



Workshop

- A. Presentation of FY 2017-18 Manager's Recommended Budget



FY 18 Recommended Budget

Fiscal Policy Goals

Strategic Plan, Goal 6D: Enhance fiscal planning for public dollars while leveraging available revenues to the fullest

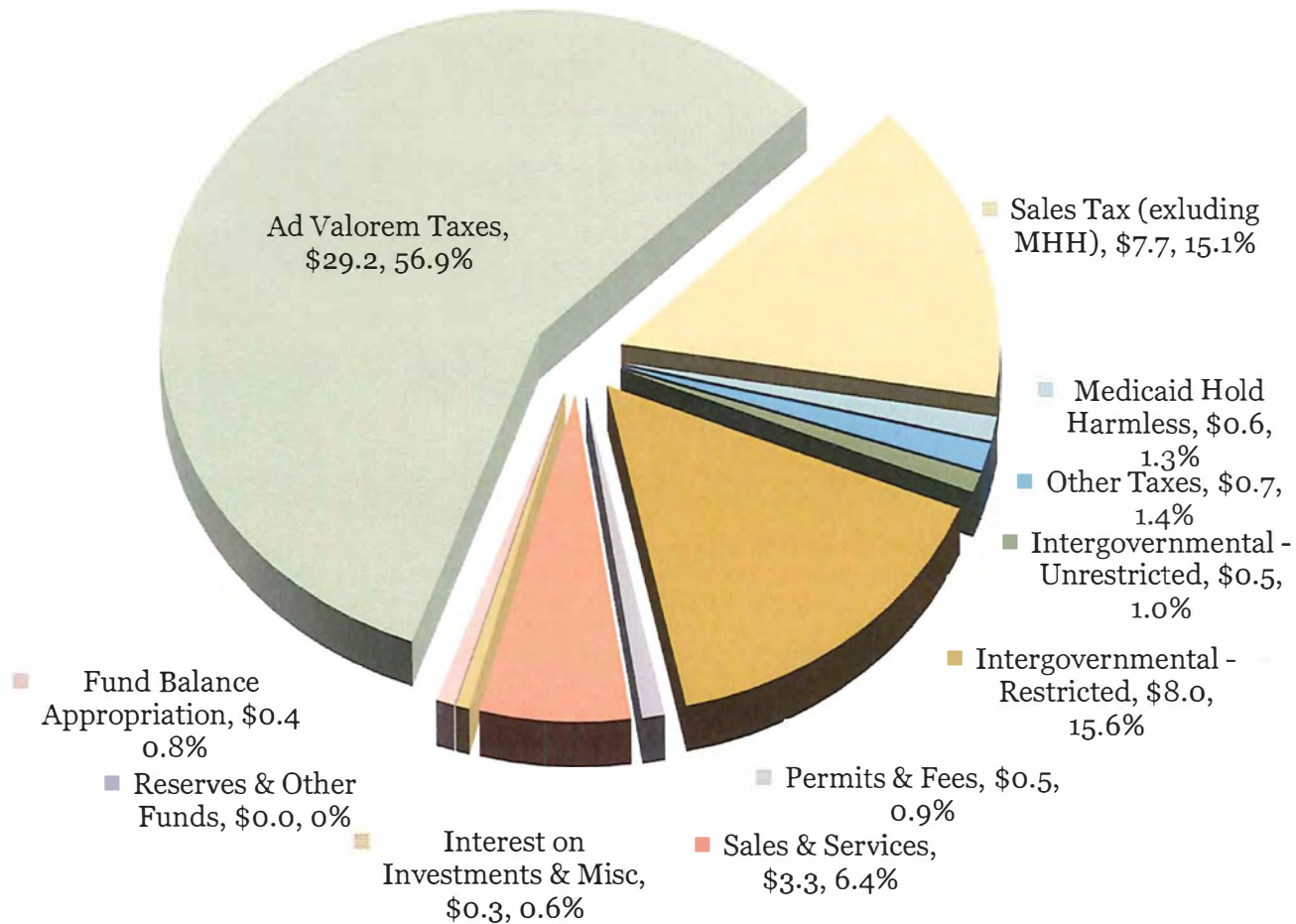
- Continue operating out of current year revenues
- Develop a long term capital improvement plan
 - ▣ Worked FY 17 with BOE and First Tryon Advisors, completed Parks and Rec Master Plan and Comprehensive Plan
- Identify revenue to fund capital needs
 - ▣ Economic Development and Infrastructure Support
 - ▣ Education Facilities
 - ▣ Parks and Recreation
- Work towards multi-year budget planning
 - ▣ Vehicle prioritization, computer replacement schedule, long range maintenance evaluation
- Implement Performance Based Budgeting with outcome measures
 - ▣ Annual Work Plan according to Strategic Plan in first year of implementation
- Consensus on this year's county needs from commissioners for recommended budget

Process with Changes Implemented this Year

- Internal Departments turned in budget requests with justification including proposed work plans
 - ▣ 6 month reviews were evaluated for FY 17 work plans in February
- Nonprofit Requests
 - ▣ Open call for applications in February
 - ▣ Per policy, subcommittee reviewed and scored on a rubric in April
 - ▣ Scoring accompanied by discussion, particularly on state statute restrictions
- School Funding
 - ▣ Second year of School Funding formula implementation
- Outside Agencies- Fire Departments, Rescue Squad, etc
 - ▣ Budget requests due in April, Commissioner presentations in April
- Priorities and Preliminary Discussion
 - ▣ Commissioner meetings in April to clarify priorities, discuss justifications

Revenue Projections

FY 18 RECOMMENDED REVENUES BY TYPE-GENERAL FUND - \$51.2 Million



Revenue Projections



- Property Tax remains more than half of budget revenues with projected growth of 1.2%
- Sales Tax growth appears inflated due to FY 17 surplus from sales tax expansion that will not be realized next year. Projecting 5% above estimate for this year's sales tax receipts
 - Impact of redistribution of legislation
 - Impact of expansion to include services
- Positive growth indicators in interest on investment, permitting and property transfer fees reflect economic growth
 - Product Challenge- almost all spaces are full for business expansion/location
 - Ecusta Rd partnership with City of Brevard and TEA

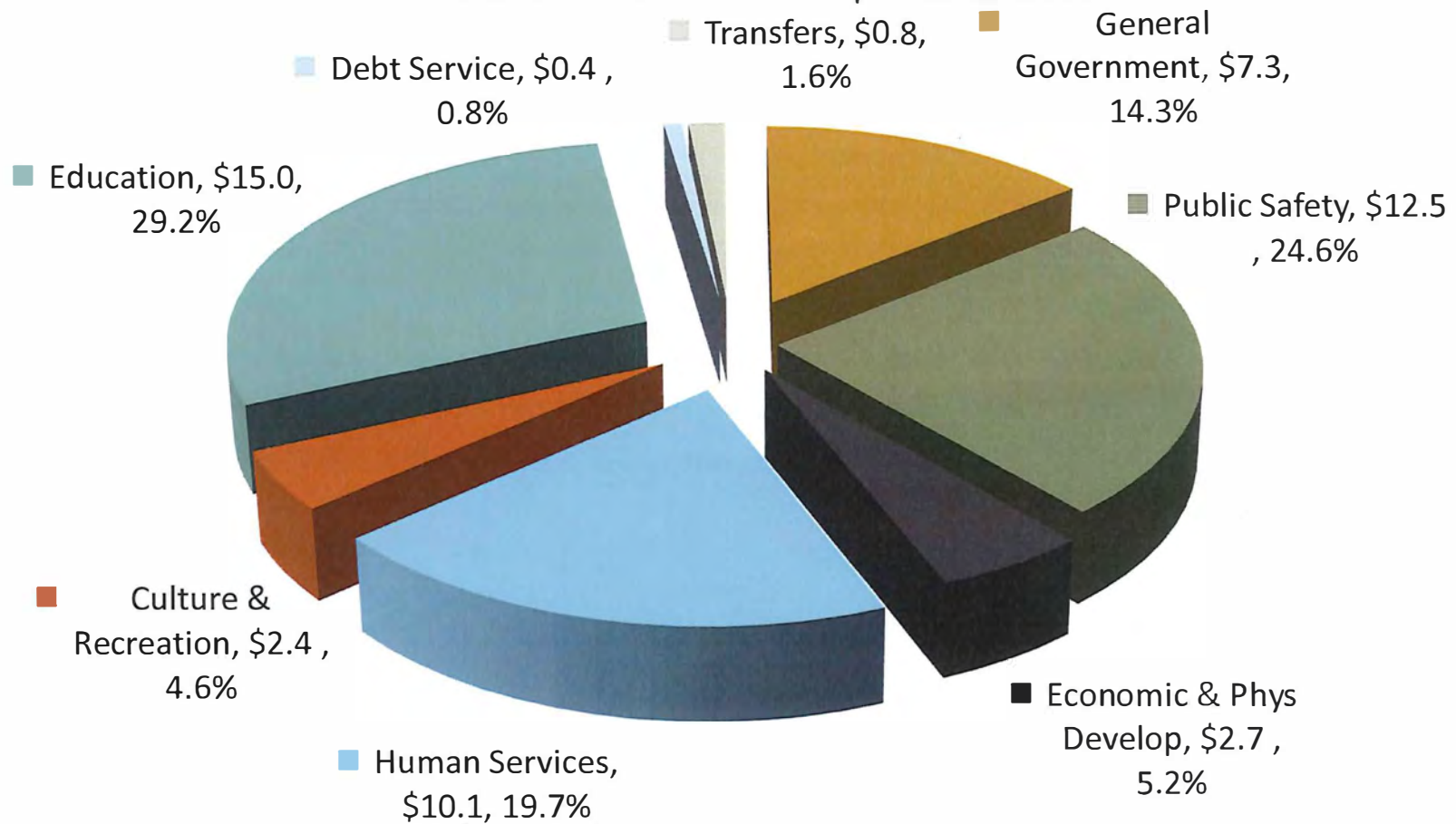
Requests vs Projections- Analysis

- Full funded requested expenditures vs projected total revenue started with a \$3,305,413 deficit
- Justifications have improved over the years
 - ▣ Data submitted for increases and comparing to standards or peer counties
- Utilized commissioner feedback to prioritize needs removing deficit by \$3,305,413*, deferring service expansion or other cuts to requests.
- Included personnel and capital requests that at least had majority support or consensus
- Recommended funding is NOT an indication that all needs are met or that requests will not be seen again in the future.

*Corrected since presentation 5/9/17

Expenditures

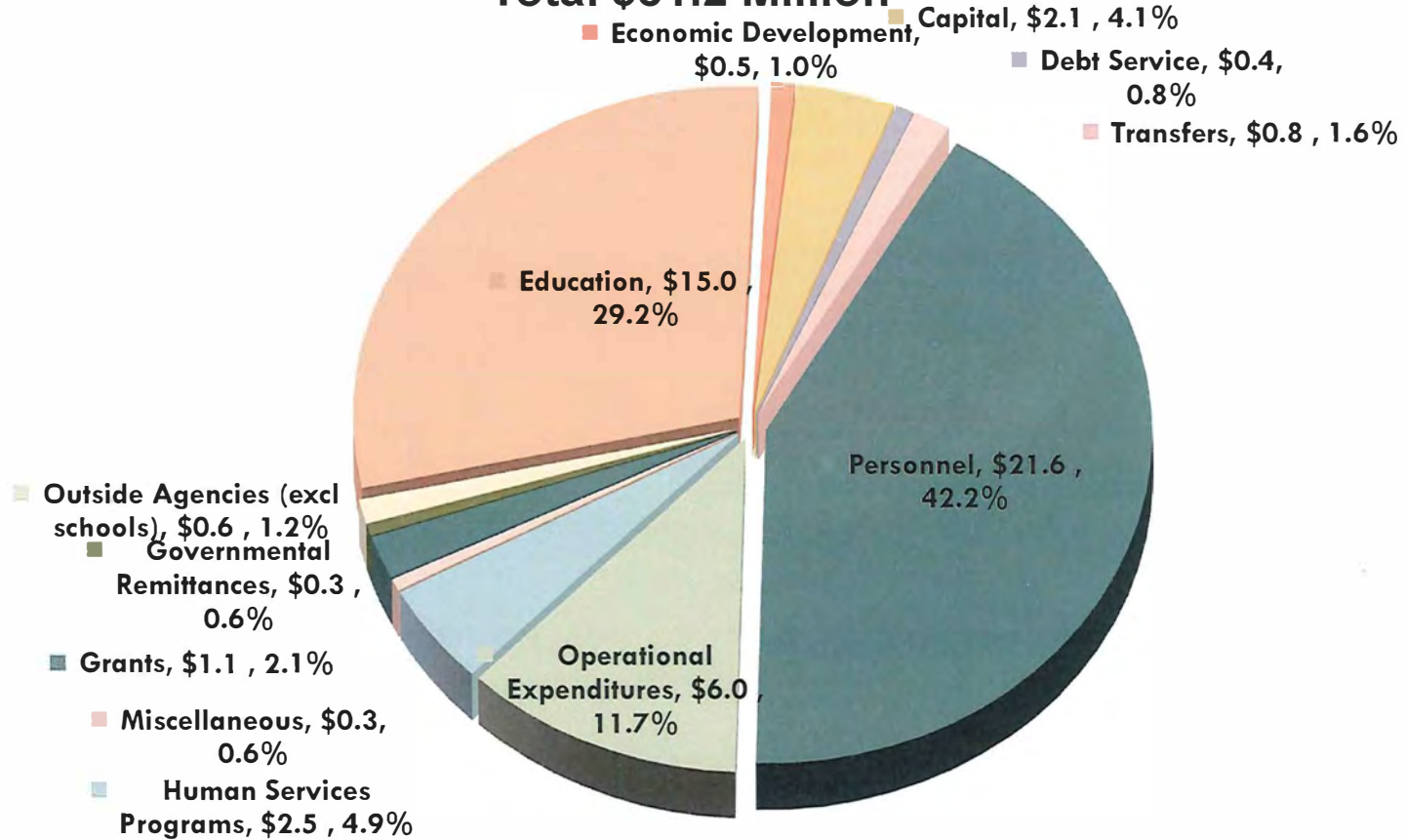
FY 18 BUDGETED EXPENDITURES - GENERAL FUND BY FUNCTION TOTAL \$51.2 Million



Expenditures

FY 18 BUDGETED EXPENDITURES-GENERAL FUND BY NATURAL CLASSIFICATION

Total \$51.2 Million



Summary



- Balanced budget of \$51,176,824 reflecting a 5.8% increase
 - \$1 million Goldenleaf grant
 - Increases for capital expenditures to move forward on deferred maintenance (5 year projections put together on facility needs)
- Moved computer expenditures to the IT Budget to assure that network oversight is in place from the IT Department to protect cybersecurity.
- Recommended budget includes prior tax increase for capital needs
 - Currently Transylvania County is the 32nd smallest population- largest in the State
 - 13th lowest tax rate and 16th lowest effective tax rate last fiscal year (many counties rates went up last year along with Transylvania County's)
- Recommend continued policy development
 - Capital prioritization funding strategies next steps, work with BOE on referendum



Revenues- Assumptions & Trends

Property Tax



- Highest revenue source
- 56.9% of total revenue projected for FY 18 (was 59.5 for FY 17)
- Revenue Neutral: \$.511/\$100 valuation
- Reflects a 1.2% increase from FY 17
- Collection rate assumed at 99.5%
- FY 18 Projected Tax Base is \$5.709 Billion

Sales Tax



- 2016 included the sales tax expansion to services
- July 2016 saw implementation of GS 105-524
 - Redistribution of sales taxes statewide collects \$84.8 million
 - Our portion is about 1.6% of the total collected state wide
 - Lose average of \$7,265 monthly
 - Potential for further change with proposal passed in senate
- FY 18 Budget projection of 5%

Other Taxes and Permit Fees



- Includes:
 - ▣ Elections office revenues
 - ▣ Register of deeds fees
 - ▣ Building and permit fees*

Sales and Services



- ❑ Jail fees from housing other counties
 - ❑ \$40/day per inmate per day revenue
 - ❑ Expect to house average of 3/day in FY 18
 - ❑ Reduction in revenues of \$91k, compared to FY 17 Budget
- ❑ State Misdemeanant Confinement
 - ❑ Average of 21/day
 - ❑ Increasing revenue by \$218k

Sales and Services



- EMS ambulance fees
 - ▣ Decrease in transports also reflects a slight decrease in revenue
- Child Development
 - ▣ No rate changes proposed (market rates steady)
- Animal Services fees
 - ▣ Propose to add medical fees to fee schedule
- Parks and Recreation
 - ▣ Additional revenue from new programs proposed for recreation are offset by cost for additional part time employees and supplies to provide programming

Intergovernmental Revenue



- Goldenleaf Foundation Grant for Ecusta Rd Project
- Public Health and Social Services
 - \$47k for STOP grant in Health Department
 - \$49k decrease in State and federal funding for Foster Care

Interest and Fund Balance



- Improvement in interest rates projected to generate additional \$165k
- No transfer from fund balance budgeted
- \$424k from designated fund balance budgeted
 - ▣ Elections equipment previously anticipated
 - ▣ EM Plan Transfer (Communications equipment already approved)
 - ▣ Sheriff's Dept Jail and Commissary revenue for tuition reimbursement

Fund Balance

GENERAL FUND: FUND BALANCE PROJECTIONS

(in thousands)

	Actual	Projected	Projected
	06/30/16	06/30/17	06/30/18
Total Fund Balance	\$24,776	\$27,482	\$23,792
Non-spendable	\$50	\$38	\$38
Restricted	\$3,740	\$4,016	\$4,083
Committed	\$2,998	\$3,421	\$3,872
Assigned	\$5,529	\$9,052	\$4,703
Total Obligated	\$12,317	\$16,527	\$12,696
Total Available	\$12,459	\$10,955	\$11,096
Expenditures & Transfers Out	\$46,553	\$47,512	\$54,519
Available as % of			
Expenditures & Transfers Out	26.8%	23.1%	20.4%

Solid Waste Fund

- FY 18 supplement from General Fund is \$197k versus \$388k in FY 17

Revenue

- \$3/ton increase in tipping fees proposed- \$55/ton
- Scale sale volume expected to grow 7.4%, over FY 17 end of year estimate
- Fee and volume increase combined projected to generate an additional \$252k
- Slight increase expected in recycling revenues with other revenues expected to remain relatively flat

Expense

- Operating expenses budgeted to be 2.5% more, due primarily to higher fuel and heavy equipment maintenance costs*
- Budgeted capital down slightly- no equipment replacements budgeted for FY 18

Reserves

- NCDENR requires demonstration of financial assurances for closure, post-closure and potential corrective action costs.
- FY 18 provides \$194k for the closure, post-closure, PACA liability and \$146k for the reserve for the next phase



Expenditures

Expenditure Trends



- Small Service expansion
 - Additional recreation programming offset by revenue from those programs
 - Additional support for Special Olympics
 - Additional investigator in Sheriff's office
 - New Register of Deeds Program Thank a Vet
- Catching up on capital needs deferred from prior budget crisis
- 75-85% of the budget is mandated or required to meet state mandates
- Economic Development support is a key strategy in future sustainability

Personnel Detail Changes

Goal 6, Strategy 6C: Provide sufficient resources to recruit and retain qualified professional staff, keep training current and minimize the expense of turnover to insure efficient organizational infrastructure

- **Total of 3 Net Full time positions (\$149,236 Net Cost)**
 - Increasing Communications staff due to changing insurance rating standards
 - Reducing Transportation staff by 1
 - Personnel PT to FT for Human Resources and Building Inspections
 - Sheriff requests additional FT and PT investigator
- **Reclassifications (\$142,848)**

Personnel Detail Changes

New Positions

Human Resources	PT to FT Administrative Support Assistant - 1
Investigations	Investigator - 1
Sheriff	Elimination of PT Administrative Assistant-(1)
Detention Center	Elimination of PT Cook-(1)
EMS	Paramedics - 10
Communications	Telecommunicator II - 2
Communications	Communications Manager - 1
Communications	Elimination of Computer Support Specialist-(1)
Building Permitting/Inspections	Administrative Assistant - 1
Transportation	Transportation Coordinator - 1
Transportation	Elimination of Support Services Administrator-(1)
Transportation	Elimination of Program Support Assistant-(1)
TNRC	Natural Resources Specialist - 1

Personnel Detail Changes

Reclassifications/Additional Hours

Administration	Reclass Clerk to the Board
Finance	Reclass Finance Tech I to Finance Tech II
Maintenance	Hire permanent PT position for HVAC work – 16 hours/week
Project Engineering	Add 1.875 hours/week (from 75% to 80%)
Sheriff/Detention Center	Add PT Chaplain 16 hours/week
Detention Center	Reclass Detention Officer to Corporal
Detention Center	Reclass Cook to Detention Officer - 2
Detention Center	Eliminate PT Cook position
Investigations	Add PT Detective 16 hours/week
EMS	Reclass Training Officer
Communications	Reclass Communications Director
Communications	Add PT for 12 hour shift coverage - 84 hours/week
Public Health	Add PT position for STOP grant
Social Services	Reclass Admin Officer to County DSS Business Officer
Social Services	Reclass Admin Assistant I to Accounting Tech IV
Veterans Services	Add 5 hours/week
Child Development	Add 520 hours/year for FT Director (from 30 to 40 hours/week)
Child Development	Add 1,195 PT hours from 5,725/year to 6,920
Parks & Recreation	Add 1,839 PT hours over original budget (510 hours over current)
Library	Security Officer PT
Library	Increase of \$1.75/hour for Pages (2 years +)
Library	Add 12 hours/month for Library Assistants
Charge to Emergency Telephone Fund	
Communications	Communications Manager - 1
Communications	Elimination of Computer Support Specialist-(1)
Communications	Reclass Communications Director

Personnel Detail Changes

□ Health Care Costs

- Costs escalating annually despite Transylvania County having better than average experiences
- Dependent plans have not seen an increase for employees since 2008 and additional expenses were coming from county funds
- Spouses are a key factor in costs
- Proposing a 15% increase in dependent health (not dental) premium and to phase out employee/spouse coverage after 1 year (spouse coverage still available at family rate) to begin to correct cost split
- Develop internal committee to work over the next year on solutions to assure future stability of the plan

□ Retirement Plan Costs- Local Government

- Employer contributions increasing by 3.4% for general employees and 3.1% for law enforcement
- Budgetary impact of \$36k

Capital- Land and Buildings

Department	Request	Cost
Maintenance	Paving-Quebec EMS Base	\$ 25,162
Parks & Recreation	Replacement of Softball Field Fencing at Recreation Center Park	\$ 26,000
Parks & Recreation	ADA Improvements in Parks	\$ 30,000
Parks & Recreation	Blue Ways Improvements	\$ 10,000
Solid Waste	Paving-Landfill Access Road	\$ 118,826
TOTAL LAND IMPROVEMENTS		\$ 209,988
Maintenance	DSS Building Window Replacement	\$ 119,600
Maintenance	DSS Building Roof Replacement-upper section	\$ 66,189
Maintenance	Courthouse Bell Tower Repair	\$ 150,000
Maintenance	Register of Deeds-Installation of Additional Counters	\$ 18,500
Maintenance	HVAC Replacements	\$ 50,000
Maintenance	Recreation Center Lobby Tile Replacement	\$ 5,147
Maintenance	Recreation Center Bathroom Stall Replacement	\$ 9,340
Maintenance	Detention Center Security Equipment Replacement	\$ 35,000
Maintenance	Courthouse Security Camera System Upgrade	\$ 8,660
Maintenance	Courthouse - Construction Security Wall	\$ 12,000
Maintenance	Animal Shelter-Epoxy for Animal Areas	\$ 20,000
Social Services	Construction of 4 Offices	\$ (19,803)
Social Services	Addition of 2nd Reception Window on 1st Floor	\$ (9,738)
TOTAL BUILDING IMPROVEMENTS		\$ 494,436

Capital- Vehicles and Heavy Equip.

Tax Office	Jeep Renegade Latitude 4X4 (replacement)	\$ 19,870
Maintenance	F-550 with Dump Bed (addition)	\$ 56,401
Sheriff's Office	Tactical Rescue Vehicle (addition)	\$ (334,046)
Sheriff's Office	Vehicles - 7 Replacements & 1 Addition	\$ 437,220
Fire Marshal	F-150 Crew Cab with cover (replacement)	\$ (42,546)
EMS	F-450 Ambulance (replacement)	\$ 200,210
Soil & Water	Ford Explorer 4X4 4WD (addition)	\$ (27,188)
Social Services	Ford Explorer SE 4X4 (replacement)	\$ 22,031
Transportation	Van-Senior Citizens (replacement)	\$ 61,444
Solid Waste	F-150 Truck 4x4	\$ (23,000)
TOTAL VEHICLES		\$ 797,176
Parks & Recreation	Replacement of Zero-Turn Mower	\$ 9,427
TOTAL HEAVY EQUIPMENT		\$ 9,427

Capital- Computers, Software, Other

Communications	File Server with Backup for Public Safety Facility	\$	15,420
TOTAL COMPUTER HARDWARE		\$	15,420
Elections	Replacement of Voting Equipment	\$	421,708
Maintenance	Tractor with Backhoe Attachment	\$	42,558
Sheriff's Office/Jail	Video Visitation System	\$	30,720
Sheriff/Narcotics Task Force	Unmanned Aerial Surveillance System	\$	(8,500)
EMS	Stryker Cot Lease	\$	5,929
Animal Services	Animal Containment Unit	\$	7,877
Animal Services	Commercial Washer & Dryer	\$	9,045
Communications	Alarm Monitoring Receiver for 911 Center	\$	49,250
Communications	Relocation of Transmitters (Tac 9 & Tac 16)	\$	25,600
Communications	Microwave Ethernet Connections/Tactical Transmitter	\$	20,000
Communications	Mobile Command Unit	\$	16,000
Parks & Recreation	John Deere Gator/ATV	\$	9,100
Solid Waste	Roll-off Box Replacement	\$	40,000
Solid Waste	ATV	\$	9,100
TOTAL OTHER EQUIPMENT		\$	686,887

SUMMARY OF CAPITAL ITEMS BUDGETED
 FY 17 ORIGINAL VS FY 18 REQUESTED & RECOMMENDED

General Fund	FY 17 <u>Original</u>	FY 18 <u>Requested</u>	FY 18 <u>Recommended</u>	FY 17 vs 18 <u>Variance</u>
Land Improvements \$	80,387	\$ 91,162	\$ 91,162	\$ 10,775
Building Improvements \$	272,252	\$ 523,977	\$ 494,436	\$ 222,184
Vehicles \$	590,164	\$ 1,200,956	\$ 797,176	\$ 207,012
Heavy Equipment \$	51,500	\$ 9,427	\$ 9,427	\$ (42,073)
Computer Hardware \$	56,341	\$ 15,420	\$ 15,420	\$ (40,921)
Other Equipment \$	208,891	\$ 646,287	\$ 637,787	\$ 428,896
Software Conversion \$	5,728	\$ -	\$ -	\$ (5,728)
Total General Fund	\$ 1,265,263	\$ 2,487,229	\$ 2,045,408	\$ 780,145
Solid Waste Fund				
Land Improvements \$		\$ 118,826	\$ 118,826	\$ 118,826
Vehicles \$	144,000	\$ 23,000	\$ -	\$ (144,000)
Heavy Equipment-		\$ -	\$ -	\$ -
Other Equipment \$	40,000	\$ 40,000	\$ 49,100	\$ 9,100
Total Solid Waste Fund	\$ 184,000	\$ 181,826	\$ 167,926	\$ (16,074)
Emergency Telephone Fund				
Other Equipment \$	61,000	\$ -	\$ -	\$ (61,000)
Total Emergency Phone Fund	\$ 61,000	\$ -	\$ -	\$ (61,000)
Total All	\$ 1,510,263	\$ 2,669,055	\$ 2,213,334	\$ 703,071

Capital- Totals by Fund

Capital Recommended Summary

Goal 6, Strategy A: Provide facilities that allow for efficient service delivery to the public while creating a secure, inviting and friendly environment for customers and citizens

- Total Capital Funding at \$2.2 million
 - Catch up on maintenance needs (Five year need projection prepared)
 - Working to stabilize maintenance related capital
- Increasing needs around cyber security/data management
- Continue to make progress on deferred maintenance
- Utilized vehicle ranking on vehicles requested and shifted vehicles where available to maximize use

Overarching Budget Expenditure Factors

- Contingency increased to \$127,760
- Parks and Recreation Reserve at end of this fiscal year at \$380,000 minimum to be available for Master Plan Implementation and Capital projects after subtracting \$160k for air conditioning in the gym.
- Budgeting for a \$280,000 Emergency Services for second half of the communications upgrade voted for in April 2017
- Includes revenue from inmate phone and commissary, minus expenses associated, to go into a Reserve Fund for Sheriff's Office (commissioners to determine any guides on usage) estimated at \$25,560 annually
- Includes 1% of budgeted revenue on out of county inmates to help pay off debt service on the public safety building

Outside Agency Requests

State Law regarding funding outside agencies (SOG Blog, Millonzi)

Constitutional Authority and Requirements. [Article V, Section 2\(7\) of the North Carolina Constitution](#) permits the General Assembly to authorize local governments to “contract with and appropriate money to any person, association, or corporation for accomplishment of public purposes only.” And, in fact, all expenditures of public funds must satisfy the North Carolina Constitution’s public purpose requirement. See [N.C. Const. Art. V, Sect. 2\(1\)](#). I discussed the contours of this requirement in a previous [post](#), but generally the provision requires that all public funds, no matter what their source, be expended for the benefit of the citizens of a unit generally, and not solely for the benefit of particular persons or interests.

Statutory Authority and Requirements. Furthermore, satisfying the public purpose requirement is necessary but not sufficient. A local government also must have statutory authority to expend public funds for a particular purpose. See *Hughey v. Cloninger*, 297 N.C. 86 (1979). The General Assembly has authorized both counties and municipalities to “appropriate money to any person, association, or corporation” [G.S. 160A-20.1](#) (municipalities); [G.S. 153A-449](#) (counties). There is an important limitation on this authority, though. The appropriations ultimately must be used to “carry out any public purpose that the [local governments are] authorized by law to engage in.” *Id.*

Outside Agency Requests

Sub-committee review overall comments

- Criteria for scoring was consistent and included:
 - ▣ Ability to enhance/supplement county services
 - ▣ Outcomes in line with strategic plan
 - ▣ Scale out outcomes vs. expense “bang for the buck”
- \$313,500 requested, \$126,500 Recommended (45k less than FY17)
- Additional trends in review:
 - ▣ Some requested more funds than granted
 - ▣ Sub-committee felt some of the groups could work together to create operational efficiencies
 - ▣ Sub-committee proposes that \$10k be allocated to the Joint Historic Resources Board in FY 19 to allocate to those seeking funding for history and culture preservation
 - ▣ Feedback from discussion to be shared as requested

Outside Agency Requests

<u>Discretionary Agencies</u>	<u>County Goal/ Strategy</u>	<u>FY 18 Requested Amount</u>	<u>FY 17 Approved Amount</u>	<u>Funding Rec</u>
Blue Ridge Community Health Services	5B	\$10,000	\$10,000	\$10,000
Pisgah Legal Services	2B & 5B	\$27,500	\$25,000	\$27,500
Bread of Life TC	5A & 5C	\$4,000	\$4,070	\$4,000
Transylvania Christian Ministry	1B & 5B	\$10,000	\$10,000	\$10,000
Transylvania County Arts Council	1B, 1C, 2A, & 2B	\$3,000	\$2,000	\$3,000
Western Carolina Community Action (WCCA)	5D	\$27,000	\$19,440	\$27,000
Historical Society	3C & 5C	\$4,000	\$4,000	\$3,000
Brevard College	2A, 3A, 3C, & 5B	\$48,500	\$18,000	\$18,500
The Mediation Center	5B & 5D	\$10,000	\$10,000	\$10,000
Transylvania Heritage Museum	2A, 3C & 5C	\$7,000	\$3,000	\$3,500
Transylvania Farmers' Market	None cited on application	\$12,000	\$12,000	\$10,000
Smart Start	2A & 2B	\$10,000	\$0	\$0
Boys and Girls Club	2A & 5D	\$13,000	\$0	\$0
Brevard Music Center	1A	\$25,000	\$25,000	\$0
PARI	1B	\$25,000	\$0	\$0
Transylvania Vocational Services (TVS)	1B	\$30,000	\$29,400	\$0
Transylvania Vocational Services (TVS)	1B & 6D	\$25,000	\$0	\$0
United Way	5	\$20,000	\$0	\$0
WNC Communities	1B, 3C	\$2,500	\$0	\$0

Strategic Plan, Goal/Strategy 5C: Preserve and educate about cultural heritage of the community

Goal/Strategy 3B: Support community involvement in civic activities across demographics and geographies

Outside Agency Requests

Community Centers

- Elections will pay rent for those they use
- Funding to community centers will need to require
 - 501 (c)-3 Status
 - Memorandum of Understanding showing community center's case that the funds are for public use and for a service the county could statutorily provide themselves
- Recommend including \$50,000 for grant funds to be set aside pending policy and process development
 - Have Planning and Community Development prepare for fall 2017 consideration under the annual work plan:
 - Connected Grant: Policy detailing requirements and procedure for applications to be in compliance with state guidelines including a MOU sample to provide free wi-fi hotspots at community centers
 - Facility Improvements: Policy detailing requirements and procedure for applications to be in compliance with state guidelines including a MOU sample to reflect how the capital improvement will be used for a public use the county is statutorily authorized to provide.

Outside Partner Agencies

Strategic Plan, Goal/Strategy 4A: Protect and preserve natural resources with long term plans including water, air and forest resources to insure long term sustainability

- Co-operative Extension
- NC Forest Service
- Vaya Health LME/LMO
- Land of Sky
- River Stewards Tree removal fund

Rescue Squad

Strategic Plan, Goal Strategy 5B: Provide resources, infrastructure and services that improve public health, mental health, wellness and safety to insure a vibrant community

- Transylvania County Rescue Squad
 - Recommended Funding: \$229,000
 - *Do not recommend funding for additional staff at this time. Currently revising contract and under review with county attorney*
 - Total Requested: \$323,000
 - *Includes two new full time positions*

Education

Strategic Plan, Goal/Strategy 2A: Provide resources to support quality educational opportunities with a standard of excellence

Legislative Responsibility

“include appropriations sufficient, when added to appropriations from [the State], for current operating expense of the public school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources and consistent with the fiscal policies of the board of commissioners,”

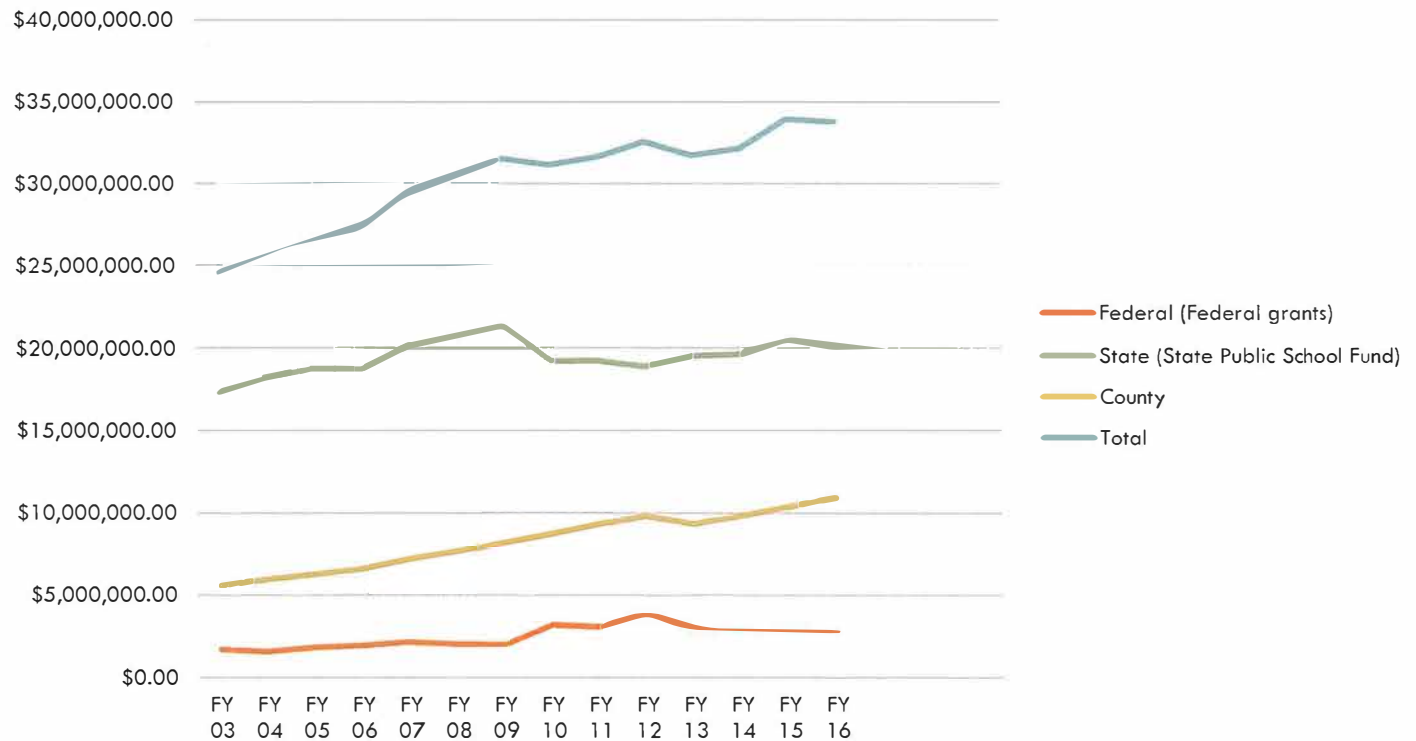
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Education- a TOP local priority

Fast Facts

- Transylvania County ranks 5th in per student current spending FY16 &17 (operations/ personnel)
- According to the Asheville Citizen Times Article in Feb 2016, Transylvania had the 3rd highest teacher supplement in WNC, behind Asheville and Buncombe Co by \$195 and \$58, respectively
- Transylvania also funds education at a higher % of the total budget than most peer counties

Funding Level Changes- Local, State and Federal- excluding capital



Education- Peer Counties

- Education Funding has grown by an average 4.71% at the local level since FY 2004 (70.7% total)
- Other County services and responsibilities have grown by an average 2.73% (41% total)

County	County Current/ADM	Rank	Total/ADM	Rank	ADM
Macon	\$1,627	28	\$2,618	31	4,387
Jackson	\$1,815	26	\$2,692	27	3,761
Dare	\$4,436	1	\$6,751	3	5,010
Montgomery	\$1,358	37	\$2,030	54	4,019
Scotland	\$1,801	27	\$2,118	49	5,876
Bladen	\$1,453	45	\$2,083	53	4,661
Henderson	\$1,773	34	\$2,480	34	13,716
Polk	\$2,202	17	\$2,928	21	2,185
Buncombe	\$2,375	16	\$4,286	6	29,188
Haywood	\$2,098	21	\$2,477	35	7,186
Transylvania	\$3,279	5	\$4,069	8	3,485

Education

Summary

- ▣ Blue Ridge Community College request:
 - \$421,739 (increase of ~\$50k after decrease of ~\$60k last year)
- ▣ Second Year of Implementing the Local Public School funding formula
 - This netted a 5.85% increase per ADM (student) this year
 - Projected ADM at 3,412 according to NCDPI
 - Current Expense Funding Requested: \$12,244,898, 7.2% increase
- ▣ Capital allocation at \$1.8 million to cover reoccurring capital expenses and additional expenses towards identified school needs
 - School Capital Requested: \$3,045,460, 69% increase

Reserve Funds

Strategic Plan, Goal/Strategy 5A: Provide framework for prevention, response and recovery for individual and community wide emergencies in Transylvania County

- Parks and Recreation Strategic Plan
 - ▣ Reserving funding from FY 17 for gym air conditioning
 - ▣ Anticipate \$380k in reserve end of FY 18
- Emergency Services
 - ▣ Funding for FY 17 and FY 18 to go to communications upgrade approved in FY 17
 - ▣ Future earmark funds are implementing staffing change in communications that will impact fire insurance ratings
- Economic Development
 - ▣ Continued funding to support TPED contract expiring 6/30/17
 - ▣ Fund balance projection anticipates \$3 million allocation in addition to Goldenleaf funds to be utilized for Ecusta Road product development project.

Operational Summary



- Recommended Budget can operate existing services and fund existing obligations as presented with:
 - ▣ No property tax increase
 - ▣ No transfer of undesignated fund balance
- FY 17 projected \$1.1 million to go into fund balance
 - ▣ Better than projected sales tax and delayed implementation of parks and recreation and emergency services improvements is showing an increase.
- Historically, the county has used fund balanced at budget and has been able to break even or add to it by end of year. If there are no major unforeseen issues next year, staff anticipate fund balance addition at the end of FY 18 that will help offset moving forward on the Ecusta Rd project.

Conservative Budgeting Philosophy



- Revenues are projected conservatively
- Expenditures are projected using data, but anticipating some cost variance by purchasing (as much as a year away)
- Organizational culture and procedures require consumerist shopping for best pricing at purchasing
- Factors of risk in this budget:
 - ▣ Fuel pricing
 - ▣ Investment projections subject to major event or crisis
 - ▣ Sales tax projections increasingly challenging due to formulas and ties to requirements on how those funds are spent
 - ▣ Capital projects are estimated and some of them are older buildings that could uncover additional issues or unforeseen costs.

Budget Recommendation Part 2

- Planning for the Future

Strategic Plan, Goal 1B: Plan, advocate and provide for infrastructure to support economic development and to make the community a desirable place to live and work

- Major Capital Planning has begun with significant needs
 - Does not include annual capital such as maintenance, vehicle/equipment replacements, computer replacements, etc.
- There are not funds in the Operations Budget to pursue Design/Construction or Debt Service
- Capital List
 - Schools \$93 million- discussion of bond in 2018
 - Water Needs Community Wide- \$40 million
 - EMS Main Station Estimate \$1.6 million
 - Courthouse Needs Estimate \$16-\$24 million
 - Parks and Recreation- \$32.2 million
 - Economic Development- Product and Site Development
 - \$3 million from fund balance FY 18

Fire District Tax Rates

Budget and Tax Rate including additional staffing and Capital requests

District	Budget Request	Current Rate	Rate with all requested	Rate Difference
Brevard/Sylvan	\$2,035,640			
Valley II	(\$374,303)	0.0393	0.0407	0.0014
Rosman	\$524,904	0.1091	0.1159	0.0068
Little River	\$451,994	0.0877	0.0911	0.0034
Connestee	\$707,212	0.0673	0.0767	0.0094
	\$297,067			
Cedar Mountain	(\$194,000)	0.1331	0.1378	0.0047
Lake Toxaway	\$780,343	0.0459	0.0479	0.002
Balsam Grove	\$98,277	0.1098	0.1098	0
North Trans.	\$208,050	0.1279	0.1669	*

Fire District Requests



- Brevard Fire/Sylvan Valley II
 - Airpack replacement loan \$43,500 for 10 years
 - Personnel evening: \$51,240
 - Rescue truck with equipment \$850k with debt service to begin FY19
- Rosman Fire
 - Additional staffing: \$28,000
- Little River Fire Dept
 - Continue main station remodel \$14,400
- Connestee Falls Fire
 - Additional 2 staff increase: \$80,000

Fire District Requests



- Cedar Mountain Fire
 - Additional staff from Greenville Co Revenue
 - No county tax funding increase requested
- Lake Toxaway Fire
 - Funding to keep 2nd staff member hired from savings: \$45,000
 - Building fund for 3 bay building behind main: \$35,000
- Balsam Grove
 - Only dept without staffing
 - Could use EMT for call volume and long response time to area for EMS
- North Transylvania Fire
 - Budget needs exceed capacity
 - If no outside funds will make drastic cuts to remove 50k to avoid tax increase

Discussion



- *Be patient, be kind, be courteous and be cordial*
- Identify topics for the workshop next Monday*
that *do not* have consensus tonight
 - ▣ Do you need additional data?
 - ▣ Do you need more detail on an area?



FY 18 General Fund Revenue

General Fund - Budget Summary of Revenues

	FY 16-17	%	FY 17-18	%	Change	
	<u>Approved Budget</u>	<u>Total</u>	<u>Proposed Budget</u>	<u>Total</u>	<u>FY 18 vs FY 17</u> <u>\$\$</u>	<u>%</u>
Ad Valorem Taxes	\$28.8	59.5%	\$29.2	56.9%	\$0.4	1.2%
Sales Tax (exluding MHH)	\$6.6	13.7%	\$7.7	15.1%	\$1.1	16.4%
Medicaid Hold Harmless	\$0.6	1.2%	\$0.6	1.3%	\$0.0	14.5%
Other Taxes	\$0.7	1.3%	\$0.7	1.4%	\$0.0	12.1%
Intergovernmental - Unrestricted	\$0.5	1.1%	\$0.5	1.0%	\$0.0	-2.7%
Intergovernmental - Restricted	\$7.2	14.9%	\$8.0	15.6%	\$0.8	10.6%
Permits & Fees	\$0.4	0.9%	\$0.5	0.9%	\$0.1	16.6%
Sales & Services	\$3.2	6.6%	\$3.3	6.4%	\$0.1	2.3%
Interest on Investments & Misc	\$0.1	0.3%	\$0.3	0.6%	\$0.2	106.8%
Reserves & Other Funds	\$0.0	0.0%	\$0.0	0.0%	\$0.0	0.0%
Fund Balance Appropriation	<u>\$0.3</u>	0.5%	<u>\$0.4</u>	0.8%	<u>\$0.1</u>	63.0%
Total General Fund Revenues	\$48.4	100.0%	\$51.2	100.0%	\$2.8	5.8%

General Fund Revenues

Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues

	FY 16 Actual	FY 17 Original Budget	FY 18 Requested Budget	FY 18 Recommended Budget	Dollar Change - Recomm'd vs			Percent Change - Recomm'd vs		
					FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
					Actual	Original	Requested	Actual	Original	Requested
Advalorem-Current Year	26,267,613	27,282,690	27,551,358	27,551,358	1,283,745	268,668	-	4.9%	1.0%	n/a
Advalorem-Prior Years	35,130	41,700	31,650	31,650	(3,480)	(10,050)	-	-9.9%	-24.1%	n/a
Motor Vehicle Tax-Current Year	970,134	1,400,332	1,483,036	1,483,036	512,902	82,704	-	52.9%	5.9%	n/a
Motor Vehicle Tax-Prior Year	301,773	-	-	-	(301,773)	-	-	-100.0%	n/a	n/a
Tax Refunds	(10,037)	(11,975)	(13,000)	(13,000)	(2,963)	(1,025)	-	n/a	n/a	n/a
Late List-Current Year	10,499	13,925	10,500	10,500	1	(3,425)	-	0.0%	-24.6%	n/a
Late List-Prior Years	112	175	175	175	63	-	-	56.3%	0.0%	n/a
Interest-Current Year	59,953	60,000	62,200	62,200	2,247	2,200	-	3.7%	3.7%	n/a
Interest-Prior Years	12,283	9,300	10,700	10,700	(1,583)	1,400	-	-12.9%	15.1%	n/a
Motor Vehicle Interest	677	500	700	700	23	200	-	3.4%	40.0%	n/a
Advertising Cost-Current Year	837	1,500	1,000	1,000	163	(500)	-	19.5%	-33.3%	n/a
Advertising Cost-Prior Years	484	525	500	500	16	(25)	-	3.3%	-4.8%	n/a
Total Ad Valorem Taxes	27,649,458	28,798,672	29,138,819	29,138,819	1,489,361	340,147	-	5.4%	1.2%	n/a
One Cent Sales Tax	2,933,384	2,846,607	3,346,702	3,346,702	413,318	500,095	-	14.1%	17.6%	n/a
1983 1/2 Cent Sales Tax	1,597,975	1,495,074	1,688,742	1,688,742	90,767	193,668	-	5.7%	13.0%	n/a
1983 1/2 Cent Schools	578,516	640,746	723,746	723,746	145,230	83,000	-	25.1%	13.0%	n/a
1986 1/2 Cent Sales Tax	451,016	624,384	734,214	734,214	283,198	109,830	-	62.8%	17.6%	n/a
1986 1/2 Cent Schools	1,157,032	936,575	1,101,320	1,101,320	(55,712)	164,745	-	-4.8%	17.6%	n/a
Article 44 1/2 Cent Sales Tax	726	86,495	296	296	(430)	(86,199)	-	-59.2%	-99.7%	n/a
Article 44 *524 Sales Taxes	9,734	-	122,623	122,623	112,889	122,623	-	1159.7%	n/a	n/a
Sales Taxes (excluding MHH)	6,728,383	6,629,881	7,717,643	7,717,643	989,260	1,087,762	-	14.7%	16.4%	n/a
Medicaid Hold Harmless Funds	652,243	559,000	640,000	640,000	(12,243)	81,000	-	-1.9%	14.5%	n/a
Excise Tax - Real Property Transfer	511,204	500,000	575,000	575,000	63,796	75,000	-	12.5%	15.0%	n/a
Recording/Attest Fees	126,510	135,000	137,000	137,000	10,490	2,000	-	8.3%	1.5%	n/a
Other Taxes & Licenses	637,714	635,000	712,000	712,000	74,286	77,000	-	11.6%	12.1%	n/a
Payment in Lieu of Taxes	210,419	216,732	215,000	215,000	4,581	(1,732)	-	2.2%	-0.8%	n/a
CATV 5% Franchise Tax	109,688	104,100	110,200	110,200	512	6,100	-	0.5%	5.9%	n/a
ABC Net Revenue	53,244	70,000	55,000	55,000	1,756	(15,000)	-	3.3%	-21.4%	n/a
.05 Bottle Liquor	9,678	9,600	9,500	9,500	(178)	(100)	-	-1.8%	-1.0%	n/a
Alcohol Beverage Tax Distribution	109,645	114,490	111,100	111,100	1,455	(3,390)	-	1.3%	-3.0%	n/a
Unrestricted Intergovernmental Revenues	492,674	514,922	500,800	500,800	8,126	(14,122)	-	1.6%	-2.7%	n/a
Restricted Forest Funds	110,304	63,000	20,320	20,320	(89,984)	(42,680)	-	-81.6%	-67.7%	n/a
Facility Fees	35,388	38,000	36,000	36,000	612	(2,000)	-	1.7%	-5.3%	n/a
Interest on Facility Fund	126	165	500	500	374	335	-	296.8%	203.0%	n/a

General Fund Revenues
Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues

	FY 16	FY 17	FY 18	FY 18	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	Actual	Original Budget	Requested Budget	Recommended Budget	FY 16 Actual	FY 17 Original	FY 18 Requested	FY 16 Actual	FY 17 Original	FY 18 Requested
SCAAP Funds	768	-	-	-	(768)	-	-	-100.0%	n/a	n/a
National Forest Patrol	9,064	9,064	9,064	9,064	-	-	-	0.0%	0.0%	n/a
Federal Equitable Sharing Program	-	65,000	-	-	-	(65,000)	-	n/a	-100.0%	n/a
Emergency Management	20,625	20,625	20,625	20,625	-	-	-	0.0%	0.0%	n/a
Emergency Grant Supplement	17,917	-	-	-	(17,917)	-	-	-100.0%	n/a	n/a
Golden Leaf Foundation Grant	-	-	1,052,100	1,052,100	1,052,100	1,052,100	-	n/a	n/a	n/a
MIPPA Grant	1,216	1,216	-	-	(1,216)	(1,216)	-	-100.0%	-100.0%	n/a
SHIIP Grant	4,111	3,275	3,253	3,253	(858)	(22)	-	-20.9%	-0.7%	n/a
Technical Assistance	26,629	25,500	25,500	25,500	(1,129)	-	-	-4.2%	0.0%	n/a
Matching Funds	3,600	2,000	2,000	2,000	(1,600)	-	-	-44.4%	0.0%	n/a
Soil & Water Grants	14,572	-	-	-	(14,572)	-	-	-100.0%	n/a	n/a
Adult Health - Medicaid	708	600	450	450	(258)	(150)	-	-36.4%	-25.0%	n/a
Medicaid Cost Settlements	97,490	75,000	75,000	75,000	(22,490)	-	-	-23.1%	0.0%	n/a
Adult Health Immunizations	15,032	14,000	14,000	14,000	(1,032)	-	-	-6.9%	0.0%	n/a
HIV/STD State Funds	500	1,079	500	500	-	(579)	-	0.0%	-53.7%	n/a
TB Control State Funds	3,201	1,710	2,250	2,250	(951)	540	-	-29.7%	31.6%	n/a
TB Medical State Funds	540	1,000	-	-	(540)	(1,000)	-	-100.0%	-100.0%	n/a
General Aid to Counties State Funds	74,663	75,381	75,407	75,407	744	26	-	1.0%	0.0%	n/a
Child Health-Medicaid	641	700	900	900	259	200	-	40.4%	28.6%	n/a
Child Health Grant State Funds	15,108	17,196	17,196	17,196	2,088	-	-	13.8%	0.0%	n/a
Child Fatality Prevention State	233	317	303	303	70	(14)	-	30.0%	-4.4%	n/a
Child Services Coord-Medicaid	54,451	53,946	53,946	53,946	(505)	-	-	-0.9%	0.0%	n/a
CC4C Non-Medicaid	1,229	2,630	4,602	4,602	3,373	1,972	-	274.5%	75.0%	n/a
EC School Nurse-Contract	72,104	75,977	75,977	75,977	3,873	-	-	5.4%	0.0%	n/a
School Nurse Initiative	49,374	50,000	50,000	50,000	626	-	-	1.3%	0.0%	n/a
School Nurse Initiative-Local	75,917	72,727	75,917	75,917	-	3,190	-	0.0%	4.4%	n/a
CCWNC PCM	67,203	60,000	60,000	60,000	(7,203)	-	-	-10.7%	0.0%	n/a
Maternity Care-Medicaid	236	-	-	-	(236)	-	-	-100.0%	n/a	n/a
Immunization Action Plan	6,417	2,903	8,598	8,598	2,181	5,695	-	34.0%	196.2%	n/a
Family Planning-Medicaid	19,429	15,000	15,000	15,000	(4,429)	-	-	-22.8%	0.0%	n/a
Family Planning Grant State Funds	44,387	63,937	66,423	66,423	22,036	2,486	-	49.6%	3.9%	n/a
WIC Nutrition State Funds	146,021	130,061	130,061	130,061	(15,960)	-	-	-10.9%	0.0%	n/a
MCH Grant	3,473	-	-	-	(3,473)	-	-	-100.0%	n/a	n/a
Health Promotion	31,061	26,708	36,174	36,174	5,113	9,466	-	16.5%	35.4%	n/a
Food & Lodging State Funds	7,105	11,589	1,000	1,000	(6,105)	(10,589)	-	-85.9%	-91.4%	n/a
Drug Free Community Grant	119,731	125,000	125,000	125,000	5,269	-	-	4.4%	0.0%	n/a
STOP Grant	-	-	47,145	47,145	47,145	47,145	-	n/a	n/a	n/a
Communicable Disease State Funds	9,531	10,656	10,656	10,656	1,125	-	-	11.8%	0.0%	n/a
Breast & Cervical Cancer State	6,375	10,200	4,845	4,845	(1,530)	(5,355)	-	-24.0%	-52.5%	n/a
BT Preparedness State Funds	33,810	30,783	30,783	30,783	(3,027)	-	-	-9.0%	0.0%	n/a
Ebola Planning	12,379	17,900	-	-	(12,379)	(17,900)	-	-100.0%	-100.0%	n/a
Mountain Wise Grant	6,082	-	-	-	(6,082)	-	-	-100.0%	n/a	n/a

General Fund Revenues

Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues

	FY 17			FY 18			Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	FY 16	Original	FY 18	FY 18	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18		
Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested			
SmartStart CCHC	14,995	14,000	12,000	12,000	(2,995)	(2,000)	-	-20.0%	-14.3%	n/a		
Program Staff/Admin	2,594,689	2,722,046	2,646,872	2,646,872	52,183	(75,174)	-	2.0%	-2.8%	n/a		
Medicaid Case Mgmt (ARCM)	10,685	-	-	-	(10,685)	-	-	-100.0%	n/a	n/a		
Returns Fr IV-D Collect	33,053	17,877	17,877	17,877	(15,176)	-	-	-45.9%	0.0%	n/a		
Medicaid Escrow	70	-	-	-	(70)	-	-	-100.0%	n/a	n/a		
AFDC/IV-E Foster Care	110,659	198,914	149,240	149,240	38,581	(49,674)	-	34.9%	-25.0%	n/a		
AFDC Escrow	708	-	-	-	(708)	-	-	-100.0%	n/a	n/a		
LINKS	6,101	3,900	2,500	2,500	(3,601)	(1,400)	-	-59.0%	-35.9%	n/a		
LINKS-Special Funds	-	3,000	2,500	2,500	2,500	(500)	-	n/a	-16.7%	n/a		
IV-E/IV-B Vendor Payments	6,354	1,622	6,384	6,384	30	4,762	-	0.5%	293.6%	n/a		
IV-D Serv-Client Reimb	194	100	50	50	(144)	(50)	-	-74.2%	-50.0%	n/a		
Food Stamp Fraud Collections	4,040	2,461	2,500	2,500	(1,540)	39	-	-38.1%	1.6%	n/a		
LIEAP	131,600	123,680	115,418	115,418	(16,182)	(8,262)	-	-12.3%	-6.7%	n/a		
Crisis Intervention	132,739	123,680	115,418	115,418	(17,321)	(8,262)	-	-13.0%	-6.7%	n/a		
Adult Day Care Service	48,985	81,679	73,452	73,452	24,467	(8,227)	-	49.9%	-10.1%	n/a		
Helping Each Member Cope Grant	20,009	24,859	25,584	25,584	5,575	725	-	27.9%	2.9%	n/a		
State/Federal Subsidy - Child Care	694,003	794,237	759,825	759,825	65,822	(34,412)	-	9.5%	-4.3%	n/a		
Medicaid Transportation	146,992	140,000	135,000	135,000	(11,992)	(5,000)	-	-8.2%	-3.6%	n/a		
State Foster Home Fund	55,397	83,070	90,552	90,552	35,155	7,482	-	63.5%	9.0%	n/a		
Special Child Adoption	-	-	-	-	-	-	-	n/a	n/a	n/a		
Smart Start	29,295	24,368	14,368	14,368	(14,927)	(10,000)	-	-51.0%	-41.0%	n/a		
Division of Veterans Affairs	2,288	2,500	2,130	2,130	(158)	(370)	-	-6.9%	-14.8%	n/a		
Block Grant - Aging Grant	299,883	314,933	294,120	294,120	(5,763)	(20,813)	-	-1.9%	-6.6%	n/a		
State/Federal Subsidy - Child Care	106,523	180,184	160,560	160,560	54,037	(19,624)	-	50.7%	-10.9%	n/a		
Pre-School Handicap	119,478	125,887	126,886	126,886	7,408	999	-	6.2%	0.8%	n/a		
Smart Start Subsidy	83,072	85,632	85,632	85,632	2,560	-	-	3.1%	0.0%	n/a		
NC School Food Service	43,785	45,000	45,000	45,000	1,215	-	-	2.8%	0.0%	n/a		
NC Pre-k	45,150	-	-	-	(45,150)	-	-	-100.0%	n/a	n/a		
Section 5311 Transportation	106,976	199,423	202,153	202,153	95,177	2,730	-	89.0%	1.4%	n/a		
Elderly and Handicap Grant	55,902	55,902	62,984	62,984	7,082	7,082	-	12.7%	12.7%	n/a		
Public Transportation Grant	59,544	59,544	67,018	67,018	7,474	7,474	-	12.6%	12.6%	n/a		
Non Work 1st Employment Funds	9,591	9,591	9,256	9,256	(335)	(335)	-	-3.5%	-3.5%	n/a		
Childrens Ctr-Child Victims Grant	39,653	61,308	61,308	61,308	21,655	-	-	54.6%	0.0%	n/a		
DJJDP Grant JCPC	104,074	104,212	104,212	104,212	138	-	-	0.1%	0.0%	n/a		
PARTF Grant-Community Park	181,350	-	-	-	(181,350)	-	-	-100.0%	n/a	n/a		
E Rate	15,621	14,376	17,616	17,616	1,995	3,240	-	12.8%	22.5%	n/a		
State Aid	88,071	81,000	82,000	82,000	(6,071)	1,000	-	-6.9%	1.2%	n/a		
Lottery Proceeds	-	242,677	237,859	237,859	237,859	(4,818)	-	n/a	-2.0%	n/a		
QSCB Debt Service - School's 50%	61,985	60,855	59,725	59,725	(2,260)	(1,130)	-	-3.6%	-1.9%	n/a		
Repayment of Capital Loan	33,141	33,141	33,139	33,139	(2)	(2)	-	0.0%	0.0%	n/a		
Restricted Intergovernmental Revenues	6,715,406	7,210,503	7,972,633	7,972,633	1,257,227	762,130	-	18.7%	10.6%	n/a		

General Fund Revenues
Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues

	FY 16	FY 17	FY 18	FY 18	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	Actual	Original Budget	Requested Budget	Recommended Budget	FY 16 Actual	FY 17 Original	FY 18 Requested	FY 16 Actual	FY 17 Original	FY 18 Requested
Elections Filing Fees	2,286	154	40	40	(2,246)	(114)	-	-98.3%	-74.0%	n/a
Marriage License Fee	11,864	12,000	14,400	14,400	2,536	2,400	-	21.4%	20.0%	n/a
Other Fees	40,351	39,000	40,000	40,000	(351)	1,000	-	-0.9%	2.6%	n/a
Enhancement Fund	20,433	19,965	20,425	20,425	(8)	460	-	0.0%	2.3%	n/a
Statewide Birth Certificate Fees	1,884	2,112	1,968	1,968	84	(144)	-	4.5%	-6.8%	n/a
Pending Credit Card Payments	(206)	-	200	200	406	200	-	n/a	n/a	n/a
Inspection Permits	415,362	340,000	405,000	405,000	(10,362)	65,000	-	-2.5%	19.1%	n/a
Permits & Fees	491,974	413,231	482,033	482,033	(9,941)	68,802	-	-2.0%	16.6%	n/a
Election Expense-Brevard	10,613	-	10,600	10,600	(13)	10,600	-	-0.1%	n/a	n/a
Election Expense-Rosman	3,571	-	3,500	3,500	(71)	3,500	-	-2.0%	n/a	n/a
Election Printout Revenue	4	10	10	10	6	-	-	150.0%	0.0%	n/a
Tax Maps/MBP Receipts	2,304	3,000	3,000	3,000	696	-	-	30.2%	0.0%	n/a
On-line Access Reimbursement from City	-	1,200	1,200	1,200	1,200	-	-	n/a	0.0%	n/a
Tax Collection Fee-Brevard	136,480	130,000	141,200	141,200	4,720	11,200	-	3.5%	8.6%	n/a
Tax Collection Fee-Rosman	2,516	2,300	2,525	2,525	9	225	-	0.4%	9.8%	n/a
Garnishment Fees	4,162	5,800	1,200	1,200	(2,962)	(4,600)	-	-71.2%	-79.3%	n/a
Computer Revenue	1,560	1,560	-	-	(1,560)	(1,560)	-	-100.0%	-100.0%	n/a
TDA Admin Fee	16,270	16,000	15,925	15,925	(345)	(75)	-	-2.1%	-0.5%	n/a
Rent Revenue	1,800	1,800	1,800	1,800	-	-	-	0.0%	0.0%	n/a
JHPC Book Sales	180	-	500	500	320	500	-	177.8%	n/a	n/a
DWI Revenue	2,379	2,500	2,500	2,500	121	-	-	5.1%	0.0%	n/a
Civil Process Service Fees	34,503	35,620	34,500	34,500	(3)	(1,120)	-	0.0%	-3.1%	n/a
Extradition & Other Fees	4,379	3,500	3,500	3,500	(879)	-	-	-20.1%	0.0%	n/a
Fingerprint Fees	3,294	3,100	3,100	3,100	(194)	-	-	-5.9%	0.0%	n/a
Event Coverage Fees	2,475	1,500	1,500	1,500	(975)	-	-	-39.4%	0.0%	n/a
Civil Process Sheriff Commission	72	350	100	100	28	(250)	-	38.9%	-71.4%	n/a
Volunteer Generated Revenue	500	500	500	500	-	-	-	0.0%	0.0%	n/a
Concealed Handgun Permit Fees	52,280	34,500	44,208	44,208	(8,072)	9,708	-	-15.4%	28.1%	n/a
SRO's TC Schools	473,543	473,543	473,543	473,543	-	-	-	0.0%	0.0%	n/a
SRO's BRCC	47,862	53,000	53,300	53,300	5,438	300	-	11.4%	0.6%	n/a
Court - Jail Fees	22,529	19,570	22,642	22,642	113	3,072	-	0.5%	15.7%	n/a
Court - Officer Fees	7,500	7,150	7,150	7,150	(350)	-	-	-4.7%	0.0%	n/a
Jail Fees Other Counties	407,035	131,400	40,280	40,280	(366,755)	(91,120)	-	-90.1%	-69.3%	n/a
State Misdemeanant Confinement Prog	213,253	88,500	306,600	306,600	93,347	218,100	-	43.8%	246.4%	n/a
Work Release Program	1,853	-	-	-	(1,853)	-	-	-100.0%	n/a	n/a
Inmate Services	2,425	1,000	540	540	(1,885)	(460)	-	-77.7%	-46.0%	n/a
Medical & Prescription Co-pays	2,713	2,500	2,100	2,100	(613)	(400)	-	-22.6%	-16.0%	n/a
Commissary Sales	10,073	7,000	7,000	7,000	(3,073)	-	-	-30.5%	0.0%	n/a
Jail Phone	32,218	22,560	22,560	22,560	(9,658)	-	-	-30.0%	0.0%	n/a

General Fund Revenues

Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues

	FY 17			FY 18			Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	FY 16 Actual	Original Budget	Requested Budget	Recommended Budget	FY 16 Actual	FY 17 Original	FY 18 Requested	FY 16 Actual	FY 17 Original	FY 18 Requested		
Medicaid Cost Reimbursement	162,885	180,000	154,075	154,075	(8,810)	(25,925)	-	-5.4%	-14.4%	n/a		
EMS Fees	1,276,554	1,369,461	1,253,900	1,253,900	(22,654)	(115,561)	-	-1.8%	-8.4%	n/a		
EMS Standby Fees	2,400	1,800	1,800	1,800	(600)	-	-	-25.0%	0.0%	n/a		
Shelter Fees	12,610	7,000	20,000	20,000	7,390	13,000	-	58.6%	185.7%	n/a		
Titers/Rabies Vaccinations	1,990	2,000	5,000	5,000	3,010	3,000	-	151.3%	150.0%	n/a		
Transport Fees	-	-	1,200	1,200	1,200	1,200	-	n/a	n/a	n/a		
Citations	1,000	1,000	1,000	1,000	-	-	-	0.0%	0.0%	n/a		
Cell Tower Rental	58,532	64,586	81,218	81,218	22,686	16,632	-	38.8%	25.8%	n/a		
Ordinance Fees	5,880	7,850	7,000	7,000	1,120	(850)	-	19.0%	-10.8%	n/a		
Tree Seedlings	4,684	3,000	3,000	3,000	(1,684)	-	-	-36.0%	0.0%	n/a		
Equipment Rental Fees	990	500	600	600	(390)	100	-	-39.4%	20.0%	n/a		
Adult Health Fees	11,102	5,000	5,000	5,000	(6,102)	-	-	-55.0%	0.0%	n/a		
Immunization Fees	70,457	90,000	90,000	90,000	19,543	-	-	27.7%	0.0%	n/a		
Pending Credit Card Payments	1,999	-	-	-	(1,999)	-	-	-100.0%	n/a	n/a		
Child Health Fees	215	-	200	200	(15)	200	-	-7.0%	n/a	n/a		
Family Planning Fees	4,284	5,000	5,000	5,000	716	-	-	16.7%	0.0%	n/a		
Environmental Health Fee	102,675	95,000	95,000	95,000	(7,675)	-	-	-7.5%	0.0%	n/a		
EH Well Inspection Fee	47,085	40,000	40,000	40,000	(7,085)	-	-	-15.0%	0.0%	n/a		
NC Health Choice Fees	10,062	3,857	7,500	7,500	(2,562)	3,643	-	-25.5%	94.5%	n/a		
Child Dev Fees	204,686	174,800	194,400	194,400	(10,286)	19,600	-	-5.0%	11.2%	n/a		
Public Transportation Fees	4,458	3,252	3,800	3,800	(658)	548	-	-14.8%	16.9%	n/a		
Program Revenue	6,357	13,470	37,330	37,330	30,973	23,860	-	487.2%	177.1%	n/a		
Contract Revenue	2,851	10,400	5,000	5,000	2,149	(5,400)	-	75.4%	-51.9%	n/a		
Adult Basketball League	3,875	4,800	-	-	(3,875)	(4,800)	-	-100.0%	-100.0%	n/a		
Fitness Programs	1,083	-	-	-	(1,083)	-	-	-100.0%	n/a	n/a		
Summer Day Camp	235	-	-	-	(235)	-	-	-100.0%	n/a	n/a		
Volleyball League	2,542	2,500	-	-	(2,542)	(2,500)	-	-100.0%	-100.0%	n/a		
Senior Games	11,143	7,350	8,250	8,250	(2,893)	900	-	-26.0%	12.2%	n/a		
Youth Basketball	6,437	12,500	-	-	(6,437)	(12,500)	-	-100.0%	-100.0%	n/a		
Champion Park Fees	3,400	-	-	-	(3,400)	-	-	-100.0%	n/a	n/a		
Rental of Field	2,246	400	-	-	(2,246)	(400)	-	-100.0%	-100.0%	n/a		
Activity Center Rent	8,843	8,500	10,000	10,000	1,157	1,500	-	13.1%	17.6%	n/a		
Fines & Fees	29,435	29,000	28,000	28,000	(1,435)	(1,000)	-	-4.9%	-3.4%	n/a		
Copy Machine Fees	10,334	10,000	10,000	10,000	(334)	-	-	-3.2%	0.0%	n/a		
Facility Rental Fees	2,380	2,000	2,000	2,000	(380)	-	-	-16.0%	0.0%	n/a		
JHPC - Fees	75	600	600	600	525	-	-	700.0%	0.0%	n/a		
Sales & Services	3,576,130	3,205,089	3,277,956	3,277,956	(298,174)	72,867	-	-8.3%	2.3%	n/a		
Donations - Community Appear Initiative	1,290	-	-	-	(1,290)	-	-	-100.0%	n/a	n/a		
Donations For Honor Guard	950	-	-	-	(950)	-	-	-100.0%	n/a	n/a		
Project Lifesaver Donations	1,090	1,000	-	-	(1,090)	(1,000)	-	-100.0%	-100.0%	n/a		

General Fund Revenues
Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues

	FY 17			FY 18			FY 18			Percent Change - Recomm'd vs		
	FY 16	Original	Requested	Requested	Recommended	Dollar Change - Recomm'dvs	Dollar Change - Recomm'dvs	Dollar Change - Recomm'dvs	FY 16	FY 17	FY 18	
	Actual	Budget	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested	
Donations- Sheriff	300	-	-	-	-	(300)	-	-	-100.0%	n/a	n/a	
Donations - EMS	1,300	-	-	-	-	(1,300)	-	-	-100.0%	n/a	n/a	
Donations - Animal Services	4,055	-	-	-	-	(4,055)	-	-	-100.0%	n/a	n/a	
Donations - CARE	200	-	-	-	-	(200)	-	-	-100.0%	n/a	n/a	
Contributions - NALC	15	-	-	-	-	(15)	-	-	-100.0%	n/a	n/a	
Donations - Parks & Recreation	3,819	-	-	-	-	(3,819)	-	-	-100.0%	n/a	n/a	
Donations-Field Paint	300	-	-	-	-	(300)	-	-	-100.0%	n/a	n/a	
Donations-Benches, Table, Concrete	3,765	-	-	-	-	(3,765)	-	-	-100.0%	n/a	n/a	
Donations	17,084	1,000	-	-	-	(17,084)	(1,000)	-	-100.0%	-100.0%	n/a	
Interest on Investments	54,566	100,000	265,000	265,000	265,000	210,434	165,000	-	385.7%	165.0%	n/a	
Interest of Investments	54,566	100,000	265,000	265,000	265,000	210,434	165,000	-	385.7%	165.0%	n/a	
Tax Collections Over/Under	26	-	-	-	-	(26)	-	-	-100.0%	n/a	n/a	
Escrow for Copy Costs	283	-	200	200	200	(83)	200	-	-29.3%	n/a	n/a	
Miscellaneous Revenue	597	-	-	-	-	(597)	-	-	-100.0%	n/a	n/a	
Sale of Surplus Equipment	11,026	25,000	20,000	20,000	20,000	8,974	(5,000)	-	81.4%	-20.0%	n/a	
Proceeds from Property Insurance Claims	68,969	-	-	-	-	(68,969)	-	-	-100.0%	n/a	n/a	
Miscellaneous Revenue	-	-	-	-	-	-	-	-	n/a	n/a	n/a	
County Recovery Fund	225	200	235	235	235	10	35	-	4.4%	17.5%	n/a	
Vending Machine Proceeds	289	500	350	350	350	61	(150)	-	21.1%	-30.0%	n/a	
United Way Train Grant	-	-	-	-	-	-	-	-	n/a	n/a	n/a	
Nc Farm Bureau Grant	-	1,000	-	-	-	-	(1,000)	-	n/a	-100.0%	n/a	
St. Philips Grant	1,050	-	1,500	1,500	1,500	450	1,500	-	42.9%	n/a	n/a	
St Phillips TRAIN Grant	-	-	-	-	-	-	-	-	n/a	n/a	n/a	
Delta Dental Foundation Grant	2,500	2,500	2,500	2,500	2,500	-	-	-	0.0%	0.0%	n/a	
Community Foundation Grant-Care	8,380	8,380	-	-	-	(8,380)	(8,380)	-	-100.0%	-100.0%	n/a	
Care - Miscellaneous Grants	500	-	-	-	-	(500)	-	-	-100.0%	n/a	n/a	
St Philips PAP Grant Funds	750	1,000	-	-	-	(750)	(1,000)	-	-100.0%	-100.0%	n/a	
St Philips EA Grant Funds	2,000	1,000	1,000	1,000	1,000	(1,000)	-	-	-50.0%	0.0%	n/a	
City Reimbursement-P&R Master Pla...	26,500	-	-	-	-	(26,500)	-	-	-100.0%	n/a	n/a	
Miscellaneous	123,095	39,580	25,785	25,785	25,785	(97,310)	(13,795)	-	-79.1%	-34.9%	n/a	
Total Revenues	47,138,727	48,106,878	50,732,669	50,732,669	50,732,669	3,593,942	2,625,791	-	7.6%	5.5%	n/a	
Transfer from Capital Projects - IT	5,810	-	-	-	-	(5,810)	-	-	-100.0%	n/a	n/a	
Transfer from Capital Projects-Animal Shelter	-	20,000	20,000	20,000	20,000	20,000	-	-	n/a	0.0%	n/a	
Transfers from Other Funds	5,810	20,000	20,000	20,000	20,000	14,190	-	-	244.2%	0.0%	n/a	

General Fund Revenues										
Summary of Revenues For FY 18 Compared to FY 16 Actual Revenues and FY 17 Budgeted Revenues										
	FY 16	FY 17	FY 18	FY 18	Dollar Change - Recomm'dvs			Percent Change - Recomm'd vs		
	Actual	Original	Requested	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
Total Income	47,144,537	48,126,878	50,752,669	50,752,669	3,608,132	2,625,791	-	7.7%	5.5%	n/a
Transfer from Enhancement Fund	-	40,710	24,450	24,450	24,450	(16,260)	-	n/a	-39.9%	n/a
Proceeds from Capital Lease	17,878	-	-	-	(17,878)	-	-	-100.0%	n/a	n/a
Transfer From Elections Reserve	-	-	300,000	300,000	300,000	300,000	-	n/a	n/a	n/a
Transfer from Facility Fund	-	1,000	28,651	28,651	28,651	27,651	-	n/a	2765.1%	n/a
Transfer From Pictometry Reserve	-	62,541	21,127	21,127	21,127	(41,414)	-	n/a	-66.2%	n/a
Transfer From Sheriff Vehicle Reserve	-	21,489	43,400	43,400	43,400	21,911	-	n/a	102.0%	n/a
Transfer From Jail Fees-Debt Service	-	4,909	6,527	6,527	6,527	1,618	-	n/a	33.0%	n/a
Transfer From Building Department Reserve	-	24,293	-	-	-	(24,293)	-	n/a	-100.0%	n/a
Transfer from Economic Development Reserve	-	-	-	-	-	-	-	n/a	n/a	n/a
Fund Balance Appropriated	-	105,216	3,305,413	-	-	(105,216)	(3,305,413)	n/a	-100.0%	n/a
Fund Balance Appropriations	17,878	260,158	3,729,568	424,155	406,277	163,997	(3,305,413)	2272.5%	63.0%	n/a
TOTAL ALL	47,162,415	48,387,036	54,482,237	51,176,824	4,014,409	2,789,788	(3,305,413)	8.5%	5.8%	n/a



FY 18 General Fund Expenditures by Function

General Fund - Budget Summary of Expenditures by Function

	FY 16-17 Approved Budget	% Total	FY 16-17 Proposed Budget	FY 17-18 Proposed Budget	% Total	Change		% Change Total
						FY 18 vs. FY 17 \$\$	%	
General Government	\$6.5	13.6%	7,313,861	\$7.3	14.3%	\$0.8	12.4%	28.6%
Public Safety	\$11.8	24.4%	12,550,547	\$12.5	24.6%	\$0.7	6.0%	25.0%
Economic & Phys Develop	\$1.5	3.1%	2,676,700	\$2.7	5.2%	\$1.2	75.5%	42.8%
Human Services	\$10.0	20.7%	10,070,293	\$10.1	19.7%	\$0.1	0.4%	3.6%
Culture & Recreation	\$2.4	4.8%	2,371,310	\$2.4	4.6%	\$0.0	1.3%	0.0%
Education*	\$14.8	30.5%	14,962,291	\$15.0	29.2%	\$0.2	1.1%	7.1%
Debt Service	\$0.4	0.8%	405,910	\$0.4	0.8%	\$0.0	-2.7%	0.0%
Transfers	\$1.0	2.1%	825,912	\$0.8	1.6%	(\$0.2)	-12.2%	-7.1%
Total General Fund Expenditures	\$48.4	100.0%	51,176,824	\$51.2	100.0%	\$2.8	5.8%	100.0%

General Fund Expenditures by Department and Function for FY 18										
		FY 17	FY 18	FY 18	Dollar Change Recomm'd vs			Percent Change-Recomm'd vs.		
	FY 16	Original	Requested	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Approved	Requested
General Government										
1100 Board Of Commissioners	156,777	246,221	200,361	200,361	43,584	(45,860)	0	27.8%	-18.6%	0.0%
1110 Administration	257,717	316,141	337,624	337,624	79,907	21,483	0	31.0%	6.8%	0.0%
1120 Human Resources	174,572	203,827	271,655	271,655	97,083	67,828	0	55.6%	33.3%	0.0%
1130 Finance	479,754	505,818	518,526	518,526	38,772	12,708	0	8.1%	2.5%	0.0%
1150 150Th Anniversary	0	0	0	0	0	0	0	n/a	n/a	n/a
1210 Board Of Elections	406,455	398,098	785,194	785,194	378,739	387,096	0	93.2%	97.2%	0.0%
1310 Tax Administration	1,173,391	1,296,216	1,236,862	1,235,962	62,571	(60,254)	(900)	5.3%	-4.6%	-0.1%
1410 Legal	39,724	64,350	39,255	39,255	(469)	(25,095)	0	-1.2%	-39.0%	0.0%
1510 Register Of Deeds	643,714	642,864	683,733	682,833	39,119	39,969	(900)	6.1%	6.2%	-0.1%
1610 Facility Maintenance	1,107,652	1,132,045	1,400,225	1,400,225	292,573	268,180	0	26.4%	23.7%	0.0%
1620 Housekeeping	307,969	305,225	311,650	311,650	3,681	6,425	0	1.2%	2.1%	0.0%
1710 Court Facilities	51,771	56,850	52,000	52,000	229	(4,850)	0	0.4%	-8.5%	0.0%
1810 Information Technology	398,923	427,332	473,135	473,135	74,212	45,803	0	18.6%	10.7%	0.0%
1910 Miscellaneous	617,878	790,785	844,496	843,326	225,448	52,541	(1,170)	36.5%	6.6%	-0.1%
1920 Facility Superintendent	80,076	80,354	86,775	86,775	6,699	6,421	0	8.4%	8.0%	0.0%
1990 Outside Agencies-General	49,158	39,340	107,340	75,340	26,182	36,000	(32,000)	53.3%	91.5%	-29.8%
Total General Government	5,945,531	6,505,466	7,348,831	7,313,861	1,368,330	808,395	(34,970)	23.0%	12.4%	-0.5%
Public Safety										
2110 Sheriff	2,877,859	2,891,442	3,430,779	3,096,733	218,874	205,291	(334,046)	7.6%	7.1%	-9.7%
2117 SRO COP	631,404	640,695	652,888	652,888	21,484	12,193	0	3.4%	1.9%	0.0%
2120 Detention Center	2,578,919	2,544,546	2,625,358	2,562,306	(16,613)	17,760	(63,052)	-0.6%	0.7%	-2.4%
2128 Court Services	418,211	405,321	399,399	399,399	(18,812)	(5,922)	0	-4.5%	-1.5%	0.0%
2150 Narcotics Task Force	178,574	197,183	204,852	196,352	17,778	(831)	(8,500)	10.0%	-0.4%	-4.1%
2155 Federal Equitable Sharing	48,535	65,000	0	0	(48,535)	(65,000)	0	-100.0%	-100.0%	n/a
2160 Investigations	532,350	571,169	670,317	670,317	137,967	99,148	0	25.9%	17.4%	0.0%
2210 Emergency Management	198,850	168,430	193,775	193,775	(5,075)	25,345	0	-2.6%	15.0%	0.0%
2220 Fire Marshal	144,634	158,977	224,127	181,581	36,947	22,604	(42,546)	25.5%	14.2%	-19.0%
2510 Emergency Medical	2,188,029	2,334,279	3,099,165	2,380,806	192,777	46,527	(718,359)	8.8%	2.0%	-23.2%
2710 Animal Services	351,258	386,337	463,185	463,185	111,927	76,848	0	31.9%	19.9%	0.0%
2810 Autopsy	25,950	34,250	31,000	31,000	5,050	(3,250)	0	19.5%	-9.5%	0.0%
2910 Communications	976,270	1,116,548	1,397,478	1,397,478	421,208	280,930	0	43.1%	25.2%	0.0%
2990 O/S Agencies- Public Safe	294,227	323,542	418,727	324,727	30,500	1,185	(94,000)	10.4%	0.4%	-22.4%
Capital Lease for EMS Cots	24,160	0	0	0	(24,160)	0	0	-100.0%	n/a	n/a
Total Public Safety	11,469,230	11,837,719	13,811,050	12,550,547	1,081,317	712,828	(1,260,503)	9.4%	6.0%	-9.1%
4010 Bldg Permitting Enforcemnt	348,421	400,612	442,643	442,643	94,222	42,031	0	27.0%	10.5%	0.0%
4110 Planning & Development	234,284	261,808	291,687	291,687	57,403	29,879	0	24.5%	11.4%	0.0%
4210 Economic Development	609,613	500,000	1,552,100	1,552,100	942,487	1,052,100	0	154.6%	210.4%	0.0%
4310 Cooperative Extension	140,148	208,738	212,702	207,587	67,439	(1,151)	(5,115)	48.1%	-0.6%	-2.4%
4410 Soil & Water Conservation	169,223	154,146	184,871	157,683	(11,540)	3,537	(27,188)	-6.8%	2.3%	-14.7%
4420 River Clean Up	25,600	0	25,000	25,000	(600)	25,000	0	-2.3%	n/a	0.0%

General Fund Expenditures by Department and Function for FY 18

	FY 16 Actual	FY 17 Original Budget	FY 18 Requested Budget	FY 18 Recommended Budget	Dollar Change Recomm'd vs			Percent Change-Recomm'd vs.		
					FY 16 Actual	FY 17 Original	FY 18 Requested	FY 16 Actual	FY 17 Approved	FY 18 Requested
4430 TNRC	0	0	57,005	0	0	0	(57,005)	n/a	n/a	-100.0%
Total Economic and Phys Develop	1,527,289	1,525,304	2,766,008	2,676,700	1,149,411	1,151,396	(89,308)	75.3%	75.5%	-3.2%
Human Services										
5110 Public Health	986,031	1,011,207	1,023,517	1,023,517	37,486	12,310	0	3.8%	1.2%	0.0%
5130 Child Health	35,017	37,654	38,733	38,733	3,716	1,079	0	10.6%	2.9%	0.0%
5131 Child Case Management	46,270	36,879	38,244	38,244	(8,026)	1,365	0	-17.3%	3.7%	0.0%
5132 School Nurse	76,696	78,991	80,731	80,731	4,035	1,740	0	5.3%	2.2%	0.0%
5134 Nc Healthy Start	142,430	147,790	151,046	151,046	8,616	3,256	0	6.0%	2.2%	0.0%
5136 Pregnancy Case Management	43,062	52,061	53,188	53,188	10,126	1,127	0	23.5%	2.2%	0.0%
5137 Hiv/Std Program	1,413	2,150	2,750	2,750	1,337	600	0	94.6%	27.9%	0.0%
5138 Immunization Action	0	0	0	0	0	0	0	n/a	n/a	n/a
5139 Tb Medical Control	1,098	1,800	2,700	2,700	1,602	900	0	145.9%	50.0%	0.0%
5140 Family Planning	29,477	35,415	37,640	37,640	8,163	2,225	0	27.7%	6.3%	0.0%
5160 Wic Breastfeeding	208,045	207,308	193,299	193,299	(14,746)	(14,009)	0	-7.1%	-6.8%	0.0%
5180 Land Of Waterfalls Partne	0	0	0	0	0	0	0	n/a	n/a	n/a
5185 Health Promotion	11,387	6,245	36,174	36,174	24,787	29,929	0	217.7%	479.2%	0.0%
5186 Environmental Health	454,310	516,890	479,173	479,173	24,863	(37,717)	0	5.5%	-7.3%	0.0%
5187 Care Drug-Free Community	123,339	98,055	125,455	125,455	2,116	27,400	0	1.7%	27.9%	0.0%
5188 Stop Grant	0	0	47,145	47,145	47,145	47,145	0	n/a	n/a	0.0%
5189 CDC	522	1,500	1,300	1,300	778	(200)	0	149.0%	-13.3%	0.0%
5192 Breast & Cervical Cancer	10,299	11,634	12,134	12,134	1,835	500	0	17.8%	4.3%	0.0%
5193 Dental Project	38,168	39,553	40,370	40,370	2,202	817	0	5.8%	2.1%	0.0%
5195 Bt Preparedness	49,577	38,105	39,088	39,088	(10,489)	983	0	-21.2%	2.6%	0.0%
5199 Wnc Healthy Impact Grant	12,071	0	4,600	4,600	(7,471)	4,600	0	-61.9%	n/a	0.0%
5210 Mental Health	99,261	99,261	99,261	99,261	0	0	0	0.0%	0.0%	0.0%
5310 Social Services	3,384,007	3,524,546	3,669,999	3,640,458	256,451	115,912	(29,541)	7.6%	3.3%	-0.8%
5320 Public Assistance	352,186	334,656	304,604	304,604	(47,582)	(30,052)	0	-13.5%	-9.0%	0.0%
5330 General Assistance	1,604,571	1,862,983	1,747,354	1,747,354	142,783	(115,629)	0	8.9%	-6.2%	0.0%
5410 Veterans Service	21,706	27,666	34,391	34,391	12,685	6,725	0	58.4%	24.3%	0.0%
5440 Title Iii Nutrition Progr	3,490	4,000	4,000	4,000	510	0	0	14.6%	0.0%	0.0%
5450 Homecare Comm Block Grant	283,729	299,780	278,605	278,605	(5,124)	(21,175)	0	-1.8%	-7.1%	0.0%
5630 New Adventure Center	701,979	763,268	784,983	784,983	83,004	21,715	0	11.8%	2.8%	0.0%
5800 Transportation	0	0	150,014	150,014	150,014	150,014	0	n/a	n/a	0.0%
5820 Sc Transportation	146,959	218,661	140,665	140,665	(6,294)	(77,996)	0	-4.3%	-35.7%	0.0%
5830 Tvs Transportation	69,458	75,808	44,440	44,440	(25,018)	(31,368)	0	-36.0%	-41.4%	0.0%
5840 Cd Transportation	75,780	78,724	32,698	32,698	(43,082)	(46,026)	0	-56.9%	-58.5%	0.0%
5850 Gen Public Transportation	68,236	67,835	121,835	121,835	53,599	54,000	0	78.5%	79.6%	0.0%
5860 Med-Drive Transportation	65,471	72,472	25,678	25,678	(39,793)	(46,794)	0	-60.8%	-64.6%	0.0%
5910 Human Services	39,653	61,308	61,308	61,308	21,655	0	0	54.6%	0.0%	0.0%
5920 DJJDP	104,267	104,212	104,212	104,212	(55)	0	0	-0.1%	0.0%	0.0%
5990 Outside Agencies-Hs	92,970	107,910	189,000	88,500	(4,470)	(19,410)	(100,500)	-4.8%	-18.0%	-53.2%
Total Human Services	9,382,935	10,026,327	10,200,334	10,070,293	687,358	43,966	(130,041)	7.3%	0.4%	-1.3%

General Fund Expenditures by Department and Function for FY 18

		FY 17	FY 18	FY 18	Dollar Change Recomm'd vs			Percent Change-Recomm'd vs.		
	FY 16	Original	Requested	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Approved	Requested
Culture and Recreation										
6110 Parks & Recreation	699,918	762,481	839,267	823,955	124,037	61,474	(15,312)	17.7%	8.1%	-1.8%
6120 Champion Park And Pool	65,103	50,000	50,000	50,000	(15,103)	0	0	-23.2%	0.0%	0.0%
6130 Recreation Programs	25,061	0	0	0	(25,061)	0	0	-100.0%	n/a	n/a
6140 Community Sports Complex	165,154	30,252	27,236	22,444	(142,710)	(7,808)	(4,792)	-86.4%	-25.8%	-17.6%
6160 Silvermont/S. Broad/Other	26,140	51,390	77,525	70,950	44,810	19,560	(6,575)	171.4%	38.1%	-8.5%
6210 Library	1,253,560	1,380,637	1,379,663	1,364,066	110,506	(16,571)	(15,597)	8.8%	-1.2%	-1.1%
6990 Community Programs	36,130	65,625	126,395	39,895	3,765	(25,730)	(86,500)	10.4%	-39.2%	-68.4%
Total Culture and Recreation	2,271,066	2,340,385	2,500,086	2,371,310	100,244	30,925	(128,776)	4.4%	1.3%	-5.2%
Education										
8100 School Debt Service	2,107,970	953,710	660,250	660,250	(1,447,720)	(293,460)	0	-68.7%	-30.8%	0.0%
8110 School Current Expense	11,161,610	11,427,315	12,244,898	11,842,443	680,833	415,128	(402,455)	6.1%	3.6%	-3.3%
8120 School Day Care	0	0	0	0	0	0	0	n/a	n/a	n/a
8150 Nc Education Lottery Proc	0	242,677	237,859	237,859	237,859	(4,818)	0	n/a	-2.0%	0.0%
8210 School Capital Outlay	1,600,000	1,800,000	3,045,460	1,800,000	200,000	0	(1,245,460)	12.5%	0.0%	-40.9%
8310 BRCC	430,096	370,386	421,739	421,739	(8,357)	51,353	0	-1.9%	13.9%	0.0%
Total Education	15,299,676	14,794,088	16,610,206	14,962,291	(337,385)	168,203	(1,647,915)	-2.2%	1.1%	-9.9%
9000 General Debt Service	344,002	417,308	405,910	405,910	61,908	(11,398)	0	18.0%	-2.7%	0.0%
9110 Transfers To Other Funds	490,000	594,914	513,827	499,927	9,927	(94,987)	(13,900)	2.0%	-16.0%	-2.7%
9120 Transfers To Reserves	0	345,525	325,985	325,985	325,985	(19,540)	0	n/a	-5.7%	0.0%
Total Transfers	490,000	940,439	839,812	825,912	335,912	(114,527)	(13,900)	68.6%	-12.2%	-1.7%
Total General Fund Expenditures	46,729,729	48,387,036	54,482,237	51,176,824	4,447,095	2,789,788	(3,305,413)	9.5%	5.8%	-6.1%



FY 18 General Fund Expenditures by Type

General Fund - Budget Summary of Expenditures by Type

<u>Type of Expenditure</u>	FY 16-17 <u>Approved Budget</u>	<u>% Total</u>	FY 17-18 <u>Proposed Budget</u>	<u>% Total</u>	<u>Change</u>		<u>% Change of Total</u>
					<u>FY 18 vs. FY 17</u> <u>\$</u>	<u>%</u>	
Personnel	\$20.8	43.0%	\$21.6	42.2%	\$0.8	4.1%	28.5%
Operational Expenditures	\$5.7	11.8%	\$6.0	11.7%	\$0.3	5.9%	10.7%
Human Services Programs	\$2.7	5.6%	\$2.5	4.9%	(\$0.2)	-6.2%	-7.1%
Miscellaneous	\$0.3	0.6%	\$0.3	0.6%	\$0.0	-14.1%	0.0%
Grants	\$0.1	0.2%	\$1.1	2.1%	\$1.0	959.8%	35.7%
Governmental Remittances	\$0.2	0.4%	\$0.3	0.6%	\$0.1	15.0%	3.6%
Outside Agencies (excl schools)	\$0.6	1.2%	\$0.6	1.2%	\$0.0	-0.9%	0.0%
Education	\$14.8	30.6%	\$15.0	29.2%	\$0.2	1.1%	7.1%
Economic Development	\$0.5	1.0%	\$0.5	1.0%	\$0.0	0.0%	-0.1%
Capital	\$1.3	2.7%	\$2.1	4.1%	\$0.8	60.5%	28.6%
Debt Service	\$0.4	0.8%	\$0.4	0.8%	\$0.0	-2.7%	0.0%
Transfers	\$1.0	2.1%	\$0.8	1.6%	(\$0.2)	-12.2%	-7.1%
Total General Fund Expenditures	\$48.4	100.0%	\$51.2	100.0%	\$2.8	5.8%	100.0%

General Fund Expenditures for FY 18 by Natural Classification

	FY 17			FY 18			Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	Original	FY 18	FY 18	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18		
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested		
Personnel	19,702,216	20,801,578	22,413,130	21,646,284	1,944,068	844,706	(766,846)	9.9%	4.1%	-3.4%		
Outside Services	1,257,558	1,209,099	1,307,445	1,303,245	45,687	94,146	(4,200)	3.6%	7.8%	-0.3%		
Operating Supplies	1,405,566	1,432,440	1,555,390	1,487,968	82,402	55,528	(67,422)	5.9%	3.9%	-4.3%		
Maintenance	768,412	913,363	927,367	905,240	136,828	(8,123)	(22,127)	17.8%	-0.9%	-2.4%		
Utilities	785,650	848,007	868,265	867,913	82,263	19,906	(352)	10.5%	2.3%	0.0%		
Postage	52,960	58,342	59,240	59,240	6,280	898	0	11.9%	1.5%	0.0%		
Travel	25,771	37,580	34,935	34,935	9,164	(2,645)	0	35.6%	-7.0%	0.0%		
Employee Training and Education	239,919	274,283	314,848	314,848	74,929	40,565	0	31.2%	14.8%	0.0%		
Insurance (other than health)	558,408	526,190	536,921	533,291	(25,117)	7,101	(3,630)	-4.5%	1.3%	-0.7%		
Non-Capital Items (including PCs)	413,983	291,344	417,722	393,522	(20,461)	102,178	(24,200)	-4.9%	35.1%	-5.8%		
Contingency	0	100,000	127,760	127,760	127,760	27,760	0	n/a	27.8%	0.0%		
Operational Expenditures	5,508,227	5,690,648	6,149,893	6,027,962	519,735	337,314	(121,931)	9.4%	5.9%	-2.0%		
Social Services-Assistance	2,237,661	2,495,419	2,329,563	2,329,563	91,902	(165,856)	0	4.1%	-6.6%	0.0%		
Other Human Service Programs	147,410	169,520	169,520	169,520	22,110	0	0	15.0%	0.0%	0.0%		
Human Service Programs	2,385,071	2,664,939	2,499,083	2,499,083	114,012	(165,856)	0	4.8%	-6.2%	0.0%		
Miscellaneous	169,091	210,882	166,001	166,001	(3,090)	(44,881)	0	-1.8%	-21.3%	0.0%		
Recreation Programs	49,933	99,005	100,320	100,320	50,387	1,315	0	100.9%	1.3%	0.0%		
Miscellaneous	219,024	309,887	266,321	266,321	47,297	(43,566)	0	21.6%	-14.1%	0.0%		
Grants	236,391	100,891	1,069,200	1,069,200	832,809	968,309	0	352.3%	959.8%	0.0%		
Governmental Remittances	258,814	254,112	292,118	292,118	33,304	38,006	0	12.9%	15.0%	0.0%		
Outside Agencies (ex schools)	562,686	633,178	940,723	627,723	65,037	(5,455)	(313,000)	11.6%	-0.9%	-33.3%		
Total Education	15,299,676	14,794,088	16,610,206	14,962,291	(337,385)	168,203	(1,647,915)	-2.2%	1.1%	-9.9%		
Economic Development	500,000	500,000	500,000	500,000	0	0	0	0.0%	0.0%	0.0%		
Capital	1,222,951	1,279,968	2,495,841	2,054,020	831,069	774,052	(441,821)	68.0%	60.5%	-17.7%		
Debt Service General	344,673	417,308	405,910	405,910	61,237	(11,398)	0	17.8%	-2.7%	0.0%		
Transfer to General Fund	0	345,525	325,985	325,985	325,985	(19,540)	0	n/a	-5.7%	0.0%		
Transfers to other Funds	490,000	594,914	513,827	499,927	9,927	(94,987)	(13,900)	2.0%	-16.0%	-2.7%		
Transfers	490,000	940,439	839,812	825,912	335,912	(114,527)	(13,900)	68.6%	-12.2%	-1.7%		
Total General Fund Expenditures	46,729,729	48,387,036	54,482,237	51,176,824	4,447,095	2,789,788	(3,305,413)	9.5%	5.8%	-6.1%		

General Fund Expenditures for FY 18 by Natural Classification

	General Fund Expenditures for FY 18 by Natural Classification									
		FY 17	FY 18	FY 18	Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	Original	Requested	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
101 Salaries & Wages	12,421,256	12,889,684	13,616,177	13,233,346	812,090	343,662	(382,831)	6.5%	2.7%	-2.8%
102 Part-Time Wages	764,617	697,980	864,670	801,221	36,604	103,241	(63,449)	4.8%	14.8%	-7.3%
103 Overtime Wages	475,810	438,442	576,630	499,194	23,384	60,752	(77,436)	4.9%	13.9%	-13.4%
104 Holiday Pay	150,659	176,514	198,262	177,586	26,927	1,072	(20,676)	17.9%	0.6%	-10.4%
121 Longevity	188,004	181,362	178,830	178,830	(9,174)	(2,532)	-	-4.9%	-1.4%	0.0%
122 Vacation Pay-Outs	64,634	-	-	-	(64,634)	-	-	n/a	n/a	n/a
126 Travel Allowance	2,400	800	400	400	(2,000)	(400)	-	-83.3%	-50.0%	0.0%
130 Pay for Performance/COLA	-	69,000	186,700	185,530	185,530	116,530	(1,170)	n/a	168.9%	-0.6%
131 FLSA Contingency	-	86,090	-	-	-	(86,090)	-	n/a	n/a	n/a
141 FICA	1,028,026	1,100,365	1,180,731	1,139,086	111,060	38,721	(41,645)	10.8%	3.5%	-3.5%
142 Fica On 457 Contributions	-	-	16,407	16,407	16,407	16,407	-	n/a	n/a	0.0%
143 Retirement	902,314	1,035,609	1,142,016	1,105,157	202,843	69,548	(36,859)	22.5%	6.7%	-3.2%
145 Supplemental Pension Fund	3,437	3,089	3,177	3,177	(260)	88	-	-7.6%	2.8%	0.0%
146 LEOK	138,585	145,843	147,286	147,286	8,701	1,443	-	6.3%	1.0%	0.0%
149 Unemployment Insurance	90	149	143	143	53	(6)	-	58.9%	-4.0%	0.0%
151 Health Insurance	2,962,611	3,342,177	3,653,112	3,532,112	569,501	189,935	(121,000)	19.2%	5.7%	-3.3%
152 Retiree Ins/457 Contrib	599,773	634,474	648,589	626,809	27,036	(7,665)	(21,780)	4.5%	-1.2%	-3.4%
Personnel	19,702,216	20,801,578	22,413,130	21,646,284	1,944,068	844,706	(766,846)	9.9%	4.1%	-3.4%
201 Board Member Fees	1,180	1,300	1,200	1,200	20	(100)	-	1.7%	-7.7%	0.0%
211 Legal Fees	214,483	89,237	44,240	44,240	(170,243)	(44,997)	-	-79.4%	-50.4%	0.0%
212 Attorney Retainer	6,000	1,500	-	-	(6,000)	(1,500)	-	n/a	n/a	n/a
215 Accounting Fees	38,932	45,375	48,925	48,925	9,993	3,550	-	25.7%	7.8%	0.0%
220 Medical Fees	32,052	37,567	48,000	48,000	15,948	10,433	-	49.8%	27.8%	0.0%
221 Physicals & Sub Screening	4,491	11,173	9,493	9,493	5,002	(1,680)	-	111.4%	-15.0%	0.0%
222 Prisoner Medical Expenses	193,647	166,524	172,109	172,109	(21,538)	5,585	-	-11.1%	3.4%	0.0%
225 Supp/Therapeutic Services	-	1,500	750	750	750	(750)	-	n/a	-50.0%	0.0%
227 Architectural Services	1,188	8,000	8,000	8,000	6,812	-	-	573.4%	0.0%	0.0%
230 Contract Services	601,990	650,761	771,207	767,007	165,017	116,246	(4,200)	27.4%	17.9%	-0.5%
232 DMV VTS Fees	61,921	70,000	72,000	72,000	10,079	2,000	-	16.3%	2.9%	0.0%
233 Web Services	8,811	24,500	13,200	13,200	4,389	(11,300)	-	49.8%	-46.1%	0.0%
235 Cleaning Services	6,875	6,980	7,550	7,550	675	570	-	9.8%	8.2%	0.0%
242 Burial Fund	-	-	-	-	-	-	-	n/a	n/a	n/a
244 Autopsy Expense	25,950	34,250	31,000	31,000	5,050	(3,250)	-	19.5%	-9.5%	0.0%
245 Prisoner Overflow	4,381	1,000	1,000	1,000	(3,381)	-	-	-77.2%	0.0%	0.0%
246 Juvenile Detention	7,076	4,000	4,000	4,000	(3,076)	-	-	-43.5%	0.0%	0.0%
247 Towing	2,825	2,600	2,600	2,600	(225)	-	-	-8.0%	0.0%	0.0%
253 Spay/Neuter/Rabies Clinic	6,575	5,700	14,500	14,500	7,925	8,800	-	120.5%	154.4%	0.0%
254 Honor Guard Services	6,250	5,300	5,300	5,300	(950)	-	-	-15.2%	0.0%	0.0%
272 Equipment Rental	1,978	7,155	17,595	17,595	15,617	10,440	-	789.5%	145.9%	0.0%
273 Storage Room Rental	-	2,400	2,400	2,400	2,400	-	-	n/a	0.0%	0.0%
274 Office Rental	27,772	29,000	29,000	29,000	1,228	-	-	4.4%	0.0%	0.0%
276 Lease of Property	3,181	3,277	3,376	3,376	195	99	-	6.1%	3.0%	0.0%

General Fund Expenditures for FY 18 by Natural Classification										
					Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	FY 17	FY 18	FY 18	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
	Actual	Budget	Requested	Recommended	Actual	Original	Requested	Actual	Original	Requested
Outside Services	1,257,558	1,209,099	1,307,445	1,303,245	45,687	94,146	(4,200)	3.6%	7.8%	-0.3%
301 Office Supplies	73,750	89,332	96,820	96,820	23,070	7,488	-	31.3%	8.4%	0.0%
302 Safety Supplies	3,059	6,200	6,200	6,200	3,141	-	-	102.7%	0.0%	0.0%
304 Janitorial Supplies	73,897	64,650	71,525	69,525	(4,372)	4,875	(2,000)	-5.9%	7.5%	-2.8%
305 Tools	2,884	7,771	9,000	9,000	6,116	1,229	-	212.1%	15.8%	0.0%
306 Operating Supplies	171,630	205,230	195,926	195,926	24,296	(9,304)	-	14.2%	-4.5%	0.0%
307 Copy Cost	82,051	83,427	84,500	84,500	2,449	1,073	-	3.0%	1.3%	0.0%
308 Commissary Supplies	11,893	4,000	4,000	4,000	(7,893)	-	-	-66.4%	0.0%	0.0%
311 Books	86,333	82,700	82,700	82,700	(3,633)	-	-	-4.2%	0.0%	0.0%
312 Periodicals	7,184	7,700	7,900	7,900	716	200	-	10.0%	2.6%	0.0%
313 Audiovisuals	20,008	20,000	20,000	20,000	(8)	-	-	0.0%	0.0%	0.0%
314 Microfilms	162	-	-	-	(162)	-	-	n/a	n/a	n/a
316 Processing	7,379	6,000	6,000	6,000	(1,379)	-	-	-18.7%	0.0%	0.0%
317 Printing	3,989	3,682	2,350	2,350	(1,639)	(1,332)	-	-41.1%	-36.2%	0.0%
318 Online Resources	29,590	39,300	48,000	48,000	18,410	8,700	-	62.2%	22.1%	0.0%
321 Medical Supplies	99,057	98,910	98,410	98,410	(647)	(500)	-	-0.7%	-0.5%	0.0%
322 Flu Vaccines	53,306	59,400	59,400	59,400	6,094	-	-	11.4%	0.0%	0.0%
329 Hep, TB, Other Shots	-	200	360	360	360	160	-	n/a	80.0%	0.0%
331 Weapons	50,937	64,600	64,600	64,600	13,663	-	-	26.8%	0.0%	0.0%
332 Crime Prevention	6,897	6,000	6,000	6,000	(897)	-	-	-13.0%	0.0%	0.0%
333 DARE Supplies	5,887	7,000	7,000	7,000	1,113	-	-	18.9%	0.0%	0.0%
334 Concealed Weapons Permits	28,965	21,000	28,242	28,242	(723)	7,242	-	-2.5%	34.5%	0.0%
335 Food	329,784	245,640	275,732	218,310	(111,474)	(27,330)	(57,422)	-33.8%	-11.1%	-20.8%
336 Undercover Funds	16,234	16,500	16,500	16,500	266	-	-	1.6%	0.0%	0.0%
340 Uniforms	68,500	81,114	95,519	87,519	19,019	6,405	(8,000)	27.8%	7.9%	-8.4%
342 Bullet Proof Vests	5,997	15,600	15,350	15,350	9,353	(250)	-	156.0%	-1.6%	0.0%
345 Road Signs	4,549	22,100	22,100	22,100	17,551	-	-	385.8%	0.0%	0.0%
359 Auto-Gasoline	161,644	174,384	231,256	231,256	69,612	56,872	-	43.1%	32.6%	0.0%
Operating Supplies	1,405,566	1,432,440	1,555,390	1,487,968	82,402	55,528	(67,422)	5.9%	3.9%	-4.3%
360 Auto Maintenance	252,046	259,742	281,918	281,918	29,872	22,176	-	11.9%	8.5%	0.0%
361 Garage Overhead	4,434	4,669	3,903	3,903	(531)	(766)	-	-12.0%	-16.4%	0.0%
363 Computer H/W Maintenance	60,512	58,889	41,016	41,016	(19,496)	(17,873)	-	-32.2%	-30.4%	0.0%
364 Computer S/W Maintenance	175,973	201,856	188,797	188,797	12,824	(13,059)	-	7.3%	-6.5%	0.0%
365 Other Equipment Maint	83,233	169,120	165,306	165,306	82,073	(3,814)	-	98.6%	-2.3%	0.0%
366 Building & Grounds Maint	192,214	219,087	246,427	224,300	32,086	5,213	(22,127)	16.7%	2.4%	-9.0%
Maintenance	768,412	913,363	927,367	905,240	136,828	(8,123)	(22,127)	17.8%	-0.9%	-2.4%
410 Utilities	503,894	533,295	526,884	526,884	22,990	(6,411)	-	4.6%	-1.2%	0.0%
415 Solid Waste Disposal	1,876	3,175	3,225	3,225	1,349	50	-	71.9%	1.6%	0.0%

General Fund Expenditures for FY 18 by Natural Classification

	General Fund Expenditures for FY 18 by Natural Classification									
		FY 17	FY 18	FY 18	Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	Original	Requested	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
	Actual	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
420 Telephone	264,642	296,237	316,136	315,784	51,142	19,547	(352)	19.3%	6.6%	-0.1%
421 Internet Connections	15,238	15,300	22,020	22,020	6,782	6,720	-	44.5%	43.9%	0.0%
Utilities	785,650	848,007	868,265	867,913	82,263	19,906	(352)	10.5%	2.3%	0.0%
425 Postage	52,960	58,342	59,240	59,240	6,280	898	-	11.9%	1.5%	0.0%
Postage	52,960	58,342	59,240	59,240	6,280	898	0	11.9%	1.5%	0.0%
430 Travel	25,771	37,580	34,935	34,935	9,164	(2,645)	-	35.6%	-7.0%	0.0%
Travel	25,771	37,580	34,935	34,935	9,164	(2,645)	0	35.6%	-7.0%	0.0%
431 Travel & Training	193,110	216,671	259,563	259,563	66,453	42,892	-	34.4%	19.8%	0.0%
432 SRT Training	3,581	5,000	5,000	5,000	1,419	-	-	39.6%	0.0%	0.0%
433 Dues & Subscriptions	43,228	51,137	48,810	48,810	5,582	(2,327)	-	12.9%	-4.6%	0.0%
435 Licenses & Certifications	-	1,475	1,475	1,475	1,475	-	-	n/a	0.0%	0.0%
Employee Training & Education	239,919	274,283	314,848	314,848	74,929	40,565	0	31.2%	14.8%	0.0%
441 Medical Malpractice Insur	6,582	7,130	7,940	7,940	1,358	810	-	20.6%	11.4%	0.0%
442 Inmate Medical Insurance	13,453	16,245	16,245	12,615	(838)	(3,630)	(3,630)	-6.2%	-22.3%	-22.3%
443 Unemployment Insurance	17,542	20,000	15,000	15,000	(2,542)	(5,000)	-	-14.5%	-25.0%	0.0%
445 Workers' Comp Insurance	328,121	295,589	286,795	286,795	(41,326)	(8,794)	-	-12.6%	-3.0%	0.0%
446 Property & Liability Ins	190,435	179,951	198,666	198,666	8,231	18,715	-	4.3%	10.4%	0.0%
447 Employee Bonds	2,275	2,275	2,275	2,275	-	-	-	0.0%	0.0%	0.0%
448 Insurance Claims Ded	-	5,000	10,000	10,000	10,000	5,000	-	n/a	100.0%	0.0%
Insurance (other than health)	558,408	526,190	536,921	533,291	(25,117)	7,101	(3,630)	-4.5%	1.3%	-0.7%
460 Advertising	16,190	26,433	29,483	29,483	13,293	3,050	-	82.1%	11.5%	0.0%
461 Educational Programs	7,056	5,650	5,650	5,650	(1,406)	-	-	-19.9%	0.0%	0.0%
465 Court Costs	12,811	16,000	13,000	13,000	189	(3,000)	-	1.5%	-18.8%	0.0%
466 Court Operations	1,132	1,300	1,200	1,200	68	(100)	-	6.0%	-7.7%	0.0%
467 Special Projects	110,576	147,456	98,577	98,577	(11,999)	(48,879)	-	-10.9%	-33.1%	0.0%
468 Hazardous Spills Response	308	500	1,000	1,000	692	500	-	224.7%	100.0%	0.0%
469 Emergency-Related Exp	837	-	-	-	(837)	-	-	n/a	n/a	n/a
473 Bank Adjustments/Fees	11,036	9,000	12,000	12,000	964	3,000	-	8.7%	33.3%	0.0%
478 Permits & Fees	8,866	4,343	3,538	3,538	(5,328)	(805)	-	-60.1%	-18.5%	0.0%
480 Miscellaneous Other	279	-	1,553	1,553	1,274	1,553	-	456.6%	n/a	0.0%
481 Sponsorships	-	200	-	-	-	(200)	-	n/a	n/a	n/a
Miscellaneous	169,091	210,882	166,001	166,001	(3,090)	(44,881)	0	-1.8%	-21.3%	0.0%

General Fund Expenditures for FY 18 by Natural Classification										
	FY 16 Actual	FY 17	FY 18	FY 18	Dollar Change - Recommended vs			Percent Change - Recommended vs		
		Original	Requested	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
		Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested
230 Transylvania Economic Alliance	500,000	500,000	500,000	500,000	-	-	-	0.0%	0.0%	0.0%
Economic Development Initiative	500,000	500,000	500,000	500,000	0	0	0	0.0%	0.0%	0.0%
511 General Gov't Grants	20,000	27,000	4,000	4,000	(16,000)	(23,000)	-	-80.0%	-85.2%	0.0%
512 Public Safety Grants	57,099	67,000	2,000	2,000	(55,099)	(65,000)	-	-96.5%	-97.0%	0.0%
514 Econ Develop Grants	129,327	4,891	1,057,600	1,057,600	928,273	1,052,709	-	717.8%	21523.4%	0.0%
515 Human Services Grants	24,146	2,000	5,600	5,600	(18,546)	3,600	-	-76.8%	180.0%	0.0%
516 Culture & Rec Grants	5,819	-	-	-	(5,819)	-	-	n/a	n/a	n/a
Grants	236,391	100,891	1,069,200	1,069,200	832,809	968,309	0	352.3%	959.8%	0.0%
521 Childrens' Fund	1,030	1,000	1,200	1,200	170	200	-	16.5%	20.0%	0.0%
522 Domestic Violence Fund	6,180	6,000	7,200	7,200	1,020	1,200	-	16.5%	20.0%	0.0%
523 Conveyance Tax	250,490	245,000	281,750	281,750	31,260	36,750	-	12.5%	15.0%	0.0%
528 Statewide Bith Cert. Fees	1,114	2,112	1,968	1,968	854	(144)	-	76.7%	-6.8%	0.0%
Register of Deed Remittances	258,814	254,112	292,118	292,118	33,304	38,006	0	12.9%	15.0%	0.0%
230 Contract Services	-	8,000	3,500	3,500	3,500	(4,500)	-	n/a	-56.3%	0.0%
570 Program Expense	5,376	33,705	38,820	38,820	33,444	5,115	-	622.1%	15.2%	0.0%
571 Adult Basketball League	3,838	-	-	-	(3,838)	-	-	n/a	n/a	n/a
575 Volleyball League	2,664	-	-	-	(2,664)	-	-	n/a	n/a	n/a
576 NC Senior Games	6,339	7,300	8,000	8,000	1,661	700	-	26.2%	9.6%	0.0%
577 Youth Basketball	4,478	-	-	-	(4,478)	-	-	n/a	n/a	n/a
961 Transfer to Rosman	27,238	50,000	50,000	50,000	22,762	-	-	83.6%	0.0%	0.0%
Recreation Programs	49,933	99,005	100,320	100,320	50,387	1,315	0	100.9%	1.3%	0.0%
601 Special Assistance-Adults	197,006	194,656	169,604	169,604	(27,402)	(25,052)	-	-13.9%	-12.9%	0.0%
602 Medicaid Payment-County	58	-	-	-	(58)	-	-	n/a	n/a	n/a
603 Medicaid Transportation	148,324	140,000	135,000	135,000	(13,324)	(5,000)	-	-9.0%	-3.6%	0.0%
604 Work 1st Recip Benefits	6,798	-	-	-	(6,798)	-	-	n/a	n/a	n/a
613 AFDC/IV-E Foster Care	124,198	240,612	180,720	180,720	56,522	(59,892)	-	45.5%	-24.9%	0.0%
614 State Foster Home Fund	133,777	166,140	181,104	181,104	47,327	14,964	-	35.4%	9.0%	0.0%
615 State Foster Fund Supp	55,306	50,000	50,000	50,000	(5,306)	-	-	-9.6%	0.0%	0.0%
616 LINKS	11,406	6,900	5,000	5,000	(6,406)	(1,900)	-	-56.2%	-27.5%	0.0%
622 IV-E/IV-B Vendor Payments	10,048	2,162	6,384	6,384	(3,664)	4,222	-	-36.5%	195.3%	0.0%
623 Adoption Assist IV-B	23,797	27,099	24,438	24,438	641	(2,661)	-	2.7%	-9.8%	0.0%
624 Adoption Assist IV-E	61,534	58,464	59,278	59,278	(2,256)	814	-	-3.7%	1.4%	0.0%
625 IV-D Services	532	1,000	750	750	218	(250)	-	41.0%	-25.0%	0.0%
629 Subsidized Child Care	720,079	818,605	774,193	774,193	54,114	(44,412)	-	7.5%	-5.4%	0.0%
630 Food Stamp Employee Training	182	-	-	-	(182)	-	-	n/a	n/a	n/a
631 Food Stamp Issuance Cost	7,597	7,863	7,550	7,550	(47)	(313)	-	-0.6%	-4.0%	0.0%

General Fund Expenditures for FY 18 by Natural Classification

	FY 17			FY 18			Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	Original	Requested	FY 18	Recommended	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18	
	Actual	Budget	Budget	Budget	Budget	Actual	Original	Requested	Actual	Original	Requested	
633 Work 1st Supportive Serv	55,384	60,000	60,000	60,000	60,000	4,616	-	-	8.3%	0.0%	0.0%	
635 Work 1st Emerg Assist	49,675	50,000	50,000	50,000	50,000	325	-	-	0.7%	0.0%	0.0%	
640 LIEAP	131,600	123,680	115,418	115,418	115,418	(16,182)	(8,262)	-	-12.3%	-6.7%	0.0%	
641 Crisis Intervention	132,612	123,680	115,418	115,418	115,418	(17,194)	(8,262)	-	-13.0%	-6.7%	0.0%	
645 Services for the Blind	1,571	1,572	1,572	1,572	1,572	1	-	-	0.1%	0.0%	0.0%	
649 Adult Day Care Service	56,880	93,347	83,945	83,945	83,945	27,065	(9,402)	-	47.6%	-10.1%	0.0%	
650 HCCBG - WCCA	124,991	294,012	101,618	101,618	101,618	(23,373)	(192,394)	-	-18.7%	-65.4%	0.0%	
651 HCCBG - TCH	84,440	-	89,906	89,906	89,906	5,466	89,906	-	6.5%	n/a	0.0%	
652 HCCBG - KOALA	68,530	-	64,147	64,147	64,147	(4,383)	64,147	-	-6.4%	n/a	0.0%	
653 HCCBG - Pisgal Legal	5,768	5,768	5,768	5,768	5,768	-	-	-	0.0%	0.0%	0.0%	
655 HCCBG-Senior Companion	-	-	17,166	17,166	17,166	17,166	17,166	-	n/a	n/a	0.0%	
671 Emergency Fund	3,991	5,000	5,000	5,000	5,000	1,009	-	-	25.3%	0.0%	0.0%	
674 Helping Each Member Cope	21,577	24,859	25,584	25,584	25,584	4,007	725	-	18.6%	2.9%	0.0%	
Social Services-Assistance	2,237,661	2,495,419	2,329,563	2,329,563	2,329,563	91,902	(165,856)	0	4.1%	-6.6%	0.0%	
675 Title III Nutrition	3,490	4,000	4,000	4,000	4,000	510	-	-	14.6%	0.0%	0.0%	
680 Administration	2,892	2,645	2,645	2,645	2,645	(247)	-	-	-8.5%	0.0%	0.0%	
681 Mediation Services	26,300	26,300	26,300	26,300	26,300	-	-	-	0.0%	0.0%	0.0%	
682 Project Rebound	30,498	39,000	39,000	39,000	39,000	8,502	-	-	27.9%	0.0%	0.0%	
683 Project Challenge	20,211	20,211	20,211	20,211	20,211	-	-	-	0.0%	0.0%	0.0%	
685 Temporary Shelter Care	-	-	-	-	-	-	-	-	n/a	n/a	n/a	
687 Kids at Work	24,173	16,056	16,056	16,056	16,056	(8,117)	-	-	-33.6%	0.0%	0.0%	
689 Refunds	193	-	-	-	-	(193)	-	-	n/a	n/a	n/a	
696 The Children's Center	39,653	61,308	61,308	61,308	61,308	21,655	-	-	54.6%	0.0%	0.0%	
Other Human Service Programs	147,410	169,520	169,520	169,520	169,520	22,110	0	0	15.0%	0.0%	0.0%	
703 Land-of-Sky	24,839	24,840	24,840	24,840	24,840	1	-	-	0.0%	0.0%	0.0%	
705 Community Centers	15,259	12,000	82,500	50,500	50,500	35,241	38,500	(32,000)	231.0%	320.8%	-38.8%	
720 NC Forest Service	70,227	94,542	95,727	95,727	95,727	25,500	1,185	-	36.3%	1.3%	0.0%	
723 Brevard Rescue Squad	224,000	229,000	323,000	229,000	229,000	5,000	-	(94,000)	2.2%	0.0%	-29.1%	
740 Mental Health Services	99,261	99,261	99,261	99,261	99,261	-	-	-	0.0%	0.0%	0.0%	
745 TVS	25,000	29,400	55,000	-	-	(25,000)	(29,400)	(55,000)	n/a	-100.0%	n/a	
746 WCCA	1,500	-	-	-	-	(1,500)	-	-	n/a	n/a	n/a	
747 Center for Dialogue	9,000	10,000	10,000	10,000	10,000	1,000	-	-	11.1%	0.0%	0.0%	
749 Boys & Girls Club	-	-	13,000	-	-	-	-	(13,000)	n/a	n/a	n/a	
750 Blue Ridge Community Health	-	10,000	10,000	10,000	10,000	10,000	-	-	n/a	0.0%	0.0%	
752 Pisgah Legal Services	18,480	25,000	27,500	27,500	27,500	9,020	2,500	-	48.8%	10.0%	0.0%	
754 Senior Citizens Center	17,940	19,440	27,000	27,000	27,000	9,060	7,560	-	50.5%	38.9%	0.0%	
755 Bread of Life	-	4,070	4,000	4,000	4,000	4,000	(70)	-	n/a	-1.7%	0.0%	
756 Smart Start	4,050	-	10,000	-	-	(4,050)	-	(10,000)	n/a	n/a	n/a	
757 Transylvania Christian Ministry	-	10,000	10,000	10,000	10,000	10,000	-	-	n/a	0.0%	0.0%	
758 TRAIN	15,000	-	20,000	-	-	(15,000)	-	(20,000)	n/a	n/a	n/a	

General Fund Expenditures for FY 18 by Natural Classification

	General Fund Expenditures for FY 18 by Natural Classification									
					Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	FY 17	FY 18	FY 18	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18
Actual	Original Budget	Requested Budget	Recommended Budget	Actual	Original	Requested	Actual	Original	Requested	
759 WNC Communities	2,000	-	2,500	-	(2,000)	-	(2,500)	n/a	n/a	n/a
762 Brevard College Gen Use	26,000	18,000	48,500	18,500	(7,500)	500	(30,000)	-28.8%	2.8%	-61.9%
763 Cemetery Board	270	-	270	270	-	270	-	0.0%	n/a	0.0%
766 Transy. Heritage Museum	5,000	3,000	7,000	3,500	(1,500)	500	(3,500)	-30.0%	16.7%	-50.0%
768 JHPC	1,121	1,625	1,625	1,625	504	-	-	45.0%	0.0%	0.0%
769 Historical Society	15	4,000	4,000	3,000	2,985	(1,000)	(1,000)	19900.0%	-25.0%	-25.0%
770 Parks Commission	1,724	-	-	-	(1,724)	-	-	n/a	n/a	n/a
772 TCArts	2,000	2,000	3,000	3,000	1,000	1,000	-	50.0%	50.0%	0.0%
773 Brevard Music Center	-	25,000	25,000	-	-	(25,000)	(25,000)	n/a	-100.0%	n/a
774 Farmers' Market	-	12,000	12,000	10,000	10,000	(2,000)	(2,000)	n/a	-16.7%	-16.7%
776 Transylvania Natural Resource Council	-	-	-	-	-	-	-	n/a	n/a	n/a
779 PARI	-	-	25,000	-	-	-	(25,000)	n/a	n/a	n/a
Outside Agencies (ex schools)	562,686	633,178	940,723	627,723	65,037	(5,455)	(313,000)	11.6%	-0.9%	-33.3%
780 School-Current Expense	11,161,610	11,427,315	12,244,898	11,842,443	680,833	415,128	(402,455)	6.1%	3.6%	-3.3%
781 School-Capital Outlay	1,600,000	1,800,000	3,045,460	1,800,000	200,000	-	(1,245,460)	12.5%	0.0%	-40.9%
785 After School Day Care	-	-	-	-	-	-	-	n/a	n/a	n/a
480 Lottery Proceeds	-	242,677	237,859	237,859	237,859	(4,818)	-	n/a	-2.0%	0.0%
Transylvania County Schools	12,761,610	13,469,992	15,528,217	13,880,302	1,118,692	410,310	(1,647,915)	8.8%	3.0%	-10.6%
780 School-Current Expense	340,896	345,386	363,439	363,439	22,543	18,053	0	6.6%	5.2%	0.0%
781 School-Capital Outlay	89,200	25,000	58,300	58,300	(30,900)	33,300	0	-34.6%	133.2%	0.0%
BRCC	430,096	370,386	421,739	421,739	(8,357)	51,353	0	-1.9%	13.9%	0.0%
490 Bond Principal	1,948,148	888,148	628,148	628,148	(1,320,000)	(260,000)	0	-67.8%	-29.3%	0.0%
491 Bond Interest	159,822	65,562	32,102	32,102	(127,720)	(33,460)	0	-79.9%	-51.0%	0.0%
Other Education	2,107,970	953,710	660,250	660,250	(1,447,720)	(293,460)	0	-68.7%	-30.8%	0.0%
Total Education	15,299,676	14,794,088	16,610,206	14,962,291	(337,385)	168,203	(1,647,915)	-2.2%	1.1%	-9.9%
801 Office Equipment	800	200	200	200	(600)	-	-	-75.0%	0.0%	0.0%
802 Office Furniture/Fixtures	32,804	48,900	31,166	29,366	(3,438)	(19,534)	(1,800)	-10.5%	-39.9%	-5.8%
805 Computer Software	21,971	21,682	77,779	77,779	55,808	56,097	-	254.0%	258.7%	0.0%
806 Computers & Printers	230,735	109,081	145,616	145,616	(85,119)	36,535	-	-36.9%	33.5%	0.0%
811 Maint Equip (non-cap)	3,700	2,635	4,550	4,550	850	1,915	-	23.0%	72.7%	0.0%
821 Other Non-Cap Equipment	73,909	84,188	120,653	98,253	24,344	14,065	(22,400)	32.9%	16.7%	-18.6%
831 Land Improve (Non-Cap)	2,015	7,058	-	-	(2,015)	(7,058)	-	n/a	n/a	n/a
833 Build Improve (non-cap)	48,049	17,600	37,758	37,758	(10,291)	20,158	-	-21.4%	114.5%	0.0%
Non-Capital Items (including PCs)	413,983	291,344	417,722	393,522	(20,461)	102,178	(24,200)	-4.9%	35.1%	-5.8%

General Fund Expenditures for FY 18 by Natural Classification

	FY 17			FY 18			Dollar Change - Recommended vs			Percent Change - Recommended vs		
	FY 16	Original	FY 18	FY 18	FY 16	FY 17	FY 18	FY 16	FY 17	FY 18		
	Actual	Budget	Requested	Recommended	Actual	Original	Requested	Actual	Original	Requested		
499 Capital Lease	23,489	-	-	-	(23,489)	-	-	n/a	n/a	n/a		
850 Land	-	-	-	-	-	-	-	n/a	n/a	n/a		
851 Land Improvements	239,361	80,387	91,162	91,162	(148,199)	10,775	-	-61.9%	13.4%	0.0%		
853 Building Improvements	253,514	272,252	523,977	494,436	240,922	222,184	(29,541)	95.0%	81.6%	-5.6%		
860 Vehicles	425,134	602,369	1,200,956	797,176	372,042	194,807	(403,780)	87.5%	32.3%	-33.6%		
864 Heavy Equipment	-	51,500	18,527	18,527	18,527	(32,973)	-	n/a	-64.0%	0.0%		
866 Computer Hardware	136,704	56,341	15,420	15,420	(121,284)	(40,921)	-	-88.7%	-72.6%	0.0%		
868 Other Equipment	129,995	208,891	645,799	637,299	507,304	428,408	(8,500)	390.2%	205.1%	-1.3%		
870 Software Conversion	14,754	8,228	-	-	(14,754)	(8,228)	-	n/a	n/a	n/a		
Capital	1,222,951	1,279,968	2,495,841	2,054,020	831,069	774,052	(441,821)	68.0%	60.5%	-17.7%		
497 Principal	253,582	313,830	313,830	313,830	60,248	-	-	23.8%	0.0%	0.0%		
498 Interest	91,091	103,478	92,080	92,080	989	(11,398)	-	1.1%	-11.0%	0.0%		
Debt Service-General	344,673	417,308	405,910	405,910	61,237	(11,398)	0	17.8%	-2.7%	0.0%		
489 Contingency	-	100,000	127,760	127,760	127,760	27,760	-	n/a	27.8%	0.0%		
Contingency	0	100,000	127,760	127,760	127,760	27,760	0	n/a	27.8%	0.0%		
901 Transfers to Reserves	-	325,560	305,560	305,560	305,560	(20,000)	-	n/a	-6.1%	0.0%		
905 Transfer to Enhancement Fund	-	19,965	20,425	20,425	20,425	460	-	n/a	2.3%	0.0%		
Transfer to General Fund	0	345,525	325,985	325,985	325,985	(19,540)	0	n/a	-5.7%	0.0%		
915 Transfer to LEO Sep Fund	-	206,942	302,613	302,613	302,613	95,671	-	n/a	46.2%	0.0%		
935 Transfer to Solid Waste	375,000	387,972	211,214	197,314	(177,686)	(190,658)	(13,900)	-47.4%	-49.1%	-6.6%		
971 Transfer to Silvermont	115,000	-	-	-	(115,000)	-	-	n/a	n/a	n/a		
Transfer to Other Funds	490,000	594,914	513,827	499,927	9,927	(94,987)	(13,900)	2.0%	-16.0%	-2.7%		
TOTAL GENERAL FUND	46,729,729	48,387,036	54,482,237	51,176,824	4,447,095	2,789,788	(3,305,413)	9.5%	5.8%	-6.1%		



FY 18 Revenue and Expenditures- Other Funds

Solid Waste Fund included

ANNUAL BUDGET ESTIMATE - REVENUE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
Department: 1900 Interest								
35-6-1900-800-0000	6,258.00	7,800.00	5,267.00	9,420.00	32	10,000.00	10,000.00	
Interest On Investments								
Total	\$6,258.00	\$7,800.00	\$5,267.00	\$9,420.00		\$10,000.00	\$10,000.00	
Department: 1910 Miscellaneous								
35-6-1910-930-0000			24,500.00	24,500.00				
Sale Of Surplus Equipment								
35-6-1910-939-0000			19,812.00	19,812.00				
Proceeds From Property Insur Clai...								
Total			\$44,312.00	\$44,312.00				
Department: 3100 Solid Waste								
35-6-3100-610-0000	1,415,018.00	1,259,960.00	1,134,977.00	1,331,022.00	10	1,511,950.00	1,511,950.00	
Scale Sales								
35-6-3100-615-0000	150,265.00	150,000.00	130,679.00	157,500.00	13	158,000.00	158,000.00	
Sticker Sales								
35-6-3100-620-0000	5,880.00	12,000.00	3,210.00	4,680.00	73	4,680.00	4,680.00	
Box Rent/Fees								
35-6-3100-630-0000	73,944.00	80,000.00	95,710.00	92,000.00	-20	92,000.00	92,000.00	
Recycling Revenue								
35-6-3100-635-0000	11,371.00	10,000.00	7,159.00	10,767.00	28	11,000.00	11,000.00	
White Goods Revenue								
35-6-3100-636-0000	44,333.00	40,000.00	22,683.00	44,000.00	43	44,000.00	44,000.00	
Tire Recycling								

ANNUAL BUDGET ESTIMATE - REVENUE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended
35-6-3100-639-0000 Electronics Recycling	3,218.00	3,250.00	2,503.00	2,503.00	23	2,505.00	2,505.00
Total	\$1,704,029.00	\$1,555,210.00	\$1,396,921.00	\$1,642,472.00		\$1,824,135.00	\$1,824,135.00
Department: 3110 Solid Waste Admin							
35-6-3110-335-0000 Solid Waste Disposal Tax Distrib	19,982.00	20,000.00	10,986.00	21,500.00	45	22,000.00	22,000.00
35-6-3110-531-0000 Late Fees	1,632.00	800.00	1,487.00	1,552.00	-86	1,000.00	1,000.00
35-6-3110-532-0000 Permits	440.00	1,800.00	305.00	1,000.00	83	1,000.00	1,000.00
35-6-3110-533-0000 Citations		100.00	50.00	50.00	50	100.00	100.00
Total	\$22,054.00	\$22,700.00	\$12,828.00	\$24,102.00		\$24,100.00	\$24,100.00
Department: 9100 Transfers							
35-6-9100-910-0000 Transfer From General Fund	375,000.00	387,972.00		663,639.00	100	211,214.00	197,314.00
Total	\$375,000.00	\$387,972.00		\$663,639.00		\$211,214.00	\$197,314.00
Report Total Revenue	\$2,107,341.00	\$1,973,682.00	\$1,459,328.00	\$2,383,945.00		\$2,069,449.00	\$2,055,549.00

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
3110 Solid Waste Admin	\$313,368.00	\$328,002.00	\$252,455.00	\$339,508.00		\$346,125.00	\$346,125.00	
3130 Solid Waste Maintenance	\$95,089.00	\$98,728.00	\$80,639.00	\$104,918.00		\$104,919.00	\$104,919.00	
3140 Solid Waste Collections	\$336,460.00	\$382,485.00	\$274,459.00	\$377,214.00		\$380,895.00	\$380,895.00	
3150 Solid Waste Transportation	\$217,193.00	\$211,354.00	\$192,597.00	\$245,938.00		\$237,882.00	\$237,882.00	
3160 Solid Waste Operations	\$572,050.00	\$672,703.00	\$824,326.00	\$937,392.00		\$659,487.00	\$645,587.00	
9110 Transfers To Other Funds	\$328,517.00	\$280,410.00		\$378,975.00		\$340,141.00	\$340,141.00	
Report Totals	\$1,862,677.00	\$1,973,682.00	\$1,624,476.00	\$2,383,945.00		\$2,069,449.00	\$2,055,549.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
Department: 3110 Solid Waste Admin								
35-9-3110-101-0000 Salaries & Wages	102,524.00	102,284.00	81,076.00	103,083.00	21	104,036.00	104,036.00	
35-9-3110-103-0000 Over-Time Wages	5,088.00	4,226.00	5,525.00	6,923.00	-31	4,822.00	4,822.00	
35-9-3110-104-0000 Holiday Wages	166.00	289.00	812.00	974.00	-181	406.00	406.00	
35-9-3110-121-0000 Longevity	2,210.00	2,283.00	2,284.00	2,284.00	0	2,306.00	2,306.00	
35-9-3110-141-0000 Fica	8,434.00	8,345.00	7,432.00	9,100.00	11	8,535.00	8,535.00	
35-9-3110-142-0000 Fica On 457 Contributions						230.00	230.00	
35-9-3110-143-0000 Retirement	7,387.00	8,018.00	7,007.00	8,569.00	13	8,479.00	8,479.00	
35-9-3110-151-0000 Insurance	18,764.00	21,000.00	17,500.00	21,000.00	17	22,000.00	22,000.00	
35-9-3110-152-0000 Retiree Insurance/457 Contributio...	3,850.00	4,050.00	3,375.00	4,050.00	17	3,960.00	3,960.00	
35-9-3110-228-0000 Engineering Services	19,337.00	28,000.00	9,262.00	24,500.00	67	28,000.00	28,000.00	
35-9-3110-230-0000 Contract Services	14,429.00	22,500.00	21,167.00	26,500.00	6	25,000.00	25,000.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
35-9-3110-236-0000 Tire Recycling	38,882.00	40,000.00	27,974.00	40,000.00	30	40,000.00	40,000.00	
35-9-3110-301-0000 Office Supplies	1,671.00	2,611.00	1,042.00	2,600.00	60	2,611.00	2,611.00	
35-9-3110-304-0000 Janitorial Supplies	769.00	700.00	1,256.00	900.00	-79	1,000.00	1,000.00	
35-9-3110-306-0000 Operating Supplies	1,874.00	5,570.00	4,538.00	5,570.00	19	5,800.00	5,800.00	
35-9-3110-307-0000 Copy Cost	1,908.00	2,100.00	1,637.00	1,900.00	22	2,100.00	2,100.00	
35-9-3110-340-0000 Uniforms/Safety Equipment	88.00	120.00		120.00	100	160.00	160.00	
35-9-3110-359-0000 Auto-Gasoline	615.00	750.00	750.00	700.00	0	975.00	975.00	
35-9-3110-360-0000 Auto-Maintenance	60.00	600.00	209.00	500.00	65	600.00	600.00	
35-9-3110-364-0000 Computer S/W Maintenance		2,000.00	1,000.00	2,100.00	50	2,135.00	2,135.00	
35-9-3110-410-0000 Utilities	15,659.00	16,000.00	10,499.00	15,600.00	34	16,000.00	16,000.00	
35-9-3110-420-0000 Telephone	4,703.00	5,121.00	4,240.00	5,200.00	17	4,850.00	4,850.00	
35-9-3110-425-0000 Postage		100.00	100.00	100.00		100.00	100.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
35-9-3110-431-0000 Training & Travel	524.00	865.00	400.00	800.00	54	865.00	865.00	
35-9-3110-433-0000 Dues & Subscriptions	652.00	670.00	582.00	650.00	13	670.00	670.00	
35-9-3110-461-0000 Educational Material/Programs	800.00	800.00	272.00	600.00	66	800.00	800.00	
35-9-3110-478-0000 Permits & Fees	5,435.00	5,500.00	7,685.00	7,685.00	-40	7,685.00	7,685.00	
35-9-3110-531-0000 Tonnage Tax Remitted To Nc	47,476.00	43,000.00	34,831.00	47,500.00	19	52,000.00	52,000.00	
35-9-3110-806-0000 Computers & Printers	675.00	500.00			100			
35-9-3110-870-0000 Software Conversion	9,388.00							
Total	\$313,368.00	\$328,002.00	\$252,455.00	\$339,508.00		\$346,125.00	\$346,125.00	
Department: 3130 Solid Waste Maintenance								
35-9-3130-101-0000 Salaries & Wages	44,160.00	43,995.00	34,882.00	44,351.00	21	44,762.00	44,762.00	
35-9-3130-103-0000 Over-Time Wages	1,917.00	1,897.00	996.00	979.00	48	1,614.00	1,614.00	
35-9-3130-104-0000 Holiday Wages			11.00					

ANNUAL BUDGET ESTIMATE - EXPENDITURE
Original - 2017-2018

TRANSYLVANIA COUNTY
FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
35-9-3130-121-0000 Longevity	1,250.00	1,250.00	1,250.00	1,250.00		1,250.00	1,250.00	
35-9-3130-122-0000 Vacation Pay-Outs			1,686.00	1,686.00				
35-9-3130-141-0000 Fica	3,584.00	3,606.00	3,065.00	3,673.00	15	3,643.00	3,643.00	
35-9-3130-143-0000 Retirement	3,171.00	3,465.00	3,034.00	3,664.00	12	3,620.00	3,620.00	
35-9-3130-151-0000 Insurance	9,382.00	10,500.00	8,750.00	10,500.00	17	11,000.00	11,000.00	
35-9-3130-152-0000 Retiree Insurance/457 Contributio...	1,925.00	2,025.00	1,688.00	2,025.00	17	1,980.00	1,980.00	
35-9-3130-305-0000 Tools	1,704.00	2,000.00	231.00	1,800.00	88	2,000.00	2,000.00	
35-9-3130-306-0000 Operating Supplies	7,580.00	7,000.00	7,492.00	8,000.00	-7	8,000.00	8,000.00	
35-9-3130-340-0000 Uniforms/Safety Equipment	561.00	530.00	100.00	530.00	81	550.00	550.00	
35-9-3130-359-0000 Auto-Gasoline	210.00							
35-9-3130-362-0000 Heavy Equipment Repair	19,186.00	22,000.00	17,072.00	26,000.00	22	26,000.00	26,000.00	
35-9-3130-420-0000 Telephone	459.00	460.00	382.00	460.00	17	500.00	500.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total	\$95,089.00	\$98,728.00	\$80,639.00	\$104,918.00		\$104,919.00	\$104,919.00	
Department: 3140 Solid Waste Collections								
35-9-3140-101-0000 Salaries & Wages	153,516.00	153,865.00	123,169.00	153,893.00	20	154,586.00	154,586.00	
35-9-3140-102-0000 Part-Time Wages	24,670.00	28,005.00	20,409.00	25,281.00	27	28,583.00	28,583.00	
35-9-3140-103-0000 Over-Time Wages	12,065.00	9,355.00	8,833.00	11,335.00	6	9,550.00	9,550.00	
35-9-3140-104-0000 Holiday Wages	603.00	1,101.00	790.00	948.00	28	1,544.00	1,544.00	
35-9-3140-121-0000 Longevity	2,556.00	2,364.00	2,584.00	2,584.00	-9	1,362.00	1,362.00	
35-9-3140-122-0000 Vacation Pay-Out	1,026.00		513.00	513.00				
35-9-3140-141-0000 Fica	14,691.00	14,894.00	12,616.00	15,252.00	15	14,965.00	14,965.00	
35-9-3140-142-0000 Fica On 457 Contributions						230.00	230.00	
35-9-3140-143-0000 Retirement	11,407.00	12,251.00	10,530.00	12,708.00	14	12,695.00	12,695.00	
35-9-3140-151-0000 Insurance	56,292.00	63,000.00	52,500.00	63,000.00	17	66,000.00	66,000.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
35-9-3140-152-0000 Retiree Insurance/457 Contributio...	11,550.00	12,150.00	10,125.00	12,150.00	17	11,880.00	11,880.00	
35-9-3140-306-0000 Operating Supplies	3,351.00	2,600.00	1,942.00	2,800.00	25	2,900.00	2,900.00	
35-9-3140-340-0000 Uniforms/Safety Equipment	1,103.00	1,600.00	1,431.00	1,800.00	11	1,800.00	1,800.00	
35-9-3140-367-0000 Landfill Site/Container Maintenanc...	3,879.00	12,200.00	995.00	12,000.00	92	6,000.00	6,000.00	
35-9-3140-410-0000 Utilities	7,361.00	7,500.00	5,930.00	7,500.00	21	7,500.00	7,500.00	
35-9-3140-420-0000 Telephone	1,378.00	1,500.00	1,148.00	1,500.00	23	1,500.00	1,500.00	
35-9-3140-460-0000 Advertising	432.00	1,100.00	302.00	650.00	73	800.00	800.00	
35-9-3140-467-0000 Special Projects	9,396.00	19,000.00	5,292.00	17,300.00	72	19,000.00	19,000.00	
35-9-3140-868-0000 Other Equipment	21,184.00	40,000.00	15,350.00	36,000.00	62	40,000.00	40,000.00	
Total	\$336,460.00	\$382,485.00	\$274,459.00	\$377,214.00		\$380,895.00	\$380,895.00	
Department: 3150 Solid Waste Transportation								
35-9-3150-101-0000 Salaries & Wages	86,549.00	86,381.00	68,349.00	86,939.00	21	87,880.00	87,880.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
35-9-3150-102-0000 Part-Time Wages	6,610.00		4,681.00	4,681.00				
35-9-3150-103-0000 Over-Time Wages	25,616.00	17,800.00	24,208.00	29,504.00	-36	24,992.00	24,992.00	
35-9-3150-104-0000 Holiday Wages	589.00	646.00	1,165.00	1,398.00	-80	725.00	725.00	
35-9-3150-121-0000 Longevity	596.00	618.00	618.00	618.00	0	631.00	631.00	
35-9-3150-141-0000 Fica	8,711.00	8,066.00	7,906.00	9,542.00	2	8,738.00	8,738.00	
35-9-3150-142-0000 Fica On 457 Contributions						230.00	230.00	
35-9-3150-143-0000 Retirement	7,399.00	7,750.00	7,157.00	8,753.00	8	8,681.00	8,681.00	
35-9-3150-151-0000 Insurance	28,146.00	31,500.00	26,250.00	31,500.00	17	33,000.00	33,000.00	
35-9-3150-152-0000 Retiree Insurance/457 Contributio...	5,775.00	6,075.00	5,063.00	6,075.00	17	5,940.00	5,940.00	
35-9-3150-247-0000 Towing	325.00					400.00	400.00	
35-9-3150-340-0000 Uniforms/Safety Equipment	397.00	628.00	200.00	628.00	68	700.00	700.00	
35-9-3150-359-0000 Auto-Gasoline	24,116.00	28,050.00	19,701.00	26,000.00	30	37,125.00	37,125.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
35-9-3150-362-0000 Heavy Equipment Repair	22,354.00	23,000.00	26,895.00	40,000.00	-17	28,000.00	28,000.00	
35-9-3150-431-0000 Training & Travel	10.00	840.00	404.00	300.00	52	840.00	840.00	
Total	\$217,193.00	\$211,354.00	\$192,597.00	\$245,938.00		\$237,882.00	\$237,882.00	
Department: 3160 Solid Waste Operations								
35-9-3160-101-0000 Salaries & Wages	123,035.00	128,809.00	95,036.00	120,508.00	26	120,411.00	120,411.00	
35-9-3160-102-0000 Part-Time Wages			4,536.00	4,536.00				
35-9-3160-103-0000 Over-Time Wages	14,943.00	13,211.00	12,767.00	16,364.00	3	17,164.00	17,164.00	
35-9-3160-104-0000 Holiday Wages	508.00	960.00	896.00	1,075.00	7	980.00	980.00	
35-9-3160-121-0000 Longevity	3,658.00	3,750.00	3,133.00	3,133.00	16	1,923.00	1,923.00	
35-9-3160-122-0000 Vacation Pay-Outs	1,207.00		1,207.00	1,206.00				
35-9-3160-141-0000 Fica	10,364.00	11,225.00	9,292.00	11,280.00	17	10,747.00	10,747.00	
35-9-3160-142-0000 Fica On 457 Contributions						115.00	115.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
35-9-3160-143-0000 Retirement	9,742.00	10,785.00	8,651.00	10,590.00	20	10,676.00	10,676.00	
35-9-3160-151-0000 Insurance	37,528.00	42,000.00	35,000.00	42,000.00	17	44,000.00	44,000.00	
35-9-3160-152-0000 Retiree Insurance/457 Contributio...	7,700.00	8,100.00	6,750.00	8,100.00	17	7,920.00	7,920.00	
35-9-3160-228-0000 Engineering Services	6,765.00	24,500.00	25,565.00	20,752.00	-4	24,500.00	24,500.00	
35-9-3160-230-0000 Contract Services	16,660.00	22,000.00	7,344.00	20,000.00	67	22,000.00	22,000.00	
35-9-3160-238-0000 Leachate Disposal Costs	65,140.00	60,000.00	60,839.00	71,000.00	-1	72,000.00	72,000.00	
35-9-3160-272-0000 Equipment Rental			33,402.00					
35-9-3160-306-0000 Operating Supplies	963.00	2,500.00	1,152.00	2,500.00	54	2,500.00	2,500.00	
35-9-3160-340-0000 Uniforms/Safety Equipment	1,223.00	1,715.00	627.00	1,700.00	63	1,815.00	1,815.00	
35-9-3160-359-0000 Auto-Gasoline	38,606.00	41,880.00	31,498.00	41,000.00	25	55,285.00	55,285.00	
35-9-3160-362-0000 Heavy Equipment Repair	112,224.00	38,000.00	29,949.00	46,000.00	21	40,000.00	40,000.00	
35-9-3160-367-0000 Landfill Site/Container Maintenanc...	44,964.00	101,643.00	141,378.00	191,000.00	-39	68,000.00	68,000.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		Approved
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
35-9-3160-368-0000 Calvert Engineering Services	16,484.00	16,500.00	7,274.00	16,398.00	56	16,500.00	16,500.00	
35-9-3160-431-0000 Training & Travel	836.00	1,125.00	580.00	800.00	48	1,125.00	1,125.00	
35-9-3160-831-0000 Land Improve (Non-Cap)			2,850.00	2,850.00				
35-9-3160-851-0000 Land improvements						118,826.00	118,826.00	
35-9-3160-860-0000 Vehicles						23,000.00		
35-9-3160-864-0000 Heavy Equipment	59,500.00	144,000.00	304,600.00		-112			
35-9-3160-868-0000 Other Equipment				304,600.00			9,100.00	
Total	\$572,050.00	\$672,703.00	\$824,326.00	\$937,392.00		\$659,487.00	\$645,587.00	
Department: 9110 Transfers To Other Funds								
35-9-9110-935-0001 Transfer To Landfill Closure Rese...	328,517.00	147,910.00		246,475.00	100	193,991.00	193,991.00	
35-9-9110-935-0005 Transfer To New Cell Reserve		132,500.00		132,500.00	100	146,150.00	146,150.00	
Total	\$328,517.00	\$280,410.00		\$378,975.00		\$340,141.00	\$340,141.00	
Report Total Expenditure	\$1,862,677.00	\$1,973,682.00	\$1,624,476.00	\$2,383,945.00		\$2,069,449.00	\$2,055,549.00	

ANNUAL BUDGET ESTIMATE - REVENUE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	
Department: 1090 Fees								
50-6-1090-193-0000 Nc 911 Psap Funds	362,125.00	260,539.00	195,404.00	260,359.00	25	323,684.00	323,684.00	
50-6-1090-193-0001 Nc 911 Psap Funds For City	64,567.00	40,163.00	30,123.00	40,163.00	25	78,132.00	78,132.00	
Total	\$426,692.00	\$300,702.00	\$225,527.00	\$300,522.00		\$401,816.00	\$401,816.00	
Department: 1900 Interest								
50-6-1900-800-0000 Interest On Investments	615.00		762.00	1,000.00		1,000.00	1,000.00	
Total	\$615.00		\$762.00	\$1,000.00		\$1,000.00	\$1,000.00	
Department: 9100 Transfers								
50-6-9100-900-0500 Fund Balance Appropriated		118,985.00		253,890.00	100	50,971.00	50,971.00	
Total		\$118,985.00		\$253,890.00		\$50,971.00	\$50,971.00	
Report Total Revenue	\$427,307.00	\$419,687.00	\$226,289.00	\$555,412.00		\$453,787.00	\$453,787.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 2910 Communications								
50-9-2910-101-0000 Salaries & Wages	64,338.00	65,900.00	52,232.00	66,421.00	21	72,917.00	72,917.00	
50-9-2910-121-0000 Longevity	885.00	1,023.00	1,023.00	1,024.00	0	1,032.00	1,032.00	
50-9-2910-122-0000 Vacation Pay-Outs	1,266.00		1,281.00	634.00				
50-9-2910-141-0000 Fica	4,866.00	5,120.00	4,366.00	5,255.00	15	5,657.00	5,657.00	
50-9-2910-143-0000 Retirement	4,577.00	4,919.00	4,402.00	3,598.00	11	5,620.00	5,620.00	
50-9-2910-151-0000 Insurance	13,416.00	15,015.00	12,513.00	15,015.00	17	15,730.00	15,730.00	
50-9-2910-152-0000 Retiree Insurance/457 Contributio...	2,753.00	2,896.00	2,413.00	2,896.00	17	2,832.00	2,832.00	
50-9-2910-230-0000 Contract Services	15,660.00	15,000.00	15,000.00	20,670.00		20,670.00	20,670.00	
50-9-2910-272-0000 Equipment Rental	12,500.00	143,451.00	28,675.00	145,852.00	80	130,852.00	130,852.00	
50-9-2910-363-0000 Computer Hw Maintenance	36,026.00	8,585.00	35,832.00	35,832.00	-317			
50-9-2910-363-0911 Computer Hw Maintenance-Psap			8,585.00	8,585.00		32,519.00	32,519.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE

Original - 2017-2018

TRANSYLVANIA COUNTY

FY 2017-2018

Account	2015 - 2016	2016 - 2017	4/30/2017	2016 - 2017		2017 - 2018		
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
50-9-2910-364-0000 Computer Sw Maintenance	43,696.00	18,741.00	44,646.00	52,381.00	-138	26,206.00	26,206.00	
50-9-2910-365-0000 Other Equipment Maintenance	32,996.00	68,764.00	6,889.00	55,961.00	90	21,000.00	21,000.00	
50-9-2910-420-0000 Telephone	17,471.00	30,110.00		18,000.00	100	36,000.00	36,000.00	
50-9-2910-431-0000 Travel & Training	3,536.00		130.00	2,000.00		4,620.00	4,620.00	
50-9-2910-806-0000 Computers & Printers				46,335.00				
50-9-2910-868-0000 Other Equipment	96,132.00		28,804.00	34,790.00				
50-9-2910-870-0000 Software/Software Conversion	70,686.00							
Total	\$420,804.00	\$379,524.00	\$246,791.00	\$515,249.00		\$375,655.00	\$375,655.00	
Department: 9130								
50-9-9130-950-0000 Disbursement To City	64,567.00	40,163.00	30,123.00	40,163.00	25	78,132.00	78,132.00	
Total	\$64,567.00	\$40,163.00	\$30,123.00	\$40,163.00		\$78,132.00	\$78,132.00	
Report Total Expenditure	\$485,371.00	\$419,687.00	\$276,914.00	\$555,412.00		\$453,787.00	\$453,787.00	

BOARD OF COMMISSIONERS

Larry Chapman, Chair
Page Lemel, Vice-Chair
Jason Chappell
Mike Hawkins
Kelvin Phillips



COUNTY MANAGER

Jaime Laughter
828-884-3100
Fax 828-884-3119

**101 South Broad Street
Brevard, NC 28712**

FY 2018 Budget Message

(Forthcoming)