

## Adjustments from Recommended to Adopted Budget

Department	Explanation of Change	Revenue Changes	Expenditure Changes	Equivalent Tax Rate (1 cent = \$370,560)
<b>General Fund</b>				
	<b>Recommended Budget</b>	<b>56,806,017</b>	<b>56,806,017</b>	0.00
<b>Revenues</b>	Decrease in sales tax projections	(137,901)		(0.37)
	Inspection Services reimb. from City of Roxboro	(12,000)		(0.03)
	Moved the Recycled Fees to Person Industries for the MRF	(25,000)		(0.07)
	Increase Planning and Zoning Fees	2,500		0.01
	Decrease NC One Grant for Force Protection	(500,000)		(1.35)
	Restore Veterans Grant	2,000		0.01
	Reduction in 4-H YES Grant	(5,296)		(0.01)
	Approval of federal stimulus funds for DSS (Food & Shelter Program)	41,657		0.11
	Decrease in Transfers from the General Fund	(109,581)		(0.30)
	Increase in Transfer to Debt Service Fund from Sch Capital Reserve	79,738		0.22
<b>Expenditures</b>	Increase contracted services in Governing Body for landfill study		30,000	0.08
	Decrease operating expenses in Governing Body		(10,038)	(0.03)
	Reduction in 4-H YES Program		(5,296)	(0.01)
	Decrease vehicle capital for Sheriff's Department		(25,000)	(0.07)
	Decrease uniforms expense in Telecommunications		(900)	(0.00)
	Restore 5% of the 10% cut to the Volunteer Fire Departments & City of Roxboro		41,927	0.11
	Decrease PATS Administration Part-Time Salaries & Fringes		(5,549)	(0.01)
	Restore EDC position (.60 FTE) and operating expenses		27,804	0.08
	Decrease Industrial Recruitment in EDC		(602,589)	(1.63)
	Decrease Hospital appropriation		(25,000)	(0.07)
	Restore Veterans position (.60 FTE) and operating expenses		36,489	0.10
	Decrease contracted services in Recreation, Arts & Parks		(1,000)	(0.00)
	Decrease in Transfer to Other Funds from the General Fund		(66,092)	(0.18)
	Decrease in Contingency for Insurance Costs		(45,000)	(0.12)
	New position in DSS funded by stimulus funds		41,657	0.11
	Restore longevity pay for employees		252,198	0.68
	Decrease 401k employer contribution from 5% to 2.5%		(307,494)	(0.83)
	<b>Total Amended General Fund Budget</b>	<b>56,142,134</b>	<b>56,142,134</b>	<b>0.00</b>
	Difference of Amended Changes over (under) Recommended	(663,883)	(663,883)	

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Department	Explanation of Change	Revenue Changes	Expenditure Changes	Equivalent Tax Rate (1 cent = \$370,560)
<b>School Capital Reserve Fund</b>				
	<b>Recommended Budget</b>	<b>1,560,983</b>	<b>1,560,983</b>	0.00
<b>Revenues</b>	Increase transfer in School Capital Reserve Fund from General Fund	79,738		0.22
<b>Expenditures</b>	Increase in transfer to the Debt Service Fund		79,738	0.22
	<b>Total Amended School Capital Reserve Fund Budget</b>	<b>1,640,721</b>	<b>1,640,721</b>	0.00
	Difference of Amended Changes over (under) Recommended	79,738	79,738	
<b>Person Industries Fund</b>				
	<b>Recommended Budget</b>	<b>2,320,723</b>	<b>2,320,723</b>	0.00
<b>Revenues</b>	Increase transfer in Person Industries from General Fund	2,317		0.01
	Decrease transfer in PI/MRF from General Fund	(40,619)		(0.11)
	Moved Recycling Fees from Landfill Management to PI/MRF	25,000		0.07
<b>Expenditures</b>	Decrease Person Industries/MRF - White Goods Account		(15,000)	(0.04)
	Restore longevity pay for employees		27,027	0.08
	Decrease 401k employer contribution from 5% to 2.5%		(25,329)	(0.07)
	<b>Total Amended Person Industries Fund Budget</b>	<b>2,307,421</b>	<b>2,307,421</b>	0.00
	Difference of Amended Changes over (under) Recommended	(13,302)	(13,302)	
<b>Reappraisal Fund</b>				
	<b>Recommended Budget</b>	<b>196,501</b>	<b>196,501</b>	0.00
<b>Revenues</b>	Decrease transfer in Reappraisal from General Fund	(1,847)		(0.01)
<b>Expenditures</b>	Restore longevity pay for employees		1,135	0.00
	Decrease 401k employer contribution from 5% to 2.5%		(2,982)	(0.01)
	<b>Total Amended Reappraisal Fund Budget</b>	<b>194,654</b>	<b>194,654</b>	0.00
	Difference of Amended Changes over (under) Recommended	(1,847)	(1,847)	
<b>Total E911</b>		426,262	426,262	0.00
<b>Total Water &amp; Sewer</b>		32,000	32,000	0.00
<b>Total Amended Budget FY 2009-10</b>		<b>60,743,192</b>	<b>60,743,192</b>	0.00
	<b>Total Difference of Amended Changes over (under) Recommended</b>	<b>(599,294)</b>	<b>(599,294)</b>	

