County of Franklin

North Carolina

Office of County Manager
113 Market Street
Louisburg, NC 27549
Telephone: (919) 496-5994
Fax: (919) 496-2683

May 28, 2008

Franklin County Board of Commissioners
113 Market Street
Louisburg, North Carolina 27549

Dear Commissioners,

In accordance with N.C. General Statute 159-9, the County Manager serves as the Budget Officer for the County. It is my duty and privilege to recommend a county budget to the Board of Commissioners for fiscal year 2008-2009. While we have experienced many challenges during the fiscal year, we have also experienced opportunities. With a "no tax increase" directive, it was imperative that administration work closely with our departments to identify every possible avenue for reducing costs as well as identifying greater efficiencies. Throughout the budgetary process, staff have played a significant role in the above. Staff input has been taken into consideration at every level. During our planning, we focused not only on the upcoming fiscal year, but the following year. This "two year out" approach necessitated deliberate and strategic conversation and planning. Going forward, it is crucial that we continue this dialogue with a goal of drafting a Five Year Plan to develop a strategy and cost effective means of delivery of services to our citizens.

As in 2007-2008, the following remain priorities in the proposed budget:

- Exemplary school performance and outstanding facilities
- Proactive and responsive public safety systems
- Local job creation through commercial/retail/industrial tax base growth
- Sustainable levels of health and human services

The proposed budget for FY 2008-2009 provides funding for programs previously supported by the Board with a few exceptions. The Board will be asked during the work sessions to make final decisions with regard to several initiatives that were previously supported when introduced. A listing of such projects is outlined in this message.

The 2008-2009 budget proposal provides for nominal increases (mostly due to increases in operational expenses i.e. fuel expense; our vehicle supplies line item increased by forty-three percent as fuel costs have escalated). However, the budget is very limited in new public policy initiatives or programs. A decrease (from last year) of $1.2 million in county dollars is proposed.

Franklin County, like our sister counties in North Carolina, continues to respond to a downturn in the economy. As we've worked collaboratively to plan for the upcoming fiscal year, department heads have looked closely at service utilization, staffing patterns, service provision and alternatives. If a department could not justify staff based on analysis of service utilization over a reasonable period, the decision has been made to recommend reduction of staff. We'll continue this process moving forward and through attrition will likely eliminate additional positions.

This budget does not recommend a tax increase for the upcoming fiscal year. The recommended tax for fiscal year 2008-2009 remains level at 82.25 cents per $100 of valuation. It is important to note that the County has realized the full financial impact of the debt service payments for the $30 million 2004 bond and $17.2 million in Certificates of Participation. Although a five cent tax increase was recommended last year (directly related to the debt service for the 2004 bond), the decision was made to increase taxes by 3.25 cents per $100 of valuation. In light of the fact that total debt service has increased from $7.3 million to $8.9 million in the proposed budget, administration was significantly challenged to present a no tax increase proposal for 2008-2009. The end result is truly a "hold the line" budget proposal with no room for emergencies or contingencies. It is also a budget that represents significant cuts overall. A major concern in preparing a no tax increase budget this year is that our Board should be aware that with additional debt service anticipated in the 2010 fiscal year, the decision will have to be made to drastically reduce services or significantly raise taxes or some combination thereof for the 2010 fiscal year.

Debt service payments for the $53 million 2008 school bond is not included in the 2008-2009 budget, as it is our plan to incur debt late in the upcoming fiscal year. It is anticipated that debt for the 2008 bond will be issued in or around May, 2009.

The total recommended budget for all funds in fiscal year 2008-2009 is $79.26 million. The breakdown is as follows:

- General Fund: $66,212,998
- Public Utility Fund: $7,201,470
- Fire Protection Fund: $2,155,496
- Emergency 911 Communications Fund: $725,870
- Drug Enforcement Fund: $65,000
- Capital Reserve Fund: $2,900,000

General Fund and Public Utilities requests totaled $81,603,066. General Fund requests were reduced by $7.843 million. Public Utilities' requested budget was reduced by $345,550. A total reduction of $8.2 million is submitted.

Fiscal Climate

Franklin County continues to maintain its high growth, high net in-migration status. Currently, our county is the eighth fastest growing county in North Carolina. Franklin County experienced a seventeen percent increase in population during the period April, 2000 – July, 2006. Estimates indicate we will experience approximately twenty-one percent increase in population between 2010 – 2020. While we have grown exponentially, our Board has developed goals for both commercial/retail/industrial growth and residential growth. The goal established for commercial/retail/industrial growth is twenty-five percent and seventy-five percent for residential growth. Currently, we're at a seventy-nine percent rate of growth for residential.

Conversely, Franklin County has experienced a slow-down in permits issued for new single-family dwellings during the first nine months of this fiscal year. According to Planning officials, the total number of new single-family permits is down thirty-eight percent for the first nine months of the current fiscal year compared to the same period last fiscal year. Commercial/industrial permits and manufactured home permits are almost identical during the same period for FY 07 and FY 08. Residential renovation permits are up thirty-one percent.

The County's unemployment rate as of April, 2008 was at 5.3 percent. A year earlier (April, 2007), the rate was at 4 percent. However, according to local Employment Security representatives, unemployment claims have leveled and local job listings remain strong.

Fiscal information:

The tax administrator has established a fiscal year 2008-2009 assessed tax base at $3.835 billion. This assessment is 5.1 percent greater than the current fiscal year budget ordinance.

Budgeted Sales tax collections for FY 2008-2009 are down $1.924 million from the amount budgeted for the current fiscal year due to no growth in retail sales and the partial loss of Article 44 (as a result of Medicaid relief). The Finance Director has conservatively forecasted "no growth" in sales tax revenues for 2008-2009. This budget forecasts sales tax collections at $7,118,950 compared to $9,042,923 budgeted last fiscal year.

The recommended budget appropriates $3,015,847 from undesignated fund balance. Fund balance available for appropriation will be reduced to approximately 15.8 percent. It is strongly recommended that the Board consider Fund Balance and Debt Management Policies during the budgetary process. A draft of each is provided for your consideration.

Budget highlights:

Personnel:
Total new positions requested: thirty-nine at a cost of $1.68 million (thirty-eight full-time, one part-time that represents a full-time equivalent)

Total new positions recommended: one - a centralized Medical Supply Clerk (also endorsed by EMSAC) at a total cost of $36,318

Positions eliminated:

Social Services: Social Worker II (Reduction in force)
Health: Environmental Health Specialist Trainee (Reduction in force)
Processing Assistant III (vacant)
Patient Relations Representative (vacant)
Public Health Educator I (vacant)

The following positions have been frozen with $-0- funding for the upcoming fiscal year. The positions are not being abolished as workloads could change. In the event this occurs, the manager or department head would request the necessary funding to fill the position (only if critically needed).

Planning: Administrative Support Specialist I
Building Inspector

Health: Medical Laboratory Assistant II
Public Health Nurse I
Accounting Technician II
Physician Extender II

Parks & Recreation: Parks Services Tech

In addition to freezing positions, it was determined that a Customer Service Representative II position assigned to the Tax Assessor's office will be a shared position with other departments as needed.

A cost of living adjustment is recommended for staff at three percent. The proposed budget continues the Employee Assistance Program at the current level of service. Additional in-house training will be provided to staff in the proposed budget (travel and training budgets were reduced; however, more emphasis is being placed on internal training). In the upcoming fiscal year, both internal staff and local resources available through the community college will be utilized to the extent possible as opposed to training which involves travel.

Capital Requests:

Total capital outlay requested: $2,708,127 (excludes vehicles; includes capital for schools)
Total capital outlay recommended $1,671,031 (excludes vehicles; includes capital for schools)
Vehicle requests: $729,790
Vehicles recommended $174,500 (all recommended vehicles are for sheriff, jail)

Operational Changes:

- Close Solid Waste convenience sites on Tuesdays and Thursdays resulting in $136,730 cost savings
- Maintain the Availability Fee at $45 per household for Solid Waste (note: when this fee was first instituted the plan was to increase the fee each year to eventually cover all costs)
- Explore utilization of community service workers or honor grade inmates to assist in cleaning Animal Control facility

County Priorities:

Education

The proposed budget for 2008-2009 recommends an appropriation of $19,571,331 for education representing an increase of $1.46 million.

Public Safety

This budget recommends a public safety budget of $19,408,327. Public safety funding accounts for twenty-five percent of the total budget. Funding for volunteer fire department is recommended at $2,155,496. While no tax increase is recommended in the fire districts, each district receives funding at or above the approved level for fiscal year 2007-2008. Administration recommends that EMSAC (Emergency Medical Services Committee as defined by the franchise) review the current incentive plan and to propose a revised plan.

Health and Human Services

This budget recommends a Health and Human Services budget of $18.6 million. Medicaid cos to the County is projected to be $1.9 million less (as part of the Medicaid Swap legislation). Overall, funding recommended is $1.06 million less than 2007-2008. Staff are requested to continue to explore the most cost effective means of service delivery of services.

Public Utilities

This budget proposes the following rates for water and sewer respectively:

Water		
Base	$25.00	2000 gallons minimum
Consumption	$ 7.00	per 1000 gallons (after base)
HV/MU/Muni	$ 5.50	per 1000 gallons
MU fee	$10.00	per connection (plus $5.50 per 1000 gallons)

Sewer		
Base	$30.00	2000 gallons minimum
MU	$22.50	first 2000 gallons
Consumption	$7.00	per 1000 gallons (after base)
Muni	$5.80	per 1000 gallons

Additional Manager recommendations for 2008-2009:

- Identify core services in each department; discuss level of county participation above required levels; identify opportunities for reducing county costs/participation while balancing meeting public demand and legislative mandates
- Continue to carefully analyze workloads, staffing patterns, anticipated changes, etc. Make necessary adjustments
- Through attrition, freeze any position that is not essential
- Promote job sharing where feasible
- Explore Employee Incentive Program in an effort to promote county-wide cost savings
- Study utilization of Solid Waste services; identify additional efficiencies, cost-saving opportunities
- Conduct further staffing study within Tax Collections regarding cost/benefit of the "lock box" system
- Evaluate cost effectiveness of current practice of outsourcing EMS billing; make recommendations
- Draft a Five Year Plan for Capital Projects
- Consider outsourcing where practical and cost-effective
- Promote wellness programming for employees; identify cost saving opportunities relative to health care
- Evaluate the cost effectiveness of outsourcing Food Service at the Jail (RFP)
- Seek grant funding for staff associated with Care & Share program at DSS
- Temporarily suspend incentive payments to volunteer rescue squads until EMSAC reviews and establishes a new Incentive Plan (per Emergency Services Director, incentive plan has not been revised in approximately ten years.)

- Conduct further study and analysis of overtime pay, compensatory time for Sheriff's Dept. (proposed budget only recommends $50,000 for emergencies)
- Request Human Resources and/or Finance to conduct studies in the upcoming year to be utilized as "tools" for planning purposes (ex: study number of employees eligible for retirement within the next three to five years and to consider succession planning; further evaluate employee benefits and conduct employee benefit analysis, provide options)
- Make monthly reports and agenda package available on County's web page
- Conduct Sewer rate study, make recommendations
- Consider fuel efficient models when purchasing additional vehicles
- Promote County's Green Initiative Committee; implement recommendations where cost effective
- Promote conservation and recycling

Following is a list of projects of which the Board has endorsed in some manner or has taken formal action. Staff are prepared to discuss the current status and respectfully requests your guidance in moving forward.

Funded Projects:

Hunter Place	$1.95 million (debt service budgeted for six months)
Novo	$650,000 (debt service budgeted for six months)
Franklinton Sewer	$727,000 (total budgeted)
Walmart project	$350,000 (debt service budgeted for six months)
Hillridge Farms	$500,000 (debt service budgeted for six months)
Ray's Creek	$2.5 million (although 100% budgeted, contract hasn't been let)

Unfunded Projects:

It is critical to note that following projects (if approved for implementation in the upcoming fiscal year) will require a tax increase in fiscal year 2008-2009 or the following fiscal year pending the Board's decision.

E 911 Communications Upgrade	$4 million ($-0- budgeted)
Parks- Pilot, Epsom	$2.8 million ($-0- budgeted)
County Administration Building	$500,000 annually estimated ($-0- budgeted)
Tarboro Road Water Tank	$1.2 million ($-0- budgeted)
2008 School bond debt	$-0- budgeted (estimated issuing debt May, 2009)
CMAQ	$57,000 ($-0- budgeted)

(Congestion Management/Air Quality Grant – purpose to extend the existing bicycle/pedestrian trail that terminates at VGCC to near Carolina Skysports complex along NC 56, using NC Rail right-of-way)

Summary

The fiscal year 2008-2009 budget proposal does not recommend a tax increase. An ad valorem tax rate of 82.25 cents per $100 of valuation is recommended. While presenting a challenge in many ways, the budgetary process has afforded staff an opportunity to set into motion organizational changes that promote cost savings and efficiencies. It has been my pleasure to work with county staff in the preparation of this proposal. I am most appreciative for their hard work and dedication. I look forward to meeting with you and discussing further my recommendations.

Sincerely,

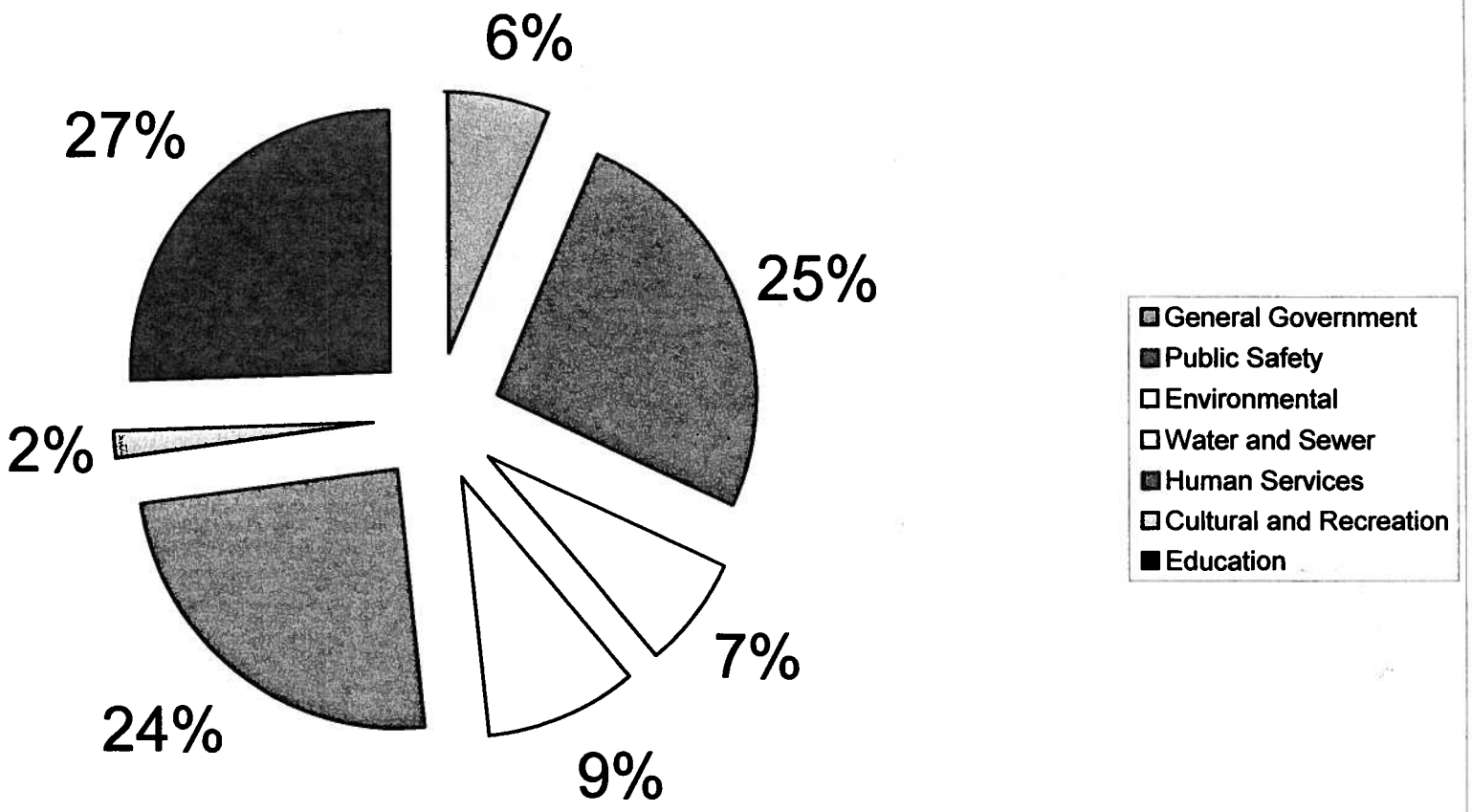
Angela L. Harris

Angela L. Harris
Interim County Manager

Summary of Proposed County Budget
For Fiscal Year 2008-2009
By Major Category

Category	Current Fiscal Year 2007-2008	Proposed Fiscal Year 2008-2009	Increase/ Decrease
General Government	$4,698,909	4,886,309	$187,400
Public Safety	16,408,585	16,461,961	53,376
Economic and Physical Development	4,837,247	5,425,353	588,106
Human Services	19,705,028	18,642,588	(1,062,440)
Cultural and Leisure	1,556,936	1,225,457	(331,479)
Education	18,114,748	19,571,331	1,456,583
Drug Enforcement Fund	140,000	65,000	(75,000)
Fire Protection Fund	1,985,012	2,155,496	170,484
E-911 Communication Fund	245,170	725,870	480,700
Capital Reserve Fund	2,620,000	2,900,000	280,000
Public Utilities Fund	6,815,008	7,201,470	386,462
Total Proposed	**$77,126,643**	**$79,260,835**	**$2,134,192**

TOTAL EXPENDITURES BY FUNCTION (All Funds)



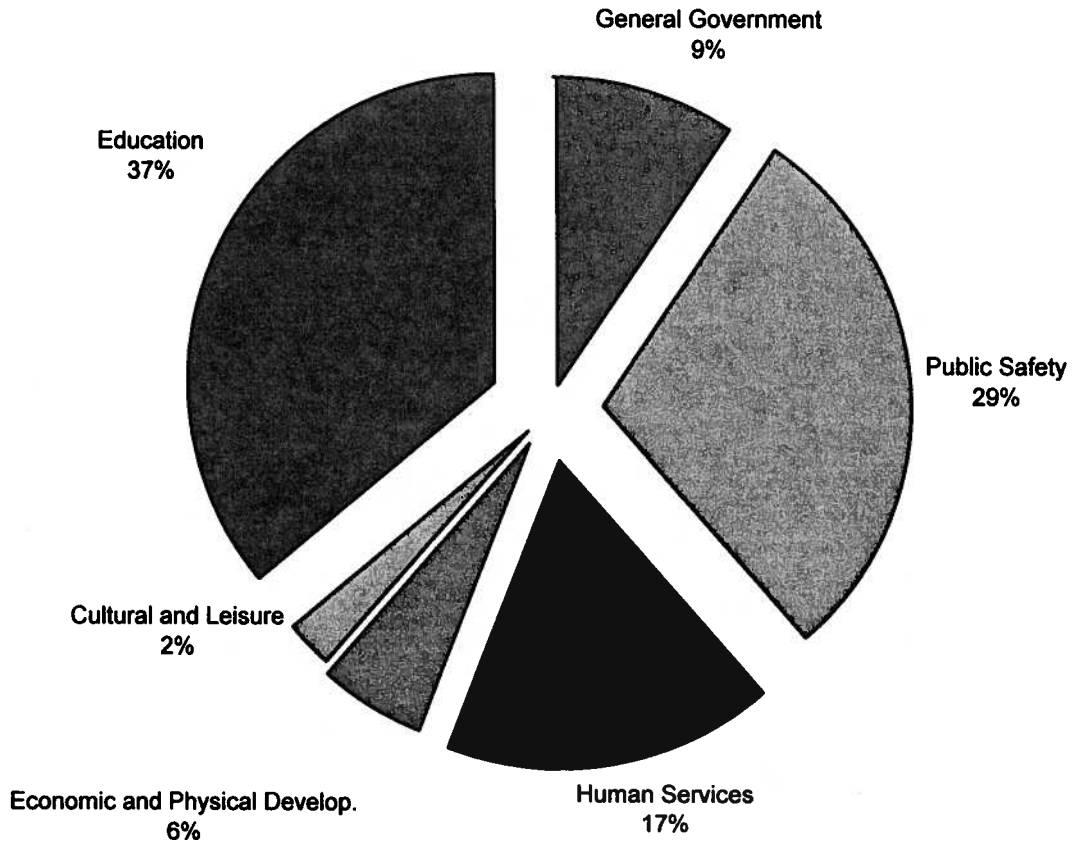
New Positions Requested in budget 2008-2009

		Salary	Fica	Insurance	Retirement	401k	Total
County Commissioners	0						
Manager	Asstistant Manager	80,000	6,120	6,576	3,944	3,200	99,840
Information Technology	PC Support Specialist	36,900	2,823	6,576	1,819	1,476	49,594
Sheriff's Department	Admin. Support	25,512	1,952	6,576	1,258	1,020	36,318
Sheriff's Department	Deputy - Crime Prevention	36,875	2,821	6,576	1,818	1,475	49,565
Sheriff's Department	Investigator	35,186	2,692	6,576	1,735	1,407	47,596
Sheriff's Department	Deputy (ICE)	35,438	2,711	6,576	1,747	1,418	47,890
Sheriff's Department	Deputy SRO	32,098	2,455	6,576	1,582	1,284	43,996
Sheriff's Department	Deputy SRO	32,098	2,455	6,576	1,582	1,284	43,996
Sheriff's Department	Deputy SRO	32,098	2,455	6,576	1,582	1,284	43,996
Sheriff's Department	Deputy SRO	32,098	2,455	6,576	1,582	1,284	43,996
Sheriff's Department	Deputy SRO	32,098	2,455	6,576	1,582	1,284	43,996
Communications - E911	Telecommunicator	27,967	2,139	6,576	1,379	1,119	39,180
Communications - E911	Telecommunicator	27,967	2,139	6,576	1,379	1,119	39,180
Communications - E911	Telecommunicator	27,967	2,139	6,576	1,379	1,119	39,180
Jail Operations	Admin. Support Specialist	25,512	1,952	6,576	1,258	1,020	36,318
Jail Operations	Transport Officer	27,967	2,139	6,576	1,379	1,119	39,180
Jail Operations	Dentention Officer	27,967	2,139	6,576	1,379	1,119	39,180
Jail Operations	Dentention Officer	27,967	2,139	6,576	1,379	1,119	39,180
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMT-Paramedic	32,190	2,463	6,576	1,587	1,288	44,103
Emergency Medical Services	EMS Supply Officer	25,512	1,952	6,576	1,258	1,020	36,318
Emergency Management	Deputy Fire marshall	38,570	2,951	6,576	1,902	1,543	51,541
Animal Control	Kennel Attendent	24,365	1,864	6,576	1,201	975	34,981
Social Services	IMC III	27,887	2,133	6,576	1,375	1,115	39,087
Social Services	Precessing Asst. III	21,170	1,620	6,576	1,044	847	31,256
Aging Department	Fitness Coordinator	24,297	1,859	6,576	1,198	972	34,901
Solid Waste	Utility Worker	17,617	1,348	6,576	869	705	27,114
Water and Sewer Department	Part-time Staff	31,190	2,386	0	1,538	0	35,114
	TOTAL	1,232,793	94,309	249,888	60,777	48,064	1,685,830

Summary of Proposed General Fund Budget
For Fiscal Year 2008-2009
By Major Category

Category	Proposed Funding	Anticipated Revenues	Total County
General Government	4,886,309	885,000	4,001,309
Public Safety	16,461,961	3,874,427	12,587,534
Economic and Physical Development	5,425,353	3,049,075	2,376,278
Human Services	18,642,588	11,283,345	7,359,243
Water and Sewer Service	0	0	0
Cultural and Leisure	1,225,457	200,015	1,025,442
Education	19,571,331	4,100,000	15,471,331
Total Proposed	**$66,212,999**	**$23,391,862**	**$42,821,137**

Where do your County Tax Dollars Go
Proposed Budget FY 2008-2009



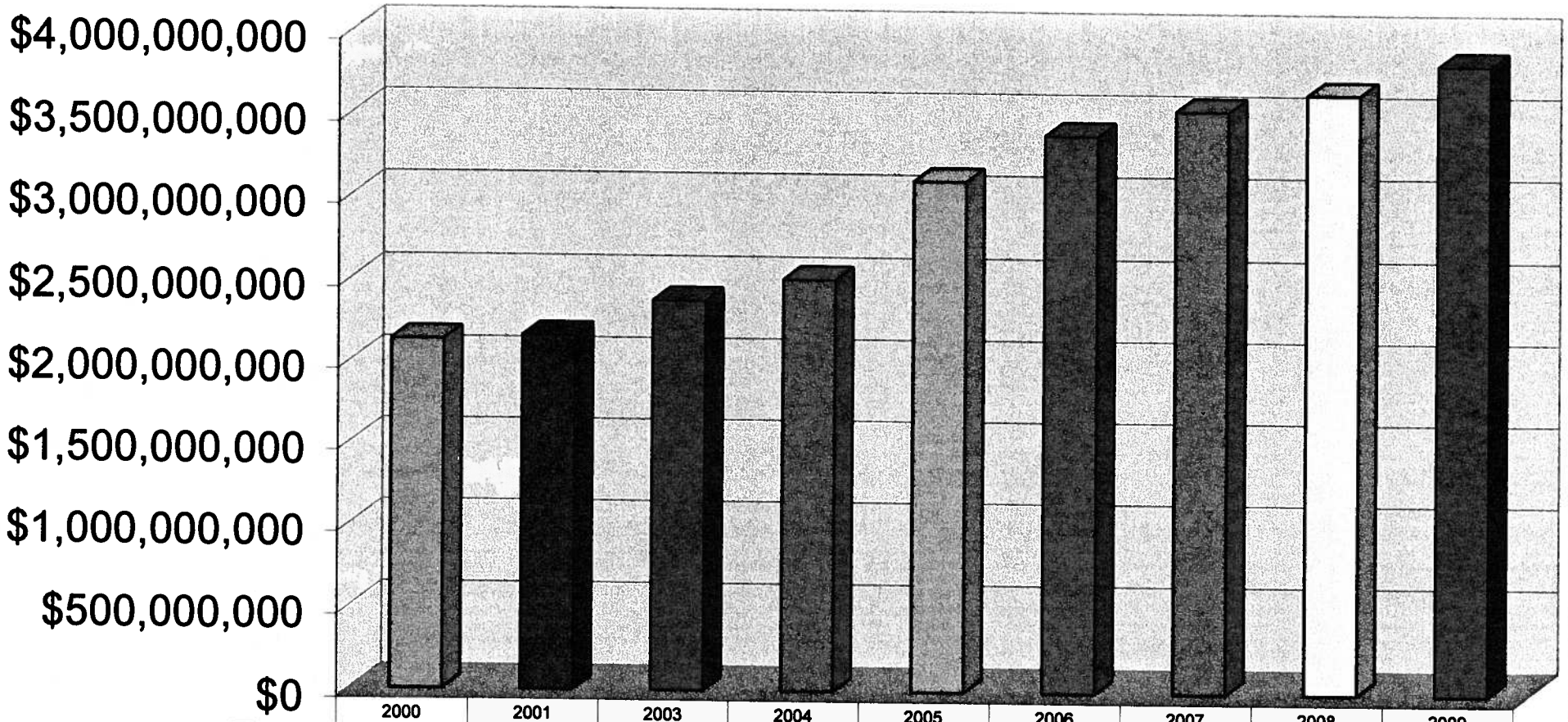
County of Franklin
General Fund County Dollars
Proposed Budget Year FY 2008-2009
Compared to FY 2007-2008

Dept #	Department	County $$ FY 2007-2008	County $$ Estimated FY 2007-2008	County $$ Requested FY 2008-2009	Managers Recommendation FY08-09
10-410	Governing Body	272,758	272,758	290,532	284,521
10-420	Manager	244,550	274,658	437,659	325,129
10-430	Board of Elections	358,584	288,257	360,252	347,752
10-440	Finance	419,234	382,727	365,490	362,690
10-460	Tax Assessor	744,761	743,381	823,954	769,382
10-465	Tax Collector	348,513	348,513	381,480	372,163
10-480	Register of Deeds	(360,244)	(278,244)	(258,568)	(343,768)
10-490	Planning	371,227	425,772	494,728	481,578
10-491	Inspection	(279,800)	(290,675)	(175,306)	(304,320)
10-492	GIS Mapper Service	193,990	193,990	207,356	203,836
10-493	Recreation	606,143	540,613	514,827	401,995
10-495	Economic Development	478,203	482,803	1,055,533	533,533
10-500	Maintenance	812,552	902,449	917,532	838,532
10-506	Central Services	648,423	639,423	682,382	605,542
10-510	Sheriff	4,965,991	4,990,290	6,035,401	4,740,183
10-511	Communications	918,466	883,760	1,175,682	871,244
10-512	Jail	1,983,050	1,938,600	1,913,823	1,413,445
10-513	Jail - Meal Operations	473,059	565,224	626,785	598,185
10-515	Clerk of Court	75,880	75,880	83,600	82,600
10-530	Fire Protection	134,320	134,320	146,506	137,130
10-531	Rescue & Ambulance Services	2,419,550	2,285,715	3,237,778	2,551,392
10-532	Emergency Management Services	260,416	266,484	329,507	248,576
10-533	Rescue Squad Contributions	233,218	233,218	449,875	378,457
10-580	4H-Directions	9,739	9,739	4,810	20,247
10-590	Health	556,860	625,736	661,112	464,728
10-591	Animal Control	309,368	310,368	432,751	354,733
10-592	Clinical Health	590,005	393,419	330,254	597,097
10-593	Dental Health	(251,679)	(171,909)	(154,383)	(154,383)
10-596	Home Health	157,728	93,940	97,748	97,748
10-598	Capital Improvements	305,000	265,000	257,500	182,500
10-604	Information Technology Services	162,218	159,791	232,280	180,848
10-605	Cooperative Extension Services	293,131	295,111	289,126	282,326
10-606	Soil & Water Conservation	171,847	168,395	176,315	173,138
10-607	Veterans Services	104,171	103,795	105,155	104,105
10-608	Legal & Professional Services	63,200	63,200	291,390	184,186
10-603	Solid Waste	901,115	975,112	1,711,649	1,179,723
10-610	Social Services	2,138,199	1,964,696	2,352,393	2,133,808
10-612	Social Services Programs	4,544,781	4,376,622	3,608,695	3,371,224
10-611	DSS In-home Services	(37,500)	0	0	0
10-630	Library	586,282	587,325	648,320	603,447
10-631	Aging	535,133	503,182	669,971	490,965
10-650	Airport Operations	(13,864)	108,658	125,335	18,558
10-660	Debt Services	3,902,342	3,797,064	3,788,504	3,440,274
10-681	Education Allocations	12,688,157	12,688,157	14,494,224	13,196,088
	Grand Total General Fund	44,039,077	43,617,317	50,219,957	42,821,136

County Breakdown

Department	gg	ps	epd	hs	cl	water	edu	Total
Governing Body	284,521							284,521
Manager	325,129							325,129
Board of Elections	347,752							347,752
Finance	362,690							362,690
Tax Assessor	769,382							769,382
Tax Collector	372,163							372,163
Register of Deeds	(343,768)							(343,768)
Planning		481,578						481,578
Inspection		(304,320)						(304,320)
GIS Mapper Service		203,836						203,836
Recreation					401,995			401,995
Economic Development			533,533					533,533
Maintenance	838,532							838,532
Central Services	277,754	87,000	14,000	206,788	20,000	0	0	605,542
Sheriff		4,740,183						4,740,183
Communications		871,244						871,244
Jail		1,413,445						1,413,445
Jail - Meal Operations		598,185						598,185
Clerk of Court	82,600							82,600
Fire Protection		137,130						137,130
Rescue & Ambulance Services		2,551,392						2,551,392
Emergency Management Services		248,576						248,576
Rescue Squad Contributions		378,457						378,457
4H-Directions		20,247						20,247
Health				464,728				464,728
Animal Control		354,733						354,733
Clinical Health				597,097				597,097
Dental Health				(154,383)				(154,383)
Home Health				97,748				97,748
Capital Improvements	182,500							182,500
Information Technology Departmen	180,848							180,848
Cooperative Extension Services			282,326					282,326
Soil & Water Conservation			173,138					173,138
Veterans Services				104,105				104,105
Legal & Professional Services	184,186							184,186
Solid Waste			1,179,723					1,179,723
Social Services				2,133,808				2,133,808
Social Services Programs				3,371,224				3,371,224
DSS In-home Services				0				0
Library					603,447			603,447
Aging				490,965				490,965
Airport Operations			18,558					18,558
Debt Services	137,020	805,848	175,000	47,163	0	0	2,275,243	3,440,274
Education Allocations								0
							13,196,088	13,196,088
Totals	4,001,309	12,587,534	2,376,278	7,359,243	1,025,442	0	15,471,331	42,821,137

Property Tax Base Comparision



	2000	2001	2003	2004	2005	2006	2007	2008	2009
Tax Base	$2,128,005,580	$2,153,377,354	$2,372,622,790	$2,505,635,618	$3,103,720,609	$3,388,554,430	$3,543,372,530	$3,650,000,000	$3,835,000,000

5/21/2008

General Fund Revenues
Proposed Budgeted Revenues 2008-2009

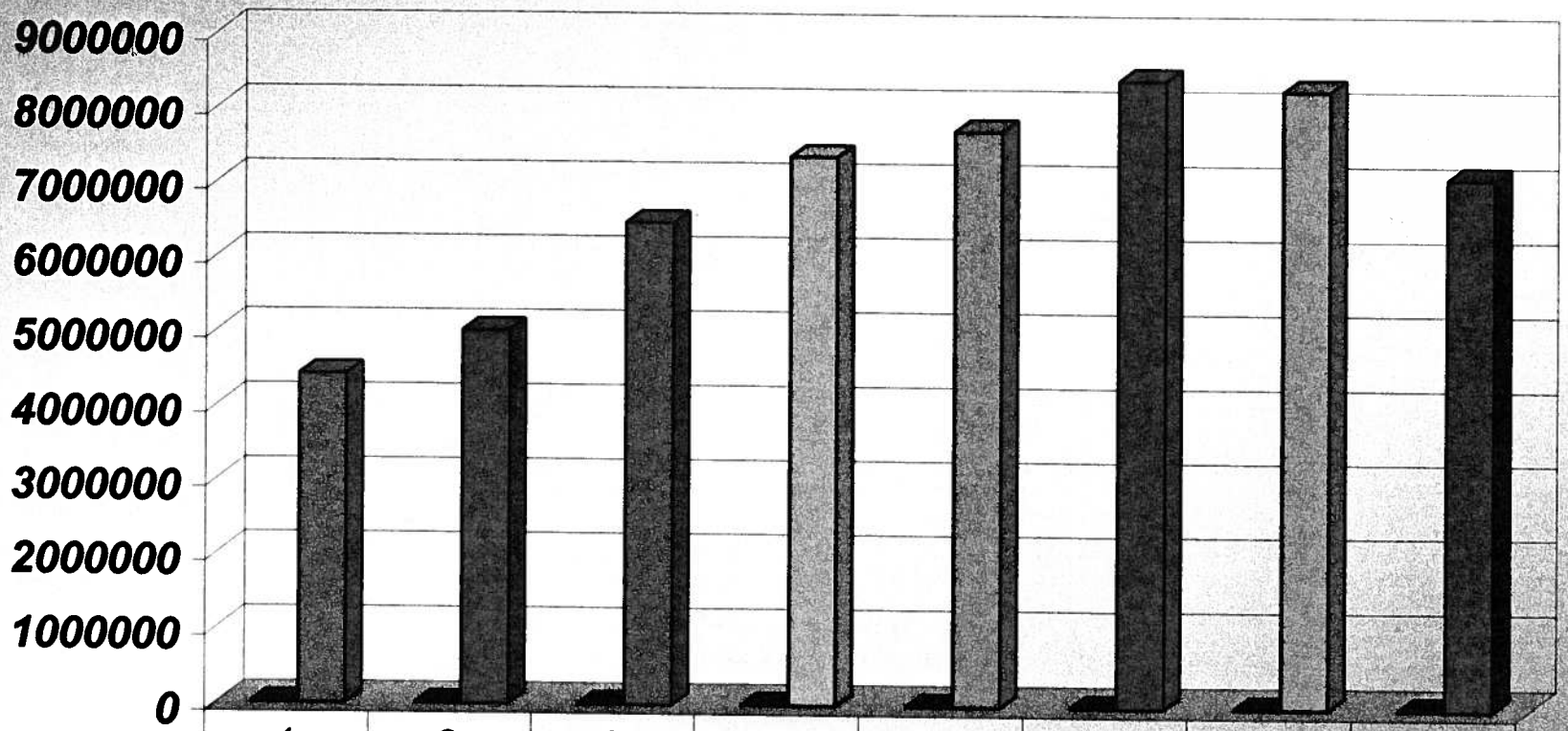
	DESCRIPTION	New Account Number	FY 07-08 Approved	FY 07-08 Estimated	FY 08-09 Requested
506 Human	OJJP Reimbursement	10-389-0000	85,000	85,000	85,000
506-transp	KARTS ROAP Grant	10-389-0001	79,756	79,756	79,756
Aging	Donations Aging	10-335-0055	2,000	0	0
Aging	Medicare Part D	10-376-0010	0	0	0
Aging 631	Project Income Aging	10-346-0050	20,000	20,000	22,397
Aging 631	State HCCB Grant - Aging	10-376-0011	466,262	461,477	448,322
Aging 631	Elderly and Handicap	10-376-0012	23,783	23,783	23,783
Aging 632	Aging Supplemental Meals	10-346-0030	30,000	30,000	30,000
Aging 632	Hasten	10-346-0051	7,000	7,000	7,000
Aging 632	Tour Income Aging	10-346-0060	0	0	0
Aging 632	Senior Activities	10-346-0077	15,000	15,000	15,000
Aging 632	United Way Aging	10-376-0013	0	0	0
Aging 632	Special Assistance Donations	10-376-0014	8,211	8,211	0
Aging 633	Participant Fees ADC and Inhn	10-346-0061	10,000	10,000	10,000
Aging 634	Adult Daycare Program Reimb	10-346-0029	86,258	86,258	86,258
Aging 634	EDS Reimb - Aging	10-346-0076	0	12,500	10,000
Airport	Rent Airport - Operations	10-354-0096	41,100	5,000	0
Airport	Rent Airport - Hangers	10-354-0097	155,000	135,000	203,820
Airport	Fuel Sales	10-354-0098	350,000	423,000	456,250
Airport	Airport Misc Sales	10-354-0099	2,100	2,000	2,000
Animal	Animal Control Fees	10-349-0291	3,000	5,500	6,500
Debt educatio	Adequate Facility Fees	10-357-0029	0	0	0
Debt educatio	Transfer from Cap. Reserve	10-397-0000	2,620,000	2,620,000	2,900,000
DSS	Happy Camper Donations	10-335-1051	20,000	20,000	15,000
DSS	AFDC Collections	10-348-0150	3,950	2,196	1,500
dss	medicaid collections	10-348-0151	14,500	24,540	17,916
DSS	Food Stamp Claim Collections	10-348-1055	13,231	12,216	9,996
DSS	Health Choice Fees	10-348-1056	18,500	17,316	16,016
DSS	DSS State Foster Care Reimb	10-377-0004	58,689	96,432	201,792
DSS	AFDC Foster Care	10-377-0005	52,791	107,388	156,514
DSS	Daycare FSA	10-377-0008	2,593,527	2,195,580	2,603,604
DSS	Work First Trans. Asst.	10-377-0010	7,175	7,198	7,175
DSS	E & H Transportation	10-377-0165	22,941	39,219	39,219
DSS	Adoption Asst.	10-377-0701	10,000	3,000	2,304
DSS	United Way Grant	10-377-1000	6,000	6,000	6,000
DSS	Emergency Food and Shelter	10-377-1045	23,547	23,547	26,576
dss	Other reimbursement	10-377-1049	50,000	50,000	0
DSS	DSS Contributions	10-377-1050	15,000	15,000	15,000
DSS 610	HOME STUDY FEES	10-348-1053	750	2,200	2,000
DSS 610	EDS Chore Reimb - DSS Admi	10-348-1058	285,000	287,292	283,981
DSS 610	State Grant DSS	10-377-0000	2,726,679	2,700,000	2,767,567
DSS 610	DSS at Risk Management	10-377-0003	48,000	25,272	25,000
DSS 610	IV-D Returns AFDC	10-377-0009	12,000	12,000	12,000
DSS Inhm	In-home Participant Fees	10-348-1052	0	0	0
EDC	Kerr Tar Grant	10-348-9998	0	0	0
EDC Transpo	DOT Paving Grant	10-385-0000	0	0	0
ducation	School ADM Funds	10-396-0000	350,000	350,000	800,000
Education	Lottery Proceeds	10-396-0010	364,145	364,145	400,000
Elections	Election Charges	10-354-0079	0	0	0
Elections	HAVA Grant	10-385-0078	0	0	0

EMS	Medicare/Medicaid Ambulance	10-349-1045	370,665	336,000	400,000
EMS	Insurance - Ambulance	10-349-1046	134,000	180,815	140,000
EMS	Private Pay Ambulance	10-349-1047	34,500	71,600	40,000
EMS	State Grants Emergency Mgmt	10-386-0100	68,095	71,525	28,000
EMS	EMS Fire Inspection Fees	10-386-0200	30,000	20,000	25,000
ems-rescue	Contributions to Reserve Fund	10-349-1048	294,000	294,000	348,000
ems-rescue	Contributions to Incentive Fund	10-349-1049	196,000	196,000	0
Ext	Extension Collections	10-335-0381	56,225	56,225	80,500
Ext	Cooperative Extension Grant-N	10-381-0001	0	0	0
ext	CBA Restitution 4-h Directions	10-381-0002	177,255	160,000	160,000
Finance	Interest on Investments	10-329-0000	900,000	900,000	557,550
Finance	Miscellaneous Revenue	10-335-0000	40,000	29,500	25,000
Finance	Sales of Surplus Property	10-335-0382	15,000	50,000	0
Finance	HUB Site land Sale	10-335-0383	140,000	140,000	0
Finance	Office Rental income	10-335-0800	35,000	37,500	37,500
Finance	Federal ASCS Rent	10-335-1100	15,000	15,000	15,000
Finance	Gasoline Tax Refund	10-335-1105	0	0	0
Finance	Industrial Road Project	10-335-9500	300,000	300,000	0
Finance	Proceeds from Insurance Clain	10-335-9901	10,000	9,000	0
Finance	Beer and Wine Tax	10-341-0000	128,000	131,000	135,000
Finance	Local Sales Tax - General	10-345-0000	9,042,923	8,286,000	7,118,950
Finance	Facility Fees	10-345-1000	135,000	135,000	135,000
Finance	ABC Rehab	10-347-0000	12,000	12,000	12,000
Finance	Franchise Fees	10-354-0094	100,000	100,000	100,000
Finance	State Bond Reimb.	10-397-0005	0	0	0
Finance	State Hold Harmless	10-398-0000	187,040	187,040	0
Finance	Fund Balance Appropriated	10-399-0000	2,186,662	0	3,015,847
Finance Debt	Road Paving Assessment	10-331-0012	0	0	0
Finance Debt	Louisburg Reimb Jail Project	10-335-0011	0	0	0
Finance debt	Transfer from Fund 48	10-398-0011	0	0	0
Health	Family Planning Fees	10-349-0160	148,000	138,605	138,200
Health	Child Health Fees	10-349-0180	726,000	750,000	968,200
Health	Maternal Health Fees	10-349-0182	350,000	324,767	325,000
Health	Comm. Disease Fees	10-349-0185	17,000	33,540	33,000
Health	General Health Fees	10-349-0190	115,000	108,716	81,666
Health	Jail Health Reimb	10-349-9903	0	0	0
Health	State Adult Health	10-379-0211	133,756	165,090	93,112
Health	State Grants Family Planning	10-379-0220	30,283	64,333	61,651
Health	State Grants MCH	10-379-0230	27,000	27,000	27,000
Health	State Grants Child Health	10-379-0235	114,008	114,008	113,934
Health	State Grants WIC Program	10-379-0240	214,326	214,326	214,326
Health	State Grants Comm. Disease	10-379-0250	20,060	20,060	20,060
Health	Child Health Smart Start	10-379-0260	0	0	0
Health	Health Contributions	10-379-9901	0	0	0
health	Private Grants - Health	10-379-9902	10,000	6,285	0
Health Dental	Dental Health Fees	10-349-9900	780,000	647,000	685,000
Health Dental	Dental Grant	10-379-0290	0	0	0
Health G	Environmental Health Fees	10-349-0292	332,000	248,669	302,070
Health G	State Grants Health	10-379-0210	98,712	69,750	9,750
Health H	Fed Grants Medicare - HH	10-349-0330	720,000	651,000	720,000
Health H	Fed Grants Medicaid - HH	10-349-0332	550,000	306,700	306,700
Health H	Fed Grants Other - HH	10-349-0334	60,000	206,000	240,000
Health H	Fed Grants Aid to County - HH	10-379-0335	0	0	0
Inspection	Inspection Fees	10-357-0000	926,564	910,496	819,450
Inspection	Fire Inspection Fees	10-357-0020	0	0	16,230
Jail	Jail Fees	10-358-0000	713,750	1,015,000	1,250,000
Jail	Meal Reimbursement	10-358-0020	120,000	120,000	120,000

Jail	Telephone Commission	10-358-0021	45,000	55,000	48,000
jail	Jail Non Emergency Medical F	10-358-0110	1,000	1,000	1,000
Library	Library Fines & Fees	10-354-0030	20,000	20,000	25,000
Library	Library Gifts - MEMORIALS	10-378-0040	0	0	0
Library	State Grants Library	10-378-0060	128,452	128,452	126,215
Library	Library Gifts - Louisburg	10-378-0550	4,800	4,800	4,800
Library	Library Grants	10-378-0600	0	0	0
Planning	Home Owner recovery fund	10-357-0010	0	0	0
Planning	Telecommunication Fees	10-357-0011	12,000	4,000	13,500
Planning	Storm water fees	10-357-0012	6,000	2,000	7,500
Planning	Planning Fees	10-357-0030	150,000	100,000	90,000
Planning	Adv. Of Capacity Fee	10-357-0031	17,500	8,000	8,000
Planning	Map and Materials fee	10-357-0032	1,000	500	500
Planning	Street Signs Reimb.	10-357-0033	1,200	1,700	1,700
Planning	Town Of Lsbg. Reimb. Code O	10-357-0041	26,500	26,500	26,500
Planning	Hazard Mitigation Grant	10-385-9696	0	0	0
Rec	Recreation Contributions	10-335-0352	300	4,000	3,000
Rec	Recreation Fees - Adults	10-352-0010	10,000	7,500	10,000
Rec	Recreation Fees - Youth	10-352-0020	25,000	23,000	22,000
Rec	Recreation Fees - Bill Board Sa	10-352-0030	0	0	0
Rec	Recreation Consession Sales	10-352-0031	4,000	4,000	4,000
Rec	Recreation Fees - Trips and to	10-352-0040	0	0	0
Rec	Recreation Fees - Instructional	10-352-0050	0	0	0
Rec	Recreation Fees - Tournament	10-352-0060	0	0	0
Rec	Recreation Fees - Sponsor Fee	10-352-0070	5,000	5,000	5,000
Rec	Recreation Fees - Gym Fees	10-352-0071	0	350	0
Rec	Rec Facilities Reserve	10-357-0040	0	0	0
Rec	Recreation Grant	10-385-0080	131,959	197,939	0
ROD	Register of Deeds Fees	10-356-0000	775,000	693,000	700,000
ROD	Loan Proceeds	10-396-0000	0	0	0
S&W	State S&W Conservation Dist.	10-385-0700	72,025	72,025	72,310
Sheriff	Sheriff Exployer Program	10-335-0050	1,500	200	2,000
Sheriff	State DWI Funds	10-345-0300	5,500	5,500	5,500
Sheriff	Sheriff Fees	10-358-0010	75,000	96,000	75,000
Sheriff	School Reimb. Hum. Resource	10-358-0900	97,500	97,500	97,500
Sheriff	Sheriff child support reimb.	10-358-0950	38,047	38,047	38,047
Sheriff	Concealed Weapons	10-367-0000	4,200	5,500	5,500
Sheriff	Sheriff Contributions	10-367-0010	1,000	1,000	1,000
Sheriff	US Dept of Justice	10-375-0040	0	0	0
Solid Waste	SW Tipping Fees	10-370-0000	1,000,000	944,000	975,000
Solid Waste	Recycling Revenue	10-370-0001	45,000	80,000	90,000
Solid Waste	White Goods Tax	10-370-0002	21,300	21,300	21,300
Solid Waste	Fines Solid Waste	10-370-0003	500	500	500
Solid Waste	Tire Disposal Fees	10-370-0030	45,000	60,000	60,000
Solid Waste	Scrap Tire Grant	10-371-0004	0	0	0
Solid Waste	Solid Waste Availability Fee	10-371-0005	970,623	1,015,000	1,027,395
transfer in	Transfer From Fund 64	10-398-0010	25,000	60,000	60,000
Tax	Delinquent Taxes 3-10	10-301-0000	125,000	86,000	85,000
Tax	Delinquent Taxes 2	10-301-0010	150,000	115,000	115,000
Tax	Delinquent Taxes 1	10-301-0020	650,000	675,000	675,000
Tax	Current Taxes	10-301-0030	29,060,570	29,400,000	30,596,589
Tax	Taxes-solid waste	10-301-0090	15,000	15,000	0
Tax	Tax Discounts	10-311-0000	(136,000)	(158,000)	(165,000)
Tax	Tax Refunds	10-312-0000	(18,000)	(18,000)	(18,000)
Tax	Occupancy tax	10-315-0000	50,000	50,000	60,000
Tax	Tax Penalty & Interest	10-317-0000	275,000	307,000	310,000
Tax	Late Listing	10-317-0010	0	0	0

Tax	Tax Interest passed to State	10-317-0030	(25,000)	(25,000)	(25,000)
Tax	Privilege Taxes	10-325-0000	1,500	1,500	1,500
Tax	Vehicle Tax Rental	10-325-0050	2,300	2,300	2,300
Tax	Tax Foreclosure Reimb	10-330-0000	200,000	88,000	200,000
Tax	Overages Tax Collections	10-331-0010	300	400	400
Tax	Tax Service Louisburg	10-335-0010	31,500	31,500	31,500
Vet	State Grant Veteran Services	10-382-0080	2,000	2,000	2,000
transfer in	Transfer from Fund 45	10-397-0003	350,000	350,000	0
	TOTALS FUND 10		66,015,795	62,955,589	66,212,998

Franklin County Unrestricted Sales Tax
From 2002 to 2009



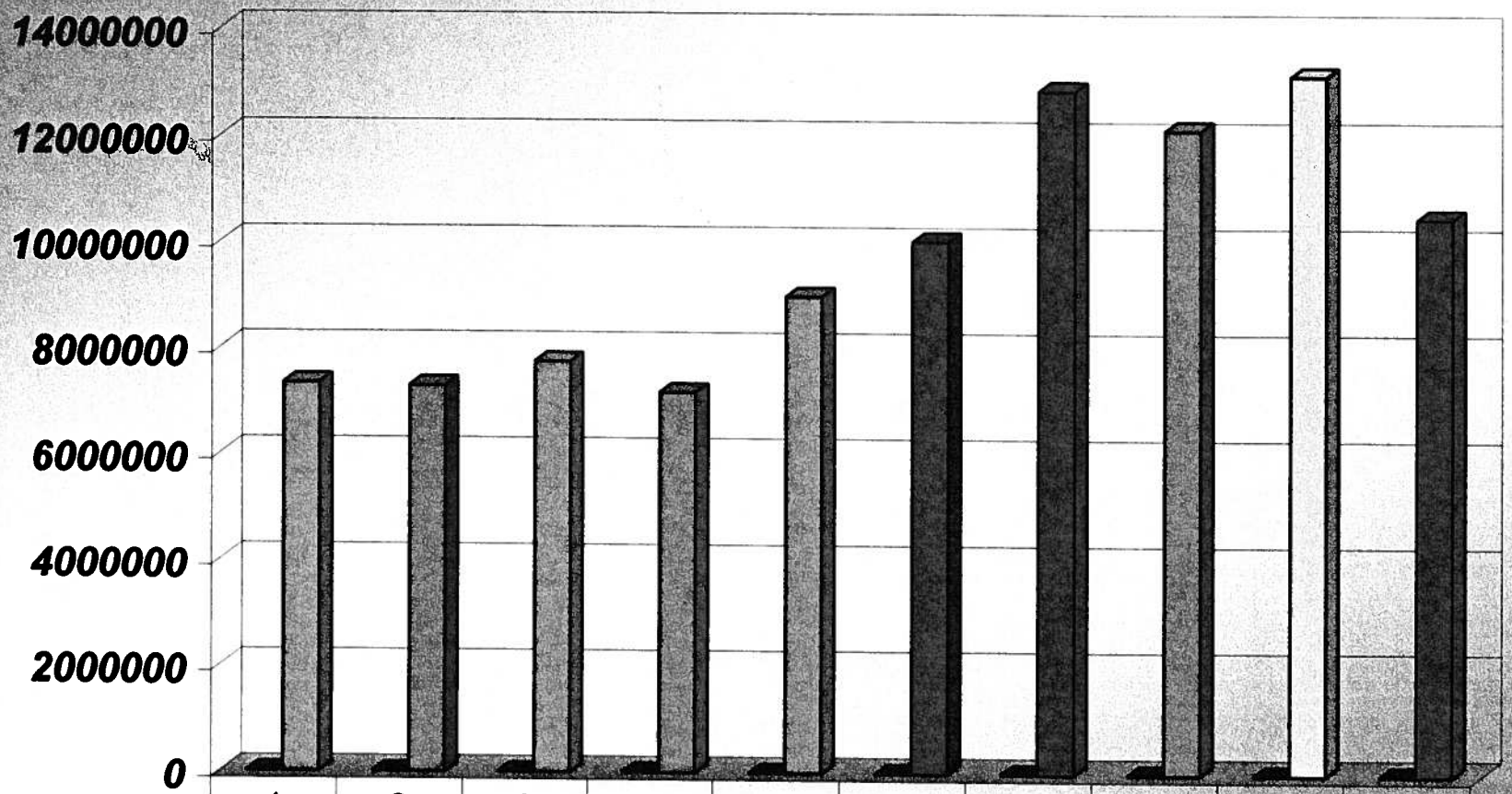
	1	2	3	4	5	6	7	8
Series1	2002	2003	2004	2005	2006	2007	2008	2009
Series2	4,413,2	5,003,3	6,468,5	7,367,4	7,723,4	8,419,8	8,286,0	7,118,9

Department	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09	Increase or (decrease) From prior year
Governing Body	$272,758	$272,758	$290,532	$284,521	$11,763
Manager	244,550	274,658	437,659	325,129	$80,579
Board of Elections	358,584	288,257	360,252	347,752	($10,832)
Finance	419,234	382,727	365,490	362,690	($56,544)
Tax Assessor	744,761	743,381	823,954	769,382	$24,621
Tax Collector	548,513	548,513	581,480	572,163	$23,650
Register of Deeds	414,756	414,756	441,432	356,232	($58,524)
Planning	585,427	568,472	646,928	629,278	$43,851
Inspection	646,764	619,821	660,374	531,360	($115,404)
GIS Mapper Service	193,990	193,990	207,356	203,836	$9,846
Recreation	782,402	782,402	672,217	445,995	($336,407)
Economic Development	478,203	482,803	1,055,533	533,533	$55,330
Maintenance	812,552	902,449	917,532	838,532	$25,980
Central Services	863,179	854,179	922,138	830,298	($32,881)
Sheriff	5,188,738	5,207,537	6,259,948	4,964,730	($224,008)
Communications	918,466	883,760	1,175,682	871,244	($47,222)
Jail	2,599,050	2,728,600	3,212,823	2,712,445	$113,395
Jail - Meal Operations	593,059	695,224	746,785	718,185	$125,126
Clerk of Court	75,880	75,880	83,600	82,600	$6,720
Fire Protection	134,320	134,320	146,506	137,130	$2,810
Rescue & Ambulance Services	3,032,715	3,030,715	3,891,778	3,205,392	$172,677
Emergency Management Services	358,511	358,009	382,507	301,576	($56,935)
Rescue Squad Contributions	649,218	649,218	955,875	652,457	$3,239
4H-Directions	186,994	186,994	180,247	180,247	($6,747)
Health	977,780	944,155	972,932	776,548	($201,232)
Animal Control	312,368	315,868	439,251	361,233	$48,865
Clinical Health	2,465,890	2,442,070	2,406,403	2,673,246	$207,356
Dental Health	528,321	512,930	530,617	530,617	$2,296
Home Health	1,487,728	1,363,645	1,364,448	1,364,448	($123,280)
Capital Improvements	305,000	265,000	257,500	182,500	($122,500)
Information Technology Department	162,218	159,791	232,280	180,848	$18,630
Cooperative Extension Services	326,631	328,611	369,626	362,826	$36,195
Soil & Water Conservation	243,872	240,420	248,625	245,448	$1,576
Veterans Services	106,171	105,795	107,155	106,105	($66)
Legal & Professional Services	63,200	63,200	291,390	184,186	$120,986
Solid Waste	2,998,538	3,110,912	3,885,844	3,353,918	$355,380
Social Services	5,067,749	5,006,144	5,442,941	5,224,356	$156,607
Social Services Programs	7,492,132	6,946,254	6,727,307	6,489,836	($1,002,296)
DSS In-home Services	0	0	0	0	$0
Other Dss Programs	0	0	0	0	$0
Library	739,534	745,021	921,885	759,462	$19,928
Aging	1,196,862	1,177,411	1,322,731	1,143,725	($53,137)
Airport Operations	534,336	673,658	733,755	680,628	$146,292
Debt Services	6,522,342	6,417,064	7,888,504	7,540,274	$1,017,932
Education Allocations	12,688,157	12,688,157	14,494,224	13,196,088	$507,931
Grand Total General Fund	$65,321,453	$64,785,529	$74,056,046	$66,212,998	$891,545

Department - Total $$

	gg	ps	epd	hs	cl	water	edu	Total
Governing Body	284,521							284,521
Manager	325,129							325,129
Board of Elections	347,752							347,752
Finance	362,690							362,690
Tax Assessor	769,382							769,382
Tax Collector	572,163							572,163
Register of Deeds	356,232							356,232
Planning		629,278						629,278
Inspection		531,360						531,360
GIS Mapper Service		203,836						203,836
Recreation					445,995			445,995
Economic Development			533,533					533,533
Maintenance	838,532							838,532
Central Services	277,754	172,000	74,000	286,544	20,000	0	0	830,298
Sheriff		4,964,730						4,964,730
Communications		871,244						871,244
Jail		2,712,445						2,712,445
Jail - Meal Operations		718,185						718,185
Clerk of Court	82,600							82,600
Fire Protection		137,130						137,130
Rescue & Ambulance Services		3,205,392						3,205,392
Emergency Management Services		301,576						301,576
Rescue Squad Contributions		652,457						652,457
4H-Directions		180,247						180,247
Health				776,548				776,548
Animal Control		361,233						361,233
Clinical Health				2,673,246				2,673,246
Dental Health				530,617				530,617
Home Health				1,364,448				1,364,448
Capital Improvements	167,500	15,000						182,500
Information Technology Department	180,848							180,848
Cooperative Extension Services			362,826					362,826
Soil & Water Conservation			245,448					245,448
Veterans Services				106,105				106,105
Legal & Professional Services	184,186							184,186
Solid Waste			3,353,918					3,353,918
Social Services				5,224,356				5,224,356
Social Services Programs				6,489,836				6,489,836
DSS In-home Services				0				0
Library					759,462			759,462
Aging				1,143,725				1,143,725
Airport Operations			680,628					680,628
Debt Services	137,020	805,848	175,000	47,163	0	0	6,375,243	7,540,274
Education Allocations							13,196,088	13,196,088
Totals	4,886,309	16,461,961	5,425,353	18,642,588	1,225,457	0	19,571,331	66,212,999

Franklin County Undesignated Fund Balance



	1	2	3	4	5	6	7	8	9	10
Series1	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Series2	7,330,	7,286,	7,745,	7,173,	8,988,	10,03	12,87	12,14	13,15	10,50

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 410 - GOVERNING BODY					
10-410-0010	Part-time Salaries	0	0	0	0
10-410-0020	Regular Salaries	118,358	118,358	125,685	123,524
10-410-0050	FICA Taxes	9,055	9,055	11,543	11,543
10-410-0060	Hospitalization	50,400	50,400	52,920	52,920
10-410-0070	Retirement	1,906	1,906	2,237	2,237
10-410-0071	401 k Retirement	1,547	1,547	1,730	1,730
10-410-0061	Retire Insurance	6,000	6,000	6,576	6,576
10-410-0110	Telephone and Postage	3,250	3,250	3,250	3,250
10-410-0140	Travel & Training	55,000	55,000	58,000	55,000
10-410-0160	Equipment Maintenance	1,000	1,000	1,000	1,000
10-410-0210	Equipment Rental	1,500	1,500	1,500	1,500
10-410-0260	Advertising	2,000	2,000	2,250	2,250
10-410-0320	Office Supplies	3,000	3,000	3,500	3,500
10-410-0450	Contracted Services	0	0	0	0
10-410-0530	Dues & Subscriptions	15,000	15,000	15,500	15,650
10-410-0540	Insurance and Bonds	2,242	2,242	2,341	2,341
10-410-0740	Capital Outlay	2,500	2,500	2,500	1,500
	TOTAL	272,758	272,758	290,532	284,521

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 420-MANAGER					
10-420-0010	Part-time Salaries	0	0	0	0
10-420-0020	Regular Salaries	142,732	172,000	280,890	200,890
10-420-0040	Professional Services	0	0	0	0
10-420-0050	FICA Taxes	10,920	13,158	21,490	15,368
10-420-0060	Hospitalization	12,600	12,600	26,460	19,845
10-420-0061	Retire Insurance	7,443	7,443	6,576	6,576
10-420-0070	Retirement	7,035	8,480	13,848	9,905
10-420-0071	401 K Contribution	5,710	6,880	11,235	8,035
10-420-0110	Telephone & Postage	4,100	5,200	7,500	7,000
10-420-0120	Indexing / Ordinance Cod.	0	0	0	0
10-420-0140	Travel & Education	8,000	8,000	11,000	9,000
10-420-0141	Employee Training Program	0	0	10,000	5,000
10-420-0160	Maint & Repair Equipment	515	515	500	500
10-420-0170	Vehicle Maintenance	400	400	1,500	1,500
10-420-0210	Equipment Rental	8,500	8,500	8,500	8,500
10-420-0260	Advertising	3,000	3,000	6,000	6,000
10-420-0310	Automotive Supplies	1,500	1,500	2,500	2,500
10-420-0320	Office Supplies	3,250	3,250	4,000	3,750
10-420-0330	Department Materials	1,250	1,250	2,700	2,500
10-420-04440	Wellness Program	0	0	3,000	1,500
10-420-0530	Dues & Subscriptions	2,000	2,000	3,500	2,800
10-420-0540	Insurance and Bonds	4,482	4,482	8,960	8,960
10-420-0550	Unemployment Expense	0	0	0	0
10-420-0740	Capital Outlay Equipment	21,113	16,000	7,500	5,000
10-420-0742	Computer Equipment	0	0	0	0
10-420-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	244,550	274,658	437,659	325,129

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 430-BOARD OF ELECTIONS					
10-430-0010	Part-time Salaries	26,000	24,775	40,000	40,000
10-430-0020	Regular Salaries	109,940	105,845	114,084	114,084
10-430-0040	Professional Services	500	523	500	500
10-430-0050	FICA Taxes	10,400	9,740	11,787	11,787
10-430-0060	Hospitalization	18,900	18,900	19,845	19,845
10-430-0061	Retire Insurance	0	0	6,576	6,576
10-430-0070	Retirement	5,420	5,324	5,625	5,625
10-430-0071	401 K Contribution	4,400	4,225	4,565	4,565
10-430-0110	Telephone & Postage	10,000	4,571	15,000	15,000
10-430-0140	Travel & Training	5,000	4,297	10,000	10,000
10-430-0160	Equipment Maintenance	17,500	784	30,000	17,500
10-430-0211	Poll Site Rental	900	600	500	500
10-430-0260	Advertising	2,700	1,804	2,000	2,000
10-430-0320	Office Supplies	1,500	1,209	2,500	2,500
10-430-0330	Departmental Supplies	50,000	33,792	45,000	45,000
10-430-0451	Contracted Poll Services	75,000	55,279	35,000	35,000
10-430-0452	Equipment Moving Expense	13,500	9,775	10,000	10,000
10-430-0530	Dues & Subscriptions	200	90	250	250
10-430-0540	Insurance and Bonds	6,724	6,724	7,020	7,020
10-430-0740	Capital Outlay Equipment	0	0	0	0
10-430-0742	Capital Outlay Computer Equipment	0	0	0	0
	TOTAL	358,584	288,257	360,252	347,752

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 440-FINANCE					
10-440-0010	Part-time Salaries	0			
10-440-0020	Regular Salaries	267,313	236,000	226,250	226,250
10-440-0040	Professional Services	4,000	4,000	4,000	4,000
10-440-0050	FICA Taxes	20,450	18,054	17,310	17,310
10-440-0060	Hospitalization	37,800	37,800	33,075	33,075
10-440-0070	Retirement	13,180	11,635	11,155	11,155
10-440-0071	401 K Contribution	10,693	9,440	9,050	9,050
10-440-0110	Telephone & Postage	4,800	4,800	4,800	4,800
10-440-0140	Travel & Training	5,000	5,000	5,000	4,500
10-440-0160	Equipment Maintenance	8,000	8,000	9,000	9,000
10-440-0260	Advertising	3,500	3,500	500	250
10-440-0320	Office Supplies	8,000	8,000	8,000	7,700
10-440-0330	Department Materials	5,500	5,500	5,500	5,250
10-440-0440	Data Processing	13,500	13,500	13,800	13,800
10-440-0450	Contracted Services	1,500	1,500	1,500	1,500
10-440-0530	Dues & Subscriptions	1,050	1,050	1,050	1,050
10-440-0540	Insurance & Bonds	13,448	13,448	12,500	12,500
10-440-0740	Capital Outlay Equipment	0	0	0	0
10-440-0742	Capital Outlay Computer Equipment	1,500	1,500	3,000	1,500
	TOTAL	419,234	382,727	365,490	362,690

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 460-TAX ASSESSOR					
10-460-0020	Regular Salaries	316,658	316,658	328,826	320,084
10-460-0040	Professional Services	2,150	2,150	4,300	4,300
10-460-0050	FICA Taxes	24,225	23,625	25,155	24,486
10-460-0060	Hospitalization	56,700	56,700	59,535	59,535
10-460-0061	Retire Insurance	11,709	11,709	15,379	15,379
10-460-0070	Retirement	15,610	15,220	16,211	15,780
10-460-0071	401 K Contributions	12,576	12,186	13,153	12,803
10-460-0110	Telephone & Postage	45,000	45,000	51,820	50,000
10-460-0120	Printing	250	250	300	300
10-460-0140	Travel & Training	8,000	8,000	14,695	9,000
10-460-0150	Building Improvements	900	900	900	900
10-460-0160	Equipment Maintenance	18,925	18,925	19,930	19,930
10-460-0170	Vehicle Maintenance	2,000	2,000	2,300	2,300
10-460-0260	Advertising	1,000	1,000	1,500	1,000
10-460-0310	Automotive Supplies	2,500	2,500	2,970	2,970
10-460-0320	Office Supplies	8,400	8,400	9,550	9,000
10-460-0330	Departmental Supplies	16,500	16,500	19,940	17,325
10-460-0360	Uniforms	600	600	600	600
10-460-0440	Data Processing	10,500	10,500	14,100	12,900
10-460-0530	Dues and Subscription	5,525	5,525	7,090	7,090
10-460-0540	Insurance & Bonds	19,210	19,210	20,055	20,055
10-460-0740	Capital Outlay Equipment	164,323	164,323	159,645	159,645
10-460-0742	Capital Outlay Computer	1,500	1,500	4,000	4,000
10-460-0744	Capital Outlay Vehicles	0	0	32,000	0
	TOTAL	744,761	743,381	823,954	769,382

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 465-TAX COLLECTOR					
10-465-0020	Regular Salaries	195,028	195,028	212,141	212,141
10-465-0040	Professional Services Atty Fees	200,000	200,000	200,000	200,000
10-465-0050	FICA Taxes	14,920	14,920	16,229	16,229
10-465-0060	Hospitalization	31,500	31,500	33,075	33,075
10-465-0061	Retire Insurance	0	0	0	3,648
10-465-0070	Retirement	9,615	9,615	10,460	10,460
10-465-0071	401 K Contributions	7,800	7,800	8,486	8,486
10-465-0110	Telephone & Postage	24,000	24,000	24,990	24,990
10-465-0120	Printing	0	0	0	0
10-465-0140	Travel & Training	1,500	1,500	6,550	3,800
10-465-0150	Building Maintenance	0	0	0	0
10-465-0160	Equipment Maintenance	3,860	3,860	3,860	3,860
10-465-0210	Equipment Rental	1,800	1,800	2,220	2,220
10-465-0260	Advertising	5,000	5,000	7,200	5,000
10-465-0320	Office Supplies	5,000	5,000	6,065	5,150
10-465-0330	Departmental Supplies	7,500	7,500	8,975	7,725
10-465-0440	Data Processing	500	500	1,500	1,500
10-465-0450	Lock Box Services	19,820	19,820	19,820	19,820
10-465-0530	Dues and Subscriptions	1,000	1,000	1,320	1,320
10-465-0540	Insurance & Bonds	10,670	10,670	11,139	11,139
10-465-0740	Capital Outlay Equipment	8,000	8,000	5,450	600
10-465-0742	Capital Outlay Computers	1,000	1,000	2,000	1,000
	TOTAL	548,513	548,513	581,480	572,163
	REVENUES				
	Tax Foreclosure Fees	200,000	200,000	200,000	200,000
	Net County Cost - Tax Assessor	348,513	348,513	381,480	372,163

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 480-REGISTER OF DEEDS					
10-480-0010	Part-time Salaries	6,000	6,000	6,000	6,000
10-480-0020	Regular Salaries	193,936	193,936	191,117	191,117
10-480-0040	Professional Services	20,000	20,000	10,000	0
10-480-0050	FICA Taxes	15,295	15,295	15,080	15,080
10-480-0060	Hospitalization	31,500	31,500	33,075	33,075
10-480-0061	Retiree Insurance	13,449	13,449	8,091	8,091
10-480-0070	Retirement	9,560	9,560	9,422	9,422
10-480-0071	401 K Contributions	7,707	7,707	7,645	7,645
10-480-0075	Supplement Retirement	18,500	18,500	18,500	7,000
10-480-0110	Telephone & Postage	6,500	6,500	7,000	6,000
10-480-0140	Travel & Training	3,300	3,300	4,000	3,300
10-480-0160	Equipment Maintenance	6,000	6,000	7,000	5,000
10-480-0210	Rental	10,000	10,000	10,000	10,000
10-480-0320	Office Supplies	8,000	8,000	8,000	5,000
10-480-0330	Departmental Supplies	3,000	3,000	3,000	3,000
10-480-0345	Microfilming Records	5,500	5,500	4,500	4,500
10-480-0440	Data Processing\Support	30,000	30,000	30,000	30,000
10-480-0530	Dues & Subscriptions	300	300	300	300
10-480-0540	Insurance & Bonds	11,209	11,209	11,702	11,702
10-480-0740	Capital Outlay Equipment	15,000	15,000	57,000	0
	TOTAL	414,756	414,756	441,432	356,232
	REVENUES				
	Register of Deeds Fees	775,000	693,000	700,000	700,000
	Net County Surplus for Register of De	(360,244)	(278,244)	(258,568)	(343,768)

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 490-PLANNING					
10-490-0010	Part-time Salaries	0	213	0	0
10-490-0020	Regular Salaries	320,733	306,000	350,510	350,510
10-490-0040	Professional Services	30,890	30,890	35,400	30,900
10-490-0041	Legal Services	10,000	10,000	9,000	9,000
10-490-0050	FICA Taxes	24,535	22,865	26,815	26,815
10-490-0060	Hospitalization	44,100	44,100	46,305	46,305
10-490-0061	Retiree Insurance	1,443	1,443	1,516	1,516
10-490-0070	Retirement	15,812	15,615	17,280	17,280
10-490-0071	401 K Contributions	12,830	12,505	14,020	14,020
10-490-0110	Telephone & Postage	7,500	7,500	8,040	8,040
10-490-0140	Travel & Training	3,500	3,900	5,500	3,500
10-490-0159	Street Sign Maintenance	7,500	9,500	12,000	9,500
10-490-0160	Equipment Maintenance	950	50	1,000	1,000
10-490-0170	Vehicle Maintenance	250	1,250	1,250	1,250
10-490-0210	Rental	0	1,500	2,880	2,880
10-490-0260	Advertising	10,000	10,000	18,650	10,000
10-490-0310	Automotive Supplies	250	250	460	460
10-490-0320	Office Supplies	4,500	4,500	4,800	4,800
10-490-0330	Department Materials	1,000	1,000	3,460	3,460
10-490-0450	Contracted Services	45,000	41,000	38,580	38,580
10-490-0530	Dues & Subscriptions	3,330	3,087	3,095	3,095
10-490-0535	CAMPO and RPO Dues	27,856	27,856	30,327	30,327
10-490-0540	Insurance and Bonds	13,448	13,448	14,040	14,040
10-490-0740	Capital Outlay Equipment	0	0	0	0
10-490-0742	Capital Outlay Computer Equipment	0	0	2,000	2,000
10-490-0744	Capital Outlay Vehicles			0	0
	TOTAL	585,427	568,472	646,928	629,278
	REVENUES				
	Telecommunication Fees	12,000	4,000	18,000	13,500
	Planning Fees	150,000	100,000	90,000	90,000
	Town Of Lsbg. Reimb. Code Officer	26,500	26,500	26,500	26,500
	Home Owner Recovery Fund	0	0	0	0
	Map and Materials Fee	1,000	500	500	500
	Storm water Management Review Fees	6,000	2,000	7,500	7,500

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	Street Sign Receipts	1,200	1,700	1,700	1,700
	Advancement of Capacity Payments / Ad	17,500	8,000	8,000	8,000
	Net County Cost - Planning Departmer	**371,227**	**425,772**	**494,728**	**481,578**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 491-INSPECTIONS					
10-491-0010	Part-time Salaries	15,840	1,130	12,000	8,500
10-491-0020	Regular Salaries	401,804	399,000	409,973	333,615
10-491-0040	Professional Services	0	0	0	0
10-491-0050	FICA Taxes	31,950	28,224	31,515	26,172
10-491-0060	Hospitalization	56,700	56,700	59,535	46,305
10-491-0070	Retirement	19,810	19,140	20,215	16,447
10-491-0071	401 K Contributions	16,430	16,150	16,400	13,345
10-491-0110	Telephone & Postage	6,962	6,100	6,445	6,445
10-491-0140	Travel & Training	6,000	5,800	8,160	6,760
10-491-0160	Equipment Maintenance	900	700	900	900
10-491-0170	Vehicle Maintenance	6,000	6,000	6,000	6,000
10-491-0260	Advertising	250	194	250	250
10-491-0310	Automotive Supplies	13,000	13,000	21,340	16,500
10-491-0320	Office Supplies	4,000	3,100	3,500	3,500
10-491-0330	Department Materials	3,500	700	4,020	2,500
10-491-0360	Uniforms	3,375	3,800	3,400	3,400
10-491-0530	Dues & Subscriptions	2,500	2,000	3,085	3,085
10-491-0540	Insurance and Bonds	20,173	20,173	21,061	21,061
10-491-0740	Capital Outlay Equipment	500	840	500	500
10-491-0742	Capital Outlay Computer Equipment	37,070	37,070	16,075	16,075
10-491-0744	Capital Outlay Vehicles	0		16,000	0
	TOTAL	646,764	619,821	660,374	531,360
	REVENUES				
	Inspection Fees	926,564	910,496	819,450	819,450
	Fire Inspection Fees	0		16,230	16,230
	Net Cost to County - Inspections	(279,800)	(290,675)	(175,306)	(304,320)

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 492-GIS MAPPER SERVICES					
10-492-0020	Regular Salaries	114,020	114,020	114,118	114,118
10-492-0040	Professional Services	1,200	1,200	1,200	1,200
10-492-0050	FICA Tax	8,725	8,725	8,730	8,730
10-492-0060	Hospitalization	18,900	18,900	19,845	19,845
10-492-0070	Retirement	5,620	5,620	5,626	5,626
10-492-0071	401 K Contributions	4,560	4,560	4,565	4,565
10-492-0110	Telephone & Postage	2,000	2,000	2,010	2,010
10-492-0140	Travel & Training	2,000	2,000	5,020	3,000
10-492-0160	Equipment Maintenance	2,815	2,815	2,815	2,815
10-492-0170	Vehicle Maintenance	150	150	300	300
10-492-0260	Advertising			300	300
10-492-0320	Office Supplies	8,000	8,000	8,800	8,800
10-492-0440	Data Processing Support	16,000	16,000	23,820	22,320
10-492-0449	County Web Site Maint.	0	0	0	0
10-492-0450	Contract Services	0	0	0	0
10-492-0530	Dues & Subscriptions	425	425	425	425
10-492-0540	Insurance and bonds	6,400	6,400	6,682	6,682
10-492-0570	Misc. Expenses	0	0	0	0
10-492-0740	Capital Outlay Equipment	175	175	0	0
10-492-0742	Capital Outlay Computer Equipment	3,000	3,000	3,100	3,100
	TOTAL	193,990	193,990	207,356	203,836

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 493-RECREATION					
10-493-0010	Part-time Salaries	33,007	33,007	45,595	28,000
10-493-0020	Regular Salaries	138,843	138,843	144,267	144,267
10-493-0040	Professional Services	3,200	3,200	0	0
10-493-0050	FICA Tax	12,764	12,764	14,527	13,175
10-493-0060	Hospitalization	31,500	31,500	26,460	26,460
10-493-0070	Retirement	12,765	12,765	7,112	7,112
10-493-0071	401 K Contributions	6,845	6,845	5,771	5,771
10-493-0110	Telephone & Postage	6,685	6,685	9,500	6,685
10-493-0120	Printing	350	350	200	200
10-493-0130	Utilities	20,000	20,000	32,260	31,000
10-493-0140	Travel & Training	2,500	2,500	1,970	1,970
10-493-0150	Building Maintenance	6,500	6,500	12,200	10,000
10-493-0160	Equipment Maint.	3,500	3,500	10,750	6,250
10-493-0170	Vehicle Maintenance	3,000	3,000	1,750	1,750
10-493-0210	Rental Expense	24,500	24,500	24,600	24,600
10-493-0260	Advertising	4,000	4,000	11,550	6,000
10-493-0310	Vehicle Supplies	7,800	7,800	8,600	8,600
10-493-0320	Office Supplies	3,000	3,000	3,000	3,000
10-493-0330	Recreational Supplies	30,000	30,000	36,450	35,000
10-493-0331	Janitorial Supplies	1,500	1,500	1,500	1,500
10-493-0360	Uniforms	900	900	900	900
10-493-0440	Official Fees	26,000	26,000	37,790	30,000
10-493-0450	Contract Services	5,000	5,000	7,000	7,000
10-493-0451	Instructor Fees	3,500	3,500	5,650	4,000
10-493-0530	Dues & Subscriptions	3,000	3,000	3,105	3,105
10-493-0540	Insurance and Bonds	27,825	27,825	38,150	38,150
10-493-0550	Contributions to Other Rec Programs	100,000	100,000	0	0
10-493-0580	Grants - Bike/Walking trail	0	0	170,085	0
10-493-0720	Land Improvement	0	0	0	0
10-493-0730	Pilot Land Purchase	263,918	263,918	0	0
10-493-0731	Fields at New Elementary School	0	0	0	0
10-493-0734	Recreation in Lieu of Payments	0	0	0	0
10-493-0735	Matching Grant Prog.	0	0	0	0
10-493-0740	Capital Outlay Equipment	0	0	11,475	1,500

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-493-0742	Capital Outlay Computer Equipment	0	0	0	0
10-493-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	782,402	782,402	672,217	445,995
	REVENUES				
	Recreation Contributions	300	4,000	3,000	3,000
	Recreation Fees - Adults	10,000	7,500	10,000	10,000
	Recreation Fees - Youth	25,000	23,000	22,000	22,000
	Recreation Fees - Sponsor Fees	5,000	5,000	5,000	5,000
	Recreation Fees - Gym Fees	0	350	0	0
	Recreation Grant	131,959	197,939	113,390	0
	Concession Stand	4,000	4,000	4,000	4,000
	Net Cost to County - Recreation	606,143	540,613	514,827	401,995

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 495-ECONOMIC DEVELOPMENT					
10-495-0010	Part-time Salaries	0	621	625	625
10-495-0020	Regular Salaries	167,570	167,570	177,833	177,833
10-495-0040	Professional Services	0	4,000	3,000	3,000
10-495-0050	FICA Tax	12,762	12,762	13,650	13,650
10-495-0060	Hospitalization	18,900	18,900	19,845	19,845
10-495-0070	Retirement	8,225	8,225	8,767	8,767
10-495-0071	401 K Contributions	6,675	6,675	7,113	7,113
10-495-0110	Telephone & Postage	4,400	4,400	5,530	5,530
10-495-0120	Printing	3,000	3,000	5,000	5,000
10-495-0130	Utilities	1,200	1,350	1,500	1,500
10-495-0140	Travel & Training	7,500	7,500	14,470	12,470
10-495-0150	Building Maintenance	800	800	2,000	2,000
10-495-0160	Equipment Maintenance	650	800	650	650
10-495-0170	Vehicle Maintenance	700	1,000	2,500	2,500
10-495-0210	Rental Expense	15,000	15,000	18,825	18,825
10-495-0260	Advertising	29,000	29,000	30,700	30,700
10-495-0310	Automotive Supplies	3,000	3,000	5,975	5,975
10-495-0320	Office Supplies	2,500	2,500	3,500	3,500
10-495-0430	Paving Project - Neeb	38,000	38,000	0	0
10-495-0440	HUB Project	40,000	40,000	40,000	40,000
10-495-0530	Dues & Subscriptions	3,500	3,500	3,500	3,500
10-495-0540	Insurance and Bonds	6,724	6,724	7,020	7,020
10-495-0740	Capital Outlay Equipment	3,000	3,000	1,500	1,500
10-495-0750	Capital Project	20,000	20,000	20,000	0
10-495-0751	Incentive Payouts	85,097	85,097	162,655	162,655
10-495-0752	Novo Incentive to Water/Sewer Fund	0	0	500,000	0
	TOTAL	478,203	482,803	1,055,533	533,533
	REVENUES				
	Net Cost to County - EDC	478,203	482,803	1,055,533	533,533

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 500-MAINTENANCE					
10-500-0010	Part-time Salaries	10,000	10,890	10,000	10,000
10-500-0020	Regular Salaries	344,857	348,808	358,078	358,078
10-500-0050	FICA Tax	27,145	27,448	28,158	28,158
10-500-0060	Hospitalization	75,600	78,480	79,380	79,380
10-500-0070	Retirement	17,000	17,655	17,653	17,653
10-500-0071	401 K Contributions	13,795	13,952	14,323	14,323
10-500-0110	Telephone & Postage	3,100	4,137	4,200	4,200
10-500-0130	Utilities	95,000	137,015	137,000	95,000
10-500-0140	Travel & Training	2,000	2,500	2,500	2,500
10-500-0150	Building Maintenance	50,000	85,200	85,000	50,000
10-500-0160	Equipment Maintenance	3,500	3,000	3,000	3,000
10-500-0170	Vehicle Maintenance	6,000	6,000	6,000	6,000
10-500-0260	Advertising Expense		0	0	0
10-500-0310	Automotive Supplies	8,000	13,952	14,000	14,000
10-500-0320	Office Supplies	1,500	1,000	1,000	1,000
10-500-0330	Department Materials	18,000	14,650	15,000	15,000
10-500-0331	Janitorial Supplies	28,000	31,425	32,000	32,000
10-500-0360	Uniforms	6,000	6,000	6,000	6,000
10-500-0450	Contract Services	17,500	12,402	15,000	13,000
10-500-0451	Waste Industries	0	0	0	0
10-500-0452	Pest Control	8,900	10,280	10,500	10,500
10-500-0453	Landscaping	37,000	40,000	40,000	40,000
10-500-0530	Dues & Subscriptions	0	0	0	0
10-500-0540	Insurance and Bonds	24,655	24,655	25,740	25,740
10-500-0570	Safety Repairs	10,000	8,000	8,000	8,000
10-500-0730	Building Improvements	5,000	5,000	5,000	5,000
10-500-0740	Capital Outlay Equipment	0	0	0	0
10-500-0742	Capital Outlay Computer Equipment	0	0	0	0
10-500-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	812,552	902,449	917,532	838,532

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 506-CENTRAL SERVICES					
10-506-0040	Medical Examiner	25,000	22,000	22,000	22,000
10-506-0041	Professional Services	45,000	45,000	57,000	57,000
10-506-0110	Postage Meter Activity	14,000	14,000	14,000	14,000
10-506-0120	Postage Meter Rental	8,500	8,500	8,500	8,500
10-506-0121	Emp of the Quarter\Cnty Govt. Wk	4,000	3,500	4,000	3,500
10-506-0130	Community Penalties Program	2,760	2,760	0	0
10-506-0320	Central Copying Supplies	8,500	8,500	8,500	8,500
10-506-0493	Boys and Girls Club	25,000	25,000	25,000	10,000
10-506-0570	Franklin Co. Arts Council	10,000	10,000	10,000	10,000
10-506-0592	Franklin County Chamber	10,000	10,000	18,000	10,000
10-506-0595	Franklin Volunteers in Medicine	10,000	10,000	10,000	10,000
10-506-0596	CBA Programs	100,000	85,000	85,000	85,000
10-506-0600	Misc. Stock Room	5,500	5,500	5,500	5,500
10-506-0610	F-V-W Opportunities	17,500	17,500	17,500	17,500
10-506-0640	Kerr Tar COG Dues	22,354	22,354	22,354	22,354
10-506-0645	Franklin-Granville-Vance Partnership	0	0	5,000	0
10-506-0650	Safe Space- Operating	10,000	10,000	25,000	10,000
10-506-0651	Beaver Reduction Program	4,000	4,000	4,000	4,000
10-506-0660	Juvenile Detention	45,500	55,000	55,000	55,000
10-506-0680	To Airport Fund	16,667	16,667	16,667	0
10-506-0691	Transfer to Water and Sewer Fd.	0	0	0	0
10-506-0692	Transfer to CDBG Fund	45,000	45,000	0	0
10-506-0720	Area Mental Health	155,757	155,757	172,430	155,757

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-506-0760	KARTS Program	20,482	20,482	23,531	23,531
10-506-0770	KARTS ROAP Program	79,756	79,756	79,756	79,756
10-506-0974	Neuse River Basin	400	400	400	400
10-506-0980	Occupancy Tax	50,000	50,000	60,000	60,000
10-506-0981	Institute Of Govt. Proj.	500	500	500	500
10-506-0982	Roanoke River Basin	2,500	2,500	2,500	2,500
10-506-0990	To Revaluation Fund	124,503	124,503	155,000	155,000
	TOTAL	863,179	854,179	907,138	830,298
	REVENUES				
	OJJP Reimbursement	85,000	85,000	85,000	85,000
	Occupancy Tax	50,000	50,000	60,000	60,000
	KARTS ROAP Grant	79,756	79,756	79,756	79,756
	Net Cost to County - Central Services	648,423	639,423	682,382	605,542

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 510-SHERIFF					
10-510-0010	Part-time Salaries	148,000	148,000	178,000	148,000
10-510-0020	Regular Salaries	2,570,782	2,570,782	2,992,454	2,528,313
10-510-0040	Professional Services	35,000	30,000	35,000	35,000
10-510-0050	FICA Taxes	177,615	177,615	242,540	204,738
10-510-0060	Hospitalization	321,300	321,300	476,280	416,745
10-510-0061	Retiree Insurance	37,443	37,443	29,335	29,335
10-510-0070	Retirement	106,532	106,532	145,433	125,016
10-510-0071	401 K Contributions	111,112	111,112	143,638	125,016
10-510-0072	Separation Allowance	27,481	27,481	27,481	20,625
10-510-0110	Telephone & Postage	56,471	69,000	72,000	72,000
10-510-0130	Utilities	6,400	5,700	9,000	7,000
10-510-0140	Travel & Training	22,095	22,095	25,000	25,000
10-510-0150	Building Maintenance	20,000	20,000	30,000	23,000
10-510-0160	Equipment Maintenance	30,000	10,000	30,000	15,000
10-510-0170	Vehicle Maintenance	125,000	125,000	150,000	150,000
10-510-0210	Rental	33,165	33,165	25,000	25,000
10-510-0310	Automotive Supplies	165,000	165,000	359,100	225,000
10-510-0320	Office Supplies	30,000	40,000	35,000	35,000
10-510-0321	K-9 Supplies	10,000	10,000	18,500	10,000
10-510-0322	Dare Supplies	10,000	8,000	10,000	10,000
10-510-0355	Explorer Program	2,000	1,500	2,000	2,000
10-510-0330	Department Materials	20,000	20,000	28,000	20,000
10-510-0350	Law Enforcement Equipment	62,000	71,000	116,000	62,000
10-510-0356	LLEBG Grant	20,520	18,990	6,900	6,900
10-510-0360	Uniforms	33,000	33,000	69,975	36,000
10-510-0450	Contract Services	24,455	17,455	20,135	20,135
10-510-0530	Dues & Subscriptions	3,000	10,000	3,000	3,000
10-510-0535	Drug Enforcement Funds	30,000	30,000	75,000	30,000
10-510-0540	Insurance & Bonds	162,650	162,650	269,807	269,807
10-510-0550	Unemployment Expense	100,000	100,000	50,000	50,000
10-510-0740	Capital Outlay Equipment	53,105	53,105	83,500	50,000
10-510-0742	Capital Outlay Computer Equip	10,000	10,000	26,100	26,100
10-510-0744	Capital Outlay Vehicles	624,612	641,612	475,770	159,000

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	TOTAL	5,188,738	5,207,537	6,259,948	4,964,730
	REVENUES				
	State DWI Funds	5,500	0	5,500	5,500
	Sheriff Fees	75,000	75,000	75,000	75,000
	Child Support Officer Reimb.	38,047	38,047	38,047	38,047
	School Reimb. Hum. Resource Officer	97,500	97,500	97,500	97,500
	Concealed Weapons	4,200	5,500	5,500	5,500
	Explorers Program	1,500	200	2,000	2,000
	Sheriff Contributions	1,000	1,000	1,000	1,000
	Net Cost to County - Sheriff's Office	**4,965,991**	**4,990,290**	**6,035,401**	**4,740,183**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 511-COMMUNICATIONS					
10-511-0010	Part-time Salaries	31,200	56,200	31,200	31,200
10-511-0020	Regular Salaries	489,740	433,454	604,254	522,308
10-511-0040	Professional Services	1,100	1,100	1,100	1,100
10-511-0050	FICA Taxes	40,600	40,600	48,612	42,343
10-511-0060	Hospitalization	86,625	86,625	112,455	92,610
10-511-0061	Retiree Insurance	2,886	2,886	1,516	1,516
10-511-0070	Retirement	24,625	24,265	29,790	25,750
10-511-0071	401 K Contributions	19,980	19,980	24,170	20,892
10-511-0110	Telephone & Postage	20,260	17,200	17,640	17,640
10-511-0130	Utilities	0	0	0	0
10-511-0140	Travel & Training	6,000	6,000	6,000	6,000
10-511-0160	Equipment Maintenance	42,533	42,533	42,895	42,895
10-511-0170	Vehicle Maintenance	0	0	300	0
10-511-0210	Equipment Rental	2,520	2,520	143,905	2,645
10-511-0260	Advertising	300	300	300	300
10-511-0310	Vehicle Supplies	0	0	3,500	0
10-511-0320	Office Supplies	5,000	5,000	6,000	5,250
10-511-0330	Departmental Materials	2,500	2,500	2,500	2,500
10-511-0360	Uniforms	2,000	2,000	2,000	2,000
10-511-0440	Code Red System Support	0	0	20,000	10,000
10-511-0450	Contract Services	43,600	43,600	11,800	11,800
10-511-0530	Dues & Subscriptions	500	500	420	420
10-511-0540	Insurance and Bonds	26,897	26,897	28,075	28,075
10-511-0740	Capital Outlay Equipment	69,600	69,600	6,000	4,000
10-511-0742	Capital Outlay Computer	0	0	0	0
10-511-0742	Capital Outlay Vehicle	0	0	31,250	0
	TOTAL	918,466	883,760	1,175,682	871,244

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 512-JAIL					
10-512-0010	Part-time Salaries	55,000	120,000	68,000	68,000
10-512-0020	Regular Salaries	1,153,647	1,154,647	1,279,019	1,169,606
10-512-0040	Professional Services	8,000	28,750	8,000	8,000
10-512-0050	FICA Tax	94,090	94,090	103,047	94,677
10-512-0060	Hospitalization	226,800	226,800	251,370	224,910
10-512-0061	Retiree Insurance	6,000	6,000	6,540	6,540
10-512-0070	Retirement	57,925	57,925	63,056	57,662
10-512-0071	401 K Contributions	47,000	47,000	50,670	47,954
10-512-0110	Telephone & Postage	6,000	6,000	7,500	7,500
10-512-0130	Utilities	216,000	228,000	293,380	250,000
10-512-0140	Travel & Training	15,000	10,000	15,000	14,000
10-512-0150	Building Maintenance	47,820	47,820	125,000	30,000
10-512-0160	Equipment Maintenance	15,000	15,000	60,000	15,000
10-512-0170	Vehicle Maintenance	5,000	5,000	15,000	7,000
10-512-0210	Equipment Rental	4,225	4,225	5,000	5,000
10-512-0310	Automotive Supplies	5,000	5,000	62,975	35,000
10-512-0320	Office Supplies	7,500	75,000	10,000	7,500
10-512-0330	Departmental Supplies	30,000	35,000	65,000	40,000
10-512-0335	Janitorial Supplies	25,000	30,000	50,000	31,800
10-512-0340	Medical Expenses	200,000	200,000	200,000	200,000
10-512-0360	Uniforms	15,000	15,000	35,000	20,000
10-512-0450	Contract Services	32,000	14,000	3,275	3,275
10-512-0451	Contracted Medical Services	180,000	180,000	242,700	242,700
10-512-0452	Contract House Arrest	48,000	25,000	18,000	18,000

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-512-0530	Dues and Subscriptions	1,000	300	1,000	500
10-512-0540	Insurance and Bonds	85,173	85,173	88,921	88,921
10-512-0550	Unemployment Expense	0	0	0	0
10-512-0740	Capital Outlay Equipment	9,370	9,370	15,400	15,400
10-512-0742	Capital Outlay Computer	3,500	3,500	3,500	3,500
10-512-0744	Capital Outlay Equipment Vehicle	0	0	66,470	0
	TOTAL	2,599,050	2,728,600	3,212,823	2,712,445
	REVENUES				
	Jail Fees	570,000	735,000	1,250,000	1,250,000
	Telephone Commission	45,000	55,000	48,000	48,000
	Jail Non Emergency Medical Fee	1,000	0	1,000	1,000
	Net Cost to County - Jail Operations	1,983,050	1,938,600	1,913,823	1,413,445

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 513-Meal Program Jail					
10-513-0010	Part-time Salaries	17,000	31,000	30,000	15,000
10-513-0020	Regular Salaries	132,391	132,391	139,500	139,500
10-513-0040	Professional Services	1,500	800	1,500	1,500
10-513-0050	FICA Tax	11,428	11,428	12,967	12,967
10-513-0060	Hospitalization	37,800	37,800	33,075	33,075
10-513-0070	Retirement	6,525	6,525	6,877	6,877
10-513-0071	401 K Contributions	5,295	5,295	5,580	5,580
10-513-0110	Telephone & Postage	1,000	1,000	1,000	1,000
10-513-0140	Travel & Training	1,000	1,000	1,000	1,000
10-513-0160	Equipment Maintenance	5,000	6,000	7,500	7,500
10-513-0170	Vehicle Maintenance	1,500	1,265	1,500	1,500
10-513-0210	Equipment Rental	468	468	470	470
10-513-0310	Automotive Supplies	5,000	20,000	5,250	5,250
10-513-0320	Office Supplies	600	800	1,000	900
10-513-0330	Departmental Supplies	20,000	25,000	30,000	25,000
10-513-0331	Food Purchases	330,000	400,000	443,980	443,980
10-513-0335	Janitorial Supplies	8,000	8,000	16,000	9,000
10-513-0360	Uniforms	0	0	1,250	1,250
10-513-0530	Dues and Subscriptions	100	0	100	100
10-513-0540	Insurance and Bonds	6,452	6,452	6,736	6,736
10-513-0740	Capital Outlay Equipment	2,000	0	0	0
10-513-0742	Capital Outlay Computer	0	0	1,500	0
	TOTAL	593,059	695,224	746,785	718,185
	REVENUES				
	Meal Reimbursement	120,000	130,000	120,000	120,000
	Net Cost to County - Jail Meal Program	473,059	565,224	626,785	598,185

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 515-CLERK OF COURT					
10-515-0110	Telephone & Postage	1,600	1,600	1,600	1,600
10-515-0120	Printing	0	0	7,500	7,500
10-515-0130	Utilities	52,000	52,000	52,000	52,000
10-515-0150	Building Maintenance	2,700	2,700	2,700	2,700
10-515-0210	Rental building space	5,400	5,400	5,400	5,400
10-515-0320	Office Supplies	500	500	500	500
10-515-0330	Department Materials	2,500	2,500	2,500	2,500
10-515-0440	Data Processing Support	2,180	2,180	2,180	2,180
10-515-0450	Jury Commission Pmts	2,000	2,000	2,000	2,000
10-515-0540	Insurance and Bonds	5,000	5,000	5,220	5,220
10-515-0570	Law Library	1,000	1,000	1,000	1,000
10-515-0740	Capital Outlay Equipment	1,000	1,000	1,000	0
	TOTAL	75,880	75,880	83,600	82,600

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 530-FIRE PROTECTION					
10-530-0920	State Forest Service	93,620	93,620	105,806	96,430
10-530-0921	Fire Association - Simulcast Paging Sy	0	0	0	0
10-530-0922	Justice Fire Bldg Project	0	0	0	0
10-530-0923	White level Paving Proj.	0	0	0	0
10-530-0924	Epson Building Pymt	0	0	0	0
10-530-9900	Mutual Aid	40,700	40,700	40,700	40,700
	TOTAL	134,320	134,320	146,506	137,130

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 531-RESCUE & AMBULANCE SERVICES					
10-531-0010	Part-time Salaries	140,000	140,000	150,000	150,000
10-531-0020	Regular Salaries	1,772,038	1,772,038	2,349,257	1,824,167
10-531-0040	Professional Services	4,000	5,000	2,000	2,000
10-531-0050	FICA Tax	147,185	147,185	191,193	151,025
10-531-0060	Hospitalization	289,800	289,800	396,900	310,905
10-531-0061	Retire Insurance	15,852	15,852	5,560	5,560
10-531-0070	Retirement	88,050	88,050	115,818	100,745
10-531-0071	401 K Contributions	71,440	71,440	93,970	81,740
10-531-0110	Telephone Expense	11,000	11,000	12,800	12,800
10-531-0111	Postage	4,000	2,000	2,000	2,000
10-531-0130	Utilities	14,200	14,200	14,200	14,200
10-531-0140	Travel & Training	15,000	15,000	15,000	15,000
10-531-0150	Building Maintenance	2,000	1,500	2,000	2,000
10-531-0160	Equipment Maintenance	6,500	7,000	6,500	6,500
10-531-0170	Vehicle Maintenance	15,000	15,000	15,000	15,000
10-531-0210	Lease for Data Collection	74,000	74,000	74,000	74,000
10-531-0260	Advertising	500	0	500	500
10-531-0310	Automotive Supplies	35,000	35,000	40,000	40,000
10-531-0320	Office Supplies	3,000	3,000	2,500	2,500
10-531-0330	Department Materials	15,000	15,000	15,000	15,000
10-531-0331	Janitorial Supplies	1,000	500	750	750
10-531-0340	Medical Supplies	50,000	80,000	150,000	150,000
10-531-0360	Uniforms	17,500	17,500	25,200	25,200

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-531-0440	Software Support	8,750	8,750	8,750	2,500
10-531-0450	Morgue Services	0	0	0	0
10-531-0451	Contracted Waste Disposal	1,000	1,000	1,200	1,200
10-531-0452	Contracted Billing and Collecting Serv	120,000	90,000	90,000	90,000
10-531-0530	Dues & Subscriptions	900	900	1,200	1,200
10-531-0532	Internet Access	0	0	0	0
10-531-0540	Insurance and Bonds	100,000	100,000	104,400	104,400
10-531-0740	Capital Outlay Equipment	10,000	10,000	6,080	4,500
	TOTAL	3,032,715	3,030,715	3,891,778	3,205,392
	REVENUES				
	Medicare/Medicaid Ambulance	370,665	500,000	400,000	400,000
	Insurance - Ambulance	134,000	150,000	140,000	140,000
	Private Pay Ambulance	34,500	21,000	40,000	40,000
	Incentive funds for Zoll Equip. and Ambul	74,000	74,000	74,000	74,000
	Net Costs to county - Emergency Medi	2,419,550	2,285,715	3,237,778	2,551,392

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 532-EMERGENCY MANAGEMENT SERVICES					
10-532-0020	Regular Salaries	160,310	160,310	213,722	175,152
10-532-0040	Professional Services	1,700	2,000	1,000	1,000
10-532-0050	FICA Tax	12,265	12,265	16,350	13,400
10-532-0060	Hospitalization	31,500	31,500	33,075	26,460
10-532-0061	Retiree Insurance	6,000	6,000	13,152	13,152
10-532-0070	Retirement	7,900	7,900	10,536	8,635
10-532-0071	401 K Contributions	6,415	6,415	8,550	7,005
10-532-0110	Telephone & Postage	8,400	8,400	8,400	8,400
10-532-0120	Safety Program	400	400	400	400
10-532-0130	Utilities	3,500	3,500	4,700	3,850
10-532-0140	Travel & Training	4,500	4,500	4,800	4,500
10-532-0150	Building Maintenance	6,200	6,200	1,000	1,000
10-532-0160	Equipment Maintenance	1,200	1,200	1,200	1,200
10-532-0170	Vehicle Maintenance	8,000	8,000	8,000	8,000
10-532-0210	Equipment Rental	5,602	5,600	5,602	5,602
10-532-0260	Advertising	100	0	100	100
10-532-0310	Automotive Supplies	4,500	4,500	4,500	4,500
10-532-0320	Office Supplies	2,500	2,500	2,100	2,100
10-532-0330	Department Materials	2,300	2,300	2,300	2,300
10-532-0331	Janitorial Supplies	300	200	300	300
10-532-0360	Uniforms	3,500	3,500	3,500	3,500
10-532-0440	EOC Activation Operations	1,000	500	1,000	1,000
10-532-0446	Home Land Security	0	0	0	0

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-532-0447	Fire Education Grant	18,300	18,300	0	0
10-532-0449	HRSA GRANT	26,795	26,795	0	0
10-532-0530	Dues & Subscriptions	3,300	3,200	3,000	3,000
10-532-0540	Insurance and Bonds	6,724	6,724	7,020	7,020
10-532-0740	Capital Outlay Equipment	1,500	1,500	4,400	0
10-532-0742	Capital Outlay Computer Equipment	0	0	0	0
10-532-0744	Capital Outlay Vehicles	23,800	23,800	23,800	0
	TOTAL	358,511	358,009	382,507	301,576
	REVENUES				
	Fire Inspection Fees	30,000	20,000	25,000	25,000
	Home Land Security	45,095	45,095	0	0
	State Grants Emergency Mgmt	23,000	26,430	28,000	28,000
	Net Costs to County - Emergency Man.	260,416	266,484	329,507	248,576

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 533-RESCUE SQUAD CONTRIBUTIONS (6pm -6am Rescue Squad)					
10-533-1000	Louisburg Rescue	48,516	48,516	33,450	33,450
10-533-2000	Bunn Rescue	48,516	48,516	47,100	38,000
10-533-5000	Franklinton Rescue	44,120	44,120	80,250	48,516
10-533-7000	Youngsville Rescue	48,516	48,516	75,600	48,516
10-533-8904	Medical Director	12,000	12,000	20,000	20,000
10-533-9000	Whitelevel Rescue	31,550	31,550	42,000	38,500
10-533-9900	Incentive Payments	196,000	196,000	232,000	0
10-533-0744	Incentive Purchases\Ambulance	220,000	220,000	425,475	425,475
	TOTAL	649,218	649,218	955,875	652,457
	REVENUES				
	Contributions from Reserve Fund	220,000	220,000	274,000	274,000
	Contributions to Incentive Fund	196,000	196,000	232,000	0
	Net Costs to County - Rescue Contribu	233,218	233,218	449,875	378,457

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 580 - 4H DIRECTIONS					
10-580-0010	Part-time Salaries	21,194	21,194	21,194	21,194
10-580-0020	Regular Salaries	85,335	85,335	85,585	85,585
10-580-0040	Professional Services	2,800	2,800	15,422	15,422
10-580-0050	FICA Tax	8,150	8,150	8,169	8,169
10-580-0060	Hospitalization\Dental	18,900	18,900	19,845	19,845
10-580-0070	Retirement	4,205	4,205	4,279	4,279
10-580-0071	401 k Contribution	3,515	3,515	3,423	3,423
10-580-0070	Telephone and Postage	500	500	564	564
10-580-0120	Printing	950	950	790	790
10-580-0140	Travel and Training	8,500	8,500	9,700	9,700
10-580-0160	Equipment Maintenance	270	270	250	250
10-580-0260	Advertising	0	0	900	900
10-580-0320	Office Supplies	1,050	1,050	1,071	1,071
10-580-0330	Departmental Supplies	100	100	100	100
10-580-0440	Restitution Payments	4,200	4,200	4,200	4,200
10-580-0530	Dues and Subscriptions	250	250	500	500
10-580-0540	Insurance and Bonds	4,075	4,075	4,255	4,255
10-580-0740	Capital Outlay	23,000	23,000	0	0
	TOTAL	186,994	186,994	180,247	180,247
	REVENUES				
	CBA Restitution 4-h Directions	177,255	177,255	175,437	160,000
	Net Cost to County - 4H Directions Pro	9,739	9,739	4,810	20,247

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 590-HEALTH					
10-590-0010	Part-time Salaries	0	0	0	0
10-590-0020	Regular Salaries	629,409	599,490	635,113	510,337
10-590-0040	Professional Services	4,590	11,860	4,590	4,590
10-590-0041	Legal Services	2,510	1,500	2,510	2,510
10-590-0050	FICA Tax	48,150	44,410	48,585	39,040
10-590-0060	Hospitalization	88,200	88,200	92,610	61,189
10-590-0061	Retiree Insurance	17,307	17,310	16,725	16,725
10-590-0070	Retirement	31,030	29,720	31,310	25,160
10-590-0071	401 K Contributions	25,175	22,500	25,405	20,413
10-590-0110	Telephone\Communications	3,500	2,000	3,720	3,720
10-590-0111	Postage	3,000	3,000	3,000	3,000
10-590-0130	Utilities	22,000	22,000	22,000	22,000
10-590-0140	Travel & Training	5,500	4,500	5,500	5,000
10-590-0150	Building Maintenance	5,000	5,000	3,972	3,972
10-590-0160	Equipment Maintenance	3,500	1,500	1,600	1,600
10-590-0170	Vehicle Maintenance	3,000	3,000	3,000	3,000
10-590-0210	Rental	8,990	7,000	5,105	5,105
10-590-0260	Advertising	500	500	500	500
10-590-0310	Automotive Supplies	7,000	7,000	7,000	7,000
10-590-0320	Office Supplies	2,000	2,000	2,000	2,000
10-590-0330	Department Materials	20,000	8,000	9,125	9,125
10-590-0331	Janitorial Supplies	2,000	2,000	1,000	1,000
10-590-0340	Medical Supplies	8,000	8,000	10,000	2,000
10-590-0360	Uniforms	500	400	600	600
10-590-0440	Data Processing Support	4,000	4,000	4,500	4,500
10-590-0450	Contract Services	2,500	2,500	5,500	5,500
10-590-0451	Contract Medical Services	11,000	11,000	11,000	0
10-590-0530	Dues & Subscriptions	2,245	2,245	2,130	2,130
10-590-0540	Insurance & Bonds	12,674	12,675	13,232	13,232
10-590-0541	Mal Practice Insurance	1,000	1,000	1,600	1,600
10-590-0740	Capital Outlay Equipment	2,000	2,000	0	0
10-590-0742	Capital Outlay Computer	1,500	1,500	0	0
10-590-0744	Capital Outlay Vehicles	0	16,345	0	0
	TOTAL	977,780	944,155	972,932	776,548

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	REVENUES				
	State Grants Health	88,920	69,750	9,750	9,750
	Environmental Health Fees	332,000	248,669	302,070	302,070
	Net Cost to County - General Health	**556,860**	**625,736**	**661,112**	**464,728**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 591-ANIMAL CONTROL					
10-591-0020	Regular Salaries	167,491	167,491	198,378	174,013
10-591-0040	Professional Services	1,000	1,000	1,000	1,000
10-591-0050	FICA Tax	12,815	12,815	15,175	13,312
10-591-0060	Hospitalization	31,500	31,500	39,690	33,075
10-591-0061	Retiree Insurance	6,000	6,000	1,493	1,493
10-591-0070	Retirement	8,255	8,255	9,780	8,580
10-591-0071	401 K Contributions	6,700	6,700	7,935	6,960
10-591-0110	Telephone Expense	6,700	6,700	10,000	10,000
10-591-0111	Postage	500	0	500	500
10-591-0130	Utilities	6,800	6,000	22,500	20,000
10-591-0140	Travel & Training	2,000	2,000	2,000	2,000
10-591-0150	Building Maintenance	2,500	2,000	2,000	2,000
10-591-0160	Equipment Maintenance	500	500	1,000	1,000
10-591-0170	Vehicle Maintenance	5,500	5,500	6,500	5,500
10-591-0210	Rental	300	300	0	0
10-591-0260	Advertising	1,000	0	2,000	2,000
10-591-0310	Automotive Supplies	13,500	15,000	23,500	15,000
10-591-0320	Office Supplies	1,100	1,100	3,500	3,500
10-591-0330	Department Materials	9,000	9,000	9,000	9,000
10-591-0331	Janitorial Supplies	700	0	4,000	4,000
10-591-0360	Uniforms	3,000	3,000	4,000	4,000
10-591-0440	Data Processing Support	1,500	1,500	850	850
10-591-0450	Contract Services	10,500	18,000	18,500	18,500
10-591-0532	Internet Services	300	300	500	0
10-591-0540	Insurance & Bonds	11,207	11,207	11,700	11,700
10-591-0730	Improvements to Grounds	2,000	0	2,000	2,000
10-591-0740	Capital Outlay Equipment	0	0	22,000	10,000
10-591-0742	Capital Outlay Computers	0	0	1,250	1,250
10-591-0744	Capital Outlay Vehicles	0	0	18,500	0
	TOTAL	312,368	315,868	439,251	361,233
	REVENUES				
	Animal Control Fees	3,000	5,500	6,500	6,500
	Net Cost to County - Animal Control	309,368	310,368	432,751	354,733

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 592-CLINICAL HEALTH					
10-592-0010	Part-time Salaries	0	0	0	0
10-592-0020	Regular Salaries	1,298,712	1,219,170	1,251,341	1,374,176
10-592-0040	Professional Services	25,500	22,150	26,856	26,856
10-592-0050	FICA Tax	99,350	90,750	95,728	224,910
10-592-0060	Hospitalization	226,800	226,800	230,160	230,160
10-592-0061	Retiree Insurance	0	0	1,985	1,985
10-592-0070	Retirement	64,025	59,960	59,508	67,747
10-592-0071	401 K Contributions	51,950	48,700	48,380	54,967
10-592-0110	Telephone\Communications	39,228	39,230	35,640	35,640
10-592-0111	Postage	7,790	7,790	7,790	7,790
10-592-0140	Travel & Training	10,000	8,000	6,400	6,400
10-592-0150	Building Maintenance	500	500	1,700	1,700
10-592-0160	Equipment Maintenance	6,000	3,000	2,570	2,570
10-592-0170	Vehicle Maintenance	4,000	2,500	2,000	2,000
10-592-0210	Equipment Rental	25,000	25,000	27,400	27,400
10-592-0260	Advertising	2,000	1,000	1,500	1,500
10-592-0310	Automotive Supplies	3,000	2,000	3,000	3,000
10-592-0320	Office Supplies	3,300	3,300	3,300	3,300
10-592-0330	Department Materials	30,000	30,000	8,000	8,000
10-592-0331	Janitorial Supplies	4,000	3,000	2,500	2,500
10-592-0340	Medical Supplies	102,989	102,990	95,000	95,000
10-592-0360	Uniforms	2,235	1,600	2,200	2,200
10-592-0361	Staff Uniforms	1,000	1,000	1,200	1,200
10-592-0440	Data Processing Support	12,500	12,500	12,500	12,500
10-592-0450	Contract Services	27,500	35,500	30,600	30,600
10-592-0451	Contract Medical Services	331,000	409,450	362,056	362,056
10-592-0530	Dues & Subscriptions	1,500	1,500	1,500	1,500
10-592-0532	Internet Service	0	0	0	0
10-592-0540	Insurance & Bonds	74,511	74,515	77,789	77,789
10-592-0541	Malpractice Insurance	7,800	6,465	7,800	7,800
10-592-0740	Capital Outlay Equipment	1,000	1,000	0	0
10-592-0742	Capital Outlay Computer	2,700	2,700	0	0
10-592-0744	Capital Outlay	0	0	0	0

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	TOTAL	2,465,890	2,442,070	2,406,403	2,673,246
	REVENUES				
	Family Planning Fees	148,000	138,605	138,200	138,200
	Child Health Fees	726,000	831,921	968,200	968,200
	Maternal Health Fees	350,000	324,767	325,000	325,000
	Comm. Disease Fees	17,000	33,540	33,000	33,000
	General Health Fees	115,000	108,716	81,666	81,666
	State Adult Health	104,208	165,090	93,112	93,112
	State Grants Family Planning	30,283	64,333	61,651	61,651
	State Grants MCH	27,000	27,000	27,000	27,000
	State Grants Child Health	114,008	114,008	113,934	113,934
	State Grants WIC Program	214,326	214,326	214,326	214,326
	State Grants Comm. Disease	20,060	20,060	20,060	20,060
	Child Health Smart Start	0	0	0	0
	Health Contributions	0	0	0	0
	Private Grants - Health	10,000	6,285	0	0
	Jail Health Reimb	0	0	0	0
	Net Cost to County - Clinical Health	**590,005**	**393,419**	**330,254**	**597,097**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 593- Dental Health					
10-593-0020	Regular Salaries	261,906	145,205	267,382	267,382
10-593-0040	Professional Services	6,000	3,500	3,500	3,500
10-593-0050	FICA Tax	20,035	10,835	20,455	20,455
10-593-0060	Hospitalization	37,800	34,650	39,690	39,690
10-593-0070	Retirement	12,860	7,150	13,182	13,182
10-593-0071	401 K Contributions	10,475	6,215	10,695	10,695
10-593-0110	Telephone\Communications	3,000	5,800	5,800	5,800
10-593-0111	Postage	3,480	3,480	3,480	3,480
10-593-0130	Utilities	8,500	8,500	7,200	7,200
10-593-0140	Travel & Training	500	175	600	600
10-593-0150	Building Maintenance	5,000	2,500	1,900	1,900
10-593-0160	Equipment Maintenance	4,800	4,800	4,000	4,000
10-593-0170	Vehicle Maintenance	2,000	1,500	2,000	2,000
10-593-0210	Equipment Rental	4,000	4,000	4,500	4,500
10-593-0260	Advertising	500	0	500	500
10-593-0310	Auto Supplies	1,500	1,500	1,500	1,500
10-593-0320	Office Supplies	1,500	1,500	1,500	1,500
10-593-0330	Departmental Supplies	4,500	4,500	4,500	4,500
10-593-0331	Janitorial Supplies	1,200	500	500	500
10-593-0340	Medical Supplies	20,000	20,000	20,000	20,000
10-593-0360	Uniforms	3,000	100	200	200
10-593-0361	Staff Uniforms	0	0	0	0
10-593-0440	Data Processing Support	7,000	7,000	7,000	7,000
10-593-0451	Contract Services	30,279	0	0	0
10-593-0452	Contract Medical Services	32,000	193,330	81,000	81,000
10-593-0530	Dues & Subscriptions	200	0	200	200
10-593-0540	Insurance & Bonds	23,786	23,790	24,833	24,833
10-593-0541	Malpractice Insurance	4,500	4,400	4,500	4,500
10-593-0740	Capital Outlay Equipment	14,000	14,000	0	0
10-593-0742	Capital Outlay Computer Equipment	4,000	4,000	0	0
10-593-0744	Capital Outlay Vehicles				
	TOTAL	528,321	512,930	530,617	530,617
	REVENUES				
	Dental Health Fees	780,000	684,839	685,000	685,000

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	Dental Health Grant	0	0	0	0
	Net Surplus to County - Dental Health	**(251,679)**	**(171,909)**	**(154,383)**	**(154,383)**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 596-HOME HEALTH AGENCY					
10-596-0010	Part-time Salaries	17,500	16,920	17,500	17,500
10-596-0020	Regular Salaries	673,753	658,935	702,308	702,308
10-596-0040	Professional Services	19,000	9,000	7,140	7,140
10-596-0041	Legal Services	500	0	0	0
10-596-0050	FICA Tax	52,880	49,605	9,180	9,180
10-596-0060	Hospitalization	113,400	113,400	119,070	119,070
10-596-0070	Retirement	33,080	32,390	34,625	34,625
10-596-0071	401 K Contributions	26,950	25,880	28,092	28,092
10-596-0110	Telephone\Communications	7,500	7,500	9,804	9,804
10-596-0111	Postage	5,000	5,000	2,000	2,000
10-596-0130	Utilities	9,000	9,000	9,000	9,000
10-596-0140	Travel & Training	4,000	1,500	2,500	2,500
10-596-0150	Building Maintenance	5,000	4,500	4,500	4,500
10-596-0160	Equipment Maintenance	3,850	1,300	812	812
10-596-0170	Vehicle Maintenance	6,500	6,500	6,500	6,500
10-596-0210	Rental	13,965	13,965	13,977	13,977
10-596-0260	Advertising	1,000	700	800	800
10-596-0310	Automotive Supplies	8,000	8,000	8,000	8,000
10-596-0320	Office Supplies	1,650	1,650	1,650	1,650
10-596-0330	Department Materials	3,000	3,000	2,000	2,000
10-596-0331	Janitorial Supplies	3,200	1,500	2,750	2,750
10-596-0340	Medical Supplies	210,000	115,000	120,000	120,000
10-596-0361	Staff Uniforms	500	500	900	900
10-596-0440	Data Processing Support	13,300	23,300	18,400	18,400
10-596-0451	Contract Medical Services	160,000	160,000	160,000	160,000
10-596-0530	Dues & Subscriptions	17,600	17,000	3,500	3,500
10-596-0540	Insurance & Bonds	69,300	69,300	72,350	72,350
10-596-0541	Malpractice Insurance	6,600	6,600	7,090	7,090
10-596-0740	Capital Outlay Equipment	1,700	1,700	0	0
10-596-0742	Capital Outlay Computer Equipment	0	0	0	0
10-596-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	1,487,728	1,363,645	1,364,448	1,364,448

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	REVENUES				
	Fed Grants Medicare - HH	720,000	726,890	720,000	720,000
	Fed Grants Medicaid - HH	550,000	306,700	306,700	306,700
	Fed Grants Other - HH	60,000	236,115	240,000	240,000
	Net Cost to County - Home Health	**157,728**	**93,940**	**97,748**	**97,748**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 598-CAPITAL IMPROVEMENTS					
10-598-0150	Courthouse Building Improvements	15,000	20,000	20,000	20,000
10-598-0151	Capital Improvements various building	35,000	35,000	35,000	35,000
10-598-0153	Planning, Tax, Building	0	0	25,000	25,000
10-598-0153	Probation Building	10,000	10,000	7,500	7,500
10-598-0511	Epsom School Demolition	150,000	200,000	0	0
10-598-0154	New County Complex - Engineering	0	0	75,000	0
10-598-0155	Mental Health Space	20,000	0	15,000	15,000
10-598-0157	HUB Site Improvements	0	0	0	0
10-598-0158	Morgue Building	75,000	0	80,000	80,000
	TOTAL	305,000	265,000	257,500	182,500
	REVENUES				
	Loan Proceeds	0	0	0	0
	Net Cost to County - Capital Improvem	305,000	265,000	257,500	182,500

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 604-Information Technology Department					
10-604-0020	Salary and Wages	85,235	85,235	127,282	90,382
10-604-0040	Professional Services	0	0	1,000	1,000
10-604-0050	FICA Tax	6,520	6,520	9,737	6,915
10-604-0060	Insurance	12,600	12,600	19,845	13,230
10-604-0070	Retirement	4,205	4,205	6,275	4,455
10-604-0071	401 k retirement	3,390	3,390	5,090	3,615
10-604-0110	Telephone & Postage	16,873	16,999	21,250	19,450
10-604-0140	Travel & Training	3,000	1,500	3,600	3,600
10-604-0170	Vehicle Maintenance	0	0	3,600	3,600
10-604-0260	Advertising	250	0	250	250
10-604-0320	Office supplies	1,000	1,000	1,500	1,500
10-604-0330	Departmental Materials	5,000	5,000	5,700	5,700
10-604-0450	Web Site Maintenance	12,000	12,000	8,000	8,000
10-604-0530	Subscriptions	2,103	1,300	1,835	1,835
10-604-0540	Insurance and Bonds	2,242	2,242	2,341	2,341
10-604-0740	Capital Outlay	7,800	7,800	14,975	14,975
10-604-0742	Capital Outlay Computer	0	0	0	0
	TOTAL	162,218	159,791	232,280	180,848

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 605-COOPERATIVE EXTENSION SERVICE					
10-605-0010	Part-time Salaries	12,000	11,500	12,000	12,000
10-605-0050	FICA Tax	920	900	918	918
10-605-0110	Telephone & Postage	6,000	6,000	9,000	6,500
10-605-0130	Utilities	22,500	25,000	27,500	27,500
10-605-0140	Travel & Training	2,500	3,200	5,000	3,200
10-605-0150	Building Maintenance	1,700	1,400	1,700	1,700
10-605-0160	Equipment Maintenance	6,600	6,500	8,000	680
10-605-0170	Vehicle Maintenance	1,500	1,200	1,800	1,800
10-605-0210	Rental	5,200	5,200	6,000	13,320
10-605-0260	Advertising	1,000	1,000	1,000	1,000
10-605-0310	Automotive Supplies	900	1,000	2,000	2,000
10-605-0320	Office Supplies	7,200	7,200	9,000	7,500
10-605-0321	Demo & Research	2,500	2,500	2,500	2,500
10-605-0330	Department Materials	1,000	900	1,000	1,000
10-605-0440	NC Ext Sal & Fringe	190,411	190,411	190,411	190,411
10-605-0441	United Way Grant	6,000	6,000	8,000	8,000
10-605-0442	4H Program Expenses	10,000	10,000	10,000	10,000
10-605-0443	United Way Grant	6,000	6,000	8,000	8,000
10-605-0530	Dues & Subscriptions	2,000	2,000	2,000	2,000
10-605-0540	Insurance and Bonds	2,200	2,200	2,297	2,297
10-605-0580	Contributions	8,500	8,500	10,000	10,000
10-605-0581	Extension programs	6,000	6,000	8,000	8,000
10-605-0582	Livestock Programs	7,000	7,000	13,000	13,000
10-605-0583	4 H Activities	15,000	15,000	25,000	25,000
10-605-0740	Capital Outlay Equipment	1,000	1,000	3,500	3,000
10-605-0742	Capital Outlay Computer	1,000	1,000	2,000	1,500
	TOTAL	326,631	328,611	369,626	362,826
	REVENUES				
	Extension Collections	33,500	33,500	80,500	80,500
	Cooperative Extension Grant-NCSU	0	0	0	0
	Net County Cost - Cooperative Extensi	293,131	295,111	289,126	282,326

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 606-SOIL & WATER CONSERVATION					
10-606-0020	Regular Salaries	142,517	142,517	144,700	144,700
10-606-0040	Professional Services	7,160	7,290	500	500
10-606-0050	FICA Tax	10,900	10,900	11,070	11,070
10-606-0060	Hospitalization	25,200	25,200	26,460	26,460
10-606-0061	Retiree and Board Insurance	20,151	20,151	21,883	21,883
10-606-0070	Retirement	7,025	7,025	7,135	7,135
10-606-0071	401 K Contributions	5,700	5,700	7,235	5,788
10-606-0110	Telephone & Postage	1,000	1,500	1,900	1,900
10-606-0140	Travel & Training	5,500	5,500	5,500	5,000
10-606-0160	Equipment Maintenance	956	956	1,000	1,000
10-606-0170	Vehicle Maintenance	750	750	850	850
10-606-0210	Equipment Rental	360	360	360	360
10-606-0260	Advertising	0	0	0	0
10-606-0310	Auto Supplies	1,750	1,600	2,000	2,000
10-606-0320	Office Supplies	965	915	1,000	1,000
10-606-0330	Department Materials	300	200	300	300
10-660-0331	Building Supplies	500	500	500	500
10-660-0440	Special Projects	3,732	0	3,732	3,732
10-606-0530	Dues & Subscriptions	1,030	1,030	1,015	1,015
10-606-0540	Insurance and Bonds	8,126	8,126	8,485	8,485
10-606-0580	Soil and Water Program Promotions	250	200	450	450
10-606-0730	Outdoor Classroom	0	0	250	250
10-606-0740	Capital Outlay Equipment	0	0	2,300	1,070
	TOTAL	243,872	240,420	248,625	245,448
	REVENUES				
	State S&W Conservation Dist.	72,025	72,025	72,310	72,310
	Net County Cost - Soil and Water	171,847	168,395	176,315	173,138

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 607-VETERANS SERVICES					
10-607-0010	Part-time Salaries	0	0	0	0
10-607-0020	Regular Salaries	64,107	64,107	66,201	66,201
10-607-0040	Professional Services	0	16	20	20
10-607-0050	FICA Tax	4,905	4,905	5,065	5,065
10-607-0060	Hospitalization	12,600	12,600	13,230	13,230
10-607-0061	Retiree Insurance	5,295	5,295	1,515	1,515
10-607-0070	Retirement	3,135	3,135	3,265	3,265
10-607-0071	401 K Contributions	2,545	2,545	2,648	2,648
10-607-0110	Telephone & Postage	1,500	1,500	2,720	2,400
10-607-0140	Travel & Training	1,300	1,300	2,230	1,500
10-607-0160	Equipment Maintenance	600	600	480	480
10-607-0320	Office Supplies	1,400	1,000	1,400	1,400
10-607-0330	Departmental Supplies	3,000	2,750	2,500	2,500
10-607-0440	Data Support	400	300	400	400
10-607-0530	Dues and Subscriptions	400	575	300	300
10-607-0540	Insurance and Bonds	4,484	4,484	4,681	4,681
10-607-0550	Unemployment Expense	0	0	0	0
10-607-0740	Capital Outlay Equipment	500	683	500	500
10-607-0742	Capital Outlay Computer	0	0		
	TOTAL	106,171	105,795	107,155	106,105
	REVENUES				
	State Grant Veteran Services	2,000	2,000	2,000	2,000
	Net Cost to County - Veterans Services	104,171	103,795	105,155	104,105

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 608-LEGAL & PROFESSIONAL SERVICES					
10-608-0020	Salary and Wages	0	0	126,038	90,916
10-608-0040	Professional Services	50,000	50,000	50,000	0
10-608-0045	Monthly Retainer	12,000	12,000	0	0
10-608-0050	FICA Tax	0	0	9,645	6,955
10-608-0060	Hospitalization	0	0	13,230	6,615
10-608-0070	Retirement	0	0	6,215	4,473
10-608-0071	401 K Contributions	0	0	5,042	3,637
10-608-0110	Telephone and Postage	0	0	4,100	3,500
10-608-0260	Advertising	0	0	1,250	1,250
10-608-0450	Professional Services	0	0	50,000	50,000
10-608-0140	Travel & Training	1,000	1,000	2,750	2,500
10-608-0320	Office Supplies	0	0	3,500	3,500
10-608-0330	Department Materials	100	100	1,500	1,500
10-608-0530	Dues & Subscriptions	100	100	650	650
10-608-0540	Insurance and Bonds	0	0	5,380	2,690
10-608-0740	Capital Outlay	0	0	12,090	6,000
	TOTAL	63,200	63,200	291,390	184,186

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 610-SOCIAL SERVICES					
10-610-0010	Part-time	12,000	6,893	12,000	7,000
10-610-0020	Regular Salaries	3,268,189	3,198,624	3,479,808	3,391,647
10-610-0040	Professional Services	82,000	103,688	118,090	118,090
10-610-0050	FICA Tax	252,481	235,036	267,138	259,920
10-610-0060	Hospitalization	585,900	585,900	608,580	588,735
10-610-0061	Retiree Insurance	47,973	47,973	54,498	54,498
10-610-0070	Retirement	162,118	157,067	171,555	167,208
10-610-0071	401 K Contributions	131,536	127,696	139,192	135,666
10-610-0110	Telephone & Postage	60,000	62,904	72,412	63,000
10-610-0130	Utilities	28,500	28,500	40,000	30,500
10-610-0140	Travel & Training	35,000	42,888	47,631	35,000
10-610-0150	Building Maintenance	7,500	9,000	10,431	9,000
10-610-0160	Equipment Maintenance	31,167	32,796	23,310	14,660
10-610-0170	Vehicle Maintenance	5,000	5,000	8,224	5,000
10-610-0210	Equipment Rental	27,000	27,000	30,572	30,572
10-610-0260	Advertising	500	500	1,000	1,000
10-610-0310	Automotive Supplies	12,100	13,752	15,365	15,365
10-610-0320	Office Supplies	44,000	44,000	53,855	45,000
10-610-0330	Janitorial Supplies	7,100	7,218	5,420	5,420
10-610-0450	Contract Services	23,700	34,824	20,155	20,155
10-610-0530	Dues & Subscriptions	4,200	4,200	3,986	3,986
10-610-0540	Insurance & Bonds	89,285	89,285	93,215	93,215
10-610-0550	Worker's Compensation	73,500	73,500	77,175	77,175
10-610-0551	Unemployment Expense	7,500	7,500	7,500	7,500
10-610-0590	Fees & Charges	39,100	30,000	27,444	27,444
10-610-0740	Capital Outlay Equipment	4,000	4,000	7,000	7,000
10-610-0742	Capital Outlay Computer Equipment	26,400	26,400	18,385	10,600
10-610-0744	Capital Outlay Computer Vehicles	0	0	29,000	0
	TOTAL	5,067,749	5,006,144	5,442,941	5,224,356

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	REVENUES				
	State Grant DSS	2,621,300	2,714,684	2,767,567	2,767,567
	DSS at Risk Management	48,000	25,272	25,000	25,000
	IV-D Returns AFDC	12,000	12,000	12,000	12,000
	HOME STUDY FEES	750	2,200	2,000	2,000
	EDS Chore Reimb - DSS Admin	247,500	287,292	283,981	283,981
	Net County Cost - DSS Administration	**2,138,199**	**1,964,696**	**2,352,393**	**2,133,808**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	SOCIAL SERVICE PROGRAMS				
10-612-0080	Food Assistance Emp. & Training	6,000	6,696	6,000	6,000
10-612-0180	State Foster Care	280,000	276,132	515,652	425,000
10-612-0181	State Foster Care Clothing	11,500	15,000	19,995	19,995
10-612-0182	State Foster Care Other	12,000	18,624	21,350	21,350
10-612-0190	Aid to Blind - County	12,000	12,000	12,000	12,000
10-612-0200	General Assistance - County	20,000	20,000	20,000	20,000
10-612-0201	Care and Share	-	0	-	-
10-612-0205	Happy Camper Program	20,000	12,240	15,000	15,000
10-612-0230	Medicaid Services - County	3,000,000	2,750,000	1,902,491	1,800,000
10-612-0231	Medicaid Transportation Services	175,000	152,724	175,000	165,000
10-612-0232	Elderly & Disabled Transportation	22,941	39,219	39,219	39,219
10-612-0240	IV-E Foster Care	230,000	222,684	196,764	196,764
10-612-0241	IV-E Foster Care Clothing	9,000	9,000	8,750	8,750
10-612-0242	IV-E Foster Care Other	9,700	6,504	9,800	9,800
10-612-0243	Adoption Assistance Vendor	20,000	22,728	45,600	30,000
10-612-0245	LINKS Program	14,575	14,575	17,850	17,850
10-612-	LINKS Special	3,000	0	2,000	2,000
10-612-0250	Adoption Assistance - County	82,000	90,000	143,728	125,000
10-612-0251	Adoption Assistance - Legal	5,000	9,950	13,000	13,000
10-612-0252	Special Children Adopt Asst.	45,340	45,340	25,000	25,000
10-612-0270	Special Asst. Aged/Disabled-County	484,482	513,468	516,972	516,972
10-612-0300	DSS Contributions	15,000	15,000	15,000	15,000
10-612-0350	Crisis Intervention	100,279	184,799	93,337	93,337
10-612-0355	Domestic Violence	19,014	15,746	15,746	15,746
10-612-0360	Work First Emergency Assistance	18,000	18,000	25,000	25,000
10-612-0366	Work First Retention	12,000	12,000	15,000	15,000
10-612-0420	CP & L Project Share	8,804	4,080	4,314	4,314
10-612-0430	Wake Electric Program	3,365	7,362	5,000	5,000
10-612-0440	Work First Services	61,000	61,000	61,000	61,000
10-612-0445	Work First Transportation	6,112	7,198	7,175	7,175
10-612-0446	Demonstration Grant	30,000	25,000	-	-
10-612-0447	CAP Program	39,528	39,528	55,245	55,245
10-612-0480	Daycare for Children	2,593,527	2,195,580	2,603,604	2,603,604
10-612-0481	Daycare for Foster Children-County	8,500	9,612	10,200	10,200

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-612-0510	Daycare for Adults	86,258	86,258	78,939	78,939
10-612-1035	Emergency Food and Shelter	23,547	23,547	26,576	26,576
10-612-0999	Other - Services	4,660	4,660	5,000	5,000
	TOTAL	7,492,132	6,946,254	6,727,307	6,489,836

REVENUES

DSS State Foster Care Reimb	58,689	96,432	201,792	201,792
AFDC Foster Care	52,791	107,388	156,514	156,514
Daycare FSA	2,593,527	2,195,580	2,603,604	2,603,604
Work First Trans. Asst.	7,175	7,198	7,175	7,175
AFDC Collections	3,950	2,196	1,500	1,500
Medicaid Collections	14,500	24,540	17,916	17,916
EDS - In-Home Aide	37,500	0	0	0
E & H Transportation	22,941	39,219	39,219	39,219
Adoption Asst.	10,000	3,000	2,304	2,304
United Way Grant	6,000	6,000	6,000	6,000
DSS Contributions	15,000	15,000	15,000	15,000
Food Stamp Claim Collections	13,231	12,216	9,996	9,996
Other reimbursement	50,000	0	0	0
Happy Camper	20,000	20,000	15,000	15,000
Health Choice Fees	18,500	17,316	16,016	16,016
Emergency Food and Shelter	23,547	23,547	26,576	26,576
Net County Cost - DSS Programs	**4,544,781**	**4,376,622**	**3,608,695**	**3,371,224**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 611-CHORE SERVICES					
10-611-0010	Part-time Salaries				
10-611-0020	Full Time Salaries				
10-611-0050	FICA Taxes				
10-611-0060	Insurance				
10-611-0070	Retirement				
10-611-0071	401k contributions				
10-611-0140	Travel & Training				
10-612-0447	In home aid program	0			
10-611-0450	Contracted Services	0			
10-611-0580	Home mobility aids	0			
	TOTAL	0	0	0	0
	REVENUES				
	In-home Participant Fees	0			
	EDS Chore Reimb - DSS Admin	37,500			
	Net County Cost - DSS In home Progra	(37,500)	0	0	0

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 630-LIBRARY					
10-630-0010	Part-time Salaries	115,000	91,400	81,455	81,455
10-630-0020	Regular Salaries	293,738	313,740	342,216	342,216
10-630-0040	Professional Services	0	60	625	250
10-630-0050	FICA Tax	32,010	32,010	32,415	32,415
10-630-0060	Hospitalization	50,400	50,400	59,535	59,535
10-630-0061	Retire Insurance	6,000	6,000	1,515	1,515
10-630-0070	Retirement	16,500	16,500	17,995	17,995
10-630-0071	401 K Contributions	12,055	12,055	13,670	13,670
10-630-0110	Telephone & Postage	3,500	3,100	7,025	7,025
10-630-0120	Printing	300	320	300	300
10-630-0130	Utilities	32,960	32,960	33,950	33,950
10-630-0140	Travel & Training	2,000	2,000	2,200	2,000
10-630-0150	Building Maintenance	2,500	5,019	2,945	2,945
10-630-0160	Equipment Maintenance	2,500	2,500	2,500	2,500
10-630-0170	Vehicle Maintenance	1,500	1,775	1,500	1,500
10-630-0210	Equipment Rental	5,360	4,690	5,190	5,190
10-630-0260	Advertising	500	500	1,400	1,400
10-630-0310	Automotive Supplies	2,260	2,260	2,350	2,350
10-630-0320	Office Supplies	7,865	7,865	7,865	7,500
10-630-0331	Building Supplies	1,680	1,680	1,680	1,500
10-630-0440	Quiz Bowl Program	1,900	1,400	1,900	1,400
10-630-0450	Contract Services	7,650	7,650	7,650	7,650
10-630-0530	Dues & Subscriptions	2,670	2,670	3,190	2,670
10-630-0540	Insurance and Bonds	17,931	17,931	18,720	17,931
10-630-0550	Unemployment Expense	4,500	4,500	4,500	4,500
10-630-0740	Capital Outlay Equipment	2,900	4,521	14,350	500
10-630-0741	Library Automation	3,095	9,045	2,405	2,405
10-630-0742	Capital Outlay Computer Equipment	5,600	5,600	67,565	0

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-630-0744	Vehicles	0	0	0	0
10-630-1001	Books	75,000	71,715	75,000	70,000
10-630-1002	Periodicals	6,775	6,775	6,775	6,775
10-630-1003	Audio Visuals	10,000	10,000	10,000	9,000
10-630-1004	Microfilm	200	200	200	200
10-630-1006	Bindings	200	200	200	200
10-630-1007	Processing	2,985	4,210	78,689	6,610
10-630-1008	Telecommunications	9,500	11,770	12,410	12,410
	TOTAL	739,534	745,021	921,885	759,462
	REVENUES				
	Library Fines & Fees	20,000	25,680	25,000	25,000
	Library Gifts - MEMORIALS	0	1,000	0	0
	State Grants Library	128,452	126,216	126,215	126,215
	Library Gifts - Louisburg	4,800	4,800	4,800	4,800
	Library Grants	0	0	117,550	0
	Net County Cost - Library	586,282	587,325	648,320	603,447

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 631-AGING					
10-631-0010	Part-time Salaries	165,000	205,000	219,440	165,000
10-631-0020	Regular Salaries	379,289	370,000	414,782	390,485
10-631-0040	Professional Services	800	800	800	800
10-631-0050	FICA Tax	40,490	40,000	48,500	42,495
10-631-0060	Hospitalization	69,300	69,300	79,380	72,765
10-631-0061	Retiree Insurance	1,770	1,770	1,859	1,859
10-631-0070	Retirement	22,185	22,185	25,390	23,000
10-631-0071	401 K Contributions	15,172	15,000	16,590	15,620
10-631-0110	Telephone	7,500	7,000	8,000	7,500
10-631-0111	Postage	4,400	4,400	4,400	4,400
10-631-0130	Utilities	38,500	30,000	38,500	32,000
10-631-0140	Travel & Training	8,500	8,500	15,000	8,500
10-631-0150	Building Maintenance	2,500	2,500	2,500	1,000
10-631-0160	Equipment Maintenance	2,000	2,000	2,000	2,000
10-631-0170	Vehicle Maintenance	250	250	250	250
10-631-0200	Prescription Drugs	6,000	6,000	0	0
10-631-0210	Building Rental	44,000	44,000	44,000	44,000
10-631-0260	Advertising	100	100	100	100
10-631-0310	Auto Supplies	1,000	1,000	1,000	1,000
10-631-0320	Office Supplies	3,000	3,000	5,000	5,000
10-631-0330	Department Materials	9,500	9,500	12,000	9,500
10-631-0331	ADC Program Supplies	5,711	5,711	6,000	5,711
10-631-0333	In home Aide Supplies	750	750	750	750
10-631-0350	Special Needs	2,000	2,000	0	0
10-631-0353	Senior Activities	15,000	15,000	15,000	15,000
10-631-0354	Supplemental Meals	30,000	30,000	30,000	30,000
10-631-0442	United Way Meals	5,000	5,000	0	0
10-631-0450	Contract Services	134,000	82,500	114,000	90,000
10-631-0452	Contract Services Meals	135,000	146,000	145,000	135,000
10-631-0530	Dues & Subscriptions	750	750	750	750
10-631-0540	Insurance and Bonds	24,655	24,655	25,740	25,740
10-631-0740	Capital Outlay Equipment	19,600	19,600	12,000	12,000
10-631-0742	Capital Outlay Computer	3,140	3,140	4,000	1,500
10-631-0744	Captial Outlay Vehicle	0	0	30,000	0
	TOTAL	1,196,862	1,177,411	1,322,731	1,143,725

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	REVENUES				
	Project Income Aging	20,000	20,000	22,397	22,397
	State HCCB Grant - Aging	461,477	461,477	417,587	417,587
	Elderly and Handicap	23,783	23,783	23,783	23,783
	Aging Supplemental Meals	30,000	30,000	30,000	30,000
	Hasten	7,000	7,000	7,000	7,000
	Tour Income Aging	0	0	0	0
	United Way Aging	0	0	0	0
	Special Assistance Donations	8,211	8,211	0	0
	Senior Activities	15,000	15,000	15,000	15,000
	Participant Fees ADC and Inhm	10,000	10,000	10,000	10,000
	State Senior Center Appropriations	0	0	30,735	30,735
	Adult Daycare Program Reimb.	86,258	86,258	86,258	86,258
	EDS Reimb - Aging	0	12,500	10,000	10,000
	Net County Cost - Aging Program	**535,133**	**503,182**	**669,971**	**490,965**

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 650-AIRPORT OPERATIONS					
10-650-0010	Part-time Salaries	46,000	37,000	61,310	38,600
10-650-0020	Regular Salaries	55,325	72,350	84,648	84,648
10-650-0020	Professional Services	15,000	15,000	15,000	5,000
10-650-0050	FICA Tax	7,750	8,415	11,145	9,428
10-650-0060	Hospitalization	6,300	12,600	13,230	13,230
10-650-0070	Retirement	2,725	3,567	4,175	4,175
10-650-0071	401K Contributions	2,210	4,400	3,386	3,386
10-650-0110	Telephone & Postage	2,400	2,400	2,500	2,500
10-650-0130	Utilities	26,000	26,000	27,820	27,820
10-650-0140	Travel & Training	2,000	1,900	4,500	2,500
10-650-0150	Building and Grounds Maint.	7,500	8,250	17,000	10,000
10-650-0160	Equipment Maintenance	5,000	10,500	5,200	5,200
10-650-0170	Vehicle Maintenance	1,000	1,500	1,000	1,000
10-650-0210	Equipment Rental	15,600	26,000	28,800	28,800
10-650-0260	Advertising	3,000	1,250	3,200	1,500
10-650-0310	Vehicles Supplies	1,000	3,000	1,000	1,000
10-650-0320	Office Supplies	1,500	500	1,000	1,000
10-650-0330	Departmental Supplies	3,500	3,500	3,500	3,500
10-650-0360	Uniforms	1,000	1,000	1,000	1,000
10-650-0440	Fuel Purchases	275,000	380,000	380,000	380,000
10-650-0450	Contract Services	3,000	3,500	3,500	3,500
10-650-0530	Dues & Subscriptions	3,000	2,500	3,000	3,000
10-650-0540	Insurance & Bonds	29,860	29,860	31,175	31,175
10-650-0590	Transfer to Airport project Fund	16,666	16,666	16,666	16,666
10-650-0740	Capital Outlay	2,000	2,000	10,000	2,000
	TOTAL	534,336	673,658	733,755	680,628
	REVENUES				
	Airport Operations, fuel sales	350,000	423,000	423,000	456,250
	Rent Maintenance Hangar	41,100	5,000	0	0
	Departmental Sales	2,100	2,000	2,000	2,000
	Rent Airport - Hangers	155,000	135,000	183,420	203,820
	Net County Cost - Airport	(13,864)	108,658	125,335	18,558

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 660-DEBT SERVICES					
10-660-0810	2005 Go Bond - Principal	100,000	100,000	100,000	100,000
10-660-0811	2005 Go Bond - Interest	40,350	40,350	37,350	37,350
10-660-0812	Principal - Jail Cops	495,000	495,000	510,000	510,000
10-660-0813	Principal - School Cops	588,421	588,421	619,839	619,839
10-660-0814	Principal - Courtroom Cops	100,000	100,000	105,000	105,000
10-660-0816	Principal - GO 1997	550,000	550,000	545,000	545,000
10-660-0817	Principal - GO 1998	475,000	475,000	475,000	475,000
10-660-0818	Principal - Road Paving	0	0	0	0
10-660-0819	Principal - CP&L Building	16,590	16,590	17,255	17,255
10-660-0820	2006 GO Bond - Principal	1,000,000	1,000,000	1,000,000	1,000,000
10-660-0821	2006 GO Bond - Interest	832,500	832,500	785,000	785,000
10-660-0822	Interest - Jail Cops	174,610	174,610	154,188	154,188
10-660-0823	Interest - School Cops	247,460	247,460	216,034	216,034
10-660-0824	Interest - Courtroom Cops	36,146	36,146	32,020	32,020
10-660-0826	Interest GO Bond 1998	262,200	262,200	240,350	240,350
10-660-0827	Interest 1997 School GO Bond	197,420	197,420	175,418	175,418
10-660-0828	Interest - Road Paving	0	0	0	0
10-660-0829	Interest - CPL Building	2,820	2,820	2,155	2,155
10-660-0831	Principal South Central	266,670	266,670	266,670	266,670
10-660-0832	Interest South Central	112,235	112,235	99,407	99,407
10-660-1810	Principal Solid Waste & Human Servic	175,000	175,000	175,000	175,000
10-660-1812	Interest Solid Waste & Human Service	53,900	53,900	47,163	47,163

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-660-2810	2007 COPS Interest - school	465,000	465,000	573,300	573,300
10-660-2811	2007 COPS Principal - school	0	0	645,000	645,000
	2007 COPS Interest - animal control	41,685	39,522	57,250	57,250
	2007 COPS Principal - animal control	0	0	65,000	65,000
10-660-2812	2007 GO Interest - school	272,335	176,220	379,875	379,875
10-660-2813	2007 GO Principal - school	0	0	200,000	200,000
	2008 Radio and Parks Project Prin.	0	0	224,320	0
	2008 Radio and Parks Project Int.	0	0	123,910	0
10-660-0830	Fees	17,000	10,000	17,000	17,000
	TOTAL	6,522,342	6,417,064	7,888,504	7,540,274
	Revenues				
	Transfer from Cap. Reserve	2,620,000	2,620,000	2,900,000	2,900,000
	Advancement of Capacity	0	0	0	0
	State Lottery Proceeds	0	0	400,000	400,000
	School ADM Funds	0	0	800,000	800,000
	Net County Cost - Debt Service	3,902,342	3,797,064	3,788,504	3,440,274

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
	EDUCATION CURRENT & CAPITAL EXPENSE				
10-681-2010	VGCC	270,000	270,000	320,847	300,000
10-681-2020	Capital Outlay VGCC	15,000	15,000	16,000	15,500
10-681-2060	Franklin Co. Schools - Current Exp.	11,200,520	11,200,520	12,369,710	11,641,872
10-681-2074	Franklin Co. Schools - Capital Outlay	1,202,637	1,202,637	1,787,667	1,238,716
10-681-2075	Land purchase Bunn Elementary	0	0	0	0
	TOTAL	12,688,157	12,688,157	14,494,224	13,196,088
	REVENUES				
	School ADM Funds	0	0	0	0
	Net County Cost - Education	12,688,157	12,688,157	14,494,224	13,196,088

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 10-603-SOLID WASTE ENTERPRISE					
10-603-0010	Part-time Salaries	421,229	421,229	416,840	286,840
10-603-0020	Regular Salaries	215,982	215,982	244,258	226,641
10-603-0040	Professional Services	5,000	5,000	5,000	5,000
10-603-0050	FICA Tax	36,525	48,746	50,490	39,281
10-603-0060	Hospitalization	37,800	37,800	46,305	39,690
10-603-0061	Retiree Insurance	6,000	6,000	6,576	6,576
10-603-0070	Retirement	31,335	31,335	35,000	32,500
10-603-0071	401 K Contributions	8,640	8,640	9,770	9,065
10-603-0110	Telephone & Postage	6,735	6,735	6,230	6,230
10-603-0130	Utilities	18,635	16,140	18,910	18,910
10-603-0140	Travel & Training	6,000	6,000	8,460	8,460
10-603-0150	Conv. Site Maintenance	20,000	25,000	31,350	25,000
10-603-0155	Landfill Repairs	22,500	22,500	68,900	22,500
10-603-0160	Equipment Maintenance	78,000	78,000	85,000	78,000
10-603-0170	Vehicle Maintenance	5,000	3,500	9,460	7,500
10-603-0211	Conv. Site Rental	9,600	7,370	10,000	10,000
10-603-0260	Advertisement	2,500	2,500	5,000	5,000
10-603-0310	Automotive Supplies	35,965	48,000	64,160	64,160
10-603-0320	Office Supplies	1,620	1,620	2,075	2,075
10-603-0330	Departmental Materials	3,855	3,855	4,300	4,300
10-603-0350	Ground Water Monitor	13,000	12,500	13,000	13,000
10-603-0360	Uniforms	6,810	8,165	8,770	8,200
10-603-0440	Software Support\Data Processing	800	800	800	800
10-603-0441	Yard Waste Disposal	24,000	28,950	40,800	40,800
10-603-0450	Contracted Services	27,000	17,000	22,950	22,950
10-603-0451	Tire Disposal	60,800	60,800	60,800	60,800
10-603-0452	Contracted Waste Disposal	1,394,745	1,484,745	1,725,030	1,725,030
10-603-0455	Convenient Site Contract	405,162	410,000	421,055	421,055
10-603-0530	Dues & Subscriptions	730	730	730	730
10-603-0540	Insurance and Bonds	26,250	26,250	27,405	27,405
10-603-0550	White Goods	1,300	0	21,300	21,300
10-603-0570	Misc. Expense	8,000	8,000	26,680	18,000
10-603-0580	Program Supplies Keep Amer. Beau.	4,020	4,020	5,750	5,750
10-603-0590	Solid Waste Tax	0	0	66,370	66,370
10-603-0742	Capital Outlay Equipment	53,000	53,000	241,320	24,000

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
10-603-0745	Land Acquistion	0	0	75,000	0
	TOTAL	2,998,538	3,110,912	3,885,844	3,353,918
	REVENUES				
	SW Tipping Fees	1,000,000	944,000	975,000	975,000
	Solid Waste Availability Fee	970,623	1,015,000	1,027,395	1,027,395
	Recycling Revenue	45,000	80,000	90,000	90,000
	White Goods Tax	21,300	21,300	21,300	21,300
	Solid Waste Taxes	15,000	15,000	0	0
	Fines Solid Waste	500	500	500	500
	Tire Disposal Fees	45,000	60,000	60,000	60,000
	Net County Costs - Solid Waste	901,115	975,112	1,711,649	1,179,723

Fire Department Budget Requests
Fiscal Year 2008-2009

NAME OF DEPT.	Approved 07-08	Requested 08-09	Proposed 08-09 Budget	Amount of Increase	Current Tax Rate In Cents	Proposed Tax Rate In Cents	Increase (Decrease) In Cents
CENTRAL FIRE	$165,000	$168,080	$168,080	$3,080	6.50	6.50	0.00
HOPKINS	8,570	$9,110	$9,110	$540	2.40	2.40	0.00
MITCHINERS	115,200	$119,800	$115,200	$0	5.25	5.25	0.00
FRANKLINTON	198,310	$205,423	$205,423	$7,113	6.00	6.00	0.00
YOUNGSVILLE	695,068	$813,068	$800,000	$104,932	6.20	6.20	0.00
PILOT	144,383	$153,483	$153,483	$9,100	7.00	7.00	0.00
BUNN	318,781	$356,250	$350,000	$31,219	4.25	4.25	0.00
JUSTICE	82,000	$88,500	$85,000	$3,000	5.50	5.50	0.00
WHITE LEVEL	66,500	$70,000	$70,000	$3,500	6.00	6.00	0.00
CENTERVILLE	55,000	$61,000	$56,000	$1,000	5.75	5.75	0.00
GOLD SAND	43,000	$52,050	$50,000	$7,000	6.50	6.50	0.00
EPSOM	85,000	$88,500	$85,000	$0	6.00	6.00	0.00
CASTALIA	1,200	$1,200	$1,200	$0	0.00	0.00	0.00
KITTRELL	1,000	$1,000	$1,000	$0	0.00	0.00	0.00
BRASSFIELD	6,000	$6,000	$6,000	$0	2.25	2.25	0.00
TOTAL	**$1,985,012**	**$2,193,464**	**$2,155,496**				

DEPARTMENT: 42-530-SPECIAL REVENUE FIRE DIST					
42-530-1000	Central Fire District	165,000	165,000	168,080	168,080
42-530-1100	Epsom Fire District	85,000	85,000	88,500	85,000
42-530-1200	Gold Sand Fire District	43,000	43,000	52,050	50,000
42-530-1300	Justice Fire District	82,000	82,000	88,500	85,000
42-530-1400	Kittrell Fire District	1,000	1,000	1,000	1,000
42-530-1500	Pilot Fire District	144,383	144,383	153,483	153,483
42-530-1600	White Level Fire District	66,500	66,500	70,000	70,000
42-530-1700	Brassfield Fire District	6,000	6,000	6,000	6,000
42-530-2000	Mitchiners Fire District	115,200	115,200	119,800	115,200
42-530-3000	Hopkins Fire District	8,570	8,570	9,110	9,110
42-530-4000	Franklinton Fire District	198,310	198,310	205,423	205,423
42-530-5000	Youngsville Fire District	695,068	695,068	813,068	800,000
42-530-7000	Bunn Fire District	318,781	318,781	356,250	350,000
42-530-8000	Castalia Fire District	1,200	1,200	1,200	1,200
42-530-9000	Centerville Fire District	55,000	55,000	61,000	56,000
	TOTAL	1,985,012	1,985,012	2,193,464	2,155,496
	REVENUES				
	Fire Taxes -	1,944,312	1,866,620	2,152,764	1,944,312
	General Fund Contribution	40,700	40,700	40,700	40,700
	TOTAL	1,985,012	1,907,320	2,193,464	1,985,012

DEPARTMENT: 41-510 - FEDERAL DEA SPECIAL REVENUE					
41-510-0355	Equipment - Federal Funds	105,000	105,000	50,000	50,000
41-510-1355	Equipment - State Funds	35,000	35,000	15,000	15,000
	TOTAL	140,000	140,000	65,000	65,000
	REVENUES				
	State Funds	35,000	35,000	15,000	15,000
	Federal Funds	105,000	105,000	50,000	50,000
	TOTAL	140,000	140,000	65,000	65,000
	NET County Cost	0	0	0	0

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 42-530-SPECIAL REVENUE FIRE DIST					
42-530-1000	Central Fire District	165,000	165,000	168,080	168,080
42-530-1100	Epsom Fire District	85,000	85,000	88,500	85,000
42-530-1200	Gold Sand Fire District	43,000	43,000	52,050	50,000
42-530-1300	Justice Fire District	82,000	82,000	88,500	85,000
42-530-1400	Kittrell Fire District	1,000	1,000	1,000	1,000
42-530-1500	Pilot Fire District	144,383	144,383	153,483	153,483
42-530-1600	White Level Fire District	66,500	66,500	70,000	70,000
42-530-1700	Brassfield Fire District	6,000	6,000	6,000	6,000
42-530-2000	Mitchiners Fire District	115,200	115,200	119,800	115,200
42-530-3000	Hopkins Fire District	8,570	8,570	9,110	9,110
42-530-4000	Franklinton Fire District	198,310	198,310	205,423	205,423
42-530-5000	Youngsville Fire District	695,068	695,068	813,068	800,000
42-530-7000	Bunn Fire District	318,781	318,781	356,250	350,000
42-530-8000	Castalia Fire District	1,200	1,200	1,200	1,200
42-530-9000	Centerville Fire District	55,000	55,000	61,000	56,000
	TOTAL	1,985,012	1,985,012	2,193,464	2,155,496
	REVENUES				
	Fire Taxes -	1,944,312	1,866,620	2,152,764	2,114,796
	General Fund Contribution	40,700	40,700	40,700	40,700
	TOTAL	1,985,012	1,907,320	2,193,464	2,155,496

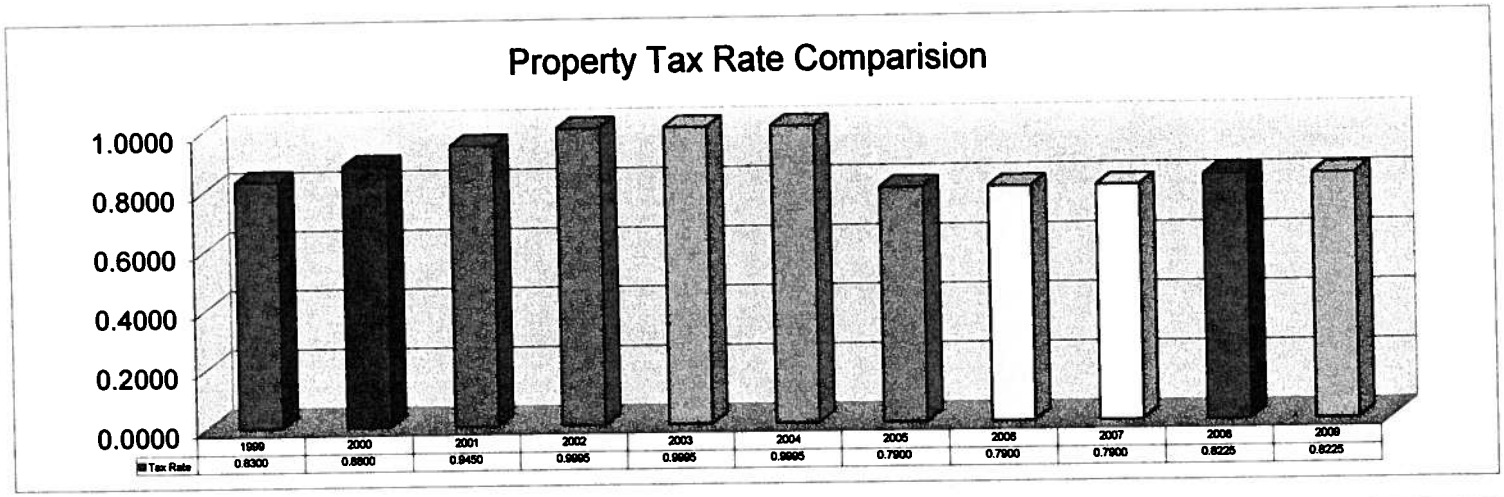
DEPARTMENT: 44-511-E-911					
44-511-0110	Phone Charges	1,000	1,000	5,120	5,120
44-511-0140	EMD Training	3,500	3,000	6,000	6,000
44-511-0160	Equipment Maintenance	13,958	16,878	32,915	32,915
44-511-0210	Equipment Rental	0	0	154,980	154,980
44-511-0570	Anni Charges	74,400	72,000	74,400	74,400
44-511-0740	Capital Outlay Equipment	15,750	46,250	2,895	2,895
44-511-0760	Capital Outlay Other	18,000	13,000	433,000	433,000
44-511-0990	Wireless Communications	118,562	235,218	16,560	16,560
	Principal Pmt		0		
	Interest Pmt		0		
	TOTAL	245,170	387,346	725,870	725,870

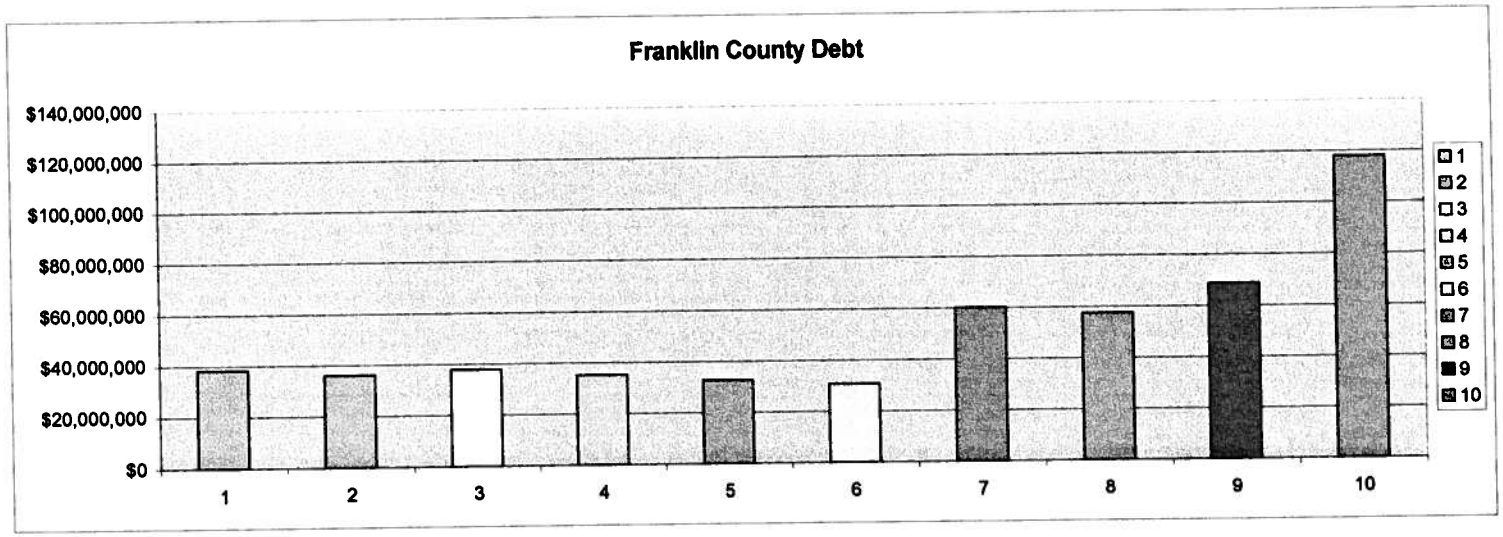
REVENUES				
E-911 Fees	160,170	280,000	325,870	325,870
Interest Income	0	1,500	0	0
E-911 Wireless Fees	85,000	85,000	0	0
Loan Proceeds	0	0	0	0
Fund Balance Appropriation	0	20,846	400,000	400,000
Net County Cost	0	0	0	0

Department	Description	Approved FY 2008	Estimated FY07-08	Requested FY08-09	Managers Recommendation FY08-09
DEPARTMENT: 70 Capital Reserve Fund-Schools					
70-682-0990	To General Fund for Debt Service	2,620,000	2,620,000	2,900,000	2,900,000
70-682-0980	To General Fund for Capital Outlay	0	0	0	0
70-682-0982	Transfer for Middle Schools	0	0	0	0
	TOTAL	2,620,000	2,620,000	2,900,000	2,900,000
	REVENUES				
	Article 40 Sales Tax	820,000	820,000	1,000,000	1,000,000
	Article 42 Sales Tax	1,800,000	1,800,000	1,900,000	1,900,000
	Article 41 Sales tax				
	Fund Balance Appropriation				
	TOTAL	2,620,000	2,620,000	2,900,000	2,900,000
	NET	0	0	0	0

DEPARTMENT: 45-510-PUBLIC UTILITIES		Water FY07-08	Estimated FY07-08	Requested FY08-09	Manager Water FY08-09	Sewer FY07-08	Estimated FY07-08	Requested FY08-09	Manager-Sewer FY08-09
45-510-0010	Part-time Salaries			15,595	15,595			15,595	15,595
45-510-0020	Regular Salaries	423,486	397,400	379,940	379,940	232,750	214,887	267,490	267,490
45-510-0040	Professional Services	33,000	24,000	33,000	33,000	19,600	10,000	21,700	21,700
45-510-0050	FICA Taxes	32,400	30,401	30,260	30,260	17,805	16,430	21,665	21,665
45-510-0060	Hospitalization	81,150	81,150	75,000	75,000	40,500	40,500	44,070	44,070
45-510-0070	Retirement	20,880	19,592	17,925	17,925	11,475	10,590	13,160	13,160
45-510-0071	401 K Contributions	16,940	15,898	14,575	14,575	9,310	8,595	10,700	10,700
45-510-0110	Telephone & Postage	14,900	14,412	19,200	19,200	5,720	5,700	6,600	6,600
45-510-0130	Utilities	15,850	14,124	16,050	16,050	188,705	150,000	172,040	172,040
45-510-0140	Travel & Training	4,500	4,500	8,500	5,000	3,000	2,900	5,500	3,500
45-510-0160	Building Maintenance	2,500	2,400	4,000	4,000	2,000	1,956	2,400	2,400
45-510-0160	Equipment Maintenance	14,000	7,500	14,200	14,200	38,500	20,000	44,000	44,000
45-511-0161	Lab Maintenance	0	0	0	0	12,000	12,000	15,000	15,000
45-510-0162	Line Maintenance	19,000	30,000	24,000	24,000	0	0	0	0
45-510-0170	Automotive Repairs	8,500	10,500	12,500	12,500	2,000	2,000	2,000	2,000
45-510-0210	Rental	16,500	15,000	21,200	21,200	5,500	5,714	8,400	8,400
45-510-0260	Advertisement	1,500	1,500	2,000	2,000	2,000	2,000	2,000	2,000
45-510-0310	Automotive Supplies	15,000	24,000	30,500	24,000	10,500	7,500	10,000	8,500
45-510-0320	Office Supplies	5,500	9,000	12,800	8,000	3,500	3,000	4,000	3,500
45-510-0330	Department Materials	49,000	40,000	52,000	45,000	31,750	20,000	28,150	21,500
45-510-0335	Water Line Supplies	5,000	6,500	7,500	7,500	2,500	2,500	2,500	2,500
45-510-0360	Uniforms	6,000	8,000	12,000	8,000	4,000	3,800	6,600	4,000
45-510-0440	Water Purchases	2,875,000	2,628,000	3,212,000	3,000,000	0	0	0	0
45-510-0450	Contract Services	68,800	90,000	87,800	87,800	122,250	100,000	124,500	124,500
45-510-0459	Reimb. Water Lines	0	16,582	18,500	18,500	0	0	0	0
45-510-0530	Dues & Subscriptions	4,025	10,500	12,350	12,350	12,250	11,760	13,050	13,050
45-510-0540	Insurance & Bonds	15,000	15,000	15,660	15,660	15,000	15,000	15,660	15,660
45-510-0550	Unemployment Expense	1,000	1,000	1,000	1,000	1,100	1,100	1,100	1,100
45-511-0590	Transfer to General Fund	300,000	300,000	0	0	0	0	0	0
45-510-0730	Construction	29,000	28,000	25,000	10,000	0	15,396	69,000	45,000
45-510-0740	Capital Outlay Equipment	12,300	12,300	11,500	11,500	6,900	7,014	56,000	36,000
45-510-0742	Capital Outlay Equipment	36,500	36,500	6,200	6,200	5,000	1,995	0	0
45-510-0745	C.O. Equip. - Over $5,000	28,000	27,791	17,500	0	47,000	47,000	18,000	0
	Total Operation Cost	4,155,231	3,919,548	4,210,255	3,939,955	852,615	739,337	1,000,880	925,630
	PUBLIC UTILITIES								
45-510-0560	Interest Expense Treatment Plant					33,257	33,257	25,900	25,900
45-510-0561	Interest Expense Water Lines 99 COP	357,260	357,260	346,120	346,120				
45-510-0562	Interest Expense State Revolving	27,300	27,300	32,760	32,760				
45-510-0563	Interest - Federal Revolving Loan	38,220	38,220	23,400	23,400				
45-510-0564	Interest 02 project Sewer Expansion					188,950	188,950	172,550	172,550
	Fees for Arbitrage rebate	2,500	2,500	2,500	2,500	7,500	7,500	7,500	7,500
45-510-0580	Principal - Treatment Plant 99 COP					180,000	180,000	190,000	190,000
45-510-0581	Principal - 99 COP	270,000	270,000	280,000	280,000				
45-510-0582	Principal - State Revolving Loan	75,000	75,000	105,000	105,000				
45-510-0583	Principal - Federal Revolving Loan	105,000	105,000	75,000	75,000				
45-510-0584	Principal 02 project Sewer Expansion	0	0	0	0	384,675	384,675	401,100	401,100
45-510-0585	New debt - COPS 2007 - Principal	0	0	0	0	0		160,000	160,000
45-510-0586	New debt - COPS 2007 - Interest	0	0	0	0	87,500	87,500	140,950	140,950
	New Debt-2008 - Principal - 6 months	0	0					240,345	240,345
	New Debt-2008 - Interest - 6 months	0	0					132,760	132,760
45-510-0740	Total Debt Service Water and Sewer	875,280	875,280	864,780	864,780	881,882	881,882	1,471,105	1,471,105
45-510-0970	Grand Total - Public Utilities	5,030,511	4,794,828	5,075,035	4,804,735	1,734,497	1,621,219	2,471,985	2,396,735
	REVENUES								
	Capacity Replacement Fees	460,000	358,000	400,000	350,000	150,000	120,000	120,000	120,000
	Multiuser Fee	0	147,762	147,762	147,762	0	0	0	0
	Tap Fees	34,400	27,000	30,000	30,000	4,000	0	1,000	1,000
	Turn On Fees	90,000	33,000	35,000	33,000	10,000	10,000	10,000	10,000
	Late Fees	30,000	29,200	30,000	30,000	6,000	6,000	6,000	6,000
	Water Line Reimbursement	0	0	0	0	0	0	0	0
	Reconnect Fees	15,500	15,000	15,000	15,000	3,000	3,000	3,000	3,000
	Metering Fees	8,000	7,000	7,500	7,500	100	100	100	100
	Refunds	(3,000)	(3,000)	(3,000)	(3,000)	(1,000)	(1,000)	(1,000)	(1,000)
	Miscellaneous Revenues	5,000	4,228	1,000	1,000	600	25	100	100
	Transfer from General fund	0	0	0	0	0	0	0	0
	Fines and Penalties	2,000	1,000	1,000	1,000	1,000	0	500	500
	Surcharge Fees	0	0	0	0	3,600	2,200	3,000	3,000
	Acreage fees	20,000	10,000	10,000	10,000	10,000	1,750	20,000	20,000
	Water Sales	4,343,258	4,010,000	4,325,000	4,272,350	0	0	0	0
	Sewer sales	0	0	0	0	1,333,333	1,086,877	1,177,000	1,141,221
	Construction Fees	8,200	6,552	5,000	5,000	0	0	0	0
	Fund Balance Appropriated	35,353	0	70,773	(94,877)	255,664	0	1,132,285	1,092,814
	TOTAL REVENUES	5,038,711	4,645,742	5,075,035	4,804,735	1,776,297	1,228,952	2,471,985	2,396,735

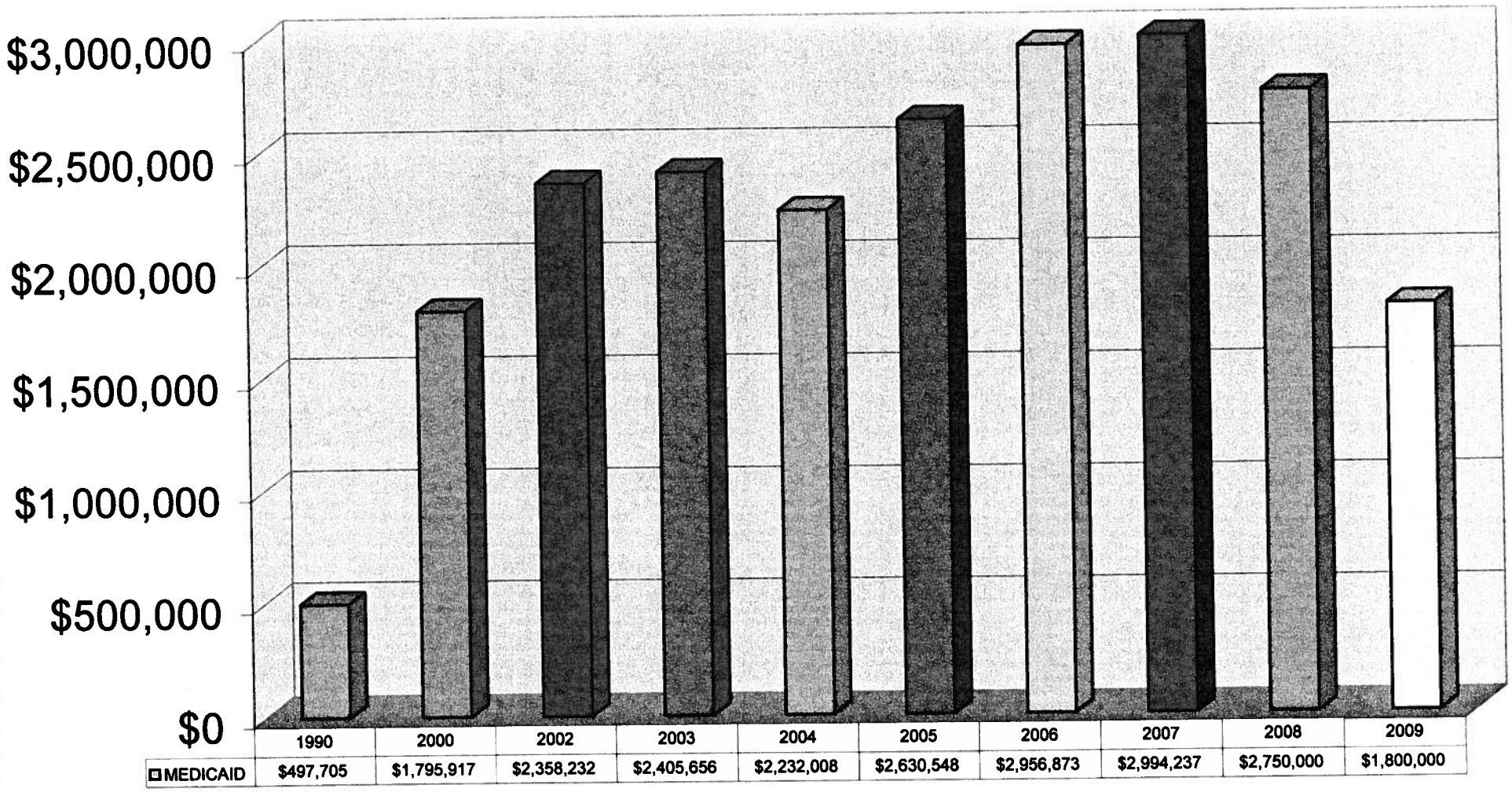
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Tax Rate	0.8300	0.8800	0.9450	0.9995	0.9995	0.9995	0.7900	0.7900	0.7900	0.8225	0.8225
Percent		6.0241%	7.3864%	5.7672%	0.0000%	0.0000%	-20.9605%	0.0000%	0.0000%	4.1139%	0.0000%
Debt	$38,244,293	$36,027,872	$37,715,257	$35,152,355	$32,561,099	$30,565,160	$60,040,000	$57,388,228	$68,687,105	$117,849,424	



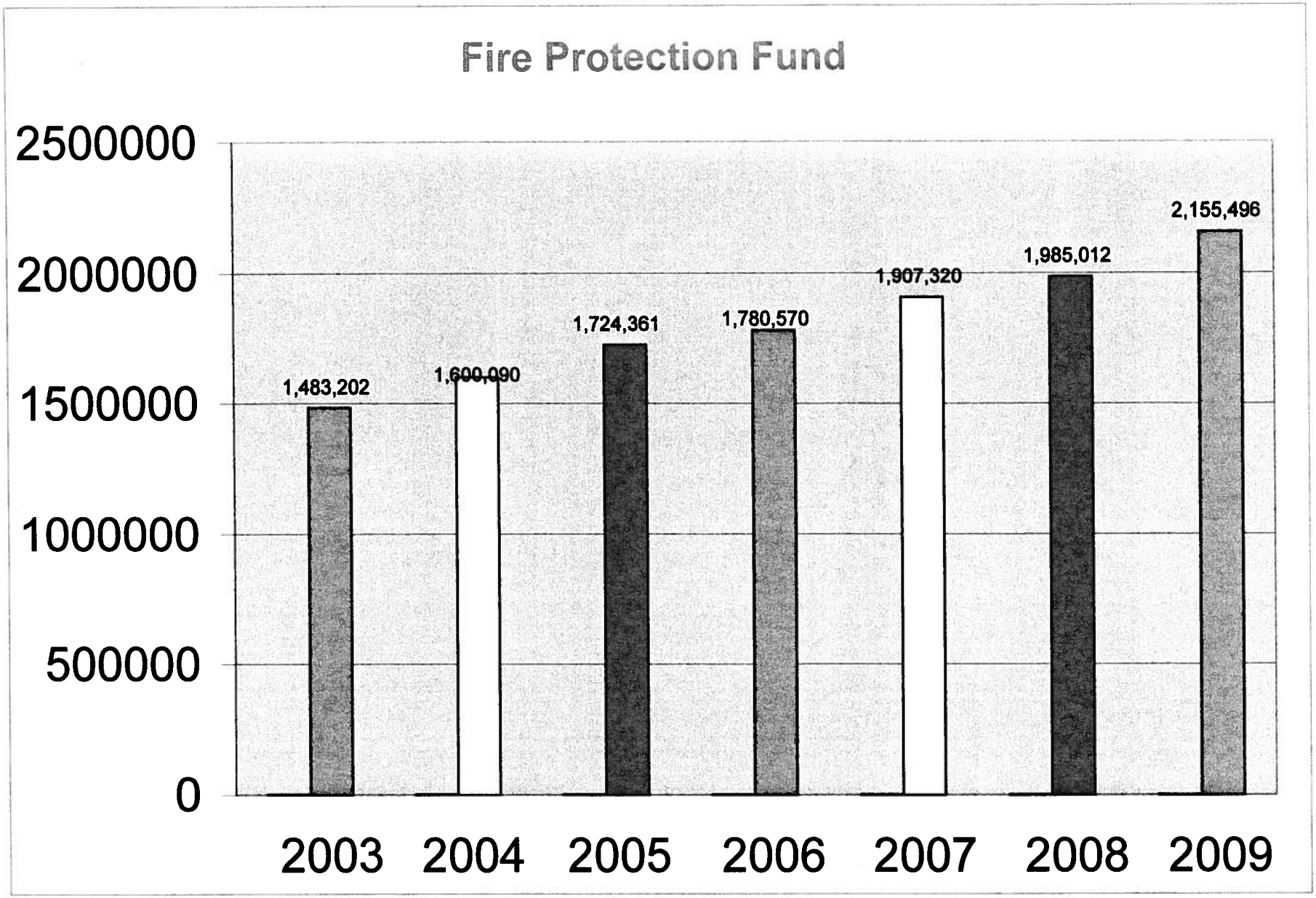


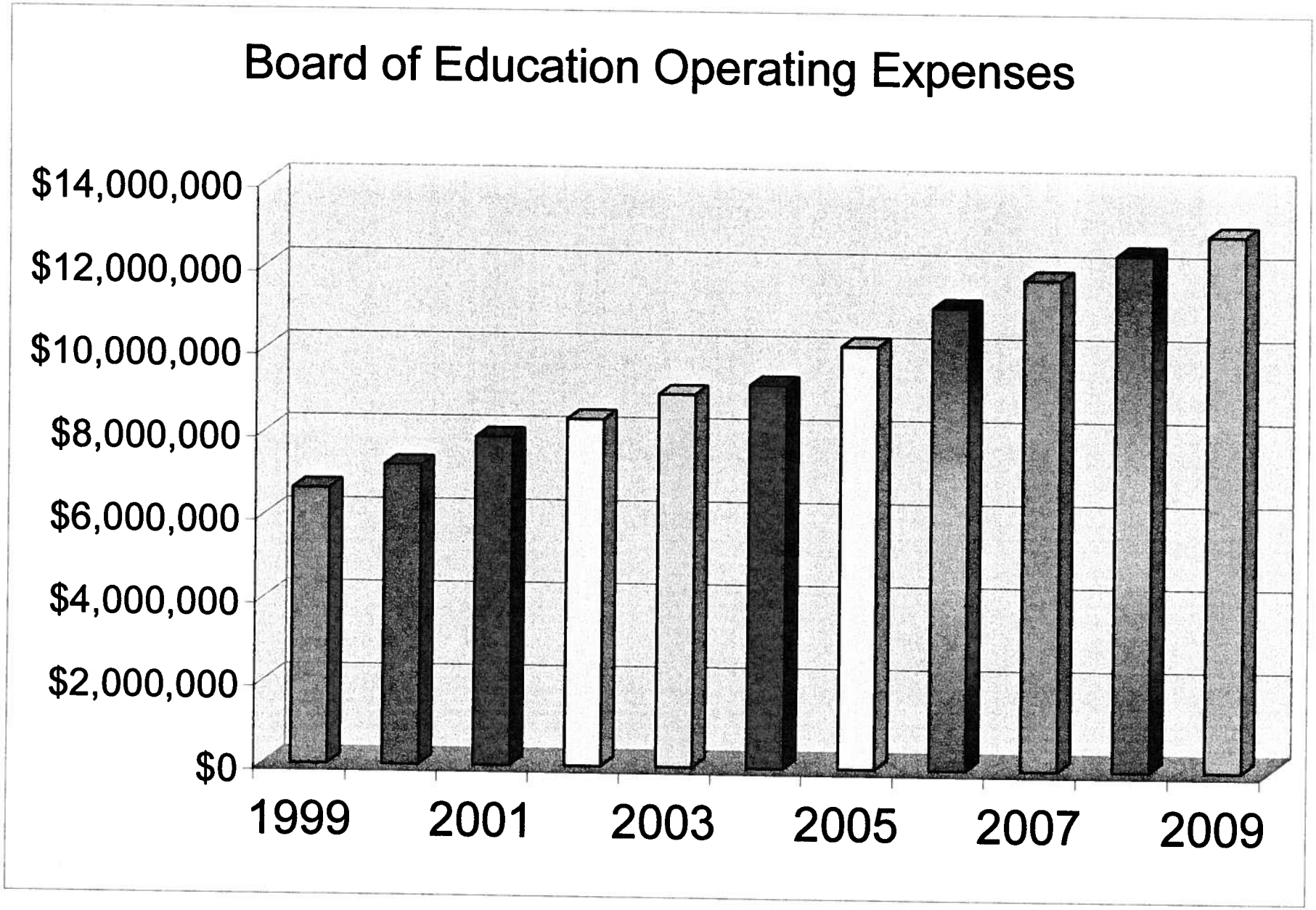
Note: Does not include Public Utility

MEDICAID COMPARISION



	1990	2000	2002	2003	2004	2005	2006	2007	2008	2009
MEDICAID	$497,705	$1,795,917	$2,358,232	$2,405,656	$2,232,008	$2,630,548	$2,956,873	$2,994,237	$2,750,000	$1,800,000


Fire Protection Fund
2500000
2000000
1500000
1000000
500000
0
1,483,202
1,600,090
1,724,361
1,780,570
1,907,320
1,985,012
2,155,496
2003
2004
2005
2006
2007
2008
2009


Board of Education Operating Expenses
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
1999
2001
2003
2005
2007
2009

Effective-July 1, 2008

Hours of Operation-Franklin County Solid Waste Transfer Station

Monday through Friday-7:00 AM to 3:30 PM, Saturday-7:00 AM to1:00 PM.

Definition of Terms and Rates-Solid Waste Transfer Station

- Commercial Waste-$ 56.00 (+$4) per ton-includes business, industry, restaurants, etc.
- Construction Waste-$ 56.00 (+$4) per ton-includes wood, paneling, sheet rock, plaster, insulation, wire scraps, other building scraps, etc. Franklin County residents (The resident is allowed this, not the contractor hauling construction material for the resident) will be allowed to dump 2000 pounds of construction material per year at no charge.
- Shingles Waste-$ 56.00 (+$4) per ton-includes all roofing lumber, plywood, and shingles. All contractors will pay this rate.
- Commercial Town Waste-$48.00 (+$4) -Residential waste from the municipalities.
- Pallet Waste-$ 40.00 per ton-includes all clean scrap lumber, skids, or pallets. No painted wood, treated wood, plywood, or press-wood will be accepted.
- Yard Waste-$ 40.00 per ton-includes all parts of trees or shrubbery. No stumps will be accepted.
- Residential Waste-$ 52.00 (+$4) per ton-includes waste picked up from residents by private haulers.
- Out of County Waste-$112.00 (+$8) per ton-Waste brought by customers/businesses/residents to the transfer station from outside of Franklin County. Includes everything they bring. This is waste that originates in another county.
- Corrugated Cardboard\Newspaper Penalty-$ 112.00 (+$8) per ton (twice the tipping fee for the first violation\$168.00 (+$12) per ton (three times the tipping fee for any further violations) includes waste with corrugated cardboard or old newspapers include (10% by vision)
- Land Clearing Inert Debris Waste-$20.00 (+$5) per ton-includes brick, concrete, block, and asphalt.
- Residential No Charge-includes wastes brought to the transfer station by Franklin County residents. Limited to bagged garbage, old furniture, and general household material, etc. This is limited to the house that the resident currently lives or pays a $45 user fee for.
- Tire Waste-No Charge-includes old tires. No tires from outside of the county will be accepted.
- White Good Waste-No Charge-includes all old appliances. No white goods will be allowed from outside the county.
- Scrap Metal Waste-No Charge-includes all types of metal waste. No plastic or wood attached to the metal will be accepted.

In regard to the above rates:

- All vehicles must weigh in on the scale and be logged into the computer. A number will be assigned to each customer so that all materials can be recorded. All material will be charged according to the above rates.
- All businesses and contractors will be charged. Any person or entity receiving payment for work done or which trades services shall be considered a business or contractor.
- Franklin County residential homeowners will receive the first two thousand pounds of waste material free of charge. All waste material, after the first two thousand pounds, will be charged according to the rates listed above. This includes town residents. This includes all material that crosses the scale at the solid waste transfer station.
- The resident is not allowed to drive the contractor's truck to the landfill in order to receive the first two thousand pounds free
- Rental property is considered a business and will be charged the above rates.
- Dump type or flatbed trucks are only allowed in the landfill from 7:00 AM to 3:30 PM-Monday through Friday and 7:00 AM to 1:00 PM on Saturday. All vehicles of this type will be charged.

Materials Not Accepted

The following materials will not be accepted at the Solid Waste Transfer Station/Landfill:

- Poisons, Pesticides, or any chemicals-powder or liquid
- Fire embers or coals (hot or burning)
- Paint still in the liquid form.
- Medical Waste
- Infectious Waste
- Radioactive Waste
- Asbestos Waste
- Any labeled hazardous waste
- Stumps
- Fuel Tanks
- Fire foam tanks
- Propane tanks
- Freon tanks
- Oxygen or acetylene tanks
- Helium tanks

ALL CONTRACTOR OR BUSINESS LOADS MUST BE COVERED. IF THE LOAD IS NOT COVERED, THE LOAD WILL NOT BE ALLOWED TO DUMP.

Chuck Murray

To: Graham Stallings
Subject: RE: changes in fee schedule

From: Graham Stallings
Sent: Thursday, May 29, 2008 4:27 PM
To: Chuck Murray
Subject: RE: changes in fee schedule

Chuck:

I forgot to mention the boarding fee as we know today would be replaced with the flat 25.00 redemption fee. As you know we charge 7.50 first day and 2.50 thereafter for boarding.
We would continue to charge a flat 5.00 boarding fee for quarantine dogs/cats which would be a minimum of 50.00 for the full ten days quarantined.
Graham

From: Graham Stallings
Sent: Thursday, May 29, 2008 4:05 PM
To: 'Chuck Murray'
Subject: RE: changes in fee schedule

Chuck:
The Animal Control Advisory Board discussed a change in Adoption fee to 25.00 dogs/cats (At present no fee), redemption fee 25.00 dogs/cats (At present no fee) and a spay/neuter program was discussed with different options.

Current
WATER AND SEWER RATES

SERVICE	WATER	SEWER
MUNICIPAL	$7.00 / 1,000	$5.80 / 1,000
HIGH VOLUME ➢ 5,000,000 GAL/MTH	$5.50 / 1,000	$7.00 / 1,000
LOW VOLUME	$25.00 First 2,000 $7.00 / 1,000 Over	$30.00 First 2,000 $7.00 / 1,000 Over
Multiuser	$8.00 Per Service Connection & $5.25 / 1,000	$22.50 First 2,000 $7.00 / 1,000 Over

FOG= (Fats, Oil, Grease) Permit: $10.00 per month + cost of sample (yearly

Proposed
WATER AND SEWER RATES

SERVICE	WATER	SEWER
MUNICIPAL	$7.00 / 1,000	$5.80 / 1,000
HIGH VOLUME ➢ 5,000,000 GAL/MTH	$5.50 / 1,000	$7.00 / 1,000
LOW VOLUME	$25.00 First 2,000 $7.00 / 1,000 Over	$30.00 First 2,000 $7.00 / 1,000 Over
Multiuser	$10.00 Per Service Connection $5.50 / 1,000	$22.50 First 2,000 $7.00 / 1,000 & Over

FOG= (Fats, Oil, Grease) Permit: $10.00 per month + cost of sample (yearly

FRANKLIN COUNTY, NC

DEBT MANAGEMENT POLICY

The County recognizes the importance of proper long-range planning in order to meet capital improvement needs as they arise without experiencing dramatic impacts on operational cost and debt service. The following policy statements will provide guidance on the issuance of debt to help insure that the County maintains a sound debt position and that its credit quality is protected. In conjunction with the County's Strategic Plan and Capital Improvements Plan, these policy statements rationalize the decision making process, identify objectives for staff to implement, and demonstrate a commitment to long term financial planning objectives. In addition, this debt management policy will allow for an appropriate balance between establishing debt parameters and providing flexibility to respond to unforeseen circumstances and new opportunities.

POLICY STATEMENTS

Purpose and Type of Debt

1. Incurrence of debt or long-term borrowing will only be used for the purpose of providing financing for capital projects to include, but not be limited to:

    a. Construction of new School and County facilities
    b. Renovation and repair of existing School and County facilities
    c. Acquisition of real property (land and/or buildings)
    d. Construction or expansion of Water and Sanitary Sewer Systems
    e. Construction, acquisition and development of Parks
    f. Purchase of major pieces of equipment

2. Debt issuance will not be used to finance current operations or normal maintenance.

3. The types of debt instruments to be used by the County include but are not limited to:

    a. General Obligation Bonds
    b. Bond Anticipation Notes
    c. Installment Purchase Agreements (private placement)
    d. Special Obligation Bonds (purpose restricted)
    e. Certificates of Participation
    f. Revenue Bonds

4. All debt issued will be repaid within a period not to exceed the expected useful life of the improvements or equipment financed by the debt.

5. The County will strive to maximize the use of pay-as-you-go financing for smaller scale capital improvements and equipment purchases.

Issuance of Debt

6. The County will strive to issue bonds no more frequently than once in any fiscal year. The scheduling of sales, the amount to be financed and the financing instrument will be determined each year by the Board of Commissioners. These decisions will be based upon the identified cash flow requirements for each project financed, market conditions, and other relevant factors presented by the School System, Community College and County Departments. The Board may front funds to pay project costs and reimburse these costs when financing is completed. In these situations the Board will adopt Reimbursement Resolutions prior to the expenditure of project funds.
7. The County will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue.
8. Variable rate debt will only be considered when market conditions favor this type of issuance. When variable rate debt is considered, careful analysis will be performed and techniques applied that will ensure that the County's sound debt position will be maintained.
9. In the planning process for debt issuance the County will assess the possibility of maintaining "Bank Qualification" status if borrowing less than 10 million dollars in a calendar year.

Level of Debt

10. The County will strive to maintain its net bonded debt at a level not to exceed three percent (3%) of the assessed valuation of taxable property within the County.
11. The County will strive to maintain its annual debt service costs at a level no greater than fifteen percent (15%) of general fund revenues, including installment purchase debt.

Investment of Capital Funds

12. Investment of capital funds will be performed in accordance with the North Carolina General Statute 159-30. Funds will be invested in instruments that will provide the liquidity required to meet the cash flow needs of each project funded.

13. Investment earnings on capital funds, after subtracting required or potential arbitrage, will be used for project costs and/or debt service.

Bond Ratings

14. The County will maintain good communications with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and offering statement.

15. The County will strive to maintain bond ratings at or better than A1 (Moody's), A+ (Standard & Poor's) and AA- (Fitch Ratings)

Arbitrage Rebate and Secondary Market Disclosure Requirements

16. The County will comply with all arbitrage rebate requirements as established by the Internal Revenue Service and all secondary market disclosure requirements established by the Securities and Exchange Commission.
17. Arbitrage will be calculated at the end of each fiscal year and interest earned on investment of bond or installment purchase proceeds will be reserved to pay any penalties that may be due.

Enterprise Funds

18. For any Enterprise Fund that is supporting debt, rate studies will be performed periodically to ensure that fees or rates are sufficient to meet the debt service requirements.

Capital Project Funds

19. The County will create and maintain capital project funds as appropriate, such as for school and county projects, using any available revenue sources that the Board of Commissioners may choose.
20. Funds accumulated in the Capital Project Funds will be used on pay-as-you-go projects, to fund debt service, reduce the amount of borrowing for a capital project, to finance renovations and repairs to existing buildings or to purchase major equipment.

5-Year Capital Improvement Plan

21. The County Manger will prepare a Capital Improvement Plan as a part of the annual budget presentation including any plans to issue debt.
22. This Debt Management Policy will be incorporated into the Capital Improvement Plan.

State of North Carolina
Department of State Treasurer

RICHARD H. MOORE
TREASURER

State and Local Government Finance Division
and the Local Government Commission

T. VANCE HOLLOMAN
DEPUTY TREASURER

March 27, 2007

Guidelines on Debt Issuance (Revised)

In an effort to assist applicants in receiving timely approval of financing requests by the Local Government Commission (LGC), the staff has prepared these guidelines and suggestions. These are intended to indicate steps applicants may take to expedite approval and to point out pitfalls that may delay or complicate the approval process and are to be avoided. The items are divided into two broad categories, Fiscal Management and Debt Management and the Project, and are generally related to the statutory findings required of the LGC.

A. Fiscal Management

1) Adequate and timely responses to issues raised in a unit letter sent by the Fiscal Management Section must have been received. All concerns regarding the financial management of the unit must be resolved, such as a low General Fund balance (Below 8%), a low tax collection rate (Below 90%), receipt of a qualified audit opinion, habitual violations of "The Local Government Budget and Fiscal Control Act", inadequate internal controls, weakness in an enterprise fund or an enterprise fund that is not self-supporting, and similar concerns.

2) A budget for the unit must be adopted prior to the beginning of its fiscal year.

3) Current audited financial statements must be available on a timely basis. For units of local government, this would mean that the audited financial statements have been received by October 31. For units with a calendar year or fiscal year not ending on June 30, audited financial statements should be received within four months of year-end. Financing applications for LGC approvals after October 31 will require the audited financial statements of the immediately preceding fiscal year, and the audited statements should be submitted at least two weeks prior to the LGC meeting date to allow adequate time for staff review.

4) If a Power Agency unit is involved, it must comply with the policy approved by the governing body of the unit regarding transfers from the electric system to the General Fund.

B. Debt Management and the Project

1) Make a point to discuss the unit's capital improvement plans with the LGC staff as they are being developed. Follow-up visits are encouraged when major changes occur.

2) The staff of the LGC should be contacted very early in the planning stage regarding the proposed debt issuance. This early contact is necessary to make sure the process gets off to

325 North Salisbury Street, Raleigh, North Carolina 27603-1385
Telephone: (919) 807-2350 Fax: (919) 807-2352 Website: www.treasurer.state.nc.us
An Equal Opportunity/Affirmative Action Employer

a good start. Having to "back up and restart" can significantly delay the process. This is especially important if an innovative financing is contemplated which may require consideration of unusual covenants, special justification of necessity or cost, private activity usage, special interlocal agreements, unusual amortization schedules, and other innovations.

3) The unit should have a reasonable debt burden. A heavy debt burden may be evidenced by a ratio of General Fund Debt Service to General Fund Expenditures exceeding 15%, or Debt per Capita or Debt to Appraised Property Value exceeding that of similar units. (See Local Government Commission "Analysis of Debt")

4) The request to borrow must be for capital expenditures, not operating expenses.

5) The project must be "ready". Construction bids, required major permits and Phase I Environmental Studies should be received before the approval or, at the latest, before the sale of the debt. Other required sources of funding must be committed.

6) Any threat or existence of litigation related to the project or the financing must be satisfactorily resolved. Litigation could affect either the marketability of the debt or the borrower's ability to repay the debt.

7) Community support for the project is important, especially for non-voted debt. Lack of community support may be evidenced by comments at meetings of the governing body or public hearings, correspondence, newspaper articles, etc.

8) The repayment plan presented must be complete and consistent regarding the maturity of debt, life of assets financed, terms of related agreements, etc. In addition, the repayment plan must be consistent with the financial projections provided by the issuer. Amortization of principal should be level for all general fund projects. Use level principal and interest payments for an enterprise fund may be appropriate.

9) Financial projections should be presented that demonstrate feasibility and are clearly reasonable in comparison to prior financial performance. Appraisals, feasibility studies and comfort letters (if required) must be prepared by parties that are both independent to the transaction and possessing adequate expertise.

10) There should be no outstanding concerns or unresolved matters relating to a prior bond issue, such as incomplete or late filing of rebate reports, failure to meet continuing disclosure obligations, violations of covenants in other obligations, or other matters of concern. Such unresolved matters may prevent or delay the issuance of future debt.

11) Documentation must be provided showing that covenants in outstanding obligations will be satisfied if the proposed debt is issued, i.e. additional debt tests, restrictive covenants regarding additional debt, etc.

12) The ability to secure an investment grade rating should be documented. Enhancements including letters of credit, bond insurance, a parent guarantee, etc. should be considered.

13) A complete application must be filed four weeks prior to the LGC meeting date (first

Tuesday of every month) including documentation of all required resolutions being adopted by the governing body. This provides adequate time for staff review of the application and for compiling any additional information that may be necessary.

14) Bond or loan documents must be in substantially final form before presentation at the LGC meeting.

15) If a refunding is contemplated, the present value of the savings should exceed 3% of the refunded bonds. Generally, the term of the original debt should not be extended when bonds are refunded.

16) The sale date should be requested as early as practical. This provides some flexibility in selection of a date that should not compete with another previously scheduled sale or a bond market holiday. This assures that the most favorable interest rate is obtained for each issuer of debt.

ANALYSIS OF DEBT OF
NORTH CAROLINA COUNTIES AT 6-30-2007
DEPARTMENT OF STATE TREASURER
DIVISION OF STATE AND LOCAL GOVERNMENT FINANCE

Counties (Population)	Number of Units with Outstanding General Obligation Debt (Excluding Enterprise Debt)	Number of Units with Authorized and Unissued General Obligation Debt (Excluding Enterprise Debt)	Number of Units with Outstanding Installment Purchase Debt (Excluding Enterprise Debt)	Ratios of Total Outstanding General Obligation Debt, Authorized and Unissued General Obligation Debt and Installment Purchases (Excluding All Enterprise Debt)					
				Appraised Property Valuation (%)			Per Capita ($)		
				Low	Average	High	Low	Average	High
250,000 and Over	5	3	4	1.050	2.179	2.897	537	2,063	2,897
100,000 to 249,999	19	6	19	0.050	1.451	3.858	20	1,170	3,602
50,000 to 99,999	20	5	23	0.117	0.942	2.254	72	716	1,635
25,000 to 49,999	16	3	22	0.298	0.764	2.290	250	794	4,592
10,000 to 24,999	11	0	19	0.086	0.473	1.980	91	445	1,750
Under 10,000	1	0	3	0.117	0.688	1.649	160	635	1,002
All Counties	72	17	90	0.050	1.474	3.858	20	1,280	4,592

Debt Service to Expenditures

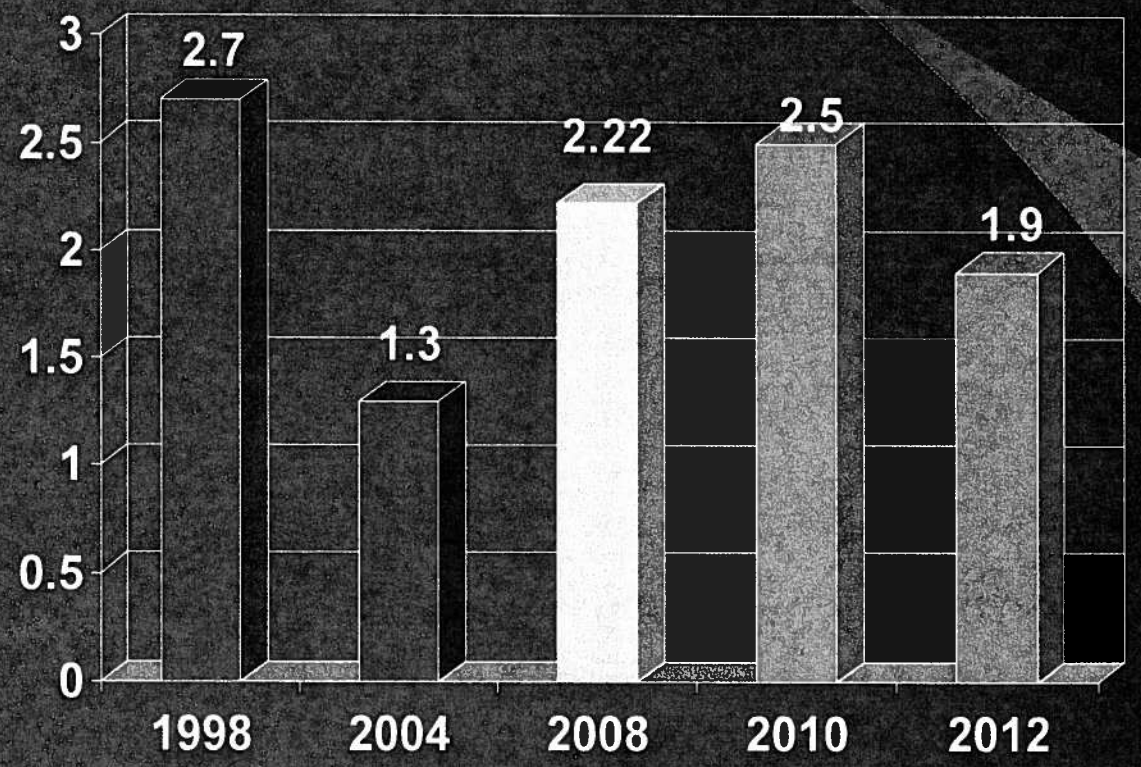
percentage

Expenditures:	***Debt Service***	**Percentage to Debt**
1997 – 33,700,000	2,711,000	8.10%
2000 – 45,300,000	4,935,000	10.90%
2003 – 49,400,000	5,410,000	11.00%
2006 – 58,100,000	6,111,000	10.60%
2007 – 69,473,189	6,113,873	8.80 %
2009 – 71,799,000	*9,577,735*	*13.33%*
2010 – 75,388,950	*12,081,428*	*16.03%*
2012 – 80,490,000	*12,892,069*	*16.02%*
2014 – 88,740,225	*11,635,821*	*13.98%*
2018 – 107,864,298	*8,965,190*	*8.30%*

Rating Agencies consider 15%+ a high debt burden

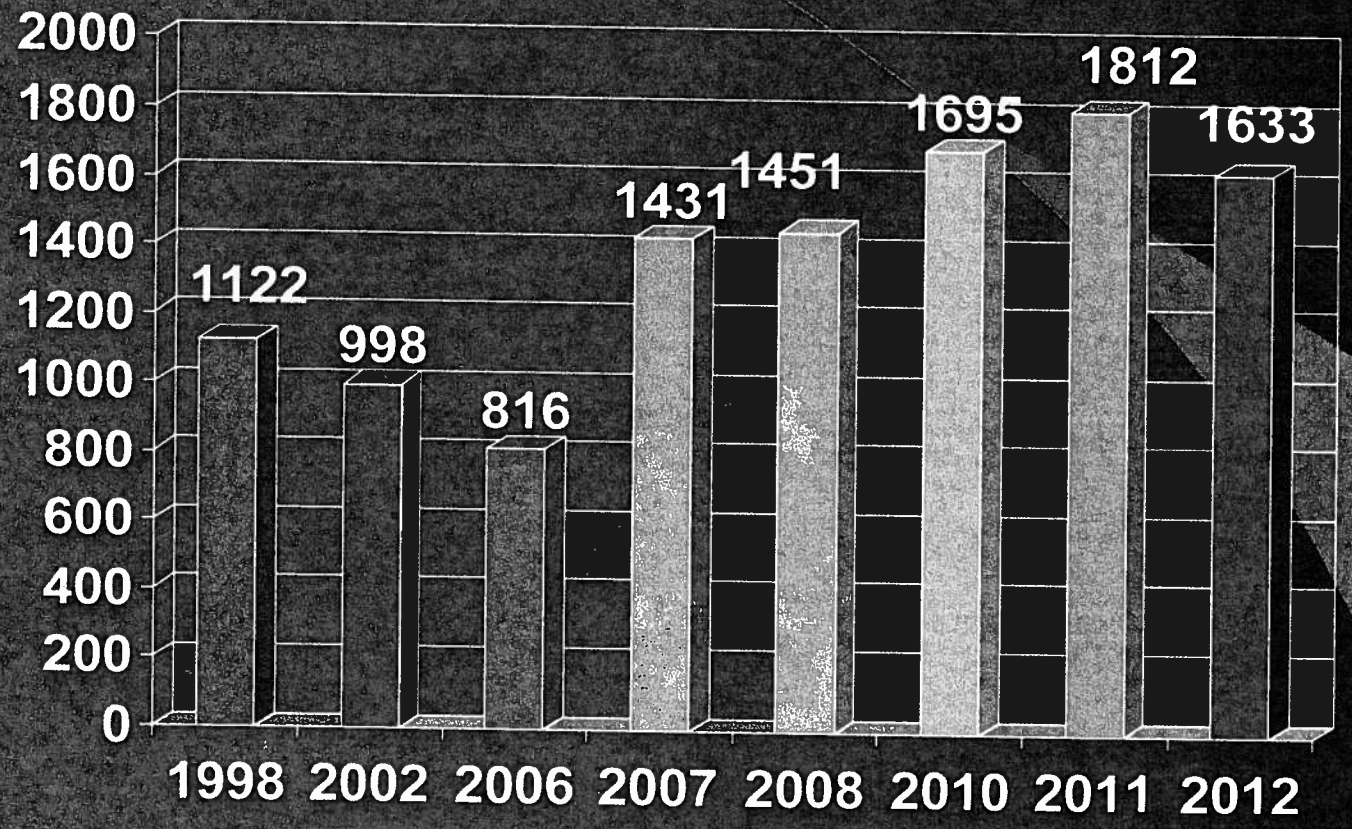
Debt to Total Assessed Value

percentage



Range: Low = 0.117 Ave = 0.942 High = 2.254

Debt Per Capita with $51.6 million in school debt beginning in 5/2009



Range: Low = 72 Ave. = 716 High = 1635

FRANKLIN COUNTY, NC

FUND BALANCE RESERVE POLICY

A. The County will strive to maintain a minimum level of fund balance available for appropriation in the General Fund. This minimum, as set forth by the Local Government Commission, is defined as eight (8.0%) percent of prior year expenditures in the General Fund.

B. The Board of Commissioners' goal is to maintain a minimum fund balance available for appropriation in the General Fund of fifteen (15%) percent of the prior year expenditures.

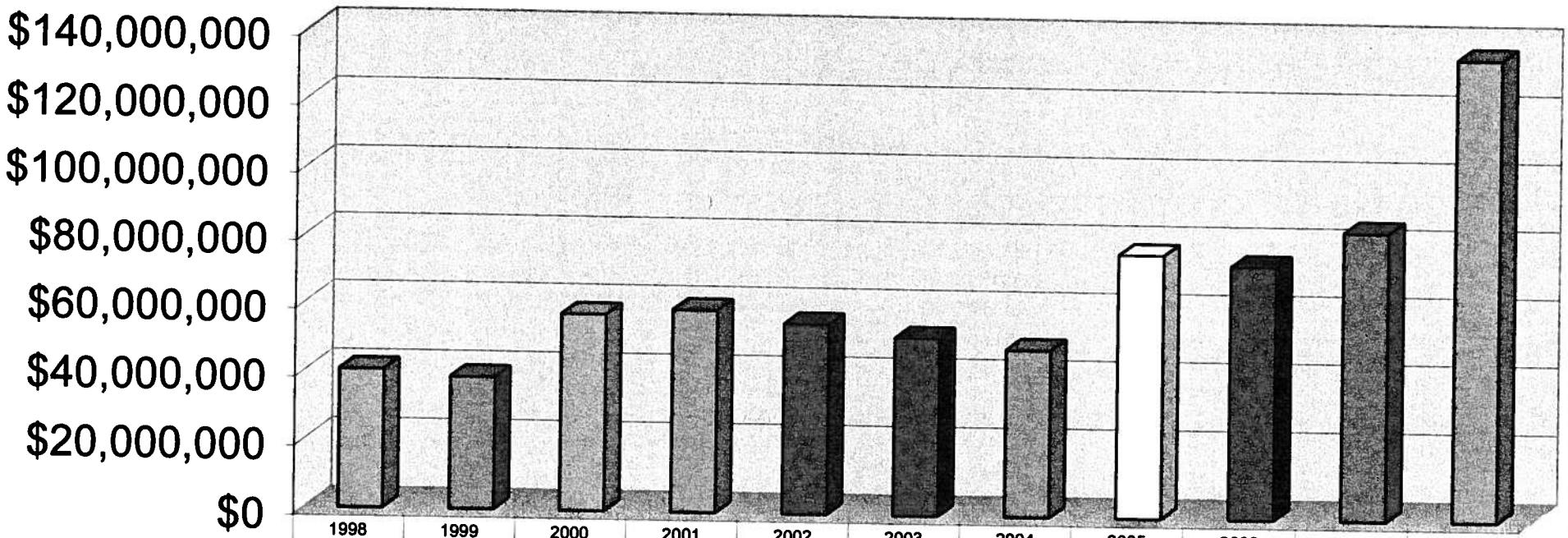
C. Fund balance available for appropriation in the General Fund will be used for unanticipated emergencies, to avoid cash flow interruptions, to generate interest income, to reduce the need for short-term borrowing, to pay capital project expenditures in advance of borrowing money for the project and to assist in maintaining an investment grade bond rating.

D. The County will use all budgetary and financial accounting options available to maintain the minimum level of fund balance available for appropriation in the General Fund including but not limited to the following or a combination thereof:

   a. A specific budgeted revenue increase (i.e. ad valorem tax increase)
   b. Reduction of expenditures in the budget
   c. Appropriation of transfers from other funds
   d. Sale of capital assets

E. Annually as a part of his recommended budget, the County Manager shall submit a plan that addresses the Board's fund balance goal.

Franklin County Debt
F.Y.E. 2008



	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Debt	$40,130,032	$38,244,293	$57,027,872	$58,715,257	$55,152,355	$51,561,099	48,565,160	77,040,000	$74,088,228	$84,446,815	$135,761,971

Franklin County, North Carolina
Legal Debt Margin Information
Last Ten Years
Includes Water and Sewer Debt

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
Assessed Value of Taxable Property	**3,835,000,000**	3,553,765,823	3,388,554,430	3,103,720,609	2,505,635,618	2,372,622,790	2,279,050,498	2,153,377,354	2,128,005,580	1,971,218,315	1,526,017,482
	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Debt Limit - 8 Percent of Assessed Value	**$306,800,000**	$284,301,266	$271,084,354	$248,297,649	$200,450,849	$189,809,823	$182,324,040	$172,270,188	$170,240,446	$157,697,465	$122,081,399
Gross debt											
Total bonded debt	30,200,000	32,325,000	13,445,000	14,600,000	13,875,000	14,850,000	15,825,000	16,800,000	17,813,000	18,750,000	19,250,000
Authorized and unissued bonds	53,000,000	8,600,000	28,600,000	28,600,000	-	-	-	-	-	-	-
Lease financing agreements	52,561,971	43,521,815	32,043,228	33,840,000	34,690,160	36,711,099	39,327,355	41,915,257	39,214,872	19,494,293	20,880,032
Gross Debt	$135,761,971	$84,446,815	$74,088,228	$77,040,000	$48,565,160	$51,561,099	$55,152,355	$58,715,257	$57,027,872	$38,244,293	$40,130,032
Total net debt applicable to limit	**$135,761,971**	$84,446,815	$74,088,228	$77,040,000	$48,565,160	$51,561,099	$55,152,355	$58,715,257	$57,027,872	$38,244,293	$40,130,032
Legal Debt Margin	**$171,038,029**	$199,854,451	$196,996,126	$171,257,649	$151,885,689	$138,248,724	$127,171,685	$113,554,931	$113,212,574	$119,453,172	$81,951,367
Total net debt applicable to the limit as a percentage of debt limit	**44.25%**	29.70%	27.33%	31.03%	24.23%	27.16%	30.25%	34.08%	33.50%	24.25%	32.87%