

Total Revenues by Fund and Source

Total Revenues by Fund

		FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
General Fund	\$	657,511,123	706,379,000	717,425,714	746,860,000
Debt Service Fund		105,134,012	100,348,000	102,893,000	118,385,708
Special Revenue Funds					
Affordable Housing		4,627,278	5,072,307	5,072,307	3,959,833
Fire Tax District		15,100,104	15,281,579	15,281,579	16,105,437
Revaluation Reserve		1,253,640	975,000	975,000	975,000
Major Facilities		21,202,653	26,807,100	26,807,100	22,602,000
Emergency 911		852,885	984,000	984,000	1,219,722
Risk Management Internal ServiceFund		16,434,340	19,191,220	20,233,815	21,078,140
Solid Waste Enterprise Fund		20,270,854	19,264,430	25,512,379	17,457,400
Total Appropriations by Fund	\$	842,386,889	894,302,636	915,184,894	948,643,240
Less Interfund Transfers		(116,720,064)	(103,952,000)	(104,596,437)	(119,871,220)
Total Revenues all Funds, net of Interfund Transfers	\$	725,666,825	790,350,636	810,588,457	828,772,020

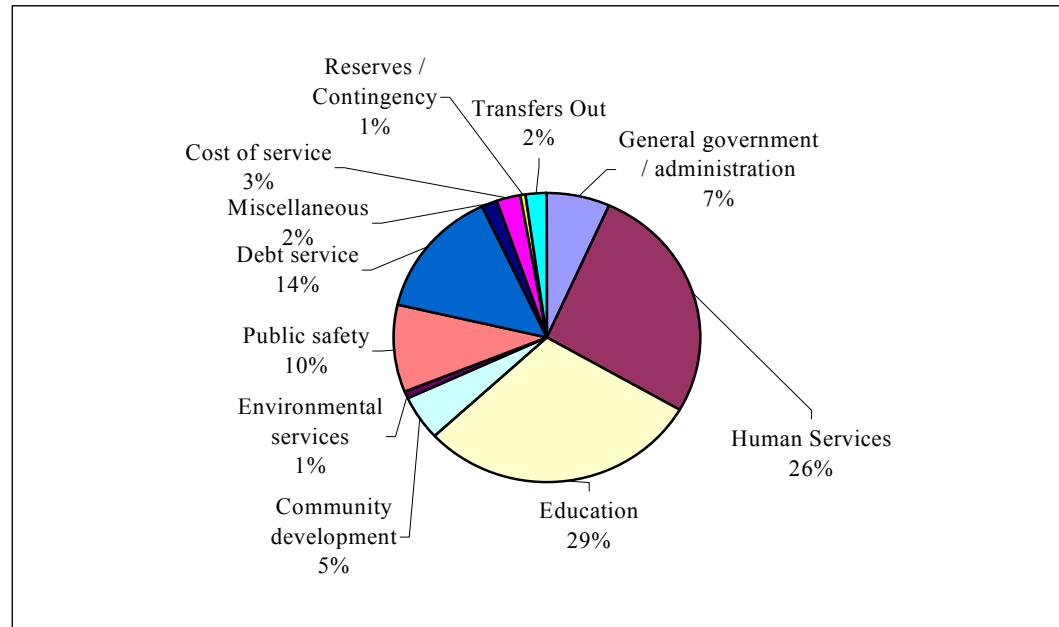
Total Revenues By Source

		FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
Taxes	\$	514,161,092	574,994,835	574,994,835	593,467,047
Licenses and permits		2,231,874	2,440,658	2,440,658	2,676,700
Intergovernmental		95,931,804	98,336,379	105,705,875	106,316,034
Charges for services		99,708,161	103,386,107	103,291,281	109,209,126
Investment earnings		4,895,340	689,434	689,434	2,773,859
Miscellaneous		950,554	1,101,967	1,101,967	1,008,329
Bond proceeds and premiums		7,788,000	-	2,545,000	-
Appropriated Fund Balance			9,401,256	19,819,407	13,320,925
Total Revenues By Source	\$	725,666,825	790,350,636	810,588,457	828,772,020

Expenditures by Use

Expenditures by Use

	FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
General government / administration	\$ 47,147,518	51,975,724	59,096,513	55,491,926
Human Services	195,126,271	208,504,624	216,051,967	219,932,899
Education	212,011,646	232,710,000	232,710,000	246,315,000
Community development	29,647,656	44,694,242	45,537,521	41,259,972
Environmental services	6,608,190	6,747,207	7,086,814	7,606,477
Public safety	65,553,291	72,348,869	77,499,449	81,497,931
Debt service	87,799,262	104,082,630	106,627,630	118,301,708
Depreciation and amortization	2,265,233	-	-	-
Miscellaneous	-	-	-	14,484,080
Cost of service	27,540,938	33,050,440	36,720,341	20,819,964
Reserves / Contingency	-	6,720,000	585,759	4,738,303
Transfers Out, Net of Interfund Transfers	24,247,678	29,516,900	28,672,463	18,323,760
Total Operating Expenses	\$ 697,947,683	790,350,636	810,588,457	828,772,020



General Fund

General Fund					
		FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
Operating Revenues					
Taxes	\$	477,192,872	532,250,635	532,250,635	554,446,442
Licenses and permits		2,229,574	2,440,658	2,440,658	2,676,700
Intergovernmental		91,571,963	94,140,861	101,490,357	102,711,754
Charges for services		67,680,014	69,838,168	69,743,342	76,804,770
Investment earnings		3,287,842	34,434	34,434	67,151
Miscellaneous		823,210	913,258	913,258	798,712
Total Operating Revenues	\$	642,785,475	699,618,014	706,872,684	737,505,529
Operating Expenses					
General government / administration	\$	44,530,650	49,530,144	52,830,290	51,201,430
Human services		190,861,395	203,432,317	210,979,660	215,973,066
Education		212,011,646	232,710,000	232,710,000	246,315,000
Community development		16,905,545	17,887,142	18,730,421	18,657,972
Environmental services		6,608,190	6,747,207	7,086,814	7,606,477
Public safety		54,093,697	59,736,190	64,886,770	67,783,752
Debt service		-	-	-	-
Depreciation and amortization		-	-	-	-
Miscellaneous		-	-	-	-
Cost of service		-	-	-	-
Reserves / Contingency		-	6,720,000	585,759	4,738,303
Total Operating Expenses	\$	525,011,123	576,763,000	587,809,714	612,276,000
Revenues Over (Under) Expenditures	\$	117,774,352	122,855,014	119,062,970	125,229,529
Other Financing Sources (Uses)					
Transfers in	\$	12,569,822	525,000	546,200	563,220
Transfers out		(132,500,000)	(129,616,000)	(129,616,000)	(134,584,000)
Bond proceeds and premiums					
Total Other Financing Sources (Uses)	\$	(119,930,178)	(129,091,000)	(129,069,800)	(134,020,780)
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	\$	(2,155,826)	(6,235,986)	(10,006,830)	(8,791,251)
Fund Balance at Beginning of Year	\$	137,988,777	135,832,951	135,832,951	125,826,121
Fund Balance at End of Year	\$	135,832,951	129,596,965	125,826,121	117,034,870

Debt Service

Debt Service		FY 2003	FY 2004	FY 2004	FY 2005
		Actual	Adopted	Current	Adopted
			Budget	Budget	Budget
Operating Revenues					
Taxes	\$	-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for services		-	-	-	-
Investment earnings		437,012	-	-	2,156,708
Miscellaneous		-	-	-	-
Total Operating Revenues	\$	437,012	-	-	2,156,708
Operating Expenses					
General government / administration	\$	-	-	-	-
Human services		-	-	-	-
Education		-	-	-	-
Community development		-	-	-	-
Environmental services		-	-	-	-
Public safety		-	-	-	-
Debt service		87,329,497	100,348,000	102,893,000	118,301,708
Depreciation and amortization		-	-	-	-
Miscellaneous		-	-	-	-
Cost of service		-	-	-	84,000
Reserves / Contingency		-	-	-	-
Total Operating Expenses	\$	87,329,497	100,348,000	102,893,000	118,385,708
Revenues Over (Under) Expenditures	\$	(86,892,485)	(100,348,000)	(102,893,000)	(116,229,000)
Other Financing Sources (Uses)					
Transfers in	\$	96,909,000	100,348,000	100,348,000	116,229,000
Transfers out		-	-	-	-
Bond proceeds and premiums		7,788,000	-	2,545,000	-
Total Other Financing Sources (Uses)	\$	104,697,000	100,348,000	102,893,000	116,229,000
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$	17,804,515	-	-	-
Fund Balance at Beginning of Year	\$	21,797,140	39,601,655	39,601,655	39,601,655
Fund Balance at End of Year	\$	39,601,655	39,601,655	39,601,655	39,601,655

Special Revenue Funds

Special Revenue Funds					
		FY 2003	FY 2004	FY 2004	FY 2005
		Actual	Adopted	Current	Adopted
			Budget	Budget	Budget
Operating Revenues	\$				
Taxes		36,968,220	42,744,200	42,744,200	39,020,605
Licenses and permits		-	-	-	-
Intergovernmental		3,359,279	3,595,518	3,595,518	2,804,280
Charges for services		159,733	372,789	372,789	51,553
Investment earnings		228,802	-	-	-
Miscellaneous		3,266	-	-	83,117
Total Operating Revenues	\$	40,719,300	46,712,507	46,712,507	41,959,555
Operating Expenses					
General government / administration	\$	1,253,640	975,000	975,000	975,000
Human services		4,264,876	5,072,307	5,072,307	3,959,833
Education		-	-	-	-
Community development		12,742,111	26,807,100	26,807,100	22,602,000
Environmental services		-	-	-	-
Public safety		11,459,594	12,612,679	12,612,679	13,714,179
Depreciation and amortization		-	-	-	-
Debt service		-	-	-	-
Miscellaneous		-	-	-	-
Cost of service		-	-	-	-
Reserves / Contingency		-	-	-	-
Total Operating Expenses	\$	29,720,221	45,467,086	45,467,086	41,251,012
Revenues Over (Under) Expenditures	\$	10,999,079	1,245,421	1,245,421	708,543
Other Financing Sources (Uses)					
Transfers in	\$	2,080,000	2,079,000	2,079,000	2,079,000
Transfers out		(5,610,500)	(3,652,900)	(3,652,900)	(3,610,980)
Bond proceeds and premiums		-	-	-	-
Total Other Financing Sources (Uses)	\$	(3,530,500)	(1,573,900)	(1,573,900)	(1,531,980)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$	7,468,579	(328,479)	(328,479)	(823,437)
Fund Balance at Beginning of Year	\$	4,999,100	12,467,679	12,467,679	12,139,200
Fund Balance at End of Year	\$	12,467,679	12,139,200	12,139,200	11,315,763

Enterprise Funds

Enterprise Fund		FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
Operating Revenues					
Taxes	\$	-	-	-	-
Licenses and permits		2,300	-	-	-
Intergovernmental		612,299	600,000	620,000	800,000
Charges for services		18,843,529	16,560,150	16,560,150	15,731,900
Investment earnings		688,648	405,000	405,000	400,000
Miscellaneous		124,078	188,709	188,709	51,500
Total Operating Revenues	\$	20,270,854	17,753,859	17,773,859	16,983,400
Operating Expenses					
General government / administration	\$	1,070,414	1,225,580	4,981,203	2,973,320
Human services		-	-	-	-
Education		-	-	-	-
Community development		-	-	-	-
Environmental services		-	-	-	-
Public safety		-	-	-	-
Debt service		469,765	3,734,630	3,734,630	-
Depreciation and amortization		2,265,233	-	-	-
Miscellaneous		-	-	-	-
Cost of service		11,399,412	14,104,220	16,796,546	14,484,080
Reserves / Contingency		-	-	-	-
Total Operating Expenses	\$	15,204,824	19,064,430	25,512,379	17,457,400
Revenues Over (Under) Expenditures	\$	5,066,030	(1,310,571)	(7,738,520)	(474,000)
Other Financing Sources (Uses)					
Transfers in	\$	-	-	623,237	-
Transfers out		(196,000)	(200,000)	-	-
Bond proceeds and premiums					
Total Other Financing Sources (Uses)	\$	(196,000)	(200,000)	623,237	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses					
	\$	4,870,030	(1,510,571)	(7,115,283)	(474,000)
Fund Balance at Beginning of Year	\$	24,220,649	29,090,679	29,090,679	21,975,396
Fund Balance at End of Year					
	\$	29,090,679	27,580,108	21,975,396	21,501,396

Internal Service Funds

Internal Service Fund					
		FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
Operating Revenues					
Taxes	\$	-	-	-	-
Licenses and permits		-	-	-	-
Intergovernmental		388,263	-	-	-
Charges for services		13,024,885	16,615,000	16,615,000	16,620,903
Investment earnings		253,036	250,000	250,000	150,000
Miscellaneous		-	-	-	75,000
Total Operating Revenues	\$	13,666,184	16,865,000	16,865,000	16,845,903
Operating Expenses					
General government / administration	\$	292,814	245,000	310,020	342,176
Human services		-	-	-	-
Education		-	-	-	-
Community development		-	-	-	-
Environmental services		-	-	-	-
Public safety		-	-	-	-
Debt service		-	-	-	-
Depreciation and amortization		-	-	-	-
Miscellaneous		-	-	-	-
Cost of service		16,141,526	18,946,220	19,923,795	20,735,964
Reserves / Contingency		-	-	-	-
Total Operating Expenses	\$	16,434,340	19,191,220	20,233,815	21,078,140
Revenues Over (Under) Expenditures	\$	(2,768,156)	(2,326,220)	(3,368,815)	(4,232,237)
Other Financing Sources (Uses)					
Transfers in	\$	2,500,000	1,000,000	1,000,000	1,000,000
Transfers out		-	-	-	-
Bond proceeds and premiums		-	-	-	-
Total Other Financing Sources (Uses)	\$	2,500,000	1,000,000	1,000,000	1,000,000
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$	(268,156)	(1,326,220)	(2,368,815)	(3,232,237)
Fund Balance at Beginning of Year	\$	13,592,107	13,323,951	13,323,951	10,955,136
Fund Balance at End of Year	\$	13,323,951	11,997,731	10,955,136	7,722,899

Total—All Funds

Total - All Funds					
		FY 2003 Actual	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
Operating Revenues					
Taxes	\$	514,161,092	574,994,835	574,994,835	593,467,047
Licenses and permits		2,231,874	2,440,658	2,440,658	2,676,700
Intergovernmental		95,931,804	98,336,379	105,705,875	106,316,034
Charges for services		99,708,161	103,386,107	103,291,281	109,209,126
Investment earnings		4,895,340	689,434	689,434	2,773,859
Miscellaneous		950,554	1,101,967	1,101,967	1,008,329
Total Operating Revenues	\$	717,878,825	780,949,380	788,224,050	815,451,095
Operating Expenses					
General government / administration	\$	47,147,518	51,975,724	59,096,513	55,491,926
Human services		195,126,271	208,504,624	216,051,967	219,932,899
Education		212,011,646	232,710,000	232,710,000	246,315,000
Community development		29,647,656	44,694,242	45,537,521	41,259,972
Environmental services		6,608,190	6,747,207	7,086,814	7,606,477
Public safety		65,553,291	72,348,869	77,499,449	81,497,931
Debt service		87,799,262	104,082,630	106,627,630	118,301,708
Depreciation and amortization		2,265,233	-	-	-
Miscellaneous		-	-	-	14,484,080
Cost of service		27,540,938	33,050,440	36,720,341	20,819,964
Reserves / Contingency		-	6,720,000	585,759	4,738,303
Total Operating Expenses	\$	673,700,005	760,833,736	781,915,994	810,448,260
Revenues Over (Under) Expenditures	\$	44,178,820	20,115,644	6,308,056	5,002,835
Other Financing Sources (Uses)					
Transfers in	\$	114,058,822	103,952,000	104,596,437	119,871,220
Transfers out		(138,306,500)	(133,468,900)	(133,268,900)	(138,194,980)
Bond proceeds and premiums		7,788,000	-	2,545,000	-
Total Other Financing Sources (Uses)	\$	(16,459,678)	(29,516,900)	(26,127,463)	(18,323,760)
Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$	27,719,142	(9,401,256)	(19,819,407)	(13,320,925)
Fund Balance at Beginning of Year	\$	202,597,773	230,316,915	230,316,915	210,497,508
Fund Balance at End of Year	\$	230,316,915	220,915,659	210,497,508	197,176,583

Revenue Highlights

PROPERTY TAX

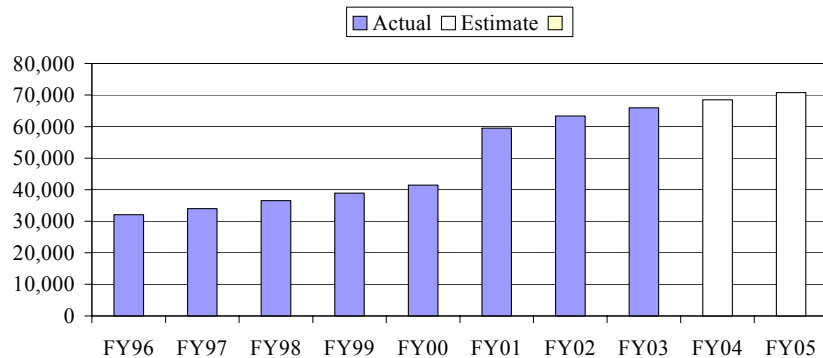
The property tax is levied against real and personal property not exempt from taxation. For FY 2005 the general property tax rate is \$.604 per \$100 assessed valuation. The overall increase in the valuation of property is projected to increase by 3.4 percent. Each component of the property tax base is discussed below.

Real Property	\$56.45 billion
Business Personal Property	\$4.26 billion
Public Service	\$3.47 billion
Motor Vehicles	\$6.59 billion

The County's property tax collection rate continues to be one of the highest in the state, at 98.2 percent of the levy collected. One cent on the general fund property tax rate generates approximately \$7.1 million.

Real property includes real estate values for all commercial, industrial, and residential buildings, and land. Values of real property are assessed every eight years. The last revaluation of real property occurred in FY01. The real estate portion of the FY05 tax base is estimated to increase by 3.87 percent compared to the FY04 base. Residential tax base growth continues to be strong while business property growth is not as strong.

Total Assessed Property Value Expected to Grow 3.4% for FY 2005



Business equipment and machinery, boats, mobile homes, and unregistered vehicles are included in the personal property portion of the tax base. These values are adjusted annually. Wake County expects this segment of the tax base to decline slightly (.02 percent) in FY05 because growth of this component of the tax base is not keeping pace with the depreciation of assets.

All registered vehicles are included in the motor vehicles portion of the tax base. Values are adjusted annually. The growth rate of 3.1 percent in FY 2004 is expected to be slightly higher than previous years.

The public services tax base component includes the taxable assets of statewide utilities operations such as gas and electric utilities, communications companies, railroad companies, and the rolling stock and fleet equipment of highway and air transportation companies. The State of North Carolina sets the values of taxable assets for utilities companies annually. During the fourth and seventh year of an eight-year county valuation cycle, the State adjusts utilities companies' values to bring them more in line with the other values of a county's tax base. The fourth year of this cycle will occur in FY05.

The expected decline of .06 percent in the valuation of the public service companies for FY05 is due largely to the decline in telecommunications and the airline industry.

SALES TAX

Wake County's second largest revenue source is sales tax receipts. Total sales tax revenue for FY05 is estimated to be \$117.5 million. There are four statutory authorizations for sales tax, with three different distribution methods:

Article 39 of the North Carolina General Statutes enables counties to levy a one-cent sales tax. This authorization dates back to 1967 and is the original local government sales tax. All proceeds from this one-cent tax are returned to Wake County and its municipalities in a "point of sale" distribution. Prior to the 2001 session of the N.C. General Assembly, the point of sale, or source of a sale, was determined by the location of a retailer's business. A change in the law now determines the

Revenue Highlights

point of sale by the location of where the purchaser receives the product. Consequently, sales tax revenue from many purchases made from vendors in Wake County now goes to surrounding counties. There are no restrictions as to how receipts from the one-cent local option sales tax can be used within the county budget.

Revenue from the one-cent sales tax for the FY04 budget year is projected to be \$600,000 more than estimated. One-cent sales tax revenue in FY04 is estimated to grow by two and a half percent to \$55.4 million.

Sales Tax

Sales Tax	FY 2004 Budget	FY 2004 Est	FY 2005 Budget
Article 39 (1967)	\$53.4 million	\$54.0 million	\$55.4 million
1/2 cent Article 40 (1983)	\$19.3 million	\$19.0 million	\$19.8 million
1/2 cent Article 42 (1986)	\$19.3 million	\$19.0 million	\$19.8 million
1/2 cent (excludes unprepared food) Article 44 (2002)	\$17.0 million	\$22.0 million	\$22.7 million

The County also receives sales tax revenue from two one-half cent sales taxes levied under authority granted by Articles 40 and 42 of the N.C. General Statutes in 1983 and 1986. The revenue collected from these two levies is placed into a statewide pool and distributed among the state's counties in proportion to how much of the total state population resides in each county. State statute requires that 30 percent of the Article 40 sales tax revenue and 60 percent of the Article 42 sales tax revenue be used to support public school capital outlay or retire any indebtedness incurred by the county in providing capital outlay for the schools. For FY04, revenue from these two taxes is estimated to be slightly less than budgeted. Revenue from these two half-cent sales taxes for FY05 is projected to grow by four percent over the current year estimate. The amount required by state statute for school capital is transferred to the capital projects fund.

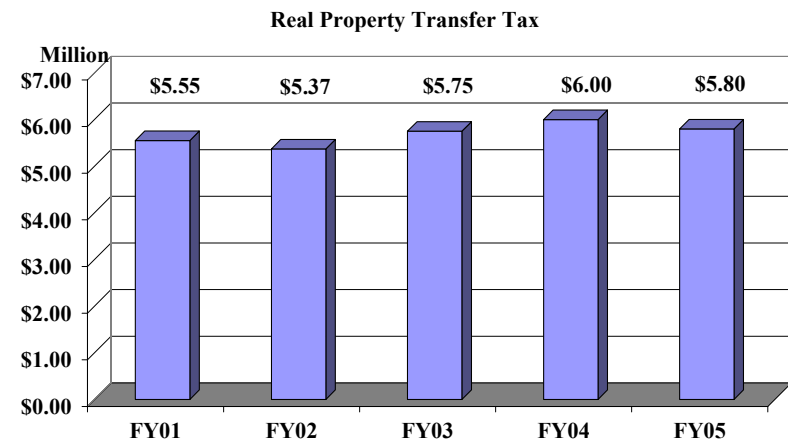
Article 44 of the N.C. General Statutes authorizes counties to levy a

one-half cent sales tax. This sales tax authorization replaces state reimbursements made because of the repeal of previously authorized property taxes. This tax is levied on purchases as is the other local option taxes with one exception: unprepared food is excluded from taxation. The distribution of receipts from this tax within the state is blended. One half of the net proceeds of the tax collected is distributed to all counties based on a point of origin basis (as is the Article 39 sales tax). The other half of the tax is distributed on a per capita basis (as is the Article 40 and 42 sales tax). There are no restrictions or earmarking of these funds within the overall budget. The Board of Commissioners authorized the levy of this tax effective December 1, 2002. The FY04 amount is estimated at \$22 million with 3 percent growth expected in FY05.

The distribution of all sales tax receipts within the county is currently based on the population of the various governmental units in Wake County.

REAL PROPERTY TRANSFER (EXCISE) TAX

State statutes provide for counties to collect an excise tax, imposed by the State, on transfers of real property. The tax levied on each recorded deed is \$2.00 per \$1,000 property valuation. Wake County receives one-half of the collections as revenue to support County services with the other half remitted to the state. The FY05 budget reflects a slight



Revenue Highlights

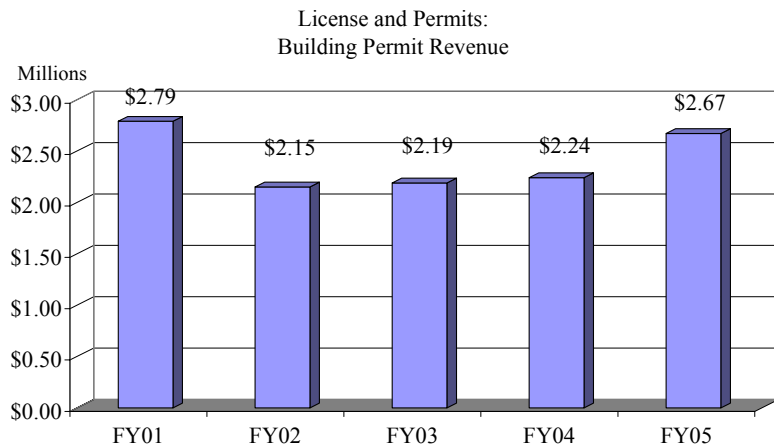
decrease from the FY04 budget.

LEASE/RENTAL VEHICLE TAX

In FY 2001, the General Assembly eliminated the ad valorem tax on daily leased and rental vehicles (vehicles leased less than 365 days). To hold local governments harmless, the legislation provided for an alternative 1½ percent gross receipts tax on vehicles leased or rented less than 365 days. The County is projected to receive approximately \$2 million dollars from this revenue source in FY05.

BEER AND WINE EXCISE TAX

The state levies an excise tax on beer and wine sales at the wholesale level and remits a portion of the net proceeds to local governments. Participating cities and counties share the proceeds on a per capita basis. Of the total tax on beer collected, counties and cities receive 23.75% of the amount collected; for fortified wine, local governments receive 22% of the proceeds, and for wine, local governments receive 62% of the tax proceeds. The amount budgeted is \$637,500 based on state estimates of a 2% increase.



LICENSES AND PERMITS

The largest revenue source in this category is from building permits. For FY05, revenue is projected to increase by about 19% based on the

anticipation of increased building activity. The building permit fee structure is consistent with the Board-adopted User Fee Policy as it provides full recovery of costs of the building inspection program.

FEDERAL AND STATE GRANTS

The County receives funding from the federal and state governments for Human Services, the Sheriff, Community Services, Public Safety, and Environmental Services. These revenue sources are dependent upon actions by the legislative bodies of both levels of government, as well as upon administrators of the respective programs. Revenues from these sources are expected to be about \$3 million more than the current FY04 budget, which has been increased by \$7 million since the FY04 budget adoption. The amount budgeted in FY 2004 for Human Services federal and state grants is \$86.9 million.

FEES AND CHARGES FOR SERVICES

Charges for services include user fees for Human Services, Sheriff, Public Safety, Register of Deeds, Recreation, Libraries, and other county services. The County also contracts with municipalities for various services, such as fire inspections, and receives revenue from these contracts. These fees usually finance, in part, the county functions for which they are assessed. Increases in fees and new fees included in this budget are shown on the table at the end of this section. Changes in the fee schedule are consistent with the User Fee Policy.

HUMAN SERVICES FEES AND CHARGES

The Human Services department receives 35% of its revenues from fees and charges for services, with \$52.2 million projected for FY05. \$42.2 million of this revenue is in the form of Medicaid reimbursements for services delivered by internal and external providers. In the case of external providers, revenues are used to make corresponding contract payments. Other fees include insurance payments and fees paid directly by those who can afford to pay a portion of the cost of service. The projection for FY05 Human Services fees and charges is \$7 million higher than the FY04 amount, due primarily to Medicaid reimbursements.

SHERIFF FEES

The Sheriff's Office receives payments for serving civil process papers, executing criminal warrants, pistol and concealed weapon permit fees,

Revenue Highlights

and providing investigative reports. Other fees collected by the Sheriff include jail fees from individuals awaiting trial, state detainees, and false alarm penalties. Jail fees for state detainees are projected higher in FY05 than in previous years. The State of North Carolina continues to experience delays in opening new state prisons. Consequently, the County's detention facilities are holding more prisoners awaiting transfers to the state than prior years.

EMERGENCY MEDICAL SERVICES FEES

Charges for Emergency Medical Services are assessed when paramedics transport patients for any medical reason. The fee charged, a flat amount per trip, was revised in FY04 to meet new Medicare-allowed categories and maximize revenues. The County continues its contract with an EMS collection firm to collect all current and delinquent EMS bills. The universal subscription program, which began in 1993, will remain at its current level of \$60 per household. The loaded per mile cost is proposed to increase by 15 cents per mile on July 1, 2004 with another increase on January 1, 2005, not to exceed 25 cents per mile in order to align the fee with the Medicare reimbursement rate. This increase will yield minimal new revenues.

ENVIRONMENTAL SERVICES FEES

Environmental Services assesses fees in the areas of animal control, water quality, wastewater, swimming pool inspections, and studies for soil, erosion, and flood control. This department proposes two fee changes. The first is to adjust the acreage cap on land disturbing activities from the current limit of 10 acres to 20 acres. The recommendation is being made to align the fee with the additional work associated with larger parcels. The adjustment will increase the fee for a 20 acre parcel from \$5,000 to \$10,000. The second change increases fees for Onsite Wastewater permit application fee and construction authorization increase from \$145 to \$200 each. This fee increase will support the addition of three new positions to facilitate shorter permit processing times.

PLANNING FEES

The budget includes new fees to recover the cost associated with document production of the Zoning Atlas (\$100) and Unified Development Ordinance (UDO). The cost of the UDO will be \$60 and \$30 for paper and electronic copies, respectfully.

REGISTER OF DEEDS FEES

The Register of Deeds collects fees for most official acts performed. Fees charged are for marriage licenses, recording deeds and other instruments. While interest rates are expected to be on the rise, building permit activity and other factors cause the FY05 estimate to be 5.6 percent increase over FY04. This office has seen significant increases in activity due to an increase in recordings and refinancing of mortgages, which have resulted from favorable interest rates.

OTHER REVENUE

Other revenue includes contributions, reimbursements, sale of surplus property and materials, property rentals, parking fees, fines, and investments. Note that interest earnings are no longer budgeted in the general fund. These earnings on investments are now budgeted directly in the capital projects fund.

INTERFUND TRANSFERS

Interfund transfers represent money transferred from other County funds to the general fund for various purposes. The Solid Waste enterprise fund will transfer \$200,000 to the general fund as reimbursement for indirect costs associated with supporting the activities of the Solid Waste Management division. Funds totaling \$325,000 are transferred from the Major Facilities Trust fund to pay the County's administrative cost for collection of the one percent tax on prepared food and beverage.

Proposed Fee Increases

	FY 2004 Current Budget	FY 2005 Adopted Budget
Planning Services		
Zoning Atlas	-	\$100.00
Unified Development Ordinance	-	\$60.00
Unified Development Ordinance (CD)	-	\$30.00
Public Parking Fees		
First hour	\$1.00	-
First half hour	-	\$1.00
Second half hour	-	\$1.00
Each additional hour	\$1.00	\$1.00
Maximum per day	\$6.00	\$8.00
Emergency Medical Services		
Loaded mileage rate (per mile)	\$5.50	\$5.65 to \$5.75 (equal to Medicare rates)
Environmental Services		
Onsite Wastewater permit application fee	\$145	\$200
Onsite Wastewater construction authorization	\$145	\$200
Sediment & Erosion Control Permit:		
Increase the maximum acreage cap from 10 acres to 20 acres at \$500 per acre	\$5,000 for 20 acres	\$10,000 for 20 acres

Expenditure Highlights

BOARD OF ELECTIONS

The Board of Elections' FY 2005 budget decreased from its FY 2004 budget because the Board will hold fewer elections in FY 2005. The Board will hold a Primary Election in July and the General Election in November. The County may also conduct bond referenda during the fall election.

COMMUNITY SERVICES

The FY 2005 Community Services budget includes funding for the opening of Historic Yates Mill County Park, including two additional full-time staff positions. The budget also funds additional staff for Cameron Village Regional Library, which will move to a larger facility in 2005, and one staff member for West Regional Library, which is currently under development.

COUNTY MANAGER

During FY 2004, the Manager's Office increased the capacity of its e-Government initiative by receiving two positions transferred from the Information Service Department. This will enable the office to better evaluate and manage e-Government projects during FY 2005 and future years.

EDUCATION

School Operating Expense: The Board of Education requested an increase of \$15.7 million from \$223.7 million in FY 2004 to \$239.4 million in FY 2005. Included in this budget is an appropriation of \$234.4 million to support the Wake County Public School System's (WCPSS) operating budget, a 4.8 percent increase, totaling \$10.7 million. This amount is based on revised projections of the number of new students enrolled in charter schools, available funds within the WCPSS unrestricted local accounts, and projected unrestricted revenues.

Wake Technical Community College: The Wake Technical Community College's Board of Trustees requested \$14,619,381 in operating funds, of which \$2,956,200 is for capital outlay. The capital outlay request includes \$2,545,000 to lease space near the site of the planned North Wake campus to establish a presence. While the full request cannot be met during this fiscal year, \$2.9 million of additional funds is being appropriated to Wake Tech to increase County funding to \$11.5

million, an increase of 34%.

ENVIRONMENTAL SERVICES

The budget for FY 2005 includes expansion of three technical positions for on-site wastewater services to keep up with increased demand. Housing development has picked up pace in the unincorporated area of the County and in the eastern jurisdictions that contract with Environmental Services. Increase in costs for these services will be offset by a fee increase for plan reviews and septic system inspections. The County's fee structure for these services has been 25% lower than that of other large counties in North Carolina. The agency is also receiving additional resources to implement stormwater management initiatives in compliance with NPDES Phase II, a nationally mandated program for environmental protection.

GENERAL SERVICES ADMINISTRATION (GSA)

Three new full-time positions are planned for GSA in FY 2005. Two positions will allow the department to more effectively meet landscaping standards, address additional work associated with new County facility expansion, and improve quality control on turf and plant beds. The department will use existing budget funds to replace temporary staff with Equipment Operators to achieve consistent service delivery, less monthly retraining, and the ability to operate County vehicles. The third position will utilize new funds to provide additional staff for the Flood Control and Special Projects programs. The department will rely on this position to improve mowing frequency in order to meet State Department of Environment and Natural Resources dam operation maintenance standards, conduct site improvements, respond to public requests more quickly (Flood Control), and improve response time on site repairs, maintenance, and customer requests (Special Projects).

HUMAN SERVICES

Human Services' FY 2005 budget totals \$215.8 million. This budget includes a \$5.5 million increase in both revenues and expenditures related to Medicaid reimbursed contract activity for child mental health, which has continued to exceed expectations. Also the budget includes expansion items totaling \$1.2 million. Half of the increase is associated with State-funded subsidies for housing assistance and community-based mental health programs. The other half of the expansion funds

Expenditure Highlights

ten new staffing positions. Three of these positions had been funded by grants that promote family-oriented decision making and solutions for foster care and adoption. The County will fund these programs now that the grant has expired. The remaining seven positions are all either funded by new grants or can draw down reimbursements for services. These services include psychiatric treatment for children and families being investigated for child abuse and neglect, and enhanced access to nutritional subsidies for Women, Infants and Children (WIC).

Lastly, the Human Services budget for FY 2005 reflects a \$1.4 million decrease in the County's participation in the Medicaid program, a 5% match of the overall cost. Medicaid activity in the County increased at an annual average rate of 13% in the preceding four years. The trend reversed in FY 2004 and the County experienced a 3% drop in its Medicaid liability. As a result, the FY 2005 budget funds this item at the FY 2003 level, the highest for the past five years.

INFORMATION SERVICES

The budget funds minimal increases for computer supplies and maintenance costs. Information Services continues to focus on maintaining the County's technological infrastructure. This includes supporting Oracle, Domino, and SQL database environments, which are the platforms for such essential services as the County's finance system, revenue collection, patient care reporting, and Board of Elections.

OFFICE OF THE SHERIFF

The Wake County Sheriff's Office will receive an additional ten vehicles specifically for Courthouse deputies in FY 2005. The Sheriff's Office began a home fleet program in 1984 with its patrol division. In the late 1980's, the rest of the deputies, except for those judicial services deputies assigned to the Courthouse, received personally assigned vehicles. The Sheriff is limited in the assignment of duties to the Courthouse deputies to tasks only associated with maintaining security in the courtrooms and at the entrances to the building. Because they do not have vehicles, Courthouse deputies cannot be scheduled to fill in when needs arise in the patrol division or paper processing due to sickness or vacation. This expansion will provide the Sheriff with increased scheduling flexibility by rotating deputies from courthouse duty to paper processing or patrol, and providing these deputies with personal vehi-

cles. Additionally, base budget funds for medical care, food services and drug costs are higher in the Detention Services division to meet increased demands on these services.

PUBLIC SAFETY

Funding is included for six additional paramedics for Wake EMS and two additional field agents for the City County Bureau of Identification (CCBI). Wake EMS has historically not staffed for relief, which has created significant challenges in maintaining service levels and allowing staff to take leave. In addition to funding six paramedics, the County will examine the need for additional staff during FY 2005. CCBI also faces staffing challenges. The budget funds two new agents, which will better enable the division to meet its response time goals consistently, complete more training, and increase assistance to the District Attorney's office.

SALARIES, WAGES, AND BENEFITS

The cost of salaries and benefits, 44 percent of the non-education operating budget, totals \$173.9 million. This includes a reduction of \$5.9 million to avoid budgeting for positions while vacant. Pay-for-performance increases are budgeted at \$3.8 million for an average of three percent increase. Included in the reserve is a \$400,000 contingency for implementing the pay and compensation study. Health insurance premiums were raised two percent at an additional cost of approximately \$283,000. Dental insurance premiums are up minimally at an additional cost of \$48,100.

Requests Not Funded

BOARD OF ELECTIONS	\$21,612	NON-DEPARTMENTAL	\$752,245
Two additional one-stop voting sites		Additional funds for Healing Place of Wake County, Wake County United Arts Council, North Carolina Symphony and Wake County Commission for Women	
COMMUNITY SERVICES	\$1,397,809	Competitive Edge III Drive, Wake County Council on Fitness	
Libraries - Additional staff - 15 FTEs			
Libraries - Furniture			
Parks - Additional staff - 7.5 FTEs and temporary staff			
Parks - Equipment and repairs/renovations		PUBLIC SAFETY	\$2,206,401
Parks - Re-establishment of the Grant-in-aid program		EMS: Convert six paramedics to Field Training Officers, various equipment and vehicles, RUSH Team (EMS tactical response), benefit and pay enhancements, professional accreditation	
ENVIRONMENTAL SERVICES	\$408,996	Fire/Rescue: Air compressor and Thermal Imaging Camera for Fire Training Center	
Soil & Water Conservation, miscellaneous		Emergency Management: Local and Citizen Emergency Response Teams	
Additional Staff - Six FTEs		Criminal Justice Planning: Incarceration alternative programs	
Increased temp and agency costs			
Plan Review & Recreational - seasonal temps			
FINANCE	\$20,339		
Additional staff - 0.5 FTE			
GENERAL SERVICES ADMINISTRATION	\$1,409,500	SHERIFF'S OFFICE	\$1,180,612
Construction projects partially funded		Partial funding - operating expenses associated with vehicle purchase	
New vehicle requests partially funded		Creation of Sheriff Traffic Observation Patrol	
HUMAN RESOURCES	\$9,000	SOLID WASTE ENTERPRISE FUND	\$98,827
Expansion of Wellness Program		Additional staff - Two FTEs	
HUMAN SERVICES	\$2,424,692	WAKE COUNTY PUBLIC SCHOOL SYSTEM	\$5,000,000
Additional staffing - 56.5 FTEs			
INFORMATION SERVICES	\$52,375	WAKE TECHNICAL COMMUNITY COLLEGE	\$3,119,381
Remote Desktop Services contract increase		Certain operating costs, North Campus "Quick Start" Initiative	

Personnel Summary (by Fund)

	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
General Fund			
General Government:			
County Commissioners	3.00	3.00	3.00
County Manager	9.00	11.00	11.00
County Attorney	10.00	10.00	10.00
Board of Elections	15.00	14.20	14.20
Budget & Management Services	6.60	7.00	7.00
Facilities Design & Construction	9.00	9.00	9.00
Finance Department	28.25	28.50	29.50
General Services Administration:	7.00	7.00	7.00
Central Services	21.00	21.00	21.00
Field Services	27.00	27.00	30.00
Fleet	12.00	12.00	12.00
Physical Plant	46.00	46.00	46.00
General Services Total	113.00	113.00	116.00
Human Resources	19.00	21.00	21.00
Information Services	63.50	60.50	60.50
Planning Department	20.00	20.00	20.00
Register of Deeds	34.00	35.00	35.00
Revenue Department	62.00	62.00	62.00
General Government Total	392.35	394.20	398.20
Community Services:			
Administration	4.00	4.00	4.00
Geographic Information Services	20.00	20.00	20.00
Inspections, Development, Plans, Permits	33.00	33.00	33.00
Libraries	165.38	165.38	170.38
Parks	25.00	25.00	27.00
Community Services Total	247.38	247.38	254.38

Personnel Summary (by Fund)

	FY 2004 Adopted Budget	FY 2004 Current Budget	FY 2005 Adopted Budget
Environmental Services	96.00	96.00	98.00
Human Services	1,644.70	1,667.70	1,674.70
Public Safety:			
EMS	116.00	116.00	122.00
Fire/Rescue	21.00	21.00	21.00
CCBI	61.00	61.00	63.00
Emergency Management	7.00	7.00	7.00
Administration	4.00	4.00	4.00
Public Safety Total	209.00	209.00	217.00
Office of the Sheriff			
Detention	274.00	274.00	274.00
Law Enforcement	374.00	374.00	374.00
Office of the Sheriff Total	648.00	648.00	648.00
Subtotal General Fund	3,237.43	3,262.28	3,290.28
Other Funds			
Affordable Housing	8.50	8.50	8.50
Risk Management	3.00	3.00	4.00
Solid Waste	10.00	10.00	15.00
Workforce Development	6.55	9.55	9.55
Subtotal Other Funds	28.05	31.05	37.05
Total Positions All Funds	3,265.48	3,293.33	3,327.33

Personnel Summary (by Fund)

Department Position Count (FTEs)

Position changes in the adopted FY 2005 budget include:

Community Services—Net Change +7.0 FTEs

Add 2 new positions to support the opening of Historic Yates Mill and 5 new positions to support the development of the new West Regional Library and the expansion of Cameron Village Regional Library.

Environmental Services—Net Change +2.0 FTEs

Add 4 new positions in the Water Quality division, 3 to improve permit process response times for onsite wastewater activities and 1 for floodplain management to meet federal requirements. Transfer 2 positions in the Keep America Beautiful program (KAB) from the general fund to the Solid Waste Management enterprise fund.

Finance—Net Change +1.0 FTE

Add 1 new position in the accounting and reporting section dedicated to managing Emergency Medical Services (EMS) billing functions.

General Services Administration—Net Change +3.0 FTEs

Add 2 new positions in the landscape maintenance program to better meet landscaping standards, handle new facility expansion, and improve quality control on turf and plant beds. Add 1 new position for flood control and special projects to enhance mowing frequency to meet program standards, conduct site improvements, and improve response time on site repairs, maintenance and customer requests.

Human Services—Net Change +7.0 FTEs

Add 3 new positions to provide psychiatric treatment in child protective services. Convert 3 grant-funded positions to County-funded positions in the Family-to-Family program for foster care and adoption services. Add 4 positions in the Women, Infant and Children (WIC) Supplemental Nutrition

program.

Public Safety—Net Change +8.0 FTEs

Add 2 new field agent positions in the City/County Bureau of Identification (CCBI) to assist the Bureau in meeting the response time goal of one hour (for 75% of requested responses). Add 6 new paramedic positions to address Wake EMS's need for relief staffing.

Risk Management—Net Change +1.0 FTE

Add 1 new position in the Risk Management internal service fund to support risk management activities.

Solid Waste Management—Net Change +5.0 FTEs

Add 3 new positions in the Solid Waste Management enterprise fund to support solid waste activities. Add 2 positions in the Solid Waste Management enterprise fund from the general fund for the KAB program.

TOTAL POSITION CHANGE: +34.0 FTEs

Wake County Government Fiscal Year 2005

