

Nash County North Carolina



2014-15 Annual Budget

July 1, 2014 – June 30, 2015

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Nash County



BOARD OF
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ZEE B. LAMB
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zee.lamb@nashcountync.gov

VINCE DURHAM
ATTORNEY
vdurham@bws.com

JANICE EVANS
CLERK TO BOARD
janice.evans@nashcountync.gov

June 3, 2014

To the Nash County Board of Commissioners and Citizens:

The fiscal year 2014-15 Annual Budget for Nash County is presented herewith. The Manager's Recommended Budget was submitted May 19, 2014. A public hearing was held on June 2, 2014 and a Budget Ordinance totaling \$105,125,629, including General Fund of \$89,663,946, was adopted.

The Manager's Budget Message on the pages that follow is as presented with the Manager's Recommended Budget. The Board of Commissioners made the following changes to the Recommended Budget:

- Increased current expense funding to Nash Rocky Mount Schools by 1% or \$191,753 to a total of \$19,367,014.
- Increased capital funding for Nash Rocky Mount Schools by \$250,000 to be drawn from Lottery funds.
- Increased Restricted Intergovernmental Revenues – Lottery Funds by \$250,000 to \$1,186,000.
- Increased Fund Balance Appropriated by \$191,753 to a total of \$2,856,975.

These changes made by the Board of Commissioners before adoption of the final budget are not contained in the Budget Message. Other than the Manager's Budget Message, this document reflects the final 2014-15 Nash County Budget as it was adopted.

Sincerely,

A handwritten signature in black ink, appearing to read "Zee B. Lamb".

Zee B. Lamb
County Manager

Nash County



BOARD OF
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JANICE EVANS
CLERK TO BOARD
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May 19, 2014

Mr. Fred Belfield, Chairman
Nash County Board of Commissioners
120 W. Washington Street
Nashville, NC 27856

Dear Honorable Chairman Belfield and County Commissioners:

The recommended Fiscal Year 2014-2015 Nash County Budget is presented for your consideration. The General Fund Budget, which includes our tax supported governmental activities, is proposed to be \$89,222,193, which represents a 1.61% increase over this year's adopted budget, and a 1.24% decrease from this year's revised budget. The budget provides sufficient funds to continue current service levels and requires no increase in any general fund taxes or fees. Moreover, the budget will maintain the county's healthy financial condition, with an unassigned fund balance that will have grown to approximately 28% of our general fund expenditures by the fiscal year's end.

County revenues will increase by about \$1,100,000 next year primarily due to additional ad valorem revenues due to enhanced collection procedures and estimated increases as a result of the Tax and Tag implementation for Motor Vehicle Taxes, and projected increases in ambulance fee collections with the new billing model in place. Revenue categories are described in more depth in the narrative beginning on page 2 and in the Budget Summaries that follow.

Highlights of the proposed FY 2014-2015 budget include:

- Ad valorem tax revenues reflect a 1.3% increase over the prior year due to modest tax base growth of \$64,000,000 and estimates for Motor Vehicle taxes under new system.
- Additional \$1,000,000 in Ambulance Billing revenues reflective of changes in the contractual arrangement, implementation of new web-based software and enhanced collection efforts.
- A 2% across the board pay adjustment effective July 1 for all county employees. This is the first payplan adjustment since FY 2007-2008. In addition, a reserve for merit increases in the range of .75% to 1.5% is budgeted.

- No increase in Health and Dental insurance for 2014-2015 nor are there any coverage changes. The self-insured plan has stabilized and the Employees Health Insurance Reserve has been restored to over \$750,000 with another increase projected for FY 2013-2014. The \$15 per month per employee contribution towards medical insurance costs continues in the upcoming year.
- A \$250,000 set aside for Architectural services for the Courthouse/Sheriff facilities renovation.
- Four (4) new positions including 1 Parks and Recreation Office Assistant. 1 Soil and Water Administrative Assistant. 1 Sheriff's Civil Records Specialist and 1 DSS Child Protective Services Agent. Six previously frozen positions were eliminated.
- \$100,000 capital reserve established for Nash Community College.
- Second year funding of \$125,000 for DSS in response to ongoing NC FAST implementation.
- First year's full debt for the Community College General Obligation Bonds of \$762,170.
- \$400,000 carried over to FY 2014-2015 for Nashville EMS Station.

This FY 2014-2015 budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners revisions and approval. This budget, as presented, is balanced. The total revenues and expenditures for the General Fund are \$89,222,193 compared to the original FY 2013-2014 budget of \$87,805,377.

The FY 2014-2015 budget, as proposed, is based on a \$0.67 tax rate, the same as FY 2013-2014. This represents the fifth consecutive year that the tax rate has not increased. This budget also does not increase water rates, solid waste fees, inspection fees or any other county fees.

County Administration received budget requests, revenue estimates and other financial information from various officials, officers, department heads and agencies of Nash County. The proposed budget is based on staff information and information provided by and input from, the County Commissioners. Each department or agency presented an original budget request to the Finance Office. Upon receipt, the County Manager met one or more times with each department head to establish a budget to be submitted to the Nash County Board of Commissioners. Subsequently, the Commissioners have preliminarily reviewed the budget. In the case of special appropriations requested by outside government agencies and nonprofit organizations, including the Nash Rocky Mount Board of Education and the Nash Community College Board of Trustees the recommended appropriations reflect the results of budget work sessions involving the Board of Commissioners and staff.

General Fund Revenue Overview

1. Property Tax Collections – According to the FY 2012-2013 Nash County audit, the overall tax collection rate in Nash County was 95.51%. FY 2014-2015's estimated property tax revenues for real property is calculated based upon the audited tax collection rate for real and personal property for FY 2012-2013 of 97.06%. Under the state's new Tax and Tag provisions

for collection of motor vehicle taxes, estimating property tax revenues for this segment is not as clear cut. The new method was implemented mid-year 2013-2014 and so there is not an entire year's worth of data to calculate a collection rate. Due to this the N.C. State Treasurer's office in Memo #2014-18 recommended estimating property tax revenues based on the December 2013 and the first three or four months collections in 2014. Accordingly, we estimated Motor Vehicle property tax collections for 2014-2015 at \$4,198,000. This represents an increase in collections for Motor Vehicles of about \$372,000 over 2013-2014. We will not be able to establish a collection rate until a full year's collections under the new method.

County staff is committed to increasing the tax collection rate during future years. In addition, we will focus on collecting prior year delinquent taxes.

2. Estimated Tax Base and Rate - The estimated tax base is used in this budget to determine the amount of property tax revenue that will be available in the FY 2014-2015 budget. The estimated tax base amount is provided to the County Manager by the County's Tax Administrator. The amount of revenue that is expected to be collected in the coming year is determined by the tax base amount and the collection rate.

The Nash County 2014 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY 2014-2015 of \$7,000,000,000, a 1% increase over the prior year. At 100% collection, each penny of the tax rate assessed will produce \$700,000.00.

The total taxable valuation for real and personal property and public utilities within Nash County is estimated at \$6,288,000,000. At 100% collection, each penny of the property tax rate assessed will produce \$628,800.00. With the proposed tax rate of \$0.67 per \$100.00 valuation, the 2014-2015 current year anticipated revenues for real and personal properties and utilities are estimated at \$40,892,000.

As stated previously, Motor Vehicle anticipated revenues are estimated at \$4,198,000 which effectively is an 88% collection rate based on a taxable value of \$712,000,000.

Therefore, the FY 2014-2015 budget anticipates the collection of \$45,090,000 in ad valorem tax revenues from real and personal property, public utilities, and motor vehicles. This amount represents 52.86% of General Fund revenue.

The FY 2014-2015 budget also anticipates the collection of \$1,350,000 in prior years' delinquent real and personal property and motor vehicles taxes, as well as \$246,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is \$46,686,000. This amount represents 54.73% of General Fund Revenues.

3. Sales Tax - Nash County anticipates collecting \$5,279,000 in FY 2014-2015 from the local 1-cent Article 39 sales tax. The County General Fund also anticipates collecting a total of \$2,469,000 from the ½ cent Article 40 sales tax. An additional thirty (30) percent of the Article 40 sales tax by statute is restricted for school capital projects and is used to cover school capital expenses. The County further anticipates collecting from the ½ cent Article 42 sales tax a total

of \$1,403,000. An additional sixty (60) percent of the Article 42 sales tax by statute is restricted for school capital projects and also is used to cover school capital expenses.

The total amount of sales tax revenue anticipated in the General Fund budget is \$11,900,000. This amount represents 13.95% of General Fund Revenues.

The County will provide an estimated \$2,749,000 of Article 40 and Article 42 restricted school sales taxes towards school capital outlay and school debt.

4. Other Taxes and Unrestricted Revenues – The FY 2014-2015 budget anticipates \$646,000 in other Taxes and unrestricted revenues.

5. Health Department – Revenues in support of Public Health operations for 2014-2015 are estimated at \$6,003,135.

6. Department of Social Services - The FY 2014-2015 budget anticipates \$10,190,767 from state revenues for administration and program costs.

7. Other Revenue – The FY 2014-2015 budget includes Restricted revenues of \$1,662,302, Lottery funds - \$936,000, Permits and Fees - \$1,023,200, Sales and Services - \$4,877,821, Investment Earnings - \$130,000, and Other Revenues - \$1,240,060 which totals \$9,869,383.

8. Fund Balance Appropriated – The FY 2014-2015 budget appropriates a total of \$3,926,908 in fund balance in the following amounts: Balancing factor - \$2,665,222, and \$125,000 – DSS NC FAST, \$232,476 – Health Reserves, \$53,000 – Hospira Inducement, \$2,163 in Wireline Reserves, and \$849,047 – County capital items including \$250,000 for Architectural Services for future Courthouse/Sheriff office renovations and \$400,000 for the Nashville EMS Station.

General Fund Expenditures Overview

Individual departments within each of the functions below are described in more detail in the summary pages within the budget document including information about staffing levels.

1. General Government – The FY 2014-2015 budget includes funds for General Government Operations at a total of \$9,704,431. This function provides for all administrative county operational costs.

2. Public Safety – The FY 2014-2015 budget includes \$20,283,803 for Public Safety operations which covers Law Enforcement, Emergency Services and Animal Control.

3. Economic and Physical Development – For Economic and Physical Development, \$1,915,561 is included in the 2014-2015 budget.

4. Health Department - Included in the 2014-2015 budget is \$9,720,506 for Public Health operations.

5. Department of Social Services – The FY 2014-2015 budget for Social Services totals \$15,897,576.

6. Other Human Services – This function includes Mental Health, grant-funded programs through Office of Juvenile Justice and Home Care Community Block Grant as well as the Aging Department, Veterans' Services and specific Local Human Services as summarized in the budget document. The FY 2014-2015 budget includes \$1,940,384 for these services.

7. Cultural – This function including Libraries and Parks and Recreation which has \$1,640,243 in the FY 2014-2015 budget.

8. Education – The FY 2014-2015 budget includes \$22,512,151 for Nash Rocky Mount Schools and Nash Community College.

NRMS current expense and capital outlay are budgeted at the same levels as FY 2013-2014. NRMS Current Expense, \$19,175,161, is funded one-twelfth each month and capital outlay, \$1,396,890, is funded on documentation of capital expenditures. Lottery Funds of \$936,000 and restricted sales tax revenues of \$2,749,000 are appropriated towards school capital outlay of \$1,396,890 and school debt of \$3,353,514.

Nash Community College is funded \$1,645,000 for Current Expense, slightly increased (\$3,324) for lighting at the roundabout and \$100,000 set aside as a capital reserve for community college needs. Capital outlay is budgeted at same level as 2013-2014. Debt for the new NCC G.O. debt issue for the Continuing Education and Public Facilities Building is budgeted at \$762,170.

9. Debt Service – This function includes annual debt service and lease purchase payments. Included in the FY 2014-2015 budget is \$5,452,538. Of that amount, \$4,802,154 is for debt service and \$650,384 is for lease purchase payments.

10. Contingency and Transfers – The FY 2014-2015 budget includes Contingency of \$40,000 and Transfer to Revaluation Reserve of \$115,000.

Other Funds Overview

In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Utilities Fund and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

The county Utilities Fund operates as an enterprise fund with no tax contribution. The water and sewer systems and our solid waste program that make up the fund are supported by user fees. Public Utilities does not include any rate increase. An Emergency Town of Bailey water rate (contingent on Rocky Mount approval) and a Bulk Hydrant Meter Setup Fee are included in the fee schedule. The solid waste program is composed of two elements, the C&D landfill and our convenience sites, both of which are operating at a deficit. The C&D landfill's revenues have declined because of the drop off in development in the county. Our current tipping fee is at the

market rate and any rate increase could drive haulers to competing landfills, reducing our volume even further. Based on the Board's direction, no fee increase is recommended at this time.

The county levies a tax in eighteen fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. Four fire districts are requesting a rate change for FY 2014-2015. Harrison (Battleboro) District is requesting a 1 cent increase from \$.09 to \$.10; Momeyer District is requesting a 2 cent increase from \$.06 to \$.08; Middlesex District is requesting a 3 cent increase from \$.05 to \$.08 and Salem District is requesting a 4 cent increase from \$.08 to \$.12. Further explanation of the increases is provided in the Fire Districts Fund Summary.

A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published in the Rocky Mount Telegram and other local newspapers. The same published statement will also give notice of the time and place of the public hearing during which any person who may wish to comment on the budget may appear before the Board of Commissioners.

No earlier than ten days after May 19, 2014, the date of the formal budget presentation, and not later than July 1, 2014, the Nash County Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY 2014-2015.

This budget represents our best estimate of revenues and expenditures during the coming year. As with any budget, during the course of the coming fiscal year, adjustments may be required to amend the adopted budget. The Nash County Board of Commissioners is required to approve any such budget adjustments, which increase or decrease a department's total expenditures during the course of the fiscal year.

I urge the Commissioners to carefully consider and study this proposed budget. If there are any questions or concerns, please do not hesitate to contact me.

On behalf of your County staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,

A handwritten signature in black ink, appearing to read 'Zee B. Lamb', with a long horizontal flourish extending to the right.

Zee B. Lamb
Nash County Manager

NASH COUNTY, NORTH CAROLINA

*ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2014-2015*

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, 2014, and ending June 30, 2015, in accordance with the chart of accounts heretofore established for this county:

REVENUES:		Summary PAGE
Ad Valorem Taxes		
Current Year	\$ 41,090,000	
DMV Motor Vehicle Taxes	4,000,000	
Interest on Current Year	275,000	
Prior Years Taxes	1,350,000	
Tax Audits	0	
Refunds and Over/Short	(25,000)	
Refunds DMV and Over/Short	(4,000)	
Total Ad Valorem Taxes	\$ 46,686,000	xxii
Other Taxes		
Sales Taxes		
One Cent Local Option	5,279,000	
Unrestricted 1/2 Cent Sales Tax	2,469,000	
Restricted 1/2 Cent Sales Tax	895,000	
Unrestricted Add'l 1/2 Cent Sales Tax	1,403,000	
Restricted Add'l 1/2 Cent Sales Tax	1,854,000	
Article 44 1/4 Cent Sales Tax	0	
Rental Vehicle Tax	60,000	
Real Property Excise Tax	180,000	
Privilege Licenses	14,000	
Total Other Taxes	\$ 12,154,000	xxii
Unrestricted Intergovernmental Revenues		
Beer and Wine Taxes	\$ 160,000	
ABC Mixed Beverage Tax	32,000	
Video Programming	200,000	
Total Unrestricted Intergovernmental	\$ 392,000	xxii
Restricted Intergovernmental Revenues		
General Government		
Lottery Funds	\$ 1,186,000	
Facilities Fees	85,000	
Municipal Elections	0	
Emergency Management Grant	0	
Emergency Management Grant Supplement	14,000	
Safe Roads Act	8,000	
RTPO County Matches	17,101	
RTPO Indirect Cost Allocation	7,700	
Soil Conservation Reimbursement	25,000	
Soil State Match	3,600	
Soil-LAC	0	
Coop Events	3,600	
Coop PC's	1,524	
Senior Center Donation	1,500	
NC DOT	91,202	
Farmer Market Grant	0	
School Resource Officers Reimbursement	343,804	
Veterans Service	1,452	
Total General Government	\$ 1,789,483	xxii
Health Department		
Federal and State Aid	\$ 2,214,512	
Medicare and Medicaid	3,732,882	
Local Fees	327,862	
Total Health Department	\$ 6,275,256	xxii

Social Services Department			
Federal and State Administration/Aid	\$	8,931,198	
Title IV-D Federal Aid		1,228,874	
Local Fees		<u>30,695</u>	
Total Social Services Department	\$	<u>10,190,767</u>	xxii
Juvenile Justice	\$	240,814	xxii
Home Care Community Block Grant (HCCBG)	\$	689,878	xxii
Library Grants		<u>128,127</u>	xxii
Total Restricted Intergovernmental	\$	<u>19,314,325</u>	
Permits and Fees			
Building Permits	\$	310,000	
Planning Fees		11,000	
Cell Tower		15,000	
Stormwater Permit		4,000	
Register of Deeds Fees		375,000	
ROD Auto Funds Payback		3,000	
Marriage Licenses		14,000	
Tennis Instructions		500	
Football Program		9,000	
Basketball Program		7,500	
Soccer Program		18,500	
Baseball Program		18,000	
Cheerleading Program		2,000	
Indoor Soccer		0	
Facility Rental Fees		6,000	
Tournament		9,000	
EMOP Fees		3,700	
Sheriff Fees		120,000	
Gun Permits		60,000	
Stormwater Fees (Soil)		0	
Occupancy Tax Collection Fee		22,000	
Animal Control Fees		<u>15,000</u>	
Total Permits and Fees	\$	<u>1,023,200</u>	xxii
Sales and Services			
Rent	\$	31,000	
Officers Fees		20,000	
Jail Fees		60,000	
Misdemeanant Confinement		50,000	
Court Processing Fee		215,000	
Sr Nutritional Product Sales		0	
Sr Center Program Receipt		10,000	
Meals-Haliwa Saponi		20,000	
Beaver Fees		0	
Citizen Academy		0	
Recreation Special Event		8,500	
Radio Tower Lease		7,200	
Sponsorship Team Uniforms		7,000	
Concession		8,000	
Ambulance Cost Settlement		200,000	
Ambulance Fees		<u>4,000,000</u>	
Total Sales and Services	\$	<u>4,636,700</u>	xxii
Investment Earnings	\$	130,000	xxii
Miscellaneous Revenue			
ABC Distribution	\$	335,000	
Gax Tax-Federal		8,000	
Gax Tax-State		12,000	
Senior Center Hasten		5,000	
Health & Wellness		60,000	
Seed-Crep		2,500	
Rent Cell Tower		14,000	
Rent Farmers Market		7,000	

Nash General Hospital	225,000
Mid Atlantic Shell Bldg V	55,560
Town Recreation Contributions	0
Employee Health Ins Contribution	108,000
Miscellaneous Income	296,000
Code Red	31,000
	<u>1,159,060</u>

xxii

TOTAL GENERAL FUND REVENUES

\$ 85,495,285

Other Sources
Proceeds GTC RMT

\$ 50,000

Transfers

School Capital Fund

\$ 0

Fund Balance Appropriated

Health Reserves	232,476
Emergency Management Supplement Grant	0
Capital Items	849,047
Wireline Reserve	2,163
School Capital	0
Reserve Inducements	53,000
Add'l Fund Balance Appropriated	125,000
Fund Balance Appropriated	<u>2,856,975</u>
Total Fund Balance Appropriated	<u>\$ 4,118,661</u>

GENERAL FUND REVENUES AND OTHER SOURCES

\$ 89,663,946

xxii

EXPENDITURES:

General Government

Governing Body	\$ 179,731	1
Administration	592,002	2
Finance	487,663	3
Disaster Recovery Costs	0	4
Human Resources	314,583	5
Tax	1,694,704	6
Legal	145,000	7
Court Facilities	501,600	8
Administration Operations	847,016	9
Election Operations	280,397	10
Election Costs	146,108	11
Register of Deeds	310,467	12
Management Information Services	715,932	13
Technology	799,800	14
Public Buildings	631,100	15
County Capital Improvements	599,047	16
Non-Departmental Costs	<u>1,459,281</u>	17
Total General Government	<u>\$ 9,704,431</u>	18

Public Safety

Sheriff	\$ 5,350,321	19
Court Security	732,228	20
SRO's Nash Rocky Mount Schools	343,804	21
Jail	4,253,376	22
Court E.M.P.A.C.T.	93,846	23
Emergency Communications	1,567,983	24
Wire Line E-911	2,163	25
Fire & Rescue Services	229,810	26
Forestry	106,950	27
Medical Examiner	59,000	28
Emergency Services	618,780	29
Emergency Medical Services	6,556,811	30
Animal Control	<u>368,731</u>	31
Total Public Safety	<u>\$ 20,283,803</u>	32

		Summary PAGE
Economic and Physical Development		33
Airport	\$ 47,857	34
Rural Trans Planning Org	121,269	35
Planning	326,784	36
Stormwater	6,800	37
Inspections	366,404	38
Economic Development	401,345	39
Cooperative Extension Service	300,358	40
Soil and Water Conservation	344,744	41
Total Economic and Physical Development	<u>\$ 1,915,561</u>	
Human Services		
Health Department		43
General Health	\$ 1,852,123	44
Bioterrorism Program	37,415	45
Comm Care of Eastern NC	181,964	46
Family Planning	802,143	47
Home Health	2,313,110	48
Community Alternatives Program (CAP)	232,327	49
CC4C/PCM	222,624	50
OB Case Management	226,067	51
NAP SACC	55,741	52
Immunization Action Plan	51,988	53
AIDS	95,500	54
Tuberculosis	148,806	55
CDC Tuberculosis	0	56
Triple P	426,647	57
Community Transformation	15,000	58
Project Connect State	0	59
Lead Grant	25,200	60
Women, Infant, and Child (WIC)	534,181	61
Healthy Start Baby Love Plus	120,990	62
Breast and Cervical Cancer	37,741	63
Komen Breast Cancer	20,921	64
Child Health	658,971	65
Maternal Health	639,071	66
Health Promotion	87,740	67
Environmental Health	770,937	68
Diabetic Care	8,000	69
Communicable Disease	155,299	70
Total Health Department	<u>\$ 9,720,506</u>	
Juvenile Justice	\$ 287,465	78
Mental Health	\$ 397,065	79
Home Care Community Block Grant (HCCBG)	\$ 719,309	80
Social Services Department		71
General 1571	\$ 9,566,083	72
Title IV-D 1571	1,176,761	73
Work First 1571	535,388	74
Social Services Other	4,602,074	75
DSS County Only Participation	17,270	76
Total Social Services Department	<u>\$ 15,897,576</u>	
Other Human Services		77
Veterans Service	\$ 56,700	86
Local Human Services	195,975	87
Aging Center	283,870	81-85
Total Other Human Services	<u>\$ 536,545</u>	
Total Human Services	<u>\$ 27,558,466</u>	
Cultural		89
Libraries	\$ 1,067,030	90
Recreation	573,213	91
Total Cultural	<u>\$ 1,640,243</u>	

		Summary PAGE
Public Education	\$ 22,953,904	93
Lease Purchases	\$ 650,384	96
Debt Service	\$ 4,802,154	97
Contingency	\$ 40,000	100
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 89,548,946</u>	
Other Uses		
Transfers to Other Funds	\$ 115,000	101
TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	<u>\$ 89,663,946</u>	
Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.		103
Stormwater Maintenance Fund		104
Revenues	<u>\$ 2,500</u>	
Expenditures	<u>\$ 2,500</u>	
Emergency Telephone System Fund		106
Revenues	\$ 476,846	
Fund Balance Appropriated	22,626	
	<u>\$ 499,472</u>	
Expenditures	<u>\$ 499,472</u>	
Controlled Substance Fund		107
Revenues	<u>\$ 80,000</u>	
Expenditures	<u>\$ 80,000</u>	
Federal Asset Forfeiture Fund		108
Revenues	<u>\$ 110,000</u>	
Expenditures	<u>\$ 110,000</u>	
Rural Operating Assist		109
Revenues	<u>\$ 172,925</u>	
Expenditures	<u>\$ 172,925</u>	
Revaluation Fund:		110
Revenues	<u>\$ 115,000</u>	
Expenditures	<u>\$ 115,000</u>	
Fire Districts Fund:		112-113
Revenues		
Ad Valorem Tax	\$ 2,803,824	
Fund Balance Appropriated	32,892	
	<u>\$ 2,836,716</u>	
Expenditures	<u>\$ 2,836,716</u>	
Tourism Fund:		114
Revenues	\$ 449,176	
Fund Balance Appropriated	80,024	
	<u>\$ 529,200</u>	
Expenditures	<u>\$ 529,200</u>	

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

Employee Medical / Dental Insurance Fund:		122
Revenues		
Premiums	\$ 5,707,000	
Investment Earning	0	
	<u>\$ 5,707,000</u>	
Expenditures		
Claims	\$ 4,740,000	
Wellness Program Costs	612,000	
Admin Fees	355,000	
Contingency	0	
	<u>\$ 5,707,000</u>	
Workers Compensation Internal Service Fund:		123
Revenues		
Premiums	<u>\$ 590,000</u>	
Expenditures		
Workers Compensation Operating Expenses	315,000	
Excess Insurance/Admin	275,000	
	<u>\$ 590,000</u>	

Section 4. The following amounts are hereby appropriated in the Enterprise Funds.

Utilities Fund:		
Revenues		
Water & Sewer Division	\$ 1,495,888	117
Solid Waste Disposal Division	2,147,400	119
Stormwater	0	118
Fund Balance Appropriated	1,175,582	117-119
	<u>\$ 4,818,870</u>	
Expenditures		
Public Utilities Department	\$ 322,202	116
Water & Sewer Division	1,468,513	117
Stormwater	0	118
Solid Waste Disposal Division	2,645,300	119
Debt Service	382,855	117
Contingency	0	
	<u>\$ 4,818,870</u>	
TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	<u>\$ 105,125,629</u>	

Section 5. The total 2014-2015 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2014, and provides authority to complete the transactions. Funds not expended at June 30, 2014 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 Grants, Single Family Housing Rehabilitation Program, Homeland Security Grant, School Capital Projects, Rural Center Grants, Castalia Water System Project, Urgent Repair Program 2012, Backup 911 Center Grant, 2010 Capital Project (LOB's), Middlesex Corporate Park, Abandoned Manufacturing Homes Grant, Middlesex Elementary Project, Hazard Mitigation Plan Grant, Nash Community College Road Project, Nash Community G O Bond, and Central Nash Water & Sewer District.]

Section 6. The following taxes are hereby levied for the fiscal year 2014-2015. The County-wide tax rate is set at SIXTY-SEVEN cents (\$.67) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2014, 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 \$7,000,000,000 and an estimated collection rate of 95.51%.

Section 7. The following special fire district taxes are hereby levied for the fiscal year 2014-2015 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	\$ 77,090,000	\$0.0750	\$ 57,817
Stony Creek Fire District	\$ 11,777,000	\$0.0700	\$ 8,243
Green Hornet Fire District	\$ 214,439,000	\$0.0500	\$ 107,219
Harrison Fire District	\$ 138,434,000	\$0.1000	\$ 138,434
Ferrells Fire District	\$ 136,661,000	\$0.1336	\$ 182,579
N. S. Gulley Fire District	\$ 351,967,000	\$0.1075	\$ 378,364
Silver Lake Fire District	\$ 10,403,000	\$0.0900	\$ 9,362
Sims Fire District	\$ 16,987,000	\$0.0464	\$ 7,881
Tri-County Fire District	\$ 98,981,000	\$0.0800	\$ 79,184
Salem Fire District	\$ 128,491,000	\$0.1200	\$ 154,189
West Mount Fire District	\$ 332,245,000	\$0.0750	\$ 249,183
Coopers Fire District	\$ 324,085,000	\$0.0850	\$ 275,472
Castalia Fire District	\$ 149,809,000	\$0.0735	\$ 110,109
Spring Hope Fire District	\$ 250,393,000	\$0.0900	\$ 225,353
Middlesex Fire District	\$ 166,402,000	\$0.0800	\$ 133,122
Whitakers Fire District	\$ 252,494,000	\$0.0750	\$ 189,370
Red Oak Fire District	\$ 506,753,000	\$0.0700	\$ 354,727
Momeyer Fire District	\$ 179,020,000	\$0.0800	\$ 143,216

Section 8: There is hereby levied for the fiscal year 2014-2015 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 9: There is hereby levied on each marriage license issued during the fiscal year 2014-2015 a tax of \$60.00. 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 \$30.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 10: There is hereby levied for the fiscal year 2014-2015, 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 11: There is hereby levied during the fiscal year 2014-2015, 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 12: There is hereby levied during the fiscal year 2014-2015, a fee of \$96.00 per rural household. These funds shall be used for the operation of the solid waste convenience centers. The fees will be billed with the Nash County tax statements.

Section 13: There is hereby levied during the fiscal year 2014-2015, a fee of \$48 per ton which includes a mandatory state tax of \$2 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 14: There is hereby levied during the fiscal year 2014-2015, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2014-2015, a fee of \$10.00 for farmer's market Saturday's space rental; Wednesday's space rental will be \$5.00.

Section 16: There is hereby levied for fiscal year 2014-2015, Residential and Commercial permits as follows:

I. Residential Permit Fees

- 1. Building***
 - a. New Construction and Additions*
 - i. 0 – 1200 .17 per square foot*
 - ii. 1201 – 2500 .21 per square foot*
 - iii. 2501 – 3000 .23 per square foot*
 - iv. 3001 & greater .25 per square foot*
- Example: 2400 sq.ft. new construction 2400 x .21 = \$504 plus applicable trade work from section I (2).
- b. Alterations, Renovations, and Accessory Structures
 - i. Gross Floor Area .20 per square foot*
 - ii. Open Shelter (open on all sides) .15 per square foot*
- 2. Trade Work (each contractor)
 - a. Electrical \$55.00 per job**
 - b. Mechanical \$55.00 per job**
 - c. Plumbing \$55.00 per job**
 - 3. Building Plans Review
 - a. New Dwelling \$26.00
 - b. Addition (covered) \$16.00
 - c. All Other (including decks) \$10.00
 - d. Re-Review fee 1/2 of original fee (per re-review)

* Gross floor area with no deduction for corridors, stairs, closets, garages, or other features. Includes energy inspection.

**Each contractor on job.

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

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours 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. Rehab Dwelling (grant funded) \$55.00
 - d. Swimming Pool** \$55.00
 - e. Demolition -
- 2. Electrical
 - a. Misc. Permit \$55.00
 - b. Service Change \$55.00
- 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
- 6. Re-Review fee 1/2 of original fee (per re-review)

*All applicable trade permit fees shall be taken from Section II.
 **Building Permit required for swimming pools if project is valued at \$5,000 or greater.
 ***For any building permit requiring plans review in Section II (1).
 ****Renovation fee may also apply depending on the scope of work.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00 / \$30.000 (\$300.00 after 2nd offense in 12 months)
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

III. **Residential Manufactured Home Permit Fees***

- 1 Manufactured Housing***
 - a. HUD Labeled Homes \$50.00
 - b. Modular Home On/Off Frame**** \$200.00
- 2. Trade Work (each contractor)
 - a. Electrical \$50.00 per job**
 - b. Mechanical \$50.00 per job**
 - c. Plumbing \$50.00 per job**

Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00 / \$300.00 (\$300.00 after 2nd offense in 12 months)
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

*Trade permit fees are taken from Section III (2) as part of the original set-up. All other trade work fees from Section II.
 **Each contractor on job.
 ***Fees for additions and field finished areas are taken from Section I (1) when performed as part of the original set-up. (example: garage/carport addition and/or completing the 2nd floor)
 ****A **\$10.00** Fee for the Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

Note:

If the property is located within the following jurisdictions, a Zoning Permit will be required prior to a Manufactured Home Permit being Issued: Bailey, Middlesex, Nashville, Spring Hope, Momeyer, Castalia, Red Oak, Dortches, Sharpsburg, or Whitakers.

Nash County Zoning Permits are \$10.00

IV. **Commercial Permit Fees**

- 1. New and All Other Construction
 - a. Building .12 per square foot*
 - b. Electrical .08 per square foot*
 - c. Plumbing .07 per square foot*
 - d. Mechanical .07 per square foot*

* Permit Fees for Building, Electrical, Plumbing, & Mechanical shall be based on the following computations with a minimum fee of \$55.00 per trade. Fee applied by this section is for the primary contractors. All other contractors should take fee from Section V.

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.
 5001 – 15000 Sq. Ft.
 15001 Sq. Ft. and Above

A x B = Permit Fee
 (A x B x .75) + (1250 x B) = Permit Fee
 (A x B x .50) + (5000 x B) = Permit Fee

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. 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 fee for all previously installed systems permitted under Section IV (1) shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

6. Building Plans Review

- a. New Building \$80.00
- b. Addition and Accessory Structures \$16.00 per trade
- c. All Other \$10.00 per trade
- d. Re-review fee 1/2 or original fee (per re-review)

Minimum Permit Fee \$55.00
 Re-Inspection Fee \$75.00
 Failure to Obtain Permit \$150.00 / \$300.00 (\$300.00 after 2nd offense in 12 months)
 Approved After Hours Inspection (Min. 2 Hr.) \$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. Towers** (communication, radio, & TV) \$100.00
- g. Modular Unit (ie. classroom, office, etc.) \$185.00

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
- d. Photovoltaic System \$5.00 per panel *****

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	(1 st Unit)	\$60.00
	(ea. addl.)	\$35.00
d. Gas Piping		\$55.00
e. Commercial Exhaust System		\$35.00 each
f. Boiler (over 200k and up)		\$65.00 each
g. Unit Heater		\$30.00 each
h. Coolers (Refrigeration)		\$35.00 each
4. Plumbing		
a. Misc. Permit		\$55.00
b. Water Heater		\$55.00
c. Gas Piping		\$55.00
d. Plumbing Fixtures		\$15.00 each
e. Fire Sprinklers		\$1.40 per head
5. Plans Review***		\$10.00 per trade
6. Re-review fee		1/2 of original fee (per re-view)

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

**Does not include Building or Electrical Inspections for equipment building(s)/slab(s).

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

****Renovation fee may also apply depending on the scope of work.

*****PV Panel as defined by the NEC

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00 / \$300.00 (\$300.00 after 2nd offense in 12 months)
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

VI. Miscellaneous Fees

1. Licensing Inspection (Group Homes, ABC, Home Day Cares, etc.)	\$30.00
2. Certificate of Occupancy* (Commercial)	\$40.00
3. Permit Refund Processing**	20% of Permit Fee + plans review fee(s) + zoning
4. Reinstate Expired Permit	50% of Original Permit Fee
5. Change of Contractor	\$55.00

*Existing Building

**Applies to valid permits in which the work as not commenced

VII. Zoning and Subdivision Fees

Subdivision Fees:

Plats (Staff-Level Review):

1. Recombination / Exempt Plat	\$25
2. Minor Final Plat (2 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
3. Major Final Plat (9 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
4. Major Preliminary Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$75 + \$10 / lot
5. Major Final Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$25

Plats (Planning Board Review):

1. Major Sketch Plan	\$50
2. Major Preliminary Plat	\$100 + \$10 / lot
3. Subdivision Access Easement Review Fee	\$25
4. Subdivision Waiver Request Fee	\$25

Other:

1. Subdivision Bond Legal Review Fee	\$200
2. Street Sign for New Development/Intersection	\$50

Zoning and Related Fees:

1. Zoning Permit	\$10
2. Rezoning Application	\$200
3. 3rd Party Rezoning (Supplemental Fee)	\$100
4. Conditional Use Rezoning Application	\$245
5. Land Development Plan Text or Map Application	\$200
6. Special Use Permit Application	\$200
7. Variance Application	\$100
8. UDO Text Amendment	\$200
9. Change of Use Permit	\$100
10. Street Closing Petition	\$450
11. Road Name Change	\$150 + \$25 / intersection
12. Wireless Communications Review	
a. New Facility/Substantial Modification	\$3,500
b. Collocation/Eligible Facilities	\$1,000
13. Site Plan Review (new nonresidential sites)	\$50

Note: County-initiated text and map amendments are not subject to fees.

VIII. Stormwater Fees

1. Stormwater Permit Base Fee* (Review Of Nutrients & Peak Flow Coverage and/or Exemption)	\$35.00
2. Pre-Post Peak Flow Calcs.**	\$250.00
3. Engineer Review – Per Development (Base Review includes final construction inspector)	\$1,500.00
4. Additional Engineer Reviews** (Up to total stormwater review cost)	\$350.00 min
5. Construction Re-inspections *** (each) This fee is for any additional inspections required to in excess of the required final construction inspection	\$150.00 each
6. Stormwater Document Recording Fee**** (Based on ROD Fee Schedule) This fee is based on the actual cost to record (if required) for the development at the Register of Deeds Office. (i.e. stormwater permits, conservation easements, etc.)	
7. Stormwater Facility Financial Security (UDO 12-1.14-B2)*** Greater of: 15% of total construction costs of BMP OR estimated cost of maintenance for ten (10) years according to approved maintenance plan. This item has been in the UDO since 1999 and applies to engineered stormwater facilities (BMPs in Tam Pam Overlay developments or high-density watershed developments). Adding to fee schedule gives additional notice to developers for estimating costs.	

*Fee to be paid at time of submittal of subdivision or site plan in Tar-Pam Basin.

**Fee to be paid prior to site plan or preliminary plat approval.

***Fee to be paid prior to final plat recordation.

****Fee to be paid at preliminary plat or minor final plat approval.

Section 17: There is hereby levied for fiscal year 2014-2015, Public Utilities fees as follows:

I. Fees are effective starting July 1, 2014

1. Application Fee	\$ 20.00
2. Deposit Fee (Water-Residential)	(\$0, \$40, \$80)*
3. Deposit Fee (Sewer-Residential)	(\$0, \$40, \$80)*
4. Deposit Fee (Commercial/Industrial)	\$ 50.00 min Based on projected 2-Month Usage as determined by Public Utilities.
5. Late Fee	\$ 10.00
6. Reconnection/Delinquent Fee	\$ 50.00
7. Bulk Hydrant Meter Setup Fee	\$ 50.00
8. Water and Sewer Availability Fee (per month)	\$ 20.00

*Deposit Fee For "New Customers" (\$0 low risk, \$40 medium risk, \$80 high risk)

Online Utility Exchange Credit Check (Recheck after 3 years) \$10.00
 (Initial credit check is included in application fee above)

II. Monthly Usage Fees

1. Residential and Commercial

Water Usage (Gallons)	Water Usage Fee	Sewer Usage Fee
0-1,000	\$20.00	\$20.00
1,001-5,000	+\$4.85/1,000 gal.	+\$9.00/1,000 gal.
5,001-10,000	+\$6.75/1,000 gal.	+\$9.50/1,000 gal.
>10,000 gal.	+\$8.00/1,000 gal.	+\$10.00/1,000 gal.

Note: Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into affect immediately to the current billing cycles. Stage 3, all water usages above 5,000 gallons will be billed with an additional 10% charge above the rates provided above. Stage 4, all water usages above 1,000 gallons will be billed with an additional 25% charge above the rates provided above. Conservation Rates also apply to Bailey Area system.

2. Town of Bailey and Castalia Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Bailey Water Usage Fee	Castalia Water Usage Fee
0-1,000	\$20.00	\$20.00
>1,001	+\$4.25/1,000 gal.	+\$4.90/1,000 gal.

Note: Town of Bailey Rate contingent on City of Rocky Mount approval.

Pool (>=7,500 gal. only) /Sprinkler/Farming Use - Usage Discount after Base Rate

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$4.85/1,000 gal.

3. Industrial (With Tap of 8" or larger)

Water Usage (Gallons)	Sewer Usage Fee
0 – 1,000	\$20.00
1,001 – 9,000,000	+\$4.85/1,000 gal.
>9,000,000 gal.	+\$4.20/1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
0 – 1,000	\$20.00
1,001 – 5,000	+\$9.00/1,000 gal.
>5,000 gal.	+\$9.50/1,000 gal.

Note: Industrial Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into effect immediately on the current billing cycle. Stage 3, all water usages above 2,000 gallons will be billed with an additional 25% charge above the rates provided above, with Stage 4 at an additional 50% charge above the rates provided above. However, if the County Manager determines that the high-volume water user has met the Stage 3 or 4 reduction requirements of the Water Conservation Ordinance, no conservation rate will be applied.

4. Pool / Sprinkler / Farming Use - Usage Discount after Base Rate

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$4.85/1,000 gal.

5. Pool / Sprinkler / Farming Use - Usage Discount after Base Rate - Bailey Area (Rate Structure will cease once CNWSD Phase 4 is complete)

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$5.90/1,000 gal.

6. Mobile Home Park, Town of Castalia, and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Town of Castalia Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	\$6.00/1,000 gal.	\$4.90/1,000 gal.	\$3.60/1,000 gal.

Note: The Farm Worker / Migrant Camp bulk rate shall be for large temporary worker housing operations such as dormitory style housing, and not for a single residential dwelling. The rate shall only be applied for worker consumption demands and not for farming use or irrigation. The purpose of this rate is to encourage the connection and consumption of public water with its benefits to large numbers of temporary workers who otherwise would be served by a community water system. Public utilities shall approve this rate prior to connection.

III. Capacity Fees

This fee shall be paid to Nash County prior to the tap being installed.

1. Water

3/4" Tap	\$ 250.00
1" Tap	\$ 500.00
1 1/2" Tap	\$ 1,250.00
2" Tap	\$ 2,000.00
3" Tap	\$ 3,000.00
4" Tap	\$ 4,000.00
6" Tap	\$ 6,000.00
> 6" Tap	Minimum of \$6,000; exact fee will be determined by Public Utilities.

2. Sewer

4" Tap	\$ 500.00
6" Tap	\$ 3,000.00
>6" Tap	Minimum of \$6,000; exact fee determined by Public Utilities.

IV. Connection Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

1. Water*

		Irrigation Split Tap
3/4" Tap	\$ 800.00	\$ 550
1" Tap	\$ 1,000.00	\$ 640
>1" Tap	\$ At County Cost + 10%	\$ At County Cost +10%

2. Sewer*

4" Tap (same side of road)	\$ 1,500.00
4" Tap (opposite side of road)	\$ 2,300.00
>4" Tap	\$ At County Cost +10%

* Note: The County will be responsible for installing taps once paid.

** Note: The Irrigation Split Tap also shall include the cost of the Meter Fee below.

V. Water Service Discount Rate on Connection, Capacity & Meter Fees

1. Residential and Commercial - 3/4" Taps

- * \$150 prior to construction;
- * \$400 during construction; and,
- * at the prevailing fees thereafter.

2. Residential and Commercial - 1" Taps

- * \$300 prior to construction;
- * \$600 during construction; and,
- * at the prevailing fees thereafter.

VI. Meter Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

Water		
3/4" Meter	\$	250.00
1" Meter	\$	360.00
1 1/2" Meter	\$	525.00
>1 1/2" Meter	\$	At County Cost + 10%

Section 18: 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 19: Contractual Obligations, the County Manager and his designee are hereby authorized to execute contractual documents under the following conditions:

- a. They may award and execute contracts from construction or repair projects which do not require formal competitive procedures (up to a maximum of \$200,000) that are within budgeted departmental appropriations.
- b. They may reject bids and re-advertise for bids for all formal bids of apparatus, supplies, material and equipment as stated in G. S. 143-129.
- c. They may award and execute contracts for (1) purchases of apparatus, supplies and materials, or equipment which are within the budgeted departmental appropriations; (2) leases of personal property for a duration of one year or less and within departmental appropriations; and (3) contracted and professional services which are within budgeted departmental appropriations.
- d. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- e. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- f. They are authorized to declare surplus any personal property valued at less than Thirty Thousand Dollars for any one item or group of items, to set its fair market value, and to convey title to the property for the county in accordance with N.C.G.S. 160A-266 (c).

Section 20: 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 21: Copies of the 2014-2015 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 22: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2014 and ending June 30, 2015 was adopted by the Nash County Board of Commissioners in a public hearing held on June 2, 2014 on the proposed 2014-2015 Budget in accordance with North Carolina General Statutes.

This Ordinance is adopted this 2nd day of June, 2014.

Fred Belfield, Chairman

Attest: Janice Evans, Clerk to the Board

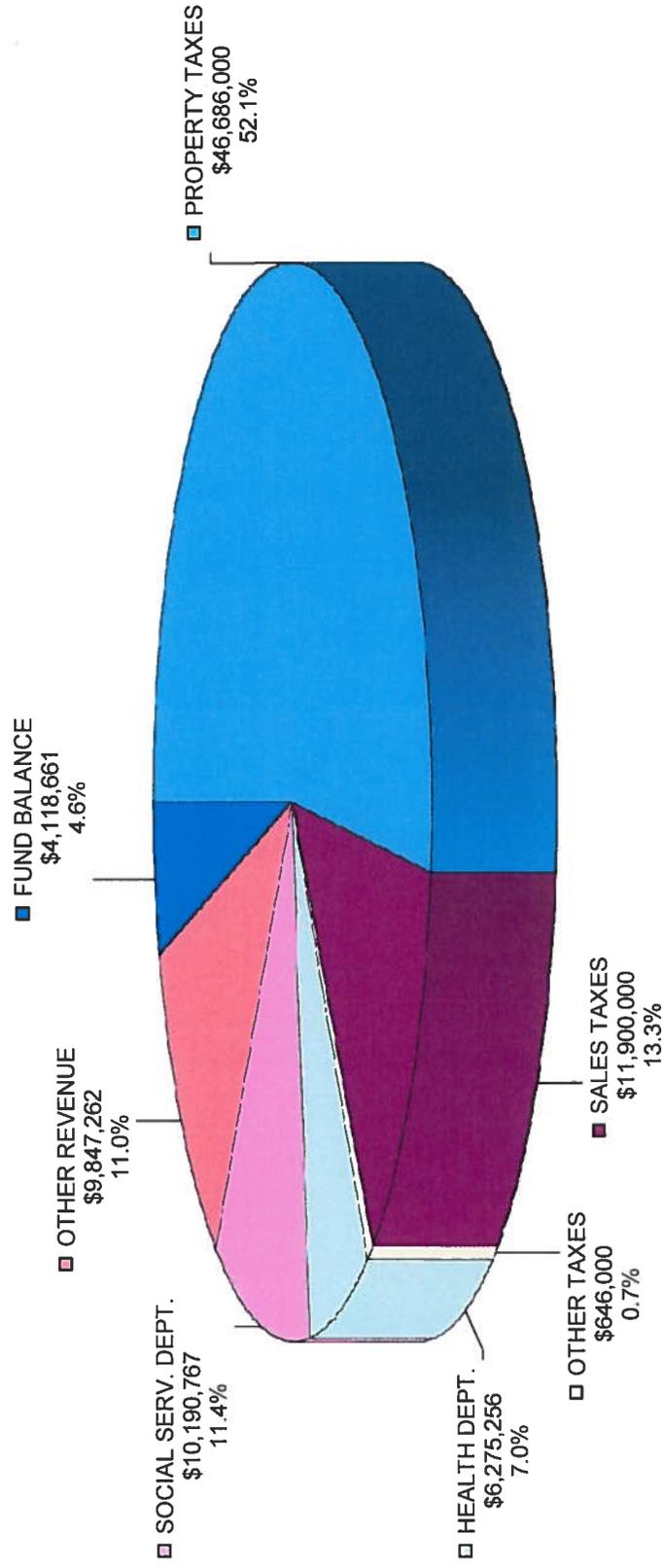
NASH COUNTY, NORTH CAROLINA

REVENUES

FUND	SUMMARY				
	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
GENERAL FUND:					
PROPERTY TAXES	\$ 46,965,295	\$ 46,084,818	\$ 46,686,000	\$ 46,686,000	1.3%
SALES TAXES	11,618,815	12,200,000	11,900,000	11,900,000	-2.5%
OTHER TAXES	687,428	550,000	646,000	646,000	17.5%
HEALTH DEPARTMENT	6,231,929	6,537,143	6,275,256	6,275,256	-4.0%
SOCIAL SERVICES DEPARTMENT	9,797,534	10,426,148	10,190,767	10,190,767	-2.3%
OTHER REVENUE	11,861,163	10,145,155	9,597,262	9,847,262	-2.9%
FUND BALANCE	0	4,401,794	9,356,352	4,118,661	-6.4%
	\$ 87,162,164	\$ 90,345,058	\$ 94,651,637	\$ 89,663,946	-0.8%
TOTAL GENERAL FUND	\$ 87,162,164	\$ 90,345,058	\$ 94,651,637	\$ 89,663,946	-0.8%
OTHER FUNDS:					
STORMWATER MAINTENANCE FU	\$ 7	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
ECONOMIC DEVELOPMENT	860,601	14,800	0	0	0.0%
EMERGENCY TELEPHONE SYS FUND	346,960	708,447	499,472	499,472	-29.5%
CONTROLLED SUBSTANCE FUND	52,414	120,400	80,000	80,000	-33.6%
FEDERAL ASSET FORFEITURE FUND	31,232	160,000	110,000	110,000	-31.3%
RURAL OPERATING ASSISTANCE	172,985	191,003	172,925	172,925	-9.5%
REVALUATION FUND	40,168	40,000	115,000	115,000	187.5%
FIRE DISTRICTS FUND	2,646,724	2,619,792	2,836,716	2,836,716	8.3%
TOURISM FUND	474,924	449,176	529,200	529,200	17.8%
UTILITIES FUND	3,524,240	5,487,773	4,818,870	4,818,870	-12.2%
INTERNAL SERVICE FUND	6,380,294	6,323,723	6,297,000	6,297,000	-0.4%
	\$ 101,692,713	\$ 106,462,672	\$ 110,113,320	\$ 105,125,629	-1.3%
TOTAL ALL FUNDS	\$ 101,692,713	\$ 106,462,672	\$ 110,113,320	\$ 105,125,629	-1.3%
EMPLOYEES:					
FULL TIME	631.44	638.69	632.19	633.19	-0.9%
PART TIME	40.58	40.78	39.80	39.30	-3.6%
	672.02	679.47	671.99	672.49	-1.0%
TOTAL	672.02	679.47	671.99	672.49	-1.0%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

REVENUES BY SOURCE
2014-2015 BUDGET



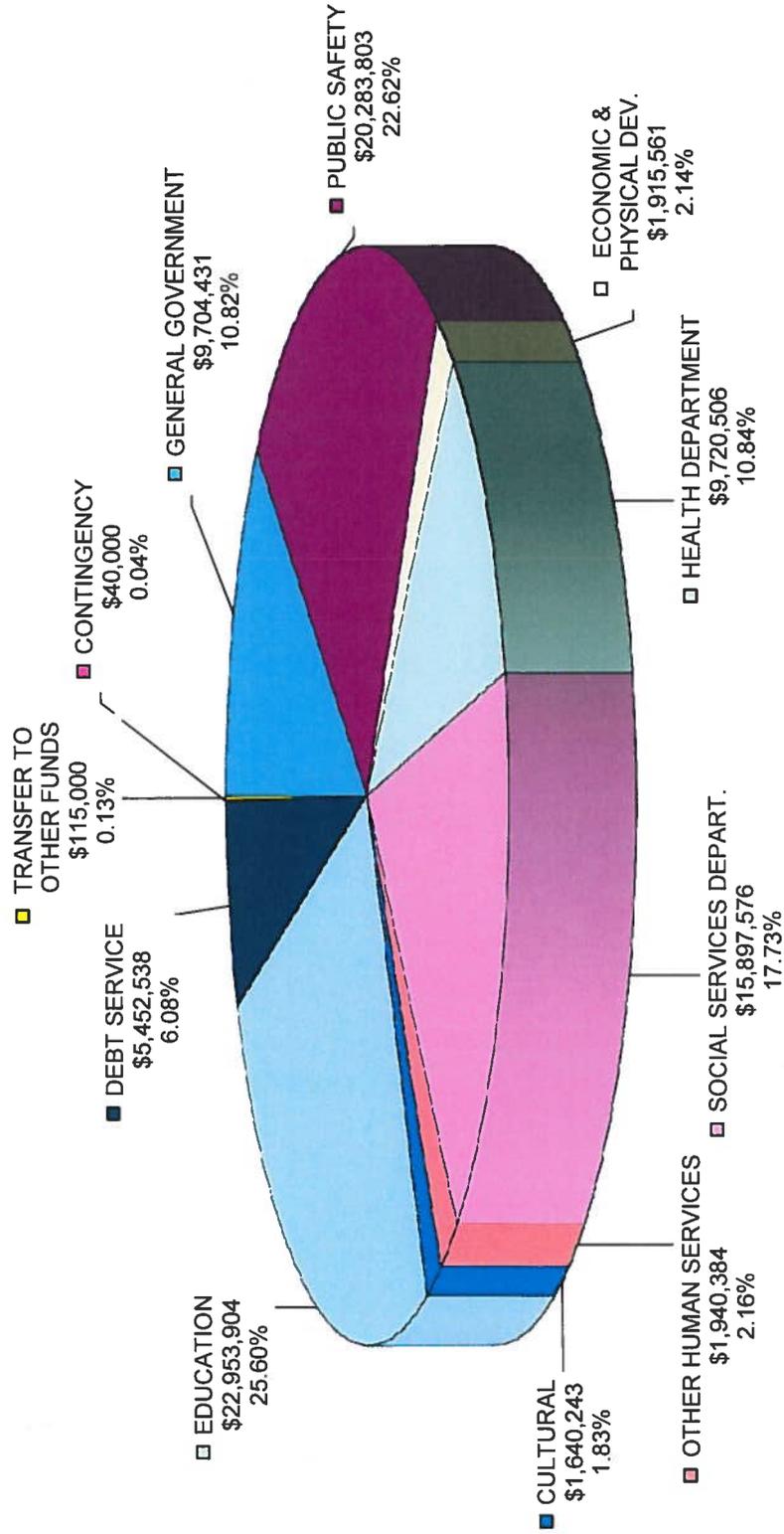
NASH COUNTY, NORTH CAROLINA

EXPENSES

<i>FUND</i>	<i>SUMMARY</i>				
	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
GENERAL FUND:					
GENERAL GOVERNMENT	\$ 8,419,200	\$ 9,973,799	\$ 9,504,632	\$ 9,704,431	-2.7%
PUBLIC SAFETY	19,468,638	20,249,627	20,323,956	20,283,803	0.2%
ECONOMIC & PHYSICAL DEV.	1,997,224	2,473,059	1,886,303	1,915,561	-22.5%
HEALTH DEPARTMENT	8,759,296	9,972,917	9,720,506	9,720,506	-2.5%
SOCIAL SERVICES DEPARTMENT	14,756,369	16,163,331	15,897,576	15,897,576	-1.6%
OTHER HUMAN SERVICES	1,966,822	1,985,759	1,938,769	1,940,384	-2.3%
CULTURAL	1,543,212	1,662,627	1,640,513	1,640,243	-1.3%
EDUCATION	22,738,578	22,415,215	28,131,844	22,953,904	2.4%
DEBT SERVICE	4,734,092	5,368,724	5,452,538	5,452,538	1.6%
CONTINGENCY	0	40,000	40,000	40,000	0.0%
	\$ 84,383,431	\$ 90,305,058	\$ 94,536,637	\$ 89,548,946	-0.8%
TRANSFER TO OTHER FUNDS	905,601	40,000	115,000	115,000	187.5%
TOTAL GENERAL FUND	\$ 85,289,032	\$ 90,345,058	\$ 94,651,637	\$ 89,663,946	-0.8%
OTHER FUNDS:					
STORMWATER MAINTENANCE FUND	\$ 0	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
ECONOMIC DEVELOPMENT FUND	0	14,800	0	0	0.0%
EMERGENCY TELEPHONE SYS FUND	628,019	708,447	499,472	499,472	-29.5%
CONTROLLED SUBSTANCE FUND	23,726	120,400	80,000	80,000	-33.6%
FEDERAL ASSET FORFEITURE FUND	18,931	160,000	110,000	110,000	-31.3%
RURAL OPERATING ASSISTANCE	172,925	191,003	172,925	172,925	-9.5%
REVALUATION FUND	0	40,000	115,000	115,000	187.5%
FIRE DISTRICTS FUND	2,650,272	2,619,792	2,836,716	2,836,716	8.3%
TOURISM FUND	441,224	449,176	529,200	529,200	17.8%
UTILITIES FUND	4,043,175	5,487,773	4,818,870	4,818,870	-12.2%
INTERNAL SERVICE FUND	5,947,212	6,323,723	6,297,000	6,297,000	-0.4%
TOTAL ALL FUNDS	\$ 99,214,516	\$ 106,462,672	\$ 110,113,320	\$ 105,125,629	-1.3%

NASH COUNTY, NORTH CAROLINA
 GENERAL FUND

EXPENDITURES BY FUNCTION
 2014-2015 BUDGET



NASH COUNTY, NORTH CAROLINA

2014-2015 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2013-2014</u>	<u>REQUESTED TAX RATE 2014-2015</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	0.090	0.100	0.0100 *
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1075	0.1075	0.0000
Silver Lake	0.090	0.090	0.0000
Sims	0.0464	0.0464	0.0000
Tri-County	0.080	0.080	0.0000
Salem	0.080	0.120	0.0400 *
West Mount	0.075	0.075	0.0000
Coopers	0.085	0.085	0.0000
Castalia	0.0735	0.0735	0.0000
Spring Hope	0.090	0.090	0.0000
Middlesex	0.050	0.080	0.0300 *
Whitakers	0.075	0.075	0.0000
Red Oak	0.070	0.070	0.0000
Momeyer	0.060	0.080	0.0200 *

* Requested Tax Rate Increase/(Decrease) in 2014-2015

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

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	13,689	0	0	0	0.0%
LOCAL	6,965	50,000	0	0	-100.0%
CHARGES & FEES	539,951	497,000	508,000	508,000	2.2%
GENERAL FUND	0	9,426,799	8,996,632	9,196,431	-2.4%
TOTAL	\$ 560,605	\$ 9,973,799	\$ 9,504,632	\$ 9,704,431	-2.7%

EXPENSES:

SALARIES & BENEFITS	\$ 4,501,844	\$ 4,943,174	\$ 4,653,223	\$ 4,653,223	-5.9%
PROFESSIONAL SERVICES	128,579	145,000	145,000	145,000	0.0%
SUPPLIES & OPERATIONS	2,870,611	3,515,367	3,438,822	3,462,261	-1.5%
CAPITAL OUTLAY	850,575	1,315,208	1,207,587	1,383,947	5.2%
CONTRACTS & GRANTS	67,591	55,050	60,000	60,000	9.0%
TOTAL	\$ 8,419,200	\$ 9,973,799	\$ 9,504,632	\$ 9,704,431	-2.7%

EMPLOYEES:

FULL TIME	65.32	65.87	60.87	60.87	-7.6%
PART TIME	0.20	0.45	0.45	0.45	0.0%
TOTAL	65.52	66.32	61.32	61.32	-7.5%

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, METS, Public Buildings, Court Facilities, Administrative Operations for the County Office Building and County Capital Improvements. The General Government budget shows an overall decrease of 2.7% in 2014-2015. Salaries and benefits decreased overall by 5.9% primarily due to funding of \$210,000 in Retiree Health Insurance for DSS retirees moving to the DSS budget. Five frozen positions were eliminated with no budgetary impact.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	138,502	119,731	179,731	29.8%
TOTAL	\$ 0	\$ 138,502	\$ 119,731	\$ 179,731	29.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 67,410	\$ 67,432	\$ 68,771	\$ 68,771	2.0%
SUPPLIES & OPERATIONS	37,406	71,070	50,960	110,960	56.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 104,816	\$ 138,502	\$ 119,731	\$ 179,731	29.8%

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners. The budget increased 29.8% for 2014-15 due to funding for a school performance study included in Professional Services. Salaries and benefits increased with the 2% pay adjustment in conjunction with the countywide increase.

ADMINISTRATION

General Fund

0104120

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	637,963	592,002	592,002	-7.2%
TOTAL	\$ 0	\$ 637,963	\$ 592,002	\$ 592,002	-7.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 442,597	\$ 590,792	\$ 541,893	\$ 541,893	-8.3%
SUPPLIES & OPERATIONS	42,754	47,171	50,109	50,109	6.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 485,351	\$ 637,963	\$ 592,002	\$ 592,002	-7.2%
EMPLOYEES:					
FULL TIME	3.45	4.00	4.00	4.00	0.0%
PART TIME	0.00	0.25	0.25	0.25	0.0%
TOTAL	3.45	4.25	4.25	4.25	0.0%

SIGNIFICANT CHANGES:

The Administration budget includes the County Manager's office and other related costs. There is an overall 7.2% decrease due to prior year budget including payout for former manager and payment of interim manager.

FINANCE

General Fund

0104130

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	500,995	487,663	487,663	-2.7%
TOTAL	\$ 0	\$ 500,995	\$ 487,663	\$ 487,663	-2.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 457,536	\$ 474,819	\$ 463,658	\$ 463,658	-2.4%
SUPPLIES & OPERATIONS	21,193	26,176	24,005	24,005	-8.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 478,729	\$ 500,995	\$ 487,663	\$ 487,663	-2.7%
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 2.7% decrease from previous fiscal year as a result of no major operational costs being proposed and the vacation payout in previous year for a retiree.

DISASTER RECOVERY COSTS*General Fund*

0104131

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	13,442	0	0	0	0.0%
TOTAL	\$ 13,442	\$ 0	\$ 0	\$ 0	0.0%

SIGNIFICANT CHANGES:

This budget reflects costs related to Hurricane Irene in fiscal year 2011-12.

HUMAN RESOURCES

General Fund

0104135

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	314,508	314,583	314,583	0.0%
TOTAL	\$ 0	\$ 314,508	\$ 314,583	\$ 314,583	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 290,056	\$ 299,108	\$ 273,283	\$ 273,283	-8.6%
SUPPLIES & OPERATIONS	4,721	15,400	41,300	41,300	168.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 294,777	\$ 314,508	\$ 314,583	\$ 314,583	0.0%

EMPLOYEES:

FULL TIME	4.00	4.00	4.00	4.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	4.00	4.00	4.00	4.00	0.0%

SIGNIFICANT CHANGES:

Human Resources remains flat for FY 2014-15 with Salaries and Benefits adjusted down due to prior year retiree payout offset by the pay plan study estimated cost of \$35,000.

TAX**General Fund****0104140**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	1,431,739	1,774,805	1,694,704	18.4%
TOTAL	\$ 0	\$ 1,431,739	\$ 1,774,805	\$ 1,694,704	18.4%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,048,206	\$ 1,060,558	\$ 1,301,462	\$ 1,301,462	22.7%
SUPPLIES & OPERATIONS	222,520	371,181	399,703	393,242	5.9%
CAPITAL OUTLAY	0	0	73,640	0	0.0%
TOTAL	\$ 1,270,726	\$ 1,431,739	\$ 1,774,805	\$ 1,694,704	18.4%
EMPLOYEES:					
FULL TIME	21.00	21.00	21.00	21.00	0.0%
PART TIME	0.20	0.20	0.20	0.20	0.0%
TOTAL	21.20	21.20	21.20	21.20	0.0%

SIGNIFICANT CHANGES:

The Tax Department shows an 18.4% increase as a result of re-assigning GIS and Mapping (3 positions) from the IT Department (METS). Three previously frozen but unbudgeted positions are eliminated. Supplies and operations increased mostly due to budgeting the flat fee contract for Tax Management Associates tax audits.

LEGAL SERVICES*General Fund***0104150**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	145,000	145,000	145,000	0.0%
TOTAL	\$ 0	\$ 145,000	\$ 145,000	\$ 145,000	0.0%
EXPENSES:					
PROFESSIONAL SERVICES	\$ 128,579	\$ 145,000	\$ 145,000	\$ 145,000	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 128,579	\$ 145,000	\$ 145,000	\$ 145,000	0.0%

SIGNIFICANT CHANGES:

The legal services budget includes the cost of the County Attorney and costs associated with county litigation. The budget for 2014-15 shows the budget as flat compared to last year.

COURT FACILITIES

General Fund

0104160

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	85,225	100,000	85,000	85,000	-15.0%
GENERAL FUND	0	203,020	166,600	416,600	105.2%
TOTAL	\$ 85,225	\$ 303,020	\$ 251,600	\$ 501,600	65.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 2,400	\$ 2,400	\$ 2,400	100.0%
SUPPLIES & OPERATIONS	184,882	231,020	199,200	199,200	-13.8%
CAPITAL OUTLAY	17,331	69,600	50,000	300,000	331.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 202,213	\$ 303,020	\$ 251,600	\$ 501,600	65.5%
EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The overall Court Facilities budget reflects an increase of 65.5% for 2014-15 primarily due to an increase of \$250,000 in capital outlay to set aside funds for architectural services for the courthouse/sheriff's facilities future renovation.

ADMINISTRATION BUILDING

General Fund

0104165

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	930,642	847,016	847,016	-9.0%
TOTAL	\$ 0	\$ 930,642	\$ 847,016	\$ 847,016	-9.0%

EXPENSES:

SALARIES & BENEFITS	\$ 394,445	\$ 427,407	\$ 419,616	\$ 419,616	-1.8%
SUPPLIES & OPERATIONS	388,667	387,735	352,400	352,400	-9.1%
CAPITAL OUTLAY	72,090	115,500	75,000	75,000	-35.1%
TOTAL	\$ 855,202	\$ 930,642	\$ 847,016	\$ 847,016	-9.0%

EMPLOYEES:

FULL TIME	10.00	10.00	9.00	9.00	-10.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.00	10.00	9.00	9.00	-10.0%

SIGNIFICANT CHANGES:

Administration Building reflects an overall decrease of 9% for 2014-15. The decrease is primarily due to a reduction in Building Maintenance due to one time costs in prior year. Capital outlay also decreased as a result of one time Building Improvement costs for caulking the Administration Building not recurring in 2014-15. A frozen Fleet Technician position was eliminated though there was no budgetary impact.

ELECTION OPERATIONS

General Fund

0104170

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	13,689	0	0	0	0.0%
LOCAL	6,965	50,000	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	212,581	280,397	280,397	31.9%
TOTAL	\$ 20,654	\$ 262,581	\$ 280,397	\$ 280,397	6.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 169,121	\$ 178,736	\$ 184,847	\$ 184,847	3.4%
SUPPLIES & OPERATIONS	77,655	76,345	75,550	75,550	-1.0%
CAPITAL OUTLAY	0	7,500	20,000	20,000	166.7%
CONTRACTS & GRANTS	13,149	0	0	0	0.0%
TOTAL	\$ 259,925	\$ 262,581	\$ 280,397	\$ 280,397	6.8%
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 was split into Election Operations and Election Costs in 2011-12 to track election costs more closely. The Elections budget increased overall by 6.8% in 2014-15 due to replacement of an old server and outdated laptops and computers in the Elections office.

ELECTION COSTS*General Fund*

0104171

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	0	0.0%
GENERAL FUND	0	225,955	146,108	146,108	-35.3%
TOTAL	\$ 0	\$ 225,955	\$ 146,108	\$ 146,108	-35.3%

EXPENSES:

SALARIES & BENEFITS	\$ 88,723	\$ 94,305	\$ 63,408	\$ 63,408	-32.8%
SUPPLIES & OPERATIONS	99,384	131,650	82,700	82,700	-37.2%
CAPITAL OUTLAY	8,726	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 196,833	\$ 225,955	\$ 146,108	\$ 146,108	-35.3%

SIGNIFICANT CHANGES:

Salaries and benefits decreased due to prior year budget including funds for election workers for a primary runoff. The budget is decreasing 35.3% due primarily to some efficiencies proposed for printing ballots and a reduction in service maintenance contract costs.

REGISTER OF DEEDS

General Fund

0104180

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	423,233	366,000	392,000	392,000	7.1%
GENERAL FUND	0	(64,286)	(81,533)	(81,533)	26.8%
TOTAL	\$ 423,233	\$ 301,714	\$ 310,467	\$ 310,467	2.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 217,201	\$ 246,769	\$ 263,253	\$ 263,253	6.7%
SUPPLIES & OPERATIONS	48,972	54,945	47,214	47,214	-14.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 266,173	\$ 301,714	\$ 310,467	\$ 310,467	2.9%
EMPLOYEES:					
FULL TIME	6.00	6.00	5.00	5.00	-16.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	6.00	5.00	5.00	-16.7%

SIGNIFICANT CHANGES:

Register of Deeds reflects a 2.9% increase for 2014-15 due to full year funding in 2014-15 of the position filled in January 2014. A frozen position not budgeted is being deleted. Supplies and operations costs decreased due to use of automation funds in prior year.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	946,635	715,932	715,932	-24.4%
TOTAL	\$ 0	\$ 946,635	\$ 715,932	\$ 715,932	-24.4%
EXPENSES:					
SALARIES & BENEFITS	\$ 861,523	\$ 889,525	\$ 669,632	\$ 669,632	-24.7%
SUPPLIES & OPERATIONS	56,449	57,110	46,300	46,300	-18.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 917,972	\$ 946,635	\$ 715,932	\$ 715,932	-24.4%
EMPLOYEES:					
FULL TIME	11.87	11.87	8.87	8.87	-25.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	11.87	11.87	8.87	8.87	-25.3%

SIGNIFICANT CHANGES:

The METS Department was divided in 2012-13 to include a Technology division. The 24.4% decrease for 2014-15 is due to the three (3) GIS positions moving to the Tax Department as well as the related operational costs for the positions.

TECHNOLOGY

General Fund

0104211

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	0	0.0%
GENERAL FUND	0	711,900	829,900	799,800	12.3%
TOTAL	\$ 0	\$ 711,900	\$ 829,900	\$ 799,800	12.3%
EXPENSES:					
SUPPLIES & OPERATIONS	474,334	656,850	670,900	640,800	-2.4%
CAPITAL OUTLAY	40,183	0	99,000	99,000	100.0%
CONTRACTS & GRANTS	41,000	55,050	60,000	60,000	9.0%
TOTAL	\$ 555,517	\$ 711,900	\$ 829,900	\$ 799,800	12.3%

SIGNIFICANT CHANGES:

The Technology budget reflects an increase of 12.3% primarily due to increases in software maintenance and additional enterprise licensing software costs in capital outlay.

PUBLIC BUILDINGS

General Fund

0104260

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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 (Rent)	31,493	31,000	31,000	31,000	0.0%
GENERAL FUND	0	886,777	600,100	600,100	-32.3%
TOTAL	\$ 31,493	\$ 917,777	\$ 631,100	\$ 631,100	-31.2%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 294,819	\$ 362,986	\$ 325,100	\$ 325,100	-10.4%
CAPITAL OUTLAY	429,264	554,791	306,000	306,000	-44.8%
TOTAL	\$ 724,083	\$ 917,777	\$ 631,100	\$ 631,100	-31.2%

SIGNIFICANT CHANGES:

The Public Buildings budget includes costs associated with County Buildings, the Agricultural Building and the Probation Office. An overall decrease of 31.2% in this budget is primarily due to a reduction in building maintenance costs from prior year and one time building improvements in prior year including the Security System lease purchase.

COUNTY CAPITAL IMPROVEMENTS*General Fund*

0104261

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	594,547	599,047	599,047	0.8%
TOTAL	\$ 0	\$ 594,547	\$ 599,047	\$ 599,047	0.8%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 11,658	\$ 26,730	\$ 15,100	\$ 15,100	-43.5%
CAPITAL OUTLAY	282,981	567,817	583,947	583,947	2.8%
TOTAL	\$ 294,639	\$ 594,547	\$ 599,047	\$ 599,047	0.8%

SIGNIFICANT CHANGES:

County Capital Improvements is used to cover the cost of capital purchases included in the County's Capital Improvements Program. Included in 2014-15 are building improvements for a Nashville EMS Station carried over from 2013-14, fiber connection to Health Department, Electronic Health Records software for Health Department, GIS interface, tractor for Parks and Recreation, replacement truck for Animal Control and storage building for the Senior Center.

NON-DEPARTMENTAL COSTS

General Fund

0104290

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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 (Rent)	0	0	0	0	0.0%
GENERAL FUND	0	1,610,321	1,459,281	1,459,281	-9.4%
TOTAL	\$ 0	\$ 1,610,321	\$ 1,459,281	\$ 1,459,281	-9.4%
EXPENSES:					
SALARIES & BENEFITS	\$ 465,026	\$ 611,323	\$ 401,000	\$ 401,000	-34.4%
SUPPLIES & OPERATIONS	905,197	998,998	1,058,281	1,058,281	5.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,370,223	\$ 1,610,321	\$ 1,459,281	\$ 1,459,281	-9.4%

SIGNIFICANT CHANGES:

Non-Departmental costs include various county-wide costs not specific to particular departments. Salaries and benefits reflects the cost of retiree health coverage of \$401,000. For 2014-15 the portion for DSS retirees' health coverage is included in their budget for state reporting purposes. Increase in supplies and operations is due to inclusion of \$166,000 in merit funds for county staff.

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

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	115,514	92,947	72,000	72,000	-22.5%
LOCAL	512,274	501,721	477,004	477,004	-4.9%
CHARGES & FEES	4,043,985	3,567,000	4,633,700	4,633,700	29.9%
GENERAL FUND	0	16,087,959	15,141,252	15,101,099	-6.1%
TOTAL	\$ 4,671,773	\$ 20,249,627	\$ 20,323,956	\$ 20,283,803	0.2%

EXPENSES:

SALARIES & BENEFITS	\$ 14,406,707	\$ 15,385,611	\$ 15,565,341	\$ 15,525,188	0.9%
SUPPLIES & OPERATIONS	3,844,649	3,825,744	3,895,010	3,895,010	1.8%
CAPITAL OUTLAY	797,181	590,792	460,845	460,845	-22.0%
CONTRACTS & GRANTS	420,101	447,480	402,760	402,760	-10.0%
TOTAL	\$ 19,468,638	\$ 20,249,627	\$ 20,323,956	\$ 20,283,803	0.2%

EMPLOYEES:

FULL TIME	245.00	250.00	251.00	251.00	0.4%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	259.00	264.00	265.00	265.00	0.4%

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 and Animal Control. In addition to county funding, these departments are funded with fees from the Sheriff, Jail, Animal Control and Ambulance Services. Public Safety remained basically flat for 2014-15 with a 0.2% increase. The Sheriff's office does have a new Civil Records Specialist position budgeted for November 1.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	7,783	8,000	8,000	8,000	0.0%
LOCAL	36,941	37,176	0	0	-100.0%
CHARGES & FEES	440,852	350,000	415,000	415,000	18.6%
GENERAL FUND	0	4,984,389	4,967,474	4,927,321	-1.1%
TOTAL	\$ 485,576	\$ 5,379,565	\$ 5,390,474	\$ 5,350,321	-0.5%

EXPENSES:					
SALARIES & BENEFITS	\$ 3,994,653	\$ 4,050,083	\$ 4,051,644	\$ 4,011,491	-1.0%
SUPPLIES & OPERATIONS	898,618	993,604	966,485	966,485	-2.7%
CAPITAL OUTLAY	291,256	289,947	372,345	372,345	28.4%
CONTRACTS & GRANTS	31,014	45,931	0	0	-100.0%
TOTAL	\$ 5,215,541	\$ 5,379,565	\$ 5,390,474	\$ 5,350,321	-0.5%

EMPLOYEES:					
FULL TIME	63.00	63.00	64.00	64.00	1.6%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	63.00	63.00	64.00	64.00	1.6%

SIGNIFICANT CHANGES:

The Sheriff's budget, consisting of all law enforcement and civil process operations of the Sheriff's Department, shows an overall decrease of 0.5% for 2014-15. Salaries and Benefits is declining due to the aging out of Law Enforcement Severance pay for two (2) former Law Enforcement Officers and the Chief Deputy position remaining frozen. There is a full-time Civil Records Specialist added November 1. Capital Outlay includes funds for 15 vehicles, 4 more than prior year.

COURT SECURITY

General Fund

0104311

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	740,563	732,228	732,228	-1.1%
TOTAL	\$ 0	\$ 740,563	\$ 732,228	\$ 732,228	-1.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 698,629	\$ 740,563	\$ 732,228	\$ 732,228	-1.1%
TOTAL	\$ 698,629	\$ 740,563	\$ 732,228	\$ 732,228	-1.1%
EMPLOYEES:					
FULL TIME	12.00	12.00	12.00	12.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	12.00	12.00	12.00	12.00	0.0%

SIGNIFICANT CHANGES:

Division of the Sheriff's department to separate the Civil positions of the county. This budget is decreasing 1.1% due to no part time salaries being budgeted in 2014-15.

SCHOOL RESOURCE OFFICERS - NRMS

General Fund

0104318

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	327,461	343,345	343,804	343,804	0.1%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 327,461	\$ 343,345	\$ 343,804	\$ 343,804	0.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 327,453	\$ 343,345	\$ 343,804	\$ 343,804	0.1%
TOTAL	\$ 327,453	\$ 343,345	\$ 343,804	\$ 343,804	0.1%
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 remains basically the same as prior year.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	58,166	70,000	50,000	50,000	0.0%
LOCAL	94,484	69,000	81,000	81,000	17.4%
GENERAL FUND	0	4,145,604	4,122,376	4,122,376	-0.6%
TOTAL	\$ 152,650	\$ 4,284,604	\$ 4,253,376	\$ 4,253,376	-0.7%

EXPENSES:					
SALARIES & BENEFITS	\$ 2,613,433	\$ 2,764,305	\$ 2,804,675	\$ 2,804,675	1.5%
SUPPLIES & OPERATIONS	1,527,416	1,478,923	1,389,201	1,389,201	-6.1%
CAPITAL OUTLAY	35,632	41,376	59,500	59,500	43.8%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 4,176,481	\$ 4,284,604	\$ 4,253,376	\$ 4,253,376	-0.7%

EMPLOYEES:					
FULL TIME	53.00	53.00	53.00	53.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	53.00	53.00	53.00	53.00	0.0%

SIGNIFICANT CHANGES:

The Jail budget is showing an overall decrease of 0.7% in 2014-15. The increase in Salaries and Benefits is due to unfreezing a Detention Officer position July 1. Supplies and operations is decreasing due to a reduction in Adult and Juvenile Detention. Capital Outlay increase is to replace the washing machine in the jail that is over 15 years old.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	3,741	5,000	3,700	3,700	-26.0%
GENERAL FUND	0	88,616	90,146	90,146	1.7%
TOTAL	\$ 3,741	\$ 93,616	\$ 93,846	\$ 93,846	0.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 55,382	\$ 57,789	\$ 57,866	\$ 57,866	0.1%
SUPPLIES & OPERATIONS	36,157	35,827	35,980	35,980	0.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 91,539	\$ 93,616	\$ 93,846	\$ 93,846	0.2%

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 Court E.M.P.A.C.T. Program (Court Electronic Monitoring Protection and Crime Tracking) houses the position which coordinates with the jail and courts to expedite processing of inmates through the judicial system by use of electronic monitoring devices. Departmental funding remains basically flat for 2014-15.

EMERGENCY COMMUNICATIONS

General Fund

0104330

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	52,888	52,200	52,200	52,200	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,404,655	1,515,783	1,515,783	7.9%
TOTAL	\$ 52,888	\$ 1,456,855	\$ 1,567,983	\$ 1,567,983	7.6%

EXPENSES:

SALARIES & BENEFITS	\$ 1,173,961	\$ 1,377,686	\$ 1,438,458	\$ 1,438,458	4.4%
SUPPLIES & OPERATIONS	59,809	79,169	129,525	129,525	63.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 1,233,770	\$ 1,456,855	\$ 1,567,983	\$ 1,567,983	7.6%

EMPLOYEES:

FULL TIME	21.00	24.00	24.00	24.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	21.00	24.00	24.00	24.00	0.0%

SIGNIFICANT CHANGES:

Emergency Communications 2014-15 total budget shows a 7.6% increase over previous year. Salaries and benefits increase is due to full year funding in 2014-15 of three positions partially funded in prior year. Supplies and operations increase is for the service maintenance contract for the Public Safety Radio System previously being paid for with wireline reserves which have been depleted.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	94,854	2,163	2,163	-97.7%
TOTAL	\$ 0	\$ 94,854	\$ 2,163	\$ 2,163	-97.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	70,375	\$ 47,357	\$ 2,163	\$ 2,163	-95.4%
CAPITAL OUTLAY	5,790	47,497	0	0	-100.0%
TOTAL	\$ 76,165	\$ 94,854	\$ 2,163	\$ 2,163	-97.7%

SIGNIFICANT CHANGES:

The General Assembly passed legislation that removed local authority to set an E911 landline fee and substituted a statewide rate of 70 cents on voice communication service connections. Any remaining landline fees were transferred to the General Fund in 2008-09. This budget now reflects the use of remaining landline (wireline) funds for 2014-15. Only \$2,163 remains in wireline reserve. These funds will be used for training.

FIRE & RESCUE SERVICES

General Fund

0104340

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	229,810	229,810	229,810	0.0%
TOTAL	\$ 0	\$ 229,810	\$ 229,810	\$ 229,810	0.0%
EXPENSES:					
FIRE SERVICES	\$ 66,150	\$ 66,150	\$ 66,150	\$ 66,150	0.0%
RESCUE SERVICES	156,800	156,800	156,800	156,800	0.0%
VOLUNTEER FIRE PROGRAM	6,860	6,860	6,860	6,860	0.0%
TOTAL	\$ 229,810	\$ 229,810	\$ 229,810	\$ 229,810	0.0%

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget reflects annual allotments for each of the 15 volunteer fire departments and funding for Rescue Services. This budget remained the same as previous year.

FORESTRY*General Fund**0104345*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	86,002	106,950	106,950	24.4%
TOTAL	\$ 0	\$ 86,002	\$ 106,950	\$ 106,950	24.4%
EXPENSES:					
CONTRACTS & GRANTS	\$ 86,002	\$ 86,002	\$ 106,950	\$ 106,950	24.4%
TOTAL	\$ 86,002	\$ 86,002	\$ 106,950	\$ 106,950	24.4%

SIGNIFICANT CHANGES:

The Forestry program subsidizes the State Forestry Service. Funding for 2014-15 increased as a result of requesting a new truck and equipment. Nash County pays 40% of the State Forestry Program for the county with the state paying 60%.

MEDICAL EXAMINER*General Fund**0104360*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	53,000	59,000	59,000	11.3%
TOTAL	\$ 0	\$ 53,000	\$ 59,000	\$ 59,000	11.3%

EXPENSES:

PROFESSIONAL SERVICES	\$ 62,300	\$ 53,000	\$ 59,000	\$ 59,000	11.3%
TOTAL	\$ 62,300	\$ 53,000	\$ 59,000	\$ 59,000	11.3%

SIGNIFICANT CHANGES:

Medical Examiner expenditures for 2014-15 increased 11.3% based on current year utilization and the increase in costs for autopsies from \$1,000 to \$1,250. The budget is determined by number of autopsies and death investigations within the county for the year.

EMERGENCY SERVICES

General Fund

0104370

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	49,565	14,947	14,000	14,000	-6.3%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	585,330	604,780	604,780	3.3%
TOTAL	\$ 49,565	\$ 600,277	\$ 618,780	\$ 618,780	3.1%

EXPENSES:

SALARIES & BENEFITS	\$ 485,904	\$ 499,936	\$ 518,681	\$ 518,681	3.7%
SUPPLIES & OPERATIONS	61,756	60,604	51,099	51,099	-15.7%
CAPITAL OUTLAY	0	0	29,000	29,000	0.0%
CONTRACTS & GRANTS	29,775	39,737	20,000	20,000	-49.7%
TOTAL	\$ 577,435	\$ 600,277	\$ 618,780	\$ 618,780	3.1%

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 Emergency Services budget shows a 3.1% increase overall primarily due to full-year funding of the reclass of the Deputy Emergency Services Director position and reclassing an Emergency Management Coordinator position in 2014-15. Capital outlay includes funding for Fire Records Management Software to replace old software no longer supported. This will be partially funded with \$14,000 in Supplemental Emergency Management Grant funds.

EMERGENCY MEDICAL SERVICES

General Fund

0104375

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	500	0	0	0	0.0%
CHARGES & FEES	3,582,202	3,200,000	4,200,000	4,200,000	31.3%
GENERAL FUND	0	3,274,063	2,356,811	2,356,811	-28.0%
TOTAL	\$ 3,582,702	\$ 6,474,063	\$ 6,556,811	\$ 6,556,811	1.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 4,833,277	\$ 5,300,486	\$ 5,366,554	\$ 5,366,554	1.2%
SUPPLIES & OPERATIONS	1,028,860	935,605	1,144,257	1,144,257	22.3%
CAPITAL OUTLAY	464,503	191,972	0	0	-100.0%
CONTRACTS & GRANTS	43,500	46,000	46,000	46,000	0.0%
TOTAL	\$ 6,370,140	\$ 6,474,063	\$ 6,556,811	\$ 6,556,811	1.3%
EMPLOYEES:					
FULL TIME	78.00	80.00	80.00	80.00	0.0%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	92.00	94.00	94.00	94.00	0.0%

SIGNIFICANT CHANGES:

Emergency Medical Service's overall budget increased by 1.3% for 2014-15. Salaries and Benefits increased due to full year funding of two positions only partially funded in prior year. Operational expenses increased due to budgeting fees for ambulance billing which previously were offset against revenue, and new maintenance contract for new billing software. As a result of new web-based software billing, an increase of revenues of \$1,000,000 will help support the E.M.S. function.

ANIMAL CONTROL

General Fund

0104380

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	17,190	12,000	15,000	15,000	25.0%
GENERAL FUND	0	401,073	353,731	353,731	-11.8%
TOTAL	\$ 17,190	\$ 413,073	\$ 368,731	\$ 368,731	-10.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 224,015	\$ 251,418	\$ 251,431	\$ 251,431	0.0%
SUPPLIES & OPERATIONS	99,358	141,655	117,300	117,300	-17.2%
CAPITAL OUTLAY	0	20,000	0	0	0.0%
TOTAL	\$ 323,373	\$ 413,073	\$ 368,731	\$ 368,731	-10.7%
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 Animal Control Program, which is a division of the Health Department, reflects a decrease of 10.7%. Supplies and operations decreased due to prior year funding to replace mobile office unit destroyed by fire not budgeted for 2014-15.

ECONOMIC & PHYSICAL DEVELOPMENT*General Fund**Summary*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	116,097	129,970	121,326	121,326	-6.7%
LOCAL	88,426	83,400	85,600	85,600	2.6%
CHARGES & FEES	430,180	404,998	367,301	367,301	-9.3%
GENERAL FUND	0	1,854,691	1,312,076	1,341,334	-27.7%
TOTAL	\$ 634,703	\$ 2,473,059	\$ 1,886,303	\$ 1,915,561	-22.5%

EXPENSES:

SALARIES & BENEFITS	\$ 1,204,443	\$ 1,226,907	\$ 1,198,826	\$ 1,228,084	0.1%
SUPPLIES & OPERATIONS	243,615	394,644	255,675	255,675	-35.2%
CAPITAL OUTLAY	0	6,500	10,200	10,200	56.9%
CONTRACTS & GRANTS	549,166	845,008	421,602	421,602	-50.1%
TOTAL	\$ 1,997,224	\$ 2,473,059	\$ 1,886,303	\$ 1,915,561	-22.5%

EMPLOYEES:

FULL TIME	24.00	23.00	21.00	22.00	-4.3%
PART TIME	1.00	1.00	1.50	1.00	0.0%
TOTAL	25.00	24.00	22.50	23.00	-4.2%

SIGNIFICANT CHANGES:

The function of Economic and Physical Development includes the Planning Department, the Cooperative Extension Service, the Soil and Water Conservation Service, along with Rural Transportation Planning and contributions to the Rocky Mount-Wilson Airport Authority. Funding has decreased 22.5% next year primarily due to a reduction in Economic Development funding as explained in attached summary pages.

AIRPORT*General Fund**0104530*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	46,900	47,857	47,857	2.0%
TOTAL	\$ 0	\$ 46,900	\$ 47,857	\$ 47,857	2.0%
EXPENSES:					
CONTRACTS & GRANTS	\$ 46,900	\$ 46,900	\$ 47,857	\$ 47,857	2.0%
TOTAL	\$ 46,900	\$ 46,900	\$ 47,857	\$ 47,857	2.0%

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. Funding for 2014-15 increased to restore the 2% cut made in 2012-13.

REGIONAL TRANSPORTATION PLANNING*General Fund**0104531*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	80,798	97,846	91,202	91,202	-6.8%
CHARGES & FEES	18,519	18,998	24,801	24,801	30.5%
GENERAL FUND	0	4,937	5,266	5,266	6.7%
TOTAL	\$ 99,317	\$ 121,781	\$ 121,269	\$ 121,269	-0.4%

EXPENSES:

SALARIES & BENEFITS	\$ 61,488	\$ 90,581	\$ 84,019	\$ 84,019	-7.2%
SUPPLIES & OPERATIONS	19,928	24,700	29,550	29,550	19.6%
CAPITAL OUTLAY	0	6,500	7,700	7,700	18.5%
CONTRACTS & GRANTS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TOTAL	\$ 81,416	\$ 121,781	\$ 121,269	\$ 121,269	-0.4%

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:

N. C. DOT provides funding for a Rural Transportation Planner for a 4 county area. Each county also provides a portion of funding including Nash, Edgecombe, Wilson and Johnston. This budget has decreased 0.4% for 2014-15 due to a reduction in grant funding.

PLANNING AND DEVELOPMENT*General Fund**0104910*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	363,761	326,784	326,784	-10.2%
TOTAL	\$ 0	\$ 363,761	\$ 326,784	\$ 326,784	-10.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 243,117	\$ 273,136	\$ 275,899	\$ 275,899	1.0%
SUPPLIES & OPERATIONS	83,049	90,625	50,885	50,885	-43.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 326,166	\$ 363,761	\$ 326,784	\$ 326,784	-10.2%
EMPLOYEES:					
FULL TIME	3.75	3.75	3.75	3.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.75	3.75	3.75	3.75	0.0%

SIGNIFICANT CHANGES:

The Planning Department includes the functions of zoning and land use regulations. This budget is decreasing by 10.2% due to anticipated decline in cell tower reviews.

STORMWATER*General Fund***0104911**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	0	6,800	6,800	100.0%
TOTAL	\$ 0	\$ 0	\$ 6,800	\$ 6,800	100.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	0	0	6,800	6,800	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 0	\$ 6,800	\$ 6,800	100.0%

SIGNIFICANT CHANGES:

N.C. Dept. of Environment and Natural Resources issued stormwater rules for all river basins. Nash County is designated in the Tar-Pamlico River Basin and part of the requirements includes inspecting streams for illicit discharges. Each year staff from Soil and Water Conservation inspect the streams. These funds offset the costs for the inspections and reporting. This function has been moved from the Utility Fund.

INSPECTIONS*General Fund**0104912*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	398,691	378,000	336,000	336,000	-11.1%
GENERAL FUND	0	14,219	30,404	30,404	113.8%
TOTAL	\$ 398,691	\$ 392,219	\$ 366,404	\$ 366,404	-6.6%

EXPENSES:					
SALARIES & BENEFITS	\$ 414,986	\$ 353,900	\$ 336,104	\$ 336,104	-5.0%
SUPPLIES & OPERATIONS	28,696	38,319	30,300	30,300	-20.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 443,682	\$ 392,219	\$ 366,404	\$ 366,404	-6.6%

EMPLOYEES:					
FULL TIME	7.25	6.25	5.25	5.25	-16.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.25	6.25	5.25	5.25	-16.0%

SIGNIFICANT CHANGES:

The Building Inspections function reflects a decrease of 6.6% due to the elimination of the Code Enforcement Supervisor position in prior year and filling a vacant position at a lower hiring rate. One frozen Permit Specialist position is deleted with no budgetary impact.

ECONOMIC DEVELOPMENT*General Fund**0104920*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	75,000	75,000	75,000	75,000	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	848,208	326,345	326,345	-61.5%
TOTAL	\$ 75,000	\$ 923,208	\$ 401,345	\$ 401,345	-56.5%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 21,572	\$ 135,000	\$ 35,000	\$ 35,000	-74.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	492,918	788,208	366,345	366,345	-53.5%
TOTAL	\$ 514,490	\$ 923,208	\$ 401,345	\$ 401,345	-56.5%

SIGNIFICANT CHANGES:

Economic Development funding shows a decline of 56.5% due to completion in prior year of Highway 301 Lighting (\$75,000) and Visioning Study (\$25,000). Contracts and Grants decreased as a result of prior year payout of one N.C. Funds of \$483,750 to Hospira. Included in the 2014-15 budget is an increase of \$35,214 to Carolinas Gateway Partnership in addition to restoring the 2% cut (\$31,501) in 2012-13. Also included is the 2nd of 10 inducement payments to Hospira.

COOPERATIVE EXTENSION*General Fund***0104950**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	5,024	3,524	1,524	1,524	-56.8%
LOCAL	13,426	8,400	10,600	10,600	26.2%
GENERAL FUND	0	308,578	288,234	288,234	-6.6%
TOTAL	\$ 18,450	\$ 320,502	\$ 300,358	\$ 300,358	-6.3%

EXPENSES:					
SALARIES & BENEFITS	\$ 229,535	\$ 243,497	\$ 226,718	\$ 226,718	-6.9%
SUPPLIES & OPERATIONS	61,878	70,905	67,540	67,540	-4.7%
CAPITAL OUTLAY	0	0	2,500	2,500	100.0%
CONTRACTS & GRANTS	5,344	6,100	3,600	3,600	-41.0%
TOTAL	\$ 296,757	\$ 320,502	\$ 300,358	\$ 300,358	-6.3%

EMPLOYEES:					
FULL TIME	8.00	8.00	7.00	7.00	-12.5%
PART TIME	1.00	1.00	1.00	1.00	0.0%
TOTAL	9.00	9.00	8.00	8.00	-11.1%

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 2014-2015 budget reflects an overall 6.3% decrease due to eliminating a partially funded frozen position.

SOIL & WATER CONSERVATION*General Fund**0104960*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	30,275	28,600	28,600	28,600	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	12,970	8,000	6,500	6,500	-18.8%
GENERAL FUND	0	268,088	280,386	309,644	15.5%
TOTAL	\$ 43,245	\$ 304,688	\$ 315,486	\$ 344,744	13.1%

EXPENSES:

SALARIES & BENEFITS	\$ 255,317	\$ 265,793	\$ 276,086	\$ 305,344	14.9%
SUPPLIES & OPERATIONS	28,492	35,095	35,600	35,600	1.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	4,004	3,800	3,800	3,800	0.0%
TOTAL	\$ 287,813	\$ 304,688	\$ 315,486	\$ 344,744	13.1%

EMPLOYEES:

FULL TIME	4.00	4.00	4.00	5.00	25.0%
PART TIME	0.00	0.00	0.50	0.00	0.0%
TOTAL	4.00	4.00	4.50	5.00	25.0%

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 13.1% increase as a result of unfreezing the full time Administrative Assistant position in place of the part time position.



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

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 3,464,473	\$ 3,830,723	\$ 3,732,882	\$ 3,732,882	-2.6%
STATE	2,284,878	2,274,988	2,214,512	2,214,512	-2.7%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	333,705	301,196	272,121	272,121	-9.7%
GRANTS	148,873	130,236	55,741	55,741	-57.2%
HEALTH RESERVES	61,526	431,040	232,476	232,476	-46.1%
GENERAL FUND	2,465,841	3,004,734	3,212,774	3,212,774	6.9%
TOTAL	\$ 8,759,296	\$ 9,972,917	\$ 9,720,506	\$ 9,720,506	-2.5%

EXPENSES:

SALARIES & BENEFITS	\$ 6,393,234	\$ 6,916,380	\$ 6,779,443	\$ 6,779,443	-2.0%
SUPPLIES & OPERATIONS	2,079,845	2,798,537	2,676,063	2,676,063	-4.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	286,217	258,000	265,000	265,000	0.0%
TOTAL	\$ 8,759,296	\$ 9,972,917	\$ 9,720,506	\$ 9,720,506	-2.5%

EMPLOYEES:

FULL TIME	112.30	114.55	112.80	112.80	-1.5%
PART TIME	0.40	0.40	0.00	0.00	0.0%
TOTAL	112.70	114.95	112.80	112.80	-1.9%

SIGNIFICANT CHANGES:

The total Health Department budget is declining 2.5% or \$252,411, due to a combination of less federal and state funds and reduced spending. One PH Nurse II position is funded for six months and will be frozen January 1 following the retirement of the employee occupying the position. One PH Nurse II position in Home Health is being increased from 70% to 100% FTE (requires no local funds). Every effort has been made to reallocate resources to save local dollars and preserve jobs to avoid having a reduction in force.

HEALTH - GENERAL HEALTH

General Fund

0105110

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 32,932	\$ 16,000	\$ 34,391	\$ 34,391	114.9%
STATE	207,167	172,370	172,370	172,370	0.0%
CHARGES & FEES	69,802	64,500	52,000	52,000	-19.4%
GRANTS	0	0	0	0	
GENERAL FUND	1,533,474	1,646,929	1,533,362	1,533,362	-6.9%
GENERAL HEALTH RESERVE	(32,932)	55,000	60,000	60,000	9.1%
TOTAL	\$ 1,810,443	\$ 1,954,799	\$ 1,852,123	\$ 1,852,123	-5.3%

EXPENSES:

SALARIES & BENEFITS	\$ 1,267,636	\$ 1,403,513	\$ 1,280,428	\$ 1,280,428	-8.8%
SUPPLIES & OPERATIONS	542,807	551,286	571,695	571,695	3.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,810,443	\$ 1,954,799	\$ 1,852,123	\$ 1,852,123	-5.3%

EMPLOYEES:

FULL TIME	21.50	21.50	20.00	20.00	-7.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	21.50	21.50	20.00	20.00	-7.0%

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 5.3% primarily due to the transfer of one PHN II position to the Home Health Program and a 50% FTE PHN II to the Communicable Disease Program.

HEALTH - BIOTERRORISM PROGRAM

General Fund

0105114

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	54,014	37,416	37,415	37,415	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	(11,223)	0	0	0	0.0%
TOTAL	\$ 42,791	\$ 37,416	\$ 37,415	\$ 37,415	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 25,733	\$ 20,697	\$ 32,976	\$ 32,976	59.3%
SUPPLIES & OPERATIONS	17,058	16,719	4,439	4,439	-73.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 42,791	\$ 37,416	\$ 37,415	\$ 37,415	0.0%

EMPLOYEES:					
FULL TIME	0.00	0.00	0.52	0.52	0.0%
PART TIME	0.40	0.40	0.00	0.00	0.0%
TOTAL	0.40	0.40	0.52	0.52	30.0%

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. A vacant 40% FTE Public Health Nurse II position is being eliminated. In an effort to save local dollars, these funds will be used to support 52% of the salary for a Health Education Specialist position which is being transferred from the Health Promotion Budget. The Preparedness duties will be assumed by existing staff.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 174,410	\$ 181,964	\$ 181,964	\$ 181,964	100.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(20,182)	0	0	0	0.0%
TOTAL	\$ 154,228	\$ 181,964	\$ 181,964	\$ 181,964	0.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 138,566	\$ 155,290	\$ 151,758	\$ 151,758	-2.3%
SUPPLIES & OPERATIONS	15,662	26,674	30,206	30,206	13.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 154,228	\$ 181,964	\$ 181,964	\$ 181,964	0.0%
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 Community Care Plan is a case management program for Medicaid recipients which 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 who are high cost or high risk and in need of targeted case management. The budget includes funding for two Social Worker II positions and one Health Check Coordinator. The budget also includes funds for operational expenses. The program is Medicaid funded based on a per participant basis and reflects no increase for FY 2015.

HEALTH - FAMILY PLANNING

General Fund

0105120

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 226,950	\$ 170,000	\$ 141,557	\$ 141,557	-16.7%
STATE	184,816	186,159	175,048	175,048	-6.0%
CHARGES & FEES	38,472	35,500	32,500	32,500	-8.5%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	11,122	98,210	65,000	65,000	-33.8%
GENERAL FUND	312,941	337,993	388,038	388,038	14.8%
TOTAL	\$ 774,301	\$ 827,862	\$ 802,143	\$ 802,143	-3.1%

EXPENSES:

SALARIES & BENEFITS	\$ 618,295	\$ 641,837	\$ 630,543	\$ 630,543	-1.8%
SUPPLIES & OPERATIONS	156,006	186,025	171,600	171,600	-7.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 774,301	\$ 827,862	\$ 802,143	\$ 802,143	-3.1%

EMPLOYEES:

FULL TIME	10.30	10.30	10.25	10.25	-0.5%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.30	10.30	10.25	10.25	-0.5%

SIGNIFICANT CHANGES:

The Family Planning budget reflects a decrease of 3.1% due primarily to a change in requirements for lab services for Family Planning patients which results in a decrease in follow-up paps as well as a decrease in other operational expenses.

HEALTH - HOME HEALTH

General Fund

0105130

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 1,904,173	\$ 2,209,226	\$ 2,289,979	\$ 2,289,979	3.7%
STATE	0	0	0	0	0.0%
CHARGES & FEES	63,384	45,147	23,131	23,131	-48.8%
RESERVES	(49,025)	0	0	0	-100.0%
GENERAL FUND	0	1,099	0	0	0.0%
TOTAL	\$ 1,918,532	\$ 2,255,472	\$ 2,313,110	\$ 2,313,110	2.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,164,027	\$ 1,288,829	\$ 1,356,311	\$ 1,356,311	5.2%
SUPPLIES & OPERATIONS	754,505	966,643	956,799	956,799	-1.0%
CAPITAL OUTLAY	0	0	0	0	-100.0%
TOTAL	\$ 1,918,532	\$ 2,255,472	\$ 2,313,110	\$ 2,313,110	2.6%
EMPLOYEES:					
FULL TIME	19.70	19.70	20.00	20.00	1.5%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	19.70	19.70	20.00	20.00	1.5%

SIGNIFICANT CHANGES:

The Home Health budget, fully funded by Federal dollars and fees reflects a 2.6% increase due primarily to the projected 2% cost of living adjustment and increasing a 70% FTE PH Nurse II to 100%. Caseload remains stable at an average of 215 - 225 patients.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 146,030	\$ 170,000	\$ 152,610	\$ 152,610	-10.2%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	81,679	60,768	79,717	79,717	31.2%
TOTAL	\$ 227,709	\$ 230,768	\$ 232,327	\$ 232,327	0.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 193,787	\$ 198,701	\$ 199,280	\$ 199,280	0.3%
SUPPLIES & OPERATIONS	33,922	32,067	33,047	33,047	3.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 227,709	\$ 230,768	\$ 232,327	\$ 232,327	0.7%
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 Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded (Federal) program that offers an alternative to nursing home placement. This budget reflects an increase of .7%.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 214,949	\$ 214,467	\$ 211,680	\$ 211,680	-1.3%
STATE	11,856	10,944	10,944	10,944	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	0	52,922	0	0	0.0%
GENERAL FUND	(79,634)	0	0	0	0.0%
TOTAL	\$ 147,171	\$ 278,333	\$ 222,624	\$ 222,624	-20.0%

EXPENSES:

SALARIES & BENEFITS	\$ 129,658	\$ 161,904	\$ 161,315	\$ 161,315	-0.4%
SUPPLIES & OPERATIONS	17,513	116,429	61,309	61,309	-47.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 147,171	\$ 278,333	\$ 222,624	\$ 222,624	-20.0%

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 CC4C (Care Coordination for Children) Program organizes services and resources to respond to the needs of eligible children and their families. This program is 100% Medicaid funded and reflects a 20% decrease based on prior year expenditures.

HEALTH - OB CASE MANAGEMENT

General Fund

0105141

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 232,499	\$ 235,214	\$ 226,067	\$ 226,067	-3.9%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
RESERVE	(75,730)	4,220	0	0	
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 156,769	\$ 239,434	\$ 226,067	\$ 226,067	-5.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 141,159	\$ 173,801	\$ 158,868	\$ 158,868	-8.6%
SUPPLIES & OPERATIONS	15,610	65,633	67,199	67,199	2.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 156,769	\$ 239,434	\$ 226,067	\$ 226,067	-5.6%
EMPLOYEES:					
FULL TIME	0.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

OBCM (Obstetrical Case Management). This program organizes services and resources to respond to the needs of eligible pregnant women. The budget includes three Case Managers based on caseload needs. The program is 100% Medicaid funded and reflects a 5.6% decrease based on prior year expenditures.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	58,373	47,109	55,741	55,741	18.3%
GENERAL FUND	(5,384)	(99)	0	0	0.0%
TOTAL	\$ 52,989	\$ 47,010	\$ 55,741	\$ 55,741	18.6%

EXPENSES:					
SALARIES & BENEFITS	\$ 48,636	\$ 36,427	\$ 44,469	\$ 44,469	22.1%
SUPPLIES & OPERATIONS	4,353	10,583	11,272	11,272	6.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 52,989	\$ 47,010	\$ 55,741	\$ 55,741	18.6%

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 Nutrition and Physical Activity Self-Assessment for Childhood Care (NAP SACC) Program is a proactive-based intervention program designed to enhance policies, practices, and environments in child care centers by improving the nutritional quality of food served, the amount and quality of physical activity, and staff-child interactions. Funds are provided through the Down East Partnership for Children. The budget reflects an 18.6% increase; however, the increase from the original FY 2014 budget is 5.2%; the budget was cut in 2014 due to a staff vacancy for a portion of the year.

HEALTH - IMMUNIZATION ACTION PLAN

General Fund

0105145

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	35,431	30,180	17,605	17,605	-41.7%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE	0	0	0	0	0.0%
GENERAL FUND	21,717	23,322	34,383	34,383	47.4%
TOTAL	\$ 57,148	\$ 53,502	\$ 51,988	\$ 51,988	-2.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 49,674	\$ 51,702	\$ 51,551	\$ 51,551	-0.3%
SUPPLIES & OPERATIONS	7,474	1,800	437	437	-75.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 57,148	\$ 53,502	\$ 51,988	\$ 51,988	-2.8%
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 budget reflects a 2.8% decrease due to less funds being available for supplies.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	100,500	95,939	95,500	95,500	-0.5%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(1,008)	(439)	0	0	0.0%
TOTAL	\$ 99,492	\$ 95,500	\$ 95,500	\$ 95,500	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 86,090	\$ 71,006	\$ 73,774	\$ 73,774	3.9%
SUPPLIES & OPERATIONS	13,402	24,494	21,726	21,726	-11.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 99,492	\$ 95,500	\$ 95,500	\$ 95,500	0.0%

EMPLOYEES:					
FULL TIME	2.05	1.80	1.80	1.80	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.05	1.80	1.80	1.80	0.0%

SIGNIFICANT CHANGES:

The HIV/Aids Program provides diagnostic, epidemiological and educational services for the prevention and control of AIDS and HIV and is 100% State funded.

HEALTH - TUBERCULOSIS*General Fund*

0105180

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	63,717	53,808	86,010	86,010	59.8%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	0	10,000	40,000	40,000	300.0%
GENERAL FUND	41,142	46,690	22,796	22,796	-51.2%
TOTAL	\$ 104,859	\$ 110,498	\$ 148,806	\$ 148,806	34.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 102,341	\$ 107,980	\$ 135,785	\$ 135,785	25.8%
SUPPLIES & OPERATIONS	2,518	2,518	13,021	13,021	417.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 104,859	\$ 110,498	\$ 148,806	\$ 148,806	34.7%
EMPLOYEES:					
FULL TIME	1.50	1.50	1.75	1.75	16.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.50	1.75	1.75	16.7%

SIGNIFICANT CHANGES:

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating Tuberculosis. The State has combined this budget with the TB-CDC Budget resulting in an increase of 16.7% which is offset by the TB-CDC budget being eliminated. The Tuberculosis Program is 15.3% funded with County dollars.

HEALTH - CDC TUBERCULOSIS PROJECT

General Fund

0105190

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	33,649	32,202	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
CDC RESERVE	0	10,000	0	0	100.0%
GENERAL FUND	24,005	19,457	0	0	-100.0%
TOTAL	\$ 57,654	\$ 61,659	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 50,329	\$ 49,559	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	7,325	12,100	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 57,654	\$ 61,659	\$ 0	\$ 0	-100.0%

EMPLOYEES:

FULL TIME	0.75	0.75	0.00	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.75	0.75	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The CDC Tuberculosis Program has been combined with the Tuberculosis Program as required by the State.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	95,088	350,941	426,647	426,647	21.6%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	3,390	(41)	0	0	0.0%
TOTAL	\$ 98,478	\$ 350,900	\$ 426,647	\$ 426,647	21.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 5,933	\$ 55,161	\$ 82,070	\$ 82,070	48.8%
SUPPLIES & OPERATIONS	92,545	295,739	344,577	344,577	16.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 98,478	\$ 350,900	\$ 426,647	\$ 426,647	21.6%
EMPLOYEES:					
FULL TIME	1.00	1.00	1.66	1.66	66.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.66	1.66	66.0%

SIGNIFICANT CHANGES:

Triple P (Positive Parenting Program) is an internationally acclaimed multi-tiered system of evidence based parenting interventions (education and support for Parents and caregivers of children and adolescents) that promotes the independence and health of families with an ultimate goal of reducing child abuse and the need for additional foster care. The professional services line item provides for intensive multi-agency training and resources as required in the grant guidelines. The budget reflects an increase of 21.6% as a result of additional State funding. 66% FTE of an Outreach Worker was transferred from the Healthy Start Baby Love Program to Triple P.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	39,357	24,337	15,000	15,000	-38.4%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(7,763)	0	0	0	0.0%
TOTAL	\$ 31,594	\$ 24,337	\$ 15,000	\$ 15,000	-38.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 9,355	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	22,239	24,337	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	15,000	15,000	100.0%
TOTAL	\$ 31,594	\$ 24,337	\$ 15,000	\$ 15,000	-38.4%

EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.00	0.00	#DIV/0!

SIGNIFICANT CHANGES:

The Community Transformation Grant (CTG) is a five-year investment grant for which the State of NC was a recipient. Funds are distributed to regions, of which Nash is participating in Region 7 along with Franklin, Granville, Vance, Halifax, Warren and Wilson Counties. The Johnston County Health Department is serving as the grant lead and fiscal agency. This grant's overall goals are to reduce chronic diseases, improve health status, reduce health disparities, and control healthcare spending. The strategic directions that health departments are working on include promoting tobacco-free living, active living and healthy eating. Funding for this program ends September 30, 2014 resulting in a 38.4% decrease.

HEALTH - PROJECT CONNECT STATE

General Fund

0105207

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	125,528	14,698	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(11,857)	(780)	0	0	0.0%
TOTAL	\$ 113,671	\$ 13,918	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 58,839	\$ 8,210	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	18,615	5,708	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	36,217	0	0	0	0.0%
TOTAL	\$ 113,671	\$ 13,918	\$ 0	\$ 0	-100.0%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

Funding has ended for the Project Connect Program.

HEALTH - LEAD GRANT

General Fund

0105209

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
GRANTS	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
LEAD RESERVE	3,140	31,392	25,200	25,200	-19.7%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 3,140	\$ 31,392	\$ 25,200	\$ 25,200	-19.7%

EXPENSES:

SALARIES & BENEFITS	\$ 3,140	\$ 12,918	\$ 12,918	\$ 12,918	0.0%
SUPPLIES & OPERATIONS	0	18,474	12,282	12,282	-33.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 3,140	\$ 31,392	\$ 25,200	\$ 25,200	-19.7%

SIGNIFICANT CHANGES:

Grant funds per Agreement between the City of Rocky Mount and the Nash County Health Department whereas the health department agrees to provide support through education, case management, a database with contact information for children with elevated blood levels, and interventions for children with elevated blood levels. These funds are carry-over from the previous year.

HEALTH - WOMEN, INFANTS & CHILDREN (WIC)

General Fund 0105211

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	569,866	562,980	534,181	534,181	-5.1%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(92,582)	(1,200)	0	0	0.0%
TOTAL	\$ 477,284	\$ 561,780	\$ 534,181	\$ 534,181	-4.9%

EXPENSES:

SALARIES & BENEFITS	\$ 458,030	\$ 523,456	\$ 517,617	\$ 517,617	-1.1%
SUPPLIES & OPERATIONS	19,254	38,324	16,564	16,564	-56.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 477,284	\$ 561,780	\$ 534,181	\$ 534,181	-4.9%

EMPLOYEES:

FULL TIME	10.50	10.50	10.50	10.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.50	10.50	10.50	10.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the WIC Program, which is 100% state funded, is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. No local funds are required. The budget reflects a decrease of 4.9% due a cut in state funding.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	193,494	167,897	120,990	120,990	-27.9%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(22,944)	(460)	0	0	0.0%
TOTAL	\$ 170,550	\$ 167,437	\$ 120,990	\$ 120,990	-27.7%

EXPENSES:					
SALARIES & BENEFITS	138,318	142,643	106,819	106,819	-25.1%
SUPPLIES & OPERATIONS	32,232	24,794	14,171	14,171	-42.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 170,550	\$ 167,437	\$ 120,990	\$ 120,990	-27.7%

EMPLOYEES:					
FULL TIME	3.00	3.00	2.34	2.34	-22.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	2.34	2.34	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. No local funds are required for this program. The budget is reflects a decrease of 27.7% due to a funding cut. 66% FTE of an Outreach Worker position was transferred to the Triple P Program.

HEALTH - BREAST AND CERVICAL CANCER

General Fund

0105213

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	63,154	37,951	37,741	37,741	-0.6%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	0	0	0	0	0.0%
KOMEN RESERVE	0	0	0	0	0.0%
GENERAL FUND	(18,052)	(124)	0	0	-100.0%
TOTAL	\$ 45,102	\$ 37,827	\$ 37,741	\$ 37,741	-0.2%

EXPENSES:

SALARIES & BENEFITS	\$ 20,572	\$ 21,283	\$ 21,079	\$ 21,079	-1.0%
SUPPLIES & OPERATIONS	24,530	16,544	16,662	16,662	0.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 45,102	\$ 37,827	\$ 37,741	\$ 37,741	-0.2%

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 slight decrease of .2%.

HEALTH - KOMEN BREAST CANCER

General Fund

0105214

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	82,500	75,127	0	0	-100.0%
KOMEN RESERVE	0	28,927	20,921	20,921	0.0%
GENERAL FUND	(29,054)	0	0	0	0.0%
TOTAL	\$ 53,446	\$ 104,054	\$ 20,921	\$ 20,921	-79.9%

EXPENSES:

SALARIES & BENEFITS	\$ 19,772	\$ 46,538	\$ 19,910	\$ 19,910	-57.2%
SUPPLIES & OPERATIONS	33,674	57,516	1,011	1,011	-98.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 53,446	\$ 104,054	\$ 20,921	\$ 20,921	-79.9%

EMPLOYEES:

FULL TIME	0.50	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

This Komen Grant funding supplements the Breast and Cervical Cancer Control Program and provides funding for low income women who are not Medicaid eligible with no insurance or insurance with poor coverage for screening/diagnostic mammograms and other tests used to detect Breast Cancer. The 79.9% decrease is a result of the funding cycle ending November 30, 2014 resulting in the elimination of a Health Education Specialist position. There is a possibility that additional grant funds may become available at a later date.

HEALTH - CHILD HEALTH

General Fund

0105216

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 134,834	\$ 178,509	\$ 148,658	\$ 148,658	-16.7%
STATE	441,173	441,829	441,829	441,829	0.0%
CHARGES & FEES	4,697	2,788	7,070	7,070	153.6%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	37,232	0	0	0	0.0%
GENERAL FUND	0	0	61,414	61,414	0.0%
TOTAL	\$ 617,936	\$ 623,126	\$ 658,971	\$ 658,971	5.8%

EXPENSES:

SALARIES & BENEFITS	\$ 326,869	\$ 340,873	\$ 311,254	\$ 311,254	-8.7%
SUPPLIES & OPERATIONS	41,067	32,253	97,717	97,717	203.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	250,000	250,000	0.0%
TOTAL	\$ 617,936	\$ 623,126	\$ 658,971	\$ 658,971	5.8%

EMPLOYEES:

FULL TIME	5.60	5.60	5.60	5.60	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.60	5.60	5.60	5.60	0.0%

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. The budget is increasing 5.8% primarily as a result of plans to offer primary care services to more children/infants with the cost anticipated to be offset by additional Medicaid earnings. In an effort to save local dollars, one PH Nurse II position is

HEALTH - MATERNAL HEALTH

General Fund

0105217

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 269,232	\$ 365,000	\$ 225,000	\$ 225,000	-38.4%
STATE	2,000	2,000	1,843	1,843	-7.9%
CHARGES & FEES	6,019	6,000	6,870	6,870	14.5%
GRANTS	0	0	0	0	0.0%
MATERNAL HEALTH RESERVE	225,232	139,412	0	0	-100.0%
GENERAL FUND	98,739	131,739	405,358	405,358	207.7%
TOTAL	\$ 601,222	\$ 644,151	\$ 639,071	\$ 639,071	-0.8%

EXPENSES:

SALARIES & BENEFITS	\$ 498,824	\$ 530,799	\$ 531,446	\$ 531,446	0.1%
SUPPLIES & OPERATIONS	102,398	113,352	107,625	107,625	-5.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 601,222	\$ 644,151	\$ 639,071	\$ 639,071	-0.8%

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 Maternal Health Program provides prenatal care primarily to low-income women. A large percentage of the patients served through this program are Hispanic and an increasing number are not Medicaid eligible. The Global Billing system implemented in the last couple of years has resulted in a significant decrease in Medicaid reimbursement to local Health Department; this coupled with decreasing reserves has resulted in the need for a significant increase in local funding. Every effort is being made to increase Medicaid reimbursement in this program.

HEALTH - HEALTH PROMOTION

General Fund

0105218

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 23,833	\$ 22,000	\$ 17,962	\$ 17,962	-18.4%
STATE	30,482	17,069	13,075	13,075	-23.4%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	16,649	15,000	11,400	11,400	-24.0%
GRANTS	8,000	0	0	0	0.0%
RESERVE - GRANTS	0	957	7,116	7,116	643.6%
GENERAL FUND	41,584	70,157	38,187	38,187	-45.6%
TOTAL	\$ 120,548	\$ 125,183	\$ 87,740	\$ 87,740	-29.9%

EXPENSES:

SALARIES & BENEFITS	\$ 93,844	\$ 101,881	\$ 70,725	\$ 70,725	-30.6%
SUPPLIES & OPERATIONS	26,704	23,302	17,015	17,015	-27.0%
CAPITAL OUTLAY	0		0	0	0.0%
TOTAL	\$ 120,548	\$ 125,183	\$ 87,740	\$ 87,740	-29.9%

EMPLOYEES:

FULL TIME	2.00	2.00	1.48	1.48	-26.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	1.48	1.48	-26.0%

SIGNIFICANT CHANGES:

The Health Promotion budget includes funding for Women's Health Watch and Health Promotion activities. This budget reflects a decrease of 29.9% primarily due to the transfer of 52% FTE of a Health Education Specialist position from Health Promotion to a State Funded Program (Bioterrorism) in an effort to save local dollars.

HEALTH - ENVIRONMENTAL HEALTH

General Fund

0105220

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	0	0.0%
STATE	25,194	32,072	19,168	19,168	-40.2%
CHARGES & FEES	111,562	111,000	107,250	107,250	-3.4%
GENERAL FUND	605,755	664,723	644,519	644,519	-3.0%
TOTAL	\$ 742,511	\$ 807,795	\$ 770,937	\$ 770,937	-4.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 690,248	\$ 714,703	\$ 709,069	709,069	-0.8%
SUPPLIES & OPERATIONS	52,263	93,092	61,868	61,868	-33.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 742,511	\$ 807,795	\$ 770,937	\$ 770,937	-4.6%
EMPLOYEES:					
FULL TIME	10.50	10.50	10.50	10.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.50	10.50	10.50	10.50	0.0%

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 4.6% decrease due primarily to a decrease in operational expenses.

HEALTH - DIABETIC CARE

General Fund

0105222

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 6,000	\$ 0	\$ 0	-100.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	253	4,000	3,000	3,000	-25.0%
GRANTS	0	8,000	0	0	0.0%
GENERAL FUND	1,098	5,000	5,000	5,000	0.0%
TOTAL	\$ 1,351	\$ 23,000	\$ 8,000	\$ 8,000	-65.2%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 1,351	\$ 15,000	\$ 8,000	\$ 8,000	-46.7%
CONTRACTS & GRANTS	0	8,000	0	0	0.0%
TOTAL	\$ 1,351	\$ 23,000	\$ 8,000	\$ 8,000	-65.2%

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 and county employees in managing their disease. The program is funded by patient fees and insurance and also includes a nominal amount of local funding to provide services for county residents who have no other form of reimbursement. The 65.2% decrease is the result of the elimination of one-time grant funding which was included in FY 2014.

HEALTH - COMMUNICABLE DISEASE

General Fund

0105225

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 104,631	\$ 62,343	\$ 103,014	\$ 103,014	65.2%
STATE	8,392	4,196	9,146	9,146	118.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	22,867	17,261	28,900	28,900	67.4%
COMM. DISEASE RESERVE	(57,513)	0	14,239	14,239	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 78,377	\$ 83,800	\$ 155,299	\$ 155,299	85.3%

EXPENSES:

SALARIES & BENEFITS	\$ 53,559	\$ 56,669	\$ 119,478	\$ 119,478	110.8%
SUPPLIES & OPERATIONS	24,818	27,131	35,821	35,821	32.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 78,377	\$ 83,800	\$ 155,299	\$ 155,299	85.3%

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 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. The 85.3% increase is the result of the transfer of 50% FTE of a PH Nurse II position from the General Health Budget in an effort to save local funds. The budget also reflects an increase in State funding to cover the cost of drugs previously provided by the State. No local funds are required for this budget.

SOCIAL SERVICES**General Fund****Summary**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 8,850,795	\$ 9,269,778	\$ 9,373,261	\$ 9,367,937	1.1%
STATE	781,906	933,185	720,941	726,265	-22.2%
CHARGES & FEES	75,716	223,185	96,565	96,565	-56.7%
GENERAL FUND	5,047,952	5,737,183	5,706,808	5,706,808	-0.5%
TOTAL	\$ 14,756,369	\$ 16,163,331	\$ 15,897,576	\$ 15,897,576	-1.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 9,014,391	\$ 9,545,379	\$ 9,644,458	\$ 9,644,458	1.0%
SUPPLIES & OPERATIONS	449,682	514,292	459,610	459,610	-10.6%
DSS PAYMENTS	4,254,970	4,840,585	4,602,074	4,602,074	-4.9%
DSS SERVICES	982,888	1,218,880	1,159,659	1,159,659	-4.9%
CAPITAL OUTLAY	21,405	0	16,500	16,500	100.0%
CONTRACTS & GRANTS	33,032	44,195	15,275	15,275	-65.4%
TOTAL	\$ 14,756,369	\$ 16,163,331	\$ 15,897,576	\$ 15,897,576	-1.6%
EMPLOYEES:					
FULL TIME	164.00	164.00	165.25	165.25	0.8%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	164.00	164.00	165.25	165.25	0.8%

SIGNIFICANT CHANGES:

The overall Social Services budget decreased by \$265,755 for 2014-2015 or 1.6%. County funding required for Social Services programs decreased by \$30,375 or 0.5%, due to reductions in staffing. Social Service Programs are funded primarily with Federal and State funds but approximately 36% is locally funded.

SOCIAL SERVICES - GENERAL

General Fund

0105510

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 3,879,860	\$ 4,268,599	\$ 4,207,621	\$ 4,202,297	-1.6%
STATE	140,273	205,470	175,882	181,206	-11.8%
CHARGES & FEES	28,819	29,612	28,195	28,195	-4.8%
GENERAL FUND	4,740,235	5,000,449	5,154,385	5,154,385	3.1%
TOTAL	\$ 8,789,187	\$ 9,504,130	\$ 9,566,083	\$ 9,566,083	0.7%

EXPENSES:

SALARIES & BENEFITS	\$ 7,423,135	\$ 7,871,129	\$ 8,020,011	\$ 8,020,011	1.9%
SUPPLIES & OPERATIONS	448,846	512,042	457,510	457,510	-10.6%
DSS SERVICES	862,768	1,076,764	1,056,787	1,056,787	-1.9%
CAPITAL OUTLAY	21,405	0	16,500	16,500	100.0%
CONTRACTS & GRANTS	33,032	44,195	15,275	15,275	-65.4%
TOTAL	\$ 8,789,187	\$ 9,504,130	\$ 9,566,083	\$ 9,566,083	0.7%

EMPLOYEES:

FULL TIME	134.00	134.00	135.25	135.25	0.9%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	134.00	134.00	135.25	135.25	0.9%

SIGNIFICANT CHANGES:

General Social Services increased 0.7% for 2014-15. Four positions frozen since 2010 will be deleted. Due to the significant increase in Child Protective Services cases, there is one new Social Worker Investigative Assessment & Treatment position and one Social Worker III position will be reclassified as a Social Worker Investigative Assessment & Treatment. Also one Social Worker III position will increase from 20 to 30 hours per week.

SOCIAL SERVICES - IV-D*General Fund***0105515**

	ACTUAL 2012-2013	BUDGET 2013-2012	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 1,182,561	\$ 1,130,073	\$ 1,193,004	\$ 1,193,004	5.6%
STATE	0	0	0	0	0.0%
CHARGES & FEES	39,157	64,424	35,870	35,870	-44.3%
GENERAL FUND	(95,728)	39,359	(52,113)	(52,113)	-232.4%
TOTAL	\$ 1,125,989	\$ 1,233,856	\$ 1,176,761	\$ 1,176,761	-4.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,081,924	\$ 1,146,552	\$ 1,131,559	\$ 1,131,559	-1.3%
SUPPLIES & OPERATIONS	837	1,750	1,750	1,750	0.0%
DSS SERVICES	43,228	85,554	43,452	43,452	-49.2%
TOTAL	\$ 1,125,989	\$ 1,233,856	\$ 1,176,761	\$ 1,176,761	-4.6%
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, which covers Child Support Investigation and Enforcement, has an overall decrease of 4.6% due primarily to a decline in court orders. One Child Support Agent position, which has been vacant since 2010, will be deleted.

SOCIAL SERVICES - WORK FIRST

General Fund

0105520

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 1,186,700	\$ 1,069,801	\$ 1,067,488	\$ 1,067,488	-0.2%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(612,711)	(496,111)	(532,100)	(532,100)	7.3%
TOTAL	\$ 573,988	\$ 573,690	\$ 535,388	\$ 535,388	-6.7%

EXPENSES:

SALARIES & BENEFITS	\$ 509,331	\$ 527,698	\$ 492,888	\$ 492,888	-6.6%
SUPPLIES & OPERATIONS	0	500	350	350	-30.0%
DSS SERVICES	64,658	45,492	42,150	42,150	-7.3%
TOTAL	\$ 573,988	\$ 573,690	\$ 535,388	\$ 535,388	-6.7%

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 decrease of 6.7% due to retirements of long-term employees. One Income Maintenance Case Worker position that has been vacant since 2010 will be deleted. Expenditures in Work First are applied toward Maintenance of Effort for TANF Block Grant which is \$1,236,526.

SOCIAL SERVICES - OTHER

General Fund

0105525

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 2,601,674	\$ 2,801,305	\$ 2,905,149	\$ 2,905,149	3.7%
STATE	641,633	727,715	545,059	545,059	-25.1%
CHARGES & FEES	7,740	129,149	32,500	32,500	-74.8%
GENERAL FUND	1,003,923	1,182,416	1,119,366	1,119,366	-5.3%
TOTAL	\$ 4,254,970	\$ 4,840,585	\$ 4,602,074	\$ 4,602,074	-4.9%

EXPENSES:

CAPITAL OUTLAY	\$ 0	\$ 0	0	0	0.0%
MEDICAID TRANSPORTATION	370,078	450,000	480,000	480,000	6.7%
CHILD CARE/DEV. PMTS	2,377,590	2,476,950	2,388,939	2,388,939	-3.6%
SPECIAL ASSISTANCE TO ADULT	813,565	826,003	820,000	820,000	-0.7%
DSS PAYMENTS & PROGRAMS	693,737	1,087,632	913,135	913,135	-16.0%
TOTAL	\$ 4,254,970	\$ 4,840,585	\$ 4,602,074	\$ 4,602,074	-4.9%

SIGNIFICANT CHANGES:

Social Services Other is decreasing 4.9% primarily due to decreases in NC Merger Settlement Funds, Special Children's Adoption Funds and Child Care Development Funds.

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION General Fund

0105535

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	12,234	11,070	17,270	17,270	56.0%
TOTAL	\$ 12,234	\$ 11,070	\$ 17,270	\$ 17,270	56.0%

EXPENSES:

FOSTER CHILDREN	\$ 6,871	\$ 3,500	\$ 5,000	\$ 5,000	42.9%
GENERAL ASSISTANCE	450	0	0	0	0.0%
PAUPER BURIALS	0	1,500	1,500	1,500	0.0%
OTHER DSS SERVICES	2,093	3,250	7,950	7,950	144.6%
SPECIAL CHILDREN ADOPTION	2,820	2,820	2,820	2,820	0.0%
TOTAL	\$ 12,234	\$ 11,070	\$ 17,270	\$ 17,270	56.0%

SIGNIFICANT CHANGES:

Increase in Other DSS Services of 56% due to a spike in drug related Child Protective Services cases.

OTHER HUMAN SERVICES*General Fund**Summary*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
LOCAL	\$ 6,566	\$ 2,300	\$ 1,500	\$ 1,500	-34.8%
STATE	1,035,674	990,070	954,644	954,644	-3.6%
CHARGES & FEES	69,477	53,700	44,500	44,500	-17.1%
GENERAL FUND	0	939,689	938,125	939,740	0.0%
TOTAL	\$ 1,111,717	\$ 1,985,759	\$ 1,938,769	\$ 1,940,384	-2.3%

EXPENSES:

SALARIES & BENEFITS	\$ 189,710	\$ 198,665	\$ 177,033	\$ 177,033	-10.9%
SUPPLIES & OPERATIONS	48,182	39,518	44,031	44,031	11.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	1,728,930	1,747,576	1,717,705	1,719,320	-1.6%
TOTAL	\$ 1,966,822	\$ 1,985,759	\$ 1,938,769	\$ 1,940,384	-2.3%

EMPLOYEES:

FULL TIME	2.64	2.64	2.64	2.64	0.0%
PART TIME	1.78	1.98	0.85	0.85	-57.1%
TOTAL	4.42	4.62	3.49	3.49	-24.5%

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. Overall this funding group is declining 2.3%. This is primarily in Vereran's Services which had a carryover of funds in 2013-14.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FAMILY PRESERVATION	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
IMPACT PLUS	42,740	42,740	42,740	42,740	0.0%
JCPC COUNCIL	8,558	7,558	7,558	7,558	0.0%
RESOLVE	26,310	26,310	32,246	32,246	22.6%
OJJ TEEN COURT	33,420	33,420	33,420	33,420	0.0%
TRANSITION RE-ENTRY	58,126	50,000	68,190	68,190	36.4%
THERAPEUTIC FOSTER CARE	31,660	31,660	31,660	31,660	0.0%
FREEDOM SCHOOL	31,592	15,000	25,000	25,000	66.7%
AFTERCARE PROGRAM	20,000	0	0	0	0.0%
VICTIN OFFENDER MEDIATION	5,000	5,000	0	0	-100.0%
PRIDE NC	0	29,126	0	0	-100.0%
GENERAL FUND	0	46,651	46,651	46,651	0.0%
TOTAL	\$ 257,406	\$ 287,465	\$ 287,465	\$ 287,465	0.0%

EXPENSES:

FAMILY PRESERVATION	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
IMPACT PLUS	51,288	51,288	51,288	51,288	0.0%
JCPC COUNCIL	8,558	7,558	7,558	7,558	0.0%
OJJ RESOLVE	31,572	31,572	38,695	38,695	22.6%
OJJ TEEN COURT	40,104	40,104	40,104	40,104	0.0%
TRANSITION RE-ENTRY	69,751	60,000	81,828	81,828	36.4%
THERAPEUTIC FOSTER CARE	37,992	37,992	37,992	37,992	0.0%
FREEDOM SCHOOL	34,592	18,000	30,000	30,000	66.7%
AFTERCARE PROGRAM	24,000	0	0	0	0.0%
VICTIM OFFENDER MEDIATION	6,000	6,000	0	0	-100.0%
PRIDE NC	0	34,951	0	0	-100.0%
UNALLOCATED	0	0	0	0	0.0%
TOTAL	\$ 303,857	\$ 287,465	\$ 287,465	\$ 287,465	0.0%

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 for 2014-15 remains at same level as this year.

MENTAL HEALTH**General Fund****0105310**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
ABC MIXED BEVERAGE TAX	33,552	32,000	32,000	32,000	0.0%
GENERAL FUND	0	380,423	365,065	365,065	-4.0%
TOTAL	\$ 33,552	\$ 412,423	\$ 397,065	\$ 397,065	-3.7%

EXPENSES:

MENTAL HEALTH CENTER	\$ 356,705	\$ 356,705	\$ 356,705	\$ 356,705	0.0%
ALCOHOLIC REHABILITATION	17,194	48,858	33,500	33,500	-31.4%
CHRISTIAN FELLOWSHIP	6,860	6,860	6,860	6,860	0.0%
TOTAL	\$ 380,759	\$ 412,423	\$ 397,065	\$ 397,065	-3.7%

SIGNIFICANT CHANGES:

Nash County is now part of a Local Management Entity (LME) called Eastpointe for Mental Health services along with eleven other counties. A portion of the ABC mixed beverage tax is required to be paid to Eastpointe (formerly The Beacon Center) for alcohol rehabilitation. Funding for 2014-15 decreases due to prior year having carryover of funds from ABC mixed beverage tax to be disbursed.

HOME & COMMUNITY CARE BLOCK GRANT

General Fund

0105330

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
MEALS ON WHEELS	\$ 61,161	\$ 59,781	\$ 59,781	\$ 59,781	0.0%
WRIGHTS CENTER	97,362	82,544	82,544	82,544	0.0%
SENIOR CENTER OPERATION	102,733	125,270	93,830	93,830	-25.1%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	27,298	26,611	28,411	28,411	6.8%
HOME DELIVERED MEALS	110,711	100,434	117,934	117,934	17.4%
TRANSPORTATION	18,403	10,750	14,790	14,790	37.6%
MEDICAL TRANSPORTATION	16,928	8,827	16,927	16,927	91.8%
RESPITE SERVICES	1,370	0	0	0	0.0%
OPTION A	275,874	266,161	266,161	266,161	0.0%
CHARGES & FEES	12,144	12,200	9,500	9,500	-22.1%
GENERAL FUND	0	25,938	29,431	29,431	13.5%
TOTAL	\$ 723,984	\$ 718,516	\$ 719,309	\$ 719,309	0.1%

EXPENSES:

MEALS ON WHEELS	\$ 61,161	\$ 59,781	\$ 59,781	\$ 59,781	0.0%
WRIGHTS CENTER	85,617	82,544	82,544	82,544	0.0%
SENIOR CENTER OPERATION	94,396	125,270	93,830	93,830	-25.1%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	35,054	28,976	30,976	30,976	6.9%
HOME DELIVERED MEALS	121,778	109,460	128,904	128,904	17.8%
TRANSPORTATION	21,899	11,944	16,433	16,433	37.6%
MEDICAL TRANSPORTATION	18,622	9,808	18,808	18,808	91.8%
COST SHARE	11,243	12,200	9,500	9,500	-22.1%
RESPITE SERVICES	1,342	0	0	0	0.0%
HCCBG - DSS	9,027	29,983	29,983	29,983	0.0%
OPTION A SERVICES	284,008	248,550	248,550	248,550	0.0%
OPTION B SERVICES	0	0	0	0	0.0%
TOTAL	\$ 744,147	\$ 718,516	\$ 719,309	\$ 719,309	0.1%

SIGNIFICANT CHANGES:

Funding for HCCBG is subject to change as final numbers for 2014-15 are not yet available. Estimates are used for this document to be revised when notification is received.

AGING / SENIOR CENTER

General Fund

0105810

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
LOCAL	6,566	2,300	1,500	1,500	-34.8%
CHARGES & FEES	57,153	40,500	35,000	35,000	-13.6%
GENERAL FUND	0	217,665	247,370	247,370	13.6%
TOTAL	\$ 63,719	\$ 260,465	\$ 283,870	\$ 283,870	9.0%

EXPENSES:

SALARIES & BENEFITS	\$ 160,484	\$ 170,714	\$ 177,033	\$ 177,033	3.7%
SUPPLIES & OPERATIONS	47,415	36,493	44,031	44,031	20.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	62,290	53,258	62,806	62,806	17.9%
TOTAL	\$ 270,189	\$ 260,465	\$ 283,870	\$ 283,870	9.0%

EMPLOYEES:

FULL TIME	2.64	2.64	2.64	2.64	0.0%
PART TIME	0.85	0.85	0.85	0.85	0.0%
TOTAL	3.49	3.49	3.49	3.49	0.0%

SIGNIFICANT CHANGES:

The Aging Budget shows an overall increase of 9.0% due to increased telephone and utilities costs and an increase in grant supported programs.

AGING DEPARTMENT GRANTS

General Fund

0105813

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	12,284	11,680	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 12,284	\$ 11,680	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 12,284	\$ 11,680	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 12,284	\$ 11,680	\$ 0	\$ 0	-100.0%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.48	0.48	0.00	0.00	-100.0%
TOTAL	0.48	0.48	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

Aging Department Grants expired 2013-2014. No acknowledgement for future funding has been received at this time.

SENIOR CENTER - CAREGIVER GRANT

General Fund

0105814

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	19,140	19,398	0	0	-100.0%
CHARGES & FEES	180	1,000	0	0	-100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 19,320	\$ 20,398	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 16,942	\$ 13,798	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	767	1,150	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	4,434	5,450	0	0	-100.0%
TOTAL	\$ 22,143	\$ 20,398	\$ 0	\$ 0	-100.0%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.45	0.45	0.00	0.00	-100.0%
TOTAL	0.45	0.45	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The Caregiver Grant expired 2013-2014. No acknowledgement for future funding has been received at this time.

SR HEALTH INSURANCE INFO. PROGRAM

General Fund

0105815

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	0	2,609	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 2,609	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 1,434	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	0	1,175	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 2,609	\$ 0	\$ 0	-100.0%

EMPLOYEES:

FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.10	0.00	0.00	-100.0%
TOTAL	0.00	0.10	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The Senior Health Insurance Information Program Grant expired 2013-2014. No acknowledgement for future funding has been received at this time.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	0	1,739	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 1,739	\$ 0	\$ 0	-100.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 1,039	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	0	700	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 1,739	\$ 0	\$ 0	-100.0%

EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.10	0.00	0.00	-100.0%
TOTAL	0.00	0.10	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The Medical Improvement Patient Provider Act Grant expired 2013-2014. No acknowledgement for future funding has been received at this time.

VETERANS SERVICES*General Fund**0105820*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	1,452	1,452	1,452	1,452	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	70,942	55,248	55,248	-22.1%
TOTAL	\$ 1,452	\$ 72,394	\$ 56,700	\$ 56,700	-21.7%

EXPENSES:					
CONTRACTS & GRANTS	37,307	72,394	56,700	56,700	-21.7%
TOTAL	\$ 37,307	\$ 72,394	\$ 56,700	\$ 56,700	-21.7%

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 in 2014-15 decreased due to a carryover of funding in 2013-14 not budgeted next year. Nash County funds approximately 56% of the costs.

LOCAL HUMAN SERVICES

General Fund

0105890

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	0	0	0	0	0.0%
GENERAL FUND	0	198,070	194,360	195,975	-1.1%
TOTAL	\$ 0	\$ 198,070	\$ 194,360	\$ 195,975	-1.1%

EXPENSES:

CONTRIBUTIONS	\$ 1,688	\$ 4,900	\$ 5,000	5,000	2.0%
TRI-COUNTY	41,160	41,160	42,000	42,000	2.0%
MY SISTERS HOUSE	9,800	9,000	9,000	9,200	2.2%
BEAVER CONTROL	4,000	4,000	4,000	4,000	0.0%
ARTS COUNCIL	29,400	29,400	30,000	30,000	2.0%
BOYS & GIRLS CLUB	24,500	24,500	25,000	25,000	2.0%
HOUSE THE CHILDREN	29,400	29,400	29,400	30,000	2.0%
DEPC	9,800	9,800	10,000	10,000	2.0%
MLK COMMISSION GRANT	490	0	0	0	0.0%
IMPERIAL CENTER	5,938	5,950	0	0	-100.0%
BOY SCOUTS	760	760	760	775	2.0%
SPAULDING CENTER	39,200	39,200	39,200	40,000	2.0%
TOTAL	\$ 196,136	\$ 198,070	\$ 194,360	\$ 195,975	-1.1%

SIGNIFICANT CHANGES:

Funding for outside agencies in Local Human Services was restored to their funding level before the 2% cut in 2012-13.



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

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	122,214	128,127	128,127	128,127	0.0%
LOCAL	41,782	26,500	23,500	23,500	-11.3%
CHARGES & FEES	72,610	66,500	70,500	70,500	6.0%
GENERAL FUND	0	1,441,500	1,418,386	1,418,116	-1.6%
TOTAL	\$ 236,606	\$ 1,662,627	\$ 1,640,513	\$ 1,640,243	-1.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 324,777	\$ 331,866	\$ 350,657	\$ 350,657	5.7%
SUPPLIES & OPERATIONS	1,096,221	1,102,670	1,161,729	1,161,459	5.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	122,214	228,091	128,127	128,127	-43.8%
TOTAL	\$ 1,543,212	\$ 1,662,627	\$ 1,640,513	\$ 1,640,243	-1.3%
EMPLOYEES:					
FULL TIME	5.00	5.00	6.00	6.00	20.0%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	8.00	8.00	9.00	9.00	12.5%

SIGNIFICANT CHANGES:

Cultural activities which includes Libraries and Parks and Recreation are decreasing by 1.3% in 2014-15 primarily due to a reduction in state grants for the library.

LIBRARIES*General Fund**0106110*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	122,214	128,127	128,127	128,127	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,016,853	939,173	938,903	-7.7%
TOTAL	\$ 122,214	\$ 1,144,980	\$ 1,067,300	\$ 1,067,030	-6.8%

EXPENSES:

BRASWELL LIBRARY - LOCAL	\$ 850,739	\$ 850,739	\$ 867,753	\$ 867,753	2.0%
BRASWELL LIBRARY - ONE CARD	0	0	5,000	5,000	100.0%
BRASWELL LIBRARY - GRANTS	122,214	228,091	128,127	128,127	-43.8%
BAILEY LIBRARY	13,230	13,230	13,230	13,230	0.0%
SPRING HOPE LIBRARY	13,230	13,230	13,230	13,230	0.0%
NASHVILLE LIBRARY	13,230	13,230	13,500	13,230	0.0%
MIDDLESEX LIBRARY	13,230	13,230	13,230	13,230	0.0%
WHITAKERS LIBRARY	13,230	13,230	13,230	13,230	0.0%
AUTOMATION - BAILEY	0	0	0	0	0.0%
AUTOMATION - SPRING HOPE	0	0	0	0	0.0%
TOTAL	\$ 1,039,103	\$ 1,144,980	\$ 1,067,300	\$ 1,067,030	-6.8%

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. County funding for Libraries decreased by 6.8% in 2014-15 due to less state grant funds available.

RECREATION

General Fund

0106120

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	41,782	26,500	23,500	23,500	-11.3%
CHARGES & FEES	72,610	66,500	70,500	70,500	6.0%
GENERAL FUND	0	424,647	479,213	479,213	12.8%
TOTAL	\$ 114,392	\$ 517,647	\$ 573,213	\$ 573,213	10.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 324,777	\$ 331,866	\$ 350,657	\$ 350,657	5.7%
SUPPLIES & OPERATIONS	179,332	185,781	222,556	222,556	19.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 504,109	\$ 517,647	\$ 573,213	\$ 573,213	10.7%
EMPLOYEES:					
FULL TIME	5.00	5.00	6.00	6.00	20.0%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	8.00	8.00	9.00	9.00	12.5%

SIGNIFICANT CHANGES:

The Recreation Department shows a 10.7% increase in 2014-15 primarily due to replacing a part time admin position with a full time Office Assistant. Supplies and Operations increased due to the Bailey/Middlesex Park coming online in 2014-15.



EDUCATION

General Fund

0105910

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	250,000	100.0%
RESTRICTED SALES TAXES	1,396,890	1,396,890	2,316,890	1,396,890	0.0%
GENERAL FUND	0	21,018,325	25,814,954	21,307,014	1.4%
TOTAL	\$ 1,396,890	\$ 22,415,215	\$ 28,131,844	\$ 22,953,904	2.4%

EXPENSES:

NASH ROCKY MOUNT CURRENT	\$ 19,175,261	\$ 19,175,261	\$ 23,075,261	\$ 19,367,014	1.0%
NASH ROCKY MOUNT CAPITAL	1,396,890	1,396,890	2,316,890	1,396,890	0.0%
NASH ROCKY MT CAPITAL LOTTERY	0	0	0	250,000	100.0%
COMMUNITY COLLEGE CURRENT	1,641,676	1,641,676	1,779,823	1,645,000	0.2%
COMMUNITY COLLEGE CAPITAL	195,000	195,000	959,870	195,000	0.0%
COMMUNITY COLLEGE ADD'L CAP	126,992	6,388	0	0	-100.0%
COMMUNITY COLLEGE ROOF	0	0	0	0	0.0%
COMMUNITY COLLEGE LAND	0	0	0	0	0.0%
COMM COLLEGE ARCHITECT	26,868	0	0	0	0.0%
ARCH NCC BUILDING	168,750	0	0	0	0.0%
ARCH NCC ROAD	7,141	0	0	0	0.0%
NCC CAPITAL RESERVE	0	0	0	100,000	100.0%
TOTAL	\$ 22,738,578	\$ 22,415,215	\$ 28,131,844	\$ 22,953,904	2.4%

SIGNIFICANT CHANGES:

Education includes local funding for Nash Rocky Mount Schools and Nash Community College. NRMS School funding is increased 1% and \$250,000 budgeted from lottery funds for additional capital. Current expense for Nash Community College increased slightly (\$3,324) for the cost of lighting on the Roundabout. Capital outlay remained the same. \$100,000 is being set aside in a capital reserve for the Colleges future needs.



DEBT & LEASE PURCHASES*General Fund**Summary*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2013-2014	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	936,000	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	1,246,154	1,266,110	432,110	1,352,110	6.8%
GENERAL FUND	705,868	3,166,614	4,084,428	3,164,428	-0.1%
TOTAL	\$ 2,888,022	\$ 5,368,724	\$ 5,452,538	\$ 5,452,538	1.6%
EXPENSES:					
LEASE PURCHASES	705,868	823,102	650,384	650,384	-21.0%
DEBT SERVICE	4,028,224	4,545,622	4,802,154	4,802,154	5.6%
TOTAL	\$ 4,734,092	\$ 5,368,724	\$ 5,452,538	\$ 5,452,538	1.6%

SIGNIFICANT CHANGES:

Debt and Lease Purchases increased 1.6% in 2014-15. Explanation is provided on summary pages to follow.

LEASE PURCHASES

General Fund

0109105

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2013-2014	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
GENERAL FUND	705,868	823,102	650,384	650,384	-21.0%
TOTAL	\$ 705,868	\$ 823,102	\$ 650,384	\$ 650,384	-21.0%
EXPENSES:					
2011 AMBULANCE LEASE	257,034	257,036	0	0	-100.0%
2013 AMBULANCE LEASE	120,000	120,002	120,003	120,003	0.0%
2014 AMBULANCE LEASE	0	42,000	42,314	42,314	100.0%
SUNTRUST LAPTOPS	44,998	52,204	52,204	52,204	0.0%
2015 AMBULANCE LEASE	0	0	84,000	84,000	100.0%
EMS ZOLL	75,699	75,701	75,703	75,703	0.0%
DELL DATA CENTER 1	75,585	75,587	75,587	75,587	0.0%
DELL DATA CENTER 2	89,971	89,972	89,972	89,972	0.0%
SUNTRUST EMS TOUGHBOOKS	28,307	28,310	28,310	28,310	0.0%
DELL DATA CENTER 3	14,274	14,276	14,276	14,276	0.0%
SECURITY	0	68,014	68,015	68,015	0.0%
TOTAL	\$ 705,868	\$ 823,102	\$ 650,384	\$ 650,384	-21.0%

SIGNIFICANT CHANGES:

Lease purchases was a new department in 2012-13 to segregate these financings apart from longer term debt issues, and to show all capital leases in one place in the budget. The 2010-11 ambulance lease was completed in 2013-14. A new ambulance lease is planned in 2014-15 for approximately \$84,000 to purchase 3 remounts and replace 2 Expeditions. The Security System 2nd of three payments is budgeted for 2014-15.

DEBT SERVICE

General Fund

0109110

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2013-2014	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	936,000	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	1,246,154	1,266,110	432,110	1,352,110	6.8%
GENERAL FUND	0	2,343,512	3,434,044	2,514,044	7.3%
TOTAL	\$ 2,182,154	\$ 4,545,622	\$ 4,802,154	\$ 4,802,154	5.6%

EXPENSES:

NCC GO BONDS	0	145,137	762,170	762,170	0.0%
CERTIFICATES OF PARTICIPATION	917,123	888,549	862,514	862,514	-2.9%
LOB	2,169,725	2,149,458	2,121,714	2,121,714	-1.3%
SHELL BUILDING V	194,175	277,876	0	0	-100.0%
NASH CENTRAL HIGH FINANCING	714,171	685,327	656,481	656,481	-4.2%
MIDDLESEX ELEMENTARY	33,030	399,275	399,275	399,275	0.0%
TOTAL	\$ 4,028,224	\$ 4,545,622	\$ 4,802,154	\$ 4,802,154	5.6%

SIGNIFICANT CHANGES:

Debt increased 5.6% overall due to the first full year's debt on Nash Community College G.O. Bonds. Shell Building V was paid off in prior year. A portion of the COPs and LOB financings are for schools. Lottery funds of \$936,000 and \$1,352,110 in Restricted Sales Tax are applied against NRMS debt which totals \$3,353,514.



OTHER PROGRAMS*General Fund**Summary*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
GENERAL FUND	\$ 0	\$ 80,000	\$ 155,000	\$ 155,000	93.8%
TOTAL	\$ 0	\$ 80,000	\$ 155,000	\$ 155,000	93.8%
EXPENSES:					
TRANSFER TO OTHER FUNDS	\$ 905,601	\$ 40,000	\$ 115,000	\$ 115,000	187.5%
CONTINGENCY	\$ 0	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
TOTAL	\$ 905,601	\$ 80,000	\$ 155,000	\$ 155,000	93.8%

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency and Transfers to other funds from the General Fund. The increase is due to raising the reserve amount for Revaluation.

CONTINGENCY

General Fund

0109400

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
GENERAL FUND	\$ 0	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
TOTAL	\$ 0	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
EXPENSES:					
CONTINGENCY	0	40,000	40,000	40,000	0.0%
TOTAL	\$ 0	\$ 40,000	\$ 40,000	\$ 40,000	0.0%

SIGNIFICANT CHANGES:

A contingency of \$40,000 is budgeted for any unanticipated needs in 2014-15. Board of Commissioner approval is required for use of Contingency Funds.

TRANSFER TO OTHER FUNDS*General Fund**0109500*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
GENERAL FUND	\$ 0	\$ 40,000	\$ 115,000	\$ 115,000	187.5%
TOTAL	\$ 0	\$ 40,000	\$ 115,000	\$ 115,000	187.5%
EXPENSES:					
TO MAMIE LANE CDBG	5000	0	0	0	0.0%
TO ETS FUND	0	0	0	0	0.0%
TO ECON DEV	860601	0	0	0	0.0%
TO CAPITAL RESERVE	0	0	0	0	0.0%
TRANSFER ARRA	0	0	0	0	0.0%
TO REVALUATION FUND	40,000	40,000	115,000	115,000	187.5%
TOTAL	\$ 905,601	\$ 40,000	\$ 115,000	\$ 115,000	187.5%

SIGNIFICANT CHANGES:

State statutes require annual funding in preparation for property revaluation. The next Revaluation is in 2017 and the reserve currently stands at \$359,000. Based on outsourcing the next revaluation, the reserve needs to be \$820,000 so the annual set aside is being increased to fund that level by 2017.



SPECIAL REVENUE**Summary**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 31,075	\$ 0	\$ 0	\$ 0	0.0%
STATE	207,024	233,503	210,425	210,425	-9.9%
LOCAL	0	0	0	0	0.0%
E911 CHARGES	346,764	692,947	476,846	476,846	-31.2%
FIRE TAXES	2,646,267	2,601,607	2,803,824	2,803,824	7.8%
INTEREST INCOME	861,794	0	0	0	0.0%
MISCELLANEOUS	18,200	0	0	0	0.0%
FUND BALANCE	0	288,885	290,542	290,542	0.6%
TOURISM FUND	474,891	449,176	449,176	449,176	0.0%
GENERAL FUND	40,000	40,000	115,000	115,000	187.5%
TOTAL	\$ 4,626,015	\$ 4,306,118	\$ 4,345,813	\$ 4,345,813	0.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 121,544	\$ 219,711	\$ 181,413	\$ 181,413	-17.4%
SUPPLIES & OPERATIONS	638,158	911,427	943,304	943,304	3.5%
CAPITAL OUTLAY	352,198	306,885	93,955	93,955	-69.4%
CONTRACTS & GRANTS	172,925	208,303	175,425	175,425	-15.8%
TRANSFER OUT	0	0	0	0	0.0%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	40,000	115,000	115,000	187.5%
FIRE SERVICES	2,650,272	2,619,792	2,836,716	2,836,716	8.3%
TOTAL	\$ 3,935,097	\$ 4,306,118	\$ 4,345,813	\$ 4,345,813	0.9%
EMPLOYEES:					
FULL TIME	2.13	2.13	2.13	2.13	0.0%
PART TIME	0.75	0.75	0.00	0.00	-100.0%
TOTAL	2.88	2.88	2.13	2.13	-26.0%

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, Emergency Telephone System surcharges, Sheriff controlled substance funds and Nash Tourism. The overall cost of all special revenue funds increased 0.9%. The following pages explain each fund and changes for next year.

STORMWATER MAINTENANCE FUND*Fund 021*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STORMWATER	\$ 0	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
INTEREST	7	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	\$ 7	\$ 2,500	\$ 2,500	\$ 2,500	0.0%

EXPENSES:					
STORMWATER MAINTENANCE	\$ 0	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
TOTAL	\$ 0	\$ 2,500	\$ 2,500	\$ 2,500	0.0%

SIGNIFICANT CHANGES:

The Stormwater Maintenance Fund is established to hold formula-designated stormwater fees charged to development according to the Unified Development Ordinance. These funds must be restricted solely for the purpose of maintaining stormwater facilities in the future, thus this fund is set aside for that purpose. The 2014-15 budget remains the same as previous year.

ECONOMIC DEVELOPMENT FUND**Fund 022**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
MUNICIPAL CONTRIBUTIONS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
TRANSFER FROM GENERAL FUND	860,601	0	0	0	0.0%
FUND BALANCE	0	14,800	0	0	0.0%
TOTAL	\$ 860,601	\$ 14,800	\$ 0	\$ 0	0.0%

EXPENSES:					
INCENTIVES	\$ 0	\$ 14,800	\$ 0	\$ 0	0.0%
INTERCHANGE STUDY	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 14,800	\$ 0	\$ 0	0.0%

SIGNIFICANT CHANGES:

No appropriations are currently scheduled for Economic Development. The fund now contains \$2.4 million which includes the Sanderson Farms reimbursement and the drawdown of Eastern Region funds which disolves the end of June 2014.

EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND)

Fund 025

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
E911 CHARGES	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
WIRELESS CHARGES	346,764	692,947	476,846	476,846	-31.2%
INTEREST	196	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	15,500	22,626	22,626	46.0%
TOTAL	\$ 346,960	\$ 708,447	\$ 499,472	\$ 499,472	-29.5%

EXPENSES:

SALARIES & BENEFITS	\$ 74,676	\$ 126,896	\$ 114,685	\$ 114,685	-9.6%
SUPPLIES & OPERATIONS	207,116	339,666	335,832	335,832	-1.1%
CAPITAL OUTLAY	346,227	241,885	48,955	48,955	-79.8%
RESERVE	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	\$ 628,019	\$ 708,447	\$ 499,472	\$ 499,472	-29.5%

EMPLOYEES:

FULL TIME	1.13	1.13	1.13	1.13	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.13	1.13	1.13	1.13	0.0%

SIGNIFICANT CHANGES:

The Emergency Telephone System Fund (formerly the E911 Fund) covers salaries/fringe for the CAD/GIS Coordinator and 0.13 FTE Public Safety Technical Support Analyst. Operations includes telephone costs, service maintenance, selective routing charges and wireless database charges.

CONTROLLED SUBSTANCE FUND*Fund 027*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	34,099	40,000	35,000	35,000	-12.5%
INTEREST	115	0	0	0	0.0%
MISCELLANEOUS INCOME	18,200	0	0	0	0.0%
FUND BALANCE	0	80,400	45,000	45,000	-44.0%
TOTAL	\$ 52,414	\$ 120,400	\$ 80,000	\$ 80,000	-33.6%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 17,755	\$ 75,400	\$ 55,000	\$ 55,000	-27.1%
CAPITAL OUTLAY	5,971	45,000	25,000	25,000	-44.4%
CONTRACTS & GRANT	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	\$ 23,726	\$ 120,400	\$ 80,000	\$ 80,000	-33.6%

SIGNIFICANT CHANGES:

The Controlled Substance fund accounts for the state drug 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.

FEDERAL ASSET FORFEITURE**Fund 029**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 31,075	\$ 0	\$ 0	\$ 0	0.0%
INTEREST	157	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	160,000	110,000	110,000	-31.3%
TOTAL	\$ 31,232	\$ 160,000	\$ 110,000	\$ 110,000	-31.3%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 18,931	\$ 140,000	\$ 90,000	\$ 90,000	-35.7%
CAPITAL OUTLAY	0	20,000	20,000	20,000	0.0%
TOTAL	\$ 18,931	\$ 160,000	\$ 110,000	\$ 110,000	-31.3%

SIGNIFICANT CHANGES:

The Federal Asset Forfeiture fund accounts 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 2014-15 is from a carryover of federal drug monies received in prior years and will be used by Sheriff's Office for supplies, equipment supplies, travel and training and informants.

RURAL OPERATING ASSISTANCE PROGRAM*Fund 051*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	\$ 172,925	\$ 191,003	\$ 172,925	\$ 172,925	-9.5%
INTEREST	60	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	\$ 172,985	\$ 191,003	\$ 172,925	\$ 172,925	-9.5%

EXPENSES:					
CONTRACTS & GRANTS	172,925	191,003	172,925	172,925	-9.5%
TOTAL	\$ 172,925	\$ 191,003	\$ 172,925	\$ 172,925	-9.5%

SIGNIFICANT CHANGES:

The Rural Operating Assistance Program (ROAP) funds are applied for annually and will be used to reimburse eligible transportation expenses. These funds, from three different sources, are used to support transportation services in Nash County. Allocations are 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 to provide operating assistance for transitional Work First and general public employment transportation needs, and 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 2014-15 are not yet available. Estimates are used for this document to be revised when notification is received.

REVALUATION FUND**Fund 110**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
INTEREST INCOME	\$ 168	\$ 0	\$ 0	\$ 0	0.0%
GENERAL FUND	40,000	40,000	115,000	115,000	187.5%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	\$ 40,168	\$ 40,000	\$ 115,000	\$ 115,000	187.5%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	40,000	115,000	115,000	187.5%
TOTAL	\$ 0	\$ 40,000	\$ 115,000	\$ 115,000	187.5%

SIGNIFICANT CHANGES:

Reserves for revaluation are 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 will take place in 2017. With the Revaluation Reserve currently at \$359,000 and cost estimates for outsourcing the revaluation at \$820,000, the annual set aside is increased to \$115,000 the next four years to meet that level.



FIRE DISTRICTS FUND**Fund 120**

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STANHOPE FIRE TAX	\$ 56,365	\$ 56,449	\$ 57,817	\$ 57,817	2.4%
STONY CREEK FIRE TAX	9,404	8,267	8,243	8,243	-0.3%
GREEN HORNET FIRE TAX	105,644	104,580	107,219	107,219	2.5%
HARRISON FIRE TAX	115,374	113,635	138,434	138,434	21.8%
FERRELLS FIRE TAX	184,194	177,440	182,579	182,579	2.9%
N. S. GULLEY FIRE TAX	376,555	374,866	378,364	378,364	0.9%
SILVER LAKE FIRE TAX	9,409	9,275	9,362	9,362	0.9%
SIMS FIRE TAX	8,108	7,769	7,881	7,881	1.4%
TRI COUNTY FIRE TAX	78,890	78,496	79,184	79,184	0.9%
SALEM FIRE TAX	100,876	97,646	154,189	154,189	57.9%
WEST MOUNT FIRE TAX	248,293	242,475	249,183	249,183	2.8%
COOPERS FIRE TAX	276,600	270,996	275,472	275,472	1.7%
CASTALIA FIRE TAX	112,513	108,692	110,109	110,109	1.3%
SPRING HOPE FIRE TAX	219,048	221,965	225,353	225,353	1.5%
MIDDLESEX FIRE TAX	83,713	82,860	133,122	133,122	60.7%
WHITAKERS FIRE TAX	197,458	185,907	189,370	189,370	1.9%
RED OAK FIRE TAX	352,933	354,713	354,727	354,727	0.0%
MOMEYER FIRE TAX	110,890	105,576	143,216	143,216	35.7%
INTEREST INCOME	457	0	0	0	0.0%
FUND BALANCE	0	18,185	32,892	32,892	80.9%
TOTAL	\$ 2,646,724	\$ 2,619,792	\$ 2,836,716	\$ 2,836,716	8.3%

FIRE DISTRICTS FUND

Fund 120

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
EXPENSES:					
STANHOPE FIRE DISTRICT	\$ 54,614	\$ 57,572	\$ 57,817	\$ 57,817	0.4%
STONY CREEK FIRE DISTRICT	6,024	8,267	8,243	8,243	-0.3%
GREEN HORNET FIRE DISTRICT	102,287	106,780	110,519	110,519	3.5%
HARRISON FIRE DISTRICT	117,806	117,635	138,434	138,434	17.7%
FERRELLS FIRE DISTRICT	177,440	177,440	182,579	182,579	2.9%
N. S. GULLEY FIRE DISTRICT	421,981	374,866	378,364	378,364	0.9%
SILVER LAKE FIRE DISTRICT	9,581	9,275	9,362	9,362	0.9%
SIMS FIRE DISTRICT	2,272	10,085	23,820	23,820	136.2%
TRI COUNTY FIRE DISTRICT	77,295	78,496	79,184	79,184	0.9%
SALEM FIRE DISTRICT	96,805	97,646	154,189	154,189	57.9%
WEST MOUNT FIRE DISTRICT	242,533	244,691	249,183	249,183	1.8%
COOPERS FIRE DISTRICT	268,176	276,603	284,443	284,443	2.8%
CASTALIA FIRE DISTRICT	107,965	109,283	114,659	114,659	4.9%
SPRING HOPE FIRE DISTRICT	218,704	221,965	225,353	225,353	1.5%
MIDDLESEX FIRE DISTRICT	84,075	82,992	133,254	133,254	60.6%
WHITAKERS FIRE DISTRICT	176,409	185,907	189,370	189,370	1.9%
RED OAK FIRE DISTRICT	380,501	354,713	354,727	354,727	0.0%
MOMEYER FIRE DISTRICT	105,804	105,576	143,216	143,216	35.7%
TOTAL	\$ 2,650,272	\$ 2,619,792	\$ 2,836,716	\$ 2,836,716	8.3%

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. Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

Four fire districts requested a tax increase for 2014-2015.

	2013-14	2014-15	Increase
Harrison (Battleboro)	\$0.09	\$0.10	\$0.01
Momeyer	\$0.06	\$0.08	\$0.02
Middlesex	\$0.05	\$0.08	\$0.03
Salem	\$0.08	\$0.12	\$0.04

NASH TOURISM FUND

Fund 130

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
LOCAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
INTEREST	33	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	80,024	80,024	100.0%
TDA	474,891	449,176	449,176	449,176	0.0%
TOTAL	\$ 474,924	\$ 449,176	\$ 529,200	\$ 529,200	17.8%

EXPENSES:

SALARY & BENEFITS	\$ 46,868	\$ 92,815	\$ 66,728	\$ 66,728	-28.1%
SUPPLIES & OPERATIONS	394,356	356,361	462,472	462,472	29.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	\$ 441,224	\$ 449,176	\$ 529,200	\$ 529,200	17.8%

EMPLOYEES:

FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.75	0.75	0.00	0.00	-100.0%
TOTAL	1.75	1.75	1.00	1.00	-42.9%

SIGNIFICANT CHANGES:

Funding for Nash Tourism comes from the Nash Tourism Development Authority which is funded by a 5% occupancy tax in Nash County, 2% of which goes to the City of Rocky Mount. This fund handles expenses to promote tourism and travel within the County. The Nash Tourism Development Authority had not approved funding for Nash Tourism at time of this presentation. The Tourism Council will request level funding from the TDA for 2014-15 and use fund balance of \$80,024 unspent from prior years.

UTILITIES FUND*Enterprise Fund**Summary*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	204,527	215,541	212,500	212,500	-1.4%
SCRAP METAL & RECYCLED OIL	84,137	67,200	61,800	61,800	-8.0%
CHARGES & FEES	3,099,821	3,204,216	3,251,850	3,251,850	1.5%
MISCELLANEOUS INCOME	100,770	97,179	93,588	93,588	-3.7%
INTEREST INCOME	34,985	32,050	23,550	23,550	-26.5%
TRANSFER IN	0	0	0	0	0.0%
FUND BALANCE	0	1,871,587	1,175,582	1,175,582	-37.2%
TOTAL	\$ 3,524,240	\$ 5,487,773	\$ 4,818,870	\$ 4,818,870	-12.2%

EXPENSES:

SALARIES & BENEFITS	\$ 969,597	\$ 1,059,613	\$ 1,098,635	\$ 1,098,635	3.7%
SUPPLIES & OPERATIONS	2,568,021	3,451,092	3,233,663	3,233,663	-6.3%
CAPITAL OUTLAY	70,631	132,330	93,717	93,717	-29.2%
POSTCLOSURE	0	10,000	10,000	10,000	0.0%
TRANSFER	28,000	439,846	0	0	-100.0%
DEBT SERVICE	406,926	394,892	382,855	382,855	-3.0%
TOTAL	\$ 4,043,175	\$ 5,487,773	\$ 4,818,870	\$ 4,818,870	-12.2%

EMPLOYEES:

FULL TIME	11.05	11.50	10.50	10.50	-8.7%
PART TIME	19.45	19.20	20.00	20.00	4.2%
TOTAL	30.50	30.70	30.50	30.50	-0.7%

SIGNIFICANT CHANGES:

The Utilities Fund includes operations for Water and Sewer, Solid Waste Disposal and Public Utilities Department. Overall the Utilities Fund budget is decreasing 12.2% primarily due to previous year transfer of \$439,846. The following pages provide additional information regarding these divisions.

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	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	0	305,569	322,202	322,202	5.4%

TOTAL	\$ 0	\$ 305,569	\$ 322,202	\$ 322,202	5.4%
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EXPENSES:					
SALARIES & BENEFITS	\$ 270,562	\$ 295,769	\$ 313,552	\$ 313,552	6.0%
SUPPLIES & OPERATIONS	5,690	9,800	8,650	8,650	-11.7%
CAPITAL OUTLAY	0	0	0	0	0.0%

TOTAL	\$ 276,252	\$ 305,569	\$ 322,202	\$ 322,202	5.4%
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EMPLOYEES:					
FULL TIME	3.55	4.00	4.00	4.00	0.0%
PART TIME	0.25	0.00	0.00	0.00	0.0%

TOTAL	3.80	4.00	4.00	4.00	0.0%
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SIGNIFICANT CHANGES:

The Public Utilities Division shows an overall increase of 5.4% due to a mid year salary adjustment for the Utilities Director in 2013-14.

1607130
 1607140
 1609110
 1609500

WATER & SEWER SERVICES

Enterprise Fund

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
STATE	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
CHARGES & FEES	1,229,375	1,325,800	1,402,250	1,402,250	5.8%
MISCELLANEOUS INCOME	100,770	97,179	93,588	93,588	-3.7%
INTEREST INCOME	72	50	50	50	0.0%
TRANSFER IN	0	0	0	0	0.0%
FUND BALANCE	0	853,772	355,480	355,480	-58.4%
TOTAL	\$ 1,330,217	\$ 2,276,801	\$ 1,851,368	\$ 1,851,368	-18.7%

EXPENSES:

SALARIES & BENEFITS	\$ 176,459	\$ 218,939	\$ 242,963	\$ 242,963	11.0%
SUPPLIES & OPERATIONS	754,327	1,203,124	1,201,550	1,201,550	-0.1%
CAPITAL OUTLAY	0	20,000	24,000	24,000	20.0%
TRANSFER	28,000	439,846	0	0	-100.0%
DEBT SERVICE	406,926	394,892	382,855	382,855	-3.0%
TOTAL	\$ 1,365,712	\$ 2,276,801	\$ 1,851,368	\$ 1,851,368	-18.7%

EMPLOYEES:

FULL TIME	3.00	4.00	4.00	4.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	4.00	4.00	4.00	0.0%

SIGNIFICANT CHANGES:

The Water and Sewer Division includes operation of the water/sewer function for the county water/sewer system. Decrease of 18.7% is due to prior year transfer of \$439,846. Salaries and benefits increased due to full year funding in 2014-15 for the Utility Assistant Operator position.

Debt Schedule	Term (Years)	Amount Borrowed	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

STORMWATER

Enterprise Fund

1604911

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	2,520	4,000	0	0	-100.0%
FUND BALANCE	0	13,250	0	0	-100.0%
TOTAL	\$ 2,520	\$ 17,250	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	0	0	0	0	0.0%
SUPPLIES & OPERATIONS	10,700	17,250	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 10,700	\$ 17,250	\$ 0	\$ 0	-100.0%

SIGNIFICANT CHANGES:

This function has been moved to the General Fund.

SOLID WASTE DIVISION

Enterprise Fund

1604720

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	204,527	215,541	212,500	212,500	-1.4%
SCRAP METAL & RECYCLED OIL	84,137	67,200	61,800	61,800	-8.0%
LANDFILL TIPPING FEES	191,581	202,000	160,000	160,000	-20.8%
CONVENIENCE CENTER FEES	0	0	0	0	0.0%
RURAL HOUSEHOLD FEES	1,676,345	1,672,416	1,689,600	1,689,600	1.0%
INTEREST INCOME	34,913	32,000	23,500	23,500	-26.6%
FUND BALANCE	0	698,996	497,900	497,900	-28.8%
TOTAL	\$ 2,191,503	\$ 2,888,153	\$ 2,645,300	\$ 2,645,300	-8.4%

EXPENSES:

SALARIES & BENEFITS	\$ 522,576	\$ 544,905	\$ 542,120	\$ 542,120	-0.5%
SUPPLIES & OPERATIONS	1,797,304	2,220,918	2,023,463	2,023,463	-8.9%
CAPITAL OUTLAY	70,631	112,330	69,717	69,717	-37.9%
POSTCLOSURE	0	10,000	10,000	10,000	0.0%
TOTAL	\$ 2,390,511	\$ 2,888,153	\$ 2,645,300	\$ 2,645,300	-8.4%

EMPLOYEES:

FULL TIME	4.50	3.50	2.50	2.50	-28.6%
PART TIME	19.20	19.20	20.00	20.00	0.0%
TOTAL	23.70	22.70	22.50	22.50	-0.9%

SIGNIFICANT CHANGES:

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers. Solid Waste Disposal includes 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 Wednesday - Monday (closed Tuesdays as a cost saving measure). The Solid Waste fee is \$48/ton which includes the mandatory State tax of \$2/ton. The Convenience Center collection fee per rural household remains at the current \$96. The Solid Waste Division budget reflects a decrease of 8.4% primarily due to a decrease in Capital Outlay for prior year budget of security buildings at nine convenience center sites and a reduction in Supplies and Operations for Engineering Costs in prior year for the permitting for the C&D Landfill.



INTERNAL SERVICE FUND*Summary*

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 6,281,580	\$ 6,217,000	\$ 6,217,000	\$ 6,217,000	0.0%
INTEREST INCOME	1,285	0	0	0	0.0%
MISCELLANEOUS INCOME	97,429	0	0	0	0.0%
FUND BALANCE FROM GENERAL FUND	0	106,723	80,000	80,000	-25.0%
	0	0	0	0	0.0%
TOTAL	\$ 6,380,294	\$ 6,323,723	\$ 6,297,000	\$ 6,297,000	-0.4%
EXPENSES:					
CLAIMS COSTS	\$ 5,947,212	\$ 6,273,723	\$ 6,257,000	\$ 6,257,000	-0.3%
RESERVE	0	50,000	40,000	40,000	-20.0%
TOTAL	\$ 5,947,212	\$ 6,323,723	\$ 6,297,000	\$ 6,297,000	-0.4%

SIGNIFICANT CHANGES:

Nash County has two internal service funds separate from the primary general fund. These funds account for service charges, claims and administrative costs for both medical & dental insurance (Employee Insurance Fund along with the Wellness Clinic) and workers compensation.

EMPLOYEES INSURANCE FUND

Fund 080

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 5,740,865	\$ 5,707,000	\$ 5,707,000	\$ 5,707,000	0.0%
INTEREST INCOME	627	0	0	0	0.0%
MISCELLANEOUS INCOME	97,429	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 5,838,921	\$ 5,707,000	\$ 5,707,000	\$ 5,707,000	0.0%
EXPENSES:					
CLAIMS/ADMIN/WELLNESS	\$ 5,489,755	\$ 5,707,000	\$ 5,707,000	\$ 5,707,000	0.0%
RESERVE	0	0	0	0	0.0%
TOTAL	\$ 5,489,755	\$ 5,707,000	\$ 5,707,000	\$ 5,707,000	0.0%

SIGNIFICANT CHANGES:

The Employees Insurance Fund houses the funding for the Employees Health and Dental Insurance and Wellness Clinic. These costs are funded departmentally and through employee-paid dependent coverage. Employees provide \$15 per month for their coverage in 2014-15. There is no increase in insurance.

WORKERS COMPENSATION

Fund 085

	ACTUAL 2012-2013	BUDGET 2013-2014	REQUESTED 2014-2015	APPROVED 2014-2015	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 540,715	\$ 510,000	\$ 510,000	\$ 510,000	0.0%
INTEREST INCOME	658	0	0	0	0.0%
FUND BALANCE	0	106,723	80,000	80,000	-25.0%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 541,373	\$ 616,723	\$ 590,000	\$ 590,000	-4.3%

EXPENSES:

CLAIMS & ADMINISTRATIVE COSTS	\$ 457,457	\$ 566,723	\$ 550,000	\$ 550,000	-3.0%
RESERVE	0	50,000	40,000	40,000	-20.0%
TOTAL	\$ 457,457	\$ 616,723	\$ 590,000	\$ 590,000	-4.3%

SIGNIFICANT CHANGES:

The Worker's Compensation Fund budget decreased due to reduction in reserves and estimated claims based on historical activity. Charges are based on next year expected costs and ongoing claims that remain open.

