LENOIR COUNTY
NORTH CAROLINA
FISCAL YEAR 2012-13
ADOPTED BUDGET

THE COUNTY GOVERNMENT OF LENOIR COUNTY

BOARD OF COMMISSIONERS
George W. Graham, Jr., Chairman, District 5
Reuben Davis, Vice-Chairman, At-Large
Jackie Brown, District 4
J. Mac Daughety, District 1
Tommy Pharo, District 3
Eric Rouse, District 2
Linda Rouse Sutton, At-Large

COUNTY MANAGER
Michael W. Jarman

ASSISTANT COUNTY MANAGER
Thomas L. Hollowell

FINANCE OFFICER
Martha Martin

COUNTY ATTORNEY
Robert W. Griffin

ELECTED DEPARTMENT MANAGERS
William E. "Billy" Smith, Sheriff
Margaret Seymour, Register of Deeds

COUNTY CLERK/ADMINISTRATIVE SECRETARY TO COUNTY MANAGER
Vacant

APPOINTED DEPARTMENT MANAGERS
Tom Miller, Solid Waste Director
Joey Bryan, MIS and Transportation Director
Roger Dail, Emergency Services Director
Tammy Kelly, Cooperative Extension Director
Joey Huff, Health Director
Mark Pope, Economic Development Director
Susan Moore, Social Services Director
Dana King, Board of Elections Supervisor
Gary O'Neal, Director of Planning and Inspections
Darrell Parrish, Tax Administrator
Jack Jones, Human Resources Director

Prepared By:

All County Departments
And Agencies

Submitted Budget: May 21, 2012

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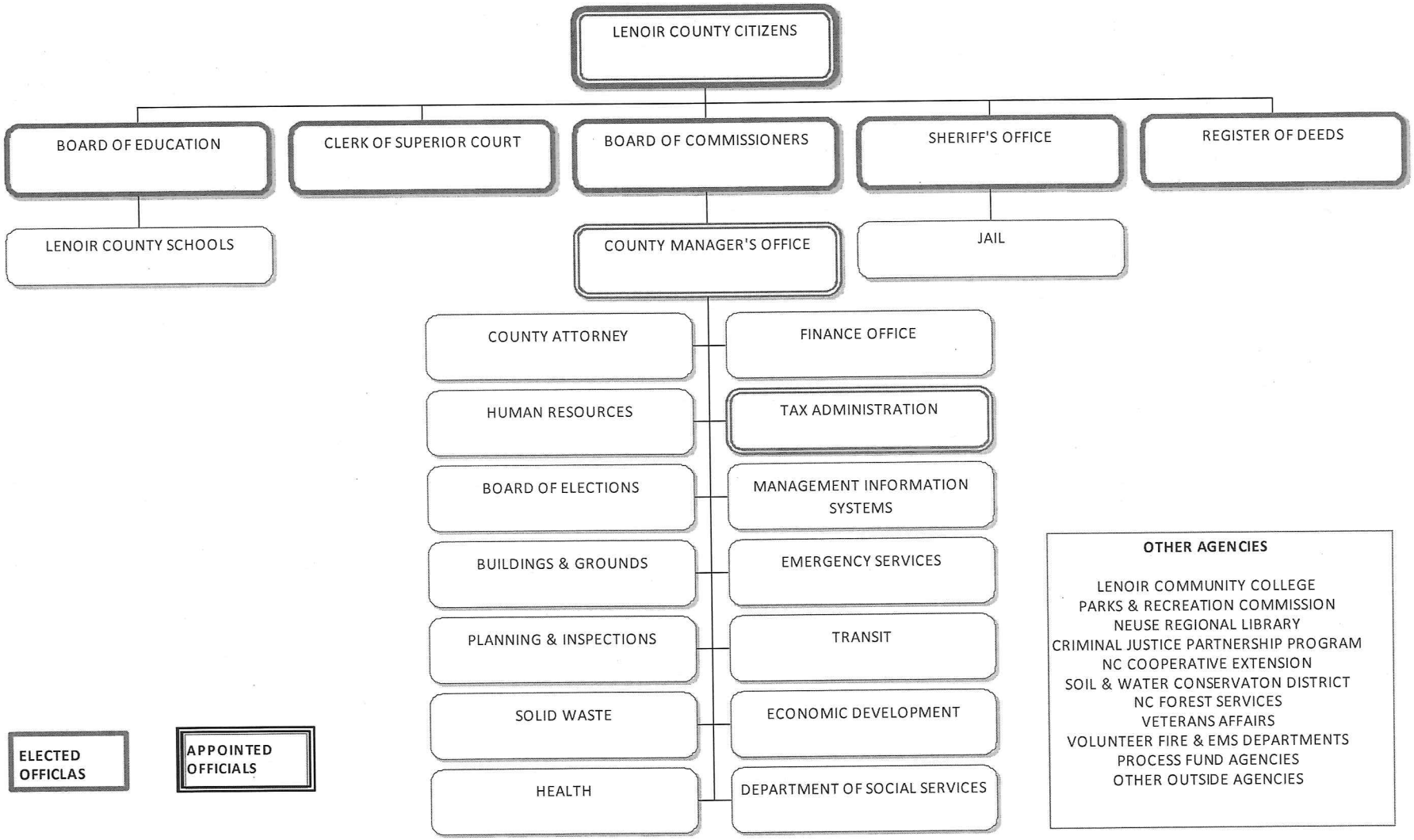
COUNTY OF LENOIR



OTHER AGENCIES

LENOIR COMMUNITY COLLEGE
PARKS & RECREATION COMMISSION
NEUSE REGIONAL LIBRARY
CRIMINAL JUSTICE PARTNERSHIP PROGRAM
NC COOPERATIVE EXTENSION
SOIL & WATER CONSERVATON DISTRICT
NC FOREST SERVICES
VETERANS AFFAIRS
VOLUNTEER FIRE & EMS DEPARTMENTS
PROCESS FUND AGENCIES
OTHER OUTSIDE AGENCIES

THE GREAT SEAL OF LENOIR COUNTY
Constitution
FAITH
COURAGE
DILIGENCE
1791
NORTH CAROLINA

PREFACE

The **Submitted Budget** for FY12-13 was presented to the Board on May 7, 2012. Budget work sessions were conducted with the Board on February 6, 2012 and May 7, 2012. Copies of the minutes of these work sessions are included in the Appendix to this **Adopted Budget**.

This budget document contains the Budget Ordinance, which was approved by the Board on May 21, 2012 by a six (6) to one (1) vote. There were only two (2) changes between the **Submitted Budget** and this document, the **Adopted Budget**.

1. $48, 340 was added to the General Fund in this **Adopted Budget** for fire protection. The Board allocated these funds to aid the volunteer fire departments located throughout the County. This General Fund allocation is in addition to the funding each volunteer fire department derives from its own property tax base.

2. $50,000 was added to the General Fund in this **Adopted Budget** for Lenoir Community College. The Board allocated these funds to assist the college with campus security enhancements and increases in utility costs.

The total General Fund expenditure budget increased from $63,122,087 to $63,220,427, a difference of $98,340 (+ 0.16%) from the **Submitted Budget** to this **Adopted Budget**.

BUDGET MESSAGE

Mr. Chairman & Members of the Board:

We respectfully deliver and recommend for adoption the FY 12-13 Lenoir County Budget.

SUMMARY

The FY 12-13 General Fund Budget of **$63,220,427** is in balance with a tax rate of **$.80** per $100 of assessed valuation. Other funds are also in balance. The **appropriation** from the Fund Balance of the General Fund is $3,979,393. This amount includes $2,005,863 assigned for jail debt service for the 2012-2013 fiscal year. We again show the appropriation from fund balance to balance the budget as has been our practice. This practice prevents our needing to change the tax rate or unnecessarily reduce services available to our citizens. Each year we have been able to hold expenditures down and not use our savings. We must all be aware that when we actually use the unassigned appropriations from the fund balance we will need to take corrective action. Using unassigned savings to balance the budget would not be a sustainable practice. The challenge of meeting debt service demands for School Bonds and Jail Debt Service will prove problematic in FY 14-15 unless additional revenues become available.

The FY 12-13 General Fund Budget is $810,533 more than the FY 11-12 adopted budget. This represents a one and three tenths percent (1.3%) increase. The majority of this increase is due to operational cost for the new jail, utilities/fuel increases and the state mandated increase in fees for handling juvenile delinquents.

Referring to the "Summary of Expenditures Table":

- County General Fund Departments increased by (2.12%) or $750,313 from FY 11-12 adopted budget to FY 12-13 submitted budget
- Other Than County Departments: General Fund decreased by .68% or $169,697 from FY 11-12 adopted budget to FY 12-13 submitted budget

On the **revenue side**, comparing FY 11-12 to FY 12-13, the key points are:
Property Taxes – up $926,781
Sales Taxes –down $50,000
Sales, Services, and Other Revenues – up $375,361
Inter-Governmental Revenues – up $1,058,049 due to drawing down the balance of banked lottery funds

Additional highlights of key changes in the General Fund Budget from one year to the next included.
Governing Body – down 1.17%
Finance – down .13%
Human Resources – down 4.6% due to eliminating outside contract
Tax – down 2.28%
Buildings and Grounds – up $290,831 or 32.41% due to utility/fuel cost (including new jail facility)
Elections – down $46,827 or 11.99% due to no Municipal Elections
Register of Deeds – down $6,174 or 2.08%
Sheriff – down .7%
Central Communications – up $31,128 or 2.58%
Jail – up $1,112,793 or 49.08%
Emergency Management - up .01%
Emergency Medical Service – down .55%
Health – up $54,402 or 1.51%

Public Assistance – down $370,830 or 2.66%
Lenoir County Schools – no change
Lenoir Community College – up $50,000 or 2.29%
Recreation – up $39,000 or 5.15% due to lifeguard positions at the water-park and utility/fuel cost for Pink Hill Recreation Facility

It should be noted that nearly all County departments were able to hold their General Fund Operating Expenditures steady while absorbing increased utility cost. Covering these increases at current funding levels restricts our ability to provide extra services. County employees should be commended for "holding the line" in the midst of the longest recession since the Great Depression.

KEY BUDGET MOVERS

Our local economy is not generating sufficient "**recurring revenues**" (property taxes, sales taxes, fees, etc). Our General Fund revenues indicate a 3.0% increase in property tax revenues. The increase in property value is mainly a result of Spirit AeroSystems and Sanderson Farms locating in our community. Expansion at other local industries also contributes to this gain.

We hope to continue this trend.

Hopefully the worst local economic declines are behind us and can continue to rebound from this recession.

We have been fortunate in FY 02-03, FY 03-04, FY 04-05, FY 05-06, FY 06-07 FY 07-08, FY 08-09 , FY 09-10 and FY 10-11 in that the Department of Social Services has significantly under-spent. Funds not spent roll into fund balance (savings). These under-runs then help push our "crisis" year as indicated in our five (5) year forecast further into the future. This allows additional time to grow our tax base and/or find additional revenue sources.

As we noted in last year's message, we do have adequate fund balances in all our funds to serve their individual purposes.

We were fortunate this year that major cost increases in health insurance did not impact us. We did not have to increase premiums for employees' nor the County as employer. We will, however, have to look closely at our post employment benefits. We will need to make changes in our Other Post Employment Benefits (OPEB) specifically, retiree health insurance, to avoid excessive financial burdens in the future.

BUDGET PROCESS/HISTORY

This budget is a **plan** of policies, i.e., the "**why**" of local government, and **finances**, i.e., the "**what**" of local government - **what** it takes to raise money (taxes/fees) and **what** it costs to provide services, and **resources' allocation**, i.e., the "**for whom**" of local government - people get certain services allotted based on individual requirements.

On February 10, 2012, departments and other agencies were provided budget instructions and a budget calendar. All agencies were urged to hold constant and / or reduce their operational and capital expenditure requests, and to hold personnel costs to a zero (0) increase. In most cases - we were able to hold to this criteria. Everyone was made fully aware of revenue constraints. All departments have been very realistic and professional in their budget preparation.

In the budget work session held February 6th, the Board agreed on several basic parameters:

1. No need to increase employer nor employee contributions to Employee Health Insurance Fund;
2. To provide stable funding for essential government services.
3. Hold operating expenditures (non-payroll) to as close to a zero increase as feasible;
4. No property tax increase

The Commissioners also agreed on the following "Financial/Budget Philosophy: FY 12-13 Budget":

FINANCIAL / BUDGET

- View Expenditure - Revenue Decisions in Each Fiscal Year From a Five (5) Year Perspective
- Increase Annual Recurring Revenues, Where and When Necessary, to Pay for Existing Annual Recurring Expenses
- Rebuild Unassigned Fund Balance to a Twenty Percent (20%) Minimum Level of General Fund Expenditures
- Minimize Future Tax Increases by Reducing Expenditures
- Use Pay-As-You-Go Financing (Savings) - Capital Projects - Capital Improvements Program
- Employee Pay Based on: Market Conditions, Job Standards, Workload, Merit
- Adequately Fund Education - Operationally and Capital-Wise
- Increases, if any, in Funding any Operation, Shall be Tied to Increases to Ad Valorem Growth, i.e., Pay-As-You-Grow
- Use Fees to Offset Costs of Operations
- Enterprise Funds Shall be Supported by Fees, Not Taxes
- Continue to implement Long-Range Planning…..

BUDGET POLICIES & STRATEGIES

In the budget's construction, the above-referenced policy guidelines are provided below, coupled with responses to address each.

POLICY 1: **View Expenditure - Revenue Decisions in Each Fiscal Year from a Five (5) Year Prospective:**

Response: Prepared 5-year Financial Forecast/CIP Plan; reviewed; need to review again at future budget work sessions. Without growth or additional revenues there will be a day when the General Fund Fund Balance is actually consumed and cost under-runs will not carry us.

POLICY 2: **Increase Annual Recurring Revenues, Where and When Necessary, to Pay for Existing Annual Recurring Expenditures:**

Response: Explore opportunities for additional fees for service.

POLICY 3: **Rebuild Unassigned Fund Balance to a Twenty Percent (20%) Minimum Level of General Fund Expenditures:**

Response: Currently at 14.5%; We will use Assigned Fund Balance as an appropriation to balance the budget.

POLICY 4: **Minimize Future Tax Increases by Reducing Expenditures:**
Response: Reducing expenditures means reducing services in some areas; Does the Board want to do that?

POLICY 5: **Use Pay-As-You-Go Financing (Savings) - Capital Projects / Capital Improvements Program:**

Response: Capital Projects/Capital Improvements Program: General Fund Designated Fund Balance will be used for Capital Improvements programs, Vehicle Replacement, Debt Service (as much as possible).

POLICY 6: **Employee Pay Based On: Market Conditions, Job Standards, Workload, Merit:**
Response: There is no increase included in this budget; we continue to be behind the market average in salaries.

POLICY 7: **Adequately Fund Education- For Operational and Capital Improvements:**

Response: An additional $2,442,586 over the budgeted operational appropriation of $9,900,000 is appropriated to the Lenoir County Public Schools for Capital (Used for Bond Debt Services).

POLICY 8: **Increases, if any, in Funding any Operation, Shall be Tied to Increases in Ad Valorem Growth, i.e., Pay-As You-Grow:**
Response: Increases in Ad Valorem growth fluctuate with the average at 1% to 2% (2011 we experienced a 3.0% increase)

POLICY 9: **Use Fees to Offset Costs of Operations:**
Response: Inspections is doing this; Environmental Health, EMS are not.

POLICY 10: **Enterprise Funds shall be supported By Fees, Not Taxes:**
Response: Solid Waste fees were increased in FY 2010-2011.

POLICY 11: **Continue to Implement Long-Range Planning:**

Response: Possibly a "retreat" or "summit" meeting with **all elected officials** may be appropriate. We could do community-driven long-range planning.

RECOMMENDED VS. REQUESTED LISTS: FY 12-13

The Board is made aware of the decisions which were made in attaining the submitted balanced budget by the following list of appropriations which **are not included**:

Unit / Agency	Recommended	Requested	Difference
Lenoir Community College – Operations	$2,185,000	$2,593,780	$408,780
Lenoir Community College - Capital	$100,000	$100,000	0
Lenoir County Public Schools	$9,900,000	$9,900,000	0
SPCA Operations	$115,000	$171,000	$56,000
Library	$740,500	$761,232	$20,732
Parks and Recreation Operating	$799,000	$835,400	$36,400
Parks and Recreation Capital	$75,000	$100,000	$25,000
Community Council for the Arts	$7,500	$7,500	0
Pride of Kinston	0	$25,000	$25,000

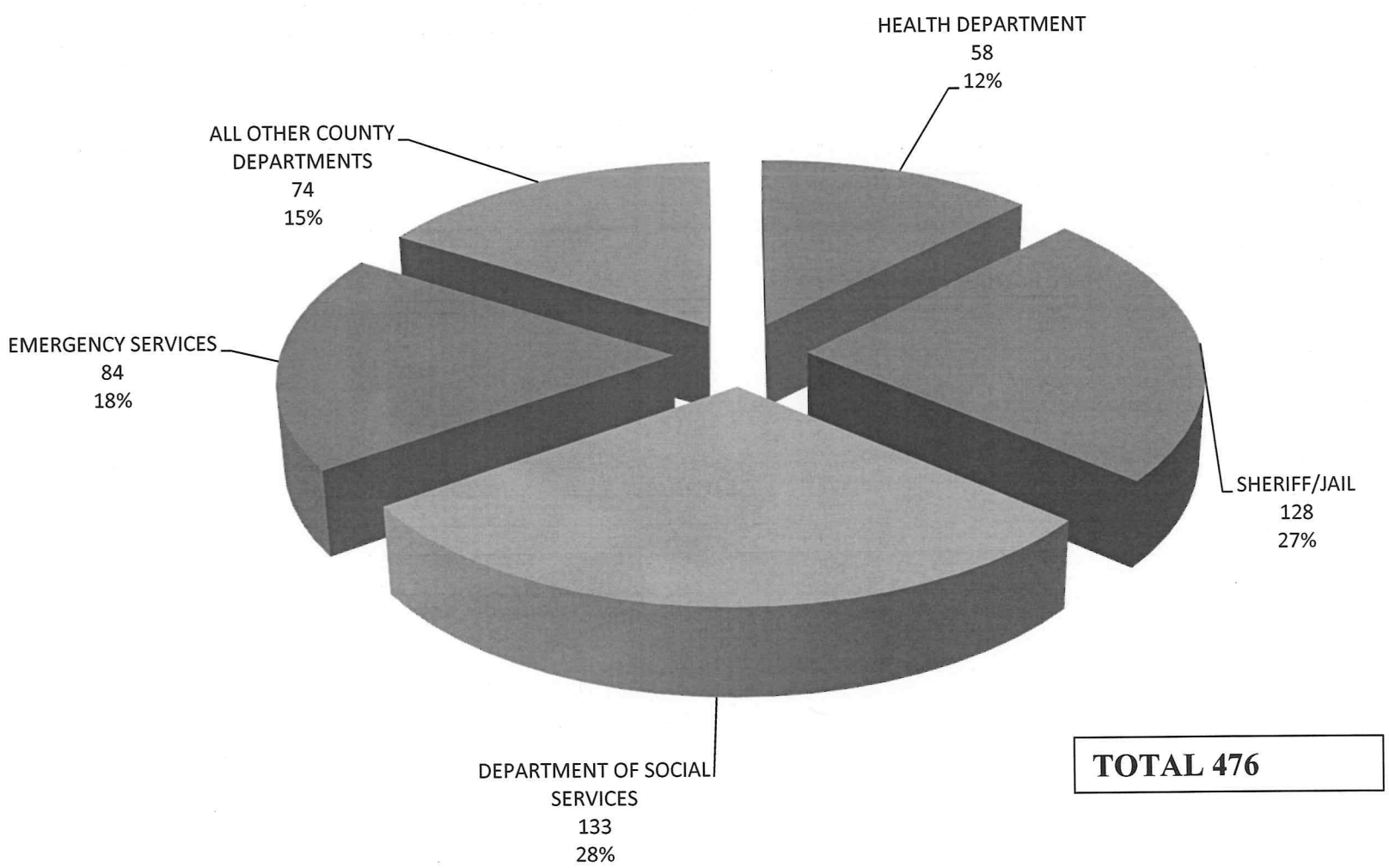
For the most part, the above list includes **recurring** expenditures. This list is not all inclusive. Also, many departments simply do not request more than the budgetary parameters which are established by the Board earlier in the process.

FUND BALANCE (S)

There are "fund balances" in every fund, but it is necessary to understand the "role" or functions for each fund balance.

1. **General Fund:** Unassigned Fund Balance: Projected **$9,831,240** (6/30/11) - This serves as working capital to assist the County in paying bills during "lean" revenue months or during hurricane events. Currently this balance would equate to 15.58% of recommended budget expenditures or slightly more than eight (8) weeks working capital.
2. **Employee Insurance Fund:** Projected **$1,100,000** (6/30/13)
3. **Vehicle Replacement Fund Balance:** Projected **$170,823** (6/30/13) - This fund was created in FY 99-00 without a General Fund Transfer. Unspent funds "rollover" from one fiscal year to the next.
4. **Public School Capital Fund:** Projected **$6,574,000** (6/30/13) - This fund balance can only be used for Schools capital projects/expansions.
5 **Emergency - 911 Fund Balance:** Projected **$600,000** (6/30/13) – Use of these funds is highly restricted by the state.
6 **Revaluation Fund Balance:** Projected **$39,000** (6/30/13) – Used for county-wide revaluation of real property.
7 **Automation Preservation Fund:** Projected **$138,000** (6/30/13) - Register of Deeds will continue to "build up" this fund for major automation projects in the Register's office.
8 **Capital Improvements Program Fund:** Projected **$1,169,300** (6/30/13) - The **entire fund balance is always carried over in the new year to support existing or future projects; not used as "working capital".**
9. **Solid Waste Management Fund Balance:** Projected **$2,908,084** (6/30/13) – This Fund Balance needs to grow to offset the cost of a new MSW cell which is currently being engineered.

SUMMARY OF AUTHORIZIED POSITIONS



TOTAL 476

SUMMARY OF AUTHORIZIED POSITIONS

General Fund Departments	FY 2005-06 Regular/Temp (FTE)	FY 2006-07 Regular/Temp (FTE)	FY 2007-08 Regular/Temp (FTE)	FY 2008-09 Regular/Temp (FTE)	FY 2009-10 Regular/Temp (FTE)	FY 2010-11 Regular/Temp (FTE)	FY 2011-12 Regular/Temp (FTE)	FY 2012-13 Regular/Temp (FTE)
Board of Commissioners	1	1	1	1	1	1	1	1
County Manager	3	1.5	1.5	2	2	2	2	2
Finance	5	4.5	4.5	5/.5	5/.5	5/1	3	3
Human Resources							2/2	2/2
Court Facilities/Public Buildings	3	4	4	4	4	4	4	4
Register of Deeds	5/.5	5/.5	5/.5	5/.5	5/.5	5	5	5
Tax	17/.5	17	16	16	16	16	15/1	15/2
Sheriff	62	62	61	61	70	70	70	70
Jail	27	35	37	37	37	37	37	58
Emergency Management/E-911	3	3	3	4	4	5	5	5
Communications	18/1	18/1	18/1	21/1	21/1	21/1	21/1	21/2
E-911	2	2	2	1	1	0	0	0
Emergency/Medical Services	43/6	59/11	61/11	56/11	56/11	58/12	58/12	58/13
Planning and Building Inspections	5.5	5	5	5	5	5	5	5
Board of Elections	4	4	4	4	4/5	4 / 200	4/189	4/170
Health Department	62.5	62	61	59	54/4	58/1	58/1	58/3
Social Services Department	138	135	130	131	133	135	133	133
Management Information Systems	7	7	8	8	8	8	8	8
Economic Development Department	3	4	4	4	4	4	4	4
Transportation Department	2.3	2	2	7/10	4/10	4/26	4/30	4/33
Veterans Affairs	1	1	1	1	1	1	1	1
Soil Conservation	2	2	2	2	2	2	2	2
Solid Waste	11.5/3	11.5/3	11.5/2	11.5/2	11.5/2	12/35	11/34	11/36
Criminal Justice Partnership	0	2	2	2	2	2	2	2
Grand Total - All Funds	425.8/11	447.5/15.5	444.5/14.5	445.5/29	450/34	459/276	455/270	476/261

STAFFING / PERSONNEL

The following are highlights in changes in personnel and staffing during FY 11-12 and proposed for FY 12-13:

1. Sheriff's Office added twenty-one (21) positions
2. Transportation added three (3) part time positions to reduce overtime
3. Net changes: added twenty-one (21) positions
4. Total positions funded by the General Fund increased by twenty-one (21) from FY 11-12
5. As indicated in the Summary of Authorized Regular Positions FY 2012-13 pie chart, 83% of all County positions are concentrated in four (4) departments: DSS (28%); Sheriff/Jail (27%); Emergency Services (18%); and Health Department (12%)

FUTURE PLANNING AND EVALUATION

Here are a few issues which the Board must evaluate. Action may be required on some items.

1. Lenoir County Public Schools; how do we meet future needs?
   Lenoir Community College how do we meet future needs?

2. Future School Bond Debt Service is a major issue ($560,000 short in 2012-13).
   - Impact of State taking lottery proceeds and ADM Funds.

3. Do Board members have any suggestions for **additions / deletions** to recurring expenditures in any cost center which a Board member feels needs further exploration?

4. Will Board members continue to take an active Economic Development role in order to help keep the local economy moving?

5. Current economic growth may stress our infrastructure and ability to provide services.

6. Quarter-cent sales tax could be used for future needs in lieu of property tax.

7. Renting jail space may provide additional revenue

8. Radio system purchased in 1993 – Analogue System

9. Other Budgetary shifts by State and/or Federal Government

The above are a few **key** questions we must deliberate in this and probably future budgetary years.

FINANCIAL/PROGRAMMATIC POLICIES & GOALS

Near term (next twelve (12) months):

- Build new subtitle D MSW cell
- Work for additional State/Federal revenue (non-property tax based)
- Continue market/merit based approach to pay for all positions
- Emergency Medical Services - *continue to improve service and revenue collections*
- Administer Land Use Plan, Subdivision, and Junkyard Ordinances
- Improve financial solvency of Employee Health Insurance Fund – *done – no increases in premiums this year*
- Prioritize County Capital Facilities'/Buildings' upgrades
- Support commercial air service
- Support all Economic Development initiatives
- Complete new Detention Facility

Mid term (next five (5) years):

- Properly administering eight year revaluation of all real property
- Work for completion of Crescent Road and other highways in the Transportation Improvements Plan (TIP)
- Build another Shell Building at the Global Transpark (GTP) and actively assure the GTP is a success
- Continue to make cost effective improvements in all County service areas and share savings with employees and citizens alike
- Funding future Debt Service obligations

Long term (next ten (10) years):

- Constant vigil to improve local economy
- Improving per capita income status of all residents
- County-wide sewer

CLOSING COMMENTS

It is a privilege to serve the Lord, the citizens, and the employees of Lenoir County. Lenoir County has truly been blessed and we should continually give thanks in all circumstances.

A special thanks to all of the Department heads and key staff personnel who developed this FY 12-13 budget.

Respectfully,

Michael W. Jarman
County Manager

Thomas L. Hollowell
Assistant County Manager

BOARD OF COMMISSIONERS

LENOIR COUNTY

INTRODUCED BY: Michael W. Jarman, County Manager

BUDGET ORDINANCE FOR THE FISCAL YEAR BEGINNING JULY 1, 2012

BE IT ORDAINED by the Board of Commissioners of Lenoir County, North Carolina:

Section 1 A. (Fund 10) The following amounts are hereby appropriated in the **General Fund** for the operation of the County Government and its activities for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Governing Body	227,557
County Manager	272,984
Finance	198,801
Human Resources	231,611
Tax Office	810,610
Legal	62,500
Court Facilities/Public Buildings	1,188,074
Elections	343,572
Register of Deeds	289,960
Non-Departmental	1,039,550
Process Funds	912,571
Outside Agencies	129,500
Management Information Systems	934,842
Sheriff/Jail	7,818,064
Emergency Services	5,724,058
Fire Protection	48,340
Planning and Inspections	215,631
Medical Examiner	40,000

Economic Development	319,014
Veterans Service Office	33,241
N.C. Cooperative Extension Service	391,949
N.C. Coop. Ext-JCPC-Parenting Matters	48,119
Soil Conservation	121,047
Health Department	3,656,770
Mental Health	245,715
CJPP-Day Reporting	0
Public Assistance	13,564,235
Lenoir County Schools Current Expense	9,900,000
Community College-Current Expense	2,235,000
Public Library	740,500
Recreation	799,000
Debt Service	8,215,513
Transfer to:	
Capital Improvements Fund	2,412,099
Vehicle Replacement Fund	0
Contingency	50,000
Total Expenditures	63,220,427

Section 1 B. It is estimated that the following revenues will be available in the **General Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Property Taxes	31,880,421
Sales Tax	5,650,000
Intergovernmental Revenues	14,424,980
Service Fees and Other Revenues	7,285,633
Appropriated Fund Balance	3,979,393
Total Revenues	63,220,427

Section 1 C. There is hereby levied a tax at the rate of eighty cents/.80 per one hundred dollars ($100) valuation of property listed as of January 1, 2012, for the purpose of raising revenue included in "Property Taxes" in the General Fund in Section 1 B of this ordinance. This rate of tax is based on an estimated total valuation of property for the purpose of taxation of $3,969,000,000 and an estimated collection rate of 94.83%.

Section 2 A. (Fund 11) The following amounts are hereby appropriated in the **Employee Insurance Fund** for the needs of the County for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Claims Paid-Health Insurance	3,300,000
Premiums Paid-Life Insurance	80,000
Administrative Costs	525,000
Total Expenditures	3,905,000

Section 2 B. It is estimated that the following revenues will be available to the **Employee Insurance Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Payroll Deductions-From General Fund	3,300,000
Deductions –Life Insurance	80,000
Fund Balance Appropriated	423,000
Refunds/Interest on Investments	102,000
Total Revenues	3,905,000

Section 3 A. (Fund 14) The following amounts are hereby appropriated in the **Vehicle Replacement Fund** for the purchase of replacement vehicles for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Capital Outlay - Vehicles	0
Capital Reserve	0
Vehicle Auction Expense	0
Total Expenditures	0

Section 3 B. It is estimated that the following revenues will be available to the **Vehicle Replacement Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Transfer from General Fund	0
Sale of Vehicles	0
Fund Balance Appropriated	0
Total Revenues	0

Section 4 A. (Fund 15) The following amounts are hereby appropriated in the **Federally Seized Property Fund** for the operation of the Sheriff's Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Federally Seized Property Program	38,000
Total Expenditures	38,000

Section 4 B. It is estimated that the following revenues will be available to the **Federally Seized Property Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Forfeited Drug Proceeds	10,000
Interest	1,000
Fund Balance Appropriated	27,000
Total Revenues	38,000

Section 5 A. (Fund 16) The following amounts are hereby appropriated in the **State Controlled Substance Program Fund** for the operation of the Sheriff's Department Drug and Controlled Substance Programs for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Controlled Substance Program	20,000
Total Expenditures	20,000

Section 5 B. It is estimated that the following revenues will be available to the **State Controlled Substance Program Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Controlled Substance Tax	10,000
Fund Balance Appropriated	10,000
Total Revenues	20,000

Section 6 A. (Fund 21) The following amounts are hereby appropriated in the **School Capital Fund** for the expenditures associated with the debt service and other school capital projects funded by the State and County for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Transfer to General Fund – Debt Service	2,000,000
Public School Building Capital	205,550
PSBC-Local Match	68,517
Capital Reserve	130,000
Total Expenditures	2,404,067

Section 6 B. It is estimated that the following revenues will be available to the **School Capital Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Sales Tax-Art 40	525,000
Sales Tax-Art 42	1,075,000
Public School Building Capital Funds	205,550
Interest on Investments	0
Fund Balance Appropriated	598,517
Total Revenues	2,404,067

Section 7A. (Fund 22) The following amounts are hereby appropriated in the **Transportation Fund** for the maintenance of the County's Transportation system for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Transportation Program	1,164,517

Section 7 B. It is estimated that the following revenues will be available to the **Transportation Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Reimb-State-Vehicles	78,300
Grant-State	223,059
Grant-Rural General Public	42,583
Supplemental RGP	24,211
Rural General Public-Ticket Sales	25,000
Grant-EMP and Supplemental	34,486
Grant-EDTAP and Supplemental	70,817
Loop Fares and Other Trips	655,061
Other Revenue	11,000
Fund Balance Appropriated	0
Total Revenues	1,164,517

Section 8 A. (Fund 23) The following amounts are hereby appropriated in the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Tire Disposal	135,000

Section 8 B. It is estimated that the following revenues will be available to the **Scrap Tire Disposal Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Tire Disposal - State Fees	60,000
State Grant – Tire Disposal	25,000
Transfer from Solid Waste Fund	50,000
Total Revenue	135,000

Section 9 A. (Fund 24) The following amounts are hereby appropriated in the **E911 Fund** for the emergency telephone system during the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

E911 Appropriation	359,451

Section 9 B. It is estimated that the following revenues will be available to the **E911 Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

E911 Revenue – State	359,451
Total Revenues	359,451

Section 10 A. (Fund 25) The following amounts are hereby appropriated in the **Revaluation Fund** for the revaluation of property in Lenoir County for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Revaluation	54,384

Section 10 B. It is estimated that the following revenues will be available to the **Revaluation Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Property Tax Revenues 2011 Levy	54,384
Total Revenues	54,384

Section 11 A. (Fund 27) The following amounts are hereby appropriated in the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Automation-Preservation	24,000

Section 11 B. It is estimated that the following revenues will be available to the **Automation-Preservation Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013.

Automation – Preservation Fees	21,000
Interest on Investments	500
Fund Balance Appropriated	2,500
Total Revenues	24,000

Section 12 A. (Fund 40) The following amounts are hereby appropriated in the **Capital Improvements Program Fund** for the capital projects for the fiscal year beginning July 1, 2012 and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Economic Development	
Hangar Agreement	40,000
Smithfield-Deli	100,000
West Company	200,000
Dupont-Sorona-County	125,000
West Company II	100,000
Sanderson Processing	300,000
Sanderson Hatchery	40,000
Sanderson Feed Mill	65,000
Best Diamond	20,000
Mother Earth Brewery	4,867
Dopaco II	107,000
Electrolux II	98,000
Spirit Aerosystems - Alpha	436,168
Spirit Aerosystems - Beta	363,664
DuPont – Project POI	25,000
Masterbrand Cabinets II	18,600
West Pharmaceuticals #3	18,000
Shell Building #3 Interest	50,800
Subtotal	2,112,099
Community Development	
Lenoir Community College-Capital	100,000
Parks & Recreation-Capital	75,000
Hwy 70 Corridor Project	25,000
Subtotal	200,000
Buildings & Grounds	
Building Upgrades	50,000
Re-Roffing HVAC	50,000
Subtotal	100,000
Total Expenditures	2,412,099

Section 12 B. It is estimated that the following revenues will be available to the **Capital Improvements Program Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Transfer from General Fund	2,412,099
Total Revenues	2,412,099

Section 13 A. (Funds 50-60) The following amounts are hereby appropriated in the **Fire District Funds** for the operation of volunteer fire departments for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Fire Districts	1,336,101

Section 13 B. It is estimated that the following revenues will be available to the **Fire District Funds** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

North Lenoir	377,414
Southwood	137,492
Sandy Bottom	175,970
Deep Run	138,553
Seven Springs	17,390
Hugo	123,731
Sand Hill	65,573
Cherry Tree	86,157
Mosely Hall	96,102
Wyse Fork	22,899
Grifton	16,311
Global Transpark-Kinston	78,509
Total Revenues	1,336,101

Fund 50. There is hereby levied a tax at the rate of four and one-half cents/.045 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **North Lenoir Fire District** for the purpose of supplementing the revenues of the **North Lenoir Fire Department**.

Fund 51. There is hereby levied a tax at the rate of seven cents/.07 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Southwood Fire District** for the purpose of supplementing the revenues of the **Southwood Fire Department.**

Fund 52. There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Sandy Bottom Fire District** for the purpose of supplementing the revenues of the **Sandy Bottom Fire Department.**

Fund 53. There is hereby levied a tax at the rate of six cents/.06 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Deep Run Fire District** for the purpose of supplementing the revenues of the **Deep Run Fire Department.**

Fund 54. There is hereby levied a tax at the rate of four cents/.04 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Seven Springs Fire District** for the purpose of supplementing the revenues of the **Seven Springs Fire Department.**

Fund 55. There is hereby levied a tax at the rate of four cents/.04 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Hugo Fire District** for the purpose of supplementing the revenues of the **Hugo Fire Department**.

Fund 56. There is hereby levied a tax at the rate of seven cents/.07 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Sand Hill Fire District** for the purpose of supplementing the revenues of the **Sand Hill Fire Department.**

Fund 57. There is hereby levied a tax at the rate of eight cents/.08 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Cherry Tree Fire District** for the purpose of supplementing the revenues of the **Cherry Tree Fire Department.**

Fund 58. There is hereby levied a tax at the rate of four cents/.04 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Mosely Hall Fire District** for the purpose of supplementing the revenues of the **Mosely Hall Fire Department**.

Fund 59. There is hereby levied a tax at the rate of six and one-half cents/.065 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012 located within the **Wyse Fork Fire District** for the purpose of supplementing the revenues of the **Wyse Fork Fire Department**.

Fund 60. There is hereby levied a tax at the rate of three cents/.03 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Grifton Fire District** for the purpose of supplementing the revenues of the **Grifton Fire Department.**

Fund 62. There is hereby levied a tax at the rate four and one-half cents /.045 per hundred dollars ($100.00) valuation of property listed for taxes as of January 1, 2012, located within the **Global Transpark Fire District** for the purpose of supplementing the revenues of the **Kinston Fire Department.**

Section 14 A. (Fund 66) The following amounts are hereby appropriated in the **Solid Waste Management Fund** for the operation of the collection and disposal of solid waste for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Solid Waste Management	3,419,089

Section 14 B. It is estimated that the following revenues will be available to the **Solid Waste Management Fund** for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Landfill Fees	1,900,000
Household User Fees	1,000,000
Recycling and Other Revenues	10,000
White Goods Tax Distribution	17,500
White Goods Grant	15,000
Solid Waste Disposal Tax	25,000
Sale of Scrap Metal	25,000
Miscellaneous	3,200
Interest on Investment	5,000
Retained Earning Appropriated	418,389
Total Revenues	3,419,089

Section 15 A. (Fund 70) The following amounts are hereby appropriated in the **Smart Start-Family Caregiver Fund** for the operation of the Family Caregiver Program for the fiscal year beginning July 1, 2012, and ending June 30, 2013, in accordance with the chart of accounts heretofore established for this County:

Family Caregiver Program	136,951

Section 15 B. It is estimated that the following revenues will be available to the **Smart Start-Family Caregiver Fund** for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Smart Start Revenues	136,951

Section 16. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

a. He may transfer amounts between line item expenditures within a department without limitation and without a report being required. These changes should not result in increases in recurring obligations such as salaries.

b. He may transfer amounts up to $2,500 between departments, including contingency appropriations, within the same fund. He must make an official report on such transfers at the next regular meeting of the Board of Commissioners.

c. He may not transfer any amounts between funds, except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 17. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance officer to be kept on file by them for their direction in the disbursement of funds.

AMENDMENTS

MOVED George W. Graham, Jr. SECONDED Linda Rouse Sutton

APPROVED ✓ DENIED _____ UNANIMOUS _____

YEA VOTES: Graham ✓ Davis ✓ Brown ✓ Daughety ✓

Pharo ✓ Rouse _____ Sutton ✓

George W. Graham, Jr., Chairman 5/21/2012 Date

Martha H. Martin 5/21/12
Attest-Clerk to Board of Comm. Date

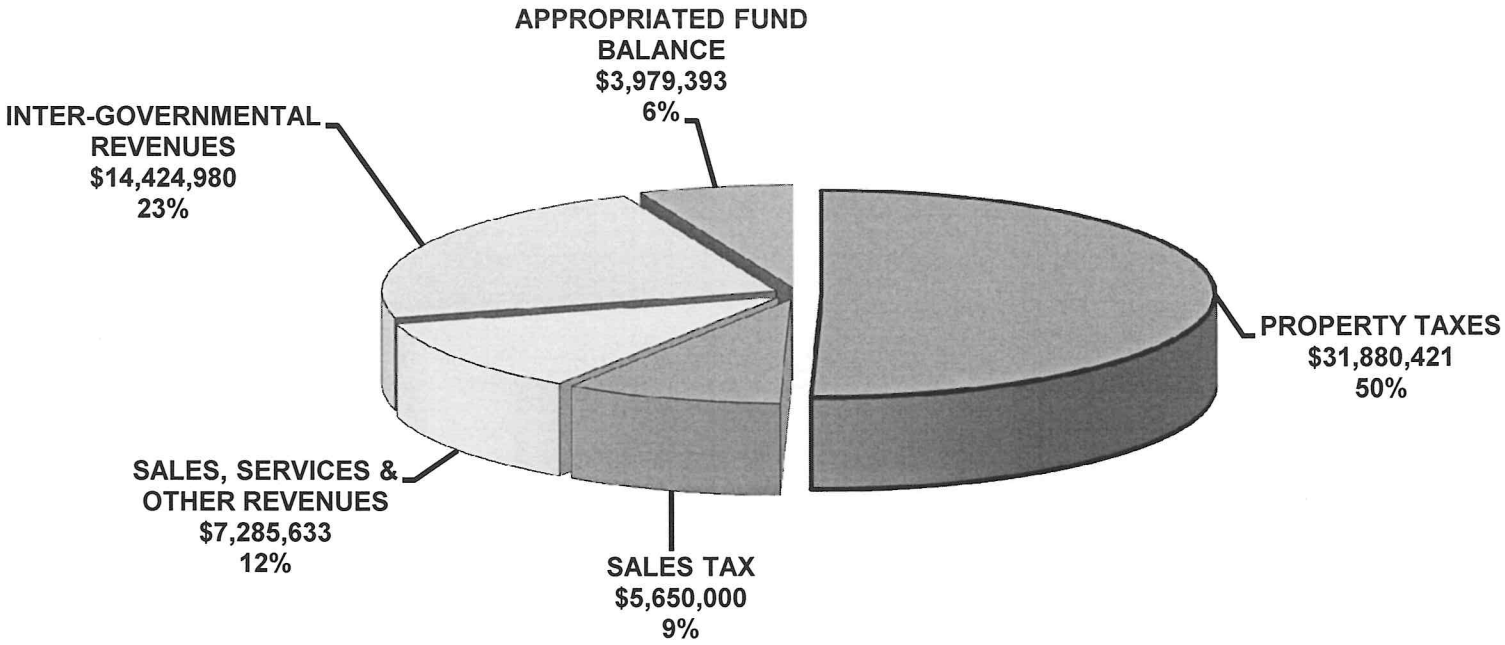
Michael W. Jarman
County Manager

General Fund Revenues

The General Fund is used to account for resources traditionally associated with "general government" which are not required legally or by sound financial management principles, to be accounted for in another fund (special revenues, capital, enterprise).

General Fund revenues include the major categories of: property taxes, sales taxes, intergovernmental revenues, fees charged to offset costs of general governmental revenues, fees charged to offset costs of general government services and appropriated fund balance.

SUMMARY OF REVENUE - GENERAL FUND



TOTAL REVENUES $63,220,427

SUMMARY OF REVENUES

GENERAL FUND

REVENUE SOURCES	FISCAL YEAR 2010-11 ACTUAL	ORIGINAL FISCAL YEAR 2011-12 BUDGET	REVISED FISCAL YEAR 2011-12 BUDGET (AS OF 12/31/11)	ADOPTED FISCAL YEAR 2012-13 BUDGET
PROPERTY TAXES	$ 29,706,350	$ 30,953,640	$ 30,955,647	$ 31,880,421
SALES TAX	$ 5,877,333	$ 5,600,000	$ 5,600,000	$ 5,650,000
SALES, SERVICES & OTHER REVENUES	$ 14,359,567	$ 6,910,272	$ 6,935,435	$ 7,285,633
INTER-GOVERNMENTAL REVENUES	$ 13,057,982	$ 13,366,931	$ 14,565,190	$ 14,424,980
APPROPRIATED FUND BALANCE	$ -	$ 5,579,051	$ 6,125,615	$ 3,979,393
TOTAL REVENUES	$ 63,001,232	$ 62,409,894	$ 64,181,887	$ 63,220,427

PROPERTY TAXES

DESCRIPTION: Ad Valorem property taxes are those taxes assessed and collected on real and personal property, as well as motor vehicles.

HISTORY: The property tax base for FY 12-13 is projected to be $3,969,000,000 or $27,427,000 more than the actual revised tax base for FY 11-12 of $3,941,573,000. This is a plus (.69%) growth rate". At the adopted tax rate ($.80 per $100 of assessed valuation) and a collection rate of (94.83%), this equates to a **gain** of $208,072 in current year property tax revenues associated with the county's tax base "growth". This gain is mainly attributable to increases in the tax base from new industry growth.

OUTLOOK: Except for revaluation years, the tax base has been basically flat, with moderate increases or decreases of approximately 1% to 2%. With several recent economic development announcements, management is optimistic regarding tax base growth in future fiscal years.

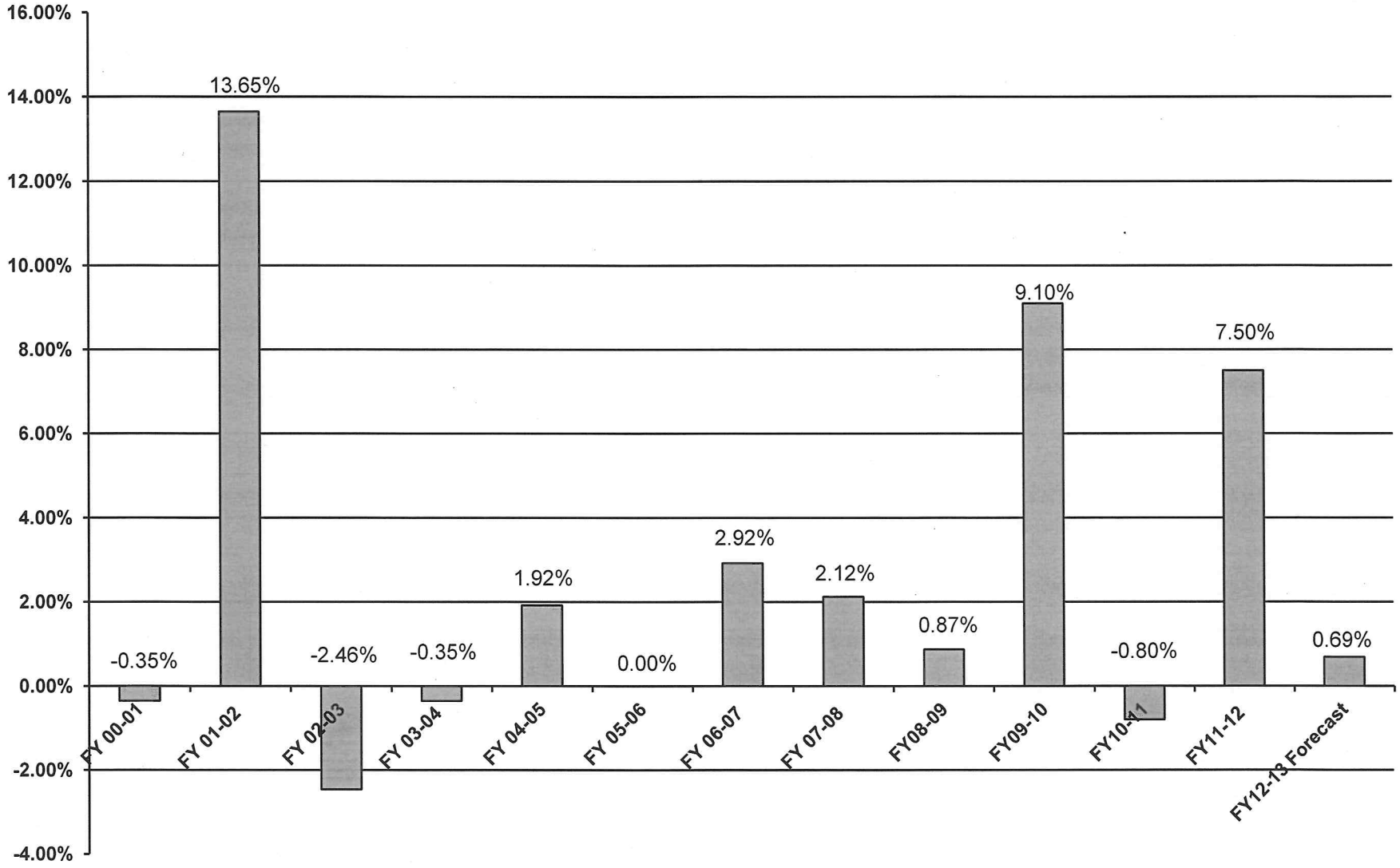
ASSUMPTIONS: The estimated net taxable value for FY 12-13 is $3,969,000,000. With a tax rate of $.80 per $100 of assessed valuation and a collection rate of 94.83%, the projected current year total property tax revenue, including taxes on motor vehicle rentals and heavy equipment rentals is $30,150,421. This calculation is achieved using the following formula:

PROPERTY TAX BASE	x	TAX RATE / 100	x	COLLECTION %	+ RENTAL TAXES	=	CURRENT YEAR PROPERTY TAXES
$3,969,000,000	X	.0080	X	.9483	+ $40,000	=	$30,150,421

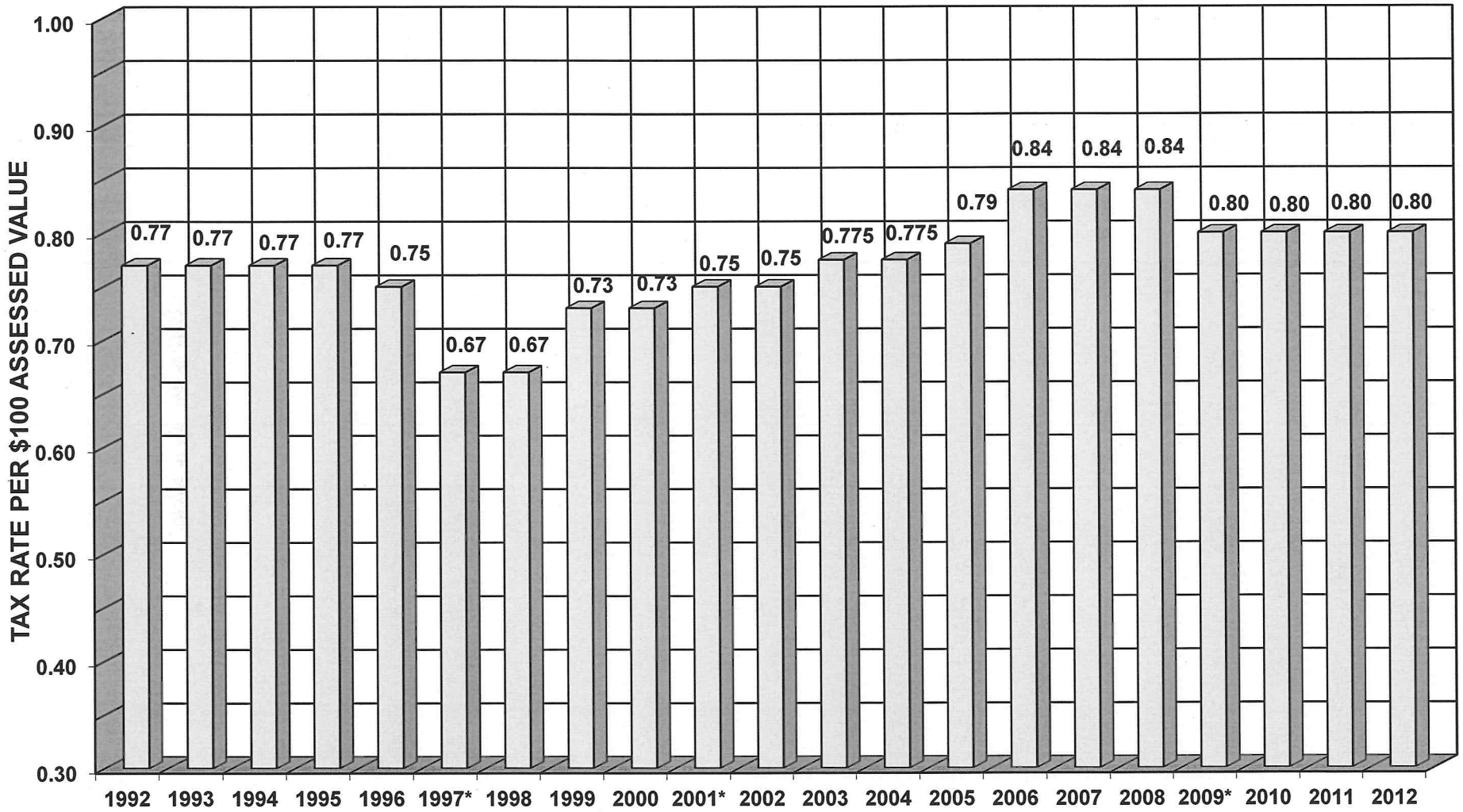
FUNDING LEVELS:

2010-11 Actual	Original 2011-12 Budget	Revised 2011-12 Budget		Adopted 2012-13
$27,950,129	$29,233,640	$29,235,092	**CURRENT YEAR**	$30,150,421
$1,427,113	$1,370,000	$1,370,555	PRIOR YEARS	$1,380,000
$329,108	$350,000	$350,000	PENALTIES & INTEREST	$350,000
$29,706,350	$30,953,640	$30,955,647	TOTAL	$31,880,421

PROPERTY TAX BASE
ANNUAL RATE OF INCREASE



COUNTY PROPERTY TAX RATES



RECOMMENDED FY 12-13 RATE = $ .80 / $100 ASSESSED VALUATION

SALES TAX REVENUE

DESCRIPTION: Sales tax revenues are received by the County from the State of North Carolina, based on ad valorem distributions. Article 39, the County 1% local sales tax, is utilized in its entirety for General Fund operations. Article 40 (commonly known as "schools' 1/2 cent") sales tax was initiated in part to help fund local school capital projects, with a mandatory transfer of 30% of these revenues to the schools. Article 42 (commonly known as "schools' additional 1/2 cent") sales tax was also initiated in part to help fund local school capital outlay projects, with a mandatory transfer of 60% of these revenues to the schools. Article 44, 1/2 cent local option sales tax is now retained by the State of North Carolina as part of comprehensive Medicaid reform legislation. Implementation of Article 46, a 1/4 cent local option sales tax which could be used by the County for any lawful purpose was rejected by the citizens of the County in a referendum held in November 2007. Therefore, it is not a revenue option for the County at this time.

The Board of Commissioners, in cooperation with the Board of Education, earmarked a portion of sales tax allocated for school capital purposes to assist in paying Series 2007 and 2008 School Bond debt service. Currently, the mandatory requirements for the distribution to the schools of the sales tax for Article 40 and 42 have a "sunset" provision. This means after a certain period of time, Counties would not be required to use the funds for schools' capital outlay purposes; however, the schools' capital needs continue to grow with the replacement and repairs of existing facilities.

ASSUMPTIONS: In 2007, the General Assembly enacted comprehensive Medicaid funding reform. The cornerstone of this legislation was the State of North Carolina assuming the Counties' Medicaid costs over a three-year period. As a trade-off, the Counties' authority to levy Article 44, 1/2 cent local option sales tax was eliminated on July 1, 2009 and the State now retains Article 44 sales tax revenues. Recent legislation has changed the allocation methods of Articles 39, 40 and 42. The financial impact of this legislation on Lenoir County's sales tax revenue is undetermined at this time. Another unknown is that we are currently in the midst of the longest recession since the Great Depression and consumers have drastically altered their spending habits. Due to changes in the allocation methodology and the current economic climate, actual FY10-11 sales tax revenues were down $430,039 (-6.82%) from actual FY09-10 figures. Staff took a conservative and cautious approach to budgeting sales tax in the 5-year Revenue Forecast. Sales tax revenues will be monitored closely each month for positive or negative trends.

The County continues to contract with Tax Reduction Specialists to conduct an ongoing sales tax audit to assure that all sales tax revenue due to Lenoir County from the State of North Carolina is being properly disbursed to Lenoir County.

FUNDING LEVELS:

2010-11 Actual	Original 2011-12 Budget	Revised 2011-12 Budget *		Adopted 2012-13
$3,571,106	$3,500,000	$3,500,000	Article 39 (1% County)	$3,550,000
1,522,437	1,300,000	1,300,000	Article 40 (70%)	1,300,000
764,433	800,000	800,000	Article 42 (40%)	800,000
19,357	0	0	Article 44 (1/2% County)	0
$5,877,333	$5,600,000	$5,600,000	Total	$5,650,000

* Revised as of 12/31/11

SALES, SERVICES & OTHER REVENUES

DESCRIPTION: Revenues in the sales, services, and other category encompass a wide range of local revenue sources. This category is important to the overall financial strength of the County because it includes revenue from quasi-"self-supporting", general governmental activities, such as building inspections, register of deeds, emergency and non-emergency medical fees, and court facility functions. Some functions of Lenoir County government are appropriately funded by fees, because they apply to a certain group of citizens, such as development-related services (septic tank permits, building permits, etc). The philosophy of the governing body is to have these services fund the direct cost of the provision of the services. In some cases, the fees may recover a portion of the indirect cost.

HISTORY: This category totals $7,285,633, an increase of $375,361 (5.4%) from the FY 11-12 adopted budget.
Major changes include:

Building Inspection Fees – up $12,000
Reason – Increase in inspections

Jail Fees/FICA Benefits - down $75,000
Reason – This revenue source eliminated by legislation

Sheriff-Reimbursement from LaGrange – up $50,810
Reason – Includes reimbursement for the purchase of 2 new patrol vehicles for the Town of LaGrange.

Transfer from School Capital Fund – Up $500,000
Reason – Drawing down additional $500,000 to assist in School Bond Debt

EMS Non Emergency Transport- down $100,000
Reason - Decrease based on prior year actual revenue and changes in Medicaid reimbursement rates

Sheriff-Civil Process Fees- up $20,000
Reason – NC General Statutes increased the fee for the service of civil papers

OUTLOOK: Management will continue to look for opportunities to generate fees and other offsetting revenues to fund programs that benefit certain segments of the population or where demand exists to support fees.

ASSUMPTIONS: Sales, services, and other revenues were forecast with input from department managers, grant sources, and historical data. Each revenue line item was considered separately and forecast from a zero base, although recent three (3) year data was heavily relied upon.

SALES, SERVICES & OTHER REVENUES

	2010-11	20111-12	2011-12	2012-13
	Actual	Original Budget	Revised Budget	Adopted
			as of 12/31/11	
Sales and Service Fees				
Cablevision Fees	781	2,000	2,000	1,000
Privilege License	13,449	13,000	13,000	13,000
Jail Fees/ FICA Benefits	39,290	75,000	75,000	0
Arrest Fees	69,425	70,000	70,000	70,000
Fines-Fire Code Viloations	100	200	200	200
Court Facility Fees	130,786	150,000	150,000	110,000
Register of Deeds Fees	197,032	200,000	200,000	200,000
Real Estate Transfer Fees	68,815	80,000	80,000	80,000
Sheriff Fees	68,211	70,000	70,000	70,000
Sheriff-Vehicle Storage	2,095	3,000	3,000	3,000
Sheriff-Process Fees	39,607	40,000	40,000	60,000
Sheriff-Reimb Food Service	0	0	0	70,000
Sher-Concealed Weapon-County	10,260	8,000	8,000	10,000
Sheriff Fees-Tax Executions	1,097	1,000	1,000	1,000
Sheriff-Reimbursement-LaGrange	486,912	446,384	446,384	497,194
Inspections-Permit Fees	173,718	170,000	170,000	182,000
Planning Fees	3,020	2,000	2,000	3,000
Emergency Med. Services-Fees	2,103,072	2,000,000	2,000,000	2,000,000
Non-Emergency Transport	416,054	500,000	500,000	400,000
Reimb from Trans-Vehicle Insurance	30,000	22,500	22,500	23,000
Indirect Costs-From Landfill	60,433	60,000	60,000	60,000
Rent-Multi-Purpose Facility	31,200	30,000	30,000	30,000
Rent-Hwy 11/55	1,600	400	400	400
Rent-Livestock Arena	6,300	4,000	4,000	0
Rent-Farmland	800	800	800	800
Rent-Hannibal-Coastal Horizons	6,300	6,300	6,300	6,300
Rent-Hannibal-State D.O.C.	0	0	0	0
Rent-Mental Health-Eastpointe	100,000	100,000	100,000	100,000
Rent-Bowen Properties	20,157	25,000	25,000	3,600
Rent-Resource Dev Bldg-Trans	12,950	0	0	12,950
Continued Next Page				

Sales and Service Fees Continued				
Occupancy Tax-5% Collect Fee	12,250	8,500	8,500	10,000
Collection 1 1/2%-LaGrange Tax	9,020	9,000	9,000	9,000
Collection 1 1/2%-Pink Hill Veh	2,858	2,500	2,500	2,800
Collection 1 1/2%-Kinston Taxes	134,535	135,000	135,000	135,000
Collection 1 1/2%-Grifton Veh	61	100	100	100
Miscellaneous	64,472	10,000	11,287	10,000
File Fees-Elections	0	2,000	2,000	0
Tax Dept-Copy Sales	450	1,000	1,000	500
Floyd Buyout/ Land Lease	30	100	100	100
Commission-Jail Phone	38,979	35,000	35,000	40,000
Commission-Pay Phone	0	0	0	0
Sheriff-Vehicle Useage Fee	476	500	500	500
Commission-Inmate Acct Fund	10,378	9,000	9,000	15,000
Indirect Costs from Trans Fund	15,440	0	0	12,800
Subtotal	**$4,382,413**	**$4,292,284**	**$4,293,571**	**$4,243,244**
Other				
Interest on Investment	40,979	100,000	100,000	50,000
Jail Medical Attention	333	500	500	500
Sale of Fixed Assets-Equipment	4,344	500	500	500
Sale of Land-Industrial Park	0	0	0	0
Sale of Fixed Assets-Land	4,590	0	0	0
Rebate-RZEDB-Jail	0	511,988	511,988	486,389
Insurance-Miscellaneous	5,544	5,000	28,876	5,000
Hospital Annual Payment	500,000	500,000	500,000	500,000
Transfer from E-911	0	0	0	0
Transfer from School Cap Fund	1,500,000	1,500,000	1,500,000	2,000,000
Transfer from Cap Res-Debt Service	7,921,364	0	0	0
Trans from Capital Improv Fund	0	0	0	0
Subtotal	**9,977,154**	**2,617,988**	**2,641,864**	**3,042,389**
Total Sales, Services & Other	**14,359,567**	**6,910,272**	**6,935,435**	**7,285,633**

INTERGOVERNMENTAL REVENUES

DESCRIPTION: Intergovernmental Revenues consist of beer and wine tax distributions, ABC bottle taxes, ABC profits, and various categorical grant funds. Small grant funds to help support general fund operations such as revenues for emergency services, veterans, soil conservation, and community based alternatives are included in this category. Separate funds are received by the Health and Social Services Departments from both State and Federal sources-each detailed in respective departmental expenditure budgets. (Mental Health's State-Federal revenues are not budgeted in the General Fund, but are included directly in the Eastpointe Mental Health Regional Center).

HISTORY: Intergovernmental revenues are difficult to budget from year-to-year. Grantee agencies, such as the State and Federal governments, often tie funding to a certain match, or reduce the level of funding in the subsequent years in hopes that local governments will assume funding of the program. Federal and State revenues for Social Services and Health make up the largest portions of this category. In FY10-11 Social Services intergovernmental revenues totaled $9,128,187 and Health intergovernmental revenues totaled $1,488,810. Non-discretionary "process funds" (which are merely a pass-through) also make up a portion of revenues in this category. In FY10-11, Lenoir County received $952,329 in "process funds".

OUTLOOK: With the exception of Beer / Wine Taxes, all prior state reimbursement revenues were replaced by Article 44 Sales Tax revenues (see sales tax section); however, as part of a sweeping Medicaid relief plan adopted by the State, Article 44 Sales Tax distributions to all counties were phased-out over a 3-year period. All Article 44 Sales Tax revenues were retained by the State in FY10-11. Also in FY10-11, the NC General Assembly proposed a phase-out of Beer / Wine tax distributions to counties. This was not adopted, but remains a concern for future county budgets. Social Services (Federal-State) revenues are down $514,211 (-5.2%) from the adopted FY11-12 budget. Health (Federal-State) revenues are up $110,812 (7.4%) from FY11-12 adopted levels.

INTERGOVERNMETNAL REVENUES

	2010-11 Actual	2011-12 Original Budget	2011-12 Revised Budget as of 12/31/11	2012-13 Adopted
Intergovernmental				
Video Service Tax-State	109,759	95,000	95,000	100,000
ABC Local Bottle Tax	12,484	0	0	0
Beer/Wine Taxes	137,674	40,000	40,000	140,000
Gas Tax Refund	1,464	1,000	1,000	1,300
Grant-NCEDA Training	0	0	0	650
Grant-Eastern Region-Tech Upgrade	0	0	0	0
Safe Roads - DWI	9,238	8,000	8,000	8,500
Grant-Hidta / Ocdetf	6,983	0	0	0
Grant-Sheriff Vests	22,724	0	0	0
Grant-Coop Ext=Prevention Block	48,087	48,119	48,119	48,119
Grant-NC Ag Cost Share Program	1,401	0	0	0
Grant-Coop Ext-21st Century	10,610	0	0	0
Grant-Rafi	21,467	0	1,129	0
Reimburse-Emergency Mgmt	19,327	17,000	17,000	18,000
Reimburse-Soil Conservation	48,548	40,000	40,000	25,500
Reimburse-Veterans Office	2,000	2,000	2,000	1,400
Reimb-Elections-City of Kinston	0	53,500	53,500	0
Reimb-Elections-Town of LaGrange	0	2,500	2,500	0
Reimb-Elections-Town of Pink Hill	1,692	1,000	1,000	0
School Resource Officer	162,279	160,470	160,470	163,000
Grant-HAVA 2010	14,030	0	0	0
Housing Authority-City of Kinston	0	10,000	10,000	4,000
Grant-Parenting Matters	37,119	35,194	35,194	0
Sheriff-Concealed Weapons-State	11,284	9,000	9,000	11,000
SCAAP-Sheriff	9,123	7,500	0	9,000
Sheriff-Misdemeanant Confinement	0	0	0	132,400
JAG Reimbursement-City of Kinston	11,640	0	0	0
Sheriff-Federal Prisoners	0	0	0	50,050
Sheriff-Other County Prisoners	0	0	0	273,000
EMS-Medicaid Reimbursement	512,335	300,000	300,000	300,000
Eastpointe-CJPP	20,000	20,000	20,000	20,000
Grant-CJPP	103,354	105,382	105,382	0
Lottery Proceeds-School Debt	0	0	0	1,100,000
ABC Profits	109,266	50,000	50,000	100,000
Law Enforcement Reserve	14,768	10,000	10,000	13,000
Intergovernmental-Subtotal	**$1,458,656**	**$1,015,665**	**$1,009,294**	**$2,518,919**

Process Funds-Intergovernmental				
State-Special Vehicle Interest	44,869	50,000	50,000	45,000
Peg-Tacc 9	12,969	17,500	17,500	33,500
Peg-LCBOE	12,969	17,500	17,500	33,500
Fines	385,686	500,000	500,000	380,000
Forfeitures	3,654	3,000	3,000	3,000
Grant-Coop Ext - Ship	3,490	0	4,128	0
Grant-Tobacco Trust Fund - LCFM	0	0	15,000	0
Grant-Coop Ext - CYFAR	0	0	1,504	0
EMPG Supplemental	17,811	13,000	0	0
JCPC Grant-Advisory	4,653	5,000	5,000	0
JCPC-Teen Court	32,897	33,029	33,029	0
JCPC Psychological	0	0	0	0
JCPC Programs (For Budgeting Only)	0	0	0	206,571
Grant-Structured Day / Restitution	131,902	133,348	133,348	0
Grant-Gang Positive Behavior	52,679	0	0	0
Grant-8th Judicial Dist Comm Inter	0	0	117,000	0
Grant-DJPP MacArthur Foundation	0	0	2,000	0
ROD-Floodplain Mapping Fee	11,440	12,000	12,000	11,000
Grant-Battlefield Acq-37-09-CW-171	4,553	0	0	0
Occupancy/Tourism-3%	232,757	170,000	170,000	200,000
Process Funds-Subtotal	**$952,329**	**$954,377**	**$1,081,009**	**$912,571**
Health Intergovernmental	**$1,488,810**	**$1,495,968**	**$1,808,695**	**$1,606,780**
Social Services Intergovernmental	**$9,128,187**	**$9,900,921**	**$10,666,192**	**$9,386,710**
Total Intergovernmental	**$13,027,982**	**$13,366,931**	**$14,565,190**	**$14,424,980**

GENERAL FUND APPROPRIATED FUND BALANCE

DESCRIPTION: The adopted FY 2012-13 budget does appropriate fund balance (savings) in order to achieve a balanced budget. The necessity of having a fund balance is to provide adequate cash flow, given the erratic revenue cycle of the County's operations. According to the North Carolina Local Government Commission, a local government entering a fiscal year with less than 8% unassigned fund balance available will not have sufficient resources to meet its obligations until it begins receiving property taxes (in December-January). Lenoir County is above this minimum requirement. With an estimated $63.2 million operating budget, the County's existing unassigned fund balance provides approximately eight (8) weeks working capital.

HISTORY: The following table shows the **unassigned fund balance** over the last eleven (11) years and the projected fund balance for the fiscal years which end June 30, 2012 and 2013. Note: This projected fund balance is based on budgetary assumptions being accurate and budgetary recommendations being approved.

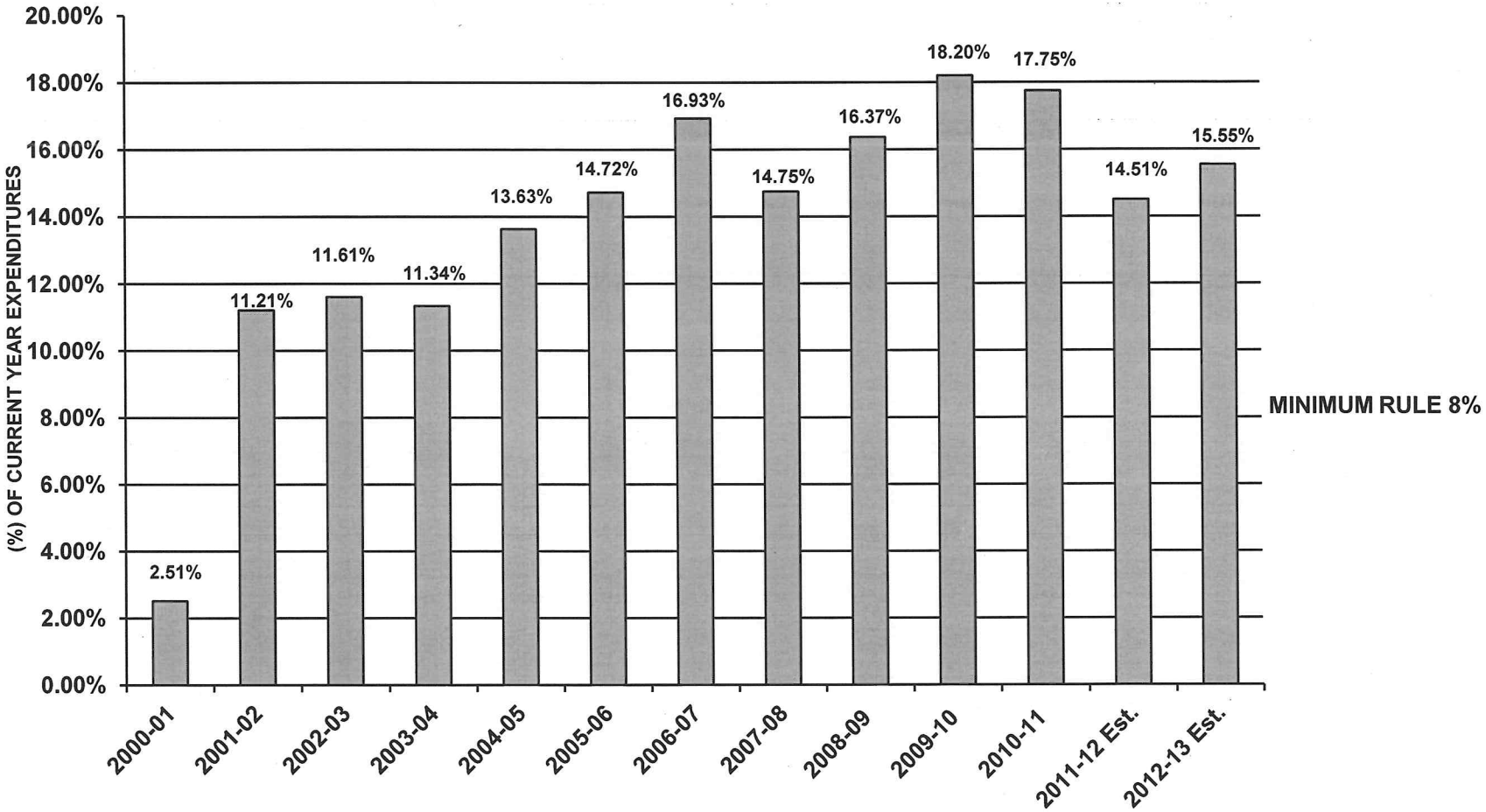
Year Ending	Unassigned Fund Balance	Fund Balance as Percent (%) Of Current Year Expenditures
June 30, 2001	$1,093,520	2.51%
June 30, 2002	$4,663,662	11.21%
June 30, 2003	$4,781,836	11.61%
June 30, 2004	$4,827,151	11.34%
June 30, 2005	$6,344,224	13.63%
June 30, 2006	$6,845,044	14.72%
June 30, 2007	$8,723,521	16.93%
June 30, 2008	$8,371,724	14.75%
June 30, 2009	$9,581,420	16.37%
June 30, 2010	$9,831,240	18.20%
June 30, 2011	$9,818,692	17.75%
June 30, 2012 (Est.)	$9,818,692	14.51%
June 30, 2013 (Est.)	$9,818,692	15.55%

OUTLOOK: The County estimated the fund balance available for appropriation using the audited financial statements for FY 2010-11 and predicting the operating results for FY 2011-12. The low fund balance as of 6/30/01 was due to more than $3 million in flood reimbursement-revenues being received after that date. Since FY 2001-02, the County has been able to preserve and slowly grow its unassigned general fund fund balance toward the goal of 20% established by the Board. The FY2012-13 budget does appropriate $3,979,393 in "assigned" fund balance to balance the budget. After this action, $5,491,227 in "assigned" fund balance will remain, over and above, the total $9,818,692 unassigned fund balance.

2010-11Actual	Original 2011-12 Budget	Revised 2011-12Budget *		Adopted 2012-13
$0	$5,579,051	$6,125,615	Appropriated Fund Balance	$3,979,393

*Revised as of 12/31/11

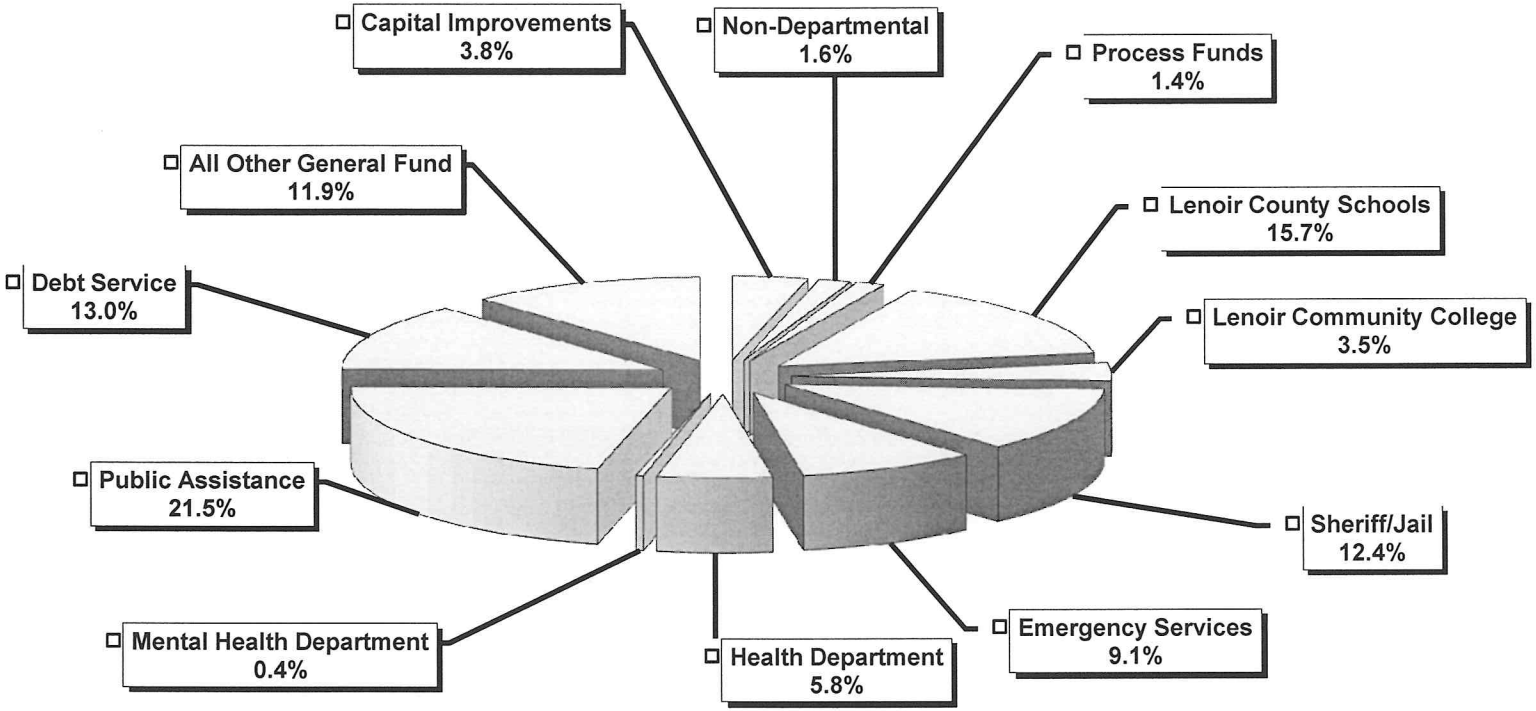
UNASSIGNED FUND BALANCE HISTORY
PERCENT OF CURRENT YEAR EXPENDITURES
(GENERAL FUND)



GENERAL FUND EXPENDITURES

General Fund expenditures finance governmental activities such as law enforcement; general administrative functions; grant-funded activities; and services mandated by the state, such as schools, social services, and health. Transfer to other funds support activities that are appropriately accounted for in single and multi-year special funds, enterprise funds, and capital funds.

FY 12-13 General Fund Appropriations



TOTAL $63,220,427

SUMMARY OF EXPENDITURES

GENERAL FUND COUNTY DEPARTMENTS	FY 2010-11 ACTUAL	BUDGET FY 2011-12 ORIGINAL	BUDGET FY 2011-12 REVISED	BUDGET FY 2012-13 ADOPTED	FY 11-12 ORIGINAL VS FY 12-13 ADOPTED
GOVERNING BODY	205,608	230,255	230,255	227,557	-1.17%
COUNTY ADMINISTRATION	265,500	273,381	273,381	272,984	-0.15%
FINANCE	207,722	199,058	199,058	198,801	-0.13%
HUMAN RESOURCES	54,460	242,784	242,784	231,611	-4.60%
TAX	804,176	829,528	829,528	810,610	-2.28%
LEGAL	74,834	62,500	62,500	62,500	0.00%
BUILDING & GROUNDS (CT FAC & PUB BLDGS)	757,997	897,243	897,243	1,188,074	32.41%
ELECTIONS	318,804	390,399	390,399	343,572	-11.99%
REGISTER OF DEEDS	255,122	296,134	296,134	289,960	-2.08%
MANAGEMENT INFORMATION SYSTEMS	839,435	894,568	894,568	934,842	4.50%
SHERIFF	4,230,996	4,468,870	4,583,776	4,437,788	-0.70%
CENTRAL COMMUNICATIONS	1,167,551	1,204,512	1,205,999	1,235,640	2.58%
JAIL	2,240,645	2,267,483	2,267,483	3,380,276	49.08%
EMERGENCY MANAGEMENT	362,282	384,443	395,120	384,474	0.01%
EMERGENCY MEDICAL SERVICE	3,576,237	3,775,553	3,775,553	3,754,731	-0.55%
NON-EMERGENCY TRANSPORT	465,859	492,522	492,522	349,213	-29.10%
PLANNING AND INSPECTIONS	207,857	216,153	216,153	215,631	-0.24%
MEDICAL EXAMINER	48,775	40,000	40,000	40,000	0.00%
ECONOMIC DEVELOPMENT	320,798	319,769	319,769	319,014	-0.24%
HEALTH DEPARTMENT	3,309,638	3,602,368	3,937,404	3,656,770	1.51%
MENTAL HEALTH	236,906	245,715	245,715	245,715	0.00%
CJPP-DAY REPORTING CENTER	123,659	125,382	125,382	0	-100.00%
PUBLIC ASSISTANCE	12,727,210	13,935,065	14,700,336	13,564,235	-2.66%
SUB-TOTAL	**32,802,071**	**35,393,685**	**36,621,062**	**36,143,998**	2.12%

GENERAL FUND OTHER THAN COUNTY DEPARTMENTS	FY 2010-11 ACTUAL	BUDGET FY 2011-12 ORIGINAL	BUDGET FY 2011-12 REVISED	BUDGET FY 2012-13 ADOPTED	FY 11-12 ORIGINAL VS FY 12-13 ADOPTED
NON-DEPARTMENTAL	1,088,395	1,076,930	1,080,890	1,039,550	-3.47%
PROCESS FUNDS	962,098	954,377	1,121,236	912,571	-4.38%
OUTSIDE AGENCIES	166,424	132,000	132,000	129,500	-1.89%
FIRE PROTECTION	50,000	48,340	48,340	48,340	0.00%
VETERANS OFFICE	25,384	33,241	33,241	33,241	0.00%
NC COOPERATIVE EXTENSION SERVICE	457,142	425,251	491,031	440,068	3.48%
SOIL CONSERVATION	109,461	121,488	121,488	121,047	-0.36%
LENOIR COUNTY SCHOOLS	9,900,000	9,900,000	9,900,000	9,900,000	0.00%
LENOIR COMMUNITY COLLEGE	2,185,000	2,185,000	2,185,000	2,235,000	2.29%
PUBLIC LIBRARY (CULTURAL)	740,500	740,500	740,500	740,500	0.00%
RECREATION	733,000	760,000	760,000	799,000	5.13%
DEBT SERVICE	6,478,650	8,406,900	8,406,900	8,215,513	-2.28%
SUB-TOTAL	**22,896,054**	**24,784,027**	**25,020,626**	**24,614,330**	-0.68%

TRANSFERS TO:					
CIP FUND	1,325,305	1,952,182	2,145,932	2,412,099	23.56%
REVALUATION FUND	25,000	0	0	0	0.00%
INDUSTRIAL DEV PROJECT-SHELL #3	0	0	0	0	0.00%
INSURANCE FUND	0	0	0	0	0.00%
VEHICLE REPLACEMENT FUND	95,000	230,000	230,000	0	-100.00%
CAPITAL RESERVE FUND-DEBT SERVICE	1,724,000	0	0	0	0.00%
TRANSPORTATION FUND	75,000	0	0	0	0.00%
CAPITAL PROJECTS	820,159	0	0		
CAPITAL PROJECTS-JAIL	500,000	0	114,267	0	0.00%
E-911-REIMBURSEMENT	12,098	0	0		
SUBTOTAL	**4,576,562**	**2,182,182**	**2,490,199**	**2,412,099**	10.54%
CONTINGENCY	0	50,000	50,000	50,000	0.00%
TOTAL / GENERAL FUND	**60,274,687**	**62,409,894**	**64,181,887**	**63,220,427**	1.30%

OTHER FUNDS	**FY 2010-11 ACTUAL**	**BUDGET FY 2011-12 ORIGINAL**	**BUDGET FY 2011-12 REVISED**	**BUDGET FY 2012-13 ADOPTED**	**FY 11-12 ORIGINAL VS FY 12-13 ADOPTED**
EMPLOYEE INSURANCE	4,814,612	3,920,000	3,920,000	3,905,000	-0.38%
VEHICLE REPLACEMENT	169,084	363,000	363,000	0	-100.00%
SHERIFF-FEDERALLY SEIZED PROPERTY	11,769	20,000	20,000	38,000	90.00%
SHERIFF-STATE CONTROLLED SUBSTANCE	11,450	20,000	20,000	20,000	0.00%
CAPITAL RESERVE FUND	8,421,365	0	0	0	0.00%
SCHOOL CAPITAL FUND	2,640,717	1,711,335	1,711,335	2,404,067	40.48%
TRANSPORTATION	1,365,431	952,706	923,606	1,164,517	22.23%
TIRE DISPOSAL	125,952	130,000	130,000	135,000	3.85%
E-911	313,082	382,440	832,440	359,451	-6.01%
REVALUATION	49,807	54,460	54,460	54,384	-0.14%
AUTOMATION-PRESERVATION	15,252	24,000	24,000	24,000	0.00%
DEBT SERVICE-MSW LANDFILL	0	0	0	0	0.00%
CAPITAL IMPROVEMENTS	1,222,937	1,952,182	3,609,281	2,412,099	23.56%
SERIES 2007 / 2008 SCHOOL BOND PROJECTS	2,983,239	0	72,623,867	0	0.00%
CAPITAL PROJECTS	8,055,814	0	28,279,806	0	0.00%
CDBG & SFR GRANTS	336,052	0	3,058,688	0	0.00%
FIRE DISTRICTS	1,233,663	1,290,299	1,290,299	1,336,101	3.55%
DEEP RUN WATER & SEWER	0	0	0	0	0.00%
SOLID WASTE MANAGEMENT	3,770,838	3,421,113	3,422,563	3,419,089	-0.06%
FAMILY CAREGIVER - SMART START	145,069	136,962	97,890	136,951	-0.01%
SUB-TOTAL	**35,686,133**	**14,378,497**	**120,381,235**	**15,408,659**	7.16%
GRAND TOTAL - ALL FUNDS	**95,960,820**	**76,788,391**	**184,563,122**	**78,629,086**	2.40%

GENERAL FUND

EXPENDITURES BY DEPARTMENT

This section contains more detailed information about General Fund Departments/programs.

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4110	GOVERNING BODY								
1210	SALARIES & WAGES	132,702	124,845	98,615	78.99%		135,667	135,667	135,667
1270	BONUSES	1,299	1,733	1,060	61.17%		1,733	1,733	1,733
1275	LONGEVITY	375	0	0	0.00%				
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	8,304	7,850	6,172	78.62%		8,519	8,519	8,519
1811	EMPLOYER-MEDICARE	1,942	1,835	1,443	78.64%		1,993	1,993	1,993
1820	RETIREMENT	1,852	1,361	697	51.21%		2,104	2,104	2,104
1830	EMPLOYER-INSURANCE	4,838	6,453	2,150	33.32%		6,453	6,453	6,453
1870	EMPLOYER-401 K	1,438	973	499	51.28%		1,503	1,503	1,503
2600	OFFICE SUPPLIES	597	750	274	36.53%		750	750	750
3110	TRAVEL	6,890	19,000	8,408	44.25%		19,000	19,000	19,000
3700	ADVERTISING	3,313	6,000	2,676	44.60%		6,000	6,000	6,000
4910	DUES & SUBSCRIPTIONS	33,508	36,000	32,083	89.12%		43,835	43,835	43,835
6900	CONTRACTED SERVICES	8,549	23,455	13,213	56.33%				
	TOTAL GOVERNING BODY	205,607	230,255	167,290	72.65%	0	227,557	227,557	227,557

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GOVERNING BODY

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4110-1210	SALARIES & WAGES	SALARIES FOR 7 COMMISSIONERS AND CLERK TO THE BOARD	135,667.00
10-4110-1270	BONUSES	CHRISTMAS BONUS $216.57 X 8 = $1,732.56	1,733.00
10-4110-1275	LONGEVITY	NEW CLERK TO THE BOARD WILL NOT EARN LONGEVITY FOR 5 YEARS	0.00
10-4110-1290	SALARY ADJUSTMENTS	NONE	0.00
10-4110-1810	EMPLOYER-FICA	SALARIES + BONUSES X .062 = $8,518.80	8,519.00
10-4110-1811	EMPLOYER-MEDICARE	SALARIES + BONUSES X .0145 = $1,992.30	1,993.00
10-4110-1820	RETIREMENT	CLERK'S SALARY ($30,056) X .07 = $2,103.92	2,104.00
10-4110-1830	EMPLOYER-INSURANCE	$6,453 X ELLIGIBLES EMPLOYEES = $6,453	6,453.00
10-4110-1870	EMPLOYER-401 K	CLERK'S SALARY ($30,056) X .05 = $1,502.80	1,503.00
10-4110-2600	OFFICE SUPPLIES	THREE YEAR HISTORY - $108, $319, $596. COST OF BULK PAPER HAS GONE UP TO $40 PER CASE AND WE ARE USING MORE TO PROVIDE MORE DETAILED INFORMATION.FY11-12 ADOPTED BUDGET WAS $1,000 DECREASE BUDGET TO $750	750.00
10-4110-3110	TRAVEL	TRAVEL FOR COMMISSIONERS TO ATTEND VARIOUS WORKSHOPS AND CONFERENCES. ALSO BUDGETED IN THIS COST CENTER IS TRAVEL FOR COMMISSIONERS' SENIOR DELEGATES TO THE LEGISLATURE TO TRAVEL TO RALEIGH FOR MEETINGS WITH LEGISLATIVE DELEGATES, THE ANNUAL COMMISSIONERS' EMPLOYEE APPRECIATION LUNCHEON, AND TRAVEL / TRAINING FOR THE CLERK TO THE BOARD. BREAKDOWN FOLLOWS: COMMISSIONERS TRIPS 8 TRIPS @ $1,750 = $14,000 : SENIOR REPRESENTATIVES 4 TRIPS @ $150 = $600: EMPLOYEE LUNCHEOPN 1 @ $3,800 = $3,800 : CLERK TO THE BOARD 2 TRIPS @ $300 = $600 : TOTAL $19,000	19,000.00
10-4110-3700	ADVERTISING	THE BUDGET PHILOSOPHY FOR THIS COST CENTER HAS CHANGED OVER THE PAST YEARS. PRIOR THREE YEARS ADOPTED BUDGET WAS $5,000, $5,000, $6,000. EMPLOYMENT ADVERTISING WILL NOW BE BUDGETED IN HUMAN RESOURCES AND OTHER OFFICIAL COUNTY ADVERTISEMENTS REQUIRED BY LAW WILL BE BUDGETED IN THE COUNTY DEPARTMENT REQUIRED TO ADVERTISE THE ITEM(S)OR IN THE COMMISSIONERS' ADVERTISING BUDGET LINE ITEM. BUSGET FOR FY12-13 $6,000.	6,000.00

10-4110-4910	DUES & SUBSCRIPTIONS	INCLUDES: THE EAST CAROLINA COUNCIL @ $19,976 - **THIS IS AN INCREASE OF <u>$7,835</u> BECAUSE THE CITY OF KINSTON HAS PULLED OUT AND THE COUNTY MUST PAY THEIR PER CAPITA PORTION IF THE COUNTY WISHES TO CONTINUE TO PARTICIPATE** : EAST CAROLINA COUNCIL RPO @ $5,500 : NCACC DUES @ $7,500: NC SCHOOL OF GOVERNMENT @ $6,500: NACO DUES @ $1,750 : NCABCO DUES @ $100 : NC ASSOCIATION OF COUNTY CLERKS @$50	43,835.00
10-4110-6900	CONTRACTED SERVICES	USED ONLY AS NEEDED FOR AN INTERIM CLERK TO THE BOARD. WILL BE FUNDED FROM SALARY LINE (1210) IF NEEDED	0.00
	TOTALS		227,557.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4120	COUNTY MANAGER								
1210	SALARIES & WAGES	190,291	192,641	160,534	83.33%		192,641	192,641	192,641
1220	TRAVEL ALLOWANCE	7,200	7,200	6,000	83.33%		7,200	7,200	7,200
1270	BONUSES	433	434	424	97.70%		434	434	434
1275	LONGEVITY	3,759	3,854	3,853	99.97%		4,359	4,359	4,359
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	11,796	12,210	10,000	81.90%		12,241	12,241	12,241
1811	EMPLOYER-MEDICARE	2,759	2,856	2,339	81.90%		2,863	2,863	2,863
1820	EMPLOYER-RETIREMENT	12,497	13,755	11,474	83.42%		13,790	13,790	13,790
1830	EMPLOYER-GROUP INSURANCE	12,901	12,906	7,549	58.49%		12,906	12,906	12,906
1870	EMPLOYER-401K	9,703	9,825	8,219	83.65%		9,850	9,850	9,850
2600	OFFICE SUPPLIES	2,191	2,600	376	14.46%		2,700	2,700	2,700
3110	TRAVEL	3,529	3,600	3,274	90.94%		4,000	4,000	4,000
3210	TELEPHONE	2,949	4,000	1,781	44.53%		3,500	3,500	3,500
3250	POSTAGE	190	800	90	11.25%		800	800	800
3520	MAINTENANCE/REPAIRS-EQUIPMENT	2,334	3,500	251	7.17%		3,000	3,000	3,000
3700	ADVERTISING	0	0	0	0.00%				
3950	TRAINING	2,000	2,000	1,113	55.65%		1,500	1,500	1,500
4910	DUES & SUBSCRIPTIONS	970	1,200	683	56.92%		1,200	1,200	1,200
	TOTAL COUNTY MANAGER	265,502	273,381	217,960	79.73%	0	272,984	272,984	272,984

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COUNTY MANAGER

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4120-1210	SALARIES & WAGES	SALARIES FOR COUNTY MANAGER AND ASSISTANT COUNTY MANAGER	192,641.00
10-4120-1220	TRAVEL ALLOWANCE	COUNTY MANAGER TRAVEL ALLOWANCE: $600 PER MONTH	7,200.00
10-4120-1270	BONUSES	CHRISTMAS BONUS $216.57 X 2 = $433.14	434.00
10-4120-1275	LONGEVITY	LONGEVITY FOR COUNTY MANAGER AND ASSISTANT COUNTY MANAGER	4,359.00
10-4120-1290	SALARY ADJUSTMENTS	NONE	0.00
10-4120-1810	EMPLOYER-FICA	SALARIES + BONUS + LONGEVITY X .062 = $12,240.91	12,241.00
10-4120-1811	EMPLOYER-MEDICARE	SALARIES + BONUS + LONGEVITY X .0145 = $2,862.80	2,863.00
10-4120-1820	EMPLOYER-RETIREMENT	SALARIES + LONGEVITY X .07 = $13,790	13,790.00
10-4120-1830	EMPLOYER-GROUP INSURANCE	$6453 X 2 EMPLOYEES = $12,906	12,906.00
10-4120-1870	EMPLOYER-401K	SALARIES + LONGEVITY X .05 = $9,850	9,850.00
10-4120-2600	OFFICE SUPPLIES	THREE YEAR HISTORY: $2,579, $2,521, $2,200. COST OF BULK PAPER HAS INCREASED TO $40 PER CASE AND WE ARE USING MORE TO PROVIDE MORE DETAILED INFORMATION. FY11-12 ADOPTED BUDGET WAS $2,700. NO INCREASE, BUDGET $2,700	2,700.00
10-4120-3110	TRAVEL	TRAVEL FOR COUNTY MANAGER AND ASSISTANT COUNTY MANAGER TO ATTEND VARIOUS WORKSHOPS AND CONFERENCES: NC ASSOCIATION OF BUDGET OFFICERS 2 TRIPS @ $600 = $1,200: NC CITY / COUNTY MANAGER CONFERENCES 2 TRIPS @ $900 = $1,800: NCACC REGIONAL MEETINGS 4 @ $100 = $400: NCEDA ANNUAL MEETING 1 TRIP @ $300 = $300: INSURANCE AND NCCMT SEMINARS 3 @ $100 = $300: TOTAL $4,000	4,000.00
10-4120-3210	TELEPHONE	INCLUDES LAND LINES FOR MANAGER, ASSISTANT MANAGER, CLERK TO THE BOARD, AND A PRINTER / SCANNER MODEM LINE. ALSO INCLUDES 2 MOBILE PHONES ON THE COUNTYWIDE US CELLUAR PLAN FOR BULK MINUTES. THIS COST CENTER IS DOWN FROM A HIGH IN FY06-07 OF $6,000 TO THE CURRENT YEAR (FY11-12) BUDGET OF $4,100. ESTIMATE FOR FY12-13 $3,500	3,500.00
10-4120-3250	POSTAGE	POSTAGE FOR ALL MAILINGS IN THE COUNTY ADMINISTRATION OFFICE AND MAILINGS FOR THE BOARD OF COMMISSIONERS. PRIOR THREE YEAR ADOPTED BUDGET HISTORY $1,500, $1,200, $1,000. BUDGET FOR FY12-13 $800	800.00

10-4120-3520	MAINTENANCE/REPAIRS-EQUIPMENT	INCLUDES LEASE AND MAINTENANCE AGREEMENT FOR KYOCERA PRINTER / COPIER / SCANNER. GE CAPITAL LEASE $185.38 PER MONTH = $2,225. QUARTERLY MAINTENANCE VARIES BASED ON THE NUMBER OF COPIES GENERATED DURING THE QUARTER. SECOND AND THIRD QUARTERS EACH YEAR ARE HIGHER DUE TO PRINTING OF BUDGET WORKSHEETS, SUBMITTED BUDGET, AND ADOPTED BUDGET. MAINTENANCE AVERAGES $100 PER QUARTER = $400. THE REMAINDER OF THIS COST CENTER IS USED FOR REPAIR OR REPLACEMENT OF OTHER OFFICE EQUIPMENT WITH A UNIT COST LESS THAN $499. PRIOR THREE YEARS ADOPTED BUDGETS $3,750, $3,700, $3,700. BUDGET FOR FY12-13 $3,000	3,000.00
10-4120-3700	ADVERTISING	BUDGET PHILOSOPHY FOR THIS COST CENTER HAS CHANGED OVER THE PAST THREE YEARS. PRIOR THREE YEARS ADOPTED BUDGETS $2,500, $2,000, $0. EMPLOYMENT ADVERTISING WILL NOW BE BUDGETED IN HUMAN RESOURCES AND OTHER OFFICIAL COUNTY ADVERTISEMENTS REQUIRED BY LAW WILL BE BUDGETED IN THE COUNTY DEPARTMENT REQUIRED TO ADVERTISE THE ITEM(S) OR IN THE COUNTY COMMISSIONERS' ADVERTISING BUDGET LINE ITEM. BUDGET FOR FY12-13 $0.	0.00
10-4120-3950	TRAINING	REGISTRATIONS AND FEES FOR SCHOOLS AND WORKSHOPS; COUNTY MANAGER $750: ASSISTANT COUNTY MANAGER $750; TOTAL $1,500	1,500.00
10-4120-4910	DUES & SUBSCRIPTIONS	INCLUDES: COMMITTEE OF 100 @ $200; CHAMBER OF COMMERCE @ 232; NC ECONOMIC DEVELOPERS ASSOCIATION @ $200; NC CITY / COUNTY MANAGERS' ASSOCIATION FOR COUNTY MANAGER AND ASSISTANT MANAGER @ $300, NC LOCAL GOVERNMENT BUDGET OFFICERS' ASSOCIATION @ $90, AND KINSTON FREE PRESS ANNUAL SUBSCRIPTION @ $154. BUDGET FOR FY12-13 $1,200.	1,200.00
	TOTALS		272,984.00

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Fund # 10	GENERAL FUND								
10-4130	FINANCE								
1210	SALARIES & WAGES	132,788	134,430	112,023	83.33%		134,430	134,430	134,430
1260	SALARIES & WAGES-P-TIME	14,822	0	0	0.00%				
1270	BONUSES	650	650	636	97.85%		650	650	650
1275	LONGEVITY	3,222	3,303	3,302	99.97%		3,757	3,757	3,757
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	8,799	8,580	6,716	78.28%		8,608	8,608	8,608
1811	EMPLOYER-MEDICARE	2,058	2,007	1,571	78.28%		2,014	2,014	2,014
1820	EMPLOYER-RETIREMENT	8,759	9,642	8,050	83.49%		9,673	9,673	9,673
1830	EMPLOYER-GROUP INSURANCE	19,352	19,359	11,323	58.49%		19,359	19,359	19,359
1870	EMPLOYER-401K	6,801	6,887	5,766	83.72%		6,910	6,910	6,910
2600	OFFICE SUPPLIES	2,823	3,000	1,178	39.27%		3,000	3,000	3,000
3110	TRAVEL	50	1,500	0	0.00%		1,500	1,500	1,500
3210	TELEPHONE	2,157	2,400	607	25.29%		1,500	1,500	1,500
3250	POSTAGE	2,471	2,700	1,876	69.48%		2,800	2,800	2,800
3520	MAINTENANCE/REPAIRS-EQUIPMENT	541	2,600	1,936	74.46%		2,600	2,600	2,600
5999	CAPITAL ITEMS<5000	0	2,000	0	0.00%		2,000	2,000	2,000
6900	CONTRACTED SERVICES	2,430	0	0	0.00%				
	TOTAL FINANCE	207,723	199,058	154,984	77.86%	0	198,801	198,801	198,801

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FINANCE

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4130-1210	SALARIES & WAGES	We currently have 3 full-time positions - We have the Finance Officer, Accounts Payable/Landfill Billing Specialist, and Accounts Receivable Specialist	134,430.00
10-4130-1260	SALARIES & WAGES-P-TIME	N/A	0.00
10-4130-1270	BONUSES	Three full-time employees X $216.57 += $649.71	650.00
10-4130-1275	LONGEVITY	Three full-time employees based on years of service	3,757.00
10-4130-1290	SALARY ADJUSTMENTS	N/A	0.00
10-4130-1810	EMPLOYER-FICA	Salaries + Bonus + Longevity X .062 = $8,607.90	8,608.00
10-4130-1811	EMPLOYER-MEDICARE	Salaries + Bonus + Longevity X .0145 = $2,013.14	2,014.00
10-4130-1820	EMPLOYER-RETIREMENT	Salaries + Longevity X .07 = $9,673.09	9,673.00
10-4130-1830	EMPLOYER-GROUP INSURANCE	Three full-time employess X $6,453 per year = $19,359	19,359.00
10-4130-1870	EMPLOYER-401K	Salaries + Longevity X .05 = $6,909.35	6,910.00
10-4130-2600	OFFICE SUPPLIES	The cost of paper and supplies has increased 21.1& over the poast 5 years, which is an average of 4.22% per year. We will try to hold office supplies to the same as last year.	3,000.00
10-4130-3110	TRAVEL	Finance officer - Conferences 2 per year X $600.00 = $1,200.00 Finance officer - NCCMT Seminar 3 per year X $100.00 = 300.00	1,500.00
10-4130-3210	TELEPHONE	Three land lines (one for each employee) plus fax phone line	1,500.00
10-4130-3250	POSTAGE	The actual cost of postage has increased 2.3% over last year, and has been projected to go up an additional 5 cents this year. This would be a 13.6% increase in one year. Since all of the payments for the County are mailed from this office, we are increasing the budget by $100.00 to account for the increase. The actual amount spent last year was $2,472, and if increased by 13.6%, would be $2,808	2,800.00
10-4130-3520	MAINTENANCE/REPAIRS-EQUIPMENT	We are leaving the budget for M/R Equipment the same as last year. This amount includes the leasing of our copier/scanner which is $175.33 per month = $2,104. The quarterly maintenance varies based on the number of copies/scans, and has been $161.82 in the first two quarters. Our copier/scanner is shared by Human Resources, Finance and the scanner is used by DSS to send court documents over the DSS for filing. If the second half of the year is as much as the first half, that would mean almost $325. in maintenance alone. The lease and the maintenance on this one machine will be $2,430.	2,600.00
10-4130-5999	CAPITAL ITEMS<5000	We may need to purchase a new fax machine and another adding machine. Estimate the cost of both to be $2,000.	2,000.00
10-4130-6900	CONTRACTED SERVICES	N/A	
	TOTALS		198,801.00

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Fund # 10	GENERAL FUND								
10-4135	HUMAN RESOURCES								
1210	SALARIES & WAGES	22,594	74,891	64,922	86.69%		77,907	77,907	77,907
1220	TRAVEL ALLOWANCE	750	3,000	2,500	83.33%		3,000	3,000	3,000
1260	SALARIES & WAGES-PART-TIME	18,510	77,773	55,777	71.72%		79,972	79,972	79,972
1270	BONUSES		434	424	97.70%		434	434	434
1275	LONGEVITY		975	976	100.10%		1,173	1,173	1,173
1810	EMPLOYER - FICA	2,485	9,553	7,379	77.24%		9,889	9,889	9,889
1811	EMPLOYER - MEDICARE	581	2,235	1,726	77.23%		2,313	2,313	2,313
1820	EMPLOYER - RETIREMENT	1,455	5,296	4,600	86.86%		5,536	5,536	5,536
1830	EMPLOYER - INSURANCE	3,763	12,906	7,549	58.49%		12,906	12,906	12,906
1870	EMPLOYER - 401-K	1,130	3,794	3,295	86.85%		3,954	3,954	3,954
2600	OFFICE SUPPLIES	1,377	2,500	1,395	55.80%		2,500	2,500	2,500
3110	TRAVEL	212	3,800	583	15.34%		6,800	6,800	6,800
3210	TELEPHONE	339	3,179	3,103	97.61%		3,179	3,179	3,179
3250	POSTAGE	52	4,000	220	5.50%		4,000	4,000	4,000
3520	MAINTENANCE/REPAIRS-EQUIPT	42	1,600	1,936	121.00%		1,600	1,600	1,600
3700	ADVERTISING		3,000	0	0.00%		3,000	3,000	3,000
3950	EMPLOYEE TRAINING		2,000	1,626	81.30%		5,000	5,000	5,000
4910	DUES & SUBSCRIPTIONS	0	5,720	2,770	48.43%		5,720	5,720	5,720
5999	CAPITAL ITEMS < $5,000	720	2,728	0	0.00%		2,728	2,728	2,728
6900	CONTRACTED SERVICES	450	23,400	7,095	30.32%				
	TOTAL HUMAN RESOURCES	54,460	242,784	167,876	69.15%	0	231,611	231,611	231,611

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HUMAN RESOURCES

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4135-1210	SALARIES & WAGES	Salaries for 2 Full-Time (FT) Human Resources Staff (HR Technician II and a HR Technician III) See Salary Sheets.	77,907.00
10-4135-1220	TRAVEL ALLOWANCE *	Travel for the HR Director	3,000.00
10-4135-1260	SALARIES & WAGES-PT	Salaries for 2 Part-Time, Temporary Human Resources Staff (HR Director and a HR Administrator) See Salary Sheets.	79,972.00
10-4135-1270	BONUSES	$200.00 Christmas Bonus for 2 FT HR Employees ($216.57 x 2= $434)	434.00
10-4135-1275	LONGEVITY	Longevity Pay at the rate as established and approved by Governing Board HR Tech III @ 2% for $785.98 and HR Tech II@ 1% for 386.08 totallying $1,173.	1,173.00
10-4135-1810	EMPLOYER - FICA	Salaries, Bonuses, Longevity x .062 = $9,889.00	9,889.00
10-4135-1811	EMPLOYER - MEDICARE	Salaries, Bonuses, Longevity x .0145 = $2,862.00	2,313.00
10-4135-1820	EMPLOYER - RETIREMENT	Salaries, Bonuses, Longevity x .07 = $5,536	5,536.00
10-4135-1830	EMPLOYER - INSURANCE	$6,453 x 2$12,906	12,906.00
10-4135-1870	EMPLOYER - 401-K	Salaries and Longevity x .05	3,954.00
10-4135-1920	LEGAL SERVICES	This is a new line item for HR, but not a new expense. From time to time, as evidenced in past years, HR and the County needs Legal consultation and representation regarding personnel actions, decisions and legal actions. When possible, we prefer to mitigate our personnel actions and decisions rather than litigating them. Funds to be used as needed and could be woefully inadequate for defending Civil Lawsuits and EEOC, DOL, OSHA and DOJ investigations and claims.	4,285.00
10-4135-2600	OFFICE SUPPLIES	The cost of paper and supplies has increased 21.1% over the past 5 years, which is an average of 4.22% per year. We share supplies with the Finance Office and we will attempt to hold office supplies to the same level as last year, if possible.	2,500.00

10-4135-3110	TRAVEL *	**(3110) Travel** Job Title of Traveler / Nature of Trip / Number of Trips / Estimated Cost of Trip / Total $ Amount Personnel Technician II / IMPA Conference / 1 / $ 500. / $ 500.00 Personnel Technician III / IMPA Conference / 1 / $ 500. / $ 500.00 Personnel Technician II / School of Government / 1 / $ 600. / $ 600.00 Personnel Technician III / School of Government / 1 / $ 600. / $ 600.00 Personnel Technician II and III / Fred Prior Personnel Workshops / 2 each / $ 300. / $ 1,200.00 Personnel Technician II and III / NC State Personnel Training / 1 each / $ 200. / $ 400.00 Personnel Director / Travel / undetermined / $ 3,000. / $ 3,000.00 **Grand Total** / **$ 6,800.00**	6,800.00
10-4135-3210	TELEPHONE	Total Number of Stations (Include FAX and Modem Lines: 4 Total Number of Mobile Phones in Department: 1 Total Number of Employees in Department: (3 FTE) 4 people Grand Total: **$3,179.00**	3,179.00
10-4135-3250	POSTAGE	The actual cost of postage has increased 2.3% over last year and has been projected to go up an additional 5 cents, which would be a 13.6% jump. The amount budgeted is unchanged.	4,000.00
10-4135-3520	MAINTENANCE/REPAIRS-EQUIPT	We are leaving the budget for M/R Equipment the same as last year. These costs are shared with the Finance Office.	1,600.00
10-4135-3700	ADVERTISING	Funds are allocated in this Line Item to cover the potential costs for advertising vacancies and Recruitment Announcements as we move more toward Centralizations of County Personnel Functions.	3,000.00

10-4135-3950	EMPLOYEE TRAINING	Training funds are budgeted primarily for the purchase of contracting and outsourcing training for Managers, Supervisors and Department Heads in regards to personnel policies and practices. Our Liability Insurance Carrier has requested that more training be conducted as it relates to safety, wellness, and other personnel functions thereby mitigating liability and lowering costs. It is our plan to increase the amount of training despite these limited resources. In addition, the costs for registrations for training workshops for HR staff covered by the appropriations in this line item.	5,000.00
10-4135-4910	DUES & SUBSCRIPTIONS	HR Laws, NC Employment Law Letter and HR Advisor (9 users) @ $1,210 and NC IMPA dues (4 HR Staff) @ $225.	1,435.00
10-4135-5999	CAPITAL ITEMS < $5,000	Funding budgeted for Equipment in FY 2013 is the same as last year.	2,728.00
10-4135-6900	CONTRACTED SERVICES	No funds budgeted for contracting with an HR Consultant in FY 2013	
	TOTALS		231,611.00

*Combined for a total of $6,800

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Fund # 10	GENERAL FUND								
10-4140	TAX OFFICE								
1210	SALARIES & WAGES	485,555	478,801	393,018	82.08%		463,732	463,732	463,732
1220	TRAVEL ALLOWANCE	300	300	250	83.33%		300	300	300
1260	TEMPORARY WAGES-LISTERS	6,034	17,202	17,573	102.16%		20,000	20,000	20,000
1270	BONUSES	3,032	2,544	2,544	100.00%		3,032	3,032	3,032
1275	LONGEVITY	6,657	5,844	5,843	99.98%		5,498	5,498	5,498
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1700	BOARD OF EQUALIZATION	300	1,000	0	0.00%		1,000	1,000	1,000
1810	EMPLOYER-FICA	30,367	31,335	25,538	81.50%		30,520	30,520	30,520
1811	EMPLOYER-MEDICARE	7,102	7,329	5,973	81.50%		7,138	7,138	7,138
1820	EMPLOYER-RETIREMENT	31,690	33,846	27,841	82.26%		32,846	32,846	32,846
1830	EMPLOYER-GROUP INSURANCE	90,437	90,342	50,670	56.09%		90,342	90,342	90,342
1870	EMPLOYER-401K	24,604	24,245	19,943	82.26%		23,462	23,462	23,462
1921	MISCELLANEOUS LEGAL FEES	17,979	30,000	12,196	40.65%		25,000	25,000	25,000
2500	AUTO SUPPLIES-GAS,TIRES,ETC	4,170	5,000	3,463	69.26%		5,000	5,000	5,000
2600	OFFICE SUPPLIES	10,357	14,000	14,010	100.07%		14,000	14,000	14,000
3110	TRAVEL	1,336	2,400	236	9.83%		2,400	2,400	2,400
3210	TELEPHONE	5,945	6,900	4,339	62.88%		6,900	6,900	6,900
3250	POSTAGE	47,426	48,000	43,662	90.96%		48,000	48,000	48,000
3520	MAINTENANCE/REPAIRS-EQUIPMENT	2,019	2,000	69	3.45%		2,000	2,000	2,000
3530	MAINTENANCE/REPAIRS-VEHICLES	1,547	2,400	899	37.46%		2,400	2,400	2,400
3700	ADVERTISING	6,953	8,000	5,136	64.20%		8,000	8,000	8,000
3950	TRAINING	3,644	3,800	1,375	36.18%		4,800	4,800	4,800
4312	LEASE AGREEMENT-COPIER	1,341	2,000	193	9.65%		2,000	2,000	2,000
4910	DUES & SUBSCRIPTIONS	6,761	7,500	6,299	83.99%		7,500	7,500	7,500
5100	CAPITAL OUTLAY-EQUIPMENT	0	0	0	0.00%				
6900	CONTRACT SERVICES	8,620	4,740	4,740	100.00%		4,740	4,740	4,740
	TOTAL TAX OFFICE	804,176	829,528	645,810	77.85%	0	810,610	810,610	810,610

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TAX DEPARTMENT

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4140-1210	SALARIES & WAGES	Salaries for 14 employees	463,732.00
10-4140-1220	TRAVEL ALLOWANCE	Business Personal Property Manager	300.00
10-4140-1260	TEMPORARY WAGES-LISTERS	Detailed Explanation: Sue Williamson retired in 2011. By allowing her to work part-time, we have delayed the need to hire a full time person to replace her until we start preparing for the next revaluation effective 1/1/2017. (Estimated salary & benefits savings: $25000)	20,000.00
10-4140-1270	BONUSES	$216.57 x 14	3,032.00
10-4140-1275	LONGEVITY	10 employees elligible	5,498.00
10-4140-1290	SALARY ADJUSTMENTS		
10-4140-1700	BOARD OF EQUALIZATION	Reimbursement to 5 Board members for annual meeting(s)	1,000.00
10-4140-1810	EMPLOYER-FICA	Salaries + bonuses + longevity x .062	30,520.00
10-4140-1811	EMPLOYER-MEDICARE	Salaries + bonuses + longevityx .0145	7,138.00
10-4140-1820	EMPLOYER-RETIREMENT	Salaries + longevity x .07	32,846.00
10-4140-1830	EMPLOYER-GROUP INSURANCE	$6453 x 14	90,342.00
10-4140-1870	EMPLOYER-401K	Salaries + longevity x .05	23,462.00
10-4140-1921	MISCELLANEOUS LEGAL FEES	Used for foreclosure costs when property does not sale at auction.	25,000.00
10-4140-2500	AUTO SUPPLIES-GAS,TIRES,ETC	3 appraiser vehicles, 1 office vehicle	5,000.00
10-4140-2600	OFFICE SUPPLIES	Includes the costs of all postcard bills (approximately 135,000), listing forms (approx 9,000), copy paper, envelopes, receipts, pens, pencils, highlighters, staples, file folders, file hangers, calculators & tapes, etc. required to operate office.	14,000.00
10-4140-3110	TRAVEL	Travel for employees to attend regional Tax Association meetings.	2,400.00
10-4140-3210	TELEPHONE	19 Stations and 3 mobile phones	6,900.00
10-4140-3250	POSTAGE	The following were mailed from the Tax Dept in 2011-2012: Annual bills: approx 37,100; Motor vehicle bills: 55,000; 2nd notice Motor vehicle bills: 22,000; Block notices for Motor vehicles: 14,000; Advertising notices: 6,500; Personal listing forms: 6,300; Business listing forms: 2,500; We also send out value change notices, receipts for partial payments, garnishment notices to taxpayers and Employers, and responses to various taxpayer requests.	48,000.00

10-4140-3520	MAINTENANCE/REPAIRS-EQUIPMENT	Tax office has 6 receipt printers, 5 regular printers, 2 map printers, a fax machine, 2 bill/line printers, and a forms burster that must be maintained and repaired. Annual cost of maintenance contract for public map printer is just over $1,000.	2,000.00
10-4140-3530	MAINTENANCE/REPAIRS-VEHICLES	Tax office has 4 vehicles assigned for county use: 3 are assigned to appraisers and 1 is assigned as an office car. Appraisers are in the field just about every day reviewing properties, and the office car is used for making daily bank deposits, post office trips, and going to meetings and conferences.	2,400.00
10-4140-3700	ADVERTISING	The Tax Dept is required by NC law to advertise delinquent real property taxes every year which costs approx. $6,000. This expense is added to the accounts that are advertised, so the County does recover the cost as the taxes are collected. We are also required to advertise the meeting of the Lenoir County Board of Equalization & Review, and the annual listing requirements	8,000.00
10-4140-3950	TRAINING	Covers cost of recertification for 3 real property appraisers, 1 personal property appraiser, mapper recertification for land records manager, and continuing education hours required for Tax Administrator acting as tax assessor and tax collector. Also includes costs for bankruptcy and collections workshop and training for HB 1779 implementation (MV law change).	4,800.00
10-4140-4312	LEASE AGREEMENT-COPIER	Covers tax office's part of county's lease agreement for copier.	2,000.00
10-4140-4910	DUES & SUBSCRIPTIONS	Includes the cost of the annual vehicle valuation (approx. $4,100), memberships in Tax Assessor's and Tax Collector's associations, and the renewal of various valuation periodicals for real and personal property purposes.	7,500.00
10-4140-5100	CAPITAL OUTLAY-EQUIPMENT		
10-4140-6900	CONTRACT SERVICES	Sturgis Web Services- oversees the online search, view, and pay website, which processed Over $600,000 in tax payments during the 2011 calender year.	4,740.00
	TOTALS		810,610.00

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Fund # 10	GENERAL FUND								
10-4150	LEGAL								
1920	PROFESS SERVICE-RETAINER	22,500	22,500	18,750	83.33%	22,500	22,500	22,500	22,500
1921	MISCELLANEOUS LEGAL FEES	52,334	40,000	21,205	53.01%	40,000	40,000	40,000	40,000
	TOTAL LEGAL	74,834	62,500	39,955	63.93%	62,500	62,500	62,500	62,500

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Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4160	COURT FACILITY								
1210	SALARIES & WAGES	14,780	18,135	12,532	69.10%		18,135	18,135	18,135
1260	SALARIES & WAGE/PART-TIME	0	1,500	0	0.00%		1,500	1,500	1,500
1270	BONUSES	0	217	0	0.00%		217	217	217
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1700	JURY COMMISSION	0	1,000	138	13.80%		1,000	1,000	1,000
1810	EMPLOYER-FICA	916	1,138	786	69.07%		1,138	1,138	1,138
1811	EMPLOYER-MEDICARE	214	267	184	68.91%		267	267	267
1820	EMPLOYER-RETIREMENT	0	1,270	0	0.00%		1,270	1,270	1,270
1830	EMPLOYER-GROUP INSURANCE	0	6,453	0	0.00%		6,453	6,453	6,453
1870	EMPLOYER-401K	0	907	0	0.00%		907	907	907
2110	DEPARTMENTAL SUPPLIES	592	2,000	144	7.20%		2,000	2,000	2,000
3310	UTILITIES	122,920	140,000	109,996	78.57%		212,000	212,000	212,000
3500	MAINTENANCE/REPAIRS-BLDG & GRN	57,478	100,000	98,227	98.23%		100,000	100,000	100,000
3930	TEMPORARY EMPLOYEES	0	2,000	0	0.00%		2,000	2,000	2,000
3991	JUVENILE DETENTION	90,803	225,000	148,352	65.93%		225,000	225,000	225,000
5600	GENERAL STATUTES-UPDATES	0	0	0	0.00%				
5999	CAPITAL ITEMS < 5000	0	1,000	0	0.00%		1,000	1,000	1,000
6910	CONTRACT SER/ELEVATORS	6,437	7,000	7,288	104.11%		9,500	9,500	9,500
6911	ELEVATOR-SERVICE MAINT	0	2,000	1,141	57.05%		2,000	2,000	2,000
6912	CONTRACT SVCS-SECURITY SYSTEM	5,929	7,000	5,929	84.70%		8,000	8,000	8,000
6913	SECURITY SYSTEM-MAINTENANCE	0	2,000	0	0.00%		2,000	2,000	2,000
6914	FIRE ALARM MONITOR	330	500	0	0.00%		500	500	500
6915	FIRE ALARM INSPECTION-COURTHOUSE	550	1,000	39	3.90%		1,000	1,000	1,000
TOTAL	COURT FACILITY	300,949	520,387	384,756	73.94%	0	595,887	595,887	595,887

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COURT FACILITY

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4160-1210	SALARIES & WAGES	SALARY FOR 1 MAINTENANCE WORKER	18,135.00
10-4160-1260	SALARIES & WAGE/PART-TIME	USED FOR TEMPORARY WAGES TO EVALUATE A PROBATIONARY EMPLOYEE BEFORE HIRING THEM INTO A FULL TIME POSITION. THE BUDGETED AMOUNT FOR THIS LINE ITEM HAS REMAINED THE SAME FOR THE PAST FOUR FISCAL YEARS. **WILL USE ONLY IF NEEDED**. MAINTENANCE WORKER I (GRADE / STEP 56-1) @ $8 PER HOUR FOR APPROXIMATELY 180 HOURS = $1,440. BUDGET $1,500	1,500.00
10-4160-1270	BONUSES	CHRISTMAS BONUS $216.57 X 1 = $216.57	217.00
10-4160-1290	SALARY ADJUSTMENTS	NONE	0.00
10-4160-1700	JURY COMMISSION	BY STATUTE, COUNTIES MUST COMPENSATE THE JURY COMMISSION FROM THE GENERAL FUND OF THE COUNTY FOR ITS SERVICES AND ALSO PAY ALL NECESSARY EXPENSES TO ADMINISTER THE JURY SYSTEM INCLUDING ALL DATA PROCESSING, DOCUMENT PROCESSING, SUPPLIES, POSTAGE, AND OTHER SIMILAR EXPENSES.	1,000.00
10-4160-1810	EMPLOYER-FICA	SALARY + BONUS X .062 = $1,137.80	1,138.00
10-4160-1811	EMPLOYER-MEDICARE	SALARY + BONUS X .0145 = $266.10	267.00
10-4160-1820	EMPLOYER-RETIREMENT	SALARY X .07 = $1,269.45	1,270.00
10-4160-1830	EMPLOYER-GROUP INSURANCE	$6,453 X 1 EMPLOYEE = $6,453	6,453.00
10-4160-1870	EMPLOYER-401K	SALARY X .05 = $906.75	907.00
10-4160-2110	DEPARTMENTAL SUPPLIES	SUPPLIES AND SMALL HAND TOOLS NEEDED FOR MISCELLANEOUS MAINTENANCE JOBS PERFORMED IN COUNTY OWNED BUILDINGS. PRIOR THREE YEAR ADOPTED BUDGET FOR THIS LINE ITEM: $3,000, $3,000, $2,000. FY12-13 BUDGET $2,000	2,000.00

10-4160-3310	UTILITIES	INCLUDES GAS, WATER, AND ELECTRIC UTILITIES FOR THE COURTHOUSE, JAIL, COURTHOUSE ANNEX, COURTHOUSE SQUARE, TAX ADMINISTRATION BUILDING, HANNIBAL BUILDING, BOARD OF ELECTIOINS, AND PARKING LOT LIGHTING IN VARIOUS PARKING LOTS. THE CITY OF KINSTON HAS INCREASED WATER AND ELECTRIC RATES SEVERAL TIMES OVER THE PAST FEW YEARS AND ADDED A STORMWATER FEE FOR EACH BUILDING AND PAVED PARKING LOT. THE ADDITION OF THE NEW JAIL FOR FY12-13 WILL ADD A SIGNIFICANT AMOUNT TO THIS COST CENTER (ESTIMATE IS $12,000 PER MONTH, OF WHICH HALF WILL BE CHARGED TO 10-4160-3310 AND HALF TO 10-4260-3310). PRIOR THREE YEAR BUDGETED AMOUNTS FOR THIS LINE ITEM WERE $120,000, $130,000, AND $140,000. BUDGET FOR FY12-13 $212,000. ($140,000 + $72,000)	212,000.00
10-4160-3500	MAINTENANCE/REPAIRS-BLDG & GRN	INCLUDES CONTRACTS WITH VARIOUS LOCAL VENDORS AND CONTRACTORS FOR MAINTENANCE OF COUNTY OWNED BUILDINGS: PAPER PRODUCTS & TOILET SUPPLIES $5,000, CLEANING CONTRACTOR $51,000, GROUNDS MAINTENANCE $11,000, ELEVATOR INSPECTIONS $7,000, VARIOUS CONTRACTORS $13,000, SUPPLY HOUSES FOR PARTS $7,000, AND SECURITY VENDORS $6,000. PRIOR THREE YEAR BUDGETED AMOUNTS FOR THIS COST CENTER: $105,000, $100,000, $100,000. BUDGET FOR FY12-13 $100,000.	100,000.00
10-4160-3930	TEMPORARY EMPLOYEES	IN THE MAINTENANCE DEPARTMENT, TEMPORARY EMPLOYEES ARE BASICALLY SHORT-TERMED CONTRACTED MANUAL LABORERS. WE WOULD CONTRACT WITH AN AGENCY SUCH AS MEGA FORCE TO SUPPLY US WITH LABORERS FOR A SPECIFIC PROJECT WITH A SHORT DURATION. PRIOR THREE YEARS BUDGET FOR THIS LINE ITEM WAS $2,000, $2,000, $2,000. **THIS COST CENTER WILL ONLY BE USED IF ABSOLUTELY NECESSARY.** BUDGET FOR FY12-13 $2,000.	2,000.00

10-4160-3991	JUVENILE DETENTION	THIS COST CENTER INVOLVES PAYMENT TO THE NC DEPARTMENT OF JUVENILE JUSTICE FOR THE HOUSING OF JUVENILES ARRESTED IN LENOIR COUNTY. LENOIR COUNTY IS NOT EQUIPPED OR APPROVED TO HOUSE JUVENILES. THIS COST CENTER HAS CHANGED DRASTICALLY OVER THE PAST YEAR. NEW LEGISLATION ENACTED JULY 1, 2011 HAS INCREASED THE COST PER JUVENILE / PER DAY TO $120. PRIOR THREE YEARS ADOPTED BUDGET WAS $50,000, $60,000, $75,000. THE FY11-12 BUDGET OF $75,000 HAD TO BE AMENDED IN MARCH 2012 AND INCREASED BY AN EXTRA $140,000 TO PAY FOR THE INCREASE MANDATED BY THE STATE OF NORTH CAROLINA. BUDGET FOR FY12-13 $225,000.	225,000.00
10-4160-5600	GENERAL STATUTES-UPDATES	THIS LINE ITEM INVOLVES THE PURCHASE OF UPDATED GENERAL STATUTE BOOKS FOR THE CLERK OF COURT. PRIOR THREE YEARS ADOPTED BUDGET FOR THIS COST CENTER WAS $500, $500, $0. BUDGET FOR FY12-13 $0.	0.00
10-4160-5999	CAPITAL ITEMS < 5000	MAINTENANCE UTILIZES THIS LINE ITEM MAINLY TO PURCHASE NEW, USED, AND REPLACEMENT DESKS AND CHAIRS FOR VARIOUS COUNTY DEPARTMENTS AND THE COURT SYSTEM, INCLUDING THE CLERK OF COURT. IT IS ALSO USED TO PURCHASE OTHER LIGHT EQUIPMENT WITH A UNIT COST BETWEEN $500 AND $4,999. THIS LINE ITEM WILL ONLY BE USED IF CHAIRS AND DESKS CAN NO LONGER BE REPAIRED OR A PIECE OF EQUIPMENT NEEDS TO BE REPLACED. PRIOR THREE YEARS BUDGETED AMOUNTS FOR THIS LINE WERE $1,000, $1,000, $1,000. BUDGET FOR FY12-13 $1,000.	1,000.00
10-4160-6910	CONTRACT SER/ELEVATORS	MONTHLY INSPECTIONS AND MAINTENACE OF ELEVATORS IN THE COURTHOUSE AND JAIL	9,500.00
10-4160-6911	ELEVATOR-SERVICE MAINT	REPAIR COSTS NOT COVERED IN MAINTENANCE AGREEMENTS	2,000.00
10-4160-6912	CONTRACT SVCS-SECURITY SYSTEM	MONTHLY INSPECTIONS AND MAINTENANCE OF SECURITY SYSTEMS IN THE COURTHOUSE (INCLUDES NEW JAIL)	8,000.00
10-4160-6913	SECURITY SYSTEM-MAINTENANCE	REPAIR COSTS NOT COVERED IN MAINTENANCE AGREEMENTS	2,000.00
10-4160-6914	FIRE ALARM MONITOR	FIRE ALARM MONITORING FOR COURTHOUSE	500.00
10-4160-6915	FIRE ALARM INSPECTION-COURTHOUSE	FIRE ALARM INSPECTIONS FOR THE COURTHOUSE	1,000.00
	TOTALS		595,887.00

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Fund # 10	GENERAL FUND								
10-4170	ELECTIONS								
1210	SALARIES & WAGES	125,022	126,565	105,472	83.33%		126,565	126,565	126,565
1260	SALARIES/WAGES-PART TIME	0	600	0	0.00%		600	600	600
1270	BONUSES	866	867	848	97.81%		867	867	867
1275	LONGEVITY	2,272	2,460	2,459	99.96%		2,962	2,962	2,962
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1700	OFFICIAL FEES-BOARD	9,825	9,825	8,188	83.34%		9,825	9,825	9,825
1720	ELECTION EXPENSE - COUNTY ELEC	44,833	25,000	17,114	68.46%		40,000	40,000	40,000
1721	ELECTION EXPENSE - CITY ELECTI	0	55,000	14,073	25.59%				
1730	SALARIES/WAGES-COUNTY ELECTI	51,962	50,000	22,731	45.46%		40,000	40,000	40,000
1810	EMPLOYER-FICA	9,949	10,250	7,054	68.82%		11,211	11,211	11,211
1811	EMPLOYER-MEDICARE	2,327	2,398	1,650	68.81%		2,622	2,622	2,622
1820	EMPLOYER-RETIREMENT	8,205	9,006	7,534	83.66%		9,067	9,067	9,067
1830	EMPLOYER-GROUP INSURANCE	25,841	25,812	15,093	58.47%		25,812	25,812	25,812
1870	EMPLOYER-401-K (ELECTION WORKE	6,370	6,452	5,397	83.65%		6,477	6,477	6,477
1921	LEGAL FEES		5,000	3,678	73.56%		7,000	7,000	7,000
2600	OFFICE SUPPLIES	3,623	5,000	2,868	57.36%		5,000	5,000	5,000
3110	TRAVEL	1,709	2,000	1,514	75.70%		2,000	2,000	2,000
3210	TELEPHONE	5,058	3,800	3,861	101.61%		4,500	4,500	4,500
3250	POSTAGE	5,129	6,000	3,362	56.03%		7,000	7,000	7,000
3500	MAINT/REPAIRS-BLDGS	1,200	1,800	1,400	77.78%		1,800	1,800	1,800
3520	MAINTENANCE/REPAIRS-EQUIPMENT	650	2,000	895	44.75%		1,000	1,000	1,000
3550	HAVA ACCESSIBILITY IMPROVE	4,132	0	0	0.00%				
3950	TRAINING	4,013	4,300	3,038	70.65%		5,000	5,000	5,000
3990	CONTRACTED SERVICES-OTHER	5,777	34,064	34,064	100.00%		34,064	34,064	34,064
4910	DUES & SUBSCRIPTIONS	40	200	130	65.00%		200	200	200
5999	CAPITAL ITEMS<5,000	0	2,000	1,609	80.45%				
	TOTAL ELECTIONS	318,803	390,399	264,032	67.63%	0	343,572	343,572	343,572

BOARD OF ELECTIONS

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4170-1210	SALARIES & WAGES	Salary line for Director, Supervisor and 2 Deputies.	126,565.00
10-4170-1260	SALARIES/WAGES-PART TIME	Reason for Temporary Wages is because part-time office staff is needed during the rushed times. Close Elections and State mandates are a very busy time. We need part-time help when the staff members are out for required seminars.	600.00
10-4170-1270	BONUSES	$216.57 X Number of Eligible Employees = 4	867.00
10-4170-1275	LONGEVITY	List of eligible employees = 4	2,962.00
10-4170-1290	SALARY ADJUSTMENTS		
10-4170-1700	OFFICIAL FEES-BOARD	Salary line for three board members.	9,825.00
10-4170-1720	ELECTION EXPENSE - COUNTY ELEC	All Election expenses. We will have two elections in this budget cycle.	40,000.00
10-4170-1721	ELECTION EXPENSE - CITY ELECTI	This line will not be used in this budget year.	
10-4170-1730	SALARIES/WAGES-COUNTY ELECTI	Wages to pay all precinct officials.	40,000.00
10-4170-1810	EMPLOYER-FICA	Salary for 4 employees & 3 board members X .042	11,211.00
10-4170-1811	EMPLOYER-MEDICARE	Salary for 4 employees & 3 board members X .0145	2,622.00
10-4170-1820	EMPLOYER-RETIREMENT	Salary for 4 employees X .07	9,067.00
10-4170-1830	EMPLOYER-GROUP INSURANCE	$6,453 X Number of Participating Employees = 4	25,812.00
10-4170-1870	EMPLOYER-401-K (ELECTION WORKE	Salary for 4 employees X .05	6,477.00
10-4170-1921	LEGAL FEES	We have 3 legal matters pending. We will need the county attorney to represent us. This past year we had to add this line item because we have not had it before. We used about 4,000 this year and still have those cases pending. We wanted to make sure we have enough to cover the fees needed.	7,000.00
10-4170-2600	OFFICE SUPPLIES	Routine office supplies for the operation of the department. This year is a presidential election and we have almost used all of our office supply money for this budget year with regular elections.	5,000.00
10-4170-3110	TRAVEL	Detailed Explanation: Board members, directors and staff attend training classes, state meetings, district meetings, absentee meetings and Canvass. Most of these meetings are out of town. (SBOE Seminars, IOG Seminars, Director Conferences & District meetings for Board Members and Directors, occassionally staff. The mileage would depend on how many cars are needed, if 4 or 7 goto the meetings and of course where the meetings are.	2,000.00
10-4170-3210	TELEPHONE	Regular monthly telephone bill, long distance and regular monthly cell phone bill. I figured this on the last 8 months average per month. We have 8 phones, 1 fax and 1 cell phone in this department.	4,500.00
10-4170-3250	POSTAGE	Last years budget we requested $6,000. With all that will be mailed and this being a Presidential year as well as postage going up, we are requesting more this year.	7,000.00
10-4170-3500	MAINT/REPAIRS-BLDGS	We have our office cleaned once a month. We ask the janitorial service to clean One Stop sites occasionally. They clean twice a month for $100.00 a month. They also clean the One Stop sites for us if they need it before an election.	1,800.00

10-4170-3520	MAINTENANCE/REPAIRS-EQUIPMENT	We occasionally have equipment to break down and it has to be fixed or replaced. We did have a kardveyer to break this year and it cost $725.00 to get it fixed. They are old and no one around here works on them so someone had to come from Virginia.	1,000.00
10-4170-3550	HAVA ACCESSIBILITY IMPROVE	We use this line when we receive Federal and State funds to purchase equipment or upgrade	
10-4170-3950	TRAINING	We all go to training depending on the type of training it is. We each have to take so many courses to get certified. Four staff members (including me) and three board members go to these meetings and seminars. All of the staff, one board member and my self are certified. It takes about four years of classes to be eligible to take the exam (40 Pages long) to get certified. We have two new board members that are not certified yet. Then we have to take so many in two years to stay certified. We certainly do that so we do not have to take the exam again. (SBOE Seminars, IOG Seminars, Director Conferences, Distrcit Meetings for Baord Members and Director, occassionally staff. Most of the registration fees are $125 per person and that is for two days most of the time. Distrcit Meetings of course is no charge to attend.	5,000.00
10-4170-3990	CONTRACTED SERVICES-OTHER	Service Contract and Lease on Copy Machine, Service Contract on Voting Equipment Software Lic. Agreement and Hardware Maint. Agreement	34,064.00
10-4170-4910	DUES & SUBSCRIPTIONS	Board members dues are $30 every two years, paid to the Board Members Association. Director and staff dues are $10 yearly for all of us to stay a member of our association and is payable to the North Carolina Association of Directors of Elections.	200.00
10-4170-5999	CAPITAL ITEMS<5,000	Nothing budgeted this fiscal year.	
	TOTALS		343,572.00

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Fund # 10	GENERAL FUND								
10-4180	REGISTER OF DEEDS								
1210	SALARIES & WAGES	142,272	158,205	133,085	84.12%		158,471	158,471	158,471
1270	BONUSES	866	1,083	1,060	97.88%		1,083	1,083	1,083
1275	LONGEVITY	3,106	3,184	3,183	99.97%		3,274	3,274	3,274
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	8,783	10,073	8,266	82.06%		10,096	10,096	10,096
1811	EMPLOYER-MEDICARE	2,054	2,356	1,933	82.05%		2,361	2,361	2,361
1820	EMPLOYER-RETIREMENT	9,112	11,298	9,511	84.18%		11,322	11,322	11,322
1830	EMPLOYER-GROUP INSURANCE	20,473	32,265	15,135	46.91%		32,265	32,265	32,265
1860	EMPLOYER-REG DEEDS PENSION FUN	2,952	3,000	2,463	82.10%		3,000	3,000	3,000
1870	EMPLOYER-401K	7,074	8,070	6,813	84.42%		8,088	8,088	8,088
2600	OFFICE SUPPLIES	7,609	12,000	10,922	91.02%		12,000	12,000	12,000
3110	TRAVEL	2,181	2,100	1,584	75.43%		2,000	2,000	2,000
3210	TELEPHONE	3,475	4,000	2,456	61.40%		3,500	3,500	3,500
3250	POSTAGE	774	1,000	621	62.10%		1,000	1,000	1,000
3520	MAINTENANCE/REPAIRS-EQUIPMENT	5,110	15,000	11,998	79.99%		13,000	13,000	13,000
3800	CONTRACT SER/INDEX	37,986	30,000	30,000	100.00%		26,000	26,000	26,000
3801	CONTRACT SER/MICROFILM	996	2,000	1,500	75.00%		2,000	2,000	2,000
4910	DUES/SUBSCRIPTIONS	300	500	500	100.00%		500	500	500
	TOTAL REGISTER OF DEEDS	255,123	296,134	241,030	81.39%	0	289,960	289,960	289,960

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REGISTER OF DEEDS

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4180-1210	SALARIES & WAGES	SALARIES FOR 4 EMPLOYEES AND FOR 5 MONTHS AT PRESENT REGISTER OF DEEDS SALARY PLUS 30 DAYS OF PAID VACATION AND 7 MONTHS AT BEGINNING SALARY OF $43,399 FOR NEW REGISTER OF DEEDS = $158,471	158,471.00
10-4180-1270	BONUSES	CHRISTMAS BONUS OF $216.57 X 5 = $1,083.00	1,083.00
10-4180-1275	LONGEVITY	LONGEVITY FOR 4 EMPLOYEES BASED ON NUMBER OF YEARS OF SERVICES = $3,274	3,274.00
10-4180-1290	SALARY ADJUSTMENTS	NONE	0.00
10-4180-1810	EMPLOYER-FICA	SALARIES + BONUSES X .062 = $10,096	10,096.00
10-4180-1811	EMPLOYER-MEDICARE	SALARIES + BONUSES X .0145 = $2,361	2,361.00
10-4180-1820	EMPLOYER-RETIREMENT	SALARIES + LONGEVITY X .07 = $11,322	11,322.00
10-4180-1830	EMPLOYER-GROUP INSURANCE	$6,453 X 5 EMPLOYESS = $32,265	32,265.00
10-4180-1860	EMPLOYER-REG DEEDS PENSION FUN	1.5% OF CERTAIN FEES COLLECTED IN OFFICE IS PUT IN THIS FUND EACH MONTH, BASED ON PROJECTED AVERAGE OF $250 X 12 = $3000.00	3,000.00
10-4180-1870	EMPLOYER-401K	SALARIES X .05 = $8,088	8,088.00
10-4180-2600	OFFICE SUPPLIES	THE COST OF SECURED BOND PAPER USED FOR VITAL RECORDS IS $116.00 PER UNIT OF 1000, USE 9 UNITS A YEAR @ $1044.00, THIS MAY GO UP PER CONTRACT WITH THE VITAL RECORDS, BONDED PAPER USED FOR MARRIAGE LICENSE IS $426.00 PER CASE, USE 1 CASE A YEAR, THIS IS REQUIRED PER VITAL RECORDS. PAPER FOR COPIERS $1200, ROLL PAPER USED FOR MAP MACHINE & WIDE FORMAT PRINTER $1000, TONER FOR PRINTER $1300, BINDERS FOR VITALS AND REAL ESTATE $3000, PAPER FOR THE REAL ESTATE BINDERS $1200, CD'S & HP BACKUP TAPES FOR REAL ESTATE SERVER $640, PRINTING ENVELOPES, STATIONARY, MAILING LABELS AND ETC $1200, SEALS, STAPLES, PENS, & ETC $950.00	12,000.00
10-4180-3110	TRAVEL	TRAVEL FOR REGISTER OF DEEDS TO ATTEND LEG/ED CONFERENCE $500, REGISTER OF DEEDS TO ATTEND STATE CONFERENCE $1200.00 AND 2 DISTRICT/COMMITTEE MEETINGS AT $100. 3 STAFF MEMBERS TO ATTEND WORKSHOP/SCHOOLS $200. = $2,000.00	2,000.00

10-4180-3210	TELEPHONE	REGISTER OF DEEDS OFFICE HAS 1 FAX LINE AND 8 TELEPHONE LINES. BREAKDOWN: STAFF OF 5 HAS 1 LINE EACH ON THEIR DESK, THERE IS 1 LINE IN THE SCAN ROOM, 1 LINE NEAR THE VITAL RECORDS VAULT. THERE IS 1 LINE FOR ATTORNEYS/PUPLIC MAKING 9 TELEPHONE LINES IN THE REGISTER OF DEEDS OFFICE COSTING $3500.00	3,500.00
10-4180-3250	POSTAGE	FLAT RATE POSTAGE FOR CORRESPONDENCE SENT FROM THE REGISTER OF DEEDS	1,000.00
10-4180-3520	MAINTENANCE/REPAIRS-EQUIPMENT	TO COVER THE COST OF LEASES FOR 2 COPIERS $5400, 1 WIDE FORMAT COPIER $4100, MAINTANCE/REPAIR FOR 1 MINOLTA RP-609Z MAP MACHINE $2500 AND $1000 FOR MAINTANCE/REPAIR OF PRINTERS, TYPEWRITERS, AND OTHER OFFICE EQUIPMENT = $13,000.00	13,000.00
10-4180-3800	CONTRACT SER/INDEX	TO COVER THE SUPPORT OF THE SOFTWARE AND LICENSE FOR THE REGISTER OF DEEDS OFFICE INDEXING SERVICES FOR ALL REAL ESTATE, VITAL RECORDS AND MAPS AND THE WEB SERVICE FOR THE INTERNET FOR REAL ESTATE	26,000.00
10-4180-3801	CONTRACT SER/MICROFILM	MICROFILM IS THE ONLY MEDIA ACCEPTED BY NC ARCHIVES FOR ALL IMAGES OF RECORDS IN THE REGISTER OF DEEDS OFFICE. COTT PROVIDES THE MICROFILM FROM OUR DATA BASE AND SENDS THIS TO THE NC ARCHIVES	2,000.00
10-4180-4910	DUES/SUBSCRIPTIONS	MEMBERSHIP FOR THE NORTH CAROLINA ASSOCIATES OF REGISTER OF DEEDS IS BASED ON POPULATION, FOR LENOIR CO. IT IS $475.00 AND THE DISTRICT DUE IS $25.00. THE PRESENT REGISTER OF DEEDS IS AN ACTIVE MEMBER OF BOTH.	500.00
	TOTALS		289,960.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4200	NON-DEPARTMENTAL								
1830	RETIREE-GROUP INSURANCE	216,169	245,000	151,051	61.65%		250,000	250,000	250,000
1850	UNEMPLOYMENT COMPENSATION	20,575	55,000	50,234	91.33%		30,000	30,000	30,000
1910	PROFESS SVCES-INDEP AUDIT	18,484	22,000	18,208	82.76%		22,000	22,000	22,000
1911	PROFESS SVCES-COST ALLOCATION	5,000	5,000	5,000	100.00%		5,000	5,000	5,000
1912	PROF SVCES-WORKERS COMP ADMIN	35,250	37,000	28,333	76.58%		37,000	37,000	37,000
1913	PROF SVCES-BUS PER PROP-AUDIT	2,634	20,631	20,628	99.99%				
1914	PROF SVCES-SALES TAX AUDIT	639	10,000	1,640	16.40%		10,000	10,000	10,000
1915	PROF SVCES-MEDICAID COST RPT	450	750	750	100.00%		750	750	750
1916	PROF SVCS-OPEB STUDY	4,435	5,000	4,485	89.70%		5,000	5,000	5,000
3990	AUCTION EXPENSE	294	1,000	0	0.00%		100	100	100
4310	LEASE-POSTAGE MACH-COURTHOUSE	6,480	6,660	6,660	100.00%		7,000	7,000	7,000
4311	POSTAGE BY PHONE/SUPPLIES	-1,138	20,000	807	4.04%		3,000	3,000	3,000
4520	INSURANCE LIABILITY-VEHICLES	57,303	66,000	63,779	96.63%		70,000	70,000	70,000
4530	INSURANCE-PUBLIC OFFICIAL BOND	1,623	1,200	0	0.00%		1,200	1,200	1,200
4540	INSURANCE-P E P LIABILITY	120,690	130,000	107,665	82.82%		130,000	130,000	130,000
4550	INSURANCE-BLDG/COMM LIAB	80,441	85,000	79,198	93.17%		85,000	85,000	85,000
4551	INSURANCE - FLOOD	6,957	8,000	7,427	92.84%		8,500	8,500	8,500
4560	WORKMENS COMPENSATION	454,529	400,000	288,669	72.17%		300,000	300,000	300,000
4565	HEARING CONSERVATION PROGRAM	1,153	1,500	1,313	87.53%		1,500	1,500	1,500
4988	TAXES DUE FORECLOSED PROP	26,040	30,000	24,220	80.73%		30,000	30,000	30,000
4989	CLOSING COSTS-FORECLOSED PROPERTY	1,551	10,000	1,517	15.17%		2,500	2,500	2,500
4990	REFUND-TAX DEPT-COUNTY TAXES	6,082	20,000	9,586	47.93%		10,000	10,000	10,000
4991	MISCELLANEOUS	7,729	21,953	10,075	45.89%		15,000	15,000	15,000
4995	FLOOD PROPERTY-ENVIRONMENTAL	140	10,000	1,688	16.88%		5,000	5,000	5,000
4996	UST ENVIRONMENTAL		30,000	0	0.00%				
6460	CONCEAL WEAP-DEPT OF JUST-SHF	14,885	19,000	17,645	92.87%		11,000	11,000	11,000
7001	SCHOOL BOND DEBT RESERVE	0	0	0	0.00%				
	TOTAL NON-DEPARTMENTAL	1,088,395	1,260,694	900,578	71.44%	0	1,039,550	1,039,550	1,039,550

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4201	PROCESS FUNDS DEPART								
6010	SCHOOLS-FINES	385,686	500,000	282,217	56.44%		380,000	380,000	380,000
6012	CO SCHOOLS-FORFEITURES	3,654	3,000	0	0.00%		3,000	3,000	3,000
6013	STATE-SPECIAL VEH INTEREST	44,869	50,000	35,001	70.00%		45,000	45,000	45,000
6014	ROD-FLOODPLAIN MAPPING FEE	11,440	12,000	10,161	84.68%		11,000	11,000	11,000
6020	BATTLEFIELD ACQ GRANT-37-09-CW-1715	34,553	0	0	0.00%				
6031	PESTICIDE TRUST GRANT	0	14	0	0.00%				
6033	PESTICIDE TRUST GRANT-06	0	1,782	0	0.00%				
6034	COOP EXT-SHIP GRANT	2,003	14,737	3,218	21.84%				
6036	NC AGR COST SHARE PROGRAM-REC	0	1,553	1,553	100.00%				
6037	COOP EXT-21ST CENTURY-GRANT	9,767	844	758	89.81%				
6038	PEG-TACC 9	12,969	33,500	24,881	74.27%		33,500	33,500	33,500
6039	PEG-LCBOE	12,969	33,500	24,881	74.27%		33,500	33,500	33,500
6040	TOBACCO TRUST FUND-FARMERS MARKET		15,000	15,672	104.48%				
6041	GRANT-COOP EXT-CYFAR		1,504	1,504	100.00%				
6107	OCC & TOURISM TAX 3%	210,034	170,000	155,051	91.21%		200,000	200,000	200,000
6340	JCPC PROGRAMS	0	0	0	0.00%		206,571	206,571	206,571
6344	STRUCTURED DAY/JUV RESTITUTION	131,902	133,348	111,120	83.33%				
6352	TEEN COURT	32,897	33,029	27,520	83.32%				
6356	JCPC ADVISORY COUNCIL	4,653	5,000	3,211	64.22%				
6362	GANG GRANT-POSITIVE BEHAVIOR	58,663	10,707	10,707	100.00%				
6363	8TH JUDICIAL DIST COMM INTERV GRANT		120,500	58,500	48.55%				
6364	DJJDP MACARTHUR FOUNDATION GRANT		2,000	1,332	66.60%				
6403	EMPG SUPPLEMENTAL	6,041	25,994	20,589	79.21%				
6404	SHERIFF-CIVIL PROCESS SVC EXP		109,393	0	0.00%				
6901	GRANT-NCDOT-SANDY BOTTOM VFD		25,000	25,000	100.00%				
	TOTAL PROCESS FUNDS DEPART	962,100	1,302,405	812,876	62.41%	0	912,571	912,571	912,571

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4202	OUTSIDE AGENCIES								
6900	COMMUNITY COUNCIL FOR ARTS	57,500	7,500	6,250	83.33%		7,500	7,500	7,500
6905	COUN ON AGING	22,500	22,500	18,075	80.33%		22,500	22,500	22,500
6910	FLYNN HOME	7,500	7,500	6,250	83.33%		7,500	7,500	7,500
6915	FOREST RESOURCES	76,424	92,000	52,842	57.44%		92,000	92,000	92,000
6925	NATIONAL GUARD	2,500	2,500	2,083	83.32%				
TOTAL	OUTSIDE AGENCIES	166,424	132,000	85,500	64.77%	0	129,500	129,500	129,500

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4210	MANAGEMENT INFO SYST								
1210	SALARIES & WAGES	355,362	363,948	303,240	83.32%		363,948	363,948	363,948
1220	TRAVEL ALLOWANCE	10,500	10,800	9,000	83.33%		10,800	10,800	10,800
1270	BONUSES	1,733	1,733	1,696	97.87%		1,733	1,733	1,733
1275	LONGEVITY	4,050	4,343	4,343	100.00%		4,343	4,343	4,343
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	21,346	22,942	18,134	79.04%		22,842	22,842	22,842
1811	EMPLOYER-MEDICARE	4,992	5,366	4,241	79.03%		5,366	5,366	5,366
1820	EMPLOYER-RETIREMENT	23,146	25,707	21,469	83.51%		25,781	25,781	25,781
1830	EMPLOYER-GROUP INSURANCE	50,441	51,624	30,194	58.49%		51,624	51,624	51,624
1870	EMPLOYER-401K	17,971	18,415	15,379	83.51%		18,415	18,415	18,415
2600	OFFICE SUPPLIES	20,752	24,000	22,852	95.22%		26,000	26,000	26,000
2650	COMPUTER SOFTWARE	5,091	2,000	590	29.50%		2,000	2,000	2,000
3110	TRAVEL	1,580	2,000	731	36.55%		2,000	2,000	2,000
3210	TELEPHONE	14,503	12,000	10,680	89.00%		12,000	12,000	12,000
3250	POSTAGE	6	100	1	1.00%		100	100	100
3520	MAINTENANCE/REPAIRS-EQUIPMENT	12,532	13,000	10,772	82.86%		16,000	16,000	16,000
3800	CONTRACT SER/COMPUTER	114,310	160,790	156,473	97.32%		190,090	190,090	190,090
3950	EMPLOYEE TRAINING	0	500	0	0.00%		500	500	500
4910	DUES/SUBSCRIPTIONS	30	300	300	100.00%		300	300	300
5999	CAPITAL ITEMS<5,000	732	1,000	935	93.50%		1,000	1,000	1,000
7100	LEASE/PURCHASE-PRINCIPAL	180,358	174,000	151,312	86.96%		180,000	180,000	180,000
TOTAL	MANAGEMENT INFO SYST	839,435	894,568	762,342	85.22%	0	934,842	934,842	934,842

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MANAGEMENT INFORMATION SYSTEMS

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4210-1210	SALARIES & WAGES	Salaries for 7 MIS employees and 1 GIS Employee	363,948.00
10-4210-1220	TRAVEL ALLOWANCE	$100 per employee per month for in county travel on personal vehicle. Director receives $300. MIS employees are required to drive to outlying EMS sites, Landfill, and all other departments on a daily basis. $10,800	10,800.00
10-4210-1270	BONUSES	$216.57 X 8 Employees = $1,732.56	1,733.00
10-4210-1275	LONGEVITY	Longevity for 5 eligible employees at different rates = $4,342.57	4,343.00
10-4210-1290	SALARY ADJUSTMENTS		0.00
10-4210-1810	EMPLOYER-FICA	Salary X .062 for 8 employees = $22,941.43	22,842.00
10-4210-1811	EMPLOYER-MEDICARE	Salary X .0145 for 8 employees = $5,365.33	5,366.00
10-4210-1820	EMPLOYER-RETIREMENT	Salary X .07 for 8 employees = $25,780.33	25,781.00
10-4210-1830	EMPLOYER-GROUP INSURANCE	$6,453 X for 8 employees = $51,624	51,624.00
10-4210-1870	EMPLOYER-401K	Salary X .05 for 8 employees = $18,414.52	18,415.00
10-4210-2600	OFFICE SUPPLIES	Ribbons for printers at Tax office - $3500, Toners for Printers across all county departments - $6000, Inkjet Cartridges for printers and plotters across all county depts - $5000, Receipt Paper for Tax office - $4500 and incidental office supplies for IT dept - $2000. Last year budgeted $18000 and have already had to move $6000 over to compensate for increase in price of paper and cost of transporting it.	26,000.00
10-4210-2650	COMPUTER SOFTWARE	$2000 Server software licenses for new server.	2,000.00
10-4210-3110	TRAVEL	User Support Techs have to be certified for us to be allowed to diagnosis pc problems and allow techs to order replacement parts (2 @ $250 = $500). GIS Coordinator attends 2 conferences each year to maintain his certifications as Certified Mapper and Flood Plain Coordinator (2 @ $250 = $500). The Director and one other employee attend 1 conference each with NCLGISA each year to stay abreast of upcoming legislation and trends in IT in Government environment (2 @ $500 = $1000) Total = $2000	2,000.00
10-4210-3210	TELEPHONE	Long Distance Charges $200, PRI's for Use on VOIP system $200, Base Charges for Phones $400 and Ethernet connection for Internet and Landfill $11,200.	12,000.00
10-4210-3250	POSTAGE	$100 for general return of equipment and mailings	100.00

10-4210-3520	MAINTENANCE/REPAIRS-EQUIPMENT	$16000. This covers all printers, and other equipment such as projectors, plotters, wireless routers, etc that need to be either replaced or repaired. Also includes any repairs on UPS's, Laptops, Batteries etc for equipment.	16,000.00
10-4210-3800	CONTRACT SER/COMPUTER	Visions Software (Jail and Sheriff) $26,000, Logics Software (Finance) $16,000, Bormuth Associates, Inc. (Tax) $19,200, ConnectGIS (Online Tax) $3,600, ESRI (Mapping/Tax) $10,000, Novell (County Wide File and Print services) $11,000 Increased By $1000 per Contract, Jolly Giant Software (DSS/Tax Access) $1,500, Google Mail Costs (County Wide) $19,000 New addition for changing to google Mail, Centurylink Cloud Services (CountyWide) $20,520, Dell Tech Services 8 (County Wide) $1,000, Domain Name Registration / Beltane Web Services (Web DNS) $150, System Commander Software (Jury) $2,000, AFIX Livescan Fingerprinting (Sheriff) $6,000, Minisoft Emulation(DSS)$2,100, Ironport Email Monitoring maintenance - (County Wide) $6,000, Minisoft (Tax) $500, Dell Server Maintenance - (County Wide) $5,000 Virtual servers coming out from under maint., Embarq Trend Micro Virus Cards (County Wide) $5,000, Morphotrax - (Jail) $4,800, Increase by $300 per contract, DNS/firewall maintenance - (County Wide) $5,000, Embarq connections- LF/CH - SDLA/CH $13,020, TEAMia Support Contract on VMware and Networker - County Wide $11,200, Carolina Software - Landfill $1,500	190,090.00
10-4210-3950	EMPLOYEE TRAINING	Dell Training for all MIS employees to allow for Dell Warranty subscriptions - $250, and NC URISA training for the GIS Coordinator - $250.	500.00
10-4210-4910	DUES/SUBSCRIPTIONS	$300 for Membership in NCLGISA and GMIS which is the North Carolina Local Government Information Systems Association and the Government Mangement Information Systems (ones is state and the other is the international association.	300.00
10-4210-5999	CAPITAL ITEMS<5,000	$1000 – Staff Laptop for Checkout for on call support	1,000.00
10-4210-7100	LEASE/PURCHASE-PRINCIPAL	$27000 for Dell lease on Tech Refresh, $400 for Sheriff Image Server lease, $47000 Lease with TEAMIA for our Virtual server farm; $19,100 with TEAMIA for our Backup Equipment, $1500 with Dell Lease for second year Tech Refresh, and $85000 with Centurylink for all of the VOIP system and data equipment for the entire County.	180,000.00
	TOTALS		934,842.00

Lenoir County

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7/1/2012 Through 6/30/2013

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Fund # 10	GENERAL FUND								
10-4260	PUBLIC BUILDINGS								
1210	SALARIES & WAGES	84,423	85,466	62,132	72.70%		80,242	80,242	80,242
1260	SALARIES/WAGES-PART TIME	0	1,500	0	0.00%		1,500	1,500	1,500
1270	BONUSES	650	650	424	65.23%		650	650	650
1275	LONGEVITY	1,251	1,283	916	71.40%		933	933	933
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	5,254	5,419	3,867	71.36%		5,074	5,074	5,074
1811	EMPLOYER-MEDICARE	1,229	1,268	904	71.29%		1,187	1,187	1,187
1820	EMPLOYER-RETIREMENT	5,517	6,073	4,160	68.50%		5,683	5,683	5,683
1830	EMPLOYER-INSURANCE	19,352	19,359	7,560	39.05%		19,359	19,359	19,359
1870	EMPLOYER-401K	4,284	4,338	2,980	68.70%		4,059	4,059	4,059
2110	DEPARTMENTAL SUPPLIES	592	2,000	144	7.20%		2,000	2,000	2,000
3110	TRAVEL	0	1,000	0	0.00%		1,000	1,000	1,000
3310	UTILITIES	224,842	265,000	197,232	74.43%		337,000	337,000	337,000
3500	MAINTENANCE/REPAIRS-BLDG & GRN	103,972	120,000	94,019	78.35%		120,000	120,000	120,000
3520	MAINTENANCE/REPAIRS-EQUIPMENT	0	1,000	0	0.00%		1,000	1,000	1,000
3530	MAINT/REPAIR-VEHICLES	2,952	4,000	1,285	32.13%		4,000	4,000	4,000
3930	TEMPORARY EMPLOYEES	0	2,000	0	0.00%		2,000	2,000	2,000
4190	POST OFFICE BOX RENT	410	500	410	82.00%		500	500	500
5999	CAPITAL ITEMS < 5000	0	1,000	0	0.00%		1,000	1,000	1,000
6910	CONTRACT SER/ELEVATORS	1,620	2,000	2,000	100.00%		2,000	2,000	2,000
6911	ELEVATOR-SERVICE MAINT	0	2,000	1,474	73.70%		2,000	2,000	2,000
6912	MONITOR BURGLAR ALARM BRIGHT ST	0	200	0	0.00%		200	200	200
6914	FIRE ALARM MONITOR-TAX	300	400	300	75.00%		400	400	400
6915	FIRE ALARM INSPECTION-TAX	400	400	400	100.00%		400	400	400
	TOTAL PUBLIC BUILDINGS	457,048	526,856	380,207	72.17%	0	592,187	592,187	592,187

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PUBLIC BUILDINGS

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4260-1210	SALARIES & WAGES	SALARIES FOR MAINTENANCE SUPERVISOR AND TWO MAINTENACE EMPLOYEES	80,242.00
10-4260-1260	SALARIES/WAGES-PART TIME	USED FOR TEMPORARY WAGES TO EVALUATE A PROBATIONARY EMPLOYEE BEFORE HIRING THEM INTO A FULL TIME POSITION. **WILL USE ONLY IF NEEDED.** MAINTENANCE WORKER I (GRADE / STEP 56-1) @ $8 PER HOUR FOR APPROXIMATELY 180 HOURS = $1,440. PRIOR THREE YEARS BUDGET FOR THIS LINE ITEM $7,600, $5,000, $1,500. BUDGET FOR FY12-13 $1,500.	1,500.00
10-4260-1270	BONUSES	CHRISTMAS BONUS $216.57 X 3 = $649.71	650.00
10-4260-1275	LONGEVITY	LONGEVITY FOR MAINTENANCE SUPERVISOR AND ONE ELLIGIBLE EMPLOYEE	933.00
10-4260-1290	SALARY ADJUSTMENTS	NONE	0.00
10-4260-1810	EMPLOYER-FICA	SALARIES + BONUS + LONGEVITY X .062 = $5,073.15	5,074.00
10-4260-1811	EMPLOYER-MEDICARE	SALARIES + BONUS + LONGEVITY X .0145 = $1,186.46	1,187.00
10-4260-1820	EMPLOYER-RETIREMENT	SALARIES + LONGEVITY X .07 = $5,682.25	5,683.00
10-4260-1830	EMPLOYER-INSURANCE	$6,453 X 3 = $19,359	19,359.00
10-4260-1870	EMPLOYER-401K	SALARIES + LONGEVITY X .05 = $4,058.75	4,059.00
10-4260-2110	DEPARTMENTAL SUPPLIES	SUPPLIES AND SMALL HAND TOOLS NEEDED FOR MISCELLANEOUS MAINTENANCE JOBS PERFORMED IN COUNTY OWNED BUILDINGS. PRIOR THREE YEARS ADOPTED BUDGET FOR THIS LINE ITEM: $3,000, $2,500, $2,000. FY12-13 BUDGET $2,000.	2,000.00
10-4260-3110	TRAVEL	TRAINING AND TRAVEL TO WORKSHOPS AND CLASSES INCLUDING: OSHA COMPLIANCE TRAINING $150, VARIOUS DENR WORKSHOPS AND TRAINING $150, CONSTRUCTION & DEMOLITION RECYCLING TRAINING $200, ROOF MAINTENANCE & GREEN BUILDINGS $200. TOTAL FOR FY12-13 $1,000.	1,000.00

10-4260-3310	UTILITIES	INCLUDES GAS, WATER, AND ELECTRIC UTILITIES FOR THE COURTHOUSE, JAIL COURTHOUSE ANNEX, COURTHOUSE SQUARE, TAX ADMINISTRATION BUILDING, HANNIBAL BUILDING, BOARD OF ELECTIONS, AND PARKING LOT LIGHTING IN VARIOUS PARKING LOTS. THE CITY OF KINSTON HAS INCREASED WATER AND ELECTRIC RATES SEVERAL TIMES OVER THE PAST FEW YEARS AND ADDED A STORMWATER FEE FOR EACH BUILDING AND PAVED PARKING LOT. THE ADDITION OF THE NEW JAIL FOR FY12-13 WILL ADD A SIGNIFICANT AMOUNT TO THIS COST CENTER (ESTIMATE IS $12,00 PER MONTH OF WHICH HALF WILL BE CHARGED TO 10-4160-3310 AND HALF TO 10-4260-3310). PRIOR THREE YEARS BUDGETED AMOUNTS FOR THIS LINE ITEM WERE $230,000, $245,000, AND $265,000. BUDGET FOR FY12-13 $337,000 ($265,000 + $72,000).	337,000.00
10-4260-3500	MAINTENANCE/REPAIRS-BLDG & GRN	INCLUDES CONTRACTS WITH VARIOUS LOCAL VENDORS AND CONTRACTORS FOR MAINTENANCE OF COUNTY OWNED BUILDINGS INCLUDING: PAPER PRODUCTS AND TOILET SUPPLIES $5,000, CLEANING CONTRACTOR $25,000, GROUNDS MAINTENANCE $11,000, ELEVATOR INSPECTIONS $4,000, VARIOUS CONTRACTORS $15,000, SUPPLY HOUSES FOR PARTS $10,000, AND SECURITY VENDORS $6,000. PRIOR THREE YEARS BUDGETED AMOUNTS FOR THIS COST CENTER $130,000, $120,000, $120,000. BUDGET FOR FY12-13 $120,000	120,000.00
10-4260-3520	MAINTENANCE/REPAIRS-EQUIPMENT	INCLUDES MISCELLANEOUS SMALL REPAIRS TO LIGHT EQUIPMENT AND FURNITURE. PRIOR THREE YEARS BUDGET FOR THIS LINE ITEM $1,000, $1,000, $1,000. BUDGET FOR FY12-13 $1,000	1,000.00
10-4260-3530	MAINT/REPAIR-VEHICLES	MAINTENANCE AND REPAIR TO MAINTENANCE CAR, SHOP TRUCK, AND SPARE VEHICLE USED BY VARIOUS DEPARTMENTS. INCLUDES ANNUAL SAFETY & EMISSIONS INSPECTIONS, TIRES, REGULAR MAINTENANCE, MINOR BODY WORK, AND TOWING IF NEEDED.	4,000.00
10-4260-3930	TEMPORARY EMPLOYEES	IN THE MAINTENANCE DEPARTMENT, TEMPORARY EMPLOYEES ARE BASICALLY SHORT-TERMED CONTRACTED MANUAL LABORERS. WE WOULD CONTRACT WITH AN AGENCY SUCH AS MEGA FORCE TO SUPPLY US WITH LABORERS FOR A SPECIFIC PROJECT WITH A SHORT DURATION. PRIOR THREE YEARS BUDGET FOR THIS LINE ITEM WAS $2,000, $2,000, $2,000. THIS COST CENTER WILL ONLY BE USED IF ABSOLUTELY NECESSARY. BUDGET FOR FY12-13 $2,000.	2,000.00

10-4260-4190	POST OFFICE BOX RENT	ANNUAL BOX RENT FOR P.O. BOX 3289 AT THE KINSTON MAIN POST OFFICE. PRIOR THREE YEARS BUDGET FOR THIS LINE: $500, $500, $500. BUDGET FOR FY12-13 $500.	500.00
10-4260-5999	CAPITAL ITEMS < 5000	MAINTENANCE UTILIZES THIS LINE ITEM MAINLY TO PURCHASE NEW, USED, AND REPLACEMENT DESKS AND CHAIRS FOR VARIOUS COUNTY DEPARTMENTS AND THE COURT SYSTEM, INCLUDING THE CLERK OF COURT. IT IS ALSO USED TO PURCHASE OTHER LIGHT EQUIPMENT WITH A UNIT COST BETWEEN $500 AND $4,999. THIS LINE ITEM WILL ONLY BE USED IF CHAIRS AND DESKS CAN NO LONGER BE REPAIRED OR A PIECE OF EQUIPMENT NEEDS TO BE REPLACED. PRIOR THREE YEARS BUDGET FOR THIS LINE ITEM: $1,000, $1,000, $1,000. BUDGET FOR FY12-13 $1,000	1,000.00
10-4260-6910	CONTRACT SER/ELEVATORS	MONTHLY INSPECTIONS & MAINTENANCE FOR THE ELEVATOR IN TAX OFFICE BUILDING	2,000.00
10-4260-6911	ELEVATOR-SERVICE MAINT	REPAIR COSTS NOT COVERED IN THE MONTHLY AGREEMENT	2,000.00
10-4260-6912	MONITOR BURGLAR ALARM BRIGHT ST	SECURITY SYSTEMS MONITORING FOR VOTING MACHINES STORED IN THE BRIGHT STREET BUILDING	200.00
10-4260-6914	FIRE ALARM MONITOR-TAX	FIRE ALARM MONITORING FOR THE TAX OFFICE BUILDING	400.00
10-4260-6915	FIRE ALARM INSPECTION-TAX	FIRE ALARM INSPECTIONS FOR THE TAX OFFICE BUILDING	400.00
	TOTALS		592,187.00

Lenoir County

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		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4310	SHERIFF								
1210	SALARIES & WAGES	2,446,012	2,584,614	2,062,922	79.82%	2,501,919	2,501,919	2,501,919	2,501,919
1212	OVERTIME	65,368	60,000	34,727	57.88%	40,687	40,687	40,687	40,687
1260	SALARIES & WAGES - PART-TIME	37,596	34,560	36,637	106.01%	34,560	34,560	34,560	34,560
1270	BONUSES	14,294	15,160	14,202	93.68%	14,943	14,943	14,943	14,943
1275	LONGEVITY	29,245	30,771	30,340	98.60%	27,455	27,455	27,455	27,455
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1300	L E O - SEPERATION ALLOWANCE	85,706	108,589	81,578	75.13%	125,875	125,875	125,875	125,875
1810	EMPLOYER-FICA	159,178	173,546	134,593	77.55%	170,217	170,217	170,217	170,217
1811	EMPLOYER-MEDICARE	37,227	40,587	31,477	77.55%	39,809	39,809	39,809	39,809
1820	EMPLOYER-RETIREMENT	162,829	185,814	149,993	80.72%	179,905	179,905	179,905	179,905
1830	EMPLOYER-GROUP INSURANCE	413,484	445,257	235,554	52.90%	445,257	445,257	445,257	445,257
1870	EMPLOYER-401-K-LAW ENFORCEMENT	127,031	132,041	106,387	80.57%	128,504	128,504	128,504	128,504
2120	UNIFORMS	37,000	17,000	16,688	98.16%	19,825	19,825	19,825	19,825
2130	CLOTHING-PLAIN	12,000	6,000	6,375	106.25%	12,000	12,000	12,000	12,000
2370	MANDATED IMMUNIZATIONS-PERSONN	390	300	130	43.33%	300	300	300	300
2510	GAS/FUEL	230,884	215,000	146,794	68.28%	242,950	242,950	242,950	242,950
2520	TIRES	16,816	0	0	0.00%				
2600	OFFICE SUPPLIES	5,792	7,250	6,370	87.86%	5,000	5,000	5,000	5,000
2900	OTHER SUPPLIES	31,540	36,100	28,944	80.18%	25,470	25,470	25,470	25,470
3110	TRAVEL	4,867	3,000	2,108	70.27%	3,800	3,800	3,800	3,800
3210	TELEPHONES	38,510	40,000	37,466	93.67%	44,493	44,493	44,493	44,493
3250	POSTAGE	3,735	3,700	2,957	79.92%	3,858	3,858	3,858	3,858
3290	RADIO EXPENSE	7,517	27,000	25,184	93.27%	30,000	30,000	30,000	30,000
3310	TRAINING FACILITY EXPENSES	2,000	2,000	2,000	100.00%	2,000	2,000	2,000	2,000
3420	COPYING & SUPPLIES	1,626	1,500	1,777	118.47%	1,500	1,500	1,500	1,500
3510	MAINTENANCE-STORAGE FACILITY	9,625	0	0	0.00%				
3520	MAINTENANCE/REPAIRS-EQUIPMENT	10,921	12,000	6,578	54.82%	11,000	11,000	11,000	11,000
3530	MAINTENANCE/REPAIRS-VEHICLES	72,753	90,162	82,522	91.53%	116,780	116,780	116,780	116,780
3950	EMPLOYEE TRAINING	15,122	16,132	14,179	87.89%	18,910	18,910	18,910	18,910
3960	SPECIAL INVESTIGATION EXPENSE	25,000	25,000	25,000	100.00%	30,000	30,000	30,000	30,000
3970	CIVIL PROCESS SERVICE EXPENSE	5,131	40,000	17,047	42.62%	60,000	60,000	60,000	60,000

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Fund # 10	GENERAL FUND								
10-4310	SHERIFF								
3980	SCAAP EXPENSES	13,774	17,020	16,944	99.55%	9,000	9,000	9,000	9,000
4390	EQUIPMENT RENTAL-UNIVAC	6,246	7,500	6,696	89.28%	7,500	7,500	7,500	7,500
4910	DUES & SUBSCRIPTIONS	1,189	1,500	958	63.87%	1,500	1,500	1,500	1,500
5100	CAPITAL OUTLAY-EQUIPMENT	1,850	61,580	56,829	92.28%	43,860	43,860	43,860	43,860
5998	JAG EXPENDITURES	11,640	0	0	0.00%				
5999	CAPITAL ITEMS<5000	55,358	0	0	0.00%				
6330	TAX, TAGS, TITLES	5,135	6,000	5,674	94.57%	3,310	3,310	3,310	3,310
6900	CONTRACTED SERVICES	26,604	41,101	35,544	86.48%	35,601	35,601	35,601	35,601
	TOTAL SHERIFF	4,230,995	4,487,784	3,463,174	77.17%	4,437,788	4,437,788	4,437,788	4,437,788

SHERIFF

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4310-1210	SALARIES & WAGES	70 full-time employees	2,501,919.00
10-4310-1212	OVERTIME	Overtime is paid to deputies who report for required training and court testimony and at other times deemed necessary by the Sheriff and authorized by the County Manager. Based upon current expenditures of overtime, the budget request is reduced from $60,000 to $40,687. This is $19,313 less than the previous year.	40,687.00
10-4310-1260	SALARIES & WAGES - PART-TIME	(1) Full-time position is canabilized to pay (3) part-time employees to provide courthouse security	34,560.00
10-4310-1270	BONUSES	$216.57 x 69 employees; (1) full time position funding (3) part time salaries "no bonus"	14,943.00
10-4310-1275	LONGEVITY	Estimated cost for employees who have over 5 years of LC employment	27,455.00
10-4310-1290	SALARY ADJUSTMENTS		0.00
10-4310-1300	L E O - SEPERATION ALLOWANCE	Law Enforcement Separation is mandated by State law, to be paid to qualifying law enforcement officers who have retired with the appropriate years of service. The rate is 0.85% times the officer's base salary times the total years of service. There are currently (10) retiree's that receive these funds. The total amount is $125,875.	125,875.00
10-4310-1810	EMPLOYER-FICA	Salary X .042	170,217.00
10-4310-1811	EMPLOYER-MEDICARE	Salary X .0145	39,809.00
10-4310-1820	EMPLOYER-RETIREMENT	Salary X .07	179,905.00
10-4310-1830	EMPLOYER-GROUP INSURANCE	$6453 x 69 employees	445,257.00
10-4310-1870	EMPLOYER-401-K-LAW ENFORCEMENT	Salary X .05	128,504.00
10-4310-2120	UNIFORMS	Deputies are provided uniforms on an as needed basis. Uniforms consist of shirts (long and short sleeve), slacks, ball cap style cap, campaign hat, coat, jacket, boots, rain coat and bullet resistant vests. Pants and shirts are approximately $39.99 each. Boots are anywhere from $60 to $130, campaign hats are $50. Typically, a deputy will receive 3 shirts and 3 pairs of pants per year as well as a new pair of uniform dress shoes. Uniforms and other clothing gear may be replaced due to exposure to blood, briars, or moisture. Using the line item form for the 2011-2012 year, the estimated costs for uniforms and associated uniform products is $19,825. This line was reduced by half during the 2011-2012 fiscal year.	19,825.00
10-4310-2130	CLOTHING-PLAIN	Administrative staff (Sheriff and Chief Deputy), as well a 14 investigators are provided a total clothing allowance of $750 per person. These funds are administered bi-annually (July and December). Plain clothes for these individuals are typically suits, ties, shirts, slacks, belts, and shoes. $750 x 16 personnel = $12,000	12,000.00
10-4310-2370	MANDATED IMMUNIZATIONS-PERSONN	Deputies have the option to receive TB skin tests as well as Hepatitis shots, while working at the Sheriff's Office. This is usually conducted at the Health Department. The average historical cost is $300 annually. This amount will remain the same.	300.00
10-4310-2510	GAS/FUEL	There are 68 motor vehicles assigned to the Sheriff's Office. Sixty-four of these vehicles are assigned for everyday use by the Sheriff and his deputies. Four of these vehicles are considered special use and are only driven when needed. Last year's budget for fuel was $215,000 based upon a rate of $4 per gallon of gasoline. This year's projected fuel cost indicates an increase in fuel prices. The fuel budget is based upon a price of $4.50 per gallon of unleaded gasoline which is a .13% increase from last year. Total budgeted for fuel is $242,950.	242,950.00

10-4310-2520	TIRES	Tires were purchased from an independent Goodyear tire dealer in Whiteville, NC. The tires were then shipped to a local garage for storage and installation of the tires on patrol vehicles. This occurred because there was no Goodyear Dealer in Lenoir County. Goodyear carries state contract tires. Lenoir County now has a Goodyear dealer in Lenoir County. The normal funding of this line is ($15,000). This amount has been transferred to the vehicle maintenance line.	0.00
10-4310-2600	OFFICE SUPPLIES	The Sheriff's Office uses this line to purchase paper for the photocopiers and printers, pens, pencils, paper clips, tape, tape dispensers, file boxes, staples, staplers, envelopes, post it notes, legal pads, business cards for employees who work both in the Sheriff's Office and the jail. These funds are typically expended at Corporate Resources and Forms and Supply. Approximately $307 per month or $3684 per year is currently being expended. This line will be reduced from $7250 to $5,000	5,000.00
10-4310-2900	OTHER SUPPLIES	This line is used to fund everything outside of normal office supplies such as the purchase of office furniture, repairs of small items such as tasers, alco-sensors, tint meters, or firearms, the purchase of blue lights, sirens or other emergency equipment, the purchase of taser cartridges, handcuffs, batons, capstun, etc. This line is reduced from $36,100 to $25,470 based upon the current conservative spending of this line.	25,470.00
10-4310-3110	TRAVEL	Sheriff Smith will make several trips to Sheriff's executive meetings in Raleigh and in other locations in the State. The funds are used to pay the expenses of the hotel and meals. Meal expenditures are limited to approximately $7 for breakfast, $10 for lunch, $17 for dinner. Other conferences are attended by deputies and this line as well as the training line pays for these expenses. This line is increased to $3800 to cover other unanticipated travel.	3,800.00
10-4310-3210	TELEPHONES	IP telephones are provided through-out the Sheriff's Office and jail at each workstation. All phones in the jail are included in the Sheriff's fiscal budget. There are currently (2) faxes machines for both the Sheriff's Office and the jail. There is one dedicated analog data line in the detective division for online predator investigations. In addition, there are (18) AIR cards issued to patrol deputies so that their in-car computers have internet access to carry-out web based work or to access law enforcement databases. These AIR cards also allow the officer to remotely complete incident reports and to transmit the reports back to the courthouse. There are (33) cellular phones issued to Administration staff, patrol supervisors, and investigators. The average monthly telephone charges for all phones services is $3573.50 per month or $42,882 annually. This amount is increased by $1611 to cover the cost of (12) phones and (3) fax lines in the new jail.	44,493.00
10-4310-3250	POSTAGE	The Sheriff's Office mails-out notices to all persons who are to be served with a civil document. This notifies the defendant that they have an outstanding civil paper and that they need to come to the office for service. This saves manpower and fuel and keeps patrol officers focused on enforcing the law. In addition, citizens are notified by mail that their concealed weapon permits have been renewed or denied. Numerous letters are created and mailed for various reasons. Historically, the expense of postage, for both the Sheriff's Office and Jail has been approximately $3700 and will increase to $3858 to reflect current postal costs and increases in the postal rate.	3,858.00

10-4310-3290	RADIO EXPENSE	This line funds the removal and installation in sheriff's office vehicles as well as the repair of Motorola mobile and portable radios. The current radio's in use are old and outdated and are apt to have problems. The Sheriff's Office will not be purchasing the usual number of vehicles this fiscal year but LaGrange will be funding the purchase of (2) Dodge Chargers and will also be funding the purchase of new equipment as well as the removal and installation costs associated with the radio's and emergency equipment. This line is increased to $30,000 to reflect the purchases, but $8840 will be reimbursed by the Town of LaGrange. This means that the overall budget request, after the reimbursement, is $5840 less than the previous fiscal year.	30,000.00
10-4310-3310	TRAINING FACILITY EXPENSES	Sheriff deputies are required to qualify each year with their side arm and or rifle and shotgun. In addition, the Sheriff's Office is required to deliver 24 hours of in-service training on various subjects to each deputy and 16 hours to each detention officer. Training is generally carried out at the Greene, Jones, Lenoir Law Enforcement Association where there is a firing range and a building for instruction. Each year the Sheriff's Office pays $2000 to the Association to off-set the cost of the use of the building and range for the year. The association is a non-profit organization whose members work in the law enforcement community.	2,000.00
10-4310-3420	COPYING & SUPPLIES	This line is used to purchase paper and paper products such as business card stock. The funding request is held at the current level of $1,500.	1,500.00
10-4310-3510	MAINTENANCE-STORAGE FACILITY	N/A	0.00
10-4310-3520	MAINTENANCE/REPAIRS-EQUIPMENT	This line is used to repair copiers and other equipment that become damaged over time. Based upon current expenditures, this line is reduced by $1,000 for a total of $11,000.	11,000.00
10-4310-3530	MAINTENANCE/REPAIRS-VEHICLES	Some 68 sheriff's office vehicles must be routinely maintained to keep them in good running order. In addition to regular oil changes, these vehicles must be outfitted with Goodyear high speed tires purchased at State Contract pricing ($89 per time). These vehicles routinely need brakes, inspections, front end alignments and rotor work. In addition, these vehicles may experience major transmission issues as well as other expensive mechanical problems that concern the on-board computer, AC functions, door window motors, wiring harness, wiper motors, cooling fans, radiator, etc. The Office will not be receiving new patrol vehicles this year so existing patrol cars with high mileage will be kept in service for longer periods of time. The line is increased to $116,780 to cover rising mechanical costs. The county will receive $5260 in reimbursements from LaGrange.	116,780.00
10-4310-3950	EMPLOYEE TRAINING	Employees are provided mandatory in-service training, which includes day and night time firearms and combat qualifications. The bulk of these funds pays for the purchase of ammunition ($11,000) The remaining funds pay for training conducted in various regions of the State. Some training and seminars are conducted in other states.	18,910.00
10-4310-3960	SPECIAL INVESTIGATION EXPENSE	$25,000 is provided each year and expended by members of the detective division for payment to informants for crime related information, to purchase narcotics in undercover operations, and to refund pawn shops who purchase stolen property. Narcotics officers are purchasing kilos of marijuana and cocaine as opposed to ounces and pounds and the costs to pay informants have increased. A request by the narcotics division to increase this funding has been made for the past several years, so that narcotics officers may continue to arrest high level drug dealers. This line is increased to $30,000.	30,000.00

10-4310-3970	CIVIL PROCESS SERVICE EXPENSE	Sheriff fee's in the amount of $30 are collected by the Sheriff once a civil process is delivered to the Sheriff for service. By law, $15 of that fee is provided to the Sheriff which must be exclusively used to enhance the service of civil process. The Sheriff's Office receives about $5200 per month in these partial fees. The Sheriff intends to use approximately $60K of these funds during this fiscal budget, which is the budgeted amount.	60,000.00
10-4310-3980	SCAAP EXPENSES	The Sheriff's Office applies for a reimbursement from the government for the housing of foreign born persons who are jailed. The Sheriffs Office contracts with a private company (JBI) who prepares the reimbursement documents for transmission to the government. The reimbursement must be exclusively used by the Sheriff to purchase specific items or to pay for specific services, in the jail. Typically, the Sheriff receives about $9000 per year. This is the budgeted amount.	9,000.00
10-4310-4390	EQUIPMENT RENTAL-UNIVAC	This line is used to pay for access to the Division of Criminal Information (DCI) to conduct records checks for various reasons. This also pays for mobile access to DCI via the in-car modem. Each year $7,500 is budgeted and this amount will remain the same.	7,500.00
10-4310-4910	DUES & SUBSCRIPTIONS	The Sheriff has yearly dues of about $960 per year to the Sheriff's Association. The Sheriff's Office also purchases updated general statute manuals as well as other law enforcement publications. The usual amount of $1,500 is requested.	1,500.00
10-4310-5100	CAPITAL OUTLAY-EQUIPMENT	Purchase (2) Dodge Chargers at a cost of $21,930 each or $43,860. The entire amount will be reimbursed by the Town of LaGrange.	43,860.00
10-4310-5998	JAG EXPENDITURES	This is a grant that is shared between the Kinston Department of Public Safety and the Sheriff's Office. Typically, Kinston will complete and administer the grant. No funds will be received or expended in the County budget for this 2012-2013 fiscal year.	0.00
10-4310-5999	CAPITAL ITEMS<5000	There are no budgeted items for this line.	0.00
10-4310-6330	TAX, TAGS, TITLES	These funds are used to pay for the cost of titling and tagging new or used vehicles that have been registered to the county. This amount has been reduced because the Sheriff's Office will only received (2) vehicles during the 2012-2013 fiscal year. $1,328 will be reimbursed by the town of LaGrange because these cars will be stationed in LaGrange. The other funding is to pay for other title work of seized vehicles turned over to the county or to renew the license tags of vehicles that have confidential tags.	3,310.00
10-4310-6900	CONTRACTED SERVICES	The Sheriff's Office contracts with several businesses to provide a wide range of services such as Reliant (electronic monitoring services for inmates: $24,729); GTG crime mapping (online crime mapping services: $1,080; National Network (pagers: $1,791); AFIX (fingerprinting identification system maintenance: $5,501), SCAAP (reimbursement preparation fee: $2,500).	35,601.00
	TOTALS		4,437,788.00

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Fund # 10	GENERAL FUND								
10-4315	CENTRAL COMMUNICATIO								
1210	SALARIES & WAGES	657,067	658,503	562,457	85.41%		680,735	680,735	680,735
1212	OVERTIME	97,303	91,830	69,725	75.93%		96,134	96,134	96,134
1260	SALARIES & WAGES - PART-TIME	2,013	4,000	8,762	219.05%		4,000	4,000	4,000
1270	BONUSES	3,898	4,548	4,239	93.21%		4,548	4,548	4,548
1275	LONGEVITY	3,396	5,827	4,467	76.66%		4,325	4,325	4,325
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	45,758	47,412	38,852	81.95%		48,964	48,964	48,964
1811	EMPLOYER-MEDICARE	10,702	11,088	9,086	81.94%		11,451	11,451	11,451
1820	EMPLOYER-RETIREMENT	48,800	52,523	44,365	84.47%		54,684	54,684	54,684
1830	EMPLOYER-GROUP INSURANCE	120,070	130,513	79,252	60.72%		135,513	135,513	135,513
1870	401K RETIREMENT EMPLOYER	37,888	37,517	31,780	84.71%		39,060	39,060	39,060
2120	UNIFORMS	3,587	2,000	1,500	75.00%		2,000	2,000	2,000
2600	OFFICE SUPPLIES	1,063	1,500	684	45.60%		1,500	1,500	1,500
3210	TELEPHONE	43,925	50,000	35,441	70.88%		37,000	37,000	37,000
3250	POSTAGE	0	0	28	0.00%				
3290	RADIO EXPENSE	10,430	11,487	9,431	82.10%		10,000	10,000	10,000
3310	UTILITIES	6,104	7,500	4,291	57.21%		7,500	7,500	7,500
3950	EMPLOYEE TRAINING	3,258	5,000	2,140	42.80%		4,100	4,100	4,100
4390	EQUIPMENT RENTAL-UNIVAC	1,500	5,100	5,100	100.00%		4,000	4,000	4,000
4910	DUES & SUBSCRIPTIONS	984	1,000	796	79.60%		1,000	1,000	1,000
5999	CAPITAL ITEMS <$5,000	1,888	0	0	0.00%				
6900	CONTRACTED SERVICES	67,918	78,651	78,651	100.00%		89,126	89,126	89,126
	TOTAL CENTRAL COMMUNICATIO	1,167,552	1,205,999	991,047	82.18%	0	1,235,640	1,235,640	1,235,640

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CENTRAL COMMUNICATIONS

Account Number	Account Description	JUSTIFICATION	FY 2012-13 Request
10-4315-1210	SALARIES & WAGES	1 Deputy Director; 1 Comm Ops Mgr; 4 Supervisors; 15 Telecommunicators - includes paid holidays and training for 4 Supervisors and 14 Telecommunicators	680,735.00
10-4315-1212	OVERTIME	4 Supervisors; 14 Telecommunicators - considered hourly employees - all hours worked over 40 and to assist with staff shortages due to illness, vacations, and inclement weather. Telecommunicator/Supervisor - known 3,456 hours; Telecommunicator/Supervisor - recall 912 hours	96,134.00
10-4315-1260	SALARIES & WAGES - PART-TIME	2 part-time employees at $13.00 per hour - assist with staff shortages in an effort to reduce overtime	4,000.00
10-4315-1270	BONUSES	Christmas Bonus $216.57 x 21 = $4,548.00	4,548.00
10-4315-1275	LONGEVITY	Longevity for 10 employees	4,325.00
10-4315-1290	SALARY ADJUSTMENTS		
10-4315-1810	EMPLOYER-FICA	Salaries + Bonuses + Overtime + Part-time x .062 = $48,964.00	48,964.00
10-4315-1811	EMPLOYER-MEDICARE	Salaries + Bonuses + Overtime + Part-time x .0145 = $11,451.26	11,451.00
10-4315-1820	EMPLOYER-RETIREMENT	Salaries + Overtime x .07 = $54,683.58	54,684.00
10-4315-1830	EMPLOYER-GROUP INSURANCE	$6,453 x 21 eligible employees = $135,513.00	135,513.00
10-4315-1870	401K RETIREMENT EMPLOYER	Salaries + Overtime x .05 = $39,059.70	39,060.00
10-4315-2120	UNIFORMS	Employees are required to dress in a professional manner, wearing class "B" uniform shirts and dress slacks. Uniforms must be replaced when showing extreme wear and tear. Each employee is issued 3 shirts and 3 pants.	2,000.00
10-4315-2600	OFFICE SUPPLIES	General office supplies to include toner and paper for the copier and fax machine in the Communications Center, as well as supplies for the Deputy Director and the Operations Manager.	1,500.00
10-4315-3210	TELEPHONE	Telephones include 911 lines, administrative lines, emergency 10 digit lines in the Communications Center. Also, fax machine and modems for servers in the Communications Center. Phone lines for the radio technician to dial in the Communications Center, and the tower site to troubleshoot problems. This covers any phone line not allowed through the E911 Board's list of approved expenditures. Total of 42 phone lines, including cell phones for administrative personnel, pagers for recall purposes, landline phones, fax and modem lines; base line charges of $36,556, long distance charges of $444.00 per year	37,000.00
10-4315-3250	POSTAGE		

10-4315-3290	RADIO EXPENSE	Repair and replacement of radio issues not covered under warranty or maintenance. Also covers programming/reprogramming of consoles as needed to add/delete talkgroups. Also the programming of the repeaters at the Central Avenue site for the FCC mandated narrowbanding to be completed by January 2013.	10,000.00
10-4315-3310	UTILITIES	Electricity and natural gas at tower sites; Central Ave., School Bus Garage, LaGrange, and the new site on Walter Ramsey Road. Natural gas is supplied by Ferrell Gas, due to state contract.	7,500.00
10-4315-3950	EMPLOYEE TRAINING	Drug Screening and physicals are a requirement as a justice employee allowed full access of DCI as part of the pre-employment screening at a cost of $300.00/year. Conferences to allow Administrative staff to network and receive information and latest updates concerning E911/Communications related topics; Deputy Director and Operations Manager - DCI Conference to maintain DCI Terminal Agency Coordinator certification - $1,000.00; Director, Deputy Director, Operations Manager - NENA/APCO Conference - $1,800.00; Lead Supervisor - Telecommunicator Conference - $1,000.00.	4,100.00
10-4315-4390	EQUIPMENT RENTAL-UNIVAC	DCI terminals/software through the SBI allowTelecommunicators to provide specific information, i.e. tags, driver's license, and criminal history to law enforcement. Also, the Deputy Director and Operations Manager run pre-employment criminal history, AOC-(Admin. Office of Courts), and driver histories on EMS and Communications employees.	4,000.00
10-4315-4910	DUES & SUBSCRIPTIONS	Membership dues for Director, Deputy Director, Operations Manager and Lead Supervisor for NENA and membership dues for Deputy Director, Operations Manager and Lead Supervisor for APCO. Purchase of Polk City Directory (reverse directory) for Communications Center.	1,000.00
10-4315-5999	CAPITAL ITEMS <$5,000		
10-4315-6900	CONTRACTED SERVICES	Maintenance contracts cut down on service costs when items are covered under yearly maintenance. Also covers labor charges. Tower maintenance covers annual inspection of 4 towers: (Rhodes Ave., Central Ave., School Bus Garage, and the lease of Walter Ramsey Road tower). Gately Communications - Radio System Management, Infrastructure Maintenance, Database Maintenance, Genesis (Systems Watch) Maintenance - $66,967; Cummins Atlantic - Generator Maintenance at tower sites - $6,000.00; Price Communications - Tower Maintenance at tower sites - $2,914.00; CenturyLink - BCM Maintenance - $3,605.00; Wheeler Exterminator - Pest Control for tower sites - $1,840.00; Walter Ramsey Road Tower - lease - $7,800.00	89,126.00
	TOTALS		1,235,640.00

Lenoir County

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Fund # 10	GENERAL FUND								
10-4320	JAIL								
1210	SALARIES & WAGES	1,040,711	1,125,967	920,747	81.77%	1,653,364	1,653,364	1,653,364	1,653,364
1212	OVERTIME	21,910	30,000	29,079	96.93%	41,565	41,565	41,565	41,565
1260	SALARIES & WAGES / PART-TIME	35,750	0	22,308	0.00%				
1270	BONUSES	6,497	7,760	6,995	90.14%	12,561	12,561	12,561	12,561
1275	LONGEVITY	8,834	10,379	10,378	99.99%	9,640	9,640	9,640	9,640
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	67,422	72,795	59,956	82.36%	106,462	106,462	106,462	106,462
1811	EMPLOYER-MEDICARE	15,768	17,025	14,022	82.36%	24,898	24,898	24,898	24,898
1820	EMPLOYER-RETIREMENT	68,961	81,491	67,101	82.34%	119,320	119,320	119,320	119,320
1830	EMPLOYER-GROUP INSURANCE	212,866	238,761	129,103	54.07%	374,274	374,274	374,274	374,274
1870	EMPLOYER-401K	53,573	58,305	48,009	82.34%	85,228	85,228	85,228	85,228
2110	DEPARTMENTAL SUPPLIES	45,977	47,000	48,472	103.13%	97,226	97,226	97,226	97,226
2120	UNIFORMS	14,923	9,000	9,739	108.21%	16,520	16,520	16,520	16,520
2200	FOOD & PROVISIONS	211,348	211,000	218,384	103.50%	406,607	366,864	366,864	366,864
2370	MANDATED IMMUNIZATIONS-PERSONN	0	500	0	0.00%	1,000	1,000	1,000	1,000
2380	MEDICAL ATTENTION & DRUGS	6,470	5,000	4,371	87.42%	7,800	7,800	7,800	7,800
3520	MAINTENANCE/REPAIR	23,323	35,000	20,239	57.83%	35,000	35,000	35,000	35,000
3950	EMPLOYEE TRAINING	2,782	3,500	1,621	46.31%	10,854	10,854	10,854	10,854
3990	CONTRACTED SERVICES-MEDICAL	260,086	279,000	225,645	80.88%	382,700	382,700	382,700	382,700
3999	CONTR SVCS-MED SAFEKEEPING	143,445	435,000	372,204	85.56%	35,000	35,000	35,000	35,000
	TOTAL JAIL	2,240,646	2,667,483	2,208,373	82.79%	3,420,019	3,380,276	3,380,276	3,380,276

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JAIL

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4320-1210	SALARIES & WAGES	58 Full-time employees	1,653,364.00
10-4320-1212	OVERTIME	Overtime is paid to detention officers who not on duty and report for required training and court testimony and at other times when there are manpower issues that necessitate overtime. Based upon current expenditures of overtime, the budget request is increased to accommodate the (21) additional jail staff.	41,565.00
10-4320-1260	SALARIES & WAGES / PART-TIME	Temporary Wages (part-time) are paid to certified detention staff who do not work full time jobs in Lenoir County. Currently there are 5 detention officers from other counties who fill-in on days that manpower is an issue. These employee's are paid at a rate of $9 per hour. The salaries of these part time members are paid from lapsed salaries.	0.00
10-4320-1270	BONUSES	$216.57 X 58=	12,561.00
10-4320-1275	LONGEVITY	Projected cost for employees who have at least 5 years of service	9,640.00
10-4320-1290	SALARY ADJUSTMENTS	n/a	0.00
10-4320-1810	EMPLOYER-FICA	58 employee salaries X .042	106,462.00
10-4320-1811	EMPLOYER-MEDICARE	58 employee salaries X .0145	24,898.00
10-4320-1820	EMPLOYER-RETIREMENT	58 employee salaries X .07	119,320.00
10-4320-1830	EMPLOYER-GROUP INSURANCE	58 employees x $6453	374,274.00
10-4320-1870	EMPLOYER-401K	58 employee salaries X .05	85,228.00
10-4320-2110	DEPARTMENTAL SUPPLIES	This funding line is utilized to purchase inmate products, jumpsuits, hygiene products, toilet paper, cleaning supplies, blankets, sheets, wash clothes, mattresses, paper products, etc. It is calculated that about $346 is spent per year per inmate. $346 x 281 inmates= $97,226. This is the requested amount.	97,226.00
10-4320-2120	UNIFORMS	Detention officers are required to wear a uniform similar to what Sheriff's deputies wear. The cost of uniform pants and shirts are the same as that for deputies. Approximately $202 is spent on each officer ($202 x 56 employees)= $11,312. In addition, each detention officer is outfitted with other uniform gear (badges, capstun, name plate, etc.) costing about $248 each. (21 x $248)= $5208. $11,312 + $5208= $16,520. This is the requested amount.	16,520.00

10-4320-2200	FOOD & PROVISIONS	The contracted price per meal provided by ABL management for 281 inmates is $1.1923. ($1.1923 x 281 inmates x 3 meals per day x 365 days) = $366,864	366,864.00
10-4320-2370	MANDATED IMMUNIZATIONS-PERSONN	This amount is increased from $500 to $1000 because of the increase in employees.	1,000.00
10-4320-2380	MEDICAL ATTENTION & DRUGS	This line provides funds to pay for pre-employment psychological examinations, physical exams, and a urinalysis for drug screening purposes. The total cost per applicant is approximately $367. In addition, other minor medical supplies are purchased using this line. The funding request for this line will increase to $7800 to cover the cost of doing examinations on 21 new employees.	7,800.00
10-4320-3520	MAINTENANCE/REPAIR	This line is utilized to repair items in the jail. The older jails are prone to plumbing problems, and rolling door mechanical issues. These items must be promptly repaired for security sake. The new jail should have very little maintenance issues as many things will be warranted by the manufacturer. The standard amount of $35,000 will not be increased and is requested for this line.	35,000.00
10-4320-3950	EMPLOYEE TRAINING	Jailers must complete a 4-week certification school within the first year of employment. In addition, jailers must complete 16 hours of manadatory in-service training. These officers are also exposed to taser and capstun training. Taser cartridges are $21 each and must fire (2) cartridges each durng training. This line is increased to compensate for the 21 new jail employees.	10,854.00
10-4320-3990	CONTRACTED SERVICES-MEDICAL	This line was utilized to fund the cost of inmate health care. The Sheriff's Office contracts with Southern Health Partners to provide in-house medical care for inmates who have a wide range of medical conditions. The cost to care for up to 272 inmates is $332,700. On average the county spends about $50,000 on outside medical care. $332,700 + $50,000= $382,700. It should be noted that major illnesses (stroke, heart attack, HIV treatments, cancer) can rapidly deplete this line.	382,700.00
10-4320-3999	CONTR SVCS-MED SAFEKEEPING	This line was primarily utilized to fund the cost of inmates being held in other counties. It also funded inmates who have been sent to safekeeping at the NCDOC who were either a security risk or who had a medical condition. The cost of housing and caring for these inmates is passed to the county. $35,000 is the usual budgeted amount and the request that same amount.	35,000.00
	TOTALS		3,380,276.00

Lenoir County

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Fund # 10	GENERAL FUND								
10-4330	EMERGENCY MANAGEMENT								
1210	SALARIES & WAGES	188,678	196,688	162,926	82.83%		196,688	196,688	196,688
1270	BONUSES	866	1,083	1,060	97.88%		1,083	1,083	1,083
1275	LONGEVITY	3,413	4,014	3,370	83.96%		3,536	3,536	3,536
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	11,619	12,511	10,115	80.85%		12,481	12,481	12,481
1811	EMPLOYER-MEDICARE	2,717	2,926	2,366	80.86%		2,919	2,919	2,919
1820	EMPLOYER-RETIREMENT	12,326	13,768	11,608	84.31%		14,016	14,016	14,016
1830	EMPLOYER-INSURANCE	29,945	32,265	18,871	58.49%		32,265	32,265	32,265
1870	EMPLOYER-401K	9,570	9,834	8,315	84.55%		10,011	10,011	10,011
2120	UNFORMS	329	500	195	39.00%		500	500	500
2300	DEMONSTRATION SUPPLIES	2,754	3,500	3,659	104.54%		3,000	3,000	3,000
2500	AUTOMOTIVE-GAS,OIL,TIRES	13,671	12,000	14,488	120.73%		13,000	13,000	13,000
2600	OFFICE SUPPLIES	2,767	3,000	2,710	90.33%		3,000	3,000	3,000
3110	TRAVEL	1,669	1,500	445	29.67%		1,000	1,000	1,000
3250	POSTAGE	265	300	82	27.33%		200	200	200
3290	RADIO EXPENSE	173	2,000	2,060	103.00%		2,000	2,000	2,000
3310	UTILITIES	57,946	60,000	44,963	74.94%		60,000	60,000	60,000
3500	MAINT/REPAIR-BLDG/GRND	5,204	5,000	5,740	114.80%		5,000	5,000	5,000
3520	MAINTENANCE/REPAIR-EQUIPMENT	213	1,054	838	79.51%		1,000	1,000	1,000
3530	MAINT/REPAIR-VEHICLES		11,893	11,921	100.24%				
3590	ROAD SIGNS	7,105	10,000	10,105	101.05%		10,000	10,000	10,000
3990	CONTRACTED SERVICES (OTHER)	8,177	9,500	9,440	99.37%		9,775	9,775	9,775
4910	DUES & SUBSCRIPTIONS	2,430	3,000	2,261	75.37%		3,000	3,000	3,000
6330	HWY USE TAX, TITLE & TAGS	446	0	0	0.00%				
	TOTAL EMERGENCY MANAGEMENT	362,283	396,336	327,538	82.64%	0	384,474	384,474	384,474

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EMERGENCY MANAGEMENT

Account Number	Account Description	JUSTIFICATION	FY 12-13 Request
10-4330-1210	SALARIES & WAGES	Salaries for 1 EM Director/Asst Fire Marshal/HMG Ofr, 1 Emergency Planner, 1 Fire Marshal, 1 Field Technician, 1 Secretary IV (Emer Mgmt)	196,688.00
10-4330-1270	BONUSES	Christmas Bonus - $216.57 x 5 = $1,082.85	1,083.00
10-4330-1275	LONGEVITY	Longevity for 4 employees	3,536.00
10-4330-1290	SALARY ADJUSTMENTS		
10-4330-1810	EMPLOYER-FICA	Salaries + Bonuses x .062 = $12,481.03	12,481.00
10-4330-1811	EMPLOYER-MEDICARE	Salaries + Bonuses x .0145 = $2,918.95	2,919.00
10-4330-1820	EMPLOYER-RETIREMENT	Salaries x .07 = $14,015.68	14,016.00
10-4330-1830	EMPLOYER-INSURANCE	$6,453 x Eligible Employees = $32,265.00	32,265.00
10-4330-1870	EMPLOYER-401K	Salaries x .05 = $10,011.20	10,011.00
10-4330-2120	UNIFORMS	Employees are required to dress in a professional manner in uniform shirts with department logo. Also, the Director, Fire Marshal and Emergency Planner wear dress uniforms for official functions, i.e. fire, law enforcement and EMS funerals.	500.00
10-4330-2300	DEMONSTRATION SUPPLIES	Necessary to ensure public education and public relations regarding all aspects of emergency services, i.e. fire, severe/inclement weather, EMS and Communications/911. Publications are in English and Spanish to address all citizens of Lenoir County. Also included are EOC activations.	3,000.00
10-4330-2500	AUTOMOTIVE-GAS,OIL,TIRES	Gas, oil, tires and diesel fuel for Emergency Services vehicles, including the Director, Fire Marshal and Emergency Planner's vehicles to maintain vehicles to optimum condition to allow for performance of job duties.	13,000.00
10-4330-2600	OFFICE SUPPLIES	Necessary to purchase general office supplies for administrative staff and to purchase paper and toner cartridges for the Emergency Services copier/printer/scanner.	3,000.00
10-4330-3110	TRAVEL	Necessary for continuing education for the Director, Fire Marshal and Emergency Planner in their respective fields. Director - EM Conference - $250.00; Fire Marshal - Inspection Training - $300.00; EM Planner - Certification Training - $450.00	1,000.00
10-4330-3250	POSTAGE	Mailing all information regarding Fire and Emergency Management related information, including certified mailings	200.00
10-4330-3290	RADIO EXPENSE	Repairs and maintenance of radios, portables, and mobiles for Director, Fire Marshal and Emergency Planner.	2,000.00

10-4330-3310	UTILITIES	Includes the following services for the Emergency Services administrative office: Stallings Plumbing, Heating & Air; Matthews Pest Control; and electricity, water, sewer and trash pick-up provided by the City of Kinston Public Services.	60,000.00
10-4330-3500	MAINT/REPAIR-BLDG/GRND	Maintenance of building located at 200 Rhodes Ave. Maintenance of HVAC, air handling system, building security and general building repairs.	5,000.00
10-4330-3520	MAINTENANCE/REPAIR-EQUIPMENT	Maintenance and repair of electrical equipment located in the vehicles of Emergency Services administrative personnel, i.e. Director, Fire Marshal and the Emergency Planner. This includes three laptops and three wireless mobile printers.	1,000.00
10-4330-3530	MAINT/REPAIR-VEHICLES		
10-4330-3590	ROAD SIGNS	Maintains existing and purchase of new roads signs for Lenoir County, to include the following: sign blades from Fast Forward Signs, brackets, posts and other assorted hardware from the Department of Corrections.	10,000.00
10-4330-3990	CONTRACTED SERVICES (OTHER)	Savin Copier/Printer/Scanner Maintenance Agreement: $7,486 annually and SafeAir Breathing Air System: $1,755. Total costs: $9,241	9,775.00
10-4330-4910	DUES & SUBSCRIPTIONS	Dues for the Director, Fire Marshal and Emergency Planner for various organizations, including, but not limited to, NC State Firemen's Association, NC Emergency Management Association, National Fire Protection Association, Lenoir Co. Volunteer Firemen's Association, and the NC International Association of Arson Investigators. Also, includes subscriptions to trade magazines, including, but not limited to: Fire Code Law Bulletin, Organized Executive, National Fire Protection Code books, Code Inspection manuals, Journal of EM, & International Association of Emergency Managers.	3,000.00
10-4330-6330	HWY USE TAX, TITLE & TAGS		
	TOTALS		384,474.00

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Fund # 10	GENERAL FUND								
10-4332	EMERGENCY MEDICAL SE								
1210	SALARIES & WAGES	1,614,270	1,764,100	1,413,529	80.13%		1,715,992	1,715,992	1,715,992
1212	OVERTIME	442,980	394,128	316,489	80.30%		405,147	405,147	405,147
1260	SALARIES/WAGES-PART TIME	60,863	110,000	72,523	65.93%		90,000	90,000	90,000
1270	BONUSES	8,879	10,829	10,175	93.96%		10,829	10,829	10,829
1275	LONGEVITY	3,217	7,813	6,591	84.36%		8,268	8,268	8,268
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	127,694	141,786	108,708	76.67%		138,275	138,275	138,275
1811	EMPLOYER-MEDICARE	29,864	33,160	25,424	76.67%		32,338	32,338	32,338
1820	EMPLOYER-RETIREMENT	132,070	151,076	120,710	79.90%		149,058	149,058	149,058
1830	EMPLOYER-INSURANCE	299,868	322,650	177,259	54.94%		322,650	322,650	322,650
1870	EMPLOYER-401K	102,539	107,911	86,468	80.13%		106,470	106,470	106,470
2120	UNIFORMS	21,768	24,000	20,470	85.29%		15,000	15,000	15,000
2370	MANDATED IMMUNIZATIONS-PERSONN	997	1,000	789	78.90%		1,000	1,000	1,000
2390	MEDICAL SUPPLIES	143,153	137,500	136,882	99.55%		137,500	137,500	137,500
2500	FUEL/OIL/TIRES	88,777	120,000	84,276	70.23%		120,000	120,000	120,000
2600	OFFICE SUPPLIES/PRINTING	5,928	4,500	5,541	123.13%		6,655	6,655	6,655
3110	TRAVEL/TRAINING	350	0	0	0.00%				
3210	TELEPHONE	31,281	35,000	23,025	65.79%		26,000	26,000	26,000
3250	POSTAGE	73	300	166	55.33%		300	300	300
3290	RADIO EXPENSE	2,006	8,000	5,929	74.11%		5,400	5,400	5,400
3310	UTILITIES	39,878	46,000	35,638	77.47%		45,000	45,000	45,000
3500	REP & MAINT BLDGS & GROUNDS	18,378	20,000	21,065	105.33%		20,000	20,000	20,000
3520	REP & MAINT/MED. EQUIPMENT	5,944	26,080	16,769	64.30%		20,000	20,000	20,000
3530	VEHICLES REPAIR MAINT	61,894	60,000	63,176	105.29%		70,000	70,000	70,000
3950	EMPLOYEE TRAINING	215	2,300	886	38.52%		5,273	5,273	5,273
4500	INSURANCE (ALL)	73,810	81,500	76,081	93.35%		83,000	83,000	83,000
4910	DUES & SUBSCRIPTIONS	5,305	2,000	4,228	211.40%		5,000	5,000	5,000
5100	CAPITAL OUTLAY-OFFICE EQUIP	29,285	0	0	0.00%				
5999	CAPITAL ITEMS<5,000	49,866	3,920	3,918	99.95%				
6900	CONTRACTED SERVICES/MED DIRECT	18,000	55,576	55,287	99.48%		55,576	55,576	55,576
6901	CONTRACTRED SERVICES/BILLING	157,084	160,000	168,001	105.00%		160,000	160,000	160,000

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Fund #	10	GENERAL FUND								
	10-4332	EMERGENCY MEDICAL SE								
	TOTAL	EMERGENCY MEDICAL SE	3,576,236	3,831,129	3,060,003	79.87%	0	3,754,731	3,754,731	3,754,731

EMERGENCY MEDICAL SERVICES

Account Number	Account Description	JUSTIFICATION	FY 12-13 Request
10-4332-1210	SALARIES & WAGES	1 Office Assistant (EMS); 1 Training Office - EMT-Paramedic; 48 EMT-Paramedic's - includes paid holidays for 48 EMT-Paramedics	1,715,992.00
10-4332-1212	OVERTIME	48 EMT-Paramedics considered hourly employees - all hours worked over 40 and to assist with staff shortages due to illness, vacations, and inclement weather - estimated total hours: known overtime - 13,824/hrs; recall 960 hours	405,147.00
10-4332-1260	SALARIES/WAGES-PART TIME	EMT-Paramedics at $15.00 per hour/estimated hours per year 6,000 - assist with staff shortages in an effort to reduce overtime	90,000.00
10-4332-1270	BONUSES	Christmas Bonus $216.57 x 50 employees = $10,828.50	10,829.00
10-4332-1275	LONGEVITY	Longevity for 23 employees	8,268.00
10-4332-1290	SALARY ADJUSTMENTS		
10-4332-1810	EMPLOYER-FICA	Salaries + Bonuses + Overtime + Part-time x .062 = $138,274.63	138,275.00
10-4332-1811	EMPLOYER-MEDICARE	Salaries + Bonuses + Overtime + Part-time x .0145 = $32,338.42	32,338.00
10-4332-1820	EMPLOYER-RETIREMENT	Salaries + Overtime x .07 = $149,05.49	149,058.00
10-4332-1830	EMPLOYER-INSURANCE	$6,453 x 50 eligible employees = $322,650.00	322,650.00
10-4332-1870	EMPLOYER-401K	Salaries + Overtime x .05 = $106,470.35	106,470.00
10-4332-2120	UNIFORMS	EMS employees are required to dress in a professional manner by wearing Class B uniforms. They also must have boots that have composite toes and blood-borne pathogen approved. Uniforms must be replaced when showing extreme wear and tear, and when exposed to blood or body fluids that are unable to be removed through professional cleaning methods. Employees are required through OSHA to wear safety vests & jackets on specific type calls. Full-time staff are issued 3 shirts/pants; 1 pair of boots and 1 rain suit. Part-time staff are issued 2 shirts/pants and one pair of boots.	15,000.00
10-4332-2370	MANDATED IMMUNIZATIONS-PERSONN	Mandatory immunizations for EMS employees, i.e.: TB, Hepatitis B series that is performed by the Health Department. Also used when EMS employees are exposed to a possible communicable disease and require testing/re-testing by the Health Department.	1,000.00

10-4332-2390	MEDICAL SUPPLIES	This line item purchases all medical supplies, including, but not limited to, oxygen, backboards, splints, gauze, heart-monitor supplies, and any other equipment necessary in the pre-hospital treatment of patients in emergent and non-emergent situations. This also provides all necessary narcotics and non-narcotic medications required by the State for Paramedic-level care. State OEMS regulates the necessary supplies needed on an ambulance, BLS and ALS, to remain compliant, functional and licensed by the State as an EMS provider. Multiple vendors are used to provide competitive pricing for all supplies.	137,500.00
10-4332-2500	FUEL/OIL/TIRES	Gas, tires and diesel fuel for EMS vehicles, including the ambulances (10), QRVs (2) and the Deputy Director vehicle.	120,000.00
10-4332-2600	OFFICE SUPPLIES/PRINTING	Necessary to purchase office supplies for office and administrative staff, as well as printing patient care forms; to be able to provide patients and/or patient's family with a copy of necessary paperwork and to provide necessary documentation to the billing company.	6,655.00
10-4332-3110	TRAVEL/TRAINING		
10-4332-3210	TELEPHONE	Includes EMS station landlines and fax lines, which are combined: $448/mo-$5,376/yr. Cell phones: 4 EMS Commanders, 1 EMS Captain and 5 EMS ambulances, 1 QA Officer, & 1 Medical Director: $910/mo-$10,920/yr; Ambulance cell phone used to call the Emergency Department (ED) for orders and transmit 12 leads. Modems and aircards for AVL: $858/mo-$10,296/yr. National Network pagers: 9 Pagers: $193/mo plus $30 one time per yr. insurance =$2,586 yearly cost-used to recall full-time employees. Total of 40 phone lines, including cell phones for administrative personnel, pagers for recall purposes, fax, modem, and base landline phones.	26,000.00
10-4332-3250	POSTAGE	Mailing of information to State OEMS; certified mail to employees for pre-dismissal conferences and final determination results; and mailing DEA Form 222 for purpose of ordering scheduled narcotics for use by Paramedics per State protocol.	300.00
10-4332-3290	RADIO EXPENSE	For the repair or replacement of EMS radios-mobiles and portables, and for the repair and replacement of EMS pagers. This also pays for the install, removal or re-install of electronic equipment on EMS vehicles. This will also pay for any additional equipment needed for the FCC mandated narrowbanding by January 1, 2013.	5,400.00

10-4332-3310	UTILITIES	Includes the cost of water, sewer, electricity, natural gas, fuel oil or other related expenses. Electricity, water and sewer are at an average cost of $2,320 per month, natural gas with a average cost of $190 per month, and cable/Internet at a cost of $1,250 per month for 6 EMS stations.	45,000.00
10-4332-3500	REP & MAINT BLDGS & GROUNDS	Used for maintenance and repairs of EMS buildings and associated equipment, i.e. air conditioning leaks.	20,000.00
10-4332-3520	REP & MAINT/MED. EQUIPMENT	Repair and maintain all medical equipment, i.e. stretchers, Zoll heart monitors, monitor cases, batteries, and to repair various other equipment.	20,000.00
10-4332-3530	VEHICLES REPAIR MAINT	Repair to all EMS related vehicles by maintaining vehicles to be available to respond to calls for service. Due to the age and high mileage of some of the EMS vehicles, with no budgeted replacement for FY 12-13, there is potential of an increase in the repair and maintenance of current vehicles.	70,000.00
10-4332-3950	EMPLOYEE TRAINING	Materials, classes and conferences are for EMS personnel to maintain mandatory continuing education instruction to maintain State OEMS credentials. Medical Director - EMS Today - $500; QA/Training Office - EMS Today and QA Training - $1,000; Director/Deputy Director - Administrative Classes - $700; Books for PALS & ATT Training - mandatory - $3,073	5,273.00
10-4332-4500	INSURANCE (ALL)	Insurance coverage for EMS buildings and vehicles.	83,000.00
10-4332-4910	DUES & SUBSCRIPTIONS	Yearly dues for employees to hold membership in the N.C. EMS/Rescue Association.	5,000.00
10-4332-5100	CAPITAL OUTLAY-OFFICE EQUIP		
10-4332-5999	CAPITAL ITEMS<5,000		
10-4332-6900	CONTRACTED SERVICES/MED DIRECT	Maintenance contracts for the purpose of maintaining critical equipment for the purpose of EMS performing optimum patient care. The Medical Director is required by State OEMS for all EMS systems. GST - Mapping Maintenance - $7,300.00/yr; Zoll-Defibrillator Maintenance - $11,844.00/yr; Alsco - Linens - $18,432.00/yr; Medical Director - $18,000.00/yr	55,576.00
10-4332-6901	CONTRACTED SERVICES/BILLING	Billing is to contract with a specialized company to manage billing on all EMS calls.	160,000.00
	TOTALS		3,754,731.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

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		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4333	NON-EMERGENCY SERVIC								
1210	SALARIES & WAGES	221,252	224,445	177,912	79.27%		158,270	158,270	158,270
1212	OVERTIME	30,358	35,984	21,826	60.65%		10,000	10,000	10,000
1260	SALARIES & WAGES / PART-TIME	24,052	27,000	23,173	85.83%		27,000	27,000	27,000
1270	BONUSES	1,083	1,733	1,484	85.63%		1,302	1,302	1,302
1275	LONGEVITY	0	989	830	83.92%		830	830	830
1290	SALARY ADJUSTMENT	0	0	0	0.00%				
1810	EMPLOYER-FICA	16,716	17,989	13,603	75.62%		12,239	12,239	12,239
1811	EMPLOYER-MEDICARE	3,909	4,207	3,181	75.61%		2,862	2,862	2,862
1820	EMPLOYER-RETIREMENT	16,077	18,230	13,914	76.32%		11,837	11,837	11,837
1830	EMPLOYER-INSURANCE	48,541	51,624	26,108	50.57%		38,718	38,718	38,718
1870	401-K	12,482	13,021	9,967	76.55%		8,455	8,455	8,455
2120	UNIFORMS	6,177	5,000	3,000	60.00%		1,500	1,500	1,500
2370	MANDATED IMMUNIZATIONS	0	300	226	75.33%				
2390	MEDICAL SUPPLIES	1,610	3,000	1,500	50.00%		2,000	2,000	2,000
2500	AUTOMOTIVE-GAS, OIL, TIRES	21,732	23,000	17,000	73.91%		23,000	23,000	23,000
2600	OFFICE SUPPLIES	1,012	1,000	866	86.60%		1,000	1,000	1,000
3210	TELEPHONE	4,613	7,500	260	3.47%		2,200	2,200	2,200
3530	MAINT/REPAIRS-VEHICLES	10,729	12,000	13,643	113.69%		10,000	10,000	10,000
4500	INSURANCE-ALL	5,495	5,500	5,500	100.00%		6,000	6,000	6,000
6901	CONTRACTED SVCS/BILLING	40,023	40,000	40,000	100.00%		32,000	32,000	32,000
	TOTAL NON-EMERGENCY SERVIC	465,861	492,522	373,993	75.93%	0	349,213	349,213	349,213

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NON-EMERGENCY SERVICES

Account Number	Account Description	JUSTIFICATION	FY 12-13 Request
10-4333-1210	SALARIES & WAGES	Salaries for 4 non-emergency transport EMT-Basics and 2 wheelchair van drivers - salaries to include paid holidays and training	158,270.00
10-4333-1212	OVERTIME	Employees work an estimated 8 hours of overtime per month, due to being paid by the hour. Also, employees work on recall to assist with staff shortages. EMT-Basics known overtime/recall - 96 hours/year; Wheelchair van drivers known/recall - 96 hours/year	10,000.00
10-4333-1260	SALARIES & WAGES / PART-TIME	Part-time employees are utilized to support staff shortages in an effort to reduce overtime. Part-time EMT-Basics at $11.98 per hour for 2,254 hours per year	27,000.00
10-4333-1270	BONUSES	Christmas Bonus $216.57 x 8 employees = $1,732.56	1,302.00
10-4333-1275	LONGEVITY	Longevity for 4 eligible employees	830.00
10-4333-1290	SALARY ADJUSTMENT		
10-4333-1810	EMPLOYER-FICA	Salaries + Bonuses + Overtime + Part-time x .062 = $12,238.93	12,239.00
10-4333-1811	EMPLOYER-MEDICARE	Salaries + Bonuses + Overtime + Part-time x .0145 = $2,862.32	2,862.00
10-4333-1820	EMPLOYER-RETIREMENT	Salaries + Overtime x .07 = $11,837.00	11,837.00
10-4333-1830	EMPLOYER-INSURANCE	$6,453 x 8 eligible employees = $38,718.00	38,718.00
10-4333-1870	401-K	Salaries + Overtime x .05 = $8,455.00	8,455.00
10-4333-2120	UNIFORMS	EMS personnel are required to dress in a professional manner by wearing Class B uniforms. They also must have boots that have composite toes and blood-borne pathogen approved. Uniforms must be replaced when showing extreme wear and tear, and when exposed to blood or body fluids that are unable to be removed through professional cleaning methods. Employees are also required through OSHA to wear safety vests and jackets on specific type calls.	1,500.00
10-4333-2370	MANDATED IMMUNIZATIONS		
10-4333-2390	MEDICAL SUPPLIES	This line item purchases all medical supplies, including, but not limited to, oxygen, backboards, splints, gauze, heart monitor supplies, and any other equipment necessary in the pre-hospital treatment and transport of Convalescent patients to doctor's appointments and dialysis treatments. State OEMS regulates the necessary supplies needed on an Ambulance, BLS, and ALS, to remain compliant, functional, and licensed by the State as an EMS provider.	2,000.00

10-4333-2500	AUTOMOTIVE-GAS, OIL, TIRES	Gas, tires, oil and diesel fuel for EMS vehicles, including Ambulances (2) and Wheelchair Vans (2). Each ambulance has a total of 6 tires. These tires must be replaced frequently, due to safety issues for optimum performance. Gas prices continue to rise and it must be considered for each EMS vehicle. The EMS Division is driving approximately 300,000 miles per year, with gas prices budgeted at $5.00 per gallon per vehicle.	23,000.00
10-4333-2600	OFFICE SUPPLIES	Necessary to purchase office supplies, as well as printing patient care forms; to be able to provide patients and/or patient's family with a copy of the necessary paperwork and to provide necessary documentation to the billing company.	1,000.00
10-4333-3210	TELEPHONE	Includes main EMS station landlines and fax lines, which are combined: $563/yr. Modems for AVL/mapping: $960/year. Cell phones for 2 MT trucks and 3 wheelchair vans - $137.00/year. National Network pagers for recall of wheelchair van personnel - $540.00/year - includes a one time $30.00 insurance charge per year. Total of 11 phone lines, including cell phones for administrative personnel, pagers for recall purposes, fax, modem, and base landline phones.	2,200.00
10-4333-3530	MAINT/REPAIRS-VEHICLES	Repair to Convalescent ambulances and wheelchair vans by maintaining vehicles to be available to respond to calls for service.Due to the age and high mileage of some of the EMS vehicles, with no budgeted replacement for FY 12-13, there is potential of an increase in the repair and maintenance of current vehicles.	10,000.00
10-4333-4500	INSURANCE-ALL	Insurance coverage for EMS buildings and the non-emergency vehicles.	6,000.00
10-4333-6901	CONTRACTED SVCS/BILLING	Maintenance contract with EMS billing company for portion of billing attributed to the Convalescent Transport of patients, either by stretcher or wheelchair.	32,000.00
	TOTALS		349,213.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

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		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4336	DISASTER EXPENSES-"I								
1212	OVERTIME		39,792	39,792	100.00%				
1810	EMPLOYER-FICA		2,388	2,388	100.00%				
1811	EMPLOYER-MEDICARE		559	558	99.82%				
1820	EMPLOYER-RETIREMENT		2,707	2,706	99.96%				
1830	EMPLOYER-INSURANCE		0	-1	0.00%				
1870	EMPLOYER-401-K		1,938	1,937	99.95%				
2500	FUEL/OIL/TIRES		4,030	4,029	99.98%				
2900	OTHER SUPPLIES		940	936	99.57%				
3500	MAINT/REPAIR-BLDGS/GRNDS		33,098	18,485	55.85%				
4991	DISASTER EXPENSES-MISC	0	8,617	8,616	99.99%				
5800	CLEARANCE/DEMOLITION		40,000	0	0.00%				
6900	CONTRACTED SERVICES		1,915,750	2,547,826	132.99%				
TOTAL	DISASTER EXPENSES-"I	0	2,049,819	2,627,272	128.17%	0	0	0	0

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Fund # 10	GENERAL FUND								
10-4340	FIRE PROTECTION								
6989	GRIFTON VOLUNTEER FIRE DEPARTM	1,660	0	0	0.00%				
6990	WYSE FORK FIRE DEPARTMENT	1,660	1,660	1,383	83.31%				1,660
6991	LAGRANGE FIRE DISTRICT	5,335	5,335	4,446	83.34%				5,335
6992	PINK HILL FIRE DEPARTMENT	5,335	5,335	4,446	83.34%				5,335
6993	DEEP RUN FIRE DEPARTMENT	5,335	5,335	4,446	83.34%				5,335
6994	NORTH LENOIR FIRE DEPARTMENT	6,505	6,505	5,421	83.34%				6,505
6995	SOUTHWOOD FIRE DEPARTMENT	5,335	5,335	4,446	83.34%				5,335
6996	SANDY BOTTOM FIRE DEPARTMENT	5,335	5,335	4,446	83.34%				5,335
6997	HUGO FIRE DEPARTMENT	6,505	6,505	5,421	83.34%				6,505
6998	SAND HILL FIRE DEPARTMENT	5,335	5,335	4,446	83.34%				5,335
6999	SEVEN SPRINGS FIRE DEPARTMENT	1,660	1,660	1,383	83.31%				1,660
TOTAL	FIRE PROTECTION	50,000	48,340	40,284	83.33%	0	0	0	48,340

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Fund # 10	GENERAL FUND								
10-4350	INSPECTIONS								
1210	SALARIES & WAGES	138,946	140,655	117,214	83.33%		140,655	140,655	140,655
1260	SALARIES & WAGES-PART-TIME	0	0	0	0.00%				
1270	BONUSES	650	651	636	97.70%		650	650	650
1275	LONGEVITY	1,938	1,987	1,987	100.00%		1,987	1,987	1,987
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	8,217	8,884	6,968	78.43%		8,885	8,885	8,885
1811	EMPLOYER-MEDICARE	1,922	2,078	1,630	78.44%		2,078	2,078	2,078
1820	EMPLOYER-RETIREMENT	9,073	9,957	8,320	83.56%		9,985	9,985	9,985
1830	EMPLOYER-GROUP INSURANCE	19,352	19,359	11,323	58.49%		19,359	19,359	19,359
1870	EMPLOYER-401-K	7,044	7,132	5,960	83.57%		7,132	7,132	7,132
2500	AUTOMOTIVE-GAS,TIRES,ETC	2,959	5,500	2,384	43.35%		7,000	7,000	7,000
2600	OFFICE SUPPLIES	2,050	2,000	1,265	63.25%		1,700	1,700	1,700
2900	MISCELLANEOUS SUPPLIES	281	300	38	12.67%		300	300	300
3110	TRAVEL	361	300	130	43.33%		250	250	250
3210	TELEPHONE	3,925	3,600	3,818	106.06%		3,600	3,600	3,600
3250	POSTAGE	118	200	53	26.50%		150	150	150
3520	MAINT/REPAIRS EQUIPMENT	2,713	3,500	1,362	38.91%		3,250	3,250	3,250
3530	MAINT/REPAIR-VEHICLES	1,404	1,500	503	33.53%		1,300	1,300	1,300
3700	ADVERTISING	1,771	1,300	375	28.85%		1,100	1,100	1,100
3950	TRAINING	1,947	4,200	2,369	56.40%		3,500	3,500	3,500
4410	MASTERCARD MAINTENANCE/FEES	2,910	2,800	1,638	58.50%		2,500	2,500	2,500
4910	DUES	275	250	145	58.00%		250	250	250
	TOTAL INSPECTIONS	207,856	216,153	168,118	77.78%	0	215,631	215,631	215,631

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INSPECTIONS

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4350-1210	SALARIES & WAGES	Salaries for Director, Level III Inspector and Permit Tech.	140,655.00
10-4350-1260	SALARIES & WAGES-PART-TIME	None	
10-4350-1270	BONUSES	Christman Bonus $ 216.57 x 3	650.00
10-4350-1275	LONGEVITY	Director, Level III Inspector and Permit Tech.	1,987.00
10-4350-1290	SALARY ADJUSTMENTS	None	
10-4350-1810	EMPLOYER-FICA	Salaries + Bonuses x .062	8,885.00
10-4350-1811	EMPLOYER-MEDICARE	Salaries + Bonuses x .0145	2,078.00
10-4350-1820	EMPLOYER-RETIREMENT	Salaries x .07	9,985.00
10-4350-1830	EMPLOYER-GROUP INSURANCE	$ 6,453 x 3	19,359.00
10-4350-1870	EMPLOYER-401-K	Salaries x .05	7,132.00
10-4350-2500	AUTOMOTIVE-GAS,TIRES,ETC	Gas, tires, oil amd service for 2 Lenoir county cars averaging 16,000 miles a year.	7,000.00
10-4350-2600	OFFICE SUPPLIES	3 part Okidata paper for permit and inspection forms, copy paper, pens, pencils, tape, paper clips, staplers, staples, highlighters, binders, ink cartridges for printers, file folders, storage boxes, stamp pads, folders, envelopes and N.C. State Code books.	1,700.00
10-4350-2900	MISCELLANEOUS SUPPLIES	Keys, small hand tools, hard hats, safety glasses, hand sanitizer, kleenex, flashlights, batteries and calanders.	300.00
10-4350-3110	TRAVEL	Travel for (4) Code courses for Inspectors and (2) Planning courses for Planners at $40.00 each. Total number of trips = 6.	250.00
10-4350-3210	TELEPHONE	Phone at (4) employee's desk, including GIS/Planner. Cell phones for 2 Inspectors and GIS/Planner. Fax and modemn.	3,600.00
10-4350-3250	POSTAGE	Postage for Planning Board monthly packets. Mailings for special use applicants, adjacent property owners, Junk yard violation orders and zoning verifications.	150.00
10-4350-3520	MAINT/REPAIRS EQUIPMENT	Contracts with MDCCI for Inspection software and support. Contract with Daughety Office Equipment for copy machine maintenance.	3,250.00
10-4350-3530	MAINT/REPAIR-VEHICLES	Repairs required as needed for 2 Lenoir County cars, both with over 130,000 miles.	1,300.00

10-4350-3700	ADVERTISING	Required advertisement for scheduled Planning Board meetings in the Kinston Free Press.	1,100.00
10-4350-3950	TRAINING	Conferences and Seminars required for NC State mandated continuing education to maintain certifications for (2) Level III Inspectors in Building, Electrical, Plumbing and Mechanical trades. Also, Conferences and Seminars, for NC State mandated continuing education to maintain certifications for (2) Certified Floodplain Managers and (2) Planners. Also, seminar/ conference for Permit Technician, for continuing education on NC Law and Administraion changes for code permitting.	3,500.00
10-4350-4410	MASTERCARD MAINTENANCE/FEES	Fees for use of credit card machine for customer use for paying fees, plus paper required for the machine.	2,500.00
10-4350-4910	DUES	Required memberships for (2) Inspectors with NC Building, Electrical, Plumbing and Mechanical Associations and for (2) Certified Floodplain Managers with the NC Floodplain Managers Association.	250.00
	TOTALS		215,631.00

Lenoir County

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Fund # 10	GENERAL FUND								
10-4360	MEDICAL EXAMINER								
1930	PROFESSIONAL FEES-MEDICAL	48,775	40,000	27,250	68.13%		40,000	40,000	40,000
TOTAL	MEDICAL EXAMINER	48,775	40,000	27,250	68.13%	0	40,000	40,000	40,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

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Fund # 10	GENERAL FUND								
10-4930	ECONOMIC DEVELOPMENT								
1210	SALARIES & WAGES	202,709	199,417	124,834	62.60%		199,417	199,417	199,417
1220	TRAVEL ALLOWANCE	8,400	8,400	7,000	83.33%		8,400	8,400	8,400
1270	BONUSES	866	867	636	73.36%		867	867	867
1275	LONGEVITY	1,917	1,642	1,641	99.94%		1,642	1,642	1,642
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	12,644	12,520	7,844	62.65%		12,520	12,520	12,520
1811	EMPLOYER-MEDICARE	2,957	2,928	1,834	62.64%		2,928	2,928	2,928
1820	EMPLOYER-RETIREMENT	13,178	14,034	8,828	62.90%		14,075	14,075	14,075
1830	EMPLOYER-GROUP INSURANCE	25,258	25,812	11,323	43.87%		25,812	25,812	25,812
1870	EMPLOYER-401K	10,231	10,053	6,324	62.91%		10,053	10,053	10,053
2600	OFFICE SUPPLIES	2,908	6,212	3,857	62.09%		6,000	6,000	6,000
3110	TRAVEL & PROMOTIONS	24,180	25,600	13,451	52.54%		27,200	27,200	27,200
3210	TELEPHONE	2,893	3,834	2,070	53.99%		3,000	3,000	3,000
3250	POSTAGE	1,214	2,000	883	44.15%		1,500	1,500	1,500
3310	UTILITIES	4,621	0	0	0.00%				
3500	MAINT/REPAIR-BLDGS & GRNDS	1,909	250	233	93.20%				
3950	EMPLOYEE TRAINING	1,494	3,600	3,396	94.33%		3,200	3,200	3,200
3990	CONTRACTED SVCS-OTHER	652	800	800	100.00%		800	800	800
4910	DUES & SUBSCRIPTIONS	941	1,800	1,163	64.61%		1,600	1,600	1,600
5999	CAPITAL ITEM<$5,000	1,826	0	0	0.00%				
	TOTAL ECONOMIC DEVELOPMENT	320,798	319,769	196,117	61.33%	0	319,014	319,014	319,014

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ECONOMIC DEVELOPMENT

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4930-1210	SALARIES & WAGES		199,417.00
10-4930-1270	BONUSES	$216.75 X 4	867.00
10-4930-1275	LONGEVITY		1,642.00
10-4930-1290	SALARY ADJUSTMENTS		
10-4930-1810	EMPLOYER-FICA	Salary X .042	12,520.00
10-4930-1811	EMPLOYER-MEDICARE	Salary X .0145	2,928.00
10-4930-1820	EMPLOYER-RETIREMENT	Salary X .07	14,075.00
10-4930-1830	EMPLOYER-GROUP INSURANCE	$6,453 X 4	25,812.00
10-4930-1870	EMPLOYER-401K	Salary X .05	10,053.00
10-4930-1220	TRAVEL ALLOWANCE		8,400.00
10-4930-2600	OFFICE SUPPLIES	Blanket P/O (Economic Dev.) Copy paper, pens, paper clips, printing etc $1,500.00 Blanket P/O (Tourism) Copy paper, pens, paper clips, printing etc $ 500.00 Computer Supplies- Daughtery & CDS Printing supplies – cartridges etc. $1,500.00 Miscellaneous supplies without PO Economic Development $1,000.00 Miscellaneous supplies without PO Tourism $ 500.00 Promotional supplies / materials Economic Development $1,000.00 **Totals: $6,000.00**	6,000.00
10-4930-3110	TRAVEL & PROMOTIONS	**EDC Executive Director/Staff** Auto Mileage $9,600.00 Trips (6)- NCEDA,(Winter & Spring), BIO, IEDC, SEDC, Client Visits, Trade Shows $10,000.00 Clent Entertainment $4,500.00 - Other Meetings (NCEDA/LCMA Etc.) $1,000.00 **Tourism Director**- Conferences, Meeting, Lodging $500.00 Auto Mileage $1,100.00 Enterainment, Lunch / Dinner meetings $500.00 **Total $27,200.00**	27,200.00
10-4930-3210	TELEPHONE	Base Charges (including long distance) per year - based on 4 lines $1,200.00 Cell phones (exective director and industry coordinator) $1,800.00 Total Number of Station (include Fax and Moden (5) Total Number of Mobile Phones in Department (2) Total Number of Employees in Department (4) **Total $3,000.00**	3,000.00
10-4930-3250	POSTAGE	Postage and PO Box Rent $400.00 Client Information / client booklets shipping $1,100.00 **Total $1,500.00**	1,500.00
10-4930-3310	UTILITIES		0.00
10-4930-3500	MAINT/REPAIR-BLDGS & GRNDS		0.00

10-4930-3950	EMPLOYEE TRAINING	Executive Director - Economic Development Certification Courses / Seminars and other related expens $2,000.00 Final Exam $1,200.00 **Total $3,200.00**	3,200.00
10-4930-3990	CONTRACTED SVCS-OTHER	Copier Maintenance Contract annual cost $450.00 Potential copy overage estimated cost $350.00 **Total $800.00.**	800.00
10-4930-4910	DUES & SUBSCRIPTIONS	**Tourism:** NC Motor Coach $200.00 **Economic Dev**: NCEDA $200.00 IEDC $345.00 Chamber of Commerce $160.00 Business NC $30.00 Our State $30.00 Lenoir Committee of 100 $200.00 Lenoir County Mfgs. Association $200.00 Others deemed necessary $235.00 **Total $1,600.00**	1,600.00
10-4930-5999	CAPITAL ITEM<$5,000		0.00
	TOTALS		319,014.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4940	VETERANS SERVICE OFF								
1210	SALARIES & WAGES	2,356	19,000	11,020	58.00%		19,000	19,000	19,000
1810	EMPLOYER-FICA	146	1,178	683	57.98%		1,178	1,178	1,178
1811	EMPLOYER-MEDICARE	34	276	160	57.97%		276	276	276
2600	OFFICE SUPPLIES	1,637	2,400	1,470	61.25%		2,400	2,400	2,400
3110	TRAVEL	0	200	0	0.00%		200	200	200
3520	MAINTENANCE & REPAIRS - EQUIP	833	1,220	655	53.69%		1,220	1,220	1,220
4312	LEASE AGREEMENT-COPIER	1,082	2,320	1,026	44.22%		2,320	2,320	2,320
6900	CONTRACTED SERVICES	19,296	6,647	4,626	69.60%		6,647	6,647	6,647
TOTAL	VETERANS SERVICE OFF	25,384	33,241	19,640	59.08%	0	33,241	33,241	33,241

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4950	COOPERATIVE EXTENSIO								
1210	SALARIES & WAGES	201,619	205,378	154,074	75.02%		206,999	206,999	206,999
1260	TEMPORARY WAGES	18,967	23,200	15,701	67.68%		17,500	17,500	17,500
1270	BONUSES	900	950	900	94.74%		900	900	900
1810	EMPLOYER-FICA	13,200	12,789	10,204	79.79%		12,779	12,779	12,779
1811	EMPLOYER-MEDICARE	3,087	2,991	2,386	79.77%		2,989	2,989	2,989
1820	EMPLOYER-RETIREMENT	21,243	27,955	20,215	72.31%		27,039	27,039	27,039
1830	EMPLOYER-GROUP INSURANCE	21,286	23,902	15,800	66.10%		25,701	25,701	25,701
1850	UNEMPLOYMENT COMPENSATION		1,450	1,063	73.31%		1,423	1,423	1,423
2140	ADVISORY COUNCIL EXPENSE	825	1,000	100	10.00%		1,000	1,000	1,000
2300	OTHER SUPPLIES-DEMONSTRATION	3,853	4,500	3,594	79.87%		5,000	5,000	5,000
2600	OFFICE SUPPLIES	5,527	7,000	6,658	95.11%		7,000	7,000	7,000
2990	LIVESTOCK SHOW	2,200	2,200	2,200	100.00%		2,200	2,200	2,200
3110	TRAVEL	2,478	3,250	1,960	60.31%		3,250	3,250	3,250
3210	TELEPHONE	3,007	3,400	2,209	64.97%		3,400	3,400	3,400
3250	POSTAGE	88	200	149	74.50%		200	200	200
3310	UTILITIES	12,752	13,350	9,710	72.73%		13,500	13,500	13,500
3500	MAINTENANCE/REPAIRS-BLDG & GRN	3,328	4,375	4,303	98.35%		7,000	7,000	7,000
3501	FARMERS' MARKET EXPENSES	4,063	4,155	2,529	60.87%		4,000	4,000	4,000
3502	LIVESTOCK ARENA EXPENSES	9,238	8,500	6,153	72.39%		9,000	9,000	9,000
3520	MAINTENANCE/REPAIRS-EQUIPMENT	757	1,400	806	57.57%		1,300	1,300	1,300
3930	BEAVER CONTROL PROGRAM	21,800	21,800	21,800	100.00%		21,800	21,800	21,800
4320	EQUIPMENT RENTAL	9,170	11,317	9,878	87.28%		13,173	13,173	13,173
4910	DUES & SUBSCRIPTIONS	1,283	1,750	1,321	75.49%		1,500	1,500	1,500
5999	CAPITAL ITEMS<$5,000	1,790	0	0	0.00%				
6900	CONTRACTED SERVICES	4,464	3,400	2,983	87.74%		3,296	3,296	3,296
	TOTAL COOPERATIVE EXTENSIO	366,925	390,212	296,696	76.03%	0	391,949	391,949	391,949

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COOPERATIVE EXTENSION

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4950-1210	SALARIES & WAGES	Gross earnings for permanent employees. Salary figures by employee will be provided with the budget detail. Original salary, representing 50% county match, including county portion of longevity. Includes potential 5% for 4-H and Youth Development Agent Title Promotion.	206,999.00
10-4950-1260	TEMPORARY WAGES	Temporary Wages for building maintenance and cleaning. Administrative Assistant for grant record keeping 1/day per week, 8 hours/day/year. Maintenance and Cleaning, $12.76/hr, $9,000.00 total, Administrative Assistant, Record Keeping, $15.00/hr, $8,500.00 total. Decrease, $5,700.	17,500.00
10-4950-1270	BONUSES	9 employees ($100.00 each)	900.00
10-4950-1810	EMPLOYER-FICA	Salary X .042	12,779.00
10-4950-1811	EMPLOYER-MEDICARE	Salary X .0145	2,989.00
10-4950-1820	EMPLOYER-RETIREMENT	Salary X (State Retirement .1312)	27,039.00
10-4950-1830	EMPLOYER-GROUP INSURANCE	State Insurance 50%, 9 employees at $2,596.00, 1 employee at $1,298.00, and 1 employee at $1,039.00, reflecting a 5.3% increase.	25,701.00
10-4950-1850	UNEMPLOYMENT COMPENSATION	Salary X 0.69%	1,423.00
10-4950-2140	ADVISORY COUNCIL EXPENSE	Support for State Advisory District representative and County Advisory Council member's participation in county, district and state opportunities that provide training and leadership skills for committee members, this strengthens and increases the effectiveness of the total Council in Extension Programming. (Lenoir County Advisory Council and Specialized Committee Members are attached to original narrative).	1,000.00
10-4950-2300	OTHER SUPPLIES-DEMONSTRATION	Materials and supplies required by professional staff in educational programming efforts; test plot materials, marketing supplies, materials for youth presentations, etc. Line also includes 20% supply budget for Area Commercial Horticulture Agent ($1,000) and 10% supply budget for District Aquaculture Agent ($500). Expanded Foods and Nutrition Education Program supply budget $1,500.00. Increase of $500.00 to cover cost of food and agricultural product price increases and increased participation in programming. Increase $500.00.	5,000.00

10-4950-2600	OFFICE SUPPLIES	Used to purchase copier paper, Extension letterhead, general office supplies needed by each staff member, small office equipment and supplies used to enhance program implementation. Increase due to increase in cost of copier paper and ink cartridges for the color printer.	7,000.00
10-4950-2990	LIVESTOCK SHOW	Support Coastal Plans Livestock Show and Sale, attended by parents, youth professional staff and spectators from 13 county area. The event promotes tourism and economic development for Lenoir County	2,200.00
10-4950-3110	TRAVEL	Supports non NCSU supported travel for SPA or COSS employees. Supports staff attendance to professional association training, includes travel, registration and lodging. Potentially includes 8 staff members, 2 meetings/ year. Administrative Assistant-Attend 4-5 meetings/year Estimated cost $750.00, Association Meetings for Agents and PA's, 2 trips/agent/year, Estimated $2,500.00.	3,250.00
10-4950-3210	TELEPHONE	Telephone services for staff. 21 Stations, 0 Mobile phones,	3,400.00
10-4950-3250	POSTAGE	Includes courier service expenditures and postage costs	200.00
10-4950-3310	UTILITIES	Includes the cost of water, sewer, electricity and/or other related expenses as they are applied to the Lenoir County Agricultural Building.	13,500.00
10-4950-3500	MAINTENANCE/REPAIRS-BLDG & GRN	Purchase supplies for building and grounds (includes table coverings, paper goods for restroom facilities and demonstration lab, cleaning supplies, floor care items), also purchases gas for greenhouse, garbage pick-up and box rental. This line accounts for associated unknown emergencies as they relate to building and grounds. Line item request same as original approved budget from FY 2011-2012	7,000.00
10-4950-3501	FARMERS' MARKET EXPENSES	Covers utility, some maintenance, repairs, cleaning and incidentals for Farmer's Market facility.	4,000.00
10-4950-3502	LIVESTOCK ARENA EXPENSES	Covers utility, maintenance, repairs and incidentals for Livestock Arena, arena does not meet Fire Safety Standards and Requirements at this time, therefore there is no current income from rentals.	9,000.00
10-4950-3520	MAINTENANCE/REPAIRS-EQUIPMENT	Includes courier service expenditures and postage costs.	1,300.00
10-4950-3930	BEAVER CONTROL PROGRAM	Agreement provides extended services for Lenoir County residents for beaver management and control, and includes participation in the Beaver Management Assistance Program (BMAP).	21,800.00
10-4950-3950	TRAINING		0.00
10-4950-4310	LEASE AGREEMENT - Copier		0.00

10-4950-4320	EQUIPMENT RENTAL	Includes Postage Meter rental at $207.00 per month/ 12 months. Copier rental at $350.00 per month/ 12 months, and Toner at $245 per replacement. MAC Computer Leases for staff $5,019.00. (14 computers). Increase is a result of copier lease increased amount and MAC computer lease renewal. Increase $3,906.00.	13,173.00
10-4950-4991	OTHER MISCELLANEOUS - Computer		0.00
10-4950-4910	DUES & SUBSCRIPTIONS	Professional Association dues, educational publications used by staff and clientele. Professional Membership include, NCAE4-HA Memberships for 2, $230.00/yr, NCACAA 3, $219.00/yr, NCCESA-SED 3, $105.00/yr, NCEAFCS 1, $147.00. This line also includes subscriptions to program area related magazines and subscriptions. Decrease 250.00.	1,500.00
10-4950-5999	CAPITAL ITEMS<$5,000		
10-4950-6900	CONTRACTED SERVICES	Grounds Maintenance	3,296.00
	TOTALS		391,949.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

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		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4951	COOP EXT - RAFI GRAN								
1260	SALARIES/WAGES-PART-TIME	1,586	4,414	3,915	88.70%				
1810	EMPLOYER-FICA	98	274	243	88.69%				
1811	EMPLOYER-MEDICARE	23	64	57	89.06%				
2900	OTHER SUPPLIES	0	670	668	99.70%				
3500	MAINT/REPAIR-BLDG & GRNDS	2,300	12,085	4,713	39.00%				
5999	CAPITAL ITEMS <$5,000	1,082	0	0	0.00%				
TOTAL	COOP EXT - RAFI GRAN	5,089	17,507	9,596	54.81%	0	0	0	0

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4954	JCPC PARENTING MATTE								
1260	SALARIES/WAGES-PART-TIME	26,855	25,200	18,833	74.73%				
1810	EMPLOYER-FICA	1,550	1,563	1,084	69.35%				
1811	EMPLOYER-MEDICARE	362	366	253	69.13%				
1820	EMPLOYER RETIREMENT	2,822	2,520	2,471	98.06%				
1830	EMPLOYER INSURANCE	4,190	5,411	2,876	53.15%				
1850	UNEMPLOYMENT COMPENSATION	0	0	130	0.00%				
3110	TRAVEL	1,332	134	62	46.27%				
TOTAL	JCPC PARENTING MATTE	37,111	35,194	25,709	73.05%	0	0	0	0

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-4957	COOP EXT-PREVENTION								
1260	PART TIME SALARIES	26,947	29,284	21,715	74.15%		31,232	31,232	31,232
1810	EMPLOYER FICA	1,650	1,989	1,321	66.42%		1,271	1,271	1,271
1811	EMPLOYER-MEDICARE	386	465	309	66.45%		297	297	297
1820	EMPLOYER RETIREMENT	2,832	3,115	2,441	78.36%		2,690	2,690	2,690
1830	EMPLOYER-INSURANCE	5,669	5,669	4,191	73.93%		3,894	3,894	3,894
1850	UNEMPLOYMENT COMPENSATION		165	128	77.58%		142	142	142
2600	OFFICE SUPPLIES/MATERIALS	192	371	365	98.38%		800	800	800
2900	EDUCATIONAL/MEDICAL SUPPLIES	3,030	2,182	2,179	99.86%		2,180	2,180	2,180
3110	TRAVEL	3,431	2,752	2,244	81.54%		3,200	3,200	3,200
3950	EMPLOYEE TRAINING	1,850	1,000	951	95.10%		1,000	1,000	1,000
4900	STIPENDS/INCENTIVES/SCHOLARSHIPS	2,029	1,127	1,113	98.76%		1,413	1,413	1,413
TOTAL	COOP EXT-PREVENTION	48,016	48,119	36,957	76.80%	0	48,119	48,119	48,119

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PREVENTION GRANT

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4957-1260	PART TIME SALARIES	Prevention Educator, .75 FTE - $ 20,500.00, Prevention Educator, 10 hrs/wk for 50 wks, $12.00/hr, $6038.00	31,232.00
10-4957-1810	EMPLOYER FICA	Salary x 6.2%	1,271.00
10-4957-1811	EMPLOYER-MEDICARE	Salary x 1.45%	297.00
10-4957-1820	EMPLOYER RETIREMENT	Salary x 13.12%	2,690.00
10-4957-1830	EMPLOYER-INSURANCE	75% of $ 432.72/month	3,894.00
10-4957-1850	UNEMPLOYMENT COMPENSATION	Salary x .69%	142.00
10-4957-2600	OFFICE SUPPLIES/MATERIALS	Folders, kit containers, calculators, staplers, file cabinets, dry erase supplies, flip charts, and other office supplies needed to administer program	800.00
10-4957-2900	EDUCATIONAL/MEDICAL SUPPLIES	Supporting curriculum	2,180.00
10-4957-3110	TRAVEL	Mileage reimbursement at ,555/mile	3,200.00
10-4957-3950	EMPLOYEE TRAINING	Specialized certification or supplemental training.	1,000.00
10-4957-4900	STIPENDS/INCENTIVES/SCHOLARSHIPS	Incentives for program participation, i.e. Shirts, pencils, mugs, etec. And including scholarhsips to attend other 4-H activites	1,413.00
	TOTALS		48,119.00

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Fund # 10	GENERAL FUND								
10-4960	CONSERVATION-NAT RES								
1230	OTHER SALARIES & WAGES (MATCH)	77,114	78,067	65,055	83.33%		78,067	78,067	78,067
1270	BONUSES	433	434	424	97.70%		434	434	434
1275	LONGEVITY	1,189	1,219	1,219	100.00%		1,391	1,391	1,391
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	4,867	4,943	4,123	83.41%		4,954	4,954	4,954
1811	EMPLOYER-MEDICARE	1,138	1,156	964	83.39%		1,159	1,159	1,159
1820	EMPLOYER-RETIREMENT	5,043	5,551	4,626	83.34%		5,562	5,562	5,562
1830	EMPLOYER-GROUP INSURANCE	12,901	12,906	7,549	58.49%		12,906	12,906	12,906
1870	EMPLOYER-401K	3,915	3,986	3,314	83.14%		3,973	3,973	3,973
2500	GAS, TIRES, OIL ETC	816	1,100	751	68.27%		1,100	1,100	1,100
3110	TRAVEL	0	0	0	0.00%				
3210	TELEPHONE	470	625	0	0.00%				
3530	MAINT/REPAIR-VEHICLES	0	250	0	0.00%		250	250	250
3800	NRCS-COMPUTER SEAT FEE	0	3,126	0	0.00%		3,126	3,126	3,126
4130	OFFICE RENT	0	6,400	0	0.00%		6,400	6,400	6,400
4910	DUES & SUBSCRIPTIONS	1,575	1,725	1,675	97.10%		1,725	1,725	1,725
	TOTAL CONSERVATION-NAT RES	109,461	121,488	89,700	73.83%	0	121,047	121,047	121,047

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CONSERVATION-NATURAL RESOURCES-SOIL

Account Number	Account Description	JUSTIFICATION	REQUEST
10-4960-1230	OTHER SALARIES & WAGES (MATCH)	Salary for two (2) fulltime employees	78,067.00
10-4960-1270	BONUSES	$216.57 X two (2) fulltime employees	434.00
10-4960-1275	LONGEVITY	One (1) employee at 17 years of service & One (1) at 10 years of service	1,391.00
10-4960-1290	SALARY ADJUSTMENTS		
10-4960-1810	EMPLOYER-FICA	Two (2) fulltime employees salary X .042	4,954.00
10-4960-1811	EMPLOYER-MEDICARE	Two (2) fulltime employees salary X .0145	1,159.00
10-4960-1820	EMPLOYER-RETIREMENT	Two (2) fulltime employees salary X .07	5,562.00
10-4960-1830	EMPLOYER-GROUP INSURANCE	$6,453 X two (2) fulltime participating employees	12,906.00
10-4960-1870	EMPLOYER-401K	Two (2) fulltime employees salary X .05	3,973.00
10-4960-2500	GAS, TIRES, OIL ETC	Dollars needed to purchase gas for operation of department vehicle as well as the puchase of oil, tires, inspection, etc.	1,100.00
10-4960-3110	TRAVEL		0.00
10-4960-3210	TELEPHONE		0.00
10-4960-3530	MAINT/REPAIR-VEHICLES	Upkeep and maintance/repair for department vehicle	250.00
10-4960-3800	NRCS-COMPUTER SEAT FEE	To be connected to the NRCS/FSA server for internet, email and FSA/NRCS EQIP, CREP, FSA maps and engineering programs necessary to perform job duties	3,126.00
10-4960-4130	OFFICE RENT	Yearly office rent	6,400.00
10-4960-4910	DUES & SUBSCRIPTIONS	Nation Association of Conservation District Dues, Coastal Envirothon Dues, Area VI Soil & Water Conservation Dues, NC Assoiciation of Soil & Water conservation Distsricts Dues, Subscription to Kinston Free Press	1,725.00
	TOTALS		121,047.00

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Fund # 10	GENERAL FUND								
10-5110	HEALTH DEPT-GENERAL								
1210	SALARIES & WAGES	317,557	283,593	236,326	83.33%		297,651	297,651	297,651
1270	BONUSES	2,123	1,696	1,696	100.00%		1,733	1,733	1,733
1275	LONGEVITY	6,183	6,516	6,516	100.00%		6,837	6,837	6,837
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	18,591	18,092	13,961	77.17%		18,986	18,986	18,986
1811	EMPLOYER-MEDICARE	4,348	4,232	3,265	77.15%		4,441	4,441	4,441
1820	EMPLOYER-RETIREMENT	20,847	20,250	16,950	83.70%		21,315	21,315	21,315
1830	EMPLOYER-GROUP INSURANCE	62,676	50,334	29,546	58.70%		51,624	51,624	51,624
1850	UNEMPLOYMENT COMPENSATION	745	3,000	0	0.00%		3,000	3,000	3,000
1860	WORKERS COMPENSATION	0	3,000	0	0.00%		3,000	3,000	3,000
1870	EMPLOYER-401-K	16,187	14,506	12,142	83.70%		15,225	15,225	15,225
1910	PROFESSIONAL SERVICE-AUDIT	5,986	5,986	5,986	100.00%		5,986	5,986	5,986
2500	AUTO SUPPLIES-GAS,OIL,TIRES	4,850	4,000	2,515	62.88%		4,000	4,000	4,000
2600	SUPPLIES-OFFICE	22,419	26,000	25,155	96.75%		21,000	21,000	21,000
2900	DEPT SUPPLIES	42,929	128,463	53,877	41.94%				
2901	RANDOM MOMENTS/DEPT SUPPLIES	11,402	0	0	0.00%				
3110	TRAVEL	2,262	5,000	1,966	39.32%		5,000	5,000	5,000
3111	REGISTRATIONS	445	2,000	250	12.50%		2,000	2,000	2,000
3210	TELEPHONE	27,606	31,000	19,463	62.78%		26,000	26,000	26,000
3211	COMPUTER DATA PROCESSING	3,600	0	0	0.00%		9,200	9,200	9,200
3250	POSTAGE	7,402	6,000	5,666	94.43%		6,000	6,000	6,000
3300	UTILITIES	31,150	32,450	27,202	83.83%		37,650	37,650	37,650
3500	MAINTENANCE/REPAIRS-BLDG & GRN	6,371	6,100	4,412	72.33%		6,100	6,100	6,100
3501	SUPPLIES-JANITORIAL	11,365	12,300	12,173	98.97%		12,300	12,300	12,300
3520	MAINTENANCE/SERVICE CONTRACTS	16,751	21,200	12,542	59.16%		15,000	15,000	15,000
3521	LABORATORY INSPECTION	230	230	230	100.00%		230	230	230
3530	MAINT/REPAIR VEHICLES	984	2,500	2,120	84.80%		1,500	1,500	1,500
4911	ASSOCIATION DUES	0	795	513	64.53%		600	600	600
6901	PROFESSIONAL SVCS-SCHOOL NURSE		150,000	150,000	100.00%		150,000	150,000	150,000
TOTAL	HEALTH DEPT-GENERAL	645,009	839,243	644,472	76.79%	0	726,378	726,378	726,378

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HEALTH DEPARTEMENT

Account Number	Account Description	JUSTIFICATION	REQUEST
GENERAL			
10-5110-1210	SALARIES & WAGES	8 Salaries/ 1 HEALTH DIR/1 DIRECTOR OF NURSING/1 OFFICE WORK UNIT SUPV/1 ACCT TECH III/1 ACCT TECH II/2 HOUSEKEEPING/1 PROC ASST IV =$297,650.64. Increase this year due to Health Director and Nursing Director 100% in Admin	297,651.00
10-5110-1270	BONUSES	$216.57 X 8 of Eligible Employees=$1,732.56	1,733.00
10-5110-1275	LONGEVITY	8 Eligible employees receiving longevity	6,837.00
10-5110-1290	SALARY ADJUSTMENTS	None	0.00
10-5110-1810	EMPLOYER-FICA	Salaries + Bonuses+ Longevity x.062=$18,985.70	18,986.00
10-5110-1811	EMPLOYER-MEDICARE	Salaries + Bonuses + Longevity X .0145=$4,440.20	4,441.00
10-5110-1820	EMPLOYER-RETIREMENT	Salaries+Longevity X .07= $21,314.16	21,315.00
10-5110-1830	EMPLOYER-GROUP INSURANCE	$6453.00 x 8= $51,624.00	51,624.00
10-5110-1850	UNEMPLOYMENT COMPENSATION	No Change	3,000.00
10-5110-1860	WORKERS COMPENSATION	No Change	3,000.00
10-5110-1870	EMPLOYER-401-K	Salaries + Longevity X .05= $15,224.40	15,225.00
10-5110-1910	PROFESSIONAL SERVICE-AUDIT	Audit done by CPA and charge to 10-5110-1910 $5,986.00 General Budget only.	5,986.00
10-5110-2500	AUTO SUPPLIES-GAS,OIL,TIRES	To maintain three (3) former sheriff vehicles.	4,000.00
10-5110-2600	SUPPLIES-OFFICE	Reduced budget by 5000.00 for office supplies. Corporate-17,500/Staples 2,500	21,000.00
10-5110-2900	DEPT SUPPLIES	None-Essential Services	0.00
10-5110-2901	RANDOM MOMENTS/DEPT SUPPLIES	None	0.00
10-5110-3110	TRAVEL	HEALTH DIRECTORS MEEITING/EDUCATION/NURSING DIRECTORS MTGS/SEC SUPV. CONF.5110-2900 Esstential Services paid for a lot of these funds.	5,000.00
10-5110-3111	REGISTRATIONS	Essential Servcies paid for a lot of these funds.	2,000.00
10-5110-3210	TELEPHONE	65 stations/2 mobile phones	26,000.00
10-5110-3211	COMPUTER DATA PROCESSING	COMPUTER STORAGE FOR SCANNED RECORDS. Essential Services paid for all of these services this year. We will not be receiving these funds next fiscal year 12-13.	9,200.00
10-5110-3250	POSTAGE	POSTAGE METER/COURIER SERVICE	6,000.00
10-5110-3300	UTILITIES	Anticipated increase to utilities/water/gas	37,650.00
10-5110-3500	MAINTENANCE/REPAIRS-BLDG & GRN		6,100.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5110-3501	SUPPLIES-JANITORIAL	9100.00 BRAME-TOILET PAPER/PAPER TOWELS/FLOOR WAX/DEORDERIZER SPRAY,ETC.,2450.00 ALSCO-MOPS/LAB JACKETS/TOILET DEORDERIZERS.350.00 LESTERS-KEYS/BOLTS/INSECTACIDES,ETC. 300.00 BIG BLUE-HARDWARE/LUMBER	12,300.00
10-5110-3520	MAINTENANCE/SERVICE CONTRACTS	REDUCED AS LEASE WITH COPY PRO ENDED. 6146.00 SOUTHERN ELEVATOR(ELEVATOR)420.00-TERMINIX(CONTRACT)1000.00-SUPER SHRED-(SHREDDING)5700.00-DAUGHETYS(COPY MACHINES)	15,000.00
10-5110-3521	LABORATORY INSPECTION	One yearly bill for Laboratory.	230.00
10-5110-3530	MAINT/REPAIR VEHICLES	SERVICE/REPAIR ON THREE COMPANY VEHICLES	1,500.00
10-5110-4911	ASSOCIATION DUES	Annual Dues for Health Director	600.00
10-5110-6901	PROFESSIONAL SVCS-SCHOOL NURSE	LENOIR COUNTY SCHOOL NURSE GRANT	150,000.00
		Subtotal	726,378.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-5114	HEALTH DEPT-IMMUNIZA								
1210	SALARIES & WAGES	29,470	29,834	24,861	83.33%		29,834	29,834	29,834
1270	BONUSES	217	217	212	97.70%		217	217	217
1275	LONGEVITY	582	597	597	100.00%		597	597	597
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	1,840	1,901	1,561	82.11%		1,901	1,901	1,901
1811	EMPLOYER-MEDICARE	430	445	365	82.02%		445	445	445
1820	EMPLOYER-RETIREMENT	1,935	2,125	1,777	83.62%		2,131	2,131	2,131
1830	EMPLOYER-GROUP INSURANCE	6,451	6,453	3,774	58.48%		6,453	6,453	6,453
1870	EMPLOYER-401-K	1,503	1,522	1,273	83.64%		1,522	1,522	1,522
2390	MEDICAL SUPPLIES	4,637	9,471	746	7.88%		4,451	4,451	4,451
2900	DEPARTMENTAL SUPPLIES	91	2,193	201	9.17%		500	500	500
3110	TRAVEL	0	774	548	70.80%				
	TOTAL HEALTH DEPT-IMMUNIZA	47,156	55,532	35,915	64.67%	0	48,051	48,051	48,051

Account Number	Account Description	JUSTIFICATION	REQUEST
IMMUNIZATION			
10-5114-1210	SALARIES & WAGES	1 LPN @$29,834	29,834.00
10-5114-1270	BONUSES	$216.57 X 1 of Eligible Employees	217.00
10-5114-1275	LONGEVITY	1 Eligible employee	597.00
10-5114-1290	SALARY ADJUSTMENTS	None	0.00
10-5114-1810	EMPLOYER-FICA	Salary+ Bonus + Longevity X .062= $1,900.18	1,901.00
10-5114-1811	EMPLOYER-MEDICARE	Salary+ Bonus + Longevity X .0145= $444.40	445.00
10-5114-1820	EMPLOYER-RETIREMENT	Salary + Longevity X .07 = $2,130.17	2,131.00
10-5114-1830	EMPLOYER-GROUP INSURANCE	6453.00 x 1 employee= $6453.00	6,453.00
10-5114-1870	EMPLOYER-401-K	Salary + Longevity X .05 = $1,521.55	1,522.00
10-5114-2390	MEDICAL SUPPLIES	PO done as items needed.	4,451.00
10-5114-2900	DEPARTMENTAL SUPPLIES	Reduced budget as we did not spend	500.00
10-5114-3110	TRAVEL	DOCTORS OFFICE/SCHOOLS/CLIENTS	0.00
		Subtotal	48,051.00

Lenoir County

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7/1/2012 Through 6/30/2013

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Fund # 10	GENERAL FUND								
10-5125	HEALTH DEP-HIV SOCIA								
1210	SALARIES & WAGES	0	0	0	0.00%				
1810	EMPLOYER - FICA	0	0	0	0.00%				
1811	EMPLOYER - MEDICARE	0	0	0	0.00%				
1820	EMPLOYER - RETIREMENT	0	0	0	0.00%				
1830	EMPLOYER - INSURANCE	0	0	0	0.00%				
1870	EMPLOYER - 401K	0	0	0	0.00%				
2900	SUPPLIES	0	0	0	0.00%				
3110	TRAVEL	0	0	0	0.00%				
3210	TELEPHONE	0	0	0	0.00%				
3250	POSTAGE	0	0	0	0.00%				
TOTAL	HEALTH DEP-HIV SOCIA	0	0	0	0.00%	0	0	0	0

Account Number	Account Description	JUSTIFICATION	REQUEST
HIV SOCIAL WORKER			
10-5125-1210	SALARIES & WAGES		0.00
10-5125-1810	EMPLOYER - FICA		0.00
10-5125-1811	EMPLOYER - MEDICARE		0.00
10-5125-1820	EMPLOYER - RETIREMENT		0.00
10-5125-1830	EMPLOYER - INSURANCE		0.00
10-5125-1870	EMPLOYER - 401K		0.00
10-5125-2900	SUPPLIES		0.00
10-5125-3110	TRAVEL		0.00
10-5125-3210	TELEPHONE		0.00
10-5125-3250	POSTAGE		0.00
		Subtotal	0.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

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Fund # 10	GENERAL FUND								
10-5150	HEALTH DEPT-ADULT HE								
1210	SALARIES & WAGES	664,273	655,569	537,626	82.01%		637,073	637,073	637,073
1260	SALARIES-PART/TIME TEMPORARY	1,180	0	0	0.00%				
1270	BONUSES	3,898	4,399	4,239	96.36%		4,268	4,268	4,268
1275	LONGEVITY	5,528	6,135	5,792	94.41%		6,468	6,468	6,468
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	41,371	41,299	33,547	81.23%		40,165	40,165	40,165
1811	EMPLOYER-MEDICARE	9,355	9,659	7,618	78.87%		9,394	9,394	9,394
1820	EMPLOYER-RETIREMENT	41,710	45,140	36,898	81.74%		43,998	43,998	43,998
1830	EMPLOYER-GROUP INSURANCE	107,593	130,996	64,656	49.36%		127,125	127,125	127,125
1870	EMPLOYER-401-K	32,384	32,336	26,431	81.74%		31,428	31,428	31,428
1930	MED SER PROF	117,229	134,450	94,884	70.57%		68,180	68,180	68,180
1931	CONTRACTED SERVICES(KINSTON RA	6,335	8,915	4,863	54.55%		8,925	8,925	8,925
1932	TB MEDICAL SERVICES	318	1,000	249	24.90%		1,000	1,000	1,000
2300	EDUCATIONAL SUPPLIES	112	1,000	50	5.00%		1,000	1,000	1,000
2380	PHARMACY	8,300	8,100	6,950	85.80%		8,100	8,100	8,100
2390	SUPPLIES-MEDICAL-FAMILY PLANNING	56,312	89,149	58,196	65.28%		65,195	65,195	65,195
2391	HEPATITIS VACCINE	20,151	19,350	15,631	80.78%		19,350	19,350	19,350
2392	SUPPLIES/MEDICAL-MATERNAL HEALTH	10,614	22,160	17,800	80.32%		24,160	24,160	24,160
2393	SUPPLIES/MEDICAL-COM DIS & TB	3,219	8,247	8,237	99.88%		7,587	7,587	7,587
2394	SUPPLIES/MEDICAL-STD & HIV	7,774	13,140	9,220	70.17%		13,140	13,140	13,140
2395	PRIMARY CARE	3,782	12,652	11,325	89.51%		10,652	10,652	10,652
2396	SUPPLIES/MEDICAL-ADULT HLTH	821	1,000	1,139	113.90%		1,000	1,000	1,000
2905	MEDIA / OUTREACH	8,716	9,700	9,693	99.93%		9,700	9,700	9,700
2990	MOSQUITO CONTROL		2,689	2,689	100.00%				
3110	TRAVEL	11,859	9,600	9,586	99.85%		12,000	12,000	12,000
3111	REGISTRATIONS	-885	3,500	730	20.86%		3,500	3,500	3,500
3210	COMMUNICATIONS	1,037	1,035	843	81.45%		1,035	1,035	1,035
3991	MEDICAL WASTE CONTRACT	2,564	4,000	3,211	80.28%		3,000	3,000	3,000
4541	PROF LIABILTITY INSURANCE (NUR	5,133	5,500	5,495	99.91%		5,770	5,770	5,770
	TOTAL HEALTH DEPT-ADULT HE	1,170,683	1,280,720	977,598	76.33%	0	1,163,213	1,163,213	1,163,213

Account Number	Account Description	JUSTIFICATION	REQUEST
ADULT HEALTH			
10-5150-1210	SALARIES & WAGES	This line decrease because Health Educator was budgeted 60% but now is budgeted in BT 100%.21 EMPLOYEES-1 PHYS EXT/2 PHN III/1 PHN II/3 PHN I/1 LPN/1 INTERP/1 ELIG SPECIALIST/2 COMMUNITY HLTH ASST/1 LAB TECH/1 ACCT CLERK IV5 PROC. ASST III/1-50% DSS CASEWORKER/1 NUTR 20%.	622,073.00
10-5150-1260	SALARIES-PART/TIME TEMPORARY	1 PT PHN I	15,000.00
10-5150-1270	BONUSES	$216.57 X 21 of Eligible Employees.(1 PT NOT ELIGIBLE)(1 EMPLOYEE 20%)(1 EMPLOYEE-50% DSS CASEWORKER)	4,268.00
10-5150-1275	LONGEVITY	15 EMPLOYEES HAVE MET 5 YEARS OR MORE(1 OF 15-20%.1 OF 15 -50%)5 NOT ELIGIBLE YET.	6,468.00
10-5150-1290	SALARY ADJUSTMENTS	NONE	0.00
10-5150-1810	EMPLOYER-FICA	SALARY+BONUSES+LONGEVITY X .062=$40,164.16	40,165.00
10-5150-1811	EMPLOYER-MEDICARE	SALARY+BONUSES+LONGEVITY X .0145=$9,393.23	9,394.00
10-5150-1820	EMPLOYER-RETIREMENT	SALARY-1 PART TIME +LONGEVITY X .07=$43,997.87	43,998.00
10-5150-1830	EMPLOYER-GROUP INSURANCE	6453.00 X 19-122,607(1 PT NOT ELIBIBLE)(1 EMPLOYEE-20%)$1290.60(1 DSS CASEWORKER-50%)$3226.50=$127,124.10	127,125.00
10-5150-1870	EMPLOYER-401-K	SALARY -1 PT EMPLOYEE+1 EMPLOYEE 20%+1 DSS CASEWORKER 50% +LONGEVITY X .05= $31,427.05	31,428.00
10-5150-1930	MED SER PROF	Kinston Medical Services- 6000.00(500.00 mo. Dr. Pierce/Standing Orders, Kinston Pulmonary Associates $2,220.00-(100.00 mo. Consultation and $10.00 for Consult, Kinston Community Health Center $39,000.00-(500.00 mo. Base rate. 1200.00 mo. Preceptorship and $125.00 hourly rate-Clinic.	68,180.00
10-5150-1931	CONTRACTED SERVICES(KINSTON RA	ADULT HEALTH -BREAST CERVICAL CANCER PROGRAM $8925.00. We receiv $255.00 per patient from State who qualify for program. PT Employee takes care of this program. Budget was increased by $10.00.	8,925.00
10-5150-1932	TB MEDICAL SERVICES	Dr. Joan Perry $200.00($10.00 per Consult) Dr. Gallaher-800.00 Consult/X-rays.	1,000.00
10-5150-2300	EDUCATIONAL SUPPLIES	This is educational supplies needed for programs, pamphlets/books,etc.	1,000.00
10-5150-2380	PHARMACY	Pharmacist Contract $750.00 monthly for 12 mo.	8,100.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5150-2390	SUPPLIES-MEDICAL-FAMILY PLANNING	PILLS/CONDOMS/IUDS/DEPO/COTTON BALLS/DRAPES,TABLE PAPER, ETC.,This budget was reduced because we needed monies in different medical lines.1400.00-CALLOWAY(CONDOMS)9000.00-CARDINAL(DRAPES/PADS/TOWELLETTE/GLOVES/GLUCOSE SUPPLIES/NEEDLES/TUBES 7000.00-CARDINAL HEALTH(PILLS/DEPO 8000.00-DHHS-(STATE LABS) 1785.00-HEMOCUE(CUVETTES) 12,434.00-JOM(PILLS) 4000.00 THEROCOM(IUDS) 1000.00-REALO(FLUCONAZALE/DISTILLED WATER	65,195.00
10-5150-2391	HEPATITIS VACCINE	Merck -6000.00 Varivas/Pneu/MMR, Sanofi 8850.00 Flu/Rabies	19,350.00
10-5150-2392	SUPPLIES/MEDICAL-MATERNAL HEALTH	500.00-Calloway (Condoms) Cardinal-6000.00(Drapes/Pads/Towellettes/Gloves/Needles/Tubes. 2000.00-State Lab(DHHS)785.00-Cuvettes. 4150.00 Lenoir Memorial Hospital(Ultrasounds) 1000.00Realo-(Lancet Strips/Glucose Test Strips/Ferrous Surfate	24,160.00
10-5150-2393	SUPPLIES/MEDICAL-COM DIS & TB	CARDINAL -500.00(DRAPES/PADS/TOWELLETTES/GLOVES/NEEDLES/TUBES. DHHS-2000.00-STATE LAB.LMH-500.00 LABS.REALO-1500.00-ARITHROMYCIN	7,587.00
10-5150-2394	SUPPLIES/MEDICAL-STD & HIV	CALLOWAY-2500.00(CONDOMS)CARDINAL-3000.00(DRAPES/PADS/TOWELLETTES/GLOVES/NEEDLES/TUBES.DHHS-2000.00(STATE LAB)HEMOCUE-1100.00(CUVETTES)REALO-500.00 TCA ACID	13,140.00
10-5150-2395	PRIMARY CARE	CALLOWAY-500.00(CONDOMS) CARDINAL 2000.00(DRAPES/PADS/TOWELLETTES/GLOVES/NEEDLES/TUBES) DHHS-1000.00-(LAB STATE)HEMOCUE-1100.00(CUVETTES)REALO-500.00(DRUGS)	10,652.00
10-5150-2396	SUPPLIES/MEDICAL-ADULT HLTH	CARDINAL-200.00(DRAPES/PADS/TOWELLETTES/GLOVES/NEEDLES/TUBES.DHHS-600.00(STATE LAB)	1,000.00
10-5150-2905	MEDIA / OUTREACH	ADULT HEALTH - FAMILY PLANNING $9,700.00 Advertisement/Promotions/Incentives, etc. This will be the last year we receive these funds	9,700.00
10-5150-3110	TRAVEL	HOSPITALS/DOCTORS OFFICE/CLIENTS/MTGS	12,000.00
10-5150-3111	REGISTRATIONS	Conferences/Meetings	3,500.00
10-5150-3210	COMMUNICATIONS	1 CELL	1,035.00
10-5150-3991	MEDICAL WASTE CONTRACT	Adult Health Program pay for a % of our waste disposal.	3,000.00
10-5150-4541	PROF LIABILTITY INSURANCE (NUR	Yearly charge for our Liability Coverage with an anticipated $% increase.	5,770.00
		Subtotal	1,163,213.00

Lenoir County

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7/1/2012 Through 6/30/2013

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Fund # 10	GENERAL FUND								
10-5162	HEALTH DEPT-CHILD HE								
1210	SALARIES & WAGES	303,595	281,547	229,637	81.56%		279,393	279,393	279,393
1270	BONUSES	2,079	1,973	1,908	96.71%		1,950	1,950	1,950
1275	LONGEVITY	3,412	3,406	3,738	109.75%		4,015	4,015	4,015
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	18,304	17,790	13,892	78.09%		17,693	17,693	17,693
1811	EMPLOYER-MEDICARE	4,281	4,161	3,249	78.08%		4,138	4,138	4,138
1820	EMPLOYER-RETIREMENT	19,042	19,890	16,210	81.50%		19,839	19,839	19,839
1830	EMPLOYER-GROUP INSURANCE	61,392	58,723	33,483	57.02%		58,077	58,077	58,077
1870	EMPLOYER-401-K	14,784	14,248	11,612	81.50%		14,171	14,171	14,171
2380	PHARMACY	900	900	750	83.33%		900	900	900
2390	SUPPLIES-MEDICAL	3,920	8,150	7,893	96.85%		8,150	8,150	8,150
2900	EDUCATIONAL SUPPLIES	766	694	655	94.38%		694	694	694
3110	TRAVEL	2,346	1,900	644	33.89%		1,000	1,000	1,000
3111	REGISTRATIONS	380	500	435	87.00%		500	500	500
3210	TELEPHONE	1,317	0	0	0.00%				
3991	MEDICAL WASTE CONTRACT	988	1,600	1,192	74.50%		1,200	1,200	1,200
6900	CONTRACT SER/CLINICIAN	5,528	6,500	4,498	69.20%		6,500	6,500	6,500
TOTAL	HEALTH DEPT-CHILD HE	443,034	421,982	329,796	78.15%	0	418,220	418,220	418,220

Account Number	Account Description	JUSTIFICATION	REQUEST
CHILD HEALTH			
10-5162-1210	SALARIES & WAGES	This line decrease because PHN III part time removed and PHN I promoted to PHN II. PHN III was 90% is now 100% funded.2-PHN III/1 PHN II I/1 LAB TECH/2 ELIG SPECIALIST/1 ACCT CLK IV/1 INTERP/1 PROC ASST III	279,393.00
10-5162-1270	BONUSES	$216.57 X 9 of Eligible Employees	1,950.00
10-5162-1275	LONGEVITY	8 EMPLOYEES ELIGIBLE.1 EMPLOYEE HAS NOT MET 5 YEARS	4,015.00
10-5162-1290	SALARY ADJUSTMENTS	NONE	0.00
10-5162-1810	EMPLOYER-FICA	9 SALARIES + BONUSES+LONGEVITY X .062=$17,692.20	17,693.00
10-5162-1811	EMPLOYER-MEDICARE	9 SALARIES + BONUSES+LONGEVITY X .0145=$4137.69	4,138.00
10-5162-1820	EMPLOYER-RETIREMENT	9 SALARIES + LONGEVITY X .07=$19,838.56	19,839.00
10-5162-1830	EMPLOYER-GROUP INSURANCE	6453.00 X 9 EMPLOYEES=$58,077	58,077.00
10-5162-1870	EMPLOYER-401-K	9 SALARIES+LONGEVITY X .05=$14,170.40	14,171.00
10-5162-2380	PHARMACY	75.00 MO. PHARMACIST	900.00
10-5162-2390	SUPPLIES-MEDICAL	EAR PIECES/DRAPES/TABLE PAPER,ETC. SEE ATTACHMENT D	8,150.00
10-5162-2900	EDUCATIONAL SUPPLIES	Pamphlets on Programs,booklets,literature,etc.	694.00
10-5162-3110	TRAVEL	CLIENTS/MTGS	1,000.00
10-5162-3111	REGISTRATIONS	Conferences/Meetings	500.00
10-5162-3210	TELEPHONE	CELL PHONE BEING USED IN CC4C NOW	0.00
10-5162-3991	MEDICAL WASTE CONTRACT	Child pays for a % of our waste disposal.	1,200.00
10-5162-6900	CONTRACT SER/CLINICIAN	CHILD HEALTH PROGRAM-DR. JOAN PERRY	6,500.00
		Subtotal	418,220.00

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Fund # 10	GENERAL FUND								
10-5167	HEALTH DEPT-WIC ADMI								
1210	SALARIES & WAGES	209,489	212,120	176,700	83.30%		212,120	212,120	212,120
1260	SALARIES & WAGES/PART TIME	8,082	14,564	12,316	84.56%				
1270	BONUSES	1,516	1,474	1,484	100.68%		1,473	1,473	1,473
1275	LONGEVITY	2,785	2,856	2,855	99.97%		3,197	3,197	3,197
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	13,474	14,106	11,753	83.32%		13,441	13,441	13,441
1811	EMPLOYER-MEDICARE	3,151	3,350	2,749	82.06%		3,144	3,144	3,144
1820	EMPLOYER-RETIREMENT	13,671	15,006	12,533	83.52%		15,073	15,073	15,073
1830	EMPLOYER-GROUP INSURANCE	43,864	43,881	25,772	58.73%		43,881	43,881	43,881
1870	EMPLOYER-401-K	10,614	10,749	8,978	83.52%		10,766	10,766	10,766
2600	OFFICE SUPPLIES	11,559	22,895	15,012	65.57%		19,391	19,391	19,391
2900	OTHER SUPPLIES	5,097	20,670	3,006	14.54%		12,574	12,574	12,574
2904	417 NC BREASTFEED GRANT	9,289	0	0	0.00%				
3110	TRAVEL	3,731	7,500	5,048	67.31%		3,500	3,500	3,500
3111	REGISTRATIONS	2,230	2,500	1,285	51.40%		2,500	2,500	2,500
3210	TELEPHONE	572	3,500	786	22.46%		3,500	3,500	3,500
3250	POSTAGE	2,326	3,700	1,847	49.92%		3,700	3,700	3,700
3300	UTILITIES	1,727	4,000	1,454	36.35%		4,000	4,000	4,000
3500	MAINTENANCE REPAIR/BLDG	0	0	0	0.00%				
5999	CAPITAL ITEM<$5,000	0	0	0	0.00%				
TOTAL	HEALTH DEPT-WIC ADMI	343,177	382,871	283,578	74.07%	0	352,260	352,260	352,260

Account Number	Account Description	JUSTIFICATION	REQUEST
WIC ADMINISTRATION			
10-5167-1210	SALARIES & WAGES	7 Salaries (1WIC PROGRAM DIR/2 NUTR(1 80%)/1 PROC ASST IV/1 INTERP/2 PROC ASST III	212,120.00
10-5167-1260	SALARIES & WAGES/PART TIME	This line not used because we have not received Contract for Breast Feeding Peer Counselor yet. Will increase budget when received.	0.00
10-5167-1270	BONUSES	$216.57 X 6 of Eligible Employees. 173.26 X 1 EMPLOYEE 80% IN WIC=$1,472.68	1,473.00
10-5167-1275	LONGEVITY	7 Salaries Eligible for longevity(1 employee @ 80%)	3,197.00
10-5167-1290	SALARY ADJUSTMENTS	None	0.00
10-5167-1810	EMPLOYER-FICA	7 Salaries+Bonuses+Longevity X .062= $13,440.98	13,441.00
10-5167-1811	EMPLOYER-MEDICARE	7 Salaries + Bonuses + Longevity X .0145= $3,143.46	3,144.00
10-5167-1820	EMPLOYER-RETIREMENT	7 Salaries + Longevity X .07= $15,072.19	15,073.00
10-5167-1830	EMPLOYER-GROUP INSURANCE	6453.00 x 6=38,178 + 1 Employee @ 80%+ 5162.40= $43,880.40	43,881.00
10-5167-1870	EMPLOYER-401-K	7 Salaries + Longevity X .05 = $10,679.65	10,766.00
10-5167-2600	OFFICE SUPPLIES	Corporate -$10,000/Staples-$5000-Paper,printing,pens,notebooks, etc.	19,391.00
10-5167-2900	OTHER SUPPLIES	Supplies/Desks/Chairs/Tables, etc.	12,574.00
10-5167-2904	417 NC BREASTFEED GRANT	None	0.00
10-5167-3110	TRAVEL	NEETINGS/VOUCHER DROP OFF LOCATIONS	3,500.00
10-5167-3111	REGISTRATIONS	Conferences/Meetings	2,500.00
10-5167-3210	TELEPHONE	- 7 DESK PHONES	3,500.00
10-5167-3250	POSTAGE	POSTAGE METER/COURIER SERVICE	3,700.00
10-5167-3300	UTILITIES	Lights/Water	4,000.00
10-5167-3500	MAINTENANCE REPAIR/BLDG	None	0.00
10-5167-5999	CAPITAL ITEM<$5,000	None	0.00
		Subtotal	352,260.00

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Fund # 10	GENERAL FUND								
10-5170	HEALTH DEPT-PCM PREG								
1210	SALARIES & WAGES	0	79,995	51,321	64.16%		77,650	77,650	77,650
1270	BONUSES	0	455	424	93.19%		434	434	434
1275	LONGEVITY	0	989	1,031	104.25%		990	990	990
1810	EMPLOYER-FICA	0	5,049	3,231	63.99%		4,903	4,903	4,903
1811	EMPLOYER-MEDICARE	0	1,180	756	64.07%		1,147	1,147	1,147
1820	EMPLOYER-RETIREMENT	0	5,652	3,654	64.65%		5,505	5,505	5,505
1830	EMPLOYER-INSURANCE	0	13,551	3,795	28.01%		12,906	12,906	12,906
1870	EMPLOYER-401-K	0	4,049	2,618	64.66%		3,932	3,932	3,932
2900	OTHER SUPPLIES	0	3,844	0	0.00%		21,545	21,545	21,545
3110	TRAVEL	0	1,998	467	23.37%		1,998	1,998	1,998
3111	REGISTRATIONS		300	0	0.00%		300	300	300
3210	TELEPHONE	0	2,076	465	22.40%		2,076	2,076	2,076
5999	EQUIPMENT	0	1,500	0	0.00%		1,500	1,500	1,500
6900	CONTRACTED SERVICES	0	19,400	8,882	45.78%				
TOTAL	HEALTH DEPT-PCM PREG	0	140,038	76,644	54.73%	0	134,886	134,886	134,886

Account Number	Account Description	JUSTIFICATION	REQUEST
PREG CASE MGMT			
10-5170-1210	SALARIES & WAGES	2 SALARIES-1 Public Health Nurse Salary + 1 Social Worker Salary	77,650.00
10-5170-1270	BONUSES	$216.57 X 2 of Eligible Employees- $433.14	434.00
10-5170-1275	LONGEVITY	1 Salary Eligible/1 Salary not eligible for 5 years	990.00
10-5170-1810	EMPLOYER-FICA	2 Salaries + Bonuses+ Longevity X .062	4,903.00
10-5170-1811	EMPLOYER-MEDICARE	2 Salaries+Bonuses+ Longevity X .0145=	1,147.00
10-5170-1820	EMPLOYER-RETIREMENT	2 Salaries + Longevity X .07=	5,505.00
10-5170-1830	EMPLOYER-INSURANCE	6453.00 X 2 Employee = $12,906.00	12,906.00
10-5170-1870	EMPLOYER-401-K	2 Salaries + Longevity X .05=	3,932.00
10-5170-2900	OTHER SUPPLIES	Paper/Notebooks/Pamphlets,etc.	21,545.00
10-5170-3110	TRAVEL	MEETINGS/CLIENTS	1,998.00
10-5170-3111	REGISTRATIONS	Classes/Conferences	300.00
10-5170-3210	TELEPHONE	1 CELL/1 DESK PHONE 1 AIR CARD	2,076.00
10-5170-5999	EQUIPMENT	VACANT PHN I POSITION WILL NEED A COMPUTER.	1,500.00
10-5170-6900	CONTRACTED SERVICES	None	0.00
		Subtotal	134,886.00

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Fund # 10	GENERAL FUND								
10-5171	HEALTH DEPT-CC4C CAR								
1210	SALARIES & WAGES		83,994	18,287	21.77%		77,805	77,805	77,805
1270	BONUSES		478	0	0.00%		434	434	434
1275	LONGEVITY		78	0	0.00%				
1810	EMPLOYER-FICA		5,267	1,122	21.30%		4,851	4,851	4,851
1811	EMPLOYER-MEDICARE		1,232	262	21.27%		1,135	1,135	1,135
1820	EMPLOYER-RETIREMENT		5,896	1,276	21.64%		5,447	5,447	5,447
1830	EMPLOYER-INSURANCE		14,197	3,490	24.58%		12,906	12,906	12,906
1870	EMPLOYER-401-K		4,224	914	21.64%		3,891	3,891	3,891
2900	OTHER SUPPLIES		3,820	1,603	41.96%		12,717	12,717	12,717
3110	TRAVEL		1,998	512	25.63%		1,998	1,998	1,998
3111	REGISTRATIONS		300	95	31.67%		300	300	300
3210	TELEPHONE		2,130	1,365	64.08%		2,130	2,130	2,130
5999	EQUIPMENT	0	1,500	0	0.00%		1,500	1,500	1,500
TOTAL	HEALTH DEPT-CC4C CAR	0	125,114	28,926	23.12%	0	125,114	125,114	125,114

Account Number	Account Description	JUSTIFICATION	REQUEST
CARE COORD 4 CHILD			
10-5171-1210	SALARIES & WAGES	2 Salaries 1 Public Health Nurse I and Public Health Nurse II	77,805.00
10-5171-1270	BONUSES	$216.57 X 2 of Eligible Employees= $433.14	434.00
10-5171-1275	LONGEVITY	2 Salaries not eligible for 3 years and 5 years.	0.00
10-5171-1810	EMPLOYER-FICA	2 Salaries + Bonus + Longevity X .062= $4.850.82	4,851.00
10-5171-1811	EMPLOYER-MEDICARE	2 Salaries + Bonus + Longevity X .0145= $1,134.47	1,135.00
10-5171-1820	EMPLOYER-RETIREMENT	2 Salaries + Longevity X .07= $5,446.35	5,447.00
10-5171-1830	EMPLOYER-INSURANCE	6453.00 x 2 Salaries = $12,906.00	12,906.00
10-5171-1870	EMPLOYER-401-K	2 Salaries + Longevity X .05 = $3,890.25	3,891.00
10-5171-2900	OTHER SUPPLIES	Paper/Notebooks/Pamphlets,etc.	12,717.00
10-5171-3110	TRAVEL	MEETINGS/CLIENTS	1,998.00
10-5171-3111	REGISTRATIONS	Classes/Conferences	300.00
10-5171-3210	TELEPHONE	1 CELL/1 DESK PHONE 1 AIR CARD	2,130.00
10-5171-5999	EQUIPMENT	VACANT PHN I POSITION WILL NEED A COMPUTER.	1,500.00
		Subtotal	125,114.00

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Fund # 10	GENERAL FUND								
10-5180	HEALTH DEPT-ENVIRONM								
1210	SALARIES & WAGES	276,199	279,609	233,009	83.33%		279,609	279,609	279,609
1270	BONUSES	1,516	1,517	1,484	97.82%		1,516	1,516	1,516
1275	LONGEVITY	4,060	4,585	4,162	90.77%		5,268	5,268	5,268
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	17,008	17,715	14,519	81.96%		17,757	17,757	17,757
1811	EMPLOYER-MEDICARE	3,978	4,143	3,396	81.97%		4,153	4,153	4,153
1820	EMPLOYER-RETIREMENT	18,049	19,837	16,555	83.46%		19,942	19,942	19,942
1830	EMPLOYER-INSURANCE	45,044	45,171	26,420	58.49%		45,171	45,171	45,171
1870	EMPLOYER-401-K	14,013	14,210	11,859	83.46%		14,244	14,244	14,244
2900	SUPPLIES	2,527	11,372	2,337	20.55%				
3110	TRAVEL	14,796	13,600	11,829	86.98%		13,600	13,600	13,600
3111	REGISTRATIONS	225	225	75	33.33%		225	225	225
3210	COMMUNICATIONS	1,457	2,000	1,693	84.65%		2,000	2,000	2,000
5100	ENVIR HLTH-EQUIP	7,500	0	0	0.00%		7,500	7,500	7,500
	TOTAL HEALTH DEPT-ENVIRONM	406,372	413,984	327,338	79.07%	0	410,985	410,985	410,985

Account Number	Account Description	JUSTIFICATION	REQUEST
ENVIRONMENTAL HLTH			
10-5180-1210	SALARIES & WAGES	7 EMPLOYEES/1 EH SPECIALIST SUPV./5 EH SPECIALIST/1 PROC. ASST IV	279,609.00
10-5180-1270	BONUSES	$216.57 X 7 of Eligible Employees	1,516.00
10-5180-1275	LONGEVITY	7 Employees Eligible for Longevity	5,268.00
10-5180-1290	SALARY ADJUSTMENTS	None	0.00
10-5180-1810	EMPLOYER-FICA	7 Salaries + Bonuses+ Longevity X .062 = $17,756.37	17,757.00
10-5180-1811	EMPLOYER-MEDICARE	7 Salaries + Bonuses+ Longevity X .0145 = $4,152.70	4,153.00
10-5180-1820	EMPLOYER-RETIREMENT	7 Salaries + Longevity X .07= $19,941.39	19,942.00
10-5180-1830	EMPLOYER-INSURANCE	6453.00 x 7 employees= $45,171.00	45,171.00
10-5180-1870	EMPLOYER-401-K	7 Salaries + Longevity X .05= $14,243.85	14,244.00
10-5180-2900	SUPPLIES	Supplies will be taken our of General Budget in order to have enough money to pay for Program support mandated by State.	0.00
10-5180-3110	TRAVEL	INSPECTIONS RESTAURANT/POOLS/SEPTICS TANKS	13,600.00
10-5180-3111	REGISTRATIONS	Trainings/Meetings	225.00
10-5180-3210	COMMUNICATIONS	3 CELLS/7 DESK PHONES	2,000.00
10-5180-5100	ENVIR HLTH-EQUIP	ANNUAL SOFTWARE SUPPORT MANDATED BY STATE. Essential Services paid for service this year and we will not have this next fiscal year 12/13 to depend on.	7,500.00
		Subtotal	410,985.00

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Fund # 10	GENERAL FUND								
10-5182	HEALTH DEPT-ANIMAL C								
1210	SALARIES & WAGES	50,987	51,736	42,997	83.11%		51,536	51,536	51,536
1260	TEMPORARY WAGES	4,628	4,000	3,018	75.45%		5,000	5,000	5,000
1270	BONUSES	433	434	424	97.70%		434	434	434
1275	LONGEVITY	599	615	614	99.84%		615	615	615
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	3,123	3,583	2,587	72.20%		3,571	3,571	3,571
1811	EMPLOYER-MEDICARE	730	838	605	72.20%		835	835	835
1820	EMPLOYER-RETIREMENT	3,322	3,655	3,044	83.28%		3,651	3,651	3,651
1830	EMPLOYER-GROUP INSURANCE	12,901	12,906	7,549	58.49%		12,906	12,906	12,906
1870	EMPLOYER-401-K	2,579	2,618	2,181	83.31%		2,608	2,608	2,608
2500	AUTOMOTIVE-GAS, ETC	8,896	7,100	6,996	98.54%		8,555	8,555	8,555
2900	DEPARTMENTAL SUPPLIES	3,582	2,544	2,614	102.75%		2,544	2,544	2,544
3110	TRAVEL	1,004	219	140	63.93%		500	500	500
3111	REGISTRATIONS	150	150	150	100.00%		150	150	150
3210	COMMUNICATIONS	3,121	3,600	3,048	84.67%		3,100	3,100	3,100
3500	MAINT/REPAIR BLDG/GRNDS	12,017	27,982	13,845	49.48%		17,960	17,960	17,960
3530	MAINTENANCE & REPAIRS-VEHICLES	4,546	9,990	9,941	99.51%		9,890	9,890	9,890
3990	SPCA OPERATION	95,000	112,500	96,667	85.93%		105,000	105,000	105,000
TOTAL	HEALTH DEPT-ANIMAL C	207,618	244,470	196,420	80.35%	0	228,855	228,855	228,855

Account Number	Account Description	JUSTIFICATION	REQUEST
ANIMAL CONTROL			
10-5182-1210	SALARIES & WAGES	2 Salaries for Animal Control/$50.00 per week On call status	51,536.00
10-5182-1260	TEMPORARY WAGES	THIS IS COVERAGE FOR ANIMAL CONTROL WHILE AWAY ON CONFERENCES/ VACATION/SICK LEAVE/FMLA,ETC.TEMP IS PAID 11.42 A HOUR. APPROXIMATELY 400 HOURS AVEAGE.	5,000.00
10-5182-1270	BONUSES	$216.57 X 2 of Eligible Employees. TEMP NOT ELIGIBLE=$433.14	434.00
10-5182-1275	LONGEVITY	2 Salaries eligible for Longevity. TEMP not Eligible.	615.00
10-5182-1290	SALARY ADJUSTMENTS	NONE	0.00
10-5182-1810	EMPLOYER-FICA	2 SALARIES +Temp Salary + BONUSES + LONGEVITY X .062 = $3,570.27	3,571.00
10-5182-1811	EMPLOYER-MEDICARE	2 SALARIES + Temp + Bonuses + Longevity X .0145= $834.98	835.00
10-5182-1820	EMPLOYER-RETIREMENT	2 SALARIES + LONGEVITY X .07= $2,650.57	3,651.00
10-5182-1830	EMPLOYER-GROUP INSURANCE	6453.00 X 2 EMPLOYEES $12,906.00	12,906.00
10-5182-1870	EMPLOYER-401-K	2 SALARIES + LONGEVITY X .05= $2,607.55	2,608.00
10-5182-2500	AUTOMOTIVE-GAS, ETC	GAS FOR TRANSPORT/DOG/CAT CALLS	8,555.00
10-5182-2900	DEPARTMENTAL SUPPLIES	Traps, Catch Poles, Amo, Darts, Welding ,etc.	2,544.00
10-5182-3110	TRAVEL	CONFERENCES	500.00
10-5182-3111	REGISTRATIONS	CONFERENCES	150.00
10-5182-3210	COMMUNICATIONS	3 CELL/2 PAGERS/2 AIR CARDS/ 2 DESK PHONES	3,100.00
10-5182-3500	MAINT/REPAIR BLDG/GRNDS	BLD/GROUNDS AT SPCA.	17,960.00
10-5182-3530	MAINTENANCE & REPAIRS-VEHICLES	SERVICE/REPAIR ON TWO COMPANY TRUCKS	9,890.00
10-5182-3990	SPCA OPERATION	SPCA OPERATION	105,000.00
		Subtotal	228,855.00

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Fund # 10	GENERAL FUND								
10-5190	BIOTERRORISM-HEALTH								
1210	SALARIES/WAGES	30,733	26,690	23,662	88.65%		31,578	31,578	31,578
1270	BONUSES	129	131	0	0.00%		217	217	217
1275	LONGEVITY	449	321	321	100.00%				
1290	SALARY ADJUSTMENT	0	0	0	0.00%				
1810	FICA	1,886	1,683	1,454	86.39%		1,972	1,972	1,972
1811	EMPLOYER-MEDICARE	441	394	340	86.29%		462	462	462
1820	RETIREMENT	2,008	1,886	1,674	88.76%		2,211	2,211	2,211
1830	INSURANCE	3,870	3,872	1,946	50.26%		6,453	6,453	6,453
1870	401-K	1,559	1,351	1,199	88.75%		1,579	1,579	1,579
2900	OTHER SUPPLIES	980	5,629	2,064	36.67%		1,994	1,994	1,994
3110	TRAVEL	1,049	3,500	433	12.37%		1,142	1,142	1,142
3210	COMMUNICATIONS	0	3,351	667	19.90%		1,200	1,200	1,200
5999	CAPITAL ITEMS<$5,000	0	0	0	0.00%				
	TOTAL BIOTERRORISM-HEALTH	43,104	48,808	33,760	69.17%	0	48,808	48,808	48,808

Account Number	Account Description	JUSTIFICATION	REQUEST
BIOTERRORISM			
10-5190-1210	SALARIES/WAGES	HEALTH DIRECTOR/NURSING REMOVED. HEALTH ED 100% FUNDED IN BT	31,578.00
10-5190-1270	BONUSES	$216.57 X 1 of Eligible Employees. HEALTH EDUCATOR	217.00
10-5190-1275	LONGEVITY	Employee will not earn longevity yet.	0.00
10-5190-1290	SALARY ADJUSTMENT	None	0.00
10-5190-1810	FICA	1 Salary + Bonus + Longevity X .062= $1,971.29	1,972.00
10-5190-1811	EMPLOYER-MEDICARE	1 Salary + Bonus + Longevity X .0145= $461.03	462.00
10-5190-1820	RETIREMENT	1 Salary + Longevity X .07 = $2,210.46	2,211.00
10-5190-1830	INSURANCE	6453.00 x 1 employee = $6453.00	6,453.00
10-5190-1870	401-K	1 Salary + Longevity X .05 = $1,578.90	1,579.00
10-5190-2900	OTHER SUPPLIES	Paper, Toners,Notebooks, etc.	1,994.00
10-5190-3110	TRAVEL	CONFERENCES	1,142.00
10-5190-3210	COMMUNICATIONS	1 CELL 1 DESK PHONE	1,200.00
10-5190-5999	CAPITAL ITEMS<$5,000	None	0.00
		Subtotal	48,808.00
		Grand Total - All Departments in Health Department	3,656,770.00

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-5214	MENTAL HEALTH-GENERA								
6960	CONTRACT SER/DUPLIN SAMPSON	236,906	245,715	225,239	91.67%		245,715	245,715	245,715
TOTAL	MENTAL HEALTH-GENERA	236,906	245,715	225,239	91.67%	0	245,715	245,715	245,715

Lenoir County

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7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-5216	CJPP-DAY REPORTING C								
1210	SALARIES & WAGES	64,438	65,409	54,507	83.33%				
1270	BONUSES	433	433	424	97.92%				
1275	LONGEVITY	0	365	364	99.73%				
1290	SALARY ADJUSTMENT	0	0	0	0.00%				
1810	EMPLOYER - FICA	4,000	4,105	3,410	83.07%				
1811	EMPLOYER - MEDICARE	935	960	797	83.02%				
1820	EMPLOYER - RETIREMENT	4,150	4,591	3,830	83.42%				
1830	EMPLOYER-GROUP INSURANCE	12,901	12,906	10,751	83.30%				
1870	EMPLOYER - 401-K	3,222	3,289	2,744	83.43%				
2600	OFFICE SUPPLIES	2,423	3,224	287	8.90%				
3110	TRAVEL	736	1,500	567	37.80%				
3210	TELEPHONE	2,601	4,500	1,948	43.29%				
3250	POSTAGE	88	100	0	0.00%				
3310	UTILITIES	4,337	3,500	3,300	94.29%				
3520	MAINT/REPAIRS-EQUIP	395	500	0	0.00%				
5999	CAPITAL ITEMS <$5,000	0	0	0	0.00%				
6901	CONTRACT SVCS-PROVIDERS	23,000	20,000	19,667	98.34%				
TOTAL	CJPP-DAY REPORTING C	123,659	125,382	102,596	81.83%	0	0	0	0

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-5310	SOCIAL SERVICES-ADMI								
1210	SALARIES & WAGES	4,087,613	4,539,288	3,520,373	77.55%		4,503,579	4,503,579	4,503,579
1260	SALARIES & WAGES/PART TIME	3,700	0	0	0.00%				
1270	BONUSES	23,606	28,644	23,741	82.88%		28,587	28,587	28,587
1275	LONGEVITY	48,120	49,767	49,273	99.01%		54,212	54,212	54,212
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1700	SOCIAL SERVICES BOARD	7,007	7,800	4,650	59.62%		7,800	7,800	7,800
1810	EMPLOYER-FICA	251,686	287,226	216,709	75.45%		285,284	285,284	285,284
1811	EMPLOYER-MEDICARE	58,862	67,174	50,682	75.45%		66,720	66,720	66,720
1820	EMPLOYER-RETIREMENT	267,260	320,317	250,008	78.05%		320,094	320,094	320,094
1830	EMPLOYER-GROUP INSURANCE	726,303	851,796	444,551	52.19%		845,343	845,343	845,343
1831	EMPLOYEES-OVERTIME COMPENSATIO	15,613	14,978	12,305	82.15%		14,978	14,978	14,978
1850	UNEMPLOYMENT COMPENSATION	20,996	21,000	19,100	90.95%		21,000	21,000	21,000
1870	EMPLOYER-401-K	207,555	230,202	179,089	77.80%		228,638	228,638	228,638
1910	PROFESSIONAL SERVICES-AUDIT	12,561	14,000	12,561	89.72%		14,000	14,000	14,000
1920	PROFESSIONAL SERVICES-LEGAL	81,962	125,000	50,294	40.24%		5,000	5,000	5,000
1930	BLOODBORNE PATHOGENS FEE	0	2,000	2,000	100.00%		2,000	2,000	2,000
1980	PROFESSIONAL SERVICES-INTERPRE	4,815	5,000	2,406	48.12%		5,000	5,000	5,000
2500	AUTO SUPPLIES-GAS, OIL, TIRES	0	12,000	7,865	65.54%		15,000	15,000	15,000
2600	OFFICE SUPPLIES	52,034	63,486	63,341	99.77%		73,486	73,486	73,486
2650	COMPUTER SOFTWARE	15,086	111,900	23,054	20.60%		25,000	25,000	25,000
3110	TRAVEL	40,917	31,000	26,759	86.32%		32,000	32,000	32,000
3210	TELEPHONES	74,476	84,605	57,976	68.53%		84,605	84,605	84,605
3250	POSTAGE	67,247	70,000	58,417	83.45%		70,000	70,000	70,000
3300	UTILITIES	43,882	59,800	37,785	63.19%		59,800	59,800	59,800
3410	PRINTING	0	0	0	0.00%				
3500	MAINTENANCE/REPAIRS-BLDG & GRO	60,899	100,000	93,289	93.29%		75,000	75,000	75,000
3520	MAINTENANCE/REPAIRS-EQUIPMENT	62,308	75,000	74,599	99.47%		90,000	90,000	90,000
3530	MAINT/REPAIR VEHICLES	0	7,000	5,980	85.43%		7,000	7,000	7,000
3700	ADVERTISING	0	10,000	8,375	83.75%		12,500	12,500	12,500
3930	TEMPORARY EMPLOYEES	106,836	150,000	105,149	70.10%		150,000	150,000	150,000
3950	EMPLOYEE TRAINING	8,091	23,100	14,743	63.82%		20,000	20,000	20,000

Lenoir County

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7/1/2012 Through 6/30/2013

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Fund # 10	GENERAL FUND								
10-5310	SOCIAL SERVICES-ADMI								
4011	VERIFICATION COSTS	5,509	15,000	4,264	28.43%		5,000	5,000	5,000
4013	MISC-OTHER	0	1,000	185	18.50%		1,000	1,000	1,000
4531	INSURANCE & BONDING	100	300	0	0.00%		300	300	300
4552	INSURANCE-BURGLARY	319	800	585	73.13%		800	800	800
4553	EXTERMINATOR CONTRACT	1,204	2,500	1,204	48.16%		2,500	2,500	2,500
4910	DUES & SUBSCRIPTIONS	1,801	2,400	2,137	89.04%		2,400	2,400	2,400
4913	BOARD MEMBERS-TRAVEL & EXPENSE	258	2,000	790	39.50%		2,000	2,000	2,000
5100	CAPITAL OUTLAY/EQUIPMENT	120,772	10,000	5,891	58.91%		5,000	5,000	5,000
5999	CAPITAL ITEMS<5,000	0	0	0	0.00%		5,000	5,000	5,000
7100	LEASE - COMPUTERS	25,411	27,573	25,411	92.16%		32,373	32,373	32,373
	TOTAL SOCIAL SERVICES-ADMI	6,504,809	7,423,656	5,455,541	73.49%	0	7,172,999	7,172,999	7,172,999

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SOCIAL SERVICES

Account Number	Account Description	JUSTIFICATION	REQUEST
ADMINISTRATION			
10-5310-1210	SALARIES & WAGES	GROSS EARNINGS FOR PERMANENT EMPLOYEES. SALARY FIGURES BY EMPLOYEE WILL BE PROVIDED WITH THE BUDGET DETAIL.	4,503,579.00
10-5310-1260	SALARIES & WAGES/PART TIME	COST OF SERVICES WHICH CANNOT BE PROVIDED BY PERMANENT STAFF OR THROUGH CONTRACTED SERVICES; OR WHICH CAN BE PROVIDED LESS EXPENSIVELY BY PART TIME WORKERS.	
10-5310-1270	BONUSES	$216.57 x 132 EMPLOYEES = $28,587.00	28,587.00
10-5310-1275	LONGEVITY	BASED ON INFORMATION PROVIDED BY FINANCE OFFICE	54,212.00
10-5310-1290	SALARY ADJUSTMENTS		
10-5310-1700	SOCIAL SERVICES BOARD	FEES PAID FOR THE SERVICE OF THE BOARD MEMBERS. BASED ON CURRENT FISCAL YEAR LINE ITEM BUDGET.	7,800.00
10-5310-1810	EMPLOYER-FICA	SALARIES x .042 = $ 286586.00	285,284.00
10-5310-1811	EMPLOYER-MEDICARE	SALARIES + BONUSES x .0145 = $ 67024.00	66,720.00
10-5310-1820	EMPLOYER-RETIREMENT	SALARIES x .07 = $321,564.00	320,094.00
10-5310-1830	EMPLOYER-GROUP INSURANCE	$6,453 x NUMBER OF PARTICIPATING EMPLOYEES	845,343.00
10-5310-1831	EMPLOYEES-OVERTIME COMPENSATION	$25 PER DAY FOR LINE STAFF AND $100 PER WEEK FOR SUPERVISORS FOR "ON CALL" DUTY. RATES ARE MULTIPLIED BY THE NUMBER OF DAYS PLUS HOLIDAYS IN A YEAR	14,978.00
10-5310-1850	UNEMPLOYMENT COMPENSATION	UNEMPLOYMENT COMPENSATION CHARGES BILLED FOR AGENCY EMPLOYEES	21,000.00
10-5310-1870	EMPLOYER-401-K	SALARY x .05 = $229,688	228,638.00
10-5310-1910	PROFESSIONAL SERVICES-AUDIT	YEARLY AUDIT	14,000.00
10-5310-1920	PROFESSIONAL SERVICES-LEGAL	LEGAL EXPENSES FOR GENERAL ADMINISTRATION	5,000.00
10-5310-1930	BLOODBORNE PATHOGENS FEE	IMMUNIZATIONS FOR NEW EMPLOYEES	2,000.00
10-5310-1980	PROFESSIONAL SERVICES-INTERPRE	REQUIRED INTERPRETER SERVICES	5,000.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5310-2500	AUTO SUPPLIES-GAS, OIL, TIRES	PRORATED BASED ON CURRENT USAGE WITH A $3000 INCREASE FOR THE COST OF GAS AND AN INCREASE FOR 2 CARS. THE COST OF OPERATING COUNTY VEHICLES IS LESS THAN THE COST OF THE IRS MILEAGE RATE	15,000.00
10-5310-2600	OFFICE SUPPLIES	OFFICE AND GENERAL SUPPLIES, PRINTING EXPENSE AND EQUIPMENT COSTING LESS THAN $500, ALONG WITH ANY OTHER ROUTINE MATERIALS REQUIRED FOR THE OPERATION OF THE DEPARTMENT	73,486.00
10-5310-2650	COMPUTER SOFTWARE	WE ANTICIPATE A NEED FOR ADDITIONAL SOFTWARE LICENSES AS WE EXPAND USE OF THE DATABASE AND DIGITAL STORAGE OF AGENCY RECORDS TO INCLUDE OTHER DIVISIONS WITHIN THE AGENCY. THIS LINE ITEM HAS BEEN REDUCED FROM $135,150 TO $25,000.	25,000.00
10-5310-3110	TRAVEL	ESTIMATED COSTS TO INCLUDE TRANSPORTATION, MEALS AND LODGING FOR BUSINESS TRAVEL CONNECTED WITH THE DEPARTMENTAL PROGRAM OR OTHER COUNTY BUSINESS ASSOCIATED WITH ATTENDING MEETINGS OF EXECUTIVE BOARDS OR PROFESSIONAL ORGANIZATIONS.	32,000.00
10-5310-3210	TELEPHONES	BASE AND LONG DISTANCE TELEPHONE CHARGES, 5 CELL PHONE LINES & 4 FAX LINES	84,605.00
10-5310-3250	POSTAGE	ALL POSTAL EXPENSES	70,000.00
10-5310-3300	UTILITIES	COST OF WATER, SEWER, ELECTRICITY, NATURAL GAS, FUEL OIL OR OTHER RELATED EXPENSE	59,800.00
10-5310-3410	PRINTING		
10-5310-3500	MAINTENANCE/REPAIRS-BLDG & GRO	SERVICE AND ROUTINE REPAIR TO COUNTY BUILDINGS	75,000.00
10-5310-3520	MAINTENANCE/REPAIRS-EQUIPMENT	SERVICE AND REPAIR FOR COUNTY MACHINES AND EQUIPMENT AND MACHINES, INCLUDING MAINTENANCE CONTRACTS	90,000.00
10-5310-3530	MAINT/REPAIR VEHICLES	SERVICE AND REPAIR FOR COUNTY VEHICLES	7,000.00
10-5310-3700	ADVERTISING	GENERAL ADVERTISING FOR PERSONNEL EMPLOYMENT, PURCHASING/BIDDING AND GOVERNING BOARD ACTIVITIES.	12,500.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5310-3930	TEMPORARY EMPLOYEES	CONTRACTUAL WORKERS FOR TEMPORARY STAFF REPLACEMENT TO FILL VACANCIES AND ADMINISTER THE LOW INCOME ENERGY ASST PROGRAM. INCLUDING-1 FOOD STAMP WORKER @ $23.25 P/HR, 1 MEDICAID WORKER @ $22.50 P/HR, 3 LIEAP WORKERS @ $13.74 P/HR, 1 WORK FIRST WORKER @ $26.14 P/HR. ALSO USED DURING DISASTER TO PAY FOR SECURITY GUARDS AS NEEDED @ $25 P/HR AND INTERPRETERS @ $12.86 P/HR	150,000.00
10-5310-3950	EMPLOYEE TRAINING	JOB RELATED TRAINING INCLUDING REGISTRATION FEES, LODGING, MEALS AND TRANSPORTATION FOR WORKSHOPS, SEMINARS, CONFERENCES AND OTHER PROFESSIONAL DEVELOPMENT.	20,000.00
10-5310-4011	VERIFICATION COSTS	FEES PAID TO VERIFY CLIENT ELIGIBILTY TO INCLUDE, BIRTH CERTIFICATES, BANK VERIFICATION FEES, ETC.	5,000.00
10-5310-4013	MISC-OTHER	MAINTAINED CURRENT BUDGET OF $1000.00	1,000.00
10-5310-4531	INSURANCE & BONDING	COST OF BONDS PURCHASED FOR INDIVIDUALS IN THE DEPARTMENT TO WHICH THE SALARY FOR THAT INDIVIDUAL IS APPROPRIATELY CHARGED.	300.00
10-5310-4552	INSURANCE-BURGLARY	MAINTAINED CURRENT BUDGET OF $800.00 FOR BURGLARY INSURANCE	800.00
10-5310-4553	EXTERMINATOR CONTRACT	COST OF EXTERMINATOR FOR AGENCY	2,500.00
10-5310-4910	DUES & SUBSCRIPTIONS	MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS (NCSSA, NCACBSS, NCACDSS) AND SUBSCRIPTIONS (KINSTON FREE PRESS)/PURCHASES OF BOOKS AND PERIODICALS AS NEEDED.	2,400.00
10-5310-4913	BOARD MEMBERS-TRAVEL & EXPENSE	TRAVEL & FOOD EXPENSE FOR 5 AGENCY BOARD MEMBERS TRAVELING TO AND FROM MONTHLY BOARD MEETINGS. ALSO INCLUDES NCSSA MEMBER DUES FOR EACH BOARD MEMBER @ $26 EACH.	2,000.00
10-5310-5100	CAPITAL OUTLAY/EQUIPMENT	CAPITAL OUTLAY ITEMS PURCHASED > $5000	5,000.00
10-5310-7100	LEASE - COMPUTERS	BASED ON AN ANALYSIS OF THE PROJECTED COSTS AND RECOMMENDATION OF THE MIS DEPT. THE DEPT HAS INCREASED THE LINE ITEM BY $2,400.00 TO INCLUDE A NEW LEASE FOR A PORTION OF THE DEPARTMENTS COMPUTERS AND A SMART BOARD TO USE FOR STAFF TRAINING.	32,373.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5310-5999	CAPITAL ITEMS < $5,000	CAPITAL OUTLAY ITEMS PURCHASED $500-$4999	5,000.00
		SUBTOTAL	7,172,999.00

Lenoir County

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Fund # 10	GENERAL FUND								
10-5321	SOCIAL SERVICES-SSBG								
4972	SSBG-PUR SER/IN HOME(CHORE-REG	76,804	99,709	66,299	66.49%		99,709	99,709	99,709
TOTAL	SOCIAL SERVICES-SSBG	76,804	99,709	66,299	66.49%	0	99,709	99,709	99,709

Account Number	Account Description	JUSTIFICATION	REQUEST
SSBG			
10-5321-4972	SSBG-PUR SER/IN HOME(CHORE-REG	THE CURRENT APPROPRIATION IS MAINTAINED BASED ON AN ANALYSIS OF EXISTING CLIENTS AND PROJECTED COSTS. SUBJECT TO THE AVAILABILITY OF FUNDS, THE MATCHING RATE IS : 87.5% FEDERAL AND 12.5% LOCAL	99,709.00
		SUBTOTAL	99,709.00

Lenoir County

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Fund # 10	GENERAL FUND								
10-5330	SOCIAL SERVICES-STAT								
4970	STATE IN HOME-PURCHASES CHORE	17,866	17,744	14,405	81.18%		17,744	17,744	17,744
4971	ADULT DAY CARE FUND	38,607	40,000	33,336	83.34%		40,000	40,000	40,000
TOTAL	SOCIAL SERVICES-STAT	56,473	57,744	47,741	82.68%	0	57,744	57,744	57,744

Account Number	Account Description	JUSTIFICATION	REQUEST
STATE INHOME SVCS			
10-5330-4970	STATE IN HOME-PURCHASES CHORE	THIS REQUEST IS BASED ON THE CURRENT ALLOCATION STATE AND/OR FEDERAL FUNDS. SUBJECT TO THE AVAILABILITY OF FUNDS THE MATCHING RATE IS: 87.5% FEDERAL AND 12.5% LOCAL	17,744.00
10-5330-4971	ADULT DAY CARE FUND	THIS REQUEST IS BASED ON THE CURRENT ALLOCATION STATE AND/OR FEDERAL FUNDS. SUBJECT TO THE AVAILABILITY OF FUNDS THE MATCHING RATE IS: 87.5% FEDERAL AND 12.5% LOCAL	40,000.00
		SUBTOTAL	57,744.00

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Fund # 10	GENERAL FUND								
10-5332	SOCIAL SERVICES-H &								
4010	H & CCBG - DSS	131,111	143,455	90,829	63.32%		143,455	143,455	143,455
4011	H & CCBG - COG	411,823	421,075	304,060	72.21%		421,075	421,075	421,075
4012	H & CCBG-COUNCIL ON AGING	15,452	25,000	10,691	42.76%		25,000	25,000	25,000
	TOTAL SOCIAL SERVICES-H &	558,386	589,530	405,580	68.80%	0	589,530	589,530	589,530

Account Number	Account Description	JUSTIFICATION	REQUEST
H & CC BLOCK GRANT			
10-5332-4010	H & CCBG - DSS	THIS REQUEST IS BASED ON THE CURRENT GRANT OF STATE AND/OR FEDERAL FUNDS. SUBJECT TO THE AVAILABILITY OF FUNDS, THE MATCHING RATE IS $ 90% FEDERAL AND 10% LOCAL	143,455.00
10-5332-4011	H & CCBG - COG	THIS REQUEST IS BASED ON THE CURRENT GRANT OF STATE AND/OR FEDERAL FUNDS. SUBJECT TO THE AVAILABILITY OF FUNDS, THE MATCHING RATE IS $ 90% FEDERAL AND 10% LOCAL	421,075.00
10-5332-4012	H & CCBG-COUNCIL ON AGING	THIS REQUEST IS BASED ON THE CURRENT GRANT OF STATE AND/OR FEDERAL FUNDS. SUBJECT TO THE AVAILABILITY OF FUNDS, THE MATCHING RATE IS $ 90% FEDERAL AND 10% LOCAL	25,000.00
		SUBTOTAL	589,530.00

Lenoir County

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Fund # 10	GENERAL FUND								
10-5346	SOCIAL SERVICES-FOST								
4970	STATE FOSTER CARE - H-SF/H-CF	193,589	300,000	50,835	16.95%		80,000	80,000	80,000
4971	FOSTER CARE-ALL COUNTY	18,011	33,244	9,534	28.68%		15,000	15,000	15,000
4974	LINKS	1,441	4,759	4,161	87.43%		4,759	4,759	4,759
TOTAL	SOCIAL SERVICES-FOST	213,041	338,003	64,530	19.09%	0	99,759	99,759	99,759

Account Number	Account Description	JUSTIFICATION	REQUEST
FOSTER GRANT			
10-5346-4970	STATE FOSTER CARE - H-SF/H-CF	THIS REQUEST IS BASED ON THE ESTIMATES PROVIDED BY THE STATE AND ANALYSIS OF THE CURRENT NUMBER OF CHILDREN AND PROJECTED CASE LOAD. THIS REQUEST HAS BEEN REDUCED BY $220,000. THE MATCHING RATES ARE: 50% STATE AND 50% LOCAL	80,000.00
10-5346-4971	FOSTER CARE-ALL COUNTY	THIS REQUEST IS BASED ON THE ESTIMATES PROVIDED BY THE STATE AND ANALYSIS OF THE CURRENT NUMBER OF CHILDREN AND PROJECTED CASE LOAD. THIS REQUEST HAS BEEN REDUCED BY $220,000. THE MATCHING RATES ARE: 0% STATE AND 100% LOCAL	15,000.00
10-5346-4974	LINKS	THIS REQUEST IS BASED ON THE CURRENT ALLOCATION OF STATE AND/OR FEDERAL FUNDS. SUBJECT TO THE AVAILABILITY OF FUNDS, THE MATCHING RATE IS: 80% FEDERAL, 20% STATE AND 0% LOCAL	4,759.00
		SUBTOTAL	99,759.00

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Fund # 10	GENERAL FUND								
10-5350	SOCIAL SERVICES-INCO								
4970	TRANS PUR	83,084	90,000	52,083	57.87%		80,000	80,000	80,000
4971	WORK/PART/EXP	9,577	15,000	8,381	55.87%		15,000	15,000	15,000
4972	RETENTION/200% OF PROVERTY	1,499	5,000	0	0.00%		5,000	5,000	5,000
4975	WORKS FIRST DAY CARE	0	5,000	0	0.00%				
4978	JOB READINESS	0	5,000	0	0.00%		5,000	5,000	5,000
4979	JOB BOOST-SUBSIDIZED EMP	21,790	273,000	35,196	12.89%				
4980	JOB BOOST-PARTICIPATION EXP	0	27,300	0	0.00%				
4981	EMERGENCY ASSISTANCE	75,337	105,000	40,335	38.41%		50,000	50,000	50,000
4983	TANF DOMESTIC VIOLENCE	2,338	14,624	2,411	16.49%				
4984	ATTORNEY	10,311	56,906	12,199	21.44%		176,906	176,906	176,906
4985	TANF CW STAFFING	0	393,000	0	0.00%				
5400	CAPITAL OUTLAY-VEHICLES		45,000	42,890	95.31%				
5999	CAPITAL ITEMS<5000	0	12,000	9,798	81.65%				
TOTAL	SOCIAL SERVICES-INCO	203,936	1,046,830	203,293	19.42%	0	331,906	331,906	331,906

Account Number	Account Description	JUSTIFICATION	REQUEST
INCOME MAINTENANCE			
10-5350-4970	TRANSPORTATION PUR	BASED ON THE CURRENT AND THE PROJECTED WORK FIRST CASE LOAD. TRANSPORTATION HAS INCRESED BY $20,000. THE COUNTY IS REQUIRED TO OPERATE A WORK FIRST PROGRAM AND MAINTAIN A MAINTENANCE OF EFFORT (MOE). THESE ARE 100% COUNTY FUNDS AND ARE A PORTION OF THE REQUIRED $921,356 THE COUNTY MUST SPEND TO MEET MOE.	80,000.00
10-5350-4971	WORK/PART/EXP	THE COUNTY IS REQUIRED TO OPERATE A WORK FIRST PROGRAM AND MAINTAIN A MAINTENANCE OF EFFORT (MOE). THESE ARE 100% COUNTY FUNDS AND ARE A PORTION OF THE REQUIRED $921,356 THE COUNTY MUST SPEND TO MEET MOE.	15,000.00
10-5350-4972	RETENTION/200% OF PROVERTY	THE COUNTY IS REQUIRED TO OPERATE A WORK FIRST PROGRAM AND MAINTAIN A MAINTENANCE OF EFFORT (MOE). THESE ARE 100% COUNTY FUNDS AND ARE A PORTION OF THE REQUIRED $921,356 THE COUNTY MUST SPEND TO MEET MOE.	5,000.00
10-5350-4975	WORKS FIRST DAY CARE		
10-5350-4978	JOB READINESS	THE COUNTY IS REQUIRED TO OPERATE A WORK FIRST PROGRAM AND MAINTAIN A MAINTENANCE OF EFFORT (MOE). THESE ARE 100% COUNTY FUNDS AND ARE A PORTION OF THE REQUIRED $921,356 THE COUNTY MUST SPEND TO MEET MOE.	5,000.00
10-5350-4979	JOB BOOST-SUBSIDIZED EMP		
10-5350-4980	JOB BOOST-PARTICIPATION EXP		
10-5350-4981	EMERGENCY ASSISTANCE	THE COUNTY IS REQUIRED TO OPERATE A WORK FIRST PROGRAM AND MAINTAIN A MAINTENANCE OF EFFORT (MOE). THESE ARE 100% COUNTY FUNDS AND ARE A PORTION OF THE REQUIRED $921,356 THE COUNTY MUST SPEND TO MEET MOE. THE REQUEST HAS BEEN REDUCED BY $60,000.	50,000.00
10-5350-4983	TANF DOMESTIC VIOLENCE		

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5350-4984	ATTORNEY	LEGAL EXPENSES INCURRED BY THE COUNTY THAT ARE DIRECTLY RELATED TO CLIENTS. WOOTEN & TURIK - $100,000, CHRISTOPHER A ROGERSON LAW FIRM- $81,000 LIMIT. BOTH CHARGED AT $90 PER HOUR.	176,906.00
		SUBTOTAL	331,906.00

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Fund # 10	GENERAL FUND								
10-5351	SOCIAL SERVICES-PUBL								
4971	IV-E FOSTER CARE	188,656	430,270	78,124	18.16%		125,000	125,000	125,000
4974	CHILD CARE DEVELOP FUND	2,669,080	2,619,646	2,006,968	76.61%		2,746,038	2,746,038	2,746,038
4976	IV-E MAXIMAZATION	0	0	0	0.00%				
4977	T-EA FOSTER CARE	0	25,000	0	0.00%		25,000	25,000	25,000
4978	"ARRA" DAY CARE	-84	0	0	0.00%				
TOTAL	SOCIAL SERVICES-PUBL	2,857,652	3,074,916	2,085,092	67.81%	0	2,896,038	2,896,038	2,896,038

Account Number	Account Description	JUSTIFICATION	REQUEST
PUBLIC ASSISTANCE			
10-5351-4971	IV-E FOSTER CARE	THIS REQUEST IS BASED ON THE ESTIMATES PROVIDED BY THE STATE AND ANALYSIS OF THE CURRENT NUMBER OF CHILDREN AND PROJECTED CASE LOAD. BASED ON THIS INFORMATION WE HAVE REDUCED THE REQUEST BY $305,270.00. THE MATCHING RATES ARE: 64.71% FEDERAL, 17.65% STATE AND 17.65 % LOCAL.	125,000.00
10-5351-4974	CHILD CARE DEVELOP FUND	THIS REQUEST IS BASED ON THE ESTIMATES PROVIDED BY THE STATE. DAY CARE VENDOR PAYMENTS ARE FUNDED WITH VARIOUS 100% FEDERAL AND STATE FUNDS.	2,746,038.00
10-5351-4976	IV-E MAXIMAZATION		
10-5351-4977	T-EA FOSTER CARE	THE COUNTY MAY USE A PORTION OF THE TANF ALLOCATION TO FUND THE INITIAL, FIRST 365 DAYS AN ELIGIBLE CHILD IS PLACED IN FOSTER CARE. THESE FUNDS AND 100% FEDERAL FUNDS. FUNDING IS SUBJECT TO AVAILABLE FUNDS.	25,000.00
10-5351-4978	"ARRA" DAY CARE		
		SUBTOTAL	2,896,038.00

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Fund # 10	GENERAL FUND								
10-5352	SOCIAL SERVICES-MEDI								
4970	MEDICAL ASSISTANCE	24,376	12,000	18,004	150.03%		20,000	20,000	20,000
4971	TITLE XIX MEDICAID TRANSPORTAT	462,533	475,000	436,669	91.93%		525,000	525,000	525,000
TOTAL	SOCIAL SERVICES-MEDI	486,909	487,000	454,673	93.36%	0	545,000	545,000	545,000

Account Number	Account Description	JUSTIFICATION	REQUEST
MEDICAL ASSISTANCE			
10-5352-4970	MEDICAL ASSISTANCE	THE DIVISION OF MEDICAL ASSISTANCE CONTINUES TO DRAFT THE COUNTY FOR NON-MEDICIAD ELIGIBLE SERVICES, REFUNDS AND CORRECTIONS FROM PRIOR YEARS, AND THE LOCAL SHARE OF CERTAIN MEDICIAD CLIENT TRANSPORTATION COSTS. BASED ON THE PROJECTED COSTS, THIS LINE ITEM HAS BEEN INCREASED BY $10,000. THESE ARE 100% LOCAL FUNDS.	20,000.00
10-5352-4971	TITLE XIX MEDICAID TRANSPORTAT	BASED ON THE PROJECTED CASELOAD AND AN ALLOWANCE FOR AN INCREASE IN GASOLINE AND OTHER TRANSPORTATION COSTS, THE LINE ITEM HAS BEEN INCREASED BY $50,000. THE COUNTY INITIALLY RECEIVES 100% REIMBURSEMENT FOR THESE EXPENDITURES FROM A COMBINATION OF FEDERAL AND STATE FUNDS. THE DEPT MAY BE DRAFTED FOR A LOCAL MATCH (APPROX. 1%), OF THESE EXPENDITURES FROM 10-5352-4970. THE COUNTY MUST PAY A LOCAL SHARE (50%) OF THE COST FOR TRANSPORTATION EXPENSES PAID DIRECTLY TO A CLIENT.	525,000.00
		SUBTOTAL	545,000.00

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Fund # 10	GENERAL FUND								
10-5353	SOCIAL SERVICES-FS I								
4970	FS ISSUANCE SER/POSTAGE & TRAN	27,537	36,000	24,795	68.88%		36,000	36,000	36,000
TOTAL	SOCIAL SERVICES-FS I	27,537	36,000	24,795	68.88%	0	36,000	36,000	36,000

Account Number	Account Description	JUSTIFICATION	REQUEST
FS ISSUANCE SVCS			
10-5353-4970	FS ISSUANCE SER/POSTAGE & TRAN	COST OF ISSUING FOOD STAMPS (EBT CARDS) AND OTHER FOOD AND NUTRITIONAL SERVICES PROVIDED BY THE STATE ON BEHALF OF THE COUNTIES. BASED ON ESTIMATES PROVIDED BY THE STATE AND PROJECTED COSTS, THE LINE ITEM HAS BEEN BUDGETED AT THE CURRENT LEVEL. THE FUNDS BUDGETED ARE LOCAL, 50% COUNTY SHARE OF THE TOTAL STATE COSTS.	36,000.00
		SUBTOTAL	36,000.00

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Fund # 10	GENERAL FUND								
10-5355	SOCIAL SERVICES-SPEC								
4970	SPECIAL ASSISTANCE TO ADULTS	851,345	847,021	701,067	82.77%		875,000	875,000	875,000
TOTAL	SOCIAL SERVICES-SPEC	851,345	847,021	701,067	82.77%	0	875,000	875,000	875,000

Account Number	Account Description	JUSTIFICATION	REQUEST
SPECIAL ASSISTANCE			
10-5355-4970	SPECIAL ASSISTANCE TO ADULTS	LOCAL SHARE OF THE COST OF THE SPECIAL ASSISTANCE PROVIDED TO QUALIFYING ADULTS. THE BENEFITS ARE ISSUED BY THE STATE AND THE COUNTY IS BILLED FOR THE LOCAL SHAR. BASED ON ESTIMATES PROVIDED BY THE STATE AND PROJECTED COSTS, THE LINE ITEM HAS BEEN INCREASED BY $ 29,979. THE FUNDS BUDGETED ARE THE LOCAL, 50% COUNTY SHARE OF THE TOTAL COSTS.	875,000.00
		SUBTOTAL	875,000.00

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Fund # 10	GENERAL FUND								
10-5356	SOCIAL SERVICES-SERV								
4970	SERVICES TO THE BLIND	6,606	6,931	6,931	100.00%		7,202	7,202	7,202
TOTAL	SOCIAL SERVICES-SERV	6,606	6,931	6,931	100.00%	0	7,202	7,202	7,202

Account Number	Account Description	JUSTIFICATION	REQUEST
SVCS TO THE BLIND			
10-5356-4970	SERVICES TO THE BLIND	LOCAL SHARE OF THE COST OF SERVICES PROVIDED BY THE NC DIVISION OF SERVICES FOR THE BLIND TO LENOIR CITIZENS. THE STATE PROVIDES THE SERVICES AND THE COUNTY IS BILLED FOR THE LOCAL SHARE. BASED ON THE ESTIMATE PROVIDED BY THE STATE, THE LINE ITEM HAS BEEN INCREASED BY $521. THE FUNDS BUDGETED ARE THE LOCAL, COUNTY SHARE OF THE TOTAL COST.	7,202.00
		SUBTOTAL	7,202.00

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Fund # 10	GENERAL FUND								
10-5361	SOCIAL SERVICES-IV-P								
4970	SHERIFF/CONTRACTS	51,631	55,000	36,863	67.02%		55,000	55,000	55,000
4973	IV-D PROFESSIONAL FEES-ATTORNE	167,925	165,900	141,309	85.18%		165,000	165,000	165,000
4974	YOUNG WILLIAMS CONTRACT	0	0	0	0.00%				
4975	IV-D OTHER-SERVICE FEES	0	6,700	0	0.00%		2,500	2,500	2,500
4976	NON-CUSTODIAL PARENT SERVICES	0	8,000	0	0.00%		2,000	2,000	2,000
4977	LOCATION ACTIVITIES	0	3,000	0	0.00%		1,000	1,000	1,000
4978	IV-D DNA TESTING	0	9,621	1,999	20.78%		9,621	9,621	9,621
TOTAL	SOCIAL SERVICES-IV-P	219,556	248,221	180,171	72.58%	0	235,121	235,121	235,121

Account Number	Account Description	JUSTIFICATION	REQUEST
IV-P DEPUTY			
10-5361-4970	SHERIFF/CONTRACTS	THE DEPARTMENT CONTRACTS WITH THE LENOIR COUNTY SHERIFF TO PROVIDE THE SERVICE OF A DEPUTY(S) TO SERVE LEGAL PAPERS FOR THE CHILD SUPPORT UNIT IN THE SOCIAL SERVICES DEPARTMENT. THESE FUNDS ARE USED TO FUND A POSITION AND ARE BUDGETED AT THE CURRENT LEVEL. ALL CHILD SUPPORT EXPENSES ARE FUNDED BY 66% FEDERAL AND 34% LOCAL FUNDS.	55,000.00
10-5361-4973	IV-D PROFESSIONAL FEES-ATTORNE	CONTRACT FEES FOR A LOCAL ATTORNEY TO PROVIDE LEGAL SERVICES FOR THE CHILD SUPPORT UNIT IN THE SOCIAL SERVICES DEPARTMENT. THESE FUNDS ARE BUDGETED AST A CURRENT LEVEL. ALL CHILD SUPPORT EXPENSES ARE FUNDED BY 66% FEDERAL AND 34% LOCAL FUNDS.	165,000.00
10-5361-4974	YOUNG WILLIAMS CONTRACT		
10-5361-4975	IV-D OTHER-SERVICE FEES	THE DEPARTMENT MAY INCUR VARIOUS COURT FEES AND MAY PAY OTHER COUNTIES TO SERVICE LEGAL PAPERS WHEN THE PARTIES RESIDE IN OTHER COUNTIES OR STATES. BASED ON CURRENT SPENDING AND PROJECTED COSTS, THE LINE ITEM HAS BEEN REDUCED BY $4,200. ALL CHILD SUPPRT EXPENSES ARE FUNDED BY 66% FEDERAL AND 34% LOCAL FUNDS.	2,500.00
10-5361-4976	NON-CUSTODIAL PARENT SERVICES	THE DEPARTMENT MAY PROVIDE CERTAIN SERVICES TO NON-CUSTODIAL PARENTS. BASED ON CURRENT SPENDING AND PROJECTED COSTS, THE LINE ITEM HAS BEEN REDUCED BY $2,000. ALL CHIDL SUPPORT EXPENSES ARE FUNDED BY 66% FEDERAL AND 34% LOCAL FUNDS.	2,000.00
10-5361-4977	LOCATION ACTIVITIES	THE DEPARTMENT MAY INCUR EXPENSES NECESSARY TO LOCATE ABSENT PARENTS. BASED ON CURRENT SPENDING AND PROJECTED COSTS, THE LINE ITEM HAS BEEN REDUCED BY $2,000. ALL CHIDL SUPPORT EXPENSES ARE FUNDED BY 66% FEDERAL AND 34% LOCAL FUNDS.	1,000.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5361-4978	IV-D DNA TESTING	THE DEPARTMENT INCURS EXPENSES NECESSARY TO CONDUCT DNA TESTING TO ESTABLISH PATERNITY. BEGINNING IN FY 12/13, THE COUNTY WILL BEGIN PAYING THE FULL TESTIGN COST AND WILL BE REIMBURSED BY THE STATE. BASED ON CURRENT SPENDING AND PROJECTED COSTS. ALL CHILD SUPPORT EXPENSES ARE FUNDED BY 66% FEDERAL AND 34% LOCAL FUNDS.	9,621.00
		SUBTOTAL	235,121.00

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Fund # 10	GENERAL FUND								
10-5362	SOCIAL SERVICES-FOOD								
4970	FOOD ASSISTANCE-USDA	4,990	0	0	0.00%				
TOTAL	SOCIAL SERVICES-FOOD	4,990	0	0	0.00%	0	0	0	0

Account Number	Account Description	JUSTIFICATION	REQUEST
USDA FOOD ASSIST			
10-5362-4970	FOOD ASSISTANCE-USDA		0.00
		SUBTOTAL	0.00

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Fund # 10	GENERAL FUND								
10-5363	SOCIAL SERVICES-IV-B								
4970	IV-B ADOPTION ASST (NAS, NAG)	36,872	50,000	28,091	56.18%		38,750	38,750	38,750
4971	IV-B ADOPTION ASSISTANCE - VP	11,165	64,800	2,771	4.28%		4,000	4,000	4,000
4972	IV-E ADOPTION ASST (IAS)	60,104	68,000	60,502	88.97%		73,291	73,291	73,291
4974	IV-E NON RECURRING ADOPTION AS	1,156	2,000	1,336	66.80%		3,000	3,000	3,000
4975	FED ADOPTION INCENTIVE FUND	7,616	33,800	12,876	38.09%		5,000	5,000	5,000
TOTAL	SOCIAL SERVICES-IV-B	116,913	218,600	105,576	48.30%	0	124,041	124,041	124,041

Account Number	Account Description	JUSTIFICATION	REQUEST
IV- B/E			
10-5363-4970	IV-B ADOPTION ASST (NAS, NAG)	THE COUNTY IS RESPONSIBLE FOR THE LOCAL SHARE OF THE COST OF CASH PAYMENTS TO PARENTS WHO HAVE ADOPTED CHILDREN WHO WERE PREVIOUSLY IN THE COUNTY'S CUSTODY. THE BENEFITS ARE ISSUED BY THE STATE AND THE COUNTY IS BILLED FOR THE LOCAL SHARE. BASED ON ESTIMATES PROVIDED BY THE STATE AND PROJECTED COSTS, THE LINE ITEM HAS BEEN REDUCES BY $11,250. THE FUNDS BUDGETED FOR CHILDREN ELIGIBLE FOR IV-B SERVICES ARE THE LOCAL, 25% COUNTY SHARE OF THE TOTAL COSTS.	38,750.00
10-5363-4971	IV-B ADOPTION ASSISTANCE - VP	THE COUNTY ASSISTS PARENTS WHO HAVE ADOPTED CHILDREN WHO WERE PREVIOUSLY IN THE COUNTY'S CUSTODY WITH CERTAIN EXTRAORDINARY EXPENSES THEY MAY ENCOUNTER FOR CHILDREN WITH SPECIAL NEEDS. BASED ON RECNT POLICY CHANGES AND PROJECTED COSTS, THE LINE ITEM HAS BEEN REDUCED $60,800. IV-B VENDOR PAYMENTS ARE: 75% STATE AND 25% LOCAL.	4,000.00
10-5363-4972	IV-E ADOPTION ASST (IAS)	THE COUNTY IS RESPONSIBLE FOR THE LOCAL SHARE OF THE COST OF CASH PAYMENTS TO PARENTS WHO HAVE ADOPTED CHILDREN WHO WERE PREVIOUSLY IN THE COUNTY'S CUSTODY. THE BENEFITS ARE ISSUED BY THE STATE AND THE COUNTY IS BILLED FOR THE LOCAL SHARE. BASED ON ESTIMATES PROVIDED BY THE STATE AND PROJECTED COSTS, THE LINE ITEM HAS BEEN INCREASED BY $19,291. THE FUNDS BUDGETED ARE THE LOCAL, 17.64% COUNTY SHARE OF THE TOTAL COSTS.	73,291.00

Account Number	Account Description	JUSTIFICATION	REQUEST
10-5363-4974	IV-E NON RECURRING ADOPTION AS	THE COUNTY ASSISTS PARENTS WHO HAVE ADOPTED CHILDREN WHO WERE PREVIOUSLY IN THE COUNTY'S CUSTODY WITH CERTAIN EXTRAORDINARY EXPENSES THEY MAY ENCOUNTER FOR CHILDREN WITH SPECIAL NEEDS. ALTHOUGH RECENT POLICY CHANGES MAY HAVE REDUCED THE NEED FOR VENDOR PAYMENTS, THE DEPARTMENTS SUCCESS IN PLACING IV-E ELIGIBLE CHILDREN IN ADOPTIVE HOMES HAS INCREASED THE PROJECT COST. THE LINE ITEM HAS BEEN INCREASED BY $1,000. IV-E VENDOR PAYMENTS ARE: 50% FEDERAL, 25% STATE AND 25%LOCAL.	3,000.00
10-5363-4975	FED ADOPTION INCENTIVE FUND	THE COUNTY RECEIVES INCENTIVE PAYMENTS FOR OPERATING A HIGHLY SUCCESSFUL ADOPTION PROGRAM. THE UNSPENT FUNDS RECEIVED IN PRIOR FISCAL YEARS HAS BEEN "ROLLED OVER" AND RE-APPROPRIATED IN EACH NEW FY. THE DEPARTMENT IS NOT ABLE TO PREDICT THAT ADDITIONAL FUNDS WILL BE RECEIVED IN FY 12/13 OR THE FUNDS THAT WILL REMAIN AT JUNE 30 IN FY 11/12. THE FUNDS REQUESTED FOR FY 12/13 REPRESENT A CONSERVATIVE ESTIMATE OF THE FUNDS THAT WILL REMAIN AT THE END OF THIS FY (11/12). THE LINE ITEM HAS BEEN REDUCED BY $28,800. THESE ARE 100% FEDERAL AND/OR STATE FUNDS.	5,000.00
		SUBTOTAL	124,041.00

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Fund # 10	GENERAL FUND								
10-5370	SOCIAL SERVICES-SPEC								
1150	ADV PYMT-DISABILITY DETERMINAT	0	500	21	4.20%		500	500	500
1151	ADVANCED PYMT-DIV OF SER FOR B	0	50	0	0.00%		50	50	50
TOTAL	SOCIAL SERVICES-SPEC	0	550	21	3.82%	0	550	550	550

Account Number	Account Description	JUSTIFICATION	REQUEST
SPECIAL PROJECTS			
10-5370-1150	ADV PYMT-DISABILITY DETERMINAT	THE DEPARTMENT MAY ADVANCE FUNDS TO CLIENTS TO ENABLE THEM TO APPLY FOR DISABILITY PAYMENTS. THE DEPARTMENT IS REIMBURSED FOR THE ADVANCES BY THE STATE. BASED ON PROJECTED COSTS, THE LINE ITEM HAS NOT BEEN CHANGED.	500.00
10-5370-1151	ADVANCED PYMT-DIV OF SER FOR B	THE DEPARTMENT MAY ADVANCE FUNDS TO CLIENTS. THE DEPARTMENT IS REIMBURSED FOR THE ADVANCES BY THE STATE. BASED ON PROJECTED COSTS, THE LINE ITEM HAS NOT BEEN CHANGED.	50.00
		SUBTOTAL	550.00

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Fund # 10	GENERAL FUND								
10-5372	SOCIAL SERVICES-CRIS								
1150	CRISIS INTERVENTION-STATE	454,922	674,539	530,741	78.68%		304,095	304,095	304,095
1151	CRISIS-CP&L	1,055	8,900	6,003	67.45%		1,000	1,000	1,000
1152	LIEAP CONTRACT	24,000	24,000	24,000	100.00%		24,000	24,000	24,000
1155	SHARE THE WARMTH	0	73	0	0.00%				
1156	LIEAP-VENDOR PAYMENT		153,833	153,400	99.72%		123,541	123,541	123,541
TOTAL	SOCIAL SERVICES-CRIS	479,977	861,345	714,144	82.91%	0	452,636	452,636	452,636

Account Number	Account Description	JUSTIFICATION	REQUEST
CRISIS INTERVENTION			
10-5372-1150	CRISIS INTERVENTION-STATE	THE LOW INCOME ENERGY ASSISTANCE (LIEAP) PROGRAM PROVIDES CASH ASSISTANCE TO CLIENTS TO ASSIST CLIENTS WITH THEIR ENERGY NEEDS. THIS LINE ITEM IS BASE ON THE ALLOCATION PROVIDED BY THE STATE. THESE ARE 100% FEDERAL FUNDS.	304,095.00
10-5372-1151	CRISIS-CP&L	VARIOUS UTILITIES COLLECT FUNDS FROM CUSTOMERS AND THE STATE FORWARDS THE DONATION TO COUNTIES. THE LINE ITEM IS BASE ON THE ALLOCATION PROVIDED BY THE STATE. THESE ARE 100% STATE/PRIVATE FUNDS.	1,000.00
10-5372-1152	LIEAP CONTRACT	THE DEPARTMENT CONTRACTS WITH THE SALVATION ARMY TO OPERATE THE CRISIS-LIEAP. THE LINE ITEM IS BASE ON THE CURRENT CONTRACT AND THE ALLOCATION OF ADMINISTRATIVE FUNDS PROVIDED THE STATE. THESE ARE 100% FEDERAL FUNDS AND ARE SUBJECT TO THE AVAILABLE FUNDS.	24,000.00
10-5372-1155	SHARE THE WARMTH	VARIOUS UTILITIES COLLECT FUNDS FROM CUSTOMERS AND THE STATE FORWARDS THE DONATION TO COUNTIES. THE LINE ITEM IS BASE ON THE ALLOCATION PROVIDED BY THE STATE. THESE ARE 100% STATE/PRIVATE FUNDS.	
10-5372-1156	LIEAP-VENDOR PAYMENT	THE LOW INCOME ENERGY ASSISTANCE (LIEAP) PROGRAM PROVIDES CASH ASSISTANCE TO CLIENTS TO ASSIST CLIENTS WITH THEIR ENERGY NEEDS. THIS LINE ITEM IS BASE ON THE ALLOCATION PROVIDED BY THE STATE. THESE ARE 100% FEDERAL FUNDS.	123,541.00
		SUBTOTAL	452,636.00

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Fund # 10	GENERAL FUND								
10-5390	SOCIAL SERVICES-COUN								
1150	GENERAL ASSISTANCE	62,277	75,000	31,835	42.45%		40,000	40,000	40,000
2990	OTHER SUPPLIES - DONATIONS		0	0	0.00%		1,000	1,000	1,000
TOTAL	SOCIAL SERVICES-COUN	62,277	75,000	31,835	42.45%	0	41,000	41,000	41,000

Account Number	Account Description	JUSTIFICATION	REQUEST
COUNTY PROGRAMS			
10-5390-1150	GENERAL ASSISTANCE	THE COUNTY PROVIDES ONE TIME, EMERGENCY ASSISTANCE TO CLIENTS THAT DO NOT QUALIFY OR HAVE NOT BEEN DETERMINED ELIGIBLE FOR ANY STATE OR FEDERAL PROGRAM. BASED ON THE PROJECTED NEEDS, THIS LINE ITEM HAS BEEN REDUCED BY $35,000. THESE ARE 100% COUNTY FUNDS.	40,000.00
10-5390-2990	OTHER SUPPLIES-DONATIONS	CITIZENS AND ORGANIZATIONS DONATE FUNDS TO THE DEPARTMENT TO PROVIDE SERVICES AND ITEMS THAT ARE NOT PROVIDED BY STATE AND/OR FEDERAL FUNDS. THE DONATIONS ARE GENERALLY USED AT CHRISTMAS TO PROVIDE FOR CHILDREN IN FOSTER CARE OR OLDER ADULTS IN REST HOMES OR CLIENTS IN THE CARE OF THE DEPARTMENT.	1,000.00
		SUBTOTAL	41,000.00
		GRAND TOTAL-ALL SOCIAL SERVICES DEPARTMENTS	13,564,235.00

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Fund # 10	GENERAL FUND								
10-5900	SCHOOLS								
4901	COUNTY SCHOOLS-CURRENT EXPENSE	9,900,000	9,900,000	8,250,000	83.33%		9,900,000	9,900,000	9,900,000
TOTAL SCHOOLS		9,900,000	9,900,000	8,250,000	83.33%	0	9,900,000	9,900,000	9,900,000

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Fund # 10	GENERAL FUND								
10-5920	COMMUNITY COLLEGE								
4900	COMM COLLEGE-CURRENT EXPENSE	2,185,000	2,185,000	2,002,917	91.67%		2,185,000	2,185,000	2,235,000
TOTAL	COMMUNITY COLLEGE	2,185,000	2,185,000	2,002,917	91.67%	0	2,185,000	2,185,000	2,235,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-6100	CULTURAL								
6033	PUBLIC LIBRARY	740,500	740,500	617,083	83.33%		740,500	740,500	740,500
TOTAL CULTURAL		740,500	740,500	617,083	83.33%	0	740,500	740,500	740,500

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-6120	RECREATION								
6960	CONTRACT SER/RECREATION	733,000	760,000	696,667	91.67%		799,000	799,000	799,000
TOTAL RECREATION		733,000	760,000	696,667	91.67%	0	799,000	799,000	799,000

EXPENDITURE SHEET

FISCAL YEAR 2012-13

FUND: 1100 ORGN: 6123
DEPT: Recreation DIV: County

OBJECT (		FY 10-11	FY 11-12 ADOPTED BUDGET	DEC. 31, 2011 ACTUAL	ESTIMATED YEAR END	FY 12-13 DEPT REQUEST	MANAGER RECOMM.	ADOPTED	FY 11-12/12-13 BUDGET % CHANGE
61210	Salaries - Regular	263,896	275,300	134,735	275,100	277,500			
61220	Salaries - Overtime	6,657	4,000	4,038	6,000	6,000			
61230	Salaries - Vacation Payout/Other				0	0			
61240	Salaries - Standby				0	0			
61250	Salaries - Educational Incentive				0	0			
61251	Salaries - Merit/Bonus	1,400		848	800	0			
61252	Tool Allowances				0	0			
61260	Salaries-Temp/Part-time	221,601	200,000	121,463	208,000	236,600			
61265	Salaries- Seasonal	76			0	0			
61270	Salaries - Longevity	3,172	3,300	3,220	3,200	3,700			
61280	Salaries - Separation				0	0			
61285	Supplemental Retirement				0	0			
61290	Salaries - Board Member				0	0			
61291	Board Member Allowance				0	0			
	Total Personal Services	**496,802**	**482,600**	**264,303**	**493,100**	**523,800**	**0**	**0**	**0%**
61810	Social Security Contribution	37,927	37,000	20,149	37,000	40,100			
61820	Retirement Contribution	18,273	19,800	10,218	19,800	19,700			
61825	Supplemental RET. (401K)	4,172	4,300	2,134	4,300	4,400			
61830	Group Insurance Contribution	32,600	36,300	18,076	36,300	42,700			
61831	Return of Pretax Insurance				0	0			
61832	Group Term Insurance	1,043	1,000	471	1,000	1,000			
61833	Reclass Return of Pretax Premium				0	0			
61850	Unemployment Compensation	2,812	2,800	0	2,800	2,800			
61853	Workers Compensation Premiums	1,200	2,900	0	2,900	2,900			
61860	Deferred Compensation				0	0			
61870	Allowances	6,960	7,000	3,480	7,000	7,000			
61871	Wellness Benefit	2,900	3,400	3,280	3,300	3,800			
61872	Retiree Wellness Benefit				0	0			
61890	Death Benefits				0	0			
61901	Less: Salaries Charted to Cost				0	0			
	Total Fringe Benefits	**107,886**	**114,500**	**57,808**	**114,400**	**124,400**	**0**	**0**	**0%**
72110	Janitorial Supplies		0		0	0			
72200	Small Tools & Hand Supplies	3,213	3,000	76	4000	4000			
72240	Curb & Gutter Supplies		0		0	0			
72270	Recreation/Program Supplies	25,139	25,000	12,354	25000	25000			
72300	Safety & Uniform Supplies	499	300	261	400	400			
72330	Chemicals & Supplies		1,000	195	1,000	1000			
72360	Horticulture/Landscaping Supplies	4,273	500	0	0	6000			
72400	Maintenance & Repair Supplies	32,459	25,000	16,752	35000	35000			
72600	Office Supplies	819	1,200	638	1200	1200			
72620	Vending/Concessionaire Supplies	130	1,000	231	700	700			
72990	Miscellaneous Supplies	166	500	0	0	0			
73110	Meeting & Travel	3,794	2,000	433	2,000	2500			
73200	Telephone Service	6,242	4,200	2,773	5000	5000			
73220	Cellular Telephone Service		0		0	0			
73300	Electric Expenses/City	12,944	13,000	9,638	18,000	16000			
73330	Natural Gas Expense		0		0	0			
73340	Water & Sewer Expense	13,903	14,000	8,442	17,000	20000			
73350	Refuse Expense	3,772	3,800	1,970	3,800	3800			
73370	Stormwater Expense	3,600	3,600	1,500	3,600	3600			

73390	Other Utility Expenses	25,543	22,000	11,111	18,500	24000			
73410	Printing Costs		1,000	271	700	1000			
73510	Building Repair/Maintenance		0		0	0			
73520	Equipment Repair Maintenance		0		0	0			
73950	Training & Employee Development		0		0	0			
73540	Gounds Repair & Maintenance		0		0	0			
73990	Temporary Labor Services	57,178	44,200	41,284	60,000	40000			
74140	Rent of Uniforms		0		0	0			
74310	Rent of Reproduction Equipment	1,400	1,200	580	800	1200			
74400	Service/Maintenance Contracts		0		0	0			
74495	Lenoir County Administration Fees		0		0	0			
74500	Insurance	3,000	3,900	2,500	3,900	3900			
74520	Vehicle Insurance	700	1,000	500	1,000	1000			
74810	Fleet Maintenance Charges	13,793	10,000	4,770	9000	10000			
74820	Fleet Fuel Charges	12,242	9,600	5,794	10,000	10000			
74910	Dues & Subscription	759	900	0	900	900			
74920	Claims & Adjustments		1,000	587	1,000	1000			
	Total Operating Expenses	**225,570**	**192,900**	**122,661**	**222,500**	**217200**	**0**	**0**	**0%**
75510	Capital Outlay - Recreation				0	0			
	Total Capital Outlay	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0%**
	Total Budget	**830,259**	**790,000**	**444,772**	**830,000**	**865400**	**0**	**0**	**0%**

JUSTIFICATION SHEET

FISCAL YEAR 2012-13

FUND: 1100 ORGN: 6123
DEPT: Recreation DIV: County

61210	Salaries - Regular	8 FULL-TIME EMPLOYEES WHICH INCLUDES THE $30,000 MOWING CONTRACT (INCLUDES 1% COL INCREASE LAST YEAR).	277,500
61220	Salaries - Overtime	OVERTIME FOR PART-TIME AND FULL-TIME EMPLOYEES WORKING WEEKEND TOURNAMENTS AND SPECIAL EVENTS ($2,000 INCREASE DUE TO WEEKEND TOURNAMENTS).	6,000
61230	Salaries - Vacation Payout/Other		0
61240	Salaries - Standby		0
61250	Educational Incentive		0
61251	Salaries - Merit/Bonus		0
61252	Tool Allowances		0
61260	Salaries-Temp/Part-time	SEE PART-TIME SALARY SHEET **($30,000 Increase due to addition of 4 lifeguards for WOW pool/waterpark. Also, $8,000 due to increase in Pink Hill Gym Director and Center Assistant).**	236,600
61265	Salaries- Seasonal		0
61270	Salaries - Longevity	LONGEVITY FOR 4 FULL-TIME EMPLOYEES	3,700
61285	Supplemental Retirement		0
61280	Salaries - Separation		0
61290	Salaries - Board Member		0
61291	Board Member Allowance		0
	Total Personal Services		**523,800**
61810	Social Security Contribution	sum of accounts 61210 through 61290 times 7.65%	40,100
61820	Retirement Contribution	sum of accounts 61210 through 61270 (excluding 61260 and 61252) times 6.84%	19,700
61825	Supplemental RET. (401K)	sum of accounts 61210 through 61290 (excluding 61260 and 61252) times 1.5%	4,400
61830	Group Insurance Contribution	8 FULL-TIME EMPLOYEES X $445/MO X 12	42,700
61831	Return of Pretax Insurance		0
61832	Group Term Insurance	multiply the group term life insurance and AD&D cost (currently $0.19) by the (gross salary X 1.5)/$1,000 multiplied by 12	1,000
61833	Reclass Return of Pretax Premium		0
61850	Unemployment Compensation	PER 11/12 BUDDGET FIGURES	2,800
61853	Workers Compensation Premiums	PER 11/12 BUDDGET FIGURES	2,900
61860	Deferred Compensation		0
61870	Allowances	2 FULL-TIME EMPLOYEES: (D. Grimes $300/Mo. = $3,600) and (B. Dawson $280/mo. = $3,360)	7,000
61871	Wellness Benefit	8 FULL-TIME EMPLOYEES X $480	3,800
61872	Retiree Wellness Benefits		0
61890	Death Benefits		0
61901	Less: Salaries Charted to Cost		0
	Total Fringe Benefits		**124,400**
72110	Janitorial Supplies		0
72200	Small Tools & Hand Supplies	SUPPLIES NEEDED FOR COUNTY FACILITIES	4,000
72240	Curb & Gutter Supplies		0
72270	Recreation/Program Supplies	SUPPIES NEEDED FOR COUNTY RECREATION PROGRAMS, DAY CAMPS AND SPECIAL EVENTS	25,000
72300	Safety & Uniform Supplies	SUPPLIES NEEDED FOR COUNTY FACILITIES	400
72330	Chemicals & Supplies	SUPPLIES NEEDED FOR COUNTY FACILITIES	1,000
72360	Horticulture/Landscaping Supplies	LANDSCAPING, DIRT, PLANTS, ETC. FOR ALL COUNTY FACILITIES/BALLFIELDS	6,000
72400	Maintenance & Repair Supplies	SUPPLIES NEEDED FOR COUNTY FACILITIES DUE TO PINK HILL GYM, CONTENTNEA BALL FIELD	35,000

72600	Office Supplies	OFFICE SUPPLIES FOR NATURE CENTER/PLANETARIUM, COUNTY RECREATION FACILILTIES	1,200
72620	Vending/Concessionaire Supplies	SUPPLIES FOR DAY CAMPS, NATURE CAMPS, MEETINGS ,ETC. IN COUNTY FACILITIES	700
72990	Miscellaneous Supplies		0
73110	Meeting & Travel	TRAVEL EXPENSES FOR 8 FULL-TIME EMPLOYEES/ MEETING EXPENSES FOR BILL ELLIS	2,500
73200	Telephone Service	PHONE CHARGES FOR COUNTY FACILITIES (MH/PH/SW/CONT/SAV/LA/BANKS)	5,000
73220	Cellular Telephone Service		0
73300	Electric Expenses/City	ELECTRIC COSTS FOR BILL FAY PARK, SOUTHWOOD, NEUSEWAY PARK, - ESTIMATED FOR 12/13	16,000
73330	Natural Gas Expense		0
73340	Water & Sewer Expense	BILL FAY PARK, NEUSEWAY PARK, SOUTHWOOD BALLFIELDS (INCREASE IS DUE TO RATE INCREASES OVER THE PAST TWO YEARS WITH THE CITY OF KINSTON.	20,000
73350	Refuse Expense	BILL FAY PARK AND NEUSEWAY PARK	3,800
73370	Stormwater Expense	BILL FAY PARK - ESTIMATED FOR 12/13	3,600
73390	Other Utility Expenses	PROGRESS ENERGY EXPENSES FOR COUNTY FACILITIES AND BALLFIELDS/ TOWN OF LAGRANGE/TOWN OF PINK HILL. ALSO FUEL OIL FOR PINK HILL GYM AND PROPANE GAS FOR THE MOSS HILL RURITAN BUILDING.	24,000
73410	Printing Costs	COST OF PRINTING DEPARTMENTAL BROCHURES, FLYERS, PASSES, ETC.	1,000
73510	Building Repair/Maintenance		0
73520	Equipment Repair Maintenance		0
73950	Training & Employee Development		0
73540	Gounds Repair & Maintenance		0
73990	Temporary Labor Services	BASEBALL OFFICIALS, SOFTBALL OFFICIALS, BASKETBALL, FOOTBALL, VOLLEY BALL REFEREES, BOOKING FEES FOR ALL SPORTS	40,000
74140	Rent of Uniforms		0
74310	Rent of Reproduction Equipment	YEARLY RENTAL ON COPIER AT ADM. OFFICE (CITY ALSO PAYS 1/2 OF COST)	1,200
74400	Service/Maintenance Contracts		0
74495	Lenoir County Administration Fees		0
74500	Insurance	YOUTH ATHLETIC LEAGUE'S INSURANCE COST AND EMPLOYEE'S LIABILITY INSURANCE. 11/12 BUDGET FIGURES - ESTIMATED FOR 12/13	3,900
74520	Vehicle Insurance	INSURANCE ON THREE (3) COUNTY VEHICLES AND EQUIPMENT	1,000
74810	Fleet Maintenance Charges	PER 11/12 BUDGET FIGURES - ESTIMATED FOR 12/13 - SIX (6) COUNTY VEHICLES (SEE VEHICLE SHEET) AND EQUIPMENT	10,000
74820	Fleet Fuel Charges	FUEL COSTS FOR SIX (6) COUNTY VEHICLES - BASED ON 12/13 ESTIMATED FIGURES	10,000
74910	Dues & Subscription	NCRPA AND NRPA DUES AND NATIONAL WATER PARK DUES FOR COUNTY STAFF/ELLIS	900
74920	Claims & Adjustments	DEDUCTIBLE FOR COUNTY INSURANCE FOR PARTICIPANTS WHO GET INJURED ON RECREATION PROPERTY	1,000
	Total Operating Expenses		**217,200**
75510	Capital Outlay - Recreation		
	Total Capital Outlay		**0**
	Total Budget		**865,400**

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-9100	DEBT SERVICE								
7107	BOND PRINCIPAL-SER 2007	1,700,000	1,700,000	1,700,000	100.00%		1,700,000	1,700,000	1,700,000
7108	BOND PRINCIPAL-SER 2008	1,900,000	1,900,000	1,900,000	100.00%		1,900,000	1,900,000	1,900,000
7110	JAIL LOAN - PRINCIPLE	0	925,000	925,000	100.00%		925,000	925,000	925,000
7207	BOND INTEREST-SER 2007	1,350,650	1,282,650	1,282,650	100.00%		1,214,650	1,214,650	1,214,650
7208	BOND INTEREST-SER 2008	1,528,000	1,461,500	1,461,500	100.00%		1,395,000	1,395,000	1,395,000
7210	JAIL LOAN - INTEREST	0	1,137,750	1,137,750	100.00%		1,080,863	1,080,863	1,080,863
	TOTAL DEBT SERVICE	6,478,650	8,406,900	8,406,900	100.00%	0	8,215,513	8,215,513	8,215,513

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-9800	TRANSFER-OTHER FUNDS								
8502	TRANSF TO CAPITAL IMPROVEMENT	1,325,305	2,295,932	0	0.00%		2,412,099	2,412,099	2,412,099
8503	TRANSFER TO REVALUATION	25,000	0	0	0.00%				
8508	TRANS TO VEH REPL FUND	95,000	230,000	0	0.00%				
8515	TRNSF TO CAP RES FUND	1,724,000	0	0	0.00%				
8516	TRNSF TO CAPITAL PROJ-JAIL EXPAN	500,000	114,267	114,267	100.00%				
8517	TRNSF TO E911-REIMBURSEMENT	12,098	0	0	0.00%				
8519	TRNSF TO CAP PROJ-GAS LINE	820,159	0	0	0.00%				
8520	TRNSF LOAN TO TRANSP FUND	75,000	0	0	0.00%				
TOTAL	TRANSFER-OTHER FUNDS	4,576,562	2,640,199	114,267	4.33%	0	2,412,099	2,412,099	2,412,099

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 10	GENERAL FUND								
10-9910	CONTINGENCY								
9910	CONTINGENCY	0	20,000	0	0.00%	50,000	50,000	50,000	50,000
TOTAL	CONTINGENCY	0	20,000	0	0.00%	50,000	50,000	50,000	50,000
TOTAL	GENERAL FUND	60,274,697	67,949,558	53,084,068	0.00 %	7,970,307	63,122,087	63,122,087	63,220,427

FIVE YEAR FINANCIAL FORECAST

REVENUE FORECAST
FISCAL YEAR 2012-13

	DESCRIPTION	ACTUAL 10-11	ADOPTED BUDGET 11-12	REVISED BUDGET 11-12	ADOPTED BUDGET 12-13	PLANNING BUDGET 13-14	PLANNING BUDGET 14-15	PLANNING BUDGET 15-16	PLANNING BUDGET 16-17
10 3100 1100	INSOLVENT TAXES	190,631	170,000	170,000	180,000	180,000	180,000	180,000	180,000
10 3260 1100	TAX-MOTOR VEHICLE RENTALS	21,635	16,000	16,000	20,000	20,000	21,000	21,000	21,000
10 3260 1101	HEAVY EQUIPMENT RENTAL TAX	23,198	10,000	10,000	20,000	20,000	20,000	20,000	20,000
10 3100 1700	TAX / PENALTIES	329,108	350,000	350,000	350,000	350,000	350,000	350,000	350,000
10 3210 1100	2ND PRIOR YEAR-2009 LEVY	230,337	200,000	200,000	200,000	200,000	205,000	210,000	215,000
10 3211 1100	1ST PRIOR YEAR-2010 LEVY	1,006,145	1,000,000	1,000,555	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
10 3212 1100	CURRENT YEAR LEVY	27,905,296	29,207,640	29,209,092	30,110,421	30,411,500	30,715,600	31,022,500	31,333,000
	PROPERTY TAXES - TOTAL	**29,706,350**	**30,953,640**	**30,955,647**	**31,880,421**	**32,181,500**	**32,491,600**	**32,803,500**	**33,119,000**
10 3231 1100	LOCAL OPTION SALES TAX - 1%	3,571,106	3,500,000	3,500,000	3,550,000	3,600,000	3,650,000	3,700,000	3,750,000
10 3232 1101	LOCAL OPTION SALES TAX -1/2% AR40	1,522,437	1,300,000	1,300,000	1,300,000	1,310,000	1,315,000	1,320,000	1,325,000
10 3232 1102	LOCAL OPTION SALES TAX -1/2% AR42	764,433	800,000	800,000	800,000	805,000	810,000	815,000	820,000
10 3232 1103	LOCAL OPTION SALES TAX -1/2% AR44	19,357	0	0	0	0	0	0	0
	SALES TAX - TOTAL	**5,877,333**	**5,600,000**	**5,600,000**	**5,650,000**	**5,715,000**	**5,775,000**	**5,835,000**	**5,895,000**
10 3221 1005	VIDEO SERVICE TAX-STATE	109,759	95,000	95,000	100,000	100,000	100,000	100,000	100,000
10 3250 1000	ABC LOCAL BOTTLE TAX	12,484	0	0	0	0	0	0	0
10 3322 3100	BEER/WINE TAXES	137,674	40,000	40,000	140,000	141,000	142,000	143,000	144,000
10 3325 3520	GAS TAX REFUND	1,464	1,000	1,000	1,300	1,300	1,300	1,300	1,300
10 3328 2998	GRANT-NCEDA TRAINING	0	0	0	650	650	650	0	0
10 3328 2999	GRANT-EAST REGION TECH UPGRADE	0	0	0	0	0	0	0	0
10 3328 3100	SAFE ROADS ACT-DWI-STATE	9,238	8,000	8,000	8,500	8,500	8,500	8,500	8,500
10 3328 3125	GRANT-HIDTA / OCDETF	6,983	0	0	0	0	0	0	0
10 3328 3216	GRANT-SHERIFF VESTS	22,724	0	0	0	0	0	0	0
10 3329 3625	GRANT-COOP EXT-PREVENTION BLOCK	48,087	48,119	48,119	48,119	48,500	49,000	49,500	50,000
10 3329 3627	GRANT-NC AG COST SHARE PROG	1,401	0	0	0	0	0	0	0
10 3329 3628	GRANT-COOP EXT-21ST CENTURY	10,610	0	0	0	0	0	0	0
10 3329 3629	GRANT-RAFI	21,467	0	1,129	0	0	0	0	0
10 3329 8901	GRANT-REIMB-EMERGENCY MGT	19,327	17,000	17,000	18,000	18,000	18,000	18,000	18,000
10 3329 8902	GRANT-REIMB-SOIL CONSERVATION	48,548	40,000	40,000	25,500	26,000	26,500	27,000	27,500
10 3329 8903	GRANT-REIMB-VETERANS OFFICE	2,000	2,000	2,000	1,400	1,400	1,400	1,400	1,400
10 3329 8905	REIMB-ELECTIONS-CITY OF KINSTON	0	53,500	53,500	0	50,000	0	50,000	0
10 3329 8906	REIMB-ELECTIONS-TOWN OF LAGRAN	0	2,500	2,500	0	2,000	0	2,000	0
10 3329 8907	REIMB-ELECTIONS-TOWN OF P HILL	1,692	1,000	1,000	0	1,000	0	1,000	0
10 3329 8910	SCH RESOURCE OFFICER-BD OF ED	162,279	160,470	160,470	163,000	163,000	163,000	164,000	165,000
10 3329 8921	GRANT-HAVA 2010	14,030	0	0	0	0	0	0	0
10 3331 3100	HOUSING AUTHORITY-CITY OF KINS	0	10,000	10,000	4,000	4,000	4,500	4500	4,600
10 3402 3633	GRANT-PARENTING MATTERS	37,119	35,194	35,194	0	0	0	0	0
10 3431 4110	SHERIFF-CONCEAL WEAPONS-STATE	11,284	9,000	9,000	11,000	11,000	11,500	11,500	12,000
10 3432 2100	SCAPP-SHERIFF	9,123	7,500	0	9,000	10,000	10,500	10,500	11,000
10 3432 2101	SHERIFF-MISDEMEANANT CONFINEMENT	0	0	0	132,400	313,000	320,000	340,000	350,000
10 3432 2102	JAG REIMBURSEMENT-CITY OF KINSTON	11,640	0	0	0	0	0	0	0
10 3432 2103	SHERIFF-FEDERAL PRISONERS	0	0	0	50,050	100,375	120,450	140,525	160,600
10 3432 2104	SHERIFF-OTHER COUNTY PRISONERS	0	0	0	273,000	300,000	330,000	360,000	390,000
10 3437 3100	EMS-MEDICAID REIMBURSEMENT	512,335	300,000	300,000	300,000	300,000	300,000	300,000	300,000
10 3522 3201	EASTPOINTE-CJPP	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
10 3522 3601	GRANT-CJPP	103,354	105,382	105,382	0	140,000	142,000	144,000	146,000
10 3590 3300	LOTTERY PROCEEDS-SCHOOL DEBT	0	0	0	1,100,000	600,000	600,000	600,000	600,000
10 3837 3100	ABC PROFITS	109,266	50,000	50,000	100,000	100,000	100,500	100,500	101,000
10 3838 3300	LAW ENFORCEMENT RESERVE	14,768	10,000	10,000	13,000	13,000	13,500	13,500	14,000

REVENUE FORECAST
FISCAL YEAR 2012-13

	DESCRIPTION	ACTUAL 10-11	ADOPTED BUDGET 11-12	REVISED BUDGET 11-12	ADOPTED BUDGET 12-13	PLANNING BUDGET 13-14	PLANNING BUDGET 14-15	PLANNING BUDGET 15-16	PLANNING BUDGET 16-17
	INTER-GOVERNMENTAL - TOTAL	**1,458,656**	**1,015,665**	**1,009,294**	**2,518,919**	**2,472,725**	**2,483,300**	**2,610,725**	**2,624,900**
10 3100 1800	STATE-SPECIAL VEHICLE INTEREST	44,869	50,000	50,000	45,000	45,000	45,000	45,000	45,000
10-3221-1006	PEG-TACC 9	12,969	17,500	17,500	33,500	34,000	34,000	34,000	34,000
10-3221-1007	PEG-LCBOE	12,969	17,500	17,500	33,500	34,000	34,000	34,000	34,000
10 3320 3300	FINES	385,686	500,000	500,000	380,000	385,000	385,000	386,000	386,000
10 3320 3302	FORFEITURES	3,654	3,000	3,000	3,000	3,000	3,000	3,000	3,000
10 3329 3624	GRANT-COOP EXT-SHIP	3,490	0	4,128	0	0	0	0	0
10 3329 3630	GRANT-TOBACCO TRUST FUND-LCFM	0	0	15,000	0	0	0	0	0
10 3329 3631	GRANT-COOP EXT-CYFAR	0	0	1,504	0	0	0	0	0
10 3329 8920	EMPG SUPPLEMENTAL	17,811	13,000	0	0	0	0	0	0
10 3402 3609	GRANT-JCPC-ADVISORY COUNCIL	4,653	5,000	5,000	0	0	0	0	0
10 3402 3611	GRANT-JCPC-TEEN COURT	32,897	33,029	33,029	0	0	0	0	0
10 3402 3613	GRANT-JCPC PSYCHOLOGICAL	0	0	0	0	0	0	0	0
10 3402 3619	JCPC PROGRAMS (FOR BUDGETING ONLY)	0	0	0	206,571	200,000	200,000	205,000	205,000
10 3402 3632	GRANT-STRUCTURED DAY / RESTITUTION	131,902	133,348	133,348	0	0	0	0	0
10 3402 3636	GRANT-GANG POSITIVE BEHAVIOR	52,679	0	0	0	0	0	0	0
10 3402 3637	GRANT-8TH JUDICIAL DIST COMM INTER	0	0	117,000	0	0	0	0	0
10 3402 3638	GRANT-DJPP MACARTHUR FOUNDATION	0	0	2,000	0	0	0	0	0
10 3418 4102	ROD-FLOODPLAIN MAPPING FEE	11,440	12,000	12,000	11,000	11,000	11,500	11,500	12,000
10 3493 2301	GRANT-BATTLEFIELD ACQ-37-09-CW-171	34,553	0	0	0	0	0	0	0
10 3840 4011	OCCUPANCY & TOURISM	232,757	170,000	170,000	200,000	200,000	200,000	200,000	200,000
	PROCESS FUNDS IN/OUT - TOTAL	**982,329**	**954,377**	**1,081,009**	**912,571**	**912,000**	**912,500**	**918,500**	**919,000**
10 3221 1000	CABLEVISION FEES	781	2,000	2,000	1,000	1,000	1,000	1,000	1,000
10 3260 1090	PRIVILEGE LICENSE	13,449	13,000	13,000	13,000	13,250	13,500	13,750	14,000
10 3320 3100	JAIL FEES/FICA BENEFITS	39,290	75,000	75,000	0	0	0	0	0
10 3320 3101	ARREST FEES	69,425	70,000	70,000	70,000	71,000	72,000	73,000	74,000
10 3320 3301	FINES-FIRE CODE VIOLATIONS	100	200	200	200	200	200	200	200
10 3323 3300	COURT FACILITY FEES	130,786	150,000	150,000	110,000	110,500	110,500	111,000	111,000
10 3418 4100	REGISTER OF DEEDS FEES	197,032	200,000	200,000	200,000	201,000	202,000	203,000	204,000
10 3418 4101	REAL ESTATE TRANSFER FEES	68,815	80,000	80,000	80,000	81,000	82,000	83,000	84,000
10 3431 4100	SHERIFF FEES	68,211	70,000	70,000	70,000	71,000	71,500	72,000	72,500
10 3431 4101	SHERIFF-VEHICLE STORAGE FEE	2,095	3,000	3,000	3,000	3,200	3,400	3,600	3,800
10 3431 4102	SHERIFF-CIVIL PROCESS FEE	39,607	40,000	40,000	60,000	61,000	62,000	63,000	64,000
10 3431 4106	SHERIFF-REIMB FOOD SERVICE	0	0	0	70,000	70,000	71,500	71,500	72,500
10 3431 4111	SHERIFF-CONCEAL WEAPONS-COUNTY	10,260	8,000	8,000	10,000	10,000	10,500	10,500	11,000
10 3431 4112	SHERIFF FEES-TAX EXECUTIONS	1,097	1,000	1,000	1,000	1,100	1,200	1,300	1,400
10 3431 4113	SHERIFF-REIMB-LAGRANGE	486,912	446,384	446,384	497,194	450,000	451,000	452,000	454,000
10 3433 4110	INSPECTIONS-PERMIT FEES	173,718	170,000	170,000	182,000	183,000	184,000	185,000	186,000
10 3433 4130	PLANNING FEES	3,020	2,000	2,000	3,000	3,100	3,200	3,300	3,400
10 3437 4100	EMERGENCY MED SERVICES - FEES	2,103,072	2,000,000	2,000,000	2,000,000	2,025,000	2,050,000	2,100,000	2,150,000
10-3437-4101	EMS NON-EMERGENCY TRANSPORT	416,054	500,000	500,000	400,000	425,000	450,000	475,000	500,000
10 3452 4100	REIMB FROM TRANS-VEHICLE INSURANCE	30,000	22,500	22,500	23,000	23,500	24,000	24,500	25,000
10 3471 4300	INDIRECT COSTS-FR LANDFILL	60,433	60,000	60,000	60,000	61,000	62,000	63,000	64,000
10 3834 8601	RENT-MULTI PURPOSE FACILITY	31,200	30,000	30,000	30,000	30,000	30,000	30,000	30,000
10 3834 8605	RENT-HIGHWAY 11 & 55 - SIGN	1,600	400	400	400	400	400	400	400
10 3834 8611	RENT-LIVESTOCK ARENA	6,300	4,000	4,000	0	4,000	4,500	5,000	5,500
10 3834 8612	RENT-FARMLAND	800	800	800	800	800	800	800	800
10 3834 8613	RENT-HANNIBAL-COASTAL HORIZONS	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300

REVENUE FORECAST
FISCAL YEAR 2012-13

	DESCRIPTION	ACTUAL 10-11	ADOPTED BUDGET 11-12	REVISED BUDGET 11-12	ADOPTED BUDGET 12-13	PLANNING BUDGET 13-14	PLANNING BUDGET 14-15	PLANNING BUDGET 15-16	PLANNING BUDGET 16-17
10 3834 8614	RENT-HANNIBAL-STATE D.O.C.	0	0	0	0	0	0	0	0
10 3834 8615	RENT-MENTAL HEALTH-EASTPOINTE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
10 3834 8616	RENT-BOWEN PROPERTIES	20,157	25,000	25,000	3,600	3,600	3,600	3,600	3,600
10 3834 8617	RENT-RES DEV BLDG-TRANSPORTATION	12,950	0	0	12,950	12,950	12,950	12,950	12,950
10 3840 4012	OCCUPANCY TAX - 5% COLLECT FEE	12,250	8,500	8,500	10,000	10,000	10,000	10,000	10,000
10 3840 4013	COLLECT FEE-1.5%-LAGRANGE TAX	9,020	9,000	9,000	9,000	9,050	9,100	9,150	9,200
10 3840 4014	COLLECT FEE-1.5%-P HILL VEH TAX	2,858	2,500	2,500	2,800	2,800	2,850	2,850	2,850
10 3840 4015	COLLECT FEE-1.5%-CITY OF KINSTON	134,535	135,000	135,000	135,000	135,250	135,500	135,750	136,000
10 3840 4016	COLLECT FEE-1.5%-GRIFTON VEH TAX	61	100	100	100	100	100	100	100
10 3842 8900	MISCELLANEOUS	64,472	10,000	11,287	10,000	10,000	10,000	10,000	10,000
10 3842 8903	FILE FEES-ELECTIONS	0	2,000	2,000	0	2,000	0	2,000	0
10 3842 8905	TAX DEPT-COPY SALES	450	1,000	1,000	500	500	500	500	500
10 3842 8906	FLOYD BUYOUT/LAND LEASE	30	100	100	100	100	100	100	100
10 3842 8910	COMMISSION-JAIL PHONE	38,979	35,000	35,000	40,000	50,000	50,000	50,000	50,000
10 3842 8912	COMMISSION-PAY PHONE	0	0	0	0	0	0	0	0
10 3842 8913	SHERIFF-VEHICLE USAGE FEE	476	500	500	500	500	500	500	500
10 3842 8914	COMMISSION-INMATE ACCT FUND	10,378	9,000	9,000	15,000	16,000	17,000	18,000	19,000
10 3982 9800	INDIRECT COSTS FROM TRANS FUND	15,440	0	0	12,800	12,800	12,800	12,800	12,800
	SERVICE FEES - TOTAL	**4,382,413**	**4,292,284**	**4,293,571**	**4,243,244**	**4,272,000**	**4,332,500**	**4,420,450**	**4,506,400**
	SOCIAL SERVICES (1%)	**9,128,187**	**9,900,921**	**10,666,192**	**9,386,710**	**9,500,000**	**9,600,000**	**9,700,000**	**9,800,000**
	HEALTH	**1,488,810**	**1,495,968**	**1,808,695**	**1,606,780**	**1,610,000**	**1,620,000**	**1,630,000**	**1,640,000**
10 3329 2111	**REBATE-RZEDB-JAIL**	**0**	**511,988**	**511,988**	**486,389**	**460,789**	**435,190**	**409,590**	**383,991**
10 3920 8201	**HOSPITAL ANNUAL PAYMENT** (8 of 20 PMTS)	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**
10 3981 9800	**TRANSFER FROM SCHOOL CAP RESERVE**	**1,500,000**	**1,500,000**	**1,500,000**	**2,000,000**	**2,500,000**	**1,500,000**	**1,500,000**	**1,500,000**
10 3981 9801	**TRANSFER FROM BOND DEBT RES FUND**	**7,921,364**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
10 3831 4910	**INTEREST ON INVEST**	**40,979**	**100,000**	**100,000**	**50,000**	**75,000**	**100,000**	**125,000**	**150,000**
10 3320 3103	JAIL MEDICAL ATTENTION	333	500	500	500	500	500	500	500
10 3835 8201	SALE OF FIXED ASSETS-EQUIPMENT	4,344	500	500	500	500	500	500	500
10 3836 8200	SALE OF LAND-INDUSTRIAL PARK	0	0	0	0	0	0	0	0
10 3835 8202	SALE OF FIXED ASSETS-LAND	4,590	0	0	0	0	0	0	0
10 3842 8500	INSURANCE-MISCELLANEOUS	5,544	5,000	28,876	5,000	5,000	5,000	5,000	5,000
10 3930 9100	TRANS FROM E-911 FUND	0	0	0	0	0	0	0	0
10 3930 9104	TRANS FROM CAPITAL IMPROV FUND	0	0	0	0	0	0	0	0
	OTHER - TOTAL	**14,811**	**6,000**	**29,876**	**6,000**	**6,000**	**6,000**	**6,000**	**6,000**
	TOTALS	**63,001,232**	**56,830,843**	**58,056,272**	**59,241,034**	**60,205,014**	**59,756,090**	**60,458,765**	**61,044,291**
10 3991 9910	**Fund Balance Appropriated**	**0**	**5,579,051**	**6,125,615**	**3,979,393**	**5,112,912**	**7,098,527**	**7,350,960**	**7,592,525**
	TOTAL REVENUE	**63,001,232**	**62,409,894**	**64,181,887**	**63,220,427**	**65,317,926**	**66,854,617**	**67,809,725**	**68,636,816**

REVENUE/EXPENDITURE GENERAL FUND/FUND BALANCE FORECAST

FISCAL YEAR 2012-2013

					PLANNING YEARS			
		ADOPTED	REVISED	ADOPTED	PLANNING	PLANNING	PLANNING	PLANNING
	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	10-11	11-12	11-12	12-13	13-14	14-15	15-16	16-17
GENERAL FUND AGENCIES	32,802,071	35,393,685	36,621,062	36,143,998	36,505,438	36,870,492	37,239,197	37,611,589
OUTSIDE AGENCIES	808,411	760,320	826,100	772,196	779,918	787,717	795,594	803,550
PROCESS FUNDS - (**Pass Through**)	962,098	954,377	1,121,236	912,571	921,697	930,914	940,223	949,625
NON-DEPARTMENTAL	1,088,395	1,076,930	1,080,890	1,039,550	1,143,505	1,257,856	1,383,641	1,522,005
SCHOOLS-OPER & CAP	9,900,000	9,900,000	9,900,000	9,900,000	9,999,000	10,098,990	10,199,980	10,301,980
COMMUNITY COLLEGE	2,185,000	2,185,000	2,185,000	2,235,000	2,290,875	2,348,147	2,406,851	2,467,022
CULTURAL	740,500	740,500	740,500	740,500	759,013	777,988	797,438	817,373
RECREATION	733,000	760,000	760,000	799,000	818,975	839,449	860,436	881,946
DEBT SERVICE	6,478,650	8,406,900	8,406,900	8,215,513	8,166,182	8,005,229	7,804,342	7,586,454
CONTINGENCY	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TRANSFERS TO:								
INSURANCE FUND	0	0	0	0	100,000	200,000	200,000	300,000
REVALUATION FUND	25,000	0	0	0	0	0	0	0
CAPITAL IMPROVEMENTS FUND	1,325,305	1,952,182	2,145,932	2,412,099	2,937,324	3,175,195	2,942,478	2,448,543
VEHICLE REPLACEMENT FUND	95,000	230,000	230,000	0	380,000	390,000	400,000	410,000
CAPITAL RESERVE FUND	1,724,000	0	0	0	0	0	0	0
CAPITAL PROJECTS	820,159	0	0	0	0	0	0	0
TRANSPORTATION FUND	75,000	0	0	0	0	0	0	0
CAPITAL PROJECTS-JAIL	500,000	0	114,267	0	0	0	0	0
E-911 REIMBURSEMENT	12,098	0	0					
DSS - INCREASES-LOCAL					166,000	172,640	179,546	186,727
EMPLOYEE HEALTH & BENEFIT INCREASES					300,000	600,000	900,000	1,200,000
SALARY INCREASES					0	350,000	710,000	1,100,000
TOTAL CURRENT YEAR EXPENDITURES	**60,274,687**	**62,409,894**	**64,181,887**	**63,220,427**	**65,317,926**	**66,854,617**	**67,809,725**	**68,636,816**
ASSIGNED FUND BALANCE APPROPRIATED	**0**	**5,579,051**	**6,125,615**	**3,979,393**	**5,112,912**	**378,315**	**0**	**0**
UNASSIGNED FUND BALANCE APPROPRIATED	**0**	**0**	**0**	**0**	**0**	**6,720,212**	**7,350,960**	**7,592,525**
TOTAL CURRENT REVENUE	**63,001,231**	**56,830,843**	**58,056,272**	**59,241,034**	**60,205,014**	**59,756,090**	**60,458,765**	**61,044,291**
PROJECTED UNASSIGNED FUND BALANCE	**9,818,692**	**9,818,692**	**9,818,692**	**9,818,692**	**9,818,692**	**3,098,480**	**-4,252,480**	**-11,845,005**
	6/30/2011		6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017

THE GREAT SEAL OF LENOIR COUNTY
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NORTH CAROLINA

DEBT SERVICE

DEBT SERVICE

FISCAL YEAR	ANNUAL PRINCIPAL PAYMENT	ANNUAL INTEREST PAYMENT	* TOTAL ANNUAL GENERAL FUND DEBT SERVICE
FY 12-13	$ 4,525,000.00	$ 3,741,266.02	$ 8,266,266.02
FY 13-14	$ 4,617,104.48	$ 3,549,077.27	$ 8,166,181.75
FY 14-15	$ 4,651,611.02	$ 3,353,617.64	$ 8,005,228.66
FY 15-16	$ 4,656,100.92	$ 3,148,240.24	$ 7,804,341.16
FY 16-17	$ 4,660,750.02	$ 2,925,703.64	$ 7,586,453.66
FY 17-18	$ 4,665,563.99	$ 2,698,252.17	$ 7,363,816.16
FY 18-19	$ 4,670,548.69	$ 2,451,629.97	$ 7,122,178.66
FY 19-20	$ 4,675,710.14	$ 2,241,331.02	$ 6,917,041.16
FY 20-21	$ 4,681,054.63	$ 2,035,099.03	$ 6,716,153.66
FY 21-22	$ 4,686,588.65	$ 1,811,677.51	$ 6,498,266.16
FY 22-23	$ 4,692,318.91	$ 1,588,059.75	$ 6,280,378.66
FY 23-24	$ 4,567,748.55	$ 1,365,374.05	$ 5,933,122.60
FY 24-25	$ 4,575,000.00	$ 1,158,337.50	$ 5,733,337.50
FY 25-26	$ 4,575,000.00	$ 935,575.00	$ 5,510,575.00
FY 26-27	$ 4,575,000.00	$ 713,687.50	$ 5,288,687.50
FY 27-28	$ 4,575,000.00	$ 501,675.00	$ 5,076,675.00
FY 28-29	$ 3,725,000.00	$ 289,662.50	$ 4,014,662.50
FY29-30	$ 925,000.00	$ 113,775.00	$ 1,038,775.00
FY30-31	$ 925,000.00	$ 56,887.50	$ 981,887.50
TOTALS	$ 79,625,100.00	$ 34,678,928.31	$ 114,304,028.31

***Note: includes -** Series 2007 Public Improvement Bonds sold in 2007 and will paid in full in 2028.
Series 2008 School Bonds sold in 2008 and will paid in full in 2029.
Shell Building #3, Loan originated in 2008 and will be paid in full in 2023
Jail Construction, RZEDB, Loan originated in 2010 and will be paid in full in 2030

THE GREAT SEAL OF LENOIR COUNTY
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FUNDS OUTSIDE GENERAL FUND

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 11	EMPLOYEE INSURANCE FUND							
11-3831-4910	INTEREST ON INVESTMENTS	3,967	2,000			2,000	2,000	2,000
11-3987-9800	DEDUCTIONS-HEALTH INSURANCE	3,294,546	1,600,000	2,123,186		3,300,000	3,300,000	3,300,000
11-3987-9801	DEDUCTIONS-LIFE INSURANCE	72,734	100,000	61,292		80,000	80,000	80,000
11-3987-9804	REFUNDS	867,444	160,000	222,379		100,000	100,000	100,000
11-3991-9910	FUND BAL APPROPRIATED	0	2,168,000			423,000	423,000	423,000
TOTAL	EMPLOYEE INSURANCE	4,238,691	4,030,000	2,406,857	0	3,905,000	3,905,000	3,905,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 11	EMPLOYEE INSURANCE FUND								
11-4200	EMPLOYEE INSURANCE								
1810	FICA-EXCESS TERM LIFE		1,605	1,604	99.94%				
1811	MEDICARE-EXCESS TERM LIFE		410	409	99.76%				
1830	CLAIMS PAID-HEALTH INSURANCE	4,335,617	3,400,000	3,047,612	89.64%		3,300,000	3,300,000	3,300,000
1831	LIFE INSURANCE PREMIUMS PAID	73,005	97,985	61,320	62.58%		80,000	80,000	80,000
1832	ADMINISTRATIVE COSTS	405,991	530,000	448,613	84.64%		525,000	525,000	525,000
TOTAL	EMPLOYEE INSURANCE	4,814,613	4,030,000	3,559,558	88.33%	0	3,905,000	3,905,000	3,905,000
TOTAL	EMPLOYEE INSURANCE	4,814,613	4,030,000	3,559,558	84.64 %	0	3,905,000	3,905,000	3,905,000

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 14	VEHICLE REPLACEMENT FUND							
14-3842-9800	TRANSFER FROM GEN FUND	95,000	230,000					
14-3981-8201	SALE OF VEHICLES	12,846	9,200	9,109				
14-3991-9910	FUND BALANCE APPROPRIATED	0	125,000					
TOTAL	VEHICLE REPLACEMEN	107,846	364,200	9,109	0	0	0	0

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 14	VEHICLE REPLACEMENT FUND								
14-4200	VEHICLE REPLACEMENT								
3990	VEHICLE AUCTION EXPENSES	3,916	3,000	1,361	45.37%				
5400	CAPITAL OUTLAY VEH	165,168	200,000	175,440	87.72%				
5402	CAPITAL OUTLAY-AMBULANCES	0	130,000	120,833	92.95%				
5403	CAPITAL OUTLAY-OTHER VEHICLES	0	30,000	27,350	91.17%				
5810	CAPITAL RESERVE	0	1,200	0	0.00%				
TOTAL	VEHICLE REPLACEMENT	169,084	364,200	324,984	89.23%	0	0	0	0
TOTAL	VEHICLE REPLACEMEN'	169,084	364,200	324,984	0.00 %	0	0	0	0

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 15	FEDERALLY SEIZED PROPERTY							
15-3320-1000	FORFEITED DRUG PROCEEDS	4,318	110,000	128,873		10,000	10,000	10,000
15-3831-4910	INTEREST ON INVESTMENT	87	1,000			1,000	1,000	1,000
15-3991-9910	FUND BALANCE APPROPRIATED	0	0			27,000	27,000	27,000
TOTAL	FEDERALLY SEIZED PR(	4,405	111,000	128,873	0	38,000	38,000	38,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 15	FEDERALLY SEIZED PROPERTY								
15-4316	SHERIFF-FEDERALLY SE								
2900	OTHER SUPPLIES	618	7,000	7,911	113.01%	5,000	5,000	5,000	5,000
5100	CAPITAL OUTLAY -EQUIPMENT	0	75,050	21,699	28.91%	10,000	10,000	10,000	10,000
5999	CAPITAL ITEMS<5,000	11,151	28,950	15,600	53.89%	23,000	23,000	23,000	23,000
TOTAL	SHERIFF-FEDERALLY SE	11,769	111,000	45,210	40.73%	38,000	38,000	38,000	38,000
TOTAL	FEDERALLY SEIZED PR(	11,769	111,000	45,210	53.89 %	38,000	38,000	38,000	38,000

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FEDERALLY SEIZED PROPERTY

Account Number	Account Description	JUSTIFICATION	REQUEST
15-4316-2900	OTHER SUPPLIES	Purchases of supplies (small items)	5,000
15-4316-5100	CAPITAL OUTLAY -EQUIPMENT	Purchases of equipment more than $5000	10,000
15-4316-5999	CAPITAL ITEMS<5,000	Purchases of equipment less than $5000	23,000
	TOTALS		38,000

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 16	STATE CONTROLLED SUBSTANCE							
16-3320-2000	CONTROLLED SUBSTANCE TAX	16,609	30,000	27,423		10,000	10,000	10,000
16-3831-4910	INTEREST ON INVESTMENT	77	0					
16-3991-9910	FUND BALANCE APPROPRIATED	0	0			10,000	10,000	10,000
TOTAL	STATE CONTROLLED SU	16,686	30,000	27,423	0	20,000	20,000	20,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 16	STATE CONTROLLED SUBSTANCE								
16-4317	SHERIFF CONTROLLED S								
2900	OTHER SUPPLIES	0	5,000	0	0.00%	5,000	5,000	5,000	5,000
5100	CAPITAL OUTLAY EQUIPMENT	11,450	5,000	0	0.00%	5,000	5,000	5,000	5,000
5999	CAPITAL ITEMS<$5000	0	20,000	0	0.00%	10,000	10,000	10,000	10,000
TOTAL	SHERIFF CONTROLLED S	11,450	30,000	0	0.00%	20,000	20,000	20,000	20,000
TOTAL	STATE CONTROLLED SU	11,450	30,000	0	0.00 %	20,000	20,000	20,000	20,000

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STATE CONTROLLED SUBSTANCE

Account Number	Account Description	JUSTIFICATION	REQUEST
16-4317-2900	OTHER SUPPLIES	Expenditures for small equipment purchases	5,000.00
16-4317-5100	CAPITAL OUTLAY EQUIPMENT	Expenditures for equipment more than $5000	5,000.00
16-4317-5999	CAPITAL ITEMS<$5000	Expenditures for equipment costing less than $5000	10,000.00
	TOTALS		20,000.00

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 21	SCHOOL CAPITAL FUND							
21-3232-1101	LOCAL OPTION SALES TAX-1/2% AR	546,282	525,000	338,124		525,000	525,000	525,000
21-3232-1102	LOCAL OPTION SALES TAX-1/2% AR	1,121,548	1,075,000	679,847		1,075,000	1,075,000	1,075,000
21-3593-3300	SCHOOL BLDG CAPITAL FUNDS	671,984	205,550			205,550	205,550	205,550
21-3831-4910	INTEREST ON INVESTMENTS	8,755	0					
21-3991-9910	FUND BALANCE APPROPRIATED	0	98,517			598,517	598,517	598,517
TOTAL	SCHOOL CAPITAL FUND	2,348,569	1,904,067	1,017,971	0	2,404,067	2,404,067	2,404,067

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 21	SCHOOL CAPITAL FUND								
21-5900	SCHOOL BUILDING								
5001	PUBLIC SCH BLDG CAP FUNDS	671,984	205,550	0	0.00%		205,550	205,550	205,550
5002	SCH BLDG CAP FUNDS-LOCAL MATCH	223,995	68,517	0	0.00%		68,517	68,517	68,517
5810	CAPITAL RESERVE	244,738	130,000	0	0.00%		130,000	130,000	130,000
9801	TRANS TO GEN FUND-DEBT SVCE	1,500,000	1,500,000	1,500,000	100.00%		2,000,000	2,000,000	2,000,000
TOTAL	SCHOOL BUILDING	2,640,717	1,904,067	1,500,000	78.78%	0	2,404,067	2,404,067	2,404,067
TOTAL	SCHOOL CAPITAL FUND	2,640,717	1,904,067	1,500,000	100.00 %	0	2,404,067	2,404,067	2,404,067

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 22	TRANSPORTATION DEPT FUND							
22-3452-3600	GRANT-STATE-REIMBURSEMENT	211,799	223,059	197,262		223,059	223,059	223,059
22-3452-3602	GRANT-RURAL GENERAL PUBLIC	49,229	42,583	42,583		42,583	42,583	42,583
22-3452-3603	RURAL GEN PUBLIC-TICKET SALES	16,815	15,000	19,054		25,000	25,000	25,000
22-3452-3605	SUPPLEMENTAL RGP	43,617	24,211	24,211		24,211	24,211	24,211
22-3452-3606	GRANT-EMP	12,170	38,486	38,486		34,486	34,486	34,486
22-3452-3607	SUPPLEMENTAL EMP	15,266	0					
22-3452-3608	GRANT-ELDERLY&DISABILITIES	64,094	0					
22-3452-3609	GRANT-JOB ACCESS/REV COMMUTE	0	0					
22-3452-3610	GRANT-NEW FREEDOM	0	0					
22-3452-3611	EDTAP-SUPPLEMENTAL	12,410	8,930	8,930		8,930	8,930	8,930
22-3452-3612	EDTAP	21,528	19,396	19,396		19,396	19,396	19,396
22-3452-3613	GRANT - JARC - CAPITAL	0	0					
22-3452-3615	GRANT- ARRA FED STIMULUS	174,949	169,770	75,611				
22-3452-3616	EDTAP - COUNCIL ON AGING	32,293	29,095	29,095		29,095	29,095	29,095
22-3452-3617	EDTAP SUPP-COUN ON AGING	18,614	13,396	13,396		13,396	13,396	13,396
22-3452-5101	LOOP FARES	77,638	110,000	109,711		130,000	130,000	130,000
22-3452-5102	DSS TRIPS	394,337	430,000	309,466		425,111	425,111	425,111
22-3452-5103	COUNCIL ON AGING TRIPS	40,392	80,000	57,355		59,800	59,800	59,800
22-3452-5104	VOCATIONAL REHAB TRIPS	676	200	309		150	150	150
22-3452-5108	EDTAP-ADDITIONAL FARES	0	1,400	8,130		40,000	40,000	40,000
22-3453-3600	REIMB. STATE VEHICLES	0	78,300	71,914		78,300	78,300	78,300
22-3453-3604	REIMBURSEMENT - RENT	0	0					
22-3453-3605	REIMB. VEHICLE INSURANCE	338	0	45,920				
22-3453-3610	SALE OF VEHICLES	9,751	7,000	18,152		7,000	7,000	7,000
22-3453-4010	CAP RESERVE-SURCHARGE COLL	0	0					
22-3839-8900	SALE OF MOBILE ADVERTISEMENT	1,500	1,000	4,375		3,000	3,000	3,000
22-3842-8900	MISCELLANEOUS	1,860	1,200	1,694		1,000	1,000	1,000
22-3981-9800	TRNSF LOAN FROM GEN FUND	75,000	0					
22-3991-9910	FUND BALANCE APPROPRIATED	0	0					
TOTAL	TRANSPORTATION DEPT	1,274,276	1,293,026	1,095,050	0	1,164,517	1,164,517	1,164,517

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 22	TRANSPORTATION DEPT FUND								
22-4510	ADMINISTRATION								
1210	SALARIES & WAGES	153,010	123,971	96,363	77.73%		123,971	123,971	123,971
1260	SAL/WAGE P-TIME NO BENEFITS	492,939	497,900	416,200	83.59%		475,000	475,000	475,000
1270	BONUSES	866	867	848	97.81%		867	867	867
1275	LONGEVITY	868	301	253	84.05%		568	568	568
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	40,024	38,556	31,736	82.31%		37,226	37,226	37,226
1811	EMPLOYER-MEDICARE	9,360	9,023	7,422	82.26%		8,706	8,706	8,706
1820	EMPLOYER-RETIREMENT	9,049	8,654	6,744	77.93%		8,718	8,718	8,718
1830	EMPLOYER-GR INSURANCE	18,852	25,812	14,539	56.33%		25,812	25,812	25,812
1870	EMPLOYER-401-K	7,026	6,199	4,831	77.93%		6,227	6,227	6,227
1920	PROFESSIONAL SVCES-LEGAL	1,166	1,500	572	38.13%		1,500	1,500	1,500
1990	MOBILE ADVERTISING EXPENSES	507	1,500	1,987	132.47%		1,500	1,500	1,500
2120	UNIFORMS HATS/SHIRTS	11,139	9,600	11,590	120.73%		11,200	11,200	11,200
2370	MANDATED IMMUNIZATIONS		0	45	0.00%				
2380	EMPLOYEE DRUG/ALCOHOL TESTS	2,788	2,000	905	45.25%		2,800	2,800	2,800
2500	GAS, OIL	213,395	188,024	163,827	87.13%		200,000	200,000	200,000
2600	OFFICE SUPPLIES	5,553	4,500	4,384	97.42%		5,600	5,600	5,600
2910	COMPUTER SUPPLIES	8,395	8,000	8,874	110.93%		8,400	8,400	8,400
3110	TRAVEL	1,805	3,000	387	12.90%		2,000	2,000	2,000
3111	TRAVEL-SUBSISTENCE	2,572	2,000	333	16.65%		2,000	2,000	2,000
3210	TELEPHONE	6,504	5,000	4,169	83.38%		6,500	6,500	6,500
3250	POSTAGE	611	400	253	63.25%		600	600	600
3310	UTILITIES	6,233	6,000	5,017	83.62%		6,000	6,000	6,000
3400	PRINTING & BINDING	0	0	0	0.00%				
3530	MAINT/REPAIRS-VEHICLES	39,010	75,900	62,297	82.08%		76,922	76,922	76,922
3700	MARKETING	2,883	3,500	4,464	127.54%		3,500	3,500	3,500
3950	EMPLOYEE DEVELOPMENT	952	3,000	214	7.13%		3,000	3,000	3,000
3951	TRANSPORTATION TRAINING	1,935	1,950	0	0.00%		1,950	1,950	1,950
3990	VEHICLE AUCTION EXPENSE	731	1,000	0	0.00%		1,000	1,000	1,000
4130	RENT	12,950	12,950	9,713	75.00%		12,950	12,950	12,950
4300	GRANT - ADMINISTRATION FEE	0	0	0	0.00%				

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 22	TRANSPORTATION DEPT FUND								
22-4510	ADMINISTRATION								
4520	INSURANCE-VEHICLES	30,000	22,500	15,188	67.50%		22,500	22,500	22,500
4521	INSURANCE CLAIMS	1,887	0	1,000	0.00%				
4800	RURAL GENERAL PUBLIC TRANSP	0	0	0	0.00%				
4801	SUPPLEMENTAL RGP	0	0	0	0.00%				
4802	EMPLOYMENT TRANSPORTATION	0	0	0	0.00%				
4803	SUPPLEMENTAL EMP	0	0	0	0.00%				
4804	SUPPLEMENTAL-EDTAP	0	0	0	0.00%				
4807	EDTAP	0	0	0	0.00%				
4808	EDTAP-COUNCIL ON AGING	0	0	0	0.00%				
4809	EDTAP SUPPL-COUN ON AGING	0	0	0	0.00%				
4810	INDIRECT COSTS-TO GENERAL FUND	15,440	12,800	9,600	75.00%		15,000	15,000	15,000
4811	GRANT-ELDERLY & DISABILITIES	0	0	0	0.00%				
4812	GRANT-JOB ACCESS/REV COMM	0	0	0	0.00%				
4813	GRANT - NEW FREEDOM	0	0	0	0.00%				
4910	DUES & SUBSCRIPTIONS	500	700	500	71.43%		500	500	500
4991	MAINT.-COMMUNICATIONS/MISC	898	1,000	1,085	108.50%		1,000	1,000	1,000
5100	CAPITAL OUTLAY - EQUIPMENT	40,153	87,000	79,906	91.85%		87,000	87,000	87,000
5110	GRANT - JARC - CAPITAL	0	0	0	0.00%				
5999	CAPITAL ITEMS<5,000	0	0	0	0.00%				
6330	TAX,TAGS,TITLE	3,815	3,919	3,620	92.37%		4,000	4,000	4,000
6900	CONTRACTED SERVICES	845	0	0	0.00%				
	TOTAL ADMINISTRATION	1,144,661	1,169,026	968,866	82.88%	0	1,164,517	1,164,517	1,164,517

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Transportation

Account Number	Account Description	JUSTIFICATION	REQUEST
22-4510-1210	SALARIES & WAGES	Salaries for 4 LCT employees	123,971.00
22-4510-1260	SAL/WAGE P-TIME NO BENEFITS	Wages for 35 part-time employees for an estimated 56000 hours at rates ranging from $8 and hour to $11 an hour.	475,000.00
22-4510-1270	BONUSES	$216.57 X 4 Employees = $866,28	867.00
22-4510-1275	LONGEVITY	Longevity for 2 eligible employees at different rates = $568.48	568.00
22-4510-1290	SALARY ADJUSTMENTS		0.00
22-4510-1810	EMPLOYER-FICA	Salary X .062 for 39 employees = $37,135.68	37,226.00
22-4510-1811	EMPLOYER-MEDICARE	Salary X .0145 for 39 employees = $8,684.98	8,706.00
22-4510-1820	EMPLOYER-RETIREMENT	Salary X .07 for 4 employees = $8,717.71	8,718.00
22-4510-1830	EMPLOYER-GR INSURANCE	$6,453 X for 4 employees = $25,812	25,812.00
22-4510-1870	EMPLOYER-401-K	Salary X .05 for 4 employees = $6,226.94	6,227.00
22-4510-1920	PROFESSIONAL SVCES-LEGAL	Covers the cost of contract services with drug testing and also services with county attorney for grant work.	1,500.00
22-4510-1990	MOBILE ADVERTISING EXPENSES	costs of having mobile ads applied and removed as needed	1,500.00
22-4510-2120	UNIFORMS HATS/SHIRTS	This covers the costs of rentals for our 30 drivers.	11,200.00
22-4510-2380	EMPLOYEE DRUG/ALCOHOL TESTS	covers the cost of initial and random drug testing as required by NCDOT	2,800.00
22-4510-2500	GAS, OIL	This covers the cost of the gas bought in bulk at the city complex for 13 vans and 5 LTV's.	200,000.00
22-4510-2600	OFFICE SUPPLIES	This covers costs of paper and supplies that transit uses in safety and training classes as well as day to day printouts for dispatch on all of the van trips that are taken each day. FY10-11 $5,535, FY11-12 $4,500 but have shown an increase due to the rise in cost of copier paper of around $14 per case	5,600.00
22-4510-2910	COMPUTER SUPPLIES	covers the monthly charge for our CTS software	8,400.00
22-4510-3110	TRAVEL	Covers the cost of travel for mandatory conferences provided by NCPTA and NCDOT PTD Division. These conferences are the North Carolina Public Transportation Association Conference (NCPTSA) whice is attended by the Director, and the North Carolina Department Of Transportation Conference (NCDOT) attended by Director and Safety Officer	2,000.00
22-4510-3111	TRAVEL-SUBSISTENCE	for reimbursing travel, room and board at training conferences.	2,000.00

22-4510-3210	TELEPHONE	Covers the phones, costs of PRI lines, mobile phones for Director, safety officer and 2 vans that go to Greenville where radios do not work. Plus all long distance charges. This includes costs on 4 mobile phones, 9 Land lines and 1 fax line	6,500.00
22-4510-3250	POSTAGE	Covers the costs of mailing all of our docs to NCDOT as well as general correspondence with core agencies.	600.00
22-4510-3310	UTILITIES	cover the cost of all related Utilities including our Electricty, water, gas and Pest control.	6,000.00
22-4510-3400	PRINTING & BINDING		0.00
22-4510-3530	MAINT/REPAIRS-VEHICLES	cover cost of maintenance on 13 vans and 5 LTV's, their lifts and washings.	76,922.00
22-4510-3700	MARKETING	mandatory item required by NCDOT to make sure we are promoting LCT to the public. This number is derived by a formula that DOT provides and is a percentage of the total CTP budget. The past years amounts have been FY 10-11 $2,883 FY11-12 $3,651 and FY 12-13 $3,500	3,500.00
22-4510-3950	EMPLOYEE DEVELOPMENT	Covers the cost of registration for mandatory conferences provided by NCPTA and NCDOT PTD Division. These conferences are the North Carolina Public Transportation Association Conference (NCPTA) whice is attended by the Director, and the North Carolina Department Of Transportation Conference (NCDOT) attended by Director and Safety Officer. In addition this also covers costs of attending quarterly NCDOT meetings as mandated by NCDOT at different locations throughout area.	3,000.00
22-4510-3951	TRANSPORTATION TRAINING	Safety Training for safety officer and for 35 Driver's monthly required training.	1,950.00
22-4510-3990	VEHICLE AUCTION EXPENSE	Percentage paid for auctioning off surplus vehicles	1,000.00
22-4510-4130	RENT	rent paid to county for use of building.	12,950.00
22-4510-4300	GRANT - ADMINISTRATION FEE		0.00
22-4510-4520	INSURANCE-VEHICLES	paid to the county to cover LCT costs of Insurance on 13 vans and 5 LTV's	22,500.00
22-4510-4521	INSURANCE CLAIMS		0.00
22-4510-4800	RURAL GENERAL PUBLIC TRANSP		0.00
22-4510-4801	SUPPLEMENTAL RGP		0.00
22-4510-4802	EMPLOYMENT TRANSPORTATION		0.00
22-4510-4803	SUPPLEMENTAL EMP		0.00
22-4510-4804	SUPPLEMENTAL-EDTAP		0.00

22-4510-4807	EDTAP		0.00
22-4510-4808	EDTAP-COUNCIL ON AGING		0.00
22-4510-4809	EDTAP SUPPL-COUN ON AGING		0.00
22-4510-4810	INDIRECT COSTS-TO GENERAL FUND	Costs paid to county to oversee financials for LCT	15,000.00
22-4510-4811	GRANT-ELDERLY & DISABILITIES		0.00
22-4510-4812	GRANT-JOB ACCESS/REV COMM		0.00
22-4510-4813	GRANT - NEW FREEDOM		0.00
22-4510-4910	DUES & SUBSCRIPTIONS	costs paid to be a member of NCPTA and other organizations	500.00
22-4510-4991	MAINT.-COMMUNICATIONS/MISC	Maintenance on the 18 radios in our 13 vans and 5 LTV's along with the maintenance on our 6 handheld radios and our 1 Base station. This also covers cost of moving any of the radios from vehicle to vehicle when vehicles are replaced.	1,000.00
22-4510-5100	CAPITAL OUTLAY - EQUIPMENT	Costs for 2 new replacement vehicles	87,000.00
22-4510-5110	GRANT - JARC - CAPITAL		0.00
22-4510-5999	CAPITAL ITEMS<5,000		0.00
22-4510-6330	TAX,TAGS,TITLE	tax, tags and titles on 2 new replacement vehicles	4,000.00
22-4510-6900	CONTRACTED SERVICES		0.00
	TOTALS		1,164,517.00

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Fund # 22	TRANSPORTATION DEPT FUND								
22-4512	GRANT - AMERICAN REC								
3530	MAINT/REPAIRS-VEHICLES	94,156	124,000	177,899	143.47%				
5400	CAPITAL OUTLAY-VEHICLES	126,560	0	0	0.00%				
5800	CAPITAL OUTLAY-SHELTERS	0	0	0	0.00%				
5999	CAPITAL ITEMS<$5,000	0	0	0	0.00%				
TOTAL	GRANT - AMERICAN REC	220,716	124,000	177,899	143.47%	0	0	0	0
TOTAL	TRANSPORTATION DEPT	1,365,430	1,293,026	1,146,765	143.47 %	0	1,164,517	1,164,517	1,164,517

Lenoir County

Revenue Budget Worksheet

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		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 23	SCRAP TIRE DISPOSAL FUND							
23-3472-4010	TIRE DISPOSAL FEES-STATE	67,030	60,000	71,693		60,000	60,000	60,000
23-3472-4011	GRANT-TIRE DISPOSAL	43,800	28,550	28,532		25,000	25,000	25,000
23-3831-4910	INTEREST ON INVESTMENTS	87	0					
23-3979-9800	TRANS. FROM LANDFILL	35,300	50,000			50,000	50,000	50,000
TOTAL	SCRAP TIRE DISPOSAL F	146,217	138,550	100,225	0	135,000	135,000	135,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 23	SCRAP TIRE DISPOSAL FUND								
23-4961	TIRE DISPOSAL								
6901	TIRE DISPOSAL-CONTRACTED SERVI	125,952	138,550	98,638	71.19%	135,000	135,000	135,000	135,000
TOTAL	TIRE DISPOSAL	125,952	138,550	98,638	71.19%	135,000	135,000	135,000	135,000
TOTAL	SCRAP TIRE DISPOSAL F	125,952	138,550	98,638	71.19 %	135,000	135,000	135,000	135,000

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 24	EMERGENCY TELEPHONE SYSTEM FUND							
24-3437-4130	E911 REVENUE - STATE	668,360	382,440	318,763		359,451	359,451	359,451
24-3437-9108	REIMBURSEMENT-GENERAL FUND	12,098	0					
24-3812-3700	REIMB-JONES CNTY-GRANT APPLIC	0	35,210	5,282				
24-3831-4910	INTEREST ON INVESTMENTS	2,055	0					
24-3991-9915	E911 FUND BALANCE APPROPRIATED	0	485,210					
TOTAL	EMERGENCY TELEPHOI	682,513	902,860	324,045	0	359,451	359,451	359,451

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 24	EMERGENCY TELEPHONE SYSTEM FUND								
24-4320	EMERGENCY TELEPHONE								
1210	SALARIES & WAGES	4,756	0	0	0.00%				
1270	BONUSES	0	0	0	0.00%				
1275	LONGEVITY	142	0	0	0.00%				
1290	SALARY ADJUSTMENT	0	0	0	0.00%				
1810	EMPLOYER-FICA	291	0	0	0.00%				
1811	EMPLOYER-MEDICARE	68	0	0	0.00%				
1820	EMPLOYER-RETIREMENT	315	0	0	0.00%				
1830	EMPLOYER INSURANCE	672	0	0	0.00%				
1870	EMPLOYER-401-K	245	0	0	0.00%				
1990	CONSULTING SERVICES		70,420	10,563	15.00%				
3210	TELEPHONE EXPENSE	108,925	150,000	87,939	58.63%		141,000	141,000	141,000
3950	EMPLOYEE TRAINING	8,765	12,000	8,561	71.34%		12,000	12,000	12,000
5100	CAPITAL OUTLAY-EQUIPMENT	122,053	450,000	150,950	33.54%		95,834	95,834	95,834
5810	CAPITAL RESERVE	0	109,868	0	0.00%				
5999	CAPITAL ITEMS<5,000	1,063	9,438	17,628	186.78%				
6900	CONTRACTED SERVICES	65,788	101,134	104,433	103.26%		110,617	110,617	110,617
	TOTAL EMERGENCY TELEPHONE	313,083	902,860	380,074	42.10%	0	359,451	359,451	359,451
	TOTAL EMERGENCY TELEPHON	313,083	902,860	380,074	103.26 %	0	359,451	359,451	359,451

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E 911			
Account Number	Account Description	JUSTIFICATION	Request
24-4320-1210	SALARIES & WAGES		
24-4320-1270	BONUSES		
24-4320-1275	LONGEVITY		
24-4320-1290	SALARY ADJUSTMENT		
24-4320-1810	EMPLOYER-FICA		
24-4320-1811	EMPLOYER-MEDICARE		
24-4320-1820	EMPLOYER-RETIREMENT		
24-4320-1830	EMPLOYER INSURANCE		
24-4320-1870	EMPLOYER-401-K		
24-4320-1990	CONSULTING SERVICES		
24-4320-3210	TELEPHONE EXPENSE	Allowable expenditures based on legislative guidelines as set by the NC911 Board to include all 911 Wireline and Wireless trunks into 911 Center, 911 system management and approved administrative telephone lines in the 911 Center.	141,000.00
24-4320-3950	EMPLOYEE TRAINING	Required training per National Academy of Emergency Dispatch and new regulations/requirements proposed for legislation by the NC 911 Board. All Communications staff - ETC certification/re-certification - $2,100.00; All Communications staff - EMD, EFD, EPD certication/re-certification - $6,500.00; Supervisors - Emergency Dispatch Quality Assurance certification/recertification - $3,000.00. All certification/recertication monies include travel, hotel and meal reimbursement per State diem. Training materials - various - $400.00.	12,000.00
24-4320-5100	CAPITAL OUTLAY-EQUIPMENT	Purchase paging software to provide immediate notification via alpha-numeric paging to participating county fire departments at a cost of $7,778.00. Upgrade existing 911 phone system for improved features to allow optimum use of system at a cost of approximately $88,056.00.	95,834.00
24-4320-5810	CAPITAL RESERVE		
24-4320-5999	CAPITAL ITEMS<5,000		

24-4320-6900	CONTRACTED SERVICES	Maintenance contracts to cover specific items, as allowed by the NC911 board, in an effort to reduce repair costs. VisionAir - CAD Maintenance - $29,509.00/yr; Priority Dispatch - Protocol Maintenance - $22,000.00/yr; CenturyLink - Telephone Maintenance - $26,888.00/yr; Gately - Voice Logging Recorder Maintenance - $5,200.00/yr; GST - Mapping Maintenance - $24,020.00/yr; Neverfail - Server Maintenance - $3,000.00/yr.	110,617.00
	TOTALS		359,451.00

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 25	REVALUATION FUND							
25-3211-1100	2011 TAXES	0	54,460					
25-3212-1100	2012 TAXES	0	0			54,384	54,384	54,384
25-3979-9800	CONTRIBUTION FROM GENERAL FUNI	25,000	0					
25-3991-9910	FUND BALANCE APPROPRIATED	0	0					
TOTAL	REVALUATION FUND	25,000	54,460	0	0	54,384	54,384	54,384

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 25	REVALUATION FUND								
25-4141	TAX OFFICE-REVALUATI								
1210	SALARIES & WAGES	33,590	34,005	28,381	83.46%		34,005	34,005	34,005
1270	BONUSES	217	217	212	97.70%		217	217	217
1275	LONGEVITY	498	511	510	99.80%		510	510	510
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	2,088	2,154	1,772	82.27%		2,153	2,153	2,153
1811	EMPLOYER-MEDICARE	488	504	415	82.34%		504	504	504
1820	EMPLOYER-RETIREMENT	2,195	2,410	2,017	83.69%		2,416	2,416	2,416
1830	EMPLOYER-GROUP INSURANCE	6,451	6,453	3,774	58.48%		6,453	6,453	6,453
1870	EMPLOYER-401-K	1,704	1,726	1,445	83.72%		1,726	1,726	1,726
2500	AUTO SUPPLIES-GAS, TIRES	0	2,000	239	11.95%		2,000	2,000	2,000
2600	OFFICE SUPPLIES	1,397	1,480	1,138	76.89%		1,400	1,400	1,400
3210	TELEPHONE	442	500	405	81.00%		500	500	500
3530	MAINT/REPAIR-VEHICLES	738	2,500	775	31.00%		2,500	2,500	2,500
TOTAL	TAX OFFICE-REVALUATI	49,808	54,460	41,083	75.44%	0	54,384	54,384	54,384
TOTAL	REVALUATION FUND	49,808	54,460	41,083	31.00 %	0	54,384	54,384	54,384

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TAX REVALUATION

Account Number	Account Description	JUSTIFICATION	REQUEST
25-4141-1210	SALARIES & WAGES	Salary for 1 employee: (employed 12+ years as appraiser)	34,005.00
25-4141-1270	BONUSES	$216.57 for 1 employee	217.00
25-4141-1275	LONGEVITY	Longevity for 1 employee based on years of service	510.00
25-4141-1290	SALARY ADJUSTMENTS		
25-4141-1810	EMPLOYER-FICA	Salary + bonus + longevity X .062	2,153.00
25-4141-1811	EMPLOYER-MEDICARE	Salary + bonus + longevity X .0145	504.00
25-4141-1820	EMPLOYER-RETIREMENT	Salary + longevity X .07	2,416.00
25-4141-1830	EMPLOYER-GROUP INSURANCE	$6453 x 1 employee	6,453.00
25-4141-1870	EMPLOYER-401-K	Salary + longevity X .05	1,726.00
25-4141-2500	AUTO SUPPLIES-GAS, TIRES	One car assigned to appraiser.	2,000.00
25-4141-2600	OFFICE SUPPLIES	Office supplies used exclusively for appraisers/revaluation purposes.	1,400.00
25-4141-3210	TELEPHONE	Cell phone assigned to appraisal department	500.00
25-4141-3530	MAINT/REPAIR-VEHICLES	One car assigned to appraiser.	2,500.00
	TOTALS		54,384.00

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 27	AUTOMATION-PRESERVATION FUND							
27-3418-4100	AUTOMATION-PRESERVATION FEES	21,743	21,000	19,576		21,000	21,000	21,000
27-3831-4910	INTEREST ON INVESTMENTS	184	500			500	500	500
27-3991-9910	FUND BALANCE APPROPRIATED	0	2,500			2,500	2,500	2,500
TOTAL	AUTOMATION-PRESERV	21,927	24,000	19,576	0	24,000	24,000	24,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 27	AUTOMATION-PRESERVATION FUND								
27-4180	REGISTER OF DEEDS								
2900	OTHER SUPPLIES	0	2,500	0	0.00%		2,500	2,500	2,500
4312	LEASE AGREEMENT-COPIER	3,793	0	0	0.00%				
5100	CAPITAL OUTLAY-EQUIPMENT	11,459	21,500	0	0.00%		21,500	21,500	21,500
TOTAL	REGISTER OF DEEDS	15,252	24,000	0	0.00%	0	24,000	24,000	24,000
TOTAL	AUTOMATION-PRESERV	15,252	24,000	0	0.00 %	0	24,000	24,000	24,000

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 40	CAPITAL IMPROVEMENTS FUND							
40-3833-8405	DONATIONS-DOG PARK MEMORIAL G/	0	25,600	25,600				
40-3833-8406	DONATION-CONTENTNEA RECREATIO	0	5,000					
40-3833-8407	DONATION-LC TOURISM BOARD	0	5,000					
40-3980-9800	TRANSFER FROM GENERAL FUND	1,325,305	2,295,932			2,412,099	2,412,099	2,412,099
40-3980-9816	TRANSFER FROM CAP RES FUND	500,000	0					
40-3980-9830	WEST CO-STATE-ONE NC	75,000	0					
40-3980-9849	GRANT-ST ONE NC-MASTERBRAND	0	100,000	100,000				
40-3980-9850	GRANT-NC PARK/REC PART F	0	500,000					
40-3991-9910	FUND BAL APPROPRIATED	0	1,838,349					
TOTAL	CAPITAL IMPROVEMEN	1,900,305	4,769,881	125,600	0	2,412,099	2,412,099	2,412,099

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 40	CAPITAL IMPROVEMENTS FUND								
40-4920	ECONOMIC DEVELOPMENT								
3500	INDUSTRIAL PARK IMPROVEMENTS	3,107	18,000	11,723	65.13%				
5821	WATER/SEWER INFRASTRUCTURE	0	100,000	0	0.00%				
5824	MASTER BRANDS PROJ-COUNTY COST	302	500	0	0.00%				
5830	HANGAR AGREEMENT	14,800	108,501	8,000	7.37%		40,000	40,000	40,000
5842	WEST CO-STATE-GRANT	75,000	0	0	0.00%				
5846	SMITHFIELD-DELI	79,000	321,000	80,000	24.92%		100,000	100,000	100,000
5847	WEST COMPANY	200,000	200,000	200,000	100.00%		200,000	200,000	200,000
5850	EXISTING INDUSTR PROGR	0	10,000	0	0.00%				
5862	DUPONT-SORONA-COUNTY	98,750	170,000	105,000	61.76%		125,000	125,000	125,000
5863	ELECTROLUX	93,000	109,000	82,500	75.69%				
5864	A.G. MACHINING	0	0	0	0.00%				
5865	SIS - COUNTY	0	10,300	0	0.00%				
5868	COHARIE FARMS	0	0	0	0.00%				
5869	COMMERCE OVERSEAS	0	0	0	0.00%				
5870	PREMIER TRAILERS-LOCAL	0	22,204	2,280	10.27%				
5871	WEST CO. II	116,875	214,625	94,500	44.03%		100,000	100,000	100,000
5872	SANDERSON PROCESSING	0	300,000	300,000	100.00%		300,000	300,000	300,000
5873	SANDERSON HATCHERY	0	40,000	37,600	94.00%		40,000	40,000	40,000
5874	SANDERSON FEED MILL	0	65,000	55,900	86.00%		65,000	65,000	65,000
5876	FIELDS CONTROL	4,160	0	0	0.00%				
5883	SELECT VENDING	17,600	0	0	0.00%				
5884	BEST DIAMOND	7,500	22,500	7,500	33.33%		20,000	20,000	20,000
5885	MOTHER EARTH BREWERY	4,671	5,062	4,624	91.35%		4,867	4,867	4,867
5886	DOPACO II	60,300	126,700	70,810	55.89%		107,000	107,000	107,000
5888	ELECTROLUX II	30,000	63,000	63,000	100.00%		98,000	98,000	98,000
5889	SPIRIT - ALPHA	23,507	223,834	223,834	100.00%		436,168	436,168	436,168
5890	SPIRIT - BETA	3,130	208,738	208,738	100.00%		363,664	363,664	363,664
5891	SPIRIT - DELTA	0	1,945	0	0.00%				
5892	MASTERBRAND-GRANT-ONE NC		100,000	100,000	100.00%				
5894	DUPONT (PROJECT POI)	0	25,000	25,000	100.00%		25,000	25,000	25,000
5895	MASTERBRAND CABINETS		18,600	16,368	88.00%		18,600	18,600	18,600

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 40	CAPITAL IMPROVEMENTS FUND								
40-4920	ECONOMIC DEVELOPMENT								
5896	WEST PHARMACEUTICALS #3		0	0	0.00%		18,000	18,000	18,000
5900	INDUS. DEV.: ENGINEER. DESIGN	4,000	56,000	0	0.00%				
5903	GTP SEWER EXTENSION	0	100,000	0	0.00%				
7203	SHELL BLDG #3-INTEREST	50,754	50,800	50,754	99.91%		50,800	50,800	50,800
	TOTAL ECONOMIC DEVELOPMENT	886,456	2,691,309	1,748,131	64.95%	0	2,112,099	2,112,099	2,112,099

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 40	CAPITAL IMPROVEMENTS FUND								
40-4930	COMMUNITY DEVELOPMEN								
5100	LEN. COMM. COLL.-CAPITAL	134,560	100,000	0	0.00%		100,000	100,000	100,000
5101	PARKS & RECREATION/CAPITAL	98,236	65,426	60,674	92.74%		75,000	75,000	75,000
5110	HWY 70 CORRIDOR PROJECT	25,000	25,000	25,000	100.00%		25,000	25,000	25,000
5115	SOCCER COMPLEX	46,100	253,900	6,170	2.43%				
5116	COMMUNITY REVITALIZATION	0	18,700	0	0.00%				
5120	ADOPT A TRAIL - GRANT	0	1,196	0	0.00%				
5122	DEFENSE LOGISTICS STUDY		5,000	5,000	100.00%				
5123	MILITARY GROWTH TASK FORCE		6,250	3,125	50.00%				
5124	WOODMEN CENTER-WATER PARK		1,000,000	15,000	1.50%				
5125	DOG PARK MEMORIAL GARDEN		25,600	24,409	95.35%				
5126	CONTENTNEA/SAVANNAH BALLFIELD LIGHTS		20,000	10,000	50.00%				
	TOTAL COMMUNITY DEVELOPMEN	303,896	1,521,072	149,378	9.82%	0	200,000	200,000	200,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 40	CAPITAL IMPROVEMENTS FUND								
40-4935	BUILDINGS & GROUNDS								
1990	PROF SVCS-ASBESTOS-LEAD PAINT		35,000	0	0.00%				
5800	RE-ROOFING HVAC	0	213,667	163,723	76.63%		50,000	50,000	50,000
5801	BUILDING UPGRADES	28,975	111,333	39,613	35.58%		50,000	50,000	50,000
5804	EMS STATION PROJECT	0	0	0	0.00%				
5807	MGR/FIN/MIS/COC PROJECT	1,120	15,000	0	0.00%				
5809	COMMISSIONERS ROOM UPGRADES	2,490	0	0	0.00%				
5810	OSHA COMPLIANCE EXPENSES		20,000	4,028	20.14%				
5850	ACQUISITION-BUILDINGS	0	162,500	148,517	91.40%				
TOTAL	BUILDINGS & GROUNDS	32,585	557,500	355,881	63.84%	0	100,000	100,000	100,000
TOTAL	CAPITAL IMPROVEMEN'	1,222,937	4,769,881	2,253,390	91.40 %	0	2,412,099	2,412,099	2,412,099

LENOIR COUNTY (APPROPRIATIONS IN FUTURE FISCAL YEARS

	ECONOMIC DEVELOPMENT 40-4920-	Adopted 2011-12		Revised 2011-12 Budget		2012-13		2013-14		2014-15		2015-16		2016-17		5-Year Totals
3500	Industrial Park Imps.	-	(1)	18,000	(1)	-	(1)	25,000	(1)	25,000	(1)	25,000	(1)	25,000	(1)	100,000
5821	Water/Sewer Infrastructure	-	(1)	100,000	(1)	-	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	400,000
5824	MasterBrand Cab-Cnty		(1)	500	(1)											
5830	Hangar Agreement	40,000	(1)	108,501	(1)	40,000	(1)	40,000	(1)	40,000	(1)	40,000	(1)	40,000	(1)	200,000
5846	Smithfield	100,000	(1)	321,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)			400,000
5847	West	200,000	(1)	200,000	(1)	200,000	(1)	200,000	(1)	200,000	(1)	200,000	(1)			800,000
5850	Existing Industries Program	-		10,000	(1)	-		-								-
5862	DuPont Sorona	125,000	(1)	170,000	(1)	125,000	(1)	125,000	(1)	125,000	(1)	125,000	(1)			500,000
5863	Electrolux-Sunny Day	100,000	(1)	109,000	(1)	-		-								-
5864	A.G. Machining	-				-										-
5865	SIS - County	10,300	(1)	10,300	(1)	-		-								-
5868	Coharie Farms	-														-
5869	Commerce Overseas	-														-
5870	Premier Trailers	4,000	(1)	22,204	(1)	-										-
5871	West Co. II	100,000	(1)	214,625	(1)	100,000	(1)	-								100,000
5872 *	Sanderson Processing	300,000	(1)	300,000	(1)	300,000	(1)	300,000	(1)	300,000	(1)	300,000	(1)	300,000	(1)	1,500,000
5873 *	Sanderson Hatchery	40,000	(1)	40,000	(1)	40,000	(1)	40,000	(1)	40,000	(1)	40,000	(1)	40,000	(1)	200,000
5874 *	Sanderson Feed Mill	65,000	(1)	65,000	(1)	65,000	(1)	65,000	(1)	65,000	(1)	65,000	(1)	65,000	(1)	325,000
5876 *	Fields Control	-				-		-								-
5883	Select Vending															-
5884	Best Diamond	15,000	(1)	22,500	(1)	20,000	(1)		(1)							20,000
5885	Mother Earth Brewery	4,867	(1)	5,062	(1)	4,867	(1)		(1)							4,867
5886	Dopaco II	97,000	(1)	126,700	(1)	107,000	(1)	113,000	(1)							220,000
5887	SIS-Grant-State 1 NC															-
5888	Electrolux II-Moonlight	63,000	(1)	63,000	(1)	98,000	(1)	134,000	(1)	175,000	(1)					407,000
5889	Spirit - Alpha	206,100	(1)	223,834	(1)	436,168	(1)	424,304	(1)	398,760	(1)	384,866	(1)	360,373	(1)	2,004,471
5890	Spirit - Beta	180,570	(1)	208,738	(1)	363,664	(1)	354,651	(1)	340,943	(1)	327,120	(1)	300,678	(1)	1,687,056
5891 *	Spirit - WK	-		-		-		77,000	(1)	68,000	(1)	60,000	(1)	47,000	(1)	252,000
5892 *	Masterbrand-Grant-One NC	-		100,000	(5)											-
5893 *	Smithfield - Norman							180,000	(1)	490,000	(1)	470,000	(1)	450,000	(1)	1,590,000
5894 *	DuPont (Project POI)	25,000	(1)	25,000	(1)	25,000	(1)	-		-		-				25,000
5895 *	MasterBrand Cabinets	18,600	(1)	18,600	(1)	18,600	(1)	18,600	(1)	-		-				37,200
5896 *	West Pharmaceu #3					18,000	(1)	56,000	(1)	105,000	(1)	128,000	(1)	143,000	(1)	450,000
5900	Industrial Dev: Engineer Design	5,000	(1)	56,000	(1)	-	(1)	5,000	(1)	5,000	(1)	5,000	(1)	5,000	(1)	20,000
5903	GTP Sewer Ext.	-	(1)	100,000	(1)	-	(1)	25,000	(1)	25,000	(1)					50,000
7203	Shell Bldg #3 Interest	50,800	(1)	50,800	(1)	50,800	(1)	154,769	(1)	172,492	(1)	172,492	(1)	172,492	(1)	723,045
	Totals	$ 1,750,237		$ 2,689,364		$ 2,112,099		$ 2,537,324		$ 2,775,195		$ 2,542,478		$ 2,048,543		12,015,639

Last Payment

* New

KEY: 1 General Fund Transfer 2 Land Reimbursement 3 Fund Interest 4 Sales of Assets 5 Grants 6 Donations/Contributions 7 CIP Fund Balance Appropriated 8 Bonds/Loan Proceeds

LENOIR COUNT' APPROPRIATIONS IN FUTURE FISCAL YEARS

	Community Development 40-4930	Adpted 2011-12		Revised Budget 2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		5-Year Totals
5100	Lenoir Community College : Capital	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	500,000
5101	Parks & Recreation / Capital	75,000	(1)	65,426	(1)	75,000	(1)	75,000	(1)	75,000	(1)	75,000	(1)	75,000	(1)	375,000
5109	Visitors Center: Construction	-				-		-								-
5110	Hwy 70 Corridor	25,000		25,000	(1)	25,000	(1)	-								25,000
5111	Recreation-Train Project															-
5113	Website Development															-
5114	Hwy 70 Boat Ramp															-
5115	Soccer Complex			253,900	(1)											-
5116	Community Revitalization			18,700	(1)											-
5117	Dog Park Constr.															-
5118	Cap Bldg-East Region Flex															-
5119	Nature Center Campsites															-
5120	Adopt A Trail-Grant			1,196	(5)											-
5122	Defense Logistics Study			5,000	(1)											-
5123	Military Growth Task Force			6,250	(1)											-
5124	Woodmen Center-Waterpark			1,000,000	(1) (5)											-
5125	Dog Park Memorial Garden			25,600	(6)											-
5126	Content/Savannah Ballfield Lights			20,000	(1) (6)											-
7100 7200	Lenoir Community College - Debt Service	-				-		-								-
7101 7202	Battlefield Visitors Center Debt Service	-				-		-								-
	Total Community Development	$ 200,000		$ 1,521,072		$ 200,000		$ 175,000		$ 175,000		$ 175,000		$ 175,000		900,000
	Last Payment															

	Buildings & Grounds 40-4935	2011-12		Revised Budget 2011-12		2012-13		2013-14		2014-15		2015-16		2016-17		5-Year Totals
1990	Prov Svcs-Asbestos/Lead-Based			35,000	(1)											
5800	Re-roofing / HVAC	-	(1)	213,667	(1)	50,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	450,000
5801	Building Upgrades	-	(1)	111,333	(1)	50,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	100,000	(1)	450,000
5804	EMS Station Project	-				-		-								-
5807	Mgr/Fin/MIS/COC	-	(1)	15,000	(1)	-	(1)	25,000	(1)	25,000	(1)	25,000	(1)	25,000	(1)	100,000
5809	Commissioners Room Upgrades															-
5810	OSHA Compliance Expenditures			30,000	(1)											
5850	Acquisition-Bldgs			152,500	(1)											
5851	Acquisition-Land															-
5980	Jail Project	-				-		-								-
	Total Buildings & Grounds	$ -		$ 557,500		$ 100,000		$ 225,000		$ 225,000		$ 225,000		$ 225,000		1,000,000
	Total - All Projects	$ 1,950,237		$ 4,767,936		$ 2,412,099		$ 2,937,324		$ 3,175,195		$ 2,942,478		$ 2,448,543		$ 13,915,639
	Last Payment															

KEY: 1 General Fund Transfer 2 Land Reimbursement 3 Fund Interest 4 Sales of Assets 5 Grants 6 Donations/Contributions 7 CIP Fund Balance Appropriated 8 Bonds/Loan Proceeds

LENOIR COUNTY FIRE DISTRICTS

FUND TYPE: SPECIAL REVENUE

SUMMARY OF EXPENDITURES

	ACTUAL 2009-10	ACTUAL BUDGET 2010-11	ADOPTED BUDGET 2011-12	ADOPTED BUDGET 2012-13
TOTAL EXPENDITURES	$1,240,412	$1,233,517	$1,290,299	$1,336,101

SUMMARY OF REVENUES

	ACTUAL 2009-10	ACTUAL BUDGET 2010-11	ADOPTED BUDGET 2011-12	ADOPTED BUDGET 2012-13	INCREASE/ DECREASE 10-11 ACTUAL VS 12-13 ADOPTED	RATE
SERVICE AREA						
NORTH LENOIR	$393,389	$387,327	$376,765	$377,414	-$9,913	.045
SOUTHWOOD	123,305	123,476	137,074	137,492	$14,016	.06
SANDY BOTTOM	183,143	183,230	176,833	175,970	-$7,260	.08
DEEP RUN	98,378	97,784	97,786	138,553	$40,769	.06
SEVEN SPRINGS	18,587	17,642	17,434	17,390	-$252	.04
HUGO	135,377	128,526	118,314	123,731	-$4,795	.04
SAND HILL	67,953	65,836	66,593	65,573	-$263	.07
CHERRY TREE	88,485	88,040	86,855	86,157	-$1,883	.08
MOSLEY HALL	98,363	97,963	93,692	96,102	-$1,861	.04
WYSE FORK	21,897	22,989	22,570	22,899	-$90	.065
GRIFTON *	16,273	16,341	16,383	16,311	-$30	.03
GTP-KINSTON		4,508	80,000	78,509	$74,001	.045
TOTAL REVENUES	**$1,245,150**	**$1,233,662**	**$1,290,299**	**$1,336,101**	$102,439	

* Effective July 1, 2011, Grifton District will be served by Hugo. Funds allotted to Grifton will be sent to Hugo.

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Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 50	NORTH LENOIR FIRE DISTRICT							
50-3200-1100	2000 TAX LEVY	22	0					
50-3201-1100	2001 TAX LEVY	37	0	18				
50-3202-1100	2002 TAX LEVY	46	0	28				
50-3203-1100	2003 TAX LEVY	53	0	32				
50-3204-1100	2004 TAX LEVY	55	0	50				
50-3205-1100	2005 TAX LEVY	78	0	53				
50-3206-1100	2006 TAX LEVY	301	0	217				
50-3207-1100	2007 TAX LEVY	983	250	310				
50-3208-1100	2008 TAX LEVY	1,795	1,700	980		250	250	250
50-3209-1100	2009 TAX LEVY	8,411	2,520	2,237		950	950	950
50-3210-1100	2010 TAX LEVY	337,473	9,410	8,135		1,750	1,750	1,750
50-3211-1100	2011 TAX LEVY	0	330,285	337,084		8,400	8,400	8,400
50-3212-1100	2012 TAX LEVY	0	0	24		333,064	333,064	333,064
50-3231-1100	LOCAL OPTION SALES TAX-1%	17,697	15,500	10,508		15,500	15,500	15,500
50-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	9,949	8,550	6,192		9,000	9,000	9,000
50-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	9,633	8,550	5,742		8,500	8,500	8,500
50-3400-0000	REVENUE ADJUSTMENT	0	28,235					
TOTAL	NORTH LENOIR FIRE DIS	386,533	405,000	371,610	0	377,414	377,414	377,414

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 50	NORTH LENOIR FIRE DISTRICT								
50-4340	FIRE PROTECTION								
6990	CONTR SER - NORTH LENOIR	387,327	405,000	365,656	90.29%		377,414	377,414	377,414
TOTAL	FIRE PROTECTION	387,327	405,000	365,656	90.29%	0	377,414	377,414	377,414
TOTAL	NORTH LENOIR FIRE DIS	387,327	405,000	365,656	90.29 %	0	377,414	377,414	377,414

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 51	SOUTHWOOD FIRE DISTRICT							
51-3200-1100	2000 TAX LEVY	18	0					
51-3201-1100	2001 TAX LEVY	23	0	5				
51-3202-1100	2002 TAX LEVY	50	0	24				
51-3203-1100	2003 TAX LEVY	20	0	38				
51-3204-1100	2004 TAX LEVY	40	0	44				
51-3205-1100	2005 TAX LEVY	62	0	35				
51-3206-1100	2006 TAX LEVY	131	0	94				
51-3207-1100	2007 TAX LEVY	394	125	133				
51-3208-1100	2008 TAX LEVY	1,260	200	285		100	100	100
51-3209-1100	2009 TAX LEVY	5,651	800	1,252		350	350	350
51-3210-1100	2010 TAX LEVY	100,308	4,950	4,688		1,200	1,200	1,200
51-3211-1100	2011 TAX LEVY	0	117,499	113,489		5,600	5,600	5,600
51-3212-1100	2012 TAX LEVY	0	0			116,742	116,742	116,742
51-3231-1100	LOCAL OPTION SALES TAX - 1%	7,436	6,500	4,415		6,500	6,500	6,500
51-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	4,180	3,500	2,602		3,500	3,500	3,500
51-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	4,048	3,500	2,413		3,500	3,500	3,500
51-3400-0000	REVENUE ADJUSTMENT	0	17,926					
TOTAL	SOUTHWOOD FIRE DIST	123,621	155,000	129,517	0	137,492	137,492	137,492

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 51	SOUTHWOOD FIRE DISTRICT								
51-4340	FIRE PROTECTION								
6990	CONTR SER - SOUTHWOOD	123,476	155,000	126,551	81.65%		137,492	137,492	137,492
TOTAL	FIRE PROTECTION	123,476	155,000	126,551	81.65%	0	137,492	137,492	137,492
TOTAL	SOUTHWOOD FIRE DIST	123,476	155,000	126,551	81.65 %	0	137,492	137,492	137,492

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 52	SANDY BOTTOM FIRE DISTRICT							
52-3200-1100	2000 TAX LEVY	14	0					
52-3201-1100	2001 TAX LEVY	22	0	23				
52-3202-1100	2002 TAX LEVY	30	0	10				
52-3203-1100	2003 TAX LEVY	41	0	20				
52-3204-1100	2004 TAX LEVY	48	0	36				
52-3205-1100	2005 TAX LEVY	41	0	63				
52-3206-1100	2006 TAX LEVY	181	0	81				
52-3207-1100	2007 TAX LEVY	463	120	229				
52-3208-1100	2008 TAX LEVY	1,600	500	576		100	100	100
52-3209-1100	2009 TAX LEVY	7,694	1,000	1,713		400	400	400
52-3210-1100	2010 TAX LEVY	149,652	6,800	6,805		1,500	1,500	1,500
52-3211-1100	2011 TAX LEVY	0	146,413	143,967		7,600	7,600	7,600
52-3212-1100	2012 TAX LEVY	0	0	37		145,570	145,570	145,570
52-3231-1100	LOCAL OPTION SALES TAX - 1%	11,108	11,000	6,596		10,000	10,000	10,000
52-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	6,245	5,500	3,887		5,500	5,500	5,500
52-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	6,047	5,500	3,604		5,300	5,300	5,300
52-3400-0000	REVENUE ADJUSTMENT	0	13,167					
TOTAL	SANDY BOTTOM FIRE D	183,186	190,000	167,647	0	175,970	175,970	175,970

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 52	SANDY BOTTOM FIRE DISTRICT								
52-4340	FIRE PROTECTION								
6990	CONTR SER - SANDY BOTTOM	183,230	190,000	164,462	86.56%		175,970	175,970	175,970
TOTAL	FIRE PROTECTION	183,230	190,000	164,462	86.56%	0	175,970	175,970	175,970
TOTAL	SANDY BOTTOM FIRE D	183,230	190,000	164,462	86.56 %	0	175,970	175,970	175,970

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 53	DEEP RUN FIRE DISTRICT							
53-3200-1100	2000 TAX LEVY	7	0					
53-3201-1100	2001 TAX LEVY	7	0	16				
53-3202-1100	2002 TAX LEVY	11	0	4				
53-3203-1100	2003 TAX LEVY	10	0	12				
53-3204-1100	2004 TAX LEVY	19	0	15				
53-3205-1100	2005 TAX LEVY	64	0	49				
53-3206-1100	2006 TAX LEVY	109	0	78				
53-3207-1100	2007 TAX LEVY	165	0	145				
53-3208-1100	2008 TAX LEVY	677	100	263		50	50	50
53-3209-1100	2009 TAX LEVY	4,420	550	856		100	100	100
53-3210-1100	2010 TAX LEVY	74,612	4,100	4,112		600	600	600
53-3211-1100	2011 TAX LEVY	0	76,336	74,352		4,350	4,350	4,350
53-3212-1100	2012 TAX LEVY	0	0			117,203	117,203	117,203
53-3231-1100	LOCAL OPTION SALES TAX - 1%	8,445	8,000	5,015		7,750	7,750	7,750
53-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	4,748	4,200	2,955		4,400	4,400	4,400
53-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	4,597	4,500	2,740		4,100	4,100	4,100
53-3400-0000	REVENUE ADJUSTMENT	0	12,214					
TOTAL	DEEP RUN FIRE DISTRIC	97,891	110,000	90,612	0	138,553	138,553	138,553

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 53	DEEP RUN FIRE DISTRICT								
53-4340	FIRE PROTECTION								
6990	CONTR SER - DEEP RUN	97,784	110,000	88,888	80.81%		138,553	138,553	138,553
TOTAL	FIRE PROTECTION	97,784	110,000	88,888	80.81%	0	138,553	138,553	138,553
TOTAL	DEEP RUN FIRE DISTRIC	97,784	110,000	88,888	80.81 %	0	138,553	138,553	138,553

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 54	SEVEN SPRINGS FIRE DISTRICT							
54-3201-1100	2001 TAX LEVY	0	0	2				
54-3202-1100	2002 TAX LEVY	2	0	4				
54-3206-1100	2006 TAX LEVY	9	0	10				
54-3207-1100	2007 TAX LEVY	23	0	3				
54-3208-1100	2008 TAX LEVY	123	0	15				
54-3209-1100	2009 TAX LEVY	361	100	188				
54-3210-1100	2010 TAX LEVY	13,660	400	652		50	50	50
54-3211-1100	2011 TAX LEVY	0	13,834	13,551		300	300	300
54-3212-1100	2012 TAX LEVY	0	0			14,040	14,040	14,040
54-3231-1100	LOCAL OPTION SALES TAX - 1%	1,661	1,500	986		1,450	1,450	1,450
54-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	934	800	581		800	800	800
54-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	904	800	539		750	750	750
54-3400-0000	REVENUE ADJUSTMENT	0	4,556					
TOTAL	SEVEN SPRINGS FIRE DI	17,677	21,990	16,531	0	17,390	17,390	17,390

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 54	SEVEN SPRINGS FIRE DISTRICT								
54-4340	FIRE PROTECTION								
6990	CONTR SER - SEVEN SPRINGS	17,642	21,990	16,216	73.74%		17,390	17,390	17,390
TOTAL	FIRE PROTECTION	17,642	21,990	16,216	73.74%	0	17,390	17,390	17,390
TOTAL	SEVEN SPRINGS FIRE DI	17,642	21,990	16,216	73.74 %	0	17,390	17,390	17,390

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 55	HUGO FIRE DISTRICT							
55-3200-1100	2000 TAX LEVY	5	0					
55-3201-1100	2001 TAX LEVY	6	0	6				
55-3202-1100	2002 TAX LEVY	34	0	8				
55-3203-1100	2003 TAX LEVY	29	0	6				
55-3204-1100	2004 TAX LEVY	16	0	35				
55-3205-1100	2005 TAX LEVY	32	0	46				
55-3206-1100	2006 TAX LEVY	99	0	27				
55-3207-1100	2007 TAX LEVY	382	0	70				
55-3208-1100	2008 TAX LEVY	734	0	338		50	50	50
55-3209-1100	2009 TAX LEVY	3,059	175	821		300	300	300
55-3210-1100	2010 TAX LEVY	98,892	500	2,731		700	700	700
55-3211-1100	2011 TAX LEVY	0	93,639	94,822		3,000	3,000	3,000
55-3212-1100	2012 TAX LEVY	0	0	1		96,281	96,281	96,281
55-3231-1100	LOCAL OPTION SALES TAX - 1%	12,047	12,000	7,153		11,000	11,000	11,000
55-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	6,773	6,000	4,215		6,400	6,400	6,400
55-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	6,558	6,000	3,909		6,000	6,000	6,000
55-3400-0000	REVENUE ADJUSTMENT	0	16,686					
TOTAL	HUGO FIRE DISTRICT	128,666	135,000	114,188	0	123,731	123,731	123,731

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 55	HUGO FIRE DISTRICT								
55-4340	FIRE PROTECTION								
6990	CONTR SER - HUGO	128,526	135,000	112,290	83.18%		123,731	123,731	123,731
TOTAL	FIRE PROTECTION	128,526	135,000	112,290	83.18%	0	123,731	123,731	123,731
TOTAL	HUGO FIRE DISTRICT	128,526	135,000	112,290	83.18 %	0	123,731	123,731	123,731

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 56	SAND HILL FIRE DISTRICT							
56-3200-1100	2000 TAX LEVY	4	0					
56-3201-1100	2001 TAX LEVY	19	0	27				
56-3202-1100	2002 TAX LEVY	19	0	18				
56-3203-1100	2003 TAX LEVY	43	0	10				
56-3204-1100	2004 TAX LEVY	55	0	16				
56-3205-1100	2005 TAX LEVY	28	0	76				
56-3206-1100	2006 TAX LEVY	39	0	76				
56-3207-1100	2007 TAX LEVY	168	75	64				
56-3208-1100	2008 TAX LEVY	619	200	287				
56-3209-1100	2009 TAX LEVY	2,588	500	826		100	100	100
56-3210-1100	2010 TAX LEVY	48,075	2,500	2,593		550	550	550
56-3211-1100	2011 TAX LEVY	0	49,818	48,285		2,500	2,500	2,500
56-3212-1100	2012 TAX LEVY	0	0	6		49,623	49,623	49,623
56-3231-1100	LOCAL OPTION SALES TAX - 1%	6,740	6,500	4,002		6,000	6,000	6,000
56-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	3,789	3,500	2,358		3,500	3,500	3,500
56-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	3,669	3,500	2,187		3,300	3,300	3,300
56-3400-0000	REVENUE ADJUSTMENT	0	8,407					
TOTAL	SAND HILL FIRE DISTRIC	65,855	75,000	60,831	0	65,573	65,573	65,573

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 56	SAND HILL FIRE DISTRICT								
56-4340	FIRE PROTECTION								
6990	CONTR SER - SAND HILL	65,836	75,000	59,416	79.22%		65,573	65,573	65,573
TOTAL	FIRE PROTECTION	65,836	75,000	59,416	79.22%	0	65,573	65,573	65,573
TOTAL	SAND HILL FIRE DISTRIC	65,836	75,000	59,416	79.22 %	0	65,573	65,573	65,573

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 57	CHERRY TREE FIRE DISTRICT							
57-3201-1100	2001 TAX LEVY	30	0	1				
57-3202-1100	2002 TAX LEVY	7	0					
57-3203-1100	2003 TAX LEVY	30	0	12				
57-3204-1100	2004 TAX LEVY	22	0	10				
57-3205-1100	2005 TAX LEVY	15	0	21				
57-3206-1100	2006 TAX LEVY	47	0	19				
57-3207-1100	2007 TAX LEVY	218	0	85				
57-3208-1100	2008 TAX LEVY	575	175	285				
57-3209-1100	2009 TAX LEVY	2,521	350	596		150	150	150
57-3210-1100	2010 TAX LEVY	69,136	3,250	2,750		500	500	500
57-3211-1100	2011 TAX LEVY	0	69,080	67,917		2,400	2,400	2,400
57-3212-1100	2012 TAX LEVY	0	0			69,207	69,207	69,207
57-3231-1100	LOCAL OPTION SALES TAX - 1%	7,373	7,000	4,378		6,700	6,700	6,700
57-3232-1101	LOCAL OPTION SALES TAX 1/2% AR	3,794	3,500	2,580		3,500	3,500	3,500
57-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	4,364	3,500	2,392		3,700	3,700	3,700
57-3400-0000	REVENUE ADJUSTMENT	0	8,145					
TOTAL	CHERRY TREE FIRE DIS	88,132	95,000	81,046	0	86,157	86,157	86,157

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 57	CHERRY TREE FIRE DISTRICT								
57-4340	FIRE PROTECTION								
6990	CONTR SER - CHERRY TREE	88,040	95,000	79,907	84.11%		86,157	86,157	86,157
TOTAL	FIRE PROTECTION	88,040	95,000	79,907	84.11%	0	86,157	86,157	86,157
TOTAL	CHERRY TREE FIRE DIS	88,040	95,000	79,907	84.11 %	0	86,157	86,157	86,157

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 58	MOSELY HALL FIRE DISTRICT							
58-3200-1100	2000 TAX LEVY	19	0					
58-3201-1100	2001 TAX LEVY	16	0	5				
58-3202-1100	2002 TAX LEVY	23	0	2				
58-3203-1100	2003 TAX LEVY	27	0	1				
58-3204-1100	2004 TAX LEVY	33	0	4				
58-3205-1100	2005 TAX LEVY	48	0	13				
58-3206-1100	2006 TAX LEVY	99	0	52				
58-3207-1100	2007 TAX LEVY	464	100	49				
58-3208-1100	2008 TAX LEVY	870	300	183				
58-3209-1100	2009 TAX LEVY	3,772	375	466		400	400	400
58-3210-1100	2010 TAX LEVY	77,796	2,600	3,952		800	800	800
58-3211-1100	2011 TAX LEVY	0	76,317	76,552		3,650	3,650	3,650
58-3212-1100	2012 TAX LEVY	0	0	72		77,502	77,502	77,502
58-3231-1100	LOCAL OPTION SALES TAX-1%	7,082	7,000	4,205		6,500	6,500	6,500
58-3232-1101	LOCAL OPTION SALES TAX-1/2%-AR	3,982	3,500	2,478		3,750	3,750	3,750
58-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	3,855	3,500	2,298		3,500	3,500	3,500
58-3232-1103	LOCAL OPTION SALES TAX-1/2%	0	0					
58-3400-0000	REVENUE ADJUSTMENT	0	11,308					
TOTAL	MOSELY HALL FIRE DIS'	98,086	105,000	90,332	0	96,102	96,102	96,102

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 58	MOSELY HALL FIRE DISTRICT								
58-4340	FIRE PROTECTION								
6990	CONTR SERVICE-MOSELEY HALL	97,963	105,000	88,537	84.32%		96,102	96,102	96,102
TOTAL	FIRE PROTECTION	97,963	105,000	88,537	84.32%	0	96,102	96,102	96,102
TOTAL	MOSELY HALL FIRE DIS'	97,963	105,000	88,537	84.32 %	0	96,102	96,102	96,102

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 59	WYSE FORK FIRE DISTRICT							
59-3200-1100	2000 TAX LEVY	2	0					
59-3201-1100	2001 TAX LEVY	2	0					
59-3202-1100	2002 TAX LEVY	1	0					
59-3203-1100	2003 TAX LEVY	1	0	1				
59-3204-1100	2004 TAX LEVY	6	0	5				
59-3205-1100	2005 TAX LEVY	7	0	2				
59-3206-1100	2006 TAX LEVY	25	0	3				
59-3207-1100	2007 TAX LEVY	93	50	10				
59-3208-1100	2008 TAX LEVY	173	50	59				
59-3209-1100	2009 TAX LEVY	945	200	320		50	50	50
59-3210-1100	2010 TAX LEVY	16,656	700	766		100	100	100
59-3211-1100	2011 TAX LEVY	0	17,070	16,358		900	900	900
59-3212-1100	2012 TAX LEVY	0	0			17,349	17,349	17,349
59-3231-1100	LOCAL OPTION SALES TAX-1%	2,416	2,200	1,435		2,150	2,150	2,150
59-3232-1101	LOCAL OPTION SALES TAX 1/2%-AR	1,358	1,150	845		1,200	1,200	1,200
59-3232-1102	LOCAL OPTION SALES TAX 1/2%-AR	1,315	1,150	784		1,150	1,150	1,150
59-3400-0000	REVENUE ADJUSTMENT	0	4,430					
TOTAL	WYSE FORK FIRE DISTR	23,000	27,000	20,588	0	22,899	22,899	22,899

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 59	WYSE FORK FIRE DISTRICT								
59-4340	FIRE PROTECTION								
6990	CONTR SERVICE-WYSE FORK	22,989	27,000	20,148	74.62%		22,899	22,899	22,899
TOTAL	FIRE PROTECTION	22,989	27,000	20,148	74.62%	0	22,899	22,899	22,899
TOTAL	WYSE FORK FIRE DISTR	22,989	27,000	20,148	74.62 %	0	22,899	22,899	22,899

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual 10-11	Current Budget 11-12	Revenue to Date 11-12	Estimated Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 60	GRIFTON FIRE DISTRICT							
60-3201-1100	2001 TAX LEVY	1	0					
60-3202-1100	2002 TAX LEVY	4	0	13				
60-3203-1100	2003 TAX LEVY	2	0	15				
60-3204-1100	2004 TAX LEVY	1	0	14				
60-3205-1100	2005 TAX LEVY	19	0	17				
60-3206-1100	2006 TAX LEVY	23	0	16				
60-3207-1100	2007 TAX LEVY	34	0	45				
60-3208-1100	2008 TAX LEVY	149	0	75				
60-3209-1100	2009 TAX LEVY	755	50	182				
60-3210-1100	2010 TAX LEVY	12,311	700	584		100	100	100
60-3211-1100	2011 TAX LEVY	0	12,833	11,590		650	650	650
60-3212-1100	2012 TAX LEVY	0	0			12,911	12,911	12,911
60-3231-1100	LOCAL OPTION SALES TAX-1%	1,455	1,400	864		1,250	1,250	1,250
60-3232-1101	LOCAL OPTION SALES TAX 1/2% 40	818	700	509		700	700	700
60-3232-1102	LOCAL OPTION SALES TAX 1/2% 42	792	700	472		700	700	700
60-3400-0000	REVENUE ADJUSTMENT	0	617					
TOTAL	GRIFTON FIRE DISTRICT	16,364	17,000	14,396	0	16,311	16,311	16,311

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 60	GRIFTON FIRE DISTRICT								
60-4340	FIRE PROTECTION								
6990	CONTRACTED SERVICES	16,341	17,000	14,110	83.00%		16,311	16,311	16,311
TOTAL	FIRE PROTECTION	16,341	17,000	14,110	83.00%	0	16,311	16,311	16,311
TOTAL	GRIFTON FIRE DISTRICT	16,341	17,000	14,110	83.00 %	0	16,311	16,311	16,311

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 62	GTP FIRE DISTRICT							
62-3210-1100	2010 TAX LEVY	4,508	0					
62-3211-1100	2011 TAX LEVY	0	80,000	71,952				
62-3212-1100	2012 TAX LEVY	0	0			78,509	78,509	78,509
62-3400-0000	REVENUE ADJUSTMENT	0	0					
TOTAL	GTP FIRE DISTRICT	4,508	80,000	71,952	0	78,509	78,509	78,509

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 62	GTP FIRE DISTRICT								
62-4340	GTP FIRE DISTRICT								
6990	CONTRACTED SERVICES-GTP	4,508	80,000	70,876	88.60%		78,509	78,509	78,509
TOTAL	GTP FIRE DISTRICT	4,508	80,000	70,876	88.60%	0	78,509	78,509	78,509
TOTAL	GTP FIRE DISTRICT	4,508	80,000	70,876	88.60 %	0	78,509	78,509	78,509

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 66	SOLID WASTE MANAGEMENT							
66-3472-4000	LANDFILL USER FEES-CASH	1,787,133	1,900,000	1,687,204		1,900,000	1,900,000	1,900,000
66-3472-4010	LANDFILL-HOUSEHOLD FEE	1,004,988	1,000,000	1,011,321		1,000,000	1,000,000	1,000,000
66-3472-4050	RECYCLING	0	10,000			10,000	10,000	10,000
66-3472-4051	WHITE GOODS TAX DISTRIBUTION	18,395	17,500	18,027		17,500	17,500	17,500
66-3472-4053	WHITE GOODS GRANT	0	15,000	50,168		15,000	15,000	15,000
66-3472-4054	SOLID WASTE DISPOSAL TAX DIST	25,637	25,000	27,660		25,000	25,000	25,000
66-3472-4060	RENT LANDFILL FARM	1,400	1,200			1,200	1,200	1,200
66-3472-8103	SALE OF SCRAP METAL	27,550	25,000	25,936		25,000	25,000	25,000
66-3831-4910	INTEREST ON INVESTMENT	5,963	5,000			5,000	5,000	5,000
66-3842-8500	INSURANCE-MISCELLANEOUS	0	2,450	1,450		1,000	1,000	1,000
66-3842-8900	MISCELLANEOUS	82,480	1,000			1,000	1,000	1,000
66-3991-9910	RETAINED EARNINGS-APPROPRIATED	0	520,413			418,389	418,389	418,389
TOTAL	SOLID WASTE MANAGE	2,953,546	3,522,563	2,821,766	0	3,419,089	3,419,089	3,419,089

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 66	SOLID WASTE MANAGEMENT								
66-4720	LANDFILL								
1210	SALARIES & WAGES	339,549	339,905	273,051	80.33%		346,971	346,971	346,971
1212	OVERTIME	5,968	14,000	6,387	45.62%		10,000	10,000	10,000
1260	SALARIES & WAGES-TEMPORARY	290,940	302,000	241,693	80.03%		295,000	295,000	295,000
1270	BONUSES	2,599	2,387	2,332	97.70%		2,383	2,383	2,383
1275	LONGEVITY	3,882	4,537	4,258	93.85%		4,685	4,685	4,685
1290	SALARY ADJUSTMENTS	0	0	0	0.00%				
1810	EMPLOYER-FICA	38,990	41,096	32,203	78.36%		40,861	40,861	40,861
1811	EMPLOYER-MEDICARE	9,119	9,612	7,532	78.36%		9,557	9,557	9,557
1820	EMPLOYER-RETIREMENT	22,212	25,020	19,795	79.12%		25,316	25,316	25,316
1830	EMPLOYER-GROUP INSURANCE	67,220	70,983	38,287	53.94%		70,983	70,983	70,983
1850	UNEMPLOYMENT COMPENSATION	576	5,000	6,942	138.84%		5,000	5,000	5,000
1870	EMPLOYER-401-K	17,245	17,923	14,180	79.12%		18,083	18,083	18,083
1910	PROFESSIONAL FEES-AUDIT	5,045	5,100	5,045	98.92%		5,300	5,300	5,300
1991	LANDFILL-POST CLOSURE	12,486	100,000	0	0.00%		90,000	90,000	90,000
1994	LF-POST CLOSURE-MSW CELL #1	0	200,000	0	0.00%		180,000	180,000	180,000
2120	UNIFORMS	26,821	22,000	20,948	95.22%		22,000	22,000	22,000
2140	SAFETY & SECURITY	1,715	3,000	11,156	371.87%		3,000	3,000	3,000
2600	OFFICE SUPPLIES	1,210	2,000	1,834	91.70%		2,000	2,000	2,000
2650	COMPUTER SOFTWARE	0	3,000	2,400	80.00%		3,000	3,000	3,000
3110	TRAVEL	1,628	2,500	726	29.04%		2,500	2,500	2,500
3210	TELEPHONE	17,520	18,000	14,454	80.30%		18,000	18,000	18,000
3250	POSTAGE	872	950	630	66.32%		950	950	950
3290	RADIO EXPENSE	2,486	3,000	136	4.53%		1,500	1,500	1,500
3310	UTILITIES	31,452	35,000	26,745	76.41%		35,000	35,000	35,000
3320	FUEL	133,660	130,000	106,244	81.73%		170,000	170,000	170,000
3500	MAINT REPAIR BLDG/GRNDS	28,842	36,450	35,390	97.09%		35,000	35,000	35,000
3520	MAINTENANCE/REPAIRS	74,886	160,000	125,179	78.24%		120,000	120,000	120,000
3521	MAINT/REPAIR-OFFICE EQUIPMENT	760	1,000	0	0.00%		1,000	1,000	1,000
3530	MAINT/REPAIR VEHICLES	7,782	20,000	18,086	90.43%		20,000	20,000	20,000
3930	TEMPORARY EMPLOYEES	0	3,000	0	0.00%		3,000	3,000	3,000
3950	TRAINING	2,439	3,000	1,386	46.20%		3,000	3,000	3,000

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 66	SOLID WASTE MANAGEMENT								
66-4720	LANDFILL								
4190	SITE RENTAL	7,500	12,300	7,500	60.98%		12,300	12,300	12,300
4390	RENTAL-EQUIPMENT	0	10,000	0	0.00%		10,000	10,000	10,000
4520	INSUR LIA-VEHICLE & HVY EQUIP	4,200	5,000	5,200	104.00%		5,500	5,500	5,500
4540	INSURANCE-P E P LIABILITY	2,320	2,500	2,380	95.20%		2,500	2,500	2,500
4550	INSURANCE-BLDG/COMM LIAB	5,085	3,000	5,135	171.17%		5,500	5,500	5,500
4560	WORKMENS COMPENSATION	25	5,000	0	0.00%		5,000	5,000	5,000
4600	DEPRECIATION EXPENSE	921,312	0	0	0.00%				
4700	BAD DEBT EXPENSE	30,589	0	0	0.00%				
4800	INDIRECT COSTS-TO GENERAL FUND	60,433	60,000	54,153	90.26%		60,000	60,000	60,000
4910	DUES AND SUBSCRIPTIONS	0	200	79	39.50%		200	200	200
5100	CAPITAL OUTLAY-EQUIPMENT	0	145,000	132,591	91.44%		75,000	75,000	75,000
5999	CAPITAL ITEMS<$5000	0	2,000	800	40.00%		2,000	2,000	2,000
6300	STATE TAX-TIPPING FEE	66,243	30,000	23,312	77.71%		30,000	30,000	30,000
6330	TAX, TAGS, TITLE	0	2,100	17	0.81%		2,000	2,000	2,000
6900	CONTRACTED SERVICES	1,487,951	1,600,000	1,340,117	83.76%		1,600,000	1,600,000	1,600,000
6905	GRINDING-CONCRETE	0	15,000	0	0.00%		15,000	15,000	15,000
8503	TRANS. TO TIRE DISP.	35,300	50,000	0	0.00%		50,000	50,000	50,000
9802	TRNSF TO CAP PROJ - MSW LF CELL #2	1,390	0	0	0.00%				
TOTAL	LANDFILL	3,770,252	3,522,563	2,588,303	73.48%	0	3,419,089	3,419,089	3,419,089
TOTAL	SOLID WASTE MANAGE	3,770,838	3,522,563	2,588,303	0.00 %	0	3,419,089	3,419,089	3,419,089

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SOLID WASTE

Account #	Account Description	JUSTIFICATION	REQUEST
66-4720-1210	SALARIES & WAGES	EMPLOYEES SALARIES & WAGES	**346,971.00**
66-4720-1212	OVERTIME	Saturday operations, Emergency situations, Late customers	**10,000.00**
66-4720-1260	SALARIES & WAGES-TEMPORARY	Recycling Site Attendants, Ground Maintenance, Saturday work as needed	**295,000.00**
66-4720-1270	BONUSES	BONUSES FOR ELEVEN FULL-TIME EMPLOYEES	**2,383.00**
66-4720-1275	LONGEVITY	LONGEVITY FOR EMPLOYEES BASED ON THEIR NUMBER OF YEARS OF SERVICE	**4,685.00**
66-4720-1290	SALARY ADJUSTMENTS		
66-4720-1810	EMPLOYER-FICA	EMPLOYER-FICA = SALARIES + BONUS + LONGEVITY X .062	**40,861.00**
66-4720-1811	EMPLOYER-MEDICARE	EMPLOYER-MEDICARE = SALARIES + BONUS + LONGEVITY X .0145	**9,557.00**
66-4720-1820	EMPLOYER-RETIREMENT	EMPLOYER-RETIREMENT = SALARIES + LONGEVITY X .07	**25,316.00**
66-4720-1830	EMPLOYER-GROUP INSURANCE	EMPLOYER-GROUP INSURANCE = $6,453 X 11 FULL-TIME EMPLOYEES	**70,983.00**
66-4720-1850	UNEMPLOYMENT COMPENSATION	UNEMPLOYMENT COMPENSATION	**5,000.00**
66-4720-1870	EMPLOYER-401-K	EMPLOYER-401-K = SALARIES + LONGEVITY X .05	**18,083.00**
66-4720-1910	PROFESSIONAL FEES-AUDIT	PROFESSIONAL FEES-AUDIT	**5,300.00**
66-4720-1991	LANDFILL-POST CLOSURE	LANDFILL-POST CLOSURE	**90,000.00**
66-4720-1994	LF-POST CLOSURE-MSW CELL #1	LF-POST CLOSURE-MSW CELL #1	**180,000.00**
66-4720-2120	UNIFORMS	Landfill-11 Full-time & 2 Temporary; Sites -27 Site Attendants & 5 Fill-in	**22,000.00**
66-4720-2140	SAFETY & SECURITY	Safety Equipment and alarm system	**3,000.00**
66-4720-2600	OFFICE SUPPLIES	Form Tickets, Office Supplies	**2,000.00**
66-4720-2650	COMPUTER SOFTWARE	COMPUTER SOFTWARE	**3,000.00**
66-4720-3110	TRAVEL	Transportation to Training/Certification classes	**2,500.00**
66-4720-3210	TELEPHONE	9-Sites, 1 Fax , 1 security line, 1 Landfill phone line, 1 mobile	**18,000.00**
66-4720-3250	POSTAGE	Mailing Monthly Statements, Landfill mailing	**950.00**
66-4720-3290	RADIO EXPENSE	Repairs, upkeep and replacement as needed	**1,500.00**
66-4720-3310	UTILITIES	Water & Electric - LF Scale house, Transfer Station, Shop, Lagoon, Area lights, 9 sites.	**35,000.00**
66-4720-3320	FUEL	Off-Road Diesel- Landfill Heavy Equip.; Highway Diesel -Roll-off trucks; Gas-Vehicles& Equip.	**170,000.00**
66-4720-3500	MAINT REPAIR BLDG/GRNDS	Upkeep and repairs for LF Scale house, Transfer station, Shop, 9 Sites. Gravel	**35,000.00**
66-4720-3520	MAINTENANCE/REPAIRS	Tires,Equipment maintenance, oil, filter, preventive Maint., mechanical repair	**120,000.00**
66-4720-3521	MAINT/REPAIR-OFFICE EQUIPMENT	Office equipment maint. And repairs	**1,000.00**
66-4720-3530	MAINT/REPAIR VEHICLES	vehicles maint. And repairs	**20,000.00**
66-4720-3930	TEMPORARY EMPLOYEES	TEMPORARY EMPLOYEES	**3,000.00**
66-4720-3950	TRAINING	5-6 Equipment Operators - SWANA Certifications	**3,000.00**

66-4720-4190	SITE RENTAL	5-6 Equipment Operators	**12,300.00**
66-4720-4390	RENTAL-EQUIPMENT	RENTAL-EQUIPMENT	**10,000.00**
66-4720-4520	INSUR LIA-VEHICLE & HVY EQUIP	INSUR LIA-VEHICLE & HVY EQUIP	**5,500.00**
66-4720-4540	INSURANCE-P E P LIABILITY	INSURANCE-P E P LIABILITY	**2,500.00**
66-4720-4550	INSURANCE-BLDG/COMM LIAB	INSURANCE-BLDG/COMM LIAB	**5,500.00**
66-4720-4560	WORKMENS COMPENSATION	WORKMENS COMPENSATION	**5,000.00**
66-4720-4600	DEPRECIATION EXPENSE		
66-4720-4700	BAD DEBT EXPENSE		
66-4720-4800	INDIRECT COSTS-TO GENERAL FUND	INDIRECT COSTS-TO GENERAL FUND	**60,000.00**
66-4720-4910	DUES AND SUBSCRIPTIONS	Waste Publications	**200.00**
66-4720-5100	CAPITAL OUTLAY-EQUIPMENT	Rubber tire Front-end Loader	**75,000.00**
66-4720-5999	CAPITAL ITEMS<$5000	CAPITAL ITEMS<$5000	**2,000.00**
66-4720-6300	STATE TAX-TIPPING FEE	STATE TAX-TIPPING FEE	**30,000.00**
66-4720-6330	TAX, TAGS, TITLE	TAX, TAGS, TITLE	**2,000.00**
66-4720-6900	CONTRACTED SERVICES	Waste Industries/ Transfer Waste to Sampson County, LCID Grinding, Municipal Engineering, Environmental One, Maint. Agreements	**1,600,000.00**
66-4720-6905	GRINDING-CONCRETE	GRINDING-CONCRETE	**15,000.00**
66-4720-8503	TRANS. TO TIRE DISP.	TRANS. TO TIRE DISP.	**50,000.00**
66-4720-9802	TRNSF TO CAP PROJ - MSW LF CELL #2		
TOTALS			3,419,089.00

Lenoir County

Revenue Budget Worksheet

7/1/2012 Through 6/30/2013

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Dept Head Request	Manager Recommends	Board Approval
		10-11	11-12	11-12	11-12	12-13	12-13	12-13
Fund # 70	TRUST AND AGENCY FUND							
70-3495-3300	SMART START-EXTENSION	136,983	91,758	69,178	136,951	136,951	136,951	136,951
70-3580-3600	EXCEPT CHILD ASST CENTER	10,387	7,125	7,125				
70-3991-9910	FUND BALANCE APPROPRIATED	0	2,269					
TOTAL	TRUST AND AGENCY FU	147,370	101,152	76,303	136,951	136,951	136,951	136,951
GRAND TOTAL		81,746,777	86,611,306	62,911,380	9,365,817	78,530,746	78,530,746	78,629,086

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 70	TRUST AND AGENCY FUND								
70-4951	EXTENSION-FAMILY CAR								
6000	EXTENSION-FAM CAREGIVER PROG	131,185	37,377	69,642	186.32%		131,185	131,185	131,185
6900	CONTRACTED SERVICES	5,766	54,381	0	0.00%		5,766	5,766	5,766
TOTAL	EXTENSION-FAMILY CAR	136,951	91,758	69,642	75.90%	0	136,951	136,951	136,951

Lenoir County

Expenditure Budget Worksheet With Prior Actual Amounts

7/1/2012 Through 6/30/2013

		Pr.Year Actual 10-11	Amended Budget 11-12	Expended/ Encumbered 11-12	% Spent	Est.Exp. Entire Year 11-12	Dept Head Request 12-13	Manager Recommends 12-13	Board Approval 12-13
Fund # 70	TRUST AND AGENCY FUND								
70-5830	COOP EXT-EXCEPT CHIL								
6900	CONTRACTED SERVICES	8,118	9,394	9,394	100.00%				
TOTAL	COOP EXT-EXCEPT CHIL	8,118	9,394	9,394	100.00%	0	0	0	0
TOTAL	TRUST AND AGENCY FU	145,069	101,152	79,036	100.00 %	0	136,951	136,951	136,951
GRAND TOTAL		84,585,725	86,611,307	66,308,166	100.00 %	8,163,307	78,530,746	78,530,746	78,629,086

APPENDICES

LENOIR COUNTY GOVERNMENT
BUDGET CALENDAR: FY 12-13

	TASK	DATE
1	Commissioner Budget Planning Work Session	February 6, 2012
2	Financial / Budget Philosophy Reviewed	February 6, 2012
3	Budget Request Instruction Book Provided to Departments	February 10, 2012
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LENOIR COUNTY
FISCAL POLICY

The overall goal of the County's fiscal policy is to improve upon and maintain effective and efficient management of the public's resources. The policy statements which follow provide the "building blocks" for achieving this goal. There are four categories: budgeting, expenditure control, investment of idle funds, and preservation of general fund balance.

Budgeting

A comprehensive budget will be prepared annually for all funds to be expended by the County in accordance with North Carolina General Statue 159-8-13. The budget will be prepared in such a manner as to facilitate its understand by citizens and elected officials. In addition to required public hearings, the Commissioners will hold work sessions on the budget which will be open to the public. Copies of the proposed budget will be available to citizens and elected officials prior to the work sessions. Budgetary emphasis will focus on providing the maximum level of basic services, to the most citizens, in the most cost-effective manner, with due consideration being given to all costs – economic, fiscal, and social. The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement. The county will avoid budgetary capital financing (one-time revenues for one-time funding of capital assets), special studies, or other non-recurring expenditures. Reports comparing actual revenues and expenditures to budgeted amounts will be prepared monthly and available to the public. Revenue estimates will be incorporated into the annual budget document and will be conservative. The County will not balance the budget on unrealistic revenue projections.

Expenditure Control

County management will employ tools designed to control expenditures to keep the tax rate at its lowest possible level, while maintaining sufficient resources to operate effectively. These tools include formal approval (by resolution) from the Board for all "non-routine" expenditures exceeding $2,500. This approval will be obtained in addition to the normal budget process. Examples of non-routine expenditures include capital purchases, unplanned large purchases that require shifting of funds between line items, and purchase in which the Board may have special interest. Routine expenditures over $2,500 include utilities, postage, fuel, etc. County management will also require a purchase order for any purchases over $100, allowing management to scrutinize the expenditure prior to commitment of County funds. In essence, the benefit of close review offsets the additional paperwork and cost of processing the required documents. Other controls include departmental approval and review by the Finance Officer for all travel, and further approval by the county manager for travel out-of-state.

Investment of Idle Funds

The County will invest its idle funds, in accordance to G. S. 159-30, into: (a) CDs issued by banks using method of collateralization, (b) U.S. Treasury bills, notes, & bonds, and (c) in the North Carolina Capital Management Trust – Cash Account. As CDs mature, the finance office will call for quotes to ensure a competitive rate of return. The finance officer will manage these investments and determine the appropriate terms, percentage distributions, and rates. Board approval will be sought prior to committing to new investment options. The County uses a central depository system to manage it's funds. This allows the finance officer to maintain only the amount necessary to cover expenses in the demand account and to invest the remaining funds to achieve greater return.

Preservation of General Fund Balance

The financial strength of the County is measured largely by its available general fund balance. The goal of the County is to maintain a fund balance in the 20% range for the following reasons:

- to ensure that sufficient operating funds are available in light of the County's erratic revenue cycle;
- to provide for adequate funds for immediate relief in case of natural disaster (ie. hurricanes, floods, etc.);
- to provide interest income through the wise investment of these funds to help stabilize the tax rate; and to reduce the cost of debt issuance by establishing a strong financial history.

According to the North Carolina Local Government Commission staff, a local government entering fiscal year with less than 8% undesignated, unreserved fund balance will not have sufficient resources to meet its obligations until it begins receiving property taxes.

Annual Independent Audit

The County will, in accordance to G.S. 159-34, have its financial accounts audited as soon as possible after the close of each fiscal year by a certified accountant or by an accountant certified by the Commission as qualified to audit local government accounts.

Fund Structure and Basis of Budgeting

The County Budget is organized on the basis of funds, each of which is considered a separate accounting and reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, as appropriate. The types of funds include: the General Fund, Special Revenue Funds, Capital Funds and Enterprise Funds.

The General, Special Revenue, and Capital Funds are accounted for using the modified accrual basis of accounting, in accordance with G.S. 159-26. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Expenditures, under the modified accrual basis of accounting, are generally recognized when the related fund liability is incurred. The County uses the full accrual basis of accounting for the Enterprise (Solid Waste) Fund. Under the full accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred.

Governmental Fund Types

General Fund: This is the primary operating fund of the County and is used for the majority of current operating expenditures of the County Government. This fund provides **inter-fund transfers** for the operations of other funds, which include the Insurance Fund, Capital Improvements Fund, Revaluation Fund, Vehicle Replacement, and E-911.

Special Revenue Funds: These funds are used to account for the proceeds of specific revenues that are legally restricted to expenditure for particular purposes. The Revaluation Fund, County-wide Fire Service District Fund, E-911 Fund, Insurance Fund, Fund, and E-911 are included in these funds. The revenue sources of these funds include federal grants and special ad valorem taxes and fees.

Capital Funds: These funds account for the acquisition and/or construction of major capital assets by the County, except those financed by enterprise funds. Financing is primarily funded by bond issues, State and Federal grants, and transfers from the General Fund. The Vehicle Replacement Fund, Capital Improvements Fund, School Capital Fund are included in these funds.

LENOIR COUNTY – GENERAL DESCRIPTION

Lenoir County is located in the Coastal Plains region of Eastern North Carolina approximately midway between South Carolina and Virginia. Encompassing an area of 399 square miles, the County is an irregular pentagon in shape and is bound on the north by Greene County, on the cast by part of Jones, Pitt and Craven Counties, on the south by Jones County and on the west by Wayne and Duplin Counties.

The land is a good land....an eastward-sloping plain crossed by shallow valleys and interrupted by a few gently rolling hills. From an elevation of 125 feet above sea level near the Dawson community in the western section of the county, the land drops to 44 feet at the headwaters of the Trent Rivers in the southeast section. Along the river and a few of the larger creeks are broad lowland areas carved in the distant past as the streams changed course or as water rushed downstream in time of heavy rain or storm. The normally placid Neuse River snakes its way for 75 miles through the center of the county, dividing it into almost two equal parts. The river depth fluctuates with the seasons from a low of two feet to a high water mark of 25 feet. Its width average 50-300 feet. Other streams include Southwest, Contentnea, Break Creek, Falling Creek and Briery Run.

BIRTH OF LENOIR COUNTY

The period following the Revolution was one of corruption and lawlessness in Dobbs County, especially in the far reaches of the area where Greene County is now located. Lack of honest qualified leaders and difficulties in administering justice in the remote sections of the county resulted in an emergency of many individuals who sought riches and power by any means, without regard to law. Government, in some areas, was non-existent, tax collections scant and law and order a farce. In efforts to remedy the situation, a bill was introduced in the General Assembly in December, 1791 to divide Dobbs County into two new counties with courts, prisons and stock in each. An opponent of the bill, General William Graham, declared it was the first time he had ever heard of destroying a government to establish law and order. The new counties were to be named Lenoir and Glasgow. A strong effort was made to name one of the counties for Stephen Cabarrus, then president of the State Senate. The name of Lenoir was stricken from the bill and Cabarrus substituted. Then, following arguments by Lenoir partisans, Cabarrus was stricken and Lenoir re-inserted. Thus, Lenoir County came very close to be Cabarrus County. The act of abolishing Dobbs County and creating Lenoir County was ratified on January 21, 1792 and Kinston was named the County Seat.

Lenoir County's name honors General William Lenoir, described by his contemporaries as a "venerable patriot and solider," and who played a major role in the affairs of the state of North Carolina.

Source: *Lenoir County – 200 Years of Progress – 1776-1976*
Published by the Lenoir County Board of Commissioners
and the Kinston-Lenoir County Bicentennial Commission

MINUTES

LENOIR COUNTY BOARD OF COMMISSIONERS
BUDGET PLANNING WORK SESSION
Administration Building Conference Room
February 6, 2012

The Lenoir County Board of Commissioners began their scheduled Budget Work Session on Monday, February 6, 2012 at 10:45 a.m., at the Administration Building Conference Room, 101 North Queen St., Kinston, NC.

Members present included: Chairman George Graham, Vice-Chairman Reuben Davis and Commissioners, Jackie Brown, J. Mac Daughety, Tommy Pharo, Eric Rouse and Linda Rouse Sutton.

Members absent: None

Also present were: Michael W. Jarman, County Manager, Tommy Hollowell, Assistant County Manager, Martha Martin, Finance Office, Roger Dail, Emergency Services, Joey Huff, Health Department, Tracy Chestnutt and Chris Harper, Department of Social Services, and April Banks, Clerk to the Board.

Mr. Graham welcomed the Board members to the Budget Work Session.

Mr. Jarman stated there is not a lot of information to distribute at this time, but he would like to know the Board's key areas of focus for the budget. He would like to know how the Board feels about the community, changes they would like to see, and improvements for the next five (5) years. Mr. Jarman reviewed the information as follows:

Budget Calendar – The tentative FY 2012-2013 Budget Calendar is outlined below:

	TASK	DATE
1	Commissioner Budget Planning Work Session	February 6, 2012
2	Financial / Budget Philosophy Reviewed	February 6, 2012
3	Budget Request Instruction Book Provided to Departments	February 10, 2012
4	Outside Agencies Advised By Letter of Budgetary Time Frame	February 10, 2012
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The Sheriff's Department was scheduled to make a presentation at the current Work Session, but they were rescheduled to allow more time for preparation. Outside agencies may also want to appear before the Board regarding budget requests and presentations. They will be listed under Public Information at the Regular Board Meetings if possible. Mr. Jarman stated the budget will have the same format but will include line item breakdowns that Mr. Rouse requested last year. The format is citizen friendly and it is easy to locate the major expenses such as personnel and operations. Mr. Daughety stated he would like a format similar to the budget the Board of Education provides. He would like to see more detail for each line item. Mr. Jarman stated it may be best for the Commissioners to sit in on the discussions with the department managers for that level of detail, because it is not a report that can currently be generated with our existing software. Each department's line item justifications will be made available to the Board, but those justifications are not in a computer generated report. They are turned in with the departments' requested budget and discussed when County Administration meets with each department manager.

Mr. Graham stated he would like the Board to discuss the quarter cent sales tax. Mr. Graham suggested a work group be created to work on the sales tax. Mr. Davis supported this suggestion and agreed the initiative would have to come from outside areas. Technically, the citizens are already paying the tax, but the County is not receiving all monies back. Mr. Jarman stated the County needs to seek an additional revenue source for future years.

Budget Philosophy: FY 12-13 Budget – The Board next reviewed their current budget Philosophy.

- View Expenditure – Revenue Decisions in Each Fiscal Year From a Five (5) Year Perspective
- Increase Annual Recurring Revenues, to Pay for Existing Annual Recurring Expenditures
- Rebuild Unrestricted/Unassigned General Fund Fund Balance to a Twenty percent (20%) Minimum Level of General Fund

Mr. Jarman stated after the final audit report, the current Unrestricted/Unassigned General Fund Fund balance is at 17.7%.

- Minimize Future Tax Increased by Reducing Expenditures

Mr. Rouse suggested reducing expenditures by adopting a Last In, First Out (LIFO) type philosophy with new programs that are not successful. Ms. Brown stated she would like to hold the School Board accountable for their spending since they are allocated funds by the Board. Mr. Jarman stated they make their requests by purpose and function code already and the Board of Commissioners could list the schools' request in the Budget Ordinance by purpose and function code instead of as a lump sum. Then, if the school system deviates from an original cost more than a certain percentage, they would have to come before the Board to amend the budget. Mr. Rouse stated he did not want to put any more burden on the taxpayers. He suggested the Planning Board work on strategic planning, because if an additional employee is hired, the County would have to pay for benefits and retirement. He stated last year the HR Department didn't exist and now the department requires a $243,000 budget. Mr. Rouse suggested the department be cut and the funds can be applied to the jail debt or school debt. Mr. Jarman advised Mr. Rouse the equivalent of one (1) full-time employee was added to create the department. The other personnel were already County employees in other departments, so their salaries were eliminated in the other departments.

- Use Pay-As-You-Go Financing (Savings)
  Capital Projects/Capital Improvements Program:

General Fund Assigned Fund Balance Will Be Used for Capital Improvements Programs, Vehicle Replacement, one-time expenditures for long term benefits, Economic Development Incentives

- Employee Pay Based on: Market Conditions, Job Standards, Workload, Merit

In the last three (3) years, the County employees have only received a 1.25% increase in salary and Lenoir County ranks as having lower wages compared to surrounding counties.

- Adequately Fund Education

Mr. Graham stated his key concern is the student output, because these graduates will be the anticipated workforce for years to come. Mr. Daughety agreed, stating "He wants to ensure Lenoir County Schools are attractive so that young professionals will want to live here and raise their children here. Growth goes to areas considered to have better schools, but it is equally important to make the schools better to retain the young professionals who are leaving." Ms. Brown noted a number of students who graduated here have returned to work in the County. They could've chosen other states or areas, but chose to come back to the community in which they were raised.

- Increases/Decreases, in funding any operation, shall be tied to increases/decreases in growth (i.e., pay-as-you-grow)

Mr. Jarman noted Department Managers work hard every year to decrease spending in every area possible and create their budgets with no increases. Covering increases in utlities, fuel, and other items without increasing the budget reduces funds available to provide services.

- Use Fees to Offset Costs of Operations

The Landfill, Transit, and Planning & Inspections offset the cost of their operations by collecting fees for services provided. Occasionally these fees have to be reevaluated to cover the changing costs of providing the service.

- Enterprise Funds Shall be Supported by Fees, Not Taxes
- Continue to Implement Long-Range Planning

Mr. Jarman agreed that positive strides have been made in the County and wanted to focus on the positive.

Financial Performance Summary (as of 12/31/11) – Mr. Jarman reviewed the revenues and expenditures with the Board. The County is in line with budgeted numbers with General Fund Expenditures at 47% and General Fund Revenues at 52%. At the end of December 72% of Lenoir County taxes were collected, the rest will be collected in January/February 2012. Expenditures to date include encumbered funds that have not been spent at this time, but are reflected in the percent expended.

Current Year Revenues vs. Expenditures as of December 31, 2011
Revenues Forecast Projected Over-run to "The Good" -$3,217,000
Expenditures Forecast Projected Over-Run to "The Bad" - $4,548,000
Total Projected Under-Run to "The Bad" - -$1,331,000
Projected Fund Balance Appropriated - $7,456,615

Mr. Hollowell stated Hurricane Irene expenditures estimated at $3,000,000 are hoped to be returned before the end of the fiscal year on June 30, 2012. If they are not in by that time, the money will have to come out of the fund balance. Over the past few years the State increased the amount counties pay to house juvenile offenders in an appropriate facility from $60 per day to $120 per day. The

amount was budgeted at $2,000-$3000 per month but has to be adjusted to approximately $17,000 to $18,000 per month to cover the State mandated increase.

General Fund Fund Balance Projection for the Remainder of FY 11-12
At current $64,181,887 Amended General Fund Budget (12/31/11); the County has 7.9 weeks of working capital if there was no incoming revenue.

Projection: The County will increase the current Appropriated Fund Balance of $6,125,615 (as of 12/31/11) by $1,331,000 and finish FY 11-12 using $7,456,615 of Fund Balance.

School Bond Payments with new Lottery Distribution – Mr. Jarman reviewed the bond payments for schools. Mr. Jarman reminded the Board of the shortage that began in FY 11-12 for school bond payments. For FY 12-13 the shortage will be $842,585.55 in FY 13-14 the shortage will be $1,839,475. The County met with the Local Government Commission to discuss debt services prior to issuing the voter approved school bonds. The LGC advised in 2005-2006 that FY 11-12 would be a tough period and the County should not reduce its tax rate in a revaluation year. The State changed the amount of lottery funds the County receives. The amount was previously at $1.1 million to $1.4 million. This amount is now down to $600,000. The County is mandated to maintain the school facilities.

Jail Debt Service – Mr. Jarman stated the debt of the jail is $17,575,000 at 6.150% taxable interest and 3.3825% net taxable interest. Once the new jail is complete, the County can possibly use it as a revenue source by housing inmates from other counties. A recent law changed where misdemeanants serving their time will be placed. They are now held in county jails rather than state prisons. A jail with available space can accommodate inmates from other counties. Discussions are in progress with surrounding counties regarding accommodation of inmates in the new jail. The Lenoir County Sheriff's Department will make a presentation to the Board regarding the budget needed to operate efficiently and maximize the revenue potential for the new jail.

Debt Service – The Total Annual General Fund Debt Service for FY 12-13 will be $8,266,266.02; this includes Series 2007 Public Improvement Bonds sold in 2007 and will be paid in full 2028, Series 2008 School Bonds sold in 2008 and will be paid in full in 2029, Shell Building #3 with an origination year of 2008 and will be paid in full in 2023, and a Jail Construction, RZEDB, Loan originated in 2010 and will be paid in full in 2030.

Comments from Attendees – Mr. Graham stated he would like to proceed with the Budget Philosophy as is until the next meeting. Mr. Jarman stated Budget Instructions will go out to departments on Friday, February 10, 2012. Date and time of meetings to be held with La Grange, Pink Hill, Lenoir Community College, and the Lenoir County School Board will be provided once they are scheduled.

ADJOURNMENT

Upon a motion by Mr. Graham and a second by Mr. Davis, the Board concluded the meeting at 12:50 p.m.

Respectfully submitted,

April L. Banks
Clerk to the Board

Reviewed By

Michael W. Jarman
County Manager

LENOIR COUNTY GOVERNMENT

BUDGET CALENDAR: FY 12-13

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FINANCIAL/ BUDGET PHILOSOPHY: FY 12-13 BUDGET

- View Expenditure – Revenue Decisions in Each Fiscal Year From a Five (5) Year Perspective:
- Increase Annual Recurring Revenues, to Pay for Existing Annual Recurring Expenditures:
- Rebuild Unrestricted/Unassigned General Fund Fund Balance to a Twenty percent (20%) Minimum Level of General Fund Expenditures:
- Minimize Future Tax Increases by Reducing Expenditures:
- Use Pay-As-You-Go Financing (Savings):
  Capital Projects/Capital Improvements Program:
  General Fund Assigned Fund Balance Will Be Used for Capital Improvements Programs, Vehicle Replacement, one time expenditures for long term benefits, Economic Development Incentives
- Employee Pay Based on: Market Conditions, Job Standards, Workload, Merit:
- Adequately Fund Education:
- Increases/Decreases, in funding any operation, shall be tied to increases/decreases in growth, i.e., pay-as-you- grow:
- Use Fees to Offset Costs of Operations:
- Enterprise Funds Shall be Supported by Fees, Not Taxes:
- Continue to Implement Long-Range Planning

AGENDA

LENOIR COUNTY BOARD OF COMMISSIONERS

BUDGET WORK SESSION

FEBRUARY 6, 2012

I. BUDGET CALENDAR

II. BUDGET PHILOSOPHY

III. FINANCIAL PERFORMANCE SUMMARY (AS OF 12/31/11)

IV. CURRENT YEAR REVENUE VS. EXPENDITURES

V. FUND BALANCE PROJECTION

VI. REVENUES

VII. DEBT SERVICE
- SCHOOL
- JAIL
- TOTAL

VIII. INPUT

LENOIR COUNTY
FINANCIAL PERFORMANCE SUMMARY - 2011-12
DECEMBER 31, 2011

EXPENDITURES

50.00%

DESCRIPTION	BUDGET FOR YEAR	EXPENDITURES TO DATE	ENCUMBRANCE	UNENCUMBERED BALANCE	% EXPEND/ENCUMBR
GENERAL FUND:					
Governing Body	230,255	111,636	0	118,619	48.5%
County Manager	273,381	128,793	0	144,588	47.1%
Finance	199,058	89,622	0	109,436	45.0%
Human Resources	242,784	100,843	1,430	140,511	42.1%
Tax Office	829,528	358,425	6,815	464,288	44.0%
Legal	62,500	26,868	0	35,632	43.0%
Court Facility	370,387	189,591	70,289	110,507	70.2%
Elections	390,399	141,096	45,498	203,805	47.8%
Register of Deeds	296,134	131,549	28,305	136,280	54.0%
Non-Departmental	1,080,890	633,530	0	447,360	58.6%
Process Funds	1,121,235	424,276	2,720	694,239	38.1%
Outside Agencies	132,000	30,918	0	101,082	23.4%
Management Info Systems	894,568	453,034	79,426	362,108	59.5%
Public Buildings	526,856	202,767	23,152	300,937	42.9%
Sheriff	4,583,776	1,943,686	97,008	2,543,082	44.5%
Central Communications	1,205,999	579,829	15,181	610,989	49.3%
Jail	2,267,483	1,184,555	96,514	986,414	56.5%
Emergency Management	395,120	192,264	11,118	191,738	51.5%
Emergency Medical Services	3,775,553	1,667,132	199,129	1,909,292	49.4%
Non-Emergency Services	492,522	201,174	31,789	259,559	47.3%
Hurricane Irene Expenditures	0	2,300,657	6,699	-2,307,356	#DIV/0!
Fire Protection	48,340	24,170	0	24,170	50.0%
Inspections	216,153	95,437	0	120,716	44.2%
Medical Examiner	40,000	12,050	0	27,950	30.1%
Economic Development	319,769	112,910	2,495	204,364	36.1%
Veterans Service Office	33,241	11,974	643	20,624	38.0%
Cooperative Extension	390,212	174,424	8,976	206,812	47.0%
JCPC - Parenting Matters	35,194	16,155	0	19,039	45.9%
Cooperative Ext-Grants	65,626	27,578	0	38,048	0.0%
Soil Conservation	121,488	50,985	0	70,503	42.0%
Health Department	3,888,596	1,571,508	216,820	2,100,268	46.0%
BioTerrorism - Health	48,808	20,669	0	28,139	42.3%
M. Health Department	245,715	122,858	0	122,857	50.0%
CJPP - Day Reporting Center	125,382	61,613	0	63,769	49.1%
Public Assistance (DSS)	14,700,336	5,505,082	165,046	9,030,208	38.6%
Education	9,900,000	4,950,000	0	4,950,000	50.0%
Community College	2,185,000	1,092,500	0	1,092,500	50.0%
Cultural	740,500	370,250	0	370,250	50.0%
Recreation	760,000	316,667	0	443,333	41.7%
Debt Service	8,406,900	3,434,825	0	4,972,075	40.9%
Transfer to Other Funds	2,490,199	0	0	2,490,199	0.0%
Contingency	50,000	0	0	50,000	0.0%
TOTAL GENERAL	**64,181,887**	**29,063,900**	**1,109,053**	**34,008,934**	**47.0%**
OTHER FUNDS:					
Employee Insurance Fund	3,920,000	1,759,369	0	2,160,631	44.9%
Vehicle Replacement Fund	363,000	175,440	120,833	66,727	81.6%
Fed Seized Property Fund	20,000	2,504	17,962	-466	102.3%
State Controlled Substance Fund	20,000	0	0	20,000	0.0%
School Capital Fund	1,711,335	1,500,000	0	211,335	87.7%
Transportation Fund	923,606	619,373	38,768	265,465	71.3%
Scrap Tire Disposal Fund	130,000	51,576	0	78,424	39.7%
Emergency Telephone Fund	832,440	164,598	8,019	659,823	20.7%
Revaluation Fund	54,460	23,630	0	30,830	43.4%
Automation-Preservation Fund	24,000	0	0	24,000	0.0%
MSW Landfill-Debt Service	0	0	0	0	
Capital Improvements Fund	3,609,281	1,940,091	12,852	1,656,338	54.1%
Solid Waste Management	3,422,563	1,251,719	74,932	2,095,912	38.8%
Trust & Agency Fund					
Family & Caregiver-Smart Start	97,890	47,138	0	50,752	48.2%
Fire Districts	1,290,299	309,378	0	980,921	24.0%
TOTAL OTHER FUNDS	**16,418,874**	**7,844,816**	**273,366**	**8,300,692**	**49.4%**
GRAND TOTAL	**80,600,761**	**36,908,716**	**1,382,419**	**42,309,626**	**47.5%**

LENOIR COUNTY
FINANCIAL PERFORMANCE SUMMARY-2011-12
DECEMBER 31, 2011

REVENUES

50.00%

DESCRIPTION	BUDGET FOR YEAR	REVENUES TO DATE	REMAINING BALANCE	% REC'D
GENERAL FUND:				
Health Department	1,808,695	869,851	938,844	48.09%
Public Assistance (DSS)	10,666,192	3,348,888	7,317,304	31.40%
Property Taxes	30,945,647	22,371,958	8,573,689	72.29%
Sales Taxes	5,600,000	1,584,976	4,015,024	28.30%
Other General	15,161,353	5,245,637	9,915,716	34.60%
TOTAL GENERAL	**64,181,887**	**33,421,310**	**30,760,577**	**52.07%**
OTHER FUNDS:				
Employee Insurance	3,920,000	446,480	3,473,520	11.39%
Vehicle Replacement	363,000	9,109	353,891	2.51%
Fed Seized Property	20,000	28,816	-8,816	144.08%
State Controlled Substance	20,000	19,784	216	98.92%
School Capital Fund	1,711,335	289,553	1,421,782	16.92%
Transportation Fund	923,606	485,306	438,300	52.54%
Scrap Tire Disposal	130,000	36,603	93,397	28.16%
Emergency Telephone	832,440	159,382	673,058	19.15%
Revaluation Fund	54,460	0	54,460	0.00%
Automation-Preservation Fnd	24,000	10,502	13,498	43.76%
MSW Landfill-Debt Service	0	27	-27	
Capital Improve Fund	3,609,281	116,000	3,493,281	3.21%
Solid Waste Management	3,422,563	2,105,387	1,317,176	61.51%
Trust and Agency Fund:				
Smart Start Program	97,890	36,836	61,054	37.63%
Fire Districts	1,290,299	816,272	474,027	63.26%
TOTAL OTHER FUNDS	**16,418,874**	**4,560,057**	**11,858,817**	**27.77%**
GRAND TOTAL	**80,600,761**	**37,981,367**	**42,619,394**	**47.12%**

Project Based Revenues:	BUDGET	TO DATE	REMAINING	% REC
SCHOOL CONSTRUCTION FUND	**72,623,867**	**72,623,867**	**0**	**100.00%**
CAPITAL PROJECTS FUND	**28,279,806**	**28,191,959**	**87,847**	**99.69%**
CDBG RELATED PROJECTS	**3,058,688**	**2,660,918**	**397,770**	**87.00%**
Total Project Based	**103,962,361**	**103,476,744**	**485,617**	

* **Bold** area represents **"Project Based"** funds in which Revenues to date includes revenues from prior years since the beginning of the project

Project Based Expenditures:	BUDGET	EXPENDED TO DATE	ENCUMBERED	REMAINING
SCHOOL CONSTRUCTION FUND	**72,623,867**	**72,623,867**	**0**	**0**
CAPITAL PROJECTS FUND	**28,279,806**	**18,344,028**	**0**	**9,935,778**
CDBG RELATED PROJECTS	**3,058,688**	**2,662,548**	**0**	**396,140**
Total Project Based	**103,962,361**	**93,630,443**	**0**	**10,331,918**

* **Bold** area represents **"Project Based"** funds in which Expenditures to date includes expenditures from prior years since the beginning of the project

CURRENT YEAR REVENUES VS. EXPENDITURES
AS OF DECEMBER 31, 2011

FY11-12 PROJECTIONS UNTIL JUNE 30, 2012

NOTE: ASSUMES NO NEGATIVE RADICAL FISCAL ACTIONS BY STATE OF NORTH CAROLINA, NOR ANY MAJOR UNFUNDED MANDATES BY FEDERAL GOVERNMENT BETWEEN NOW AND JUNE 30, 2012

REVENUES FORECAST		CHANGES
2009 TAX LEVY		50,000
2010 TAX LEVY		20,000
LOCAL OPTION SALES TAX - ARTICLE 39		50,000
LOCAL OPTION SALES TAX - ARTICLE 40		50,000
LOCAL OPTION SALES TAX - ARTICLE 42		0
HEAVY EQUIPMENT RENTAL TAX		10,000
JAIL FEES/FICA BENEFITS **(STATE CHANGE)**		-74,000
FINES		-100,000
COURT FACILITY FEES		-10,000
GRANT-HIDTA/OCDETF		6,000
INSURANCE PROCEEDS-IRENE		124,000
HOUSING AUTHORITY		-6,500
CONCEALED WEAPONS FEES-STATE & COUNTY		5,000
SCAPP-SHERIFF		11,000
HEALTH DEPARTMENT REVENUES		46,500
INTEREST ON INVESTMENTS		-50,000
SALE OF FIXED ASSETS-LAND		25,000
ABC PROFITS		50,000
HURRRICANE IRENE-FEMA REIMBURSEMENT **?????**		3,000,000
MISCELLANEOUS		10,000
PROJECTED OVER-RUN (TO THE GOOD)	$	3,217,000

EXPENDITURES FORECAST		
JUVENILLE DETENTION **(STATE MANDATED CHANGE)**		150,000
UNEMPLOYMENT COMPENSATION		25,000
INSURANCE LIABILITY-VEHICLES		10,000
WORKERS COMPENSATION CLAIMS		100,000
CONCEALED WEAPONS-DEPT OF JUSTICE		3,000
JAIL-PRISONER SAFE KEEPING		400,000
DIASTER EXPENSES-HURRICANE IRENE		3,000,000
MEDICAL EXAMINER		10,000
HEALTH DEPARTMENT ROOF		100,000
INDUSTRIAL PARK SEWER EXPANSION		750,000
PROJECTED OVER-RUN (TO THE BAD)	$	4,548,000
TOTAL PROJECTED UNDER-RUN (TO "THE BAD")	$	**-1,331,000**

FY11-12 GNERAL FUND FUND BALANCE APPROPRIATED AS OF 12/31/11		6,125,615
PROJECTED UNDER-RUN T(O "THE BAD") FROM ABOVE		1,331,000
PROJECTED FUND BALANCE APPROPRIATED	$	7,456,615

GENERAL FUND FUND BALANCE PROJECTION
FOR THE REMAINDER OF FY11-12

WE HAVE "UNRESERVED" FUND BALANCE		WE USE FOR
"DESIGNATED" FOR SUBSEQUENT YEARS (ASSIGNED)		CAPITAL IMPROVEMENTS
$15,796,235		CONSTRUCTION PROJECTS
28.6% OF TOTAL GENERAL FUND EXPENDITURES		BONDED DEBT SERVICE
		ONE-TIME EXPENDITURES FOR LONG-TERM BENEFITS
		ECONOMIC DEVELOPMENT INCENTIVES
"UNDESIGNATED" (UNASSIGNED)		WORKING CAPITAL FOR "LEAN" REVENUE MONTHS
$9,818,692		EMERGENCIES
17.7% OF TOTAL GENERAL FUND EXPENDITURES		DISASTER RECOVERY COSTS

AT CURRENT $64,181,887 AMENDED GENERAL FUND BUDGET (12/31/11), WE HAVE **7.9 WEEKS** OF WORKING CAPITAL

PROJECTION: **WE WILL INCREASE THE CURRENT APPROPRIATED FUND BALANCE OF $6,125615 (AS OF 12/31/11) BY $1,331,000 AND FINISH FY11-12 USING $7,456,615 OF FUND BALANCE.**

REVENUES

SCHOOL BOND PAYMENTS
WITH LOTTERY

FISCAL YEAR	GENERAL FUND REVENUE (5 CENTS)	ART 40 ART 42 SALES TAX	LOTTERY PROCEEDS RECEIVED	2007 2008 BOND PREMIUM	BANKED REVENUE (OVERAGE)	TOTAL DESIGNATED REVENUES	PAYMENT BY FISCAL YEAR	REVENUE OVERAGE OR SHORTAGE
2006-2007	1,496,167.00	1,500,000.00		72,532.00		3,068,699.00		3,068,699.00
2007-2008	1,500,000.00	1,500,000.00			3,068,699.00	6,068,699.00	1,338,975.00	4,729,724.00
2008-2009	1,500,000.00	1,500,000.00	2,751,657.12	958.00	4,729,724.00	10,482,339.12	3,543,116.67	6,939,222.45
2009-2010	1,775,000.00	1,500,000.00	0.00		6,939,222.45	10,214,222.45	5,937,475.00	4,276,747.45
2010-2011	1,724,000.00	1,500,000.00	1,920,617.00		4,276,747.45	9,421,364.45	6,224,975.00	3,196,389.45
2011-2012	1,825,475.00	1,500,000.00	0.00		3,196,389.45	6,521,864.45	6,096,475.00	425,389.45
2012-2013	1,900,000.00	1,500,000.00	1,300,000.00		425,389.45	5,125,389.45	5,967,975.00	-842,585.55
2013-2014	1,900,000.00	1,500,000.00	600,000.00			4,000,000.00	5,839,475.00	-1,839,475.00
2014-2015	1,900,000.00	1,500,000.00	600,000.00			4,000,000.00	5,710,975.00	-1,710,975.00
2015-2016	1,900,000.00	1,500,000.00	600,000.00			4,000,000.00	5,572,975.00	-1,572,975.00
2016-2017	1,900,000.00	1,500,000.00	600,000.00			4,000,000.00	5,419,475.00	-1,419,475.00
2017-2018	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	5,261,225.00	-1,236,225.00
2018-2019	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	5,083,975.00	-1,058,975.00
2019-2020	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	4,942,100.00	-917,100.00
2020-2021	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	4,804,100.00	-779,100.00
2021-2022	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	4,650,600.00	-625,600.00
2022-2023	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	4,497,100.00	**-472,100.00**
2023-2024	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	4,343,600.00	**-318,600.00**
2024-2025	1,925,000.00	1,500,000.00	600,000.00			4,025,000.00	4,200,125.00	**-175,125.00**
2025-2026	1,950,000.00	1,500,000.00	600,000.00			4,050,000.00	4,244,250.00	**-194,250.00**
2026-2027	1,950,000.00	1,500,000.00	600,000.00			4,050,000.00	4,079,250.00	**-29,250.00**
2027-2028	1,950,000.00	1,500,000.00	600,000.00			4,050,000.00	3,924,125.00	125,875.00
2028-2029	1,950,000.00	1,500,000.00	600,000.00			4,050,000.00	2,919,000.00	**1,131,000.00**
							104,601,341.67	

Lenoir County, North Carolina
RZEDB Jail Project

Compound Period:	Annual		Annual	
Nominal Annual Rate:	6.150%	Taxable	3.3825%	NetTaxable

AMORTIZATION SCHEDULE - Normal Amortization, 360 Day Year

	Date	Payment	Interest	Principal	Balance
Loan	10/14/2010	**To Budget**			18,500,000.00
1	10/14/2011	**2,062,750.00**	1,137,750.00	925,000.00	17,575,000.00
2	10/14/2012	**2,005,862.50**	1,080,862.50	925,000.00	16,650,000.00
3	10/14/2013	**1,948,975.00**	1,023,975.00	925,000.00	15,725,000.00
4	10/14/2014	**1,892,087.50**	967,087.50	925,000.00	14,800,000.00
5	10/14/2015	**1,835,200.00**	910,200.00	925,000.00	13,875,000.00
6	10/14/2016	**1,778,312.50**	853,312.50	925,000.00	12,950,000.00
7	10/14/2017	**1,721,425.00**	796,425.00	925,000.00	12,025,000.00
8	10/14/2018	**1,664,537.50**	739,537.50	925,000.00	11,100,000.00
9	10/14/2019	**1,607,650.00**	682,650.00	925,000.00	10,175,000.00
10	10/14/2020	**1,550,762.50**	625,762.50	925,000.00	9,250,000.00
11	10/14/2021	**1,493,875.00**	568,875.00	925,000.00	8,325,000.00
12	10/14/2022	**1,436,987.50**	511,987.50	925,000.00	7,400,000.00
13	10/14/2023	**1,380,100.00**	455,100.00	925,000.00	6,475,000.00
14	10/14/2024	**1,323,212.50**	398,212.50	925,000.00	5,550,000.00
15	10/14/2025	**1,266,325.00**	341,325.00	925,000.00	4,625,000.00
16	10/14/2026	**1,209,437.50**	284,437.50	925,000.00	3,700,000.00
17	10/14/2027	**1,152,550.00**	227,550.00	925,000.00	2,775,000.00
18	10/14/2028	**1,095,662.50**	170,662.50	925,000.00	1,850,000.00
19	10/14/2029	**1,038,775.00**	113,775.00	925,000.00	925,000.00
20	10/14/2030	**981,887.50**	56,887.50	925,000.00	0.00
Totals		30,446,375.00	11,946,375.00	18,500,000.00	

Date	Net Payment	Interest	Principal	Balance	Interest Rebate To Budget
10/14/2010				18,500,000.00	
10/14/2011	1,550,762.50	625,762.50	925,000.00	17,575,000.00	**511,987.50**
10/14/2012	1,519,474.38	594,474.38	925,000.00	16,650,000.00	**486,388.12**
10/14/2013	1,488,186.25	563,186.25	925,000.00	15,725,000.00	**460,788.75**
10/14/2014	1,456,898.13	531,898.13	925,000.00	14,800,000.00	**435,189.37**
10/14/2015	1,425,610.00	500,610.00	925,000.00	13,875,000.00	**409,590.00**
10/14/2016	1,394,321.88	469,321.88	925,000.00	12,950,000.00	**383,990.62**
10/14/2017	1,363,033.75	438,033.75	925,000.00	12,025,000.00	**358,391.25**
10/14/2018	1,331,745.63	406,745.63	925,000.00	11,100,000.00	**332,791.87**
10/14/2019	1,300,457.50	375,457.50	925,000.00	10,175,000.00	**307,192.50**
10/14/2020	1,269,169.38	344,169.38	925,000.00	9,250,000.00	**281,593.12**
10/14/2021	1,237,881.25	312,881.25	925,000.00	8,325,000.00	**255,993.75**
10/14/2022	1,206,593.13	281,593.13	925,000.00	7,400,000.00	**230,394.37**
10/14/2023	1,175,305.00	250,305.00	925,000.00	6,475,000.00	**204,795.00**
10/14/2024	1,144,016.88	219,016.88	925,000.00	5,550,000.00	**179,195.62**
10/14/2025	1,112,728.75	187,728.75	925,000.00	4,625,000.00	**153,596.25**
10/14/2026	1,081,440.63	156,440.63	925,000.00	3,700,000.00	**127,996.87**
10/14/2027	1,050,152.50	125,152.50	925,000.00	2,775,000.00	**102,397.50**
10/14/2028	1,018,864.38	93,864.38	925,000.00	1,850,000.00	**76,798.12**
10/14/2029	987,576.25	62,576.25	925,000.00	925,000.00	**51,198.75**
10/14/2030	956,288.13	31,288.13	925,000.00	0.00	**25,599.37**
	25,070,506.30	6,570,506.30	18,500,000.00		5,375,868.70

DEBT SERVICE

FISCAL YEAR	ANNUAL PRINCIPAL PAYMENT	ANNUAL INTEREST PAYMENT	* TOTAL ANNUAL GENERAL FUND DEBT SERVICE
FY 12-13	$ 4,525,000.00	$ 3,741,266.02	$ 8,266,266.02
FY 13-14	$ 4,617,104.48	$ 3,549,077.27	$ 8,166,181.75
FY 14-15	$ 4,651,611.02	$ 3,353,617.64	$ 8,005,228.66
FY 15-16	$ 4,656,100.92	$ 3,148,240.24	$ 7,804,341.16
FY 16-17	$ 4,660,750.02	$ 2,925,703.64	$ 7,586,453.66
FY 17-18	$ 4,665,563.99	$ 2,698,252.17	$ 7,363,816.16
FY 18-19	$ 4,670,548.69	$ 2,451,629.97	$ 7,122,178.66
FY 19-20	$ 4,675,710.14	$ 2,241,331.02	$ 6,917,041.16
FY 20-21	$ 4,681,054.63	$ 2,035,099.03	$ 6,716,153.66
FY 21-22	$ 4,686,588.65	$ 1,811,677.51	$ 6,498,266.16
FY 22-23	$ 4,692,318.91	$ 1,588,059.75	$ 6,280,378.66
FY 23-24	$ 4,567,748.55	$ 1,365,374.05	$ 5,933,122.60
FY 24-25	$ 4,575,000.00	$ 1,158,337.50	$ 5,733,337.50
FY 25-26	$ 4,575,000.00	$ 935,575.00	$ 5,510,575.00
FY 26-27	$ 4,575,000.00	$ 713,687.50	$ 5,288,687.50
FY 27-28	$ 4,575,000.00	$ 501,675.00	$ 5,076,675.00
FY 28-29	$ 3,725,000.00	$ 289,662.50	$ 4,014,662.50
FY29-30	$ 925,000.00	$ 113,775.00	$ 1,038,775.00
FY30-31	$ 925,000.00	$ 56,887.50	$ 981,887.50
TOTALS	$ 79,625,100.00	$ 34,678,928.31	$ 114,304,028.31

*Note: includes - Series 2007 Public Improvement Bonds sold in 2007 and will paid in full in 2028.
Series 2008 School Bonds sold in 2008 and will paid in full in 2029.
Shell Building #3, Loan originated in 2008 and will be paid in full in 2023
Jail Construction, RZEDB, Loan originated in 2010 and will be paid in full in 2030

MINUTES

LENOIR COUNTY BOARD OF COMMISSIONERS
BUDGET PLANNING WORK SESSION
Administration Building Conference Room
May 7, 2012

The Lenoir County Board of Commissioners began their scheduled work session on Monday, May 7, 2012 at 10:50 a.m., at the Administration Building Conference Room, 101 North Queen St., Kinston, NC.

Members present included: Chairman George Graham, Vice-Chairman Reuben Davis and Commissioners, Jackie Brown, J. Mac Daughety, Tommy Pharo, Eric Rouse and Linda Rouse Sutton.

Members absent: None

Also present were: Michael W. Jarman, County Manager, Tommy Hollowell, Assistant County Manager, Martha Martin, Finance Office, Roger Dail, Emergency Services, Joey Huff, Health Department, Joey Bryan, MIS, Susan Moore, Social Services, Mark Pope, Economic Development, Tammy Kelly, Cooperative Extension, Bill Ellis, Parks and Recreation, Dana King, Board of Elections, Margaret Seymour, Register of Deeds, Darrell Parrish, Tax Department, Sheriff Smith and Chris Hill, Sheriff's Office, and Lashanda Hall.

Mr. Graham welcomed the Board members and Department Managers to the session.

Mr. Jarman stated the budget is being presented today in balance with a General Fund Budget of $63,122,087 and with a tax rate of $.80. There is no tax increase, the budget maintains services at current levels and maintains employee benefits at current levels. Mr. Jarman stated there is an increase in the General Fund Budget of $712,193 or 1.14% from FY 2011-2012. The major factors contributing to this increase is the operation of the new jail ($400,000), utilities/fuel increase ($175,000) and juvenile detention ($125,000). Mr. Jarman then compared the 2006-07 Budget to the 2012-13 Budget. It was noted that when you exclude debt service for school bonds and library which the citizens requested by vote, and the debt service for the jail required by capacity issues, there was less than $700,000 difference.

	2006-07 Budget	**2012-13 Budget**
General Fund Expenditures	$55,123,608	$63,122,087
Debt Service	$910,699	$8,215,513
	$54,212,909	**$54,906,574**

Department Manager's continue to be responsible with the tax payer's money. Increases in salaries, utilities, fuel etc. continue to be absorbed in existing budgets.

Mr. Jarman highlighted the Summary of Revenues and Expenditures as follows:

SUMMARY OF REVENUES
GENERAL FUND

REVENUE SOURCES	FISCAL YEAR 2010-11 ACTUAL	ORIGINAL FISCAL YEAR 2011-12 BUDGET	REVISED FISCAL YEAR 2011-12 BUDGET (AS OF 12/31/11)	ADOPTED FISCAL YEAR 2012-13 BUDGET
PROPERTY TAXES	$ 29,706,350	$ 30,953,640	$ 30,955,647	$ 31,880,421
SALES TAX	$ 5,877,333	$ 5,600,000	$ 5,600,000	$ 5,650,000
SALES, SERVICES & OTHER REVENUES	$ 14,359,567	$ 6,910,272	$ 6,935,435	$ 7,285,633
INTER-GOVERNMENTAL REVENUES	$ 13,057,982	$ 13,366,931	$ 14,565,190	$ 14,424,980
APPROPRIATED FUND BALANCE	$ -	$ 5,579,051	$ 6,125,615	$ 3,881,053
TOTAL REVENUES	$ 63,001,232	$ 62,409,894	$ 64,181,887	$ 63,122,087

Property tax is up 3% mainly due to the addition of Spirit and Sanderson. Sales Tax is up .9%; Sales, Service and Other Revenues and Intergovernmental Revenues are up due to transfers in those areas.

SUMMARY OF EXPENDITURES

GENERAL FUND COUNTY DEPARTMENTS	FY 2010-11 ACTUAL	BUDGET FY 2011-12 ORIGINAL	BUDGET FY 2011-12 REVISED	BUDGET FY 2012-13 ADOPTED	FY 11-12 ORIGINAL VS FY 12-13 ADOPTED
GOVERNING BODY	205,608	230,255	230,255	227,557	-1.17%
COUNTY ADMINISTRATION	265,500	273,381	273,381	272,984	-0.15%
FINANCE	207,722	199,058	199,058	198,801	-0.13%
HUMAN RESOURCES	54,460	242,784	242,784	231,611	-4.60%
TAX	804,176	829,528	829,528	810,610	-2.28%
LEGAL	74,834	62,500	62,500	62,500	0.00%
BUILDING & GROUNDS (CT FAC & PUB BLDGS)	757,997	897,243	897,243	1,188,074	32.41%
ELECTIONS	318,804	390,399	390,399	343,572	-11.99%
REGISTER OF DEEDS	255,122	296,134	296,134	289,960	-2.08%
MANAGEMENT INFORMATION SYSTEMS	839,435	894,568	894,568	934,842	4.50%
SHERIFF	4,230,996	4,468,870	4,583,776	4,437,788	-0.70%
CENTRAL COMMUNICATIONS	1,167,551	1,204,512	1,205,999	1,235,640	2.58%
JAIL	2,240,645	2,267,483	2,267,483	3,380,276	49.08%
EMERGENCY MANAGEMENT	362,282	384,443	395,120	384,474	0.01%
EMERGENCY MEDICAL SERVICE	3,576,237	3,775,553	3,775,553	3,754,731	-0.55%
NON-EMERGENCY TRANSPORT	465,859	492,522	492,522	349,213	-29.10%
PLANNING AND INSPECTIONS	207,857	216,153	216,153	215,631	-0.24%
MEDICAL EXAMINER	48,775	40,000	40,000	40,000	0.00%
ECONOMIC DEVELOPMENT	320,798	319,769	319,769	319,014	-0.24%
HEALTH DEPARTMENT	3,309,638	3,602,368	3,937,404	3,656,770	1.51%
MENTAL HEALTH	236,906	245,715	245,715	245,715	0.00%
CJPP-DAY REPORTING CENTER	123,659	125,382	125,382	0	-100.00%
PUBLIC ASSISTANCE	12,727,210	13,935,065	14,700,336	13,564,235	-2.66%
SUB-TOTAL	**32,802,071**	**35,393,685**	**36,621,062**	**36,143,998**	**2.12%**

Mr. Jarman reviewed each expenditure line with the Board detailing the increases and decreases per department as follows: Governing Body – down – lower Clerk to the Board Salary; Human Resources – eliminated personnel consultant contract; Tax-retirees replaced with lower salary persons; Building & Grounds-utilities for new jail and additional cost for juvenile's (budget reduced if these two items were not included); Elections-no municipal elections; Register of Deeds-reduction in salary for new register/some operating reductions; MIS-increase in contracted service and adding Google email (allows backup); Central Communications-corrected salary budget from previous year (same number of employees)-overall total Emergency Services budget has been reduced; Non-Emergency Transportation-utilizing on-line training and reduced hours of service; Health-amount up but County cost is down (utilizing State and Federal Revenues); CJPP-applied for grant-County will be pass through; DSS-down.

In the General Fund in the area "Other than County Departments: Non-Departmental-reduced workers compensation allocation; Outside Agencies-no funding allocated for the National Guard ($2,500). Fire Protection- County funds will not be budgeted for the volunteer fire departments. Each fire department has a fire tax to support each district; the County will allow each departments tax to take care of their respective communities. Mr. Dail will inform the fire departments about this change in funding; Cooperative Extension-increase due to equipment purchase and building maintenance.

Mr. Jarman stated the County's debt service is declining; debt service was $8.4 million last year this year it is $8.2 million. The Capital Improvements Fund is up 23% due to the addition of Spirit and Sanderson Farms. Mr. Jarman notified the Board of the importance of generating additional revenues. Mr. Graham stated the Board has to advocate for the $.25 cent Sales Tax increase. Citizens have to be educated on where the funds are currently going and how it can help the County as a whole. Mr. Daughety stated he has been told by several citizens the only way they could support a sales tax increase would be by cutting the property tax rate. Ms. Sutton and Mr. Davis stated a committee should be formed to discuss and educate the citizens about the referendum.

Lenoir County Public Schools requested funding remain at the same level ($9,900,000) they received for 2011-12. Mr. Jarman made the Board aware that due to the shortfall of approximately $1,100,000 in funds designated to pay debt service on School Bond's the County will be using $500,000 from Fund 21, Public School Capital Outlay. These funds are Article 40 and Article 42 Sales Tax revenues required to be set aside for Public School Capital Outlay purposes or to retire debt for these purposes. Utilizing these funds still requires the County to commit an additional amount of $560,000 from the General Fund to cover the debt service on School Bonds. The Board was cautioned that due to the loss of lottery and ADM Funds we should exercise caution in using these funds since future school capital needs such as boiler and roof repair would be County responsibilities.

Lenoir Community College is requesting an increase of $408,780; the Board was reminded of the presentation made by Dr. Briley depicting Lenoir County's ranking as related to other counties in the North Carolina's Easter Region when compared by funding per square foot and funding by FTE (Full Time Enrollment). Mr. Jarman then shared Lenoir County's position when related to these same counties based on ability to pay and the percentage of the General Fund committed to the community colleges. Lenoir County was second out of the eleven (11) counties with 3.5% of their General Fund Budget committed to fund Lenoir Community College.

Next a list of expenditures depicting the areas where an increase in funding was reqquested was read to the Board. The Board did not recommend any changes in funding for the Community College.

The following summary of Recommendation vs. Request was discussed.

Unit / Agency	Recommended	Requested	Difference
Lenoir Community College – Operations	$2,185,000	$2,593,780	$408,780
Lenoir Community College - Capital	$100,000	$100,000	0
Lenoir County Public Schools	$9,900,000	$9,900,000	0
SPCA Operations	$115,000	$171,000	$56,000
Library	$740,500	$761,232	$20,732
Parks and Recreation Operating	$799,000	$835,400	$36,400
Parks and Recreation Capital	$75,000	$100,000	$25,000
Community Council for the Arts	$7,500	$7,500	0
Pride of Kinston	0	$25,000	$25,000

The Board then discussed the General Fund Fund Balance forecast as well as Issues/Areas of Concern with Fiscal Impact.

Mr. Graham stated the Board has received a balanced General Fund Budget, but would like for something to be done for the County employees. Mr. Graham suggested a possible bonus of five (5) days of vacation in lieu of financial compensation. Mr. Daughety stated he would not feel comfortable at this time granting any type of increases; the County is very fortunate that lay-offs' are not required. Ms. Sutton echoed the sentiments of Mr. Graham and stated the County is fortunate to have so many great employees. After discussion on the issue the Board directed County Administration to come back with a recommendation for employees' in the budget.

Mr. Jarman concluded his presentation by asking the Board to work towards passage of the Quarter Cent Sales tax if approved the additional revenue plus continued cost saving methods being implemented could allow Lenoir County to meet financial obligations through FY 13-14 and FY 14-15 thus allowing additional time for growth and economic recovery; hopefully thereby avoiding a large property tax increase.

ADJOURNMENT

Upon a motion by Mr. Graham and a second by Mr. Davis, the Board concluded the meeting at 1:50 p.m.

Respectfully submitted,

Lashanda A. Hall

Reviewed By

Michael W. Jarman
County Manager

2012-2013

LENOIR COUNTY BUDGET WORKSESSION

2012-2013

General Fund Budget	**$63,122,087**
Tax Rate	**$.80**

All Funds are in Balance
No Tax Increase
Maintains Services at Current Levels
Maintains Employee Benefits at Current Levels

General Fund Budget 2012-2013	$63,122,087
General Fund Budget 2011-2012	$62,409,894
Increase	$712,193
	1.14%

Major Factors

Operation of New Jail	$400,000
Utilities/Fuel Increases	$175,000
Juvenile Detention	$125,000

	2006-2007 Budget	2012-2013 Budget
General Fund Expenditures	$55,123,608	$63,122,087
Debt Service	$910,699	$8,215,513
	$54,212,909	$54,906,574

SUMMARY OF REVENUES

GENERAL FUND

REVENUE SOURCES	FISCAL YEAR 2010-11 ACTUAL	ORIGINAL FISCAL YEAR 2011-12 BUDGET	REVISED FISCAL YEAR 2011-12 BUDGET (AS OF 12/31/11)	ADOPTED FISCAL YEAR 2012-13 BUDGET
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INTER-GOVERNMENTAL REVENUES	$ 13,057,982	$ 13,366,931	$ 14,565,190	$ 14,424,980
APPROPRIATED FUND BALANCE	$ -	$ 5,579,051	$ 6,125,615	$ 3,881,053
TOTAL REVENUES	$ 63,001,232	$ 62,409,894	$ 64,181,887	$ 63,122,087

SUMMARY OF EXPENDITURES

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SHERIFF	4,230,996	4,468,870	4,583,776	4,437,788	-0.70%
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ECONOMIC DEVELOPMENT	320,798	319,769	319,769	319,014	-0.24%
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CJPP-DAY REPORTING CENTER	123,659	125,382	125,382	0	-100.00%
PUBLIC ASSISTANCE	12,727,210	13,935,065	14,700,336	13,564,235	-2.66%
SUB-TOTAL	**32,802,071**	**35,393,685**	**36,621,062**	**36,143,998**	2.12%

GENERAL FUND OTHER THAN COUNTY DEPARTMENTS	FY 2010-11 ACTUAL	BUDGET FY 2011-12 ORIGINAL	BUDGET FY 2011-12 REVISED	BUDGET FY 2012-13 ADOPTED	FY 11-12 ORIGINAL VS FY 12-13 ADOPTED
NON-DEPARTMENTAL	1,088,395	1,076,930	1,080,890	1,039,550	-3.47%
PROCESS FUNDS	962,098	954,377	1,121,236	912,571	-4.38%
OUTSIDE AGENCIES	166,424	132,000	132,000	129,500	-1.89%
FIRE PROTECTION	50,000	48,340	48,340	0	-100.00%
VETERANS OFFICE	25,384	33,241	33,241	33,241	0.00%
NC COOPERATIVE EXTENSION SERVICE	457,142	425,251	491,031	440,068	3.48%
SOIL CONSERVATION	109,461	121,488	121,488	121,047	-0.36%
LENOIR COUNTY SCHOOLS	9,900,000	9,900,000	9,900,000	9,900,000	0.00%
LENOIR COMMUNITY COLLEGE	2,185,000	2,185,000	2,185,000	2,185,000	0.00%
PUBLIC LIBRARY (CULTURAL)	740,500	740,500	740,500	740,500	0.00%
RECREATION	733,000	760,000	760,000	799,000	5.13%
DEBT SERVICE	6,478,650	8,406,900	8,406,900	8,215,513	-2.28%
SUB-TOTAL	**22,896,054**	**24,784,027**	**25,020,626**	**24,515,990**	-1.08%
TRANSFERS TO:					
CIP FUND	1,325,305	1,952,182	2,145,932	2,412,099	23.56%
REVALUATION FUND	25,000	0	0	0	0.00%
INDUSTRIAL DEV PROJECT-SHELL #3	0	0	0	0	0.00%
INSURANCE FUND	0	0	0	0	0.00%
VEHICLE REPLACEMENT FUND	95,000	230,000	230,000	0	-100.00%
CAPITAL RESERVE FUND-DEBT SERVICE	1,724,000	0	0	0	0.00%
TRANSPORTATION FUND	75,000	0	0	0	0.00%
CAPITAL PROJECTS	820,159	0	0		
CAPITAL PROJECTS-JAIL	500,000	0	114,267	0	0.00%
E-911-REIMBURSEMENT	12,098	0	0		
SUBTOTAL	**4,576,562**	**2,182,182**	**2,490,199**	**2,412,099**	10.54%
CONTINGENCY	0	50,000	50,000	50,000	0.00%
TOTAL / GENERAL FUND	**60,274,687**	**62,409,894**	**64,181,887**	**63,122,087**	1.14%

OTHER FUNDS	FY 2010-11 ACTUAL	BUDGET FY 2011-12 ORIGINAL	BUDGET FY 2011-12 REVISED	BUDGET FY 2012-13 ADOPTED	FY 11-12 ORIGINAL VS FY 12-13 ADOPTED
EMPLOYEE INSURANCE	4,814,612	3,920,000	3,920,000	3,905,000	-0.38%
VEHICLE REPLACEMENT	169,084	363,000	363,000	0	-100.00%
SHERIFF-FEDERALLY SEIZED PROPERTY	11,769	20,000	20,000	38,000	90.00%
SHERIFF-STATE CONTROLLED SUBSTANCE	11,450	20,000	20,000	20,000	0.00%
CAPITAL RESERVE FUND	8,421,365	0	0	0	0.00%
SCHOOL CAPITAL FUND	2,640,717	1,711,335	1,711,335	2,404,067	40.48%
TRANSPORTATION	1,365,431	952,706	923,606	1,164,517	22.23%
TIRE DISPOSAL	125,952	130,000	130,000	135,000	3.85%
E-911	313,082	382,440	832,440	359,451	-6.01%
REVALUATION	49,807	54,460	54,460	54,384	-0.14%
AUTOMATION-PRESERVATION	15,252	24,000	24,000	24,000	0.00%
DEBT SERVICE-MSW LANDFILL	0	0	0	0	0.00%
CAPITAL IMPROVEMENTS	1,222,937	1,952,182	3,609,281	2,412,099	23.56%
SERIES 2007 / 2008 SCHOOL BOND PROJECTS	2,983,239	0	72,623,867	0	0.00%
CAPITAL PROJECTS	8,055,814	0	28,279,806	0	0.00%
CDBG & SFR GRANTS	336,052	0	3,058,688	0	0.00%
FIRE DISTRICTS	1,233,663	1,290,299	1,290,299	1,331,819	3.22%
DEEP RUN WATER & SEWER	0	0	0	0	0.00%
SOLID WASTE MANAGEMENT	3,770,838	3,421,113	3,422,563	3,419,089	-0.06%
FAMILY CAREGIVER - SMART START	145,069	136,962	97,890	136,951	-0.01%
SUB-TOTAL	**35,686,133**	**14,378,497**	**120,381,235**	**15,404,377**	7.13%
GRAND TOTAL - ALL FUNDS	**95,960,820**	**76,788,391**	**184,563,122**	**78,526,464**	2.26%

Lenoir County Public Schools

2011-12 Budget	2012-13 Request
$9,900,000	$9,900,000

SCHOOL BOND PAYMENTS
WITH LOTTERY

FISCAL YEAR	GENERAL FUND REVENUE (5 CENTS)	ART 40 ART 42 SALES TAX	LOTTERY PROCEEDS RECEIVED	2007 2008 BOND PREMIUM	BANKED REVENUE (OVERAGE)	TOTAL DESIGNATED REVENUES	PAYMENT BY FISCAL YEAR	REVENUE OVERAGE OR SHORTAGE
2006-2007	1,496,167	1,500,000		72,532		3,068,699		3,068,699
2007-2008	1,500,000	1,500,000			3,068,699	6,068,699	1,338,975	4,729,724
2008-2009	1,500,000	1,500,000	2,751,657	958	4,729,724	10,482,339	3,543,117	6,939,222
2009-2010	1,775,000	1,500,000	0		6,939,222	10,214,222	5,937,475	4,276,747
2010-2011	1,724,000	1,500,000	1,920,617		4,276,747	9,421,364	6,224,975	3,196,389
2011-2012	1,825,475	1,500,000	0		3,196,389	6,521,864	6,096,475	425,389
2012-2013	1,881,900	2,000,000	1,100,000		425,389	5,407,289	5,967,975	(560,686)
2013-2014	1,900,000	2,500,000	600,000			5,000,000	5,839,475	(839,475)
2014-2015	1,900,000	1,500,000	600,000			4,000,000	5,710,975	(1,710,975)
2015-2016	1,900,000	1,500,000	600,000			4,000,000	5,572,975	(1,572,975)
2016-2017	1,900,000	1,500,000	600,000			4,000,000	5,419,475	(1,419,475)
2017-2018	1,925,000	1,500,000	600,000			4,025,000	5,261,225	(1,236,225)
2018-2019	1,925,000	1,500,000	600,000			4,025,000	5,083,975	(1,058,975)
2019-2020	1,925,000	1,500,000	600,000			4,025,000	4,942,100	(917,100)
2020-2021	1,925,000	1,500,000	600,000			4,025,000	4,804,100	(779,100)
2021-2022	1,925,000	1,500,000	600,000			4,025,000	4,650,600	(625,600)
2022-2023	1,925,000	1,500,000	600,000			4,025,000	4,497,100	(472,100)
2023-2024	1,925,000	1,500,000	600,000			4,025,000	4,343,600	(318,600)
2024-2025	1,925,000	1,500,000	600,000			4,025,000	4,200,125	(175,125)
2025-2026	1,950,000	1,500,000	600,000			4,050,000	4,244,250	(194,250)
2026-2027	1,950,000	1,500,000	600,000			4,050,000	4,079,250	(29,250)
2027-2028	1,950,000	1,500,000	600,000			4,050,000	3,924,125	125,875
2028-2029	1,950,000	1,500,000	600,000			4,050,000	2,919,000	1,131,000
							104,601,342	

LENOIR COUNTY PUBLIC SCHOOLS

FISCAL YEAR	COUNTY OPERATING	% INCREASE	CAPITAL COMMITTED	ADDITIONAL NEEDED	% INCREASE	TAX INCREASE
06-07	9,130,955	1.00%	1,496,167			
07-08	9,222,265	1.00%	1,500,000			
08-09	9,500,000	3.01%	1,500,000			
09-10	9,800,000	3.16%	1,775,000			
10-11	9,900,000	1.02%	1,724,000			
11-12	9,900,000	0.00%	1,825,475			
12-13	9,900,000	0.00%	1,881,900	560,686	5.66%	$ 0.015
13-14	9,900,000	0.00%	1,900,000	839,475	8.48%	$ 0.022
14-15	9,900,000	0.00%	1,900,000	1,710,975	17.28%	$ 0.046
15-16	9,900,000	0.00%	1,900,000	1,572,975	15.89%	$ 0.042
16-17	9,900,000	0.00%	1,900,000	1,419,475	14.34%	$ 0.038

Lenoir Community College

	2011-12 Budget	2012-13 Request
Operating	$2,185,000	$2,593,780
Capital	$100,000	$100,000

North Carolina Eastern Region
Funding by Square Footage Comparison

COLLEGE	COUNTY CURRENT BUDGET	SQUARE FOOTAGE	BUDGET PER SQUARE FOOT
#1 Craven Community College	3,455,130	315,007	10.9684
#2 Coastal Carolina Community College	3,423,840	331,906	10.3157
#3 Pitt Community College	4,348,981	445,518	9.7616
#4 Carteret Community College	2,043,000	236,630	8.6337
#5 Wilson Community College	1,740,653	209,319	8.3158
#6 James Sprunt Community College	1,362,585	170,957	7.9703
#7 Wayne Community College	3,053,684	389,067	7.8487
#8 Nash Community College	1,675,180	258,515	6.4800
#9 Pamlico Community College	552,302	86,755	6.3662
#10 Lenoir Community College	2,185,000	349,565	6.2506
#11 Edgecombe Community College	1,428,710	245,878	5.8106

Thank you Edgecombe!

North Carolina Eastern Region
Funding by FTE Comparison

COLLEGE	COUNTY CURRENT BUDGET	BUDGET FTE	COUNTY CURRENT SUPPORT PER BUDGETED FTE
#1 Craven Community College	3,455,130	3,315	1,042
#2 Carteret Community College	2,043,000	1,981	1,031
#3 James Sprunt Community College	1,362,585	1,556	876
#4 Pamlico Community College	552,302	700	789
#5 Wilson Community College	1,740,653	2,240	777
#6 Wayne Community College	3,053,684	4,092	746
#7 Coastal Carolina Community College	3,423,840	5,117	669
#8 Nash Community College	1,675,180	2,905	577
#9 Lenoir Community College	2,185,000	3,785	577
#10 Pitt Community College	4,348,981	7,859	553
#11 Edgecombe Community College	1,428,710	3,320	430

Thank you Pitt and Edgecombe!

North Carolina's Eastern Region

(Population)

1.	Onslow	177,742
2.	Pitt	168,148
3.	Wayne	113,847
4.	Craven	103,505
5.	Nash	95,840
6.	Wilson	81,234
7.	Carteret	66,469
8.	Lenoir	59,493
9.	Duplin	58,505
10.	Edgecombe	56,552
11.	Pamlico	14,000

North Carolina's Eastern Region

Tax Base

(#'s shown in Billions)

1.	Carteret	18.415
2.	Onslow	12.308
3.	Pitt	11.655
4.	Craven	9.620
5.	Wayne	7.159
6.	Nash	6.800
7.	Wilson	6.386
8.	Lenoir	3.666
9.	Edgecombe	3.416
10.	Duplin	3.304
11.	Pamlico	1.300

North Carolina's Eastern Region

Percent of General Fund

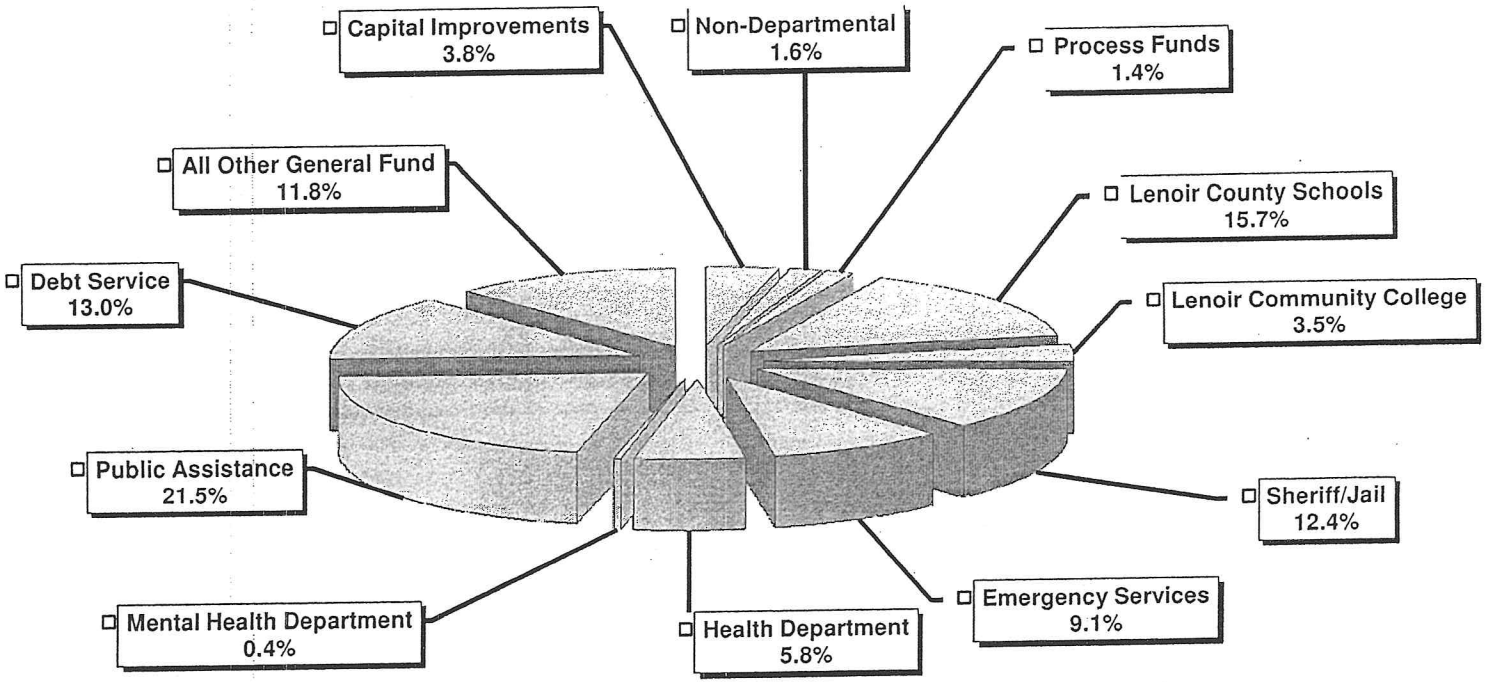
Committed to Community College

		General Fund	General Fund Allotment	Committed to Community College (%)
1.	Craven	93,055,258	3,455,130	3.71%
2.	Lenoir	62,409,894	2,185,000	3.50%
3.	Pamlico	15,870,704	552,302	3.48%
4.	Wayne	89,573,165	3,053,684	3.41%
5.	Pitt	147,338,855	4,348,981	2.95%
6.	Duplin	48,905,947	1,362,585	2.79%
7.	Carteret	74,725,890	2,043,000	2.73%
8.	Edgecombe	58,147,677	1,428,710	2.46%
9.	Onslow	164,140,578	3,423,840	2.08%
10.	Wilson	87,050,770	1,740,653	2.00%
11.	Nash	85,012,682	1,675,180	1.97%

RECOMMENDED VS. REQUESTED LISTS FY 12-13

Unit / Agency	Recommended	Requested	Difference
Lenoir Community College – Operations	$2,185,000	$2,593,780	$408,780
Lenoir Community College - Capital	$100,000	$100,000	0
Lenoir County Public Schools	$9,900,000	$9,900,000	0
SPCA Operations	$115,000	$171,000	$56,000
Library	$740,500	$761,232	$20,732
Parks and Recreation Operating	799,000	$835,400	$36,400
Parks and Recreation Capital	75,000	$100,000	$25,000
Community Council for the Arts	7,500	$7,500	0
Pride of Kinston	0	$25,000	$25,000

FY 12-13 General Fund Appropriations

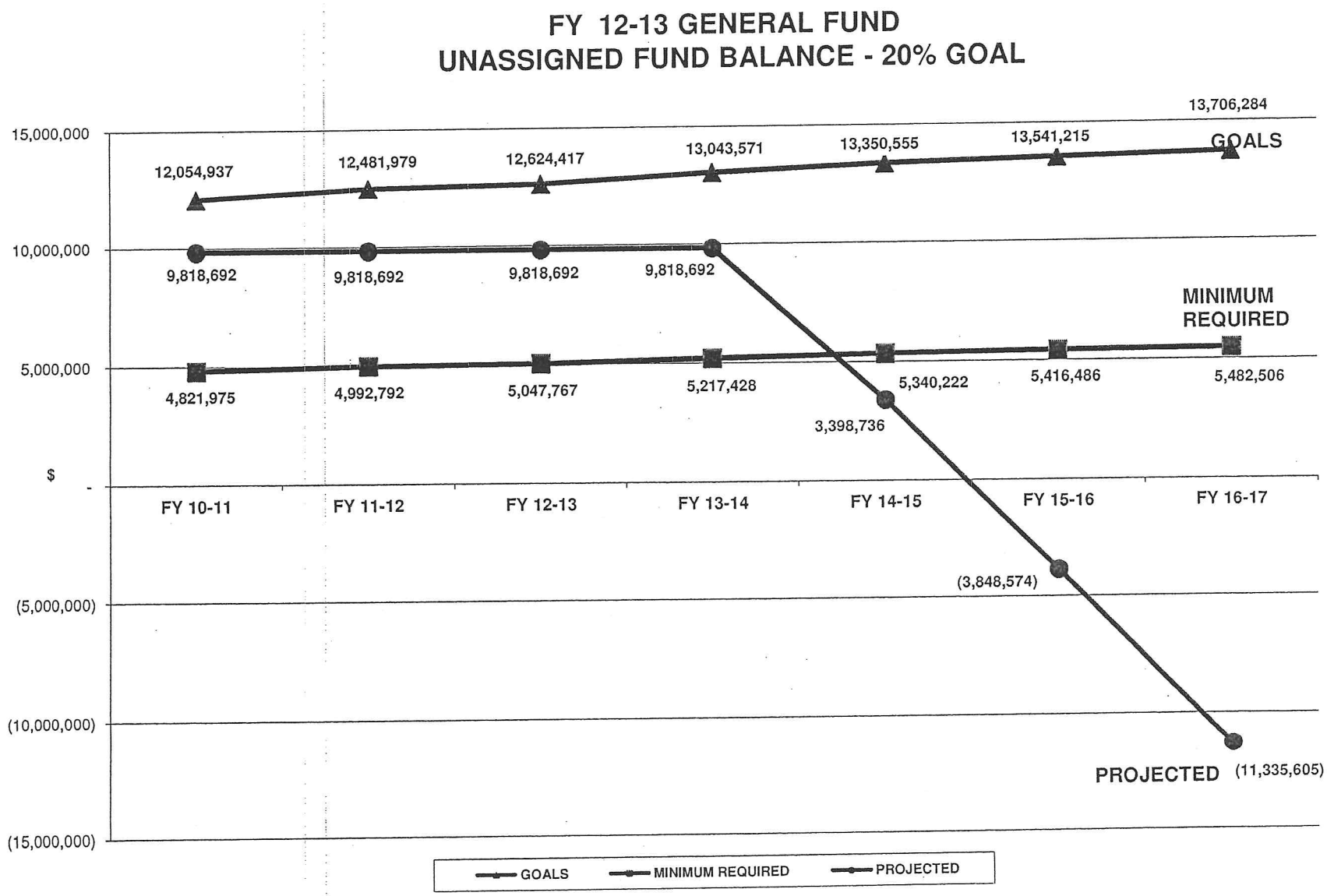


TOTAL $63,122,087

REVENUE/EXPENDITURE GENERAL FUND/FUND BALANCE FORECAST

FISCAL YEAR 2012-2013

					PLANNING YEARS			
	ACTUAL 10-11	ADOPTED BUDGET 11-12	REVISED BUDGET 11-12	ADOPTED BUDGET 12-13	PLANNING BUDGET 13-14	PLANNING BUDGET 14-15	PLANNING BUDGET 15-16	PLANNING BUDGET 16-17
GENERAL FUND AGENCIES	32,802,071	35,393,685	36,621,062	36,143,998	36,505,438	36,870,492	37,239,197	37,611,589
OUTSIDE AGENCIES	808,411	760,320	826,100	723,856	731,095	738,406	745,790	753,247
PROCESS FUNDS - (Pass Through)	962,098	954,377	1,121,236	912,571	921,697	930,914	940,223	949,625
NON-DEPARTMENTAL	1,088,395	1,076,930	1,080,890	1,039,550	1,143,505	1,257,856	1,383,641	1,522,005
SCHOOLS-OPER & CAP	9,900,000	9,900,000	9,900,000	9,900,000	9,999,000	10,098,990	10,199,980	10,301,980
COMMUNITY COLLEGE	2,185,000	2,185,000	2,185,000	2,185,000	2,239,625	2,295,616	2,353,006	2,411,831
CULTURAL	740,500	740,500	740,500	740,500	759,013	777,988	797,438	817,373
RECREATION	733,000	760,000	760,000	799,000	818,975	839,449	860,436	881,946
DEBT SERVICE	6,478,650	8,406,900	8,406,900	8,215,513	8,166,182	8,005,229	7,804,342	7,586,454
CONTINGENCY	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
TRANSFERS TO:								
INSURANCE FUND	0	0	0	0	100,000	200,000	200,000	300,000
REVALUATION FUND	25,000	0	0	0	0	0	0	0
CAPITAL IMPROVEMENTS FUND	1,325,305	1,952,182	2,145,932	2,412,099	2,937,324	3,175,195	2,942,478	2,448,543
VEHICLE REPLACEMENT FUND	95,000	230,000	230,000	0	380,000	390,000	400,000	410,000
CAPITAL RESERVE FUND	1,724,000	0	0	0	0	0	0	0
CAPITAL PROJECTS	820,159	0	0	0	0	0	0	0
TRANSPORTATION FUND	75,000	0	0	0	0	0	0	0
CAPITAL PROJECTS-JAIL	500,000	0	114,267	0	0	0	0	0
E-911 REIMBURSEMENT	12,098	0	0					
DSS - INCREASES-LOCAL					166,000	172,640	179,546	186,727
EMPLOYEE HEALTH & BENEFIT INCREASES					300,000	600,000	900,000	1,200,000
SALARY INCREASES					0	350,000	710,000	1,100,000
TOTAL CURRENT YEAR EXPENDITURES	**60,274,687**	**62,409,894**	**64,181,887**	**63,122,087**	**65,217,853**	**66,752,774**	**67,706,075**	**68,531,322**
ASSIGNED FUND BALANCE APPROPRIATED	0	5,579,051	6,125,615	3,881,053	5,012,839	576,728	0	0
UNASSIGNED FUND BALANCE APPROPRIATED	0	0	0	0	0	6,419,956	7,247,310	7,487,031
TOTAL CURRENT REVENUE	**63,001,231**	**56,830,843**	**58,056,272**	**59,241,034**	**60,205,014**	**59,756,090**	**60,458,765**	**61,044,291**
PROJECTED UNASSIGNED FUND BALANCE	9,818,692	9,818,692	9,818,692	9,818,692	9,818,692	3,398,736	-3,848,574	-11,335,605
	6/30/2011		6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017


FY 12-13 GENERAL FUND
UNASSIGNED FUND BALANCE - 20% GOAL
15,000,000
10,000,000
5,000,000
$ -
(5,000,000)
(10,000,000)
(15,000,000)
FY 10-11
FY 11-12
FY 12-13
FY 13-14
FY 14-15
FY 15-16
FY 16-17
12,054,937
12,481,979
12,624,417
13,043,571
13,350,555
13,541,215
13,706,284
GOALS
9,818,692
9,818,692
9,818,692
9,818,692
MINIMUM REQUIRED
4,821,975
4,992,792
5,047,767
5,217,428
5,340,222
5,416,486
5,482,506
3,398,736
(3,848,574)
PROJECTED
(11,335,605)
GOALS
MINIMUM REQUIRED
PROJECTED

ISSUES/AREAS OF CONCERN WITH FISCAL IMPACT

- **Debt Service**
  - Schools Bonds – Payments Until 2030
  - Jail

- **Lottery Funds**
  - 09-10 $1,100,000
  - 10-11 $700,000
  - 11-12 $600,000
  - 12-13 $600,000
  - 13-14 ?

  - Funds committed to debt service must be covered
  - Work to get funds reinstated

- **Loss of ADM Funds**
  - Funds are used for Capital Projects (Roofs, boilers, etc.)
  - County responsibility for facilities

- **Additional Education Needs**
  - Lenoir County Public Schools
  - Lenoir Community College

- **Employee Pay and Benefits**

YEAR	DATE IMPLEMENTED	AMOUNT
2006-2007	July 1st	2.5%
2007-2008	July 1st	2.5%
2008-2009	July 1st	5%
2009-2010		0
2010-2011	January 1st	2.5%
2011-2012		0
2012-2013		0

ISSUES/AREAS OF CONCERN WITH FISCAL IMPACT (Cont.)

- **Radio System – Current Purchased in 1993-Analogue System**

- **Covering Increase in Cost:** Such as retirement, utilities, etc. as we have done the last several years restricts our ability to provide extra services

*Festival on Neuse	EMS Truck on Site
*Football Games	EMS Truck on Site
*Boy Scout Jamboree	EMS and Sheriff Deputies on Site
*Recreation/Civic Events	

- **Economic Development/Growth:** May tax our infrastructure and ability to provide services

- **Software – Tax, Finance/HR**

- **Space –** Currently do not have the state required amount of square footage for DSS meeting room

- **Aging Facilities**

- **New MSW Cell (Landfill)**

RECOMMENDATION

- Adopt FY 12-13 Budget as shown with no tax increase

- Work to pass Quarter Cent Sales Tax; if approved the additional revenue plus continued cost saving methods being implemented could allow Lenoir County to meet financial obligations through FY 13-14 and FY 14-15 thus allowing additional time for growth and economic recovery. Hopefully thereby avoiding a large property tax increase

*(barring the state not taking additional funds or passing additional unfunded mandates).

*The longer we delay increasing our recurring revenues the greater the increase will need to be.

GLOSSARY

Accrual Accounting: A basis of accounting which revenues and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Ad Valorem Taxes: Please see Property Taxes.

Appropriation: An authorization granted by the Board of Commissioners to make expenditures and incur obligations for purposes specified in the Budget Ordinance.

Assessed Valuation: A value established by the Lenoir County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.

Balanced Budget: When planned expenditures equal anticipated revenues. The North Carolina Local Government Budget and Fiscal Control Act requires the budget, which is submitted to the Board of Commissioners, be balanced.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds.

Budget: A plan of financial operation for the County, which includes estimated revenues and expenditures for a specific fiscal year.

Budget Amendment: A procedure used by the County and Board of Commissioners to revise a budget appropriation.

Budget Calendar: A schedule, which outlines the process of budget preparation, adoption, and administration.

Budget Document: The official document, representing a comprehensive financial program for a specific fiscal year, which is prepared by the County staff and approved by the Board of Commissioners. The document presents policies and various budgetary information which reflects decisions made by the Board of Commissioners.

Budget Message: A general discussion of the budget which provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the County Manager.

Budget Ordinance: A document adopted by the Board of Commissioners which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Outlay: Items (such as vehicles, equipment, and furniture) purchases by the County, which have an expected life, which exceeds one year and a unit cost, exceeding $500.

Cash Accounting: Basis of accounting which recognizes revenues when a government receives cash and costs when its disburses cash.

Cash Management: Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investments, establishing and maintaining banking relationships.

Contingency: Account which funds are set aside for unforeseen emergency expenditures which may become necessary during the year, use of these funds must be approved by the Board of Commissioners before they can be appropriated.

Debt Service: An obligation by the County to pay the principal and interest of all bonds according to a pre-determined payment schedule.

Department: A unit of the County government, which is responsible for performing a primary governmental function.

Delinquent Taxes: Taxes that remain unpaid on and after the due date on which a penalty for non-payment is attached.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds to set aside or commit funds for future expenditures.

Enterprise Fund: A fund used to account for activities that are financed and operated in a manner similar to business enterprises and for which a fee for services or the availability for services are charged to completely or partially recover the expenses of the operation. Enterprise Funds typically include water and sewer, and solid waste.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners in the Budget Ordinance.

Expenditure: The cost of goods or services received by the County.

Fiscal Year: The time period, which indicates the start and finish for recording financial transactions. The Fiscal Year for the County starts on July 1st and ends on June 30th.

Fixed Assets: Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and equipment.

Fund: A fund is a separate fiscal and accounting entity with a separate set of accounting records that governments segregate to carry on a specific activity.

Fund Balance: The cash and investments which remain at the end of the fiscal year which can legally be appropriated to fund expenditures in the upcoming fiscal year. The Local Government Budget Fiscal and Control Act (LGBFCA) limits the amount of fund balance monies which may be appropriated in the next budget year.

GAAP: Generally Accepted Accounting Principals (GAAP) relates to accounting rules and uniform standards for financial reporting representing generally accepted practices and procedures of the accounting profession. G.M.P. provides a set of minimum standards and guidelines for financial accounting and reporting. Therefore, all GAAP-basis Financial Statements are reasonably comparable, regardless of the legal jurisdiction or geographic location of the government.

General Fund: A Fund established to account for the resources used for the general operation of the County.

General Obligation Bonds: Debt instruments issued by the County which are backed by the full faith and credit of the issuing government.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

LGBFCA: The Local Government Budget and Fiscal Control Act governs all financial activities of local governments within the State of North Carolina.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued by revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are "measurable" and "available for expenditure."

Property Taxes (Ad Valorem): Taxes are paid by property owners in the County. These taxes are levied on both real and personal property according to the property's valuation and the tax rate.
Property Tax Rate: The rate at which real and personal property in the County is taxed in order to produce the necessary revenues to conduct vital governmental activities.

Revenue: Income received from a variety of sources and used to finance government or enterprise operations.

Submitted Budget: The budget document made by the County Manager and presented to the Board of Commissioners.

Tax Levy: The total amount of revenue to be raised by property (ad valorem taxes).