

# FINANCE EXPENDITURES

## 2009-10 Manager's Recommendation

|                                    | 2008-09<br>Revised<br>Budget | 2009-10<br>Department<br>Request | 2009-10<br>Manager<br>Recomm | Manager<br>Inc<br>(Dec) |
|------------------------------------|------------------------------|----------------------------------|------------------------------|-------------------------|
| <b>105430</b>                      |                              |                                  |                              |                         |
| 510002 Salaries & Wages-Regular    | 638,450                      | 627,600                          | 627,600                      | -                       |
| 510004 Salaries & Wages-Overtime   | 2,500                        | -                                | -                            | -                       |
| 512501 FICA Tax                    | 49,305                       | 48,270                           | 48,270                       | -                       |
| 512502 Employees Group Health Ins  | 83,520                       | 83,520                           | 83,520                       | -                       |
| 512503 State Retirement & 401K     | 64,245                       | 62,135                           | 62,135                       | -                       |
| 520001 Professional Services-Audit | 48,500                       | 40,000                           | 40,000                       | -                       |
| 520005 Professional Services-Other | 650                          | 650                              | 650                          | -                       |
| 530000 Advertising                 | 300                          | 200                              | 200                          | -                       |
| 530500 Dues and Subscriptions      | 1,955                        | 2,455                            | 2,455                        | -                       |
| 531500 Insurance & Bonds           | 2,904                        | 3,050                            | 4,065                        | 1,015 Renewal           |
| 532501 Main & Rep-Equipment        | 1,600                        | 1,600                            | 1,600                        | -                       |
| 534000 Postage                     | 5,600                        | 6,000                            | 6,000                        | -                       |
| 535000 Supplies-Departmental-Misc  | 17,175                       | 18,000                           | 18,000                       | -                       |
| 535012 Supplies-Library Materials  | 410                          | 410                              | 410                          | -                       |
| 535018 Supplies-Printed Materials  | 6,350                        | 6,350                            | 6,350                        | -                       |
| 535500 Telephone                   | 4,990                        | 5,420                            | 4,920                        | (500) Contract Savings  |
| 536000 Training & Development      | 5,900                        | 6,200                            | 6,200                        | -                       |
| 536200 Travel                      | 4,525                        | 3,320                            | 3,320                        | -                       |
| 537514 Cont Serv-Software          | 32,600                       | 34,200                           | 34,200                       | -                       |
| 610000 Depreciable Assets          | 6,750                        | -                                | -                            | -                       |
| 620000 Non-depreciable Assets      | 8,690                        | -                                | -                            | -                       |
| <b>105430</b>                      | <b><u>986,919</u></b>        | <b><u>949,380</u></b>            | <b><u>949,895</u></b>        | <b><u>515</u></b>       |

**Iredell County Finance Department**

**Budget Request 2009-10**

|         |                                      |         | 2008-09  | 2008-09 | 2009-10   |         | %       |
|---------|--------------------------------------|---------|----------|---------|-----------|---------|---------|
|         | <b>ORG - 105430</b>                  |         | Original | Revised | Requested | Inc     | Inc     |
|         |                                      |         | Budget   | Budget  | Budget    | (Dec)   | (Dec)   |
| 5100.02 | <b>Salaries &amp; Wages-Regular</b>  |         | 634,393  | 637,980 | 627,600   | (6,793) | -1.06%  |
|         | 12 full-time positions (existing)    | 627,600 |          |         |           |         |         |
| 5100.04 | <b>Salaries &amp; Wages-Overtime</b> |         | 7,500    | 2,500   | -         | (7,500) | -100%   |
| 5125.01 | <b>FICA</b>                          |         | 49,380   | 49,269  | 48,270    | (1,110) | -2.25%  |
|         | 7.65% of gross + travel + OT         |         |          |         |           |         |         |
| 5125.02 | <b>Group Health Insurance</b>        |         | 83,520   | 83,520  | 83,520    | 0       | 0.00%   |
|         | 12 employees @ \$6,960               | 83,520  |          |         |           |         |         |
| 5125.03 | <b>Retirement &amp; 401(K)</b>       |         | 64,227   | 64,198  | 62,135    | (2,092) | -3.26%  |
|         | 4.90% State + 5% 401(K)              |         |          |         |           |         |         |
| 5200.01 | <b>Professional Serv-Audit</b>       |         | 48,500   | 48,500  | 40,000    | (8,500) | -17.53% |
|         | Annual audit                         | 39,000  |          |         |           |         |         |
|         | Technical Assistance                 | 1,000   |          |         |           |         |         |
| 5200.05 | <b>Prof Service - Other</b>          |         | 650      | 650     | 650       | -       | 0.00%   |
|         | GFOA Review Fee                      | 650     |          |         |           |         |         |
| 5300.00 | <b>Advertising</b>                   |         | 300      | 300     | 200       | (100)   | -33.33% |
|         | To fulfill MBWE requirements         | 300     |          |         |           |         |         |
| 5305.00 | <b>Dues &amp; Subscriptions</b>      |         | 2,455    | 1,955   | 2,455     | -       | 0.00%   |
|         | GFOA                                 | 720     |          |         |           |         |         |
|         | NCACFO & NCGFOA                      | 340     |          |         |           |         |         |
|         | PRIMA & NCPRIMA                      | 600     |          |         |           |         |         |
|         | NCACPA                               | 70      |          |         |           |         |         |
|         | NIGP                                 | 330     |          |         |           |         |         |
|         | CAGP                                 | 200     |          |         |           |         |         |
|         | Wall Street Journal                  | 80      |          |         |           |         |         |
|         | Kiplinger Letter                     | 85      |          |         |           |         |         |
|         | Consumer Reports                     | 30      |          |         |           |         |         |

| Finance Department |   |          |         |           |        |         |         |
|--------------------|---|----------|---------|-----------|--------|---------|---------|
|                    |   | 2008-09  | 2008-09 | 2009-10   |        | %       |         |
|                    |   | Original | Revised | Requested | Inc    | Inc     |         |
|                    |   | Budget   | Budget  | Budget    | (Dec)  | (Dec)   |         |
| <b>5315.00</b>     | <b>Insurance &amp; Bonds</b>  |          | 2,904   | 2,904     | 3,050  | 146     | 5.03%   |
|                    | Property, Liability, Spec Bonds   | 2,250    |         |           |        |         |         |
|                    | workers Comp  | 800      |         |           |        |         |         |
| <b>5325.01</b>     | <b>Main &amp; Rep-Equipment</b>   |          | 1,600   | 1,600     | 1,600  | -       | 0.00%   |
|                    | Pressure Sealer/Folders (2)   | 1,400    |         |           |        |         |         |
|                    | All Other Office Equipment  | 200      |         |           |        |         |         |
| <b>5340.00</b>     | <b>Postage</b>  |          | 5,600   | 5,600     | 6,000  | 400     | 7.14%   |
|                    | US Postal Service, NC Courier,<br>Airborne Express                              |          |         |           |        |         |         |
| <b>5350.00</b>     | <b>Departmental Supplies</b>  |          | 19,750  | 17,175    | 18,000 | (1,750) | -8.86%  |
|                    | Desktop & Computer<br>supplies, printout binders,<br>paper, archive boxes, etc. | 12,500   |         |           |        |         |         |
|                    | Ink & toner cartridges for payroll<br>advices & MICR ink for checks             | 5,500    |         |           |        |         |         |
| <b>5350.12</b>     | <b>Supplies-Library Mats</b>  |          | 410     | 410       | 410    | -       | 0.00%   |
|                    | Inst of Gov Pubs  | 200      |         |           |        |         |         |
|                    | GAAP Guide  | 210      |         |           |        |         |         |
| <b>5350.18</b>     | <b>Supplies-Printed Materials</b>   |          | 6,350   | 6,350     | 6,350  | -       | 0.00%   |
|                    | CAFR  | 1,100    |         |           |        |         |         |
|                    | Budget Highlights, Budget Tabs  | 1,000    |         |           |        |         |         |
|                    | Envelopes, Letterhead   | 300      |         |           |        |         |         |
|                    | Payroll Advices   | 1,840    |         |           |        |         |         |
|                    | Accounts Payable stock  | 1,610    |         |           |        |         |         |
|                    | 1099's & W-2's  | 500      |         |           |        |         |         |
| <b>5355.00</b>     | <b>Telephone</b>  |          | 4,990   | 4,990     | 5,420  | 430     | 8.62%   |
|                    | 14 lines @ \$26 ea  | 4,370    |         |           |        |         |         |
|                    | Long Distance   | 180      |         |           |        |         |         |
|                    | Departmental computer wireless  | 480      |         |           |        |         |         |
|                    | Departmental Cell Phone   | 100      |         |           |        |         |         |
|                    | Voicemail - 3 phones  | 290      |         |           |        |         |         |
| <b>5360.00</b>     | <b>Training &amp; Development</b>   |          | 8,700   | 5,900     | 6,200  | (2,500) | -28.74% |
|                    | Finance Director  | 1,000    |         |           |        |         |         |
|                    | Purchasing Agent & specialist   | 1,400    |         |           |        |         |         |
|                    | Insurance Specialist  | 500      |         |           |        |         |         |
|                    | Staff Training  | 300      |         |           |        |         |         |
|                    | Asst. Finance Officer   | 1,000    |         |           |        |         |         |
|                    | MUNIS Mgr/Trainer   | 2,000    |         |           |        |         |         |





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| price increase                      |
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| 75 copies                           |
| 150 copies Highlights               |
|                                     |
| 46,000 @ \$.04                      |
| 23,000 @ \$.07 each                 |
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| 12 employees & 2 fax lines          |
|                                     |
|                                     |
| 1 for dept.                         |
| \$8 per mth 2 in Purch; 1 Insurance |
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|                                     |
| New EE - must provide training      |
|                                     |
| MCC sponsored classes               |
|                                     |
|                                     |
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# FINANCE EXPENDITURES

## Prior Years Actual

|               |                                | 2008-09<br>Projected<br>Actual | Prior Years Actual |                   |                     |
|---------------|--------------------------------|--------------------------------|--------------------|-------------------|---------------------|
|               |                                |                                | 2007-08<br>Actual  | 2006-07<br>Actual | 2005-2006<br>Actual |
| <b>105430</b> | <b>FINANCE EXPENDITURES</b>    |                                |                    |                   |                     |
| 510002        | Salaries & Wages-Regular       | 637,980                        | 592,542            | 538,672           | 452,343             |
| 510003        | Salaries & Wages-Parttime      | 0                              | 508                | 17,723            | 6,852               |
| 510004        | Salaries & Wages-Overtime      | 2,500                          | 2,112              | 8,076             | 19,571              |
| 510025        | Salaries-Probationary Inc      | 0                              | 0                  | 0                 | 0                   |
| 512501        | FICA Tax                       | 49,540                         | 42,871             | 173               | 35,574              |
| 512502        | Employees Group Health Ins     | 83,520                         | 74,978             | 0                 | 46,639              |
| 512503        | State Retirement & 401K        | 63,755                         | 58,984             | 54,104            | 47,622              |
| 520001        | Professional Services-Audit    | 44,675                         | 44,675             | 41,800            | 40,600              |
| 520005        | Professional Services-Other    | 650                            | 550                | 641               | 600                 |
| 530000        | Advertising                    | 150                            | 109                | 0                 | 0                   |
| 530500        | Dues and Subscriptions         | 2,455                          | 2,228              | 2,151             | 2,637               |
| 531500        | Insurance & Bonds              | 2,800                          | 3,408              | 3,219             | 4,158               |
| 532500        | Main & Rep-Buildings & Grounds | 0                              | 0                  | 0                 | 0                   |
| 532501        | Main & Rep-Equipment           | 1,600                          | 567                | 1,457             | 585                 |
| 534000        | Postage                        | 5,600                          | 5,360              | 4,785             | 5,217               |
| 534501        | Rental Payments-Equipment      | 0                              | 0                  | 0                 | 0                   |
| 535000        | Supplies-Departmental-Misc     | 17,175                         | 15,809             | 20,954            | 12,416              |
| 535012        | Supplies-Library Materials     | 410                            | 529                | 444               | 277                 |
| 535018        | Supplies-Printed Materials     | 6,350                          | 6,327              | 5,493             | 6,116               |
| 535150        | Supplies - Computer            | 0                              | 0                  | 0                 | 0                   |
| 535500        | Telephone                      | 4,990                          | 4,115              | 4,361             | 3,518               |
| 536000        | Training & Development         | 5,900                          | 7,423              | 8,146             | 8,295               |
| 536200        | Travel                         | 4,370                          | 4,042              | 2,400             | 2,908               |
| 537508        | Contracted Serv-Other          | 0                              | 0                  | 0                 | 0                   |
| 537512        | Cont Serv-Hardware Support     | 0                              | 0                  | 0                 | 0                   |
| 537514        | Cont Serv-Software             | 32,525                         | 22,673             | 33,640            | 23,973              |
| 580008        | Capital Outlay-Equipment       | 0                              | 0                  | 0                 | 0                   |
| 610000        | Depreciable Assets             | 6,750                          | 15,000             | 0                 | 0                   |
| 610150        | Deprec. Assets - Computer      | 0                              | 0                  | 0                 | 0                   |
| 620000        | Non-depreciable Assets         | 8,690                          | 3,067              | 16,690            | 14,179              |
| 620150        | Non-Deprec Assets - Computer   | 0                              | 0                  | 0                 | 0                   |
| <b>105430</b> | <b>FINANCE EXPENDITURES</b>    | <b>982,385</b>                 | <b>907,877</b>     | <b>871,358</b>    | <b>734,079</b>      |

# FINANCE EXPENDITURES

*Prior Years Actual*

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2008-09  
Projected  
Actual

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2007-08  
Actual

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2006-07  
Actual

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2005-2006  
Actual

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105430  
105430  
105430

982,385

907,877

871,358

734,079

# 2009-2010 Departmental Request

## *FINANCE EXPENDITURES*

|               |                                    | 2007-08<br>Actual | 2008-09<br>Original<br>Budget | 2008-09<br>Revised<br>Budget | 2008-09<br>Actual 3/4/09 | Encumbran<br>ces<br>3/4/09 | 2008-09<br>Dept. Projected<br>Actual | 2009-10 Department<br>Request |
|---------------|------------------------------------|-------------------|-------------------------------|------------------------------|--------------------------|----------------------------|--------------------------------------|-------------------------------|
| <b>105430</b> | <b><i>FINANCE EXPENDITURES</i></b> |                   |                               |                              |                          |                            |                                      |                               |
| 510002        | Salaries & Wages-Regular           | 592,542           | 634,393                       | 637,980                      | 427,352                  | 0                          | 637,980                              | 627,600                       |
| 510003        | Salaries & Wages-Parttime          | 508               | 0                             | 0                            | 0                        | 0                          | -                                    | -                             |
| 510004        | Salaries & Wages- OT               | 2,112             | 7,500                         | 2,500                        | 1,095                    | 0                          | 2,500                                | -                             |
| 512501        | FICA Tax                           | 42,871            | 49,380                        | 49,269                       | 30,326                   | 0                          | 49,540                               | 48,270                        |
| 512502        | Employees Group Health             | 74,978            | 83,520                        | 83,520                       | 55,978                   | 0                          | 83,520                               | 83,520                        |
| 512503        | State Retirement & 401K            | 58,984            | 64,227                        | 64,198                       | 42,420                   | 0                          | 63,755                               | 62,135                        |
| 520001        | Professional Services-             | 44,675            | 48,500                        | 48,500                       | 20,934                   | 0                          | 44,675                               | 40,000                        |
| 520005        | Professional Services-             | 550               | 650                           | 650                          | 550                      | 0                          | 650                                  | 650                           |
| 530000        | Advertising                        | 109               | 300                           | 300                          | 53                       | 0                          | 150                                  | 200                           |
| 530500        | Dues and Subscriptions             | 2,228             | 2,455                         | 1,955                        | 893                      | 0                          | 2,455                                | 2,455                         |
| 531500        | Insurance & Bonds                  | 3,408             | 2,904                         | 2,904                        | 2,799                    | 0                          | 2,800                                | 3,050                         |
| 532500        | Main & Rep-Buildings &             | 0                 | 0                             | 0                            | 0                        | 0                          | -                                    | -                             |
| 532501        | Main & Rep-Equipment               | 567               | 1,600                         | 1,600                        | 2,629                    | 0                          | 1,600                                | 1,600                         |
| 534000        | Postage                            | 5,360             | 5,600                         | 5,600                        | 3,642                    | 0                          | 5,600                                | 6,000                         |
| 534501        | Rental Payments-                   | 0                 | 0                             | 0                            | 0                        | 0                          | -                                    | -                             |
| 535000        | Supplies-Departmental-             | 15,809            | 19,750                        | 17,175                       | 11,131                   | 0                          | 17,175                               | 18,000                        |
| 535012        | Supplies-Library Materials         | 529               | 410                           | 410                          | 279                      | 0                          | 410                                  | 410                           |
| 535018        | Supplies-Printed Materials         | 6,327             | 6,350                         | 6,350                        | 5,149                    | 0                          | 6,350                                | 6,350                         |
| 535150        | Supplies - Computer                | 0                 | 0                             | 0                            | 0                        | 0                          | -                                    | -                             |
| 535500        | Telephone                          | 4,115             | 4,990                         | 4,990                        | 2,562                    | 0                          | 4,990                                | 5,420                         |
| 536000        | Training & Development             | 7,423             | 8,700                         | 5,900                        | 5,104                    | 0                          | 5,900                                | 6,200                         |
| 536200        | Travel                             | 4,042             | 4,200                         | 4,525                        | 2,784                    | 0                          | 4,370                                | 3,320                         |

| <b>105430</b> |                                    | <b><i>FINANCE EXPENDITURES</i></b> |                       |                       |                       |                     |                       |                       |
|---------------|------------------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|
| 537508        | Contracted Serv-Other              | 0                                  | 0                     | 0                     | 0                     | 0                   | -                     |                       |
| 537512        | Cont Serv-Hardware                 | 0                                  | 560                   | 0                     | 0                     | 0                   | -                     |                       |
| 537514        | Cont Serv-Software                 | 22,673                             | 29,600                | 32,600                | 28,398                | 4,125               | 32,525                | 34,200                |
| 610000        | Depreciable Assets                 | 15,000                             | 10,850                | 6,750                 | 6,750                 | 0                   | 6,750                 | -                     |
| 610150        | Deprec. Assets - Computer          | 0                                  | 0                     | 0                     | 0                     | 0                   | -                     | -                     |
| 620000        | Non-depreciable Assets             | 3,067                              | 12,655                | 8,690                 | 8,688                 | 0                   | 8,690                 | -                     |
| 620150        | Non-Deprec Assets -                | 0                                  | 0                     | 0                     | 0                     | 0                   | -                     | -                     |
| <b>105430</b> | <b><i>FINANCE EXPENDITURES</i></b> | <b><u>907,877</u></b>              | <b><u>999,094</u></b> | <b><u>986,366</u></b> | <b><u>659,516</u></b> | <b><u>4,125</u></b> | <b><u>982,385</u></b> | <b><u>949,380</u></b> |