

**NON-DEPARTMENTAL (660)**

Non-departmental expenditures support the operations of the entire County and cannot readily be allocated to specific work areas. An explanation of this increase and other programs funded through the non-departmental account group follows:

**Merit Pay and Benefits:** The County will conduct a pay study in FY 07/08 to review pay and classification to determine what is the fair market value of each of the positions within the County. In addition, the County will implement a performance evaluation system across departments and tie annual adjustments (other than cost of living) to performance. Evaluations would occur coincident with time in position, rather than annually in July. Recommended Budget - \$615,972 plus benefits of \$77,921.

**Telephone Expenses:** The County now contracts with the local telephone carrier for its telecommunications services through voice over IP lines. Long distance services are provided by the State Telecommunications Services. Most services support the entire local network and cannot easily be allocated to the departments. These include charges for TIE lines, FXs lines to Wilmington, and T-1 Megalinks. Recommended Budget - \$140,000.

**Supplies/Contracted Services:** Supplies and copier costs are budgeted in accordance with the Local Government and Fiscal Control Act. These expenses support the general operations of all departments. Recommended Budget - \$60,000.

**Property and Casualty and Workers' Compensation Insurance:** Included in this category are property, liability, workers' compensation, unemployment insurance programs and potential increase in administrative cost of health insurance. Recommended Budget - \$816,666

**Miscellaneous/Vehicle Maintenance Expenses:** Funds are budgeted here to cover miscellaneous costs and vehicle maintenance expenses that cannot be readily accounted for in other departments. Recommended Budget - \$40,000.

**Reserve Funds:** Budgeted to anticipate changes during the year. Recommended Budget - \$21,000.

**Other Non-Departmental Charges:** \$25,000 to pay to the Schools from estimated tax penalties collected; \$31,500 for mandatory independent audit; \$4000 – Employee Christmas Luncheon; \$6000 indirect Cost Allocation Plan preparation; \$77,293 – Business Personal Property Tax Audit; Bank Service charges \$18,000; Copiers \$20,000; Other Miscellaneous items \$19,767.

**Expenditures:**

	Actual FY05-06	Approved 06-07	Budget as Amended 06-07*	Dept. Request 07-08	Manager Recommends 07-08	Board Approved 07-08
<b>Merit Pay/Salary Study</b>	\$0	\$0	\$0	\$615,972	\$615,972	
<b>Benefits</b>	0	0	0	77,921	77,921	
<b>Insurance</b>	645,879	630,049	630,049	630,049	816,666	
<b>Other Operating</b>	211,363	378,500	432,061	422,560	422,560	
<b>Vehicle Maint. Expense</b>	0	40,000	25,000	40,000	40,000	
<b>Total</b>	\$857,242	\$1,048,549	\$1,087,110	\$1,786,502	\$1,973,119	

\* Revised as of 2/28/07