTENSION

General Fund

0104950

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	5,700	1,524	1,524	-73.3%
LOCAL	9,897	8,500	8,500	8,500	0.0%
GENERAL FUND	272,412	296,860	317,216	317,216	6.9%
TOTAL	\$ 282,309	\$ 311,060	\$ 327,240	\$ 327,240	5.2%

EXPENSES:

SALARIES & BENEFITS	\$ 214,264	\$ 225,201	\$ 240,071	\$ 240,071	6.6%
SUPPLIES & OPERATIONS	63,320	79,960	81,485	81,485	1.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	4,725	5,899	5,684	5,684	-3.6%
TOTAL	\$ 282,309	\$ 311,060	\$ 327,240	\$ 327,240	5.2%

EMPLOYEES:

FULL TIME	9.00	8.67	8.67	8.67	0.0%
PART TIME	2.00	2.00	2.00	2.00	0.0%
TOTAL	11.00	10.67	10.67	10.67	0.0%

SIGNIFICANT CHANGES:

The Nash County Cooperative Extension Service is partly funded by the State, however, these State funds do not flow through the county's budget. The 2007-2008 budget reflects an overall 5.2% increase which is due primarily to cost of living adjustment and the operational expenditures needed for the Farmer's Market to cover utilities and maintenance.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	544	5,457	4,485	4,485	-17.8%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 544	\$ 5,457	\$ 4,485	\$ 4,485	-17.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 465	\$ 2,921	\$ 2,685	\$ 2,685	-8.1%
SUPPLIES & OPERATIONS	79	2,536	1,800	1,800	-29.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 544	\$ 5,457	\$ 4,485	\$ 4,485	-17.8%

EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	0.50	0.50	0.50	0.50	0.0%

SIGNIFICANT CHANGES:

This 4H program budget is 100% funded by the Free Will Baptist Children's Home.

4-H SUMMER MIGRANT EDUC. MIDDLESEX

General Fund

0104953

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	1,524	1,900	1,400	1,400	-26.3%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 1,524	\$ 1,900	\$ 1,400	\$ 1,400	-26.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,058	\$ 1,325	\$ 600	\$ 600	-54.7%
SUPPLIES & OPERATIONS	466	575	800	800	39.1%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,524	\$ 1,900	\$ 1,400	\$ 1,400	-26.3%
EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.40	0.40	0.25	0.25	-37.5%
TOTAL	0.40	0.40	0.25	0.25	-37.5%

SIGNIFICANT CHANGES:

This 4H Summer Migrant Education Middlesex budget is 100% funded by the State.

SOIL & WATER CONSERVATION

General Fund

0104960

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	48,466	39,000	44,000	44,000	12.8%
LOCAL	1,365	0	0	0	0.0%
CHARGES & FEES	12,584	0	0	0	0.0%
GENERAL FUND	193,058	268,251	282,127	255,627	-4.7%
TOTAL	\$ 255,473	\$ 307,251	\$ 326,127	\$ 299,627	-2.5%

EXPENSES:

SALARIES & BENEFITS	\$ 214,559	\$ 239,131	\$ 251,527	\$ 251,527	5.2%
SUPPLIES & OPERATIONS	36,429	40,620	47,100	44,100	8.6%
CAPITAL OUTLAY	0	23,500	23,500	0	-100.0%
CONTRACTS & GRANTS	4,485	4,000	4,000	4,000	0.0%
TOTAL	\$ 255,473	\$ 307,251	\$ 326,127	\$ 299,627	-2.5%

EMPLOYEES:

FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The department shows a 2.5% overall decrease primarily due to reduction in capital outlay for a vehicle purchased in prior year. Salaries and benefits increased by 5.2% due to cost of living adjustment and pay plan increases.

HEALTH**General Fund****Summary**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 4,125,368	\$ 4,331,140	\$ 4,214,914	\$ 4,214,914	-2.7%
STATE	1,429,402	1,572,029	1,537,706	1,537,706	-2.2%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	480,139	484,828	405,600	405,600	-16.3%
HEALTH RESERVES & GRANTS	75,403	396,337	366,693	366,693	-7.5%
GENERAL FUND	2,176,669	3,056,210	3,194,926	3,157,227	3.3%
TOTAL	\$ 8,286,981	\$ 9,840,544	\$ 9,719,839	\$ 9,682,140	-1.6%

EXPENSES:

SALARIES & BENEFITS	\$ 6,244,590	\$ 7,061,727	\$ 7,082,757	\$ 7,084,358	0.3%
SUPPLIES & OPERATIONS	2,016,094	2,691,098	2,562,652	2,548,352	-5.3%
CAPITAL OUTLAY	6,350	15,000	45,000	20,000	33.3%
CONTRACTS & GRANTS	19,947	72,719	29,430	29,430	-59.5%
TOTAL	\$ 8,286,981	\$ 9,840,544	\$ 9,719,839	\$ 9,682,140	-1.6%

EMPLOYEES:

FULL TIME	134.78	134.10	128.95	128.95	-3.8%
PART TIME	0.40	0.00	0.40	0.40	100.0%
TOTAL	135.18	134.10	129.35	129.35	-3.5%

SIGNIFICANT CHANGES:

The total Health Department budget reflects a decrease of 1.6% primarily due to the deletion of a .10 FTE vacant PH Nurse II position in General Health, a .85 FTE vacant Physician Extender I position in the Family Planning budget, 2.0 FTE vacant Public Health Nurse II positions in the Home Health budget, and 1.0 FTE vacant Office Assistant III position in the Environmental Health budget. In addition, 1.0 FTE Office Assistant IV position was transferred from the Environmental Health budget to the Planning Department budget. State health revenues, fees, reserves and grants reflect a decrease while local appropriation reflects an increase of 3.3%.

HEALTH - GENERAL HEALTH

General Fund

0105110

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 3,091	\$ 2,000	\$ 2,800	\$ 2,800	40.0%
STATE	89,370	89,370	89,370	89,370	0.0%
CHARGES & FEES	81,466	80,200	62,100	62,100	-22.6%
GENERAL FUND	1,652,544	1,953,485	1,998,274	1,960,575	0.4%
GENERAL HEALTH RESERVE	2,400	14,500	14,500	14,500	0.0%
TOTAL	\$ 1,828,871	\$ 2,139,555	\$ 2,167,044	\$ 2,129,345	-0.5%

EXPENSES:

SALARIES & BENEFITS	\$ 1,363,366	\$ 1,438,771	\$ 1,494,224	\$ 1,495,825	4.0%
SUPPLIES & OPERATIONS	456,558	672,634	614,920	600,620	-10.7%
CAPITAL OUTLAY	0	15,000	45,000	20,000	33.3%
CONTRACTS & GRANTS	8,947	13,150	12,900	12,900	-1.9%
TOTAL	\$ 1,828,871	\$ 2,139,555	\$ 2,167,044	\$ 2,129,345	-0.5%

EMPLOYEES:

FULL TIME	24.85	25.15	25.05	25.05	-0.4%
PART TIME	0.40	0.00	0.00	0.00	0.0%
TOTAL	25.25	25.15	25.05	25.05	-0.4%

SIGNIFICANT CHANGES:

The General Health budget, which includes funding for administrative services in addition to support for all Health Department program activities, reflects a decrease of 0.5% due to lower operational expenses offset by the cost of living adjustment and pay plan increases. The budget includes one capital outlay project - painting the Nashville Office.

HEALTH - BIOTERRORISM PROGRAM

General Fund

0105114

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	78,696	73,894	53,688	53,688	-27.3%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	(3,290)	0	0	0	0.0%
TOTAL	\$ 75,406	\$ 73,894	\$ 53,688	\$ 53,688	-27.3%

EXPENSES:

SALARIES & BENEFITS	\$ 59,063	\$ 51,888	\$ 37,774	\$ 37,774	-27.2%
SUPPLIES & OPERATIONS	9,993	22,006	15,914	15,914	-27.7%
CAPITAL OUTLAY	6,350	0	0	0	0.0%
TOTAL	\$ 75,406	\$ 73,894	\$ 53,688	\$ 53,688	-27.3%

EMPLOYEES:

FULL TIME	1.20	1.10	0.50	0.50	-54.5%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.20	1.10	0.50	0.50	-54.5%

SIGNIFICANT CHANGES:

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response and has a 50% FTE PH Nurse II (Preparedness Coordinator) position. The budget reflects a 27.3% decrease due to a State funding cut.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	74,207	141,557	141,557	90.8%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 74,207	\$ 141,557	\$ 141,557	90.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 61,707	\$ 122,057	\$ 122,057	97.8%
SUPPLIES & OPERATIONS	0	12,500	19,500	19,500	56.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 74,207	\$ 141,557	\$ 141,557	90.8%

EMPLOYEES:					
FULL TIME	0.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The Community Care Plan is a case management program for Medicaid recipients who was developed to provide NC with a community-based approach to managing the care of the Medicaid population with an approach that involves identifying individuals that are high cost or high risk and in need of targeted case management. The budget includes funding for two Social Worker II positions as well as operational expenses.

HEALTH - FAMILY PLANNING

General Fund

0105120

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 138,221	\$ 128,000	\$ 132,000	\$ 132,000	3.1%
STATE	214,851	213,892	190,000	190,000	-11.2%
CHARGES & FEES	25,259	28,600	27,600	27,600	-3.5%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	27,604	92,227	0	0	-100.0%
GENERAL FUND	257,915	264,784	357,478	357,478	35.0%
TOTAL	\$ 663,850	\$ 727,503	\$ 707,078	\$ 707,078	-2.8%

EXPENSES:

SALARIES & BENEFITS	\$ 496,309	\$ 536,022	\$ 493,913	\$ 493,913	-7.9%
SUPPLIES & OPERATIONS	167,541	191,481	213,165	213,165	11.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 663,850	\$ 727,503	\$ 707,078	\$ 707,078	-2.8%

EMPLOYEES:

FULL TIME	10.00	10.00	9.25	9.25	-7.5%
PART TIME	0.00	0.00	0.40	0.40	100.0%
TOTAL	10.00	10.00	9.65	9.65	-3.5%

SIGNIFICANT CHANGES:

The Family Planning budget reflects a decrease of 2.8% due primarily to the elimination of 1.25% FTE vacant Physician Extender positions offset by the cost of living adjustment.

HEALTH - HOME HEALTH

General Fund

0105130

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 2,364,498	\$ 2,598,136	\$ 2,545,523	\$ 2,545,523	-2.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	116,970	137,578	85,000	85,000	-38.2%
GENERAL FUND	(260,072)	3,730	0	0	0.0%
TOTAL	\$ 2,221,396	\$ 2,739,444	\$ 2,630,523	\$ 2,630,523	-4.0%

EXPENSES:

SALARIES & BENEFITS	\$ 1,275,904	\$ 1,635,232	\$ 1,530,073	\$ 1,530,073	-6.4%
SUPPLIES & OPERATIONS	945,492	1,104,212	1,100,450	1,100,450	-0.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 2,221,396	\$ 2,739,444	\$ 2,630,523	\$ 2,630,523	-4.0%

EMPLOYEES:

FULL TIME	30.35	27.60	25.60	25.60	-7.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	30.35	27.60	25.60	25.60	-7.2%

SIGNIFICANT CHANGES:

The Home Health budget reflects a decrease of 4.0% primarily due to the deletion of 2 FTE vacant PH Nurse II positions. Currently, caseload is between 265 - 285 patients.

HEALTH - CAP

General Fund

0105135

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 194,863	\$ 169,008	\$ 192,000	\$ 192,000	13.6%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	(12,740)	27,771	17,516	17,516	-36.9%
TOTAL	\$ 182,123	\$ 196,779	\$ 209,516	\$ 209,516	6.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 167,926	\$ 178,679	\$ 187,416	\$ 187,416	4.9%
SUPPLIES & OPERATIONS	14,197	18,100	22,100	22,100	22.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 182,123	\$ 196,779	\$ 209,516	\$ 209,516	6.5%
EMPLOYEES:					
FULL TIME	3.50	3.50	3.50	3.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.50	3.50	3.50	3.50	0.0%

SIGNIFICANT CHANGES:

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded program that offers an alternative to nursing home placement. The budget reflects an increase of 6.5% due primarily to the cost of living adjustment, pay plan increases and inflationary increases in operating expenses. Medicaid revenues reflect a significant increase offset by a decrease in local appropriation.

HEALTH - CHILD SERVICE COORDINATION

General Fund

0105140

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 457,925	\$ 400,796	\$ 391,487	\$ 391,487	-2.3%
STATE	33,174	33,174	33,174	33,174	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	(129,483)	0	0	0	0.0%
TOTAL	\$ 361,616	\$ 433,970	\$ 424,661	\$ 424,661	-2.1%

EXPENSES:

SALARIES & BENEFITS	\$ 333,701	\$ 373,158	\$ 380,711	\$ 380,711	2.0%
SUPPLIES & OPERATIONS	27,915	60,812	43,950	43,950	-27.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 361,616	\$ 433,970	\$ 424,661	\$ 424,661	-2.1%

EMPLOYEES:

FULL TIME	7.30	7.50	7.50	7.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.30	7.50	7.50	7.50	0.0%

SIGNIFICANT CHANGES:

The Child Services Coordination program organizes services and resources to respond to the needs of children and their families. These services include health care, special therapies, child care and counseling. The budget reflects a decrease of 2.1% primarily due to the reallocation of 2 PH Nurse I (Grade 68) positions to Social Worker II (Grade 66) offset by the cost of living adjustment.

HEALTH - IMMUNIZATION ACTION PLAN

General Fund

0105145

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	30,180	30,180	30,180	30,180	0.0%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE	7,711	12,932	11,823	11,823	-8.6%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 37,891	\$ 43,112	\$ 42,003	\$ 42,003	-2.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 37,891	\$ 43,112	\$ 42,003	\$ 42,003	-2.6%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 37,891	\$ 43,112	\$ 42,003	\$ 42,003	-2.6%
EMPLOYEES:					
FULL TIME	0.90	0.90	0.90	0.90	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.90	0.90	0.90	0.90	0.0%

SIGNIFICANT CHANGES:

The Immunization Action program's primary goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children. The 2.6% decrease is a result of a long-term employee resigning and being replaced by an employee at entry level.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	55,196	50,500	50,500	50,500	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(1,925)	2,115	7,281	7,281	244.3%
TOTAL	\$ 53,271	\$ 52,615	\$ 57,781	\$ 57,781	9.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 37,349	\$ 41,115	\$ 42,281	\$ 42,281	2.8%
SUPPLIES & OPERATIONS	15,922	11,500	15,500	15,500	34.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 53,271	\$ 52,615	\$ 57,781	\$ 57,781	9.8%
EMPLOYEES:					
FULL TIME	1.05	1.05	1.05	1.05	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.05	1.05	1.05	1.05	0.0%

SIGNIFICANT CHANGES:

The HIV/Aids program reflects an increase of 9.8% due primarily to the cost of living adjustment as well as an increase in operational expenses, particularly medical supplies.

HEALTH - TUBERCULOSIS

General Fund

0105180

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 4,579	\$ 1,800	\$ 2,500	\$ 2,500	38.9%
STATE	51,294	51,294	51,294	51,294	0.0%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	3,000	0	0	0	0.0%
GENERAL FUND	22,867	34,257	37,862	37,862	10.5%
TOTAL	\$ 81,740	\$ 87,351	\$ 91,656	\$ 91,656	4.9%

EXPENSES:

SALARIES & BENEFITS	\$ 79,222	\$ 84,833	\$ 89,138	\$ 89,138	5.1%
SUPPLIES & OPERATIONS	2,518	2,518	2,518	2,518	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 81,740	\$ 87,351	\$ 91,656	\$ 91,656	4.9%

EMPLOYEES:

FULL TIME	1.50	1.50	1.50	1.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.50	1.50	1.50	0.0%

SIGNIFICANT CHANGES:

The Tuberculosis budget is increasing 4.9% due to cost of living adjustment and pay plan increases.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	41,876	39,904	39,904	39,904	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	10,686	16,106	23,532	23,532	46.1%
TOTAL	\$ 52,562	\$ 56,010	\$ 63,436	\$ 63,436	13.3%

EXPENSES:					
SALARIES & BENEFITS	\$ 40,768	\$ 44,335	\$ 46,754	\$ 46,754	5.5%
SUPPLIES & OPERATIONS	11,794	11,675	16,682	16,682	42.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 52,562	\$ 56,010	\$ 63,436	\$ 63,436	13.3%

EMPLOYEES:					
FULL TIME	0.75	0.75	0.75	0.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.75	0.75	0.75	0.75	0.0%

SIGNIFICANT CHANGES:

The CDC Tuberculosis program is supplemental to the Tuberculosis program and reflects a 13.3% increase due to cost of living adjustment, pay plan increases and inflationary operational expenses. In addition, the cost of chest x-rays for TB patients and contacts has increased significantly for the first time in years.

HEALTH - CARDIOVASCULAR

General Fund

0105195

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	60,911	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(14,944)	0	0	0	0.0%
TOTAL	\$ 45,967	\$ 0	\$ 0	\$ 0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 31,596	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	14,371	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 45,967	\$ 0	\$ 0	\$ 0	0.0%

EMPLOYEES:					
FULL TIME	1.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

Grant funds are no longer available for the Cardiovascular Program.

HEALTH - TEEN TOBACCO USE PREVENTION

General Fund

0105210

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	67,624	80,684	80,684	19.3%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 67,624	\$ 80,684	\$ 80,684	19.3%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 42,277	\$ 43,537	\$ 43,537	3.0%
SUPPLIES & OPERATIONS	0	24,547	36,347	36,347	48.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	800	800	800	0.0%
TOTAL	\$ 0	\$ 67,624	\$ 80,684	\$ 80,684	19.3%

EMPLOYEES:

FULL TIME	0.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The Teen Tobacco Use Prevention Program, funded through the Health and Wellness Trust Fund, is in the second year of a guaranteed period and is designated to focus on discouraging teens from smoking. The budget funds a Health Educator position to work with teens in area high schools as well as operational expenses and a media campaign.

HEALTH - WOMEN, INFANTS & CHILDREN (WIC)

General Fund

0105211

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	350,150	391,732	362,355	362,355	-7.5%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	6,754	49,115	42,242	42,242	-14.0%
TOTAL	\$ 356,904	\$ 440,847	\$ 404,597	\$ 404,597	-8.2%

EXPENSES:

SALARIES & BENEFITS	\$ 345,179	\$ 380,345	\$ 396,012	\$ 396,012	4.1%
SUPPLIES & OPERATIONS	11,725	29,463	8,585	8,585	-70.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	31,039	0	0	-100.0%
TOTAL	\$ 356,904	\$ 440,847	\$ 404,597	\$ 404,597	-8.2%

EMPLOYEES:

FULL TIME	9.00	9.00	9.00	9.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	9.00	9.00	9.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the WIC Program is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. This budget reflects an 8.2% decrease due to the fact that the 2006-07 budget included a one-time mini grant.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	140,275	162,399	143,674	143,674	-11.5%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(10,875)	0	0	0	0.0%
TOTAL	\$ 129,400	\$ 162,399	\$ 143,674	\$ 143,674	-11.5%

EXPENSES:

SALARIES & BENEFITS	106,980	114,805	109,724	109,724	-4.4%
SUPPLIES & OPERATIONS	22,420	37,594	33,950	33,950	-9.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	10,000	0	0	-100.0%
TOTAL	\$ 129,400	\$ 162,399	\$ 143,674	\$ 143,674	-11.5%

EMPLOYEES:

FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The purpose of this program is to reduce infant mortality and morbidity by enhancing the effectiveness of existing maternal and child health activities and introducing new interventions that complement existing strategies. Pregnant women and parenting families are served through outreach, case management and education and training. The budget reflects an 11.5% decrease to the 2006-07 budget including a one-time special allocation.

HEALTH - BREAST AND CERVICAL CANCER

General Fund

0105213

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	43,430	43,000	43,000	43,000	0.0%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	10,375	20,675	10,000	10,000	-51.6%
B&CC RESERVE	4,968	0	0	0	0.0%
GENERAL FUND	(13,983)	0	0	0	0.0%
TOTAL	\$ 44,790	\$ 63,675	\$ 53,000	\$ 53,000	-16.8%

EXPENSES:

SALARIES & BENEFITS	\$ 15,921	\$ 19,608	\$ 17,052	\$ 17,052	-13.0%
SUPPLIES & OPERATIONS	28,869	44,067	35,948	35,948	-18.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 44,790	\$ 63,675	\$ 53,000	\$ 53,000	-16.8%

EMPLOYEES:

FULL TIME	0.50	0.50	0.50	0.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.50	0.50	0.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Breast and Cervical Cancer Control Program is early detection, diagnosis and prevention of breast and cervical cancer and targets women who are considered to be at risk. The budget reflects a decrease of 16.6% due to the Komen grant funding cycle ending at the mid-point in the year.

HEALTH - CHILD HEALTH

General Fund

0105216

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 239,261	\$ 283,400	\$ 175,199	\$ 175,199	-38.2%
STATE	174,063	188,013	174,060	174,060	-7.4%
CHARGES & FEES	4,282	4,600	2,200	2,200	-52.2%
GRANTS	11,000	15,730	15,730	15,730	0.0%
CHILD HEALTH RESERVE	62,670	76,142	163,490	163,490	114.7%
GENERAL FUND	0	0	39,560	39,560	100.0%
TOTAL	\$ 491,276	\$ 567,885	\$ 570,239	\$ 570,239	0.4%

EXPENSES:

SALARIES & BENEFITS	\$ 438,906	\$ 464,556	\$ 491,259	\$ 491,259	5.7%
SUPPLIES & OPERATIONS	41,370	87,599	63,250	63,250	-27.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	11,000	15,730	15,730	15,730	0.0%
TOTAL	\$ 491,276	\$ 567,885	\$ 570,239	\$ 570,239	0.4%

EMPLOYEES:

FULL TIME	9.35	9.35	9.60	9.60	2.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.35	9.35	9.60	9.60	2.7%

SIGNIFICANT CHANGES:

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents. This budget reflects an increase of 0.4% due to the 2007-08 addition of .25 FTE Foreign Language Interpreter II position.

HEALTH - MATERNAL HEALTH

General Fund

0105217

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 695,475	\$ 718,000	\$ 748,405	\$ 748,405	4.2%
STATE	2,000	2,000	2,000	2,000	0.0%
CHARGES & FEES	5,986	5,600	8,000	8,000	42.9%
GRANTS	0	3,000	0	0	-100.0%
MATERNAL HEALTH RESERVE	69,984	151,131	141,150	141,150	-6.6%
TOTAL	\$ 773,445	\$ 879,731	\$ 899,555	\$ 899,555	2.3%

EXPENSES:

SALARIES & BENEFITS	\$ 636,863	\$ 696,626	\$ 727,055	\$ 727,055	4.4%
SUPPLIES & OPERATIONS	136,582	183,105	172,500	172,500	-5.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 773,445	\$ 879,731	\$ 899,555	\$ 899,555	2.3%

EMPLOYEES:

FULL TIME	14.53	14.20	14.25	14.25	0.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	14.53	14.20	14.25	14.25	0.4%

SIGNIFICANT CHANGES:

The Maternal Health Program provides prenatal care, including maternal outreach. A large percentage of the patients served through this program are Hispanic and not Medicaid eligible. This budget reflects a modest increase of 2.3% due primarily to the cost of living adjustment and the addition of 0.05 FTE Foreign Language Interpreter II position.

HEALTH - HEALTH PROMOTION

General Fund

0105218

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	34,757	25,670	25,670	25,670	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	12,674	9,150	8,600	8,600	-6.0%
GENERAL FUND	60,839	111,481	93,828	93,828	-15.8%
TOTAL	\$ 108,270	\$ 146,301	\$ 128,098	\$ 128,098	-12.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 81,341	\$ 86,720	\$ 90,598	\$ 90,598	4.5%
SUPPLIES & OPERATIONS	26,929	59,581	37,500	37,500	-37.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 108,270	\$ 146,301	\$ 128,098	\$ 128,098	-12.4%

EMPLOYEES:					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The Health Promotion budget includes funding for Women's Health Watch, Health Promotion activities, and lab services for Fit for Life (Employee Wellness Program). The budget reflects a decrease of 12.4% primarily in operational expenses.

HEALTH - CHILDHOOD LEAD SCREENING

General Fund

0105219

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	4,450	8,800	5,000	5,000	-43.2%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	25,951	28,330	28,967	28,967	2.2%
TOTAL	\$ 30,401	\$ 37,130	\$ 33,967	\$ 33,967	-8.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 30,401	\$ 32,124	\$ 33,467	\$ 33,467	4.2%
SUPPLIES & OPERATIONS	0	5,006	500	500	-90.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 30,401	\$ 37,130	\$ 33,967	\$ 33,967	-8.5%
EMPLOYEES:					
FULL TIME	0.50	0.50	0.50	0.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.50	0.50	0.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Childhood Lead Screening Program is to identify lead poisoning hazards in houses and day care centers and to assist home owners with abatement procedures. The budget reflects a decrease of 8.5% due to a decrease in operational expense funds.

HEALTH - ENVIRONMENTAL HEALTH

General Fund

0105220

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	20,533	20,180	17,400	17,400	-13.8%
CHARGES & FEES	204,385	199,000	200,000	200,000	0.5%
GENERAL FUND	456,267	546,849	518,037	518,037	-5.3%
TOTAL	\$ 681,185	\$ 766,029	\$ 735,437	\$ 735,437	-4.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 618,508	\$ 685,044	\$ 654,964	\$ 654,964	-4.4%
SUPPLIES & OPERATIONS	62,677	80,985	80,473	80,473	-0.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 681,185	\$ 766,029	\$ 735,437	\$ 735,437	-4.0%
EMPLOYEES:					
FULL TIME	12.50	12.50	10.50	10.50	-16.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	12.50	12.50	10.50	10.50	-16.0%

SIGNIFICANT CHANGES:

The purpose of the Environmental Health Program is to protect the public's health through educational activities and enforcement of all rules, regulations and ordinances relating to environmental health. The budget reflects a 4% decrease due to the elimination of 1 vacant Office Assistant III position and the transfer of 1 Office Assistant IV position to the Planning Department budget.

HEALTH - DIABETIC CARE

General Fund

0105222

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	2,000	0	0	-100.0%
CHARGES & FEES	0	100	100	100	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	675	1,400	1,400	1,400	0.0%
TOTAL	\$ 675	\$ 3,500	\$ 1,500	\$ 1,500	-57.1%
EXPENSES:					
SUPPLIES & OPERATIONS	675	1,500	1,500	1,500	0.0%
CONTRACTS & GRANTS	0	2,000	0	0	-100.0%
TOTAL	\$ 675	\$ 3,500	\$ 1,500	\$ 1,500	-57.1%

SIGNIFICANT CHANGES:

The Diabetic Care Project focuses on improving diabetic care for Nash County residents by allowing the Health Department to offer the services of a Diabetes Educator to assist diabetic residents in managing their disease. The budget reflects a 57.1% decrease due to the 2006-07 budget including a one-time grant.

HEALTH - COMMUNICABLE DISEASE

General Fund

0105225

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 27,455	\$ 30,000	\$ 25,000	\$ 25,000	-16.7%
STATE	4,196	4,196	4,196	4,196	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	29,117	20,000	12,000	12,000	-40.0%
COMM. DISEASE RESERVE	5,174	10,000	10,000	10,000	0.0%
GENERAL FUND	0	16,787	28,949	28,949	72.4%
TOTAL	\$ 65,942	\$ 80,983	\$ 80,145	\$ 80,145	-1.0%

EXPENSES:

SALARIES & BENEFITS	\$ 47,396	\$ 50,770	\$ 52,745	\$ 52,745	3.9%
SUPPLIES & OPERATIONS	18,546	30,213	27,400	27,400	-9.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 65,942	\$ 80,983	\$ 80,145	\$ 80,145	-1.0%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as preventable childhood diseases, sexually transmitted diseases, AIDS, TB, hepatitis, etc. This budget reflects a 1% decrease due to lower operational expenses offset by the cost of living adjustment and pay plan increases.

SOCIAL SERVICES*General Fund**Summary*

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 8,024,550	\$ 8,545,306	\$ 8,460,599	\$ 8,454,044	-1.1%
STATE	1,257,329	1,277,409	1,333,064	1,332,963	4.3%
CHARGES & FEES	38,540	41,599	43,616	43,616	4.8%
GENERAL FUND	8,906,823	10,208,308	10,719,773	10,317,452	1.1%
TOTAL	\$ 18,227,242	\$ 20,072,622	\$ 20,557,052	\$ 20,148,075	0.4%

EXPENSES:

SALARIES & BENEFITS	\$ 7,666,486	\$ 8,405,657	\$ 8,735,062	\$ 8,735,062	3.9%
SUPPLIES & OPERATIONS	445,546	575,049	606,195	592,780	3.1%
DSS PAYMENTS	9,802,598	10,677,055	10,828,804	10,433,242	-2.3%
DSS SERVICES	267,745	386,911	359,791	359,791	-7.0%
CAPITAL OUTLAY	25,000	17,000	12,000	12,000	-29.4%
CONTRACTS & GRANTS	19,867	10,950	15,200	15,200	38.8%
TOTAL	\$ 18,227,242	\$ 20,072,622	\$ 20,557,052	\$ 20,148,075	0.4%

EMPLOYEES:

FULL TIME	158.00	162.50	162.50	162.50	0.0%
PART TIME	1.50	0.50	0.50	0.50	0.0%
TOTAL	159.50	163.00	163.00	163.00	0.0%

SIGNIFICANT CHANGES:

The overall Social Services budget increased by \$75,453 for 2007-2008 or 0.4%. The budget includes cost of living, pay plan and insurance increases as well as a reclassification designated by State Personnel. In 2007-08, County funding required for Social Services programs increased by \$109,144.

SOCIAL SERVICES - GENERAL

General Fund

0105510

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 3,032,583	\$ 3,282,509	\$ 3,295,289	\$ 3,290,090	0.2%
STATE	397,395	388,754	398,580	398,479	2.5%
CHARGES & FEES	35,260	36,099	37,616	37,616	4.2%
GENERAL FUND	3,389,107	3,967,565	4,187,182	4,179,067	5.3%
TOTAL	\$ 6,854,345	\$ 7,674,927	\$ 7,918,667	\$ 7,905,252	3.0%

EXPENSES:

SALARIES & BENEFITS	\$ 6,194,577	\$ 6,853,874	\$ 7,123,063	\$ 7,123,063	3.9%
SUPPLIES & OPERATIONS	439,085	566,392	599,005	585,590	3.4%
DSS SERVICES	176,216	227,061	169,599	169,599	-25.3%
CAPITAL OUTLAY	25,000	17,000	12,000	12,000	-29.4%
CONTRACTS & GRANTS	19,467	10,600	15,000	15,000	41.5%
TOTAL	\$ 6,854,345	\$ 7,674,927	\$ 7,918,667	\$ 7,905,252	3.0%

EMPLOYEES:

FULL TIME	127.25	131.84	132.00	132.00	0.1%
PART TIME	1.50	0.50	0.50	0.50	0.0%
TOTAL	128.75	132.34	132.50	132.50	0.1%

SIGNIFICANT CHANGES:

General Social Services increased 3.0% for 2007-08. This reflects the cost of living adjustment, pay plan increases, increased insurance costs for workers compensation, and three positions reclassified from State Personnel.

SOCIAL SERVICES - IV-D

General Fund

0105515

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 1,154,315	\$ 1,225,548	\$ 1,170,318	\$ 1,168,962	-4.6%
STATE	0	0	0	0	0.0%
CHARGES & FEES	811	3,000	3,000	3,000	0.0%
GENERAL FUND	(143,446)	(160,499)	(58,052)	(56,696)	-64.7%
TOTAL	\$ 1,011,680	\$ 1,068,049	\$ 1,115,266	\$ 1,115,266	4.4%

EXPENSES:

SALARIES & BENEFITS	\$ 1,007,545	\$ 1,058,819	\$ 1,106,986	\$ 1,106,986	4.5%
SUPPLIES & OPERATIONS	1,221	2,250	2,300	2,300	2.2%
DSS SERVICES	2,914	6,980	5,980	5,980	-14.3%
TOTAL	\$ 1,011,680	\$ 1,068,049	\$ 1,115,266	\$ 1,115,266	4.4%

EMPLOYEES:

FULL TIME	21.00	21.00	21.00	21.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	21.00	21.00	21.00	21.00	0.0%

SIGNIFICANT CHANGES:

IV-D budget has an overall increase of 4.4% due to cost of living and pay plan increases.

SOCIAL SERVICES - WORK FIRST

General Fund

0105520

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 988,955	\$ 1,043,048	\$ 1,084,262	\$ 1,084,262	4.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(487,964)	(453,733)	(455,020)	(455,020)	170.0%
TOTAL	\$ 500,991	\$ 589,315	\$ 629,242	\$ 629,242	6.8%

EXPENSES:

SALARIES & BENEFITS	\$ 422,977	\$ 454,445	\$ 474,330	\$ 474,330	4.4%
SUPPLIES & OPERATIONS	940	1,800	1,500	1,500	-16.7%
DSS SERVICES	77,074	133,070	153,412	153,412	15.3%
TOTAL	\$ 500,991	\$ 589,315	\$ 629,242	\$ 629,242	6.8%

EMPLOYEES:

FULL TIME	9.00	9.00	9.00	9.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	9.00	9.00	9.00	0.0%

SIGNIFICANT CHANGES:

The Work First budget reflects a 6.8% increase due to cost of living adjustment, pay plan increases, and client transportation cost.

SOCIAL SERVICES - OTHER

General Fund

0105525

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 2,848,697	\$ 2,994,201	\$ 2,910,730	\$ 2,910,730	-2.8%
STATE	821,268	852,426	905,985	905,985	6.3%
CHARGES & FEES	2,469	2,500	3,000	3,000	20.0%
GENERAL FUND	6,130,164	6,827,928	7,009,089	6,613,527	-3.1%
TOTAL	\$ 9,802,598	\$ 10,677,055	\$ 10,828,804	\$ 10,433,242	-2.3%

EXPENSES:

MEDICAID PAYMENTS	5,005,313	5,788,955	6,055,562	5,660,000	-2.2%
CHILD CARE/DEV. PMTS	3,504,796	3,329,286	3,297,147	3,297,147	-1.0%
SPECIAL ASSISTANCE TO ADULT	883,678	923,001	923,167	923,167	0.0%
DSS PAYMENTS & PROGRAMS	408,811	635,813	552,928	552,928	-13.0%
TOTAL	\$ 9,802,598	\$ 10,677,055	\$ 10,828,804	\$ 10,433,242	-2.3%

SIGNIFICANT CHANGES:

Social Services Other is decreasing 2.3% primarily due to \$128,955 decrease in Medicaid, including Medicaid Transportation.

SOCIAL SERVICES - JCPC-CCAP

General Fund

0105530

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	0	\$ 0	\$ 0	0.0%
STATE	38,666	36,229	28,499	28,499	-21.3%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	7,421	7,247	5,774	5,774	-20.3%
TOTAL	\$ 46,087	\$ 43,476	\$ 34,273	\$ 34,273	-21.2%

EXPENSES:

SALARIES & BENEFITS	\$ 41,387	\$ 38,519	\$ 30,683	\$ 30,683	-20.3%
SUPPLIES & OPERATIONS	4,300	4,607	3,390	3,390	-26.4%
CONTRACTS AND GRANTS	400	350	200	200	-42.9%
TOTAL	\$ 46,087	\$ 43,476	\$ 34,273	\$ 34,273	-21.2%

EMPLOYEES:

FULL TIME	0.75	0.66	0.50	0.50	-24.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.75	0.66	0.50	0.50	-24.2%

SIGNIFICANT CHANGES:

JCPC-CCAP is decreasing 21.2% due to a reduction in the JCPC grant.

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION *General Fund* 0105535

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	11,541	19,800	30,800	30,800	55.6%
TOTAL	\$ 11,541	\$ 19,800	\$ 30,800	\$ 30,800	55.6%

EXPENSES:					
FOSTER CHILDREN	\$ 3,620	\$ 10,000	\$ 15,000	\$ 15,000	50.0%
GENERAL ASSISTANCE	2,041	2,000	2,000	2,000	0.0%
PAUPER BURIALS	900	2,732	3,000	3,000	9.8%
OTHER DSS SERVICES	645	1,800	7,800	7,800	333.3%
SPECIAL CHILDREN ADOPTION	4,335	3,268	3,000	3,000	-8.2%
TOTAL	\$ 11,541	\$ 19,800	\$ 30,800	\$ 30,800	55.6%

SIGNIFICANT CHANGES:

County Only Participation is increasing 55.6% due to additional funding for unmet needs of Adult Services Guardianship and Adult Protective Service clients. Foster Children increased to provide board and clothing payments for foster children who are not eligible for IVE or State funds.

OTHER HUMAN SERVICES*General Fund**Summary*

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
LOCAL	\$ 1,138	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
STATE	861,812	923,151	895,200	895,200	-3.0%
CHARGES & FEES	42,496	51,540	51,390	51,390	-0.3%
GENERAL FUND	765,364	847,189	962,195	876,045	3.4%
TOTAL	\$ 1,670,810	\$ 1,824,380	\$ 1,911,285	\$ 1,825,135	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 109,527	\$ 128,197	\$ 107,097	\$ 107,097	-16.5%
SUPPLIES & OPERATIONS	66,799	81,445	79,627	79,627	-2.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	1,494,484	1,614,738	1,724,561	1,638,411	1.5%
TOTAL	\$ 1,670,810	\$ 1,824,380	\$ 1,911,285	\$ 1,825,135	0.0%

EMPLOYEES:

FULL TIME	2.50	2.50	2.00	2.00	-20.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.50	2.50	2.00	2.00	-20.0%

SIGNIFICANT CHANGES:

Nash County receives certain grants and provides additional local funding for various outside agencies providing other human services. These include the Juvenile Justice Program, the Home and Community Care Block Grant Program, Mental Health, Veterans Services and Aging/Senior Center and other Local Human Services. Nash County contributions to these agencies has increased overall by only 0.04% or \$755 for 2007-2008. Most positions are grant funded.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FAMILY PRESERVATION	\$ 51,489	\$ 56,637	\$ 56,987	\$ 56,987	0.6%
EMERGENCY PLACEMENT	11,359	12,166	0	0	-100.0%
IMPACT PLUS	41,812	44,620	47,877	47,877	7.3%
JCPC COUNCIL	5,915	5,915	7,000	7,000	18.3%
RESOLVE	31,242	31,242	32,458	32,458	3.9%
TRI-COUNTY GROUP HOME	29,205	39,000	39,000	39,000	0.0%
OJJ TEEN COURT	0	20,000	33,988	33,988	69.9%
TWIN COUNTY CHALLENGE	36,121	0	0	0	0.0%
GENERAL FUND	41,337	41,337	42,062	42,062	1.8%
TOTAL	\$ 248,480	\$ 250,917	\$ 259,372	\$ 259,372	3.4%

EXPENSES:

FAMILY PRESERVATION	\$ 62,064	\$ 67,964	\$ 68,384	\$ 68,384	0.6%
EMERGENCY PLACEMENT	13,695	14,599	0	0	-100.0%
IMPACT PLUS	50,400	53,544	57,452	57,452	7.3%
JCPC COUNCIL	5,915	5,915	7,000	7,000	18.3%
OJJ RESOLVE	37,660	37,490	38,950	38,950	3.9%
TRI-COUNTY GROUP HOME	35,205	46,800	46,800	46,800	0.0%
OJJ TEEN COURT	0	24,000	40,786	40,786	69.9%
TWIN COUNTY CHALLENGE	43,541	605	0	0	-100.0%
TOTAL	\$ 248,480	\$ 250,917	\$ 259,372	\$ 259,372	3.4%

SIGNIFICANT CHANGES:

The Juvenile Justice Program is funded primarily by the state with a 20% local match. These programs are intended to aid children in a variety of ways. Some of these programs have other sources of funds and provide their own local 20% match while others request the local match from Nash County. Funding is subject to change as final numbers for 2007-08 are not yet available. Estimates are used for this document to be revised when notification is received.

MENTAL HEALTH

General Fund

0105310

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
ABC MIXED BEVERAGE TAX	29,855	25,000	25,000	25,000	0.0%
GENERAL FUND	353,316	358,316	450,355	368,705	2.9%
TOTAL	\$ 383,171	\$ 383,316	\$ 475,355	\$ 393,705	2.7%

EXPENSES:

MENTAL HEALTH CENTER	\$ 346,316	\$ 346,316	\$ 438,355	\$ 356,705	3.0%
ALCOHOLIC REHABILITATION	29,855	30,000	30,000	30,000	0.0%
CHRISTIAN FELLOWSHIP	7,000	7,000	7,000	7,000	0.0%
SCC GRANT	0	0	0	0	0.0%
TOTAL	\$ 383,171	\$ 383,316	\$ 475,355	\$ 393,705	2.7%

SIGNIFICANT CHANGES:

Nash and Edgecombe Counties are served jointly by the Nash-Edgecombe Mental Health Authority. Each County provides local support for the Authority. A portion of the ABC mixed beverage tax is also required to be paid to the Mental Health Authority for alcohol rehabilitation. Funding for 2007-08 reflects a 2.7% overall increase due to a 3.0% or \$10,389 increase to Edgecombe Nash Mental Health.

HOME & COMMUNITY CARE BLOCK GRANT

General Fund

0105330

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
MEALS ON WHEELS	\$ 42,826	\$ 51,366	\$ 51,366	\$ 51,366	0.0%
WRIGHTS CENTER	73,930	85,988	85,988	85,988	0.0%
SENIOR CENTER OPERATION	59,087	36,586	36,586	36,586	0.0%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	22,205	30,487	30,487	30,487	0.0%
HOME DELIVERED MEALS	100,949	123,796	123,796	123,796	0.0%
TRANSPORTATION	10,476	12,845	12,845	12,845	0.0%
MEDICAL TRANSPORTATION	17,348	19,218	19,218	19,218	0.0%
RESPIRE SERVICES	0	13,465	13,465	13,465	0.0%
OPTION A	203,619	222,296	222,296	222,296	0.0%
OPTION B	59,926	54,843	54,843	54,843	0.0%
CHARGES & FEES	11,800	12,480	11,890	11,890	-4.7%
GENERAL FUND	12,695	24,554	24,554	24,554	0.0%
TOTAL	\$ 614,861	\$ 687,924	\$ 687,334	\$ 687,334	-0.1%

EXPENSES:

MEALS ON WHEELS	\$ 42,826	\$ 51,366	\$ 51,366	\$ 51,366	0.0%
WRIGHTS CENTER	73,930	85,988	85,988	85,988	0.0%
SENIOR CENTER OPERATION	59,027	36,586	36,586	36,586	0.0%
HOLD ACCOUNT	0	500	0	0	-100.0%
SR CTR CONGREGATE NUTR	23,168	33,436	33,436	33,436	0.0%
HOME DELIVERED MEALS	108,822	135,745	135,745	135,745	0.0%
TRANSPORTATION	10,955	14,272	14,272	14,272	0.0%
MEDICAL TRANSPORTATION	19,087	21,353	21,353	21,353	0.0%
COST SHARE	11,440	11,980	11,890	11,890	-0.8%
RESPIRE SERVICES	0	13,465	13,465	13,465	0.0%
HCCBG - DSS	21,808	25,147	25,147	25,147	0.0%
OPTION A SERVICES	182,861	197,149	197,149	197,149	0.0%
OPTION B SERVICES	60,937	60,937	60,937	60,937	0.0%
TOTAL	\$ 614,861	\$ 687,924	\$ 687,334	\$ 687,334	-0.1%

SIGNIFICANT CHANGES:

Funding for HCCBG is subject to change as final numbers for 2007-08 are not yet available. Estimates are used for this document to be revised when notification is received.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
LOCAL	1,138	2,500	2,500	2,500	0.0%
CHARGES & FEES	28,091	36,560	38,500	38,500	5.3%
GENERAL FUND	138,966	151,232	161,724	161,724	6.9%
TOTAL	\$ 168,195	\$ 190,292	\$ 202,724	\$ 202,724	6.5%

EXPENSES:					
SALARIES & BENEFITS	\$ 93,142	\$ 99,477	\$ 107,097	\$ 107,097	7.7%
SUPPLIES & OPERATIONS	66,784	79,153	79,627	79,627	0.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	8,269	11,662	16,000	16,000	37.2%
TOTAL	\$ 168,195	\$ 190,292	\$ 202,724	\$ 202,724	6.5%

EMPLOYEES:					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The Aging Budget shows an overall increase of 6.5% or \$12,432 due, in part, to cost of living adjustment and pay plan increases. Operational expenditures includes the Ensure Program, which is reimbursed to the County through the product sales, and meals purchased for other agencies, which is also reimbursed to the County.

AGING DEPARTMENT GRANTS

General Fund

0105813

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	17,200	16,347	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	1	0	0	0	0.0%
TOTAL	\$ 17,201	\$ 16,347	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 5,162	\$ 13,847	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	0	1,500	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	12,039	1,000	0	0	-100.0%
TOTAL	\$ 17,201	\$ 16,347	\$ 0	\$ 0	-100.0%

SIGNIFICANT CHANGES:

Aging Department Grants expired 2006-2007. No acknowledgement for future funding had been received at time of printing.

SENIOR CENTER - CAREGIVER GRANT

General Fund

0105814

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	15,248	19,334	0	0	-100.0%
CHARGES & FEES	250	1,500	0	0	-100.0%
GENERAL FUND	(249)	250	0	0	0.0%
TOTAL	\$ 15,249	\$ 21,084	\$ 0	\$ 0	-100.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 11,223	\$ 14,873	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	15	792	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	4,011	5,419	0	0	-100.0%
TOTAL	\$ 15,249	\$ 21,084	\$ 0	\$ 0	-100.0%

EMPLOYEES:					
FULL TIME	0.50	0.50	0.00	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.50	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The Caregiver Grant expired 2006-2007. No acknowledgement for future funding had been received at time of printing.

VETERANS SERVICES*General Fund**0105820*

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	2,000	2,000	2,000	2,000	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	44,669	48,000	48,500	48,500	1.0%
TOTAL	\$ 46,669	\$ 50,000	\$ 50,500	\$ 50,500	1.0%

EXPENSES:

CONTRACTS & GRANTS	46,669	50,000	50,500	50,500	1.0%
TOTAL	\$ 46,669	\$ 50,000	\$ 50,500	\$ 50,500	1.0%

SIGNIFICANT CHANGES:

Nash County shares in the expense of a veterans officer employed by Edgecombe County. Each year Nash County is billed by Edgecombe County for a portion of the actual cost of this office based on the pro-rata portion of assistance provided to veterans in Nash County. Funding increased by a modest 1% for 2007-08. Nash County funds approximately 50% of the costs.

LOCAL HUMAN SERVICES

General Fund

0105890

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	2,355	1,000	1,000	1,000	0.0%
GENERAL FUND	174,629	223,500	235,000	230,500	3.1%
TOTAL	\$ 176,984	\$ 224,500	\$ 236,000	\$ 231,500	3.1%

EXPENSES:

CONTRIBUTIONS	\$ 2,525	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
TRI-COUNTY	42,000	42,000	42,000	42,000	0.0%
JUDICIAL RESOURCES	10,000	10,000	10,000	10,000	0.0%
MY SISTERS HOUSE	10,000	10,000	12,000	12,000	20.0%
BEAVER CONTROL	40,700	64,000	64,000	64,000	0.0%
ARTS COUNCIL	20,000	30,000	31,500	30,000	0.0%
BOYS & GIRLS CLUB	15,000	15,000	20,000	17,000	13.3%
HOUSE THE CHILDREN	25,000	30,000	30,000	30,000	0.0%
DEPC	10,000	10,000	10,000	10,000	0.0%
EASTERN NC MEDIATION CENTE	0	5,000	5,000	5,000	100.0%
UNITED WAY	1,759	2,000	500	500	-75.0%
IMPERIAL CENTER	0	0	3,000	3,000	100.0%
TOWNS CENTENNIAL	0	0	1,500	1,500	100.0%
TOTAL	\$ 176,984	\$ 224,500	\$ 236,000	\$ 231,500	3.1%

SIGNIFICANT CHANGES:

Funding for outside agencies in Local Human Services increased overall by 3.1% for the 2007-2008 fiscal year due to the addition of \$3,000 for Imperial Center and \$1,500 to Towns of Middlesex and Bailey for Centennial Celebrations and \$2,000 increases to My Sisters House and Boys and Girls Club. Contributions is a general account used for miscellaneous requests. United Way is for costs associated with the annual campaign among county employees.

CULTURAL**General Fund****Summary**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	222,013	222,840	157,781	157,781	-29.2%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	13,400	13,400	100.0%
GENERAL FUND	854,700	976,816	1,132,072	1,054,768	8.0%
TOTAL	\$ 1,076,713	\$ 1,199,656	\$ 1,303,253	\$ 1,225,949	2.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 38,545	\$ 112,220	\$ 80,323	108.4%
SUPPLIES & OPERATIONS	854,700	938,271	1,014,252	987,845	5.3%
CAPITAL OUTLAY	0	0	19,000	0	0.0%
CONTRACTS & GRANTS	222,013	222,840	157,781	157,781	-29.2%
TOTAL	\$ 1,076,713	\$ 1,199,656	\$ 1,303,253	\$ 1,225,949	2.2%
EMPLOYEES:					
FULL TIME	0.00	1.00	2.00	2.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	1.00	2.00	2.00	100.0%

SIGNIFICANT CHANGES:

Cultural activities increased 2.2% for 2007-08 due to adding a Recreation Program Supervisor to work in organizing the new recreation programs and parks as they come online. Library funding through state grants decreased for the coming year by 29.2%.

LIBRARIES

General Fund

0106110

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	222,013	222,840	157,781	157,781	-29.2%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	854,700	876,816	925,152	922,345	5.2%
TOTAL	\$ 1,076,713	\$ 1,099,656	\$ 1,082,933	\$ 1,080,126	-1.8%
EXPENSES:					
BRASWELL LIBRARY - LOCAL	\$ 789,462	\$ 806,578	\$ 838,745	\$ 838,745	4.0%
BRASWELL LIBRARY - SUPP	7,738	7,738	0	0	-100.0%
BRASWELL LIBRARY - GRANTS	222,013	222,840	157,781	157,781	-29.2%
BAILEY LIBRARY	11,500	12,500	15,057	13,000	4.0%
SPRING HOPE LIBRARY	11,500	12,500	13,000	13,000	4.0%
NASHVILLE LIBRARY	11,500	12,500	13,250	13,000	4.0%
MIDDLESEX LIBRARY	11,500	12,500	13,500	13,000	4.0%
WHITAKERS LIBRARY	11,500	12,500	13,000	13,000	4.0%
AUTOMATION - BAILEY	0	0	6,400	6,400	100.0%
AUTOMATION - SPRING HOPE	0	0	12,200	12,200	100.0%
TOTAL	\$ 1,076,713	\$ 1,099,656	\$ 1,082,933	\$ 1,080,126	-1.8%

SIGNIFICANT CHANGES:

Library services funded by the county include the Braswell Memorial Library in Rocky Mount and libraries in five towns throughout the county. Nash County provides direct local support as well as funds granted to Nash County by the North Carolina State Library. Total funding reflects a 1.8% decrease due to three State funded LTSA Planning Grants totaling \$65,059 in 2006-07. Included in 2007-08 is the State Library Grant for \$157,781. Local funding for libraries increased overall by 6.1% or \$53,267 which includes \$6,400 for Bailey Library and \$12,200 for Spring Hope Library to assist in library automation expenses.

RECREATION*General Fund*

0106120

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	13,400	13,400	100.0%
GENERAL FUND	0	100,000	206,920	132,423	32.4%
TOTAL	\$ 0	\$ 100,000	\$ 220,320	\$ 145,823	45.8%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 38,545	\$ 112,220	\$ 80,323	108.4%
SUPPLIES & OPERATIONS	0	61,455	89,100	65,500	6.6%
CAPITAL OUTLAY	0	0	19,000	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 100,000	\$ 220,320	\$ 145,823	45.8%

EMPLOYEES:					
FULL TIME	0.00	1.00	2.00	2.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	1.00	2.00	2.00	100.0%

SIGNIFICANT CHANGES:

The Recreation Department, created in 2006-07, shows a 45.8% increase in 2007-08 due to the program operating only part of the year in 2006-07. Salaries and benefits increased due to the addition of 1 new Recreation Program Supervisor position. This position is budgeted in 2007-08 for only ten months starting September 1, 2007.

EDUCATION

General Fund

0105910

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	2,707,610	2,700,000	3,040,000	3,040,000	12.6%
GENERAL FUND	19,448,790	18,895,644	21,003,521	19,247,008	1.9%
TOTAL	\$ 22,156,400	\$ 21,595,644	\$ 24,043,521	\$ 22,287,008	3.2%
EXPENSES:					
NASH ROCKY MOUNT CURRENT	\$ 19,053,900	\$ 18,253,900	\$ 18,801,517	\$ 18,801,517	3.0%
NASH ROCKY MOUNT CAPITAL	1,650,000	1,796,744	1,814,741	1,814,741	1.0%
COMMUNITY COLLEGE CURRENT	1,400,000	1,525,000	1,833,003	1,570,750	3.0%
COMMUNITY COLLEGE CAPITAL	52,500	20,000	1,594,260	100,000	400.0%
TOTAL	\$ 22,156,400	\$ 21,595,644	\$ 24,043,521	\$ 22,287,008	3.2%

SIGNIFICANT CHANGES:

Nash County provides education funding to the Nash-Rocky Mount Public Schools and the Nash Community College. Nash Rocky Mount current expense shows a 3.0% increase of \$547,617 while capital expense is increasing 1.0% or \$17,997. Nash Community College Funding current expense also reflects a 3.0% increase of \$45,750 in 2007-08 and capital expense is increasing 400.0% or \$80,000.

DEBT SERVICE

General Fund

0109110

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	3,438,046	3,822,479	3,797,739	3,797,739	-0.6%
TOTAL	\$ 3,438,046	\$ 3,822,479	\$ 3,797,739	\$ 3,797,739	-0.6%

EXPENSES:

SOFTWARE-TAX, PLANNING, UTILITY	0	225,796	215,882	215,882	-4.4%
JAIL/COLLEGE ADDITION	745,629	745,629	745,630	745,630	0.0%
GTP LAND PURCHASE	177,522	177,522	177,522	177,522	0.0%
LIBRARY	314,491	304,570	294,648	294,648	-3.3%
NASH CENTRAL HIGH FINANCING	916,090	887,245	858,399	858,399	-3.3%
BODDIE PROPERTY	27,500	26,250	0	0	-100.0%
CERTIFICATES OF PARTICIPATION	1,095,244	1,070,628	1,045,028	1,045,028	-2.4%
REGISTER OF DEEDS CONVERSION	77,138	0	0	0	0.0%
ELECTRONIC MEDICAL RECORDS	84,432	82,143	0	0	-100.0%
EASTERN REGIONAL	0	110,630	110,631	110,631	0.0%
MIDDLESEX PROPERTY	0	0	155,813	155,813	100.0%
EMS DATA	0	72,185	72,186	72,186	0.0%
SHELL BUILDING INTEREST	0	119,881	122,000	122,000	1.8%
TOTAL	\$ 3,438,046	\$ 3,822,479	\$ 3,797,739	\$ 3,797,739	-0.6%

SIGNIFICANT CHANGES:

Debt Schedule	Term (Years)	Amount	Final Payment
1 - GTP Land Purchase-Whitakers Park	10	\$ 1,465,900	March 2009
2 - New Library	10	\$ 2,684,000	May 2010
3 - Eastern Regional - Land	5	\$ 499,500	September 2010
4 - Software - Tax, Utility, Planning	5	\$ 972,000	February 2011
5 - EMS Data	5	\$ 320,280	April 2011
6 - Jail/College Addition	15	\$ 8,000,000	March 2012
7 - New High School	15	\$ 9,000,000	November 2015
8 - Certificates of Participation	Multiple	\$ 15,452,265	June 2024
9 - Middlesex Property	15	\$ 1,500,000	Not Yet Financed

OTHER PROGRAMS**General Fund****Summary**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
GENERAL FUND	\$ 50,000	\$ 200,000	\$ 150,000	\$ 150,000	-25.0%
TOTAL	\$ 50,000	\$ 200,000	\$ 150,000	\$ 150,000	-25.0%
EXPENSES:					
TRANSFER TO OTHER FUNDS	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	-50.0%
CONTINGENCY	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
TOTAL	\$ 50,000	\$ 200,000	\$ 150,000	\$ 150,000	-25.0%

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency and Transfers to other funds from the General Fund. Contingency holds \$100,000 to cover unexpected and unbudgeted needs and transfer of \$50,000 is for the Revaluation which is scheduled for 2009.

CONTINGENCY*General Fund*

0109400

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
CONTINGENCY	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
TOTAL	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
EXPENSES:					
CONTINGENCY	0	100,000	100,000	100,000	0.0%
TOTAL	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%

SIGNIFICANT CHANGES:

Reserves of \$100,000 are budgeted for unexpected needs in 2007-2008. Board of Commissioner approval is required for use of Contingency Funds.

TRANSFER TO OTHER FUNDS*General Fund*

0109500

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
GENERAL FUND	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	-50.0%
TOTAL	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	-50.0%
EXPENSES:					
TO CDBG BLOOMER HILL	0	50,000	0	0	-100.0%
TO CAPITAL RESERVE	0	0	0	0	0.0%
TO FARMERS MARKET	0	0	0	0	0.0%
TO REVALUATION FUND	50,000	50,000	50,000	50,000	0.0%
TOTAL	\$ 50,000	\$ 100,000	\$ 50,000	\$ 50,000	-50.0%

SIGNIFICANT CHANGES:

The next county property revaluation takes place in 2009. State statutes require annual funding in preparation for the revaluation; \$50,000 will be transferred for this purpose.

SPECIAL REVENUE**Summary**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 44,056	\$ 0	\$ 0	\$ 0	0.0%
STATE	143,600	179,654	179,654	179,654	0.0%
E911 CHARGES	349,919	330,000	335,000	335,000	1.5%
FIRE TAXES	1,832,680	1,863,286	2,077,304	2,077,304	11.5%
INTEREST INCOME	169,971	0	0	0	0.0%
MISCELLANEOUS	4,664	0	0	0	0.0%
FUND BALANCE	260,024	532,749	813,953	813,953	52.8%
GENERAL FUND	50,000	456,000	480,000	480,000	5.3%
TOTAL	\$ 2,854,914	\$ 3,361,689	\$ 3,885,911	\$ 3,885,911	15.6%

EXPENSES:

SALARIES & BENEFITS	\$ 65,297	\$ 186,129	\$ 239,397	\$ 239,397	28.6%
SUPPLIES & OPERATIONS	278,958	803,845	778,193	778,193	-3.2%
CAPITAL OUTLAY	576,771	234,150	533,600	533,600	127.9%
CONTRACTS & GRANTS	116,290	209,654	209,654	209,654	0.0%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	0	0	0	0.0%
FIRE SERVICES	1,817,598	1,927,911	2,125,067	2,125,067	10.2%
TOTAL	\$ 2,854,914	\$ 3,361,689	\$ 3,885,911	\$ 3,885,911	15.6%

EMPLOYEES:

FULL TIME	1.30	2.30	3.05	3.05	32.6%
PART TIME	0.00	1.41	0.66	0.66	0.0%
TOTAL	1.30	3.71	3.71	3.71	0.0%

SIGNIFICANT CHANGES:

Nash County has various special revenue funds separate from the primary general fund. These funds account for such things as fire tax revenues, the revaluation of property values, E-911 surcharges fees and Sheriff controlled substance funds. The overall cost of all special revenue funds increased 15.6% for 2007-2008. The following pages explain each fund and changes for next year.

ECONOMIC DEVELOPMENT FUND

Fund 022

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
RURAL CENTER WHITAKERS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
INTEREST	15,795	0	0	0	0.0%
FUND BALANCE	(15,795)	45,000	45,000	45,000	0.0%
TOTAL	\$ 0	\$ 45,000	\$ 45,000	\$ 45,000	0.0%

EXPENSES:

INCENTIVES	\$ 0	\$ 45,000	\$ 45,000	\$ 45,000	0.0%
INTERCHANGE STUDY	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 45,000	\$ 45,000	\$ 45,000	0.0%

SIGNIFICANT CHANGES:

In 2007-08 studies are planned to continue for three interchanges along Interstate 95, Sandy Cross, Hickory and Highway 97. These are market and land use studies to identify restraints and opportunities.

E-911 FUND**Fund 025**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
E911 CHARGES	\$ 219,809	\$ 220,000	\$ 220,000	\$ 220,000	0.0%
WIRELESS CHARGES	130,110	110,000	115,000	115,000	4.5%
INTEREST	87,767	0	0	0	0.0%
FUND BALANCE	362,722	224,724	501,990	501,990	123.4%
TOTAL	\$ 800,408	\$ 554,724	\$ 836,990	\$ 836,990	50.9%

EXPENSES:

SALARIES & BENEFITS	\$ 65,297	\$ 68,677	\$ 72,567	\$ 72,567	5.7%
SUPPLIES & OPERATIONS	263,440	258,397	300,823	300,823	16.4%
CAPITAL OUTLAY	471,671	227,650	463,600	463,600	103.6%
RESERVE	0	0	0	0	0.0%
TOTAL	\$ 800,408	\$ 554,724	\$ 836,990	\$ 836,990	50.9%

EMPLOYEES:

FULL TIME	1.30	1.30	1.30	1.30	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.30	1.30	1.30	1.30	0.0%

SIGNIFICANT CHANGES:

The Enhanced 911 fund was established to account for the funds received from the E-911 telephone surcharges. In addition to E-911 surcharges, wireless E-911 charges are being collected. This budget increased by 50.9% attributable to replacing the combined 911 phone and radio system in 2007-08. Funds to cover this \$460,000 will be paid from E911 Reserves.

CONTROLLED SUBSTANCE FUND

Fund 027

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	27,310	15,000	15,000	15,000	0.0%
INTEREST	5,865	0	0	0	0.0%
MISCELLANEOUS INCOME	4,664	0	0	0	0.0%
FUND BALANCE	81,779	5,000	80,000	80,000	1500.0%
TOTAL	\$ 119,618	\$ 20,000	\$ 95,000	\$ 95,000	375.0%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 14,518	\$ 20,000	\$ 40,000	\$ 40,000	100.0%
CAPITAL OUTLAY	105,100	0	55,000	55,000	100.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	\$ 119,618	\$ 20,000	\$ 95,000	\$ 95,000	375.0%

SIGNIFICANT CHANGES:

The Controlled Substance fund was created to account for the state funds received by the County that are required to be used for law enforcement purposes. These funds originate from state controlled substance taxes and forfeitures. The funds are for discretionary use by the Sheriff and as grant matches. Funding needs for 2007-08 increased 375% due primarily to the addition \$15,000 in travel and training, \$10,000 for surveillance equipment and \$40,000 for the replacement of two vehicles. Funds to cover this budget will be paid from Controlled Substance Reserves.

FEDERAL ASSET FORFEITURE

Fund 029

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 44,056	\$ 0	\$ 0	\$ 0	0.0%
INTEREST	4,303	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	(47,359)	15,400	40,000	40,000	159.7%
TOTAL	\$ 1,000	\$ 15,400	\$ 40,000	\$ 40,000	159.7%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 1,000	\$ 8,900	\$ 25,000	\$ 25,000	180.9%
CAPITAL OUTLAY	0	6,500	15,000	15,000	130.8%
TOTAL	\$ 1,000	\$ 15,400	\$ 40,000	\$ 40,000	159.7%

SIGNIFICANT CHANGES:

The Federal Asset Forfeiture fund was created to account for the federal funds received by the County that are required to be used for law enforcement purposes. These funds originate from federal drug forfeitures. Funding for 2007-08 is from a carryover of federal drug monies received in prior years and will be used for information in obtaining narcotics arrests.

RURAL OPERATING ASSISTANCE PROGRAM

Fund 051

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	\$ 116,290	\$ 164,654	\$ 164,654	\$ 164,654	0.0%
INTEREST	4,079	0	0	0	0.0%
FUND BALANCE	(4,079)	0	0	0	0.0%
TOTAL	\$ 116,290	\$ 164,654	\$ 164,654	\$ 164,654	0.0%

EXPENSES:

CONTRACTS & GRANTS	116,290	164,654	164,654	164,654	0.0%
TOTAL	\$ 116,290	\$ 164,654	\$ 164,654	\$ 164,654	0.0%

SIGNIFICANT CHANGES:

The Rural Operating Assistance Program (ROAP) funds are applied for annually and will be used to reimburse eligible transportation expenses from July 1, 2007 through June 30, 2008. These funds, from three different sources, are used to support transportation services in Nash County. Allocation of \$80,537 for the Elderly & Disabled Transportation Assistance Program (EDTAP) which provides operating assistance for the transportation of elderly and disabled citizens. The Work First/Employment Program has allocated \$6,506 to provide operating assistance for transitional Work First and general public employment transportation needs. Nash County also allocated \$77,611 Rural General Public (RGP) transportation assistance to provide funding for individuals who are not human service agency clients. Funding is subject to change as final numbers for 2007-08 are not yet available. Estimates are used for this document to be revised when notification is received.

REVALUATION FUND

Fund 110

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
INTEREST INCOME	\$ 17,483	\$ 0	\$ 0	\$ 0	0.0%
GENERAL FUND	50,000	50,000	50,000	50,000	0.0%
FUND BALANCE	(67,483)	178,000	99,200	99,200	-44.3%
TOTAL	\$ 0	\$ 228,000	\$ 149,200	\$ 149,200	-34.6%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 30,000	\$ 64,200	\$ 64,200	114.0%
SUPPLIES & OPERATIONS	0	198,000	85,000	85,000	-57.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 228,000	\$ 149,200	\$ 149,200	-34.6%

SIGNIFICANT CHANGES:

The Revaluation Fund is required by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. Revaluation took place in 2001. Funding for 2007-08 decreased 34.6% due to compensation in prior year for additional personnel/hours used in implementation of county wide revaluation, verification of data, and data entry for the next Revaluation in 2009.

FIRE DISTRICTS FUND

Fund 120

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STANHOPE FIRE TAX	\$ 41,621	\$ 44,153	\$ 45,941	\$ 45,941	4.0%
STONY CREEK FIRE TAX	7,840	8,166	8,330	8,330	2.0%
GREEN HORNET FIRE TAX	84,240	81,577	86,234	86,234	5.7%
HARRISON FIRE TAX	69,300	69,564	70,866	70,866	1.9%
FERRELLS FIRE TAX	122,405	123,860	140,002	140,002	13.0%
N. S. GULLEY FIRE TAX	245,704	269,582	279,397	279,397	3.6%
SILVER LAKE FIRE TAX	7,743	7,890	8,450	8,450	7.1%
SIMS FIRE TAX	5,759	5,825	6,137	6,137	5.4%
TRI COUNTY FIRE TAX	73,115	77,353	79,132	79,132	2.3%
SALEM FIRE TAX	76,890	80,908	81,624	81,624	0.9%
WEST MOUNT FIRE TAX	212,491	211,264	219,444	219,444	3.9%
COOPERS FIRE TAX	141,560	142,279	206,210	206,210	44.9%
CASTALIA FIRE TAX	95,450	95,880	100,091	100,091	4.4%
SPRING HOPE FIRE TAX	107,248	113,112	166,034	166,034	46.8%
MIDDLESEX FIRE TAX	51,797	52,600	53,550	53,550	1.8%
WHITAKERS FIRE TAX	146,028	131,268	167,366	167,366	27.5%
RED OAK FIRE TAX	246,428	254,659	259,752	259,752	2.0%
MOMEYER FIRE TAX	97,061	93,346	98,744	98,744	5.8%
INTEREST INCOME	34,679	0	0	0	0.0%
FUND BALANCE	(49,761)	64,625	47,763	47,763	-26.1%
TOTAL	\$ 1,817,598	\$ 1,927,911	\$ 2,125,067	\$ 2,125,067	10.2%

FIRE DISTRICTS FUND

Fund 120

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
EXPENSES:					
STANHOPE FIRE DISTRICT	\$ 42,667	\$ 46,788	\$ 46,644	\$ 46,644	-0.3%
STONY CREEK FIRE DISTRICT	7,840	8,166	8,330	8,330	2.0%
GREEN HORNET FIRE DISTRICT	83,222	86,320	91,289	91,289	5.8%
HARRISON FIRE DISTRICT	71,624	77,405	77,353	77,353	-0.1%
FERRELLS FIRE DISTRICT	121,480	127,236	141,115	141,115	10.9%
N. S. GULLEY FIRE DISTRICT	236,114	301,513	279,397	279,397	-7.3%
SILVER LAKE FIRE DISTRICT	7,743	7,890	8,450	8,450	7.1%
SIMS FIRE DISTRICT	5,607	5,825	6,137	6,137	5.4%
TRI COUNTY FIRE DISTRICT	73,115	77,353	79,132	79,132	2.3%
SALEM FIRE DISTRICT	76,965	80,908	81,624	81,624	0.9%
WEST MOUNT FIRE DISTRICT	202,485	212,804	233,604	233,604	9.8%
COOPERS FIRE DISTRICT	141,709	150,874	213,831	213,831	41.7%
CASTALIA FIRE DISTRICT	86,561	97,844	111,815	111,815	14.3%
SPRING HOPE FIRE DISTRICT	107,248	113,112	166,034	166,034	46.8%
MIDDLESEX FIRE DISTRICT	52,797	54,600	54,450	54,450	-0.3%
WHITAKERS FIRE DISTRICT	130,462	131,268	167,366	167,366	27.5%
RED OAK FIRE DISTRICT	247,898	254,659	259,752	259,752	2.0%
MOMEYER FIRE DISTRICT	122,061	93,346	98,744	98,744	5.8%
TOTAL	\$ 1,817,598	\$ 1,927,911	\$ 2,125,067	\$ 2,125,067	10.2%

SIGNIFICANT CHANGES:

Nash County levies a fire tax within eighteen special fire districts throughout the county. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 6 of the Budget Ordinance of this document. Three Districts requested tax increases for 2007-2008: Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

		INCREASE <u>REQUEST</u>	INCREASE <u>RECOMMEND</u>
Ferrells	\$.11 to \$.12	\$0.010	\$0.010
Coopers	\$.06 to \$.085	\$0.025	\$0.025
Whitakers	\$.06 to \$.075	\$0.015	\$0.015

All other tax rates remained the same.

NASH TOURISM FUND

Fund 130

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
INTEREST	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
GENERAL FUND	0	406,000	430,000	430,000	5.9%
TOTAL	\$ 0	\$ 406,000	\$ 430,000	\$ 430,000	5.9%
EXPENSES:					
SALARY & BENEFITS	\$ 0	\$ 87,452	\$ 102,630	\$ 102,630	17.4%
SUPPLIES & OPERATIONS	0	318,548	327,370	327,370	2.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 406,000	\$ 430,000	\$ 430,000	5.9%
EMPLOYEES:					
FULL TIME	0.00	1.00	1.75	1.75	75.0%
PART TIME	0.00	1.41	0.66	0.66	-53.2%
TOTAL	0.00	2.41	2.41	2.41	0.0%

SIGNIFICANT CHANGES:

The year 2006-07 was the first year Tourism was added to County operations although Tourism has been an ongoing function for some time through the Visitor's Bureau. Funding for this fund will come from the Nash Tourism Development Authority which is funded by occupancy tax receipts in Nash County.

UTILITIES FUND*Enterprise Fund**Summary*

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	202,227	223,000	143,000	143,000	-35.9%
SCRAP METAL REVENUE	10,432	6,106	20,000	20,000	227.5%
CHARGES & FEES	2,591,451	2,564,492	2,603,283	2,603,283	1.5%
INTEREST INCOME	596,912	165,000	320,000	320,000	93.9%
FUND BALANCE	489,360	1,807,146	835,921	846,865	-53.1%
TOTAL	\$ 3,890,382	\$ 4,765,744	\$ 3,922,204	\$ 3,933,148	-17.5%

EXPENSES:

SALARIES & BENEFITS	\$ 750,320	\$ 802,391	\$ 853,441	\$ 869,385	8.3%
SUPPLIES & OPERATIONS	1,926,314	2,397,401	2,460,369	2,455,369	2.4%
CAPITAL OUTLAY	55,689	5,991	102,000	102,000	1602.6%
POSTCLOSURE	0	30,600	30,600	30,600	0.0%
TRANSFER	700,000	1,200,666	0	0	-100.0%
DEBT SERVICE	262,311	328,695	475,794	475,794	44.8%
TOTAL	\$ 3,694,634	\$ 4,765,744	\$ 3,922,204	\$ 3,933,148	-17.5%

EMPLOYEES:

FULL TIME	10.25	7.95	8.95	9.35	17.6%
PART TIME	18.00	19.20	19.20	19.20	0.0%
TOTAL	28.25	27.15	28.15	28.55	5.2%

SIGNIFICANT CHANGES:

The Utilities Fund includes operations for Water and Sewer, Solid Waste Disposal and the Public Utilities Department. The following pages provide additional information regarding these divisions and department.

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
CHARGES & FEES	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
INTEREST INCOME	0	0	0	0	0.0%
FUND BALANCE	136,586	156,337	163,521	174,465	11.6%
TOTAL	\$ 136,586	\$ 156,337	\$ 163,521	\$ 174,465	11.6%

EXPENSES:					
SALARIES & BENEFITS	\$ 127,207	\$ 131,287	\$ 139,021	\$ 154,965	18.0%
SUPPLIES & OPERATIONS	9,379	25,050	24,500	19,500	-22.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 136,586	\$ 156,337	\$ 163,521	\$ 174,465	11.6%

EMPLOYEES:					
FULL TIME	2.00	2.00	2.00	2.40	20.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.40	20.0%

SIGNIFICANT CHANGES:

The Public Utilities Division shows an overall increase of 11.6% due to the cost of living adjustment and addition of .40 FTE Administrative Assistant I position. The other 0.60 FTE of this position will be paid from the Human Resources budget. This division includes the function of oversight for the water/sewer functions including billing/collecting and grant development.

1607130
 1607140
 1609110
 1609500

WATER & SEWER SERVICES

Enterprise Fund

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
STATE	\$ 0	\$ 48,000	\$ 0	\$ 0	0.0%
CHARGES & FEES	415,288	624,790	638,450	638,450	2.2%
MISCELLANEOUS INCOME	126,118	125,910	118,727	118,727	-5.7%
INTEREST INCOME	6,616	0	0	0	0.0%
FUND BALANCE	352,774	1,650,809	615,583	615,583	-62.7%
TOTAL	\$ 900,796	\$ 2,449,509	\$ 1,372,760	\$ 1,372,760	-44.0%

EXPENSES:

SALARIES & BENEFITS	\$ 76,145	\$ 76,553	\$ 96,016	\$ 96,016	25.4%
SUPPLIES & OPERATIONS	385,425	843,595	733,950	733,950	-13.0%
CAPITAL OUTLAY	31,629	0	67,000	67,000	100.0%
TRANSFER	700,000	1,200,666	0	0	-100.0%
DEBT SERVICE	262,311	328,695	475,794	475,794	44.8%
TOTAL	\$ 1,455,510	\$ 2,449,509	\$ 1,372,760	\$ 1,372,760	-44.0%

EMPLOYEES:

FULL TIME	1.00	1.00	2.00	2.00	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	2.00	2.00	100.0%

SIGNIFICANT CHANGES:

The Water and Sewer Division includes operation of the water/sewer function along Highway 97 and the extension along Highway 58. The budget decreased overall by 44.0% primarily due to \$1,200,666 transferred to Fund Balance in 2006-07 offset by the addition of 1 FTE Assistant Utilities Coordinator, new utility vehicle and financing for Bailey Water Project.

Debt Schedule	Term (Years)	Amount	Final Payment
1 - Water / Sewer Lines	15	\$ 2,616,000	July 2017
2 - Bailey - Bend of River - Bentridge	20	\$ 1,500,000	October 2026
3 - Bailey Water Lines	20	\$ 1,122,000	May 2027

SOLID WASTE DIVISION**Enterprise Fund****1604720**

	ACTUAL 2005-2006	BUDGET 2006-2007	REQUESTED 2007-2008	RECOMMENDED 2007-2008	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	202,227	175,000	143,000	143,000	-18.3%
SCRAP METAL REVENUE	10,432	6,106	20,000	20,000	227.5%
LANDFILL TIPPING FEES	562,139	391,442	471,500	471,500	20.5%
CONVENIENCE CENTER FEES	119,279	105,000	0	0	-100.0%
RURAL HOUSEHOLD FEES	1,368,627	1,317,350	1,374,606	1,374,606	4.3%
INTEREST INCOME	590,296	165,000	320,000	320,000	93.9%
FUND BALANCE	0	0	56,817	56,817	100.0%
TOTAL	\$ 2,853,000	\$ 2,159,898	\$ 2,385,923	\$ 2,385,923	10.5%

EXPENSES:

SALARIES & BENEFITS	\$ 546,968	\$ 594,551	\$ 618,404	\$ 618,404	4.0%
SUPPLIES & OPERATIONS	1,531,510	1,528,756	1,701,919	1,701,919	11.3%
CAPITAL OUTLAY	24,060	5,991	35,000	35,000	484.2%
POSTCLOSURE	0	30,600	30,600	30,600	0.0%
TOTAL	\$ 2,102,538	\$ 2,159,898	\$ 2,385,923	\$ 2,385,923	10.5%

EMPLOYEES:

FULL TIME	7.25	4.95	4.95	4.95	0.0%
PART TIME	18.00	19.20	19.20	19.20	0.0%
TOTAL	25.25	24.15	24.15	24.15	0.0%

SIGNIFICANT CHANGES:

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers which are now combined into one department. Solid Waste Disposal includes the operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. Convenience Centers includes the operation of nine rural solid waste collection sites which handle rural household waste, yard waste, white goods and recyclable materials. Each site is manned with four part-time site attendants on rotating shifts. The Solid Waste fee is recommended to increase to \$41/Ton still less than many surrounding counties. The Convenience Centers collection fees will remain at their current rate of \$96 per household and \$42 per household with private hauler. The Solid Waste Division is increasing 10.5% due to cost of living and pay plan adjustments and contract increases in Contract Containers of \$165,000 and additional engineering costs of \$22,000.