



Onslow County Budget Fiscal Year 2006-07

FUND SUMMARY (annually adopted budgets)

General Fund

The General Fund is the primary operating fund for the County. The transactions are general in nature and need not be accounted for in another fund

EXPENDITURES BY SERVICE AREA

	Actual*	Budget As	Recommended	Board	% Change	% Of
	2004-2005	Amended 2005-2006		2006-2007		
General Government	\$ 7,166,498	\$ 12,135,700	\$ 13,178,277	\$13,075,260	7.74%	9.80%
Public Safety	15,872,095	17,929,977	20,273,067	19,730,927	10.04%	14.79%
Economic & Physical Development	1,844,956	2,920,954	3,064,173	3,023,702	3.52%	2.27%
Environmental Protection	504,010	619,437	675,365	696,366	12.42%	0.52%
Human Services	47,425,972	43,293,187	46,380,880	46,086,247	6.45%	34.55%
Transportation	1,051,438	1,267,793	1,397,876	1,397,876	10.26%	1.05%
Cultural & Recreational	2,913,545	3,363,488	3,791,586	3,791,586	12.73%	2.84%
Educational	26,441,854	28,360,450	29,826,700	29,766,700	4.96%	22.32%
Debt Service	6,305,145	6,519,317	12,280,436	11,928,609	82.97%	8.86%
Other	1,640,378	1,602,710	4,124,877	3,890,077	142.72%	2.92%
Total General Fund	\$111,165,891	\$118,013,013	\$ 134,993,237	\$ 133,387,350	13.03%	100.00%

EXPENDITURES BY CATEGORY

	Actual*	Budget As	Recommended	Board Approved	% Change	% Of
	2004-2005	Amended 2005-2006		2006-2007		
Personal Services	\$ 48,316,386	\$ 42,677,326	\$ 48,079,060	\$ 48,029,172	12.54%	36.01%
Operations	24,181,720	31,010,234	34,074,957	33,636,182	8.47%	25.22%
Capital Outlay	4,507,993	7,010,469	5,104,935	4,597,935	-34.41%	3.45%
Debt Service	6,305,185	6,519,317	12,280,436	11,928,606	82.97%	8.94%
Educational	23,191,854	24,460,450	26,526,700	26,391,250	7.89%	19.79%
Other	4,662,754	6,335,217	8,927,149	8,804,205	38.97%	6.60%
Total	\$111,165,892	\$ 118,013,013	\$ 134,993,237	\$ 133,387,350	13.03%	100.00%

* 2004-2005 Do not include Utilities and Behavioral Health.

REVENUES

	Actual*	Amended	Recommended	Board	Budgeted	% Of
	2004-2005	Budget 2005-2006		Approved 2006-2007	% Change FY 05 To FY 06	
Ad Valorem Taxes	\$ 41,562,890	\$ 42,853,000	\$ 56,312,500	\$ 52,505,400	22.52%	39.36%
Sales Tax	26,314,559	25,800,000	29,330,000	29,330,000	13.68%	21.99%
Other Taxes & Licenses	2,131,473	1,935,500	2,442,011	2,441,211	26.13%	1.83%
Unrestricted Intergovernmental	2,548,673	3,066,515	3,194,188	3,194,188	4.16%	2.39%
Restricted Intergovernmental	19,226,256	5,934,477	6,437,750	6,378,436	7.48%	4.78%
Health Department	5,805,234	7,048,781	6,363,073	6,349,873	-9.92%	4.76%
Social Services Department	13,954,691	16,281,645	16,995,479	16,995,479	4.38%	12.74%
Permits And Fees	2,160,017	2,105,598	2,857,825	2,857,825	35.73%	2.14%
Sales And Services	3,571,096	3,051,597	3,760,685	3,779,650	23.86%	2.83%
Investment Earnings	661,902	359,000	1,150,000	1,150,000	220.33%	0.86%
Miscellaneous Revenue	439,429	174,950	151,126	151,126	-13.62%	0.11%
Other Financing Sources	1,755,089	976,991	727,148	727,148	-25.57%	0.55%
Fund Balance		8,404,088	5,271,453	7,527,014	-10.44%	5.64%
Total General Fund	\$ 120,131,309	\$ 117,992,142	\$ 134,993,238	\$ 133,387,350	13.05%	100.00%

Special Revenue Funds

The special revenue funds account for the proceeds of special revenue sources that are legally restricted as to the use.

Emergency E911 fund - accounts for the expenditures of the funds receive from the E911 surcharge and wireless surcharge.

E-911 FUND	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
Local	\$ 15,036	\$ 99,873	\$ 63,422	\$ 63,422	-36.50%
Charges & Fees	565,755	499,000	461,660	461,660	-7.48%
TOTAL	\$ 580,791	\$ 598,873	\$ 525,082	\$ 525,082	-12.32%

EXPENSES:

Supplies & Operations	\$ 203,928	\$ 306,923	\$ 313,450	\$ 313,450	2.13%
Capital Outlay	148,896	72,240			-100.00%
Debt	216,407	219,710	\$ 211,632	\$ 211,632	-3.68%
TOTAL	\$ 569,231	\$ 598,873	\$ 525,082	\$ 525,082	-12.32%

Workers' Compensation Fund – Accounts for the County's receipts and disbursements pertaining to workers' compensation and administration and claims

WORKER'S COMPENSATION FUND	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
Other/Local	\$ 1,003,537	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.00%
TOTAL	\$ 1,003,537	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.00%
EXPENDITURES:					
Supplies & Operations	\$ 626,228	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.00%
TOTAL	\$ 626,228	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.00%

Disaster Recovery Fund – Accounts for the funds reserved by the County to help recover from natural disasters

DISASTER CONTINGENCY	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
Other/Local		\$ 82,000	\$ 82,000	\$ -0-	-100.00%
TOTAL	-	\$ 82,000	\$ 82,000	\$ -0-	-100.00%
EXPENDITURES:					
Transfers To Other Funds		\$ 82,000	\$ 82,000	\$ -0-	-100.00%
TOTAL		\$ 82,000	\$ 82,000	\$ -0-	-100.00%

Register of Deeds Automation Fund – Accounts for the funds restricted for use by the county for the automaton of the records of the register of deeds office

REGISTER OF DEEDS FUND	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
CHARGES & FEES	\$ 99,006	\$ 120,119	\$ 193,500	\$ 193,500	-5.51%
TOTAL	\$ 99,006	\$ 120,119	\$ 193,500	\$ 193,500	-5.51%
EXPENDITURES:					
SUPPLIES & OPERATIONS	\$ 36,905	\$ 120,119	\$ 193,500	\$ 193,500	-5.51%
TOTAL	\$ 36,905	\$ 120,119	\$ 193,500	\$ 193,500	-5.51%

Solid Waste Fund

The solid waste fund is an enterprise fund. The revenues of the system cover all operating costs and there is no general fund funds used in providing this service. We will need to begin the process of preparing for the construction of the next phase of the landfill to begin during FY 07-08. Based on current usage of our existing Subtitle D landfill we will need this construction phase completed in approximately 2 years.

Solid Waste Fund	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
Federal	\$	\$ 14,000	\$	\$	-100.00%
State	213,625	203,107	180,196	180,196	-11.28%
Charges & Fees	5,271,728	4,341,232	6,123,842	6,123,842	41.06%
Local	279,219	160,372	413,541	413,541	157.86%
TOTAL	<u>\$ 5,764,572</u>	<u>\$ 4,718,711</u>	<u>\$ 6,717,579</u>	<u>\$ 6,717,579</u>	<u>42.36%</u>
EXPENSES:					
Salaries & Benefits	\$ 939,968	\$ 1,031,718	\$ 1,010,896	\$ 1,010,896	-2.02%
Supplies & Operations	\$ 2,700,327	1,904,280	3,698,325	3,698,325	94.21%
Capital Outlay		49,215	290,900	290,900	491.08%
Debt	\$ 443,307	1,733,498	1,717,458	1,717,458	-0.93%
TOTAL	<u>\$ 4,083,602</u>	<u>\$ 4,718,711</u>	<u>\$ 6,717,579</u>	<u>\$ 6,717,579</u>	<u>42.36%</u>

Capital Improvement Fund

The capital improvement fund is one part of our capital improvement plan. This fund accounts for the improvements and major maintenance items which will be completed within one year. Some of the items included are HVAC replacements, removal of underground storage tanks, waterproofing exterior walls of the Superior Courthouse, and roofing repairs.

CAPITAL IMPROVEMENTS FUND

	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
Transfers In	\$ 265,100	\$ 296,000	\$ 355,680	\$ 355,680	20.16%
Local/Other	\$ 1,150	\$ 115,302	\$ 65,000	\$ 65,000	-43.63%
TOTAL	\$ 266,250	\$ 411,302	\$ 420,680	\$ 420,680	2.28%

EXPENDITURES:

Capital Outlay	\$ 143,113	\$ 411,302	\$ 420,680	\$ 420,680	2.28%
TOTAL	\$ 143,113	\$ 411,302	\$ 420,680	\$ 420,680	2.28%

Burton Park Fund

We have created a new fund near the end of FY 05-06. This is use to account for improvements, enhancements, and maintenance of the Burton Industrial Park. These funds will allow us to perform needed items to allow us to more actively present the park to potential developers through updating the storm water plan for the park and providing maintenance needed such as moving of the roadways and open areas.

BURTON PARK	Actual 2004-2005	Budget As Amended 2005-2006	Recommended 2006-2007	Board Approved 2006-2007	% CHG
REVENUES:					
Transfers In		\$ 250,000	\$ 250,000	\$ 250,000	0.00%
Local/Other			\$ 180,000	\$ 180,000	100.00%
TOTAL		\$ 250,000	\$ 430,000	\$ 430,000	72.00%

EXPENDITURES:

Capital Outlay		\$ 250,000	\$ 430,000	\$ 430,000	72.00%
TOTAL		\$ 250,000	\$ 430,000	\$ 430,000	72.00%

