



CALDWELL COUNTY, NORTH CAROLINA

GENERAL FUND

FISCAL YEAR 2009/2010

RECOMMENDED BUDGET

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FY 09-10 CALDWELL COUNTY BUDGET MESSAGE **BOBBY WHITE, COUNTY MANAGER**

Dear Commissioners,

In accordance with the North Carolina General Statutes I am formally submitting the proposed Caldwell County Government Budget for FY 2009-10.

This budget document contains the respective County Departmental funds that constitute the overall County operations. These general department funds include:

- 1) The General Fund
- 2) The Water Enterprise Fund
- 3) The 911 Fund
- 4) The Respective Fire Department District Fund
- 5) The County Rescue Squad Fund
- 6) Special Revenue Fund

As you will note in the accompanying document, this proposed budget information is intended to present the detailed data for the entire County operations. It is very difficult to restate this information in this budget message but I do wish to highlight some points of information I hope will be helpful to the Commissioners and General Public.

- These are unsure economic times not only in Caldwell County but North Carolina and our Nation. We have given our best effort to budget conservative revenues and realistic expenditures within the framework of available resources.
- In our budget development, we have made every effort to maintain services to the citizens and support for our partnered allied agencies.
- The two (2) general areas of increase in the proposed budget are: **Education** and **Economic Development**.
- For education support, the budget **places priority on the current expense needs** of the public schools and community college. In that light, the proposed budget funds the community college current expense as requested and reflected a **\$200,000.00** increase over current year funding in the public school current expenses request.

We hope this support will avoid the necessity to reduce the number of teachers.

- The proposed budget also recommends an increase in economic development investments related to the Economic Development Commission (from \$288,758.00 to \$348,207.00). The majority of this increase is related to the full staffing of the ED program. **To continue our “economic rebound” efforts, the County should make these investments!**
- **The Proposed FY 09-10 Budget is a balanced budget with no use of existing Fund Balance dollars.**

Administration
Bobby White, County Manager

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- **The proposed budget does not propose a tax increase for either the General Fund support or Fire Districts.**
- We have proposed to generally continue the financial support for the various allied agencies as itemized in the detailed budget.
- **There is no proposed increase in water rates and the Water Enterprise fund is self-sustaining with no tax dollar support.**
- **This proposed budget projects a “true fund balance (savings account)” at approximately 8.5%.**
- The proposed budget meets all of the financial contractual obligations of the County.
- This proposed budget should result in the continued County excellent bond rating of “A” or greater.

To accomplish this balanced budget, certain expense reductions were required. Sadly, some of these reductions involved the Reduction-In-Force of certain existing positions. We have tried to minimize these reductions and will work with employees in any way we can to help them in this difficult time.

- The proposed General Fund budget amounts to \$69,774,645.00 for FY 09-10. This is an overall reduction of \$8,563,416.00 from our current General Fund budget.

I could ramble on about the many economic challenges we are facing, but I believe a better investment of time and energy is to present my belief that many positive economic activities are happening in the County. In addition, we will see even more economic successes in the near future.

From an **“overall viewpoint”** Caldwell County Government has done a very good job in continuing services under these unusual times. We are substantially better off than many others yet need to always work to improve service opportunities for our citizens.

We are presenting a balanced budget with no tax increase and maintaining the general level of services with a reasonable fund balance to help address emergencies during the year.

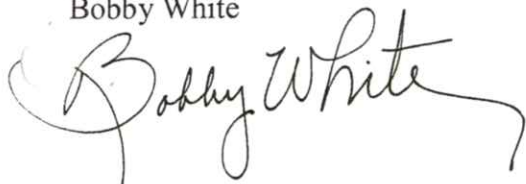
This proposed County budget is my final one as your Manager. As has been the case in all other budget presentations, the recommendations would be impossible without the excellent support and leadership of the Department Heads and Finance staff! I am always proud of our County staff and hope the Board of Commissioners always recognizes their value.

In closing, I thank you for your patience, understanding and dedication to public service. It has been a personal and professional joy to serve the citizens.

May Caldwell County continue to be a leader in delivering local government services and providing opportunities to make the lives of our citizens better!

Sincerely,

Bobby White



Administration
Bobby White, County Manager

**CALDWELL COUNTY, NORTH CAROLINA
SUMMARY OF MAJOR FACTORS IN
FY 2009/2010 BUDGET**

Revenues

General Revenues

| | | |
|-----------------------------|----|-------------|
| Property & Vehicle Taxes Up | \$ | 887,541 |
| Sales Taxes Down | | (2,787,002) |
| Republic Host Fees Down | | (123,400) |
| Interest Earnings Down | | (150,000) |
| Other General Revenues Up | | 26,357 |

Departmental Revenues

| | | |
|--|--|-----------|
| Flow Thru Grants down | | (874,822) |
| Public Schools Early College Funding Agreement Expires | | (400,000) |
| Communications Grant (one time revenue) | | (350,738) |
| Register of Deeds Fees Down | | (145,000) |
| Building Inspection Fees Down | | (100,000) |
| School Grant Funds to be budgeted during FY 09/10 if Available | | (87,034) |
| Environmental Health Revenues Down | | (61,500) |
| Health Smart Start Program Eliminated | | (60,350) |
| Library State Aid Down | | (47,844) |
| Planning Revenues Down | | (45,000) |
| Jail Fees Down | | (93,000) |
| 911 Support Services Transfer | | 93,056 |
| Home Health Revenues Up | | 132,000 |
| DSS Revenues Up | | 713,671 |
| Other Departmental Revenues Down | | (69,093) |

Other Financing Sources

| | | |
|---|--|-------------|
| Lease Purchase Financing included in 08/09 Budget | | (979,470) |
| Transfer in from Captial Projects (one time reveue) | | (367,111) |
| Other Miscellaneous Sources Down | | (89,249) |
| Transfer in from School Sales Tax Funds (for debt service) Up | | 1,163,675 |
| Fund Balance Apropriated Down (none in FY 09/10) | | (3,064,598) |
| Captial Reserves Appropriated Down (none in FY 09/10) | | (1,684,505) |

Net Revenue Reductions **\$ (8,563,416)**

**CALDWELL COUNTY, NORTH CAROLINA
SUMMARY OF MAJOR FACTORS IN
FY 2009/2010 BUDGET**

Expenses

Operations

| | |
|---------------------------------|-------------|
| Medicaid Match | (2,686,201) |
| Westgate costs eliminated | (580,681) |
| Insurance Reserve down | (250,000) |
| Environmental Health Reductions | (144,178) |
| Planning Reductions | (109,506) |

RIFs

| | |
|--|-----------|
| 11 total RIFS with local dollar savings of approximately | (259,221) |
|--|-----------|

Salary Reductions

| | |
|--|----------|
| Other salary and benefit reductions of approximately | (50,378) |
|--|----------|

Education

| | |
|---|-----------|
| CCC&TI one time grant match funding (not requested) | (500,000) |
| CCC&TI capital outlay reduction | (400,000) |

Debt Service

| | |
|--|-----------|
| Debt Service reduction per debt schedule | (505,100) |
| Capital Outlay financing FY 09/10 | 100,000 |

Other

| | |
|---|-------------|
| Capital Outlay in FY 08/09 Budget | (2,213,465) |
| Capital Reserve Designations in FY 08/09 Budget | (1,317,704) |
| Whisnant Property Funding reduction (one time cost) | (337,650) |
| Misc other expense reductions | (29,332) |
| Google Incentive (starts during FY 09/10) | 720,000 |

Net Expense Reductions **\$ (8,563,416)**

CALDWELL COUNTY, NORTH CAROLINA
GENERAL FUND REVENUES
FISCAL YEAR 2008/2009 AND 2009/2010

| | <u>2009</u> <u>Revised Budget</u> | <u>2010</u> <u>Recommended Budget</u> | <u>Change</u> |
|---|--------------------------------------|--|------------------------------|
| <u>General Revenues</u> | | | |
| Property Taxes | \$ 34,653,009 | \$ 35,540,550 | \$ 887,541 |
| Sales Taxes | 8,792,002 | 6,005,000 | (2,787,002) |
| Republic Host Fees | 538,400 | 415,000 | (123,400) |
| Interest Earnings | 400,000 | 250,000 | (150,000) |
| Other General Revenues | <u>1,424,709</u> | <u>1,451,066</u> | <u>26,357</u> |
| Total General Revenues | <u>\$ 45,808,120</u> | <u>\$ 43,661,616</u> | <u>\$ (2,146,504)</u> |
| <u>Departmental Revenues</u> | | | |
| Register of Deeds | \$ 667,000 | \$ 522,000 | \$ (145,000) |
| Jail Fees | 1,000,000 | 907,000 | (93,000) |
| Communications Grant | 350,738 | - | (350,738) |
| Other Sheriff Dept. Revenues | 642,054 | 565,277 | (76,777) |
| EMS Revenues | 2,541,584 | 2,560,000 | 18,416 |
| Building Inspections Revenues | 391,502 | 291,502 | (100,000) |
| Motor Fleet Revenues | 22,128 | 25,000 | 2,872 |
| Home Health Fees | 1,868,000 | 2,000,000 | 132,000 |
| Other Health Department Revenues | 3,399,520 | 3,291,137 | (108,383) |
| DSS Revenues | 12,071,854 | 12,785,525 | 713,671 |
| JCPC | 223,862 | 222,228 | (1,634) |
| Public Schools | 487,034 | - | (487,034) |
| Library Revenues | 208,344 | 160,500 | (47,844) |
| Grants and Flow Through Revenues | 1,354,198 | 479,376 | (874,822) |
| Other Miscellaneous Revenues | <u>296,839</u> | <u>279,458</u> | <u>(17,381)</u> |
| Total Departmental Revenues | <u>\$ 25,524,657</u> | <u>\$ 24,089,003</u> | <u>\$ (1,435,654)</u> |
| <u>Other Revenues</u> | | | |
| Lease Purchase Financing Issued | \$ 979,470 | \$ - | \$ (979,470) |
| Inter-fund Transfer In - Capital Projects | 376,352 | 9,241 | (367,111) |
| Inter-fund Transfer In - Water Department | 164,584 | 164,584 | - |
| Inter-fund Transfer In - School Sales Tax | 636,526 | 1,800,201 | 1,163,675 |
| Inter-fund Transfer In - Other | 50,683 | - | (50,683) |
| Sale of Assets | 48,566 | 50,000 | 1,434 |
| Fund Balance Appropriated | 3,064,598 | - | (3,064,598) |
| Capital Reserves Appropriated | <u>1,684,505</u> | <u>-</u> | <u>(1,684,505)</u> |
| Total Other Revenues | <u>\$ 7,005,284</u> | <u>\$ 2,024,026</u> | <u>\$ (4,981,258)</u> |
| Total General Fund Revenues | <u>\$ 78,338,061</u> | <u>\$ 69,774,645</u> | <u>\$ (8,563,416)</u> |

**CALDWELL COUNTY, NORTH CAROLINA
PROPERTY TAX REVENUES
FISCAL YEAR 2009/2010**

| | Fiscal Year 09/10 <u>Recommended Budget</u> | Fiscal Year 08/09 <u>Revised Budget</u> | <u>Increase</u> |
|--|--|--|--------------------------|
| Original Budget for Property Tax Collections (96% collection rate) | 31,932,631 | | |
| Reduced by 1% to allow for slippage in collection rate | <u>(332,631)</u> | | |
| Adjusted Budget for FY 09/10 Property Tax | \$ 31,600,000 | \$ 30,980,377 | \$ 619,623 |
| Delinquent Property Tax Collections Budget | 690,000 | 690,000 | - |
| Vehicle Tax Collections Budget | \$ 2,972,850 | \$ 2,814,735 | \$ 158,115 |
| Delinquent Vehicle Tax Collections Budget | 376,700 | 326,700 | 50,000 * |
| Penalties and Interest | 300,000 | 240,000 | 60,000 * |
| Discounts | <u>(399,000)</u> | <u>(398,803)</u> | <u>(197)</u> |
| Total Property Tax Collections Budget | <u>\$ 35,540,550</u> | <u>\$ 34,653,009</u> | <u>\$ 887,541</u> |

* Based on actual collections in FY 08/09

**CALDWELL COUNTY, NORTH CAROLINA
SALES TAX REVENUE BUDGET ANALYSIS
FISCAL YEAR 2009-10**

| <u>Month Collected</u> | <u>Month County Received</u> | <u>Amount</u> |
|--|----------------------------------|----------------------------|
| October 2008 | January 2009 | 547,605 |
| November 2008 | February 2009 | 573,042 |
| December 2008 | March 2009 | 871,481 |
| January 2008 | April 2009 | <u>660,073</u> |
| Average per month | | 663,050 |
| Annualized | | 7,956,603 |
| Projected impact of medicaid swap changes that become effective 10/1/09 | | <u>(1,951,603)</u> |
| Sales Tax Budget for FY 09/10 | | <u>\$ 6,005,000</u> |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GRANTS AND FLOW THRU REVENUES
FISCAL YEAR 2008/2009 AND 2009/2010**

| | 2009 | 2010 | |
|--|------------------------------|----------------------------------|----------------------------|
| | <u>Revised Budget</u> | <u>Recommended Budget</u> | Change |
| Transportation Aid | \$ 307,348 | \$ 301,526 | \$ (5,822) |
| Occupancy Tax | 80,000 | 80,000 | - |
| ABC Bottle Tax | 16,000 | 16,000 | - |
| Galexe Pharma Science Grant | 400,000 | - | (400,000) |
| Timber Wolf Grant | 100,000 | - | (100,000) |
| Yadkin River Greenway Grant | 275,850 | 81,850 | (194,000) |
| John's River Greenway Grant | 75,000 | - | (75,000) |
| Transload (Google) | 100,000 | - | (100,000) |
| | <hr/> | <hr/> | <hr/> |
| Total Grants and Flow Thru Revenues | <u>\$ 1,354,198</u> | <u>\$ 479,376</u> | <u>\$ (874,822)</u> |

**CALDWELL COUNTY, NORTH CAROLINA
DEBT SERVICE ON SCHOOL CAPITAL PROJECTS**

| | Original Balance | Balance at 6/30/09 | Debt Service FY 09/10 | |
|--|-------------------------|-------------------------------|----------------------------------|----------------------------|
| <u>Debt Service Currently Paid by the School System from its Sales Tax Receipts</u> | | | | |
| South Caldwell High School Renovations | * | 3,421,754 | 2,509,286 | 305,118 |
| Collettesville and Dudley Shoals Renovations | | 1,511,802 | 1,057,757 | 137,498 |
| Hudson and Gamewell Renovations | * | 1,600,000 | 1,226,666 | 147,676 |
| 1995 General Obligation Bond | | 200,000 | 73,334 | 30,480 |
| | | <u>\$ 6,733,556</u> | <u>\$ 4,867,043</u> | <u>\$ 620,772</u> |
| <i>* South Caldwell and Hudson/Gamewell were completed underbudget and remaining funds were used to do the Hibriten Highschool Renovations</i> | | | | |
| <u>Debt Service Currently Paid by the County General Fund</u> | | | | |
| 1997 General Obligation Bond | | 1,929,900 | 1,302,743 | 247,376 |
| 1997 General Obligation Bond A | | 3,280,000 | 2,255,000 | 496,715 |
| 1998 General Obligation Bond | | 1,500,000 | 750,000 | 107,175 |
| 1999 General Obligation Bond | | 4,600,000 | 2,575,000 | 328,163 |
| | | <u>\$ 11,309,900</u> | <u>\$ 6,882,743</u> | <u>\$ 1,179,429</u> |
| Grand Total | | <u>\$ 18,043,456</u> | <u>\$ 11,749,786</u> | <u>\$ 1,800,201</u> |

** School Sales Tax Revenue is estimated at \$3 million dollars for FY 09/10 leaving approximately \$1.2 million available for on going capital outlay needs*

| | |
|------------------|----------------------------|
| Revenue | <u>\$ 3,000,000</u> |
| Remaining | <u>\$ 1,199,799</u> |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND REVENUE BUDGET
FISCAL YEAR 08/09 VS. 09/10

| | 2009 REVENUE | 2010 REVENUE | CHANGE | |
|---|---------------------|---------------------|---------------------|----|
| <u>GENERAL GOVERNMENT</u> | | | | |
| 911 Support | - | 93,056 | 93,056 | a. |
| Board of Elections | - | 22,000 | 22,000 | |
| Human Resources and Veterans Admin | 2,000.00 | 2,000 | - | |
| Mapping | 4,500.00 | 4,500 | - | |
| Motor Fleet | 22,128.14 | 25,000 | 2,872 | |
| Register of Deeds | 637,000.00 | 497,000 | (140,000) | b |
| Register of Deeds Automation Enhancement | 30,000.00 | 25,000 | (5,000) | |
| Total General Government | \$ 695,628 | \$ 668,556 | \$ (27,072) | |
| <u>PUBLIC SAFETY</u> | | | | |
| Sheriff Administration | \$ 141,800 | \$ 160,289 | \$ 18,489 | |
| Communications | 350,738 | - | (350,738) | c |
| Patrol | 29,044 | 24,288 | (4,756) | |
| Investigations | 2,000 | 1,000 | (1,000) | |
| Support | 4,000 | 3,000 | (1,000) | |
| School Resource | 249,252 | 220,717 | (28,535) | d |
| Jail | 1,147,500 | 974,850 | (172,650) | |
| Reserves | 7,500 | 7,500 | - | |
| Federal Asset Seizures | 22,500 | 2,000 | (20,500) | |
| State Controlled Substance | 38,458 | 38,633 | 175 | |
| Emergency Medical Services | 2,541,584 | 2,560,000 | 18,416 | |
| Total Public Safety | \$ 4,534,376 | \$ 3,992,277 | \$ (542,099) | |
| <u>ECONOMIC AND PHYSICAL DEVELOPMENT</u> | | | | |
| Building Inspections | \$ 391,502 | \$ 291,502 | \$ (100,000) | f |
| Economic Development Department | - | 14,535 | 14,535 | |
| Planning | 217,000 | 20,000 | (197,000) | g |
| Cooperative Extension | 13,000 | 13,000 | - | |
| Conservation District | 60,339 | 80,367 | 20,028 | |
| Convenience Centers | - | 70,000 | 70,000 | h |
| Total Economic and Physical Development | \$ 681,841 | \$ 489,404 | \$ (192,437) | |
| <u>HUMAN SERVICES</u> | | | | |
| <u>HEALTH</u> | | | | |
| Health Administration | \$ 196,093 | \$ 193,197 | \$ (2,896) | |
| Health Clinic | 1,342,261 | 1,364,861 | 22,600 | |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND REVENUE BUDGET
FISCAL YEAR 08/09 VS. 09/10**

| | 2009 REVENUE | 2010 REVENUE | CHANGE | |
|--|--------------------------|--------------------------|---------------------------|----------|
| Child Health | 567,165 | 560,114 | (7,051) | |
| Women's Health | 395,503 | 399,000 | 3,497 | |
| Dental Health | 281,000 | 276,000 | (5,000) | |
| WIC | 365,648 | 367,965 | 2,317 | |
| Smart Start | 60,350 | - | (60,350) | <i>i</i> |
| Home Health | 1,868,000 | 2,000,000 | 132,000 | <i>j</i> |
| Environmental Health | 146,500 | 85,000 | (61,500) | <i>g</i> |
| Animal Control | 45,000 | 45,000 | - | |
| Total Health Department | \$ 5,267,520 | \$ 5,291,137 | \$ 23,617 | |
| <u>DSS</u> | | | | |
| Social Services | \$ 5,681,791 | \$ 5,963,854 | \$ 282,063 | <i>k</i> |
| Child Resources | 5,161,336 | 5,888,391 | 727,055 | <i>k</i> |
| Adult Resources | 306,110 | 311,474 | 5,364 | <i>k</i> |
| Temporary Resources | 677,617 | 376,806 | (300,811) | <i>k</i> |
| Medicaid | 245,000 | 245,000 | - | <i>k</i> |
| Total Department of Social Services | \$ 12,071,854 | \$ 12,785,525 | \$ 713,671 | |
| <u>CULTURAL AND RECREATIONAL</u> | | | | |
| Library | \$ 208,344 | \$ 160,500 | \$ (47,844) | <i>l</i> |
| Total Cultural and Recreational | \$ 208,344 | \$ 160,500 | \$ (47,844) | |
| <u>EDUCATION</u> | | | | |
| Public School System | \$ 487,034 | \$ - | \$ (487,034) | <i>m</i> |
| Total Education | \$ 487,034 | \$ - | \$ (487,034) | |
| <u>SPECIAL APPROPRIATIONS</u> | | | | |
| Juvenile Crime Prevention | \$ 223,862 | \$ 222,228 | \$ (1,634) | |
| Economic Development | 1,030,850 | 161,850 | (869,000) | <i>n</i> |
| General Government | 307,348 | 301,526 | (5,822) | |
| Human Services | 16,000 | 16,000 | - | |
| Total Special Appropriations | \$ 1,578,060 | \$ 701,604 | (876,456) | |
| Total Departmental Revenues | \$ 25,524,656 | \$ 24,089,003 | \$ (1,435,653) | |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND REVENUE BUDGET
FISCAL YEAR 08/09 VS. 09/10**

| | 2009 REVENUE | 2010 REVENUE | CHANGE | |
|--|----------------------|----------------------|-----------------------|---|
| Local Funding | | | | |
| Property Tax | \$ 34,653,009 | \$ 35,540,550 | 887,540.64 | o |
| Sales Tax | 8,792,002 | 6,005,000 | (2,787,001.71) | p |
| Other General Revenues | 2,363,109 | 2,116,066 | (247,043.00) | q |
| Lease Purchase Financing | 979,470 | - | (979,470.00) | r |
| Transfer In - Capital Projects | 376,352 | 9,241.00 | (367,111.00) | s |
| Transfer In - Water Department | 164,584 | 164,584.00 | - | |
| Transfer In - School Sales Taxes | 636,526 | 1,800,201.00 | 1,163,675.00 | t |
| Transfer In - Other | 50,683 | - | (50,683.00) | |
| Sale of Assets | 48,566 | 50,000.00 | 1,434.00 | |
| Fund Balance Appropriated | 3,064,598 | - | (3,064,598.00) | u |
| Capital Reserves Appropriated | 1,684,505 | - | (1,684,505.00) | v |
| | <u>52,813,404</u> | <u>45,685,642</u> | <u>(7,127,762)</u> | |
| Total Local Funding | \$ 52,813,404 | \$ 45,685,642 | \$ (7,127,762) | |
| Grand Total General Fund Revenues | \$ 78,338,060 | \$ 69,774,645 | \$ (8,563,415) | |

- a. Flow thru to 911 Fund
- b. related to economic down turn
- c. One time grant funding to purchase radios included in FY 08/09 budget
- d. 100% flow through
- f. related to economic downturn
- g. department restructured during FY 08/09
- h. Flow thru revenues for White Goods and Scrap tires moved to department in FY 09/10
- i. Program eliminated in FY 09/10
- j. Increase reasonable based on recent performance
- k. All DSS revenues are based on reimbursement of expenses and fluctuate accordingly
- l. Reduced state aid anticipated in FY 09/10
- m. Funding agreement where the schools paid the first year of debt service on the early college completed in FY 08/09
- n. \$860,000 in flow thru grant funding included in FY 08/09
- o. Based on growth of the tax base, collection % reduced for FY 09/10 to 95% from FY 08/09's 96%
- p. Medicaid Swap takes away a portion of sales tax revenues, economic down turn has also reduced
- q. Budget for Host fees down \$100k, Interest Earnings down \$150k
- r. This revenue source will be added to the budget during FY 09/10
- s. One time revenue source generated by interest earnings in capital projects
- t. This reflects the school system paying all of its debt service from its sales tax receipts
- u. A variety of items were budgeted to be paid from fund balance in FY 08/09, none are in FY 09/10
- v. This was scheduled to take place as part of the "two year" tax rate passed in FY 07/08, will not recur in FY 09/10

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF LOCAL DOLLARS IN GENERAL FUND BUDGET

| | 2009 REVENUE | 2009 EXPENSE | 2009 LOCAL DOLLARS | % | 2010 REVENUE | 2010 EXPENSE | 2010 LOCAL DOLLARS | % | CHANGE |
|--|---------------------|----------------------|---------------------|---------------|---------------------|----------------------|---------------------|---------------|---------------------|
| GENERAL GOVERNMENT | | | | | | | | | |
| Administration | \$ - | \$ 635,516 | \$ 635,516 | | \$ - | \$ 699,364 | \$ 699,364 | | \$ 63,848 |
| Finance | - | 515,356 | 515,356 | | - | 425,868 | 425,868 | | (89,488) |
| Human Resources and Veterans Admin | 2,000.00 | 497,362 | 495,362 | | 2,000 | 355,254 | 353,254 | | (142,108) |
| Public Information | - | 97,788 | 97,788 | | - | 98,357 | 98,357 | | 569 |
| Computer Support | - | 732,849 | 732,849 | | - | 578,500 | 578,500 | | (154,349) |
| 911 Support | - | - | - | | 93,056 | 93,056 | - | | - |
| Tax | - | 831,642 | 831,642 | | - | 790,811 | 790,811 | | (40,831) |
| Reval | - | 300,406 | 300,406 | | - | 307,305 | 307,305 | | 6,899 |
| Mapping | 4,500.00 | 163,341 | 158,841 | | 4,500 | 151,204 | 146,704 | | (12,137) |
| Register of Deeds | 637,000.00 | 524,455 | (112,545) | | 497,000 | 496,999 | (1) | | 112,544 |
| Register of Deeds Automation Enhancement | 30,000.00 | 30,000 | - | | 25,000 | 25,000 | - | | - |
| Board of Elections | - | 242,523 | 242,523 | | 22,000 | 260,902 | 238,902 | | (3,621) |
| Building Maintenance | - | 258,183 | 258,183 | | - | 231,447 | 231,447 | | (26,736) |
| Housekeeping | - | 101,860 | 101,860 | | - | 54,227 | 54,227 | | (47,633) |
| County Offices | - | 92,683 | 92,683 | | - | 93,461 | 93,461 | | 778 |
| Courthouse Building | - | 132,158 | 132,158 | | - | 133,070 | 133,070 | | 912 |
| Court Support Building | - | 10,412 | 10,412 | | - | 10,412 | 10,412 | | - |
| Human Services Building | - | 118,836 | 118,836 | | - | 174,582 | 174,582 | | 55,746 |
| Mulberry Street Building | - | 34,636 | 34,636 | | - | 32,736 | 32,736 | | (1,900) |
| Central Supply | - | - | - | | - | 500 | 500 | | 500 |
| Motor Fleet | 22,128.14 | 338,238 | 316,110 | | 25,000 | 307,688 | 282,688 | | (33,422) |
| Motor Fleet Building | - | 10,743 | 10,743 | | - | 10,743 | 10,743 | | - |
| Total General Government | \$ 695,628 | \$ 5,668,989 | \$ 4,973,360 | 9.66% | \$ 668,556 | \$ 5,331,486 | \$ 4,662,930 | 10.21% | \$ (310,430) |
| PUBLIC SAFETY | | | | | | | | | |
| Sheriff Administration | \$ 141,800 | \$ 981,088 | \$ 839,288 | | \$ 160,289 | \$ 482,472 | \$ 322,183 | | \$ (517,105) |
| Communications | 350,738 | 1,456,487 | 1,105,749 | | - | 1,107,218 | 1,107,218 | | 1,469 |
| Patrol | 29,044 | 1,636,046 | 1,607,002 | | 24,288 | 1,678,319 | 1,654,031 | | 47,029 |
| Investigations | 2,000 | 849,827 | 847,827 | | 1,000 | 816,405 | 815,405 | | (32,422) |
| Support | 4,000 | 553,068 | 549,068 | | 3,000 | 567,314 | 564,314 | | 15,246 |
| School Resource | 249,252 | 271,690 | 22,438 | | 220,717 | 220,717 | - | | (22,438) |
| Jail | 1,147,500 | 2,592,436 | 1,444,936 | | 974,850 | 2,368,141 | 1,393,291 | | (51,645) |
| Reserves | 7,500 | 23,627 | 16,127 | | 7,500 | 22,777 | 15,277 | | (850) |
| Building | - | 275,344 | 275,344 | | - | 239,535 | 239,535 | | (35,809) |
| Federal Asset Seizures | 22,500 | 22,500 | (0) | | 2,000 | 2,000 | - | | 0 |
| State Controlled Substance | 38,458 | 39,261 | 803 | | 38,633 | 38,633 | - | | (803) |
| Emergency Medical Services | 2,541,584 | 3,490,305 | 948,721 | | 2,560,000 | 3,212,552 | 652,552 | | (296,169) |
| Total Public Safety | \$ 4,534,376 | \$ 12,191,680 | \$ 7,657,303 | 14.88% | \$ 3,992,277 | \$ 10,756,083 | \$ 6,763,806 | 14.81% | \$ (893,497) |
| ECONOMIC AND PHYSICAL DEVELOPMENT | | | | | | | | | |
| Building Inspections | \$ 391,502 | \$ 426,661 | \$ 35,159 | | \$ 291,502 | \$ 410,791 | \$ 119,289 | | \$ 84,130 |
| Economic Development Department | - | 292,442 | 292,442 | | 14,535 | 348,207 | 333,672 | | 41,230 |
| Planning | 217,000 | 399,990 | 182,990 | | 20,000 | 155,484 | 135,484 | | (47,506) |
| Cooperative Extension | 13,000 | 216,527 | 203,527 | | 13,000 | 215,219 | 202,219 | | (1,308) |
| Conservation District | 60,339 | 128,751 | 68,412 | | 80,367 | 145,386 | 65,019 | | (3,393) |
| Central Permitting Building | - | 8,500 | 8,500 | | - | - | - | | (8,500) |
| Convenience Centers | - | 260,339 | 260,339 | | 70,000 | 292,735 | 222,735 | | (37,604) |
| Total Economic and Physical Development | \$ 681,841 | \$ 1,733,211 | \$ 1,051,370 | 2.04% | \$ 489,404 | \$ 1,567,822 | \$ 1,078,418 | 2.36% | \$ 27,048 |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF LOCAL DOLLARS IN GENERAL FUND BUDGET

| | 2009 REVENUE | 2009 EXPENSE | 2009 LOCAL DOLLARS | % | 2010 REVENUE | 2010 EXPENSE | 2010 LOCAL DOLLARS | % | CHANGE |
|---|----------------------|----------------------|----------------------|---------------|----------------------|----------------------|----------------------|---------------|-----------------------|
| HUMAN SERVICES | | | | | | | | | |
| HEALTH | | | | | | | | | |
| Health Administration | \$ 196,093 | \$ 644,119 | \$ 448,026 | | \$ 193,197 | \$ 544,473 | \$ 351,276 | | \$ (96,750) |
| Health Clinic | 1,342,261 | 1,804,627 | 462,366 | | 1,364,861 | 1,866,873 | 502,012 | | 39,646 |
| Child Health | 567,165 | 851,466 | 284,301 | | 560,114 | 866,330 | 306,216 | | 21,915 |
| Women's Health | 395,503 | 490,450 | 94,947 | | 399,000 | 501,200 | 102,200 | | 7,253 |
| Dental Health | 281,000 | 282,454 | 1,454 | | 276,000 | 263,582 | (12,418) | | (13,872) |
| WIC | 365,648 | 365,648 | - | | 367,965 | 367,965 | - | | - |
| Smart Start | 60,350 | 64,964 | 4,614 | | - | - | - | | (4,614) |
| Home Health | 1,868,000 | 1,747,888 | (120,112) | | 2,000,000 | 1,783,305 | (216,695) | | (96,583) |
| Environmental Health | 146,500 | 459,259 | 312,759 | | 85,000 | 315,081 | 230,081 | | (82,678) |
| Health Building | - | 296,168 | 296,168 | | - | - | - | | (296,168) |
| Animal Control | 45,000 | 435,759 | 390,759 | | 45,000 | 431,661 | 386,661 | | (4,098) |
| Animal Shelter Building | - | 25,618 | 25,618 | | - | 26,568 | 26,568 | | 950 |
| Total Health Department | \$ 5,267,520 | \$ 7,468,419 | \$ 2,200,899 | 4.28% | \$ 5,291,137 | \$ 6,967,038 | \$ 1,675,901 | 3.67% | \$ (524,998) |
| DSS | | | | | | | | | |
| Social Services | \$ 5,681,791 | \$ 7,274,840 | \$ 1,593,049 | | \$ 5,963,854 | \$ 7,517,197 | \$ 1,553,343 | | \$ (39,706) |
| Child Care & Resources | 5,161,336 | 6,143,729 | 982,393 | | 5,888,391 | 7,003,400 | 1,115,009 | | 132,616 |
| Adult Resources | 306,110 | 1,035,554 | 729,444 | | 311,474 | 1,081,736 | 770,262 | | 40,818 |
| Temporary Resources | 677,617 | 737,745 | 60,128 | | 376,806 | 428,059 | 51,253 | | (8,875) |
| Medicaid | 245,000 | 2,956,201 | 2,711,201 | | 245,000 | 270,000 | 25,000 | | (2,686,201) |
| Social Services Building | - | 284,512 | 284,512 | | - | - | - | | (284,512) |
| Total Department of Social Services | \$ 12,071,854 | \$ 18,432,582 | \$ 6,360,728 | 12.36% | \$ 12,785,525 | \$ 16,300,392 | \$ 3,514,867 | 7.69% | \$ (2,845,861) |
| CULTURAL AND RECREATIONAL | | | | | | | | | |
| Library | \$ 208,344 | \$ 1,110,583 | \$ 902,238 | | \$ 160,500 | \$ 1,020,545 | \$ 860,045 | | \$ (42,193) |
| Library Building Lenoir | - | 171,021 | 171,021 | | - | 176,015 | 176,015 | | 4,994 |
| Library Building Hudson | - | 15,825 | 15,825 | | - | 17,375 | 17,375 | | 1,550 |
| Library Building Granite Falls | - | 29,201 | 29,201 | | - | 29,276 | 29,276 | | 75 |
| Collettsville Park | - | 18,150 | 18,150 | | - | 18,150 | 18,150 | | - |
| North Catawba Park | - | 19,500 | 19,500 | | - | 14,500 | 14,500 | | (5,000) |
| Oak Hill Park | - | 14,700 | 14,700 | | - | 14,700 | 14,700 | | - |
| Wilson's Creek Visitor Center | - | 38,260 | 38,260 | | - | 34,480 | 34,480 | | (3,780) |
| Total Cultural and Recreational | \$ 208,344 | \$ 1,417,240 | \$ 1,208,896 | 2.35% | \$ 160,500 | \$ 1,325,041 | \$ 1,164,541 | 2.55% | \$ (44,355) |
| EDUCATION | | | | | | | | | |
| Public School System | \$ 487,034 | \$ 14,187,034 | \$ 13,700,000 | | \$ - | \$ 14,300,000 | \$ 14,300,000 | | \$ 600,000 |
| Community College | - | 4,162,374 | 4,162,374 | | - | 3,246,874 | 3,246,874 | | (915,500) |
| Total Education | \$ 487,034 | \$ 18,349,408 | \$ 17,862,374 | 34.70% | \$ - | \$ 17,546,874 | \$ 17,546,874 | 38.41% | \$ (315,500) |
| DEBT SERVICE | | | | | | | | | |
| Debt Service | \$ - | \$ 7,341,100 | \$ 7,341,100 | 14.26% | \$ - | \$ 6,936,000 | \$ 6,936,000 | 15.18% | \$ (405,100) |
| SPECIAL APPROPRIATIONS | | | | | | | | | |
| Juvenile Crime Prevention | \$ 223,862 | \$ 223,862 | \$ - | | \$ 222,228 | \$ 222,228 | \$ - | | \$ - |
| Cultural and Recreational | - | 37,500 | 37,500 | | - | 17,500 | 17,500 | | (20,000) |
| Economic Development | 1,030,850 | 2,082,283 | 1,051,433 | | 161,850 | 1,067,700 | 905,850 | | (145,583) |
| Education | - | 74,520 | 74,520 | | - | 44,520 | 44,520 | | (30,000) |
| General Government | 307,348 | 1,634,402 | 1,327,054 | | 301,526 | 1,307,640 | 1,006,114 | | (320,940) |
| Human Services | 16,000 | 333,023 | 317,023 | | 16,000 | 373,381 | 357,381 | | 40,358 |
| Public Safety | - | 10,940 | 10,940 | | - | 10,940 | 10,940 | | - |
| Total Special Appropriations | \$ 1,578,060 | \$ 4,396,530 | \$ 2,818,470 | 5.48% | \$ 701,604 | \$ 3,043,909 | \$ 2,342,305 | 5.13% | \$ (476,165) |
| Total Departmental Revenues and Expenses | \$ 25,524,656 | \$ 76,999,157 | \$ 51,474,500 | | \$ 24,089,003 | \$ 69,774,645 | \$ 45,685,642 | | \$ (5,788,858) |

CALDWELL COUNTY, NORTH CAROLINA
 ANALYSIS OF LOCAL DOLLARS IN GENERAL FUND BUDGET

| | 2009 REVENUE | 2009 EXPENSE | 2009 LOCAL DOLLARS | % | 2010 REVENUE | 2010 EXPENSE | 2010 LOCAL DOLLARS | % | CHANGE |
|-------------------------------------|--------------|--------------|-----------------------|---|--------------|--------------|-----------------------|---|--------|
| Local Funding | | | | | | | | | |
| Property Tax | | | \$ 34,653,009 | | | | \$ 35,540,550 | | |
| Sales Tax | | | 8,792,002 | | | | 6,005,000 | | |
| Other General Revenues | | | 2,363,109 | | | | 2,116,066 | | |
| Lease Purchase Financing | | | 979,470 | | | | - | | |
| Transfer In - Capital Projects | | | 376,352 | | | | 9,241.00 | | |
| Transfer In - Water Department | | | 164,584 | | | | 164,584.00 | | |
| Transfer In - School Sales Taxes | | | 636,526 | | | | 1,800,201.00 | | |
| Transfer In - Other | | | 29,483 | | | | - | | |
| Sale of Assets | | | 48,566 | | | | 50,000.00 | | |
| Fund Balance Appropriated | | | 3,064,598 | | | | - | | |
| Capital Reserves Appropriated (net) | | | 366,801 | | | | - | | |
| | | | <u>51,474,500</u> | | | | <u>45,685,642</u> | | |
| Total Local Funding | | | \$ 51,474,500 | | | | \$ 45,685,642 | | |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND EXPENDITURE BUDGET
FISCAL YEAR 08/09 VS. 09/10

| | 2009 EXPENSE | 2009 CAPITAL | 2009 NET | 2010 EXPENSE | Variance |
|--|----------------------|---------------------|----------------------|----------------------|---------------------|
| GENERAL GOVERNMENT | | | | | |
| Administration | \$ 635,516 | \$ - | \$ 635,516 | \$ 699,364 | \$ 63,848 |
| Finance | 515,356 | 71,294 | 444,062 | 425,868 | (18,194) a |
| Human Resources and Veterans Admin | 497,362 | 101,890 | 395,472 | 355,254 | (40,218) a |
| Public Information | 97,788 | - | 97,788 | 98,357 | 569 |
| Computer Support | 732,849 | 155,032 | 577,817 | 578,500 | 683 |
| 911 Support | - | - | - | 93,056 | 93,056 b |
| Tax | 831,642 | 15,000 | 816,642 | 790,811 | (25,831) |
| Reval | 300,406 | - | 300,406 | 307,305 | 6,899 |
| Mapping | 163,341 | 15,000 | 148,341 | 151,204 | 2,863 |
| Register of Deeds | 524,455 | 20,000 | 504,455 | 496,999 | (7,456) |
| Register of Deeds Automation Enhancement | 30,000 | - | 30,000 | 25,000 | (5,000) |
| Board of Elections | 242,523 | - | 242,523 | 260,902 | 18,379 |
| Building Maintenance | 258,183 | - | 258,183 | 231,447 | (26,736) c |
| Housekeeping | 101,860 | - | 101,860 | 54,227 | (47,633) c |
| County Offices | 92,683 | - | 92,683 | 93,461 | 778 |
| Courthouse Building | 132,158 | - | 132,158 | 133,070 | 912 |
| Court Support Building | 10,412 | - | 10,412 | 10,412 | - |
| Human Services Building | 118,836 | - | 118,836 | 174,582 | 55,746 c |
| Mulberry Street Building | 34,636 | - | 34,636 | 32,736 | (1,900) |
| Central Supply | - | - | - | 500 | 500 |
| Motor Fleet | 338,238 | - | 338,238 | 307,688 | (30,550) d |
| Motor Fleet Building | 10,743 | - | 10,743 | 10,743 | - |
| Total General Government | \$ 5,668,989 | \$ 378,216 | \$ 5,290,773 | \$ 5,331,486 | \$ 40,713 |
| PUBLIC SAFETY | | | | | |
| Sheriff Administration | \$ 981,088 | \$ 456,045 | \$ 525,043 | \$ 482,472 | \$ (42,571) e |
| Communications | 1,456,487 | 346,499 | 1,109,988 | 1,107,218 | (2,770) |
| Patrol | 1,636,046 | - | 1,636,046 | 1,678,319 | 42,273 |
| Investigations | 849,827 | 44,493 | 805,334 | 816,405 | 11,071 |
| Support | 553,068 | - | 553,068 | 567,314 | 14,246 |
| School Resource | 271,690 | - | 271,690 | 220,717 | (50,973) |
| Jail | 2,592,436 | - | 2,592,436 | 2,368,141 | (224,295) f |
| Reserves | 23,627 | - | 23,627 | 22,777 | (850) |
| Building | 275,344 | 24,199 | 251,145 | 239,535 | (11,610) |
| Federal Asset Seizures | 22,500 | 10,500 | 12,000 | 2,000 | (10,000) |
| State Controlled Substance | 39,261 | - | 39,261 | 38,633 | (628) |
| Emergency Medical Services | 3,490,305 | 393,036 | 3,097,269 | 3,212,552 | 115,283 g |
| Total Public Safety | \$ 12,191,680 | \$ 1,274,772 | \$ 10,916,908 | \$ 10,756,083 | \$ (160,825) |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND EXPENDITURE BUDGET
FISCAL YEAR 08/09 VS. 09/10

| | 2009 EXPENSE | 2009 CAPITAL | 2009 NET | 2010 EXPENSE | Variance |
|---|----------------------|-------------------|----------------------|----------------------|-----------------------|
| <u>ECONOMIC AND PHYSICAL DEVELOPMENT</u> | | | | | |
| Building Inspections | \$ 426,661 | \$ - | \$ 426,661 | \$ 410,791 | \$ (15,870) |
| Economic Development Department | 292,442 | - | 292,442 | 348,207 | 55,765 |
| Planning | 399,990 | - | 399,990 | 155,484 | (244,506) |
| Cooperative Extension | 216,527 | - | 216,527 | 215,219 | (1,308) |
| Conservation District | 128,751 | - | 128,751 | 145,386 | 16,635 |
| Central Permitting Building | 8,500 | - | 8,500 | - | (8,500) |
| Convenience Centers | 260,339 | 15,000 | 245,339 | 292,735 | 47,396 <i>h</i> |
| Total Economic and Physical Development | \$ 1,733,211 | \$ 15,000 | \$ 1,718,211 | \$ 1,567,822 | \$ (150,389) |
| <u>HUMAN SERVICES</u> | | | | | |
| <u>HEALTH</u> | | | | | |
| Health Administration | \$ 644,119 | \$ 89,232 | \$ 554,887 | \$ 544,473 | \$ (10,414) |
| Health Clinic | 1,804,627 | 3,000 | 1,801,627 | 1,866,873 | 65,246 |
| Child Health | 851,466 | 2,533 | 848,933 | 866,330 | 17,397 |
| Women's Health | 490,450 | - | 490,450 | 501,200 | 10,750 |
| Dental Health | 282,454 | 27,765 | 254,689 | 263,582 | 8,893 |
| WIC | 365,648 | 4,000 | 361,648 | 367,965 | 6,317 |
| Smart Start | 64,964 | - | 64,964 | - | (64,964) <i>i</i> |
| Home Health | 1,747,888 | - | 1,747,888 | 1,783,305 | 35,417 |
| Environmental Health | 459,259 | - | 459,259 | 315,081 | (144,178) |
| Health Building | 296,168 | - | 296,168 | - | (296,168) <i>j</i> |
| Animal Control | 435,759 | 24,307 | 411,452 | 431,661 | 20,209 |
| Animal Shelter Building | 25,618 | - | 25,618 | 26,568 | 950 |
| Total Health Department | \$ 7,468,419 | \$ 150,837 | \$ 7,317,582 | \$ 6,967,038 | \$ (350,544) |
| <u>DSS</u> | | | | | |
| Social Services | \$ 7,274,840 | \$ 20,055 | \$ 7,254,785 | \$ 7,517,197 | \$ 262,412 |
| Child Resources | 6,173,729 | - | 6,173,729 | 7,003,400 | 829,671 |
| Adult Resources | 1,035,554 | - | 1,035,554 | 1,081,736 | 46,182 |
| Temporary Resources | 737,745 | - | 737,745 | 428,059 | (309,686) |
| Medicaid | 2,956,201 | - | 2,956,201 | 270,000 | (2,686,201) <i>k</i> |
| Social Services Building | 284,512 | - | 284,512 | - | (284,512) <i>j</i> |
| Total Department of Social Services | \$ 18,462,582 | \$ 20,055 | \$ 18,442,527 | \$ 16,300,392 | \$ (2,142,135) |
| <u>CULTURAL AND RECREATIONAL</u> | | | | | |
| Library | \$ 1,110,583 | \$ 18,735 | \$ 1,091,848 | \$ 1,020,545 | \$ (71,303) <i>l</i> |
| Library Building Lenoir | 171,021 | - | 171,021 | 176,015 | 4,994 |
| Library Building Hudson | 15,825 | - | 15,825 | 17,375 | 1,550 |
| Library Building Granite Falls | 29,201 | - | 29,201 | 29,276 | 75 |
| Collettesville Park | 18,150 | - | 18,150 | 18,150 | - |
| North Catawba Park | 19,500 | 5,000 | 14,500 | 14,500 | - |
| Oak Hill Park | 14,700 | - | 14,700 | 14,700 | - |
| Wilson's Creek Visitor Center | 38,260 | - | 38,260 | 34,480 | (3,780) |
| Total Cultural and Recreational | \$ 1,417,240 | \$ 23,735 | \$ 1,393,505 | \$ 1,325,041 | \$ (68,464) |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND EXPENDITURE BUDGET
FISCAL YEAR 08/09 VS. 09/10

| | 2009 EXPENSE | 2009 CAPITAL | 2009 NET | 2010 EXPENSE | Variance |
|-------------------------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|
| EDUCATION | | | | | |
| Public School System | \$ 14,187,034 | \$ - | \$ 14,187,034 | \$ 14,300,000 | \$ 112,966 <i>m</i> |
| Community College | 4,162,374 | - | 4,162,374 | 3,246,874 | (915,500) <i>n</i> |
| Total Education | \$ 18,349,408 | \$ - | \$ 18,349,408 | \$ 17,546,874 | \$ (802,534) |
| DEBT SERVICE | | | | | |
| Debt Service | \$ 7,341,100 | \$ - | \$ 7,341,100 | \$ 6,936,000 | \$ (405,100) |
| SPECIAL APPROPRIATIONS | | | | | |
| Juvenile Crime Prevention | \$ 223,862 | \$ - | \$ 223,862 | \$ 222,228 | \$ (1,634) |
| Cultural and Recreational | 37,500 | - | 37,500 | 17,500 | (20,000) |
| Economic Development | 2,082,283 | 350,850 | 1,731,433 | 1,067,700 | (663,733) <i>o</i> |
| Education | 74,520 | - | 74,520 | 44,520 | (30,000) |
| General Government | 1,634,402 | - | 1,634,402 | 1,307,640 | (326,762) <i>p</i> |
| Human Services | 333,023 | - | 333,023 | 373,381 | 40,358 |
| Public Safety | 10,940 | - | 10,940 | 10,940 | - |
| Total Special Appropriations | \$ 4,396,530 | \$ 350,850 | \$ 4,045,680 | \$ 3,043,909 | \$ (1,001,771) |
| Total Departmental Expenses | \$ 77,029,157 | \$ 2,213,465 | \$ 74,815,692 | \$ 69,774,645 | \$ (5,041,047) |

- a. FY 08/09 budget includes funds related to computer software products that were not purchased so the costs will not occur in FY 09/10
- b. For FY 09/10 the 911 fund can no longer pay employees directly. The general fund will pay them and bill the 911 fund, it should be revenue neutral to the general fund
- c. FY 08/09 budget for the new Human Services Building only included six months of cost. Savings are anticipated due to out sourcing cleaning of facility
- d. FY 08/09 budget for Motor Fleet included funds to repair and upgrade the building they occupy, those costs will not recur in FY 09/10
- e. FY 08/09 included \$30,000 more for bullet proof vests than FY 09/10, the extra was need in FY 08/09 as a "catch up"
- f. Salary and Overtime was reduced in the jail budget for FY 09/10. Expenses relate to "in house" commissary system eliminated for FY 09/10
- g. A new crew was added to the Ambulance service during FY 08/09
- h. The budget for white goods disposal and scrap tires was transferred to the convenience sites budget for FY 09/10
- i. Program eliminated for FY 09/10
- j. The building budgets for Health and DSS were related to the old Westgate facility the county vacated in January of 2009
- k. Medicaid Match requirements for counties is eliminated effective 7/1/09
- l. Salary savings projected in FY 09/10 as assistant library director position is eliminated
- m. For FY 09/10 an increase of \$200,000 is included for public school current expense, \$87,034 of flow thru funding was not included but will be added should the funding recur
- n. Community College included \$500,000 in one time grant match funds and \$15,500 in PEG funding in FY 08/09
- o. Special Appropriations - Economic Development included a flow thru grants totaling \$860,000 and \$389,000 in one time expenditures in FY 08/09
- p. Insurance Reserve costs are anticipated to be \$250,000 less in FY 09/10 than was budgeted in FY 08/09. A loan paid to the City of Lenoir for the parking lot behind the county offices was paid off in FY 08/09, this saves \$45,055 in FY 09/10

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10**

| | <u>Fiscal Year</u> <u>2008/2009</u> | <u>Fiscal Year</u> <u>2009/2010</u> | <u>Variance</u> |
|---|--|--|-----------------|
| Operational Costs: | | | |
| Salary and Fringes | \$ 26,309,854 | \$ 26,213,707 | \$ (96,147) |
| Annual Audit | 46,000 | 46,000 | - |
| Admin Expense | 24,988 | 15,000 | (9,988) |
| Advertising | 23,450 | 25,450 | 2,000 |
| Ammunition | 14,001 | 14,000 | (1) |
| Ballots | 19,879 | 30,000 | 10,121 |
| Books & Periodicals | 112,100 | 112,100 | - |
| Bulletproof Vests | 42,465 | 11,000 | (31,465) |
| Computer Leases | 220,853 | 221,665 | 812 |
| Concealed Weapons Fees | 19,000 | 15,000 | (4,000) |
| Contingency | 102,092 | 200,000 | 97,908 |
| Contractual Expense | 1,343,368 | 1,256,422 | (86,946) |
| DARE expenditures | 30,000 | 30,000 | - |
| Engineering School | 30,000 | - | (30,000) |
| First Responders | 30,000 | 30,000 | - |
| Hazardous Materials | - | 25,000 | 25,000 |
| Inmate Meals | 240,000 | 240,000 | - |
| Inmate Medical (direct) | 213,259 | 125,000 | (88,259) |
| Inmate Supplies | 25,800 | 28,000 | 2,200 |
| Insurance Buildings and Equipment | 255,144 | 257,107 | 1,963 |
| Insurance Reserve | 1,050,723 | 800,000 | (250,723) |
| Investigative Funds | 20,000 | 20,000 | - |
| Jail Commissary Purchases | 50,000 | - | (50,000) |
| Legal Fees | 25,970 | 26,200 | 230 |
| Leases on Buildings | 551,329 | 31,131 | (520,198) |
| Leases on Towers (emergency communications) | 91,182 | 91,182 | - |
| Liability Insurance | 15,223 | 14,000 | (1,223) |
| Maintenance & Repair Buildings | 219,350 | 202,005 | (17,345) |
| Maintenance & Repair Equipment | 44,083 | 45,700 | 1,617 |
| Maintenance & Repair Vehicles | 198,045 | 186,000 | (12,045) |
| Marketing | 50,000 | 20,000 | (30,000) |
| Medical Examiner | 40,200 | 68,535 | 28,335 |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10**

| | <u>Fiscal Year 2008/2009</u> | <u>Fiscal Year 2009/2010</u> | <u>Variance</u> |
|--|----------------------------------|----------------------------------|-----------------|
| Medical Social Worker | 27,600 | 20,000 | (7,600) |
| Medical Supplies | 387,918 | 383,000 | (4,918) |
| Postage | 226,192 | 211,610 | (14,582) |
| Precinct Workers | 28,370 | 28,500 | 130 |
| Professional Fees | 163,713 | 147,750 | (15,963) |
| Service Contracts - Other | 65,988 | 76,491 | 10,503 |
| Service Contracts - Software | 347,481 | 319,913 | (27,568) |
| Supplies | 454,679 | 413,468 | (41,211) |
| Tax Refunds | 25,000 | 25,000 | - |
| Telephone | 263,331 | 253,426 | (9,905) |
| Therapy at Home Health | 358,538 | 413,000 | 54,462 |
| Travel and Training | 145,876 | 130,867 | (15,009) |
| Travel Mileage | 226,658 | 207,420 | (19,238) |
| Uniforms | 50,976 | 47,060 | (3,916) |
| Utilities | 518,304 | 503,310 | (14,994) |
| Vehicle Fuel | 380,141 | 400,000 | 19,859 |
| Other Costs: | | | |
| Capital Outlay (Equipment, Vehicles, Etc) | \$ 2,213,465 | \$ 81,850 | \$ (2,131,615) |
| Disposal of Scrap Tires and White Goods (flow thru) | 135,000 | 70,000 | (65,000) |
| Economic Development Incentives | 568,000 | 861,500 | 293,500 |
| Economic Development Other | 409,833 | 51,350 | (358,483) |
| Funds added to Capital Reserve | 1,317,704 | - | (1,317,704) |
| Miscellaneous Flow Thru Costs | 1,073,948 | 387,526 | (686,422) |
| Payments to City of Lenoir (McLean Drive, Parking Lot) | 119,968 | 74,913 | (45,055) |
| Other Miscellaneous Costs | 190,329 | 215,360 | 25,031 |
| Public Assistance: | | | |
| Daycare Purchases | \$ 3,500,000 | \$ 3,530,880 | \$ 30,880 |
| Foster care, Adoption & Other | 4,275,620 | 5,023,315 | 747,695 |
| Medicaid Match | 2,711,201 | 25,000 | (2,686,201) |
| Medicaid Transportation | 245,000 | 245,000 | - |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10**

| | <u>Fiscal Year 2008/2009</u> | <u>Fiscal Year 2009/2010</u> | <u>Variance</u> |
|---------------------------------------|----------------------------------|----------------------------------|------------------------------|
| Debt Service: | | | |
| Debt Service | \$ 7,341,100 | \$ 6,936,000 | \$ (405,100) |
| Funding to Outside Agencies: | | | |
| Public Schools (current Expense) | \$ 14,100,000 | \$ 14,300,000 | \$ 200,000 |
| Public Schools (secure schools funds) | 87,034 | - | (87,034) |
| Community College (all) | 4,162,374 | 3,246,874 | (915,500) |
| Juvenile Crime Prevention (JCPC) | 223,862 | 222,228 | (1,634) |
| Allied Agencies | <u>534,499</u> | <u>521,830</u> | <u>(12,669)</u> |
| | | | |
| Total General Fund Budget | <u>\$ 78,338,062</u> | <u>\$ 69,774,645</u> | <u>\$ (8,563,417)</u> |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10**

| | Fiscal Year 2008/2009 | Fiscal Year 2009/2010 | Variance |
|--|----------------------------------|----------------------------------|-----------------------|
| Revenues to Support Budget | | | |
| <u>General Revenues</u> | | | |
| Property Taxes | \$ 34,653,009 | \$ 35,540,550 | \$ 887,541 |
| Sales Taxes | 8,792,002 | 6,005,000 | (2,787,002) |
| Other General Revenues | 2,363,109 | 2,116,066 | (247,043) |
| <u>Departmental Revenues:</u> | | | |
| Register of Deeds | \$ 667,000 | \$ 522,000 | \$ (145,000) |
| Jail Fees | 1,000,000 | 907,000 | (93,000) |
| Communications Grant | 350,738 | - | (350,738) |
| Other Sheriff Dept. Revenues | 642,054 | 565,277 | (76,777) |
| EMS Revenues | 2,541,584 | 2,560,000 | 18,416 |
| Building Inspections Revenues | 391,502 | 291,502 | (100,000) |
| Motor Fleet Revenues | 22,128 | 25,000 | 2,872 |
| Home Health Fees | 1,868,000 | 2,000,000 | 132,000 |
| Other Health Department Revenues | 3,399,520 | 3,291,137 | (108,383) |
| DSS Revenues | 12,071,854 | 12,785,525 | 713,671 |
| JCPC | 223,862 | 223,862 | - |
| Public Schools | 487,034 | - | (487,034) |
| Library Revenues | 208,344 | 160,500 | (47,844) |
| Grants and Flow Through Revenues | 1,354,198 | 479,376 | (874,822) |
| Other Miscellaneous Revenues | 296,839 | 277,824 | (19,015) |
| <u>Other Financing Sources:</u> | | | |
| Capital Outlay Financing | \$ 979,470 | \$ - | \$ (979,470) |
| Inter-fund Transfer in from Capital Projects | 376,352 | 9,241 | (367,111) |
| Inter-fund Transfer in from Water Fund | 164,584 | 164,584 | - |
| Inter-fund Transfer in from School Sales Taxes | 636,526 | 1,800,201 | 1,163,675 |
| Inter-fund Transfer in Other | 50,683 | - | (50,683) |
| Sale of Assets | 48,566 | 50,000 | 1,434 |
| Fund Balance Appropriated | 3,064,598 | - | (3,064,598) |
| Capital Reserves Appropriated | 1,684,505 | - | (1,684,505) |
| Total General Fund Revenues | \$ 78,338,061 | \$ 69,774,645 | \$ (8,563,416) |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10

| | <u>Fiscal Year</u> <u>2008/2009</u> | <u>Fiscal Year</u> <u>2009/2010</u> | <u>Fiscal Year</u> <u>2010/2011</u> | <u>Fiscal Year</u> <u>2011/2012</u> | <u>Fiscal Year</u> <u>2012/2013</u> | <u>Fiscal Year</u> <u>2013/2014</u> |
|---|--|--|--|--|--|--|
| Operational Costs: | | | | | | |
| Salary and Fringes | \$ 26,309,854 | \$ 26,213,707 | 26,737,981 | 27,272,741 | 27,818,196 | 28,374,559 |
| Annual Audit | 46,000 | 46,000 | 46,920 | 47,858 | 48,816 | 49,792 |
| Admin Expense | 24,988 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Advertising | 23,450 | 25,450 | 25,959 | 26,478 | 25,450 | 25,959 |
| Ammunition | 14,001 | 14,000 | 14,420 | 14,853 | 15,298 | 15,757 |
| Ballots | 19,879 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Books & Periodicals | 112,100 | 112,100 | 114,342 | 116,629 | 118,961 | 121,341 |
| Bulletproof Vests | 42,465 | 11,000 | 11,220 | 11,444 | 11,673 | 11,907 |
| Computer Leases | 220,853 | 221,665 | 226,098 | 230,620 | 235,233 | 239,937 |
| Concealed Weapons Fees | 19,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Contingency | 102,092 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Contractual Expense | 1,343,368 | 1,256,422 | 1,281,550 | 1,307,181 | 1,333,325 | 1,359,992 |
| DARE expenditures | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Engineering School | 30,000 | - | - | - | - | - |
| First Responders | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Hazardous Materials | - | 25,000 | - | - | - | - |
| Inmate Meals | 240,000 | 240,000 | 244,800 | 249,696 | 254,690 | 259,784 |
| Inmate Medical (direct) | 213,259 | 125,000 | 127,500 | 130,050 | 132,651 | 135,304 |
| Inmate Supplies | 25,800 | 28,000 | 28,560 | 29,131 | 29,714 | 30,308 |
| Insurance Buildings and Equipment | 255,144 | 257,107 | 262,249 | 267,494 | 272,844 | 278,301 |
| Insurance Reserve | 1,050,723 | 800,000 | 816,000 | 832,320 | 848,966 | 865,946 |
| Investigative Funds | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Jail Commissary Purchases | 50,000 | - | - | - | - | - |
| Legal Fees | 25,970 | 26,200 | 26,724 | 27,258 | 27,804 | 28,360 |
| Leases on Buildings | 551,329 | 31,131 | 31,754 | 32,389 | 33,036 | 33,697 |
| Leases on Towers (emergency communications) | 91,182 | 91,182 | 91,182 | 91,182 | 91,182 | 91,182 |
| Liability Insurance | 15,223 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Maintenance & Repair Buildings | 219,350 | 202,005 | 206,045 | 210,166 | 214,369 | 218,657 |
| Maintenance & Repair Equipment | 44,083 | 45,700 | 46,614 | 47,546 | 48,497 | 49,467 |
| Maintenance & Repair Vehicles | 198,045 | 186,000 | 189,720 | 193,514 | 197,385 | 201,332 |
| Marketing | 50,000 | 20,000 | 20,400 | 20,808 | 21,224 | 21,649 |
| Medical Examiner | 40,200 | 68,535 | 69,906 | 71,304 | 72,730 | 74,184 |
| Medical Social Worker | 27,600 | 20,000 | 20,400 | 20,808 | 21,224 | 21,649 |
| Medical Supplies | 387,918 | 383,000 | 390,660 | 398,473 | 406,443 | 414,572 |
| Postage | 226,192 | 211,610 | 215,842 | 220,159 | 224,562 | 229,053 |
| Precinct Workers | 28,370 | 28,500 | 29,070 | 29,651 | 30,244 | 30,849 |
| Professional Fees | 163,713 | 147,750 | 150,705 | 153,719 | 156,793 | 159,929 |
| Service Contracts - Other | 65,988 | 76,491 | 78,021 | 79,581 | 81,173 | 82,796 |
| Service Contracts - Software | 347,481 | 319,913 | 326,311 | 332,837 | 339,494 | 346,284 |
| Supplies | 454,679 | 413,468 | 421,737 | 430,172 | 438,776 | 447,551 |
| Tax Refunds | 25,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10**

| | Fiscal Year 2008/2009 | Fiscal Year 2009/2010 | Fiscal Year 2010/2011 | Fiscal Year 2011/2012 | Fiscal Year 2012/2013 | Fiscal Year 2013/2014 |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Telephone | 263,331 | 253,426 | 258,495 | 263,664 | 268,938 | 274,316 |
| Therapy at Home Health | 358,538 | 413,000 | 421,260 | 429,685 | 438,279 | 447,044 |
| Travel and Training | 145,876 | 130,867 | 133,484 | 136,154 | 138,877 | 141,655 |
| Travel Mileage | 226,658 | 207,420 | 211,568 | 215,800 | 220,116 | 224,518 |
| Uniforms | 50,976 | 47,060 | 48,001 | 48,961 | 49,940 | 50,939 |
| Utilities | 518,304 | 503,310 | 513,376 | 523,644 | 534,117 | 544,799 |
| Vehicle Fuel | 380,141 | 400,000 | 408,000 | 416,160 | 424,483 | 432,973 |
| Other Costs: | | | | | | |
| Capital Outlay (Equipment, Vehicles, Etc) | \$ 2,213,465 | \$ 81,850 | \$ - | \$ - | \$ - | \$ - |
| Disposal of Scrap Tires and White Goods (flow thru) | 135,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Economic Development Incentives | 568,000 | 861,500 | 861,500 | 850,000 | 800,000 | 750,000 |
| Economic Development Other | 409,833 | 51,350 | 52,377 | 53,425 | 54,493 | 55,583 |
| Funds added to Capital Reserve | 1,317,704 | - | - | - | - | - |
| Miscellaneous Flow Thru Costs | 1,073,948 | 387,526 | 395,277 | 403,182 | 411,246 | 419,471 |
| Payments to City of Lenoir (McLean Drive, Parking Lot) | 119,968 | 74,913 | 74,913 | 74,913 | - | - |
| Other Miscellaneous Costs | 190,329 | 215,360 | 219,667 | 224,061 | 228,542 | 233,113 |
| Public Assistance: | | | | | | |
| Daycare Purchases | \$ 3,500,000 | \$ 3,530,880 | 3,601,498 | 3,673,528 | 3,746,998 | 3,821,938 |
| Foster care, Adoption & Other | 4,275,620 | 5,023,315 | 5,123,781 | 5,226,257 | 5,330,782 | 5,437,398 |
| Medicaid Match | 2,711,201 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 |
| Medicaid Transportation | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 | 245,000 |
| Debt Service: | | | | | | |
| Debt Service | \$ 7,341,100 | \$ 6,936,000 | \$ 6,566,000 | \$ 6,423,000 | \$ 6,230,000 | \$ 5,645,000 |
| Funding to Outside Agencies: | | | | | | |
| Public Schools (current Expense) | \$ 14,100,000 | \$ 14,300,000 | 14,586,000 | 14,877,720 | 15,175,274 | 15,478,780 |
| Public Schools (secure schools funds) | 87,034 | - | - | - | - | - |
| Community College (all) | 4,162,374 | 3,246,874 | 3,311,811 | 3,378,048 | 3,445,609 | 3,514,521 |
| Juvenile Crime Prevention (JCPC) | 223,862 | 222,228 | 223,862 | 223,862 | 223,862 | 223,862 |
| Allied Agencies | 534,499 | 521,830 | 521,830 | 521,830 | 521,830 | 521,830 |
| Total General Fund Budget | \$ 78,338,062 | \$ 69,774,645 | \$ 70,505,392 | \$ 71,580,978 | \$ 72,516,200 | \$ 73,160,959 |
| Revenues to Support Budget | | | | | | |
| <u>General Revenues</u> | | | | | | |
| Property Taxes | \$ 34,653,009 | \$ 35,540,550 | \$ 36,040,550 | \$ 36,540,550 | \$ 37,040,550 | \$ 37,540,550 |
| Sales Taxes | 8,792,002 | 6,005,000 | 6,125,100 | 6,247,602 | 6,372,554 | 6,500,005 |
| Other General Revenues | 2,363,109 | 2,116,066 | 2,158,387 | 2,201,555 | 2,245,586 | 2,290,498 |
| <u>Departmental Revenues:</u> | | | | | | |

CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF GENERAL FUND BUDGET
FOR FISCAL YEARS 08/09 AND 09/10

| | <u>Fiscal Year 2008/2009</u> | <u>Fiscal Year 2009/2010</u> | <u>Fiscal Year 2010/2011</u> | <u>Fiscal Year 2011/2012</u> | <u>Fiscal Year 2012/2013</u> | <u>Fiscal Year 2013/2014</u> |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Register of Deeds | \$ 667,000 | \$ 522,000 | 532,440 | 543,089 | 553,951 | 565,030 |
| Jail Fees | 1,000,000 | 907,000 | 1,000,000 | 1,050,000 | 1,050,000 | 1,050,000 |
| Communications Grant | 350,738 | - | - | - | - | - |
| Other Sheriff Dept. Revenues | 642,054 | 565,277 | 576,583 | 588,114 | 599,876 | 611,874 |
| EMS Revenues | 2,541,584 | 2,560,000 | 2,611,200 | 2,663,424 | 2,716,692 | 2,771,026 |
| Building Inspections Revenues | 391,502 | 291,502 | 297,332 | 303,279 | 309,344 | 315,531 |
| Motor Fleet Revenues | 22,128 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Home Health Fees | 1,868,000 | 2,000,000 | 2,040,000 | 2,080,800 | 2,122,416 | 2,164,864 |
| Other Health Department Revenues | 3,399,520 | 3,291,137 | 3,356,960 | 3,424,099 | 3,492,581 | 3,562,433 |
| DSS Revenues | 12,071,854 | 12,785,525 | 13,041,236 | 13,302,060 | 13,568,101 | 13,839,463 |
| JCPC | 223,862 | 223,862 | 223,862 | 223,862 | 223,862 | 223,862 |
| Public Schools | 487,034 | - | - | - | - | - |
| Library Revenues | 208,344 | 160,500 | 163,710 | 166,984 | 170,324 | 173,730 |
| Grants and Flow Through Revenues | 1,354,198 | 479,376 | 479,376 | 479,376 | 479,376 | 479,376 |
| Other Miscellaneous Revenues | 296,839 | 277,824 | 283,380 | 289,048 | 294,829 | 300,726 |
| <u>Other Financing Sources:</u> | | | | | | |
| Capital Outlay Financing | \$ 979,470 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inter-fund Transfer in from Capital Projects | 376,352 | 9,241 | - | - | - | - |
| Inter-fund Transfer in from Water Fund | 164,584 | 164,584 | 164,584 | 164,584 | 164,584 | 164,584 |
| Inter-fund Transfer in from School Sales Taxes | 636,526 | 1,800,201 | 1,771,705 | 1,699,476 | 1,676,097 | 1,411,477 |
| Inter-fund Transfer in Other | 50,683 | - | - | - | - | - |
| Sale of Assets | 48,566 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Fund Balance Appropriated | 3,064,598 | - | - | - | - | - |
| Capital Reserves Appropriated | 1,684,505 | - | - | - | - | - |
| Total General Fund Revenues | \$ 78,338,061 | \$ 69,774,645 | \$ 70,941,405 | \$ 72,042,902 | \$ 73,155,724 | \$ 74,040,029 |
| Projectd Surplus (Shortfall) | (0) | - | 436,013 | 461,924 | 639,525 | 879,070 |

CALDWELL COUNTY, NORTH CAROLINA

List of Positions eliminated in the proposed budget for fiscal year 2009-2010

| RIF Positions | Salary | FICA | Retirement | Hospital | Dental | Life | Total |
|------------------------------------|---------------|-------------|-------------------|-----------------|---------------|-------------|--------------------------|
| Baliff | 28,000 | 2,142 | 2,800 | 6,000 | 198 | 22 | 39,162 |
| EMS Operations | 38,801 | 2,968 | 1,940 | 6,000 | 198 | 22 | 49,929 |
| EMS Admin | 25,158 | 1,925 | 1,258 | 6,000 | 198 | 22 | 34,560 |
| Asst Library Director | 43,400 | 3,320 | 2,170 | 6,000 | 198 | 22 | 55,110 |
| 3 Housekeepers at new HHS building | 95,581 | 7,312 | 4,779 | 18,000 | 594 | 65 | 126,331 |
| SAY Officer | 16,617 | 1,271 | 1,662 | 3,000 | 99 | 11 | 22,659 |
| 2 Home Health Nurses | | | | | | | - |
| Building Inspector | | | | | | | - |
| Health Smart Start Nurse | | | | | | | - |
| | | | | | | | <u>\$ 327,751</u> |

**CALDWELL COUNTY, NORTH CAROLINA
BUDGETARY SHORTFALL CONTINGENCY PLAN
FISCAL YEAR 2009/2010**

Due to the uncertain nature of the county's revenue streams and the economic situation, The budget for fiscal year 2009/2010 is proposed to include the following contingency plan.

The county's controllable budget, generated mostly by property and sales taxes, is used in three large categories. These include County Operations, Public School Funding and Community College Funding. Should a reduction to the budget be necessary due to a unforeseen budgetary shortfall it is proposed that the gap be closed by reducing funding in the following ratios:

To close a budgetary shortfall identified in fiscal year 2009/2010 a reduction in funding would be allocated as follows:

| | |
|-------------------------------|--------|
| County Operations (furloughs) | 62.00% |
| Public Schools | 31.00% |
| Community College | 7.00% |

An example of how this would work follows:

A budgetary shortfall of \$500,000 is identified during the 2009/2010 fiscal year.

The county operations portion of 62% (or \$310,000) would be made up by furloughs. Each day of furlough generates savings of approximately \$90,000 so employees would need to take 3.5 days of unpaid leave during the last six months of the fiscal year.

The public school portion of 31% (or \$155,000) would be made up by reductions to their monthly current expense payments in the amount of \$25,833 taking the monthly total down from \$1,191,667 to \$1,165,834.

The community college portion of 7% (or \$35,000) would be made up by reductions to their monthly current expense payments in the amount of \$5,833 taking the monthly total down from \$262,240 to \$256,407.

Triggering the Plan

The plan may be initiated by the county manager at **any time during the fiscal year** following written notification of the commissioners. Any Commissioner may delay implementation by the County Manager until the justification is publically discussed at the next regular meeting of the County Commission. During that meeting a vote to either implement or delay the shortfall policy shall be taken.

Use of Contingency portion of fund balance

Using this formula a shortfall of \$725,000 could be closed by having employees take one week of furlough and the schools take their proportionate share. The county has also identified existing capital reserve funds that can be used as a contingency against unforeseen shortfalls in the budget. These are outlined on pages 29 and 30 and total approximately \$460,000.

These funds would be available to close an unforeseen shortfall and could be used prior to or in conjunction with this contingency plan at the board's discretion.

Changes to Capital Reserve Funds

The County's capital reserve fund is carrying balances for some old projects that are now complete. This action would rescind the designations that are currently in place on these funds and roll them into a new designation. The new designation would be called "Sales Tax Contingency" and would serve as a buffer to the county's budget in the event of fluctuations in the Sales Tax revenue stream. The balance in the Capital Reserve Fund would not be changed by this action.

The proposed changes are listed below:

Broadcasting Facility Enhancements – there is a balance of \$164.84 left in this designation. The majority of these funds have been spent and it is recommended that the remaining balance be rolled in to the "Charter Donation" line item. This line serves a very similar purpose.

Courthouse Security, courtroom construction and HVAC – these three lines contain a total of \$33,356.66 that was designated to improve the county's courthouse. These improvements were accomplished by the recent capital project dedicated to courthouse renovations. It is recommended that the remaining funds be rolled to the "Sales Tax Contingency" line item.

Future Telephone Upgrade – there is a balance of \$3,631.38 in this line item. A new phone system was purchased for the county so it is recommended that these funds be rolled into the "Sales Tax Contingency" line item.

Revaluation-Appraisal Hardware/Software – there is a balance of \$10,610.96 in this line item. The funds to complete the upgrades to this software are already expended or in the budget to be expended. It is recommended that the remaining funds be rolled to the "Sales Tax Contingency" line item.

Schools – there is a balance of \$27,606.71 in this line item. The county originally set aside \$61,209 to assist in completion of the Hudson / Gamewell school renovation project. Not all of those funds were needed. It is recommended that the remaining funds be rolled into the "Sales Tax Contingency" line item.

Changes to Capital Reserve Funds

Yadkin Reservoir – there is a balance of \$33,622.16 in this line item. It is recommended that these funds be rolled into the “Sales Tax Contingency” line item.

Phase 1&2 Capital Project Debt Service – there is a balance of \$52,048.70 in this line item due to interest earnings on the debt service funds set aside in the FY 07/08 budget. It is recommended that these funds be rolled into the “Sales Tax Contingency” line item.

EMS Base – there is a balance of \$300,000 in this line item. It is recommended that these funds be rolled to the “Sales Tax Contingency” line time.

Sales Tax Contingency - This would create a balance of \$460,876.57 in this line item to be used to offset any budgetary shortfalls created by fluctuations in Sales Tax revenues.

**CALDWELL COUNTY, NORTH CAROLINA
WATER BUDGET
FISCAL YEAR 2008/2009 AND 2009/2010**

| | <u>2009 REVISED BUDGET</u> | <u>2010 RECOMMENDED BUDGET</u> |
|---------------------------------------|--------------------------------|--|
| <u>Operating Revenues</u> | | |
| Water Receipts | \$ 3,466,517 | \$ 2,691,960 |
| Sewer Receipts | 19,000 | 16,983 |
| Reconnect Fees | 10,000 | 35,000 |
| Water Meters | 130,000 | 55,499 |
| Municipal Revenues | 42,900 | 37,375 |
| Interest on Investments | 30,510 | 15,000 |
| Miscellaneous Revenue | 6,300 | 5,670 |
| Total Operating Revenues | <u>\$ 3,705,227</u> | <u>\$ 2,857,487</u> |
| <u>Other Financing Sources</u> | | |
| Inter-Fund Transfer Capital Projects | \$ 652,172 | \$ - |
| Sale of Assets | 229,564 | 3,600 |
| Fund Balance Appropriated | (492,172) | - |
| Total Other Financing Sources | <u>\$ 389,564</u> | <u>\$ 3,600</u> |
| Total Revenues | <u>\$ 4,094,791</u> | <u>\$ 2,861,087</u> |

**CALDWELL COUNTY, NORTH CAROLINA
WATER BUDGET
FISCAL YEAR 2008/2009 AND 2009/2010**

| | <u>2009 REVISED BUDGET</u> | <u>2010 RECOMMENDED BUDGET</u> |
|--|--------------------------------|--|
| <u>Operating Expenditures</u> | | |
| Water Purchases | \$ 1,332,108 | \$ 1,047,004 |
| Salary and Fringe | 646,528 | 591,265 |
| Facility Costs | 30,250 | 5,450 |
| Inter-fund Transfer to General Fund for Overhead | 164,584 | 164,584 |
| Other Operating Costs | <u>521,140</u> | <u>346,423</u> |
| Total Operating Costs | <u>\$ 2,694,610</u> | <u>\$ 2,154,726</u> |
| <u>Other Financing Uses</u> | | |
| Capital Outlay Spending | 859,455 | 344,596 |
| Debt Service | <u>540,726</u> | <u>361,765</u> |
| Total Other Financing Uses | <u>\$ 1,400,181</u> | <u>\$ 706,361</u> |
| Total Expenditures | <u>\$ 4,094,791</u> | <u>\$ 2,861,087</u> |

**CALDWELL COUNTY, NORTH CAROLINA
ANALYSIS OF ANNUAL BUDGETS (EXCLUDING GENERAL FUND AND WATER FUND)
FISCAL YEAR 09/10**

| <u>Fund Name</u> | <u>Revenue Budget</u> | <u>Expenditure Budget</u> | <u>Fund Balance Appropriated</u> |
|---------------------------|----------------------------|----------------------------|--------------------------------------|
| 911/Emergency Telephone | \$ 490,000 | \$ 490,000 | \$ - |
| Sales Tax Reinvestment | 600,000 | 747,988 | 147,988 |
| Ground Water Monitor Fund | 305,000 | 305,000 | - |
| Rescue Squads | 434,374 | 434,374 | - |
| Fire Departments | <u>2,696,234</u> | <u>2,696,234</u> | <u>-</u> |
| | <u>\$ 4,525,608</u> | <u>\$ 4,673,596</u> | <u>\$ 147,988</u> |