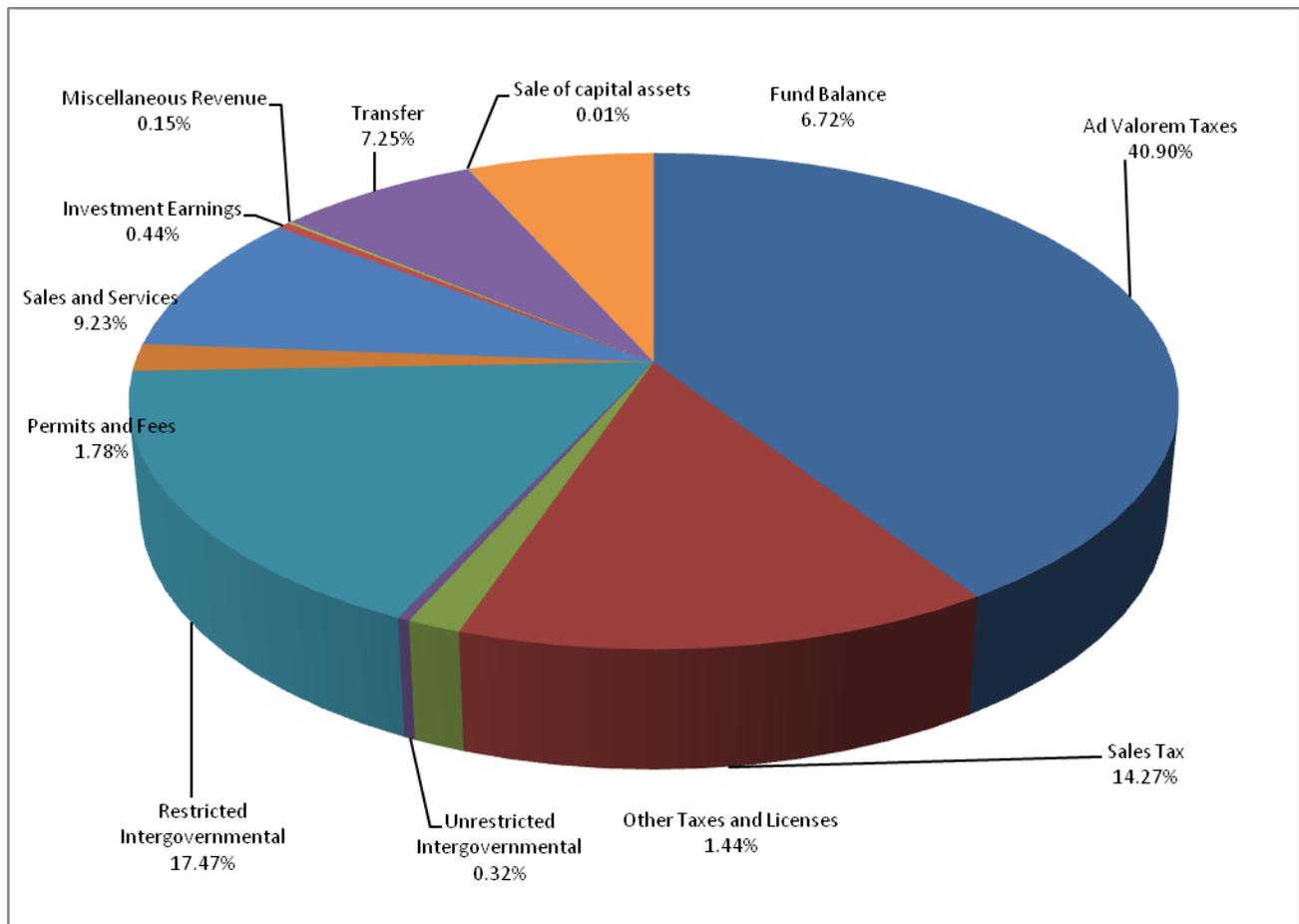


Onslow County North Carolina

Budget Summary Recap

REVENUE SUMMARY ALL FUNDS

	2008 Actual Amount	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Proposed	% of Total
Ad Valorem Taxes	\$ 56,367,265	\$ 57,769,450	\$ 57,769,450	\$ 59,615,200	\$ 69,488,000	40.90%
Sales Tax	34,988,753	28,300,000	28,300,000	26,078,000	24,250,000	14.27%
Other Taxes and Licenses	2,808,433	2,706,500	2,706,500	2,904,000	2,444,000	1.44%
Unrestricted Intergovernmental	733,628	530,000	530,000	550,000	550,000	0.32%
Restricted Intergovernmental	26,346,277	29,732,877	30,223,845	28,964,221	29,675,488	17.47%
Permits and Fees	3,204,063	3,143,293	2,794,793	3,294,127	3,024,127	1.78%
Sales and Services	16,403,506	16,041,250	16,334,250	16,077,337	15,687,070	9.23%
Investment Earnings	2,835,946	1,847,000	1,247,000	746,000	746,000	0.44%
Miscellaneous Revenue	596,431	197,000	215,301	247,800	249,350	0.15%
Transfer	2,189,445	3,190,622	3,190,622	6,462,940	12,316,310	7.25%
Sale of capital assets	324,675	40,000	40,541	-	25,000	0.01%
Fund Balance	-	18,328,122	16,588,800	32,613,176	11,423,182	6.72%
Grand total all funds	\$ 146,798,421	\$ 161,826,114	\$ 159,941,102	\$ 177,552,801	\$ 169,878,527	100.00%



County of Onslow
Annual Budget by Revenue Type Report
Summary

	2008 Actual Amount	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Proposed	% Change from Budget	% of Total
Fund: 10 - General							
Ad Valorem Taxes	\$ 56,367,265	\$ 57,769,450	\$ 57,769,450	\$ 59,615,200	\$ 69,488,000	20.29%	44.80%
Sales Tax	34,988,753	28,300,000	28,300,000	26,078,000	24,250,000	-14.31%	15.64%
Other Taxes and Licenses	2,808,433	2,706,500	2,706,500	2,904,000	2,444,000	-9.70%	1.58%
Unrestricted Intergovernmental	552,505	360,000	360,000	360,000	360,000	0.00%	0.23%
Restricted Intergovernmental	26,261,026	29,695,677	30,186,645	28,608,221	29,645,488	-1.79%	19.11%
Permits and Fees	2,715,286	2,670,900	2,322,400	2,762,740	2,492,740	7.33%	1.61%
Sales and Services	10,131,085	9,505,900	9,510,900	9,165,068	8,860,818	-6.84%	5.71%
Investment Earnings	1,854,969	1,350,000	750,000	515,000	515,000	-31.33%	0.33%
Miscellaneous Revenue	290,744	130,250	148,551	119,850	121,400	-18.28%	0.08%
Transfer	720,445	2,440,622	2,440,622	367,570	6,220,940	154.89%	4.01%
Sale of capital assets	324,675	40,000	40,541	-	25,000	-38.33%	0.02%
Fund Balance	-	16,770,971	15,133,139	31,817,901	10,675,771	-29.45%	6.88%
Fund: 10 - General Net Total	\$ 137,015,185	\$ 151,740,270	\$ 149,668,748	\$ 162,313,550	\$ 155,099,157	3.63%	100.00%
Fund: 14 - Self-insurance fund							
Investment Earnings	\$ 53,715	\$ 40,000	\$ 40,000	\$ 25,000	\$ 25,000	-37.50%	2.67%
Miscellaneous Revenue	152,080	-	-	-	-	0.00%	0.00%
Transfer	928,000	750,000	750,000	910,000	910,000	21.33%	97.33%
Fund Balance	-	133,000	133,000	-	-	-100.00%	0.00%
Fund: 14 - Self-insurance fund Net Total	\$ 1,133,795	\$ 923,000	\$ 923,000	\$ 935,000	\$ 935,000	1.30%	100.00%
Fund: 17 - Burton Park Fund							
Restricted Intergovernmental	\$ -	\$ -	\$ -	\$ 326,000	\$ -	0.00%	0.00%
Investment Earnings	14,843	50,000	50,000	-	-	-100.00%	0.00%
Miscellaneous Revenue	108,446	50,000	50,000	100,000	100,000	100.00%	94.34%
Fund Balance	-	240,000	240,000	-	6,000	-97.50%	5.66%
Fund: 17 - Burton Park Fund Net Total	\$ 123,288	\$ 340,000	\$ 340,000	\$ 426,000	\$ 106,000	-68.82%	100.00%
Fund: 21 - Emergency Telephone							
Permits and Fees	\$ 386,212	\$ 369,393	\$ 369,393	\$ 429,887	\$ 429,887	16.38%	100.00%
Investment Earnings	31,937	-	-	-	-	0.00%	0.00%
Fund: 21 - Emergency Telephone Net Total	\$ 418,149	\$ 369,393	\$ 369,393	\$ 429,887	\$ 429,887	16.38%	100.00%
Fund: 26 - Reg of Deeds Auto							
Permits and Fees	\$ 102,564	\$ 103,000	\$ 103,000	\$ 101,500	\$ 101,500	-1.46%	63.48%
Investment Earnings	5,855	7,000	7,000	6,000	6,000	-14.29%	3.75%
Fund Balance	-	9,500	9,500	52,385	52,385	451.42%	32.76%
Fund: 26 - Reg of Deeds Auto Net Total	\$ 108,420	\$ 119,500	\$ 119,500	\$ 159,885	\$ 159,885	33.79%	100.00%
Fund: 40 - Capital Improvements							
275 - Restricted Intergovernmental	\$ 24,589	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
800 - Investment Earnings	6,626	-	-	-	-	0.00%	0.00%
825 - Miscellaneous Revenue	107	-	-	-	-	0.00%	0.00%
850 - Transfer	541,000	-	-	267,000	267,000	100.00%	100.00%
880 - Fund Balance	-	314,000	314,000	-	-	-100.00%	0.00%
Fund: 40 - Capital Improvements Net Total	\$ 572,323	\$ 314,000	\$ 314,000	\$ 267,000	\$ 267,000	-14.97%	100.00%
Fund: 46 - Capital Reserve Fund							
Transfer	-	-	-	4,918,370	4,918,370	100.00%	100.00%
Fund: 46 - Capital Reserve Fund Net Total	\$ -	\$ -	\$ -	\$ 4,918,370	\$ 4,918,370	100.00%	100.00%
Fund: 66 - Solid Waste							
Unrestricted Intergovernmental	\$ 181,123	\$ 170,000	\$ 170,000	\$ 190,000	\$ 190,000	11.76%	2.39%
Restricted Intergovernmental	60,662	37,200	37,200	30,000	30,000	-19.35%	0.38%
Sales and Services	6,272,421	6,535,350	6,823,350	6,912,269	6,826,252	0.04%	85.72%
Investment Earnings	868,001	400,000	400,000	200,000	200,000	-50.00%	2.51%
Miscellaneous Revenue	45,054	16,750	16,750	27,950	27,950	66.87%	0.35%
Fund Balance	-	860,651	759,161	742,890	689,026	-9.24%	8.65%
Fund: 66 - Solid Waste Net Total	\$ 7,427,261	\$ 8,019,951	\$ 8,206,461	\$ 8,103,109	\$ 7,963,228	-2.96%	100.00%

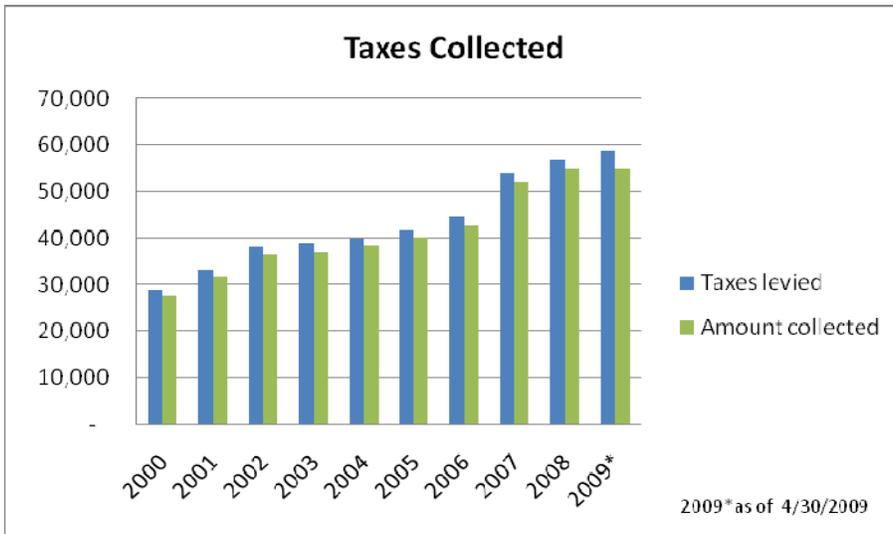
Onslow County receives revenue from several sources. The Deputy County Manager/Finance Officer consulted with the Tax administrator and department heads in estimating revenues. Additionally, we look at the recent five (5) year and ten (10) year trends, known changes in funding from the State and Federal government and local economic conditions. Revenues have been grouped based on category of revenue they represent.

GENERAL FUND

Ad Valorem (property) Taxes

Ad valorem taxes revenue estimates are based on a tax rate of \$0.59 per \$100 assessed valuation. This rate is a \$0.087 changed from Fiscal Year 2009.

Total taxable property is estimated to be \$11,898,603,245. This is an increase of 1.92% over Fiscal Year 2009. This increase in taxable property is largely attributable to the creation of new subdivision lots and new residential construction within the county.



The North Carolina General Statutes require that property be revalued at least every eight (8) years. We have moved ours forward to four years with our next revaluation to be performed in 2009-10 fiscal year to be effective during Fiscal Year 2010-11.

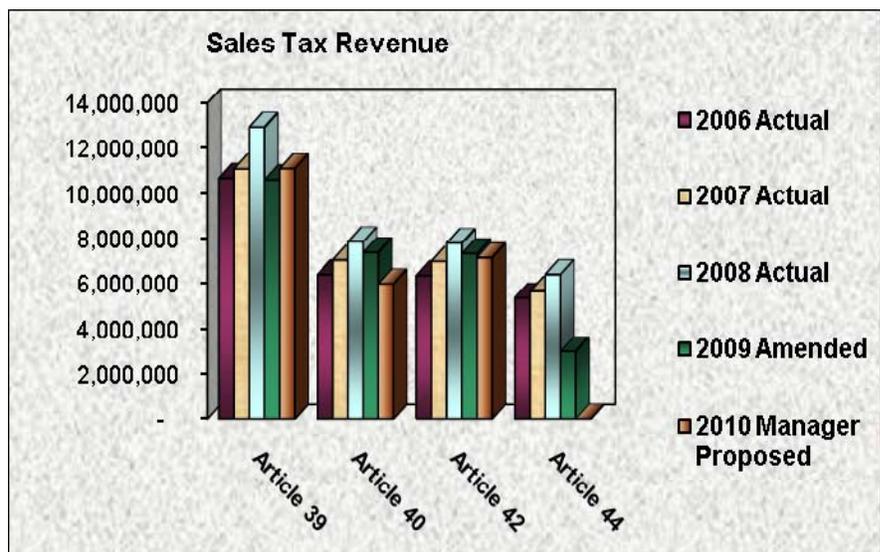
North Carolina General Statutes also require that the estimated percentage of property tax collections can not exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on this, our collection rate of 97.6% for real

and personal property and 83.8% for motor vehicles was applied to tax calculations. This yields estimated tax collections of \$67,772,000 as compared to the \$57,007,000 for Fiscal Year 2009.

The ad valorem taxes for current and prior year collections account for 44.8% of the total revenue of the general fund Fiscal Year 2010 budget.

Sales Taxes

The local option sales tax is collected on retail sales. The County has levied the following local option sales taxes. The sales taxes are collected at the time of sale by the retail establishment and forwarded to the North Carolina Department of Revenue. The Department of revenue then distributes the taxes collected to the County and the municipalities within the county. Effective July 1, 2009 the distribution for Onslow County is based on a blend of 60% on an ad valorem basis and 40% on a per capita basis.



The article by which the North Carolina General Assembly provided the county with the authority to levy the tax is used to identify each of the local option sales taxes. The total of the local options sales taxes is currently 2¼%. Effective with sales in October 2009 the local option sales tax rate will reduce to 2%

Article 39 is a 1% sales tax. The county in which the sale is made receives the proceeds of this tax.

Article 40 is a ½ % sales tax. Currently, the net proceeds are placed in a statewide pool and distributed on a per capita basis. Effective October 2009 this will change and the county in which the sale takes place will receive the proceeds of the tax. Of these proceeds the county is required to use 30% toward school capital outlay. Onslow County applies these funds to the payment of school bonds.

Article 42 is a ½% sales tax. The net proceeds of are placed in a statewide pool and distributed on a per capita basis. Of these proceeds the county is required to use 60% towards school capital outlay. Onslow County applies these funds to the payment of school bonds.

Article 44 is a ¼% sales tax. One-half of the net proceeds are distributed on the proportion to the amount of taxes collected in each county and the balance of the net proceeds is distributed on a per capita basis. Effective October 1st this will be no longer be a county tax, however the county will be required to hold the municipalities harmless from its article 39 sales tax receipts. The North Carolina Department of Revenue will make the calculation of this hold harmless and make payment directly to the municipalities.

For FY 2010 the total sales tax is estimated to be \$24,250,000 or 14.64% of the general fund budget. This is a 14.31% decrease from the previous year. The main reason for this decrease is reduction in the article 44 sales tax as a part of the phase in of the State of North Carolina taking over the cost of Medicaid services previously paid by the County. Additionally, the County is required to hold the municipalities harmless for this sales tax reduction.

Other Taxes and License

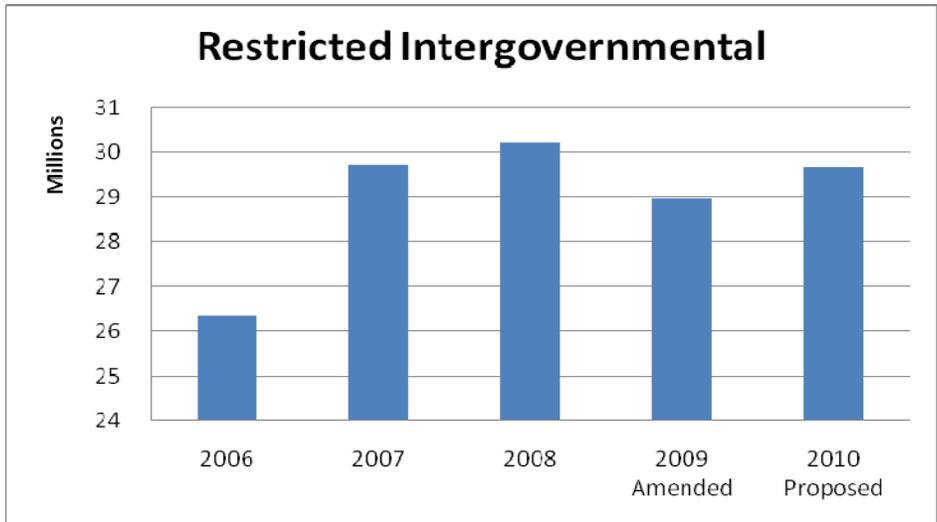
This group covers the receipt of funds such as occupancy taxes, privilege license and register of deeds stamps. These represent 1.58% of the general fund budgeted revenues.

Unrestricted Intergovernmental

These revenues cover those funds that are received form other governmental agencies which are not restricted as to use. Examples of these revenues are beer and wine licenses. Unrestricted intergovernmental funds represent 0.23% of the general fund budget.

Restricted Intergovernmental

These revenues represent federal and state funds that are receive for the operation of specific programs. The use of these funds is limited to a specific purpose or function. These funds are mainly in the human services function. They represent 19.11% of the general fund budget; however, for specific programs this may be 100%. The decrease in these revenues reflects changes in funding from the State and Federal sources.



Permits and Fees

These funds represent user fees for specific program of service. Examples are building permits, clerk of court fees, and register of deeds fees. These revenues represent 1.61% of the general fund budget.

Sales and Services

These revenues represent fees collected by the various departments for goods and services rendered to the public. Items in this function are items such as airport fees, ambulance billing, cable franchise fees, and etc. These revenues are estimated to total \$8.8 million. This is a decrease from our FY 2009 budget of \$710,000.

Investment Earnings

The county invests its idle funds in interest bearing instruments such as certificates of deposit, commercial paper, and the North Carolina Cash Management Trust. These earnings for FY 2010 are estimated to \$515,000 or .33% of the general fund budget. This is equal to \$0.44 cents on the tax rate. If we look at all funds the interest earnings are budgeted at \$746,000 or the equivalent of \$0.65 cents on the tax rate. This is down from last year due to current low interest rates on investments.

Miscellaneous Revenue and sale of assets

This represents revenues that are of a miscellaneous nature and do to fit in any of the other categories listed as well as the sale of surplus assets. These are estimated at \$146,400 for 0.10% of the general fund budgeted revenues.

Fund Balance

The fund balance is generally defined as the difference between a funds assets and liabilities. Minimum fund balance goals have been established by the county and are outlined in the Budget Process and Fiscal Policy section.

The NCGS require that the county's budget be balanced. We have appropriated just over \$10.6 million of the total county general fund unreserved fund balance for 6.88% of the general fund budget. Of this amount \$490,068 is from earmarked funds. We have reduced our reliance on fund balance for FY 2010 by \$4.4 million.

Other Financing Sources

This grouping accounts for items that are not necessarily reoccurring. Items such as sale of capital assets and transfers between funds are included here. For FY 09-10 this is estimated to be approximately \$6.2 million. This is a large increase from previous years but is due mainly to the creation on a capital reserve fund to cover future capital projects. Of this amount \$4.9 million of the transfer in is for debt service.

SELF INSURANCE FUND

The revenues of the Self Insurance fund are transfers from the general fund. We have seen a decrease in our claims as we have begun a more aggressive approach to our workers compensation claims as well as implemented a policy that rewards employees for not having lost time.

BURTON PARK FUND

The revenues of the Burton Park Fund will be generated by the activity at the industrial park. We plan to continue or practice of harvesting some of the timber on this site. This will allow potential clients to better see the property and select sites that fit with there business plan. Additionally, we have several clients that are looking at industrial park sites and therefore have the potential for sales of some of the lots. We also will continue our efforts to improve the park to provide lots that are ready for clients to begin construction.

EMERGENCY TELEPHONE SYSTEM FUND

The E-911 fees are the major source of funds for this fund. The funds are restricted for uses related to the equipment needs of receiving an E-911 call. It is estimates that the fees generated will cover our operating cost and allows us to set aside some in reserves for when the need for major capital outlays in this area occur.

REGISTER OF DEEDS AUTOMATION FUND

The revenues of this fund are directly related to the recording fees collected by the Register of Deeds. These funds are being used to provide greater access to these the records of the register of deeds records via the internet and to upgrade the technology used.

CAPITAL IMPROVEMENTS FUND

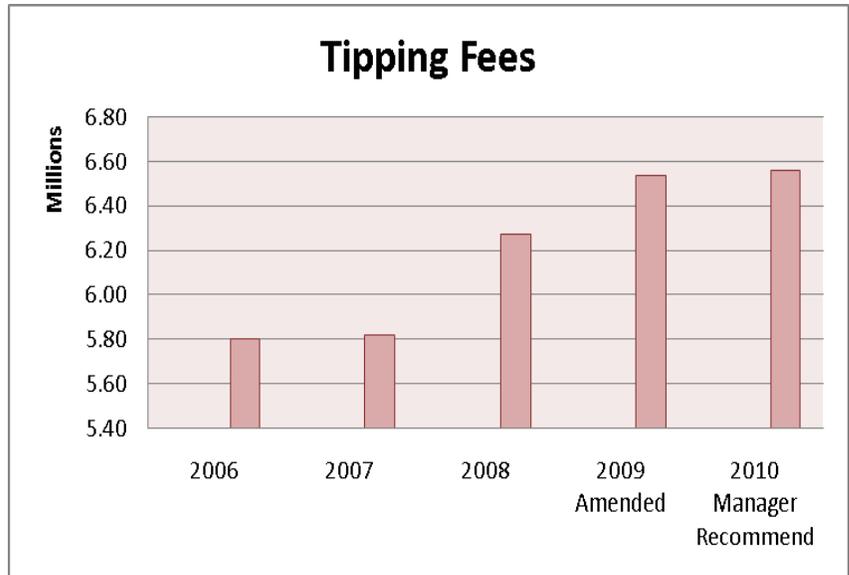
Over past several years we have increased our efforts to improve county facilities. We continue to formulate a more defined capital improvement plan to avoid major fluctuations from year to year. Due to limited resources this year we have slowed some of these efforts with only the major needs being funded.

CAPITAL RESERVE FUND

This is a new fund for the county and will be beneficial to us over the long run to assist in funding our capital improvement plan. For FY 09-10 we will be placing the equivalent of 6.25¢ on our tax rate to this fund. The net of this over needs for the current year will begin to create the reserve that will help alleviate major tax rate changes with the implementation of the capital plan.

SOLID WASTE FUND

The Solid Waste enterprise fund is funded through the revenues of the solid waste program. There is a proposed increase by the County of the landfill tipping fee for Fiscal Year 2009. This is a \$2 per ton increase from the current \$45 per ton to \$47 per ton. This increase in revenue is need to insure that we plan for and have adequate closer and post closure reserves and to meet the rate covenants of our special obligation debt. Our solid waste stream has remaining steady. With our anticipated growth we must begin planning now for how we will handle solid waste issues when the current life of our landfill is met.



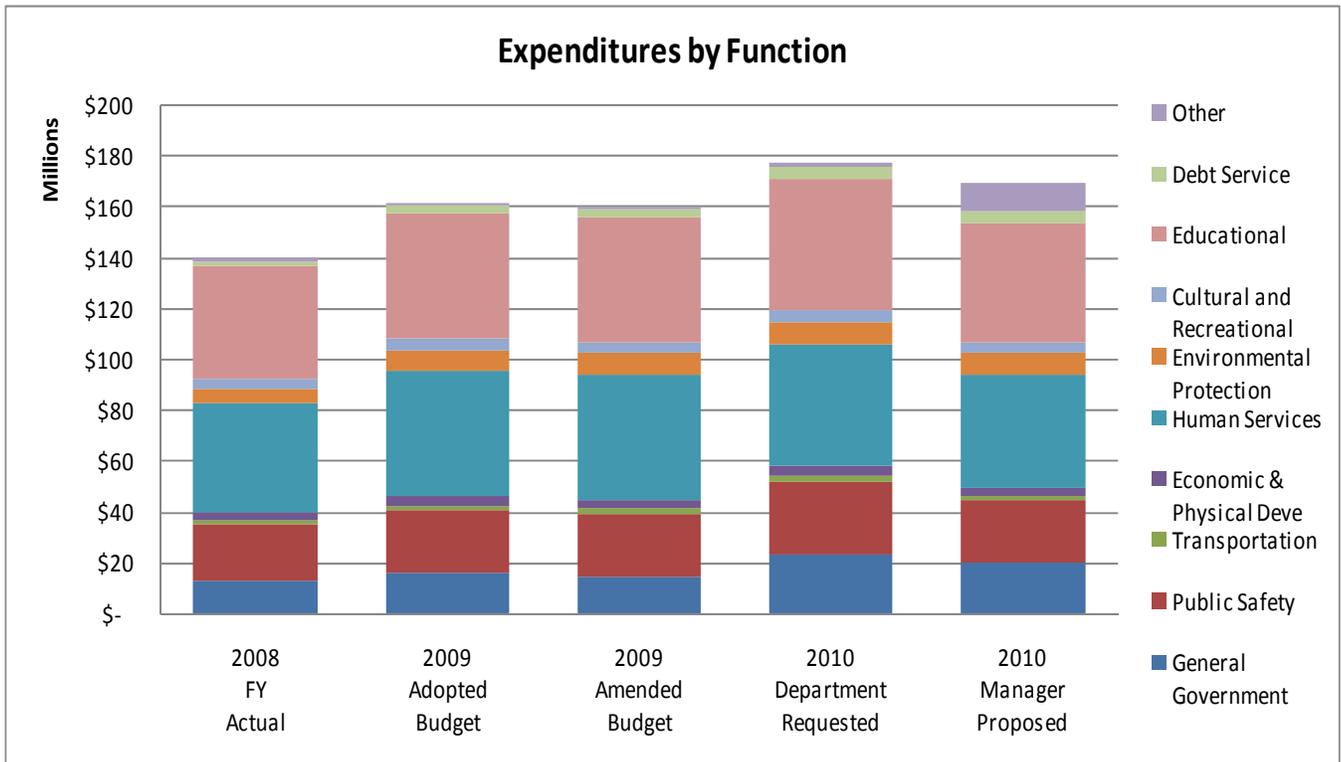
Onslow County North Carolina

Expenditure Summary Recap

Expenditure Summary

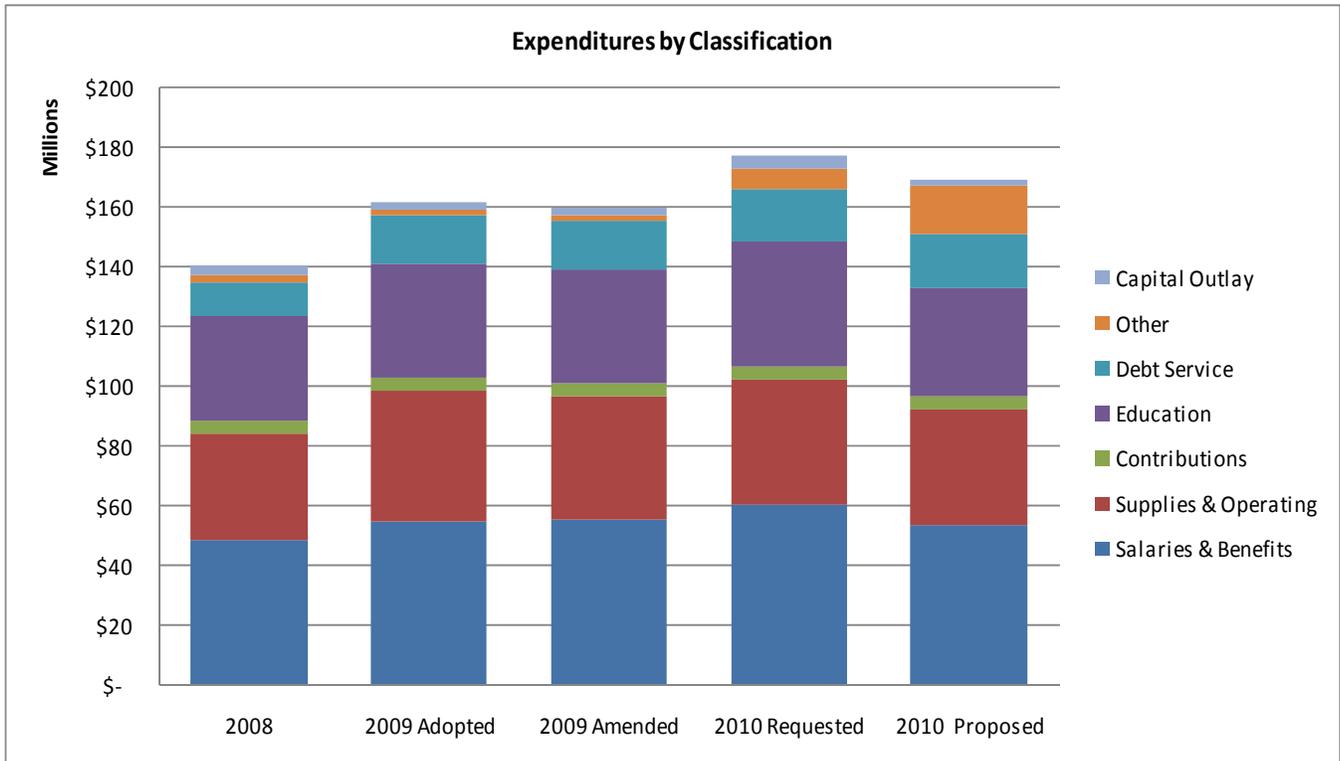
Expenditures By Function-All Funds

	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Proposed	% Change From Amended	% Of Total
General Government	\$ 12,567,255	\$ 15,745,643	\$ 14,494,208	\$ 22,807,821	\$ 19,594,599	35.19%	11.53%
Public Safety	22,099,840	24,840,521	24,855,141	29,374,690	24,715,771	-0.56%	14.55%
Transportation	1,719,199	1,808,795	1,772,469	1,849,823	1,672,880	-5.62%	0.98%
Economic & Physical Deve	3,534,470	3,797,133	3,819,673	4,225,217	3,332,808	-12.75%	1.96%
Human Services	43,188,852	49,093,188	48,938,379	47,513,991	44,727,900	-8.60%	26.33%
Environmental Protection	5,293,500	8,678,508	8,848,463	8,744,257	8,481,994	-4.14%	4.99%
Cultural and Recreational	4,089,920	4,509,698	4,440,082	4,619,353	4,030,999	-9.21%	2.37%
Educational	44,346,482	49,400,836	48,631,562	52,447,449	47,430,657	-2.47%	27.92%
Debt Service	1,443,568	3,081,792	3,271,125	4,654,350	4,654,350	42.29%	2.74%
Other	2,269,000	870,000	870,000	1,315,850	11,236,569	1191.56%	6.61%
Total of All Functions	\$ 140,552,087	\$ 161,826,114	\$ 159,941,102	\$ 177,552,801	\$ 169,878,527	6.21%	100.00%



Expenditures by Classification-All Funds

	2008	2009	2009	2010	2010	% Change From Amended	% Of Total
	FY Actual	Adopted Budget	Amended Budget	Department Requested	Manager Proposed		
Salaries & Benefits	\$ 48,691,140	\$ 55,296,078	\$ 55,723,138	\$ 60,435,145	\$ 53,539,224	-3.92%	31.52%
Supplies & Operating	35,579,711	43,243,909	41,461,616	41,810,399	38,793,589	-6.43%	22.84%
Contributions	4,458,001	4,274,392	4,328,590	4,572,010	4,247,789	-1.87%	2.50%
Education	35,029,481	38,463,679	37,694,405	41,746,055	36,729,263	-2.56%	21.62%
Debt Service	11,131,309	16,492,556	16,681,889	17,823,947	17,832,948	6.90%	10.50%
Other	2,560,204	1,350,000	1,363,665	6,884,220	16,624,939	1119.14%	9.79%
Capital Outlay	3,102,241	2,705,500	2,687,799	4,281,025	2,110,775	-21.47%	1.24%
Total of All Classifications	\$ 140,552,087	\$ 161,826,114	\$ 159,941,102	\$ 177,552,801	\$ 169,878,527	6.21%	100.00%



For Fiscal Year 2010 the total expenditures of all funds are budgeted to be \$169,878,527. Expenditures are budgeted in major areas or functions. These are: General Governmental, Public safety, Transportation, Economic and Physical Development, Human Services, Environmental Protection, Cultural and Recreational, Education, Non-Department Debt, and Other Programs.

The County is self-insured for its health insurance. In an effort to reduce the future cost of health insurance, Onslow County has implemented a more aggressive Wellness Program. This program provides employees with the opportunity to complete a health risk assessment and consider changes in their lifestyles to improve their health. The Wellness Program places more emphasis on prevention and the early detection of illness. It has been proven that it is less expensive to prevent an illness or to be proactive in its early stages. For those employees that participate, they will receive a \$50 per month discount on their health insurance cost. If the employee has employee-only coverage they would pay the \$50 if they did not participate. This program applies also to any retiree that is on the county policy.

Expenditures by Function

Fund: 10 - General Fund							
General Fund Expenditures by Function							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
General Government	\$ 11,421,871	\$ 14,389,143	\$ 13,137,708	\$ 16,527,566	\$ 13,314,344	1.34%	8.58%
Public Safety	21,890,405	24,471,128	24,485,748	28,944,803	24,285,884	-0.82%	15.66%
Transportation	1,719,199	1,808,795	1,772,469	1,849,823	1,672,880	-5.62%	1.08%
Economic & Physical Development	3,247,003	3,457,133	3,479,673	3,799,217	3,226,808	-7.27%	2.08%
Human Services	43,188,852	49,093,188	48,938,379	47,513,991	44,727,900	-8.60%	28.84%
Environmental Protection	550,950	658,557	642,002	641,148	518,766	-19.20%	0.33%
Cultural & Recreational	4,089,920	4,509,698	4,440,082	4,619,353	4,030,999	-9.21%	2.60%
Educational	44,346,482	49,400,836	48,631,562	52,447,449	47,430,657	-2.47%	30.58%
Debt Service	1,443,568	3,081,792	3,271,125	4,654,350	4,654,350	42.29%	3.00%
Other	2,269,000	870,000	870,000	1,315,850	11,236,569	1191.56%	7.24%
Total of All Functions in General	\$ 134,167,250	\$ 151,740,270	\$ 149,668,748	\$ 162,313,550	\$ 155,099,157	3.63%	100.00%
Fund: 14 - Self-insurance Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
General Government	\$ 761,620	\$ 923,000	\$ 923,000	\$ 935,000	\$ 935,000	1.30%	100.00%
Fund: 17 - Burton Park Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
Economic & Physical Development	\$ 287,467	\$ 255,000	\$ 255,000	\$ 426,000	\$ 106,000	-58.43%	100.00%
Fund: 21 - Emergency Telephone Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
Public Safety	\$ 249,280	\$ 369,393	\$ 369,393	\$ 429,887	\$ 429,887	16.38%	100.00%
Fund: 26 - Reg of Deeds Auto Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
General Government	\$ 30,494	\$ 119,500	\$ 120,500	\$ 159,885	\$ 159,885	32.68%	100.00%
Fund: 40 - Capital Improvement Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
General Government	\$ 353,269	\$ 314,000	\$ 314,000	\$ 267,000	\$ 267,000	-14.97%	100.00%
Fund: 46 - Capital Reserve Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
General Government	\$ -	\$ -	\$ -	\$ 4,918,370	\$ 4,918,370	100.00%	100.00%
Fund: 66 - Solid Waste Fund							
Function	2008 FY Actual	2009 Adopted Budget	2009 Amended Budget	2010 Department Requested	2010 Manager Recommend	% Change From Amended	% Of Total
Environmental Protection	\$ 4,742,551	\$ 8,019,951	\$ 8,206,461	\$ 8,103,109	\$ 7,963,228	-2.96%	100.00%
Grand Totals	\$ 140,591,932	\$ 161,741,114	\$ 159,857,102	\$ 177,552,801	\$ 169,878,527	6.27%	

General Fund

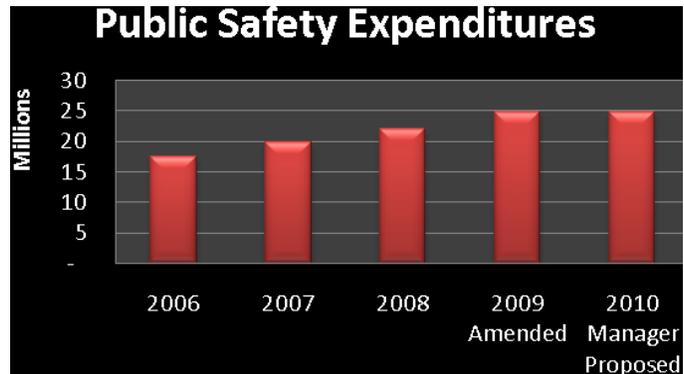
The County has made an organizational restructuring for FY 2009-10. While this does not change the functional classification we have reduced to the number of departments and have created new ones by taking several previous departments and making them divisions.

General Government

General government activities provide the administrative, legal, fiscal and other support for all County services. This includes the departmental budget for department such as governing body, administration, finance, legal, purchasing, facilities maintenance, vehicle maintenance, elections, and Register of Deeds. Spending in this area is expected to be \$13.3 million or 8.58% of the general fund budget.

Public Safety

Public safety activities consist of the activities of Sheriff, Jail, Emergency Management, EMS, Medical Examiner, Volunteer Fire Departments, Volunteer Rescue Squads and Animal Control. The budgeted expenditures for FY 2010 for this function total \$24.2 million which equals 15.66% of the general fund budget. The proposed budget provides funds to provide equipment and personnel for a new EMS unit that will be available to respond to call in order to reduce call times.

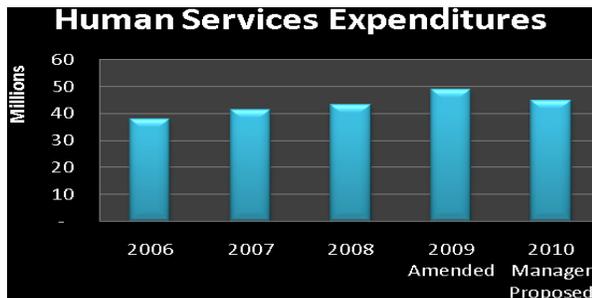


Transportation

This function funds the operation of the Albert J. Ellis Airport and reflects the pass through of state funds for Onslow United Transit System (OUTS). This functions budget is \$1.6 million which is 1.08% of the general fund budget. The increases in the area are directly related to the operations of our county airport. As we have expanded to jet service by Delta and US Airways our passenger traffic volume has increased and along with this the associated cost of operation and maintenance of the facilities. We expect the level of demand to continue.

Economic & Physical Development

The Economic & Physical Development section consists of activities such as cooperative extension, planning & community development and tourism. For Fiscal Year 2010 this function totals \$3.2 million for 2.08% of the general fund budget.



Human Services

The human services function provides assistance to citizens of all age groups through a variety of services. These services promote the general health and well being of citizens with the county. These are provided through departments such as Health, Social Services, Senior Services, and Veterans Services. One change in this area in FY 09-10 will be the movement of youth services programs under the direction of Social Services. The Human Services function is the second largest of the county and is partially funded through state grants

and fees. The \$44.7 million budgeted for this function equals 28.84% of our general fund budget.

Environmental Protection

The environmental protection section consists of activities such as mosquito control, vector control, and soil and water conservation. The budget for this function is \$518,000 for .33% of the general fund budget.

Cultural & Recreational

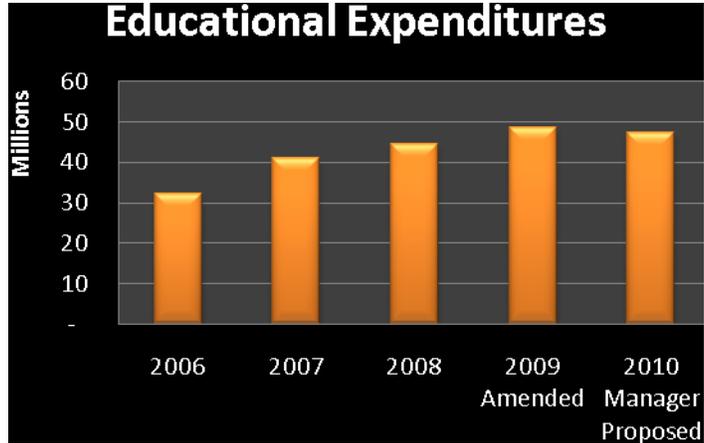
Our cultural and recreation programs are being combined into one larger department with three divisions. These divisions will be Library, Museum and Recreation. The library system consists of a main library and branches in

Richlands, Swansboro, and Sneads Ferry. A law library which is currently maintained in the E. W. Summersill building will be merged into our main library. The parks and recreation department operates the district park system throughout the county. The parks and recreation department will be split in FY 2010 into two divisions. The Parks division will fall under the Facility Maintenance section of the Operations Department. Recreation will now fall under the Cultural Services Department. For Fiscal Year 2010 we have budgeted \$4.0 million or 2.60% of the general fund budget for this function.

Education

The education function of the county reflects the county portion of the operations of the local school system and Coastal Carolina Community College.

The local school system budget includes current expenses budgeted at \$31.9 million or 20.59% of the general fund budget. This funding is equal to the current years' original appropriation. Additional funding is provided for capital outlay needs of the Board of Education. The FY 09-10 funding is proposed to be \$1.5 million.



The county has issued debt for school construction. The debt service for the bonds, COPS, and installment purchase agreements totals \$10.7 million.

We also provided funding of \$2.8 million for Coastal Carolina Community College current expenses and \$441,000 for its capital items.

Debt Service

This covers the debt service payments on our outstanding bonded indebtedness and installment purchase financing. The general fund total non-education debt payments are \$4.6 million or 3.0% of the total general fund budget.

Of this total debt service of the county, approximately 70% is for schools debt with the balance or 30% covering all other government related debt.

Other Programs

These programs cover the cost of items that are not assigned to a specific department. These costs will cover several functional areas. These include such items as the audit, cost of county government week, retiree health insurance, liability insurance, auto insurance, health insurance costs in excess of amount covered by the calculated premium, unemployment, merit pay funds, contributions to outside agencies and transfers between county funds.

Self Insurance Fund

The self insurance fund has increased slightly over last year. We have seen the impact of the wellness program on our cost. We are spending more for preventive care than previously. Additionally, we have been able to keep our rates at FY 08-09 levels. With this we feel it is important to insure that our reserve is in place to cover unanticipated claims.

Burton Park Fund

The funds provided for Burton Industrial Park are for the continued work related to improvements to our 735-acre site. We will be continuing to clear timber to make lots more easily seen and complete the master plan in FY 2009-10.

Emergency Telephone System Fund

This special revenue fund is funded from service charges on the citizens' telephone bills. We will be upgrading equipment to allow us to migrate toward the next generation of 911 equipment with an IP phone system. There is currently legislation in the North Carolina General Assembly that may ease some of the restrictions currently placed on these funds. This will be beneficial for the county in that we may then be able use these funds toward equipment needs to dispatch the call as well as receive the call.

Register of Deeds Fund

This special revenue fund provides the funds needed to upgrade the computer systems used by our Register of Deeds' office. We continue to work to increase citizen access to records on-line rather than make a visit to the office. We have equipment and software upgrades planned for the new year to help accomplish this. The software upgrades will also be beneficial to the staff and allow them to operate more efficiently.

Capital Improvements Fund

The \$ 267,000 will be used to fund major maintenance to our aging facilities. The goal is to properly maintain the facilities to avoid larger expenses in the future. These items will expand the life and appearance of our buildings. Items covered include carpet replacement, roof repairs, HVAC replacement, park facility improvements, and other similar needs that may arise.

Capital Reserve Fund

This is a new fund for the county and will be beneficial to us over the long run. We have implemented a capital improvement plan. For FY 09-10 we will be placing the equivalent of 6.25¢ on our tax rate to this fund. We will then use these funds to offset debt payments as new projects are approved and funding required. This will allow us to avoid major swings in our tax rate to fund our capital project needs.

Solid Waste Fund

The county operates a subtitle D landfill, several convenience centers for citizens to dispose of trash, and a recycling program. We also cover the debt for the construction of the landfill through this fund. This enterprise fund is fully self-supporting with tipping fees and other revenues covering all cost. A breakdown of this fund by each division is as follows: Administration \$609,000, Landfill \$3.7 million, convenience sites \$561,000, Recycling type activities \$536,000 and debt service \$2.4 million.

Onslow County North Carolina

Debt Summary Recap

Legal Debt Margin

The County is subject to the Local Government Budget and Fiscal Control Act of North Carolina, which limits the amount of net debt the County may have outstanding to eight percent of the appraised value of property subject to taxation. At June 30, 2008 the County's legal debt margin was \$791,574,153. In North Carolina no bonds may be issued without the approval of the Local Government Commission which is a division of the State Treasurer's Office.

The County current bond rating by Moody's is A1 and by Standard and Poor's' is AA.

COMPUTATION OF LEGAL DEBT MARGIN As June 30, 2008

Assessed Value of taxable property	\$ 11,263,770,931
	<u> X 8%</u>
Debt limit -8 percent of assessed value	\$ 901,101,674
Gross Debt:	
Total bonded debt	\$ 119,127,726
Authorized but not issued bonds	3,780,000
Certificates of Participation	13,950,000
Installment financing agreements	<u>17,541,845</u>
Total Gross Debt	\$ 154,399,571
Less:	
Utility Debt (Solid Waste special obligation bonds)	<u>12,462,726</u>
Total amount of debt applicable to debt limit (net debt)	<u>\$ 141,936,845</u>
Legal Debt Margin	<u>\$ 759,164,830</u>

There are various types of debt a local government can issue. These are:

General obligation bonds:

These bonds are backed by the full faith and credit of the County. Principal and interest requirements are provided by appropriations in the year in which they become due.

Certificates of Participation and lease-purchase financing:

These methods of financing offer the investor the property purchased as security for the financing. The repayment is subject to annual appropriation by the Board of Commissioners. In the event of a default the assets may be repossessed or foreclosed.

Revenue Bonds:

This financing method pledges the revenues of operation as collateral for the loan. This type of financing is found in enterprise funds such as Water and Sewer operations. The County currently has no outstanding revenue bonds.

Special Revenue Bonds:

These bonds are similar to revenue bonds. The County may pledge for the payment of a special obligation bond or note any available source or sources of revenues of the unit and, to the extent the generation of the revenues is within the power of the unit, may enter into covenants to take action in order to generate the revenues, as long as the pledge of these sources for payments or the covenant to generate revenues does not constitute a pledge of the unit's taxing power. These types of bonds are used by the County to finance its landfill expansion projects.

General Obligation Bonds

The County's general obligation bonds payable as of June 30, 2008 consisted of the following individual issues:

\$2,300,000 (Series 2000) Courthouse Bonds Payments are due May and November through 2018 with interest from 5.4% to 6.00%	\$ 1,500,000
\$11,575,000 (Series 2004) School Refunding Bonds Payments are due March and September through 2011 with interest from 3.00% to 4.00%	\$ 8,010,000
\$50,000,000 (Series 2006) School Bonds Payments are due December and June through 2025 with interest from 4.00% to 5.00%	\$ 47,000,000
\$12,645,000 (Series 2006) School Refunding Bonds Payments are due December and June through 2025 with interest from 4.00% to 5.25%	\$ 9,657,088
\$620,000 (Series 2006) Capital Improvement Bonds Payments are due December and June through 2025 with interest from 4.00% to 5.25%	\$ 497,912
\$40,000,000 (Series 2008) School Bonds Payments are due October and April through 2025 with interest from 3.00% to 5.00% and no principal for first two years Premium on bonds issued	\$ 40,000,000 \$ 1,322,260
Total General Obligation Debt	<u>\$107,987,260</u>

The annual debt service requirement to maturity for the County's general obligation bonds are as follows:

Year Ending June 30	Government Activities	
	Principal	Interest
2009	\$ 3,850,000	\$ 4,877,836
2010	3,815,000	4,730,213
2011	5,800,000	4,565,813
2012	5,765,000	4,352,213
2013	5,745,000	4,094,863
2014-2018	28,890,000	16,562,900
2019-2023	29,750,000	9,535,000
2024-2028	23,050,000	2,856,000
Total	\$ 106,665,000	\$ 51,574,836

Certificates of Participation

In June of 2006 the County, through Onslow Facilities Company, issued \$15,500,000 in Certificates of Participation to finance the construction of Meadow View Elementary School located on Fire Tower Road. Payments are due December and June with interest from 4.00% to 5.00%.

Debt service requirements to maturity are as follows:

Year Ending June 30	Principal	Interest
2009	\$ 775,000	\$ 642,281
2010	775,000	611,281
2011	775,000	580,281
2012	775,000	549,281
2013	775,000	516,344
2014-2018	3,875,000	2,068,281
2019-2023	3,875,000	1,123,750
2024-2028	2,325,000	213,125
Total	\$ 13,950,000	\$ 6,304,624

Installment Purchase Financings

The County's installment purchase financings outstanding as of June 30, 2008 will be as follows:

Industrial Park land executed on April 23, 1997 for a 15 years period, negotiated rate reduction in October 2004 to 3.50% with quarterly installments of \$26,293.63	\$ 388,655
Telecommunication tower & equipment executed on December 28, 1999 for a 15 year period at 5.57% interest with semi-annual principal payments of \$72,500 plus interest.	738,854
Industrial Park land executed on December 21, 2000 for a 15 years period, negotiated rate reduction in October 2004 to 3.50% with quarterly installments of \$35,539.01	921,982
County Building executed on December 21, 2000 for a 15 year period at 5.41% with quarterly installments of principal of \$ 107,566.67 plus accrued interest	1,613,500
Industrial park improvements executed on November 20, 2002 for a 10 year period at 0% interest with monthly payments of \$2,083.33 beginning on November 1, 2004 and ending October 1, 1012.	108,333
Schools executed on November 22, 2002 for a 15 year period at 3.96% with semi-annual payments of \$300,000 principal plus interest beginning November 1, 2003 through November 1, 2017	5,700,000
Library and EMS bay executed on December 10, 2002 for a 15 year period at 4.27% with semi annual payments of \$23,000 principal plus interest beginning June 10, 2003 and ending December 10, 2017	437,000
Schools executed on February 13, 2004 for a 15 year period at 4.18% with quarterly payments of 41,666.67 principal plus interest beginning May1, 2004 through February 1, 2019	1,791,667
County Building executed on March 1, 2004 for a 15 year period at 3.90% with quarterly installments of principal of \$ 28,666.67 plus	1,204,000
Energy management executed June 14, 2007 for a 12 year period at 3.909% with quarterly principal payments plus accrued interest.	812,854
Administrative Building & Justice Center Parking lots executed June 16, 2008 for a 20 year period at 4.27% with semiannual payments of principal & interest	<u>3,825,000</u>
	<u>\$ 17,541,845</u>

The annual debt service requirement to maturity for the County's installment purchase financings are as follows:

Year Ending June 30,	Principal	Interest	Amount
2009	\$ 1,754,837	\$ 716,536	\$ 2,471,373
2010	1,766,359	647,793	2,414,152
2011	1,778,384	573,177	2,351,561
2012	1,788,243	501,184	2,289,427
2013	1,680,682	424,070	2,104,752
2014-2018	6,574,489	1,260,733	7,835,222
2019-2023	1,242,601	322,464	1,565,065
2024-2028	956,250	112,288	1,068,538
Total minimum lease payments	<u>\$ 17,541,845</u>	<u>\$ 4,558,245</u>	<u>\$ 22,100,090</u>
Amount representing interest			<u>4,558,244</u>
Present value of net minimum lease payments			<u>\$ 17,541,846</u>

Special Obligation Bonds

The County has issued special obligation bonds for the purpose of expanding its Subtitle D landfill located at 415 Meadowview Road. These bonds are secured by a first lien on the net revenues of the Solid Waste Fund. The revenues of the landfill operations fully cover the principal and interest payments on these bonds.

Issue	Amount	Rate	Maturity	Balance Outstanding
1997 (2003 refunded)	\$7,000,000	3.33%	11/2012	\$ 2,583,157
2003	\$4,210,000	3.38%	5/2013	\$ 2,105,000
2007	\$8,022,838	3.54%	6/2018	<u>\$ 7,774,568</u>
Total Special Obligation				<u>\$12,462,725</u>

The rate covenant for these bonds states that the net revenue of the system is to be 115% of the amount of the principal and interest requirement for the corresponding fiscal year on account of outstanding bonds. If revenues fall below this level the Board of Commissioners must adjust rates to bring the landfill operations back into compliance with the rate covenant.

The annual debt service requirement to maturity for the County's special obligation financings are as follows:

Year Ending June 30	Principal	Interest
2009	\$ 2,045,753	\$ 427,855
2010	2,113,180	355,021
2011	1,604,843	284,864
2012	1,649,056	228,017
2013	1,379,961	169,530
2014-2018	<u>3,669,933</u>	<u>396,480</u>
TOTAL	<u>\$ 12,462,726</u>	<u>\$ 1,861,767</u>

Debt issuances FY 2009

In FY 2009 we issued debt for parking lot improvements needed for the Justice complex and the Government Administration Building. This issuance was an installment purchase of \$3.8 million dollars. Additionally we issued a Certificate of Participation (COP) for \$57 million for the Justice Complex construction.

Future Anticipated Debt Obligations

There are several future projects for which financing will be required. These consist of a Government Administrative complex estimated to cost \$20 million. The time line for this project has yet to be determined. Also the county is reviewing the status of the Library facilities for replacements and/or expansions needed throughout the library system.

The Board of Education has presented a package of capital facility needs. The timeline for these bonds is yet to be determined.

Onslow County North Carolina

Tax Summary Recap

Onslow County has been in the process of revaluation of property in the county. The County is required to perform a revaluation at least every eight years. The last revaluation was effective for Fiscal Year 2006. We are moving to a four year revaluation cycle. This will be beneficial as it will allow us to more accurately assess the value of property and reduce the large swings in value due to the time between the revaluations. The next revaluation will be conducted in Fiscal Year 2010 for an effective date of Fiscal Year beginning July 1, 2011.

The value of property in the county is estimated to be \$11,898,603,245 compared to \$11,674,683,625 for Fiscal Year 2009. The budget as proposed includes a tax rate of \$0.59 per hundred dollars in assessed value.

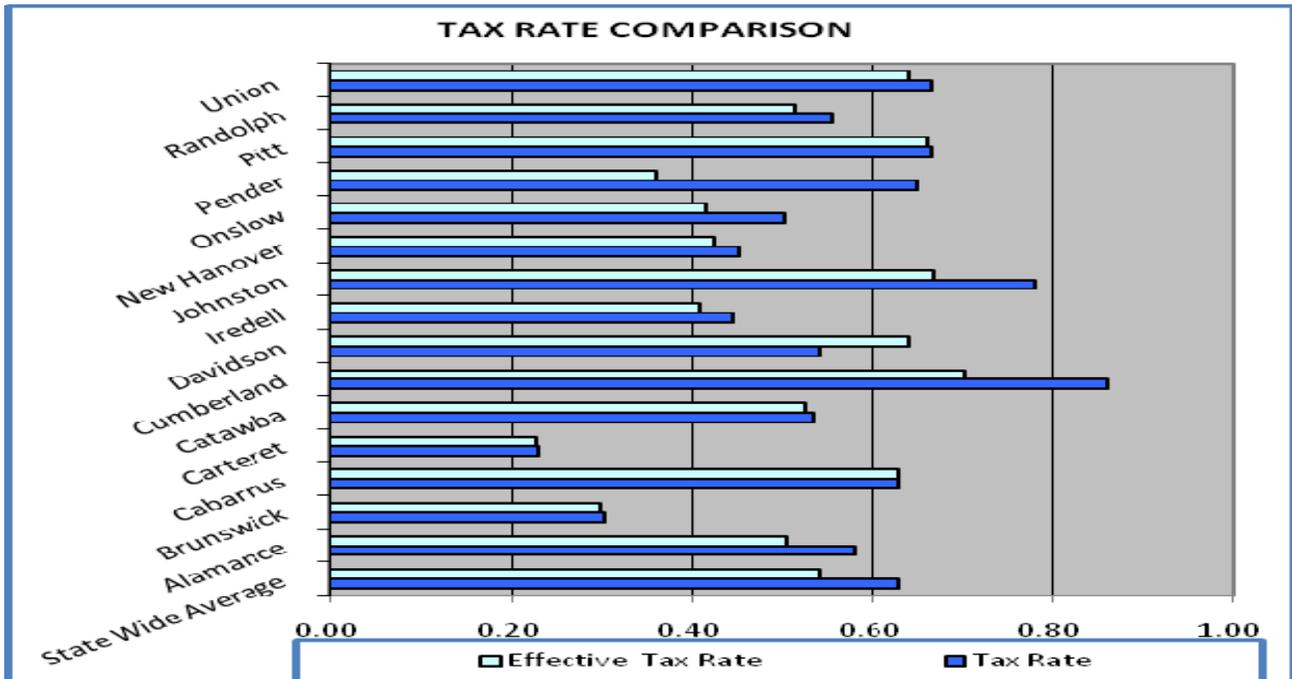
With this chart we have compared ourselves to those counties of similar size and the state wide average for both tax rate and effective tax rate. The effective tax rate is the current tax rate adjusted by the percentage the actual values of property varies from the valuation used at the last revaluation.

ONSLow COUNTY

2007-2008

Tax Rate Comparison of Similar Counties

County	Tax Rate	Effective Tax Rate	Last Reval	Next Reval
State Wide Average	0.6300	0.5400		
Alamance	0.5800	0.5051	2001	2009
Brunswick	0.3050	0.2991	2007	2011
Cabarrus	0.6300	0.6300	2008	2012
Carteret	0.2300	0.2263	2007	2011
Catawba	0.5350	0.5240	2007	*
Cumberland	0.8600	0.7028	2003	2009
Davidson	0.5400	0.6399	2007	2015
Iredell	0.4450	0.4098	2007	2011
Johnston	0.7800	0.6673	2003	2011
New Hanover	0.4525	0.4239	2007	2011
Onslow	0.5030	0.4160	2006	2010
Pender	0.6500	0.3618	2003	2011
Pitt	0.6650	0.6613	2008	2012
Randolph	0.5550	0.5130	2007	2013
Union	0.6650	0.6414	2008	2012

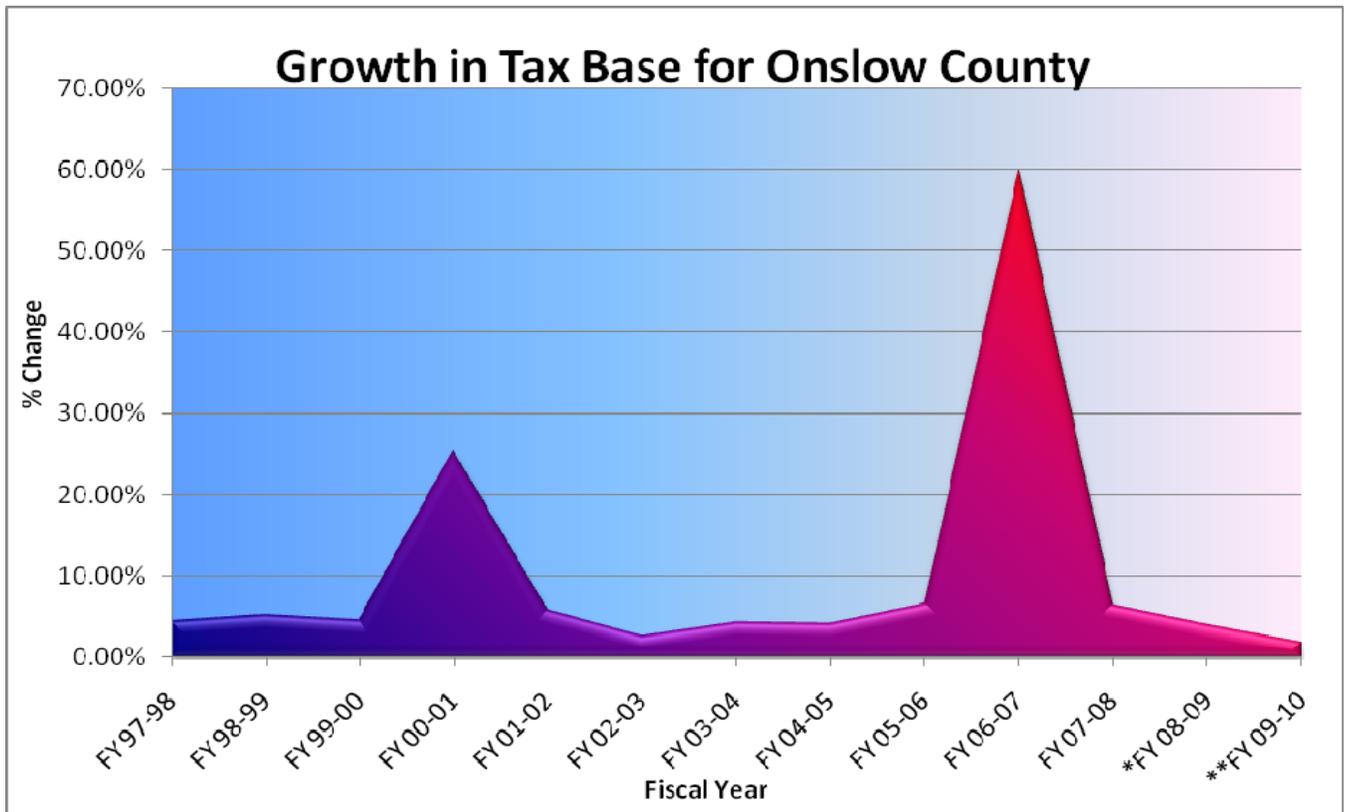


ONslow COUNTY, NORTH CAROLINA
ANALYSIS OF COUNTYWIDE PROPERTY VALUATION
FY 1997-2009

Fiscal Year	Valuation Source					Change From Prior Year	% Change From Prior Year
	Real Property	Personal Property +	Public Service	Less Exemptions - & Use Value =	Total		
FY 97-98	\$2,915,015,015	\$738,805,705	\$118,486,000	\$16,666,720	\$3,755,640,000	\$163,864,000	4.56%
FY 98-99	\$3,076,370,983	\$773,925,393	\$123,130,000	\$16,763,376	\$3,956,663,000	\$201,023,000	5.35%
FY 99-00	\$3,193,968,160	\$854,372,390	\$117,561,000	\$23,641,556	\$4,142,259,994	\$185,596,994	4.69%
FY 00-01	\$4,144,736,034	\$931,965,559	\$145,978,000	\$24,316,593	\$5,198,363,000	\$1,056,103,006	25.50%
FY 01-02	\$4,376,072,631	\$1,003,551,656	\$153,869,000	\$25,240,287	\$5,508,253,000	\$309,890,000	5.96%
FY 02-03	\$4,516,320,453	\$1,020,746,670	\$153,652,000	\$32,198,123	\$5,658,521,000	\$150,268,000	2.73%
FY 03-04	\$4,715,449,891	\$1,074,001,197	\$155,362,000	\$35,151,088	\$5,909,662,000	\$251,141,000	4.44%
FY 04-05	\$4,932,843,188	\$1,101,713,326	\$162,598,000	\$35,207,514	\$6,161,947,000	\$252,285,000	4.27%
FY 05-06	\$5,188,097,494	\$1,245,776,737	\$176,170,423	\$34,733,081	\$6,575,311,573	\$413,364,573	6.71%
FY 06-07	\$9,124,622,564	\$1,254,504,194	\$195,587,024	\$48,821,245	\$10,525,892,537	\$3,950,580,964	60.08%
FY 07-08	\$9,708,882,530	\$1,354,087,432	\$200,800,969	\$48,767,160	\$11,215,003,771	\$689,111,234	6.55%
*FY 08-09	\$10,102,234,697	\$1,417,039,478	\$211,714,953	\$56,305,503	\$11,674,683,625	\$459,679,854	4.10%
**FY 09-10	\$10,383,308,430	\$1,394,294,815	\$190,000,000	\$69,000,000	\$11,898,603,245	\$223,919,620	1.92%

*FY 08-09 AS OF 5/15/09

** FY 09-10 ESTIMATES AS OF 5/15/09



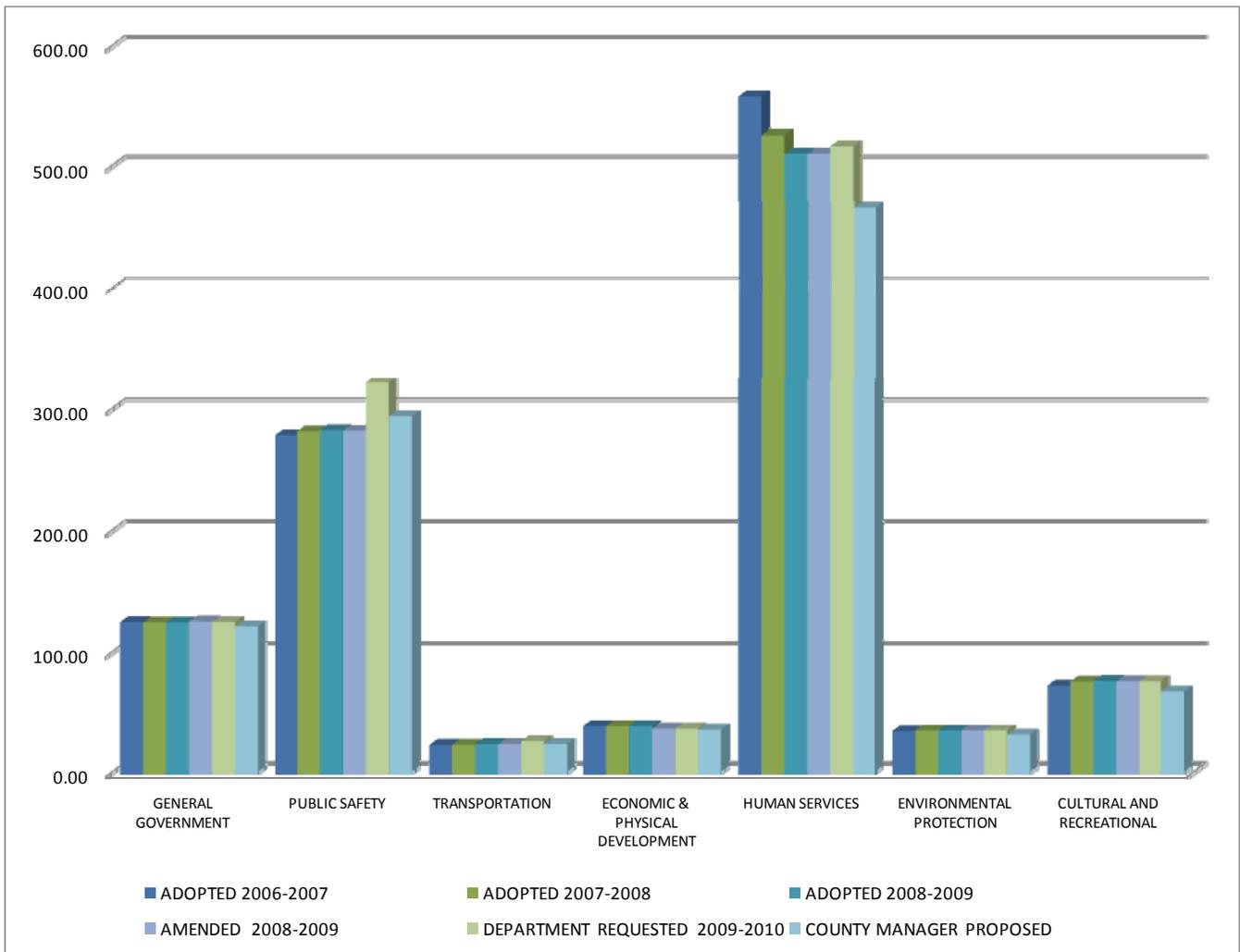
This chart provides information on the % growth in the tax base for the past 11 years. You will notice the spikes in FY 00-01 and 06-07. During these years property revaluations were performed. In FY 06-07 revaluation the growth rate was driven by higher market values on the oceanfront and other waterways in the county. For FY 09-10 our growth rate is 1.92%. This is approximately half of last year growth rate.

Onslow County North Carolina

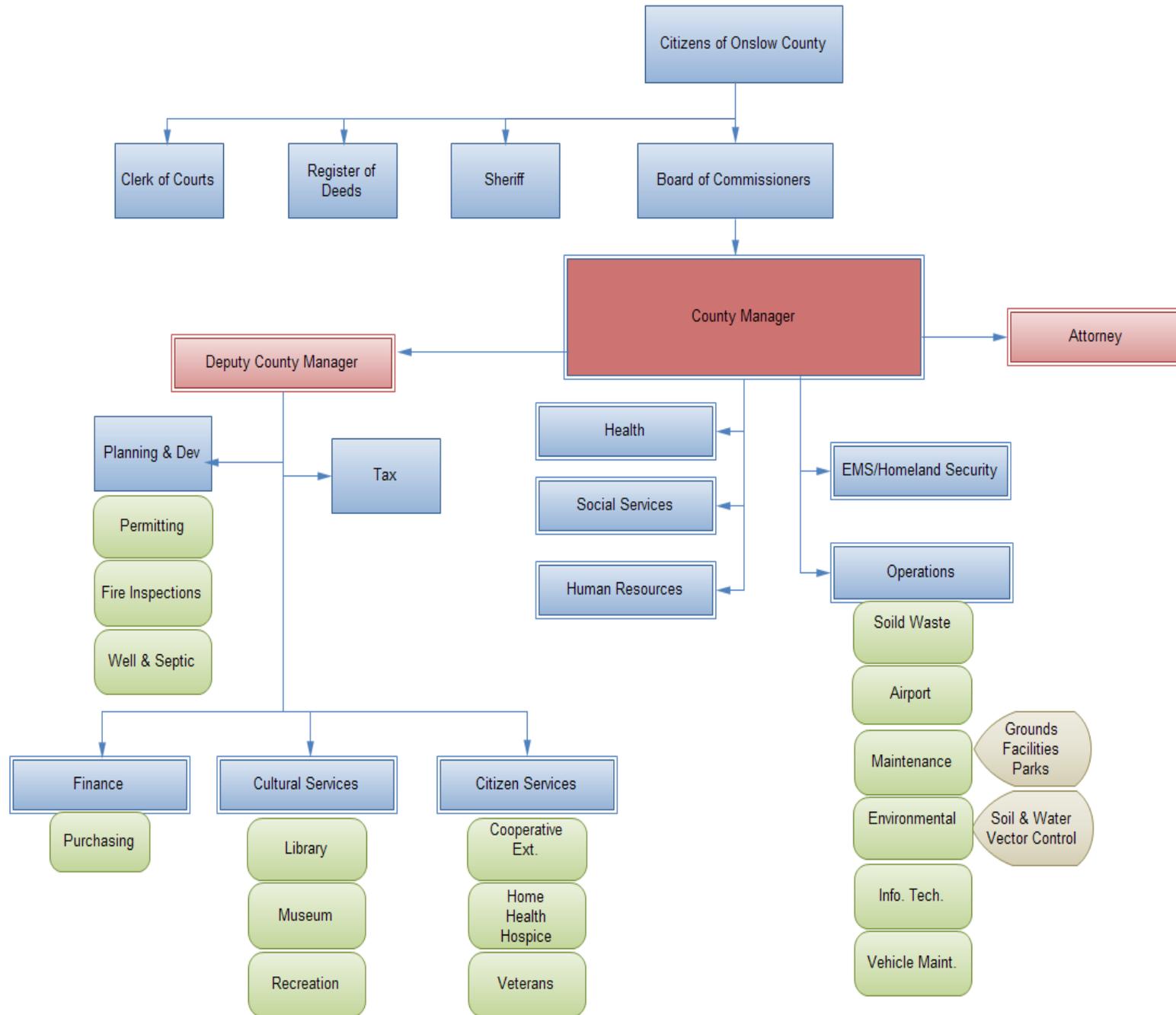
Human Resources Summary Recap

One of the major factors in the County budget is personnel. This is due to fact that the county is in the business of providing services to the citizens of the County. The chart below provides a review of the number of personnel by department and function. The increase in personnel cost were mainly in the areas of Public Safety and Human Services.

FUNCTION	ADOPTED BUDGET		ADOPTED BUDGET		ADOPTED BUDGET		AMENDED BUDGET		REQUESTED BUDGET		COUNTY MANAGER'S	
	FY2006-2007	FY2007-2008	FY2008-2009	FY2008-2009	FY2008-2009	FY2008-2009	FY2009-2010	FY2009-2010	PROPOSED	PROPOSED		
	Positions	Positions	FTEs	Positions	FTEs	Positions	FTEs	Positions	FTEs	Positions	FTEs	
GENERAL GOVERNMENT												
Governing Body	6	6	6.00	6	6.00	6	6.00	6	6.00	5	5.00	
Administration	5	5	5.00	4	4.00	4	4.00	4	4.00	5	5.00	
Elections	5	5	5.00	5	5.00	5	5.00	5	5.00	5	5.00	
Facilities Maintenance	22	22	22.00	22	22.00	22	22.00	22	22.00	22	22.00	
Finance	11	11	10.60	11	10.60	11	10.60	11	10.60	11	10.60	
Human Resources	7	7	7.00	7	7.00	7	7.00	7	7.00	6	6.00	
Information Technology Systems	14	14	13.60	15	14.60	15	14.60	15	14.60	14	14.00	
Legal		1	0.88	1	0.88	1	0.88	1	0.88	1	0.88	
Purchasing	5	5	5.00	5	5.00	5	5.00	6	5.50	5	5.00	
Register of Deeds	7	7	6.75	7	6.75	7	6.75	7	6.75	7	6.75	
Tax Administration	34	34	33.45	34	33.45	34	33.45	34	33.45	32	32.00	
Vehicle Maintenance	10	9	9.00	9	9.00	9	9.00	9	9.00	9	9.00	
TOTAL	126	126	124.28	126	124.28	126	125.16	127	124.78	122	121.23	
PUBLIC SAFETY												
Animal Control	11	11	11.00	11	11.00	12	12.00	12	12.00	11	11.00	
Code Enforcement	11	12	12.00	12	12.00	12	12.00	12	12.00	12	12.00	
E-911 Communications	24	24	22.35	24	22.35	24	22.35	24	22.35	24	22.35	
Emergency Management	7	7	7.00	7	7.00	7	7.00	8	8.00	6	6.00	
Emergency Medical Services	87	87	74.92	87	74.92	89	73.62	110	88.37	110	88.37	
Jail	37	37	37.00	37	37.00	37	37.00	37	37.00	37	37.00	
Sheriff's Department	115	117	117.00	117	117.00	118	118.00	142	142.00	117	117.00	
TOTAL	292	295	281.27	296	282.27	299	281.97	345	321.72	317	293.72	
TRANSPORTATION												
Airport	23	24	22.65	25	23.15	25	23.15	28	25.80	26	23.30	
TOTAL	23	24	22.65	25	23.15	25	23.15	28	25.80	26	23.30	
ECONOMIC & PHYSICAL DEVELOPMENT												
Cooperative Extension	17	17	16.50	17	16.50	15	14.50	15	14.50	15	14.50	
Soil and Water Conservation	3	3	3.00	3	3.00	3	3.00	3	3.00	3	3.00	
Planning & Development	19	19	18.45	19	18.45	19	18.45	19	18.45	18	17.45	
TOTAL	39	39	37.95	39	37.95	37	35.95	37	35.95	36	34.95	
HUMAN SERVICES												
Health Department	164	156	153.83	143	141.55	143	141.55	143	141.55	130	130.00	
Senior Services	119	87	79.35	81	74.75	81	74.75	77	70.75	55	50.25	
Social Services	264	272	270.75	274	272.75	274	272.75	283	281.75	279	277.75	
Veteran Services	4	4	4.00	4	4.00	4	4.00	4	4.00	4	4.00	
Youth Services	17	18	18.00	17	17.00	17	17.00	18	18.00	4	4.00	
TOTAL	568	537	525.93	519	510.05	519	510.05	525	516.05	472	466.00	
ENVIRONMENTAL PROTECTION												
Solid Waste	28	28	27.45	28	27.45	28	27.45	28	27.45	27	27.00	
Vector Control	4	4	4.00	4	4.00	4	4.00	4	4.00	4	4.00	
Mosquito Control	3	3	3.00	3	3.00	3	3.00	3	3.00	0	0.00	
TOTAL	35	35	34.45	35	34.45	35	34.45	35	34.45	31	31.00	
CULTURAL AND RECREATIONAL												
Parks and Recreation	40	44	30.78	44	31.03	43	30.80	43	30.80	40	27.80	
Public Library	45	45	38.28	45	38.51	45	38.51	45	38.51	40	35.01	
Museum	6	6	5.50	6	5.50	6	5.50	6	5.50	4	3.50	
TOTAL	91	95	74.56	95	75.04	94	74.81	94	74.81	84	66.31	
GRAND TOTAL	1174	1151	1101.08	1135	1086.77	1135	1085.54	1191	1133.56	1088	1036.51	



This chart provides a presentation of the number of full time equivalent positions per function of government. The number of positions in several functions has been reduced do to a reorganization that resulted in 71 fewer positions.



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PROGRAM FUNDING MATRIX

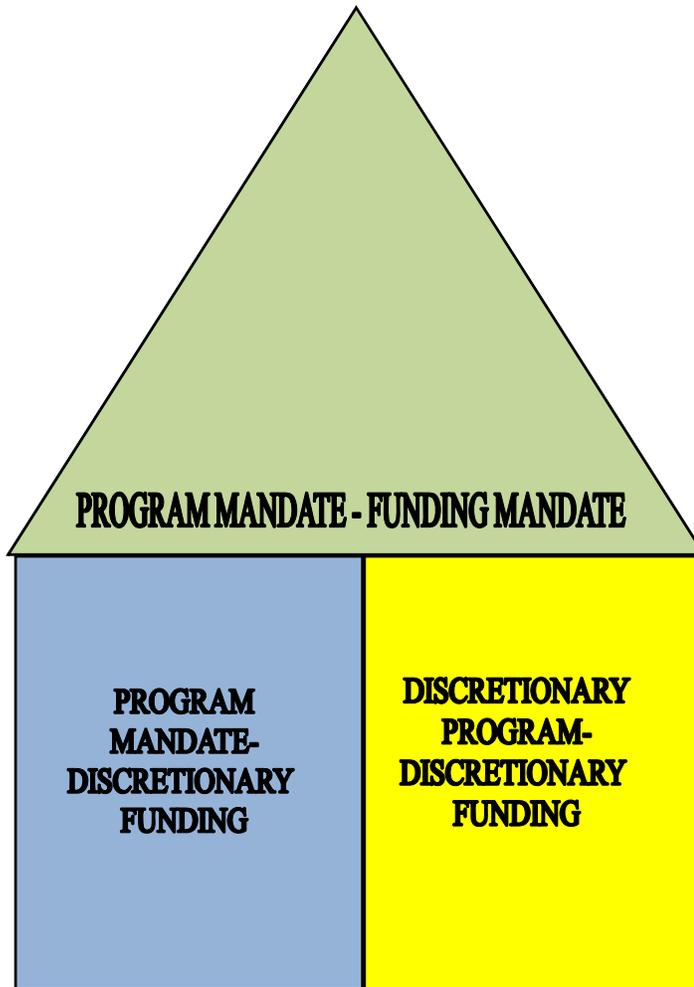
The matrix found on the following pages categorizes each County program according to service and funding requirements.

Mandated programs with required funding levels are shown in green.

Mandated programs with discretionary funding levels are shown in blue.

Discretionary programs with discretionary funding are shown in yellow.

Information is presented in two formats: by funding requirement category and by major function.



PROGRAM FUNDING MATRIX- GENERAL FUND

Mandated/ Discretionary	Program	Total FY 2010 Budget	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
Mandated	Education - Debt Service	10,701,394	8,274,980	-	6,100,000	2,174,980	2,426,414	0.0189
Mandated	Other Debt Service	4,654,350	4,654,350	3,308,370		1,345,980	-	0.0117
Mandated	Separation Allowance for Law Enforcement	129,095	129,095			129,095		0.0011
Mandated	Social Services - Day Care	8,113,653	(68,834)			(68,834)	8,182,487	(0.0006)
Mandated	Social Services - Foster Care & Adoption Assistance	4,920,921	2,417,627	66,680		2,350,947	2,503,294	0.0205
Mandated	Social Services - Public Assistance & food services	1,983,281	1,121,164	12,000		1,109,164	862,117	0.0097
Mandated	WIC	1,063,129	(106,403)			(106,403)	1,169,532	(0.0009)
	Total Mandatory Service/Mandatory Funding	31,565,823	16,421,979	3,387,050	6,100,000	6,934,929	15,143,844	0.0604
Mandated	Board of Elections	452,587	434,397	600		433,797	18,190	0.0038
Mandated	Courts - Facility Fees,DA,Probation,Jury Selection	389,525	(29,307)			(29,307)	418,832	(0.0003)
Mandated	Education - Capital Outlay	1,941,784	(668,216)			(668,216)	2,610,000	(0.0058)
Mandated	Education - Current Expense	34,787,479	34,787,479	-		34,787,479	-	0.3028
Mandated	Emergency Management	457,682	427,482	18,190		409,292	30,200	0.0036
Mandated	EMS	7,262,485	7,262,485	2,400,000		4,862,485		0.0423
Mandated	Environmental Health	1,108,594	1,092,594	450,400		642,194	16,000	0.0056
Mandated	Environmental Protection-Vector Control	331,486	324,486			324,486	7,000	0.0028
Mandated	Finance	657,156	657,156			657,156		0.0057
Mandated	Governing Body - BOC	264,642	264,642			264,642		0.0023
Mandated	Health Administration	657,934	533,134	50		533,084	124,800	0.0046
Mandated	Health -Child & Maternal Health	1,141,455	762,612	764,817		(2,205)	378,843	(0.0000)
Mandated	Health - Child Services Coordination	643,157	517,733	501,432		16,301	125,424	0.0001
Mandated	Health - Immunization	317,577	233,629	143,750		89,879	83,948	0.0008
Mandated	Health - Communicable Diseases & Tuberculosis	346,018	214,273	9,350		204,923	131,745	0.0018
Mandated	Health - Aids Education	24,862	12,362			12,362	12,500	0.0001
Mandated	Health -Promotion	583,130	556,587	95,150		461,437	26,543	0.0040
Mandated	Health - Womens Preventive health	671,518	356,841	356,182		659	314,677	0.0000
Mandated	Health - Bioterrorism	12,058	-			-	12,058	-
Mandated	Jail	3,443,368	3,443,368	77,000		3,366,368		0.0293
Mandated	Legal Dept	203,140	203,140			203,140		0.0018
Mandated	Medical Examiner	71,250	71,250			71,250		0.0006
Mandated	Planning- Building Code	791,662	791,662	820,650		(28,988)		(0.0003)
Mandated	Register of Deeds	402,789	402,789	1,564,800		(1,162,011)		(0.0101)
Mandated	Sheriff	7,612,413	6,826,413	356,000		6,470,413	786,000	0.0563
Mandated	Social Services - Administration & other	4,017,227	1,327,287			1,327,287	2,689,940	0.0116
Mandated	Social Services - Adult & Family Services	521,741	(76,513)			(76,513)	598,254	(0.0007)
Mandated	Social Services - Child Support Enforcement	1,600,000	202,545			202,545	1,397,455	0.0018
Mandated	Social Services - Child Protective Services	4,183,470	2,583,626			2,583,626	1,599,844	0.0225
Mandated	Social Services - Crisis Intervention	225,106	-			-	225,106	-
Mandated	Social Services - Medicaid Unit - transportation	2,631,189	1,627,448			1,627,448	1,003,741	0.0142
Mandated	Social Services - Smart Start Daycare	1,143,360	-			-	1,143,360	-
Mandated	Social Services - Work First Employ, Assist	1,106,178	1,030,613			1,030,613	75,565	0.0090
Mandated	Soil Conservation	172,421	143,421	550		142,871	29,000	0.0012
Mandated	Tax Administration	1,937,773	1,937,773	850		1,936,923		0.0169
Mandated	Tax revaluation	353,185	353,185			353,185		0.0031
	Total Mandatory Service/Discretionary Funding	82,467,401	68,608,376	7,559,771	-	61,048,605	13,859,025	0.5315
Discretionary	Administration - County Manager	243,736	243,736			243,736		0.0021
Discretionary	Administration - Operations	218,861	218,861			218,861		0.0019
Discretionary	Agencies & Non Profit contributions	1,498,127	1,087,047	-		1,087,047	411,080	0.0095
Discretionary	Airport	1,501,413	1,373,663	1,476,548		(102,885)	127,750	(0.0009)
Discretionary	Animal Control	651,763	605,053	126,000		479,053	46,710	0.0042
Discretionary	Cooperative Extension- Agriculture	494,011	494,011			494,011		0.0043
Discretionary	Cooperative Extension- Partnership for children	34,672	-			-	34,672	-
Discretionary	E-911 - communications	1,180,111	1,180,111			1,180,111		0.0103
Discretionary	Facilities maintenance	1,195,644	1,195,644			1,195,644		0.0104
Discretionary	Vehicle Maint facility	506,020	506,020			506,020		0.0044
Discretionary	Health - Home Health	1,642,200	1,642,200	1,512,000		130,200		0.0011
Discretionary	Health Smart Start Programs	170,695	-			-	170,695	-
Discretionary	Hospice	410,004	410,004	427,000		(16,996)		(0.0001)
Discretionary	Human resources, training	440,056	440,056			440,056		0.0038
Discretionary	ITS, GIS	2,211,807	2,211,807	2,650		2,209,157		0.0192

Discretionary	Libraries	2,295,677	2,002,941	146,950		1,855,991	292,736	0.0162
Discretionary	Museum	267,657	267,657	3,900		263,757		0.0023
Discretionary	Non - departmental	3,494,500	3,494,500			3,494,500		0.0304
Discretionary	Parks & Recreation	1,455,165	1,453,665	190,970		1,262,695	1,500	0.0110
Discretionary	Planning - Admin, planning	301,958	301,958			301,958		0.0026
Discretionary	Planning - Central permitting	231,142	231,142			231,142		0.0020
Discretionary	Planning - Land use	511,291	511,291	108,300		402,991		0.0035
Discretionary	Planning - Community Development	49,650	49,650			49,650		0.0004
Discretionary	Purchasing	290,961	290,961			290,961		0.0025
Discretionary	Senior Services - Admin	772,999	772,599	2,000		770,599	400	0.0067
Discretionary	Senior Services - Community Alternatives Program (CAP)	487,515	487,515	282,500		205,015		0.0018
Discretionary	Senior Services - congregate meals	244,358	150,702	17,800		132,902	93,656	0.0012
Discretionary	Senior Services - Outreach Coordination	2,000	-			-	2,000	-
Discretionary	Senior Services - in home block grants	1,096,077	745,222	15,000		730,222	350,855	0.0064
Discretionary	Senior Services - home delivered meals	198,573	122,797	15,000		107,797	75,776	0.0009
Discretionary	Senior Services - Title II F	7,608	796			796	6,812	0.0000
Discretionary	Senior Services - Senior Center	17,452	4,363			4,363	13,089	0.0000
Discretionary	Senior Services - Senior Adult Day Care	126,162	102,354	37,900		64,454	23,808	0.0006
Discretionary	Senior Services - transportation	177,200	99,193	5,000		94,193	78,007	0.0008
Discretionary	Social Services - PEERS	222,608	140,212			140,212	82,396	0.0012
Discretionary	Social Services - Smart Start Programs	337,218	(9,057)			(9,057)	346,275	(0.0001)
Discretionary	Special Appropriations	11,236,569	11,236,569			11,236,569		0.0978
Discretionary	Tourism	1,522,477	1,522,477	1,522,477		-		-
Discretionary	Veterans Services	206,617	204,617			204,617	2,000	0.0018
Discretionary	Volunteer Fire Depts	2,078,145	2,078,145			2,078,145		0.0181
Discretionary	Volunteer Rescue Squads Depts	383,050	383,050			383,050		0.0033
Discretionary	Youth Services	652,184	435,256			435,256	216,928	0.0038
Discretionary	Non departmental revenues		(1,420,474)	1,536,150		(2,956,624)	1,420,474	(0.0257)
Discretionary	Unrestricted Sales Tax revenue		-		18,150,000	(18,150,000)		(0.1580)
Discretionary	Delinquent property tax		-		1,716,000	(1,716,000)		(0.0149)
Discretionary	Appropriated fund balance		-	10,185,703		(10,185,703)		(0.0887)
	Total - Discretionary Service/Discretionary Funding	41,065,933	37,268,314	17,613,848	19,866,000	(211,534)	3,797,619	(0.0018)
	GRAND TOTAL - GENERAL FUND	155,099,157	122,298,669	28,560,669	25,966,000	67,772,000	32,800,488	0.5900

PROGRAM FUNDING MATRIX BY FUNCTION- GENERAL FUND

Mandated/ Discretionary	Program	Total FY 2010 Budget	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
GENERAL GOVERNMENT								
Mandated	Board of Elections	452,587	434,397	600	-	433,797	18,190	0.0038
Mandated	Courts - Facility Fees, DA, Probation, Jury Selection	389,525	(29,307)	-	-	(29,307)	418,832	(0.0003)
Mandated	Finance	657,156	657,156	-	-	657,156	-	0.0057
Mandated	Governing Body - BOC	264,642	264,642	-	-	264,642	-	0.0023
Mandated	Legal Dept	203,140	203,140	-	-	203,140	-	0.0018
Mandated	Register of Deeds	402,789	402,789	1,564,800	-	(1,162,011)	-	(0.0101)
Mandated	Tax Administration	1,937,773	1,937,773	850	-	1,936,923	-	0.0169
Mandated	Tax revaluation	353,185	353,185	-	-	353,185	-	0.0031
Discretionary	Administration - County Manager	243,736	243,736	-	-	243,736	-	0.0021
Discretionary	Administration - Operations	218,861	218,861	-	-	218,861	-	0.0019
Discretionary	Facilities maintenance	1,195,644	1,195,644	-	-	1,195,644	-	0.0104
Discretionary	Vehicle Maint facility	506,020	506,020	-	-	506,020	-	0.0044
Discretionary	Human resources, training	440,056	440,056	-	-	440,056	-	0.0038
Discretionary	ITS, GIS	2,211,807	2,211,807	2,650	-	2,209,157	-	0.0192
Discretionary	Purchasing	290,961	290,961	-	-	290,961	-	0.0025
	Total	9,767,882	9,330,860	1,568,900	-	7,761,960	437,022	0.0676
HUMAN SERVICES								
Mandated	Social Services - Day Care	8,113,653	(68,834)	-	-	(68,834)	8,182,487	(0.0006)
Mandated	Social Services - Foster Care & Adoption Assistance	4,920,921	2,417,627	66,680	-	2,350,947	2,503,294	0.0205
Mandated	Social Services - Public Assistance & food services	1,983,281	1,121,164	12,000	-	1,109,164	862,117	0.0097
Mandated	WIC	1,063,129	(106,403)	-	-	(106,403)	1,169,532	(0.0009)
Mandated	Environmental Health	1,108,594	1,092,594	450,400	-	642,194	16,000	0.0056
Mandated	Health Administration	657,934	533,134	50	-	533,084	124,800	0.0046
Mandated	Health -Child & Maternal Health	1,141,455	762,612	764,817	-	(2,205)	378,843	(0.0000)
Mandated	Health - Child Services Coordination	643,157	517,733	501,432	-	16,301	125,424	0.0001
Mandated	Health - Immunization	317,577	233,629	143,750	-	89,879	83,948	0.0008
Mandated	Health - Communicable Diseases & Tuberculosis	346,018	214,273	9,350	-	204,923	131,745	0.0018
Mandated	Health - Aids Education	24,862	12,362	-	-	12,362	12,500	0.0001
Mandated	Health -Promotion	583,130	556,587	95,150	-	461,437	26,543	0.0040
Mandated	Health - Womens Preventive health	671,518	356,841	356,182	-	659	314,677	0.0000
Mandated	Health - Bioterrorism	12,058	-	-	-	-	12,058	-
Mandated	Social Services - Administration & other	4,017,227	1,327,287	-	-	1,327,287	2,689,940	0.0116
Mandated	Social Services - Adult & Family Services	521,741	(76,513)	-	-	(76,513)	598,254	(0.0007)
Mandated	Social Services - Child Support Enforcement	1,600,000	202,545	-	-	202,545	1,397,455	0.0018
Mandated	Social Services - Child Protective Services	4,183,470	2,583,626	-	-	2,583,626	1,599,844	0.0225
Mandated	Social Services - Crisis Intervention	225,106	-	-	-	-	225,106	-
Mandated	Social Services - Medicaid Unit - transportation	2,631,189	1,627,448	-	-	1,627,448	1,003,741	0.0142
Mandated	Social Services - Smart Start Daycare	1,143,360	-	-	-	-	1,143,360	-
Mandated	Social Services - Work First Employ, Assist	1,106,178	1,030,613	-	-	1,030,613	75,565	0.0090
Discretionary	Cooperative Extension- Partnership for children	34,672	-	-	-	-	34,672	-
Discretionary	Health - Home Health	1,642,200	1,642,200	1,512,000	-	130,200	-	0.0011
Discretionary	Health Smart Start Programs	170,695	-	-	-	-	170,695	-
Discretionary	Hospice	410,004	410,004	427,000	-	(16,996)	-	(0.0001)
Discretionary	Senior Services - Admin	772,999	772,599	2,000	-	770,599	400	0.0067
Discretionary	Senior Services - Community Alternatives Program (CAP)	487,515	487,515	282,500	-	205,015	-	0.0018
Discretionary	Senior Services - congregate meals	244,358	150,702	17,800	-	132,902	93,656	0.0012
Discretionary	Senior Services - Outreach Coordination	2,000	-	-	-	-	2,000	-
Discretionary	Senior Services - in home block grants	1,096,077	745,222	15,000	-	730,222	350,855	0.0064
Discretionary	Senior Services - home delivered meals	198,573	122,797	15,000	-	107,797	75,776	0.0009
Discretionary	Senior Services - Title II F	7,608	796	-	-	796	6,812	0.0000
Discretionary	Senior Services - Senior Center	17,452	4,363	-	-	4,363	13,089	0.0000
Discretionary	Senior Services - Senior Adult Day Care	126,162	102,354	37,900	-	64,454	23,808	0.0006
Discretionary	Senior Services - transportation	177,200	99,193	5,000	-	94,193	78,007	0.0008
Discretionary	Social Services - PEERS	222,608	140,212	-	-	140,212	82,396	0.0012
Discretionary	Social Services - Smart Start Programs	337,218	(9,057)	-	-	(9,057)	346,275	(0.0001)
Discretionary	Veterans Services	206,617	204,617	-	-	204,617	2,000	0.0018
Discretionary	Youth Services	652,184	435,256	-	-	435,256	216,928	0.0038
	Total	43,821,700	19,647,098	4,714,011	-	14,933,087	24,174,602	0.1300

CULTURE AND RECREATION								
Discretionary	Libraries	2,295,677	2,002,941	146,950	-	1,855,991	292,736	0.0162
Discretionary	Museum	267,657	267,657	3,900	-	263,757	-	0.0023
Discretionary	Parks & Recreation	1,455,165	1,453,665	190,970	-	1,262,695	1,500	0.0110
Total		4,018,499	3,724,263	341,820	-	3,382,443	294,236	0.0294
TRANSPORTATION								
Discretionary	Airport	1,501,413	1,373,663	1,476,548	-	(102,885)	127,750	(0.0009)
Total		1,501,413	1,373,663	1,476,548	-	(102,885)	127,750	(0.0009)
PUBLIC SAFETY								
Mandated	Emergency Management	457,682	427,482	18,190	-	409,292	30,200	0.0036
Mandated	EMS	7,262,485	7,262,485	2,400,000	-	4,862,485	-	0.0423
Mandated	Jail	3,443,368	3,443,368	77,000	-	3,366,368	-	0.0293
Mandated	Planning- Building Code	791,662	791,662	820,650	-	(28,988)	-	(0.0003)
Mandated	Sheriff	7,612,413	6,826,413	356,000	-	6,470,413	786,000	0.0563
Mandated	Medical Examiner	71,250	71,250	-	-	71,250	-	0.0006
Discretionary	Animal Control	651,763	605,053	126,000	-	479,053	46,710	0.0042
Discretionary	E-911 - communications	1,180,111	1,180,111	-	-	1,180,111	-	0.0103
Discretionary	Volunteer Fire Depts	2,078,145	2,078,145	-	-	2,078,145	-	0.0181
Discretionary	Volunteer Rescue Squads Depts	383,050	383,050	-	-	383,050	-	0.0033
Total		23,931,929	23,069,019	3,797,840	-	19,271,179	862,910	0.1678
ECONOMIC & PHYSICAL DEVELOPMENT								
Mandated	Soil Conservation	172,421	143,421	550	-	142,871	29,000	0.0012
Discretionary	Cooperative Extension- Agriculture	494,011	494,011	-	-	494,011	-	0.0043
Discretionary	Planning - Admin, planning	301,958	301,958	-	-	301,958	-	0.0026
Discretionary	Planning - Central permitting	231,142	231,142	-	-	231,142	-	0.0020
Discretionary	Planning - Land use	511,291	511,291	108,300	-	402,991	-	0.0035
Discretionary	Planning - Community Development	49,650	49,650	-	-	49,650	-	0.0004
Discretionary	Tourism	1,522,477	1,522,477	1,522,477	-	-	-	-
Total		3,282,950	3,253,950	1,631,327	-	1,622,623	29,000	0.0141
ENVIRONMENTAL PROTECTION								
Mandated	Environmental Protection-Vector Control	331,486	324,486	-	-	324,486	7,000	0.0028
Total		331,486	324,486	-	-	324,486	7,000	0.0028
EDUCATION								
Mandated	Education - Debt Service	10,701,394	8,274,980	-	6,100,000	2,174,980	2,426,414	0.0189
Mandated	Education - Capital Outlay	1,941,784	(668,216)	-	-	(668,216)	2,610,000	(0.0058)
Mandated	Education - Current Expense	34,787,479	34,787,479	-	-	34,787,479	-	0.3028
Total		47,430,657	42,394,243	-	6,100,000	36,294,243	5,036,414	0.3160
OTHER PROGRAMS								
Mandated	Separation Allowance for Law Enforcement	129,095	129,095	-	-	129,095	-	0.0011
Discretionary	Agencies & Non Profit contributions	1,498,127	1,087,047	-	-	1,087,047	411,080	0.0095
Discretionary	Non - departmental	3,494,500	3,494,500	-	-	3,494,500	-	0.0304
Discretionary	Special Appropriations	11,236,569	11,236,569	-	-	11,236,569	-	0.0978
Discretionary	Non departmental revenues	-	(1,420,474)	1,536,150	-	(2,956,624)	1,420,474	(0.0257)
Discretionary	Unrestricted Sales Tax revenue	-	-	-	18,150,000	(18,150,000)	-	(0.1580)
Discretionary	Delinquent property tax	-	-	-	1,716,000	(1,716,000)	-	(0.0149)
Discretionary	Appropriated fund balance	-	-	10,185,703	-	(10,185,703)	-	(0.0887)
Total		16,358,291	14,526,737	11,721,853	19,866,000	(17,061,116)	1,831,554	(0.1485)
DEBT SERVICE- OTHER								
Mandated	Other Debt Service	4,654,350	4,654,350	3,308,370	-	1,345,980	-	0.0117
Total		4,654,350	4,654,350	3,308,370	-	1,345,980	-	0.0117
GRAND TOTAL - GENERAL FUND		155,099,157	122,298,669	28,560,669	25,966,000	67,772,000	32,800,488	0.5900

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Changes in Fund Balance

To balance our budget for Fiscal Year 2010 we have used a total of approximately \$11.4 million in fund balance from all funds. Below is a discussion of the impact of this on each of the funds.

General Fund

In Fiscal Year 2010 we have appropriated \$10.6 million of our fund balance. It is estimated that we will use approximately \$4 million of the \$16 million appropriated for Fiscal Year 2009.

Workers Compensation Fund

We are not budgeting to use any of the fund balance in this fund. We have noticed a stabilizing of claims and we will continue to monitor our worker compensation claims to insure that we have sufficient reserves for future claims. Additionally any receipts in excess of claims will be used to reduce contributions needed in future years.

Burton Park Fund

In Fiscal Year 2010 we plan to use \$6,000 of the reserves of this fund to make the improvements necessary to make the park more marketable. While this will drawdown the fund balance of the fund these improvements will be best for the long-term future of the industrial park.

Emergency Telephone System Fund

For Fiscal Year 2010 we have not budgeted for the use of any of this funds fund balance. We feel that the current revenues will cover our operating cost. Any excess revenues of the current year will be used to set up reserves for future large capital outlay for the E-911 system.

Register of Deeds Automation

This use of \$52,385 in fund balance is needed to cover the continued technological improvements to be made by the register of deeds office. The revenues of this program are from recording fees. As development continues to improve our reliance on the fund balance will decrease.

Capital Improvement Fund

The planned use of none of the fund balance from the current year is a variance from the past. The expenditures planned for this fiscal year are more geared to major repairs/improvements to facilities if needed.

Capital Reserve Fund

This is the first year of this fund. We are establishing this fund to provide for a reserve of funds to mitigate major tax increases needed to implement our 5-year capital improvement plan. While the schedule shows a break even this is only due to our requirement to prepare a balanced budget. We will be contributing funds to this fund in excess of the amounts we take out in the current year to apply toward debt on projects for which we have financed in the past Fiscal Year.

Solid Waste Fund

We have appropriated \$689,026 of our Solid Waste Fund Balance for Fiscal Year 2010. This is a decrease of approximately \$70,000 from Fiscal Year 2009 mainly due to reductions in our capital outlay.

Fund Balance Available for Appropriations

Fund	Estimated Fund Balance 7/1/2009	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2010	Changes in Fund Balance
General	\$ 31,000,000	\$ 137,628,446	\$ 6,220,940	\$ 10,662,225	\$ 143,862,588	\$ 20,324,573	\$ (10,675,427)
Self-Insured Fund	\$ 1,391,000	\$ 25,000	\$ 910,000	\$ -	\$ 935,000	\$ 1,391,000	\$ -
Burton Park Fund	\$ 550,000	\$ 100,000	\$ -	\$ -	\$ 106,000	\$ 544,000	\$ (6,000)
Emergency Telephone	\$ 1,029,000	\$ 429,887	\$ -	\$ -	\$ 429,887	\$ 1,029,000	\$ -
Register of Deeds	\$ 155,000	\$ 107,500	\$ -	\$ -	\$ 159,885	\$ 102,615	\$ (52,385)
Capital Improvements	\$ 196,000	\$ -	\$ 267,000	\$ -	\$ 267,000	\$ 196,000	\$ -
Capital Reserve	\$ -	\$ -	\$ 4,918,370	\$ 4,918,370	\$ -	\$ -	\$ -
Solid Waste	\$ 20,000,000	\$ 168,615,157	\$ -	\$ -	\$ 169,304,183	\$ 19,310,974	\$ (689,026)

**ONSWLOW COUNTY
BUDGET ORDINANCE
FISCAL YEAR 2009-2010**

Draft

An ordinance to make appropriations for the current operations of O 2009-2010.

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

SECTION I. General Fund

A. The following amounts are hereby appropriated in the General Fund for the operation of the County Government and its activities for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

General Government.....	\$	13,314,344
Public Safety.....	\$	24,285,884
Transportation.....	\$	1,672,880
Economic and Physical Development.....	\$	3,226,808
Human Services.....	\$	44,727,900
Environmental Protection.....	\$	518,766
Cultural and Recreational.....	\$	4,030,999
Education and Education Debt.....	\$	47,430,657
Debt Service.....	\$	4,654,350
Other Programs.....	\$	11,236,569
 TOTAL EXPENDITURES.....	 \$	 <u><u>155,099,157</u></u>

B. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Ad Valorem Tax Levy.....	\$	69,488,000
Sales Tax.....	\$	24,250,000
Other Taxes and Licenses.....	\$	2,444,000
Intergovernmental Revenue.....	\$	360,000
Restricted Intergovernmental.....	\$	29,645,488
Permits and Fees.....	\$	2,492,740
Sales and Services.....	\$	8,860,818
Investment Earnings.....	\$	515,000
Miscellaneous Revenue.....	\$	146,400
Other Financing Services.....	\$	6,220,940
Fund Balance.....	\$	10,675,771
 TOTAL REVENUES.....	 \$	 <u><u>155,099,157</u></u>

SECTION II. Self-Insurance Fund

A. The following amount is appropriated in the Self Insurance Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Non-Departmental.....	\$	935,000
 TOTAL EXPENDITURES.....	 \$	 <u><u>935,000</u></u>

B. It is estimated that the following revenues will be available in the Self Insurance Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Investment Earnings.....	\$	25,000
Fund Balance.....	\$	910,000
 TOTAL REVENUES.....	 \$	 <u><u>935,000</u></u>

SECTION III. Burton Park Fund

A. The following amounts are appropriated in the Burton Park Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Economic & Physical Development.....	\$	<u>106,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>106,000</u></u>

B. It is estimated that the following revenues will be available in the Burton Park Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Other Financing Sources.....	\$	100,000
Fund Balance.....	\$	<u>6,000</u>
TOTAL REVENUES.....	\$	<u><u>106,000</u></u>

SECTION IV. - Emergency Telephone System Fund

A. The following amount is appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Public Safety.....	\$	<u>429,887</u>
TOTAL EXPENDITURES.....	\$	<u><u>429,887</u></u>

B. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

E-911 Fees.....	\$	<u>429,887</u>
TOTAL REVENUES.....	\$	<u><u>429,887</u></u>

SECTION V. Register of Deeds Automation Fund

A. The following amounts are appropriated in the Register of Deeds Automation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Non-Departmental.....	\$	<u>159,885</u>
TOTAL EXPENDITURES.....	\$	<u><u>159,885</u></u>

B. It is estimated that the following revenues will be available on the Register of Deeds Automation Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Permits and Fees.....	\$	101,500
Interest Earned.....	\$	6,000
Fund Balance.....	\$	<u>52,385</u>
TOTAL REVENUES.....	\$	<u><u>159,885</u></u>

SECTION VI. Capital Improvements Fund

A. The following amounts are appropriated in the Capital Improvements Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Non Departmental Capital Outlay.....	\$	<u>267,000</u>
TOTAL EXPENDITURES.....	\$	<u><u>267,000</u></u>

B. It is estimated that the following revenues will be available in the Capital Reserve Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Other Financing Sources.....	\$	<u>267,000</u>
TOTAL REVENUES.....	\$	<u><u>267,000</u></u>

SECTION VII. Capital Reserve Fund

A. The following amounts are appropriated in the Capital Reserve Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Non Departmental Capital Outlay.....	\$	<u>4,918,370</u>
TOTAL EXPENDITURES.....	\$	<u><u>4,918,370</u></u>

B. It is estimated that the following revenues will be available in the Capital Improvements Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Other Financing Sources.....	\$	<u>4,918,370</u>
TOTAL REVENUES.....	\$	<u><u>4,918,370</u></u>

SECTION VIII. Solid Waste Fund

A. The following amounts are hereby appropriated in the Solid Waste Fund for the operation of the County landfill and container sites for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Administration and Operations.....	\$	5,486,024
Debt Service.....	\$	<u>2,477,204</u>
TOTAL EXPENDITURES.....	\$	<u><u>7,963,228</u></u>

B. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

Service Fees.....	\$	6,826,252
Other Operating Revenues.....	\$	27,950
Investment Earnings.....	\$	200,000
Unrestricted Intergovernmental.....	\$	190,000
Restricted Intergovernmental.....	\$	30,000
Fund Balance.....	\$	<u>689,026</u>
TOTAL REVENUES.....	\$	<u><u>7,963,228</u></u>

SECTION IX. (a) There is hereby levied for the fiscal year 2009-2010 a tax on all property having a situs in Onslow County at a rate of \$0.59 on each one hundred dollars (\$100) assessed valuation of property listed for taxes as of January 1, 2009, for the purpose of raising the revenue in the General Fund Section I of this Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$11,898,603,245 with an estimated collection rate of 97.6% real, personal property and 83.8% for motor vehicles.

(b) Contributions to Volunteer Fire Departments are supported by non-property tax revenues.

(c) Supplemental list of fees and charges is hereby approved and shall be effective upon the inception of the fiscal year.

SECTION X. (a) Further, pursuant to the School Budget and Fiscal Control Act contained in Chapter 115C, the Board of Commissioners of Onslow County limits the amount of monies to be transferred within the Board of Education budget to 25% of any particular function or purpose. Pursuant to GS 115C-429 of the General Statutes, the Board of Commissioners requires the School Finance Officer to provide monthly income and expenditure reports to all funds consistent with the purposes and functions of the Board of Education budget to the County Commissioners through the County Manager on a monthly basis.

(b) Pursuant to Chapter 39 of the 1977 Session Laws of the North Carolina General Assembly authorizing the Board of Commissioners of Onslow County to set salaries of the chairman and members of the Onslow County Board of Education, a monthly salary of \$500 is authorized for the chairman and a monthly salary of \$450 is authorized for each member.

(c) Pursuant to the Community College Budget and Fiscal Control Act contained in Chapter 115D-58, the Board of Commissioners limits the amount of monies to be transferred within the Community College budget to 25% of any particular function, purpose or project.

SECTION XI. Budget Amendments

As allowed by statute, the Board has authorized the County Manager to transfer monies from one appropriation to another within the same fund, subject to the following limitations and procedures.

- a) The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation.
- b) He may transfer amounts up to \$100,000 between functions of the same fund.
- c) He may not transfer any amounts between funds without action of the Board of Commissioners
- d) The County Manager may transfer amounts within and between funds for the sole purpose of funding salary and benefit adjustments consistent with the Onslow County Personnel Policy.

SECTION XII. Contract Administration

During the course of business the County will enter into various contracts. All contracts are to be in writing with an original maintained in the files of the Purchasing Agent. Contracts shall be signed by that authorized official in accordance with the guidelines of the purchasing policy. If the contract causes the County to spend money, it is to be preaudited and sufficient funds encumbered to cover all sums falling due under the contract. Any obligation incurred in violation of this subsection is invalid and may not be enforced.

In accordance with NCGS 143-131 informal bids are required for purchase of apparatus, supplies, materials, and equipment of between \$30,000 and \$90,000 and on construction or repair contracts between \$30,000 and \$499,999.

In accordance with NCGS 143-129 formal bids are required for purchase of apparatus, supplies, materials, and equipment of \$90,000 or above and on construction or repair contracts \$500,000 or above. Contracts may be entered into on behalf of the County as outlined below:

Purchase of apparatus, supplies, materials, and equipment	Up to \$29,999 \$30,000 - \$89,999 \$90,000 and above	Purchasing Agent County Manager Board of Commissioners
Construction or repair contracts	Up to \$29,999 \$30,000 - \$249,999 \$250,000 and above	Purchasing Agent County Manager Board of Commissioners
Services	Up to \$29,999 \$30,000 - \$149,999 \$150,000 and above	Purchasing Agent County Manager Board of Commissioners
Leases	Up to \$29,999 \$30,000 - \$99,999 \$100,000 and above	Purchasing Agent County Manager Board of Commissioners

Additionally, the County Manager is authorized to enter into and execute change orders on construction contracts in amounts up to \$69,999 when the appropriate budget or capital project ordinance contains sufficient appropriated but unencumbered funds.

SECTION XIII. This ordinance and the budget documents shall be the basis for the financial plan for the County of Onslow for the 2009-2010 Fiscal Year. The County Manager and the Finance Officer shall administer the Budget. The Finance Officer shall establish and maintain all records, which are in concurrence with this Budget and Budget Ordinance and the appropriate Statutes of the State of North Carolina.

This ordinance shall become effective on July 1, 2009, following its adoption, this the _____ day of June 2009.

ATTEST:

ONSIOW COUNTY
BOARD OF COMMISSIONERS

W C Jarman
Chairman

Clerk to the Board

Draft

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