FRANKLIN COUNTY

Proposed Budget for the Fiscal Year 2009-2010

Franklin County
NORTH CAROLINA
A Research Triangle Region Community

Proposed Budget
Fiscal Year 2009-2010

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Franklin County
NORTH CAROLINA
A Research Triangle Region Community

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May 11, 2009

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 2009-2010. As directed by the Board, the proposed budget holds the line on property taxes. Concerted efforts have been made during the 2008-2009 fiscal year to identify cost saving measures and efficiencies. I sincerely believe the conservative fiscal approach undertaken has positioned the County to offset drastic reductions in service and minimize the loss of jobs.

The current fiscal year has been one of unprecedented challenges. The recession has continued to deepen and to linger. Local governments have struggled to provide services with dwindling resources. We have literally held our breath as we observed financial institutions crumble. The housing market plummeted. Fuel prices soared. Never before have citizens better understood the meaning of a "global economy." It is during this same period, however, that we have redefined our mission and worked strategically and in collaboration with those in the private and public sectors to meet the needs of our citizens.

As we've planned for the upcoming fiscal year, 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 2009-2010 provides funding for programs previously supported by the Board with a few exceptions. Unfortunately it became necessary in this budget proposal to recommend funding cuts that will impact county services (including public safety), nonprofits, education, and employee benefits.

Of the twenty-one recommendations made in the 2008-2009 proposed budget, only one remains unmet at year end – the development of a Five Year Plan for Capital Projects (four recommendations are underway now and the balance have been completed.) The development of a Five Year Plan is recommended in the upcoming year. The Board may consider a retreat early in the fiscal year to begin its work on a CIP.

Economic/Fiscal Climate

Franklin County has recently been identified in the top twenty-five percent of the fastest growing counties in North Carolina – placing the county in the same grouping as Durham, Wake and Chatham counties. The county increased in population by over nineteen percent during the period 2000-2007. It is estimated that the County's population will increase by eighteen percent during 2010-2020. Preparing for the anticipated growth is crucial. Although not a comprehensive list, the following will be impacted by growth: roads, schools, health and human services, public safety and infrastructure (water, sewer, connectivity, etc.) Funding will be a considerable challenge to meet the high demand for services.

While the County has grown exponentially in the recent past and anticipates added growth in the future, residential growth has slowed dramatically in the current fiscal year. In fact, the slowdown has been somewhat of an anomaly for the county. The County has experienced a decline in permits issued for new single-family dwellings of approximately forty-eight percent during the fiscal year. The downturn in the construction industry has had a ripple effect on the local economy. Fortunately, permitting for commercial development has actually remained constant with a slight increase anticipated at year end.

One of the key metrics considered in economic development is the unemployment rate. Unfortunately, Franklin County has experienced a rise in unemployment over the last couple of years. Unemployment rates were 4.7% (July, 2006), 4.9% (July, 2007) and 6.7% (July, 2008) respectively. By March, 2009 the unemployment rate had increased to 10.8%. Approximately two thousand nine hundred seventy-five citizens were unemployed during March.

While the statistics above certainly demonstrate the reality of the recession, Franklin County has been fortunate to experience some job growth during the ten month period July-April of the current fiscal year. Our Economic Development staff reports approximately 245 additional jobs have been added as a result of companies expanding or opening their doors in Franklin County during this fiscal year. The number cited above is limited to those companies that our EDC staff assisted in some manner. This number does not reflect the net gain of jobs in the County.

Staff also report approximately $40.8 million in investments during the calendar year ending 2008. Noteworthy here is the fact that Novozymes announced a $26.1 million expansion during 2008. The company is expanding production of enzymes used in cellulosic ethanol. Their two

and a half year project goal is to double enzyme production and reduce production costs. Novo (with a thirty year history in Franklin County) is singled out in this message as an example of a global leader in "green" technology.

The "Green Economy" - today's growth economy will be a major focus as we plan for our future. The North Carolina Sustainable Energy Association has conducted a survey recently that indicates over 62,000 jobs could be created in North Carolina connected to green industry according to the "*North Carolina Economic Developer's Guide to Renewable Energy* (spring edition). Franklin County was cited in this publication as having highly specialized concentrations (thus competitive concentrations) of manufacturing employment for selected energy supply chain industry groups. A number of existing businesses and industries in Franklin County have the ability to capitalize on the green or growth economy. I would recommend a strategic planning session with economic development staff (and others identified by the Board), to update our existing Economic Development Plan. It is imperative that Franklin County fully capitalize on the opportunities associated with green energy technologies.

In addition to capitalizing on the green economy, Franklin County must be proactive in ensuring that infrastructure is in place to accommodate the growth of the future. Currently, the County is exploring water resources as recommended by Hobbs & Upchurch in the 2006 study performed for the County. Over the course of the last year, the County has had a sewer study performed by Stearns & Wheler which has assisted staff and the Board in planning for the future. In addition, a sewer rate study has just been completed and a draft will be presented to the Board in the upcoming weeks. An area of infrastructure that is absolutely critical for economic prosperity is broadband internet service. In order for our community to be competitive and sustainable, it is essential that this resource be available. Broadband internet capability will transform a community. Connectivity is now considered a utility just as other forms of public infrastructure.

Fiscal information:

The tax administrator has established a fiscal year 2009-2010 assessed tax base at $3.9 billion This assessment is 1.7% percent greater than the current fiscal year budget ordinance. However, our collection rate is anticipated to drop to 95.5%. Therefore, the net revenue gain is only $37,424.

Budgeted Sales Tax collections for FY 2009-2010 are down $1.946 million from the amount budgeted for the current fiscal year due to no growth in retail sales and as a result of Medicaid relief legislation. This budget forecasts sales tax collections at $5,172,365 compared to $7,118,950 budgeted last fiscal year.

The recommended budget appropriates $2,318,700 from undesignated fund balance. Fund balance available for appropriation will be reduced to approximately 15.64% at June 30, 2010. This amount will drop to 11.75% if $2.3 million is also recommended for appropriation for FY 2010-2011. Both a Debt Management and a Fund Balance Policy were recommended last year. It is requested again this year that the Board have discussion regarding these policies and consider adoption.

This budget does not recommend a tax increase for the upcoming fiscal year. The recommended tax rate for fiscal year 2009-2010 remains level at 82.25 cents per $100 of valuation. I instructed the department heads to make further reductions as we've planned for the 2009-2010 fiscal year. Specifically, department heads were asked to reduce their budgets (if possible) by ten percent. Due to statutory requirements and the size and scope of the departments, not all departments were able to reduce their budgets by ten percent. Overall, expenditures budgeted from the general fund have been reduced by 8.2 percent.

An interest only payment is included as the Board has approved the bidding of a new school (Franklinton High School). The bid opening for the new high school is scheduled for May 28, 2009. Shortly thereafter, the Board will make a decision regarding whether to move forward. No additional funding is provided for the remainder of the projects associated with the 2008 bond.

The total recommended budget for all funds in fiscal year 2009-2010 is $75.82 million. The breakdown is as follows:

- General Fund: $63,751,725
- Public Utility Fund: $7,050,625
- Fire Protection Fund: $2,185,291
- Emergency 911 Communications Fund: $780,027
- Drug Enforcement Fund: $25,000
- Capital Reserve Fund: $2,900,000

General Fund and Public Utilities requests totaled $72,554,414. General Fund requests were reduced by $1.69 million. Public Utilities' requested budget was reduced by $63,193. A total reduction of $1.75 million is submitted. I should point out I recommended over $8.2 million in cuts from the general fund and public utilities requests in the 2008-2009 year. Back-to-back cuts have been extremely difficult for departments. Requests for public services are on the rise.

Budget highlights:

Personnel:

Total new positions requested: none – however, a part-time Airport Operations Specialist at Triangle North Executive Airport is being requested for an upgrade to full-time. In addition, an employee with the Maintenance Department will be shared half-time with the Airport.

The proposed budget has a reduction of positions. Twenty-nine positions were recommended with -0- funding. A reduction in force eliminated ten positions. A RIF is recommended only in cases where there is not sufficient work to warrant the position, funding has been eliminated or the service is not absolutely essential. Every effort has been made to minimize the number of staff affected by a reduction in force. Our Human Resources Manager has provided each employee with post employment counseling and information. In addition, the affected employees will be notified when/if a position becomes available for a period of one year after the RIF. Where possible (if the employee met the minimum qualifications), employees whose positions were eliminated were offered a transfer to other positions in county government. This has also minimized the actual number of individuals who will lose employment with Franklin County government.

The proposed budget continues the Employee Assistance Program. During the current fiscal year, our EAP vendor has provided at no additional charge seminars on stress management that have been well received by staff. Historically, this service provided primarily assessment and referral services. The addition of seminars at no cost to the employee or the county has been a great benefit. In the upcoming year, I've requested specific training for supervisory and management staff (at no charge).

In additional, in-house training will be provided to staff in the proposed budget (travel and training budgets were reduced). 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. As I have stated in the past few months, it is absolutely essential that we equip staff with the necessary tools to do their jobs. Funding is provided for necessary training. Budgets will be monitored very closely.

The suspension of the Career Advancement Program is recommended in this budget. The projected savings will approximate $250,000. It is also recommended that a salary study be conducted as soon as it is economically feasible in the future. The last study was done in 2003 with no updates since that date. In order to be competitive in our recruitment and retention efforts, our pay plan needs to reflect the current market.

Five unpaid holidays are recommended in the proposed budget with a projected savings of $402,701 anticipated.

A basic health plan will be provided for employees at no cost. However, if the employee chooses to buy up to a lower deductible plan, an additional cost of $50.00 per month will be borne by the employee.

Capital Requests:

Vehicles recommended -0-. The sheriff had requested vehicles in his budget request for 2009-2010, but the manager advised seeking approval in the current fiscal year; the Board approved this request in April, 2009.

Unfunded Projects/Requests:

Town of Louisburg's request for recreation	$133,000
County Administration Building	$500,000 annually estimated ($-0- budgeted)
Engineering for Jail expansion	$2.5 million estimated (note: the Board will meet on 05/18/09 in a work session on jail expansion. At the writing of this message, the Board has not made its final decision regarding when to expand the facility.
Early College High School Program VGCC	$135,000 funding for master plan requested (-0-) budgeted

County Priorities:

Education

The proposed budget for 2009-2010 recommends an appropriation for Franklin County Schools of $12.7 million for education for operational and capital outlay expenses reflecting a one percent and five percent reduction respectively. Debt service is not included in the above amount. A three percent reduction is recommended for Vance Granville Community College. It is recommended that the Board have dialogue with administrative staff from both the Franklin County Public Schools and Vance Granville Community College regarding the Early College High School Program. Funding for planning this project has been estimated at $135,000. Unfortunately, this is not being recommended in the proposed budget due to budget constraints.

Public Safety

This budget recommends a public safety budget of $19.11 million. Public safety funding accounts for approximately twenty-five percent of the total budget. Funding for volunteer fire departments is recommended at $2,185,291. Administration recommends that EMSAC (Emergency Medical Services Committee as defined by the franchise) continue to review the current incentive plan and to propose changes as deemed appropriate. Franklin County eagerly awaits the outcome of HB59 "Expand the permitted Uses of 911 Funds." If enacted, Franklin County would have greater flexibility in the use of E911 funds. This funding source could serve as a complement to existing funds.

Health and Human Services

This budget recommends a Health and Human Services budget of $16.48 million. Medicaid cost to the County of $1.8 million is eliminated from this year's proposed budget (due to Medicaid relief legislation.) Overall, funding recommended is $1.76 million less than 2008-2009.

Public Utilities

This budget proposes no increases for water and sewer services. Rates are shown below:

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

Goals/recommendations for the 2009-2010 FY:

-Develop a Five Year Capital Improve Plan (CIP)

-Maintain our current Bond Rating; utilize the services of an outside financial consulting firm

-Hold a Board of Commissioner Retreat with Economic Development staff (and others as identified by the Board) for the purpose of updating the EDC Plan. It is recommended that "green" technologies be part of the discussion

-Conduct an Energy Audit in county facilities

-Explore a centralized purchasing program; make recommendations to the Board

-Seek stimulus funding (American Recovery and Reinvestment Act – ARRA) to leverage local funding

-Enhance the County's website by providing additional information to our public. In the current fiscal year monthly reports (provided by each department) has been added to our site. In addition, the entire agenda packet and all supporting materials are now available for our public. In the upcoming year, it is our goal to have the agendas and minutes from all Boards, committees, etc. online.

-Request the assistance of the Outreach Coordinator (North Carolina Association of County Commissioners) for the purpose of conducting studies. For example, it is recommended that a staffing study be conducted in the Tax Department. The department has undergone a number of changes in the past several years (i.e. the Lock Box system, conversion to new software, implementation of new programs as dictated in statute). The last study was conducted in 1998 (Task Force Report, June 11, 1998).

-Implement an incentive plan for employees in an effort to promote cost saving measures; the Human Resources Manager has explored a number of options during the current year. (Finalizing this work will occur early in the fiscal 2009-2010).

-Maintain the current practice of a "Hiring Freeze." Fill only essential positions.

-Finalize the update to the Franklin County Administrative Manual; a draft has been completed in the 2008-2009 year.

Summary

As directed by the Board, the fiscal year 2009-2010 budget proposal does not recommend a tax increase. An ad valorem tax rate of 82.25 cents per $100 of valuation is recommended. I sincerely appreciate the assistance of staff in the development of the proposed budget. It has

been one of the most challenging budgets we have had in recent years. I look forward to further discussion with you regarding our challenges as well as opportunities.

Sincerely,

Angela L. Harris
County Manager

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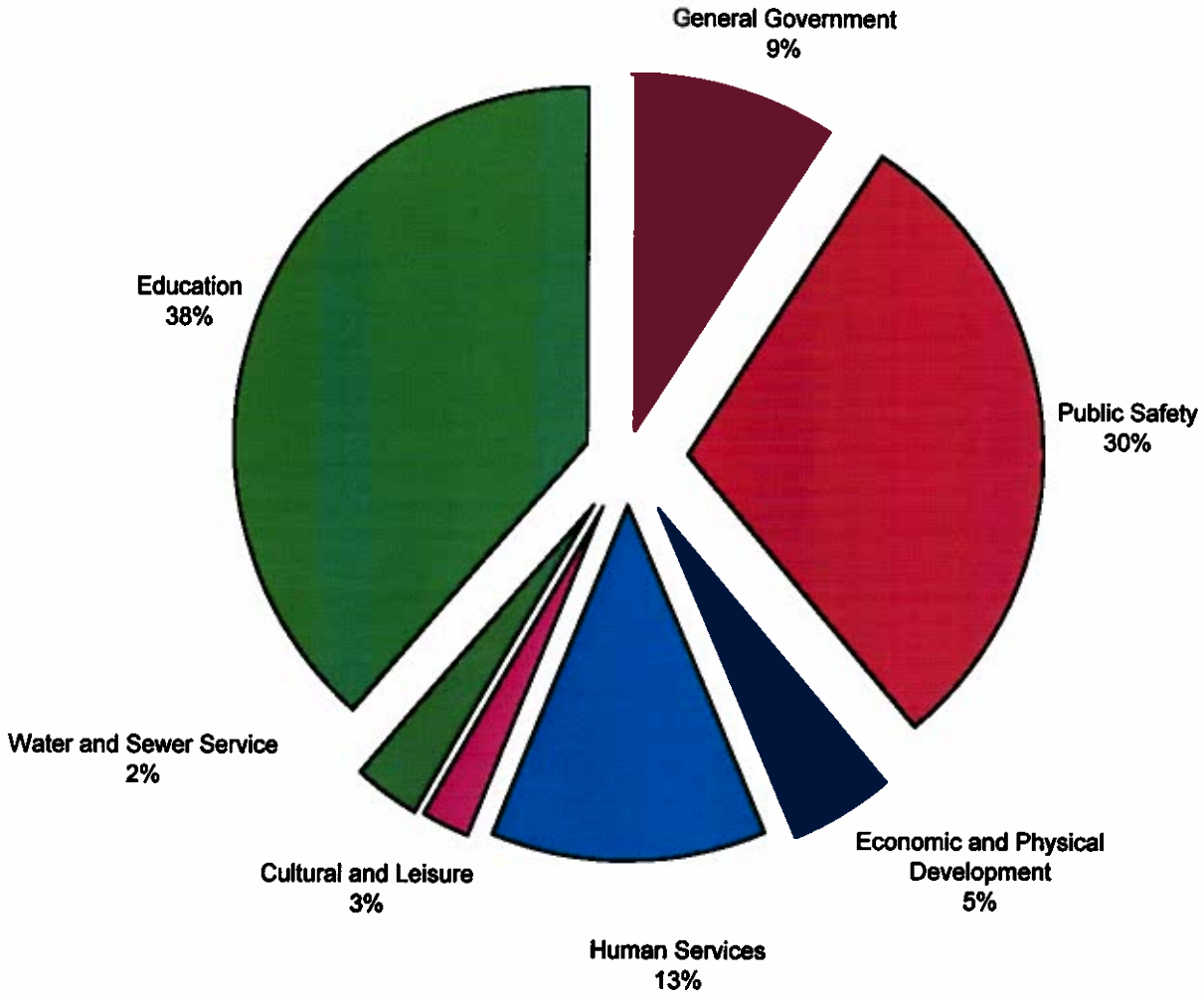
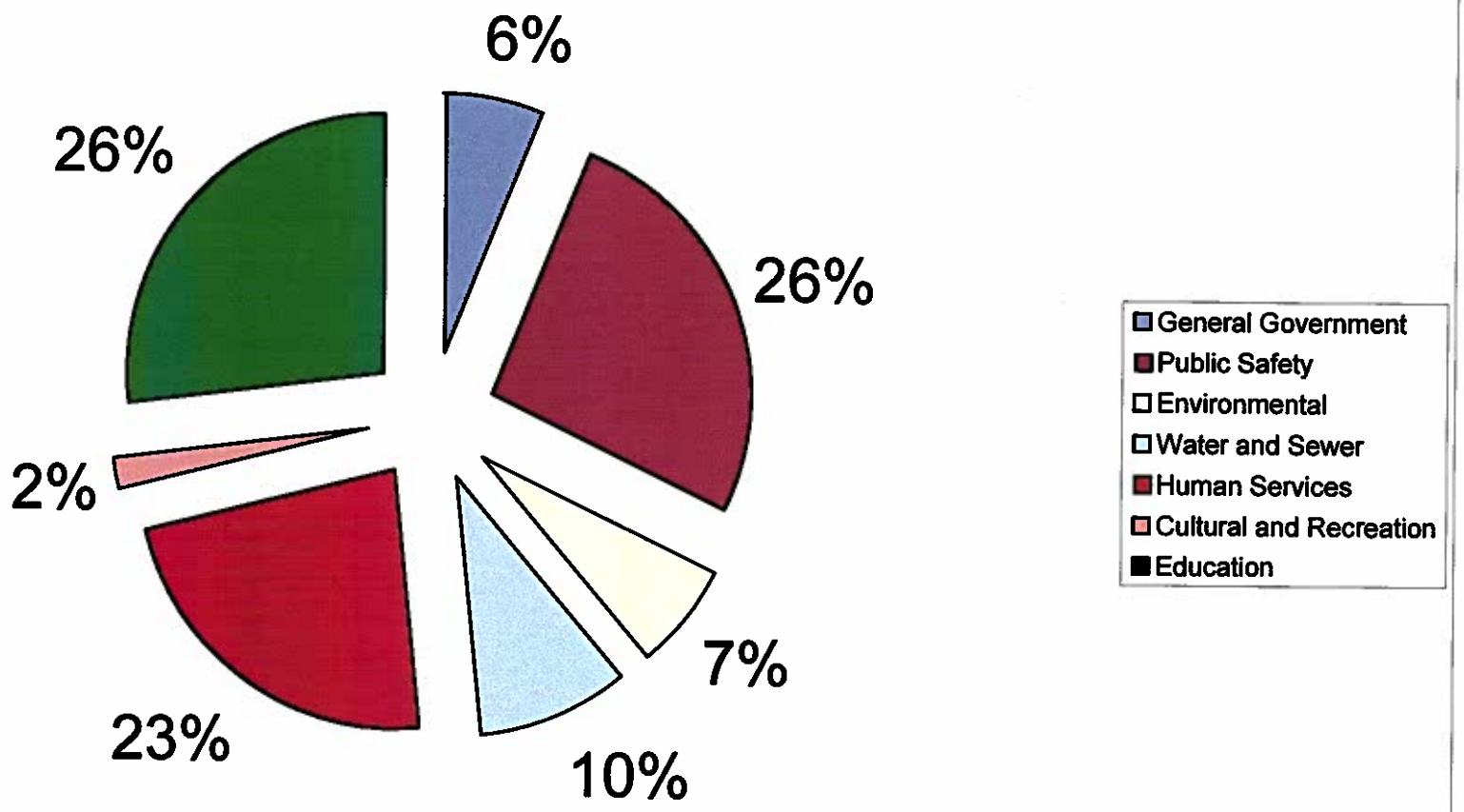
Summary of Proposed County Budget
For Fiscal Year 2008-2009
By Major Category

Category	Current Fiscal Year 2008-2009	Proposed Fiscal Year 2009-2010
General Government	$4,785,823	4,393,320
Public Safety	17,884,212	16,117,368
Economic and Physical Development	5,440,353	4,770,151
Human Services	18,893,972	16,485,806
Cultural and Leisure	1,370,547	1,371,839
Education	19,571,331	19,741,716
Drug Enforcement Fund	65,000	25,000
Fire Protection Fund	2,187,064	2,185,291
E-911 Communication Fund	725,870	780,027
Capital Reserve Fund	2,900,000	2,900,000
Public Utilities Fund	7,201,470	7,050,625
Total Proposed	**$81,025,642**	**$75,821,143**
	General Fund	63,751,725
	Revenues	61,433,025
	Fund Balance	2,318,700

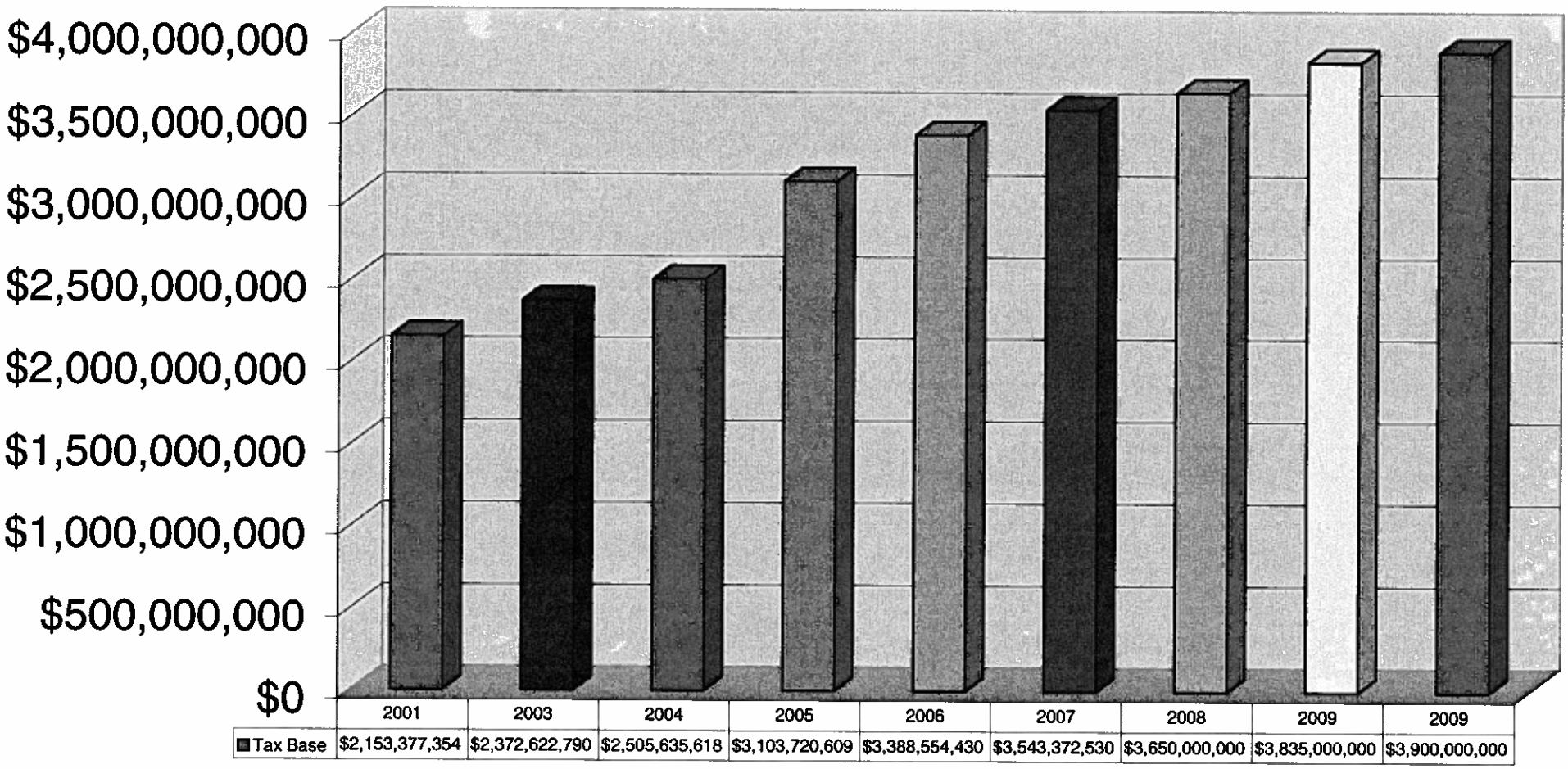
Where do your County Tax Dollars Go
Proposed Budget FY 2009-2010



TOTAL EXPENDITURES BY FUNCTION (All Funds)



Property Tax Base Comparision



	2001	2003	2004	2005	2006	2007	2008	2009	2009
Tax Base	$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	$3,900,000,000

County Position Summary
FY 2008-2009 to FY 2009-2010

Department	Approved fy 2008-2009 Full-Time Positions	FY 2009-2010 Full-Time Positions	New Positions in Budget
County Commissioners	8	8	0
Manager	3	3	0
Information Technology	2	2	0
Elections	3	3	0
Finance Office	5	5	0
Tax Assessor	9	9	0
Tax Collector	5	5	0
Register of Deeds	5	5	0
Planning	7	5	-2
Inspections	9	8	-1
GIS	3	3	0
Recreation	4	3	-1
Economic Development	3	3	0
Public Buildings-Maintenance	12	12	0
Sheriff's Department	64	64	0
Communications - E911	17	17	0
Jail Operations	38	33	-5
Emergency Medical Services	59	54	-5
Emergency Management	4	3	-1
Cooperative Extension	3	1	-2
Health Department	71	62	-9
Animal Control	5	5	0
Soil and Water Conservation	4	4	0
Veterans Services	2	1	-1
Social Services	92	91	-1
Library	9	9	0
Aging Department	11	11	0
Solid Waste-Landfill	6	6	0
Airport Operations	3	3	0
Water and Sewer Department	18	17	-1
Total Full-Time Positions	**484**	**455**	**-29**

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Summary of Proposed General Fund Budget				
For Fiscal Year 2009-2010				
By Major Category				
	Proposed	Anticipated	County	
Category	Funding	Revenues	Cost	Percent
General Government	4,393,320	655,000	3,738,320	9.30%
Public Safety	16,117,368	4,178,427	11,938,941	29.69%
Economic and Physical Development	4,770,151	2,911,357	1,858,794	4.62%
Human Services	16,485,806	11,404,845	5,080,961	12.64%
Water and Sewer Service	871,525	0	871,525	2.17%
Cultural and Leisure	1,371,839	189,017	1,182,822	2.94%
Education	19,741,716	4,200,000	15,541,716	38.65%
Total Proposed	**$63,751,725**	**$23,538,646**	**$40,213,079**	**100.00%**

County of Franklin
General Fund County Dollars
Proposed Budget Year FY 2009-2010
Compared to FY 2008-2009

Dept #	Department	County $$ FY 2008-2009	County $$ Estimated FY 2008-2009	County $$ Requested FY 2009-2010	Managers Recommendation FY 2009-2010-09	Increase or Decrease
10-410	Governing Body	284,521	264,398	275,616	275,616	(8,905)
10-420	Manager	325,129	277,903	287,597	283,497	(41,632)
10-430	Board of Elections	347,752	314,060	317,582	288,708	(59,044)
10-440	Finance	362,690	358,767	351,680	342,996	(19,694)
10-460	Tax Assessor	769,382	738,903	682,405	668,698	(100,684)
10-465	Tax Collector	372,163	353,124	398,417	390,800	18,637
10-480	Register of Deeds	(343,768)	(101,210)	(123,838)	(134,999)	208,769
10-490	Planning	481,578	403,129	364,855	349,529	(132,049)
10-491	Inspection	(304,320)	65,010	(602)	(19,002)	285,318
10-492	GIS Mapper Service	203,836	191,236	203,108	200,622	(3,214)
10-493	Recreation	413,451	388,043	393,574	384,955	(28,496)
10-495	Economic Development	533,533	497,277	443,489	436,871	(96,662)
10-500	Maintenance	838,532	810,248	812,858	797,116	(41,416)
10-506	Central Services	855,542	799,182	1,882,761	1,702,504	846,962
10-510	Sheriff	5,135,627	5,119,490	5,086,203	4,497,223	(638,404)
10-511	Communications	997,069	897,698	982,596	957,163	(39,906)
10-512	Jail	1,452,545	878,875	1,020,813	850,075	(602,470)
10-513	Jail - Meal Operations	550,110	374,112	378,201	359,201	(190,909)
10-515	Clerk of Court	82,600	71,127	72,152	72,152	(10,448)
10-530	Fire Protection	137,130	134,320	137,130	134,320	(2,810)
10-531	Rescue & Ambulance Services	2,780,549	2,559,214	2,988,998	2,797,151	16,602
10-532	Emergency Management Services	248,576	237,680	216,902	212,311	(36,265)
10-533	Rescue Squad Contributions	216,150	357,061	0	0	(216,150)
10-580	4H-Directions	20,247	5,891	25,478	17,851	(2,396)
10-590	Health	470,717	674,391	610,651	622,774	152,057
10-591	Animal Control	360,633	346,239	344,427	331,080	(29,553)
10-592	Clinical Health	592,188	392,167	516,044	523,325	(68,863)
10-593	Dental Health	(154,383)	(162,643)	(191,388)	(174,800)	(20,417)
10-596	Home Health	97,748	(68,283)	(30,754)	(90,740)	(188,488)
10-598	Capital Improvements	162,500	110,900	140,000	140,000	(22,500)
10-604	Information Technology Services	180,848	155,928	165,122	148,780	(32,068)
10-605	Cooperative Extension Services	282,326	277,590	252,774	246,274	(36,052)
10-606	Soil & Water Conservation	173,138	172,489	172,298	168,182	(4,956)

10-60	Veterans Services	104	101,745	93,247	90,988	(13,117)
10-608	Legal & Professional Services	88,700	52,138	56,700	56,700	(32,000)
10-603	Solid Waste	1,179,723	1,026,907	910,442	845,745	(333,978)
10-610	Social Services	1,976,482	1,607,088	1,980,548	1,894,500	(81,982)
10-612	Social Services Programs	3,610,617	3,498,267	1,460,659	1,460,659	(2,149,958)
10-611	DSS In-home Services	0	0	0	0	0
10-630	Library	634,081	624,427	543,416	533,867	(100,214)
10-631	Aging	492,665	514,495	545,641	517,549	24,884
10-650	Airport Operations	33,558	71,141	(27,073)	(26,278)	(59,836)
10-660	Debt Services	3,630,022	3,630,122	4,051,868	4,051,868	421,846
10-681	Education Allocations	13,196,088	13,196,088	13,214,975	13,007,248	(188,840)
	Grand Total General Fund	43,872,379	42,216,734	42,007,571	40,213,079	(3,659,300)

4/28/2009

General Fund Revenues
Proposed Budgeted Revenues 2008-2009

	DESCRIPTION	New Accoun Number	FY 08-09 Requested	FY 08-09 Estimated	FY 09-10 Requested
506 Human	OJJP Reimbursement	10-389-0000	85,000	107,000	72,000
506–transp	KARTS ROAP Grant	10-389-0001	79,756	79,756	79,756
Aging	Donations Aging	10-335-0055	0	8,000	0
Aging	Medicare Part D	10-376-0010	0	4,200	0
Aging 631	Project Income Aging	10-346-0050	22,397	18,000	16,497
Aging 631	State HCCB Grant - Aging	10-376-0011	448,322	446,000	446,123
Aging 631	Elderly and Handicap	10-376-0012	23,783	24,700	24,700
Aging 632	Aging Supplemental Meals	10-346-0030	30,000	30,000	30,000
Aging 632	Hasten	10-346-0051	7,000	7,500	6,500
Aging 632	Tour Income Aging	10-346-0060	0	2,593	0
Aging 632	Senior Activities	10-346-0077	15,000	21,000	10,000
Aging 632	United Way Aging	10-376-0013	1,700	3,089	0
Aging 632	Special Assistance Donations	10-376-0014	0	4,300	0
Aging 633	Participant Fees ADC and Inhm	10-346-0061	10,000	14,000	12,000
Aging 634	Adult Daycare Program Reimb.	10-346-0029	86,258	86,258	86,257
Aging 634	EDS Reimb - Aging	10-346-0076	10,000	10,500	12,000
Airport	Airport Jumper Fees- High Flight	10-354-0096	0	4,000	19,000
Airport	Rent Airport - Hangers	10-354-0097	203,820	145,000	212,419
Airport	Fuel Sales	10-354-0098	456,250	398,000	507,894
Airport	Airport Misc Sales	10-354-0099	2,000	2,900	1,600
Animal	Animal Control Fees	10-349-0291	6,500	27,000	8,500
Debt educatio	Adequate Facility Fees	10-357-0029	0	87,073	0
Debt educatio	Transfer from Cap. Reserve	10-397-0000	2,900,000	2,900,000	2,900,000
DSS	Happy Camper Donations	10-335-1051	15,000	10,000	15,000
DSS	AFDC Collections	10-348-0150	1,500	925	984
dss	medicaid collections	10-348-0151	17,916	15,000	11,304
DSS	Food Stamp Claim Collections	10-348-1055	9,996	7,872	8,004
DSS	Health Choice Fees	10-348-1056	16,016	15,204	16,800
DSS	DSS State Foster Care Reimb	10-377-0004	201,792	80,462	153,450
DSS	AFDC Foster Care	10-377-0005	156,514	177,603	260,366
DSS	Daycare FSA	10-377-0008	2,603,604	2,264,496	2,673,991
DSS	Work First Trans. Asst.	10-377-0010	7,175	14,880	14,880
DSS	E & H Transportation	10-377-0165	39,219	24,700	24,700
DSS	Adoption Asst.	10-377-0701	2,304	20,000	32,859
DSS	United Way Grant	10-377-1000	6,000	6,000	6,000
DSS	Emergency Food and Shelter	10-377-1045	26,576	39,702	39,702
dss	Other reimbursement	10-377-1049	0	0	189,060
DSS	DSS Contributions	10-377-1050	18,812	14,000	15,000
DSS 610	HOME STUDY FEES	10-348-1053	2,000	1,000	1,000
DSS 610	EDS Chore Reimb - DSS Admin	10-348-1058	283,981	317,250	315,000
DSS 610	State Grant DSS	10-377-0000	3,003,148	3,128,596	2,927,058
DSS 610	DSS at Risk Management	10-377-0003	25,000	14,400	12,000
DSS 610	IV-D Returns AFDC	10-377-0009	12,000	8,000	8,000
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
education	School ADM Funds	10-396-0000	800,000	800,000	400,000
Education	Lottery Proceeds	10-396-0010	400,000	400,000	900,000
Elections	HAVA Grant	10-335-0078	0	7,483	0
Elections	Election Charges	10-354-0079	0	85	0
Elections	HAVA Grant	10-385-0078	0	0	0
EMS	Medicare/Medicaid Ambulance	10-349-1045	400,000	390,672	400,000
EMS	Insurance - Ambulance	10-349-1046	140,000	238,080	200,000
EMS	Private Pay Ambulance	10-349-1047	40,000	76,000	75,000
EMS	State Grants Emergency Mgmt	10-386-0100	28,000	33,368	34,000
EMS	EMS Fire Inspection Fees	10-386-0200	25,000	8,610	0
ems -rescue	Contributions to Reserve Fund	10-349-1048	348,000	365,000	159,000
ems -rescue	Contributions to Incentive Fund	10-349-1049	301,693	245,000	208,425
Ext	Extension Collections	10-335-0381	80,500	54,000	66,500
Ext	Cooperative Extension Grant-NCSU	10-381-0001	0	0	0
ext	CBA Restitution 4-h Directions	10-381-0002	160,000	100,000	66,500
Finance	Interest on Investments	10-329-0000	557,550	515,000	350,000
Finance	Miscellaneous Revenue	10-335-0000	30,900	130,000	35,000
Finance	Sales of Surplus Property	10-335-0382	0	750	0
Finance	Office Rental income	10-335-0800	37,500	35,000	15,000
Finance	Federal ASCS Rent	10-335-1100	15,000	15,110	15,000
Finance	Gasoline Tax Refund	10-335-1105	0	0	0
Finance	Industrial Road Project	10-335-9500	0	0	0
Finance	Proceeds from Insurance Claims	10-335-9901	34,750	52,209	15,000
Finance	Beer and Wine Tax	10-341-0000	135,000	215,000	215,000
Finance	Local Sales Tax - General	10-345-0000	7,118,950	6,845,000	5,172,365
Finance	Facility Fees	10-345-1000	135,000	120,000	120,000
Finance	ABC Rehab	10-347-0000	12,000	14,250	14,500
Finance	Franchise Fees	10-354-0094	100,000	145,000	145,000
Finance	State Bond Reimb.	10-397-0005	0	0	0
Finance	State Hold Harmless	10-398-0000	0	0	0
Finance	Fund Balance Appropriated	10-399-0000	3,690,221	0	2,318,700
GIS	State Grant	10-387-0000	0	24,622	0
Health	Family Planning Fees	10-349-0160	138,200	150,000	150,000
Health	Child Health Fees	10-349-0180	968,200	852,313	852,313
Health	Maternal Health Fees	10-349-0182	325,000	310,585	310,585
Health	Comm. Disease Fees	10-349-0185	33,000	44,571	44,571
Health	General Health Fees	10-349-0190	81,666	101,124	101,124
Health	Jail Health Reimb	10-349-9903	0	0	0
Health	State Adult Health	10-379-0211	93,112	172,417	118,599
Health	State Grants Family Planning	10-379-0220	67,640	69,279	62,343
Health	State Grants MCH	10-379-0230	27,000	27,000	27,000
Health	State Grants Child Health	10-379-0235	116,934	113,934	113,911
Health	State Grants WIC Program	10-379-0240	214,326	234,784	244,647
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	1,080	15,000	0
Health Dental	Dental Health Fees	10-349-9900	685,000	633,000	685,000
Health Dental	Dental Grant	10-379-0290	0	0	0
Health G	Environmental Health Fees	10-349-0292	302,293	130,000	130,000
Health G	State Grants Health	10-379-0210	9,750	10,975	10,975

Hea lth H	Fed Grants Medicare - HH	10-349-0330	720,000	625,956	625,956
Hea lth H	Fed Grants Medicaid - HH	10-349-0332	306,700	232,490	232,490
Hea lth H	Fed Grants Other - HH	10-349-0334	240,000	224,280	224,280
Hea lth H	Fed Grants Aid to County - HH	10-379-0335	0	0	0
Insp ection	Inspection Fees	10-357-0000	819,450	473,000	542,268
Insp ection	Fire Inspection Fees	10-357-0020	16,230	16,500	33,900
Jail	Jail Fees	10-358-0000	1,615,444	1,800,000	1,800,000
Jail	Meal Reimbursement	10-358-0020	120,000	125,000	125,000
Jail	Telephone Commission	10-358-0021	48,000	62,400	65,000
jail	Jail Non Emergency Medical Fee	10-358-0110	1,000	1,000	1,000
Library	Library Fines & Fees	10-354-0030	25,000	30,000	30,000
Library	Library Gifts - MEMORIALS	10-378-0040	0	2,029	0
Library	State Grants Library	10-378-0060	126,215	124,084	114,144
Library	Library Gifts - Louisburg	10-378-0550	4,800	4,800	4,800
Library	Library Grants	10-378-0600	103,000	103,000	13,073
Planning	Home Owner recovery fund	10-357-0010	0	0	0
Planning	Telecommunication Fees	10-357-0011	13,500	9,000	13,500
Planning	Storm water fees	10-357-0012	7,500	4,000	5,000
Planning	Planning Fees	10-357-0030	90,000	55,000	55,000
Planning	Adv. Of Capacity Fee	10-357-0031	8,000	4,500	5,050
Planning	Map and Materials fee	10-357-0032	500	0	0
Planning	Street Signs Reimb.	10-357-0033	1,700	0	0
Planning	Town Of Lsbg. Reimb. Code Officer	10-357-0041	26,500	29,785	29,785
Planning	Hazard Mitigation Grant	10-385-9696	0	0	0
Rec	Recreation Contributions	10-335-0352	3,000	0	500
Rec	Recreation Fees - Adults	10-352-0010	10,000	5,000	5,000
Rec	Recreation Fees - Youth	10-352-0020	22,000	15,000	15,000
Rec	Recreation Fees - Bill Board Sales	10-352-0030	0	0	0
Rec	Recreation Consession Sales	10-352-0031	4,000	2,300	3,000
Rec	Recreation Fees - Trips and tours	10-352-0040	0	0	0
Rec	Recreation Fees - Instructional Fees	10-352-0050	0	0	0
Rec	Recreation Fees - Tournament Fees	10-352-0060	0	0	0
Rec	Recreation Fees - Sponsor Fees	10-352-0070	5,000	3,500	3,500
Rec	Recreation Fees - Gym Fees	10-352-0071	0	0	0
Rec	Rec Facilities Reserve	10-357-0040	0	68,550	0
Rec	Recreation Grant	10-385-0080	0	65,980	0
ROD	Register of Deeds Fees	10-356-0000	700,000	440,000	480,000
ROD	Loan Proceeds	10-396-0000	0	0	0
S&W	State S&W Conservation Dist.	10-385-0700	72,310	66,000	72,644
Sheriff	Sheriff Exployer Program	10-335-0050	2,000	1,375	1,000
Sheriff	State DWI Funds	10-345-0300	5,500	5,500	5,500
Sheriff	Sheriff Fees	10-358-0010	75,000	125,000	125,000
Sheriff	School Reimb. Hum. Resource Officer	10-358-0900	97,500	97,500	97,500
Sheriff	Sheriff child support reimb.	10-358-0950	38,047	38,500	40,500
Sheriff	Concealed Weapons	10-367-0000	5,500	15,500	10,000
Sheriff	Sheriff Contributions	10-367-0010	1,000	0	0
Sheriff	US Dept of Justice	10-375-0040	0	12,690	0
Solid Waste	SW Tipping Fees	10-370-0000	975,000	760,000	786,000
Solid Waste	Recycling Revenue	10-370-0001	90,000	65,000	30,000
Solid Waste	White Goods Tax	10-370-0002	21,300	21,300	21,300
Solid Waste	Fines Solid Waste	10-370-0003	500	1,000	1,000
Solid Waste	Scrap Tire Grant	10-370-0004	60,000	66,000	66,000

Solid Waste	Solid Waste Availability Fee	10-370-0030	0	16,000	46,000
Solid Waste	Solid Waste Availability Fee	10-371-0005	1,027,395	1,021,000	1,021,000
Tax	Delinquent Taxes 3-10	10-301-0000	85,000	72,000	72,000
Tax	Delinquent Taxes 2	10-301-0010	115,000	110,000	115,000
Tax	Delinquent Taxes 1	10-301-0020	675,000	750,000	815,000
Tax	Current Taxes	10-301-0030	30,596,589	30,300,000	30,634,013
Tax	Taxes-solid waste	10-301-0090	0	0	0
Tax	Tax Discounts	10-311-0000	(165,000)	0	(165,000)
Tax	Tax Refunds	10-312-0000	(21,305)	(10,000)	(34,000)
506 – Tourism	Occupancy tax	10-315-0000	60,000	60,000	60,000
Tax	Tax Penalty & Interest	10-317-0000	310,000	275,000	300,000
Tax	Late Listing	10-317-0010	0	0	0
Tax	Tax Interest passed to State	10-317-0030	(25,000)	(36,000)	(36,000)
Tax	Privilege Taxes	10-325-0000	1,500	1,250	1,500
Tax	Vehicle Tax Rental	10-325-0050	2,300	1,500	1,500
Tax	Tax Foreclosure Reimb	10-330-0000	200,000	75,000	175,000
Tax	Overages Tax Collections	10-331-0010	400	1,380	1,000
Tax	Tax Service Louisburg	10-335-0010	31,500	37,500	37,500
transfer in	Transfer from Fund 48	10-398-0011	0	44	0
transfer in	Transfer From Fund 64	10-398-0010	60,000	30,525	55,000
Vet	State Grant Veteran Services	10-382-0080	2,000	2,000	2,000
	TOTALS FUND 10		67,946,239	62,815,958	63,751,725

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Description	Approved	Estimated	Requested	Managers Recommendation
	FY 2009	FY08-09	FY09-10	FY09-10
Governing Body	$284,521	$264,398	$275,616	$275,616
Manager	325,129	277,903	287,597	283,497
Board of Elections	347,752	314,060	317,582	288,708
Finance	362,690	358,767	351,680	342,996
Tax Assessor	769,382	738,903	682,405	668,698
Tax Collector	572,163	428,124	573,417	565,800
Register of Deeds	356,232	338,790	356,162	345,001
Planning	629,278	505,413	467,181	457,863
Inspection	531,360	554,510	575,566	557,166
GIS Mapper Service	203,836	191,236	203,108	200,622
Recreation	457,451	413,843	429,074	411,955
Economic Development	533,533	497,277	443,489	436,871
Maintenance	838,532	810,248	812,858	797,116
Central Services	1,080,298	1,018,938	2,094,517	1,914,260
Sheriff	5,360,174	5,402,865	5,320,703	4,776,723
Communications	997,069	897,698	982,596	957,163
Jail	2,751,545	2,742,275	2,886,813	2,716,075
Jail - Meal Operations	670,110	499,112	508,201	484,201
Clerk of Court	82,600	71,127	72,152	72,152
Fire Protection	137,130	134,320	137,130	134,320
Rescue & Ambulance Services	3,615,009	3,518,426	3,652,998	3,546,151
Emergency Management Services	301,576	281,048	250,902	246,311
Rescue Squad Contributions	722,150	712,601	293,425	293,425
4H-Directions	180,247	105,891	125,478	84,351
Health	782,760	815,366	741,626	763,749
Animal Control	367,133	352,739	352,927	339,580
Clinical Health	2,677,326	2,488,234	2,561,197	2,568,478
Dental Health	530,617	470,357	518,859	510,200
Home Health	1,364,448	1,014,443	1,051,972	991,986
Capital Improvements	162,500	110,900	140,000	140,000
Information Technology Department	180,848	155,928	165,122	148,780
Cooperative Extension Services	362,826	331,590	319,274	312,774
Soil & Water Conservation	245,448	238,489	244,942	240,826
Veterans Services	106,105	103,745	95,247	92,988
Legal & Professional Services	88,700	52,138	56,700	56,700
Solid Waste	3,353,918	2,977,207	2,845,742	2,817,045

Description	Approved	Estimated	Requested	Managers Recommendation
	FY 2009	FY08-09	FY09-10	FY09-10
Social Services	5,224,355	5,076,334	5,243,606	5,157,558
Social Services Programs	6,729,229	6,184,734	4,922,759	4,922,759
DSS In-home Services	0	0	0	0
Other Dss Programs	0	0	0	0
Library	893,096	886,830	705,433	695,884
Aging	1,145,425	1,182,435	1,189,718	1,161,626
Airport Operations	695,628	621,041	717,980	714,635
Debt Services	7,730,022	7,730,122	8,251,868	8,251,868
Education Allocations	13,196,088	13,196,088	13,214,975	13,007,248
Grand Total General Fund	$67,946,238	$65,066,493	$65,440,596	$63,751,725

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Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 410 - GOVERNING BODY					
10-410-0010	Part-time Salaries	0	0		
10-410-0020	Regular Salaries	123,524	124,306	124,306	124,306
10-410-0040	Professional Services	0	3,748	3,748	3,748
10-410-0050	FICA Taxes	11,543	10,820	10,854	10,854
10-410-0060	Hospitalization	52,920	52,920	58,212	58,212
10-410-0070	Retirement	2,237	2,181	2,181	2,181
10-410-0071	401 k Retirement	1,730	1,769	1,769	1,769
10-410-0061	Retire Insurance	6,576	6,576	7,234	7,234
10-410-0110	Telephone and Postage	3,250	9,237	9,237	9,237
10-410-0140	Travel & Training	55,000	30,000	35,000	35,000
10-410-0160	Equipment Maintenance	1,000	1,000	1,000	1,000
10-410-0210	Equipment Rental	1,500	0	0	0
10-410-0260	Advertising	2,250	350	350	350
10-410-0320	Office Supplies	3,500	3,500	3,500	3,500
10-410-0450	Contracted Services	0	0	0	0
10-410-0530	Dues & Subscriptions	15,650	15,650	15,650	15,650
10-410-0540	Insurance and Bonds	2,341	2,341	2,575	2,575
10-410-0740	Capital Outlay	1,500	0	0	0
	TOTAL	284,521	264,398	275,616	275,616

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 420-MANAGER					
10-420-0010	Part-time Salaries	0	0	0	0
10-420-0020	Regular Salaries	200,890	186,315	189,704	186,062
10-420-0040	Professional Services	0	0	0	0
10-420-0050	FICA Taxes	15,368	13,175	13,406	13,128
10-420-0060	Hospitalization	19,845	19,845	21,830	21,830
10-420-0061	Retire Insurance	6,576	6,576	7,234	7,234
10-420-0070	Retirement	9,905	9,168	9,352	9,173
10-420-0071	401 K Contribution	8,035	7,439	7,690	7,690
10-420-0110	Telephone & Postage	7,000	5,000	5,000	5,000
10-420-0120	Indexing / Ordinance Cod.	0	0		
10-420-0140	Travel & Education	9,000	4,000	4,000	4,000
10-420-0141	Employee Training Program	5,000	0	0	0
10-420-0160	Maint & Repair Equipment	500	0	0	0
10-420-0170	Vehicle Maintenance	1,500	500	1,250	1,250
10-420-0210	Equipment Rental	8,500	7,525	7,525	7,525
10-420-0260	Advertising	6,000	400	1,000	0
10-420-0310	Automotive Supplies	2,500	1,800	2,000	2,000
10-420-0320	Office Supplies	3,750	2,500	2,750	2,750
10-420-0330	Department Materials	2,500	1,200	1,500	1,500
10-420-04440	Wellness Program	1,500	1,500	1,500	2,500
10-420-0530	Dues & Subscriptions	2,800	2,000	2,000	2,000
10-420-0540	Insurance and Bonds	8,960	8,960	9,856	9,856
10-420-0550	Unemployment Expense	0	0	0	0
10-420-0740	Capital Outlay Equipment	5,000	0	0	0
10-420-0742	Computer Equipment	0	0	0	0
10-420-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	325,129	277,903	287,597	283,497

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 430-BOARD OF ELECTIONS					
10-430-0010	Part-time Salaries	40,000	36,090	36,300	30,000
10-430-0020	Regular Salaries	114,084	118,964	114,284	112,204
10-430-0040	Professional Services	500	400	500	500
10-430-0050	FICA Taxes	11,787	11,557	10,830	10,189
10-430-0060	Hospitalization	19,845	19,845	21,830	21,830
10-430-0061	Retire Insurance	6,576	6,576	7,234	7,234
10-430-0070	Retirement	5,625	5,850	5,634	5,532
10-430-0071	401 K Contribution	4,565	4,747	4,499	4,499
10-430-0110	Telephone & Postage	15,000	8,291	9,000	9,000
10-430-0140	Travel & Training	10,000	8,881	9,000	7,250
10-430-0160	Equipment Maintenance	17,500	1,000	5,000	5,000
10-430-0211	Poll Site Rental	500	400	1,000	1,000
10-430-0260	Advertising	2,000	1,409	1,500	1,500
10-430-0320	Office Supplies	2,500	2,500	2,000	2,000
10-430-0330	Departmental Supplies	45,000	45,000	41,000	28,000
10-430-0451	Contracted Poll Services	35,000	32,320	31,000	31,000
10-430-0452	Equipment Moving Expense	10,000	3,100	9,000	4,000
10-430-0530	Dues & Subscriptions	250	110	250	250
10-430-0540	Insurance and Bonds	7,020	7,020	7,722	7,722
10-430-0740	Capital Outlay Equipment	0	0	0	0
10-430-0742	Capital Outlay Computer Equipment	0	0	0	0
	TOTAL	347,752	314,060	317,582	288,708

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 440-FINANCE					
10-440-0010	Part-time Salaries				
10-440-0020	Regular Salaries	226,250	228,269	229,169	222,788
10-440-0040	Professional Services	4,000	4,000	1,500	1,500
10-440-0050	FICA Taxes	17,310	15,500	15,800	15,312
10-440-0060	Hospitalization	33,075	33,075	36,383	36,383
10-440-0070	Retirement	11,155	11,095	11,298	10,983
10-440-0071	401 K Contribution	9,050	9,025	9,130	9,130
10-440-0110	Telephone & Postage	4,800	4,456	4,000	4,000
10-440-0140	Travel & Training	4,500	2,500	2,000	2,000
10-440-0160	Equipment Maintenance	9,000	9,000	1,500	1,500
10-440-0260	Advertising	250	0	0	0
10-440-0320	Office Supplies	7,700	7,000	6,900	6,900
10-440-0330	Department Materials	5,250	5,000	4,750	4,750
10-440-0440	Data Processing	13,800	13,800	12,500	12,500
10-440-0450	Contracted Services	1,500	1,000	750	750
10-440-0530	Dues & Subscriptions	1,050	1,050	750	750
10-440-0540	Insurance & Bonds	12,500	12,500	13,750	13,750
10-440-0740	Capital Outlay Equipment	0	0	0	0
10-440-0742	Capital Outlay Computer Equipment	1,500	1,497	1,500	0
	TOTAL	362,690	358,767	351,680	342,996

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 460-TAX ASSESSOR					
10-460-0020	Regular Salaries	320,084	320,085	326,339	320,073
10-460-0040	Professional Services	4,300	350	16,425	16,425
10-460-0050	FICA Taxes	24,486	23,300	23,343	22,864
10-460-0060	Hospitalization	59,535	59,535	65,489	65,489
10-460-0061	Retire Insurance	15,379	15,379	16,917	16,917
10-460-0070	Retirement	15,780	15,500	16,089	15,780
10-460-0071	401 K Contributions	12,803	12,680	12,724	12,724
10-460-0110	Telephone & Postage	50,000	44,500	71,068	71,068
10-460-0120	Printing	300	275	300	300
10-460-0140	Travel & Training	9,000	7,000	11,153	6,500
10-460-0150	Building Improvements	900	0	500	500
10-460-0160	Equipment Maintenance	19,930	8,000	45,745	45,745
10-460-0170	Vehicle Maintenance	2,300	1,000	2,000	2,000
10-460-0260	Advertising	1,000	950	1,000	1,000
10-460-0310	Automotive Supplies	2,970	1,300	3,500	3,000
10-460-0320	Office Supplies	9,000	8,000	13,139	13,139
10-460-0330	Departmental Supplies	17,325	15,000	7,469	7,469
10-460-0360	Uniforms	600	0	450	450
10-460-0440	Data Processing	12,900	6,000	1,298	1,298
10-460-0450	Contracted Services	0	0	9,583	9,583
10-460-0530	Dues and Subscription	7,090	6,000	6,915	6,915
10-460-0540	Insurance & Bonds	20,055	20,055	22,061	22,061
10-460-0740	Capital Outlay Equipment	159,645	173,494	900	900
10-460-0742	Capital Outlay Computer	4,000	500	3,000	1,500
10-460-0744	Capital Outlay Vehicles	0	0	5,000	5,000
	TOTAL	769,382	738,903	682,405	668,698

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 465-TAX COLLECTOR					
10-465-0020	Regular Salaries	212,141	185,612	205,917	201,963
10-465-0040	Professional Services Atty Fees	200,000	100,000	175,000	175,000
10-465-0050	FICA Taxes	16,229	14,615	14,199	13,896
10-465-0060	Hospitalization	33,075	33,075	36,383	36,383
10-465-0061	Retire Insurance	3,648	3,648	4,013	4,013
10-465-0070	Retirement	10,460	10,000	10,152	9,957
10-465-0071	401 K Contributions	8,486	8,000	8,089	8,089
10-465-0110	Telephone & Postage	24,990	17,000	36,120	36,120
10-465-0120	Printing	0	0		
10-465-0140	Travel & Training	3,800	1,500	3,915	1,750
10-465-0150	Building Maintenance	0	0		
10-465-0160	Equipment Maintenance	3,860	2,700	22,461	22,461
10-465-0210	Equipment Rental	2,220	2,400	2,220	2,220
10-465-0260	Advertising	5,000	5,000	5,000	5,000
10-465-0320	Office Supplies	5,150	5,150	5,227	5,227
10-465-0330	Departmental Supplies	7,725	5,000	2,249	2,249
10-465-0440	Data Processing	1,500	250	1,400	1,400
10-465-0450	Lock Box Services	19,820	21,000	25,200	25,200
10-465-0530	Dues and Subscriptions	1,320	435	1,320	1,320
10-465-0540	Insurance & Bonds	11,139	11,139	12,253	12,253
10-465-0740	Capital Outlay Equipment	600	600	300	300
10-465-0742	Capital Outlay Computers	1,000	1,000	2,000	1,000
	TOTAL	572,163	428,124	573,417	565,800
	REVENUES				
	Tax Foreclosure Fees	200,000	75,000	175,000	175,000
	Net County Cost - Tax Assessor	372,163	353,124	398,417	390,800

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 480-REGISTER OF DEEDS					
10-480-0010	Part-time Salaries	6,000	2,500	5,000	2,000
10-480-0020	Regular Salaries	191,117	191,117	191,117	187,447
10-480-0040	Professional Services	0	40	150	150
10-480-0050	FICA Taxes	15,080	14,500	14,118	13,608
10-480-0060	Hospitalization	33,075	33,075	36,383	36,383
10-480-0061	Retiree Insurance	8,091	8,091	8,900	8,900
10-480-0070	Retirement	9,422	9,365	9,422	9,241
10-480-0071	401 K Contributions	7,645	7,600	7,600	7,600
10-480-0075	Supplement Retirement	7,000	4,500	7,000	4,500
10-480-0110	Telephone & Postage	6,000	4,700	5,000	5,000
10-480-0140	Travel & Training	3,300	2,600	3,300	2,500
10-480-0160	Equipment Maintenance	5,000	4,200	5,000	5,000
10-480-0210	Rental	10,000	7,500	7,500	7,500
10-480-0320	Office Supplies	5,000	4,500	5,000	4,500
10-480-0330	Departmental Supplies	3,000	1,500	3,000	3,000
10-480-0345	Microfilming Records	4,500	3,500	4,500	4,500
10-480-0440	Data Processing\Support	30,000	27,500	30,000	30,000
10-480-0530	Dues & Subscriptions	300	300	300	300
10-480-0540	Insurance & Bonds	11,702	11,702	12,872	12,872
10-480-0740	Capital Outlay Equipment	0	0	0	0
	TOTAL	356,232	338,790	356,162	345,001
	REVENUES				
	Register of Deeds Fees	700,000	440,000	480,000	480,000
	Net County Surplus for Register of Deeds	(343,768)	(101,210)	(123,838)	(134,999)

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 490-PLANNING					
10-490-0010	Part-time Salaries	0	0	0	0
10-490-0020	Regular Salaries	350,510	247,000	227,701	223,084
10-490-0040	Professional Services	30,900	18,900	24,800	24,800
10-490-0041	Legal Services	9,000	3,800	9,000	9,000
10-490-0050	FICA Taxes	26,815	19,350	16,611	16,258
10-490-0060	Hospitalization	46,305	46,305	50,936	50,936
10-490-0061	Retiree Insurance	1,516	1,516	1,668	1,668
10-490-0070	Retirement	17,280	13,080	11,226	10,998
10-490-0071	401 K Contributions	14,020	10,615	9,109	9,109
10-490-0110	Telephone & Postage	8,040	6,800	6,910	5,000
10-490-0140	Travel & Training	3,500	1,000	2,400	2,400
10-490-0159	Street Sign Maintenance	9,500	4,500	9,500	9,500
10-490-0160	Equipment Maintenance	1,000	500	3,160	3,160
10-490-0170	Vehicle Maintenance	1,250	500	500	500
10-490-0210	Rental	2,880	1,500	2,880	2,880
10-490-0260	Advertising	10,000	5,000	8,000	6,000
10-490-0310	Automotive Supplies	460	0	1,010	800
10-490-0320	Office Supplies	4,800	4,800	4,800	4,800
10-490-0330	Department Materials	3,460	900	3,450	3,450
10-490-0450	Contracted Services	38,580	70,000	26,250	26,250
10-490-0530	Dues & Subscriptions	3,095	3,205	1,500	1,500
10-490-0535	CAMPO and RPO Dues	30,327	30,327	30,327	30,327
10-490-0540	Insurance and Bonds	14,040	14,140	15,444	15,444
10-490-0740	Capital Outlay Equipment	0	0	0	0
10-490-0742	Capital Outlay Computer Equipment	2,000	1,675	0	0
10-490-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	629,278	505,413	467,181	457,863
	REVENUES				
	Telecommunication Fees	13,500	9,000	13,500	13,500
	Planning Fees	90,000	55,000	48,985	55,000
	Town Of Lsbg. Reimb. Code Officer	26,500	29,784	29,784	29,784
	Home Owner Recovery Fund	0	0	0	0
	Map and Materials Fee	500	0	0	0
	Storm water Management Review Fees	7,500	4,000	5,000	5,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	Street Sign Receipts	1,700	0	0	0
	Advancement of Capacity Payments / Admi	8,000	4,500	5,057	5,050
	Net County Cost - Planning Department	**481,578**	**403,129**	**364,855**	**349,529**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 491-INSPECTIONS					
10-491-0010	Part-time Salaries	8,500	8,800	8,500	8,500
10-491-0020	Regular Salaries	333,615	366,266	374,795	368,222
10-491-0040	Professional Services	0	56	0	0
10-491-0050	FICA Taxes	26,172	25,575	27,418	26,915
10-491-0060	Hospitalization	46,305	46,305	50,936	50,936
10-491-0070	Retirement	16,447	17,332	18,477	18,153
10-491-0071	401 K Contributions	13,345	14,065	14,819	14,819
10-491-0110	Telephone & Postage	6,445	6,000	9,675	9,675
10-491-0140	Travel & Training	6,760	5,000	4,500	3,500
10-491-0160	Equipment Maintenance	900	750	1,494	1,494
10-491-0170	Vehicle Maintenance	6,000	6,000	6,900	6,900
10-491-0260	Advertising	250	0	250	250
10-491-0310	Automotive Supplies	16,500	13,500	12,100	12,100
10-491-0320	Office Supplies	3,500	3,300	3,000	3,000
10-491-0330	Department Materials	2,500	1,200	2,450	2,450
10-491-0360	Uniforms	3,400	3,400	3,950	3,950
10-491-0530	Dues & Subscriptions	3,085	1,900	2,635	2,635
10-491-0540	Insurance and Bonds	21,061	21,061	23,167	23,167
10-491-0740	Capital Outlay Equipment	500	0	500	500
10-491-0742	Capital Outlay Computer Equipment	16,075	14,000	10,000	0
10-491-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	531,360	554,510	575,566	557,166
	REVENUES				
	Inspection Fees	819,450	473,000	542,268	542,268
	Fire Inspection Fees	16,230	16,500	33,900	33,900
	Net Cost to County - Inspections	(304,320)	65,010	(602)	(19,002)

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 492-GIS MAPPER SERVICES					
10-492-0020	Regular Salaries	114,118	114,118	115,025	112,817
10-492-0040	Professional Services	1,200	1,200	0	0
10-492-0050	FICA Tax	8,730	8,730	8,035	7,867
10-492-0060	Hospitalization	19,845	19,845	21,830	21,830
10-492-0070	Retirement	5,626	5,626	5,671	5,562
10-492-0071	401 K Contributions	4,565	4,565	4,601	4,601
10-492-0110	Telephone & Postage	2,010	1,000	1,135	1,135
10-492-0140	Travel & Training	3,000	1,500	5,948	5,948
10-492-0160	Equipment Maintenance	2,815	1,520	2,640	2,640
10-492-0170	Vehicle Maintenance	300	100	500	500
10-492-0260	Advertising	300	0	300	300
10-492-0320	Office Supplies	8,800	5,500	7,068	7,068
10-492-0440	Data Processing Support	22,320	18,000	22,580	22,580
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	350	425	425
10-492-0540	Insurance and bonds	6,682	6,682	7,350	7,350
10-492-0570	Misc. Expenses	0	0	0	0
10-492-0740	Capital Outlay Equipment	0	0	0	0
10-492-0742	Capital Outlay Computer Equipment	3,100	2,500	0	0
	TOTAL	203,836	191,236	203,108	200,622

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 493-RECREATION					
10-493-0010	Part-time Salaries	28,000	30,000	45,744	45,744
10-493-0020	Regular Salaries	101,942	101,325	104,670	100,278
10-493-0040	Professional Services	0	32	50	50
10-493-0050	FICA Tax	9,940	8,450	10,974	10,638
10-493-0060	Hospitalization	24,412	24,412	26,853	26,853
10-493-0070	Retirement	5,025	5,000	5,160	4,944
10-493-0071	401 K Contributions	5,938	4,050	4,187	4,187
10-493-0110	Telephone & Postage	6,700	6,700	8,000	8,000
10-493-0120	Printing	200	50	200	200
10-493-0130	Utilities	31,000	31,000	42,675	31,500
10-493-0140	Travel & Training	1,970	1,500	1,310	1,310
10-493-0150	Building Maintenance	10,000	8,000	25,085	25,085
10-493-0160	Equipment Maint.	6,250	3,200	8,760	8,760
10-493-0170	Vehicle Maintenance	1,750	2,500	975	975
10-493-0210	Rental Expense	24,600	15,000	21,090	21,090
10-493-0260	Advertising	6,000	3,500	5,000	4,000
10-493-0310	Vehicle Supplies	7,600	8,000	8,500	8,500
10-493-0320	Office Supplies	3,000	2,500	3,600	3,600
10-493-0330	Recreational Supplies	35,000	30,000	29,340	29,340
10-493-0331	Janitorial Supplies	1,500	0	750	750
10-493-0360	Uniforms	900	250	600	600
10-493-0440	Official Fees	30,000	22,000	19,985	19,985
10-493-0450	Contract Services	7,000	400	7,000	7,000
10-493-0451	Instructor Fees	4,000	2,000	3,750	3,750
10-493-0530	Dues & Subscriptions	3,105	2,525	2,851	2,851
10-493-0540	Insurance and Bonds	38,150	38,150	41,965	41,965
10-493-0550	Contributions to Other Rec Programs	0	0	0	0
10-493-0580	Grants - Bike/Walking trail	0	0	0	0
10-493-0720	Land Improvement	0	0	0	0
10-493-0730	Pilot Land Purchase	0	0	0	0
10-493-0731	Fields at New Elementary School	0	0	0	0
10-493-0734	Recreation in Lieu of Payments	61,969	61,969	0	0
10-493-0735	Matching Grant Prog.	0	0	0	0
10-493-0740	Capital Outlay Equipment	1,500	1,330	0	0

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-493-0742	**Capital Outlay Computer Equipment**	**0**	**0**	**0**	**0**
10-493-0744	**Capital Outlay Vehicles**	**0**	**0**	**0**	**0**
	TOTAL	**457,451**	**413,843**	**429,074**	**411,955**
	REVENUES				
	Recreation Contributions	3,000	0	500	500
	Recreation Fees - Adults	10,000	5,000	7,000	5,000
	Recreation Fees - Youth	22,000	15,000	20,000	15,000
	Recreation Fees - Sponsor Fees	5,000	3,500	5,000	3,500
	Recreation Fees - Gym Fees	0	0	0	0
	Recreation Grant	0	0	0	0
	Concession Stand	4,000	2,300	3,000	3,000
	Net Cost to County - Recreation	**413,451**	**388,043**	**393,574**	**384,955**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 495-ECONOMIC DEVELOPMENT					
10-495-0010	Part-time Salaries	0			
10-495-0020	Regular Salaries	177,833	180,500	181,697	177,595
10-495-0040	Professional Services	3,000	150	1,000	1,000
10-495-0050	FICA Tax	13,650	13,808	13,900	13,586
10-495-0060	Hospitalization	19,845	19,845	21,830	21,830
10-495-0070	Retirement	8,767	8,850	8,958	8,755
10-495-0071	401 K Contributions	7,113	7,180	7,243	7,243
10-495-0110	Telephone & Postage	5,530	4,600	5,000	5,000
10-495-0120	Printing	5,000	100	1,000	1,000
10-495-0130	Utilities	1,500	1,000	1,000	1,000
10-495-0140	Travel & Training	12,470	9,000	7,000	7,000
10-495-0150	Building Maintenance	2,000	720	1,000	1,000
10-495-0160	Equipment Maintenance	650	350	500	500
10-495-0170	Vehicle Maintenance	2,500	375	2,000	2,000
10-495-0210	Rental Expense	18,825	18,825	12,200	12,200
10-495-0260	Advertising	30,700	20,000	17,000	15,000
10-495-0310	Automotive Supplies	5,975	4,430	5,000	5,000
10-495-0320	Office Supplies	3,500	2,500	3,000	3,000
10-495-0430	Paving Project - Neeb	0	0	0	0
10-495-0440	HUB Project	40,000	40,000	36,000	36,000
10-495-0530	Dues & Subscriptions	3,500	4,500	2,200	2,200
10-495-0540	Insurance and Bonds	7,020	7,020	7,722	7,722
10-495-0740	Capital Outlay Equipment	1,500	1,220	890	890
10-495-0750	Capital Project	0	0	0	0
10-495-0751	Incentive Payouts	162,655	152,304	107,350	107,350
10-495-0752	Novo Incentive to Water/Sewer Fund	0	0	0	0
	TOTAL	533,533	497,277	443,489	436,871
	REVENUES				
	Net Cost to County - EDC	533,533	497,277	443,489	436,871

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 500-MAINTENANCE					
10-500-0010	Part-time Salaries	10,000	7,400	0	0
10-500-0020	Regular Salaries	358,078	358,078	358,179	351,302
10-500-0040	Professional Services	0	133	0	0
10-500-0050	FICA Tax	28,158	27,000	25,494	24,968
10-500-0060	Hospitalization	79,380	79,380	87,318	87,318
10-500-0070	Retirement	17,653	17,653	17,658	17,319
10-500-0071	401 K Contributions	14,323	14,323	14,195	14,195
10-500-0110	Telephone & Postage	4,200	4,200	4,200	4,200
10-500-0130	Utilities	95,000	90,000	92,500	92,500
10-500-0140	Travel & Training	2,500	1,000	1,500	1,500
10-500-0150	Building Maintenance	50,000	45,000	42,000	40,000
10-500-0160	Equipment Maintenance	3,000	2,000	2,000	2,000
10-500-0170	Vehicle Maintenance	6,000	3,500	6,000	6,000
10-500-0260	Advertising Expense	0	0	0	0
10-500-0310	Automotive Supplies	14,000	12,000	12,000	12,000
10-500-0320	Office Supplies	1,000	1,000	1,000	1,000
10-500-0330	Department Materials	15,000	15,000	15,000	15,000
10-500-0331	Janitorial Supplies	32,000	30,000	30,000	30,000
10-500-0360	Uniforms	6,000	6,000	6,000	6,000
10-500-0450	Contract Services	13,000	9,000	13,000	9,000
10-500-0451	Waste Industries	0	0	0	0
10-500-0452	Pest Control	10,500	16,841	10,500	10,500
10-500-0453	Landscaping	40,000	40,000	40,000	40,000
10-500-0530	Dues & Subscriptions	0	0	0	0
10-500-0540	Insurance and Bonds	25,740	25,740	28,314	28,314
10-500-0570	Safety Repairs	8,000	2,500	4,000	2,000
10-500-0730	Building Improvements	5,000	2,500	2,000	2,000
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	838,532	810,248	812,858	797,116

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 506-CENTRAL SERVICES					
10-506-0040	Medical Examiner	22,000	17,040	22,000	22,000
10-506-0041	Professional Services	57,000	57,000	58,500	58,500
10-506-0110	Postage Meter Activity	14,000	10,000	12,000	12,000
10-506-0120	Postage Meter Rental	8,500	8,500	8,500	8,500
10-506-0121	Emp of the Quarter\Cnty Govt. Wk	3,500	2,500	3,000	2,500
10-506-0130	Community Penalties Program	0	0	0	0
10-506-0320	Central Copying Supplies	8,500	8,500	8,500	8,500
10-506-0493	Boys and Girls Club	10,000	10,000	10,000	9,000
10-506-0560	Transfer to Fund 43 - Pilot project	250,000	250,000	250,000	250,000
10-506-0570	Franklin Co. Arts Council	10,000	10,000	10,000	5,000
10-506-0592	Franklin County Chamber	10,000	10,000	10,000	9,000
10-506-0595	Franklin Volunteers in Medicine	10,000	10,000	25,000	9,000
10-506-0596	JCPC Programs	85,000	61,000	80,000	80,000
10-506-0600	Misc. Stock Room	5,500	4,000	5,500	5,500
10-506-0610	F-V-W Opportunities	17,500	17,500	15,750	15,750
10-506-0640	Kerr Tar COG Dues	22,354	22,354	20,698	20,698
10-506-0645	Franklin-Granville-Vance Partnership	0	0	0	0
10-506-0650	Safe Space- Operating	10,000	10,000	25,000	9,000
10-506-0651	Beaver Reduction Program	4,000	4,000	4,000	4,000
10-506-0660	Juvenile Detention	55,000	30,000	50,000	50,000
10-506-0680	To Airport Fund	0	0	0	0
10-506-0691	Transfer to Water and Sewer Fd.	0	0	871,525	871,525
10-506-0692	Contribution to Town of Louisburg - Rec	0	0	133,000	0
10-506-0720	Area Mental Health	155,757	155,757	155,757	148,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-506-0760	KARTS Program	23,531	23,531	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	0	0	0
10-506-0980	Occupancy Tax	60,000	60,000	60,000	60,000
10-506-0981	Institute Of Govt. Proj.	500	0	0	0
10-506-0982	Roanoke River Basin	2,500	2,500	2,500	2,500
10-506-0990	To Revaluation Fund	155,000	155,000	150,000	150,000
	TOTAL	1,080,298	1,018,938	2,094,517	1,914,260
	REVENUES				
	OJJP Reimbursement	85,000	80,000	72,000	72,000
	Occupancy Tax	60,000	60,000	60,000	60,000
	KARTS ROAP Grant	79,756	79,756	79,756	79,756
	Net Cost to County - Central Services	855,542	799,182	1,882,761	1,702,504

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 510-SHERIFF					
10-510-0010	Part-time Salaries	148,000	157,000	148,000	148,000
10-510-0020	Regular Salaries	2,528,313	2,641,515	2,630,263	2,579,762
10-510-0040	Professional Services	35,000	35,000	35,000	35,000
10-510-0050	FICA Taxes	204,738	201,000	201,357	197,494
10-510-0060	Hospitalization	416,745	416,745	458,420	458,420
10-510-0061	Retiree Insurance	29,335	29,335	32,269	32,269
10-510-0070	Retirement	125,016	127,431	129,672	127,182
10-510-0071	401 K Contributions	125,016	128,601	131,721	131,721
10-510-0072	Separation Allowance	20,625	0	13,687	13,687
10-510-0110	Telephone & Postage	72,000	86,000	72,000	72,000
10-510-0130	Utilities	7,000	4,500	5,000	5,000
10-510-0140	Travel & Training	20,000	12,000	22,180	15,000
10-510-0150	Building Maintenance	23,000	7,000	20,000	20,000
10-510-0160	Equipment Maintenance	15,000	7,000	12,000	12,000
10-510-0170	Vehicle Maintenance	150,000	140,000	150,000	140,000
10-510-0210	Rental	25,000	25,000	22,500	22,500
10-510-0310	Automotive Supplies	225,000	200,000	240,000	220,000
10-510-0320	Office Supplies	35,000	35,000	35,000	35,000
10-510-0321	K-9 Supplies	10,000	7,500	10,000	10,000
10-510-0322	Dare Supplies	10,000	10,000	7,500	7,500
10-510-0355	Explorer Program	2,000	1,000	2,000	2,000
10-510-0330	Department Materials	20,000	20,000	44,083	35,000
10-510-0350	Law Enforcement Equipment	62,000	62,000	2,000	2,000
10-510-0356	LLEBG Grant	6,900	0	0	0
10-510-0360	Uniforms	36,000	36,000	36,000	36,000
10-510-0440	Shop with the Sheriff	0	0	1,000	1,000
10-510-0450	Contract Services	8,135	5,000	20,401	20,401
10-510-0530	Dues & Subscriptions	3,000	1,500	3,000	3,000
10-510-0535	Drug Enforcement Funds	47,000	47,000	30,000	30,000
10-510-0540	Insurance & Bonds	269,807	279,194	296,788	296,788
10-510-0550	Unemployment Expense	50,000	50,000	55,000	55,000
10-510-0740	Capital Outlay Equipment	50,000	50,000	5,585	4,500
10-510-0742	Capital Outlay Computer Equip	26,100	26,100	9,700	8,500
10-510-0744	Capital Outlay Vehicles	554,444	554,444	438,578	0

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	TOTAL	**5,360,174**	**5,402,865**	**5,320,703**	**4,776,723**
	REVENUES				
	State DWI Funds	5,500	5,500	5,500	5,500
	Sheriff Fees	75,000	125,000	80,000	125,000
	Child Support Officer Reimb.	38,047	38,500	40,500	40,500
	School Reimb. Hum. Resource Officer	97,500	97,500	97,500	97,500
	Concealed Weapons	5,500	15,500	10,000	10,000
	Explorers Program	2,000	1,375	1,000	1,000
	Sheriff Contributions	1,000	0	0	0
	Net Cost to County - Sheriff's Office	**5,135,627**	**5,119,490**	**5,086,203**	**4,497,223**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 511-COMMUNICATIONS					
10-511-0010	Part-time Salaries	31,200	20,000	28,000	28,000
10-511-0020	Regular Salaries	604,254	540,000	604,891	591,752
10-511-0040	Professional Services	1,100	2,500	2,500	2,500
10-511-0050	FICA Taxes	48,612	42,750	45,951	44,946
10-511-0060	Hospitalization	112,455	110,254	123,701	123,701
10-511-0061	Retiree Insurance	1,516	1,516	1,668	1,668
10-511-0070	Retirement	29,790	28,480	29,821	29,173
10-511-0071	401 K Contributions	20,892	23,104	24,196	24,196
10-511-0110	Telephone & Postage	17,640	17,640	16,224	16,224
10-511-0130	Utilities	0	0	0	0
10-511-0140	Travel & Training	6,000	6,000	6,000	4,500
10-511-0160	Equipment Maintenance	56,620	42,000	42,891	35,000
10-511-0170	Vehicle Maintenance	0	0	0	0
10-511-0210	Equipment Rental	2,645	2,145	1,826	1,826
10-511-0260	Advertising	300	852	500	500
10-511-0310	Vehicle Supplies	0	0	0	0
10-511-0320	Office Supplies	5,250	5,250	6,000	5,250
10-511-0330	Departmental Materials	2,500	0	2,000	2,000
10-511-0360	Uniforms	2,000	1,500	2,000	1,500
10-511-0440	Code Red System Support	10,000	10,000	10,000	10,000
10-511-0450	Contract Services	11,800	11,800	125	125
10-511-0530	Dues & Subscriptions	420	332	420	420
10-511-0540	Insurance and Bonds	28,075	28,075	30,883	30,883
10-511-0740	Capital Outlay Equipment	4,000	3,500	3,000	3,000
10-511-0742	Capital Outlay Computer	0	0	0	0
10-511-0742	Capital Outlay Vehicle	0	0	0	0
	TOTAL	997,069	897,698	982,596	957,163

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 512-JAIL					
10-512-0010	Part-time Salaries	68,000	122,133	80,000	80,000
10-512-0020	Regular Salaries	1,169,606	1,189,229	1,151,864	1,124,860
10-512-0040	Professional Services	8,000	8,000	8,000	8,000
10-512-0050	FICA Tax	94,677	96,659	90,646	88,580
10-512-0060	Hospitalization	224,910	224,910	247,401	247,401
10-512-0061	Retiree Insurance	6,540	6,540	7,194	7,194
10-512-0070	Retirement	57,662	58,958	56,672	55,343
10-512-0071	401 K Contributions	47,954	47,845	46,075	46,075
10-512-0110	Telephone & Postage	7,500	7,500	7,500	7,500
10-512-0130	Utilities	250,000	265,000	329,060	275,000
10-512-0140	Travel & Training	14,000	4,500	8,000	8,000
10-512-0150	Building Maintenance	30,000	25,000	30,000	30,000
10-512-0160	Equipment Maintenance	15,000	8,000	15,000	15,000
10-512-0170	Vehicle Maintenance	7,000	7,000	9,000	9,000
10-512-0210	Equipment Rental	5,000	5,000	5,000	5,000
10-512-0310	Automotive Supplies	35,000	43,000	35,000	35,000
10-512-0320	Office Supplies	7,500	5,000	7,500	7,500
10-512-0330	Departmental Supplies	40,000	36,000	40,000	40,000
10-512-0335	Janitorial Supplies	31,800	26,000	31,800	31,800
10-512-0340	Medical Expenses	200,000	120,000	200,000	175,000
10-512-0360	Uniforms	20,000	20,000	20,000	20,000
10-512-0450	Contract Services	3,275	3,275	7,274	7,274
10-512-0451	Contracted Medical Services	242,700	260,000	260,000	260,000
10-512-0452	Contract House Arrest	18,000	16,000	13,000	13,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-512-0530	Dues and Subscriptions	500	200	500	500
10-512-0540	Insurance and Bonds	88,921	88,921	97,813	97,813
10-512-0550	Unemployment Expense	0	0	0	0
10-512-0740	Capital Outlay Equipment	15,400	7,500	19,735	19,735
10-512-0742	Capital Outlay Computer	3,500	1,005	1,500	1,500
10-512-0744	Capital Outlay Equipment Vehicle	39,100	39,100	61,280	0
	TOTAL	2,751,545	2,742,275	2,886,813	2,716,075
	REVENUES				
	Jail Fees	1,250,000	1,800,000	1,800,000	1,800,000
	Telephone Commission	48,000	62,400	65,000	65,000
	Jail Non Emergency Medical Fee	1,000	1,000	1,000	1,000
	Net Cost to County - Jail Operations	1,452,545	878,875	1,020,813	850,075

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 513-Meal Program Jail					
10-513-0010	Part-time Salaries	15,000	3,965	0	0
10-513-0020	Regular Salaries	139,500	24,424	0	0
10-513-0040	Professional Services	1,500	40	0	0
10-513-0050	FICA Tax	12,967	2,155	0	0
10-513-0060	Hospitalization	33,075	33,075	0	0
10-513-0070	Retirement	6,877	1,204	0	0
10-513-0071	401 K Contributions	5,580	977	0	0
10-513-0110	Telephone & Postage	1,000	750	1,170	1,170
10-513-0140	Travel & Training	1,000	0	0	0
10-513-0160	Equipment Maintenance	7,500	8,400	7,500	7,500
10-513-0170	Vehicle Maintenance	1,500	0	0	0
10-513-0210	Equipment Rental	470	150	0	0
10-513-0310	Automotive Supplies	5,250	0	0	0
10-513-0320	Office Supplies	900	99	0	0
10-513-0330	Departmental Supplies	25,000	4,200	25,000	5,000
10-513-0331	Food Purchases	395,905	404,880	437,648	437,648
10-513-0335	Janitorial Supplies	9,000	4,000	10,000	6,000
10-513-0360	Uniforms	1,250	0	0	0
10-513-0530	Dues and Subscriptions	100	0	100	100
10-513-0540	Insurance and Bonds	6,736	6,736	7,410	7,410
10-513-0740	Capital Outlay Equipment	0	4,057	19,373	19,373
10-513-0742	Capital Outlay Computer	0	0	0	0
	TOTAL	670,110	499,112	508,201	484,201
	REVENUES				
	Meal Reimbursement	120,000	125,000	130,000	125,000
	Net Cost to County - Jail Meal Program	550,110	374,112	378,201	359,201

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 515-CLERK OF COURT					
10-515-0110	Telephone & Postage	1,600	282	285	285
10-515-0120	Printing	7,500	0	0	0
10-515-0130	Utilities	52,000	55,000	55,000	55,000
10-515-0150	Building Maintenance	2,700	0	0	0
10-515-0210	Rental building space	5,400	7,000	7,000	7,000
10-515-0320	Office Supplies	500	250	250	250
10-515-0330	Department Materials	2,500	125	125	125
10-515-0440	Data Processing Support	2,180	1,200	1,200	1,200
10-515-0450	Jury Commission Pmts	2,000	1,800	1,800	1,800
10-515-0540	Insurance and Bonds	5,220	5,220	5,742	5,742
10-515-0570	Law Library	1,000	250	250	250
10-515-0740	Capital Outlay Equipment	0	0	500	500
	TOTAL	82,600	71,127	72,152	72,152

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 530-FIRE PROTECTION					
10-530-0920	State Forest Service	96,430	93,620	96,430	93,620
10-530-0921	Fire Association - Simulcast Paging Syst	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	137,130	134,320	137,130	134,320

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 531-RESCUE & AMBULANCE SERVICES					
10-531-0010	Part-time Salaries	150,000	171,900	150,000	150,000
10-531-0020	Regular Salaries	2,108,583	1,937,050	2,086,112	2,018,358
10-531-0040	Professional Services	5,000	5,000	5,000	5,000
10-531-0050	FICA Tax	173,930	164,315	160,957	155,774
10-531-0060	Hospitalization	396,900	396,900	436,590	436,590
10-531-0061	Retire Insurance	5,560	5,560	6,116	6,116
10-531-0070	Retirement	104,693	102,415	102,637	80,734
10-531-0071	401 K Contributions	84,943	83,050	81,980	81,973
10-531-0110	Telephone Expense	12,800	10,500	12,400	12,400
10-531-0111	Postage	2,000	0	1,000	1,000
10-531-0130	Utilities	14,200	15,000	14,200	14,200
10-531-0140	Travel & Training	10,200	5,000	6,200	6,200
10-531-0150	Building Maintenance	2,000	0	1,000	1,000
10-531-0160	Equipment Maintenance	8,300	6,500	6,500	6,500
10-531-0170	Vehicle Maintenance	15,000	20,000	15,000	15,000
10-531-0210	Lease for Data Collection	5,513	4,000	4,000	4,000
10-531-0260	Advertising	500	0	0	0
10-531-0310	Automotive Supplies	40,000	75,000	60,000	60,000
10-531-0320	Office Supplies	2,500	2,500	2,000	2,000
10-531-0330	Department Materials	15,000	15,000	12,000	12,000
10-531-0331	Janitorial Supplies	750	0	200	200
10-531-0340	Medical Supplies	150,000	175,000	150,000	150,000
10-531-0360	Uniforms	25,200	25,200	37,000	25,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-531-0440	Software Support	2,500	2,500	2,500	2,500
10-531-0450	Morgue Services	0	0	0	0
10-531-0451	Contracted Waste Disposal	1,200	0	3,200	3,200
10-531-0452	Contracted Billing and Collecting Service	90,000	109,000	110,000	110,000
10-531-0530	Dues & Subscriptions	1,200	500	3,080	3,080
10-531-0532	Internet Access	0	0	0	0
10-531-0540	Insurance and Bonds	104,400	104,400	114,840	114,840
10-531-0740	Capital Outlay Equipment	13,650	13,650	0	0
10-531-0900	Principal Pmt - Zoll	60,847	60,846	62,500	62,500
10-531-0901	Interest Pmt - Zoll	7,640	7,640	5,986	5,986
	TOTAL	3,615,009	3,518,426	3,652,998	3,546,151
	REVENUES				
	Medicare/Medicaid Ambulance	400,000	390,672	400,000	400,000
	Insurance - Ambulance	140,000	238,080	150,000	200,000
	Private Pay Ambulance	40,000	76,000	40,000	75,000
	Incentive funds for Zoll Equip. and Ambulan	254,460	254,460	74,000	74,000
	Net Costs to county - Emergency Medica	2,780,549	2,559,214	2,988,998	2,797,151

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 532-EMERGENCY MANAGEMENT SERVICES					
10-532-0020	Regular Salaries	175,152	177,967	132,780	131,012
10-532-0040	Professional Services	1,000	200	6,250	6,250
10-532-0050	FICA Tax	13,400	12,631	9,164	9,028
10-532-0060	Hospitalization	26,460	26,460	29,106	29,106
10-532-0061	Retiree Insurance	13,152	13,152	14,467	14,467
10-532-0070	Retirement	8,635	8,757	6,533	6,446
10-532-0071	401 K Contributions	7,005	7,106	5,320	5,320
10-532-0110	Telephone & Postage	8,400	6,000	7,460	7,460
10-532-0120	Safety Program	400	305	400	400
10-532-0130	Utilities	3,850	0	4,000	3,000
10-532-0140	Travel & Training	4,500	2,000	3,000	2,500
10-532-0150	Building Maintenance	1,000	0	500	500
10-532-0160	Equipment Maintenance	1,200	1,000	1,200	1,200
10-532-0170	Vehicle Maintenance	8,000	3,500	4,000	4,000
10-532-0210	Equipment Rental	5,602	5,600	6,500	6,500
10-532-0260	Advertising	100	0	0	0
10-532-0310	Automotive Supplies	4,500	0	4,500	4,000
10-532-0320	Office Supplies	2,100	1,500	1,500	1,400
10-532-0330	Department Materials	2,300	2,000	2,000	1,500
10-532-0331	Janitorial Supplies	300	0	0	0
10-532-0360	Uniforms	3,500	3,500	1,000	1,000
10-532-0440	EOC Activation Operations	1,000	150	1,000	1,000
10-532-0446	Home Land Security	0	0	0	0

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-532-0447	Fire Education Grant	0	0	0	0
10-532-0449	HRSA GRANT	0	0	0	0
10-532-0530	Dues & Subscriptions	3,000	2,200	2,500	2,500
10-532-0540	Insurance and Bonds	7,020	7,020	7,722	7,722
10-532-0740	Capital Outlay Equipment	0	0	0	0
10-532-0742	Capital Outlay Computer Equipment	0	0	0	0
10-532-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	301,576	281,048	250,902	246,311
	REVENUES				
	Fire Inspection Fees	25,000	10,000	0	0
	Home Land Security	0	0	0	0
	State Grants Emergency Mgmt	28,000	33,368	34,000	34,000
	Net Costs to County - Emergency Manag	248,576	237,680	216,902	212,311

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 533-RESCUE SQUAD CONTRIBUTIONS (6pm -6am Rescue Squad)					
10-533-1000	Louisburg Rescue				
10-533-2000	Bunn Rescue				
10-533-5000	Franklinton Rescue				
10-533-7000	Youngsville Rescue				
10-533-8904	Medical Director	20,000	20,000	20,000	20,000
10-533-9000	Whitelevel Rescue				
10-533-9900	Incentive Payments	208,425	208,425	208,425	208,425
10-533-0744	Incentive Purchases\Ambulance	493,725	484,176	65,000	65,000
	TOTAL	722,150	712,601	293,425	293,425
	REVENUES				
	Contributions from Reserve Fund	274,000	274,000	85,000	85,000
	Contributions to Incentive Fund	232,000	81,540	208,425	208,425
	Net Costs to County - Rescue Contributi	216,150	357,061	0	0

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 580 - 4H DIRECTIONS					
10-580-0010	Part-time Salaries	21,194	8,628	15,600	15,600
10-580-0020	Regular Salaries	85,585	49,180	49,920	23,204
10-580-0040	Professional Services	15,422	1,225	13,635	13,635
10-580-0050	FICA Tax	8,169	4,360	5,012	2,969
10-580-0060	Hospitalization\Dental	19,845	19,845	21,830	15,330
10-580-0070	Retirement	4,279	2,450	2,496	1,145
10-580-0071	401 k Contribution	3,423	1,968	1,997	930
10-580-0110	Telephone and Postage	564	500	300	300
10-580-0120	Printing	790	0	400	50
10-580-0140	Travel and Training	9,700	9,000	7,200	5,000
10-580-0160	Equipment Maintenance	250	0	100	100
10-580-0260	Advertising	900	730	900	900
10-580-0320	Office Supplies	1,071	750	1,008	708
10-580-0330	Departmental Supplies	100	0	100	100
10-580-0440	Restitution Payments	4,200	3,000	0	0
10-580-0530	Dues and Subscriptions	500	0	300	300
10-580-0540	Insurance and Bonds	4,255	4,255	4,681	4,081
10-580-0740	Capital Outlay	0	0	0	0
	TOTAL	180,247	105,891	125,478	84,351
	REVENUES				
	CBA Restitution 4-h Directions	160,000	100,000	100,000	66,500
	Net Cost to County - 4H Directions Progr	20,247	5,891	25,478	17,851

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 590-HEALTH					
10-590-0010	Part-time Salaries	0	0	0	0
10-590-0020	Regular Salaries	510,337	550,796	480,936	497,285
10-590-0040	Professional Services	4,590	16,000	4,590	4,590
10-590-0041	Legal Services	2,510	-	2,510	2,510
10-590-0050	FICA Tax	39,040	38,645	33,812	35,062
10-590-0060	Hospitalization	61,189	61,189	67,308	73,150
10-590-0061	Retiree Insurance	16,725	16,725	18,398	18,398
10-590-0070	Retirement	25,160	27,082	23,710	24,516
10-590-0071	401 K Contributions	20,413	21,970	19,940	19,940
10-590-0110	Telephone\Communications	2,220	800	2,220	2,220
10-590-0111	Postage	3,000	3,000	3,000	3,000
10-590-0130	Utilities	22,000	20,000	22,000	22,000
10-590-0140	Travel & Training	5,000	3,500	3,500	3,500
10-590-0150	Building Maintenance	3,972	3,972	4,853	4,853
10-590-0160	Equipment Maintenance	3,100	2,500	3,940	3,940
10-590-0170	Vehicle Maintenance	3,000	2,250	2,250	2,250
10-590-0210	Rental	5,105	5,105	5,105	5,105
10-590-0260	Advertising	500	125	500	500
10-590-0310	Automotive Supplies	7,000	7,000	7,000	7,000
10-590-0320	Office Supplies	2,000	1,000	1,000	1,000
10-590-0330	Department Materials	9,348	6,775	9,125	7,000
10-590-0331	Janitorial Supplies	1,000	500	500	500
10-590-0340	Medical Supplies	7,989	3,000	2,000	2,000
10-590-0360	Uniforms	600	-	0	0
10-590-0440	Data Processing Support	4,500	4,500	3,850	3,850
10-590-0450	Contract Services	5,500	2,500	3,500	3,500
10-590-0451	Contract Medical Services	0		0	0
10-590-0530	Dues & Subscriptions	2,130	2,000	1,525	1,525
10-590-0540	Insurance & Bonds	13,232	13,232	14,555	14,555
10-590-0541	Mal Practice Insurance	1,600	1,200	0	0
10-590-0740	Capital Outlay Equipment	0	-	0	0
10-590-0742	Capital Outlay Computer	0	-	0	0
10-590-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	782,760	815,366	741,626	763,749

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	REVENUES				
	State Grants Health	9,750	10,975	10,975	10,975
	Environmental Health Fees	302,293	130,000	120,000	130,000
	Net Cost to County - General Health	**470,717**	**674,391**	**610,651**	**622,774**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 591-ANIMAL CONTROL					
10-591-0020	Regular Salaries	174,013	172,917	168,719	165,480
10-591-0040	Professional Services	1,000	250	500	500
10-591-0050	FICA Tax	13,312	13,121	12,724	12,476
10-591-0060	Hospitalization	33,075	33,075	36,383	36,383
10-591-0061	Retiree Insurance	1,493	1,493	1,642	1,642
10-591-0070	Retirement	8,580	8,465	8,318	8,158
10-591-0071	401 K Contributions	6,960	6,868	6,753	6,753
10-591-0110	Telephone Expense	10,000	7,000	8,200	6,500
10-591-0111	Postage	500	0	500	500
10-591-0130	Utilities	20,000	25,000	30,000	22,000
10-591-0140	Travel & Training	2,000	750	500	500
10-591-0150	Building Maintenance	2,000	1,000	2,000	2,000
10-591-0160	Equipment Maintenance	1,000	200	2,000	2,000
10-591-0170	Vehicle Maintenance	5,500	5,500	6,000	6,000
10-591-0210	Rental	0	0	0	0
10-591-0260	Advertising	2,000	650	600	600
10-591-0300	Shelter Contributions	5,900	7,500	5,718	5,718
10-591-0310	Automotive Supplies	15,000	12,500	12,000	12,000
10-591-0320	Office Supplies	3,500	2,000	2,000	2,000
10-591-0330	Department Materials	9,000	9,000	12,000	12,000
10-591-0331	Janitorial Supplies	4,000	2,000	5,000	5,000
10-591-0360	Uniforms	4,000	1,700	2,000	2,000
10-591-0440	Data Processing Support	850	800	500	500
10-591-0450	Contract Services	18,500	16,000	16,000	16,000
10-591-0532	Internet Services	0	0	0	0
10-591-0540	Insurance & Bonds	11,700	11,700	12,870	12,870
10-591-0730	Improvements to Grounds	2,000	0	0	0
10-591-0740	Capital Outlay Equipment	10,000	12,000	0	0
10-591-0742	Capital Outlay Computers	1,250	1,250	0	0
10-591-0744	Capital Outlay Vehicles	0	0	0	0
	TOTAL	367,133	352,739	352,927	339,580
	REVENUES				
	Animal Control Fees	6,500	6,500	8,500	8,500
	Net Cost to County - Animal Control	360,633	346,239	344,427	331,080

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 592-CLINICAL HEALTH					
10-592-0010	Part-time Salaries	0			
10-592-0020	Regular Salaries	1,374,176	1,354,899	1,352,563	1,359,170
10-592-0040	Professional Services	26,856	22,000	47,773	47,773
10-592-0050	FICA Tax	224,910	95,711	98,978	99,483
10-592-0060	Hospitalization	230,160	234,815	253,176	253,176
10-592-0061	Retiree Insurance	1,985	1,985	2,184	2,184
10-592-0070	Retirement	67,747	66,682	66,681	67,007
10-592-0071	401 K Contributions	54,967	54,090	53,523	54,365
10-592-0110	Telephone\Communications	33,140	20,005	19,980	19,980
10-592-0111	Postage	7,790	3,450	5,220	5,220
10-592-0140	Travel & Training	6,400	6,000	6,000	5,000
10-592-0150	Building Maintenance	1,700	1,700	13,320	13,320
10-592-0160	Equipment Maintenance	5,070	5,070	9,650	9,650
10-592-0170	Vehicle Maintenance	2,000	2,000	2,000	2,000
10-592-0210	Equipment Rental	27,400	25,000	23,980	23,980
10-592-0260	Advertising	1,500	1,000	1,500	1,500
10-592-0310	Automotive Supplies	3,000	2,400	3,000	3,000
10-592-0320	Office Supplies	3,300	3,000	3,000	3,000
10-592-0330	Department Materials	8,700	8,700	8,000	8,000
10-592-0331	Janitorial Supplies	2,500	2,000	2,500	2,500
10-592-0340	Medical Supplies	95,380	95,380	95,000	95,000
10-592-0360	Uniforms	2,200	1,140	1,200	1,200
10-592-0361	Staff Uniforms	1,200	1,200	0	0
10-592-0440	Data Processing Support	12,500	12,500	13,100	13,100
10-592-0450	Contract Services	30,600	17,105	21,240	21,240
10-592-0451	Contract Medical Services	362,056	362,056	361,462	361,462
10-592-0530	Dues & Subscriptions	1,500	500	1,500	1,500
10-592-0532	Internet Service	0	-	0	0
10-592-0540	Insurance & Bonds	77,789	77,789	85,568	85,568
10-592-0541	Malpractice Insurance	7,800	7,057	9,100	9,100
10-592-0740	Capital Outlay Equipment	3,000	3,000	0	0
10-592-0742	Capital Outlay Computer	0			
10-592-0744	Capital Outlay	0			

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	TOTAL	2,677,326	2,488,234	2,561,197	2,568,478
	REVENUES				
	Family Planning Fees	138,200	150,000	150,000	150,000
	Child Health Fees	968,200	852,313	852,313	852,313
	Maternal Health Fees	325,000	310,585	310,585	310,585
	Comm. Disease Fees	33,000	44,571	44,571	44,571
	General Health Fees	81,666	101,124	101,124	101,124
	State Adult Health	93,112	172,417	118,599	118,599
	State Grants Family Planning	67,640	69,279	62,343	62,343
	State Grants MCH	27,000	27,000	27,000	27,000
	State Grants Child Health	116,934	113,934	113,911	113,911
	State Grants WIC Program	214,326	234,784	244,647	244,647
	State Grants Comm. Disease	20,060	20,060	20,060	20,060
	Child Health Smart Start	0			
	Health Contributions	0			
	Private Grants - Health	0			
	Jail Health Reimb	0			
	Net Cost to County - Clinical Health	592,188	392,167	516,044	523,325

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 593- Dental Health					
10-593-0020	Regular Salaries	267,382	254,759	280,452	275,067
10-593-0040	Professional Services	3,500	2,240	3,440	3,440
10-593-0050	FICA Tax	20,455	18,281	20,120	19,708
10-593-0060	Hospitalization	39,690	39,690	43,659	43,659
10-593-0070	Retirement	13,182	12,515	13,826	13,561
10-593-0071	401 K Contributions	10,695	10,175	11,031	11,031
10-593-0110	Telephone\Communications	5,800	3,500	4,800	4,800
10-593-0111	Postage	3,480	1,500	3,480	3,480
10-593-0130	Utilities	7,200	9,852	9,900	9,900
10-593-0140	Travel & Training	600	110	600	600
10-593-0150	Building Maintenance	1,900	1,900	5,596	4,000
10-593-0160	Equipment Maintenance	4,000	4,000	3,972	3,972
10-593-0170	Vehicle Maintenance	2,000	1,000	1,000	1,000
10-593-0210	Equipment Rental	4,500	4,500	4,500	4,500
10-593-0260	Advertising	500	320	500	500
10-593-0310	Auto Supplies	1,500	1,500	1,500	1,500
10-593-0320	Office Supplies	1,500	1,200	1,500	1,500
10-593-0330	Departmental Supplies	4,500	3,400	4,500	4,500
10-593-0331	Janitorial Supplies	500	400	500	500
10-593-0340	Medical Supplies	20,000	20,000	20,000	20,000
10-593-0360	Uniforms	200	100	0	0
10-593-0361	Staff Uniforms	0	-	0	0
10-593-0440	Data Processing Support	7,000	3,000	7,000	6,000
10-593-0451	Contract Services	0	-	0	0
10-593-0452	Contract Medical Services	81,000	47,000	47,000	47,000
10-593-0530	Dues & Subscriptions	200	182	200	200
10-593-0540	Insurance & Bonds	24,833	24,833	24,833	24,833
10-593-0541	Malpractice Insurance	4,500	4,400	4,950	4,950
10-593-0740	Capital Outlay Equipment	0	-	0	0
10-593-0742	Capital Outlay Computer Equipment	0	-	0	0
10-593-0744	Capital Outlay Vehicles				
	TOTAL	530,617	470,357	518,859	510,200
	REVENUES				
	Dental Health Fees	685,000	633,000	710,247	685,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	Dental Health Grant	0	0	0	0
	Net Surplus to County - Dental Health	**(154,383)**	**(162,643)**	**(191,388)**	**(174,800)**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 596-HOME HEALTH AGENCY					
10-596-0010	Part-time Salaries	17,500	15,200	0	0
10-596-0020	Regular Salaries	702,308	431,410	412,340	361,783
10-596-0040	Professional Services	7,140	8,500	6,540	6,540
10-596-0041	Legal Services	0	-	0	0
10-596-0050	FICA Tax	9,180	32,217	29,550	25,682
10-596-0060	Hospitalization	119,070	88,199	130,977	130,977
10-596-0070	Retirement	34,625	21,237	20,287	17,800
10-596-0071	401 K Contributions	28,092	17,227	16,095	14,470
10-596-0110	Telephone\Communications	7,604	5,000	7,604	7,604
10-596-0111	Postage	2,000	908	2,000	2,000
10-596-0130	Utilities	9,000	9,000	9,000	9,000
10-596-0140	Travel & Training	2,500	1,000	1,000	1,000
10-596-0150	Building Maintenance	4,500	3,000	5,909	5,909
10-596-0160	Equipment Maintenance	3,012	2,500	3,200	3,200
10-596-0170	Vehicle Maintenance	6,500	6,500	6,510	6,510
10-596-0210	Rental	13,977	13,500	13,977	13,977
10-596-0260	Advertising	800	567	800	800
10-596-0310	Automotive Supplies	8,000	13,740	11,600	11,600
10-596-0320	Office Supplies	1,650	1,650	1,650	1,650
10-596-0330	Department Materials	2,000	2,000	2,000	2,000
10-596-0331	Janitorial Supplies	2,750	2,000	2,000	2,000
10-596-0340	Medical Supplies	120,000	72,500	78,000	78,000
10-596-0361	Staff Uniforms	900	788	0	0
10-596-0440	Data Processing Support	18,400	18,400	19,849	18,400
10-596-0451	Contract Medical Services	160,000	166,000	179,600	179,600
10-596-0530	Dues & Subscriptions	3,500	1,850	4,100	4,100
10-596-0540	Insurance & Bonds	72,350	72,650	79,585	79,585
10-596-0541	Malpractice Insurance	7,090	6,900	7,799	7,799
10-596-0740	Capital Outlay Equipment	0			
10-596-0742	Capital Outlay Computer Equipment	0			
10-596-0744	Capital Outlay Vehicles	0			
	TOTAL	1,364,448	1,014,443	1,051,972	991,986

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	REVENUES				
	Fed Grants Medicare - HH	720,000	625,956	625,956	625,956
	Fed Grants Medicaid - HH	306,700	232,490	232,490	232,490
	Fed Grants Other - HH	240,000	224,280	224,280	224,280
	Net Cost to County - Home Health	**97,748**	**(68,283)**	**(30,754)**	**(90,740)**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 598-CAPITAL IMPROVEMENTS					
10-598-0150	Courthouse Building Improvements	20,000	20,000	25,000	25,000
10-598-0151	Capital Improvements various buildings	35,000	35,000	40,000	40,000
10-598-0153	Planning, Tax, Building	25,000	10,000	0	0
10-598-0156	Probation Building	7,500	5,000	0	0
10-598-0511	Epsom School Demolition	0	0	0	0
10-598-0154	New County Complex - Engineering	0	0	0	0
10-598-0155	Board of Elections	15,000	10,000	75,000	75,000
10-598-0157	HUB Site Improvements	0	0	0	0
10-598-0158	Morgue Building	60,000	30,900	0	0
	TOTAL	162,500	110,900	140,000	140,000
	REVENUES				
	Loan Proceeds	0	0	0	0
	Net Cost to County - Capital Improvemen	162,500	110,900	140,000	140,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 604-Information Technology Department					
10-604-0020	Salary and Wages	90,382	90,382	90,382	88,941
10-604-0040	Professional Services	1,000	25	350	350
10-604-0050	FICA Tax	6,915	6,915	6,715	6,605
10-604-0060	Insurance	13,230	13,230	14,553	14,553
10-604-0070	Retirement	4,455	4,455	4,456	4,385
10-604-0071	401 k retirement	3,615	3,615	3,615	3,615
10-604-0110	Telephone & Postage	19,450	2,040	17,220	2,500
10-604-0140	Travel & Training	3,600	3,600	2,500	2,500
10-604-0170	Vehicle Maintenance	3,600	1,200	600	600
10-604-0260	Advertising	250	0	0	0
10-604-0320	Office supplies	1,500	1,500	500	500
10-604-0330	Departmental Materials	5,700	5,700	4,700	4,700
10-604-0450	Web Site Maintenance	8,000	5,000	2,500	2,500
10-604-0530	Subscriptions	1,835	1,025	9,756	9,756
10-604-0540	Insurance and Bonds	2,341	2,341	2,575	2,575
10-604-0740	Capital Outlay	14,975	14,900	2,500	2,500
10-604-0742	Capital Outlay Computer	0	0	2,200	2,200
	TOTAL	180,848	155,928	165,122	148,780

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 605-COOPERATIVE EXTENSION SERVICE					
10-605-0010	Part-time Salaries	12,000	6,000	7,100	7,100
10-605-0050	FICA Tax	918	500	543	543
10-605-0110	Telephone & Postage	6,500	6,700	6,650	6,650
10-605-0130	Utilities	27,500	27,500	30,000	27,500
10-605-0140	Travel & Training	3,200	2,700	2,500	2,500
10-605-0150	Building Maintenance	1,700	0	900	900
10-605-0160	Equipment Maintenance	680	7,980	7,980	7,980
10-605-0170	Vehicle Maintenance	1,800	300	1,000	1,000
10-605-0210	Rental	13,320	4,500	6,000	6,000
10-605-0260	Advertising	1,000	500	500	500
10-605-0310	Automotive Supplies	2,000	1,300	1,488	1,488
10-605-0320	Office Supplies	7,500	7,250	7,000	7,000
10-605-0321	Demo & Research	2,500	2,300	1,800	1,800
10-605-0330	Department Materials	1,000	0	500	500
10-605-0440	NC Ext Sal & Fringe	190,411	193,463	168,186	168,186
10-605-0441	United Way Grant	8,000	6,500	6,500	6,500
10-605-0442	4H Program Expenses	10,000	9,200	9,000	9,000
10-605-0443	United Way Grant	8,000	8,200	8,000	8,000
10-605-0530	Dues & Subscriptions	2,000	1,300	1,600	1,600
10-605-0540	Insurance and Bonds	2,297	2,397	2,527	2,527
10-605-0580	Contributions	10,000	10,000	9,000	9,000
10-605-0581	Extension programs	8,000	6,000	6,000	6,000
10-605-0582	Livestock Programs	13,000	13,000	13,000	13,000
10-605-0583	4 H Activities	25,000	11,000	15,000	15,000
10-605-0740	Capital Outlay Equipment	3,000	1,500	1,000	1,000
10-605-0742	Capital Outlay Computer	1,500	1,500	5,500	1,500
	TOTAL	362,826	331,590	319,274	312,774
	REVENUES				
	Extension Collections	80,500	54,000	66,500	66,500
	Cooperative Extension Grant-NCSU	0	0	0	0
	Net County Cost - Cooperative Extensior	282,326	277,590	252,774	246,274

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 606-SOIL & WATER CONSERVATION					
10-606-0020	Regular Salaries	144,700	143,000	144,157	141,389
10-606-0040	Professional Services	500	32	30	30
10-606-0050	FICA Tax	11,070	10,165	9,999	9,787
10-606-0060	Hospitalization	26,460	26,460	29,106	29,106
10-606-0061	Retiree and Board Insurance	21,883	21,883	24,071	24,071
10-606-0070	Retirement	7,135	7,035	7,107	6,970
10-606-0071	401 K Contributions	5,788	5,709	5,720	5,720
10-606-0110	Telephone & Postage	1,900	1,850	1,650	1,650
10-606-0140	Travel & Training	5,000	4,850	5,000	4,000
10-606-0160	Equipment Maintenance	1,000	994	1,036	1,036
10-606-0170	Vehicle Maintenance	850	350	800	800
10-606-0210	Equipment Rental	360	360	0	0
10-606-0260	Advertising	0	0	0	0
10-606-0310	Auto Supplies	2,000	2,190	2,200	2,200
10-606-0320	Office Supplies	1,000	950	500	500
10-606-0330	Department Materials	300	250	0	0
10-660-0331	Building Supplies	500	0	0	0
10-660-0440	Special Projects	3,732	1,478	3,732	3,732
10-606-0530	Dues & Subscriptions	1,015	980	500	500
10-606-0540	Insurance and Bonds	8,485	8,485	9,334	9,334
10-606-0580	Soil and Water Program Promotions	450	280	0	0
10-606-0730	Outdoor Classroom	250	150	0	0
10-606-0740	Capital Outlay Equipment	1,070	1,038	0	0
	TOTAL	245,448	238,489	244,942	240,826
	REVENUES				
	State S&W Conservation Dist.	72,310	66,000	72,644	72,644
	Net County Cost - Soil and Water	173,138	172,489	172,298	168,182

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 607-VETERANS SERVICES					
10-607-0010	Part-time Salaries	0	0	23,679	23,679
10-607-0020	Regular Salaries	66,201	65,000	36,489	35,218
10-607-0040	Professional Services	20	16	0	0
10-607-0050	FICA Tax	5,065	4,895	4,564	4,564
10-607-0060	Hospitalization	13,230	13,230	14,553	14,553
10-607-0061	Retiree Insurance	1,515	1,515	1,667	1,667
10-607-0070	Retirement	3,265	3,177	1,799	1,736
10-607-0071	401 K Contributions	2,648	2,578	2,386	1,460
10-607-0110	Telephone & Postage	2,400	2,100	2,000	2,000
10-607-0140	Travel & Training	1,500	1,500	750	750
10-607-0160	Equipment Maintenance	480	325	480	480
10-607-0320	Office Supplies	1,400	1,200	750	750
10-607-0330	Departmental Supplies	2,005	2,005	750	750
10-607-0440	Data Support	400	135	400	400
10-607-0530	Dues and Subscriptions	300	388	300	300
10-607-0540	Insurance and Bonds	4,681	4,681	4,681	4,681
10-607-0550	Unemployment Expense	0	0	0	0
10-607-0740	Capital Outlay Equipment	995	1,000	0	0
10-607-0742	Capital Outlay Computer				
	TOTAL	106,105	103,745	95,247	92,988
	REVENUES				
	State Grant Veteran Services	2,000	2,000	2,000	2,000
	Net Cost to County - Veterans Services	104,105	101,745	93,247	90,988

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 608-LEGAL & PROFESSIONAL SERVICES					
10-608-0020	Salary and Wages	0			
10-608-0040	Professional Services	62,500	36,000	36,000	36,000
10-608-0045	Monthly Retainer	0			
10-608-0050	FICA Tax	0			
10-608-0060	Hospitalization	0			
10-608-0070	Retirement	0			
10-608-0071	401 K Contributions	0			
10-608-0110	Telephone and Postage	0			
10-608-0260	Advertising	0			
10-608-0450	Professional Services	25,000	15,000	20,000	20,000
10-608-0140	Travel & Training	1,000	1,000	500	500
10-608-0320	Office Supplies	0			
10-608-0330	Department Materials	100	38	100	100
10-608-0530	Dues & Subscriptions	100	100	100	100
10-608-0540	Insurance and Bonds	0			
10-608-0740	Capital Outlay	0			
	TOTAL	88,700	52,138	56,700	56,700

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 610-SOCIAL SERVICES					
10-610-0010	Part-time	7,000	7,048	28,881	28,881
10-610-0020	Regular Salaries	3,380,146	3,262,800	3,319,648	3,253,220
10-610-0040	Professional Services	118,090	118,090	116,428	116,428
10-610-0050	FICA Tax	259,920	234,020	239,242	234,161
10-610-0060	Hospitalization	588,735	588,735	647,609	647,609
10-610-0061	Retiree Insurance	54,498	54,498	57,223	57,223
10-610-0070	Retirement	167,208	160,250	163,659	160,384
10-610-0071	401 K Contributions	135,666	130,702	131,920	131,920
10-610-0110	Telephone & Postage	63,000	60,000	64,408	64,408
10-610-0130	Utilities	30,500	33,000	33,166	33,166
10-610-0140	Travel & Training	35,000	33,000	30,000	30,000
10-610-0150	Building Maintenance	9,000	7,726	8,591	8,591
10-610-0160	Equipment Maintenance	26,160	26,160	22,144	22,144
10-610-0170	Vehicle Maintenance	5,000	5,000	8,296	5,000
10-610-0210	Equipment Rental	30,572	30,589	31,779	31,779
10-610-0260	Advertising	1,000	514	1,000	1,000
10-610-0310	Automotive Supplies	15,365	18,000	21,120	15,365
10-610-0320	Office Supplies	45,000	52,000	53,768	53,768
10-610-0330	Janitorial Supplies	5,420	5,420	7,632	5,420
10-610-0450	Contract Services	20,155	24,492	20,216	20,216
10-610-0530	Dues & Subscriptions	3,986	3,800	3,561	3,561
10-610-0540	Insurance & Bonds	93,215	93,215	102,537	102,537
10-610-0550	Worker's Compensation	77,175	77,175	84,893	84,893
10-610-0551	Unemployment Expense	7,500	7,500	8,250	8,250
10-610-0590	Fees & Charges	27,444	25,000	27,636	27,636
10-610-0740	Capital Outlay Equipment	7,000	7,000	2,000	2,000
10-610-0742	Capital Outlay Computer Equipment	10,600	10,600	8,000	8,000
10-610-0744	Capital Outlay Computer Vehicles	0		0	0
	TOTAL	5,224,355	5,076,334	5,243,606	5,157,558

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	REVENUES				
	State Grant DSS	2,924,892	3,128,596	2,927,058	2,927,058
	DSS at Risk Management	25,000	14,400	12,000	12,000
	IV-D Returns AFDC	12,000	8,000	8,000	8,000
	HOME STUDY FEES	2,000	1,000	1,000	1,000
	EDS Chore Reimb - DSS Admin	283,981	317,250	315,000	315,000
	Net County Cost - DSS Administration	**1,976,482**	**1,607,088**	**1,980,548**	**1,894,500**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	SOCIAL SERVICE PROGRAMS				
10-612-0080	Food Assistance Emp. & Training	6,000	6,000	6,825	6,825
10-612-0180	State Foster Care	425,000	275,903	306,900	306,900
10-612-0181	State Foster Care Clothing	19,995	18,888	18,200	18,200
10-612-0182	State Foster Care Other	21,350	21,350	18,550	18,550
10-612-0190	Aid to Blind - County	12,000	16,000	18,844	18,844
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	15,000	18,000	15,000	15,000
10-612-0230	Medicaid Services - County	1,800,000	1,652,000	-	-
10-612-0231	Medicaid Transportation Services	165,000	196,000	200,000	200,000
10-612-0232	Elderly & Disabled Transportation	39,219	24,700	24,700	24,700
10-612-0240	IV-E Foster Care	196,764	238,469	317,520	317,520
10-612-0241	IV-E Foster Care Clothing	8,750	9,480	8,050	8,050
10-612-0242	IV-E Foster Care Other	9,800	8,400	9,400	9,400
10-612-0243	Adoption Assistance Vendor	30,000	21,612	36,000	36,000
10-612-0245	LINKS Program	17,850	17,850	18,375	18,375
10-612-0246	LINKS Special	2,000	2,000	-	-
10-612-0250	Adoption Assistance - County	125,000	112,616	138,520	138,520
10-612-0251	Adoption Assistance - Legal	13,000	15,000	7,812	7,812
10-612-0252	Special Children Adopt Asst.	25,000	25,000	20,000	20,000
10-612-0270	Special Asst. Aged/Disabled-County	516,972	543,108	540,000	540,000
10-612-0300	DSS Contributions	18,812	18,812	15,000	15,000
10-612-0350	Crisis Intervention	319,118	319,118	115,706	115,706
10-612-0355	Domestic Violence	15,746	14,827	14,827	14,827
10-612-0360	Work First Emergency Assistance	47,000	25,000	-	-
10-612-0366	Work First Retention	23,000	15,000	-	-
10-612-0420	CP & L Project Share	4,314	2,477	2,814	2,814
10-612-0430	Wake Electric Program	5,000	4,002	7,000	7,000
10-612-0440	Work First Services	31,000	61,000	101,000	101,000
10-612-0445	Work First Transportation	7,440	14,880	14,880	14,880
10-612-0446	Demonstration Grant	9,800	0	-	-
10-612-0447	CAP Program	55,245	61,000	66,650	66,650
10-612-0480	Daycare for Children	2,603,604	2,264,497	2,673,991	2,673,991
10-612-0481	Daycare for Foster Children-County	10,200	14,500	14,040	14,040

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-612-0510	**Daycare for Adults**	**78,939**	**82,543**	**82,453**	**82,453**
10-612-1035	**Emergency Food and Shelter**	**26,576**	**39,702**	**39,702**	**39,702**
10-612-0999	**Other - Services**	**4,735**	**5,000**	**50,000**	**50,000**
	TOTAL	**6,729,229**	**6,184,734**	**4,922,759**	**4,922,759**
	REVENUES				
	DSS State Foster Care Reimb	201,792	80,462	153,450	153,450
	AFDC Foster Care	156,514	177,603	260,366	260,366
	Daycare FSA	2,603,604	2,264,496	2,673,991	2,673,991
	Work First Trans. Asst.	7,175	14,880	14,880	14,880
	AFDC Collections	1,500	900	984	984
	Medicaid Collections	17,916	11,748	11,304	11,304
	EDS - In-Home Aide	0	0	0	0
	E & H Transportation	39,219	24,700	24,700	24,700
	Adoption Asst.	2,304	20,000	32,859	32,859
	United Way Grant	6,000	6,000	6,000	6,000
	DSS Contributions	15,000	12,900	15,000	15,000
	Food Stamp Claim Collections	9,996	7,872	8,004	8,004
	Medicaid Transp.	0	0	189,060	189,060
	Happy Camper	15,000	10,000	15,000	15,000
	Health Choice Fees	16,016	15,204	16,800	16,800
	Emergency Food and Shelter	26,576	39,702	39,702	39,702
	Net County Cost - DSS Programs	**3,610,617**	**3,498,267**	**1,460,659**	**1,460,659**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
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				
10-611-0450	Contracted Services				
10-611-0580	Home mobility aids				
	TOTAL	0	0	0	0
	REVENUES				
	In-home Participant Fees				
	EDS Chore Reimb - DSS Admin				
	Net County Cost - DSS In home Program	0	0	0	0

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 630-LIBRARY					
10-630-0010	Part-time Salaries	81,455	79,750	68,859	68,859
10-630-0020	Regular Salaries	342,216	342,216	309,666	304,370
10-630-0040	Professional Services	250	75	100	100
10-630-0050	FICA Tax	32,415	30,153	27,807	27,402
10-630-0060	Hospitalization	59,535	59,535	65,489	65,489
10-630-0061	Retire Insurance	1,515	1,515	1,667	1,667
10-630-0070	Retirement	17,995	17,340	15,483	15,483
10-630-0071	401 K Contributions	13,670	13,619	12,387	12,387
10-630-0110	Telephone & Postage	7,025	7,025	2,200	2,200
10-630-0120	Printing	300	201	200	200
10-630-0130	Utilities	33,950	35,000	35,370	35,370
10-630-0140	Travel & Training	2,000	2,000	2,646	2,646
10-630-0150	Building Maintenance	2,945	400	797	797
10-630-0160	Equipment Maintenance	2,500	2,500	5,787	5,787
10-630-0170	Vehicle Maintenance	1,500	2,000	900	900
10-630-0210	Equipment Rental	5,190	4,643	4,700	4,700
10-630-0260	Advertising	1,400	1,400	500	500
10-630-0310	Automotive Supplies	2,350	1,450	900	900
10-630-0320	Office Supplies	7,500	8,750	8,500	8,500
10-630-0331	Building Supplies	1,500	0	1,500	1,500
10-630-0440	Quiz Bowl Program	1,400	1,400	1,400	1,400
10-630-0450	Contract Services	7,650	7,650	7,650	7,650
10-630-0530	Dues & Subscriptions	2,670	2,670	2,529	2,529
10-630-0540	Insurance and Bonds	17,931	17,931	19,724	19,724
10-630-0550	Unemployment Expense	4,500	4,500	4,950	4,950
10-630-0740	Capital Outlay Equipment	134,134	134,134	0	0
10-630-0741	Library Automation	2,405	2,405	1,950	1,950
10-630-0742	Capital Outlay Computer Equipment	0	0	1,000	1,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-630-0744	Vehicles	0	0	0	0
10-630-1001	Books	70,000	76,320	70,000	70,000
10-630-1002	Periodicals	6,775	6,948	4,000	4,000
10-630-1003	Audio Visuals	9,000	8,000	9,000	9,000
10-630-1004	Microfilm	200	0	200	200
10-630-1006	Bindings	200	0	0	0
10-630-1007	Processing	6,610	6,300	4,725	4,725
10-630-1008	Telecommunications	12,410	9,000	12,848	9,000
	TOTAL	893,096	886,830	705,433	695,884
	REVENUES				
	Library Fines & Fees	25,000	30,000	30,000	30,000
	Library Gifts - MEMORIALS	0	519	0	0
	State Grants Library	126,215	124,084	114,144	114,144
	Library Gifts - Louisburg	4,800	4,800	4,800	4,800
	Library Grants	103,000	103,000	13,073	13,073
	Net County Cost - Library	634,081	624,427	543,416	533,867

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 631-AGING					
10-631-0010	Part-time Salaries	165,000	179,611	178,280	178,280
10-631-0020	Regular Salaries	390,485	390,485	391,536	384,019
10-631-0040	Professional Services	800	100	800	800
10-631-0050	FICA Tax	42,495	41,665	41,351	40,776
10-631-0060	Hospitalization	72,765	72,765	80,042	80,042
10-631-0061	Retiree Insurance	1,859	1,859	2,045	2,045
10-631-0070	Retirement	23,000	22,300	22,276	22,276
10-631-0071	401 K Contributions	15,620	15,620	15,656	15,656
10-631-0110	Telephone	7,500	6,600	8,000	6,000
10-631-0111	Postage	4,400	3,000	4,200	3,000
10-631-0130	Utilities	32,000	30,000	34,500	31,200
10-631-0140	Travel & Training	8,500	10,500	8,000	8,000
10-631-0150	Building Maintenance	1,000	300	1,000	1,000
10-631-0160	Equipment Maintenance	2,000	1,390	1,500	1,500
10-631-0170	Vehicle Maintenance	250	0	250	250
10-631-0200	Prescription Drugs	1,700	3,000	0	0
10-631-0210	Building Rental	44,000	44,000	44,800	44,800
10-631-0260	Advertising	100	0	100	100
10-631-0310	Auto Supplies	1,000	500	1,000	1,000
10-631-0320	Office Supplies	5,000	3,000	5,000	3,500
10-631-0330	Department Materials	9,500	5,000	8,000	6,000
10-631-0331	ADC Program Supplies	5,711	4,000	4,000	4,000
10-631-0333	In home Aide Supplies	750	750	500	500
10-631-0350	Special Needs	0	2,000	0	0
10-631-0353	Senior Activities	15,000	15,000	10,000	10,000
10-631-0354	Supplemental Meals	30,000	30,000	30,000	25,000
10-631-0442	United Way Meals	0	0	0	0
10-631-0450	Contract Services	90,000	107,000	107,000	107,000
10-631-0452	Contract Services Meals	135,000	152,000	152,000	152,000
10-631-0530	Dues & Subscriptions	750	750	569	569
10-631-0540	Insurance and Bonds	25,740	25,740	28,314	28,314
10-631-0740	Capital Outlay Equipment	12,000	12,000	8,000	4,000
10-631-0742	Capital Outlay Computer	1,500	1,500	1,000	0
10-631-0744	Captial Outlay Vehicle	0			
	TOTAL	1,145,425	1,182,435	1,189,718	1,161,626

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	REVENUES				
	Project Income Aging	22,397	18,000	16,497	16,497
	State HCCB Grant - Aging	417,587	446,000	419,943	419,943
	Elderly and Handicap	23,783	24,700	24,700	24,700
	Aging Supplemental Meals	30,000	30,000	30,000	30,000
	Hasten	7,000	7,500	6,500	6,500
	Tour Income Aging	0	2,593	0	0
	United Way Aging	0	3,089	0	0
	Special Assistance Donations	0	4,300	0	0
	Senior Activities	15,000	21,000	10,000	10,000
	Participant Fees ADC and Inhm	10,000	14,000	12,000	12,000
	State Senior Center Appropriations	30,735	0	26,180	26,180
	Adult Daycare Program Reimb.	86,258	86,258	86,257	86,257
	EDS Reimb - Aging	10,000	10,500	12,000	12,000
	Net County Cost - Aging Program	**492,665**	**514,495**	**545,641**	**517,549**

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 650-AIRPORT OPERATIONS					
10-650-0010	Part-time Salaries	7,075	6,600	5,000	5,000
10-650-0020	Regular Salaries	99,248	93,000	109,596	107,492
10-650-0040	Professional Services	5,000	5,000	5,000	5,000
10-650-0050	FICA Tax	9,428	7,620	9,200	8,064
10-650-0060	Hospitalization	19,830	19,830	21,813	21,813
10-650-0070	Retirement	4,900	4,300	5,403	5,299
10-650-0071	401K Contributions	3,986	3,100	4,200	4,200
10-650-0110	Telephone & Postage	2,500	3,200	3,500	3,500
10-650-0130	Utilities	26,320	25,800	23,500	23,500
10-650-0140	Travel & Training	2,500	1,750	2,500	2,500
10-650-0150	Building and Grounds Maint.	60,000	19,000	25,000	25,000
10-650-0160	Equipment Maintenance	5,200	5,500	5,000	5,000
10-650-0170	Vehicle Maintenance	1,000	1,500	1,000	1,000
10-650-0210	Equipment Rental	28,800	27,500	28,500	28,500
10-650-0260	Advertising	3,000	1,500	6,000	6,000
10-650-0310	Vehicles Supplies	1,000	3,800	1,500	1,500
10-650-0320	Office Supplies	1,000	1,400	1,500	1,500
10-650-0330	Departmental Supplies	3,500	4,000	3,000	3,000
10-650-0360	Uniforms	1,000	500	1,000	1,000
10-650-0440	Fuel Purchases	354,000	330,000	377,309	377,309
10-650-0450	Contract Services	3,500	6,000	23,500	23,500
10-650-0530	Dues & Subscriptions	3,000	300	2,000	2,000
10-650-0540	Insurance & Bonds	31,175	31,175	34,293	34,293
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	2,000	2,000
	TOTAL	695,628	621,041	717,980	714,635
	REVENUES				
	Airport Operations, fuel sales	456,250	398,000	507,894	507,894
	Departmental Sales	2,000	2,900	1,600	1,600
	Jumper Fees	0	4,000	19,000	19,000
	Rent Airport - Hangers	203,820	145,000	216,559	212,419
	Net County Cost - Airport	33,558	71,141	(27,073)	(26,278)

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
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	37,350	37,350	34,350	34,350
10-660-0812	Principal - Jail Cops	510,000	510,000	530,000	530,000
10-660-0813	Principal - School Cops	619,839	619,839	652,935	652,935
10-660-0814	Principal - Courtroom Cops	105,000	105,000	110,000	110,000
10-660-0816	Principal - GO 1997	545,000	545,000	545,000	545,000
10-660-0817	Principal - GO 1998	475,000	475,000	475,000	475,000
10-660-0818	Principal - E911 Upgrade	140,000	140,000	272,605	272,605
10-660-0819	Principal - CP&L Building	17,255	17,255	17,943	17,943
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	785,000	785,000	740,000	740,000
10-660-0822	Interest - Jail Cops	154,188	154,188	132,514	132,514
10-660-0823	Interest - School Cops	216,034	216,034	182,939	182,939
10-660-0824	Interest - Courtroom Cops	32,020	32,020	27,558	27,558
10-660-0826	Interest GO Bond 1998	240,350	240,350	218,500	218,500
10-660-0827	Interest 1997 School GO Bond	175,418	175,418	153,618	153,618
10-660-0828	Interest - E911 Upgrade	49,748	49,848	88,240	88,240
10-660-0829	Interest - CPL Building	2,155	2,155	1,465	1,465
10-660-0831	Principal South Central	266,670	266,670	266,670	266,670
10-660-0832	Interest South Central	99,407	99,407	86,581	86,581
10-660-1810	Principal Solid Waste & Human Services	175,000	175,000	175,000	175,000
10-660-1812	Interest Solid Waste & Human Services	47,163	47,163	40,425	40,425

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-660-2810	2007 COPS Interest - school	573,300	573,300	547,500	547,500
10-660-2811	2007 COPS Principal - school	645,000	645,000	645,000	645,000
10-660-0825	2007 COPS Interest - animal control	57,250	57,250	54,650	54,650
10-660-0815	2007 COPS Principal - animal control	65,000	65,000	65,000	65,000
10-660-2812	2007 GO Interest - school	379,875	379,875	371,375	371,375
10-660-2813	2007 GO Principal - school	200,000	200,000	200,000	200,000
	2009 School Bond - Principal	0	0	0	0
	2009 School Bond - Interest	0	0	500,000	500,000
10-660-0830	Fees	17,000	17,000	17,000	17,000
	TOTAL	7,730,022	7,730,122	8,251,868	8,251,868
	Revenues				
	Transfer from Cap. Reserve	2,900,000	2,900,000	2,900,000	2,900,000
	Advancement of Capacity	0	0	0	0
	State Lottery Proceeds	400,000	400,000	900,000	900,000
	School ADM Funds	800,000	800,000	400,000	400,000
	Net County Cost - Debt Service	3,630,022	3,630,122	4,051,868	4,051,868

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	EDUCATION CURRENT & CAPITAL EXPENSE				
10-681-2010	VGCC	300,000	300,000	318,887	291,000
10-681-2020	Capital Outlay VGCC	15,500	15,500	15,500	15,035
10-681-2060	Franklin Co. Schools - Current Exp.	11,641,872	11,641,872	11,641,872	11,525,433
10-681-2074	Franklin Co. Schools - Capital Outlay	1,238,716	1,238,716	1,238,716	1,175,780
10-681-2075	Land purchase Bunn Elementary	0	0	0	0
	TOTAL	13,196,088	13,196,088	13,214,975	13,007,248
	REVENUES				
	School ADM Funds	0	0	0	0
	Net County Cost - Education	13,196,088	13,196,088	13,214,975	13,007,248

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 10-603-SOLID WASTE ENTERPRISE					
10-603-0010	Part-time Salaries	286,840	290,000	287,280	287,280
10-603-0020	Regular Salaries	226,641	226,641	227,240	222,877
10-603-0040	Professional Services	5,000	750	1,000	1,000
10-603-0050	FICA Tax	39,281	39,281	38,369	38,035
10-603-0060	Hospitalization	39,690	39,690	43,659	43,659
10-603-0061	Retiree Insurance	6,576	6,576	7,234	7,234
10-603-0070	Retirement	32,500	22,000	24,710	24,710
10-603-0071	401 K Contributions	9,065	9,200	8,485	8,485
10-603-0110	Telephone & Postage	6,230	5,700	6,230	6,230
10-603-0130	Utilities	18,910	17,019	19,610	19,610
10-603-0140	Travel & Training	8,460	5,000	6,150	6,150
10-603-0150	Conv. Site Maintenance	25,000	20,000	17,600	17,600
10-603-0155	Landfill Repairs	22,500	22,500	16,300	16,300
10-603-0160	Equipment Maintenance	78,000	78,000	88,000	68,000
10-603-0170	Vehicle Maintenance	7,500	5,000	7,660	7,660
10-603-0211	Conv. Site Rental	10,000	7,970	14,000	10,000
10-603-0260	Advertisement	5,000	2,000	1,500	1,500
10-603-0310	Automotive Supplies	64,160	60,000	42,840	42,840
10-603-0320	Office Supplies	2,075	2,075	2,040	2,040
10-603-0330	Departmental Materials	4,300	2,500	2,395	2,395
10-603-0350	Ground Water Monitor	13,000	13,000	13,000	13,000
10-603-0360	Uniforms	8,200	5,500	6,910	6,910
10-603-0440	Software Support\Data Processing	800	800	800	800
10-603-0441	Yard Waste Disposal	40,800	47,000	29,760	29,760
10-603-0450	Contracted Services	22,950	20,655	32,545	32,545
10-603-0451	Tire Disposal	60,800	60,800	60,800	60,800
10-603-0452	Contracted Waste Disposal	1,725,030	1,390,000	1,262,250	1,262,250
10-603-0455	Convenient Site Contract	421,055	470,000	459,000	459,000
10-603-0530	Dues & Subscriptions	730	700	500	500
10-603-0540	Insurance and Bonds	27,405	27,405	30,146	30,146
10-603-0550	White Goods	21,300	21,300	21,300	21,300
10-603-0570	Misc. Expense	18,000	6,000	3,390	3,390
10-603-0580	Program Supplies Keep Amer. Beau.	5,750	5,000	990	990
10-603-0590	Solid Waste Tax	66,370	17,145	2,050	2,050
10-603-0742	Capital Outlay Equipment	24,000	30,000	60,000	60,000

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
10-603-0745	Land Acquistion	0			
	TOTAL	3,353,918	2,977,207	2,845,742	2,817,045
	REVENUES				
	SW Tipping Fees	975,000	760,000	750,000	786,000
	Solid Waste Availability Fee	1,027,395	1,021,000	1,021,000	1,021,000
	Recycling Revenue	90,000	65,000	30,000	30,000
	White Goods Tax	21,300	21,300	21,300	21,300
	Solid Waste Taxes	0	16,000	46,000	46,000
	Fines Solid Waste	500	1,000	1,000	1,000
	Tire Disposal Fees	60,000	66,000	66,000	66,000
	Net County Costs - Solid Waste	1,179,723	1,026,907	910,442	845,745

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
	NON-DEPARTMENTAL REVENUES				
	Interest on Investments	557,550	515,000	350,000	
	Beer and Wine Tax	135,000	215,000	215,000	
	Miscellaneous Revenue	25,000	130,000	35,000	
	Franchise Fees	100,000	145,000	145,000	
	Office Rent	37,500	35,000	15,000	
	Federal ASCS Rent	15,000	15,110	15,000	
	Proceeds from Insurance Claims	34,750	52,209	15,000	
	Local Sales Tax - General	7,118,950	6,845,000	5,172,365	
	Facility Fees	135,000	120,000	120,000	
	ABC Rehab	12,000	14,250	14,500	
	Sales of Surplus Property	0			
	Transfer from Fund 45	0			
	Transfer from fund 48	0			
	Transfer from fund 64	60,000	30,525	55,000	
	Delinquent Taxes 3-10	85,000	72,000	72,000	
	Delinquent Taxes 2	115,000	110,000	115,000	
	Delinquent Taxes 1	675,000	750,000	815,000	
	Current Taxes	30,596,589	30,300,000	30,724,344	
	Tax Discounts	(165,000)	0	(365,000)	
	Tax Refunds	(18,000)	(10,000)	(34,000)	
	Overages Tax Collections	400	1,380	1,000	
	Tax Penalty & Interest	310,000	275,000	300,000	
	Late Listing	0			
	Privilege Taxes	1,500	1,250	1,500	
	Vehicle Tax Rental	2,300	1,500	1,500	
	Tax Service Louisburg	31,500	37,500	37,500	
	Tax Interest passed to State	(25,000)	(36,000)	(36,000)	
	Fund Balance Appropriated	3,208,464	2,250,535	2,221,121	
Total Revenues not identified to a specific department		**43,048,503**	**41,870,259**	**40,005,830**	**0**

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Fire Department Budget Requests
Fiscal Year 2009-2010

NAME OF DEPT.	Approved 08-09 Budget	Requested 09-10	Proposed 09-10 Budget	Amount of Increase	Current Tax Rate In Cents	Proposed Tax Rate In Cents	Increase (Decrease) In Cents
CENTRAL FIRE	$168,080	169,416	169,416	$1,336	6.50	6.50	0.00
HOPKINS	$9,110	10,100	10,100	$990	2.40	2.40	0.00
MITCHINERS	$115,200	119,800	119,800	$4,600	5.25	5.25	0.00
FRANKLINTON	$205,423	209,254	209,254	$3,831	6.00	6.00	0.00
YOUNGSVILLE	$828,068	848,068	848,068	$20,000	6.20	6.20	0.00
PILOT	$153,483	166,103	166,103	$12,620	7.00	7.00	0.00
BUNN	$350,000	318,750	318,750	($31,250)	4.25	4.25	0.00
JUSTICE	$88,500	88,500	88,500	$0	5.50	5.50	0.00
WHITE LEVEL	$70,000	70,000	70,000	$0	6.00	6.00	0.00
CENTERVILLE	$56,000	59,000	59,000	$3,000	5.75	5.75	0.00
GOLD SAND	$50,000	53,500	53,500	$3,500	6.50	6.50	0.00
EPSOM	$85,000	85,000	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	$5,600	$5,600	($400)	2.25	2.25	0.00
TOTAL	**$2,187,064**	**$2,205,291**	**$2,205,291**				

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County of Franklin

Proposed Budget Year 2008-200

General Fund Expenditures

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT 20-506 - Insurance Fund					
20-506-0060	Health Insurance Payments	4,786,374	5,000,000	5,093,384	5,093,384
20-506-0540	Property and Liability	375,000	375,000	380,000	380,000
20-506-0550	Workers Compensation	500,000	200,000	500,000	500,000
20-506-0560	Unemployment Expense	80,000	41,519	100,000	100,000
	TOTAL	5,741,374	5,616,519	6,073,384	6,073,384
	REVENUES				
	Refund from previous carrier	0	0	0	0
	Employee Contributions	800,000	1,000,000	800,000	1,200,000
	General Fund Contribution	4,517,542	4,517,542	4,150,813	4,703,384
	Water and Sewer Contribution	153,750	138,238	153,750	170,000
	Fund Balance	270,082	0	270,082	0
	TOTAL	5,741,374	5,655,780	5,374,645	6,073,384

County of Franklin

Proposed Budget Year 2008-2009

General Fund Expenditures

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 41-510 - FEDERAL DEA SPECIAL REVENUE					
41-510-0355	Equipment - Federal Funds	50,000	105,000	10,000	10,000
41-510-1355	Equipment - State Funds	15,000	35,000	15,000	15,000
	TOTAL	65,000	140,000	25,000	25,000
	REVENUES				
	State Funds	15,000	35,000	15,000	15,000
	Federal Funds	50,000	105,000	10,000	10,000
	TOTAL	65,000	140,000	25,000	25,000
	NET County Cost	0	0	0	0

County of Franklin
Proposed Budget Year 2008-200
General Fund Expenditures

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 44-511-E-911					
44-511-0110	Phone Charges	5,120	1,000	5,120	5,120
44-511-0140	EMD Training	6,000	3,000	8,000	8,000
44-511-0160	Equipment Maintenance	32,915	16,878	42,902	42,902
44-511-0210	Equipment Rental	154,980	0	0	0
44-511-0570	Anni Charges	74,400	72,000	74,400	74,400
44-511-0740	Capital Outlay Equipment	2,895	46,250	2,895	2,895
44-511-0760	Capital Outlay Other	433,000	13,000	630,150	630,150
44-511-0990	Wireless Communications	16,560	235,218	16,560	16,560
	Principal Pmt		0		
	Interest Pmt		0		
	TOTAL	725,870	387,346	780,027	780,027
	REVENUES				
	E-911 Fees	325,870	280,000	380,027	380,027
	Interest Income	0	1,500	0	0
	E-911 Wireless Fees	0	85,000	0	0
	Loan Proceeds	0	0	0	0
	Fund Balance Appropriation	400,000	20,846	400,000	400,000
	Net County Cost	0	0	0	0

County of Franklin
Proposed Budget Year 2008-200
General Fund Expenditures

Department	Description	Approved FY 2009	Estimated FY08-09	Requested FY09-10	Managers Recommendation FY09-10
DEPARTMENT: 70 Capital Reserve Fund-Schools					
70-682-0990	To General Fund for Debt Service	2,900,000	2,900,000	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	2,900,000	2,900,000	2,900,000	2,900,000
	REVENUES				
	Article 40 Sales Tax	1,000,000	900,000	800,000	800,000
	Article 42 Sales Tax	1,900,000	1,800,000	1,700,000	1,700,000
	Article 41 Sales tax				
	Fund Balance Appropriation	0	0	400,000	400,000
	TOTAL	2,900,000	2,700,000	2,500,000	2,500,000
	NET	0	200,000	0	0

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DEPARTMENT: 45-510-PUBLIC UTILITIES		Water	Estimated	Requested	Manager Water	Sewer	Estimated	Request	Manager-Sewer
		FY08-09	FY08-09	FY08-09	FY08-09	FY08-09	FY08-09	FY08-09	FY08-09
45-510-0010	Part-time Salaries	15,595	0	0	0	15,595	0	-	
45-510-0020	Regular Salaries	379,940	401,500	356,135	320,972	267,490	189,900	275,500	275,500
45-510-0040	Professional Services	33,000	25,000	20,000	20,000	21,700	18,840	18,500	18,500
45-510-0050	FICA Taxes	30,260	30,715	27,245	24,555	21,665	16,450	21,080	21,080
45-510-0060	Hospitalization	75,000	75,000	68,165	68,165	44,070	44,070	44,885	44,885
45-510-0070	Retirement	17,925	20,075	17,810	15,825	13,160	9,500	13,780	13,780
45-510-0071	401 K Contributions	14,575	16,060	14,245	12,840	10,700	7,600	11,020	11,020
45-510-0110	Telephone & Postage	19,200	15,000	17,200	15,500	6,600	4,310	6,000	6,000
45-510-0130	Utilities	16,050	15,900	14,500	14,500	172,040	146,343	150,000	150,000
45-510-0140	Travel & Training	5,000	5,000	4,000	3,750	3,500	1,500	2,500	1,500
45-510-0160	Building Maintenance	4,000	2,000	2,500	2,500	2,400	2,000	2,000	2,000
45-510-0160	Equipment Maintenance	14,200	10,000	11,500	11,500	44,000	44,000	40,000	40,000
45-511-0161	Lab Maintenance	0	0	0	0	15,000	16,000	13,500	13,500
45-510-0162	Line Maintenance	24,000	24,000	20,500	20,500	0	0	0	0
45-510-0170	Automotive Repairs	12,500	10,000	10,700	10,000	2,000	1,500	1,800	1,800
45-510-0210	Rental	21,200	19,000	20,200	20,200	8,400	7,500	8,000	8,000
45-510-0260	Advertisement	2,000	1,700	1,500	1,500	2,000	1,000	2,000	2,000
45-510-0310	Automotive Supplies	24,000	29,000	28,000	29,000	8,500	10,170	9,000	9,000
45-510-0320	Office Supplies	8,000	7,500	7,000	7,000	3,500	3,500	3,500	3,500
45-510-0330	Department Materials	45,000	35,000	40,500	37,500	21,500	15,000	18,500	18,500
45-510-0335	Water Line Supplies	7,500	7,500	6,700	6,700	2,500	2,000	2,000	2,000
45-510-0360	Uniforms	8,000	10,750	10,000	8,000	4,000	3,500	4,000	3,500
45-510-0440	Water Purchases	3,000,000	2,930,000	3,242,800	3,242,800	0	0	0	0
45-510-0450	Contract Services	87,800	80,000	79,000	79,000	124,500	110,000	120,000	110,000
45-510-0459	Reimb. Water Lines	18,500	33,440	40,000	35,000	0	0	0	0
45-510-0530	Dues & Subscriptions	12,350	6,500	11,700	7,000	13,050	13,000	13,000	13,000
45-510-0540	Insurance & Bonds	15,660	15,660	16,000	17,000	15,660	15,660	15,600	16,500
45-510-0550	Unemployment Expense	1,000	1,000	1,000	5,000	1,100	1,100	1,100	1,100
45-511-0590	Transfer to General Fund	0	0	0	0	0	0	0	0
45-510-0730	Construction	10,000	10,000	0	0	45,000	45,000	10,000	10,000
45-510-0740	Capital Outlay Equipment	11,500	10,930	0	0	36,000	36,000	0	0
45-510-0742	Capital Outlay Equipment	6,200	6,200	0	0	0	0	0	0
45-510-0745	C.O. Equip. - Over $5,000	0	0	0	0	0	0	0	0
	Total Operation Cost	3,939,955	3,854,430	4,088,900	4,036,307	925,630	765,443	807,265	796,665

	LIC UTILITIES								
45-510-0560	Interest Expense Treatment Plant					25,900	33,257	17,800	17,800
45-510-0561	Interest Expense Water Lines 99 COP	346,120	357,260	334,220	334,220				
45-510-0562	Interest Expense State Revolving	32,760	27,300	32,760	32,760				
45-510-0563	Interest - Federal Revolving Loan	23,400	38,220	23,400	23,400				
45-510-0564	Interest 02 project Sewer Expansion					172,550	188,950	157,532	157,532
	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					190,000	180,000	195,000	195,000
45-510-0581	Principal - 99 COP	280,000	270,000	295,000	295,000				
45-510-0582	Principal - State Revolving Loan	105,000	75,000	105,000	105,000				
45-510-0583	Principal - Federal Revolving Loan	75,000	105,000	75,000	75,000				
45-510-0584	Principal 02 project Sewer Expansion	0	0	0	0	401,100	384,675	416,090	416,090
45-510-0585	New debt - COPS 2007 - Principal	0	0	0	0	160,000		134,550	134,550
45-510-0586	New debt - COPS 2007 - Interest	0	0	0	0	152,650	87,500	160,000	160,000
	New Debt-2008 - Principal - 6 months		0			228,645		197,401	197,401
	New Debt-2008 - Interest - 6 months		0			132,760		63,900	63,900
45-510-0740	Total Debt Service Water and Sewer	864,780	875,280	867,880	867,880	1,471,105	881,882	1,349,773	1,349,773
45-510-0970	Grand Total - Public Utilities	4,804,735	4,729,710	4,956,780	4,904,187	2,396,735	1,647,325	2,157,038	2,146,438
	REVENUES								
	Capacity Replacement Fees	352,500	133,105	135,000	135,000	117,500	44,370	45,000	45,000
	Multiuser Fee	147,762	158,940	180,000	180,000				
	Tap Fees	23,250	13,140	18,500	18,500	7,750	1,460	1,900	1,900
	Turn On Fees	32,250	23,480	25,000	25,000	10,750	7,825	8,000	8,000
	Late Fees	27,000	37,950	30,000	30,000	9,000	4,200	5,000	5,000
	Water Line Reimbursement	5,000	1,000	1,000	1,000	0	0	0	0
	Reconnect Fees	16,200	14,310	15,000	15,000	1,800	1,590	2,000	2,000
	Metering Fees	6,840	2,470	2,500	2,500	760	275	300	300
	Refunds	(3,000)	(3,000)	(3,000)	(3,000)	(1,000)	(1,000)	(1,000)	(1,000)
	Miscellaneous Revenues	825	0	100	100	275	0	100	100
	Transfer from General fund	0	0	0	0	0	0	0	0
	Fines and Penalties	1,125	2,500	2,000	2,000	375	100	200	200
	Surcharge Fees	0	0	0	0	3,000	1,200	1,500	1,500
	Acreage fees	27,000	30,000	2,500	2,500	3,000	3,000	7,500	7,500
	Water Sales	4,272,350	4,145,000	4,455,750	4,300,000	0	0	0	0
	Sewer sales	0				1,141,221	1,272,000	1,493,040	1,400,000
	Construction Fees	0				0	0	0	0
	Fund Balance Appropriated	(104,367)	170,815	92,430	195,587	1,102,304	312,305	593,498	675,938
	TOTAL REVENUES	4,804,735	4,729,710	4,956,780	4,904,187	2,396,735	1,647,325	2,157,038	2,146,438

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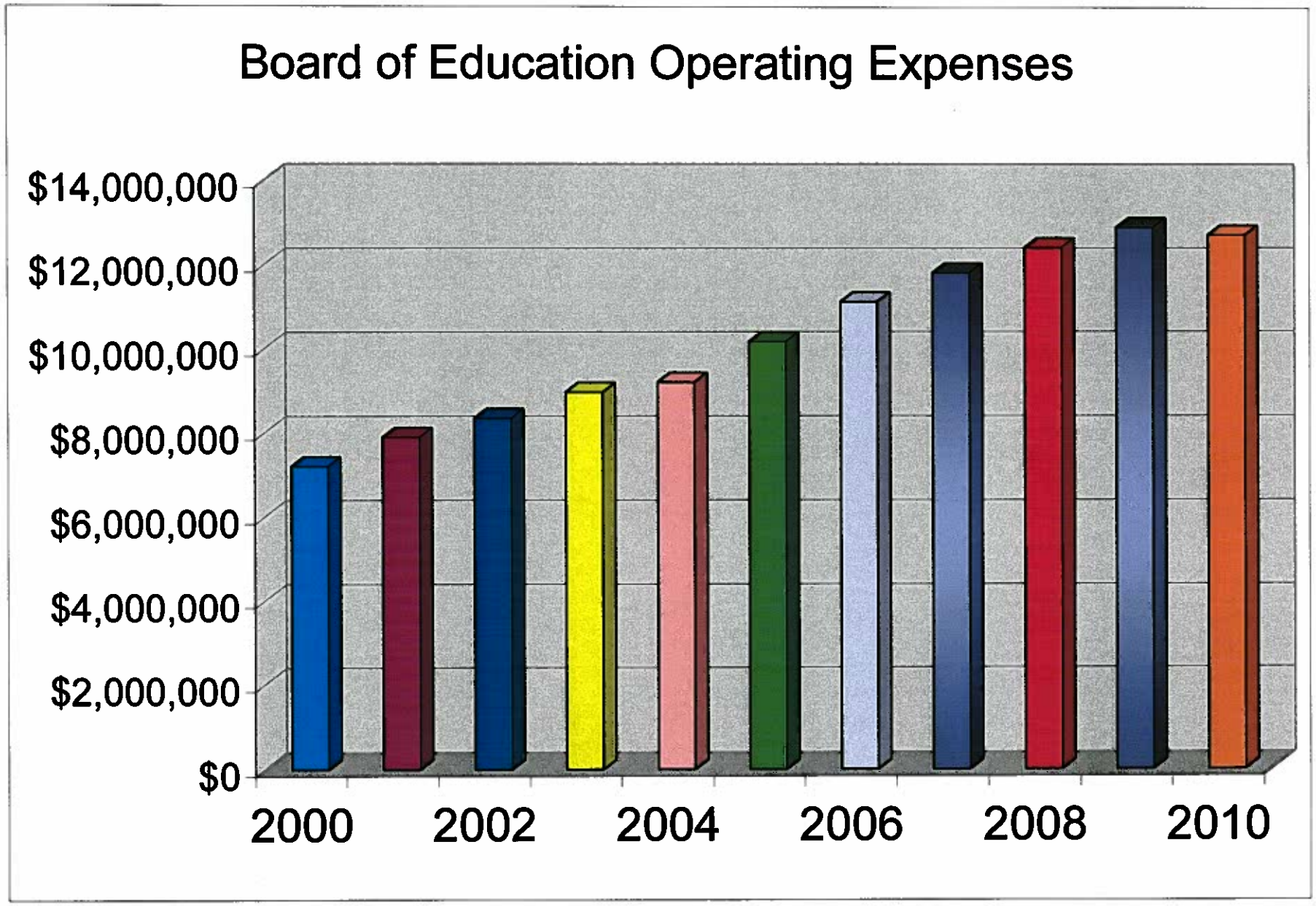
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$12,000,000
$10,000,000
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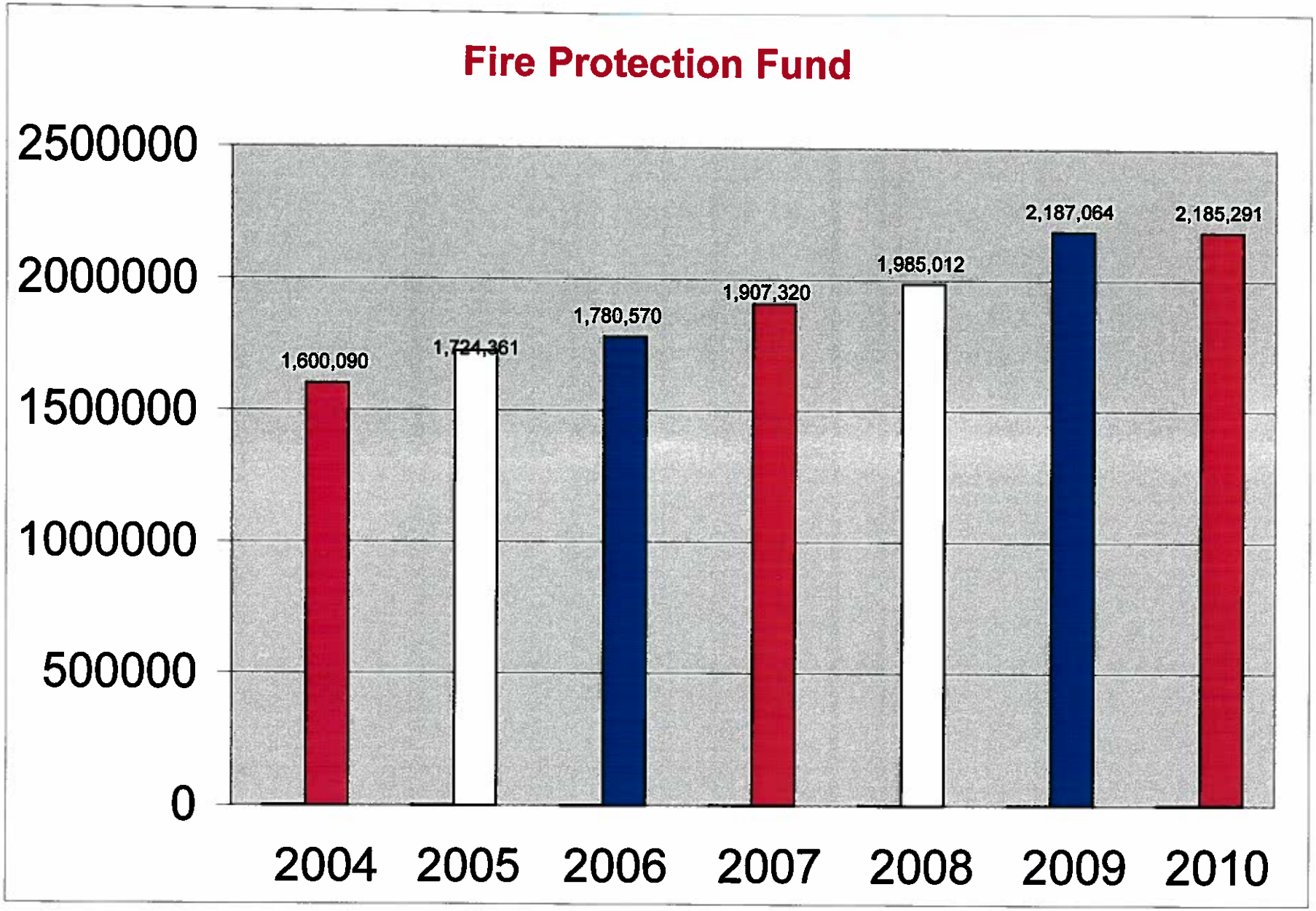
$6,000,000
$4,000,000
$2,000,000
$0
2000
2002
2004
2006
2008
2010


Fire Protection Fund
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1500000
1000000
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1,724,361
1,780,570
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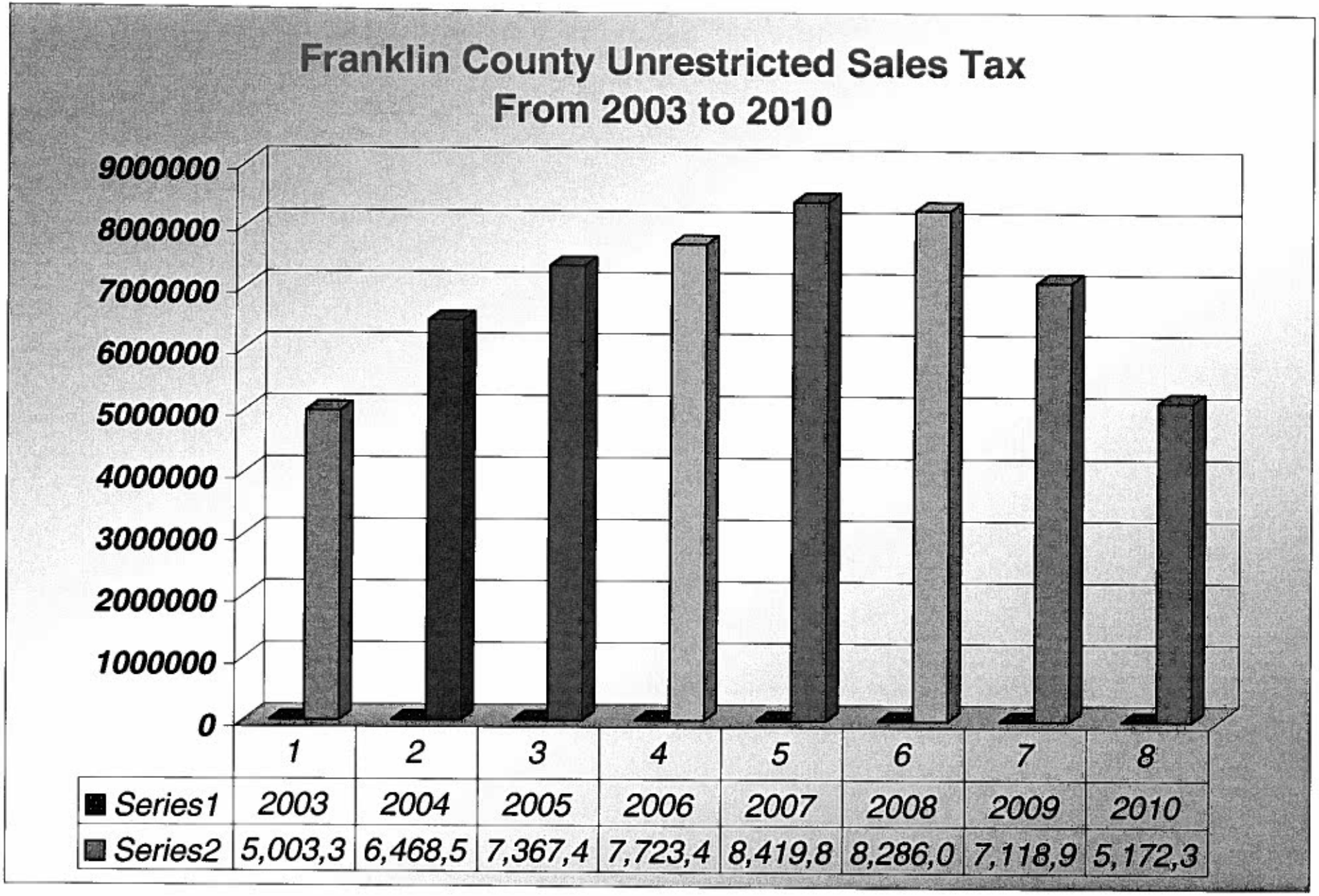
2,185,291
2004
2005
2006
2007
2008
2009
2010



	1	2	3	4	5	6	7	8
Series1	2003	2004	2005	2006	2007	2008	2009	2010
Series2	5,003,3	6,468,5	7,367,4	7,723,4	8,419,8	8,286,0	7,118,9	5,172,3

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

GENERAL FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
10-410	GOVERNING BODY	284,521.00	221,862.62	221,862.62	0.00	62,658.38	77.98
10-420	MANAGER	325,129.00	221,898.72	221,898.72	3,359.99	99,870.29	69.28
10-430	BOARD OF ELECTIONS	347,752.00	254,948.61	254,948.61	12,901.93	79,901.46	77.02
10-440	FINANCE	362,690.00	272,644.96	272,644.96	806.88	89,238.16	75.40
10-460	TAX ASSESSOR	769,382.00	565,622.64	565,622.64	3,116.12	200,643.24	73.92
10-465	TAX COLLECTOR	572,163.00	241,106.20	241,106.20	3,846.42	327,210.38	42.81
10-480	REGISTER OF DEEDS	356,232.00	302,058.01	302,058.01	9,755.20	44,418.79	87.53
10-490	PLANNING	629,278.00	356,640.60	356,640.60	5,357.08	267,280.32	57.53
10-491	INSPECTIONS DEPARTMEI	531,360.00	408,579.48	408,579.48	576.79	122,203.73	77.00
10-492	GIS MAPPER SERVICES	203,836.00	153,717.55	153,717.55	2,025.24	48,093.21	76.41
10-493	RECREATION	457,451.00	332,588.95	332,588.95	1,310.84	123,551.21	72.99
10-495	ECONOMIC DEVELOPMEN	533,533.00	289,539.26	289,539.26	6,883.64	237,110.10	55.56
10-500	PUBLIC BUILDINGS	838,532.00	655,237.86	655,237.86	24,722.04	158,572.10	81.09
10-506	CENTRAL SERVICES	1,080,298.00	925,296.25	925,296.25	5,000.00	150,001.75	86.11
10-510	SHERIFF	5,360,174.00	4,030,594.13	4,030,594.13	403,311.71	926,268.16	82.72
10-511	COMMUNICATIONS CENTI	997,069.00	665,367.53	665,367.53	10,178.00	321,523.47	67.75
10-512	JAIL	2,751,545.00	2,133,199.26	2,133,199.26	27,833.71	590,512.03	78.54
10-513	JAIL MEAL PREPARATION	670,110.00	363,850.54	363,850.54	1,332.95	304,926.51	54.50
10-515	CLERK OF COURT	82,600.00	55,466.66	55,466.66	0.00	27,133.34	67.15
10-530	FIRE PROTECTION	137,130.00	101,378.87	101,378.87	0.00	35,751.13	73.93
10-531	RESCUE & AMBULANCE SI	3,615,009.00	2,759,104.54	2,759,104.54	19,435.01	836,469.45	76.86
10-532	EMERGENCY MANAGEME	301,576.00	222,844.18	222,844.18	12,642.24	66,089.58	78.09
10-533	RESCUE SQUAD CONTRIBI	722,150.00	710,273.44	710,273.44	0.00	11,876.56	98.36
10-580	CBA RESTITUTION PROGR	180,247.00	104,769.92	104,769.92	1,678.86	73,798.22	59.06
10-590	HEALTH	782,760.00	646,476.72	646,476.72	1,178.60	135,104.68	82.74
10-591	ANIMAL CONTROL	367,133.00	277,095.80	277,095.80	1,500.00	88,537.20	75.88
10-592	CLINICAL HEALTH BUDGI	2,677,326.00	1,998,497.40	1,998,497.40	3,150.00	675,678.60	74.76
10-593	DENTAL HEALTH	530,617.00	387,190.63	387,190.63	1,100.00	142,326.37	73.18
10-596	HOME HEALTH AGENCY	1,364,448.00	830,254.13	830,254.13	21,890.51	512,303.36	62.45
10-598	CAPITAL IMPROVEMENTS	162,500.00	81,764.59	81,764.59	4,414.00	76,321.41	53.03
10-603	SOLID WASTE	3,353,918.00	2,149,202.30	2,149,202.30	55,472.46	1,149,243.24	65.73
10-604	INFORMATION TECH SER'	180,848.00	123,889.84	123,889.84	2,187.65	54,770.51	69.71
10-605	COOPERATIVE EXTENSIOI	362,826.00	225,285.83	225,285.83	13,970.46	123,569.71	65.94
10-606	SOIL AND WATER CONSEF	245,448.00	193,850.18	193,850.18	0.00	51,597.82	78.98
10-607	VETERAN SERVICES	106,105.00	82,080.81	82,080.81	658.80	23,365.39	77.98
10-608	LEGAL AND PROFESSIONA	88,700.00	27,492.43	27,492.43	0.00	61,207.57	30.99
10-610	SOCIAL SERVICES	5,224,355.00	3,969,476.10	3,969,476.10	3,262.50	1,251,616.40	76.04
10-612	SOCIAL SERVICE PROGRA	6,729,229.00	4,737,800.32	4,737,800.32	28,171.01	1,963,257.67	70.82
10-630	LIBRARY	893,096.00	713,293.11	713,293.11	28,117.53	151,685.36	83.02
10-631	AGING	1,145,425.00	909,531.50	909,531.50	16,481.20	219,412.30	80.84
10-650	AIRPORT OPERATIONS	695,628.00	547,481.04	547,481.04	10,775.83	137,371.13	80.25
10-660	DEBT SERVICE	7,730,022.00	6,521,421.78	6,521,421.78	0.00	1,208,600.22	84.36
10-681	EDUCATION	13,196,088.00	10,996,738.00	10,996,738.00	0.00	2,199,350.00	83.33
Total Exp. GENERAL FUND		67,946,239.00	51,767,413.29	51,767,413.29	748,405.20	15,430,420.51	77.29

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

INSURANCE FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
20-506	INSURANCE PMTS	5,741,374.00	4,362,065.52	4,362,065.52	0.00	1,379,308.48	75.98
Total Exp.	INSURANCE FUND	5,741,374.00	4,362,065.52	4,362,065.52	0.00	1,379,308.48	75.98

Franklin County

Expenditure Summary :Fiscal Year 2008-2009

for Period Ending 4/30/2009

FEDERAL-DEA SPECIAL REVENUE FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
41-510	SPECIAL REVENUE-DEA FI	65,000.00	23,591.86	23,591.86	0.00	41,408.14	36.30
Total Exp.	FEDERAL-DEA SPECIAL REVI	65,000.00	23,591.86	23,591.86	0.00	41,408.14	36.30

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

SPECIAL REVENUE FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
42-530	**SPECIAL REVENUE FIRE D**	2,187,064.00	2,070,352.88	2,070,352.88	0.00	116,711.12	94.66
Total Exp.	SPECIAL REVENUE FUND	2,187,064.00	2,070,352.88	2,070,352.88	0.00	116,711.12	94.66

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

COUNTY BUILDING PROJECTS

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
43-535	HUMAN SERVICES PROJEC	5,050,000.00	(427,336.72)	467,155.39	675.00	4,582,169.61	9.26
Total Exp.	COUNTY BUILDING PROJECT	5,050,000.00	(427,336.72)	467,155.39	675.00	4,582,169.61	9.26

Franklin County

Expenditure Summary :Fiscal Year 2008-2009

for Period Ending 4/30/2009

911 SPECIAL REVENUE FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
44-511	SPECIAL REVENUE-E911 F	725,870.00	103,016.22	103,016.22	1,750.00	621,103.78	14.43
Total Exp.	E911 SPECIAL REVENUE FUN	725,870.00	103,016.22	103,016.22	1,750.00	621,103.78	14.43

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

WATER AND SEWER

Dept #	Department		Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
	45-510	WATER AND SEWER	2,396,735.00	1,532,764.78	1,532,764.78	12,583.00	851,387.22	64.48
	45-511	WATER DEPARTMENT	4,804,735.00	3,308,764.29	3,308,764.29	14,179.18	1,481,791.53	69.16
Total Exp.	WATER AND SEWER		7,201,470.00	4,841,529.07	4,841,529.07	26,762.18	2,333,178.75	67.60

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

SCHOOL BUILDING PROJECTS

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
46-681	**SCHOOL BOND CONSTRUC**	97,262,763.00	(14,348,041.34)	4,646,766.96	0.00	92,615,996.04	4.78
Total Exp.	SCHOOL BUILDING PROJECT	97,262,763.00	(14,348,041.34)	4,646,766.96	0.00	92,615,996.04	4.78

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

EVALUATION PROJECT

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
47-500	**REVALUATION PROJECT**	708,000.00	80,755.00	232,595.00	0.00	475,405.00	32.85
Total Exp.	REVALUATION PROJECT	708,000.00	80,755.00	232,595.00	0.00	475,405.00	32.85

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

WATER AND SEWER CAPITAL PROJECTS

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
48-510	Not Known-WATER AND SE	2,000.00	(675.60)	43.49	0.00	1,956.51	2.17
48-512	WATER AND SEWER CAPIT	7,615,029.00	1,587,296.14	1,587,296.14	0.00	6,027,732.86	20.84
Total Exp.	WATER AND SEWER CAPITAL	7,617,029.00	1,586,620.54	1,587,339.63	0.00	6,029,689.37	20.84

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

COMMUNITY DEVELOPMENT FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
60-800	SCATTERED SITE HOUSIN	750,000.00	364,693.91	393,143.16	0.00	356,856.84	52.42
60-801	Not Known-COMMUNITY DI	450,000.00	34,122.36	38,122.36	0.00	411,877.64	8.47
Total Exp.	COMMUNITY DEVELOPMEN	1,200,000.00	398,816.27	431,265.52	0.00	768,734.48	35.94

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

AIRPORT FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
62-650	**AIRPORT FUND**	378,041.00	(158.40)	12,782.27	600.00	364,658.73	3.54
Total Exp.	AIRPORT FUND	378,041.00	(158.40)	12,782.27	600.00	364,658.73	3.54

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

COPS CONST PROJECT

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
64-505	COURTHOUSE RENOVATI(	100,000.00	30,525.67	30,525.67	0.00	69,474.33	30.53
Total Exp.	COPS CONST PROJECT	100,000.00	30,525.67	30,525.67	0.00	69,474.33	30.53

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

CAPITAL RESERVE FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
70-682	**CAPITAL RESERVE FUND**	2,900,000.00	2,900,000.00	2,900,000.00	0.00	0.00	100.00
Total Exp.	CAPITAL RESERVE FUND	2,900,000.00	2,900,000.00	2,900,000.00	0.00	0.00	100.00

Franklin County
Expenditure Summary :Fiscal Year 2008-2009
for Period Ending 4/30/2009

PUBLIC SCHOOL BLDG CONSTRUCTION FUND

Dept #	Department	Approp Amount	Activity this Period	Expenditure Year to Date	Encumbrance Year to Date	Unencumbered Balance	% Exp. & Enc.
91-681	PUB SCH BLDG CONSTRUC	0.00	(23,206,080.00)	1,200,000.00	0.00	(1,200,000.00)	0.00
Total Exp.	PUBLIC SCHOOL BLDG CONS	0.00	(23,206,080.00)	1,200,000.00	0.00	(1,200,000.00)	0.00
Grand Total		199,082,850.00	30,183,069.86	74,676,399.28	778,192.38	123,628,258.34	37.90

Franklin County

Summary Revenue :Fiscal Year 2008-2009

for Period Ending 4/30/2009

Fund #	Fund	Estimated Revenue	Activity this Period	Revenue Year to Date	Uncollected Year to Date	% Coll
Fund-10	GENERAL FUND	67,946,239.00	55,951,380.45	55,951,380.45	11,994,858.55	82.35
Fund-20	INSURANCE FUND	5,741,374.00	4,872,675.58	4,872,675.58	868,698.42	84.87
Fund-41	FEDERAL-DEA SPECIAL REVENUE FUN	65,000.00	4,464.78	4,464.78	60,535.22	6.87
Fund-42	SPECIAL REVENUE FUND	2,187,064.00	2,004,358.29	2,004,358.29	182,705.71	91.65
Fund-43	COUNTY BUILDING PROJECTS	5,050,000.00	2,926,856.72	2,984,847.08	2,065,152.92	59.11
Fund-44	E911 SPECIAL REVENUE FUND	725,870.00	450,882.13	450,882.13	274,987.87	62.12
Fund-45	WATER AND SEWER	7,201,470.00	4,895,596.08	4,895,596.08	2,305,873.92	67.98
Fund-46	SCHOOL BUILDING PROJECTS	97,262,763.00	(9,136,316.87)	12,536.47	97,250,226.53	0.01
Fund-47	REVALUATION PROJECT	708,000.00	12,072.28	155,000.00	553,000.00	21.89
Fund-48	WATER AND SEWER CAPITAL PROJEC	7,617,029.00	1,964,526.22	2,236,599.58	5,380,429.42	29.36
Fund-60	COMMUNITY DEVELOPMENT FUND	1,200,000.00	301,305.11	370,505.09	829,494.91	30.88
Fund-62	AIRPORT FUND	378,041.00	(104,676.57)	9,479.39	368,561.61	2.51
Fund-64	COPS CONST PROJECT	100,000.00	14,262.51	14,262.51	85,737.49	14.26
Fund-70	CAPITAL RESERVE FUND	2,900,000.00	1,805,231.71	1,805,231.71	1,094,768.29	62.25
Fund-91	PUBLIC SCHOOL BLDG CONSTRUCTIO	0.00	(23,206,080.00)	1,200,000.00	(1,200,000.00)	0.00
GRAND TOTAL		199,082,850.00	42,756,538.42	76,967,819.14	122,115,030.86	38.66

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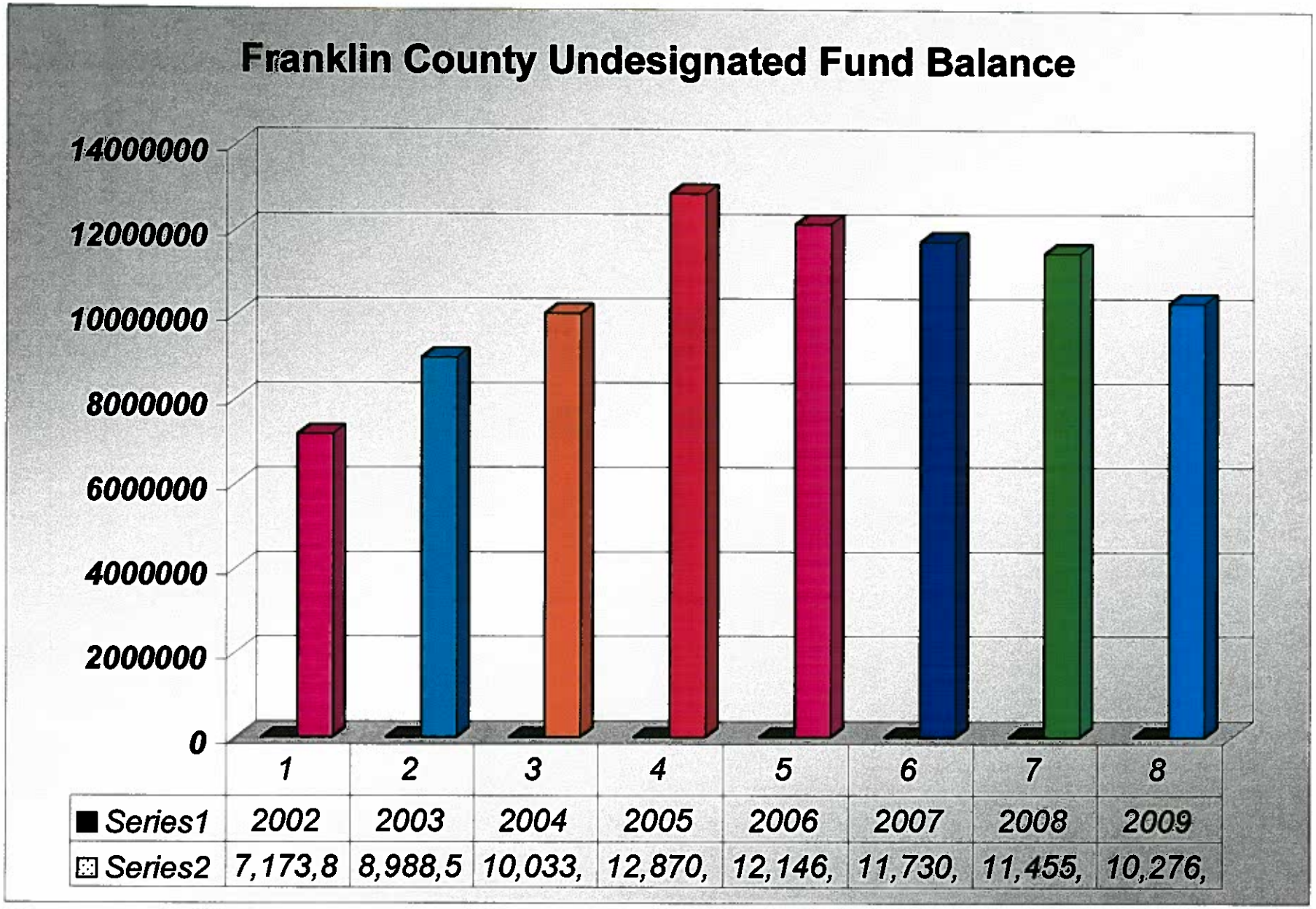
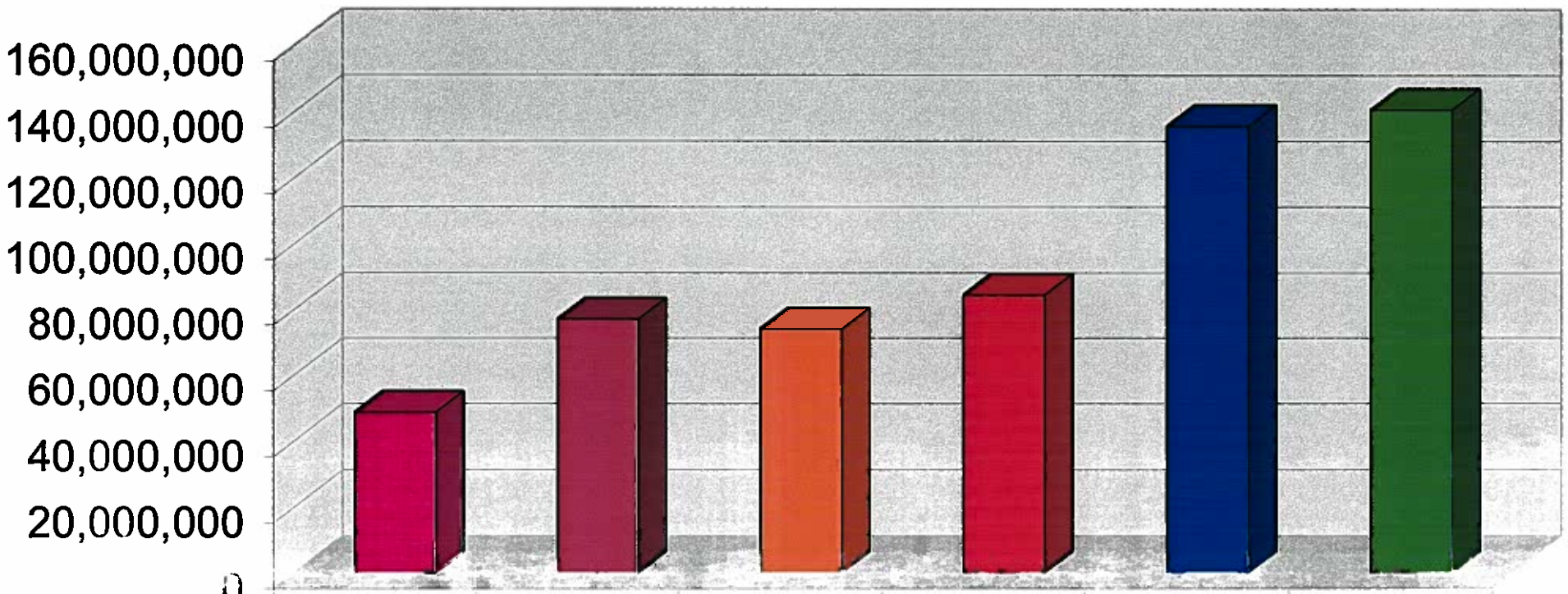

Franklin County Undesignated Fund Balance
14000000
12000000
10000000
8000000
6000000
4000000
2000000
0
1
2
3
4
5
6
7
8
Series1
2002
2003
2004
2005
2006
2007
2008
2009
Series2
7,173,8
8,988,5
10,033,
12,870,
12,146,
11,730,
11,455,
10,276,

Franklin County Debt
F.Y.E. 2009



	2004	2005	2006	2007	2008	2009
Debt	48,565,160	77,040,000	$74,088,228	$84,446,815	$135,761,971	$140,761,970

NORTH CAROLINA
ASSOCIATION OF COUNTY COMMISSIONERS

Memorandum

To: County Managers, Asst. Managers, Finance Officers and Budget Directors

From: Rebecca Troutman, NCACC Intergovernmental Relations Director

Date: March 31, 2009

Subject: Annual Revenue Projections for State-Collected, County-Authorized Revenues

Introduction

Every year at this time, we develop forecasts of major county revenues and assemble other information to help county officials put together their proposed budgets for the upcoming fiscal year.

Please find here a spreadsheet of all local state-shared revenues from 2007-08. We have also linked all other accompanying materials within this main document for your easy retrieval. If the link cannot be accessed, please see our website, http://www.ncacc.org/links-budget.html.

State and National Economic Outlook

The global economic crisis and financial upheaval have devastated the state's economy, and with that, the state's revenue collections. Not surprisingly, the economy-based revenue sources such as personal income tax withholdings and sales taxes are being hit hardest. The state's January unemployment rate jumped from 5.0 percent a year ago to 9.7 percent, with 197,000 fewer jobs; February's rate jumped another percentage point to 10.7 percent, the 4th highest nationally. Even as dire as these rates are, they mask what's happening in individual counties. In January, the most recent data available, 66 counties had unemployment rates exceeding the statewide average, with Dare County being the highest at 17.8 percent unadjusted.

Based on the most recent analysis by the General Assembly's Fiscal Research Division, through February, state revenue collections are 9.2 percent below forecast, or off by $1.2 billion. February sales collections versus forecast plummeted 12 percent, with expectations of a fiscal year-end decline of roughly 5.5 percent as compared with last year's baseline sales tax collections. To put that in perspective, the largest quarterly decline year over year during the 2001 recession was 3.6 percent. We anticipate similar declines in the local sales tax portion for 2008-09.

By fiscal year end, the state's revenues are expected to be 10.7 percent lower than budgeted, or a $2.3 billion gap in a $21.4 billion budget.

Little relief is in sight. State economists project recession-like conditions throughout 2009, with only sluggish economic recovery expected in early 2010. One bright spot is two months of increased national consumer spending.

The State Budget

2008-09

Beginning late in the first quarter in fiscal year 2008-09, state agencies were directed to rein in spending, with reductions ranging from 2 percent in September to 9 percent in February, as the state's budget crisis worsened. Each state agency was given a separate spending reduction target, and the agency developed its own recommendations for meeting its target under the general guidance to protect direct services. Generally, the targets were lower for critical state programs – public school spending was only reduced by 2 percent, largely managed with DPI reductions and expected reversions – LEAs were subject to a reduction of $39.25 per student.

County program impacts largely tracked those of other non-state entities and were generally cut the same amount as the sponsoring state agency's reduction target.

Then the bottom fell out in late February. Concerned with state cash flow issues, Governor Perdue ordered that the February distribution of lottery funds and the corporate tax set aside (ADM fund) for school construction be withheld from the Public School Building Capital Fund, taking $43 million. Furthermore, the governor's directive held back an additional $57 million of the ADM Fund balance, pending cash flow needs, for a total reduction of school construction funds of $100 million. A temporary freeze on PSBC Fund disbursements was implemented, although the February disbursements were released several days later.

Other state reserve funds were impacted as well – the Clean Water Management Trust Fund lost $100 million, the Education Lottery Reserve's $50 million was transferred, and $50 million from the Public School Textbook Fund was taken. In mid-March, the governor also seized the state's rainy day fund of roughly $800 million as a precaution to further cash flow needs.

To ensure adequate school construction funds would be available through the fiscal year end, the Association worked with the Office of State Budget and Management to survey counties on their planned and budgeted uses of the lottery and ADM Fund monies. Given the survey results and to mitigate school construction fund losses, Governor Perdue did not transfer the $57 million in ADM Fund balances and plans to limit school construction lottery fund losses to the February distribution of $37 million. All told, Governor Perdue has agreed to reduce the state's withholding of school construction dollars by as much as $50 million, and she has agreed not to take any money that has already been allocated to counties.

2009-10

Governor Perdue released her 2009-11 biennial budget request March 17, and the General Assembly's joint appropriation subcommittees have already begun their review. All told, the $21 billion general fund budget decreases state spending, in anticipation of a $6.4 billion cumulative budget gap throughout the biennium. Governor Perdue proposes budget cuts of $1.3 billion in each year of the biennium, and targets $2.9 million in federal recovery monies to plug the budget hole. A proposed $1 per pack increase in cigarettes and a 5 percent surcharge on alcohol sales (ABC, beer and wine), effective September 1, 2009, add $508 million in new revenues. Virtually no growth in existing revenues is anticipated in 2009-10, including a forecast for flat sales tax collections.

Most importantly for counties, the governor's budget does not redirect either the school construction lottery proceeds or the corporate income tax set aside (ADM funds), both of which are credited quarterly to the Public School Building Capital Fund. Despite considerable cuts in state spending, including 20 programs recommended for elimination or reduction, the budget did not contain major cuts to county governments and county programs. Generally, any state aid to non-state entities such as the Criminal Justice Partnership Program and the Juvenile Crime Prevention Council is subject to a 7 percent reduction. The Clean Water Management Trust Fund would be cut 25 percent, or $25 million, in both years of the biennium, to be restored to its statutory level of $100 million in 2011-12. State aid to counties for social services administration of $5.5 million would be eliminated each year in the biennium, to be restored as a recurring appropriation in out years. (The State Office of Budget and Management did guarantee that the federal stimulus dollars for additional food stamp administration [$9 million] and foster care services [$3.5 million] would be passed down to counties to offset these cuts.)

Public schools are asked to identify $144 million in local cuts based on a reduction in per average daily membership – schools are encouraged to use local federal stimulus dollars to offset classroom impacts. Central office allotments would be cut by 5 percent, non-instructional support (clerical and custodial) by 2.5 percent, and the "Improving Student Accountability" allotment would be eliminated all together ($38 million. Again, the budget proposal suggests that locally received stimulus dollars could backfill the allotment elimination. Given a change in kindergarten birthdate eligibility, overall k-12 enrollment is projected to fall slightly. Including federal stimulus dollars and expansion items, total per-student state funding increases from $5,597 to $5,736.

Governor Perdue does recommend the closing of seven high-cost state prison facilities.

The governor's budget proposal provides for an average teacher salary increase of 1.8 percent, with a step increase. School administrators would receive an average 1.5 percent increase. State employees and university faculty would not receive any salary enhancements. Governor Perdue's proposal eliminates longevity bonuses for the biennium and substitutes paid leave instead. State employer contributions will see a 12.3 percent increase in health premiums. For locally paid school employees, counties can expect a state health plan annual premium of $3,438 for Medicare-eligible employees and retirees and $4,515 for all others, should S287 become law. As of this writing, state retirement contributions equal 8.44 percent of salary, although this will be adjusted upward to manage the state retirement system deficit.

The Senate drafts the first legislative response to the governor's proposal and plans to have its budget completed by April 9.

Medicaid Relief Swap

July 1st marks the end of county participation in future Medicaid service costs. After years of intensive county lobbying, the General Assembly enacted a Medicaid relief swap package in its 2007-08 budget (House Bill 1473) to phase out the county share of Medicaid over three years. In exchange, counties cede ½ cent of local sales tax to the state over a two-year period, and the Article 42 sales tax, currently distributed on a per capita basis, will be distributed on a point of delivery basis beginning with the October 2009 distribution (January payment).

Counties need to budget some marginal funds for Medicaid transportation administration – please find here the state estimates. Originally, counties should have expected some Medicaid services credits and debits to occur, as the state finalizes payment for Medicaid services delivered on or before June 1, 2009. However, if the General Assembly accepts the governor's proposal per S1093, Section 10.23, counties would be relieved of this responsibility.

The Medicaid relief swap includes a "hold harmless" provision that guarantees each county will benefit by at least $500,000 in Medicaid relief every year in perpetuity. Eligible counties receive 90 percent of the estimated hold harmless payment in mid-March, along with the March sales tax distribution, with a truing up of the actual payment due by Aug. 15. In this and future years, the Medicaid hold harmless payment is based on actual performance –actual Medicaid savings versus actual foregone sales taxes. Please remember that the 2009-10 hold harmless payment, like that of the 2008-09 payment, is calculated on a cash basis.

The second annual Medicaid hold harmless report was released March 16 – March 2009 hold harmless report. The amounts were predicated on Medicaid savings beginning July 1, 2008, with the county Medicaid share reduced in half to 7.5 percent of the non-federal share, saving counties an estimated $272 million. The federal recovery package's increase in federal Medicaid participation would increase the number of counties eligible for the hold harmless, although we expect this to be set aside by legislative action.

To help the state absorb the additional Medicaid cost, counties relinquished a quarter cent of their local sales tax – the per capita portion of the Article 44 sales tax – effective with sales made on or after Oct. 1, 2008, and held their cities harmless for their Article 44 loss. Please remember that sales tax collections and distributions are roughly three months apart—counties saw a diminished Article 44 with the distribution they received in January.

The Department of Revenue inadvertently distributed all of Article 44 on a point of delivery basis in December – they are working on reversing this distribution to more appropriately distribute the last month of one-half cent Article 44 based on a 50/50 per capita/point of delivery split. We anticipate this correction to be made prior to the 2008-09 fiscal year end.

The Department of Revenue calculates the city loss monthly, and withholds this amount ostensibly from the county's Article 39 monthly distribution (reduction is actually made against total county allocation), DoR includes the city hold harmless in the city's monthly distribution. The Local Government Commission recommends that counties book the city hold harmless against their Article 39 receipts.

As a result of the sales tax changes, the local portion of the sales tax is 2.25 cents from October 1, 2008, through September 30, 2009 (absent adoption of Article 46), while the state sales tax rate would be 4.5 cents (assuming no other change) for this same time frame. Beginning with sales made on or after October 1, 2009, counties will cede the remaining quarter cent of Article 44 to the state. This will impact the sales tax payment made to counties in January. Also in conjunction with the January payment, Article 42 will be distributed on a point of delivery basis.

Because the Medicaid relief swap affects Articles 44, 39 and 42 in 2009-10, counties must project their sales tax revenues accordingly—the county's actual loss in Article 44, the city's loss of Article 44 being deducted from the county's Article 39, and the county/city impact for Article 42 shifting to a point of delivery basis.

As a reminder, the Medicaid relief swap only impacted ADM Fund receipts in 2007-08. However, since the Fund's quarterly earnings for the last three quarters of 2007-08 did not return the required Medicaid relief swap holdback amount, the Department of Revenue is seeking payback of the $4.9 million in deficient funds. DoR notified each county, if applicable, of its deficit amount in the August 2008 Medicaid hold harmless report, and has since sent a memo to each impacted county, requesting payment.

Counties receiving the Article 44 hold harmless payments from lost reimbursements will continue to receive these funds until the current expiration date of 2012, absent legislative action.

Current law requires counties to use 60 percent of Article 42 receipts for public school capital outlay purposes as defined in G.S. 115C-426(f) or to retire any indebtedness incurred by the county for these purposes. The General Assembly modified this requirement last year in the "technical corrections" bill (S1704), to require counties whose Article 42 receipts would be less under the point of delivery allocation to earmark enough revenue to make up for the loss of school construction funding. As a reminder, Article 42 and Article 40 set-aside dollars are to be used by counties to meet their statutory obligations regarding school construction and maintenance; this is not a funding stream directly to schools.

Federal Recovery Funding

The Association is helping counties track federal funding opportunities associated with the American Recovery and Reinvestment Act of 2009. Given a substantial increase in federal Medicaid participation, retroactive to October 1, 2008, county Medicaid costs, set at 7.5 percent of the non-federal share, necessarily are reduced. We have estimated what counties might receive in Medicaid savings, October 2008 through June 2009, to exceed $44 million. We understand that the county April Medicaid warrant is to be calculated at the new federal participation rate. We are awaiting confirmation from DHHS regarding the payment credits to counties for the November through March warrant period. DHHS is reprocessing all claims for that period, using the increased federal participation rate.

Other direct county impacts from ARRA include an increase in federal participation in IV-E foster care and adoption assistance, additional food stamp administrative dollars (county social services departments are being hammered by food stamp applications), and a return of the child support enforcement incentive reimbursement payments.

Counties will also be able to take advantage of favorable school bonding opportunities, although we understand that state legislation must be enacted to authorize their use. Such legislation has already been introduced. Furthermore, ARRA allows a temporary increase in bank qualified loans to $30 million.

LGC staff members are regularly publishing updated memos on their website regarding the monitoring and reporting requirements associated with the federal stimulus package.

ADM Fund and Lottery Proceeds for School Construction

ADM Fund

Many counties are asking whether they should budget ADM Funds for 2009-10. Frankly, we do not know what to advise. Governor Perdue's 2009-10 budget does not divert receipts from the normal corporate tax set aside (5/69s of net collections) for state use, and we are hopeful that the General Assembly retains these monies for

school capital outlay needs. Proceeds for 2008-09 are impacted by lower than normal corporate profits (down 25 percent through February), a change in payment processing (March payments shifted to April), and state action to withhold the February distribution of $5.6 million (much smaller than normal distribution given a large, one-time refund). Counties should note that the May payment will probably be withheld as well.

The governor's budget anticipates the ADM Fund to earn $78.9 million in 2009-10.

For your county's balance, please see the ADM Fund "Special Summary Report," under the Public School Building Capital (ADM) Fund link at this site.

Please remind your legislators that ADM Fund dollars are a critical component to support ever-increasing school facility needs, as documented by the most recent school capital survey. The survey calls for nearly $10 billion in school capital expenditures over the next five years.

Lottery Proceeds

The 2008-09 state budget appropriated $350 million in lottery receipts for educational purposes, of which $154 million was appropriated for public school capital needs. A special provision directed that lottery revenues of $140 million – set at 2007-08 school construction lottery funding – be distributed via the statutory formula. The remaining $14.2 million of the $154.2 million appropriated for school construction would go to those counties whose effective tax rates fall below the statewide average.

The governor's budget proposal projects lottery sales at $1.2 billion, slightly less than that expected for 2008-09. With more funding going to prizes, roughly 30 percent of these funds are to be set aside for educational purposes and 40 percent of these are set aside for school construction or $139.8 million for 2009-10.

The 40 percent for school capital needs are further divided into two allocations, unless the General Assembly changes the school construction allocation formula. The first allocation, available to all counties, sets aside 65 percent of the 40 percent based on the school district's average daily membership. The second allocation sets aside the remaining 35 percent for those counties whose effective tax rates exceed the statewide average based on current year's data. A county's effective tax rate is based on where a county is in its revaluation cycle. For those counties in the first year of revaluation, the effective rate equals the tax rate multiplied by the sales/assessment ratio for that year (generally the ratio is at or is very close to 1). For those counties in the second year of revaluation, the effective rate equals the tax rate multiplied by a weighted average of the sales/assessment ratio for the two most recent years. For counties in the third or later year of revaluation, the effective rate equals the tax rate multiplied by a three-year weighted average of the sales/assessment ratio. The average daily membership of those school districts in qualifying counties will then be used to allocate this second pot of money to individual counties.

Effective tax rates are recalculated each year to determine allocations for the following fiscal year. While we await the official lottery allocations from the N.C. Department of Public Instruction, we have provided an estimate of what counties might expect. Changes in individual county effective tax rates vis a vis the statewide average effective tax rate drastically impact anticipated lottery proceeds per county. The Association's comparison of eligible counties based on 2008-09 data versus the estimate based on 2007-08 data show two counties becoming eligible for these additional monies, and three becoming ineligible. Either change roughly doubles, or halves, a county's estimated allocation.

Once the school capital lottery appropriations are made to the ADM Fund, county access to those funds mirrors the process for accessing current ADM Fund dollars in terms of project approval and uses with two major exceptions—lottery dollars do not require a local match and cannot be used for technology projects.

Like the ADM Fund, we are hopeful that the General Assembly continues school construction funding via lottery receipts.

County Revenue Streams

The following sections outline those county revenue streams that are either collected on behalf of counties or are state-shared, local revenues.

Local Option Sales Taxes

Our original projections for 2008-09 sales tax growth recommended at most a 1 percent increase over 2007-08 receipts. However, through the April payment, local sales tax collections are down 4.6 percent. In light of the ongoing recession, local sales tax receipts are likely to be as much as 5.5 percent below last year's collections, excluding sales tax collection reductions due to ceding one-half of Article 44. Luckily, our receipts are sheltered somewhat in economic downturns since food sales are still subject to a 2 percent local tax, and food accounts for 11 percent of the sales receipts for those 2 cents.

As a reminder, no executive action can reallocate local sales taxes to backfill state revenues—only legislative action could redefine a local tax to be a state tax.

We reference sales taxes by their statutory citations in General Statute Chapter 105:

- Article 39 – one percent point of delivery, authorized 1971, food in base
- Article 40 – one-half percent per capita, authorized 1983, 30% set aside for school capital, food in base
- Article 42 – one-half percent per capita, authorized 1986, 60% set aside for school capital, converts to point of delivery October 2009, food in base
- Article 44 – one-half percent (¼ per capita, ¼ point of delivery), authorized 2001 to replace repealed reimbursements, per capita ceded to state October 2008, point of delivery ceded to state October 2009, no food
- Article 46 – one-quarter percent point of delivery, authorized 2007, no food, no municipal share, requires referendum

Please visit the budget website for spreadsheets showing the county-wide, and local government, sales tax distributions by Article, including those receipts due to sales tax on food for home consumption.

Sales Taxes Changes

It's important to define the sequencing of sales, collections, allocation and distribution to help in projecting sales tax receipts. For example, July "collections" reflect June vendor "sales," which are processed and "allocated" in August, with a local government "distribution" made on or before September 15. Put another way, local government sales tax distributions in any given month reflect the actual sales made three months prior.

Please note that the 2 percent local sales tax on food—its administration and accounting—is treated as if it was a state sales tax beginning with the October 1, 2003, collections (January 12, 2004, payment report). For allocation purposes, one-half of the food sales tax is distributed on a per capita basis while the other half is distributed proportional to the 1997-98 Article 39 tax on food. The summary sales tax distribution report reflects county sales taxes attributable to food for the point of delivery portion of sales taxes. Overall, food accounted for $117 million per penny in 2006-07. As a reminder, you may access all local sales tax distribution reports from our "Links" page.

Sales Taxes Refunds

We encourage counties to monitor closely the sales tax refunds debited from their county area distribution, given the growth and expansion of these refunds. Overall, these refunds have increased 27 percent in just five years – now at $203 million for the local share alone.

Furthermore, the change from quarterly to monthly sales tax allocations makes these refunds more pronounced, in that they are no longer averaged over three months. Per G.S. 105-164.14 (f), counties may request in writing to DoR the refund detail for the previous 12 months, and the newly designed sales tax distribution report lists the total refunds month by month.

Articles 40 & 42

Articles 40 and 42 are currently distributed on a per capita basis, with 30 percent of Article 40 and 60 percent of Article 42 receipts dedicated to school capital. State fiscal analysts project statewide retails sales remaining flat after a 5.5 percent decline in 2008-09 receipts over 2007-08. We recommend that counties consider decreasing their sales tax revenues by as much as 1 percent for Articles 40 and 42 (for sales made on or before Sept. 30),

whose receipts are allocated statewide on a per capita basis. This figure is very conservative, but given the uncertainty in our state's economy, we believe a conservative approach is warranted.

Article 39

For Article 39, and the remaining half of Article 44, counties need to decide whether a 1 percent loss in sales tax collections appropriately reflects their specific economic conditions such as job losses, changes in net migration, and availability of retail options.

Article 44

Article 44, at one-quarter cent, does not apply to sales on food for home consumption and is allocated on a point of delivery basis. Again, the remaining portion of Article 44 is ceded to the state on sales made on or after October 1, 2009. Counties should see a reduction in their cash-basis distribution in January 2009.

Hold Harmless

Legislation authorizing Article 44 provided for a hold harmless provision for those local governments whose expected Article 44 receipts do not replace their repealed state reimbursements. Per G.S. 105-521, by May 1 of each year, the Department of Revenue (DoR) and the Fiscal Research Division of the General Assembly must estimate what Article 44 would generate for all local governments, based on their existing allocations for Articles 39, 40 and 42. If a locality's repealed reimbursements are $100 or more than their anticipated Article 44 receipts, the Secretary of Revenue must submit an annual payment of that difference by August 15, and take the hold harmless funds from the state's sales tax receipts. The 2004 Appropriations Act (H. 1414) amended 105-521 by guaranteeing hold harmless payments through 2012. The Medicaid relief swap continues the Article 44 hold harmless through its existing sunset.

Article 46

Article 46 is allocated point of delivery, does not apply to sales on food for home consumption, and is not shared with municipalities.

e-911 Fees

As a reminder, House Bill 1755, passed in 2007 and effective January 1, 2008, preempted local authority to set an e-911 landline fee and substituted a statewide rate of 70 cents on all voice communications service connections, including landline, wireless and voice over internet protocol (VoIP). Per H1755, the 911 Board — the statewide entity charged with overseeing the 911 service charge and its use — must make a monthly distribution to each primary PSAP from the revenues collected via the 70 cents charge, based on the PSAP's 2006-07 landline receipts and wireless allocation. (Only primary PSAPs are eligible to receive a distribution — secondary PSAPs cannot receive these funds directly and may not receive any future funds if they do not serve as official back-up sites to the primary PSAPs.) An annual allocation of $62,504,488 is to be distributed to counties and cities via monthly allotments. Counties with eligible PSAPs may wish to budget at the 2006-07 amount.

The 911 Board has adopted, and continually revises, its list of eligible e-911 fee expenditures.

$2 Ton Statewide Tipping Fee

The General Assembly enacted a $2 per-ton statewide "tipping tax" in 2007 via SB 1492 and SB 6, in conjunction with the rewrite of the state's solid waste landfill disposal laws. The excise tax went into effect July 1, 2008, and is charged on municipal solid waste and construction and demolition debris that is deposited in a landfill in the state or transferred at a transfer station for disposal outside the state.

The proceeds of the tax are distributed as follows: 50 percent to the Inactive Hazardous Sites Cleanup Fund to help pay for assessment and remediation of pre-1983 landfills (including abandoned, unlined city or county dumps), 18.75 percent to cities on a per capita basis for solid waste management programs and services, 18.75 percent to counties on a per capita basis for solid waste management programs and services, and 12.5 percent to the Solid Waste Management Trust Fund for grants to local governments and state agencies. County per capita figures exclude those persons residing within a city.

The legislation allows those entities who applied for landfill permits before August 1, 2006, and whose applications would be denied under the new standards of the act, to request reimbursement of their reasonable costs in exchange for executing a covenant not to sue the state. Proceeds of the tax will first be used to pay such costs.

The first local government allocation of the tax was made on February 16, for a total of $3.7 million, out of $5.2 million in quarterly collections. Proceeds of the tax can only be used to support solid waste programs or services. A city or county is excluded from the distribution if it does not provide solid waste management programs and services and is not responsible by contract for payment of the programs and services, unless it is served by a regional solid waste management authority. A city or county that receives funds and is served by a regional solid waste management authority must forward the amount it receives to that authority.

Video Programming Revenues

House Bill 2047, effective Jan. 1, 2007, eliminated county and city government authority to award or renew local franchise agreements for cable services (G.S. 66-351). To replace lost local cable franchise fee revenues, G.S. 105-164.44I requires the NCDoR to distribute part of the state sales tax collected on video programming and telecommunications services to counties and cities on a quarterly basis. For municipalities and counties that did impose a cable franchise tax, the amount is based on the cable franchise tax and PEG channel subscriber fee revenue imposed from July 1 through December 31, 2006. For those that did not impose a cable franchise tax before July 1, 2006, the amount is based upon population. In 2007-08, $23.2 million was distributed to counties.

Despite contracting consumer spending, video programming revenues could be up as much as 10 percent this fiscal year, although some of this growth results from a higher state tax rate on telecommunications services enacted last April. Next year, state economists project an increase of about 5.5 to 6.5 percent.

Counties with qualifying public, educational and governmental (PEG) channels are entitled to as much as $25,000 per channel (for up to three channels) in supplemental PEG operating funds. However, the total amount of money distributed for PEG channel support may not exceed $2 million in a fiscal year; if it does, the amount per channel is proportionately reduced. Due to legislative changes last year, the more than 300 qualifying PEG channels has been reduced to 97 being certified to the Department of Revenue, increasing the amount distributed to $20,600 per channel per year. Given the growing interest in PEG channels, additional PEG channels would reduced this amount proportionately. Please remember that you must certify your PEG channels to DoR each year by July 15.

Beer and Wine Taxes

State analysts project a 2.5 to 3 percent increase in beer and wine taxes. Should the General Assembly accept Governor Perdue's proposal to add a 5 percent surcharge to beer and wine sales, sales could diminish.

By law, the beer and wine distribution must be made within 60 days after March 31. Please also note that the share received by the county government can be affected by changes in population within the county.

White Goods and Scrap Tire Disposal Taxes

A portion of the tax collected to offset disposal costs for white goods and scrap tires are distributed quarterly to counties. In 2007-08, $3.2 million and $9.7 million, respectively, were allocated in disposal taxes to counties. Through the Feb. 2009 payment, white goods distributions were down 18 percent from last fiscal year, while scrap tire distributions were up 5 percent.

State Allotments for Public Schools

Please find here the budget planning allotments for the public school system(s) in your county and related materials. Included you will find the estimated average daily membership for your LEA(s).

All major allotments of state funds for the public schools are included in the allotment spreadsheet, including the Low Wealth Supplemental School Fund and the Small Schools Supplemental Fund. Please find here the local salary supplements paid to teachers and other school employees.

State Estimates for Social Services Programs

Please find here the DHHS budget estimates for the county share in social services programs.

Department of Revenue Contact List

Please find here a sheet listing the responsibilities of a number of divisions within the Department of Revenue that might be of interest to North Carolina counties, with their appropriate contact numbers.

County Bond Market

The State & Local Government Finance Division, Department of the State Treasurer, reports that the municipal bond market is once again open for business, but that investors are clamoring for high quality instruments. Noting a "flight to quality," Tim Romocki, Director for Debt Management, reports that locals with AAA credits are seeing 10 year rates at 3.19 percent, while A ratings are 150 basis points higher at 4.79 percent.

Local Government Retirement System

After years of robust investment earnings, the state's retirement funds experienced negative returns of 19.7 percent in 2008. Given these losses, the General Assembly will need to restore its appropriation levels back to historical contribution amounts – the governor's budget proposal includes $21 million in each year of the biennium. The local retirement employer contribution of 4.8 percent is sufficient for 2009-10, and supports a recommended 1 percent COLA increase. Thereafter, local governments should expect substantial increases in employer contributions, with 2010-11 approaching 6 percent.

County Budget Actions

A number of counties have implemented board-directed or administrative actions to curtail spending, in recognition of falling sales tax and growth-oriented revenues. Based on survey information, counties are withholding agency budget allocations anywhere from 1 to 10 percent, implementing hiring freezes, delaying capital expenditures, and restricting travel. Of the 65 counties responding, 15 have reduced their school appropriations, 17 have reallocated employees, 7 have laid off employees, and 3 have implemented furloughs. Twenty-three of the responding counties reported using fund balance to offset declining revenues. Thirty-two anticipated a budget shortfall for 2009-10; to manage these shortfalls, many more counties will be laying off existing employees or implementing furloughs. Please note these responses are now more than 30 days old.

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