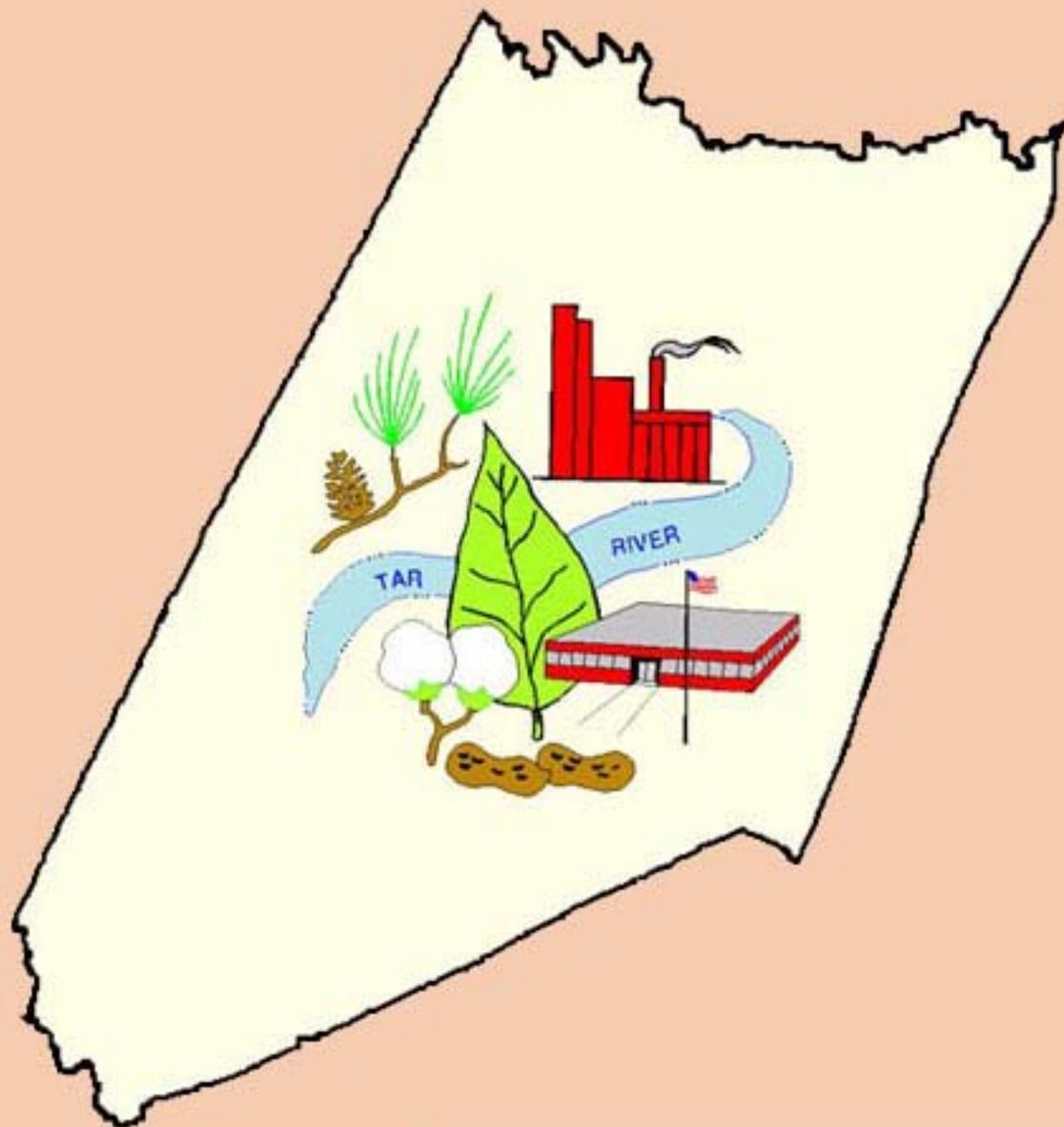


NASH COUNTY NORTH CAROLINA



2009 - 10 Annual Budget

July 1, 2009 - June 30, 2010

COUNTY OF NASH

North Carolina

ANNUAL BUDGET Fiscal Year 2009-10



Board of Commissioners

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Billy Morgan, Vice-Chairman
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J. Wayne Outlaw
Lou M. Richardson
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County Manager

Robert M. Murphy

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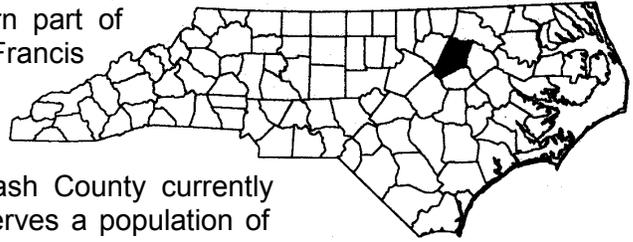
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NASH COUNTY PROFILE

Nash County was formed in 1777 from the western part of Edgecombe County. It was named for General Francis Nash, a soldier who was mortally wounded while fighting under General George Washington at Germantown during the American Revolution. Falling midway between New York and Florida, Nash County currently occupies a land area of 542.71 square miles and serves a population of 95,163 according to estimates based on the 2000 Census.



Nash County has been known primarily as a leading agricultural county, but it has experienced a steady industrial growth. Currently only 4% of the total employment within the County is classified as agricultural employment. However, Nash County ranks 10th in area devoted to farm land in North Carolina.

Nash County could be classified as either a northern coastal plain county or a far eastern piedmont county. It has a primarily rolling terrain with sandy soil, however, brick and tile clays are found along the Tar River, which flows through Nash County. The average rainfall in Nash County is 44 inches and the average temperature is 59 degrees. With employment levels at approximately 40,928, 13.9% are engaged in manufacturing jobs. Growing workforce industry groups are the retail trade (12.8%) and service (9.7%). Nash County enjoys a rare blend of rural lifestyle coupled with the economic advantages of a diversified agricultural, industrial and service-based economy. Nash County is also positioned as a major gateway between the Coastal Plain and Piedmont regions of North Carolina. Within 30 miles of the state capital of Raleigh, Nash County is within an hour's drive of the world-famous Research Triangle Park. Ten municipalities are located within the County, the largest being the City of Rocky Mount. Nashville is the second largest municipality in population and serves as the county seat.

The County operates under the commissioner/manager form of government. Policy-making and legislative authority are vested in a governing board consisting of seven elected commissioners. The governing board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government's manager and attorney. The government's manager is responsible for carrying out the policies and ordinances of the governing board, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. Commissioners are elected by districts and serve four-year terms. Nash County is empowered to levy a property tax on both real and personal properties located within its boundaries. The current tax rate is \$.67 per \$100 of valuation.

Nash County provides its citizens with a wide range of services that include general administration, public safety, health services, social services, cultural, and construction and operation of Solid Waste Disposal, Convenience Centers and Water/Sewer infrastructures, as well as other services. This report includes all the County's activities in maintaining these services. The County also extends financial support to certain boards, agencies, and commissions to assist their efforts to serve citizens. Among these are the Nash-Rocky Mount Board of Education, Nash Community College and The Beacon Center (a joint venture with Edgecombe County to provide mental health services).

NASH COUNTY PROFILE

EDUCATION

Nash County Schools

One public school system serves Nash County and its municipalities. Nash-Rocky Mount Public Schools serves over 17,500 students on 29 campuses. The Nash-Rocky Mount Schools Administrative Unit is governed by the Board of Education consisting of eleven members elected for staggered four-year terms. A school superintendent is appointed by the Board of Education.

The State provides funding for a basic minimum educational program which is supplemented by the County and Federal governments. This minimum program provides funds for operational costs only. The financing of public school facilities has been a joint State and county effort. Thus, financial support is provided by the County for capital and operating costs which is not provided for by the State or Federal government.

Nash Community College

Nash Community College (NCC) is a comprehensive community college serving the Nash/Rocky Mount area and is part of the 58 public community colleges in the North Carolina Community College System. NCC is a public, two-year, post-secondary educational institution established in 1967. It is governed by a 12-member Board of Trustees, four appointed by the County Commissioners, four by the Board of Education and four by the Governor, serving four-year staggered terms. NCC offers a variety of educational programs and services with 83 academic programs, many which lead to a degree, diploma, or certificate. Included are two-year technical and college transfer programs. With an annual full-time enrollment of around 1,200 students, NCC offers a full curriculum focused to meet the needs of the local community for higher education as well as job skills and community development.

North Carolina Wesleyan College

North Carolina Wesleyan (NCWC) is a four-year coeducational, liberal arts college, with a number of pre-professional programs, founded in 1956. Through individual faculty, staff, and alumni activity and through educational and cultural programs NCWC promotes the development of the region. NCWC prepares students for responsible participation in their communities, professional advancement and life long learning. The college provides degree programs and other educational opportunities for residential, commuting and adult students.

Wesleyan is a partner with Nash County and the City of Rocky Mount in developing the Gateway Technology Center designed to offer advanced level courses through resources from East Carolina University and North Carolina State University. About 900 students are enrolled in the traditional Rocky Mount program and another 1,300 students are enrolled in the evening college programs at sites in Rocky Mount, Morrisville, and Goldsboro.

TRANSPORTATION

The County has approximately 1,067 linear miles of public roads and highways. The County has no financial responsibility with respect to maintenance and construction of roads. Major expansion,

NASH COUNTY PROFILE

improvement and maintenance of primary and secondary highway thoroughfares fall under the responsibilities of the State.

The Rocky Mount-Wilson Airport (the "Airport") is the gateway to Eastern North Carolina. The Airport is a joint venture serving the Counties of Nash, Wilson and Edgecombe. Although the airport facility is located in the Nash County zoning jurisdiction, it is centrally located in the region it serves. The zoning districts surrounding the facility are complementary to future airport expansion and improvements. The Airport provides all users access to the region with a 7,000 foot all-weather runway.

Daily rail service is provided to the County by the Seaboard System Railroad with 20-25 train operations daily. The terminal is located on the system's main line running from Richmond, Virginia to Miami, Florida. In addition, an AMTRAK station operates from downtown Rocky Mount with the Silver Service trains (the Silver Meteor and the Silver Star) which offers service between New York City, Georgia and Miami, Florida; the Palmetto train line with service from New York to Savannah, Georgia; and the Carolinian line which runs from New York to Charlotte.

The County is served by two public transit systems. The City of Rocky Mount operates a bus system within its corporate limits. The County has no financial responsibility for its service. A non-profit corporation, Nash-Edgecombe Transportation Service (NETS) operates a human service transit system to transport clients to human service agencies.

HUMAN SERVICES

Social Services

The Department of Social Services administers the following Public Assistance or Income Maintenance programs: Medicaid, Aid to Families with Dependent Children, Special Assistance to Adults, Food Stamps and Energy Assistance. In addition to the public assistance programs, the Department of Social Services operates a child support unit.

The Department of Social Services provides protective services for abused and neglected children and adults, foster care for children and adults, adoption services, day care services for children, family planning, counseling services, chore services, and individual and family adjustment services. It also assists persons in securing health care consumer education and other informational services.

Mental Health

The Beacon Center is responsible for providing a comprehensive array of services to citizens in the areas of substance abuse, mental health and mental retardation. Each County Board appoints 1 member to the Mental Health Governing Board which then appoints the remaining 13 members. The Beacon Center assesses the mental health needs of the County and monitors the delivery of these services.

NASH COUNTY PROFILE

County Health Department

The primary purpose of the County Health Department is to ensure the health and well being of the citizens of the County by means of various population based activities that fall into the general strategy of health promotion and disease prevention. This strategy distinguishes public health activities from other health care activities that are more curative in nature and more individualized in scope. The mandate of the County Health Department is defined in the General Statutes of the State of North Carolina and the responsibility for administration of activities as assumed by County government through the County Board of Health.

The scope of County Health Department activities falls into six broad categories, including: (a) control of communicable diseases, which includes environmental health activities, control of sexually transmitted diseases, control of tuberculosis and control of other childhood diseases in child care settings; (b) specific health care services to assure minimal preventive health services for the indigent, including immunization, family planning, prenatal care, well baby care and specialized services for children with special needs; (c) nutrition education and food supplementation; (d) screening and early detection activities directed at the adult population; (e) support and follow-up services for high risk infants and pregnant women; and (f) health education and health promotion activities, including an on-going community diagnosis to indemnify specific community based health problems and identification of appropriate interventions.

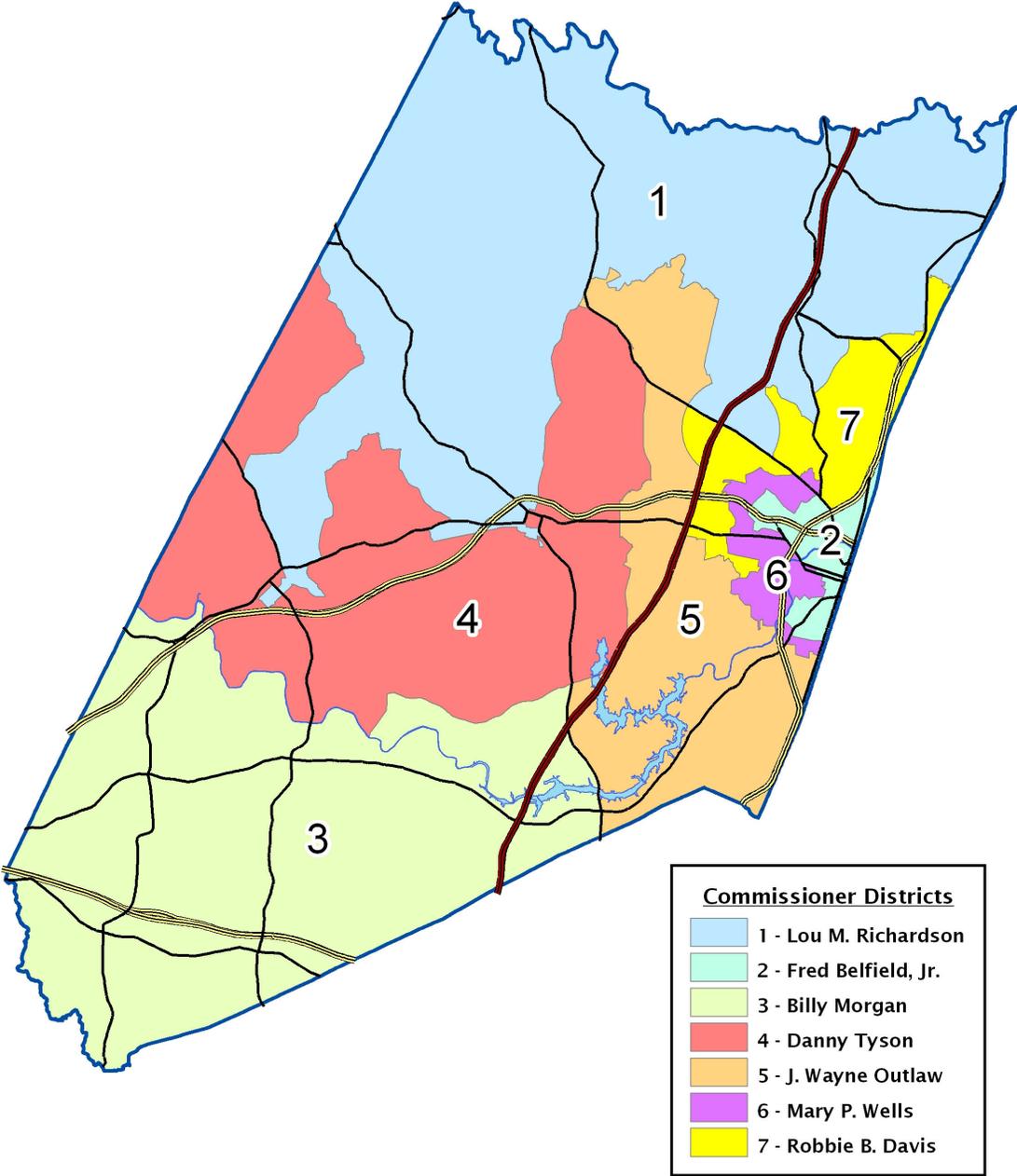
MEDICAL FACILITIES

Nash Health Care Systems

Nash Health Care Systems (NHCS) is a non-profit corporation comprised of four distinct health care facilities located on a single campus on the western edge of Rocky Mount: Nash General Hospital, Nash Day Hospital, Bryant T. Aldridge Rehabilitation Center and Coastal Plain Hospital. Nash General Hospital is an acute care medical center with 300+ beds and was the first all-private room hospital in North Carolina. Nash Day Hospital offers ambulatory outpatient services and one-day surgical procedures. The Aldridge Rehabilitation Center is a 23-bed facility offering comprehensive rehabilitation services. Coastal Plain Hospital is a 50-bed mental health facility offering both resident and outpatient services for psychiatric and substance abuse disorders. The County appoints 14 members of the NHCS Board and owns and leases the hospital facilities in a 30 year agreement.

ELECTION DISTRICTS

**Nash County
Board of County Commissioners
Election Districts**





READER'S GUIDE

It is our desire to provide the necessary information for understanding the Nash County Budget in an easy to read format. Government as a whole is sometimes very complex and confusing, and often the lines between responsibilities of state, county, and city governments become blurred. The Nash County 2009-2010 Budget strives not only to present the financial aspects of the County's annual budget, but also to serve as a policy document, an operations guide, and most importantly, as a communications medium to the citizens of Nash County so they may understand where, why, and how various monies are spent on programs and services.

Following this **INTRODUCTION** section is the County Manager's **BUDGET MESSAGE**. The budget message acts as a cover letter to the budget, including pertinent information that highlights the Manager's Recommended Budget to the Board of Commissioners. The message contains details about the County's priorities and work programs for the upcoming year as well as financial condition and future issues.

The next section contains the **BUDGET ORDINANCE**, which is the official action of the Nash County Board of Commissioners to adopt the budget. This Ordinance sets the legal spending limits for the various funds as well as sets the tax rate for the current year's property tax, the tax rates for Fire Districts, and the solid waste disposal fees.

The **BUDGET SUMMARY** includes a variety of synopses on such issues as the County's Budget Process, Budget Policies, Accounting System, Debt Information, Fund Assignments, etc. It also contains in recap and visual form the Revenue, Expenditure, and Human Resources Information, which is shown individually within each department budget.

Nash County's budget is grouped by fund types which are represented in this book by bold italic divider tabs in all capital letters. A fund is an accounting description for a balanced set of revenues and expenditures grouped together for the purpose of carrying on specific activities. The fund types in this budget are **GOVERNMENTAL FUNDS** which include the **GENERAL FUND**, **SPECIAL REVENUE FUNDS**, and **PROPRIETARY FUNDS** which include the **ENTERPRISE FUND** and **INTERNAL SERVICE FUNDS**.

The first fund represented is the **GENERAL FUND**. This is the principal fund to account for the provision of basic governmental services and is primarily supported by property taxes, sales taxes, permits and fees, state and federal government revenues, and miscellaneous other sources. Departments in the General Fund are grouped by service area to better identify the type of service provided. These service areas are indicated with italicized divider tabs and include **1) General Government, 2) Public Safety, 3) Economic & Physical Development, 4) Health, 5) Social Services, 6) Human Services, 7) Cultural, 8) Education, 9) Debt Service, and 10) Other Programs**. Behind each of these service area categories, departments are shown separately with summary information about the department, accomplishments for the previous year, objectives for the coming year, and performance indicators which may indicate workload, efficiency, or effectiveness of the department. A summary of the department's approved expenditures and revenue sources is shown as well as the authorized employee position total. Position count is shown in Full Time Equivalents (FTE), which means all full time and partial time positions are added together for the total, i.e., two half time positions would equal one FTE.

The next fund section is the **SPECIAL REVENUE FUNDS**. These funds were established to account for proceeds and expenditures which are restricted for special purposes and include: Stormwater

READER'S GUIDE

Maintenance Fund, Economic Development Fund, Emergency Telephone System Fund (formerly E911 Fund), Controlled Substance Fund, Federal Asset Forfeiture Fund, Rural Operating Assistance Program Fund, Revaluation Fund, Fire Districts Fund, and Nash Tourism Fund.

Nash County also has a fund section for **PROPRIETARY FUNDS**. These funds were established for government activities similar to a business. There are two types of proprietary funds. The **ENTERPRISE FUND** is used to account for activities that sell goods or services outside of the government. Nash County's Enterprise Fund is the Utilities Fund and includes Divisions for Public Utilities, Water & Sewer Services, and Solid Waste. The Divisions are operated similar to a private business in that the costs of providing the services are primarily financed through the charges imposed. The **INTERNAL SERVICE FUNDS** are used to report activities that sell goods or services to other parts of the same government. The Employee Insurance Fund and Workers Compensation Fund are set up to account for goods or services provided by one department or agency to other department/agencies internal to the organization.

The **CAPITAL IMPROVEMENT PLAN** is a projected five-year plan for major capital projects. Proposed funding sources are identified for projects on the plan. The Plan has been supported by the Board of Commissioners, but as a working plan. New projects are subject to change, deletion or reprioritization as deemed appropriate by the Board. Each project is set up by Capital Project Ordinance upon final approval.

The **APPENDICES** section of the budget includes a Glossary of budgetary, accounting, and county terminology and also a recap of Miscellaneous Statistics about Nash County.

Should you have any questions after review of Nash County's Fiscal Year 2009-10 Annual Budget, please contact us. Address budgetary questions to Lynne Anderson, Finance Director, at (252) 459-9802 or for general information questions, call Melanie Eason at (252) 459-9888.

MANAGER'S BUDGET MESSAGE



September 2009

To the Nash County Board of Commissioners and Citizens:

The fiscal year 2009-10 Annual Budget for Nash County is presented herewith. The Manager's Recommended Budget was submitted May 18. A public hearing was conducted on June 1, 2009 and a Budget Ordinance totaling \$85,426,142 was adopted.

The Manager's Budget Message on the pages that follow is as presented with the Manager's Recommended Budget. The Board of Commissioners made a \$.01 reduction in the ad valorem tax rate recommended by the County Manager and increased the Fund Balance Appropriation by \$664,900. This change made by the Board of Commissioners before adoption of the final budget is not contained in this message. Other than the Manager's Budget Message, this document reflects the final budget as it was adopted.

The Budget represents hundreds of hours of deliberation on the part of many people – staff, departments, and the Board – and we extend our appreciation to all of them.

Sincerely,

Robert M. Murphy
County Manager



Nash County

BOARD OF
COMMISSIONERS

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CHAIRMAN

FRED BELFIELD, JR.
BILLY MORGAN
J. WAYNE OUTLAW
LOU M. RICHARDSON
DANNY TYSON
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WAYNE MOORE
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To the Board of Commissioners and Citizens of Nash County:

Presented herein for your consideration is the recommended FY 2009-2010 Nash County Budget. The budget contains the revenues and expenditures for all funds, but this message will focus primarily on the general fund, which is the largest fund and the only one supported by county tax dollars.

The 2009-2010 general fund budget is recommended to be \$85,426,142, which represents a 5.8% decrease from the revised FY 2008-2009 budget. Constrained by declining revenues and in an effort to keep the county's property taxes as low as possible, expenditures have been limited to the essentials. The budget also attempts to keep the county on a solid financial footing by limiting our use of fund balance to capital items and avoiding its use for recurring, operational expenditures.

Highlights of the recommended budget include:

Revenue

- A property tax rate of \$.68, which is a reduction of \$.02 from the current rate and within \$.04 cents of the \$.64 revenue neutral rate resulting from the county's 2009 property revaluation.
- Almost no natural growth in real property tax revenues other than that produced by the revaluation
- Decline in personal property tax revenues as a result of depreciation of the personal property tax base.
- Declines in all revenues related to development or the transfer of property.
- A decline of \$2.5 million in sales tax revenue resulting from the elimination of the remaining ¼ cent sales tax reverting to the State in October 2009 and expected declining proceeds from the remaining 2 cent local sales tax due to continued economic pressures.
- A reduction in the amount of fund balance budgeted to support expenditures.
-

Expenditures

- A net reduction of four positions from the county workforce
- No across the board pay adjustments
- The elimination of local Medicaid payment expenses, which represents a savings of over \$3 million from this year's revised budget.
- Level funding for Nash- Rocky Mount Schools and Nash Community College.
- Level or, in many cases, reductions in spending for most county departments and agencies supported by county funding.
- A relatively modest increase of 5.4% in health insurance costs resulting from instituting programs to control medical claims and reduce prescription drug cost.
- A reduction in our workers compensation costs of over \$100,000 resulting from the institution of county wide safety programs.

It has been a real challenge to develop the FY 2009-10 budget. The revenue declines noted above prompted us to look at every line item in the budget to find any possible way to reduce spending. Our options were limited, first because of the increasing demand for our services. The recession and the resulting loss of jobs have increased the number of individuals and families in need of the services provided by such major departments as social services and health. Second, we were attempting to make cuts in budgets that have been held to minimal levels for a number of years despite increasing service demands. Most county services are mandated by the state, and we have long operated with the least personnel and non-personnel resources needed to carry out our mandates. It is almost impossible to further cut budgets that have been consistently maintained at such minimal levels.

The commissioners have discussed this difficulty during your pre- budget work sessions. Nothing illustrates the dilemma better than the graph below that shows the minimal annual rates of increase in the county expenditure budget over the past five years.

RATE OF INCREASE IN COUNTY EXENDITURES OVER PAST 5 YEARS					
	<u>% Increase from 2004 to 2005</u>	<u>% Increase from 2005 to 2006</u>	<u>% Increase from 2006 to 2007</u>	<u>% Increase from 2007 to 2008</u>	<u>% Increase from 2008 to 2009</u>
Budgeted Expenditures excluding one-time changes	3.18%	2.89%	0.57%	2.60%	1.98%

The commissioners met in two budget work sessions to discuss issues surrounding the FY2009-2010 Budget. The first session was very early in the process and the commissioners reviewed and suggested no changes to the goals that have guided the development of county budgets for some years. The second meeting was just two weeks ago, and we were far enough along in the process that we were able to review various tax rate scenarios and see how different rates affected the goals.

What follows is a discussion of the board's budget goals and how the recommended budget meets or does not meet the individual goals.

Maintain the good financial standing of the county

The board of commissioners has managed to keep the county financially healthy despite several years of significant revenue challenges. The board has cut expenses when necessary to avoid spending fund balance for recurring expenditures. A good case in point is this fiscal year when it became apparent that we were in for a difficult time even as you were adopting the budget. We began this fiscal year with a soft freeze on hiring, which moved to a hard freeze later in the year. Department heads scoured their budgets and identified additional cuts. With the freezes and other cuts, we were able to reduce county departmental spending this year by \$1.2 million. We saved another \$800,000 in a school funding reduction. However, most of the positions we froze are essential and need to be filled. Examples include jailers in a jail that is already understaffed, social workers whose caseloads far exceed state averages and paramedics, in a department where we are below our acceptable mix of technicians versus paramedics. Our non personnel savings are very limited, but are in areas that cannot be put off any longer. Examples include needed supplies, replacement sheriff vehicles, ambulances and computer upgrades. Next year's budget continues to budget very sparingly in these areas, but we want to guard against being penny wise but dollar foolish. For example, we do not want to put off vehicle replacement so long that we end up with a group of high mileage ambulances that cost us more in maintenance than we save by not purchasing new ones.

The Board could examine cutting education spending, which represents nearly 28% of our county budget. Our spending for our community college goes largely toward the operation of the physical plant and would be difficult to reduce in light of increased electricity and other operating costs. Our public school spending on a per student basis has remained fairly flat for several years. We have to recognize, however, that any substantial cut in expenditures would have to involve public schools.

If the board accepts the premise that we have cut spending to the point where any further substantial spending cuts would be unwise, then what is left is to make sure that we have adequate revenues to support our expenditures. I believe the proposed \$.68 property tax rate is the lowest rate you can set such that we can guarantee we will have sufficient revenues to provide county services at their current levels and still keep the county well positioned financially over the next few years. The next chart shows how county finances would look over the next five years based on the \$.68 rate and a projection of modest revenue and expenditure growth.

Budget Analysis for Commissioners - Budget at \$.68 Rate
4/27/2009 (revised 5/6/09)

	2008 Actual	Original 2009 Budget	2009 Projection	(.68 cent rate) 2010 Budget	(ordinary growth) 2011 Budget	(ordinary growth) 2012 Budget	(ordinary growth) 2013 Budget
Property Taxes	\$ 41,557,216	\$ 40,817,000	\$ 42,575,000	\$ 46,508,100	\$ 47,205,722	\$ 47,913,807	\$ 48,872,083
Sales Taxes	17,552,510	15,659,000	14,500,000	13,074,474	13,270,591	13,536,003	13,806,723
Other Taxes	392,625	410,000	260,000	285,000	410,000	410,000	410,000
Unrestricted Intergovt.	206,320	193,000	278,000	275,000	193,000	193,000	193,000
Permits & Fees	1,309,775	1,285,400	986,100	883,137	891,968	909,808	928,004
Sales & Services	4,206,779	3,166,650	4,236,489	3,803,500	3,841,535	3,879,950	3,918,750
Investment Earnings	995,999	920,000	830,000	750,000	757,500	765,075	772,726
Other Revenues	1,808,012	998,247	900,000	683,690	900,000	1,000,000	1,000,000
RESTRICTED REVENUES:							
Health	68,029,236	63,449,297	64,565,569	66,242,901	67,470,316	68,607,643	69,901,286
DSS	5,728,709	6,213,909	5,863,824	5,778,339	5,836,122	5,894,484	5,953,428
Restricted	9,813,513	10,489,755	10,485,336	10,444,598	10,757,936	11,080,674	11,413,094
Other One-time Sources	2,108,398	1,953,236	2,342,173	2,092,676	2,155,456	2,220,120	2,286,724
	17,650,620	18,656,900	18,691,333	18,315,613	18,749,515	19,195,278	19,653,246
		2,741,199	2,437,869	-	-	-	-
Total Revenues:	\$ 85,679,856	\$ 84,847,396	\$ 85,694,771	\$ 84,558,514	\$ 86,219,831	\$ 87,802,921	\$ 89,554,532
				-0.34%	1.96%	1.84%	1.99%
Expenditures:							
Prior Year Base	\$ 84,450,926	\$ 23,547,902	\$ 23,547,902	\$ 84,191,500	\$ 84,910,000	\$ 87,026,795	\$ 91,537,197
Payplan implementation		35,173,000		300,000	709,460	904,562	927,176
Group Insurance (10% incr.)		3,829,000		205,000	225,500	248,050	272,855
Education (2.5% incr.)		23,387,809		-	584,695	599,313	614,295
Other Ins. (10% incr.)		1,232,000		-	123,200	135,520	149,072
Gas/(25% incr./Util/(2% incr.)		1,649,000		213,500	256,200	294,630	338,825
Other Operating .5% increase					117,740	118,328	118,920
2012 Debt Issue(Comm. College, Courts, Sr. Ctr., Parks))					2,100,000	2,100,000	(55,000)
Growth in Recr., Sr. Ctr., other operations					100,000	110,000	120,000
Total Expenditures	\$ 84,450,926	\$ 88,818,711	\$ 86,030,837	\$ 84,910,000	\$ 87,026,795	\$ 91,537,197	\$ 94,023,339
			(336,066)	-4.40%	2.49%	5.18%	average
Revenues over/(under) Expenditures	\$ 1,228,930						
Fund Balance -balancing factor(revenue less expenditures)		(3,971,315)		(351,486)	(806,964)	(3,734,276)	(4,468,807)
Fund Balance INCREASED (spent in red)				\$ 1,346,714	\$ 1,537,111	\$ (1,025,503)	\$ (1,692,795)
Capital Reserve				(1,000,000)	(1,000,000)		
Fund Balance Amount	22,366,000	22,366,000	22,366,000	22,712,714	23,249,825	22,224,322	20,531,527
Fund Balance %	26.48%	25.93%	50% medicaid exp.	25.95%	23.91%	23.55%	21.18%
				*0% medicaid exp.			

You will note that we may end this fiscal year slightly in the red, with a possible expenditure of about \$336,000 in fund balance. Were you to support the recommended expenditures with the revenue neutral rate (\$.64) next year without further reducing spending, we would expect to spend a substantial amount of fund balance. This, of course would run contrary to the board's policy of balancing our budget with recurring revenues.

The proposed budget will erase our expected year-ending deficit and establish our fund balance at the end of FY2010 at almost 26% of our general fund expenditures. This percentage is consistent with what is called for in the county's adopted financial policies, and is about average for counties in our population group. Any reduction in the property tax rate would reduce the percentage.

Our revenue assumptions are based on our prior year experience, but assume that our revenues will be affected by the downturn in the economy for a year or two longer. Our expenditure projections show a very modest increase over the period.

Looking over the next few years, the recommended rate will allow us to meet some expected growth in service demand. The chart references senior services and recreation, but it might very well be in other mandated services.

Maintain competitive tax rate and fee structure

The \$.68 rate will still leave the county with among the lowest county tax rates in the region. I am not recommending any other tax or fee increases that affect the general fund.

Maintain a quality work force

The county commissioners have stressed the importance of providing high quality, cost efficient services to our citizens and taxpayers. Having a well trained, experienced and professional workforce is critical to that effort.

We have almost completed the implementation of the new pay plan that the commissioners approved last year. The one remaining piece is to move forward with the merit element, upon which our whole plan is based. A number of our employees have gone well beyond their normal performance expectations in working through this difficult financial period. I think it is very important if we are going to continue operating with minimal staff and continue our high level of productivity that we recognize those employees that are performing in an outstanding fashion. The budget includes \$350,000 for that purpose. No other pay or benefit enhancements are budgeted.

Maintain commitment to education

The commissioners have always been very supportive of public education, noting the importance it plays in the continued growth of our county. Education has typically

received increased funding, many years at a rate above what other departments and agencies have received. It was extraordinary when the commissioners reduced public school funding in mid year by \$800,000 in response to our revenue situation. The recommended budget restores these funds. You will note in the above chart, if our projections are reasonably on track, the commissioners might be able to return to a small incremental increase for education over the next few years.

Funding for the community college is recommended to be held at this year's level. The commissioners should be aware that the recommended amount is well below what was requested by the college. The recommendation is based on available revenues.

Capital

The county has a capital improvements plan that includes several county and school facility upgrades and replacements. The financing plan for the improvements makes use of reserve funds, grants and debt. While we will use funding sources reserved exclusively for school capital projects to service a portion of the debt, we will also use local funds. This budget holds constant the amount of funds we have devoted to debt service this year in anticipation of these funds being used to help service future debt. You will also note in the above chart that the recommended rate will allow us to transfer \$2 million over the next two years from our fund balance to our capital reserve fund. We have been slowly depleting our capital reserve as it now stands at only \$1.75 million. With the recommended rate, and if our projections are accurate, we will be in a position to take on additional debt for various education and county capital projects as shown on the attached chart beginning in 2012.

The recommended FY 2009-2010 General Fund Budget provides a conservative spending plan that is consistent with the priorities and goals of the board of commissioners and which is based on reasonable revenue assumptions. Moreover, the budget, with its recommended tax rate, maintains the county's fiscal stability and positions us to meet our obligations for some years to come.

Changes in three other funds bear mention:

Water and Sewer- The monthly water and sewer rates have been adjusted to reflect the increase in the fees charged by the city of Rocky Mount. Residential water rates will increase 3% and sewer 5%. Industrial rates will reflect the increase as passed on by Rocky Mount at 12%.

Solid Waste- The tipping fee charged at our C&D landfill has been increased by \$3.00 per ton to cover increased operational expenses. The typical homeowner should not be affected by this increase.

Fire Districts- The property tax rates in all eighteen districts will remain unchanged.

This very lean county budget could not be presented to you had it not been for the cooperation of department and agency heads and their employees. Our departments and agencies are filled with people who are masters of doing more with less. It has been truly gratifying to see how our employees have managed to continue to provide a high level of service with decreasing resources. Department heads submitted budgets that were well documented and that asked for the least funding possible. I thank them for their hard work.

This budget document is largely the work of the County Finance Director, Lynne Anderson and her able assistant, Melanie Eason. Both have been recognized for their professionalism by securing for the county the Outstanding Budget Award from the Government Finance Officers Association. I thank them for their efforts.

I invite your review of the recommended FY 2009- 2010 Nash County Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Murphy", with a stylized flourish at the end.

Robert M. Murphy
County Manager



NASH COUNTY, NORTH CAROLINA

*ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2009-2010*

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, 2009, and ending June 30, 2010, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

Ad Valorem Taxes	
Current Year	\$ 44,548,200
Interest on Current Year	275,000
Discount on Current Year	(160,000)
Prior Years Taxes	1,200,000
Refunds and Over/Short	(20,000)
Total Ad Valorem Taxes	<u>\$ 45,843,200</u>

Other Taxes	
Sales Taxes	
One Cent Local Option	6,332,485
Unrestricted 1/2 Cent Sales Tax	2,197,477
Restricted 1/2 Cent Sales Tax	941,776
Unrestricted Add'l 1/2 Cent Sales Tax	1,242,507
Restricted Add'l 1/2 Cent Sales Tax	1,863,761
Article 44 1/4 Cent Sales Tax	496,468
Rental Vehicle Tax	45,000
Real Property Excise Tax	210,000
Privilege Licenses	10,000
Total Other Taxes	<u>\$ 13,339,474</u>

Unrestricted Intergovernmental Revenues	
Beer and Wine Taxes	\$ 150,000
ABC Mixed Beverage Tax	25,000
Video Programming	100,000
Total Unrestricted Intergovernmental	<u>\$ 275,000</u>

Restricted Intergovernmental Revenues	
General Government	
Facilities Fees	\$ 200,000
Municipal Elections	45,000
Emergency Management Grant	20,000
Safe Roads Act	8,000
RTPO County Matches	24,262
Soil Conservation Reimbursement	40,000
Soil State Match	4,000
Coop Events	4,000
Coop PC's	1,524
NC Governor's Hwy Safety Grant	110,880
NC DOT	97,046
Court Liaison Grant	38,000
School Resource Officers Reimbursement	315,709
Veterans Service	2,000
Total General Government	<u>\$ 910,421</u>

Health Department	
Federal and State Aid	\$ 1,650,609
Medicare and Medicaid	3,991,632
Local Fees	455,348
Total Health Department	<u>\$ 6,097,589</u>

Social Services Department	
Federal and State Administration/Aid	\$ 8,960,086
Title IV-D Federal Aid	1,462,190
Local Fees	8,500
Total Social Services Department	<u>\$ 10,430,776</u>
Juvenile Justice	\$ 253,488
Home Care Community Block Grant (HCCBG)	\$ 677,158
Criminal Justice Partnership Program	\$ 95,246
Gang Resistance Awareness Program (GRASPP)	\$ 66,274
Library Grants	146,969
Total Restricted Intergovernmental	<u>\$ 18,677,921</u>
Permits and Fees	
Building Permits	\$ 255,000
Planning Fees	10,000
Cell Tower	17,500
Register of Deeds Fees	400,000
Imaging System Payback	25,737
Marriage Licenses	11,000
Tennis Instructions	1,000
Football Program	2,400
Basketball Program	7,500
Soccer Program	10,000
Baseball Program	12,000
Cheerleading Program	1,500
Indoor Soccer	2,000
Facility Rental Fees	1,500
Sheriff Fees	80,000
Gun Permits	15,000
Stormwater Fees (Soil)	5,000
Occupancy Tax Collection Fee	20,000
Animal Control Fees	6,000
Total Permits and Fees	<u>\$ 883,137</u>
Sales and Services	
Rent	\$ 30,000
Officers Fees	40,000
Jail Fees	160,000
Court Processing Fee	140,000
Sr Nutritional Product Sales	28,000
Sr Center Program Receipt	14,500
Meals-Haliwa Saponi	18,000
Beaver Fees	1,000
Citizen Academy	550
Recreation Special Event	4,000
Radio Tower Lease	7,200
Sponsorship Team Uniforms	4,000
Ambulance Cost Settlement	225,000
Ambulance Fees	2,750,000
Ambulance Service-Edgecombe	12,000
Total Sales and Services	<u>\$ 3,434,250</u>
Investment Earnings	\$ 750,000

Miscellaneous Revenue	
ABC Distribution	\$ 250,000
Gax Tax	16,000
Senior Center Hasten	6,000
Rent Farmers Market	4,500
Rent Pool Hall	4,800
Nash General Hospital	10,000
Hospital Paramedics	80,000
Health & Wellness	35,000
Town Recreation Contributions	14,390
Miscellaneous Income	313,000
	<u>\$ 733,690</u>

TOTAL GENERAL FUND REVENUES \$ 83,936,672

Other Sources	
Proceeds Integrated Software	0
Proceeds GTC RMT	50,000
Health Reserves	219,243
School Capital	0
Wireline Reserve	0
Capital Reserve	0
Reserve Econ Devel	0
Capital Items	0
Fund Balance Appropriated	1,220,227
Total Other Sources	<u>\$ 1,489,470</u>

GENERAL FUND REVENUES AND OTHER SOURCES \$ 85,426,142

EXPENDITURES:

General Government	
Governing Body	\$ 106,582
Administration	486,945
Finance	477,794
Human Resources	292,387
Tax	1,499,363
Legal	150,000
Court Facilities	329,880
Administration Operations	978,892
Elections	365,392
Register of Deeds	398,653
Management Information Services	847,731
Public Buildings	789,400
County Capital Improvements	812,377
Non-Departmental Costs	1,499,471
Total General Government	<u>\$ 9,034,867</u>

Public Safety	
Sheriff	\$ 4,796,629
Court Security	674,135
Highway Safety Grant	221,760
SRO's Nash Rocky Mount Schools	315,709
Jail	4,164,040
Court Liaison Grant	38,000
Governors Crime Commissioner Grant	72,294
Criminal Justice Partnership	95,246
Emergency Communications	1,242,380
Wire Line E-911	5,450
Fire & Rescue Services	234,500
Forestry	95,750
Medical Examiner	45,000
Emergency Services	548,198

Emergency Medical Services	5,558,585
Animal Control	345,668
Total Public Safety	<u>\$ 18,453,344</u>
Economic and Physical Development	
Airport	\$ 47,857
Regional Transportation Planning	122,028
Planning	519,084
Inspections	472,267
Economic Development	561,306
Cooperative Extension Service	330,683
Soil and Water Conservation	333,088
Total Economic and Physical Development	<u>\$ 2,386,313</u>
Human Services	
Health Department	
General Health	\$ 2,143,645
Bioterrorism Program	49,598
Comm Care of Eastern NC	108,439
Family Planning	705,888
Home Health	2,539,080
Community Alternatives Program (CAP)	214,290
Child Service Coordination	192,716
Immunization Action Plan	46,118
Weight Wise	16,014
AIDS	59,421
Tuberculosis	98,451
CDC Tuberculosis	66,985
Teen Tobacco Use Prevention	79,848
Women, Infant, and Child (WIC)	491,458
Healthy Start Baby Love Plus	161,484
Breast and Cervical Cancer	49,514
Komen Breast Cancer	56,250
Child Health	528,925
Maternal Health	936,572
Health Promotion	129,321
Environmental Health	774,423
Diabetic Care	4,560
Communicable Disease	82,102
Total Health Department	<u>\$ 9,535,102</u>
Juvenile Justice	\$ 302,585
Mental Health	\$ 395,205
Home Care Community Block Grant (HCCBG)	\$ 707,693
Social Services Department	
General 1571	\$ 8,445,701
Title IV-D 1571	1,189,627
Work First 1571	662,108
Social Services Other	5,345,650
DSS County Only Participation	26,250
Total Social Services Department	<u>\$ 15,669,336</u>
Other Human Services	
Veterans Service	\$ 50,000
Local Human Services	280,800
Aging Center	261,362
Total Other Human Services	<u>\$ 592,162</u>
Total Human Services	<u>\$ 27,202,083</u>
Cultural	
Libraries	\$ 1,082,570
Recreation	444,113
Total Cultural	<u>\$ 1,526,683</u>

Public Education	\$ 23,387,809
Debt Service	\$ 3,295,043
Contingency	\$ 100,000
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 85,386,142</u>
Other Uses	
Transfers to Other Funds	\$ 40,000
TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	<u>\$ 85,426,142</u>

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

Stormwater Maintenance Fund	
Revenues	<u>\$ 5,000</u>
Expenditures	<u>\$ 5,000</u>
Economic Development Fund	
Revenues	<u>\$ 0</u>
Expenditures	<u>\$ 0</u>
Emergency Telephone System Fund	
Revenues	<u>\$ 458,137</u>
Expenditures	<u>\$ 458,137</u>
Controlled Substance Fund	
Revenues	<u>\$ 190,000</u>
Expenditures	<u>\$ 190,000</u>
Federal Asset Forfeiture Fund	
Revenues	<u>\$ 120,000</u>
Expenditures	<u>\$ 120,000</u>
Rural Operating Assist	
Revenues	<u>\$ 188,216</u>
Expenditures	<u>\$ 188,216</u>
Revaluation Fund:	
Revenues	<u>\$ 40,000</u>
Expenditures	<u>\$ 40,000</u>
Fire Districts Fund:	
Revenues	
Ad Valorem Tax	\$ 2,471,178
Fund Balance Appropriated	49,327
	<u>\$ 2,520,505</u>
Expenditures	<u>\$ 2,520,505</u>
Tourism Fund:	
Revenues	<u>\$ 487,449</u>
Expenditures	<u>\$ 487,449</u>

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

Employee Medical / Dental Insurance Fund:

Revenues	
Premiums	\$ 4,363,700
Investment Earning	35,000
	<u>\$ 4,398,700</u>

Expenditures	
Claims and Administration Expenses	\$ 3,849,000
Wellness Program Costs	30,000
Admin Fees	519,700
Contingency	0
	<u>\$ 4,398,700</u>

Workers Compensation Internal Service Fund:

Revenues	
Premiums	<u>\$ 820,000</u>

Expenditures	
Workers Compensation Operating Expenses	440,000
Excess Insurance/Admin	380,000
	<u>\$ 820,000</u>

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

Utilities Fund:

Revenues	
Water & Sewer Division	\$ 1,078,144
Solid Waste Disposal Division	2,323,584
Stormwater	500
Fund Balance Appropriated	1,173,798
	<u>\$ 4,576,026</u>

Expenditures	
Public Utilities Department	\$ 267,086
Water & Sewer Division	1,088,690
Stormwater	17,685
Solid Waste Disposal Division	2,759,526
Debt Service	443,039
Contingency	0
	<u>\$ 4,576,026</u>

TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4 \$ 99,230,175

Section 5. The total 2009-2010 Budget authorizes an appropriation sufficient to complete encumbrances outstanding at June 30, 2009, and provides authority to complete the transactions. Funds not expended at June 30, 2009 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 Infrastructure Hookup Grant, Single Housing Rehabilitation Program, CDBG Scattered Site Housing, School Capital Projects, Court Facilities Project, Homeland Security Grant, Hwy 58 Emergency Water Line Project, Bailey Water Project, Hwy 97 Bentrige Project, Bend of the River Projects, Windchase Water Project, Lake Haven Water Line Project, Sepro Grant, Water Supply Feasibility Study, Farmers Market Expansion, Middlesex Industrial Park and Central Nash Water & Sewer District Project.]

Section 6. The following taxes are hereby levied for the fiscal year 2009-2010. 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, 2009, 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 \$6,891,000,000 and an estimated collection rate of 96.3%.

Section 7. The following special fire district taxes are hereby levied for the fiscal year 2009-2010 as authorized by G. S. 69-25.4:

AREA	ESTIMATED VALUATION	TAX RATE	TAX LEVY
Stanhope Fire District	\$ 70,795,000	\$0.0750	\$ 53,096
Stony Creek Fire District	\$ 9,331,000	\$0.0700	\$ 6,532
Green Hornet Fire District	\$ 204,010,000	\$0.0500	\$ 102,005
Harrison Fire District	\$ 135,634,000	\$0.0700	\$ 94,944
Ferrells Fire District	\$ 135,989,000	\$0.1200	\$ 163,187
N. S. Gulley Fire District	\$ 340,278,000	\$0.1075	\$ 365,799
Silver Lake Fire District	\$ 10,177,000	\$0.0900	\$ 9,159
Sims Fire District	\$ 17,340,000	\$0.0400	\$ 6,936
Tri-County Fire District	\$ 102,045,000	\$0.0800	\$ 81,636
Salem Fire District	\$ 121,650,000	\$0.0800	\$ 97,320
West Mount Fire District	\$ 326,922,000	\$0.0750	\$ 245,192
Coopers Fire District	\$ 306,666,000	\$0.0850	\$ 260,666
Castalia Fire District	\$ 149,268,000	\$0.0735	\$ 109,712
Spring Hope Fire District	\$ 240,687,000	\$0.0800	\$ 192,550
Middlesex Fire District	\$ 121,831,000	\$0.0500	\$ 60,916
Whitakers Fire District	\$ 245,395,000	\$0.0750	\$ 184,046
Red Oak Fire District	\$ 469,629,000	\$0.0700	\$ 328,740
Momeyer Fire District	\$ 181,237,000	\$0.0600	\$ 108,742

Section 8: There is hereby levied for the fiscal year 2009-2010 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 2009-2010 a tax of \$50.00. Twenty-five (\$25.00) of the proceeds of the tax shall be deposited in the General Fund, \$5.00 of the proceeds of the tax shall be paid to the North Carolina Department of Public Instruction for abused children, and \$20.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 10: There is hereby levied for the fiscal year 2009-2010, a privilege tax on all businesses and professional operations in Nash County in the maximum amount permitted to be levied by counties as provided for by the Schedule B License Tax of the Revenue Act, except for the tax on employment agencies which is fixed at \$100.00. There is also levied a tax in the maximum amount permitted for the retail sale of wine and beer.

Section 11: There is hereby levied during the fiscal year 2009-2010, 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 2009-2010, a fee of \$96.00 per rural household without private collection and \$42.00 per rural household with private collection for recycling. This fee shall be used for the operation of the solid waste convenience centers and to pay the disposal fees charged on the waste from these centers.

Section 13: There is hereby levied during the fiscal year 2009-2010, 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 2009-2010, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 15: There is hereby levied for fiscal year 2009-2010, 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*
- 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
 - b. New Unit Installation w/ducts
 - (1st Unit) \$55.00
 - (ea. addl.) \$35.00
 - c. Mechanical Replacement
 - (1st Unit) \$55.00
 - (ea. addl.) \$30.00
 - d. Gas Piping \$55.00
- 4. Plumbing
 - a. Misc. Permit \$55.00
 - b. Water Heater \$55.00
 - c. Gas Piping \$55.00

- 5. Building Plans Review*** \$10.00
- 6. Re-Review fee 1/2 of original fee (per re-review)

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

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
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:

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

Nash County Zoning Permits are \$10.00

IV. **Commercial Permit Fees**

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

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

A = Total gross building floor area of construction
 B = Fee per square foot (from table below)

Total Gross Floor Area of Construction (square feet)

Fee Computation

0 – 5000 Sq. Ft.	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 B 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
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.

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 Related Fees

1. Change of Use Permit	\$100.00
2. Street Closing Petition	\$450.00
3. Road Name Change	\$150.00 + \$25 / intersection
4. Zoning Permit	\$10.00
5. Rezoning Application	\$200.00
6. Conditional Use Rezoning Application	\$245.00
7. Special Use Permit Application	\$200.00
8. Variance Application	\$100.00
9. Text Amendment	\$200.00
10. Minor Subdivision Review*	\$30 + \$6 / lot
11. Major Subdivision Review**	\$60 + \$8 / lot
12. Sketch*	\$50.00
13. Wireless Communications Facility Review	\$3,500.00

*Fee to be paid at time of Submittal

**Fee to be paid at Preliminary Stages

VIII. Stormwater Fees

1. Stormwater Permit Base Fee (Review Of Nutrients & Peak Flow Coverage)	\$25.00
2. Pre-Post Peak Flow Calcs.	\$125.00

- 3. Engineer Review – Per BMP
(1st Review Only) \$250.00
- 4. Additional Engineer Reviews \$150.00
- 5. Construction Inspections \$150.00 each

Section 16: There is hereby levied for fiscal year 2007-2008, Public Utilities fees as follows:

I. Miscellaneous Fees

- 1. Application Fee \$ 20.00
- 2. Deposit Fee (Residential) \$ 50.00
- 3. Deposit Fee (Commercial/Industrial) Based on projected 2-Month Usage as determined by Public Utilities.
- 4. Late Fee \$ 10.00
- 5. Reconnection Fee \$ 50.00

II. Monthly Usage Fees

1. Residential and Commercial

Water Usage (Gallons)	Water Usage Fee	Sewer Usage Fee
0-1,000	\$20.00	\$20.00
1,001-5,000	+\$4.15/1,000 gal.	+\$8.00/1,000 gal.
5,001-10,000	+\$6.75/1,000 gal.	+\$8.00/1,000 gal.
>10,000 gal.	+\$8.00/1,000 gal.	+\$8.00/1,000 gal.

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

2. Bailey Area - Residential and Commercial

Water Usage (Gallons)	Water Usage Fee
0 – 1,000	\$20.00
1,001 - 5,000	+ \$5.60/1,000 gal.
5,001 – 10,000	+ \$6.75/1,000 gal.
>10,000 gal.	+ \$8.00/1,000 gal.

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

Water Usage (Gallons)	Water Usage Fee
Flat Rate	\$20.00
Each Additional 1,000 gal.	+\$4.00/1,000 gal.

Water Usage (Gallons)	Water Usage Fee
Flat Rate	\$20.00
Per 1,000 gal. (on all water used)	+\$8.00/1,000 gal.

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

4. Pool / Sprinkler / Farming Use

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$4.15/1,000 gal.

5. Pool / Sprinkler / Farming Use - Bailey Area

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$5.60/1,000 gal.

6. Mobile Home Park Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$5.60/1,000 gal.

III. Capacity Fees

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

1. Water

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

2. Sewer

Residential		
4" Tap	\$	350.00
6" Tap	\$	700.00

Non-Residential

This fee shall be based on the water tap sizes listed below:

3/4" Tap	\$	500.00	
1" Tap	\$	750.00	
1 1/2" Tap	\$	1,500.00	
2" Tap	\$	2,250.00	
> 2" Tap			Minimum of \$2,250; exact fee will be 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	\$	800.00
1" Tap	\$	1,000.00
>1" Tap	\$	At County Cost + 10%

2. Sewer*

4" Tap	\$	950.00
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* Note: The owner shall retain the services of an approved utility contractor to install taps larger than 1 inch.

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

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

Section 17: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

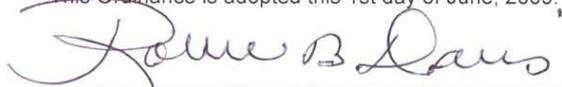
- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000.00 between departments of the same fund with an official report on such transfers at the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

Section 18: 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 19: Copies of the 2009-2010 Budget as provided herein have remained open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 20: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2009 and ending June 30, 2010 was adopted by the Nash County Board of Commissioners in a public hearing held on June 1, 2009 on the proposed 2009-2010 Budget in accordance with North Carolina General Statutes.

This Ordinance is adopted this 1st day of June, 2009,



Robbie B. Davis, Chairman



Attest: Wayne Moore, Clerk to the Board

BUDGET PROCESS

LEGAL BUDGET REQUIREMENTS

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The LGBFCA (G.S. 159-10-13) establishes the dates by which each stage in the annual budget process is to be completed.

Budget Preparation Calendar

- Departmental requests, other than the public schools, must be submitted to the budget officer before April 30.
- School administrative units and community colleges must submit their proposed budgets and requests for county appropriations and supplemental tax levies no later than May 15.
- The recommended budget must be given to the Board of Commissioners no later than June 1.
- The Commission must enact the budget ordinance by July 1, when the budget year begins.

Budget Forms and Procedures

The budget officer must prescribe the forms and procedures for the departments to use in preparing their requests; in the words of G.S. 159-10, requests “shall be made in such form and detail, with such supporting information and justifications, as the budget officer may prescribe.” G.S. 159-10 also requires that a budget request show actual expenditures for the prior year, estimated expenditures for the current year and requests for the proposed budget year.

Departmental Requests

G.S. 159-11 requires that the budget officer’s recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. G.S. 159-11 (b) states what the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year,
- Important features of the activities anticipated in the budget,
- The reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and
- Any major changes in fiscal policy.

BUDGET PROCESS

Board Review

Once the budget is before the Board of Commissioners, several general legal provisions apply to Board review and adoption of the budget ordinance.

- At least ten days must pass between submission of the budget and the adoption of the budget ordinance.
- On the same day that the budget is submitted to the Board of Commissioners, the Budget Officer must file a copy of it in the office of the Clerk to the Board where it is available to the public and the press.
- The Clerk to the Board must publish a notice that the budget has been delivered to the Board of Commissioners and is available for public inspection. This advertisement must also note the time and place of the required public hearing.
- During the interval between submission and adoption, the Board may conduct its review at both regular and special meetings. At least one of these dates must be a public hearing at which any person who wishes to comment may.
- The Open Meetings Law (G.S. 143-318.9-318.18) applies to the budget preparation and adoption process.

Adoption of the Budget Ordinance

The budget ordinance must contain the appropriations, the estimated revenues, the property tax levy and actual tax rate. As required by the Local Government Budget and Fiscal Control Act (G.S. 159, Article 3), the governing board must adopt an annual balanced budget ordinance by July 1 for all funds except those funds that operate under project ordinances.

BUDGET PREPARATION AND ADOPTION

The budget process, from inception to adoption, normally covers 9 to 10 months. An outline of the *Budget Calendar* is included within this section. The process this past year began in January with solicitation of capital needs for inclusion in the County's 5-year Capital Improvement Program (CIP) and long-term goals and objectives.

Budget packets and instructions are distributed to departments and outside agencies in February. Current year projections are requested from each department by the end of February to aide in future county forecasting. Updated CIP's are due from each department requesting a major nonrecurring capital expenditure costing more than \$30,000 with an expected useful life greater than one year. Each department enters their own revenue and expenditure budget requests in the computer system. After the Finance office verifies each department request for accuracy, individual budget meetings are held with each department head, County Manager and Finance Director. Revisions are made as necessary to expense accounts and revenue estimates are adjusted to balance the budget while keeping the financial integrity of Nash County intact. This revised budget was presented in May to the Board of Commissioners by the County Manager. The *Manager's Budget Message*, that

BUDGET PROCESS

accompanied the proposed budget and outlines his recommendations and highlights major changes, is included in a previous section.

Nash County's budget was adopted on June 1, 2009, in accordance with legal requirements for final adoption prior to July 1.

The budget is prepared on the modified accrual basis of accounting as required by North Carolina General Statutes 159-26(c). Appropriations lapse at year-end in the General and Special Revenue Funds for which annual budgets have been legally adopted. The budgets for Capital Project Funds are adopted on a project basis, which may cover more than one year. Appropriations are carried over in these funds until the project(s) are completed.

Budgets for General, Special Revenue, and Capital Project Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board of Commissioners annually adopts a budget by ordinance approximating funds and may, during the year, authorize supplemental appropriations.

BUDGET AMENDMENT PROCESS

Revenues and expenditures in the Nash County Budget may be increased or decreased by amendment anytime throughout the fiscal year. Amendments are presented to the Board of Commissioners for formal approval at monthly Commissioner's meetings.

Authorization for transferring appropriations is as follows:

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

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

BUDGET PROCESS

NASH COUNTY FY 2009-10 BUDGET CALENDAR

Dec-Jan	Update and review Capital Improvement Program
January	Prepare schedules and CY printouts for budget packets
February 6	Distribute 2010 CIP packet to Departments
February 16	Updated CIP due from Departments
February 11	All Departments begin preparing 2008-09 Projections and 2009-10 Revenue Estimates
February 17-20	Finance prepares County-wide CIP
February 26	CIP Report due to County Manager
February 18	2008-09 Projections due to Finance Department
March 10	Distribute budget packets and Performance Measures materials to Department Heads
March 6	Revenue Estimates completed including DSS and Health
March 25	All department budget requests completed in MUNIS and Performance Measures updated and submitted to Finance Department
March 26-April 2	Review department submissions
April 8	Deadline for outside agencies to submit budget requests Print Requested Budget for County Manager's review
April 17-23	Departmental/Agency meetings with County Manager & Finance
April 26	Submit revised budget requests to departments for review
May 18	Manager's Recommended Budget presented to Board of Commissioners
June 1	Board of Commissioners adopted 2009-10 Budget

BUDGET PROCESS

BASIS OF ACCOUNTING

In accordance with State Statutes, the County's budget is prepared on the modified accrual basis, and its accounting records also are maintained on that basis. Under modified accrual accounting, revenues are reported when they are both measurable and available. Expenditures are recorded when a liability is incurred, except for interest on long-term debt and accrued compensated absences.

BUDGETARY CONTROL

In government, the budget is an integral part of a unit's accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations. All Nash County funds are budgeted at the departmental or project level; however, for internal accounting purposes, budgetary control is maintained on a specific line-item basis by the use of an encumbrance system. As purchase orders are issued, corresponding appropriations are reserved for later payment. If an over-encumbrance of balances occurs, purchase orders are not written until additional appropriations are made available.



BUDGET POLICIES

Local government budgeting operates in a setting very different from the private sector politically and legally and is heavily impacted by state law as well as local laws and practices. In addition, guiding the process at the local level are national standards and principles sanctioned by the Governmental Accounting Standards Board (GASB) as an authoritative overseer of local practices and fiscal responsibility. Nash County maintains the following guidelines and policies to ensure fiscal responsibility, maintain a strong financial position, and maintain the necessary level of resources to provide the services required of its citizens.

Nash County's financial and revenue policies set forth basic guidelines for the overall fiscal management of the County and our generally accepted procedure for the County's financial health.

FINANCIAL POLICIES

- The Board of Commissioners provides general guidance through the adoption of the annual budget while the County Manager is responsible for the implementation of the budget throughout the fiscal year.
- The county's annual budget ordinance will be balanced in accordance with N.C. General Statutes 159-8 (a) which states "each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this article. A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations."
- The county establishes and maintains its accounting systems according to the North Carolina Local Budget and Fiscal Control Act. Systems are in place to monitor all sources and uses of funds.
- Reporting is done in accordance with generally accepted accounting principles (GAAP). Governmental funds use modified accrual where revenues are recorded when measurable and available and expenditures recorded when services or goods are received and liabilities incurred. The Enterprise Fund uses full accrual recording revenues when earned and expenditures when incurred.
- Emphasis is placed on an accounting system with strong budgetary and accounting controls providing reasonable assurance of maintaining safety of assets and reliable financial records for preparing reports, such as the budget and the Comprehensive Annual Financial Report (CAFR).
- An annual audit will be performed by an independent public accounting firm which issues an opinion on the financial statements. The auditors are also required to perform a compliance audit for Federal and State financial assistance programs in accordance with the Federal and State Single Audit Act and to comply with review of internal controls under N.C. General Statutes 159-34(a).

REVENUE POLICIES

- The County will attempt to maintain a diverse and stable revenue base to shelter it from short and long-term fluctuations in any one revenue source.
- The County will implement an analytical process using historical data, economic trends, indicators, and conservative approaches for estimating future revenues.

BUDGET POLICIES

- The County will establish user charges and set fees for services in its funds at a level that fully supports the total direct and indirect costs of the activities. The County will review these and all other fees/charges annually and modify them as necessary.
- The County will follow aggressive policies to ensure the highest collection percentage for delinquent County revenues and use all available methods to secure collection.
- The County will prepare conservative revenue estimates to ensure that through over collection of revenues and under spending of the budgeted expenditures, no appropriated fund balance will be needed to meet current expenses.

FISCAL POLICY GUIDELINES - OBJECTIVES

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practice of Nash County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- * Contributes significantly to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following Board-adopted fiscal policy statements are presented. These policies provide a structure to assist in the decision-making process for the Board of Commissioners and staff and establish guidelines for evaluating current activities.

CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will consider all capital improvements in accordance with an adopted capital improvement program.
2. The County, in consultation with the Nash Rocky Mount School System and Nash Community College, will develop a five-year Capital Improvement Program and review and update the plan annually. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

BUDGET POLICIES

3. The County will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be calculated and included in capital budget projections.
4. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and those operating and maintenance costs that have been included in operating budget forecasts.
5. The Capital Improvement Program will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
6. The County, in consultation with the Nash County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
7. The County will attempt to determine the least costly and most flexible financing method for all new projects.
8. Agencies seeking county funding for construction of capital projects should solicit Board of Commissioner approval before incurring any expenses related to the projects.

DEBT POLICIES

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing, Capital Reserves and pay-as-you go funding.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. The ratio of debt service expenditures as a percent of total governmental fund expenditures shall not exceed 12.0%.
6. Tax-supported debt per capita shall not exceed \$1,000.

BUDGET POLICIES

RESERVE POLICIES

1. Fund balance available for appropriation at the close of each fiscal year shall be no less than 15% of General Fund expenditures.
2. In recognition of the incremental costs of capital improvements and their future maintenance and replacement costs, the County will establish a Capital Improvements Reserve Fund.
3. In the event of an emergency or approved one-time use of fund balance in which the reserve falls below the recommended percentage of 15% as stated in #1 above, the county will adopt a plan to replenish the reserve to the policy standard within 36 months.

CASH MANAGEMENT / INVESTMENT POLICIES

1. It is the intent of the County that public funds shall be invested to the extent possible to reduce the need for property tax revenues. Funds shall be invested with the emphasis on safety and liquidity. Yield shall be a secondary consideration. All deposits and investments of County funds shall be in accordance with NCGS 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
4. Cash Flows will be forecast and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
5. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
6. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
7. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investment will be held in book-entry form in the name of the County with the County's third party Custodian (Safekeeping Agent).
8. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no

BUDGET POLICIES

lower than “AAA”, and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.

9. Diversification: No more than 10% of the County’s investment funds may be invested in a specific company’s commercial paper. No more than 20% of the County’s investments may be invested in any one US Agency’s Securities.
10. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director
11. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features.



BUDGETARY ACCOUNTING SYSTEM & CONTROL

All County funds are budgeted on a modified accrual basis in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest on long-term debt that is recognized when due.

Governmental fund types such as the County's General Fund, Special Revenue Funds (Capital Reserve Funds, Fire District Fund, Revaluation Fund, E911 Fund, etc.) and Capital Project Funds are reported in the financial statements on the modified accrual basis. Proprietary Funds of the County are recorded on a full accrual basis in the financial statements, under which revenues are recorded when earned and expenses are recorded when incurred.

FUND ACCOUNTING

Governmental accounting systems should be organized and operated on the basis of funds. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities on balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The County operates its various funds under three broad categories with five fund types. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. The following fund types are included in the Annual Operating Budget:

GOVERNMENTAL FUND

General Fund The General Fund is the principal fund used to account for the provisions of governmental services. The fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds.

Special Revenue Funds Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust or major capital projects) that are legally restricted to expenditures for special purposes.

Capital Project Funds Capital Project Funds are used to account for financial resources to be used for acquisition of major capital facilities. The County maintains its Capital Project Funds separately for account and budgeting purposes. A complete list of Nash County Capital Project Funds is located in the BUDGET SUMMARY section of this document in the Fund Summary section.

PROPRIETARY FUNDS

Enterprise Funds An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is

BUDGETARY ACCOUNTING SYSTEM & CONTROL

appropriate for capital maintenance, public policy, management control, accountability or other purposes. Nash County has one enterprise fund – the Utilities Fund.

Internal Service Funds Internal Service Funds (ISF) are defined as funds used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis. An ISF sets its rates to recover the full cost of providing a particular service. Agencies have ISF costs built into their operating budgets, and each ISF bills agencies for services rendered. Nash County's two Internal Service Funds consist of Employee Insurance Fund and Workers Compensation Fund.

FIDUCIARY FUNDS

Trust and Agency Funds Agency funds account for assets held by the County in a trustee capacity or as an agent; are custodial in nature; and do not involve measurement of results of operations. Nash County has three agency funds (trust funds): Social Services Trust Fund, Motor Vehicles and Town Property Tax Fund, and the Fines and Forfeitures Fund.

FUND BALANCES

Nash County uses four operating fund types: general fund, special revenue, capital projects, and enterprise funds. Each type of fund maintains its own fund balance. Fund balance represents moneys that remain unspent after all budgeted expenditures have been made. These unspent moneys serve as working capital reserve and are available for appropriation or may be retained for capital projects or for emergencies.

The Local Government Commission (LGC), an office of the North Carolina State Treasurer's Office, recommends that counties maintain a minimum fund balance of eight percent (8%) in the General Fund. On average, counties of similar size to Nash County maintain a fund balance of approximately 17-20 percent. According to County policy, fund balance available for appropriation at the close of each fiscal year shall be no less than 15% of General Fund expenditures. At the end of fiscal year 2008-09, Nash County's General Fund had an estimated fund balance of \$29 million, of which \$21 million was unreserved. Nash County's undesignated fund balance as a percentage of expenditures at June 30, 2009 was 19%, an amount within the range of similar sized counties. This is an area the County will continue to monitor as it strives to maintain a strong financial position and meet the needs of a growing county.

DEPOSITS AND INVESTMENTS

DEPOSITS

All deposits of the County are made in Board designated official depositories and collateralized as required by General Statute 159-31. The County may designate as an official depository any bank or savings and loan association whose principal office is located in North Carolina. Also, the County may establish time deposit accounts, money market accounts, and certificates of deposits.

All of the County's deposits are either insured or collateralized by using one of two options. Under Option 1, all deposits over the Federal depository insurance coverage are collateralized with

BUDGETARY ACCOUNTING SYSTEM & CONTROL

securities held by the County's agent in the County's name. Under Option 2, a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the County, these deposits are considered to be held by the County's agent in the County's name. The amount of the pledged collateral is based on an approved averaging method for the non-interest bearing deposits and the actual current balance for interest-bearing deposits. Depositories using Option 2 report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the County or the escrow agent. Because of the inability to measure the exact amount of collateral pledged for the County under Option 2, the potential exists for under-collateralization, and the risk may increase in periods of high cash flow. However, the State Treasurer of North Carolina enforces strict standards of financial stability for each Option 2 depository. The County utilizes one official depository that collateralizes public deposits in excess of the allowable federal insurance coverage by the Option 2 method.

INVESTMENTS

G.S. 159-309(c) authorizes the County to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high quality issues of commercial paper and banker's acceptance; and the North Carolina Cash Management Trust, and SEC registered mutual fund. Investments are stated at cost or amortized cost. The County pools moneys from several funds to facilitate disbursement and investment and maximize investment income.

BUDGETARY CONTROL

In government, more than in business, the budget is an integral part of a unit's accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations and lapses at the end of the fiscal year. The budget can only be amended by action of the Board of Commissioners. For Nash County, appropriations in all funds are formally budgeted at the departmental level or project level. Project ordinances can be adopted for special revenue and capital project funds. However, for internal accounting purposes, budgetary control is maintained by object class (line item).

Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the project level for the capital project funds. Accounting control is maintained by encumbering purchase amounts prior to the release of purchase orders to vendors. Purchase orders that would create an over-encumbrance at that level are not written until additional appropriations are available. Encumbrances outstanding at June 30th are reported as reservations of fund balance rather than expenditures and such encumbered funds are appropriated for expenditure in the subsequent fiscal year. The annual budget can be amended through several methods. Changes at the line item level within a department can be initiated by the Department Head with approval by the Finance Officer and final approval by the County Manager. The appropriation and expenditure of fund balance, expenditures from contingency, or transfers between departments and funds can be initiated at the department level but must have Finance Officer, County Manager, and Board of County Commissioners approval before the amendment is valid.

BUDGETARY ACCOUNTING SYSTEM & CONTROL

BALANCED BUDGET

The Local Government Budget and Fiscal Control Act of North Carolina states “each local government and public authority shall operate under an annual balanced budget ordinance adopted and administered in accordance with this Act”. A budget is considered balanced when the sum of estimated revenues plus appropriated fund balances is equal to appropriations or expenditures. The County adopted a balanced budget for 2009-2010, its general fund, special revenue funds, enterprise fund, and internal service funds. Some funds including capital projects adopt project ordinances which are multi-year budgets for the duration of the project. These also must be balanced.

PERFORMANCE MEASUREMENTS

Performance measures quantitatively tell us something about our products, services, and the processes that produce them. They are a tool to help us understand, manage, and improve what our organization does. Performance measures let us know how well we are doing, if we are meeting our goals and where improvements are necessary, and level of customer satisfaction.

Accountability and improvement are essential parts of our operation and, therefore, a part of the budgetary process as well. Nash County believes that a system of measurable objectives should be established for each area of its operations. The County began its initial stages of performance measures within the budget in Fiscal Year 2003-04 with only a few departments participating in the initial phase of identifying annual objectives. Each successive year, additional departments have been included in the process of identifying and reporting their objectives for the coming year and summarizing accomplishments from the previous year.

With continued education and diligence, departments are refining and improving identification and selection of indicators in an effort to accurately measure success. The staff is actively analyzing and researching statewide and nationwide efforts incorporating performance standards in government in order to make continuous improvements to the processes begun in Nash County. Many times, the very nature of county government in North Carolina acts as an inhibitor to this type of measurement system. Within the county structure, there are departments supervised by the County Manager, others by elected officials (Sheriff, Register of Deeds), and still others by statutorily determined boards (Social Services, Health, Elections). This hierarchy sometimes creates a hardship in implementation of such programs, however, in Nash County all have been cooperative and the County is committed to continued improvements and increased buy-in to the performance project over time.



REVENUE & EXPENDITURE SUMMARY

SUMMARY OF FINANCIAL SOURCES AND USES

(For Budgetary Purposes Only)

	General Operating Fund			Special Revenue Funds		
	Actual 2007-08	Amended Budget 2008-09	Adopted 2009-10	Actual 2007-08	Amended Budget 2008-09	Adopted 2009-10
Funding Sources						
Ad Valorem Taxes	41,557,216	40,817,000	45,843,200	2,181,623	2,183,522	2,471,178
Sales Tax & Other Taxes	17,945,134	16,069,000	13,339,474	-	-	-
Inter-Governmental	17,856,937	20,653,298	18,633,671	991,257	665,484	517,449
Permits and Fees	1,309,775	1,185,400	883,137	-	-	-
Sales and Services	4,206,780	3,715,048	3,803,500	562,902	340,000	528,216
Miscellaneous Revenue	2,754,010	1,887,608	1,433,690	205,732	-	-
Other Financing Sources	951,070	6,737,832	1,489,470	-	839,714	452,464
Transfer In	1,089,221	433,882	-	50,000	50,000	40,000
Total Revenue & Other Financing Sources	\$ 87,670,143	\$ 91,499,068	\$ 85,426,142	\$ 3,991,514	\$ 4,078,720	\$ 4,009,307
Funding Uses						
General Government	7,762,880	9,723,357	9,034,867	104,209	170,700	40,000
Public Safety	16,665,944	19,122,482	18,453,344	3,749,939	3,076,778	3,288,642
Economic & Physical Dev.	3,158,356	2,849,756	2,386,313	640,872	831,242	680,665
Health	8,734,554	10,007,389	9,535,102	-	-	-
Social Services	18,937,577	19,580,494	15,669,336	-	-	-
Other Human Services	1,872,445	2,030,013	1,997,645	-	-	-
Cultural & Recreational	1,351,360	1,522,376	1,526,683	-	-	-
Education	22,327,008	22,987,809	23,387,809	-	-	-
Debt Service	3,640,801	3,525,392	3,295,043	-	-	-
Other Uses	-	100,000	100,000	-	-	-
Transfer Out	292,159	50,000	40,000	-	-	-
Total Expenditures & Other Uses	\$ 84,743,084	\$ 91,499,068	\$ 85,426,142	\$ 4,495,020	\$ 4,078,720	\$ 4,009,307
Net Increase (Decrease) in Fund Balance	\$ 2,927,059	\$ -	\$ -	\$ (503,506)	\$ -	\$ -
Fund Balance July 1	26,805,127	29,732,186	29,732,186	2,627,200	2,123,694	2,123,694
Fund Balance June 30	\$ 29,732,186	\$ 29,732,186	\$ 29,732,186	\$ 2,123,694	\$ 2,123,694	\$ 2,123,694

REVENUE & EXPENDITURE SUMMARY

SUMMARY OF FINANCIAL SOURCES AND USES

Internal Service Funds			Enterprise Fund			Total All Funds		
Actual	Amended Budget	Adopted	Actual	Amended Budget	Adopted	Actual	Amended Budget	Adopted
2007-08	2008-09	2009-10	2007-08	2008-09	2009-10	2007-08	2008-09	2009-10
-	-	-	-	-	-	43,738,839	43,000,522	48,314,378
-	-	-	-	-	-	17,945,134	16,069,000	13,339,474
4,440,493	5,301,516	5,183,700	246,176	190,000	208,000	23,534,863	26,810,298	24,542,820
-	-	-	141,776	141,950	212,400	1,451,551	1,327,350	1,095,537
-	-	-	2,510,105	2,522,620	2,691,284	7,279,787	6,577,668	7,023,000
164,328	40,000	35,000	559,626	391,600	179,000	3,683,696	2,319,208	1,647,690
-	-	-	118,727	(291,464)	1,285,342	1,069,797	7,286,082	3,227,276
146,444	-	-	-	2,042,197	-	1,285,665	2,526,079	40,000
\$ 4,751,265	\$ 5,341,516	\$ 5,218,700	\$ 3,576,410	\$ 4,996,903	\$ 4,576,026	\$ 99,989,332	\$ 105,916,207	\$ 99,230,175
4,903,664	5,341,516	5,218,700	-	-	-	12,770,753	15,235,573	14,293,567
-	-	-	-	-	-	20,415,883	22,199,260	21,741,986
-	-	-	3,169,798	4,501,827	4,132,988	6,969,026	8,182,825	7,199,966
-	-	-	-	-	-	8,734,554	10,007,389	9,535,102
-	-	-	-	-	-	18,937,577	19,580,494	15,669,336
-	-	-	-	-	-	1,872,445	2,030,013	1,997,645
-	-	-	-	-	-	1,351,360	1,522,376	1,526,683
-	-	-	-	-	-	22,327,008	22,987,809	23,387,809
-	-	-	475,779	455,076	443,038	4,116,580	3,980,468	3,738,081
-	-	-	-	-	-	-	100,000	100,000
-	-	-	557,558	40,000	-	849,717	90,000	40,000
\$ 4,903,664	\$ 5,341,516	\$ 5,218,700	\$ 4,203,135	\$ 4,996,903	\$ 4,576,026	\$ 98,344,903	\$ 105,916,207	\$ 99,230,175
\$ (152,399)	\$ -	\$ -	\$ (626,725)	\$ -	\$ -	\$ 1,644,429	\$ -	\$ -
-	(152,399)	(152,399)	16,602,326	15,975,601	15,975,601	46,034,653	47,679,082	47,679,082
\$ (152,399)	\$ (152,399)	\$ (152,399)	\$ 15,975,601	\$ 15,975,601	\$ 15,975,601	\$ 47,679,082	\$ 47,679,082	\$ 47,679,082

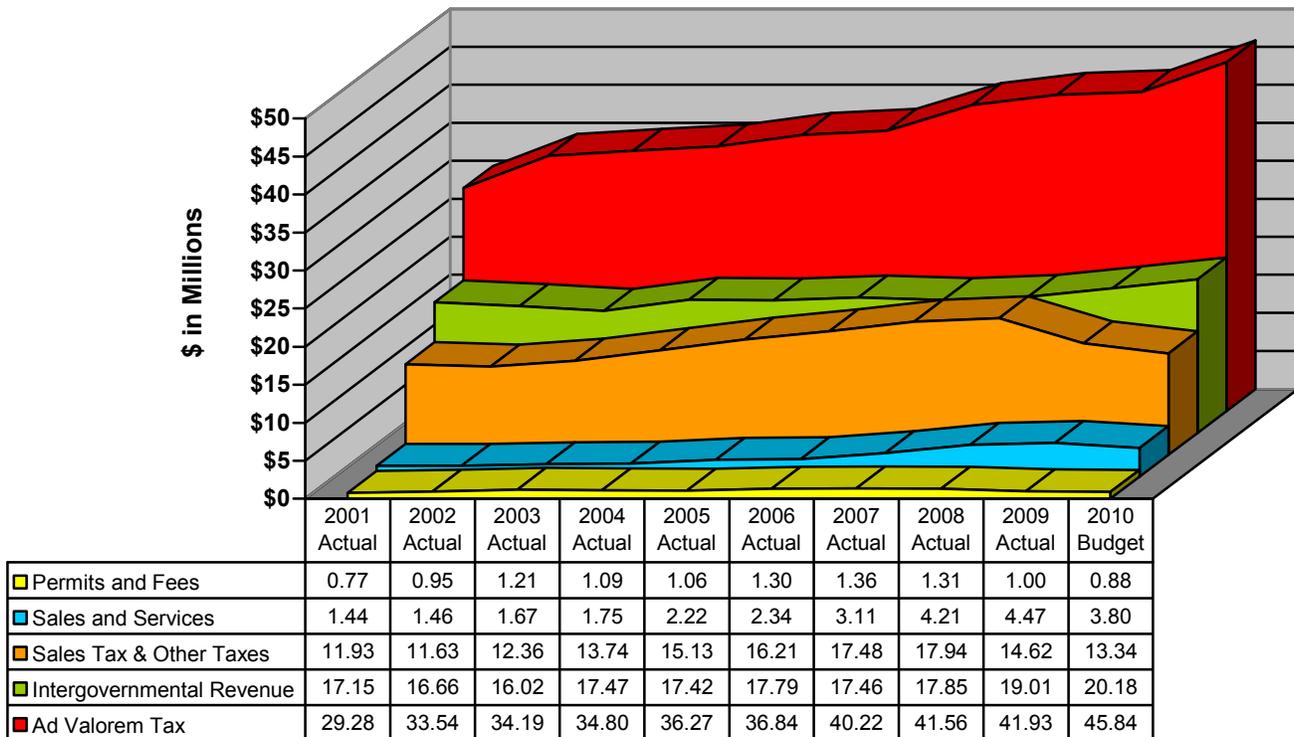
REVENUE & EXPENDITURE SUMMARY

MAJOR REVENUE SOURCE ANALYSIS

Nash County government has many sources of revenue. The revenue sources support the County's General Fund and the County's only enterprise fund, the Utilities Fund. Revenues are affected by a varied array of outside forces. Nash County is growing modestly in economic growth compared to the State average of 3.9%; Nash saw a 0.9% increase of property values from 2008 to 2009. The slow growth has led to additional burden on revenues from sales taxes, property taxes, and other sources. State and Federal sources are also a significant source of revenues and have grown in past years but State and Federal sources are not expected to grow as rapidly in the future.

Estimates of revenues for budgetary purposes are gathered from a variety of sources. To estimate revenues for the coming year, the County Manager and Finance Office consult with the Tax Administrator and other department heads. These individuals play an important role in providing estimates of revenue from program-related fees, state and federal grants, licenses and permits, sales and services, property tax and sales tax. Past trends, current and future economic conditions along with the input of county department heads were used to establish revenue projections for the coming year. The County considers revenue trends over the past five years as well as the effect the County's growth will have on those trends in projecting revenues.

Historic Revenue Growth



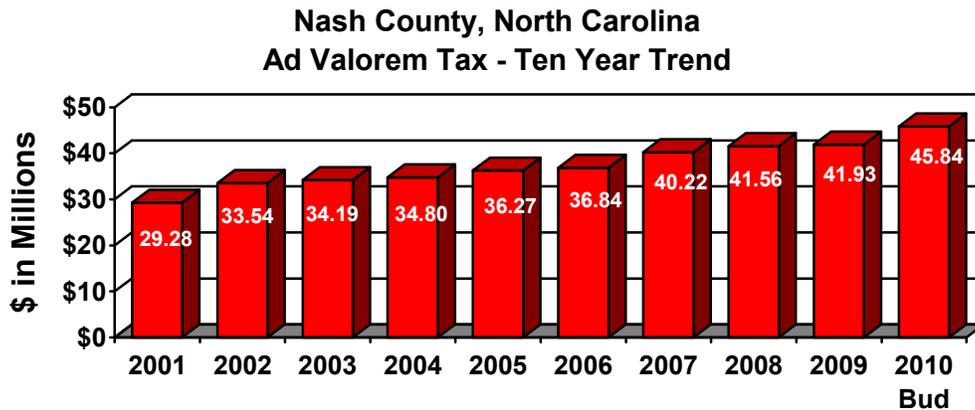
REVENUE & EXPENDITURE SUMMARY

TAX BASE

Property tax valuations have shown a steady increase over the past several years. The revaluation of real property, required by statute every eight (8) years, was completed in Fiscal Year 2008-09 and effective for the 2010 tax levy for Fiscal Year 2009-10. Revaluation will take place again in 2017. North Carolina State Legislature removed property and business inventories from the taxable base after 1988, but with revaluation and economic development, Nash County has seen a steady but slow growth with the tax base increasing just 0.9% over 2007-08 and 9.3% over 2008-09 due to revaluation.

AD VALOREM TAX

Ad valorem, or property tax, revenue is based on an adopted tax rate of \$.67 per \$100 of assessed value, or real and personal property. Current year budgeted net property tax estimates of \$45,843,200 in general fund revenues are based on the \$6.89 billion estimated valuation. In the general fund, one cent on the tax rate generates approximately \$684,000. A collection rate of 96.3% is anticipated. In addition to the general fund, the County levies special ad valorem taxes for 15 fire districts in the County. These taxes are accounted for in Special Revenue Funds section of this budget document. Rates vary per district.



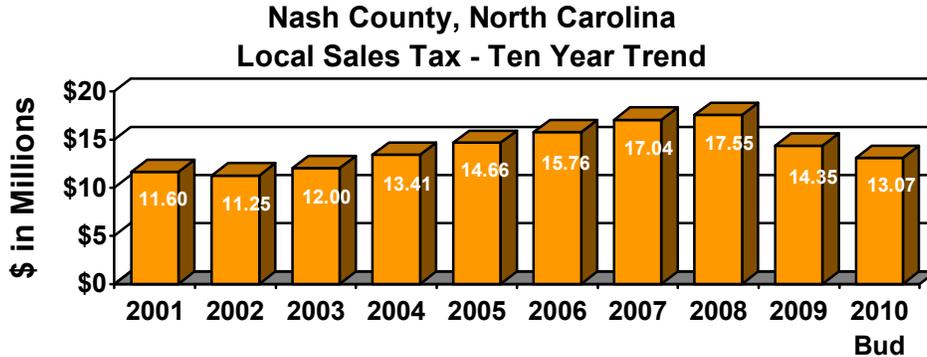
SALES TAXES

Sales tax revenues are the county's second largest single revenue source. The current sales tax rate in North Carolina is 7.75%. Of this, two and one-quarter cents is returned to the County. In Nash County, the total county wide sales tax collections are distributed between the cities in the County and Nash County government based on the population in each government unit. The County's share of 1.25% is unrestricted. The other 1% is legally split into two ½ cents and has certain restrictions placed on the proceeds by General Statute. Currently, 30% of this ½ cent sales tax must be used for school capital projects. The second ½ cent is allocated 60% for schools and 40% for general government. School sales tax collections are now forwarded directly to the schools as capital outlay.

Sales tax revenue, which is directly related to the growth or decline in the economy, shows a drastic decline in the last couple of years due to the economic slowdown that has affected counties across

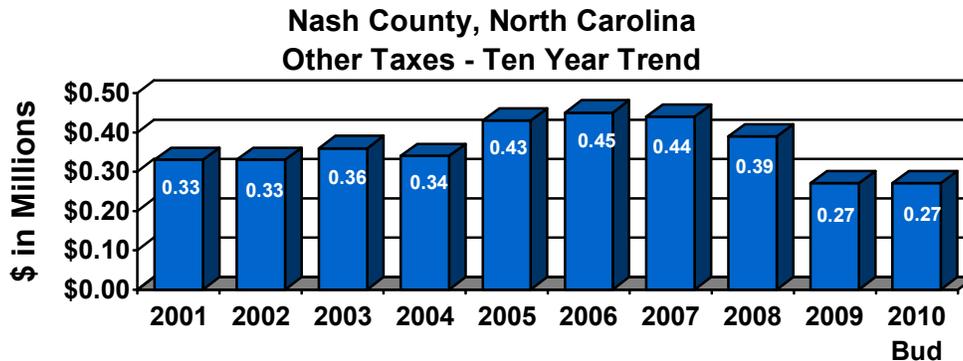
REVENUE & EXPENDITURE SUMMARY

North Carolina. Nash County, in an effort to be conservative, assumes that the local economy will begin to stabilize within the next twelve months.



OTHER TAXES

Nash County also collects revenue from other taxes which include Privilege License Tax, Property Excise Tax and Rental Vehicle Tax. Privilege License Tax is an excise tax levied on the privilege of conducting a particular trade or business. New businesses locating in the county should obtain any necessary licenses from the county tax office. Property Excise Tax is a fee of \$2 per \$1,000 that is applied to a deed to show the selling price of property. This tax, which is required by N.C. General Statutes, is collected in the Register of Deeds office. Rental Vehicle Tax is collected on gross receipts derived from retail short-term motor vehicles leases or rentals. Nash County imposed and levied a tax of 2.25% effective until October 1, 2009 at which time the rate decreased to 2.0%. These other taxes are budgeted at \$265,000 in 2009-10.



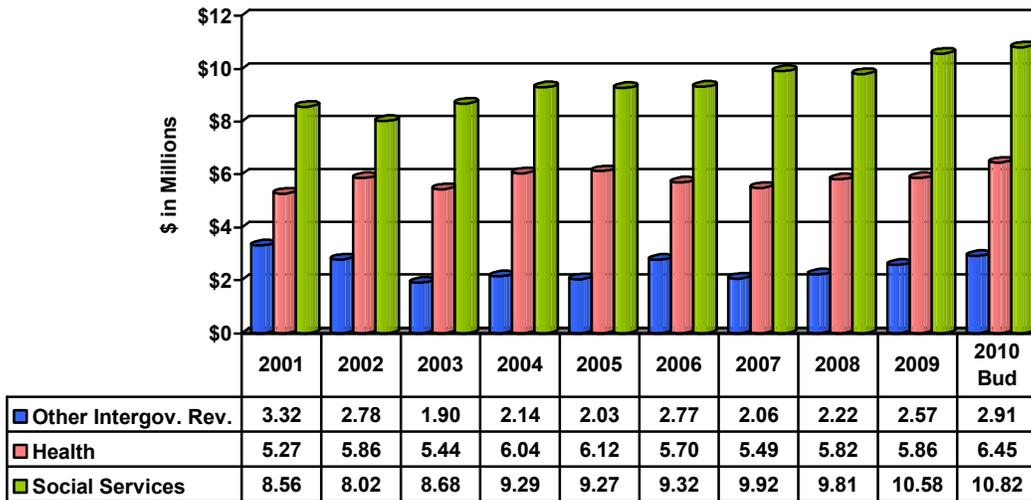
INTERGOVERNMENTAL REVENUE

Intergovernmental revenue consists of restricted and unrestricted funds. Over 85.5% of restricted intergovernmental revenues come from State and Federal grants for the departments of Health and Social Services. This is a slight decrease from 86.5% in prior year. These departments have experienced significant growth in the past. But future trends show more of the burden will be placed on the local government. Federal funds are passed through State agencies and typically require matching funds from the County. State funds received by the County also require a local monetary match.

REVENUE & EXPENDITURE SUMMARY

Health department revenue for 2009-10 is budgeted at \$5,778,339 while Social Services revenue is budgeted at \$10,389,476. Some other major budgeted intergovernmental revenues include \$662,858 for Home & Community Care Block Grant which is primarily to provide a broad base of services to older adults; \$253,488 for Office of Juvenile Justice which is intended to aide children; and \$275,000 for unrestricted revenues consisting of proceeds from the sale of beer, wine and ABC store sales.

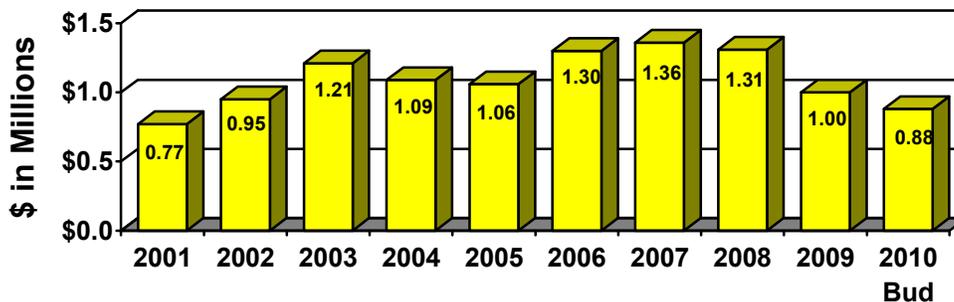
**Nash County, North Carolina
General Fund Intergovernmental Revenue - Ten Year Trend**



PERMITS AND FEES

Permits and fees consist of many different revenue sources but 74% are from two main fees. The Register of Deed fees make up 45% and building permit fees make up 29% of all permits and fees budgeted. The remaining 26% consists of marriage license fees, planning/inspection fees, cell tower review fees, parks and recreation fees and fees for Sheriff and Animal Control. The decrease in permits and fees is primarily attributable to the decline in building permits being issued countywide and lower deed fees due to home sales being down. The Utility Fund includes tipping fees, rural household fees, recycling fees and water / sewer fees.

**Nash County, North Carolina
Permits and Fees - Ten Year Trend**

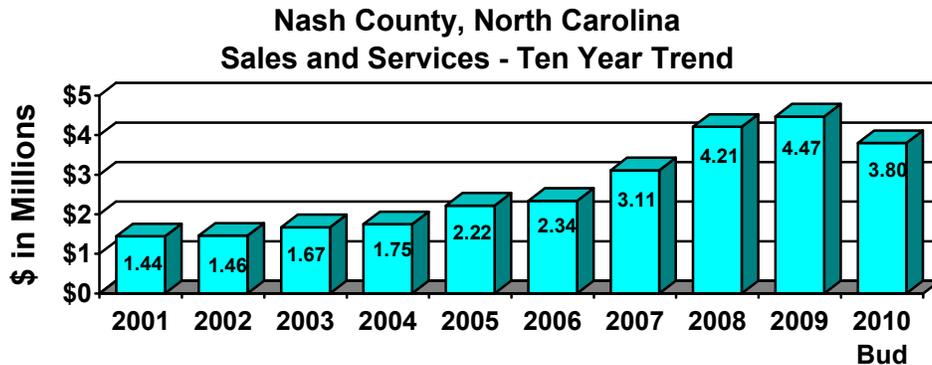


REVENUE & EXPENDITURE SUMMARY

SALES AND SERVICES

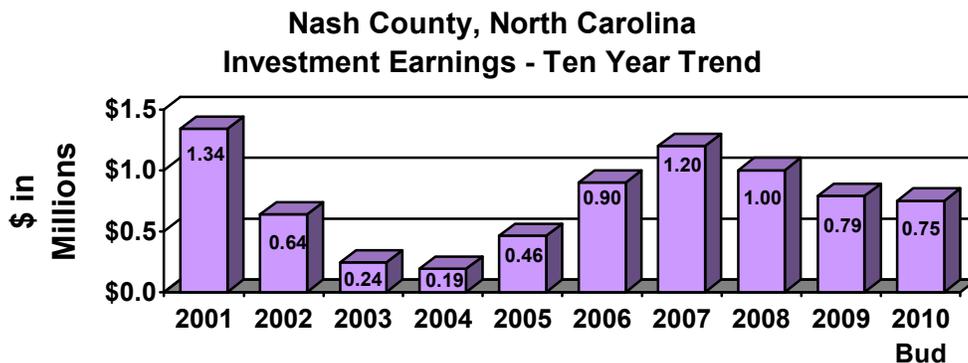
Revenues from sales and services come from a variety of sources including the County's Detention Center, Ambulance Collections, and user charges from the Utilities Fund. Miscellaneous rents, concessions, and other fees are derived from the operations of various county departments and are included in Other Revenues.

Ambulance collections are the largest source of revenue making up 72.3% of all sales and services. Other revenue sources include ambulance settlement at 5.9%, environmental fees at 3.3%, court processing fees at 3.7%, and jail fees at 4.2%. The remaining 10.6% consists of, but is not limited to, officer fees, family planning fees, local health fees, and hospital paramedics.



INVESTMENT EARNINGS

The County invests its available cash primarily in agency securities, commercial paper, North Carolina Cash Management Trust and other secured investments. North Carolina General Statutes define acceptable investment options. After a steady increase in interest rates in Fiscal Years 2004 through 2007, the County is now realizing a decline in investment returns due to lower interest rates directly related to the economic slowdown. Nevertheless, Nash County attempts to invest so as to yield the maximum earnings while securing the assets by investing in only those securities allowed by law.

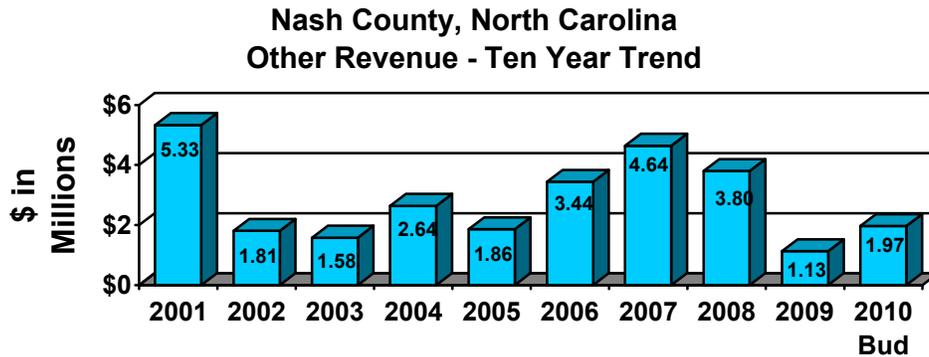


REVENUE & EXPENDITURE SUMMARY

OTHER REVENUE

The Other Revenue category is made up of different revenues that would not fit under any other category such as rent for the Agriculture Center and Farmers Market buildings by outside groups, the Jail canteen where inmates purchase snacks and revenue from the sale of various seeds in Soil Conservation. Larger revenues in this category include investment earnings, TDA Economic Development, and ABC Board profit distribution to the County. Nash County also collects revenue from other sources that are either one-time receipts or expected for a designated period of time.

Also included in other revenues are revenues from other financing sources such as transfers from other funds, proceeds from installment purchases and long-term debt issues. These other financing sources change from year to year which means major changes in some years as shown in the table below.



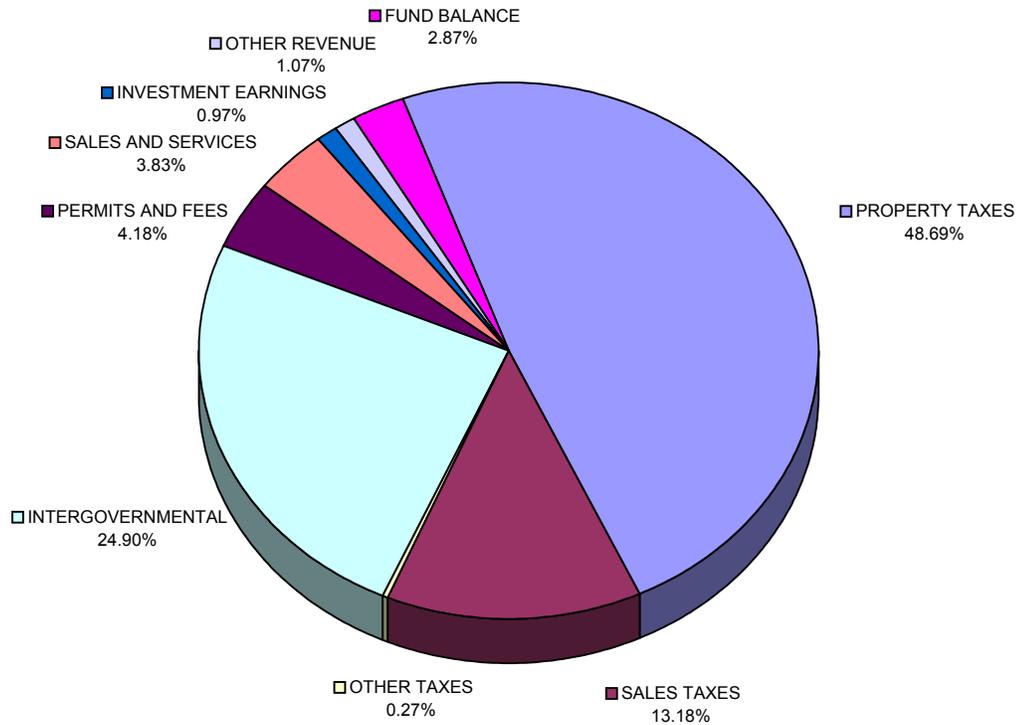
Most years reflect proceeds from borrowing such as \$2,269,114 in 2006, \$1,210,000 in 2004, and \$3,462,513 in 2001. The increase in 2007 is due to the transfer of \$2,190,995 from Health Insurance Reserve and \$347,256 from Workers Compensation Reserve. Included in 2008 are proceeds from hospital for land in corporate park. Other amounts are reimbursements or transfers from other funds.



REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - ALL FUNDS

	ACTUAL 2007-2008	AMENDED BUDGET 2008-2009	ACTUAL 2008-2009	ADOPTED 2009-2010	% OF TOTAL
REVENUES					
AD VALOREM TAXES	\$ 43,738,839	\$ 43,000,522	\$ 44,119,305	\$ 48,314,378	48.69%
SALES TAXES	17,552,509	15,659,000	14,352,782	13,074,474	13.18%
OTHER TAXES	392,625	410,000	269,030	265,000	0.27%
INTERGOVERNMENTAL	23,721,122	26,810,298	26,026,628	24,711,036	24.90%
PERMITS AND FEES	4,338,249	4,189,970	4,202,281	4,146,821	4.18%
SALES AND SERVICES	4,206,780	3,715,048	4,467,662	3,803,500	3.83%
INVESTMENT EARNINGS	1,915,976	1,351,600	1,084,440	964,000	0.97%
OTHER REVENUE	2,837,567	1,810,279	1,045,772	1,064,477	1.07%
TRANSFER FROM OTHER FUNDS	1,285,665	483,882	2,293,931	40,000	0.04%
FUND BALANCE ORIGINALLY BUDGETED	-	5,501,998	-	2,846,489	2.87%
FUND BALANCE AMENDED TO ADD	-	2,120,280	-	-	0.00%
\$ 99,989,332	105,052,877	\$ 97,861,831	\$ 99,230,175	100.00%	
FUND BALANCE					
CAPITAL, SCHOOLS & UNIVERSAL	-	863,330	-	-	0.00%
GRAND TOTAL	\$ 99,989,332	105,916,207	\$ 97,861,831	\$ 99,230,175	100.00%



REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL 2007-2008	AMENDED BUDGET 2008-2009	ACTUAL 2008-2009	ADOPTED 2009-2010	% OF TOTAL FUND	BUDGETED % CHANGE FY 09 to FY 10
GENERAL - FUND 010						
AD VALOREM TAXES	\$ 41,557,216	\$ 40,817,000	\$ 41,930,753	\$ 45,843,200	53.66%	12.31%
SALES TAXES	17,552,509	15,659,000	14,352,782	13,074,474	15.31%	-16.51%
OTHER TAXES	392,625	410,000	269,030	265,000	0.31%	-35.37%
INTERGOVERNMENTAL	17,856,937	20,653,298	19,789,841	18,633,671	21.81%	-9.78%
PERMITS AND FEES	1,309,775	1,185,400	999,706	883,137	1.03%	-25.50%
SALES AND SERVICES	4,206,780	3,715,048	4,467,662	3,803,500	4.45%	2.38%
INVESTMENT EARNINGS	995,999	920,000	787,124	750,000	0.88%	-18.48%
OTHER REVENUE	2,709,081	1,695,143	924,037	952,933	1.12%	-43.78%
TRANSFER FROM OTHER FUNDS	1,089,221	433,882	208,013	-	0.00%	-100.00%
FUND BALANCE ORIGINALLY BUDGETED	-	3,971,315	-	1,220,227	1.43%	-69.27%
FUND BALANCE AMENDED TO ADD	-	1,175,652	-	-	0.00%	-100.00%
TOTAL	\$ 87,670,143	\$ 90,635,738	\$ 83,728,948	\$ 85,426,142	100.00%	-5.75%
FUND BALANCE						
CAPITAL, SCHOOLS & UNIVERSAL	-	863,330	-	-	0.00%	-100.00%
TOTAL	\$ 87,670,143	\$ 91,499,068	\$ 83,728,948	\$ 85,426,142	100.00%	-6.64%
STORMWATER - FUND 021						
INTERGOVERNMENTAL REVENUE	\$ 9,500	\$ 10,000	\$ -	\$ 5,000	100.00%	-50.00%
INVESTMENT EARNINGS	547	-	157	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	-	-	-	0.00%	0.00%
TOTAL	\$ 10,047	\$ 10,000	\$ 157	\$ 5,000	100.00%	100.00%
ECONOMIC DEVELOPMENT - FUND 022						
INTERGOVERNMENTAL REVENUE	\$ -	\$ -	\$ 15,000	\$ -	0.00%	0.00%
INVESTMENT EARNINGS	18,834	-	4,169	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	173,000	-	-	0.00%	-100.00%
TOTAL	\$ 18,834	\$ 173,000	\$ 19,169	\$ -	0.00%	-100.00%
E-911 - FUND 025						
911 USER FEES	\$ 376,642	\$ 340,000	\$ 376,420	\$ 340,000	74.21%	0.00%
INTEREST EARNINGS	77,160	-	8,514	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	249,000	-	118,137	25.79%	-52.56%
FUND BALANCE AMENDED TO ADD	-	-	-	-	0.00%	0.00%
TOTAL	\$ 453,802	\$ 589,000	\$ 384,934	\$ 458,137	100.00%	-22.22%

REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL 2007-2008	AMENDED BUDGET 2008-2009	ACTUAL 2008-2009	ADOPTED 2009-2010	% OF TOTAL FUND	BUDGETED % CHANGE FY 09 to FY 10
CONTROLLED SUBSTANCE - FUND 027						
INTERGOVERNMENTAL REVENUE	\$ 259,808	\$ 15,000	\$ 93,848	\$ 25,000	13.16%	66.67%
OTHER REVENUE	6,200	-	6,600	-	0.00%	0.00%
INVESTMENT EARNINGS	10,937	-	2,906	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	43,000	-	165,000	86.84%	283.72%
FUND BALANCE AMENDED TO ADD	-	(13,000)	-	-	0.00%	-100.00%
TOTAL \$	276,945	45,000	103,354	190,000	100.00%	322.22%
FEDERAL ASSET FORFEITURE - FUND 029						
INTERGOVERNMENTAL REVENUE	\$ 291,949	\$ -	\$ 64,853	\$ -	0.00%	0.00%
INVESTMENT EARNINGS	18,083	-	5,863	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	20,000	-	120,000	100.00%	500.00%
FUND BALANCE AMENDED TO ADD	-	151,100	-	-	0.00%	-100.00%
TOTAL \$	310,032	171,100	70,716	120,000	100.00%	-29.87%
RURAL OPERATING ASSISTANCE PROGRAM - FUND 051						
INTERGOVERNMENTAL REVENUE	\$ 186,259	\$ 198,128	\$ 198,128	\$ 188,216	100.00%	-5.00%
INVESTMENT EARNINGS	6,597	-	1,563	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	-	-	-	0.00%	0.00%
TOTAL \$	192,856	198,128	199,691	188,216	100.00%	-5.00%
EMPLOYEE INSURANCE - FUND 080						
INTER-FUNDS SERVICE CHARGES	\$ 3,690,493	\$ 4,391,516	\$ 4,267,498	\$ 4,363,700	99.20%	-0.63%
INVESTMENT EARNINGS	145,384	40,000	33,317	35,000	0.80%	-12.50%
TRANSFER FROM GENERAL FUND	-	-	-	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	-	-	-	0.00%	0.00%
FUND BALANCE AMENDED TO ADD	-	-	-	-	0.00%	0.00%
TOTAL \$	3,835,877	4,431,516	4,300,815	4,398,700	100.00%	-0.74%
WORKERS COMP INTERNAL - FUND 085						
INTER-FUNDS SERVICE CHARGES	\$ 750,000	\$ 910,000	\$ 963,172	\$ 820,000	100.00%	-9.89%
INVESTMENT EARNINGS	18,944	-	4,028	-	0.00%	0.00%
TRANSFER FROM GENERAL FUND	146,444	-	-	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	-	-	-	0.00%	0.00%
FUND BALANCE AMENDED TO ADD	-	-	-	-	0.00%	0.00%
TOTAL \$	915,388	910,000	967,200	820,000	100.00%	-9.89%

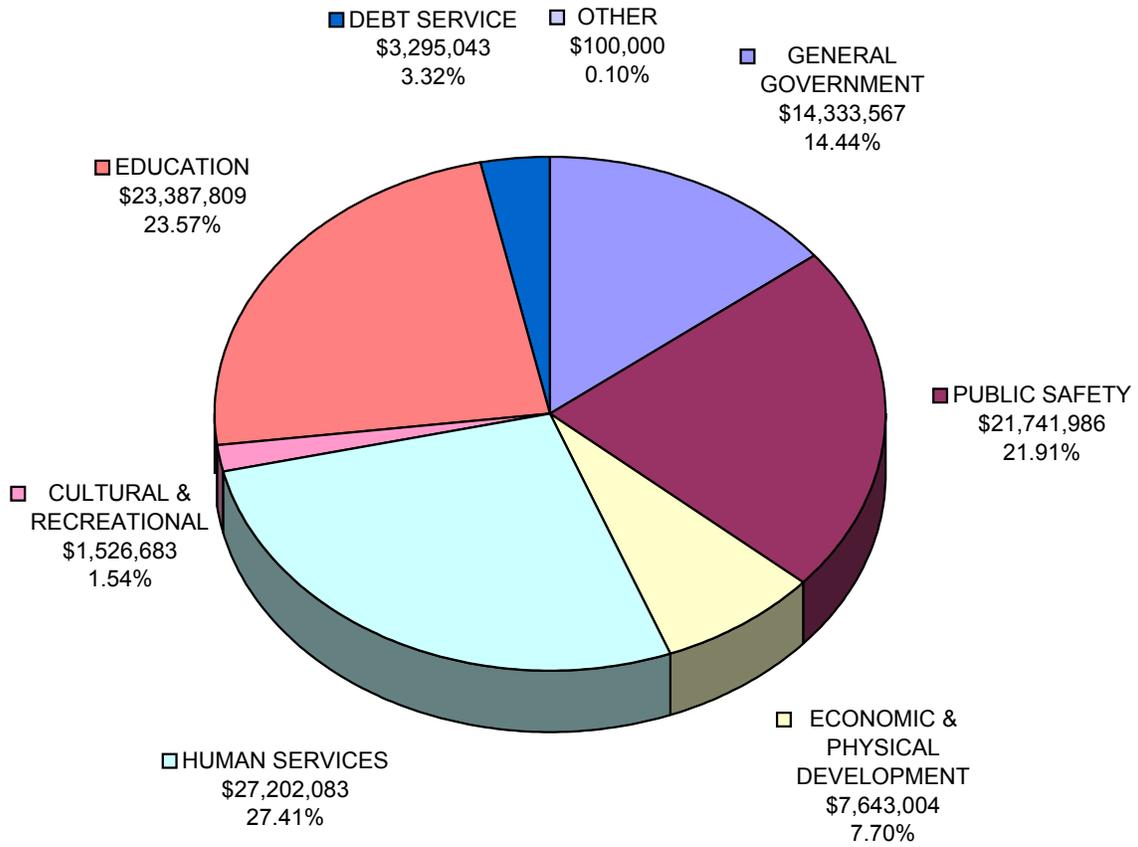
REVENUE & EXPENDITURE SUMMARY

REVENUE SUMMARY - BY FUND

	ACTUAL 2007-2008	AMENDED BUDGET 2008-2009	ACTUAL 2008-2009	ADOPTED 2009-2010	% OF TOTAL FUND	BUDGETED % CHANGE FY 09 to FY 10
REVALUATION - FUND 110						
INVESTMENT EARNINGS	\$ 17,899	\$ -	\$ 3,738	\$ -	0.00%	0.00%
TRANSFER FROM GENERAL FUND	50,000	50,000	50,000	40,000	100.00%	-20.00%
FUND BALANCE ORIGINALLY BUDGETED	-	120,700	-	-	0.00%	-100.00%
FUND BALANCE AMENDED TO ADD	-	-	-	-	0.00%	0.00%
TOTAL \$	67,899	170,700	53,738	40,000	100.00%	-76.57%
FIRE DISTRICTS - FUND 120						
AD VALOREM TAXES	\$ 2,181,623	\$ 2,183,522	\$ 2,188,552	\$ 2,471,178	98.04%	13.17%
INVESTMENT EARNINGS	46,714	-	18,340	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	73,156	-	49,327	1.96%	-32.57%
FUND BALANCE AMENDED TO ADD	-	15,000	-	-	0.00%	-100.00%
TOTAL \$	2,228,337	2,271,678	2,206,892	2,520,505	100.00%	10.95%
NASH TOURISM - FUND 130						
INTERGOVERNMENTAL REVENUE	\$ 430,000	\$ 442,356	\$ 452,356	\$ 487,449	100.00%	10.19%
OTHER REVENUE	-	-	-	-	0.00%	0.00%
INVESTMENT EARNINGS	2,761	-	204	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	-	-	-	0.00%	0.00%
FUND BALANCE AMENDED TO ADD	-	7,758	-	-	0.00%	-100.00%
TOTAL \$	432,761	450,114	452,560	487,449	100.00%	8.29%
ENTERPRISE - FUND 160						
INTERGOVERNMENTAL REVENUE	\$ 246,176	\$ 190,000	\$ 181,932	\$ 188,000	4.11%	-1.05%
CHARGES & FEES	2,651,832	2,664,570	2,826,155	2,923,684	63.89%	9.72%
OTHER REVENUE	122,286	115,136	115,135	111,544	2.44%	-3.12%
INVESTMENT EARNINGS	556,117	391,600	214,517	179,000	3.91%	-54.29%
TRANSFER FROM OTHER FUNDS	-	-	2,035,918	-	0.00%	0.00%
FUND BALANCE ORIGINALLY BUDGETED	-	851,827	-	1,173,798	25.65%	37.80%
FUND BALANCE AMENDED TO ADD	-	783,770	-	-	0.00%	-100.00%
TOTAL \$	3,576,411	4,996,903	5,373,657	4,576,026	100.00%	-8.42%
GRAND TOTAL \$	99,989,332	105,916,207	97,861,831	99,230,175	100.00%	-6.31%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA



REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	AMENDED		ACTUAL 2008-2009	ADOPTED 2009-2010	% Change FY 09 to FY 10
	ACTUAL 2007-2008	BUDGET 2008-2009			
GENERAL GOVERNMENT					
Governing Body	\$ 96,700	\$ 106,582	\$ 101,701	\$ 106,582	0.00%
Administration	397,216	482,678	467,158	486,945	0.88%
Finance	436,880	478,774	464,623	477,794	-0.20%
Human Resources	281,699	322,040	314,421	292,387	-9.21%
Tax	1,425,173	1,480,139	1,454,435	1,499,363	1.30%
Legal Services	150,139	175,000	129,580	150,000	-14.29%
Court Facilities	255,830	358,225	308,611	329,880	-7.91%
Administration Operations	866,434	953,156	836,763	978,892	2.70%
Board of Elections	373,150	358,413	338,714	365,392	1.95%
Register of Deeds	412,628	488,773	442,492	398,653	-18.44%
Management Information Services	703,573	789,803	778,833	847,731	7.33%
Public Buildings	703,689	1,607,628	859,297	789,400	-50.90%
County Capital Improvements	699,496	919,687	661,417	812,377	-11.67%
Non-Departmental Costs	960,273	1,202,459	1,000,004	1,499,471	24.70%
General Fund Interfund Transfers	292,159	50,000	50,000	40,000	-20.00%
Employee Insurance Fund	4,335,641	4,431,516	4,057,621	4,398,700	-0.74%
Workers Compensation Internal Fund	568,023	910,000	691,760	820,000	-9.89%
Revaluation Fund	104,209	170,700	145,678	40,000	-76.57%
TOTAL	\$ 13,062,912	\$ 15,285,573	\$ 13,103,108	\$ 14,333,567	-6.23%
PUBLIC SAFETY					
Sheriff	\$ 4,534,210	\$ 4,820,159	\$ 4,569,612	\$ 4,796,629	-0.49%
Court Security	577,293	623,543	610,787	674,135	8.11%
Highway Safety Grant	-	356,910	290,908	221,760	-37.87%
School Officers NRMS	307,401	320,691	310,391	315,709	-1.55%
Jail	3,836,315	4,042,038	3,923,435	4,164,040	3.02%
Court Liaison Grant	-	-	-	38,000	100.00%
Governor's Crime Comm. Grants	39,639	148,395	111,593	72,294	-51.28%
Criminal Justice Partnership	57,237	95,246	46,600	95,246	0.00%
Emergency Communications	1,127,356	1,301,316	1,174,577	1,242,380	-4.53%
Wire Line E-911	10,985	646,265	552,411	5,450	-99.16%
Fire & Rescue Services	231,320	234,500	234,500	234,500	0.00%
Forestry	83,650	95,750	85,321	95,750	0.00%
Medical Examiner	43,100	52,000	24,900	45,000	-13.46%
Emergency Services	481,437	556,203	507,651	548,198	-1.44%
Emergency Medical Services	5,048,432	5,495,251	5,301,951	5,558,585	1.15%
Animal Control	287,569	334,215	301,398	345,668	3.43%
E-911 Fund	1,340,679	589,000	545,796	458,137	-22.22%
Controlled Substance Fund	251,775	45,000	26,296	190,000	322.22%
Federal Asset Forfeiture Fund	24,019	171,100	133,246	120,000	-29.87%
Fire Districts Fund	2,133,466	2,271,678	2,241,225	2,520,505	10.95%
TOTAL	\$ 20,415,883	\$ 22,199,260	\$ 20,992,598	\$ 21,741,986	-2.06%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL 2007-2008	AMENDED BUDGET 2008-2009	ACTUAL 2008-2009	ADOPTED 2009-2010	% Change FY 09 to FY 10
ECONOMIC & PHYSICAL DEVELOPMENT					
Airport	\$ 43,920	\$ 46,970	\$ 46,970	\$ 47,857	1.89%
Regional Transportation Planning	251	130,439	82,420	122,028	-6.45%
Planning and Development	415,395	525,506	489,885	519,084	-1.22%
Stormwater	4,457	-	-	-	0.00%
Inspections	455,204	487,223	453,642	472,267	-3.07%
Economic Development	1,646,038	990,605	653,285	561,306	-43.34%
Cooperative Extension	292,152	335,172	315,266	330,683	-1.34%
4H Free Will Baptist Children's Home Program	2,235	4,485	-	-	-100.00%
4H Summer Migrant Educ. Middlesex	1,178	1,400	-	-	-100.00%
Soil & Water Conservation	297,526	327,956	307,564	333,088	1.56%
Stormwater Maintenance Fund	-	10,000	-	5,000	-50.00%
Economic Development Fund	42,000	173,000	146,000	-	-100.00%
Rural Operating Assistance Program Fund	186,614	198,128	198,128	188,216	-5.00%
Nash Tourism Fund	412,258	450,114	439,978	487,449	8.29%
Utilities Fund	3,645,577	4,956,903	4,307,432	4,576,026	-7.68%
Utilities Fund Interfund Transfers	557,558	40,000	40,000	-	-100.00%
TOTAL	\$ 8,002,363	\$ 8,677,901	\$ 7,480,570	\$ 7,643,004	-11.93%
HUMAN SERVICES					
Health	\$ 8,734,554	\$ 10,007,389	\$ 8,799,329	\$ 9,535,102	-4.72%
Social Services	18,937,577	19,580,494	17,586,673	15,669,336	-19.97%
Juvenile Justice	261,706	302,785	292,433	302,585	-0.07%
Mental Health	393,705	395,205	216,853	395,205	0.00%
Home & Community Care Block Grant	677,744	714,953	666,231	707,693	-1.02%
Aging - Senior Center	207,711	271,693	236,344	261,362	-3.80%
Aging Departmental Grants	17,139	13,743	13,743	-	-100.00%
Senior Center - Caregiver Grant	19,416	24,334	20,160	-	-100.00%
Veterans Services	47,070	50,500	47,355	50,000	-0.99%
Local Human Services	247,954	256,800	217,528	280,800	9.35%
TOTAL	\$ 29,544,576	\$ 31,617,896	\$ 28,096,649	\$ 27,202,083	-13.97%
CULTURAL & RECREATIONAL					
Libraries	1,140,533	1,132,570	1,126,143	1,082,570	-4.41%
Recreation	210,827	389,806	371,483	444,113	13.93%
TOTAL	\$ 1,351,360	\$ 1,522,376	\$ 1,497,626	\$ 1,526,683	0.28%

REVENUE & EXPENDITURE SUMMARY

EXPENDITURE SUMMARY - ALL FUNDS BY SERVICE AREA

	ACTUAL 2007-2008	AMENDED BUDGET 2008-2009	ACTUAL 2008-2009	ADOPTED 2009-2010	% Change FY 09 to FY 10
EDUCATION					
Nash Co. Schools & Comm. College	22,327,008	22,987,809	22,987,809	23,387,809	1.74%
TOTAL	\$ 22,327,008	\$ 22,987,809	\$ 22,987,809	\$ 23,387,809	1.74%
DEBT SERVICE					
Debt Service	3,640,801	3,525,392	3,447,609	3,295,043	-6.53%
TOTAL	\$ 3,640,801	\$ 3,525,392	\$ 3,447,609	\$ 3,295,043	-6.53%
OTHER					
Contingency	-	100,000	-	100,000	0.00%
TOTAL	\$ 0	\$ 100,000	\$ 0	\$ 100,000	0.00%
GRAND TOTAL	98,344,903	105,916,207	97,605,969	99,230,175	-6.31%
Less Interfund Transfers	292,159	90,000	90,000	40,000	-55.56%
UNDUPLICATED TOTAL	\$ 98,052,744	\$ 105,826,207	\$ 97,515,969	\$ 99,190,175	-6.27%

ALL FUNDS - BY FUND

FUND NUMBER	FUND TITLE	ADOPTED FY 2009-2010
010	General Fund	\$ 85,426,142
021	Stormwater Maintenance Fund	5,000
022	Economic Development Fund	-
025	E-911 FUND	458,137
027	Controlled Substance Fund	190,000
029	Federal Asset Forfeiture Fund	120,000
051	Rural Operating Assistance Program	188,216
080	Employee Insurance Fund	4,398,700
085	Workers Compensation Internal Fund	820,000
110	Revaluation Fund	40,000
120	Fire Districts Fund	2,520,505
130	Nash Tourism Fund	487,449
160	Utilities Fund	4,576,026
TOTAL BUDGET FY 2009-2010		\$ 99,230,175

FUND SUMMARY

GENERAL FUND

Basis of Budgeting - Modified Accrual
Basis of Accounting - Modified Accrual

The General Fund is the primary operating fund for the County and the only major fund. The transactions are general in nature and need not be accounted for in another fund.

The General Fund includes ten major administrative divisions or functions: General Government, Public Safety, Economic and Physical Development, Health, Social Services, Human Services, Cultural, Education, Debt Service and Other Programs.

The FY 2009-10 Adopted Budget for the General Fund totals \$85,426,142, approximately 5.8% less than the prior year revised budget. This is due to declining revenues such as the decline of \$2.5 million in sales tax revenue, \$.03 reduction in the property tax rate, and expenditures have been limited to the essentials. The budget also attempts to keep the county on a solid financial footing by limiting our use of fund balance to capital items and avoiding its use for recurring, operational expenditures.

Fund Type and Assignment Numbers

GENERAL OPERATING FUNDS

010 General Operating

SPECIAL REVENUE FUNDS

021 Stormwater Maintenance
022 Economic Development
025 E-911
027 Controlled Substance
029 Federal Asset Forfeiture
051 Rural Operating Assistance Program
110 Revaluation
120 Fire Districts
130 Nash Tourism

CAPITAL PROJECTS FUNDS

037 School Capital
039 College Science/Tech Building
040 Court Facilities Project
055 Gateway Technology Center Project
067 Middlesex Industrial Park Project

ENTERPRISE FUNDS

056 Bailey Water Project (Enterprise/Capital)
057 Hwy 97 Bentrige Water Proj. (Enterprise/Capital)
058 Bend of the River Water Project (Enterprise/Capital)
059 Windchase Water Line Project (Enterprise/Capital)
060 Lake Haven Water Line Project (Enterprise/Capital)

160 Utilities
4710 Public Utilities
4720 Solid Waste
4911 Stormwater
7130 Water Department
7140 Sewer Department
9110 Debt Service

INTERNAL SERVICE FUNDS

080 Employee Insurance
085 Workers Compensation Internal

FUND SUMMARY

FUND BALANCE HISTORY - GENERAL OPERATING FUND

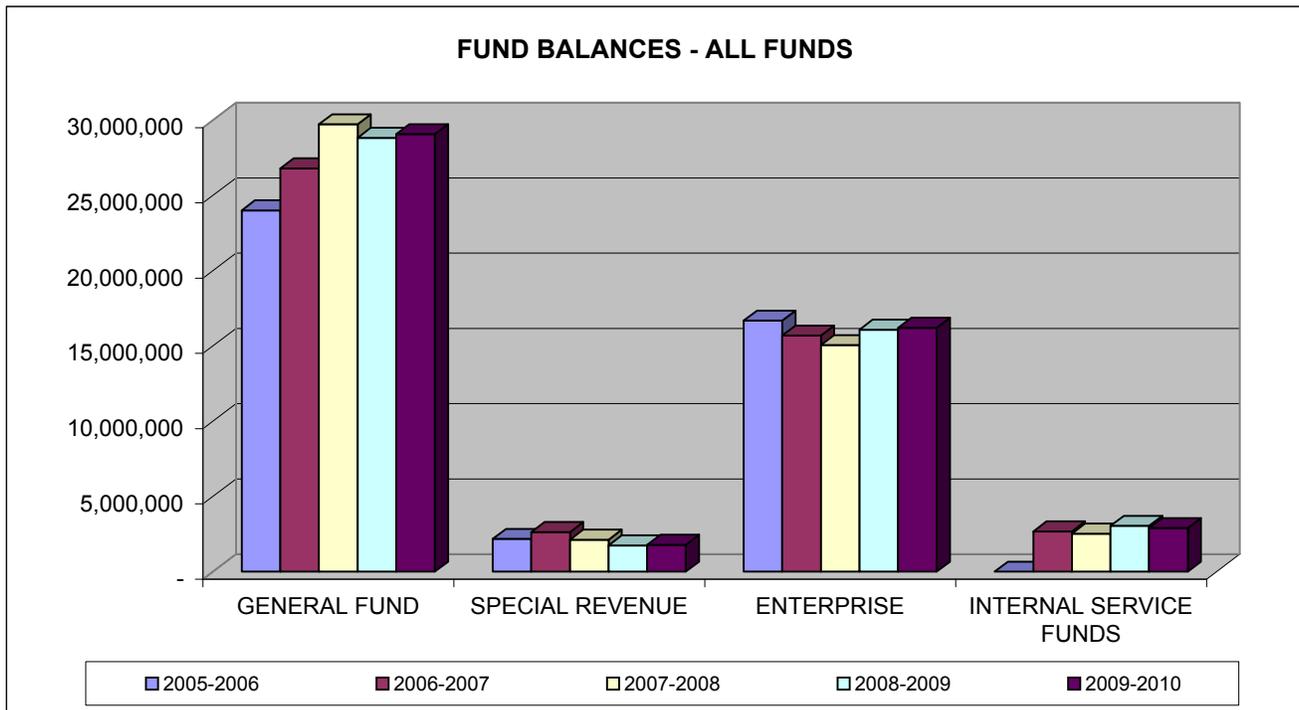
	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
BEGINNING FUND BALANCE	25,238,903	24,010,034	26,805,127	29,732,185	28,828,324
REVENUE					
Ad Valorem Taxes	36,837,489	40,224,390	41,557,216	41,930,753	46,150,000
Sales Tax and Other Taxes	16,211,556	17,479,292	17,945,134	14,621,812	14,200,000
Unrestricted Intergovernmental	194,907	200,923	206,320	339,481	330,000
Restricted Intergovernmental	17,992,334	17,209,946	17,650,617	19,450,360	19,000,000
Permits and Fees	1,295,090	1,364,054	1,309,775	999,706	955,000
Sales and Services	2,419,366	3,160,275	4,206,780	4,467,662	4,300,000
Investment Earnings	903,514	1,210,634	995,999	787,124	750,000
Miscellaneous	1,167,193	4,590,215	1,758,011	874,037	925,000
TOTAL REVENUE	77,021,449	85,439,729	85,629,852	83,470,935	86,610,000
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	-	-	1,089,221	208,013	-
Operating Transfers Out	(50,000)	(2,439,492)	(292,159)	(50,000)	(40,000)
Transfer From Component Unit	-	-	-	-	-
Proceeds Installment Purchase Contracts	1,793,410	50,000	951,070	50,000	50,000
TOTAL OTHER FINANCING SOURCES (USES)	1,743,410	(2,389,492)	1,748,132	208,013	10,000
EXPENDITURES					
Current:					
General Government	7,002,140	6,282,053	7,762,880	8,158,049	9,075,000
Public Safety	13,778,742	15,605,242	16,665,944	18,046,035	18,600,000
Transportation	49,202	49,203	44,171	129,390	169,500
Economic and Physical Development	4,307,441	2,041,141	3,114,185	2,219,642	2,215,000
Human Services	28,185,045	29,687,921	29,544,576	28,096,649	28,100,000
Cultural & Recreational	1,076,713	1,194,892	1,351,360	1,497,626	1,527,000
Education	22,156,400	21,595,644	22,327,008	22,987,809	23,387,809
Debt Service:					
Debt Service - Principal	2,413,250	2,707,513	2,640,399	2,618,834	2,490,000
Debt Service - Interest and Fees	1,024,795	1,091,535	1,000,403	828,775	805,079
Total Expenditures	79,993,728	80,255,144	84,450,926	84,582,809	86,369,388
Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,228,869)	2,795,093	2,927,058	(903,861)	250,612
Increase (Decrease) in Reserve for Inventories	-	-	-	-	-
FUND BALANCE, ENDING	24,010,034	26,805,127	29,732,185	28,828,324	29,078,936
Unreserved but Designated Undesignated	3,329,489	4,962,397	4,926,371	2,520,227	3,500,000
General Fund Expenditures	13,774,511	20,527,719	24,805,814	26,308,097	25,578,936
	79,993,728	80,255,144	84,450,926	84,582,809	86,369,388
Fund Balance (Unreserved) as % of Expenditures	21.38%	31.76%	35.21%	34.08%	33.67%

FUND SUMMARY

FUND BALANCE HISTORY - OTHER FUNDS

	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
SPECIAL REVENUE FUNDS					
Beginning Fund Balance	2,431,263	2,171,237	2,627,204	2,123,696	1,738,561
Revenues	2,544,888	3,396,240	3,941,513	3,441,212	3,970,000
Other Financing Sources (Uses)					
Transfers In	50,000	-	50,000	50,000	40,000
Transfers Out	-	-	(1,089,221)	(148,000)	-
(Expenditures)	(2,854,914)	(2,940,273)	(3,405,800)	(3,728,347)	(3,970,000)
Ending Fund Balance	2,171,237	2,627,204	2,123,696	1,738,561	1,778,561
ENTERPRISE FUNDS					
Beginning Fund Balance	16,602,326	16,677,222	15,681,858	15,055,134	16,081,360
Revenues	3,416,756	3,442,582	3,576,411	3,337,740	4,700,000
Other Financing Sources (Uses)					
Transfers In	352,774	-	-	2,035,918	-
Transfers Out	(700,000)	(1,200,666)	(557,558)	(40,000)	-
(Expenditures)	(2,994,634)	(3,237,280)	(3,645,577)	(4,307,432)	(4,575,000)
Capital Contributions	-	-	-	-	-
Ending Fund Balance	16,677,222	15,681,858	15,055,134	16,081,360	16,206,360
INTERNAL SERVICE FUNDS					
Beginning Fund Balance	-	-	2,673,002	2,520,604	3,039,237
Revenues	-	391,984	4,604,822	5,268,014	5,250,000
Other Financing Sources (Uses)					
Transfers In	-	2,389,492	146,444	-	-
Transfers Out	-	-	-	-	-
(Expenditures)	-	(108,474)	(4,903,664)	(4,749,381)	(5,400,000)
Ending Fund Balance	-	2,673,002	2,520,604	3,039,237	2,889,237

FUND SUMMARY



As shown, in this section, all of the fund types maintain their own fund balances each year. In some fund types, steady growth is a necessity. The County consciously works to increase the fund balance in the General Fund. The Local Government Commission recommends a fund balance equivalent to a minimum of 8% of the prior year's expenditures and for units the size of Nash County, 17-20% is the norm. The County expects to have an undesignated fund balance of approximately 19% when the June 30, 2009 audit is completed.

We work diligently to control costs and maximize revenues to keep a solid footing with this financial gauge. Nash County had typically budgeted fund balance with no intention of using it with the exception of one-time planned expenditures. Through the over collection of revenues and the trend for departments to spend between 94%-98% of their budgets, there are usually adequate funds to negate the need to actually spend fund balance appropriated.

Fund balance in the Special Revenue Funds decreased due to the transfer of \$128,000 from Economic Development Fund to the Middlesex Industrial Park Capital Project to cover cost of architect fees, purchase of Viper Telephone System for \$268,558 in the E911 Fund, and \$135,676 spent in Revaluation Fund to cover salary/benefits, postage and appraisal services for commercial/industrial properties.

Lastly, is the proprietary fund type which consists of two funds. The Enterprise Fund and the Internal Service Funds. The county monitors these funds and tries to maintain a healthy balance between the use of available fund balance to cover costs and setting reasonable user fees to make up the complete revenue picture. As Water/Sewer services grow, they will become more self-sustaining and contribute to overall growth of the Enterprise Fund. At the present time, fund balance is being applied toward the expansion of the County water system. The Internal Service Funds hold costs for employees insurance and workers compensation.

CAPITAL EXPENDITURES

Capital expenditures are tangible and intangible assets acquired for use in operations that will benefit more than a single fiscal period. Typical examples are land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and various intangible assets. All Nash County capital expenditures have a useful life of three years or longer and a cost of \$5,000 or more.

Useful Lives and Thresholds of Capital Assets

Class	Asset	Capitalization Life (Yrs)	Threshold (\$)
Buildings	Buildings & Building Improvements	40	5,000
Equipment	Equipment	5	5,000
Furniture	Furniture & Fixtures	10	5,000
Land	Land and Site Improvements	Inexhaustible	Any Value
Land Improvements	Paving, Fencing	20	5,000
Vehicle	Law, EMS, Inspections, Landfill, Animal Control	3	5,000
Vehicle	General County, Water/Sewer	5	5,000
Vehicle	Trailer	5	5,000
Vehicle	Utility	20	5,000
Infrastructure	Water & Sewer	40	5,000

Nash County budgeted \$2,075,664 for capital expenditures in 2009-10, of which, \$1,817,164 is in General Fund, \$224,000 is in Special Revenue Funds, and \$34,500 is in the Enterprise Fund. A County Capital Improvements budget was created in 2009-10 for certain routine and non-routine items originally included in the Capital Improvements Program (CIP). This budget was created to enable the County to separate costly items and not inflate departments operating budgets each year and is included in the appropriate fund.

There are six significant, non-routine capital expenditures budgeted in the 2009-10 General Fund totaling \$546,517. These items are highlighted on the table below. While some of these expenditures are self explanatory, (lawn mower, defibrillators, and vehicles) others may need additional explanation. Replacing the Register of Deeds database server and two workstations with monitors is necessary to meet the standards of new software requirements. Implementing the hardware/software backup system for EMS, Sheriff and Fire applications, allows us to increase the amount of data backed up, improves the efficiency of backups and restores, and gives us the ability to create a true network failover environment in the event of a production server failure. Finish computerizing the heat and air controls in the detention facility which should reduce electric bills. Future land and property acquisition opportunities as they arise to enable future growth of county facilities necessary to continue to properly serve the citizens of Nash County. Expanding and improving County parking areas by the demolition of warehouse and paving to increase parking spaces available to citizens and staff. These items are funded with available fund balance.

CAPITAL EXPENDITURES

Asset Type by Fund	Department	Description	2009-10 Budget
General Fund			
Equipment	Court Facilities	partitions	15,000
	Register of Deeds	automation equipment	25,737
	County Capital Improvements	10 MEG data line telephone system	17,000
	County Capital Improvements	Xerox scanner - Mapping	23,000
	County Capital Improvements	box unit for Animal Control truck	15,000
	County Capital Improvements	lawn mower – Parks & Recreation	30,000
	County Capital Improvements	AFIX Tracker connection, in-car camera & 10 Viper radios	39,700
	County Capital Improvements	Environmental controls at 911 dispatch position	2,750
	Emergency Medical Services	2 defibrillators	52,000
	Emergency Medical Services	Radios, light bar & installation	15,400
	Rural Transportation Planning	Office equipment	8,500
	General Health	microscope	5,000
Computer Equipment	Management Information Srv.	all County depts.. as needed	15,000
	County Capital Improvements	replace database server, and 2 workstations with monitor	25,737
	County Capital Improvements	HW/SW backup for EMS, Sheriff & Fire applications	76,780
Computer Software	County Capital Improvements	CAD Paging software	2,700
Vehicles	County Capital Improvements	3 ambulance replacements	375,000
	County Capital Improvements	2 sprinter ambulances (convalescent)	164,800
	County Capital Improvements	Suburban replacement	39,810
	County Capital Improvements	Ford F250 – Animal Control	18,000
	County Capital Improvements	Pick up truck – Environmental Health	19,250
	Sheriff	12 replacement vehicles /accessories	278,100
Building Improvements	Court Facilities	roof repair	30,000
	Administration Building	clean & re-grout building	30,000
	Administration Building	video equipment for Commissioners room	15,000
	Administration Building	security camera	5,000
	Public Buildings	improvements as necessary	6,900
	Public Buildings - Jail	Finish computerizing HVAC controls	56,000
	Public Buildings – Ag Center	improvements as necessary	10,000
	Public Buildings – Casey Bldg	new roof	12,000
Land	Public Buildings	as available for future County use	87,000
Property Acquisition	Public Buildings	as available for future County use	210,000
Parking Area Improvements	Public Buildings	emergency power Courthouse & demolition of warehouse	91,000
			<u>2,075,664</u>

CAPITAL EXPENDITURES

There are two significant, non-routine capital expenditures budgeted in the 2009-10 Special Revenue Funds totaling \$169,000. These items are highlighted on the table below. Further explanation may be needed for E911 Fund. This communication equipment is for new radio consoles and 911 telephone system to replace the existing Motorola and Plant Vesta E911 system enabling Nash County to better serve its citizens. These items are funded through available fund balance.

Asset Type by Fund	Department	Description	2009-10 Budget
Special Revenue Funds			
Wireless E-911 Fund			
Computer Equipment	Wireless E-911	8 CAD workstations	35,000
Computer Software	Wireless E-911	CAD system software	119,000
			154,000
Controlled Substance Fund			
Equipment	Controlled Substance -Sheriff	Computers, cameras, phone lines for special operations	50,000
			50,000
Federal Asset Forfeiture Fund			
Equipment	Federal Forfeiture - Sheriff	Computers, cameras, phone lines for special operations	20,000
			20,000

There is only one significant, non-routine capital expenditure budgeted in the 2009-10 Enterprise Fund for \$15,000. This item, highlighted on the table below, has a useful life of 20 years and is funded through available fund balance.

Asset Type by Fund	Department	Description	2009-10 Budget
Enterprise Fund			
Utilities Fund			
Equipment	Solid Waste Division	Skag mower	7,000
	Solid Waste Division	RJ225 10 HP stationary compactor	15,000
	Solid Waste Division	40 yard Receiver container	7,500
Vehicles	Solid Waste Division	F30, 3500 Series Truck	5,000
			34,500



Debt Summary

LEGAL DEBT MARGIN

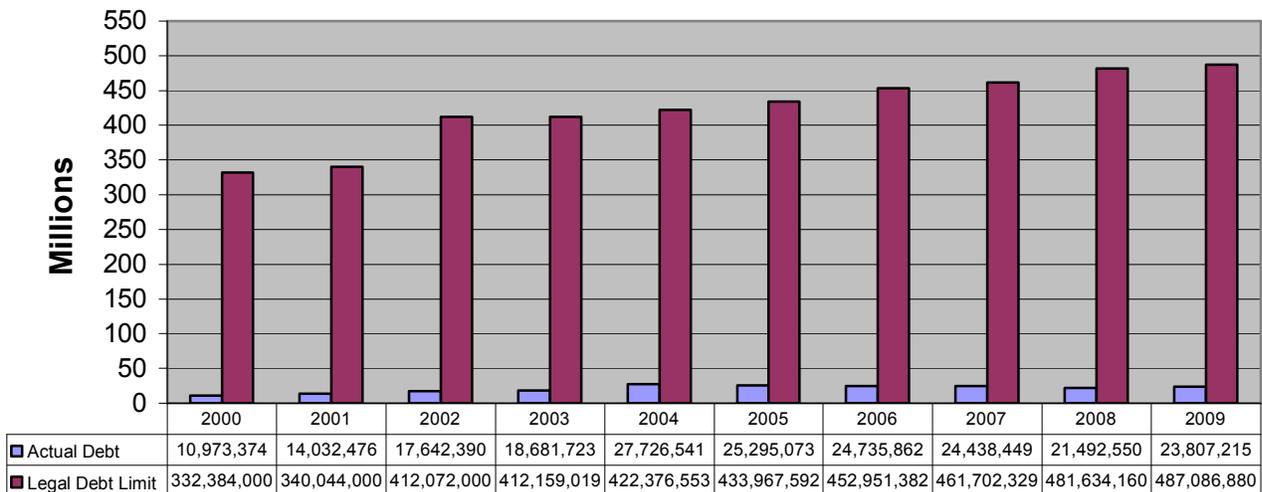
The County is subject to the Local Budget and Fiscal Control Act of North Carolina, which limits the amount of net debt the County may have outstanding to eight percent of the appraised value of property subject to taxation. At June 30, 2009, the County's net debt limitation was approximately \$487,086,880. At that same point in time, the County's gross outstanding debt was \$23,807,215 or 4.9% of the legal debt limit, leaving a legal debt margin of \$463,279,665. This is well under the limitation prescribed by state law. Of the \$23,807,215, installment purchase contracts comprised \$10,988,215, Certificates of Participation \$7,580,000, and the remaining \$5,239,000 are General Obligation Water Bond Anticipation Notes.

There are various types of debt a local government can issue. General obligation bonds are backed by the "full faith and credit" of the County and in North Carolina, no bonds may be issued without the approval of the State Treasurer's Local Government Commission.

A distinction should be made between the various types of debt the County maintains. General Obligation (G.O.) bonds are backed by the "full faith and credit" of the County. The General Assembly has pledged the power and obligation of the County to levy taxes and raise other revenues for the prompt payment of installments of principal and interest or for the maintenance of sinking funds. This authority is unrestricted as to rate and/or amount. In North Carolina, no bonds may be issued without the approval of the Department of the State Treasurer, Local Government Commission. A sworn statement of debt must also be filed attesting that net debt will not exceed the eight percent limitation on appraised property value.

Certificates of Participation and lease-purchase financing do not pledge the "full faith and credit" of the County but offer investors/lien holders the purchased property as security for the financing, and the repayment is subject to annual appropriation. In the event of default, the assets may be repossessed or foreclosure action could occur.

ACTUAL DEBT VS LEGAL DEBT LIMIT



Debt Summary

GENERAL OBLIGATION DEBT

Nash County has issued General Obligation bonds to finance facilities and equipment for Nash County, Nash County Schools and Nash Community College. As indicated on the debt schedule at the end of this summary, the total outstanding General Obligation debt was \$5,239,000 at June 30, 2009. The County's primary focus in debt management is to keep the amount of debt at a level whereby available resources can carry the debt and to keep the debt within the legal debt limitations established by the State of North Carolina State Treasurer's Office while maintaining a minimum cost to the taxpayer.

The County's outstanding G.O. debt is made up of the following issues:

2009 Utilities – The County issued \$5,239,000 in General Obligation Water bonds to finance the 4-phased water/sewer expansion district plan. These bonds are serviced with the proceeds of the Utilities Fund and therefore, deducted when calculating the County's Legal Debt Margin.

DEBT OBLIGATIONS

Outstanding debt for the County consists of a loan from the Global Transpark Development Commission, several installment financing issues, a Certificates of Participation issue in 2004, and General Obligation Water Bonds issued in May 2009.

In June 2000, the County partnered with the City of Rocky Mount and Edgecombe County to finance construction of a new library. Nash County's portion of the debt was \$2,684,000. The current outstanding balance on this debt is \$225,903.

In January 2002, the County refinanced \$8,484,000, in installment purchase contracts to finance construction of a new high school. The current outstanding balance on this debt is \$4,242,000.

In January 2002, the County refinanced \$6,240,314, in installment purchase contracts, for the additions to the Community College and the county jail. The current outstanding balance on this debt is \$2,068,357.

In December 2002, the County borrowed \$2,616,000, in installment purchase contracts, to finance the extension of water/sewer lines. The current outstanding balance on this debt is \$1,395,200.

In June 2004, the County financed \$10,800,000 of Certificates of Participation to fund Public Improvements, an addition to Community College, a new Elementary School, a new Technology Center and Shell Building. The current outstanding balance on this debt is \$7,580,000.

In September 2005, the County borrowed \$499,500, in installment purchase contracts, for the Cheesecake Factory. The current outstanding balance on this debt is \$209,393.

In February 2006, the County borrowed \$972,000, in installment purchase contracts, for the purchase of MUNIS software for Utility, Tax, Planning, & Environmental Health. The current outstanding balance on this debt is \$388,800.

Debt Summary

In April 2006, the County borrowed \$321,881, in installment purchase contracts, for the EMS Data Collection System. The current outstanding balance on this debt is \$136,262.

In October 2006, the County borrowed \$1,500,000, in installment purchase contracts, for Bailey/Bend of the River/Bentridge water line construction project. The current outstanding balance on this debt is \$1,312,500.

In December 2006, the County obtained a \$1,122,000 Federal Revolving Loan for the Bailey Water Lines Project. The current outstanding balance on this debt is \$1,009,800.

In May 2009, the County was issued \$5,239,000 in General Obligation Water Bonds to finance the 4-phased water/sewer expansion district plan. The current outstanding balance on this debt is \$5,239,000.

Debt Obligations as of June 30, 2009

Installment Purchase Contracts & G.O. Bonds	Begin Date	End Date	Loan Amount	Annual Rate	June 30, 2009 Balance Due
New Library	06/2000	05/2010	2,684,000	5.130%	225,903
New High School	01/2002	11/2015	8,484,000	4.760%	4,242,000
Jail & College Addition	01/2002	03/2012	6,240,314	4.570%	2,068,357
Water/Sewer Lines	12/2002	07/2017	2,616,000	4.290%	1,395,200
Certificates of Participation	06/2004	06/2024	10,800,000	* 4.528%	7,580,000
Cheesecake Factory	09/2005	09/2011	499,500	3.500%	209,393
Software—Utility, Tax, Planning	02/2006	02/2011	972,000	3.400%	388,800
EMS Data Collection	04/2006	04/2011	321,881	3.94%	136,262
Bailey Water Lines	12/2006	05/2027	1,122,000	2.305%	1,009,800
Bailey, BOR, Bentridge Water	10/2006	10/2026	1,500,000	4.35%	1,312,500
General Obligation Water Bond	05/2009	12/2048	5,239,000	3.625% - 4.5%	5,239,000
					23,807,215

* True Interest Cost

Debt Summary

Long-Term Debt Schedule 2010-2048

Year Debt is Due	Principal	Interest	Total	Year Debt is Due	Principal	Interest	Total
2009-10	2,795,463	1,036,751	3,832,213	2029-30	131,000	156,130	287,130
2010-11	2,665,423	923,380	3,588,803	2030-31	136,000	150,404	286,404
2011-12	2,328,330	811,230	3,139,560	2031-32	143,000	144,453	287,453
2012-13	1,609,500	715,585	2,325,085	2032-33	149,000	138,198	287,198
2013-14	1,612,500	643,380	2,255,880	2033-34	155,000	131,675	286,675
2014-15	1,615,500	573,582	2,189,082	2034-35	163,000	124,891	287,891
2015-16	1,617,500	494,072	2,111,572	2035-36	169,000	117,759	286,759
2016-17	1,011,500	426,250	1,437,750	2036-37	177,000	110,359	287,359
2017-18	840,100	379,690	1,219,790	2037-38	185,000	102,610	287,610
2018-19	838,100	338,614	1,176,714	2038-39	192,000	94,513	286,513
2019-20	466,100	297,665	763,765	2039-40	201,000	86,100	287,100
2020-21	471,100	276,272	747,372	2040-41	210,000	77,294	287,294
2021-22	474,100	255,601	729,701	2041-42	219,000	68,094	287,094
2022-23	479,100	234,796	713,896	2042-43	229,000	58,500	287,500
2023-24	482,100	213,776	695,876	2043-44	230,000	48,468	278,468
2024-25	237,100	192,620	429,720	2044-45	232,000	38,393	270,393
2025-26	242,100	183,429	425,529	2045-46	234,000	28,239	262,239
2026-27	208,600	174,022	382,622	2046-47	235,000	18,006	253,006
2027-28	121,100	166,885	287,885	2047-48	177,000	7,738	184,738
2028-29	125,000	161,598	286,598	Totals	23,807,215	10,201,017	34,008,232

BOND RATINGS

A bond rating is a current opinion of the financial strength and security of an organization. Ratings are intended to characterize the risk of holding a bond. Rating agencies reviewed Nash County's financial position for its 2004 COPS issue of \$10.8 million. The following ratings were received from these agencies:

Rating Agency	Rating Type	Rating for Current Project
Moody's Investor Service	COPS	A1
Standard & Poor's	COPS	A+

Nash County's 'A' rating means that we possess many favorable investment attributes and are considered as upper-medium-grade obligations. Factors giving security to principal and interest are considered adequate.

IMPACT ON CURRENT & FUTURE BUDGET YEARS

The Fiscal Year 2009-10 adopted budget for Nash County is \$85,426,142. This covers only the operating costs of the County and a few pay-as-you-go projects.

Debt Summary

All existing capital projects of the County were established by Project Ordinances at the start of each project, and that authorization lasts until the project is completed. No annual carryover budgets are required.

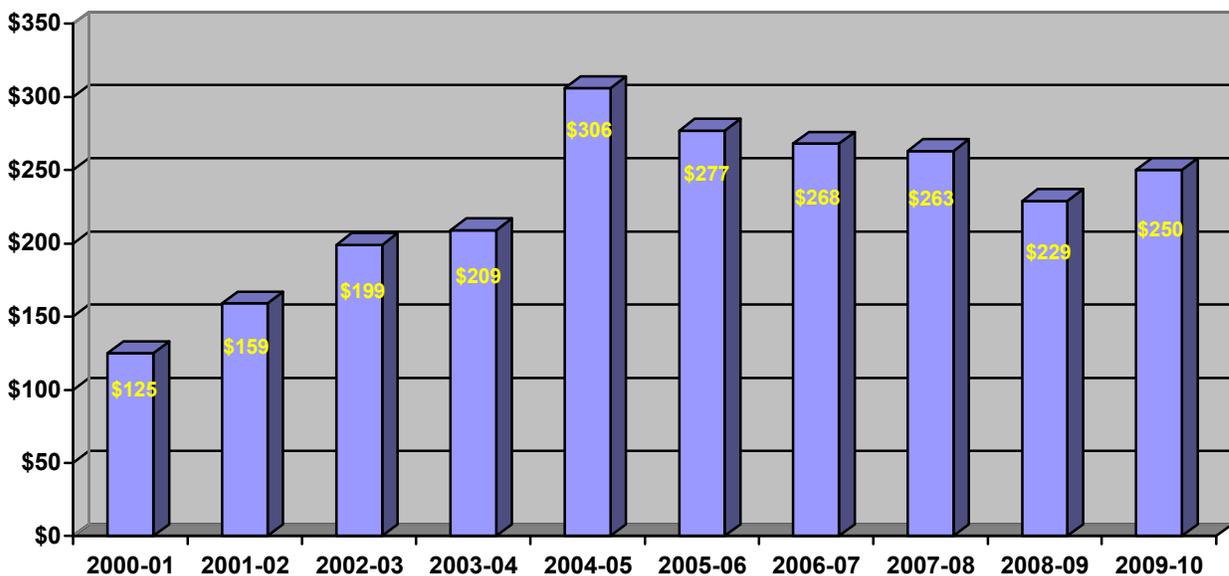
Capital items such as vehicles, equipment, and rolling stock are budgeted either in a county capital improvement department or in each department's operating budget. The County does not feel the dollar volume of these purchases necessitates borrowing money to complete the purchase. This is analyzed each year before the County adopts its budget; and thus far, it has been determined that a pay-as-you-go method is appropriate.

A Capital Reserve Fund was previously established to be used for upcoming Capital Projects once identified through the Capital Improvement Plan. At June 30, 2009, \$1,953,625 remained in the Capital Reserve.

FUTURE ANTICIPATED OBLIGATION

The County continues to update annually its multi-year Capital Improvement Plan which is in a separate section of this document. Major anticipated projects that will add to the County's debt obligation include school additions of an unknown amount at this time pending a capital study by the school system. In addition, public improvements for the County include \$16,768,000 of needs for land and building improvements/expansions including space for law enforcement, EMS, Aging and Animal Control and \$350,000 to replace boilers in Courthouse are projected. Phase 4 of the water system improvements for the Central Nash Water Sewer District is underway with an estimated cost of \$6.3 million.

NASH COUNTY PER CAPITA DEBT



Debt Summary

**NASH COUNTY
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2009**

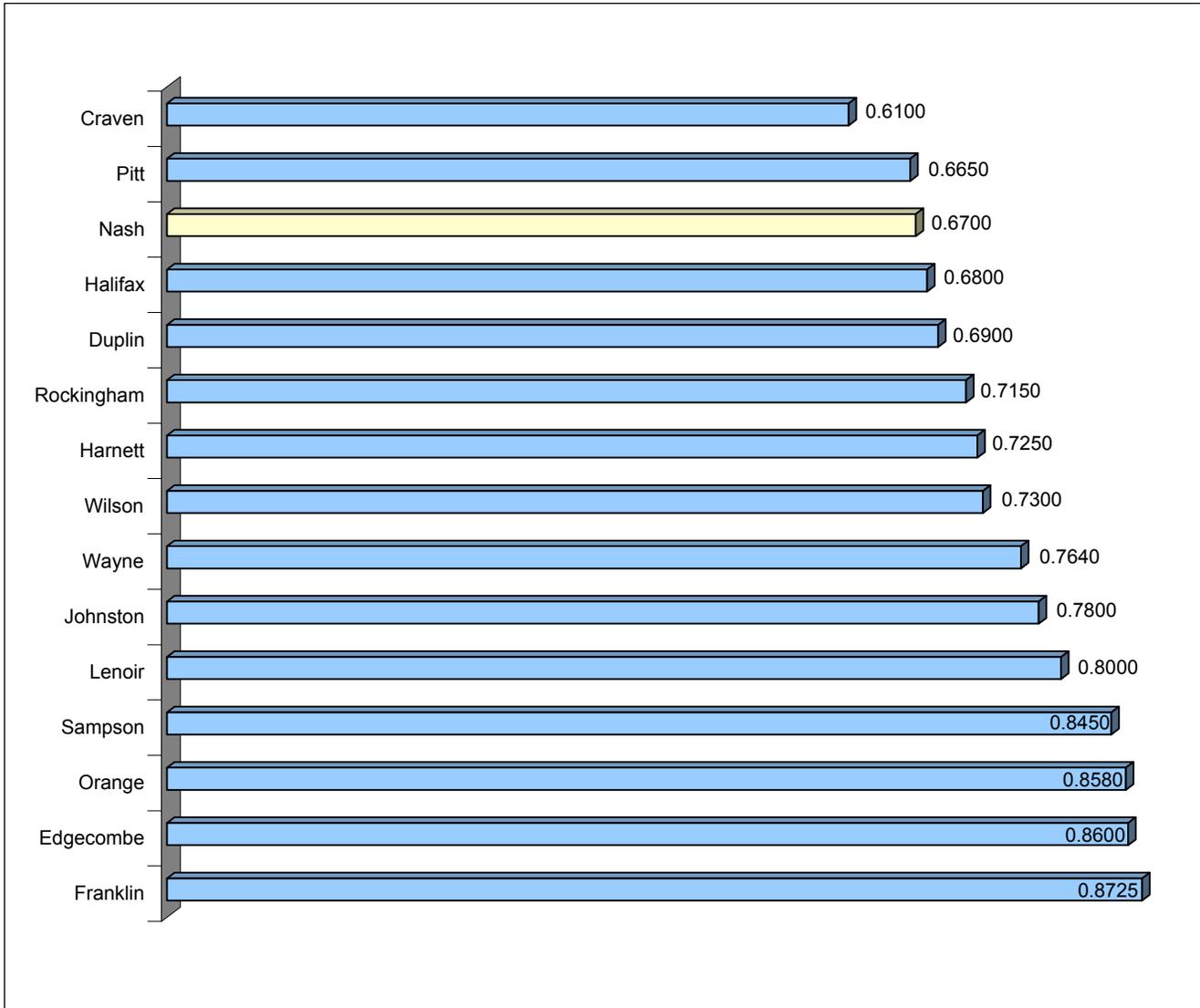
Assessed Valuations:	
Assessed Value	\$6,088,586,000
Debt Limit – Eight Percent (8%) of Appraised Valuation	\$487,086,880
Gross Debt:	
Installment/Lease Purchases	\$23,807,215
Legal Debt Margin	\$463,279,665

NASH COUNTY
5 YEAR PAYMENT SCHEDULE
June 30, 2009

INSTALLMENT PURCHASE CONTRACTS	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014		THERE AFTER		TOTAL	
	PRINC.	INT.	PRINC.	INT.	PRINC.	INT.	PRINC.	INT.	PRINC.	INT.	PRINC.	INT.	PRINC.	INT.
JAIL & NASH COMM. COLLEGE ADDITIC	658,545	87,085	688,982	56,646	720,830	24,799	-	-	-	-	-	-	2,068,357	168,530
NEW LIBRARY	225,903	3,790	-	-	-	-	-	-	-	-	-	-	225,903	3,790
NASH CENTRAL HIGH SCHOOL	606,000	194,708	606,000	165,862	606,000	137,017	606,000	108,171	606,000	79,325	1,212,000	69,830	4,242,000	754,913
WATER/SEWER LINES	174,400	57,984	174,400	50,502	174,400	43,020	174,400	35,538	174,400	28,057	523,200	39,279	1,395,200	254,380
COPS	635,000	360,228	635,000	334,828	635,000	309,427	635,000	282,123	635,000	253,548	4,405,000	988,725	7,580,000	2,528,879
CHEESECAKE FACTORY	103,301	7,329	106,092	3,713	-	-	-	-	-	-	-	-	209,393	11,042
MUNIS SOFTWARE - UTILITY, TAX, PLA	194,400	11,567	194,400	4,957	-	-	-	-	-	-	-	-	388,800	16,524
SUNTRUST - EMS DATA COLLECTION	66,814	5,370	69,448	2,737	-	-	-	-	-	-	-	-	136,262	8,107
BAILEY WATER LINES	56,100	23,276	56,100	21,983	56,100	20,690	56,100	19,397	56,100	18,103	729,300	117,672	1,009,800	221,121
WATER LINE CONSTRUCTION	75,000	56,278	75,000	53,016	75,000	49,753	75,000	46,490	75,000	43,228	937,500	265,080	1,312,500	513,845
WATER SEWER G.O. BONDS	-	229,136	60,000	229,136	61,000	226,524	63,000	223,866	66,000	221,119	4,989,000	4,590,105	5,239,000	5,719,886
	<u>2,795,463</u>	<u>1,036,751</u>	<u>2,665,422</u>	<u>923,380</u>	<u>2,328,330</u>	<u>811,230</u>	<u>1,609,500</u>	<u>715,585</u>	<u>1,612,500</u>	<u>643,380</u>	<u>12,796,000</u>	<u>6,070,691</u>	<u>23,807,215</u>	<u>10,201,017</u>



**COMPARISON OF AD VALOREM TAX RATES
FISCAL YEAR 2009-2010 ADOPTED LEVIES**



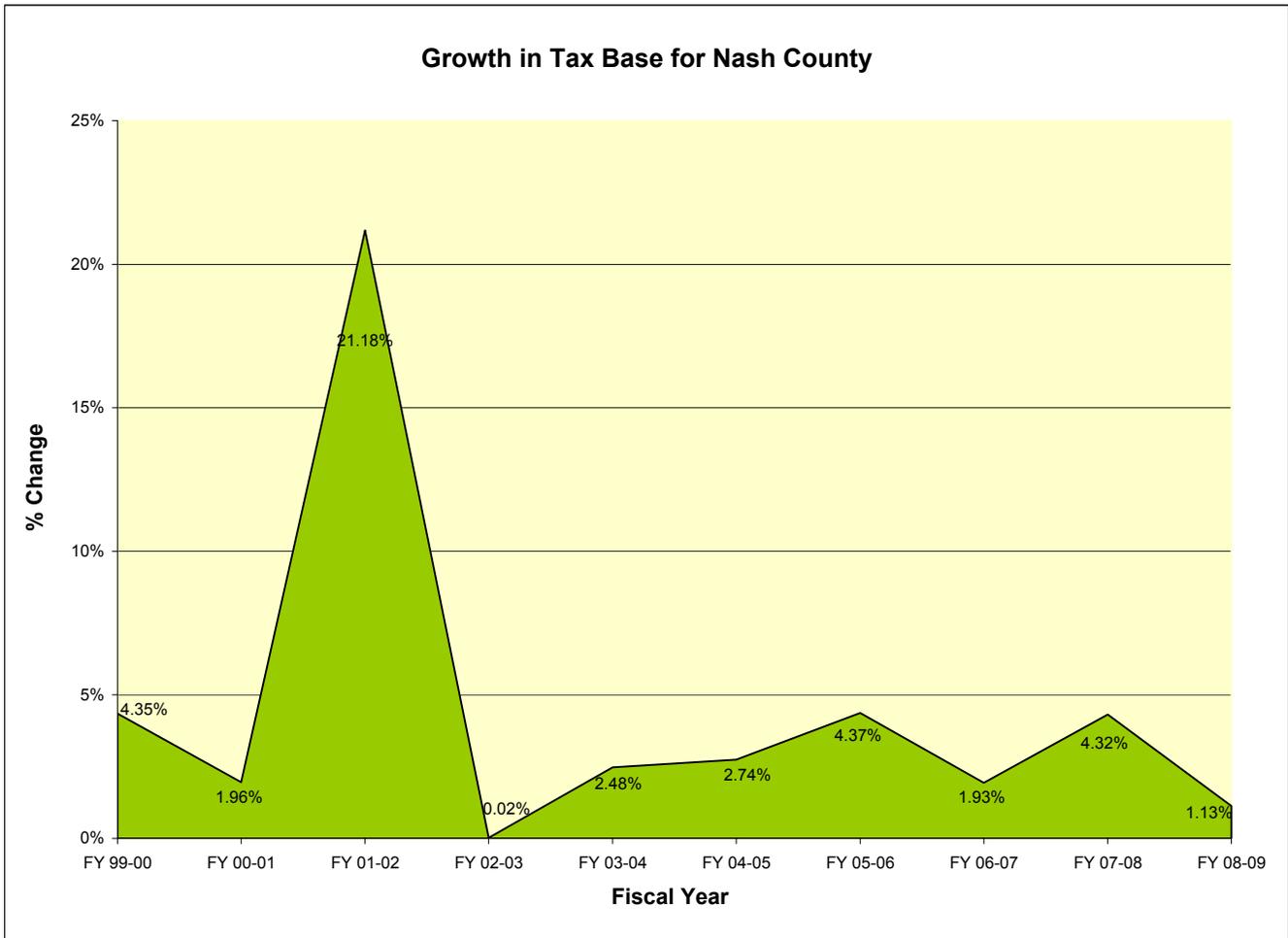
**Central and Eastern Counties with populations 50,000 to 169,999
Ad Valorem Tax Rate Per \$100 Valuation**

The N. C. Association of County Commissioners' annual survey of newly adopted tax rates for the 2009-10 fiscal year shows that 69 counties in North Carolina maintained their rates at the previous level, while 9 counties raised their rates and 22 counties decreased their rates. Twenty counties underwent revaluation of property of which 1 remained constant and 19 reduced their tax rate including 5 at revenue neutral.

TAX SUMMARY

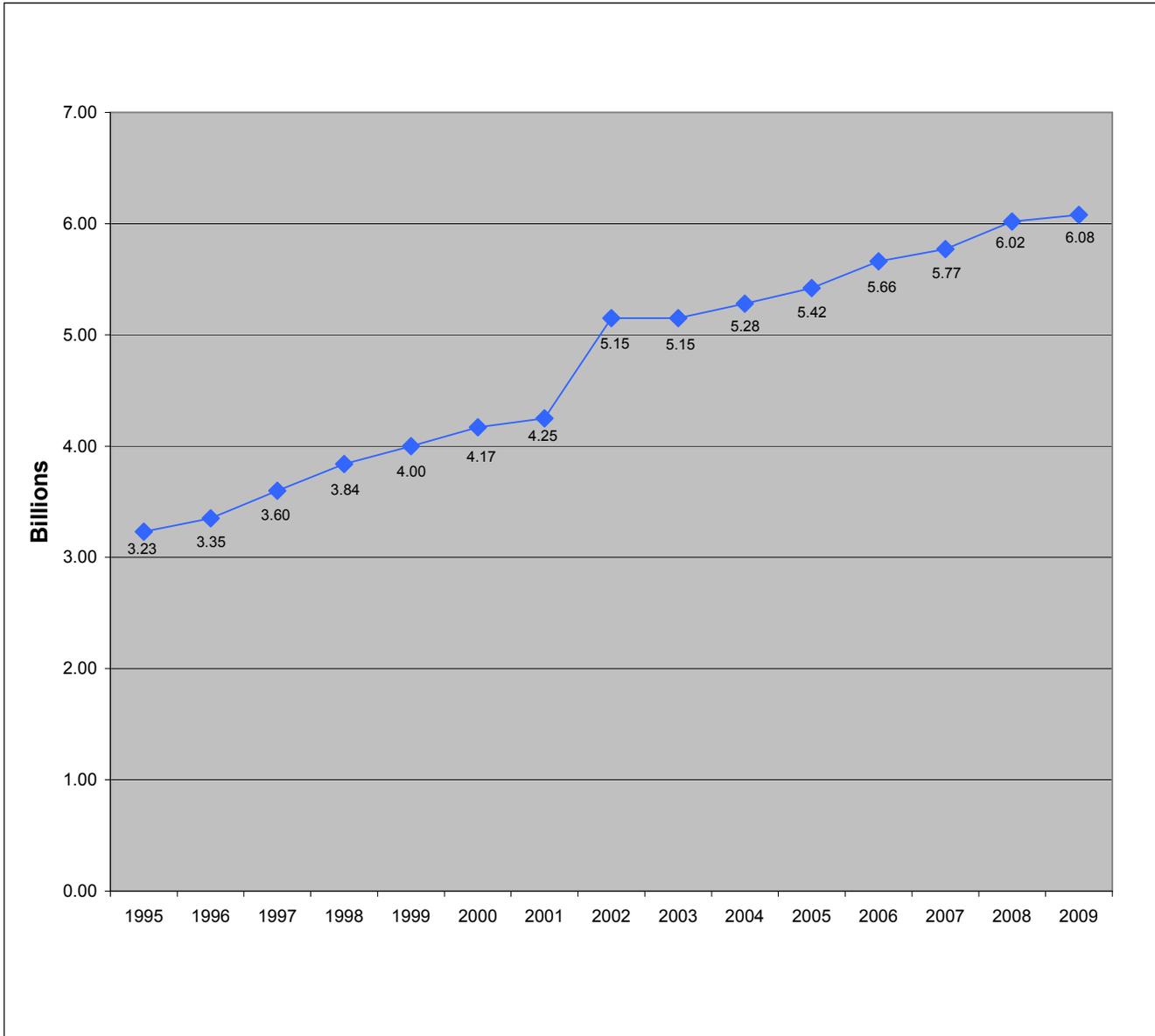
**NASH COUNTY, NORTH CAROLINA
ANALYSIS OF COUNTYWIDE PROPERTY VALUATION
FY1997-2000 through FY 2008-09**

Fiscal Year	Valuation Source					Change from Prior Year	% Change from Prior Yr
	Real Property	+ Personal Property +	Public Service	- Less Exemptions & Use Value =	Total		
FY 99-00	2,815,929,000	1,443,942,000	70,104,000	161,001,000	4,168,974,000	173,637,000	4.35%
FY 00-01	2,906,233,000	1,441,087,000	64,244,000	161,010,000	4,250,554,000	81,580,000	1.96%
FY 01-02	3,788,847,000	1,526,714,000	87,649,000	252,307,000	5,150,903,000	900,349,000	21.18%
FY 02-03	3,871,986,000	1,451,579,000	81,220,000	252,797,000	5,151,988,000	1,085,000	0.02%
FY 03-04	4,042,469,000	1,400,896,000	89,941,000	253,599,000	5,279,707,000	127,719,000	2.48%
FY 04-05	4,130,042,000	1,450,186,000	97,460,000	253,093,000	5,424,595,000	144,888,000	2.74%
FY 05-06	4,323,185,000	1,488,167,000	101,675,000	251,135,000	5,661,892,000	237,297,000	4.37%
FY 06-07	4,381,954,000	1,530,688,000	106,743,000	248,106,000	5,771,279,000	109,387,000	1.93%
FY 07-08	4,535,362,000	1,629,515,000	106,393,000	250,843,000	6,020,427,000	249,148,000	4.32%
FY 08-09	4,628,246,000	1,617,294,000	97,834,000	254,788,000	6,088,586,000	68,159,000	1.13%



Nash County underwent revaluation during Fiscal Year 2001-2002.

NASH COUNTY
PROPERTY VALUATION



Revaluation of real property is required by statute every eight (8) years. Nash County's last completed revaluation for levy of taxes reflected above was in 2001. Revaluation for 2009 has been completed and effective January 1, 2010.

TAX SUMMARY

**NASH COUNTY
ANALYSIS OF ADOPTED TAX LEVY
FISCAL YEAR 2009-2010
Tax Rate per \$100 = \$0.70**

	Estimated Value		Levy Proceeds
Real & Personal Property	\$6,891,000,000	@ 0.67/\$100	\$46,169,700
Adjustment for Non-Collection (Collection Rate)			X 96.3%
Total Ad Valorem Tax (All Tax Proceeds are General Fund)			\$44,461,421

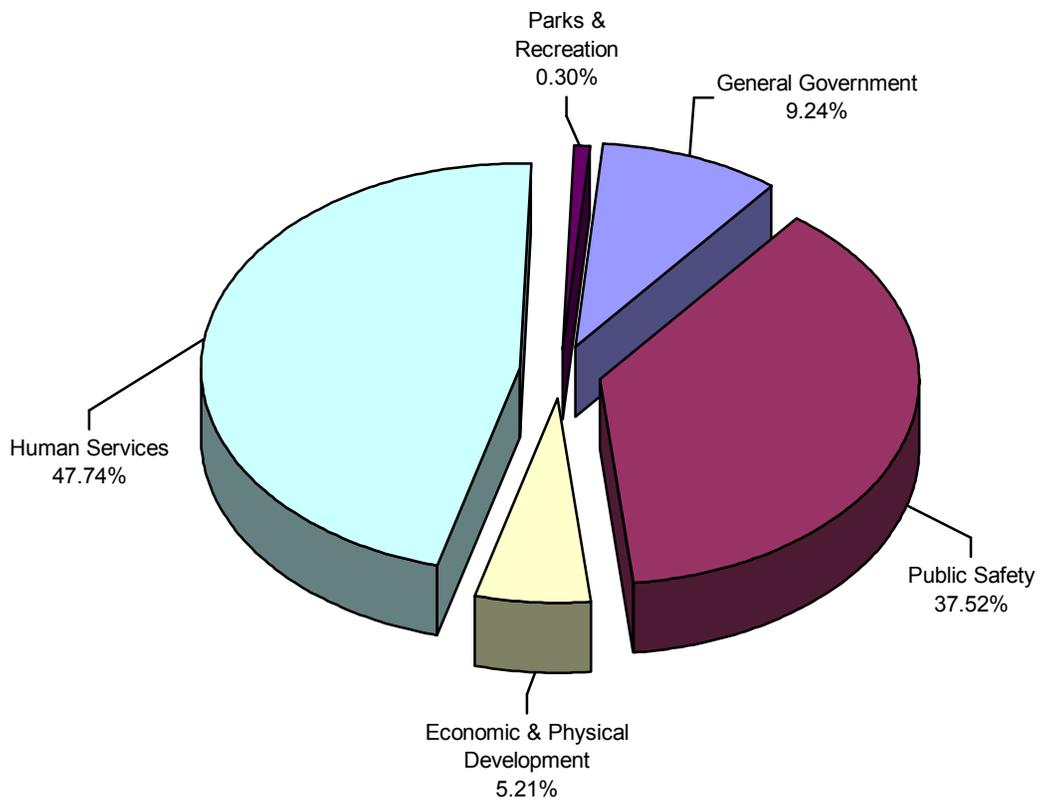
NASH COUNTY

**2008
Principal Taxpayers**

<u>Name of Taxpayer</u>	<u>Type of Business</u>	<u>2008 Assessed Value</u>
Consolidated Diesel Co.	Diesel Engine Manufacturer	\$203,865,000
Hospira Inc.	Pharmaceutical Manufacturer	120,433,000
Universal Leaf North America NC, Inc	Tobacco Processing Plant	105,053,000
Progress Energy	Electricity	40,475,000
RBC Centura Bank, Inc.	Banking	39,277,000
Embarq	Communications	30,889,000
Hendon Golden East, LLC	Regional Shopping Center	24,049,000
KABA Ilco Corporation	Security Lock Manufacturer	21,575,000
Fords Colony at Rocky Mount, LLC	Real Estate Development	16,952,000
Cheesecake Factory Bakery, Inc.	Bakery	16,733,000
		\$619,301,000

Human Resources Summary

Percentage of Full-Time Equivalent (FTE) Positions By Service Area Fiscal Year 2009-2010



Human Resources Summary

Summary of FTE Positions by Service Area

	<u>Actual FY 07-08</u>	<u>Actual FY 08-09</u>	<u>Request FY 09-10</u>	<u>Adopted FY 09-10</u>
<i>General Government</i>				
Administration	3.00	3.50	3.50	3.50
Finance	6.00	6.00	6.00	6.00
Human Resources	3.85	4.00	4.00	4.00
Tax	22.10	22.10	22.10	22.10
Court Facilities	2.00	2.00	2.00	2.00
Administration Operations	9.00	10.00	10.00	10.00
Elections	3.00	3.00	3.00	3.00
Register of Deeds	6.00	6.00	6.00	6.00
Management Info. Services	3.70	5.87	5.87	5.87
Total General Government	58.65	62.47	62.47	62.47
<i>Public Safety</i>				
Sheriff	59.00	59.00	59.00	59.00
Court Security (1)	11.00	11.00	12.00	12.00
Highway Safety Grant	4.00	4.00	4.00	4.00
School Officers NRMS	6.00	6.00	6.00	6.00
Jail	53.00	53.00	53.00	53.00
Court Liaison (2)	0.00	0.00	0.50	0.50
Emergency Communications	21.00	21.00	21.00	21.00
Emergency Services	6.00	6.00	6.00	6.00
Emergency Medical Services	86.00	86.00	86.00	86.00
Animal Control	5.00	5.00	5.00	5.00
E-911 Fund	1.30	1.13	1.13	1.13
Total Public Safety	252.30	252.13	253.63	253.63
<i>Economic & Physical Development</i>				
Regional Transportation Planning	0.00	1.00	1.00	1.00
Planning & Development	5.75	5.75	5.75	5.75
Inspections	7.25	7.25	7.25	7.25
Cooperative Extension	10.67	10.67	10.67	10.67
4H Free Will Baptist Children's Prog. (3)*	0.50	0.50	0.00	0.00
4H Summer Migrant Educ Middlesex (4)*	0.25	0.25	0.00	0.00
Soil & Water Conservation	5.00	5.00	5.00	5.00
Tourism	2.41	2.41	2.41	2.41
Public Utilities	2.40	3.50	3.50	3.50
Water & Sewer Services (5)	1.00	2.00	3.00	3.00
Stormwater	0.00	0.50	0.50	0.50
Total Economic & Phys. Dev.	35.23	38.83	39.08	39.08

Human Resources Summary

	Actual FY 07-08	Adopted FY 08-09	Request FY 09-10	Adopted FY 09-10
Human Services				
Health (6)	129.70	123.70	118.75	118.75
Social Services (7)	163.00	166.00	166.00	165.00
Aging – Senior Center	2.41	3.32	3.32	3.32
Aging Department Grants (8)*	0.48	0.48	0.00	0.00
Sr. Center – Caregiver Grant (9)*	0.45	0.45	0.00	0.00
Solid Waste Division (10)	24.15	24.15	23.95	23.95
Total Human Services	320.19	318.10	312.02	311.02
Cultural & Recreational				
Recreation (11)	2.00	4.50	5.50	5.50
Grand Total	668.37	676.03	672.70	671.70

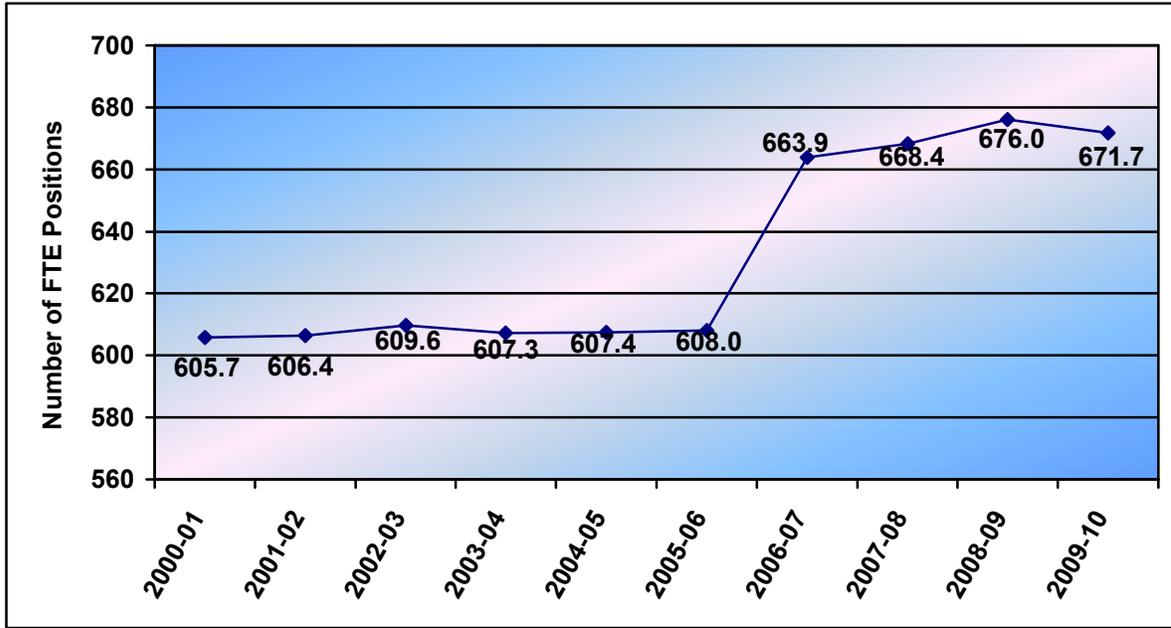
Note: This chart is based on authorized Full Time Equivalent (FTE) positions.

- (1) Addition of 1.0 FTE Deputy Sheriff position for Courthouse Security.
- (2) Addition of 0.5 FTE Deputy Sheriff – Sergeant position for Court Liaison.
- (3) Reduction of 0.5 FTE part time positions due to grant availability not approved by budget deadline.
- (4) Reduction of 0.25 FTE part time positions due to grant availability not approved by budget deadline.
- (5) Addition of 1.0 FTE Utility Assistant Operator.
- (6) Includes the reduction of 4.95 FTE consisting of 0.80 FTE Processing Asst. IV, 1.75 FTE Public Health Nurse II, 0.5 FTE Accounting Clerk IV, and 2.0 FTE Social Worker II positions, and the addition of 0.10 FTE Community Health Technician position.
- (7) Reduction of 1.0 FTE Social Worker III due to elimination of grant funding.
- (8) Reduction of 0.48 FTE part time positions due to grant availability not approved by budget deadline.
- (9) Reduction of 0.45 FTE part time positions due to grant availability not approved by budget deadline.
- (10) Reduction of 0.20 FTE administrative position due to employee retirement.
- (11) Addition of 1.0 FTE District Recreation Coordinator.

* State and Federal Grants are subject to funding availability.

Human Resources Summary

Nash County Full Time Equivalent (FTE) Positions

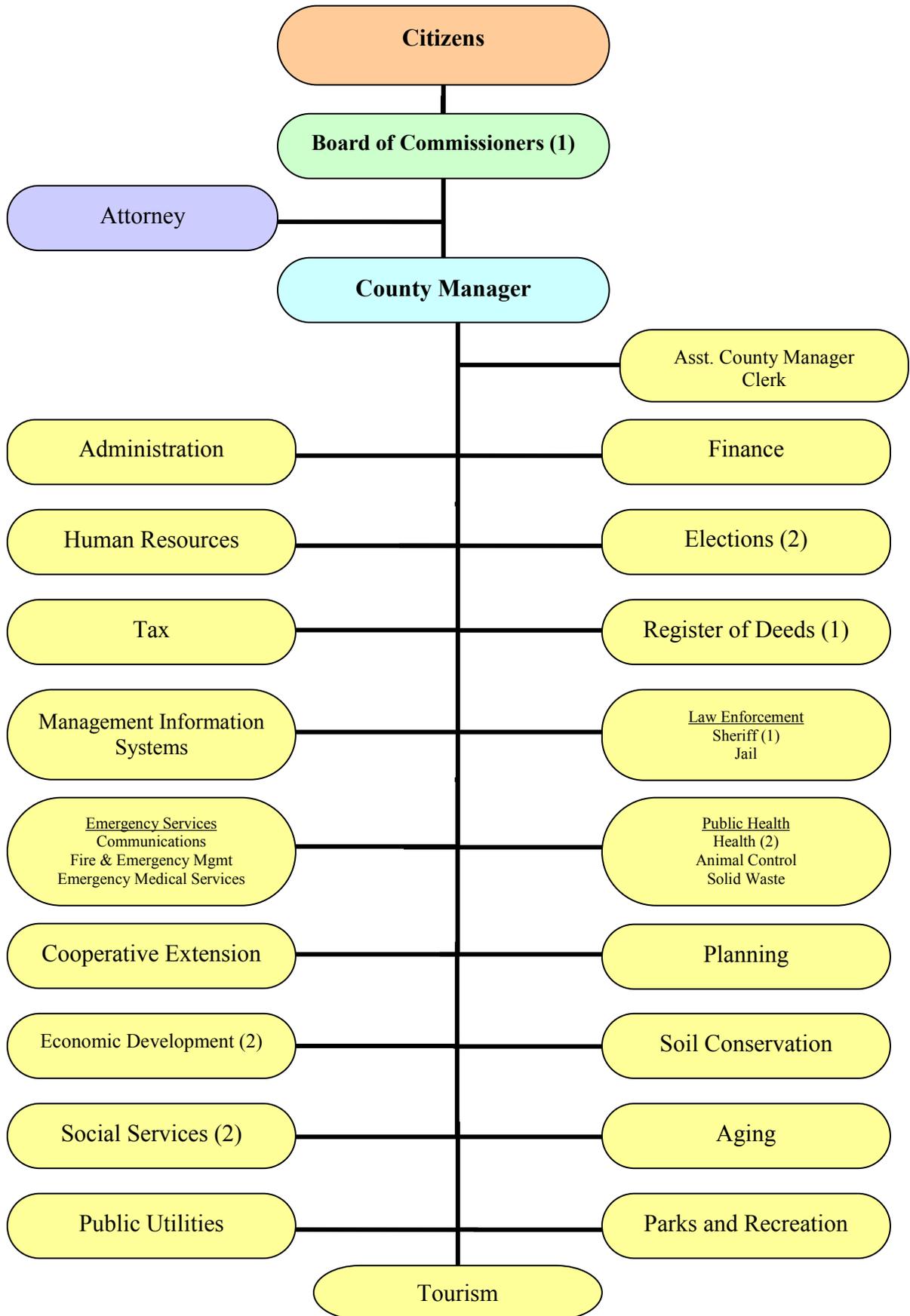


The large jump in FTE positions in 2006-07 was due to the transition to new consolidated Nash County EMS System in which 24 FTE Stony Creek Rescue positions and 2 FTE Mt. Pleasant Rescue positions were transferred to Nash County in addition to 16 new FTE full-time positions and 6 new FTE part-time positions being added to the 2006-07 budget.

New FTE Position Requests Fiscal Year 2009-2010

<u>Department</u>	<u>Title</u>	<u>Pay Grade</u>	<u>Requested Positions</u>	<u>Proposed Salary</u>	<u>Adopted Budget</u>
Courthouse Security	Deputy Sheriff	66	1.0	\$34,763	1.0
Court Liaison	Deputy Sheriff – Sergeant	71	0.5	\$20,800	0.5
Social Services	Processing Assistant IV	59	1.0	\$25,174	0.0
Water & Sewer Services	Utility Assistant Operator (Starting 3/1/2010)	57	1.0	\$7,722	1.0
33% Recreation 67% HCCBG	Sr. Admin Support Specialist	61	1.0	\$26,433	1.0
Recreation	District Recreation. Coord.	64	1.0	\$31,925	1.0
Total			5.5		4.5

Nash County Organizational Chart





GOVERNMENTAL FUNDS

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

The General Fund includes:

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

Special Revenue Funds include:

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



GENERAL FUND

The General Fund is the principal fund used to account for the provision of governmental services. This fund summarizes the financial transactions of functional services, based on departmental operations, except for those transactions that must be accounted for separately in other funds. Primary revenue sources include ad valorem taxes, sales taxes, and federal and state grants.

The primary expenditure categories are:

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





General Government activities provide administrative, legal and financial support for all County government services. These functions include, among others, the creation of policy, the administration of the County; budget, finance and personal activities; tax assessment and collection; elections; information services; and public records.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	0	0	0	0.0%
STATE	6,000	36,797	0	0	-100.0%
LOCAL	46,312	0	30,000	45,000	100.0%
CHARGES & FEES	788,956	828,700	720,614	720,614	-13.0%
GENERAL FUND	6,921,612	8,857,860	8,288,385	8,269,253	-6.6%
TOTAL	\$ 7,762,880	\$ 9,723,357	\$ 9,038,999	\$ 9,034,867	-7.1%

EXPENSES:

SALARIES & BENEFITS	\$ 3,478,715	\$ 3,873,323	\$ 3,887,626	\$ 3,935,524	1.6%
PROFESSIONAL SERVICES	150,139	175,000	150,000	150,000	-14.3%
SUPPLIES & OPERATIONS	2,740,085	3,362,700	3,580,128	3,473,848	3.3%
CAPITAL OUTLAY	1,393,941	2,245,537	1,358,764	1,413,014	-37.1%
CONTRACTS & GRANTS	0	66,797	62,481	62,481	-6.5%
TOTAL	\$ 7,762,880	\$ 9,723,357	\$ 9,038,999	\$ 9,034,867	-7.1%

EMPLOYEES:

FULL TIME	58.30	62.37	62.37	62.37	0.0%
PART TIME	0.35	0.10	0.10	0.10	0.0%
TOTAL	58.65	62.47	62.47	62.47	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, MIS, Public Buildings, Court Facilities, Administrative Operations for the County Office Building and County Capital Improvements. The general government budget shows an overall decrease of 7.1% in 2009-2010. Salaries and benefits increased due to filling the Master Control Operator position and increases in medical insurance. Capital outlay declined due to prior year land purchases and building improvements not budgeted in 2009-10. Supplies and operations increased due to funding for the final element of the payplan implementation offset by decreases in various departments' operational costs.

DEPARTMENT DESCRIPTION

The Nash County Board of Commissioners is the governing body for the citizens of the county. The seven county commissioners are elected in November for a staggered four year term based on district lines. The board is responsible for adopting the annual budget, establishing a tax rate and enacting local ordinances. The board also appoints a county manager to oversee the day to day operations of the county government.

The Clerk to the Board maintains full and accurate minutes for all board meetings and notifies the public and media of board meetings.

MAJOR ACCOMPLISHMENTS

- Adopted county budget that included a 3 cent decrease in local property tax rate for 2009-10.
- Fully funded school board budget request for 2009-10.
- Purchased property at 113 Court Street.
- Successfully completed Revaluation process in Tax department.

KEY OBJECTIVES

- Maintain current level of county services while maintaining a moderate tax burden for residents.
- Maintain the county's sound fiscal condition.
- Support the partnership with Edgecombe County, the towns of the two Counties and the private sector working to expand the region's economic base and job opportunities.
- Provide the local resources to the public education system needed to maintain quality educational programs.
- Complete Phase 3 of the County's Public Water System District 1 Project.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Tax Rate	\$0.70	\$0.70	\$0.70
Economic Development Projects:			
New	3	1	2
Expansion	1	2	2
# Jobs	335	184	315
Investment	\$43,500,000	\$8,000,000	\$15,360,000

GOVERNING BODY*General Fund***0104110**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	96,700	106,582	106,582	106,582	0.0%
TOTAL	\$ 96,700	\$ 106,582	\$ 106,582	\$ 106,582	0.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 63,026	\$ 67,582	\$ 67,582	\$ 67,582	0.0%
SUPPLIES & OPERATIONS	33,674	39,000	39,000	39,000	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 96,700	\$ 106,582	\$ 106,582	\$ 106,582	0.0%

SIGNIFICANT CHANGES:

The Governing Body budget includes costs associated with the Board of Commissioners. The budget remains constant for 2009-10 with no increase.

DEPARTMENT DESCRIPTION

The County Manager is appointed by the Nash County Board of Commissioners and is responsible for overseeing the operations of the various departments in county government. The Manager is also responsible for making recommendations for new policies and programs to the Board.

MAJOR ACCOMPLISHMENTS

- Submitted a recommended 2009-10 General Fund budget to the commissioners that required no tax increase.
- Improved county web site and expanded information and web based services available to public.
- Continued expansion of Employee Wellness Program that has helped contain health insurance costs.

KEY OBJECTIVES

- Provide financing plan for county Capital Improvements Plan.
- Continue efforts to identify opportunities to improve efficiency and reduce operational costs.
- Continue to expand public information program with the County Citizens' Academy.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Capital Improvement Plan Adopted	Yes	Yes	Yes
Public Water/Sewer customers served	663	896	950

ADMINISTRATION

General Fund

0104120

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	397,216	482,678	491,445	486,945	0.9%
TOTAL	\$ 397,216	\$ 482,678	\$ 491,445	\$ 486,945	0.9%

EXPENSES:

SALARIES & BENEFITS	\$ 349,653	\$ 429,357	\$ 431,955	\$ 431,955	0.6%
SUPPLIES & OPERATIONS	47,563	53,321	59,490	54,990	3.1%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 397,216	\$ 482,678	\$ 491,445	\$ 486,945	0.9%

EMPLOYEES:

FULL TIME	3.00	3.50	3.50	3.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.50	3.50	3.50	0.0%

SIGNIFICANT CHANGES:

The Administration budget includes the County Manager's office and other related costs. The 0.9% increase in spending for 2009-2010 is due primarily to a 5.8% increase in health insurance premiums and the absorption of the expenses of the Director of Organizational Development in this budget.

DEPARTMENT DESCRIPTION

The Finance Department coordinates the financial activity of the county, ensuring effective, prudent management of financial resources. Financial activity is governed by generally accepted accounting principles and N.C. General Statutes. Functions of Finance includes general accounting and financial reporting, budget, accounts payable, payroll, accounts receivable, cash management, investments and debt service. In addition, fixed assets are handled in Finance.

MAJOR ACCOMPLISHMENTS

- Obtained 18th Certificate of Achievement for Excellence in Financial Reporting (CAFR).
- Earned 4th Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR).
- Upgrade finance software to MUNIS version 6.4
- Successfully implemented ORBIT retirement reporting as required by NC Retirement System Division for eligible county employees.
- Implemented OPEB reporting per GASB requirements.
- Hosted NC Association of County Finance Officers 2008 Fall Conference.

KEY OBJECTIVES

- Earn 5th GFOA's Distinguished Budget Award, 19th consecutive Certificate of Achievement for Excellence in Financial Reporting (CAFR) and 5th Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR).
- Implement Remote Deposit processing through RBC Centura.
- Prepare Capital Improvement Plan and annual budget for Board approval.
- Invest idle cash for maximum security and earnings under North Carolina law.
- Implement centralized permitting for Planning & Environmental Health through Munis software.
- Implement Direct Deposit of taxes to cities and towns.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Average # of monthly accounts payable checks	1,200	1,213	1,219
% of time monthly financials closed by 10th of following month	96%	96%	96%
Deposits/Cash Receipts Processed	6,300	11,454	11,779
% payroll errors corrected within 24 hours	100%	100%	100%
Certificate of Achievement	Yes	Yes	Yes
Budget Amendments	94	86	90
Budget Transfers	175	198	205

FINANCE

General Fund

0104130

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	436,880	478,774	477,894	477,794	-0.2%
TOTAL	\$ 436,880	\$ 478,774	\$ 477,894	\$ 477,794	-0.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 387,556	\$ 416,582	\$ 420,302	\$ 420,302	0.9%
SUPPLIES & OPERATIONS	49,324	62,192	57,592	57,492	-7.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 436,880	\$ 478,774	\$ 477,894	\$ 477,794	-0.2%
EMPLOYEES:					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	6.00	6.00	6.00	0.0%

SIGNIFICANT CHANGES:

The Finance budget shows a 0.2% decrease from previous fiscal year due to a reduction in travel and printing. The slight increase in salaries and benefits is the result of the 5.8% increase in health insurance premiums.

DEPARTMENT DESCRIPTION

Human Resources (HR) has responsibility for two key assets--employees (or human capital) and the processes needed to manage employees' work. Because employees are considered to be the County's most valuable resource, HR must coordinate its activities with the County's needs and priorities.

The HR department administers the recruitment process for employees through various media resources while assuring compliance with Federal, State, and/or local regulations and policies. The department maintains employee personnel records; implements and ensures adherence to personnel policies and procedures; administers the employee benefits program; maintains position and pay classification system; maintains and processes worker's compensation claims, unemployment insurance claims, and immigration and naturalization forms; holds quarterly orientation sessions for new employees; and promotes positive employee relations through projects and activities. The department manages the County's employee wellness program.

MAJOR ACCOMPLISHMENTS

- Worker's Compensation MOD was reduced from 1.30 to 1.03.
- NecGov was installed for the employment application process.
- Pay study was implemented.
- Pay for Performance plan was designed and piloted.
- Participation in the Wellness Program increased by 2% and is at 97%.
- Supervisory Training 101 was held for 90 people.
- EMS employees lost over 668 lbs. collectively since implementation of physical fitness component.

KEY OBJECTIVES

- Pay for Performance will be implemented.
- Supervisory training will consist of Legal Issues, Hiring Practice and Supervision 101.
- Update new hire orientation program.
- Reduce workers compensation medical only claims dollars by 10%.
- Have 50% of EMS employees passing all components of the Physical Agility Test.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of employment applications to the department, processed.	1,930	2,177	1,670
			Hiring Freeze
Number of new hire packets processed	125	289	149
New hire packets completed within 48 hours.	100%	100%	NA
Health Fair Attendance	408	437	NA
Those employees completing lab work	489	558	585
Dollars spent on Wellness Prog (per employee)	\$16	\$15	\$12
Turnover Percent	8.2%	12.0%	8.9%
Full-Time Turnover (%)	7.6%	10.3%	8.9%
HRA Participation	599	572	585

HUMAN RESOURCES

General Fund

0104135

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	6,000	6,000	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	275,699	316,040	292,387	292,387	-7.5%
TOTAL	\$ 281,699	\$ 322,040	\$ 292,387	\$ 292,387	-9.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 234,121	\$ 268,690	\$ 270,106	\$ 270,106	0.5%
SUPPLIES & OPERATIONS	47,578	47,350	19,800	19,800	-58.2%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	6,000	2,481	2,481	-58.7%
TOTAL	\$ 281,699	\$ 322,040	\$ 292,387	\$ 292,387	-9.2%
EMPLOYEES:					
FULL TIME	3.60	4.00	4.00	4.00	0.0%
PART TIME	0.25	0.00	0.00	0.00	0.0%
TOTAL	3.85	4.00	4.00	4.00	0.0%

SIGNIFICANT CHANGES:

Human Resources decreased overall by 9.2%. Operating costs declined 58.2% due primarily to Pay for Performance Training budgeted in previous fiscal year offset by increase in health insurance costs.

DEPARTMENT DESCRIPTION

The Nash County Tax Office objective is to appraise, list, bill and collect all ad valorem taxes for the county in accordance with the North Carolina General Statutes.

MAJOR ACCOMPLISHMENTS

- Mailed approximately 150,000 tax bills in a timely manner.
- Completed the countywide Revaluation project.
- Placed collection data on county website.
- Made improvements to parcel mapping and real property information on county website.
- Completed and collected on all audits.

KEY OBJECTIVES

- Increase collections and improve on collecting back year taxes.
- Redirect the Division of Labor to place more emphasis on all enforced collection procedures.
- Develop an active foreclosure program.
- Maintain and improve customer service.
- Study and improve the work flow and processes in the office to improve efficiency.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Nash County Tax Collection Rate	96.70%	96.26%	95.92%
Percent of Tax Bills Mailed on Schedule	100%	100%	100%
Listing forms mailed	16,800	16,825	16,860
Business listings	4,650	4,710	4,750
Debt Setoff collections	\$17,114	\$9,239	\$9,656
Real Value Increases	3.00%	2.90%	20.80%
Motor vehicles billed	96,040	98,002	96,000

TAX

General Fund

0104140

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	1,425,173	1,480,139	1,503,363	1,499,363	1.3%
TOTAL	\$ 1,425,173	\$ 1,480,139	\$ 1,503,363	\$ 1,499,363	1.3%

EXPENSES:					
SALARIES & BENEFITS	\$ 1,150,329	\$ 1,223,205	\$ 1,213,988	\$ 1,213,988	-0.8%
SUPPLIES & OPERATIONS	266,713	256,934	289,375	285,375	11.1%
CAPITAL OUTLAY	8,131	0	0	0	0.0%
TOTAL	\$ 1,425,173	\$ 1,480,139	\$ 1,503,363	\$ 1,499,363	1.3%

EMPLOYEES:					
FULL TIME	22.00	22.00	22.00	22.00	0.0%
PART TIME	0.10	0.10	0.10	0.10	0.0%
TOTAL	22.10	22.10	22.10	22.10	0.0%

SIGNIFICANT CHANGES:

The Tax Department reflects a \$19,224 or 1.3% increase in 2009-2010 due to increases in Professional Services for part-time temporary help, a postage rate increase and 5.8% increase in medical insurance.

DEPARTMENT DESCRIPTION

Nash County's Attorney is appointed by the Board of Commissioners. It is his duty to provide legal advice to the various departments in the county and to attend all Board meetings.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Maintain stable legal costs	\$167,571	\$150,139	\$145,000

LEGAL SERVICES*General Fund***0104150**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	150,139	175,000	150,000	150,000	-14.3%
TOTAL	\$ 150,139	\$ 175,000	\$ 150,000	\$ 150,000	-14.3%
EXPENSES:					
PROFESSIONAL SERVICES	\$ 150,139	\$ 175,000	\$ 150,000	\$ 150,000	-14.3%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 150,139	\$ 175,000	\$ 150,000	\$ 150,000	-14.3%

SIGNIFICANT CHANGES:

The legal services budget includes the cost of the County Attorney and all costs associated with county litigation. The budget for 2009-2010 decreased \$25,000 due to reduced utilization.

DEPARTMENT DESCRIPTION

The Court Facilities function provides a controlled space for legal processing within the county as mandated by the administrative office of the courts and North Carolina General Statutes, provides courtroom space for hearings and case trials, and provides law enforcement personnel to work courtrooms. In addition, operating costs of the courthouse are within this function and represent the use of facility fees as required by law.

MAJOR ACCOMPLISHMENTS

- Completed security system in courthouse.

KEY OBJECTIVES

- Repair sections of Courthouse roof.
- Replace oil fired boilers.

COURT FACILITIES

General Fund

0104160

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
COURT FACILITY FEES	210,407	160,000	200,000	200,000	25.0%
GENERAL FUND	45,423	198,225	129,880	129,880	-34.5%
TOTAL	\$ 255,830	\$ 358,225	\$ 329,880	\$ 329,880	-7.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 77,898	\$ 77,311	\$ 80,580	\$ 80,580	4.2%
SUPPLIES & OPERATIONS	149,946	164,285	204,300	204,300	24.4%
CAPITAL OUTLAY	27,986	116,629	45,000	45,000	-61.4%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 255,830	\$ 358,225	\$ 329,880	\$ 329,880	-7.9%
EMPLOYEES:					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The overall Court Facilities budget reflects a decrease of 7.9% for 2009-10. Salaries and benefits increased by 4.2% due to an increase in health insurance premiums. Supplies and operations increased 24.4% or \$40,015 due to increase in telephone expenses and service maintenance contracts while capital outlay decreased by \$71,629 due to completion of previous year building improvements.

DEPARTMENT DESCRIPTION

Administration Operations is the function of operating the main County office building including custodial staff, utilities, building maintenance, and vehicle repairs.

MAJOR ACCOMPLISHMENTS

- Purchased work group furnishings for Recreation department.

KEY OBJECTIVES

- Power wash limestone on outside of building.
- Clean and regrout Administration building.
- Additional video equipment for Commissioners Meeting Room.
- Security camera for building.

ADMINISTRATION OPERATIONS

General Fund

0104165

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	866,434	953,156	978,892	978,892	2.7%
TOTAL	\$ 866,434	\$ 953,156	\$ 978,892	\$ 978,892	2.7%

EXPENSES:					
SALARIES & BENEFITS	\$ 392,531	\$ 444,096	\$ 464,592	\$ 464,592	4.6%
SUPPLIES & OPERATIONS	428,748	494,060	464,300	464,300	-6.0%
CAPITAL OUTLAY	45,155	15,000	50,000	50,000	233.3%
TOTAL	\$ 866,434	\$ 953,156	\$ 978,892	\$ 978,892	2.7%

EMPLOYEES:					
FULL TIME	9.00	10.00	10.00	10.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	10.00	10.00	10.00	0.0%

SIGNIFICANT CHANGES:

Administration Operations reflects an increase of 2.7% for 2009-10 primarily due to the 5.8% increase in health insurance premiums and \$50,000 in Building Improvements to clean & regrout building and purchase additional video equipment for Commissioners Room and a security camera.

DEPARTMENT DESCRIPTION

The Elections Board is a three-person board, which is appointed every two years by the State Board of Elections. The Executive Director of the State board of Elections appoints the Director of Elections. The Board, which has quasi-judicial and policy making authority, operates under the general supervision of the North Carolina State Board of Elections. The Board of Elections is responsible for conducting all federal, state and local elections held within the county. The Board administers, locally, State election laws. The Board oversees and ensures management and maintenance of voter registration records and voting history for the county and eleven municipalities. Principal functions include establishing election precincts and voting sites appointing and training precinct officials, preparing and distributing ballots and voting equipment, canvassing and certifying ballots cast in elections, investigating voting irregularities and providing public information on voters and elections.

MAJOR ACCOMPLISHMENTS

- Consistent administration of elections and campaign finance laws, rules and regulations.
- Successfully conducted largest Presidential General Election in history.
- Upgraded office network to allow for more efficient and cost effective one-stop voting sites.
- Increased the number of voter precincts from 26 to 27.
- Added the Dunn Center as a new polling place.
- Redesigned and added more information to the Election's Website.
- Purges and reorganized filing system to be more efficient.
- Received Federal and State monies that saved the County over \$50,000.

KEY OBJECTIVES

- To prepare and administer fair and impartial elections according to state and federal laws.
- To ensure the fair and equal application of election laws for all participants in the electoral process.
- Increase voter registration and voter participation.
- Scan and upload Campaign Finance Documents to County website.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Voter Registration on Election Day			
General Presidential Election			64,268 (46,416 2004-05)
Municipal Elections	54,196 (48,418 2004-05)		
General Congressional Election	51,081 (38,913 2002-03)		
Voter Turnout			
General Presidential Election			73% (73% 2004-05)
Municipal Elections	20% (6% 2004-05)		
General Congressional Election	33% (57% 2002-03)		

ELECTIONS

General Fund

0104170

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	30,797	0	0	-100.0%
LOCAL	46,312	0	30,000	45,000	100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	326,838	327,616	364,849	320,392	-2.2%
TOTAL	\$ 373,150	\$ 358,413	\$ 394,849	\$ 365,392	1.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 226,477	\$ 229,715	\$ 169,224	\$ 217,122	-5.5%
SUPPLIES & OPERATIONS	146,673	97,901	225,625	148,270	51.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	30,797	0	0	-100.0%
TOTAL	\$ 373,150	\$ 358,413	\$ 394,849	\$ 365,392	1.9%
EMPLOYEES:					
FULL TIME	3.00	3.00	3.00	3.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.00	3.00	3.00	3.00	0.0%

SIGNIFICANT CHANGES:

The Elections budget increased 1.9% in 2009-2010 due primarily to the cost of municipal election primary including election workers, election supplies and automation and service maintenance contracts on voting equipment.

DEPARTMENT DESCRIPTION

The Register of Deeds Office is responsible for the safe keeping of Real Estate and Vital Records for Nash County. The office files Deeds, Deeds of Trust and sixty other types of documents. Our Vital Records section houses and issues certified copies of Birth, Death, and Marriage records. Our Vital Records date back to 1913 and delayed birth's that date back in the 1800's. Our Real Estate records date back to 1777.

MAJOR ACCOMPLISHMENTS

- Issued 461 Marriage Licenses
- Issued 5,480 Death Certificates
- Issued 5,454 Birth Certificates
- Issued 1,114 Marriage Certificates

KEY OBJECTIVES

- Index and scan all records to allow research over the internet and to enhance the life and well being of our records.
- Make the public aware of internet site by speaking to various civic and other groups.
- Prepare for e-mail filing of documents and reviewing satisfactions by e-mail.
- Scan maps in Books 1 through 24 to put on the internet to complete our collection.
- Scanned Real Estate Indexes from 1776 through 1969 and waiting on Cott Systems to make available online.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Books filled per year	87	86	59
Marriage Licenses issued	639	599	461
Deeds recorded	4,240	3,849	2,511
Maps	459	382	263
Instruments filed	19,385	18,209	13,053
Copies- Certificates			
Births	5,925	6,800	5,454
Deaths	5,606	5,851	5,480
Marriage	1,133	1,182	1,114

REGISTER OF DEEDS

General Fund

0104180

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	543,491	621,000	436,737	436,737	-29.7%
GENERAL FUND	(130,863)	(132,227)	(34,759)	(38,084)	-71.2%
TOTAL	\$ 412,628	\$ 488,773	\$ 401,978	\$ 398,653	-18.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 301,822	\$ 323,818	\$ 323,609	\$ 323,609	-0.1%
SUPPLIES & OPERATIONS	55,383	102,955	52,632	49,307	-52.1%
CAPITAL OUTLAY	55,423	62,000	25,737	25,737	-58.5%
TOTAL	\$ 412,628	\$ 488,773	\$ 401,978	\$ 398,653	-18.4%

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

SIGNIFICANT CHANGES:

Register of Deeds reflects an 18.4% decrease for 2009-2010 as a result of a decrease in operations and capital for document imaging of historical Register of Deeds records, which were paid from the Register of Deeds automation funds.

DEPARTMENT DESCRIPTION

Management Information Systems (MIS), an internal services department, is responsible for the purchase, maintenance, upgrades and installation of all computer equipment used by the County. Our Local Area Network contains a fiber-optic backbone, which connects the Administration building with the Nash County Courthouse and the Nash County Detention Facility. We are connected to the State of North Carolina's network via a 10 MEG data line, which gives us access to the Internet. We maintain our own in house MS Exchange email server and we support approximately 500 PC users on our LAN. Each County department has its own dedicated applications server. All Nash County websites are designed with the intent of providing another means of communicating more efficiently and more effectively with the citizens of Nash County. We are continually redeveloping our website to better address the needs of our citizens.

MAJOR ACCOMPLISHMENTS

- Completed the migration to Munis by implementing the tax appraisal CLT Model.
- Installed a LaserFiche document imaging system.
- Migrated Planning and Environmental Health Departments to the Munis System.
- Upgraded Exchange email to server 2007 software and hardware.
- Worked with NRMS and City of Rocky Mount to establish presence on our local TV PEG channel.
- Replaced Sheriff's Department mobile fleet with new Dell NB's.
- Implemented automated password management software.
- Completed EMS billing software and hardware upgrade on time and within budget.
- Installed Courthouse surveillance monitoring system.
- Installed a storage area network for all servers.
- Installed an additional virtual server.

KEY OBJECTIVES

- Implement a new job performance review program.
- Add an additional left hand SAN device to our network.
- Fill the Master Control Operator position for our cable TV PEG channel.
- Migrate our current static web site to a dynamic web site.
- Upgrade the video recording technology equipment in Commissioner's room.
- Develop an inventory database of all county owned computers.
- Have a new cooling system installed in server room that is connected to backup power system for the building.
- Contract with Computer Central to generate daily off site backups of all our servers and data files.
- Go live with Sheriff field based reporting.
- Migrate Public Safety servers to virtual servers for redundancy backup.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of out-dated computers replaced	89	84	90
Monthly unique visits to website	6,600	8,000	10,000
Network uptime/availability	99.9%	99.9%	100.0%
Website hits	6,200,000	9,000,000	10,000,000
Number of Helpdesk calls per year	5,449	5,285	6,000

MANAGEMENT INFORMATION SYSTEMS

General Fund

0104210

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	17,700	53,877	53,877	0.0%
GENERAL FUND	703,573	772,103	895,634	793,854	2.8%
TOTAL	\$ 703,573	\$ 789,803	\$ 949,511	\$ 847,731	7.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 295,302	\$ 392,967	\$ 445,688	\$ 445,688	13.4%
SUPPLIES & OPERATIONS	364,171	354,336	352,043	327,043	-7.7%
CAPITAL OUTLAY	44,100	12,500	91,780	15,000	20.0%
CONTRACTS & GRANTS	0	30,000	60,000	60,000	100.0%
TOTAL	\$ 703,573	\$ 789,803	\$ 949,511	\$ 847,731	7.3%
EMPLOYEES:					
FULL TIME	3.70	5.87	5.87	5.87	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.70	5.87	5.87	5.87	0.0%

SIGNIFICANT CHANGES:

The MIS Department budget increased overall by 7.3% for 2009-10. The 13.4% increase in salaries & benefits is mostly due to the previous year addition of 1 FTE Master Control Operator as of February 1, 2009, which is funded through video programming fees. Operations decreased because of a reduction in travel and telephone expense. PC Replacement reserve is being increased to \$60,000 to cover equipment outdated which cannot be upgraded.

DEPARTMENT DESCRIPTION

The Public Buildings Department is responsible for maintaining the properties and equipment owned by the County. In addition, routine repairs and operating costs of facilities are reported here. Small construction projects are also performed by the Department.

MAJOR ACCOMPLISHMENTS

- Purchased additional property for parking.
- Installed security system in courthouse.

KEY OBJECTIVES

- Construct parking lot on recently purchased property.
- Roof replacement on part of courthouse.
- Replacement of old HVAC equipment as needed.
- Complete painting of Jail.
- Complete Farmer's Market expansion.
- Continue to pursue options for additional parking.
- Drainage Ditch Demonstration Project in front of Agriculture Center.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Projects completed:			
Land purchases	\$80,177	\$265,503	\$36,618
Building improvements made	\$81,233	\$169,947	\$9,988
Building Improvements - Jail	0	\$17,411	63,284
Agriculture Center Building/Ground Improvements	\$75,112	\$16,802	\$36,700

PUBLIC BUILDINGS

General Fund

0104260

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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)	35,058	30,000	30,000	30,000	0.0%
GENERAL FUND	668,631	1,577,628	759,400	759,400	-51.9%
TOTAL	\$ 703,689	\$ 1,607,628	\$ 789,400	\$ 789,400	-50.9%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 188,640	\$ 362,128	\$ 316,500	\$ 316,500	-12.6%
CAPITAL OUTLAY	515,049	1,245,500	472,900	472,900	-62.0%
TOTAL	\$ 703,689	\$ 1,607,628	\$ 789,400	\$ 789,400	-50.9%

SIGNIFICANT CHANGES:

The Public Buildings budget includes costs associated with the County Buildings, the Agricultural Building and the Casey Building, which houses Probation and Parole. An overall decrease of 50.9% in this budget is primarily due to costs associated with land purchases and building improvements in previous years.

DEPARTMENT DESCRIPTION

The purpose of County Capital Improvements is to cover the cost of certain capital purchases that are included in the Capital Improvements Program. Select purchases can be budgeted here to keep from inflating departmental budgets and also to ensure that the CIP doesn't include items that the County can purchase on a pay-as-you-go basis.

COUNTY CAPITAL IMPROVEMENTS

General Fund

0104261

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	699,496	919,687	673,347	812,377	-11.7%
TOTAL	\$ 699,496	\$ 919,687	\$ 673,347	\$ 812,377	-11.7%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 1,399	\$ 125,779	\$ 0	\$ 8,000	-93.6%
CAPITAL OUTLAY	698,097	793,908	673,347	804,377	1.3%
TOTAL	\$ 699,496	\$ 919,687	\$ 673,347	\$ 812,377	-11.7%

SIGNIFICANT CHANGES:

County Capital Improvements is used to cover the cost of capital purchases included in the County's Capital Improvements Program. Included in 2009-10 is \$25,000 to replace phones and purchase 10 MEG Data Line, \$76,780 for MIS hardware and software backup for all EMS, Sheriff and Fire applications, \$25,737 for Register of Deeds database server and two workstations with monitor, \$375,000 to replace 3 ambulances, \$164,800 to purchase 2 sprinter ambulances for convalescent division, \$39,810 to replace EMS Suburban, \$33,000 to replace Animal Control truck and box unit, \$19,250 for Environmental Health truck, \$23,000 to purchase a Xerox Scanner in Mapping, and \$30,000 for front end mower for Parks & Recreation. Overall the budget decreased 11.7% from prior year.

NON-DEPARTMENTAL COSTS*General Fund**0104290*

DEPARTMENT DESCRIPTION

This department houses expenditures not associated with other county programs. The budget for 2009-10 includes professional services, property insurance premiums, Broadband, and \$350,000 to cover employee merit pay increases.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Insurance and Bonds	\$557,345	\$724,457	\$823,977

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES (Rent)	0	0	0	0	0.0%
GENERAL FUND	960,273	1,202,459	1,499,471	1,499,471	24.7%
TOTAL	\$ 960,273	\$ 1,202,459	\$ 1,499,471	\$ 1,499,471	24.7%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 960,273	\$ 1,202,459	\$ 1,499,471	\$ 1,499,471	24.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 960,273	\$ 1,202,459	\$ 1,499,471	\$ 1,499,471	24.7%

SIGNIFICANT CHANGES:

Non-Departmental costs include professional services, property, liability and workers compensation insurance which remained level or decreased in the coming year. Also included in this budget is annual allocation of \$37,416 for Upper Coastal Plain Council of Governments, \$5,000 for Citizens Academy, \$125,000 for Broadband and \$350,000 for final element of the payplan implementation.





The Public Safety section consists of Sheriff, Court Security, Highway Safety Grant, School Resource Officers, Jail, Court Liaison Grant, Governor's Crime Commission Grants, Criminal Justice Partnership Program, Emergency Communications, Wire Line E911, Fire and Rescue Services, Forestry, Medical Examiner, Emergency Services, Emergency Medical Services, and Animal Control.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	157,926	603,840	338,400	338,400	-44.0%
LOCAL	519,174	480,474	488,709	488,709	1.7%
CHARGES & FEES	3,680,368	3,098,000	3,348,000	3,348,000	8.1%
GENERAL FUND	12,308,476	14,940,168	14,365,140	14,278,235	-4.4%
TOTAL	\$ 16,665,944	\$ 19,122,482	\$ 18,540,249	\$ 18,453,344	-3.5%

EXPENSES:

SALARIES & BENEFITS	\$ 11,920,877	\$ 13,452,434	\$ 13,562,574	\$ 13,562,574	0.8%
SUPPLIES & OPERATIONS	3,766,613	4,006,040	3,959,735	3,905,830	-2.5%
CAPITAL OUTLAY	473,739	973,988	423,650	390,650	-59.9%
CONTRACTS & GRANTS	504,715	690,020	594,290	594,290	-13.9%
TOTAL	\$ 16,665,944	\$ 19,122,482	\$ 18,540,249	\$ 18,453,344	-3.5%

EMPLOYEES:

FULL TIME	233.00	237.00	238.50	238.50	0.6%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	247.00	251.00	252.50	252.50	0.6%

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. Funding for 2009-10 declined 3.5% primarily due to prior year purchase of phone system (\$646,265) with E911 wireline funds. An increase of 1.5 positions is requested; one for court security and a part-time court liaison position.

DEPARTMENT DESCRIPTION

The purpose of the Nash County Sheriff's Office is to protect the lives, well-being and property of its citizens. This is accomplished through the enforcement of criminal and civil laws and the operation of the Courts. These responsibilities include, but are not limited to: responding to calls for assistance by the public, aggressively patrolling the county to deter criminal activity, conducting criminal investigations, serving civil and criminal papers, educating the youth through the D.A.R.E. Program and the efficient operation of the court system.

The Nash County Sheriff's Office is comprised of seventy-five (75) sworn law enforcement positions and five (5) civilian positions. In addition to providing all basic law enforcement services throughout the county, the Sheriff's Office is responsible for the operation of the County Jail, all civil process and security for the courthouse and courtrooms.

MAJOR ACCOMPLISHMENTS

- Received 17,174 papers (civil and criminal).
- Served 19,155 civil papers, subpoenas, ex partes, evictions and rent papers.
- Cleared 5,804 criminal papers.
- Cleared 66% of cases.
- Nash County Sheriff's Office Narcotics Division formed FBI Gangs Task Force to eliminate gangs in Nash and surrounding areas.
- Created the "The Nash County Sheriff's Office Top Ten Most Wanted Fugitive Program."

KEY OBJECTIVES

- Continue training in gang awareness and prevention.
- Continue monthly Chiefs Meetings where agency heads and staff gather to discuss crime trends and efforts for combating crime.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Papers processed (Civil & Criminal)	27,300	27,560	19,174
Reports filed	2,231	2,177	1,955
Total Reported Crime	1,894	1,938	1,776
Overall Case Clearance Rate	64%	68%	66%

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	11,350	9,000	8,000	8,000	-11.1%
LOCAL	13,175	12,954	0	0	-100.0%
CHARGES & FEES	304,196	255,000	275,000	275,000	7.8%
GENERAL FUND	4,205,489	4,543,205	4,542,534	4,513,629	-0.7%
TOTAL	\$ 4,534,210	\$ 4,820,159	\$ 4,825,534	\$ 4,796,629	-0.5%

EXPENSES:					
SALARIES & BENEFITS	\$ 3,261,775	\$ 3,599,516	\$ 3,523,734	\$ 3,523,734	-2.1%
SUPPLIES & OPERATIONS	881,414	974,949	979,000	950,095	-2.5%
CAPITAL OUTLAY	369,377	231,565	317,800	317,800	37.2%
CONTRACTS & GRANTS	21,644	14,129	5,000	5,000	-64.6%
TOTAL	\$ 4,534,210	\$ 4,820,159	\$ 4,825,534	\$ 4,796,629	-0.5%

EMPLOYEES:					
FULL TIME	59.00	59.00	59.00	59.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	59.00	59.00	59.00	59.00	0.0%

SIGNIFICANT CHANGES:

The Sheriff's budget, consisting of all law enforcement and civil process operations of the Sheriff's Department, shows an overall decrease of 0.5% for 2009-2010. The increase in supplies and operations is primarily due to supplies, escalating fuel costs and service/maintenance contracts while the increase in capital outlay is due to needed purchase of 10 Motorola Viper Radios for interoperability with other agencies. Salaries and benefits reflects a decrease due to prior year grant funded positions reappropriated after June 30, 2008.

DEPARTMENT DESCRIPTION

This division of the Nash County Sheriff's Office was established with the 2003-04 budget to segregate the civil positions allocated for courthouse and courtroom security. The division is comprised of a division commander, one corporal, one corporal chief bailiff and eight deputies. The personnel in this division are responsible for courthouse and courtroom security, the operation of the courts, civil process, executions, evictions and the issuance of pistol permits and concealed weapons permits.

MAJOR ACCOMPLISHMENTS

- Provided security for 517 sessions of court.
- Collected \$77,230 in service fees.
- Collected \$276,901 on tax warrants and executions.
- Delivered 5,251 Jury notices.
- Provided security for 10,953 man-hours dedicated to court operations.
- Position of Chief Bailiff upgraded to Corporal.

KEY OBJECTIVES

- Enhance courthouse security for employees, courthouse staff and citizens by utilizing camera system.
- Continue to operate the courtrooms in a safe and professional manner.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Courthouse man-hours	16,421	9,669	10,953
*Transports	62	30	27

*Transports completed by enforcement has been drastically reduced due to the implementation of the Jail's Transporta Unit.

COURT SECURITY

General Fund

0104311

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	577,293	623,543	674,135	674,135	8.1%
TOTAL	\$ 577,293	\$ 623,543	\$ 674,135	\$ 674,135	8.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 577,293	\$ 623,543	\$ 674,135	\$ 674,135	8.1%
TOTAL	\$ 577,293	\$ 623,543	\$ 674,135	\$ 674,135	8.1%
EMPLOYEES:					
FULL TIME	11.00	11.00	12.00	12.00	9.1%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	11.00	11.00	12.00	12.00	9.1%

SIGNIFICANT CHANGES:

Division of the Sheriff's department to separate the Civil positions of the county. This budget is increasing 8.1% due to the addition of 1.0 FTE Deputy Sheriff - Courthouse Security position and rise in health insurance costs.

DEPARTMENT DESCRIPTION

The traffic unit of the Nash County Sheriff's Office was established and became effective April 1, 2008. The unit is comprised of one sergeant and three deputies. The personnel in this unit are responsible for traffic enforcement, driver safety presentations, public service announcements related to highway safety, sobriety checkpoints, child restraint clinics, school-based safety education presentations and safety and traffic education presentations in the Hispanic Communities.

Major Accomplishments

- All 4 members of the traffic unit trained in use of radar and are certified operators. They also passed the State exam, DWI detection and standardized field sobriety testing, and Alcohol Screening Test training
- All 4 members attended, successfully completed, and hold certifications from Safe Kids Worldwide.
- Traffic unit has conducted and assisted in 3 formal child safety clinics.
- Traffic unit concentrates enforcement in high crash areas such as I-95 and US-64.
- The traffic unit has conducted public service announcements, distributed brochures about highway safety seatbelt use, child restraint use, and implied consent offenses.

KEY OBJECTIVES

- Concentrate motor vehicle enforcement efforts in areas identifies as high crash areas.
- Conduct public service announcements related to highway safety and implied consent offenses.
- Conduct sobriety checkpoints, child restraint clinics, and school-based safety education presentations.
- Conduct safety education presentations in Hispanic community and conduct seat-belt checking stations.
- Participate in all State sponsored traffic safety campaigns..

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Traffic Offenses and Criminal Charges			
Driving While Impaired	NA	47	100
Seat Belt	NA	215	300
Child Safety Restraint	NA	55	75
Speed	NA	863	1000
DWLR	NA	223	300
NOL	NA	172	200
Other Violations	NA	2,156	3000
Criminal	NA	136	200
Checkpoints			
DWI	NA	18	20
Safety Belt	NA	89	100
Presentations	NA	16	25

HIGHWAY SAFETY GRANT

General Fund

0104312

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	349,259	110,880	110,880	100.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	7,651	110,880	110,880	1349.2%
TOTAL	\$ 0	\$ 356,910	\$ 221,760	\$ 221,760	-37.9%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 275,438	\$ 221,760	\$ 221,760	-19.5%
SUPPLIES & OPERATIONS	0	38,029	0	0	-100.0%
CAPITAL OUTLAY	0	43,443	0	0	-100.0%
TOTAL	\$ 0	\$ 356,910	\$ 221,760	\$ 221,760	-37.9%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

The Highway Safety Grant provides funding for 4 road deputies. The first year (2008-09), positions were funded at 100% with a decline in grant funds the next two years. For next budget year funding will be at 50%. The decrease in the budget is result of equipment purchased in prior year. Salaries decreased due to prior year positions reappropriated after June 30, 2008.

DEPARTMENT DESCRIPTION

The Nash County Sheriff's Office employs six deputies whose work assignments are that of School Resource Officers (SRO). The basic function of the SRO is to provide community oriented policing on school campuses.

SRO's are assigned to Nash Central Middle School, Red Oak Middle School, Southern Nash Middle School, Northern Nash Senior High School, Southern Nash Senior High School, and W.L. Greene Alternative School. While on the school campus deputies maintain security, teach law related classes and provide law related counseling.

Each day the deputies report to the school campus, where they remain until the end of the school day. During this time they interact with faculty, staff, students, parents, volunteers and visitors to the school campus. This assignment allows deputies to interact with students to develop positive relationships and bridge the gap between law enforcement, schools and the community.

Major Accomplishments

- Working with school administrators at each school site to update *Critical Incident Response Kits* and school crisis plans.
- Continued participation in *SAFETeens Think First* Driver's Education Program.
- Conducted gang awareness presentations at school sites to alert staff of possible gang activity on campus.

KEY OBJECTIVES

- Continue participation in mandated training and school related issues.
- Continue to work with school personnel to reduce violence and gang activity in the schools.
- Work with NRMS and Center for Prevention of School Violence to complete safety assessments.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Critical Incident Response Kit inspections	7	6	6
Critical Incident Response Kit drills	4	4	6
*Rent papers served	4,231	4,555	4,677

* rent papers are the responsibility of the SRO's

SCHOOL RESOURCE OFFICERS - NRMS

General Fund

0104318

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	307,401	320,691	315,709	315,709	-1.6%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 307,401	\$ 320,691	\$ 315,709	\$ 315,709	-1.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 307,401	\$ 320,691	\$ 315,709	\$ 315,709	-1.6%
TOTAL	\$ 307,401	\$ 320,691	\$ 315,709	\$ 315,709	-1.6%
EMPLOYEES:					
FULL TIME	6.00	6.00	6.00	6.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	6.00	6.00	6.00	6.00	0.0%

SIGNIFICANT CHANGES:

Nash Rocky Mount Schools funds the School Resource Officers' Program. Currently there are six officers placed in various schools. Funding decreased by 1.6% due to a new employee in one position paid at a lower rate offset by increase in health insurance premiums.

DEPARTMENT DESCRIPTION

The Nash County Detention Facility is a 296 bed facility housing all levels of pre-trial detainees and those serving active sentences in the facility. To the extent possible, the Nash County Detention Facility is committed to ensuring that all inmates confined to the facility are treated humanely and in a manner that promotes the safety and security of inmates, staff, and the general public. Responsibilities include controlling expenditures for food, medical, supplies, equipment repairs, building maintenance, and operating expenses of the facility.

MAJOR ACCOMPLISHMENTS

- Managed an average daily inmate population of 249.
- Completed 1,423 transports, involving 77,557 miles and 1,911 man-hours.
- Prepared 265,138 meals at a cost of \$387,937 which is approximately \$1.31 per meal.
- Obtained reimbursements on telephone, housing, medical and canteen in excess of \$222,110.
- Processed 5,468 inmates.
- Housed 360 inmates on domestic violence charges.

KEY OBJECTIVES

- Develop a Transportation Unit within the Detention Facility to arrange and handle daily transports.
- Develop an Emergency Response Team in the Detention Facility.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Average Daily Population	211	229	249
Inmate Medical Costs	\$323,284*	\$429,472	\$369,376
Cost of meals served to inmates	\$352,427	\$365,741	\$397,053

* = Includes salaries starting July 2006 when we contracted with Southern Health Partners.

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	198,598	132,000	173,000	173,000	31.1%
GENERAL FUND	3,637,717	3,910,038	4,011,040	3,991,040	2.1%
TOTAL	\$ 3,836,315	\$ 4,042,038	\$ 4,184,040	\$ 4,164,040	3.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 2,171,660	\$ 2,405,308	\$ 2,572,704	\$ 2,572,704	7.0%
SUPPLIES & OPERATIONS	1,656,624	1,636,730	1,611,336	1,591,336	-2.8%
CAPITAL OUTLAY	8,031	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 3,836,315	\$ 4,042,038	\$ 4,184,040	\$ 4,164,040	3.0%

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

SIGNIFICANT CHANGES:

The Jail budget is showing an overall increase of 3.0% in 2009-2010. The increase in salaries and benefits is due to 5.8% increase in health insurance premiums. Supplies and operations decreased slightly.

DEPARTMENT DESCRIPTION

A Court Liaison working 20 hours per week will reduce the population of the Detention Center, thereby helping the County avoid costs and move offenders through the Court System more efficiently. The Court Liaison must first review the list of inmates and the types of crimes they are charged with daily, conduct background checks, and then based on this information qualify some defendants for pre-trial release. The liaison will establish the recommended conditions of release and prepare a judicial release document for approval by a judge, and monitor compliance, maintain necessary documents and records. The liaison will also help ensure violators are surrendered back to the Detention Center and help determine if additional charges are recommended due to program violations. Before trial, the liaison will review the defendant's paperwork for completion; when necessary, will also coordinated with the appropriate individuals/agencies to finalize or update the paperwork before trial. The defendants will be exited from active files, and the liaison will provide related reports to the Sheriff, County Manager, and Jail Release Bond.

KEY OBJECTIVES

- Reduce the number of inmates in the Detention Center.
- Move offenders through the Court System more efficiently.
- Avoid costs for housing prisoners than can be safely removed.

COURT LIAISON GRANT

General Fund

0104321

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	38,000	38,000	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	100.0%
TOTAL	\$ 0	\$ 0	\$ 38,000	\$ 38,000	100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 0	\$ 22,391	\$ 22,391	100.0%
SUPPLIES & OPERATIONS	0	0	13,609	13,609	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	2,000	2,000	100.0%
TOTAL	\$ 0	\$ 0	\$ 38,000	\$ 38,000	100.0%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

This new department houses grant funding for a part-time Court Liaison position to coordinate with jail and courts to expedite processing of inmates through the judicial system. Funds are provided by the Governor's Crime Commission.

DEPARTMENT DESCRIPTION

Nash County was awarded grant funding for the Gang Resistance Grant for 2009-10.

GOVERNOR'S CRIME COMMISSION GRANTS

General Fund

0104326

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	42,338	130,335	66,274	66,274	-49.2%
LOCAL	0	12,040	0	0	0.0%
GENERAL FUND	(2,699)	6,020	6,020	6,020	0.0%
TOTAL	\$ 39,639	\$ 148,395	\$ 72,294	\$ 72,294	-51.3%

EXPENSES:

CONTRACTS & GRANTS	39,639	148,395	72,294	72,294	-51.3%
TOTAL	\$ 39,639	\$ 148,395	\$ 72,294	\$ 72,294	-51.3%

SIGNIFICANT CHANGES:

Nash County was awarded \$66,274 Gang Resistance Grant for 2009-2010 with a cash match of \$6,020. The grant will provide training for awareness, prevention and suppression of gang activity and will be administered by Rocky Mount Area United Way.

DEPARTMENT DESCRIPTION

In 1993 the General Assembly enacted the State/County Criminal Justice Partnership Act to expand community-based sentencing options. Nash County Commissioners appointed an Advisory Board to target an offender group for service by developing a plan for a community-based collections program. At the passing of the budget, Nash County had received notification of anticipated funding for 2009-10.

CRIMINAL JUSTICE PARTNERSHIP PROGRAM General Fund

0104327

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	57,237	95,246	95,246	95,246	0.0%
LOCAL	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 57,237	\$ 95,246	\$ 95,246	\$ 95,246	0.0%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	0	2,000	1,500	1,500	-25.0%
CONTRACTS & GRANTS	57,237	93,246	93,746	93,746	0.5%
TOTAL	\$ 57,237	\$ 95,246	\$ 95,246	\$ 95,246	0.0%

SIGNIFICANT CHANGES:

The Criminal Justice Partnership is a state funded program to assist in alternative sentencing for offenders. Funding for the program has been requested pending final approval from the Dept. of Correction.

DEPARTMENT DESCRIPTION

The Nash County Emergency Communications Center receives and dispatches all calls for service for all fire, rescue, EMS and law enforcement agencies in Nash County which includes: 15 volunteer fire departments, 4 rescue departments which also provide ambulance service and 10 Nash County E.M.S. Stations, The Nash County Sheriff's Office and 6 municipal police departments for the Towns of Bailey, Middlesex, Spring Hope, Nashville, Whitakers and Sharpsburg. The Center also dispatches for the Nash County Social Services Child Protective Services Unit, Nash County Home Health and Nash County Animal Control on nights, holidays and weekends.

MAJOR ACCOMPLISHMENTS

- Purchased backup Radio for Assistant Director's Office.
- Purchased a new chair for the 911 Center.

KEY OBJECTIVES

- Purchase two new backup radios for new dispatch position.
- Purchase a spare chair for the 911 Center.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Fire/Rescue/Law Enforcement Dispatches	52,534	47,421	65,520
Public Education events	12	12	12

EMERGENCY COMMUNICATIONS

General Fund

0104330

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	1,127,356	1,301,316	1,247,380	1,242,380	-4.5%
TOTAL	\$ 1,127,356	\$ 1,301,316	\$ 1,247,380	\$ 1,242,380	-4.5%

EXPENSES:

SALARIES & BENEFITS	\$ 1,001,714	\$ 1,163,173	\$ 1,120,985	\$ 1,120,985	-3.6%
SUPPLIES & OPERATIONS	99,142	131,343	126,395	121,395	-7.6%
CAPITAL OUTLAY	26,500	6,800	0	0	-100.0%
TOTAL	\$ 1,127,356	\$ 1,301,316	\$ 1,247,380	\$ 1,242,380	-4.5%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

Emergency Communications decreased 4.5% or \$58,936 overall for 2009-2010. Salaries and benefits decreased 3.6% due to vacant positions being filled at lower rates offset by rise in health insurance premiums. Supplies and operations decreased 7.6% or \$9,948 due to reduction in service maintenance contracts offset by prior year expenditures for capital items.

DEPARTMENT DESCRIPTION

The North Carolina General Assembly passed an act in 1989 to establish a statewide 911 service. The intent was to provide the most efficient way for the public to gain a rapid, efficient access to public safety services with the objective to reduce response time in situations requiring fire, rescue, emergency medical and law enforcement services.

The act established the ability to levy a surcharge on all telephone bills to raise funds to offset the cost of establishing a 911 service. Nash County's wire line 911 surcharge rate is \$.75 per month. In addition, funds are also collected each year from a statewide wireless 911 surcharge that is currently \$.85 per month. These funds are used to cover the purchase, lease or maintenance costs associated with the E911 Telephone System, database provisioning, addressing, annual maintenance agreements and selective routing fees.

* Due to changes in legislation that became effective on January 1, 2008, a statewide 911 surcharge fee of \$.70 per month was established. The funds collected from wire line and wireless customers are dispersed monthly to the counties by the North Carolina 911 Board. These funds are deposited in the Emergency Telephone System Fund. Revenues collected in this fund are no less than what was received on June 30, 2008.

MAJOR ACCOMPLISHMENTS

- Purchased 7 new 911 Center Dispatch Workstations.
- Upgraded 5 existing Motorola Elite Dispatch Radio Consoles and purchased 2 new ones.
- Replaced the raised flooring in the 911 Center.
- Purchased a new Positron Viper IP Based E-911 Phone system (7 positions).
- Began upgrading the County VHF Radio System to include new radio sites in Rocky Mount, Whitakers, . and Spring Hope.
- Purchased new voting comparator for the VHF Radio System.
- Installed 4 new radio loop circuits for improving radio coverage in Rocky Mount utilizing existing radio receivers and the City of Rocky Mount Radio Tower Site.

KEY OBJECTIVES

- Complete the upgrade of the County VHF System.
- Purchase Environmental Controls for new 911 dispatch position.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	10,985	646,265	5,450	5,450	-99.2%
TOTAL	\$ 10,985	\$ 646,265	\$ 5,450	\$ 5,450	-99.2%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 10,985	\$ 7,825	\$ 0	\$ 0	-100.0%
CAPITAL OUTLAY	0	638,440	5,450	5,450	-99.1%
TOTAL	\$ 10,985	\$ 646,265	\$ 5,450	\$ 5,450	-99.2%

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. These funds were used for the phone system acquisition. This budget now reflects the use of the remaining landline (wire line) funds for 2009-10. Budgeted are funds for environmental controls for new 911 dispatch, software and license fees. These funds previously included in the E911 fund are now part of the General Fund.

DEPARTMENT DESCRIPTION

Fire protection and rescue services are provided to the citizens of Nash County by contracts with fifteen fire departments and four rescue squads. Each department is responsible for an assigned geographic area as well as providing mutual aid to neighboring departments. The vast majority of the staffing for these departments is by volunteers.

MAJOR ACCOMPLISHMENTS

- Responded to the aid of citizens and visitors of Nash County in need.
- Trained personnel for response readiness.

KEY OBJECTIVES

- Continue to respond to the aid of citizens and visitors of Nash County in need.
- Continue to train personnel to the highest standards available.
- Increase rescue funds to aide the four Rescue Squads in becoming State Certified Agencies.

FIRE & RESCUE SERVICES

General Fund

0104340

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	231,320	234,500	234,500	234,500	0.0%
TOTAL	\$ 231,320	\$ 234,500	\$ 234,500	\$ 234,500	0.0%
EXPENSES:					
FIRE SERVICES	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500	0.0%
RESCUE SERVICES	156,820	160,000	160,000	160,000	0.0%
VOLUNTEER FIRE PROGRAM	7,000	7,000	7,000	7,000	0.0%
TOTAL	\$ 231,320	\$ 234,500	\$ 234,500	\$ 234,500	0.0%

SIGNIFICANT CHANGES:

The Fire & Rescue Services budget includes a \$4,500 allotment for each of the 15 volunteer fire departments. Funding for Rescue Services remained constant for 2009-10.

DEPARTMENT DESCRIPTION

The North Carolina Division of Forest Resources is directly involved with forest management, assistance to private landowners, reforestation services, forest fire prevention and suppression, and insect and disease control programs. The Division also is involved in long range forestry planning and technical development, water quality controls, urban forestry assistance, training, and support to volunteer fire departments and forestry education.

FORESTRY*General Fund***0104345**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	83,650	95,750	95,750	95,750	0.0%
TOTAL	\$ 83,650	\$ 95,750	\$ 95,750	\$ 95,750	0.0%

EXPENSES:

CONTRACTS & GRANTS	\$ 83,650	\$ 95,750	\$ 95,750	\$ 95,750	0.0%
TOTAL	\$ 83,650	\$ 95,750	\$ 95,750	\$ 95,750	0.0%

SIGNIFICANT CHANGES:

The Forestry program subsidizes the State Forestry Service. Funding for 2009-10 remained the same as previous year.

DEPARTMENT DESCRIPTION

The County is required by state law to pay for state performed autopsies on certain deaths that occur within the County.

MEDICAL EXAMINER*General Fund***0104360**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	43,100	52,000	45,000	45,000	-13.5%
TOTAL	\$ 43,100	\$ 52,000	\$ 45,000	\$ 45,000	-13.5%
EXPENSES:					
PROFESSIONAL SERVICES	\$ 43,100	\$ 52,000	\$ 45,000	\$ 45,000	-13.5%
TOTAL	\$ 43,100	\$ 52,000	\$ 45,000	\$ 45,000	-13.5%

SIGNIFICANT CHANGES:

Medical Examiner expenditures shows a 13.5% decrease over previous year based on current year utilization.

DEPARTMENT DESCRIPTION

The Nash County Department of Emergency Services provides comprehensive emergency services for Nash County including fire inspections, fire investigations, emergency management, public education and emergency response. This also includes management of the County ambulance service and central communications center. The department serves a coordinating agency for local fire and rescue departments. It is our plan to accomplish our objectives in the most fiscally responsible manner possible.

MAJOR ACCOMPLISHMENTS

- Conducted 1,070 fire inspections.
- Completed update of County EOP - Emergency Operations Plan.
- Completed a town template for Emergency Operations Plan.
- Developed emergency notification system

KEY OBJECTIVES

- Continue to provide exceptional 911 services.
- Continue to provide the highest level of pre-hospital care possible.
- Perform periodic fire inspections and investigations when needed.
- Respond to natural and man made emergencies.
- Establish an alternate EOC site.
- Establish a County Animal Response Team.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Fire investigations conducted	32	26	25
Fire inspections conducted	980	1079	1200
% of emergency responses within 20 minutes	100%	100%	100%
Investigation of reports/complaints within 4 hours	100%	100%	100%
Elementary schools with Risk Watch	18	18	18
Public Education events conducted	61	63	65

EMERGENCY SERVICES

General Fund

0104370

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	47,001	20,000	20,000	20,000	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	434,436	536,203	528,198	528,198	-1.5%
TOTAL	\$ 481,437	\$ 556,203	\$ 548,198	\$ 548,198	-1.4%

EXPENSES:					
SALARIES & BENEFITS	\$ 398,661	\$ 442,556	\$ 449,103	\$ 449,103	1.5%
SUPPLIES & OPERATIONS	62,784	93,647	79,095	79,095	-15.5%
CAPITAL OUTLAY	9,067	0	0	0	0.0%
CONTRACTS & GRANTS	10,925	20,000	20,000	20,000	0.0%
TOTAL	\$ 481,437	\$ 556,203	\$ 548,198	\$ 548,198	-1.4%

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

SIGNIFICANT CHANGES:

The Emergency Services budget shows a 1.4% decrease overall. This decrease is due primarily to a reduction in fuel costs and travel from prior year offset by rise in health insurance costs.

DEPARTMENT DESCRIPTION

The purpose of the Emergency Medical Services Division is to provide advanced life support care, pre-hospital care, and specialty care transport in a quick and efficient manner to the citizens of Nash County. To provide public education awareness about Emergency Medical Services, Heart Attack, Stroke, Bike Safety and Public Safety to the citizens of Nash County.

The Nash County EMS system provides 8 ambulances staffed on a 24-hour basis and 4 staffed on a daytime schedule with a minimum of one Paramedic and one Emergency Medical Technician. There are 2 districts within Nash County that receive paramedic response via Quick Response Vehicles staffed with a paramedic 24 hours a day. The closest responding ambulance provides transportation for these districts. These ambulances are dispatched simultaneously with the QRV and are staffed with a minimum of 1 EMT-Basic and Medical Responder. Nash County has 72 full-time and 30 part-time employees. Nash County EMS focuses on customer service and professionalism.

MAJOR ACCOMPLISHMENTS

- Maintained the Standards for Model System Designation set forth by the N.C. Office of EMS.
- Purchased one new quick response vehicle and two new ambulances.
- Continued to improve documentation through quality internal audit and review program.
- Successfully implemented a smooth and efficient consolidation of the EMS system.
- Average increase of 12% in pulse return in cardiac arrest victims.
- Implemented new protocols and procedures to more effectively treat heart attack and stroke victims.
- Maintained an effective and quality continuing education program for EMS personnel.
- Three in-house Level II EMS Instructors to support continuing education programs.
- Continued successful Emergency Services Explorer Post.
- Continued affiliation with the NC Safe Teens. Ems assists with local driver education programs.
- Coordinated Nash County First Responder Committee to assure support for 16 County fire departments.
- Implemented new online staff scheduling software.
- Continued Internal Service Audit twice a year.

KEY OBJECTIVES

- Purchase 5 ambulances and 1 quick response vehicle.
- Purchase new advanced life support equipment to enhance the capabilities of Nash EMS.
- Continue to provide excellent emergency medical services to Nash County Citizens.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
EMS Ambulance Dispatches	20,000	20,000	21,000
Response Times (Goal 90% at <10 min.)	7.24 sec.	7.24 sec.	7.24 sec.
IV Start Success Rate (Goal 80%)	87%	89%	84%
Intubations Success Rate (Goal 80%)	89%	91%	82%

EMERGENCY MEDICAL SERVICES

General Fund

0104375

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	0	2,789	0	0	0.0%
CHARGES & FEES	3,367,177	2,837,000	3,067,000	3,067,000	8.1%
GENERAL FUND	1,681,255	2,655,462	2,491,585	2,491,585	-6.2%
TOTAL	\$ 5,048,432	\$ 5,495,251	\$ 5,558,585	\$ 5,558,585	1.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 3,973,186	\$ 4,376,594	\$ 4,413,935	\$ 4,413,935	0.9%
SUPPLIES & OPERATIONS	954,182	987,217	1,006,250	1,006,250	1.9%
CAPITAL OUTLAY	60,764	47,440	67,400	67,400	42.1%
CONTRACTS & GRANTS	60,300	84,000	71,000	71,000	-15.5%
TOTAL	\$ 5,048,432	\$ 5,495,251	\$ 5,558,585	\$ 5,558,585	1.2%
EMPLOYEES:					
FULL TIME	72.00	72.00	72.00	72.00	0.0%
PART TIME	14.00	14.00	14.00	14.00	0.0%
TOTAL	86.00	86.00	86.00	86.00	0.0%

SIGNIFICANT CHANGES:

Emergency Medical Services reflects an overall increase of 1.2%. Salaries and benefits increased 0.9% due to rise in health insurance premiums and 8 employees reaching full class status as EMT Intermediates and Paramedics. Capital outlay reflects the purchase of 2 defibrillators, radios and lights for new emergency vehicles.

DEPARTMENT DESCRIPTION

Animal Control is a division of Nash County Environmental Health. Our responsibility is to service and protect the citizens of Nash County. Our department is responsible for the enforcement of State and County laws pertaining to rabies control, dog bites and some livestock issues. We also trap and pick up stray animals, accept unwanted animals, provide care for sick or injured animals, euthanize animals, and maintain the Nash County Animal Shelter. We investigate complaints on vicious dogs, cruelty, livestock at large, and livestock killings.

MAJOR ACCOMPLISHMENTS

- Animal Control Officers patrolling problem areas has cut down on complaints received from those areas.
- Made additional improvements to animal shelter to meet new state standards.
- Improved public participation at annual rabies clinic by 100.

KEY OBJECTIVES

- Increase adoptions and reclaims of animals.
- Increase the number of animals vaccinated against rabies and other diseases.
- Increase enforcement of county ordinance.
- Increase rabies vaccinations surveillance.
- Work closely with animal rescue groups.
- Propose new operations manual to match new Animal Control Ordinance.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Increase Rabies Clinic Vaccinations	228	338	340
Increase Animal Adoptions	190	200	200
Vaccination notices	77	80	90

ANIMAL CONTROL

General Fund

0104380

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	8,995	6,000	6,000	6,000	0.0%
GENERAL FUND	278,574	328,215	372,668	339,668	3.5%
TOTAL	\$ 287,569	\$ 334,215	\$ 378,668	\$ 345,668	3.4%
EXPENSES:					
SALARIES & BENEFITS	\$ 229,187	\$ 245,615	\$ 248,118	\$ 248,118	1.0%
SUPPLIES & OPERATIONS	58,382	82,300	97,550	97,550	18.5%
CAPITAL OUTLAY	0	6,300	33,000	0	-100.0%
TOTAL	\$ 287,569	\$ 334,215	\$ 378,668	\$ 345,668	3.4%
EMPLOYEES:					
FULL TIME	5.00	5.00	5.00	5.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.00	5.00	5.00	5.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the Animal Control Program is to enforce all rabies laws of NC and the Nash County Animal Control Ordinance. The Animal Control Program, which is a division of the Health Department, reflects a 18.5% increase primarily due to a new State law which requires that puppies less than 16 weeks old be euthanized by injection in lieu of using the gas chamber. This increase is partially offset by the decrease in capital expenditures which results in a total budget increase of 3.4%.





The Economic & Physical Development section consists of Airport, Regional Transportation Planning, Planning & Development, Inspections, Economic Development, Cooperative Extension, 4H Free Will Baptist Children's Home, 4H Summer Migrant Education - Middlesex, and Soil & Water Conservation.

ECONOMIC & PHYSICAL DEVELOPMENT*General Fund**Summary*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	0	0.0%
STATE	58,816	151,275	142,570	142,570	-5.8%
LOCAL	110,300	112,985	108,500	108,500	-4.0%
CHARGES & FEES	454,625	444,066	301,237	301,237	-32.2%
GENERAL FUND	2,534,615	2,141,430	1,823,506	1,834,006	-14.4%
TOTAL	\$ 3,158,356	\$ 2,849,756	\$ 2,375,813	\$ 2,386,313	-16.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,051,226	\$ 1,243,975	\$ 1,281,892	\$ 1,281,892	3.0%
SUPPLIES & OPERATIONS	382,209	614,062	568,258	578,758	-5.7%
CAPITAL OUTLAY	954,161	276,800	8,500	8,500	-96.9%
CONTRACTS & GRANTS	770,760	714,919	517,163	517,163	-27.7%
TOTAL	\$ 3,158,356	\$ 2,849,756	\$ 2,375,813	\$ 2,386,313	-16.3%
EMPLOYEES:					
FULL TIME	26.67	27.67	27.67	27.67	0.0%
PART TIME	2.75	2.75	2.00	2.00	-27.3%
TOTAL	29.42	30.42	29.67	29.67	-2.5%

SIGNIFICANT CHANGES:

The function of Economic and Physical Development includes the Planning Department, the Cooperative Extension Service, the Soil and Water Conservation Service, along with Rural Transportation Planning and contributions to the Rocky Mount-Wilson Airport Authority. Funding for next year has decreased 16.3% primarily due to prior year capital costs for land purchase in Middlesex Park and completion of contract incentives in 2008-09. Part-time positions funded by outside grants are not included next year.

DEPARTMENT DESCRIPTION

The Rocky Mount Wilson Airport was established to serve as a regional airport for the residents and businesses of Nash, Edgecombe, and Wilson counties. The airport provides a gateway to the National Airspace System and plays a major role in the economic development of the three county region. Nash County's portion of funding is 1/7, based on the two cities each giving 2/7 and each county 1/7.

AIRPORT*General Fund***0104530**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	43,920	46,970	47,857	47,857	1.9%
TOTAL	\$ 43,920	\$ 46,970	\$ 47,857	\$ 47,857	1.9%
EXPENSES:					
CONTRACTS & GRANTS	\$ 43,920	\$ 46,970	\$ 47,857	\$ 47,857	1.9%
TOTAL	\$ 43,920	\$ 46,970	\$ 47,857	\$ 47,857	1.9%

SIGNIFICANT CHANGES:

The Airport budget includes the contributions made by Nash County to the Rocky Mount-Wilson Airport Authority. The requested funding for 2009-10 reflects a modest 1.9% or \$887 increase over prior year.

DEPARTMENT DESCRIPTION

Nash County participates in the Upper Coastal Plain Area Rural Transportation Planning Organization. The general purpose of the Rural Transportation Planning Organization (RTPO) is to work cooperatively with the Department of Transportation to plan rural transportation systems and to advise the Department on rural transportation policies.

MAJOR ACCOMPLISHMENTS

- Hired new RPO Transportation Planner.
- Compiled and submitted project list in response to stimulus project request; 2 projects were funded.
- Obtained equipment necessary to complete projects.
- Assisted Rocky Mount MPO and Tarboro with their submission of CMAQ applications for air quality transportation. Projects were approved totaling over \$7million in improvements UCRPO region.

KEY OBJECTIVES

- Develop timeline for implementation of Economic Development Site Project.
- Review RPO By-laws and make recommendations on needed changes and updates.
- Develop website for the UCRPO.
- Develop Comprehensive Transportation Plan for Johnston County, Wilson County, and Nash County.

REGIONAL TRANSPORTATION PLANNING

General Fund

0104531

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	104,351	97,046	97,046	-7.0%
CHARGES & FEES	0	19,566	18,737	18,737	-4.2%
GENERAL FUND	251	6,522	6,245	6,245	-4.2%
TOTAL	\$ 251	\$ 130,439	\$ 122,028	\$ 122,028	-6.4%

EXPENSES:

SALARIES & BENEFITS	\$ 0	\$ 62,380	\$ 83,435	\$ 83,435	33.8%
SUPPLIES & OPERATIONS	0	37,500	30,093	30,093	-19.8%
CAPITAL OUTLAY	0	22,500	8,500	8,500	-62.2%
CONTRACTS & GRANTS	\$ 251	\$ 8,059	\$ 0	\$ 0	-100.0%
TOTAL	\$ 251	\$ 130,439	\$ 122,028	\$ 122,028	-6.4%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

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. DOT funding next year is declining 6.4%. Salaries and benefits are increasing to cover part-time position to assist with a Special Studies Project. Nash County's portion of funding is declining to \$6,245 or \$277 less than prior year.

DEPARTMENT DESCRIPTION

The Planning Division of the Planning and Development Department provides both current and long range planning functions as well as grant administration and supervision of the street sign program. The staff administers zoning, subdivision, floodplain and watershed regulations that are included in the County's Unified Development Ordinance. Several housing programs including CDBG, HOME and Urgent Repair programs are administered through this division. Some administrative responsibilities for stormwater management are staffed in the Planning Division.

MAJOR ACCOMPLISHMENTS

- Adopted I-95 Interchange Study.
- Completed CDBG-Recovery application for Drake Community Center.
- Hired RPO Coordinator.
- Began implementation of the 2007 Scattered Site Replacement Housing Program.
- Began implementation of the 21st Century Community Program with NC Dept. of Commerce.
- Initiated Census 2010 project by appointing steering committee.
- Initiated HMGP 5-Year Update (2010-2015).
- Conducted first Municipal Coordination Meeting.
- Completed the 2006 Bloomer Hill Revitalization Project.
- Completed new website with current information.

KEY OBJECTIVES

- Continue to work on UDO and policies related to the Land Development Plan recommendations.
- Complete 5-year Hazard Mitigation Plan Update.
- Complete implementation of new Tyler Technologies software package.
- Continue to assist in implementation of the Rural Transportation Planning Organization. (RPO)
- Participate in the 2010 Census Complete Count.
- Continue efforts related to the HOME Program.
- Secure funding for 2010 CDBG Scattered Site Housing Program.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Complete Planning Documents	1	8	1
Rehab Deteriorated Units-CDBG/SFR Program:	6	6	7
Rehab Deteriorated Units-Urgent Repair:	13	8	16
Rehab Deteriorated Units-CDBG:	NA	2	2

PLANNING AND DEVELOPMENT

General Fund

0104910

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	415,395	525,506	519,084	519,084	-1.2%
TOTAL	\$ 415,395	\$ 525,506	\$ 519,084	\$ 519,084	-1.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 371,408	\$ 455,056	\$ 459,549	\$ 459,549	1.0%
SUPPLIES & OPERATIONS	43,987	70,450	59,535	59,535	-15.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 415,395	\$ 525,506	\$ 519,084	\$ 519,084	-1.2%
EMPLOYEES:					
FULL TIME	5.75	5.75	5.75	5.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	5.75	5.75	5.75	5.75	0.0%

SIGNIFICANT CHANGES:

The Planning Department includes the functions of zoning and land use regulations. This budget reflects an overall decrease of 1.2%. The increase in salaries and benefits is a result of a 5.8% rise in health insurance premiums. Operations is decreasing in professional services in the coming year.

DEPARTMENT DESCRIPTION

The Stormwater Division has been relocated to the Utilities Fund. This division reviews development applications, subdivision plats and site plans for concurrence with the current stormwater regulations and implements other stormwater requirements.

MAJOR ACCOMPLISHMENTS

The Major Accomplishments for 2008-09 are now located in the Enterprise Fund Section.

KEY OBJECTIVES

The Key Objectives for 2009-10 are now located in the Enterprise Fund Section.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Review Stormwater Permit Applications	40	25	NA
Stormwater Permits Approved	14	20	NA

STORMWATER

General Fund

0104911

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	350	0	0	0	0.0%
GENERAL FUND	4,107	0	0	0	0.0%
TOTAL	\$ 4,457	\$ 0	\$ 0	\$ 0	0.0%
EXPENSES:					
SALARIES & BENEFITS	0	0	0	0	0.0%
SUPPLIES & OPERATIONS	4,457	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 4,457	\$ 0	\$ 0	\$ 0	0.0%

SIGNIFICANT CHANGES:

The budget for Stormwater Department, which is designed to meet the requirements of recently enacted regulations by the state and federal governments, was relocated to the Utilities Fund in 2008-09.

DEPARTMENT DESCRIPTION

The Permitting and Inspections Division of Planning and Development is responsible for the enforcement within the county's territorial jurisdiction; State and local laws, local ordinances, and regulations relating to the construction of buildings and the installation of plumbing, electrical, and HVAC systems. The division is responsible for reviewing construction plans, receiving applications for permits and issuing or denying permits, making necessary inspections, issuing or denying certificates of compliance, issuing orders to correct violations, keeping adequate records, and taking any other actions that may be required to adequately enforce the laws, ordinances, and regulations.

MAJOR ACCOMPLISHMENTS

- Implemented single trade permitting.
- Began implementation process of the new Tyler Technologies software package.
- Issued approximately 2,557 permits, performed approximately 9,281 inspections.
- Reviewed approximately 425 sets of building plans.
- Closed out approximately 260 expired permits.
- Investigated approximately 67 building code complaints.
- Began a follow up program for all permits issued.

KEY OBJECTIVES

- Complete implementation of new Tyler Technologies software package.
- Continue to refine the permitting and inspections process.
- Develop a building permit activity report to show building trends geographically.
- Continue to target the closing out of expired permits.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Upgrade inspector certifications	5	6	5
Close out expired permits	750	400	260

INSPECTIONS

General Fund

0104912

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	444,702	404,500	282,500	282,500	-30.2%
GENERAL FUND	10,502	82,723	189,767	189,767	129.4%
TOTAL	\$ 455,204	\$ 487,223	\$ 472,267	\$ 472,267	-3.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 386,601	\$ 408,940	\$ 422,482	\$ 422,482	3.3%
SUPPLIES & OPERATIONS	32,583	78,283	49,785	49,785	-36.4%
CAPITAL OUTLAY	36,020	0	0	0	0.0%
TOTAL	\$ 455,204	\$ 487,223	\$ 472,267	\$ 472,267	-3.1%
EMPLOYEES:					
FULL TIME	7.25	7.25	7.25	7.25	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.25	7.25	7.25	7.25	0.0%

SIGNIFICANT CHANGES:

The Building Inspections function reflects a decrease of 3.1%. Salaries and benefits increase reflects inspector certifications. Operational costs are down due to reductions in gas, supplies and equipment.

DEPARTMENT DESCRIPTION

Nash County makes an annual contribution to Carolinas Gateway Partnership, a private non-profit organization which promotes business development in the Nash, Edgecombe, Rocky Mount area. Additionally the County has agreed to pay incentive payments to New Standard, American Foods, Cheesecake Factory, Fords Colony and Fawn Electronics.

ECONOMIC DEVELOPMENT

General Fund

0104920

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	100,000	100,000	100,000	100,000	0.0%
CHARGES & FEES	0	20,000	0	0	-100.0%
GENERAL FUND	1,546,038	870,605	461,306	461,306	-47.0%
TOTAL	\$ 1,646,038	\$ 990,605	\$ 561,306	\$ 561,306	-43.3%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 10,994	\$ 86,999	\$ 100,000	\$ 100,000	14.9%
CAPITAL OUTLAY	916,171	254,300	0	0	-100.0%
CONTRACTS & GRANTS	718,873	649,306	461,306	461,306	-29.0%
TOTAL	\$ 1,646,038	\$ 990,605	\$ 561,306	\$ 561,306	-43.3%

SIGNIFICANT CHANGES:

Economic Development funding shows a substantial decline of 43.3% due to completion of several contract incentives in 2008-09. Also contributing to the decline is prior year funding for land purchase in the Middlesex Corporate Park. Included in next year's budget are \$75,000 for 301 Lighting and \$283,806 to Carolina's Gateway Partnership.

DEPARTMENT DESCRIPTION

NC Cooperative Extension is an educational partnership between Nash County and North Carolina's two land-grant universities, N.C. State University and N.C. A&T State University. Cooperative Extension's primary mission is delivering practical, extension educational programs responding to the specific needs and issues affecting Nash County citizens, economic development and quality of life.

MAJOR ACCOMPLISHMENTS

- Conducted the state-mandated education for Nash County's 399 licensed or certified pesticide applicators. Tobacco farmers were provided extension for reducing fuel consumption by their curing barns.
- The Family & Consumer Science educational program included more than 192 educational events involving 3,246 participants. Typical events include hand-washing sessions for flu prevention in elementary schools and addressing obesity issues through the SyberShop educational program in high school students and adults.
- The 4-H educational program provided the curriculum, leadership and organization for 5,613 youth to participate in a five-month livestock project, 4-H summer camp, or 280 other "learn by doing" events. This includes conducting the time-tested 21 day Embryology Project for elementary school classes.
- Continued development of the Nash County Volunteer Master Gardener Association. Their primary mission is conducting extension education through development of the Nash County Arboretum.
- Managed the Farmers Market through its third year of operation and development.
- Helped conduct a countywide educational program concerning a local sales tax referendum.

KEY OBJECTIVES

- Enhancing Agricultural, Forest, and Food Systems
- Developing responsible youth
- Strengthening and sustaining families
- Improving the environment and natural resources
- Building quality communities

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of viable 4-H Clubs	14	15	18
Number of Farmers Market vendors	62	65	63
Number of Farmers Market customers	14,435	16,770	19,574
Number of educational program participants	9,203	15,000	16,156
Number of educational events conducted	299	325	433

COOPERATIVE EXTENSION

General Fund

0104950

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	1,524	1,524	1,524	1,524	0.0%
LOCAL	8,065	8,500	8,500	8,500	0.0%
GENERAL FUND	282,563	325,148	323,159	320,659	-1.4%
TOTAL	\$ 292,152	\$ 335,172	\$ 333,183	\$ 330,683	-1.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 38,140	\$ 40,738	\$ 40,738	\$ 40,738	0.0%
SUPPLIES & OPERATIONS	250,923	288,850	288,445	285,945	-1.0%
CAPITAL OUTLAY	0		0	0	0.0%
CONTRACTS & GRANTS	3,089	5,584	4,000	4,000	-28.4%
TOTAL	\$ 292,152	\$ 335,172	\$ 333,183	\$ 330,683	-1.3%
EMPLOYEES:					
FULL TIME	8.67	8.67	8.67	8.67	0.0%
PART TIME	2.00	2.00	2.00	2.00	0.0%
TOTAL	10.67	10.67	10.67	10.67	0.0%

SIGNIFICANT CHANGES:

The Nash County Cooperative Extension Service is partly funded by the State, however, these State funds do not flow through the county's budget. The 2009-2010 budget reflects an overall 1.3% decrease which is due primarily to reduction in supplies and operations expenditures.

DEPARTMENT DESCRIPTION

This is an educational program developed by Cooperative Extension for the resident youth of the Free Will Baptist Children's Home near Middlesex, NC. "Learn by doing" educational activities will be provided during times when youth are not attending public school. This Program ended at the request of Free Will Baptist Children's Home.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of resident youth participating	32	30	NA

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	2,235	4,485	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 2,235	\$ 4,485	\$ 0	\$ 0	-100.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 1,589	\$ 2,685	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	646	1,800	0	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 2,235	\$ 4,485	\$ 0	\$ 0	-100.0%

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

SIGNIFICANT CHANGES:

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

DEPARTMENT DESCRIPTION

This is an educational program developed by Cooperative Extension for the Nash-Rocky Mount School System. Cooperative Extension staff develops 4-H curriculum and provides training for teachers and teacher assistants to deliver an experiential educational program to children of migrant families during the summer. This program ended as of 2008-09.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of migrant youth participating	50	45	45

4-H SUMMER MIGRANT EDUC. MIDDLESEX

General Fund

0104953

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	1,178	1,400	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 1,178	\$ 1,400	\$ 0	\$ 0	-100.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 594	\$ 600	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	584	800	0	0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 1,178	\$ 1,400	\$ 0	\$ 0	-100.0%
EMPLOYEES:					
FULL TIME	0.00	0.00	0.00	0.00	0.0%
PART TIME	0.25	0.25	0.00	0.00	-100.0%
TOTAL	0.25	0.25	0.00	0.00	-100.0%

SIGNIFICANT CHANGES:

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

DEPARTMENT DESCRIPTION

As a governmental subdivision of the State, the Nash Soil & Water Conservation District Board sets priorities for its staff to plan and carry out a comprehensive natural resource conservation program in the county. The staff also provides educational programs for youth and adults through conservation contests, environmental field days, classroom presentations, and workshops.

MAJOR ACCOMPLISHMENTS

- Allocated \$326,000 for conservation practices on farm land in Nash County.
- Made recommendations to 1,300 landowners for urban resource problems.
- Best Management Practices planned and installed affected over 18,691 acres of cropland and prevented over 12,336 tons of soil loss while decreasing nitrogen and phosphorus inputs to the Neuse and Tar-Pamlico Rivers.
- Assisted Nash County and the Towns of Nashville, Spring Hope, Red Oak, Middlesex and Momeyer, and the City of Rocky Mount with review of over 150 site plans.
- Provided experience in soil and water conservation for 5,000 students, teachers, and parents through Environment Field Days, Ecology Field Days, Envirothon, and Poster and Essay Contest.
- Assisted other departments with drought related activities.

KEY OBJECTIVES

- Encourage and assist landowners/users to install Best Management Practices on cropland, pasture, forestland, and confined animal operations.
- Assist other agencies in evaluating /solving soil and water problems throughout the County.
- Develop a strategic plan to increase natural resource conservation.
- Utilize media to increase public awareness of local conservation initiatives.
- Update the County web site displaying all services and environmental education programs available to the public.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Total Cost Share Assistance Provided to Farmers	\$300,000	\$300,914	\$326,720
Assistance Funds/Grants Provided to District	\$4,000	\$4,000	\$4,000
Technical Assistance to Landowners/ Landusers	5,460	5,460	5,460
Site Plan/Erosion Control Plan Reviews	185	185	215
Number of Students Reached through Environmental Education	4,500	4,500	4,500

SOIL & WATER CONSERVATION

General Fund

0104960

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	56,114	44,000	44,000	44,000	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	9,573	0	0	0	0.0%
GENERAL FUND	231,839	283,956	276,088	289,088	1.8%
TOTAL	\$ 297,526	\$ 327,956	\$ 320,088	\$ 333,088	1.6%

EXPENSES:

SALARIES & BENEFITS	\$ 252,894	\$ 273,576	\$ 275,688	\$ 275,688	0.8%
SUPPLIES & OPERATIONS	38,035	49,380	40,400	53,400	8.1%
CAPITAL OUTLAY	1,970	0	0	0	0.0%
CONTRACTS & GRANTS	4,627	5,000	4,000	4,000	-20.0%
TOTAL	\$ 297,526	\$ 327,956	\$ 320,088	\$ 333,088	1.6%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

The Soil and Water Conservation Service is partly funded by the state and federal government. Federal funds do not flow through the county's budget. The department shows a 1.6% overall increase mostly due to rise in health insurance premiums and fuel costs.





Nash County Health Department provides clinical services including Child Health Care, Communicable Disease Control, Family Planning, Immunizations, Maternity care, Sickle Cell Counseling, WIC, Women's Health Watch, and Home Health. Community Health services include Health Education; Animal Control; Food, Lodging, and Institutional Sanitation; Lead Poisoning Prevention and Day Care Inspection; Sewage Disposal/Water Protection; Sanitation of Facilities; and Solid Waste Disposal.

Our Public Health Mission is:

- To prevent diseases.
- To promote healthy lifestyles.
- To detect health problems early.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 4,123,032	\$ 4,078,942	\$ 3,991,632	\$ 3,991,632	-2.1%
STATE	1,600,691	1,748,587	1,650,609	1,650,609	-5.6%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	380,190	487,498	319,250	319,250	-34.5%
GRANTS	96,362	126,549	136,098	136,098	7.5%
HEALTH RESERVES	284,950	215,842	219,243	219,243	1.6%
GENERAL FUND	2,249,329	3,349,971	3,237,520	3,218,270	-3.9%
TOTAL	\$ 8,734,554	\$ 10,007,389	\$ 9,554,352	\$ 9,535,102	-4.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 6,471,133	\$ 7,135,363	\$ 6,939,659	\$ 6,939,659	-2.7%
SUPPLIES & OPERATIONS	2,229,161	2,793,980	2,559,343	2,559,343	-8.4%
CAPITAL OUTLAY	0	49,370	24,250	5,000	-89.9%
CONTRACTS & GRANTS	34,260	28,676	31,100	31,100	8.5%
TOTAL	\$ 8,734,554	\$ 10,007,389	\$ 9,554,352	\$ 9,535,102	-4.7%
EMPLOYEES:					
FULL TIME	129.70	123.30	118.35	118.35	-4.0%
PART TIME	0.00	0.40	0.40	0.40	0.0%
TOTAL	129.70	123.70	118.75	118.75	-4.0%

SIGNIFICANT CHANGES:

The total Health Department budget reflects a decrease of 4.7% primarily due to the elimination of 4.95 FTE vacant positions and a reduction in supplies and operational expenses as well as capital outlay. No layoffs will be necessary since the eliminated positions were vacant by attrition. All revenue sources, with the exception of Grants are declining in the coming year. Local funding request reflects a 3.9% decrease partially offset with additional State Aid-to-Counties funding, though in most cases, State funding has remained stable or reflects a slight decrease. Operational expenses have also been reduced where possible in an effort to conserve funding.

DEPARTMENT DESCRIPTION

The General Health program includes funding for administrative services in addition to support for all Health Department program activities.

MAJOR ACCOMPLISHMENTS

- Gained approval for participation Debt Set 000 Program.
- Completed BCBS application for Immunizations.
- Prepared computer system for new State Information System.
- Continuing to use classroom for teleconferencing allowing more in-house continuing education and saving on travel expense.

KEY OBJECTIVES

- Initiate HTS in registration office.
- Become credentialed for billing more insurance companies for patient services.
- Implement policies and procedures for participation in debt set-off program.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Gain approval for participation in debt set-off program.	Policy written	Completed	In Process
Improve office appearance by painting	Budget for 07-08	Completed	In Process
Work toward becoming more Senior Friendly	New signage purchased	Completed	In Process

HEALTH - GENERAL HEALTH

General Fund

0105110

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 8,741	\$ 3,000	\$ 1,500	\$ 1,500	-50.0%
STATE	142,631	211,892	258,983	258,983	22.2%
CHARGES & FEES	65,116	62,100	68,650	68,650	10.5%
GENERAL FUND	1,759,930	1,859,788	1,793,512	1,793,512	-3.6%
GENERAL HEALTH RESERVE	0	21,000	21,000	21,000	0.0%
TOTAL	\$ 1,976,418	\$ 2,157,780	\$ 2,143,645	\$ 2,143,645	-0.7%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,402,794	\$ 1,461,774	\$ 1,466,316	\$ 1,466,316	0.3%
SUPPLIES & OPERATIONS	562,549	672,286	658,129	658,129	-2.1%
CAPITAL OUTLAY	0	9,670	5,000	5,000	-48.3%
CONTRACTS & GRANTS	11,075	14,050	14,200	14,200	1.1%
TOTAL	\$ 1,976,418	\$ 2,157,780	\$ 2,143,645	\$ 2,143,645	-0.7%
EMPLOYEES:					
FULL TIME	25.30	23.80	23.00	23.00	-3.4%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	25.30	23.80	23.00	23.00	-3.4%

SIGNIFICANT CHANGES:

The General Health budget, which includes funding for administrative services in addition to support for all Health Department program activities, reflects a decrease of .7% due to the elimination of a 0.8 FTE position (vacant Processing Assistant IV position) and decreases in operational expenses and capital outlay.

DEPARTMENT DESCRIPTION

This funding purchases training and community education supplies to better prepare our county for bioterrorism or natural disasters.

MAJOR ACCOMPLISHMENTS

- 2 Drive through flu clinics at Cooper's and Spring Hope's Fire Departments.
- Participation on mock airplane disaster exercise with county partners.
- Continuing to provide pan flu education to partner agencies and the public.
- PHRST 1 SNS template completed.
- Pandemic Influenza plan and SNS plan activated during Novel H1N1 event that is currently ongoing.
- SMNS shelter plan activated and triaged calls at EOC during a tropical storm.
- Special Medical Needs Sheltering Plan updated.
- Presentations on Disaster Preparedness given to "group home" residents and also to a group of deaf and blind citi
- Local Emergency Planning Committee continues to meet quarterly.
- SNS/Pan Flu Subcommittee continues to meet monthly.

KEY OBJECTIVES

- Continue to revise Pandemic Influenza Plan.
- Continue to educate the community on Pandemic Influenza.
- Drive-through flu clinics will continue.
- Continue to revise SNS plan according to guidance from CDC.
- Meet AA 514 requirements.
- Continue education on pandemic influenza, SNS, and disaster preparedness.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Update Bioterrorism Preparedness Plan and Strategic National Stockpile plan as needed.	100%	100%	100%
Conduct live drill for all community agencies to participate in	Two Drills	Three Drills	Three Drills
Develop educational pamphlets on emergency precautions, treatments, etc. to be used in community in disaster situations (panflu)	100%	100%	100%
Perform live anthrax drill with postal service	100%	100%	100%

HEALTH - BIOTERRORISM PROGRAM

General Fund

0105114

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	71,188	53,688	49,598	49,598	-7.6%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	(28,479)	0	0	0	0.0%
TOTAL	\$ 42,709	\$ 53,688	\$ 49,598	\$ 49,598	-7.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 37,287	\$ 42,847	\$ 44,448	\$ 44,448	3.7%
SUPPLIES & OPERATIONS	5,422	10,841	5,150	5,150	-52.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 42,709	\$ 53,688	\$ 49,598	\$ 49,598	-7.6%
EMPLOYEES:					
FULL TIME	0.50	0.50	0.50	0.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.50	0.50	0.50	0.0%

SIGNIFICANT CHANGES:

These State funds are provided to pay for training and educational materials to assist local health departments in Public Health Preparedness and Response and has a 50% FTE PH Nurse II (Preparedness Coordinator) position. The budget reflects a 7.6% decrease due to a State funding cut.

DEPARTMENT DESCRIPTION

The primary goal of this program is to collaborate with participating primary care providers and their Medicaid clients to ensure that Medicaid eligible clients receive comprehensive health care services.

Program services include:

- Identifying high risk non-compliant patients
- Education about wellness/disease management
- Scheduling appointments
- Linking clients with available resources like medications, transportation or medical devices
- Working with both physician and client to make sure the care plan is understood and followed

MAJOR ACCOMPLISHMENTS

- Assisted in the establishment of the transitional care protocol for Nash Health Systems discharges.

KEY OBJECTIVES

- To work together with local providers to develop programs and processes for meeting health care needs of their Medicaid enrollees.
- Identify at-risk enrollees and manage their care before costly interventions become necessary.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
100% enrolled cases will have Medical provider for primary care services.	NA	100%	100%

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	99,744	116,105	108,439	108,439	-6.6%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(9,089)	0	0	0	0.0%
TOTAL	\$ 90,655	\$ 116,105	\$ 108,439	\$ 108,439	-6.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 87,590	\$ 100,136	\$ 99,639	\$ 99,639	-0.5%
SUPPLIES & OPERATIONS	3,065	15,969	8,800	8,800	-44.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 90,655	\$ 116,105	\$ 108,439	\$ 108,439	-6.6%
EMPLOYEES:					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The 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 as well as operational expenses. The budget reflects a 6.6% decrease due to decrease in operational expenses as a result of decline in state funding.

DEPARTMENT DESCRIPTION

This program provides comprehensive family planning services to individuals of childbearing age enabling them to plan or prevent pregnancies.

MAJOR ACCOMPLISHMENTS

- Provided family planning services to 2,432 unduplicated patients.
- Night Clinic open once a month until 7 p.m. at both offices for Family Planning patients.

KEY OBJECTIVES

- Family planning caseload (unduplicated users as reported to HSIS/HIS) will meet or exceed previous three year average.
- Decrease the adolescent pregnancy rate among females ages 10 to17.
- Decrease the percentage of repeat pregnancies to teens ages 17 and under.
- Decrease the percentage of unintended pregnancy.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Participate in a Total Quality Improvement (TQI) process conducted by state consultants to address staff productivity, patient waiting times etc.	Completed	Completed	On-going QA Program
Number of new clients served.	369	516	350
Investigate ways to ensure that clients with a diagnosis of cervical cancer can access treatment for that health problem.	NC Cancer Funds depleted in Dec. 2006	Funds depleted re-instated FY 07-08	Fund depleted 01/09
Provide 300 teens with information about physicals, their reproductive systems, birth control methods, and with guidance in abstinence and preventing STD through Teen Time.	450	400	300
Decrease adolescent pregnancy rate (age 10-17)	12.3%	17.2%	15%
Decrease %age of teens ages 17 & under with repeat pregnancies.	10.8%	24.2%	20%

HEALTH - FAMILY PLANNING

General Fund

0105120

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 153,392	\$ 132,000	\$ 150,000	\$ 150,000	13.6%
STATE	220,429	236,650	190,342	190,342	-19.6%
CHARGES & FEES	25,713	23,500	30,000	30,000	27.7%
GRANTS	0	0	0	0	0.0%
FAMILY PLANNING RESERVE	0	0	20,000	20,000	100.0%
GENERAL FUND	292,618	393,070	315,546	315,546	-19.7%
TOTAL	\$ 692,152	\$ 785,220	\$ 705,888	\$ 705,888	-10.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 488,150	\$ 540,684	\$ 528,738	\$ 528,738	-2.2%
SUPPLIES & OPERATIONS	204,002	244,536	177,150	177,150	-27.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 692,152	\$ 785,220	\$ 705,888	\$ 705,888	-10.1%
EMPLOYEES:					
FULL TIME	9.25	9.35	9.35	9.35	0.0%
PART TIME	0.00	0.40	0.40	0.40	0.0%
TOTAL	9.25	9.75	9.75	9.75	0.0%

SIGNIFICANT CHANGES:

The Family Planning budget reflects a decrease of 10.1% due primarily to a decrease in State funding. It is likely that additional State funding will become available during the FY 2009-10 which will partially offset this decrease. Local funding for the program is reduced as well by \$57,524 including the use of \$20,000 in reserves.

DEPARTMENT DESCRIPTION

This division provides that component of comprehensive healthcare whereby services are provided to the individual or family in their place of residence. Services are provided to people of all ages. Our purpose is to promote, maintain or restore health or minimize the effects of the illness or disability. Services appropriate to the needs of the individual patient, and family are planned, coordinated, and made by our agency for the delivery of healthcare through the use of employed staff or contractual staff. Services provided are Nursing, Physical Therapy, Speech Therapy, Occupational Therapy, Medical Social Worker, and Home Health Aide. Arrangements can be made for personal care, durable medical equipment or home infusion therapy.

MAJOR ACCOMPLISHMENTS

- Speech Therapist trained to be able to provide Vital Stim in the home of patients with speech and swallowing difficulties.
- Provided services to 814 unduplicated clients which resulted in: 10,141 Medicare visits, 1,917 Medicaid visits, 791 Private insurance visits, 42 VA visits, and 4 self pay visits.

KEY OBJECTIVES

- Increase the number of clients served by 10% through community outreach programs, health fairs, and by educating the new physicians that relocate to this area.
- Accredited through Accreditation Commission for Health Care, Inc. (ACHC)

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Average monthly admissions	85	61	70

HEALTH - HOME HEALTH

General Fund

0105130

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 2,566,109	\$ 2,543,003	\$ 2,477,080	\$ 2,477,080	-2.6%
STATE	0	0	0	0	0.0%
CHARGES & FEES	79,471	125,832	62,000	62,000	-50.7%
GENERAL FUND	(434,264)	0	0	0	0.0%
TOTAL	\$ 2,211,316	\$ 2,668,835	\$ 2,539,080	\$ 2,539,080	-4.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,253,247	\$ 1,554,590	\$ 1,463,730	\$ 1,463,730	-5.8%
SUPPLIES & OPERATIONS	958,069	1,114,245	1,075,350	1,075,350	-3.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 2,211,316	\$ 2,668,835	\$ 2,539,080	\$ 2,539,080	-4.9%
EMPLOYEES:					
FULL TIME	25.60	24.60	22.85	22.85	-7.1%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	25.60	24.60	22.85	22.85	-7.1%

SIGNIFICANT CHANGES:

The Home Health budget reflects a decrease of 4.9% primarily due to the elimination of 1.75 FTE vacant positions and a small decrease in operational expenses. Caseload remains stable at 265 - 285 patients.

DEPARTMENT DESCRIPTION

This division provides services to Medicaid eligible clients that are approved to enter a skilled or intermediate level nursing facility but would rather remain in their home. The services provided are Nursing, In-Hope Aide, Adult Day Health, Mobility Aides (ramps, handheld showers, non-skid surfaces, etc.) and oral nutritional supplements (Ensure/Glucerna). The case managers assure that the total Medicaid cost for each participant does not exceed the CAP budget limit. The monthly budget for skilled level of care is \$3,487 and for intermediate level is \$2,680. Individuals whose cost exceeds the budget limits are not eligible for the program.

MAJOR ACCOMPLISHMENTS

- The program was able to assist 116 CAP/DA clients to remain in their homes and avoid institutionalization.
- The program was able to provide services to 6 children under the CAP/C program enabling them to remain in their homes rather than be institutionalized.

KEY OBJECTIVES

- Continue to utilize Community groups for building of mobility aids to help cut the local cost.
- Continue to seek other community resources to cover items not covered by Medicaid.
- Utilize any slots that become available as result of death, placement, and relocation out of county or termination of services.
- Decrease current CAP wait list of 126 by 10%.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of clients receiving services	108	107	123
Number of available slots	15	16	0

HEALTH - CAP

General Fund

0105135

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 207,243	\$ 206,300	\$ 205,000	\$ 205,000	-0.6%
STATE	0	0	0	0	0.0%
HEALTH - CAP RESERVE	0	0	0	0	0.0%
GENERAL FUND	5,652	23,231	9,290	9,290	-60.0%
TOTAL	\$ 212,895	\$ 229,531	\$ 214,290	\$ 214,290	-6.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 187,056	\$ 200,571	\$ 180,190	\$ 180,190	-10.2%
SUPPLIES & OPERATIONS	25,839	28,960	34,100	34,100	17.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 212,895	\$ 229,531	\$ 214,290	\$ 214,290	-6.6%
EMPLOYEES:					
FULL TIME	3.50	3.50	3.00	3.00	-14.3%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	3.50	3.50	3.00	3.00	-14.3%

SIGNIFICANT CHANGES:

The Community Alternatives Program for disabled adults (and sometimes children) is primarily a Medicaid funded program that offers an alternative to nursing home placement. The budget reflects a decrease of 6.6% due primarily to the elimination of a 0.5 FTE vacant clerical position partially offset by an increase in operation expenses.

DEPARTMENT DESCRIPTION

This program provides case management services including developmental screenings, health care, special therapies, childcare, advocacy, and counseling for children who have special needs, and their families.

MAJOR ACCOMPLISHMENTS

- Provided child health case management services for approximately 130 families each month.
- Provided a total of 3,300 case management contacts during 2007-2008.
- CSC record and documentation in the electronic medical record.

KEY OBJECTIVES

- Collaborate with families of children with special needs to assure identification of and access to preventative, specialized and support services for the at risk children.
- 100% of all CSC children will receive age-appropriate developmental screening.
- 100% of all CSC children birth to three who meet eligibility for the Early Intervention Program through the Children's Developmental Services Agency will be referred in a timely manner.
- Implement all documentation changes identified in the Medicaid Bulletin.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Collaborate with families of children with special needs to assure identification of and access to preventative, specialized and support services for the at risk children.	100%	100%	100%
100% of all CSC children will receive age-appropriate developmental screening.	100%	100%	100%
Child health case management services to 130 families average total caseload every month.	90%	62%	100%

HEALTH - CHILD SERVICE COORDINATION

General Fund

0105140

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 244,001	\$ 267,039	\$ 104,352	\$ 104,352	-60.9%
STATE	33,174	33,174	10,944	10,944	-67.0%
CHARGES & FEES	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
CHILD SERVICES RESERVE	63,180	0	77,420	77,420	100.0%
GENERAL FUND	1,550	0	0	0	0.0%
TOTAL	\$ 341,905	\$ 300,213	\$ 192,716	\$ 192,716	-35.8%

EXPENSES:

SALARIES & BENEFITS	\$ 315,347	\$ 268,663	\$ 170,566	\$ 170,566	-36.5%
SUPPLIES & OPERATIONS	26,558	31,550	22,150	22,150	-29.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 341,905	\$ 300,213	\$ 192,716	\$ 192,716	-35.8%

EMPLOYEES:

FULL TIME	7.50	5.00	3.00	3.00	-40.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	7.50	5.00	3.00	3.00	-40.0%

SIGNIFICANT CHANGES:

The Child Services Coordination program organizes services and resources to respond to the needs of eligible children and their families. These services include health care, special therapies, child care and counseling. The budget reflects a decrease of 35.8% due to the elimination of 2.0 FTE Social Worker positions as a result of a decrease in caseload of eligible children.

DEPARTMENT DESCRIPTION

This program works to eliminate cases of vaccine-preventable diseases in Nash County.

MAJOR ACCOMPLISHMENTS

- Personal Care Unit up to date on required immunizations for Health Care workers.
- Implements new State required Tdap. for 6th graders.

KEY OBJECTIVES

- Implement revised Immunization requirements for Health Care workers employed at Nash County Health Department.
- Maintain the age-appropriate immunization levels of 24 - 35 months of age children to 90%.
- Work with state to engage remaining private physicians in implementing the NCIR.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-07	Objective 2008-09
At least 80% of all 24 - 35 months of age children served by the health department will be age-appropriately immunized.	84%	84%	90%
Implement a comprehensive immunization policy for all local health department clinicians.	Completed Policy Revision	NA	Ongoing
Work with State to engage remaining private physicians in implementing the NCIR.	New user on hold by State	Continue	Continue

HEALTH - IMMUNIZATION ACTION PLAN

General Fund

0105145

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	30,180	30,180	30,180	30,180	0.0%
CHARGES & FEES	0	0	0	0	0.0%
IMMUNIZATION RESERVE	9,862	0	0	0	0.0%
GENERAL FUND	0	15,397	15,938	15,938	3.5%
TOTAL	\$ 40,042	\$ 45,577	\$ 46,118	\$ 46,118	1.2%

EXPENSES:

SALARIES & BENEFITS	\$ 40,042	\$ 45,577	\$ 45,818	\$ 45,818	0.5%
SUPPLIES & OPERATIONS	0	0	300	300	100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 40,042	\$ 45,577	\$ 46,118	\$ 46,118	1.2%

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:

The Immunization Action program's primary goal is to eliminate cases of vaccine-preventable disease by raising the age-appropriate immunization levels of two year old children. The 1.2% increase is due primarily to increased health insurance premiums.

DEPARTMENT DESCRIPTION

Weight Wise is a 16 week weight management program targeting low income women. This funding allows Nash County to participate in a UNC study to determine the effectiveness of the Weight Wise Program. The study involves a 16 week study group, 10 week study group, and a control group. Approximately 55 Nash County women will be involved in this program over the next year.

MAJOR ACCOMPLISHMENTS

- Recruited 36 women into Weight Wise Research Study.

KEY OBJECTIVES

- Follow up with women that miss sessions.
- 75% of the women will attend at least 10 sessions.
- After completion of the program 75% of women will loose at least 10 pounds.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Recruit 40 women to participate in Weight Wise Program/Study	NA	NA	36

HEALTH - WEIGHT WISE

General Fund

0105157

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	15,619	9,771	9,771	-37.4%
CHARGES & FEES	0	0	0	0	0.0%
WEIGHT WISE RESERVE	0	0	6,243	6,243	100.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 15,619	\$ 16,014	\$ 16,014	2.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 0	\$ 3,595	\$ 3,595	100.0%
SUPPLIES & OPERATIONS	0	15,619	12,419	12,419	-20.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 15,619	\$ 16,014	\$ 16,014	2.5%
EMPLOYEES:					
FULL TIME	0.00	0.00	0.10	0.10	100.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.00	0.00	0.10	0.10	100.0%

SIGNIFICANT CHANGES:

The Weight Wise Program is designed to focus on group-based behavioral weight loss for overweight women 40-64 years of age as part of a research study to provide this service to high-risk, low-income women. Nash County is one of six counties out of 30 applicants to be funded for the Weight Program. The budget increase of 2.5% is due to part of a Community Social Services technician position funded with these funds.

DEPARTMENT DESCRIPTION

This program provides diagnostic, epidemiological and educational services for the prevention and control of AIDS and HIV.

MAJOR ACCOMPLISHMENTS

- Provided 3,828 HIV tests.
- Provided 358 HIV tests within substance abuse treatment centers.
- Distributed HIV/STD educational material in substance abuse high risk communities.

KEY OBJECTIVES

- Provide HIV prevention education as well as HIV and Syphilis testing at five outpatient substance abuse treatment programs.
- Provide HIV screening and education to all clients with the exception of child health clients.
- Provide HIV/STD education through community door-to-door outreach and in community sites like Boys and Girls Club, schools, churches, civic groups.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
HIV Tests	1,500	1,600	4,186
Provide HIV prevention education as a part of 4 outpatient substance abuse treatment program	772	800	1,017
	Clients Reached	Clients Reached	Clients Reached
Provide HIV testing in substance abuse treatment centers	181	200	358
	Clients Tested	Clients Tested	Clients Tested
Provide community HIV education	9,500	8,000	10,500
	Contacts Made	Contacts Made	Contacts Made

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	50,500	62,500	50,500	50,500	-19.2%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(804)	9,221	8,921	8,921	-3.3%
TOTAL	\$ 49,696	\$ 71,721	\$ 59,421	\$ 59,421	-17.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 41,892	\$ 54,505	\$ 48,121	\$ 48,121	-11.7%
SUPPLIES & OPERATIONS	7,804	17,216	11,300	11,300	-34.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 49,696	\$ 71,721	\$ 59,421	\$ 59,421	-17.1%
EMPLOYEES:					
FULL TIME	1.05	1.05	1.05	1.05	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.05	1.05	1.05	1.05	0.0%

SIGNIFICANT CHANGES:

The HIV/Aids program reflects an decrease of 17.1% due primarily to one-time, special funding being available in FY 2008-09 but not continued for the upcoming fiscal year.

DEPARTMENT DESCRIPTION

This program funds epidemiological and treatment programs to eliminate TB.

MAJOR ACCOMPLISHMENTS

- Provided Directly Observed Therapy (DOT) for two active TB clients.
- 85% of close High Risk contacts were PPD tested within seven days, total of 54 contacts identified.
- TB Program RN's received annual TB Education through State TB Program.
- Implemented State NC EDSS computer base surveillance system.

KEY OBJECTIVES

- Update EMR and policies according to revised TB guidelines.
- 100% of all TB cases will be placed on directly observed therapy
- 85% of High Risk close contacts identified will be PPD tested within 7 days.
- 90% of close contacts 5 years old and older who begin treatment for latent TB will complete treatment.
- 80% of close contacts younger than 5 years, who begin treatment for latent TB will complete treatment.
- 65% of all persons who begin treatment for latent infection will complete treatment.
- TB program RN's will provide training in administering and reading PPDs to RN staff and on request to other medical agencies.
- Offer HIV testing to all patients started on TB and LTBI treatment.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
90% of all TB cases will be placed on directly observed therapy.	100%	100%	100%
80% of close contacts older than five years who begin treatment for latent TB will complete treatment.	50%	80%	80%
85% of close High Risk contacts identified will be PPD tested within 7 days.	100%	NA	85%
90% of close contacts younger than five years old who begin treatment for latent TB will complete treatment.	None found	NA	90%
65% of all persons who begin treatment for latent TB will complete treatment.	76%	65%	65%

HEALTH - TUBERCULOSIS

General Fund

0105180

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 3,713	\$ 2,500	\$ 300	\$ 300	-88.0%
STATE	51,294	53,808	53,808	53,808	0.0%
CHARGES & FEES	0	0	0	0	0.0%
TB RESERVE	0	0	0	0	0.0%
GENERAL FUND	37,000	41,743	44,343	44,343	6.2%
TOTAL	\$ 92,007	\$ 98,051	\$ 98,451	\$ 98,451	0.4%
EXPENSES:					
SALARIES & BENEFITS	\$ 89,488	\$ 95,533	\$ 95,933	\$ 95,933	0.4%
SUPPLIES & OPERATIONS	2,519	2,518	2,518	2,518	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 92,007	\$ 98,051	\$ 98,451	\$ 98,451	0.4%
EMPLOYEES:					
FULL TIME	1.50	1.50	1.50	1.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.50	1.50	1.50	1.50	0.0%

SIGNIFICANT CHANGES:

The Tuberculosis Program provides epidemiological and treatment services with the ultimate goal of eliminating Tuberculosis. This budget is increasing 0.4% due to rising health insurance premiums.

DEPARTMENT DESCRIPTION

This program funds epidemiological and treatment programs to eliminate TB.

MAJOR ACCOMPLISHMENTS

- Provided Directly Observed Therapy (DOT) for two active TB clients.
- 85% of close High Risk contacts were PPD tested within seven days, total of 54 contacts identified.
- TB Program RN's received annual TB Education through State TB Program.
- Implemented State NC EDSS computer base surveillance system.

KEY OBJECTIVES

- Update EMR and policies according to revised TB guidelines.
- 100% of all TB cases will be placed on directly observed therapy.
- 85% of High Risk close contacts identified will be PPD tested within 7 days.
- 90% of close contacts younger than five years who begin treatment for latent TB will complete treatment.
- 80% of close contacts older than five years who begin treatment for latent TB will complete treatment.
- 65% of all persons who begin treatment for latent infection will complete treatment.
- TB Program RN's will provide training in administrating and reading PPDs to RN staff and, on request, to other medical agencies.
- Offer HIV testing to all patients started on TB and LTBI treatment.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
90% of all TB cases will be placed on directly observed therapy.	100%	100%	100%
85% of High Risk contacts identified will be PPD tested within 7 days.	100%	NA	80%
90% of close contacts younger than five years who begin treatment for latent TB will complete treatment.	None found	NA	85%
80% of close contacts five years and older who begin treatment of latent TB will complete treatment.	50%	80%	90%
65% of all persons who begin treatment for latent TB will complete treatment.	76%	70%	65%
85% of all TB cases are offered HIV testing	83%	100%	85%

HEALTH - CDC TUBERCULOSIS PROJECT

General Fund

0105190

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	0	0.0%
STATE	38,440	32,202	32,202	32,202	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	16,075	36,728	34,783	34,783	-5.3%
TOTAL	\$ 54,515	\$ 68,930	\$ 66,985	\$ 66,985	-2.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 42,597	\$ 54,310	\$ 54,485	54,485	0.3%
SUPPLIES & OPERATIONS	11,918	14,620	12,500	12,500	-14.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 54,515	\$ 68,930	\$ 66,985	\$ 66,985	-2.8%
EMPLOYEES:					
FULL TIME	0.75	0.75	0.75	0.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.75	0.75	0.75	0.75	0.0%

SIGNIFICANT CHANGES:

The CDC Tuberculosis program is supplemental to the Tuberculosis program and reflects a 2.8% decrease due to a reduction in operational expenses (travel and supplies).

DEPARTMENT DESCRIPTION

This new three year program is intended to reduce tobacco use among middle and high school students and to advocate for tobacco free areas where youth frequented businesses and establishments through youth empowerment, peer education, enviromental policy change, and providing smoking cessation.

MAJOR ACCOMPLISHMENTS

- 5A's and Spit Tobacco Cessation Trainin in March 2009: 31 health providers, school staff/faculty, and community leaders attended this training.
- 1st Annual Eastern Region TRU Youth Leadership Summit held November 2008: 6 adults and 2 teens from Nash County attended this event.
- TRU Tobacco Prevention Ad appeared at Premier Theaters September 2008-March 2009.
- Lead NNHS, SNHS, and NCHS TATU Youth in conducting interactive tobacco use prevention presentations in grade Science and Health/ PE classes, reaching over 1,000 youth.
- Lead Boys and Girls Club Smart Moves Program students in conducting interactive tobacco use prevention presentations with "sister" clubs, reaching 30 youth.

KEY OBJECTIVES

- Increase active membership in teen TATU groups by 25%.
- Enlist/train 3 school staff/faculty or community volunteers to lead tobacco prevention/cessation activities (TATU/NOT/ATS).
- Provide skill building trainings in relation to tobacco use prevention, leadership, and/or advocacy to 20 youth.
- Implement 10 youth led peer to peer tobacco prevention activities in schools/communities; lead youth to develop a minimum of 2 major media campaigns promoting tobacco prevention (TRU) or cessation (Quit Line NC).
- Advocate/lead students to advocate for smoke-free areas and 100% TFS Policy Compliance.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
# of youth recruited and retained for Teens Against Tobacco Use (TATU) Teams	40	75	50
# of schools implementing Alternative to Suspension (ATS)	2	3	3
# of youth-led tobacco prevention/ TRU Awareness activities and/or media campaigns	NA	NA	13

HEALTH - TEEN TOBACCO USE PREVENTION

General Fund

0105210

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GRANTS	50,677	77,473	79,848	79,848	3.1%
GENERAL FUND	52	0	0	0	0.0%
TOTAL	\$ 50,729	\$ 77,473	\$ 79,848	\$ 79,848	3.1%

EXPENSES:

SALARIES & BENEFITS	\$ 42,099	\$ 45,497	\$ 46,249	\$ 46,249	1.7%
SUPPLIES & OPERATIONS	8,630	31,176	28,699	28,699	-7.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	800	4,900	4,900	512.5%
TOTAL	\$ 50,729	\$ 77,473	\$ 79,848	\$ 79,848	3.1%

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 Teen Tobacco Use Prevention Program, funded through the Health and Wellness Trust Fund is designed to focus on discouraging teens from smoking. The budget funds a Health Educator position to work with teens in area high schools as well as operational expenses and a media campaign. The budget is increasing 3.1% due primarily to the addition of funds to contract for instructors to assist with teaching classes for teens aimed at preventing/eliminating smoking.

DEPARTMENT DESCRIPTION

This supplemental nutrition program provides food instruments redeemable for healthy foods and formula as well as nutrition education at critical times in order to improve the health status of women, infants, and children up to age five.

MAJOR ACCOMPLISHMENTS

- 80.4% of children 1-5 years and 87% of infants less than 12 months of age who were served in the child health clinic received WIC services.
- Received one special mini grant for \$5,706 to implement "The New WIC Food Package".
- At the WIC Bailey Outreach site, WIC services have increased to 75-820 participants monthly.
- Have maintained above 97% (2,768) of base caseload (2,853) from July 2008 to February 2009.
- 29.6% of pregnant women received WIC services during the first trimester.
- 80.7% of pregnant women who participated in WIC during pregnancy were recertified for WIC by 6 weeks postpartum.
- Received increase in caseload of 388 participants since July 1,2008.

KEY OBJECTIVES

- Maintain active participation in WIC program which is at least 97% (2,768) of the base caseload of 2,853.
- To provide education to WIC clients to improve physical activity on a daily basis to promote healthy weight.
- 32% of pregnant women served by WIC will receive WIC during the first trimester of pregnancy.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
To maintain participation in the WIC program which is at least 97% of the base caseload.	97.00%	103.00%	102.00%
70% of all Medicaid enrolled pregnant women will receive WIC services.	69.00%	68.60%	74.20%
31% of pregnant women served by WIC will receive WIC during the first trimester of pregnancy.	33.00%	29.60%	29.60%

HEALTH - WOMEN, INFANTS & CHILDREN (WIC)

General Fund 0105211

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	385,641	415,170	433,755	433,755	4.5%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	31,935	67,097	57,703	57,703	-14.0%
TOTAL	\$ 417,576	\$ 482,267	\$ 491,458	\$ 491,458	1.9%
EXPENSES:					
SALARIES & BENEFITS	\$ 378,292	\$ 442,662	\$ 465,308	\$ 465,308	5.1%
SUPPLIES & OPERATIONS	16,099	39,605	26,150	26,150	-34.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	23,185	0	0	0	0.0%
TOTAL	\$ 417,576	\$ 482,267	\$ 491,458	\$ 491,458	1.9%
EMPLOYEES:					
FULL TIME	9.00	10.00	10.00	10.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	10.00	10.00	10.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the WIC Program is to improve the health status of eligible women, infants and children by providing supplemental nutritious foods and nutrition education. This budget reflects a 1.9% increase due to health insurance increases and Nutritionist position which was funded late in FY 2008-09 being included in the FY 2009-10 budget at 100% FTE. The State is providing this funding based on three recent caseload increases.

DEPARTMENT DESCRIPTION

This program attempts to reduce infant mortality and morbidity through community outreach to encourage healthy habits including early and appropriate prenatal care.

MAJOR ACCOMPLISHMENTS

- Shared information and handouts about public health programs, and especially healthy habits for a healthy pregnancy, through 25 community events like health fairs, back to School rallies, etc.
- Formed new partnership with DSS and the Bowling Center to assist in reaching women of childbearing years.
- Revised referral system to include reaching more new women into the system.

KEY OBJECTIVES

- Provide follow-up on clients that miss appointments (maternity, family planning, etc.) to facilitate reentry into health system.
- Increase the number of community contacts and referrals through outreach.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Increase the number of women who know about and use transportation assistance when transportation is a barrier to appropriate health care.	489	504	600
Increase the number of referrals to public health services.	857	850	946

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	149,606	156,961	161,484	161,484	2.9%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(8,184)	0	0	0	0.0%
TOTAL	\$ 141,422	\$ 156,961	\$ 161,484	\$ 161,484	2.9%

EXPENSES:					
SALARIES & BENEFITS	115,443	124,461	127,148	127,148	2.2%
SUPPLIES & OPERATIONS	25,979	32,500	34,336	34,336	5.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 141,422	\$ 156,961	\$ 161,484	\$ 161,484	2.9%

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

SIGNIFICANT CHANGES:

The purpose of this program is to reduce infant mortality and morbidity by enhancing the effectiveness of existing maternal and child health activities and introducing new interventions that complement existing strategies. Pregnant women and parenting families are served through outreach, case management and education and training. The budget reflects a 2.9% increase due primarily to increased health insurance premiums and the transfer of two "career employees" to this State funded program as well as an increase in operational expenses.

DEPARTMENT DESCRIPTION

This program funds mammograms and other diagnostic services to ensure that women with low incomes have opportunities for early detection of breast cancer.

MAJOR ACCOMPLISHMENTS

- Provided 320 mammograms!
- Provided 44 other diagnostic services.
- Served 26 Hispanic clients.

KEY OBJECTIVES

- Provide 200 women with screening and diagnostic services for early detection of breast cancer.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Mammograms provided	347	287	320
Outreach to our county's Hispanic residents.	30	36	26

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	61,282	53,947	49,514	49,514	-8.2%
CHARGES & FEES	0	0	0	0	0.0%
B&CC GRANTS	40,700	26,500	0	0	-100.0%
KOMEN RESERVE	0	21,957	0	0	100.0%
GENERAL FUND	(44,847)	0	0	0	0.0%
TOTAL	\$ 57,135	\$ 102,404	\$ 49,514	\$ 49,514	-51.6%

EXPENSES:					
SALARIES & BENEFITS	\$ 17,016	\$ 40,213	\$ 18,594	\$ 18,594	-53.8%
SUPPLIES & OPERATIONS	40,119	62,191	30,920	30,920	-50.3%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 57,135	\$ 102,404	\$ 49,514	\$ 49,514	-51.6%

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

SIGNIFICANT CHANGES:

The purpose of the Breast and Cervical Cancer Control Program is early detection, diagnosis and prevention of breast and cervical cancer and targets women who are considered to be at risk. The budget reflects a decrease of 51.6% due to Komen grant funding being set up in a separate budget to allow for improved tracking and reporting.

DEPARTMENT DESCRIPTION

This program funds mammograms and diagnostic services, as well as provides community outreach and education.

The purpose of the program is to provide low-income, underinsured, and insured women of Nash County with services for early detection of breast cancer.

MAJOR ACCOMPLISHMENTS

- Provided 121 mammograms to low-income, underinsured, insured women.
- Served 26 Hispanic women.
- Provided 33 surgical consults, 2 open breast biopsies, 1 needle core biopsy, 10 ultrasounds, and 7 diagnostic mammograms

KEY OBJECTIVES

- Provide 130 mammograms for women less than 50 years of age by March 31, 2010.
- Provide 3 open breast biopsies and other diagnostic services to women by March 31, 2010.
- Serve 30 Hispanic women.
- Assist 100 women with transportation.
- Provide 50 educational sessions, and/or health fair exhibits to encourage early detection of breast cancer.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Mammograms provided	NA	121	121
Hispanics served	NA	26	26
Persons who came in for services as a direct result of educational programs and outreach	NA	56	56

HEALTH - KOMEN BREAST CANCER

General Fund

0105214

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	0	18,750	56,250	56,250	200.0%
KOMEN RESERVE	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 18,750	\$ 56,250	\$ 56,250	200.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 0	\$ 10,684	\$ 32,218	\$ 32,218	201.6%
SUPPLIES & OPERATIONS	0	8,066	24,032	24,032	197.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 18,750	\$ 56,250	\$ 56,250	200.0%

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

SIGNIFICANT CHANGES:

This Komen Grant funding supplements the Breast and Cervical Cancer Control Program and provides funding for low income women who are not Medicaid eligible with no insurance or insurance with poor coverage for screening/diagnostic mammograms and other tests used to detect Breast Cancer.

DEPARTMENT DESCRIPTION

This program funds medical supervision for children who would otherwise be without care. The goal would be to improve the health status of children through routine health check-ups, early detection of defects, immunization, and education of the parent.

MAJOR ACCOMPLISHMENTS

- Restarted post partners home visits.
- Provided athletic physicals to high school and middle school students in 5 night clinics.

KEY OBJECTIVES

- Provide 1,000 child health visits for well child care.
- 90% of children 1 to 5 years of age seen in Child Health Clinic will receive WIC services.
- Provide 250 dental vanishings.
- Provide 50 athletic physicals during regular clinic hours.
- Provide 200 newborn home visits.
- Provide 650 Maternal Outreach Worker encounters.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Child Health visits for Well Child Care	1,548	958	1,100
Newborn Home visits	181	Program suspended	227
MOW encounters	1,080	673	634
91% children birth to 5 years of age seen in Child Health Clinic will receive WIC services.	88%	90%	85%
Provide dental varnishing of all age appropriate children in well child clinic.	268	148	258

HEALTH - CHILD HEALTH

General Fund

0105216

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 197,761	\$ 176,400	\$ 233,400	\$ 233,400	32.3%
STATE	174,310	174,159	138,047	138,047	-20.7%
CHARGES & FEES	5,074	3,400	4,800	4,800	41.2%
GRANTS	0	0	0	0	0.0%
CHILD HEALTH RESERVE	60,242	75,000	42,716	42,716	-43.0%
GENERAL FUND	45,460	113,495	109,962	109,962	-3.1%
TOTAL	\$ 482,847	\$ 542,454	\$ 528,925	\$ 528,925	-2.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 428,795	\$ 491,034	\$ 477,025	\$ 477,025	-2.9%
SUPPLIES & OPERATIONS	54,052	51,420	51,900	51,900	0.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 482,847	\$ 542,454	\$ 528,925	\$ 528,925	-2.5%
EMPLOYEES:					
FULL TIME	9.60	8.60	8.60	8.60	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.60	8.60	8.60	8.60	0.0%

SIGNIFICANT CHANGES:

The Child Health Program is designed to ensure medical supervision for children who would otherwise be without care. Services provided include routine health checkups, early detection of child defects and education of parents. This budget reflects a decrease of 2.5% resulting from a retired "career employee" being replaced with a new employee, partially offset by a small increase in operational expenses.

DEPARTMENT DESCRIPTION

This program funds efforts to reduce infant mortality and morbidity and to improve the health status of women during pregnancy through early and continuous prenatal care.

MAJOR ACCOMPLISHMENTS

- Provided prenatal care to a total of 675 pregnant women.
- Provided 440 Childbirth and Parenting class contacts.

KEY OBJECTIVES

- Implement Lamaze International Principles & Techniques into Childbirth and Parenting classes.
- Implement the maternity record in the Electronic Medical Record (EMR).
- Decrease % of pregnant clients who continue to smoke during pregnancy.
- Screen 95% of pregnant patients for Varicella immunity.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Increase the percentage of pregnant women receiving adequate prenatal care.	69.9%	72.0%	70%
Less than 14% of all resident live births will be to women who smoked during pregnancy.	12.6%	12.0%	10%
Implement the maternity record in the Electronic Medical Record (EMR)	Delayed	Waiting on State HIS System before implantation	Waiting on State HIS System before implantation
Screen 85% of pregnant patients for Varicella immunity.	85%	95%	99%

HEALTH - MATERNAL HEALTH

General Fund

0105217

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 675,735	\$ 709,000	\$ 765,000	\$ 765,000	7.9%
STATE	2,000	12,000	14,000	14,000	16.7%
CHARGES & FEES	6,233	5,500	7,300	7,300	32.7%
GRANTS	0	1,326	0	0	0.0%
MATERNAL HEALTH RESERVE	151,666	75,000	37,958	37,958	-49.4%
GENERAL FUND	4,100	117,328	112,314	112,314	-4.3%
TOTAL	\$ 839,734	\$ 920,154	\$ 936,572	\$ 936,572	1.8%

EXPENSES:

SALARIES & BENEFITS	\$ 699,007	\$ 744,072	\$ 749,872	\$ 749,872	0.8%
SUPPLIES & OPERATIONS	140,727	164,756	174,700	174,700	6.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	0	11,326	12,000	12,000	6.0%
TOTAL	\$ 839,734	\$ 920,154	\$ 936,572	\$ 936,572	1.8%

EMPLOYEES:

FULL TIME	14.25	13.75	13.75	13.75	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	14.25	13.75	13.75	13.75	0.0%

SIGNIFICANT CHANGES:

The Maternal Health Program provides prenatal care, including maternal outreach. A large percentage of the patients served through this program are Hispanic and not Medicaid eligible. This budget reflects an increase of 1.8% due primarily to increasing lab costs and increased health insurance.

DEPARTMENT DESCRIPTION

This program encourages environmental and policy change and healthy habits to reduce heart disease, stroke, and other chronic illness.

MAJOR ACCOMPLISHMENTS

- 18 Community groups adopted Healthy Eating Policies.
- Co-sponsored a community health conference entitled "Weigh to Go Diabetes Conference" with 250 in attendance
- Taught more than 16 day care and preschool teachers to use Color Me Healthy, a curriculum which encourages physical activity and healthy eating choices in young children. Each participant received a Color Me Healthy Kit for use in her classroom.
- Engaged three new restaurants in Winner's Circle, labeling healthier menu items to help residents choose healthier foods when eating out.

KEY OBJECTIVES

- Encourage 7 area churches/community groups to adopt healthy eating and/or physical activity policy.
- Engage 5 additional preschool teachers in using Color Me Healthy to teach young children to eat healthy and exercise.
- Engage 2 additional restaurants in Winner's Circle labeling and making healthy options available.
- Participate in five worksite health fairs encouraging employees in healthy eating and fitness.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Complete a Community-wide Health Assessment/State of the County Report	State of County	State of County	State of County
Use health education presentations to convince residents of the need for healthy behaviors to reduce risk for chronic illness.	82	80	85
Engage 20 additional preschool teachers in using Color Me Healthy to teach young children to eat healthy and exercise.	25	16	16
Worksite health fairs	5	7	19

HEALTH - HEALTH PROMOTION

General Fund

0105218

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 5,000	\$ 5,000	100.0%
STATE	34,148	34,148	33,846	33,846	-0.9%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	12,966	9,100	7,400	7,400	-18.7%
GRANTS	4,985	0	0	0	0.0%
GENERAL FUND	68,536	78,610	83,075	83,075	5.7%
TOTAL	\$ 120,635	\$ 121,858	\$ 129,321	\$ 129,321	6.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 80,779	\$ 86,508	\$ 86,921	\$ 86,921	0.5%
SUPPLIES & OPERATIONS	39,856	35,350	42,400	42,400	19.9%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 120,635	\$ 121,858	\$ 129,321	\$ 129,321	6.1%
EMPLOYEES:					
FULL TIME	2.00	2.00	2.00	2.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	2.00	2.00	2.00	0.0%

SIGNIFICANT CHANGES:

The Health Promotion budget includes funding for Women's Health Watch, Health Promotion activities, and lab services for Fit for Life (Employee Wellness Program). The budget reflects an increase of 6.1% primarily due to increasing lab costs.

DEPARTMENT DESCRIPTION

This program funds lead testing and follow-up of children with increased lead levels.

MAJOR ACCOMPLISHMENTS

- Provided 417 blood lead tests.

KEY OBJECTIVES

- Make appropriate referrals for all children with elevated blood lead levels.
- 70% of all children 1-2 years of age will receive a direct blood lead test.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Blood lead tests	990	334	417

HEALTH - CHILDHOOD LEAD SCREENING

General Fund

0105219

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	7,500	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	23,615	0	0	0	0.0%
TOTAL	\$ 31,115	\$ 0	\$ 0	\$ 0	0.0%
EXPENSES:					
SALARIES & BENEFITS	\$ 31,115	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 31,115	\$ 0	\$ 0	\$ 0	0.0%
EMPLOYEES:					
FULL TIME	0.50	0.00	0.00	0.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	0.50	0.00	0.00	0.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the Childhood Lead Screening Program is to identify lead poisoning hazards in houses and day care centers and to assist home owners with abatement procedures. The activities of this program were absorbed by Child Health and Environmental Health staff in FY 2008-09.

DEPARTMENT DESCRIPTION

Environmental Health is a division of the Nash County Health Department with the responsibility of promoting and protecting the health of the citizens of Nash County. Environmental Health achieves this by applying sound environmental health principles, educating the public and enforcing local and state laws and rules.

Environmental Health Specialists act as agents of the state to carry out mandated environmental health programs for Nash County. The regulatory responsibilities include inspections of restaurants, food stands, temporary food stands, limited food service (concession stands), mobile food units, hot dog push carts, school cafeterias, meat markets, hospitals, rest homes, nursing homes, school buildings, county jail, residential care facilities, child day cares, adult day cares, motels, bed and breakfast inns, summer camps, swimming pools, soils for on-site wastewater systems, migrant water and septic, childhood lead poisoning prevention, and tattoo parlors.

Environmental Health enforces the Nash County Well Ordinance by registering well contractors, issuing well permits, inspecting installations, collecting water samples and investigating complaints. Food and lodging specialist provide foodservice training courses. Environmental Health consults with citizens and provides information on many topics including mold, indoor air quality, vector control, pest control, west nile virus control and specimen collection, water quality, and lead hazards control outside the scope of the state mandated program.

Animal Control is administered through Environmental Health and is operated out of the Nash County Animal Shelter.

MAJOR ACCOMPLISHMENTS

- Performed 95% of Food and Lodging inspections.
- Continued to provide free food service training and a two point course with Nash Community College.
- Continuing conversion of permit files to a geographic based filing system.
- Improved our program to ensure thorough documentation of all lot evaluations.

KEY OBJECTIVES

- Meet state mandates in Food and Lodging and Institution Program.
- Provide well and septic permits and inspections.
- Continue providing foodservice training at no charge.
- Continue Foodservice training to provide restaurants with two point credit.
- Improve departmental process.
- Improve departmental filing system.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Complete 100% of mandated Food Inspections	95%	95%	100%
Complete type IV septic system inspections	82%	80%	100%

HEALTH - ENVIRONMENTAL HEALTH

General Fund

0105220

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	17,285	22,400	21,000	21,000	-6.3%
CHARGES & FEES	170,696	245,966	125,000	125,000	-49.2%
GENERAL FUND	517,074	592,863	647,673	628,423	6.0%
TOTAL	\$ 705,055	\$ 861,229	\$ 793,673	\$ 774,423	-10.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 641,216	\$ 681,481	\$ 684,693	\$ 684,693	0.5%
SUPPLIES & OPERATIONS	63,839	140,048	89,730	89,730	-35.9%
CAPITAL OUTLAY	0	39,700	19,250	0	-100.0%
TOTAL	\$ 705,055	\$ 861,229	\$ 793,673	\$ 774,423	-10.1%
EMPLOYEES:					
FULL TIME	10.50	10.50	10.50	10.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	10.50	10.50	10.50	10.50	0.0%

SIGNIFICANT CHANGES:

The purpose of the Environmental Health Program is to protect the public's health through educational activities and enforcement of all rules, regulations and ordinances relating to environmental health. The budget reflects a 10.1% decrease due to a reduction in operational expenses partially as a result of one-time expenditures during FY 2008-09 and a decrease in capital outlay. Fees reflect a decrease as a result of the decrease in building activities due to the economy. One Environmental Health Specialist has been transferred from Soils to Food and Lodging where activities have increased considerably since the addition of any staff over ten years ago.

DEPARTMENT DESCRIPTION

This program provides residents, especially pregnant women, with comprehensive diabetic education. The dietitian is also available to provide dietary instruction to correct or better manage any medical problems that diet can affect.

MAJOR ACCOMPLISHMENTS

- The dietitian has provided 139 counseling sessions to assist residents in managing diets.
- NCHD has provided three 8-hour diabetes self Management classes serving 12 residents.
- NCHD has applied for certification for the DSM Program.

KEY OBJECTIVES

- Provide 150 dietary counseling sessions to assist residents in managing diet related health problems.
- Provide quarterly 8 hour Diabetes Self Management classes.
- Begin billing medicare for DSM.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Provide 150 dietary counseling sessions	120	174	139
Provide quarterly DSM classes	NA	NA	3%
90% of DMS Program participants will experience reductions in HbA C	NA	NA	100%

HEALTH - DIABETIC CARE

General Fund

0105222

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	100	100	100	0.0%
GRANTS	0	2,500	0	0	-100.0%
GENERAL FUND	1,215	1,400	4,460	4,460	218.6%
TOTAL	\$ 1,215	\$ 4,000	\$ 4,560	\$ 4,560	14.0%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 1,215	\$ 1,500	\$ 4,560	\$ 4,560	204.0%
CONTRACTS & GRANTS	0	2,500	0	0	-100.0%
TOTAL	\$ 1,215	\$ 4,000	\$ 4,560	\$ 4,560	14.0%

SIGNIFICANT CHANGES:

The Diabetic Care Project focuses on improving diabetic care for Nash County residents by allowing the Health Department to offer the services of a Diabetes Educator to assist diabetic residents in managing their disease. The increase of 14% is a result of increased medical services.

DEPARTMENT DESCRIPTION

The Energize Program uses a 3 month, 3 times a week exercise and nutrition intervention to prevent Type 2 Diabetes among 10-18 year old students with metabolic syndrome.

MAJOR ACCOMPLISHMENTS

- Offered a Spring and Fall Energize Series with 17 students.
- All 10 students who participated in program experienced reduction in 1 or more risk factors.
- Received referrals from 10 area physicians.

KEY OBJECTIVES

- Offer 2 Energize series each year.
- 75% of follow-up data will indicated reductions in risk measures.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Offer 2 Energize Series a year	NA	100%	100%
75% of follow-up data will indicate improvement in at least 1 risk factor	NA	100%	100%

HEALTH - PEDIATRIC DIABETES PROGRAM

General Fund

0105223

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	27,143	29,788	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GRANTS	0	0	0	0	0.0%
GENERAL FUND	(10,718)	0	0	0	0.0%
TOTAL	\$ 16,425	\$ 29,788	\$ 0	\$ 0	-100.0%

EXPENSES:					
SUPPLIES & OPERATIONS	\$ 16,425	\$ 29,788	\$ 0	\$ 0	-100.0%
CONTRACTS & GRANTS	0	0	0	0	0.0%
TOTAL	\$ 16,425	\$ 29,788	\$ 0	\$ 0	-100.0%

SIGNIFICANT CHANGES:

The Pediatric Diabetic Program was a one-time grant to focus on preventing Type II diabetes among 10 to 18 year olds. There is a possibility that funding may become available to continue this program later in FY 2009-2010.

DEPARTMENT DESCRIPTION

This program helps prevent the spread of communicable diseases by funding hepatitis vaccination efforts, STD testing and treatment, and epidemiological investigation of all reported communicable diseases.

MAJOR ACCOMPLISHMENTS

- CD nurses in process of completing State required on-line CD course.
- CD Nurses trained to use State NC EDSS Computer CD Reporting system.
- Completed investigation of 132 communicable/reportable diseases.

KEY OBJECTIVES

- Update Policy and Procedure - New State CD Manual due January 2010.
- Identify all persons for whom communicable disease control measures are required.
- 90% of household contacts of and infants born to known chronic hepatitis-B carriers will complete prophylaxis within nine months.
- Training in NC EDSS of other staff members.
- Resolving pending cases on GCCD Line Listing Report within 30 days, in NC EDSS.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
90% of household contacts of and infants born to known chronic Hepatitis B carriers will complete prophylaxis within nine months.	50% Household Contacts No Infant Contacts	75% Household Contacts NA	80% Household Contacts NA
95% of all reported cases and their contacts will receive disease appropriate investigation, counseling, treatment, monitoring, referral and follow-up.	98%	95%	95%
Provide timely investigation and treatment of reported communicable diseases.	100%	100%	100%

HEALTH - COMMUNICABLE DISEASE

General Fund

0105225

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 66,337	\$ 39,700	\$ 50,000	\$ 50,000	25.9%
STATE	4,196	4,196	4,196	4,196	0.0%
LOCAL	0	0	0	0	0.0%
CHARGES & FEES	14,921	12,000	14,000	14,000	16.7%
COMM. DISEASE RESERVE	0	22,885	13,906	13,906	-39.2%
GENERAL FUND	(19,098)	0	0	0	0.0%
TOTAL	\$ 66,356	\$ 78,781	\$ 82,102	\$ 82,102	4.2%
EXPENSES:					
SALARIES & BENEFITS	\$ 51,881	\$ 49,561	\$ 50,052	\$ 50,052	1.0%
SUPPLIES & OPERATIONS	14,475	29,220	32,050	32,050	9.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 66,356	\$ 78,781	\$ 82,102	\$ 82,102	4.2%
EMPLOYEES:					
FULL TIME	1.00	1.00	1.00	1.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	1.00	1.00	1.00	0.0%

SIGNIFICANT CHANGES:

The purpose of the Communicable Disease Program is to provide services aimed at preventing and controlling communicable diseases such as preventable childhood diseases, sexually transmitted diseases, AIDS, TB, hepatitis, etc. This budget reflects a 4.2% increase due primarily to the increasing demand and cost of vaccines.





The Nash County Department of Social Services provides forty public assistance and service programs to the citizens of Nash County. The agency's mission is to enhance the quality of life for citizens in the community through the provision of services which enable persons to become self-sufficient; to prevent or correct abuse, neglect and exploitation; to avoid institutional care when possible, and to secure institutional care when appropriate. Major programs include Child Support, Food Stamps, Foster Care and Adoption, Medicaid, North Carolina Health Choice, Work First Family Assistance, Day Care for Children and Adults, Child and Adult Protective Services, Emergency Assistance and Employment Services.

Historically, the agency has a reputation of excellence as reflected by our being selected as one of three County departments of social services statewide to undergo Child and Family Services Federal Review. We were selected by the State as being "representative" of good social work practice throughout North Carolina. Additionally, we received Certificates of Achievement for exceeding numerous established goals in Child Support Enforcement, collecting more than \$9.7 million last year for the clients and children we serve. We consistently have remarkable compliance scores and error rates in our Medicaid and Food Stamps Programs, and an excellent Administrative Staff who support all agency functions.

SOCIAL SERVICES*General Fund**Summary*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 8,311,351	\$ 8,787,417	\$ 8,485,668	\$ 8,471,997	-3.6%
STATE	1,451,366	2,102,271	1,917,532	1,917,479	-8.8%
CHARGES & FEES	50,794	77,149	41,398	41,300	-46.5%
GENERAL FUND	9,124,066	8,613,657	5,269,679	5,238,560	-39.2%
TOTAL	\$ 18,937,577	\$ 19,580,494	\$ 15,714,277	\$ 15,669,336	-20.0%

EXPENSES:

SALARIES & BENEFITS	\$ 8,499,162	\$ 9,218,506	\$ 9,295,932	\$ 9,237,491	0.2%
SUPPLIES & OPERATIONS	576,384	757,780	613,270	626,770	-17.3%
DSS PAYMENTS	9,413,947	8,775,968	5,345,650	5,345,650	-39.1%
DSS SERVICES	415,754	770,833	451,125	451,125	-41.5%
CAPITAL OUTLAY	26,628	0	0	0	0.0%
CONTRACTS & GRANTS	5,702	57,407	8,300	8,300	-85.5%
TOTAL	\$ 18,937,577	\$ 19,580,494	\$ 15,714,277	\$ 15,669,336	-20.0%

EMPLOYEES:

FULL TIME	163.00	166.00	166.00	165.00	-0.6%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	163.00	166.00	166.00	165.00	-0.6%

SIGNIFICANT CHANGES:

The overall Social Services budget decreased by \$3,911,158 for 2009-2010 or 20%. This reduction is due to the take-over of Medicaid by the State, a \$3,030,000 decrease from the prior year. Without considering Medicaid, the DSS budget actually decreased 5.3% or \$881,158. The budget includes increases for health insurance premiums offset by the elimination of one Social Worker III position. County funding required for Social Services programs decreased by \$3,375,097, largely by eliminating Medicaid.

DEPARTMENT DESCRIPTION

Provides salaries for Administration, Food and Nutrition Services, Medicaid, Children and Adult Services, and Day Care. Also includes overhead expenses and purchased services for Energy Assistance programs.

MAJOR ACCOMPLISHMENTS

- Replaced computer equipment to bring all pc's within five years old.
- Increased the rate by which we initiated CPS complaints within the required time frame.
- Increased the number of children enrolled in NC Health Choice.
- Provided permanence for children in foster care through adoption, guardianship and custody.
- Provided outreach services for the Food and Nutrition program at the Senior Center, Williford Resource Center, Braswell Library, Nash Community College and civic groups.

KEY OBJECTIVES

- Retain Child Protective Services Investigation/Assessment staff.
- Initiate 90% CPS complaints within required time frame.
- Enhance the diet of low income citizens through enrollment in Food and Nutrition program.
- Enhance the ability to access health care for citizens through enrollment in Medicaid/NC Health Choice program.
- Provide permanence for Nash County children in foster care within one year of foster care placement.
- Maintain/Update current computer equipment.
- Implement Phase II of scanning software.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
CPS Investigation/Assessment turnover rate	13%	32%	13%
CPS complaints initiated within time frame	94.3%	95.3%	93.0%
Upgrade/replace computer equipment	25%	25%	23%
Average monthly individuals receiving Food Stamps	9,506	10,591	12,300
Average monthly individuals receiving Medicaid	16,120	16,597	17,700
Termination of parental rights filed within sixty days of court ordering adoption as permanent plan	67%	27%	100%

SOCIAL SERVICES - GENERAL

General Fund

0105510

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 3,358,133	\$ 3,898,722	\$ 3,494,805	\$ 3,484,824	-10.6%
STATE	470,118	481,897	332,963	332,910	-30.9%
CHARGES & FEES	35,414	41,270	33,368	33,270	-19.4%
GENERAL FUND	3,959,883	4,499,179	4,629,506	4,594,697	2.1%
TOTAL	\$ 7,823,548	\$ 8,921,068	\$ 8,490,642	\$ 8,445,701	-5.3%

EXPENSES:

SALARIES & BENEFITS	\$ 6,925,750	\$ 7,544,003	\$ 7,623,540	\$ 7,565,099	0.3%
SUPPLIES & OPERATIONS	571,613	754,480	609,970	623,470	-17.4%
DSS SERVICES	293,955	565,178	248,832	248,832	-56.0%
CAPITAL OUTLAY	26,628	0	0	0	0.0%
CONTRACTS & GRANTS	5,602	57,407	8,300	8,300	-85.5%
TOTAL	\$ 7,823,548	\$ 8,921,068	\$ 8,490,642	\$ 8,445,701	-5.3%

EMPLOYEES:

FULL TIME	132.50	136.00	136.00	135.00	-0.7%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	132.50	136.00	136.00	135.00	-0.7%

SIGNIFICANT CHANGES:

General Social Services decreased 5.3% for 2009-10. This reflects increased health insurance premiums, and reallocating an administration clerical position to Family & Children's Medicaid, along with delayed hiring of the Deputy Director. A 1 FTE Quality Initiative Social Worker III position terminated due to loss of grant funds.

DEPARTMENT DESCRIPTION

Provides salaries for child support agents and administrative support. Pays for court costs, warrants, blood tests, and filing fees.

MAJOR ACCOMPLISHMENTS

- Effectively implemented group interviews for custodial and non-custodial parents, maximizing the efficiency in establishing paternity and child support services.
- Effectively implemented Administrative and Judicial Enforcement sections that maximized the efficiency in enforcing delinquent court orders.
- Effectively implemented Initiating and Responding Interstate sections, maximizing the efficiency in establishing and enforcing interstate child support orders.
- Received awards for the State for exceeding standard self-assessment goals.

KEY OBJECTIVES

- Increase child support collections by 5%.
- Maintain percentage of paternity establishments at 102%.
- Maintain percentage of caseloads under order to 90% in accordance with State goals.
- Maintain self-assessment scores in accordance with State goals.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Child Support collections	\$10.8 million	\$10.8 million	\$11.3 million
Paternity establishments based on caseloads	103.20%	102.80%	102.5%
Caseloads under order	90.5%	90.8%	90.8%
Support obligations established	425	427	430

SOCIAL SERVICES - IV-D

General Fund

0105515

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 1,147,656	\$ 1,195,006	\$ 1,462,850	\$ 1,459,160	22.1%
STATE	0	0	0	0	0.0%
CHARGES & FEES	2,820	2,879	3,030	3,030	5.2%
GENERAL FUND	(67,684)	(2,465)	(276,253)	(272,563)	10957.3%
TOTAL	\$ 1,082,792	\$ 1,195,420	\$ 1,189,627	\$ 1,189,627	-0.5%
EXPENSES:					
SALARIES & BENEFITS	\$ 1,077,766	\$ 1,165,800	\$ 1,160,327	\$ 1,160,327	-0.5%
SUPPLIES & OPERATIONS	1,566	2,300	2,300	2,300	0.0%
DSS SERVICES	3,460	27,320	27,000	27,000	-1.2%
TOTAL	\$ 1,082,792	\$ 1,195,420	\$ 1,189,627	\$ 1,189,627	-0.5%
EMPLOYEES:					
FULL TIME	21.00	21.00	21.00	21.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	21.00	21.00	21.00	21.00	0.0%

SIGNIFICANT CHANGES:

IV-D budget has an overall decrease of 0.5%. As part of the Federal Stimulus Act, DSS is not required to match IVD Incentive Funds.

DEPARTMENT DESCRIPTION

Largely responsible for our meeting Maintenance of Effort (MOE). Provides salaries and purchased services i.e. transportation and education.

MAJOR ACCOMPLISHMENTS

- Final year of Demonstration Grant from the State to improve our participation rate for the Work First Program.
- Exceeded our year's goal for number of adults entering employment by 22% with 5 months remaining.

KEY OBJECTIVES

- Develop a more intensive Job Search component for participants by providing one-on-one services through the Demonstration Grant.
- Meet new policy guidelines concerning documentation of participant activity in Work First records.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
All Parent Participation Rate	39.6%	36.6%	50.0%
Increase spending for non-time clock services	\$18,535	\$19,200	\$10,000

SOCIAL SERVICES - WORK FIRST

General Fund

0105520

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 1,061,720	\$ 1,102,309	\$ 1,102,309	\$ 1,102,309	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	(491,582)	(440,571)	(440,201)	(440,201)	-0.1%
TOTAL	\$ 570,138	\$ 661,738	\$ 662,108	\$ 662,108	0.1%
EXPENSES:					
SALARIES & BENEFITS	\$ 470,408	\$ 508,703	\$ 512,065	\$ 512,065	0.7%
SUPPLIES & OPERATIONS	631	1,000	1,000	1,000	0.0%
DSS SERVICES	99,099	152,035	149,043	149,043	-2.0%
TOTAL	\$ 570,138	\$ 661,738	\$ 662,108	\$ 662,108	0.1%
EMPLOYEES:					
FULL TIME	9.00	9.00	9.00	9.00	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	9.00	9.00	9.00	9.00	0.0%

SIGNIFICANT CHANGES:

The Work First budget reflects a 0.1% change due to increase in health insurance premiums offset by slight reduction in Work First funding.

DEPARTMENT DESCRIPTION

Offers direct financial assistance to clients for services not reported on the DSS-1571. These services include Adoption Assistance, Medicaid, Special Assistance to Adults, Day Care for Adults and Children, and board payments for children in foster care.

MAJOR ACCOMPLISHMENTS

- Provided Medicaid to all eligible applicants within the budgeted amount.
- Increased the number of Benefit Diversions.
- Increased the number of clients with primary care physicians through enrollment in the Carolina Access Program.

KEY OBJECTIVES

- Address the child care services waiting list according to the number of services terminated on a weekly basis.
- Complete second party reviews on randomly selected Medicaid cases.
- Provide optimum services for children in foster care with matching state and federal reimbursements.
- Increase number of Title XIX bus tokens issued.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Benefit Diversions	56	65	65
Carolina Access enrollees	8,940	9,895	10,500
Average number of citizens per month receiving subsidized transportation for medical care (Van)	NA	870	1,230
Tokens issued for Title XIX transportation (bus)	1,073	1,244	1,400
Gas vouchers issued for Title XIX transportation	6,495	13,560	10,000

SOCIAL SERVICES - OTHER

General Fund

0105525

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 2,743,842	\$ 2,591,380	\$ 2,425,704	\$ 2,425,704	-6.4%
STATE	957,988	1,620,374	1,584,569	1,584,569	-2.2%
CHARGES & FEES	12,560	33,000	5,000	5,000	-84.8%
GENERAL FUND	5,699,557	4,531,214	1,330,377	1,330,377	-70.6%
TOTAL	\$ 9,413,947	\$ 8,775,968	\$ 5,345,650	\$ 5,345,650	-39.1%
EXPENSES:					
CAPITAL OUTLAY	\$ 0	\$ 0	0	0	0.0%
MEDICAID PAYMENTS	4,832,302	3,330,000	350,000	350,000	-89.5%
CHILD CARE/DEV. PMTS	3,182,472	3,190,126	3,106,032	3,106,032	-2.6%
SPECIAL ASSISTANCE TO ADULT	911,474	933,512	912,049	912,049	-2.3%
DSS PAYMENTS & PROGRAMS	487,699	1,322,330	977,569	977,569	-26.1%
TOTAL	\$ 9,413,947	\$ 8,775,968	\$ 5,345,650	\$ 5,345,650	-39.1%

SIGNIFICANT CHANGES:

Social Services Other is decreasing 39.1% primarily due to counties no longer participating in the payment of any future Medicaid program services, a reduction of \$3,030,000 from the prior year budget. Medicaid transportation will continue to be funded. Foster Care room and board payments decreased due to a decline of foster children in residential treatment facilities. The Non-Target Population and Work First Demonstration Grants have expired.

DEPARTMENT DESCRIPTION

Provides a counseling based resource and referral service to assist in the assessment and resolution of family management issues, including providing out of home placement if necessary to prevent involvement or further involvement with juvenile court.

MAJOR ACCOMPLISHMENTS

- 100% of youth served were referred to other community agencies for supportive services.
- 89% of youth served showed progress in school.

KEY OBJECTIVES

- JCPS is no longer funded.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Youth referred to other community agencies	100%	0%	0%
Youth with no further juvenile court referrals during period served	89%	0%	0%
Youth showing progress in school	89%	0%	0%
Youth having no further court involvement one year after termination from the program	89%	0%	0%

SOCIAL SERVICES - JCPC-CCAP

General Fund

0105530

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	0	\$ 0	\$ 0	0.0%
STATE	23,260	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	4,652	0	0	0	0.0%
TOTAL	\$ 27,912	\$ 0	\$ 0	\$ 0	0.0%

EXPENSES:					
SALARIES & BENEFITS	\$ 25,238	\$ 0	\$ 0	\$ 0	0.0%
SUPPLIES & OPERATIONS	2,574	0	0	0	0.0%
CONTRACTS AND GRANTS	100	0	0	0	0.0%
TOTAL	\$ 27,912	\$ 0	\$ 0	\$ 0	0.0%

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

SIGNIFICANT CHANGES:

JCPC-CCAP program ended.

DEPARTMENT DESCRIPTION

Provides funds to meet clients' needs when there is no other available source of revenue. Includes such expenses as foster children's clothing, prescriptions, and pauper burials.

MAJOR ACCOMPLISHMENTS

- Reduced non-reimbursable spending.

KEY OBJECTIVES

- Provide non-reimbursable services to the community within budgeted amount.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
County Only Participation budget	\$16,474	\$19,240	\$21,995

SOCIAL SERVICES - COUNTY ONLY PARTICIPATION

General Fund

0105535

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	19,240	26,300	26,250	26,250	-0.2%
TOTAL	\$ 19,240	\$ 26,300	\$ 26,250	\$ 26,250	-0.2%
EXPENSES:					
FOSTER CHILDREN	\$ 10,274	\$ 13,000	\$ 14,000	\$ 14,000	7.7%
GENERAL ASSISTANCE	1,418	2,000	2,000	2,000	0.0%
PAUPER BURIALS	2,615	3,000	3,000	3,000	0.0%
OTHER DSS SERVICES	1,878	5,300	4,350	4,350	-17.9%
SPECIAL CHILDREN ADOPTION	3,055	3,000	2,900	2,900	-3.3%
TOTAL	\$ 19,240	\$ 26,300	\$ 26,250	\$ 26,250	-0.2%

SIGNIFICANT CHANGES:

County Only Participation is decreasing 0.2% or \$50.





Other Human Services consists of Juvenile Justice, Mental Health, Home & Community Care Block Grant, Aging/Senior Center, Aging Department Grants, Senior Center - Caregiver Grant, Veterans Services, and Local Human Services.

OTHER HUMAN SERVICES*General Fund**Summary*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
LOCAL	\$ 8,513	\$ 8,700	\$ 6,000	\$ 6,000	-31.0%
STATE	943,114	985,244	943,346	943,346	-4.3%
CHARGES & FEES	78,291	90,700	75,800	75,800	-16.4%
GENERAL FUND	842,527	945,369	972,499	972,499	2.9%
TOTAL	\$ 1,872,445	\$ 2,030,013	\$ 1,997,645	\$ 1,997,645	-1.6%

EXPENSES:

SALARIES & BENEFITS	\$ 137,817	\$ 179,583	\$ 156,229	\$ 156,229	-13.0%
SUPPLIES & OPERATIONS	61,861	81,234	65,133	65,133	-19.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	1,672,767	1,769,196	1,776,283	1,776,283	0.4%
TOTAL	\$ 1,872,445	\$ 2,030,013	\$ 1,997,645	\$ 1,997,645	-1.6%

EMPLOYEES:

FULL TIME	2.45	3.09	2.64	2.64	-14.6%
PART TIME	0.89	1.16	0.68	0.68	-41.4%
TOTAL	3.34	4.25	3.32	3.32	-21.9%

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. Other Human Services is decreasing 1.6% overall based on estimates for 2009-10 grant funding. Decline in positions is related to grant reductions.

DEPARTMENT DESCRIPTION

The Office of Juvenile Justice oversees the funding of several agencies providing human services within the County that develop programs that prevent or control juvenile delinquency. The funding is primarily through the state with a 20% local match.

OFFICE JUVENILE JUSTICE

General Fund

0105235

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FAMILY PRESERVATION	\$ 57,987	\$ 88,621	\$ 94,148	\$ 94,148	6.2%
EMERGENCY PLACEMENT	0	0	0	0	0.0%
IMPACT PLUS	49,211	47,130	47,130	47,130	0.0%
JCPC COUNCIL	7,000	7,000	8,000	8,000	14.3%
RESOLVE	32,458	35,450	30,275	30,275	-14.6%
TRI-COUNTY GROUP HOME	39,000	39,000	39,000	39,000	0.0%
OJJ TEEN COURT	33,988	36,287	34,935	34,935	-3.7%
GENERAL FUND	42,062	49,297	49,097	49,097	-0.4%
TOTAL	\$ 261,706	\$ 302,785	\$ 302,585	\$ 302,585	-0.1%

EXPENSES:

FAMILY PRESERVATION	\$ 69,384	\$ 106,345	\$ 112,978	\$ 112,978	6.2%
IMPACT PLUS	58,786	56,556	56,556	56,556	0.0%
JCPC COUNCIL	7,000	7,000	8,000	8,000	14.3%
OJJ RESOLVE	38,950	42,540	18,164	18,164	-57.3%
TRI-COUNTY GROUP HOME	46,800	46,800	46,800	46,800	0.0%
OJJ TEEN COURT	40,786	43,544	41,922	41,922	-3.7%
UNALLOCATED	0	0	18,165	18,165	100.0%
TOTAL	\$ 261,706	\$ 302,785	\$ 302,585	\$ 302,585	-0.1%

SIGNIFICANT CHANGES:

The Juvenile Justice Program is funded primarily by the state with a 20% local match. These programs are intended to aid children in a variety of ways. Some of these programs have other sources of funds and provide their own local 20% match while others request the local match from Nash County. Funding is subject to change as final numbers for 2009-10 are not yet available. Estimates are used for this document to be revised when notification is received.

DEPARTMENT DESCRIPTION

Nash County provides funding to The Beacon Center along with Edgecombe County. In addition the County funds the Christian Fellowship Home which provides state-licensed halfway house services to chemically-dependent adults. Also proceeds from the Bottle Tax are forwarded to The Beacon Center in this department.

MENTAL HEALTH

General Fund

0105310

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
ABC MIXED BEVERAGE TAX	30,669	28,000	25,000	25,000	-10.7%
GENERAL FUND	363,036	367,205	370,205	370,205	0.8%
TOTAL	\$ 393,705	\$ 395,205	\$ 395,205	\$ 395,205	0.0%

EXPENSES:

MENTAL HEALTH CENTER	\$ 356,705	\$ 356,705	\$ 356,705	\$ 356,705	0.0%
ALCOHOLIC REHABILITATION	30,000	31,500	31,500	31,500	0.0%
CHRISTIAN FELLOWSHIP	7,000	7,000	7,000	7,000	0.0%
SCC GRANT	0	0	0	0	0.0%
TOTAL	\$ 393,705	\$ 395,205	\$ 395,205	\$ 395,205	0.0%

SIGNIFICANT CHANGES:

Nash and Edgecombe Counties are served jointly by The Beacon Center. Each County provides local support for the Authority. A portion of the ABC mixed beverage tax is also required to be paid to The Beacon Center for alcohol rehabilitation. Funding for 2009-10 remains same as previous year.

DEPARTMENT DESCRIPTION

The Home and Community Care Block Grant is comprised of funding for in-home and community based services currently available through the Division of Aging as well as a portion of funding targeted for in-home and community based services previously administered by the NC Division of Social Services. Older Americans Act funds constitutes approximately 45% of HCCBG funding and are intended to develop and enhance comprehensive and coordinated community based systems of services, opportunities and protections for older adults.

MAJOR ACCOMPLISHMENTS

- Continued to increase client base in all services.
- Continued to fully utilize 100% of Block Grant funds.

KEY OBJECTIVES

- To provide a broad base of services to older adults.
- To continue to asses the needs of Nash County older adults to meet service gaps in the county.
- To assist older adults in avoiding premature institutionalization.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
HCCBG funds awarded to Nash County	\$561,220	\$618,267	\$629,120
Unutilized HCCBG funds	\$0	\$0	\$0
Number of clients receiving HCCBG services	371	383	538
Number of clients served in nutrition services	279	298	308
Nutrition services cost-share contributions	\$18,759	\$17,893	\$24,767

HOME & COMMUNITY CARE BLOCK GRANT General Fund

0105330

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
MEALS ON WHEELS	\$ 50,148	\$ 72,133	\$ 52,234	\$ 52,234	-27.6%
WRIGHTS CENTER	85,988	77,833	85,988	85,988	10.5%
SENIOR CENTER OPERATION	45,460	73,348	49,985	49,985	-31.9%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	19,341	18,887	19,887	19,887	5.3%
HOME DELIVERED MEALS	131,884	118,231	120,931	120,931	2.3%
TRANSPORTATION	14,997	18,062	16,098	16,098	-10.9%
MEDICAL TRANSPORTATION	17,508	22,139	30,107	30,107	36.0%
RESPIRE SERVICES	15,037	10,779	10,361	10,361	-3.9%
OPTION A	279,136	257,267	277,267	277,267	7.8%
OPTION B	0	0	0	0	0.0%
CHARGES & FEES	11,989	16,100	14,300	14,300	-11.2%
GENERAL FUND	6,256	30,174	30,535	30,535	1.2%
TOTAL	\$ 677,744	\$ 714,953	\$ 707,693	\$ 707,693	-1.0%

EXPENSES:

MEALS ON WHEELS	\$ 50,148	\$ 72,133	\$ 52,234	\$ 52,234	-27.6%
WRIGHTS CENTER	85,988	77,833	85,988	85,988	10.5%
SENIOR CENTER OPERATION	44,660	73,348	49,985	49,985	-31.9%
HOLD ACCOUNT	0	0	0	0	0.0%
SR CTR CONGREGATE NUTR	21,147	20,687	21,798	21,798	5.4%
HOME DELIVERED MEALS	141,486	128,962	131,962	131,962	2.3%
TRANSPORTATION	16,664	20,301	17,887	17,887	-11.9%
MEDICAL TRANSPORTATION	19,452	24,834	33,452	33,452	34.7%
COST SHARE	11,684	16,100	14,300	14,300	-11.2%
RESPIRE SERVICES	16,707	12,180	11,512	11,512	-5.5%
HCCBG - DSS	24,986	26,577	26,577	26,577	0.0%
OPTION A SERVICES	244,822	241,998	261,998	261,998	8.3%
OPTION B SERVICES	0	0	0	0	0.0%
TOTAL	\$ 677,744	\$ 714,953	\$ 707,693	\$ 707,693	-1.0%

SIGNIFICANT CHANGES:

Funding for HCCBG is subject to change as final numbers for 2009-10 are not yet available. Estimates are used for this document to be revised when notification is received.

DEPARTMENT DESCRIPTION

The Nash County Aging Department is the focal point for aging services and programs in the county. It is comprised of the Office on Aging, the Nash County Senior Center (The NASH), and the congregate nutrition site at Covenant Homes in Rocky Mount. The Office on Aging is involved with the growth and development of services, which allow older adults to age in place as long as possible and The NASH celebrates aging through educational, nutritional, social, and wellness opportunities.

MAJOR ACCOMPLISHMENTS

- Began offering newsletter and announcement information via email to reduce the cost of that mailing annually the department will save \$3,600 in postage.
- Continued use of ServTracker database system with senior center participants to more accurately track data.
- Successfully implemented the Senior's Farmer's Market program.
- Successfully obtained two grants to purchase new technology for recreational activities for those with disabilities.
- Continue to grow participation in all programs and services offered by the Nash County Senior Center.

KEY OBJECTIVES

- Advocate for the development of a new Senior Center.
- To continue to stay up to date with programming that will attract the boomer generation.
- For the Senior Center to obtain National Accreditation by the National Institute of Senior Centers.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Clients served by senior center programs	1,679	1,772	1,595
Average daily attendance at the senior center	130	134	136
Total volunteer hours worked at senior center	1,338	1,424	1,714
Newsletter readership	3,300	3,367	400
Number receiving newsletter via email	NA	NA	112
Number of Ensure clients served	254	376	407

AGING / SENIOR CENTER

General Fund

0105810

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
LOCAL	8,513	8,700	6,000	6,000	-31.0%
CHARGES & FEES	60,572	68,600	60,500	60,500	-11.8%
GENERAL FUND	138,626	194,393	194,862	194,862	0.2%
TOTAL	\$ 207,711	\$ 271,693	\$ 261,362	\$ 261,362	-3.8%

EXPENSES:

SALARIES & BENEFITS	\$ 108,268	\$ 148,452	\$ 156,229	\$ 156,229	5.2%
SUPPLIES & OPERATIONS	61,739	79,941	65,133	65,133	-18.5%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	37,704	43,300	40,000	40,000	-7.6%
TOTAL	\$ 207,711	\$ 271,693	\$ 261,362	\$ 261,362	-3.8%

EMPLOYEES:

FULL TIME	2.00	2.64	2.64	2.64	0.0%
PART TIME	0.41	0.68	0.68	0.68	0.0%
TOTAL	2.41	3.32	3.32	3.32	0.0%

SIGNIFICANT CHANGES:

The Aging Budget shows an overall decrease of 3.8% primarily due to a reduction in senior nutritional supplies. Operational expenditures includes the Ensure Program, which is reimbursed to the County through the product sales, and meals purchased for other agencies, which is also reimbursed to the County. Salaries and benefits increase is a result of rising health insurance premiums.

DEPARTMENT DESCRIPTION

The Aging Department receives several grants, which provide funds to offer a variety of programs and services through the Nash County Senior Center.

MAJOR ACCOMPLISHMENTS

- Established an Internship Program with Wesleyan College to expand fitness trainer availability at no cost.
- General Purpose funds continue to provide for footcare services and a fitness trainer in the fitness equipment room.

KEY OBJECTIVES

- Continue to support legislative priorities that address increase funds to senior centers.
- Support efforts to re-evaluate the funding formula for the distribution of Senior Center General Purpose funds.
- Continue to offer educational and preventative health services to increase the longevity for Nash County older adults
- Able to use General Purpose funds along with other resources to support a part-time employee to continue aging services.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of clients served by footcare clinic	108	118	111
Number of clients served by fitness professional	116	206	231

AGING DEPARTMENT GRANTS

General Fund

0105813

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	17,139	13,743	0	0	-100.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 17,139	\$ 13,743	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 16,355	\$ 13,090	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	0	0	0	0	0.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	784	653	0	0	-100.0%
TOTAL	\$ 17,139	\$ 13,743	\$ 0	\$ 0	-100.0%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

Aging Department Grants expired 2008-2009. No acknowledgement for future funding had been received at time of printing.

DEPARTMENT DESCRIPTION

The Caregiver grant is awarded to Nash County to support the Family Caregiver Support Program established by the National Family Caregiver Support Act of 2000. This program funded under the Older Americans Act, recognizes the family caregiver and the many hours of unpaid services they have provided to loved ones. The grant supports a part time position that makes information and assistance, assistance with accessing services, support groups, caregiver training, and other supplemental services available to Nash County caregivers.

MAJOR ACCOMPLISHMENTS

- Continued partnership with three local physicians offices through Making The Link to connect caregivers with community services through health care providers.
- The Family Caregiver Coordinator assisted with the development of the North Carolina Caregiver Alliance.
- Continued growth of the Respite Service for Nash County caregivers.

KEY OBJECTIVES

- Meet the goals and objectives of the program as established by the Area Aging Plan by the Area Agency on Aging.
- Seek additional ways to reach those with greatest economic need, particularly to low-income older individuals.
- Continue to secure county funds to increase the hours of the Family Caregiver Coordinator position.
- Support the Family Caregiver Coordinator in Nash County in her role on the Caregiver Alliance Steering Committee.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Number of family caregivers enrolled in program	70	77	101

SENIOR CENTER - CAREGIVER GRANT

General Fund

0105814

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	14,163	19,334	0	0	-100.0%
CHARGES & FEES	3,670	5,000	0	0	-100.0%
GENERAL FUND	1,583	0	0	0	0.0%
TOTAL	\$ 19,416	\$ 24,334	\$ 0	\$ 0	-100.0%

EXPENSES:

SALARIES & BENEFITS	\$ 13,194	\$ 18,041	\$ 0	\$ 0	-100.0%
SUPPLIES & OPERATIONS	122	1,293	0	0	-100.0%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	6,100	5,000	0	0	-100.0%
TOTAL	\$ 19,416	\$ 24,334	\$ 0	\$ 0	-100.0%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

The Caregiver Grant expired 2008-2009. No acknowledgement for future funding had been received at time of printing.

DEPARTMENT DESCRIPTION

Nash County jointly sponsors the Veterans Services program with Edgecombe County which is the lead agency. Edgecombe employs one full-time position to work in this area and Nash County funds approximately 56% of the services. The program assists veterans with the processing of claims they may be entitled under federal, state or local laws.

VETERANS SERVICES*General Fund***0105820**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	2,000	2,000	2,000	2,000	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	45,070	48,500	48,000	48,000	-1.0%
TOTAL	\$ 47,070	\$ 50,500	\$ 50,000	\$ 50,000	-1.0%
EXPENSES:					
CONTRACTS & GRANTS	47,070	50,500	50,000	50,000	-1.0%
TOTAL	\$ 47,070	\$ 50,500	\$ 50,000	\$ 50,000	-1.0%

SIGNIFICANT CHANGES:

Nash County shares in the expense of a veterans officer employed by Edgecombe County. Each year Nash County is billed by Edgecombe County for a portion of the actual cost of this office based on the pro-rata portion of assistance provided to veterans in Nash County. Funding declined minimally in the coming year. Nash County funds approximately 56% of the costs.

DEPARTMENT DESCRIPTION

The County makes contributions to certain outside agencies that provide human services for the benefit of Nash County citizens. These contributions are budgeted annually based on requests presented by the agencies and Commissioner approval.

LOCAL HUMAN SERVICES

General Fund

0105890

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	0	0	0	0	0.0%
CHARGES AND FEES	2,060	1,000	1,000	1,000	0.0%
GENERAL FUND	245,894	255,800	279,800	279,800	9.4%
TOTAL	\$ 247,954	\$ 256,800	\$ 280,800	\$ 280,800	9.3%

EXPENSES:

CONTRIBUTIONS	\$ 2,325	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
TRI-COUNTY	42,000	42,000	42,000	42,000	0.0%
JUDICIAL RESOURCES	10,000	10,000	10,000	10,000	0.0%
MY SISTERS HOUSE	16,000	16,000	11,000	11,000	-31.3%
BEAVER CONTROL	64,000	64,000	64,000	64,000	0.0%
ARTS COUNCIL	30,000	30,000	30,000	30,000	0.0%
BOYS & GIRLS CLUB	40,000	23,000	25,000	25,000	8.7%
HOUSE THE CHILDREN	30,000	30,000	30,000	30,000	0.0%
DEPC	10,000	10,000	10,000	10,000	0.0%
WESLEY HOSPITALITY HOUSE	0	0	0	0	0.0%
INTER-FAITH FOOD SHUTTLE	0	0	0	0	0.0%
EASTERN NC MEDIATION CENTE	0	5,000	5,000	5,000	0.0%
UNITED WAY	1,000	0	0	0	0.0%
IMPERIAL CENTER	2,629	0	3,000	3,000	100.0%
TOWNS CENTENNIAL	0	0	0	0	0.0%
BOY SCOUTS	0	800	800	800	0.0%
SPAULDING CENTER	0	16,000	40,000	40,000	150.0%
TOTAL	\$ 247,954	\$ 256,800	\$ 280,800	\$ 280,800	9.3%

SIGNIFICANT CHANGES:

Funding for outside agencies in Local Human Services increased overall by 9.3%, mostly as a result of increased funding for the Spaulding Center due to a loss of state funding shifted to local government.





Cultural consists of activities that enhance the quality of life in Nash County through services such as public libraries and parks and open spaces for recreation activities.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	218,188	196,969	146,969	146,969	-25.4%
LOCAL	8,486	26,200	8,000	8,000	-69.5%
CHARGES & FEES	33,250	43,900	37,900	37,900	-13.7%
GENERAL FUND	1,091,436	1,255,307	1,338,814	1,333,814	6.3%
TOTAL	\$ 1,351,360	\$ 1,522,376	\$ 1,531,683	\$ 1,526,683	0.3%
EXPENSES:					
SALARIES & BENEFITS	\$ 123,308	\$ 214,738	\$ 306,958	\$ 306,958	42.9%
SUPPLIES & OPERATIONS	1,008,874	1,110,669	1,077,756	1,072,756	-3.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	219,178	196,969	146,969	146,969	-25.4%
TOTAL	\$ 1,351,360	\$ 1,522,376	\$ 1,531,683	\$ 1,526,683	0.3%
EMPLOYEES:					
FULL TIME	2.00	4.50	5.50	5.50	22.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	4.50	5.50	5.50	22.2%

SIGNIFICANT CHANGES:

Cultural activities increased 0.3% due to adding 1.0 FTE Parks & Recreation District Coordinator position for the opening of the Red Oak Park. Library funding through state grants decreased for the coming year by 25.4%.

DEPARTMENT DESCRIPTION

Nash County provides funding along with the City of Rocky Mount and Edgecombe County for Braswell Memorial Library. Braswell also receives grant funds from the State. In addition Nash County provides funding to five small libraries located in towns throughout the county. The libraries request funding on an annual basis. After careful review, funding levels are recommended to the Commissioners for approval.

LIBRARIES

General Fund

0106110

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	218,188	196,969	146,969	146,969	-25.4%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	922,345	935,601	939,601	935,601	0.0%
TOTAL	\$ 1,140,533	\$ 1,132,570	\$ 1,086,570	\$ 1,082,570	-4.4%

EXPENSES:

BRASWELL LIBRARY - LOCAL	\$ 838,745	\$ 868,101	\$ 868,101	\$ 868,101	0.0%
BRASWELL LIBRARY - SUPP	0	0	0	0	0.0%
BRASWELL LIBRARY - GRANTS	218,188	196,969	146,969	146,969	-25.4%
BAILEY LIBRARY	13,000	13,500	17,000	13,500	0.0%
SPRING HOPE LIBRARY	13,000	13,500	14,000	13,500	0.0%
NASHVILLE LIBRARY	13,000	13,500	13,500	13,500	0.0%
MIDDLESEX LIBRARY	13,000	13,500	13,500	13,500	0.0%
WHITAKERS LIBRARY	13,000	13,500	13,500	13,500	0.0%
AUTOMATION - BAILEY	6,400	0	0	0	0.0%
AUTOMATION - SPRING HOPE	12,200	0	0	0	0.0%
TOTAL	\$ 1,140,533	\$ 1,132,570	\$ 1,086,570	\$ 1,082,570	-4.4%

SIGNIFICANT CHANGES:

Library services funded by the county include the Braswell Memorial Library in Rocky Mount and libraries in five towns throughout the county. Nash County provides direct local support as well as funds granted to Nash County by the North Carolina State Library. Total funding reflects a 4.4% decrease due to a \$50,000 State funded LTSA Outreach Grant in 2008-09. The State Library Grant for \$146,969 and local funding for libraries remained constant for 2009-10 with no increases.

DEPARTMENT DESCRIPTION

The philosophy of the Park and Recreation Department is to develop quality programs and activities in partnership with other groups and organizations that will aid in the pursuit of a full balanced and meaningful lifestyle. Providing our youth with safe, rewarding activities and social encounters will lead to positive lifestyle choices and building of a positive self image. For younger adults, leisure activities are targeted at bringing people together and encouraging healthier decisions. Exercise and social programs for our senior population will not only hinder the efforts of aging but will aid in keeping our citizens physically and mentally agile.

MAJOR ACCOMPLISHMENTS

- Hosted the Statewide Athletics Committee Tournament for 10 Under Boys and 12 Under Boys Basketball.
- Grand opening for Ennis Park facility.
- Assisted the Towns of Bailey, Middlesex and Castalia with the PARTF Grant Application.
- Worked with the Red Oak - Dortches, Bailey - Middlesex, Castalia and Coopers, West Mount, and Macedonia Park Committees with their park development projects.
- Developed many non-athletic programs, such as the Daddy Daughter Dance, Days of Play, Easter Egg Hunt, Play Group for 2-5 year olds, and Monster Mash Dance.

KEY OBJECTIVES

- Host the Statewide Athletics Committee Tournament for 10 Under Boys Baseball at Ennis Park.
- Send at least one team per sport to the State Tournaments.
- Host the Statewide Athletics Committee Tournament for 12 Under Football.
- Host the 10 Under and 12 Under Boys State Basketball Tournament.
- Continue to identify community recreational needs.
- Continue to develop the relationship with the existing park committees to provide attractive places for the Nash County citizens to spend their leisure time.
- Become a self-sustaining department within a 5 year period.
- Continue working with the Rocky Mount and Nashville recreation Departments to combine efforts to provide quality programs to all Nash County citizens.
- Assist the towns of Bailey and Middlesex through the development stages of the Bailey - Middlesex Community Park.
- Promote, publicize and provide leisure services and programs for all ages.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
# Activities Provided	2	16	43
# of Spectators - average monthly	-	5,300	6,500
# of Participants	80	1,643	2,995
# Classes provided	1	1	1
Amount of participation fees collected	\$5,320	\$33,250	\$43,716
Amount of Town Fees collected	-	\$4,977	\$10,547
Gym Rental Fee	-	\$445	\$1,869

RECREATION

General Fund

0106120

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
LOCAL	8,486	26,200	8,000	8,000	-69.5%
CHARGES & FEES	33,250	43,900	37,900	37,900	-13.7%
GENERAL FUND	169,091	319,706	399,213	398,213	24.6%
TOTAL	\$ 210,827	\$ 389,806	\$ 445,113	\$ 444,113	13.9%

EXPENSES:

SALARIES & BENEFITS	\$ 123,308	\$ 214,738	\$ 306,958	\$ 306,958	42.9%
SUPPLIES & OPERATIONS	86,529	175,068	138,155	137,155	-21.7%
CAPITAL OUTLAY	0	0	0	0	0.0%
CONTRACTS & GRANTS	990	0	0	0	0.0%
TOTAL	\$ 210,827	\$ 389,806	\$ 445,113	\$ 444,113	13.9%

EMPLOYEES:

FULL TIME	2.00	4.50	5.50	5.50	22.2%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.00	4.50	5.50	5.50	22.2%

SIGNIFICANT CHANGES:

The Recreation Department shows a 13.9% increase in 2009-10 primarily due to the addition of 1 FTE Recreation District Coordinator position, increase in health insurance premiums, and Red Oak Park being fully functional in 2009-10. Part-time salaries are increasing due to full operations at 4 parks, field maintenance and a financial assistant.





The County's Education includes locally supported public schools in a consolidated school system governed by a Board of Education with 11 members elected on a non-partisan basis for staggered four-year terms. An annual budget request, is submitted to the Board of Commissioners, once approved by the Board of Education and covers operations and general capital outlay for the schools. School construction projects are included in the School Project Fund and are funded as part of the Capital Improvement Plan.

In addition to public schools, the County provides operational and capital funding to Nash Community College. The community college, unlike the school system, has no legal authority to challenge county funding provided by the Board of Commissioners. Capital Projects for the community college are also included in the Capital Improvement Plan.

Both the school system and community college are given broad discretion in determining the best use of county dollars.

EDUCATION

General Fund

0105910

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
RESTRICTED SALES TAXES	3,050,107	3,100,700	2,805,537	2,805,537	-9.5%
GENERAL FUND	19,276,901	19,887,109	23,178,109	20,582,272	3.5%
TOTAL	\$ 22,327,008	\$ 22,987,809	\$ 25,983,646	\$ 23,387,809	1.7%

EXPENSES:

NASH ROCKY MOUNT CURRENT	\$ 18,801,517	\$ 19,341,593	\$ 19,741,593	\$ 19,741,593	2.1%
NASH ROCKY MOUNT CAPITAL	1,814,741	1,851,036	1,851,036	1,851,036	0.0%
COMMUNITY COLLEGE CURRENT	1,610,750	1,675,180	1,859,017	1,675,180	0.0%
COMMUNITY COLLEGE CAPITAL	100,000	120,000	2,532,000	120,000	0.0%
TOTAL	\$ 22,327,008	\$ 22,987,809	\$ 25,983,646	\$ 23,387,809	1.7%

SIGNIFICANT CHANGES:

Nash County provides education funding to the Nash-Rocky Mount Public Schools and the Nash Community College. There is no effective increase next year due to Nash Rocky Mount Schools' 2008-09 budget being reduced \$400,000 due to economic emergency. This amount has been restored in their 2009-10 budget which brings total education funding for next year to the same level of the original funding in 2008-09. Public school capital funding is also provided through debt service for Nash Central High School. Nash Community College Funding current expense and capital outlay also remain the same as previous year.





DEPARTMENT DESCRIPTION

The Debt Service function accounts for all principal and interest payments on the outstanding debt of the County. Outstanding debt currently consists of installment financing arrangements and certificates of participation - no general obligation debt is included. All debt is approved by the Board of Commissioners and the Local Government Commission, a division of the North Carolina Department of State Treasurer.

Debt Service includes payments for the following:

Installment Financing:

- Detention Center/ Community College Business Center
- Braswell Memorial Library
- Nash Central High School
- Eastern Regional - Land
- New Software Package - Tax, Planning, Environmental Health & Utilities
- EMS Data

Certificates of Participation:

- Shell Building
- Community College Science/ Technology Building
- Bailey Elementary School- Phase II
- Courthouse Renovations
- Gateway Technology Center

DEBT SERVICE

General Fund

0109110

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	0	0	0	0.0%
GENERAL FUND	3,640,801	3,525,392	3,295,043	3,295,043	-6.5%
TOTAL	\$ 3,640,801	\$ 3,525,392	\$ 3,295,043	\$ 3,295,043	-6.5%

EXPENSES:

SOFTWARE-TAX, PLANNING, UTILITY	219,167	212,577	205,967	205,967	-3.1%
JAIL/COLLEGE ADDITION	745,630	745,630	745,629	745,629	0.0%
GTP LAND PURCHASE	177,522	115,859	0	0	-100.0%
LIBRARY	294,648	284,727	229,694	229,694	-19.3%
NASH CENTRAL HIGH FINANCING	858,399	829,554	800,708	800,708	-3.5%
CERTIFICATES OF PARTICIPATION	1,045,028	1,024,228	995,228	995,228	-2.8%
EASTERN REGIONAL	110,630	110,631	110,631	110,631	0.0%
EMS DATA	72,184	72,186	72,186	72,186	0.0%
SHELL BUILDING INTEREST	117,593	130,000	135,000	135,000	3.8%
TOTAL	\$ 3,640,801	\$ 3,525,392	\$ 3,295,043	\$ 3,295,043	-6.5%

SIGNIFICANT CHANGES:

The county's debt service is declining next year due to the paydown of principal for various debt issues.

Debt Schedule	Term (Years)	Amount Borrowed	Final Payment
1 - New Library	10	\$ 2,684,000	May 2010
2 - Eastern Regional - Land	5	\$ 499,500	September 2010
3 - Software - Tax, Utility, Planning	5	\$ 972,000	February 2011
4 - EMS Data	5	\$ 321,881	April 2011
5 - Jail/College Addition	15	\$ 6,240,314	March 2012
6 - New High School	15	\$ 8,484,000	November 2015
7 - Certificates of Participation	Multiple	\$ 10,800,000	June 2024





Other Programs include Contingency which is for unexpected expenditures that arise in the course of business. In North Carolina local governments are restricted as to the amount of Contingency that can be funded. The county also budgets Transfers to Other Funds, which are operating transfers between the General Fund and other funds of the county, including Revaluation.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
GENERAL FUND	\$ 292,159	\$ 150,000	\$ 140,000	\$ 140,000	-6.7%
TOTAL	\$ 292,159	\$ 150,000	\$ 140,000	\$ 140,000	-6.7%
EXPENSES:					
TRANSFER TO OTHER FUNDS	\$ 292,159	\$ 50,000	\$ 40,000	\$ 40,000	-20.0%
CONTINGENCY	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
TOTAL	\$ 292,159	\$ 150,000	\$ 140,000	\$ 140,000	-6.7%

SIGNIFICANT CHANGES:

Other Programs of the County include Contingency and Transfers to other funds from the General Fund. Contingency holds \$100,000 to cover unexpected and unbudgeted needs and transfer of \$40,000 is for the first year's reserve for the next scheduled Revaluation in 2017.

DEPARTMENT DESCRIPTION

Nash County established a contingency account to provide funding for unexpected expenditures that may arise. North Carolina General Statutes prohibit making expenditures directly from this account and the reserve may not exceed 5% of the budgeted expenditures for the fund in the current fiscal year. Formal action by the Board of County Commissioners is required to allocate this funding to a department or expenditure.

CONTINGENCY*General Fund**0109400*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
CONTINGENCY	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
TOTAL	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
EXPENSES:					
CONTINGENCY	0	100,000	100,000	100,000	0.0%
TOTAL	\$ 0	\$ 100,000	\$ 100,000	\$ 100,000	0.0%

SIGNIFICANT CHANGES:

Reserves of \$100,000 are budgeted for unexpected needs in 2009-2010. Board of Commissioner approval is required for use of Contingency Funds.

DEPARTMENT DESCRIPTION

This function budgets operating transfers between the General Fund and other funds of the County including Revaluation and Capital Reserve. Nash County is transferring \$40,000 for the next property revaluation in 2017 to the Revaluation Fund.

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
GENERAL FUND	\$ 292,159	\$ 50,000	\$ 40,000	\$ 40,000	-20.0%
TOTAL	\$ 292,159	\$ 50,000	\$ 40,000	\$ 40,000	-20.0%

EXPENSES:

TO MIDDLESEX INDUSTRIAL PARK	95,715	0	0	0	0.0%
TO WORKERS COMPENSATION	146,444	0	0	0	0.0%
TO REVALUATION FUND	50,000	50,000	40,000	40,000	-20.0%
TOTAL	\$ 292,159	\$ 50,000	\$ 40,000	\$ 40,000	-20.0%

SIGNIFICANT CHANGES:

State statutes require annual funding in preparation for property revaluation. The next Revaluation is in 2017 and the first year's reserve of \$40,000 will be transferred to the Revaluation Fund for this purpose.



SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) that are legally restricted to expenditures for special purposes.

Special Revenue Funds include:

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

SPECIAL REVENUE FUNDS

Funds included in this section are the Stormwater Maintenance Fund, Economic Development Fund, Emergency Telephone System Fund, Controlled Substance Fund, Federal Asset Forfeiture Fund, Rural Operating Assistance Fund, Revaluation Fund, Fire Districts Fund, and the Nash Tourism Fund.

SPECIAL REVENUE*Summary*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 292,900	\$ 0	\$ 0	\$ 0	0.0%
STATE	454,616	223,128	218,216	218,216	-2.2%
E911 CHARGES	376,642	340,000	340,000	340,000	0.0%
FIRE TAXES	2,181,623	2,183,522	2,471,178	2,471,178	13.2%
INTEREST INCOME	199,532	0	0	0	0.0%
MISCELLANEOUS	6,200	0	0	0	0.0%
FUND BALANCE	503,507	839,714	452,464	452,464	-46.1%
TDA FUND	430,000	442,356	487,449	487,449	10.2%
GENERAL FUND	50,000	50,000	40,000	40,000	-20.0%
TOTAL	\$ 4,495,020	\$ 4,078,720	\$ 4,009,307	\$ 4,009,307	-1.7%

EXPENSES:

SALARIES & BENEFITS	\$ 214,503	\$ 229,153	\$ 192,852	\$ 192,852	-15.8%
SUPPLIES & OPERATIONS	1,662,157	831,863	854,652	854,652	2.7%
CAPITAL OUTLAY	72,725	344,898	224,000	224,000	-35.1%
CONTRACTS & GRANTS	412,169	253,128	193,216	193,216	-23.7%
TRANSFER OUT	0	148,000	0	0	-100.0%
RESERVE	0	0	0	0	0.0%
REVALUATION RESERVE	0	0	24,082	24,082	100.0%
FIRE SERVICES	2,133,466	2,271,678	2,520,505	2,520,505	11.0%
TOTAL	\$ 4,495,020	\$ 4,078,720	\$ 4,009,307	\$ 4,009,307	-1.7%

EMPLOYEES:

FULL TIME	3.05	2.88	2.88	2.88	0.0%
PART TIME	0.66	0.66	0.66	0.66	0.0%
TOTAL	3.71	3.54	3.54	3.54	0.0%

SIGNIFICANT CHANGES:

Nash County has various special revenue funds separate from the primary general fund. These funds account for such things as fire tax revenues, the revaluation of property values, Emergency Telephone System surcharges and Sheriff controlled substance funds. The overall cost of all special revenue funds decreased 1.7%. The following pages explain each fund and changes for next year.

DEPARTMENT DESCRIPTION

The Stormwater Division has been relocated to the Utilities Fund. The Maintenance Fund maintains funds from new BMP facilities for future emergency repairs to those BMPs. BMPs are maintained by private owners but Nash County is responsible to the state for water quality.

MAJOR ACCOMPLISHMENTS

- No emergency repairs were required.

KEY OBJECTIVES

- Maintain 100% of required deposits for BMP developments.
- Improve tracking system for projects over time.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Required funds collected	NA	NA	100%
Emergency repairs made	NA	NA	0
Deficient BMPs documented	NA	NA	0

STORMWATER MAINTENANCE FUND

Fund 021

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STORMWATER	\$ 9,500	\$ 10,000	\$ 5,000	\$ 5,000	-50.0%
INTEREST	547	0	0	0	0.0%
FUND BALANCE	(10,047)	0	0	0	0.0%
TOTAL	\$ 0	\$ 10,000	\$ 5,000	\$ 5,000	-50.0%
EXPENSES:					
STORMWATER MAINTENANCE	\$ 0	\$ 10,000	\$ 5,000	\$ 5,000	-50.0%
TOTAL	\$ 0	\$ 10,000	\$ 5,000	\$ 5,000	-50.0%

SIGNIFICANT CHANGES:

The Stormwater Maintenance Fund is established to hold formula-designated stormwater fees charged to development according to the Unified Development Ordinance. These funds must be restricted solely for the purpose of maintaining stormwater facilities in the future, thus this fund is set aside for that purpose. The decrease in next year is due to a decline in subdivision plats indicating less money collected for stormwater facilities.

FUND DESCRIPTION

The Economic Development Fund houses monies to be used for economic development projects for the County.

ECONOMIC DEVELOPMENT FUND

Fund 022

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
RURAL CENTER WHITAKERS	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
INTEREST	18,834	0	0	0	0.0%
FUND BALANCE	23,166	173,000	0	0	-100.0%
TOTAL	\$ 42,000	\$ 173,000	\$ 0	\$ 0	-100.0%
EXPENSES:					
INCENTIVES	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
INTERCHANGE STUDY	42,000	45,000	0	0	-100.0%
TRANSFER OUT	0	128,000	0	0	-100.0%
TOTAL	\$ 42,000	\$ 173,000	\$ 0	\$ 0	-100.0%

SIGNIFICANT CHANGES:

With the completion of the interchange studies in 2008-09, no expenses are expected in economic development next year. Monies in the fund are held in reserve earning interest until needed.

FUND DESCRIPTION

The North Carolina General Assembly in 1989 passed an act to establish a statewide 911 service. The intent was to provide the most efficient way for the public to gain a rapid, efficient access to public safety services with the objective to reduce response time in situations requiring fire, rescue, emergency medical and law enforcement services.

The act established the ability to levy a surcharge on all telephone bills to raise funds to offset the cost of establishing a 911 service. Nash County's 911 surcharge rate is \$.75 per month which generates approximately \$207,000 per year. In addition to these funds approximately \$116,300 is collected each year from the wireless 911 surcharge that is currently \$.85 per month. These funds are used to cover the purchase, lease or maintenance costs associated with the E911 Telephone System, database provisioning, addressing, annual maintenance agreements and selective routing fees. The primary expenditure focus has been in the addressing area and in computer hardware and software for the E911 System.

The North Carolina General Assembly passed legislation that became effective January 1, 2009, which created a statewide 911 surcharge of \$.70 for all wire line and wireless phones. These funds are collected by the NC 911 Board and dispersed to local counties and municipalities to be deposited in the Emergency Telephone System Fund.

MAJOR ACCOMPLISHMENTS

- Purchased a new Positron Vipor IP Based E-911 Phone System.
- Continued to maintain the County's E911 Address Database and Master Street Address Guide.
- Provided assistance to various local, state and federal agencies with customized maps utilizing the E911 Address System used for rescue, immediate recovery and continuing recovery efforts during natural disasters.
- Updated ESN map layers that provide emergency response information for specific locations in the count specifically for fire and EMS response.
- Updated County's centerline file and added the surrounding county data to E-911 Mapping Program.

KEY OBJECTIVES

- Purchase 2 new CAD computer workstations and update 6 CAD computer workstations.
- Purchase new GeoComm Mapping software for 6 current workstations and 2 new workstations.
- Purchase new Emergency Police Dispatch and Emergency Dispatch software for the 911 center.
- Purchase new headsets for Telecommunicators.
- Continue to gain the knowledge in the field of Geographic Information Systems.
- Update and replace road signs as needed throughout the County.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Emergency Medical Dispatch Certification	5	5	7
Emergency Fire Dispatch Certification	NA	NA	NA
Emergency Police Dispatch Certification	NA	NA	NA

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

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
E911 CHARGES	\$ 109,613	\$ 0	\$ 0	\$ 0	0.0%
WIRELESS CHARGES	267,029	340,000	340,000	340,000	0.0%
INTEREST	77,160	0	0	0	0.0%
FUND BALANCE	886,877	249,000	118,137	118,137	-52.6%
TOTAL	\$ 1,340,679	\$ 589,000	\$ 458,137	\$ 458,137	-22.2%

EXPENSES:					
SALARIES & BENEFITS	\$ 72,078	\$ 66,681	\$ 67,237	\$ 67,237	0.8%
SUPPLIES & OPERATIONS	1,232,212	231,179	236,900	236,900	2.5%
CAPITAL OUTLAY	36,389	291,140	154,000	154,000	-47.1%
RESERVE	0	0	0	0	0.0%
TOTAL	\$ 1,340,679	\$ 589,000	\$ 458,137	\$ 458,137	-22.2%

EMPLOYEES:					
FULL TIME	1.30	1.13	1.13	1.13	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.30	1.13	1.13	1.13	0.0%

SIGNIFICANT CHANGES:

Effective January 1, 2008, legislation revoked local authority to set E911 landline fees and substituted a statewide rate of 70 cents on all voice communications service connections. It was the State's contention this fee would hold counties harmless for any revenue loss by eliminating the landline fee. The new statewide fee is now funding what is now called the Emergency Telephone System Fund (formerly the E911 Fund), which covers salaries/fringe for the CAD/GIS Coordinator and 0.13 FTE Public Safety Technical Support Analyst. The 2009-10 budget is declining due to orthophotography being done in prior year and road signs no longer eligible for this funding. Also, the new phone system was purchased in 2008-09.

FUND DESCRIPTION

The Attorney General's authority to share federally forfeited property with participating state and local law enforcement agencies is established in federal law. The exercise of this authority is discretionary. The Attorney General is not required to share property in any case.

The Controlled Substances Act most fully states the intent of Congress in the sharing of forfeited property. It provides that:

The Attorney General shall assure that any property transferred to a State or local law enforcement agency . . .

(A) has a value that bears a reasonable relationship to the degree of direct participation of the State or local agency in the law enforcement effort resulting in the forfeiture, taking into account the total value of all property forfeited and the total law enforcement effort with respect to the violation of law on which the forfeiture is based; and

(B) will serve to encourage further cooperation between the recipient State or local agency and Federal law enforcement agencies.

MAJOR ACCOMPLISHMENTS

- Narcotics Division formed FBI Gangs Task Force to eliminate gangs in Nash and surrounding areas.
- Obtained a grant from the Governor's Crime Commission for Gang Prevention in Nash County.
- Created the "The Nash County Sheriff's Office Top Ten Most Wanted Fugitive Program" which publishes photos and information of fugitives on the County website.
- Operation FALCON resulted in the arrest of over 70 Nash County fugitives.

KEY OBJECTIVES

- Continue the NCSO Top Ten Most Wanted Fugitive Program.
- Target gang members for arrest in Nash and surrounding counties.
- Educate citizens on the danger drugs, guns, and gangs pose in our community.
- Continue utilizing Federal and State Funds to support narcotics and gang investigations.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Total value of narcotics seized	\$3,000,000	\$4,193,807	\$2,597,895
Powder cocaine seized (in lbs.)	13 lbs.	9.7	12.5
Total revenue received	\$118,210	\$150,734	\$350,830

CONTROLLED SUBSTANCE FUND

Fund 027

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 951	\$ 0	\$ 0	\$ 0	0.0%
STATE	258,857	15,000	25,000	25,000	66.7%
INTEREST	10,937	0	0	0	0.0%
MISCELLANEOUS INCOME	6,200	0	0	0	0.0%
FUND BALANCE	(25,170)	30,000	165,000	165,000	450.0%
TOTAL	\$ 251,775	\$ 45,000	\$ 190,000	\$ 190,000	322.2%

EXPENSES:

SUPPLIES & OPERATIONS	\$ 31,884	\$ 25,000	\$ 140,000	\$ 140,000	460.0%
CAPITAL OUTLAY	36,336	0	50,000	50,000	100.0%
CONTRACTS & GRANT	183,555	0	0	0	0.0%
TRANSFER OUT	0	20,000	0	0	-100.0%
TOTAL	\$ 251,775	\$ 45,000	\$ 190,000	\$ 190,000	322.2%

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. Increases in operations are for equipment supplies, supplies, and informants. Capital outlay is for equipment purchases.

FUND DESCRIPTION

The Attorney General's authority to share federally forfeited property with participating state and local law enforcement agencies is established in federal law. The exercise of this authority is discretionary. The Attorney General is not required to share property in any case. The primary purpose of the Department's Forfeiture Program is law enforcement: to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the instrumentalities of crime. An ancillary purpose of the program is to enhance cooperation among federal, state, and local law enforcement agencies through the equitable sharing of federal forfeiture proceeds.

Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture.

MAJOR ACCOMPLISHMENTS

- Narcotics Division formed FBI Gangs Task Force to eliminate gangs in Nash and surrounding areas.
- Obtained a grant from the Governor's Crime Commission for Gang Prevention in Nash County.
- Created the "The Nash County Sheriff's Office Top Ten Most Wanted Fugitive Program" which publishes photos and information of fugitives on the County website.
- Operation FALCON resulted in the arrest of over 70 Nash County fugitives.

KEY OBJECTIVES

- Continue the NCSO Top Ten Most Wanted Fugitive Program.
- Target gang members for arrest in Nash and surrounding counties.
- Educate citizens on the danger drugs, guns, and gangs pose in our community.
- Continue utilizing Federal and State Funds to support narcotics and gang investigations.

FEDERAL ASSET FORFEITURE*Fund 029*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 291,949	\$ 0	\$ 0	\$ 0	0.0%
INTEREST	18,083	0	0	0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	(286,013)	171,100	120,000	120,000	-29.9%
TOTAL	\$ 24,019	\$ 171,100	\$ 120,000	\$ 120,000	-29.9%
EXPENSES:					
SUPPLIES & OPERATIONS	\$ 24,019	\$ 125,100	\$ 100,000	\$ 100,000	-20.1%
CAPITAL OUTLAY	0	46,000	20,000	20,000	-56.5%
TOTAL	\$ 24,019	\$ 171,100	\$ 120,000	\$ 120,000	-29.9%

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 2009-10 is from a carryover of federal drug monies received in prior years and will be used for supplies, equipment supplies, travel and training and informants. Capital outlay is for equipment purchases.

FUND DESCRIPTION

The Rural Operating Assistance Program (ROAP) includes the Elderly and Disabled Transportation Assistance Program (EDTAP), the Work First Transitional/Employment Transportation Assistance Program and the Rural General Public Program (RGP). These program funds from the North Carolina Department of Transportation are made available to counties through formula allocation. County governments (Board of County Commissioners) are the only eligible applicants for these funds. It is the responsibility of the County Commissioners to sub-allocate and distribute the funds to the local agencies.

RURAL OPERATING ASSISTANCE PROGRAM*Fund 051*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	\$ 186,259	\$ 198,128	\$ 188,216	\$ 188,216	-5.0%
INTEREST	6,597	0	0	0	0.0%
FUND BALANCE	(6,242)	0	0	0	0.0%
TOTAL	\$ 186,614	\$ 198,128	\$ 188,216	\$ 188,216	-5.0%

EXPENSES:					
CONTRACTS & GRANTS	186,614	198,128	188,216	188,216	-5.0%
TOTAL	\$ 186,614	\$ 198,128	\$ 188,216	\$ 188,216	-5.0%

SIGNIFICANT CHANGES:

The Rural Operating Assistance Program (ROAP) funds are applied for annually and will be used to reimburse eligible transportation expenses from July 1, 2009 through June 30, 2010. 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 2009-10 are not yet available. Estimates are used for this document to be revised when notification is received.

FUND DESCRIPTION

The Revaluation Fund was established to house the funding for the legally-mandated property revaluation at least every eight years as set forth by N.C. General Statutes. Nash County's last revaluation was in 2009. The next revaluation is scheduled to be in 2017.

REVALUATION FUND**Fund 110**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
INTEREST INCOME	\$ 17,899	\$ 0	\$ 0	\$ 0	0.0%
GENERAL FUND	50,000	50,000	40,000	40,000	-20.0%
FUND BALANCE	36,310	120,700	0	0	-100.0%
TOTAL	\$ 104,209	\$ 170,700	\$ 40,000	\$ 40,000	-76.6%
EXPENSES:					
SALARIES & BENEFITS	\$ 45,464	\$ 54,200	\$ 12,918	\$ 12,918	-76.2%
SUPPLIES & OPERATIONS	58,745	116,500	3,000	3,000	-97.4%
CAPITAL OUTLAY	0	0	0	0	0.0%
REVALUATION RESERVE	0	0	24,082	24,082	0.0%
TOTAL	\$ 104,209	\$ 170,700	\$ 40,000	\$ 40,000	-76.6%

SIGNIFICANT CHANGES:

The Revaluation Fund is required by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. Revaluation will take place in 2017. Funding for 2009-10 decreased 76.6% due to operating expenses and postage necessary to carry out the Revaluation process in the 2008-09 budget.



FUND DESCRIPTION

This fund is used to account for the special fire tax assessed on rural areas of the County and subsequent distributions of that tax to the various fire departments each month.

FIRE DISTRICTS FUND**Fund 120**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STANHOPE FIRE TAX	\$ 47,509	\$ 48,002	\$ 53,096	\$ 53,096	10.6%
STONY CREEK FIRE TAX	7,751	7,779	6,532	6,532	-16.0%
GREEN HORNET FIRE TAX	88,258	88,695	102,005	102,005	15.0%
HARRISON FIRE TAX	88,995	89,736	94,944	94,944	5.8%
FERRELLS FIRE TAX	137,419	143,398	163,187	163,187	13.8%
N. S. GULLEY FIRE TAX	309,974	309,879	365,799	365,799	18.0%
SILVER LAKE FIRE TAX	8,315	8,217	9,159	9,159	11.5%
SIMS FIRE TAX	5,863	6,079	6,936	6,936	14.1%
TRI COUNTY FIRE TAX	80,334	68,743	81,636	81,636	18.8%
SALEM FIRE TAX	86,596	84,903	97,320	97,320	14.6%
WEST MOUNT FIRE TAX	218,350	219,046	245,192	245,192	11.9%
COOPERS FIRE TAX	213,498	219,130	260,666	260,666	19.0%
CASTALIA FIRE TAX	98,822	100,641	109,712	109,712	9.0%
SPRING HOPE FIRE TAX	169,458	171,675	192,550	192,550	12.2%
MIDDLESEX FIRE TAX	52,765	54,159	60,916	60,916	12.5%
WHITAKERS FIRE TAX	182,193	176,583	184,046	184,046	4.2%
RED OAK FIRE TAX	283,867	283,538	328,740	328,740	15.9%
MOMEYER FIRE TAX	101,656	103,319	108,742	108,742	5.2%
INTEREST INCOME	46,714	0	0	0	0.0%
FUND BALANCE	(94,871)	88,156	49,327	49,327	-44.0%
TOTAL	\$ 2,133,466	\$ 2,271,678	\$ 2,520,505	\$ 2,520,505	11.0%

FIRE DISTRICTS FUND**Fund 120**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
EXPENSES:					
STANHOPE FIRE DISTRICT	\$ 46,644	\$ 51,227	\$ 55,211	\$ 55,211	7.8%
STONY CREEK FIRE DISTRICT	7,751	7,779	6,532	6,532	-16.0%
GREEN HORNET FIRE DISTRICT	91,289	94,695	105,005	105,005	10.9%
HARRISON FIRE DISTRICT	77,353	89,736	112,224	112,224	25.1%
FERRELLS FIRE DISTRICT	138,537	152,022	164,539	164,539	8.2%
N. S. GULLEY FIRE DISTRICT	279,397	309,879	365,799	365,799	18.0%
SILVER LAKE FIRE DISTRICT	8,315	8,450	9,159	9,159	8.4%
SIMS FIRE DISTRICT	5,863	6,079	6,936	6,936	14.1%
TRI COUNTY FIRE DISTRICT	79,132	89,498	85,730	85,730	-4.2%
SALEM FIRE DISTRICT	81,624	90,500	102,884	102,884	13.7%
WEST MOUNT FIRE DISTRICT	232,524	224,762	247,948	247,948	10.3%
COOPERS FIRE DISTRICT	213,831	232,260	270,846	270,846	16.6%
CASTALIA FIRE DISTRICT	110,580	107,717	112,298	112,298	4.3%
SPRING HOPE FIRE DISTRICT	166,034	186,675	192,550	192,550	3.1%
MIDDLESEX FIRE DISTRICT	53,730	56,959	61,316	61,316	7.6%
WHITAKERS FIRE DISTRICT	167,366	176,583	184,046	184,046	4.2%
RED OAK FIRE DISTRICT	259,752	283,538	328,740	328,740	15.9%
MOMEYER FIRE DISTRICT	113,744	103,319	108,742	108,742	5.2%
TOTAL	\$ 2,133,466	\$ 2,271,678	\$ 2,520,505	\$ 2,520,505	11.0%

SIGNIFICANT CHANGES:

Nash County levies a fire tax within eighteen special fire districts throughout the county. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 6 of the Budget Ordinance of this document. Property values reflect the adjustment from the 2009 revaluation and resulting increase in revenues. Harrison (Battleboro) at 30% and Red Oak at 70% serve the Stony Creek Fire District.

FUND DESCRIPTION

Nash County Visitors Bureau is a resource center for the traveling public to obtain information on lodging, restaurants, retail and attractions for the Nash County area as well as the entire state of North Carolina.

MAJOR ACCOMPLISHMENTS

- Increased awareness of Nash County's meeting facilities by visiting 200+ meeting planners across Eastern North Carolina in a four-day period.
- Increased numbers of sport-related tournaments.
- Maintained an aggressive billboard program.
- Assisted in the funding of area special events.
- Contacted 125+ tour bus operators using Constant Contact.
- Created informational booklets to attract family reunions, meetings, and tour buses.

KEY OBJECTIVES

- Ensure that the routine inquiries of the traveling public are adequately addressed to support the overall promotion of tourism
- Heighten the travelers' awareness of Nash County by furthering the development of state and regional advertising and promotion in order to increase revenue from tourism.
- Continue to maintain an aggressive marketing program by executing strategies to attract individual and group travel to Rocky Mount / Nash County area.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Economic impact of Travel & Tourism in Nash County	\$194 million	\$22.9 million	\$20.4 million

NASH TOURISM FUND

Fund 130

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
INTEREST	\$ 2,761	\$ 0	\$ 0	\$ 0	0.0%
MISCELLANEOUS INCOME	0	0	0	0	0.0%
FUND BALANCE	(20,503)	7,758	0	0	-100.0%
TDA FUND	430,000	442,356	487,449	487,449	10.2%
TOTAL	\$ 412,258	\$ 450,114	\$ 487,449	\$ 487,449	8.3%

EXPENSES:					
SALARY & BENEFITS	\$ 96,961	\$ 108,272	\$ 112,697	\$ 112,697	4.1%
SUPPLIES & OPERATIONS	315,297	334,084	374,752	374,752	12.2%
CAPITAL OUTLAY	0	7,758	0	0	0.0%
CONTRACTS & GRANT	0	0	0	0	0.0%
TOTAL	\$ 412,258	\$ 450,114	\$ 487,449	\$ 487,449	8.3%

EMPLOYEES:					
FULL TIME	1.75	1.75	1.75	1.75	0.0%
PART TIME	0.66	0.66	0.66	0.66	0.0%
TOTAL	2.41	2.41	2.41	2.41	0.0%

SIGNIFICANT CHANGES:

Funding for Nash Tourism comes from the Nash Tourism Development Authority which is funded by a 3% occupancy tax in Nash County. This fund handles expenses to promote tourism and travel within the County. The increase next year is primarily to fund additional billboard and special event advertising.



PROPRIETARY FUNDS

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

Enterprise Fund includes:

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

Internal Service Funds include:

- Employee Medical / Dental Insurance
- Workers Compensation



ENTERPRISE FUND

An Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public be financed or recovered primarily through user charges. The Utilities Fund is the county's only enterprise fund and consists of three divisions: Solid Waste, Water/Sewer, and the newly added Stormwater. Several capital projects are related to the enterprise fund for water/sewer construction projects.

Enterprise Fund includes:

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

Related Capital Project Funds:

- Bailey Water Project
- SEPRO Grant
- Castalia Water System Project

The Utilities Fund consists of the Public Utilities Department which includes all support for the County Utilities such as personnel and operating costs, Water and Sewer Services which serves approximately 1,041 water and 271 sewer customers. Stormwater Division, designed to meet the requirements of regulations by the state and federal governments, and the Solid Waste Disposal Division which handles the construction and demolition debris and includes 9 manned waste collection sites.

UTILITIES FUND*Enterprise Fund**Summary*

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	246,176	190,000	188,000	188,000	-1.1%
SCRAP METAL & RECYCLED OIL	34,652	32,000	32,000	32,000	0.0%
CHARGES & FEES	2,554,146	2,619,570	2,871,684	2,871,684	9.6%
MISCELLANEOUS INCOME	122,286	115,136	111,544	111,544	-3.1%
INTEREST INCOME	573,692	404,600	199,000	199,000	-50.8%
TRANSFER IN	0	2,042,197	0	0	-100.0%
FUND BALANCE	672,183	(406,600)	1,539,798	1,173,798	-388.7%
TOTAL	\$ 4,203,135	\$ 4,996,903	\$ 4,942,026	\$ 4,576,026	-8.4%

EXPENSES:

SALARIES & BENEFITS	\$ 927,973	\$ 1,006,955	\$ 1,042,027	\$ 1,042,027	3.5%
SUPPLIES & OPERATIONS	2,097,872	2,692,802	2,941,861	2,941,861	9.2%
CAPITAL OUTLAY	94,449	56,032	34,500	34,500	-38.4%
POSTCLOSURE	49,504	746,038	480,600	114,600	-84.6%
TRANSFER	557,558	40,000	0	0	-100.0%
DEBT SERVICE	475,779	455,076	443,038	443,038	-2.6%
TOTAL	\$ 4,203,135	\$ 4,996,903	\$ 4,942,026	\$ 4,576,026	-8.4%

EMPLOYEES:

FULL TIME	8.35	10.45	11.25	11.25	7.7%
PART TIME	19.20	19.20	19.20	19.20	0.0%
TOTAL	27.55	29.65	30.45	30.45	2.7%

SIGNIFICANT CHANGES:

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

DEPARTMENT DESCRIPTION

The Public Utilities Department, plans for; writes policies, plans and ordinances for; and writes and administers grants related to water, sewer, recreation, and economic development. It also supports the "Water" and "Sewer" departments by billing, collecting payments for, and working with customers regarding complaints about their water and sewer services.

MAJOR ACCOMPLISHMENTS

- Completion of CNWSD Phase 1 and 2.
- Saved \$210,000 on Phases 1 and 2 in miscellaneous savings on cutting pipe short, taps, etc. and in inspection fees due to projects being under bid amounts.
- Completion of Highway 58 Emergency water lines project.
- CNWSD Phase 3 under construction.
- Successfully transferred the County's stormwater responsibilities from Planning to Utilities Department.

KEY OBJECTIVES

- Continue to write and administer grant applications for water/sewer projects.
- Complete design of the CNWSD Phase 4 project.
- Project to serve the Town of Castalia and surrounding area in design phase.
- Update water and sewer policies and procedures.
- Continue to recruit new water and sewer customers.
- Continue with additional public-private partnerships to expand County water service.
- Investigate areas with critical needs (such as poor/contaminated water sources and documented septic tank failures) and strive to serve these areas with suitable water and sewer service.
- Conduct feasibility studies for possible water service to areas that need water for regulated growth.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Secure Grant Funding	\$411,561	\$3,000,000	\$4,000,000
Secure Loan Funding	\$0	\$4,654,000	\$8,043,000
Mail bills on first and fifteenth of month	98%	99%	100%
Collect billed amounts	96%	96%	100%
Process payments within one workday	98%	99%	100%
Maintain error-free daily balance	100%	100%	100%
Respond to customer contact within 4 working hours	94%	95%	100%
Assist visiting customers within 15 minutes	96%	97%	100%

PUBLIC UTILITIES DIVISION

Enterprise Fund

1604710

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	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	252,040	250,173	267,086	267,086	6.8%
TOTAL	\$ 252,040	\$ 250,173	\$ 267,086	\$ 267,086	6.8%
EXPENSES:					
SALARIES & BENEFITS	\$ 238,466	\$ 227,223	\$ 251,836	\$ 251,836	10.8%
SUPPLIES & OPERATIONS	13,574	22,950	15,250	15,250	-33.6%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 252,040	\$ 250,173	\$ 267,086	\$ 267,086	6.8%
EMPLOYEES:					
FULL TIME	2.40	3.50	3.50	3.50	0.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	2.40	3.50	3.50	3.50	0.0%

SIGNIFICANT CHANGES:

The Public Utilities Division shows an overall increase of 6.8% due primarily to part-time position fully funded in 2009-10 and rising health insurance premiums. Operations is down due to reduced travel and supply needs.

WATER & SEWER SERVICES

Enterprise Fund

DEPARTMENT DESCRIPTION

The purpose of the Water department is to provide a safe and adequate water supply to designated areas of the county. The Sewer Department provides public sanitary sewer service to designated areas in the county.

MAJOR ACCOMPLISHMENTS

- Serving 1,041 water customers and 271 sewer customers in 2008-09.
- No water system violations or sewer overflows during the fiscal year.
- Monthly water bills sent by bulk mail saving the County approximately \$500 a year.

KEY OBJECTIVES

- Set up automatic draft services for customer convenience.
- Secure services to allow collection of past-due accounts, including availability fees.
- Provide water customers with safe, uninterrupted supply of potable water as efficiently and inexpensively as possible.
- Provide sewer customers with reliable sanitary sewer service with minimal interruptions and blockages as inexpensively as possible.
- Provide existing and potential customers with the highest level of customer service possible.
- Continue to investigate better ways of providing services to customers.
- Reduce construction costs for system extensions to save money.
- Maintain great working relationships with other local governments and state grant and permit agencies.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Install meters and respond to service request within 3 workdays	98%	98%	100%
Provide services without interruption	98%	98%	100%

1607130
 1607140
 1609110
 1609500

WATER & SEWER SERVICES

Enterprise Fund

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
STATE	\$ 24,000	\$ 0	\$ 0	\$ 0	0.0%
CHARGES & FEES	647,064	724,150	962,600	962,600	32.9%
MISCELLANEOUS INCOME	122,286	115,136	111,544	111,544	-3.1%
INTEREST INCOME	8,215	4,600	4,000	4,000	-13.0%
TRANSFER IN	0	2,042,197	0	0	-100.0%
FUND BALANCE	770,249	(1,401,196)	453,585	453,585	-132.4%
TOTAL	\$ 1,571,814	\$ 1,484,887	\$ 1,531,729	\$ 1,531,729	3.2%

EXPENSES:

SALARIES & BENEFITS	\$ 94,157	\$ 149,179	\$ 160,390	\$ 160,390	7.5%
SUPPLIES & OPERATIONS	400,971	825,250	928,301	928,301	12.5%
CAPITAL OUTLAY	43,349	15,382	0	0	-100.0%
TRANSFER	557,558	40,000	0	0	-100.0%
DEBT SERVICE	475,779	455,076	443,038	443,038	-2.6%
TOTAL	\$ 1,571,814	\$ 1,484,887	\$ 1,531,729	\$ 1,531,729	3.2%

EMPLOYEES:

FULL TIME	1.00	2.00	3.00	3.00	50.0%
PART TIME	0.00	0.00	0.00	0.00	0.0%
TOTAL	1.00	2.00	3.00	3.00	50.0%

SIGNIFICANT CHANGES:

The Water and Sewer Division includes operation of the water/sewer function for the county water/sewer system. The budget increased 3.2% primarily due to adding a Utility Assistant Operator in March and increased costs passed from Rocky Mount for water purchase and sewage treatment.

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

DEPARTMENT DESCRIPTION

The Stormwater Division has been relocated from the Planning and Development Department to Utilities. This division reviews development applications, subdivision plats and site plans for concurrence with current stormwater regulations and implements post construction programs.

MAJOR ACCOMPLISHMENTS

- Transferred Stormwater activities to engineering; some permit review activities shared.
- Reviewed site plans and subdivision plats for compliance with the Stormwater regulations.
- Partnered with Soil Conservation for field investigations in Illicit Discharge Program.
- Developed BMP inspection and HOA reporting programs.
- Streamlined process for tracking/issuing exemptions.

KEY OBJECTIVES

- Implement transfer of postconstruction activities to Utilities from Planning Department.
- Attend training to maintain BMP review/inspection certifications, as needed.
- Conduct meeting with HOAs/maintenance Agreement partners.
- Promote use of EnviroSpace activity in schools, youth activities.
- Continue to analyze staffing and programmatic needs.
- File EPA Phase II Storm Water Permit application, if required.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Review Exemption Requests	NA	62	48
Review Stormwater Permit Applications	NA	22	22
Stormwater Permits Approved	NA	6	6

STORMWATER

Enterprise Fund

1604911

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	0	0	0	0	0.0%
CHARGES & FEES	0	2,000	500	500	-75.0%
FUND BALANCE	0	16,035	17,185	17,185	7.2%
TOTAL	\$ 0	\$ 18,035	\$ 17,685	\$ 17,685	-1.9%

EXPENSES:

SALARIES & BENEFITS	0	5,385	5,385	5,385	0.0%
SUPPLIES & OPERATIONS	0	12,650	12,300	12,300	-2.8%
CAPITAL OUTLAY	0	0	0	0	0.0%
TOTAL	\$ 0	\$ 18,035	\$ 17,685	\$ 17,685	-1.9%

EMPLOYEES:

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

SIGNIFICANT CHANGES:

The Stormwater Department, transferred from the General Fund in 2008-09, is designed to meet the requirements of recently enacted regulations by the state and federal governments. An overall 1.9% decrease is due to reduction in operating expenditures. Specialists from Soil and Water Conservation are employed to field screen investigations along drainage out falls for illicit discharges as required by the Tar-Pam Stormwater Regulations.

DEPARTMENT DESCRIPTION

This program is responsible for enforcing the Nash County Solid Waste Ordinance and operating the Nash County Landfill. The landfill is permitted to accept construction and demolition debris, land clearing and inert debris, and yard waste as well as managing the scrap tire and white goods recycling operation. In addition recycled mobile homes are taken at no charge. This program also provides for 9 Convenience Centers throughout the county to provide rural citizens with clean, well maintained and staffed drop-off locations for household waste as well as recyclables.

MAJOR ACCOMPLISHMENTS

- Added another compactor at Convenience Center #1, Stony Hill in Middlesex.
- Getting yard waste grinded by City of Rocky Mount.
- Keeping contract with United Salvage.
- Keeping contract with Waste Industries.
- Glass, plastics, newspaper, junk mail, cans and telephone books are co-meangled. All items go into one container and are separated at Sonoco in Raleigh. More incentive to recycle.

KEY OBJECTIVES

- Update Landfill Facility Plan.
- Update Solid Waste Management Plan..
- Create a plan for Abandoned Manufactured Homes.
- Get public more involve in Keep America Beautiful cleanup programs.

PERFORMANCE MEASURES

	Actual 2006-07	Actual 2007-08	Objective 2008-09
Three year management plan	97%	97%	100%
Grind yard waste for mulch using natural breakdown process to reduce cost	3-5 years	3-5 years	3-5 years
Recycle oil at all sites	21,500 gal	19,737 gal	21,800 gal
Increase recycled waste	1,730 tons	1,490 tons	1,800 tons
White Goods	1,300 tons	1,058 tons	13,500 tons

SOLID WASTE DIVISION

Enterprise Fund

1604720

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
FEDERAL	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
STATE	222,176	190,000	188,000	188,000	-1.1%
SCRAP METAL & RECYCLED OIL	34,652	32,000	32,000	32,000	0.0%
LANDFILL TIPPING FEES	473,110	442,620	390,000	390,000	-11.9%
CONVENIENCE CENTER FEES	0	0	0	0	0.0%
RURAL HOUSEHOLD FEES	1,433,972	1,450,800	1,518,584	1,518,584	4.7%
INTEREST INCOME	565,477	400,000	195,000	195,000	-51.3%
FUND BALANCE	(350,106)	728,388	801,942	435,942	-40.1%
TOTAL	\$ 2,379,281	\$ 3,243,808	\$ 3,125,526	\$ 2,759,526	-14.9%

EXPENSES:

SALARIES & BENEFITS	\$ 595,350	\$ 625,168	\$ 624,416	\$ 624,416	-0.1%
SUPPLIES & OPERATIONS	1,683,327	1,831,952	1,986,010	1,986,010	8.4%
CAPITAL OUTLAY	51,100	40,650	34,500	34,500	-15.1%
POSTCLOSURE	49,504	746,038	480,600	114,600	-84.6%
TOTAL	\$ 2,379,281	\$ 3,243,808	\$ 3,125,526	\$ 2,759,526	-14.9%

EMPLOYEES:

FULL TIME	4.95	4.95	4.75	4.75	-4.0%
PART TIME	19.20	19.20	19.20	19.20	0.0%
TOTAL	24.15	24.15	23.95	23.95	-0.8%

SIGNIFICANT CHANGES:

The Solid Waste Disposal Division consists of solid waste disposal and convenience centers. Solid Waste Disposal includes the operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. Convenience Centers includes the operation of nine rural solid waste collection sites which handle rural household waste, yard waste, white goods and recyclable materials. Each site is manned with four part-time site attendants on rotating shifts. The Solid Waste fee is recommended to increase from \$45/ton to \$48/ton which includes the mandatory State tax of \$2/ton. The Convenience Centers collection fees will remain at their current rate of \$96 per household and \$42 per household with private hauler. The Solid Waste Division is decreasing 14.9% resulting from a reduction in the budgeted amount for closure costs for the C&D Landfill offset by an increase in operational expenses for increased costs for containers and waste disposal. The administrative position (0.2 FTE) was eliminated through retirement.



INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County and to other governmental units on a cost-reimbursement basis. Costs in the internal service funds are allocated to the benefiting funds in the form of fees and charges.

Internal Service Funds include:

- Employee Medical / Dental Insurance
- Workers Compensation

Internal Service Funds are used to account for the financing of goods and services to other County funds and departments on a cost-reimbursement basis. Nash County maintains two Internal Service Funds, the Employees Insurance Fund and the Workers Compensation Fund. All expenditures related to these funds are paid from the Internal Service Fund. Each department is charged for the cost of the program, which results in revenue for the fund.

INTERNAL SERVICE FUND**Summary**

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 4,440,493	\$ 5,301,516	\$ 5,183,700	\$ 5,183,700	-2.2%
INTEREST INCOME	164,328	40,000	35,000	35,000	-12.5%
FUND BALANCE	152,399	0	0	0	0.0%
FROM GENERAL FUND	146,444	0	0	0	0.0%
TOTAL	\$ 4,903,664	\$ 5,341,516	\$ 5,218,700	\$ 5,218,700	-2.3%
EXPENSES:					
CLAIMS COSTS	\$ 4,903,664	\$ 5,133,516	\$ 5,028,700	\$ 5,028,700	-2.0%
RESERVE	0	208,000	190,000	190,000	-8.7%
TOTAL	\$ 4,903,664	\$ 5,341,516	\$ 5,218,700	\$ 5,218,700	-2.3%

SIGNIFICANT CHANGES:

Nash County has two internal service funds separate from the primary general fund. These funds account for service charges, claims and administrative costs for both medical & dental insurance and workers compensation. There is a slight decrease of 0.7% once the Employees Insurance Fund was adjusted in June 2009. The Workers Compensation Fund is showing a reduction of nearly 10% due to better than expected experience rating.

FUND DESCRIPTION

The Employees Insurance Fund houses monies deposited monthly through payroll system from employee and employer insurance premiums. Funds are used to cover cost of insurance claims and administration expenses and to provide and promote wellness programs for county staff in an effort to hold down claims costs.

EMPLOYEES INSURANCE FUND

Fund 080

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 3,690,493	\$ 4,391,516	\$ 4,363,700	\$ 4,363,700	-0.6%
INTEREST INCOME	145,384	40,000	35,000	35,000	-12.5%
FUND BALANCE	499,764	0	0	0	0.0%
FROM GENERAL FUND	0	0	0	0	0.0%
TOTAL	\$ 4,335,641	\$ 4,431,516	\$ 4,398,700	\$ 4,398,700	-0.7%

EXPENSES:

CLAIMS & ADMINISTRATIVE COSTS	\$ 4,335,641	\$ 4,431,516	\$ 4,398,700	\$ 4,398,700	-0.7%
RESERVE	0	0	0	0	0.0%
TOTAL	\$ 4,335,641	\$ 4,431,516	\$ 4,398,700	\$ 4,398,700	-0.7%

SIGNIFICANT CHANGES:

The Employees Insurance Fund, which houses the funding for the Employees Health and Dental Insurance reflects a slight decrease since services charges are expected to cover claims and administrative costs for 2009-10 and all excess funds will be held in reserve.

FUND DESCRIPTION

The Worker's Compensation Fund is responsible for the administration of occupational injury claims to include self insurance funds allocation, claim processing, claim investigation, third party administrator overview, and administration of excess worker's compensation insurance program.

WORKERS COMPENSATION

Fund 085

	ACTUAL 2007-2008	BUDGET 2008-2009	REQUESTED 2009-2010	ADOPTED 2009-2010	CHG
REVENUES:					
INTER-FUNDS SERVICES CHARGE	\$ 750,000	\$ 910,000	\$ 820,000	\$ 820,000	-9.9%
INTEREST INCOME	18,944	0	0	0	0.0%
FUND BALANCE	(347,365)	0	0	0	0.0%
FROM GENERAL FUND	146,444	0	0	0	0.0%
TOTAL	\$ 568,023	\$ 910,000	\$ 820,000	\$ 820,000	-9.9%

EXPENSES:

CLAIMS & ADMINISTRATIVE COSTS	\$ 568,023	\$ 702,000	\$ 630,000	\$ 630,000	-10.3%
RESERVE	0	208,000	190,000	190,000	-8.7%
TOTAL	\$ 568,023	\$ 910,000	\$ 820,000	\$ 820,000	-9.9%

SIGNIFICANT CHANGES:

The Worker's Compensation Fund reflects nearly a 10% decrease due to reduced claims activity resulting in a better experience rating for the coming year.



Capital Improvement Plan

OVERVIEW

The Capital Improvement Plan (CIP) is a five-year plan for the financing of major projects that represent significant contributions to the County's overall inventory of physical assets. A capital improvement project is a major nonrecurring capital expenditure for an item costing more than \$30,000 with an expected useful life greater than one year. The CIP matches the county's major capital needs for the current year and the next four years with the financial ability to meet them. The current year of the plan includes existing multi-year projects that have been carried over from a previous year's approval and new projects that have been added and approved in concept by the Board of Commissioners. Capital projects are established by individual budget ordinance; therefore, inclusion in the forecasted plan does not initiate the project until the individual ordinance is adopted for official funding. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do not need to be reappropriated each year.

This five-year schedule is a planning tool, in which adjustments for anticipated projects can be made each year during the annual budget planning process. Each year, the CIP is updated, with the deletion of the "prior year" and the addition of a planning year, in order to maintain the full five-year period of the plan. The CIP can also be revised as needed until individual projects are formally adopted. This flexibility in the planning and implementation of capital needs make the CIP very responsive to the constantly changing conditions that exist in the County.

Nash County has many pressing needs for capital improvements. Projects included in the CIP are detailed in the following pages. The County anticipates paying for these projects by using current revenues, long term financing and grants. Various funding options have been considered to finance the larger projects including Certificates of Participation (COPS) and lease purchase agreements. Many small projects will be funded either by current revenues ("pay as you go") or lease purchase agreements.

RELATIONSHIP BETWEEN THE OPERATING BUDGET AND CAPITAL BUDGETS

The operating and capital budgets are closely linked. The operating budget must cover the cost of financing, maintaining and operating new facilities that are built under the capital budget. The operating budget, through debt service, must pay interest expense and principal payments on all debt.

The primary impact on the operating budget for projects included in this CIP will be maintenance costs for new facilities or equipment and training for new software. Additional staff would also be needed for new EMS sites.

Continuous Programs – Many capital items are continuous programs that require approximately the same funding annually. These projects are planned and budgeted within the annual operating budget and are implemented without additional staff or operating resources. These programs include the MIS countywide technology projects, recurring small capital outlay items, the current annual projects of the Schools and Community College, recurring economic development projects, and county vehicle replacement.

Public Buildings – Upgrades are needed at various County facilities including additional law enforcement and courtroom space, construction of off-site maintenance building, land and building purchase for additional Senior Center, expansion of Animal Control building, demolition of two storage buildings, as well as purchase of land for parking and economic development.

Capital Improvement Plan

Parks & Recreation and Revaluation Projects – Land for a county owned Regional Park is planned in the next few years. Nash County would like to acquire at least 80 acres around the reservoir area for future development and attraction from visitors. Additional land is also needed for economic development near the new industrial park.

Emergency Management Projects - One of several construction projects for Emergency Management is the construction of a new EMS station in Nash County. This new station is needed to more efficiently serve citizens in the overall county area. Another project is the construction of a storage facility to house special services units and equipment for the Emergency Services Department. In the event of a fire or other incident in the County Office Building where the current 911 center is located, this structure could also house a secondary communication center. A third construction project is a new EMS Station at Nash General to replace the existing mobile units that are now being utilized.

Central Nash Water/Sewer District – Water System – The Central Nash Water/Sewer District handles the funding and expending for the multi-phased construction of county water and sewer lines. There are three main projects in progress. The Castalia Water System Extension, costing \$1,298,000, involves the installation of a water transmission main from the current terminus on Highway 58 north to the Town of Castalia. Phase 3 of Water System Improvements encompasses approximately 30 miles of water mains which will connect to the City of Rocky Mount along West Mount Drive and serve 475 customers SW of Rocky Mount at a cost of \$4,369,500. Phase 4 of Water System Improvements encompasses approximately 50 miles of water mains which will connect to the current terminus of the CNWSD Phase 1 and 2 water system at Highway 97 / Interstate 95 and Macedonia Road / Highway 1001 and serve 213 customers currently served from the Town of Bailey's well system.

Capital Improvement Plan

NASH COUNTY RECOMMENDED CAPITAL IMPROVEMENT PLAN

Estimates for Fiscal Year 2009-2010 through Fiscal Year 2013-2014

PROJECTS	Funding Source	FY 09-10 Approved Budget	FY 10-11 Planning Year	FY 11-12 Planning Year	FY 12-13 Planning Year	FY 13-14 Planning Year
Public Buildings						
Land / Future Parking	C	1,500,000	0	0	0	0
Demolish ACME building	C	80,000	0	0	0	0
Demolish storage bldg-Boddie St.	C	20,000	0	0	0	0
Build off-site Maintenance Bldg	C	500,000	0	0	0	0
Purchase land & build Sr. Ctr	C	0	1,000,000	0	0	0
Construct add'l Law Enforcement & Court Room Space	TBD	0	10,000,000	0	0	0
Courthouse Facility						
Replace Boilers at Courthouse	C, COP	350,000	0	0	0	0
Emergency Management						
Storage Facility						
& Alternative 911 Center	O	120,000	0	0	0	0
EMS Station at Nash General	O	1,300,000	0	0	0	0
New Nashville EMS Station	O	230,000	0	0	0	0
Vehicle Replacements	C	580,000	480,000	480,000	500,000	525,000
Animal Control – Building Expansion	C	110,000	0	0	0	0
Economic Dev. – Land Acquisition	COP	500,000	0	0	0	0
Parks & Recreation – Land Acquisition	COP	0	0	0	0	2,000,000
Central Nash Water/Sewer District						
Castalia Water Sys Extension	C, G, O	81,560	1,216,440	0	0	0
Phase 3 – Water System Improvements	COP, O, G	2,808,670	1,337,330	0	0	0
Phase 4 – Water System Improvements	COP, O, G	0	190,000	2,640,000	3,430,000	0
Nash Rocky Mount Schools	COP, G	0	34,000,000	0	0	0
ANNUAL TOTALS		8,180,230	48,223,770	3,120,000	3,930,000	2,525,000

C = Current Funding COP = Certificate of Participation
G = Grant Funding O = Other Funding Source TBD = To Be Determined

Capital Improvement Plan

Project Title:

Future Parking

Requesting Department / Organization:

County Manager

Project Description:

Future parking needs will facilitate the need to purchase additional land around existing county buildings to add approximately 450 parking spaces for county facilities plus 275 satellite parks. Existing structures on any land purchased will need to be demolished and prepared for paving.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Land Purchase	1,500,000					1,500,000
Building Demolition						
Total Expenditures	1,500,000					1,500,000
Funding Sources						
General Fund	1,500,000					1,500,000
Total Funding Sources	1,500,000					1,500,000
Estimated Impact on	None					None
Annual Operating Budget						

Capital Improvement Plan

Project Title:

Demolish ACME Building

Requesting Department / Organization:

County Manager

Project Description:

Demolish the old ACME Cleaners building located on land purchased by Nash County.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Building Demolition	80,000					80,000
Total Expenditures	80,000					80,000
Funding Sources						
General Fund	80,000					80,000
Total Funding Sources	80,000					80,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

Demolish Boddie Street Storage Building

Requesting Department / Organization:

County Manager

Project Description:

Demolish the Boddie Street storage building located on land purchased by Nash County.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Building Demolition	20,000					20,000
Total Expenditures	20,000					20,000
Funding Sources						
General Fund	20,000					20,000
Total Funding Sources	20,000					20,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

Off-Site Maintenance Building

Requesting Department / Organization:

County Manager

Project Description:

Build a new off-site Maintenance Building and demolish the current maintenance building for parking.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Construction	500,000					500,000
Total Expenditures	500,000					500,000
Funding Sources						
General Fund	500,000					500,000
Total Funding Sources	500,000					500,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

Land Purchase and New Senior Center Facility

Requesting Department / Organization:

County Manager

Project Description:

Purchase additional land and build addition to Senior Center of up to 7,500 sq. ft. With the Senior Center programs steadily growing, the five year plan calls for additional space to accommodate the needs of an aging population.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Construction		1,000,000				1,000,000
Total Expenditures		1,000,000				1,000,000
Funding Sources						
General Fund		1,000,000				1,000,000
Total Funding Sources		1,000,000				1,000,000
Estimated Impact on Annual Operating Budget		None				None

Capital Improvement Plan

Project Title:

Law Enforcement Center/Court Rooms

Requesting Department / Organization:

County Manager

Project Description:

Current facilities for the Sheriff's department are inadequate to meet the departments growing needs and are not fully handicap accessible. The department has outgrown the current structure and sees no area for expansion. Due to the direct connections with the courthouse and jail, the plan is to obtain temporary office space for the Sheriff's department, demolish current facility and construct new building on same property. The court system can then add additional court room and office space in the courthouse.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Planning & Design						
Construction		10,000,000				10,000,000
Total Expenditures		10,000,000				10,000,000
Funding Sources						
TBD		10,000,000				10,000,000
Total Funding Sources		10,000,000				10,000,000
Estimated Impact on Annual Operating Budget		None				None

Capital Improvement Plan

Project Title:

Courthouse Boiler Replacement

Requesting Department / Organization:

County Manager

Project Description:

Current boilers were installed in 1972 and are oil filled with a 10,000 tank located in front yard. With new HVAC system in Courthouse we are having control problems with strainers stopping up and causing control malfunctions. Engineers say problem is likely coming from boilers.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Equipment	350,000					350,000
Total Expenditures	350,000					350,000
Funding Sources						
General Fund	350,000					350,000
Total Funding Sources	350,000					350,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

Storage Facility & Alternate 911 Center

Requesting Department / Organization:

Emergency Management

Project Description:

Construct a facility to house special services units and equipment for the Emergency Services Department. This department has several special services units including a fire investigation equipment trailer, fire safety house, mobile command unit, special hazards unit and bike team equipment trailer. The department will also continue to receive equipment for terrorism response that will require storage areas. These units are currently stored outside or in borrowed storage areas. The construction of a storage facility would not only keep the equipment in a more ready state but also extend its useable life. This facility could be constructed on current county property near the main radio tower.

The structure could also house a secondary communication center. The current 911 center is located in the County Office Building. In the event of a fire or other incident, it may become necessary to temporarily relocate to another location therefore avoiding any disruption in 911 services to the county. The building could be equipped with a minimal investment in radio equipment from county funds and telephone equipment could be purchased with funds collected from wireline and wireless 911 surcharges.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Construction	120,000					120,000
Total Expenditures	120,000					120,000
Funding Sources						
E-911 Fund	120,000					120,000
Total Funding Sources	120,000					120,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

EMS Station at Nash General Hospital

Requesting Department / Organization:

Emergency Management

Project Description:

Build an EMS station at Nash General Hospital for ambulances and personnel to better serve citizens in the Rocky Mount area. This building will house personnel, ambulance, and supplies and will serve as a hub for the units and other stations in the Rocky Mount area such as for a central training point for the personnel, housing the Critical Care Transport unit, along with additional crews for the Rocky Mount area as call volume increases.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Construction	1,300,000					1,300,000
Total Expenditures	1,300,000					1,300,000
Funding Sources						
Other Funding Source	1,300,000					1,300,000
Total Funding Sources	1,300,000					1,300,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

New Nashville EMS Station and Additional EMS crew in Spring Hope area

Requesting Department / Organization:

Emergency Management

Project Description:

Add an EMS station in the Spring Hope area would require moving the EMS crew that is based out of Momeyer to a location in the Nashville area. This would require building a residential type station in the Nashville area for the EMS crew. Response time in the western part of the county would decrease by adding the crew in Spring Hope. The Nashville area crew would decrease the response time in the Nashville and surrounding areas.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Construction	230,000					230,000
Total Expenditures	230,000					230,000
Funding Sources						
Other Funding Source	230,000					230,000
Total Funding Sources	230,000					230,000
Estimated Impact on Annual Operating Budget	330,000	342,000	355,000	371,000	385,000	1,783,000

Capital Improvement Plan

Project Title:

Vehicle Replacements

Requesting Department / Organization:

Emergency Management

Project Description:

Well maintained vehicles are necessary for public safety personnel to ensure the quality of service given to the citizens remains at a high level of performance. Additional and replacement vehicles are a constant necessity. Vehicles for staff of Fire Services, EM Director, quick response vehicles and ambulances are budgeted throughout this five year plan.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Vehicles	580,000	480,000	480,000	500,000	525,000	2,565,000
Total Expenditures	580,000	480,000	480,000	500,000	525,000	2,565,000
Funding Sources						
General Fund	580,000	480,000	480,000	500,000	525,000	2,565,000
Total Funding Sources	580,000	480,000	480,000	500,000	525,000	2,565,000
Estimated Impact on Annual Operating Budget	None	None	None	None	None	None

Capital Improvement Plan

Project Title:

Animal Control Shelter Expansion/Renovation

Requesting Department / Organization:

Animal Control

Project Description:

Approximately 1,000 more animals are being impounded per year than when the present shelter was originally built. Additional kennels would alleviate overcrowding and allow animals to be kept for longer periods of time thereby increasing the adoption rate resulting in fewer animals being euthanized. The expansion plan calls for a small waiting area for the public and additional offices for staff. The existing fenced area needs to be expanded to allow more space for trucks to unload and for animals to be brought in rather than through the office area.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Renovations	105,000					105,000
Equipment	5,000					5,000
Total Expenditures	110,000					110,000
Funding Sources						
General Fund	110,000					110,000
Total Funding Sources	110,000					110,000
Estimated Impact on Annual Operating Budget	5,000	6,000	6,000	7,000	7,000	31,000

Capital Improvement Plan

Project Title:

Economic Development – Land Acquisition

Requesting Department / Organization:

County Manager

Project Description:

To further enhance the local economy and increase the tax base, funding for land purchases to promote economic development is planned.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Land Acquisition	500,000					500,000
Total Expenditures	500,000					500,000
Funding Sources						
COPS	500,000					500,000
Total Funding Sources	500,000					500,000
Estimated Impact on Annual Operating Budget	None					None

Capital Improvement Plan

Project Title:

Regional Park - Land Acquisition

Requesting Department / Organization:

Parks and Recreation

Project Description:

Nash County currently does not have open space recreation designated for public use. With the land around the reservoir being developed at an alarming rate, it is imperative that Nash County acquire at least 80 acres of land for a regional park. According to the Master Plan, this would be the first and final county owned park. The focus of this park will be outdoor passive recreation with the possibility of outdoor adventure programming included in future projects. The land that adjoins the City of Rocky Mount's land on the Reservoir with a boat landing already in use would be the ideal land to purchase for future development and attraction from visitors.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Land Acquisition					2,000,000	2,000,000
Total Expenditures					2,000,000	2,000,000
Funding Sources						
COPS					2,000,000	2,000,000
Total Funding Sources					2,000,000	2,000,000
Estimated Impact on Annual Operating Budget					None	None

Capital Improvement Plan

Project Title:

Castalia Water System Extension

Requesting Department / Organization:

Utilities Department

Project Description:

The project involves installation of a water transmission main from the current terminus of the Nash County water system on Hwy 58 (near Universal Leaf 5 miles north of Nashville) north to the Town of Castalia, thereby providing a reliable source of potable water for up to 133 rural residents and 160 current water customers in Castalia. Residential wells in Nash County have a record of poor water quality and non-compliance with Safe Drinking Water Standards and the project could eliminate up to 133 of these private wells. In addition, Castalia is dependent on groundwater as its source of supply; the 3 wells have a capacity of from 5 to 15 gpm, which is quite low for a municipal supply. The confirmed threat of drought conditions place the Town's well supply at risk. The Water System Interconnection Project will greatly mitigate, if not eliminate, that risk. Additional secondary roads in the surrounding area may also be served if it is determined that need and interest exist. However, at this point these roads are not included in this CIP until which roads to be served are determined.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Construction		975,100				975,100
Engineering, Construction Admin. & Inspection	56,560	87,640				144,200
Legal & Administrative	10,000	10,400				20,400
Easement / Property Acquisition.	5,000	15,000				20,000
Grant Administration	10,000	55,000				65,000
Contingency		73,300				73,300
Total Expenditures	81,560	1,216,440				1,298,000
Funding Sources						
Utilities Fund	28,000					28,000
Town of Castalia	20,000					20,000
CDBG Grant	33,560	716,440				750,000
Rural Center Grant		500,000				500,000
Total Funding Sources	81,560	1,216,440				1,298,000
Estimated Impact on Annual Operating Budget	None	None				None

Capital Improvement Plan

Project Title:

CNWSD – Phase 3 Water System Improvements

Requesting Department / Organization:

Utilities Department

Project Description:

The project encompasses approximately 30 miles of 2-inch through 16-inch water mains, a booster pump station, services, hydrants and other related appurtenances. The projected cost is \$4,369,500 which includes \$223,500 from FY 2008-09. This project will connect to the City of Rocky Mount along West Mount Drive and serve 475 customers in the geographic area SE of Nashville, N of the reservoir, and SW of Rocky Mount.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Construction	2,500,000	1,184,830				3,684,830
Engineering, Construction Admin. & Inspection	187,968					187,968
Legal & Administrative	12,500					12,500
Easement Surveys, Mapping, Land Acquis.	20,000					20,000
Interest during Construction	88,202					88,202
Contingency		152,500				152,500
Total Expenditures	2,808,670	1,337,330				4,146,000
Funding Sources						
USDA Loan (Secured)	2,558,670	87,330				2,646,000
USDA Grant		1,000,000				1,000,000
Rural Center Suppl. Grant (Unsecured)	250,000	250,000				500,000
County Tap Fees						
Total Funding Sources	2,808,670	1,337,330				4,146,000
Estimated Impact on Annual Operating Budget	None	None				None

Capital Improvement Plan

Project Title:

CNWSD – Phase 4 Water System Improvements

Requesting Department / Organization:

Utilities Department

Project Description:

The project encompasses approximately 50 miles of 2-inch through 12-inch water mains, an elevated storage tank, a booster pump station, services, hydrants and other related appurtenances. The projected cost is \$6,290,000 which includes \$30,000 preliminary engineering from FY 2008-09. This project will connect to the current terminus of the CNWSD Phase 1 and 2 water system at Hwy 97 / I-95 and Macedonia Road / Hwy 1001, thereby, providing a reliable source of potable water for currently 380 rural residents including Southern Nash Middle School and Southern Nash High School. Residential wells in Nash County have a record of poor water quality and non-compliance with Safe Drinking Water Standards. The High School has a history of copper exceedences and most of the Phase 4 area have high arsenic, iron, manganese, and to a lesser extent, coliform, nitrates, and zinc. This project will also serve 213 customers who are currently served with finished water from the Town of Bailey's well system, thereby; this project would improve their water quality as well.

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	TOTAL
Project Expenditures						
Construction			2,200,000	2,899,631		5,099,631
Engineering, Construction Admin. & Inspection		140,000	315,000	175,919		630,919
Legal & Administrative		20,000	20,000	10,000		50,000
Easement Surveys, Mapping, Land Acquis.		30,000	35,000			65,000
Interest during Construct.			70,000	74,450		144,450
Contingency				270,000		270,000
Total Expenditures		190,000	2,640,000	3,430,000		6,260,000
Funding Sources						
USDA Loan (Secured)		190,000	2,640,000	1,930,000		4,760,000
USDA Grant				1,000,000		1,000,000
Rural Center Suppl. Grant (Unsecured)				500,000		500,000
County Tap Fees						
Other						
Total Funding Sources		190,000	2,640,000	3,430,000		6,260,000
Estimated Impact on Annual Operating Budget		None	None	None		None

Capital Improvement Plan

Project Title:

New School Construction Projects

Requesting Department / Organization:

Nash Rocky Mount Schools

Project Description:

The school system's immediate capital needs include construction of a new high school in Rocky Mount, renovations to Middlesex Elementary School and building a field house at Southern Nash High School. The costs of these projects are partially offset by accumulated ADM and Lottery Funds at the state and a \$3.5 million Edgecombe County bond.

	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>TOTAL</u>
Project Expenditures						
Construction		34,000,000				34,000,000
Total Expenditures		34,000,000				34,000,000
Funding Sources						
To Be Determined		34,000,000				34,000,000
Total Funding Sources		34,000,000				34,000,000
Estimated Impact on Annual Operating Budget		None				None



GLOSSARY

Account Number – the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a six digit sub-account number.

Ad Valorem Taxes – commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allocate – to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget – a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation – the amount of money earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation – the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment – the process of determining value of real and personal property for taxation purposes.

Asset – a resource owned or held by a government which has monetary value.

Authority – a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body, but may otherwise function independently.

Authorized Bonds – bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions – employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget – a budget in which the estimated revenues equal the estimated expenditures.

Bond – a written promise to pay a specific amount of money, plus interest, within a specific (usually long-term) time period.

Bond Refinancing – the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget – financial plan containing projected expenditures and financial resources during a fiscal year.

Budget Document – a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases – preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message – the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget items, and the County's present and expected financial condition.

GLOSSARY

Budget Ordinance – an ordinance enacted for the purpose of establishing an annual budget and establishing a tax rate.

Capital Budget – a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program (CIP) – a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay – expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project – major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund – a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation – debt secured by capital project/ issued without voter authorization.

Contingency – an appropriation to cover unanticipated events that may occur during the fiscal year. Transfers for this account must be approved by the Board of Commissioners.

Continuation – budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) – an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation – reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest earnings.

Debt Service – payment of interest and repayment of principal to holders of a government's debt instruments (bonds and loans).

Deficit – the excess of expenditures or expenses over revenues during an accounting period.

Department – a basic organizational unit of the County which is functionally unique in its delivery of services with possibly one or more divisions.

Depreciation – the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

GLOSSARY

Disbursement – expenditure of monies from an account.

Distinguished Budget Presentation Awards Program – a voluntary, annual awards program administered by the Government Finance Offices Association to encourage governments to prepare effective budget documents.

Enhanced 911 (E911) – allows the citizens the ability to dial 911 in the event of an emergency. The system provides the callers name, address, phone number and emergency responder information that is automatically displayed on a computer screen in the Emergency Communication Center.

Encumbrances – a financial commitment for services, contracts, or goods which have not, as yet, been delivered or performed.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services and whose operation resembles a business (e.g., Utility Fund).

Expenditures – the payment of cash for the purpose of acquiring an asset, service, or settling a loss.

Expense – charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

FY – Fiscal Year. A 12-month accounting period. Nash County's fiscal year is July 1 – June 30.

Fiscal Year – a 12-month period (July 1 – June 30 for Nash County) to which the annual operating budget applies, and at the end of which an assessment is made of the county's financial condition and the performance of its operations.

Fixed Asset – assets of long-term character than are intended to continue to be held or used, such as land, building, machinery, furniture, and other equipment.

Forecast – an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) – the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund – an accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or to attain certain objectives in accordance with set laws or regulations.

Fund Balance – cash and investments that are left over at the end of the fiscal year and may be appropriated to finance expenditures in the next fiscal year.

General Fund – a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

GLOSSARY

General Obligation Bonds – bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal – a statement of broad direction, purpose or intent based on the needs of the community.

Government Finance Officers Association (GFOA) – National organization overseeing local government finance.

Governmental Funds – the funds through which most governmental functions typically are financed.

Grants – contributions or gifts of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Nash County's infrastructure is the water and sewer systems.

Interest & Penalties Receivable on Taxes – uncollected interest/penalties on property taxes.

Interfund Accounts – accounts that reflect transfers between funds.

Intergovernmental Revenues – revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund – a fund used to account for the financing of goods or services provided by one department to other departments on a reimbursement basis.

Lease-Purchase Agreement – a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Legal Debt Margin – Excess of the amount of debt legally authorized over the amount of debt outstanding.

Levy – taxes, service charges and assessments imposed to support government activities.

Line Items – units of budgeted expense set up within each division used to classify expenditures by item or category and established the permissible level of expenditure for that item.

Local Government Commission (LGC) – overseeing organization for local government finances within the North Carolina State Treasurer.

Long-term Debt – debt with a maturity of more than one year after the date of issuance.

MIS – Management Information Services. The department of County government in charge of technology support systems such as computers, applications, and telephone.

GLOSSARY

Modified Accrual – the accounting basis used by the County. Under this basis, expenditures are recognized when encumbered and revenues are recognized when they are collected.

Municipal Bond – a bond issued by a state or local government.

Nonoperating Revenues – revenues that are generated from other sources (e.g., interest) and that are not directly related to service activities.

Objective – something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

Operating Budget – a plan of financial operation which encompasses an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenues).

Ordinance – a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Measure – data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services – expenditures for salaries, wages, and fringe benefits of a government's employees.

Productivity – maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program – a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes – budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds – funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Referendum – presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve – an account designated for a portion of the fund balance to be used for a specific purpose.

Resources – total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue – income received by the County from various sources used to finance its operations.

Revenue Bonds – when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one

GLOSSARY

specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates – formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Shared Revenues – revenues levied and collected by one government and shared with another on a predetermined basis.

Service Area – a title for the grouping of departments according to common areas of service.

Special Assessment – a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Special Revenue Funds – to account for specific sources of revenue such as seized drug monies or telephone surcharges that are legally restricted for expenditures or specific purposes.

Sub-Account – a level of budgeting which identifies a specific line of work performed in carrying out a budgeted activity.

Tax Base – the total assessed valuation of real property within the County.

Tax Levy – the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate – the amount of tax levied per \$100 assessed valuation.

Taxes – compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

Transfers In/Out – amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Funds – to account for cash set aside in a trustee capacity such as donations for certain programs.

Two-Thirds Bond – general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

Unencumbered Balance – the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

Unreserved Fund Balance – the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.

ACRONYMS

ACHC	Accreditation Commission of Health Care, Inc.
BCCCP	Breast and Cervical Cancer Control Program
BMP	Best Management Practices
CAFR	Certificate of Achievement for Excellence in Financial Reporting
CAP	Community Alternatives Program
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CNWSO	Central Nash Water Sewer District
COLA	Cost of Living Adjustment
COPS	Certificates of Participation
CPS	Child Protective Services
CSC	Child Service Coordination
CY	Current Year
DSS	Department of Social Services
E911	Enhanced 911
EDTAP	Elderly and Disabled Transportation Assistance Program
EEP	Ecosystem Enhancement Program
EMS	Emergency Medical Services
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GTP	Global Transpark Development Commission
HCCBG	Home Care Community Block Grant
IDDE	Illicit Discharge and Detection Elimination Program
ISF	Internal Service Fund
JCPC	Juvenile Crime Prevention Council
LGBFCA	Local Government Budget and Fiscal Control Act
LGC	Local Government Commission
MIS	Management Information Services

ACRONYMS

MOE	Maintenance of Effort
NCC	Nash Community College
NCDOT	North Carolina Department of Transportation
NCGS	North Carolina General Statutes
NCWC	North Carolina Wesleyan College
NETS	Nash-Edgecombe Transportation Service
NHCS	Nash Health Care Systems
NRMS	Nash Rocky Mount Schools
PAFR	Popular Annual Financial Reporting
PHN	Public Health Nurse
RGP	Rural General Public Program
ROAP	Rural Operating Assistance Program
RTPO	Rural Transportation Planning Organization
SRO	School Resource Officers
TATU	Teens Against Tobacco Use
WIC	Women, Infant and Child

MISCELLANEOUS STATISTICS

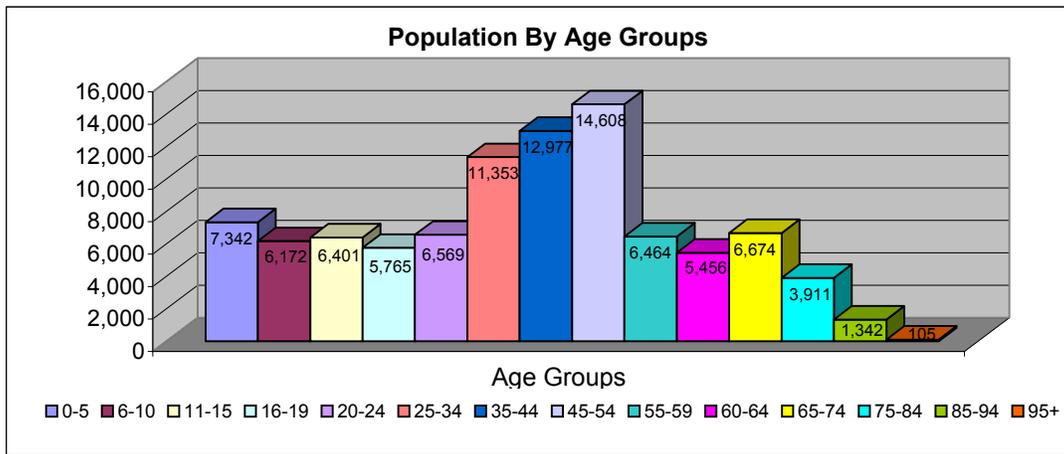
NASH COUNTY

Government

Date of Establishment	1777
Form of Government	Commission-Manager
County Seat	Nashville
Number of County Employees:	
Permanent Full-time	609
Part-time	78

Area Statistics

Population	95,163
Median Household Income	\$45,482
Area in Square Miles	542
Miles of Roads	1,067
Permits Issued (building, electrical, mechanical, plumbing, etc.)	2,899



Taxes

NC Retail Sales Tax	0.0575
Nash County Local Sales Tax	0.0200
Nash County Property Tax Rate Per \$100 Value	0.67

Climate

Average Summer Temperature	82.3°
Average Winter Temperature	42.6°
Average Annual Temperature	61.9°

Fire Protection & Rescue Services

Volunteer Fire Stations	16
Volunteer Firemen	634
Volunteer Rescue Squads	4
Volunteer Rescue Squad Attendants	150

Law Enforcement (Sheriff & Detention)

Number of Stations	1
Number of Detention Centers	1
Number of Personnel and Officers - Sheriff	72
Number of Personnel and Officers - Detention	55

MISCELLANEOUS STATISTICS

Education

Public Education: (2)	
Schools	28
Teachers	1,160
Students	17,825
Community College: (3)	
Number of Faculty - Full-time (includes Curriculum & Cont. Education)	90
Number of Faculty - Part-time (Curriculum)	63
Number of Faculty - Part-time (Continuing Education)	112
Number of Students - Unduplicated Curriculum	3,674
Number of Students - Continuing Education	11,000

Medical

Number of Hospitals	1
Number of Patient Beds	353

Sources of Information

Departments of Nash County Government
Nash-Roky Mount Board of Education
Nash Community College
Nash General Hospital