Nash County
North Carolina

2015-16 Annual Adopted Budget

July 1, 2015 – June 30, 2016

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Nash County

BOARD OF COMMISSIONERS

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ROBBIE B. DAVIS
BILLY MORGAN
J. WAYNE OUTLAW
LOU M. RICHARDSON
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June 9, 2015

To the Nash County Board of Commissioners and Citizens:

The fiscal year 2015-2016 Annual Budget for Nash County is presented herewith. The Manager's Recommended Budget was submitted May 4, 2015. A public hearing was held on June 8, 2015 and a Budget Ordinance totaling $108,582,571, including General Fund of $91,789,878, was adopted.

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

General Fund:

- Decreased prior year tax ($200,000) to $700,000.
- Decreased Other Taxes sales tax ($325,000) to $12,260,000
- Increased Miscellaneous Revenue $129,000 – ABC Distribution increased by $87,200 to $340,000, Mid Atlantic Warehouse increased to $66,800 and Miscellaneous Income decreased by $25,000 to $200,600.
- Increased Fund Balance Appropriated by $7,000 to a total of $2,801,105.
- Decreased General Government Non-Departmental Costs by $359,000 to $1,646,316
- Decreased Lease Purchases by $30,000 to $761,446

The changes noted above as included in the final ordinance are not contained in the Budget Message, dated May 4, 2015. Other than the Manager's Budget Message, this document reflects the final 2015-2016 Nash County Budget as it was adopted.

Sincerely,

Zee B. Lamb
County Manager

BOARD OF COMMISSIONERS

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Nash County

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May 4, 2015

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

Dear Honorable Chairman Belfield and County Commissioners:

This FY 2015-2016 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 $92,178,878 compared to the original FY 2014-2015 budget of $89,663,946.

The FY 2015-2016 budget, as proposed, is based on a $0.67 tax rate, the same as FY 2014-2015. This represents the sixth consecutive year that the tax rate has not increased.

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.

As noted above, the General Fund Budget, which includes the tax supported governmental activities, is proposed to be $92,178,878, which represents a 2.8% increase over this year's original budget, and a 3.8% 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 be approximately 24% of our general fund expenditures by the fiscal year's end.

County revenues will increase by about $2,529,968 next year primarily due to increased ad valorem collections, estimated increased sales tax collections and projected increases in restricted state and federal funding of Department of Social Services and Health. Revenue categories are described in more depth in the narrative below and in the Budget Summaries that follow.

Highlights of the proposed FY 2015-2016 budget include:

- Total ad valorem tax revenues reflecting a 1.7% increase over the prior year budget due to increased tax collection rates in FY2014.
- An additional $685,000 estimated collections in sales tax revenues over the current year budget based on positive economic forecasts as well as new online tax collections for North Carolina.
- A $709,000 reserve for the implementation of the FY2015 salary study.
- A 1.5% across the board pay adjustment has been included, which is an increase of approximately $380,000, effective July 1, for all county employees to reflect a 12 month CPI increase over 2014.
- Increased health insurance costs of 2% due to increased health care costs. There are no coverage changes. The $15 per month per employee contribution towards medical insurance costs continues in the upcoming year.
- Economic Development incentive payments totaling $331,375, compared to $53,000 in the FY14-15 budget, which is an increase of $278,375 over current year budget based on agreements with Hospira and Carolina Innovative Food Ingredients, Inc. (CIFI).
- An increase in election costs of $189,000 due to the upcoming election cycle.
- An additional $135,000 capital funding established for Nash Community College for parking lot improvements, a $55,000 increase in capital expense and an additional $355,000 in current operating expenses to assist with expansion for Nash Community College.
- An increase of $300,000 for Nash Rocky Mount School current operating expense for the additional one-half percentage point for classroom teacher supplement.

General Fund Revenue Overview

1. Property Tax Collections – According to the FY 2013-2014 Nash County audit, the overall tax collection rate in Nash County was 97.73%. FY 2015-2016's estimated property tax is calculated based upon the audited tax collection rate for FY 2013-2014. According to the FY2013-2014 audit, the collection rate for real and personal property was 98.02%, and the collection rate for motor vehicles was 95.84%. For purposes of estimating next year's property tax revenues, this proposed budget assumes a collection rate of 97.5% for real and personal property and 95.5% for motor vehicles.

The county staff are 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 2015-2016 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 2015 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY 2015-2016 of $7,103,000,000, a 1.47% increase over the current year valuation. At 100% collection, each penny of the tax rate assessed will produce $710,300.

The total taxable valuation for real and personal property and public utilities within Nash County is estimated at $6,363,000,000. At 100% collection, each penny of the property tax rate assessed will produce $636,300. When multiplied by a collection rate of 97.5% each penny of the tax rate should generate $620,393. With the proposed tax rate of $0.67 per $100.00 valuation, the 2015-2016 current year anticipated revenues for real and personal properties and utilities are estimated at $41,565,000.

The total valuation for motor vehicles within Nash County is estimated at $740,000,000. At 100% collection, each penny of the tax rate assessed will produce $74,000. When multiplied by a collection rate of 95.5%, each penny of the tax rate assessed should generate $70,670. With the proposed tax rate of $.67 per $100 valuation, the anticipated revenues for motor vehicles are estimated at $4,730,000.

Therefore, the FY 2015-2016 budget anticipates the collection of $46,295,000 in ad valorem tax revenues from real and personal property, public utilities, and motor vehicles. This amount represents 52.9% of General Fund revenue.

The FY 2015-2016 budget also anticipates the collection of $900,000 in prior years' delinquent real and personal property and motor vehicles taxes, a decrease of 33% over current year original budget, as well as $305,000 in penalties, interest and other miscellaneous charges assessed upon delinquent taxes.

The total amount of the above taxes anticipated in this budget is $47,500,000. This amount represents 53.9% of General Fund Revenues.

3. Sales Tax - Nash County anticipates collecting $5,403,000 in FY 2015-2016 from the local 1-cent Article 39 sales tax. The County General Fund also anticipates collecting a total of $2,757,000 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 debt service. The County further anticipates collecting from the ½ cent Article 42 sales tax a total of $1,443,000. An additional sixty (60) percent of the Article 42 sales tax by statute is restricted for school capital projects and debt service.

The total amount of sales tax revenue anticipated in the General Fund budget is $12,585,000. This amount represents 14.2% of General Fund Revenues.

The County will provide an estimated $2,982,000 of Article 40 and Article 42 restricted school sales taxes towards school capital outlay and school debt service.

4. Other Taxes and Unrestricted Revenues – The FY 2015-2016 budget anticipates $635,000 in other Taxes and unrestricted revenues.

5. Health Department – Revenues in support of Public Health operations for 2015-2016 are estimated at $6,313,921.

6. Department of Social Services - The FY 2015-2016 budget anticipates $10,888,401 from state revenues for administration and program costs.

7. Other Revenue – The FY 2015-2016 budget includes Restricted revenues of $1,789,765, Lottery funds - $1,336,000, Permits and Fees - $981,200, Sales and Services - $4,826,173 (which includes anticipated EMS Collections of $4,100,000), Investment Earnings - $140,000, and Other Revenues and transfers - $1,079,793 which totals $10,152,931.

8. Fund Balance Appropriated – The FY 2015-2016 budget appropriates a total of $4,103,625 in fund balance in the following amounts: Balancing Factor - $2,794,105, $30,000 – DSS NC FAST, $213,740 – Health Reserves, $331,375 – Economic Development Inducements, and $734,405 – County Capital.

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 2015-2016 budget includes funds for General Government Operations at a total of $9,799,569. This function provides for all administrative county operational costs.

2. Public Safety – The FY 2015-2016 budget includes $20,700,866 for Public Safety operations which covers Law Enforcement, Emergency Services and Animal Control.

3. Transportation – The FY 2015-2016 budget includes, $188,242 for transportation operations. This function provides appropriations for Rural Transportation Planning Organization and the Rocky-Mount Wilson Airport. The FY 2015-2016 recommended budget also includes a local match of $20,000 for grant funds for the airport.

4. Economic and Physical Development – For Economic and Physical Development, $2,056,389 is included in the 2015-2016 budget. This function provides for Planning and Inspections, Cooperative Extension, Soil and Water services and Economic Development.

Included in Economic Development is $313,345 for Carolina Gateway Partnership and County inducements totaling $331,375, which consists of $271,375 for Hospira and $60,000 for CIFI.

5. Health Department - Included in the 2015-2016 budget is $9,909,695 for Public Health operations. County funding for Public Health for the FY2015-2016 is $3,071,561, a decrease from the current year original budget of $141,213.

6. Department of Social Services – The FY 2015-2016 budget for Social Services totals $15,904,261. County funding for DSS for the FY2015-2016 is $5,015,860, a decrease from the current year original budget of $690,949.

7. 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 2015-2016 budget includes $2,032,885 for these services.

8. Cultural & Recreation – This function includes funding for local Libraries, and also Parks and Recreation which has $1,524,579 in the FY 2015-2016 budget.

9. Education – The FY 2015-2016 budget includes $24,302,151 for Nash Rocky Mount Schools and Nash Community College.

As part of the June 2014 Budget Agreement between Nash County Board of Commissioners and Nash-Rocky Mount Board of Education, NRMS current expense of $20,021,161 includes an increase of $300,000 over FY2014-2015, or an additional one-half percent increase in the classroom teacher supplement and capital outlay is budgeted at the same level as FY 2014-2015, $1,796,890, which includes $400,000 from lottery funds. NRMS current expense is funded one-twelfth each month and capital outlay is funded on documentation of capital expenditures. Lottery funds of $1,336,000 and restricted sales tax revenues of $2,982,000 are appropriated towards school capital outlay $1,796,890 and school debt of $ $3,207,207.

Nash Community College (NCC) is funded at $2,000,000 for current expense, this is $355,000 increase over current year and includes additional funding for current operating expense and funding for the new Continuing Education and Public Facilities building. Capital outlay is funded at $250,000, an increase of $55,000 over FY14-15 to cover deferred maintenance. Also, an additional restricted one-time capital outlay of $135,000 is designated for NCC Parking Lot improvements. As in the prior year, $100,000 is set aside as a capital reserve for community college needs. Thus total capital outlay funding for NCC for FY15-16 is $485,000, an increase of $190,000 over the current FY14-15 budget. Debt service for NCC included in the recommended budget is $1,077,886, which includes $752,770 for the Continuing Education and Public Facilities Building and $325,116 for the Science and Technology Center.

10. Debt Service – This function includes annual debt service and lease purchase payments. Included in the FY 2015-2016 budget is $5,605,241.

Of that amount, $4,813,795 is for debt service, of which, $3,207,207 is debt service for Nash Rocky Mount Schools and $1,077,886 is for Nash Community College.

Lease purchase payments included in debt service are budgeted at $791,446. The FY15-16 lease purchase payments include an annual payment of $162,005 in anticipation of the purchase of 25 new defibrillators for Emergency Medical Services Department and an annual payment of $87,220 in anticipation of a capital lease for an updated phone system for Nash County offices (the current phone system reaches end of life December 2015).

10. Contingency and Transfers – The FY 2015-2016 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. The solid waste program is composed of two elements, the C&D landfill and our convenience sites. At the January 5, 2015 Commissioners meeting, a rate increase in the rural household fee was approved from $96 per year to $125 per year, effective July 1, 2015.

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. Three fire districts are requesting a rate change for FY 2015-2016. N.S. Gulley (Nashville) District is requesting a 1.25 cent increase from $.1075 to $.12, West Mount District is requesting a 2.5 cent increase from $.075 to $.10 and Tri County (Sharpsburg) District is requesting a 2.0 cent increase from $.08 to $.10. 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 4, 2015, the date of the formal budget presentation, and not later than June 30, 2015, the Nash County Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY 2015-2016.

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,

Zee B. Lamb
Nash County Manager

NORTH CAROLINA
ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2015-2016

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, 2015, and ending June 30, 2016, in accordance with the chart of accounts heretofore established for this county:

		Summary PAGE
REVENUES:		
Ad Valorem Taxes		
Current Year	$ 41,565,000	
DMV Motor Vehicle Taxes	4,730,000	
Interest on Current Year	350,000	
Prior Years Taxes	700,000	
Refunds and Over/Short	(20,000)	
Refunds DMV and Over/Short	(25,000)	
Total Ad Valorem Taxes	$ 47,300,000	xxii
Other Taxes		
Sales Taxes		
One Cent Local Option	5,290,600	
Unrestricted 1/2 Cent Sales Tax	2,671,400	
Restricted 1/2 Cent Sales Tax	955,100	
Unrestricted Add'l 1/2 Cent Sales Tax	1,423,650	
Restricted Add'l 1/2 Cent Sales Tax	1,919,250	
Article 44 1/4 Cent Sales Tax	0	
Rental Vehicle Tax	65,000	
Real Property Excise Tax	195,000	
Total Other Taxes	$ 12,520,000	xxii
Unrestricted Intergovernmental Revenues		
Beer and Wine Taxes	$ 175,000	
ABC Mixed Beverage Tax	35,000	
Video Programming	165,000	
Total Unrestricted Intergovernmental	$ 375,000	xxii
Restricted Intergovernmental Revenues		
General Government		
Lottery Funds	$ 1,336,000	
Facilities Fees	85,000	
Municipal Elections	55,000	
Safe Roads Act	8,000	
RTPO County Matches	24,536	
Soil Conservation Reimbursement	25,000	
Soil State Match	3,600	
Coop Events	3,600	
Coop PC's	1,524	
Senior Center Donation	4,500	
NC DOT	97,425	
School Resource Officers Reimbursement	336,519	
PEG Video Programming	40,000	
Total General Government	$ 2,020,704	xxii
Health Department		
Federal and State Aid	$ 2,049,827	
Medicare and Medicaid	4,208,353	
Local Fees	366,214	
Total Health Department	$ 6,624,394	xxii

		Summary PAGE
Social Services Department		
Federal and State Administration/Aid	$ 9,463,459	
Title IV-D Federal Aid	1,221,468	
Local Fees	203,474	
Total Social Services Department	$ 10,888,401	xxii
Juvenile Justice	$ 240,814	xxii
Home Care Community Block Grant (HCCBG)	$ 736,120	xxii
Library Grants	128,127	xxii
Total Restricted Intergovernmental	$ 20,638,560	
Permits and Fees		
Building Permits	$ 310,000	
Planning Fees	12,000	
Cell Tower	10,000	
Stormwater Permit	2,500	
Register of Deeds Fees	350,000	
Marriage Licenses	13,500	
Tennis Instructions	200	
Football Program	10,000	
Basketball Program	8,000	
Soccer Program	20,000	
Baseball Program	18,000	
Cheerleading Program	2,000	
Facility Rental Fees	6,000	
Tournament	9,000	
Adult Softball	3,000	
Sheriff Fees	110,000	
Gun Permits	60,000	
Occupancy Tax Collection Fee	22,000	
Animal Control Fees	15,000	
Total Permits and Fees	$ 981,200	xxii
Sales and Services		
Officers Fees	$ 17,000	
Jail Fees	75,000	
Misdemeanant Confinement	45,000	
Court Processing Fee	215,000	
Sr Center Program Receipt	10,000	
Meals-Haliwa Saponi	20,000	
Recreation Special Event	8,500	
Radio Tower Lease	7,200	
Sponsorship Team Uniforms	5,000	
Concession	13,000	
Ambulance Cost Settlement	500,000	
Ambulance Fees	3,600,000	
Total Sales and Services	$ 4,515,700	xxii
Investment Earnings	$ 140,000	xxii
Miscellaneous Revenue		
ABC Distribution	$ 340,000	
Gax Tax-Federal	8,000	
Gax Tax-State	12,650	
Sheriff Canteen Services	32,000	
Seed-Crop	2,280	
Rent Cell Tower	14,688	
Rent Farmers Market	7,000	

		Summary PAGE
Nash General Hospital	100,000	
Rent Farm	28,275	
Rent Ag Center	31,000	
Town Recreation Contributions	9,500	
CGP - HOSPIRA	50,000	
TDA - Economic Development	75,000	
Mid Atlantic Warehouse	66,800	
Miscellaneous Income	200,600	
Code Red	31,000	
	$ 1,008,793	xxii
TOTAL GENERAL FUND REVENUES	$ 87,479,253	
Transfers		
Health Reserve	$ 200,000	
Fund Balance Appropriated		
Health Reserves	213,740	
Capital Items	734,405	
Reserve Inducements	331,375	
Add'l Fund Balance Appropriated	30,000	
Fund Balance Appropriated	2,801,105	
Total Fund Balance Appropriated	$ 4,110,625	
GENERAL FUND REVENUES AND OTHER SOURCES	$ 91,789,878	xxii
EXPENDITURES:		
General Government		1
Governing Body	$ 118,186	2
Administration	613,012	3
Finance	508,678	4
Human Resources	293,934	5
Tax	1,669,905	6
Legal	145,000	7
Court Facilities	217,587	8
Administration Operations	896,629	9
Election Operations	276,546	10
Election Costs	344,570	11
Register of Deeds	301,080	12
Management Information Services	670,063	13
Technology	757,700	14
IT PEG Supplemental Grant	99,107	15
Public Buildings	563,355	16
County Capital Improvements	203,477	17
Parks & Rec Facility Maintenance	115,424	18
Non-Departmental Costs	1,646,316	19
Total General Government	$ 9,440,569	
Public Safety		
Sheriff	$ 5,421,341	20
Court Security	975,161	21
SRO's Nash Rocky Mount Schools	336,519	22
Jail	4,194,251	23
Court E.M.P.A.C.T.	90,622	24
Emergency Communications	1,533,066	25
Fire & Rescue Services	235,660	26
Forestry	107,750	27
Medical Examiner	50,000	28
Emergency Services	625,958	29
Emergency Medical Services	6,753,522	30
Animal Control	377,016	31
Total Public Safety	$ 20,700,866	

			Summary PAGE
Economic and Physical Development			
Airport	$	67,857	32
Rural Trans Planning Org		120,385	33
Planning		333,744	34
Inspections		369,835	35
Economic Development		693,720	36
Cooperative Extension Service		300,753	37
Soil and Water Conservation		358,337	38
Total Economic and Physical Development	$	2,244,631	
Human Services			
Health Department			41
General Health	$	1,931,048	42
Bioterrorism Program		37,415	43
Comm Care of Eastern NC		181,964	44
Family Planning		933,053	45
Home Health		2,247,267	46
Community Alternatives Program (CAP)		261,797	47
CC4C/PCM		275,000	48
OB Case Management		275,000	50
NAP SACC		55,741	50
Immunization Action Plan		32,460	51
AIDS		95,500	52
Tuberculosis		154,690	53
CDC Tuberculosis		0	54
Triple P		310,324	55
Community Transformation		0	56
Project Connect State		0	57
Lead Grant		29,201	58
Women, Infant, and Child (WIC)		518,073	59
Healthy Start Baby Love Plus		118,973	60
Breast and Cervical Cancer		58,141	61
Komen Breast Cancer		0	62
Child Health		618,294	63
Maternal Health		688,428	64
Health Promotion		81,034	65
Environmental Health		794,941	66
Diabetic Care		2,250	67
Communicable Disease		209,101	68
Total Health Department	$	9,909,695	
Juvenile Justice	$	287,465	76
Mental Health	$	397,065	77
Home Care Community Block Grant (HCCBG)	$	751,030	78
Social Services Department			69
General 1571	$	9,626,525	70
Title IV-D 1571		1,197,817	71
Work First 1571		522,357	72
Social Services Other		4,535,842	73
DSS County Only Participation		21,720	74
Total Social Services Department	$	15,904,261	
Other Human Services			75
Veterans Service	$	57,800	84
Local Human Services		249,575	85
Aging Center		289,950	79-83
Total Other Human Services	$	597,325	
Total Human Services	$	27,846,841	
Cultural			89
Libraries	$	1,059,866	90
Recreation		464,713	91
Total Cultural	$	1,524,579	

		Summary PAGE
Public Education	$ 24,302,151	93
Lease Purchases	$ 761,446	96
Debt Service	$ 4,813,795	97
Contingency	$ 40,000	100
TOTAL GENERAL FUND EXPENDITURES	$ 91,674,878	
Other Uses		
Transfers to Other Funds	$ 115,000	101
TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	$ 91,789,878	

Section 2. The following amounts are hereby appropriated in the Special Revenue Funds. 103

Emergency Telephone System Fund		106
Revenues	$ 439,703	
Expenditures	$ 439,703	
Controlled Substance Fund		107
Revenues	$ 25,000	
Fund Balance Appropriated	19,000	
	$ 44,000	
Expenditures	$ 44,000	
Federal Asset Forfeiture Fund		108
Revenues	$ 10,000	
Fund Balance Appropriated	131,585	
	$ 141,585	
Expenditures	$ 141,585	
Rural Operating Assist		109
Revenues	$ 161,130	
Expenditures	$ 161,130	
Revaluation Fund:		110
Transfer From Other Fund	$ 115,000	
Fund Balance Appropriated	308,580	
	$ 423,580	
Expenditures	$ 423,580	
Fire Districts Fund:		112-113
Revenues		
Ad Valorem Tax	$ 2,977,961	
Fund Balance Appropriated	4,819	
	$ 2,982,780	
Expenditures	$ 2,982,780	
Economic Development Fund:		
Fund Balance Appropriated	$ 187,494	
Expenditures	$ 187,494	
Tourism Fund:		114
Revenues	$ 470,000	
Fund Balance Appropriated	0	
	$ 470,000	
Expenditures	$ 470,000	

Summary PAGE

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

Employee Medical / Dental Insurance Fund:			122
Revenues			
Premiums	$	5,959,000	
Fund Balance Appropriated		160,000	
	$	6,119,000	
Expenditures			
Claims	$	4,680,000	
Wellness Program Costs		811,000	
Admin Fees		428,000	
Transfer		200,000	
	$	6,119,000	
Workers Compensation Internal Service Fund:			123
Revenues			
Premiums	$	460,000	
Fund Balance Appropriated		135,000	
	$	595,000	
Expenditures			
Workers Compensation Operating Expenses		315,000	
Excess Insurance/Admin		280,000	
	$	595,000	

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

Utilities Fund:			
Revenues			
Water & Sewer Division	$	2,255,990	117
Solid Waste Disposal Division		2,677,950	119
Stormwater		0	118
Fund Balance Appropriated		294,481	117-119
	$	5,228,421	
Expenditures			
Public Utilities Department	$	200,175	116
Water & Sewer Division		1,518,382	117
Solid Waste Disposal Division		2,573,319	119
Debt Service		370,817	117
Transfer to Central Nash Water Sewer District		565,728	
	$	5,228,421	
TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	$	108,582,571	

Section 5. The total 2015-2016 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2015, and provides authority to complete the transactions. Funds not expended at June 30, 2015 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, Urgent Repair Program 2014, Abandoned Manufacturing Homes Grant, Hazard Mitigation Plan Grant, 2013 Nash Community GO Bond, Central Nash Water & Sewer and Highway 97 Expansion - Golden Leaf]

Section 6. The following taxes are hereby levied for the fiscal year 2015-2016. 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, 2015, 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 $7,103,000,000 and an estimated collection rate of 97.73%.

Section 7. The following special fire district taxes are hereby levied for the fiscal year 2015-2016 as authorized by G. S. 69-25.4:

AREA	ESTIMATED VALUATION	TAX RATE	TAX LEVY
Stanhope Fire District	$ 82,709,000	$0.0750	$ 62,032
Stony Creek Fire District	$ 11,840,000	$0.0700	$ 8,288
Green Hornet Fire District	$ 218,534,000	$0.0500	$ 109,267
Harrison Fire District	$ 143,915,000	$0.1000	$ 143,915
Ferrells Fire District	$ 135,758,000	$0.1336	$ 181,373
N. S. Gulley Fire District	$ 356,179,000	$0.1200	$ 427,415
Silver Lake Fire District	$ 10,710,000	$0.0900	$ 9,639
Sims Fire District	$ 17,150,000	$0.0464	$ 7,958
Tri-County Fire District	$ 97,658,000	$0.1000	$ 97,658
Salem Fire District	$ 129,952,000	$0.1200	$ 155,942
West Mount Fire District	$ 333,307,000	$0.1000	$ 333,307
Coopers Fire District	$ 326,901,000	$0.0850	$ 277,866
Castalia Fire District	$ 152,287,000	$0.0735	$ 111,931
Spring Hope Fire District	$ 247,438,000	$0.0900	$ 222,694
Middlesex Fire District	$ 167,324,000	$0.0800	$ 133,859
Whitakers Fire District	$ 253,182,000	$0.0750	$ 189,887
Red Oak Fire District	$ 517,430,000	$0.0700	$ 362,201
Momeyer Fire District	$ 178,412,000	$0.0800	$ 142,730

Section 8: There is hereby levied for the fiscal year 2015-2016 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 2015-2016 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 2015-2016, a tax for the retail sale of wine and beer in Nash County in the maximum amount permitted to be levied by counties.

Section 11: There is hereby levied during the fiscal year 2015-2016, 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 2015-2016, a fee of $125.00 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 2015-2016, 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 2015-2016, a fee of $.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2015-2016, 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 2015-2016, 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 (ncluding 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 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
Approved After Hours Inspection (Min. 2 Hr.)	($300.00 after 2nd offense in 12 months) $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
Approved After Hours Inspection (Min. 2 Hr.)	($300.00 after 2nd offense in 12 months) $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:
Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momeyer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

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.	A x B = Permit Fee
5001 – 15000 Sq. Ft.	(A x B x .75) + (1250 x B) = Permit Fee
15001 Sq. Ft. and Above	(A x B x .50) + (5000 x B) = Permit Fee

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
Approved After Hours Inspection (Min. 2 Hr.)	($300.00 after 2nd offense in 12 months) $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		
	(1st 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
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

Note:

Projects involving new construction or additions located with in the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momeyer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zone Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

Note:

Recording fees apply for plats or other documents required to be recorded; payable to Nash County Register of Deeds and paid at time of plat approval or conditional use/special use permit approval.

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	$75

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 + $50 / 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 Review Base Fee* (Review Of Nutrients & Peak Flow Coverage and/or Exemption)	$35
2. Pre-Post Peak Flow Calculations**	$250
3. Engineer Review – Per Development (Base Review includes final construction inspection)	$1,500
4. Additional Engineer Reviews** (Up to total stormwater review cost)	$350 min
5. Construction Re-inspections *** (each)	$150 each

Explanation: This fee is for any additional inspections required in excess of the required final construction inspection

6. 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.

Explanation: This item has been in the UDO since 1999 and applies to engineered stormwater facilities (BMPs in Tar Pam Overlay developments or high-density watershed developments). Adding to fee schedule gives additonal 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.

Section 17: There is hereby levied for fiscal year 2015-2016, Public Utilities fees as follows:

I. Fees are effective starting July 1, 2015

1. Application Fee	$20
2. Deposit Fee (Water-Residential)	($0, $40, $80)*
3. Deposit Fee (Sewer-Residential)	($0, $40, $80)*
4. Deposit Fee (Commercial/Industrial)	$50 min based on projected 2-Month
5. Late Fee	$10
6. Reconnection/Delinquent Fee	$50
7. Bulk Hydrant Meter Setup Fee	$50
8. Water and Sewer Availability Fee (per month)	$20

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

Online Utility Exchange Credit Check (Recheck after 3 year $10
(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
Base	$20.00	$20.00
1-5,000	+$5.00/1,000 gal.	+$9.00/1,000 gal.
5,001-10,000	+$6.75/1,000 gal.	+$9.50/1,000 gal.
>10,000 gal.	+$8.50/1,000 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. Applicable fines for violations of any restrictions are provided in the County's most recent "Water Shortage Response Plan".

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
Base	$20.00	$20.00
>0	+$4.50/1,000 gal.	+$4.90/1,000 gal.

Note: Town of Bailey Rate contingent on City of Rocky Mount approval.
Town of Castalia rate is based on 1.22x the cost of bulk water purchased from Nashville, which is undetermined at this time. This rate will be set once that amount is approved by Town Council

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

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	$5.00/1,000 gal.

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

Water Usage (Gallons)	Sewer Usage Fee
Base	$20.00
1 – 9,000,000	+$5.00/1,000 gal.
>9,000,000 gal.	+$4.20/1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
Base	$20.00
1 – 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. Mobile Home Park and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	$6.00/1,000 gal.	$4.00/1,000 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
1" Tap	$500
1 1/2" Tap	$1,250
2" Tap	$2,000
3" Tap	$3,000
4" Tap	$4,000
6" Tap	$6,000
> 6" Tap	Minimum of $6,000; exact fee will be determined by Public Utilities.

2. Sewer

4" Tap	$500
6" Tap	$3,000
>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	$550
1" Tap	$1,000	$640
>1" Tap	At County Cost + 10%	At County Cost +10%

2. Sewer*

4" Tap (same side of road)	$1,500
4" Tap (opposite side of road)	$2,300
>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,
   * $750 for our currently served areas
   * at the prevailing fees thereafter.

2. Residential and Commercial - 1" Taps
   * $300 prior to construction;
   * $600 during construction; and,
   * $1,000 for our currently served areas
   * 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
1" Meter	$360
1 1/2" Meter	$525
>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 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 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: Encumbrances as of June 30, 2015
Funds appropriated in the FY2014-2015 Budget and encumbered on June 30, 2015 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Section 21: 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 22: Copies of the 2015-2016 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 23: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2015 and ending June 30, 2016 was adopted by the Nash County Board of Commissioners in a public hearing held on June 2, 2015 on the proposed 2015-2016 Budget in accordance with North Carolina General Statutes.

This Ordinance is adopted this 8th day of June, 2015.

Fred Belfield, Chairman

Attest: Janice Evans, Clerk to the Board

NASH COUNTY, NORTH CAROLINA

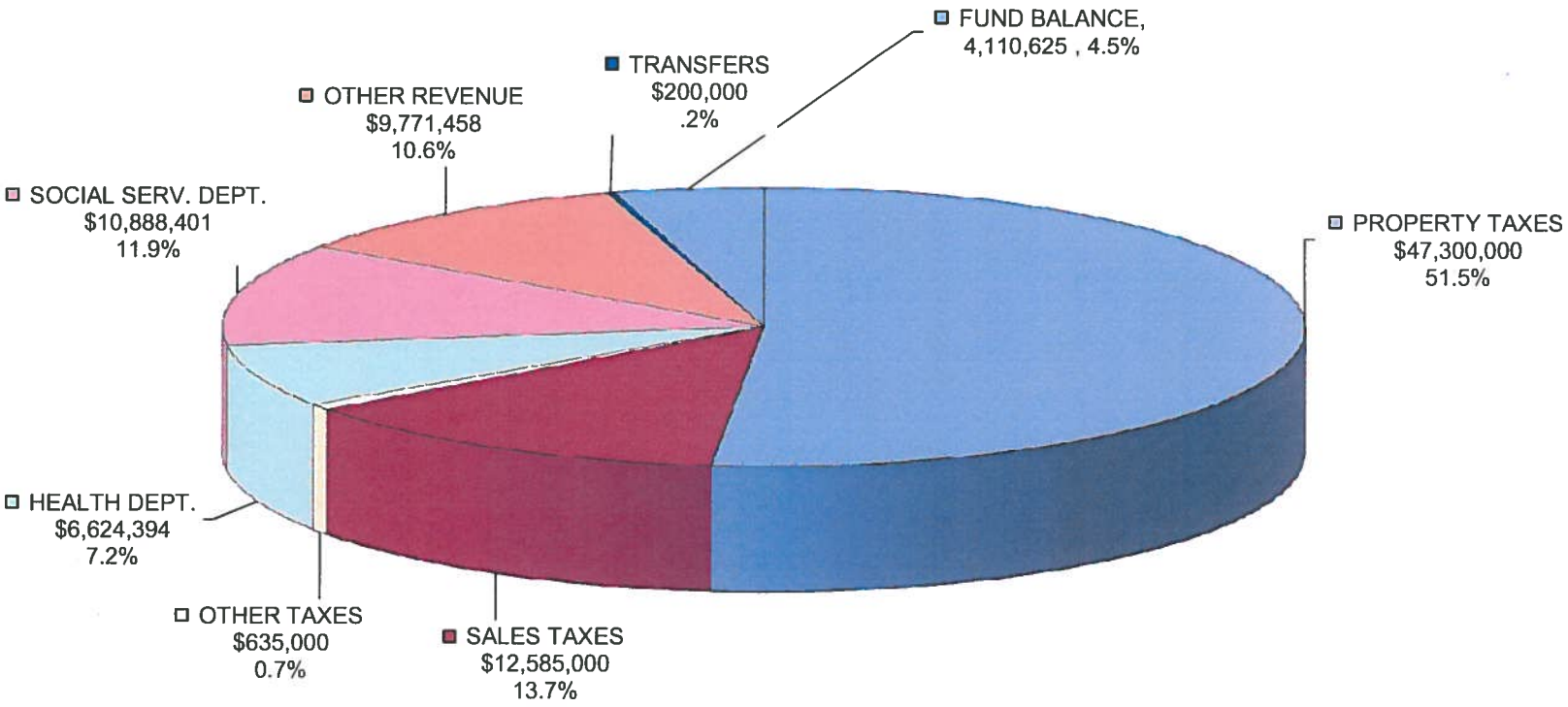
REVENUES

FUND *SUMMARY*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	Approved 2015-2016	CHG
GENERAL FUND:					
PROPERTY TAXES	$ 49,841,529	$ 46,686,000	$ 46,720,000	$ 47,300,000	1.3%
SALES TAXES	11,746,496	11,900,000	12,585,000	12,260,000	3.0%
OTHER TAXES	714,855	646,000	610,000	635,000	-1.7%
HEALTH DEPARTMENT	6,551,186	6,384,791	6,624,394	6,624,394	3.8%
SOCIAL SERVICES DEPARTMENT	10,038,088	10,437,191	10,888,401	10,888,401	4.3%
OTHER REVENUE	9,854,665	10,192,290	9,261,263	9,771,458	-4.1%
FUND BALANCE	0	5,432,453	5,657,640	4,110,625	-24.3%
	$ 88,746,819	$ 91,678,725	$ 92,346,698	$ 91,589,878	-0.1%
TRANSFERS IN	1,380,284	0	0	200,000	
OTHER FINANCING SOURCES	408,812	4,159,000	0	0	0.0%
TOTAL GENERAL FUND	$ 90,535,915	$ 95,837,725	$ 92,346,698	$ 91,789,878	-4.2%
OTHER FUNDS:					
STORMWATER MAINTENANCE FU	$ 5	$ 2,500	$ 0	$ 0	-100.0%
ECONOMIC DEVELOPMENT	2,147,716	623,758	187,494	187,494	0.0%
EMERGENCY TELEPHONE SYS FUND	700,586	499,472	445,235	439,703	-12.0%
CONTROLLED SUBSTANCE FUND	49,484	158,907	44,000	44,000	-72.3%
FEDERAL ASSET FORFEITURE FUND	15,903	145,006	141,585	141,585	-2.4%
RURAL OPERATING ASSISTANCE	191,052	161,130	161,130	161,130	0.0%
REVALUATION FUND	193,648	320,715	423,580	423,580	32.1%
FIRE DISTRICTS FUND	2,840,688	2,849,723	2,982,781	2,982,781	4.7%
TOURISM FUND	493,111	529,200	470,000	470,000	-11.2%
UTILITIES FUND	3,812,496	5,560,344	5,227,381	5,228,421	-6.0%
INTERNAL SERVICE FUND	6,180,925	6,297,000	6,714,000	6,714,000	6.6%
TOTAL ALL FUNDS	$ 107,161,529	$ 112,985,480	$ 109,143,884	$ 108,582,572	-3.9%
EMPLOYEES:					
FULL TIME	631.24	634.55	632.19	633.19	-0.2%
PART TIME	41.28	42.26	42.43	42.88	1.5%
TOTAL	672.52	676.81	674.62	676.07	-0.1%

REVENUES BY SOURCE

2015-2016 BUDGET



NASH COUNTY, NORTH CAROLINA

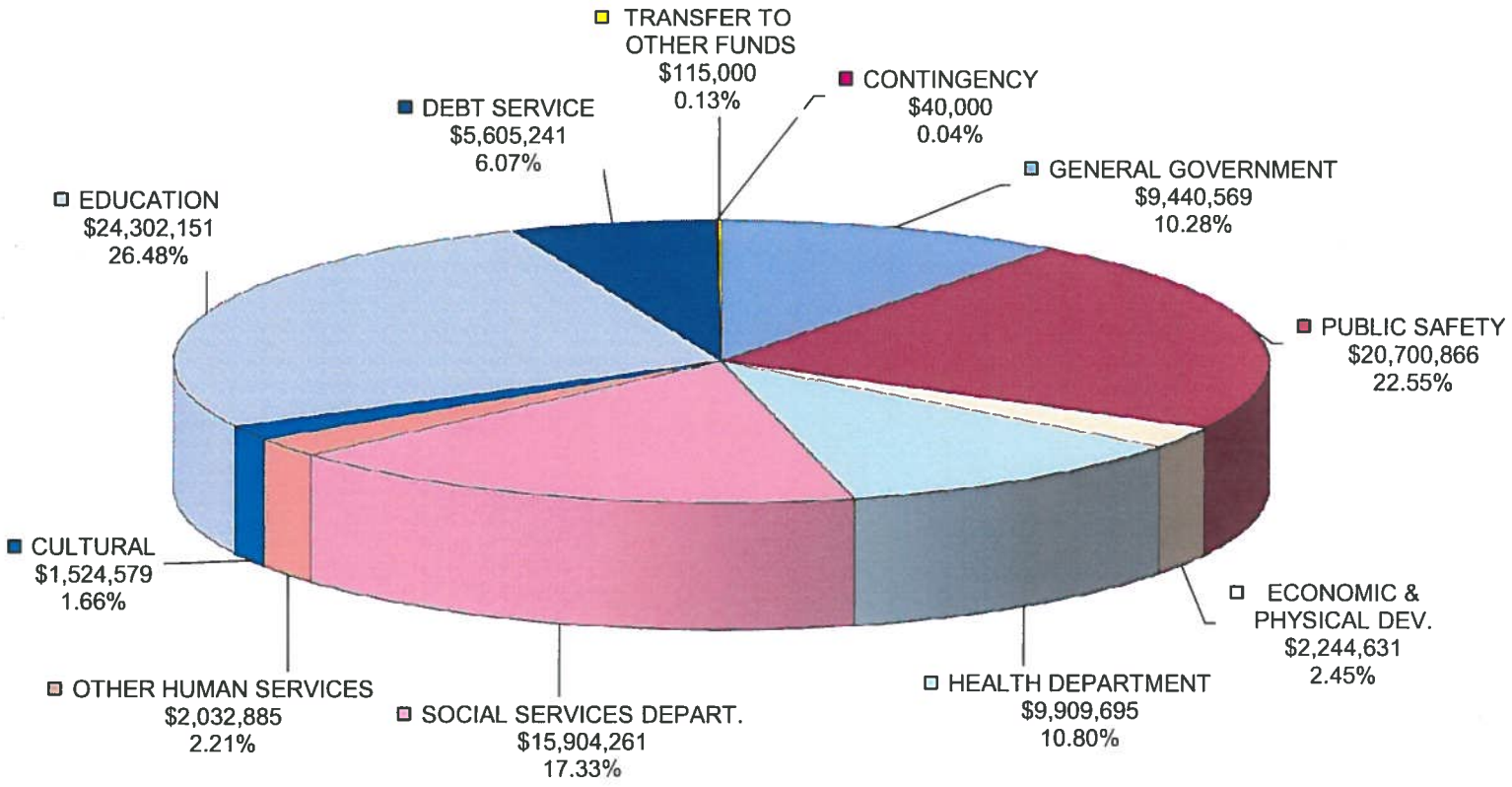
EXPENSES

FUND *SUMMARY*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
GENERAL FUND:					
GENERAL GOVERNMENT	$ 8,612,543	$ 9,595,700	$ 9,720,224	$ 9,440,569	-1.6%
PUBLIC SAFETY	19,589,165	20,878,280	20,796,281	20,700,866	-0.8%
ECONOMIC & PHYSICAL DEV.	2,286,649	2,138,881	2,158,566	2,244,631	4.9%
HEALTH DEPARTMENT	9,034,779	9,901,881	9,909,695	9,909,695	0.1%
SOCIAL SERVICES DEPARTMENT	14,946,050	16,274,778	15,904,261	15,904,261	-2.3%
OTHER HUMAN SERVICES	2,018,254	2,019,866	1,977,885	2,032,885	0.6%
CULTURAL	1,655,351	1,660,085	1,677,664	1,524,579	-8.2%
EDUCATION	22,415,215	23,457,151	24,441,881	24,302,151	3.6%
DEBT SERVICE	5,368,225	9,354,923	5,605,241	5,575,241	-40.4%
CONTINGENCY	0	40,000	40,000	40,000	0.0%
	$ 85,926,231	$ 95,321,545	$ 92,231,698	$ 91,674,878	-3.8%
TRANSFER TO OTHER FUNDS	1,593,500	516,180	115,000	115,000	-77.7%
TOTAL GENERAL FUND	$ 87,519,731	$ 95,837,725	$ 92,346,698	$ 91,789,878	-4.2%
OTHER FUNDS:					
STORMWATER MAINTENANCE FUND	$ 0	$ 2,500	$ 0	$ 0	-100.0%
ECONOMIC DEVELOPMENT FUND	12,905	623,758	187,494	187,494	0.0%
EMERGENCY TELEPHONE SYS FUND	620,271	499,472	445,235	439,703	-12.0%
CONTROLLED SUBSTANCE FUND	69,426	158,907	44,000	44,000	-72.3%
FEDERAL ASSET FORFEITURE FUND	26,171	145,006	141,585	141,585	-2.4%
RURAL OPERATING ASSISTANCE	191,003	161,130	161,130	161,130	0.0%
REVALUATION FUND	0	320,715	423,580	423,580	32.1%
FIRE DISTRICTS FUND	2,816,374	2,849,723	2,982,781	2,982,781	4.7%
TOURISM FUND	424,625	529,200	470,000	470,000	-11.2%
UTILITIES FUND	4,694,029	5,560,344	5,227,381	5,228,421	-6.0%
INTERNAL SERVICE FUND	5,866,340	6,297,000	6,714,000	6,714,000	6.6%
TOTAL ALL FUNDS	$ 102,240,875	$ 112,985,480	$ 109,143,884	$ 108,582,572	-3.9%

EXPENDITURES BY FUNCTION

2015-2016 BUDGET



NASH COUNTY, NORTH CAROLINA

2014-2015 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

FIRE DISTRICT	APPROVED TAX RATE 2014-2015	APPROVED TAX RATE 2015-2016	INCREASE
Stanhope	0.075	0.075	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.050	0.050	0.0000
Harrison	0.100	0.100	0.0000
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1075	0.1200	0.0125 *
Silver Lake	0.090	0.090	0.0000
Sims	0.0464	0.0464	0.0000
Tri-County	0.080	0.100	0.0200 *
Salem	0.120	0.120	0.0000
West Mount	0.075	0.100	0.0250 *
Coopers	0.085	0.085	0.0000
Castalia	0.0735	0.0735	0.0000
Spring Hope	0.090	0.090	0.0000
Middlesex	0.080	0.080	0.0000
Whitakers	0.075	0.075	0.0000
Red Oak	0.070	0.070	0.0000
Momeyer	0.080	0.080	0.0000

* Requested Tax Rate Increase/(Decrease) in 2015-2016

GOVERNMENTAL FUNDS

Governmental Funds are generally used to account for tax-supported activities. Nash County has two types of governmental funds. The General Fund, which typically serves as the chief operating fund of a government, is used to account for all financial resources except those required to be accounted for in another fund. The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

The General Fund includes:

- General Government
- Public Safety
- Economic & Physical Development
- Health
- Social Services
- Human Services
- Cultural
- Education
- Debt Service
- Other Programs

Special Revenue Funds include:

- Stormwater Maintenance
- Economic Development
- Emergency Telephone System
- Controlled Substance
- Federal Asset Forfeiture
- Rural Operating Assistance Program
- Revaluation
- Fire Districts
- Nash Tourism

GENERAL GOVERNMENT — *General Fund* — *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	0	0	0	0.0%
STATE	0	35,400	40,000	40,000	13.0%
LOCAL	48,417	0	55,000	55,000	100.0%
CHARGES & FEES	476,283	508,000	504,500	479,500	-5.6%
GENERAL FUND	0	9,052,300	9,120,724	8,866,069	-2.1%
TOTAL	$ 524,700	$ 9,595,700	$ 9,720,224	$ 9,440,569	-1.6%
EXPENSES:					
SALARIES & BENEFITS	$ 4,722,721	$ 4,819,093	$ 5,662,711	$ 5,312,051	10.2%
PROFESSIONAL SERVICES	176,322	145,000	145,000	145,000	0.0%
SUPPLIES & OPERATIONS	3,086,619	3,458,025	3,248,336	3,319,341	-4.0%
CAPITAL OUTLAY	565,298	1,113,582	604,177	604,177	-45.7%
CONTRACTS & GRANTS	61,583	60,000	60,000	60,000	0.0%
TOTAL	$ 8,612,543	$ 9,595,700	$ 9,720,224	$ 9,440,569	-1.6%
EMPLOYEES:					
FULL TIME	62.87	59.87	59.87	60.87	1.7%
PART TIME	0.45	1.18	1.18	2.13	80.1%
TOTAL	63.32	61.05	61.05	63.00	3.2%

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, Management Information Services, Public Buildings, Court Facilities, Administrative Operations for the County Office Building and County Capital Improvements. The following pages explain each fund and changes for next year.

GOVERNING BODY — *General Fund* — *0104110*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	179,731	118,186	118,186	-34.2%
TOTAL	$ 0	$ 179,731	$ 118,186	$ 118,186	-34.2%
EXPENSES:					
SALARIES & BENEFITS	$ 67,411	$ 68,771	$ 69,234	$ 69,234	0.7%
SUPPLIES & OPERATIONS	65,346	110,960	48,952	48,952	-55.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 132,757	$ 179,731	$ 118,186	$ 118,186	-34.2%

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners. FY15-16 APPROVED budget includes a 1.5% cost of living adjustment. The decrease in FY15-16 APPROVED supplies and operations is due to FY14-15 included one-time funding of $60,000 for a School Performance Study.

ADMINISTRATION — *General Fund* — *0104120*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	592,002	614,857	613,012	3.5%
TOTAL	$ 0	$ 592,002	$ 614,857	$ 613,012	3.5%
EXPENSES:					
SALARIES & BENEFITS	$ 590,181	$ 541,893	$ 566,119	$ 566,119	4.5%
SUPPLIES & OPERATIONS	37,968	50,109	48,738	46,893	-6.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 628,149	$ 592,002	$ 614,857	$ 613,012	3.5%
EMPLOYEES:					
FULL TIME	4.00	4.00	4.00	4.00	0.0%
PART TIME	0.25	0.48	0.48	0.48	0.0%
TOTAL	4.25	4.48	4.48	4.48	0.0%

SIGNIFICANT CHANGES:

The Administration budget includes the County Manager's office and other related costs. FY15-16 APPROVED budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance cost. It also includes a recommend increase in parttime hours to assist Administrative Support and Developments services.

FINANCE — *General Fund* — *0104130*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	487,663	509,132	508,678	4.3%
TOTAL	$ 0	$ 487,663	$ 509,132	$ 508,678	4.3%
EXPENSES:					
SALARIES & BENEFITS	$ 472,045	$ 463,833	$ 483,173	$ 483,173	4.2%
SUPPLIES & OPERATIONS	22,475	23,830	25,959	25,505	7.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 494,520	$ 487,663	$ 509,132	$ 508,678	4.3%
EMPLOYEES:					
FULL TIME	6.00	6.00	7.00	7.00	16.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	6.00	7.00	7.00	16.7%

SIGNIFICANT CHANGES:

FY15-16 APPROVED budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs. It also includes a new Accounting Tech position to be added in January 2016. Increase in operations is due primarily to an a APPROVED increase of approximately $1,600 for travel and training.

HUMAN RESOURCES — *General Fund* — *0104135*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	314,583	287,734	293,934	-6.6%
TOTAL	$ 0	$ 314,583	$ 287,734	$ 293,934	-6.6%
EXPENSES:					
SALARIES & BENEFITS	$ 264,094	$ 273,283	$ 280,984	$ 280,984	2.8%
SUPPLIES & OPERATIONS	4,504	41,300	6,750	12,950	-68.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 268,598	$ 314,583	$ 287,734	$ 293,934	-6.6%
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:

FY15-16 APPROVED budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs. The decrease in FY15-16 APPROVED operations is due to FY14-15 included $35,000 for a one-time pay plan study for the County.

TAX — *General Fund* — *0104140*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	1,739,897	1,659,905	1,669,905	-4.0%
TOTAL	$ 0	$ 1,739,897	$ 1,659,905	$ 1,669,905	-4.0%
EXPENSES:					
SALARIES & BENEFITS	$ 1,053,295	$ 1,301,462	$ 1,276,397	$ 1,276,397	-1.9%
SUPPLIES & OPERATIONS	318,995	426,537	383,508	393,508	-7.7%
CAPITAL OUTLAY	0	11,898	0	0	-100.0%
TOTAL	$ 1,372,290	$ 1,739,897	$ 1,659,905	$ 1,669,905	-4.0%
EMPLOYEES:					
FULL TIME	21.00	21.00	20.00	20.00	-4.8%
PART TIME	0.20	0.70	0.70	0.70	0.0%
TOTAL	21.20	21.70	20.70	20.70	-4.6%

SIGNIFICANT CHANGES:

FY15-16 APPROVED budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs. It also includes a decrease due to the elimination of the Real Propery Appraisor Supervisor fulltime position. In the FY15-16 APPROVED budget, this position is replaced with parttime hours for the same services. The decrease in FY15-16 APPROVED operations and capital outlay is due to the FY14-15 purchase of capital and training for the implementation of Inhouse Lockbox services.

LEGAL SERVICES — *General Fund* — *0104150*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	$ 141,326	$ 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	$ 141,326	$ 145,000	$ 145,000	$ 145,000	0.0%

SIGNIFICANT CHANGES:

The legal services budget includes the cost of the County Attorney and County litigation and legal costs. No changes are anticipated for FY15-16. The budget for 2015-16 shows the budget as flat compared to current year.

LEGAL - LITIGATION — *General Fund* — *0104151*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	0	0	0.0%
TOTAL	$ 0	$ 0	$ 0	$ 0	0.0%
EXPENSES:					
PROFESSIONAL SERVICES	$ 34,996	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 34,996	$ 0	$ 0	$ 0	0.0%

SIGNIFICANT CHANGES:

This department to track specific County litigation. There are no anticipated specific legal issues that require budgeting for FY15-16.

COURT FACILITIES — *General Fund* — *0104160*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	87,724	85,000	85,000	85,000	0.0%
GENERAL FUND	0	176,605	132,587	132,587	-24.9%
TOTAL	$ 87,724	$ 261,605	$ 217,587	$ 217,587	-16.8%
EXPENSES:					
SALARIES & BENEFITS	$ 2,250	$ 0	$ 2,400	$ 2,400	100.0%
SUPPLIES & OPERATIONS	175,812	213,100	190,587	190,587	-10.6%
CAPITAL OUTLAY	45,334	48,505	24,600	24,600	-49.3%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 223,396	$ 261,605	$ 217,587	$ 217,587	-16.8%

SIGNIFICANT CHANGES:

The Court Facilities budget is used to maintain buildings, equipment and operating supplies for State Court or other Justice Court facilities. The FY15-16 APPROVED budget decreased primarily due to reduced aniticipated building improvements in FY15-16 due to the Courthouse/Sheriff Capital Project as well as anticipated reduced utilitiy costs.

ADMINISTRATION BUILDING — *General Fund* — *0104165*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	847,016	896,629	896,629	5.9%
TOTAL	$ 0	$ 847,016	$ 896,629	$ 896,629	5.9%
EXPENSES:					
SALARIES & BENEFITS	$ 420,389	$ 419,616	$ 529,179	$ 529,179	26.1%
SUPPLIES & OPERATIONS	319,598	352,400	317,450	317,450	-9.9%
CAPITAL OUTLAY	98,495	75,000	50,000	50,000	-33.3%
TOTAL	$ 838,482	$ 847,016	$ 896,629	$ 896,629	5.9%
EMPLOYEES:					
FULL TIME	8.00	8.00	8.00	8.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	8.00	8.00	8.00	8.00	0.0%

SIGNIFICANT CHANGES:

FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs. Salaries and benefits increased due to the transfer of 50% of the Utilities Director and 50% of the Uilities Project Coordinator salaries and benefits reclassed to Admin Building from Water and Sewer Utility fund to properly reflect costs associated with Administrative Buildings. A frozen HVAC Technician position was also eliminated. The FY15-16 decrease in operations and capital outlay is due to anticipated lower utility costs and decreased building improvements.

ELECTION OPERATIONS — *General Fund* — *0104170*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	48,417	0	55,000	55,000	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	280,397	221,546	221,546	-21.0%
TOTAL	$ 48,417	$ 280,397	$ 276,546	$ 276,546	-1.4%
EXPENSES:					
SALARIES & BENEFITS	$ 178,363	$ 184,847	$ 189,596	$ 189,596	2.6%
SUPPLIES & OPERATIONS	71,572	90,800	86,950	86,950	-4.2%
CAPITAL OUTLAY	5,650	4,750	0	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 255,585	$ 280,397	$ 276,546	$ 276,546	-1.4%
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:

FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs. The FY15-16 decrease in Capital Outlay and operations is due to purchase of computers and software in FY14-15.

ELECTION COSTS — *General Fund* — *0104171*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	146,108	335,770	344,570	135.8%
TOTAL	$ 0	$ 146,108	$ 335,770	$ 344,570	135.8%
EXPENSES:					
SALARIES & BENEFITS	$ 63,347	$ 61,408	$ 166,320	$ 166,320	170.8%
SUPPLIES & OPERATIONS	117,200	84,700	169,450	178,250	110.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 180,547	$ 146,108	$ 335,770	$ 344,570	135.8%

SIGNIFICANT CHANGES:

This department is set-up to track election costs more closely. The increase in the FY15-16 APPROVED budget is due to the upcoming Presidential election year costs. This includes increase for pollworkers and election officials as well as maintenance of voting machines. Also the APPROVED budget includes funding for 21 Election day e-pollbooks and 44 -2D Barcode Scanners to assist with the new voter ID changes.

REGISTER OF DEEDS — *General Fund* — *0104180*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	357,083	392,000	388,500	363,500	-7.3%
GENERAL FUND	0	(81,533)	(87,420)	(62,420)	-23.4%
TOTAL	$ 357,083	$ 310,467	$ 301,080	$ 301,080	-3.0%
EXPENSES:					
SALARIES & BENEFITS	$ 240,366	$ 263,253	$ 257,759	$ 257,759	-2.1%
SUPPLIES & OPERATIONS	49,003	47,214	43,321	43,321	-8.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 289,369	$ 310,467	$ 301,080	$ 301,080	-3.0%
EMPLOYEES:					
FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs, however, the overall decrease in salaries and benefits is primarily due to the retirement of a 30 year employee in FY14-15. The replacement for this position was hired at the position minimum salary. The FY15-16 APPROVED decrease in supplies and operations is primarily due to the FY14-15 use of automation funds not anticipated for FY15-16.

MANAGEMENT INFORMATION SERVICES — *General Fund* — *0104210*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	659,315	670,063	670,063	1.6%
TOTAL	$ 0	$ 659,315	$ 670,063	$ 670,063	1.6%
EXPENSES:					
SALARIES & BENEFITS	$ 865,931	$ 608,785	$ 618,743	$ 618,743	1.6%
SUPPLIES & OPERATIONS	50,488	50,530	51,320	51,320	1.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 916,419	$ 659,315	$ 670,063	$ 670,063	1.6%
EMPLOYEES:					
FULL TIME	11.87	7.97	7.97	7.97	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	11.87	7.97	7.97	7.97	0.0%

SIGNIFICANT CHANGES:

FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs. The FY15-16 increase in APPROVED operations is due primarily to an increase for travel and training and professional services for Computer Central that assists with the County outsourcing of on call afterhour services.

TECHNOLOGY — *General Fund* — *0104211*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	799,800	757,700	761,665	-4.8%
TOTAL	$ 0	$ 799,800	$ 757,700	$ 761,665	-4.8%
EXPENSES:					
SUPPLIES & OPERATIONS	592,657	657,264	626,600	630,565	-4.1%
CAPITAL OUTLAY	7,530	82,536	71,100	71,100	-13.9%
CONTRACTS & GRANTS	61,583	60,000	60,000	60,000	0.0%
TOTAL	$ 661,770	$ 799,800	$ 757,700	$ 761,665	-4.8%

SIGNIFICANT CHANGES:

FY15-16 APPROVED budget decrease is primarily due to a decrease in anticipated Telephone costs considering a County wide Telephone update to a Voice Over IP system.

IT PEG SUPPLEMENTAL GRANT — *General Fund* — *0104212*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	35,400	40,000	40,000	13.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	56,617	59,107	59,107	4.4%
TOTAL	$ 0	$ 92,017	$ 99,107	$ 99,107	7.7%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 56,617	$ 57,807	$ 57,807	2.1%
SUPPLIES & OPERATIONS	0	27,135	19,300	19,300	-28.9%
CAPITAL OUTLAY	0	8,265	22,000	22,000	166.2%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 0	$ 92,017	$ 99,107	$ 99,107	7.7%
EMPLOYEES:					
FULL TIME	0.00	0.90	0.90	0.90	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.90	0.90	0.90	0.0%

SIGNIFICANT CHANGES:

This department was established to track restricted Public Educational and Government Access Channel (PEG) grant funds. The increase in FY15-16 capital outlay includes a recommendation to purchase an updated video server in order for the current vendor to support the other servers associated with the PEG TV station and County services.

PUBLIC BUILDINGS — *General Fund* — *0104260*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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)	31,476	31,000	31,000	31,000	0.0%
GENERAL FUND	0	650,771	536,135	528,390	-18.8%
TOTAL	$ 31,476	$ 681,771	$ 567,135	$ 559,390	-18.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 8,325	$ 0	$ 0	-100.0%
SUPPLIES & OPERATIONS	373,145	374,565	334,135	326,390	-12.9%
CAPITAL OUTLAY	288,811	298,881	233,000	233,000	-22.0%
TOTAL	$ 661,956	$ 681,771	$ 567,135	$ 559,390	-18.0%
EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.30	0.00	0.00	-100.0%
TOTAL	0.00	0.30	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The Public Buildings budget includes costs associated with County Buildings, the Agricultural Building and the Probation Office. An overall decrease of 18.0% in this budget is primarily due to a reduction in building maintenance costs from current year.

COUNTY CAPITAL IMPROVEMENTS — *General Fund* — *0104261*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	599,047	203,477	203,477	-66.0%
TOTAL	$ 0	$ 599,047	$ 203,477	$ 203,477	-66.0%
EXPENSES:					
SUPPLIES & OPERATIONS	$ 34,384	$ 15,300	$ 0	$ 0	-100.0%
CAPITAL OUTLAY	119,478	583,747	203,477	203,477	-65.1%
TOTAL	$ 153,862	$ 599,047	$ 203,477	$ 203,477	-66.0%

SIGNIFICANT CHANGES:

County Capital Improvements is used to cover the cost of capital purchases included in the County's Capital Improvements Program. Included in the FY15-16 APPROVED budget is planned update for the Spring Hope Parks and Rec bathrooms, Castalia Parks Phase 1 completion for consession/bathrooms, the second of three payments for tax department software upgrade for GIS mapping, upgrade for 3 microwave communication links and a rotary mower.

PARKS & RECREATION FACILITIES MAINT. *General Fund* *0104263*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	0	0	115,424	100.0%
TOTAL	$ 0	$ 0	$ 0	$ 115,424	100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 0	$ 0	$ 63,340	100.0%
SUPPLIES & OPERATIONS	0	0	0	52,084	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 0	$ 0	$ 0	$ 115,424	100.0%
EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	1.00	100.0%
PART TIME	0.00	0.00	0.00	0.95	100.0%
TOTAL	0.00	0.00	0.00	1.95	100.0%

SIGNIFICANT CHANGES:

Funds for Parks and Recreation Facilities Maintenance are separated in 2015-16 from the regular Parks and Recreation budget.

NON-DEPARTMENTAL COSTS — *General Fund* — *0104290*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	1,459,281	2,060,316	1,646,316	12.8%
TOTAL	$ 0	$ 1,459,281	$ 2,060,316	$ 1,646,316	12.8%
EXPENSES:					
SALARIES & BENEFITS	$ 505,049	$ 567,000	$ 1,165,000	$ 751,000	32.5%
SUPPLIES & OPERATIONS	853,472	892,281	895,316	895,316	0.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 1,358,521	$ 1,459,281	$ 2,060,316	$ 1,646,316	12.8%

SIGNIFICANT CHANGES:

Non-Departmental costs include various county-wide costs not specific to particular departments. The FY15-16 APPROVED budget variance from FY14-15 year is primarily due to the inclusion in the current year of the salary study.

PUBLIC SAFETY — *General Fund* — *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	97,943	86,691	46,000	53,000	-38.9%
LOCAL	532,481	513,816	475,407	496,407	-3.4%
CHARGES & FEES	3,606,888	4,633,700	4,267,000	4,517,000	-2.5%
GENERAL FUND	0	15,644,073	16,007,874	15,634,459	-0.1%
TOTAL	$ 4,237,312	$ 20,878,280	$ 20,796,281	$ 20,700,866	-0.8%
EXPENSES:					
SALARIES & BENEFITS	$ 15,018,096	$ 15,637,888	$ 15,980,076	$ 15,906,293	1.7%
SUPPLIES & OPERATIONS	3,581,082	3,941,302	3,976,317	3,948,835	0.2%
CAPITAL OUTLAY	576,899	811,094	431,328	431,328	-46.8%
CONTRACTS & GRANTS	413,088	487,996	408,560	414,410	-15.1%
TOTAL	$ 19,589,165	$ 20,878,280	$ 20,796,281	$ 20,700,866	-0.8%
EMPLOYEES:					
FULL TIME	251.00	252.00	254.00	254.00	0.8%
PART TIME	14.70	14.70	14.90	14.90	1.4%
TOTAL	265.70	266.70	268.90	268.90	0.8%

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. The following pages explain each fund and changes for next year.

SHERIFF — *General Fund* — *0104310*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	8,981	8,000	8,000	8,000	0.0%
LOCAL	39,668	36,032	0	0	-100.0%
CHARGES & FEES	423,206	415,000	402,000	402,000	-3.1%
GENERAL FUND	0	5,178,474	5,045,668	5,011,341	-3.2%
TOTAL	$ 471,855	$ 5,637,506	$ 5,455,668	$ 5,421,341	-3.8%
EXPENSES:					
SALARIES & BENEFITS	$ 4,012,869	$ 4,184,672	$ 4,154,045	$ 4,119,718	-1.6%
SUPPLIES & OPERATIONS	862,767	987,845	969,123	969,123	-1.9%
CAPITAL OUTLAY	271,862	416,216	332,500	332,500	-20.1%
CONTRACTS & GRANTS	35,680	48,773	0	0	-100.0%
TOTAL	$ 5,183,178	$ 5,637,506	$ 5,455,668	$ 5,421,341	-3.8%
EMPLOYEES:					
FULL TIME	64.00	66.00	65.00	65.00	-1.5%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	64.00	66.00	65.00	65.00	-1.5%

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 3.8% for 2015-16. Salaries and Benefits is declining due to the transfer of 3 positions to Court Security, 1 position transfered back to Court EMPACT offset by 2 new Deputy positions and 1 position transfered to Sheriff from SRO. Capital Outlay includes funds for 13 vehicles.

COURT SECURITY — *General Fund* — *0104311*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	732,228	975,161	975,161	33.2%
TOTAL	$ 0	$ 732,228	$ 975,161	$ 975,161	33.2%
EXPENSES:					
SALARIES & BENEFITS	$ 723,228	$ 732,228	$ 975,161	$ 975,161	33.2%
TOTAL	$ 723,228	$ 732,228	$ 975,161	$ 975,161	33.2%
EMPLOYEES:					
FULL TIME	12.00	12.00	15.00	15.00	25.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	12.00	12.00	15.00	15.00	25.0%

SIGNIFICANT CHANGES:

Division of the Sheriff's department to separate the Civil positions of the county. The transfer of two (2) deputies and one (1) seargent position from Sheriff budget to Court Security budget is included in the 2015-16 budget.

SCHOOL RESOURCE OFFICERS - NRMS *General Fund* *0104318*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	333,437	343,804	336,519	336,519	-2.1%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 333,437	$ 343,804	$ 336,519	$ 336,519	-2.1%
EXPENSES:					
SALARIES & BENEFITS	$ 333,437	$ 343,804	$ 319,919	$ 319,919	-6.9%
SUPPLIES & OPERATIONS	0	0	16,600	16,600	100.0%
TOTAL	$ 333,437	$ 343,804	$ 336,519	$ 336,519	-2.1%
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:

Nash Rocky Mount Schools funds the School Resource Officers' Program. The 2015-16 budget includes five officers placed in various schools. Funding for 2015-16 includes uniforms, supplies and gasoline.

JAIL — *General Fund* — *0104320*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	38,515	50,000	38,000	45,000	-10.0%
LOCAL	106,488	81,000	86,000	107,000	32.1%
GENERAL FUND	0	4,088,227	4,068,211	4,042,251	-1.1%
TOTAL	$ 145,003	$ 4,219,227	$ 4,192,211	$ 4,194,251	-0.6%
EXPENSES:					
SALARIES & BENEFITS	$ 2,679,085	$ 2,770,526	$ 2,761,611	$ 2,761,611	-0.3%
SUPPLIES & OPERATIONS	1,404,384	1,404,823	1,405,600	1,407,640	0.2%
CAPITAL OUTLAY	42,054	43,878	25,000	25,000	-43.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 4,125,523	$ 4,219,227	$ 4,192,211	$ 4,194,251	-0.6%
EMPLOYEES:					
FULL TIME	53.00	52.00	52.00	52.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	53.00	52.00	52.00	52.00	0.0%

SIGNIFICANT CHANGES:

The Jail budget is showing an overall decrease of 0.6% in 2015-16. The decrease in Salaries and Benefits is due to the transfer of one position from the Jail to the Sheriff department mid year in 2014-15. Capital Outlay is to purchase Compass Inmate Classification software.

COURT E.M.P.A.C.T. — *General Fund* — *0104321*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	1,042	3,700	0	0	-100.0%
GENERAL FUND	0	63,614	90,622	90,622	42.5%
TOTAL	$ 1,042	$ 67,314	$ 90,622	$ 90,622	34.6%
EXPENSES:					
SALARIES & BENEFITS	$ 57,780	$ 31,334	$ 57,072	$ 57,072	82.1%
SUPPLIES & OPERATIONS	30,788	35,980	33,550	33,550	-6.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 88,568	$ 67,314	$ 90,622	$ 90,622	34.6%
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 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. The Deputy position was temporarily moved to Sheriff department January 1, 2015 thru June 30, 2015 which accounts for the increase in salaries and benefits for 2015-16.

EMERGENCY COMMUNICATIONS — *General Fund* — *0104330*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	52,888	52,200	52,888	52,888	1.3%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,519,814	1,519,634	1,480,178	-2.6%
TOTAL	$ 52,888	$ 1,572,014	$ 1,572,522	$ 1,533,066	-2.5%
EXPENSES:					
SALARIES & BENEFITS	$ 1,325,130	$ 1,438,458	$ 1,440,708	$ 1,401,252	-2.6%
SUPPLIES & OPERATIONS	70,134	133,556	131,814	131,814	-1.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 1,395,264	$ 1,572,014	$ 1,572,522	$ 1,533,066	-2.5%
EMPLOYEES:	1 new telecommunicator position Jan 1, 2016				
FULL TIME	24.00	24.00	25.00	25.00	4.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	24.00	24.00	25.00	25.00	4.2%

SIGNIFICANT CHANGES:

Although, FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs and the recommendation to add (1) new telecommunicator position January 1; the salaries and benefits is decreasing primarily due to a decrease in parttime hours.

WIRE LINE E-911 — *General Fund* — *0104335*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	2,163	0	0	-100.0%
TOTAL	$ 0	$ 2,163	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	0	0	0	0.0%
SUPPLIES & OPERATIONS	51,320	$ 2,163	$ 0	$ 0	-100.0%
CAPITAL OUTLAY	40,063	0	0	0	0.0%
TOTAL	$ 91,383	$ 2,163	$ 0	$ 0	-100.0%

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. No funds are remaining to budget for FY15-16

FIRE & RESCUE SERVICES — *General Fund* — *0104340*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	235,660	2.5%
TOTAL	$ 0	$ 229,810	$ 229,810	$ 235,660	2.5%
EXPENSES:					
FIRE SERVICES	$ 66,150	$ 66,150	$ 66,150	$ 67,500	2.0%
RESCUE SERVICES	156,800	156,800	156,800	161,300	2.9%
VOLUNTEER FIRE PROGRAM	6,860	6,860	6,860	6,860	0.0%
TOTAL	$ 229,810	$ 229,810	$ 229,810	$ 235,660	2.5%

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget reflects annual allotments for each of the 15 volunteer fire departments and funding for Rescue Services. The increase is due to 2% added to each of the fire services allocations bringing the total for each fire service to $4,500. In addition, a recommendation to increase Stoney Creek rescue service's allocation in FY15-16 $4,500, due to additional services provided.

FORESTRY — *General Fund* — *0104345*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	106,950	107,750	107,750	0.7%
TOTAL	$ 0	$ 106,950	$ 107,750	$ 107,750	0.7%
EXPENSES:					
CONTRACTS & GRANTS	$ 76,633	$ 106,950	$ 107,750	$ 107,750	0.7%
TOTAL	$ 76,633	$ 106,950	$ 107,750	$ 107,750	0.7%

SIGNIFICANT CHANGES:

The Forestry program subsidizes the State Forestry Service. Nash County pays 40% of the State Forestry Program for the county with the state paying 60%. Funding for 2015-16 includes a request for a new fire attack truck to replace a 2006 Model with 102,000 miles. A truck and equipment were also requested in FY14-15.

MEDICAL EXAMINER — *General Fund* — *0104360*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	59,000	59,000	50,000	-15.3%
TOTAL	$ 0	$ 59,000	$ 59,000	$ 50,000	-15.3%
EXPENSES:					
PROFESSIONAL SERVICES	$ 52,400	$ 59,000	$ 59,000	$ 50,000	-15.3%
TOTAL	$ 52,400	$ 59,000	$ 59,000	$ 50,000	-15.3%

SIGNIFICANT CHANGES:

Medical Examiner expenditures for 2015-16 are based on utilization and the costs for autopsies which currently cost $1,000 to $1,250. The budget is estimated based on average of autopsies and death investigations costs within the county for the year.

EMERGENCY SERVICES — *General Fund* — *0104370*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	49,947	28,691	0	0	-100.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	616,552	625,958	625,958	1.5%
TOTAL	$ 49,947	$ 645,243	$ 625,958	$ 625,958	-3.0%
EXPENSES:					
SALARIES & BENEFITS	$ 494,559	$ 518,681	$ 538,934	$ 538,934	3.9%
SUPPLIES & OPERATIONS	56,145	51,099	67,024	67,024	31.2%
CAPITAL OUTLAY	0	29,000	0	0	-100.0%
CONTRACTS & GRANTS	27,965	46,463	20,000	20,000	-57.0%
TOTAL	$ 578,669	$ 645,243	$ 625,958	$ 625,958	-3.0%
EMPLOYEES:					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.70	0.70	0.90	0.90	28.6%
TOTAL	6.70	6.70	6.90	6.90	3.0%

SIGNIFICANT CHANGES: Increase pt hours

FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs as well as additional parttime hours. The FY15-16 increase for supplies is due to the addition of (2) of (6) requested semi rugged toughbooks. The FY15-16 contracts and grants is decreased from FY14-15 due to funding for Supplemental Emergency Management Grant funds included in the FY14-15 revised budget but will not be budgeted for 15-16 until received.

EMERGENCY MEDICAL SERVICES — *General Fund* — *0104375*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	780	0	0	-100.0%
CHARGES & FEES	3,168,056	4,200,000	3,850,000	4,100,000	-2.4%
GENERAL FUND	0	2,693,510	2,924,044	2,653,522	-1.5%
TOTAL	$ 3,168,056	$ 6,894,290	$ 6,774,044	$ 6,753,522	-2.0%
EXPENSES:					
SALARIES & BENEFITS	$ 5,143,527	$ 5,366,554	$ 5,470,571	$ 5,470,571	1.9%
SUPPLIES & OPERATIONS	955,921	1,149,736	1,178,645	1,158,123	0.7%
CAPITAL OUTLAY	191,226	322,000	73,828	73,828	-77.1%
CONTRACTS & GRANTS	43,000	56,000	51,000	51,000	-8.9%
TOTAL	$ 6,333,674	$ 6,894,290	$ 6,774,044	$ 6,753,522	-2.0%
EMPLOYEES:					
FULL TIME	80.00	80.00	80.00	80.00	0.0%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	94.00	94.00	94.00	94.00	0.0%

SIGNIFICANT CHANGES:

FY15-16 recommend budget for salaries and benefits includes a 1.5% cost of living adjustment and a 2% increase in health insurance costs as well as $26,100 added to parttime salaries for convelescent transports . The increase in FY15-16 supplies is primarily due to the inclusion of 5 replacement laptops and 25 tablets for EMS vehicles. Capital Outlay includes (1) SUV - QRV and updated GPS software. FY14-15 Capital outlay included funding for (2) SUVs and (3) ambulance remounts.

ANIMAL CONTROL — *General Fund* — *0104380*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	500	0	0	0	0.0%
CHARGES & FEES	14,584	15,000	15,000	15,000	0.0%
GENERAL FUND	0	353,731	362,016	362,016	2.3%
TOTAL	$ 15,084	$ 368,731	$ 377,016	$ 377,016	2.2%
EXPENSES:					
SALARIES & BENEFITS	$ 248,481	$ 251,631	$ 262,055	$ 262,055	4.1%
SUPPLIES & OPERATIONS	97,223	117,100	114,961	114,961	-1.8%
CAPITAL OUTLAY	31,694	0	0	0	0.0%
TOTAL	$ 377,398	$ 368,731	$ 377,016	$ 377,016	2.2%
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 2.2% increase due to 2015-16 1.5% cost of living adjustment and 2% insurance premium increase.

ECONOMIC & PHYSICAL DEVELOPMENT *General Fund* *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	113,377	123,976	127,549	127,549	2.9%
LOCAL	90,562	85,600	85,600	85,600	0.0%
CHARGES & FEES	383,400	376,801	361,916	361,916	-4.0%
GENERAL FUND	0	1,552,504	1,583,501	1,669,566	7.5%
TOTAL	$ 587,339	$ 2,138,881	$ 2,158,566	$ 2,244,631	4.9%
EXPENSES:					
SALARIES & BENEFITS	$ 1,118,572	$ 1,228,084	$ 1,245,079	$ 1,245,079	1.4%
SUPPLIES & OPERATIONS	247,547	275,672	264,510	258,775	-6.1%
CAPITAL OUTLAY	0	0	0	6,500	100.0%
CONTRACTS & GRANTS	920,530	635,125	648,977	734,277	15.6%
TOTAL	$ 2,286,649	$ 2,138,881	$ 2,158,566	$ 2,244,631	4.9%
EMPLOYEES:					
FULL TIME	23.00	22.00	22.00	22.00	0.0%
PART TIME	1.50	1.50	2.00	1.50	0.0%
TOTAL	24.50	23.50	24.00	23.50	0.0%

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 increased 4.9% next year primarily due to an increase in Economic Development funding as explained in attached summary pages.

AIRPORT — *General Fund* — *0104530*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	47,857	67,857	67,857	41.8%
TOTAL	$ 0	$ 47,857	$ 67,857	$ 67,857	41.8%
EXPENSES:					
CONTRACTS & GRANTS	$ 46,900	$ 47,857	$ 67,857	$ 67,857	41.8%
TOTAL	$ 46,900	$ 47,857	$ 67,857	$ 67,857	41.8%

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. Funding for 2015-16 increased $20,000 due to capital outlay for matching grant funds.

REGIONAL TRANSPORTATION PLANNING *General Fund* *0104531*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	77,659	91,202	97,425	97,425	6.8%
CHARGES & FEES	25,918	24,801	24,536	24,536	-1.1%
GENERAL FUND	0	5,266	(1,576)	(1,576)	-129.9%
TOTAL	$ 103,577	$ 121,269	$ 120,385	$ 120,385	-0.7%
EXPENSES:					
SALARIES & BENEFITS	$ 48,441	$ 84,019	$ 85,905	$ 85,905	2.2%
SUPPLIES & OPERATIONS	28,234	37,250	34,480	34,480	-7.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	$ 0	$ 0	$ 0	$ 0	0.0%
TOTAL	$ 76,675	$ 121,269	$ 120,385	$ 120,385	-0.7%
EMPLOYEES:					
FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.50	0.50	0.50	0.50	0.0%
TOTAL	1.50	1.50	1.50	1.50	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 decreased 0.7% for 2015-16 due to a reduction in anticipated costs.

PLANNING AND DEVELOPMENT — *General Fund* — *0104910*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	4,000	2,500	2,500	-37.5%
GENERAL FUND	0	322,784	331,244	331,244	2.6%
TOTAL	$ 0	$ 326,784	$ 333,744	$ 333,744	2.1%
EXPENSES:					
SALARIES & BENEFITS	$ 270,365	$ 275,899	$ 281,719	$ 281,719	2.1%
SUPPLIES & OPERATIONS	45,234	50,885	52,025	52,025	2.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 315,599	$ 326,784	$ 333,744	$ 333,744	2.1%
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 increasing by 2.1% primarily to transferring Stormwater costs to this budget along with 1.5% cost of living adjustment and 2% insurance premium increase.

STORMWATER — *General Fund* — *0104911*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	6,800	0	0	-100.0%
TOTAL	$ 0	$ 6,800	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	0	6,800	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 0	$ 6,800	$ 0	$ 0	-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 to the Planning Department budget for 2015-16.

INSPECTIONS — *General Fund* — *0104912*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	352,788	336,000	332,000	332,000	-1.2%
GENERAL FUND	0	30,701	37,835	37,835	23.2%
TOTAL	$ 352,788	$ 366,701	$ 369,835	$ 369,835	0.9%
EXPENSES:					
SALARIES & BENEFITS	$ 330,824	$ 336,104	$ 339,910	$ 339,910	1.1%
SUPPLIES & OPERATIONS	26,209	30,597	29,925	29,925	-2.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 357,033	$ 366,701	$ 369,835	$ 369,835	0.9%
EMPLOYEES:					
FULL TIME	6.25	5.25	5.25	5.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.25	5.25	5.25	5.25	0.0%

SIGNIFICANT CHANGES:

The Building Inspections function reflects an increase of 0.9% primarily due to 1.5% cost of living adjustment and 2% insurance premium increase.

ECONOMIC DEVELOPMENT — *General Fund* — *0104920*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	537,218	537,220	618,720	15.2%
TOTAL	$ 75,000	$ 612,218	$ 612,220	$ 693,720	13.3%
EXPENSES:					
SUPPLIES & OPERATIONS	$ 47,608	$ 35,000	$ 35,000	$ 35,000	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	863,207	577,218	577,220	658,720	14.1%
TOTAL	$ 910,815	$ 612,218	$ 612,220	$ 693,720	13.3%

SIGNIFICANT CHANGES:

Economic Development funding shows an increase of 13.3%. Contracts and grants consists of $331,375 for Inducements (3rd of 10 inducement payments to Hospira budgeted at $271,375 and 1st of 5 payments of $60,000 to CIFI), $14,000 for Highway 495/44/17, and $313,345 to Carolina Gateway Partnership.

COOPERATIVE EXTENSION — *General Fund* — *0104950*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	2,762	1,524	1,524	1,524	0.0%
LOCAL	15,562	10,600	10,600	10,600	0.0%
GENERAL FUND	0	288,234	287,864	288,629	0.1%
TOTAL	$ 18,324	$ 300,358	$ 299,988	$ 300,753	0.1%
EXPENSES:					
SALARIES & BENEFITS	$ 205,630	$ 226,718	$ 228,108	$ 228,108	0.6%
SUPPLIES & OPERATIONS	65,912	70,040	67,980	68,745	-1.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	5,997	3,600	3,900	3,900	8.3%
TOTAL	$ 277,539	$ 300,358	$ 299,988	$ 300,753	0.1%
EMPLOYEES:					
FULL TIME	8.00	7.00	7.00	7.00	0.0%
PART TIME	1.00	1.00	1.00	1.00	0.0%
TOTAL	9.00	8.00	8.00	8.00	0.0%

SIGNIFICANT CHANGES:

The Nash County Cooperative Extension Service is partly funded by the State, however, these State funds do not flow through the county's budget. The 2015-2016 budget remains level with current year funding.

SOIL & WATER CONSERVATION — *General Fund* — *0104960*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	32,956	31,250	28,600	28,600	-8.5%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	4,694	12,000	2,880	2,880	-76.0%
GENERAL FUND	0	313,644	323,057	326,857	4.2%
TOTAL	$ 37,650	$ 356,894	$ 354,537	$ 358,337	0.4%
EXPENSES:					
SALARIES & BENEFITS	$ 263,312	$ 305,344	$ 309,437	$ 309,437	1.3%
SUPPLIES & OPERATIONS	34,350	45,100	45,100	38,600	-14.4%
CAPITAL OUTLAY	0	0	0	6,500	100.0%
CONTRACTS & GRANTS	4,426	6,450	0	3,800	-41.1%
TOTAL	$ 302,088	$ 356,894	$ 354,537	$ 358,337	0.4%
EMPLOYEES:					
FULL TIME	4.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.50	0.00	0.0%
TOTAL	4.00	5.00	5.50	5.00	0.0%

SIGNIFICANT CHANGES:

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. Overall APPROVED funding for FY15-16 remains flat except for an increase in salary and benefits due to the 1.5% cost of living adjustment and the 2% increase in health insurance premiums. Also included in capital outlay is a roller crimper for Cover Crop Managmeent.

NASH COUNTY
NATURAL RESOURCES - INDUSTRY - AGRICULTURE - EDUCATION
TAR
RIVER
FORMED 1777
NORTH CAROLINA

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 4,168,666	$ 3,787,979	$ 4,208,353	$ 4,208,353	11.1%
STATE	2,026,030	2,267,450	2,049,827	2,049,827	-9.6%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	279,749	272,121	310,473	310,473	14.1%
GRANTS	76,741	57,241	55,741	55,741	-2.6%
HEALTH RESERVES	(899,977)	304,316	213,740	213,740	-29.8%
GENERAL FUND	0	3,212,774	3,071,561	3,071,561	-4.4%
TOTAL	$ 5,651,209	$ 9,901,881	$ 9,909,695	$ 9,909,695	0.1%
EXPENSES:					
SALARIES & BENEFITS	$ 6,576,217	$ 6,812,120	$ 6,926,505	$ 6,926,505	1.7%
SUPPLIES & OPERATIONS	2,197,901	2,813,145	2,733,190	2,733,190	-2.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	260,661	276,616	250,000	250,000	-9.6%
TOTAL	$ 9,034,779	$ 9,901,881	$ 9,909,695	$ 9,909,695	0.1%
EMPLOYEES:					
FULL TIME	110.55	111.80	110.80	110.80	-0.9%
PART TIME	0.40	0.00	0.00	0.00	0.0%
TOTAL	110.95	111.80	110.80	110.80	-0.9%

SIGNIFICANT CHANGES:

The total Health Department budget is increasing only 0.1%, cutting operational costs to mostly absorb the impact of increases in COLA and health insurance costs, as well as the addition of a Public Health Nurse I and increased physician extender contract hours to meet increases in clinical service demand. At the same time, Medicaid and private insurance revenues have increased for many programs, allowing for a 6.1% decrease in the need for local dollars. Note that due to an accounting error in revenue for 12/13 that resulted in extra state revenue and thus less general fund revenue, 13/14 revenue shows this correction through less state revenue and therefore extra local revenue.

HEALTH - GENERAL HEALTH — General Fund — 0105110

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 56,952	$ 34,391	$ 66,309	$ 66,309	92.8%
STATE	136,973	172,370	172,370	172,370	0.0%
CHARGES & FEES	55,573	52,000	69,000	69,000	32.7%
GRANTS	0	0	0	0	
GENERAL FUND	0	1,533,362	1,563,369	1,563,369	2.0%
GENERAL HEALTH RESERVE	(47,620)	60,000	60,000	60,000	0.0%
TOTAL	$ 201,878	$ 1,852,123	$ 1,931,048	$ 1,931,048	4.3%
EXPENSES:					
SALARIES & BENEFITS	$ 1,357,723	$ 1,298,979	$ 1,353,420	$ 1,353,420	4.2%
SUPPLIES & OPERATIONS	496,203	553,144	577,628	577,628	4.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 1,853,926	$ 1,852,123	$ 1,931,048	$ 1,931,048	4.3%
EMPLOYEES:					
FULL TIME	21.50	20.25	20.50	20.50	1.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	21.50	20.25	20.50	20.50	1.2%

SIGNIFICANT CHANGES:

The General Health budget, which includes funding for administrative services in addition to support for all Health Department program activities, reflects an increase of 4.3% primarily due to increases in a cost-shared physician extender contract and movement of both expenses and revenue for adult health/health promotion services from the Health Promotion budget. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - BIOTERRORISM PROGRAM *General Fund* *0105114*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	26,396	37,415	37,415	37,415	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 26,396	$ 37,415	$ 37,415	$ 37,415	0.0%
EXPENSES:					
SALARIES & BENEFITS	$ 17,631	$ 32,306	$ 34,966	$ 34,966	8.2%
SUPPLIES & OPERATIONS	15,664	5,109	2,449	2,449	-52.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 33,295	$ 37,415	$ 37,415	$ 37,415	0.0%
EMPLOYEES:					
FULL TIME	0.00	0.52	0.50	0.50	0.0%
PART TIME	0.40	0.00	0.00	0.00	0.0%
TOTAL	0.40	0.52	0.50	0.50	-3.8%

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. This program supports 50% of a Health Education Specialist as well as on-call hours for the Bioterrorism Pager. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - COMMUNITY CARE OF EASTERN NC *General Fund* *0105118*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 169,791	$ 181,964	$ 181,964	$ 181,964	0.0%
STATE	4,332	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 174,123	$ 181,964	$ 181,964	$ 181,964	0.0%
EXPENSES:					
SALARIES & BENEFITS	$ 132,079	$ 152,568	$ 154,915	$ 154,915	1.5%
SUPPLIES & OPERATIONS	8,639	29,396	27,049	27,049	-8.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 140,718	$ 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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 358,725	$ 141,557	$ 337,473	$ 337,473	138.4%
STATE	186,159	194,314	171,434	171,434	-11.8%
CHARGES & FEES	35,798	32,500	43,500	43,500	33.8%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	(170,782)	65,000	35,000	35,000	-46.2%
GENERAL FUND	0	388,038	345,646	345,646	-10.9%
TOTAL	$ 409,900	$ 821,409	$ 933,053	$ 933,053	13.6%
EXPENSES:					
SALARIES & BENEFITS	$ 606,000	$ 630,543	$ 705,583	$ 705,583	11.9%
SUPPLIES & OPERATIONS	173,826	190,866	227,470	227,470	19.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 779,826	$ 821,409	$ 933,053	$ 933,053	13.6%
EMPLOYEES:					
FULL TIME	10.30	10.25	11.50	11.50	12.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.30	10.25	11.50	11.50	12.2%

SIGNIFICANT CHANGES:

The Family Planning budget reflects an increase of 13.6% due primarily to the reestablishment of a Public Health Nurse position and the addition of added hours of a cost-shared physician extender contract. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - HOME HEALTH — *General Fund* — *0105130*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 2,147,313	$ 2,289,979	$ 2,224,794	$ 2,224,794	-2.8%
STATE	0	0	0	0	0.0%
CHARGES & FEES	25,532	23,131	22,473	22,473	-2.8%
RESERVES		0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 2,172,845	$ 2,313,110	$ 2,247,267	$ 2,247,267	-2.8%
EXPENSES:					
SALARIES & BENEFITS	$ 1,167,155	$ 1,356,311	$ 1,255,068	$ 1,255,068	-7.5%
SUPPLIES & OPERATIONS	850,174	956,799	992,199	992,199	3.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 2,017,329	$ 2,313,110	$ 2,247,267	$ 2,247,267	-2.8%
EMPLOYEES:					
FULL TIME	19.70	20.00	18.00	18.00	-10.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	19.70	20.00	18.00	18.00	-10.0%

SIGNIFICANT CHANGES:

The Home Health budget, fully funded by Federal dollars and fees, reflects a 2.8% decrease due primarily to the elimination of a Public Health Nurse II and Public Health Nurse Supervisor positions that have been vacant in past years.

HEALTH - CAP — *General Fund* — *0105135*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 159,953	$ 175,610	$ 175,000	$ 175,000	-0.3%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	79,717	86,797	86,797	8.9%
TOTAL	$ 159,953	$ 255,327	$ 261,797	$ 261,797	2.5%
EXPENSES:					
SALARIES & BENEFITS	$ 197,945	$ 200,345	$ 203,897	$ 203,897	1.8%
SUPPLIES & OPERATIONS	27,829	54,982	57,900	57,900	5.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 225,774	$ 255,327	$ 261,797	$ 261,797	2.5%
EMPLOYEES:					
FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The 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 2.5%, primarily due to increases in COLA and health insurance costs.

HEALTH - CC4C — *General Fund* — *0105140*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 211,680	$ 211,680	$ 264,056	$ 264,056	24.7%
STATE	10,032	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	(50,940)	52,922	0	0	-100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 170,772	$ 275,546	$ 275,000	$ 275,000	-0.2%
EXPENSES:					
SALARIES & BENEFITS	$ 153,654	$ 161,315	$ 190,497	$ 190,497	18.1%
SUPPLIES & OPERATIONS	17,118	114,231	84,503	84,503	-26.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 170,772	$ 275,546	$ 275,000	$ 275,000	-0.2%
EMPLOYEES:					
FULL TIME	3.00	3.00	3.35	3.35	11.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.35	3.35	11.7%

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 0.20% decrease based on prior year expenditures. In 2014/2015, a 35% Social Work Supervisor position was added.

HEALTH - OB CASE MANAGEMENT *General Fund* *0105141*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 226,068	$ 226,067	$ 275,000	$ 275,000	21.6%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
RESERVE	(45,724)	8,363	0	0	-100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 180,344	$ 234,430	$ 275,000	$ 275,000	17.3%
EXPENSES:					
SALARIES & BENEFITS	$ 168,890	$ 165,368	$ 210,048	$ 210,048	27.0%
SUPPLIES & OPERATIONS	11,454	69,062	64,952	64,952	-6.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 180,344	$ 234,430	$ 275,000	$ 275,000	17.3%
EMPLOYEES:					
FULL TIME	0.00	3.00	3.65	3.65	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	3.00	3.65	3.65	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 17.3% increase based on prior year expenditures and the addition of a 65% Social Work Supervisor position.

HEALTH - NAP SACC — *General Fund* — *0105142*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
CONTRACTS & GRANTS	31,241	55,741	55,741	55,741	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 31,241	$ 55,741	$ 55,741	$ 55,741	0.0%
EXPENSES:					
SALARIES & BENEFITS	$ 36,247	$ 44,861	$ 47,946	$ 47,946	6.9%
SUPPLIES & OPERATIONS	10,376	10,880	7,795	7,795	-28.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 46,623	$ 55,741	$ 55,741	$ 55,741	0.0%
EMPLOYEES:					
FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The 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 level funding. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - IMMUNIZATION ACTION PLAN *General Fund* *0105145*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	25,227	36,960	17,605	17,605	-52.4%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE	0	2,125	0	0	-100.0%
GENERAL FUND	0	34,383	14,855	14,855	-56.8%
TOTAL	$ 25,227	$ 73,468	$ 32,460	$ 32,460	-55.8%
EXPENSES:					
SALARIES & BENEFITS	$ 51,380	$ 51,826	$ 31,360	$ 31,360	-39.5%
SUPPLIES & OPERATIONS	0	21,642	1,100	1,100	-94.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 51,380	$ 73,468	$ 32,460	$ 32,460	-55.8%
EMPLOYEES:					
FULL TIME	0.90	0.90	0.40	0.40	-55.6%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.90	0.90	0.40	0.40	-55.6%

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 55.8% decrease due to moving a 50% clerical position to Communicable Disease and the potential for decreased state funding in FY 15/16. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - HIV/AIDS — *General Fund* — *0105170*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	95,500	95,500	95,500	95,500	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 95,500	$ 95,500	$ 95,500	$ 95,500	0.0%
EXPENSES:					
SALARIES & BENEFITS	$ 70,675	$ 64,444	$ 74,818	$ 74,818	16.1%
SUPPLIES & OPERATIONS	22,191	31,056	20,682	20,682	-33.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 92,866	$ 95,500	$ 95,500	$ 95,500	0.0%
EMPLOYEES:					
FULL TIME	1.80	1.80	1.80	1.80	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.80	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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	43,899	81,269	84,400	84,400	3.9%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	1,500	44,071	44,071	44,071	0.0%
GENERAL FUND	0	22,796	26,219	26,219	15.0%
TOTAL	$ 45,399	$ 148,136	$ 154,690	$ 154,690	4.4%
EXPENSES:					
SALARIES & BENEFITS	$ 101,819	$ 136,555	$ 138,990	$ 138,990	1.8%
SUPPLIES & OPERATIONS	2,518	11,581	15,700	15,700	35.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 104,337	$ 148,136	$ 154,690	$ 154,690	4.4%
EMPLOYEES:					
FULL TIME	1.50	1.75	1.75	1.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.75	1.75	1.75	0.0%

SIGNIFICANT CHANGES:

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating Tuberculosis. The budget shows an increase of 4.4%, primarily due to increases in COLA and health insurance costs. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - CDC TUBERCULOSIS PROJECT *General Fund* *0105190*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	30,755	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
CDC RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 30,755	$ 0	$ 0	$ 0	0.0%
EXPENSES:					
SALARIES & BENEFITS	$ 49,349	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	8,548	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 57,897	$ 0	$ 0	$ 0	0.0%
EMPLOYEES:					
FULL TIME	0.75	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.75	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The CDC Tuberculosis Program was combined with the Tuberculosis Program in 2014/2015 as required by the State. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - TRIPLE P — *General Fund* — *0105205*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	262,909	426,647	310,324	310,324	-27.3%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 262,909	$ 426,647	$ 310,324	$ 310,324	-27.3%
EXPENSES:					
SALARIES & BENEFITS	$ 44,119	$ 82,070	$ 85,669	$ 85,669	4.4%
SUPPLIES & OPERATIONS	229,417	344,577	224,655	224,655	-34.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 273,536	$ 426,647	$ 310,324	$ 310,324	-27.3%
EMPLOYEES:					
FULL TIME	1.00	1.66	1.70	1.70	2.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.66	1.70	1.70	2.4%

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 a decrease of 27.3% due to a portion of grant funds ending in December 2015. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - COMMUNITY TRANSPORTATION GRA General Fund *0105206*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	25,077	15,000	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 25,077	$ 15,000	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	3,270	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	8,900	15,000	0	0	-100.0%
TOTAL	$ 12,170	$ 15,000	$ 0	$ 0	-100.0%

SIGNIFICANT CHANGES:

Funding has ended for the Community Transformation Grant (CTG).

HEALTH - PROJECT CONNECT STATE — *General Fund* — *0105207*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	8,139	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 8,139	$ 0	$ 0	$ 0	0.0%
EXPENSES:					
SALARIES & BENEFITS	$ 8,157	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	556	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 8,713	$ 0	$ 0	$ 0	0.0%
EMPLOYEES:					
FULL TIME	1.00	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

Funding has ended for the Project Connect Program. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - LEAD GRANT — *General Fund* — *0105209*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	0	25,200	29,201	29,201	15.9%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 0	$ 25,200	$ 29,201	$ 29,201	15.9%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 16,822	$ 12,918	$ 12,918	-23.2%
SUPPLIES & OPERATIONS	0	8,378	16,283	16,283	94.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 0	$ 25,200	$ 29,201	$ 29,201	15.9%

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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	494,885	537,406	518,073	518,073	-3.6%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 494,885	$ 537,406	$ 518,073	$ 518,073	-3.6%
EXPENSES:					
SALARIES & BENEFITS	$ 492,547	$ 513,572	$ 500,636	$ 500,636	-2.5%
SUPPLIES & OPERATIONS	20,883	23,834	17,437	17,437	-26.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 513,430	$ 537,406	$ 518,073	$ 518,073	-3.6%
EMPLOYEES:					
FULL TIME	10.50	10.50	10.00	10.00	-4.8%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.50	10.50	10.00	10.00	-4.8%

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 3.6% due a cut in state funding. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - HEALTHY START BABY LOVE PLUS *General Fund* *0105212*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	149,699	118,523	118,973	118,973	0.4%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 149,699	$ 118,523	$ 118,973	$ 118,973	0.4%
EXPENSES:					
SALARIES & BENEFITS	138,278	100,402	108,316	108,316	7.9%
SUPPLIES & OPERATIONS	20,855	16,621	10,657	10,657	-35.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	1,500	0	0	-100.0%
TOTAL	$ 159,133	$ 118,523	$ 118,973	$ 118,973	0.4%
EMPLOYEES:					
FULL TIME	3.00	2.34	2.30	2.30	-1.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	2.34	2.30	2.30	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 reflects a decrease of 0.4% due to a slight decrease in state funding. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - BREAST AND CERVICAL CANCER *General Fund* *0105213*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	67,321	61,966	58,141	58,141	-6.2%
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	0	0	0	0	0.0%
TOTAL	$ 67,321	$ 61,966	$ 58,141	$ 58,141	-6.2%
EXPENSES:					
SALARIES & BENEFITS	$ 21,118	$ 10,888	$ 13,140	$ 13,140	20.7%
SUPPLIES & OPERATIONS	41,828	51,078	45,001	45,001	-11.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 62,946	$ 61,966	$ 58,141	$ 58,141	-6.2%
EMPLOYEES:					
FULL TIME	0.50	0.25	0.25	0.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.25	0.25	0.25	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 6.2% due to a decrease in state funding, though additional funds may be added in late FY 2015/2016 if target numbers are met and additional funding is available from the state.

HEALTH - KOMEN BREAST CANCER — *General Fund* — *0105214*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	37,500	0	0	0	0.0%
KOMEN RESERVE	3,774	25,280	0	0	-100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 41,274	$ 25,280	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 46,084	$ 19,910	$ 0	$ 0	-100.0%
SUPPLIES & OPERATIONS	32,690	5,370	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 78,774	$ 25,280	$ 0	$ 0	-100.0%
EMPLOYEES:					
FULL TIME	1.00	1.00	0.00	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

Funding has ended for the Komen Grant that 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 ised tp detect Breast Cancer. There is a possibility that additional grant funds may become available at a later date.

HEALTH - CHILD HEALTH — *General Fund* — *0105216*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 198,799	$ 180,755	$ 165,047	$ 165,047	-8.7%
STATE	418,029	404,044	396,543	396,543	-1.9%
CHARGES & FEES	5,321	7,070	22,500	22,500	218.2%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	(138,317)	0	0	0	0.0%
GENERAL FUND	0	61,414	34,204	34,204	-44.3%
TOTAL	$ 483,832	$ 653,283	$ 618,294	$ 618,294	-5.4%
EXPENSES:					
SALARIES & BENEFITS	$ 340,456	$ 340,097	$ 289,658	$ 289,658	-14.8%
SUPPLIES & OPERATIONS	30,569	63,186	78,636	78,636	24.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	250,000	250,000	250,000	250,000	0.0%
TOTAL	$ 621,025	$ 653,283	$ 618,294	$ 618,294	-5.4%
EMPLOYEES:					
FULL TIME	5.60	5.60	5.00	5.00	-10.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.60	5.60	5.00	5.00	-10.7%

SIGNIFICANT CHANGES:

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents. The budget is decreasing 5.4% primarily as a result of a significant decrease in state funds for pediatric primary care and resulting move of 60% of a Public Health Nurse II to Maternal Health. Of note, general fund revenues for 13/14 exceed those

HEALTH - MATERNAL HEALTH — *General Fund* — *0105217*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 430,263	$ 225,000	$ 388,684	$ 388,684	72.7%
STATE	1,843	1,769	2,666	2,666	50.7%
CHARGES & FEES	6,725	6,870	10,500	10,500	52.8%
GRANTS	0	0	0	0	0.0%
MATERNAL HEALTH RESERVE	(309,813)	0	0	0	0.0%
GENERAL FUND	0	405,358	286,578	286,578	-29.3%
TOTAL	$ 129,018	$ 638,997	$ 688,428	$ 688,428	7.7%
EXPENSES:					
SALARIES & BENEFITS	$ 511,586	$ 531,446	$ 577,480	$ 577,480	8.7%
SUPPLIES & OPERATIONS	99,959	107,551	110,948	110,948	3.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 611,545	$ 638,997	$ 688,428	$ 688,428	7.7%
EMPLOYEES:					
FULL TIME	9.00	9.00	9.60	9.60	6.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	9.00	9.60	9.60	6.7%

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. After a number of years of decreased reimbursement, revenue is picking back up in this program. Thus, the budgeted is increased 7.7%, primarily due to moving a Public Health Nurse II from Child Health. Of note, general fund revenues for 13/14 exceed those budgeted due to the reason explained in the Health Significant Changes section.

HEALTH - HEALTH PROMOTION — *General Fund* — *0105218*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 25,189	$ 17,962	$ 0	$ 0	-100.0%
STATE	10,783	29,832	26,832	26,832	-10.1%
LOCAL	0		0	0	0.0%
CHARGES & FEES	13,242	11,400	0	0	-100.0%
GRANTS	8,000	0	0	0	0.0%
RESERVE - GRANTS	0	7,116	0	0	-100.0%
GENERAL FUND	0	38,187	54,202	54,202	41.9%
TOTAL	$ 57,214	$ 104,497	$ 81,034	$ 81,034	-22.5%
EXPENSES:					
SALARIES & BENEFITS	$ 98,939	$ 70,955	$ 73,778	$ 73,778	4.0%
SUPPLIES & OPERATIONS	7,679	23,426	7,256	7,256	-69.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS AND GRANTS	0	10,116	0	0	-100.0%
TOTAL	$ 106,618	$ 104,497	$ 81,034	$ 81,034	-22.5%
EMPLOYEES:					
FULL TIME	2.00	1.48	1.50	1.50	1.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	1.48	1.50	1.50	1.4%

SIGNIFICANT CHANGES:

The Health Promotion budget funds work around community health promotion, education, and planning. This budget reflects a decrease of 22.5% primarily due to the transfer of adult health and health promotion revenues and expenditures out of the Health Promotion budget and to the General Health budget.

HEALTH - ENVIRONMENTAL HEALTH — *General Fund* — *0105220*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	28,072	33,128	19,000	19,000	-42.6%
CHARGES & FEES	109,115	107,250	117,000	117,000	9.1%
GENERAL FUND	0	644,519	658,941	658,941	2.2%
TOTAL	$ 137,187	$ 784,897	$ 794,941	$ 794,941	1.3%
EXPENSES:					
SALARIES & BENEFITS	$ 708,090	$ 711,059	$ 726,541	$ 726,541	2.2%
SUPPLIES & OPERATIONS	54,165	73,838	68,400	68,400	-7.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 762,255	$ 784,897	$ 794,941	$ 794,941	1.3%
EMPLOYEES:					
FULL TIME	9.50	9.50	9.50	9.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.50	9.50	9.50	9.50	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 1.3% increase primarily due to increases in COLA and health insurance costs

HEALTH - DIABETIC CARE — *General Fund* — *0105222*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	3,510	3,000	1,500	1,500	-50.0%
GRANTS	0	1,500	0	0	-100.0%
GENERAL FUND	0	5,000	750	750	-85.0%
TOTAL	$ 3,510	$ 9,500	$ 2,250	$ 2,250	-76.3%
EXPENSES:					
SUPPLIES & OPERATIONS	$ 975	$ 9,500	$ 2,250	$ 2,250	-76.3%
CONTRACTS & GRANTS	1,761	0	0	0	0.0%
TOTAL	$ 2,736	$ 9,500	$ 2,250	$ 2,250	-76.3%

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 76.3% decrease is the result of decreases in private grants and expected provision of services.

HEALTH - COMMUNICABLE DISEASE *General Fund* *0105225*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 183,933	$ 103,014	$ 130,026	$ 130,026	26.2%
STATE	0	10,363	9,607	9,607	-7.3%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	24,933	28,900	24,000	24,000	-17.0%
COMM. DISEASE RESERVE	(142,055)	14,239	45,468	45,468	219.3%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 66,811	$ 156,516	$ 209,101	$ 209,101	33.6%
EXPENSES:					
SALARIES & BENEFITS	$ 56,296	$ 119,478	$ 136,861	$ 136,861	14.5%
SUPPLIES & OPERATIONS	10,515	37,038	72,240	72,240	95.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 66,811	$ 156,516	$ 209,101	$ 209,101	33.6%
EMPLOYEES:					
FULL TIME	1.00	2.00	2.50	2.50	25.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	2.00	2.50	2.50	25.0%

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 33.6% increase is the result of the transfer of 50% FTE of a clerical position from the Immunization Action Plan budget.

SOCIAL SERVICES — *General Fund* — *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 9,049,016	$ 9,587,251	$ 10,018,657	$ 10,018,657	4.5%
STATE	826,478	753,375	757,441	757,441	0.5%
CHARGES & FEES	162,594	96,565	112,303	112,303	16.3%
GENERAL FUND	0	5,837,587	5,015,860	5,015,860	-14.1%
TOTAL	$ 10,038,088	$ 16,274,778	$ 15,904,261	$ 15,904,261	-2.3%
EXPENSES:					
SALARIES & BENEFITS	$ 9,083,653	$ 9,674,420	$ 9,836,826	$ 9,836,826	1.7%
SUPPLIES & OPERATIONS	447,324	473,026	538,800	538,800	13.9%
DSS PAYMENTS	4,371,229	4,979,260	4,535,842	4,535,842	-8.9%
DSS SERVICES	977,691	1,103,768	968,293	968,293	-12.3%
CAPITAL OUTLAY	21,897	18,380	0	0	-100.0%
CONTRACTS & GRANTS	44,256	25,924	24,500	24,500	-5.5%
TOTAL	$ 14,946,050	$ 16,274,778	$ 15,904,261	$ 15,904,261	-2.3%
EMPLOYEES:					
FULL TIME	164.00	166.25	164.25	164.25	-1.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	164.00	166.25	164.25	164.25	-1.2%

SIGNIFICANT CHANGES:

The overall Social Services budget decreased by $370,517 for 2015-2016 or 2.3%. County funding required for Social Services programs decreased by $821,727 or 14.1%, due to restructured staff, and an increase in Federal Funds to support Medicaid programs. Social Service Programs are funded primarily with Federal and State funds but approximately 31.5% is locally funded.

SOCIAL SERVICES - GENERAL

General Fund **0105510**

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 4,299,323	$ 4,444,155	$ 4,887,941	$ 4,887,941	10.0%
STATE	150,492	177,569	305,386	305,386	72.0%
CHARGES & FEES	28,048	28,195	29,103	29,103	3.2%
GENERAL FUND	0	4,900,060	4,404,095	4,404,095	-10.1%
TOTAL	$ 4,477,863	$ 9,549,979	$ 9,626,525	$ 9,626,525	0.8%
EXPENSES:					
SALARIES & BENEFITS	$ 7,464,047	$ 8,049,973	$ 8,233,202	$ 8,233,202	2.3%
SUPPLIES & OPERATIONS	444,047	469,474	535,100	535,100	14.0%
DSS SERVICES	896,060	986,228	833,723	833,723	-15.5%
CAPITAL OUTLAY	21,897	18,380	0	0	-100.0%
CONTRACTS & GRANTS	44,256	25,924	24,500	24,500	-5.5%
TOTAL	$ 8,870,307	$ 9,549,979	$ 9,626,525	$ 9,626,525	0.8%
EMPLOYEES:					
FULL TIME	134.00	136.25	137.25	137.25	0.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	134.00	136.25	137.25	137.25	0.7%

SIGNIFICANT CHANGES:

General Social Services increased 0.8% for 2015-16. Three positions frozen since 2010 will be deleted. Due to the significant increase in Medicaid and FNS cases, there are four new Income Maintenance Caseworker positions.

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

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 1,270,854	$ 1,193,004	$ 1,221,468	$ 1,221,468	2.4%
STATE	0	0	0	0	0.0%
CHARGES & FEES	31,905	35,870	50,700	50,700	41.3%
GENERAL FUND	0	(52,113)	(74,351)	(74,351)	42.7%
TOTAL	$ 1,302,759	$ 1,176,761	$ 1,197,817	$ 1,197,817	1.8%
EXPENSES:					
SALARIES & BENEFITS	$ 1,096,744	$ 1,131,559	$ 1,139,417	$ 1,139,417	0.7%
SUPPLIES & OPERATIONS	2,980	3,202	3,400	3,400	6.2%
DSS SERVICES	37,485	42,000	55,000	55,000	31.0%
TOTAL	$ 1,137,209	$ 1,176,761	$ 1,197,817	$ 1,197,817	1.8%
EMPLOYEES:					
FULL TIME	21.00	21.00	20.00	20.00	-4.8%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	21.00	21.00	20.00	20.00	-4.8%

SIGNIFICANT CHANGES:

IV-D budget, which covers Child Support Investigation and Enforcement, has an overall increase of 4.8% due primarily to an increase in court orders. One Child Support Agent position, which has been vacant since 2010, will be filled. One Child Support Supervisor III position, which was vacant, will be eliminated.

SOCIAL SERVICES - WORK FIRST — *General Fund* — *0105520*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 1,030,325	$ 994,022	$ 994,022	$ 994,022	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	(442,514)	(471,665)	(471,665)	6.6%
TOTAL	$ 1,030,325	$ 551,508	$ 522,357	$ 522,357	-5.3%
EXPENSES:					
SALARIES & BENEFITS	$ 522,862	$ 492,888	$ 464,207	$ 464,207	-5.8%
SUPPLIES & OPERATIONS	297	350	300	300	-14.3%
DSS SERVICES	35,477	58,270	57,850	57,850	-0.7%
TOTAL	$ 558,636	$ 551,508	$ 522,357	$ 522,357	-5.3%
EMPLOYEES:					
FULL TIME	9.00	9.00	7.00	7.00	-22.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	9.00	7.00	7.00	-22.2%

SIGNIFICANT CHANGES:

The Work First budget reflects a decrease of 5.3% due to one Income Maintenance Case Worker and one Social Worker position being eliminated. 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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 2,448,514	$ 2,956,070	$ 2,915,226	$ 2,915,226	-1.4%
STATE	675,986	575,806	452,055	452,055	-21.5%
CHARGES & FEES	102,641	32,500	32,500	32,500	0.0%
GENERAL FUND	0	1,414,884	1,136,061	1,136,061	-19.7%
TOTAL	$ 3,227,141	$ 4,979,260	$ 4,535,842	$ 4,535,842	-8.9%
EXPENSES:					
CAPITAL OUTLAY	$ 0	$ 0	0	0	0.0%
MEDICAID TRANSPORTATION	448,316	480,000	500,000	500,000	4.2%
CHILD CARE/DEV. PMTS	2,386,117	2,635,347	2,498,263	2,498,263	-5.2%
SPECIAL ASSISTANCE TO ADULT	807,990	820,000	810,000	810,000	-1.2%
DSS PAYMENTS & PROGRAMS	728,806	1,043,913	727,579	727,579	-30.3%
TOTAL	$ 4,371,229	$ 4,979,260	$ 4,535,842	$ 4,535,842	-8.9%

SIGNIFICANT CHANGES:

Social Services Other is decreasing 8.9% primarily due to decreases in Foster Care Room and Board, NC Merger Settlement Funds, Special Children's Adoption Funds and Child Care Development Funds.

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION *General Fund* *0105535*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	17,270	21,720	21,720	25.8%
TOTAL	$ 0	$ 17,270	$ 21,720	$ 21,720	25.8%
EXPENSES:					
FOSTER CHILDREN	$ 1,874	$ 5,000	$ 4,500	$ 4,500	-10.0%
GENERAL ASSISTANCE	0	0	0	0	0.0%
PAUPER BURIALS	1,550	1,500	1,500	1,500	0.0%
OTHER DSS SERVICES	2,425	7,950	12,900	12,900	62.3%
SPECIAL CHILDREN ADOPTION	2,820	2,820	2,820	2,820	0.0%
TOTAL	$ 8,669	$ 17,270	$ 21,720	$ 21,720	25.8%

SIGNIFICANT CHANGES:

Increase in Other DSS Services of 62% primarily due to implementation of day sheet entry software.

OTHER HUMAN SERVICES — *General Fund* — *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
LOCAL	$ 5,361	$ 5,696	$ 4,500	$ 4,500	-21.0%
STATE	1,012,705	1,035,651	999,434	1,002,434	-3.2%
CHARGES & FEES	40,424	45,500	48,500	39,500	-13.2%
GENERAL FUND	0	933,019	925,451	986,451	5.7%
TOTAL	$ 1,058,490	$ 2,019,866	$ 1,977,885	$ 2,032,885	0.6%
EXPENSES:					
SALARIES & BENEFITS	$ 185,008	$ 223,156	$ 195,025	$ 195,025	-12.6%
SUPPLIES & OPERATIONS	35,790	49,827	43,797	43,797	-12.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	1,797,456	1,746,883	1,739,063	1,794,063	2.7%
TOTAL	$ 2,018,254	$ 2,019,866	$ 1,977,885	$ 2,032,885	0.6%
EMPLOYEES:					
FULL TIME	3.35	3.71	2.64	2.64	-28.8%
PART TIME	1.33	1.43	1.35	1.35	-5.6%
TOTAL	4.68	5.14	3.99	3.99	-22.4%

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. The FY15-16 APPROVED budget is less than FY14-15 considering some Aging/Caregiver grants are not budgeted until received.

OFFICE JUVENILE JUSTICE — *General Fund* — *0105235*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
IMPACT PLUS	$ 62,744	$ 42,740	$ 55,930	$ 55,930	30.9%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
RESOLVE	26,310	32,246	32,246	32,246	0.0%
OJJ TEEN COURT	33,420	33,420	33,420	33,420	0.0%
TRANSITION RE-ENTRY	50,000	68,190	60,000	60,000	-12.0%
THERAPEUTIC FOSTER CARE	31,660	31,660	31,660	31,660	0.0%
FREEDOM SCHOOL	15,000	25,000	20,000	20,000	-20.0%
VICTIN OFFENDER MEDIATION	5,000	0	0	0	0.0%
PRIDE NC	29,126	0	0	0	0.0%
GENERAL FUND	0	46,651	46,651	46,651	0.0%
TOTAL	$ 260,818	$ 287,465	$ 287,465	$ 287,465	0.0%
EXPENSES:					
IMPACT PLUS	$ 71,288	$ 51,288	$ 0	$ 0	-100.0%
JCPC COUNCIL	7,558	7,558	7,558	7,558	0.0%
OJJ RESOLVE	31,572	38,695	38,695	38,695	0.0%
OJJ TEEN COURT	40,104	40,104	40,104	40,104	0.0%
TRANSITION RE-ENTRY	60,000	81,828	72,000	72,000	-12.0%
THERAPEUTIC FOSTER CARE	37,992	37,992	37,992	37,992	0.0%
FREEDOM SCHOOL	18,000	30,000	24,000	24,000	-20.0%
VICTIM OFFENDER MEDIATION	6,000	0	0	0	0.0%
PRIDE NC	34,951	0	0	0	0.0%
UNALLOCATED	0	0	67,116	67,116	100.0%
TOTAL	$ 307,465	$ 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 2015-16 remains at same level as previous year with $67,116 unallocated at this time but showing under Impact Plus revenue until notified.

MENTAL HEALTH — *General Fund* — *0105310*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	$ 0	$ 0	$ 0	$ 0	0.0%
ABC MIXED BEVERAGE TAX	33,675	32,000	32,000	35,000	9.4%
GENERAL FUND	0	365,065	365,065	362,065	-0.8%
TOTAL	$ 33,675	$ 397,065	$ 397,065	$ 397,065	0.0%
EXPENSES:					
MENTAL HEALTH CENTER	$ 356,705	$ 356,705	$ 356,705	$ 356,705	0.0%
ALCOHOLIC REHABILITATION	48,858	33,500	33,500	33,500	0.0%
CHRISTIAN FELLOWSHIP	6,860	6,860	6,860	6,860	0.0%
TOTAL	$ 412,423	$ 397,065	$ 397,065	$ 397,065	0.0%

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 2015-16 remains the same as previous year.

HOME & COMMUNITY CARE BLOCK GRANT *General Fund* *0105330*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
MEALS ON WHEELS	$ 62,431	$ 86,913	$ 86,913	$ 86,913	0.0%
WRIGHTS CENTER	70,992	82,544	82,544	82,544	0.0%
SENIOR CENTER OPERATION	150,722	142,797	142,797	142,797	0.0%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	26,456	19,861	19,861	19,861	0.0%
HOME DELIVERED MEALS	94,583	109,744	109,744	109,744	0.0%
TRANSPORTATION	10,750	9,830	9,830	9,830	0.0%
MEDICAL TRANSPORTATION	8,825	8,770	8,770	8,770	0.0%
OPTION A	255,578	266,161	266,161	266,161	0.0%
CHARGES & FEES	7,753	9,500	9,500	9,500	0.0%
GENERAL FUND	0	14,910	14,910	14,910	0.0%
TOTAL	$ 688,090	$ 751,030	$ 751,030	$ 751,030	0.0%
EXPENSES:					
MEALS ON WHEELS	$ 62,431	$ 86,913	$ 86,913	$ 86,913	0.0%
WRIGHTS CENTER	70,992	82,544	82,544	82,544	0.0%
SENIOR CENTER OPERATION	147,264	142,797	142,797	142,797	0.0%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	28,976	21,476	21,476	21,476	0.0%
HOME DELIVERED MEALS	107,113	119,804	119,804	119,804	0.0%
TRANSPORTATION	11,644	10,922	10,922	10,922	0.0%
MEDICAL TRANSPORTATION	9,496	9,745	9,745	9,745	0.0%
COST SHARE	6,532	9,500	9,500	9,500	0.0%
HCCBG - DSS	29,080	30,316	30,316	30,316	0.0%
OPTION A SERVICES	248,105	237,013	237,013	237,013	0.0%
TOTAL	$ 721,633	$ 751,030	$ 751,030	$ 751,030	0.0%

SIGNIFICANT CHANGES:

Funding for HCCBG is subject to change as final numbers for 2015-16 are not yet available. Estimates are used for this document to be revised when notification is received.

AGING / SENIOR CENTER — *General Fund* — *0105810*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
LOCAL	5,361	5,696	4,500	4,500	-21.0%
CHARGES & FEES	32,671	35,000	39,000	30,000	-14.3%
GENERAL FUND	0	250,822	246,450	255,450	1.8%
TOTAL	$ 38,032	$ 291,518	$ 289,950	$ 289,950	-0.5%
EXPENSES:					
SALARIES & BENEFITS	$ 161,125	$ 194,839	$ 195,025	$ 195,025	0.1%
SUPPLIES & OPERATIONS	34,640	44,031	43,797	43,797	-0.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	38,853	52,648	51,128	51,128	-2.9%
TOTAL	$ 234,618	$ 291,518	$ 289,950	$ 289,950	-0.5%
EMPLOYEES:					
FULL TIME	2.64	3.00	2.64	2.64	-12.0%
PART TIME	0.85	0.85	1.35	1.35	0.0%
TOTAL	3.49	3.85	3.99	3.99	3.6%

SIGNIFICANT CHANGES:

The Aging Budget shows an overall decrease of 0.5% due to combination of 36% of Aging Services Coordinator transferred to grant funded position, additional part time hours for Activities Specialist offset by operatonal and contract expenditures.

AGING DEPARTMENT GRANTS — *General Fund* — *0105813*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	11,677	11,680	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 11,677	$ 11,680	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 11,680	$ 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	$ 11,680	$ 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 2014-2015. No acknowledgement for future funding has been received at this time.

SENIOR CENTER - CAREGIVER GRANT *General Fund* *0105814*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	20,398	20,504	0	0	-100.0%
CHARGES & FEES	0	1,000	0	0	-100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 20,398	$ 21,504	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 12,203	$ 14,703	$ 0	$ 0	-100.0%
SUPPLIES & OPERATIONS	1,150	801	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	4,368	6,000	0	0	-100.0%
TOTAL	$ 17,721	$ 21,504	$ 0	$ 0	-100.0%
EMPLOYEES:					
FULL TIME	0.71	0.71	0.00	0.00	-100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.71	0.71	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

The Caregiver Grant expired 2014-2015. No acknowledgement for future funding has been received at this time.

SR HEALTH INSURANCE INFO. PROGRAM *General Fund* *0105815*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	2,609	2,581	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	2,609	0	0	-100.0%
TOTAL	$ 2,609	$ 5,190	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 1,934	$ 0	$ 0	-100.0%
SUPPLIES & OPERATIONS	0	3,256	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 0	$ 5,190	$ 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 2014-2015. No acknowledgement for future funding has been received at this time.

MEDICAL IMPROVEMENT PATIENT PROVIDER ACT *General Fund* *0105816*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	1,739	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	1,739	0	0	-100.0%
TOTAL	$ 1,739	$ 1,739	$ 0	$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	0	1,739	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%

SIGNIFICANT CHANGES:

The Medical Improvement Patient Provider Act Grant expired 2014-2015. No acknowledgement for future funding has been received at this time.

VETERANS SERVICES — *General Fund* — *0105820*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	1,452	1,452	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	55,248	57,800	57,800	4.6%
TOTAL	$ 1,452	$ 56,700	$ 57,800	$ 57,800	1.9%
EXPENSES:					
CONTRACTS & GRANTS	72,394	56,700	57,800	57,800	1.9%
TOTAL	$ 72,394	$ 56,700	$ 57,800	$ 57,800	1.9%

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. Slight increase APPROVED for FY15-16.

LOCAL HUMAN SERVICES — *General Fund* — *0105890*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	0	0	0	0	0.0%
GENERAL FUND	0	195,975	194,575	249,575	27.4%
TOTAL	$ 0	$ 195,975	$ 194,575	$ 249,575	27.4%
EXPENSES:					
CONTRIBUTIONS	$ 3,100	$ 5,000	$ 3,600	3,600	-28.0%
TRI-COUNTY	41,160	42,000	42,000	42,000	0.0%
MY SISTERS HOUSE	9,000	9,200	9,200	9,200	0.0%
BEAVER CONTROL	54,000	4,000	4,000	59,000	1375.0%
ARTS COUNCIL	29,400	30,000	30,000	30,000	0.0%
BOYS & GIRLS CLUB	24,500	25,000	25,000	25,000	0.0%
HOUSE THE CHILDREN	29,400	30,000	30,000	30,000	0.0%
DEPC	9,800	10,000	10,000	10,000	0.0%
BOY SCOUTS	760	775	775	775	0.0%
SPAULDING CENTER	39,200	40,000	40,000	40,000	0.0%
TOTAL	$ 240,320	$ 195,975	$ 194,575	$ 249,575	27.4%

SIGNIFICANT CHANGES:

Funding for outside agencies in Local Human Services increased due to additional $55,000 budgeted for additional beaver control services that are paid every other year.

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	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	222,961	132,969	128,127	128,127	-3.6%
LOCAL	31,151	23,500	36,000	36,000	53.2%
CHARGES & FEES	86,088	70,500	76,000	76,200	8.1%
GENERAL FUND	0	1,433,116	1,437,537	1,284,252	-10.4%
TOTAL	$ 340,200	$ 1,660,085	$ 1,677,664	$ 1,524,579	-8.2%
EXPENSES:					
SALARIES & BENEFITS	$ 334,928	$ 365,657	$ 420,274	$ 327,823	-10.3%
SUPPLIES & OPERATIONS	1,097,462	1,144,445	1,129,263	1,060,129	-7.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	222,961	132,969	128,127	128,127	-3.6%
RESERVE	0	17,014	0	8,500	-50.0%
TOTAL	$ 1,655,351	$ 1,660,085	$ 1,677,664	$ 1,524,579	-8.2%
EMPLOYEES:					
FULL TIME	5.00	6.00	6.00	6.00	0.0%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	8.00	9.00	9.00	9.00	0.0%

SIGNIFICANT CHANGES:

Cultural activities which includes Libraries and Parks and Recreation are decreasing by 8.2% in 2015-2016 primarily due to a reduction of library reserve funds and the relocation of facility maintenance staff..

LIBRARIES — *General Fund* — *0106110*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	222,961	132,969	128,127	128,127	-3.6%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	938,903	939,173	931,739	-0.8%
TOTAL	$ 222,961	$ 1,071,872	$ 1,067,300	$ 1,059,866	-1.1%
EXPENSES:					
BRASWELL LIBRARY - LOCAL	$ 850,739	$ 850,739	$ 867,753	$ 850,739	0.0%
BRASWELL LIBRARY - ONE CARD	0	5,000	5,000	5,000	0.0%
BRASWELL LIBRARY - GRANTS	222,961	132,969	128,127	128,127	-3.6%
BAILEY LIBRARY	13,230	13,230	13,230	13,500	2.0%
SPRING HOPE LIBRARY	13,230	13,230	13,230	13,500	2.0%
NASHVILLE LIBRARY	13,230	13,230	13,500	13,500	2.0%
MIDDLESEX LIBRARY	13,230	13,230	13,230	13,500	2.0%
WHITAKERS LIBRARY	13,230	13,230	13,230	13,500	2.0%
AUTOMATION - BAILEY	0	0	0	0	0.0%
AUTOMATION - SPRING HOPE	0	0	0	0	0.0%
RESERVE	0	17,014	0	8,500	-50.0%
TOTAL	$ 1,139,850	$ 1,071,872	$ 1,067,300	$ 1,059,866	-1.1%

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 the local libraries increase 2% and reserved $8,500 for technology update.

RECREATION — *General Fund* — *0106120*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	31,151	23,500	36,000	36,000	53.2%
CHARGES & FEES	86,088	70,500	76,000	76,200	8.1%
GENERAL FUND	0	494,213	498,364	352,513	-28.7%
TOTAL	$ 117,239	$ 588,213	$ 610,364	$ 464,713	-21.0%
EXPENSES:					
SALARIES & BENEFITS	$ 334,928	$ 365,657	$ 420,274	$ 327,823	-10.3%
SUPPLIES & OPERATIONS	180,573	222,556	190,090	136,890	-38.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	$ 515,501	$ 588,213	$ 610,364	$ 464,713	-21.0%
EMPLOYEES:					
FULL TIME	5.00	6.00	6.00	6.00	0.0%
PART TIME	3.00	3.00	3.00	3.00	0.0%
TOTAL	8.00	9.00	9.00	9.00	0.0%

SIGNIFICANT CHANGES:

The Recreation Department shows an overall decrease of $123,500 due to relocating 1 FT County Facility Maintenance Attendant and 2,000 part time hours to the newly established Parks & Recreation Facility Maintenance department. All related supplies and equipment were also transferred to keep facility maintenance costs together.

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	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	325,811	425,614	710,793	710,793	67.0%
LOTTERY	0	400,000	400,000	400,000	0.0%
GENERAL FUND	0	22,631,537	23,331,088	23,191,358	2.5%
TOTAL	$ 325,811	$ 23,457,151	$ 24,441,881	$ 24,302,151	3.6%
EXPENSES:					
NASH ROCKY MOUNT CURRENT	$ 19,175,261	$ 19,720,261	$ 20,020,261	$ 20,020,261	1.5%
NASH ROCKY MOUNT CAPITAL	1,396,890	1,396,890	1,396,890	1,396,890	0.0%
NASH ROCKY MT CAPITAL LOTTERY	0	400,000	400,000	400,000	0.0%
COMMUNITY COLLEGE CURRENT	1,641,676	1,645,000	2,299,730	2,000,000	21.6%
COMMUNITY COLLEGE CAPITAL	195,000	195,000	225,000	250,000	28.2%
COMMUNITY COLLEGE ADD'L CAP	6,388	0	0	0	0.0%
COMMUNITY COLLEGE PARKING	0	0	0	135,000	100.0%
NCC CAPITAL RESERVE	0	100,000	100,000	100,000	0.0%
TOTAL	$ 22,415,215	$ 23,457,151	$ 24,441,881	$ 24,302,151	3.6%

SIGNIFICANT CHANGES:

Education includes local funding for Nash Rocky Mount Schools and Nash Community College. NRMS School current funding is increased 1.5% based on NRMS/Nash County agreement to increase classroom teacher supplement with increased funding and $400,000 budgeted from lottery funds for additional capital. Current expense for Nash Community College increased 21.6% or $355,000 (which includes $325,000 for building expansion). Capital outlay increased 28.2% or $55,000. Also budgeted for fiscal year 2015-16 is $135,000 for parking lot improvements. As in current year, $100,000 is being set aside in a capital reserve for the Colleges future needs.

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DEBT & LEASE PURCHASES — *General Fund* — *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	936,000	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	2,385,996	2,323,386	2,271,207	2,271,207	-2.2%
OTHER SOURCES-DEBT REFINANCE	0	3,787,000	0	0	-100.0%
GENERAL FUND	823,398	2,308,537	2,398,034	2,368,034	2.6%
TOTAL	$ 4,145,394	$ 9,354,923	$ 5,605,241	$ 5,575,241	-40.4%
EXPENSES:					
LEASE PURCHASES	823,398	650,384	791,446	761,446	17.1%
DEBT SERVICE	4,544,827	8,704,539	4,813,795	4,813,795	-44.7%
TOTAL	$ 5,368,225	$ 9,354,923	$ 5,605,241	$ 5,575,241	-40.4%

SIGNIFICANT CHANGES:

Explanations of changes in debt and lease purchases are provided on summary pages to follow.

LEASE PURCHASES

General Fund ***0109105***

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
GENERAL FUND	823,398	650,384	791,446	761,446	17.1%
TOTAL	$ 823,398	$ 650,384	$ 791,446	$ 761,446	17.1%
EXPENSES:					
2011 AMBULANCE LEASE	257,034	0	0	0	0.0%
2013 AMBULANCE LEASE	120,000	120,003	120,000	120,000	0.0%
2014 AMBULANCE LEASE	42,313	42,314	42,314	42,314	0.0%
SUNTRUST LAPTOPS	52,201	52,204	52,204	52,204	0.0%
2015 AMBULANCE LEASE	0	84,000	82,626	82,626	-1.6%
EMS ZOLL	75,699	75,703	0	0	-100.0%
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	0	0	-100.0%
DELL DATA CENTER 3	14,274	14,276	14,275	14,275	0.0%
2016 DEFIBRILLATORS	0	0	162,005	132,005	100.0%
SECURITY	68,014	68,015	65,243	65,243	-4.1%
2016 PHONE	0	0	87,220	87,220	100.0%
TOTAL	$ 823,398	$ 650,384	$ 791,446	$ 761,446	17.1%

SIGNIFICANT CHANGES:

Lease purchases is a seperate department to segregate financings of capital lease purchases 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 ifor $82,625 to purchase 3 remounts and replace 2 Expeditions. The 2009 5 year lease for 20 defibrillators was completed in 2014-15. A new 4 year lease for 25 defibrillators (additional to cover all crews) is included in 2015-16 budget request. Also included is funding for anticipated lease purchase of an updated phone system for the County. The Security System final of three payments is budgeted for 2015-16.

DEBT SERVICE — General Fund — 0109110

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	936,000	936,000	936,000	936,000	0.0%
RESTRICTED SALES TAXES	2,385,996	2,323,386	2,271,207	2,271,207	-2.2%
OTHER SOURCES-DEBT REFINANCE	0	3,787,000	0	0	-100.0%
GENERAL FUND	0	1,658,153	1,606,588	1,606,588	-3.1%
TOTAL	$ 3,321,996	$ 8,704,539	$ 4,813,795	$ 4,813,795	-44.7%
EXPENSES:					
NCC GO BONDS	145,136	762,170	752,770	752,770	-1.2%
CERTIFICATES OF PARTICIPATION	888,548	4,530,165	0	0	-100.0%
LOB	2,149,456	2,121,714	2,092,764	2,092,764	-1.4%
SHELL BUILDING V	277,088	0	0	0	0.0%
NC OLD EASTERN REGION	0	115,385	115,385	115,385	0.0%
NASH CENTRAL HIGH FINANCING	685,325	656,481	625,352	625,352	-4.7%
MIDDLESEX ELEMENTARY	399,274	399,275	399,286	399,286	0.0%
REFUND 2004 COPS	0	24,349	828,238	828,238	3301.5%
DEBT ISSUANCE	0	95,000	0	0	-100.0%
TOTAL	$ 4,544,827	$ 8,704,539	$ 4,813,795	$ 4,813,795	-44.7%

SIGNIFICANT CHANGES:

Debt increase for current year budget due to 2004 COPS refunding of $3,787,000 of other financing source. Issuance costs related to the refunding was $95,000. A portion of the COPs and LOB financings are for schools. Lottery funds of $936,000 and $2,271,207 in Restricted Sales Tax are applied against NRMS debt which totals $3,207,207.

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	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
GENERAL FUND	$ 0	$ 556,180	$ 155,000	$ 155,000	-72.1%
TOTAL	$ 0	$ 556,180	$ 155,000	$ 155,000	-72.1%
EXPENSES:					
TRANSFER TO OTHER FUNDS	$ 1,593,500	$ 516,180	$ 115,000	$ 115,000	-77.7%
CONTINGENCY	$ 0	$ 40,000	$ 40,000	$ 40,000	0.0%
TOTAL	$ 1,593,500	$ 556,180	$ 155,000	$ 155,000	-72.1%

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency and Transfers to other funds from the General Fund. The FY14-15 budget includes $250,000 transferred to Court/Sheriff Addition and $151,180 to Road Project. The $115,000 is budgeted for transfer to the Revaluation Fund.

CONTINGENCY — *General Fund* — *0109400*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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 2015-16. Board of Commissioner approval is required for use of Contingency Funds.

TRANSFER TO OTHER FUNDS — *General Fund* — *0109500*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
GENERAL FUND	$ 0	$ 516,180	$ 115,000	$ 115,000	-77.7%
TOTAL	$ 0	$ 516,180	$ 115,000	$ 115,000	-77.7%
EXPENSES:					
TO NASHVILLE EMS PROJECT	400000	0	0	0	0.0%
TO COURT/SHERIFF ADDITION	1000000	250,000	0	0	-100.0%
TO ROAD PROJECT	0	151,180	0	0	-100.0%
TO REVALUATION FUND	193,500	115,000	115,000	115,000	0.0%
TOTAL	$ 1,593,500	$ 516,180	$ 115,000	$ 115,000	-77.7%

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 has been increased to fund that level by 2017.

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SPECIAL REVENUE

Summary

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 15,785	$ 0	$ 10,000	$ 10,000	100.0%
STATE	2,379,719	198,630	181,130	181,130	-8.8%
LOCAL	0	0	0	0	0.0%
E911 CHARGES	692,947	476,846	445,235	366,837	-23.1%
FIRE TAXES	2,831,581	2,803,824	2,977,962	2,977,962	6.2%
INTEREST INCOME	9,665	0	0	0	0.0%
MISCELLANEOUS	52,273	0	5,000	5,000	100.0%
FUND BALANCE	0	1,246,935	651,478	724,344	-41.9%
TOURISM FUND	449,176	449,176	470,000	470,000	4.6%
GENERAL FUND	201,047	115,000	115,000	115,000	0.0%
TOTAL	$ 6,632,193	$ 5,290,411	$ 4,855,805	$ 4,850,273	-8.3%
EXPENSES:					
SALARIES & BENEFITS	$ 169,661	$ 216,419	$ 203,124	$ 193,352	-10.7%
SUPPLIES & OPERATIONS	694,817	1,134,289	1,177,276	1,181,516	4.2%
CAPITAL OUTLAY	288,920	252,875	29,000	29,000	-88.5%
CONTRACTS & GRANTS	191,003	163,630	161,130	161,130	-1.5%
TRANSFER OUT	0	558,475	187,494	187,494	-66.4%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	115,000	115,000	115,000	0.0%
FIRE SERVICES	2,816,374	2,849,723	2,982,781	2,982,781	4.7%
TOTAL	$ 4,160,775	$ 5,290,411	$ 4,855,805	$ 4,850,273	-8.3%
EMPLOYEES:					
FULL TIME	2.13	3.13	3.13	3.13	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.13	3.13	3.13	3.13	0.0%

SIGNIFICANT CHANGES:

Nash County has various special revenue funds separate from the primary general fund. These funds account for such things as fire tax revenues, the revaluation of property values, 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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STORMWATER	$ 0	$ 2,500	$ 0	$ 0	-100.0%
INTEREST	5	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	$ 5	$ 2,500	$ 0	$ 0	-100.0%
EXPENSES:					
STORMWATER MAINTENANCE	$ 0	$ 2,500	$ 0	$ 0	-100.0%
TOTAL	$ 0	$ 2,500	$ 0	$ 0	-100.0%

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 2015-16 budget shows these funds included in the Planning department budget.

ECONOMIC DEVELOPMENT FUND

Fund 022

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE (NC EASTERN REGION)	$ 2,147,716	$ 0	$ 0	$ 0	0.0%
TRANSFER FROM GENERAL FUND	0	0	0	0	0.0%
FUND BALANCE	0	623,758	187,494	187,494	-69.9%
TOTAL	$ 2,147,716	$ 623,758	$ 187,494	$ 187,494	-69.9%
EXPENSES:					
SUPPLIES & OPERATIONS	$ 1330	$ 0	$ 0	$ 0	0.0%
CAPITAL OUTLAY	11,575	65,283	0	0	-100.0%
TRANSFER OUT	0	558,475	187,494	187,494	-66.4%
TOTAL	$ 12,905	$ 623,758	$ 187,494	$ 187,494	-69.9%

SIGNIFICANT CHANGES:

The FY15-16 APPROVED budget appropriates funds to transfer to Utility -Water Services to cover the debt payment for 2nd of 3 years for Hwy 58 N Universal Leaf waterline debt service.

EMERGENCY TELEPHONE SYSTEM FUND (Formerly E-911 FUND) *Fund 025*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
E911 CHARGES	$ 0	$ 0	$ 0	$ 0	0.0%
WIRELESS CHARGES	692,947	476,846	445,235	366,837	-23.1%
INTEREST	92	0	0	0	0.0%
GENERAL FUND	7,547	0	0	0	0.0%
FUND BALANCE	0	22,626	0	72,866	222.0%
TOTAL	$ 700,586	$ 499,472	$ 445,235	$ 439,703	-12.0%
EXPENSES:					
SALARIES & BENEFITS	$ 103,904	$ 114,685	$ 67,949	$ 58,177	-49.3%
SUPPLIES & OPERATIONS	275,277	335,832	377,286	381,526	13.6%
CAPITAL OUTLAY	241,090	48,955	0	0	-100.0%
RESERVE	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	$ 620,271	$ 499,472	$ 445,235	$ 439,703	-12.0%
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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	41,000	35,000	20,000	20,000	-42.9%
INTEREST	84	0	0	0	0.0%
MISCELLANEOUS INCOME	8,400	0	5,000	5,000	100.0%
FUND BALANCE	0	123,907	19,000	19,000	-84.7%
TOTAL	$ 49,484	$ 158,907	$ 44,000	$ 44,000	-72.3%
EXPENSES:					
SUPPLIES & OPERATIONS	$ 33,171	$ 51,270	$ 25,000	$ 25,000	-51.2%
CAPITAL OUTLAY	36,255	107,637	19,000	19,000	-82.3%
CONTRACTS & GRANT	0	0	0	0	0.0%
TRANSFER OUT	0	0	0	0	0.0%
TOTAL	$ 69,426	$ 158,907	$ 44,000	$ 44,000	-72.3%

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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 15,785	$ 0	$ 10,000	$ 10,000	100.0%
INTEREST	118	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	145,006	131,585	131,585	-9.3%
TOTAL	$ 15,903	$ 145,006	$ 141,585	$ 141,585	-2.4%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 35,006	$ 66,585	$ 66,585	90.2%
SUPPLIES & OPERATIONS	26,171	79,000	65,000	65,000	-17.7%
CAPITAL OUTLAY	0	31,000	10,000	10,000	-67.7%
TOTAL	$ 26,171	$ 145,006	$ 141,585	$ 141,585	-2.4%
EMPLOYEES:					
FULL TIME	0.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The 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 2015-16 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. One Sheriff position was included in this budget during 2014-15 and has also been included in salaries and benefits for 2015-16.

RURAL OPERATING ASSISTANCE PROGRAM *Fund 051*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	$ 191,003	$ 161,130	$ 161,130	$ 161,130	0.0%
INTEREST	49	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	$ 191,052	$ 161,130	$ 161,130	$ 161,130	0.0%
EXPENSES:					
CONTRACTS & GRANTS	191,003	161,130	161,130	161,130	0.0%
TOTAL	$ 191,003	$ 161,130	$ 161,130	$ 161,130	0.0%

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 2015-16 are not yet available. Estimates are used for this document to be revised when notification is received.

REVALUATION FUND — *Fund 110*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
INTEREST INCOME	$ 148	$ 0	$ 0	$ 0	0.0%
GENERAL FUND	193,500	115,000	115,000	115,000	0.0%
FUND BALANCE	0	205,715	308,580	308,580	50.0%
TOTAL	$ 193,648	$ 320,715	$ 423,580	$ 423,580	32.1%
EXPENSES:					
SALARIES & BENEFITS	$ 0	$ 0	$ 0	$ 0	0.0%
SUPPLIES & OPERATIONS	0	205,715	308,580	308,580	50.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	115,000	115,000	115,000	0.0%
TOTAL	$ 0	$ 320,715	$ 423,580	$ 423,580	32.1%

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. $308,580 has also been budgeted for Pearson's Appraisal Service during 2015-16.

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FIRE DISTRICTS FUND

Fund 120

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STANHOPE FIRE TAX	$ 61,041	$ 57,817	$ 62,032	$ 62,032	7.3%
STONY CREEK FIRE TAX	8,999	8,243	8,288	8,288	0.5%
GREEN HORNET FIRE TAX	114,189	107,219	109,267	109,267	1.9%
HARRISON FIRE TAX	126,195	138,434	143,915	143,915	4.0%
FERRELLS FIRE TAX	200,082	182,579	181,373	181,373	-0.7%
N. S. GULLEY FIRE TAX	407,406	378,364	427,415	427,415	13.0%
SILVER LAKE FIRE TAX	9,828	9,362	9,639	9,639	3.0%
SIMS FIRE TAX	8,503	7,881	7,958	7,958	1.0%
TRI COUNTY FIRE TAX	83,200	79,184	97,658	97,658	23.3%
SALEM FIRE TAX	112,458	154,189	155,942	155,942	1.1%
WEST MOUNT FIRE TAX	265,126	249,183	333,307	333,307	33.8%
COOPERS FIRE TAX	290,843	275,472	277,866	277,866	0.9%
CASTALIA FIRE TAX	121,276	110,109	111,931	111,931	1.7%
SPRING HOPE FIRE TAX	236,083	225,353	222,694	222,694	-1.2%
MIDDLESEX FIRE TAX	92,724	133,122	133,859	133,859	0.6%
WHITAKERS FIRE TAX	197,295	189,370	189,887	189,887	0.3%
RED OAK FIRE TAX	378,737	354,727	362,202	362,202	2.1%
MOMEYER FIRE TAX	117,596	143,216	142,729	142,729	-0.3%
INTEREST INCOME	9,107	0	0	0	0.0%
FUND BALANCE	0	45,899	4,819	4,819	-89.5%
TOTAL	$ 2,840,688	$ 2,849,723	$ 2,982,781	$ 2,982,781	4.7%

FIRE DISTRICTS FUND

Fund 120

EXPENSES:	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
STANHOPE FIRE DISTRICT	$ 62,164	$ 59,904	$ 62,032	$ 62,032	3.6%
STONY CREEK FIRE DISTRICT	8,782	8,243	8,288	8,288	0.5%
GREEN HORNET FIRE DISTRICT	116,389	110,519	109,267	109,267	-1.1%
HARRISON FIRE DISTRICT	120,465	143,434	143,915	143,915	0.3%
FERRELLS FIRE DISTRICT	196,710	182,579	182,579	182,579	0.0%
N. S. GULLEY FIRE DISTRICT	407,406	378,364	427,415	427,415	13.0%
SILVER LAKE FIRE DISTRICT	9,828	9,362	9,639	9,639	3.0%
SIMS FIRE DISTRICT	8,503	23,820	7,958	7,958	-66.6%
TRI COUNTY FIRE DISTRICT	83,274	79,184	97,658	97,658	23.3%
SALEM FIRE DISTRICT	106,553	154,189	155,942	155,942	1.1%
WEST MOUNT FIRE DISTRICT	267,342	255,103	333,307	333,307	30.7%
COOPERS FIRE DISTRICT	296,468	284,443	277,866	277,866	-2.3%
CASTALIA FIRE DISTRICT	120,765	114,659	112,825	112,825	-1.6%
SPRING HOPE FIRE DISTRICT	236,083	225,353	222,694	222,694	-1.2%
MIDDLESEX FIRE DISTRICT	90,293	133,254	136,578	136,578	2.5%
WHITAKERS FIRE DISTRICT	188,992	189,370	189,887	189,887	0.3%
RED OAK FIRE DISTRICT	378,760	354,727	362,202	362,202	2.1%
MOMEYER FIRE DISTRICT	117,596	143,216	142,729	142,729	-0.3%
TOTAL	$ 2,816,374	$ 2,849,723	$ 2,982,781	$ 2,982,781	4.7%

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.

Three fire districts requested a tax increase for 2015-2016.

	2014-15	2015-16	Increase
N.S. Gulley (Nashville)	$0.1075	$0.1200	$0.0125
Tri County (Sharpsburg)	$0.0800	$0.1000	$0.0200
West Mount	$0.0750	$0.1000	$0.0250

NASH TOURISM FUND

Fund 130

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
LOCAL	$ 0	$ 0	$ 0	$ 0	0.0%
INTEREST	62	0	0	0	0.0%
MISCELLANEOUS INCOME	43,873	0	0	0	0.0%
FUND BALANCE	0	80,024	0	0	-100.0%
TDA	449,176	449,176	470,000	470,000	4.6%
TOTAL	$ 493,111	$ 529,200	$ 470,000	$ 470,000	-11.2%
EXPENSES:					
SALARY & BENEFITS	$ 65,757	$ 66,728	$ 68,590	$ 68,590	2.8%
SUPPLIES & OPERATIONS	358,868	462,472	401,410	401,410	-13.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	$ 424,625	$ 529,200	$ 470,000	$ 470,000	-11.2%
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:

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 funding from the TDA for 2015-16 without use of fund balance.

PROPRIETARY FUNDS

Proprietary funds account for Nash County's ongoing business-type activities which are similar to those often found in the private sectors where the determination of net income is necessary or useful to sound financial administration, or where service from such activities can be provided either to outside parties or to other departments. There are two types of proprietary funds - enterprise funds and internal service funds. Both fund types recover the full cost of providing services (including capital costs) through fees and charges on those who use their services.

Enterprise Fund includes:

- Utilities
  - Public Utilities Division
  - Water / Sewer Services
  - Stormwater Division
  - Solid Waste Division

Internal Service Funds include:

- Employee Medical / Dental Insurance
- Workers Compensation

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	214,569	212,500	208,250	208,250	-2.0%
SCRAP METAL & RECYCLED OIL	32,536	61,800	57,500	57,500	-7.0%
CHARGES & FEES	3,439,285	3,251,600	4,356,600	4,357,080	34.0%
MISCELLANEOUS INCOME	93,087	93,838	90,996	90,996	-3.0%
INTEREST INCOME	33,019	23,550	33,100	33,100	40.6%
TRANSFER IN	0	194,975	187,494	187,494	-3.8%
FUND BALANCE	0	1,722,081	293,441	294,001	-82.9%
TOTAL	$ 3,812,496	$ 5,560,344	$ 5,227,381	$ 5,228,421	-6.0%
EXPENSES:					
SALARIES & BENEFITS	$ 1,013,044	$ 1,098,635	$ 990,455	$ 990,455	-9.8%
SUPPLIES & OPERATIONS	2,684,154	3,231,513	3,197,377	3,198,417	-1.0%
CAPITAL OUTLAY	113,250	95,867	53,004	53,004	-44.7%
POSTCLOSURE	48,847	10,000	50,000	50,000	400.0%
TRANSFER	439,846	741,475	565,728	565,728	-23.7%
DEBT SERVICE	394,888	382,854	370,817	370,817	-3.1%
TOTAL	$ 4,694,029	$ 5,560,344	$ 5,227,381	$ 5,228,421	-6.0%
EMPLOYEES:					
FULL TIME	10.05	10.50	9.50	9.50	-9.5%
PART TIME	19.45	20.00	20.00	20.00	0.0%
TOTAL	29.50	30.50	29.50	29.50	-3.3%

SIGNIFICANT CHANGES:

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

PUBLIC UTILITIES DIVISION — *Enterprise Fund* — *1604710*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	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	322,201	200,175	200,175	-37.9%
TOTAL	$ 0	$ 322,201	$ 200,175	$ 200,175	-37.9%
EXPENSES:					
SALARIES & BENEFITS	$ 295,102	$ 313,552	$ 191,625	$ 191,625	-38.9%
SUPPLIES & OPERATIONS	4,164	8,649	8,550	8,550	-1.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 299,266	$ 322,201	$ 200,175	$ 200,175	-37.9%
EMPLOYEES:					
FULL TIME	3.55	4.00	3.00	3.00	-25.0%
PART TIME	0.25	0.00	0.00	0.00	0.0%
TOTAL	3.80	4.00	3.00	3.00	-25.0%

SIGNIFICANT CHANGES:

The Public Utilities Division shows an overall decrease of 37.9% due to 50% of salary and benefits for the Utilities Director position and the Project Coordinator positions transferred to Administration Building budget in General Fund.

WATER & SEWER SERVICES

Enterprise Fund

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
STATE	$ 0	$ 0	$ 0	$ 0	0.0%
CHARGES & FEES	1,533,032	1,402,000	1,977,400	1,977,400	41.0%
MISCELLANEOUS INCOME	93,087	93,838	90,996	90,996	-3.0%
INTEREST INCOME	57	50	100	100	100.0%
TRANSFER IN	0	194,975	187,494	187,494	-3.8%
FUND BALANCE	0	901,980	198,377	198,937	-77.9%
TOTAL	$ 1,626,176	$ 2,592,843	$ 2,454,367	$ 2,454,927	-5.3%
EXPENSES:					
SALARIES & BENEFITS	$ 186,695	$ 242,963	$ 218,772	$ 218,772	-10.0%
SUPPLIES & OPERATIONS	866,114	1,199,401	1,299,050	1,299,610	8.4%
CAPITAL OUTLAY	22,667	26,150	0	0	-100.0%
TRANSFER	439,846	741,475	565,728	565,728	-23.7%
DEBT SERVICE	394,888	382,854	370,817	370,817	-3.1%
TOTAL	$ 1,910,210	$ 2,592,843	$ 2,454,367	$ 2,454,927	-5.3%
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. FY15-16 APPROVED budget includesthe 2nd of 3 transfers from Economic Development to cover the annual payments on the Hwy 58N Universal Leaf debt service. An overall decrease from FY14-15 is primarily due to a vehicle purchased and due to a transfer to fund 61 to closeout Hwy 58 Emergency Waterline Project and final transfer budgeted in FY14-15.

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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	4,245	0	0	0	0.0%
FUND BALANCE	0	0	0	0	0.0%
TOTAL	$ 4,245	$ 0	$ 0	$ 0	0.0%
EXPENSES:					
SALARIES & BENEFITS	0	0	0	0	0.0%
SUPPLIES & OPERATIONS	5,210	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	$ 5,210	$ 0	$ 0	$ 0	0.0%

SIGNIFICANT CHANGES:

This function has been moved to the General Fund included in the Planning Department for 2015-16.

SOLID WASTE DIVISION

Enterprise Fund ***1604720***

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
FEDERAL	$ 0	$ 0	$ 0	$ 0	0.0%
STATE	214,569	212,500	208,250	208,250	-2.0%
SCRAP METAL & RECYCLED OIL	32,536	61,800	57,500	57,500	-7.0%
LANDFILL TIPPING FEES	193,903	160,000	165,000	165,480	3.4%
RECYCLING FEES	2,503	0	1,200	1,200	0.0%
RURAL HOUSEHOLD FEES	1,705,602	1,689,600	2,213,000	2,213,000	31.0%
INTEREST INCOME	32,962	23,500	33,000	33,000	40.4%
FUND BALANCE	0	497,900	(105,111)	(105,111)	-121.1%
TOTAL	$ 2,182,075	$ 2,645,300	$ 2,572,839	$ 2,573,319	-2.7%
EXPENSES:					
SALARIES & BENEFITS	$ 531,247	$ 542,120	$ 580,058	$ 580,058	7.0%
SUPPLIES & OPERATIONS	1,808,666	2,023,463	1,889,777	1,890,257	-6.6%
CAPITAL OUTLAY	90,583	69,717	53,004	53,004	-24.0%
POSTCLOSURE	48,847	10,000	50,000	50,000	400.0%
TOTAL	$ 2,479,343	$ 2,645,300	$ 2,572,839	$ 2,573,319	-2.7%
EMPLOYEES:					
FULL TIME	3.50	2.50	2.50	2.50	0.0%
PART TIME	19.20	20.00	20.00	20.00	0.0%
TOTAL	22.70	22.50	22.50	22.50	0.0%

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 is increasing to $125. The Solid Waste Division budget reflects a decrease of 2.7% due to retiring contracted employee in Operations moving to actual salary and benefits and decreased costs for electronics recycling due to usisng a new contractor. Postclosure increased by $40,000.

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INTERNAL SERVICE FUND — *Summary*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	$ 6,179,575	$ 6,217,000	$ 6,419,000	$ 6,419,000	3.2%
INTEREST INCOME	1,350	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	80,000	295,000	295,000	268.8%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 6,180,925	$ 6,297,000	$ 6,714,000	$ 6,714,000	6.6%
EXPENSES:					
CLAIMS COSTS	$ 5,866,340	$ 6,257,000	$ 6,474,000	$ 6,474,000	3.5%
TO GENERAL FUND	0	0	200,000	200,000	100.0%
RESERVE	0	40,000	40,000	40,000	0.0%
TOTAL	$ 5,866,340	$ 6,297,000	$ 6,714,000	$ 6,714,000	6.6%

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 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	$ 5,712,852	$ 5,707,000	$ 5,959,000	$ 5,959,000	4.4%
INTEREST INCOME	786	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	0	0	160,000	160,000	100.0%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 5,713,638	$ 5,707,000	$ 6,119,000	$ 6,119,000	7.2%
EXPENSES:					
CLAIMS/ADMIN/WELLNESS	$ 5,242,403	$ 5,707,000	$ 5,919,000	$ 5,919,000	3.7%
TO GENERAL FUND	0	0	200,000	200,000	100.0%
RESERVE	0	0	0	0	0.0%
TOTAL	$ 5,242,403	$ 5,707,000	$ 6,119,000	$ 6,119,000	7.2%

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 2015-16. There is a 2.0% increase in insurance premiums.

WORKERS COMPENSATION — *Fund 085*

	ACTUAL 2013-2014	BUDGET 2014-2015	REQUESTED 2015-2016	APPROVED 2015-2016	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	$ 466,723	$ 510,000	$ 460,000	$ 460,000	-9.8%
INTEREST INCOME	564	0	0	0	0.0%
FUND BALANCE	0	80,000	135,000	135,000	68.8%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	$ 467,287	$ 590,000	$ 595,000	$ 595,000	0.8%
EXPENSES:					
CLAIMS & ADMINISTRATIVE COSTS	$ 623,937	$ 550,000	$ 555,000	$ 555,000	0.9%
RESERVE	0	40,000	40,000	40,000	0.0%
TOTAL	$ 623,937	$ 590,000	$ 595,000	$ 595,000	0.8%

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.

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