

Nash County North Carolina



2016-17 Annual Budget

July 1, 2016 – June 30, 2017

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NASH COUNTY

BOARD OF COMMISSIONERS

FRED BELFIELD, JR.
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ROBBIE B. DAVIS
BILLY MORGAN
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LOU M. RICHARDSON
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May 16, 2016

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 2016-2017 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 FY 2016-2017 General Fund are \$91,158,969 compared to the original FY 2015-2016 General Fund budget of \$91,789,878.

The FY 2016-2017 budget, as proposed, is based on a \$0.67 tax rate, the same as FY 2015-2016. This represents the seventh 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 \$91,158,969, which represents a .69% decrease over this year's original budget, and a 4.17% 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 27% of the general fund expenditures by the fiscal year's end. As noted in the June 30, 2015 audited financial statements, the unassigned fund balance as a percent of expenditures was 27.38%.

In preparation of the 2017 revaluation and the anticipated decrease in property values, the General Fund budgeted expenditures reflect a decrease from the FY 2015-2016 approved budget. The average expenditure increase over the past three fiscal years has been approximately 2.43%. If the recommended budget continued this trend, the recommended budget would reflect a total of \$94,020,372, an increase of \$2,230,494 however; this recommended budget reflects a decrease of (\$630,909) under the FY 2015-2016 budget.

County revenues, excluding fund balance appropriated, are estimated to increase from \$87,679,253 to \$88,379,062 an increase of \$699,809, due primarily to increased ad valorem values and estimated increased sales tax collections. Revenue categories are described in more depth in the narrative beginning on page iii and in the Budget Summaries that follow. Additional highlights of the budget are below.

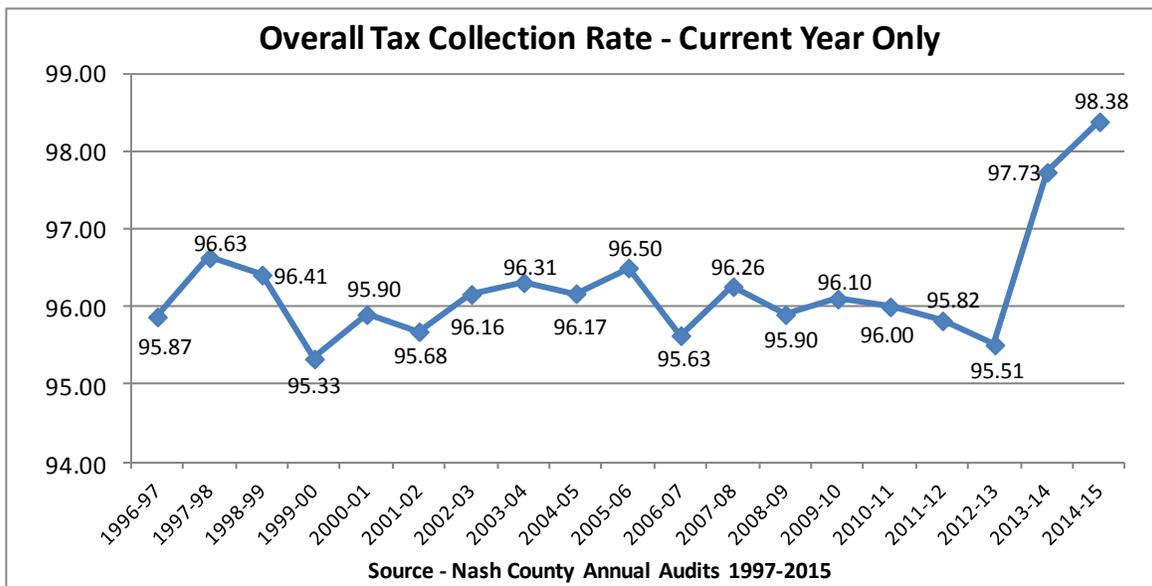
Highlights of the proposed FY 2016-2017 budget include:

- Total Ad Valorem tax revenues reflect a .8% or \$409,500 increase over the prior year budget due primarily to estimated increase in tax values for public service utilities and motor vehicles.
- Additional \$1,110,000 estimated collections in sales tax revenues over current year budget based on positive economic forecasts and FY 2015-2016 collection trends to date.
- Department of Social Services and Health Department revenues are estimated to decrease (\$120,758) and (\$235,961), respectively due to decrease in anticipated pass through amounts and decreased grant funding.
- Other revenues and transfers decreased from prior year approximately (\$430,000) due to conservative budgeting for funding availability for miscellaneous revenue and transfer of funds related to employee contribution of health insurance.
- Implementation of the second phase of the modified salary study from FY2015 (including Department of Social Services and Health Department). The implementation of the salary changes represent the same process as the first phase notwithstanding the personnel policy adopted January 1, 2016. The second phase impacted approximately 42 employees with a net impact of approximately \$40,350.
- The state required retirement rate for local governments increased by .25% for both General employees and Law Enforcement Officers, a net increase of approximately \$70,000.
- A 1.5% across the board Cost of Living Adjustment, a net increase of approximately \$456,000, effective July 1 for all county employees.

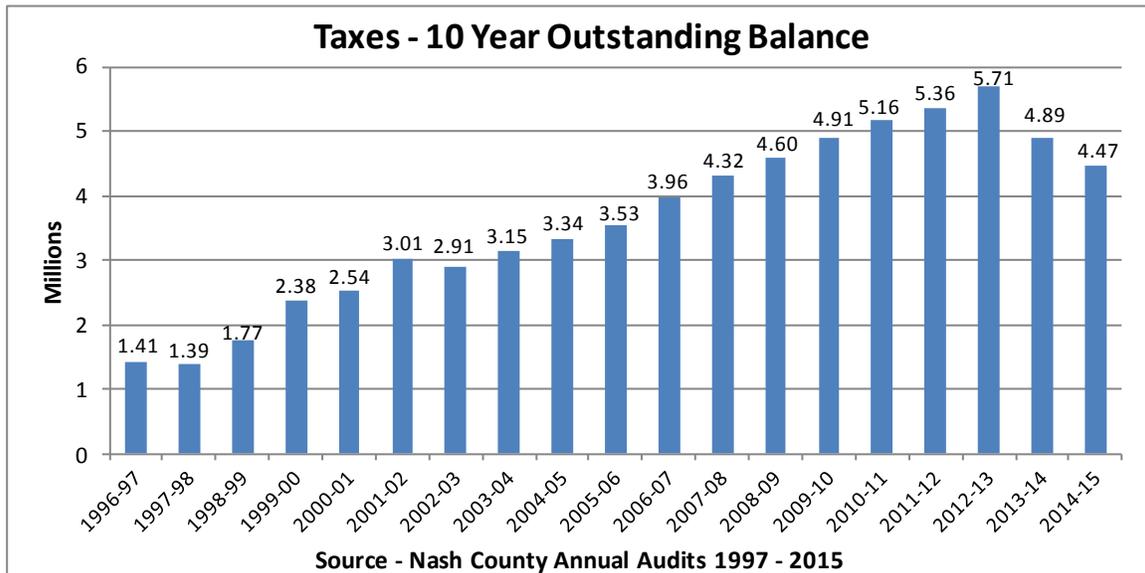
- Increased Health Insurance costs of 4% for both County and dependents, approximately \$200,000 increase over prior year. The increase is due to the increased utilization of health care benefits but is less than trending for utilization. To mitigate the increase, the County plans to implement Teledoc services with an annual cost of approximately \$35,000 to be paid from the Health Insurance Fund as well as use of the Insurance Reserves to offset the anticipated increase in cost. The County’s Self Insured reserve is healthy due to favorable claims in prior years. There are no coverage changes. The \$15 per month per employee contribution towards medical insurance costs continues in the upcoming year.
- Economic Development Incentives are budgeted at \$401,300, an increase of \$69,925 over FY 2015-16 budget based on current agreements with Hospira and Carolina Innovative Food Ingredients, Inc. (CIFI).
- Increase in Veterans Services operations of \$14,235 based on the Boards decision to establish a full-time Veterans Services Department in Nash County with one full-time and one part-time employee effective July 1, 2016.
- Increase of \$300,000 for Nash Rocky Mount School Current Operating for the additional one-half percentage point for classroom teacher supplement.

General Fund Revenue Overview

1. Property Tax Collections – According to the FY 2014-2015 Nash County audit, the overall tax collection rate in Nash County was 98.38%. The collection rate for real and personal property was 98.18%, and the collection rate for motor vehicles was 99.98%. For purposes of estimating next year’s property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles.



The Tax Office is committed to maintaining its high tax collection rate during future years, and will continue to 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 2016-2017 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 2016 tax year valuation estimate provided by the Tax Administrator provides for a total valuation for FY 2016-2017 of \$7,142,000,000, a .55% increase over the current year valuation. At 100% collection, each penny of the tax rate assessed will produce \$714,200.

The total taxable valuation for real and personal property and public utilities less exclusions within Nash County is estimated at \$6,390,000,000. At 100% collection, each penny of the property tax rate assessed will produce \$639,000. When multiplied by a collection rate of 97.5% each penny of the tax rate should generate \$623,022. With the proposed tax rate of \$0.67 per \$100.00 valuation, the FY 2016-2017 anticipated revenues for real and personal properties and utilities are estimated at \$41,742,500.

The total valuation for motor vehicles within Nash County is estimated at \$752,000,000. At 100% collection, each penny of the tax rate assessed will produce \$75,200. When multiplied by a collection rate of 97.5%, each penny of the tax rate assessed should generate \$73,313. With the proposed tax rate of \$.67 per \$100 valuation, the anticipated revenues for motor vehicles are estimated at \$4,912,000.

The FY 2016-2017 budget anticipates the collection of \$46,654,500 in ad valorem tax revenues from real and personal property, public utilities, and motor vehicles. This amount represents 51.2% of Total General Fund revenue.

The FY 2016-2017 budget also anticipates the collection of \$750,000 in prior years' delinquent real and personal property and motor vehicles taxes, 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 \$47,709,500. This amount represents 52.3% of Total General Fund Revenues.

3. Sales Tax - Nash County anticipates collecting \$5,882,800 in FY 2016-2017 from the local 1-cent Article 39 sales tax. The County General Fund also anticipates collecting a total of \$2,620,520 from the ½ cent Article 40 sales tax and 1,497,440 from the ½ cent Article 42 sales tax. In addition the County collects thirty (30) percent of Article 40 sales tax and sixty (60) percent of the Article 42 sales tax, with anticipated collections of \$1,123,080 and \$2,246,160, respectively. These funds are restricted by statute to be used for school capital projects and school capital expenses.

The total amount of sales tax revenue anticipated in the General Fund budget is \$13,370,000. This amount represents 14.7% of Total General Fund Revenues. As noted above, \$3,369,240 is restricted and will be used towards school capital outlay and school debt. The unrestricted sales tax accruing to the County is anticipated to be \$10,000,760.

4. Human Services - Department of Social Services - The FY 2016-2017 budget anticipates \$10,767,643 from state revenues for administration and program costs, 11.8% of Total General Fund Revenues.

5. Human Services - Health Department – Revenues in support of Public Health operations including fees in sales and services for FY 2016-2017 are estimated at \$6,388,433, 7% of Total General Fund Revenues.

6. Sales and Services – The FY 2016-2017 budget anticipates \$4,533,700 (excluding health department operations of \$251,120), 5% of Total General Fund Revenues. Anticipated EMS collections of \$3,625,000 and EMS Medicaid settlement collections of \$500,000 totaling \$4,125,000 or 4.5% of Total General Fund Revenues make up the majority of these revenues.

7. Other Revenue – The FY 2016-2017 budget includes Other Restricted revenues of \$1,793,090, Lottery funds - \$1,336,000, Permits and Fees - \$978,400, Investment Earnings - \$140,000, Other taxes of \$583,000 and Other Revenues and transfers - \$779,296 which totals \$5,609,786, 6.2% of Total General Fund Revenues.

8. Fund Balance Appropriated – The FY 2016-2017 budget appropriates a total of \$2,779,907 in fund balance, compared to prior year fund balance appropriation of \$4,110,625, a decrease of \$1,330,718 or 32.3%. The FY 2016-2017 fund balance includes the following amounts: Balancing factor - \$1,800,000, \$13,894 – Supplemental PEG Reserves, \$242,842 – Health Reserves, and \$723,151 – 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 2016-2017 budget includes funds for General Government Operations at a total of \$8,957,431. This function provides for all administrative county operational costs.

2. Public Safety – The FY 2016-2017 budget includes \$21,234,500 for Public Safety operations which covers Law Enforcement, Emergency Services and Animal Control.

3. Transportation – The FY 2016-2017 budget includes \$149,532 for transportation operations. This function provides appropriations for Rural Transportation Planning Operations and the Rocky-Mount Wilson Airport.

4. Economic and Physical Development – For Economic and Physical Development, \$2,190,357 is included in the FY 2016-2017 budget. This function provides for Planning and Inspections, Cooperative Extension and Soil and Water services and Economic Development funding for Carolina Gateway Partnership, in the amount of \$309,463, County inducements, currently with Hospira, Inc. estimated in the amount of \$341,300 and CIFI in the amount \$60,000, \$52,500 OneNC pass-through funding for Nutkao, Inc. as well as \$14,000 included for funding the Highway 495/44/17 initiative.

5. Human Services - Health Department - Included in the FY 2016-2017 budget is \$9,748,401 for Public Health operations. County funding and Health department reserves are \$3,117,106 and \$242,862, respectively. The FY 2016-2017 County funding includes an increase of \$45,545 over FY 2015-2016 original budget.

6. Human Services - Department of Social Services – The FY 2016-2017 budget for Social Services totals \$15,833,671. County funding for DSS for the FY 2016-2017 is \$5,066,028, an increase over FY 2015-2016 original budget of \$50,168. The State has advised local government DSS offices to anticipate a phase out of pass-through funding for Child Care Services, however, due to programmatic delays this is not reflected in the FY2016-2017 Recommended Budget. This change may be significant in overall expenditures but it will not have an impact on local funding due to its pass-through nature.

7. Other Human Services – This function includes Mental Health, grant-funded programs through the 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 2016-2017 budget includes \$1,927,167 for these services.

8. Cultural & Recreation – This function includes funding for local Libraries and Parks and Recreation which has \$1,563,903 in the FY 2016-2017 budget. No additional funding was budgeted for libraries in FY 2016-2017.

9. Education – The FY 2016-2017 budget includes \$24,367,151 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 \$20,321,161 includes an increase of \$300,000 over FY 2015-2016, or an additional one-half percent increase in the classroom teacher supplement and capital outlay is budgeted at the same level as FY 2015-2016, \$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.

Total Debt Service for NRMS for FY 2016-2017 is \$3,021,702. Lottery funds of \$936,000 are budgeted for debt service for Rocky Mount High School included in the 2010 Limited Obligation Bond and restricted sales tax from article 40 and 42 totaling \$2,085,702 cover the debt service for NRMS. The remaining estimated restricted sales tax of \$1,283,538 is used for funding a portion of the capital outlay budgeted for FY 2016-2017 for NRMS.

Nash Community College (NCC) is funded at \$2,000,000 for Current Expense; this is the same level of funding as FY 2015-2016 which included additional funding of \$355,000 for the new Continuing Education and Public Facilities building. Capital outlay is funded at \$250,000.

Debt service for NCC included in the recommended budget is \$858,571 for FY 2016-2017, which includes \$742,770 for the Continuing Education and Public Facilities Building and \$115,801 for the Science and Technology Center.

10. Debt Service – This function includes annual debt service and lease purchase payments. Included in the FY 2016-2017 budget is \$5,031,856. This is a decrease of \$543,385. The decrease is primarily due to a decrease in lease payments of \$267,320 considering FY 2015-2016 included the final payments for the 2013 ambulance remount lease, laptop computers and the server project. Other debt service decrease of \$267,065 was due to the payoff of the Nash Central High School debt in FY 2015-2016; however this was offset by scheduled debt service increases for the 2010 Limited Obligation Bond.

11. Contingency and Transfers – The FY 2016-2017 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 Utility Funds and the Fire Districts Fund are briefly mentioned here. Other funds are shown in the Budget Summary.

The County's Utilities – Water/Sewer Fund and Solid Waste Fund operate as enterprise funds with no tax contributions. Each fund is supported by user fees. The solid waste program is composed of two elements, the C&D landfill and our convenience sites, both of which had been operating at a deficit in prior years. With the increase of the rural household fees from \$96 to \$125 in the FY 2015-2016, the C& D Landfill is expected to be self supporting for the foreseeable future. No rate increases are recommended for Public Utilities- Water/Sewer or Solid Waste fees for FY2016-2017.

The county levies a tax in eighteen (18) fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts Fund. One fire district is requesting a rate change for FY 2016-2017. Green Hornet (Bailey) District is requesting a 2 cent increase from \$.05 to \$.07. Further explanation of the increase 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, The Nashville Graphic and the Spring Hope Enterprise. 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.

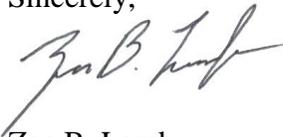
No earlier than ten days after May 16, 2016, the date of the formal budget presentation, and by July 1, 2016, the Nash County Board of Commissioners must adopt a budget ordinance making appropriations, estimating revenues and levying taxes for FY 2016-2017.

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

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Zee B. Lamb". The signature is fluid and cursive, with the first name "Zee" being the most prominent.

Zee B. Lamb
Nash County Manager

NORTH CAROLINA
ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2016-2017

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, 2016, and ending June 30, 2017, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

| | |
|----------------------------|----------------------|
| Ad Valorem Taxes | |
| Current Year | \$ 41,742,500 |
| DMV Motor Vehicle Taxes | 4,912,000 |
| Interest on Current Year | 350,000 |
| Prior Years Taxes | 750,000 |
| Refunds and Over/Short | (20,000) |
| Refunds DMV and Over/Short | (25,000) |
| Total Ad Valorem Taxes | <u>\$ 47,709,500</u> |

Other Taxes

| | |
|---------------------------------------|----------------------|
| Sales Taxes | |
| One Cent Local Option | 5,882,800 |
| Unrestricted 1/2 Cent Sales Tax | 2,620,520 |
| Restricted 1/2 Cent Sales Tax | 1,123,080 |
| Unrestricted Add'l 1/2 Cent Sales Tax | 1,497,440 |
| Restricted Add'l 1/2 Cent Sales Tax | 2,246,160 |
| Article 44 1/4 Cent Sales Tax | 0 |
| Rental Vehicle Tax | 65,000 |
| Real Property Excise Tax | 200,000 |
| Privilege Licenses | 3,000 |
| Total Other Taxes | <u>\$ 13,638,000</u> |

Unrestricted Intergovernmental Revenues

| | |
|--------------------------------------|-------------------|
| Beer and Wine Taxes | \$ 195,000 |
| ABC Mixed Beverage Tax | 36,000 |
| Video Programming | 84,000 |
| Total Unrestricted Intergovernmental | <u>\$ 315,000</u> |

Restricted Intergovernmental Revenues

| | |
|----------------------------------------|---------------------|
| General Government | |
| Lottery Funds | \$ 1,336,000 |
| Facilities Fees | 82,000 |
| Municipal Elections | 0 |
| Safe Roads Act | 8,000 |
| RTPO County Matches | 15,630 |
| Soil Conservation Reimbursement | 26,000 |
| Soil State Match | 3,600 |
| Coop Events | 0 |
| Coop PC's | 0 |
| Senior Center Donation | 1,500 |
| NC DOT | 81,340 |
| School Resource Officers Reimbursement | 337,903 |
| PEG Video Programming | 65,000 |
| OncNC Grant - Nutkao | 52,500 |
| Total General Government | <u>\$ 2,009,473</u> |

Health Department

| | |
|-------------------------|---------------------|
| Federal and State Aid | \$ 1,877,967 |
| Medicare and Medicaid | 4,259,346 |
| Local Fees | 251,120 |
| Total Health Department | <u>\$ 6,388,433</u> |

| | |
|-----------------------------------------|----------------------|
| Social Services Department | |
| Federal and State Administration/Aid | \$ 9,487,450 |
| Title IV-D Federal Aid | 1,240,133 |
| Local Fees | 40,060 |
| Total Social Services Department | <u>\$ 10,767,643</u> |
| Juvenile Justice | \$ 240,814 |
| Home Care Community Block Grant (HCCBG) | \$ 747,406 |
| Library Grants | 131,397 |
| Total Restricted Intergovernmental | <u>\$ 20,285,166</u> |
| Permits and Fees | |
| Building Permits | \$ 315,000 |
| Planning Fees | 12,000 |
| Cell Tower | 6,000 |
| Stormwater Permit | 4,000 |
| Register of Deeds Fees | 330,000 |
| ROD Auto Funds Payback | 17,500 |
| Marriage Licenses | 13,500 |
| Football Program | 14,000 |
| Basketball Program | 10,000 |
| Soccer Program | 20,000 |
| Baseball Program | 18,000 |
| Cheerleading Program | 1,400 |
| Facility Rental Fees | 6,000 |
| Tournament | 9,000 |
| Sheriff Fees | 110,000 |
| Gun Permits | 55,000 |
| Occupancy Tax Collection Fee | 22,000 |
| Animal Control Fees | 15,000 |
| Total Permits and Fees | <u>\$ 978,400</u> |
| Sales and Services | |
| Officers Fees | \$ 16,000 |
| Jail Fees | 80,000 |
| Misdemeanant Confinement | 45,000 |
| Court Processing Fee | 210,000 |
| Sr Center Program Receipt | 15,000 |
| Meals-Haliwa Saponi | 24,000 |
| Recreation Special Event | 8,500 |
| Radio Tower Lease | 7,200 |
| Sponsorship Team Uniforms | 2,000 |
| Concession | 1,000 |
| Ambulance Cost Settlement | 500,000 |
| Ambulance Fees | 3,625,000 |
| Total Sales and Services | <u>\$ 4,533,700</u> |
| Investment Earnings | \$ 140,000 |
| Miscellaneous Revenue | |
| ABC Distribution | \$ 340,000 |
| Sheriff Canteen Services | 35,361 |
| Seed-Crop | 1,700 |
| Rent Cell Tower | 14,688 |
| Rent Farmers Market | 7,000 |

| | |
|-------------------------------|----------------|
| Nash General Hospital | 100,000 |
| Rent Farm | 28,275 |
| Rent Ag Center | 28,000 |
| Town Recreation Contributions | 9,500 |
| CGP - HOSPIRA | 50,000 |
| TDA - Economic Development | 75,000 |
| Mid Atlantic Warehouse | 66,672 |
| Miscellaneous Income | 600 |
| Code Red | 22,500 |
| | <u>779,296</u> |
| | \$ 779,296 |

TOTAL GENERAL FUND REVENUES \$ 88,379,062

| | |
|---------------------------------|------------------|
| Fund Balance Appropriated | |
| Health Reserves | 242,862 |
| Capital Items | 723,151 |
| Reserve Supplemental PEG Grant | 13,894 |
| Fund Balance Appropriated | 1,800,000 |
| Total Fund Balance Appropriated | <u>2,779,907</u> |
| | \$ 2,779,907 |

GENERAL FUND REVENUES AND OTHER SOURCES \$ 91,158,969

EXPENDITURES:

| | |
|----------------------------------|------------------|
| General Government | |
| Governing Body | \$ 118,111 |
| Administration | 629,059 |
| Finance | 550,016 |
| Human Resources | 301,156 |
| Tax | 1,711,491 |
| Legal | 160,000 |
| Court Facilities | 186,560 |
| Administration Operations | 865,526 |
| Election Operations | 273,739 |
| Election Costs | 168,670 |
| Register of Deeds | 339,602 |
| Management Information Services | 668,272 |
| Technology | 811,797 |
| IT PEG Supplemental Grant | 77,070 |
| Public Buildings | 466,090 |
| County Capital Improvements | 328,947 |
| Parks & Rec Facility Maintenance | 132,438 |
| Non-Departmental Costs | 1,168,887 |
| Total General Government | <u>8,957,431</u> |
| | \$ 8,957,431 |

| | |
|--------------------------------|-------------------|
| Public Safety | |
| Sheriff | \$ 5,804,317 |
| Court Security | 933,873 |
| SRO's Nash Rocky Mount Schools | 337,903 |
| Jail | 4,272,374 |
| Court E.M.P.A.C.T. | 96,933 |
| Emergency Communications | 1,682,557 |
| Fire & Rescue Services | 235,660 |
| Forestry | 107,828 |
| Medical Examiner | 70,000 |
| Emergency Services | 633,268 |
| Emergency Medical Services | 6,687,500 |
| Animal Control | 372,287 |
| Total Public Safety | <u>21,234,500</u> |
| | \$ 21,234,500 |

| | |
|-----------------------------------------|---------------------|
| Economic and Physical Development | |
| Airport | \$ 47,857 |
| Rural Trans Planning Org | 101,675 |
| Planning | 333,192 |
| Inspections | 356,785 |
| Economic Development | 802,263 |
| Cooperative Extension Service | 330,158 |
| Soil and Water Conservation | 367,959 |
| Total Economic and Physical Development | <u>\$ 2,339,889</u> |

Human Services

| | |
|--------------------------------------|---------------------|
| Health Department | |
| General Health | \$ 1,962,130 |
| Bioterrorism Program | 37,415 |
| Comm Care of Eastern NC | 184,923 |
| Family Planning | 958,519 |
| Home Health | 2,265,669 |
| Community Alternatives Program (CAP) | 249,387 |
| CC4C/PCM | 275,000 |
| OB Case Management | 292,808 |
| NAP SACC | 0 |
| Immunization Action Plan | 32,803 |
| AIDS | 95,500 |
| Tuberculosis | 158,204 |
| CDC Tuberculosis | 0 |
| Triple P | 115,000 |
| Community Transformation | 0 |
| Project Connect State | 0 |
| Lead Grant | 22,742 |
| Women, Infant, and Child (WIC) | 539,301 |
| Healthy Start Baby Love Plus | 115,524 |
| Breast and Cervical Cancer | 60,090 |
| Komen Breast Cancer | 0 |
| Child Health | 612,237 |
| Maternal Health | 696,512 |
| Health Promotion | 82,490 |
| Environmental Health | 799,186 |
| Diabetic Care | 1,750 |
| Communicable Disease | 191,211 |
| Total Health Department | <u>\$ 9,748,401</u> |

| | |
|-----------------------------------------|------------|
| Juvenile Justice | \$ 287,466 |
| Mental Health | \$ 342,860 |
| Home Care Community Block Grant (HCCBG) | \$ 766,115 |

| | |
|----------------------------------|----------------------|
| Social Services Department | |
| General 1571 | \$ 9,686,417 |
| Title IV-D 1571 | 1,246,920 |
| Work First 1571 | 524,029 |
| Social Services Other | 4,353,555 |
| DSS County Only Participation | 22,750 |
| Total Social Services Department | <u>\$ 15,833,671</u> |

| | |
|----------------------------|----------------------|
| Other Human Services | |
| Veterans Service | \$ 72,035 |
| Local Human Services | 194,575 |
| Aging Center | 264,116 |
| Total Other Human Services | <u>\$ 530,726</u> |
| Total Human Services | <u>\$ 27,509,239</u> |

| | |
|----------------|---------------------|
| Cultural | |
| Libraries | \$ 1,059,838 |
| Recreation | 504,065 |
| Total Cultural | <u>\$ 1,563,903</u> |

| | |
|------------------------------------------------|----------------------|
| Public Education | \$ 24,367,151 |
| Lease Purchases | \$ 494,126 |
| Debt Service | \$ 4,537,730 |
| Contingency | \$ 40,000 |
| TOTAL GENERAL FUND EXPENDITURES | <u>\$ 91,043,969</u> |
| Other Uses | |
| Transfers to Other Funds | \$ 115,000 |
| TOTAL GENERAL FUND EXPENDITURES AND OTHER USES | <u>\$ 91,158,969</u> |

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

| | |
|---------------------------------|---------------------|
| Emergency Telephone System Fund | |
| Revenues | \$ 435,684 |
| Fund Balance Appropriated | 27,907 |
| | <u>\$ 463,591</u> |
| Expenditures | <u>\$ 463,591</u> |
| Controlled Substance Fund | |
| Revenues | \$ 27,500 |
| Fund Balance Appropriated | 38,500 |
| | <u>\$ 66,000</u> |
| Expenditures | <u>\$ 66,000</u> |
| Federal Asset Forfeiture Fund | |
| Revenues | \$ 15,000 |
| Fund Balance Appropriated | 97,843 |
| | <u>\$ 112,843</u> |
| Expenditures | <u>\$ 112,843</u> |
| Rural Operating Assist | |
| Revenues | \$ 173,021 |
| | <u>\$ 173,021</u> |
| Expenditures | <u>\$ 173,021</u> |
| Revaluation Fund: | |
| Transfer From Other Fund | \$ 115,000 |
| Fund Balance Appropriated | 320,063 |
| | <u>\$ 435,063</u> |
| Expenditures | <u>\$ 435,063</u> |
| Fire Districts Fund: | |
| Revenues | |
| Ad Valorem Tax | \$ 3,080,396 |
| Fund Balance Appropriated | 96,787 |
| | <u>\$ 3,177,183</u> |
| Expenditures | <u>\$ 3,177,183</u> |
| Economic Development Fund: | |
| Fund Balance Appropriated | <u>\$ 180,012</u> |
| Expenditures | <u>\$ 180,012</u> |
| Tourism Fund: | |
| Revenues | <u>\$ 470,000</u> |
| Expenditures | <u>\$ 470,000</u> |

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

| | |
|---------------------------------------------|---------------------|
| Employee Medical / Dental Insurance Fund: | |
| Revenues | |
| Premiums | \$ 6,086,678 |
| Fund Balance Appropriated | 609,710 |
| | <u>\$ 6,696,388</u> |
| Expenditures | |
| Claims | \$ 6,077,131 |
| Wellness Program Costs | 224,938 |
| Admin Fees | 394,319 |
| | <u>\$ 6,696,388</u> |
| Workers Compensation Internal Service Fund: | |
| Revenues | |
| Premiums | \$ 302,450 |
| Fund Balance Appropriated | 162,550 |
| | <u>\$ 465,000</u> |
| Expenditures | |
| Workers Compensation Operating Expenses | 240,000 |
| Excess Insurance/Admin | 225,000 |
| | <u>\$ 465,000</u> |

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

| | |
|-------------------------------------------------|-----------------------|
| Utilities Fund: Water/Sewer | |
| Revenues | |
| Water & Sewer Division | \$ 2,193,568 |
| Fund Balance Appropriated | 478,674 |
| | <u>\$ 2,672,242</u> |
| Expenditures | |
| Public Utilities Department | \$ 242,051 |
| Water & Sewer Division | 1,436,070 |
| Debt Service | 358,779 |
| Transfer to Central Nash Water Sewer District | 635,342 |
| | <u>\$ 2,672,242</u> |
| Utilities Fund: Solid Waste | |
| Revenues | |
| Solid Waste Disposal Division | \$ 2,710,349 |
| Expenditures | |
| Solid Waste Disposal Division | \$ 2,710,349 |
| TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4 | |
| | <u>\$ 108,780,661</u> |

Section 5. The total 2016-2017 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2016, and provides authority to complete the transactions. Funds not expended at June 30, 2016 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, Courthouse/Sheriff Project, Southern Nash Senior Center Project and the Middlesex Corporate Park Shell Building Project]

Section 6. The following taxes are hereby levied for the fiscal year 2016-2017. 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, 2016, 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 \$7,142,000,000 and an estimated collection rate of 97.50%.

Section 7. The following special fire district taxes are hereby levied for the fiscal year 2016-2017 as authorized by G. S. 69-25.4:

| AREA | ESTIMATED VALUATION | TAX RATE | TAX LEVY |
|----------------------------|------------------------|-------------|-------------|
| Stanhope Fire District | \$ 84,112,391 | \$0.0750 | \$ 63,084 |
| Stony Creek Fire District | \$ 15,995,696 | \$0.0700 | \$ 11,197 |
| Green Hornet Fire District | \$ 222,519,619 | \$0.0700 | \$ 155,764 |
| Harrison Fire District | \$ 152,011,976 | \$0.1000 | \$ 152,012 |
| Ferrells Fire District | \$ 138,554,546 | \$0.1336 | \$ 185,109 |
| N. S. Gulley Fire District | \$ 363,065,954 | \$0.1200 | \$ 435,679 |
| Silver Lake Fire District | \$ 10,791,939 | \$0.0900 | \$ 9,713 |
| Sims Fire District | \$ 17,088,419 | \$0.0464 | \$ 7,929 |
| Tri-County Fire District | \$ 96,843,350 | \$0.1000 | \$ 96,843 |
| Salem Fire District | \$ 132,849,602 | \$0.1200 | \$ 159,420 |
| West Mount Fire District | \$ 335,661,704 | \$0.1000 | \$ 335,662 |
| Coopers Fire District | \$ 331,593,690 | \$0.0850 | \$ 281,855 |
| Castalia Fire District | \$ 155,280,785 | \$0.0735 | \$ 114,131 |
| Spring Hope Fire District | \$ 248,369,730 | \$0.0900 | \$ 223,533 |
| Middlesex Fire District | \$ 174,848,441 | \$0.0800 | \$ 139,879 |
| Whitakers Fire District | \$ 258,826,333 | \$0.0750 | \$ 194,120 |
| Red Oak Fire District | \$ 529,562,603 | \$0.0700 | \$ 370,694 |
| Momeyer Fire District | \$ 179,715,072 | \$0.0800 | \$ 143,772 |

Section 8: There is hereby levied for the fiscal year 2016-2017 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 2016-2017 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 2016-2017, 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 2016-2017, 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 2016-2017, 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 2016-2017, 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 2016-2017, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied during the fiscal year 2016-2017, 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 2016-2017, 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 | |
| | (1 st Unit) \$55.00 |
| | (ea. addl.) \$35.00 |
| c. Mechanical Replacement | |
| | (1 st 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 |
| Approved After Hours Inspection (Min. 2 Hr.) | \$50.00 / Hour (Per Inspector) |

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

| | |
|----------------------------------------------|--------------------------------|
| 1 Manufactured Housing*** | |
| a. HUD Labeled Homes | \$50.00 |
| b. Modular Home On/Off Frame**** | \$200.00 |
| 2. Trade Work (each contractor) | |
| a. Electrical | \$50.00 per job** |
| b. Mechanical | \$50.00 per job** |
| c. Plumbing | \$50.00 per job** |
| Re-Inspection Fee | \$75.00 |
| Failure to Obtain Permit | \$150.00 |
| Approved After Hours Inspection (Min. 2 Hr.) | \$50.00 / Hour (Per Inspector) |

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

Note:
 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 |
| Approved After Hours Inspection (Min. 2 Hr.) | \$50.00 / Hour (Per Inspector) |

V. Commercial Miscellaneous Trade Permit Fees

1. Building*

| | |
|-----------------------------------------------|----------|
| a. Misc. | \$55.00 |
| b. Moving of Building*** | \$55.00 |
| c. Swimming Pool | \$60.00 |
| d. Sign w/footing | \$55.00 |
| e. Demolition | \$ - |
| f. Towers** (communication, radio, & TV) | \$100.00 |
| g. Modular Unit (ie. classroom, office, etc.) | \$185.00 |

2. Electrical

| | |
|---------------------------------------|------------------------|
| a. Misc. Permit | \$55.00 |
| b. Service Change 400 amperes or less | \$60.00 |
| Over 400 amperes | \$75.00 |
| c. Standby Generator | \$100.00 |
| d. Photovoltaic System | \$5.00 per panel ***** |

3. Mechanical

| | |
|------------------------------------------------|--------------|
| a. Misc. Permit | \$55.00 |
| b. New Unit Installation with or without ducts | |
| (1 st Unit) | \$65.00 |
| (ea. addl.) | \$45.00 |
| c. Mechanical Replacement | |
| (1 st Unit) | \$60.00 |
| (ea. addl.) | \$35.00 |
| d. Gas Piping | \$55.00 |
| e. Commercial Exhaust System | \$35.00 each |
| f. Boiler (over 200k and up) | \$65.00 each |
| g. Unit Heater | \$30.00 each |
| h. Coolers (Refrigeration) | \$35.00 each |

| | |
|----------------------|-----------------------------------|
| 4. Plumbing | |
| a. Misc. Permit | \$55.00 |
| b. Water Heater | \$55.00 |
| c. Gas Piping | \$55.00 |
| d. Plumbing Fixtures | \$15.00 each |
| e. Fire Sprinklers | \$1.40 per head |
| 5. Plans Review*** | \$10.00 per trade |
| 6. Re-review fee | 1/2 of original fee (per re-view) |

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

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

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

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

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

| | |
|----------------------------------------------|--------------------------------|
| Minimum Permit Fee | \$55.00 |
| Re-Inspection Fee | \$75.00 |
| Failure to Obtain Permit | \$150.00 |
| 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 within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Mommyer, 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 Rezoning Application* | \$245* |
| 5. Conditional Use Permit Application* | \$245* |
| 6. Land Development Plan Text or Map Application | \$200 |
| 7. Special Use Permit Application | \$200* |
| 8. Variance Application | \$100 |
| 9. UDO Text Amendment | \$200 |
| 10. Change of Use Permit | \$100 |
| 11. Street Closing Petition | \$450 |
| 12. Road Name Change | \$150 + \$50 / intersection |
| 13. Wireless Communications Review | |
| a. New Facility/Substantial Modification | \$3,500 |
| b. Collocation/Eligible Facilities | \$1,000 |
| 14. Site Plan Review (new nonresidential sites) | \$50 |

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

*If Approved, document recording fees are required per ROD fee schedule

VIII. Stormwater Fees

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 1. Stormwater Review Base Fee* | \$35 |
| (Review Of Nutrients & Peak Flow Coverage and/or Exemption) | |
| 2. Pre-Post Peak Flow Calculations** (no BPM review) | \$250 |
| 3. Engineer Review – Per Development | \$1,500 |
| (Base Review includes final construction inspection) | |
| 4. Additional Engineer Reviews** | \$350 min |
| (Up to total stormwater review cost) | |
| 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 additional notice to developers for estimating costs. | |
| 7. Stormwater Document Recording Fees** | per ROD fee schedule |
| Explanation: Actual cost to record approved documents (stormwater permits, conservation easements, etc.) | |

*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 2016-2017, Public Utilities fees as follows:

I. Public Utility Fees

| | |
|-------------------------------------------------|-------------------------------------|
| 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. | +\$5.10/1,000 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*

| | | |
|----------|----------------------|-------------------------------|
| 3/4" Tap | \$800 | Irrigation Split Tap \$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,
- * at the prevailing fees thereafter.

2. Residential and Commercial - 1" Taps

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

VI. Meter Fees

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

| | | |
|---------------|--|----------------------|
| Water | | |
| 3/4" Meter | | \$250 |
| 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 \$10,000 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 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 may execute lease of personal property for more than 12 months if the annual expense is less than \$50,000 and within budgeted departmental appropriations.
- g. 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, 2016

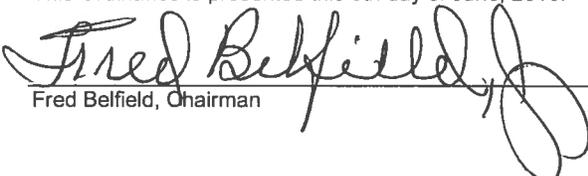
Funds appropriated in the FY2015-2016 Budget and encumbered on June 30, 2016 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

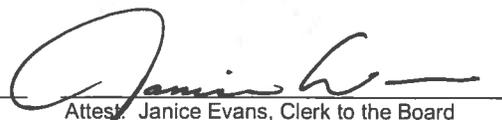
Section 21: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 22: Copies of the 2016-2017 Budget as provided herein remain 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, 2016 and ending June 30, 2017 was adopted by the Nash County Board of Commissioners in a public hearing held on June 6, 2016 on the proposed 2016-2017 Budget in accordance with North Carolina General Statutes.

This Ordinance is presented this 6th day of June, 2016.


Fred Belfield, Chairman


Attest: Janice Evans, Clerk to the Board

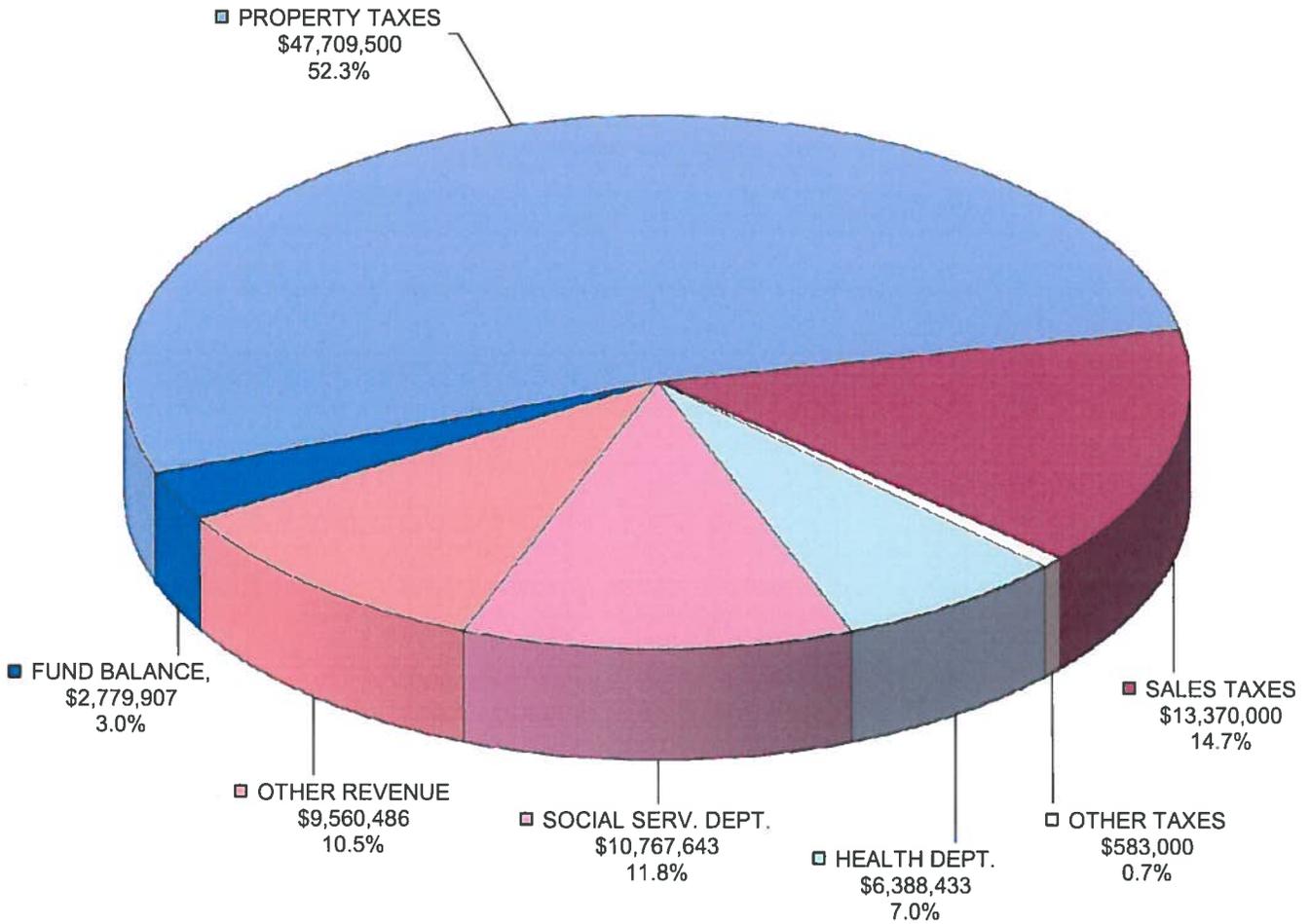
NASH COUNTY, NORTH CAROLINA

REVENUES

| FUND | SUMMARY | | | | |
|-------------------------------|-----------------------|-----------------------|--------------------------------|-----------------------|--------------|
| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED BUDGET 2015-2016 | APPROVED 2016-2017 | CHG |
| GENERAL FUND: | | | | | |
| PROPERTY TAXES | \$ 48,901,989 | \$ 47,300,000 | \$ 47,300,000 | \$ 47,709,500 | 0.9% |
| SALES TAXES | 12,641,148 | 12,260,000 | 12,260,000 | 13,370,000 | 9.1% |
| OTHER TAXES | 635,984 | 635,000 | 640,000 | 583,000 | -8.2% |
| HEALTH DEPARTMENT | 6,699,546 | 6,624,394 | 6,704,718 | 6,388,433 | -3.6% |
| SOCIAL SERVICES DEPARTMENT | 10,823,285 | 10,888,401 | 10,992,942 | 10,767,643 | -1.1% |
| OTHER REVENUE | 9,639,184 | 9,971,458 | 11,724,225 | 9,560,486 | -4.1% |
| FUND BALANCE | 0 | 4,110,625 | 5,509,083 | 2,779,907 | -32.4% |
| | \$ 89,341,136 | \$ 91,789,878 | \$ 95,130,968 | \$ 91,158,969 | -0.7% |
| TRANSFERS IN | 144,222 | 0 | 0 | 0 | |
| OTHER FINANCING SOURCES | 4,159,000 | 0 | 0 | 0 | 0.0% |
| | \$ 93,644,358 | \$ 91,789,878 | \$ 95,130,968 | \$ 91,158,969 | -0.7% |
| OTHER FUNDS: | | | | | |
| STORMWATER MAINTENANCE FUI | \$ 7,509 | \$ 0 | \$ 0 | 0 | 0.0% |
| ECONOMIC DEVELOPMENT | 681,330 | 187,494 | 2,004,744 | 180,012 | 0.0% |
| EMERGENCY TELEPHONE SYS FUND | 477,060 | 439,703 | 478,703 | 463,591 | 5.4% |
| CONTROLLED SUBSTANCE FUND | 32,227 | 44,000 | 69,000 | 41,000 | -6.8% |
| FEDERAL ASSET FORFEITURE FUND | 53,059 | 141,585 | 151,585 | 102,843 | -27.4% |
| RURAL OPERATING ASSISTANCE | 161,172 | 161,130 | 173,021 | 173,021 | 7.4% |
| REVALUATION FUND | 115,409 | 423,580 | 423,580 | 435,063 | 2.7% |
| FIRE DISTRICTS FUND | 2,932,661 | 2,982,780 | 2,982,780 | 3,177,183 | 6.5% |
| TOURISM FUND | 456,767 | 470,000 | 470,000 | 470,000 | 0.0% |
| UTILITIES FUND | 4,108,936 | 5,228,421 | 5,769,207 | 5,382,591 | 2.9% |
| INTERNAL SERVICE FUND | 6,137,798 | 6,714,000 | 7,120,000 | 7,161,388 | 6.7% |
| | \$ 108,808,286 | \$ 108,582,571 | \$ 114,773,588 | \$ 108,745,661 | 0.2% |
| EMPLOYEES: | | | | | |
| FULL TIME | 627.03 | 633.32 | 634.20 | 633.59 | 0.0% |
| PART TIME | 45.56 | 47.23 | 48.36 | 49.18 | 4.1% |
| | 672.59 | 680.55 | 682.56 | 682.77 | 0.3% |

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

REVENUES BY SOURCE
2016-2017 BUDGET



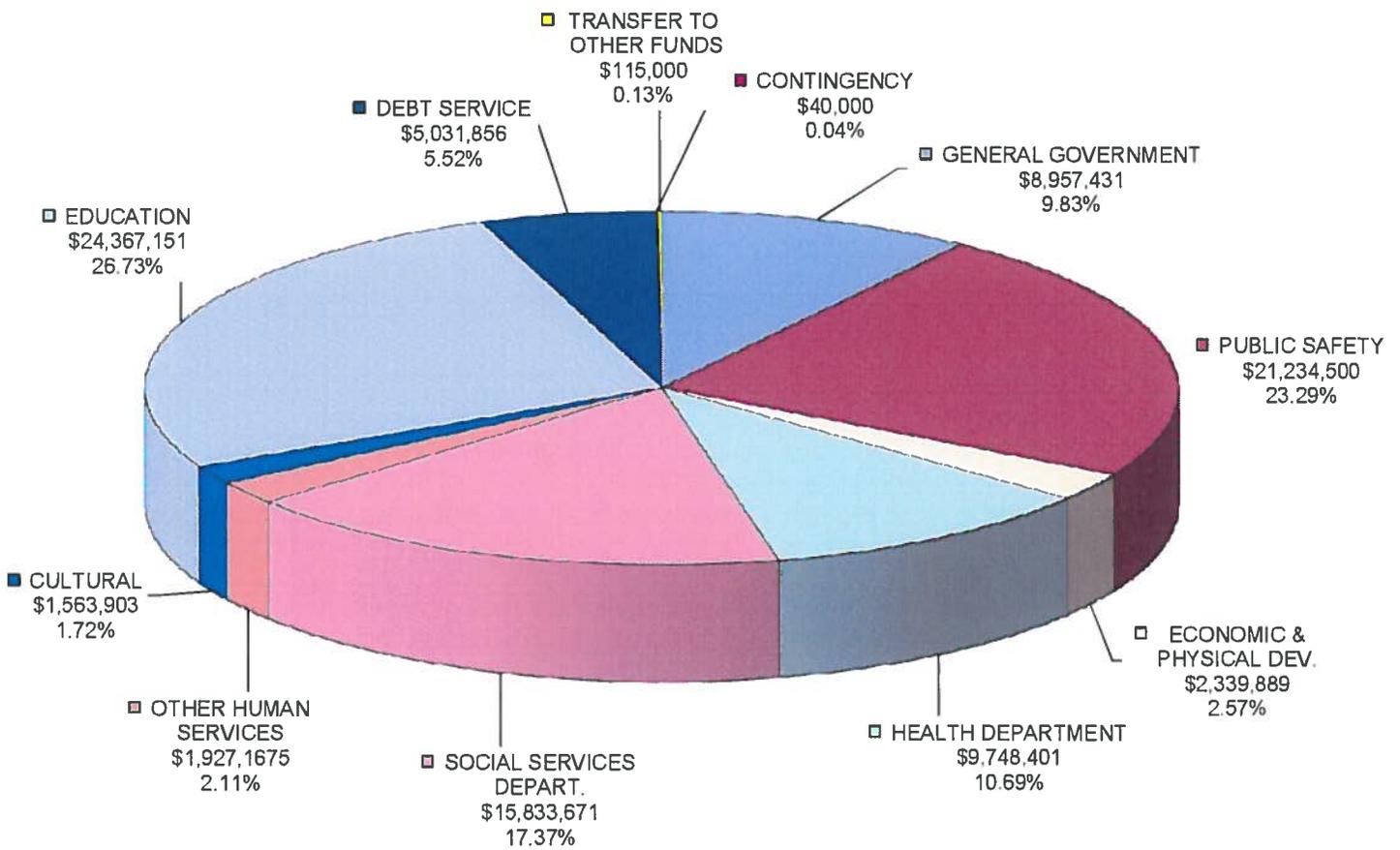
NASH COUNTY, NORTH CAROLINA

EXPENSES

| FUND | SUMMARY | | | | |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------------------|-------------------------------|--------------|
| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED BUDGET 2015-2016 | APPROVED 2016-2017 | CHG |
| GENERAL FUND: | | | | | |
| GENERAL GOVERNMENT | \$ 8,103,291 | \$ 9,440,569 | \$ 10,214,048 | \$ 8,957,431 | -5.1% |
| PUBLIC SAFETY | 20,124,871 | 20,700,866 | 21,686,381 | 21,234,500 | 2.6% |
| ECONOMIC & PHYSICAL DEV. | 1,976,599 | 2,244,631 | 2,544,671 | 2,339,889 | 4.2% |
| HEALTH DEPARTMENT | 8,922,565 | 9,909,695 | 10,047,161 | 9,748,401 | -1.6% |
| SOCIAL SERVICES DEPARTMENT | 15,218,627 | 15,904,261 | 16,094,538 | 15,833,671 | -0.4% |
| OTHER HUMAN SERVICES | 1,932,925 | 2,032,885 | 1,946,728 | 1,927,167 | -5.2% |
| CULTURAL | 1,616,347 | 1,524,579 | 1,567,522 | 1,563,903 | 2.6% |
| EDUCATION | 23,269,689 | 24,302,151 | 24,649,678 | 24,367,151 | 0.3% |
| DEBT SERVICE | 9,284,148 | 5,575,241 | 5,575,241 | 5,031,856 | -9.7% |
| CONTINGENCY | 0 | 40,000 | 40,000 | 40,000 | 0.0% |
| | \$ 90,449,062 | \$ 91,674,878 | \$ 94,365,968 | \$ 91,043,969 | -0.7% |
| TRANSFER TO OTHER FUNDS | 2,416,179 | 115,000 | 765,000 | 115,000 | 0.0% |
| TOTAL GENERAL FUND | \$ 92,865,241 | \$ 91,789,878 | \$ 95,130,968 | \$ 91,158,969 | -0.7% |
| OTHER FUNDS: | | | | | |
| STORMWATER MAINTENANCE FUND | \$ 0 | \$ 0 | \$ 0 | 0 | 0.0% |
| ECONOMIC DEVELOPMENT FUND | 623,758 | 187,494 | 2,004,744 | 180,012 | 0.0% |
| EMERGENCY TELEPHONE SYS FUND | 404,139 | 439,703 | 478,703 | 463,591 | 5.4% |
| CONTROLLED SUBSTANCE FUND | 134,298 | 44,000 | 69,000 | 41,000 | -6.8% |
| FEDERAL ASSET FORFEITURE FUND | 123,078 | 141,585 | 151,585 | 102,843 | -27.4% |
| RURAL OPERATING ASSISTANCE | 161,130 | 161,130 | 173,021 | 173,021 | 7.4% |
| REVALUATION FUND | 205,714 | 423,580 | 423,580 | 435,063 | 2.7% |
| FIRE DISTRICTS FUND | 2,852,620 | 2,982,780 | 2,982,780 | 3,177,183 | 6.5% |
| TOURISM FUND | 498,497 | 470,000 | 470,000 | 470,000 | 0.0% |
| UTILITIES FUND | 4,920,757 | 5,228,421 | 5,769,207 | 5,382,591 | 2.9% |
| INTERNAL SERVICE FUND | 5,528,472 | 6,714,000 | 7,120,000 | 7,161,388 | 6.7% |
| TOTAL ALL FUNDS | \$ 108,317,704 | \$ 108,582,571 | \$ 114,773,588 | \$ 108,745,661 | 0.2% |

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

EXPENDITURES BY FUNCTION
2016-2017 BUDGET



NASH COUNTY, NORTH CAROLINA

2016-2017 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

| <u>FIRE DISTRICT</u> | <u>APPROVED TAX RATE 2015-2016</u> | <u>APPROVED TAX RATE 2016-2017</u> | <u>INCREASE</u> |
|----------------------|--------------------------------------------|--------------------------------------------|-----------------|
| Stanhope | 0.075 | 0.075 | 0.0000 |
| Stony Creek | 0.070 | 0.070 | 0.0000 |
| Green Hornet | 0.050 | 0.070 | 0.0200 * |
| Harrison | 0.100 | 0.100 | 0.0000 |
| Ferrells | 0.1336 | 0.1336 | 0.0000 |
| N. S. Gulley | 0.1200 | 0.1200 | 0.0000 |
| Silver Lake | 0.090 | 0.090 | 0.0000 |
| Sims | 0.0464 | 0.0464 | 0.0000 |
| Tri-County | 0.100 | 0.100 | 0.0000 |
| Salem | 0.120 | 0.120 | 0.0000 |
| West Mount | 0.100 | 0.100 | 0.0000 |
| Coopers | 0.085 | 0.085 | 0.0000 |
| Castalia | 0.0735 | 0.0735 | 0.0000 |
| Spring Hope | 0.090 | 0.090 | 0.0000 |
| Middlesex | 0.080 | 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 2016-2017

GENERAL GOVERNMENT*General Fund Summary*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 85,258 | 40,000 | 40,000 | 65,000 | 62.5% |
| LOCAL | 0 | 55,000 | 55,000 | 0 | -100.0% |
| CHARGES & FEES | 455,087 | 479,500 | 486,158 | 471,000 | -1.8% |
| GENERAL FUND | 0 | 8,866,069 | 9,632,890 | 8,421,431 | -5.0% |
| TOTAL | \$ 540,345 | 9,440,569 | 10,214,048 | 8,957,431 | -5.1% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|-------------------|------------------|--------------|
| SALARIES & BENEFITS | \$ 4,517,047 | 4,962,051 | 4,994,326 | 5,088,437 | 2.5% |
| PROFESSIONAL SERVICES | 146,412 | 145,000 | 170,000 | 160,000 | 10.3% |
| SUPPLIES & OPERATIONS | 2,878,518 | 3,669,341 | 3,634,734 | 3,060,770 | -16.6% |
| CAPITAL OUTLAY | 503,979 | 604,177 | 1,354,988 | 588,224 | -2.6% |
| CONTRACTS & GRANTS | 57,335 | 60,000 | 60,000 | 60,000 | 0.0% |
| TOTAL | \$ 8,103,291 | 9,440,569 | 10,214,048 | 8,957,431 | -5.1% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 59.00 | 62.00 | 62.00 | 62.00 | 0.0% |
| PART TIME | 1.18 | 3.03 | 3.03 | 3.03 | 0.0% |
| TOTAL | 60.18 | 65.03 | 65.03 | 65.03 | 0.0% |

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 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 118,186 | 118,186 | 118,111 | -0.1% |
| TOTAL | \$ 0 | 118,186 | 118,186 | 118,111 | -0.1% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 68,192 | 69,234 | 69,234 | 70,271 | 1.5% |
| SUPPLIES & OPERATIONS | 93,746 | 48,952 | 48,952 | 47,840 | -2.3% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 161,938 | 118,186 | 118,186 | 118,111 | -0.1% |

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners. The FY14-15 actual supplies and operations included a one-time funding of \$60,000 for a School Performance Study. The FY16-17 Recommended Budget for salaries and benefits increased due to a 1.5% COLA budgeted for all County employees.

ADMINISTRATION

General Fund 0104120

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 613,012 | 613,012 | 629,059 | 2.6% |
| TOTAL | \$ 0 | 613,012 | 613,012 | 629,059 | 2.6% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 541,099 | 566,119 | 566,119 | 589,974 | 4.2% |
| SUPPLIES & OPERATIONS | 38,592 | 46,893 | 46,893 | 39,085 | -16.7% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 579,691 | 613,012 | 613,012 | 629,059 | 2.6% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |
| PART TIME | 0.48 | 0.48 | 0.48 | 0.48 | 0.0% |
| TOTAL | 4.48 | 4.48 | 4.48 | 4.48 | 0.0% |

SIGNIFICANT CHANGES:

The Administration budget includes the County Manager's office and other related costs. The FY16-17 Recommended budget for salaries and benefits increased primarily due to the implementation of the FY2015 Pay Study.

FINANCE

General Fund 0104130

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 508,678 | 508,678 | 550,016 | 8.1% |
| TOTAL | \$ 0 | 508,678 | 508,678 | 550,016 | 8.1% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 474,388 | 483,173 | 483,173 | 529,976 | 9.7% |
| SUPPLIES & OPERATIONS | 15,116 | 25,505 | 25,505 | 20,040 | -21.4% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 489,504 | 508,678 | 508,678 | 550,016 | 8.1% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 6.00 | 7.00 | 7.00 | 7.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 6.00 | 7.00 | 7.00 | 7.00 | 0.0% |

SIGNIFICANT CHANGES:

The FY16-17 Recommended budget for salaries and benefits increased as a result of implementation of the FY2015 Pay Study and a full year of new Accounting Tech position filled March 2016.

HUMAN RESOURCES

General Fund 0104135

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 293,934 | 296,434 | 301,156 | 2.5% |
| TOTAL | \$ 0 | 293,934 | 296,434 | 301,156 | 2.5% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 272,498 | 280,984 | 283,484 | 290,956 | 3.5% |
| SUPPLIES & OPERATIONS | 36,660 | 12,950 | 12,950 | 10,200 | -21.2% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 309,158 | 293,934 | 296,434 | 301,156 | 2.5% |

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:

The FY16-17 Recommended budget for salaries and benefits increased due to implementation of the FY2015 Pay Study.

TAX*General Fund 0104140*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 1,669,905 | 1,690,580 | 1,711,491 | 2.5% |
| TOTAL | \$ 0 | 1,669,905 | 1,690,580 | 1,711,491 | 2.5% |

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 1,241,737 | 1,276,397 | 1,297,072 | 1,334,231 | 4.5% |
| SUPPLIES & OPERATIONS | 375,740 | 393,508 | 393,508 | 377,260 | -4.1% |
| CAPITAL OUTLAY | 21,898 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,639,375 | 1,669,905 | 1,690,580 | 1,711,491 | 2.5% |

| | | | | | |
|-------------------|--------------|--------------|--------------|--------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 20.00 | 20.00 | 20.00 | 20.00 | 0.0% |
| PART TIME | 0.70 | 0.70 | 0.70 | 0.70 | 0.0% |
| TOTAL | 20.70 | 20.70 | 20.70 | 20.70 | 0.0% |

SIGNIFICANT CHANGES:

FY16-17 Recommended budget for salaries and benefits increased due to the implementation of the FY2015 Pay Study and estimated vacation payout for retiree.

LEGAL SERVICES

General Fund 0104150

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 170,000 | 160,000 | 10.3% |
| TOTAL | \$ 0 | 145,000 | 170,000 | 160,000 | 10.3% |
| EXPENSES: | | | | | |
| PROFESSIONAL SERVICES | \$ 146,412 | 145,000 | 170,000 | 160,000 | 10.3% |
| SUPPLIES & OPERATIONS | 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 146,412 | 145,000 | 170,000 | 160,000 | 10.3% |

SIGNIFICANT CHANGES:

The Legal Services budget includes the cost of the County Attorney and County litigation and legal costs. The budget for 2016-17 increased based on upcoming projects and historical trends.

COURT FACILITIES

General Fund 0104160

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| COURT FACILITY FEES | 81,787 | 85,000 | 85,000 | 82,000 | -3.5% |
| GENERAL FUND | 0 | 132,587 | 142,087 | 104,560 | -21.1% |
| TOTAL | \$ 81,787 | 217,587 | 227,087 | 186,560 | -14.3% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 0 | 2,400 | 2,400 | 0 | -100.0% |
| SUPPLIES & OPERATIONS | 183,035 | 190,587 | 191,727 | 186,560 | -2.1% |
| CAPITAL OUTLAY | 32,430 | 24,600 | 32,960 | 0 | -100.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 215,465 | 217,587 | 227,087 | 186,560 | -14.3% |

SIGNIFICANT CHANGES:

The Court Facilities budget is used to maintain buildings, equipment and operating supplies for State Court or other Justice Court facilities. The FY16-17 Recommended budget for salaries and benefits is zero as a result of Jury Commission funds only being budgeted every other year. Capital outlay in the FY16-17 Recommended budget decreased from FY2015-16 due to a security system upgrade in the Courthouse in FY15-16. (card reader system)

ADMINISTRATION BUILDING

General Fund 0104165

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 896,629 | 913,093 | 865,526 | -3.5% |
| TOTAL | \$ 0 | 896,629 | 913,093 | 865,526 | -3.5% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 415,392 | 529,179 | 529,179 | 554,206 | 4.7% |
| SUPPLIES & OPERATIONS | 251,549 | 317,450 | 319,720 | 292,320 | -7.9% |
| CAPITAL OUTLAY | 57,071 | 50,000 | 64,194 | 19,000 | -62.0% |
| TOTAL | \$ 724,012 | 896,629 | 913,093 | 865,526 | -3.5% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 8.00 | 9.00 | 9.00 | 9.00 | 0.0% |
| PART TIME | 0.00 | 0.90 | 0.90 | 0.90 | 0.0% |
| TOTAL | 8.00 | 9.90 | 9.90 | 9.90 | 0.0% |

SIGNIFICANT CHANGES:

The FY16-17 Recommended budget for salaries and benefits variance is due primarily to the implementation of the FY2015 Pay Study. Salaries and benefits increased in FY15-16 due to the transfer of 50% of the Utilities Director and 50% of the Utilities Project Coordinator salaries reclassified to Admin Building from Water and Sewer Utility fund. The decrease in operations and capital outlay is due primarily to decreases in utility cost projections and decreased building improvements budgeted for FY2017.

ELECTION OPERATIONS

General Fund 0104170

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| LOCAL | 0 | 55,000 | 55,000 | 0 | -100.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 221,546 | 222,746 | 273,739 | 23.6% |
| TOTAL | \$ 0 | 276,546 | 277,746 | 273,739 | -1.0% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 180,148 | 189,596 | 190,796 | 198,039 | 4.5% |
| SUPPLIES & OPERATIONS | 84,387 | 86,950 | 86,950 | 75,700 | -12.9% |
| CAPITAL OUTLAY | 4,750 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 269,285 | 276,546 | 277,746 | 273,739 | -1.0% |

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:

FY16-17 Recommended budget for salaries and benefits increased due to implementation of the FY2015 Pay Study. The decrease in supplies is due to purchase of E-poll laptops computers in FY15-16 not budgeted in FY2017.

ELECTION COSTS

General Fund 0104171

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 344,570 | 344,570 | 168,670 | -51.0% |
| TOTAL | \$ 0 | 344,570 | 344,570 | 168,670 | -51.0% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|---------------|
| SALARIES & BENEFITS | \$ 60,630 | 166,320 | 166,320 | 88,870 | -46.6% |
| SUPPLIES & OPERATIONS | 82,727 | 178,250 | 178,250 | 79,800 | -55.2% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 143,357 | 344,570 | 344,570 | 168,670 | -51.0% |

SIGNIFICANT CHANGES:

This department is set-up to track election costs. The decrease in the FY16-17 Recommended budget is due to fewer elections being held with only the Presidential Election in FY 2017. Supplies and operations budget decreased from FY15-16 due to decrease in the number of elections for FY16-17. Service contracts decreased for voting machine maintenance and equipment supply due to purchase of 44 2D Barcode Scanners in FY15-16.

REGISTER OF DEEDS

General Fund 0104180

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 343,690 | 363,500 | 370,158 | 361,000 | -0.7% |
| GENERAL FUND | 0 | (62,420) | (51,720) | (21,398) | -65.7% |
| TOTAL | \$ 343,690 | 301,080 | 318,438 | 339,602 | 12.8% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 250,276 | 257,759 | 265,659 | 276,348 | 7.2% |
| SUPPLIES & OPERATIONS | 41,054 | 43,321 | 52,779 | 63,254 | 46.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 291,330 | 301,080 | 318,438 | 339,602 | 12.8% |

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 FY16-17 Recommended budget for salaries and benefits increased due to the implementation of the FY2015 Pay Study. The increase in supplies and operations is due to use of Automation Funds of \$17,500 in FY 2017. (offset by revenue from the automation reserve)

MANAGEMENT INFORMATION SERVICES

General Fund 0104210

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 670,063 | 670,063 | 668,272 | -0.3% |
| TOTAL | \$ 0 | 670,063 | 670,063 | 668,272 | -0.3% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 605,554 | 618,743 | 618,743 | 629,522 | 1.7% |
| SUPPLIES & OPERATIONS | 28,970 | 51,320 | 51,320 | 38,750 | -24.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 634,524 | 670,063 | 670,063 | 668,272 | -0.3% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 8.10 | 8.10 | 8.10 | 8.10 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 8.10 | 8.10 | 8.10 | 8.10 | 0.0% |

SIGNIFICANT CHANGES:

FY16-17 Recommended budget for salaries and benefits shows a reduction due to position vacancies with new hires at lower starting rate of pay offset by implementation of the FY15-16 Pay Study.

TECHNOLOGY

General Fund 0104211

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 761,665 | 1,169,359 | 811,797 | 6.6% |
| TOTAL | \$ 0 | 761,665 | 1,169,359 | 811,797 | 6.6% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|------------------|----------------|-------------|
| SUPPLIES & OPERATIONS | 516,538 | 630,565 | 630,365 | 679,245 | 7.7% |
| CAPITAL OUTLAY | 59,333 | 71,100 | 478,994 | 72,552 | 2.0% |
| CONTRACTS & GRANTS | 57,335 | 60,000 | 60,000 | 60,000 | 0.0% |
| TOTAL | \$ 633,206 | 761,665 | 1,169,359 | 811,797 | 6.6% |

SIGNIFICANT CHANGES:

The FY16-17 Recommended budget increased 6.8% due primarily to \$22,000 for UPS battery backups for Administration Building and the Disaster Recovery Site and approximately \$30,000 for software maintenance and service maintenance contracts in order for the Offsite Remote network to be set-up properly and compliant with software licensing agreements. The amended budget for FY2015-16 includes the budget for the VOIP system offset by revenue of other financing sources.

IT PEG SUPPLEMENTAL GRANT

General Fund 0104212

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 85,258 | 40,000 | 40,000 | 65,000 | 62.5% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 59,107 | 59,107 | 12,070 | -79.6% |
| TOTAL | \$ 85,258 | 99,107 | 99,107 | 77,070 | -22.2% |

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|---------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 44,399 | 57,807 | 57,807 | 53,015 | -8.3% |
| SUPPLIES & OPERATIONS | 4,436 | 19,300 | 19,300 | 15,330 | -20.6% |
| CAPITAL OUTLAY | 8,265 | 22,000 | 22,000 | 8,725 | -60.3% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 57,100 | 99,107 | 99,107 | 77,070 | -22.2% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 0.90 | 0.90 | 0.90 | 0.90 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 0.90 | 0.90 | 0.90 | 0.90 | 0.0% |

SIGNIFICANT CHANGES:

This department was established to track restricted Public Educational and Government Access Channel (PEG) grant funds. The decrease in FY16-17 salaries and benefits is due to employee turnover. The reduction in capital outlay is due to \$13,000 in computer equipment purchases during FY2015-16 not budgeted in FY2016-17.

PUBLIC BUILDINGS

General Fund 0104260

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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) | 29,610 | 31,000 | 31,000 | 28,000 | -9.7% |
| GENERAL FUND | 0 | 528,390 | 592,079 | 438,090 | -17.1% |
| TOTAL | \$ 29,610 | 559,390 | 623,079 | 466,090 | -16.7% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|---------------|
| SALARIES & BENEFITS | \$ 11,053 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 359,201 | 326,390 | 339,390 | 314,090 | -3.8% |
| CAPITAL OUTLAY | 209,645 | 233,000 | 283,689 | 152,000 | -34.8% |
| TOTAL | \$ 579,899 | 559,390 | 623,079 | 466,090 | -16.7% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PART TIME | 0.30 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 0.30 | 0.00 | 0.00 | 0.00 | 0.0% |

SIGNIFICANT CHANGES:

The Public Buildings budget includes costs associated with County Buildings, the Agricultural Building and the Probation Office. The decrease in capital outlay is due to variance in funding available for recommended projects in FY2017.

COUNTY CAPITAL IMPROVEMENTS

General Fund 0104261

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 203,477 | 473,151 | 328,947 | 61.7% |
| TOTAL | \$ 0 | 203,477 | 473,151 | 328,947 | 61.7% |
| EXPENSES: | | | | | |
| SUPPLIES & OPERATIONS | \$ 15,300 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 110,587 | 203,477 | 473,151 | 328,947 | 61.7% |
| TOTAL | \$ 125,887 | 203,477 | 473,151 | 328,947 | 61.7% |

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 budget is \$53,000 for planned update for the Spring Hope Parks and Rec bathrooms and Castalia Parks Phase 1 completion for consession/bathrooms, \$72,000 for upgrade for 3 microwave communication links and \$18,000 for a rotary mower. Amended budget includes additional funding for Farmers Market Doors (\$143,813) and an animal control vehicle (\$26,000), funding for purchase of Narcotics Building (\$75,000) and reappropriation of funds for FY2015 Animal Control vehicle ordered but not received and paid until FY2016 (\$26,000). FY2017 Recommended budget includes \$50,000 for 2nd and 3rd payments for Tax Parcel software and \$270,000 for HVAC projects and boiler projects.

PARKS & RECREATION FACILITIES MAINT.

General Fund 0104263

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 115,424 | 115,424 | 132,438 | 14.7% |
| TOTAL | \$ 0 | 115,424 | 115,424 | 132,438 | 14.7% |

EXPENSES:

| | | | | | |
|-----------------------|-------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 0 | 63,340 | 63,340 | 72,029 | 13.7% |
| SUPPLIES & OPERATIONS | 0 | 52,084 | 52,084 | 53,409 | 2.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 7,000 | 100.0% |
| TOTAL | \$ 0 | 115,424 | 115,424 | 132,438 | 14.7% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 0.00 | 1.00 | 1.00 | 1.00 | 0.0% |
| PART TIME | 0.00 | 0.95 | 0.95 | 0.95 | 0.0% |
| TOTAL | 0.00 | 1.95 | 1.95 | 1.95 | 0.0% |

SIGNIFICANT CHANGES:

Funds for Parks and Recreation Facilities Maintenance separated in FY15-16 from the regular Parks and Recreation budget. The increase in FY2016-17 is due to the implementation of the FY2015-16 Pay Study. Capital increased by \$7,000 for purchase of a 72" mower.

NON-DEPARTMENTAL COSTS

General Fund 0104290

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 1,646,316 | 1,586,041 | 1,168,887 | -29.0% |
| TOTAL | \$ 0 | 1,646,316 | 1,586,041 | 1,168,887 | -29.0% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|---------------|
| SALARIES & BENEFITS | \$ 351,681 | 401,000 | 401,000 | 401,000 | 0.0% |
| SUPPLIES & OPERATIONS | 751,467 | 1,245,316 | 1,185,041 | 767,887 | -38.3% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,103,148 | 1,646,316 | 1,586,041 | 1,168,887 | -29.0% |

SIGNIFICANT CHANGES:

Non-Departmental costs include various county-wide costs not specific to particular departments. The FY16-17 Recommended budget decreased primarily due to \$350,000 budgeted for implementation of FY2015 Pay Study in FY 2015-16 within the respective departments for FY16-17 budget and approximately \$100,000 decreased from insurance and bonds based on revision in quoted costs.



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

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 135,889 | 53,000 | 216,175 | 53,000 | 0.0% |
| LOCAL | 540,172 | 496,407 | 532,182 | 497,652 | 0.3% |
| CHARGES & FEES | 4,510,243 | 4,517,000 | 4,517,000 | 4,531,000 | 0.3% |
| GENERAL FUND | 0 | 15,634,459 | 16,421,024 | 16,152,848 | 3.3% |
| TOTAL | \$ 5,186,304 | 20,700,866 | 21,686,381 | 21,234,500 | 2.6% |

EXPENSES:

| | | | | | |
|-----------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| SALARIES & BENEFITS | \$ 15,171,404 | 15,906,293 | 16,085,321 | 16,571,382 | 4.2% |
| SUPPLIES & OPERATIONS | 3,674,852 | 3,948,835 | 4,068,333 | 3,957,929 | 0.2% |
| CAPITAL OUTLAY | 802,546 | 431,328 | 1,014,487 | 285,201 | -33.9% |
| CONTRACTS & GRANTS | 476,069 | 414,410 | 518,240 | 419,988 | 1.3% |
| TOTAL | \$ 20,124,871 | 20,700,866 | 21,686,381 | 21,234,500 | 2.6% |

EMPLOYEES:

| | | | | | |
|--------------|---------------|---------------|---------------|---------------|-------------|
| FULL TIME | 253.00 | 254.00 | 255.00 | 255.00 | 0.4% |
| PART TIME | 15.20 | 15.40 | 16.05 | 16.55 | 7.5% |
| TOTAL | 268.20 | 269.40 | 271.05 | 271.55 | 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 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 8,817 | 8,000 | 33,000 | 8,000 | 0.0% |
| LOCAL | 39,710 | 0 | 35,775 | 0 | 0.0% |
| CHARGES & FEES | 382,113 | 402,000 | 402,000 | 391,000 | -2.7% |
| GENERAL FUND | 0 | 5,011,341 | 5,074,872 | 5,405,317 | 7.9% |
| TOTAL | \$ 430,640 | 5,421,341 | 5,545,647 | 5,804,317 | 7.1% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 4,141,287 | 4,119,718 | 4,150,488 | 4,527,244 | 9.9% |
| SUPPLIES & OPERATIONS | 883,228 | 969,123 | 1,034,360 | 1,027,073 | 6.0% |
| CAPITAL OUTLAY | 410,571 | 332,500 | 311,576 | 250,000 | -24.8% |
| CONTRACTS & GRANTS | 39,002 | 0 | 49,223 | 0 | 0.0% |
| TOTAL | \$ 5,474,088 | 5,421,341 | 5,545,647 | 5,804,317 | 7.1% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 66.00 | 65.00 | 67.00 | 67.00 | 3.1% |
| PART TIME | 0.00 | 0.00 | 0.15 | 0.15 | 0.0% |
| TOTAL | 66.00 | 65.00 | 67.15 | 67.15 | 3.3% |

SIGNIFICANT CHANGES:

The Sheriff's budget consists of all law enforcement and civil process operations of the Sheriff's Office. The salary and benefits increase is due primarily to the implementation of the FY15-16 Pay Study, the new Gang Task Force position added February 2016, and 1 position transferred from Court Security. In addition, LEO Severance Pay increased due to 2 eligible deputies retiring 7/1/16. Funding of \$250,000 is recommended in FY2017 based on Commissioners discussion. A decrease of \$137,099 from what was requested.

COURT SECURITY

General Fund 0104311

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 975,161 | 975,161 | 933,873 | -4.2% |
| TOTAL | \$ 0 | 975,161 | 975,161 | 933,873 | -4.2% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 726,774 | 975,161 | 975,161 | 933,873 | -4.2% |
| TOTAL | \$ 726,774 | 975,161 | 975,161 | 933,873 | -4.2% |
| EMPLOYEES: | | | | | |
| FULL TIME | 13.00 | 15.00 | 14.00 | 14.00 | -6.7% |
| PART TIME | 0.00 | 0.00 | 0.50 | 0.50 | 0.0% |
| TOTAL | 13.00 | 15.00 | 14.50 | 14.50 | -3.3% |

SIGNIFICANT CHANGES:

This is a Division of the Sheriff's office to separate the Civil positions of the County. The decrease in the FY16-17 budget is due to the transfer of one Lieutenant position from Court Security to the Sheriff budget January 2016 offset by the addition of part time salaries line item in FY15-16.

SCHOOL RESOURCE OFFICERS - NRMS

General Fund 0104318

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| LOCAL | 331,695 | 336,519 | 336,519 | 337,903 | 0.4% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 331,695 | 336,519 | 336,519 | 337,903 | 0.4% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 331,695 | 319,919 | 319,919 | 315,653 | -1.3% |
| SUPPLIES & OPERATIONS | 0 | 16,600 | 16,600 | 22,250 | 34.0% |
| TOTAL | \$ 331,695 | 336,519 | 336,519 | 337,903 | 0.4% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 6.00 | 5.00 | 5.00 | 5.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 6.00 | 5.00 | 5.00 | 5.00 | 0.0% |

SIGNIFICANT CHANGES:

Nash Rocky Mount Schools funds the School Resource Officers' Program offset by revenue. The 2016-17 salary and benefits decreased due to change in staff in SRO positions with the Sheriff's office in FY15-16. The increase in operations is to cover additional training for SRO Officers.

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 58,681 | 45,000 | 45,000 | 45,000 | 0.0% |
| LOCAL | 115,099 | 107,000 | 107,000 | 115,361 | 7.8% |
| GENERAL FUND | 0 | 4,042,251 | 4,042,251 | 4,112,013 | 1.7% |
| TOTAL | \$ 173,780 | 4,194,251 | 4,194,251 | 4,272,374 | 1.9% |

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 2,637,126 | 2,761,611 | 2,761,611 | 2,793,043 | 1.1% |
| SUPPLIES & OPERATIONS | 1,338,584 | 1,407,640 | 1,424,640 | 1,444,130 | 2.6% |
| CAPITAL OUTLAY | 43,877 | 25,000 | 8,000 | 35,201 | 40.8% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 4,019,587 | 4,194,251 | 4,194,251 | 4,272,374 | 1.9% |

| | | | | | |
|-------------------|--------------|--------------|--------------|--------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 52.00 | 52.00 | 52.00 | 52.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.50 | 0.0% |
| TOTAL | 52.00 | 52.00 | 52.00 | 52.50 | 1.0% |

SIGNIFICANT CHANGES:

The Jail decrease in salaries and benefits in FY16-17 is due to the retirement of 2 employees with replacements budgeted at the hiring grade minimum. The increase in supplies and operational budget is due to anticipated increase for uniforms, equipment supplies, building maintenance and garbage pickup. Capital Outlay includes funds recommended for a stove \$6,250, \$5,000 for Jail Tourwatch software upgrade and one vehicle \$23,951.

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 3,700 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 90,622 | 104,622 | 96,933 | 7.0% |
| TOTAL | \$ 3,700 | 90,622 | 104,622 | 96,933 | 7.0% |

| | | | | | |
|-----------------------|------------------|---------------|----------------|---------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 24,156 | 57,072 | 57,072 | 55,933 | -2.0% |
| SUPPLIES & OPERATIONS | 24,894 | 33,550 | 47,550 | 41,000 | 22.2% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 49,050 | 90,622 | 104,622 | 96,933 | 7.0% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| 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 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 increase in operational budget for FY16-17 is due to EOMP Monitoring Fees based on FY2016 trends.

EMERGENCY COMMUNICATIONS

General Fund 0104330

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| LOCAL | 52,888 | 52,888 | 52,888 | 44,388 | -16.1% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 1,480,178 | 1,508,178 | 1,638,169 | 10.7% |
| TOTAL | \$ 52,888 | 1,533,066 | 1,561,066 | 1,682,557 | 9.8% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 1,371,053 | 1,401,252 | 1,429,252 | 1,557,807 | 11.2% |
| SUPPLIES & OPERATIONS | 109,359 | 131,814 | 131,814 | 124,750 | -5.4% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,480,412 | 1,533,066 | 1,561,066 | 1,682,557 | 9.8% |

EMPLOYEES:

1 new telecommunicator position Jan 1, 2016

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 24.00 | 25.00 | 25.00 | 25.00 | 0.0% |
| PART TIME | 0.50 | 0.50 | 0.50 | 0.50 | 0.0% |
| TOTAL | 24.50 | 25.50 | 25.50 | 25.50 | 0.0% |

SIGNIFICANT CHANGES:

The FY2016-17 Recommended budget for salaries and benefits increased due to the implementation of the FY2015 Pay Study.

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

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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: | | | | | |
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 1,385 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,385 | 0 | 0 | 0 | 0.0% |

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 after FY2015.

FIRE & RESCUE SERVICES

General Fund 0104340

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 235,660 | 235,660 | 235,660 | 0.0% |
| TOTAL | \$ 0 | 235,660 | 235,660 | 235,660 | 0.0% |
| EXPENSES: | | | | | |
| FIRE SERVICES | \$ 66,150 | 67,500 | 67,500 | 67,500 | 0.0% |
| RESCUE SERVICES | 156,800 | 161,300 | 161,300 | 161,300 | 0.0% |
| VOLUNTEER FIRE PROGRAM | 6,860 | 6,860 | 6,860 | 6,860 | 0.0% |
| TOTAL | \$ 229,810 | 235,660 | 235,660 | 235,660 | 0.0% |

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget reflects annual allotments for each of the 15 volunteer fire departments and funding for Rescue Services. The Recommended budget for FY2016-17 remains unchanged.

FORESTRY*General Fund 0104345*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 107,750 | 107,750 | 107,828 | 0.1% |
| TOTAL | \$ 0 | 107,750 | 107,750 | 107,828 | 0.1% |
| EXPENSES: | | | | | |
| CONTRACTS & GRANTS | \$ 104,034 | 107,750 | 107,750 | 107,828 | 0.1% |
| TOTAL | \$ 104,034 | 107,750 | 107,750 | 107,828 | 0.1% |

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 2016-17 increased slightly due to changes in salary and benefits. The FY16-17 Recommended budget includes \$30,000 for replacement of a 2011 model truck with 85,000 miles. FY2016 Forestry Service requested budget also included \$30,000 for replacement of a 2006 model truck with 102,000 miles. According to the Forestry Service, these trucks are considered the primary piece of firefighting equipment.

MEDICAL EXAMINER

General Fund 0104360

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 50,000 | 75,000 | 70,000 | 40.0% |
| TOTAL | \$ 0 | 50,000 | 75,000 | 70,000 | 40.0% |

EXPENSES:

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|--------------|
| PROFESSIONAL SERVICES | \$ 52,500 | 50,000 | 75,000 | 70,000 | 40.0% |
| TOTAL | \$ 52,500 | 50,000 | 75,000 | 70,000 | 40.0% |

SIGNIFICANT CHANGES:

Medical Examiner expenditures for 2016-17 are based on the costs for autopsies and investigation fees. The budget is estimated based on historical costs for medical examiner and consideration that effective 10/01/2015 investigation fees increased from \$100 to \$200 and autopsy fees increased from \$1,250 to \$1,750.

EMERGENCY SERVICES

General Fund 0104370

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 68,391 | 0 | 17,917 | 0 | 0.0% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 625,958 | 655,148 | 633,268 | 1.2% |
| TOTAL | \$ 68,391 | 625,958 | 673,065 | 633,268 | 1.2% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 515,172 | 538,934 | 538,934 | 561,468 | 4.2% |
| SUPPLIES & OPERATIONS | 50,182 | 67,024 | 67,024 | 53,800 | -19.7% |
| CAPITAL OUTLAY | 21,000 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 35,973 | 20,000 | 67,107 | 18,000 | -10.0% |
| TOTAL | \$ 622,327 | 625,958 | 673,065 | 633,268 | 1.2% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 6.00 | 6.00 | 6.00 | 6.00 | 0.0% |
| PART TIME | 0.70 | 0.90 | 0.90 | 0.90 | 0.0% |
| TOTAL | 6.70 | 6.90 | 6.90 | 6.90 | 0.0% |

SIGNIFICANT CHANGES:

The FY16-17 Recommended budget for salaries and benefits increased due to the implementation of the FY2015-16 Pay Study and increase in part time hours.

EMERGENCY MEDICAL SERVICES

General Fund 0104375

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 120,258 | 0 | 0.0% |
| LOCAL | 780 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 4,111,412 | 4,100,000 | 4,100,000 | 4,125,000 | 0.6% |
| GENERAL FUND | 0 | 2,653,522 | 3,269,383 | 2,562,500 | -3.4% |
| TOTAL | \$ 4,112,192 | 6,753,522 | 7,489,641 | 6,687,500 | -1.0% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|--------------|
| SALARIES & BENEFITS | \$ 5,172,007 | 5,470,571 | 5,590,829 | 5,557,673 | 1.6% |
| SUPPLIES & OPERATIONS | 1,124,479 | 1,158,123 | 1,149,005 | 1,071,327 | -7.5% |
| CAPITAL OUTLAY | 322,000 | 73,828 | 691,307 | 0 | -100.0% |
| CONTRACTS & GRANTS | 67,250 | 51,000 | 58,500 | 58,500 | 14.7% |
| TOTAL | \$ 6,685,736 | 6,753,522 | 7,489,641 | 6,687,500 | -1.0% |

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:

The FY16-17 Recommend budget shows a decrease in operations primarily due to lower gasoline prices. No capital outlay is recommended for vehicles. Departmental requests included financing request for 3 ambulance remounts and 2 conveyescent ambulances.

ANIMAL CONTROL

General Fund 0104380

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 13,018 | 15,000 | 15,000 | 15,000 | 0.0% |
| GENERAL FUND | 0 | 362,016 | 372,999 | 357,287 | -1.3% |
| TOTAL | \$ 13,018 | 377,016 | 387,999 | 372,287 | -1.3% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 252,134 | 262,055 | 262,055 | 268,688 | 2.5% |
| SUPPLIES & OPERATIONS | 90,241 | 114,961 | 122,340 | 103,599 | -9.9% |
| CAPITAL OUTLAY | 5,098 | 0 | 3,604 | 0 | 0.0% |
| TOTAL | \$ 347,473 | 377,016 | 387,999 | 372,287 | -1.3% |
| EMPLOYEES: | | | | | |
| FULL TIME | 5.00 | 5.00 | 5.00 | 5.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 5.00 | 5.00 | 5.00 | 5.00 | 0.0% |

SIGNIFICANT CHANGES:

The Animal Control Program, which is a division of the Health Department, reflects a decrease in supplies and operations primarily due to no small equipment budgeted for FY16-17. The salaries and benefits increased due to implementation of the FY2015 Pay Study.

ECONOMIC & PHYSICAL DEVELOPMENT

General Fund Summary

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 103,836 | 127,549 | 128,543 | 110,940 | -13.0% |
| LOCAL | 99,307 | 85,600 | 87,653 | 82,000 | -4.2% |
| CHARGES & FEES | 341,450 | 361,916 | 361,916 | 408,930 | 13.0% |
| GENERAL FUND | 0 | 1,669,566 | 1,966,559 | 1,738,019 | 4.1% |
| TOTAL | \$ 544,593 | 2,244,631 | 2,544,671 | 2,339,889 | 4.2% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 1,117,375 | 1,245,579 | 1,245,579 | 1,268,789 | 1.9% |
| SUPPLIES & OPERATIONS | 211,639 | 258,275 | 270,850 | 238,280 | -7.7% |
| CAPITAL OUTLAY | 0 | 6,500 | 9,425 | 0 | -100.0% |
| CONTRACTS & GRANTS | 647,585 | 734,277 | 1,018,817 | 832,820 | 13.4% |
| TOTAL | \$ 1,976,599 | 2,244,631 | 2,544,671 | 2,339,889 | 4.2% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 22.00 | 22.00 | 22.00 | 22.00 | 0.0% |
| PART TIME | 1.50 | 1.50 | 1.50 | 1.50 | 0.0% |
| TOTAL | 23.50 | 23.50 | 23.50 | 23.50 | 0.0% |

SIGNIFICANT CHANGES:

The function of Economic and Physical Development includes the Planning Department, Cooperative Extension Service, Soil and Water Conservation Service, Rural Transportation Planning, Economic Development funding and contributions to the Rocky Mount-Wilson Airport Authority.

AIRPORT

General Fund 0104530

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 67,857 | 67,857 | 47,857 | -29.5% |
| TOTAL | \$ 0 | 67,857 | 67,857 | 47,857 | -29.5% |

EXPENSES:

| | | | | | |
|--------------------|------------------|---------------|---------------|---------------|---------------|
| CONTRACTS & GRANTS | \$ 47,857 | 67,857 | 67,857 | 47,857 | -29.5% |
| TOTAL | \$ 47,857 | 67,857 | 67,857 | 47,857 | -29.5% |

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. Funding for FY16-17 decreased from FY15-16 by \$20,000 due to the one time budgeted funding for capital outlay for matching grant funds in FY15-16.

REGIONAL TRANSPORTATION PLANNING

General Fund 0104531

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 73,884 | 97,425 | 97,425 | 81,340 | -16.5% |
| CHARGES & FEES | 20,176 | 24,536 | 24,536 | 15,630 | -36.3% |
| GENERAL FUND | 0 | (1,576) | (1,576) | 4,705 | -398.5% |
| TOTAL | \$ 94,060 | 120,385 | 120,385 | 101,675 | -15.5% |

EXPENSES:

| | | | | | |
|-----------------------|------------------|----------------|----------------|----------------|---------------|
| SALARIES & BENEFITS | \$ 67,541 | 85,905 | 85,905 | 71,225 | -17.1% |
| SUPPLIES & OPERATIONS | 23,814 | 34,480 | 34,480 | 30,450 | -11.7% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | \$ 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 91,355 | 120,385 | 120,385 | 101,675 | -15.5% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|---------------|
| FULL TIME | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% |
| PART TIME | 0.50 | 0.50 | 0.50 | 0.00 | -100.0% |
| TOTAL | 1.50 | 1.50 | 1.50 | 1.00 | -33.3% |

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 recommended budget for FY2017, is less than the state available funds of \$121,675, however, expenditures and associated revenues are set based on County funding expectations for FY2017 based on historical trends.

PLANNING AND DEVELOPMENT

General Fund 0104910

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 5,505 | 2,500 | 2,500 | 4,000 | 60.0% |
| GENERAL FUND | 0 | 331,244 | 346,244 | 329,192 | -0.6% |
| TOTAL | \$ 5,505 | 333,744 | 348,744 | 333,192 | -0.2% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 273,474 | 281,719 | 281,719 | 291,317 | 3.4% |
| SUPPLIES & OPERATIONS | 31,195 | 52,025 | 67,025 | 41,875 | -19.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 304,669 | 333,744 | 348,744 | 333,192 | -0.2% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 3.75 | 3.75 | 3.75 | 3.75 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 3.75 | 3.75 | 3.75 | 3.75 | 0.0% |

SIGNIFICANT CHANGES:

The Planning Department includes the functions of zoning and land use regulations. This budget variance is primarily due to the combination of the implementation of the FY2015 Pay Study and a decrease in professional services. The decrease in professional services is due to the staff determining that the use of an outside consultant for updating the land development plan, which will now take place during the late spring/summer 2016, is not considered necessary based on the scope of review for the project and can be done in-house. For the other professional services for storm water engineering reviews and cell tower reviews both have a defined revenue stream that coincides with these charges, as these expenditures pass through to the applicant.

STORMWATER

General Fund 0104911

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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: | | | | | |
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 3,707 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 3,707 | 0 | 0 | 0 | 0.0% |

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 was moved to the Planning Department budget in FY2016.

INSPECTIONS

General Fund 0104912

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 311,958 | 332,000 | 332,000 | 387,000 | 16.6% |
| GENERAL FUND | 0 | 37,835 | 37,835 | (30,215) | -179.9% |
| TOTAL | \$ 311,958 | 369,835 | 369,835 | 356,785 | -3.5% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 292,804 | 339,910 | 339,910 | 326,870 | -3.8% |
| SUPPLIES & OPERATIONS | 28,140 | 29,925 | 29,925 | 29,915 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 320,944 | 369,835 | 369,835 | 356,785 | -3.5% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 5.25 | 5.25 | 5.25 | 5.25 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 5.25 | 5.25 | 5.25 | 5.25 | 0.0% |

SIGNIFICANT CHANGES:

The Building Inspections function reflects a decrease in salaries and benefits budget primarily due to anticipated retirement of two long term employees and replacement at the hiring rate during FY2017.

ECONOMIC DEVELOPMENT

General Fund 0104920

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| LOCAL | 85,000 | 75,000 | 75,000 | 75,000 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 618,720 | 889,439 | 727,263 | 17.5% |
| TOTAL | \$ 85,000 | 693,720 | 964,439 | 802,263 | 15.6% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SUPPLIES & OPERATIONS | \$ 17,439 | 35,000 | 35,000 | 25,000 | -28.6% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 587,218 | 658,720 | 929,439 | 777,263 | 18.0% |
| TOTAL | \$ 604,657 | 693,720 | 964,439 | 802,263 | 15.6% |

SIGNIFICANT CHANGES:

Economic Development funding includes programs and activities to improve the County economic well being and quality of life by retaining job growth and facilities. Contracts and grants consists of \$775,963 for Inducements (4th of 10 inducement payments to Hospira budgeted at \$341,300 and 2nd of 5 payments of \$60,000 to CIFI), \$14,000 for Highway 495/44/17, and \$309,463 to Carolina Gateway Partnership. Other Services of \$25,000 are budgeted for upkeep of the Whitakers and Middlesex Corporate Parks.

COOPERATIVE EXTENSION

General Fund 0104950

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 1,524 | 1,524 | 0 | -100.0% |
| LOCAL | 14,307 | 10,600 | 12,653 | 7,000 | -34.0% |
| GENERAL FUND | 0 | 288,629 | 288,629 | 323,158 | 12.0% |
| TOTAL | \$ 14,307 | 300,753 | 302,806 | 330,158 | 9.8% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 186,016 | 228,608 | 228,608 | 259,618 | 13.6% |
| SUPPLIES & OPERATIONS | 65,192 | 68,245 | 68,245 | 66,640 | -2.4% |
| CAPITAL OUTLAY | 0 | 0 | | 0 | 0.0% |
| CONTRACTS & GRANTS | 3,561 | 3,900 | 5,953 | 3,900 | 0.0% |
| TOTAL | \$ 254,769 | 300,753 | 302,806 | 330,158 | 9.8% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 7.00 | 7.00 | 7.00 | 7.00 | 0.0% |
| PART TIME | 1.00 | 1.00 | 1.00 | 1.00 | 0.0% |
| TOTAL | 8.00 | 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 increase in the 2016-2017 budget is due the NC State Cooperative Extension finalized the reorganization and has put back in place an Area Live Stock Agent (currently open). The Area Livestock agent will be a cross County position, Nash County 40%, Edgemcombe 50% and State 10%. In addition to educational programming relating to live stock, this position will manage the East Carolina Livestock Arena as well as the pesticided duties in Edgcombe and Nash County.

SOIL & WATER CONSERVATION

General Fund 0104960

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 29,952 | 28,600 | 29,594 | 29,600 | 3.5% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 3,811 | 2,880 | 2,880 | 2,300 | -20.1% |
| GENERAL FUND | 0 | 326,857 | 338,131 | 336,059 | 2.8% |
| TOTAL | \$ 33,763 | 358,337 | 370,605 | 367,959 | 2.7% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 297,540 | 309,437 | 309,437 | 319,759 | 3.3% |
| SUPPLIES & OPERATIONS | 42,152 | 38,600 | 36,175 | 44,400 | 15.0% |
| CAPITAL OUTLAY | 0 | 6,500 | 9,425 | 0 | -100.0% |
| CONTRACTS & GRANTS | 8,949 | 3,800 | 15,568 | 3,800 | 0.0% |
| TOTAL | \$ 348,641 | 358,337 | 370,605 | 367,959 | 2.7% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|--------------|
| FULL TIME | 5.00 | 5.00 | 5.00 | 5.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.50 | 0.0% |
| TOTAL | 5.00 | 5.00 | 5.00 | 5.50 | 10.0% |

SIGNIFICANT CHANGES:

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The net change in funding is primarily due to the implementation of the FY2015 Salary Study in FY2017 and in FY2016 capital funding was approved for a roller crimper for Cover Crop Management. The increase in supplies and operations is requested for the purchase of 4 laptops for the department. The amended budget for 2016 includes additional funding received from outside agencies for the cover crop initiative, CCAD Grant and ecology day activities.



HEALTH**General Fund Summary**

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 4,093,859 | 4,208,353 | 4,208,353 | 4,259,346 | 1.2% |
| STATE | 2,231,492 | 2,049,827 | 2,127,151 | 1,877,967 | -8.4% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 265,253 | 310,473 | 310,473 | 251,120 | -19.1% |
| GRANTS | 108,945 | 55,741 | 58,741 | 0 | -100.0% |
| HEALTH RESERVES | (640,763) | 213,740 | 213,740 | 242,862 | 13.6% |
| GENERAL FUND | 0 | 3,071,561 | 3,128,703 | 3,117,106 | 1.5% |
| TOTAL | \$ 6,058,786 | 9,909,695 | 10,047,161 | 9,748,401 | -1.6% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 6,464,489 | 6,926,505 | 6,918,371 | 7,124,352 | 2.9% |
| SUPPLIES & OPERATIONS | 2,201,533 | 2,733,190 | 2,875,790 | 2,374,049 | -13.1% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 256,539 | 250,000 | 253,000 | 250,000 | 0.0% |
| TOTAL | \$ 8,922,561 | 9,909,695 | 10,047,161 | 9,748,401 | -1.6% |
| EMPLOYEES: | | | | | |
| FULL TIME | 111.80 | 110.80 | 111.10 | 110.60 | -0.2% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.50 | 0.0% |
| TOTAL | 111.80 | 110.80 | 111.10 | 111.10 | 0.3% |

SIGNIFICANT CHANGES:

The total Health Department budget is decreasing by 1.6%, cutting operational costs to mostly absorb the impact of increases from the 2015 pay study, 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.

HEALTH - GENERAL HEALTH

General Fund 0105110

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 15,781 | 66,309 | 66,309 | 57,125 | -13.9% |
| STATE | 186,734 | 172,370 | 172,370 | 172,370 | 0.0% |
| CHARGES & FEES | 67,607 | 69,000 | 69,000 | 85,000 | 23.2% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 1,563,369 | 1,563,369 | 1,584,847 | 1.4% |
| GENERAL HEALTH RESERVE | (53,190) | 60,000 | 60,000 | 62,788 | 4.6% |
| TOTAL | \$ 216,932 | 1,931,048 | 1,931,048 | 1,962,130 | 1.6% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 1,260,253 | 1,353,420 | 1,353,420 | 1,389,461 | 2.7% |
| SUPPLIES & OPERATIONS | 490,041 | 577,628 | 577,628 | 572,669 | -0.9% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,750,294 | 1,931,048 | 1,931,048 | 1,962,130 | 1.6% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 20.25 | 20.50 | 20.50 | 20.50 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 20.25 | 20.50 | 20.50 | 20.50 | 0.0% |

SIGNIFICANT CHANGES:

The General Health budget, which includes funding for administrative services in addition to support for all Health Department program activities, reflects a minor increase of 1.6% primarily due to increase in employer portion of retirement benefit partially offset by a decrease in operational expenses.

HEALTH - BIOTERRORISM PROGRAM

General Fund 0105114

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 39,212 | 37,415 | 37,415 | 37,415 | 0.0% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 39,212 | 37,415 | 37,415 | 37,415 | 0.0% |

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 30,753 | 34,966 | 34,966 | 34,365 | -1.7% |
| SUPPLIES & OPERATIONS | 5,139 | 2,449 | 2,449 | 3,050 | 24.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 35,892 | 37,415 | 37,415 | 37,415 | 0.0% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 0.52 | 0.50 | 0.50 | 0.50 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 0.52 | 0.50 | 0.50 | 0.50 | 0.0% |

SIGNIFICANT CHANGES:

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response. This program supports 50% of a Health Education Specialist as well as on-call hours for the Bioterrorism Pager.

HEALTH -EBOLA PREPAREDNESS

General Fund 0105116

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 20,000 | 0 | 0.0% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 0 | 0 | 20,000 | 0 | 0.0% |

EXPENSES:

| | | | | | |
|-----------------------|-------------|----------|---------------|----------|-------------|
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 0 | 0 | 20,000 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 0 | 0 | 20,000 | 0 | 0.0% |

SIGNIFICANT CHANGES:

No funding for FY 2016-2017.

HEALTH - COMMUNITY CARE OF EASTERN NC

General Fund 0105118

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 190,828 | 181,964 | 181,964 | 184,923 | 1.6% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 190,828 | 181,964 | 181,964 | 184,923 | 1.6% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 151,052 | 154,915 | 154,915 | 158,305 | 2.2% |
| SUPPLIES & OPERATIONS | 8,286 | 27,049 | 27,049 | 26,618 | -1.6% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 159,338 | 181,964 | 181,964 | 184,923 | 1.6% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |

SIGNIFICANT CHANGES:

The 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 2017. No local funds.

HEALTH - FAMILY PLANNING

General Fund 0105120

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 372,882 | 337,473 | 337,473 | 347,183 | 2.9% |
| STATE | 212,173 | 171,434 | 181,287 | 181,287 | 5.7% |
| CHARGES & FEES | 45,280 | 43,500 | 43,500 | 38,500 | -11.5% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| FAMILY PLANNING RESERVE | (230,315) | 35,000 | 35,000 | 45,903 | 31.2% |
| GENERAL FUND | 0 | 345,646 | 345,646 | 345,646 | 0.0% |
| TOTAL | \$ 400,020 | 933,053 | 942,906 | 958,519 | 2.7% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 632,309 | 705,583 | 697,449 | 737,917 | 4.6% |
| SUPPLIES & OPERATIONS | 155,749 | 227,470 | 245,457 | 220,602 | -3.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 788,058 | 933,053 | 942,906 | 958,519 | 2.7% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 10.25 | 11.50 | 11.50 | 11.50 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 10.25 | 11.50 | 11.50 | 11.50 | 0.0% |

SIGNIFICANT CHANGES:

The Family Planning budget reflects an increase of 2.7% due primarily to the filling of a vacant nursing supervisor position with the transfer in from a long term employee, as well as COLA and health insurance. This is partially offset by decreases in operational expenses.

HEALTH - HOME HEALTH

General Fund 0105130

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 2,017,742 | 2,224,794 | 2,224,794 | 2,264,299 | 1.8% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 7,841 | 22,473 | 22,473 | 1,370 | -93.9% |
| RESERVES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 2,025,583 | 2,247,267 | 2,247,267 | 2,265,669 | 0.8% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 1,127,828 | 1,255,068 | 1,255,068 | 1,308,119 | 4.2% |
| SUPPLIES & OPERATIONS | 835,778 | 992,199 | 992,199 | 957,550 | -3.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,963,606 | 2,247,267 | 2,247,267 | 2,265,669 | 0.8% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 20.00 | 18.00 | 18.30 | 18.30 | 1.7% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.50 | 0.0% |
| TOTAL | 20.00 | 18.00 | 18.30 | 18.80 | 4.4% |

SIGNIFICANT CHANGES:

The Home Health budget, fully funded by Medicare/Medicaid and private insurance, reflects a 0.8% increase. Salary and benefits increased 4.2% due primarily to the 2015-16 job classification pay study, which resulted in the PHN II level RNs changing to PHN III level RNs and two PHN III level RNs changing to PHN Supervisor I, and the increase in employer portion of retirement benefit partially offset by a decrease in operational expenses. Two positions, a PHN II and PHN Supervisor I, were frozen with no funds budgeted for FY 2017. In order to accommodate the frozen positions and assist with work load a PHN II position, formerly at 50% FTE, went to 80% FTE during FY15-16 and additional part time salaries were added in FY16-17.

HEALTH - CAP

General Fund 0105135

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 196,700 | 175,000 | 175,000 | 165,000 | -5.7% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| HEALTH - CAP RESERVE | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 86,797 | 86,797 | 84,387 | -2.8% |
| TOTAL | \$ 196,700 | 261,797 | 261,797 | 249,387 | -4.7% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 200,258 | 203,897 | 203,897 | 208,207 | 2.1% |
| SUPPLIES & OPERATIONS | 44,517 | 57,900 | 57,900 | 41,180 | -28.9% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 244,775 | 261,797 | 261,797 | 249,387 | -4.7% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |

SIGNIFICANT CHANGES:

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded (Federal) program that offers an alternative to nursing home placement. This budget reflects an decrease of 4.7%, primarily due to lower budgeted operational expenses.

HEALTH - CC4C

General Fund 0105140

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 223,103 | 264,056 | 264,056 | 264,056 | 0.0% |
| STATE | 11,248 | 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 | (66,667) | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 52,922 | 0 | 0.0% |
| TOTAL | \$ 167,684 | 275,000 | 327,922 | 275,000 | 0.0% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 143,652 | 190,497 | 190,497 | 239,403 | 25.7% |
| SUPPLIES & OPERATIONS | 24,032 | 84,503 | 137,425 | 35,597 | -57.9% |
| CAPITAL OUTLAY | 0 | 0 | | 0 | 0.0% |
| TOTAL | \$ 167,684 | 275,000 | 327,922 | 275,000 | 0.0% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|--------------|
| FULL TIME | 3.00 | 3.25 | 3.25 | 4.25 | 30.8% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 3.00 | 3.25 | 3.25 | 4.25 | 30.8% |

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 and state funded. The FY 2017 budget includes a 50% additional PHN II position and a 50% Processing Assistant IV position.

HEALTH - OB CASE MANAGEMENT

General Fund 0105141

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|--------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 275,570 | 275,000 | 275,000 | 292,808 | 6.5% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| RESERVE | (94,547) | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 4,220 | 0 | 0.0% |
| TOTAL | \$ 181,023 | 275,000 | 279,220 | 292,808 | 6.5% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 155,438 | 210,048 | 210,048 | 275,214 | 31.0% |
| SUPPLIES & OPERATIONS | 25,585 | 64,952 | 69,172 | 17,594 | -72.9% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 181,023 | 275,000 | 279,220 | 292,808 | 6.5% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|--------------|
| FULL TIME | 3.00 | 3.75 | 3.75 | 4.75 | 26.7% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 3.00 | 3.75 | 3.75 | 4.75 | 26.7% |

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. The FY 2017 budget includes a 50% additional PHN II position and a 50% Processing Assistant IV position.

HEALTH - NAP SACC

General Fund 0105142

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|----------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 69,945 | 55,741 | 55,741 | 0 | -100.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 69,945 | 55,741 | 55,741 | 0 | -100.0% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 44,626 | 47,946 | 47,946 | 0 | -100.0% |
| SUPPLIES & OPERATIONS | 9,767 | 7,795 | 7,795 | 0 | -100.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 54,393 | 55,741 | 55,741 | 0 | -100.0% |
| EMPLOYEES: | | | | | |
| FULL TIME | 1.00 | 1.00 | 1.00 | 0.00 | -100.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 1.00 | 1.00 | 1.00 | 0.00 | -100.0% |

SIGNIFICANT CHANGES:

No funds available for FY 2017. The Nutrition and Physical Activity Self-Assessment for Childhood Care (NAP SACC) Program was an 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 were provided through the Down East Partnership for Children.

HEALTH - IMMUNIZATION ACTION PLAN

General Fund 0105145

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 33,907 | 17,605 | 17,605 | 10,189 | -42.1% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| IMMUNIZATION RESERVE | | 0 | | 0 | 0.0% |
| GENERAL FUND | 0 | 14,855 | 14,855 | 22,614 | 52.2% |
| TOTAL | \$ 33,907 | 32,460 | 32,460 | 32,803 | 1.1% |

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 51,683 | 31,360 | 31,360 | 32,003 | 2.1% |
| SUPPLIES & OPERATIONS | 8,406 | 1,100 | 1,100 | 800 | -27.3% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 60,089 | 32,460 | 32,460 | 32,803 | 1.1% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 0.90 | 0.40 | 0.40 | 0.40 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 0.90 | 0.40 | 0.40 | 0.40 | 0.0% |

SIGNIFICANT CHANGES:

The Immunization Action program's primary goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children.

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

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 105,274 | 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 | \$ 105,274 | 95,500 | 95,500 | 95,500 | 0.0% |

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 63,956 | 74,818 | 74,818 | 60,405 | -19.3% |
| SUPPLIES & OPERATIONS | 23,151 | 20,682 | 20,682 | 35,095 | 69.7% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 87,107 | 95,500 | 95,500 | 95,500 | 0.0% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|---------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 1.80 | 1.80 | 1.80 | 1.30 | -27.8% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 1.80 | 1.80 | 1.80 | 1.30 | -27.8% |

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. The FY 2016-17 salary and benefits decreased due to a 50% FTE Community Social Services Technician position is being eliminated based on change in program focus based on State guidelines.

HEALTH - TUBERCULOSIS

General Fund 0105180

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 86,305 | 84,400 | 84,400 | 82,928 | -1.7% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| TB RESERVE | 39,014 | 44,071 | 44,071 | 47,871 | 8.6% |
| GENERAL FUND | 0 | 26,219 | 26,219 | 27,405 | 4.5% |
| TOTAL | \$ 125,319 | 154,690 | 154,690 | 158,204 | 2.3% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 137,607 | 138,990 | 138,990 | 143,054 | 2.9% |
| SUPPLIES & OPERATIONS | 10,509 | 15,700 | 15,700 | 15,150 | -3.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 148,116 | 154,690 | 154,690 | 158,204 | 2.3% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 1.75 | 1.75 | 1.75 | 1.75 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 1.75 | 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 2.3%, primarily due to a PHN II being reclassified to a PHN III in the job classification study and partially offset by a decrease in operational expenses.

HEALTH - TRIPLE P**General Fund 0105205**

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 312,345 | 310,324 | 310,324 | 115,000 | -62.9% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 312,345 | 310,324 | 310,324 | 115,000 | -62.9% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|---------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 69,192 | 85,669 | 85,669 | 57,658 | -32.7% |
| SUPPLIES & OPERATIONS | 221,984 | 224,655 | 224,655 | 57,342 | -74.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 291,176 | 310,324 | 310,324 | 115,000 | -62.9% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|---------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 1.66 | 1.70 | 1.70 | 1.00 | -41.2% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 1.66 | 1.70 | 1.70 | 1.00 | -41.2% |

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 62.9% due to projected funding cuts for FY 2017. A 70% FTE position has been eliminated due to funding cuts.

HEALTH - COMMUNITY TRANSPORTATION GRANT *General Fund 0105206*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 3,876 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 3,876 | 0 | 0 | 0 | 0.0% |

| | | | | | |
|-----------------------|---------------|----------|----------|----------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 87 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 867 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 954 | 0 | 0 | 0 | 0.0% |

SIGNIFICANT CHANGES:

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

HEALTH - LEAD GRANT

General Fund 0105209

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 17,579 | 29,201 | 29,201 | 22,742 | -22.1% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 17,579 | 29,201 | 29,201 | 22,742 | -22.1% |

EXPENSES:

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|---------------|
| SALARIES & BENEFITS | \$ 16,819 | 12,918 | 12,918 | 6,459 | -50.0% |
| SUPPLIES & OPERATIONS | 760 | 16,283 | 16,283 | 16,283 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 17,579 | 29,201 | 29,201 | 22,742 | -22.1% |

SIGNIFICANT CHANGES:

This program is based on 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)

0105211

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 569,338 | 518,073 | 525,149 | 539,301 | 4.1% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 569,338 | 518,073 | 525,149 | 539,301 | 4.1% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 509,327 | 500,636 | 500,636 | 525,531 | 5.0% |
| SUPPLIES & OPERATIONS | 20,390 | 17,437 | 24,513 | 13,770 | -21.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 529,717 | 518,073 | 525,149 | 539,301 | 4.1% |

| | | | | | |
|-------------------|--------------|--------------|--------------|--------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 10.50 | 10.00 | 10.00 | 10.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 10.50 | 10.00 | 10.00 | 10.00 | 0.0% |

SIGNIFICANT CHANGES:

The purpose of the WIC Program, which is 100% state funded, is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. No local funds are required. The budget reflects an increase of 4.1% due to a Nutritionist II being reclassified to a Nutrition Program Director I and five Processing Assistant III positions to Processing Assistant IV based on the FY2015-16 job classification pay study.

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

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 132,689 | 118,973 | 118,973 | 115,524 | -2.9% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 132,689 | 118,973 | 118,973 | 115,524 | -2.9% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | 99,676 | 108,316 | 108,316 | 96,806 | -10.6% |
| SUPPLIES & OPERATIONS | 14,937 | 10,657 | 10,657 | 18,718 | 75.6% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 1,500 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 116,113 | 118,973 | 118,973 | 115,524 | -2.9% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|---------------|
| FULL TIME | 2.34 | 2.30 | 2.30 | 2.00 | -13.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 2.34 | 2.30 | 2.30 | 2.00 | -13.0% |

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 2.9% due to the elimination of a 30% FTE Community Health Assistant.

HEALTH - BREAST AND CERVICAL CANCER

General Fund 0105213

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 65,324 | 58,141 | 58,141 | 60,090 | 3.4% |
| 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 | \$ 65,324 | 58,141 | 58,141 | 60,090 | 3.4% |

EXPENSES:

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|-------------|
| SALARIES & BENEFITS | \$ 10,729 | 13,140 | 13,140 | 13,416 | 2.1% |
| SUPPLIES & OPERATIONS | 41,747 | 45,001 | 45,001 | 46,674 | 3.7% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 52,476 | 58,141 | 58,141 | 60,090 | 3.4% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 0.25 | 0.25 | 0.25 | 0.25 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 0.25 | 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 an increase of 3.4% due to an increase in state funding. No local funds are required for this program.

HEALTH - KOMEN BREAST CANCER

General Fund 0105214

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 25,280 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 62,780 | 0 | 0 | 0 | 0.0% |

EXPENSES:

| | | | | | |
|-----------------------|------------------|----------|----------|----------|-------------|
| SALARIES & BENEFITS | \$ 19,657 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 5,371 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 25,028 | 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 Komen Grant that supplemented the Breast and Cervical Cancer Control Program and provided 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.

HEALTH - CHILD HEALTH

General Fund 0105216

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 180,412 | 165,047 | 165,047 | 155,892 | -5.5% |
| STATE | 404,123 | 396,543 | 396,543 | 396,501 | 0.0% |
| CHARGES & FEES | 9,156 | 22,500 | 22,500 | 2,250 | -90.0% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| CHILD HEALTH RESERVE | (8,111) | 0 | 0 | 17,408 | 100.0% |
| GENERAL FUND | 0 | 34,204 | 34,204 | 40,186 | 17.5% |
| TOTAL | \$ 585,580 | 618,294 | 618,294 | 612,237 | -1.0% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 336,843 | 289,658 | 289,658 | 300,120 | 3.6% |
| SUPPLIES & OPERATIONS | 60,151 | 78,636 | 78,636 | 62,117 | -21.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 250,000 | 250,000 | 250,000 | 250,000 | 0.0% |
| TOTAL | \$ 646,994 | 618,294 | 618,294 | 612,237 | -1.0% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 5.60 | 5.00 | 5.00 | 5.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 5.60 | 5.00 | 5.00 | 5.00 | 0.0% |

SIGNIFICANT CHANGES:

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents.

HEALTH - MATERNAL HEALTH

General Fund 0105217

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 429,532 | 388,684 | 388,684 | 379,555 | -2.3% |
| STATE | 1,906 | 2,666 | 22,503 | 2,503 | -6.1% |
| CHARGES & FEES | 7,820 | 10,500 | 10,500 | 8,000 | -23.8% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| MATERNAL HEALTH RESERVE | (230,982) | 0 | 0 | 15,051 | 100.0% |
| GENERAL FUND | 0 | 286,578 | 286,578 | 291,403 | 1.7% |
| TOTAL | \$ 208,276 | 688,428 | 708,265 | 696,512 | 1.2% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 514,505 | 577,480 | 577,480 | 588,714 | 1.9% |
| SUPPLIES & OPERATIONS | 99,129 | 110,948 | 130,785 | 107,798 | -2.8% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 613,634 | 688,428 | 708,265 | 696,512 | 1.2% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| FULL TIME | 9.00 | 9.60 | 9.60 | 9.60 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 9.00 | 9.60 | 9.60 | 9.60 | 0.0% |

SIGNIFICANT CHANGES:

The Maternal Health Program provides prenatal care primarily to low-income women. A large percentage of the patients served through this program are Hispanic and an increasing number are not Medicaid eligible.

HEALTH - HEALTH PROMOTION

General Fund 0105218

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 23,180 | 0 | 0 | 0 | 0.0% |
| STATE | 28,691 | 26,832 | 30,992 | 26,808 | -0.1% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 9,956 | 0 | 0 | 0 | 0.0% |
| GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| RESERVE - GRANTS | 7,116 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 54,202 | 54,202 | 55,682 | 2.7% |
| TOTAL | \$ 68,943 | 81,034 | 85,194 | 82,490 | 1.8% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 69,762 | 73,778 | 73,778 | 74,190 | 0.6% |
| SUPPLIES & OPERATIONS | 7,805 | 7,256 | 11,416 | 8,300 | 14.4% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS AND GRANTS | 4,172 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 81,739 | 81,034 | 85,194 | 82,490 | 1.8% |
| EMPLOYEES: | | | | | |
| FULL TIME | 1.48 | 1.50 | 1.50 | 1.50 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 1.48 | 1.50 | 1.50 | 1.50 | 0.0% |

SIGNIFICANT CHANGES:

The Health Promotion budget funds work around community health promotion, education, and planning.

HEALTH - ENVIRONMENTAL HEALTH

General Fund 0105220

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 28,737 | 19,000 | 33,349 | 20,000 | 5.3% |
| CHARGES & FEES | 107,378 | 117,000 | 117,000 | 115,000 | -1.7% |
| GENERAL FUND | 0 | 658,941 | 658,941 | 664,186 | 0.8% |
| TOTAL | \$ 136,115 | 794,941 | 809,290 | 799,186 | 0.5% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 707,640 | 726,541 | 726,541 | 734,526 | 1.1% |
| SUPPLIES & OPERATIONS | 55,101 | 68,400 | 82,749 | 64,660 | -5.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 762,741 | 794,941 | 809,290 | 799,186 | 0.5% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| 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.

HEALTH - DIABETIC CARE

General Fund 0105222

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 1,500 | 1,500 | 1,000 | -33.3% |
| GRANTS | 1,500 | 0 | 3,000 | 0 | 0.0% |
| GENERAL FUND | 0 | 750 | 750 | 750 | 0.0% |
| TOTAL | \$ 1,500 | 2,250 | 5,250 | 1,750 | -22.2% |

EXPENSES:

| | | | | | |
|-----------------------|-----------------|--------------|--------------|--------------|---------------|
| SUPPLIES & OPERATIONS | \$ 2,021 | 2,250 | 2,250 | 1,750 | -22.2% |
| CONTRACTS & GRANTS | 0 | 0 | 3,000 | 0 | 0.0% |
| TOTAL | \$ 2,021 | 2,250 | 5,250 | 1,750 | -22.2% |

SIGNIFICANT CHANGES:

The Diabetic Care Project focuses on improving diabetic care for Nash County residents by allowing the Health Department to offer the services of a Diabetes Educator to assist diabetic residents and county employees in managing their disease. The program is funded by patient fees and also includes a nominal amount of local funding to provide services for county residents who have no other form of reimbursement. The 22.2% decrease is primarily the result of decreases in private grants.

HEALTH - COMMUNICABLE DISEASE

General Fund 0105225

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 168,129 | 130,026 | 130,026 | 148,505 | 14.2% |
| STATE | 9,610 | 9,607 | 11,656 | 11,607 | 20.8% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 10,215 | 24,000 | 24,000 | 0 | -100.0% |
| COMM. DISEASE RESERVE | (45,940) | 45,468 | 45,468 | 31,099 | -31.6% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 142,014 | 209,101 | 211,150 | 191,211 | -8.6% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 110,924 | 136,861 | 136,861 | 140,479 | 2.6% |
| SUPPLIES & OPERATIONS | 31,090 | 72,240 | 74,289 | 50,732 | -29.8% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 142,014 | 209,101 | 211,150 | 191,211 | -8.6% |

EMPLOYEES:

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

SIGNIFICANT CHANGES:

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as sexually transmitted diseases, AIDS, TB, hepatitis, etc. The 8.6% decrease is the result of a decrease of operational expenses.



SOCIAL SERVICES*General Fund Summary*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|----------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 9,909,653 | 10,018,657 | 10,106,154 | 9,870,867 | -1.5% |
| STATE | 832,195 | 757,441 | 774,085 | 839,082 | 10.8% |
| CHARGES & FEES | 81,435 | 112,303 | 112,703 | 57,387 | -48.9% |
| GENERAL FUND | 0 | 5,015,860 | 5,101,596 | 5,066,335 | 1.0% |
| TOTAL | \$ 10,823,283 | 15,904,261 | 16,094,538 | 15,833,671 | -0.4% |

EXPENSES:

| | | | | | |
|-----------------------|----------------------|-------------------|-------------------|-------------------|--------------|
| SALARIES & BENEFITS | \$ 9,184,745 | 9,836,826 | 9,779,982 | 10,004,702 | 1.7% |
| SUPPLIES & OPERATIONS | 409,974 | 538,800 | 543,186 | 468,325 | -13.1% |
| DSS PAYMENTS | 4,504,252 | 4,535,842 | 4,747,167 | 4,353,555 | -4.0% |
| DSS SERVICES | 1,077,102 | 968,293 | 999,703 | 945,886 | -2.3% |
| CAPITAL OUTLAY | 18,380 | 0 | 0 | 36,100 | 100.0% |
| CONTRACTS & GRANTS | 24,175 | 24,500 | 24,500 | 25,103 | 2.5% |
| TOTAL | \$ 15,218,628 | 15,904,261 | 16,094,538 | 15,833,671 | -0.4% |

EMPLOYEES:

| | | | | | |
|--------------|---------------|---------------|---------------|---------------|-------------|
| FULL TIME | 158.25 | 163.25 | 163.25 | 163.25 | 0.0% |
| PART TIME | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |
| TOTAL | 161.25 | 166.25 | 166.25 | 166.25 | 0.0% |

SIGNIFICANT CHANGES:

The overall Social Services budget decreased by \$70,590 for 2016-2017 or 0.4%. County funding required for Social Services programs increased by \$50,475 or 1.0%, due to a decrease in Federal Funds to support Children and Family programs. Social Service Programs are funded primarily with Federal and State funds but approximately 31.9% is locally funded.

SOCIAL SERVICES - GENERAL

General Fund 0105510

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 4,898,707 | 4,887,941 | 4,957,074 | 4,975,344 | 1.8% |
| STATE | 439,350 | 305,386 | 302,687 | 311,544 | 2.0% |
| CHARGES & FEES | 28,059 | 29,103 | 29,503 | 16,427 | -43.6% |
| GENERAL FUND | 0 | 4,404,095 | 4,316,213 | 4,383,102 | -0.5% |
| TOTAL | \$ 5,366,116 | 9,626,525 | 9,605,477 | 9,686,417 | 0.6% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 7,632,125 | 8,233,202 | 8,176,358 | 8,334,153 | 1.2% |
| SUPPLIES & OPERATIONS | 406,983 | 535,100 | 539,486 | 463,400 | -13.4% |
| DSS SERVICES | 972,131 | 833,723 | 865,133 | 827,661 | -0.7% |
| CAPITAL OUTLAY | 18,380 | 0 | 0 | 36,100 | 100.0% |
| CONTRACTS & GRANTS | 24,175 | 24,500 | 24,500 | 25,103 | 2.5% |
| TOTAL | \$ 9,053,794 | 9,626,525 | 9,605,477 | 9,686,417 | 0.6% |

EMPLOYEES:

| | | | | | |
|--------------|---------------|---------------|---------------|---------------|-------------|
| FULL TIME | 131.25 | 136.25 | 136.25 | 136.25 | 0.0% |
| PART TIME | 3.00 | 3.00 | 3.00 | 3.00 | 0.0% |
| TOTAL | 134.25 | 139.25 | 139.25 | 139.25 | 0.0% |

SIGNIFICANT CHANGES:

General Social Services increased 0.6% for 2016-17. One position remains frozen since 2010. Most significant reduction is in supplies and operations due to expiration of special funding for Medicaid, caseworkers technological needs.

SOCIAL SERVICES - IV-D

General Fund 0105515

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 1,218,624 | 1,221,468 | 1,221,468 | 1,240,133 | 1.5% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 35,704 | 50,700 | 50,700 | 38,460 | -24.1% |
| GENERAL FUND | 0 | (74,351) | (74,351) | (31,673) | -57.4% |
| TOTAL | \$ 1,254,327 | 1,197,817 | 1,197,817 | 1,246,920 | 4.1% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 1,099,624 | 1,139,417 | 1,139,417 | 1,196,395 | 5.0% |
| SUPPLIES & OPERATIONS | 2,912 | 3,400 | 3,400 | 4,025 | 18.4% |
| DSS SERVICES | 46,618 | 55,000 | 55,000 | 46,500 | -15.5% |
| TOTAL | \$ 1,149,154 | 1,197,817 | 1,197,817 | 1,246,920 | 4.1% |
| EMPLOYEES: | | | | | |
| FULL TIME | 20.00 | 20.00 | 20.00 | 20.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 20.00 | 20.00 | 20.00 | 20.00 | 0.0% |

SIGNIFICANT CHANGES:

IV-D budget, which covers Child Support Investigation and Enforcement, has an overall increase of 4.1% due primarily to an increase in salaries and benefits for Phase 2 of the FY2015-16 Pay Study. DSS Services is decreased based on historical spending patterns.

SOCIAL SERVICES - WORK FIRST

General Fund 0105520

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 893,923 | 994,022 | 907,117 | 884,195 | -11.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | (471,665) | (384,760) | (360,166) | -23.6% |
| TOTAL | \$ 893,923 | 522,357 | 522,357 | 524,029 | 0.3% |
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 452,996 | 464,207 | 464,207 | 474,154 | 2.1% |
| SUPPLIES & OPERATIONS | 79 | 300 | 300 | 900 | 200.0% |
| DSS SERVICES | 43,774 | 57,850 | 57,850 | 48,975 | -15.3% |
| TOTAL | \$ 496,849 | 522,357 | 522,357 | 524,029 | 0.3% |
| EMPLOYEES: | | | | | |
| FULL TIME | 7.00 | 7.00 | 7.00 | 7.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 7.00 | 7.00 | 7.00 | 7.00 | 0.0% |

SIGNIFICANT CHANGES:

The Work First budget for salaries and benefits increased primarily due to the implementation of Phase 2 of the FY2015 Pay Study. Reductions in DSS Services are based on historical spending patterns. Expenditures in Work First are applied toward Maintenance of Effort for TANF Black Grant which is \$1,236,526.

SOCIAL SERVICES - OTHER

General Fund 0105525

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 2,898,399 | 2,915,226 | 3,020,495 | 2,771,195 | -4.9% |
| STATE | 392,844 | 452,055 | 471,398 | 527,538 | 16.7% |
| CHARGES & FEES | 17,672 | 32,500 | 32,500 | 2,500 | -92.3% |
| GENERAL FUND | 0 | 1,136,061 | 1,222,774 | 1,052,322 | -7.4% |
| TOTAL | \$ 3,308,916 | 4,535,842 | 4,747,167 | 4,353,555 | -4.0% |

EXPENSES:

| | | | | | |
|-----------------------------|---------------------|------------------|------------------|------------------|--------------|
| CAPITAL OUTLAY | \$ 0 | 0 | 0 | 0 | 0.0% |
| MEDICAID TRANSPORTATION | 430,041 | 500,000 | 500,000 | 425,000 | -15.0% |
| CHILD CARE/DEV. PMTS | 2,521,008 | 2,498,263 | 2,618,044 | 2,492,633 | -0.2% |
| SPECIAL ASSISTANCE TO ADULT | 813,932 | 810,000 | 810,000 | 720,000 | -11.1% |
| DSS PAYMENTS & PROGRAMS | 739,271 | 727,579 | 819,123 | 715,922 | -1.6% |
| TOTAL | \$ 4,504,252 | 4,535,842 | 4,747,167 | 4,353,555 | -4.0% |

SIGNIFICANT CHANGES:

Social Services Other is decreasing 4.0% primarily due to decreases in Medicaid Transportation, Special Assistance to Adults, NC Merger Settlement Funds, Special Children's Adoption Funds and Child Care Development Funds.

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION *General Fund* 0105535

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 21,720 | 21,720 | 22,750 | 4.7% |
| TOTAL | \$ 0 | 21,720 | 21,720 | 22,750 | 4.7% |

| | | | | | |
|---------------------------|------------------|---------------|---------------|---------------|-------------|
| EXPENSES: | | | | | |
| FOSTER CHILDREN | \$ 3,955 | 4,500 | 5,750 | 5,500 | 22.2% |
| GENERAL ASSISTANCE | 0 | 0 | | 0 | 0.0% |
| PAUPER BURIALS | 1,620 | 1,500 | 1,500 | 1,500 | 0.0% |
| OTHER DSS SERVICES | 6,184 | 12,900 | 14,000 | 15,750 | 22.1% |
| SPECIAL CHILDREN ADOPTION | 2,820 | 2,820 | 470 | 0 | -100.0% |
| TOTAL | \$ 14,579 | 21,720 | 21,720 | 22,750 | 4.7% |

SIGNIFICANT CHANGES:

FY2016-17 Recommended budget contains no significant changes.

OTHER HUMAN SERVICES**General Fund Summary**

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| LOCAL | \$ 13,145 | 4,500 | 15,600 | 1,500 | -66.7% |
| STATE | 1,030,725 | 1,002,434 | 1,052,570 | 1,005,220 | 0.3% |
| CHARGES & FEES | 44,847 | 39,500 | 43,324 | 48,000 | 21.5% |
| GENERAL FUND | 0 | 986,451 | 835,234 | 862,447 | -12.6% |
| TOTAL | \$ 1,088,717 | 2,032,885 | 1,946,728 | 1,917,167 | -5.7% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|--------------|
| SALARIES & BENEFITS | \$ 201,211 | 195,025 | 221,076 | 247,077 | 26.7% |
| SUPPLIES & OPERATIONS | 39,949 | 43,797 | 49,948 | 41,574 | -5.1% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 1,691,767 | 1,794,063 | 1,675,704 | 1,638,516 | -8.7% |
| TOTAL | \$ 1,932,927 | 2,032,885 | 1,946,728 | 1,927,167 | -5.2% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|--------------|
| FULL TIME | 3.35 | 2.64 | 3.35 | 3.74 | 41.7% |
| PART TIME | 1.43 | 1.30 | 1.78 | 1.30 | 0.0% |
| TOTAL | 4.78 | 3.94 | 5.13 | 5.04 | 27.9% |

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.

OFFICE JUVENILE JUSTICE

General Fund 0105235

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|---------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| IMPACT PLUS | \$ 42,740 | 0 | 44,658 | 42,740 | 100.0% |
| JCPC COUNCIL | 7,558 | 63,488 | 7,558 | 7,558 | -88.1% |
| RESOLVE | 32,246 | 32,246 | 35,846 | 33,310 | 3.3% |
| OJJ TEEN COURT | 33,420 | 33,420 | 35,338 | 34,483 | 3.2% |
| TRANSITION RE-ENTRY | 68,190 | 60,000 | 61,918 | 60,000 | 0.0% |
| THERAPEUTIC FOSTER CARE | 31,660 | 31,660 | 33,578 | 32,723 | 3.4% |
| FREEDOM SCHOOL | 25,000 | 20,000 | 21,918 | 20,000 | 0.0% |
| AFTER CARE PROGRAM | 0 | 0 | 0 | 10,000 | 100.0% |
| VICTIN OFFENDER MEDIATION | 0 | 0 | 0 | 0 | 0.0% |
| PRIDE NC | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 46,651 | 46,651 | 46,652 | 0.0% |
| TOTAL | \$ 240,814 | 287,465 | 287,465 | 287,466 | 0.0% |

| | | | | | |
|---------------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| IMPACT PLUS | \$ 51,288 | 0 | 53,590 | 51,288 | 100.0% |
| JCPC COUNCIL | 7,558 | 7,558 | 7,558 | 7,558 | 0.0% |
| OJJ RESOLVE | 38,695 | 38,695 | 43,015 | 39,972 | 3.3% |
| OJJ TEEN COURT | 40,104 | 40,104 | 42,405 | 41,380 | 3.2% |
| TRANSITION RE-ENTRY | 81,828 | 72,000 | 74,302 | 72,000 | 0.0% |
| THERAPEUTIC FOSTER CARE | 37,992 | 37,992 | 40,294 | 39,268 | 3.4% |
| FREEDOM SCHOOL | 30,000 | 24,000 | 26,301 | 24,000 | 0.0% |
| AFTER CARE PROGRAM | 0 | 0 | 0 | 12,000 | 100.0% |
| VICTIM OFFENDER MEDIATION | 0 | 0 | 0 | 0 | 0.0% |
| PRIDE NC | 0 | 0 | 0 | 0 | 0.0% |
| UNALLOCATED | 0 | 67,116 | 0 | 0 | -100.0% |
| TOTAL | \$ 287,465 | 287,465 | 287,465 | 287,466 | 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 2016-17 remains at same level as previous year.

MENTAL HEALTH

General Fund 0105310

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| STATE | \$ 0 | 0 | 0 | 0 | 0.0% |
| ABC MIXED BEVERAGE TAX | 35,342 | 35,000 | 38,500 | 36,000 | 2.9% |
| GENERAL FUND | 0 | 362,065 | 185,212 | 306,860 | -15.2% |
| TOTAL | \$ 35,342 | 397,065 | 223,712 | 342,860 | -13.7% |

EXPENSES:

| | | | | | |
|--------------------------|-------------------|----------------|----------------|----------------|---------------|
| MENTAL HEALTH PROGRAMS | \$ 356,705 | 356,705 | 178,352 | 300,000 | -15.9% |
| ALCOHOLIC REHABILITATION | 36,914 | 33,500 | 38,500 | 36,000 | 7.5% |
| CHRISTIAN FELLOWSHIP | 6,860 | 6,860 | 6,860 | 6,860 | 0.0% |
| TOTAL | \$ 400,479 | 397,065 | 223,712 | 342,860 | -13.7% |

SIGNIFICANT CHANGES:

The Mental Health fund includes funding for: (1) mental and behavioral health programs through Eastpointe, the Local Management Agency (LME) and direct funding for other related programs; (2) bottle tax funding received for alcohol rehabilitation as required by the State (currently funded to Eastpointe); and (3) a local human services organization that provides halfway house programs and a supportive environment to male recovering substance abusers. While an overall reduction in funding is recommended this year, the County's considerable efforts to review and reallocate funds in this area, is expected to yield more benefits to Nash County citizens that need these services.

HOME & COMMUNITY CARE BLOCK GRANT

General Fund 0105330

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| MEALS ON WHEELS | \$ 83,921 | 86,913 | 97,176 | 90,891 | 4.6% |
| WRIGHTS CENTER | 68,364 | 82,544 | 45,644 | 82,544 | 0.0% |
| SENIOR CENTER OPERATION | 88,349 | 142,797 | 161,051 | 130,436 | -8.7% |
| SR CTR CONGREGATE NUTR | 49,403 | 19,861 | 26,830 | 26,830 | 35.1% |
| HOME DELIVERED MEALS | 104,608 | 109,744 | 117,744 | 117,744 | 7.3% |
| TRANSPORTATION | 9,829 | 9,830 | 16,000 | 16,000 | 62.8% |
| MEDICAL TRANSPORTATION | 7,469 | 8,770 | 7,800 | 7,800 | -11.1% |
| OPTION A | 304,638 | 266,161 | 266,161 | 266,161 | 0.0% |
| CHARGES & FEES | 7,182 | 9,500 | 9,500 | 9,000 | -5.3% |
| GENERAL FUND | 0 | 14,910 | 20,709 | 18,709 | 25.5% |
| TOTAL | \$ 723,763 | 751,030 | 768,615 | 766,115 | 2.0% |

EXPENSES:

| | | | | | |
|-------------------------|-------------------|----------------|----------------|----------------|-------------|
| MEALS ON WHEELS | \$ 83,921 | 86,913 | 97,176 | 90,891 | 4.6% |
| WRIGHTS CENTER | 68,364 | 82,544 | 45,644 | 82,544 | 0.0% |
| SENIOR CENTER OPERATION | 114,157 | 142,797 | 161,051 | 130,436 | -8.7% |
| SR CTR CONGREGATE NUTR | 21,476 | 21,476 | 29,811 | 29,811 | 38.8% |
| HOME DELIVERED MEALS | 118,653 | 119,804 | 130,827 | 130,827 | 9.2% |
| TRANSPORTATION | 10,917 | 10,922 | 17,778 | 17,778 | 62.8% |
| MEDICAL TRANSPORTATION | 8,296 | 9,745 | 8,667 | 8,667 | -11.1% |
| COST SHARE | 7,182 | 9,500 | 11,500 | 9,000 | -5.3% |
| HCCBG - DSS | 59,674 | 30,316 | 28,561 | 28,561 | -5.8% |
| OPTION A SERVICES | 238,578 | 237,013 | 237,600 | 237,600 | 0.2% |
| TOTAL | \$ 731,218 | 751,030 | 768,615 | 766,115 | 2.0% |

SIGNIFICANT CHANGES:

Funding for Home & Community Care Block Grant is subject to change as final numbers for 2016-17 are not yet available from the State. Estimates are based on FY15-16 revised budget are used for this document to be revised when notification is received.

AGING / SENIOR CENTER

General Fund 0105810

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| LOCAL | 13,145 | 4,500 | 15,600 | 1,500 | -66.7% |
| CHARGES & FEES | 37,665 | 30,000 | 32,824 | 39,000 | 30.0% |
| GENERAL FUND | 0 | 255,450 | 267,935 | 223,616 | -12.5% |
| TOTAL | \$ 50,810 | 289,950 | 316,359 | 264,116 | -8.9% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| SALARIES & BENEFITS | \$ 173,320 | 195,025 | 195,025 | 178,792 | -8.3% |
| SUPPLIES & OPERATIONS | 34,308 | 43,797 | 43,797 | 37,824 | -13.6% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 46,304 | 51,128 | 77,537 | 47,500 | -7.1% |
| TOTAL | \$ 253,932 | 289,950 | 316,359 | 264,116 | -8.9% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|---------------|
| FULL TIME | 2.64 | 2.64 | 2.64 | 2.74 | 3.8% |
| PART TIME | 0.75 | 1.30 | 1.30 | 0.80 | -38.5% |
| TOTAL | 3.39 | 3.94 | 3.94 | 3.54 | -10.2% |

SIGNIFICANT CHANGES:

The Senior Center FY2016-17 Recommended budget salary and benefits decreased due to Board agreement to consolidate and reorganize Aging and Parks & Recreation department staff based on shared services. Director salary and benefits is split 50/50 between Aging and Parks & Recreation. However, the decrease is netted against the effect of the implementation of the FY2015 Pay Study.

AGING DEPARTMENT GRANTS

General Fund 0105813

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| STATE | 11,678 | 0 | 11,400 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 11,678 | 0 | 11,400 | 0 | 0.0% |

| | | | | | |
|-----------------------|------------------|----------|---------------|----------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 11,680 | 0 | 11,400 | 0 | 0.0% |
| 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 | 0 | 11,400 | 0 | 0.0% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PART TIME | 0.48 | 0.00 | 0.48 | 0.00 | 0.0% |
| TOTAL | 0.48 | 0.00 | 0.48 | 0.00 | 0.0% |

SIGNIFICANT CHANGES:

Aging Department Grants expires 2015-2016. No acknowledgement for future funding has been received at this time.

SENIOR CENTER - CAREGIVER GRANT

General Fund 0105814

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|------|
| REVENUES: | | | | | |
| STATE | 20,504 | 0 | 20,504 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 1,000 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |

| | | | | | |
|--------------|------------------|----------|---------------|----------|-------------|
| TOTAL | \$ 20,504 | 0 | 21,504 | 0 | 0.0% |
|--------------|------------------|----------|---------------|----------|-------------|

EXPENSES:

| | | | | | |
|-----------------------|-----------|---|--------|---|------|
| SALARIES & BENEFITS | \$ 14,711 | 0 | 14,651 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 791 | 0 | 853 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 5,000 | 0 | 6,000 | 0 | 0.0% |

| | | | | | |
|--------------|------------------|----------|---------------|----------|-------------|
| TOTAL | \$ 20,502 | 0 | 21,504 | 0 | 0.0% |
|--------------|------------------|----------|---------------|----------|-------------|

EMPLOYEES:

| | | | | | |
|-----------|------|------|------|------|------|
| FULL TIME | 0.71 | 0.00 | 0.71 | 0.00 | 0.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| TOTAL | 0.71 | 0.00 | 0.71 | 0.00 | 0.0% |
|--------------|-------------|-------------|-------------|-------------|-------------|

SIGNIFICANT CHANGES:

The Caregiver Grant expires 2015-2016. No acknowledgement for future funding has been received at this time.

SR HEALTH INSURANCE INFO. PROGRAM

General Fund 0105815

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|------|
| REVENUES: | | | | | |
| STATE | 2,581 | 0 | 2,946 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 579 | 0 | 0.0% |

| | | | | | |
|--------------|-----------------|----------|--------------|----------|-------------|
| TOTAL | \$ 2,581 | 0 | 3,525 | 0 | 0.0% |
|--------------|-----------------|----------|--------------|----------|-------------|

EXPENSES:

| | | | | | |
|-----------------------|----------|---|-------|---|------|
| SALARIES & BENEFITS | \$ 1,500 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 3,111 | 0 | 3,525 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |

| | | | | | |
|--------------|-----------------|----------|--------------|----------|-------------|
| TOTAL | \$ 4,611 | 0 | 3,525 | 0 | 0.0% |
|--------------|-----------------|----------|--------------|----------|-------------|

EMPLOYEES:

| | | | | | |
|-----------|------|------|------|------|------|
| FULL TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PART TIME | 0.10 | 0.00 | 0.00 | 0.00 | 0.0% |

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|-------------|
| TOTAL | 0.10 | 0.00 | 0.00 | 0.00 | 0.0% |
|--------------|-------------|-------------|-------------|-------------|-------------|

SIGNIFICANT CHANGES:

The Senior Health Insurance Information Program Grant expires 2015-2016. No acknowledgement for future funding has been received at this time.

MEDICAL IMPROVEMENT PATIENT PROVIDER ACT

General Fund 0105816

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| STATE | 1,773 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 1,773 | 0 | 0.0% |
| TOTAL | \$ 1,773 | 0 | 1,773 | 0 | 0.0% |

| | | | | | |
|-----------------------|-----------------|----------|--------------|----------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 1,739 | 0 | 1,773 | 0 | 0.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 1,739 | 0 | 1,773 | 0 | 0.0% |

SIGNIFICANT CHANGES:

The Medical Improvement Patient Provider Act Grant expires 2015-2016. No acknowledgement for future funding has been received at this time.

VETERANS SERVICES

General Fund 0105820

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| STATE | 1,452 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 57,800 | 62,800 | 72,035 | 24.6% |
| TOTAL | \$ 1,452 | 57,800 | 62,800 | 72,035 | 24.6% |

| | | | | | |
|-----------------------|------------------|---------------|---------------|---------------|--------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 68,285 | 100.0% |
| SUPPLIES & OPERATIONS | 0 | 0 | 0 | 3,750 | 100.0% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 28,738 | 57,800 | 62,800 | 0 | -100.0% |
| TOTAL | \$ 28,738 | 57,800 | 62,800 | 72,035 | 24.6% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|---------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 0.00 | 0.00 | 0.00 | 1.00 | 100.0% |
| PART TIME | 0.10 | 0.00 | 0.00 | 0.50 | 100.0% |
| TOTAL | 0.10 | 0.00 | 0.00 | 1.50 | 100.0% |

SIGNIFICANT CHANGES:

Nash County has shared in the expense of a veterans officer employed by Edgecombe County in prior years with office hours in Nash County 2 days per week with expenditures based on the pro-rata portion of assistance provided to veterans in Nash County. The FY16-17 Recommended budget includes funding for one Veteran Services Officer and one part time administrative position to be housed in the Administration Building. Operational expenditures includes minimal office supplies needed for the office. Based on consensus by the Board, Nash County will no longer share this position and will have a Veterans Officer available 5 days per week in Nash County.

LOCAL HUMAN SERVICES

General Fund 0105890

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| CHARGES AND FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 249,575 | 249,575 | 194,575 | -22.0% |
| TOTAL | \$ 0 | 249,575 | 249,575 | 194,575 | -22.0% |

| | | | | | |
|--------------------|-------------------|----------------|----------------|----------------|---------------|
| EXPENSES: | | | | | |
| CONTRIBUTIONS | \$ 1,588 | 3,600 | 3,600 | 3,600 | 0.0% |
| TRI-COUNTY | 42,000 | 42,000 | 42,000 | 42,000 | 0.0% |
| MY SISTERS HOUSE | 9,200 | 9,200 | 9,200 | 9,200 | 0.0% |
| BEAVER CONTROL | 4,000 | 59,000 | 59,000 | 4,000 | -93.2% |
| ARTS COUNCIL | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| BOYS & GIRLS CLUB | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| HOUSE THE CHILDREN | 30,000 | 30,000 | 30,000 | 30,000 | 0.0% |
| DEPC | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% |
| BOY SCOUTS | 775 | 775 | 775 | 775 | 0.0% |
| SPAULDING CENTER | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| TOTAL | \$ 192,563 | 249,575 | 249,575 | 194,575 | -22.0% |

SIGNIFICANT CHANGES:

Funding for outside agencies in Local Human Services decreased in FY16-17 due to reduction of \$55,000 for beaver control services from the FY15-16 budgeted amount. These funds are paid every other year for additional resources for beaver control directly for Nash County. No changes were made to funding to other outside agencies.



CULTURAL**General Fund Summary**

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 133,326 | 128,127 | 166,070 | 131,397 | 2.6% |
| LOCAL | 35,517 | 36,000 | 36,000 | 21,000 | -41.7% |
| CHARGES & FEES | 86,348 | 76,200 | 76,200 | 78,400 | 2.9% |
| GENERAL FUND | 0 | 1,284,252 | 1,289,252 | 1,333,106 | 3.8% |
| TOTAL | \$ 255,191 | 1,524,579 | 1,567,522 | 1,563,903 | 2.6% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 351,557 | 327,823 | 327,823 | 365,115 | 11.4% |
| SUPPLIES & OPERATIONS | 1,134,464 | 1,060,129 | 1,065,129 | 1,062,189 | 0.2% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 130,326 | 128,127 | 166,070 | 131,397 | 2.6% |
| RESERVE | 0 | 8,500 | 8,500 | 5,202 | -38.8% |
| TOTAL | \$ 1,616,347 | 1,524,579 | 1,567,522 | 1,563,903 | 2.6% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|--------------|
| FULL TIME | 6.00 | 6.00 | 6.00 | 5.50 | -8.3% |
| PART TIME | 2.50 | 2.50 | 2.50 | 2.50 | 0.0% |
| TOTAL | 8.50 | 8.50 | 8.50 | 8.00 | -5.9% |

SIGNIFICANT CHANGES:

Cultural activities funding for Nash County include Libraries and the Parks and Recreation department.

LIBRARIES

General Fund 0106110

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 133,326 | 128,127 | 166,070 | 131,397 | 2.6% |
| CHARGES & FEES | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 931,739 | 931,739 | 928,441 | -0.4% |
| TOTAL | \$ 133,326 | 1,059,866 | 1,097,809 | 1,059,838 | 0.0% |

EXPENSES:

| | | | | | |
|-----------------------------|---------------------|------------------|------------------|------------------|-------------|
| BRASWELL LIBRARY - LOCAL | \$ 850,739 | 850,739 | 850,739 | 850,739 | 0.0% |
| BRASWELL LIBRARY - ONE CARD | 0 | 5,000 | 5,000 | 5,000 | 0.0% |
| BRASWELL LIBRARY - GRANTS | 130,326 | 128,127 | 166,070 | 131,397 | 2.6% |
| BAILEY LIBRARY | 13,230 | 13,500 | 13,500 | 13,500 | 0.0% |
| SPRING HOPE LIBRARY | 13,230 | 13,500 | 13,500 | 13,500 | 0.0% |
| NASHVILLE LIBRARY | 13,230 | 13,500 | 13,500 | 13,500 | 0.0% |
| MIDDLESEX LIBRARY | 13,230 | 13,500 | 13,500 | 13,500 | 0.0% |
| WHITAKERS LIBRARY | 8,028 | 13,500 | 13,500 | 13,500 | 0.0% |
| AUTOMATION - BAILEY | 0 | 0 | 0 | 0 | 0.0% |
| AUTOMATION - SPRING HOPE | 0 | 0 | 0 | 0 | 0.0% |
| RESERVE | 0 | 8,500 | 8,500 | 5,202 | -38.8% |
| TOTAL | \$ 1,042,013 | 1,059,866 | 1,097,809 | 1,059,838 | 0.0% |

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 remained unchanged. Reserve of \$5,202 for funding for Whitakers Library is included based on unspent appropriated funds from FY2014 and State library funding increased by \$3,270 due to FY15-16 State funding.

RECREATION

General Fund 0106120

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| LOCAL | 35,517 | 36,000 | 36,000 | 21,000 | -41.7% |
| CHARGES & FEES | 86,348 | 76,200 | 76,200 | 78,400 | 2.9% |
| GENERAL FUND | 0 | 352,513 | 357,513 | 404,665 | 14.8% |
| TOTAL | \$ 121,865 | 464,713 | 469,713 | 504,065 | 8.5% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 351,557 | 327,823 | 327,823 | 365,115 | 11.4% |
| SUPPLIES & OPERATIONS | 222,777 | 136,890 | 141,890 | 138,950 | 1.5% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANTS | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 574,334 | 464,713 | 469,713 | 504,065 | 8.5% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|--------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 6.00 | 6.00 | 6.00 | 5.50 | -8.3% |
| PART TIME | 2.50 | 2.50 | 2.50 | 2.50 | 0.0% |
| TOTAL | 8.50 | 8.50 | 8.50 | 8.00 | -5.9% |

SIGNIFICANT CHANGES:

Based on the Board agreement to consolidate and reorganize Aging and Parks & Recreation department staff due to shared services, the FY2016-17 Recommended budget includes 50% salary and benefits for a Director (the other 50% is funded in the Aging department). The department did not see a decrease from this consolidation due to the implementation of the FY2015 Pay Study that included adjustments in the first phase during FY2016 and phase 2 in FY2017. Phase 2 was implemented for Parks & Recreation because staff were recommended to increase more than 2 grades.



EDUCATION

General Fund 0105910

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| RESTRICTED SALES TAXES | 425,614 | 710,793 | 710,793 | 710,793 | 0.0% |
| LOTTERY | 400,000 | 400,000 | 400,000 | 400,000 | 0.0% |
| GENERAL FUND | 0 | 23,191,358 | 23,538,885 | 23,256,358 | 0.3% |
| TOTAL | \$ 825,614 | 24,302,151 | 24,649,678 | 24,367,151 | 0.3% |

EXPENSES:

| | | | | | |
|-------------------------------|----------------------|-------------------|-------------------|-------------------|-------------|
| NASH ROCKY MOUNT CURRENT | \$ 19,720,261 | 20,020,261 | 20,020,261 | 20,320,261 | 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 | 212,538 | 400,000 | 587,462 | 400,000 | 0.0% |
| COMMUNITY COLLEGE CURRENT | 1,645,000 | 2,000,000 | 2,000,000 | 2,000,000 | 0.0% |
| COMMUNITY COLLEGE CAPITAL | 195,000 | 250,000 | 250,000 | 250,000 | 0.0% |
| COMMUNITY COLLEGE ADD'L CAP | 0 | 0 | 160,065 | 0 | 0.0% |
| COMMUNITY COLLEGE PARKING | 0 | 135,000 | 135,000 | 0 | -100.0% |
| NCC CAPITAL RESERVE | 100,000 | 100,000 | 100,000 | 0 | -100.0% |
| TOTAL | \$ 23,269,689 | 24,302,151 | 24,649,678 | 24,367,151 | 0.3% |

SIGNIFICANT CHANGES:

Education includes local funding for Nash Rocky Mount Schools and Nash Community College. NRMS School current funding increased 1.5% (\$300,000) based on NRMS/Nash County agreement to increase classroom teacher supplement over a period of 3 years beginning in FY2015. The agreement also includes additional annual capital funding of \$400,000 from lottery funds. The \$100,000 budgeted for NCC Reserve Capital in FY2015 and FY2016 is not budgeted in the current year with consideration that the NC Bond will be available for use by the NCC for deferred maintenance.



DEBT & LEASE PURCHASES*General Fund Summary*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 936,000 | 936,000 | 936,000 | 936,000 | 0.0% |
| RESTRICTED SALES TAXES | 2,323,386 | 2,271,207 | 2,271,207 | 2,085,702 | -8.2% |
| OTHER SOURCES-DEBT REFINANCE | 3,787,000 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 2,237,764 | 2,368,034 | 2,368,034 | 2,010,154 | -15.1% |
| TOTAL | \$ 9,284,150 | 5,575,241 | 5,575,241 | 5,031,856 | -9.7% |
| EXPENSES: | | | | | |
| LEASE PURCHASES | 580,977 | 761,446 | 761,446 | 494,126 | -35.1% |
| DEBT SERVICE | 8,703,173 | 4,813,795 | 4,813,795 | 4,537,730 | -5.7% |
| TOTAL | \$ 9,284,150 | 5,575,241 | 5,575,241 | 5,031,856 | -9.7% |

SIGNIFICANT CHANGES:

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

LEASE PURCHASES

General Fund 0109105

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-------------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 0 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 580,977 | 761,446 | 761,446 | 494,126 | -35.1% |
| TOTAL | \$ 580,977 | 761,446 | 761,446 | 494,126 | -35.1% |
| EXPENSES: | | | | | |
| 2011 AMBULANCE LEASE | 0 | 0 | 0 | 0 | 0.0% |
| 2013 AMBULANCE LEASE | 120,000 | 120,000 | 120,000 | 0 | -100.0% |
| 2014 AMBULANCE LEASE | 42,313 | 42,314 | 42,314 | 42,314 | 0.0% |
| SUNTRUST LAPTOPS | 52,201 | 52,204 | 52,204 | 0 | -100.0% |
| 2015 AMBULANCE LEASE | 82,625 | 82,626 | 82,626 | 82,626 | 0.0% |
| EMS ZOLL | 75,699 | 0 | 0 | 0 | 0.0% |
| DELL DATA CENTER 1 | 75,586 | 75,587 | 75,587 | 75,586 | 0.0% |
| DELL DATA CENTER 2 | 89,972 | 89,972 | 89,972 | 0 | -100.0% |
| SUNTRUST EMS TOUGHBOOKS | 28,307 | 0 | 0 | 0 | 0.0% |
| DELL DATA CENTER 3 | 14,274 | 14,275 | 14,275 | 14,301 | 0.2% |
| 2016 DEFIBRILLATORS | 0 | 132,005 | 129,233 | 127,064 | -3.7% |
| SECURITY | 0 | 65,243 | 68,015 | 65,015 | -0.3% |
| 2016 PHONE | 0 | 87,220 | 87,220 | 87,220 | 0.0% |
| TOTAL | \$ 580,977 | 761,446 | 761,446 | 494,126 | -35.1% |

SIGNIFICANT CHANGES:

Lease purchases is a separate 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. In 2016 the County financed 25 Defibrillators and a VOIP Phone system. Also, in 2016 the last payment for the 2013 ambulance remount lease, laptop computers and the server project capital leases were paid off.

DEBT SERVICE

General Fund 0109110

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 936,000 | 936,000 | 936,000 | 936,000 | 0.0% |
| RESTRICTED SALES TAXES | 2,323,386 | 2,271,207 | 2,271,207 | 2,085,702 | -8.2% |
| OTHER SOURCES-DEBT REFINANCE | 3,787,000 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 1,656,787 | 1,606,588 | 1,606,588 | 1,516,028 | -5.6% |
| TOTAL | \$ 8,703,173 | 4,813,795 | 4,813,795 | 4,537,730 | -5.7% |

EXPENSES:

| | | | | | |
|-------------------------------|---------------------|------------------|------------------|------------------|--------------|
| NCC GO BONDS | 762,170 | 752,770 | 752,770 | 737,258 | -2.1% |
| CERTIFICATES OF PARTICIPATION | 4,529,500 | 0 | 0 | 0 | 0.0% |
| LOB | 2,121,713 | 2,092,764 | 2,092,764 | 2,495,457 | 19.2% |
| SHELL BUILDING V | 0 | 0 | 0 | 0 | 0.0% |
| NC OLD EASTERN REGION | 115,385 | 115,385 | 115,385 | 115,385 | 0.0% |
| NASH CENTRAL HIGH FINANCING | 656,480 | 625,352 | 625,352 | 0 | -100.0% |
| MIDDLESEX ELEMENTARY | 399,274 | 399,286 | 399,286 | 399,276 | 0.0% |
| REFUND 2004 COPS | 24,310 | 828,238 | 828,238 | 790,354 | -4.6% |
| DEBT ISSUANCE | 94,341 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 8,703,173 | 4,813,795 | 4,813,795 | 4,537,730 | -5.7% |

SIGNIFICANT CHANGES:

Debt increase in FY2015 due to 2004 COPS refunding of \$3,787,000 of other financing source. Issuance costs related to the refunding was \$95,000. FY2017 has a net decrease in debt service due to the payoff of the Nash Central High School but offset by the scheduled funding increase for the 2010 LOB. Lottery funds of \$936,000 and \$2,085,702 in Restricted Sales Tax are applied against NRMS debt which totals \$3,021,702 for FY2017. Debt service for NCC is \$847,762 for FY2017



OTHER PROGRAMS*General Fund**Summary*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| GENERAL FUND | \$ 0 | 155,000 | 805,000 | 155,000 | 0.0% |
| TOTAL | \$ 0 | 155,000 | 805,000 | 155,000 | 0.0% |
| EXPENSES: | | | | | |
| TRANSFER TO OTHER FUNDS | \$ 2,416,179 | 115,000 | 765,000 | 115,000 | 0.0% |
| CONTINGENCY | \$ 0 | 40,000 | 40,000 | 40,000 | 0.0% |
| TOTAL | \$ 2,416,179 | 155,000 | 805,000 | 155,000 | 0.0% |

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency funding and Transfers to other funds from the General Fund.

CONTINGENCY*General Fund**0109400*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 2016-17. Board of Commissioner approval is required for use of Contingency Funds.

TRANSFER TO OTHER FUNDS

General Fund

0109500

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| GENERAL FUND | \$ 0 | 115,000 | 765,000 | 115,000 | 0.0% |
| TOTAL | \$ 0 | 115,000 | 765,000 | 115,000 | 0.0% |

EXPENSES:

| | | | | | |
|---------------------------|---------------------|----------------|----------------|----------------|-------------|
| TO NASHVILLE EMS PROJECT | 150,000 | 0 | 0 | 0 | 0.0% |
| TO COURT/SHERIFF ADDITION | 1,000,000 | 0 | 0 | 0 | 0.0% |
| TO ROAD PROJECT | 151,179 | 0 | 0 | 0 | 0.0% |
| TO ECONOMIC DEVELOPMENT | 500,000 | 0 | 0 | 0 | 0.0% |
| TO SENIOR CENTER | 250,000 | 0 | 650,000 | 0 | 0.0% |
| TO RECREATION | 250,000 | 0 | 0 | 0 | 0.0% |
| TO REVALUATION FUND | 115,000 | 115,000 | 115,000 | 115,000 | 0.0% |
| TOTAL | \$ 2,416,179 | 115,000 | 765,000 | 115,000 | 0.0% |

SIGNIFICANT CHANGES:

This fund is used to budget transfer funds for special programs or capital projects from the General Fund. In FY2015 the County transferred \$2,150,000 to capital projects as noted and \$151,179 to close out the NCC Road Project from 2012. In FY2016 the Board agreed to transfer an additional \$650,000 to the Southern Nash Senior Center project. State statutes require annual funding in preparation for property revaluation. The next Revaluation is in 2017. Based on outsourcing the next revaluation, the available funds needed are anticipated to be \$820,000. Based on calculations, transfers of \$115,000 annually to ensure funding will be available when revaluation is completed.



SPECIAL REVENUE**Summary**

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 52,857 | 10,000 | 10,000 | 15,000 | 50.0% |
| STATE | 371,260 | 181,130 | 193,021 | 193,021 | 6.6% |
| LOCAL | 0 | 0 | 0 | 0 | 0.0% |
| E911 CHARGES | 476,846 | 366,837 | 366,837 | 435,684 | 18.8% |
| FIRE TAXES | 2,932,312 | 2,977,961 | 2,977,961 | 3,080,396 | 3.4% |
| INTEREST INCOME | 501,467 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS | 18,274 | 5,000 | 5,000 | 7,500 | 50.0% |
| FUND BALANCE | 0 | 724,344 | 2,615,594 | 761,112 | 5.1% |
| TOURISM FUND | 449,176 | 470,000 | 470,000 | 470,000 | 0.0% |
| GENERAL FUND | 115,000 | 115,000 | 115,000 | 115,000 | 0.0% |
| TOTAL | \$ 4,917,192 | 4,850,272 | 6,753,413 | 5,077,713 | 4.7% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 157,558 | 193,352 | 135,175 | 139,054 | -28.1% |
| SUPPLIES & OPERATIONS | 1,092,775 | 1,181,516 | 1,268,612 | 1,261,943 | 6.8% |
| CAPITAL OUTLAY | 180,676 | 29,000 | 74,081 | 31,500 | 8.6% |
| CONTRACTS & GRANTS | 161,130 | 161,130 | 173,021 | 173,021 | 7.4% |
| TRANSFER OUT | 558,475 | 187,494 | 2,004,744 | 180,012 | -4.0% |
| RESERVE | 0 | 0 | 0 | 0 | 0.0% |
| REVALUATION RESERVE | 0 | 115,000 | 115,000 | 115,000 | 0.0% |
| FIRE SERVICES | 2,852,620 | 2,982,780 | 2,982,780 | 3,177,183 | 6.5% |
| TOTAL | \$ 5,003,234 | 4,850,272 | 6,753,413 | 5,077,713 | 4.7% |

EMPLOYEES:

| | | | | | |
|--------------|-------------|-------------|-------------|-------------|---------------|
| FULL TIME | 3.13 | 3.13 | 2.00 | 2.00 | -36.1% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 3.13 | 3.13 | 2.00 | 2.00 | -36.1% |

SIGNIFICANT CHANGES:

Nash County has various special revenue funds separate from the primary general fund based on the sources of the funds. These funds account for such things as fire tax revenues, the revaluation of property values, Emergency Telephone System surcharges, Sheriff controlled substance funds, Economic Development, Rural Operating Assistance Program (ROAP) and Nash Tourism. The following pages explain each fund and changes for next year.

STORMWATER MAINTENANCE FUND

Fund 021

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| STORMWATER | \$ 7,500 | 0 | 0 | 0 | 0.0% |
| INTEREST | 9 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 7,509 | 0 | 0 | 0 | 0.0% |
| EXPENSES: | | | | | |
| STORMWATER MAINTENANCE | \$ 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 0 | 0 | 0 | 0 | 0.0% |

SIGNIFICANT CHANGES:

The Stormwater Maintenance Fund is established to hold formula-designated stormwater fees charged to development according to the Unified Development Ordinance. These funds must be restricted solely for the purpose of maintaining stormwater facilities in the future, thus this fund is set aside for that purpose. These funds were relocated to the Planning department budget in 2015-16.

ECONOMIC DEVELOPMENT FUND

Fund 022

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| STATE (NC EASTERN REGION) | \$ 181,330 | 0 | 0 | 0 | 0.0% |
| TRANSFER FROM GENERAL FUND | 500,000 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 187,494 | 2,004,744 | 180,012 | -4.0% |
| TOTAL | \$ 681,330 | 187,494 | 2,004,744 | 180,012 | -4.0% |
| EXPENSES: | | | | | |
| SUPPLIES & OPERATIONS | \$ 0 | 0 | 0 | 0 | 0.0% |
| CAPITAL OUTLAY | 65,283 | 0 | 0 | 0 | 0.0% |
| TRANSFER OUT | 558,475 | 187,494 | 2,004,744 | 180,012 | -4.0% |
| TOTAL | \$ 623,758 | 187,494 | 2,004,744 | 180,012 | -4.0% |

SIGNIFICANT CHANGES:

The FY16-17 budget recommends appropriation of funds to transfer to Utility -Water Services to cover the final debt payment for Hwy 58 N Universal Leaf waterline debt service. The FY15-16 amended budget includes funds transferred to the Hwy 97 Sewer project of \$1,317,250 to complete the required match of \$1,680,750. It also includes \$500,000 originally transferred from the General Fund for the Middlesex Corporate Park in Fund 067.

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

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| E911 CHARGES | \$ 0 | 0 | 0 | 0 | 0.0% |
| WIRELESS CHARGES | 476,846 | 366,837 | 366,837 | 435,684 | 18.8% |
| INTEREST | 214 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 72,866 | 111,866 | 27,907 | -61.7% |
| TOTAL | \$ 477,060 | 439,703 | 478,703 | 463,591 | 5.4% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 55,609 | 58,177 | 0 | 0 | -100.0% |
| SUPPLIES & OPERATIONS | 348,530 | 381,526 | 439,703 | 446,091 | 16.9% |
| CAPITAL OUTLAY | 0 | 0 | 39,000 | 17,500 | 100.0% |
| RESERVE | 0 | 0 | 0 | 0 | 0.0% |
| TRANSFER OUT | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 404,139 | 439,703 | 478,703 | 463,591 | 5.4% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|----------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 1.13 | 1.13 | 0.00 | 0.00 | -100.0% |
| PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 1.13 | 1.13 | 0.00 | 0.00 | -100.0% |

SIGNIFICANT CHANGES:

The Emergency Telephone System Fund (formerly the E911 Fund) includes operations for telephone costs, service maintenance, selective routing charges, wireless database charges and professional services for CAD/GIS Coordinator. Available annual funding is approved by the NC911 Board.

CONTROLLED SUBSTANCE FUND

Fund 027

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 21,300 | 20,000 | 20,000 | 20,000 | 0.0% |
| INTEREST | 126 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS INCOME | 10,800 | 5,000 | 5,000 | 7,500 | 50.0% |
| FUND BALANCE | 0 | 19,000 | 44,000 | 38,500 | 102.6% |
| TOTAL | \$ 32,226 | 44,000 | 69,000 | 66,000 | 50.0% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|---------------|---------------|---------------|--------------|
| SUPPLIES & OPERATIONS | \$ 49,668 | 25,000 | 40,000 | 66,000 | 164.0% |
| CAPITAL OUTLAY | 84,630 | 19,000 | 29,000 | 0 | -100.0% |
| CONTRACTS & GRANT | 0 | 0 | 0 | 0 | 0.0% |
| TRANSFER OUT | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 134,298 | 44,000 | 69,000 | 66,000 | 50.0% |

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. FY2017 includes \$25,000 budgeted for capital outlay for the 2nd of 4 payments due to the County as reimbursement for the Narcotics Building.

FEDERAL ASSET FORFEITURE

Fund 029

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 52,857 | 10,000 | 10,000 | 15,000 | 50.0% |
| INTEREST | 202 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 131,585 | 141,585 | 97,843 | -25.6% |
| TOTAL | \$ 53,059 | 141,585 | 151,585 | 112,843 | -20.3% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|---------------|
| SALARIES & BENEFITS | \$ 35,229 | 66,585 | 66,585 | 70,843 | 6.4% |
| SUPPLIES & OPERATIONS | 57,086 | 65,000 | 78,919 | 28,000 | -56.9% |
| CAPITAL OUTLAY | 30,763 | 10,000 | 6,081 | 14,000 | 40.0% |
| TOTAL | \$ 123,078 | 141,585 | 151,585 | 112,843 | -20.3% |

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 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 2016-17 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 is budgeted for replacement officer for DEA Task Force position.

RURAL OPERATING ASSISTANCE PROGRAM

Fund 051

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| STATE | \$ 161,130 | 161,130 | 173,021 | 173,021 | 7.4% |
| INTEREST | 42 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 161,172 | 161,130 | 173,021 | 173,021 | 7.4% |

EXPENSES:

| | | | | | |
|--------------------|-------------------|----------------|----------------|----------------|-------------|
| CONTRACTS & GRANTS | 161,130 | 161,130 | 173,021 | 173,021 | 7.4% |
| TOTAL | \$ 161,130 | 161,130 | 173,021 | 173,021 | 7.4% |

SIGNIFICANT CHANGES:

The Rural Operating Assistance Program (ROAP) funds are applied for annually and 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 2016-17 are not yet available. Estimates are used for this document to be revised when notification is received.

REVALUATION FUND

Fund 110

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| INTEREST INCOME | \$ 409 | 0 | 0 | 0 | 0.0% |
| GENERAL FUND | 115,000 | 115,000 | 115,000 | 115,000 | 0.0% |
| FUND BALANCE | 0 | 308,580 | 308,580 | 320,063 | 3.7% |
| TOTAL | \$ 115,409 | 423,580 | 423,580 | 435,063 | 2.7% |

EXPENSES:

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| SALARIES & BENEFITS | \$ 0 | 0 | 0 | 0 | 0.0% |
| SUPPLIES & OPERATIONS | 205,714 | 308,580 | 308,580 | 320,063 | 3.7% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| REVALUATION RESERVE | 0 | 115,000 | 115,000 | 115,000 | 0.0% |
| TOTAL | \$ 205,714 | 423,580 | 423,580 | 435,063 | 2.7% |

SIGNIFICANT CHANGES:

Reserves for revaluation are required for Nash County 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. Cost estimates for outsourcing the revaluation is \$820,000, the annual set aside is \$115,000 to meet the required funding level. FY2016-17 budget includes the monthly payments for Pearson's Appraisal Service and additional funds for mailings and advertising costs for the revaluation to be completed January 2017.



FIRE DISTRICTS FUND

Fund 120

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| STANHOPE FIRE TAX | \$ 64,434 | 62,031 | 62,031 | 63,084 | 1.7% |
| STONY CREEK FIRE TAX | 8,717 | 8,288 | 8,288 | 11,197 | 35.1% |
| GREEN HORNET FIRE TAX | 113,402 | 109,267 | 109,267 | 155,764 | 42.6% |
| HARRISON FIRE TAX | 149,516 | 143,915 | 143,915 | 152,012 | 5.6% |
| FERRELLS FIRE TAX | 192,773 | 181,373 | 181,373 | 185,109 | 2.1% |
| N. S. GULLEY FIRE TAX | 392,225 | 427,415 | 427,415 | 435,679 | 1.9% |
| SILVER LAKE FIRE TAX | 9,850 | 9,639 | 9,639 | 9,713 | 0.8% |
| SIMS FIRE TAX | 8,078 | 7,958 | 7,958 | 7,929 | -0.4% |
| TRI COUNTY FIRE TAX | 76,035 | 97,658 | 97,658 | 96,843 | -0.8% |
| SALEM FIRE TAX | 159,873 | 155,942 | 155,942 | 159,420 | 2.2% |
| WEST MOUNT FIRE TAX | 261,714 | 333,307 | 333,307 | 335,662 | 0.7% |
| COOPERS FIRE TAX | 281,116 | 277,866 | 277,866 | 281,855 | 1.4% |
| CASTALIA FIRE TAX | 121,609 | 111,931 | 111,931 | 114,131 | 2.0% |
| SPRING HOPE FIRE TAX | 229,337 | 222,694 | 222,694 | 223,533 | 0.4% |
| MIDDLESEX FIRE TAX | 138,708 | 133,859 | 133,859 | 139,879 | 4.5% |
| WHITAKERS FIRE TAX | 213,031 | 189,887 | 189,887 | 194,120 | 2.2% |
| RED OAK FIRE TAX | 372,203 | 362,202 | 362,202 | 370,694 | 2.3% |
| MOMEYER FIRE TAX | 139,691 | 142,729 | 142,729 | 143,772 | 0.7% |
| INTEREST INCOME | 348 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 4,819 | 4,819 | 96,787 | 1908.4% |
| TOTAL | \$ 2,932,660 | 2,982,780 | 2,982,780 | 3,177,183 | 6.5% |

FIRE DISTRICTS FUND

Fund 120

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| EXPENSES: | | | | | |
| STANHOPE FIRE DISTRICT | \$ 59,904 | 62,031 | 62,031 | 70,086 | 13.0% |
| STONY CREEK FIRE DISTRICT | 8,243 | 8,288 | 8,288 | 11,197 | 35.1% |
| GREEN HORNET FIRE DISTRICT | 110,519 | 109,267 | 109,267 | 162,364 | 48.6% |
| HARRISON FIRE DISTRICT | 149,266 | 143,915 | 143,915 | 171,012 | 18.8% |
| FERRELLS FIRE DISTRICT | 182,579 | 182,579 | 182,579 | 205,924 | 12.8% |
| N. S. GULLEY FIRE DISTRICT | 378,364 | 427,415 | 427,415 | 435,679 | 1.9% |
| SILVER LAKE FIRE DISTRICT | 9,362 | 9,639 | 9,639 | 9,713 | 0.8% |
| SIMS FIRE DISTRICT | 23,820 | 7,958 | 7,958 | 7,929 | -0.4% |
| TRI COUNTY FIRE DISTRICT | 76,035 | 97,658 | 97,658 | 96,843 | -0.8% |
| SALEM FIRE DISTRICT | 154,189 | 155,942 | 155,942 | 159,420 | 2.2% |
| WEST MOUNT FIRE DISTRICT | 255,103 | 333,307 | 333,307 | 349,044 | 4.7% |
| COOPERS FIRE DISTRICT | 284,443 | 277,866 | 277,866 | 288,438 | 3.8% |
| CASTALIA FIRE DISTRICT | 114,659 | 112,825 | 112,825 | 126,231 | 11.9% |
| SPRING HOPE FIRE DISTRICT | 225,353 | 222,694 | 222,694 | 229,115 | 2.9% |
| MIDDLESEX FIRE DISTRICT | 133,254 | 136,578 | 136,578 | 145,602 | 6.6% |
| WHITAKERS FIRE DISTRICT | 190,712 | 189,887 | 189,887 | 194,120 | 2.2% |
| RED OAK FIRE DISTRICT | 354,727 | 362,202 | 362,202 | 370,694 | 2.3% |
| MOMEYER FIRE DISTRICT | 142,088 | 142,729 | 142,729 | 143,772 | 0.7% |
| TOTAL | \$ 2,852,620 | 2,982,780 | 2,982,780 | 3,177,183 | 6.5% |

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 7 of the Budget Ordinance of this document.

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

One fire district is requesting a tax increase for 2016-2017.

| | 2016-17 | Increase |
|-----------------------|----------|----------|
| Green Hornet (Bailey) | \$0.0700 | \$0.0200 |

NASH TOURISM FUND

Fund 130

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| LOCAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| INTEREST | 117 | 0 | 0 | 0 | 0.0% |
| MISCELLANEOUS INCOME | 7,474 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 0 | 0 | 0 | 0.0% |
| TDA | 449,176 | 470,000 | 470,000 | 470,000 | 0.0% |
| TOTAL | \$ 456,767 | 470,000 | 470,000 | 470,000 | 0.0% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|-------------|
| EXPENSES: | | | | | |
| SALARY & BENEFITS | \$ 66,720 | 68,590 | 68,590 | 68,211 | -0.6% |
| SUPPLIES & OPERATIONS | 431,777 | 401,410 | 401,410 | 401,789 | 0.1% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| CONTRACTS & GRANT | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 498,497 | 470,000 | 470,000 | 470,000 | 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:

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 approves funding for Nash County Travel and Tourism. The Tourism Council will request funding from the TDA for 2016-17 without use of fund balance.

UTILITIES FUND**Summary**

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 209,926 | 208,250 | 208,250 | 205,500 | -1.3% |
| SCRAP METAL & RECYCLED OIL | 41,929 | 57,500 | 57,500 | 10,000 | -82.6% |
| CHARGES & FEES | 3,526,353 | 4,356,600 | 4,874,100 | 4,386,599 | 0.7% |
| MISCELLANEOUS INCOME | 94,005 | 90,996 | 90,996 | 87,906 | -3.4% |
| INTEREST INCOME | 41,748 | 33,100 | 33,100 | 33,900 | 2.4% |
| TRANSFER IN | 194,975 | 187,494 | 187,494 | 180,012 | -4.0% |
| FUND BALANCE | 0 | 294,481 | 317,767 | 478,674 | 62.5% |
| TOTAL | \$ 4,108,936 | 5,228,421 | 5,769,207 | 5,382,591 | 2.9% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 992,202 | 990,455 | 955,455 | 1,052,433 | 6.3% |
| SUPPLIES & OPERATIONS | 2,492,477 | 3,198,417 | 3,274,203 | 3,165,037 | -1.0% |
| CAPITAL OUTLAY | 85,524 | 53,004 | 53,004 | 71,000 | 34.0% |
| POSTCLOSURE | 226,229 | 50,000 | 50,000 | 100,000 | 100.0% |
| TRANSFER | 741,475 | 565,728 | 565,728 | 635,342 | 12.3% |
| DEBT SERVICE | 382,851 | 370,817 | 370,817 | 358,779 | -3.2% |
| TOTAL | \$ 4,920,758 | 5,228,421 | 5,269,207 | 5,382,591 | 2.9% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 10.50 | 9.50 | 9.50 | 9.50 | 0.0% |
| PART TIME | 20.75 | 20.50 | 20.50 | 20.80 | 1.5% |
| TOTAL | 31.25 | 30.00 | 30.00 | 30.30 | 1.0% |

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.

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | 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 | 200,175 | 217,675 | 242,051 | 20.9% |
| TOTAL | \$ 0 | 200,175 | 217,675 | 242,051 | 20.9% |

| | | | | | |
|-----------------------|-------------------|----------------|----------------|----------------|--------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 274,996 | 191,625 | 191,625 | 199,701 | 4.2% |
| SUPPLIES & OPERATIONS | 2,969 | 8,550 | 26,050 | 42,350 | 395.3% |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 277,965 | 200,175 | 217,675 | 242,051 | 20.9% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 4.00 | 3.00 | 3.00 | 3.00 | 0.0% |
| PART TIME | 0.25 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL | 4.25 | 3.00 | 3.00 | 3.00 | 0.0% |

SIGNIFICANT CHANGES:

The Public Utilities Division of the Water/Sewer Fund accounts for the administrative functions of the department. In FY2015-16 50% of salary and benefits for the Utilities Director position and the Project Coordinator positions were transferred to Administration Building budget in General Fund. The increase in the FY16-17 salaries and benefits is primarily due to the recommended COLA and the increase in health insurance for FY16-17. The increase in recommended supplies and operations for FY16-17 is due to budgeting for a full year of administrative services for Town of Dorchest.

1607130
 1607140
 1609110
 1609500

WATER & SEWER SERVICES

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------|---------------------|---------------------|----------------------|-----------------------|--------------|
| REVENUES: | | | | | |
| STATE | \$ 0 | 0 | 0 | 0 | 0.0% |
| CHARGES & FEES | 1,614,781 | 1,977,400 | 2,494,900 | 1,925,550 | -2.6% |
| MISCELLANEOUS INCOME | 94,005 | 90,996 | 90,996 | 87,906 | -3.4% |
| INTEREST INCOME | 100 | 100 | 100 | 100 | 0.0% |
| TRANSFER IN | 194,975 | 187,494 | 187,494 | 180,012 | -4.0% |
| FUND BALANCE | 0 | 198,937 | (318,563) | 236,623 | 18.9% |
| TOTAL | \$ 1,903,861 | 2,454,927 | 2,454,927 | 2,430,191 | -1.0% |

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|--------------|
| EXPENSES: | | | | | |
| SALARIES & BENEFITS | \$ 210,154 | 218,772 | 218,772 | 262,310 | 19.9% |
| SUPPLIES & OPERATIONS | 811,253 | 1,299,610 | 1,299,610 | 1,146,760 | -11.8% |
| CAPITAL OUTLAY | 26,941 | 0 | 0 | 27,000 | 100.0% |
| TRANSFER | 741,475 | 565,728 | 565,728 | 635,342 | 12.3% |
| DEBT SERVICE | 382,851 | 370,817 | 370,817 | 358,779 | -3.2% |
| TOTAL | \$ 2,172,674 | 2,454,927 | 2,454,927 | 2,430,191 | -1.0% |

| | | | | | |
|-------------------|-------------|-------------|-------------|-------------|-------------|
| EMPLOYEES: | | | | | |
| FULL TIME | 4.00 | 4.00 | 4.00 | 4.00 | 0.0% |
| PART TIME | 0.50 | 0.50 | 0.50 | 0.80 | 60.0% |
| TOTAL | 4.50 | 4.50 | 4.50 | 4.80 | 6.7% |

SIGNIFICANT CHANGES:

The Water and Sewer Division includes operation of the water/sewer function for the County water/sewer system. FY16-17 Recommended budget includes the final transfer from Economic Development to cover the annual payment on the Hwy 58N Universal Leaf debt service. The increase in salaries and benefits for FY2016-17 is due primarily to the implementation of the FY2015 Pay Study. The decrease in supplies and operations is due to decrease in estimated water purchase and sewer treatment based on analysis of use by CIFI.

| Debt Schedule | Amount Borrowed | Final Payment |
|-----------------------------------------|--------------------|------------------|
| 1 - Water / Sewer Lines | 2,616,000 | July 2017 |
| 2 - Bailey - Bend of River - Bentrledge | 1,500,000 | October 2026 |
| 3 - Bailey Water Lines | 1,122,000 | May 2027 |

SOLID WASTE DIVISION

1664720

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|----------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| FEDERAL | \$ 0 | 0 | 0 | 0 | 0.0% |
| STATE | 209,926 | 208,250 | 208,250 | 205,500 | -1.3% |
| SCRAP METAL & RECYCLED OIL | 41,929 | 57,500 | 57,500 | 10,000 | -82.6% |
| LANDFILL TIPPING FEES | 177,653 | 165,000 | 165,000 | 246,049 | 49.1% |
| RECYCLING FEES | 2,044 | 1,200 | 1,200 | 0 | -100.0% |
| RURAL HOUSEHOLD FEES | 1,731,875 | 2,213,000 | 2,213,000 | 2,215,000 | 0.1% |
| INTEREST INCOME | 41,648 | 33,000 | 33,000 | 33,800 | 2.4% |
| FUND BALANCE | 0 | (104,631) | 418,655 | 0 | -100.0% |
| TOTAL | \$ 2,205,075 | 2,573,319 | 3,096,605 | 2,710,349 | 5.3% |

EXPENSES:

| | | | | | |
|-----------------------|---------------------|------------------|------------------|------------------|-------------|
| SALARIES & BENEFITS | \$ 507,052 | 580,058 | 545,058 | 590,422 | 1.8% |
| SUPPLIES & OPERATIONS | 1,678,255 | 1,890,257 | 1,948,543 | 1,975,927 | 4.5% |
| CAPITAL OUTLAY | 58,583 | 53,004 | 53,004 | 44,000 | -17.0% |
| TRANSFER OUT | 0 | 0 | 500,000 | 0 | 0.0% |
| POSTCLOSURE | 226,229 | 50,000 | 50,000 | 100,000 | 100.0% |
| TOTAL | \$ 2,470,119 | 2,573,319 | 3,096,605 | 2,710,349 | 5.3% |

EMPLOYEES:

| | | | | | |
|--------------|--------------|--------------|--------------|--------------|-------------|
| FULL TIME | 2.50 | 2.50 | 2.50 | 2.50 | 0.0% |
| PART TIME | 20.00 | 20.00 | 20.00 | 20.00 | 0.0% |
| TOTAL | 22.50 | 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 to \$125. The Solid Waste Division budget reflects an increase in supplies and operations in the recommended FY16-17 budget due to anticipated costs for engineering services to begin work on the C&D Landfill expansion, an estimated increase in equipment maintenance costs due to the age of the current equipment and an increase in electronic recycling and landfill disposal costs based on historical trends.

INTERNAL SERVICE FUND*Summary*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| INTER-FUNDS SERVICES CHARGE | \$ 6,135,521 | 6,419,000 | 6,419,000 | 6,387,628 | -0.5% |
| INTEREST INCOME | 2,277 | 0 | 0 | 1,500 | 100.0% |
| MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE FROM GENERAL FUND | 0 | 295,000 | 701,000 | 772,260 | 161.8% |
| | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 6,137,798 | 6,714,000 | 7,120,000 | 7,161,388 | 6.7% |
| EXPENSES: | | | | | |
| CLAIMS COSTS | \$ 5,528,471 | 6,474,000 | 6,880,000 | 7,121,388 | 10.0% |
| TO GENERAL FUND | 0 | 200,000 | 200,000 | 0 | -100.0% |
| RESERVE | 0 | 40,000 | 40,000 | 40,000 | 0.0% |
| TOTAL | \$ 5,528,471 | 6,714,000 | 7,120,000 | 7,161,388 | 6.7% |

SIGNIFICANT CHANGES:

Nash County has two Internal Service funds separate from the primary general fund. These funds are the Employee Insurance Fund, which account for service charges, claims and administrative costs for medical & dental insurance and the wellness clinic and the Workers Compensation Fund.

EMPLOYEES INSURANCE FUND

Fund 080

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|------------------------------------------|---------------------|---------------------|----------------------|-----------------------|-------------|
| REVENUES: | | | | | |
| INTER-FUNDS SERVICES CHARGE | \$ 5,685,182 | 5,959,000 | 5,959,000 | 6,085,178 | 2.1% |
| INTEREST INCOME | 1,338 | 0 | 0 | 1,500 | 100.0% |
| MISCELLANEOUS INCOME | 0 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE FROM GENERAL FUND | 0 | 160,000 | 566,000 | 609,710 | 281.1% |
| | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 5,686,520 | 6,119,000 | 6,525,000 | 6,696,388 | 9.4% |
| EXPENSES: | | | | | |
| CLAIMS/ADMIN/WELLNESS TO GENERAL FUND | \$ 5,195,323 | 5,919,000 | 6,325,000 | 6,696,388 | 13.1% |
| | 0 | 200,000 | 200,000 | 0 | -100.0% |
| RESERVE | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 5,195,323 | 6,119,000 | 6,525,000 | 6,696,388 | 9.4% |

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 2016-17. The FY16-17 Recommended budget includes a 4.2% increase in insurance premiums to offset increasing medical claims.

WORKERS COMPENSATION*Fund 085*

| | ACTUAL 2014-2015 | BUDGET 2015-2016 | AMENDED 2015-2016 | APPROVED 2016-2017 | CHG |
|-----------------------------|---------------------|---------------------|----------------------|-----------------------|---------------|
| REVENUES: | | | | | |
| INTER-FUNDS SERVICES CHARGE | \$ 450,339 | 460,000 | 460,000 | 302,450 | -34.3% |
| INTEREST INCOME | 939 | 0 | 0 | 0 | 0.0% |
| FUND BALANCE | 0 | 135,000 | 135,000 | 162,550 | 20.4% |
| FROM GENERAL FUND | 0 | 0 | 0 | 0 | 0.0% |
| TOTAL | \$ 451,278 | 595,000 | 595,000 | 465,000 | -21.8% |

EXPENSES:

| | | | | | |
|-------------------------------|-------------------|----------------|----------------|----------------|---------------|
| CLAIMS & ADMINISTRATIVE COSTS | \$ 333,148 | 555,000 | 555,000 | 425,000 | -23.4% |
| RESERVE | 0 | 40,000 | 40,000 | 40,000 | 0.0% |
| TOTAL | \$ 333,148 | 595,000 | 595,000 | 465,000 | -21.8% |

SIGNIFICANT CHANGES:

The Worker's Compensation Fund FY16-17 Recommended budget decreased due to reduction in reserves and estimated claims based on historical activity. Charges are based on next year expected costs and ongoing reserves for claims that remain open.

