

NASH COUNTY, NORTH CAROLINA

FISCAL YEAR
2024
APPROVED BUDGET

**2023-2024 APPROVED ANNUAL BUDGET
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Nash County

BOARD OF
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May 22, 2023

Mr. Robbie B. Davis, Chairman
Nash County Board of Commissioners
120 W. Washington Street
Nashville, NC 27856

Dear Honorable Chairman Davis and
County Commissioners:

This FY2023-2024 (FY24) budget is presented to you in accordance with the *North Carolina Local Government Budget and Fiscal Control Act*. The proposed budget is presented subject to a public hearing and the Nash County Board of Commissioners' revisions and approval. This budget, as presented, is balanced. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. The budget is one of the best tools to demonstrate the Board's priorities for the future of Nash County. This proposed budget is a continuation of the financially sound and fiscally conservative practices established and embraced by Nash County government. This message will focus primarily on the county's general fund, which is the largest fund and includes all governmental activities supported by local tax revenue.

REVENUES: The overall FY24 proposed budget, which includes the General Fund, Enterprise Funds, Special Revenue Funds

and Internal Service Funds, is \$134,587,602 compared to FY2023 overall approved budget of \$122,839,484.

The General Fund Budget is proposed to be \$117,778,300, which is \$10,503,300 or 9.79% percent greater than the FY23 original budget. This budget, as recommended, is based on a \$0.67 tax rate, the same as the current year. This represents the fifteenth consecutive year that the tax rate has remained at \$.67.

Property Tax Collections: Ad Valorem tax revenue reflects an increase of 4.74% over the current year budget due to an increase in tax base. The increase is due primarily to new construction, increases in personal property and registered motor vehicles.

According to the FY2021-2022 Nash County audit, the overall tax collection rate in Nash County was 99.09%. The collection rate for real and personal property and public utilities was 98.95%,

and the collection rate for motor vehicles was 100%. For purposes of estimating next year's property tax revenues, this proposed budget assumes a conservative collection rate of 97.5% for real and personal property and for motor vehicles.

The Tax Office is committed to maintaining Nash County's high tax collection rate during future years and will continue to concentrate on the collection of prior year's delinquent taxes. Due to increased collections in current and prior year's tax, the Tax Office has continued to reduce the County 10 Year Outstanding Delinquent Tax Balance.

Estimated Tax Base and Rate: The Nash County total estimated valuation for FY24 is \$8,527,000,000. At 100% collection, each penny of the tax rate assessed will produce \$852,700. The total estimated tax base increase from the 2022 tax year is 4.74%.

At the proposed tax rate of \$0.67 per \$100.00 valuation using a conservative collection rate of 97.5%, the FY24 general fund budget anticipates the collection of \$56,327,628 in ad valorem tax revenues, which includes estimates for the collection of prior year delinquent taxes, interest and other miscellaneous charges.

Sales and Other Tax: Sales Tax collections are budgeted at \$24,082,780. This estimated collection is based on the current year projected collections. Sales Tax collections are the second largest funding source for the General Fund. Other taxes total \$624,500. Sales Tax and other taxes represent 21.2% of the recommended budget.

Intergovernmental Revenues: Intergovernmental revenues include revenue received from other governments (local, state and federal) with total projected funding for FY24 at \$18,990,384. This includes funding for the Department of

Social Services, the Health Department and various other state and local restricted funding. Total projected intergovernmental revenue represents 16.1% of the General Fund Budget.

Other Operating Revenues: Projected funding for other operating revenues includes permits and fees, sales and services, investment earnings, rentals and other miscellaneous revenues, which totals \$7,990,419 or 6.8% of the General Fund Budget.

Fund Balance and Reserve Appropriations: The FY24 budget proposes \$8,550,000 or 7.3% of the General Fund Budget in fund balance appropriations as a balancing factor. Nash County budgets an amount we believe can be offset with a combination of greater than expected revenues and expenditures less than appropriated. Restricted Health Reserves are budgeted at \$1,212,589 and together fund balance and reserve appropriations represent 8.3% of the General Fund Budget.

Fee Changes: The recommended budget contains some necessary fee adjustments to ensure cost equity in several of our service areas. This budget includes fee increases for Emergency Medical Services treatment and transport and Recreation has increases in their registration fees for athletic programs.

EXPENDITURES: The following portion of the budget message highlights particular funding items which have significant impact on the proposed budget.

Salaries: The recommended budget includes a 5% cost of living adjustment for all full-time employees and permanent part-time positions. In an effort to avoid creating compression in our pay structure, we will apply a 3% increase to our salary table for the recruitment of new staff.

It is clear from our budget discussions that Nash County Commissioners understand the tough economic environment our employees face. I have heard your commitment to take care of our staff and to recruit skilled talent to join our workforce. Although an obligation cannot be made for the future, I recognize the Board desires to make every effort to put a 5% cost of living adjustment in next year's budget as well. Our employees should know that they are valued and that the Board wishes to provide what they can to offer competitive salaries and improve quality of life.

Personnel: This recommended budget includes new positions or funds for additional professional services needed in the following areas: Animal Control, Building Security, Parks and Recreation and Parks Facilities, Planning, Public Health, Senior Services, Sheriff's Office, Social Services, Tax and Veteran Services. In total this proposed budget includes 20 new positions.

It is important to note that seven of those recommended positions will be added to our Department of Social Services. Although the number of positions requested from Social Services was more than seven, we will monitor their recruitment success and take steps to add positions through the year as their capacity to employ more is achieved.

Local Government Retirement: The proposed budget includes an increase in local government retirement expenditures as part of employee's benefits. This is a required increase to accommodate the state retirement rate increase from 12.14% to 12.89% for general county employees and from 13.04% to 14.04% for law enforcement officers. This change resulted in an increase of approximately \$846,000.

General Government: The budget includes funds for General Government

Operations totaling \$12,085,172 or 10.26% of the General Fund Budget. This function provides for all administrative County operational costs including Governing Board, Administration, Grants, Human Resources, Finance, Legal Services, Information Technology, Communications, Tax, Facility Maintenance, Register of Deeds, and Board of Elections.

Public Safety: The recommended budget for Public Safety functions is \$31,877,551 or 27.07% of the General Fund Budget. Public Safety includes the following departments: Sheriff's Office Operations including the Detention Center and Court Services; 911 Emergency Communications; Emergency Services including Fire and Rescue; EMS Operations; Medical Examiner; Forestry Services and Animal Control. The majority of the growth in public safety is attributed to the full implementation of the new EMS shift change.

Economic and Physical Development: The recommended budget for Economic and Physical Development functions is \$4,564,632 or 3.88% of the General Fund Budget. This function provides for: Planning and Inspections, Cooperative Extension, Soil and Water services, Rural Transportation Planning, the Rocky Mount Wilson Airport, and Nash County Economic Development.

Human Services: The recommended budget for Human Services functions is \$29,431,126 or 24.99% of the General Fund Budget. Human Services includes: Public Health Department, Department of Social Services (DSS), Senior Services, Veterans Services; Mental Health Services, Office of Juvenile Justice Program, Home Community Care Block Grant Services, and Outside Agency Funding.

Cultural & Recreation: The recommended budget for Cultural &

Recreation functions is \$2,365,657 or 2.01% of the General Fund Budget. This function includes funding for the Library, Parks and Recreation, and Parks Maintenance. The total for this function includes funding for Braswell Library including the State Library Grant and the county's five municipal libraries.

Education: The recommended budget for Education is \$25,734,592 or 23.55% of the General Fund Budget, excluding debt service. This includes funding of \$21,376,860 for current expenses and \$1,396,890 for current year capital needs for Nash County Public Schools and \$2,692,342 for current expenses, and \$268,500 for current year capital needs for Nash Community College.

The total recommended funding for Nash County Public Schools remains constant from FY23. However, as general enrollment continues to decline, the per/pupil rate increases. Additionally, Nash County has committed to approximately three million in capital funds to construct a new fieldhouse at Northern Nash High School. This budget holds funding steady as Nash County awaits to learn more about the financial impact of the impending demerger process.

The recommended budget for the community college contains a modest three percent increase over the current fiscal year.

Debt Service: The overall debt service for FY24 is \$6,732,953 of the General Fund Budget, including debt service for Nash County Public Schools of \$3,162,520 and Nash Community College for \$626,820.

Capital: The recommended Capital budget has \$1,096,487 for new vehicles and vehicle replacements. As noted in the Commissioners' Budget Work Sessions in March, Nash County's growing fleet of vehicles needs to be a consideration

moving forward to properly manage and maintain our fleet.

Other necessary equipment is budgeted under Capital in the amount of \$1,432,925. These items include HVAC controls in the Administration Building, parking improvements, replacement of cardiac monitors, IT computer replacements and backup solutions, Agriculture Center generator, and TDMA Viper Network Software update for Emergency Services and the Sheriff's Office. There is one additional item under Professional Services for \$100,000 to address the County's Unified Development Ordinance to update it in accordance with the new Land Development Plan. The total recommended budget for Capital items for the FY24 budget is \$2,629,412.

There are major capital needs that are not included in the FY24 recommended General Fund Budget. Staff are working with Davenport Public Finance to be considered for financing options and future planning.

Transfers Out: The budget includes total transfers of \$2,342,205. The transfers consist of \$335,000 to the Tax Revaluation Reserve Fund and \$2,007,205 from restricted sales tax to the School Capital Fund.

OVERVIEW OF OTHER FUNDS: In addition to the General Fund, the county administers several funds supported by fees or other restricted revenue sources. The Enterprise Fund and the Fire Districts Fund are briefly mentioned here. Other funds included in the overall proposed budget are included in the Budget Summary.

The County's Utilities – Enterprise Funds: The Solid Waste Fund and Water/Sewer Funds operate as enterprise funds with no property tax contribution. Each fund is supported by user fees. A fee

increase is recommended in these funds due to increases in the cost of doing business. The recommended fee increases are presented in detail in the fee change section of the FY24 budget workbook.

Solid Waste Fund: The Solid Waste program is composed of two elements; the C&D landfill and convenience sites. The budget is recommended at \$3,731,554. A proposed tipping fee change was presented to the Board and is included in this recommended budget.

Water and Sewer: The Water and Sewer Fund is made up of the Central Nash Water/Sewer Fund and the Northern Nash Water/Sewer Fund. The combined budget appropriation for the two Public Utility funds is recommended at \$4,046,192. Proposed fee changes were presented to the Board to adjust for rate increases the County will experience primarily from the impact of the City of Rocky Mount rate increases. There is one new fee recommended for a request to re-read the meter and provide data log information. This fee will not be charged, if the County is in error. These proposed fee changes are included in the recommended budget.

Fire Districts: There are eighteen fire districts in the county that have individual tax rates. The county levies a tax in these fire districts throughout the county and administers the collection and disbursement of those taxes within the Fire Districts' Fund. Four fire districts have requested an increase. The Bailey Fire Department is requesting an increase from \$0.0464 to \$0.07; the Castalia Fire Department is requesting an increase from \$0.1150 to \$0.1250; the Salem Fire Department is requesting an increase from \$0.14 to \$0.15; and the Silver Lake Fire District is requesting an increase from \$0.09 to \$0.11. This recommended budget includes these increases as requested.

Conclusion: A copy of the budget has been filed with the Clerk to the Board and is available for public inspection in the Manager's Office as well as on the county website. A Notice of Public Hearing will be published as required.

No earlier than ten days after May 22, 2023, the date of this budget presentation, and no later than July 1, 2023, the Nash County Board of Commissioners must hold a public hearing, and thereafter, adopt a budget ordinance making appropriations, estimating revenues, and levying taxes for FY2023-2024. County staff recommends the Commissioners hold the Public Hearing on June 5, 2023.

Commissioners are urged to carefully consider and study this recommended budget. If there are any questions or concerns, please do not hesitate to contact county staff.

On behalf of your county staff, we look forward to working with the Commissioners during the coming year to provide the best services possible at the most reasonable cost to the taxpayers of Nash County.

Sincerely,



Stacie Shatzer
Nash County Manager

**NORTH CAROLINA
ANNUAL BUDGET ORDINANCE
FISCAL YEAR 2023-2024**

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

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of county government and its activities for the fiscal year beginning July 1, 2023, and ending June 30, 2024, in accordance with the chart of accounts heretofore established for this county:

REVENUES:

Ad Valorem Taxes	
Current Year	48,654,060
DMV Motor Vehicle Taxes	7,048,568
Interest on Current Year	225,000
Prior Years Taxes	450,000
Refunds and Over/Short	(5,000)
Refunds DMV and Over/Short	<u>(45,000)</u>
Total Ad Valorem Taxes	56,327,628

Other Taxes	
Sales Taxes	
One Cent Local Option	10,300,435
Unrestricted 1/2 Cent Sales Tax	4,567,755
Restricted 1/2 Cent Sales Tax	1,806,785
Unrestricted Add'l 1/2 Cent Sales Tax	2,615,925
Restricted Add'l 1/2 Cent Sales Tax	3,759,830
Article 44 G.S.105-524(c)	1,032,050
Rental Vehicle Tax	90,000
Real Property Excise Tax	530,000
Privilege Licenses	<u>4,500</u>
Total Other Taxes	24,707,280

Unrestricted Intergovernmental Revenues	
Beer and Wine Taxes	165,000
ABC Mixed Beverage Tax	195,000
Video Programming	<u>90,000</u>
Total Unrestricted Intergovernmental	450,000

Restricted Intergovernmental Revenues	
General Government	
Lottery Funds	1,000,000
Facilities Fees	90,000
Municipal Elections	110,000
Safe Roads Act	7,000
Emergency Management Grant	35,000
RTPO County Matches	22,054
Soil Conservation Reimbursement	23,190
Soil State Match	3,600
Veterans Program	2,083
Coop Events	7,700
Jail COVID Grant	18,523
Governors Crime Commission Grant	7,200
Highway Safety Grant	222,810
Senior Center Care Giver Grant	22,106
Senior Center General Purpose Grant	9,916
NC DOT	112,038
School Resource Officers Reimbursement	807,733
PEG Video Programming	50,000
Total General Government	2,550,953

Health Department	
Federal and State Aid	3,875,695
Local Fees	473,648
Total Health Department	<u>4,349,343</u>
Social Services Department	
Federal and State Administration/Aid	8,581,492
Title IV-D Federal Aid	1,635,613
Local Fees/Grant	54,360
Total Social Services Department	<u>10,271,465</u>
Juvenile Justice	376,452
Home Care Community Block Grant (HCCBG)	862,399
Library Grants	129,772
Total Restricted Intergovernmental	<u>18,990,384</u>
Permits and Fees	
Building Permits	600,000
Planning Fees	22,000
Cell Tower	15,000
Stormwater Permit	0
Register of Deeds Fees	400,000
ROD Auto Funds Payback	30,000
Marriage Licenses	12,850
Tennis Instruction	150
Football Program	43,000
Basketball Program	28,000
Soccer Program	55,000
Baseball/Softball Program	25,000
Cheerleading Program	4,000
Volleyball	8,500
Wrestling	500
Adult Kickball	3,000
Facility Rental Fees	15,000
Tournament	28,000
Walking Program	250
Sheriff Fees	80,000
EMOP Fees	2,000
Fingerprint Fees	1,000
Gun Permits	85,000
Occupancy Tax Collection Fee	30,000
Animal Control Fees	10,000
Total Permits and Fees	<u>1,498,250</u>
Sales and Services	
Officers Fees	12,000
Jail Fees	75,000
Misdemeanant Confinement	28,000
Court Processing Fee	115,000
Sr Center Program Receipt	5,000
Recreation Special Event	7,000
Athletic Special Events	10,000
Sponsorship Team	20,000
Concession	4,050
Ambulance Cost Settlement	300,000
Ambulance Fees	3,275,000
Total Sales and Services	<u>3,851,050</u>
Investment Earnings	1,125,000

Miscellaneous Revenue	
ABC Distribution	900,000
Sheriff Canteen Services	40,000
Inmate Telephone	80,000
Rent Drill	1,300
Rent Cell Tower	16,342
Rent Farmers Market	10,000
Nash Hospital Agreement	0
Rent Farm	21,578
Rent Ag Center	27,709
TDA - Economic Development	121,000
Mid Atlantic Warehouse	134,236
Miscellaneous Income	99,454
Surplus Property	42,000
Code Red	22,500
	<u>1,516,119</u>
TOTAL GENERAL FUND REVENUES	<u>108,015,711</u>
Fund Balance Appropriated	
Health Reserves	1,212,589
Fund Balance Appropriated	<u>8,550,000</u>
Total Fund Balance Appropriated	<u>9,762,589</u>
GENERAL FUND REVENUES AND OTHER SOURCES	<u>117,778,300</u>
EXPENDITURES:	
General Government	
Governing Body	197,211
Administration	595,685
Grants and Intergovernmental	313,691
Finance	822,239
Human Resources	384,894
Tax	2,178,775
Legal	240,000
Court Facilities	391,710
Administration Operations	1,151,973
Election Operations	362,701
Election Costs	299,256
Register of Deeds	435,194
Management Information Services	982,007
Technology	1,035,119
Communications	206,568
Public Buildings	590,049
Non-Departmental Costs	<u>1,898,100</u>
Total General Government	<u>12,085,172</u>
County Capital Improvements	2,629,412
Public Safety	
Building Security	184,403
Sheriff	8,561,989
Court Security	1,410,577
Highway Safety Grant	300,174
SRO's Nash Rocky Mount Schools	807,733
Jail	5,865,432
Court E.M.P.A.C.T.	120,440
Jail - COVID Confinement	18,523
Governors Crime Commission	7,200
Emergency Communications	2,480,364
Fire & Rescue Services	254,360
Forestry	155,485
Medical Examiner	75,000

Emergency Services	778,403
Emergency Medical Services	10,348,053
Animal Control	509,415
Total Public Safety	<u>31,877,551</u>
Economic and Physical Development	
Airport	47,857
Rural Trans Planning Org	140,048
Planning	410,893
Inspections	698,648
Economic Development	2,397,756
Cooperative Extension Service	449,690
Soil and Water Conservation	419,740
Total Economic and Physical Development	<u>4,564,632</u>
Human Services	
Health Department	
General Health	2,461,984
Bioterrorism Program	37,372
Family Planning	1,274,228
CDC Advancing Equity	0
Community Alternatives Program (CAP)	624,611
CC4C/PCM	318,809
OB Case Management	346,334
Immunization Action Plan	37,936
AIDS	65,920
Tuberculosis	198,639
Lead Grant	14,450
Women, Infant, and Child (WIC)	627,090
Healthy Start Baby Love Plus	151,713
Breast and Cervical Cancer	64,949
Child Health	806,117
Maternal Health	943,425
Health Promotion	90,446
Environmental Health	1,086,380
Communicable Disease	237,990
Total Health Department	<u>9,388,393</u>
Juvenile Justice	435,353
Mental Health	315,000
Home Care Community Block Grant (HCCBG)	881,697
Social Services Department	
General 1571	14,786,664
Title IV-D 1571	1,462,863
Social Services Other	1,177,474
DSS County Only Participation	114,330
Total Social Services Department	<u>17,541,331</u>
Other Human Services	
Veterans Service	207,997
Local Human Services	162,860
Senior Services Grants	34,308
Aging Center	464,187
Total Other Human Services	<u>869,352</u>
Total Human Services	<u>29,431,126</u>
Cultural	
Libraries	1,098,025
Parks & Rec Facility Maintenance	447,815
Recreation	819,817
Total Cultural	<u>2,365,657</u>
Public Education	25,734,592

Debt Service	6,732,953
Contingency	15,000
TOTAL GENERAL FUND EXPENDITURES	<u>115,436,095</u>

Other Uses	
Transfers to Other Funds	2,342,205

TOTAL GENERAL FUND EXPENDITURES AND OTHER USES	<u>117,778,300</u>
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Section 2. The following amounts are hereby appropriated in the Special Revenue Funds.

Emergency Telephone System Fund	
Revenues	113,170
Fund Balance Appropriated	53,112
	<u>166,282</u>
Expenditures	<u>166,282</u>

Controlled Substance Fund	
Fund Balance Appropriated	16,000
Expenditures	<u>16,000</u>

Federal Asset Forfeiture Fund	
Fund Balance Appropriated- Department of Justice	173,500
Fund Balance Appropriated - Department of Treasurer	50,000
	<u>223,500</u>
Expenditures	<u>223,500</u>

Rural Operating Assist	
Revenues	36,753
Expenditures	<u>36,753</u>

Representative Payee Fund	
Revenues	150,000
Expenditures	<u>150,000</u>

Fines and Forfeitures Fund	
Revenues	500,000
Expenditures	<u>500,000</u>

Revaluation Fund:	
Transfer From Other Fund	335,000
Fund Balance Appropriated	82,941
	<u>417,941</u>
Expenditures	<u>417,941</u>

Fire Districts Fund:	
Revenues	
Ad Valorem Tax	4,668,939
Fund Balance Appropriated	332,360
	<u>5,001,299</u>
Expenditures	<u>5,001,299</u>

Travel and Tourism Fund:	
Revenues	<u>693,611</u>
Expenditures	<u>693,611</u>

Section 3. The following amounts are hereby appropriated in the Internal Service Funds.

Employee Medical / Dental Insurance Fund:	
Revenues	
Premiums	1,446,170
Investment Earnings	0
Fund Balance Appropriated	0
	<u>1,446,170</u>
Expenditures	<u>1,446,170</u>

Workers Compensation Internal Service Fund:	
Revenues	
Premiums	380,000
Investment Earnings	0
Fund Balance Appropriated	0
	<u>380,000</u>
Expenditures	<u>380,000</u>

Section 4. The following amounts are hereby appropriated in the Enterprise Funds.

Utilities Fund: Central Nash Water and Sewer	
Revenues	
Water & Sewer Division	<u>2,972,392</u>
Expenditures	
Water & Sewer Division	2,115,460
Debt Service	856,932
	<u>2,972,392</u>

Utilities Fund: Northern Nash Water	
Revenues	
Water & Sewer Division	<u>1,073,800</u>
Expenditures	
Water & Sewer Division	646,519
Debt Service	427,281
	<u>1,073,800</u>

Utilities Fund: Solid Waste	
Revenues	
Solid Waste Disposal Division	3,236,825
Fund Balance Appropriated	494,729
	<u>3,731,554</u>
Expenditures	
Solid Waste Disposal Division	<u>3,731,554</u>

TOTAL OF ALL FUNDS APPROPRIATED IN SECTIONS 1-4	<u>134,587,602</u>
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Section 5. The County used Grant Project and Capital Project budgets and incorporates these budgets into the financial and accounting systems. These Project Funds are used to account for Capital Projects and Grant Projects that span multiple fiscal years to complete. Funds not expended at June 30, 2023 for capital or grant projects previously approved in Budget Ordinances or Budget Amendments will be brought forward in order to complete the project. These projects include the CDBG Grants (including CDBG-CV), Single Family Housing Rehabilitation Program Grants, Homeland Security Grant, Urgent Repair Program Grants, Abandoned Manufacturing Home Grant, Hazard Mitigation Grants, Debris Removal Grant, ARPA Grant Funds, COVID-19 Grants, NC OSBM Grant, Down East Consortium Project Funds, Middlesex Corporate Park Project, Public Safety Radio Project, Miracle Park at Coopers Project, Detention Center Renovation/Expansion Project, Northern Nash Field House Project, Animal Facility Project, Highspeed Internet Project, Northern Nash (New Elementary) School Project, Hwy 97 Industrial Park Projects, Rural Center Grants and Northern Nash Water Project and Solid Waste C&D Expansion Project.

Section 6. The following taxes are hereby levied for the fiscal year 2023-2024. The County-wide tax rate is set at SIXTY-SEVEN cents (\$.67) per one hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2023, for the purpose of raising the revenues listed as "Current Ad Valorem Taxes" in the General Fund. This county-wide rate of tax is based on an estimated total valuation of \$8,527,000,000 and an estimated collection rate of 97.50%.

Section 7. The following special fire district taxes are hereby levied for the fiscal year 2023-2024 as authorized by G. S. 69-25.4:

<u>AREA</u>	<u>ESTIMATED VALUATION</u>	<u>TAX RATE</u>	<u>TAX LEVY</u>
Stanhope Fire District	118,208,261	\$0.1000	\$118,208
Stony Creek Fire District	13,935,994	\$0.0700	\$9,755
Green Hornet Fire District	341,014,497	\$0.0700	\$238,710
Harrison Fire District	198,508,651	\$0.1200	\$238,210
Ferrells Fire District	225,406,777	\$0.1336	\$301,143
N. S. Gulley Fire District	435,731,457	\$0.1500	\$653,597
Silver Lake Fire District	12,984,379	\$0.1145	\$14,867
Sims Fire District	20,097,121	\$0.0700	\$14,068
Tri-County Fire District	174,942,797	\$0.1300	\$227,426
Salem Fire District	161,493,270	\$0.1500	\$242,240
West Mount Fire District	391,276,373	\$0.1300	\$508,659
Coopers Fire District	438,003,989	\$0.0850	\$372,303
Castalia Fire District	185,505,823	\$0.1250	\$231,883
Spring Hope Fire District	305,574,081	\$0.1000	\$305,574
Middlesex Fire District	257,116,624	\$0.1000	\$257,117
Whitakers Fire District	323,329,188	\$0.0850	\$274,830
Red Oak Fire District	691,306,679	\$0.0700	\$483,915
Momeyer Fire District	220,544,030	\$0.0800	\$176,435

Section 8: There is hereby levied for the fiscal year 2023-2024 a license tax of \$2.00 on each dog. The proceeds of such dog tax shall be deposited in the General Fund and used to defray the expenses of the Animal Control Department.

Section 9: There is hereby levied on each marriage license issued during the fiscal year 2023-2024 a fee of \$60.00. Twenty-five (\$25.00) of the proceeds of the fee shall be deposited in the General Fund, \$5.00 of the proceeds of the fee shall be paid to the North Carolina Department of Public Instruction for abused children, and \$30.00 shall be paid to the North Carolina Department of Administration for domestic violence centers.

Section 10: There is hereby levied for the fiscal year 2023-2024, a tax for the retail sale of wine and beer in Nash County in the maximum amount permitted to be levied by counties.

Section 11: There is hereby levied during the fiscal year 2023-2024, a fee of \$125.00 per rural household. These funds shall be used for the operation of the solid waste convenience centers. The fees will be billed with the Nash County tax statements.

Section 12: There is hereby levied during the fiscal year 2023-2024, a fee of \$53 per ton which includes a mandatory state tax of \$2 per ton for tipping fees for the Construction and Demolition landfill and yard waste. This fee shall be used for the operation of the C & D landfill and yard waste removal.

Section 13: There is hereby levied during the fiscal year 2023-2024, a fee of \$.10 (ten cents) per copy beyond 5 copies.

Section 14: There is hereby levied during the fiscal year 2023-2024, a fee of \$10.00 for farmer's market Saturday's space rental; Tuesday's space rental will be \$5.00.

Section 15: There is hereby levied for fiscal year 2023-2024, Residential and Commercial permits as follows:

I. Residential Permit Fees

1. Building

a. New Construction and Additions*

i. 0 – 1200	\$0.17 per square foot*
ii. 1201 – 2500	\$0.21 per square foot*
iii. 2501 – 3000	\$0.23 per square foot*
iv. 3001 & greater	\$0.25 per square foot*

Example: 2400 sq.ft. new construction 2400 x .21 = \$504 plus applicable trade work from section I (2).

b. Alterations, Renovations, and Accessory Structures

i. Gross Floor Area	\$0.20 per square foot*
ii. Open Shelter (open on all sides)	\$0.15 per square foot*

c. A **\$10.00** Fee for the Homeowners Recovery Fund will collected in accordance with G.S. 87-15.6

2. Trade Work (each contractor)

a. Electrical	\$55.00 per job**
b. Mechanical	\$55.00 per job**
c. Plumbing	\$55.00 per job**

3. Building Plans Review

a. New Dwelling	\$26.00
b. Addition (covered)	\$16.00
c. All Other (including decks)	\$10.00
d. Re-Review fee	1/2 of original fee (per re-review)

* Gross floor area with no deduction for corridors, stairs, closets, garages, or other features.

Includes energy inspection.

**Each contractor on job.

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

II. Residential Miscellaneous Permit Fees

1. Building*

a. Misc. Permit	\$55.00
b. Moving of Building****	\$55.00
c. Rehab Dwelling (grant funded)	\$55.00
d. Swimming Pool**	\$55.00
e. Demolition	-

2. Electrical		
a. Misc. Permit		\$55.00
b. Service Change		\$55.00
c. Accessory Solar Panel Array (Photovoltaic) System		\$ 5 per panel *****Minimum fee \$55.00
3. Mechanical		
a. Misc. Permit		\$55.00
b. New Unit Installation w/ducts		
(1 st Unit)		\$55.00
(ea. addl.)		\$35.00
c. Mechanical Replacement		
(1 st Unit)		\$55.00
(ea. addl.)		\$30.00
d. Gas Piping		\$55.00
4. Plumbing		
a. Misc. Permit		\$55.00
b. Water Heater		\$55.00
c. Gas Piping		\$55.00
5. Building Plans Review***		\$10.00
6. Re-Review fee		1/2 of original fee (per re-review)

*All applicable trade permit fees shall be taken from Section II.
**Building Permit required for swimming pools if project is valued at \$5,000 or greater.
***For any building permit requiring plans review in Section II (1).
****Renovation fee may also apply depending on the scope of work.
*****Photovoltaic (PV) Panel as defined by the National Electrical Code (NEC).

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

III. Residential Manufactured Home Permit Fees*

1. Manufactured Housing ***		
a. HUD Labeled Homes		\$50.00
b. Modular Home On/Off Frame****		\$200.00
2. Trade Work (each contractor)		
a. Electrical		\$50.00 per job**
b. Mechanical		\$50.00 per job**
c. Plumbing		\$50.00 per job**
Re-Inspection Fee	\$75.00	
Failure to Obtain Permit	\$150.00	
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)	

*Trade permit fees are taken from Section III (2) as part of the original set-up. All other trade work fees from Section II.
**Each contractor on job.
***Fees for additions and field finished areas are taken from Section I (1) when performed as part of the original set-up. (example: garage/carport addition and/or completing the 2nd floor)
****A \$10.00 Fee for the Homeowners Recovery Fund will be collected in accordance with G.S. 87-15.6

Note:

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momayer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

Nash County Zoning Permits are \$10.00

IV. Commercial Permit Fees

- | | |
|-----------------------------------|-----------------------------|
| 1. New and All Other Construction | |
| a. Building | .12 per square foot* |
| b. Electrical | .08 per square foot* |
| c. Plumbing | .07 per square foot* |
| d. Mechanical | <u>.07 per square foot*</u> |

* Permit Fees for Building, Electrical, Plumbing, & Mechanical shall be based on the following computations with a minimum fee of \$55.00 per trade. Fee applied by this section is for the primary contractors. All other contractors should take fee from Section V.

A = Total gross building floor area of construction
 B = Fee per square foot (from table above)

Total Gross Floor Area of Construction (square feet)	Fee Computation
0 – 5000 Sq. Ft.	A x B = Permit Fee
5001 – 15000 Sq. Ft.	(A x B x .75) + (1250 x B) = Permit Fee
15001 Sq. Ft. and Above	(A x B x .50) + (5000 x B) = Permit Fee

2. Additions to Existing Structures

All permit fees shall be based on the computation of fees in Section IV (1), "New and All Other Construction" with a minimum fee of \$55.00

3. Renovations and Repairs to Existing Structures

The permit fee shall be based on the computation of fees in Section IV (1), "New and All Other Construction" divided in half (.5), with a minimum fee of \$55.00. Nonstructural roof repair/replacement that requires a permit shall be based on the computation of fees in Section IV (1), "New and All Other Construction" divided by 5 (.20), with a minimum fee of \$55.00. All Construction permit fees for electrical, plumbing, and mechanical work shall be based on the area of construction used for building permit fee purposes when a building permit is required as part of the project. (If work does not require a building permit, the applicable trade permit fees shall be taken from Section V.)

4. Change of Occupancy Within an Existing Building

All permit fees shall be based on the process described in Section IV (3) above, utilizing the new occupancy for fee determination purposes with a minimum fee of \$55.00

5. Shell and/or Foundation

All permit fees shall be based on the computation of fees in Section IV (1) "All Other Construction." A permit for Foundation Only may be revised to include a shell building without additional fee, provided the original permit is not closed/voided. The interior completion permit fee for all previously installed systems permitted under Section IV (1) shall be taken from Section IV (3), with a minimum of \$55.00 per trade.

- | | |
|--------------------------------------|-------------------------------------|
| 6. Building Plans Review | |
| a. New Building | \$80.00 |
| b. Addition and Accessory Structures | \$16.00 per trade |
| c. All Other | \$10.00 per trade |
| d. Re-review fee | 1/2 or original fee (per re-review) |

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

V. Commercial Miscellaneous Trade Permit Fees

1. Building*		
a. Misc.		\$55.00
b. Moving of Building****		\$55.00
c. Swimming Pool		\$60.00
d. Sign w/footing		\$55.00
e. Demolition		\$ -
f. Towers** (communication, radio, & TV)		\$100.00
g. Modular Unit (ie. classroom, office, etc.)		\$185.00
2. Electrical		
a. Misc. Permit		\$55.00
b. Service Change 400 amperes or less		\$60.00
Over 400 amperes		\$75.00
c. Standby Generator		\$100.00
d. Solar Farm (Photovoltaic) System		\$1,000 per Megawatt (AC)/ Minimum fee \$2,500
e. Accessory Solar Panel Array (Photovoltaic)		\$5.00 per panel *****/ Minimum fee \$55.00
3. Mechanical		
a. Misc. Permit		\$55.00
b. New Unit Installation with or without ducts		
(1 st Unit)		\$65.00
(ea. addl.)		\$45.00
c. Mechanical Replacement		
(1 st Unit)		\$60.00
(ea. addl.)		\$35.00
d. Gas Piping		\$55.00
e. Commercial Exhaust System		\$35.00 each
f. Boiler (over 200k and up)		\$65.00 each
g. Unit Heater		\$30.00 each
h. Coolers (Refrigeration)		\$35.00 each
4. Plumbing		
a. Misc. Permit		\$55.00
b. Water Heater		\$55.00
c. Gas Piping		\$55.00
d. Plumbing Fixtures		\$15.00 each
e. Fire Sprinklers		\$1.40 per head
5. Plans Review***		\$10.00 per trade
6. Re-review fee		1/2 of original fee (per re-review)

*All applicable trade permit fees shall be taken from Section V.

**Does not include Building or Electrical Inspections for equipment building(s)/slab(s).

***For any permit requiring plan review in Section V.

****Renovation fee may also apply depending on the scope of work.

***** Photovoltaic (PV) Panel as defined by the National Electrical Code (NEC)

Minimum Permit Fee	\$55.00
Re-Inspection Fee	\$75.00
Failure to Obtain Permit	\$150.00
Approved After Hours Inspection (Min. 2 Hr.)	\$50.00 / Hour (Per Inspector)

VI. Miscellaneous Fees

1. Licensing Inspection (Group Homes, ABC, Home Day Cares, etc.)	\$30.00
2. Certificate of Occupancy* (Commercial)	\$40.00
3. Permit Refund Processing**	20% of Permit Fee to be withheld, not to exceed \$50; Plan Review fee nonrefundable if review has begun
4. Reinstate Expired Permit	50% of Original Permit Fee
5. Change of Contractor	\$55.00

*Existing Building

**Applies to valid permits in which the work has not commenced

VII. Zoning and Subdivision Fees

Note:

Projects involving new construction or additions located within the jurisdictions of the Towns of Bailey, Castalia, Dortches, Middlesex, Momeyer, Nashville, Red Oak, Sharpsburg, Spring Hope or Whitakers require a Zoning Permit issued by the appropriate Town Office prior to the issuance of any construction permits by Nash County.

Note:

Recording fees apply for plats or other documents required to be recorded; payable to Nash County Register of Deeds and paid at time of plat approval or conditional use/special use permit approval.

Subdivision Fees:

Plats (Staff-Level Review):

1. Recombination / Exempt Plat	\$25
2. Minor Final Plat (2 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
3. Major Final Plat (9 lots or less with no road, water, sewer or drainage improvements)	\$50 + \$10 / lot
4. Major Preliminary Plat (conforms with sketch plan approved by Planning Board within 1 year)	\$75 + \$10 / lot
5. Major Final Plat (conforms with preliminary plat approved by Planning Board within 1 year)	\$25

Plats (Planning Board Review):

1. Major Sketch Plan	\$50
2. Major Preliminary Plat	\$100 + \$10 / lot
3. Subdivision Access Easement Review Fee	\$25
4. Subdivision Waiver Request Fee	\$25

Other:

1. Subdivision Bond Legal Review Fee	\$200
2. Street Sign for New Development/Intersection	\$60 per blade

Zoning and Related Fees:

1. Zoning Permit	\$10
2. Rezoning Application	\$200
3. 3rd Party Rezoning (Supplemental Fee)	\$100
4. Conditional Rezoning Application*	\$245*
5. Conditional Use Permit Application*	\$245*
6. Land Development Plan Text or Map Application	\$200
7. Special Use Permit Application	\$200*
8. Variance Application	\$100
9. UDO Text Amendment	\$200
10. Change of Use Permit	\$100
11. Street Closing Petition	\$450
12. Road Name Change	\$150 + \$60 per sign blade

13. Wireless Communications Review	
a. New Facility/Substantial Modification	\$3,500
b. Collocation/Eligible Facilities	\$1,000
14. Site Plan Review (new nonresidential sites)	\$50

Note: County-initiated text and map amendments are not subject to fees.
 *If approved, document recording fees are required per ROD fee schedule

VIII. Stormwater Fees

1. Stormwater Review Base Fee* (Review Of Nutrients & Peak Flow Coverage and/or Exemption)	\$35
2. Outside Engineer Review (if required) of Pre-Post Peak Flow Calculations**	\$250
3. Outside Engineer Review (if required) of SCM/BMP (Base Review includes final construction inspection)	\$1,500
4. Additional Outside Engineer Reviews (if required)**	Up to total stormwater review cost
5. Outside Engineer Construction Re-inspections (if required)*** Explanation: This fee is for any additional inspections required in excess of the required final construction inspection	\$150 each
6. Stormwater Facility Financial Security (UDO 12-1.14-B2)*** Greater of: 15% of total construction costs of SCM/BMP OR estimated cost of maintenance for ten (10) years according to approved maintenance plan. Explanation: This item has been in the UDO since 1999 and applies to engineered stormwater facilities (SCM/BMPs in Tar Pam Overlay developments or high-density watershed developments). Adding to fee schedule gives additional notice to developers for estimating costs.	
7. Stormwater Document Recording Fees ** Explanation: Actual cost to record approved documents (stormwater permits, conservation easements, etc.)	per ROD fee schedule

*Fee to be paid at time of submittal of subdivision or site plan in Tar-Pam Basin.
 **Fee to be paid prior to site plan, minor plat, or preliminary plat approval.
 ***Fee to be paid prior to final plat recordation.

Section 16: There is hereby levied for fiscal year 2023-2024, Public Utilities fees as follows:

I. Public Utility Fees

1. Application Fee	\$30
2. Deposit Fee (Water-Residential)	(\$0, \$60, \$120)*
3. Deposit Fee (Sewer-Residential)	(\$0, \$60, \$120)*
4. Deposit Fee (Commercial/Industrial)	\$50 minimum based on projected 2-Month
5. Reconnection/Delinquent Fee	\$60
6. Bulk Hydrant Fee	\$150
7. Water and Sewer Tap Discount Fee (per month)	\$20
8. Meter Reread/Data Log Request	\$20

*Deposit Fee For "New Customers" (\$0 low risk, \$60 medium risk, \$120 high risk)

Online Utility Exchange Credit Check (Recheck after 3 years) (Initial credit check is included in application fee above)	\$10
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II. Monthly Usage Fees

1. Residential and Commercial

Water Usage (Gallons)	Water Usage Fee	Sewer Usage Fee
Base	\$30.25	\$30.60
1 - 3,000	+\$6.55 / 1,000 gal.	+\$10.95 / 1,000 gal.
3,001 - 6,000	+\$8.30 / 1,000 gal.	+\$11.45 / 1,000 gal.
6,001 - 9,000	+\$10.05 / 1,000 gal.	+\$11.95 / 1,000 gal.
9,001 - 12,000	+\$10.80 / 1,000 gal.	+\$12.45 / 1,000 gal.
>12,000	+\$11.55 / 1,000 gal.	+\$12.95 / 1,000 gal.

Note: Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into affect immediately to the current billing cycles. Stage 3, all water usages above 5,000 gallons will be billed with an additional 10% charge above the rates provided above. Stage 4, all water usages above 1,000 gallons will be billed with an additional 25% charge above the rates provided above. Conservation Rates also apply to Bailey Area system. Applicable fines for violations of any restrictions are provided in the County's most recent "Water Shortage Response Plan".

2. Pool (>=7,500 gal. only)/Sprinkler/Farming Use/Irrigation - Usage Discount after Base Rate

Water Usage (Gallons)	Water Usage Fee
Per 1,000 gal.	\$6.55 / 1,000 gal.

Note: Pool rate is available once per account every twelve (12) months.

3. Industrial (With Tap of 8" or larger)

Water Usage (Gallons)	Water Usage Fee
Base	\$100.00
1 - 9,000,000	+\$6.50 / 1,000 gal.
>9,000,000 gal.	+\$5.70 / 1,000 gal.

Water Usage (Gallons)	Sewer Usage Fee
Base	\$100.00
1- 5,000	+\$14.00 / 1,000 gal.
>5,000 gal.	+\$14.50 / 1,000 gal.

Note: Industrial Water Conservation Rate Structure - If the County Manager approves Stage 3 or Stage 4 water restrictions, the following multipliers will come into effect immediately on the current billing cycle. Stage 3, all water usages above 2,000 gallons will be billed with an additional 25% charge above the rates provided above, with Stage 4 at an additional 50% charge above the rates provided above. However, if the County Manager determines that the high-volume water user has met the Stage 3 or 4 reduction requirements of the Water Conservation Ordinance, no conservation rate will be applied.

4. Mobile Home Park and Farm Worker/Migrant Camp Bulk Purchase Rate - Usage Discount after Base Rate

Water Usage (Gallons)	Mobile Home Park Water Usage Fee	Farm Worker / Migrant Camp Water Usage Fee
Per 1,000 gal.	\$7.00 / 1,000 gal.	\$5.00 / 1,000 gal.

Note: The Farm Worker / Migrant Camp bulk rate shall be for large temporary worker housing operations such as dormitory style housing, and not for a single residential dwelling. The rate shall only be applied for worker consumption demands and not for farming use or irrigation. The purpose of this rate is to encourage the connection and consumption of public water with its benefits to large numbers of temporary workers who otherwise would be served by a community water system. Public utilities shall approve this rate prior to connection.

5. Sewer Surcharge Fee (Commercial FSE)

Sewer Usage (Gallons)	Surcharge Fee
Per 1,000 gal.	\$1.50

Fee Collection Priority and Other Fees

Any monthly customer payment collected which is less than the full amount invoiced, shall be applied in the following order: (i) wastewater, (ii) solid waste and (iii) water.

Effective December 1, 2016, Nash County will collect solid waste fees as levied by the Town of Castalia. These funds shall be remitted to the Town of Castalia less a 5% billing fee, for the operation of the solid waste services provided by the Town of Castalia. The fees will be billed on the Nash County water bill.

WATER SERVICE DISCOUNT RATE ON CONNECTION, CAPACITY & METER FEES:

Residential and Commercial - 3/4" Taps

- \$150 prior to construction;
- \$400 during construction; and,
- At the prevailing fees thereafter.

Residential and Commercial - 1" Taps

- \$300 prior to construction;
- \$600 during construction; and,

III. Capacity Fees

This fee shall be paid to Nash County prior to the tap being installed.

1. Water

3/4" Tap	\$250
1" Tap	\$500
1 1/2" Tap	\$1,250
2" Tap	\$2,000
3" Tap	\$3,000
4" Tap	\$4,000
6" Tap	\$6,000
> 6" Tap	Minimum of \$6,000; exact fee will be determined by Public Utilities.

2. Sewer

4" Tap	\$500
6" Tap	\$3,000
>6" Tap	Minimum of \$6,000; exact fee determined by Public Utilities.

IV. Connection Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

1. Water*

3/4" Tap	\$1,200	Irrigation Split Tap \$600
1" Tap	\$1,350	\$700
>1" Tap	At County Cost + 10%	At County Cost + 10%

2. Sewer*

All Sizes	At County Cost +10%
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* Note: The County will be responsible for installing taps once paid.

** Note: The Irrigation Split Tap also shall include the cost of the Meter Fee below.

V. Meter Fees

This fee shall be paid to Nash County prior to the issuance of a Building Permit.

Water		
3/4" Meter		\$300
1" Meter		\$500
1 1/2" Meter		\$700
>1 1/2" Meter		At County Cost + 10%

VI. Water Service Discount Rate on Connection, Capacity & Meter Fees

1. Residential and Commercial - 3/4" Tap		
* Prior to construction		\$150
* During Construction		\$400
* After construction		At prevailing rate in Section IV
2. Residential and Commercial - 1" Tap		
* Prior to construction		\$300
* During Construction		\$600
* After construction		At prevailing rate in Section IV

Section 17: There is hereby levied for fiscal year 2023-2024, Emergency Medical Service billing fees as follows:

Basic Life Support Non-emergency	\$260
Basic Life Support Emergency	\$415
Advanced Life Support	\$490
Advanced Life Support 2	\$710
Loaded Mileage	\$9.00/per mile
Treatment No Transport	\$200
Percutaneous Coronary Intervention (PCI) Stand by	\$575

Section 18: Nash County Board of Elections pay change to stipend effective July 1, 2019 as follows:

Board Chair:	\$300 per month, mileage only for Conferences
Other Members:	\$175 per month, mileage only for Conferences

Section 19: The County Manager is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- I. The County Manager may transfer amounts between objects of expenditure within a department without limitation and without a report being requested.
- II. The County Manager may transfer amounts up to \$5,000 between departments of the same fund with an official report on such transfers at the next regular meeting of the Board of Commissioners.
- III. The County Manager may transfer \$25,000 from any contingency appropriation within a fund with an official report on such transfers to the Board of Commissioners.
- IV. The County Manager may approve the transfer of all capital appropriations, as budgeted in the County Capital Improvements to the departmental line item budget without being brought back to the Board of Commissioners for approval

Section 20: Contractual Obligations, the County Manager and her designee are hereby authorized to execute contractual documents under the following conditions:

- a. They may award and execute contracts from construction or repair projects which do not require formal competitive procedures that are within budgeted departmental appropriations.
- b. They may reject bids and re-advertise for bids for all formal bids of apparatus, supplies, material and equipment as stated in G. S. 143-129.
- c. They may award and execute contracts for (1) purchases of apparatus, supplies and materials, or equipment that do not require formal competitive bid procedures and within the budgeted departmental appropriations; (2) leases of non capital assets within departmental appropriations; and (3) contracted and professional services which are within budgeted departmental appropriations.

- d. They may execute grant agreements to and from public and non-profit organizations which are within budgeted appropriations, unless a grantor organization requires execution by the Board of Commissioners.
- e. They may execute contracts, as the lessor or lessee of real property, which are of a duration of one year or less which are within the budgeted departmental appropriations.
- f. The County Manager may approve change orders up to \$25,000 per occurrence within a budgeted project with an official report to the Board of Commissioners.
- g. They are authorized to declare surplus any personal property valued at less than Thirty Thousand Dollars for any one item or group of items, to set its fair market value, and to convey title to the property for the county in accordance with N.C.G.S. 160A-266 (c).

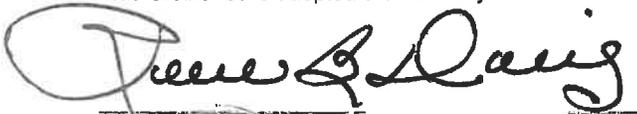
Section 21: Reserves for Encumbrances, the reserves for encumbrance on June 30, 2023; and carry over appropriation representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager. Expenditures against these encumbrances may be made during fiscal year 2023-2024 as the previous commitments are satisfied.

Section 22: The Court Facility Fees as received under the Statutes of the State of North Carolina by the County treasury are hereby appropriated to be used in the maintenance and operations of the court areas and the repairing or provisions of furnishings as required and approved.

Section 23: Copies of the 2023-2024 Budget as provided herein remain open for public inspection and have been furnished to the Budget Officer, Finance Officer and Clerk to the Board of County Commissioners as required by the laws of the State of North Carolina.

Section 24: The Nash County Budget Ordinance for the fiscal year beginning July 1, 2023 and ending June 30, 2024 was adopted by the Nash County Board of Commissioners after a public hearing held on June 5, 2023 on the proposed 2023-2024 Budget in accordance with North Carolina General Statutes.

This Ordinance is adopted the 19th day of June 2023.


Robbie B. Davis, Chairman


Attest: Janice Evans, Clerk to the Board

NASH COUNTY, NORTH CAROLINA

REVENUES

FUND	SUMMARY				
	ACTUAL	BUDGET	AMENDED	APPROVED	
	2021-2022	2022-2023	BUDGET	2023-2024	CHG
			2022-2023		
GENERAL FUND:					
PROPERTY TAXES	\$ 55,867,002	\$ 53,806,093	\$ 53,806,093	\$ 56,327,628	4.7%
SALES TAXES	21,604,596	19,865,520	19,865,520	24,082,780	21.2%
OTHER TAXES	750,386	580,125	580,125	624,500	7.6%
HEALTH DEPARTMENT	4,632,434	4,495,947	4,498,233	4,349,343	-3.3%
SOCIAL SERVICES DEPARTMENT	10,385,428	9,762,784	10,096,732	10,271,465	5.2%
OTHER INTERGOVERNMENTAL	3,109,704	3,685,233	5,112,603	4,369,576	18.6%
FEES AND OTHER SERVICES	5,646,373	4,871,850	4,925,637	5,349,300	9.8%
OTHER REVENUES	4,505,350	2,478,655	2,525,655	2,641,119	6.6%
TRANSFERS IN	5,317,391	440,457	440,457	0	-100.0%
HEALTH RESERVES		1,088,336	1,088,336	1,212,589	11.4%
FUND BALANCE APPROPRIATION	0	6,200,000	18,850,497	8,550,000	37.9%
TOTAL GENERAL FUND	\$ 111,818,664	\$ 107,275,000	\$ 121,789,888	\$ 117,778,300	19.8%
SPECIAL REVENUE FUNDS:					
EMERGENCY TELEPHONE SYS FUND	405,894	162,884	756,518	166,282	2.1%
CONTROLLED SUBSTANCE FUND	15,592	16,000	16,000	16,000	0.0%
FEDERAL ASSET FORFEITURE FUND	451,187	254,000	574,000	223,500	-12.0%
RURAL OPERATING ASSISTANCE	165,098	165,098	259,809	36,753	-77.7%
REPRESENTATIVE PAYEE FUND	107,627	150,000	150,000	150,000	100.0%
FINES AND FORFEITURES FUND	477,781	475,000	525,000	500,000	100.0%
REVALUATION FUND	100,776	200,000	632,059	417,941	109.0%
FIRE DISTRICTS FUND	4,335,705	4,479,750	4,479,750	5,001,299	11.6%
TRAVEL AND TOURISM FUND	656,696	657,863	660,582	693,611	5.4%
TOTAL SPECIAL REVENUE FUNDS	\$ 6,716,356	\$ 6,560,595	\$ 8,053,718	\$ 7,205,386	9.8%
ENTERPRISE FUNDS					
CENTRAL NASH WATER & SEWER	2,731,747	2,719,900	3,064,767	2,972,392	9.3%
NORTHERN NASH WATER & SEWER	906,017	738,730	1,000,725	1,073,800	45.4%
SOLID WASTE	3,183,886	3,815,279	3,820,055	3,731,554	-2.2%
TOTAL ENTERPRISE FUNDS	\$ 6,821,650	\$ 7,273,909	\$ 7,885,547	\$ 7,777,746	6.9%
INTERNAL SERVICE FUNDS					
EMPLOYEE INSURANCE	1,355,306	1,401,500	1,401,500	1,446,170	3.2%
WORKERS COMP	233,065	328,480	478,480	380,000	15.7%
TOTAL INTERNAL SERVICE FUNDS	\$ 1,588,371	\$ 1,729,980	\$ 1,879,980	\$ 1,826,170	5.6%
TOTAL ALL FUNDS	\$ 126,945,041	\$ 122,839,484	\$ 139,609,133	\$ 134,587,602	9.6%

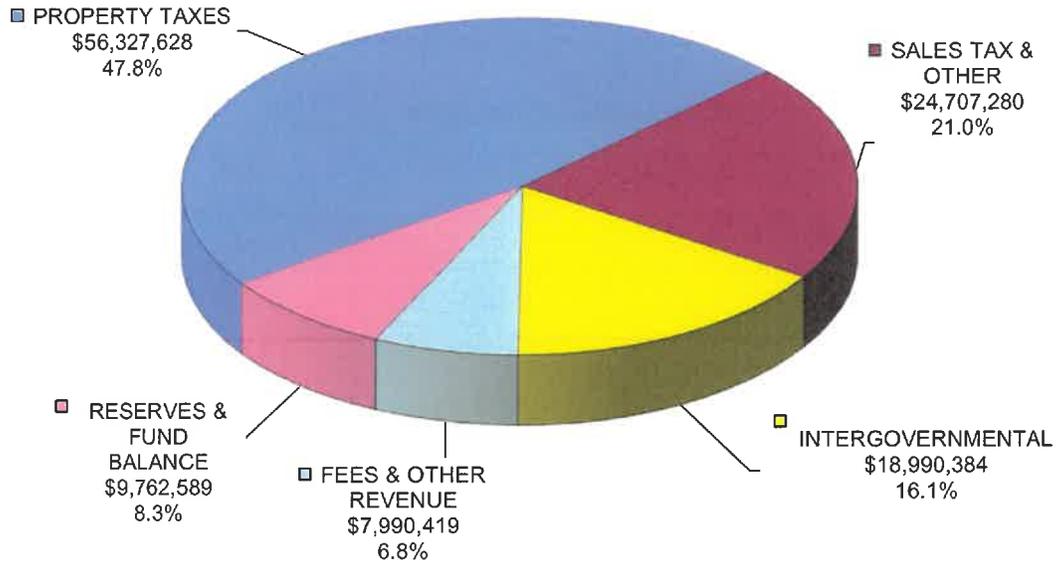
NASH COUNTY, NORTH CAROLINA

EXPENSES

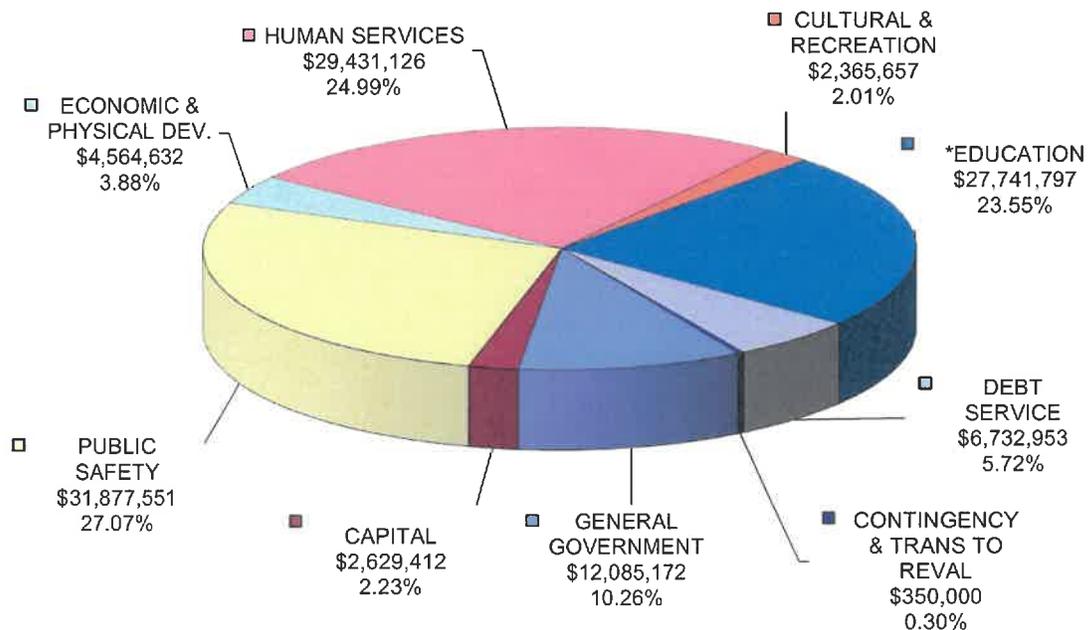
FUND	SUMMARY				
	ACTUAL	BUDGET	AMENDED	APPROVED	CHG
	2021-2022	2022-2023	BUDGET 2022-2023	2023-2024	
GENERAL FUND:					
GENERAL GOVERNMENT	\$ 12,129,944	\$ 10,940,391	\$ 12,048,582	\$ 12,085,172	10.5%
COUNTY CAPITAL	0	0	246,178	2,629,412	100.0%
PUBLIC SAFETY	24,904,956	29,420,563	32,541,047	31,877,551	8.4%
ECONOMIC & PHYSICAL DEV.	4,792,024	4,169,175	5,482,824	4,564,632	9.5%
HEALTH DEPARTMENT	7,288,772	9,403,679	9,432,272	9,388,393	-0.2%
SOCIAL SERVICES DEPARTMENT	15,065,421	15,710,375	16,090,685	17,541,331	11.7%
OTHER HUMAN SERVICES	2,531,245	2,366,653	2,587,814	2,501,402	5.7%
CULTURAL	2,237,085	2,236,282	2,463,334	2,365,657	5.8%
EDUCATION	24,707,377	25,642,323	26,115,139	25,734,592	0.4%
DEBT SERVICE	6,587,733	7,170,559	7,170,559	6,732,953	-6.1%
CONTINGENCY	0	15,000	15,000	15,000	0.0%
TRANSFER TO OTHER FUNDS	4,507,470	200,000	7,596,454	2,342,205	1071%
TOTAL GENERAL FUND	\$ 104,752,027	\$ 107,275,000	\$ 121,789,888	\$ 117,778,300	9.8%
SPECIAL REVENUE FUNDS:					
EMERGENCY TELEPHONE SYS FUND	167,077	162,884	756,518	166,282	2.1%
CONTROLLED SUBSTANCE FUND	11,527	16,000	16,000	16,000	0.0%
FEDERAL ASSET FORFEITURE FUND	383,264	254,000	574,000	223,500	-12.0%
RURAL OPERATING ASSISTANCE	6,638	165,098	259,809	36,753	-77.7%
REPRESENTATIVE PAYEE FUND	106,796	150,000	150,000	150,000	0.0%
FINES AND FORFEITURES FUND	477,781	475,000	525,000	500,000	5.3%
REVALUATION FUND	0	200,000	632,059	417,941	109.0%
FIRE DISTRICTS FUND	4,209,047	4,479,750	4,479,750	5,001,299	11.6%
TRAVEL AND TOURISM FUND	615,346	657,863	660,582	693,611	5.4%
TOTAL SPECIAL REVENUE FUNDS	\$ 5,977,476	\$ 6,560,595	\$ 8,053,718	\$ 7,205,386	9.8%
ENTERPRISE FUNDS:					
CENTRAL NASH WATER & SEWER	2,660,084	2,719,900	3,064,767	2,972,392	9.3%
NORTHERN NASH WATER & SEWER	716,899	738,730	1,000,725	1,073,800	45.4%
SOLID WASTE	3,410,870	3,815,279	3,820,055	3,731,554	-2.2%
TOTAL ENTERPRISE FUNDS	\$ 6,787,853	\$ 7,273,909	\$ 7,885,547	\$ 7,777,746	6.9%
INTERNAL SERVICE FUNDS:					
EMPLOYEE INSURANCE	1,330,503	1,401,500	1,401,500	1,446,170	3.2%
WORKERS COMP	378,035	328,480	478,480	380,000	15.7%
TOTAL INTERNAL SERVICE FUNDS	\$ 1,708,538	\$ 1,729,980	\$ 1,879,980	\$ 1,826,170	5.6%
TOTAL ALL FUNDS	\$ 119,225,894	\$ 122,839,484	\$ 139,609,133	\$ 134,587,602	9.6%

NASH COUNTY, NORTH CAROLINA
GENERAL FUND

REVENUES BY SOURCE
2023-2024 BUDGET



EXPENDITURES BY FUNCTION
2023-2024 BUDGET



*Education also includes the budgeted transfer of restricted sales tax to the school capital reserve fund.

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Positions by Department				
	ACTUAL		APPROVED	
	FY 2022-2023		FY 2023-2024	
Department	Full Time	Part Time	Full Time	Part Time
General Fund				
Administration	3.00		4.00	
Grants & Intergovernmental	2.75		2.75	
Finance	7.00		7.00	
Human Resources	4.00		4.00	
Tax	21.00		22.00	
Administration Building	9.75	0.80	9.75	0.80
Election Operations	3.00	0.45	3.00	0.45
Register of Deeds	5.00		5.00	
Management Information Services	9.00		9.00	
IT Peg Supplemental Grant	2.00		2.00	
Building Security	1.00		1.00	
Sheriff	78.00	0.88	78.00	0.88
Court Security	14.00	1.30	14.00	1.30
Highway Safety Grant	4.00		4.00	
School Resource Officers -NRC	5.00		9.00	
Jail	52.00	0.93	52.00	0.93
Court E.M.P.A.C.T.	1.00		1.00	
Emergency Communications	28.00	0.50	28.00	0.50
Emergency Services	6.00	0.50	6.00	0.50
Emergency Medical Services	110.00	7.00	110.00	7.00
Animal Control	5.00		6.00	
Planning & Development	3.75	0.04	4.75	0.04
Inspections	5.25	0.33	5.25	0.33
Economic Development	3.00		3.00	
Cooperative Extension	8.00	1.92	8.00	1.92
Soil & Water Conservation	5.00		5.00	
Health	95.50	0.50	97.50	0.50
Social Services	188.88	1.20	195.88	1.20
Aging/Senior Center	4.80	0.85	6.80	0.85
Veteran Services	2.00		3.00	
Parks & Recreation	6.00	4.50	6.00	4.98
Parks & Recreation Facilities Maintenance	3.00	1.56	3.00	1.56
TOTAL GENERAL FUND	695.68	23.26	715.68	23.74
Enterprise Fund				
Central Nash Water & Sewer Services	8.25	0.23	8.25	0.23
Northern Nash Water System	0.55	0.04	0.55	0.04
Solid Waste Division	2.50	20.00	3.50	20.00
TOTAL ENTERPRISE FUND	11.30	20.27	12.30	20.27
Special Revenue Fund				
Nash Travel & Tourism	2.00		2.00	
TOTAL SPECIAL REVENUE FUND	2.00		2.00	
Total Number of FTEs	708.98	43.53	729.98	44.01

NASH COUNTY		
PERSONNEL - POSITION REQUESTS AND APPROVED		
Position Requests	Approved	
	New	Reclass
Sheriff: (4) School Resource Officers	4	
Sheriff: (1) Accreditation/Grants Manager		
Sheriff: (2) Civilian Evidence Technicians Replacing (2) Deputy Positions		2
Sheriff: (1) Reclass - Civilian Evidence Technician to Supervisor		1
Sheriff: (2) Reclass - Sergeant to Lieutenant		2
Jail: (4) Detention Corporal		
Jail: (1) Reclass - Detention Corporal to Detention Sergeant		1
Jail: (1) Reclass - Senior Detention Officer to Detention Corporal		1
Emergency Communications: (23) Reclassifications - Career Progression Framework Includes (2) position title changes for Senior Telecommunicator & Master Telecommunicator		23
Emergency Services: (1) Permanent Parttime Deputy Fire Marshall (1,000 Hrs)		
EMS: (1) EMS Recruitment Officer/HR Liaison		
EMS: (1) EMT Trainer Internship Position (1,000 Hrs)		
Building Security: Contract Outside Agency - Safety/Security Officers		
Tax: (1) Business/Personal Property Appraiser	1	
Cooperative Ext: (1) 4-H Assistant (Parttime to Fulltime)		
Cooperative Ext: (1) Reclass - Farmer's Market Manager to Local Foods Coordinator		
Planning: (1) Planner (Effective October 1, 2023)	1	
Parks & Rec: Additional Parttime Hours		
Park Facilities: (2) Parks Maintenance Workers		
Park Facilities: Additional Parttime Hours		
Senior Center: (2) Senior Center Support Specialists (100% Grant funded to 50%) Existing positions - grant funding change to cover more direct operations.	2	
DSS: (1) Energy - Income Maintenance Caseworker II	1	
DSS: (1) Work First - Income Maintenance Caseworker II		
DSS: (2) FCMA - Income Maintenance Caseworker I and II	1	
DSS: (2) Adult Medicaid - Income Maintenance Caseworker II and III	1	
DSS: (2) Food and Nutrition Services - Income Maintenance Caseworker II		
DSS: (4) Call Center - Income Maintenance Caseworker II	2	
DSS: (1) Program Integrity - Income Maintenance Caseworker I		
DSS: (1) Staff Development Specialist I		
MEDICAID TRANSFORMATION POSITIONS		
DSS: (10) Family & Children's Medicaid -		
(8) Income Maintenance Caseworker II	2	
(1) Income Maintenance Caseworker III Lead Worker		
(1) Income Maintenance Supervisor II		
DSS: (2) Adult Medicaid - Income Maintenance Caseworker II		
Veterans: (1) Office Assistant IV (\$30,000 Professional Services in FY23)	1	
Animal Control: (1) Office Assistant IV	1	
Health: (1) Community Alternative Program (CAP) Social Worker II	1	
Health: (1) Community Management - At-Risk Programs	1	
Grants & Intergovernmental: (1) Administrative Assistant II		
Grants & Intergovernmental: (1) RCLS Community Dev Spec		
Administration: (1) Deputy County Manager	1	
GENERAL FUND PERSONNEL - POSITION REQUESTS	20	30
Solid Waste: (1) Solid Waste Manager	1	

Capital Requests and Approved

VEHICLE REQUESTS	REQUESTED	APPROVED
Animal Control – 1 replacement vehicle with animal control box	\$71,661	\$71,661
Emergency Services – 2 replacement Fire Marshall vehicles	\$111,016	\$55,500
EMS Department – 1 replacement Quick Response Vehicle	\$63,000	\$63,000
EMS Department – 2 additional vehicles	\$32,000	\$0
EMS Department – 2 replacement Ambulances w/ power ID stretcher	\$566,000	\$283,000
Facilities Department – 1 replacement vehicle	\$32,000	\$32,000
Health Department – 4 additional vehicles	\$64,000	\$0
Jail - 1 replacement transport vehicle	\$59,360	\$0
Park Maintenance – 1 replacement vehicle	\$25,000	\$25,000
Parks and Recreation – 1 additional vehicle	\$16,000	\$0
Sheriff's Office – replacement vehicles	\$755,556	\$450,000
Social Services - 3 additional vehicles and 1 replacement vehicle	\$100,326	\$100,326
Tax Department – 1 replacement vehicle	\$16,000	\$16,000
	\$1,911,919	\$1,096,487

EQUIPMENT & OTHER REQUESTS	REQUESTED	APPROVED
Administration Building - 2nd Floor HVAC Control Replacement	\$120,000	\$120,000
Administration Building – Boiler Replacement	\$516,000	\$0
Administration Building – Carpet and Tile Replacement – 1st Floor	\$151,610	\$0
Administration Building – Rehab Heat Plant System & Replace Dielectric Unions	\$110,000	\$110,000
Administration Building – Parking Area Improvements	\$200,000	\$200,000
Cooperative Extension – Nash County Arboretum Shelter/Pavilion	\$22,480	\$0
Detention Center Phase 2 – Floor Drains	\$40,000	\$40,000
Detention Center Phase 2 – Jail Painting	\$50,000	\$0
EMS – Replacement Cardiac monitor/defibrillators *	\$915,000	\$211,000
Farmers Market - Building 2 Heater (6 Unit) TDA Funded	\$35,945	\$0
Farmers Market - Industrial Fans Building 1 and Building 2 TDA Funded	\$55,000	\$0
Jail – Replace Kitchen Equipment including double oven, tilt skillet & warmer	\$41,000	\$30,000
MIS – Computer Replacements	\$90,000	\$70,000
MIS – Backup Solutions Upgrade	\$165,000	\$65,000
MIS – Net Core Replacement	\$40,000	\$20,000
Park Maintenance – Miracle Park picnic shelter	\$30,000	\$30,000
Park Maintenance – Pro Gator with Sprayer	\$40,000	\$0
Public Buildings – Ag Center Generator	\$32,500	\$32,500
Sheriff's Office – 5 Portable Radios (Court Security)	\$33,800	\$33,800
Sheriff's Office – 65 Replacements Panasonic Laptops	\$253,000	\$0
Sheriff's Office – Fortify security window and door	\$25,000	\$0
Sheriff's Office – Image Laser Scanner	\$25,600	\$0
Sheriff's Office – Pole Camera	\$10,000	\$0
TDMA Viper Network Software Upgrade		
Emergency Services	\$252,500	\$252,500
Sheriff's Office	\$118,125	\$118,125
	\$3,001,935	\$1,332,925

PROFESSIONAL SERVICE REQUESTS	REQUESTED	APPROVED
Senior Services – Nash Expansion Design Plan	\$150,000	\$100,000
Parks and Recreation – Recreation Master Plan Update	\$75,000	\$0
Parks and Recreation – Trails and Greenway Master Plan	\$60,000	\$0
Planning – Unified Development Ordinance	\$100,000	\$100,000
Public Buildings – Space Needs Study	\$85,000	\$0
	\$470,000	\$200,000

\$5,383,854	\$2,629,412
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* Approved amount based on annual payment for potential 5 year lease/finance of equipment

MAJOR CAPITAL PROJECTS - 5 YEAR PLAN

MAJOR CAPITAL PROJECTS	PROJECTS	FY24	FY25	FY26	FY27	FY28	FUTURE	ESTIMATED
GENERAL FUND	REQUESTED	PLAN	PLAN	PLAN	PLAN	PLAN	YEARS	CIP TOTAL
Administration Building – Roof Replacement	\$1,200,000	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Miracle Park – Athletic Fields Lighting	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$1,500,000
Multi Function Storage & Distribution Facility 20K sq. ft	\$3,500,000	\$2,700,000	\$0	\$0	\$0	\$0	\$0	\$2,700,000
Nashville Senior Center – Expansion and Renovation	\$2,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$2,500,000
Old Courthouse - Major Improvements & Renovations	\$3,470,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$3,500,000
Superior Courtroom – Restoration	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$500,000	\$1,000,000
Detention Facility Dorm 2 - Lock Down Cells Construction	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$0	\$0	\$5,000,000
Existing Health Services Renovations	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
New Health Services Building	\$12,650,000	\$0	\$0	\$12,650,000	\$0	\$0	\$0	\$12,650,000
New Sheriff's Office Building	\$25,000,000	\$0	\$0	\$0	\$0	\$0	\$25,000,000	\$25,000,000
Shell Building 40 K sq. ft. – Town of Nashville	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Total General Fund	\$59,320,000	\$14,900,000	\$0	\$13,650,000	\$5,000,000	\$0	\$25,500,000	\$59,050,000

SOLID WASTE

District 5 Convenience Center	\$1,500,000	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
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NASH COUNTY PUBLIC SCHOOLS

Northern Nash Fieldhouse	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Southern Nash Middle School	\$30,000,000	\$0	\$30,000,000	\$0	\$0	\$0	\$0	\$30,000,000
Total Nash County Public Schools	\$33,000,000	\$3,000,000	\$30,000,000	\$0	\$0	\$0	\$0	\$33,000,000

TOTAL MAJOR CAPITAL PROJECTS	\$93,820,000	\$17,900,000	\$31,500,000	\$13,650,000	\$5,000,000	\$0	\$25,500,000	\$93,550,000
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FY 2023-24 APPROVED FEE CHANGES

GENERAL FUND

EMERGENCY MEDICAL SERVICES

Fee Item	FEE CHANGE	
	Current Fee	Approved Fee
Basic Life Support Non-Emergency	\$250	\$260
Basic Life Support Emergency	\$350	\$415
Advanced Life Support 2	\$600	\$710
Advanced Life Support Emergency	\$400	\$490
Loaded Mileage	\$7.50	\$9
Treatment No Transport	\$150	\$200

PARKS & RECREATION

Fee Item	FEE CHANGE	
	Current Fee	Approved Fee
Tournament Ball Field Rental & Preparation	\$150 per field	\$300 per field
Adult Basketball	\$300 /Team & \$20 per Player	\$50 per Player
Adult Flag Football	\$300 /Team & \$20 per Player	\$50 per Player
Adult Softball	\$300 /Team & \$20 per Player	\$50 per Player
Tackle Football	\$40 per Player	\$50 per Player
Baseball/T-ball/Softball	\$35 per Player	\$40 per Player
Youth Football	\$35 per Player	\$40 per Player
Youth Futsal	\$35 per Player	\$40 per Player
Youth Volleyball	\$35 per Player	\$40 per Player
Youth Soccer	\$35 per Player	\$40 per Player
Youth Cheerleading	\$35 per Player	\$40 per Player

FY 2023-24 APPROVED FEE CHANGES

ENTERPRISE FUNDS

WATER & SEWER

Fee Item	FEE CHANGE	
	Current Fee	Approved Fee
Application Fee	\$20	\$30
Deposit Fee (Water-Residential) high risk customers	\$100	\$120
Deposit Fee (Sewer-Residential)high risk customers	\$100	\$120
Meter ReRead/Data Log Request **	\$0	\$20
Residential/Commercial -Water Usage (gal) 1-3,000	+6.30/1,000 gal	+6.55/1,000 gal
Residential/Commercial -Water Usage (gal) 3,001-6,000	+8.05/1,000 gal	+8.30/1,000 gal
Residential/Commercial -Water Usage (gal) 6,001-9,000	+9.80/1,000 gal	+10.05/1,000 gal
Residential/Commercial -Water Usage (gal) 9,001-12,000	+10.55/1,000 gal	+10.80/1,000 gal
Residential/Commercial -Water Usage (gal) >12,000	+11.30/1,000 gal	+11.55/1,000 gal
Residential/Commercial -Sewer Usage (gal) 1-3,000	+10.35/1,000 gal	+10.95/1,000 gal
Residential/Commercial -Sewer Usage (gal) 3,001-6,000	+10.85/1,000 gal	+11.45/1,000 gal
Residential/Commercial -Sewer Usage (gal) 6,001-9,000	+11.35/1,000 gal	+11.95/1,000 gal
Residential/Commercial -Sewer Usage (gal) 9,001-12,000	+11.85/1,000 gal	+12.45/1,000 gal
Residential/Commercial -Sewer Usage (gal) >12,000	+12.35/1,000 gal	+12.95/1,000 gal
Pool/Sprinkler/Farming/Irrigation Water Usage	+5.00/1,000 gal	+6.55/1,000 gal
Sewer Surcharge Per 1,000 gal	\$1.00	\$1.50
Meter Fee 3/4"	\$250	\$300
Meter Fee 1"	\$360	\$500
Meter Fee 1 1/2"		
**No fee charge if County error identified	\$525	\$700

SOLID WASTE

Fee Item	FEE CHANGE	
	Current Fee	Approved Fee
Tipping Fees*	\$48.00/ton	\$53.00/ton
*C&D and Yardwaste		

OUTSIDE AGENCY FUNDING REQUESTS

	Program Type	Approved Budget <u>2022-2023</u>	Agency Requested <u>2023-2024</u>	Approved <u>2023-2024</u>
LOCAL CONTRACT SERVICES				
Local Contributions		1,000	1,000	1,000
Tri-County Industries	Workforce	42,000	42,000	42,000
Nash Arts Council	Arts & Recreation	30,000	30,000	10,000
Boys and Girls Club	Education, Workforce, Health & Safety, Nutrition, Arts & Recreation	25,000	40,000	25,000
United Community Ministries	Housing	30,000	45,000	30,000
Downeast Partnership	Education	10,000	15,000	10,000
Spaulding Center	Communittee Services	24,000	373,740	20,000
Christian Fellowship	Housing	6,860	6,860	6,860
Peacemakers	Education	10,000	10,000	10,000
United Way - NC 2-1-1 Program	Health & Safety	5,000	7,500	5,000
The Mercer Foundation	Nutrition		25,000	3,000
Communittees in Schools	Education		98,261	-
STEP Partnership	Education/Workforce		24,999	-
Outside Agency Funding		183,860	719,360	162,860

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NASH COUNTY, NORTH CAROLINA

2023-2024 ANNUAL BUDGET
FIRE DISTRICT TAX RATES

<u>FIRE DISTRICT</u>	<u>APPROVED TAX RATE 2022-2023</u>	<u>RECOMMENDED TAX RATE 2023-2024</u>	<u>INCREASE</u>
Stanhope	0.100	0.100	0.0000
Stony Creek	0.070	0.070	0.0000
Green Hornet	0.070	0.070	0.0000
Harrison	0.120	0.120	0.0000
Ferrells	0.1336	0.1336	0.0000
N. S. Gulley	0.1500	0.1500	0.0000
Silver Lake	0.090	0.1145 *	0.0245
Sims	0.0464	0.070 *	0.0236
Tri-County	0.130	0.130	0.0000
Salem	0.140	0.150 *	0.0100
West Mount	0.130	0.130	0.0000
Coopers	0.085	0.085	0.0000
Castalia	0.1150	0.1250 *	0.0100
Spring Hope	0.100	0.100	0.0000
Middlesex	0.100	0.100	0.0000
Whitakers	0.085	0.085	0.0000
Red Oak	0.070	0.070	0.0000
Momeyer	0.080	0.080	0.0000

* Requesting Tax Rate Increase in FY2023-2024



Silver Lake Volunteer Fire Department

5215 Hornes Church Rd, Wilson, NC 27896

(252) 237-2780

Phil Batts
Fire Chief

Jason Bisette
Assistant Fire Chief

Tracy Mosley
Assistant Fire Chief

"WHEN MINUTES COUNT, COUNT ON US!"

To Nash County,

Silver Lake Volunteer Fire Department's Board membership has found it necessary to request an increase in our Nash County district tax rate by \$.02/\$100.00. After discussing increasing cost to operate the department along with increasing need to meet public safety standards, the board membership found it this necessary and therefore a motion was made to do so. Upward moving prices of essential first responders' equipment along with new regulations and standards have greatly increased the cost of daily operations. The department is in desperate need to replace a 1993 E-One pumper that is obsolete and struggles to pass pump testing each year. This pumper's impending replacement will cost upwards of \$700,000, straining the current budget. Replacing this pumper is required for the safety of the public that we serve. Thank you for your consideration in this matter.

Board Chairman, Wayne Stone

Secretary, Robert Jackson



**BAILEY FIRE DEPARTMENT GREEN
HORNET FIRE DISTRICT, INC.**



100% Volunteer

March 8, 2023

Nash County Finance

To whom it may concern,

I am writing on behalf of the Bailey Fire Department's Board of Directors to request a budget increase from 0.464 to .07 for the Sims Fire District we recently acquired. This increase would bring the new district up to match our current tax rate of .07 for the Green Hornet Fire District. If approved, we plan to use the additional funds to help cover the increased operating costs associated with the inflationary environment we are currently in. Thanks in advance for your consideration.

Thanks,

Clay Whitley
Treasurer – Board Member
Bailey Fire Department

P.O. Box 816, Bailey, NC 27807

252-966-2278



Salem District Volunteer Fire Dept. Inc.
4559 Swift Creek School Road • Whitakers, NC 27891
Phone: 252-937-0553 • Fax: 252-937-4239---
Emergencies: 911

To whom this may concern,

I am pleased to be writing this letter of support on behalf of Salem District Volunteer Fire Department Inc.

As an organization our mission is to protect the community we serve and surrounding communities. We've long admired and took advantage of the incentives across the organization to fund projects and purchase necessities needed to successfully complete duties. Through this letter, we are requesting a .01% increase for the current tax rate for our budget placing the rate at 0.15 rather than 0.14.

In asking for the increase, we will be able to increase the pay for our paid staff to \$15.00 per hour rather than \$12.00 currently worked. Providing the increase will benefit Salem VFD in which we can keep paid employees working with Salem and with hopes of bringing on new employees that are currently receiving similar pay in surrounding fire departments. This increase will keep up with the pay inflation which increased over 3 percent in 2022. The increase will also allow up to date equipment and technology needed in the workplace to accurately respond to day-to-day operations as needed. Such as computers and computer systems, portable radios, supplies.

We value the support and look forward to accomplishing more in the coming years thanks to generous change request such as this.

Sincerely,

Nathan Evans

Chief, Salem District Volunteer Fire Department Inc



Castalia Fire Department

PO Box 212 • 11065 Lancaster Store Road • Castalia, NC 27816
Phone: (252) 459-4777 • Emergency: Dial 911

March 20, 2023

Nash County Commissioners,
Nash County Fire Marshal Office,

The Castalia Volunteer Fire Department is requesting a tax increase of 1¢. The increase will help cover expenses of a new fire engine. The enclosed budget accounts for the increase.

This will bring our current tax rate from .1150 to .1250. Thank you in advance for your support in this matter.

If you have any questions, please contact me at 252-813-6749.

Thank you,

Robert "Bobby" Newbold
President

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**GENERAL FUND
GENERAL GOVERNMENT**

Governing Body
Administration
Grants & Intergovernmental
Finance
Human Resources
Tax
Legal Services
Court Facilities
Administration Building Facilities
Elections Operations
Election Costs
Register of Deeds
Management Information Services
Technology
Public Communication
Public Buildings
Non-Departmental Costs

GENERAL FUND
GENERAL GOVERNMENT

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104110 GOVERNING BODY					
SALARY AND BENEFITS	82,789.00	82,836.00	85,336.00	98,701.00	19.20%
PROFESSIONAL SERVICE	0.00	500.00	0.00	2,000.00	300.00%
OTHER OPERATING EXP	45,366.31	61,065.00	65,565.00	96,510.00	58.00%
CAPITAL	0.00	0.00	21,000.00	0.00	0.00%
GOVERNING BODY	128,155.31	144,401.00	171,901.00	197,211.00	36.60%
104120 ADMINISTRATION					
SALARY AND BENEFITS	499,677.37	508,353.00	508,353.00	549,070.00	8.00%
PROFESSIONAL SERVICE	3,074.55	2,775.00	1,775.00	2,825.00	1.80%
OTHER OPERATING EXP	27,213.56	31,148.00	32,148.00	43,790.00	40.60%
ADMINISTRATION	529,965.48	542,276.00	542,276.00	595,685.00	9.80%
104125 GRANTS & INTERGOVERNMENTAL					
SALARY AND BENEFITS	248,897.40	269,708.00	288,331.00	302,468.00	12.10%
PROFESSIONAL SERVICE	0.00	1,000.00	1,000.00	1,000.00	0.00%
OTHER OPERATING EXP	5,482.52	10,223.00	10,485.00	10,223.00	0.00%
GRANTS AND DONATIONS	43,120.00	0.00	13,450.00	0.00	0.00%
GRANTS & INTERGOVERNMENTAL	297,499.92	280,931.00	313,266.00	313,691.00	11.70%
104130 FINANCE					
SALARY AND BENEFITS	659,347.12	747,133.00	747,133.00	790,053.00	5.70%
OTHER OPERATING EXP	21,472.75	22,838.00	22,838.00	32,186.00	40.90%
FINANCE	680,819.87	769,971.00	769,971.00	822,239.00	6.80%
104135 HUMAN RESOURCES					
SALARY AND BENEFITS	299,493.77	334,358.00	332,558.00	357,459.00	6.90%
PROFESSIONAL SERVICE	6,834.75	6,200.00	8,354.00	6,500.00	4.80%
OTHER OPERATING EXP	8,356.66	13,850.00	13,496.00	20,935.00	51.20%
HUMAN RESOURCES	314,685.18	354,408.00	354,408.00	384,894.00	8.60%
104140 TAX					
SALARY AND BENEFITS	1,543,095.99	1,708,572.00	1,625,927.00	1,721,503.00	0.80%
PROFESSIONAL SERVICE	29,096.41	50,505.00	50,005.00	51,375.00	1.70%
OTHER OPERATING EXP	337,392.52	357,170.00	377,670.00	405,897.00	13.60%
CAPITAL	21,324.84	0.00	0.00	0.00	0.00%
TAX	1,930,909.76	2,116,247.00	2,053,602.00	2,178,775.00	3.00%
104150 LEGAL					
PROFESSIONAL SERVICE	317,443.13	240,000.00	268,950.00	240,000.00	0.00%
LEGAL	317,443.13	240,000.00	268,950.00	240,000.00	0.00%

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104160 COURT FACILITIES					
SALARY AND BENEFITS	2,700.00	0.00	0.00	2,700.00	0.00%
PROFESSIONAL SERVICE	10,902.50	0.00	8,498.00	27,826.00	0.00%
OTHER OPERATING EXP	284,543.92	330,779.00	389,399.00	361,184.00	9.20%
CAPITAL	54,616.80	0.00	472,499.00	0.00	0.00%
COURT FACILITIES	352,763.22	330,779.00	870,396.00	391,710.00	18.40%
104165 ADMINISTRATION BUILDING					
SALARY AND BENEFITS	704,628.27	748,924.00	674,824.00	785,412.00	4.90%
PROFESSIONAL SERVICE	1,185.00	9,000.00	6,000.00	6,000.00	-33.30%
OTHER OPERATING EXP	286,778.32	317,984.00	400,799.00	360,561.00	13.40%
CAPITAL	21,427.46	0.00	186,675.00	0.00	0.00%
ADMINISTRATION BUILDIN	1,014,019.05	1,075,908.00	1,268,298.00	1,151,973.00	7.10%
104170 ELECTION OPERATIONS					
SALARY AND BENEFITS	237,815.23	260,141.00	260,141.00	283,851.00	9.10%
OTHER OPERATING EXP	54,200.34	79,100.00	79,100.00	78,850.00	-0.30%
ELECTION OPERATIONS	292,015.57	339,241.00	339,241.00	362,701.00	6.90%
104171 ELECTION COSTS					
SALARY AND BENEFITS	76,283.81	80,262.00	93,292.00	171,706.00	113.90%
OTHER OPERATING EXP	104,833.01	110,850.00	97,820.00	127,550.00	15.10%
ELECTION COSTS	181,116.82	191,112.00	191,112.00	299,256.00	56.60%
104180 REGISTER OF DEEDS					
SALARY AND BENEFITS	317,627.85	346,741.00	344,741.00	352,304.00	1.60%
OTHER OPERATING EXP	66,677.65	81,696.00	120,264.00	82,890.00	1.50%
GRANTS AND DONATIONS	0.00	0.00	4,000.00	0.00	0.00%
REGISTER OF DEEDS	384,305.50	428,437.00	469,005.00	435,194.00	1.60%
104210 MANAGEMENT INFORMATION SERVICE					
SALARY AND BENEFITS	658,323.21	784,091.00	846,736.00	947,417.00	20.80%
PROFESSIONAL SERVICE	8,358.21	11,160.00	12,380.00	11,160.00	0.00%
OTHER OPERATING EXP	17,872.84	21,671.00	20,451.00	23,430.00	8.10%
MANAGEMENT INFORMATION	684,554.26	816,922.00	879,567.00	982,007.00	20.20%
104211 TECHNOLOGY					
OTHER OPERATING EXP	805,962.98	905,184.00	920,849.00	1,035,119.00	14.40%
CAPITAL	103,059.64	0.00	46,323.00	0.00	0.00%
TECHNOLOGY	909,022.62	905,184.00	967,172.00	1,035,119.00	14.40%
104212 PIO COMMUNICATIONS					
SALARY AND BENEFITS	141,841.72	172,130.00	172,130.00	175,753.00	2.10%
PROFESSIONAL SERVICE	272.50	5,000.00	2,410.00	5,000.00	0.00%
OTHER OPERATING EXP	10,111.13	11,160.00	13,750.00	25,815.00	131.30%
PIO COMMUNICATIONS	152,225.35	188,290.00	188,290.00	206,568.00	9.70%

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104260 PUBLIC BUILDINGS					
PROFESSIONAL SERVICE	15,146.00	3,000.00	3,000.00	3,000.00	0.00%
OTHER OPERATING EXP	351,792.18	514,022.00	571,728.00	587,049.00	14.20%
CAPITAL	83,566.00	0.00	89,730.00	0.00	0.00%
PUBLIC BUILDINGS	450,504.18	517,022.00	664,458.00	590,049.00	14.10%
104290 NON-DEPARTMENTAL COSTS					
SALARY AND BENEFITS	2,348,948.37	945,262.00	945,262.00	1,059,700.00	12.10%
PROFESSIONAL SERVICE	254,450.61	162,500.00	179,400.00	176,150.00	8.40%
OTHER OPERATING EXP	493,594.02	591,500.00	591,500.00	662,250.00	12.00%
OTHER ASSISTANCE	412,943.63	0.00	0.00	0.00	0.00%
NON-DEPARTMENTAL COSTS	3,509,936.63	1,699,262.00	1,716,162.00	1,898,100.00	11.70%
GRAND TOTAL	12,129,941.85	10,940,391.00	12,028,075.00	12,085,172.00	10.50%

GENERAL FUND CAPITAL

Capital items and certain services for all Nash County General Fund departments are housed in County Capital. Funds are transferred to the respective departments after procurement procedures. The County maintains a five year Capital Improvement Plan.

GENERAL FUND CAPITAL

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104261 COUNTY CAPITAL IMPROVEMENTS					
PROFESSIONAL SERVICE	0.00	0.00	0.00	100,000.00	0.00%
CAPITAL	0.00	0.00	246,178.00	2,529,412.00	0.00%
COUNTY CAPITAL IMPROVE	0.00	0.00	246,178.00	2,629,412.00	0.00%
GRAND TOTAL	0.00	0.00	246,178.00	2,629,412.00	0.00%

**GENERAL FUND
PUBLIC SAFETY**

Building Security
Sheriff
Court Security
Highway Safety Grant
School Resource Officers NCPs
Jail
Court Impact
Jail-COVID Confinement Facility Grant
Governors Crime Commission Grants
Emergency Communications
Fire & Rescue Services
Forestry
Medical Examiner
Emergency Services
Emergency Medical Services
Animal Control

GENERAL FUND
PUBLIC SAFETY

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104301 BUILDING SECURITY					
SALARY AND BENEFITS	0.00	42,800.00	91,185.00	104,913.00	1.45
PROFESSIONAL SERVICE	0.00	0.00	0.00	70,000.00	0.00
OTHER OPERATING EXP	1,557.92	500.00	1,160.00	9,490.00	17.98
BUILDING SECURITY	1,557.92	43,300.00	92,345.00	184,403.00	3.26
104310 SHERIFF					
SALARY AND BENEFITS	5,815,530.54	6,970,016.00	6,708,891.00	7,261,389.00	0.04
PROFESSIONAL SERVICE	9,587.27	8,100.00	10,788.00	10,000.00	0.24
OTHER OPERATING EXP	1,224,373.82	1,224,694.00	1,581,871.00	1,290,600.00	0.05
CAPITAL	256,995.47	0.00	409,508.00	0.00	0.00
GRANTS AND DONATIONS	44,053.13	0.00	132,274.00	0.00	0.00
SHERIFF	7,350,540.23	8,202,810.00	8,843,332.00	8,561,989.00	0.05
104311 COURT SECURITY					
SALARY AND BENEFITS	1,293,823.00	1,641,755.00	1,641,755.00	1,410,577.00	(0.14)
COURT SECURITY	1,293,823.00	1,641,755.00	1,641,755.00	1,410,577.00	(0.14)
104312 HIGHWAY SAFETY GRANT					
SALARY AND BENEFITS	122,560.62	140,692.00	276,510.00	300,174.00	1.13
OTHER OPERATING EXP	59.31	0.00	54,506.00	0.00	0.00
CAPITAL	0.00	0.00	171,494.00	0.00	0.00
HIGHWAY SAFETY GRANT	122,619.93	140,692.00	502,510.00	300,174.00	1.13
104318 SCHOOL RESOURCE OFFICERS NCPS					
SALARY AND BENEFITS	347,905.21	419,716.00	419,716.00	779,813.00	0.86
OTHER OPERATING EXP	17,459.76	29,655.00	29,655.00	27,920.00	(0.06)
SCHOOL RESOURCE OFFICE	365,364.97	449,371.00	449,371.00	807,733.00	0.80
104320 JAIL					
SALARY AND BENEFITS	2,631,917.33	3,719,757.00	3,356,649.00	3,596,997.00	(0.03)
PROFESSIONAL SERVICE	475,596.42	564,990.00	943,035.00	781,185.00	0.38
OTHER OPERATING EXP	1,400,829.92	1,501,677.00	1,517,892.00	1,487,250.00	(0.01)
CAPITAL	47,087.60	0.00	61,400.00	0.00	0.00
JAIL	4,555,431.27	5,786,424.00	5,878,976.00	5,865,432.00	0.01
104321 COURT EMPACT					
SALARY AND BENEFITS	70,210.73	73,701.00	73,701.00	74,940.00	0.02
OTHER OPERATING EXP	40,108.89	60,100.00	60,100.00	45,500.00	(0.24)
COURT EMPACT	110,319.62	133,801.00	133,801.00	120,440.00	(0.10)
104324 JAIL-COVID CONFINEMENT FAC GRT					
OTHER OPERATING EXP	0.00	0.00	68,827.00	18,523.00	0.00
JAIL-COVID CONFINEMENT	0.00	0.00	68,827.00	18,523.00	0.00

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104326 GOVERNORS CRIME COMM. GRANTS					
GRANTS AND DONATIONS	0.00	0.00	36,601.00	7,200.00	0.00
GOVERNORS CRIME COMM.	0.00	0.00	36,601.00	7,200.00	0.00
104330 EMERGENCY COMMUNICATIONS					
SALARY AND BENEFITS	1,816,479.06	2,085,142.00	2,075,790.00	2,301,950.00	0.10
OTHER OPERATING EXP	94,325.49	129,766.00	137,668.00	178,414.00	0.38
CAPITAL	48,198.00	0.00	726,837.00	0.00	0.00
EMERGENCY COMMUNICATIO	1,959,002.55	2,214,908.00	2,940,295.00	2,480,364.00	0.12
104340 FIRE & RESCUE SERVICES					
PROFESSIONAL SERVICE	254,360.00	254,360.00	254,360.00	254,360.00	0.00
FIRE & RESCUE SERVICES	254,360.00	254,360.00	254,360.00	254,360.00	0.00
104345 FORESTRY					
OTHER OPERATING EXP	111,711.02	140,397.00	140,397.00	155,485.00	0.11
FORESTRY	111,711.02	140,397.00	140,397.00	155,485.00	0.11
104360 MEDICAL EXAMINER					
PROFESSIONAL SERVICE	67,450.00	75,000.00	95,000.00	75,000.00	0.00
MEDICAL EXAMINER	67,450.00	75,000.00	95,000.00	75,000.00	0.00
104370 EMERGENCY SERVICES					
SALARY AND BENEFITS	498,385.98	587,019.00	581,719.00	587,185.00	0.00
PROFESSIONAL SERVICE	0.00	0.00	9,450.00	0.00	0.00
OTHER OPERATING EXP	69,942.10	77,749.00	87,732.00	171,105.00	1.20
CAPITAL	60,822.98	0.00	0.00	0.00	0.00
GRANTS AND DONATIONS	12,319.39	0.00	69,500.00	20,113.00	0.00
EMERGENCY SERVICES	641,470.45	664,768.00	748,401.00	778,403.00	0.17
104375 EMERGENCY MEDICAL SERVICES					
SALARY AND BENEFITS	6,349,158.39	7,923,194.00	7,859,499.00	8,976,504.00	0.14
PROFESSIONAL SERVICE	213,025.16	216,700.00	228,200.00	233,700.00	0.08
OTHER OPERATING EXP	1,123,065.06	1,118,412.00	1,173,051.00	1,137,849.00	0.02
CAPITAL	49,398.73	0.00	997,531.00	0.00	0.00
EMERGENCY MEDICAL SERV	7,734,647.34	9,258,306.00	10,258,281.00	10,348,053.00	0.12
104380 ANIMAL CONTROL					
SALARY AND BENEFITS	245,971.65	309,925.00	267,425.00	385,918.00	0.25
PROFESSIONAL SERVICE	42,695.00	46,050.00	55,290.00	46,100.00	0.00
OTHER OPERATING EXP	47,991.51	58,696.00	61,556.00	77,397.00	0.32
CAPITAL	0.00	0.00	72,524.00	0.00	0.00
ANIMAL CONTROL	336,658.16	414,671.00	456,795.00	509,415.00	0.23
GRAND TOTAL	24,904,956.46	29,420,563.00	32,541,047.00	31,877,551.00	0.09

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**GENERAL FUND
ECONOMIC AND PHYSICAL DEVELOPMENT**

Airport
Rural Transportation Planning
Planning and Development
Inspections
Economic Development
Cooperative Extension
Soil/Water Conservation

**GENERAL FUND
ECONOMIC DEVELOPMENT**

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104530 AIRPORT					
OTHER OPERATING EXP	47,857.00	47,857.00	47,857.00	47,857.00	0.00%
AIRPORT	47,857.00	47,857.00	47,857.00	47,857.00	0.00%
104531 RURAL TRANS PLANNING ORG					
SALARY AND BENEFITS	98,613.90	96,052.00	96,052.00	0.00	-100.00%
PROFESSIONAL SERVICE	105,179.22	12,295.00	132,116.00	140,048.00	1039.10%
OTHER OPERATING EXP	19,681.98	30,274.00	30,274.00	0.00	-100.00%
RURAL TRANS PLANNING ORG	223,475.10	138,621.00	258,442.00	140,048.00	1.00%
104910 PLANNING AND DEVELOPMENT					
SALARY AND BENEFITS	334,140.17	387,184.00	387,184.00	360,243.00	-7.00%
PROFESSIONAL SERVICE	70,978.88	7,500.00	36,556.00	8,450.00	12.70%
OTHER OPERATING EXP	40,392.68	42,300.00	45,156.00	42,200.00	-0.20%
PLANNING AND DEVELOPME	445,511.73	436,984.00	468,896.00	410,893.00	-6.00%
104912 INSPECTIONS					
SALARY AND BENEFITS	408,328.54	459,336.00	459,336.00	573,148.00	24.80%
PROFESSIONAL SERVICE	0.00	0.00	89,096.00	0.00	0.00%
OTHER OPERATING EXP	34,459.47	39,019.00	39,019.00	125,500.00	221.60%
INSPECTIONS	442,788.01	498,355.00	587,451.00	698,648.00	40.20%
104920 ECONOMIC DEVELOPMENT					
SALARY AND BENEFITS	306,826.09	363,047.00	363,047.00	380,926.00	4.90%
PROFESSIONAL SERVICE	53,634.82	25,015.00	353,919.00	47,140.00	88.40%
OTHER OPERATING EXP	125,917.56	158,887.00	158,887.00	110,690.00	-30.30%
CAPITAL	961,944.47	0.00	464,601.00	0.00	0.00%
OUTSIDE AGENCIES	10,000.00	0.00	0.00	0.00	0.00%
ECO INCENTIVES	1,473,228.52	1,663,875.00	1,865,937.00	1,859,000.00	11.70%
ECONOMIC DEVELOPMENT	2,931,551.46	2,210,824.00	3,206,391.00	2,397,756.00	8.50%
104950 COOPERATIVE EXTENSION					
SALARY AND BENEFITS	337,698.67	365,093.00	365,093.00	386,405.00	5.80%
OTHER OPERATING EXP	55,099.56	64,807.00	75,833.00	63,285.00	-2.30%
CAPITAL	500.00	0.00	15,323.00	0.00	0.00%
GRANTS AND DONATIONS	2,861.57	0.00	5,000.00	0.00	0.00%
COOPERATIVE EXTENSION	396,159.80	429,900.00	461,249.00	449,690.00	4.60%
104960 SOIL/WATER CONSERVATION					
SALARY AND BENEFITS	291,299.31	368,935.00	368,935.00	381,365.00	3.40%
OTHER OPERATING EXP	13,380.15	37,699.00	37,699.00	38,375.00	1.80%
SOIL/WATER CONSERVATION	304,679.46	406,634.00	406,634.00	419,740.00	3.20%
GRAND TOTAL	4,792,022.56	4,169,175.00	5,436,920.00	4,564,632.00	9.50%

GENERAL FUND HEALTH

General Health
Bioterrorism Program
Family Planning
CDC Advancing Equity
Community Alternatives Program
Child Service Coordinator
OB Case Management
Immunization Action Plan
Aids
Tuberculosis
Lead Grant
Woman Infant Child
Healthy Start Baby Love Plus
Breast & Cervical Cancer
Child Health
Maternal Health
Health Promotion
Environmental Health
Communicable Disease

GENERAL FUND HEALTH

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105110 GENERAL HEALTH					
SALARY AND BENEFITS	1,343,095.19	1,942,262.00	1,897,262.00	1,836,350.00	-5.50%
PROFESSIONAL SERVICE	106,322.95	116,097.00	114,597.00	111,680.00	-3.80%
OTHER OPERATING EXP	386,676.47	491,038.00	515,677.00	513,954.00	4.70%
CAPITAL	0.00	0.00	25,000.00	0.00	0.00%
GENERAL HEALTH	<u>1,836,094.61</u>	<u>2,549,397.00</u>	<u>2,552,536.00</u>	<u>2,461,984.00</u>	<u>-3.40%</u>
105114 BIOTERRORISM PROGRAM					
SALARY AND BENEFITS	15,287.64	34,019.00	34,019.00	36,913.00	8.50%
OTHER OPERATING EXP	3,244.26	3,396.00	3,396.00	459.00	-86.50%
BIOTERRORISM PROGRAM	<u>18,531.90</u>	<u>37,415.00</u>	<u>37,415.00</u>	<u>37,372.00</u>	<u>-0.10%</u>
105120 FAMILY PLANNING					
SALARY AND BENEFITS	715,262.61	1,038,254.00	1,028,354.00	1,077,593.00	3.80%
PROFESSIONAL SERVICE	77,763.49	65,652.00	79,952.00	65,448.00	-0.30%
OTHER OPERATING EXP	100,009.20	176,825.00	172,425.00	131,187.00	-25.80%
FAMILY PLANNING	<u>893,035.30</u>	<u>1,280,731.00</u>	<u>1,280,731.00</u>	<u>1,274,228.00</u>	<u>-0.50%</u>
105132 CDC ADVANCING EQUITY					
SALARY AND BENEFITS	0.00	35,000.00	35,000.00	0.00	-100.00%
OTHER OPERATING EXP	0.00	32,980.00	32,980.00	0.00	-100.00%
CDC ADVANCING EQUITY	<u>0.00</u>	<u>67,980.00</u>	<u>67,980.00</u>	<u>0.00</u>	<u>-100.00%</u>
105135 COMMUNITY ALTERNATIVES PROG					
SALARY AND BENEFITS	321,637.24	358,902.00	358,902.00	443,183.00	23.50%
OTHER OPERATING EXP	52,854.88	212,123.00	225,049.00	181,428.00	-14.50%
COMMUNITY ALTERNATIVES PROG	<u>374,492.12</u>	<u>571,025.00</u>	<u>583,951.00</u>	<u>624,611.00</u>	<u>9.40%</u>
105140 CHILD SERVICE COORDINATOR					
SALARY AND BENEFITS	223,847.72	255,032.00	255,032.00	302,659.00	18.70%
PROFESSIONAL SERVICE	105.00	505.00	505.00	305.00	-39.60%
OTHER OPERATING EXP	10,686.42	21,217.00	21,217.00	15,845.00	-25.30%
CHILD SERVICE COORDINA	<u>234,639.14</u>	<u>276,754.00</u>	<u>276,754.00</u>	<u>318,809.00</u>	<u>15.20%</u>
105141 OB CASE MGNT					
SALARY AND BENEFITS	238,224.28	283,546.00	283,546.00	329,052.00	16.00%
PROFESSIONAL SERVICE	105.00	105.00	105.00	105.00	0.00%
OTHER OPERATING EXP	10,888.87	39,331.00	39,331.00	17,177.00	-56.30%
OB CASE MGNT	<u>249,218.15</u>	<u>322,982.00</u>	<u>322,982.00</u>	<u>346,334.00</u>	<u>7.20%</u>
105145 IMMUNIZATION ACTION PLAN					
SALARY AND BENEFITS	38,408.36	37,678.00	37,678.00	34,786.00	-7.70%
OTHER OPERATING EXP	513.66	3,300.00	3,300.00	3,150.00	-4.50%
IMMUNIZATION ACTION PLN	<u>38,922.02</u>	<u>40,978.00</u>	<u>40,978.00</u>	<u>37,936.00</u>	<u>-7.40%</u>

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105170 AIDS					
SALARY AND BENEFITS	54,038.86	58,418.00	58,418.00	56,755.00	-2.80%
OTHER OPERATING EXP	9,312.83	15,253.00	15,253.00	9,165.00	-39.90%
AIDS	63,351.69	73,671.00	73,671.00	65,920.00	-10.50%
105180 TUBERCULOSIS					
SALARY AND BENEFITS	126,601.48	189,409.00	189,409.00	185,514.00	-2.10%
PROFESSIONAL SERVICE	887.39	5,000.00	5,000.00	4,100.00	-18.00%
OTHER OPERATING EXP	8,461.88	10,230.00	10,725.00	9,025.00	-11.80%
TUBERCULOSIS	135,950.75	204,639.00	205,134.00	198,639.00	-2.90%
105209 LEAD GRANT					
OTHER OPERATING EXP	0.00	14,450.00	14,450.00	14,450.00	0.00%
LEAD GRANT	0.00	14,450.00	14,450.00	14,450.00	0.00%
105211 WOMAN INFANT CHILD					
SALARY AND BENEFITS	399,579.82	614,855.00	584,855.00	611,322.00	-0.60%
PROFESSIONAL SERVICE	24,892.13	0.00	30,000.00	0.00	0.00%
OTHER OPERATING EXP	14,088.16	17,368.00	17,368.00	15,768.00	-9.20%
WOMAN INFANT CHILD	438,560.11	632,223.00	632,223.00	627,090.00	-0.80%
105212 HEALTHY START BABY LOVE PLUS					
SALARY AND BENEFITS	80,454.74	115,430.00	107,430.00	123,177.00	6.70%
PROFESSIONAL SERVICE	53,954.03	35,105.00	43,105.00	22,406.00	-36.20%
OTHER OPERATING EXP	7,089.79	6,964.00	7,206.00	6,130.00	-12.00%
HEALTHY START BABY LOVE PLUS	141,498.56	157,499.00	157,741.00	151,713.00	-3.70%
105213 BREAST & CERVICAL CANCER					
SALARY AND BENEFITS	15,932.01	16,524.00	16,524.00	18,403.00	11.40%
PROFESSIONAL SERVICE	41,459.35	55,326.00	55,326.00	46,396.00	-16.10%
OTHER OPERATING EXP	0.00	0.00	1,791.00	150.00	0.00%
BREAST & CERVICAL CANCER	57,391.36	71,850.00	73,641.00	64,949.00	-9.60%
105216 CHILD HEALTH					
SALARY AND BENEFITS	426,917.83	485,729.00	485,729.00	453,986.00	-6.50%
PROFESSIONAL SERVICE	29,286.00	43,488.00	43,488.00	45,026.00	3.50%
OTHER OPERATING EXP	45,385.63	54,045.00	54,045.00	57,105.00	5.70%
GRANTS AND DONATIONS	250,000.00	250,000.00	250,000.00	250,000.00	0.00%
CHILD HEALTH	751,589.46	833,262.00	833,262.00	806,117.00	-3.30%
105217 MATERNAL HEALTH					
SALARY AND BENEFITS	700,796.13	779,407.00	775,507.00	811,963.00	4.20%
PROFESSIONAL SERVICE	72,674.10	75,024.00	79,424.00	77,748.00	3.60%
OTHER OPERATING EXP	45,445.21	59,096.00	58,596.00	53,714.00	-9.10%
MATERNAL HEALTH	818,915.44	913,527.00	913,527.00	943,425.00	3.30%
105218 HEALTH PROMOTION					
SALARY AND BENEFITS	76,936.28	80,804.00	80,804.00	84,994.00	5.20%
OTHER OPERATING EXP	2,392.17	5,589.00	5,589.00	5,452.00	-2.50%
HEALTH PROMOTION	79,328.45	86,393.00	86,393.00	90,446.00	4.70%

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105220 ENVIRONMENTAL HEALTH					
SALARY AND BENEFITS	891,209.84	965,803.00	952,503.00	1,009,364.00	4.50%
OTHER OPERATING EXP	56,773.52	65,580.00	65,299.00	61,016.00	-7.00%
CAPITAL	0.00	0.00	23,581.00	0.00	0.00%
GRANTS AND DONATIONS	10,358.70	16,000.00	16,000.00	16,000.00	0.00%
ENVIRONMENTAL HEALTH	958,342.06	1,047,383.00	1,057,383.00	1,086,380.00	3.70%
105225 COMMUNICABLE DISEASE					
SALARY AND BENEFITS	143,449.24	154,964.00	154,964.00	171,615.00	10.70%
PROFESSIONAL SERVICE	35,900.00	43,952.00	43,952.00	44,948.00	2.30%
OTHER OPERATING EXP	19,562.76	22,604.00	22,604.00	21,427.00	-5.20%
COMMUNICABLE DISEASE	198,912.00	221,520.00	221,520.00	237,990.00	7.40%
GRAND TOTAL	7,288,773.12	9,403,679.00	9,432,272.00	9,388,393.00	-0.20%

**GENERAL FUND
SOCIAL SERVICES**

Social Services - General 1571

IVD - 1571

Social Services - Other

DSS - County Only Participation

**GENERAL FUND
SOCIAL SERVICES**

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105510 SOCIAL SERVICES-GENERAL 1571					
SALARY AND BENEFITS	9,821,617.47	11,496,125.00	11,436,808.00	12,882,326.00	12.10%
PROFESSIONAL SERVICE	24,107.40	23,500.00	96,890.00	135,678.00	477.40%
OTHER OPERATING EXP	433,361.28	488,305.00	755,427.00	727,566.00	49.00%
CAPITAL	118,560.71	0.00	17,078.00	0.00	0.00%
OTHER ASSISTANCE	2,195,278.60	961,625.00	974,065.00	1,041,094.00	8.30%
SOCIAL SERVICES-GENERAL 1571	<u>12,592,925.46</u>	<u>12,969,555.00</u>	<u>13,280,268.00</u>	<u>14,786,664.00</u>	<u>14.00%</u>
105515 IVD - 1571					
SALARY AND BENEFITS	1,216,798.11	1,370,921.00	1,370,921.00	1,413,953.00	3.10%
OTHER OPERATING EXP	42,075.31	48,015.00	48,015.00	48,910.00	1.90%
IVD - 1571	<u>1,258,873.42</u>	<u>1,418,936.00</u>	<u>1,418,936.00</u>	<u>1,462,863.00</u>	<u>3.10%</u>
105525 SOCIAL SERVICES - OTHER					
OTHER ASSISTANCE	669,488.02	648,342.00	702,704.00	713,794.00	10.10%
SPEC ASSISTANCE	488,751.82	603,474.00	595,474.00	463,680.00	-23.20%
SOCIAL SERVICES - OTHER	<u>1,158,239.84</u>	<u>1,251,816.00</u>	<u>1,298,178.00</u>	<u>1,177,474.00</u>	<u>-5.90%</u>
105535 DSS - COUNTY ONLY PARTICIPATION					
OTHER ASSISTANCE	50,248.71	62,568.00	91,368.00	107,330.00	71.50%
SPEC ASSISTANCE	5,135.19	7,500.00	8,700.00	7,000.00	-6.70%
DSS - COUNTY ONLY PARTICIPATION	<u>55,383.90</u>	<u>70,068.00</u>	<u>100,068.00</u>	<u>114,330.00</u>	<u>63.20%</u>
GRAND TOTAL	<u>15,065,422.62</u>	<u>15,710,375.00</u>	<u>16,097,450.00</u>	<u>17,541,331.00</u>	<u>11.70%</u>

**GENERAL FUND
OTHER HUMAN SERVICES**

Office Juvenile Justice

Mental Health

Home Care Community Block Grant

Aging/Senior Center

Aging Department Grants

Senior Center - Caregiver Grant

Senior Center - Health Insurance Information Program - SHIIP

Medical Improvement Patient Provider Act

Veteran Service

Local Human Services

**GENERAL FUND
OTHER HUMAN SERVICES**

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105235 OFFICE JUVENILE JUSTICE					
GRANTS AND DONATIONS	437,853.00	435,153.00	435,153.00	435,353.00	0.00%
OFFICE JUVENILE JUSTICE	437,853.00	435,153.00	435,153.00	435,353.00	0.00%
105310 MENTAL HEALTH					
PROFESSIONAL SERVICE	120,000.00	120,000.00	120,000.00	120,000.00	0.00%
OTHER OPERATING EXP	200,142.17	175,000.00	250,000.00	195,000.00	11.40%
OUTSIDE AGENCIES	6,860.00	6,860.00	6,860.00	0.00	-100.00%
MENTAL HEALTH	327,002.17	301,860.00	376,860.00	315,000.00	4.40%
105330 HOME CARE COMMUNITY BLOCK GRNT					
SALARY AND BENEFITS	0.00	0.00	0.00	0.00	0.00%
GRANTS AND DONATIONS	756,761.23	752,516.00	817,445.00	764,429.00	1.60%
OTHER ASSISTANCE	88,941.00	103,151.00	89,426.00	117,268.00	13.70%
HOME CARE COMMUNITY BLOCK GRNT	845,702.23	855,667.00	906,871.00	881,697.00	3.00%
105810 AGING/SENIOR CENTER					
SALARY AND BENEFITS	295,579.10	324,669.00	324,669.00	396,228.00	22.00%
OTHER OPERATING EXP	47,674.99	50,552.00	68,555.00	52,959.00	4.80%
CAPITAL	2,896.04	0.00	0.00	0.00	0.00%
GRANTS AND DONATIONS	7,375.98	10,000.00	38,191.00	15,000.00	50.00%
AGING/SENIOR CENTER	353,526.11	385,221.00	431,415.00	464,187.00	20.50%
105813 AGING DEPT. GRANTS					
SALARY AND BENEFITS	5,908.00	5,910.00	5,910.00	6,212.00	5.10%
OTHER OPERATING EXP	4,784.42	4,783.00	8,667.00	4,000.00	-16.40%
AGING DEPT. GRANTS	10,692.42	10,693.00	14,577.00	10,212.00	-4.50%
105814 SR CTR - CAREGIVER GRANT					
SALARY AND BENEFITS	17,830.49	20,408.00	16,506.00	18,496.00	-9.40%
OTHER OPERATING EXP	2,092.81	0.00	2,800.00	2,800.00	0.00%
GRANTS AND DONATIONS	4,691.34	0.00	3,000.00	2,800.00	0.00%
SR CTR - CAREGIVER GRANT	24,614.64	20,408.00	22,306.00	24,096.00	18.10%
105815 SR HEALTH INS INFO PROG -SHIIP					
SALARY AND BENEFITS	0.00	0.00	3,230.00	0.00	0.00%
OTHER OPERATING EXP	3,913.40	0.00	25,566.00	0.00	0.00%
SR HEALTH INS INFO PROG - SHIIP	3,913.40	0.00	28,796.00	0.00	0.00%
105816 MED IMPR PATIENT PROVIDER ACT					
OTHER OPERATING EXP	4,839.00	0.00	10,049.00	0.00	0.00%
MED IMPR PATIENT PROVIDER ACT	4,839.00	0.00	10,049.00	0.00	0.00%

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105820 VETERANS SERVICE					
SALARY AND BENEFITS	88,077.74	146,351.00	138,851.00	202,197.00	38.20%
PROFESSIONAL SERVICE	19,541.40	30,000.00	35,500.00	0.00	-100.00%
OTHER OPERATING EXP	2,019.75	4,300.00	6,300.00	5,800.00	34.90%
VETERANS SERVICE	109,638.89	180,651.00	180,651.00	207,997.00	15.10%
105890 LOCAL HUMAN SERVICES					
OTHER OPERATING EXP	11,000.00	5,000.00	5,000.00	8,000.00	60.00%
OUTSIDE AGENCIES	402,464.68	172,000.00	172,000.00	154,860.00	-10.00%
LOCAL HUMAN SERVICES	413,464.68	177,000.00	177,000.00	162,860.00	-8.00%
GRAND TOTAL	2,531,246.54	2,366,653.00	2,583,678.00	2,501,402.00	5.70%

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**GENERAL FUND
CULTURAL**

Library
Recreation
Parks & Recreation Facilities Maintenance

GENERAL FUND CULTURAL

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
104263 PARKS & REC FACILITIES MAINT					
SALARY AND BENEFITS	213,002.15	221,776.00	204,313.00	224,702.00	1.30%
PROFESSIONAL SERVICE	0.00	0.00	0.00	25,000.00	0.00%
OTHER OPERATING EXP	173,147.54	180,628.00	232,336.00	198,113.00	9.70%
CAPITAL	37,707.52	0.00	19,233.00	0.00	0.00%
PARKS & REC FACILITIES MAINT	423,857.21	402,404.00	455,882.00	447,815.00	11.30%
106110 LIBRARY					
GRANTS AND DONATIONS	129,772.00	129,772.00	228,659.00	129,772.00	0.00%
OUTSIDE AGENCIES	841,880.00	867,136.00	867,136.00	893,253.00	3.00%
LOCAL LIBRARY	75,000.00	75,000.00	75,000.00	75,000.00	0.00%
LIBRARY	1,046,652.00	1,071,908.00	1,170,795.00	1,098,025.00	2.40%
106120 RECREATION					
SALARY AND BENEFITS	464,665.36	528,170.00	534,170.00	567,897.00	7.50%
PROFESSIONAL SERVICE	113,124.01	107,640.00	121,800.00	115,000.00	6.80%
OTHER OPERATING EXP	139,073.86	126,160.00	165,107.00	136,920.00	8.50%
CAPITAL	15,000.00	0.00	0.00	0.00	0.00%
GRANTS AND DONATIONS	34,712.10	0.00	36,458.00	0.00	0.00%
RECREATION	766,575.33	761,970.00	857,535.00	819,817.00	7.60%
GRAND TOTAL	2,237,084.54	2,236,282.00	2,484,212.00	2,365,657.00	5.80%

**GENERAL FUND
EDUCATION**

Education includes Nash County Public Schools and Nash Community College

GENERAL FUND
EDUCATION

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
105910 PUBLIC EDUCATION					
NCPS - OPERATING	20,500,260.96	21,376,860.00	21,376,860.00	21,376,860.00	0.00%
NCPS - CAPITAL	1,396,890.00	1,396,890.00	1,869,706.00	1,396,890.00	0.00%
NCC- OPERATING	2,395,226.00	2,593,573.00	2,593,573.00	2,692,342.00	3.80%
NCC - CAPITAL	415,000.00	275,000.00	275,000.00	268,500.00	-2.40%
PUBLIC EDUCATION	24,707,376.96	25,642,323.00	26,115,139.00	25,734,592.00	0.40%
GRAND TOTAL	24,707,376.96	25,642,323.00	26,115,139.00	25,734,592.00	0.40%

**GENERAL FUND
DEBT SERVICE**

Debt includes all General Fund debt principal and interest.

**GENERAL FUND
DEBT SERVICE**

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
109110 DEBT SERVICE					
DEBT PRINCIPAL	5,467,658.21	5,893,932.00	5,941,040.00	5,545,720.00	-5.90%
DEBT INTEREST	1,120,074.94	1,276,627.00	1,277,528.00	1,187,233.00	-7.00%
DEBT SERVICE	6,587,733.15	7,170,559.00	7,218,568.00	6,732,953.00	-6.10%
GRAND TOTAL	6,587,733.15	7,170,559.00	7,218,568.00	6,732,953.00	-6.10%

**GENERAL FUND
OTHER**

Contingency
Transfer to Other Funds

GENERAL FUND
OTHER

ACCOUNTS FOR: GENERAL FUND	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
109400 CONTINGENCY					
OTHER OPERATING EXP	0.00	15,000.00	15,000.00	15,000.00	0.00%
CONTINGENCY	0.00	15,000.00	15,000.00	15,000.00	0.00%
109500 TRANSFER TO OTHER FUNDS					
OTHER ASSISTANCE	2,967,470.00	0.00	0.00	0.00	0.00%
TRANSFER TO	1,540,000.00	200,000.00	7,601,454.00	2,342,205.00	1071.10%
TRANSFER TO OTHER FUNDS	4,507,470.00	200,000.00	7,601,454.00	2,342,205.00	1071.10%
GRAND TOTAL	4,507,470.00	215,000.00	7,616,454.00	2,357,205.00	996.40%

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes. Special Revenue funds require an annually approved budget.

Nash County Special Revenue Funds consist of the following funds:

Emergency Telephone Fund - Fund 025

The Emergency Telephone System Fund (formerly the E911 Fund) includes operations for telephone costs, service maintenance, selective routing charges, wireless database charges and professional services for CAD/GIS Coordinator. Available annual funding is approved by the NC911 Board.

Controlled Substance - Fund 027

The Controlled Substance fund accounts for the state drug funds received by the County that are required to be used for law enforcement purposes. These funds originate from state controlled substance taxes and forfeitures. The funds are for discretionary use by the Sheriff and as grant matches.

Federal Asset Forfeiture - Fund 029

The Federal Asset Forfeiture fund accounts for the federal funds received by the County that are required to be used for law enforcement purposes. These funds originate from federal drug forfeitures.

Rural Operating Assistance - Fund 051

The Rural Operating Assistance Program (ROAP) funds are applied for annually from the NCDOT and used to reimburse eligible transportation expenses for Elderly & Disabled Transportation Assistance Program (EDTAP), the Work First/Employment Program, and Rural General Public (RGP) transportation assistance.

Representative Payee - Fund 071

The Representative Payee fund accounts for receipts and disbursements made by the County on behalf of individuals for whom the County serves as or is, in fact, their legal guardian or custodian. This special revenue fund budget for Representative Payees is a required budgeted fund due to the implementation of GASB Statement 84 - Fiduciary Activities.

Fines and Forfeitures - Fund 072

This fund accounts for fines and forfeitures that are passed through the County Tax Office or from the Clerk of Courts Office to the Board of Education. This special revenue fund budget for Fines and Forfeitures is a required budgeted fund due to the implementation of GASB Statement 84 - Fiduciary Activities.

Revaluation - Fund 110

Reserves for revaluation are required for Nash County by state statute for all counties in North Carolina. A revaluation of property values must be performed by each county at least every eight years and funds must be set aside to plan for this cost. Funding for this fund is primarily from transfers from the General Fund and are therefore reported as part of the General Fund for financial reporting.

Fire Districts - Fund 120

Nash County levies a fire tax within eighteen special fire districts throughout the County. The revenues from these taxes must be used to provide for fire protection within each district. The County contracts with volunteer fire departments and towns to provide these services. Tax rates for the Districts are listed in section 7 of the Budget Ordinance of this document.

Nash Travel and Tourism - Fund 130

Funding for Nash Tourism comes from the Nash County Tourism Development Authority (TDA) which is funded by a 5% occupancy tax in Nash County, 2% of which goes to the City of Rocky Mount.

This fund is set up to fund the activities of tourism and travel within the County. The Nash County Tourism Development Authority (TDA), a component of Nash County, provides funding for Nash County Travel and Tourism with a maximum of 66% of current year TDA revenue available to be appropriated in the fiscal year to Nash Tourism.

SPECIAL REVENUE FUND
EMERGENCY TELEPHONE SYSTEM

FUND 025

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
E911 OTHER REVENUES					
PRIOR YEAR REVENUES	(20,504.72)	0.00	0.00	0.00	0.00%
WIRELESS E911 CHRGS	(384,033.02)	(132,894.00)	(132,894.00)	(113,170.00)	-14.80%
INVESTMENT EARNINGS	(1,305.45)	0.00	0.00	0.00	0.00%
NONALLOWABLE EXPENDITURES	(50.81)	0.00	0.00	0.00	0.00%
FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00%
FUND BALANCE APPROPRIATED	0.00	(29,990.00)	(623,624.00)	(53,112.00)	77.10%
TOTAL REVENUES	(405,894.00)	(162,884.00)	(756,518.00)	(166,282.00)	-2.09%
PROFESSIONAL SERVICES	900.00	0.00	0.00	0.00	0.00%
TRAVEL & TRAINING	6,426.50	6,524.00	6,524.00	15,072.00	131.00%
TELEPHONE	24,104.26	24,250.00	24,250.00	19,500.00	-19.60%
SOFTWARE	101,495.58	118,550.00	118,550.00	63,250.00	-46.60%
HARDWARE	2,100.00	13,560.00	13,560.00	5,460.00	-59.70%
COMPUTER SOFTWARE	0.00	0.00	85,033.00	0.00	0.00%
COMMUNICATIONS EQUIPMENT	0.00	0.00	508,601.00	63,000.00	0.00%
PRIOR YEAR ADJUST/TRANSFER	32,050.83	0.00	0.00	0.00	0.00%
TOTAL EXPENSE	167,077.17	162,884.00	756,518.00	166,282.00	-2.09%
GRAND TOTAL	(238,816.83)	0.00	0.00	0.00	0.00%

**SPECIAL REVENUE FUND
CONTROLLED SUBSTANCE**

FUND 027

ACCOUNTS FOR: CONTROLLED SUBSTANCE	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
CONTROLLED SUBSTANCE REVENUES					
CONTROLLED SUBSTANCE TAX	(12,940.44)	0.00	0.00	0.00	0.00%
INVESTMENT EARNINGS	(51.87)	0.00	0.00	0.00	0.00%
MISCELLANEOUS INCOME	(2,600.00)	0.00	0.00	0.00	0.00%
SURPLUS AUCTIONS	0.00	0.00	0.00	0.00	0.00%
FUND BALANCE APPROPRIATED	0.00	(16,000.00)	(16,000.00)	(16,000.00)	0.00%
TOTAL REVENUE	(15,592.31)	(16,000.00)	(16,000.00)	(16,000.00)	0.00%
CONTROLLED SUBSTANCE					
SUPPLIES	0.00	5,000.00	0.00	5,000.00	0.00%
EQUIPMENT SUPPLIES	0.00	0.00	9,240.00	0.00	0.00%
TRAVEL & TRAINING	6,626.76	5,000.00	760.00	5,000.00	0.00%
UTILITIES	4,900.46	6,000.00	6,000.00	6,000.00	0.00%
TOTAL EXPENSE	11,527.22	16,000.00	16,000.00	16,000.00	0.00%
GRAND TOTAL	(4,065.09)	0.00	0.00	0.00	0.00%

SPECIAL REVENUE FUND
 ASSET FORFEITURE FUND

FUND 029

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
FEDERAL ASSET FORF REV DOJ					
FEDERAL ASSET FORFEITURE DOJ	(212,988.21)	0.00	(365,000.00)	0.00	0.00%
INVESTMENT EARNINGS	(306.80)	0.00	0.00	0.00	0.00%
DOJ MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00%
DOJ SURPLUS AUCTIONS	0.00	0.00	0.00	0.00	0.00%
DOJ INSURANCE PROCEEDS	(24,798.29)	0.00	(18,556.00)	0.00	0.00%
FUND BALANCE APPROPRIATED	0.00	(146,000.00)	(186,000.00)	(173,500.00)	18.84%
DEPARTMENT OF JUSTICE REVENUE	<u>(238,093.30)</u>	<u>(146,000.00)</u>	<u>(280,000.00)</u>	<u>(173,500.00)</u>	<u>18.84%</u>
DEPT OF TREASURY	(192,022.87)	0.00	0.00	0.00	0.00%
INVESTMENT EARNINGS TREASURY	(263.81)	0.00	0.00	0.00	0.00%
TREASURY INSURANCE PROCEEDS	(20,806.90)	0.00	0.00	0.00	0.00%
FUND BALANCE APPROP DOTREASURY	0.00	(108,000.00)	(108,000.00)	(50,000.00)	-53.70%
DEPARTMENT OF TREASURY REVENUE	<u>(213,093.58)</u>	<u>(108,000.00)</u>	<u>(108,000.00)</u>	<u>(50,000.00)</u>	<u>-53.70%</u>
TOTAL REVENUE	<u>(451,186.88)</u>	<u>(254,000.00)</u>	<u>(388,000.00)</u>	<u>(223,500.00)</u>	<u>-12.01%</u>
SALARIES FULL TIME	38,152.50	39,000.00	41,880.00	39,000.00	0.00%
OVERTIME PAY	31,684.72	30,000.00	25,400.00	30,000.00	0.00%
SUPPLEMENTAL RETIREMENT	3,491.85	3,500.00	3,500.00	3,500.00	0.00%
FICA EXPENSE	5,256.36	5,000.00	5,000.00	5,000.00	0.00%
RETIREMENT	8,408.41	7,500.00	8,500.00	7,500.00	0.00%
GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00%
SUPPLIES	99.99	0.00	11,645.00	10,000.00	0.00%
EQUIPMENT SUPPLIES	3,207.68	15,000.00	28,600.00	15,000.00	0.00%
VEHICLE EQUIPMENT / SUPPLIES	0.00	0.00	46,891.00	0.00	0.00%
TRAVEL & TRAINING	9,552.15	0.00	24,000.00	25,000.00	0.00%
TELEPHONE	3,092.58	3,000.00	3,125.00	3,500.00	16.70%
TELEPHONE SUBPOENA	19,895.00	0.00	0.00	0.00	0.00%
BUILDING MAINTENANCE	46.54	5,000.00	390.00	5,000.00	0.00%
VEHICLE REPAIRS	2,840.90	0.00	0.00	0.00	0.00%
INFORMANTS	0.00	0.00	20,000.00	20,000.00	0.00%
VEHICLES	45,944.85	38,000.00	350,625.00	10,000.00	-73.70%
DEPARTMENT OF JUSTICE EXPENDITURES	<u>171,673.53</u>	<u>146,000.00</u>	<u>569,556.00</u>	<u>173,500.00</u>	<u>18.84%</u>
EQUIPMENT SUPPLIES	44,957.06	10,000.00	10,000.00	0.00	0.00%
TRAVEL & TRAINING	15,264.35	10,000.00	15,000.00	10,000.00	0.00%
TELEPHONE SUBPOENA	24,697.00	40,000.00	35,000.00	40,000.00	0.00%
INFORMANTS	15,000.00	10,000.00	10,000.00	0.00	0.00%
VEHICLES	111,671.88	38,000.00	38,000.00	0.00	0.00%
DEPARTMENT OF TREASURY EXPENDITURES	<u>211,590.29</u>	<u>108,000.00</u>	<u>108,000.00</u>	<u>50,000.00</u>	<u>-53.70%</u>
TOTAL EXPENSE	<u>383,263.82</u>	<u>254,000.00</u>	<u>677,556.00</u>	<u>223,500.00</u>	<u>-12.01%</u>
GRAND TOTAL	<u>(67,923.06)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

SPECIAL REVENUE FUND
RURAL OPERATING ASSISTANCE

FUND 051

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
RURAL OPERATING ASSIST PROGRAM					
EDTAP/ROAP	(82,451.00)	(82,451.00)	(17,318.00)	(17,318.00)	-79.00%
WORK FIRST/ROAP	(26,676.00)	(26,676.00)	(3,688.00)	(3,688.00)	-86.20%
RURAL GEN PUB/ROAP	(55,971.00)	(55,971.00)	(15,747.00)	(15,747.00)	-71.90%
FUND BALANCE APPROPRIATED	0.00	0.00	(223,056.00)	0.00	0.00%
TOTAL REVENUE	(165,098.00)	(165,098.00)	(259,809.00)	(36,753.00)	-77.74%
EDTAP/ROAP	6,144.18	82,451.00	123,195.00	17,318.00	-79.00%
WORK FIRST/ROAP	494.00	26,676.00	31,677.00	3,688.00	-86.20%
RURAL GEN PUB/ROAP	0.00	55,971.00	104,937.00	15,747.00	-71.90%
TOTAL EXPENSE	6,638.18	165,098.00	259,809.00	36,753.00	-77.74%
GRAND TOTAL	(158,459.82)	0.00	0.00	0.00	0.00%

**SPECIAL REVENUE FUND
REPRESENTATIVE PAYEE**

FUND 071

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
REPRESENTATIVE PAYEE FUND					
CONTRIBUTIONS-CLIENTS	(107,594.43)	(150,000.00)	(150,000.00)	(150,000.00)	0.00%
INVESTMENT EARNINGS	(33.05)	0.00	0.00	0.00	0.00%
TOTAL REVENUE	<u>(107,627.48)</u>	<u>(150,000.00)</u>	<u>(150,000.00)</u>	<u>(150,000.00)</u>	<u>0.00%</u>
REPRESENTATIVE PAYEE FUND					
CLIENT BENEFITS	106,795.52	150,000.00	150,000.00	150,000.00	0.00%
TOTAL EXPENSE	<u>106,795.52</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>150,000.00</u>	<u>0.00%</u>
GRAND TOTAL	<u>(831.96)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

**SPECIAL REVENUE FUND
FINES AND FORFEITURES**

FUND 072

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
FINES AND FORFEITURES FUND CONTRIBUTIONS-CLIENTS	(477,780.45)	(475,000.00)	(525,000.00)	(500,000.00)	5.30%
TOTAL REVENUE	(477,780.45)	(475,000.00)	(525,000.00)	(500,000.00)	0.00%
FINES AND FORFEITURES FUND CLIENT BENEFITS	477,780.45	475,000.00	525,000.00	500,000.00	5.30%
TOTAL EXPENSE	477,780.45	475,000.00	525,000.00	500,000.00	0.00%
GRAND TOTAL	0.00	0.00	0.00	0.00	0.00%

**SPECIAL REVENUE FUND
REVALUATION**

FUND 110

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
REVALUATION REVENUES					
INVESTMENT EARNINGS	(776.24)	0.00	0.00	0.00	0.00%
FROM GENERAL FUND	(100,000.00)	(200,000.00)	(200,000.00)	(335,000.00)	67.50%
FUND BALANCE APPROPRIATED	0.00	0.00	(432,059.00)	(82,941.00)	0.00%
TOTAL REVENUE	(100,776.24)	(200,000.00)	(632,059.00)	(417,941.00)	108.97%
REVALUATION					
PROFESSIONAL SERVICES	0.00	0.00	632,059.00	417,941.00	100.00%
REVALUATION RESERVE	0.00	200,000.00	0.00	0.00	-100.00%
TOTAL EXPENSE	0.00	200,000.00	632,059.00	417,941.00	108.97%
GRAND TOTAL	(100,776.24)	0.00	0.00	0.00	0.00%

SPECIAL REVENUE FUND
FIRE DISTRICTS

FUND 120

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
FIRE DISTRICTS TAXES					
NASH TAX STANHOPE	(106,423.25)	(107,416.00)	(107,416.00)	(118,208.00)	10.00%
NASH TAX STONY CREEK	(9,758.50)	(9,269.00)	(9,269.00)	(9,755.00)	5.20%
NASH TAX GREEN HORNET	(214,850.89)	(216,960.00)	(216,960.00)	(238,710.00)	10.00%
NASH TAX HARRISON	(220,791.71)	(213,949.00)	(213,949.00)	(238,210.00)	11.30%
NASH TAX FERRELLS	(274,733.49)	(253,545.00)	(253,545.00)	(301,143.00)	18.80%
NASH TAX N S GULLEY	(635,580.78)	(633,886.00)	(633,886.00)	(653,597.00)	3.10%
NASH TAX SILVER LAKE	(11,174.98)	(11,075.00)	(11,075.00)	(14,867.00)	34.20%
NASH TAX SIMS	(9,022.92)	(8,698.00)	(8,698.00)	(14,068.00)	61.70%
NASH TAX TRI COUNTY	(209,068.98)	(205,996.00)	(205,996.00)	(227,426.00)	10.40%
NASH TAX SALEM	(216,587.11)	(216,639.00)	(216,639.00)	(242,240.00)	11.80%
NASH TAX WEST MOUNT	(497,761.85)	(495,282.00)	(495,282.00)	(508,659.00)	2.70%
NASH TAX COOPERS	(358,567.24)	(353,903.00)	(353,903.00)	(372,303.00)	5.20%
NASH TAX CASTALIA	(206,482.66)	(205,435.00)	(205,435.00)	(231,882.00)	12.90%
NASH TAX SPRING HOPE	(290,077.86)	(285,595.00)	(285,595.00)	(305,574.00)	7.00%
NASH TAX MIDDLESEX	(179,078.75)	(228,527.00)	(228,527.00)	(257,117.00)	12.50%
NASH TAX WHITAKERS	(249,635.31)	(242,727.00)	(242,727.00)	(274,830.00)	13.20%
NASH TAX RED OAK	(460,698.77)	(458,884.00)	(458,884.00)	(483,915.00)	5.50%
NASH TAX MOMMEYER	(184,156.63)	(185,183.00)	(185,183.00)	(176,435.00)	-4.70%
INVESTMENT EARNINGS	(1,252.93)	0.00	0.00	0.00	0.00%
FUND BALANCE APPROPRIATED	0.00	(146,781.00)	(146,781.00)	(332,360.00)	126.40%
TOTAL REVENUE	(4,335,704.61)	(4,479,750.00)	(4,479,750.00)	(5,001,299.00)	11.64%
FIRE DISTRICT SERVICES					
NASH TAX STANHOPE	106,188.00	111,692.00	111,692.00	123,785.00	10.80%
NASH TAX STONY CREEK	9,577.02	9,269.00	9,269.00	9,755.00	5.20%
NASH TAX GREEN HORNET	211,279.00	247,593.00	247,593.00	254,348.00	2.70%
NASH TAX HARRISON	222,443.00	223,949.00	223,949.00	243,210.00	8.60%
NASH TAX FERRELLS	279,543.00	275,764.00	275,764.00	331,981.00	20.40%
NASH TAX N S GULLEY	609,202.00	633,886.00	633,886.00	726,997.00	14.70%
NASH TAX SILVER LAKE	11,413.00	11,471.00	11,471.00	15,541.00	35.50%
NASH TAX SIMS	9,137.00	8,850.00	8,850.00	14,357.00	62.20%
NASH TAX TRI COUNTY	198,224.00	205,996.00	205,996.00	227,426.00	10.40%
NASH TAX SALEM	200,658.00	216,639.00	216,639.00	287,240.00	32.60%
NASH TAX WEST MOUNT	494,387.00	516,201.00	516,201.00	528,369.00	2.40%
NASH TAX COOPERS	338,364.00	353,903.00	353,903.00	447,303.00	26.40%
NASH TAX CASTALIA	203,074.00	213,850.00	213,850.00	239,993.00	12.20%
NASH TAX SPRING HOPE	289,932.00	296,387.00	296,387.00	315,397.00	6.40%
NASH TAX MIDDLESEX	176,121.00	242,506.00	242,506.00	270,417.00	11.50%
NASH TAX WHITAKERS	239,523.00	242,727.00	242,727.00	274,830.00	13.20%
NASH TAX RED OAK	434,097.00	483,884.00	483,884.00	513,915.00	6.20%
NASH TAX MOMMEYER	175,885.00	185,183.00	185,183.00	176,435.00	-4.70%
TOTAL EXPENSE	4,209,047.02	4,479,750.00	4,479,750.00	5,001,299.00	11.64%
GRAND TOTAL	(126,657.59)	0.00	0.00	0.00	0.00%

SPECIAL REVENUE FUND
 NASH TRAVEL AND TOURISM

FUND 130

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
NASH TOURISM FUND REVENUES					
TDA FUNDS	(600,000.00)	(657,863.00)	(657,863.00)	(693,611.00)	5.40%
INVESTMENT EARNINGS	(622.92)	0.00	0.00	0.00	0.00%
OTHER FIN SOURCE-LEASES	(56,073.48)	0.00	0.00	0.00	0.00%
FUND BALANCE APPROPRIATED	0.00	0.00	(2,719.00)	0.00	0.00%
TOTAL REVENUE	(656,696.40)	(657,863.00)	(660,582.00)	(693,611.00)	5.43%
SALARY AND BENEFITS	83,386.32	160,723.00	134,089.00	197,167.00	22.70%
PROFESSIONAL SERVICE	47,335.32	32,914.00	15,131.00	19,939.00	-39.40%
OTHER OPERATING EXP	400,791.20	464,226.00	465,862.00	476,505.00	2.60%
CAPITAL LEASE EXPENSE	56,073.48	0.00	45,500.00	0.00	0.00%
LEASE PRINCIPAL	27,560.43	0.00	0.00	0.00	0.00%
LEASE INTEREST	199.43	0.00	0.00	0.00	0.00%
TOTAL EXPENSE	615,346.18	657,863.00	660,582.00	693,611.00	5.43%
GRAND TOTAL	(41,350.22)	0.00	0.00	0.00	0.00%

ENTERPRISE FUNDS

An enterprise fund is a self-supporting government fund that sells goods and services to the public for a fee.

Nash County's Enterprise Funds include operations and administration for Water and Sewer Public Utilities and Solid Waste Disposal. The following provides a brief description of these divisions.

Central Nash Water and Sewer - Fund 160

The Central Nash Water and Sewer System includes the water & sewer operations for the Central area of Nash County. This system currently serves 2,984 water customers and 212 sewer customers.

Northern Nash Water and Sewer - Fund 161

The Northern Nash Water and Sewer System includes the water & sewer operations for the Northern area of Nash County (Phase I). This system currently serves 459 water customers and 18 sewer customers. Sewer operations within the Northern Nash area were transferred to the Northern Nash Fund beginning July 1, 2022.

Solid Waste - Fund 166

The Solid Waste Disposal Division consists of solid waste disposal and nine convenience centers throughout Nash County. Solid Waste Disposal includes operation of the construction and demolition landfill as well as oversight of the closed unlined landfill as required by state statute. The Convenience Centers handle rural household waste, yard waste, white goods and recyclable materials and are open Wednesday - Monday (closed Tuesdays). A permit system was implemented in Fiscal Year 2022 to control misuse of the facilities.

ENTERPRISE FUND
CENTRAL NASH WATER AND SEWER

FUND 160

ACCOUNTS FOR: UTILITIES	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
WATER & SEWER REVENUE					
CHARGES FOR SERVICES	(2,598,539.77)	(2,649,400.00)	(2,663,400.00)	(2,751,392.00)	3.80%
OTHER OPERATING	(70,499.56)	(65,500.00)	(65,500.00)	(66,000.00)	0.80%
GRANT FUNDS	(56,103.78)	0.00	(293,896.00)	(150,000.00)	0.00%
INVESTMENT EARNINGS	(2,806.19)	(1,000.00)	(1,000.00)	(1,000.00)	0.00%
MISCELLANEOUS	(3,797.83)	(4,000.00)	(4,000.00)	(4,000.00)	0.00%
WATER & SEWER REVENUE	<u>(2,731,747.13)</u>	<u>(2,719,900.00)</u>	<u>(3,027,796.00)</u>	<u>(2,972,392.00)</u>	<u>9.30%</u>
CNWS FUND BAL APPROP					
FUND BAL APPROP	0.00	0.00	(36,971.00)	0.00	0.00%
TOTAL REVENUE	<u>(2,731,747.13)</u>	<u>(2,719,900.00)</u>	<u>(3,064,767.00)</u>	<u>(2,972,392.00)</u>	<u>0.00%</u>
WATER DEPARTMENT					
SALARY AND BENEFITS	441,045.00	456,819.00	456,819.00	520,546.00	14.00%
PROFESSIONAL SERVICE	115,163.09	75,000.00	227,000.00	44,000.00	-41.30%
OTHER OPERATING EXP	731,322.10	825,578.00	837,528.00	986,965.00	19.50%
CAPITAL	7,500.00	35,000.00	55,050.00	95,500.00	172.90%
WATER DEPARTMENT	<u>1,295,030.19</u>	<u>1,392,397.00</u>	<u>1,576,397.00</u>	<u>1,647,011.00</u>	<u>18.30%</u>
SEWER DEPARTMENT					
SALARY AND BENEFITS	68,913.00	81,575.00	81,575.00	104,109.00	27.60%
PROFESSIONAL SERVICE	64,569.07	7,500.00	157,096.00	7,500.00	0.00%
OTHER OPERATING EXP	352,421.71	371,374.00	371,815.00	310,053.00	-16.50%
CAPITAL	13,198.74	6,250.00	11,718.00	0.00	-100.00%
SEWER DEPARTMENT	<u>499,102.52</u>	<u>466,699.00</u>	<u>622,204.00</u>	<u>421,662.00</u>	<u>-9.70%</u>
DEBT SERVICE					
DEBT PRINCIPAL	583,100.00	600,100.00	600,100.00	611,100.00	1.80%
DEBT INTEREST	282,851.30	260,704.00	260,704.00	245,832.00	-5.70%
DEBT SERVICE	<u>865,951.30</u>	<u>860,804.00</u>	<u>860,804.00</u>	<u>856,932.00</u>	<u>-0.40%</u>
TRANSFER TO					
TRANSFER TO CAPITAL RESERVE	0.00	0.00	0.00	46,787.00	0.00%
TOTAL EXPENSE	<u>2,660,084.01</u>	<u>2,719,900.00</u>	<u>3,064,767.00</u>	<u>2,972,392.00</u>	<u>0.00%</u>
GRAND TOTAL	<u>(71,663.12)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

ENTERPRISE FUND
NORTHERN NASH WATER AND SEWER

FUND 161

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
NN WATER/SEWER SYSTEM REVENUES					
CHARGES FOR SERVICES	(663,416.65)	(600,230.00)	(659,575.00)	(785,800.00)	30.90%
OTHER OPERATING	(12,850.00)	(8,500.00)	(8,500.00)	(8,000.00)	-5.90%
DORTCHES.RED OAK SUPPORT	(130,000.00)	(130,000.00)	(130,000.00)	(130,000.00)	0.00%
GRANT FUNDS	(99,750.00)	0.00	(198,150.00)	(150,000.00)	0.00%
INVESTMENT EARNINGS	0.00	0.00	0.00	0.00	0.00%
NN SYSTEM REVENUE	(906,016.65)	(738,730.00)	(996,225.00)	(1,073,800.00)	45.40%
NNWS FUND BAL APPROP					
FUND BAL APPROP	0.00	0.00	(4,500.00)	0.00	0.00%
TOTAL REVENUE	(906,016.65)	(738,730.00)	(1,000,725.00)	(1,073,800.00)	0.00%
NN WATER DEPARTMENT					
SALARY AND BENEFITS	46,861.00	97,890.00	97,890.00	58,995.00	-39.70%
PROFESSIONAL SERVICE	112,970.00	11,000.00	69,150.00	16,500.00	50.00%
OTHER OPERATING EXP	165,775.41	164,900.00	164,400.00	229,337.00	39.10%
CAPITAL	0.00	7,500.00	1,500.00	0.00	-100.00%
NN WATER DEPARTMENT	325,606.41	281,290.00	332,940.00	304,832.00	8.40%
NN SEWER DEPARTMENT					
SALARY AND BENEFITS	0.00	16,315.00	16,315.00	10,411.00	-36.20%
PROFESSIONAL SERVICE	0.00	500.00	151,560.00	150,500.00	0.00%
OTHER OPERATING EXP	0.00	51,451.00	56,391.00	63,665.00	23.70%
CAPITAL	0.00	1,250.00	1,250.00	0.00	-100.00%
NN SEWER DEPARTMENT	0.00	69,516.00	225,516.00	224,576.00	223.10%
DEBT SERVICE					
DEBT PRINCIPAL	327,250.00	327,250.00	363,612.00	363,612.00	11.10%
DEBT INTEREST	64,042.82	60,674.00	78,657.00	63,669.00	4.90%
DEBT SERVICE	391,292.82	387,924.00	442,269.00	427,281.00	10.10%
TRANSFER TO					
TRANSFER TO CAPITAL RESERVE	0.00	0.00	0.00	117,111.00	0.00%
TOTAL EXPENSE	716,899.23	738,730.00	1,000,725.00	1,073,800.00	0.00%
GRAND TOTAL	(189,117.42)	0.00	0.00	0.00	0.00%

ENTERPRISE FUND
SOLID WASTE

FUND 166

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
SOLID WASTE REVENUES					
SOLID WASTE CHARGES	(522,306.03)	(500,000.00)	(500,000.00)	(581,500.00)	16.30%
RURAL HOUSEHOLD FEES	(2,347,738.61)	(2,350,750.00)	(2,350,750.00)	(2,360,000.00)	0.40%
RECYCLING FEES	(378.46)	(475.00)	(475.00)	(525.00)	10.50%
SOLID WASTE DISP TAX	(41,419.94)	(40,000.00)	(40,000.00)	(42,000.00)	5.00%
SCRAP TIRE DISP TAX	(158,911.47)	(140,000.00)	(140,000.00)	(140,000.00)	0.00%
WHITE GOODS TAX	(50,168.22)	(32,000.00)	(32,000.00)	(45,800.00)	43.10%
RECYCLING GRANT	(180.20)	(400.00)	(400.00)	(3,000.00)	650.00%
INVESTMENT EARNINGS	(10,083.40)	(4,000.00)	(4,000.00)	(4,000.00)	0.00%
MISCELLANEOUS	(52,700.02)	(60,000.00)	(60,000.00)	(60,000.00)	0.00%
SOLID WASTE REVENUES	(3,183,886.35)	(3,127,625.00)	(3,127,625.00)	(3,236,825.00)	3.49%
SOLID WASTE FUND BALANCE APPRO					
FUND BAL APPROP	0.00	(687,654.00)	(692,430.00)	(494,729.00)	-28.10%
TOTAL REVENUE	(3,183,886.35)	(3,815,279.00)	(3,820,055.00)	(3,731,554.00)	-2.19%
SOLID WASTE DISPOSAL					
SALARY AND BENEFITS	683,152.36	745,651.00	735,651.00	865,009.00	16.00%
PROFESSIONAL SERVICE	44,811.49	82,700.00	70,900.00	94,520.00	14.30%
OTHER OPERATING EXP	2,410,661.08	2,676,928.00	2,704,704.00	2,772,025.00	3.60%
CAPITAL	272,244.58	310,000.00	310,000.00	0.00	-100.00%
TOTAL EXPENSE	3,410,869.51	3,815,279.00	3,820,055.00	3,731,554.00	-2.19%
GRAND TOTAL	226,983.16	0.00	0.00	0.00	0.00%

INTERNAL SERVICE FUNDS

An internal service fund is a fund used in governmental accounting to track goods or services shifted between departments on a cost reimbursement basis. These funds require an annually approved budget.

Nash County has two Internal Service funds separate from the primary general fund. These funds are the Employee Insurance Fund, which accounts for claims and administrative costs for medical & dental insurance and the Workers Compensation Fund.

Employee Insurance - Fund 080

The Employees Insurance Fund houses the funding for the Insurance Administrative Costs and Self Funded Dental Insurance Costs. These costs are funded departmentally and through employee-share coverage. During FY16-17 Nash County's active employees moved from a self insured health plan to the NC State Health Plan (eliminating the need for stop-loss and the County Health Clinic expenditures). Pre-65 retirees moved to an individual market place plan with Blue Cross Blue Shield. Although dental insurance is the only benefit that is still functioning as self insured, the premium cost and associated intergovernmental revenue from the departments for Pre 65 Retiree health insurance are reported in this fund.

Employee Insurance - Fund 085

The Worker's Compensation Fund was set-up to maintain claims and funding for workers compensation separately from other employee benefits.

INTERNAL SERVICE FUND
EMPLOYEE INSURANCE FUND

FUND 080

	2022 ACTUAL	2023 ORIG BUD	2023 REVISED BUD	2024 APPROVED	PCT CHANGE
EMPLOYEES INSURANCE FUND REV					
INTER-FUNDS SERVICES CHARGES	(324,265.92)	(350,000.00)	(350,000.00)	(350,000.00)	0.00%
RETIREE INS PRE 65	(987,975.52)	(960,000.00)	(960,000.00)	(1,000,000.00)	4.20%
FUND BALANCE APPROPRIATED	0.00	(7,000.00)	(7,000.00)	0.00	0.00%
INVESTMENT EARNINGS	(1,242.09)	(500.00)	(500.00)	0.00	0.00%
INTER-FUNDS SERVICES CHARGES	(41,822.09)	(84,000.00)	(84,000.00)	(96,170.00)	14.50%
TOTAL REVENUE	(1,355,305.62)	(1,401,500.00)	(1,401,500.00)	(1,446,170.00)	3.19%
EMPLOYEES INSURANCE FUND					
CLAIMS COSTS	296,734.16	350,000.00	350,000.00	350,000.00	0.00%
WELLNESS PROGRAM COSTS	1,080.00	12,785.00	12,785.00	12,220.00	-4.40%
ADMINISTRATIVE FEES	47,291.58	42,715.00	42,715.00	47,950.00	12.30%
RETIREE INS PRE 65	949,680.97	960,000.00	960,000.00	1,000,000.00	4.20%
TELEDOC	35,716.50	36,000.00	36,000.00	36,000.00	0.00%
TOTAL EXPENSE	1,330,503.21	1,401,500.00	1,401,500.00	1,446,170.00	3.19%
GRAND TOTAL	(24,802.41)	0.00	0.00	0.00	0.00%