

UNION COUNTY, NORTH CAROLINA



2004-2005 MANAGER'S RECOMMENDED BUDGET

Presented by

Mike Shalati
County Manager

Inquiries, Comments and Acknowledgements

The County invites comments from the reader on aspects of the budget document that warrant improvement and continued refinement. Inquiries, comments or requests regarding the FY2005 Union budget document should be directed to:

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The FY2005 budget document represents the second year of the County's effort at developing a budget document that more adequately serves as a policy document, operations guide, financial plan and communications device. Several disclosure improvements have been incorporated into the document and include such information as the County's Capital Improvement Program for the FY2005-FY2009 period, as well as a financial forecast associated with the same planning period.

As with last year's effort, the development of the budget represents a **"team"** effort. That effort begins with the Board of County Commissioners articulating their vision of the County's journey through the development of program goals and policies. It continues with the County Manager ensuring the proper and efficient execution of the Board's vision. And it concludes with County's officials and directors implementing the Board's programs and objectives in a successful manner.

The budget document represents the County's effort at communicating that journey. The document's development could not be accomplished without the significant contribution of many dedicated individuals. I would like to acknowledge their contributions.

Under the lessons learned category, Andrea Robinson coordinated the FY2005 as a seasoned professional – the "potholes" experienced in connection with the FY2004 budget document a distant memory – never to return. Vivian Drake, Angela James, Amanda Johnson and Sabrina Watts showed tremendous growth and development in their analytical and written communication skills. Two new members to our liaison team, Wes Baker and Debbie Cox, learned quickly and contributed immediately to our effort.

Thanks to all of you.

Kai Nelson
Finance Director
May 17, 2004

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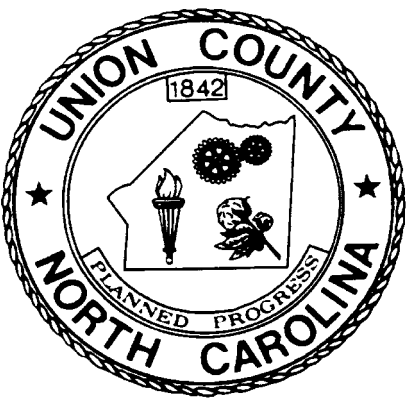
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Budget Message

May 17, 2004

Union County Board of Commissioners
County Courthouse
Monroe, North Carolina

Gentlemen:

I hereby submit to you, for your consideration, the recommended budget for the fiscal year beginning July 1, 2004 and ending June 30, 2005. The budget contains \$130.9 million in recommended General Fund expenditures for FY2005, representing an increase of \$9.7 million or 8% over the current budget amount of \$121.1 million. The **budget is balanced** with an appropriation of **\$5.2 million from reserves** and a recommended **tax rate of 55 cents**. The recommended tax rate is 2 cents greater than the County's current General Fund tax rate of 53 cents and **8.68 cents greater than the revenue neutral tax rate of 46.32**. The revenue neutral rate would generate, based on the 2004 revaluation, the same amount of revenues provided for in the current year's budget plus construction growth.

Later in the budget message I will explain in greater detail the factors that are contributing to the increase. In summary here, **7 of the 8.68 cents is attributable to school debt service** with the balance of **1.68 cents to meet the growing program** requirements of public safety, parks, education and libraries.

Fully one year ago, in presenting the FY2004 budget, I shared with the County Commission our financial forecast for FY2005 through FY2007. The projection anticipated a 4 cent tax rate increase for FY2005 did not include the fiscal impact of 7 cents associated with a \$100 million school bond referendum because it was not anticipated at the time of the forecast. Several months ago the Commission was provided with an update to the 5-year financial forecast. The financial forecast update included the \$100 million school bond referendum and projected an 8 cent tax rate increase.

The budget that I am submitting today to the County Commission is consistent with the financial projections shared with the Commission on several occasions over the past year. The proposed budget for fiscal year 2005 implements the Board's financial policies regarding debt management and utilization of reserves. Additionally, the FY2005 recommended budget incorporate the Board's major initiatives and program priorities regarding public safety, education, parks and libraries.

Your staff and I look forward to assisting the Board in meeting the continuing challenges facing our community.

Effect of revaluation and the recommended budget on the tax base and tax rate

The tax base for FY2005, following the January 1, 2004 revaluation, is expected to approach \$13.18 billion – an increase of almost 22% over FY2004's tax base of \$10.81 billion. Approximately **6.61% of the increase is attributable to new construction** with the other **14+% due to the effect of adjusting properties to market value**. While real property values comprising land and improvements increased 27%, the other three tax base categories of personal, motor vehicles and public service property increased at a rate of

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1.3%. This tax base realignment, inherent in any revaluation, reflects the shifting of the tax base from property that is reassessed every year, such as the three properties mentioned, to the real property tax base.

As required by State statute, the County has calculated the “revenue neutral” tax rate for the General Fund at 46.32 cents per \$100. The calculation methodology required by the Statutes may be found on pages 156-157. The recommended budget proposes a General Fund tax rate of 55 cents per \$100, an increase of 8.68 cents over the “revenue neutral” rate which would generate an additional \$11.1 million.

Major financial factors affecting the County’s General Fund budget

There are several significant factors that are impacting the County’s General Fund budget.

The first major factor that is impacting the budget is the County school bond referendums. Bond referendums in 1998, 2000 and 2002 authorized \$177.7 million in general obligation debt to the County’s balance sheet. The successful May 11, 2004 ***bond referendum will add another \$100 million – representing a combined \$277.7 million in general obligation debt authority.***

The passage of the four bond referendums provides for significant capital investment in our quality schools and upon completion of the projects will add three high schools (includes the conversion of the Career Center), two middle schools, eight elementary schools, and additions and renovations to virtually every school campus throughout the County. This capital investment program, based on the schools’ calendar for completion, will require ***annual debt service in excess of \$27 million*** – an increase of \$14 million annually from the current requirement of approximately \$13 million (see page 161 for an illustration of schools debt). This level of school capital investment cannot be accomplished on revenue growth from new construction alone.

The tax rate fiscal impact statements associated with the ***four referendums total 24 cents*** – 16 cents associated with the 1998, 2000 and 2002 referendums and 8 cents associated with the 2004 referendum (see pages 158 through 159); yet it was not until FY2004 that the tax rate was finally increased – by 5.95 cents.

Through FY2003, the County issued over \$82 million in school general obligation debt without any adjustments to the General Fund tax rate. In FY2004, following several years of debt issuance without adjusting the tax rate based on the fiscal impact, the County increased its tax rate by 5.95 cents with the majority of the increase attributable to the rising debt service costs associated with the school building program.

In an effort to more effectively connect the ***relationship between voted bond authorizations, their tax rate impacts and financial planning***, the Board adopted a financial policy which requires the development and communication of a fiscal impact statement associated with the proposed bond and the ***imposition of the taxes in the year immediately succeeding the passage of the referendum***. The policy requires the development of a debt service management plan and the establishment of a sinking fund to pay for the debt service costs associated with the referendum.

Budget Message

The “pre-revaluation” sinking fund rate associated with the 2004 referendum was 8 cents; the revenue neutral revaluation rate is 7 cents. The **7 cents for school debt represents the “lion’s share”** of the recommended FY2005 tax rate increase of 8.68 cents.

Second, and simply stated, the County continues to **spend more money than it receives**. Spending decisions in fiscal years 2002, 2003 and 2004 have contributed to budget deficits of \$7.6 million, \$2.1 million and \$4.3 million, respectively. A major reason for these annual operating deficits is the failure to raise taxes for school debt issuance as planned. This **deficit spending** has reduced the County’s reserves by \$14 million and created a budget that is structurally in the red – with expenditures exceeding revenues every year.

The recommended budget contains yet another appropriation from reserves. The amount of \$5.2 million is more than I would like to recommend – but an amount that the County will hopefully not use because of conservative spending and the receipt of unanticipated revenues over the projected budget. The **use of \$5.2 million in reserves is at the upper limit** of the Board’s adopted financial policy which permits the use of reserves to balance the recurring budget in an amount not to exceed what the County reasonably expects to save during the fiscal year.

The rating agencies and the Local Government Commission have expressed to the County the urgency of “*achieving structural balance in the intermediate term and exceeding financial forecasts.*” Fitch Ratings, one of the three rating agencies, in affirming the County’s excellent AA general obligation credit, has revised their **outlook of the County’s credit to “negative”** in part because of the continued structural budget imbalance.

Additional appropriations of the County reserves to balance FY2005 recurring expenditures should be avoided given the Board’s adopted financial policies and the credit concerns of the rating agencies and Local Government Commission.

The finance director and I will continue to advocate to the Board that major spending actions be mapped to either recurring new revenues or spending reductions in existing programs.

The third major factor impacting the FY2005 budget is the **expansion of various public services**.

The **new Judicial Center** is scheduled for completion during the fall of 2004 with relocation and occupancy by the courts during the December and January holiday season. **Occupancy costs**, for about half the year, are estimated at \$267,000 with annual debt service expenses projected at \$1,035,000.

While occupancy of the **Agricultural Center is not expected until FY2006, debt service costs of \$259,000** are included in the FY2005 budget.

Several **public safety program expansions** totaling almost **\$1.6 million** are contained in the recommended FY2005 budget. Continued expansion of our **courts system and growth in our jail inmate population** contributes to the requirement of **12 additional positions** in the Sheriff’s Office at an annual cost of \$524,000. **Four additional positions** at a cost of \$252,000 are also recommended to address:

- State firearms qualification and **training requirements**

Budget Message

- the increasing burden of maintaining custody and **control of evidence**
- managing the Sheriff's Office **procurement and inventory functions**
- the need for a **DARE officer** in our growing elementary schools

The budget also contains **8.4 positions** (another 1.6 proposed for FY2006) in the Sheriff's Office related to the transfer of the **animal control function** from Public Health to the Sheriff during FY2005. The total cost of this initiative, including the debt service on the facility, in FY2005 is \$797,000. Because these positions will require basic law enforcement training as well as field operations training, I am recommending their hire early in FY2005. The 10 positions currently assigned to public health will continue through FY2005 and be deleted in FY2006.

Funding for **enhanced library programs** to include Hispanic services, automation and circulation products are included in the recommended budget at \$170,000. The funding recommendation includes **2.1 additional positions**.

The General Fund budget also includes **\$500,000 for park improvements**. The contribution will hopefully leverage federal and State matching grants to make needed improvements at Cane Creek as well as permit the initial development of the Jesse Helms Park in eastern Union County.

Education expenses (both current and capital) for the **Union County Public Schools** are recommended at **\$29.7 million, representing a 10% increase or \$2.8 million** more than last year's \$26.9 million. The recommended increase of **10% exceeds by 50% the normal growth in the County's tax base**. The current expense, capital outlay and debt service funding recommendation for the UCPS represent **7.8 cents of the 8.68 cents tax rate increase**. Any increase beyond the normal growth in the County's tax base generally requires the County to realign other General Fund programs, exercise even greater efficiency or increase revenues.

UCPS formally submitted their budget request to the County on May 14, 2004. While the date of the submission does comply with General Statutes, given the May 17, 2004, submission of the Manager's budget to the County Commission, **there has been insufficient time for me to complete a thorough evaluation** of the Board of Education's request. In the absence of more time to formulate a recommendation regarding the education budget, I have included in the **2004 recommended budget the financial planning amounts reflected in the County's 5-year financial forecast**.

I hope to formulate a formal recommendation on the education budget prior to the commencement of the budget work sessions. I would caution the County Commission that **any upwards revision in the recommendation will require the re-alignment of other General Fund budget recommendations or additional tax revenues**.

The final factor affecting the County's General Fund budget is the **maintenance of a competitive compensation and benefits plan**.

The budget includes **4% of compensation for merit and market adjustments** in order to continue to maintain, attract and reward the most highly qualified employees. The cost of this program is estimated at \$1.1 million for FY2005. Many local governments and employers in the region are beginning to experience increasing competition for labor as our

regional economy rebounds. The labor cost index in our region has increased and we are seeing many local governments include similar compensation adjustments as those included in the budget.

The County's health benefit plan continues to experience annual claims increases at the 20+% level. The plan's total expenses are projected to increase from \$4.1 million in FY2004 to \$5.2 million in FY2005. While the variance between the two years represents a 27% increase, FY2004's \$4.1 million reflects the initial transition to the self funded plan and therefore does not reflect a full 12 months of claims. The County's per employee contribution rate of \$3,900 per participant is projected to increase to \$4,800 per participant in FY2005 – representing a 23% increase. The impact of this increase on the General Fund is \$771,000 and is included in the FY2005 budget.

The projected claims for FY2005 are based on plan design, historical claims and utilization adjusted for abnormal frequency and severity and participant numbers. The projected claims represent the County's "best educated" assumptions. Should the plan's financial performance favorably exceed expectations, excess resources could be placed in a rate stabilization reserve. Should the plan's financial performance be unfavorable, the County's risk reserves could be used to meet the shortfall.

County staff worked diligently in developing a health plan for FY2005 that would not impose major benefit changes on our employees. Unfortunately, in the health care arena, this objective is often at odds with the practical realities of increasing health care costs. For the first time in several years, I am recommending that our employees also share in the costs of higher health care and pay higher premiums for covering members of their family.

We will continue to monitor our program to ensure that it provides competitive benefits at a reasonable cost – to both the employee and the County.

These factors,

- **unprecedented levels of debt service** associated with the construction of schools
- **greater demand for County services** from public safety to education
- a budget, that over the past three years, **spends more money than it takes in**
- and the need to **retain our most critical resource – County employees**

all contribute to a General Fund tax rate recommendation of 55 cents.

Financially sound utility systems

This past fall, County staff shared with the Commission a 5-year CIP and business plan. The CIP contained over **\$150 million in projects**, including a wastewater treatment plant for the Yadkin/Pee Dee basin.

The FY2005 budget provides adequate resources to **continue the County's capital improvement program, fund operations and maintenance** and to accomplish those activities with **no adjustments in rates, fees or charges** for FY2005. Additionally, while the business plan included \$18 million in combined system revenue bonds in FY2005 to finance a portion of the CIP, there are adequate resources at this time to continue the CIP without the need to issue the bonds.

Budget Message

This development on rates, fees and charges is significant given that many of the utilities in our region are proposing utility rate increases in the 5-10% range. ***The County's current utility rates are largely those that were in place in 1996.***

A future agenda with challenges

Following last year's budget process, County fire service officials began meeting with the fire chiefs of the volunteer fire departments (VFDs) in an effort to improve communication and collaboration between the VFDs and the County. One outcome of those meetings was the development of a ***more uniform budget process*** and conversations over the establishment of some conventions regarding such items as capital reserves and operating standards.

The FY2005 budget recommendation contains a supplemental appropriation in the amount of \$77,000 for 3 VFDs beyond the County subsidy and fire fees because the 3 VFDs requirements exceed the funds available. Allens Crossroads' requirements beyond those resources traditionally available include personal protective equipment and lease payments associated with a replacement fire apparatus, Beaver Lane's needs relate to the establishment of paid personnel during the day and Lanes Creek's requirements are for lease payments associated with a replacement fire apparatus.

The need for this ***supplemental appropriation for fire services will likely continue and grow*** in the future and other VFDs will likely require additional financial support.

The current structural, operational and financing mechanism for providing fire services in Union County and the majority of its municipalities was established decades ago. ***The County has changed. The mechanisms have not.***

It is time for the County, municipalities and the VFDs to develop a structural, operational and financing mechanism that delivers fire services to its residents and commercial establishments in a ***transparent manner and that meets the varied needs of our community***. It is my recommendation that County Fire Services, in conjunction with the stakeholders, develop a process for a comprehensive review of fire services and formulate a recommendation for consideration by the County Commission.

EMS dispatches and transports have almost doubled since 1997. The increased demand for services has begun to ***impact response time in the far western and eastern areas*** of the County.

The increase in response time results from increased demand on service, which pulls ambulances out of their normal response zones to cover multiple zones and larger service areas. The larger service areas cause the distance to each call to be longer as traffic and geographical barriers increase between the next available ambulance and the location of the next call.

There are ***several solutions*** to address the increasing response times. ***All cost money; some more than others.*** I have included in the FY2005 recommended budget \$160,000 for ***three additional paramedics and a Quick Response Vehicle (QRV)***. These resources would be deployed in the Sandy Ridge district with the existing resources (6 paramedics and full ambulance) in the district being re-deployed further to the west.

Budget Message

The redistribution of resources will result in better utilization of existing EMS resources. By placing the new QRV and personnel in the Sandy Ridge district, the community continues to have paramedic-level EMS response with no compromise in paramedic response times while the transport unit (ambulance) comes from another district. This is currently the case in QRV districts such as New Salem and Lanes Creek, and many times is the case on the west side with Sandy Creek when all the west side ambulances are on call.

A more costly solution would be to deploy a full ambulance and crew of 6 paramedics on the west side at a projected cost of \$335,000. With the doubling of EMS calls and transports over the past 6 years, our EMS system is approaching capacity. As a short-term solution, the QRV recommendation will address the system's immediate needs. Beyond that solution, the system's ability to continue to meet the increasing demands for services is in jeopardy.

Union EMS and the County must begin to **develop a longer term solution** to the growing needs for ambulance services in the County.

The FY2005 budget includes \$250,000 for Union County Partnership for Progress (UCPP). The Partnership is charged with supporting the County's current industrial base, developing employment centers and recruiting new industries that add diversification to our tax base and pay higher than average wages. Prior to the 2004 revaluation, **residential property comprised 68%** of the County's tax base. With the revaluation, the reliance on the residential tax base has **increased to 75%**. If our community seeks to lower its reliance on the residential tax base to support the myriad of County programs, it is absolutely imperative that **UCPP succeed in achieving its objectives**.

But UCPP cannot create opportunities for economic success alone. The County must lead with UCPP in partnering with the private and public sector in developing successful products. Restoring fiscal integrity to the budget can only be accomplished through the **diversification of the County's tax base**, improving retail sales opportunities within the County and enhancing its economic tax base.

With the creation of UCPP and the hiring of its president, FY2005 must become a year in which **major progress is made in developing product** that will serve as the seed for increased economic development in our community.

The FY2005 budget contains over \$1.8 million in expanded initiatives for law enforcement programs – providing additional resources for the courts, animal control and detention. The budget contains a small “down payment” to begin the design of the jail expansion – a critical project given that the facility is at capacity.

As the County continues to grow, the **provision of law enforcement services should be considered within the context of an overall strategic plan**. Where are our calls for service originating? What is the nature of those calls? What is the optimum plan for deploying resources to respond to those calls? Where should facilities be placed? As our municipalities grow and become more populated, what provisions for establishing municipal police departments are they considering which might impact the provision of services by the Sheriff? How will that affect the provision of services by the Sheriff?

To answer these and other questions, the FY2005 budget includes \$75,000 to conduct a **strategic growth assessment study** in conjunction with Centralina COG and a university

Budget Message

or other planning agency nationally acknowledged in law enforcement planning.

The County is fast approaching the **10-year anniversary, June 30, 2007, of occupying Union Village**. The County leases approximately 92,000 square feet for Social Service, Public Health and Mental Health programs at an **annual cost of \$470,000** adjusted each year for inflation. The lease contract includes two 5-year extension options – the first through 2012 and the second through 2017. The County has at least two options in connection with the lease contract – exercise the extension pursuant to the terms of the contract or provide notice of termination. If the County provides notice of termination, alternative occupancy must be provided for these permanent, ongoing agencies. The County must begin to **explore all alternatives** in connection with the existing lease, including the financial impact of each alternative, in order to ensure that the County Commission has adequate time to make an informed decision with regard to future occupancy for these agencies.

I anticipate providing the Commission with the various alternatives and costs not later than the end of the calendar year.

The Governor and General Assembly's relationship with counties requires a deeper and more thoughtful understanding of the issues affecting local communities. Once again, the Governor is proposing, as part of the action on the State's budget during the short session, to take money earmarked for counties to construct and renovate schools. The action would **raid the ADM Public School Capital funding program (Union's share in FY2005 is estimated at \$1 million)** to fund the State General Fund. All of this is occurring at the same time the Governor is proposing to reduce class-size for third grade. A reduction in class size means more classrooms which means more money for school construction – and yet the Governor submits a budget proposal to cut the very funds that permit the County to partially meet those State mandates.

This proposed action, if approved by the General Assembly will require the County to either raise taxes by almost another penny, cut school capital construction or seek program reductions elsewhere.

The County Commission and its State legislators should seek to **establish a regular forum** where meaningful and effective dialogue can occur in order to gain a greater understanding of our respective issues and the **development of solutions that are acceptable to all**. Almost one year ago, the County **Commission and the Board of Education (BOE)** mediated the County's appropriation for the Union County Public Schools. The County Commission and BOE agreed to resolve the FY2004 appropriation with **additional funding by the County and embarked on a joint review** of the financial, operational and capital relationship between the two bodies.

MGT of America was selected by both County and UCPS officials to conduct the analysis. The joint review and **study is still underway** although its completion is anticipated within the next several weeks. The report will undoubtedly contain many recommendations for improving the financial and non-financial management and operations of the County and UCPS as well as recommendations to improve the relationships between the Commission and BOE and their respective staffs.

Pending the delivery of the final report from MGT, I am recommending that the **Commission**

accept the BOE request of a 7 cent supplemental tax for schools. The revenue neutral tax rate is 6.12 cents; therefore this recommendation represents **a tax rate increase of 0.88 cents (slightly less than 1 cent)** and will generate about **\$1.1 million** in additional resources for the UCPS.

I remain convinced that imposition of this separate tax:

- fails to accurately depict the County's true and full tax rate thus **underestimating the tax burden of county residents in Statewide comparisons**
- can **negatively impact the allocation of Low Wealth Funding** because sales tax, which accompanies the supplemental tax, is not considered part of the County's "effort" in funding schools and the tax itself is not considered part of the County's "effective tax rate"
- is **perceived as an entitlement** with the minimal justification provided to support the program expenditures
- is not **adequately communicated by the media.**

However, pending the receipt of the MGT report and its findings, **I will defer a formal recommendation** regarding the elimination or retention of the supplemental tax.

The FY2005 budget does not recommend full funding of the UCPS request. But quite frankly, the FY2005 budget does not recommend full funding of other requests either.

The MGT study might provide additional opportunities for both the UCPS and County to revisit their respective requests and recommendations. I eagerly await the report's delivery and an opportunity to have a conversation with the Commission, UCPS and the community in regard to the report's conclusions and findings. **I am confident that we will have much work to do.**

The Commission recently took action in directing the staff to develop an adequate public facilities ordinance for the Commission's consideration. Your staff is working hard at gathering information to accomplish the Commission's direction. We are looking for the right solution – a solution that meets the expectations of the Commission and our community, passes legal scrutiny and achieves the desired results.

A financing component must be an element of any "solution". Reasonable impact and/or real estate transfer fees levied to support the construction of public facilities would go a long way to reducing the growing property tax burden being faced by all of Union County's taxpayers. Our State legislators must understand that issue if we are to be successful in managing and financing our growth.

Continuing the course in capital and financial planning

One year ago, the County initiated a formal 5-year capital planning process and financial forecast for its tax and utility supported operations. While these integrated efforts (CIP and financial forecast) are prudent requirements of any corporation, their importance was accentuated by the rating agencies and the Local Government Commission.

The rating agencies have recently affirmed the County's stellar credit and acknowledged the improvements made in our capital and financial planning activities, including the adoption of financial policies.

Budget Message

Their question now is adherence to those plans and policies. Will the County show discipline and structure in its budgeting and long range financial planning? I hope so. This budget, in large part, is based on those plans and policies.

As our inaugural effort, I recognize that we must learn from our experience and continue to make refinements in our capital and financial planning process. We will have that very opportunity as we embark on updating those plans in the coming months.

This budget message, as well as the complete budget document, may be accessed on the Internet at www.co.union.nc.us or any of the public libraries in Union County.

Respectfully Submitted,



Mike Shalati
County Manager

This budget document describes how Union County government plans to meet the community's needs. The Union Budget Book is not only an assembly of information required for making policy and resource decisions; it is also a resource for citizens interested in learning more about the operations of their county government.

This Reader's Guide has been provided to inform the reader where particular information may be found. Union County's 2004-2005 budget document is divided into eight major sections: Introduction, Goals and Financial Policies, Budget Overview, Agency Summaries, Union at a Glance, Fiscal Information, Appendices and Detail Budget line item expenditures and revenues. Each section is outlined below:

- **Introduction**

The Introduction includes the budget message from the County Manager regarding the 2004-2005 budget, the Reader's Guide, descriptions of the function of county government through boards, commissions and committees, and information on the County's Commission. Also included is the appropriations ordinance, a reconciliation between the Manager's recommended budget and the adopted budget and a proposed budget review calendar.

- **Financial Guides and Goals**

This section provides information on County Commission's fiscal and program priorities for 2004-2005 and the Commission's financial "best practices" that guide the formulation of the Manager's recommended budget.

- **Budget Overview**

The Budget Overview contains tables detailing budget sources, revenues and expenditures. Additional information includes tables on fund balance projections, and position authorizations.

- **Agency Summaries**

This section is comprised of individual agency mission statements, services and programs, outcomes, budget summaries, budget highlights and other fiscal or performance information.

- **Union at a Glance**

This section contains community profile information on Union County, its geographic location and information on the County's water and sewer system.

- **Fiscal Information**

The Fiscal Information section takes the reader through the budget process and details the budget calendar and practices established by the County to comply with the Local Government Budget and Fiscal Control Act. Information is also included on the description of the financial and fund structure and major revenue assumptions. This section also includes an array of financial information and the County's long-range financial plan.

- **Appendices**

The Appendix section includes information on capital outlay (both the adopted 5 year CIP and FY2005's capital), new regular full- and part-time position information, regular full- and part-time positions by class title by department/agency and fund, and a glossary of terms.

Budget Review Schedule

The County Manager's recommended budget is scheduled for delivery to the Board of County Commissioners on May 17, 2004.

The County Manager proposes the following budget calendar for consideration by the County Commission.

May 17	Delivery of FY2005 budget
May – June	Budget review sessions
June 7	Public hearing on budget
June 21	Budget adoption

It is recommended that the budget review sessions operate with the following guidelines:

- be agenda driven – with the objective of completing the budget reviews scheduled for the session
- commence at 4:00 p.m.
- conclude at 8:30 p.m. or the earlier of the completion of the agenda
- discussion remain focused on budget and financial matters and program delivery

The following four (4) budget review sessions are recommended for consideration by the County Commission.

Session 1.
Date: TBD

Overview of budget content and format
Summary of factors influencing the budget
Proposed FY2005 budget ordinance
General Government

Session 2.
Date: TBD

Public Safety
Economic and Physical Development
Human Services

Session 3.
Date: TBD

Education
Cultural and Recreational

Session 4.
Date: TBD

Proprietary Funds
Other Funds
Consensus budget ordinance

SECTION I. GENERAL FUND

A. The following amounts are hereby appropriated in the GENERAL FUND for the operation of the county government and its activities for the fiscal year beginning July 1, 2004 and ending June 30, 2005 in accordance with the chart of accounts heretofore established for this county.

General Government:		
Board of Commissioners	271,709	
Central Administration	753,048	
County Dues & Memberships	106,304	
Internal Audit	76,064	
Legal	263,032	
Personnel	444,815	
Finance	806,164	
Tax Administration	2,997,770	
Court Facilities	3,090,960	
Elections	739,150	
Register of Deeds	845,072	
Information Technology	2,095,661	
General Services	804,797	13,294,546
Public Safety:		
Law Enforcement	14,695,768	
Communications	1,332,116	
Homeland Security	271,822	
Fire Services	1,027,347	
Inspections	1,971,713	
Animal Control	484,990	
Outside Agencies:		
Medical Examiner	40,000	
Emergency Medical Services	3,654,301	
Juvenile Detention	125,000	23,603,057
Economic & Physical Development:		
Planning	551,565	
Economic Development	566,468	
Cooperative Extension	608,321	
Soil Conservation	152,610	
Outside Agency:		
Forest Management	35,938	1,914,902
Human Services:		
Public Health	5,687,989	
Social Services	22,669,998	
Transportation and Nutrition	1,211,069	
Veterans' Services	187,913	
Outside Agencies:		
JCPC Programs	371,619	
Mental Health	639,112	
Charlotte Area Transit System	72,863	
Turning Point	25,000	
UDI Sheltered Workshop	26,500	
Community Shelter	10,000	
Community Action	76,338	
Council on Aging	263,084	31,241,485
Education:		
School Current Expense	25,317,925	
School Capital Outlay		
School Capital Outlay-Schools	4,345,006	
Debt Service	15,862,253	
Sinking Fund	6,686,708	

Continued on next page.

Budget Ordinance
Union County, NC

Fiscal Year 2004-2005

Education (continued):		
Community College		
Operations	765,865	
Debt Service	297,724	
Outside Agency:		
Literacy Efforts	2,000	53,277,481
Cultural and Recreational:		
Library	3,582,912	
Parks & Recreation	2,105,565	
Outside Agencies:		
Arts Council	45,000	
Historical Properties	5,000	5,738,477
Contingency/Nondepartmental	1,858,758	<u>1,858,758</u>
		<u><u>130,928,706</u></u>

B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Ad Valorem Taxes	72,207,230
Local Option Sales Tax	21,755,120
Intergovernmental	16,530,680
Miscellaneous	15,225,023
Fund Balance Appropriated	<u>5,210,653</u>
	<u><u>130,928,706</u></u>

SECTION II. HEMBY BRIDGE FIRE DISTRICT

A. The following amounts are hereby appropriated in the HEMBY BRIDGE FIRE DISTRICT FUND for the operation of fire protection services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this county.

Public Safety:	<u><u>718,400</u></u>
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B. It is estimated that the following revenues will be available in the HEMBY BRIDGE FIRE DISTRICT FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Ad Valorem Taxes	548,970
Local Option Sales Tax	154,832
Fund Balance Appropriated	<u>14,598</u>
	<u><u>718,400</u></u>

SECTION III. STALLINGS FIRE DISTRICT

A. The following amounts are hereby appropriated in the STALLINGS FIRE DISTRICT FUND for the operation of fire protection services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this county.

Public Safety:	<u><u>651,137</u></u>
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B. It is estimated that the following revenues will be available in the STALLINGS FIRE DISTRICT FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Ad Valorem Taxes	496,709
Local Option Sales Tax	149,468
Fund Balance Appropriated	<u>4,960</u>
	<u><u>651,137</u></u>

Continued on next page.

SECTION IV. WESLEY CHAPEL FIRE DISTRICT

A. The following amounts are hereby appropriated in the WESLEY CHAPEL FIRE DISTRICT FUND for the operation of fire protection services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this county.

Public Safety: 422,380

B. It is estimated that the following revenues will be available in the WESLEY CHAPEL FIRE DISTRICT FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Ad Valorem Taxes 315,992
Local Option Sales Tax 106,388
422,380

SECTION V. FEE SUPPORTED FIRE DISTRICTS

A. The following amounts are hereby appropriated in the FEE SUPPORTED FIRE DISTRICTS FUND for the operation of fire protection services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this county.

Public Safety: 1,349,326

B. It is estimated that the following revenues will be available in the FEE SUPPORTED FIRE DISTRICTS FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Fire Fees 1,349,326

SECTION VI. EMERGENCY TELEPHONE SYSTEM

A. The funds in this budget shall arise from subscriber charges set at ninety-six cents (\$.96) per month per telephone line. These funds are collected by the telephone companies in the County and remitted to the County for operation of an E-911 system.

B. The following amounts are hereby appropriated in the EMERGENCY TELEPHONE SYSTEM FUND for the emergency 911 services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this county.

Public Safety 1,114,206

C. It is estimated that the following revenues will be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Service Charges 983,000
Miscellaneous 41,411
Fund Balance Appropriated 89,795
1,114,206

SECTION VII. WATER AND SEWER

A. The following amounts are hereby appropriated in the WATER AND SEWER FUND for the operation of water and sewer services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this county.

Water & Sewer 29,387,444

B. It is estimated that the following revenues will be available in the WATER AND SEWER FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Fees for Services 20,133,230
Miscellaneous 795,924
Retained Earnings Appropriated 8,458,290
29,387,444

Continued on next page.

SECTION VIII. SOLID WASTE

A. The following amounts are hereby appropriated in the SOLID WASTE FUND for the operation of solid waste services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this

Solid Waste	<u>3,339,955</u>
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B. It is estimated that the following revenues will be available in the SOLID WASTE FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Fees for Services	2,676,000
Miscellaneous	469,142
Retained Earnings Appropriated	<u>194,813</u>
	<u>3,339,955</u>

SECTION IX. STORMWATER

A. The following amounts are hereby appropriated in the STORMWATER FUND for the operation of stormwater services for the fiscal year beginning July 1, 2004 and ending June 30, 2005 with the chart of accounts heretofore established for this

Stormwater	<u>154,820</u>
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B. It is estimated that the following revenues will be available in the STORMWATER FUND for the fiscal year beginning July 1, 2004 and ending June 30, 2005.

Miscellaneous	<u>154,820</u>
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SECTION X. SUMMARY OF THE APPROPRIATIONS AND REVENUE SOURCES FOR ALL FUNDS:

Appropriations:

General	130,928,706
Hemby Bridge Fire District	718,400
Stallings Fire District	651,137
Wesley Chapel Fire District	422,380
Fee Supported Fire Districts	1,349,326
Emergency Telephone System	1,114,206
Water & Sewer	29,387,444
Solid Waste	3,339,955
Stormwater	<u>154,820</u>
	<u>168,066,374</u>

Revenues by Source:

Ad Valorem Taxes	73,568,901
Local Option Sales Tax	22,165,808
Intergovernmental	16,530,680
Miscellaneous	41,827,876
Fund Balance Appropriated	<u>13,973,109</u>
	<u>168,066,374</u>

SECTION XI. TAX RATES

A. GENERAL FUND: That there is hereby levied for the fiscal year beginning July 1, 2004, and ending June 30, 2005, the following county-wide rate of tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2004, for the purpose of raising the revenue from current year's taxes, as set forth in the foregoing county-wide estimates of revenue, and in

General Fund - County-wide Rate	<u>.55</u>
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B. SPECIAL DISTRICTS: That there is hereby levied for the fiscal year beginning July 1, 2004, and ending June 30, 2005, the following Special District tax rate on each one hundred dollars (\$100) valuation of estimated taxable property situated in each Special District, as listed for taxes as of January 1, 2004, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of

Monroe Special School District - Current Expense	<u>.07</u>	Hemby Bridge Fire Protection District	<u>.0427</u>
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County Special School District - Current Expense	<u>.07</u>	Stallings Fire Protection District	<u>.0492</u>
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Wesley Chapel Fire Protection District	<u>.0140</u>
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Continued on next page.

SECTION XII. FIRE FEES

These fees will be collected by the County Tax Administrator's Office and remitted to the various fee supported fire districts by the Finance Department on a monthly basis. Remittances may not exceed the budgeted amount for any given department. In the event that revenues exceed expenditures, those funds shall be withheld and used in the next year's budget appropriation as a fund balance added to the appropriation from fees collected in that year. The fees are as follows:

FIRE FEES 2004-2005

	Allens Cross- Roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek	New Salem
Percentage per request or maximum	100.00%	93.68%	100.00%	90.42%	100.00%	100.00%	100.00%	79.92%
Single Family Dwelling (SFD) (max fee of \$50)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	4.68	5.00	4.52	5.00	5.00	5.00	4.00
Animal/Horticulture (20% of fee)	10.00	9.37	10.00	9.04	10.00	10.00	10.00	7.99
Commercial < or = 5000 sq ft (100% of fee)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Commercial > 5000 sq ft (200% of fee)	100.00	93.68	100.00	90.42	100.00	100.00	100.00	79.92
Mobile Home (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Duplex (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Triplex (150% of fee)	75.00	70.26	75.00	67.82	75.00	75.00	75.00	59.94
Other Family Dwellings (200% of fee)	100.00	93.68	100.00	90.42	100.00	100.00	100.00	79.92
Cultural Facilities (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Educational Facilities (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Governmental Facilities (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Religious Facilities (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
Fire Protection Facilities (same as SFD)	50.00	46.84	50.00	45.21	50.00	50.00	50.00	39.96
% of Legislated maximum of \$50.00	100.00%	93.68%	100.00%	90.42%	100.00%	100.00%	100.00%	79.92%

	Provi- dence	Sandy Ridge	Springs	Stacks Road	Stallings	Jnionville	Waxhaw	Wingate
Percentage per request or maximum	100.00%	100.00%	76.98%	98.28%	100.00%	80.38%	100.00%	99.44%
Single Family Dwelling (SFD) (max fee \$50)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	5.00	3.85	4.91	5.00	4.02	5.00	4.97
Animal/Horticulture (20% of fee)	10.00	10.00	7.70	9.83	10.00	8.04	10.00	9.94
Commercial < or = 5000 sq ft (100% of fee)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Commercial > 5000 sq ft (200% of fee)	100.00	100.00	76.98	98.28	100.00	80.38	100.00	99.44
Mobile Home (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Duplex (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Triplex (150% of fee)	75.00	75.00	57.74	73.71	75.00	60.29	75.00	74.58
Other Family Dwellings (200% of fee)	100.00	100.00	76.98	98.28	100.00	80.38	100.00	99.44
Cultural Facilities (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Educational Facilities (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Governmental Facilities (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Religious Facilities (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
Fire Protection Facilities (same as SFD)	50.00	50.00	38.49	49.14	50.00	40.19	50.00	49.72
% of Legislated maximum of \$50.00	100.00%	100.00%	76.98%	98.28%	100.00%	80.38%	100.00%	99.44%

Continued on next page.

SECTION XIII. WATER AND SEWER RATES

A. One-time Charges for New Service:

	<u>Meter Size</u>	<u>Capacity Ratio to 3/4 inch</u>	<u>Water User Fees</u>	<u>Sewer User Fees</u>
Capacity Fee - charged for all new service (based on meter size):	3/4"	1.00	\$ 500	\$ 2,650
	1"	2.52	1,250	6,675
	1.5"	5.01	2,500	13,275
	2"	8.01	4,000	21,225
	3"	22.54	11,250	59,725
	4"	50.09	25,050	132,725
	6"	70.12	35,050	185,825
Water Tap Fee - charged for county provided taps (based on meter size):	3/4"		\$ 400	
	1"		525	
	1.5"		2,600	
	> 1.5" meter		Cost	
Sewer Tap Fee - charged for county provided taps (based on line size):	<u>Line Size</u>			
	4"			630
	6"			825
	> 6" line:			Cost

B. Monthly Service Charges:

	<u>Meter Size</u>	<u>Capacity Ratio to 3/4 inch</u>	<u>Water User Fees</u>	<u>Sewer User Fees</u>
Base Facility Charge - fixed amount (based on meter size):	3/4"	1.00	\$ 5.00	\$ 9.25
	1"	2.52	12.60	23.31
	1.5"	5.01	25.05	46.34
	2"	8.01	40.05	74.09
	3"	22.54	112.70	208.50
	4"	50.09	250.45	463.33
	6"	70.12	350.60	648.61
Volume Charge - per 1,000 gallons (monthly metered water usage):			\$ 2.45 *	\$ 3.30 **

** County Manager shall determine which months of the year to implement capping residential sewer volume charges at 14,000 gallons of metered water usage per month for residential customers using 3/4"

* Volumetric rates for residential 3/4" meters shall be \$2.10/gallon for the first 3,000 gallons, \$2.45/gallon for the next 7,000 gallons and \$3.45/gallon for all gallons greater than 10,000.

C. Payment Distribution:

Payments will be applied first to late charges or fees, then to sewer charges, and then to water charges.

Continued on next page.

SECTION XIV. GENERAL INFORMATION

- A. The County Manager, or his designee, is authorized to transfer appropriations between line item expenditures within a departmental appropriation and fund without limitation and without a report being required. The County Manager may transfer amounts between departmental appropriations within the same fund and shall make a report of transfers exceeding \$50,000 to the Board of Commissioners at the next regularly scheduled meeting of the Board following the transfer.
- B. The County Manager is authorized to transfer Contingency appropriations, subject to a limitation of \$5,000 per item, and shall report such transfers to the Board of Commissioners at the next regularly scheduled meeting of the Board following the transfer.
- C. The County Manager is authorized to transfer departmental appropriations for salary compensation related to pay plan adjustments in an aggregate amount not to exceed four percent (4%) and insurance to the various benefiting departmental appropriations without limitation and without a report being required.
- D. The County Manager shall not create any full time or regular part time positions without the consent and approval of the Board of Commissioners; however, he shall approve all part-time or seasonal employment and shall approve all hiring of regular, regular part-time, and seasonal employees.
- E. The County Manager is authorized to establish fees within the various departments and agencies for miscellaneous services and items such as copies, maps, books, etc., according to guidelines that may be administratively determined or that may be established by the Board of County Commissioners, in accordance with applicable law. The County Manager, or his designee, is authorized to establish collections and receipts requirements in conformance with G.S. 159-32, including the deferral of daily
- F. The County Manager is authorized to increase appropriations in Sections I, VI, VII, VIII and IX for carryovers representing contract balances, purchase order encumbrances and designations for special projects and purposes as reflected in the Comprehensive Annual Financial Report. The County Manager shall make a report of the carryover departmental appropriations to the Board of Commissioners.
- G. The County Manager may approve contracts, as lessor or lessee of real property, which are of a duration of one year or less and are within budgeted departmental appropriations.

The County Manager may approve and execute grant agreements and provide for their necessary appropriations, for which pre-applications have been authorized by the Board of County Commissioners, to or from public and nonprofit organizations, unless a grantor organization requires execution by the Board of Commissioners.
- H. Proposed projects where the estimated professional fee is in an amount less than \$30,000 for architectural, engineering and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes.
- I. The Classification and Pay Plan ("Plan") is amended to incorporate all personnel actions such as reclassifications and pay plan modifications as deemed appropriate by the County Manager with funding of the Plan being included in the various departmental appropriations. The County Manager is hereby authorized to maintain the Plan in conformance with the Union County Personnel Resolution.
- J. The County Manager is authorized to approve and execute insurance contracts for health, dental, life, disability, casualty, property, liability, and other insurance or performance bonds, that are similar in type, amount, and scope of coverage as those historically maintained by Union County. The County Manager may also approve and execute insurance contracts that modify the type, amount, and scope of insurance coverage historically maintained by the County to the extent the County Manager determines that such modification is necessary to adequately protect Union County's employees, property, and other assets, commensurate with industry standards. Any monetary limitations on the County Manager's authority to approve contracts shall be deemed inapplicable to these agreements.

Continued on next page.

SECTION XV. SEVERABILITY

- A. If any clause, phrase, sentence, paragraph, appropriation, or section of this Ordinance shall be held invalid, it shall not affect the validity of this Ordinance or the remaining phrases, clauses, sentences, paragraphs, appropriations, or sections.

This Budget Ordinance is adopted on June 21, 2004 and is to become effective July 1, 2004.

BOARD OF COMMISSIONERS
UNION COUNTY, NORTH CAROLINA

By: _____
CHAIRMAN

Governmental Structure and Organization

Form of Government

Union County adopted the Commission /Manager form of county government 1965. This type of government was developed in 1909, and today is among the most prominent forms of local government in the United States.

Under the Commission/Manager form of government, the County Commission (also referred to as the “Board”) performs the legislative functions of the County establishing laws and policies. The County Board of Commissioners appoints a manager who ensures that the laws and policies are carried out. The County Manager is responsible for managing the County’s employees, finances and resources. The Board also appoints an attorney, who represents the Commission in all legal matters.

County government is comparable to a private corporation under the Commission/Manager form of government. Citizens are both stockholders and customers, the elected body represents the board of directors and the manager is the paid professional responsible for the daily operations of the corporation.

County Board

The Union County Board of Commissioners is an elected body representing the citizens of Union County. Under the current electoral system, the Board consists of five commissioners.

Terms of Office

All five Board members are elected at-large. Commissioners serve four-year staggered terms. Annually, during its first meeting of December, the Chairman and Vice Chairman are elected by and from the Board of Commissioners.

The Chairman acts as the official head of county government and presides at County Commission meetings. The Chairman is a voting member of the Commission.

Commission members are not full-time County employees, but they are financially compensated for their time and expenses.

Commission Meetings

The Board of Commissioners meets regularly in formal session on the first and third Monday of each month. Board meetings are held in the 9th floor Board Room, 500 N. Main Street, Monroe. All meetings start at 7 p.m. and are open to the public. The Commission holds special meetings when necessary; notice of the meeting must be given to the public and media 48 hours prior to that meeting.

Commissioners Appointments to Boards and Committees

At the Board’s annual organizational meeting in December, the Board appoints its members to various boards and committees to serve as a liaison between the various boards/committees and the Commission. Often, but not always, elected officials as well as citizens serve on those committees. Commissioners’ appointments to the various boards and committees are:

- *Catawba River Board - Chairman Standridge*
- *Centralina COG – Commissioner Sexton*
- *Fire Commission – Vice Chairman Stone*
- *Farmers Market Committee – Commissioner Sexton*
- *Board of Health – Commissioner Loflin*
- *Library Board of Trustees – Chairman Standridge*
- *LEPC – Vice Chairman Stone*

Government Structure and Organization

- *Piedmont Area Mental Health – Chairman Standridge*
- *URMC Trustee Council – Commissioner Loflin*
- *Union Memorial Regional Medical Center – Chairman Standridge*
- *Yadkin Pee Dee Committee – Commissioner Loflin*
- *MUMPO – Commissioner Sexton*
- *Parks and Recreation Advisory Committee – Vice Chairman Stone*
- *School Liaison – Commissioner Sexton*
- *Job Ready Partnership – Chairman Standridge*
- *Partnership for Children – Vice Chairman Stone*
- *Juvenile Crime Prevention Council – Vice Chairman Stone*
- *Agricultural Advisory Board – Commissioner Rushing*
- *Carolinas-Union Healthcare – Chairman Standridge*

More information on these boards, committees and commissions may be found in a later section in this Budget Book.

Citizen Participation

The County Commissioners cannot effectively provide policy for all County business; therefore, the Board has established over 20 boards, committees and commissions to assist the Commission in determining the need for public policies and laws. The Board of Commissioners appoints citizens to these boards and commissions.

Nominees to any of the County boards or commissions must be county residents. Some appointees must have special licenses or meet certain professional requirements to serve on a board.

Profiles of the Commission

The Union County Board of Commissioners consists of commissioners Paul Standridge, Richard Stone, Clayton Loflin, Stony Rushing and Hughie Sexton.

Biographical Information

Chairman Paul Standridge is serving in his 3rd consecutive term, having first been elected to the Board in 1992. Commissioner Standridge has also served as the Board's vice-chairman and chairman in previous years. Mr. Standridge is a graduate of the University of Maryland and semi-retired owner of Elkridge Farms, a hydroponics greenhouse.

Chairman Paul Standridge
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121

E-Mail: PaulStandridge@co.union.nc.us

Vice Chairman Richard Stone is serving in his 3rd continuous term, having first been elected to the Board in 1994. Mr. Stone graduated from Penn State University with 3 degrees: Mechanical, Electrical and Electronic Engineering Technology. Commissioner Stone is the retired owner of Signs & Stained Glass, Ltd. in Marshville. He and his wife, Vonn have 6 children, 5 grandchildren and enjoy their small farm north of Marshville.

Commissioner Stone
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121

E-Mail: RichardStone@co.union.nc.us

Clayton Loflin is a second-term Board member having served his first term in 1992-1996 elected to a second term in 2000. Commissioner Loflin also served in the N.C. House of Representatives during the period 1988-1992. Mr. Loflin attended High Point and Guilford Colleges and is a Graduate of The School of Mortgage Banking at Northwestern University and is a candidate for CCIM Designation having

completed the Financial Analysis 101 Test. He is a licensed real estate broker, general contractor, insurance agent, as well as a home inspector. He is also a commercial real estate consultant and owner of an animal health products distribution company.

Commissioner Loflin
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121

Stony Rushing, serving his first term as a County Commissioner having been first elected to the Board in 2002, is a graduate of Piedmont High School and N.C. State University's Agricultural. Mr. Rushing is self-employed, and involved in contract farm management.

Commissioner Stony Rushing
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121

E-Mail: StonyRushing@co.union.nc.us

First-term Commissioner **Hughie Sexton** was also first elected to the Board in 2002. Hughie Sexton previously served on the Weddington Town Council. Mr. Sexton is a graduate of West Mecklenburg High School and attended Central Piedmont Community College and the Hudson Studio and School of Photography. Commissioner Sexton designs and composes advertising for Knight-Ridder Newspapers and also is owner of Sexton Photography.

Commissioner Sexton
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121

E-Mail: HughieSexton@co.union.nc.us

Boards, Committees and Commissions

Citizen participation on Union County boards, committees and commissions serves two important purposes: citizens are directly involved in their local government and can influence the future of their community; and the County Board of Commissioners receives timely input and information regarding issues and potential impacts on citizens.

The various boards, committees and commissions serve in various capacities to the Board of County Commissioners within their respective areas of governmental policy and operations. Members are generally unpaid volunteers who devote many hours of their personal time to these community activities. Some boards may require appointees to have a special license or meet certain professional requirements.

- **Region F EMS Advisory Council**

Advises the COG Board on intergovernmental EMS matters and allocation of funds.

(33 members of which Union County appoints 4)

- **Adult Care Home Community Advisory Committee**

Promotes community involvement and cooperation with domiciliary homes in meeting the needs of the elderly and disabled.

(8 members with a maximum of 20)

- **Board of Adjustment**

Hears appeals and requests for variances from County zoning ordinances.

(5 members, 2 alternates)

- **Board of Equalization and Review**

Reviews schedule of values and hears appeals.

(5 members)

- **Farmers Market Committee**

Prepares regulations for operating the Market.

(5 members)

- **Fire Commission**

Advises the Board on matters relating to fire protection.

(8 members)

- **Board of Health**

Advises the Board on matters relating to public health.

(11 members)

- **Historic Preservation Commission**

Promotes the historical heritage of Union County and advocates for conservation of historical properties.

(13 members of which Union County appoints 4)

- **Industrial Facilities and Pollution Control Financing Authority**

Provides access to financing for economic and pollution control projects.

(7 members)

- **Parks and Recreation Advisory Committee**

Advises the Board on policy matters pertaining to the County's park resources and recreation activities.

(9 members and 1 Commission representative)

Boards, Committees and Commissions

- **Social Services Board**
Advises the Board on matters relating to social services.

(5 members)
- **Planning Board**
Develops long-range, continuing and comprehensive planning programs for the orderly growth and development of the County.

(7 members and 2 alternates)
- **Union Regional Medical Center Community Trustee Council**
Approves the Medical Center budget and medical staff appointments.

(10 members)
- **Workforce Development Board**
Responsible from developing policy and overseeing local workforce development initiatives.

(20 members of which Union County appoints 3)
- **Jury Commission**
Prepares list of prospective jurors.

(3 members of which Union County appoints 1)
- **Local Emergency Planning Committee**
Advises the Board on emergency planning.

(As many as deemed necessary)
- **Library Board of Trustees**
Advises the Board on policy matters relating to the County's library system.

(9 members)
- **Piedmont Area Mental Health Board**
Sets policy for the mental health programs serving Cabarrus, Stanly, Rowan, Davidson and Union counties.

(20 members, 4 each from participating counties)
- **Nursing Home Advisory Committee**
Monitors nursing homes in the County.

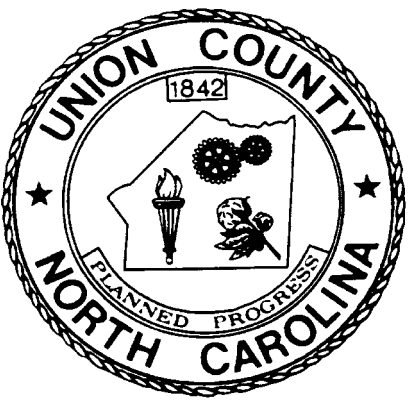
(6 members with a maximum of 12)
- **Agricultural Advisory Board**
Promotes agricultural values and general welfare of the County.

(9 members)
- **Criminal Justice Partnership Board**
Responsible for establishing alternative punishment programs.

(26 members)
- **Home and Community Care Block Grant Advisory Committee**
Plans for the aging service system.

(23 members)
- **Region F Aging Advisory Committee**
Plans for the region's aging service system.

(3 members and 1 alternate)



County Goals

The Commission meets annually to establish focus areas and respective goals for the County. The administration augments these objectives with strategies and action plans. The County Manager develops a work plan to provide a framework for the Commission and the County Manager to base budget resource recommendations and decisions the annual budget.

In 2003 the Commission identified the following key areas of interest:

1. Develop a more effective economic development program and explore various organizational solutions including creation of a non-profit agency, merger with Monore EDC and closer relationships with the County's municipalities.
2. Merger the E-911 and dispatching functions of the County and City of Monroe.
3. Construct an AgriBusiness Center.
4. Conduct a review of the utility water and wastewater capacity and volumetric fees.
5. Reinvigorate the MCIC meetings.
6. Improve public accessibility to BOCC meetings and County programs by promoting e-commerce through use of the County's website, airing of BOCC meetings via the internet and development of communication tools such as an annual report.
7. Update 1998 Land Use Plan

The Commission held its annual planning retreat in February 2004. The Commission received, over a two-day period, information on a wide variety of policy topics including transportation (Monroe Bypass), environment (stormwater and wastewater) and capital/financial planning.

The Commission, while not taking any formal action to specifically update its 2003 goals, has and continues to make policy decisions relating to the variety of subject matter brought to their attention during the 2004 planning retreat.

Financial “Best Practices”

Overview

These “best management practices”, adopted by the Board of County Commissioners on March 15, 2004, are influenced by the North Carolina Local Government Budget and Fiscal Control Act, sound financial principles and credit guidelines advocated by the rating agencies and Local Government Commission. Operating independently of changing circumstances and conditions, these practices guide the Board in policy decision making and provide the Manager with a framework in developing budgetary and financial planning recommendations – both in the short term (the annual budget) and long-term (capital planning and financial forecasting).

Operating Budget

- The County will annually adopt a balanced budget by June 30, which will provide an operational plan for the upcoming fiscal year.
- The Manager will develop a budget which contains detailed budget recommendations for the next succeeding fiscal year (year 1) and financial targets for next budget year (year 2) following the first succeeding year.
- The County will maintain a system of budgetary controls to ensure adherence to the budget.
- Current operating revenues will be sufficient to support current operating expenditures. Fund balance appropriated for recurring expenditures will not exceed an amount that the County can reasonably expect to save during the fiscal year.
- The County will maintain an appropriated contingency account. The contingency account will not exceed 5 percent of all other appropriations within the same fund.
- Debt or bond financing will not be used to finance current expenditures.

Accounting

- The County will establish and maintain an accounting system in accordance with the North Carolina Local Budget and Fiscal Control Act.
- An annual audit will be performed by an independent accounting firm in accordance with generally accepted accounting principles.
- Financial systems will be maintained to monitor revenues and expenditures on a continual basis.

Debt – Tax Supported

- Tax supported debt will not exceed 3 percent of the assessed valuation of taxable property of the County, 20% of General Fund expenditures and \$2,500 per capita.
- Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years.
- Capital projects will be financed for a period not to exceed the expected useful life of the project.
- The County will maintain its financial condition in order to maintain a minimum bond rating in the “AA “ category for outstanding G.O. debt and “A” category for outstanding installment financing agreements from at least one

Financial “Best Practices”

Debt – Tax Supported (continued)

nationally recognized municipal debt rating service.

- Bond referendum and debt issuance shall be considered only after inclusion of the financed projects in the County’s Capital Improvement Plan and Financial Feasibility
- Bond referendum initiatives shall be placed on the ballot in connection with countywide general elections.
- Tax supported bond referendum initiatives shall be placed on the election ballot only after the development of a comprehensive debt service management plan that provides for the:
 - establishment of cash flow projections which provide an indication of fund requirements and the timing of bond sales
 - development of principal and interest repayment schedules associated with bond sales
 - development of annual operating costs associated with capital projects
 - allocation of General Fund unrestricted revenues to support the repayment of issued bonds.
- Projected bond cash flow deficits (the difference between projected bond repayment schedules and available revenues) shall be funded through increased taxes or reduction in General Fund services and programs.
- A debt service management plan and fiscal impact statement shall be developed in connection with each bond referendum initiative and shall be disseminated to the general public.
- Bond referendum initiatives that pass which contain debt service management plans providing for increased taxes shall be imposed in the

first fiscal year immediately following the passage of the referendum.

- General Fund resources (taxes) required to service debt service expenditures shall be calculated and communicated to the general public with the annual tax bill or annual report.

Debt – Utility Revenue Supported

- Utility debt service ratios shall be maintained at a level of 1.25 to 1.5 times coverage or greater.
- Utility system debt to equity shall not exceed 70% - 75%.
- Utility capital projects will be financed for a period not to exceed the expected useful life of the project.
- Utility capital projects shall be consistent and conform with other master plans such as Land Use, Economic Development and Transportation
- Utility capital projects shall satisfy area wide benefits relating to production, treatment, transmission and distribution, as well as being economically viable.
- The County will maintain its enterprise financial condition in order to maintain a minimum bond rating in the “A” category for outstanding Revenue debt from at least one nationally recognized municipal debt rating service.
- Utility debt issuance shall be considered only after inclusion of the financed projects in the County’s Capital Improvement Plan and Business Plan.
- Debt issuance shall be considered only after the:
 - establishment of cash flow projections which provide an indication of fund requirements and the timing of bond sales

Financial “Best Practices”

- development of principal and interest repayment schedules associated with bond sales
- development of annual operating costs associated with capital projects
- development of a business plan to support the repayment of issued bonds

Investments

- The County will monitor the receipt and disbursement of all funds to ensure the maximum investment of idle cash.
- The County will invest only in instruments which comply with the North Carolina Budget and Fiscal Control Act..

Capital Planning

- The County will develop, and annually update, a comprehensive 5-year capital improvement plan for the General Fund (in collaboration with and to include the Union County Public Schools) which identifies and balances both sources (where the money comes from) and uses (where the money goes).
- The County will develop, and update semi-annually, a comprehensive 5-year capital improvement plan for the Enterprise Funds which identifies and balances both sources (where the money comes from) and uses (where the money goes).

Fund Balance Targets

- The maintenance of adequate fund balance is necessary to provide working capital, funds for unanticipated expenditures, funds for capital expenditures in advance of their reimbursement from debt proceeds and tax rate stabilization.

- General Fund target fund balances are estimated at 16%.
- Water and Sewer Fund target fund balances are estimated at 365 days cash on hand.

Excess Fund Balance

- General and Enterprise Fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County’s capital improvement plan.

Revenue Overview

	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
Ad Valorem Taxes	47,539,701	55,960,330	55,704,280	70,832,230	70,832,230	
Ad Valorem Taxes (Prior)	1,484,248	1,582,977	1,289,070	1,375,000	1,375,000	
Local Option Sales Tax	18,180,312	20,024,033	22,027,778	21,755,120	21,755,120	
Other Taxes	1,398,707	1,457,394	1,845,000	1,813,000	1,813,000	
Intergovernmental	305,468	327,933	291,719	291,400	291,400	
Intergovernmental-Dept.	14,557,890	16,555,335	15,654,286	16,239,280	16,239,280	
Functional Revenues	8,250,764	9,374,348	9,993,505	10,108,666	10,108,666	
Investment Income	1,244,153	1,160,000	857,048	933,977	933,977	
Other Revenues	1,979,829	3,690,589	4,251,826	2,175,380	2,175,380	
Interfund Transfers	504,505	0	0	0	0	
Proceeds-Sale of Debt	7,978,386	420,000	306,170	0	194,000	
Fund Balance	0	10,587,058	0	15,191,595	5,210,653	
Total	\$103,423,963	\$121,139,997	\$112,220,682	\$140,715,648	\$130,928,706	
Monroe School District						
Ad Valorem Taxes	973,855	1,051,248	967,595	1,104,284	1,104,284	
Local Option Sales Tax	378,083	442,996	445,718	371,849	371,849	
Total	\$1,351,938	\$1,494,244	\$1,413,313	\$1,476,133	\$1,476,133	
Union County School District						
Ad Valorem Taxes	6,197,826	6,560,517	6,550,904	8,028,975	8,028,975	
Local Option Sales Tax	2,275,017	2,670,642	2,811,806	2,513,883	2,513,883	
Total	\$8,472,843	\$9,231,159	\$9,362,710	\$10,542,858	\$10,542,858	
Wesley Chapel Fire District						
Ad Valorem Taxes	0	317,800	284,335	315,992	315,992	
Local Option Sales Tax	0	0	0	106,388	106,388	
Total	\$0	\$317,800	\$284,335	\$422,380	\$422,380	
Hemby Bridge Fire District						
Ad Valorem Taxes	388,639	398,797	403,122	548,970	548,970	
Local Option Sales Tax	105,187	154,656	127,786	154,832	154,832	
Fund Balance	0	58,631	0	14,598	14,598	
Total	\$493,826	\$612,084	\$530,908	\$718,400	\$718,400	
Stallings Fire District						
Ad Valorem Taxes	321,909	394,044	391,879	496,709	496,709	
Local Option Sales Tax	98,858	129,410	145,676	149,468	149,468	
Fund Balance	0	83,172	0	4,960	4,960	
Total	\$420,767	\$606,626	\$537,555	\$651,137	\$651,137	
Fee Supported Fire Districts						
Fire Fees	1,438,243	1,400,473	1,400,473	1,349,326	1,349,326	
Total	\$1,438,243	\$1,400,473	\$1,400,473	\$1,349,326	\$1,349,326	
Emergency Telephone System						
Service Charges	1,020,075	936,000	982,600	983,000	983,000	
Investment Income	42,770	28,700	39,719	41,411	41,411	
Fund Balance	0	573,296	0	89,795	89,795	
Total	\$1,062,845	\$1,537,996	\$1,022,319	\$1,114,206	\$1,114,206	

Continued on next page.

Revenue Overview

	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Water and Sewer						
Fees for Services	18,325,610	17,390,000	20,703,675	20,133,230	20,133,230	
Intergovernmental-Dept.	211,016	0	0	0	0	
Investment Income	528,189	528,011	702,400	791,824	791,824	
Other Miscellaneous	7,611,411	0	46,028	4,100	4,100	
Debt Proceeds	27,390,371	0	0	0	0	
Retained Earnings	0	13,562,769	0	8,907,290	8,458,290	
Total	\$54,066,597	\$31,480,780	\$21,452,103	\$29,836,444	\$29,387,444	
Solid Waste						
Fees for Services	2,556,849	2,508,641	2,581,327	2,676,000	2,676,000	
Investment Income	49,932	50,000	44,253	46,122	46,122	
Other Miscellaneous	171,096	164,320	170,332	173,020	173,020	
Interfund Transfer	0	0	125,000	250,000	250,000	
Retained Earnings	0	730,481	0	194,813	194,813	
Total	\$2,777,877	\$3,453,442	\$2,920,912	\$3,339,955	\$3,339,955	
Stormwater						
Interfund Transfer	0	139,648	91,245	154,820	154,820	
Total	\$0	\$139,648	\$91,245	\$154,820	\$154,820	
Reserve Funds:						
Library Capital Reserve						
Investment Income	13,392	1,000	2,676	2,781	2,781	
Total	\$13,392	\$1,000	\$2,676	\$2,781	\$2,781	
Water & Sewer Line Capital Reserve						
Investment Income	4,212	4,000	3,606	3,747	3,747	
Total	\$4,212	\$4,000	\$3,606	\$3,747	\$3,747	
Solid Waste Capital Reserve						
Investment Income	97,588	93,000	87,754	91,199	91,199	
Retained Earnings	0	0	0	158,801	158,801	
Total	\$97,588	\$93,000	\$87,754	\$250,000	\$250,000	
Annual Financial Plan Funds:						
Workers' Compensation						
Investment Income	62,141	44,900	57,928	53,595	53,595	
Other Revenue	6,479	0	169,000	0	0	
Fund Balance	0	466,050	0	367,647	367,647	
Total	\$68,620	\$510,950	\$226,928	\$421,242	\$421,242	
Pension Trust						
Interfund Charges	362,209	403,030	406,470	456,762	451,533	
Investment Income	29,278	27,000	25,975	26,987	26,987	
Total	\$391,487	\$430,030	\$432,445	\$483,749	\$478,520	
Health Benefits						
Interfund Charges	2,695,801	3,450,522	3,458,577	4,306,000	4,306,000	
Member Contributions	663,752	661,368	710,200	1,094,000	1,094,000	
Investment Income	4,504	0	11,611	11,239	11,239	
Other Revenue	312,937	0	0	0	0	
Total	\$3,676,994	\$4,111,890	\$4,180,388	\$5,411,239	\$5,411,239	

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Revenue Overview

	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Dental Benefits						
Interfund Charges	219,819	230,938	222,700	270,958	270,958	
Member Contributions	90,474	92,688	105,869	101,200	101,200	
Investment Income	2,252	0	1,820	1,859	1,859	
Fund Balance	0	0	0	34,583	34,583	
Total	\$312,545	\$323,626	\$330,389	\$408,600	\$408,600	
Property & Casualty						
Interfund Charges	0	0	0	628,341	628,160	
Other Revenue	0	0	86,812	0	0	
Total	\$0	\$0	\$86,812	\$628,341	\$628,160	
Grand Total	\$178,073,737	\$176,888,745	\$156,587,553	\$197,931,006	\$187,689,654	

Expenditure Overview

	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
General Government						
Board of Commissions	239,463	285,293	255,792	271,709	271,709	
Vision 20/20	72,567	0	0	0	0	
Central Administration	705,737	735,707	614,892	753,048	753,048	
County Dues & Memberships	78,936	134,927	134,814	106,304	106,304	
Internal Audit	72,933	76,651	74,653	76,064	76,064	
Legal	223,518	256,344	258,977	263,032	263,032	
Personnel	387,852	452,511	433,531	444,815	444,815	
Finance	700,847	802,467	803,324	806,164	806,164	
Tax Administration	2,503,346	3,115,001	3,007,321	3,026,170	2,997,770	
Court Facilities	1,856,660	2,956,870	2,969,762	3,090,960	3,090,960	
Elections	596,407	710,741	517,222	799,750	739,150	
Register of Deeds	766,209	800,221	806,537	917,072	845,072	
Information Technology	1,660,663	2,020,855	2,012,205	2,218,197	2,095,661	
General Services	505,466	2,037,194	1,816,260	1,018,944	804,797	
Public Safety						
Law Enforcement	11,178,407	12,845,833	12,579,440	15,256,283	14,695,768	
Communications	890,127	1,230,286	1,144,221	1,332,116	1,332,116	
Homeland Security	120,385	397,896	442,866	280,402	271,822	
Fire Services	782,168	903,292	913,265	1,075,347	1,027,347	
Inspections	1,523,703	2,414,239	2,144,887	1,971,713	1,971,713	
Animal Control	404,533	503,183	453,943	514,081	484,990	
Outside Agencies:						
Medical Examiner	21,950	40,000	35,000	40,000	40,000	
Emergency Med. Srv.	3,070,986	3,303,566	3,303,566	3,654,301	3,654,301	
Juvenile Detention	139,895	162,000	100,000	125,000	125,000	
Economic & Physical Development						
Planning	410,755	522,071	404,282	551,565	551,565	
Economic Development	284,780	486,740	457,560	566,468	566,468	
Cooperative Extension	264,651	1,832,543	2,061,226	905,535	608,321	
Soil Conservation	137,085	149,035	146,682	152,610	152,610	
Outside Agencies:						
Downtown Monroe	0	0	0	10,000	0	
Forest Management	39,658	50,081	50,081	48,738	35,938	
Human Services						
Public Health	5,354,146	5,812,738	5,546,253	5,739,748	5,687,989	
Social Services	19,573,154	22,445,395	20,412,950	22,771,752	22,669,998	
Transportation and Nutrition	948,644	1,075,807	1,055,418	1,211,069	1,211,069	
Veterans' Services	143,001	176,499	177,461	187,913	187,913	
Outside Agencies:						
Human Srv. - JCPC	325,040	370,523	370,523	371,619	371,619	
Mental Health	634,929	637,662	636,113	639,112	639,112	
Comm. Health Srv.	0	0	0	5,000	0	
Arc of Union County	0	0	0	15,040	0	
CATS	0	70,060	75,898	72,863	72,863	
Turning Point	18,750	25,000	25,000	30,000	25,000	
UDI Sheltered Workshop	26,500	26,500	26,500	26,500	26,500	
Community Shelter	10,000	10,000	10,000	15,000	10,000	
Community Action	76,338	76,338	76,338	76,338	76,338	
Council on Aging	263,897	258,911	260,899	263,584	263,084	
Criminal Justice Partnership	0	100,817	100,817	0	0	

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Expenditure Overview

	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
General Fund (continued):						
Education						
UCPS Current Expense	20,519,344	22,908,030	22,908,030	26,515,229	25,317,925	
UCPS Capital Outlay	2,800,000	4,537,797	4,537,797	10,650,100	4,345,006	
UCPS Debt Service	13,304,196	14,389,850	13,884,920	15,862,253	15,862,253	
UCPS Cap. Sinking Fd.	0	0	0	6,686,708	6,686,708	
UCPS Educ. Planning	0	175,000	140,910	0	0	
UCPS Traffic Control	24,119	80	0	0	0	
UCPS Capital Outlay-St.	126,303	0	0	0	0	
Outside Agencies:						
Community College	0	1,576,229	1,582,719	297,724	297,724	
Community College - Operations	525,000	667,000	667,000	969,000	765,865	
Literacy Council	2,000	2,000	2,000	5,000	2,000	
Cultural and Recreational						
Library	2,678,091	3,393,446	3,346,599	3,806,085	3,582,912	
Parks & Recreation	1,499,828	2,641,323	2,532,706	2,300,865	2,105,565	
Outside Agencies:						
Arts Council	45,000	45,000	45,000	55,000	45,000	
Historical Properties	5,000	5,000	5,000	7,000	5,000	
Symphony Orchestra League	0	1,000	1,000	0	0	
A. Jackson Foundation	5,000	5,000	5,000	0	0	
Debt Service						
Debt Service Refunding, Contingency/Nondept.	6,977,685	45,259	45,260	0	0	
	0	436,186	68,502	1,858,758	1,858,758	
Total	\$105,525,652	\$121,139,997	\$116,488,922	\$140,715,648	\$130,928,706	
Monroe School District						
Education	1,352,099	1,494,244	1,413,313	1,476,133	1,476,133	
Total	\$1,352,099	\$1,494,244	\$1,413,313	\$1,476,133	\$1,476,133	
Union County School District						
Education	8,476,656	9,231,159	9,362,710	10,542,858	10,542,858	
Total	\$8,476,656	\$9,231,159	\$9,362,710	\$10,542,858	\$10,542,858	
Wesley Chapel Fire District						
Public Safety	0	317,800	284,335	422,380	422,380	
Total	\$0	\$317,800	\$284,335	\$422,380	\$422,380	
Hemby Bridge Fire District						
Public Safety	485,400	612,084	557,400	718,400	718,400	
Total	\$485,400	\$612,084	\$557,400	\$718,400	\$718,400	
Stallings Fire District						
Public Safety	338,526	606,626	606,626	651,137	651,137	
Total	\$338,526	\$606,626	\$606,626	\$651,137	\$651,137	
Fee Supported Fire Districts						
Public Safety	1,428,667	1,400,473	1,400,473	1,349,326	1,349,326	
Total	\$1,428,667	\$1,400,473	\$1,400,473	\$1,349,326	\$1,349,326	

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Expenditure Overview

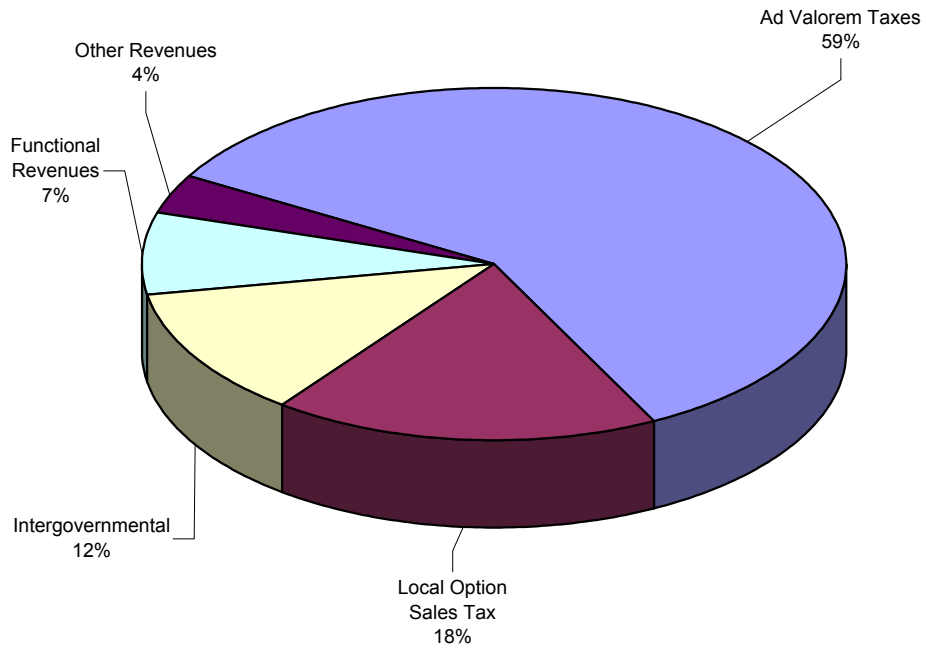
	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Emergency Telephone System						
Public Safety	756,518	1,537,996	1,568,709	1,108,768	1,108,768	
Nondepartmental	0	0	0	5,438	5,438	
Transfer to General CPO	66,000	0	0	0	0	
Total	\$822,518	\$1,537,996	\$1,568,709	\$1,114,206	\$1,114,206	
Water and Sewer						
Water & Sewer Operations	20,722,302	19,262,612	18,062,876	19,836,444	19,387,444	
Transfers to W&S CPO	0	12,218,168	12,218,168	10,000,000	10,000,000	
Debt Service Refunding	20,501,835	0	0	0	0	
Total	\$41,224,137	\$31,480,780	\$30,281,044	\$29,836,444	\$29,387,444	
Solid Waste						
Solid Waste Operations	2,966,833	3,453,442	3,071,897	3,339,955	3,339,955	
Total	\$2,966,833	\$3,453,442	\$3,071,897	\$3,339,955	\$3,339,955	
Stormwater						
Stormwater Operations	0	139,648	91,245	154,820	154,820	
Total	\$0	\$139,648	\$91,245	\$154,820	\$154,820	
Reserve Funds:						
Library Capital Reserve						
Transfer to Library CPO	680,000	0	0	0	0	
Contribution to Fund Bal.	0	1,000	0	2,781	2,781	
Total	\$680,000	\$1,000	\$0	\$2,781	\$2,781	
Water & Sewer Line Capital Reserve						
Contribution to Fund Bal.	0	4,000	0	3,747	3,747	
Total	\$0	\$4,000	\$0	\$3,747	\$3,747	
Solid Waste Capital Reserve						
Transfer to Solid Waste	0	0	125,000	250,000	250,000	
Contribution to Fund Bal.	0	93,000	0	0	0	
Total	\$0	\$93,000	\$125,000	\$250,000	\$250,000	
Annual Financial Plan Funds:						
Workers' Compensation						
General Government	489,177	510,950	477,437	421,242	421,242	
Total	\$489,177	\$510,950	\$477,437	\$421,242	\$421,242	
Pension Trust						
General Government	362,905	430,030	430,030	448,255	448,255	
Contribution to Fund Bal.	0	0	0	35,494	30,265	
Total	\$362,905	\$430,030	\$430,030	\$483,749	\$478,520	
Health Benefits						
General Government	3,958,946	4,111,890	4,021,200	5,400,000	5,400,000	
Contribution to Fund Bal.	0	0	0	11,239	11,239	
Total	\$3,958,946	\$4,111,890	\$4,021,200	\$5,411,239	\$5,411,239	

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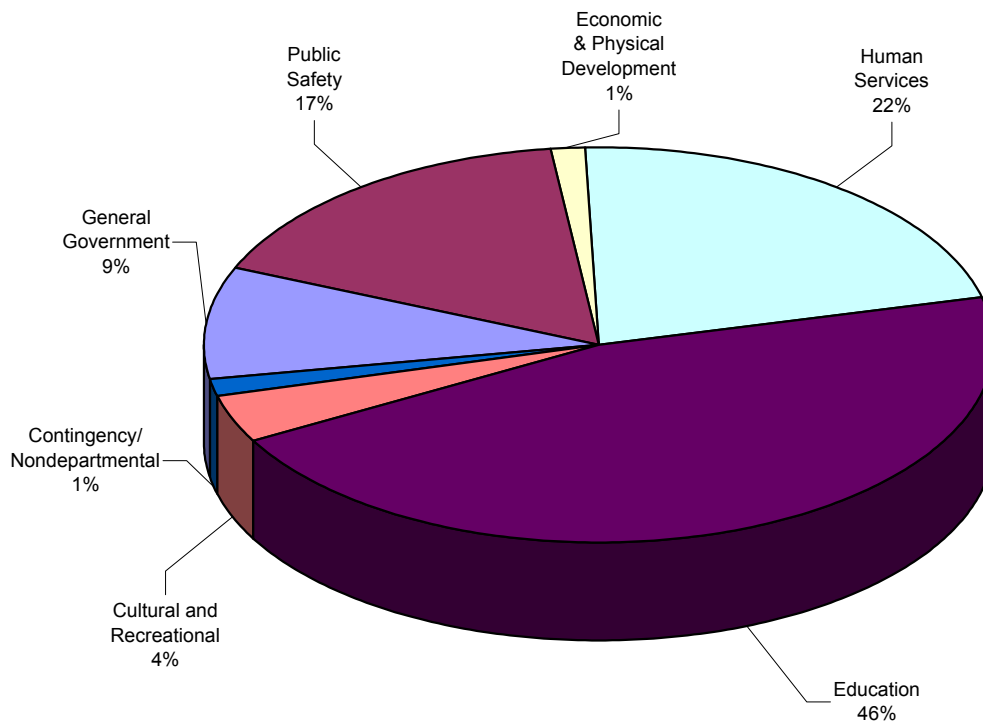
Expenditure Overview

	FY 2003	FY 2004		FY 2005		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Dental Benefits						
General Government	326,788	323,626	377,901	389,160	389,160	
Total	\$326,788	\$323,626	\$377,901	\$389,160	\$389,160	
Property & Casualty						
General Government	0	0	0	628,341	628,160	
Total	\$0	\$0	\$0	\$628,341	\$628,160	
Grand Total	\$168,438,304	\$176,888,745	\$170,558,242	\$197,911,566	\$187,670,214	

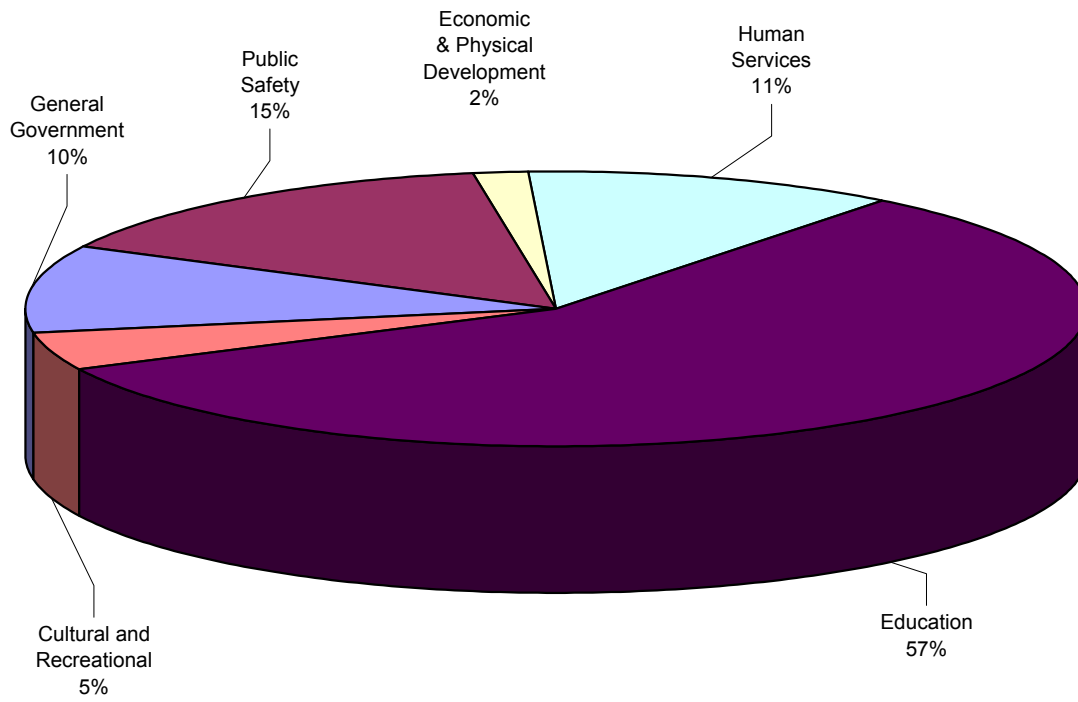
Where the Money Comes From

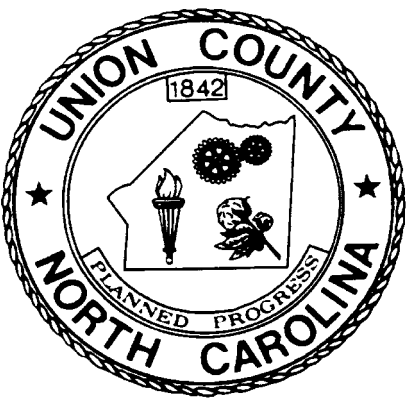


Where the Money Goes



Where Your County Taxes Go





Fund Balance Projections

	Actual Unreserved Fund Balance June 30, 2003	FY04 Estimated		Projected Unreserved Fund Balance June 30, 2004	FY05 Estimated		Projected Unreserved Fund Balance June 30, 2005
		Revenues and Other Sources	Expenditures and Other Uses		Revenues and Other Sources	Expenditures and Other Uses	
Annual Budget Funds:							
General Fund	52,764,516	112,220,682	116,488,922	48,496,276	125,718,053	130,928,706	43,285,623
Monroe School District	2,190	1,413,313	1,413,313	2,190	1,476,133	1,476,133	2,190
Union County School District	50,188	9,362,710	9,362,710	50,188	10,542,858	10,542,858	50,188
Wesley Chapel Fire District	0	284,335	284,335	0	422,380	422,380	0
Hemby Bridge Fire District	37,759	530,908	557,400	11,267	703,802	718,400	-3,331
Stallings Fire District	68,871	537,555	606,626	-200	646,177	651,137	-5,160
Fee Supported Fire Districts	35,040	1,400,473	1,400,473	35,040	1,349,326	1,349,326	35,040
Emergency Telephone System	1,949,416	1,022,319	1,568,709	1,403,026	1,024,411	1,114,206	1,313,231
Water and Sewer	34,437,251	21,452,103	30,281,044	25,608,310	20,929,154	29,387,444	17,150,020
Solid Waste	1,972,460	2,920,912	3,071,897	1,821,475	3,145,142	3,339,955	1,626,662
Stormwater	0	91,245	91,245	0	154,820	154,820	0
Reserve Funds:							
Library Capital Reserve	138,723	2,676	0	141,399	2,781	0	144,180
Water and Sewer Capital Reserve	186,929	3,606	0	190,535	3,747	0	194,282
Solid Waste Capital Reserve	1,589,633	87,754	125,000	1,552,387	91,199	250,000	1,393,586
Annual Financial Plan Funds:							
Workers' Compensation	2,516,410	226,928	477,437	2,265,901	53,595	421,242	1,898,254
Pension Trust	1,346,293	432,445	430,030	1,348,708	478,520	448,255	1,378,973
Health Benefits	290,107	4,180,388	4,021,200	449,295	5,411,239	5,400,000	460,534
Dental Benefits	65,018	330,389	377,901	17,506	374,017	389,160	2,363
Property and Casualty	0	86,812	0	86,812	628,160	628,160	86,812
Grand Total	\$97,450,804	\$156,587,553	\$170,558,242	\$83,480,115	\$173,155,514	\$187,622,182	\$69,013,447

Fund Balance Projections

	Projected Unreserved Fund Balance June 30, 2004	Revenues							
		Ad Valorem Taxes	Other Taxes	Intergovern- mental	Functional Revenues	Investment Income	Other Revenues	Other Financing Sources	Total Revenues
Annual Budget Funds:									
General Fund	48,496,276	72,207,230	23,568,120	16,530,680	10,108,666	933,977	2,175,380	194,000	125,718,053
Monroe School District	2,190	1,104,284	371,849	0	0	0	0	0	1,476,133
Union County School District	50,188	8,028,975	2,513,883	0	0	0	0	0	10,542,858
Wesley Chapel Fire District	0	315,992	106,388	0	0	0	0	0	422,380
Hemby Bridge Fire District	11,267	548,970	154,832	0	0	0	0	0	703,802
Stallings Fire District	-200	496,709	149,468	0	0	0	0	0	646,177
Fee Supported Fire Districts	35,040	0	0	0	1,349,326	0	0	0	1,349,326
Emergency Telephone System	1,403,026	0	0	0	983,000	41,411	0	0	1,024,411
Water and Sewer	25,608,310	0	0	0	20,133,230	791,824	4,100	0	20,929,154
Solid Waste	1,821,475	0	0	0	2,676,000	46,122	173,020	250,000	3,145,142
Stormwater	0	0	0	0	0	0	0	154,820	154,820
Reserve Funds:									
Library Capital Reserve	141,399	0	0	0	0	2,781	0	0	2,781
Water and Sewer Capital Reserve	190,535	0	0	0	0	3,747	0	0	3,747
Solid Waste Capital Reserve	1,552,387	0	0	0	0	91,199	0	0	91,199
Annual Financial Plan Funds:									
Workers' Compensation	2,265,901	0	0	0	0	53,595	0	0	53,595
Pension Trust	1,348,708	0	0	0	0	26,987	0	451,533	478,520
Health Benefits	449,295	0	0	0	0	11,239	0	5,400,000	5,411,239
Dental Benefits	17,506	0	0	0	0	1,859	0	372,158	374,017
Property and Casualty	86,812	0	0	0	0	0	0	628,160	628,160
Grand Total	\$83,480,115	82,702,160	26,864,540	16,530,680	35,250,222	2,004,741	2,352,500	7,450,671	173,155,514

Fund Balance Projections

Total Available Resources	Expenditures								Total Uses	Projected Unreserved Fund Balance June 30, 2005
	General Government	Public Safety	Economic & Physical Develop.	Human Services	Education	Cultural and Recreat.	Non-Departmental	Utilities / Environmental		
174,214,329	13,294,546	23,603,057	1,914,902	31,241,485	53,277,481	5,738,477	1,858,758	0	130,928,706	43,285,623
1,478,323	0	0	0	0	1,476,133	0	0	0	1,476,133	2,190
10,593,046	0	0	0	0	10,542,858	0	0	0	10,542,858	50,188
422,380	0	422,380	0	0	0	0	0	0	422,380	0
715,069	0	718,400	0	0	0	0	0	0	718,400	-3,331
645,977	0	651,137	0	0	0	0	0	0	651,137	-5,160
1,384,366	0	1,349,326	0	0	0	0	0	0	1,349,326	35,040
2,427,437	0	1,114,206	0	0	0	0	0	0	1,114,206	1,313,231
46,537,464	0	0	0	0	0	0	0	29,387,444	29,387,444	17,150,020
4,966,617	0	0	0	0	0	0	0	3,339,955	3,339,955	1,626,662
154,820	0	0	154,820	0	0	0	0	0	154,820	0
144,180	0	0	0	0	0	0	0	0	0	144,180
194,282	0	0	0	0	0	0	0	0	0	194,282
1,643,586	0	0	0	0	0	0	0	250,000	250,000	1,393,586
2,319,496	0	0	0	0	0	0	421,242	0	421,242	1,898,254
1,827,228	0	0	0	0	0	0	448,255	0	448,255	1,378,973
5,860,534	0	0	0	0	0	0	5,400,000	0	5,400,000	460,534
391,523	0	0	0	0	0	0	389,160	0	389,160	2,363
714,972	0	0	0	0	0	0	628,160	0	628,160	86,812
256,635,629	13,294,546	27,858,506	2,069,722	31,241,485	65,296,472	5,738,477	9,145,575	32,977,399	187,622,182	\$69,013,447

Revenue Overview

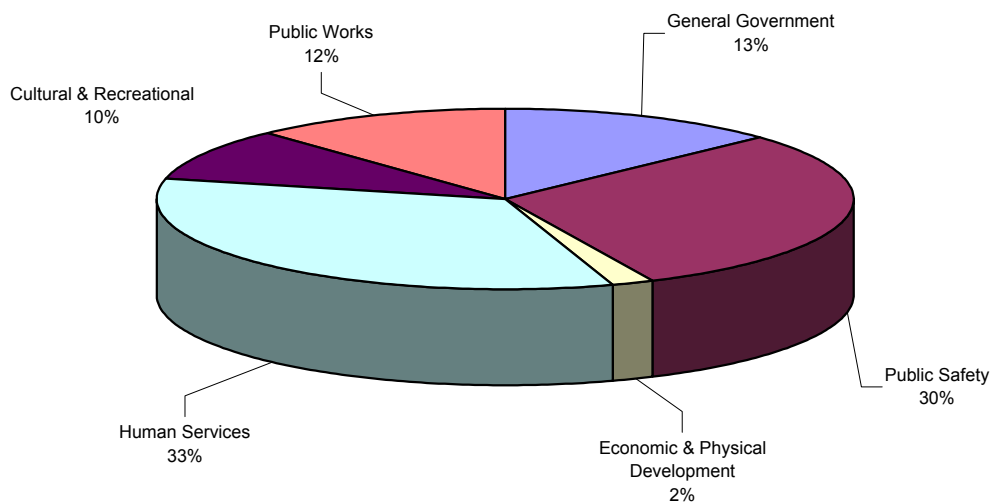
Special Revenue & Capital Project Ordinance Funds

	Project Authorization	Revenues To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Intergovernmental-Departmental	564,683	65,822	498,861
Investment Income	0	904	-904
Other Revenues	0	5,349	-5,349
Interfund Transfers	158,500	142,318	16,182
Total	\$723,183	\$214,393	\$508,790
General Capital Project Fund			
Intergovernmental-Departmental	450,000	250,000	200,000
Proceeds form Sale of Debt	34,806,130	34,901,154	-95,024
Investment Income	120,000	314,374	-194,374
Interfund Transfers	10,245,450	7,816,132	2,429,318
Total	\$45,621,580	\$43,281,660	\$2,339,920
Library Capital Project Fund			
Intergovernmental-Departmental	868,040	868,040	0
Proceeds form Sale of Debt	2,824,674	2,824,674	0
Investment Income	550,741	550,741	0
Interfund Transfers	3,989,701	3,989,701	0
Total	\$8,233,156	\$8,233,156	\$0
School Bond Fund 55			
Proceeds form Sale of Debt	125,000,000	30,000,000	95,000,000
Investment Income	1,363,308	1,356,554	6,754
Total	\$126,363,308	\$31,356,554	\$95,006,754
School Bond Fund 58			
Proceeds form Sale of Debt	52,700,000	52,700,000	0
Investment Income	2,387,488	2,374,338	13,150
Interfund Transfers	1,184,579	1,184,579	0
Total	\$56,272,067	\$56,258,917	\$13,150
Water & Sewer Capital Projects Fund			
Intergovernmental	1,961,300	150,954	1,810,346
Proceeds form Sale of Debt	29,598,770	27,420,980	2,177,790
Investment Income	0	57,484	-57,484
Other Revenues	64,062	64,062	0
Interfund Transfers	12,218,168	12,218,168	0
Total	\$43,842,300	\$39,911,648	\$3,930,652
Grand Total	\$281,055,594	\$179,256,328	\$101,799,266

	Project Authorization	Expenditures To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Public Safety	723,183	59,360	663,823
Total	\$723,183	\$59,360	\$663,823
General Capital Project Fund			
General Government	15,957,496	6,654,913	9,302,583
Public Safety	164,518	159,618	4,900
Economic & Physical Development	6,528,835	139,293	6,389,542
Education	21,465,507	15,208,482	6,257,025
Cultural and Recreational	700,000	132,876	567,124
Debt Service	805,224	789,009	16,215
Total	\$45,621,580	\$23,084,191	\$22,537,389
Library Capital Project Fund			
Library Projects	8,233,156	8,113,974	119,182
Total	\$8,233,156	\$8,113,974	\$119,182
School Bond Fund 55			
Education	126,363,308	39,573,587	86,789,721
Total	\$126,363,308	\$39,573,587	\$86,789,721
School Bond Fund 58			
Education	56,272,067	55,406,625	865,442
Total	\$56,272,067	\$55,406,625	\$865,442
Water & Sewer Capital Projects Fund			
Water & Sewer Projects	43,842,300	22,751,946	21,090,354
Total	\$43,842,300	\$22,751,946	\$21,090,354
Grand Total	\$281,055,594	\$148,989,683	\$132,065,911

Positions by Department/Agency

DEPARTMENT	Current FY03-04	Requested FY04-05	Recommended FY04-05
Central Administration	7.2	7.2	7.2
Internal Audit	1.0	1.0	1.0
Legal	2.8	2.8	2.8
Personnel	6.0	6.0	6.0
Finance	11.2	11.2	11.2
Tax Administration	46.2	48.0	48.0
Elections	10.8	13.1	13.1
Register of Deeds	11.3	11.3	11.3
Information Systems	12.0	13.0	12.0
General Services	14.3	12.7	12.7
Law Enforcement	178.2	207.7	203.6
Communications	30.4	31.4	31.4
Homeland Security	3.0	3.0	3.0
Fire Services	6.0	6.0	6.0
Inspections	29.0	29.0	29.0
Animal Control	11.0	11.3	10.3
Planning	4.0	4.0	4.0
Economic Development	2.0	-	-
Cooperative Extension	10.0	13.0	10.0
Soil Conservation	3.0	3.0	3.0
Health	91.2	92.0	90.9
Social Services	191.4	197.4	195.4
Transportation and Nutrition	27.9	28.9	28.9
Veterans' Services	3.0	3.0	3.0
Library	64.2	69.3	66.3
Parks & Recreation	23.4	25.4	25.4
Storm Water	1.3	1.3	1.3
Public Works	110.9	110.9	110.9
TOTAL	912.7	962.9	947.7



MISSION STATEMENT

To provide legislative and policy leadership for County Government.

AGENCY PROGRAMS

Budget Appropriations

Policy Leadership

Legislative Direction

FY2005 MAJOR OUTCOMES (FROM FY04 PLANNING RETREAT)

Develop a more effective economic development program and explore various organizational solutions including creation of a non-profit agency, merger with Monore EDC and closer relationships with the County's municipalities

Merger the E-911 and dispatching functions of the County and City of Monroe

Construct an AgriBusiness Center

Conduct a review of the utility water and wastewater capacity and volumetric fees

Reinvigorate the MCIC meetings

Improve public accessibility to BOCC meetings and County programs by promoting e-commerce through use of the County's website, airing of BOCC meetings via the internet and development of communication tools such as an annual report

Update 1998 Land Use Plan

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	98,846	103,893	108,317	109,975	109,975	6,082	5.9%	
Operating	138,922	181,400	147,475	161,734	161,734	(19,666)	-10.8%	
Capital	1,695	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	239,463	285,293	255,792	271,709	271,709	(13,584)	-4.8%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	239,463	285,293	255,792	271,709	271,709	(13,584)	-4.8%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to higher FY05 health care costs. The operating expense reduction is due to the allocation of the December holiday season employee recognition program to benefiting departments.

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	42,890	42,700	43,009	42,666	42,666	(34)	-0.1%	
Employee Benefits	55,956	61,193	65,308	67,309	67,309	6,116	10.0%	
							<i>Increase due to higher health care premiums</i>	
Total Personal Services	98,846	103,893	108,317	109,975	109,975	6,082	5.9%	0
<i>Operating Expenditures</i>								
Operating Supplies	33,318	38,550	16,100	17,513	17,513	(21,037)	-54.6%	
							<i>Decrease due to allocation of costs associated with December holiday season employee recognition program to benefiting departments</i>	
Travel & Subsistence	23,366	24,500	21,000	24,730	24,730	230	0.9%	
Communications & Utilities	271	600	300	606	606	6	1.0%	
Maintenance & Repairs	1,205	1,500	1,500	1,545	1,545	45	3.0%	
Professional Services	61,850	79,278	71,100	76,000	76,000	(3,278)	-4.1%	
							<i>Decrease due to a more accurate reflection of FY05 budget requirements</i>	
Other Contracted Services	3,156	10,600	10,600	11,103	11,103	503	4.7%	
Rentals	10,125	11,000	11,500	11,788	11,788	788	7.2%	
Insurance & Bonding	5,631	15,372	15,375	18,449	18,449	3,077	20.0%	
							<i>Increase due to higher property and casualty premiums</i>	
Total Operating Exps.	138,922	181,400	147,475	161,734	161,734	(19,666)	-10.8%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	1,695	0	0	0	0	0	-	
Total Capital Outlay	1,695	0	0	0	0	0	-	0
Total Expenditures	239,463	285,293	255,792	271,709	271,709	(13,584)	-4.8%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	239,463	285,293	255,792	271,709	271,709	(13,584)	-4.8%	0

MISSION STATEMENT

To supervise and direct the administration of all County departments, Boards, Commissions and Agencies under the general control of the Board of County Commissioners.

AGENCY PROGRAMS

Supervises and Directs County Agencies Translates & Executes BOCC Policy Develops Policy Alternatives
 Liaison to Public & Governmental Agencies

FY2005 MAJOR OUTCOMES

Oversee the implementation and achievement of the Board of Commissioners 2004-2005 goals.
 Prepare and administer a balanced budget for 2005.
 Provide a program of public information regarding public policy initiatives; keep the public abreast of significant matters effecting their lives.
 Provide timely information to the Board of Commissioners.
 Participate actively in local, state and national organizations such as NCACC and NACO in order to strengthen relationships and keep the Board of Commissioners apprised of legislation impacting the County.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	600,255	636,713	569,030	653,034	653,034	16,321	2.6%	
Operating	96,017	98,994	41,862	100,014	100,014	1,020	1.0%	
Capital	9,465	0	4,000	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	705,737	735,707	614,892	753,048	753,048	17,341	2.4%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	15,000	15,000	15,000	15,000	#DIV/0!	
Total	0	0	15,000	15,000	15,000	15,000	#DIV/0!	0
Net County Cost	705,737	735,707	599,892	738,048	738,048	2,341	0.3%	0
<i>Positions</i>								
Full-time Equivalency	7.0	7.0	7.0	7.0	7.0	0	0.0%	
Part-time Equivalency	0.7	0.2	0.2	0.2	0.2	0	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel expenses, due to higher health care costs and employee turnover, is partially offset by federal and State reimbursements resulting in an overall net increase of 0.3%.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	452,056	485,446	444,000	494,826	494,826	9,380	1.9%	
Employee Benefits	148,199	151,267	125,030	158,208	158,208	6,941	4.6%	
							<i>Increase due to higher health care premiums</i>	
Total Personal Services	600,255	636,713	569,030	653,034	653,034	16,321	2.6%	0
<i>Operating Expenditures</i>								
Operating Supplies	11,638	12,300	8,900	12,300	12,300	0	0.0%	
Travel & Subsistence	18,282	16,250	13,500	16,300	16,300	50	0.3%	
Communications & Utilities	2,790	5,200	4,700	5,512	5,512	312	6.0%	
Maintenance & Repairs	0	3,200	7,000	3,200	3,200	0	0.0%	
Professional Services	54,040	51,331	300	51,331	51,331	0	0.0%	
Other Contracted Services	5,350	5,250	2,203	5,250	5,250	0	0.0%	
Rentals	2,186	2,400	2,200	2,450	2,450	50	2.1%	
Insurance & Bonding	1,731	3,063	3,059	3,671	3,671	608	19.8%	
							<i>Increase due to higher property and casualty premiums</i>	
Total Operating Exps.	96,017	98,994	41,862	100,014	100,014	1,020	1.0%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	9,465	0	4,000	0	0	0	-	
Total Capital Outlay	9,465	0	4,000	0	0	0	-	0
Total Expenditures	705,737	735,707	614,892	753,048	753,048	17,341	2.4%	0
Total Revenues	0	0	15,000	15,000	15,000	15,000	#DIV/0!	
<i>Reflects the receipt of various transportation and planning revenues attributable to the allocation of a portion of the Assistant County Manager's position</i>								
Net County Cost	705,737	735,707	599,892	738,048	738,048	2,341	0.3%	0

COUNTY DUES AND MEMBERSHIPS

10-540600

MISSION STATEMENT

To account for the County's participation in various national, State, regional and local organizations

AGENCY PROGRAMS

Institute of Government	National Assoc. of Counties
NC Assoc. of County Commissioners	Centralina COG
Chamber of Commerce	

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>		<u>VARIANCE</u>	<u>% INC./</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>		<u>DEC.</u>	
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

A majority of the fees for these organizations are based on certified population estimates. The decrease in operating expenses reflects the elimination of the County's participation in the Charlotte Regional Partnership. The non-profit economic development corporation, Union County Partnership for Progress, may consider participation in the regional partnership.

COUNTY DUES AND MEMBERSHIPS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
<i>Operating Expenditures</i>								
Other Contracted Services	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	
				<i>Annual dues and memberships for various national, State, regional and local organizations</i>				
Total Operating Exps.	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	0
Total Expenditures	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	78,936	134,927	134,814	106,304	106,304	(28,623)	-21.2%	0

Centralina Council of Gov.	23,499	25,972	25,972	27,209	27,209	1,237	4.8%	
Charlotte Regional Part.	29,501	31,299	31,299	0	0	(31,299)	-100.0%	
Institute of Government	9,983	10,567	10,567	11,114	11,114	547	5.2%	
NACO	1,657	1,800	1,703	1,800	1,800	0	0.0%	
NCACC	12,910	13,556	13,660	14,481	14,481	926	6.8%	
UC Chamber of Comm.	1,386	50,000	50,000	51,700	51,700	1,700	3.4%	
Contingency	0	1,733	1,613	0	0	(1,733)	-100.0%	
	<u>78,936</u>	<u>134,927</u>	<u>134,814</u>	<u>106,304</u>	<u>106,304</u>	<u>(28,623)</u>	<u>-21.2%</u>	<u>0</u>

MISSION STATEMENT

To provide consulting and auditing services that identify and reduce risk to County government through the use of proper internal controls and the promotion of the most effective and efficient use of scarce County resources.

AGENCY PROGRAMS

Compliance Audits	Fraud Investigations	Financial Audits
Performance Audits	External Audit Coordination	Internal Control Analysis
Special Projects	Transportation & Nutrition Budget Liaison	Incentive Grant Audits

FY2005 MAJOR OUTCOMES

Serve as liaison for the Transportation and Nutrition Department during the budget process to ensure the preparation of an accurate and timely budget. Also serves as liaison during the fiscal year for this department.

Assist in planning of external audit process with the audit firm and act as liaison to ensure that the County's work papers and statements are completed in a timely basis. Coordinate actions between the County and the external auditors.

Perform a weekly audit of the Finance Department's accounts payable check run to determine that all invoices paid are appropriate, are charged to the proper account, are paid timely, have appropriate P.O.'s, contain proper documentation and have the proper approval for payment.

Conduct an audit of the purchasing process to determine the compliance level with existing purchasing policies.

Perform audits of incentive grant agreements with outside companies to ensure compliance with agreement terms before authorizing release of incentive grant payments.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	67,348	70,738	70,030	71,041	71,041	303	0.4%	
Operating	5,585	5,913	4,623	5,023	5,023	(890)	-15.1%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	72,933	76,651	74,653	76,064	76,064	(587)	-0.8%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	72,933	76,651	74,653	76,064	76,064	(587)	-0.8%	0
<i>Positions</i>								
Full-time Equivalency	1.0	1.0	1.0	1.0	1.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	53,928	55,800	55,800	55,426	55,426	(374)	-0.7%	
Employee Benefits	13,420	14,938	14,230	15,615	15,615	677	4.5%	
				<i>Increase due to higher costs of health benefits.</i>				
Total Personal Services	67,348	70,738	70,030	71,041	71,041	303	0.4%	0
Operating Expenditures								
Operating Supplies	900	1,550	1,451	1,350	1,350	(200)	-12.9%	
				<i>Decrease due to one time purchase of digital camera in FY04</i>				
Travel & Subsistence	4,184	3,700	2,500	2,830	2,830	(870)	-23.5%	
				<i>FY05 professional development opportunities anticipated to require less out of town travel</i>				
Communications & Utilities	40	50	75	75	75	25	50.0%	
Professional Services	10	0	45	90	90	90	#DIV/0!	
Other Contracted Services	240	310	245	310	310	0	0.0%	
Insurance and Bonding	211	303	307	368	368	65	21.5%	
				<i>Increase in property and casualty premiums</i>				
Total Operating Exps.	5,585	5,913	4,623	5,023	5,023	(890)	-15.1%	0
Total Expenditures	72,933	76,651	74,653	76,064	76,064	(587)	-0.8%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	72,933	76,651	74,653	76,064	76,064	(587)	-0.8%	0

MISSION STATEMENT

To provide legal counsel to the management and department heads of Union County through direct and ready access to a full time legal staff; and through such accessibility, to anticipate potential legal problems and prevent them before they occur, or once occurred, to resolve and mitigate their impacts in such manner as will best serve the interests of Union County.

AGENCY PROGRAMS

Legal Counsel	Ordinance, Resolution, Policy Drafting	Major Case Consultation
Contract Drafting/Review	Board Meetings (Legal and Parliamentary)	Attorney Network and Coordination
Contract Tracking and Management	Ordinance Enforcement	Legal Research and Issuance of Opinions

FY2005 MAJOR OUTCOMES

Complete contract documents and related legal services for major County construction, including Agricultural Building, Animal Shelter and Public Works Projects.

Develop standard or generic agreements for use with vendors and service providers, including revisions to new construction contract documents from Engineers Joint Contract Documents Committee.

Digitize department files to enhance efficiency of storage and retrieval.

Establish effective network with local government attorneys.

Develop pro-active departmental policy for assessment, engagement, and resolution of legal issues.

Update and Revise County Procurement Policy.

Update and Revise County Personnel Resolution.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	185,369	222,650	225,776	225,529	225,529	2,879	1.3%	
Operating	38,149	33,694	33,201	37,503	37,503	3,809	11.3%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	223,518	256,344	258,977	263,032	263,032	6,688	2.6%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	223,518	256,344	258,977	263,032	263,032	6,688	2.6%	0
<i>Positions</i>								
Full-time Equivalency	2.8	2.8	2.8	2.8	2.8	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Personnel cost increase is due to higher health care costs. Operating expenses increase is attributable to the non-recurring cost associated with the purchase of a replacement printer.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	145,190	176,020	176,020	176,660	176,660	640	0.4%	
Employee Benefits	40,179	46,630	49,756	48,869	48,869	2,239	4.8%	
Total Personal Services	185,369	222,650	225,776	225,529	225,529	2,879	1.3%	0
<i>Operating Expenditures</i>								
Operating Supplies	22,074	14,300	14,788	17,460	17,460	3,160	22.1%	
				<i>Increase due to the purchase of a replacement color inkjet printer (\$3K)</i>				
Travel & Subsistence	2,466	5,400	4,612	5,440	5,440	40	0.7%	
Communications & Utilities	560	550	870	800	800	250	45.5%	
Maintenance & Repairs	220	367	245	280	280	(87)	-23.7%	
Professional Services	10,400	10,400	10,554	10,592	10,592	192	1.8%	
Other Contracted Services	1,782	1,632	1,085	1,675	1,675	43	2.6%	
Insurance & Bonding	647	1,045	1,047	1,256	1,256	211	20.2%	
Total Operating Exps.	38,149	33,694	33,201	37,503	37,503	3,809	11.3%	0
Total Expenditures	223,518	256,344	258,977	263,032	263,032	6,688	2.6%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	223,518	256,344	258,977	263,032	263,032	6,688	2.6%	0

MISSION STATEMENT

To provide Union County Government with an equitable and effective system of administration for the recruitment, classification, development, and retention of competent, diligent, and honest career employees. To provide a full range of services in order to promote a positive and productive work environment that is safe, healthy, representative, and fair. To facilitate creativity, innovation and teamwork that allows County employees and departments to realize their potential.

AGENCY PROGRAMS

Classification and Compensation	Regulatory Compliance and Training	Insurance Benefits / P&C / Auto
Recruitment	Retirement	New Employee Orientation
Employee Relations	Performance Appraisal	Safety / Workers' Compensation

FY2005 MAJOR OUTCOMES

Track employee turnover and retirement to ensure the County is attracting and hiring a well qualified, high performing, diversified workforce.

Conduct on-going classification and compensation studies to assure that the classification system and pay plan represent equitable pay for all County positions.

Strengthen personnel management skills and reduce the potential for employee grievances by providing policy and procedure updates/training to supervisors.

Review the benefit program offered to Union County employees, retirees, and eligible dependents, and improve the general knowledge and participation in the benefit programs.

Mitigate the loss of productivity and reduce the possibility of on the job accidents by providing pre-employment and random drug and alcohol screening for all employees required under Department of Transportation directives.

Mitigate the loss of productivity and equipment use and reduce the potential liability risk by providing pre-employment and random driving licensing screen for all employees who are required to drive a vehicle on county business.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	340,721	381,240	383,951	386,661	386,661	5,421	1.4%	
Operating	47,131	71,271	49,580	58,154	58,154	(13,117)	-18.4%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	387,852	452,511	433,531	444,815	444,815	(7,696)	-1.7%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	387,852	452,511	433,531	444,815	444,815	(7,696)	-1.7%	0
<i>Positions</i>								
Full-time Equivalency	6.0	6.0	6.0	6.0	6.0	-	0.0%	
Part-time Equivalency	0.1	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel services is attributable to higher health costs in FY05. The decrease in operating expenses (\$13K) is due to a delay in the implementation of drug and alcohol testing in the Sheriff's department.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	265,083	292,585	292,585	291,996	291,996	(589)	-0.2%	
Employee Benefits	75,638	88,655	91,366	94,665	94,665	6,010	6.8%	
				<i>Increase due to higher cost of health benefits</i>				
Total Personal Services	340,721	381,240	383,951	386,661	386,661	5,421	1.4%	0
<i>Operating Expenditures</i>								
Operating Supplies	20,940	20,950	23,239	21,050	21,050	100	0.5%	
Travel & Subsistence	6,030	9,920	4,240	9,000	9,000	(920)	-9.3%	
Communications & Utilities	1,762	4,450	3,002	4,600	4,600	150	3.4%	
Maintenance & Repairs	105	1,000	210	1,000	1,000	0	0.0%	
Professional Services	11,065	24,000	8,064	11,230	11,230	(12,770)	-53.2%	
				<i>Decrease due to implementation delay of Sheriff's drug & alcohol testing (\$14K), increase in legal services (\$1K) for HIPPA</i>				
Other Contracted Services	6,028	9,330	9,205	9,330	9,330	0	0.0%	
Insurance & Bonding	1,201	1,621	1,620	1,944	1,944	323	19.9%	
Total Operating Exps.	47,131	71,271	49,580	58,154	58,154	(13,117)	-18.4%	0
Total Expenditures	387,852	452,511	433,531	444,815	444,815	(7,696)	-1.7%	0
Total Revenues	0	0	0	0	0	0	0.0%	0
Net County Cost	387,852	452,511	433,531	444,815	444,815	(7,696)	-1.7%	0

MISSION STATEMENT

To preserve, enhance and provide accountability for the County's financial resources.

AGENCY PROGRAMS

Budget	Accounts Payable	Financial Planning
Annual Audit	Cash Management & Investments	Debt Issuance & Management
Payroll	Financial Reporting	Capital Improvement Program

FY2005 MAJOR OUTCOMES

- Complete Annual Financial Report by October 31, 2004, and present to the Board not later than November 15, 2004.
- Plan, execute and oversee the \$101.23 million General Obligation Commercial Paper and Water and Sewer Revenue Bond programs.
- Update the 5-year Water and Sewer CIP and business plan for FY2005-FY2010 and submit to Board of County Commissioners by December 20, 2004.
- Update the 5-year tax-supported CIP and financial forecast for FY2005-FY2010 and submit to Board of County Commissioners by January 15, 2005.
- Implement a countywide comprehensive accounts receivable management program establishing requirements for extension of credit, curtailment of service and referrals to collection agencies.
- Complete the FY2005-FY2006 budget and submit to Board of County Commissioners by May 15, 2005.
- Develop financial impact statements and implementation plan associated with GASB OPEB pronouncement.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	610,586	644,952	641,725	671,219	671,219	26,267	4.1%	
Operating	87,311	157,515	161,599	134,945	134,945	(22,570)	-14.3%	
Capital	2,950	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	700,847	802,467	803,324	806,164	806,164	3,697	0.5%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	160	0	25	120	120	120	#DIV/0!	
Total	160	0	25	120	120	120	#DIV/0!	0
Net County Cost	700,687	802,467	803,299	806,044	806,044	3,577	0.4%	0
<i>Positions</i>								
Full-time Equivalency	10.0	10.0	10.0	10.0	10.0	-	0.0%	
Part-time Equivalency	-	0.2	0.2	0.2	0.2	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel services is attributable to higher costs of health care projected for FY05 and reclassifications implemented in FY04. The decrease in operating expenses is due to the one time costs in FY04 associated with the analysis of other post employment benefit costs.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	473,101	501,696	496,237	515,811	515,811	14,115	2.8%	
				<i>Increase due to implementation of reclassifications in FY04</i>				
Employee Benefits	137,485	143,256	145,488	155,408	155,408	12,152	8.5%	
				<i>Increase due to FY04 reclassifications and higher cost of health benefits</i>				
Total Personal Services	610,586	644,952	641,725	671,219	671,219	26,267	4.1%	0
<i>Operating Expenditures</i>								
Operating Supplies	19,662	21,000	22,250	21,782	21,782	782	3.7%	
Travel & Subsistence	9,833	15,000	11,500	15,300	15,300	300	2.0%	
Communications & Utilities	7,918	9,000	9,000	9,540	9,540	540	6.0%	
Maintenance & Repairs	4,394	4,452	4,281	4,567	4,567	115	2.6%	
Professional Services	38,663	101,150	104,185	76,154	76,154	(24,996)	-24.7%	
				<i>Decrease due to one time expenses in FY04 associated with OPEB analysis</i>				
Other Contracted Services	3,036	2,130	5,605	2,183	2,183	53	2.5%	
Rentals	1,792	1,800	1,800	1,845	1,845	45	2.5%	
Insurance & Bonding	2,013	2,983	2,978	3,574	3,574	591	19.8%	
				<i>Increase in property and casualty premiums</i>				
Total Operating Exps.	87,311	157,515	161,599	134,945	134,945	(22,570)	-14.3%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	2,950	0	0	0	0	0	-	
Total Capital Outlay	2,950	0	0	0	0	0	-	0
Total Expenditures	700,847	802,467	803,324	806,164	806,164	3,697	0.5%	0
Total Revenues	160	0	25	120	120	120	#DIV/0!	0
Net County Cost	700,687	802,467	803,299	806,044	806,044	3,577	0.4%	0

MISSION STATEMENT

To list, appraise, assess and collect all real and personal property for ad valorem tax purposes in compliance with NC General Statutes and accomplish the activities while providing exceptional customer service to both internal and external customers.

AGENCY PROGRAMS

GIS/Mapping	Collection	Present Use Applications
Tax Listing	Assessment	Delinquent Collection
Audits	Exemption Applications	Public Utility Collections

FY2005 MAJOR OUTCOMES

- Complete the conversion, training and implementation to the new billing and collection software.
- Complete the assessment of all property and issue tax bills in August.
- Improve efficiencies by implementing new processes.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	1,944,650	2,153,552	2,104,046	2,299,782	2,299,782	146,230	6.8%	
Operating	476,153	946,449	894,336	676,988	676,988	(269,461)	-28.5%	
Capital	82,543	15,000	8,939	49,400	21,000	6,000	40.0%	
Other	0	0	0	0	0	0	-	
Total	2,503,346	3,115,001	3,007,321	3,026,170	2,997,770	(117,231)	-3.8%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	277,872	107,900	119,800	124,700	124,700	16,800	15.6%	
Total	277,872	107,900	119,800	124,700	124,700	16,800	15.6%	0
Net County Cost	2,225,474	3,007,101	2,887,521	2,901,470	2,873,070	(134,031)	-4.5%	0
<i>Positions</i>								
Full-time Equivalency	45.0	45.0	45.0	46.5	46.5	1.5	3.3%	
Part-time Equivalency	0.9	1.2	1.2	1.5	1.5	0.3	22.5%	

BUDGET HIGHLIGHTS

Personnel cost increase is attributable to increasing personnel positions in FY05 and higher health care costs. Operating expenditures decrease is due to (\$355K) associated with the cost of Manatron. Capital outlay increase is attributable to the purchase of new plotters.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	1,483,336	1,616,290	1,595,097	1,701,048	1,701,048	84,758	5.2%	
								<i>Increase due to additional personnel positions (\$43K)</i>
Employee Benefits	461,314	537,262	508,949	598,734	598,734	61,472	11.4%	
								<i>Increase due to additional personnel positions (\$13K) and higher health care costs (\$45K)</i>
Total Personal Services	1,944,650	2,153,552	2,104,046	2,299,782	2,299,782	146,230	6.8%	0
Operating Expenditures								
Operating Supplies	103,506	102,999	103,301	130,071	130,071	27,072	26.3%	
								<i>Increase due to purchase of cashier and back office printers (\$17.4K), purchase of a PBX Monitoring System (\$5K) and new position equipment (\$1.6K)</i>
Travel & Subsistence	23,804	29,240	15,534	39,010	39,010	9,770	33.4%	
								<i>Increase (\$8.5K) due to additional travel and education in FY05</i>
Communications & Utilities	124,842	142,550	163,765	170,868	170,868	28,318	19.9%	
								<i>Increase due to postage associated with higher billing volume (\$25K), conversion of alltel to nextel phones (\$5K) and phone budget decrease (\$2K)</i>
Maintenance & Repairs	78,073	29,298	32,991	33,993	33,993	4,695	16.0%	
								<i>Increase due to mapping module (\$10K) and equipment maintenance budget decrease (\$5.3K)</i>
Professional Services	107,624	589,972	529,902	254,358	254,358	(335,614)	-56.9%	
								<i>Decrease due to Manatron expenses (\$355K), outside collections increase (\$7K) and an increase for software enhancements (\$20K)</i>
Other Contracted Services	11,278	16,885	16,347	13,368	13,368	(3,517)	-20.8%	
								<i>Decrease (\$3K) due to FY04 revaluation temporary help services</i>
Rentals	14,798	21,500	18,500	18,525	18,525	(2,975)	-13.8%	
								<i>Decrease (\$2K) due to a lower rental fee for a new postage machine</i>
Insurance & Bonding	12,228	14,005	13,996	16,795	16,795	2,790	19.9%	
								<i>Increase in property and casualty premiums</i>
Total Operating Exps.	476,153	946,449	894,336	676,988	676,988	(269,461)	-28.5%	0
Capital Outlay								
Office Furniture & Equip.	82,543	15,000	8,939	21,000	21,000	6,000	40.0%	
								<i>Two replacement plotters</i>
Vehicles	0	0	0	28,400	0	0	-	
Total Capital Outlay	82,543	15,000	8,939	49,400	21,000	6,000	40.0%	0
Total Expenditures	2,503,346	3,115,001	3,007,321	3,026,170	2,997,770	(117,231)	-3.8%	0
Total Revenues	277,872	107,900	119,800	124,700	124,700	16,800	15.6%	0
								<i>Increase in intergovernmental service charges</i>
Net County Cost	2,225,474	3,007,101	2,887,521	2,901,470	2,873,070	(134,031)	-4.5%	0

COURT FACILITIES

10-5416XX (OUTSIDE AGENCIES)

MISSION STATEMENT

AGENCY PROGRAMS

Clerk of Court	Magistrate's Office	Jury Selection
Courtroom	Occupancy Cost	District Court
District Attorney	Juvenile Probation	Justice Center Debt Service

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>		<u>VARIANCE</u>	<u>% INC./</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>		<u>DEC.</u>	
<i>Expenditures</i>								
Personnel	0	646	0	0	0	(646)	-100.0%	
Operating	1,853,599	1,953,597	1,946,076	2,050,057	2,050,057	96,460	4.9%	
Capital	0	0	0	0	0	0	-	
Other	3,061	1,002,627	1,023,686	1,040,903	1,040,903	38,276	3.8%	
Total	1,856,660	2,956,870	2,969,762	3,090,960	3,090,960	134,090	4.5%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	1,856,660	2,956,870	2,969,762	3,090,960	3,090,960	134,090	4.5%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	0	600	0	0	0	(600)	-100.0%	
Employee Benefits	0	46	0	0	0	(46)	-100.0%	
Total Personal Services	0	646	0	0	0	(646)	-100.0%	0
<i>Operating Expenditures</i>								
Operating Supplies	5,609	13,007	5,086	12,857	12,857	(150)	-1.2%	
Communications & Utilities	0	200	0	200	200	0	0.0%	
Professional Services	0	0	600	0	0	0	-	
Other Contracted Services	1,847,990	1,940,390	1,940,390	2,037,000	2,037,000	96,610	5.0%	
Total Operating Exps.	1,853,599	1,953,597	1,946,076	2,050,057	2,050,057	96,460	4.9%	0
Contracts, Grants, Sub.	3,061	6,000	4,500	6,000	6,000	0	0.0%	
Debt Services	0	996,627	1,019,186	1,034,903	1,034,903	38,276	3.8%	
Total Expenditures	1,856,660	2,956,870	2,969,762	3,090,960	3,090,960	134,090	4.5%	0
Total Revenues	0	0	0	0	0	0	0.0%	0
Net County Cost	1,856,660	2,956,870	2,969,762	3,090,960	3,090,960	134,090	4.5%	0

MISSION STATEMENT

To provide citizens with the opportunity to exercise their right to vote in the appropriate jurisdictions, at convenient locations, and services by operating the elections and registration process in an open, fair and efficient manner.

AGENCY PROGRAMS

Candidate Filings/Election Day Co-ordination	Recruitment of Precinct Workers	Geo-Code-Mapping/Annexations
Citizens Awareness	Campaign Reporting	Voting Machine Maintenance
Voter Registration	Absentee Voting	

FY2005 MAJOR OUTCOMES

Implement Help America Vote Act, which provides that all polling places are ADA accessible and comply with all new requirements of HAVA.

Implement GIS system to increase productivity and accuracy of records.

Review office practices and procedures to reduce costs while maintaining quality of service.

Continue education of staff to include cross training of all staff members.

Strive for candidates' satisfaction through a fair and competent department.

Strive and work for voters' satisfaction.

Enhance Board of Elections web site to increase voter files use by citizens.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	404,070	546,863	389,834	587,400	587,400	40,537	7.4%	
Operating	167,661	159,678	123,188	212,350	151,750	(7,928)	-5.0%	
Capital	24,676	4,200	4,200	0	0	(4,200)	-100.0%	
Other	0	0	0	0	0	0	-	
Total	596,407	710,741	517,222	799,750	739,150	28,409	4.0%	0
<i>Revenues</i>								
State/Federal	14,524	0	0	10,000	10,000	10,000	#DIV/0!	
Other	20,425	119,060	74,900	20,973	20,973	(98,087)	-82.4%	
Total	34,949	119,060	74,900	30,973	30,973	(88,087)	-74.0%	0
Net County Cost	561,458	591,681	442,322	768,777	708,177	116,496	19.7%	0
<i>Positions</i>								
Full-time Equivalency	5.4	5.3	5.3	6.0	6.0	0.7	12.3%	
Part-time Equivalency	5.0	5.5	5.5	7.1	7.1	1.6	28.6%	

BUDGET HIGHLIGHTS

Personnel costs increase is attributable to the increase in part time personnel positions (2.3 FTE) and higher health care costs in FY05. Operating expenditures decrease is due to one time expenses in FY04 and lower estimated delivery costs for elections in FY05.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	350,397	482,886	330,021	515,187	515,187	32,301	6.7%	
								<i>Increase due to additional part time personnel positions (2.3 FTE) in FY05</i>
Employee Benefits	53,673	63,977	59,813	72,213	72,213	8,236	12.9%	
								<i>Increase due to higher health care costs</i>
Total Personal Services	404,070	546,863	389,834	587,400	587,400	40,537	7.4%	0
Operating Expenditures								
Operating Supplies	75,057	38,600	44,675	89,190	28,590	(10,010)	-25.9%	
								<i>Decrease (\$4K) for one time expenses incurred in FY04 for furniture and tighter election costs estimates for FY05</i>
Travel & Subsistence	5,560	18,100	11,500	18,600	18,600	500	2.8%	
Communications & Utilities	39,075	29,300	16,700	31,800	31,800	2,500	8.5%	
								<i>Increase due to 1 additional election in FY05 and higher communication and utility rates</i>
Maintenance & Repairs	29,264	28,800	25,700	29,300	29,300	500	1.7%	
Professional Services	4,915	25,500	9,850	20,500	20,500	(5,000)	-19.6%	
								<i>Decrease due to lower estimated delivery costs for elections</i>
Other Contracted Services	4,907	5,550	3,200	5,585	5,585	35	0.6%	
Rentals	7,724	9,575	7,314	12,275	12,275	2,700	28.2%	
								<i>Increase due to 1 additional election in FY05</i>
Insurance & Bonding	1,159	4,253	4,249	5,100	5,100	847	19.9%	
Total Operating Exps.	167,661	159,678	123,188	212,350	151,750	(7,928)	-5.0%	0
Capital Outlay								
Office Furniture & Equip.	24,676	4,200	4,200	0	0	(4,200)	-100.0%	
Total Capital Outlay	24,676	4,200	4,200	0	0	(4,200)	-100.0%	0
Total Expenditures	596,407	710,741	517,222	799,750	739,150	28,409	4.0%	0
Total Revenues	34,949	119,060	74,900	30,973	30,973	(88,087)	-74.0%	
								<i>Decrease due to lower municipal elections revenue for FY05</i>
Net County Cost	561,458	591,681	442,322	768,777	708,177	116,496	19.7%	0

FY2003 had a primary election, general election and a special election.

FY2004 was projected to have two municipal elections, a primary election and a second primary election.

FY2004 will have two municipal elections and a special election.

FY2005 is projected to have a primary election, a second primary election and a presidential election.

REGISTER OF DEEDS

10-541800

MISSION STATEMENT

To provide for, in perpetuity, the preservation and protection of all recorded documents in a manner that ensures integrity, completeness, accuracy, and safekeeping of public records.

AGENCY PROGRAMS

Vital Records	Land Records, Plats & Plans	Official bonds
Notary Public Commissions	Transportation Right of Way Plans	Military Discharges
UCC Recording	Power of Attorney	

FY2005 MAJOR OUTCOMES

Evaluate, in conjunction with Information Technology and Tax Administration, current computer and imaging technology deployed and validate current technology platforms for cost and effectiveness prior to continuing back file conversions of land and vital records.

Issue birth certificates by computer.

Ensure security of all documents.

Ensure staff members availability to attend workshops.

Attend seminars and conferences to keep abreast of General Statute law changes.

Restore damaged books with new binders.

Maintain required hours for certification.

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	455,361	499,111	498,621	531,412	531,412	32,301	6.5%	
Operating	310,848	301,110	307,916	385,660	313,660	12,550	4.2%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	766,209	800,221	806,537	917,072	845,072	44,851	5.6%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	1,591,478	1,548,406	1,607,060	1,607,100	1,607,100	58,694	3.8%	
Total	1,591,478	1,548,406	1,607,060	1,607,100	1,607,100	58,694	3.8%	0
Net County Cost	(825,269)	(748,185)	(800,523)	(690,028)	(762,028)	(13,843)	1.9%	0
<i>Positions</i>								
Full-time Equivalency	10.0	11.0	11.0	11.0	11.0	-	0.0%	
Part-time Equivalency	0.3	0.3	0.3	0.3	0.3	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is attributable to higher health care costs, revenue based fringe benefits and the annualized cost associated with an additional position authorized in FY04. The majority of the increase in operating expense is due to professional services (\$10K) attributable to the volume of indexing and scanning land records and online retrieval services.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	291,404	321,041	307,240	330,358	330,358	9,317	2.9%	
		<i>Increase due to annualized cost associated with additional position authorized in FY04</i>						
Employee Benefits	163,957	178,070	191,381	201,054	201,054	22,984	12.9%	
		<i>Increase due to health care costs (\$13.8K) and revenue based Register of Deeds supplemental pension fund (\$7.3K)</i>						
Total Personal Services	455,361	499,111	498,621	531,412	531,412	32,301	6.5%	0
Operating Expenditures								
Operating Supplies	31,723	26,650	28,233	29,274	29,274	2,624	9.8%	
		<i>Increase due to printing and office supplies (\$3K) for increased volume</i>						
Travel & Subsistence	10,272	10,000	8,000	9,140	9,140	(860)	-8.6%	
Communications & Utilities	9,790	9,720	10,490	10,655	10,655	935	9.6%	
Maintenance & Repairs	5,790	6,000	8,096	6,096	6,096	96	1.6%	
Professional Services	241,609	235,500	240,010	317,520	245,520	10,020	4.3%	
		<i>Increase due to professional services (\$10K) for increased volume</i>						
Other Contracted Services	970	1,030	1,030	1,030	1,030	0	0.0%	
Rentals	5,778	8,000	7,800	8,000	8,000	0	0.0%	
Insurance & Bonding	4,916	4,210	4,257	3,945	3,945	(265)	-6.3%	
Total Operating Exps.	310,848	301,110	307,916	385,660	313,660	12,550	4.2%	0
Total Expenditures	766,209	800,221	806,537	917,072	845,072	44,851	5.6%	0
Total Revenues	1,591,478	1,548,406	1,607,060	1,607,100	1,607,100	58,694	3.8%	
		<i>Increase due to higher transaction volumes</i>						
Net County Cost	(825,269)	(748,185)	(800,523)	(690,028)	(762,028)	(13,843)	1.9%	0

MISSION STATEMENT

To provide consistent, cost-effective, convenient and reliable Information Technology services to Union County. To support applications and initiatives which provide increased efficiency and effectiveness while continuing to improve the hardware, communications, and software components of the Information Technology infrastructure.

AGENCY PROGRAMS

Computer Operations	Office Automation	Training
PC Support	Communications	
Programming	Wide Area Network	

FY2005 MAJOR OUTCOMES

- Enhance Public Safety software for the Sheriff's department.
- Install second AS400 for high availability of AS400 applications (E-911, Sheriff's Office).
- Enhance Intranet and Internet.
- Continue to install Adobe Acrobat in various departments which will provide document imaging capabilities.
- Establish Truecopy between SANs for disaster recovery.
- Develop, install and enhance new time card application.
- Continue enhancements to the GIS system.
- Continue to provide support to all County departments.
- Deploy 2004 Color Orthos for use by County departments and general public.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	655,413	769,788	755,065	851,383	785,947	16,159	2.1%	
Operating	699,080	1,129,489	1,135,635	1,083,793	1,086,193	(43,296)	-3.8%	
Capital	267,652	121,578	121,505	283,021	223,521	101,943	83.8%	
Other	38,518	0	0	0	0	0	-	
Total	1,660,663	2,020,855	2,012,205	2,218,197	2,095,661	74,806	3.7%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	1,660,663	2,020,855	2,012,205	2,218,197	2,095,661	74,806	3.7%	0
<i>Positions</i>								
Full-time Equivalency	12.0	12.0	12.0	13.0	12.0	-	0.0%	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel cost increase is attributable to higher health care costs. Operating expenditures decreased due to one time expenses in FY04 associated with software licensing and past and current year trends. Capital outlay increase is attributable to the purchase of shelves for harddrives, Landuse Data Layers and additional phone switch and ports in FY05.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	518,475	600,747	588,097	655,534	604,821	4,074	0.7%	
Employee Benefits	136,938	169,041	166,968	195,849	181,126	12,085	7.1%	
						<i>Increase due to higher health care costs</i>		
Total Personal Services	655,413	769,788	755,065	851,383	785,947	16,159	2.1%	0
<i>Operating Expenditures</i>								
Operating Supplies	108,600	118,858	126,810	159,375	136,775	17,917	15.1%	
						<i>Increase due to the purchase of pc's and other equipment previously classified as capital assets</i>		
Travel & Subsistence	42,789	90,200	65,599	78,890	78,890	(11,310)	-12.5%	
						<i>Decrease based on past and current year trends</i>		
Communications & Utilities	100,225	109,300	103,615	111,862	111,862	2,562	2.3%	
Maintenance & Repairs	280,156	458,042	512,663	410,056	410,056	(47,986)	-10.5%	
						<i>Decrease due to one time expenses associated with Microsoft Office Software licensing that occurs tri-annually</i>		
Professional Services	142,347	298,909	285,875	277,818	302,818	3,909	1.3%	
Other Contracted Services	21,246	37,000	27,500	28,175	28,175	(8,825)	-23.9%	
						<i>Decrease based on past and current year trends</i>		
Rentals	75	11,700	8,100	11,050	11,050	(650)	-5.6%	
Insurance & Bonding	3,642	5,480	5,473	6,567	6,567	1,087	19.8%	
Total Operating Exps.	699,080	1,129,489	1,135,635	1,083,793	1,086,193	(43,296)	-3.8%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	267,652	121,578	121,505	265,521	223,521	101,943	83.8%	
						<i>Increase due to purchase of shelves for harddrives, Landuse Data Layers and additional phone switch and ports in FY05</i>		
Vehicles	0	0	0	17,500	0	0	-	
Total Capital Outlay	267,652	121,578	121,505	283,021	223,521	101,943	83.8%	0
Interfund Transfers	38,518	0	0	0	0	0	-	0
Total Expenditures	1,660,663	2,020,855	2,012,205	2,218,197	2,095,661	74,806	3.7%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	1,660,663	2,020,855	2,012,205	2,218,197	2,095,661	74,806	3.7%	0

MISSION STATEMENT

To provide efficient, clean and safe facilities, vehicles, and grounds thus maximizing their useful life and providing a productive environment for employees and the public.
 To provide responsive and effective management of the procurement of supplies and services while maintaining the highest level of professional ethics and integrity.
 To provide for street sign placement and maintenance and provide ADA and directional signage for County facilities.

AGENCY PROGRAMS

Project Management	Housekeeping & Maintenance Program	Procurement Card Management
Buildings Modernization	Fixed Assets	Vehicle Inspection & Maintenance
Five Year Capital Improvement	Surplus Assets Maintenance & Disposal	Acquisition & Disposal of Vehicles

FY2005 MAJOR OUTCOMES

Insure the proper care & maintenance of County facilities & grounds by responding to 95% of the emergency situations within one hour.
 Respond and correct 95% of all routine maintenance & repair within five working days, as evidenced by completed work orders.
 Respond and correct 95% of all electrical problems within three working days after notification, as evidenced by completed work orders.
 Maintain & repair 95% of all road signs within three working days after notification.
 Preserve & improve the appearance of County historic and public facilities and grounds in accordance with expectations.
 Continue to provide efficient and helpful service to County Departments.
 Maintain a high standard of efficiency and professionalism in the supervision of the competitive bidding and proposal process.
 Provide advanced training of purchasing department personnel in diverse procurement areas in order to maximize productivity.
 Schedule, diagnose and effect repairs on 99% of all County vehicles within two working days, as evidenced by work orders

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	607,055	656,410	636,734	644,128	644,128	(12,282)	-1.9%	
Operating	1,998,519	2,477,732	2,425,821	2,857,909	2,753,762	276,030	11.1%	
Capital	469,340	1,525,662	1,502,002	227,000	117,000	(1,408,662)	-92.3%	
Other	(2,569,448)	(2,622,610)	(2,748,297)	(2,710,093)	(2,710,093)	(87,483)	3.3%	
Total	505,466	2,037,194	1,816,260	1,018,944	804,797	(1,232,397)	-60.5%	0
<i>Revenues</i>								
State/Federal	4,484	0	0	0	0	0	-	
Other	60,272	45,800	32,384	31,800	31,800	(14,000)	-30.6%	
Total	64,756	45,800	32,384	31,800	31,800	(14,000)	-30.6%	0
Net County Cost	440,710	1,991,394	1,783,876	987,144	772,997	(1,218,397)	-61.2%	0
<i>Positions</i>								
Full-time Equivalency	13.4	13.3	12.7	12.7	12.7	(0.6)	-4.5%	
Part-time Equivalency	1.0	1.0	0.3	-	-	(1.0)	-100.0%	

BUDGET HIGHLIGHTS

Personnel expense decrease is attributable to the net impact of the elimination of the parking gate attendants which are partially offset by higher health care costs. Operating expenditures increase is attributable to higher communication and utility rates and seven months of Judicial Center operational costs (\$266.5K). Other expense increase reflects the combined net impact of higher interdepartmental charges offset by the transfer for the Old Post Office waterproofing project. Capital outlay includes funds for a replacement vehicle, main court-house HVAC system improvements and roof replacement at the Group Home. The reduction in revenue is due to the loss of parking gate revenue.

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<u>Personal Services</u>								
Salaries & Wages	457,164	489,575	472,856	464,907	464,907	(24,668)	-5.0%	
Employee Benefits	149,891	166,835	163,878	179,221	179,221	12,386	7.4%	
Total Personal Services	607,055	656,410	636,734	644,128	644,128	(12,282)	-1.9%	0
<u>Operating Expenditures</u>								
Operating Supplies	268,957	270,552	236,063	253,461	252,261	(18,291)	-6.8%	
Travel & Subsistence	11,379	9,500	5,175	8,815	8,815	(685)	-7.2%	
Communications & Utilities	505,681	571,910	591,659	765,114	750,114	178,204	31.2%	
Maintenance & Repairs	375,050	532,751	564,244	660,493	602,493	69,742	13.1%	
Professional Services	800,342	1,037,048	974,548	1,110,995	1,081,248	44,200	4.3%	
Other Contracted Services	13,651	20,880	19,224	21,070	20,870	(10)	0.0%	
Rentals	19,135	23,200	23,000	23,700	23,700	500	2.2%	
Insurance & Bonding	4,324	11,891	11,908	14,261	14,261	2,370	19.9%	
Total Operating Exps.	1,998,519	2,477,732	2,425,821	2,857,909	2,753,762	276,030	11.1%	0
<u>Capital Outlay</u>								
Office Furniture & Equip.	0	5,985	6,020	0	0	(5,985)	-100.0%	
Vehicles	15,999	0		20,000	20,000	20,000	#DIV/0!	
Other Equipment	8,922	40,527	45,482	20,000	0	(40,527)	-100.0%	
Buildings & Improvements	444,419	1,479,150	1,450,500	187,000	97,000	(1,382,150)	-93.4%	
Total Capital Outlay	469,340	1,525,662	1,502,002	227,000	117,000	(1,408,662)	-92.3%	0
<u>Debt Service</u>								
	0	0	1,023	1,039	1,039	1,039	#DIV/0!	
Interdept. Charges	(2,569,448)	(2,622,610)	(2,749,320)	(2,891,132)	(2,891,132)	(268,522)	10.2%	
Interfund Transfer	0	0	0	180,000	180,000	180,000	#DIV/0!	
Total Expenditures	505,466	2,037,194	1,816,260	1,018,944	804,797	(1,232,397)	-60.5%	0
<u>Total Revenues</u>								
	64,756	45,800	32,384	31,800	31,800	(14,000)	-30.6%	
Net County Cost	440,710	1,991,394	1,783,876	987,144	772,997	(1,218,397)	-61.2%	0

MISSION STATEMENT

To enforce the law in a fair and impartial manner while providing an optimum level of service to the citizens of the County.
 To provide for the safety and security of the community by providing a secure, humane and sanitary facility for the incarceration of persons ordered held by the Courts, and to provide safe, efficient, prompt and secure transportation for persons as required by the Courts
 To prepare to protect the public health and safety through control of stray, unwanted and nuisance domestic animals and to conduct public education concerning rabies and responsible pet ownership.

AGENCY PROGRAMS

Calls for Service	Public Education Programs
Permit Issuance & Fingerprinting	Volunteer & Community Service Work Program
Investigations	County Jail
Court Bailiffs and Security	Transportation of Incarcerated & Court Directed Persons
DARE and School Resource Officers	Medical Care for Inmates
Service of Civil and Criminal Processes	

FY2005 MAJOR OUTCOMES

Continue replacing mobile data terminals (MDT's) replacing (20) per year with the objective of placing an MDT in every Patrol vehicle.
 Replace (10) outdated mobile radio units within Patrol Division.
 Continue improvements in evidence retention program due to increase in volume due to growth and court requirements.
 Establish a central procurement, inventory, distribution and maintenance program for vehicles, wearing apparel, equipment and gear for Sheriff's operations.
 Expand the drug awareness resistance education (DARE) program through the establishment of an additional position.
 Continue to address court security program staffing issues and prepare to assume court security for new Judicial Center.
 Perform a Strategic Growth Assessment study for the agency's future growth requirements.
 Construct a firearms range and assume operation of the program and facility.
 Construct an animal control facility and assume operation of this facility by the end of FY05.
 Contract with an architectural/engineering firm to design an expansion to the jail.
 Implement a jail extraction team and purchase safety equipment for team members.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	7,444,530	8,552,617	8,227,248	9,653,639	9,575,551	1,022,934	12.0%	
Operating	2,193,198	2,616,512	2,895,399	3,375,848	3,268,850	652,338	24.9%	
Capital	601,473	1,195,823	915,289	1,497,434	1,080,094	(115,729)	-9.7%	
Other	939,206	480,881	541,504	729,362	771,273	290,392	60.4%	
Total	11,178,407	12,845,833	12,579,440	15,256,283	14,695,768	1,849,935	14.4%	0
<i>Revenues</i>								
State/Federal	5,790,207	0	0	0	0	0	-	
Other	73,083	1,679,711	1,608,290	1,416,510	1,610,510	(69,201)	-4.1%	
Total	5,863,290	1,679,711	1,608,290	1,416,510	1,610,510	(69,201)	-4.1%	0
Net County Cost	5,315,117	11,166,122	10,971,150	13,839,773	13,085,258	1,919,136	17.2%	0
<i>Positions</i>								
Full-time Equivalency	164.8	176.0	176.0	205.2	201.1	25.1	14.3%	-
Part-time Equivalency	1.8	2.2	2.2	2.5	2.5	0.3	13.6%	-

BUDGET HIGHLIGHTS

Personnel increases are due to additional operational FTE's (17) and Animal Shelter FTE's (8.4) and their associated benefits (\$1,031K) and higher FY05 health benefit costs (\$180K). Operating expense increases are due to additional operational positions (\$99K), Animal Shelter (\$129.6K), Strategic Growth Assessment Study (\$75K), additional one time equipment and maintenance items (\$66.4K), and firearms range maintenance & utilities (\$6.6K), inmate food, medical supplies and medical services costs and demand increases (\$289K). Capital outlay for FY05 includes DARE Officer vehicle with MDT (\$34K), 7 Animal Shelter vehicles and MDT's (\$245K), 20 replacement vehicles and MDT's (\$680K), 2 replacement vans (\$46K), 8 digital in-car camera systems (\$51K) and other equipment (\$24K). Other expense increases are due to inmate safekeeping (\$27K) and debt service for Firearms Range and Animal Shelter (\$108K) and financing FY2005 MDT's (\$42K) as well as existing debt budget changes (\$112K).

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	5,780,534	6,519,885	6,220,817	7,154,235	7,105,777	585,892	9.0%	
<i>Additional Court Officers (6 FTE's, \$171K), Jail Officers (6 FTE's, \$171K), Firearms Range Officer (\$42K), Evidence Tech. (\$26K), Procurement/Inventory Officer (\$28K), DARE Officer (\$28K), PT increased to RPT Dispatcher (additional .5 FTE, \$13K), PT Medical Processing Assistant (.5 FTE, \$9K), Animal Shelter Lieutenant, Sergeant and 6 Officers (1 year each), Shelter Attendant and Office Position (2 months each) (\$274K)</i>								
Employee Benefits	1,663,996	2,032,732	2,006,431	2,499,404	2,469,774	437,042	21.5%	
<i>Additional Court Officers (\$63K), Jail Officers (\$63K), Firearms Range Officer (\$13K), Evidence Technician (\$10K), Procurement/Inventory Officer (\$10K), DARE Officer (\$11K), PT increased to RPT Dispatcher (\$3K), PT Medical Processing Assistant (\$1K), Animal Shelter positions (\$95K), health benefit cost increase (\$180K)</i>								
Total Personal Services	7,444,530	8,552,617	8,227,248	9,653,639	9,575,551	1,022,934	12.0%	0
Operating Expenditures								
Operating Supplies	1,023,742	1,239,043	1,308,673	1,575,921	1,548,115	309,072	24.9%	
<i>Additional operational positions' supplies (\$80K), Animal Shelter (apparel, \$14K; vehicle tools, etc., \$69K, misc., \$9K), replacement Jail Facility equipment (\$27K), Jail Officers' safety equipment (\$12K), Patrol radar units (\$8K), inmate food & medical supplies demand & costs increases (\$113K), wearing apparel decreased (\$13K) and jail office supplies decreased (\$19K)</i>								
Travel & Subsistence	38,812	52,385	38,460	57,660	59,516	7,131	13.6%	
<i>Educational funding for additional operational positions (\$6.3K), Animal Shelter (\$7.2K) and existing travel budget decreased (\$6K) to reflect current needs</i>								
Communications & Utilities	293,133	276,375	305,063	333,600	329,110	52,735	19.1%	
<i>Animal Shelter (\$6.2K), Firearms Range (\$5.4K), additional incr. reflect current needs (\$26K) and higher FY05 costs (\$15K)</i>								
Maintenance & Repairs	402,973	544,307	589,944	645,583	568,995	24,688	4.5%	
<i>Fuel for additional operational positions (\$12.7K), maintenance items for Animal Shelter (\$8.5K), facility CO detector (\$9.4K), food passageways (\$10K), and increased fuel costs (\$40K) and garage maintenance (\$23K) for existing operations partially offset by 1X items completed in FY04 of a/c repairs (\$43K), safety padding room (\$13K) and food passageways (\$21K)</i>								
Professional Services	216,198	189,582	359,229	440,230	438,990	249,408	131.6%	
<i>Inmate medical services costs and demand increases (\$176K), future growth assessment study (\$75K), Firearms Range landscaping (\$1.2K) and Animal Shelter (\$.5K)</i>								
Other Contracted Services	4,489	5,400	5,537	6,018	9,153	3,753	69.5%	
<i>Animal Shelter advertising (\$2K) and dues & membership licenses & fees (\$1.2K)</i>								
Rentals	32,830	70,933	34,562	43,552	41,687	(29,246)	-41.2%	
<i>Animal Shelter (\$.7K) and rental of equipment decreased to reflect current needs (\$30K)</i>								
Insurance & Bonding	181,021	238,487	253,931	273,284	273,284	34,797	14.6%	
<i>Animal Shelter (\$10.5K) and increased property and casualty premiums (\$45K) and decrease for FY04 deductible (\$20K)</i>								
Total Operating Exps.	2,193,198	2,616,512	2,895,399	3,375,848	3,268,850	652,338	24.9%	0
Capital Outlay								
Office Furniture & Equip.	6,047	0	0	0	0	0	-	
Vehicles	570,607	521,238	521,238	993,684	733,344	212,106	40.7%	
<i>DARE Officer vehicle (\$24K), 7 Animal Shelter vehicles (\$177K), 20 vehicles and 2 transport vans (replacements, \$532K),</i>								
Other Equipment	24,819	504,585	394,051	503,750	346,750	(157,835)	-31.3%	
<i>MDT's (DARE Officer, 7 for Animal Shelter and 20 replacements, \$272K), Digital In-Car Camera Systems (DARE Officer, 7.5 new, \$51K), Stainless Steel Kitchen Range Hood Covering (\$5K), 2002 LLEBG fund equipment (\$19K)</i>								
Buildings & Improvements	0	170,000	0	0	0	(170,000)	-100.0%	
Total Capital Outlay	601,473	1,195,823	915,289	1,497,434	1,080,094	(115,729)	-9.7%	0
Contracts, Grants, Sub.	25,312	23,200	50,000	50,000	50,000	26,800	115.5%	0
<i>Increase due to current cost and demand for State inmate safekeeping</i>								
Debt Service	730,856	513,122	535,463	732,927	774,838	261,716	51.0%	0
<i>Debt service for Firearms Range (\$54K), Animal Shelter (\$54K), \$194K of FY05 MDT's (\$41.9K), as well as existing debt service for detention facility (\$505.5K), FY03 rolling stock (\$37K), FY04 rolling stock and Simplex control system (\$82.4K)</i>								
Interdept. Charges	(19,281)	(55,441)	(51,959)	(53,565)	(53,565)	1,876	-3.4%	0
Interfund Transfers	202,319	0	8,000	0	0	0	-	0
Total Expenditures	11,178,407	12,845,833	12,579,440	15,256,283	14,695,768	1,849,935	14.4%	0
Total Revenues	5,863,290	1,679,711	1,608,290	1,416,510	1,610,510	(69,201)	-4.1%	0
<i>Increases due to intergovernmental revenue (\$59K) and service revenue (\$98K), and financing revenue decreased (\$226K)</i>								
Net County Cost	5,315,117	11,166,122	10,971,150	13,839,773	13,085,258	1,919,136	17.2%	0

MISSION STATEMENT

To provide the citizens of Union County direct and immediate access to County Emergency Services through the maintenance of efficient, and reliable communication systems.

AGENCY PROGRAMS

911 Emergency Telephone System	FCC Licensing	Courthouse Switchboard
After Hours Answering Point	Emergency Service Dispatch	
Emergency Two Way Radio System Management	County Roads Data Base Management	

FY2005 MAJOR OUTCOMES

- Acquire and maintain Emergency Medical Dispatch certification for all telecommunicators.
- Implement a "Quality and Control" program for all telecommunicators inclusive of rewards for high performing employees.
- Maintain accurate database information critical for Phase II cellular telephone location.
- Augment current Emergency Service Radio System with additional sites and frequencies to allow greater interoperability.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	783,280	1,027,493	947,693	1,071,348	1,071,348	43,855	4.3%	
Operating	106,847	177,793	196,528	205,768	205,768	27,975	15.7%	
Capital	0	25,000	0	55,000	55,000	30,000	120.0%	
Other	0	0	0	0	0	0	-	
Total	890,127	1,230,286	1,144,221	1,332,116	1,332,116	101,830	8.3%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	1,292	168,100	160,140	189,814	189,814	21,714	12.9%	
Total	1,292	168,100	160,140	189,814	189,814	21,714	12.9%	0
Net County Cost	888,835	1,062,186	984,081	1,142,302	1,142,302	80,116	7.5%	0
<i>Positions</i>								
Full-time Equivalency	20.0	26.0	26.0	26.0	26.0	-	0.0%	
Part-time Equivalency	1.5	1.4	1.4	1.4	1.4	-	0.0%	

BUDGET HIGHLIGHTS

Increase in personnel costs is attributable to higher health care costs and FY04 budget based on 20 FTE's. Operating expenses increase is attributable to higher communication and utility rates, two additional remote sites and a full year of maintenance for the Simulcast Radio System. Capital outlay includes funds for the purchase of emergency generators and an additional public safety repeater. The increase in revenue is attributable to payments from the City of Monroe relating to the transition of dispatchers agreement.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	603,904	777,465	718,210	782,795	782,795	5,330	0.7%	
Employee Benefits	179,376	250,028	229,483	288,553	288,553	38,525	15.4%	
		<i>Increase due to higher health care costs and FY04 budget based on 20 FTE's</i>						
Total Personal Services	783,280	1,027,493	947,693	1,071,348	1,071,348	43,855	4.3%	0
<i>Operating Expenditures</i>								
Operating Supplies	17,571	16,400	15,650	13,765	13,765	(2,635)	-16.1%	
		<i>Decrease due to one time expenditures in FY04</i>						
Travel & Subsistence	5,768	5,050	3,600	5,060	5,060	10	0.2%	
Communications & Utilities	41,868	42,685	41,715	50,174	50,174	7,489	17.5%	
		<i>Increase due to two additional remote receiver sites (\$3.6K) and an increase in communication and utility rates (\$2.7K)</i>						
Maintenance & Repairs	20,978	84,236	105,500	104,500	104,500	20,264	24.1%	
		<i>Increase due to full year of maintenance for the Simulcast Radio System</i>						
Professional Services	50	200	110	100	100	(100)	-50.0%	
Other Contracted Services	905	1,135	1,075	1,175	1,175	40	3.5%	
Rental of Property/Equip	16,000	24,000	24,800	26,100	26,100	2,100	8.8%	
		<i>Increase due to 5% increase per contract</i>						
Insurance & Bonding	3,707	4,087	4,078	4,894	4,894	807	19.7%	
		<i>Increase in property and casualty insurance premiums</i>						
Total Operating Exps.	106,847	177,793	196,528	205,768	205,768	27,975	15.7%	0
<i>Capital Outlay</i>								
Other Equipment	0	25,000	0	55,000	55,000	30,000	120.0%	
		<i>Three remote radio site emergency generator systems and radio repeater for additional public safety radio frequency</i>						
Total Capital Outlay	0	25,000	0	55,000	55,000	30,000	120.0%	0
Total Expenditures	890,127	1,230,286	1,144,221	1,332,116	1,332,116	101,830	8.3%	0
Total Revenues	1,292	168,100	160,140	189,814	189,814	21,714	12.9%	
		<i>Increase due to revenue from City of Monroe pursuant to transition agreement</i>						
Net County Cost	888,835	1,062,186	984,081	1,142,302	1,142,302	80,116	7.5%	0

MISSION STATEMENT

To provide a comprehensive coordinated strategy of emergency preparedness by directing, managing and coordinating response to acts of terrorism, natural disasters or other emergencies. To provide assistance and support to the Catawba Nuclear Plant in York County S.C. in the event of an incident requiring evacuation.

AGENCY PROGRAMS

Terrorism Training	Nuclear products response training	Catawba Exercise Drill
Local Emergency Planning Committee	Public Information	County Animal Response Team
Hazard Mitigation	Family Preparedness Programs	Recovery Operations

FY2005 MAJOR OUTCOMES

- Administer Emergency Management Grants Develop and Conduct Training and Exercise Programs for First Responders
- Develop and Maintain Hazard Mitigation Plan Develop and Maintain a volunteer program to include Citizen Corp and VoAd
- Develop an Emergency Operations Plan Review, as required, any Establishment's Emergency Response Plan
- Maintain a Hazardous Material Plan Participate in Charlotte Area Urban Working Group
- Develop Emergency Response Plan for Extremely Hazardous Substances (EHS) facilities
- Chair Local Emergency Planning Committee (LPEC)
- Coordinate all County organizations (private and public) during an Emergency or Disaster
- Supervise Recovery Operations after an Emergency or Disaster

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	97,756	143,049	165,170	177,558	177,558	34,509	24.1%	
Operating	22,629	253,597	276,446	76,294	67,714	(185,883)	-73.3%	
Capital	0	0	0	25,300	25,300	25,300	#DIV/0!	
Other	0	1,250	1,250	1,250	1,250	0	0.0%	
Total	120,385	397,896	442,866	280,402	271,822	(126,074)	-31.7%	0
<i>Revenues</i>								
State/Federal	11,173	225,241	239,508	10,475	10,475	(214,766)	-95.3%	
Other	10,120	10,000	10,000	10,000	10,000	0	-	
Total	21,293	235,241	249,508	20,475	20,475	(214,766)	-91.3%	0
Net County Cost	99,092	162,655	193,358	259,927	251,347	88,692	54.5%	0
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	3.0	3.0	-	0.0%	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to the recruitment of new employees at compensation levels higher than entry level amounts budgeted in FY04 and higher costs of health care in FY05. The decrease in operating expenses is due to the net impact of one-time grants of \$214,000 and additional expenses associated with the Mobile Command Post and weather forecasting services. Capital outlay includes funds to replace a vehicle.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	76,261	113,737	130,328	133,211	133,211	19,474	17.1%	
		<i>Increase due to FY04 salary budgets reflecting lower budgeted position compensation</i>						
Employee Benefits	21,495	29,312	34,842	44,347	44,347	15,035	51.3%	
		<i>Increase due to incorrect amount budgeted for FY04, higher costs of health benefits in FY05 (\$11.5K) and FY04 salary budgets reflecting lower budgeted position compensation (\$3.5K)</i>						
Total Personal Services	97,756	143,049	165,170	177,558	177,558	34,509	24.1%	0
Operating Expenditures								
Operating Supplies	7,152	173,723	189,893	51,730	43,150	(130,573)	-75.2%	
		<i>Decrease due to one time grants</i>						
Travel & Subsistence	2,673	28,782	27,687	6,390	6,390	(22,392)	-77.8%	
		<i>Decrease due to one time grants</i>						
Communications & Utilities	4,351	3,000	4,870	7,590	7,590	4,590	153.0%	
		<i>Increase due to expansion of communications network (\$4.7K) with Catawba Nuclear funds</i>						
Maintenance & Repairs	1,757	970	5,057	4,315	4,315	3,345	344.8%	
		<i>Increase due to fuel costs (\$1.6K) and garage charges (\$1.4K)</i>						
Professional Services	2,000	45,625	45,645	2,500	2,500	(43,125)	-94.5%	
		<i>Decrease due to one time grants</i>						
Other Contracted Services	2,171	200	125	303	303	103	51.5%	
Rentals	2,268	570	2,447	2,600	2,600	2,030	356.1%	
		<i>Increase due to purchase of weather forecasting software</i>						
Insurance & Bonding	257	727	722	866	866	139	19.1%	
		<i>Increase in property and casualty premiums</i>						
Total Operating Exps.	22,629	253,597	276,446	76,294	67,714	(185,883)	-73.3%	0
Capital Outlay								
Vehicles	0	0	0	25,300	25,300	25,300	#DIV/0!	
		<i>One replacement vehicle</i>						
Total Capital Outlay	0	0	0	25,300	25,300	25,300	#DIV/0!	
Contracts, Grants, Sub.	0	1,250	1,250	1,250	1,250	0	0.0%	0
Total Expenditures	120,385	397,896	442,866	280,402	271,822	(126,074)	-31.7%	0
Total Revenues	21,293	235,241	249,508	20,475	20,475	(214,766)	-91.3%	
		<i>Decrease due to one time grants of (\$214K); balance reflects Catawba Nuclear (\$10K) and personnel reimbursement (\$10K)</i>						
Net County Cost	99,092	162,655	193,358	259,927	251,347	88,692	54.5%	0

MISSION STATEMENT

To protect the lives and property, both commercial and residential, of the citizens of Union County and reduce the effects of the ravages of fire through code enforcement, fire prevention and public education.

AGENCY PROGRAMS

Code enforcement inspections of all commercial occupancies including private and public schools, foster homes, and day cares	Perform annual pump test for VFD's
Support Fire Commission	Maintain (service/paint) fire hydrants
Maintain County owned hurst tools and Lukas extrication tool	Issue Certificates of Compliance for new occupancies
	Conduct fire origin and cause investigations

FY2005 MAJOR OUTCOMES

- Provide inspections in accordance with State requirements.
- Provide support to all 18 Volunteer Fire Departments - fire investigations to reporting.
- Provide fire prevention awareness to the community using the Fire Safety Trailer.
- Provide Fire Commissioner with accurate and up-to-date information as needed.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	233,224	295,832	309,555	311,758	311,758	15,926	5.4%	
Operating	48,040	57,557	54,644	85,378	82,378	24,821	43.1%	
Capital	2,904	35,720	34,883	103,600	58,600	22,880	64.1%	
Other	498,000	514,183	514,183	574,611	574,611	60,428	11.8%	
Total	782,168	903,292	913,265	1,075,347	1,027,347	124,055	13.7%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	10,800	10,800	10,800	10,800	0	0.0%	
Total	0	10,800	10,800	10,800	10,800	0	0.0%	0
Net County Cost	782,168	892,492	902,465	1,064,547	1,016,547	124,055	13.9%	0
<i>Positions</i>								
Full-time Equivalency	5.5	6.0	6.0	6.0	6.0	-	0.0%	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expense increase is primarily due to higher health care costs for active (\$6.3K) and retired (\$6K) employees. The increase in operating expenses is attributable to personal protection equipment (\$7.3K) and related supplies (\$5K), professional development (\$3.5K), maintenance (\$6K) and insurance (\$1.6K). Capital outlay includes funds for two replacement vehicles. The increase in other expenditures reflects additional subsidy for 3 VFD's in order to provide baseline resources.

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	181,862	224,147	231,501	227,122	227,122	2,975	1.3%	
Employee Benefits	51,362	71,685	78,054	84,636	84,636	12,951	18.1%	
		<i>Increase due to higher health care costs attributable to active and retired personnel</i>						
Total Personal Services	233,224	295,832	309,555	311,758	311,758	15,926	5.4%	0
<i>Operating Expenditures</i>								
Operating Supplies	26,234	24,625	24,800	40,540	37,540	12,915	52.4%	
		<i>Increases in personal protection equipment (\$7.3K), printing & office supplies (\$2K), and tools & supplies (\$3K)</i>						
Travel & Subsistence	1,903	4,050	1,250	7,594	7,594	3,544	87.5%	
		<i>Increase primarily due to training for new assistant fire marshal</i>						
Communications & Utilities	4,539	5,450	5,150	5,450	5,450	0	0.0%	
Maintenance & Repairs	10,348	14,970	14,634	20,924	20,924	5,954	39.8%	
		<i>Increase due to dept initiating a maintenance program for equipment (\$4K), and vehicle fuel and maintenance increase (\$2K)</i>						
Professional Services	50	50	170	160	160	110	220.0%	
Other Contracted Services	1,397	300	635	1,100	1,100	800	266.7%	
		<i>Increases in advertising & employee recognition and dues and memberships</i>						
Rentals	303	486	300	360	360	(126)	-25.9%	
Insurance & Bonding	3,266	7,626	7,705	9,250	9,250	1,624	21.3%	
		<i>Increase in property and casualty premiums</i>						
Total Operating Exps.	48,040	57,557	54,644	85,378	82,378	24,821	43.1%	0
<i>Capital Outlay</i>								
Vehicles	0	29,000	28,225	58,600	58,600	29,600	102.1%	
		<i>Two replacement vehicles</i>						
Other Equipment	2,904	6,720	6,658	45,000	0	(6,720)	-100.0%	
Total Capital Outlay	2,904	35,720	34,883	103,600	58,600	22,880	64.1%	0
Contracts, Grants, Sub.	498,000	514,183	514,183	574,611	574,611	60,428	11.8%	0
		<i>Increase reflects additional subsidy for 3 VFD's in order to provide baseline resources</i>						
Total Expenditures	782,168	903,292	913,265	1,075,347	1,027,347	124,055	13.7%	0
Total Revenues	0	10,800	10,800	10,800	10,800	0	0.0%	
Net County Cost	782,168	892,492	902,465	1,064,547	1,016,547	124,055	13.9%	0

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	1,101,583	1,270,594	1,224,200	1,285,698	1,285,698	15,104	1.2%	
Employee Benefits	314,721	374,729	380,456	411,743	411,743	37,014	9.9%	
						<i>Increase due to higher cost of health benefits</i>		
Total Personal Services	1,416,304	1,645,323	1,604,656	1,697,441	1,697,441	52,118	3.2%	0
<i>Operating Expenditures</i>								
Operating Supplies	11,452	21,448	23,893	15,925	15,925	(5,523)	-25.8%	
						<i>Decrease in printing and office supplies (\$6K)</i>		
Travel & Subsistence	3,125	7,100	4,575	7,285	7,285	185	2.6%	
Communications & Utilities	23,416	21,935	20,800	22,200	22,200	265	1.2%	
Maintenance & Repairs	34,055	65,583	172,147	88,398	88,398	22,815	34.8%	
						<i>Increase in maintenance agreement-computer software (\$16K), maintenance and repairs-vehicles (\$3K), gasoline (\$5K)</i>		
Professional Services	4,075	10,313	11,353	5,086	5,086	(5,227)	-50.7%	
						<i>Decrease in professional services (\$2K), legal services (\$3K)</i>		
Other Contracted Services	945	1,060	1,060	900	900	(160)	-15.1%	
Rentals	1,977	1,700	1,687	1,730	1,730	30	1.8%	
Insurance & Bonding	15,860	14,244	14,237	17,084	17,084	2,840	19.9%	
						<i>Increase in property and casualty premiums</i>		
Total Operating Exps.	94,905	143,383	249,752	158,608	158,608	15,225	10.6%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	0	273,858	183,562	0	0	(273,858)	-100.0%	
Vehicles	12,494	39,400	42,252	50,000	50,000	10,600	26.9%	
						<i>Three replacement vehicles</i>		
Total Capital Outlay	12,494	313,258	225,814	50,000	50,000	(263,258)	-84.0%	0
Total Debt Service	0	312,275	64,665	65,664	65,664	(246,611)	-79.0%	0
						<i>Decrease due to elimination of One-Permit Center; includes funds for balance of \$1million COPs</i>		
Total Expenditures	1,523,703	2,414,239	2,144,887	1,971,713	1,971,713	(442,526)	-18.3%	0
Total Revenues	3,194,375	4,321,100	4,859,630	4,774,630	4,774,630	453,530	10.5%	0
Net County Cost	(1,670,672)	(1,906,861)	(2,714,743)	(2,802,917)	(2,802,917)	(896,056)	47.0%	0

ANIMAL CONTROL

10-543800

MISSION STATEMENT

To protect the public health and safety through control of stray, unwanted and nuisance domestic animals and public education concerning rabies and responsible pet ownership. To place into new homes as many suitable adoptable animals as practical and possible.

AGENCY PROGRAMS

Unwanted & Stray Animal Pickup	Dangerous & Potentially Dangerous Dog Investigation	Animal Bite Investigation & Management
Animal Adoptions	Volunteer & Community Service Work Program	Public Education Program
Rabies Control	Annual Rabies Vaccination Clinics	Public Nuisance Investigation

FY2005 MAJOR OUTCOMES

- Transfer Animal Control operations to Sheriff's Office by June 2005.
- Review and update, in collaboration with the Sheriff's office, the Union County Animal Control Policy and Procedure Manual.
- Require rabies vaccination before animals are adopted from the shelter.
- Construct new shelter and complete by May 2005.
- Provide for the orderly transition of present staff to other jobs if not offered positions with the Sheriff's Office.
- Update customer service training for all Animal Control employees.

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>		<u>VARIANCE</u>	<u>% INC./</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>		<u>DEC.</u>	
<i>Expenditures</i>								
Personnel	279,368	357,551	327,874	388,584	359,803	2,252	0.6%	
Operating	111,935	129,132	112,742	124,638	124,328	(4,804)	-3.7%	
Capital	13,230	16,500	12,481	0	0	(16,500)	-100.0%	
Other	0	0	846	859	859	859	#DIV/0!	
Total	404,533	503,183	453,943	514,081	484,990	(18,193)	-3.6%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	57,589	100,433	59,317	64,217	64,217	(36,216)	-36.1%	
Total	57,589	100,433	59,317	64,217	64,217	(36,216)	-36.1%	0
Net County Cost	346,944	402,750	394,626	449,864	420,773	18,023	4.5%	0
<i>Positions</i>								
Full-time Equivalency	10.0	11.0	11.0	11.3	10.3	(0.7)	-6.5%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The decrease in personal services is due to the deletion of the municipal animal control officer with the reduction offset by an increase attributable to allocating Health Administration costs to Animal Control (\$17.2K). The decrease in operating expenditures is primarily due to a budget reduction for veterinarian services to more accurately reflect utilization. The decrease in revenue is due to the deletion of municipal revenue associated with the elimination of the animal control position. Both the position and revenue may be re-budgeted once an agreement with area municipalities is completed.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	212,561	266,062	248,020	278,202	258,304	(7,758)	-2.9%	
	<i>Decrease due to the net impact of the deletion of the municipal animal control officer (\$22.7K) and the increase attributable to the distribution of Health Administration costs to Animal Control (\$13.2K)</i>							
Employee Benefits	66,807	91,489	79,854	110,382	101,499	10,010	10.9%	
	<i>Increase due to distribution of Health Administration to Animal Control (\$4K) and higher health insurance costs</i>							
Total Personal Services	279,368	357,551	327,874	388,584	359,803	2,252	0.6%	0
Operating Expenditures								
Operating Supplies	27,859	28,165	30,520	32,018	31,838	3,673	13.0%	
	<i>Increase due to printing and supplies (\$2.6K)</i>							
Travel & Subsistence	608	1,790	387	998	868	(922)	-51.5%	
	<i>Decrease due to a reduction in employee development costs</i>							
Communications & Utilities	20,847	21,038	20,827	22,076	22,076	1,038	4.9%	
	<i>Increase due to phone service (\$1.7K) and decrease in utilities</i>							
Maintenance & Repairs	18,767	26,595	19,748	23,646	23,646	(2,949)	-11.1%	
	<i>Decrease due to a reduction in gasoline usage (\$4K) and an increase in vehicle maintenance (\$1K)</i>							
Professional Services	30,131	39,340	27,701	30,893	30,893	(8,447)	-21.5%	
	<i>Decrease due to waste service coded to utilities (\$1.5K), medical services (\$6.5K) and legal services (\$.5K)</i>							
Other Contracted Services	8,958	7,387	8,287	8,830	8,830	1,443	19.5%	
	<i>Increase due to advertising for rabies clinics (\$1.5K)</i>							
Rentals	447	396	853	874	874	478	120.7%	
Insurance & Bonding	4,318	4,421	4,419	5,303	5,303	882	20.0%	
	<i>Increase due to cost of property and casualty insurance premiums</i>							
Total Operating Exps.	111,935	129,132	112,742	124,638	124,328	(4,804)	-3.7%	0
Capital Outlay								
Vehicles	13,230	16,500	12,481	0	0	(16,500)	-100.0%	
Total Capital Outlay	13,230	16,500	12,481	0	0	(16,500)	-100.0%	0
Debt Service	0	0	846	859	859	859	#DIV/0!	
Total Expenditures	404,533	503,183	453,943	514,081	484,990	(18,193)	-3.6%	0
Total Revenues	57,589	100,433	59,317	64,217	64,217	(36,216)	-36.1%	
	<i>Decrease due to deletion of municipal animal control officer (\$42.8K) , and an increase in service charge revenues and donations (\$6.5K)</i>							
Net County Cost	346,944	402,750	394,626	449,864	420,773	18,023	4.5%	0

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Medical Examiner</u>								
<i>Contracts, Grants, Sub.</i>	21,950	40,000	35,000	40,000	40,000	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
<i>Net County Cost</i>	21,950	40,000	35,000	40,000	40,000	0		
<u>Emergency Medical Srv</u>								
<i>Contracts, Grants, Sub.</i>	3,070,986	3,303,566	3,303,566	3,654,301	3,654,301	350,735	10.6%	
<i>Revenues</i>	73,755	0	0	0	0	0	-	
<i>Net County Cost</i>	2,997,231	3,303,566	3,303,566	3,654,301	3,654,301	350,735		
<u>Juvenile Detention</u>								
<i>Contracts, Grants, Sub.</i>	139,895	162,000	100,000	125,000	125,000	(37,000)	-22.8%	
<i>Revenues</i>	0	0	0	0	0	0	-	
<i>Net County Cost</i>	139,895	162,000	100,000	125,000	125,000	(37,000)		
Total Expenditures	3,232,831	3,505,566	3,438,566	3,819,301	3,819,301	313,735	8.9%	0
Total Revenues	73,755	0	0	0	0	0	-	0
Net County Cost	3,159,076	3,505,566	3,438,566	3,819,301	3,819,301	313,735	8.9%	0

MISSION STATEMENT

Provide for the effective and efficient administration of the policies of the Board of Commissioners regarding long-range (future direction of growth and facilities) and current planning (standards for growth in growth management ordinances).

AGENCY PROGRAMS

Subdivision/Site Plan Review	Land Use Planning	Land Use Data Base
Rezoning Process	Transportation Planning	Land Use Ordinance
Addressing/Road Naming		

FY2005 MAJOR OUTCOMES

Complete updates to County Land Use Plan in growth pressure and environmentally sensitive areas (i.e. Carolina Heelsplitter Basins, 74 By-Pass Corridor and growth areas along NC 84, 75, and 16).

Complete major revisions to Land Use Ordinance with respect to updated Land Use Plan, adopted Thoroughfare Plan, and new Storm Water Regulations.

Develop various data bases for land use transportation and capital facilities planning: socio-economic data, existing land use information and environmental constraints.

Develop partnerships with towns in the areas of land use and corridor planning.

Continue efficient day-to-day services to citizens through subdivision/site plan review, rezoning process, addressing/road naming and general inquires regarding growth and development.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	340,606	277,742	277,075	278,608	278,608	866	0.3%	
Operating	65,049	98,081	24,327	110,467	110,467	12,386	12.6%	
Capital	0	0	0	0	0	0	-	
Other	5,100	146,248	102,880	162,490	162,490	16,242	11.1%	
Total	410,755	522,071	404,282	551,565	551,565	29,494	5.6%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	29,953	42,500	19,000	20,000	20,000	(22,500)	-52.9%	
Total	29,953	42,500	19,000	20,000	20,000	(22,500)	-52.9%	0
Net County Cost	380,802	479,571	385,282	531,565	531,565	51,994	10.8%	0
<i>Positions</i>								
Full-time Equivalency	5.0	4.0	4.0	4.0	4.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Operating expense increase is due to higher costs (\$6K) anticipated with the Land Use Plan update deferral from FY04 to FY05 and higher legal services (\$6K) associated with administering the Planning function. Other expense increase is attributable to higher personnel and related expenses of the Stormwater management function. The decrease in revenues is due to allocation of revenue to the Central Administration budget.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	264,108	208,379	207,115	206,332	206,332	(2,047)	-1.0%	
Employee Benefits	76,498	69,363	69,960	72,276	72,276	2,913	4.2%	
							<i>Increase due to higher cost of health benefits</i>	
Total Personal Services	340,606	277,742	277,075	278,608	278,608	866	0.3%	0
<i>Operating Expenditures</i>								
Operating Supplies	9,138	6,500	5,403	6,370	6,370	(130)	-2.0%	
Travel & Subsistence	5,125	5,900	3,825	5,900	5,900	0	0.0%	
Communications & Utilities	1,999	3,950	3,720	3,950	3,950	0	0.0%	
Maintenance & Repairs	559	500	396	500	500	0	0.0%	
Professional Services	43,231	74,081	4,930	86,148	86,148	12,067	16.3%	
							<i>FY05 includes funds to update the Land Use Plan and zoning ordinances (\$70K) and legal representation (\$16K)</i>	
Other Contracted Services	2,053	3,200	2,085	3,200	3,200	0	0.0%	
Rentals	1,888	2,000	2,021	2,063	2,063	63	3.2%	
Insurance & Bonding	1,056	1,950	1,947	2,336	2,336	386	19.8%	
							<i>Increase in insurance premiums</i>	
Total Operating Exps.	65,049	98,081	24,327	110,467	110,467	12,386	12.6%	0
Contracts, Grants, Sub.	5,100	6,600	11,635	7,670	7,670	1,070	16.2%	
							<i>Increase due to Metropolitan Planning Organization dues (\$1K)</i>	
Interfund Transfers	0	139,648	91,245	154,820	154,820	15,172	10.9%	
							<i>Increase due to higher personnel costs (\$8K) and related expenses (\$7K) of Stormwater Fund</i>	
Total Expenditures	410,755	522,071	404,282	551,565	551,565	29,494	5.6%	0
Total Revenues	29,953	42,500	19,000	20,000	20,000	(22,500)	-52.9%	
							<i>Decrease due to intergovernmental receipts reallocated to Central Administration; balance represents departmental revenue</i>	
Net County Cost	380,802	479,571	385,282	531,565	531,565	51,994	10.8%	0

MISSION STATEMENT

To improve the overall quality of life of every County citizen, through the expansion of the tax base by the recruitment and retention of industry that will increase the per capita income, reduce the overall tax burden and provide employment opportunities for County citizens.

AGENCY PROGRAMS

Industry Visitation	Marketing Initiatives	Site Certification
Product Development	Industry Appreciation	Incentive Grant

FY2005 MAJOR OUTCOMES

Monitor contract with Union County Partnership for Progress and periodically report to the BOCC on the non-profit's initiatives.

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>		<u>VARIANCE</u>	<u>% INC./</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>		<u>DEC.</u>	
<i>Expenditures</i>								
Personnel	108,986	130,977	40,666	4,025	4,025	(126,952)	-96.9%	
Operating	62,628	99,763	62,652	0	0	(99,763)	-100.0%	
Capital	0	0	0	0	0	0	-	
Other	113,166	256,000	354,242	562,443	562,443	306,443	119.7%	
Total	284,780	486,740	457,560	566,468	566,468	79,728	16.4%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	284,780	486,740	457,560	566,468	566,468	79,728	16.4%	0
<i>Positions</i>								
Full-time Equivalency	2.0	2.0	2.0	-	-	(2.0)	-100.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Fiscal year 2005 expenses reflect the establishment of the economic development non-profit, Union County Partnership for Progress and the contract appropriation of \$250,000 in other expenses. The remaining \$312,000 reflects economic development incentive contracts the County is contractually obligated should the recipient meet the contract's terms and conditions in connection with investment and job creation.

ECONOMIC DEVELOPMENT

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	82,081	95,888	27,080	0	0	(95,888)	-100.0%	
Employee Benefits	26,905	35,089	13,586	4,025	4,025	(31,064)	-88.5%	
Total Personal Services	108,986	130,977	40,666	4,025	4,025	(126,952)	-96.9%	0
<i>Operating Expenditures</i>								
Operating Supplies	7,630	11,100	3,156	0	0	(11,100)	-100.0%	
Travel & Subsistence	8,730	9,300	615	0	0	(9,300)	-100.0%	
Communications & Utilities	2,488	7,000	1,116	0	0	(7,000)	-100.0%	
Maintenance & Repairs	660	1,000	630	0	0	(1,000)	-100.0%	
Professional Services	31,115	40,000	38,384	0	0	(40,000)	-100.0%	
Other Contracted Services	9,180	28,000	13,875	0	0	(28,000)	-100.0%	
Rentals	2,390	2,700	1,888	0	0	(2,700)	-100.0%	
Insurance & Bonding	435	663	2,988	0	0	(663)	-100.0%	
Total Operating Exps.	62,628	99,763	62,652	0	0	(99,763)	-100.0%	0
Contracts, Grants, Sub.	113,166	256,000	354,242	562,443	562,443	306,443	119.7%	
				<i>UCPP (\$250K, FY05), incentive contracts (\$312K, FY05)</i>				
Total Expenditures	284,780	486,740	457,560	566,468	566,468	79,728	16.4%	0
Total Revenue	0	0	0	0	0	0	0.0%	
Net County Cost	284,780	486,740	457,560	566,468	566,468	79,728	16.4%	0

COOPERATIVE EXTENSION

10-495XX

MISSION STATEMENT

To improve the lives of Union County citizens through the dissemination of research-based information generated at the State's land-grant universities.

AGENCY PROGRAMS

Enhancing Agricultural, Forest and Food Systems	Building Quality Communities
Conserving and Improving the Environment and Natural Resources	Strengthening and Sustaining Families
	Developing Responsible Youth

FY2005 MAJOR OUTCOMES

Develop and implement procedures and train participants to facilitate a safe, environmentally sound and efficient response to animal emergencies.

Increase appreciation of the role of agriculture in the economy and resource conservation and adopt practices to increase benefits from farmland and open-space.

Gain knowledge, awareness, understanding and skills to develop plans for overcoming barriers that prevent an understanding between informed decision making and the capacity to sustain natural resources.

Develop a comprehensive program aimed at increasing visibility of, and participation in, 4-H and Youth Development Programs and activities.

Gain the knowledge and skills necessary to plan, design, and implement successful club work and special interest programs.

Gain knowledge and practice skills in understanding lifespan development, positive interpersonal relationships, and improving quality of life.

Develop a knowledge of and attitude toward the importance of good character and a value-based lifestyle.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	1,383	28,872	14,360	118,395	32,201	3,329	11.5%	
Operating	68,495	75,936	68,946	91,311	90,291	14,355	18.9%	
Capital	0	0	0	0	0	0	-	
Other	194,773	1,727,735	1,977,920	695,829	485,829	(1,241,906)	-71.9%	
Total	264,651	1,832,543	2,061,226	905,535	608,321	(1,224,222)	-66.8%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	18,135	3,400	22,630	22,821	22,821	19,421	571.2%	
Total	18,135	3,400	22,630	22,821	22,821	19,421	571.2%	0
Net County Cost	246,516	1,829,143	2,038,596	882,714	585,500	(1,243,643)	-68.0%	0
<i>Positions</i>								
Full-time Equivalency	10.0	10.0	10.0	13.0	10.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Personnel expense increase is due to higher FY05 salary budget associated with recent hire and higher FY05 health care costs. Operating expenses increase is primarily due to supplies (\$9K) and educational expenses (\$5K) both of which are related to fee based program revenues. The decrease in other expenses is attributable to the net impact of FY04's Agricultural Center CIP transfer (\$1.5M), debt service associated with the facility (\$259K) and additional state payroll allocation costs associated with Extension positions.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	945	20,550	10,700	86,640	22,773	2,223	10.8%	
				<i>Increase due to higher FY05 projected salary associated with recent hire</i>				
Employee Benefits	438	8,322	3,660	31,755	9,428	1,106	13.3%	
				<i>Increase due to higher cost of health benefits</i>				
Total Personal Services	1,383	28,872	14,360	118,395	32,201	3,329	11.5%	0
<i>Operating Expenditures</i>								
Operating Supplies	25,296	26,675	28,802	36,575	36,075	9,400	35.2%	
				<i>Increase due to printing and office supplies (\$3K), tools and supplies (\$2K), food and provisions (\$4K)</i>				
Travel & Subsistence	20,880	18,190	18,633	24,351	24,351	6,161	33.9%	
				<i>Increase due to education expenses (\$9K), decrease due to travel (\$3K)</i>				
Communications & Utilities	4,961	6,300	5,137	8,420	8,420	2,120	33.7%	
				<i>Increase due to postage (\$2K)</i>				
Maintenance & Repairs	2,253	6,700	1,966	2,131	2,131	(4,569)	-68.2%	
				<i>Decrease due to maintenance and repairs-equipment (\$3K), maintenance and repairs-vehicle interdepartmental (\$2K)</i>				
Professional Services	420	2,000	220	2,300	2,280	280	14.0%	
Other Contracted Services	8,231	8,700	8,835	10,305	9,805	1,105	12.7%	
				<i>Increase due to temporary help services (\$1K)</i>				
Rentals	5,940	5,600	3,579	5,100	5,100	(500)	-8.9%	
Insurance & Bonding	514	1,771	1,774	2,129	2,129	358	20.2%	
				<i>Increase due to higher property and casualty premiums</i>				
Total Operating Exps.	68,495	75,936	68,946	91,311	90,291	14,355	18.9%	0
<i>Capital Outlay</i>								
Land & Land Impr.	0	0	0	200,000	0	0	-	
Total Capital Outlay	0	0	0	200,000	0	0	-	0
Contracts, Grants, Sub.	194,773	198,900	193,610	236,414	226,414	27,514	13.8%	0
				<i>Increase due to payroll allocation for State employees</i>				
Debt Service	0	0	255,475	259,415	259,415	259,415	#DIV/0!	0
Interfund Transfers	0	1,528,835	1,528,835	0	0	(1,528,835)	-100.0%	
Total Expenditures	264,651	1,832,543	2,061,226	905,535	608,321	(1,224,222)	-66.8%	0
Total Revenues	18,135	3,400	22,630	22,821	22,821	19,421	571.2%	
				<i>Increase due to fee based program revenues</i>				
Net County Cost	246,516	1,829,143	2,038,596	882,714	585,500	(1,243,643)	-68.0%	0

MISSION STATEMENT

To identify conservation opportunities in developing land, water and related resources within the Conservation District. Work with rural and urban land/property owners in all aspects of Soil and Water Conservation in Union County.

AGENCY PROGRAMS

North Carolina Ag-Costshare Program	Natural Resource Information	Conservation Planning
Conservation Practice Installation	Natural Resource Inventory and Evaluation	Conservation Education
Envirothong Program		

FY2005 MAJOR OUTCOMES

- Improve soil quality on 10,000 acres of cropland.
- Develop waste management plans and installation of infrastructure on 30 poultry farms.
- Provide nutrient management plans for 10,000 acres of cropland.
- Provide natural resource information to 1,000 non-farm residents.
- Provide certification to the State that animal waste facilities have been closed/abandoned according to federal/State regulations.
- Provide updated farm plans and technical assistant for Soil Conservation farm plans, to prevent erosion and sediment buildup in the streams.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	132,281	139,030	137,705	141,029	141,029	1,999		1.4%
Operating	4,804	8,957	4,129	11,581	11,581	2,624		29.3%
Capital	0	1,048	4,848	0	0	(1,048)		-100.0%
Other	0	0	0	0	0	0		-
Total	137,085	149,035	146,682	152,610	152,610	3,575		2.4%
<i>Revenues</i>								
State/Federal	19,200	20,000	20,000	20,000	20,000	0		0.0%
Other	0	0	0	0	0	0		-
Total	19,200	20,000	20,000	20,000	20,000	0		0.0%
Net County Cost	117,885	129,035	126,682	132,610	132,610	3,575		2.8%
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	3.0	3.0	-		0.0%
Part-time Equivalency	-	-	-	-	-	-		-

BUDGET HIGHLIGHTS

The increase in personnel services is attributable to higher health costs in FY05. Operating expense increase is due to purchase of desks for the relocation to the new Agricultural Center.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	102,780	106,260	106,260	105,669	105,669	(591)	-0.6%	
Employee Benefits	29,501	32,770	31,445	35,360	35,360	2,590	7.9%	
				<i>Increase due to higher cost of health benefits</i>				
Total Personal Services	132,281	139,030	137,705	141,029	141,029	1,999	1.4%	0
<i>Operating Expenditures</i>								
Operating Supplies	0	1,900	72	4,195	4,195	2,295	120.8%	
				<i>Increase due to purchase of three replacement desks (\$2K) for the relocation to the Agricultural Center</i>				
Travel & Subsistence	1,346	2,800	500	2,800	2,800	0	0.0%	
Communications & Utilities	148	300	185	300	300	0	0.0%	
Maintenance & Repairs	869	1,500	962	1,568	1,568	68	4.5%	
Professional Services	0	0	10	20	20	20	#DIV/0!	
Other Contracted Services	1,128	1,200	1,152	1,200	1,200	0	0.0%	
Insurance & Bonding	1,313	1,257	1,248	1,498	1,498	241	19.2%	
Total Operating Exps.	4,804	8,957	4,129	11,581	11,581	2,624	29.3%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	0	1,048	4,848	0	0	(1,048)	-100.0%	
Total Capital Outlay	0	1,048	4,848	0	0	(1,048)	-100.0%	0
Total Expenditures	137,085	149,035	146,682	152,610	152,610	3,575	2.4%	0
Total Revenues	19,200	20,000	20,000	20,000	20,000	0	0.0%	0
Net County Cost	117,885	129,035	126,682	132,610	132,610	3,575	2.8%	0

MISSION STATEMENT

AGENCY PROGRAMS

Downtown Monroe
 Forest Management

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	0	0	0	0	0	0	-	
Capital	0	0	0	0	0	0	-	
Other	39,658	50,081	50,081	58,738	35,938	(14,143)	-28.2%	
Total	39,658	50,081	50,081	58,738	35,938	(14,143)	-28.2%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	39,658	50,081	50,081	58,738	35,938	(14,143)	-28.2%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Downtown Monroe</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	10,000	0	0	-	
<i>Revenues</i>	0	0	0	0	0	0	-	
<i>Net County Costs</i>	0	0	0	10,000	0	0		0
<u>Forest Management</u>								
<i>Contracts, Grants, Sub.</i>	39,658	50,081	50,081	48,738	35,938	(14,143)	-28.2%	
<i>Revenues</i>	0	0	0	0	0	0	-	
<i>Net County Costs</i>	39,658	50,081	50,081	48,738	35,938	(14,143)		0
Total Expenditures	39,658	50,081	50,081	58,738	35,938	(14,143)	-28.2%	0
Total Revenues	0	0	0	0	0	0	0.0%	0
Net County Cost	39,658	50,081	50,081	58,738	35,938	(14,143)	-28.2%	0

MISSION STATEMENT

To promote health, provide education, prevent disease and minimize the potential for the spread of disease from environmental sources.

AGENCY PROGRAMS

Breast, Cervical Cancer Control	Immunization Action Plan	Maternal Health	Environmental Health
Children's Health & Dental Programs	Family Planning	Smart Start	
Targeted Infant Mortality Reduction	WIC Nutrition	Wise Woman	

FY2005 MAJOR OUTCOMES

- Prevention & control of disease through STD clinics, TB control prevention, investigation and follow up of reportable diseases.
- Provide services (such as grant writing) to acquire funding for various health programs in the community & Health Department.
- Provide health education programs based on community needs and collaborate with existing agencies in the County.
- Provide vision, hearing, dental and developmental evaluations to children in the child care setting.
- Reduce the number of HIV infected people, TB cases, & communicable diseases through education, counseling and testing.
- Continue to serve Medicaid and low income children with dental services and education.
- Reduce & prevent breast & cervical cancer mortality and morbidity among 50 years & older low income women in Union County.
- Provide routine screening to all Child Health children at 12 months of age & annually to age 6.
- Assist UC residents in developing healthy lifestyles through strategies that result in policy changes in the community.
- Improve and maintain overall health and nutrition in women, infant and children of low income population.
- Decrease the number of women delivering with inadequate prenatal care.
- Continue to remove barriers that prevent children from being immunized on time and increase awareness.
- Investigate and take appropriate corrective action related to incidents of food-borne disease outbreaks.
- Present a minimum of three Food Safety Management Principles courses for food service managers, restaurant managers and supervisors.
- Obtain additional training for staff to expand capacity to respond to Bioterrorism events.
- Develop and implement revised LPP Maintenance and Monitoring Program in cooperation with the, NC Division of Environmental Health.
- Reduce backlog of LPP Maintenance and Monitoring Program inspections by 40%.
- Develop and implement surveillance program for mosquitoes for control of West Nile Fever and other mosquito borne diseases.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	4,251,053	4,495,863	4,380,373	4,607,255	4,571,846	75,983	1.7%	
Operating	1,039,511	1,163,853	1,135,690	1,103,711	1,103,711	(60,142)	-5.2%	
Capital	63,582	16,605	27,795	26,350	10,000	(6,605)	-39.8%	
Other	0	136,417	2,395	2,432	2,432	(133,985)	-98.2%	
Total	5,354,146	5,812,738	5,546,253	5,739,748	5,687,989	(124,749)	-2.1%	0
<i>Revenues</i>								
State/Federal	979,309	1,033,597	1,161,098	1,114,655	1,114,655	81,058	7.8%	
Other	2,407,545	2,484,315	2,019,768	2,145,443	2,145,443	(338,872)	-13.6%	
Total	3,386,854	3,517,912	3,180,866	3,260,098	3,260,098	(257,814)	-7.3%	0
Net County Cost	1,967,292	2,294,826	2,365,387	2,479,650	2,427,891	133,065	5.8%	0
<i>Positions</i>								
Full-time Equivalency	98.1	87.7	89.3	90.1	89.0	1.3	1.4%	
Part-time Equivalency	2.7	2.0	1.9	1.9	1.9	(0.1)	-5.0%	0

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to higher cost of FY05 health benefits. The decrease in operating expenses is mainly due to a reduction in funding attributable to a one time grant for bioterrorism and the elimination of a language interpreter program for WIC. The decrease in revenue is primarily due to the transfer of the school health nurse program to the UCPS. The other expense decrease reflects the transfer of the school health nurse program to the Union County Public Schools and the budget impact of eliminating FY04's additional program billings and receipts.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	3,353,549	3,465,280	3,378,376	3,485,727	3,455,960	(9,320)	-0.3%	
	<i>Net decrease due to allocation of a portion of health administration costs to Animal Control</i>							
Employee Benefits	897,504	1,030,583	1,001,997	1,121,528	1,115,886	85,303	8.3%	
	<i>Net increase due to higher cost of health benefits (\$90K) with a reduction in health administration costs attributed to the Animal Control allocation (\$3.9K)</i>							
Total Personal Services	4,251,053	4,495,863	4,380,373	4,607,255	4,571,846	75,983	1.7%	0
Operating Expenditures								
Operating Supplies	308,368	323,863	352,140	316,100	316,100	(7,763)	-2.4%	
	<i>Decrease due to reduction of printing, office, tools and supplies (\$16.5K), medical supplies (\$10K), books (\$5K), with an increase in janitorial supplies and food and provisions (\$23.3K)</i>							
Travel & Subsistence	35,752	47,313	39,153	41,971	41,971	(5,342)	-11.3%	
	<i>Decrease due to use of county vehicles (\$3K) and education costs (\$2K)</i>							
Communications & Utilities	46,058	45,949	45,555	49,588	49,588	3,639	7.9%	
	<i>Increase due to higher volume for postage</i>							
Maintenance & Repairs	131,956	156,823	155,812	161,262	161,262	4,439	2.8%	
	<i>Increase due to higher facility maintenance and utility cost at Union Village and higher cost of computer maintenance (\$6K) and decrease of fuel budget to more accurately reflect FY05 requirements (\$1.5K)</i>							
Professional Services	334,723	386,595	341,773	343,030	343,030	(43,565)	-11.3%	
	<i>Decrease mainly due to reduction of funding in Bioterrorism and WIC-Language Interpreter (\$41K) and medical services (\$3K)</i>							
Other Contracted Services	30,256	30,183	37,340	18,922	18,922	(11,261)	-37.3%	
	<i>Decrease due to advertising (\$5K) and temporary help (\$6K)</i>							
Transportation	370	7,065	6,225	6,209	6,209	(856)	-12.1%	
	<i>Decrease due to public assistance incentives reduction</i>							
Rentals	117,033	129,853	121,530	123,236	123,236	(6,617)	-5.1%	
	<i>Decrease due to projected real property rental cost (\$7K) and increase on rental of equipment (\$1K)</i>							
Insurance & Bonding	34,995	36,209	36,162	43,393	43,393	7,184	19.8%	
	<i>Increase due to malpractice insurance and property & casualty premiums</i>							
Total Operating Exps.	1,039,511	1,163,853	1,135,690	1,103,711	1,103,711	(60,142)	-5.2%	0
Capital Outlay								
Office Furniture & Equip.	22,565	16,605	2,550	0	0	(16,605)	-100.0%	
Vehicles	37,482	0	0	16,350	0	0	-	
Other Equipment	3,535	0	25,245	10,000	10,000	10,000	#DIV/0!	
	<i>Dental exam chair</i>							
Total Capital Outlay	63,582	16,605	27,795	26,350	10,000	(6,605)	-39.8%	0
Interdept. Charges	0	(250,000)	0	0	0	250,000	-100.0%	0
	<i>FY04 budget reflects projection for additional program billings and receipts. FY05 reflects elimination of projections because revenue levels not achieved in FY04</i>							
Contingency	0	386,417	0	0	0	(386,417)	-100.0%	0
Debt Service	0	0	2,395	2,432	2,432	2,432	#DIV/0!	0
Total Expenditures	5,354,146	5,812,738	5,546,253	5,739,748	5,687,989	(124,749)	-2.1%	0
Total Revenues	3,386,854	3,517,912	3,180,866	3,260,098	3,260,098	(257,814)	-7.3%	0
	<i>Decrease due to transfer of School Health nurse program to Public Schools (\$392K) and increase of anticipated federal and State revenue (\$81K) and departmental service charges and miscellaneous revenue (\$53K)</i>							
Net County Cost	1,967,292	2,294,826	2,365,387	2,479,650	2,427,891	133,065	5.8%	0

MISSION STATEMENT

To partner with families in achieving economic well being, safety and permanence within our community.

AGENCY PROGRAMS

Administration	Group Home for Children	Special Assistance for Adults	Work First Family/Emergency Assist.
USDA commodities	Foster Care	Crisis Intervention Program	Donations
Family Planning	LINKS Adolescent Program	Residential Treatment for Children	Counseling Services
In Home Aide Services	Aid to the Blind	Community Alternative Programs	Advocacy for the Child
Child Care Block Grant	Adult Day Care	Medicaid	Recommendations to the Court
Adoption Assistance	General Assistance	NCNG Share the Warmth	Community Referrals for Services

FY2005 MAJOR OUTCOMES

- Exceed Work First goals for number employed, job retention rate, and providing employment services.
- 100% compliance for timely processing of MA benefits for families.
- Reorganize management duties for more cost-effective operation.
- Expand CAP In-Home Program for Disabled Adults by 28%.
- Increase fraud collections by 11%.
- Develop internal team approaches to provide enhanced customer service.
- Seek to be a participating county in a family-centered approach to serving children and families.
- Meet State and National Standards for quality performance in the Food Stamp Program for the third consecutive year.
- Continue efforts to comply with federal laws ensuring access for non-English speaking families to services.
- Utilize internal leadership program to address staff turnover due to retirement.
- Implement new agency security/safety measures.
- Implement a new intake process in Child Welfare Services that focuses on family strengths.
- Participate on State committees that develop social services policy.
- Prevent delinquent children from coming into foster care and from becoming involved with the Juvenile Justice System.
- Prevent children already involved in the court system from committing additional offenses.
- Assist youth in the DPR program to cooperate with the conditions of their probation.
- Make referrals for community services to prevent the need for out of home placements.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	7,560,957	8,499,979	8,197,521	8,877,072	8,776,702	276,723	3.3%	
Operating	7,237,261	8,603,066	7,640,986	8,626,119	8,624,735	21,669	0.3%	
Capital	28,758	99,300	83,137	89,700	89,700	(9,600)	-9.7%	
Other	4,746,178	5,243,050	4,491,306	5,178,861	5,178,861	(64,189)	-1.2%	
Total	19,573,154	22,445,395	20,412,950	22,771,752	22,669,998	224,603	1.0%	0
<i>Revenues</i>								
State/Federal	10,227,816	11,215,421	10,627,453	11,277,521	11,277,521	62,100	0.6%	
Other	388,943	436,593	428,411	460,824	460,824	24,231	5.6%	
Total	10,616,759	11,652,014	11,055,864	11,738,345	11,738,345	86,331	0.7%	0
Net County Cost	8,956,395	10,793,381	9,357,086	11,033,407	10,931,653	138,272	1.3%	0
<i>Positions</i>								
Full-time Equivalency	178.5	183.7	183.7	189.7	187.7	4.0	2.2%	
Part-time Equivalency	6.8	7.7	7.7	7.7	7.7	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is due to five (5) additional positions (\$188K), partially offset with the elimination of one (1) delinquency prevention position (\$48K) and higher cost of FY05 health benefits. The operating expense increase is due to the distribution of maintenance to the building and grounds and utilities (\$178K), upgrading 60 computers (\$35K) and a decrease in public assistance payments (\$233K) mainly due to a reduction in child care. Capital outlay includes funds for the replacement of 5 vehicles, with approximately 50% of the cost offset by federal and State financial assistance. The payments to other government agencies decrease (\$64K) is mainly due to a reduction in special assistance to adults allocations.

	FY 02-03 ACTUAL	*****FY 03-04***** CURRENT	ESTIMATE	*****FY 04-05***** REQUEST	RECOMM.	VARIANCE	% INC./ DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	5,794,270	6,357,767	6,150,411	6,533,172	6,457,388	99,621	1.6%	
	<i>Net increase due to 5 additional positions (\$158K) with elimination of 1 delinquency prevention position (\$37K)</i>							
Employee Benefits	1,766,687	2,142,212	2,047,110	2,343,900	2,319,314	177,102	8.3%	
	<i>Net increase due to higher cost of health benefit costs (\$175K) and benefits associated with additional FTE's (\$30K), and decreases due to unemployment claims (\$44K) and the elimination of one position (\$11K)</i>							
Total Personal Services	7,560,957	8,499,979	8,197,521	8,877,072	8,776,702	276,723	3.3%	0
Operating Expenditures								
Operating Supplies	179,782	267,950	265,965	306,748	305,633	37,683	14.1%	
	<i>Increase due to food and provisions (\$3K) and upgrading 60 computers (\$35K)</i>							
Travel & Subsistence	102,759	140,713	121,983	138,966	138,966	(1,747)	-1.2%	
	<i>Decrease due to the availability of county vehicles</i>							
Communications & Utilities	90,623	100,615	100,841	108,201	108,201	7,586	7.5%	
	<i>Increase due to telephone services (\$2.3K) and postage (\$5.3K)</i>							
Maintenance & Repairs	199,845	237,134	240,260	256,355	256,355	19,221	8.1%	
	<i>Increase due to higher facility maintenance and utility cost at Union Village (\$20K)</i>							
Professional Services	693,791	813,214	833,934	991,287	991,199	177,985	21.9%	
	<i>Increase due to additional interpreting services and temporary help (\$174K), medical services (\$1.1K) and legal services (\$2.2K)</i>							
Other Contracted Services	4,125	14,611	10,007	11,829	11,829	(2,782)	-19.0%	
	<i>Decrease due to advertising cost reductions</i>							
Transportation	147,196	175,689	160,854	181,062	181,062	5,373	3.1%	
	<i>Increase due to additional clients being served</i>							
Public Assistance	5,511,709	6,527,384	5,591,902	6,294,615	6,294,615	(232,769)	-3.6%	
	<i>Decrease due to lower than expected grant funding in public assistance programs (Child Care grant, \$250K)</i>							
Rentals	268,875	285,150	274,650	288,325	288,325	3,175	1.1%	
	<i>Increase due to rental of real property (\$4.8K) and decrease on rental of equipment (\$1.6K)</i>							
Insurance & Bonding	38,556	40,606	40,590	48,731	48,550	7,944	19.6%	
	<i>Increase due to property & casualty premiums</i>							
Total Operating Exps.	7,237,261	8,603,066	7,640,986	8,626,119	8,624,735	21,669	0.3%	0
Capital Outlay								
Office Furniture & Equip.	4,350	0	0	0	0	0	-	
Vehicles	0	89,300	67,043	89,700	89,700	400	0.4%	
	<i>5 replacement vehicles (approximately 50% of cost offset by revenue)</i>							
Other Equipment	0	10,000	16,094	0	0	(10,000)	-100.0%	
Buildings & Improvements	24,408	0	0	0	0	0	-	
Total Capital Outlay	28,758	99,300	83,137	89,700	89,700	(9,600)	-9.7%	0
Contracts, Grants, Sub.	4,774,635	5,268,050	4,518,186	5,203,861	5,203,861	(64,189)	-1.2%	0
	<i>Decrease due to lower than expected grant funding in public assistance programs (special assistance to adults, \$70K)</i>							
Interdept. Charges	(28,457)	(25,000)	(26,880)	(25,000)	(25,000)	0	0.0%	0
Total Expenditures	19,573,154	22,445,395	20,412,950	22,771,752	22,669,998	224,603	1.0%	0
Total Revenues	10,616,759	11,652,014	11,055,864	11,738,345	11,738,345	86,331	0.7%	0
	<i>Increase in federal and State funding (\$62K) and department service charge revenue (\$24K)</i>							
Net County Cost	8,956,395	10,793,381	9,357,086	11,033,407	10,931,653	138,272	1.3%	0

TRANSPORTATION AND NUTRITION

10-558100 & 10-558700

MISSION STATEMENT

To provide efficient transport for the citizens of Union County while working towards meeting the changing and increasing needs of the county's residents, employers and contracting agencies.

To provide services to the senior citizens of Union County which will enable them to maintain and improve their mental and physical health, thus enabling them to remain independent in their homes for longer periods of time.

AGENCY PROGRAMS

Home and Community Care Block Grant	Elderly and Disabled Transportation Assistance Prog.	Congregate Meals
Human Service Transportation	NCDOT Community Transportation Program	Home Delivered Meals
Rural General Public Program	NCDOT Technology/Capital Assistance Program	Supplemental Meals

FY2005 MAJOR OUTCOMES

Apply for, implement and oversee the grant programs listed above.

Provide 45,000+ trips to Union County citizens by June 30, 2005.

Assure federal and State compliance is maintained for all funding received.

Begin coordination efforts with adjacent counties to best utilize staff time and vehicles.

Generate reimbursement of approximately \$698K in grant funding by June 30, 2005.

Generate additional revenue of approximately \$9.5K through billing of outside agencies.

Assume responsibility for scheduling all DSS Medicaid trips while generating additional revenue from Medicaid for providing this service.

Continue to conduct search for additional volunteers for Home Delivered Program, targeting those areas currently unserved.

Serve 99,000+ meals (hot and Ensure Plus) to the senior citizens participating in one of the three offered services by June 30, 2005.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	643,183	766,573	750,473	812,411	812,411	45,838	6.0%	
Operating	383,410	424,947	421,316	473,697	473,697	48,750	11.5%	
Capital	127,289	118,332	95,448	200,500	200,500	82,168	69.4%	
Other	(205,238)	(234,045)	(211,819)	(275,539)	(275,539)	(41,494)	17.7%	
Total	948,644	1,075,807	1,055,418	1,211,069	1,211,069	135,262	12.6%	0
<i>Revenues</i>								
State/Federal	609,580	601,706	601,975	698,116	698,116	96,410	16.0%	
Other	95,323	65,650	82,588	84,270	84,270	18,620	28.4%	
Total	704,903	667,356	684,563	782,386	782,386	115,030	17.2%	0
Net County Cost	243,741	408,451	370,855	428,683	428,683	20,232	5.0%	0
<i>Positions</i>								
Full-time Equivalency	13.5	14.5	14.5	15.5	15.50	1.0	6.9%	-
Part-time Equivalency	8.7	13.4	13.4	13.4	13.40	-	0.0%	-

BUDGET HIGHLIGHTS

Personnel expense increase is due mainly to an additional position (\$35K) and higher FY05 health care costs. The increase in operating expenses is attributable to higher transportation costs (\$6K), fuel (\$21K) and an additional nutrition site route (\$19K). Portions of these costs are partially offset with additional transportation billing revenue (\$41K). Capital expenses include 5 replacement and 1 additional van-all of which are 90% NC DOT reimbursed and reflected in revenues.

TRANSPORTATION AND NUTRITION

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	535,647	631,719	609,786	652,266	652,266	20,547	3.3%	
				<i>Increase due to an additional position (\$25K)</i>				
Employee Benefits	107,536	134,854	140,687	160,145	160,145	25,291	18.8%	
				<i>Increase due to an additional position (\$10K) and higher health insurance costs</i>				
Total Personal Services	643,183	766,573	750,473	812,411	812,411	45,838	6.0%	0
Operating Expenditures								
Operating Supplies	222,001	246,701	234,770	251,050	251,050	4,349	1.8%	
Travel & Subsistence	5,920	11,940	10,178	10,495	10,495	(1,445)	-12.1%	
Communications & Utilities	9,405	11,426	12,010	12,740	12,740	1,314	11.5%	
Maintenance & Repairs	80,387	81,682	92,058	103,665	103,665	21,983	26.9%	
				<i>Increase due to higher fuel costs (\$21K)</i>				
Professional Services	3,996	6,885	6,860	3,060	3,060	(3,825)	-55.6%	
				<i>FY04 included bi-annual master plan update (\$4K)</i>				
Other Contracted Services	1,117	3,361	2,820	2,900	2,900	(461)	-13.7%	
Transportation	48,588	51,000	50,780	76,000	76,000	25,000	49.0%	
				<i>Increase due to higher nutrition division transportation costs of 11% (\$6K) and an additional nutrition site route (\$19K)</i>				
Rentals	1,200	2,500	2,400	2,460	2,460	(40)	-1.6%	
Insurance & Bonding	10,796	9,452	9,440	11,327	11,327	1,875	19.8%	
				<i>Increase due to higher insurance premiums</i>				
Total Operating Exps.	383,410	424,947	421,316	473,697	473,697	48,750	11.5%	0
Capital Outlay								
Office Furniture & Equip.	5,634	0	0	0	0	0	-	
Vehicles	121,655	118,332	95,448	200,500	200,500	82,168	69.4%	
				<i>Purchase of 5 replacement and 1 additional van - 90% NCDOT reimbursed</i>				
Total Capital Outlay	127,289	118,332	95,448	200,500	200,500	82,168	69.4%	0
Contracts, Grants, Sub.	1,748	8,870	1,910	5,570	5,570	(3,300)	-37.2%	
Debt Service								
General Debt Service	0	0	661	671	671	671	#DIV/0!	
Interdept. Charges	(206,986)	(242,915)	(214,390)	(281,780)	(281,780)	(38,865)	16.0%	
				<i>Increased revenue is due to 11% transportation rate increase and additional projected demand for FY05</i>				
Total Expenditures	948,644	1,075,807	1,055,418	1,211,069	1,211,069	135,262	12.6%	0
Total Revenues	704,903	667,356	684,563	782,386	782,386	115,030	17.2%	
Net County Cost	243,741	408,451	370,855	428,683	428,683	20,232	5.0%	0

MISSION STATEMENT

To provide Union County Veterans, dependents and survivors information about and assistance in applying for federal, State and local benefits resulting from service in the US Armed Forces and auxiliary services.

AGENCY PROGRAMS

Compensation	Burial Benefits	Vocational Rehabilitation
Home Loans	Pension	Veterans' Day Program
Scholarships	Education Transportation	Health Care and Insurance

FY2005 MAJOR OUTCOMES

Initiate outreach program through Union County Libraries.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	107,333	139,091	140,131	142,971	142,971	3,880	2.8%	
Operating	35,668	37,408	37,330	44,942	44,942	7,534	20.1%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	143,001	176,499	177,461	187,913	187,913	11,414	6.5%	0
<i>Revenues</i>								
State/Federal	2,000	2,000	2,000	2,000	2,000	0	0.0%	
Other	41	50	0	50	50	0	0.0%	
Total	2,041	2,050	2,000	2,050	2,050	0	0.0%	0
Net County Cost	140,960	174,449	175,461	185,863	185,863	11,414	6.5%	0
<i>Positions</i>								
Full-time Equivalency	2.0	3.0	3.0	3.0	3.0	-	0.0%	
Part-time Equivalency	0.5	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Personnel cost increase is attributable to higher health care costs in FY05. Operating expenditures increase is due to higher transportation rates for FY05 and full funding of projected demand for transportation services.

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	82,800	104,472	104,220	104,278	104,278	(194)	-0.2%	
Employee Benefits	24,533	34,619	35,911	38,693	38,693	4,074	11.8%	
Total Personal Services	107,333	139,091	140,131	142,971	142,971	3,880	2.8%	0
<i>Operating Expenditures</i>								
Operating Supplies	1,370	2,460	2,228	1,865	1,865	(595)	-24.2%	
Travel & Subsistence	855	775	896	915	915	140	18.1%	
Communications & Utilities	1,322	1,275	1,275	1,350	1,350	75	5.9%	
Maintenance & Repairs	390	525	467	475	475	(50)	-9.5%	
Professional Services	0	0	90	96	96	96	#DIV/0!	
Transportation	31,342	31,725	31,725	39,462	39,462	7,737	24.4%	
Insurance & Bonding	389	648	649	779	779	131	20.2%	
Total Operating Exps.	35,668	37,408	37,330	44,942	44,942	7,534	20.1%	0
Total Expenditures	143,001	176,499	177,461	187,913	187,913	11,414	6.5%	0
Total Revenues	2,041	2,050	2,000	2,050	2,050	0	0.0%	
Net County Cost	140,960	174,449	175,461	185,863	185,863	11,414	6.5%	0

MISSION STATEMENT

AGENCY PROGRAMS

Juvenile Crime Prevention	Shelter Care
Positive Impact	Home Based
Youth & Family Support	Uwharrie Group Home

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	0	0	0	0	0	0	-	
Capital	0	0	0	0	0	0	-	
Other	325,040	370,523	370,523	371,619	371,619	1,096	0.3%	
Total	325,040	370,523	370,523	371,619	371,619	1,096	0.3%	0
<i>Revenues</i>								
State/Federal	325,595	370,523	370,523	371,619	371,619	1,096	0.3%	
Other	0	0	0	0	0	0	-	
Total	325,595	370,523	370,523	371,619	371,619	1,096	0.3%	0
Net County Cost	(555)	0	0	0	0	0	-	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Juvenile Crime Prev.</u>								
<i>Contracts, Grants, Sub.</i>	7,941	11,463	11,463	8,040	8,040	(3,423)	-29.9%	0
<i>Revenues</i>	7,941	11,463	11,463	8,040	8,040	(3,423)	-29.9%	0
Net County Cost	0	0	0	0	0	0		0
<u>Positive Impact</u>								
<i>Contracts, Grants, Sub.</i>	253,815	284,433	284,433	288,853	288,853	4,420	1.6%	0
<i>Revenues</i>	255,270	284,433	284,433	288,853	288,853	4,420	1.6%	0
Net County Cost	(1,455)	0	0	0	0	0		0
<u>Uwharrie Group Home</u>								
<i>Contracts, Grants, Sub.</i>	3,900	0	0	0	0	0	-	0
<i>Revenues</i>	3,000	0	0	0	0	0	-	0
Net County Cost	900	0	0	0	0	0		0
<u>Shelter Care</u>								
<i>Contracts, Grants, Sub.</i>	19,571	24,814	24,814	24,814	24,814	0	0.0%	0
<i>Revenues</i>	19,571	24,814	24,814	24,814	24,814	0	0.0%	0
Net County Cost	0	0	0	0	0	0		0
<u>Home Based</u>								
<i>Contracts, Grants, Sub.</i>	39,813	29,813	29,813	30,000	30,000	187	0.6%	0
<i>Revenues</i>	39,813	29,813	29,813	30,000	30,000	187	0.6%	0
Net County Cost	0	0	0	0	0	0		0
<u>Youth & Family Support</u>								
<i>Contracts, Grants, Sub.</i>	0	20,000	20,000	19,912	19,912	(88)	-0.4%	0
<i>Revenues</i>	0	20,000	20,000	19,912	19,912	(88)	-0.4%	0
Net County Cost	0	0	0	0	0	0		0
Total Expenditures	325,040	370,523	370,523	371,619	371,619	1,096	0.3%	0
Total Revenues	325,595	370,523	370,523	371,619	371,619	1,096	0.3%	0
Net County Cost	(555)	0	0	0	0	0	-	0

MISSION STATEMENT

AGENCY PROGRAMS

Mental Health	CATS	Community Shelter	Union Regional Medical
Community Health Services	Turning Point	Community Action	Criminal Justice Partnership
Arc of Union County	UDI Sheltered	Council on Aging	

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	0	100,817	100,817	0	0	(100,817)	-100.0%	0
Capital	0	0	0	0	0	0	-	0
Other	1,030,414	1,104,471	1,110,748	1,143,437	1,112,897	8,426	0.8%	0
Total	<u>1,030,414</u>	<u>1,205,288</u>	<u>1,211,565</u>	<u>1,143,437</u>	<u>1,112,897</u>	<u>(92,391)</u>	<u>-7.7%</u>	<u>0</u>
<i>Revenues</i>								
State/Federal	231,397	327,228	329,216	230,584	230,584	0	0.0%	226,411
Other	1,749,000	1,783,930	2,288,299	2,086,781	2,086,781	206,207	11.6%	348,900
Total	<u>1,980,397</u>	<u>2,111,158</u>	<u>2,617,515</u>	<u>2,317,365</u>	<u>2,317,365</u>	<u>206,207</u>	<u>9.8%</u>	<u>575,311</u>
Net County Cost	<u>(949,983)</u>	<u>(905,870)</u>	<u>(1,405,950)</u>	<u>(1,173,928)</u>	<u>(1,204,468)</u>	<u>(298,598)</u>	<u>33.0%</u>	<u>(575,311)</u>
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in Mental Health is attributable to an increase in ABC revenues available for mental health. The increase in CATS is due to projected 4% increase in County contributions to the program. The increase in Council on Aging is attributable to an increase in revenues available for aging programs. The revenue increase from Union Regional Medical Center is due to increased revenue projections based on current information. The reduction in the Criminal Justice Partnership program is attributable to this being a one time grant.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Mental Health</u>								
<i>Operating Expenditures</i>	99,961	102,960	99,961	102,960	102,960	0	0.0%	
<i>Contracts, Grants, Sub.</i>	534,968	534,702	536,152	536,152	536,152	1,450	0.3%	
<i>Revenues</i>	349,000	348,900	350,350	350,350	350,350	1,450	0.4%	
Net County Cost	285,929	288,762	285,763	288,762	288,762	0		0
<u>Community Health Srv</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	5,000	0	0	-	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	0	0	0	5,000	0	0		0
<u>Arc of Union County</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	15,040	0	0	-	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	0	0	0	15,040	0	0		0
<u>CATS</u>								
<i>Contracts, Grants, Sub.</i>	0	70,060	75,898	72,863	72,863	2,803	4.0%	
<i>Revenues</i>	0	35,030	37,949	36,431	36,431	1,401	4.0%	
Net County Cost	0	35,030	37,949	36,432	36,432	1,402		0
<u>Turning Point</u>								
<i>Contracts, Grants, Sub.</i>	18,750	25,000	25,000	30,000	25,000	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	18,750	25,000	25,000	30,000	25,000	0		0
<u>UDI Sheltered</u>								
<i>Contracts, Grants, Sub.</i>	26,500	26,500	26,500	26,500	26,500	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	26,500	26,500	26,500	26,500	26,500	0		0
<u>Community Shelter</u>								
<i>Contracts, Grants, Sub.</i>	10,000	10,000	10,000	15,000	10,000	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	10,000	10,000	10,000	15,000	10,000	0		0
<u>Community Action</u>								
<i>Contracts, Grants, Sub.</i>	76,338	76,338	76,338	76,338	76,338	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	76,338	76,338	76,338	76,338	76,338	0		0
<u>Council on Aging</u>								
<i>Contracts, Grants, Sub.</i>	263,897	258,911	260,899	263,584	263,084	4,173	1.6%	
<i>Revenues</i>	231,397	226,411	228,399	230,584	230,584	4,173	1.8%	
Net County Cost	32,500	32,500	32,500	33,000	32,500	0		0
<u>Union Regional Medical</u>								
<i>Revenues</i>	1,400,000	1,400,000	1,900,000	1,700,000	1,700,000	300,000	21.4%	
Net County Cost	(1,400,000)	(1,400,000)	(1,900,000)	(1,700,000)	(1,700,000)	(300,000)		0
<u>Criminal Justice Part.</u>								
<i>Operating Expenditures</i>	0	100,817	100,817	0	0	(100,817)	-100.0%	
<i>Revenues</i>	0	100,817	100,817	0	0	(100,817)	-100.0%	
Net County Cost	0	0	0	0	0	0		0
Total Expenditures	1,030,414	1,205,288	1,211,565	1,143,437	1,112,897	(92,391)	-7.7%	0
Total Revenues	1,980,397	2,111,158	2,617,515	2,317,365	2,317,365	206,207	9.8%	0
Net County Cost	(949,983)	(905,870)	(1,405,950)	(1,173,928)	(1,204,468)	(298,598)	33.0%	0

MISSION STATEMENT

AGENCY PROGRAMS

School Capital Outlay-State Bond	School Debt Service	School Traffic Control
School Current Expense	Sinking Fund	
School Capital Outlay	Education Planning	

FY2005 MAJOR OUTCOMES

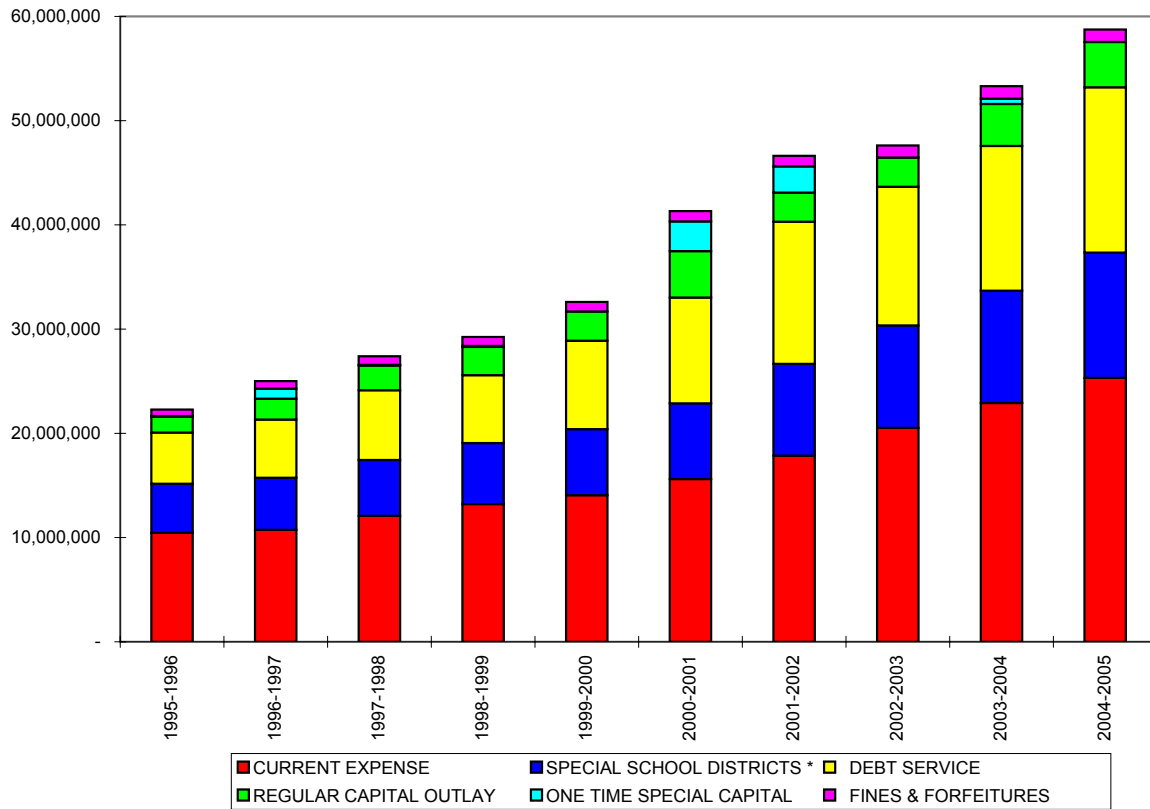
FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	23,711	0	0	0	0	0	-	
Operating	408	175,080	140,910	0	0	(175,080)	-100.0%	
Capital	0	0	0	0	0	0	-	
Other	36,749,843	41,835,677	41,330,747	59,714,290	52,211,892	10,376,215	24.8%	
Total	36,773,962	42,010,757	41,471,657	59,714,290	52,211,892	10,201,135	24.3%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	3,738,846	800,000	888,278	1,017,775	1,017,775	217,775	27.2%	
Total	3,738,846	800,000	888,278	1,017,775	1,017,775	217,775	27.2%	0
Net County Cost	33,035,116	41,210,757	40,583,379	58,696,515	51,194,117	9,983,360	24.2%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>School Cap Outlay-State</u>								
<i>Contracts, Grants, Sub.</i>	126,303	0	0	0	0	0	-	
<i>Revenues</i>	126,303	0	0	0	0	0	-	
Net County Cost	0	0	0	0	0	0		0
<u>School Current Expense</u>								
<i>Contracts, Grants, Sub.</i>	20,519,344	22,908,030	22,908,030	26,515,229	25,317,925	2,409,895	10.5%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	20,519,344	22,908,030	22,908,030	26,515,229	25,317,925	2,409,895		0
<u>School Capital Outlay</u>								
<i>Interfund Transfers</i>	2,800,000	4,537,797	4,537,797	10,650,100	4,345,006	(192,791)	-4.2%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	2,800,000	4,537,797	4,537,797	10,650,100	4,345,006	(192,791)		0
<u>School Debt Service</u>								
<i>Debt Service</i>	13,304,196	14,389,850	13,884,920	15,862,253	15,862,253	1,472,403	10.2%	
<i>Revenues</i>	3,612,543	800,000	888,278	1,017,775	1,017,775	217,775	27.2%	
Net County Cost	9,691,653	13,589,850	12,996,642	14,844,478	14,844,478	1,254,628		0
<u>Sinking Fund</u>								
<i>Interfund Transfers</i>	0	0	0	6,686,708	6,686,708	6,686,708	#DIV/0!	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	0	0	0	6,686,708	6,686,708	6,686,708		0
<u>Education Planning</u>								
<i>Operating Expense</i>	0	175,000	140,910	0	0	(175,000)	-100.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	0	175,000	140,910	0	0	(175,000)		0
<u>School Traffic Control</u>								
<i>Personal Services</i>	23,711	0	0	0	0	0	-	
<i>Operating Expense</i>	408	80	0	0	0	(80)	-100.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	24,119	80	0	0	0	(80)		0
Total Expenditures	36,773,962	42,010,757	41,471,657	59,714,290	52,211,892	10,201,135	24.3%	0
Total Revenues	3,738,846	800,000	888,278	1,017,775	1,017,775	217,775	27.2%	0
Net County Cost	33,035,116	41,210,757	40,583,379	58,696,515	51,194,117	9,983,360	24.2%	0

TOTAL SCHOOLS FUNDING

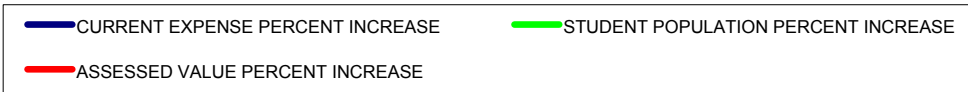
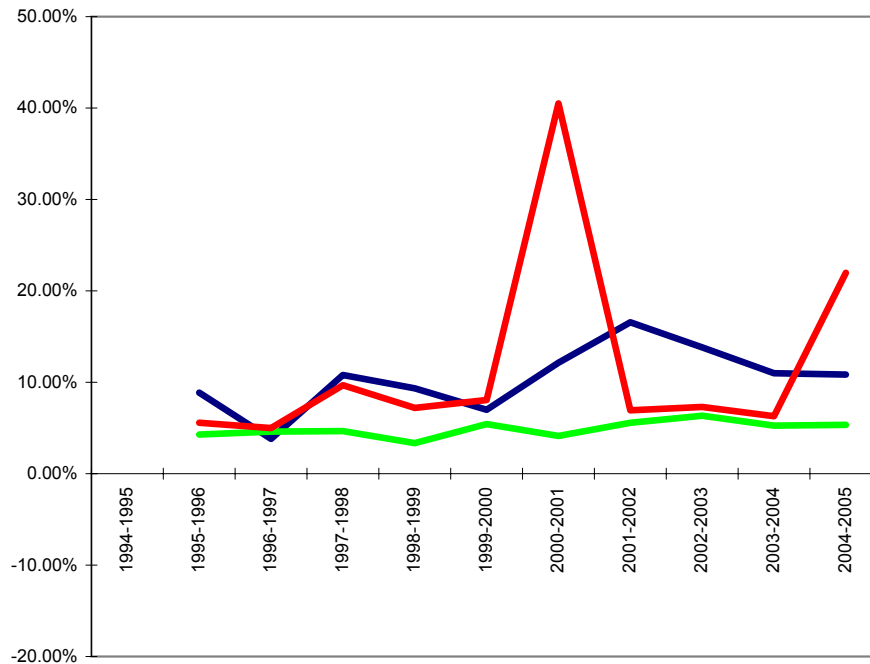


FISCAL YEAR	CURRENT EXPENSE	SPECIAL SCHOOL DISTRICTS *	DEBT SERVICE	REGULAR CAPITAL OUTLAY	ONE TIME SPECIAL CAPITAL	TOTAL COUNTY CONTRIBUTION TO SCHOOLS	FINES & FORFEITURES	TOTAL FUNDING
1995-1996	10,450,000	4,710,105	4,912,629	1,534,161	47,686	21,654,581	626,132	22,280,713
1996-1997	10,740,510	4,997,725	5,582,995	2,000,000	961,868	24,283,098	727,245	25,010,343
1997-1998	12,078,322	5,359,048	6,695,759	2,366,579	66,186	26,565,894	827,982	27,393,876
1998-1999	13,211,569	5,854,399	6,510,161	2,712,921	94,297	28,383,347	863,115	29,246,462
1999-2000	14,059,752	6,338,782	8,481,854	2,805,780	-	31,686,168	917,224	32,603,392
2000-2001	15,612,388	7,262,526	10,146,999	4,458,706	2,848,596	40,329,216	994,312	41,323,528
2001-2002	17,860,537	8,803,367	13,631,426	2,800,000	2,511,599	45,606,929	1,017,679	46,624,608
2002-2003	20,519,344	9,828,755	13,304,196	2,800,000	-	46,452,295	1,164,746	47,617,041
2003-2004	22,908,030	10,776,023	13,884,920	4,027,314	510,483	52,106,770	1,200,000	53,306,770
2004-2005	25,317,925	12,018,991	15,862,253	4,345,006	-	57,544,175	1,200,000	58,744,175

NOTE: This schedule excludes bond funds

* - Amounts for fiscal years 1995-2003 represent actual payments to the Schools and/or the General Capital Project Fund for Education. The amount shown for the 2003-2004 fiscal year is the estimated year end amount.

COMPARISON OF SCHOOL CURRENT EXPENSE PER STUDENT, STUDENT POPULATION AND ASSESSED VALUE INCREASES



	CURRENT EXPENSE	SPECIAL SCHOOL DISTRICTS *	TOTAL AVAILABLE CURRENT EXPENSE	CURRENT EXPENSE PERCENT INCREASE	CURRENT EXPENSE PER STUDENT	CURRENT EXPENSE PERCENT INCREASE	STUDENT POPULATION**	STUDENT POPULATION PERCENT INCREASE	ASSESSED VALUE IN MILLIONS	ASSESSED VALUE PERCENT INCREASE
1994-1995	9,500,000	4,425,373	13,925,373		789		17,660		4,479,332	
1995-1996	10,450,000	4,710,105	15,160,105	8.87%	823	4.40%	18,416	4.28%	4,729,065	5.58%
1996-1997	10,740,510	4,997,725	15,738,235	3.81%	817	-0.76%	19,264	4.60%	4,965,080	4.99%
1997-1998	12,078,322	5,359,048	17,437,370	10.80%	865	5.86%	20,162	4.66%	5,445,525	9.68%
1998-1999	13,211,569	5,854,399	19,065,968	9.34%	915	5.80%	20,836	3.34%	5,837,284	7.19%
1999-2000	14,059,752	6,338,782	20,398,534	6.99%	929	1.48%	21,967	5.43%	6,308,030	8.06%
2000-2001	15,612,388	7,262,526	22,874,914	12.14%	1,000	7.69%	22,875	4.13%	8,863,213	40.51%
2001-2002	17,860,537	8,803,367	26,663,904	16.56%	1,104	10.41%	24,149	5.57%	9,477,687	6.93%
2002-2003	20,519,344	9,828,755	30,348,099	13.82%	1,182	7.03%	25,680	6.34%	10,169,868	7.30%
2003-2004	22,908,030	10,776,023	33,684,053	10.99%	1,246	5.44%	27,031	5.26%	10,809,222	6.29%
2004-2005	25,317,925	12,018,991	37,336,916	10.84%	1,311	5.22%	28,475	5.34%	13,184,442	21.97%

* - Amounts for fiscal years 1994-2003 represent actual payments to the Schools and / or General Capital Project Fund for Education. The amount shown for the 2003-2004 fiscal year is the estimated year end amount.

** - Student population source UCPS

MISSION STATEMENT

AGENCY PROGRAMS

- Community College
- Community College-Operations
- Literacy Council

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	0	0	0	0	0	0	-	
Capital	0	1,289,517	1,289,517	0	0	(1,289,517)	-100.0%	
Other	527,000	955,712	962,202	1,271,724	1,065,589	109,877	11.5%	
Total	527,000	2,245,229	2,251,719	1,271,724	1,065,589	(1,179,640)	-52.5%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	0	0	0	0	0	-	0
Net County Cost	527,000	2,245,229	2,251,719	1,271,724	1,065,589	(1,179,640)	-52.5%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Community College</u>								
<i>Capital Outlay</i>	0	1,289,517	1,289,517	0	0	(1,289,517)	-100.0%	
<i>Debt Service</i>	0	286,712	293,202	297,724	297,724	11,012	3.8%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	0	1,576,229	1,582,719	297,724	297,724	(1,278,505)		0
<u>Community College-Op</u>								
<i>Contracts, Grants, Sub.</i>	525,000	667,000	667,000	969,000	765,865	98,865	14.8%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	525,000	667,000	667,000	969,000	765,865	98,865		0
<u>Literacy Council</u>								
<i>Contracts, Grants, Sub.</i>	2,000	2,000	2,000	5,000	2,000	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	2,000	2,000	2,000	5,000	2,000	0		0
Total Expenditures	527,000	2,245,229	2,251,719	1,271,724	1,065,589	(1,179,640)	-52.5%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	527,000	2,245,229	2,251,719	1,271,724	1,065,589	(1,179,640)	-52.5%	0

MISSION STATEMENT

To provide library materials, information, and library and educational services to the citizens of Union County.

AGENCY PROGRAMS

Circulation and Technical Services	Children's Services	Reference Services
Automation Services	Reader's Services	InterLibrary Loan Services
Genealogy & Local History Services	Young Adult Services	Hispanic Services
Branch Services	Outreach & Reap Vans	Administration

FY2005 MAJOR OUTCOMES

- Further develop resources, programs and services to reflect the needs of the community.
- Educate the public to join and use the library as an educational resource.
- Continue to prioritize existing programs and develop them to their full potential, with emphasis on Hispanic Services and multi-cultural programs.
- Continue to develop the knowledge and skills of staff and help them meet the changing needs of the library.
- Insure the availability of materials and information to library users across the County within 24 hours.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	1,882,013	2,456,270	2,404,075	2,710,113	2,596,940	140,670	5.7%	
Operating	775,887	729,674	731,239	842,781	792,781	63,107	8.6%	
Capital	20,191	31,087	30,876	70,000	10,000	(21,087)	-67.8%	
Other	0	176,415	180,409	183,191	183,191	6,776	3.8%	
Total	2,678,091	3,393,446	3,346,599	3,806,085	3,582,912	189,466	5.6%	0
<i>Revenues</i>								
State/Federal	201,307	200,833	171,928	171,928	171,928	(28,905)	-14.4%	
Other	89,315	68,000	117,177	81,000	81,000	13,000	19.1%	
Total	290,622	268,833	289,105	252,928	252,928	(15,905)	-5.9%	0
Net County Cost	2,387,469	3,124,613	3,057,494	3,553,157	3,329,984	205,371	6.6%	0
<i>Positions</i>								
Full-time Equivalency	44.8	50.0	50.0	54.3	51.3	1.3	2.6%	
Part-time Equivalency	10.2	14.2	14.2	15.0	15.0	0.8	5.6%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to additional positions in FY05 (2.1 FTE, \$97K) and higher health care costs. Operating expense increase is due to additional library circulation materials (\$50K), a time clock system (\$6K), and property and casualty insurance (\$5K). Capital outlay for FY05 includes funds for an additional security camera system (\$10K). The increase in other expenses is due to higher debt service costs associated with the Library facilities. Revenues decreased based on a non-recurring federal grant received in FY04.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	1,461,839	1,871,031	1,856,100	2,050,646	1,968,395	97,364	5.2%	
	<i>Increase due to additional personnel positions (2.1 FTE, \$76.8K) and increased funding of positions (\$8.2K)</i>							
Employee Benefits	420,174	585,239	547,975	659,467	628,545	43,306	7.4%	
	<i>Increase due to higher health care costs (\$17K) and additional personnel positions (2.1 FTE, \$20.2K)</i>							
Total Personal Services	1,882,013	2,456,270	2,404,075	2,710,113	2,596,940	140,670	5.7%	0
Operating Expenditures								
Operating Supplies	588,416	530,759	535,403	638,265	588,265	57,506	10.8%	
	<i>Increase for Library circulation materials (\$50K) and a time clock system (\$6K)</i>							
Travel & Subsistence	3,892	5,300	4,464	5,390	5,390	90	1.7%	
Communications & Utilities	56,549	66,800	65,306	68,800	68,800	2,000	3.0%	
Maintenance & Repairs	74,047	63,341	63,395	64,660	64,660	1,319	2.1%	
Professional Services	24,622	11,200	11,320	8,600	8,600	(2,600)	-23.2%	
	<i>Decrease based on federal grant expenses in FY04</i>							
Other Contracted Services	2,227	2,480	2,024	2,053	2,053	(427)	-17.2%	
Rentals	17,322	24,364	23,900	24,500	24,500	136	0.6%	
Insurance & Bonding	8,812	25,430	25,427	30,513	30,513	5,083	20.0%	
	<i>Increase in property and casualty insurance premiums</i>							
Total Operating Exps.	775,887	729,674	731,239	842,781	792,781	63,107	8.6%	0
Capital Outlay								
Office Furniture & Equip.	6,116	17,000	16,977	10,000	10,000	(7,000)	-41.2%	
	<i>Additional security camera system (\$10K) in FY05</i>							
Vehicles	14,075	14,087	13,899	0	0	(14,087)	-100.0%	
Other Equipment	0	0	0	0	0	0	-	
Land & Land Impr.	0	0	0	0	0	0	-	
Buildings & Improvements	0	0	0	60,000	0	0	-	
Total Capital Outlay	20,191	31,087	30,876	70,000	10,000	(21,087)	-67.8%	0
Debt Service								
	0	176,415	180,409	183,191	183,191	6,776	3.8%	
	<i>Increase due to actual debt service costs associated with the Library facilities</i>							
Interdept. Charges	0	0	0	0	0	0	-	
Total Expenditures	2,678,091	3,393,446	3,346,599	3,806,085	3,582,912	189,466	5.6%	0
Total Revenues	290,622	268,833	289,105	252,928	252,928	(15,905)	-5.9%	0
	<i>Decrease based on federal grant in FY04</i>							
Net County Cost	2,387,469	3,124,613	3,057,494	3,553,157	3,329,984	205,371	6.6%	0

PARKS AND RECREATION

10-5613XX

MISSION STATEMENT

To provide quality recreational activities for all citizens, through safe and well-maintained parks, hands-on outdoor activities, well organized athletic programs, senior games competition, and other special events.

AGENCY PROGRAMS

Wildlife Education	Activities for Recreation	Special Recreational Activities
Conservation Education	Recreational Sites and Venues	Conservation of Natural Resources
Financial Support for Local Recreational Associations	Special Events Areas	

FY2005 MAJOR OUTCOMES

Provide new Park location (Jesse Helms Park) with facilities to better serve the eastern part of Union County.

Increase customer focus and better management of reservations through payment by credit/debit cards over the phone, via the internet, or in person.

Provide new and upgraded facilities for the enjoyment of visitors to Cane Creek Park (i.e. miniature golf facilities, concession stand, new games area, soccer field, etc.)

Provide essential resale items required to draw potential customers to the park. Add a variety of choices available at the Park's Concession Stand through contracted services.

Increase accessibility for all citizens to many areas that are not currently accessible in the campground area of Cane Creek Park.

To advertise and make the Festival Area available for use by many varied and diversified groups. Irrigate the fields at the park, which will allow for a better turf base and a safer play area. Install a fence at the park.

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	705,792	785,199	788,934	893,164	893,164	107,965	13.8%	
Operating	318,989	354,148	314,122	328,959	328,959	(25,189)	-7.1%	
Capital	178,838	817,086	740,617	330,250	134,950	(682,136)	-83.5%	
Other	296,209	684,890	689,033	748,492	748,492	63,602	9.3%	
Total	<u>1,499,828</u>	<u>2,641,323</u>	<u>2,532,706</u>	<u>2,300,865</u>	<u>2,105,565</u>	<u>(535,758)</u>	<u>-20.3%</u>	<u>0</u>
<i>Revenues</i>								
State/Federal	0	5,500	0	0	0	(5,500)	-100.0%	
Other	418,650	371,475	346,411	341,100	341,100	(30,375)	-8.2%	
Total	<u>418,650</u>	<u>376,975</u>	<u>346,411</u>	<u>341,100</u>	<u>341,100</u>	<u>(35,875)</u>	<u>-9.5%</u>	<u>0</u>
Net County Cost	<u>1,081,178</u>	<u>2,264,348</u>	<u>2,186,295</u>	<u>1,959,765</u>	<u>1,764,465</u>	<u>(499,883)</u>	<u>-22.1%</u>	<u>0</u>
<i>Positions</i>								
Full-time Equivalency	14.0	14.0	14.0	16.0	16.0	2.0	14.3%	
Part-time Equivalency	9.6	9.4	9.4	9.4	9.4	0.0	0.3%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is attributable two additional positions (\$96K) and higher health care costs. The decrease in operating expenses is due to one time master plan expense in FY04 (\$36K). Capital outlay for FY05 includes replacement skid loader and lawn mower (\$43.2K), Cane Creek Park concession stand improvements (\$20K), day use area paving (\$31.3K) and day use area picnic site renovations (\$25K), and additional irrigation system and fencing at Fred Kirby Park (\$15.5K).

	<u>FY 02-03</u> <u>ACTUAL</u>	<u>*****FY 03-04*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 04-05*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
EXPENDITURES								
Personal Services								
Salaries & Wages	559,469	617,354	617,354	684,353	684,353	66,999	10.9%	
				<i>Increase due to two additional positions (\$72.4K)</i>				
Employee Benefits	146,323	167,845	171,580	208,811	208,811	40,966	24.4%	
				<i>Increase due to higher health benefits costs (\$16K) and additional positions (\$24K)</i>				
Total Personal Services	705,792	785,199	788,934	893,164	893,164	107,965	13.8%	0
Operating Expenditures								
Operating Supplies	94,860	99,540	88,428	99,420	99,420	(120)	-0.1%	
Travel & Subsistence	4,372	7,750	4,308	6,800	6,800	(950)	-12.3%	
Communications & Utilities	55,711	65,550	70,191	77,984	77,984	12,434	19.0%	
				<i>Increase due to additional requirements and higher cost of utilities (\$11K)</i>				
Maintenance & Repairs	56,175	62,519	63,130	63,226	63,226	707	1.1%	
Professional Services	80,858	88,734	62,100	49,208	49,208	(39,526)	-44.5%	
				<i>Decrease due to expense for master plan (FY04, \$36K), budget reduction (\$16K) to more accurately reflect requirements, increase for surveys (\$9K)</i>				
Other Contracted Services	8,860	8,850	5,405	7,910	7,910	(940)	-10.6%	
Transportation	461	660	970	1,338	1,338	678	102.7%	
Rentals	10,191	7,150	6,200	7,000	7,000	(150)	-2.1%	
Insurance & Bonding	7,501	13,395	13,390	16,073	16,073	2,678	20.0%	
				<i>Increase due to higher property and casualty premiums</i>				
Total Operating Exps.	318,989	354,148	314,122	328,959	328,959	(25,189)	-7.1%	0
Capital Outlay								
Office Furniture & Equip.	8,808	6,000	6,000	0	0	(6,000)	-100.0%	
Vehicles	32,755	20,000	19,906	22,000	0	(20,000)	-100.0%	
Other Equipment	64,388	26,900	49,333	63,200	63,200	36,300	134.9%	
				<i>Replacement skid steer loader (\$34.9K), replacement lawn mower (\$8.3K) and concession stand improvements (\$20K)</i>				
Land & Land Impr.	72,887	692,090	629,408	245,050	71,750	(620,340)	-89.6%	
				<i>Day Use Area paving (\$31.3K), DUA picnic site renovations (\$25K) and Fred Kirby Park irrigation and fencing (\$15.5K)</i>				
Buildings & Improvements	0	72,096	35,970	0	0	(72,096)	-100.0%	
Total Capital Outlay	178,838	817,086	740,617	330,250	134,950	(682,136)	-83.5%	0
Contracts, Grants, Sub.	215,714	225,000	225,000	225,000	225,000	0	0.0%	
				<i>Community grant funds</i>				
Debt Services	20,495	19,890	24,033	23,492	23,492	3,602	18.1%	
Interfund Transfers	60,000	440,000	440,000	500,000	500,000	60,000	13.6%	
				<i>Contributions to 5-year CIP and federal /State grant matches</i>				
Total Expenditures	1,499,828	2,641,323	2,532,706	2,300,865	2,105,565	(535,758)	-20.3%	0
Total Revenues	418,650	376,975	346,411	341,100	341,100	(35,875)	-9.5%	0
				<i>Decrease due to State grants in FY04 (\$5.5K) and decrease in service charge estimates (\$30.8K)</i>				
Net County Cost	1,081,178	2,264,348	2,186,295	1,959,765	1,764,465	(499,883)	-22.1%	0

	FY 02-03 <u>ACTUAL</u>	*****FY 03-04*****		*****FY 04-05*****			% INC./ <u>DEC.</u>	<u>ADOPTED</u>
		<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>		
<u>Arts Council</u>								
<i>Contracts, Grants, Sub.</i>	45,000	45,000	45,000	55,000	45,000	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	45,000	45,000	45,000	55,000	45,000	0		0
<u>Historical Properties</u>								
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	7,000	5,000	0	0.0%	
<i>Revenues</i>	849	1,000	700	700	700	(300)	-30.0%	
Net County Cost	4,151	4,000	4,300	6,300	4,300	300		0
<u>Union Symphony</u>								
<i>Contracts, Grants, Sub.</i>	0	1,000	1,000	0	0	(1,000)	-100.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	0	1,000	1,000	0	0	(1,000)		0
<u>A. Jackson Hist. Found.</u>								
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	0	0	(5,000)	-100.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	5,000	5,000	5,000	0	0	(5,000)		0
Total Expenditures	55,000	56,000	56,000	62,000	50,000	(6,000)	-10.7%	0
Total Revenues	849	1,000	700	700	700	(300)	-30.0%	0
Net County Cost	54,151	55,000	55,300	61,300	49,300	(5,700)	-10.4%	0

WATER AND SEWER FUND

61-571100

MISSION STATEMENT

To provide water and sewer infrastructure that supports residential, commercial/industrial and agricultural needs while meeting federal and State regulations and providing our customer base with acceptable levels of service at cost effective rates.

AGENCY PROGRAMS

Billing	Engineering Review	Water Distribution
Customer Service	New Construction Inspections	Wastewater Collection & Treatment
CIP Management & Inspection	Self-Help	Wastewater Collection & Treatment

FY2004 MAJOR OUTCOMES

- Provide quality and cost effective water and sewer service to our current base as well as future customers.
- Continue reviewing options for updating the Extension Policy to better reflect conditions in the development and construction industries.
- Expand the automated meter reading program to improve efficiency and accuracy of the meter reading process.
- Continue the expansion of water and sewer infrastructure to mee County needs.
- Develop a comprehensive geo-data base and map of the sewer system.
- Prepare and update the Capital Improvement Plan on a semi-annual basis.
- Continue to provide high quality service to enhance and maintain Union County as a great place to live and work.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	3,677,580	4,191,090	4,020,593	4,464,902	4,464,902	273,812	6.5%	
Operating	4,975,196	5,467,429	5,262,081	5,918,618	5,918,618	451,189	8.3%	
Capital	3,904,872	1,305,117	875,324	1,601,951	1,152,951	(152,166)	-11.7%	
Other	28,666,489	20,517,144	20,123,046	17,850,973	17,850,973	(2,666,171)	-13.0%	
Total	41,224,137	31,480,780	30,281,044	29,836,444	29,387,444	(2,093,336)	-6.6%	0
<i>Revenues</i>								
State/Federal	211,016	0	0	0	0	0	-	
Other	53,855,580	17,918,011	21,452,103	20,929,154	20,929,154	3,011,143	16.8%	0
Total	54,066,596	17,918,011	21,452,103	20,929,154	20,929,154	3,011,143	16.8%	0
Net County Cost	(12,842,459)	13,562,769	8,828,941	8,907,290	8,458,290	(5,104,479)	-37.6%	0
<i>Positions</i>								
Full-time Equivalency	88.4	88.9	88.9	88.9	88.9	-	0.0%	
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	0.0%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to the implementation of FY04 and recommended FY05 pay plan and merit adjustments. Operating expense increase is principally due to higher maintenance and repair costs as a function of an expanding utility system, higher utility costs attributable to both utility rate increases and additional infrastructure and higher chemical costs. Capital outlay includes various asset additions and replacements. Other expense decline is due to FY05's reduced transfer to the Water & Sewer CPO (\$12.2M in FY04 to \$10M in FY05) and due to declining debt service requirements. The increase in revenues is mainly attributable to customer growth and higher consumption (capacity revenue, \$1.3M), higher revenue associated with water and sewer sales (customer growth and use, \$1.2M) and late payment and disconnect fees (\$0.6M).

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
EXPENDITURES								
Personal Services								
Salaries & Wages	2,851,546	3,177,439	3,039,020	3,347,562	3,347,562	170,123	5.4%	
								<i>Increase due to the FY04 pay plan and merit adjustments and the recommended FY05 pay plan and merit adjustments (\$129K)</i>
Employee Benefits	826,034	1,013,651	981,573	1,117,340	1,117,340	103,689	10.2%	
								<i>Increase due to higher health care cost in FY05 (\$74K) and pay plan and merit adjustments for FY04 and recommended for FY05</i>
Total Personal Services	3,677,580	4,191,090	4,020,593	4,464,902	4,464,902	273,812	6.5%	0
Operating Expenditures								
Operating Supplies	1,955,771	2,220,210	2,087,970	2,283,720	2,283,720	63,510	2.9%	
								<i>Increase due to higher cost of chemicals</i>
Travel & Subsistence	11,483	24,800	21,970	27,250	27,250	2,450	9.9%	
								<i>Increase due to cost associated with retaining required State certificates</i>
Communications & Utilities	914,585	828,606	887,720	944,040	944,040	115,434	13.9%	
								<i>Increase based on projected energy requirements and higher cost of utilities</i>
Maintenance & Repairs	745,749	804,813	809,936	980,115	980,115	175,302	21.8%	
								<i>Increase for fuel (\$28K), vehicle maintenance (\$47K) and repairs to major equipment (\$77K)</i>
Professional Services	440,457	416,004	398,413	507,755	507,755	91,751	22.1%	
								<i>Increase due to larger quantities of sludge removed (\$34K), upgrade of Harris software system (\$33K) and credit scoring for utility customers (\$10K)</i>
Other Contracted Services	837,541	1,070,766	977,140	1,091,774	1,091,774	21,008	2.0%	
Rentals	11,257	17,300	7,090	17,600	17,600	300	1.7%	
Insurance & Bonding	58,353	84,930	71,842	66,364	66,364	(18,566)	-21.9%	
								<i>Decrease due to net impact of larger deductible claims in FY04 and an increase of 20% due to property & casualty premiums</i>
Total Operating Exps.	4,975,196	5,467,429	5,262,081	5,918,618	5,918,618	451,189	8.3%	0
Capital Outlay								
Office Furniture & Equip.	129,231	12,500	9,000	91,847	91,847	79,347	634.8%	
								<i>Hydrology data layers</i>
Vehicles	228,830	441,000	330,000	463,000	363,000	(78,000)	-17.7%	
								<i>Eight replacement 1/2 ton pick-up trucks, one additional dump truck and three replacement service trucks</i>
Other Equipment	402,311	472,200	472,200	571,600	222,600	(249,600)	-52.9%	
								<i>Replacement trencher and backhoe, additional 8000lb mini-excavator, high head bypass pump</i>
Land & Land Impr.	3,105,875	379,417	64,124	299,504	299,504	(79,913)	-21.1%	
								<i>Security measures for water infrastructure, fire hydrants at VFD's</i>
Buildings & Improvements	38,625	0	0	176,000	176,000	176,000	#DIV/0!	
								<i>By-pass pump connections and line stop</i>
Total Capital Outlay	3,904,872	1,305,117	875,324	1,601,951	1,152,951	(152,166)	-11.7%	0
Contracts, Grants, Sub.	652,148	164,154	164,154	164,154	164,154	0	0.0%	0
Debt Service	28,014,341	8,089,109	7,740,724	7,634,819	7,634,819	(454,290)	-5.6%	0
								<i>Decrease due to declining debt service requirements</i>
Contingency	0	45,713	0	52,000	52,000	6,287	13.8%	0
IFT	0	12,218,168	12,218,168	10,000,000	10,000,000	(2,218,168)	-18.2%	0
								<i>Interfund transfer to Water and Sewer CPO for "pay-as-you-go" CIP projects</i>
Total Expenditures	41,224,137	31,480,780	30,281,044	29,836,444	29,387,444	(2,093,336)	-6.6%	0
Total Revenues	54,066,596	17,918,011	21,452,103	20,929,154	20,929,154	3,011,143	16.8%	0
								<i>Increase due to customer growth and higher consumption (capacity revenue, \$1.3M), higher revenue associated with water and sewer sales (customer growth and use, \$1.2M) and late payment and disconnect fees (\$0.6M)</i>
Net County Cost	(12,842,459)	13,562,769	8,828,941	8,907,290	8,458,290	(5,104,479)	-37.6%	0

SOLID WASTE FUND

66-547200

MISSION STATEMENT

To provide Solid Waste infrastructure that supports residential, commercial/industrial and agricultural needs while meeting federal and State regulations and providing our customer base with acceptable levels of service at cost effective rates.

AGENCY PROGRAMS

MSW Transportation & Disposal	Convenience Site Operations	
Construction & Demolition Disposal	Public Education	Volume Reduction - Pallets & Yard Debris
Scrap Tire & White Goods Recycling	Conventional Recycling Program	

FY2005 MAJOR OUTCOMES

Provide quality and cost effective Solid Waste services to our current base as well as future customers.

Investigate and provide options for market direct sale of recyclable materials.

FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	749,971	817,449	794,845	843,389	843,389	25,940	3.2%	
Operating	2,115,073	2,186,493	2,008,678	2,196,566	2,196,566	10,073	0.5%	
Capital	101,789	399,500	268,374	250,000	250,000	(149,500)	-37.4%	
Other	0	50,000	0	50,000	50,000	0	0.0%	
Total	2,966,833	3,453,442	3,071,897	3,339,955	3,339,955	(113,487)	-3.3%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	2,777,878	2,722,961	2,920,912	3,145,142	3,145,142	422,181	15.5%	
Total	2,777,878	2,722,961	2,920,912	3,145,142	3,145,142	422,181	15.5%	0
Net County Cost	188,955	730,481	150,985	194,813	194,813	(535,668)	-73.3%	0
<i>Positions</i>								
Full-time Equivalency	13.7	13.8	13.8	13.8	13.8	-	0.0%	
Part-time Equivalency	6.7	8.0	8.0	8.0	8.0	-	0.0%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to the FY05 recommended pay plan and merit adjustments (\$25K) and higher health care costs. The increase in operating expenses is due to the net impact of a lower FY05 budget for property and casualty insurance (\$27K) offset by transfer station building maintenance and repair expense (\$35K). Capital outlay includes funds to initiate the closure of the construction and demolition cell. The increase in revenues is due to a transfer (\$250K) from reserve funds to pay for the closure costs and higher MSW volumes (\$167K).

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	585,641	628,422	602,772	646,739	646,739	18,317	2.9%	
		<i>Increase due to the recommended FY05 pay plan and merit adjustments (\$25K)</i>						
Employee Benefits	164,330	189,027	192,073	196,650	196,650	7,623	4.0%	
		<i>Increase due to higher health care cost in FY05 (\$8.3K) and the recommended FY05 pay plan and merit adjustments (\$4K)</i>						
Total Personal Services	749,971	817,449	794,845	843,389	843,389	25,940	3.2%	0
Operating Expenditures								
Operating Supplies	20,468	26,875	20,100	27,770	27,770	895	3.3%	
Travel & Subsistence	1,982	4,400	3,300	4,400	4,400	0	0.0%	
Communications & Utilities	23,917	28,350	27,100	29,635	29,635	1,285	4.5%	
		<i>Increase due to higher cost of utilities</i>						
Maintenance & Repairs	143,076	166,100	128,300	199,602	199,602	33,502	20.2%	
		<i>Increase due to repair of transfer station concrete floor and facility renovations</i>						
Professional Services	1,903,965	1,900,200	1,800,965	1,900,650	1,900,650	450	0.0%	
		<i>Includes funds for MSW disposal and transportation (\$1.6M), scrap tire disposal (\$112K), and misc. engineering (\$25K)</i>						
Other Contracted Services	5,164	5,810	5,763	6,520	6,520	710	12.2%	
Rentals	6,534	10,625	8,825	10,800	10,800	175	1.6%	
Insurance & Bonding	9,967	44,133	14,325	17,189	17,189	(26,944)	-61.1%	
		<i>Decrease due to net impact of higher budget projection in FY04 (\$30K) and FY05 increase in property and casualty premium (\$3K)</i>						
Total Operating Exps.	2,115,073	2,186,493	2,008,678	2,196,566	2,196,566	10,073	0.5%	0
Capital Outlay								
Vehicles	23,988	234,500	113,374	0	0	(234,500)	-100.0%	
Other Equipment	3,224	40,000	30,000	0	0	(40,000)	-100.0%	
Land & Land Impr.	47,318	125,000	125,000	250,000	250,000	125,000	100.0%	
		<i>C & D cell closure (offset by funds from Solid Waste Capital Reserve Fund)</i>						
Buildings & Improvements	27,259	0	0	0	0	0	-	
Total Capital Outlay	101,789	399,500	268,374	250,000	250,000	(149,500)	-37.4%	0
Contingency/Non-Depart	0	50,000	0	50,000	50,000	0	0.0%	0
Total Expenditures	2,966,833	3,453,442	3,071,897	3,339,955	3,339,955	(113,487)	-3.3%	0
Total Revenues	2,777,878	2,722,961	2,920,912	3,145,142	3,145,142	422,181	15.5%	
		<i>Increase due to interfund transfer from Solid Waste Capital Reserve Fund (\$250K), scrap tire disposal tax (\$8K), tipping fees (\$167K) and a decrease in investment earnings (\$3K)</i>						
Net County Cost	188,955	730,481	150,985	194,813	194,813	(535,668)	-73.3%	0

MISSION STATEMENT

To restore, protect and preserve the surface waters within Union County and to maintain, repair and map drainage systems within the right-of-way.

AGENCY PROGRAMS

Monitor Water Quality	Plan Review
Public Education	Investigations
Inspections	

FY2005 MAJOR OUTCOMES

Develop programs designed to encourage community participation in water quality protection by sharing information to increase public awareness of water quality issues.

Develop water quality monitoring programs to include inspections of private facility best management practices, identification of illicit discharges and pollution prevention monitoring.

Develop proposals and mechanisms to finance the County and municipal stormwater management program.

Develop and implement necessary Stormwater and buffer ordinances to meet Phase II and environmental requirements.

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	86,406	58,451	99,648	99,648	13,242	15.3%	
Operating	0	53,242	32,794	55,172	55,172	1,930	3.6%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	0	139,648	91,245	154,820	154,820	15,172	10.9%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	139,648	91,245	154,820	154,820	15,172	10.9%	
Total	0	139,648	91,245	154,820	154,820	15,172	10.9%	0
Net County Cost	0	0	0	0	0	0	-	0
<i>Positions</i>								
Full-time Equivalency	-	1.3	1.3	1.3	1.3	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel expenses is attributable to a higher salary budget for the Stormwater Engineer and to the FY04 and FY05 pay plan and merit adjustments. Operating expense increase is due to additional training and in-County travel associated with stormwater inspection program. Revenues reflect the transfer from the General Fund pending the development of financing mechanisms to fund the program.

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	0	67,500	46,735	78,187	78,187	10,687	15.8%	
								<i>Increase due to higher FY05 salary budget for Stormwater Engineer and FY05 recommended pay plan and merit adjustment projections</i>
Employee Benefits	0	18,906	11,716	21,461	21,461	2,555	13.5%	
								<i>Increase due to higher health care costs (\$1K), higher FY05 benefit budget and FY05 pay plan and merit adjustments</i>
Total Personal Services	0	86,406	58,451	99,648	99,648	13,242	15.3%	0
Operating Expenditures								
Operating Supplies	0	1,000	224	1,050	1,050	50	5.0%	
Travel & Subsistence	0	1,309	1,370	2,550	2,550	1,241	94.8%	
								<i>Increase due to stormwater inspection program and additional training</i>
Communications & Utilities	0	100	0	100	100	0	0.0%	
Professional Services	0	49,600	30,007	50,020	50,020	420	0.8%	
								<i>Consulting services for development of stormwater program and financing mechanisms</i>
Other Contracted Services	0	940	900	1,100	1,100	160	17.0%	
Insurance & Bonding	0	293	293	352	352	59	20.1%	
Total Operating Exps.	0	53,242	32,794	55,172	55,172	1,930	3.6%	0
Total Expenditures	0	139,648	91,245	154,820	154,820	15,172	10.9%	0
Total Revenues	0	139,648	91,245	154,820	154,820	15,172	10.9%	
								<i>Revenues reflect the transfer from the General Fund</i>
Net County Cost	0	0	0	0	0	0	-	0

VOLUNTEER FIRE DEPARTMENTS

FUNDS 36, 37, 38, 39

MISSION STATEMENT

AGENCY PROGRAMS

Allen's Crossroads	Hemby Bridge	Sandy Ridge	Waxhaw
Bakers	Jackson Community Center	Springs	Wesley Chapel
Beaver Lane	Lanes Creek	Stack Road	Wingate
Fairview	New Salem	Stallings	
Griffith Road	Providence	Unionville	

FY2005 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	0	0	0	0	0	0	-	
Capital	0	0	0	0	0	0	-	
Other	2,252,593	2,936,983	2,848,834	3,141,243	3,141,243	204,260	7.0%	
Total	<u>2,252,593</u>	<u>2,936,983</u>	<u>2,848,834</u>	<u>3,141,243</u>	<u>3,141,243</u>	<u>204,260</u>	<u>7.0%</u>	<u>0</u>
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	2,352,836	2,795,180	2,753,271	3,121,685	3,121,685	326,505	11.7%	
Total	<u>2,352,836</u>	<u>2,795,180</u>	<u>2,753,271</u>	<u>3,121,685</u>	<u>3,121,685</u>	<u>326,505</u>	<u>11.7%</u>	<u>0</u>
Net County Cost	<u>(100,243)</u>	<u>141,803</u>	<u>95,563</u>	<u>19,558</u>	<u>19,558</u>	<u>(122,245)</u>	<u>-86.2%</u>	<u>0</u>
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

VOLUNTEER FIRE DEPARTMENTS

<u>DEPARTMENTS</u>	<u>FY03-04</u>	<u>*****FY04-05*****</u>						<u>SHORT-FALL</u>	<u>ADOPTED</u>
	<u>FEE/TAX RATE</u>	<u>COUNTY SUBSIDY</u>	<u>FIRE FEE / FIRE TAX</u>	<u>FEE/TAX RATE</u>	<u>OTHER SOURCES</u>	<u>TOTAL BUDGET</u>			
ALLENS CROSSRDS	50.00	21,600	47,890	50.00	19,704	136,250	47,056		
BAKERS	45.86	21,600	171,433	46.84	71,267	264,300	0		
BEAVER LANE	50.00	21,600	115,546	50.00	29,500	182,900	16,254		
FAIRVIEW	50.00	21,600	69,658	45.21	21,800	113,058	0		
GRIFFITH RD	50.00	21,600	31,217	50.00	8,900	61,717	0		
HEMBY BRIDGE (TAX)	<u>0.0360</u>	21,600	<u>543,060</u>	<u>0.0427</u>	175,340	740,000	0		
JACKSON	44.55	21,600	55,395	50.00	27,184	104,179	0		
LANES CREEK	50.00	21,600	51,881	50.00	7,000	93,782	13,301		
NEW SALEM	36.99	68,400	89,500	39.96	17,100	175,000	0		
PROVIDENCE	50.00	21,600	45,045	50.00	109,100	175,745	0		
SANDYRIDGE	50.00	21,600	68,682	50.00	25,300	115,582	0		
SPRINGS	38.96	37,200	127,106	38.49	9,500	173,806	0		
STACK RD	46.04	21,600	60,376	49.14	34,906	116,882	0		
STALLINGS (FEE)	40.75	21,600	20,650	50.00	0	42,250	0		
STALLINGS (TAX)	<u>0.0392</u>	0	<u>490,694</u>	<u>0.0492</u>	160,443	651,137	0		
UNIONVILLE	36.64	37,200	121,157	40.19	85,535	243,892	0		
WAXHAW	50.00	37,200	193,671	50.00	20,000	250,871	0		
WESLEY CHAPEL(TAX)	<u>0.0170</u>	37,200	<u>311,787</u>	<u>0.0140</u>	207,093	556,080	0		
WINGATE	50.00	21,600	80,119	49.72	40,461	142,180	0		
Total Expenditures		498,000	2,694,867		1,070,133	4,339,611	76,611		
Net County Cost	N/A	498,000	N/A	N/A	N/A	498,000			

EMERGENCY TELEPHONE SYSTEM

33-543200 & 33-543209

MISSION STATEMENT

To provide the citizens of Union County direct and immediate access to County Emergency Services through the maintenance of efficient, and reliable communication systems.

AGENCY PROGRAMS

911 Emergency Telephone System	FCC Licensing	Courthouse Switchboard
After Hours Answering Point	Emergency Service Dispatch	
Emergency Two Way Radio System Management	County Roads Data Base Management	

FY2005 MAJOR OUTCOMES

- Acquire and maintain Emergency Medical Dispatch certification for all telecommunicators.
- Implement a "Quality and Control" program for all telecommunicators inclusive of rewards for high performing employees.
- Maintain accurate database information critical for Phase II cellular telephone location.
- Augment current Emergency Service Radio System with additional sites and frequencies to allow greater interoperability.

FINANCIAL SUMMARY

	<u>FY 02-03</u>	<u>*****FY 03-04*****</u>		<u>*****FY 04-05*****</u>		<u>VARIANCE</u>	<u>% INC./</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>		<u>DEC.</u>	
<i>Expenditures</i>								
Personnel	147,232	149,076	155,447	208,625	208,625	59,549	39.9%	
Operating	339,497	457,220	427,387	429,581	429,581	(27,639)	-6.0%	
Capital	269,789	931,700	985,875	476,000	476,000	(455,700)	-48.9%	
Other	66,000	0	0	0	0	0	-	
Total	<u>822,518</u>	<u>1,537,996</u>	<u>1,568,709</u>	<u>1,114,206</u>	<u>1,114,206</u>	<u>(423,790)</u>	<u>-27.6%</u>	<u>0</u>
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	1,062,845	964,700	1,022,319	1,024,411	1,024,411	59,711	6.2%	
Total	<u>1,062,845</u>	<u>964,700</u>	<u>1,022,319</u>	<u>1,024,411</u>	<u>1,024,411</u>	<u>59,711</u>	<u>6.2%</u>	<u>0</u>
Net County Cost	<u>(240,327)</u>	<u>573,296</u>	<u>546,390</u>	<u>89,795</u>	<u>89,795</u>	<u>(483,501)</u>	<u>-84.3%</u>	<u>0</u>
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	4.0	4.0	1.0	33.3%	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to the FY04 and recommended FY05 pay plan and merit adjustment and higher health care costs. Operating expense decrease is due to one time expenditures associated with the City/County merger in FY04. Capital outlay in FY05 includes funds for a 911 alternate site laptop answering system, simulcast site addition and a CAD server mirroring software. Revenues are attributable to E-911 surcharges for both land lines and wireless telephones.

EMERGENCY TELEPHONE SYSTEM

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	111,132	110,400	115,020	153,853	153,853	43,453	39.4%	
	<i>Increase due to FY04 pay plan and merit adjustments and FY05 recommended pay plan and merit adjustment projections and FY05 additional position (\$35K)</i>							
Employee Benefits	36,100	38,676	40,427	54,772	54,772	16,096	41.6%	
	<i>Increase due to higher health care costs (\$3K) and FY04 and recommended FY05 pay plan and merit adjustments and an increase in benefits due to an additional position</i>							
Total Personal Services	147,232	149,076	155,447	208,625	208,625	59,549	39.9%	0
Operating Expenditures								
Operating Supplies	27,551	37,732	36,302	9,000	9,000	(28,732)	-76.1%	
	<i>Decrease due to one time costs for computers, dispatch equipment (\$25K) and laser printer (\$3K)</i>							
Travel & Subsistence	1,139	4,000	2,250	2,510	2,510	(1,490)	-37.3%	
	<i>Decrease due to a reduction in employee development costs</i>							
Communications & Utilities	142,177	140,550	130,825	164,356	164,356	23,806	16.9%	
	<i>Increase due to higher communication and utility rates (\$8K) and connection for Simulcast Radio System (\$15K)</i>							
Maintenance & Repairs	71,423	111,840	96,591	76,958	76,958	(34,882)	-31.2%	
	<i>Decrease due to one time software costs (\$25K) associated with the dispatch system for the City/County merger in FY04</i>							
Professional Services	897	2,030	1,500	1,500	1,500	(530)	-26.1%	
Other Contracted Services	135	320	220	175	175	(145)	-45.3%	
Rentals	95,663	160,040	158,827	174,036	174,036	13,996	8.7%	
	<i>Increase due to rental of new printer in FY05 (\$12K)</i>							
Insurance & Bonding	512	708	872	1,046	1,046	338	47.7%	
	<i>Increase due to property and casualty insurance premiums</i>							
Total Operating Exps.	339,497	457,220	427,387	429,581	429,581	(27,639)	-6.0%	0
Capital Outlay								
Office Furniture & Equip.	9,850	173,700	173,700	36,000	36,000	(137,700)	-79.3%	
	<i>911 alternate site laptop answering system</i>							
Other Equipment	235,016	758,000	812,175	440,000	440,000	(318,000)	-42.0%	
	<i>Simulcast site addition (\$375K) and CAD server mirroring software (\$65K)</i>							
Buildings & Improvements	24,923	0	0	0	0	0	-	
Total Capital Outlay	269,789	931,700	985,875	476,000	476,000	(455,700)	-48.9%	0
Interfund Transfers	66,000	0	0	0	0	0	-	0
Total Expenditures	822,518	1,537,996	1,568,709	1,114,206	1,114,206	(423,790)	-27.6%	0
Total Revenues	1,062,845	964,700	1,022,319	1,024,411	1,024,411	59,711	6.2%	
Net County Cost	(240,327)	573,296	546,390	89,795	89,795	(483,501)	-84.3%	0
	<i>Land line and wireless E-911 telephone surcharges</i>							

INTERNAL SERVICE & PENSION TRUST FUNDS

Annual Financial Planning Funds

MISSION STATEMENT

The Internal Service Funds account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Trust Funds account for assets accumulated and held by the County in a trustee capacity.

AGENCY PROGRAMS

Workers' Compensation	Pension Trust	Health Benefits
Dental Benefits	Property & Casualty	

FY2005 MAJOR OUTCOMES

Assist Family Medical Leave Act administrator in effectively and efficiently coordinating FMLA and Worker Compensation programs.

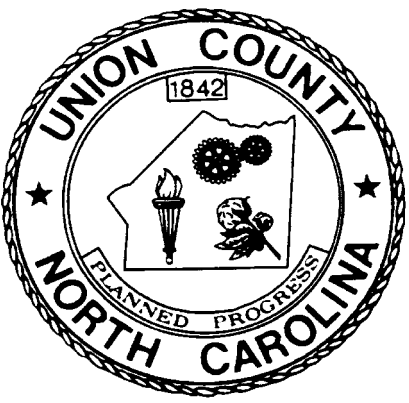
FINANCIAL SUMMARY

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	5,137,816	5,376,496	5,320,038	7,286,998	7,286,817	1,910,321	35.5%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	5,137,816	5,376,496	5,320,038	7,286,998	7,286,817	1,910,321	35.5%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	4,449,646	4,910,446	5,256,962	6,950,941	6,945,531	2,035,085	41.4%	
Total	4,449,646	4,910,446	5,256,962	6,950,941	6,945,531	2,035,085	41.4%	0
Net County Cost	688,170	466,050	63,076	336,057	341,286	(124,764)	-26.8%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

INTERNAL SERVICE & PENSION TRUST FUNDS

	FY 02-03	*****FY 03-04*****		*****FY 04-05*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Workers' Compensation</u>								
<u>Expenditures</u>								
Administration, Legal Fees	96,668	150,000	125,770	110,392	110,392	(39,608)	-26.4%	
Claims and Charges	375,621	350,000	340,240	300,000	300,000	(50,000)	-14.3%	
Other Operating Costs	16,888	10,950	11,427	10,850	10,850	(100)	-0.9%	
<u>Revenues</u>								
Investment Income	62,141	44,900	57,928	53,595	53,595	8,695		
Other Revenues	6,479	0	169,000	0	0	0		
Net County Cost	420,557	466,050	250,509	367,647	367,647	(98,403)	-21.1%	0
<u>Pension Trust</u>								
<u>Expenditures</u>								
Separation Allowance	362,905	430,030	443,500	448,255	448,255	18,225	4.2%	
<u>Revenues</u>								
Employer Contributions	362,209	403,030	406,470	456,762	451,533	48,503	12.0%	
Investment Income	29,278	27,000	25,975	26,987	26,987	(13)	0.0%	
Net County Cost	(28,582)	0	11,055	(35,494)	(30,265)	(30,265)	#DIV/0!	0
<u>Health Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	16,685	195,120	254,200	240,000	240,000	44,880	23.0%	
Claims and Charges	3,942,261	3,598,770	3,406,000	4,696,000	4,696,000	1,097,230	30.5%	
Purchased Insurance	0	318,000	361,000	464,000	464,000	146,000	45.9%	
<u>Revenues</u>								
Employer Contributions	2,695,801	3,450,522	3,458,577	4,306,000	4,306,000	855,478	24.8%	
Member Contributions	663,752	661,368	710,200	1,094,000	1,094,000	432,632	65.4%	
Investment Income	4,504	0	11,611	11,239	11,239	11,239	#DIV/0!	
Other Revenue	312,937	0	0	0	0	0	-	
Net County Cost	281,952	0	(159,188)	(11,239)	(11,239)	(11,239)	#DIV/0!	0
<u>Dental Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	34,103	18,720	19,400	19,800	19,800	1,080	5.8%	
Claims and Charges	292,685	304,906	358,501	369,360	369,360	64,454	21.1%	
<u>Revenues</u>								
Employer Contributions	219,819	230,938	222,700	270,958	270,958	40,020	17.3%	
Member Contributions	90,474	92,688	105,869	101,200	101,200	8,512	9.2%	
Investment Income	2,252	0	1,820	1,859	1,859	1,859	#DIV/0!	
Net County Cost	14,243	0	47,512	15,143	15,143	15,143	#DIV/0!	0
<u>Property & Casualty</u>								
<u>Expenditures</u>								
Claims and Charges	0	0	0	628,341	628,160	628,160	#DIV/0!	
<u>Revenues</u>								
County Contributions	0	0	0	628,341	628,160	628,160	#DIV/0!	
Other Revenues	0	0	86,812	0	0	0	-	
Net County Cost	0	0	(86,812)	0	0	0	-	0
Total Expenditures	5,137,816	5,376,496	5,320,038	7,286,998	7,286,817	1,910,321	35.5%	0
Total Revenues	4,449,646	4,910,446	5,256,962	6,950,941	6,945,531	2,035,085	41.4%	0
Net County Cost	688,170	466,050	63,076	336,057	341,286	(124,764)	-26.8%	0



SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	<u>Project Authorization</u>	<u>Expenditures To Date</u>	<u>Variance Pos. / (Neg.)</u>	
Special Revenue Ordinance Fund				
Public Safety Projects:				
1051	Federal Forfeited Property	71,000	8,336	62,664
1052	Controlled Substance Tax	79,500	18,455	61,045
1061	Domestic Violence Grant	192,000	32,569	159,431
1103	Homeland Sec. U.S. Grant	380,683	0	380,683
Revenue Sources:				
	Intergovernmental-Departmental	564,683	65,822	498,861
	Investment Income	0	904	-904
	Other Revenues	0	5,349	-5,349
	Interfund Transfers	158,500	142,318	16,182
Total	\$0	-\$155,033		\$155,033
General Capital Project Fund				
General Government Projects:				
PR001	Judicial Center	15,957,496	6,654,913	9,302,583
Public Safety Projects:				
PR010	Law Enforcement/Jail Software	164,518	159,618	4,900
Economic & Physical Development Projects:				
PR003	Agricultural Center	6,528,835	139,293	6,389,542
Education Projects:				
PR005	School Capital Outlay-FY2002 Roll	764,300	764,300	0
PR006	School Capital Outlay-FY2003 Allocation	2,800,000	2,560,178	239,822
PR007	School Capital Outlay-Fairview Elem	258,363	48,479	209,884
PR008	School Capital Outlay-W. Bickett Elem	8,514,353	7,997,389	516,964
PR014	School Capital Outlay-FY2004 Allocation	4,027,314	1,485,961	2,541,353
PR016	UCPS Brewer Drive Renovation/Expa	510,483	0	510,483
PR002	SPCC-Old Charlotte Hwy	2,299,264	2,137,872	161,392
PR004	SPCC-West Continuing Education Center	2,291,430	214,303	2,077,127
Cultural and Recreational Projects:				
PR009	Cane Creek Park Festival Area	60,000	59,594	406
PR011	Parks & Recreation Grant	500,000	71,532	428,468
PR012	Parks & Recreation Potential Grant	140,000	0	140,000
PR015	Parks & Recreation-J.Helms Phase I	0	1,750	-1,750
Debt Service Projects:				
PR013	Debt Issues	805,224	789,009	16,215
Revenue Sources:				
	Intergovernmental-Departmental	450,000	250,000	200,000
	Proceeds form Sale of Debt	34,806,130	34,901,154	-95,024
	Investment Income	120,000	314,374	-194,374
	Interfund Transfers	10,245,450	7,816,132	2,429,318
Total	\$0	-\$20,197,469		\$20,197,469

Continued on next page.

SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	<u>Project Authorization</u>	<u>Expenditures To Date</u>	<u>Variance Pos. / (Neg.)</u>	
Library Capital Project				
Cultural and Recreational Projects:				
6110	Monroe	4,612,675	4,573,516	39,159
6111	Union West	1,805,744	1,752,702	53,042
6112	Marshville	1,535,462	1,509,225	26,237
6113	Weddington	32,965	32,965	0
6114	Waxhaw	221,899	221,155	744
6116	Automation	24,411	24,411	0
Revenue Sources:				
	Intergovernmental-Departmental	868,040	868,040	0
	Proceeds form Sale of Debt	2,824,674	2,824,674	0
	Investment Income	550,741	550,741	0
	Interfund Transfers	3,989,701	3,989,701	0
Total		\$0	-\$119,182	\$119,182
School Bond Fund 55				
Education Projects:				
530	Bond Expense	1,422,808	1,372,978	49,830
531	Forest Hills Cluster	1,814,064	1,763,761	50,303
532	Monroe Cluster	524,035	524,035	0
533	Parkwood Cluster	4,228,399	3,036,601	1,191,798
534	Piedmont Cluster	860,666	833,800	26,866
535	Sun Valley Cluste	1,806,725	1,679,192	127,533
536	Weddington	82,381	76,199	6,182
538	New ES#1-Piedmont Cluster	9,782,467	5,740,163	4,042,304
539	New ES#2-Parkwood Cluster	10,673,272	45,620	10,627,652
540	New ES#3-Sun Valley Cluster	9,933,162	6,377,812	3,555,350
541	New ES#4-Weddington Cluster	7,917,614	7,882,876	34,738
542	New MS-Piedmont/Sun Valley Area	16,445,401	2,611,271	13,834,130
543	New HS-Piedmont/Sun Valley Area	32,827,675	7,496,188	25,331,487
544	New Union County Career Center	15,414,738	132,364	15,282,374
545	Land Cost	5,250,000	0	5,250,000
546	Off-Site Cost	2,505,099	0	2,505,099
547	Contingency and Inflation	2,672,630	0	2,672,630
548	School Administrative Costs	2,202,172	727	2,201,445
Revenue Sources:				
	Proceeds form Sale of Debt	125,000,000	30,000,000	95,000,000
	Investment Income	1,363,308	1,356,554	6,754
Total		\$0	\$8,217,033	-\$8,217,033

Continued on next page.

SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	<u>Project Authorization</u>	<u>Expenditures To Date</u>	<u>Variance Pos. / (Neg.)</u>
School Bond Fund 58			
Education Projects:			
520/530 Bond Expense	3,679,417	3,645,768	33,649
521/531 Forest Hills Cluster	10,929,893	10,820,169	109,724
522/532 Monroe Cluster	7,444,012	7,433,943	10,069
523/533 Parkwood Cluster	8,300,152	8,152,963	147,189
524/534 Piedmont Cluster	11,821,602	11,806,266	15,336
525/535 Sun Valley Cluster	9,378,104	9,338,218	39,886
526/536 Weddington Cluster	3,850,887	3,493,190	357,697
542 New MS-Piedmont/Sun Valley Area	868,000	716,108	151,892
Revenue Sources:			
Proceeds form Sale of Debt	52,700,000	52,700,000	0
Investment Income	2,387,488	2,374,338	13,150
Interfund Transfers	1,184,579	1,184,579	0
Total	\$0	-\$852,292	\$852,292

Total Expenditures	\$237,213,294	\$126,237,737	\$110,975,557
Total Revenues	\$237,213,294	\$139,344,680	\$97,868,614
Net County Cost	\$0	-\$13,106,943	\$13,106,943

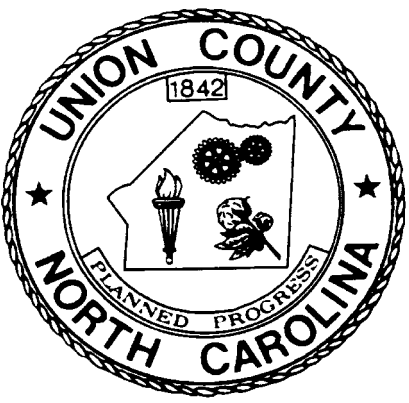
WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

64-571400

		Project Authorization	Expenditures <u>To Date</u>	Variance <u>Pos. / (Neg.)</u>
Sewer Projects:				
SP001	Expand 12 Mile 6MGD	522,697	370,106	152,591
SP002	Hunley Creek Off-Line	106,141	112,344	(6,203)
SP003	Crooked Creek Lab Expan & UV	942,906	252,078	690,828
SP004	IBT Permitting	30,740	27,095	3,645
SP005	Rocky River Regional WWTP	255,333	177,943	77,390
SP006	Sheaffer Cost Validation	24,709	24,709	-
SW	Sewer Misc. Projects	17,834	1,777	16,057
SW001	Little 12 Mile Sewer	1,326,990	1,073,752	253,238
SW002	Blythe Creek Sewer	1,806,713	1,579,692	227,021
SW003	Parkwood School	430,131	408,128	22,003
SW004	West Union School	19,927	14,032	5,895
SW005	Marvin Branch	62,146	60,130	2,016
SW006	Crooked Creek Lab I & I	-	15,000	(15,000)
SW007	Waxhaw Server Rehab	22,345	22,428	(83)
SW008	Phase I - Improvements/Engineering	240,026	170,340	69,686
SW009	CC Interceptor - Con. 4	1,469,569	275,845	1,193,724
SW010	CC Interceptor - Con. 5	16,434	16,433	1
SW011	CC Interceptor - Con. 6	308,893	63,977	244,916
SW014	Upper Price Mill	-	593	(593)
SW015	West Fork 12 Mile	-	7,990	(7,990)
SW017	I & I Reduction/Sewer Rehab	86,570	54,115	32,455
Water Projects:				
WP001	Expand CRWTP 18 MGD	7,281,047	7,074,958	206,089
WP002	Rocky River WTP	98,450	51,643	46,807
WT001	Stallings Tank	457,150	455,094	2,056
WT002	Stallings Area Water Lines	732,435	660,564	71,871
WT003	Water Main to Sims Rd.	5,690,871	5,109,487	581,384
WT004	Sims Tank & Pump Station	1,575,632	1,416,565	159,067
WT005	Water Main - County Wide	11,583,873	701,185	10,882,688

WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

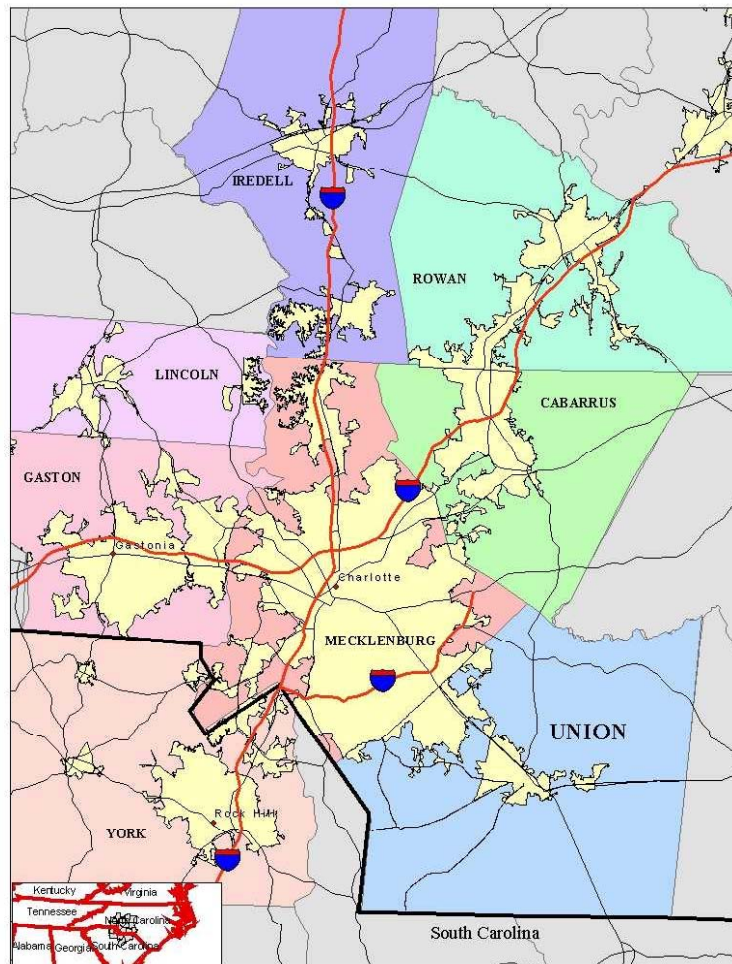
	<u>Project Authorization</u>	<u>Expenditures To Date</u>	<u>Variance Pos. / (Neg.)</u>	
Water Projects (continued):				
WT007	Anson Improvements	-	1,785	(1,785)
WT008	Waxhaw Marvin Improvements	323,246	318,290	4,956
WT009	Waxhaw Marvin Generator	152,000	151,875	125
WT010	Auto Meter Reader	50,600	4,446	46,154
WT012	South Altan Water Sys Improvements	3,030,996	1,576,315	1,454,681
WT015	Northwest Tank	-	15,914	(15,914)
WT016	NC218/Goose Creek Crossing	6,130	5,824	307
WT017	Hemby Bridge Crossing	1,338	1,070	268
WT018	Self Help Program	196,480	869	195,611
WT019	Wellington Woods Self Help Program	36,581	34,696	1,885
WT020	Helms Rd Water Line	66,304	65,313	991
WT021	Ridge Road Pump Station	43,600	31,050	12,550
WT022	Western Union School Pump Station	18,100	14,960	3,140
WT023	Hillcrest Rd Water Line Extension	105,438	104,697	741
WT025	Hwy 218 Water Line	2,057,000	111,854	1,945,146
WT026	Indian Trail Water Line Relocation	-	691	(691)
WT027	J. Frank Moser Rd Self Help	22,340	4,400	17,940
WT028	Watkins Rd Pump Station	2,309,585	53,583	2,256,002
WT029	County Wide Phase II	300,000	14,784	285,216
PW001	Public Works Renovations-50/50 W&S	13,000	12,571	429
PW004	Contributed Capital Easements	-	28,958	(28,958)
Revenue Sources:				
	Intergovernmental	1,961,300	150,954	1,810,346
	Proceeds from Sale of Debt	29,598,770	27,420,980	2,177,790
	Investment Income	-	57,484	(57,484)
	Other Revenues	64,062	64,062	-
	Interfund Transfers	12,218,168	12,218,168	-
Total Expenditures		\$43,842,300	\$22,751,946	\$21,090,354
Total Revenues		\$43,842,300	\$39,911,648	\$3,930,652
Net County Cost		-	(\$17,159,702)	\$17,159,702



Geographic Location

Union County was formed in 1842 and was so named because it was created from parts of two other counties. Located in the south central portion of the Piedmont region, the County contains approximately 643 square miles. Contributing to the County's growth is its proximity to the City of Charlotte and Mecklenburg County, which contain the largest population in the State and comprise the major urban center of North Carolina's piedmont crescent.

The completion of the southern portion of Interstate 485 from Interstate 77 to U.S. Highway 74 along with the projected completion of the final leg of Interstate 485 to Interstate 85 have also contributed to Union County's position as the State's fastest growing county.



Union at a Glance

Demographic Characteristics

Population – 140,028 (2003 NC State Est.)
 Median Age – 34.0 (2000 Census)
 Median Education – 28.5% residents with
 2 or more years of college (2000 Census)
 Median Household Income - \$50,638
 (2nd highest in State beyond Wake County)
 Average single family residential listing price
 @ \$263,281 (Realtors Association – May 2004)

Climate

Average Annual Rainfall – 47.93 inches
 Average Annual Snowfall – 4.0 inches
 Average Daily Temperature
 January 41° (F)
 July - 79° (F)
 October - 61° (F)
 Annual - 61° (F)

Economy/Employment

Rates of Unemployment (December 2003)
 Union County – 4.9%
 North Carolina – 5.8%
 United States – 5.4%

Building Construction		
<u>Year</u>	<u># of Permits</u>	<u>\$ Value</u>
2001	3,677	435M
2002	3,403	358M
2003	3,938	465M
2004*	4,000	500M

*estimate

Major Employers (# of employees)

Union County Schools (3,500)
 Tyson Foods, Inc. (1,300)
 Teledyne Allvac (1,200)
 Union Regional Medical Center (1,100)
 Pilgrim's Pride (1,050)
 County of Union (940)
 Jungle Aviation and Radio Service (600)
 City of Monroe (520)
 Charlotte Pipe & Foundry (500)
 Scott Aviation (430)
 Yale Norton Security (420)
 Harris Teeter Dist. Centers (410)

County's ten largest taxpayers:

<u>Name</u>	<u>Type of Enterprise</u>	<u>Assessed Valuation FY 2003</u>	<u>% of Total Valuation</u>
Charlotte Pipe & Foundry Company	Plastics	111,678,876	1.10%
Teledyne	Metals	58,668,723	0.58%
Union Electric Membership Corp.	Utility	58,440,355	0.57%
Duke Power Company	Utility	52,487,859	0.52%
Tyson Foods / Holly Farms	Poultry	44,844,439	0.44%
Verizon South, Inc.	Utility	39,603,374	0.39%
NC Natural Gas Corporation	Gas	26,739,352	0.34%
Itel Carolina Inc.	Utility	34,319,021	0.26%
Harris Teeter	Distribution of Food	26,276,896	0.26%
Pilgrim's Pride (f/k/a Wampler)	Poultry	<u>26,141,685</u>	<u>0.26%</u>
		479,200,580	4.71%
Total county-wide assessed valuation		\$10,169,867,554	

The following information is extracted from Union County's Official Statement issued in connection with the Series 2003 Enterprise System Revenue Bonds.

The County operates water and sewer utilities serving approximately 23,000 water customers and 13,000 sewer customers in the County.

Organization and Management

The Water and Sewer System functions as an administrative department of the County. The County's governing Board of County Commissioners (the "Board") appoints a County Manager to serve as the County's chief executive officer. The County Manager serves at the Board's pleasure, implements its policies, directs its business and administrative procedures and appoints department heads, including the County's Department of Public Works ("Public Works") Director and Finance Director.

Mike Shalati has served as the County Manager since January 2001. From 1999 to 2001, he managed and directed the regional practices of two global engineering design firms (URS Corporation and ARCADIS G&M, Inc.) in the areas of water, sewer, solid waste and storm water resources. Prior to 1999, Mr. Shalati served as the Union County Public Works Director (1988-1999) and Engineering Coordinator for the City of Monroe (1984-1988). He received his Bachelor of Science degree in Urban Environmental Engineering (Civil Engineering) in August 1983 from The University of North Carolina at Charlotte and an Executive Masters in Business Administration in 1994 from Queens College, Charlotte, North Carolina.

Jon Dyer, a registered professional engineer, has served as the County's Public Works Director since 1999. Prior to

1999, Mr. Dyer was employed by several national and regional engineering firms (HDR Engineering, Inc.; Labat-Anderson; Post Buckley, Schuh & Jernigan; Gee & Jenson, Inc.; Conser Townsend Environmental Technology Consultant, Inc.) where he was the senior manager, project engineer and technical advisor on numerous water, sewer, industrial pretreatment, water reuse and storm water projects, both domestically and internationally. He received his Bachelor of Science degree in Civil Engineering in 1963 and a Masters in Sanitary Engineering in 1966 from Virginia Polytechnic Institute.

Kai Nelson has served as Finance Director of the County since May 2002. His work history in the public sector includes serving as finance director for Fayetteville, North Carolina (1990-1998), Kinston, North Carolina (1986-1990), New Bern, North Carolina (1983-1986) and Moore County, North Carolina (1981-1983). From 1998-2000, he served as an investment banker for BB&T Capital Markets and managed investment banking services for public sector entities and not-for-profit corporations in North Carolina. Mr. Nelson returned to Fayetteville in 2000 until his departure in 2002 and was responsible for coordinating the relationship with the city-owned electric, water and sewer utility. Mr. Nelson received a Bachelor of Arts degree in Politics and History from Wake Forest University in 1978 and a Masters of Arts in Political Science with emphasis in Public Finance from Appalachian State University in 1981.

The Water and Sewer System is under the administrative responsibility of Public Works. Public Works consists of three divisions; water, sewer and solid waste. Public Works employs 102 persons, 88 of which are in the water and sewer divisions.

Water and Sewer System

The Board of County Commissioners sets rates for all utilities. No State or other authority regulates the County's utility rates.

General

The Water and Sewer System presently serves an aggregate of approximately 23,000 water and 13,000 sewer customers.

The County is located along the North Carolina/South Carolina state line southeast of the City of Charlotte and Mecklenburg County. Water and sewer service needs are increasing in the County, in large part due to its proximity to the City of Charlotte and Mecklenburg County and the presence of a strong transportation network which includes US 601, US 74, the CSX railroad and I-485 Charlotte Outer Belt.

The Water System. The County's water system has grown in recent years to provide water service to a significant portion of the County, including all major urbanized areas except the City of Monroe. Water service is provided to the communities of Indian Trail, Stallings, Waxhaw, Wingate, Weddington, Wesley Chapel, Fairview, Hemby Bridge and large areas of low density land use. The water system has approximately 23,000 customers.

The 2002 population of the County was approximately 136,000. Of that population, approximately 59,500 people, or 44% of the total population, are served by the County water system. The City of Monroe separately serves approximately 27,846 people or 20% of the population. The County's water customers use a total of 7.3 million gallons per day ("MGD"), or approximately 123 gallons per capita per day ("GPCD"). If the consumption of the largest industrial user is subtracted from

the total use, the daily per capita use is 121 GPCD.

The following table summarizes the water usage from each of the three current sources. The Catawba River Water Treatment Plant ("Catawba WTP") source includes a small percentage of use outside of the County. The City of Monroe water source includes only the County's portion of water consumption.

2002 County System Water Use (MGD)

<u>Source</u>	<u>Average Day</u>	<u>Maximum Day</u>	<u>Peak Hour</u>
Catawba WTP	6.31	9.90	10.00
Anson County	0.95	1.11	1.96
City of Monroe	<u>0.04</u>	<u>N/A</u>	<u>N/A</u>
Total MGD	7.30	11.01	10.00

The primary water suppliers are the Catawba WTP and the Anson County, North Carolina water system. The County and the Lancaster County (South Carolina) Water and Sewer District have jointly developed the Catawba WTP in South Carolina. The Catawba WTP has a treatment capacity of 18.0 MGD and started production in April 1993. Each entity is entitled to 50% of capacity (9.0 MGD), and each has rights to future expansions up to the total permitted 20.0 MGD. An expansion project is currently underway to increase the capacity of the Catawba WTP from 18 MGD to 36 MGD to accommodate the rapid growth the County's water system. This water resource will serve to solve water supply problems in the high growth area of western Union County. The Catawba WTP is providing high quality water which meets all drinking water standards.

The Anson County water system provides water to the Marshville/Wingate area. Anson County has a twenty-year

Water and Sewer System

agreement with the County, which expires in 2012, to provide 4.0 MGD to the County. The County must purchase a minimum of 1.0 MGD pursuant to that agreement. Water is supplied from the City of Monroe on an as needed and emergency supply basis pursuant to an agreement whereby the City of Monroe agrees to provide up to 3.0 MGD to the County; however, no minimum purchases are stipulated.

The existing County water main network contains pipes as small as 2 inches in diameter, but is primarily comprised of 6 inch to 24 inch diameter mains. There are approximately 91 miles of 2 inch, 173 miles of 6 inch, 227 miles of 8 inch, 36 miles of 12 inch, 40 miles of 16 inch, and 26 miles of 24 inch diameter water mains. The water system is composed of approximately 10% asbestos-cement pipe, 70% poly vinyl chloride pipe ("PVC"), and 20% cast iron and ductile iron pipe. The County currently specifies only PVC pipe and ductile iron pipe for its distribution water main system. The majority of the water main system is less than 20 years old. With the expansion of the Catawba WTP, the County is expanding its water transmission from that plant to the southwestern part of the County with the construction of a 42 inch water line. The 42 inch transmission line project, as well as the construction of a second storage tank, will provide the western part of the County with improved water distribution capabilities to accommodate the growth.

Total existing water storage is as follows:

Water Storage Capacity

<u>Tank</u>	<u>Type</u>	<u>Overflow Elevation (Ft)</u>	<u>Capacity (Mg)</u>
Sims	Ground	825	2.00
Stallings	Elevated	853	1.00
Indian Trail	Elevated	853	0.20

<u>Tank</u>	<u>Type</u>	<u>Overflow Elevation (Ft)</u>	<u>Capacity (Mg)</u>
US 74 East	Elevated	763	1.00
Austin Rd	Elevated	853	0.30
Northwest	Elevated	853	1.00
Total			5.50

Sanitary Sewer System. Union County's sewer system is growing rapidly and currently serves over 13,000 customers. Union County's sewer collection and treatment system currently consists of over 350 miles of pipe, approximately 60 sewer lift stations and 6 sewer treatment facilities. The collection system piping is comprised of both gravity and force mains with pipe diameters ranging from 4 inches to 48 inches. Sewer pump stations range in size from 2HP to 250HP and pump capacity from 10 gallons per minute ("GPM") to 3000 GPM. The sewer treatment facilities range in size from .05 MGD to 2.5 MGD, providing a total treatment capacity of 4.9 MGD. In addition to the current 4.9 MGD of sewer treatment capacity, the County has 1.95 MGD and 3.0 MGD contracted capacity in the City of Monroe's wastewater treatment plant ("WWTP") and Charlotte Mecklenburg Utility's McAlpine Creek WWTP, respectively.

2002 County System Sewer Treatment (MGD)

<i>Facility</i>	<i>Average Day Flow</i>	<i>Permitted Capacity</i>
County (6 facilities)	2.49	4.90
Charlotte/ Mecklenburg Utility	0.30	1.00
City of Monroe	1.45	1.95
	4.24	7.85

The County has an aggressive sewer system maintenance program. Collection system mechanics are grouped into 5

Water and Sewer System

crews. These crews are assigned to 1) pump station maintenance 2) tap and repair 3) inflow and infiltration identification/reduction 4) right-of-way maintenance and 5) line maintenance. Public Works is in the process of creating a geographic information systems based map of the collection system that will also serve as an advanced hydraulic model.

The County's newest sewer treatment plant, the Twelve Mile Creek Sewer Reclamation Facility, was placed on-line in December 1997. The facility is currently rated at 2.5 MGD of treatment capacity and utilizes biological nutrient removal technology. Engineering plans to expand the facility to 6 MGD are approximately 90% complete. Expansion of the plant is included in the County's 5 year CIP. A laboratory expansion and the addition of an ultraviolet disinfection system are among upgrades under design for the 1.9 MGD Crooked Creek Sewer Reclamation Facility. Public Works currently has 5 North Carolina Grade IV and 1 Grade II Biological Treatment Plant Operators to oversee the operation and maintenance of the treatment facilities.

Rates and Charges

The County's rate structure includes customer connection fees and monthly service charges as follows:

- *One-Time Connection Fees* for new customers of the system, including:
 - ~ *Capacity Fees* assessed to recover the capital costs of providing capacity for the new customer; and
 - ~ *Tap Fees* when the County makes the physical connection to the water distribution and sewer connection lines.
- *Monthly Service Charges* for all customers, including:
 - ~ *Base Facility Charges* based on meter size; and

- *Volume Charges* based on all metered water usage.

Capacity fees are intended to recover the proportional cost of the Water and Sewer System's treatment and transmission facilities and are imposed on all new customers in relation to the potential demand each new customer places on the Water and Sewer System.

Capacity fees are currently imposed in accordance with the following schedule:

Capacity Fees

<u>Meter Size</u>	<u>Water Fee</u>	<u>Sewer Fee</u>
3/4"	\$ 500	\$ 2,650
1"	1,250	6,675
1 1/2"	2,500	13,275
2"	4,000	21,225
3"	11,250	59,725
4"	25,050	132,725
6"	35,050	185,825

A tap fee recovers the cost of the lateral connection for water and sewer service. These fees are imposed whenever the County makes the connection to the Water or Sewer System, but are waived when the developer makes the connection.

Tap fees are currently imposed in accordance with the following schedule:

Tap Fees

<u>Water</u>		<u>Sewer</u>	
<u>Meter Size</u>	<u>Fee</u>	<u>Line Size</u>	<u>Fee</u>
3/4"	\$ 400	4"	\$ 630
1"	525	6"	825
1 1/2"	2,600	> 6"	Cost
> 1 1/2"	Cost		

Water and Sewer System

The County imposes a monthly base facility charge with no minimum usage allowance in order to recover a portion of fixed costs. The monthly base facility charges are currently imposed in accordance with the following schedule:

Monthly Base Facility Charges

<u>Meter Size</u>	<u>Water Charge</u>	<u>Sewer Charge</u>
¾"	\$ 5.00	\$ 9.25
1"	12.60	23.31
1½"	25.05	46.34
2"	40.05	74.09
3"	112.70	208.50
4"	250.45	463.33
6"	350.60	648.61

The County currently utilizes a single water and sewer rate structure for all volume charges. For water, a uniform volume-charge rate of \$2.45 per 1,000 gallons of metered water usage is imposed. For sewer, a uniform volume-charge rate of \$3.30 per 1,000 gallons of metered water usage is imposed. The County has implemented a policy of capping sewer volume charges at 14,000 gallons per month for residential customers on ¾" meters during the irrigation months of the year.

The County has no mandatory connection requirements. Substantially all developed areas within the County have water service available.

Number of Customers

The following table provides information on the number of active water and sewer service connections at the end of each of the last five fiscal years.

<u>Fiscal Year Ending June 30.</u>	<u>Number Of Active Sewer Accounts</u>	<u>Number Of Active Water Accounts</u>
1998	7,930	14,887
1999	8,416	16,160
2000	10,229	18,632
2001	10,908	19,906
2002	12,173	20,844

Major Users

The following table presents information on the ten largest users of the County's water and sewer utilities during the fiscal year ended June 30, 2002. There have been no substantial new users added to the system since June 30, 2002, nor has there been any substantial change in the usage patterns of the following customers.

<u>Customer</u>	<u>Water Annual Revenues</u>	<u>Percentage of Total Water Revenues</u>
Pilgrim's Pride	\$761,997	10.3%
Town of Wingate	122,585	1.7
Parkdale Mills	93,962	1.3
Harris Teeter	17,988	0.2
Concrete Supply	17,903	0.2
Union County Jail	16,096	0.2
Genwove US Limited	16,056	0.2
Weddington Elementary	13,699	0.2
Berry Tri Plas Corp	11,438	0.2
AEP Industries	10,767	0.1
Total	\$1,082,491	14.7%

The County represents the only available source of water supply for Pilgrim's Pride and the Town of Wingate. As a municipal customer, Wingate's customer base is well diversified and consists of mainly residential and smaller commercial

Water and Sewer System

customers. Pilgrim's Pride is a well established poultry processing facility that has recently indicated its intention to expand the Union County operation.

would still be obligated to pay their contractual portion of the capital costs, and the County would be able to use its reserved capacity in other ways, such as for the growing retail demand.

Sewer

<u>Customer</u>	<u>Annual Revenues</u>	<u>Percentage of Total Sewer Revenues</u>
Pilgrim's Pride	\$471,815	8.2%
Town of Wingate	168,013	2.9
Town of Marshville	165,114	2.9
Radiator Specialty	64,437	1.1
Town & Country Estates	28,271	0.5
Harris Teeter	26,742	0.5
JAAR'S	24,785	0.4
Union County Jail	23,192	0.4
Weddington Elementary	19,092	0.3
Berry Tri Plas Corp	15,675	0.3
Total	\$1,007,136	17.6%

Pilgrim's Pride, the Town of Wingate and the Town of Marshville have contractual agreements with the County to use part of the County's 1.95 MGD of reserved capacity at the Monroe Wastewater Treatment Plant. The agreements require each party to pay its share, as defined in the agreements, of the capital cost for the reserved capacity. If the proposed expansion of the Pilgrim's Pride facility causes these three entities to elect to use other wastewater treatment options, they

Billing and Collection Procedures

The County reads customer service meters each month and mails bills in four separate cycles throughout each month. Public Works is responsible for all billing, and the County's Tax Administrator is responsible for all collections. Bills are due the date of the bill and are considered past due 21 calendar days after the bill date. Customer's service is thereafter subject to interruption on notice of at least fifteen business days.

Budget Procedures

Operating and capital budgets for the Enterprise Systems are formulated in the same manner as other County departments. The Public Works Director prepares an initial budget request. The County Manager reviews, and may revise, the submitted budget request and incorporates the request into the overall budget submitted to the Board of Commissioners for its consideration.

History of Rate Increases

The following table provides information on water and sewer rate increases since July 1, 1997.

<i>Effective Date</i>	<i>Residential - 3/4" (5,000 Gal)</i>		<i>Commercial - 1 1/2" (50,000 Gal)</i>		<i>Industrial -3" (500,000 Gal)</i>	
	<i>Water</i>	<i>Sewer</i>	<i>Water</i>	<i>Sewer</i>	<i>Water</i>	<i>Sewer</i>
7/1/97	0.00%	0.00%	0.48%	0.00%	2.87%	0.00%
7/1/98	0.00	0.00	0.48	0.00	2.79	0.00
7/1/99	-1.32	0.00	0.14	0.00	2.68	0.00
1/1/00	-3.20	0.00	-0.27	0.00	2.93	0.00
7/1/00	-4.96	0.00	0.07	0.00	6.84	0.00

The following information is extracted from Union County's Official Statement issued in connection with the Series 2004 General Obligation Debt.

Demographic, Economic and Statistical Information

General. Union County was formed in 1842 and was so named because it was created from parts of two other counties. Located in the south central portion of the Piedmont region, the County contains approximately 643 square miles. Contributing to the County's growth is its proximity to the City of Charlotte and Mecklenburg County, which contain the largest population in the State and comprise the major urban center of North Carolina's piedmont crescent. The recent completion of the southern portion of Interstate 485 from Interstate 77 to Interstate 85 has also contributed to Union County's position as the State's fastest growing county.

Population Statistics. The United States Department of Commerce, Bureau of the Census, has recorded the population of the County to be as follows:

1980	1990	2000
70,436	84,210	123,677

More recent estimates of the County's population from the North Carolina Office of State Budget and Management are as follows:

2001	2002	2003
132,086	138,928	140,028

The U.S. Census Bureau, from April 2000 to July 2002 ranked Union County as the fastest-growing county in the Carolinas and the 20th fastest in the country. During this period, according to the U.S. Census Bureau, the County's population grew by

nearly 13% rising to 139,611 from 123,677.

Per capita income data for the County and the State are presented in the following table:

Per Capita Income

<u>Year</u>	<u>County</u>	<u>State</u>
1997	21,058	23,468
1998	22,454	24,661
1999	23,604	25,302
2000	24,356	26,882
2001	24,890	27,308

Source: United States Department of Commerce, Bureau of Economic Analysis.

Commerce and Industry. The County's economy continues to perform well as measured by unemployment rates, labor force growth and median family income. The County continues to maintain lower unemployment rates (4.9% in December 2003) than the State (5.8% in December 2003) and the United States (5.4% in December 2003). The County's diverse economic base and the interdependence of the Charlotte-Gastonia-Rock Hill MSA are major factors in the County's economic strength. According to the 2000 Census, the County's median family income of \$50,638 places it second among North Carolina's 100 counties, with only Wake County at \$54,988 having a higher median family income. Mecklenburg County placed third at \$50,579.

The following table lists the major manufacturing and nonmanufacturing employers in the County:

The County

Major Employers

<u>Company</u>	<u>Approximate Number of Employees</u>
<i>Manufacturing:</i>	
Tyson Foods, Inc.	1300
Teledyne Allvac	1200
Pilgrim's Pride	1050
Charlotte Pipe & Foundry	500
Scott Aviation	430
Yale Norton Security	420
Perfect Fit Industries	375
Dunn Manufacturing	300
Cooper Tools	276
Consolidated Metco	275
<i>Nonmanufacturing:</i>	
Union County School Administrative Unit	3502
Union Regional Medical Center	1100
County of Union	941
Jungle Aviation & Radio Svc.	600
City of Monroe	523
Harris Teeter Distribution Center	410
Wingate University	323

Source: Union County Economic Development Office, October 2003.

Agriculture is a primary industry in the County representing over 20 percent of the County's economy. In 2002, agribusiness represented a \$320 million local industry with poultry, hogs, cattle, beef, eggs, soybean, grains and cotton forming the major components of the industry. Tyson Foods and Pilgrim's Pride are major chicken processors in the County. Both process chicken in a highly mechanized and technology-dependent production environment for distribution to supermarkets throughout the world. Tyson Foods and Pilgrim's Pride represent two of the County's top five employers.

Wingate University, a private liberal arts university with an enrollment of 1,495 students located in eastern Union County, has invested \$6 million in a pharmacy school to fulfill an underserved need throughout North Carolina and South Carolina. The University School of Pharmacy opened its doors to its charter class in 2003.

The Monroe Regional Airport located in western Union County is growing to accommodate new industries and to make the community more attractive to office and manufacturing development. A runway expansion from 5,500 to 7,000 feet to be completed in 2005 will accommodate 40-passenger regional jet traffic. The airport recently completed several other projects including the expansion of the general aviation apron in the vicinity of the new terminal; construction of an automobile parking lot; relocation of 3,500 feet of existing taxiway; and a high intensity runway lighting system. These improvements will position the airport as the primary reliever for the Charlotte Douglas International Airport. The County's regional transportation linkage was enhanced during the summer of 2003 with the initiation of daily express bus service from Monroe to uptown Charlotte on US 74 with stops in several urban communities adjoining the Union and Mecklenburg County lines.

The transportation improvements further enhance the development of the Monroe Corporate Center. The 500-acre business park, begun in 1996 by the City of Monroe, has attracted several corporate clients such as Greiner Bio-One, Scott Health & Safety, Coca-Cola Bottling Co., American Wick Drain, Goulston Technologies and Coresco. Recent expansions and capital investments by local companies are reflected in the table below:

<u>Company</u>	<u>Investment</u>
Union Regional Medical Center	47,000,000
Schrader Bridgeport	25,000,000
Gold Signature Foods	24,275,000
Allvac	21,747,000
Goulston Technologies Inc.	21,000,000
Greiner Bio-One	19,950,000
Con Metco	18,500,000
Goulston Technologies	11,600,000
Tyson Foods	7,350,000
Pilgrim's Pride (f/k/a Wampler Foods)	7,300,000
Greiner Vacuette Inc.	7,000,000
Charlotte Pipe	6,200,000
American Wick Drain	<u>5,500,000</u>
	<u>\$222,422,000</u>

Note: Table includes aggregate company investments of amounts equal to or greater than \$5,000,000 from 1998 through 2003.

Source: Union County Economic Development.

The recent completion of the southern portion of Interstate 485 has demonstrated the outerbelt's ability to attract development. An \$18.5 million 123,000 square foot retail center located at one of the I-485 interchanges within Union County is under construction. The center will be anchored with retail shops, a supermarket and restaurants.

A \$65 million 430,000 square foot Metro Medical Park, located adjacent to Union Regional Medical Center, is expected to include an assisted-living center, medical offices, hotel and retail space on approximately 50 acres of property. The site has been cleared with roads and utility infrastructure currently under construction. Construction of the first phase of 242,000 square feet, including the assisted -living center, is scheduled to begin by the end of the calendar year.

A \$40 million 200,000 square foot retail and office complex will be one of the first developments on the new Monroe bypass which will connect to the recently completed Interstate 485. The site has been zoned for commercial development, with the first phase of 200,000 square feet to be under construction by the end of the calendar year. The development will include a 120 room hotel, a supermarket and retail shops.

The County and the City of Monroe have established tax incentive programs to encourage industry to locate in the County. Several of the above-listed firms' expansions and projects have benefited from those incentive programs.

Also contributing to the improving economic environment in the County is Union Regional Medical Center (the "Medical Center"). The Medical Center recently completed a \$47 million, 78,000 square-foot expansion which added a state-of-the-art two-story Outpatient Diagnostic and Treatment Pavilion, including a cancer treatment center and computerized axial tomographic scanner and magnetic resonance imaging services.

Total retail sales in the County for the most recent five fiscal years are shown in the following table:

Fiscal Year Ended June 30,	<u>Retail Sales</u>	
	Total <u>Retail Sales</u>	Increase Over <u>Previous Year</u>
1999	1,207,717,660	8.5
2000	1,287,191,937	6.6
2001	1,368,710,687	6.3
2002	1,403,189,500	2.5
2003	1,425,656,186	1.6

Source: North Carolina Department of Revenue, Sales and Use Tax Division.

The County

The County's proximity to the Charlotte-Gastonia-Rock Hill MSA combined with improved accessibility afforded by Interstate 485, readily available undeveloped property and a low overlapping local property tax burden have contributed to strong demand for new housing. New housing construction and residential permits continue at unabated levels with fiscal year 2003 permits and values reaching historic highs.

The following table illustrates building activity in the County since 1999 as shown by the number of building permits issued and estimated value of the related construction for the past five fiscal years and for the six months ended December 31, 2003:

Building Activity

<u>Fiscal Year</u> <u>Ending June 30,</u>	<u>Total Value</u> <u>(In Thousands)</u>
1999	332,726
2000	349,006
2001	435,442
2002	358,173
2003	465,191
2004 ¹	320,795

Source: County Department of Inspections.

⁽¹⁾ Information shown is for the six months ended December 31, 2003.

Employment

The North Carolina Employment Security Commission has estimated the percentage of unemployment in the County to be as follows:

Unemployment Percentages

<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
2.2%	3.6%	5.1%	4.9%	5.3%

Government and Major Services

Government Structure. The County has a Commissioner-Manager form of government with five Commissioners comprising the governing body. The Commissioners are elected on a staggered basis for terms of four years. The County Manager is appointed by and serves at the pleasure of the Board of Commissioners. The Board of Commissioners annually adopts a budget and establishes a tax rate for the support of County programs. The County Manager has the responsibility of administering these programs in accordance with policies and the annual budget adopted by the Board of Commissioners. The County is responsible for providing public safety, health and human services, public utilities, and park and recreation programs and local funding for public education.

Education. State law provides for and funds the operating costs of a basic minimum educational program which is supplemented by the County and Federal governments. The building of public school facilities has been a joint State and County effort. Local financial support is provided by the County for capital and operating expenses.

The following table provides financial support information for the fiscal year ended June 30, 2003:

Funding of Union County School Administrative Unit

<u>Source</u>	<u>Amount</u>	<u>Percent of</u> <u>Total</u>
State	\$104,157,818	69%
Federal	10,446,369	7%
Local	35,494,292	24%
	<u>\$150,098,479</u>	<u>100%</u>

Source: Union County Board of Education.

The following table shows the number of schools and average daily membership for the Union County School Administrative Unit for the past five school years:

Number of Schools and Average Daily Membership (ADM)¹

School Year	All Grades	
	Number	ADM
1999-00	30	21,602
2000-01	30	22,549
2001-02	31	23,772
2002-03	31	25,263
2003-04	31	27,031

Source: Superintendent's Office of the Union County School Administrative Unit.

⁽¹⁾ Average Daily Membership or ADM (determined by actual records at the schools) is computed by the North Carolina Department of Public Education on a uniform basis for all public school units in the State. The ADM computation is used as a basis for teacher allotments when there is more than one school unit in the county.

Higher Education. Wingate University in the Town of Wingate serves approximately 1,495 students and offers bachelors degrees in liberal arts and sciences and masters degrees in education and business. It is fully accredited by the Southern Association of Colleges and Schools. Since its founding in 1896, the University has been associated with the Baptist State Convention of North Carolina.

South Piedmont Community College, located in Monroe, serves Union and Anson counties. It offers technical courses designed to meet the skill needs of local employers, including in-plant training. Local financial support is provided by the County for capital and operating expenses. For the fiscal year ended June 30, 2003, the County

provided \$525,000 in capital and operating support.

Transportation. The expansion, maintenance and improvement of primary and secondary highways within the County are primarily the responsibility of the State. Each municipality within the County bears the primary responsibility for its local street system. The County has no financial obligation with respect to construction and maintenance of roads.

The County is served by two U.S. highways (74 and 601) and eight North Carolina highways (16, 75, 84, 200, 205, 207, 218, and 522). The County is within one mile of Interstate 485. In addition, there are future plans for a U.S. Highway 74-Bypass, which will connect with Interstate 485. CSX Transportation provides freight rail service to the County and Greyhound Trailways provides bus service to the County. In addition, Charlotte/Douglas International Airport is approximately 17 miles from the County boundary. Monroe Municipal Airport, an FAA-designated reliever facility to Charlotte/Douglas International Airport, offers general aviation, air freight and charter service as well as hangar and repair facilities for corporate and private aircraft through USAir Aviation, the airport's fixed-base operator.

Social Service Programs. The County Department of Social Service provides a full range of community services funded primarily by the Federal and State governments with local matching funds provided by the County. In addition to the traditional programs serving the aged, disabled, blind and dependent children, the Department of Social Services has developed programs which deal with child abuse, adolescent parenting, permanent placement of children, day care, foster care, emergency care for children and in-home services for the elderly.

The County

Approximately 15,500 citizens are served each month by the Department of Social Services. Child support collections, agency quality controls and efforts to eradicate fraud have off-set County costs significantly. The County has implemented innovative programming, which provides for cost effective administrative operations. The County spent \$8,939,533 in local funds for the fiscal year ended June 30, 2003 for human services provided through the Department of Social Services.

Health Department. The Health Department is responsible for protecting the health of the citizens of the County. The Health Department accomplishes this objective through a variety of prevention and educational programs in cooperation with other health and education groups in the community. The Health Department provides a variety of specialized health care services and places special emphasis on communicable disease control and maternal and child health services. Other programs include school health and laboratory services and a variety of educational programs in chronic disease control, women's, infants' and children's nutrition and health education. The Environmental Health Division is responsible for monitoring and inspecting all food handling establishments. Its other responsibilities include inspecting day care centers and foster homes and monitoring water, solid and liquid waste pollution. Two new grant programs, health promotion and nutrition counseling, are designed to promote healthy living through diet and other risk reduction activities. All services are carried out through a varied group of health professionals, including physicians, public health nurses, environmental scientists, laboratory technicians, health educators, nutritionists and clerical administrative staff. The County spent \$1,967,292 in local funds for the fiscal year ended June 30, 2003 for these services.

Mental Health. The Union County Mental Health Center is a part of the Piedmont Behavioral Healthcare system and serves the citizens of the County. The Mental Health Center provides mental health and substance abuse related services to children, adolescents, adults and elders. Its services are primarily offered through the local comprehensive community mental healthcare facility, which is comprised of three accessible, local sites. Additional services are provided off-site in locations such as the hospital emergency room, schools and local housing projects. Some of the types of services offered through the Mental Health Center include: acute services (24-hour emergency services, brief intensive home-based services for children, assessment and referral to all levels of care), individual and group therapy, couples and family therapy, specialized group and family programs for substance abuse, consultations and education to community providers and groups, including schools. For the fiscal year ended June 30, 2003, the County spent \$285,928 in local funds for these services.

Public Utilities. The County operates water and sewer utilities serving approximately 25,000 water customers and 16,000 sewer customers.

The water system services a significant portion of the County, including all major urbanized areas except the City of Monroe. The primary water suppliers are (i) the Catawba Water Treatment Plant, a joint impoundment and treatment facility venture between the County and the Lancaster County Water and Sewer District, (ii) Anson County and (iii) the City of Monroe. The combined three water treatment sources provide an average of approximately 7.3 million gallons per day

of treated water to the County's customers. The County maintains almost 600 miles of water pipes ranging from 2 inches in diameter to 24 inches.

The sewer system is comprised of over 350 miles of pipe, approximately 60 sewer lift stations and 6 sewer treatment facilities. The average daily flow at the County's wastewater treatment plants is 4.24 million gallons per day with a permitted capacity of 7.85 million gallons.

Solid Waste Facilities. The County currently provides residents and businesses alike with municipal solid waste disposal, construction and demolition waste disposal and recycling opportunities. Municipal Solid Waste ("MSW") disposal services are provided through a state-of-the-art transfer station. At the transfer station, MSW is loaded onto tractor-trailer trucks and transported to a lined landfill for ultimate disposal. For the general public's convenience, there are six sites strategically located throughout the County that accept "bagged" household garbage and recyclable materials.

A Construction and Demolition ("C&D") debris landfill is located adjacent to the Transfer Station. There are currently five C&D cells permitted through the State in the County, each designed to accept 52,000 tons of material. These cells are vertical expansions over a closed MSW landfill.

The County promotes recycling and provides the opportunity for residents and businesses to recycle paper, cardboard, plastics, glass, aluminum, scrap metal (including white goods), spent motor oil, antifreeze, and used tires free of charge.

The County is continuously investigating means to improve and expand the services provided at cost-effective rates. Programs that are currently in the

exploratory stage include "household hazardous waste" and electronic device disposal/recycling. The market direct sale of bulk paper and cardboard is also being investigated.

The County uses an enterprise fund to account for the operations of its solid waste programs and charges tipping fees for disposing solid waste. This source generated approximately \$2.5 million for the fiscal year ended June 30, 2003, and along with other fee-based revenues resulted in a net loss of \$263,330.

A Solid Waste Capital Reserve Fund has been established to finance the closure and opening of future landfill operations. At June 30, 2003, the Solid Waste Capital Reserve Funds current assets were \$4,563,985 and the Fund's postclosure liability was \$2,959,313.

Debt Information

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended, allowing for issuance of all presently authorized bonds, the County had the statutory capacity to incur additional net debt in an approximate amount of \$559,193,125 as of June 30, 2003.

The table on the following page depicts the County's outstanding debt obligations.

The County

Outstanding General Obligation Debt.

	<u>June 30, 2001</u>	<u>Principal Outstanding as of</u>		
		<u>June 30, 2002</u>	<u>June 30, 2003</u>	<u>Dec. 31, 2003</u>
General Obligation Bonds				
Refunding Bonds	\$ 44,701,701	\$ 40,172,500	\$ 35,144,001	\$ 35,144,001
School Bonds	105,475,725	100,900,500	96,825,275	96,825,275
Sanitary Sewer Bonds	4,059,275	3,834,500	3,609,725	3,609,725
Other Bonds	103,500	86,500	69,000	69,000
Total Bonds	<u>\$154,340,201</u>	<u>\$144,994,000</u>	<u>\$135,648,001</u>	<u>\$135,648,001</u>

General Obligation Debt Ratios.

<u>As of</u>	<u>Total GO Debt</u> ¹	<u>Assessed Valuation</u> <u>(000 omitted)</u>	<u>Total GO Debt to Assessed Valuation</u>	<u>Population</u>	<u>Total GO Debt</u>
July 1, 2000	105,182,500	8,863,213	1.19	123,677 ²	850.46
July 1, 2001	154,340,201	9,477,687	1.63	132,086 ³	1,168.48
July 1, 2002	144,994,000	10,169,868	1.43	138,928 ³	1,043.66
July 1, 2003	135,648,001	10,252,727	1.32	140,028 ⁴	968.72
Dec. 31, 2003	135,648,001	10,252,727	1.32	140,028 ⁴	968.72

⁽¹⁾This amount excludes at July 1, 2000 and 2001, \$38,615,000 and \$18,390,000, respectively, of refunded bonds with respect to which an escrow agent holds in trust certain US Government Obligations which will mature at such times and in such amounts and will bear interest payable at such times and in such amounts so that sufficient moneys will be available to pay when due all principal of and interest on and any premium on the refunded bonds to and including their respective maturities or dates of redemption.

⁽²⁾ United State Department of Commerce, Bureau of the Census.

⁽³⁾ Certified County Population Estimates as published by the North Carolina Office of State Budget and Management.

⁽⁴⁾ Projected Annual Population Data as published by the North Carolina Office of State Budget and Management.

What is a Budget?

The County is “body politic and corporate”, a political subdivision governed by the General Statutes of the State of North Carolina.

The County provides a wide variety of services to its 140,000 plus residents. County services are financed through a variety of taxes, fees, intergovernmental assistance and charges for services. In order to plan for the delivery of effective services and efficiently manage the revenues which support those services, the County adopts an annual budget.

Governmental entities are often asked by their constituencies, “What is a budget?” The answer to this question can have different meanings to different counties, cities, states or agencies. All governmental agencies prepare a budget. The variety of budgetary systems and philosophies is limited only by the number of governmental entities which prepare a budget.

Union County’s budget should be viewed as a tool to help plan, manage and control expenditures for the coming year. Using the budget as a guide, residents of the County can see how resources are allocated and what programs are to receive priority funding.

As A Policy and Planning Tool

The annual budget is the County’s service and financial plan for the year ahead, a strategic tool that matches the services desired by the community with the resources required in order to provide those services. As such, the budget is a plan of financial operation incorporating estimates of proposed expenditures for a given period and a proposed means of financing. The effective period of a budget is a single fiscal year. The budget should also be looked upon as more than a

financial plan, for it represents the process by which legislative and administrative controls are established.

While the budget provides a legal framework for the expenditure of funds, it also provides the basis for fiscal procedures, a systematic reexamination of internal operations for improved efficiency and economy, a delegation of operating authority and responsibility and a basis for central controls. Therefore, in addition to the budget’s usefulness in planning, it also acts as an estimate of the future, and as the fiscal year unfolds, becomes the basis for monitoring and controlling both the County’s fiscal position and the levels of service provided.

So, the budget is much more than just a legal requirement or a financial plan for raising and spending money. It is County Commission’s primary mechanism for describing the scope of services to be performed and the improvements to be made during the year. The budget is the major fiscal policy document of the County.

The budget process does not end with the adoption of the completed budget, but rather continues throughout the fiscal year. Budget preparation and implementation is not a seasonal event, but a year round process of review, analysis and reassessment.

Development of the Budget

The budget is prepared over a five- to six-month period. The process begins with a “goal-setting and planning retreat” of the County Commission. The forum provides the County Commission with an opportunity to develop a number of goals and set forth the Commission’s work plan priority for the coming and ensuing fiscal years. Revenues, expenditures, fund balances and major initiatives are

Basics of Budgeting

projected for the four to five-year financial plan. Potential additional resources are identified. The process is followed several months later by obtaining more current and accurate estimates of available revenues and beginning fund balances. Coincident with the development of the revenue estimates, the anticipated expenditures for the current year are analyzed.

At the beginning of the annual budget process, departments and agencies review with the County Manager program priorities, propose new initiatives and focus on developing a budget and work plan consistent with County Commission's goals. The County Manager formulates a level of expenditure recommendations designed to maintain services and meet the Commission's policy goals during the next fiscal year. These estimates are developed in the budget preparation phase and are based on numerous considerations including compliance with federal, state and local regulations, Commission goals and priorities, known cost factors for operating expenses, proposed changes in the employee compensation plan, cost increases in various employee benefits such as medical and workers' compensation and a conservative projection of general economic fluctuations.

Once all the anticipated expenditures have been taken into consideration, the challenge then becomes adjusting the expenditures to the available revenues. This process typically involves cutting

some requested new initiatives while expanding others to meet the community's priorities.

Budget Approval

The North Carolina Local Government Budget and Fiscal Control Act governs the annual budget calendar, preparation, submission and review of the budget. The fiscal year begins on July 1. The County's budget calendar, which is on the following page, is somewhat more restrictive than the Act requires.

The County Manager, who also serves as budget officer, is required under the Act to submit the budget with a budget message to the County Commission not later than June 1. Following budget submission, the County Commission receives public testimony and reviews the service and expenditure proposals contained in the proposed budget. Also, during this period, copies of the budget are filed with the County Clerk, public library, news media and the County's web site. The County Commission holds an advertised public hearing and may make further changes to the budget. The County Commission may adopt the budget and establish appropriations not earlier than 10 days after having received the budget from the County Manager and after it has held the required public hearing. Because appropriations are the legal authority to spend money in the new fiscal year, the budget must be adopted before July 1 each year.

Basics of Budgeting

December	January	February	March
1) Finance prepares and releases budget instructions. 2) Budget workshop for agencies to review budget process. 3) Personnel completes new year continuation salary and benefit budgets; agencies confirm.	1) Agencies prepare components of the budget process.	1) Agencies submit prioritized new year budget initiatives and capital requests. 2) Agencies and Finance prepare current year estimates and new year base operating requirements. 3) County Commission holds goal setting planning retreat and establishes work plan priorities.	1) Agencies and Finance prepare current year estimates and new year base operating requirements. 2) County Manager and his staff review capital and new year initiative requests.
April	May	June	July
1) County Manager meets with agencies and determines program priorities and begins development of recommended budget.	1) Board of Education submits requested budget. 2) County Manager finalizes recommended budget. 3) County Manager presents the recommended budget to the County Commission.	1) County Commission conducts workshops to review the recommended budget. 2) County Commission holds a public hearing on the budget. 3) County Commission formally adopts the budget ordinance for the next fiscal year.	1) Beginning of new fiscal year. 2) Budget for the new fiscal year is implemented. 3) Adopted budget document is printed and distributed.

Budget Implementation and Monitoring

Once the County's budget is adopted it must be implemented, closely monitored and professionally managed. Quarterly reports, monthly monitoring procedures and various accounting checks and balances are utilized to ensure legal compliance with the appropriation authorizations.

The budget contains estimated revenues to be received and anticipated

expenditures. Revenues are constantly monitored throughout the fiscal year to detect significant fluctuations in receipts.

If upon close examination of the budget, it is discovered that revenues are not sufficient to support planned expenditures or planned expenditures are exceeding original projections, the County Manager reports such to the County Commission.

The Manager also makes recommendations for addressing the budget imbalance. If an unforeseen

Basics of Budgeting

spending need arises or revenues are not sufficient to support planned expenditures, the County may transfer money from contingency or other activities or appropriate money from its reserves.

Basis of Budgeting

The County budgets revenues on a cash basis and expenditures on a modified accrual basis. Revenues are recognized in the accounting period in which they become available. Expenditures are recognized in the accounting period in which the liability is incurred, except for bond principal and interest, which is reflected as an expenditure as it becomes due. This basis of budgeting is used for all funds of the County - governmental and proprietary.

Budgetary Amendment and Control

The appropriation authorization of the County Commission is generally at the agency level. Prior year's carryover encumbrances and designated reserves are re-appropriated by the County

Commission based on audited financial statements. Encumbrances and designated reserves increase the agency level budget. Unanticipated revenues require appropriation by the County Commission prior to their expenditure. Generally, appropriations that are unspent at the end of the year lapse into fund balance. The County Manager, as the County's statutory designated budget officer, is authorized to transfer funds among line-items within each departmental appropriation; and has certain limited authority to transfer funds between agency appropriations with a report to the County Commission. Major amendments to the overall appropriation level of an agency, requires the approval of the County Commission.

Although the legal appropriation is at the agency level, control of expenditures is exercised at various levels within each appropriation. Directors are authorized to allocate available resources as they deem appropriate within several expenditure categories consistent with the County's work plan.

Fund Accounting

The accounts of Union County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent. The various funds are grouped into three broad fund categories and several sub-fund types. The fund categories are summarized below:

Governmental Funds

Governmental funds are those used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The following are the County's governmental funds:

General Fund - The General Fund is the principal fund of Union County. This fund accounts for all financial transactions except those more appropriately recorded in another fund. This fund includes the majority of County services including public safety, inspections, planning, recreation and parks, human services, education and administrative functions. Revenues come from sales and use taxes, property taxes, user fees, permits and licenses, and other sources of revenues.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of funds for, and the

payment of, certain long-term debt issued for the capital construction program of the Union County Public Schools.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds from the Enhanced 911 Subscriber Fee, fire taxes and fees and the various federal and State grant related programs – all of which are legally restricted to expenditures associated with the activities.

Capital Project Funds - Capital Project Funds provide budgetary accountability for financial resources used for the acquisition or construction of major capital facilities and improvements, other than those financed and accounted for in proprietary funds. Principal resources for these activities include proceeds of general obligation bonds and transfers from other funds. The County has capital project funds for the following activities: general government, recreation and culture, and school improvements.

Proprietary Funds

Proprietary Funds are used to account for activities that are similar to those often found in the private sector. Proprietary Funds are separated into two categories: Enterprise Funds and Internal Service Funds.

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and net income is appropriate for capital maintenance, public policy, management

Budget Format

control, accountability or other purposes.

Water and Sewer Fund - The Water and Sewer Fund is used to account for all revenues and expenses associated with the County's water and wastewater operations.

Solid Waste Fund - The Solid Waste Fund is used to account for all revenues and expenses associated with operating the County's solid waste activities.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments on a cost reimbursement basis.

Health Benefits Fund - The Health Benefits Fund is used to account for the revenues and expenses associated with providing medical and dental program for eligible participants.

Workers' Compensation Fund - The Workers' Compensation Fund is used to account for the revenues and expenses associated with providing medical and lost wages to employees who are injured while on the job.

Property and Casualty (P&C) Fund - The P&C Fund is used to account for the revenues and expenses associated with providing risk management services in connection with general liability, auto physical damage and liability, property and personal liability, and employee and officers coverages. The Fund also provides resources for those risks retained by the County.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organization or other government units.

Special Separation Allowance Fund - The Special Separation Allowance Fund is used to account for the accumulation of funds transferred from various funds for the payment of separation benefits to qualified county employees.

Agency Funds - The Agency Funds are used to account for funds held by the County for the benefit of Social Service clients, incarcerated individuals, Board of Education and various special taxing districts.

Basis of Accounting

All funds of the County are accounted for during the year on the modified accrual basis of accounting in accordance with North Carolina General Statutes. Under the modified accrual basis, revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Expenditures are recognized in the accounting period in which a fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt which is recognized when due.

Revenues are classified by funds and sources with the following categories being used in the budget document: ad valorem taxes, local option sales taxes, other taxes and licenses, intergovernmental revenue, permits and fees, sales and services, investment earnings and other financing sources.

Expenditures are classified by fund, department, category and object of expenditure. Expenditures are separated into five major categories: personnel; operating; capital outlay; contracts, grants and subsidies; and interdepartmental charges. The categories are defined below:

Personnel - Services provided by regular and temporary County employees. This category includes salaries and wages and fringe benefit costs such as social

security, medical, pension, 401K, workers' compensation and dental expenses.

Operating - Supplies and services used in the daily operation of County agencies. The category includes utilities, supplies, maintenance services, vehicle operations, communication services (printing, postage, telephone, etc.), travel and training expenditures, insurance coverage, professional services, public assistance and other services (rents, etc.).

Capital Outlay - Expenditures for the acquisition, construction, renovation or improvement of land, buildings, other structures or equipment. Equipment classified in this category costs \$5,000 or more and has a useful life of more than one year.

Contracts, Grants and Subsidies - This category includes expenditures for contracts, grants and subsidies.

Debt Services – Principal and interest payments on general obligation, revenue and installment financing contracts.

Interdepartmental Charges - This category includes expenditures from internal County service providers.

Contingency – Funds for unanticipated appropriations.

Interfund Transfers - This category includes the transfer of resources from one fund to another fund.

Revenue Assumptions

Overview

Different techniques and methods are used to assist the County in estimating future revenue sources. The following information outlines the various revenue assumptions used to project revenues for the 2004-2005 fiscal year.

Ad Valorem Taxes

The recommended general tax rate is 55 cents per 100 dollars of property valuation with an estimated 98 percent collection rate for real property and a 90 percent collection rate for motor vehicles. The total projected tax base for FY2005 is estimated at \$13.184 billion representing an increase of \$2.375 billion or 21.97% over FY2004's amount of \$10.809 billion. Approximately 6.61% of the almost 22% tax base growth is attributable to new construction growth with the balance of 15.36% due to the revaluation. Every penny on the FY2005 tax base generates approximately \$1.28 million.

The tax rate of 55 cents per \$100 is projected to generate about \$70.5 million in current year's property taxes. A "revenue neutral" tax rate, estimated at 46.32 cents, generates \$59.4 million. The difference between the two amounts, roughly \$11.1 million, represents about 8.68 cents on the County's FY2005 tax base.

For a more complete analysis of the growth in the County's tax base, including the "revenue neutral" calculation, the reader is directed to several tables that appear later in this section of the Budget Book.

The majority of the increase in the property tax rate of 8.68 cents is attributable to debt service costs associated with the voter approved bond referendums for education, including the full fiscal impact of the May 2004

referendum in conformance with the financial policies of the County.

The continuation of the schools special tax of 7 cents is recommended. A "revenue neutral" tax rate is estimated at 6.12 cents – thus the 7 cents represents a tax increase of 0.88 cents or approximately \$1.13 million.

Local Option Sales Taxes

Revenues received from the one-cent and 3 one-half cent sales tax are estimated based on historical trends and projections by the State. The State is projecting retail sales to grow on a statewide basis by 4%-5% with variations based on individual County economic circumstances. The budget includes an increase of 3.5% for the one-cent sales tax (Union County) and increases of 4%-5% for the 3 one-half cent distributions (statewide).

Additionally, the budget anticipates an overall increase from 67.90% to 69.80% as the General Fund's share of all sales and use tax returned to Union County for allocation to its municipalities and special taxing districts. This increase is attributable to the tax levy increase imposed by Union County in FY2004; which is the basis for distributing FY2005 sales and use taxes.

Other Taxes and Licenses

This category of revenue consists of real property transfer taxes, cable TV franchise fees and gross receipts rental taxes. Overall, FY2005 revenues are projected to slightly exceed \$1.8 million, an increase of about \$356K over the current budget. The largest portion of the increase is real property transfer taxes which are projected to increase from \$1.176 million to \$1.5 million.

Revenue Assumptions

Intergovernmental Revenues

This revenue source represents funds received from other governmental units.

Depending on the source and nature of the resource, occasionally restrictions are placed on the use of these proceeds.

ADM funds, which are used to help pay for school construction, are included in this category of revenue at \$1.017 million. The Governor's proposed budget ***again*** diverts the funds to other State operations. This proposal is particularly troublesome and unwarranted given the County's need for resources to fund school capital construction as well as the Governor's proposal to reduce class-size for the third grade. Should the General Assembly approve the diversion, critical County school construction programs will be impacted.

This revenue category also includes court facility fees (-\$41.4K for FY2005) and ABC distributions (+\$2.6K for FY2005).

Other Revenues

The two largest revenue sources in this category include the hospital payment (\$1.4 million for FY 2004 with amount based on FY2003 actual payment) and investment income. Investment income is estimated based on the projected daily cash position of the County, declining assets available for investment, and future investment earning rates in the range of 1% to 1.5%. FY2004's estimate is about \$1.1 million representing a decline of \$500K from FY2003 budget.

Fund Balance

The appropriation of fund balance is necessary to balance projected revenues and expenditures. The level of appropriation is determined by the

difference between recommended expenditures and estimated revenues for the upcoming fiscal year. The amount of recommended fund balance is both a function of the amount the County reasonably expects that it will not use by year-end (salary savings, revenues exceeding budget, expenditures coming in under budget) and the projected use of fund balance to mitigate the level of tax rate increases.

Interfund Charges

Charges for goods and services from one fund to another fund within the County. Charges are projected based on historical trends or actuarially determined charges needed to finance liabilities.

Employee Contributions

Payment from employees and retirees for individual and dependent medical and dental insurance. Contributions are projected based on the estimated number of participants in the program and rates needed to finance claim liabilities.

Utility Fees and Charges

Water and sewer revenues from volumetric sales are projected to increase by about \$1 million, representing an 8% increase. The increase is attributable to customer and consumption growth. Capacity fee revenues are projected to increase by \$1.4 million, largely attributable to new customer connections and the complete maturation of a policy change implemented in 2001 regarding the timing of sewer capacity fee payments which resulted in prior periods (FY2002-FY2004) experiencing reduced revenues.

Calculation of Revenue Neutral Tax Rate – General

	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004
Real	\$ 6,891,826,072	\$ 7,395,902,210	\$ 7,984,508,680	\$ 8,551,935,706
Personal	741,217,744	808,571,967	884,495,677	846,516,646
Public Service	209,912,504	217,774,298	222,477,755	232,941,971
Motor Vehicles	1,078,038,610	1,103,337,088	1,154,316,406	1,177,827,437
	<u>\$ 8,920,994,930</u>	<u>\$ 9,525,585,563</u>	<u>\$ 10,245,798,518</u>	<u>\$ 10,809,221,760</u>

Percent Growth		6.78%	7.56%	5.50%
Average During Period				6.61%

	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2005
Real	\$ 8,551,935,706	\$ 10,897,948,350	\$ 10,897,948,350
Personal	846,516,646	836,483,793	836,483,793
Public Service	232,941,971	232,941,971	232,941,971
Motor Vehicles	1,177,827,437	1,217,067,672	1,217,067,672
	<u>\$ 10,809,221,760</u>	<u>\$ 13,184,441,786</u>	<u>\$ 13,184,441,786</u>

Tax Rate (per \$100)	\$ 0.5300	\$ 0.4345 ¹	\$ 0.4632 ²
Tax Levy	\$ 57,288,875	\$ 57,288,875	\$ 61,070,334

Tax Levy Adjustment Based on Collection Rate

Real, Personal & Public

Service	98%	\$ 50,025,462	\$ 50,958,276	\$ 54,324,219
Motor Vehicles	90%	5,618,237	4,685,423	5,073,712
		<u>\$ 55,643,699</u>	<u>\$ 55,643,699</u>	<u>\$ 59,397,931</u>

\$ 0.0868 ³

\$ 11,130,700

\$ 0.5500 ⁴

\$ 70,528,631 ⁵

¹ Tax rate that would produce levy equal to that produced for FY2004

² Tax rate adjusted for average annual percentage increase (6.61%) in the tax base since 2000 revaluation (the revenue neutral rate)

³ Additional tax rate adjusted to support the FY2005 recommended budget

⁴ Total recommended tax rate for FY2005

⁵ FY2005 projected current year property tax collections based on recommended budget

Calculation of Revenue Neutral Tax Rate – School Tax

	Fiscal Year 2001	Fiscal Year 2002	Fiscal Year 2003	Fiscal Year 2004
Real	\$ 6,891,826,072	\$ 7,395,902,210	\$ 7,984,508,680	\$ 8,551,935,706
Personal	741,217,744	808,571,967	884,495,677	846,516,646
Public Service	209,912,504	217,774,298	222,477,755	232,941,971
Motor Vehicles	1,078,038,610	1,103,337,088	1,154,316,406	1,177,827,437
	<u>\$ 8,920,994,930</u>	<u>\$ 9,525,585,563</u>	<u>\$ 10,245,798,518</u>	<u>\$ 10,809,221,760</u>

Percent Growth	6.78%	7.56%	5.50%
Average During Period			6.61%

	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2005
Real	\$ 8,551,935,706	\$ 10,897,948,350	\$ 10,897,948,350
Personal	846,516,646	836,483,793	836,483,793
Public Service	232,941,971	232,941,971	232,941,971
Motor Vehicles	1,177,827,437	1,217,067,672	1,217,067,672
	<u>\$ 10,809,221,760</u>	<u>\$ 13,184,441,786</u>	<u>\$ 13,184,441,786</u>

Tax Rate (per \$100)	\$ 0.0700	\$ 0.0574 ¹	\$ 0.0612 ²
Tax Levy	\$ 7,566,455	\$ 7,566,455	\$ 8,068,878

Tax Levy Adjustment			
Based on Collection Rate			
Real, Personal & Public Service	98%	\$ 6,607,137	\$ 6,731,887
Motor Vehicles	90%	742,031	617,281
		<u>\$ 7,349,168</u>	<u>\$ 7,349,168</u>
		<u>\$ 7,349,168</u>	<u>\$ 7,847,913</u>

	\$ 0.0088 ³
	\$ 1,128,458
	\$ 0.0088 ⁴
	\$ 8,976,371 ⁵

- 1 Tax rate that would produce levy equal to that produced for FY2004
- 2 Tax rate adjusted for average annual percentage increase (6.61%) in the tax base since 2000 revaluation (the revenue neutral rate)
- 3 Additional tax rate adjusted to support the FY2005 BOE request
- 4 Total tax rate for FY2005
- 5 FY2005 projected current year property tax collections based on BOE request

Bond Referendums

Union County voters have approved four (4) school bond referendums aggregating \$277.7 million since 1998. The amounts of those referendums and fiscal impact statements are detailed below.

1998 School Bond Referendum

A Resolution adopted August 31, 1998, by the Board of County Commissioners (BOCC) directed the filing of an application with the Local Government Commission (LGC) and stated “the County’s property tax rate *will* (emphasis added) increase by approximately 10 cents.” NOTE: the 10 cent rate was pre-2000 revaluation. Conversion to post-revaluation rate is 7 cents. The LGC is a State commission that regulates and monitors local government finances and approves the issuance of debt.

The application to the LGC for approval of the issuance of general obligations in an amount not to exceed \$52,700,000 executed September 3, 1998 contained the statement that “an estimated increase in tax rate by reason of (the) proposed bonds \$0.10.”

The *1998 Bond Referendum Information Brochure*, published and distributed by Citizens for Better Schools, stated “based on current projections, the \$52.7 million school bond would, in the worst case scenario, increase the property tax rate a maximum of 8.5 cents of the life of the bonds.”

2000 School Bond Referendum

A Resolution adopted August 21, 2000, by the BOCC directed the filing an application with the LGC stated “the County’s property tax rate resulting from issuance of the proposed bonds is not excessive.”

The application for approval of the issuance of general obligations in an

amount not to exceed \$55,000,000 contained the statement that “an estimated increase in tax rate by reason of (the) proposed bonds \$0.05.”

The *2000 Bond Referendum Information Brochure*, published and distributed by Citizens for Better Schools, stated “based on current projections, the \$55 million school bond would, in the worst case scenario, increase the property tax rate a maximum of five cents over the life of the bonds.”

2002 School Bond Referendum

A Resolution adopted August 19, 2002, by the BOCC directed the filing an application with the LGC stated “the bonds will require a property tax increase to pay principal and interest on the bonds, but the increase in taxes necessary to pay the proposed debt service will not be excessive.”

The application for approval of the issuance of general obligations in an amount not to exceed \$70,000,000 contained the statement that “an estimated increase in tax rate by reason of (the) proposed bonds \$0.04.”

The *2002 Bond Referendum Information Brochure*, published and distributed by Citizens for Better Schools, stated “based on current projections, the \$70 million school bond could increase the property tax rate by four cents.”

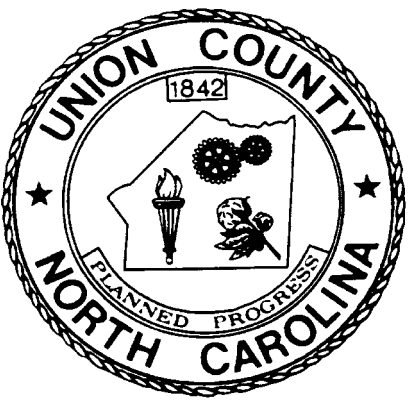
2004 School Bond Referendum

A Resolution adopted March 3, 2004, by the BOCC directed the filing an application with the LGC stated “the schedule for issuing the bonds will require a property tax increase to pay principal and interest on the bonds, but the increase in taxes necessary to pay the proposed debt service will not be excessive.”

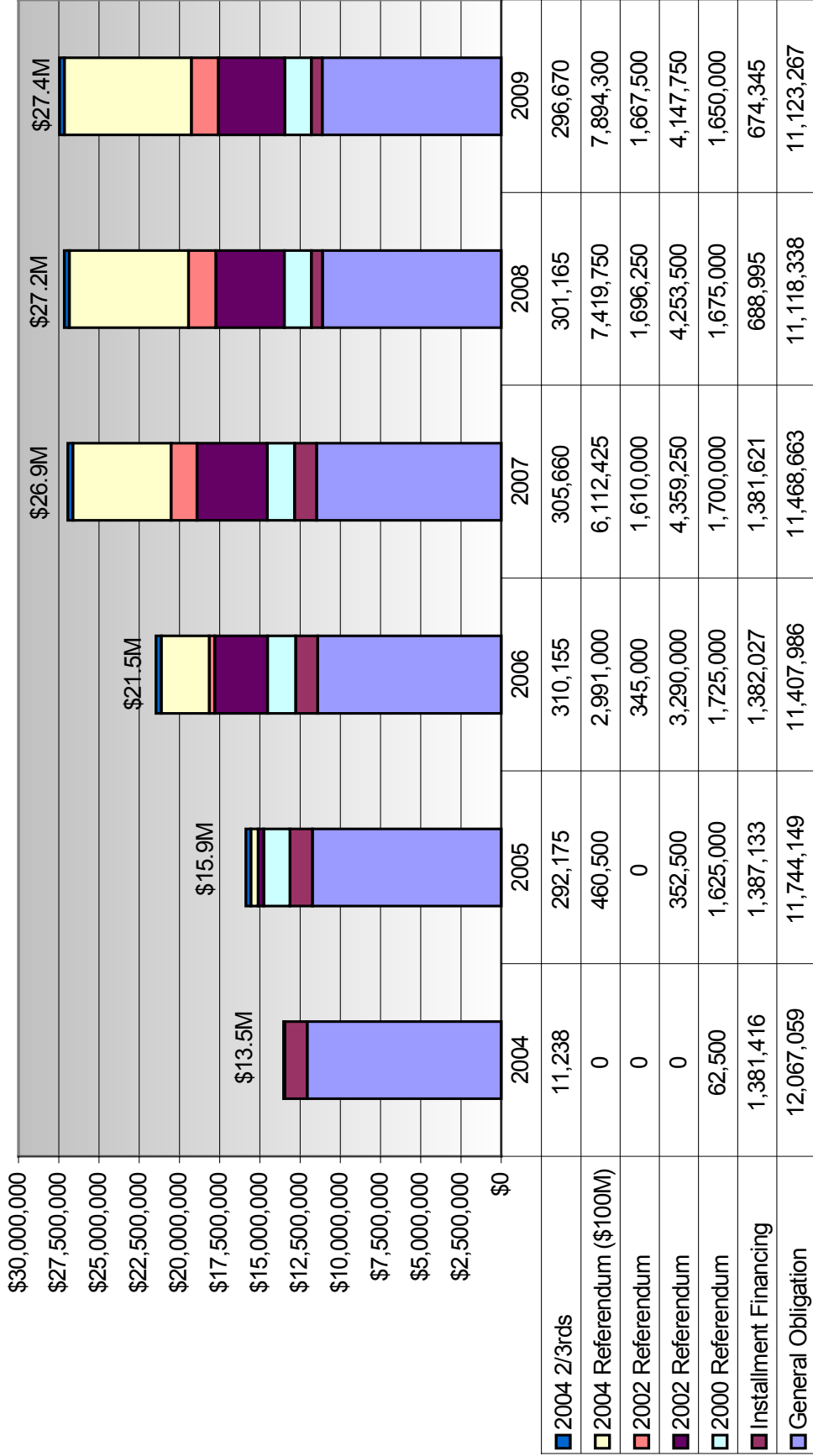
The application for approval of the issuance of general obligations in an amount not to exceed \$100,000,000 contained the statement that “an estimated increase in tax rate by reason of (the) proposed bonds \$0.08.”

The County’s financial policies require the development of fiscal impact statements associated with bond referendums. The statements developed in connection with the 2004 bond referendum indicated a tax rate impact of 8 cents on the fiscal year 2004 tax base to be imposed in the fiscal year immediately succeeding the referendum’s passage.

The *2004 Bond Referendum Information Brochure*, stated “that the \$100 million bond referendum could, in the worst case scenario, result in about a six cent tax rate increase ...”.



Union County Schools Debt Service



w/o ADM

History of Tax Rates and County Property Tax Bills

10 Year History of County Tax Rates for Counties in the Region

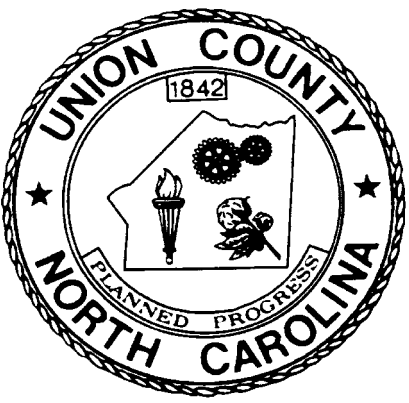
	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Cabarrus	0.560	0.560	0.560	0.560	0.590 *	0.700	0.660	0.610	0.565	0.620
Catawba	0.480 *	0.495	0.495	0.495	0.495 *	0.550	0.550	0.520	0.520	0.469
Gaston	0.893 *	0.918	0.918	0.825	0.825	0.825	0.847 *	0.841	0.789	0.789
Iredell	0.435 *	0.470	0.470	0.470	0.470 *	0.450	0.450	0.450	0.450	0.450
Lincoln	0.620	0.620	0.620	0.520 *	0.615	0.615	0.615	0.615	0.615	0.560
Mecklenburg	0.736 *	0.840	0.840	0.730	0.730	0.685 *	0.730	0.730	0.805	0.805
Rowan	0.630 *	0.635	0.635	0.635	0.635 *	0.638	0.638	0.638	0.638	0.650
Stanly	0.668	0.668	0.668 *	0.758	0.698	0.668	0.668	0.668	0.668	0.570
Union	0.530	0.471	0.471	0.471 *	0.660	0.660	0.660	0.660	0.660	0.660

* Denotes year following most recent revaluation
Rounded to 3 decimal points

Tax Rates (1995 and 2004)



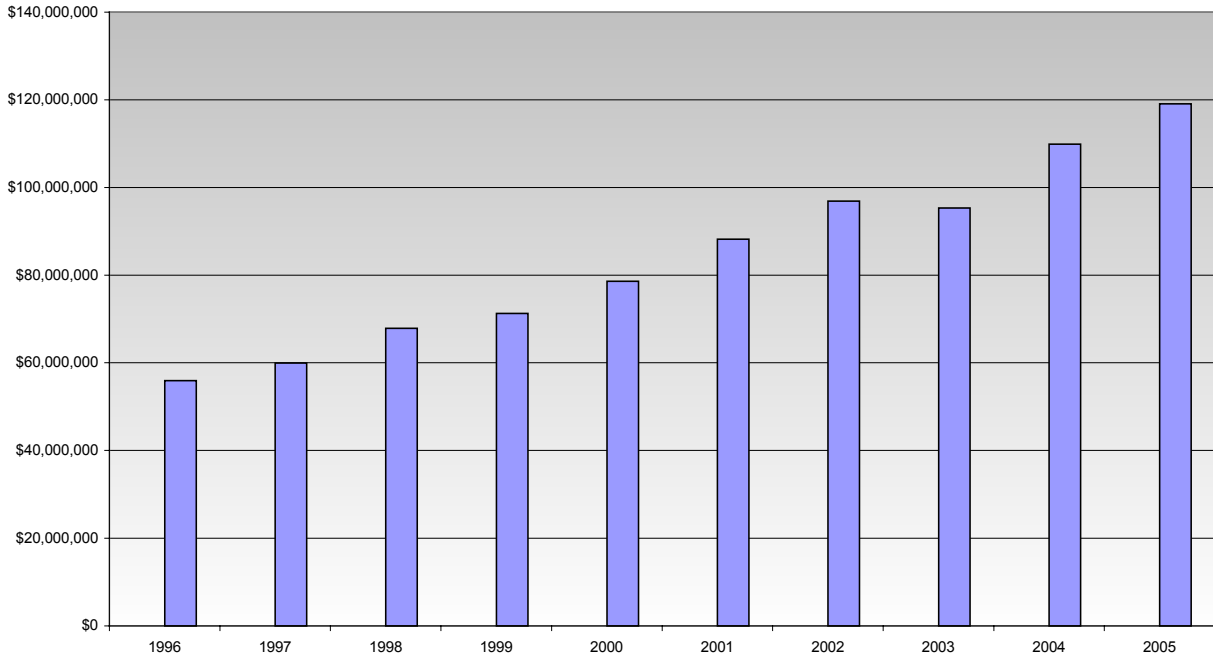
All Counties revalued real property during the FY1995 - FY2004 period.



History of County Budget

Fiscal Year Ended June 30	General Fund Expenditures*	Percent Increase over Prior Period	Percent Increase over 1996
1996	55,934,467	-	
1997	59,960,405	7%	
1998	67,905,387	13%	
1999	71,308,760	5%	
2000	78,582,227	10%	
2001	88,202,610	12%	
2002	96,902,511	10%	
2003	95,320,826	-2%	
2004	109,883,045	15%	
2005	119,062,172	8%	113%

*Excludes State Schools Building Bond Act of 1996 expenditures; 2004 & 2005 are budgets



**Union County
General Fund Financial Forecast**

Line Item	Row No.	Description	2004	2005	2006	2007	2008	2009
1		General Fund only						
2		Population	138,928	142,985	147,040	151,096	155,151	159,207
3		CPI	2.25%	2.15%	2.25%	2.35%	2.35%	2.40%
4	9	Property tax	5.50%	6%	6%	6%	6%	6%
5	11	Sales tax	(3%)	3%	4%	5%	5%	5%
6	13	Expanded ED (Waxhaw)			\$0.35M	\$0.37M	\$0.39M	\$0.41M
7	14	Expanded ED Idlewild/Lawyers				\$1.4M	\$1.5M	\$1.6M
8	15	Real Estate Transfer Tax	\$1.40M	\$1.48M	\$1.57M	\$1.66M	\$1.76M	\$1.87M
			25%	6%	6%	6%	6%	6%
9	21	State ADM	\$0.8M	\$0.8M	\$0.8M	\$0.8M	\$0.8M	\$0.8M
10	22	Inspection Permit Fees	\$5.1M	\$5.1M	\$5.1M	\$5.1M	\$5.1M	\$5.1M
			61%					
11	25	Investment Earnings	\$1.1M	\$1.1M	\$0.9M	\$0.8M	\$0.7M	\$0.6M
12		Salaries & wages	3.5%	4%	4%	4%	4%	4%
13		Health care	\$2.99M	\$3.58M	\$4.30M	\$4.95M	\$5.69M	\$6.55M
				\$0.59M	\$0.72M	\$0.65M	\$0.74M	\$0.86M
				20%	20%	15%	15%	15%
14		Workers' Comp.	\$0	\$0	\$0	\$0	\$0	\$0
15		Other benefits	No change	No change	No Change	No Change	No Change	No Change
16		Additional positions	29	22	22	22	22	22
17		Operating supplies	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
18		Communications & Utilities	6%	6%	6%	6%	6%	6%
19		Professional services						
20		Insurance (p&c)		10%	10%	10%	10%	10%
			\$0.477M	\$0.522M	\$0.575M	\$0.632M	\$0.695M	\$0.765M
			\$0.126M	\$0.046M	\$0.052M	\$0.058M	\$0.063M	\$0.070M
21		Capital outlay	\$2.13M	\$2.17M	\$2.20M	\$2.26M	\$2.30M	\$2.35M
22	28	Justice Center O&M	\$0	\$0.220M	\$0.352M	\$0.368M	\$0.385M	\$0.403M
23	29	VFD Subsidy	\$0.514M	\$0.513M	\$0.528M	\$0.544M	\$0.560M	\$0.577M
24	29	Union EMS	\$3.3M	\$3.4M	\$3.6M	\$3.8M	\$4.0M	\$4.2M

**FY2005 - 2009
Significant Assumptions**

Comments	Line Item	Row No.
	1	
Base 2002 projection data provided by State demographer; adjusted upwards based on recent trends with result of 2009 projection about 2% higher than State	2	
Average of federal OMB and CBO inflation estimates	3	
Historical growth (1994-2003) excluding revaluation years has averaged 6.7%. FY04 estimate is at 5.5%	4	9
FY04 (excluding the additional ½ cent Article 44) reflects a decline over FY03.	5	11
Development of 200K of 650K of retail/office sites with \$50 S.F. in tax value and \$175 S.F. in retail sales	6	13
Development of 800K retail/office sites with \$50 S.F. in tax value and \$175 S.F. in retail sales	7	14
Historical growth (1998-2003) has averaged 13%. FY04 estimate is at 25% based on current year to date activity. Percent increase from prior fiscal year	8	15
Applied to school debt service. Forecast assumes Governor & General Assembly continue to credit portion of corporate taxes to construction of public school facilities	9	21
Percent increase from prior fiscal year	10	22
Decrease based on declining fund balance position	11	25
Beginning 2005, CPI (2.0% - 2.5%) and merit (1.5%) adjustments Expenditures projected at 95% of budgeted positions (vacancies, hiring)	12	
Health care costs Increase from prior fiscal year Percent increase from prior fiscal year	13	
No costs due to use of excess reserves	14	
Retirement, 401K, FICA, etc. factors remain unchanged	15	
General Fund employees in 2004 totaled 748 – about 1 for every 186 county residents Additional 20,000 county residents by 2009 equates to about 110 positions About 40% of the additional positions reflected in health & human services budget with intergovernmental revenue reflected at 50% of personnel costs Public safety positions represent about 35% of the additional positions	16	
Based on historical and weighted average	17	
Based on historical and weighted average	18	
Analysis of individual accounts	19	
Industry experience with renewals Premium expense Increase from prior fiscal year	20	
FY2005-FY2009 based on average of FY2001-FY2004 recurring capital expenditures with 2% annual adjustment	21	
Utilities, janitorial, landscaping, maintenance with occupancy occurring October 2004	22	28
Continuation of VFD subsidy at current levels with moderate increases for inflation	23	29
	24	29

**Union County
General Fund Financial Forecast**

Line Item	Row No.	Description	2004	2005	2006	2007	2008	2009
25	30	Economic development incentives	\$0.186M	\$0.360M	\$0.360M	\$0.360M	\$0.360M	\$0.360M
26	30	UCPP	\$0.125M	\$0.250M	\$0.250M	\$0.250M	\$0.250M	\$0.250M
27	31	Human services funding	\$11.4M \$1.2M	\$12.3M \$0.9M	\$13.5M \$1.2M	\$14.9M \$1.4M	\$16.3M \$1.4M	\$17.8M \$1.5M
28	31	Public assistance	\$4.47M	\$4.82M	\$5.30M	\$5.83M	\$6.42M	\$7.06M
				10%	10%	10%	10%	10%
			(\$0.265M)	\$0.353M	\$0.482M	\$0.530M	\$0.583M	\$0.642M
29	31	Union Village	\$0.453M	\$0.464M	\$0.476M	\$0.488M	\$0.500M	\$0.512M
30	33	UCPS current expense	26,983 \$849	28,401 \$891	29,843 \$936	31,384 \$983	32,823 \$1,032	34,411 \$1,084
				5%	5%	5%	5%	5%
			\$22.9M	\$25.3M	\$27.9M	\$30.8M	\$33.9M	\$37.3M
31	34	UCPS capital outlay	\$149 \$4.0M	\$153 \$4.3M	\$157 \$4.7M	\$161 \$5.0M	\$165 \$5.4M	\$169 \$5.8M
				2.50%	2.50%	2.50%	2.50%	2.50%
32	38	School G.O. Bond Sale (2000 Referendum)	\$0.09M	\$1.6M	\$1.7M	\$1.7M	\$1.6M	\$1.6M
33	38	School G.O. Bond Sales (2002 Referendum)	\$0	\$0.3M	\$3.2M	\$4.3M	\$4.2M	\$4.1M
34	38	School G.O. Bond Sales (2002 Referendum)	\$0	\$0	\$0.3M	\$1.6M	\$1.7M	\$1.6M
35	53	Self-Help for utility projects	\$0.15M	0.15M	0.15M	0.15M	0.15M	0.15M
36	54	Stormwater	\$0.140M	\$0.145M	\$0.151M	\$0.157M	\$0.163M	\$0.170M
37		Solid Waste	\$0	\$0	\$0	\$0	\$0	\$0
38	83-91	Tax rate increases		8.00	3.00	4.00	5.00	5.00
39	95	County CIP O&M		\$.04M	\$.10M	\$1.37M	\$2.98M	\$3.91M
40	96	County CIP debt service		\$.22M	\$1.35M	\$1.87M	\$1.87M	\$1.87M
41	97	UCPS \$100M O&M			\$.39M	\$1.91M	\$2.30M	\$2.60M
42	98-101	UCPS debt service		\$.46M	\$2.99M	\$6.11M	\$7.42M	\$7.89M
43	102	2/3rds debt service		\$0.30M	\$0.31M	\$0.31M	\$0.30M	\$0.29M
44	103	Future UCPS debt service					\$1.80M	\$4.46M
45	104	Debt service sinking fund		\$6.69M	\$1.94M	(\$3.72M)	(\$2.91M)	(\$1.99M)
46	105	Equity Contributions		\$0.68M	\$1.51M	\$1.41M	\$.70M	\$.50M

**FY2005 - 2009
Significant Assumptions**

Comments	Line Item	Row No.
Economic development initiatives for existing and new industry	25	30
	26	30
Net human services funding after applying functionally related intergovernmental revenue and fees Increase from prior fiscal year	27	31
Mandated County public assistance payments for AFDC-Emergency Assistance, Special Assistance to Adults, and Medical Assistance Percent increase from prior fiscal year Increase (decrease) over prior fiscal year	28	31
Primary term expires 6/30/2007. Option to renew for 2 periods of 5 years each. County must provide notice to lessor between 6/30/2006 and 12/31/2006. Assumption includes renewal. Staff will be seeking direction from BOCC in calendar year 2004 regarding renewal and alternative occupancy options.	29	31
ADM projections Per ADM allocation for current expense % increase in per ADM allocation Total current expense	30	33
Per ADM allocation for recurring capital Total capital outlay % increase in per AMD allocation	31	34
Aggregate \$25M CP/VRDB sales through FY2004. Permanent financing in variable rate structure with all in cost of funds between 1.5% to 2.5%	32	38
Aggregate \$47M CP/VRDB sales in FY2005. Permanent financing in fixed rate structure with variable interim structure rates of 1.5% - 2% and permanent fixed rate at 4.5%.	33	38
Aggregate \$23M CP/VRDB sales in FY2006. Permanent financing in variable rate structure with all in cost of funds between 2% to 2.5%	34	38
General Fund support for non-self supporting public health necessity projects in the utility fund	35	53
Financing alternatives, beyond current General Fund support levels, are developed for NPDES Phase II compliance; costs associated with NPDES are expected to be significant with implementation of enterprise user fees to affect costs	36	54
Solid waste fund continues to be self supporting	37	
Tax rate increases to support \$245M UCPS debt, \$24.4M County debt and forecast assumptions	38	83-91
O&M costs associated with \$31.3M CIP	39	95
Debt service associated with \$24.4M long-term obligations to support \$31.3M County CIP	40	96
UCPS facility O&M associated with \$100M G.O. referendum - 1 HS, 1MS, 4 ES	41	97
UCPS debt service associated with \$100M G.O. referendum - based on projected cash flows	42	98-101
UCPS debt service associated with \$4.4 2/3rds G.O. - based on projected cash flows	43	102
Projected debt service associated with funding of balance of \$210M UCPS CIP	44	103
Contributions and/or withdrawals from sinking fund to support County school bond debt management plan	45	104
Equity contributions to County CIP	46	105

	A	B	C	D	E	F	G	H	I	J
1	Union County, NC									
2	Forecast Summary									
3	Dated: March 5, 2004									
4										
5			2001		2002		2003		2004	
6			Actual		Actual		Actual		Estimated	
7	Beginning Fund Balance								\$ 52,764,516	
8										
9	Ad Valorem - Current		41,937,876		43,999,322		47,254,415		55,158,068	
10	Ad Valorem - Prior & Misc.		1,467,484		1,546,034		1,769,605		1,599,224	
11	Local Option Sales Tax - Old		16,678,309		16,431,161		16,351,190		15,820,726	
12	Local Option Sales Tax - New		-		-		1,829,122		3,588,031	
13	Expanded E D (Waxhaw)		-		-		-		-	
14	Expanded E D (Idlewild/Lawyers)		-		-		-		-	
15	Other Taxes and Licenses		1,122,787		1,321,384		1,398,707		1,695,229	
16	Intergovernmental-Withheld		2,539,301		1,625,107		-		-	
17	Intergovernmental-Human Srv.		12,224,369		12,692,576		12,674,936		13,111,463	
18	Permits and Fees-Human Srv.		202,344		221,624		211,335		221,000	
19	Sales and Services-Human Srv.		2,049,174		2,375,401		2,250,682		2,158,872	
20	Miscellaneous Revenue-Human Srv.		1,930,314		1,984,661		1,831,768		1,804,100	
21	Intergovernmental-Other		2,841,366		2,706,737		2,062,118		2,743,877	
22	Permits and Fees-Other		2,835,635		3,331,238		4,690,960		6,740,400	
23	Sales and Services-Other		987,890		1,064,578		1,097,787		1,117,529	
24	Miscellaneous Revenue-Other		332,282		244,309		155,573		218,851	
25	Investment Earnings		4,133,670		1,669,784		1,240,361		1,094,000	
26	Total Revenue		91,282,801		91,213,914		94,818,559		107,071,371	
27										
28	General Government		8,121,154		8,929,456		9,473,766		10,864,781	
29	Public Safety		14,751,127		16,107,881		16,568,878		18,658,692	
30	Economic & Physical Dev.		959,636		1,060,649		1,136,928		1,157,809	
31	Human Services		25,223,470		26,793,671		27,154,768		28,332,871	
32	Cultural and Recreational		2,700,010		3,088,736		3,953,395		4,469,041	
33	Education - Schools/Current Exp		15,612,388		17,860,537		20,519,344		22,908,030	
34	Education - Schools/Capital (+IFT's)		7,307,302		5,311,599		2,800,000		4,027,314	
35	Education - Other		20,883		25,269		26,119		177,000	
36	Education - SPCC/Current Exp		577,675		525,000		525,000		667,000	
37	Debt Service - Schools/Current		10,146,999		13,631,426		13,304,196		13,448,474	
38	Debt Service - Schools/2000 & 2002 Rel		-		-		-		435,750	
39	Debt Service - General/Current		694,809		690,725		751,351		2,367,932	
40	Capital		2,087,158		3,641,861		1,907,081		2,130,000	
41	Total Expenditures		88,202,611		97,666,811		98,120,825		109,644,695	
42										
43	IFT - General Government (fd35)		-		-		164,075		-	
44	IFT - Other Debt - Existing (fd15)		67,992		23,439		4,740		-	
45	IFT - Schools Debt - Existing (55&58)		3,020,979		1,895,493		335,690		64,100	
46	IFT - Schools Debt - Future		-		-		-		-	
47	IFT - Water & Sewer Fund		-		46,066		-		-	
48	Debt Refunding Gain		-		-		996,909		-	
50	IFT - General Government (fd35)		(473,500)		(425,000)		-		(1,528,835)	
51	IFT - Public Safety (fd40)		-		-		(240,836)		-	
52	IFT - Culture and Recreation (40&51)		(580,960)		(2,683,347)		(60,000)		(440,000)	
53	IFT - Water & Sewer Fund		-		-		-		(150,000)	
54	IFT - Stormwater Fund		-		-		-		(139,648)	
56	Total Interfund Transfers and Gain		2,034,511		(1,143,349)		1,200,578		(2,194,383)	
57										
58	Rev. Over / (Under) Expend.		5,114,701		(7,596,245)		(2,101,688)		(4,767,707)	
59										
60	Ending Fund Balance		\$ 64,162,603		\$ 56,001,577		\$ 52,764,516		\$ 47,996,809	
61										
62										
63	Fund Balance Target - No Less Than 16% of Then Current Expenditures and IFT (Uses)		\$ 14,281,131		\$ 16,124,025		\$ 15,747,466		\$ 17,904,509	
64	16% Delta>								30,092,300	
65	Fund Balance as a % of Expenditures and IFT's Out (Uses)		71.89%		55.57%		53.61%		42.89%	
66										
67	Fund Balance 2002 Peer Comparison Avg - 16.71% of Expenditures & IFT's Out (Uses)		\$ 14,914,857		\$ 16,839,529		\$ 16,446,260		\$ 18,699,021	
68										
69	Debt Service Target - Debt Service to Expenditures - No more than 20-21% of Expenditures (S&P)						14.32%		14.82%	

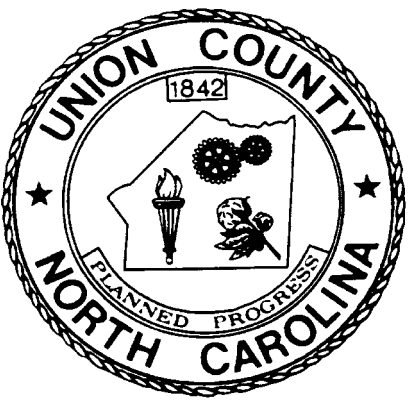
	K	L	M	N	O	P	Q	R	S	T
1	Base Information									
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	A	B	C	D	E	F	G	H	I
73	Union County, NC								
74	Forecast Summary								
75	Dated: March 5, 2004								
76			2001		2002		2003		2004
77			Actual		Actual		Actual		Estimated
78									
79	Ending Fund Balance		<u>\$ 64,162,603</u>		<u>\$ 56,001,577</u>		<u>\$ 52,764,516</u>		<u>\$ 47,996,809</u>
80									
81	Tax Rate Increases:				53.00		< FY2004		
82									
83	FY2005 - 1 Penny = 1,103,161				55.00		< FY2005 >		2.00
84									
85	FY2006 - 1 Penny = 1,169,351				57.00		< FY2006 >		2.00
86									
87	FY2007 - 1 Penny = 1,239,512				59.00		< FY2007 >		2.00
88									
89	FY2008 - 1 Penny = 1,313,882				61.00		< FY2008 >		2.00
90									
91	FY2009 - 1 Penny = 1,392,715				63.00		< FY2009 >		2.00
92									
93	Total Additional Revenue								
94									
95	County CIP - O&M								
96	County CIP - Debt Service								
97	Schools CIP - O&M (w/o Gyms)								
98	Schools CIP - Debt Service								
99	Schools CIP - Debt Service								
100	Schools CIP - Debt Service								
101	Schools CIP - Debt Service								
102	Schools CIP - Debt Service								
104									
105	County CIP - Fd Bal Contr. (IFT)								
106									
107	Total Additional Expend., IFTs								
108									
109									
110	Rev. Over / (Under) Expend. - Adjusted Ending Fund Balance - Adjusted								
111			<u>\$ 64,162,603</u>		<u>\$ 56,001,577</u>		<u>\$ 52,764,516</u>		<u>\$ 47,996,809</u>
112									
113	Fund Balance Target - No Less Than 16% of Then Current Expenditures and IFT (Uses)		\$ 14,281,131		\$ 16,124,025		\$ 15,747,466		\$ 17,904,509
114	16% Delta>								30,092,300
115	Fund Balance as a % of Expenditures and IFT's Out (Uses)		71.89%		55.57%		53.61%		42.89%
116									
117	Fund Balance 2002 Peer Comparison Avg - 16.71% of Expenditures & IFT's Out (Uses)		\$ 14,914,857		\$ 16,839,529		\$ 16,446,260		\$ 18,699,021
118									
119	Debt Service Target - Debt Service to Expenditures - No more than 20-21% of Expenditures (S&P)						14.32%		14.82%

	J	K	L	M	N	O	P	Q	R	S	T
73										Scenario 1	
74										Version without CIP's	
75											
76		2005		2006		2007		2008		2009	
77		Estimated		Estimated		Estimated		Estimated		Estimated	
78											
79		\$ 41,716,489		\$ 30,924,030		\$ 17,472,738		\$ 3,052,908		\$ (13,031,033)	
80											
81											
82											
83		2,206,322		2,338,702		2,479,024		2,627,764		2,785,430	
84											
85				2,338,702		2,479,024		2,627,764		2,785,430	
86											
87						2,479,024		2,627,764		2,785,430	
88											
89								2,627,764		2,785,430	
90											
91										2,785,430	
92											
93		2,206,322		4,677,404		7,437,072		10,511,056		13,927,150	
94											
95		-		-		-		-		-	
96		-		-		-		-		-	
97											
98		-		-		-		-		-	
99		-		-		-		-		-	
100		-		-		-		-		-	
101		-		-		-		-		-	
102		-		-		-		-		-	
104											
105		-		-		-		-		-	
106											
107		-		-		-		-		-	
108											
109											
110		(4,073,997)		(6,115,056)		(6,014,219)		(3,908,774)		(2,156,791)	<<
111		\$ 43,922,811		\$ 37,807,756		\$ 31,793,536		\$ 27,884,762		\$ 25,727,971	
112											
113		\$ 18,825,253		\$ 20,434,761		\$ 21,991,907		\$ 23,135,648		\$ 24,474,109	
114		25,097,559		17,372,994		9,801,629		4,749,114		1,253,862	<<
115		37.33%		29.60%		23.13%		19.28%		16.82%	<<
116											
117		\$ 19,660,624		\$ 21,341,554		\$ 22,967,798		\$ 24,162,293		\$ 25,560,148	
118											
119		14.93%		16.13%		16.70%		15.41%		14.43%	<<

	A	B	C	D	E	F	G	H	I
73	Union County, NC								
74	Forecast Summary								
75	Dated: March 5, 2004								
76			2001		2002		2003		2004
77			Actual		Actual		Actual		Estimated
78									
79	Ending Fund Balance		<u>\$ 64,162,603</u>		<u>\$ 56,001,577</u>		<u>\$ 52,764,516</u>		<u>\$ 47,996,809</u>
80									
81	Tax Rate Increases:				53.00		< FY2004		
82									
83	FY2005 - 1 Penny = 1,103,161				61.00		< FY2005 >		8.00
84									
85	FY2006 - 1 Penny = 1,169,351				64.00		< FY2006 >		3.00
86									
87	FY2007 - 1 Penny = 1,239,512				68.00		< FY2007 >		4.00
88									
89	FY2008 - 1 Penny = 1,313,882				73.00		< FY2008 >		5.00
90									
91	FY2009 - 1 Penny = 1,392,715				78.00		< FY2009 >		5.00
92									
93	Total Additional Revenue								
94									
95	County CIP - O&M								
96	County CIP - Debt Service								
97	Schools CIP - O&M (w/o Gyms)								
98	Schools CIP - Debt Service 30.7M								
99	Schools CIP - Debt Service 42.1M								
100	Schools CIP - Debt Service 15.9M								
101	Schools CIP - Debt Service 11.3M								
102	Schools CIP - Debt Service 4.4M								
103	Schools CIP - Debt Service 20M - FY08, 30M - FY09								
104	Sinking Fund Contr/(Withdrawals)								
105	County CIP - Fd Bal Contr. (IFT)								
106									
107	Total Additional Expend., IFTs								
108									
109									
110	Rev. Over / (Under) Expend. - Adjusted								
111	Ending Fund Balance - Adjusted		<u>\$ 64,162,603</u>		<u>\$ 56,001,577</u>		<u>\$ 52,764,516</u>		<u>\$ 47,996,809</u>
112									
113	Fund Balance Target - No Less Than 16% of Then Current Expenditures and IFT (Uses)		\$ 14,281,131		\$ 16,124,025		\$ 15,747,466		\$ 17,904,509
114	16% Delta>								30,092,300
115	Fund Balance as a % of Expenditures and IFT's Out (Uses)		71.89%		55.57%		53.61%		42.89%
116									
117	Fund Balance 2002 Peer Comparison Avg - 16.71% of Expenditures & IFT's Out (Uses)		\$ 14,914,857		\$ 16,839,529		\$ 16,446,260		\$ 18,699,021
118									
119	Debt Service Target - Debt Service to Oper. Exp. - No more than 20-21% of Expenditures (S&P)						14.32%		14.82%

	J	K	L	M	N	O	P	Q	R	S	T
73										Scenario 2	
74										Version with CIP's	
75											
76		2005		2006		2007		2008		2009	
77		Estimated		Estimated		Estimated		Estimated		Estimated	
78											
79		\$ 41,716,489		\$ 30,924,030		\$ 17,472,738		\$ 3,052,908		\$ (13,031,033)	
80											
81											
82											
83		8,825,288		9,354,808		9,916,096		10,511,056		11,141,720	
84											
85				3,508,053		3,718,536		3,941,646		4,178,145	
86											
87						4,958,048		5,255,528		5,570,860	
88											
89								6,569,410		6,963,575	
90											
91										6,963,575	
92											
93		8,825,288		12,862,861		18,592,680		26,277,640		34,817,875	
94											
95		37,253		100,878		1,369,405		2,985,443		3,908,677	
96		218,000		1,354,300		1,868,300		1,868,300		1,868,300	
97		-		391,005		1,912,796		2,303,801		2,601,009	
98		460,500		2,149,000		2,847,425		2,778,350		2,709,275	
99		-		842,000		2,947,000		2,904,900		2,862,800	
100		-		-		318,000		1,510,500		1,474,725	
101		-		-		-		226,000		847,500	
102		303,413		310,155		305,660		301,165		296,670	
103		-		-		-		1,800,000		4,460,000	
104		6,686,708		1,942,667		(3,721,956)		(2,905,879)		(1,997,973)	
105		680,000		1,508,500		1,408,500		692,000		500,000	
106											
107		8,385,874		8,598,505		9,255,130		14,464,580		19,530,983	
108											
109											
110		(5,840,905)		(6,528,104)		(4,113,741)		(2,606,770)		(797,049) <<	
111		\$ 42,155,903		\$ 35,627,800		\$ 31,514,058		\$ 28,907,288		\$ 28,110,239	
112											
113		\$ 20,166,993		\$ 21,810,522		\$ 23,472,728		\$ 25,449,981		\$ 27,599,066	
114		21,988,911		13,817,278		8,041,330		3,457,307		511,173 <<	
115		33.45%		26.14%		21.48%		18.17%		16.30% <<	
116											
117		\$ 21,061,903		\$ 22,778,364		\$ 24,514,330		\$ 26,579,324		\$ 28,823,775	
118											
119		15.63%		19.01%		20.97%		20.89%		21.04% <<	



Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Central Administration</u>						
County Manager	1.0				1.0	-
Assistant County Manager	2.0				2.0	-
Clerk to the Board	1.0				1.0	-
Executive Assistant	2.0				2.0	-
Administrative Secretary	1.0				1.0	-
Office Support (PT)		0.2			-	0.2
Total	7.0	0.2	-	-	7.0	0.2
<u>Internal Audit</u>						
Internal Auditor	1.0				1.0	-
Total	1.0	-	-	-	1.0	-
<u>Legal</u>						
Senior Staff Attorney	1.0				1.0	-
Attorney I (RPT)	0.8				0.8	-
Administrative Assistant	1.0				1.0	-
Total	2.8	-	-	-	2.8	-
<u>Personnel</u>						
Personnel Director	1.0				1.0	-
Assistant Personnel Director	1.0				1.0	-
Risk Manager	1.0				1.0	-
Benefits Technician	1.0				1.0	-
Personnel Technician	2.0				2.0	-
Total	6.0	-	-	-	6.0	-
<u>Finance</u>						
General Fund						
Finance Director	1.0				1.0	-
Assistant Finance Director	1.0				1.0	-
Accounting Services Supervisor	1.0				1.0	-
Senior Accountant II	1.0				1.0	-
Senior Accountant - Treasurer	1.0				1.0	-
Budget Technician	1.0				1.0	-
Accounting Tech III	3.0				3.0	-
Accounting Clerk	1.0				1.0	-
PT Office Support		0.2			-	0.2
Water and Sewer Fund						
Business Manager	1.0				1.0	-
Total	11.0	0.2	-	-	11.0	0.2
<u>Tax Administration</u>						
Tax Collections						
Assistant Collector of Revenue	1.0				1.0	-
Deputy Tax Collector, Supervisor	1.0				1.0	-
Deputy Tax Collector, Supervisor-Delinquent	1.0				1.0	-
Deputy Tax Collector-Accounting	1.0				1.0	-
Deputy Tax Collector-Internal	1.0				1.0	-
Deputy Tax Collector-External	1.0				1.0	-
Public Service Representative	1.0				1.0	-
Collection Specialist	6.0				6.0	-
Office Aide (Garnishment Debt Set Off Clerk)		0.5		0.3	-	0.8

Continued on next page.

Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Tax Administration (continued)</u>						
Assessment, Listing & Mapping						
Tax Administrator	1.0				1.0	-
Administrative Assistant	1.0				1.0	-
Pers Prop Appraisal & Assessment Data Mgr	1.0				1.0	-
Real Prop Appr & GIS Data Manager	1.0				1.0	-
Senior Auditor	1.0				1.0	-
Auditor	2.0				2.0	-
Personal Property Supervisor	1.0				1.0	-
Personal Property Specialist	2.0				2.0	-
Personal Property Specialist-Motor Vehicle	1.0				1.0	-
Personal Property Specialist-Business	1.0				1.0	-
Public Service Senior Specialist	1.0				1.0	-
Public Service Technician	1.0				1.0	-
Data Records, Senior Specialist	1.0				1.0	-
GIS Mapping Supervisor	1.0				1.0	-
GIS Senior Specialist	1.0				1.0	-
GIS Specialist	1.0				1.0	-
GIS Technician	2.0				2.0	-
Senior Revaluation RE Appraiser	2.0				2.0	-
Senior C&I RE Appraiser	1.0				1.0	-
Real Estate Appraiser Supervisor	1.0				1.0	-
Real Estate Appraiser Specialist	3.0				3.0	-
Real Estate Appraiser Technician			1.0		1.0	-
Real Property, Senior Specialist	1.0				1.0	-
Real Property Specialist	4.0				4.0	-
Office Aide (RPT)			0.5		0.5	-
Office Aide (PT)		0.7		(0.3)	-	0.4
Office Aide-BER Clerk (PT)				0.3	-	0.3
Total	45.0	1.2	1.5	0.3	46.5	1.5
<u>Elections</u>						
Director of Elections	1.0				1.0	-
Elections Administrative Clerk	3.0				3.0	-
RPT Mail-In Absentee Ballot Coord 65%	1.3				1.3	-
Voting Machine Technician		0.5			-	0.5
RPT Voting Machine Technician			0.7		0.7	-
Office Support II-Elec Clerk		3.9			-	3.9
Office Support II-Elec Clerk				0.5	-	0.5
Early Voting Office Clerk		0.9			-	0.9
Gen. Utility Worker-Delivery		0.2			-	0.2
Office Support-Satellite Voting				1.1	-	1.1
Total	5.3	5.5	0.7	1.6	6.0	7.1
<u>Register of Deeds</u>						
Register of Deeds	1.0				1.0	-
Assistant Register of Deeds IV	3.0				3.0	-
Assistant Register of Deeds III	7.0				7.0	-
Office Support II		0.2				0.2
Office Aide		0.1				0.1
Total	11.0	0.3	-	-	11.0	0.3

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Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Information Systems						
Director of Information Systems-Exempt	1.0				1.0	-
Asst Dir of Information Systems-Exempt	1.0				1.0	-
Senior Programmer Analyst - Exempt	-		-		-	-
System Programmer Analyst-Exempt	1.0				1.0	-
Training Coordinator/WebPage Manager	1.0				1.0	-
Network Administrator	1.0				1.0	-
Systems Support	2.0				2.0	-
Technical Administration Specialist	1.0				1.0	-
GIS Project Coordinator-Exempt	2.0				2.0	-
GIS Technician	2.0				2.0	-
Total	12.0	-	-	-	12.0	-
General Services						
Director of General Services	1.0				1.0	-
Asst Director, General Services	1.0				1.0	-
Accounting Technician III	1.0				1.0	-
Housekeeping Supervisor	1.0				1.0	-
Housekeeping Assistant	1.0				1.0	-
RPT Toll Collection 62.5% 25hr/wk	0.6		(0.6)		-	-
RPT Security Guard 62.5% 25hr/wk	0.7				0.7	-
Sign Technician	1.0				1.0	-
Purchasing Agent	1.0				1.0	-
Administrative Secretary	1.0				1.0	-
Fleet Manager	1.0				1.0	-
Automotive Mechanic	2.0				2.0	-
Office Support III	1.0				1.0	-
Gen. Utility Worker-Parking Gate Attendant		0.5		(0.5)	-	-
Gen. Utility Worker-Parking Gate Attendant		0.5		(0.5)	-	-
Total	13.3	1.0	(0.6)	(1.0)	12.7	-
Law Enforcement						
Administration and Patrol						
Sheriff	1.0				1.0	-
Chief Deputy Sheriff-DS Master	1.0				1.0	-
Captain-Executive Officer-DS Master	1.0				1.0	-
Captain-DS Master	2.0				2.0	-
Lieutenant-DS Master	7.0				7.0	-
Lieutenant-DS II	1.0				1.0	-
Lieutenant-DS I	1.0				1.0	-
Lieutenant-DS Master-Detective	1.0				1.0	-
Sergeant-Training Officer-DS Master	1.0				1.0	-
Sergeant-Detective-DS Master	2.0				2.0	-
Sergeant-Drug Investigator-DS Master	1.0				1.0	-
Sergeant-DS Master	6.0				6.0	-
Sergeant-DS I	2.0				2.0	-
Sergeant-Firearms Range Officer	-		1.0		1.0	-
Corporal-DS Master	3.0				3.0	-
Corporal-DS I	2.0				2.0	-
Deputy Sheriff II -Detective	3.0				3.0	-
Deputy Sheriff-DS Master-Detective	6.0				6.0	-
Deputy Sheriff I - Drug Investigator	2.0				2.0	-
Deputy Sheriff II - Drug Investigator	2.0				2.0	-
Deputy Sheriff I K-9	2.0				2.0	-
Deputy Sheriff I	23.0	0.5	-		23.0	0.5

Continued on next page.

Positions by Class Title

	FY2004 Authorized Positions		FY2005 Recommended New Positions		FY2005 Total Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Law Enforcement (continued)						
Administration and Patrol (continued)						
Deputy Sheriff Master - Courthouse Security	1.0				1.0	-
Deputy Sheriff I - Courthouse Security	13.0		6.0		19.0	-
Deputy Sheriff II - Courthouse Security	1.0				1.0	-
Deputy Sheriff II	6.0				6.0	-
Deputy Sheriff II - DARE	1.0				1.0	-
Deputy Sheriff I - DARE	1.0		1.0		2.0	-
Deputy Sheriff Master	5.0				5.0	-
Dispatcher	5.0		0.7		5.7	-
Administrative Assistant	2.0				2.0	-
Administrative Secretary	4.0				4.0	-
Legal Counsel	1.0				1.0	-
Office Support III (PT's)		1.4		(0.2)	-	1.2
Medical Processing Assistant III (PT)				0.5	-	0.5
Evidence Technician (Civilian)			1.0		1.0	-
Procurement / Inventory Officer			1.0		1.0	-
Contract Patrols						
Deputy Sheriff Master	3.0				3.0	-
Deputy Sheriff II	5.0				5.0	-
Deputy Sheriff I	9.0				9.0	-
Jail						
Captain-DS Master	1.0				1.0	-
Lieutenant-DS Master	1.0				1.0	-
Sergeant-DS Master	2.0				2.0	-
Sergeant-DS I	3.0				3.0	-
Corporal - DS 1	1.0				1.0	-
Corporal - DO I	3.0				3.0	-
Detention Officer I	25.0		6.0		31.0	-
Deputy Sheriff I	7.0				7.0	-
Deputy Sheriff Master	1.0				1.0	-
Administrative Assistant	1.0				1.0	-
Nurse	2.0	0.3			2.0	0.3
Facility						
Maintenance Supervisor	1.0				1.0	-
Maintenance Technician	1.0				1.0	-
Total Law Enforcement	176.0	2.2	16.7	0.3	192.7	2.5
Animal Shelter						
Lieutenant (1/2 year - 1 year)			1.0		1.0	-
Sergeant (1/2 year - 1 year)			1.0		1.0	-
(6) Deputy Sheriff (1/2 year - 1 year)			6.0		6.0	-
Shelter Attendant (25% of year - 17% of year)			0.2		0.2	-
Office Support III (25% of year - 17% of year)			0.2		0.2	-
Total Law Enforcement - Animal Shelter	-	-	8.4	-	8.4	-
Homeland Security						
Communications Division - General Fund						
Communications Supervisor	1.0				1.0	-
Telecommunicator-Shift Supervisor	3.0				3.0	-
Telecommunicator-Shift Supervisor (Interim)	1.0				1.0	-
Telecommunicator	16.0				16.0	-
Telecommunicator (Trainee)	4.0				4.0	-
Telecommunicator (PT)		1.4			-	1.4
Switchboard Operator	1.0				1.0	-

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Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Homeland Security (continued)</u>						
Emergency Telephone System Fund						
Director of Communications	1.0				1.0	-
E-911 Data Base Supervisor	1.0				1.0	-
Assistant E-911 Data Base Manager	1.0				1.0	-
GIS Tech Position			1.0		1.0	-
Total	29.0	1.4	1.0	-	30.0	1.4
Administration Division						
Director of Homeland Security	1.0				1.0	-
Emergency Management Planner I	1.0				1.0	-
HAZMAT/Grant Coordinator	1.0				1.0	-
Total	3.0	-	-	-	3.0	-
Fire Services Division						
Fire Marshall	1.0				1.0	-
Assistant Fire Marshall	1.0				1.0	-
Fire Inspector	2.0				2.0	-
Administrative Assistant I	1.0				1.0	-
Fire Service Maintenance Assistance	1.0				1.0	-
Total	6.0	-	-	-	6.0	-
Inspections						
Director of Inspections	1.0				1.0	-
Land Use Administrator	1.0				1.0	-
Construction Manager	1.0				1.0	-
Administrative Assistant	1.0				1.0	-
Permit Clerk	5.0				5.0	-
Commercial Building Inspector	2.0				2.0	-
Electrical Inspector, Supervisor	1.0				1.0	-
Electrical Inspector III	9.0				9.0	-
Residential Building Inspector, Supervisor	1.0				1.0	-
Building, Plumbing, Mechanical Inspector III	6.0				6.0	-
Building, Plumbing, Mechanical Inspector II	1.0				1.0	-
Total	29.0	-	-	-	29.0	-
Animal Control						
Health Administration positions' allocation	-		0.3		0.3	-
Animal Control Supervisor I	1.0				1.0	-
Animal Control Lead Officer	1.0				1.0	-
Animal Control Officer I	5.0		(1.0)		4.0	-
Animal Shelter Attendant	2.0		-		2.0	-
Processing Assistant III	2.0				2.0	-
Total	11.0	-	(0.7)	-	10.3	-
Planning						
Director of Planning	1.0				1.0	-
Senior Planner	1.0				1.0	-
Administrative Assistant	1.0				1.0	-
Secretary	1.0				1.0	-
Total	4.0	-	-	-	4.0	-
Economic Development						
Director of Economic Development	1.0		(1.0)		-	-
Administrative Secretary	1.0		(1.0)		-	-
Total	2.0	-	(2.0)	-	-	-

Continued on next page.

Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Cooperative Extension</u>						
Director of Cooperative Extension	1.0				1.0	-
Extension Agent	5.0		-		5.0	-
Secretary II	2.0				2.0	-
Administrative Secretary	1.0				1.0	-
4-H Program Assistant	1.0				1.0	-
Agricultural Services Center Manager	-		-		-	-
Total	10.0	-	-	-	10.0	-
<u>Soil Conservation</u>						
District Coordinator	1.0				1.0	-
Soil Conservation Technician	1.0				1.0	-
Administrative Secretary	1.0				1.0	-
Total	3.0	-	-	-	3.0	-
<u>Public Health</u>						
Director of Health Department	1.0		(0.1)		0.9	-
Administrative Assistant II	1.0		(0.1)		0.9	-
Accounting Technician II	1.0		(0.1)		0.9	-
Accounting Technician I	1.0		-		1.0	-
Computing Support Technician II	1.0				1.0	-
Processing Assistance IV	2.0				2.0	-
Processing Assistant III	14.6				14.6	-
Medical Records Manager I	1.0				1.0	-
Medical Office Assistant	3.0				3.0	-
Medical Lab Technologist II	1.0				1.0	-
Medical Lab Technician I	1.0				1.0	-
Physician III	0.5	0.3			0.5	0.3
Physician Extender II	1.7				1.7	-
Public Health Administrator I	1.0				1.0	-
Public Health Nurse Supervisor I	2.0				2.0	-
Public Health Nurse III	2.0				2.0	-
Public Health Nurse II	13.0	0.6			13.0	0.6
Public Health Nurse I	5.0				5.0	-
Public Health Educator II	1.0				1.0	-
Public Health Educator Specialist	0.5		-		0.5	-
Licensed Practitioner Nurse II	2.0				2.0	-
Nutritionist III - WIC Director	1.0				1.0	-
Nutritionist II	1.0				1.0	-
Nutritionist I	2.6				2.6	-
Dental Assistant	1.8				1.8	-
Social Worker II	2.0				2.0	-
Patient Relations Representative IV	1.0				1.0	-
Community Health Assistant (PT's)		1.0				1.0
Foreign Language Interpreter	6.0	-	-		6.0	-
Environmental Health Director I	1.0				1.0	-
Environmental Health Supervisor I	1.0				1.0	-
Environmental Health Program Specialist	1.0				1.0	-
Environmental Health Specialist	13.6				13.6	-
Office Assistant IV	1.0				1.0	-
Total	89.3	1.9	(0.3)	-	89.0	1.9

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Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Social Services</u>						
Director of Social Services II	1.0				1.0	-
Income Maintenance Administrator I	1.0				1.0	-
Social Services Program Administrator I	1.0				1.0	-
Social Worker Program Manager	1.0				1.0	-
Administrative Officer II	1.0				1.0	-
Accounting Technician III	1.0				1.0	-
Accounting Technician II	2.0				2.0	-
Administrative Assistant I	1.0				1.0	-
Staff Development Specialist II	1.0				1.0	-
Volunteer Services Coordinator	1.0				1.0	-
Human Services Coordinator II	1.0				1.0	-
Day Care Coordinator	1.0				1.0	-
Social Worker Supervisor III	6.0				6.0	-
Social Worker Supervisor II	3.0				3.0	-
Social Worker III	30.0	0.8	-		30.0	0.8
Social Worker II	18.0	1.0	2.0		20.0	1.0
Income Maintenance Supervisor II	6.0		1.0		7.0	-
Income Maintenance Investigator II	2.0				2.0	-
Income Maintenance Caseworker III	4.0		1.0		5.0	-
Income Maintenance Caseworker II	46.0	2.1	1.0		47.0	2.1
Income Maintenance Caseworker I	1.0				1.0	-
Income Maintenance Technician	1.0	0.3			1.0	0.3
Foreign Language Interpreter	1.0	0.5			1.0	0.5
Computing Consultant I	1.0				1.0	-
Computer Technician I	2.0				2.0	-
Processing Unit Supervisor V	1.0				1.0	-
Processing Assistant IV	8.0				8.0	-
Processing Assistant III .39	16.0	0.7			16.0	0.7
Processing Assistant II	-	0.3			-	0.3
Date Entry Operator II	3.0				3.0	-
General Utility Worker	2.0				2.0	-
CSSA - Children's Services	5.0				5.0	-
CSSA - In Home Aide	9.0				9.0	-
CSSA - Group Home	-	1.1			-	1.1
Public Health Nurse III	1.0				1.0	-
Public Health Nurse II	1.0		-		1.0	-
Public Health Nurse I	-	0.2			-	0.2
Accounting Technician I	0.7	0.5			0.7	0.5
Youth Program Assistant II	1.0				1.0	-
Human Resource Aide	1.0	0.2			1.0	0.2
Security Guard	-	-			-	-
Social Worker III (Delinquency Prevention)	1.0		(1.0)		-	-
Total	183.7	7.7	4.0	-	187.7	7.7
<u>Transportation and Nutrition</u>						
Director of Senior Services	1.0				1.0	-
Transportation Coordinator	1.0				1.0	-
Billing Services Representative	1.0				1.0	-
Driver	5.0	13.0			5.0	13.0
Dispatcher	1.0				1.0	-
Scheduler	1.0				1.0	-
Nutrition Coordinator	1.0				1.0	-
Nutrition Assistant	1.0				1.0	-
Site Manager	2.5				2.5	-
Office Support II		0.4			-	0.4
Program Assistant (Transportation/Nutrition)			1.0		1.0	-
Total	14.5	13.4	1.0	-	15.5	13.4

Continued on next page.

Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Veterans' Services</u>						
Director of Veteran's Service	1.0				1.0	-
Assistant Veteran's Service Officer	1.0				1.0	-
Administrative Secretary	1.0				1.0	-
Total	3.0	-	-	-	3.0	-
<u>Library</u>						
Library Operations						
Library Director-Exempt	1.0				1.0	-
Assistant Director-Exempt	1.0				1.0	-
Administrative Branch Librarian-Exempt	1.0				1.0	-
Readers Services Librarian-Exempt	1.0				1.0	-
Reference Services Librarian-Exempt	1.0				1.0	-
Hispanic Services Librarian	1.0				1.0	-
Facilities Coordinator	1.0				1.0	-
Finance Specialist	1.0				1.0	-
Technican Services Coordinator	1.0				1.0	-
Genealogy/Local History Librarian	1.0				1.0	-
Automation Coordinator	1.0				1.0	-
Juvenile Services Coordinator	1.0				1.0	-
Circulation Assistant Manager	1.0				1.0	-
Circulation Assist Mgr-Admin Services	1.0				1.0	-
Young Adult Librarian			-		-	-
Branch Manager II	2.0				2.0	-
Branch Manager I	1.0				1.0	-
Assistant Branch Manager II	2.0				2.0	-
Assistant Branch Manager I	1.0				1.0	-
Library Assistant III - Public Service	3.0				3.0	-
Library Assistant III - Reference Services	2.0		1.0		3.0	-
Library Assistant III/ILL - Reference (Main)	1.0				1.0	-
Library Assistant III (RPT 75%)	1.5		(0.7)		0.8	-
Library Assistant III (PT's)		3.0		1.5	-	4.5
Automation Specialist			1.0		1.0	-
Outreach Manager	1.0				1.0	-
Outreach Specialist	3.0				3.0	-
Library Assistant II - Administration	1.0				1.0	-
Library Assistant II - Children's Public Srv	1.0				1.0	-
Library Assistant II - Children's Services			-		-	-
Library Assistant II - Circulation (Main)	1.0				1.0	-
Library Assistant II - Circulation (UW)	1.0				1.0	-
Library Assistant II - Juvenile Services	1.0				1.0	-
Library Assistant II - Main (PT)		0.5			-	0.5
Library Assistant II - Public Service	9.0				9.0	-
Library Assistant II - Public Service (RPT 75%)	1.5				1.5	-
Library Assistant II - Technical Services	2.0		-		2.0	-
Library Assistant II (PT's)		3.6		(0.5)	-	3.1
Library Assistant I - Children's Services				0.5	-	0.5
Library Assistant I - Courier (PT's)		0.4			-	0.4
Library Assistant I - Technical	1.0				1.0	-
Library Assistant I (PT's)		4.5			-	4.5
Library Clerk I - Public Safety and Info (PT's)		1.4			-	1.4
Library Clerk I (PT's)		0.1			-	0.1
LSTA Grant						
Library Assistant III - Hispanic Grant (PT's)		0.7		(0.7)	-	-
Total	50.0	14.2	1.3	0.8	51.3	15.0

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Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Parks and Recreation</u>						
Administration						
Park Director	0.8				0.8	-
Deputy Director	-		0.2		0.2	-
Park Superintendent	1.0				1.0	-
Administrative Assistant	1.0				1.0	-
Clerk	1.2				1.2	-
Park Maintenance Mechanic Crewleader	1.0				1.0	-
Park Maintenance Mechanic	1.0				1.0	-
Park Ranger II	2.0				2.0	-
Park Ranger I	0.8				0.8	-
Park Attendant	1.0	1.0	1.0		2.0	1.0
Miniature Golf Attendant		0.4			-	0.4
Pedalboat Attendant		0.3			-	0.3
Pontoon Boat Operator		0.2			-	0.2
Seasonal Maintenance Mechanic		1.1			-	1.1
Seasonal Park Ranger		0.7			-	0.7
Head Lifeguard		0.2			-	0.2
Lifeguard		0.7			-	0.7
Office Attendant		0.9			-	0.9
Camp Ground						
Park Director	0.2				0.2	-
Deputy Director	-		0.3		0.3	-
Recreation Supervisor	0.5				0.5	-
Clerk	0.8				0.8	-
Park Maintenance Mechanic	1.0				1.0	-
Park Ranger I	1.0				1.0	-
Campground Manager		0.6			-	0.6
Camp Store Manager		0.5			-	0.5
Lifeguard		0.6			-	0.6
Security Guard		0.9			-	0.9
Park Attendant		1.0			-	1.0
Seasonal Maintenance Mechanic		0.2			-	0.2
Community Recreation						
Deputy Director	-		0.5		0.5	-
Recreation Supervisor	0.5				0.5	-
Park Ranger I	0.2				0.2	-
Seasonal Park Ranger		0.1			-	0.1
Total	14.0	9.4	2.0	-	16.0	9.4
<u>Stormwater</u>						
Assistant to the County Manager	0.3				0.3	-
Stormwater Engineer	1.0				1.0	-
Total	1.3	-	-	-	1.3	-

Continued on next page.

Positions by Class Title

	FY2004		FY2005		FY2005 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Public Works						
Water & Sewer Fund						
Assistant to the County Manager	0.5				0.5	-
Director, Public Works	0.9				0.9	-
Deputy Director, Public Works	1.0				1.0	-
Assistant Director, WW, SW	0.9				0.9	-
Engineering Technican	1.0				1.0	-
Business Operations Supervisor	0.9				0.9	-
Billing Services Supervisor	1.0				1.0	-
Customer Service Supervisor	1.0				1.0	-
Business Operations Representative	1.0				1.0	-
Administrative Assistant	1.0				1.0	-
Billing Service Representative	3.7				3.7	-
Customer Service Representative IV	3.0				3.0	-
Assistant Director, Water	1.0				1.0	-
Business Manager	1.0				1.0	-
CIP Construction Manager	1.0				1.0	-
Construction Inspector IV Coordinator	1.0				1.0	-
Construction Inspector III	1.0				1.0	-
Construction Inspector II	5.0				5.0	-
Water Superintendent	1.0				1.0	-
Treatment Plant Superintendent	1.0				1.0	-
Collection Superintendent	1.0				1.0	-
Engineering Assistant	2.0				2.0	-
Laboratory Supervisor	1.0				1.0	-
Laboratory Technician	2.0				2.0	-
Treatment Plant Operator IV	2.0	0.2			2.0	0.2
Treatment Plant Operator III	1.0				1.0	-
Treatment Plant Operator II	1.0				1.0	-
Treatment Plant Operator I	1.0				1.0	-
Mechanic III - Crewleader	1.0				1.0	-
Mechanic II - Crewleader	9.0				9.0	-
Mechanic II	9.0				9.0	-
Mechanic I	25.0				25.0	-
Meter Reader	6.0				6.0	-
Assistant Engineer	-				-	-
Solid Waste Fund						
Assistant to the County Manager	0.2				0.2	-
Director, Public Works	0.1				0.1	-
Assistant Director, WW, SW	0.1				0.1	-
Business Operations Supervisor	0.1				0.1	-
Billing Service Representative	0.3				0.3	-
Sanitation Superintendent	1.0				1.0	-
Recycling Coordinator	1.0				1.0	-
Environmental Patrol Officer	1.0				1.0	-
Equipment Operator II - Crewleader	1.0				1.0	-
Equipment Operator II	4.0				4.0	-
Equipment Operator I	4.0				4.0	-
Scale Operator	1.0	0.5			1.0	0.5
General Utility Worker		7.5			-	7.5
Total	102.7	8.2	-	-	102.7	8.2
Total FT/RPT and PT	845.9	66.8	33.0	2.0	878.9	68.8
Total FTE		912.7		35.0		947.7

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	541400	Tax Assessor	5510	Plotters	Need plotters to replace old plotters, one was purchased in April 1996 and one was purchased in Sept 1997	2	10,500	Yes	21,000	21,000	
			5510 Total						21,000	21,000	-
10	541400	Tax Assessor	5540	Trucks	Replacing 2 Trucks, Vehicle #'s 44-97 and 15-95, 1997 has 75K miles and vibration, 1995 has 95K miles and shifter not working	2	14,200	Yes	28,400	-	
			5540 Total						28,400	-	-
			Grand Total						49,400	21,000	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	542100	Info Systems	5510	Expansion Rack for AS400 to allow for additional communication ports and additional devices	With the addition of 911 and Sheriff department. We need additional communications. The current AS 400 has no ports available. An expansion rack is necessary.	1	35,000	No	35,000	35,000	
10	542109	Infosystem Phone	5510	Additional Phone Switch and Ports for phone lines and voice mail for expanding use. Currently none available	With new personnel and expanding service we must provide phones and service	1	45,000	No	45,000	45,000	
10	542200	Info System GIS	5510	Trimble GEOXT with Trimble GPS correct for Arc Pad	The state is requiring us to go to survey grade on our GPS data	2	7,000	No	14,000	7,000	
10	542200	Info System GIS	5510	2004 Landuse Data Layer	New flyover of the county will require new data layer for GIS to continue to work with maps and data. The information we are using is not an actual data layer but was provided to us in 1990. With all the growth in the county it is almost impossible to use	1	80,000	No	80,000	45,000	
10	542100	Info Systems	5510	RKA Shelf with 15 146GB 10 FC HDD, Cables, Cotermious Maint installation for use in SAN one local and one remote*	Needed for data storage for use on SAN. Must keep same configuration on SAN (Storage Area Network). With storage of data increasing and more electronic filing, it is necessary to continually add disk storage.	2	39,578	No	79,156	79,156	
10	542100	Info Systems	5510	1 Terra Byte 1u Rackmount NAS Network attached storage snap server 4500*	Rack Mounted Storage. Used for integrity of data on network to allow for faster data exchange.	1	12,365	No	12,365	12,365	
				5510 Total					265,521	223,521	-
10	542100	Info System	5540	Four Door Sedan 5 Passenger	Replace a 1994 vehicle that has very high mileage. We have experienced heat problems when driving out of town on business and we would like a more reliable vehicle. Vehicle # 50-94	1	17,500	Yes	17,500	-	
				5540 Total					17,500	-	-
				Grand Total					283,021	223,521	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	542623	General Services-Road Signs	5540	Replacement Pickup	The current vehicle (07-93) has over 155,000 miles and has been supplused once due to poor condition. It was placed in service again to substitute for a wrecked vehicle.	1	20,000	Yes	20,000	20,000	-
			5540 Total						20,000	20,000	-
10	542500	General Services-Fleet Management	5550	27,000 Lb. Lift	An additional, larger lift is requested to service larger vehicles that currently have to be serviced and repaired by outside vendors.	1	20,000	No	20,000	-	-
			5550 Total						20,000	-	-
10	542620	General Services	5580	Replace 8 sets of opposed blade, low leakage dampers and damper operators with new pilot positioners and linkage.	Existing dampers, damper motors and pilot positioners are 32 years old and are worn out resulting in leakage and inefficient operation of the HVAC system serving the Main Courthouse.	8 sets	3,750	Yes	30,000	30,000	-
10	542620	General Services	5580	Replace existing shell and tube domestic hot water heat exchanger with new high efficiency plate and frame unit.	The existing heat exchanger for the Main Courthouse is 32 years old, located in an area that precludes servicing and has exceeded its useful life. Due to its current condition, cross contamination between boiler and domestic water supplies could occur at	1	35,000	Yes	35,000	35,000	-
10	542620	General Services	5580	Roof, Skylight and Gutter Replacement-Group Home	The existing, original roof, skylights and gutters are years old and has deteriorated to the point that leaks could occur at any time. In order to maintain the integrity of the facility, replacement is prudent.	1	14,000	Yes	14,000	14,000	-
10	542620	General Services	5580	Main Courthouse Balcony Handrail Remediation	The handrails around the first floor balcony do not meet current building code requirements for picket spacing. Existing spacing is 12" on center and current code requires 4" on center. On numerous occasion, young children have been observed climbing be	1	18,000	No	18,000	18,000	-
10	542620	General Services	5580	Paving Old Ag. Building Parking Lot	The existing lot was graveled after the demolition of the Old Ag. Building. Paving and striping the lot will provide additional parking for the Public Works building.	1	90,000	No	90,000	-	-
			5580 Total						187,000	97,000	-
			Grand Total						227,000	117,000	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	543130 / 1050(17.5), 1053(.75), 1054(.50), 1055(.25), 1056(1.00)	UC Sheriff's Office	5540	17.5 Replacement Police Package 4-Door Six Passenger Sedans. 2.5 contract towns based on their total amortization. Total number of replacement vehicles requested is 20.	Current Sheriff's Office vehicles identified by the county garage as the "worst of the worst" will be replaced.	20	24,284	Yes	485,680	485,680	
10	543130 / 1050	UC Sheriff's Office	5540	New Police Package 4-Door Six Passenger Sedan // 11 New Police Package 4-Door Six Passenger Sedans	Sheriff's Office vehicles for (1) DARE Officer position requested in the new budget. // Sheriff's Office vehicles for (1) Procurement Officer, (1) Range Officer, (1) DARE Officer and (8) Patrol Officer positions requested in the new budget.	1 11	24,284	No	267,124	24,284	
			5540 Total						752,804	509,964	-
10	543130 / 1050(17.5), 1053(.75), 1054(.50), 1055(.25), 1056(1.00)	UC Sheriff's Office	5550	17.5 Replacement Mobile Data Computers for Sheriff's Office Patrol Vehicles. 2.5 (MDC's) will be coded off to the contract towns based on their total amortization. Total number of replacement Mobile Data Computers is 20.	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is approximately (4) years. The majority of our units are at least 5 years old and are beginning to malfunction with little or no replacement parts available.	20	9,700	Yes	194,000	194,000	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	543130 / 1050	UC Sheriff's Office	5550	New Mobile Data Computer for (1) DARE Officer position requested in the new budget. // 41 New-Mobile-Data Computers for (1) Procurement Officer, (1) Range Officer, (1) DARE Officer and (8) Patrol Officer positions requested in the new budget.	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is approximately (4) years. The majority of our units are at least 5 years old and are beginning to malfunction with little or no replacement parts available.	1 44	9,700	No	106,700	9,700	
10	543130 / 1050	UC Sheriff's Office	5550	Digital In-Car Camera System for (1) DARE Officer position requested in the new budget. // 41 Digital In-Car Camera Systems for (1) Procurement Officer, (1) Range Officer, (1) DARE Officer and (8) Patrol Officer positions requested in the new budget.	Digital In-Car Camera Systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	1 44	6,000	No	66,000	6,000	
10	543130 / 1050	UC Sheriff's Office	5550	5 Digital In-Car Camera Systems for Patrol Officers.	(5) Digital In-Car Camera Systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	5	6,000	No	30,000	30,000	
10	543130 / 1053(.75), 1054(.50), 1055(.25), 1056(1.00)	UC Sheriff's Office	5550	2.5 Digital In-Car Camera Systems for Patrol Officers. 2.5 systems will be coded off to the contract towns based on their total amortization.	(2.5) Digital In-Car Camera Systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	2.5	6,000	No	15,000	15,000	
10	543130 / 1059	UC Sheriff's Office	5550	Grant	Rolled Grant Funding	1.0	19,000	No	19,000	19,000	
				5550 Total					430,700	273,700	-
				Grand Total					1,183,504	783,664	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	543135	UC Sheriff's Jail	5540	(2) All Wheel Drive 8-Passenger Transport Vans	Because existing vans are kept on the road moving inmates to other jails, state prisons, mental hospitals, medical appointments, etc. it is imperative we replace at least (2) vehicles each year. Last year the jail averaged some 7,100 miles per month. Both vehicles to be replaced will be determined by the county garage at the appropriate time.	2	23,140	Yes	46,280	46,280	
				5540 Total					46,280	46,280	-
				Grand Total					46,280	46,280	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	543138	UC Sheriff's Office - Animal Shelter Operations	5540	7 1/2 ton truck 4 x 4 with police package added		7	27,800	No	194,600	177,100	
			5540 Total						194,600	177,100	-
10	543138	UC Sheriff's Office	5550	7 New Mobile Data Computers for Animal Control Officers	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. W	7	9,700	No	67,900	67,900	
			5550 Total						67,900	67,900	-
			Grand Total						262,500	245,000	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	543200	Union County Emergency Communications	5550	Emergency Power Generator Systems for remote radio sites.	We currently have emergency power for Prime radio site however, the remote sites do not. In event of power outage, extended Public Safety Radio coverage will be compromised	3	15,000	No	45,000	45,000	
10	543200	Union County Emergency Communications	5550	Radio Repeater for additional Public Safety radio frequency	Union County currently holds the license for a Public Safety Radio frequency with no repeater assigned. This will give an addition system for Public Safety to operate on and free up overcrowded channels.	1	10,000	No	10,000	10,000	
				5550 Total					55,000	55,000	-
				Grand Total					55,000	55,000	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	543400	Fire Service	5540	2004 3/4 ton truck 4 wd w utility bed	Replacement vehicles for (32-97 and 16-99) Vehicle mileage is 105,699 and 100,136, respectively. Quote was obtained from CountyConnect and the cost of a utility bed was added to the price	2	29,300	yes	58,600	58,600	-
			5540 Total				29,300		58,600	58,600	-
10	543400	Fire Service	5550	6,000 lb., 15 HP - Breathing Air Compressor			45,000		45,000	-	-
			5550 Total				45,000		45,000	-	-
			Grand Total				74,300		103,600	58,600	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	543500	Inspections	5540	Compact trucks with super cab/ rear half doors	Replacement vehicles: two purchased in 1999 and one in 2000. Mileage on vehicles respectively, 104,831;105,270;117,008.	3	16,666	yes	50,000	50,000	
			5540 Total						50,000	50,000	-
			Grand Total						50,000	50,000	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	551154/ 1390	Public Health - Environmental Health	5540	1/2 Ton Truck, 2 wheel drive with 8' bed, super cab with rear half doors, automatic transmission, power brakes, power steering, front & rear bumpers, standard tires, AM/FM radio, vinyl upholstery, standard guage package, standard battery and alternator,	To replace existing vehicle # 40-98 as recommended by Union County Fleet Manager. Current vehicle has in excess of 82,000 and is in poor condition.	1	16,350	Yes	16,350	-	-
			5540 Total						16,350		
10	551150/ 1334	Union County Health	5550	Dental exam chair with overhead lights, fiber optic handpieces, hydraulic lift and tilt chair	Grant funded	1	10,000	No	10,000	10,000	
			5550 Total						10,000	10,000	
			Grand Total						26,350	10,000	
											-

Fd Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10 553101/1450	DSS-Administration	5540	Four Door Sedan Six passenger: Engine: 6 cylinder/factory installed air conditioning/power door locks Seats: Bench type foam cushion, front and rear/power steering/ all season radial tires/automatic transmission	Replace vehicle 4-93 white station wagon which is eleven years old and has 78,000 miles. The horn fails, driver's seat "sinks" in, exterior scratched and peeling, having more electrical problems, not reliable.	1	16,600	yes	16,600	16,600	
10 553101/1450	DSS-Administration	5540	Four Door Sedan Six passenger: Engine: 6 cylinder/factory installed air conditioning/power door locks Seats: Bench type foam cushion, front and rear/power steering/ all season radial tires/automatic transmission	Replace vehicle 32-95 This vehicle's mileage is 86,000 and is 9 years old. It is having more maintenance problems, muffler, brakes, and alternator.	1	16,600	yes	16,600	16,600	
10 553101/1450	DSS-Administration	5540	Four Door Sedan Six passenger: Engine: 6 cylinder/factory installed air conditioning/power door locks Seats: Bench type foam cushion, front and rear/power steering/ all season radial tires/automatic transmission	Replace vehicle 27-97 teal Taurus. This vehicle is 7 years old. It has 104,076 miles. Transmission has been replaced twice, ongoing electrical problems, numerous scratches on vehicle.	1	16,600	yes	16,600	16,600	
10 553101/1450	DSS-Administration	5540	Four Door Sedan Six passenger: Engine: 6 cylinder/factory installed air conditioning/power door locks Seats: Bench type foam cushion, front and rear/power steering/ all season radial tires/automatic transmission	Replace vehicle 2-98 white Lumina. This vehicle has 107,238 (per Garage 2/20/2004) miles and is 6 years old. Problems with electrical system, brakes and carpet is stained.	1	16,600	yes	16,600	16,600	
10 553101/1450	DSS-Administration	5540	Mid-Size 4 x 4 SUV: four door plus 2 rear side-hinged doors, Engine: 6 cylinder 4.0 L, 4 wheel ABS automatic transmission, factory installed air conditioning/power steering/power door locks/cloth seats	Replace vehicle 19-94 Lt blue station wagon. This vehicle is ten years old and has 72,000 miles. Problems with cooling system, electric windows, brakes, frequent electrical problems, dent in rear door.	1	23,300	yes	23,300	23,300	
		5540 Total						89,700	89,700	-
		Grand Total						89,700	89,700	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	558100/1680	Transportation	5540	Lift-equipped/Raised Roof 13-Passenger Van	County vans 70-00 (133,000), 71-00 (137,000) and 72-00 (149,000) have met mileage limits set by NCDOT for replacement (>100,000 miles). Cost will be 90% reimbursed by NCDOT.	3	38,500	Yes	115,500	115,500	
10	558100/1680	Transportation	5540	Minivan-Maximum 6 Passengers	County vans 57-01(139,000) and 64-00 (187,000) have met mileage limits set by NCDOT for replacement (>100,000 miles). Cost will be 90% reimbursed by NCDOT.	2	25,000	Yes	50,000	50,000	
10	558100/1680	Transportation	5540	Raised Roof 13-Passenger Conversion Van	Due to increase in special trips by agencies, a back-up vehicle is not always available in the event of a breakdown. NCDOT Board has approved this item for a 90% cost reimbursement.	1	35,000	No	35,000	35,000	
				5540 Total					200,500	200,500	
				Grand Total					200,500	200,500	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	561100	Library	5510	Security Camera System	Needed to expand current security system due to expansion of building.	1	10,000	No	10,000	10,000	
			5510 Total								
10	561100	Library	5580	Union West Parking Lot Expansion	Needed to expand Union West Regional Library parking lot	1	40,000	No	10,000 40,000	10,000 -	-
10	561100	Library	5580	Waxhaw Parking Lot Expansion	Needed to expand Waxhaw Library parking lot	1	20,000	No	20,000	-	-
			5580 Total						60,000	-	-
			Grand Total						70,000	10,000	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost / Item	Replacement? yes/no	Requested	Recommended	Adopted
10	561301	Parks & Recreation	5540	4 x 4 Extended Cab Full Size Truck	Vehicle is slated to replace vehicle # 37-97 (mileage to date: 102,921.)	1	22,000	yes	22,000	-	
			5540 Total						22,000	-	
10	561301	Parks & Recreation	5550	Skid Steer (minimum: 2500 lb lifting capacity / 60 HP) with pallet forks, combination bucket and back hoe.	Current equipment (Bobcat-12 years old) has been slated for replacement for the last four years without funding. The park's skid-steer has slipping clutches and does not meet the capacity for the work required of "today's projects". The back-hoe is aging with worn fittings. Entire system should be replaced with system with adequate lifting capacity and horsepower.	1	34,900	yes	34,900	34,900	
10	561301	Parks & Recreation	5550	Zero Turn Radius Lawn Mower	This lawn mower will complete the total replacement of the park's aging lawn mowers. The two Gravely mowers (8 and 9 years old) to be replaced have approximately of 1400 hours each. The hydrostatic transmissions are wearing on both lawn mowers causing them to be extremely slow. This in turn causes many extra man-hours in keeping the park's grass mowed. Replacement transmissions will cost approximately \$1,900 each.	1	8,300	yes	8,300	8,300	
			5550 Total						43,200	43,200	
10	561301	Parks & Recreation	5570	Pave Day Use Area Main Parking Lot	The 25-Year old parking lot is in need of repair due to the age and "wash-outs" underneath the pavement in certain areas. An area (10'x20') has been blocked off due to the gateway of the pavement.		31,250	yes	31,250	31,250	
10	561301	Parks & Recreation	5570	Electrical Lighting for Festival Area	Lighting is required for special night events in the festival area (example: Scottish Games pre-festival night gathering of the clans). If the Open Festival and Special Events HQ Area (CIP item) is approved and funded, this item will not be necessary.		30,000	no	30,000	-	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost / Item	Replace ment? yes/no	Requested	Recommended	Adopted
10	561301	Parks & Recreation	5570	Picnic Sites for Point Area in Day Use Area.	There are currently eight (8) picnic sites that need to be renovated at the point area with two (2) in adjoining areas. When renovated these sites will serve larger groups and will have a concrete slab which will allow better footing for the elderly. This project is an ongoing project to improve all current picnic sites with facilities that better serve the customer while protecting the sites from "wear and tear" of foot traffic and over use.	10 / 5	5,000	yes	50,000	25,000	
			5570 Total						111,250	56,250	
			10-561301 Total						176,450	99,450	
10	561370	Parks & Recreation	5550	Concession Stand Improvements	Concession Stand improvements may be needed to meet certain requirements by Environmental Health. New Heat Pump w/ventilation\$5,000; Grease trap \$5,000; miscellaneous renovations \$10,000.		20,000	yes	20,000	20,000	
			5550 Total						20,000	20,000	
			10-561370 Total						20,000	20,000	
10	561371	Parks & Recreation	5570	Pave Road to Boat Ramp & Boat Ramp Parking Area	This road and parking area is currently graveled and requires many hours to upkeep. The parking lot is used by camper's with boats and parking for the nine wilderness sites. Once paved,the parking areas will be better defined which will increase the amount of parking spaces in the campground (there is a shortage at present time).		34,300	no	34,300	-	
			5570 Total						34,300	-	
			10-561371 Total						34,300	-	
10	561372	Parks & Recreation	5570	Irrigation System for Softball Field # 2 at Fred Kirby Park	This project will irrigate the last of the fields at Fred Kirby Park. Project will improve the field for better play for ball teams. Rentals of these fields have increased due to a shortage of fields in Union County. The irrigation system will allow for a better turf base which will provide a safer play area.		8,000	no	8,000	8,000	
10	561372	Parks & Recreation	5570	Fencing installed at Fred Kirby Park	Request made by the Manager		7,500	no	7,500	7,500	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost / Item	Replacement? yes/no	Requested	Recommended	Adopted
10	561372	Parks & Recreation	5570	Lights for Softball Fields at Fred Kirby Park	This project is designed to light the softball fields thus allowing for more hours of use. This will help provide additional play time for teams due to the shortage of fields in the county. This will also allow for mini-tournaments to be played, which require long-hours of playtime. In the future, these fields could be used as "standby fields" for tournament play when the softball complex is built at Jesse Helms Park.		84,000	no	84,000	-	
			5570 Total						99,500	15,500	
			10-561372 Total						99,500	15,500	
			Grand Total						330,250	134,950	

Fd Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
61 571185	Public Works	5510	Hydrology Data Layers	Data currently in use is from 1994. We do not have any current data. New attributes are needed. It is becoming almost impossible to provide the service required from 10	1	91,847	No	91,847	91,847	
			Subtotal 5510 - Water					91,847	91,847	-
61 571185	Public Works	5540	1 Ton Dump Truck	Additional truck needed due to increased number of leaks, clean-up required and ability to pull equipment.	1	40,000	No	40,000	40,000	
61 571185	Public Works	5540	3/4 Ton, 4WD Service Truck	Would allow truck 48-01 to be dedicated as a pull truck.	1	34,000	No	34,000	34,000	
61 571185	Public Works	5540	11,000 GVWR dual rear wheel Service Truck	Replacement for truck # 36-99 - 90,917 mile, beginning to exhibit maintenance problems	1	28,000	Yes	28,000	28,000	
61 571185	Public Works	5540	12,500 GVWR dual rear wheel, 4WD Service Truck	Replacement for truck 46-01 - 74,500 miles, beginning to exhibit maintenance problems	1	38,000	Yes	38,000	38,000	
61 571185	Public Works	5540	1/2 Ton, 2WD Truck	Replacements for 1-91, 30-97, 31-97 and 6-01, all have 110K to 154K miles. 30-97 is a total loss at Garage.	4	16,500	Yes	66,000	66,000	
61 571185	Public Works	5540	Tandem Dump Truck	50/50 Split with sewer - needed to transport larger quantities of stone, fill and soil.	0.5	100,000	No	50,000	-	
			Subtotal 5540 - Water					256,000	206,000	-
61 571185	Public Works	5550	Line Locator	Needed due to the amount of location requests. Currently have only 1 locator.	1	6,000	No	6,000	6,000	
61 571185	Public Works	5550	8000 lb mini-excavator	Machine minimizes damage to soded yards during tap & repair activities.	1	35,000	No	35,000	35,000	
61 571185	Public Works	5550	Trencher & Backhoe	To replace machine 12-96 due to age and increased maintenance requirements. Current machine 8 years old.	1	55,000	Yes	55,000	55,000	
61 571185	Public Works	5550	20 Hp Lawn Mower	Needed due to the increased number of pump station & tank yards to maintain.	1	6,500	No	6,500	6,500	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
61	571185	Public Works	5550	Information Sign	Needed to warn oncoming traffic of activity ahead. To be used by Water & Sewer. Recommended by Risk Manager.	1	14,000	No	14,000	14,000	
61	571185	Public Works	5550	Backhoe w/ 4 in 1 bucket	To be used with directional boring machine & leak repairs.	1	35,000	No	35,000	-	
61	571185	Public Works	5550	Valve box vacuum system w/ trailer	Needed to clean out valve boxes.	1	14,000	No	14,000	-	
				Subtotal 5550 - Water					165,500	116,500	-
61	571185	Public Works	5570	Security Measures for water infrastructure as per EPA Vulnerability Assessment.	Motion detectors, additional lighting, fencing, new locks, remote intrusion alarm systems for pump stations and storage tanks.	1	250,000	No	250,000	250,000	
61	571185	Public Works	5570	Fire Hydrants at VFD's.	BCC direction to place hydrants at all VFD's with access to County water.	8	6,188	No	49,504	49,504	
				Subtotal 5570 - Water					299,504	299,504	-
61	571185	Public Works	5580	150'x80'x16' drive-thru shed	Needed for equipment storage	1	105,000	No	105,000	105,000	
				Subtotal 5580 -Water					105,000	105,000	-
				Total Water Operating Capital					917,851	818,851	-
61	571186	Public Works	5540	1/2 Ton 4x4 Truck	To replace WWTP Truck # 8-01 due to 102,412 miles & increased maintenance concerns.	1	25,000	Yes	25,000	25,000	
61	571186	Public Works	5540	17,000 GVWR, 4x4 w/ service body	For maintenance crews to tow & transport equipment. Replacement for 1 Ton panel van. Veh # 01-76, mileage 127,092.	1	45,000	Yes	45,000	45,000	
61	571186	Public Works	5540	1 Ton Cab & Chassis, 4x4, Diesel	To replace 1999 model truck due to high mileage and increased maintenance concerns. Vehicle # 56-99, 93,917 miles	1	37,000	Yes	37,000	37,000	
61	571186	Public Works	5540	1/2 Ton 4x4 Truck	To replace trucks # 41-98 & #29-97 due to increased maintenance concerns. Replacement vehicles are 6 and 7 years old respectively.	2	25,000	Yes	50,000	50,000	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
61	571186	Public Works	5540	Tandem Dump Truck	50/50 Split with water - needed to transport larger quantities of stone, fill and soil.	0.5	100,000	No	50,000	-	
				Subtotal 5540 - West Sewer					207,000	157,000	-
61	571186	Public Works	5550	50 HP PowerFlex VFD - 12 Mile WWTP	To replace existing VFD. Parts are no longer available for repair.	1	10,000	Yes	10,000	10,000	
61	571186	Public Works	5550	Pan & Tilt attachment for sewer camera	Will provide ability to view entire pipe radius, including laterals, for inspection and I&I investigation.	1	22,000	No	22,000	22,000	
61	571186	Public Works	5550	Air Compressor	Needed for asphalt & concrete removal during tap & repair activities.	1	14,000	No	14,000	14,000	
61	571186	Public Works	5550	8 inch, high head bypass pump	Needed for emergency bypassing of manholes & lift stations.	1	35,000	No	35,000	35,000	
61	571186	Public Works	5550	ATV	Replacement for Honda ATV. To be used by Environmental Officer on right-of-ways. Replacing county vehicle# 26-87, purchased in 1987.	1	5,500	Yes	5,500	5,500	
61	571186	Public Works	5550	ATV w/ storage compartment	To be used by Inspectors for equipment transport during outfall inspections.	1	9,000	No	9,000	9,000	
61	571186	Public Works	5550	Laser & Transit tower w/ remote	Needed to ensure proper alignment and slope of sewer repairs, rehabilitations and extensions.	1	5,400	No	5,400	5,400	
61	571186	Public Works	5550	Straw Blower	Needed to save time & material after taps & repairs are made.	1	5,200	No	5,200	5,200	
61	571186	Public Works	5550	Amphibious Argo (Swamp Buggy - drives on land and floats on water)	Needed to access remote right-of inspection.	1	35,000	No	35,000	-	
61	571186	Public Works	5550	Track Loader w/ 4-n-1 bucket	Needed for right-of-way repair and remote access. Needed to handle heavy material. Currently, PW and the Landfill have been sharing an old track loader purchased in 1986. It caught on fire and will be surplusd.	1	110,000	No	110,000	-	
61	571186	Public Works	5550	Jet/Vac combo truck	To be used for line cleaning. State requires 10% of lines to be cleaned annually. We currently have 1 of these trucks with 2 men that clean lines with it. This purchase will allow 2 additional men to work on line cleaning to help meet the 10% requirement by the State.	1	155,000	No	155,000	-	

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recommended	Adopted
				Subtotal 5550 - West Sewer					406,100	106,100	-
61	571186	Public Works	5580	40' x 40' building	Replace 3 existing storage sheds with one central building to house inventory and tools.	1	40,000	Yes	40,000	40,000	
				Subtotal 5580 - West Sewer					40,000	40,000	-
61	571187	Public Works	5580	Station #2 by-pass pump connection	Needed for emergency connections during station failure. Line stop already installed.	1	6,000	No	6,000	6,000	
61	571187	Public Works	5580	Station #1 by-pass pump connection & line stop.	Needed for emergency connections during station failure.	1	25,000	No	25,000	25,000	
				Subtotal 5580 - East Sewer					31,000	31,000	-
				Total Sewer Operating Capital					684,100	334,100	-
				Grand Total Water & Sewer Operating Fund					1,601,951	1,152,951	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
66	547200	Solid Waste	5570	C & D cell closure	To offset by funds from Solid Waste Capital Reserve Fund	1	250,000	No	250,000	250,000	
			5570 Total						250,000	250,000	-
			Grand Total						250,000	250,000	-

**General Fund
Tax Supported Capital Improvement Plan
FY2005-FY2009**

Priority	Project Title	1 2004-05	2 2005-06	3 2006-07	4 2007-08	5 2008-09	CIP Sub-Total	6-10 2010-14	CIP Total (10-Year)
SJ1	Union County Jail Expansion	465,000	12,035,250	5,515,750	-	-	18,016,000	-	18,016,000
SJ2	Firearms Range	275,000	250,000	-	-	-	525,000	-	525,000
SJ4	Marvin Sub-Regional	472,007	357,927	-	-	-	829,933	-	829,933
SJ5	Animal Shelter	742,500	-	-	-	-	742,500	-	742,500
BE1	Voting Units for ADA	-	339,350	-	-	-	339,350	-	339,350
BE2	Voting Units to Meet State Standards	-	443,800	-	-	-	443,800	-	443,800
GS2	Old Post Office Below Grade Waterproofing	180,000	-	-	-	-	180,000	-	180,000
GS6	Courthouse Re-Roofing	-	260,000	-	-	-	260,000	-	260,000
GS7	Courthouse Boiler Replacement	-	-	160,000	-	-	160,000	-	160,000
GS8	Courthouse Tower Air Handling System	-	-	-	192,000	-	192,000	-	192,000
LS1	Marvin Sub-Regional	1,298,018	1,107,548	-	-	-	2,405,567	-	2,405,567
LS2	Weddington Regional	-	902,750	2,323,250	-	-	3,226,000	-	3,226,000
PR3	Jessie Helms Park	800,000	800,000	800,000	800,000	800,000	4,000,000	8,188,456	12,188,456
	Total	4,232,525	16,496,625	8,799,000	992,000	800,000	31,320,150	8,188,456	39,508,606
		1	2	3	4	5	CIP	6-10	CIP Total
		2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)
	Carry Forward from Prior Year	-	-	-	-	-	-	-	-
	Bond Financing: GO Referendum	-	-	-	-	-	-	-	-
	Bond Financing: Existing GO Bonds	-	-	-	-	-	-	-	-
	Bond Financing: 2/3rds GO	1,482,500	250,000	-	-	-	1,732,500	-	1,732,500
	Bond Financing: Instalment Financing	1,523,900	14,082,000	7,090,500	-	-	22,696,400	-	22,696,400
	Bond Financing: 2003 COPs	-	-	-	-	-	-	-	-
	Bond Financing: Revenue Bonds	-	-	-	-	-	-	-	-
	County Revenue	680,000	1,508,500	1,408,500	692,000	500,000	4,789,000	-	4,789,000
	Non-County Revenue	546,125	656,125	300,000	300,000	300,000	2,102,250	-	2,102,250
	Years 2010-2014	-	-	-	-	-	-	-	-
	Total Sources	4,232,525	16,496,625	8,799,000	992,000	800,000	31,320,150	8,188,456	39,508,606
	Available / (Needed)	-	-	-	-	-	-	-	-

**General Fund
Tax Supported Capital Improvement Plan
FY2005-FY2009
Operating Maintenance Costs**

Priority	Project Title	1 2004-05	2 2005-06	3 2006-07	4 2007-08	5 2008-09	CIP Total
SJ1	Union County Jail Expansion	-	-	878,000	1,755,000	2,633,000	5,266,000
SJ2	Firearms Range	13,200	13,200	13,200	13,200	13,200	66,000
SJ4	Marvin Sub-Regional	-	-	169,200	169,200	169,200	507,599
SJ5	Animal Shelter	-	5,000	5,000	5,000	5,000	20,000
BE1	Voting Units for ADA	-	27,000	16,600	29,400	17,800	90,800
BE2	Voting Units to Meet State Standards	-	-	-	-	-	-
GS2	Old Post Office Below Grade Waterproofing	-	-	-	-	-	-
GS6	Courthouse Re-Roofing	-	-	-	-	-	-
GS7	Courthouse Boiler Replacement	-	-	-	-	-	-
GS8	Courthouse Tower Air Handling System	-	-	-	-	-	-
LS1	Marvin Sub-Regional	-	-	239,500	239,500	239,500	718,500
LS2	Weddington Regional	-	-	-	695,000	695,000	1,390,000
PR3	Jessie Helms Park	24,053	55,678	47,905	79,143	135,977	342,756
	Total	37,253	100,878	1,369,405	2,985,443	3,908,677	8,401,656

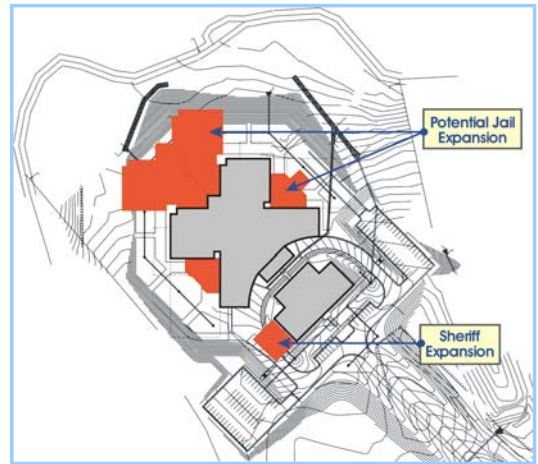
**General Fund
Tax Supported Capital Improvement Plan
FY2005-FY2009
Debt Service Costs**

Priority	Project Title	1 2004-05	2 2005-06	3 2006-07	4 2007-08	5 2008-09	CIP Total
SJ1	Union County Jail Expansion	34,000	907,000	1,307,000	1,307,000	1,307,000	4,862,000
SJ2	Firearms Range	20,000	31,000	31,000	31,000	31,000	144,000
SJ4	Marvin Sub-Regional	34,000	60,000	60,000	60,000	60,000	274,000
SJ5	Animal Shelter	54,000	54,000	54,000	54,000	54,000	270,000
BE1	Voting Units for ADA	-	52,200	52,200	52,200	52,200	208,800
BE2	Voting Units to Meet State Standards	-	101,100	101,100	101,100	101,100	404,400
GS2	Old Post Office Below Grade Waterproofing	-	-	-	-	-	-
GS6	Courthouse Re-Roofing	-	-	-	-	-	-
GS7	Courthouse Boiler Replacement	-	-	-	-	-	-
GS8	Courthouse Tower Air Handling System	-	-	-	-	-	-
LS1	Marvin Sub-Regional	76,000	138,000	138,000	138,000	138,000	628,000
LS2	Weddington Regional	-	11,000	125,000	125,000	125,000	386,000
PR3	Jessie Helms Park	-	-	-	-	-	-
	Total	218,000	1,354,300	1,868,300	1,868,300	1,868,300	7,177,200

Department	<i>Union County Sheriff's Office and Jail</i>	Department Priority	SJ1
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Project **Union County Jail Expansion**

Description This project provides for the expansion construction of approximately 73,000 square feet to the existing Union County Jail. This expansion includes the construction of an additional tower containing 3 levels: ea. level containing 48 cellblocks with double bunks, nursing office, exam room, 16 medical beds and dormitories for work release, minimum security risk inmates. The expansion project will add 321 beds to the existing 264 beds. Renovations to approximately 34,000 square feet are also proposed to include the booking, staff area, control center and minimum security areas.



Option #5 - Site Plan

Justification Current capacity at the existing Jail accommodates 264 inmates - in all security level areas to include dormitories, medical units, work release, females and males. At January 2004, the inmate population totaled 235. Based on current projections thru 2017 (beginning with 9% in the earlier part of the forecast period and declining to 5% by the end of the forecast period), the inmate population is projected to increase from 235 in January 2004 to 590 by 2017. After the expansion and renovation, there will be 585 beds.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	465,000	465,000	465,000	-	-	1,395,000		
Land	-	-	-	-	-	-		
Construction	-	11,122,500	3,707,500	-	-	14,830,000		
Other	-	447,750	1,343,250	-	-	1,791,000		
Total	465,000	12,035,250	5,515,750	-	-	18,016,000	-	18,016,000

Funding Source

GO Bonds	-	-	-	-	-	-		
2/3 Bonds	465,000	-	-	-	-	465,000		
Installment Financing	-	12,035,250	5,515,750	-	-	17,551,000		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	-	-	-	-		
Non-County Revenue	-	-	-	-	-	-		
Total	465,000	12,035,250	5,515,750	-	-	18,016,000		

Operating Budget Impact

Operating Costs	-	-	878,000	1,755,000	2,633,000	5,266,000		
Debt Service Costs	34,000	907,000	1,307,000	1,307,000	1,307,000	4,862,000		
Less Revenues	-	-	-	-	-	-		
Total	34,000	907,000	2,185,000	3,062,000	3,940,000	10,128,000		

Source and Basis of Capital Cost Estimate

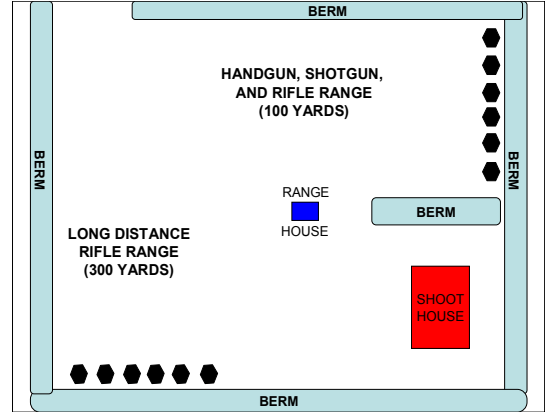
The source for construction costs is Pease Associates, the firm that designed the 1992 Jail Detention project. New construction only costs are estimated at approximately \$150 sq. ft. with renovation costs at \$70 sq. ft.

Staff Review Committee Notes

Department	<i>Union County Sheriff's Office</i>	Department Priority	SJ2
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Project **Firearms Range**

Description This project provides for the construction of the Union County Sheriff's Office firearms training and qualification range. Immediate needs include construction of range site with adequate backstops, flood lights, a range house, and target stand system. The range house is two stories with the first floor approximately 800 square feet and the second floor approximately 100 square feet with a circling deck. Future needs include a 360 degree shoot house.



Justification The Sheriff's Training and Standards Commission requires annual firearms qualification for all authorized Officers. This requirement includes daytime handgun, shotgun, and combat courses and nighttime handgun, shotgun, and combat courses. It also includes qualifications with all specialty weapons. As this Agency's staffing grows, the need for our own range grows.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	15,000	-	-	-	-	15,000		
Land	-	-	-	-	-	-		
Construction	200,000	250,000	-	-	-	450,000		
Other	60,000	-	-	-	-	60,000		
Total	275,000	250,000	-	-	-	525,000	-	525,000

Funding Source

GO Bonds	-	-	-	-	-	-		
2/3 Bonds	275,000	250,000	-	-	-	525,000		
Installment Financing	-	-	-	-	-	-		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	-	-	-	-		
Non-County Revenue	-	-	-	-	-	-		
Total	275,000	250,000	-	-	-	525,000		

Operating Budget Impact

Operating Costs	13,200	13,200	13,200	13,200	13,200	66,000		
Debt Service Cost	20,000	31,000	31,000	31,000	31,000	144,000		
Less Revenues	-	-	-	-	-	-		
Total	33,200	44,200	44,200	44,200	44,200	210,000		

Source and Basis of Capital Cost Estimate

Estimates accumulated from staff research, based on industry standards for law enforcement range facilities. Potential to partner with Monroe City and other LEOs for capital and operating support in consideration of joint facility use.

Staff Review Committee Notes

Department	<i>Union County Sheriff's Office</i>	Department Priority	SJ4
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Project **Marvin Sub-Regional**

Description Purchase of 5 acres and construction of 7,500 SF of governmental office space - with approximately 2,000 SF for the Sheriff's Office and 5,500 SF for a public library.

Portion of costs are reflected with this submission. Balance of costs reflected with Library Services submission.

Justification

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	31,040	20,693	-	-	-	51,733		
Land	293,333	-	-	-	-	293,333		
Construction	147,633	282,900	-	-	-	430,533		
Other	-	54,333	-	-	-	54,333		
Total	472,007	357,927	-	-	-	829,933	-	829,933

Funding Source

GO Bonds	-	-	-	-	-	-		
2/3 Bonds	-	-	-	-	-	-		
Installment Financing	472,007	357,927	-	-	-	829,933		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	-	-	-	-		
Non-County Revenue	-	-	-	-	-	-		
Total	472,007	357,927	-	-	-	829,933		

Operating Budget Impact

Operating Costs	-	-	169,200	169,200	169,200	507,599
Debt Service Costs	34,000	60,000	60,000	60,000	60,000	274,000
Less Revenues	-	-	-	-	-	-
Total	34,000	60,000	229,200	229,200	229,200	781,599

Source and Basis of Capital Cost Estimate

The source for the land value is the amount contained in the condemnation resolution pro-rated between Sheriff and Library Systems. Capital costs associated with facility are pro-rated between the Sheriff's Office and Library System. Operating costs represent those for the Sheriff, to include pro-rated occupancy costs.

Staff Review Committee Notes

Department	<i>Union County Sheriff's Office</i>	Department Priority	SJ5
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Project **Animal Shelter**

Description Construction of 7,500 sq. ft. climate controlled animal shelter with 1,500 sq. ft. of general office support space for County staff and Human Society. The facility will contain animal runs for adoption, animals that have bitten others, and animals awaiting pick-up by owners or to be euthanized. The facility will also contain two cat rooms, and an indoor loading and unloading area. All the animal runs will have an inside and outside run area.

Justification The animal shelter was constructed in 1988. It was poorly designed, poorly constructed, and is in significant disrepair. The County has been appropriating money every year to keep the facility operating; however, the conditions in the facility are unaccepted for the animals as well as the staff working at the shelter. The condition of the facility also contributes to the lower than desired adoption rate of our animals to the public.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	62,000	-	-	-	-	62,000		
Land	-	-	-	-	-	-		
Construction	660,000	-	-	-	-	660,000		
Other	20,500	-	-	-	-	20,500		
Total	742,500	-	-	-	-	742,500	-	742,500

Funding Source

GO Bonds	-	-	-	-	-	-		
2/3 Bonds	742,500	-	-	-	-	742,500		
Installment Financing	-	-	-	-	-	-		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	-	-	-	-		
Non-County Revenue	-	-	-	-	-	-		
Total	742,500	-	-	-	-	742,500		

Operating Budget Impact

Operating Costs	-	5,000	5,000	5,000	5,000	20,000		
Debt Service Cost	54,000	54,000	54,000	54,000	54,000	270,000		
Less Revenues	-	-	-	-	-	-		
Total	54,000	59,000	59,000	59,000	59,000	290,000		

Source and Basis of Capital Cost Estimate

Cost includes construction, site prep., kennel system, euthanasia and cremation equipment.

Staff Review Committee Notes

Building is a pre-engineered structure.

Department	<i>Board of Elections</i>	Department Priority	BE1
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Project **Voting Units for ADA**

Description Purchase of 55 voting units @ approximately \$6,200 ea. (includes units, ADA functions, software). Federal and state grants will likely be available to offset a portion of the costs.

Justification The *Help America Vote Act (HAVA) of 2002* requires the County to locate at least one voting unit at each polling place for individuals with disabilities by January 1, 2006. HAVA requires the voting unit to be accessible for individuals with disabilities, including nonvisual accessibility for the blind and visually impaired, in a manner that provides the same opportunity for access and participation (including privacy and independence) as for other voters.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	339,350	-	-	-	339,350	-	-
Total	-	339,350	-	-	-	339,350	-	339,350

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	229,350	-	-	-	229,350	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	-	110,000	-	-	-	110,000	-	-
Total	-	339,350	-	-	-	339,350	-	-

Operating Budget Impact

Operating Costs	-	27,000	16,600	29,400	17,800	90,800
Debt Service Costs	-	52,200	52,200	52,200	52,200	208,800
Less Revenues	-	-	-	-	-	-
Total	-	79,200	68,800	81,600	70,000	299,600

Source and Basis of Capital Cost Estimate

Project cost estimate obtained from voting unit supplier. Operating costs includes \$53,000 annually for lease purchase payments and Elections Service Plan based on the number of elections the County is responsible for financing.

Staff Review Committee Notes

Department	<i>Board of Elections</i>	Department Priority	BE2
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Project **Voting Units to Meet State Standards**

Description Purchase of 110 voting units @ approximately \$4,000 ea.

Justification Purchase of 110 voting units @ approximately \$4,300 ea. provides 5 minutes for 70% of the registered voters to cast their ballot. The 110 voting units, combined with the 55 ADA voting units and the County's existing 185 units provides a total of 350 voting units. Based on 81,000 registered voters, with a 70% turnout, each voter has approximately 5 minutes to cast their vote.

See staff review comments below. Recommend partial replacement and additional units.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	-	443,800	-	-	-	443,800	-	-
Total	-	443,800	-	-	-	443,800	-	443,800

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	443,800	-	-	-	443,800	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	-	443,800	-	-	-	443,800	-	-

Operating Budget Impact

Operating Costs	-	-	-	-	-	-	-	-
Debt Service Costs	-	101,100	101,100	101,100	101,100	404,400	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	-	101,100	101,100	101,100	101,100	404,400	-	-

Source and Basis of Capital Cost Estimate

Project cost estimate obtained from voting unit supplier. Operating costs includes \$102,500 annually for lease purchase payments (5 years).

Staff Review Committee Notes

Using a 70% turnout and 4 minutes to cast a ballot, requires approximately 280 voting units. The current 185 units combined with the 55 ADA units will bring the total units to 240 units - leaving a deficit of 40 units. Recommend that 40 additional units be purchased with along with another 70 to replace a portion of the existing 185 units acquired in 1992.

Department	<i>General Services</i>	Department Priority	GS2
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Project **Old Post Office Below Grade Waterproofing**

Description This project will provide for the replacement of the below grade waterproofing system of the original 1914 building, cleaning the exterior walls, applying water-repellant sealer to all brick and the restoration and cleaning of existing limestone elements. This project is the last phase of the exterior cladding remediation of the Old Post Office and, because of the the nature of the work, must coincide with the Government Plaza Renovation project.

Justification The below grade waterproofing of the original 1914 building is leaking as a result of the aging and deterioration of the original bituminous coating. The water intrusion is damaging interior wall surfaces and over time will result in serious damage to the foundation areas of the building's brick facade. The building's brick cladding and limestone elements are in relatively good condition; however, they are in need of general cleaning and protective sealing to increase their service life.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	180,000	-	-	-	-	180,000	-	-
Other	-	-	-	-	-	-	-	-
Total	180,000	-	-	-	-	180,000	-	180,000

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	-	-	-	-	-	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	180,000	-	-	-	-	180,000	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	180,000	-	-	-	-	180,000	-	-

Operating Budget Impact

Operating Costs	-	-	-	-	-	-	-	-
Debt Service Costs	-	-	-	-	-	-	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Source and Basis of Capital Cost Estimate

Sutton-Kennerly Consulting Engineers

Staff Review Committee Notes

Department	<i>General Services</i>	Department Priority	GS6
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Project **Courthouse Re-Roofing**

Description This project will provide for the re-roofing of the Courthouse tower and third floor roof areas. The existing roof areas will be removed and a new 20-year, fully adhered roofing system will be installed.

Justification The existing roofing system on both the tower and third floor areas of the Courthouse are reaching the end of their serviceable life. The number of leaks and repairs have been increasing over the past three years. The existing roofing system was installed over an existing insulation and perlite base. Leaks that have occurred have caused the perlite to compact thus exposing the rubber membrane to mechanical fasteners creating heavy wear points where the membrane contacts the fastener. It is expected that deterioration will accelerate over the next two to three years resulting in more numerous and more serious leaks.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	-	10,000	-	-	-	10,000		
Land	-	-	-	-	-	-		
Construction	-	-	-	-	-	-		
Other	-	250,000	-	-	-	250,000		
Total	-	260,000	-	-	-	260,000	-	260,000

Funding Source

GO Bonds	-	-	-	-	-	-		
2/3 Bonds	-	-	-	-	-	-		
Installment Financing	-	-	-	-	-	-		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	260,000	-	-	-	260,000		
Non-County Revenue	-	-	-	-	-	-		
Total	-	260,000	-	-	-	260,000		

Operating Budget Impact

Operating Costs	-	-	-	-	-	-		
Debt Service Costs	-	-	-	-	-	-		
Less Revenues	-	-	-	-	-	-		
Total	-	-	-	-	-	-		

Source and Basis of Capital Cost Estimate

The Keith Corp.

Staff Review Committee Notes

Department	<i>General Services</i>	Department Priority	GS7
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Project **Courthouse Boiler Replacement**

Description This project will provide for the replacement of three existing hot water boilers, water pumps and the associated mechanical draft system.

Justification The existing boilers were installed in 1989 and are approaching the end of their serviceable life. Maintenance and repairs are becoming more frequent these will be increasing over the next three to four years. In recent years, the efficiency of newer, modular boilers has increased dramatically resulting in energy cost savings. Replacement is recommended by FY07, or the midpoint of the average 15 to 20 year life of boilers.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	-	-	10,000	-	-	10,000		
Land	-	-	-	-	-	-		
Construction	-	-	150,000	-	-	150,000		
Other	-	-	-	-	-	-		
Total	-	-	160,000	-	-	160,000	-	160,000

Funding Source

GO Bonds	-	-	-	-	-	-		
2/3 Bonds	-	-	-	-	-	-		
Installment Financing	-	-	-	-	-	-		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	160,000	-	-	160,000		
Non-County Revenue	-	-	-	-	-	-		
Total	-	-	160,000	-	-	160,000		

Operating Budget Impact

Operating Costs	-	-	-	-	-	-		
Debt Service Costs	-	-	-	-	-	-		
Less Revenues	-	-	-	-	-	-		
Total	-	-	-	-	-	-		

Source and Basis of Capital Cost Estimate

The Keith Corp.

Staff Review Committee Notes

Department	<i>General Services</i>	Department Priority	GS8
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Project **Courthouse Tower Air Handling System**

Description This project will provide for the replacement of the air handling systems chilled water coils, fans and dampers that provides conditioned air for the 2nd floor and all of floors 4 through 9 of the Courthouse.

Justification The current system components are over 30 years old and have exceeded their expected life. Leaks are occurring in cooling coils and cooling fins are debonding from the coils in various areas resulting in reduced efficiency and increased utility costs. Drain pans are leaking due to holes that have rusted in various areas. Damper assemblies as well are worn out.

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	-	-	-	12,000	-	12,000	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	180,000	-	180,000	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	192,000	-	192,000	-	192,000

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	-	-	-	-	-	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	192,000	-	192,000	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	-	-	-	192,000	-	192,000	-	-

Operating Budget Impact

Operating Costs	-	-	-	-	-	-	-	-
Debt Service Costs	-	-	-	-	-	-	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Source and Basis of Capital Cost Estimate

The Keith Corp.

Staff Review Committee Notes

Department	<i>Library System</i>	Department Priority	LS1
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Project **Marvin Sub-Regional**

Description Purchase of 5 acres and construction of 7,500 SF of governmental office space - with approximately 5,500 SF for the Library System and 2,000 SF for the Sheriff's Office.

Portion of costs are reflected with this submission.
Balance of costs reflected with Sheriff's Office submission.

Justification

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)

Capital Costs

Planning/Design	85,360	56,907	-	-	-	142,267		
Land	806,667	-	-	-	-	806,667		
Construction	405,992	777,975	-	-	-	1,183,967		
Other	-	272,667	-	-	-	272,667		
Total	1,298,018	1,107,548	-	-	-	2,405,567	-	2,405,567

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	1,051,893	861,423	-	-	-	1,913,317		
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	246,125	246,125	-	-	-	492,250		
Total	1,298,018	1,107,548	-	-	-	2,405,567		

Operating Budget Impact

Operating Costs	-	-	239,500	239,500	239,500	718,500
Debt Service Costs	76,000	138,000	138,000	138,000	138,000	628,000
Less Revenues	-	-	-	-	-	-
Total	76,000	138,000	377,500	377,500	377,500	1,346,500

Source and Basis of Capital Cost Estimate

The source for the land value is the amount contained in the condemnation resolution pro-rated between Sheriff and Library Systems. Capital costs associated with facility are pro-rated between Library System and Sheriff. Operating costs represent those for the Library, to include pro-rated occupancy costs. Non-County Revenue reflects municipal/private contributions as reflected in the Library submission 2/20/04.

Staff Review Committee Notes

Department	<i>Library System</i>	Department Priority	LS2
Project	Weddington Regional		
Description	Construction of 12,000 SF public library.		

Justification

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)
Capital Costs								
Planning/Design	-	150,000	100,000	-	-	250,000	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	752,750	1,658,250	-	-	2,411,000	-	-
Other	-	-	565,000	-	-	565,000	-	-
Total	-	902,750	2,323,250	-	-	3,226,000	-	3,226,000

Funding Source								
GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	154,250	1,574,750	-	-	1,729,000	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	-	748,500	748,500	-	-	1,497,000	-	-
Total	-	902,750	2,323,250	-	-	3,226,000	-	-

Operating Budget Impact						
Operating Costs	-	-	-	695,000	695,000	1,390,000
Debt Service Costs	-	11,000	125,000	125,000	125,000	386,000
Less Revenues	-	-	-	-	-	-
Total	-	11,000	125,000	820,000	820,000	1,776,000

Source and Basis of Capital Cost Estimate

Non-County Revenue reflects municipal/private contributions as reflected in the Library submission 2/20/04.

Staff Review Committee Notes

Department	<i>Union County Parks & Recreation</i>	Department Priority	PR3
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Project **Jessie Helms Park**

Description Two hundred and fifty acres of land has been purchased between Wingate and Monroe on Highway 74, and has been dedicated as the Jesse Helms Park. No development has taken place to date.

Justification Master Plan contains:
 1. Soccer Complex Phase 1A (field/playground/shelter)
 2. Soccer Complex Phase 1B (infrastructure for 1A)
 3. Soccer Complex/Maint. Fac. Phase 2 (5 fields and infrastructure)
 4. Passive Areas (picnic areas, shelter, pavilion, playgrounds and infrastructure)
 5. Softball Complex (fields, basketball crts., playgrounds, skate park and infrastructure)
 6. Homestead Area and Park Trails

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2004-05	2005-06	2006-07	2007-08	2008-09	Sub-Total	2010-14	(10-Year)
Capital Costs								
Planning/Design	72,728	72,727	72,727	72,727	72,727	363,637	744,405	
Land	-	-	-	-	-	-	-	-
Construction	692,640	685,159	602,296	602,296	602,296	3,184,687	6,370,636	
Other	34,632	42,114	124,977	124,976	124,976	451,676	1,073,415	
Total	800,000	800,000	800,000	800,000	800,000	4,000,000	8,188,456	12,188,456

Funding Source								
GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	-	-	-	-	-	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	500,000	500,000	500,000	500,000	500,000	2,500,000		
Non-County Revenue	300,000	300,000	300,000	300,000	300,000	1,500,000		
Total	800,000	800,000	800,000	800,000	800,000	4,000,000		

Operating Budget Impact						
Operating Costs	24,053	59,578	56,030	87,268	150,602	377,531
Debt Service Costs	-	-	-	-	-	-
Less Revenues	-	(3,900)	(8,125)	(8,125)	(14,625)	(34,775)
Total	24,053	55,678	47,905	79,143	135,977	342,756

Source and Basis of Capital Cost Estimate

Woolpert LLP Master Plan approved by BOCC on 1/20/04. Plan provided for a 5 year implementation. CIP extends the development period beyond 5 years.

Staff Review Committee Notes

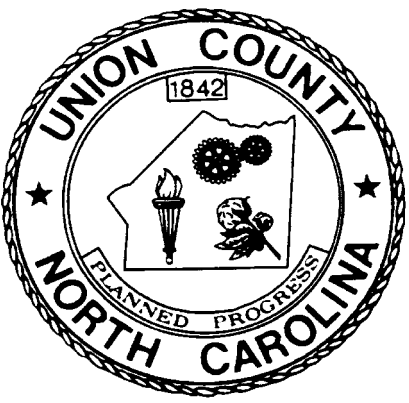
Non-County Revenue reflects federal and State grants funds.

**Union County Public Schools
Capital Improvement Program (exc. regular capital)
FY2005-FY2009**

Priority	Project Title	1 2004-05	2 2005-06	3 2006-07	4 2007-08	5 2008-09	CIP Sub-Total
1	Benton Heights Elementary School		453,600	5,587,319			6,040,919
2	Brewer Dr. Addition/Renovation	2,012,100					2,012,100
3	Brewer Dr. Proposed Admin. Building		220,000	2,416,600			2,636,600
4	East Elementary School		178,600	1,577,858			1,756,458
5	East Union Elementary School		103,000	800,590			903,590
6	Fairview Elementary School		59,900	172,297			232,197
7	Old Fairview Elementary				57,500	551,725	609,225
8	Forest Hills High School		958,589	12,719,359			13,677,948
9	Hemby Bridge Elementary School		143,200	1,148,296			1,291,496
10	Indian Trail Elementary School		132,300	1,032,469			1,164,769
11	Satellite Maintenance Facility		623,500	3,363,615			3,987,115
12	Marshville Elementary School		88,300	701,149			789,449
13	Marvin Elementary School		21,400	116,142			137,542
14	Monroe High School		659,820	8,592,320			9,252,140
15	Monroe Middle School		57,500	524,225			581,725
16	New Salem Elementary School		215,000	2,227,450			2,442,450
17	Parkwood High School		598,492	7,704,720			8,303,212
18	Parkwood Middle School		173,900	1,439,892			1,613,792
19	Piedmont High School		723,692	9,163,876			9,887,568
20	Piedmont Middle School		125,000	828,750			953,750
21	Prospect Elementary School		206,000	2,156,430			2,362,430
22	Sardis Elementary School		49,900	309,497			359,397
23	Shiloh Elementary School		106,860	956,906			1,063,766
24	South Providence Elementary School		107,600	1,015,228			1,122,828
25	Sun Valley High School		606,492	8,018,560			8,625,052
26	Sun Valley Middle School		266,200	2,805,986			3,072,186
27	Satellite Transportation Facility		623,500	3,363,615			3,987,115
28	Union Elementary School		90,500	690,215			780,715
29	Unionville Elementary School		69,300	398,079			467,379
30	Waxhaw Elementary School		89,540	896,986			986,526
31	Weddington Elementary School		31,400	143,942			175,342
32	Weddington Middle School		84,300	591,029			675,329
33	Weddington High School		205,400	1,693,162			1,898,562
34	Wesley Chapel Elementary School		326,200	3,744,036			4,070,236
35	Western Union Elementary School		256,400	2,845,692			3,102,092
36	Wingate Elementary School		100,400	696,012			796,412
37	Wolfe Development		27,400	116,322			143,722
38	Walter Bickett Education Center (old WBES)			1,131,500			1,131,500
39	Mobile Classroom - Repair/Replacement			2,000,000			2,000,000
40	System-wide Roof Replacement		500,000	500,000	500,000	500,000	2,000,000
41	System-wide Purchase of Vehicles	918,468	1,124,430	1,163,405	1,203,933	1,246,081	5,656,317
42	System-wide Purchase of Land		215,886	215,886	215,886	215,886	863,544
43	New Elementary School 'E'	1,887,701	8,883,710				10,771,411
44	New Elementary School 'F'		2,012,701	8,883,710			10,896,411
45	New Elementary School 'G'			1,387,701	8,883,710		10,271,411
46	New Elementary School 'H'			2,150,201	8,883,710		11,033,911
47	New High School and Middle School 'B'	2,610,294	20,414,950	23,571,604			46,596,848
Total		7,428,563	41,934,862	131,562,631	19,744,739	2,513,692	203,184,487
Items 1 - 39		10,650,100	23,611,133	23,611,133	23,611,133	23,611,133	105,094,632
System-wide Purchase of Vehicles		-	500,000	500,000	500,000	500,000	2,000,000
System-wide Purchase of Land		918,468	1,124,430	1,163,405	1,203,933	1,246,081	5,656,317
New Elementary School 'E'		-	215,886	215,886	215,886	215,886	863,544
New Elementary School 'F'		1,887,701	8,883,710	-	-	-	10,771,411
New Elementary School 'G'		-	2,012,701	8,883,710	-	-	10,896,411
New Elementary School 'H'		-	-	1,387,701	8,883,710	-	10,271,411
New High School and Middle School 'B'		-	-	2,150,201	8,883,710	-	11,033,911
Total		2,610,294	20,414,950	23,571,604	-	-	46,596,848
Total		16,066,563	56,762,810	61,483,640	43,298,372	25,573,100	203,184,485

Notes:

The requested UCPS CIP does not include FF&E recurring capital estimated at approximately \$7.5 million during the FY2005-2009 period.
The County's 5-year financial plan provides for the following resources: \$155 million in debt resources and \$25 million in current resources.
The UCPS CIP exceeds available resources by approximately \$30 million during the FY2005-2009 period.
The UCPS CIP does not include authorized and unissued debt in the amount of \$95 million. The estimated capital expenditures during the FY2005-2009 period are between \$275 million and \$305 million



Agency: A major administrative program of the County that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Allocate: To set apart portions of budgeted expenditures that are specifically designated to organizations for special activities or purposes (i.e., Arts Council).

Annual Budget: A budget covering a single fiscal year (July 1 - June 30).

Appropriation: A budget authorization made by the County Commission to incur obligations or make expenditures for purposes listed in the budget ordinance. An appropriation is limited in amount and to the time when it may be expended.

Assessed Valuation: A value determined by the County Tax Assessor's office for real and personal property to be used as a basis for levying property taxes.

Assets: Property owned by the County that has monetary value.

Bond: A written promise to pay a specific amount of money within a specific time period, usually long-term. Bonds are typically issued to fund specific capital improvement expenditures. The County issues general obligation bonds, which require approval by voter referendum before issue and two-thirds, installment financing and revenue bonds, which do not require referendum approval.

Bonds Issued: Bonds that are sold.

Budget: A financial plan that includes estimated revenues and expenditures for a fiscal year and specifies the type and level of services to be provided. The amount reflected as FY2004 Budget represents the original appropriation for that fiscal year adjusted to reflect carryover of appropriations for encumbrances, special projects and fund balance designations for specific purposes and budget revisions and amendments.

Budget Document: A formal document presented to the County Commission containing the County's financial plan for a fiscal year. The budget document is presented in two phases — preliminary and final—the latter of which reflects the budget as adopted by the County Commission.

Budget Message: A written summary of the proposed budget from the County Manager to the County Commission. The message includes an explanation of important features of the budget, changes in programs or appropriation levels from previous years and recommendations of the County Manager.

Budget Ordinance: A schedule adopted by the County Commission which lists revenues by source, appropriations by department or fund and levies taxes for the coming fiscal year.

Capital Assets: Items (such as vehicles, equipment and furniture) purchased by the County and have an expected life of more than one year with a value in excess of \$5,000.

Capital Project: A project expected to have a useful life greater than 10 years and an estimated total cost of \$100,000 or more. Capital projects include the construction,

Glossary

Capital Project (continued) purchase, or major renovation of buildings, utility systems, or other structures; purchase of land; major landscaping projects; and purchase of new motorized equipment.

Capital Projects Fund: A fund used to account for the acquisition or construction of major governmental, education and enterprise capital facilities and equipment.

Contingency: An account in which funds are set aside for unforeseen expenditures which may become necessary during the year and which have not been provided for in the context of the annual operating budget.

Debt Service Fund: A fund used to account for the accumulation of resources for, and the payment of, general obligation debt associated with the 2004 County Schools bond referendum.

Deficit: An excess of expenditures over revenues or expenses over income.

Department: A major administrative program of the County that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Encumbrances: A financial commitment for services, contracts or goods that have not, as yet, been delivered or performed.

Enterprise Fund: A fund used to account for activities that are operated in a manner similar to business enterprises. Fees are charged to the consumers (general public) of the service to completely or partially recover the expenses of the operation.

Expenditures: The total costs of a program or capital project.

Fiscal Year (FY): A 12-month period (July 1 - June 30) to which the annual operating budget applies and at the end of which an assessment is made of the County's financial condition and performance of its operations.

Fund: An independent fiscal and accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or attain certain objectives in accordance with set laws and regulations.

Fund Balance: The difference between the accumulated revenues and expenditures for a particular fund. These resources are set-aside within a fund to provide adequate cash flow and reserves. North Carolina statutes dictate that a portion of fund balance is not available for appropriation in the following fiscal year.

General Fund: A fund that provides for the accounting of all financial resources except those designated to other funds. Most of the basic government services, such as public safety, human services, parks and recreation and education are accounted for in this fund.

General Obligation Bonds: Debt instruments issued by the County which are secured by the unit's taxing power.

Grants: A contribution or gift in cash or other assets from another government or nonprofit foundation to be used for a specified purpose.

Infrastructure: Facilities on which the continuance and growth of a community depend, such as water lines, plants, etc.

Interfund Accounts: Accounts that reflect transfers between funds.

Intergovernmental Revenues: Revenues from other governments (state, federal, local) which can be in the form of grants, shared revenues, or entitlements.

Internal Service Fund: A fund used to account for the financing of goods and services provided by one department to other departments and agencies of the County on a cost reimbursement basis such as health, dental, workers' compensation and property and casualty risks.

Lease-Purchase Agreement: A contractual agreement to acquire items of equipment whereby the local government agrees to pay the purchase price, plus interest on an installment basis.

Levy: The amount of tax, service charges, and assessments imposed by a government.

Municipal Bond: A bond issued by a local government – whether City or County.

Non-Operating Expenses: Expenses that are not directly related to the provision of services such as debt service.

Non-Operating Revenues: Revenues that are generated from other sources (i.e., interest income) and are not directly related to service activities.

Objective: A statement of specific direction, purpose or intent to be accomplished by a department or agency.

Pension Trust Fund: A fund established to account for a public employment retirement system. For example, the Special Separation Allowance Fund.

Property Tax (Ad Valorem Tax): A tax levied by the County Commission on real and personal property.

Proprietary Fund: A fund used to account for governmental activities that are operated in a manner similar to those found in private enterprises. Internal Service and Enterprise funds are included in this category.

Recommended Budget: The budget proposal of the County Manager presented to the County Commission for approval.

Reserve: An account designated for a portion of the fund balance which is to be used for a specific purpose.

Glossary

Revenue: Income received from a variety of sources used to finance government or enterprise operations.

Revenue Bonds: Principal and interest associated with revenue bonds are paid exclusively from the earnings of the project or system.

Shared Revenues: Revenues levied and collected by one government but are shared with another government based on a predetermined method.

Special Revenue Fund: A fund used to account for resources that are subject to certain legal spending restrictions. They are created when a resolution, statute or ordinance requires that specific taxes or special revenue sources be used to finance a particular activity (i.e., E-911).

Tax Levy: The total amount of revenue to be raised by property taxes for the purposes specified in the budget ordinance.

Tax Rate: The amount of taxes levied based on each one hundred dollars (\$100) of assessed property valuation.

Two-Thirds Bonds: General obligation bonds that can be issued by a local government without voter authorization under a formula set by the state of two-thirds of the previous year's net debt reduction.

Undesignated Fund Balance: The amount of unreserved fund balance that is not designated for encumbrances, a subsequent year's expenditure, or for any other purpose. Undesignated fund balance is available for future appropriations.

User Charges: The payment of a fee or direct receipt of a public service by the party benefiting from the service.

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Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10410100	4110		AD VALOREM TAXES	(42,184,008)	(49,700,372)	(55,416,508)	(70,528,631)	(70,528,631)
10410100	4111		AD VALOREM TAXES - AUTO	(5,070,407)	(5,942,420)	-	-	-
10410100	4120		AD VALOREM LATE LISTING	(88,199)	(104,080)	(287,772)	(303,599)	(303,599)
10410100	4130		ANIMAL TAXES	(30,618)	(36,360)	-	-	-
10410100	4140		AD VALOREM INTEREST	(129,127)	(134,094)	-	-	-
10410100	4141		AD VALOREM TAXES INTEREST-AUTO	(30,202)	(34,054)	-	-	-
10410100	4145		ADVERTISING COST RECOVERY	(9,185)	(8,950)	-	-	-
10410100	4149		AD VALOREM OVERPAYMENTS	2,045	-	-	-	-
41				(47,539,701)	(55,960,330)	(55,704,280)	(70,832,230)	(70,832,230)
10410100	4890		MISC REVENUE-OVERAGE/SHORTAGE	132	-	-	-	-
10410100	4892		MISC REVENUE-NSF CHECK FEE	(203)	-	-	-	-
48				(71)	-	-	-	-
4				(47,539,772)	(55,960,330)	(55,704,280)	(70,832,230)	(70,832,230)
101				(47,539,772)	(55,960,330)	(55,704,280)	(70,832,230)	(70,832,230)
10410200	4110		AD VALOREM TAXES	(839,205)	(938,507)	(1,121,875)	(1,200,000)	(1,200,000)
10410200	4111		AD VALOREM TAXES - AUTO	(451,044)	(446,698)	-	-	-
10410200	4120		AD VALOREM LATE LISTING	(15,562)	(13,627)	(142,713)	(150,000)	(150,000)
10410200	4130		ANIMAL TAXES	(408)	(433)	-	-	-
10410200	4140		AD VALOREM INTEREST	(96,396)	(99,273)	-	-	-
10410200	4141		AD VALOREM TAXES INTEREST-AUTO	(39,427)	(42,454)	-	-	-
10410200	4145		ADVERTISING COST RECOVERY	(6,774)	(6,805)	-	-	-
41				(1,448,816)	(1,547,797)	(1,264,588)	(1,350,000)	(1,350,000)
4				(1,448,816)	(1,547,797)	(1,264,588)	(1,350,000)	(1,350,000)
102				(1,448,816)	(1,547,797)	(1,264,588)	(1,350,000)	(1,350,000)
10410300	4111		AD VALOREM TAXES - AUTO	(35,432)	(35,180)	(24,482)	(25,000)	(25,000)
4				(35,432)	(35,180)	(24,482)	(25,000)	(25,000)
103				(35,432)	(35,180)	(24,482)	(25,000)	(25,000)
10423000	4150		LOCAL SALES TAX-1 CENT	(7,343,253)	(7,109,106)	(8,392,610)	(8,205,661)	(8,205,661)
10423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(4,522,851)	(4,668,548)	(4,826,251)	(4,809,427)	(4,809,427)
10423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(4,485,086)	(4,620,257)	(4,786,369)	(4,769,683)	(4,769,683)
10423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(1,829,122)	(3,626,122)	(4,022,548)	(3,970,349)	(3,970,349)
41				(18,180,311)	(20,024,033)	(22,027,778)	(21,755,120)	(21,755,120)
4				(18,180,311)	(20,024,033)	(22,027,778)	(21,755,120)	(21,755,120)
230				(18,180,311)	(20,024,033)	(22,027,778)	(21,755,120)	(21,755,120)
10424000	4161		CABLE TV FRANCHISE FEE	(246,658)	(250,309)	(276,000)	(276,000)	(276,000)
10424000	4165		GROSS RECEIPTS RENTAL TAX	(31,696)	(31,153)	(37,000)	(37,000)	(37,000)
41				(278,354)	(281,462)	(313,000)	(313,000)	(313,000)
4				(278,354)	(281,462)	(313,000)	(313,000)	(313,000)

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
240				(278,354)	(281,462)	(313,000)	(313,000)	(313,000)
10425100	4231		ABC PROF DISTR-MONROE URIG-SSR	(53,845)	(52,543)	(56,292)	(56,000)	(56,000)
10425100	4232		ABC PROF DISTR-WAXHAW URIG-SSR	(790)	(853)	-	-	-
42				(54,635)	(53,396)	(56,292)	(56,000)	(56,000)
4				(54,635)	(53,396)	(56,292)	(56,000)	(56,000)
251				(54,635)	(53,396)	(56,292)	(56,000)	(56,000)
10425200	4281		PYMT IN LIEU OF TAXES URIG-LSR	(6,202)	(5,127)	(7,427)	(7,400)	(7,400)
42				(6,202)	(5,127)	(7,427)	(7,400)	(7,400)
4				(6,202)	(5,127)	(7,427)	(7,400)	(7,400)
252				(6,202)	(5,127)	(7,427)	(7,400)	(7,400)
10426100	4250		COURT FACILITIES FEES RIG-SSR	(244,631)	(269,410)	(228,000)	(228,000)	(228,000)
42				(244,631)	(269,410)	(228,000)	(228,000)	(228,000)
4				(244,631)	(269,410)	(228,000)	(228,000)	(228,000)
261				(244,631)	(269,410)	(228,000)	(228,000)	(228,000)
10540100	5128		TRAVEL ALLOWANCE	35,750	35,800	37,538	35,750	35,750
10540100	5170		BOARD MEMBER COMPENSATION	42,890	42,700	43,009	42,666	42,666
10540100	5181		FICA CONTRIBUTIONS	5,723	6,100	5,741	5,999	5,999
10540100	5183		HEALTH INSURANCE	13,184	18,000	20,609	24,000	24,000
10540100	5187		DENTAL INSURANCE	1,300	1,293	1,362	1,560	1,560
10540100	5190		LIFE INSURANCE - EMPLOYEES	-	-	58	-	-
51				98,846	103,893	108,317	109,975	109,975
10540100	5220		FOOD AND PROVISIONS	26,364	28,000	5,000	6,000	6,000
10540100	5233		PERIODICALS, BOOKS & OTHER PUB	93	500	100	513	513
10540100	5260		PRINTING AND OFFICE SUPPLIES	6,842	6,000	11,000	11,000	11,000
10540100	5290		TOOLS AND SUPPLIES	18	50	-	-	-
10540100	5311		TRAVEL	4,201	4,500	4,500	4,590	4,590
10540100	5312		TRAVEL SUBSISTENCE	13,411	13,000	11,000	13,000	13,000
10540100	5321		TELEPHONE AND COMMUNICATIONS	30	100	50	106	106
10540100	5325		POSTAGE	241	500	250	500	500
10540100	5352		MAINT & REPAIRS-EQUIPMENT	1,205	1,500	1,500	1,545	1,545
10540100	5370		ADVERTISING/EMPL.RECOGNITION	3,067	4,500	10,500	11,000	11,000
10540100	5381		PROFESSIONAL SERVICES	25,500	8,000	100	1,000	1,000
10540100	5382		LEGAL SERVICES	36,350	71,278	71,000	75,000	75,000
10540100	5395		EDUCATION EXPENSES	5,753	7,000	5,500	7,140	7,140
10540100	5430		RENTAL OF EQUIPMENT	10,125	11,000	11,500	11,788	11,788
10540100	5450		INSURANCE AND BONDING	5,631	5,872	15,375	18,449	18,449
10540100	5491		DUES AND MEMBERSHIPS	89	100	100	103	103
52				138,921	171,900	147,475	161,734	161,734
10540100	5510		OFFICE FURNITURE AND EQUIPMENT	1,695	-	-	-	-

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
55				1,695	-	-	-	-
5				239,463	275,793	285,293	271,709	271,709
401				239,463	275,793	285,293	271,709	271,709
10540300	5381		PROFESSIONAL SERVICES	72,567	-	-	-	-
52				72,567	-	-	-	-
5				72,567	-	-	-	-
403				72,567	-	-	-	-
10440500	4290		DEPT INTERGOV RECEIPTS RIG-LSR	-	-	(15,000)	(15,000)	(15,000)
42				-	-	(15,000)	(15,000)	(15,000)
4				-	-	(15,000)	(15,000)	(15,000)
10540500	5121		SALARIES AND WAGES	450,416	475,800	479,946	489,326	489,326
10540500	5122		SALARIES AND WAGES - OVERTIME	-	500	500	500	500
10540500	5126		SALARIES & WAGES-TEMP AND PART	1,640	5,000	5,000	5,000	5,000
10540500	5128		TRAVEL ALLOWANCE	19,600	21,600	21,600	21,600	21,600
10540500	5132		SEPARATION ALLOWANCE	6,110	6,500	6,500	6,907	6,907
10540500	5134		401-K SUPP RET PLAN -OTHER	22,629	23,900	23,900	24,491	24,491
10540500	5181		FICA CONTRIBUTIONS	30,775	38,700	39,481	39,507	39,507
10540500	5182		RET CONTRIB.- OTHER EMPLOYEES	22,131	23,300	23,300	23,952	23,952
10540500	5183		HEALTH INSURANCE	19,905	27,398	27,398	33,600	33,600
10540500	5184		HEALTH INSURANCE - RETIREES	5,076	4,860	4,860	3,715	3,715
10540500	5187		DENTAL INSURANCE	1,820	1,812	1,812	2,184	2,184
10540500	5188		DENTAL INS - RETIREES UNDER 65	-	216	216	52	52
10540500	5189		OTHER FRINGE BENEFITS	20,155	2,200	2,200	2,200	2,200
10540500	5190		LIFE INSURANCE - EMPLOYEES	-	-	-	-	-
51				600,255	631,786	636,713	653,034	653,034
10540500	5220		FOOD AND PROVISIONS	1,263	1,500	1,500	1,500	1,500
10540500	5233		PERIODICALS, BOOKS & OTHER PUB	519	700	1,700	1,700	1,700
10540500	5260		PRINTING AND OFFICE SUPPLIES	9,808	9,000	9,000	9,000	9,000
10540500	5299		MISCELLANEOUS	48	100	100	100	100
10540500	5311		TRAVEL	4,126	3,750	3,750	3,750	3,750
10540500	5312		TRAVEL SUBSISTENCE	12,774	10,000	10,000	10,000	10,000
10540500	5321		TELEPHONE AND COMMUNICATIONS	1,904	4,000	4,000	4,240	4,240
10540500	5325		POSTAGE	886	1,200	1,200	1,272	1,272
10540500	5352		MAINT & REPAIRS-EQUIPMENT	-	4,200	3,200	3,200	3,200
10540500	5354		MAINT AGREEMNTS-COMP.SOFTWARE	-	-	-	-	-
10540500	5370		ADVERTISING/EMPL.RECOGNITION	14	1,500	1,500	1,500	1,500
10540500	5381		PROFESSIONAL SERVICES	54,000	31,231	31,231	31,231	31,231
10540500	5382		LEGAL SERVICES	-	20,000	20,000	20,000	20,000
10540500	5383		MEDICAL SERVICES	40	100	100	100	100

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.	Actual	Current	Estimate	Request	Recomm.
10540500	5395		EDUCATION EXPENSES	1,381	2,500	2,500	2,500	2,550	1,381	2,500	2,500	2,500	2,550
10540500	5430		RENTAL OF EQUIPMENT	2,186	2,400	2,400	2,400	2,450	2,186	2,400	2,400	2,400	2,450
10540500	5450		INSURANCE AND BONDING	1,731	2,393	3,063	3,059	3,671	1,731	2,393	3,059	3,059	3,671
10540500	5491		DUES AND MEMBERSHIPS	5,337	3,750	3,750	2,100	3,750	5,337	3,750	2,100	3,750	3,750
52				96,017	98,324	98,994	41,862	100,014	96,017	98,324	98,994	100,014	100,014
10540500	5510		OFFICE FURNITURE AND EQUIPMENT	9,465	-	-	4,000	-	9,465	-	-	4,000	-
55				9,465	-	-	4,000	-	9,465	-	-	4,000	-
5				705,737	730,110	735,707	614,892	753,048	705,737	730,110	735,707	614,892	753,048
405				705,737	730,110	735,707	599,892	738,048	705,737	730,110	735,707	599,892	738,048
10540600	5491		DUES AND MEMBERSHIPS	78,936	78,628	134,927	134,814	106,304	78,936	78,628	134,927	134,814	106,304
52				78,936	78,628	134,927	134,814	106,304	78,936	78,628	134,927	134,814	106,304
5				78,936	78,628	134,927	134,814	106,304	78,936	78,628	134,927	134,814	106,304
406				78,936	78,628	134,927	134,814	106,304	78,936	78,628	134,927	134,814	106,304
10540700	5121		SALARIES AND WAGES	53,928	53,801	55,800	55,800	55,426	53,928	53,801	55,800	55,800	55,426
10540700	5132		SEPARATION ALLOWANCE	728	800	800	800	782	728	800	800	800	782
10540700	5134		401-K SUPP RET PLAN -OTHER	2,696	2,700	2,700	2,800	2,771	2,696	2,700	2,700	2,800	2,771
10540700	5181		FICA CONTRIBUTIONS	4,125	4,200	4,579	4,300	4,240	4,125	4,200	4,579	4,300	4,240
10540700	5182		RET CONTRIB.- OTHER EMPLOYEES	2,637	2,700	2,700	2,750	2,710	2,637	2,700	2,700	2,750	2,710
10540700	5183		HEALTH INSURANCE	2,973	3,900	3,900	3,300	4,800	2,973	3,900	3,900	3,300	4,800
10540700	5187		DENTAL INSURANCE	260	259	259	280	312	260	259	259	280	312
51				67,348	68,360	70,738	70,030	71,041	67,348	68,360	70,738	70,030	71,041
10540700	5220		FOOD AND PROVISIONS	-	250	250	214	250	-	250	250	214	250
10540700	5233		PERIODICALS, BOOKS & OTHER PUB	319	488	488	425	500	319	488	488	425	500
10540700	5260		PRINTING AND OFFICE SUPPLIES	581	812	812	812	600	581	812	812	812	600
10540700	5311		TRAVEL	1,085	1,200	1,200	900	1,000	1,085	1,200	1,200	900	1,000
10540700	5312		TRAVEL SUBSISTENCE	2,009	1,300	1,300	400	600	2,009	1,300	1,300	400	600
10540700	5325		POSTAGE	40	50	50	75	75	40	50	50	75	75
10540700	5370		ADVERTISING/EMPL.RECOGNITION	-	50	50	-	50	-	50	50	-	50
10540700	5381		PROFESSIONAL SERVICES	-	-	-	45	90	-	-	-	45	90
10540700	5383		MEDICAL SERVICES	10	-	-	-	-	10	-	-	-	-
10540700	5395		EDUCATION EXPENSES	1,090	1,200	1,200	1,200	1,230	1,090	1,200	1,200	1,200	1,230
10540700	5450		INSURANCE AND BONDING	211	293	303	307	368	211	293	303	307	368
10540700	5491		DUES AND MEMBERSHIPS	240	260	260	245	260	240	260	260	245	260
52				5,585	5,903	5,913	4,623	5,023	5,585	5,903	5,913	4,623	5,023
5				72,933	74,263	76,651	74,653	76,064	72,933	74,263	76,651	74,653	76,064
407				72,933	74,263	76,651	74,653	76,064	72,933	74,263	76,651	74,653	76,064
10540800	5121		SALARIES AND WAGES	145,190	168,038	176,020	176,020	176,660	145,190	168,038	176,020	176,020	176,660
10540800	5128		TRAVEL ALLOWANCE	4,800	4,800	4,800	5,200	4,800	4,800	4,800	4,800	5,200	4,800
10540800	5132		SEPARATION ALLOWANCE	1,960	2,300	2,300	2,477	2,491	1,960	2,300	2,300	2,477	2,491

Union County, NC - Budget Worksheet		*****FY 02-03****			*****FY 03-04*****			*****FY 04-05*****		
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.			
10540800	5134	401-K SUPP RET PLAN -OTHER	7,259	8,500	8,804	8,833	8,833		8,833	
10540800	5181	FICA CONTRIBUTIONS	10,783	12,900	13,126	13,882	13,882		13,882	
10540800	5182	RET CONTRIB.- OTHER EMPLOYEES	7,100	8,300	8,605	8,639	8,639		8,639	
10540800	5183	HEALTH INSURANCE	7,497	7,800	10,850	9,600	9,600		9,600	
10540800	5187	DENTAL INSURANCE	780	517	550	624	624		624	
10540800	5190	LIFE INSURANCE - EMPLOYEES	-	-	144	-	-		-	
	51		185,369	213,155	222,650	225,529	225,529		225,529	
10540800	5220	FOOD AND PROVISIONS	283	300	623	640	640		640	
10540800	5233	PERIODICALS, BOOKS & OTHER PUB	12,657	12,000	12,165	12,470	12,470		12,470	
10540800	5260	PRINTING AND OFFICE SUPPLIES	9,134	2,000	2,000	4,350	4,350		4,350	
10540800	5311	TRAVEL	583	1,326	730	1,326	1,326		1,326	
10540800	5312	TRAVEL SUBSISTENCE	948	1,530	1,530	1,570	1,570		1,570	
10540800	5321	TELEPHONE AND COMMUNICATIONS	193	300	620	535	535		535	
10540800	5325	POSTAGE	367	250	250	265	265		265	
10540800	5352	MAINT & REPAIRS-EQUIPMENT	220	367	245	280	280		280	
10540800	5370	ADVERTISING/EMPL.RECOGNITION	1,087	-	-	-	-		-	
10540800	5381	PROFESSIONAL SERVICES	-	-	144	162	162		162	
10540800	5382	LEGAL SERVICES	10,400	10,400	10,400	10,400	10,400		10,400	
10540800	5383	MEDICAL SERVICES	-	-	10	30	30		30	
10540800	5395	EDUCATION EXPENSES	936	2,544	2,352	2,544	2,544		2,544	
10540800	5450	INSURANCE AND BONDING	647	895	1,047	1,256	1,256		1,256	
10540800	5491	DUES AND MEMBERSHIPS	695	1,632	1,085	1,675	1,675		1,675	
	52		38,149	33,544	33,694	37,503	37,503		37,503	
5			223,518	246,699	256,344	263,032	263,032		263,032	
408			223,518	246,699	256,344	263,032	263,032		263,032	
10540900	5121	SALARIES AND WAGES	263,256	280,125	292,585	291,996	291,996		291,996	
10540900	5126	SALARIES & WAGES-TEMP AND PART	1,826	-	-	-	-		-	
10540900	5128	TRAVEL ALLOWANCE	4,800	4,800	5,200	4,800	4,800		4,800	
10540900	5132	SEPARATION ALLOWANCE	3,554	3,782	4,130	4,117	4,117		4,117	
10540900	5134	401-K SUPP RET PLAN -OTHER	13,163	14,007	14,630	14,600	14,600		14,600	
10540900	5181	FICA CONTRIBUTIONS	20,102	21,797	22,780	22,705	22,705		22,705	
10540900	5182	RET CONTRIB.- OTHER EMPLOYEES	12,873	13,699	14,310	14,279	14,279		14,279	
10540900	5183	HEALTH INSURANCE	16,544	23,401	25,100	28,800	28,800		28,800	
10540900	5184	HEALTH INSURANCE - RETIREES	3,041	-	-	-	-		-	
10540900	51841	HEALTH INSURANCE - RETIREES	-	3,255	3,315	3,492	3,492		3,492	
10540900	5187	DENTAL INSURANCE	1,560	1,553	1,637	1,872	1,872		1,872	
10540900	5190	LIFE INSURANCE - EMPLOYEES	-	-	264	-	-		-	
	51		340,720	366,419	381,240	386,661	386,661		386,661	
10540900	5220	FOOD AND PROVISIONS	5,432	6,000	1,579	6,000	6,000		6,000	

Union County, NC - Budget Worksheet		*****FY 02-03****			*****FY 03-04*****			*****FY 04-05*****		
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.			
10540900	5232	AUDIO VISUAL SUPPLIES	11	200	-	200	200			200
10540900	5233	PERIODICALS, BOOKS & OTHER PUB	3,697	2,750	2,538	2,750	2,750			2,750
10540900	5239	MEDICAL SUPPLIES AND EQUIPMENT	-	-	100	-	100			100
10540900	5260	PRINTING AND OFFICE SUPPLIES	11,563	11,000	19,022	11,000	11,000			11,000
10540900	5290	TOOLS AND SUPPLIES	238	1,000	-	1,000	1,000			1,000
10540900	5311	TRAVEL	540	1,970	748	1,970	1,500			1,500
10540900	5312	TRAVEL SUBSISTENCE	1,090	3,450	500	3,450	3,000			3,000
10540900	5321	TELEPHONE AND COMMUNICATIONS	756	3,250	1,020	3,250	1,600			1,600
10540900	5325	POSTAGE	1,005	1,200	1,982	1,200	3,000			3,000
10540900	5352	MAINT & REPAIRS-EQUIPMENT	105	1,000	210	1,000	1,000			1,000
10540900	5370	ADVERTISING/EMPL.RECOGNITION	5,794	9,000	9,000	9,000	9,000			9,000
10540900	5381	PROFESSIONAL SERVICES	11,045	24,000	6,862	24,000	10,000			10,000
10540900	5382	LEGAL SERVICES	-	-	1,172	-	1,200			1,200
10540900	5383	MEDICAL SERVICES	20	-	30	-	30			30
10540900	5395	EDUCATION EXPENSES	4,400	4,500	2,992	4,500	4,500			4,500
10540900	5450	INSURANCE AND BONDING	1,201	1,661	1,620	1,621	1,944			1,944
10540900	5491	DUES AND MEMBERSHIPS	235	330	205	330	330			330
5	52		47,132	71,311	49,580	71,271	58,154			58,154
409			387,852	437,730	433,531	452,511	444,815			444,815
10441300	4510	DEPT SRV CHRGS	(171)	-	(25)	-	(120)			(120)
45			(171)	-	(25)	-	(120)			(120)
10441300	4890	MISC REVENUE-OVERAGE/SHORTAGE	10	-	-	-	-			-
48			10	-	-	-	-			-
4			(160)	-	(25)	-	(120)			(120)
10541300	5121	SALARIES AND WAGES	467,114	471,400	493,097	484,696	494,811			494,811
10541300	5122	SALARIES AND WAGES - OVERTIME	5,987	17,000	2,500	17,000	17,000			17,000
10541300	5126	SALARIES & WAGES-TEMP AND PART	-	-	640	-	4,000			4,000
10541300	5132	SEPARATION ALLOWANCE	6,387	6,600	6,988	6,600	7,217			7,217
10541300	5134	401-K SUPP RET PLAN -OTHER	23,655	24,500	24,780	24,500	25,591			25,591
10541300	5181	FICA CONTRIBUTIONS	35,696	37,400	37,913	39,920	39,460			39,460
10541300	5182	RET CONTRIB.- OTHER EMPLOYEES	23,135	23,900	24,235	23,900	25,028			25,028
10541300	5183	HEALTH INSURANCE	31,020	39,040	41,706	39,040	48,000			48,000
10541300	5184	HEALTH INSURANCE - RETIREES	6,624	5,676	5,676	5,676	3,715			3,715
10541300	51841	HEALTH INSURANCE - RETIREES	-	542	543	542	3,255			3,255
10541300	5187	DENTAL INSURANCE	2,600	2,646	2,727	2,646	3,120			3,120
10541300	5188	DENTAL INS - RETIREES UNDER 65	-	432	474	432	22			22
10541300	5189	OTHER FRINGE BENEFITS	8,368	-	-	-	-			-
10541300	5190	LIFE INSURANCE - EMPLOYEES	-	-	446	-	-			-

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	629,136	644,952	Estimate	Request	Recomm.
51				610,586	629,136	644,952	641,725	671,219	671,219
10541300	5220		FOOD AND PROVISIONS	472	500	500	750	769	769
10541300	5233		PERIODICALS, BOOKS & OTHER PUB	5,130	3,500	3,500	3,500	3,588	3,588
10541300	5260		PRINTING AND OFFICE SUPPLIES	13,947	17,000	17,000	18,000	17,425	17,425
10541300	5299		MISCELLANEOUS	113	-	-	-	-	-
10541300	5311		TRAVEL	1,905	3,000	3,000	3,000	3,060	3,060
10541300	5312		TRAVEL SUBSISTENCE	2,562	6,000	6,000	2,500	6,120	6,120
10541300	5321		TELEPHONE AND COMMUNICATIONS	709	1,400	1,400	1,400	1,484	1,484
10541300	5325		POSTAGE	7,209	7,600	7,600	7,600	8,056	8,056
10541300	5352		MAINT & REPAIRS-EQUIPMENT	469	421	421	250	415	415
10541300	5354		MAINT AGREEMNTS-COMP.SOFTWARE	3,925	4,031	4,031	4,031	4,152	4,152
10541300	5370		ADVERTISING/EMPL.RECOGNITION	40	450	450	450	461	461
10541300	5381		PROFESSIONAL SERVICES	38,633	76,000	101,000	104,000	76,000	76,000
10541300	5383		MEDICAL SERVICES	30	150	150	185	154	154
10541300	5393		TEMPORARY HELP SERVICES	1,181	-	-	3,475	-	-
10541300	5395		EDUCATION EXPENSES	5,366	6,000	6,000	6,000	6,120	6,120
10541300	5430		RENTAL OF EQUIPMENT	1,792	1,800	1,800	1,800	1,845	1,845
10541300	5450		INSURANCE AND BONDING	2,013	3,313	2,983	2,978	3,574	3,574
10541300	5491		DUES AND MEMBERSHIPS	1,815	1,680	1,680	1,680	1,722	1,722
52				87,311	132,845	157,515	161,599	134,945	134,945
10541300	5510		OFFICE FURNITURE AND EQUIPMENT	2,950	-	-	-	-	-
55				2,950	-	-	-	-	-
5				700,848	761,981	802,467	803,324	806,164	806,164
413				700,687	761,981	802,467	803,299	806,044	806,044
10441400	4035		IFT FROM REAPPRAISAL	(164,075)	-	-	-	-	-
40				(164,075)	-	-	-	-	-
10441400	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(608)	(700)	(700)	-	(700)	(700)
42				(608)	(700)	(700)	-	(700)	(700)
10441400	4560		DEPT SERVICE CHARGES-RESALE	(6,578)	(7,200)	(7,200)	(5,300)	(5,000)	(5,000)
45				(6,578)	(7,200)	(7,200)	(5,300)	(5,000)	(5,000)
4				(171,261)	(7,900)	(7,900)	(5,300)	(5,700)	(5,700)
10541400	5121		SALARIES AND WAGES	1,062,538	1,147,691	1,133,411	1,106,961	1,230,084	1,230,084
10541400	5122		SALARIES AND WAGES - OVERTIME	-	4,060	14,060	14,060	4,060	4,060
10541400	5126		SALARIES & WAGES-TEMP AND PART	746	4,294	22,294	20,878	12,900	12,900
10541400	5128		TRAVEL ALLOWANCE	3,071	4,800	4,800	4,336	4,800	4,800
10541400	5132		SEPARATION ALLOWANCE	14,344	15,700	15,700	15,809	17,401	17,401
10541400	5134		401-K SUPP RET PLAN -OTHER	53,127	57,800	57,800	56,058	61,707	61,707
10541400	5170		BOARD MEMBER COMPENSATION	480	6,000	6,000	6,000	6,000	6,000
10541400	5181		FICA CONTRIBUTIONS	77,795	89,500	95,253	84,350	96,226	96,226

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10541400	5182		RET CONTRIB.- OTHER EMPLOYEES	51,958	56,400	54,824	60,351	60,351
10541400	5183		HEALTH INSURANCE	92,543	124,800	116,925	158,400	158,400
10541400	5184		HEALTH INSURANCE - RETIREES	24,880	15,102	11,868	11,146	11,146
10541400	51841		HEALTH INSURANCE - RETIREES	-	8,586	9,135	12,222	12,222
10541400	5187		DENTAL INSURANCE	8,320	8,275	7,875	10,296	10,296
10541400	5188		DENTAL INS - RETIREES UNDER 65	-	827	597	673	673
10541400	5190		LIFE INSURANCE - EMPLOYEES	-	-	985	-	-
51				1,389,802	1,543,835	1,510,661	1,686,266	1,686,266
10541400	5211		CLEANING & JANITORIAL SUPPLIES	34	200	200	209	209
10541400	5212		WEARING APPARREL	828	880	-	-	-
10541400	5220		FOOD AND PROVISIONS	250	250	990	1,015	1,015
10541400	5233		PERIODICALS, BOOKS & OTHER PUB	2,897	3,151	3,326	4,233	4,233
10541400	5239		MEDICAL SUPPLIES AND EQUIPMENT	73	100	222	228	228
10541400	5260		PRINTING AND OFFICE SUPPLIES	78,360	72,832	73,432	73,878	73,878
10541400	5290		TOOLS AND SUPPLIES	81	150	150	5,754	5,754
10541400	5311		TRAVEL	149	500	500	2,650	2,650
10541400	5312		TRAVEL SUBSISTENCE	10,388	12,320	4,844	17,700	17,700
10541400	5321		TELEPHONE AND COMMUNICATIONS	3,155	10,500	7,065	13,400	13,400
10541400	5325		POSTAGE	25,466	28,350	40,000	33,000	33,000
10541400	5352		MAINT & REPAIRS-EQUIPMENT	8,666	13,688	8,000	8,240	8,240
10541400	5353		MAINT & REPAIRS-VEHICLES	4,362	6,610	4,791	6,189	6,189
10541400	5354		MAINT AGREEMNTS-COMP.SOFTWARE	56,911	1,000	12,000	11,030	11,030
10541400	5358		MAINT & REPAIRS-VEH INTERDEPT	4,687	4,000	4,700	4,414	4,414
10541400	5370		ADVERTISING/EMPL.RECOGNITION	5,069	5,000	5,000	5,125	5,125
10541400	5381		PROFESSIONAL SERVICES	81,705	258,865	264,012	160,420	160,420
10541400	5382		LEGAL SERVICES	94	6,000	2,000	6,000	6,000
10541400	5383		MEDICAL SERVICES	-	-	180	256	256
10541400	5393		TEMPORARY HELP SERVICES	-	5,000	4,462	-	-
10541400	5395		EDUCATION EXPENSES	8,134	8,600	4,345	9,985	9,985
10541400	5430		RENTAL OF EQUIPMENT	13,566	20,500	17,500	17,500	17,500
10541400	5450		INSURANCE AND BONDING	9,961	13,550	10,628	12,754	12,754
10541400	5491		DUES AND MEMBERSHIPS	2,985	2,785	2,785	4,043	4,043
52				317,820	474,831	471,132	398,023	398,023
10541400	5510		OFFICE FURNITURE AND EQUIPMENT	54,307	15,000	8,939	21,000	21,000
10541400	5540		VEHICLES	-	-	-	28,400	-
55				54,307	15,000	8,939	49,400	21,000
5				1,761,930	2,033,666	1,990,732	2,133,689	2,105,289
414				1,590,669	2,025,766	1,985,432	2,127,989	2,099,589
10441500	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(70,294)	(70,000)	(76,500)	(81,000)	(81,000)

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10441500	4293		DEPT INTERGOV REC/MVTX RIG-LSR	(36,317)	(30,000)	(38,000)	(38,000)	(38,000)
42				(106,611)	(100,000)	(114,500)	(119,000)	(119,000)
				(106,611)	(100,000)	(114,500)	(119,000)	(119,000)
4				419,573	432,275	440,433	435,524	435,524
10541500	5121		SALARIES AND WAGES	-	8,250	6,765	12,480	12,480
10541500	5126		SALARIES & WAGES-TEMP AND PART	5,664	5,700	6,200	6,141	6,141
10541500	5132		SEPARATION ALLOWANCE	20,978	21,100	22,026	21,776	21,776
10541500	5134		401-K SUPP RET PLAN -OTHER	31,691	32,900	33,644	34,273	34,273
10541500	5181		FICA CONTRIBUTIONS	20,517	20,600	21,536	21,297	21,297
10541500	5182		RET CONTRIB.- OTHER EMPLOYEES	40,068	50,700	45,464	62,400	62,400
10541500	5183		HEALTH INSURANCE	12,977	9,288	9,288	11,146	11,146
10541500	5184		HEALTH INSURANCE - RETIREES	-	3,255	3,315	3,492	3,492
10541500	51841		HEALTH INSURANCE - RETIREES	-	3,255	3,315	3,492	3,492
10541500	5187		DENTAL INSURANCE	3,380	3,362	3,545	4,056	4,056
10541500	5188		DENTAL INS - RETIREES UNDER 65	-	647	776	931	931
10541500	5190		LIFE INSURANCE - EMPLOYEES	-	-	393	-	-
51				554,848	576,508	593,385	613,516	613,516
10541500	5220		FOOD AND PROVISIONS	-	-	311	315	315
10541500	5233		PERIODICALS, BOOKS & OTHER PUB	118	326	326	334	334
10541500	5239		MEDICAL SUPPLIES AND EQUIPMENT	60	110	193	200	200
10541500	5260		PRINTING AND OFFICE SUPPLIES	20,794	25,000	24,151	43,905	43,905
10541500	5299		MISCELLANEOUS	12	-	-	-	-
10541500	5311		TRAVEL	5	50	50	50	50
10541500	5312		TRAVEL SUBSISTENCE	3,096	5,320	3,500	5,426	5,426
10541500	5321		TELEPHONE AND COMMUNICATIONS	351	700	700	1,378	1,378
10541500	5325		POSTAGE	95,870	103,000	116,000	123,090	123,090
10541500	5352		MAINT & REPAIRS-EQUIPMENT	3,447	4,000	3,500	4,120	4,120
10541500	5370		ADVERTISING/EMPL.RECOGNITION	3,163	4,000	4,000	4,100	4,100
10541500	5381		PROFESSIONAL SERVICES	22,219	81,832	260,000	83,250	83,250
10541500	5382		LEGAL SERVICES	3,606	4,275	3,700	4,382	4,382
10541500	5383		MEDICAL SERVICES	-	-	10	50	50
10541500	5395		EDUCATION EXPENSES	2,032	2,450	2,295	3,199	3,199
10541500	5430		RENTAL OF EQUIPMENT	1,232	1,000	1,000	1,025	1,025
10541500	5450		INSURANCE AND BONDING	2,267	3,135	3,368	4,041	4,041
10541500	5491		DUES AND MEMBERSHIPS	60	100	100	100	100
52				158,334	235,298	423,204	278,965	278,965
10541500	5510		OFFICE FURNITURE AND EQUIPMENT	28,236	-	-	-	-
55				28,236	-	-	-	-
5				741,417	811,806	1,047,772	892,481	892,481
415				634,807	711,806	947,772	773,481	773,481

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10541616	5126		SALARIES & WAGES-TEMP AND PART	-	600	-	-	-
10541616	5181		FICA CONTRIBUTIONS	-	46	-	-	-
	51			-	646	-	-	-
10541611	5220		FOOD AND PROVISIONS	-	620	-	620	620
10541610	5233		PERIODICALS, BOOKS & OTHER PUB	-	150	-	150	150
10541612	5233		PERIODICALS, BOOKS & OTHER PUB	-	500	-	500	500
10541611	5233		PERIODICALS, BOOKS & OTHER PUB	-	1,100	411	1,100	1,100
10541610	5260		PRINTING AND OFFICE SUPPLIES	-	3,652	128	3,652	3,652
10541611	5260		PRINTING AND OFFICE SUPPLIES	-	1,249	-	1,249	1,249
10541612	5260		PRINTING AND OFFICE SUPPLIES	1,060	900	347	900	900
10541615	5260		PRINTING AND OFFICE SUPPLIES	1,286	1,536	1,300	1,536	1,536
10541617	5260		PRINTING AND OFFICE SUPPLIES	2,322	2,500	2,300	2,500	2,500
10541613	5260		PRINTING AND OFFICE SUPPLIES	940	600	600	450	450
10541612	5290		TOOLS AND SUPPLIES	-	200	-	200	200
10541611	5321		TELEPHONE AND COMMUNICATIONS	-	200	-	200	200
10541616	5389		OTHER PROF SRVS	-	200	-	200	200
10541614	5480		INDIRECT COSTS	-	-	600	-	-
10541612	5630		PAYMENTS TO OTHER GOV UNITS	1,847,990	1,940,390	1,940,390	2,037,000	2,037,000
	52			1,853,599	1,953,597	1,946,076	2,050,057	2,050,057
	56			3,061	6,000	4,500	6,000	6,000
	57			3,061	6,000	4,500	6,000	6,000
10541619	5730		INST PRINCIPAL	-	996,627	422,111	422,111	422,111
10541619	5731		COPS/LEASE/INST INTEREST	-	-	597,075	612,792	612,792
	5			-	996,627	1,019,186	1,034,903	1,034,903
416				1,856,660	2,956,870	2,969,762	3,090,960	3,090,960
10441700	4290		DEPT INTERGOV RECEIPTS RIG-LSR	1,856,660	2,956,870	2,969,762	3,090,960	3,090,960
	42			(19,344)	(113,260)	(74,400)	(19,873)	(19,873)
10441700	4408		ST GRANT-1 STOP VOTING SITES	(19,344)	(113,260)	(74,400)	(19,873)	(19,873)
	43			(14,524)	-	-	(10,000)	(10,000)
10441700	4510		DEPT SERVICE CHARGES	(14,524)	-	-	(10,000)	(10,000)
	45			(1,081)	(5,800)	(500)	(1,100)	(1,100)
4				(1,081)	(5,800)	(500)	(1,100)	(1,100)
10541700	5121		SALARIES AND WAGES	(34,949)	(119,060)	(74,900)	(30,973)	(30,973)
10541700	5122		SALARIES AND WAGES - OVERTIME	141,567	161,400	164,981	179,471	179,471
10541700	5126		SALARIES & WAGES-TEMP AND PART	5,030	6,800	4,000	8,000	8,000
10541700	5127		SALARIES & WAGES-PART-TIME ELE	97,215	122,200	69,100	131,800	131,800
10541700	5132		SEPARATION ALLOWANCE	98,785	188,116	84,140	188,116	188,116
10541700	5134		401-K SUPP RET PLAN -OTHER	1,979	2,300	2,370	2,667	2,667
10541700	5170		BOARD MEMBER COMPENSATION	7,330	8,500	8,400	9,458	9,458
				7,800	7,800	7,800	7,800	7,800

Union County, NC - Budget Worksheet		*****FY 02-03****			*****FY 03-04*****			*****FY 04-05*****		
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.			
10541700	5181	FICA CONTRIBUTIONS	19,234	22,844	18,500	25,151	25,151			
10541700	5182	RET CONTRIB.- OTHER EMPLOYEES	7,169	8,300	8,159	9,251	9,251			
10541700	5183	HEALTH INSURANCE	11,503	15,656	14,920	19,200	19,200			
10541700	5184	HEALTH INSURANCE - RETIREES	4,788	-	-	-	-			
10541700	51841	HEALTH INSURANCE - RETIREES	-	4,800	5,238	5,238	5,238			
10541700	5185	UNEMPLOYMENT CLAIMS	630	-	986	-	-			
10541700	5187	DENTAL INSURANCE	1,040	1,078	1,090	1,248	1,248			
10541700	5190	LIFE INSURANCE - EMPLOYEES	-	-	150	-	-			
	51		404,070	549,794	389,834	587,400	587,400			
10541700	5220	FOOD AND PROVISIONS	311	200	900	925	925			
10541700	5233	PERIODICALS, BOOKS & OTHER PUB	202	600	600	615	615			
10541700	5260	PRINTING AND OFFICE SUPPLIES	74,054	37,400	22,075	87,300	26,700			
10541700	5290	TOOLS AND SUPPLIES	488	400	21,100	350	350			
10541700	5311	TRAVEL	2,867	6,600	4,500	7,000	7,000			
10541700	5312	TRAVEL SUBSISTENCE	2,113	8,500	4,000	8,500	8,500			
10541700	5321	TELEPHONE AND COMMUNICATIONS	27,829	11,900	7,800	14,400	14,400			
10541700	5325	POSTAGE	11,246	17,400	8,900	17,400	17,400			
10541700	5352	MAINT & REPAIRS-EQUIPMENT	26,294	25,800	23,000	26,600	26,600			
10541700	5353	MAINT & REPAIRS-VEHICLES	270	300	-	-	-			
10541700	5354	MAINT AGREEMNTS-COMP.SOFTWARE	2,700	2,700	2,700	2,700	2,700			
10541700	5370	ADVERTISING/EMPL.RECONGNITION	4,612	5,050	2,700	5,050	5,050			
10541700	5381	PROFESSIONAL SERVICES	4,885	25,000	9,800	20,000	20,000			
10541700	5382	LEGAL SERVICES	-	400	-	400	400			
10541700	5383	MEDICAL SERVICES	30	100	50	100	100			
10541700	5395	EDUCATION EXPENSES	580	3,000	3,000	3,100	3,100			
10541700	5410	RENTAL OF REAL PROPERTY	3,750	7,475	4,375	7,475	7,475			
10541700	5430	RENTAL OF EQUIPMENT	3,974	2,100	2,939	4,800	4,800			
10541700	5450	INSURANCE AND BONDING	1,159	1,600	4,249	5,100	5,100			
10541700	5491	DUES AND MEMBERSHIPS	295	500	500	535	535			
	52		167,661	157,025	123,188	212,350	151,750			
10541700	5510	OFFICE FURNITURE AND EQUIPMENT	24,676	4,200	4,200	-	-			
	55		24,676	4,200	4,200	-	-			
5			596,407	711,019	517,222	799,750	739,150			
417			561,458	591,959	442,322	768,777	708,177			
10441800	4160	REAL PROP TRANSFER TAX (ROD)	(1,120,353)	(1,175,932)	(1,532,000)	(1,500,000)	(1,500,000)			
	41		(1,120,353)	(1,175,932)	(1,532,000)	(1,500,000)	(1,500,000)			
10441800	4500	DEPT PERMIT CHARGES	(1,494,170)	(1,450,000)	(1,524,000)	(1,524,000)	(1,524,000)			
10441800	4510	DEPT SRV CHRGS	(97,260)	(98,366)	(83,000)	(83,000)	(83,000)			
	45		(1,591,429)	(1,548,366)	(1,607,000)	(1,607,000)	(1,607,000)			

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10441800	4890	MISC REVENUE-OVERAGE/SHORTAGE	11	-	20	-	-
10441800	4892	MISC REVENUE-NSF CHECK FEE	(60)	(40)	(80)	(100)	(100)
	48		(49)	(40)	(60)	(100)	(100)
4			(2,711,831)	(2,724,338)	(3,139,060)	(3,107,100)	(3,107,100)
10541800	5121	SALARIES AND WAGES	285,356	293,800	303,110	325,358	325,358
10541800	5122	SALARIES AND WAGES - OVERTIME	-	1,000	-	-	-
10541800	5126	SALARIES & WAGES-TEMP AND PART	6,048	5,000	4,130	5,000	5,000
10541800	5132	SEPARATION ALLOWANCE	3,852	4,000	4,280	4,588	4,588
10541800	5134	401-K SUPP RET PLAN -OTHER	14,268	14,700	15,150	16,268	16,268
10541800	5181	FICA CONTRIBUTIONS	21,035	22,859	22,051	25,272	25,272
10541800	5182	RET CONTRIB.- OTHER EMPLOYEES	13,953	14,400	14,830	15,910	15,910
10541800	5183	HEALTH INSURANCE	29,728	39,000	49,270	52,800	52,800
10541800	5184	HEALTH INSURANCE - RETIREES	6,083	-	-	-	-
10541800	51841	HEALTH INSURANCE - RETIREES	-	6,510	6,629	6,984	6,984
10541800	5185	UNEMPLOYMENT CLAIMS	-	236	236	-	-
10541800	5187	DENTAL INSURANCE	2,600	2,586	2,855	3,432	3,432
10541800	5189	OTHER FRINGE BENEFITS	72,439	68,500	75,800	75,800	75,800
10541800	5190	LIFE INSURANCE - EMPLOYEES	-	-	280	-	-
51			455,361	471,355	498,621	531,412	531,412
10541800	5220	FOOD AND PROVISIONS	-	-	287	294	294
10541800	5233	PERIODICALS, BOOKS & OTHER PUB	214	200	225	230	230
10541800	5260	PRINTING AND OFFICE SUPPLIES	31,272	25,700	27,700	28,000	28,000
10541800	5290	TOOLS AND SUPPLIES	237	750	21	750	750
10541800	5311	TRAVEL	2,133	3,000	2,600	3,060	3,060
10541800	5312	TRAVEL SUBSISTENCE	5,689	4,000	3,600	4,080	4,080
10541800	5321	TELEPHONE AND COMMUNICATIONS	477	720	900	955	955
10541800	5325	POSTAGE	9,313	9,000	9,590	9,700	9,700
10541800	5352	MAINT & REPAIRS-EQUIPMENT	5,790	6,000	8,096	6,096	6,096
10541800	5370	ADVERTISING/EMPL.RECONGNITION	338	300	300	300	300
10541800	5381	PROFESSIONAL SERVICES	241,492	235,000	240,000	317,000	245,000
10541800	5382	LEGAL SERVICES	117	500	-	500	500
10541800	5383	MEDICAL SERVICES	-	-	10	20	20
10541800	5395	EDUCATION EXPENSES	2,450	3,000	1,800	2,000	2,000
10541800	5430	RENTAL OF EQUIPMENT	5,778	8,000	7,800	8,000	8,000
10541800	5450	INSURANCE AND BONDING	4,916	2,361	3,288	3,945	3,945
10541800	5451	INSURANCE DEDUCTIBLE	-	-	969	-	-
10541800	5491	DUES AND MEMBERSHIPS	633	730	730	730	730
52			310,848	299,261	307,916	385,660	313,660
5			766,209	770,616	806,537	917,072	845,072

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10542100	5040		IFT TO GENERAL CAPITAL PROJ FD	38,518	-	-	-	-
	50			38,518	-	-	-	-
10542100	5121		SALARIES AND WAGES	384,835	444,124	427,565	491,344	440,631
10542100	5122		SALARIES AND WAGES - OVERTIME	1,621	1,800	1,000	3,500	3,500
10542100	5128		TRAVEL ALLOWANCE	4,800	4,800	5,200	4,800	4,800
10542100	5132		SEPARATION ALLOWANCE	5,218	5,900	6,020	6,977	6,262
10542100	5134		401-K SUPP RET PLAN -OTHER	19,322	21,800	21,415	24,743	22,207
10542100	5181		FICA CONTRIBUTIONS	28,709	35,732	31,970	38,223	34,343
10542100	5182		RET CONTRIB.- OTHER EMPLOYEES	18,898	21,300	20,940	24,198	21,718
10542100	5183		HEALTH INSURANCE	21,714	31,212	33,400	43,200	38,400
10542100	5187		DENTAL INSURANCE	2,080	2,157	2,100	2,808	2,496
10542100	5190		LIFE INSURANCE - EMPLOYEES	-	-	400	-	-
	51			487,196	556,069	550,010	639,793	574,357
10542100	5220		FOOD AND PROVISIONS	934	1,000	1,000	1,000	1,000
10542100	5233		PERIODICALS, BOOKS & OTHER PUB	2,473	11,800	1,000	1,200	1,200
10542100	5260		PRINTING AND OFFICE SUPPLIES	83,085	84,500	105,500	134,000	111,400
10542109	5260		PRINTING AND OFFICE SUPPLIES	6,462	7,800	5,500	7,995	7,995
10542100	5290		TOOLS AND SUPPLIES	999	500	500	500	500
10542100	5311		TRAVEL	3,176	7,500	4,121	3,693	3,693
10542109	5311		TRAVEL	-	800	-	800	800
10542109	5312		TRAVEL SUBSISTENCE	-	800	-	800	800
10542100	5312		TRAVEL SUBSISTENCE	2,010	7,600	8,278	8,010	8,010
10542100	5321		TELEPHONE AND COMMUNICATIONS	7,761	8,900	10,140	10,750	10,750
10542109	5321		TELEPHONE AND COMMUNICATIONS	90,449	98,200	91,700	97,202	97,202
10542100	5325		POSTAGE	1,019	800	800	850	850
10542100	5351		MAINT & REPAIRS-BUILDINGS	3,187	-	300	500	500
10542100	5352		MAINT & REPAIRS-EQUIPMENT	45,369	72,300	80,000	82,400	82,400
10542109	5352		MAINT & REPAIRS-EQUIPMENT	39,311	41,900	41,894	42,948	42,948
10542100	5353		MAINT & REPAIRS-VEHICLES	346	500	318	471	471
10542100	5354		MAINT AGREEMNTS-COMP.SOFTWARE	142,223	299,600	346,710	238,699	238,699
10542109	5354		MAINT AGREEMNTS-COMP.SOFTWARE	35	-	-	-	-
10542100	5358		MAINT & REPAIRS-VEH INTERDEPT	354	700	400	703	703
10542100	5370		ADVERTISING/EMPL.RECONGNITION	-	500	500	500	500
10542100	5381		PROFESSIONAL SERVICES	108,027	270,809	260,000	220,068	245,068
10542109	5381		PROFESSIONAL SERVICES	-	2,000	800	2,000	2,000
10542100	5383		MEDICAL SERVICES	40	100	75	100	100
10542109	5395		EDUCATION EXPENSES	-	700	700	700	700
10542100	5395		EDUCATION EXPENSES	24,240	42,000	30,500	42,427	42,427

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10542100	5410		RENTAL OF REAL PROPERTY	75	900	-	-	-
10542100	5430		RENTAL OF EQUIPMENT	-	10,800	8,100	11,050	11,050
10542100	5450		INSURANCE AND BONDING	2,907	4,710	4,710	5,651	5,651
10542100	5491		DUES AND MEMBERSHIPS	21,246	36,500	27,000	27,675	27,675
52				585,728	957,500	1,030,546	942,692	945,092
10542109	5510		OFFICE FURNITURE AND EQUIPMENT	19,937	-	43,905	45,000	45,000
10542100	5510		OFFICE FURNITURE AND EQUIPMENT	247,715	77,600	77,600	126,521	126,521
10542100	5540		VEHICLES	-	-	-	17,500	-
55				267,652	77,600	121,505	189,021	171,521
5				1,379,095	1,591,169	1,702,061	1,771,506	1,690,970
421				1,379,095	1,591,169	1,702,061	1,771,506	1,690,970
10542200	5121		SALARIES AND WAGES	131,927	150,900	159,332	160,490	160,490
10542200	5122		SALARIES AND WAGES - OVERTIME	92	200	200	200	200
10542200	5132		SEPARATION ALLOWANCE	1,782	2,100	2,239	2,266	2,266
10542200	5134		401-K SUPP RET PLAN -OTHER	6,601	7,600	7,970	8,035	8,035
10542200	5181		FICA CONTRIBUTIONS	9,979	11,600	12,063	12,293	12,293
10542200	5182		RET CONTRIB.- OTHER EMPLOYEES	6,456	7,400	7,793	7,858	7,858
10542200	5183		HEALTH INSURANCE	10,340	15,656	14,236	19,200	19,200
10542200	5187		DENTAL INSURANCE	1,040	1,078	1,090	1,248	1,248
10542200	5190		LIFE INSURANCE - EMPLOYEES	-	-	132	-	-
51				168,217	196,534	205,055	211,590	211,590
10542200	5220		FOOD AND PROVISIONS	-	-	110	150	150
10542200	5233		PERIODICALS, BOOKS & OTHER PUB	1,709	1,200	700	1,000	1,000
10542200	5260		PRINTING AND OFFICE SUPPLIES	12,938	12,058	12,500	13,530	13,530
10542200	5311		TRAVEL	1,609	4,200	2,000	2,040	2,040
10542200	5312		TRAVEL SUBSISTENCE	409	4,000	4,000	4,100	4,100
10542200	5321		TELEPHONE AND COMMUNICATIONS	600	600	675	2,760	2,760
10542200	5325		POSTAGE	395	800	300	300	300
10542200	5352		MAINT & REPAIRS-EQUIPMENT	3,100	2,000	3,141	3,235	3,235
10542200	5354		MAINT AGREEMNTS-COMP.SOFTWARE	46,230	39,900	39,900	41,100	41,100
10542200	5381		PROFESSIONAL SERVICES	34,280	26,000	25,000	55,650	55,650
10542200	5395		EDUCATION EXPENSES	11,345	22,600	16,000	16,320	16,320
10542200	5450		INSURANCE AND BONDING	735	1,100	763	916	916
52				113,351	115,600	105,089	141,101	141,101
10542200	5510		OFFICE FURNITURE AND EQUIPMENT	-	-	-	94,000	52,000
55				-	-	-	94,000	52,000
5				281,568	312,134	310,144	446,691	404,691
422				281,568	312,134	310,144	446,691	404,691
10542400	5121		SALARIES AND WAGES	56,526	60,840	63,063	62,658	62,658

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10542400	5132		SEPARATION ALLOWANCE	763	900	887	883	883
10542400	5134		401-K SUPP RET PLAN -OTHER	2,826	3,100	3,158	3,133	3,133
10542400	5181		FICA CONTRIBUTIONS	4,006	4,700	4,448	4,793	4,793
10542400	5182		RET CONTRIB.- OTHER EMPLOYEES	2,764	3,000	3,085	3,064	3,064
10542400	5183		HEALTH INSURANCE	5,816	7,800	10,850	9,600	9,600
10542400	5187		DENTAL INSURANCE	520	517	550	624	624
10542400	5190		LIFE INSURANCE - EMPLOYEES	-	-	57	-	-
51				73,222	80,857	86,098	84,755	84,755
10542400	5211		CLEANING & JANITORIAL SUPPLIES	-	-	65	-	-
10542400	5220		FOOD AND PROVISIONS	-	-	48	50	50
10542400	5233		PERIODICALS, BOOKS & OTHER PUB	-	100	12	50	50
10542400	5260		PRINTING AND OFFICE SUPPLIES	8,950	7,400	5,450	5,500	5,500
10542400	5270		INVENTORY	-	-	56	-	-
10542408	5270		INVENTORY	73,983	77,200	72,000	77,200	77,200
10542408	52701		NON-BUDGETARY YR END INVENTORY	5,530	-	-	-	-
10542400	5290		TOOLS AND SUPPLIES	66	-	161	-	-
10542400	5311		TRAVEL	660	650	260	400	400
10542400	5312		TRAVEL SUBSISTENCE	1,548	2,100	700	2,000	2,000
10542400	5321		TELEPHONE AND COMMUNICATIONS	1,313	1,400	1,800	1,800	1,800
10542400	5325		POSTAGE	1,042	1,100	1,040	1,200	1,200
10542400	5352		MAINT & REPAIRS-EQUIPMENT	2,595	4,500	3,820	3,950	3,950
10542400	5354		MAINT AGREEMNTS-COMP.SOFTWARE	3,925	4,100	3,350	3,420	3,420
10542400	5358		MAINT & REPAIRS-VEH INTERDEPT	2,602	-	5,400	7,702	7,702
10542400	5370		ADVERTISING/EMPL.RECOGNITION	2,855	5,000	3,000	4,000	4,000
10542400	5381		PROFESSIONAL SERVICES	-	-	30	54	54
10542400	5395		EDUCATION EXPENSES	1,323	1,100	200	725	725
10542400	5430		RENTAL OF EQUIPMENT	17,334	20,000	20,000	20,500	20,500
10542400	5450		INSURANCE AND BONDING	343	475	668	804	804
10542400	5491		DUES AND MEMBERSHIPS	60	70	120	420	420
52				124,130	125,195	118,180	129,775	129,775
10542408	5800		INTERDEPARTMENTAL CHARGES	(79,675)	(77,200)	(72,000)	(77,200)	(77,200)
58				(79,675)	(77,200)	(72,000)	(77,200)	(77,200)
5				117,677	128,852	132,278	137,330	137,330
424				117,677	128,852	132,278	137,330	137,330
10542500	5121		SALARIES AND WAGES	132,683	139,022	148,174	147,182	147,182
10542500	5132		SEPARATION ALLOWANCE	1,791	1,900	2,084	2,075	2,075
10542500	5134		401-K SUPP RET PLAN -OTHER	6,645	7,000	7,408	7,359	7,359
10542500	5181		FICA CONTRIBUTIONS	10,223	10,700	10,769	11,259	11,259
10542500	5182		RET CONTRIB.- OTHER EMPLOYEES	6,488	6,800	7,247	7,197	7,197

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10542500	5183		HEALTH INSURANCE	9,306	16,856	13,560	19,200	19,200
10542500	5184		HEALTH INSURANCE - RETIREES	3,312	-	-	-	-
10542500	51841		HEALTH INSURANCE - RETIREES	-	-	2,772	3,492	3,492
10542500	5187		DENTAL INSURANCE	1,040	720	1,082	1,248	1,248
10542500	5189		OTHER FRINGE BENEFITS	-	-	78	-	-
10542500	5190		LIFE INSURANCE - EMPLOYEES	-	-	133	-	-
51				171,489	182,998	193,307	199,012	199,012
10542500	5220		FOOD AND PROVISIONS	-	-	96	100	100
10542500	5233		PERIODICALS, BOOKS & OTHER PUB	-	200	200	200	200
10542500	5260		PRINTING AND OFFICE SUPPLIES	2,463	1,000	1,500	1,000	1,000
10542500	5270		INVENTORY	35,367	40,000	25,000	30,000	30,000
10542500	52701		NON-BUDGETARY YR END INVENTORY	(8,372)	-	-	-	-
10542500	5290		TOOLS AND SUPPLIES	3,942	5,000	5,000	5,125	5,125
10542500	5321		TELEPHONE AND COMMUNICATIONS	942	910	1,020	1,100	1,100
10542500	5351		MAINT & REPAIRS-BUILDINGS	50	-	-	-	-
10542500	5352		MAINT & REPAIRS-EQUIPMENT	367	420	1,116	400	400
10542500	5353		MAINT & REPAIRS-VEHICLES	537	750	743	1,135	1,135
10542500	5354		MAINT AGREEMNTS-COMP.SOFTWARE	3,794	2,450	2,580	1,950	1,950
10542500	5358		MAINT & REPAIRS-VEH INTERDEPT	160,204	180,000	169,000	185,400	185,400
10542500	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	-	-	30,206	30,900	30,900
10542500	5360		M&R-VEHICLE-NONPREVENTABLES	-	-	21,516	22,150	22,150
10542500	5381		PROFESSIONAL SERVICES	-	-	158	216	216
10542500	5392		LAUNDRY AND DRY CLEANING	1,169	1,160	1,456	1,500	1,500
10542500	5450		INSURANCE AND BONDING	1,105	1,529	3,412	4,095	4,095
52				201,569	233,419	263,003	285,271	285,271
10542500	5550		OTHER EQUIPMENT	6,105	18,732	18,732	20,000	-
55				6,105	18,732	18,732	20,000	-
10542500	5800		INTERDEPARTMENTAL CHARGES	(372,899)	(410,020)	(456,307)	(483,932)	(483,932)
58				(372,899)	(410,020)	(456,307)	(483,932)	(483,932)
5				6,263	25,129	18,735	20,351	351
425				6,263	25,129	18,735	20,351	351
10442620	4400		ST GRANT-FARMERS' MRKT FUNDS	(4,484)	-	-	-	-
43				(4,484)	-	-	-	-
10442620	4510		DEPT SERVICE CHARGES-PRKG FEES	(14,421)	(14,000)	-	-	-
10442620	4511		DEPT SRV CHRGS-PAMH UTILITY	(19,732)	(25,000)	(23,701)	(25,000)	(25,000)
10442620	4540		DEPT SRV CHRGS-RESTITUTION	(682)	-	-	-	-
10442623	4560		DEPT SERVICE CHARGES-RESALE	(6,916)	(5,000)	(5,000)	(5,000)	(5,000)
45				(41,750)	(44,000)	(28,701)	(30,000)	(30,000)
10442620	4730		INST PROCEEDS	(15,999)	-	-	-	-

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47				(15,999)	-	-	-	-
10442620	4851		MISC REVENUE-OTHER REFUNDS	-	-	(1,446)	-	-
10442620	4860		MISC REVENUE-RENT INCOME	(2,150)	(1,800)	(1,800)	(1,800)	(1,800)
10442620	4890		MISC REVENUE-OVERAGE/SHORTAGE	7	-	-	-	-
10442620	4893		MISC REVENUE-SECURITY CARD FEE	(285)	-	(360)	-	-
10442623	4895		MISC REVENUE-OTHER MISC	(95)	-	(77)	-	-
48				(2,523)	(1,800)	(3,683)	(1,800)	(1,800)
				(64,756)	(45,800)	(32,384)	(31,800)	(31,800)
4			TRNS TO GENERAL CAP PROJ FD	-	-	-	180,000	180,000
10542620	5040			-	-	-	180,000	180,000
50				-	-	-	180,000	180,000
10542620	5121		SALARIES AND WAGES	233,862	239,148	233,569	232,066	232,066
10542623	5121		SALARIES AND WAGES	20,751	22,334	23,070	23,001	23,001
10542620	5122		SALARIES AND WAGES - OVERTIME	5	-	-	-	-
10542620	5126		SALARIES & WAGES-TEMP AND PART	12,650	18,000	4,980	-	-
10542623	5126		SALARIES & WAGES-TEMP AND PART	687	-	-	-	-
10542623	5132		SEPARATION ALLOWANCE	280	400	329	324	324
10542620	5132		SEPARATION ALLOWANCE	3,157	3,300	3,285	3,272	3,272
10542620	5134		401-K SUPP RET PLAN -OTHER	11,701	12,000	11,676	11,603	11,603
10542623	5134		401-K SUPP RET PLAN -OTHER	1,041	1,200	1,160	1,150	1,150
10542620	5181		FICA CONTRIBUTIONS	18,709	19,700	18,058	17,753	17,753
10542623	5181		FICA CONTRIBUTIONS	1,651	1,800	1,767	1,760	1,760
10542623	5182		RET CONTRIB.- OTHER EMPLOYEES	1,015	1,100	1,135	1,125	1,125
10542620	5182		RET CONTRIB.- OTHER EMPLOYEES	11,436	11,700	11,418	11,348	11,348
10542620	5183		HEALTH INSURANCE	14,993	14,814	18,183	24,000	24,000
10542623	5183		HEALTH INSURANCE	2,456	3,900	3,264	4,800	4,800
10542620	5184		HEALTH INSURANCE - RETIREES	26,389	15,912	12,384	11,146	11,146
10542620	51841		HEALTH INSURANCE - RETIREES	-	13,020	10,486	13,968	13,968
10542623	5187		DENTAL INSURANCE	260	259	274	312	312
10542620	5187		DENTAL INSURANCE	1,300	979	1,364	1,560	1,560
10542620	5188		DENTAL INS - RETIREES UNDER 65	-	863	604	673	673
10542620	5189		OTHER FRINGE BENEFITS	-	-	91	500	500
10542620	5190		LIFE INSURANCE - EMPLOYEES	-	-	210	-	-
10542623	5190		LIFE INSURANCE - EMPLOYEES	-	-	22	-	-
51				362,344	380,429	357,329	360,361	360,361
10542620	5211		CLEANING & JANITORIAL SUPPLIES	2,467	8,000	8,000	10,200	9,800
10542620	5212		WEARING APPARREL	1,438	1,600	1,600	1,125	1,125
10542620	5220		FOOD AND PROVISIONS	312	-	478	500	500
10542623	5220		FOOD AND PROVISIONS	-	-	24	24	24
10542620	5232		AUDIO VISUAL SUPPLIES	1,149	-	-	-	-

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10542620	5233		PERIODICALS, BOOKS & OTHER PUB	718	525	500	540	540
10542620	5239		MEDICAL SUPPLIES AND EQUIPMENT	335	500	1,400	515	515
10542620	5260		PRINTING AND OFFICE SUPPLIES	30,117	11,220	11,220	11,500	11,500
10542623	5260		PRINTING AND OFFICE SUPPLIES	321	200	100	100	100
10542623	5290		TOOLS AND SUPPLIES	26,538	30,000	32,153	32,957	32,957
10542620	5290		TOOLS AND SUPPLIES	83,632	65,000	71,000	76,775	75,975
10542620	5311		TRAVEL	199	250	250	255	255
10542620	5312		TRAVEL SUBSISTENCE	703	2,000	700	2,040	2,040
10542620	5321		TELEPHONE AND COMMUNICATIONS	5,370	7,800	10,749	11,394	11,394
10542620	5325		POSTAGE	522	700	50	-	-
10542620	5330		UTILITIES	496,492	560,000	577,000	749,620	734,620
10542620	5351		MAINT & REPAIRS-BUILDINGS	162,302	225,000	249,000	327,000	269,000
10542620	5352		MAINT & REPAIRS-EQUIPMENT	20,088	86,000	40,000	41,200	41,200
10542623	5352		MAINT & REPAIRS-EQUIPMENT	-	300	20	150	150
10542623	5353		MAINT & REPAIRS-VEHICLES	718	1,425	688	826	826
10542620	5353		MAINT & REPAIRS-VEHICLES	934	1,350	1,734	2,184	2,184
10542620	5354		MAINT AGREEMNTS-COMP.SOFTWARE	450	627	861	1,800	1,800
10542620	5356		MAINT & REPAIRS-LAND & IMPRVS	14,313	15,000	30,710	26,000	26,000
10542623	5358		MAINT & REPAIRS-VEH INTERDEPT	324	400	800	903	903
10542620	5358		MAINT & REPAIRS-VEH INTERDEPT	1,846	650	2,700	3,423	3,423
10542620	5370		ADVERTISING/EMPL.RECONGNITION	630	500	498	-	-
10542623	5381		PROFESSIONAL SERVICES	-	-	350	-	-
10542620	5381		PROFESSIONAL SERVICES	80,005	125,500	102,000	112,550	111,450
10542620	5383		MEDICAL SERVICES	40	50	30	60	60
10542620	5389		OTHER PROF SRVS / N/A	720,297	871,980	871,980	998,115	969,468
10542620	5392		LAUNDRY AND DRY CLEANING	8,587	13,800	13,800	15,150	14,950
10542620	5395		EDUCATION EXPENSES	6,947	3,400	2,915	3,245	3,245
10542623	5395		EDUCATION EXPENSES	-	-	150	150	150
10542620	5430		RENTAL OF EQUIPMENT	1,801	3,200	3,000	3,200	3,200
10542620	5450		INSURANCE AND BONDING	1,936	2,678	6,676	8,011	8,011
10542623	5450		INSURANCE AND BONDING	939	1,299	1,122	1,351	1,351
10542620	5451		INSURANCE DEDUCTIBLE	-	-	30	-	-
10542620	5491		DUES AND MEMBERSHIPS	350	350	350	-	-
52				1,672,821	2,040,677	2,117,048	2,442,863	2,338,716
10542620	5510		OFFICE FURNITURE AND EQUIPMENT	-	-	6,020	-	-
10542620	5540		VEHICLES	15,999	-	-	-	-
10542623	5540		VEHICLES	-	-	-	20,000	20,000
10542620	5550		OTHER EQUIPMENT	2,817	19,000	26,750	-	-
10542620	5580		BUILDINGS AND IMPROVEMENTS	444,419	432,000	1,450,500	187,000	97,000

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55				463,235	451,000	1,483,270	207,000	117,000
10542620	5730		COPS/LEASE/INST PRINCIPAL	-	-	424	424	424
10542620	5731		COPS/LEASE/INST INTEREST	-	-	599	615	615
57				-	-	1,023	1,039	1,039
10542620	5800		INTERDEPARTMENTAL CHARGES	(2,114,839)	(2,135,390)	(2,220,000)	(2,330,000)	(2,330,000)
10542623	5800		INTERDEPARTMENTAL CHARGES	(2,036)	-	(1,013)	-	-
58				(2,116,874)	(2,135,390)	(2,221,013)	(2,330,000)	(2,330,000)
5				381,526	1,876,069	1,665,247	861,263	667,116
426				316,769	1,830,269	1,632,863	829,463	635,316
10493000	4810		INVESTMENT EARNINGS	(928,762)	(1,160,000)	(501,980)	(527,920)	(527,920)
10493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(232,661)	-	-	-	-
10493000	4816		INVESTMENT EARNINGS (C2)	(78,938)	-	(355,068)	(406,057)	(406,057)
10493000	4820		MISC REVENUE-SALE OF PROPERTY	(97,048)	(70,000)	(1,889,743)	(90,000)	(90,000)
10493000	4850		MISC REVENUE-INSURANCE REFUNDS	(23,852)	-	(15,256)	-	-
10493000	4851		MISC REVENUE-OTHER REFUNDS	(7,303)	-	(5,329)	-	-
10493000	4895		MISC REVENUE-OTHER MISC	(6,267)	-	(1,150)	-	-
48				(1,374,831)	(1,230,000)	(2,768,526)	(1,023,977)	(1,023,977)
4				(1,374,831)	(1,230,000)	(2,768,526)	(1,023,977)	(1,023,977)
930				(1,374,831)	(1,230,000)	(2,768,526)	(1,023,977)	(1,023,977)
10				(61,881,949)	(69,720,652)	(72,070,252)	(85,108,191)	(85,605,874)
10443128	4015		IFT FROM DET FAC DEBT RESERVE	(4,740)	-	-	-	-
40				(4,740)	-	-	-	-
10443130	4290	1053	DEPT INTERGOV RECEIPTS RIG-LSR	(138,588)	(166,509)	(138,588)	(180,330)	(180,330)
10443130	4290	1054	DEPT INTERGOV RECEIPTS RIG-LSR	(218,444)	(222,011)	(109,491)	(120,223)	(120,223)
10443130	4290	1055	DEPT INTERGOV RECEIPTS RIG-LSR	(54,611)	(55,503)	(54,611)	(60,115)	(60,115)
10443130	4290	1056	DEPT INTERGOV RECEIPTS RIG-LSR	(117,356)	(111,006)	(218,982)	(240,437)	(240,437)
10443130	4290	1057	DEPT INTERGOV RECEIPTS RIG-LSR	(328,671)	(276,782)	(275,262)	(289,217)	(289,217)
42				(857,670)	(831,811)	(796,934)	(890,322)	(890,322)
10443135	4307	1081	FED GRANT-LIFE SKILLS GRANT	1,732	-	-	-	-
10443130	4371	1059	FED GRANT-OJP (LLEBG)	(26,187)	-	-	-	-
10443130	4372	1050	FED GRANT-COMM SAFE TRANS PROG	(20,802)	-	-	-	-
10443130	4407	1058	ST GRANT-GOV.CRIME COMMISSION	(27,826)	-	-	-	-
43				(73,084)	-	-	-	-
10443130	4500	1050	DEPT PERMIT CHARGES	(12,847)	(13,250)	(12,600)	(12,600)	(12,600)
10443130	4501	1050	DEPT PERMIT CHARGES-CCWL	(6,360)	(6,600)	(13,500)	(10,100)	(10,100)
10443135	4510		DEPT SERVICE CHARGES	(10,450)	(8,950)	(10,900)	(10,900)	(10,900)
10443130	4510	1050	DEPT SERVICE CHARGES-OFF COURT	(69,996)	(74,000)	(61,000)	(61,000)	(61,000)
10443130	4511	1050	DEPT SERVICE CHARGES-OFF FEES	(37,056)	(35,000)	(39,700)	(39,700)	(39,700)
10443130	4512	1050	DEPT SERVICE CHARGES-OTHR FEES	(3,052)	(2,500)	(2,200)	(2,200)	(2,200)

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10443130	4513	1050	DEPT SERVICE CHARGES-CCWL FP	(1,810)	(2,000)	(2,600)	(2,600)	(2,600)
10443135	4530		DEPT SRV CHRGS-ST REIMB-CIVLIC	(16,981)	(17,000)	(16,900)	(16,900)	(16,900)
10443135	4531		DEPT SRV CHRGS-ST REIMB-FEES	(201,684)	(162,000)	(260,200)	(260,200)	(260,200)
10443135	4532		DEPT SRV CHRGS-ST REIMB-JUV	(41)	-	-	-	-
10443135	4534		DEPT SRV CHRGS-ST REIMB-SCAAP	-	-	(22,198)	(11,100)	(11,100)
10443135	4539		DEPT SRV CHRGS-FED REIMB	(25)	-	(25)	(25)	(25)
10443130	4540	1050	DEPT SERVICE CHARGES-RESTITUTN	(192)	(200)	(863)	(863)	(863)
10443135	4560		DEPT SRV CHRGS-RESALE-MED	-	(2,400)	-	-	-
10443135	4570		DEPT SRV CHRGS-PAY PHONE	(23,974)	(22,500)	(31,000)	(31,000)	(31,000)
10443108	4570		DEPT SERVICE CHARGES-CONCESSN	-	(81,500)	(31,500)	(67,000)	(67,000)
45				(384,467)	(427,900)	(505,186)	(526,188)	(526,188)
10443128	4730		INST PROCEEDS	(3,972,718)	(420,000)	(152,073)	-	-
10443135	4730		INST PROCEEDS	(40,923)	-	-	-	-
10443130	4730	1050	INST PROCEEDS	(529,683)	-	(154,097)	-	(194,000)
47				(4,543,324)	(420,000)	(306,170)	-	(194,000)
10443130	4890	1050	MISC REVENUE-OVERAGE/SHORTAGE	(5)	-	-	-	-
10443130	4895	1050	MISC REVENUE-OTHER REVENUE	(1)	-	-	-	-
48				(6)	-	-	-	-
4				(5,863,290)	(1,259,711)	(1,608,290)	(1,416,510)	(1,610,510)
10543130	5031	1051	TRNS TO LAW ENF SPECIAL REV FD	96,596	-	-	-	-
10543130	5031	1052	TRNS TO LAW ENF SPECIAL REV FD	45,722	-	-	-	-
10543130	5031	1061	TRNS TO LAW ENF SPECIAL REV FD	-	-	8,000	-	-
10543135	5040		IFT TO GENERAL CAPITAL PROJ FD	30,000	-	-	-	-
10543130	5040	1050	IFT TO GENERAL CAPITAL PROJ FD	30,000	-	-	-	-
50				202,319	-	8,000	-	-
10543135	5121		SALARIES AND WAGES	1,465,257	1,636,342	1,513,300	1,712,099	1,712,099
10543138	5121		SALARIES AND WAGES	-	-	-	94,567	273,701
10543128	5121		SALARIES AND WAGES	49,433	54,900	56,249	55,947	55,947
10543130	5121	1050	SALARIES AND WAGES	3,543,148	3,788,421	3,915,370	4,559,100	4,331,508
10543130	5121	1053	SALARIES AND WAGES	101,225	93,997	101,005	100,633	100,633
10543130	5121	1054	SALARIES AND WAGES	125,954	128,614	66,789	67,089	67,089
10543130	5121	1055	SALARIES AND WAGES	31,391	31,466	33,688	33,545	33,545
10543130	5121	1056	SALARIES AND WAGES	70,044	67,048	134,401	134,177	134,177
10543130	5121	1057	SALARIES AND WAGES	171,649	180,367	198,256	201,265	201,265
10543130	5121	1058	SALARIES AND WAGES	28,968	-	424	-	-
10543130	5121	1060	SALARIES AND WAGES	14,884	34,864	36,157	33,545	33,545
10543128	5122		SALARIES AND WAGES - OVERTIME	-	300	2,196	1,533	1,533
10543135	5122		SALARIES AND WAGES - OVERTIME	31,187	30,000	29,000	30,000	30,000
10543130	5122	1050	SALARIES AND WAGES - OVERTIME	77,917	74,000	74,779	74,000	74,000

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10543130	5122	1053	SALARIES AND WAGES - OVERTIME	1,652	1,500	1,580	1,650	1,650
10543130	5122	1054	SALARIES AND WAGES - OVERTIME	2,348	2,000	377	1,100	1,100
10543130	5122	1055	SALARIES AND WAGES - OVERTIME	388	500	90	550	550
10543130	5122	1056	SALARIES AND WAGES - OVERTIME	1,263	1,000	1,270	2,200	2,200
10543130	5122	1057	SALARIES AND WAGES - OVERTIME	3,694	4,800	2,298	3,300	3,300
10543130	5122	1060	SALARIES AND WAGES - OVERTIME	101	500	25	550	550
10543135	5126		SALARIES & WAGES-TEMP AND PART	1,190	11,600	13,233	11,600	11,600
10543130	5126	1050	SALARIES & WAGES-TEMP AND PART	58,843	42,584	40,330	35,785	35,785
10543130	5128	1050	TRAVEL & WEARING APPAREL ALLOW	676	676	710	676	676
10543128	5132		SEPARATION ALLOWANCE	667	800	824	810	810
10543135	5132		SEPARATION ALLOWANCE	20,153	22,564	21,746	24,432	24,432
10543138	5132		SEPARATION ALLOWANCE	-	-	-	1,333	3,859
10543130	5132	1050	SEPARATION ALLOWANCE	48,884	52,169	56,261	65,327	62,118
10543130	5132	1053	SEPARATION ALLOWANCE	1,389	1,290	1,446	1,401	1,401
10543130	5132	1054	SEPARATION ALLOWANCE	1,732	1,764	947	934	934
10543130	5132	1055	SEPARATION ALLOWANCE	429	432	476	467	467
10543130	5132	1056	SEPARATION ALLOWANCE	963	919	1,913	1,868	1,868
10543130	5132	1057	SEPARATION ALLOWANCE	2,367	2,500	2,828	2,802	2,802
10543130	5132	1058	SEPARATION ALLOWANCE	391	-	6	-	-
10543130	5132	1060	SEPARATION ALLOWANCE	202	478	510	467	467
10543135	5133		401-K SUPP RET PLAN -LEO	36,280	77,268	-	-	-
10543130	5133	1050	401-K SUPP RET PLAN -LEO	166,035	181,939	-	24,859	13,479
10543130	5133	1053	401-K SUPP RET PLAN -LEO	5,144	4,775	-	-	-
10543130	5133	1054	401-K SUPP RET PLAN -LEO	6,415	6,531	-	-	-
10543130	5133	1055	401-K SUPP RET PLAN -LEO	1,589	1,599	-	-	-
10543130	5133	1056	401-K SUPP RET PLAN -LEO	3,565	3,403	-	-	-
10543130	5133	1057	401-K SUPP RET PLAN -LEO	8,767	9,259	-	-	-
10543130	5133	1060	401-K SUPP RET PLAN -LEO	749	1,769	-	-	-
10543128	5134		401-K SUPP RET PLAN -OTHER	2,472	2,800	2,932	2,874	2,874
10543135	5134		401-K SUPP RET PLAN -OTHER	38,365	6,164	77,115	86,637	86,637
10543138	5134		401-K SUPP RET PLAN -OTHER	-	-	-	4,728	13,685
10543130	5134	1050	401-K SUPP RET PLAN -OTHER	15,047	11,313	199,507	206,797	206,797
10543130	5134	1053	401-K SUPP RET PLAN -OTHER	-	-	5,129	4,968	4,968
10543130	5134	1054	401-K SUPP RET PLAN -OTHER	-	-	3,358	3,312	3,312
10543130	5134	1055	401-K SUPP RET PLAN -OTHER	-	-	1,689	1,656	1,656
10543130	5134	1056	401-K SUPP RET PLAN -OTHER	-	-	6,784	6,624	6,624
10543130	5134	1057	401-K SUPP RET PLAN -OTHER	-	-	10,028	9,935	9,935
10543130	5134	1058	401-K SUPP RET PLAN -OTHER	1,448	-	21	-	-
10543130	5134	1060	401-K SUPP RET PLAN -OTHER	-	-	1,809	1,656	1,656

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10543135	5180		RET CONTRIB-LAW ENFORCEMENT	34,528	73,900	-	8,347	8,347
10543130	5180	1050	RET CONTRIB-LAW ENFORCEMENT	158,761	173,959	-	26,538	15,409
10543130	5180	1053	RET CONTRIB-LAW ENFORCEMENT	4,918	4,565	-	-	-
10543130	5180	1054	RET CONTRIB-LAW ENFORCEMENT	6,133	6,244	-	-	-
10543130	5180	1055	RET CONTRIB-LAW ENFORCEMENT	1,519	1,528	-	-	-
10543130	5180	1056	RET CONTRIB-LAW ENFORCEMENT	3,408	3,253	-	-	-
10543130	5180	1057	RET CONTRIB-LAW ENFORCEMENT	8,383	8,851	-	-	-
10543130	5180	1060	RET CONTRIB-LAW ENFORCEMENT	716	1,691	-	-	-
10543135	5181		FICA CONTRIBUTIONS	111,435	128,395	118,998	134,158	134,158
10543138	5181		FICA CONTRIBUTIONS	-	-	-	7,234	20,938
10543128	5181		FICA CONTRIBUTIONS	3,469	4,300	4,471	4,397	4,397
10543130	5181	1050	FICA CONTRIBUTIONS	273,969	338,650	308,386	357,220	339,809
10543130	5181	1053	FICA CONTRIBUTIONS	7,614	7,306	7,848	7,601	7,601
10543130	5181	1054	FICA CONTRIBUTIONS	9,500	9,992	5,138	5,067	5,067
10543130	5181	1055	FICA CONTRIBUTIONS	2,268	2,446	2,584	2,534	2,534
10543130	5181	1056	FICA CONTRIBUTIONS	5,353	5,206	10,379	10,134	10,134
10543130	5181	1057	FICA CONTRIBUTIONS	12,940	14,166	15,342	15,201	15,201
10543130	5181	1058	FICA CONTRIBUTIONS	2,093	-	32	-	-
10543130	5181	1060	FICA CONTRIBUTIONS	1,076	2,706	2,768	2,534	2,534
10543128	5182		RET CONTRIB.- OTHER EMPLOYEES	2,417	2,700	2,864	2,811	2,811
10543138	5182		RET CONTRIB.- OTHER EMPLOYEES	-	-	-	4,624	13,384
10543135	5182		RET CONTRIB.- OTHER EMPLOYEES	37,855	6,005	75,418	76,384	76,384
10543130	5182	1050	RET CONTRIB.- OTHER EMPLOYEES	14,655	10,978	195,118	200,020	200,020
10543130	5182	1053	RET CONTRIB.- OTHER EMPLOYEES	-	-	5,016	4,859	4,859
10543130	5182	1054	RET CONTRIB.- OTHER EMPLOYEES	-	-	3,284	3,239	3,239
10543130	5182	1055	RET CONTRIB.- OTHER EMPLOYEES	-	-	1,652	1,620	1,620
10543130	5182	1056	RET CONTRIB.- OTHER EMPLOYEES	-	-	6,634	6,478	6,478
10543130	5182	1057	RET CONTRIB.- OTHER EMPLOYEES	-	-	9,807	9,717	9,717
10543130	5182	1058	RET CONTRIB.- OTHER EMPLOYEES	1,417	-	21	-	-
10543130	5182	1060	RET CONTRIB.- OTHER EMPLOYEES	-	-	1,769	1,620	1,620
10543135	5183		HEALTH INSURANCE	131,432	198,944	171,608	254,400	254,400
10543138	5183		HEALTH INSURANCE	-	-	-	21,600	40,800
10543128	5183		HEALTH INSURANCE	5,253	7,828	10,831	9,600	9,600
10543130	5183	1050	HEALTH INSURANCE	291,419	412,686	441,701	614,400	576,000
10543130	5183	1053	HEALTH INSURANCE	9,992	11,700	11,534	14,400	14,400
10543130	5183	1054	HEALTH INSURANCE	12,408	15,600	10,422	9,600	9,600
10543130	5183	1055	HEALTH INSURANCE	3,102	3,900	3,873	4,800	4,800
10543130	5183	1056	HEALTH INSURANCE	6,204	7,800	13,127	19,200	19,200
10543130	5183	1057	HEALTH INSURANCE	17,707	23,400	21,632	28,800	28,800

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10543130	5183	1058	HEALTH INSURANCE	2,327	-	-	-	-
10543130	5183	1060	HEALTH INSURANCE	1,293	3,900	5,123	4,800	4,800
10543135	5184		HEALTH INSURANCE - RETIREES	22,634	6,200	6,192	7,430	7,430
10543130	5184	1050	HEALTH INSURANCE - RETIREES	49,430	36,300	34,830	40,867	40,867
10543135	51841		HEALTH INSURANCE - RETIREES	-	22,700	23,775	24,486	24,486
10543130	51841	1050	HEALTH INSURANCE - RETIREES	-	11,300	14,367	15,714	15,714
10543135	5185		UNEMPLOYMENT CLAIMS	-	1,312	1,312	-	-
10543128	5187		DENTAL INSURANCE	520	589	545	624	624
10543135	5187		DENTAL INSURANCE	11,960	13,245	11,940	16,536	16,536
10543138	5187		DENTAL INSURANCE	-	-	-	1,404	2,652
10543130	5187	1050	DENTAL INSURANCE	25,740	27,384	28,156	39,936	37,440
10543130	5187	1053	DENTAL INSURANCE	780	776	874	936	936
10543130	5187	1054	DENTAL INSURANCE	1,040	1,034	517	624	624
10543130	5187	1055	DENTAL INSURANCE	260	259	273	312	312
10543130	5187	1056	DENTAL INSURANCE	520	517	1,048	1,248	1,248
10543130	5187	1057	DENTAL INSURANCE	1,560	1,552	1,364	1,872	1,872
10543130	5187	1060	DENTAL INSURANCE	260	259	273	312	312
10543135	5188		DENTAL INS - RETIREES UNDER 65	-	400	517	621	621
10543130	5188	1050	DENTAL INS - RETIREES UNDER 65	-	2,200	2,049	2,382	2,382
10543130	5189	1050	OTHER FRINGE BENEFITS	-	-	9,476	15,600	15,600
10543130	5189	1053	OTHER FRINGE BENEFITS	-	507	-	-	-
10543130	5189	1054	OTHER FRINGE BENEFITS	-	(3,225)	-	-	-
10543130	5189	1055	OTHER FRINGE BENEFITS	-	9	-	-	-
10543130	5189	1056	OTHER FRINGE BENEFITS	-	(4,869)	-	-	-
10543130	5189	1057	OTHER FRINGE BENEFITS	-	7,937	-	-	-
10543135	5190		LIFE INSURANCE - EMPLOYEES	-	-	1,343	-	-
10543128	5190		LIFE INSURANCE - EMPLOYEES	-	-	50	-	-
10543130	5190	1050	LIFE INSURANCE - EMPLOYEES	-	-	3,545	-	-
10543130	5190	1053	LIFE INSURANCE - EMPLOYEES	-	-	94	-	-
10543130	5190	1054	LIFE INSURANCE - EMPLOYEES	-	-	60	-	-
10543130	5190	1055	LIFE INSURANCE - EMPLOYEES	-	-	29	-	-
10543130	5190	1056	LIFE INSURANCE - EMPLOYEES	-	-	121	-	-
10543130	5190	1057	LIFE INSURANCE - EMPLOYEES	-	-	180	-	-
10543130	5190	1060	LIFE INSURANCE - EMPLOYEES	-	-	32	-	-
51				7,444,530	8,153,057	8,227,248	9,653,639	9,575,551
10543128	5211		CLEANING & JANITORIAL SUPPLIES	36,258	28,400	40,552	41,566	41,566
10543108	5211		CLEANING & JANITORIAL SUPPLIES	6,473	20,000	22,915	23,488	23,488
10543138	5211		CLEANING & JANITORIAL SUPPLIES	-	-	-	-	1,000
10543138	5212		WEARING APPARREL	-	-	-	12,400	14,232

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10543135	5212		WEARING APPARREL	31,485	37,224	37,224	49,002	49,865	49,865	
10543108	5212		WEARING APPARREL	8,771	7,000	7,000	8,600	8,815	8,815	
10543128	5212		WEARING APPARREL	91	600	600	600	615	615	
10543130	5212	1050	WEARING APPARREL	79,719	86,224	92,843	83,367	109,774	95,374	
10543130	5212	1053	WEARING APPARREL	29	5,112	5,112	2,991	4,650	4,650	
10543130	5212	1054	WEARING APPARREL	33	6,816	3,408	3,491	3,100	3,100	
10543130	5212	1055	WEARING APPARREL	162	1,704	1,704	500	1,550	1,550	
10543130	5212	1056	WEARING APPARREL	30	3,408	6,816	5,127	6,200	6,200	
10543130	5212	1057	WEARING APPARREL	512	10,224	10,224	7,500	9,299	9,299	
10543130	5212	1060	WEARING APPARREL	-	1,704	1,704	700	1,550	1,550	
10543128	5220		FOOD AND PROVISIONS	-	-	-	48	50	50	
10543135	5220		FOOD AND PROVISIONS	498,545	497,250	497,250	555,000	568,875	568,875	
10543138	5220		FOOD AND PROVISIONS	-	-	-	-	200	-	
10543130	5220	1050	FOOD AND PROVISIONS	3,331	2,100	3,300	4,500	4,600	4,600	
10543130	5220	1053	FOOD AND PROVISIONS	-	-	75	72	74	74	
10543130	5220	1054	FOOD AND PROVISIONS	-	-	50	48	50	50	
10543130	5220	1055	FOOD AND PROVISIONS	-	-	25	24	25	25	
10543130	5220	1056	FOOD AND PROVISIONS	-	-	96	96	99	99	
10543130	5220	1057	FOOD AND PROVISIONS	-	-	145	144	148	148	
10543130	5220	1060	FOOD AND PROVISIONS	-	-	25	24	25	25	
10543138	5232		AUDIO VISUAL SUPPLIES	-	-	-	-	32	500	
10543135	5232		AUDIO VISUAL SUPPLIES	549	1,900	1,900	1,000	1,950	1,950	
10543130	5232	1050	AUDIO VISUAL SUPPLIES	15	500	500	200	500	500	
10543130	5232	1053	AUDIO VISUAL SUPPLIES	-	-	-	-	10	10	
10543130	5232	1054	AUDIO VISUAL SUPPLIES	-	-	-	-	7	7	
10543130	5232	1055	AUDIO VISUAL SUPPLIES	-	-	-	-	4	4	
10543130	5232	1056	AUDIO VISUAL SUPPLIES	-	-	-	-	13	13	
10543130	5232	1057	AUDIO VISUAL SUPPLIES	-	-	-	50	19	19	
10543130	5232	1060	AUDIO VISUAL SUPPLIES	-	-	-	-	4	4	
10543135	5233		PERIODICALS, BOOKS & OTHER PUB	2,031	2,200	2,200	2,000	2,650	2,650	
10543138	5233		PERIODICALS, BOOKS & OTHER PUB	-	-	-	-	480	1,600	
10543130	5233	1050	PERIODICALS, BOOKS & OTHER PUB	11,614	12,500	12,500	12,500	16,213	14,613	
10543130	5233	1053	PERIODICALS, BOOKS & OTHER PUB	-	-	300	105	180	180	
10543130	5233	1054	PERIODICALS, BOOKS & OTHER PUB	-	-	70	70	120	120	
10543130	5233	1055	PERIODICALS, BOOKS & OTHER PUB	-	-	60	50	60	60	
10543130	5233	1056	PERIODICALS, BOOKS & OTHER PUB	-	-	240	200	239	239	
10543130	5233	1057	PERIODICALS, BOOKS & OTHER PUB	-	-	600	400	359	359	
10543130	5233	1060	PERIODICALS, BOOKS & OTHER PUB	-	-	-	-	60	60	
10543138	5235		AGRICULT, ANIMAL SUPP AND EQUIP	-	-	-	-	-	1,400	

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10543128	5235		AGRICULT, ANIMAL SUPP AND EQUIP	9	1,500	324	1,500	1,500
10543130	5235	1050	AGRICULT, ANIMAL SUPP AND EQUIP	2,785	4,000	2,500	2,500	2,500
10543138	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	-	-	616	4,300
10543135	5239	1050	MEDICAL SUPPLIES AND EQUIPMENT	81,014	75,700	114,000	117,750	117,750
10543130	5239		MEDICAL SUPPLIES AND EQUIPMENT	79	1,100	1,050	3,678	2,478
10543130	5239	1053	MEDICAL SUPPLIES AND EQUIPMENT	-	450	151	231	231
10543130	5239	1054	MEDICAL SUPPLIES AND EQUIPMENT	-	600	101	154	154
10543130	5239	1055	MEDICAL SUPPLIES AND EQUIPMENT	-	150	100	77	77
10543130	5239	1056	MEDICAL SUPPLIES AND EQUIPMENT	-	300	250	308	308
10543130	5239	1057	MEDICAL SUPPLIES AND EQUIPMENT	-	900	600	461	461
10543130	5239	1060	MEDICAL SUPPLIES AND EQUIPMENT	-	150	71	77	77
10543135	5260		PRINTING AND OFFICE SUPPLIES	15,841	35,881	21,104	17,425	17,425
10543138	5260		PRINTING AND OFFICE SUPPLIES	-	-	-	1,170	850
10543128	5260		PRINTING AND OFFICE SUPPLIES	-	1,000	1,000	1,025	1,025
10543108	5260		PRINTING AND OFFICE SUPPLIES	664	2,000	2,000	2,050	2,050
10543130	5260	1050	PRINTING AND OFFICE SUPPLIES	59,073	40,000	37,000	37,925	37,925
10543130	5260	1053	PRINTING AND OFFICE SUPPLIES	-	-	-	350	350
10543130	5260	1054	PRINTING AND OFFICE SUPPLIES	-	-	-	234	234
10543130	5260	1055	PRINTING AND OFFICE SUPPLIES	-	-	-	117	117
10543130	5260	1056	PRINTING AND OFFICE SUPPLIES	100	103	572	467	467
10543130	5260	1057	PRINTING AND OFFICE SUPPLIES	1,596	2,350	1,361	700	700
10543130	5260	1060	PRINTING AND OFFICE SUPPLIES	-	-	-	117	117
10543108	5270		INVENTORY	40,837	58,300	55,400	56,785	56,785
10543108	52701		NON-BUDGETARY YR END INVENTORY	(4,368)	-	-	-	-
10543128	5290		TOOLS AND SUPPLIES	8,462	9,300	6,300	32,133	32,133
10543138	5290		TOOLS AND SUPPLIES	-	-	-	30,190	69,000
10543135	5290	1050	TOOLS AND SUPPLIES	19,712	42,000	39,740	71,013	71,013
10543130	5290	1052	TOOLS AND SUPPLIES	101,652	164,762	164,762	271,921	213,521
10543130	5290	1053	TOOLS AND SUPPLIES	-	2,400	-	-	-
10543130	5290	1054	TOOLS AND SUPPLIES	7,855	18,588	14,216	9,056	9,056
10543130	5290	1055	TOOLS AND SUPPLIES	2,279	24,784	3,223	6,038	6,038
10543130	5290	1056	TOOLS AND SUPPLIES	1,967	6,196	4,371	3,019	3,019
10543130	5290	1057	TOOLS AND SUPPLIES	2,109	12,392	13,308	12,075	12,075
10543130	5290	1058	TOOLS AND SUPPLIES	988	15,276	11,481	18,112	18,112
10543130	5290	1059	TOOLS AND SUPPLIES	479	-	5,863	-	-
10543130	5290	1060	TOOLS AND SUPPLIES	-	7,187	3,477	3,710	3,710
10543135	5299		MISCELLANEOUS	-	2,546	2,400	3,019	3,019
10543130	5299	1050	MISCELLANEOUS	866	-	72	-	-

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OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10543135	5311	TRAVEL	168	300	300	300	300
10543130	5311	TRAVEL	1,477	1,000	1,300	1,326	1,326
10543135	5312	TRAVEL SUBSISTENCE	2,319	5,100	2,456	6,000	6,000
10543138	5312	TRAVEL SUBSISTENCE	-	-	-	544	4,500
10543130	5312	TRAVEL SUBSISTENCE	21,861	21,900	19,000	24,888	23,688
10543130	5312	TRAVEL SUBSISTENCE	-	165	74	203	203
10543130	5312	TRAVEL SUBSISTENCE	-	220	-	136	136
10543130	5312	TRAVEL SUBSISTENCE	-	55	-	68	68
10543130	5312	TRAVEL SUBSISTENCE	-	110	-	271	271
10543130	5312	TRAVEL SUBSISTENCE	187	330	1,000	406	406
10543130	5312	TRAVEL SUBSISTENCE	-	505	-	68	68
10543128	5321	TELEPHONE AND COMMUNICATIONS	-	-	-	2,400	1,200
10543135	5321	TELEPHONE AND COMMUNICATIONS	6,371	7,000	5,000	5,300	5,300
10543138	5321	TELEPHONE AND COMMUNICATIONS	-	-	-	4,370	5,000
10543130	5321	TELEPHONE AND COMMUNICATIONS	82,774	80,000	95,000	95,216	95,216
10543130	5321	TELEPHONE AND COMMUNICATIONS	2,934	-	3,500	1,310	1,310
10543130	5321	TELEPHONE AND COMMUNICATIONS	2,247	-	1,300	873	873
10543130	5321	TELEPHONE AND COMMUNICATIONS	690	-	700	437	437
10543130	5321	TELEPHONE AND COMMUNICATIONS	721	-	1,500	1,746	1,746
10543130	5321	TELEPHONE AND COMMUNICATIONS	-	-	-	2,619	2,619
10543130	5321	TELEPHONE AND COMMUNICATIONS	5,757	-	-	-	-
10543130	5321	TELEPHONE AND COMMUNICATIONS	-	-	-	437	437
10543138	5325	POSTAGE	-	-	-	920	200
10543135	5325	POSTAGE	80	200	163	200	200
10543128	5325	POSTAGE	-	100	100	100	100
10543108	5325	POSTAGE	3,417	3,500	7,200	7,632	7,632
10543130	5325	POSTAGE	6,837	5,700	6,600	6,600	6,600
10543128	5330	UTILITIES	181,304	173,000	184,000	203,440	199,240
10543138	5330	UTILITIES	-	-	-	-	1,000
10543138	5351	MAINT & REPAIRS-BUILDINGS	-	-	-	-	500
10543128	5351	MAINT & REPAIRS-BUILDINGS	69,144	178,818	119,000	128,758	128,758
10543128	5352	MAINT & REPAIRS-EQUIPMENT	4,905	4,300	104,506	6,925	6,925
10543135	5352	MAINT & REPAIRS-EQUIPMENT	9,509	13,200	13,591	14,000	14,000
10543138	5352	MAINT & REPAIRS-EQUIPMENT	-	-	-	-	1,260
10543130	5352	MAINT & REPAIRS-EQUIPMENT	10,366	22,700	14,000	23,381	23,381
10543130	5352	MAINT & REPAIRS-EQUIPMENT	96	-	130	276	276
10543130	5352	MAINT & REPAIRS-EQUIPMENT	392	-	100	184	184
10543130	5352	MAINT & REPAIRS-EQUIPMENT	50	1,000	1,000	92	92
10543130	5352	MAINT & REPAIRS-EQUIPMENT	10	100	285	368	368

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10543130	5352	1057	MAINT & REPAIRS-EQUIPMENT	-	-	100	551	551
10543130	5352	1060	MAINT & REPAIRS-EQUIPMENT	-	-	-	92	92
10543138	5353		MAINT & REPAIRS-FUEL, GAS	-	-	-	20,288	5,700
10543135	5353		MAINT & REPAIRS-VEHICLES	6,014	6,200	6,860	8,019	8,019
10543128	5353		MAINT & REPAIRS-VEHICLES	1,240	1,400	883	985	985
10543130	5353	1050	MAINT & REPAIRS-VEHICLES	127,477	128,000	136,268	219,440	170,400
10543130	5353	1053	MAINT & REPAIRS-VEHICLES	4,726	4,770	5,301	7,607	7,607
10543130	5353	1054	MAINT & REPAIRS-VEHICLES	2,938	5,280	6,944	5,071	5,071
10543130	5353	1055	MAINT & REPAIRS-VEHICLES	1,083	1,590	1,480	2,536	2,536
10543130	5353	1056	MAINT & REPAIRS-VEHICLES	6,144	3,180	4,584	10,142	10,142
10543130	5353	1057	MAINT & REPAIRS-VEHICLES	4,419	5,540	833	7,607	7,607
10543130	5353	1060	MAINT & REPAIRS-VEHICLES	-	1,590	267	1,268	1,268
10543130	5354	1050	MAINT AGREEMENTS-COMP.SOFTWARE	1,275	-	1,300	1,500	1,500
10543128	5356		MAINT & REPAIRS-LAND & IMPRVS	11,538	15,000	15,000	15,000	15,000
10543135	5356		MAINT & REPAIRS-LAND & IMPRVS	990	-	-	-	-
10543138	5356		MAINT & REPAIRS-LAND & IMPRVS	-	-	-	15,720	500
10543138	5358		M&R-VEHICLE-ROUTINE INTERDEPT	-	-	-	-	500
10543135	5358		MAINT & REPAIRS-VEH INTERDEPT	6,571	8,300	5,600	5,519	5,519
10543128	5358		MAINT & REPAIRS-VEH INTERDEPT	231	1,000	600	702	702
10543130	5358	1050	MAINT & REPAIRS-VEH INTERDEPT	120,494	103,300	114,334	121,932	121,932
10543130	5358	1053	MAINT & REPAIRS-VEH INTERDEPT	3,410	2,400	3,703	5,895	5,895
10543130	5358	1054	MAINT & REPAIRS-VEH INTERDEPT	5,752	1,600	3,330	3,930	3,930
10543130	5358	1055	MAINT & REPAIRS-VEH INTERDEPT	612	800	800	1,965	1,965
10543130	5358	1056	MAINT & REPAIRS-VEH INTERDEPT	3,590	1,600	2,900	7,859	7,859
10543130	5358	1057	MAINT & REPAIRS-VEH INTERDEPT	-	4,800	400	425	425
10543130	5358	1060	MAINT & REPAIRS-VEH INTERDEPT	-	800	-	-	-
10543130	5359	1050	MAINT & REPAIRS-VEH INT-PREVAC	-	5,977	9,819	-	-
10543130	5359	1053	M&R-VEHICLE-PREVENTABLE ACCDNT	-	797	797	-	-
10543130	5359	1054	M&R-VEHICLE-PREVENTABLE ACCDNT	-	6,782	6,970	-	-
10543135	5360		M&R-VEHICLE-NONPREVENTABLES	-	-	933	-	-
10543130	5360	1050	M&R-VEHICLE-NONPREVENTABLES	-	8,544	7,326	7,546	7,546
10543135	5370		ADVERTISING/EMPL.RECONGNITION	-	200	200	200	200
10543138	5370		ADVERTISING/EMPL.RECONGNITION	-	-	-	-	2,000
10543130	5370	1050	ADVERTISING/EMPL.RECONGNITION	840	1,000	737	1,025	1,025
10543138	5381		PROFESSIONAL SERVICES	-	-	-	540	-
10543135	5381		PROFESSIONAL SERVICES	915	2,300	2,182	3,800	3,800
10543128	5381		PROFESSIONAL SERVICES	-	-	5,000	2,400	1,200
10543130	5381	1050	PROFESSIONAL SERVICES	28,803	31,000	29,000	106,775	106,775
10543130	5381	1053	PROFESSIONAL SERVICES	130	156	181	162	162

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OrgCode	Obj	/Proj	Account Description	Actual		Current	Estimate	Request	Recomm.				
10543130	5381	1054	PROFESSIONAL SERVICES	-	208	104	-	108	108				108
10543130	5381	1055	PROFESSIONAL SERVICES	-	52	52	-	54	54				54
10543130	5381	1056	PROFESSIONAL SERVICES	195	104	758	290	216	216				216
10543130	5381	1057	PROFESSIONAL SERVICES	-	312	312	-	324	324				324
10543130	5381	1060	PROFESSIONAL SERVICES	-	-	-	31	54	54				54
10543130	5382	1050	LEGAL SERVICES	-	500	500	5,195	513	513				513
10543135	5383		MEDICAL SERVICES	182,836	144,200	144,200	313,000	320,825	320,825				320,825
10543138	5383		MEDICAL SERVICES	-	-	-	-	-	500				500
10543130	5383	1050	MEDICAL SERVICES	3,318	3,500	3,500	4,350	4,459	4,459				4,459
10543130	5383	1053	MEDICAL SERVICES	-	300	300	-	-	-				-
10543130	5383	1054	MEDICAL SERVICES	-	400	200	-	-	-				-
10543130	5383	1055	MEDICAL SERVICES	-	100	100	-	-	-				-
10543130	5383	1056	MEDICAL SERVICES	-	200	400	-	-	-				-
10543130	5383	1057	MEDICAL SERVICES	-	600	600	-	-	-				-
10543138	5395		EDUCATION EXPENSES	-	-	-	-	-	2,700				2,700
10543135	5395		EDUCATION EXPENSES	815	1,100	1,100	1,100	1,100	1,100				1,100
10543130	5395	1050	EDUCATION EXPENSES	11,285	14,700	14,700	13,000	22,350	18,750				18,750
10543130	5395	1053	EDUCATION EXPENSES	-	1,350	1,050	-	-	-				-
10543130	5395	1054	EDUCATION EXPENSES	-	1,800	900	-	-	-				-
10543130	5395	1055	EDUCATION EXPENSES	-	450	450	-	-	-				-
10543130	5395	1056	EDUCATION EXPENSES	-	900	1,800	-	-	-				-
10543130	5395	1057	EDUCATION EXPENSES	700	2,700	2,700	230	-	-				-
10543135	5430		RENTAL OF EQUIPMENT	7,293	7,200	7,200	6,636	7,536	7,536				7,536
10543138	5430		RENTAL OF EQUIPMENT	-	-	-	-	2,590	725				725
10543128	5430		RENTAL OF EQUIPMENT	153	400	400	160	400	400				400
10543130	5430	1050	RENTAL OF EQUIPMENT	22,724	58,000	58,000	25,000	28,625	28,625				28,625
10543130	5430	1053	RENTAL OF EQUIPMENT	431	1,390	1,390	700	777	777				777
10543130	5430	1054	RENTAL OF EQUIPMENT	415	1,853	927	350	518	518				518
10543130	5430	1055	RENTAL OF EQUIPMENT	155	463	463	211	259	259				259
10543130	5430	1056	RENTAL OF EQUIPMENT	389	927	1,853	580	1,035	1,035				1,035
10543130	5430	1057	RENTAL OF EQUIPMENT	978	-	700	925	1,553	1,553				1,553
10543130	5430	1058	RENTAL OF EQUIPMENT	291	-	-	-	-	-				-
10543130	5430	1060	RENTAL OF EQUIPMENT	-	-	-	-	259	259				259
10543128	5450		INSURANCE AND BONDING	1,968	2,725	2,255	2,255	2,706	2,706				2,706
10543138	5450		INSURANCE AND BONDING	-	-	-	-	10,510	10,510				10,510
10543135	5450		INSURANCE AND BONDING	36,767	48,900	72,040	72,125	86,550	86,550				86,550
10543130	5450	1050	INSURANCE AND BONDING	130,402	171,100	128,827	129,717	155,661	155,661				155,661
10543130	5450	1053	INSURANCE AND BONDING	2,831	3,414	2,914	2,909	3,151	3,151				3,151
10543130	5450	1054	INSURANCE AND BONDING	2,799	4,552	3,142	3,137	2,101	2,101				2,101

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10543130	5450	1055	INSURANCE AND BONDING	991	1,138	929	1,051	1,051
10543130	5450	1056	INSURANCE AND BONDING	1,608	2,276	1,665	4,201	4,201
10543130	5450	1057	INSURANCE AND BONDING	3,595	4,974	5,349	6,302	6,302
10543130	5450	1058	INSURANCE AND BONDING	-	-	890	-	-
10543130	5450	1060	INSURANCE AND BONDING	-	1,138	8	1,051	1,051
10543135	5450	1081	INSURANCE AND BONDING	62	-	-	-	-
10543130	5451	1050	INSURANCE DEDUCTIBLE	-	-	35,845	-	-
10543135	5491		DUES AND MEMBERSHIPS	530	500	1,000	1,000	1,000
10543138	5491		DUES AND MEMBERSHIPS	-	-	-	-	1,135
10543130	5491	1050	DUES AND MEMBERSHIPS	3,119	3,700	3,600	3,793	3,793
	52			2,193,199	2,571,636	2,895,399	3,375,848	3,268,850
10543135	5510		OFFICE FURNITURE AND EQUIPMENT	1,093	-	-	-	-
10543130	5510	1050	OFFICE FURNITURE AND EQUIPMENT	2,478	-	-	-	-
10543130	5510	1058	OFFICE FURNITURE AND EQUIPMENT	2,476	-	-	-	-
10543135	5540		VEHICLES	40,923	42,970	42,970	46,280	46,280
10543138	5540		VEHICLES	-	-	-	194,600	177,100
10543130	5540	1050	VEHICLES	462,913	443,375	418,352	692,094	449,254
10543130	5540	1053	VEHICLES	20,031	17,975	17,975	18,213	18,213
10543130	5540	1054	VEHICLES	26,708	23,966	11,983	12,142	12,142
10543130	5540	1055	VEHICLES	6,677	5,992	5,992	6,071	6,071
10543130	5540	1056	VEHICLES	13,354	11,983	23,966	24,284	24,284
10543128	5550		OTHER EQUIPMENT	-	54,607	230,934	5,150	5,150
10543138	5550		OTHER EQUIPMENT	-	-	-	67,900	67,900
10543135	5550		OTHER EQUIPMENT	-	3,000	3,000	-	-
10543130	5550	1050	OTHER EQUIPMENT	20,821	-	154,097	372,450	215,450
10543130	5550	1053	OTHER EQUIPMENT	-	-	-	11,775	11,775
10543130	5550	1054	OTHER EQUIPMENT	-	-	-	7,850	7,850
10543130	5550	1055	OTHER EQUIPMENT	-	-	-	3,925	3,925
10543130	5550	1056	OTHER EQUIPMENT	-	-	6,020	15,700	15,700
10543130	5550	1058	OTHER EQUIPMENT	3,999	-	-	-	-
10543130	5550	1059	OTHER EQUIPMENT	-	19,000	-	19,000	19,000
10543130	5580	1050	BUILDINGS AND IMPROVEMENTS	-	175,000	-	-	-
	55			601,473	797,868	915,289	1,497,434	1,080,094
10543135	5630		PAYMENTS TO OTHER GOV UNITS	25,312	23,200	50,000	50,000	50,000
	56			25,312	23,200	50,000	50,000	50,000
10543128	5730		INST PRINCIPAL	360,000	385,000	410,095	430,095	430,095
10543128	5731		INST INTEREST	368,077	285,372	115,954	112,444	112,444
10543128	5732		INST SERVICE CHARGES	2,780	2,750	2,780	2,780	2,780
10543128	5739		INST REMIT TO ESCROW AGENT	-	(160,000)	6,634	187,608	229,519

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
57				730,856	513,122	535,463	732,927	774,838
10543130	5800	1060	INTERDEPARTMENTAL CHARGES	(19,281)	(55,441)	(51,959)	(53,565)	(53,565)
58				(19,281)	(55,441)	(51,959)	(53,565)	(53,565)
5				11,178,408	12,003,442	12,579,440	15,256,283	14,695,768
431				5,315,117	10,743,731	10,971,150	13,839,773	13,085,258
10443200	4290		DEPT INTERGOV RECEIPTS RIG-LSR	-	(166,900)	(158,940)	(188,614)	(188,614)
42				-	(166,900)	(158,940)	(188,614)	(188,614)
10443200	4570		DEPT SRV CHRGS-PAY PHONE	(1,292)	(1,200)	(1,200)	(1,200)	(1,200)
45				(1,292)	(1,200)	(1,200)	(1,200)	(1,200)
4				(1,292)	(168,100)	(160,140)	(189,814)	(189,814)
10543200	5121		SALARIES AND WAGES	558,925	731,915	643,210	738,515	738,515
10543200	5122		SALARIES AND WAGES - OVERTIME	3,837	6,750	21,000	6,750	6,750
10543200	5126		SALARIES & WAGES-TEMP AND PART	41,142	38,800	54,000	37,530	37,530
10543200	5132		SEPARATION ALLOWANCE	7,595	9,700	9,500	10,508	10,508
10543200	5134		401-K SUPP RET PLAN -OTHER	28,138	35,500	34,328	37,263	37,263
10543200	5181		FICA CONTRIBUTIONS	45,849	61,328	55,773	59,884	59,884
10543200	5182		RET CONTRIB.- OTHER EMPLOYEES	27,509	35,391	33,576	36,443	36,443
10543200	5183		HEALTH INSURANCE	57,904	95,784	79,740	124,800	124,800
10543200	5184		HEALTH INSURANCE - RETIREES	7,181	3,096	6,192	7,430	7,430
10543200	51841		HEALTH INSURANCE - RETIREES	-	3,255	3,314	3,492	3,492
10543200	5185		UNEMPLOYMENT CLAIMS	-	-	21	-	-
10543200	5187		DENTAL INSURANCE	5,200	4,840	5,905	8,112	8,112
10543200	5188		DENTAL INS - RETIREES UNDER 65	-	216	517	621	621
10543200	5190		LIFE INSURANCE - EMPLOYEES	-	-	617	-	-
51				783,280	991,045	947,693	1,071,348	1,071,348
10543200	5211		CLEANING & JANITORIAL SUPPLIES	638	450	450	450	450
10543200	5220		FOOD AND PROVISIONS	62	100	800	850	850
10543200	5232		AUDIO VISUAL SUPPLIES	-	350	200	300	300
10543200	5233		PERIODICALS, BOOKS & OTHER PUB	542	500	600	615	615
10543200	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	-	800	800	800
10543200	5260		PRINTING AND OFFICE SUPPLIES	6,795	6,500	8,300	6,150	6,150
10543200	5290		TOOLS AND SUPPLIES	9,534	8,500	4,500	4,600	4,600
10543200	5311		TRAVEL	1,051	1,050	250	1,000	1,000
10543200	5312		TRAVEL SUBSISTENCE	1,816	1,000	350	1,000	1,000
10543200	5321		TELEPHONE AND COMMUNICATIONS	39,482	39,000	39,000	45,000	45,000
10543200	5325		POSTAGE	76	85	40	50	50
10543200	5330		UTILITIES	2,310	3,600	2,675	5,124	5,124
10543200	5352		MAINT & REPAIRS-EQUIPMENT	20,678	72,736	94,000	92,500	92,500
10543200	5354		MAINT AGREEMNTS-COMP.SOFTWARE	-	11,500	11,500	12,000	12,000

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10543200	5356		MAINT & REPAIRS-LAND & IMPRVS	300	-	-	-	-
10543200	5370		ADVERTISING/EMPL.RECOGNITION	830	1,000	1,000	1,000	1,000
10543200	5381		PROFESSIONAL SERVICES	-	-	70	-	-
10543200	5383		MEDICAL SERVICES	50	200	40	100	100
10543200	5395		EDUCATION EXPENSES	2,900	3,000	3,000	3,060	3,060
10543200	5410		RENTAL OF REAL PROPERTY	16,000	24,000	24,800	26,100	26,100
10543200	5450		INSURANCE AND BONDING	3,707	5,127	4,078	4,894	4,894
10543200	5491		DUES AND MEMBERSHIPS	75	135	75	175	175
52				106,846	178,833	196,528	205,768	205,768
10543200	5550		OTHER EQUIPMENT	-	25,000	-	55,000	55,000
55				-	25,000	-	55,000	55,000
5				890,127	1,194,878	1,144,221	1,332,116	1,332,116
432				888,835	1,026,778	984,081	1,142,302	1,142,302
10443300	4324	1101	FED GRANT - DOJ	-	-	(3,181)	-	-
10443300	4325	1103	FED GRANT-US HOMELAND SECURITY	-	(126,790)	(126,790)	-	-
10443300	4327	1101	FED GRANT-FEMA	(11,173)	(11,173)	(46,622)	(10,475)	(10,475)
10443300	4329	1101	FED GRANT-PRE DISASTER MITPLAN	-	-	(15,000)	-	-
10443300	4371	1101	FED GRANT-OJP TERRORISM GRANT	-	-	(47,915)	-	-
43				(11,173)	(11,173)	(239,508)	(10,475)	(10,475)
10443300	4535	1102	DEPT SRV CHRGS-AGENCY REIMB	(10,120)	(10,000)	(10,000)	(10,000)	(10,000)
45				(10,120)	(10,000)	(10,000)	(10,000)	(10,000)
4				(21,293)	(21,173)	(249,508)	(20,475)	(20,475)
10543300	5121	1101	SALARIES AND WAGES	76,261	111,311	130,328	133,211	133,211
10543300	5128	1101	TRAVEL ALLOWANCE	800	-	-	-	-
10543300	5132	1101	SEPARATION ALLOWANCE	1,030	1,600	1,838	1,878	1,878
10543300	5134	1101	401-K SUPP RET PLAN -OTHER	3,813	5,600	6,516	6,661	6,661
10543300	5181	1101	FICA CONTRIBUTIONS	5,821	8,600	9,970	10,191	10,191
10543300	5182	1101	RET CONTRIB.- OTHER EMPLOYEES	3,729	5,500	6,373	6,514	6,514
10543300	5183	1101	HEALTH INSURANCE	1,293	2,328	2,328	14,400	14,400
10543300	5184	1101	HEALTH INSURANCE - RETIREES	4,230	4,860	4,860	3,715	3,715
10543300	5187	1101	DENTAL INSURANCE	780	148	148	936	936
10543300	5188	1101	DENTAL INS - RETIREES UNDER 65	-	216	216	52	52
10543300	5190	1101	LIFE INSURANCE - EMPLOYEES	-	-	120	-	-
51				97,756	140,163	165,170	177,558	177,558
10543300	5212	1101	WEARING APPARREL	947	2,150	32,937	1,500	1,500
10543300	5212	1102	WEARING APPARREL	-	1,975	1,975	2,024	2,024
10543300	5220	1101	FOOD AND PROVISIONS	266	700	1,275	5,675	3,675
10543300	5220	1102	FOOD AND PROVISIONS	339	120	300	1,500	1,500
10543300	5232	1101	AUDIO VISUAL SUPPLIES	-	600	-	-	-

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10543300	5232	1102	AUDIO VISUAL SUPPLIES	-	600	-	-	-
10543300	5233	1101	PERIODICALS, BOOKS & OTHER PUB	1,195	1,900	500	2,328	2,328
10543300	5233	1102	PERIODICALS, BOOKS & OTHER PUB	-	500	-	-	-
10543300	5260	1101	PRINTING AND OFFICE SUPPLIES	1,877	1,900	31,078	10,580	4,000
10543300	5260	1102	PRINTING AND OFFICE SUPPLIES	1,625	1,205	350	1,910	1,910
10543300	5290	1101	TOOLS AND SUPPLIES	380	400	17,351	20,500	20,500
10543300	5290	1102	TOOLS AND SUPPLIES	522	2,460	169	5,713	5,713
10543300	5290	1103	TOOLS AND SUPPLIES	-	103,958	103,958	-	-
10543300	5311	1101	TRAVEL	1,599	3,300	200	500	500
10543300	5311	1102	TRAVEL	264	150	-	-	-
10543300	5312	1101	TRAVEL SUBSISTENCE	164	1,600	-	-	-
10543300	5312	1102	TRAVEL SUBSISTENCE	465	400	3,505	3,690	3,690
10543300	5321	1101	TELEPHONE AND COMMUNICATIONS	1,482	2,160	850	2,160	2,160
10543300	5321	1102	TELEPHONE AND COMMUNICATIONS	2,349	320	3,720	5,003	5,003
10543300	5325	1101	POSTAGE	484	400	250	300	300
10543300	5325	1102	POSTAGE	36	120	50	127	127
10543300	5352	1101	MAINT & REPAIRS-EQUIPMENT	1,127	220	755	500	500
10543300	5352	1102	MAINT & REPAIRS-EQUIPMENT	43	-	30	31	31
10543300	5353	1101	MAINT & REPAIRS-EQUIPMENT	38	50	1,972	1,673	1,673
10543300	5353	1102	MAINT & REPAIRS-EQUIPMENT	-	600	600	600	600
10543300	5358	1101	MAINT & REPAIRS-VEH INTERDEPT	549	100	1,700	1,511	1,511
10543300	5370	1101	ADVERTISING/EMPL.RECONGNITION	2,096	100	-	103	103
10543300	5381	1101	PROFESSIONAL SERVICES	2,000	2,000	45,645	2,500	2,500
10543300	5395	1101	EDUCATION EXPENSES	97	200	1,150	2,200	2,200
10543300	5395	1102	EDUCATION EXPENSES	85	300	-	-	-
10543300	5395	1103	EDUCATION EXPENSES	-	22,832	22,832	-	-
10543300	5430	1101	RENTAL OF EQUIPMENT	2,268	570	2,447	2,600	2,600
10543300	5450	1101	INSURANCE AND BONDING	257	357	722	866	866
10543300	5491	1101	DUES AND MEMBERSHIPS	75	100	125	200	200
52				22,629	27,557	276,446	76,294	67,714
10543300	5540	1101	VEHICLES	-	-	-	25,300	25,300
55				-	-	-	25,300	25,300
10543300	5699	1102	PAYMENTS TO OTHER AGENCIES	-	1,250	1,250	1,250	1,250
56				-	1,250	1,250	1,250	1,250
5				120,384	168,970	442,866	280,402	271,822
433				99,092	147,797	193,358	259,927	251,347
10443400	4290		DEPT INTERGOV RECEIPTS RIG-LSR	-	(10,800)	(10,800)	(10,800)	(10,800)
42				-	(10,800)	(10,800)	(10,800)	(10,800)
4				-	(10,800)	(10,800)	(10,800)	(10,800)

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	212,400	Current	Estimate	Request	Recomm.	225,442	225,442	225,442	
10543400	5121		SALARIES AND WAGES	181,157		217,147	230,901						
10543400	5126		SALARIES & WAGES-TEMP AND PART	-	5,400	5,400	-						
10543400	5132		SEPARATION ALLOWANCE	2,446	2,900	2,900	3,256			3,179		3,179	
10543400	5133		401-K SUPP RET PLAN -LEO	0	-	-	3			-		-	
10543400	5134		401-K SUPP RET PLAN -OTHER	9,058	10,800	10,800	11,545			11,272		11,272	
10543400	5170		BOARD MEMBER COMPENSATION	705	1,600	1,600	600			1,680		1,680	
10543400	5180		RET CONTRIB-LAW ENFORCEMENT	0	-	-	3			-		-	
10543400	5181		FICA CONTRIBUTIONS	13,172	17,300	18,186	17,710			17,375		17,375	
10543400	5182		RET CONTRIB.- OTHER EMPLOYEES	8,859	10,400	10,400	11,291			11,024		11,024	
10543400	5183		HEALTH INSURANCE	15,122	23,529	23,529	25,388			28,800		28,800	
10543400	5184		HEALTH INSURANCE - RETIREES	1,269	4,860	4,860	3,096			3,715		3,715	
10543400	51841		HEALTH INSURANCE - RETIREES	-	-	-	3,704			7,089		7,089	
10543400	5187		DENTAL INSURANCE	1,435	794	794	1,595			1,872		1,872	
10543400	5188		DENTAL INS - RETIREES UNDER 65	-	216	216	259			310		310	
10543400	5190		LIFE INSURANCE - EMPLOYEES	-	-	-	204			-		-	
51				233,224	290,199	295,832	309,555			311,758		311,758	
10543400	5211		CLEANING & JANITORIAL SUPPLIES	213	200	200	175			175		175	
10543400	5212		WEARING APPARREL	2,218	2,700	2,700	2,700			10,000		10,000	
10543400	5220		FOOD AND PROVISIONS	2,600	3,000	3,000	3,375			3,850		3,850	
10543400	5232		AUDIO VISUAL SUPPLIES	-	1,000	1,000	-			1,500		1,500	
10543400	5233		PERIODICALS, BOOKS & OTHER PUB	1,189	1,400	1,400	1,400			1,840		1,840	
10543400	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	250	250	200			500		500	
10543400	5260		PRINTING AND OFFICE SUPPLIES	3,983	2,000	2,000	4,200			3,600		3,600	
10543400	5270		INVENTORY	996	1,000	1,000	-			-		-	
10543400	5290		TOOLS AND SUPPLIES	13,237	13,075	13,075	12,750			19,075		16,075	
10543400	5299		MISCELLANEOUS	1,800	-	-	-			-		-	
10543400	5311		TRAVEL	313	250	250	-			250		250	
10543400	5312		TRAVEL SUBSISTENCE	989	3,000	3,000	1,000			5,874		5,874	
10543400	5321		TELEPHONE AND COMMUNICATIONS	4,336	5,000	5,000	4,800			5,000		5,000	
10543400	5325		POSTAGE	203	450	450	350			450		450	
10543400	5352		MAINT & REPAIRS-EQUIPMENT	797	3,500	3,500	3,100			7,469		7,469	
10543400	5353		MAINT & REPAIRS-VEHICLES	4,458	6,950	6,950	4,844			5,727		5,727	
10543400	5354		MAINT AGREEMNTS-COMP.SOFTWARE	200	1,620	1,620	1,890			2,000		2,000	
10543400	5358		MAINT & REPAIRS-VEH INTERDEPT	4,894	2,900	2,900	4,800			5,728		5,728	
10543400	5370		ADVERTISING/EMPL.RECONGNITION	972	-	-	500			500		500	
10543400	5381		PROFESSIONAL SERVICES	-	-	-	140			110		110	
10543400	5383		MEDICAL SERVICES	50	50	50	30			50		50	
10543400	5395		EDUCATION EXPENSES	602	800	800	250			1,470		1,470	
10543400	5430		RENTAL OF EQUIPMENT	303	486	486	300			360		360	

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Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10543400	5450		INSURANCE AND BONDING	3,266	4,596	7,705	9,250	9,250
10543400	5491		DUES AND MEMBERSHIPS	425	300	135	600	600
52			VEHICLES	48,041	54,527	54,644	85,378	82,378
10543400	5540		OTHER EQUIPMENT	-	29,000	28,225	58,600	58,600
10543400	5550		PAYMENTS TO OTHER AGENCIES	2,904	-	6,658	45,000	-
55			DEPT PERMIT CHARGES-BLDG/INSPT	2,904	29,000	34,883	103,600	58,600
10543400	5699		DEPT PERMIT CHARGES	498,000	498,000	514,183	574,611	574,611
56			DEPT SERVICE CHARGES	498,000	498,000	514,183	574,611	574,611
5			DEPT SERVICE CHARGES-COLL FEE	782,168	871,726	913,265	1,075,347	1,027,347
434			INST PROCEEDS	782,168	860,926	902,465	1,064,547	1,016,547
10443500	4500		MISC REVENUE-NSF CHECK FEE	(2,923,762)	(2,750,000)	(4,050,000)	(4,500,000)	(4,500,000)
10443500	4501		SALARIES AND WAGES	(253,821)	(265,500)	(354,000)	(269,000)	(269,000)
10443500	4510		SALARIES AND WAGES - OVERTIME	(3,379)	(3,000)	(2,750)	(2,750)	(2,750)
10443500	4511		TRAVEL ALLOWANCE	(750)	(2,300)	(2,700)	(2,700)	(2,700)
45			SEPARATION ALLOWANCE	(3,181,712)	(3,020,800)	(4,859,450)	(4,774,450)	(4,774,450)
10443500	4730		401-K SUPP RET PLAN -OTHER	(12,494)	-	-	-	-
47			BOARD MEMBER COMPENSATION	(12,494)	-	-	-	-
10443500	4892		FICA CONTRIBUTIONS	(170)	(300)	(180)	(180)	(180)
48			RET CONTRIB.- OTHER EMPLOYEES	(170)	(300)	(180)	(180)	(180)
4			HEALTH INSURANCE - RETIREES	(3,194,375)	(3,021,100)	(4,859,630)	(4,774,630)	(4,774,630)
10543500	5121		HEALTH INSURANCE - RETIREES	1,100,337	1,246,149	1,222,400	1,284,498	1,284,498
10543500	5122		DENTAL INSURANCE	256	200	300	200	200
10543500	5128		DENTAL INS - RETIREES UNDER 65	4,800	4,800	5,200	4,800	4,800
10543500	5132		LIFE INSURANCE - EMPLOYEES	14,858	17,100	17,250	18,114	18,114
10543500	5134		FOOD AND PROVISIONS	55,030	63,000	61,150	64,235	64,235
10543500	5170		PERIODICALS, BOOKS & OTHER PUB	990	1,000	1,500	1,000	1,000
10543500	5181		PRINTING AND OFFICE SUPPLIES	82,554	96,700	94,100	98,723	98,723
10543500	5182		TOOLS AND SUPPLIES	53,819	61,600	59,800	62,822	62,822
10543500	5183			80,911	103,728	120,355	139,200	139,200
10543500	5184			15,209	4,860	3,096	3,715	3,715
10543500	51841			-	10,347	10,856	11,034	11,034
10543500	5187			7,540	7,499	7,486	9,048	9,048
10543500	5188			-	216	43	52	52
10543500	5190			-	-	1,120	-	-
51				1,416,304	1,617,199	1,645,323	1,697,441	1,697,441
10543500	5220			-	185	853	925	925
10543500	5233			320	1,800	-	1,800	1,800
10543500	5260			9,603	10,300	21,090	11,000	11,000
10543500	5290			1,531	2,200	887	2,200	2,200

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Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10543500	5311		TRAVEL	290	200	375	385	385
10543500	5312		TRAVEL SUBSISTENCE	1,890	5,100	3,100	5,100	5,100
10543500	5321		TELEPHONE AND COMMUNICATIONS	18,753	16,300	16,400	17,300	17,300
10543500	5325		POSTAGE	4,663	4,600	4,400	4,900	4,900
10543500	5352		MAINT & REPAIRS-EQUIPMENT	669	500	693	715	715
10543500	5353		MAINT & REPAIRS-VEHICLES	19,901	21,000	22,437	26,019	26,019
10543500	5354		MAINT AGREEMNTS-COMP.SOFTWARE	-	-	126,438	41,584	41,584
10543500	5358		MAINT & REPAIRS-VEH INTERDEPT	13,484	17,100	17,468	20,080	20,080
10543500	5359		MAINT & REPAIRS-VEH INT-PREVAC	-	-	3,147	-	-
10543500	5360		M&R-VEHICLE-NONPREVENTABLES	-	1,032	1,964	-	-
10543500	5370		ADVERTISING/EMPL.RECOGNITION	-	160	160	-	-
10543500	5381		PROFESSIONAL SERVICES	505	1,260	3,760	1,476	1,476
10543500	5382		LEGAL SERVICES	3,530	3,530	7,513	3,530	3,530
10543500	5383		MEDICAL SERVICES	40	40	80	80	80
10543500	5395		EDUCATION EXPENSES	945	1,800	1,100	1,800	1,800
10543500	5430		RENTAL OF EQUIPMENT	1,977	1,700	1,687	1,730	1,730
10543500	5450		INSURANCE AND BONDING	15,860	21,934	14,237	17,084	17,084
10543500	5491		DUES AND MEMBERSHIPS	945	900	900	900	900
52				94,906	110,264	249,752	158,608	158,608
10543500	5510		OFFICE FURNITURE AND EQUIPMENT	-	273,858	183,562	-	-
10543500	5540		VEHICLES	12,494	39,400	42,252	50,000	50,000
55				12,494	39,400	225,814	50,000	50,000
10543500	5730		INST PRINCIPAL	-	312,275	26,782	26,782	26,782
10543500	5731		COPS/LEASE/INST INTEREST	-	-	37,883	38,882	38,882
57				-	312,275	64,665	65,664	65,664
5				1,523,703	2,079,138	2,144,887	1,971,713	1,971,713
435				(1,670,672)	(941,962)	(2,714,743)	(2,802,917)	(2,802,917)
10543600	5383		MEDICAL SERVICES	21,950	40,000	35,000	40,000	40,000
52				21,950	40,000	35,000	40,000	40,000
5				21,950	40,000	35,000	40,000	40,000
436				21,950	40,000	35,000	40,000	40,000
10443700	4520		DPT SRV CHRGS-3RD PRTY MDCCD	(73,755)	-	-	-	-
45				(73,755)	-	-	-	-
4				(73,755)	-	-	-	-
10543700	5699		PAYMENTS TO OTHER AGENCIES	3,070,986	3,303,566	3,303,566	3,654,301	3,654,301
56				3,070,986	3,303,566	3,303,566	3,654,301	3,654,301
5				3,070,986	3,303,566	3,303,566	3,654,301	3,654,301
437				2,997,231	3,303,566	3,303,566	3,654,301	3,654,301
10443800	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(10,590)	(58,283)	(14,717)	(15,517)	(15,517)

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
42				(10,590)	(58,283)	(14,717)	(15,517)	(15,517)
10443800	4510		DEPT SERVICE CHARGES	(32,894)	(42,000)	(42,000)	(48,000)	(48,000)
45				(32,894)	(42,000)	(42,000)	(48,000)	(48,000)
10443800	4730		INST PROCEEDS	(13,230)	-	-	-	-
47				(13,230)	-	-	-	-
10443800	4840		MISC REVENUE-CONTR/DONATIONS	(1,340)	(150)	(2,600)	(700)	(700)
10443800	4890		MISC REVENUE-OVERAGE/SHORTAGE	485	-	-	-	-
10443800	4892		MISC REVENUE-NSF CHECK FEE	(20)	-	-	-	-
48				(875)	(150)	(2,600)	(700)	(700)
4				(57,589)	(100,433)	(59,317)	(64,217)	(64,217)
10543800	5121		SALARIES AND WAGES	212,561	262,663	245,075	278,202	258,304
10543800	5126		SALARIES & WAGES-TEMP AND PART	-	-	2,945	-	-
10543800	5132		SEPARATION ALLOWANCE	2,869	3,600	3,456	3,923	3,642
10543800	5134		401-K SUPP RET PLAN -OTHER	10,628	13,200	12,254	13,910	12,915
10543800	5181		FICA CONTRIBUTIONS	15,887	20,200	18,974	21,282	19,760
10543800	5182		RET CONTRIB.- OTHER EMPLOYEES	10,395	13,000	11,984	13,604	12,631
10543800	5183		HEALTH INSURANCE	24,428	38,240	30,825	54,144	49,344
10543800	5187		DENTAL INSURANCE	2,600	2,605	2,165	3,519	3,207
10543800	5190		LIFE INSURANCE - EMPLOYEES	-	-	196	-	-
51				279,368	353,508	327,874	388,584	359,803
10543800	5211		CLEANING & JANITORIAL SUPPLIES	3,644	3,259	3,300	3,383	3,383
10543800	5212		WEARING APPARREL	149	240	792	992	812
10543800	5220		FOOD AND PROVISIONS	125	100	100	103	103
10543800	5232		AUDIO VISUAL SUPPLIES	-	100	-	-	-
10543800	5233		PERIODICALS, BOOKS & OTHER PUB	-	90	256	262	262
10543800	5235		AGRICULT, ANIMAL SUPP AND EQUIP	11,522	13,656	13,656	16,000	16,000
10543800	5239		MEDICAL SUPPLIES AND EQUIPMENT	404	544	833	984	984
10543800	5260		PRINTING AND OFFICE SUPPLIES	4,396	2,150	6,171	4,747	4,747
10543800	5290		TOOLS AND SUPPLIES	6,868	5,412	5,412	5,547	5,547
10543800	5299		MISCELLANEOUS	750	-	-	-	-
10543800	5311		TRAVEL	-	-	27	28	28
10543800	5312		TRAVEL SUBSISTENCE	358	810	310	480	400
10543800	5321		TELEPHONE AND COMMUNICATIONS	10,078	9,600	10,700	11,342	11,342
10543800	5325		POSTAGE	73	108	108	113	113
10543800	5330		UTILITIES	10,696	11,330	10,019	10,621	10,621
10543800	5351		MAINT & REPAIRS-BUILDINGS	92	250	336	346	346
10543800	5352		MAINT & REPAIRS-EQUIPMENT	394	800	695	800	800
10543800	5353		MAINT & REPAIRS-VEHICLES	9,244	16,145	10,117	11,746	11,746
10543800	5358		MAINT & REPAIRS-VEH INTERDEPT	9,037	9,400	8,600	10,754	10,754

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.					
10543800	5370		ADVERTISING/EMPL.RECONGNITION	4,096	2,135	3,800	3,895	3,895				3,895	
10543800	5381		PROFESSIONAL SERVICES	826	2,340	701	893	893				893	
10543800	5382		LEGAL SERVICES	-	500	-	-	-				-	
10543800	5383		MEDICAL SERVICES	29,305	36,500	27,000	30,000	30,000				30,000	
10543800	5392		LAUNDRY AND DRY CLEANING	4,737	4,917	4,362	4,600	4,600				4,600	
10543800	5395		EDUCATION EXPENSES	250	980	50	490	490				440	
10543800	5430		RENTAL OF EQUIPMENT	447	396	853	874	874				874	
10543800	5450		INSURANCE AND BONDING	4,318	5,972	4,419	5,303	5,303				5,303	
10543800	5491		DUES AND MEMBERSHIPS	125	335	125	335	335				335	
52				111,935	128,069	112,742	124,638	124,328				124,328	
10543800	5540		VEHICLES	13,230	16,500	12,481	-	-				-	
55				13,230	16,500	12,481	-	-				-	
5			COPS/LEASE/INST PRINCIPAL	-	-	350	350	350				350	
438			COPS/LEASE/INST INTEREST	-	-	496	509	509				509	
57				-	-	846	859	859				859	
5			PAYMENTS TO OTHER GOV UNITS	404,533	498,077	453,943	514,081	484,990				484,990	
439				346,944	397,644	394,626	449,864	420,773				420,773	
20				139,895	162,000	100,000	125,000	125,000				125,000	
5				139,895	162,000	100,000	125,000	125,000				125,000	
439				139,895	162,000	100,000	125,000	125,000				125,000	
20				8,920,560	15,740,480	14,169,503	17,772,797	16,932,611				16,932,611	
10449100	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(14,836)	(27,500)	-	-	-				-	
42				(14,836)	(27,500)	-	-	-				-	
10449100	4510		DEPT SERVICE CHARGES	(15,117)	(15,000)	(19,000)	(20,000)	(20,000)				(20,000)	
45				(15,117)	(15,000)	(19,000)	(20,000)	(20,000)				(20,000)	
4				(29,953)	(42,500)	(19,000)	(20,000)	(20,000)				(20,000)	
10549100	5068		TRNS TO STORMWATER FUND	-	139,648	91,245	154,820	154,820				154,820	
50				-	139,648	91,245	154,820	154,820				154,820	
10549100	5121		SALARIES AND WAGES	262,098	198,100	205,115	204,282	204,282				204,282	
10549100	5128		TRAVEL ALLOWANCE	4,800	4,800	5,200	4,800	4,800				4,800	
10549100	5132		SEPARATION ALLOWANCE	3,538	2,700	2,900	2,880	2,880				2,880	
10549100	5134		401-K SUPP RET PLAN -OTHER	13,105	10,000	10,260	10,214	10,214				10,214	
10549100	5170		BOARD MEMBER COMPENSATION	2,010	3,264	2,000	2,050	2,050				2,050	
10549100	5181		FICA CONTRIBUTIONS	19,636	15,800	17,129	16,152	16,152				16,152	
10549100	5182		RET CONTRIB.- OTHER EMPLOYEES	12,817	9,700	10,030	9,989	9,989				9,989	
10549100	5183		HEALTH INSURANCE	15,122	15,600	17,550	19,200	19,200				19,200	
10549100	5184		HEALTH INSURANCE - RETIREES	6,180	8,000	6,192	7,430	7,430				7,430	
10549100	5187		DENTAL INSURANCE	1,300	1,034	1,102	1,248	1,248				1,248	

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.					
10549100	5188		DENTAL INS - RETIREES UNDER 65	-	400	302	363	363					
10549100	5190		LIFE INSURANCE - EMPLOYEES	-	-	184	-	-					
	51			340,606	269,398	277,742	278,608	278,608					
10549100	5220		FOOD AND PROVISIONS	94	100	700	956	980					
10549100	5233		PERIODICALS, BOOKS & OTHER PUB	458	1,000	700	1,000	1,000					
10549100	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	-	58	90	90					
10549100	5260		PRINTING AND OFFICE SUPPLIES	8,498	4,900	3,630	4,300	4,300					
10549100	5299		MISCELLANEOUS	87	500	59	-	-					
10549100	5311		TRAVEL	1,634	1,500	1,490	1,500	1,500					
10549100	5312		TRAVEL SUBSISTENCE	2,411	2,200	900	2,200	2,200					
10549100	5325		POSTAGE	1,999	1,900	3,720	3,950	3,950					
10549100	5352		MAINT & REPAIRS-EQUIPMENT	559	500	396	500	500					
10549100	5370		ADVERTISING/EMPL.RECOGNITION	946	2,000	1,000	2,000	2,000					
10549100	5381		PROFESSIONAL SERVICES	43,191	70,000	4,900	80,108	80,108					
10549100	5382		LEGAL SERVICES	-	-	-	6,000	6,000					
10549100	5383		MEDICAL SERVICES	40	40	30	40	40					
10549100	5395		EDUCATION EXPENSES	1,080	2,200	1,435	2,200	2,200					
10549100	5430		RENTAL OF EQUIPMENT	1,888	2,000	2,021	2,063	2,063					
10549100	5450		INSURANCE AND BONDING	1,056	1,200	1,947	2,336	2,336					
10549100	5491		DUES AND MEMBERSHIPS	1,107	1,200	1,085	1,200	1,200					
	52			65,049	91,240	24,327	110,467	110,467					
10549100	5630		PAYMENTS TO OTHER GOV UNITS	5,100	5,100	10,135	6,170	6,170					
10549100	5699		PAYMENTS TO OTHER AGENCIES	-	1,500	1,500	1,500	1,500					
	5			5,100	6,600	11,635	7,670	7,670					
491				410,755	506,886	522,071	404,282	551,565					
10549200	5121		SALARIES AND WAGES	380,802	464,386	479,571	385,282	531,565					
10549200	5128		TRAVEL ALLOWANCE	82,081	111,400	95,888	27,080	-					
10549200	5132		SEPARATION ALLOWANCE	2,800	4,800	4,800	-	-					
10549200	5134		401-K SUPP RET PLAN -OTHER	1,108	1,600	1,600	390	-					
10549200	5181		FICA CONTRIBUTIONS	4,104	5,600	5,600	1,370	-					
10549200	5182		RET CONTRIB.- OTHER EMPLOYEES	6,136	8,900	5,960	1,890	-					
10549200	5183		HEALTH INSURANCE	4,014	5,500	5,500	1,330	-					
10549200	5184		HEALTH INSURANCE - RETIREES	4,912	7,800	4,990	4,990	-					
10549200	5187		DENTAL INSURANCE	3,312	3,096	3,096	3,096	3,715					
10549200	5188		DENTAL INS - RETIREES UNDER 65	520	517	240	-	-					
10549200	5190		LIFE INSURANCE - EMPLOYEES	-	216	259	310	310					
	51			108,986	149,429	130,977	40,666	4,025					
10549200	5220		FOOD AND PROVISIONS	1,542	5,500	1,610	-	-					

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10549200	5233		PERIODICALS, BOOKS & OTHER PUB	331	500	125	-	-
10549200	5260		PRINTING AND OFFICE SUPPLIES	5,692	5,100	1,415	-	-
10549200	5290		TOOLS AND SUPPLIES	41	-	6	-	-
10549200	5299		MISCELLANEOUS	25	-	-	-	-
10549200	5311		TRAVEL	6,032	5,000	470	-	-
10549200	5312		TRAVEL SUBSISTENCE	2,098	2,000	145	-	-
10549200	5321		TELEPHONE AND COMMUNICATIONS	1,962	3,000	931	-	-
10549200	5325		POSTAGE	524	4,000	185	-	-
10549200	5352		MAINT & REPAIRS-EQUIPMENT	660	1,000	630	-	-
10549200	5370		ADVERTISING/EMPL.RECOGNITION	8,585	25,000	13,440	-	-
10549200	5381		PROFESSIONAL SERVICES	31,115	40,000	23,532	-	-
10549200	5382		LEGAL SERVICES	-	-	14,852	-	-
10549200	5393		TEMPORARY HELP SERVICES	-	1,000	-	-	-
10549200	5395		EDUCATION EXPENSES	600	2,300	-	-	-
10549200	5410		RENTAL OF REAL PROPERTY	250	-	-	-	-
10549200	5430		RENTAL OF EQUIPMENT	2,140	2,700	1,888	-	-
10549200	5450		INSURANCE AND BONDING	435	603	2,988	-	-
10549200	5491		DUES AND MEMBERSHIPS	595	2,000	435	-	-
52				62,628	99,703	62,652	-	-
10549200	5699		PAYMENTS TO OTHER AGENCIES	113,166	81,000	354,242	562,443	562,443
5				113,166	81,000	354,242	562,443	562,443
492				284,780	330,132	457,560	566,468	566,468
10549300	5699		PAYMENTS TO OTHER AGENCIES	284,780	330,132	457,560	566,468	566,468
56				-	-	-	10,000	-
5				-	-	-	10,000	-
493				-	-	-	10,000	-
10449501	4510		DEPT SRV CHRGS	(2,160)	(2,200)	(2,200)	(2,200)	(2,200)
10449543	4510		DEPT SRV CHRGS	-	-	(5,280)	(5,331)	(5,331)
10449542	4510		DEPT SERVICE CHARGES	(14,815)	-	(13,950)	(14,090)	(14,090)
10449540	4510		DEPT SERVICE CHARGES	(1,160)	(1,200)	(1,200)	(1,200)	(1,200)
45				(18,135)	(3,400)	(22,630)	(22,821)	(22,821)
4				(18,135)	(3,400)	(22,630)	(22,821)	(22,821)
10549501	5040		TRNS TO GENERAL CAP PROJ FD	-	-	1,528,835	-	-
50				-	-	1,528,835	-	-
10549501	5121		SALARIES AND WAGES	945	22,326	10,700	86,640	22,773
10549501	5132		SEPARATION ALLOWANCE	13	400	160	1,222	321
10549501	5134		401-K SUPP RET PLAN -OTHER	47	1,200	540	4,332	1,139
10549501	5181		FICA CONTRIBUTIONS	72	1,800	820	6,628	1,742

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10549501	5182	RET CONTRIB.- OTHER EMPLOYEES	46	1,100	530	4,237	1,114
10549501	5183	HEALTH INSURANCE	-	3,900	1,460	14,400	4,800
10549501	5187	DENTAL INSURANCE	260	259	125	936	312
10549501	5190	LIFE INSURANCE - EMPLOYEES	-	-	25	-	-
51			1,383	30,985	14,360	118,395	32,201
10549501	5211	CLEANING & JANITORIAL SUPPLIES	18	25	25	30	30
10549501	5212	WEARING APPARREL	-	250	261	275	275
10549542	5212	WEARING APPARREL	-	-	750	270	270
10549541	5220	FOOD AND PROVISIONS	87	-	-	-	-
10549540	5220	FOOD AND PROVISIONS	890	1,000	1,000	1,000	1,000
10549543	5220	FOOD AND PROVISIONS	-	-	4,400	4,500	4,500
10549501	5220	FOOD AND PROVISIONS	1,939	3,000	1,500	2,400	2,400
10549501	5232	AUDIO VISUAL SUPPLIES	286	700	10	500	500
10549540	5232	AUDIO VISUAL SUPPLIES	145	200	-	200	200
10549541	5232	AUDIO VISUAL SUPPLIES	275	-	-	-	-
10549541	5233	PERIODICALS, BOOKS & OTHER PUB	54	-	-	-	-
10549540	5233	PERIODICALS, BOOKS & OTHER PUB	1,802	1,500	1,150	1,500	1,500
10549543	5233	PERIODICALS, BOOKS & OTHER PUB	-	-	420	430	430
10549501	5233	PERIODICALS, BOOKS & OTHER PUB	1,660	1,000	1,026	1,500	1,000
10549501	5235	AGRICULT, ANIMAL SUPP AND EQUIP	300	350	350	350	350
10549501	5260	PRINTING AND OFFICE SUPPLIES	15,459	16,000	16,000	18,900	18,900
10549543	5260	PRINTING AND OFFICE SUPPLIES	-	-	60	70	70
10549540	5260	PRINTING AND OFFICE SUPPLIES	1,295	1,500	1,500	1,500	1,500
10549541	5260	PRINTING AND OFFICE SUPPLIES	295	-	-	-	-
10549540	5290	TOOLS AND SUPPLIES	756	1,000	200	1,000	1,000
10549501	5290	TOOLS AND SUPPLIES	36	150	80	2,150	2,150
10549501	5299	MISCELLANEOUS	-	-	70	-	-
10549540	5311	TRAVEL	-	400	292	400	400
10549501	5311	TRAVEL	1,017	5,400	1,390	3,500	3,500
10549501	5312	TRAVEL SUBSISTENCE	1,049	2,700	1,270	1,850	1,850
10549540	5312	TRAVEL SUBSISTENCE	-	400	81	400	400
10549543	5312	TRAVEL SUBSISTENCE	-	-	200	81	81
10549501	5321	TELEPHONE AND COMMUNICATIONS	3,626	4,500	3,600	4,770	4,770
10549501	5325	POSTAGE	1,133	1,500	1,500	3,350	3,350
10549540	5325	POSTAGE	-	300	37	300	300
10549541	5325	POSTAGE	203	-	-	-	-
10549501	5352	MAINT & REPAIRS-EQUIPMENT	1,424	3,800	1,152	1,152	1,152
10549540	5353	MAINT & REPAIRS-VEHICLES	815	500	500	500	500
10549501	5353	MAINT & REPAIRS-VEHICLES	-	500	114	177	177

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.					
10549501	5358		MAINT & REPAIRS-VEH INTERDEPT	14	1,900	200	302	302					
10549501	5370		ADVERTISING/EMPL.RECOGNITION	4,964	5,500	5,400	5,535	5,535					
10549540	5370		ADVERTISING/EMPL.RECOGNITION	494	1,000	1,000	1,000	1,000					
10549541	5370		ADVERTISING/EMPL.RECOGNITION	1,440	-	-	-	-					
10549543	5381		PROFESSIONAL SERVICES	-	-	200	250	250					
10549540	5381		PROFESSIONAL SERVICES	400	2,000	-	2,000	2,000					
10549501	5383		MEDICAL SERVICES	20	-	20	50	50					
10549501	5393		TEMPORARY HELP SERVICES	304	500	500	1,300	1,300					
10549540	5393		TEMPORARY HELP SERVICES	-	700	700	700	700					
10549540	5395		EDUCATION EXPENSES	9,402	2,500	1,200	2,500	2,500					
10549501	5395		EDUCATION EXPENSES	783	1,800	1,000	1,800	1,800					
10549542	5395		EDUCATION EXPENSES	8,629	-	13,200	13,820	13,820					
10549542	5410		RENTAL OF REAL PROPERTY	146	-	-	-	-					
10549501	5410		RENTAL OF REAL PROPERTY	1,025	1,500	1,000	1,000	1,000					
10549540	5410		RENTAL OF REAL PROPERTY	150	500	256	500	500					
10549540	5430		RENTAL OF EQUIPMENT	1,100	1,000	-	1,000	1,000					
10549501	5430		RENTAL OF EQUIPMENT	2,469	2,600	2,323	2,600	2,600					
10549542	5430		RENTAL OF EQUIPMENT	1,050	-	-	-	-					
10549501	5450		INSURANCE AND BONDING	514	711	1,774	2,129	2,129					
10549540	5450		INSURANCE AND BONDING	-	300	-	-	-					
10549501	5491		DUES AND MEMBERSHIPS	1,029	1,000	1,235	1,770	1,770					
	52			68,495	70,186	68,946	91,311	90,291					
10549501	5570		LAND AND IMPROVEMENTS	-	-	-	200,000	-					
	55			-	-	-	200,000	-					
10549501	5630		PAYMENTS TO OTHER GOV UNITS	188,273	192,400	187,110	229,914	219,914					
10549501	5699		PAYMENTS TO OTHER AGENCIES	6,500	6,500	6,500	6,500	6,500					
	56			194,773	198,900	193,610	236,414	226,414					
10549545	5730		COPS/LEASE/INST PRINCIPAL	-	-	105,809	105,809	105,809					
10549545	5731		COPS/LEASE/INST INTEREST	-	-	149,666	153,606	153,606					
	57			-	-	255,475	259,415	259,415					
5				264,650	300,071	1,832,543	2,061,226	905,535					
495				246,516	296,671	1,829,143	2,038,596	882,714					
10449600	4490	1240	ST GRANT-NC DEPT NR & CD	(19,200)	(20,000)	(20,000)	(20,000)	(20,000)					
	43			(19,200)	(20,000)	(20,000)	(20,000)	(20,000)					
4				(19,200)	(20,000)	(20,000)	(20,000)	(20,000)					
10549600	5121	1240	SALARIES AND WAGES	102,780	102,600	106,260	105,669	105,669					
10549600	5132	1240	SEPARATION ALLOWANCE	1,388	1,400	1,500	1,490	1,490					
10549600	5134	1240	401-K SUPP RET PLAN -OTHER	5,139	5,200	5,320	5,283	5,283					
10549600	5181	1240	FICA CONTRIBUTIONS	7,862	7,900	8,130	8,084	8,084					

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10549600	5182	1240	RET CONTRIB.- OTHER EMPLOYEES	5,026	5,100	5,200	5,167	5,167
10549600	5183	1240	HEALTH INSURANCE	9,306	11,700	10,380	14,400	14,400
10549600	5187	1240	DENTAL INSURANCE	780	776	819	936	936
10549600	5190	1240	LIFE INSURANCE - EMPLOYEES	-	-	96	-	-
51				132,281	134,676	137,705	141,029	141,029
10549600	5220	1240	FOOD AND PROVISIONS	-	-	72	75	75
10549600	5233	1240	PERIODICALS, BOOKS & OTHER PUB	-	-	-	120	120
10549600	5260	1240	PRINTING AND OFFICE SUPPLIES	-	1,900	-	4,000	4,000
10549600	5311	1240	TRAVEL	166	600	200	600	600
10549600	5312	1240	TRAVEL SUBSISTENCE	751	1,700	100	1,700	1,700
10549600	5325	1240	POSTAGE	148	300	185	300	300
10549600	5352	1240	MAINT & REPAIRS-EQUIPMENT	-	-	100	250	250
10549600	5353	1240	MAINT & REPAIRS-VEHICLES	299	600	262	415	415
10549600	5358	1240	MAINT & REPAIRS-VEH INTERDEPT	570	900	600	903	903
10549600	5383	1240	MEDICAL SERVICES	-	-	10	20	20
10549600	5395	1240	EDUCATION EXPENSES	429	500	200	500	500
10549600	5450	1240	INSURANCE AND BONDING	1,313	1,817	1,248	1,498	1,498
10549600	5491	1240	DUES AND MEMBERSHIPS	1,127	1,200	1,152	1,200	1,200
52				4,804	9,517	4,129	11,581	11,581
10549600	5510	1240	OFFICE FURNITURE AND EQUIPMENT	-	1,048	4,848	-	-
55				-	1,048	4,848	-	-
5				137,085	144,193	146,682	152,610	152,610
496				117,885	124,193	126,682	132,610	132,610
10549700	5699		PAYMENTS TO OTHER AGENCIES	39,658	50,081	50,081	48,738	35,938
56				39,658	50,081	50,081	48,738	35,938
5				39,658	50,081	50,081	48,738	35,938
497				39,658	50,081	50,081	48,738	35,938
50				1,069,641	1,265,463	3,058,201	2,172,095	1,852,081
10451150	4290	1327	DEPT INTERGOV RECEIPTS RIG-LSR	(282,240)	(392,102)	(717)	-	-
10451151	4290	1350	DEPT INTERGOV RECEIPTS RIG-LSR	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
42				(283,240)	(393,102)	(1,717)	(1,000)	(1,000)
10451150	4313	1320	FED GRANT-BIOTERRORISM	(29,841)	(4,000)	-	-	-
10451150	4313	1329	FED GRANT-NC DEHNR-MCH BG	(38,599)	(38,599)	(38,599)	(38,599)	(38,599)
10451150	4313	1336	FED GRANT-NC DEHNR-BCC/WW PROJ	(14,433)	(14,520)	(14,520)	(14,520)	(14,520)
10451150	4313	1337	FED GRANT-NC DEHNR	-	(48,965)	(93,832)	(71,601)	(71,601)
10451153	4313	1371	FED GRANT-NC DEHNR-TIM	(24,292)	-	-	-	-
10451152	4316	1360	FED GRANT-FOR WIC PROGRAMS	(340,669)	(364,161)	(395,396)	(419,244)	(419,244)
10451150	4320	1321	FEDERAL GRANT - IAP	(37,236)	(37,236)	(39,495)	(37,236)	(37,236)
10451150	4321	1321	FEDERAL GRANT - SI	(17,486)	-	-	-	-

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10451151	4322	1350	FED GRANT-US DEPT HEALTH & HR	(15,491)	(14,989)	(14,989)	(14,989)	(14,989)
10451150	4344	1324	FED GRANT-BLOCK GRANT-FP	(103,081)	(106,494)	(139,361)	(106,494)	(106,494)
10451150	4345	1327	FED GRANT-MCH BLOCK GRANT	(37,237)	(38,768)	(38,768)	(38,768)	(38,768)
10451153	4345	1370	FED GRANT-MCH BLOCK GRANT	(106,467)	(123,704)	(46,174)	(46,174)	(46,174)
10451150	4346	1327	FED GRANT-DIV MED ASSIST-MEDC	-	-	(38,873)	(38,873)	(38,873)
10451150	4366	1323	FED GRANT-FOR CANCER PROGRAMS	(20,027)	(20,027)	(25,099)	(20,027)	(20,027)
10451150	4367	1320	FED GRANT - RYAN WHITE HIV	(1,400)	-	-	-	-
10451101	4411	1300	ST GRANT-FOR HEALTH ADMIN	(38,108)	(38,388)	(38,388)	(38,388)	(38,388)
10451150	4413	1320	ST GRANT-NC DEPT EHNR	(23,967)	(23,967)	(23,967)	(23,967)	(23,967)
10451150	4413	1327	ST GRANT-NC DEPT EHNR	(997)	-	(290)	-	-
10451150	4413	1328	ST GRANT-NC DEPT EHNR-ORTHO	(8)	-	-	-	-
10451150	4413	1330	ST GRANT-NC DEPT EHNR	(4,950)	(1,000)	(11,400)	(1,000)	(1,000)
10451150	4413	1332	ST GRANT-NC DEPT EHNR	(1,604)	(1,150)	(1,150)	(1,150)	(1,150)
10451150	4413	1336	ST GRANT-NC DEPT EHNR	248	-	-	-	-
10451151	4413	1352	ST GRANT-NC DEPT EHNR	(6,399)	-	-	-	-
10451153	4413	1371	ST GRANT-NC DEPT EHNR	(2,208)	(26,500)	(26,500)	(26,500)	(26,500)
10451154	4413	1390	ST GRANT-NC DEPT EHNR	(18,181)	(6,000)	(6,750)	(11,040)	(11,040)
10451150	4420	1321	ST GRANT-CHILDHOOD IMMUNIZATN	(2,514)	-	-	-	-
10451150	4442	1324	ST GRANT-MCH BLOCK GRANT	(12,451)	(5,000)	(5,000)	(5,000)	(5,000)
10451151	4442	1350	ST GRANT-PREVHLTH BLOCK GRANT	(5,520)	(6,022)	(6,022)	(6,022)	(6,022)
10451153	4445	1370	ST GRANT - HIGH RISK	-	-	(60,293)	(60,293)	(60,293)
10451150	4447	1335	STATE GRANT - SMART START	(54,988)	(71,451)	(72,300)	(72,300)	(72,300)
10451152	4447	1360	STATE GRANT - SMART START	(21,400)	(19,953)	(22,470)	(22,470)	(22,470)
		43		(979,309)	(938,433)	(1,033,597)	(1,114,655)	(1,114,655)
				(211,335)	(274,758)	(203,000)	(239,350)	(239,350)
				(1,577)	-	-	-	-
				(2,644)	(4,290)	(2,500)	(2,500)	(2,500)
				(26,970)	(14,500)	-	-	-
				(10,150)	(16,582)	(9,000)	(23,582)	(23,582)
				-	-	(11,757)	(9,000)	(9,000)
				(128,661)	(149,306)	(158,129)	(161,000)	(161,000)
				(546,996)	(520,697)	(511,829)	(511,000)	(511,000)
				(114,387)	(121,487)	(110,000)	(110,000)	(110,000)
				(221,926)	(217,059)	(190,755)	(200,000)	(200,000)
				(434,489)	(460,899)	(512,638)	(515,000)	(515,000)
				(16,453)	(13,000)	-	-	-
				-	-	(20,000)	(21,000)	(21,000)
				(65,083)	(39,444)	(47,500)	(60,000)	(60,000)
				(231)	(494)	(220)	(300)	(300)

*****FY 02-03**** *****FY 03-04***** *****FY 04-05*****

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10451150	4521	1324	DEPT SERVICE CHARGES-PTNT FEES	(92,154)	(87,474)	(80,000)	(90,000)	(90,000)
10451150	4521	1327	DEPT SERVICE CHARGES-PTNT FEES	(23,322)	(19,618)	(21,529)	(50,000)	(50,000)
10451150	4521	1334	DEPT SRV CHRGS-PATIENT FEES	(49,256)	(22,736)	(32,000)	(62,511)	(62,511)
10451153	4521	1370	DEPT SERVICE CHARGES-PTNT FEES	(76,362)	(85,000)	(65,000)	(86,200)	(86,200)
45				(2,021,996)	(2,047,344)	(1,975,857)	(2,141,443)	(2,141,443)
10451154	4730	1390	INST PROCEEDS	(37,482)	-	-	-	-
47				(37,482)	-	-	-	-
10451150	4840	1320	MISC REVENUE-CONTR/DONATIONS	(1,550)	-	-	-	-
10451151	4840	1350	MISC REVENUE-CONTR/DONATIONS	(24,708)	(1,800)	(4,068)	(3,000)	(3,000)
10451151	4840	1353	MISC REVENUE-CONTR/DONATIONS	(18,996)	-	(35,962)	-	-
10451152	4840	1361	MISC REVENUE-CONTR/DONATIONS	(16,000)	(15,000)	-	-	-
10451151	4841	1350	MISC REVENUE-CONTR/DONATIONS	-	(27,069)	(500)	-	-
10451101	4890	1300	MISC REVENUE-OVERAGE/SHORTAGE	1,178	-	(19)	-	-
10451154	4890	1390	MISC REVENUE-OVERAGE/SHORTAGE	(5)	-	-	-	-
10451101	4892	1300	MISC REVENUE-NSF CHECK FEE	(40)	-	(60)	-	-
10451154	4892	1390	MISC REVENUE-NSF CHECK FEE	(20)	-	-	-	-
10451101	4895	1300	HEALTH - OTHER REVENUE	(4,686)	-	(1,585)	-	-
48				(64,827)	(16,800)	(42,194)	(3,000)	(3,000)
4				(3,386,854)	(3,395,679)	(3,517,912)	(3,260,098)	(3,260,098)
10551101	5121	1300	SALARIES AND WAGES	824,389	933,060	907,000	65,369	35,602
10551150	5121	1320	SALARIES AND WAGES	18,526	20,546	20,986	284,059	284,059
10551150	5121	1321	SALARIES AND WAGES	30,710	46,584	46,800	109,200	109,200
10551150	5121	1323	SALARIES AND WAGES	11,957	11,838	12,100	47,265	47,265
10551150	5121	1324	SALARIES AND WAGES	217,816	219,570	222,000	359,664	359,664
10551150	5121	1327	SALARIES AND WAGES	497,669	704,827	374,000	416,112	416,112
10551150	5121	1329	SALARIES AND WAGES	158,015	117,749	120,853	138,661	138,661
10551150	5121	1330	SALARIES AND WAGES	-	-	-	2,467	2,467
10551150	5121	1334	SALARIES AND WAGES	40,717	47,441	48,692	51,295	51,295
10551150	5121	1335	SALARIES AND WAGES	29,032	36,931	37,905	44,030	44,030
10551150	5121	1336	SALARIES AND WAGES	9,504	7,892	8,100	16,256	16,256
10551151	5121	1350	SALARIES AND WAGES	17,719	17,457	22,355	75,433	75,433
10551152	5121	1360	SALARIES AND WAGES	214,882	235,106	241,816	309,058	309,058
10551153	5121	1370	SALARIES AND WAGES	443,512	453,676	465,637	617,942	617,942
10551153	5121	1371	SALARIES AND WAGES	8,237	8,298	8,829	38,855	38,855
10551154	5121	1390	SALARIES AND WAGES	751,766	758,792	778,797	816,217	816,217
10551150	5122	1321	SALARIES AND WAGES - OVERTIME	528	-	-	-	-
10551101	5126	1300	SALARIES & WAGES-TEMP AND PART	153	-	-	-	-
10551150	5126	1324	SALARIES & WAGES-TEMP AND PART	-	-	-	4,500	4,500
10551150	5126	1327	SALARIES & WAGES-TEMP AND PART	13,912	32,323	48,679	50,089	50,089

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10551150	5126	1332	SALARIES & WAGES-TEMP AND PART	-	-	1,068	-	-
10551151	5126	1350	SALARIES & WAGES-TEMP AND PART	-	10,920	10,920	-	-
10551152	5126	1360	SALARIES & WAGES-TEMP AND PART	15,924	18,535	16,500	18,912	18,912
10551153	5126	1370	SALARIES & WAGES-TEMP AND PART	43,110	-	-	16,383	16,383
10551153	5126	1371	SALARIES & WAGES-TEMP AND PART	4,240	11,857	11,312	-	-
10551101	5128	1300	TRAVEL ALLOWANCE	-	4,800	5,200	4,800	4,800
10551101	5132	1300	SEPARATION ALLOWANCE	11,063	12,700	12,789	922	502
10551150	5132	1320	SEPARATION ALLOWANCE	250	275	296	4,005	4,005
10551150	5132	1321	SEPARATION ALLOWANCE	422	700	660	1,540	1,540
10551150	5132	1323	SEPARATION ALLOWANCE	161	200	171	666	666
10551150	5132	1324	SEPARATION ALLOWANCE	2,940	3,000	3,130	5,071	5,071
10551150	5132	1327	SEPARATION ALLOWANCE	6,717	9,600	5,273	5,867	5,867
10551150	5132	1329	SEPARATION ALLOWANCE	2,133	1,600	1,705	1,955	1,955
10551150	5132	1330	SEPARATION ALLOWANCE	-	-	-	35	35
10551150	5132	1334	SEPARATION ALLOWANCE	550	666	742	723	723
10551150	5132	1335	SEPARATION ALLOWANCE	392	500	561	621	621
10551150	5132	1336	SEPARATION ALLOWANCE	128	200	123	229	229
10551151	5132	1350	SEPARATION ALLOWANCE	239	300	319	1,064	1,064
10551152	5132	1360	SEPARATION ALLOWANCE	2,901	3,127	3,438	4,358	4,358
10551153	5132	1370	SEPARATION ALLOWANCE	5,897	6,200	6,499	8,713	8,713
10551153	5132	1371	SEPARATION ALLOWANCE	111	111	124	548	548
10551154	5132	1390	SEPARATION ALLOWANCE	10,149	10,300	10,648	11,509	11,509
10551101	5134	1300	401-K SUPP RET PLAN -OTHER	40,980	46,800	45,350	3,268	1,780
10551150	5134	1320	401-K SUPP RET PLAN -OTHER	926	1,020	1,049	14,203	14,203
10551150	5134	1321	401-K SUPP RET PLAN -OTHER	1,562	2,300	2,340	5,460	5,460
10551150	5134	1323	401-K SUPP RET PLAN -OTHER	598	600	605	2,363	2,363
10551150	5134	1324	401-K SUPP RET PLAN -OTHER	10,891	11,000	11,100	17,983	17,983
10551150	5134	1327	401-K SUPP RET PLAN -OTHER	24,878	35,300	18,700	20,806	20,806
10551150	5134	1329	401-K SUPP RET PLAN -OTHER	7,901	5,900	6,045	6,933	6,933
10551150	5134	1330	401-K SUPP RET PLAN -OTHER	-	-	-	123	123
10551150	5134	1334	401-K SUPP RET PLAN -OTHER	2,036	2,444	2,630	2,565	2,565
10551150	5134	1335	401-K SUPP RET PLAN -OTHER	1,452	1,900	1,990	2,201	2,201
10551150	5134	1336	401-K SUPP RET PLAN -OTHER	475	400	435	813	813
10551151	5134	1350	401-K SUPP RET PLAN -OTHER	886	900	1,102	3,772	3,772
10551152	5134	1360	401-K SUPP RET PLAN -OTHER	10,744	11,583	12,190	15,453	15,453
10551153	5134	1370	401-K SUPP RET PLAN -OTHER	21,840	22,700	23,045	30,897	30,897
10551153	5134	1371	401-K SUPP RET PLAN -OTHER	412	411	440	1,943	1,943
10551154	5134	1390	401-K SUPP RET PLAN -OTHER	37,588	38,000	37,760	40,811	40,811
10551101	5170	1300	BOARD MEMBER COMPENSATION	1,230	1,980	1,590	3,960	3,960

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10551101	5181	1300	FICA CONTRIBUTIONS	59,728	71,700	66,500	5,671	3,393
10551150	5181	1320	FICA CONTRIBUTIONS	1,392	1,558	1,605	21,731	21,731
10551150	5181	1321	FICA CONTRIBUTIONS	2,315	3,500	3,580	8,354	8,354
10551150	5181	1323	FICA CONTRIBUTIONS	889	1,000	926	3,616	3,616
10551150	5181	1324	FICA CONTRIBUTIONS	15,787	16,800	15,200	27,859	27,859
10551150	5181	1327	FICA CONTRIBUTIONS	38,484	56,400	30,700	35,664	35,664
10551150	5181	1329	FICA CONTRIBUTIONS	11,589	9,100	9,249	10,608	10,608
10551150	5181	1330	FICA CONTRIBUTIONS	-	-	-	189	189
10551150	5181	1332	FICA CONTRIBUTIONS	-	-	82	-	-
10551150	5181	1334	FICA CONTRIBUTIONS	3,115	3,674	4,024	3,924	3,924
10551150	5181	1335	FICA CONTRIBUTIONS	2,221	2,900	3,045	3,368	3,368
10551150	5181	1336	FICA CONTRIBUTIONS	704	700	666	1,244	1,244
10551151	5181	1350	FICA CONTRIBUTIONS	1,356	1,400	2,564	5,771	5,771
10551152	5181	1360	FICA CONTRIBUTIONS	16,939	19,139	18,600	25,090	25,090
10551153	5181	1370	FICA CONTRIBUTIONS	35,887	34,800	32,900	48,526	48,526
10551153	5181	1371	FICA CONTRIBUTIONS	955	1,535	1,539	2,972	2,972
10551154	5181	1390	FICA CONTRIBUTIONS	56,577	58,100	56,300	62,441	62,441
10551101	5182	1300	RET CONTRIB.- OTHER EMPLOYEES	40,071	45,700	44,352	3,197	1,741
10551150	5182	1320	RET CONTRIB.- OTHER EMPLOYEES	906	1,000	1,026	13,890	13,890
10551150	5182	1321	RET CONTRIB.- OTHER EMPLOYEES	1,528	2,300	2,289	5,340	5,340
10551150	5182	1323	RET CONTRIB.- OTHER EMPLOYEES	585	600	592	2,311	2,311
10551150	5182	1324	RET CONTRIB.- OTHER EMPLOYEES	10,651	10,800	10,856	17,588	17,588
10551150	5182	1327	RET CONTRIB.- OTHER EMPLOYEES	24,330	34,500	18,289	20,348	20,348
10551150	5182	1329	RET CONTRIB.- OTHER EMPLOYEES	7,727	5,800	5,912	6,781	6,781
10551150	5182	1330	RET CONTRIB.- OTHER EMPLOYEES	-	-	-	121	121
10551150	5182	1334	RET CONTRIB.- OTHER EMPLOYEES	1,991	2,339	2,572	2,508	2,508
10551150	5182	1335	RET CONTRIB.- OTHER EMPLOYEES	1,420	1,900	1,946	2,153	2,153
10551150	5182	1336	RET CONTRIB.- OTHER EMPLOYEES	465	400	425	795	795
10551151	5182	1350	RET CONTRIB.- OTHER EMPLOYEES	867	900	1,105	3,689	3,689
10551152	5182	1360	RET CONTRIB.- OTHER EMPLOYEES	10,508	11,328	11,922	15,113	15,113
10551153	5182	1370	RET CONTRIB.- OTHER EMPLOYEES	21,360	22,200	22,538	30,217	30,217
10551153	5182	1371	RET CONTRIB.- OTHER EMPLOYEES	403	402	430	1,900	1,900
10551154	5182	1390	RET CONTRIB.- OTHER EMPLOYEES	36,768	37,200	36,929	39,913	39,913
10551101	5183	1300	HEALTH INSURANCE	62,072	83,655	89,599	5,760	5,760
10551150	5183	1320	HEALTH INSURANCE	1,609	1,951	1,632	31,344	31,344
10551150	5183	1321	HEALTH INSURANCE	3,473	6,242	6,311	15,936	15,936
10551150	5183	1323	HEALTH INSURANCE	779	1,264	1,600	5,472	5,472
10551150	5183	1324	HEALTH INSURANCE	14,573	17,402	18,900	41,952	41,952
10551150	5183	1327	HEALTH INSURANCE	21,101	37,635	32,500	50,688	50,688

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OrgCode	Obj	Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10551150	5183	1329	HEALTH INSURANCE	13,828	11,700	12,900	15,720	15,720
10551150	5183	1330	HEALTH INSURANCE	-	-	-	144	144
10551150	5183	1334	HEALTH INSURANCE	2,714	3,900	3,400	5,136	5,136
10551150	5183	1335	HEALTH INSURANCE	1,680	3,900	-	5,304	5,304
10551150	5183	1336	HEALTH INSURANCE	623	780	1,150	1,368	1,368
10551151	5183	1350	HEALTH INSURANCE	-	-	-	6,672	6,672
10551152	5183	1360	HEALTH INSURANCE	24,532	33,930	37,820	49,200	49,200
10551153	5183	1370	HEALTH INSURANCE	33,114	42,315	47,200	71,088	71,088
10551153	5183	1371	HEALTH INSURANCE	928	1,170	1,020	648	648
10551154	5183	1390	HEALTH INSURANCE	53,564	74,100	68,500	100,224	100,224
10551101	5184	1300	HEALTH INSURANCE - RETIREES	26,076	14,444	12,384	14,861	14,861
10551101	5184	1300	HEALTH INSURANCE - RETIREES	-	16,107	17,126	17,481	17,481
10551101	5187	1300	DENTAL INSURANCE	5,317	5,539	5,396	374	374
10551150	5187	1320	DENTAL INSURANCE	234	130	137	2,037	2,037
10551150	5187	1321	DENTAL INSURANCE	286	512	432	1,036	1,036
10551150	5187	1323	DENTAL INSURANCE	78	83	85	356	356
10551150	5187	1324	DENTAL INSURANCE	1,352	1,155	1,200	2,727	2,727
10551150	5187	1327	DENTAL INSURANCE	2,353	2,500	2,400	3,295	3,295
10551150	5187	1329	DENTAL INSURANCE	1,339	777	822	1,022	1,022
10551150	5187	1330	DENTAL INSURANCE	-	-	-	9	9
10551150	5187	1334	DENTAL INSURANCE	260	259	290	334	334
10551150	5187	1335	DENTAL INSURANCE	260	259	-	345	345
10551150	5187	1336	DENTAL INSURANCE	52	52	62	89	89
10551151	5187	1350	DENTAL INSURANCE	-	-	-	434	434
10551152	5187	1360	DENTAL INSURANCE	2,262	2,254	2,400	3,198	3,198
10551153	5187	1370	DENTAL INSURANCE	3,289	2,792	2,930	4,621	4,621
10551153	5187	1371	DENTAL INSURANCE	78	78	85	42	42
10551154	5187	1390	DENTAL INSURANCE	4,940	4,921	4,900	6,515	6,515
10551101	5188	1300	DENTAL INS - RETIREES UNDER 65	-	3,312	820	984	984
10551101	5190	1300	LIFE INSURANCE - EMPLOYEES	-	-	841	-	-
10551150	5190	1320	LIFE INSURANCE - EMPLOYEES	-	-	19	-	-
10551150	5190	1321	LIFE INSURANCE - EMPLOYEES	-	-	45	-	-
10551150	5190	1323	LIFE INSURANCE - EMPLOYEES	-	-	11	-	-
10551150	5190	1324	LIFE INSURANCE - EMPLOYEES	-	-	180	-	-
10551150	5190	1327	LIFE INSURANCE - EMPLOYEES	-	-	294	-	-
10551150	5190	1329	LIFE INSURANCE - EMPLOYEES	-	-	109	-	-
10551150	5190	1334	LIFE INSURANCE - EMPLOYEES	-	-	44	-	-
10551150	5190	1335	LIFE INSURANCE - EMPLOYEES	-	-	34	-	-
10551150	5190	1336	LIFE INSURANCE - EMPLOYEES	-	-	7	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****		
OrgCode	Obj	Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10551151	5190	1350	LIFE INSURANCE - EMPLOYEES	-	-	16	-	-
10551152	5190	1360	LIFE INSURANCE - EMPLOYEES	-	-	215	-	-
10551153	5190	1370	LIFE INSURANCE - EMPLOYEES	-	-	411	-	-
10551153	5190	1371	LIFE INSURANCE - EMPLOYEES	-	-	8	-	-
10551154	5190	1390	LIFE INSURANCE - EMPLOYEES	-	-	612	-	-
51				4,251,053	4,753,595	4,380,373	4,607,255	4,571,846
10551101	5211	1300	CLEANING & JANITORIAL SUPPLIES	50	50	-	-	-
10551150	5211	1321	CLEANING & JANITORIAL SUPPLIES	159	100	50	100	100
10551150	5211	1324	CLEANING & JANITORIAL SUPPLIES	300	200	200	205	205
10551150	5211	1327	CLEANING & JANITORIAL SUPPLIES	100	50	100	103	103
10551150	5211	1334	CLEANING & JANITORIAL SUPPLIES	71	200	150	150	150
10551150	5211	1337	CLEANING & JANITORIAL SUPPLIES	-	-	500	21,200	21,200
10551152	5211	1360	CLEANING & JANITORIAL SUPPLIES	-	97	97	50	50
10551153	5211	1370	CLEANING & JANITORIAL SUPPLIES	69	100	506	505	505
10551154	5211	1390	CLEANING & JANITORIAL SUPPLIES	-	50	40	50	50
10551101	5212	1300	WEARING APPARREL	706	800	-	-	-
10551150	5212	1320	WEARING APPARREL	135	150	383	393	393
10551150	5212	1321	WEARING APPARREL	250	250	250	256	256
10551150	5212	1323	WEARING APPARREL	6	-	204	209	209
10551150	5212	1324	WEARING APPARREL	250	250	303	311	311
10551150	5212	1327	WEARING APPARREL	928	717	675	765	765
10551150	5212	1329	WEARING APPARREL	200	47	147	151	151
10551150	5212	1330	WEARING APPARREL	250	200	500	200	200
10551150	5212	1334	WEARING APPARREL	184	300	300	300	300
10551150	5212	1335	WEARING APPARREL	151	150	208	210	210
10551150	5212	1336	WEARING APPARREL	100	-	-	-	-
10551151	5212	1350	WEARING APPARREL	-	110	110	-	-
10551152	5212	1360	WEARING APPARREL	414	300	300	200	200
10551153	5212	1370	WEARING APPARREL	549	600	772	792	792
10551154	5212	1390	WEARING APPARREL	2,265	1,642	2,250	2,306	2,306
10551101	5220	1300	FOOD AND PROVISIONS	318	330	251	250	250
10551150	5220	1320	FOOD AND PROVISIONS	233	-	74	200	200
10551150	5220	1321	FOOD AND PROVISIONS	385	150	200	205	205
10551150	5220	1323	FOOD AND PROVISIONS	-	-	410	420	420
10551150	5220	1324	FOOD AND PROVISIONS	-	-	22	22	22
10551150	5220	1327	FOOD AND PROVISIONS	267	300	100	103	103
10551150	5220	1329	FOOD AND PROVISIONS	-	-	169	173	173
10551150	5220	1330	FOOD AND PROVISIONS	-	-	321	329	329
10551150	5220	1334	FOOD AND PROVISIONS	-	-	343	352	352

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10551150	5220	1335	FOOD AND PROVISIONS	-	-	99	101	101
10551150	5220	1336	FOOD AND PROVISIONS	-	-	516	529	529
10551150	5220	1337	FOOD AND PROVISIONS	-	1,500	1,039	1,000	1,000
10551151	5220	1350	FOOD AND PROVISIONS	185	219	400	250	250
10551151	5220	1352	FOOD AND PROVISIONS	698	-	-	-	-
10551151	5220	1353	FOOD AND PROVISIONS	-	965	200	765	765
10551152	5220	1360	FOOD AND PROVISIONS	32	50	410	571	571
10551153	5220	1370	FOOD AND PROVISIONS	89	100	167	162	162
10551153	5220	1371	FOOD AND PROVISIONS	-	-	46	47	47
10551154	5220	1390	FOOD AND PROVISIONS	33	150	120	123	123
10551150	5232	1337	AUDIO VISUAL SUPPLIES	-	1,000	1,378	250	250
10551151	5232	1350	AUDIO VISUAL SUPPLIES	20	200	200	-	-
10551154	5232	1390	AUDIO VISUAL SUPPLIES	110	480	300	308	308
10551101	5233	1300	PERIODICALS, BOOKS & OTHER PUB	284	509	1	50	50
10551150	5233	1320	PERIODICALS, BOOKS & OTHER PUB	216	90	487	499	499
10551150	5233	1321	PERIODICALS, BOOKS & OTHER PUB	40	300	300	308	308
10551150	5233	1323	PERIODICALS, BOOKS & OTHER PUB	-	-	9	9	9
10551150	5233	1324	PERIODICALS, BOOKS & OTHER PUB	114	100	170	160	160
10551150	5233	1327	PERIODICALS, BOOKS & OTHER PUB	615	114	187	212	212
10551150	5233	1329	PERIODICALS, BOOKS & OTHER PUB	-	-	4	5	5
10551150	5233	1330	PERIODICALS, BOOKS & OTHER PUB	-	-	7	7	7
10551150	5233	1334	PERIODICALS, BOOKS & OTHER PUB	170	75	98	200	200
10551150	5233	1335	PERIODICALS, BOOKS & OTHER PUB	-	100	50	100	100
10551150	5233	1336	PERIODICALS, BOOKS & OTHER PUB	103	-	12	15	15
10551150	5233	1337	PERIODICALS, BOOKS & OTHER PUB	-	500	550	250	250
10551151	5233	1350	PERIODICALS, BOOKS & OTHER PUB	466	2,180	2,180	20	20
10551151	5233	1352	PERIODICALS, BOOKS & OTHER PUB	1,336	-	-	-	-
10551151	5233	1353	PERIODICALS, BOOKS & OTHER PUB	-	2,088	500	1,588	1,588
10551152	5233	1360	PERIODICALS, BOOKS & OTHER PUB	2,609	3,494	1,243	1,500	1,500
10551153	5233	1370	PERIODICALS, BOOKS & OTHER PUB	579	200	100	225	225
10551153	5233	1371	PERIODICALS, BOOKS & OTHER PUB	-	-	1	1	1
10551154	5233	1390	PERIODICALS, BOOKS & OTHER PUB	2,680	4,633	2,600	4,504	4,504
10551101	5239	1300	MEDICAL SUPPLIES AND EQUIPMENT	32,758	38,370	12	-	-
10551150	5239	1320	MEDICAL SUPPLIES AND EQUIPMENT	924	913	6,569	9,498	9,498
10551150	5239	1321	MEDICAL SUPPLIES AND EQUIPMENT	14,447	6,582	33,282	31,800	31,800
10551150	5239	1323	MEDICAL SUPPLIES AND EQUIPMENT	94	173	247	253	253
10551150	5239	1324	MEDICAL SUPPLIES AND EQUIPMENT	53,745	55,993	40,000	51,987	51,987
10551150	5239	1325	MEDICAL SUPPLIES AND EQUIPMENT	2,484	3,000	3,000	6,000	6,000
10551150	5239	1327	MEDICAL SUPPLIES AND EQUIPMENT	8,550	9,581	9,000	10,699	10,699

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10551150	5239	1329	MEDICAL SUPPLIES AND EQUIPMENT	-	-	76	75	75
10551150	5239	1330	MEDICAL SUPPLIES AND EQUIPMENT	631	2,000	643	534	534
10551150	5239	1334	MEDICAL SUPPLIES AND EQUIPMENT	23,291	27,000	20,000	27,000	27,000
10551150	5239	1335	MEDICAL SUPPLIES AND EQUIPMENT	13	2,774	638	5,000	5,000
10551150	5239	1336	MEDICAL SUPPLIES AND EQUIPMENT	189	1,260	1,000	1,336	1,336
10551150	5239	1337	MEDICAL SUPPLIES AND EQUIPMENT	-	-	5,018	-	-
10551151	5239	1350	MEDICAL SUPPLIES AND EQUIPMENT	1,252	800	847	500	500
10551152	5239	1360	MEDICAL SUPPLIES AND EQUIPMENT	8,521	9,881	10,281	5,000	5,000
10551153	5239	1370	MEDICAL SUPPLIES AND EQUIPMENT	31,792	34,565	30,156	34,637	34,637
10551153	5239	1371	MEDICAL SUPPLIES AND EQUIPMENT	700	746	500	506	506
10551101	5260	1300	PRINTING AND OFFICE SUPPLIES	9,026	8,900	3,322	3,405	3,405
10551150	5260	1320	PRINTING AND OFFICE SUPPLIES	12,356	785	6,264	1,558	1,558
10551150	5260	1321	PRINTING AND OFFICE SUPPLIES	2,327	1,600	2,286	2,343	2,343
10551150	5260	1323	PRINTING AND OFFICE SUPPLIES	137	137	858	847	847
10551150	5260	1324	PRINTING AND OFFICE SUPPLIES	5,815	3,195	20,585	4,060	4,060
10551150	5260	1327	PRINTING AND OFFICE SUPPLIES	9,145	5,850	4,209	4,787	4,787
10551150	5260	1329	PRINTING AND OFFICE SUPPLIES	1,189	200	885	907	907
10551150	5260	1330	PRINTING AND OFFICE SUPPLIES	640	200	7,330	206	206
10551150	5260	1334	PRINTING AND OFFICE SUPPLIES	676	1,900	2,000	2,014	2,014
10551150	5260	1335	PRINTING AND OFFICE SUPPLIES	5,306	3,000	2,307	2,350	2,350
10551150	5260	1336	PRINTING AND OFFICE SUPPLIES	501	250	253	260	260
10551150	5260	1337	PRINTING AND OFFICE SUPPLIES	-	13,000	40,682	18,600	18,600
10551151	5260	1350	PRINTING AND OFFICE SUPPLIES	1,686	5,612	6,671	2,120	2,120
10551151	5260	1352	PRINTING AND OFFICE SUPPLIES	1,131	-	-	-	-
10551151	5260	1353	PRINTING AND OFFICE SUPPLIES	65	1,117	548	569	569
10551152	5260	1360	PRINTING AND OFFICE SUPPLIES	8,834	10,800	14,644	2,700	2,700
10551153	5260	1370	PRINTING AND OFFICE SUPPLIES	5,995	6,800	6,348	7,782	7,782
10551153	5260	1371	PRINTING AND OFFICE SUPPLIES	333	250	250	256	256
10551154	5260	1390	PRINTING AND OFFICE SUPPLIES	11,588	10,115	18,974	17,070	17,070
10551154	5270	1390	INVENTORY	1,340	850	2,500	1,734	1,734
10551101	5290	1300	TOOLS AND SUPPLIES	471	395	75	75	75
10551150	5290	1320	TOOLS AND SUPPLIES	-	-	73	59	59
10551150	5290	1321	TOOLS AND SUPPLIES	992	-	19	19	19
10551150	5290	1323	TOOLS AND SUPPLIES	106	-	5	6	6
10551150	5290	1324	TOOLS AND SUPPLIES	129	-	85	87	87
10551150	5290	1327	TOOLS AND SUPPLIES	1,424	910	48	49	49
10551150	5290	1329	TOOLS AND SUPPLIES	404	-	6	5	5
10551150	5290	1330	TOOLS AND SUPPLIES	-	-	1	-	-
10551150	5290	1334	TOOLS AND SUPPLIES	1,242	2,902	3,000	2,000	2,000

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10551150	5290	1335	TOOLS AND SUPPLIES	1,138	-	7	10	10		
10551150	5290	1336	TOOLS AND SUPPLIES	-	-	1	-	-		
10551150	5290	1337	TOOLS AND SUPPLIES	-	2,465	8,751	-	-		
10551151	5290	1350	TOOLS AND SUPPLIES	3,395	1,940	1,940	-	-		
10551151	5290	1352	TOOLS AND SUPPLIES	5,875	-	-	-	-		
10551151	5290	1353	TOOLS AND SUPPLIES	-	-	624	-	-		
10551152	5290	1360	TOOLS AND SUPPLIES	2,509	1,000	694	100	100		
10551153	5290	1370	TOOLS AND SUPPLIES	38	-	115	120	120		
10551153	5290	1371	TOOLS AND SUPPLIES	950	-	2	1	1		
10551154	5290	1390	TOOLS AND SUPPLIES	12,019	13,338	27,800	10,907	10,907		
10551101	5299	1300	MISCELLANEOUS	-	-	25	-	-		
10551151	5299	1350	MISCELLANEOUS	546	-	-	-	-		
10551151	5299	1352	MISCELLANEOUS	930	-	-	-	-		
10551101	5311	1300	TRAVEL	3,051	5,480	1,013	593	593		
10551150	5311	1320	TRAVEL	3,540	1,075	1,695	1,638	1,638		
10551150	5311	1321	TRAVEL	320	1,100	719	1,569	1,569		
10551150	5311	1323	TRAVEL	6	370	333	776	776		
10551150	5311	1324	TRAVEL	111	676	918	1,262	1,262		
10551150	5311	1327	TRAVEL	8,907	10,548	1,381	1,685	1,685		
10551150	5311	1329	TRAVEL	55	250	250	343	343		
10551150	5311	1330	TRAVEL	-	200	200	-	-		
10551150	5311	1334	TRAVEL	-	250	50	221	221		
10551150	5311	1335	TRAVEL	1,224	2,098	1,800	3,075	3,075		
10551150	5311	1336	TRAVEL	-	362	100	306	306		
10551150	5311	1337	TRAVEL	-	2,000	3,000	2,000	2,000		
10551151	5311	1350	TRAVEL	243	-	246	231	231		
10551151	5311	1353	TRAVEL	-	324	-	-	-		
10551152	5311	1360	TRAVEL	686	2,100	950	400	400		
10551153	5311	1370	TRAVEL	51	430	729	690	690		
10551153	5311	1371	TRAVEL	92	-	9	13	13		
10551154	5311	1390	TRAVEL	601	280	448	633	633		
10551101	5312	1300	TRAVEL SUBSISTENCE	1,754	4,949	797	424	424		
10551150	5312	1320	TRAVEL SUBSISTENCE	1,785	540	541	1,579	1,579		
10551150	5312	1321	TRAVEL SUBSISTENCE	-	260	673	777	777		
10551150	5312	1323	TRAVEL SUBSISTENCE	151	156	554	644	644		
10551150	5312	1324	TRAVEL SUBSISTENCE	115	380	793	1,017	1,017		
10551150	5312	1327	TRAVEL SUBSISTENCE	452	695	464	864	864		
10551150	5312	1329	TRAVEL SUBSISTENCE	58	400	287	483	483		
10551150	5312	1330	TRAVEL SUBSISTENCE	-	-	619	-	-		

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10551150	5312	1334	TRAVEL SUBSISTENCE	-	300	296	268	268
10551150	5312	1335	TRAVEL SUBSISTENCE	256	320	84	343	343
10551150	5312	1336	TRAVEL SUBSISTENCE	-	106	563	111	111
10551150	5312	1337	TRAVEL SUBSISTENCE	-	2,000	3,000	2,000	2,000
10551151	5312	1350	TRAVEL SUBSISTENCE	-	-	39	226	226
10551152	5312	1360	TRAVEL SUBSISTENCE	845	516	1,173	906	906
10551153	5312	1370	TRAVEL SUBSISTENCE	325	1,570	1,441	1,817	1,817
10551153	5312	1371	TRAVEL SUBSISTENCE	19	-	43	11	11
10551154	5312	1390	TRAVEL SUBSISTENCE	1,235	4,095	4,024	4,957	4,957
10551101	5321	1300	TELEPHONE AND COMMUNICATIONS	11,951	13,172	625	531	531
10551150	5321	1320	TELEPHONE AND COMMUNICATIONS	268	300	1,321	1,862	1,862
10551150	5321	1321	TELEPHONE AND COMMUNICATIONS	-	-	562	596	596
10551150	5321	1323	TELEPHONE AND COMMUNICATIONS	-	-	772	217	217
10551150	5321	1324	TELEPHONE AND COMMUNICATIONS	-	-	850	1,989	1,989
10551150	5321	1327	TELEPHONE AND COMMUNICATIONS	643	660	1,500	3,113	3,113
10551150	5321	1329	TELEPHONE AND COMMUNICATIONS	304	360	825	1,381	1,381
10551150	5321	1330	TELEPHONE AND COMMUNICATIONS	-	-	386	24	24
10551150	5321	1334	TELEPHONE AND COMMUNICATIONS	-	-	483	266	266
10551150	5321	1335	TELEPHONE AND COMMUNICATIONS	326	300	480	443	443
10551150	5321	1336	TELEPHONE AND COMMUNICATIONS	-	-	563	59	59
10551150	5321	1337	TELEPHONE AND COMMUNICATIONS	-	-	63	-	-
10551151	5321	1350	TELEPHONE AND COMMUNICATIONS	-	-	300	180	180
10551151	5321	1353	TELEPHONE AND COMMUNICATIONS	-	-	5	-	-
10551152	5321	1360	TELEPHONE AND COMMUNICATIONS	245	-	1,000	830	830
10551153	5321	1370	TELEPHONE AND COMMUNICATIONS	820	880	3,827	3,819	3,819
10551153	5321	1371	TELEPHONE AND COMMUNICATIONS	-	-	163	166	166
10551154	5321	1390	TELEPHONE AND COMMUNICATIONS	19,164	13,712	11,927	14,117	14,117
10551101	5325	1300	POSTAGE	2,554	3,196	1,216	396	396
10551150	5325	1320	POSTAGE	600	550	2,910	3,085	3,085
10551150	5325	1321	POSTAGE	164	420	1,321	1,400	1,400
10551150	5325	1323	POSTAGE	63	100	54	111	111
10551150	5325	1324	POSTAGE	1,563	1,700	2,140	2,555	2,555
10551150	5325	1327	POSTAGE	839	1,300	1,788	2,975	2,975
10551150	5325	1329	POSTAGE	384	100	101	106	106
10551150	5325	1330	POSTAGE	-	-	1	-	-
10551150	5325	1334	POSTAGE	193	243	243	243	243
10551150	5325	1335	POSTAGE	-	449	456	485	485
10551150	5325	1336	POSTAGE	25	96	99	105	105
10551151	5325	1350	POSTAGE	100	74	72	200	200

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10551151	5325	1352	POSTAGE	66	-	-	-	-
10551151	5325	1353	POSTAGE	37	-	150	-	-
10551152	5325	1360	POSTAGE	1,464	2,300	3,300	1,800	1,800
10551153	5325	1370	POSTAGE	1,944	2,140	3,028	3,204	3,204
10551153	5325	1371	POSTAGE	150	97	97	106	106
10551154	5325	1390	POSTAGE	2,191	2,400	2,927	3,224	3,224
10551101	5351	1300	MAINT & REPAIRS-BUILDINGS	995	-	-	-	-
10551150	5351	1334	MAINT & REPAIRS-BUILDINGS	-	300	-	-	-
10551152	5351	1360	MAINT & REPAIRS-BUILDINGS	1,240	-	5,000	-	-
10551101	5352	1300	MAINT & REPAIRS-EQUIPMENT	3,801	5,822	2,152	1,208	1,208
10551150	5352	1320	MAINT & REPAIRS-EQUIPMENT	175	175	402	634	634
10551150	5352	1321	MAINT & REPAIRS-EQUIPMENT	175	175	436	254	254
10551150	5352	1323	MAINT & REPAIRS-EQUIPMENT	52	52	87	349	349
10551150	5352	1324	MAINT & REPAIRS-EQUIPMENT	260	260	799	635	635
10551150	5352	1327	MAINT & REPAIRS-EQUIPMENT	1,520	1,020	585	776	776
10551150	5352	1329	MAINT & REPAIRS-EQUIPMENT	405	405	497	603	603
10551150	5352	1330	MAINT & REPAIRS-EQUIPMENT	-	-	21	64	64
10551150	5352	1334	MAINT & REPAIRS-EQUIPMENT	1,418	5,000	3,000	3,532	3,532
10551150	5352	1335	MAINT & REPAIRS-EQUIPMENT	1,091	550	187	847	847
10551150	5352	1336	MAINT & REPAIRS-EQUIPMENT	-	-	47	190	190
10551150	5352	1337	MAINT & REPAIRS-EQUIPMENT	-	-	400	-	-
10551151	5352	1350	MAINT & REPAIRS-EQUIPMENT	-	50	104	571	571
10551152	5352	1360	MAINT & REPAIRS-EQUIPMENT	333	330	1,308	679	679
10551153	5352	1370	MAINT & REPAIRS-EQUIPMENT	852	3,500	4,594	4,188	4,188
10551153	5352	1371	MAINT & REPAIRS-EQUIPMENT	-	-	149	667	667
10551154	5352	1390	MAINT & REPAIRS-EQUIPMENT	2,158	2,951	1,100	3,391	3,391
10551150	5353	1320	MAINT & REPAIRS-FUEL, GAS	-	-	-	150	150
10551150	5353	1327	MAINT & REPAIRS-VEHICLES	19	600	600	600	600
10551150	5353	1329	MAINT & REPAIRS-VEHICLES	543	600	413	550	550
10551150	5353	1337	MAINT & REPAIRS-FUEL, GAS	-	-	-	300	300
10551153	5353	1370	MAINT & REPAIRS-VEHICLES	534	720	626	816	816
10551154	5353	1390	MAINT & REPAIRS-VEHICLES	7,584	12,130	8,273	10,073	10,073
10551101	5354	1300	MAINT AGREEMNTS-COMP.SOFTWARE	5,808	6,375	71	74	74
10551150	5354	1320	MAINT AGREEMNTS-COMP.SOFTWARE	526	577	699	2,227	2,227
10551150	5354	1321	MAINT AGREEMNTS-COMP.SOFTWARE	1,302	1,429	1,455	690	690
10551150	5354	1323	MAINT AGREEMNTS-COMP.SOFTWARE	-	-	1,084	330	330
10551150	5354	1324	MAINT AGREEMNTS-COMP.SOFTWARE	1,272	1,396	1,454	2,384	2,384
10551150	5354	1327	MAINT AGREEMNTS-COMP.SOFTWARE	1,296	2,750	2,872	2,854	2,854
10551150	5354	1329	MAINT AGREEMNTS-COMP.SOFTWARE	1,210	-	447	1,176	1,176

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10551150	5354	1330	MAINT AGREEMNTS-COMP.SOFTWARE	-	-	848	-	-
10551150	5354	1334	MAINT AGREEMNTS-COMP.SOFTWARE	386	424	1,330	330	330
10551150	5354	1335	MAINT AGREEMNTS-COMP.SOFTWARE	-	-	262	-	-
10551150	5354	1336	MAINT AGREEMNTS-COMP.SOFTWARE	-	-	1,365	63	63
10551150	5354	1337	MAINT AGREEMNTS-COMP.SOFTWARE	-	-	4,902	6,368	6,368
10551151	5354	1350	MAINT AGREEMNTS-COMP.SOFTWARE	-	-	26	-	-
10551152	5354	1360	MAINT AGREEMNTS-COMP.SOFTWARE	591	649	1,325	1,772	1,772
10551153	5354	1370	MAINT AGREEMNTS-COMP.SOFTWARE	1,296	1,397	1,544	3,592	3,592
10551153	5354	1371	MAINT AGREEMNTS-COMP.SOFTWARE	332	364	486	267	267
10551101	5357	1300	MAINT & REPAIRS-K CORP ALLOC	91,150	100,000	1,030	1,461	1,461
10551150	5357	1320	MAINT & REPAIRS-K CORP ALLOC	-	-	12,390	12,762	12,762
10551150	5357	1321	MAINT & REPAIRS-K CORP ALLOC	-	-	3,840	3,955	3,955
10551150	5357	1323	MAINT & REPAIRS-K CORP ALLOC	-	-	1,785	1,839	1,839
10551150	5357	1324	MAINT & REPAIRS-K CORP ALLOC	-	-	13,300	13,699	13,699
10551150	5357	1327	MAINT & REPAIRS-K CORP ALLOC	-	-	16,700	17,201	17,201
10551150	5357	1329	MAINT & REPAIRS-K CORP ALLOC	-	-	6,550	6,747	6,747
10551150	5357	1330	MAINT & REPAIRS-K CORP ALLOC	-	-	300	309	309
10551150	5357	1334	MAINT & REPAIRS-K CORP ALLOC	-	-	3,502	3,607	3,607
10551150	5357	1335	MAINT & REPAIRS-K CORP ALLOC	-	-	1,991	2,051	2,051
10551150	5357	1336	MAINT & REPAIRS-K CORP ALLOC	-	-	2,883	2,969	2,969
10551150	5357	1337	MAINT & REPAIRS-K CORP ALLOC	-	-	561	-	-
10551151	5357	1350	MAINT & REPAIRS-K CORP ALLOC	-	-	2,160	2,225	2,225
10551152	5357	1360	MAINT & REPAIRS-K CORP ALLOC	-	-	9,900	10,197	10,197
10551153	5357	1370	MAINT & REPAIRS-K CORP ALLOC	-	-	19,970	20,569	20,569
10551153	5357	1371	MAINT & REPAIRS-K CORP ALLOC	-	-	1,500	1,545	1,545
10551150	5358	1320	M&R-VEHICLE-ROUTINE INTERDEPT	-	-	-	50	50
10551150	5358	1327	MAINT & REPAIRS-VEH INTERDEPT	-	289	50	150	150
10551150	5358	1329	MAINT & REPAIRS-VEH INTERDEPT	239	333	500	602	602
10551150	5358	1337	M&R-VEHICLE-ROUTINE INTERDEPT	-	-	-	50	50
10551153	5358	1370	MAINT & REPAIRS-VEH INTERDEPT	220	700	450	452	452
10551154	5358	1390	MAINT & REPAIRS-VEH INTERDEPT	3,173	5,600	5,500	5,618	5,618
10551101	5370	1300	ADVERTISING/EMPL.RECONGNITION	656	1,170	244	140	140
10551150	5370	1320	ADVERTISING/EMPL.RECONGNITION	-	-	109	112	112
10551150	5370	1321	ADVERTISING/EMPL.RECONGNITION	382	-	100	113	113
10551150	5370	1323	ADVERTISING/EMPL.RECONGNITION	-	-	27	50	50
10551150	5370	1324	ADVERTISING/EMPL.RECONGNITION	95	100	409	205	205
10551150	5370	1327	ADVERTISING/EMPL.RECONGNITION	1,136	500	679	654	654
10551150	5370	1329	ADVERTISING/EMPL.RECONGNITION	200	-	21	25	25
10551150	5370	1330	ADVERTISING/EMPL.RECONGNITION	275	100	500	100	100

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10551150	5370	1334	ADVERTISING/EMPL.RECOGNITION	-	100	23	25	25
10551150	5370	1335	ADVERTISING/EMPL.RECOGNITION	-	-	9	10	10
10551150	5370	1336	ADVERTISING/EMPL.RECOGNITION	-	-	60	60	60
10551150	5370	1337	ADVERTISING/EMPL.RECOGNITION	-	1,000	1,000	500	500
10551151	5370	1350	ADVERTISING/EMPL.RECOGNITION	-	-	253	-	-
10551151	5370	1353	ADVERTISING/EMPL.RECOGNITION	-	1,979	-	-	-
10551152	5370	1360	ADVERTISING/EMPL.RECOGNITION	1,021	2,200	3,028	250	250
10551153	5370	1370	ADVERTISING/EMPL.RECOGNITION	185	-	133	136	136
10551153	5370	1371	ADVERTISING/EMPL.RECOGNITION	-	-	6	5	5
10551154	5370	1390	ADVERTISING/EMPL.RECOGNITION	-	50	-	50	50
10551101	5381	1300	PROFESSIONAL SERVICES	49,885	5,172	207	234	234
10551150	5381	1320	PROFESSIONAL SERVICES	675	1,740	2,246	5,408	5,408
10551150	5381	1321	PROFESSIONAL SERVICES	131	210	2,864	2,916	2,916
10551150	5381	1323	PROFESSIONAL SERVICES	-	-	260	309	309
10551150	5381	1324	PROFESSIONAL SERVICES	629	915	1,081	1,563	1,563
10551150	5381	1327	PROFESSIONAL SERVICES	4,540	3,020	1,700	3,659	3,659
10551150	5381	1329	PROFESSIONAL SERVICES	7,370	2,030	1,200	1,533	1,533
10551150	5381	1330	PROFESSIONAL SERVICES	-	-	182	187	187
10551150	5381	1334	PROFESSIONAL SERVICES	9,599	8,920	9,900	9,522	9,522
10551150	5381	1335	PROFESSIONAL SERVICES	-	160	282	294	294
10551150	5381	1336	PROFESSIONAL SERVICES	-	-	291	299	299
10551150	5381	1337	PROFESSIONAL SERVICES	-	20,000	8,528	-	-
10551151	5381	1350	PROFESSIONAL SERVICES	14,066	1,050	47	51	51
10551151	5381	1353	PROFESSIONAL SERVICES	-	400	-	-	-
10551152	5381	1360	PROFESSIONAL SERVICES	1,030	12,263	15,500	7,159	7,159
10551152	5381	1361	PROFESSIONAL SERVICES	16,175	15,000	-	-	-
10551153	5381	1370	PROFESSIONAL SERVICES	3,961	14,000	12,300	15,035	15,035
10551153	5381	1371	PROFESSIONAL SERVICES	800	603	603	653	653
10551154	5381	1390	PROFESSIONAL SERVICES	202	14,103	3,693	10,000	10,000
10551154	5382	1390	LEGAL SERVICES	-	300	-	300	300
10551101	5383	1300	MEDICAL SERVICES	63,998	55,113	-	-	-
10551150	5383	1320	MEDICAL SERVICES	3,270	6,072	13,000	14,130	14,130
10551150	5383	1323	MEDICAL SERVICES	3,836	3,731	11,234	5,463	5,463
10551150	5383	1324	MEDICAL SERVICES	1,109	1,000	13,165	13,495	13,495
10551150	5383	1325	MEDICAL SERVICES	10,915	10,000	10,000	7,000	7,000
10551150	5383	1327	MEDICAL SERVICES	5,180	9,530	10,123	14,894	14,894
10551150	5383	1332	MEDICAL SERVICES	1,150	1,150	-	1,150	1,150
10551150	5383	1334	MEDICAL SERVICES	123,625	130,000	130,000	130,000	130,000
10551150	5383	1335	MEDICAL SERVICES	-	-	-	500	500

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****		
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10551150	5383	1336	MEDICAL SERVICES	1,229	1,113	2,976	3,000	3,000
10551150	5383	1337	MEDICAL SERVICES	-	4,000	10,000	18,083	18,083
10551151	5383	1350	MEDICAL SERVICES	-	500	500	-	-
10551151	5383	1353	MEDICAL SERVICES	459	28,839	11,000	6,459	6,459
10551153	5383	1370	MEDICAL SERVICES	6,067	9,943	55,901	55,550	55,550
10551101	5389	1300	OTHER PROF SERVICES	4,820	13,860	141	213	213
10551150	5389	1320	OTHER PROF SRVS	-	-	1,728	1,886	1,886
10551150	5389	1321	OTHER PROF SRVS	-	-	533	582	582
10551150	5389	1323	OTHER PROF SRVS	-	-	247	269	269
10551150	5389	1324	OTHER PROF SRVS	-	-	1,845	2,014	2,014
10551150	5389	1327	OTHER PROF SRVS	-	-	2,325	2,539	2,539
10551150	5389	1329	OTHER PROF SRVS	-	-	909	993	993
10551150	5389	1330	OTHER PROF SRVS	-	-	39	43	43
10551150	5389	1334	OTHER PROF SRVS	-	-	247	269	269
10551150	5389	1335	OTHER PROF SRVS	-	-	208	227	227
10551150	5389	1336	OTHER PROF SRVS	-	-	52	57	57
10551150	5389	1337	OTHER PROF SRVS	-	-	52	-	-
10551151	5389	1350	OTHER PROF SRVS	-	-	299	326	326
10551152	5389	1360	OTHER PROF SRVS	-	-	1,377	1,504	1,504
10551153	5389	1370	OTHER PROF SRVS	-	-	2,780	3,035	3,035
10551153	5389	1371	OTHER PROF SRVS	-	-	208	227	227
10551101	5392	1300	LAUNDRY AND DRY CLEANING	-	400	-	-	-
10551150	5392	1320	LAUNDRY AND DRY CLEANING	232	400	533	550	550
10551150	5392	1324	LAUNDRY AND DRY CLEANING	-	150	50	250	250
10551150	5392	1334	LAUNDRY AND DRY CLEANING	-	84	25	84	84
10551152	5392	1360	LAUNDRY AND DRY CLEANING	-	-	-	25	25
10551153	5392	1370	LAUNDRY AND DRY CLEANING	134	152	63	156	156
10551101	5393	1300	TEMPORARY HELP SERVICES	4,079	8,812	772	1,009	1,009
10551150	5393	1320	TEMPORARY HELP SERVICES	-	2,202	3,500	1,050	1,050
10551150	5393	1321	TEMPORARY HELP SERVICES	2,070	1,440	3,027	3,440	3,440
10551150	5393	1323	TEMPORARY HELP SERVICES	-	490	537	558	558
10551150	5393	1324	TEMPORARY HELP SERVICES	-	1,468	1,607	1,468	1,468
10551150	5393	1327	TEMPORARY HELP SERVICES	3,010	1,754	1,837	1,883	1,883
10551150	5393	1329	TEMPORARY HELP SERVICES	-	196	215	224	224
10551150	5393	1335	TEMPORARY HELP SERVICES	2,006	196	-	-	-
10551151	5393	1350	TEMPORARY HELP SERVICES	6,403	-	700	1,700	1,700
10551151	5393	1353	TEMPORARY HELP SERVICES	1,470	-	13,230	324	324
10551152	5393	1360	TEMPORARY HELP SERVICES	4,990	540	-	-	-
10551153	5393	1370	TEMPORARY HELP SERVICES	-	1,370	1,500	1,500	1,500

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10551101	5395	1300	EDUCATION EXPENSES	1,259	2,045	194	600	600
10551150	5395	1320	EDUCATION EXPENSES	1,436	220	368	432	432
10551150	5395	1321	EDUCATION EXPENSES	105	155	191	321	321
10551150	5395	1323	EDUCATION EXPENSES	87	-	142	151	151
10551150	5395	1324	EDUCATION EXPENSES	315	350	-	300	300
10551150	5395	1327	EDUCATION EXPENSES	1,400	1,570	450	807	807
10551150	5395	1329	EDUCATION EXPENSES	75	200	205	249	249
10551150	5395	1330	EDUCATION EXPENSES	-	-	342	326	326
10551150	5395	1334	EDUCATION EXPENSES	-	160	224	215	215
10551150	5395	1335	EDUCATION EXPENSES	125	200	281	209	209
10551150	5395	1336	EDUCATION EXPENSES	-	800	508	153	153
10551150	5395	1337	EDUCATION EXPENSES	-	1,500	2,500	1,000	1,000
10551151	5395	1350	EDUCATION EXPENSES	-	-	70	176	176
10551152	5395	1360	EDUCATION EXPENSES	1,440	1,825	949	593	593
10551153	5395	1370	EDUCATION EXPENSES	1,042	1,050	895	1,041	1,041
10551153	5395	1371	EDUCATION EXPENSES	40	-	4	7	7
10551154	5395	1390	EDUCATION EXPENSES	2,545	3,350	2,598	3,529	3,529
10551150	5397	1321	PUBLIC ASSISTANCE INCENTIVES	-	400	416	416	416
10551150	5397	1323	PUBLIC ASSISTANCE INCENTIVES	-	100	100	105	105
10551150	5397	1324	PUBLIC ASSISTANCE INCENTIVES	-	150	500	520	520
10551150	5397	1327	PUBLIC ASSISTANCE INCENTIVES	-	631	1,725	1,848	1,848
10551150	5397	1334	PUBLIC ASSISTANCE INCENTIVES	-	600	800	800	800
10551150	5397	1335	PUBLIC ASSISTANCE INCENTIVES	-	500	804	1,000	1,000
10551151	5397	1350	PUBLIC ASSISTANCE INCENTIVES	-	500	-	-	-
10551151	5397	1352	PUBLIC ASSISTANCE INCENTIVES	200	-	-	-	-
10551151	5397	1353	TRANSPORTATION	-	-	-	-	-
10551152	5397	1360	PUBLIC ASSISTANCE INCENTIVES	-	250	-	-	-
10551153	5397	1370	PUBLIC ASSISTANCE INCENTIVES	-	-	626	300	300
10551153	5397	1371	PUBLIC ASSISTANCE INCENTIVES	-	400	400	416	416
10551153	5397	1371	PUBLIC ASSISTANCE INCENTIVES	-	484	484	503	503
10551150	5398	1327	TRANSPORTATION	59	91	200	200	200
10551150	5398	1336	TRANSPORTATION	-	-	20	50	50
10551153	5398	1370	TRANSPORTATION	44	200	150	51	51
10551153	5398	1371	TRANSPORTATION	67	-	-	-	-
10551101	5410	1300	RENTAL OF REAL PROPERTY	108,290	119,119	119,119	1,664	1,664
10551150	5410	1320	RENTAL OF REAL PROPERTY	-	-	14,450	14,811	14,811
10551150	5410	1321	RENTAL OF REAL PROPERTY	-	-	4,450	4,561	4,561
10551150	5410	1323	RENTAL OF REAL PROPERTY	-	-	2,100	2,184	2,184
10551150	5410	1324	RENTAL OF REAL PROPERTY	-	-	15,400	15,785	15,785
10551150	5410	1327	RENTAL OF REAL PROPERTY	-	-	19,400	19,885	19,885

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 *****FY 02-03****
 *****FY 03-04*****
 *****FY 04-05*****

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10551150	5410	1329	RENTAL OF REAL PROPERTY	-	-	7,600	7,790	7,790
10551150	5410	1330	RENTAL OF REAL PROPERTY	-	-	325	333	333
10551150	5410	1334	RENTAL OF REAL PROPERTY	-	-	2,100	2,153	2,153
10551150	5410	1335	RENTAL OF REAL PROPERTY	-	-	1,750	1,794	1,794
10551150	5410	1336	RENTAL OF REAL PROPERTY	-	-	450	461	461
10551150	5410	1337	RENTAL OF REAL PROPERTY	-	-	2,021	-	-
10551151	5410	1350	RENTAL OF REAL PROPERTY	-	-	2,500	2,563	2,563
10551152	5410	1360	RENTAL OF REAL PROPERTY	-	-	11,500	11,788	11,788
10551153	5410	1370	RENTAL OF REAL PROPERTY	-	-	23,200	23,780	23,780
10551153	5410	1371	RENTAL OF REAL PROPERTY	-	-	2,100	2,153	2,153
10551101	5430	1300	RENTAL OF EQUIPMENT	3,541	5,245	2,768	2,709	2,709
10551150	5430	1320	RENTAL OF EQUIPMENT	200	210	876	631	631
10551150	5430	1321	RENTAL OF EQUIPMENT	468	914	800	231	231
10551150	5430	1323	RENTAL OF EQUIPMENT	30	35	42	250	250
10551150	5430	1324	RENTAL OF EQUIPMENT	312	327	886	648	648
10551150	5430	1327	RENTAL OF EQUIPMENT	844	1,149	1,097	916	916
10551150	5430	1329	RENTAL OF EQUIPMENT	400	-	325	498	498
10551150	5430	1330	RENTAL OF EQUIPMENT	-	-	15	46	46
10551150	5430	1334	RENTAL OF EQUIPMENT	-	-	40	34	34
10551150	5430	1335	RENTAL OF EQUIPMENT	140	148	222	147	147
10551150	5430	1336	RENTAL OF EQUIPMENT	50	54	64	125	125
10551151	5430	1350	RENTAL OF EQUIPMENT	50	-	51	394	394
10551152	5430	1360	RENTAL OF EQUIPMENT	440	462	780	347	347
10551153	5430	1370	RENTAL OF EQUIPMENT	650	682	1,295	933	933
10551153	5430	1371	RENTAL OF EQUIPMENT	-	-	74	412	412
10551154	5430	1390	RENTAL OF EQUIPMENT	1,618	1,600	1,649	3,210	3,210
10551101	5450	1300	INSURANCE AND BONDING	13,101	23,824	6,065	7,520	7,520
10551150	5450	1320	INSURANCE AND BONDING	160	222	371	445	445
10551150	5450	1321	INSURANCE AND BONDING	184	254	190	228	228
10551150	5450	1323	INSURANCE AND BONDING	59	82	2,195	2,634	2,634
10551150	5450	1324	INSURANCE AND BONDING	1,016	1,405	1,019	1,223	1,223
10551150	5450	1327	INSURANCE AND BONDING	2,141	2,961	2,550	3,060	3,060
10551150	5450	1329	INSURANCE AND BONDING	1,832	2,535	2,204	2,644	2,644
10551150	5450	1330	INSURANCE AND BONDING	-	-	1,674	2,009	2,009
10551150	5450	1334	INSURANCE AND BONDING	227	314	2,020	2,424	2,424
10551150	5450	1335	INSURANCE AND BONDING	187	260	677	812	812
10551150	5450	1336	INSURANCE AND BONDING	39	55	2,730	3,276	3,276
10551150	5450	1337	INSURANCE AND BONDING	-	-	202	-	-
10551151	5450	1350	INSURANCE AND BONDING	90	125	102	122	122

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10551152	5450	1360	INSURANCE AND BONDING	1,466	2,028	2,457	2,948	2,948
10551153	5450	1370	INSURANCE AND BONDING	3,392	4,691	3,082	3,699	3,699
10551153	5450	1371	INSURANCE AND BONDING	68	94	310	372	372
10551154	5450	1390	INSURANCE AND BONDING	11,033	15,259	8,314	9,977	9,977
10551101	5491	1300	DUES AND MEMBERSHIPS	515	1,598	550	49	49
10551150	5491	1320	DUES AND MEMBERSHIPS	-	-	130	167	167
10551150	5491	1321	DUES AND MEMBERSHIPS	-	-	286	39	39
10551150	5491	1323	DUES AND MEMBERSHIPS	-	-	40	13	13
10551150	5491	1324	DUES AND MEMBERSHIPS	-	-	424	183	183
10551150	5491	1327	DUES AND MEMBERSHIPS	610	980	218	217	217
10551150	5491	1329	DUES AND MEMBERSHIPS	-	-	44	71	71
10551150	5491	1330	DUES AND MEMBERSHIPS	-	-	24	-	-
10551150	5491	1334	DUES AND MEMBERSHIPS	-	-	32	17	17
10551150	5491	1335	DUES AND MEMBERSHIPS	-	-	19	12	12
10551150	5491	1336	DUES AND MEMBERSHIPS	-	-	39	5	5
10551150	5491	1337	DUES AND MEMBERSHIPS	-	-	5	-	-
10551151	5491	1350	DUES AND MEMBERSHIPS	-	-	12	25	25
10551152	5491	1360	DUES AND MEMBERSHIPS	-	-	66	99	99
10551153	5491	1370	DUES AND MEMBERSHIPS	-	100	380	363	363
10551153	5491	1371	DUES AND MEMBERSHIPS	-	-	11	11	11
10551154	5491	1390	DUES AND MEMBERSHIPS	789	995	863	995	995
52				1,039,511	1,053,069	1,152,315	1,103,711	1,103,711
10551150	5510	1320	OFFICE FURNITURE AND EQUIPMENT	11,075	-	-	-	-
10551150	5510	1330	OFFICE FURNITURE AND EQUIPMENT	2,995	-	-	-	-
10551150	5510	1335	OFFICE FURNITURE AND EQUIPMENT	7,495	11,605	-	-	-
10551150	5510	1337	OFFICE FURNITURE AND EQUIPMENT	-	-	2,550	-	-
10551151	5510	1350	OFFICE FURNITURE AND EQUIPMENT	1,000	-	-	-	-
10551154	5510	1390	OFFICE FURNITURE AND EQUIPMENT	-	5,000	-	-	-
10551154	5540	1390	VEHICLES	37,482	-	-	16,350	-
10551150	5550	1334	OTHER EQUIPMENT	3,535	-	5,000	10,000	10,000
10551150	5550	1335	OTHER EQUIPMENT	-	-	3,620	-	-
55				63,582	5,000	11,170	26,350	10,000
10551154	5730	1390	COPS/LEASE/INST PRINCIPAL	-	-	992	992	992
10551154	5731	1390	COPS/LEASE/INST INTEREST	-	-	1,403	1,440	1,440
57				-	-	2,395	2,432	2,432
10551101	5800	1300	INTERDEPARTMENTAL CHARGES	-	(250,000)	-	-	-
58				-	(250,000)	-	-	-
10551150	5920	1327	CONTINGENCY	-	386,417	-	-	-
59				-	386,417	-	-	-

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5				5,354,146	5,812,738	5,546,253	5,739,748	5,687,989
511				1,967,292	2,294,826	2,365,387	2,479,650	2,427,891
10452000	4291		ABC5 PER BOTTLE-MONROE RIG-LSR	(13,700)	(13,600)	(14,850)	(14,850)	(14,850)
10452000	4292		ABC5 PER BOTTLE-WAXHAW RIG-LSR	(2,300)	(2,300)	(2,500)	(2,500)	(2,500)
	42			(16,000)	(15,900)	(17,350)	(17,350)	(17,350)
10452000	4860		MISC REVENUE-RENT INCOME	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)
	48			(333,000)	(333,000)	(333,000)	(333,000)	(333,000)
349,000				(348,900)	(348,900)	(350,350)	(350,350)	(350,350)
99,961			RENTAL OF REAL PROPERTY	102,960	102,960	99,961	102,960	102,960
99,961				102,960	102,960	99,961	102,960	102,960
16,165			PAYMENTS TO AGENCIES-5CENTS/B	15,900	15,900	17,350	17,350	17,350
518,802			PAYMENTS TO OTHER AGENCIES	518,802	518,802	518,802	518,802	518,802
534,967				534,702	534,702	536,152	536,152	536,152
634,929				637,662	637,662	636,113	639,112	639,112
285,929				288,762	288,762	285,763	288,762	288,762
(3,884)			FED GRANT-FOR FOOD & NUTRITION	(6,724)	(6,724)	(4,557)	(6,874)	(6,874)
(2,472)			FED GRANT-FOR INDEPEND LIVING	(12,040)	(12,040)	(8,768)	(9,600)	(9,600)
(5,529)			FED GRANT-TITLE III FOR AGING	(16,528)	(16,528)	(6,132)	(6,132)	(6,132)
(55,782)			FED GRANT-FOR ADULT DAY CARE	(57,233)	(71,750)	(71,750)	(71,750)	(71,750)
(16,632)			FED GRANT-HOME & COMM.CARE BG	(65,121)	(65,121)	(18,436)	(18,436)	(18,436)
(15,655)			FED GRANT-HOME & COMM.CARE BG	(48,555)	(50,020)	(15,006)	(15,006)	(15,006)
(192,106)			FED GRANT-LOW INCOME EA BG	(57,730)	(129,416)	(157,455)	(105,045)	(105,045)
(4,455,484)			FED GRANT-BLOCK GRANT	(4,600,871)	(4,630,486)	(4,700,000)	(5,000,742)	(5,000,742)
(135,000)			FED GRANT-BLOCK GRANT-IHA	(129,954)	(129,954)	(129,954)	(129,954)	(129,954)
			FED GRANT-SS BLOCK GRANT (XX)	(7,829)	(7,829)	(6,288)	(8,186)	(8,186)
(2,428,421)			FED GRANT-FOR CHILD WELFARE	-	-	-	-	-
(33,552)			FED GRANT-BG-ADULT CARE HOME C	(28,609)	(28,609)	(28,609)	(28,609)	(28,609)
(4,130)			FED GRANT-RESTITUTION	-	-	(7,000)	-	-
(70,099)			FED GRANT-FOR AFDC FOSTER CARE	(79,516)	(79,516)	(63,193)	(79,516)	(79,516)
(54,753)			FED GRANT-FOR AFDC FOSTER CARE	(84,564)	(84,564)	(80,000)	(80,000)	(80,000)
(29,697)			FED GRANT-FOSTER CARE T#IV-E	(34,000)	(34,000)	(36,000)	(36,000)	(36,000)
			FEDERAL ADOPTION INCENTIVE FD	-	-	(5,364)	-	-
(15,851)			FED GRANT-FOR SERVICES	(14,289)	(14,289)	(14,289)	(16,404)	(16,404)
(14,841)			ST GRANT-BLOCK GRANT-1571	(3,010)	(3,010)	(2,192)	(2,400)	(2,400)
(434,985)			ST GRANT-MAIN BG-1571 REIMB	(527,951)	(527,951)	(511,171)	(545,999)	(545,999)
			ST GRANT-MAIN BG-1571 REIMB	-	-	-	(10,000)	(10,000)
			ST GRANT-MAIN BLOCK GRANT	(7,227)	(7,227)	(6,288)	(8,186)	(8,186)
(1,856)			ST GRANT-MAIN BG-1571 REIMB	(5,772)	(5,772)	(500)	(6,000)	(6,000)
(893,191)			ST GRANT-FOR CHILD WELFARE	(4,030,773)	(4,030,773)	(3,400,000)	(3,780,951)	(3,780,951)

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10453160	4444	1501	ST GRANT-1571-ADULT CARE HOME	(14,698)	(16,100)	(16,100)	(16,100)	(16,100)
10453160	4444	1505	ST GRANT - LINKS - SPECIAL	(4,261)	(7,500)	(1,000)	(3,000)	(3,000)
10453101	4446	1450	STATE-PROG INTEGRITY-INCENTIVE	(3,721)	(2,000)	(500)	(800)	(800)
10453161	4447	1531	ST GRANT-SMART START	(1,041,926)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
10453160	4449	1505	ST GRANT-NC EDUC & TRAIN VCHR	-	-	(3,000)	(500)	(500)
10453101	4458	1450	ST GRANT-STATE AID TO COS	(79,236)	(93,710)	(93,710)	(79,236)	(79,236)
10453160	4478	1506	ST GRANT-FOSTER CARE STATE	(53,895)	(77,436)	(57,000)	(57,000)	(57,000)
10453160	4479	1504	ST GRANT-BG-IV E WAIVER	(35,050)	(38,000)	(33,000)	(38,000)	(38,000)
10453160	4480	1506	ST GRANT-FOSTER CARE-IV E	(12,056)	(12,000)	(25,000)	(25,000)	(25,000)
10453160	4497	1501	ST GRANT-HCC BLOCK GRANT	(51,492)	-	(57,081)	(57,081)	(57,081)
10453160	4497	1503	ST GRANT-HCC BLOCK GRANT	(36,364)	-	(35,014)	(35,014)	(35,014)
				(10,196,619)	(11,065,042)	(10,594,357)	(11,277,521)	(11,277,521)
				(6,600)	(2,500)	(4,500)	(4,500)	(4,500)
				(1,755)	(2,000)	(1,200)	(1,500)	(1,500)
				(3,771)	-	(215)	-	-
				(8,719)	(16,000)	(11,106)	(4,524)	(4,524)
				(662)	-	-	-	-
				(27,500)	(16,817)	(35,000)	(35,000)	(35,000)
				(41,318)	(48,000)	(46,000)	(46,000)	(46,000)
				(142,025)	(169,876)	(160,000)	(176,000)	(176,000)
				(93,361)	(109,000)	(109,000)	(129,000)	(129,000)
				(15,239)	(24,000)	(16,000)	(16,000)	(16,000)
				(42,487)	(43,000)	(40,000)	(43,000)	(43,000)
				(383,436)	(431,193)	(423,021)	(455,524)	(455,524)
				(5,550)	(5,400)	(5,370)	(5,300)	(5,300)
				84	-	-	-	-
				(40)	-	(20)	-	-
				(5,506)	(5,400)	(5,390)	(5,300)	(5,300)
				(10,585,561)	(11,501,635)	(11,022,768)	(11,738,345)	(11,738,345)
				5,055,745	5,397,551	5,334,000	5,656,051	5,624,947
				313,069	310,974	311,000	354,752	347,006
				131,098	137,507	140,795	141,829	141,829
				88,590	112,239	115,369	115,636	115,636
				13,782	15,000	15,000	15,000	15,000
				9,228	10,000	10,000	10,000	10,000
				109,637	147,194	147,194	147,195	147,195
				90	300	-	150	150
				14,381	17,000	17,000	17,000	17,000
				4,063	14,000	10,700	14,000	14,000

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Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10553160	5126	1510	SALARIES & WAGES-TEMP AND PART	16,622	22,000	22,000	22,000	22,000
10553101	5128	1450	TRAVEL ALLOWANCE	4,800	4,800	5,200	4,800	4,800
10553101	5132	1450	SEPARATION ALLOWANCE	68,438	73,273	75,326	79,962	79,523
10553160	5132	1501	SEPARATION ALLOWANCE	4,226	4,200	4,385	5,002	4,893
10553160	5132	1502	SEPARATION ALLOWANCE	1,770	1,900	2,012	2,000	2,000
10553160	5132	1510	SEPARATION ALLOWANCE	1,321	1,800	1,530	1,771	1,771
10553101	5134	1450	401-K SUPP RET PLAN -OTHER	253,478	270,870	267,112	283,551	281,996
10553160	5134	1501	401-K SUPP RET PLAN -OTHER	15,653	15,600	15,549	17,738	17,350
10553160	5134	1502	401-K SUPP RET PLAN -OTHER	6,555	6,900	7,135	7,091	7,091
10553160	5134	1510	401-K SUPP RET PLAN -OTHER	4,891	5,400	5,425	6,282	6,282
10553101	5170	1450	BOARD MEMBER COMPENSATION	2,030	2,625	1,890	2,625	2,625
10553101	5181	1450	FICA CONTRIBUTIONS	383,744	424,513	407,300	445,662	443,283
10553105	5181	1480	FICA CONTRIBUTIONS	7	23	-	11	11
10553160	5181	1501	FICA CONTRIBUTIONS	24,059	25,100	23,500	28,439	27,846
10553160	5181	1502	FICA CONTRIBUTIONS	9,789	11,600	11,735	11,921	11,921
10553160	5181	1510	FICA CONTRIBUTIONS	8,709	11,200	10,748	11,294	11,294
10553101	5182	1450	RET CONTRIB.- OTHER EMPLOYEES	247,900	264,864	261,236	277,314	275,793
10553160	5182	1501	RET CONTRIB.- OTHER EMPLOYEES	15,309	15,300	15,207	17,348	16,969
10553160	5182	1502	RET CONTRIB.- OTHER EMPLOYEES	6,411	6,800	6,978	6,935	6,935
10553160	5182	1510	RET CONTRIB.- OTHER EMPLOYEES	4,783	5,300	5,306	6,144	6,144
10553101	5183	1450	HEALTH INSURANCE	454,831	637,284	597,113	801,600	796,800
10553160	5183	1501	HEALTH INSURANCE	37,224	46,800	48,180	62,400	62,400
10553160	5183	1502	HEALTH INSURANCE	9,306	11,700	12,252	14,400	14,400
10553160	5183	1510	HEALTH INSURANCE	12,408	19,500	15,158	24,000	24,000
10553101	5184	1450	HEALTH INSURANCE - RETIREES	132,072	72,826	69,918	80,186	80,186
10553101	5184	1450	HEALTH INSURANCE - RETIREES	-	71,974	68,453	71,895	71,895
10553101	5185	1450	UNEMPLOYMENT CLAIMS	3,094	-	43,828	-	-
10553101	5187	1450	DENTAL INSURANCE	40,820	42,255	40,676	52,104	51,792
10553160	5187	1501	DENTAL INSURANCE	3,120	3,108	3,022	4,056	4,056
10553160	5187	1502	DENTAL INSURANCE	780	777	818	936	936
10553160	5187	1510	DENTAL INSURANCE	1,040	1,295	1,267	1,560	1,560
10553101	5188	1450	DENTAL INS - RETIREES UNDER 65	-	5,200	4,640	5,387	5,387
10553101	5190	1450	LIFE INSURANCE - EMPLOYEES	-	-	4,805	-	-
10553160	5190	1501	LIFE INSURANCE - EMPLOYEES	-	-	276	-	-
10553160	5190	1502	LIFE INSURANCE - EMPLOYEES	-	-	276	-	-
10553160	5190	1510	LIFE INSURANCE - EMPLOYEES	-	-	127	-	-
51				7,514,871	8,248,552	8,149,723	8,828,027	8,776,702
10553101	5211	1450	CLEANING & JANITORIAL SUPPLIES	521	1,020	650	667	667
10553160	5211	1510	CLEANING & JANITORIAL SUPPLIES	3,116	2,500	2,500	2,500	2,500

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****		
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10553101	5212	1450	WEARING APPARREL	346	1,100	550	600	600
10553160	5212	1501	WEARING APPARREL	673	1,000	1,000	1,000	1,000
10553101	5220	1450	FOOD AND PROVISIONS	1,686	3,250	7,400	7,585	7,585
10553105	5220	1480	FOOD AND PROVISIONS	905	1,400	1,252	1,400	1,400
10553160	5220	1501	FOOD AND PROVISIONS	-	-	287	295	295
10553160	5220	1502	FOOD AND PROVISIONS	125	150	340	349	349
10553160	5220	1506	FOOD AND PROVISIONS	649	3,000	2,000	1,500	1,500
10553160	5220	1510	FOOD AND PROVISIONS	17,460	18,000	16,000	18,000	18,000
10553101	5232	1450	AUDIO VISUAL SUPPLIES	848	816	816	840	840
10553101	5233	1450	PERIODICALS, BOOKS & OTHER PUB	2,848	3,780	3,000	3,075	3,075
10553160	5233	1501	PERIODICALS, BOOKS & OTHER PUB	542	300	300	300	300
10553160	5233	1502	PERIODICALS, BOOKS & OTHER PUB	304	200	300	308	308
10553160	5233	1510	PERIODICALS, BOOKS & OTHER PUB	1,108	350	350	350	350
10553101	5239	1450	MEDICAL SUPPLIES AND EQUIPMENT	211	364	364	374	374
10553160	5239	1501	MEDICAL SUPPLIES AND EQUIPMENT	977	2,500	2,000	2,000	2,000
10553160	5239	1510	MEDICAL SUPPLIES AND EQUIPMENT	311	500	500	500	500
10553101	5260	1450	PRINTING AND OFFICE SUPPLIES	130,826	164,460	200,000	215,575	214,460
10553105	5260	1480	PRINTING AND OFFICE SUPPLIES	609	600	500	500	500
10553160	5260	1501	PRINTING AND OFFICE SUPPLIES	2,095	2,195	2,000	3,165	3,165
10553160	5260	1502	PRINTING AND OFFICE SUPPLIES	1,588	1,500	1,600	4,800	4,800
10553160	5260	1504	PRINTING AND OFFICE SUPPLIES	322	2,000	-	-	-
10553160	5260	1510	PRINTING AND OFFICE SUPPLIES	234	1,915	230	236	236
10553101	5290	1450	TOOLS AND SUPPLIES	2,425	3,900	5,804	5,780	5,780
10553105	5290	1480	TOOLS AND SUPPLIES	539	200	333	341	341
10553160	5290	1501	TOOLS AND SUPPLIES	969	900	900	900	900
10553160	5290	1510	TOOLS AND SUPPLIES	376	1,500	300	308	308
10553101	5299	1450	MISCELLANEOUS	717	30,000	5,000	30,000	30,000
10553160	5299	1506	MISCELLANEOUS	-	-	5,364	-	-
10553160	5299	1510	MISCELLANEOUS	6,266	3,500	4,200	3,500	3,500
10553101	5311	1450	TRAVEL	34,611	44,880	40,000	40,800	40,800
10553160	5311	1501	TRAVEL	33,740	40,000	38,000	42,000	42,000
10553160	5311	1502	TRAVEL	2,571	4,000	4,000	4,080	4,080
10553160	5311	1510	TRAVEL	76	100	100	100	100
10553101	5312	1450	TRAVEL SUBSISTENCE	14,386	18,360	18,360	19,500	19,500
10553160	5312	1501	TRAVEL SUBSISTENCE	256	450	260	266	266
10553160	5312	1502	TRAVEL SUBSISTENCE	16	680	680	680	680
10553160	5312	1510	TRAVEL SUBSISTENCE	27	900	900	900	900
10553101	5321	1450	TELEPHONE AND COMMUNICATIONS	29,462	38,000	38,000	40,280	40,280
10553160	5321	1510	TELEPHONE AND COMMUNICATIONS	1,645	2,000	2,000	2,000	2,000

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10553101	5325	1450	POSTAGE	50,233	46,000	50,615	55,651	55,651
10553105	5325	1480	POSTAGE	598	600	821	870	870
10553160	5325	1510	POSTAGE	111	50	55	50	50
10553160	5330	1510	UTILITIES	8,573	9,350	9,350	9,350	9,350
10553101	5351	1450	MAINT & REPAIRS-BUILDINGS	702	12,500	12,500	12,900	12,900
10553160	5351	1510	MAINT & REPAIRS-BUILDINGS	2,785	7,500	7,500	7,500	7,500
10553101	5352	1450	MAINT & REPAIRS-EQUIPMENT	19,153	20,600	24,000	26,000	26,000
10553160	5352	1501	MAINT & REPAIRS-EQUIPMENT	-	525	525	525	525
10553160	5352	1502	MAINT & REPAIRS-EQUIPMENT	-	500	250	250	250
10553160	5352	1504	MAINT & REPAIRS-EQUIPMENT	-	2,808	-	-	-
10553160	5352	1510	MAINT & REPAIRS-EQUIPMENT	452	1,200	600	800	800
10553101	5353	1450	MAINT & REPAIRS-VEHICLES	9,529	9,150	7,583	7,930	7,930
10553160	5353	1510	MAINT & REPAIRS-VEHICLES	893	1,350	1,050	1,201	1,201
10553101	5354	1450	MAINT AGREEMENTS-COMP.SOFTWARE	24,165	31,101	24,000	33,101	33,101
10553101	5357	1450	MAINT & REPAIRS-K CORP ALLOC	135,853	140,000	152,152	156,717	156,717
10553101	5358	1450	MAINT & REPAIRS-VEH INTERDEPT	6,278	9,400	8,800	8,021	8,021
10553160	5358	1510	MAINT & REPAIRS-VEH INTERDEPT	35	500	1,277	1,410	1,410
10553160	5359	1510	M&R-VEHICLE-PREVENTABLE ACCDNT	-	-	23	-	-
10553101	5370	1450	ADVERTISING/EMPL.RECOGNITION	1,808	2,600	2,600	2,665	2,665
10553160	5370	1504	ADVERTISING/EMPL.RECOGNITION	640	8,000	5,000	5,000	5,000
10553101	5381	1450	PROFESSIONAL SERVICES	425,279	509,433	580,433	691,100	691,100
10553160	5381	1501	PROFESSIONAL SERVICES	40	100	350	447	447
10553160	5381	1502	PROFESSIONAL SERVICES	-	-	88	175	175
10553160	5381	1503	PROFESSIONAL SERVICES	28	100	100	100	100
10553160	5381	1504	PROFESSIONAL SERVICES	119,017	126,000	92,961	126,000	126,000
10553160	5381	1506	PROFESSIONAL SERVICES	1,457	1,000	1,000	1,000	1,000
10553160	5381	1508	PROFESSIONAL SERVICES	29,963	22,000	18,000	18,450	18,450
10553160	5381	1510	PROFESSIONAL SERVICES	-	200	88	225	225
10553101	5382	1450	LEGAL SERVICES	84,862	90,000	87,000	92,250	92,250
10553101	5383	1450	MEDICAL SERVICES	925	1,200	1,200	1,500	1,500
10553160	5383	1506	MEDICAL SERVICES	17,712	15,600	12,000	15,600	15,600
10553160	5383	1510	MEDICAL SERVICES	45	-	700	800	800
10553160	5383	1512	MEDICAL SERVICES	3	1,000	1,000	1,000	1,000
10553101	5389	1450	OTHER PROF SRVS / N/A	14,461	41,581	38,970	42,552	42,552
10553101	5392	1450	LAUNDRY AND DRY CLEANING	-	204	-	204	204
10553160	5392	1501	LAUNDRY AND DRY CLEANING	-	300	300	300	300
10553160	5392	1510	LAUNDRY AND DRY CLEANING	-	200	200	200	200
10553105	5393	1480	TEMPORARY HELP SERVICES	-	1,400	-	1,400	1,400
10553101	5395	1450	EDUCATION EXPENSES	13,380	27,500	16,000	28,050	28,050

Union County, NC - Budget Worksheet

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10553160	5395	1501	EDUCATION EXPENSES	1,077	1,315	1,315	1,315	1,315
10553160	5395	1502	EDUCATION EXPENSES	628	800	600	612	612
10553160	5395	1510	EDUCATION EXPENSES	615	1,250	650	663	663
10553101	5396	1450	TRANSPORTATION-DOT	15,851	14,289	14,289	16,404	16,404
10553160	5397	1505	PUBLIC ASSISTANCE-LINK SPECIAL	5,065	7,500	-	-	-
10553101	5398	1450	TRANSPORTATION	131,345	153,900	146,565	164,658	164,658
10553101	5399	1450	PUBLIC ASSISTANCE	270,871	334,939	300,000	334,939	334,939
10553101	5399	1451	PUBLIC ASSISTANCE	4,882	5,400	4,128	16,482	16,482
10553160	5399	1502	PUBLIC ASSISTANCE	37,190	60,000	51,000	67,000	67,000
10553160	5399	1503	PUBLIC ASSISTANCE	153,912	137,482	137,482	158,104	158,104
10553160	5399	1504	PUBLIC ASSISTANCE	19,319	25,000	18,000	18,000	18,000
10553160	5399	1505	PUBLIC ASSISTANCE	11,060	20,000	13,700	15,000	15,000
10553160	5399	1506	PUBLIC ASSISTANCE	218,682	428,324	250,115	428,324	428,324
10553160	5399	1508	PUBLIC ASSISTANCE	30,652	40,000	44,000	50,000	50,000
10553160	5399	1509	PUBLIC ASSISTANCE	182,348	57,730	157,455	105,045	105,045
10553160	5399	1511	PUBLIC ASSISTANCE	111,990	200,000	100,000	200,000	200,000
10553160	5399	1512	PUBLIC ASSISTANCE	37,221	40,200	40,200	40,200	40,200
10553160	5399	1514	PUBLIC ASSISTANCE	2,522	5,772	500	6,000	6,000
10553161	5399	1531	PUBLIC ASSISTANCE	4,363,526	5,030,773	4,400,000	4,780,951	4,780,951
10553162	5399	1561	PUBLIC ASSISTANCE	62,240	71,070	71,070	71,070	71,070
10553160	53991	1505	PUBLIC ASSISTANCE-NC ETV	-	-	3,000	500	500
10553160	53992	1505	PUBLIC ASSISTANCE-SPECIAL LINK	-	-	1,000	3,000	3,000
10553101	5410	1450	RENTAL OF REAL PROPERTY	245,030	252,350	245,000	257,125	257,125
10553105	5410	1480	RENTAL OF REAL PROPERTY	600	1,000	450	1,000	1,000
10553101	5430	1450	RENTAL OF EQUIPMENT	22,671	30,600	28,000	29,000	29,000
10553105	5430	1480	RENTAL OF EQUIPMENT	575	1,200	1,200	1,200	1,200
10553101	5450	1450	INSURANCE AND BONDING	35,079	48,513	35,707	42,841	42,841
10553105	5450	1480	INSURANCE AND BONDING	1	1	1	2	2
10553160	5450	1501	INSURANCE AND BONDING	1,998	2,763	1,573	1,894	1,894
10553160	5450	1502	INSURANCE AND BONDING	614	849	579	689	689
10553160	5450	1510	INSURANCE AND BONDING	683	945	2,594	3,124	3,124
10553101	5491	1450	DUES AND MEMBERSHIPS	1,677	1,907	1,907	2,060	2,060
52				7,235,287	8,487,273	7,639,297	8,625,850	8,624,735
10553101	5510	1450	OFFICE FURNITURE AND EQUIPMENT	4,350	-	-	-	-
10553101	5540	1450	VEHICLES	-	89,300	67,043	89,700	89,700
10553101	5550	1450	OTHER EQUIPMENT	-	10,000	16,094	-	-
10553101	5580	1450	BUILDINGS AND IMPROVEMENTS	24,408	-	-	-	-
55				28,758	99,300	83,137	89,700	89,700
10553101	5630	1450	PAYMENTS TO OTHER GOV UNITS	26,954	42,800	42,936	46,603	46,603

*****FY 02-03****
 *****FY 03-04*****
 *****FY 04-05*****

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10553160	5630	1500	PAYMENTS TO OTHER GOV UNITS	-	250	250	250	250
10553160	5630	1507	PAYMENTS TO OTHER GOV UNITS	3,458	8,000	3,000	8,208	8,208
10553160	5630	1508	PAYMENTS TO OTHER GOV UNITS	70,748	72,000	72,000	73,800	73,800
10553162	5630	1562	PAYMENTS TO OTHER GOV UNITS	800,861	860,000	800,000	790,000	790,000
10553162	5630	1563	PAYMENTS TO OTHER GOV UNITS	3,870,114	4,285,000	3,600,000	4,285,000	4,285,000
10553101	5699	1450	PAYMENTS TO OTHER AGENCIES	2,500	-	-	-	-
56				4,774,635	5,268,050	4,518,186	5,203,861	5,203,861
10553160	5800	1510	INTERDEPARTMENTAL CHARGES	(28,457)	(25,000)	(26,880)	(25,000)	(25,000)
58				(28,457)	(25,000)	(26,880)	(25,000)	(25,000)
5				19,525,094	22,395,744	20,363,463	22,722,438	22,669,998
531				8,939,533	10,576,540	9,340,695	10,984,093	10,931,653
10556700	5699		PAYMENTS TO OTHER AGENCIES	-	-	-	5,000	-
56				-	-	-	5,000	-
5				-	-	-	5,000	-
567				-	-	-	5,000	-
10556800	5699		PAYMENTS TO OTHER AGENCIES	-	-	-	15,040	-
56				-	-	-	15,040	-
5				-	-	-	15,040	-
568				-	-	-	15,040	-
10456900	4290		DEPT INTERGOV RECEIPTS RIG-LSR	-	(35,030)	(37,949)	(36,431)	(36,431)
42				-	(35,030)	(37,949)	(36,431)	(36,431)
4				-	(35,030)	(37,949)	(36,431)	(36,431)
10556900	5630		PAYMENTS TO OTHER GOV UNITS	-	-	75,898	72,863	72,863
10556900	5699		PAYMENTS TO OTHER AGENCIES	-	70,060	-	-	-
56				-	70,060	75,898	72,863	72,863
5				-	70,060	75,898	72,863	72,863
569				-	35,030	37,949	36,432	36,432
10457000	4496	1600	ST GRANT-FOR COMM BASED PROGS	(7,941)	(10,000)	(11,463)	(8,040)	(8,040)
10457000	4496	1610	ST GRANT-FOR COMM BASED PROGS	-	(20,000)	(20,000)	(19,912)	(19,912)
43				(7,941)	(30,000)	(31,463)	(27,952)	(27,952)
4				(7,941)	(30,000)	(31,463)	(27,952)	(27,952)
10557000	5220	1600	FOOD AND PROVISIONS	11	160	160	-	-
10557000	5260	1600	PRINTING AND OFFICE SUPPLIES	221	40	40	-	-
10557000	5370	1600	ADVERTISING/EMPL.RECONGNITION	-	90	90	-	-
10557000	5381	1600	PROFESSIONAL SERVICES	7,710	9,710	11,173	8,040	8,040
52				7,941	10,000	11,463	8,040	8,040
10557000	5699	1610	PAYMENTS TO OTHER AGENCIES	-	20,000	20,000	19,912	19,912
56				-	20,000	20,000	19,912	19,912
5				7,941	30,000	31,463	27,952	27,952

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
570				0	-	-	-	-
10457100	4407	1601	STRUCTURE DAY	-	-	(102,063)	(102,063)	(102,063)
10457100	4496	1601	ST GRANT-FOR COMM BASED PROGS	(255,270)	(279,933)	(284,433)	(186,790)	(186,790)
43				(255,270)	(279,933)	(284,433)	(288,853)	(288,853)
4				(255,270)	(279,933)	(284,433)	(288,853)	(288,853)
10557100	5299	1601	MISCELLANEOUS	(1,455)	-	-	-	-
52				(1,455)	-	-	-	-
10557100	5699	1601	PAYMENTS TO OTHER AGENCIES	255,270	279,933	284,433	288,853	288,853
56				255,270	279,933	284,433	288,853	288,853
5				253,815	279,933	284,433	288,853	288,853
571				(1,455)	-	-	-	-
10457200	4496	1602	ST GRANT-FOR COMM BASED PROGS	(3,000)	-	-	-	-
43				(3,000)	-	-	-	-
4				(3,000)	-	-	-	-
10557200	5699	1602	PAYMENTS TO OTHER AGENCIES	3,900	-	-	-	-
56				3,900	-	-	-	-
5				3,900	-	-	-	-
572				900	-	-	-	-
10457400	4496	1603	ST GRANT-FOR COMM BASED PROGS	(31,196)	(31,196)	(33,096)	-	-
43				(31,196)	(31,196)	(33,096)	-	-
4				(31,196)	(31,196)	(33,096)	-	-
10557400	5121	1603	SALARIES AND WAGES	35,936	36,000	37,181	36,934	-
10557400	5132	1603	SEPARATION ALLOWANCE	485	500	525	521	-
10557400	5134	1603	401-K SUPP RET PLAN -OTHER	1,797	1,800	1,860	1,847	-
10557400	5181	1603	FICA CONTRIBUTIONS	2,749	2,800	2,845	2,825	-
10557400	5182	1603	RET CONTRIB.- OTHER EMPLOYEES	1,757	1,800	1,819	1,806	-
10557400	5183	1603	HEALTH INSURANCE	3,102	3,900	3,264	4,800	-
10557400	5187	1603	DENTAL INSURANCE	260	259	273	312	-
10557400	5190	1603	LIFE INSURANCE - EMPLOYEES	-	-	31	-	-
51				46,086	47,059	48,464	49,045	-
10557400	5220	1603	FOOD AND PROVISIONS	3	-	24	-	-
10557400	5233	1603	PERIODICALS, BOOKS & OTHER PUB	28	-	-	-	-
10557400	5260	1603	PRINTING AND OFFICE SUPPLIES	-	-	51	-	-
10557400	5290	1603	TOOLS AND SUPPLIES	156	50	50	-	-
10557400	5311	1603	TRAVEL	1,072	278	495	-	-
10557400	5312	1603	TRAVEL SUBSISTENCE	-	-	11	-	-
10557400	5381	1603	PROFESSIONAL SERVICES	-	-	44	88	-
10557400	5395	1603	EDUCATION EXPENSES	304	200	612	-	-
10557400	5399	1603	PUBLIC ASSISTANCE	229	49	252	-	-

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	251	Current	Estimate	Request	Recomm.
10557400	5450	1603	INSURANCE AND BONDING	181	251	151	150	181	-
52				1,972	828	1,187	1,689	269	-
5				48,058	47,887	49,651	49,487	49,314	-
574				16,862	16,691	16,555	16,391	49,314	-
10457500	4496	1604	ST GRANT-FOR COMM BASED PROGS	(19,571)	(24,814)	(24,814)	(24,814)	(24,814)	(24,814)
43				(19,571)	(24,814)	(24,814)	(24,814)	(24,814)	(24,814)
4				(19,571)	(24,814)	(24,814)	(24,814)	(24,814)	(24,814)
10557500	5699	1604	PAYMENTS TO OTHER AGENCIES	19,571	24,814	24,814	24,814	24,814	24,814
56				19,571	24,814	24,814	24,814	24,814	24,814
5				19,571	24,814	24,814	24,814	24,814	24,814
575				-	-	-	-	-	-
10457800	4496	1607	ST GRANT-FOR COMM BASED PROGS	(39,813)	(29,813)	(29,813)	(29,813)	(30,000)	(30,000)
43				(39,813)	(29,813)	(29,813)	(29,813)	(30,000)	(30,000)
4				(39,813)	(29,813)	(29,813)	(29,813)	(30,000)	(30,000)
10557800	5699	1607	PAYMENTS TO OTHER AGENCIES	39,813	29,813	29,813	29,813	30,000	30,000
56				39,813	29,813	29,813	29,813	30,000	30,000
5				39,813	29,813	29,813	29,813	30,000	30,000
578				-	-	-	-	-	-
10558000	5699		PAYMENTS TO OTHER AGENCIES	18,750	25,000	25,000	25,000	30,000	25,000
56				18,750	25,000	25,000	25,000	30,000	25,000
5				18,750	25,000	25,000	25,000	30,000	25,000
580				18,750	25,000	25,000	25,000	30,000	25,000
10458100	4393	1680	FED GRANT-HSTM FOR COORDINATOR	(88,402)	(99,021)	(99,021)	(98,112)	(110,745)	(110,745)
10458100	4394	1680	FED GRANT-VEHICLE/EQUIPMENT	266	-	-	(23,150)	(183,780)	(183,780)
10458100	4395	1680	FED GRANT-FOR SRV-EDTAP	(65,360)	(64,098)	(64,098)	(64,098)	(66,424)	(66,424)
10458100	4396	1680	FED GRANT-HCC BLOCK GRANT	(26,695)	(59,893)	(59,893)	(62,000)	(62,000)	(62,000)
10458100	4493	1680	ST GRANT-HSTM COORDINATOR	(5,451)	(6,189)	(6,189)	(6,099)	(6,921)	(6,921)
10458100	4494	1680	ST GRANT-VEHICLE/EQUIPMENT	(127,162)	(102,848)	(102,848)	(78,859)	-	-
10458100	4495	1680	STATE GRANT - RGP	(40,754)	(53,530)	(60,087)	(60,087)	(58,676)	(58,676)
10458100	4497	1680	ST GRANT-HCC BLOCK GRANT	(49,545)	-	-	-	-	-
43				(403,103)	(385,579)	(392,136)	(392,405)	(488,546)	(488,546)
10458100	4510	1680	DEPT SRV CHRGS-OUTSIDE BILLING	(56,585)	(38,670)	(38,670)	(43,915)	(53,420)	(53,420)
45				(56,585)	(38,670)	(38,670)	(43,915)	(53,420)	(53,420)
10458100	4730	1680	INST PROCEEDS	(10,344)	-	-	-	-	-
47				(10,344)	-	-	-	-	-
10458100	4820	1680	MISC REVENUE-SALE OF PROPERTY	-	-	-	(7,380)	-	-
10458100	4840	1680	MISC REVENUE-CONTR/HCCBG	(2,575)	(1,890)	(1,890)	(2,650)	(2,250)	(2,250)
10458100	4841	1680	MISC REVENUE-CONTR/RGP	(4,945)	(4,090)	(4,090)	(6,978)	(7,100)	(7,100)
48				(7,520)	(5,980)	(5,980)	(17,008)	(9,350)	(9,350)

OrgCode	Obj	/Proj	Account Description	Actual	(430,229)	Current	Estimate	Request	Recomm.
4				(477,551)	(430,229)	(436,786)	(453,328)	(551,316)	(551,316)
10558100	5121	1680	SALARIES AND WAGES	222,340	253,786	264,519	253,786	272,015	272,015
10558100	5122	1680	SALARIES AND WAGES - OVERTIME	-	-	2,000	-	-	-
10558100	5126	1680	SALARIES & WAGES-TEMP AND PART	209,371	253,300	255,800	246,860	258,430	258,430
10558100	5132	1680	SEPARATION ALLOWANCE	3,002	3,500	3,528	3,570	3,836	3,836
10558100	5134	1680	401-K SUPP RET PLAN -OTHER	11,117	12,800	12,900	12,700	13,601	13,601
10558100	5181	1680	FICA CONTRIBUTIONS	32,568	38,900	40,672	37,552	40,579	40,579
10558100	5182	1680	RET CONTRIB.- OTHER EMPLOYEES	10,873	12,500	12,598	12,420	13,302	13,302
10558100	5183	1680	HEALTH INSURANCE	23,782	34,340	34,340	40,330	50,400	50,400
10558100	5187	1680	DENTAL INSURANCE	2,340	2,359	2,359	2,640	3,276	3,276
10558100	5190	1680	LIFE INSURANCE - EMPLOYEES	-	-	-	235	-	-
51				515,393	611,485	628,716	610,093	655,439	655,439
10558100	5211	1680	CLEANING & JANITORIAL SUPPLIES	122	110	110	210	220	220
10558100	5212	1680	WEARING APPAREL	4,860	4,885	4,598	3,300	3,390	3,390
10558100	5220	1680	FOOD AND PROVISIONS	419	1,300	1,300	2,085	2,140	2,140
10558100	5239	1680	MEDICAL SUPPLIES AND EQUIPMENT	412	1,000	1,000	1,000	1,025	1,025
10558100	5260	1680	PRINTING AND OFFICE SUPPLIES	8,603	12,048	12,048	9,510	9,750	9,750
10558100	5290	1680	TOOLS AND SUPPLIES	4,772	10,205	10,205	10,190	10,950	10,950
10558100	5311	1680	TRAVEL	661	920	920	1,056	1,080	1,080
10558100	5312	1680	TRAVEL SUBSISTENCE	192	610	610	882	1,000	1,000
10558100	5321	1680	TELEPHONE AND COMMUNICATIONS	7,338	7,596	7,596	7,800	8,270	8,270
10558100	5325	1680	POSTAGE	144	150	150	150	160	160
10558100	5352	1680	MAINT & REPAIRS-EQUIPMENT	4,734	4,950	4,950	1,400	2,372	2,372
10558100	5353	1680	MAINT & REPAIRS-VEHICLES	41,008	38,470	38,470	51,436	59,722	59,722
10558100	5354	1680	MAINT AGREEMNTS-COMP.SOFTWARE	-	4,200	4,200	4,620	5,082	5,082
10558100	5358	1680	MAINT & REPAIRS-VEH INTERDEPT	34,514	31,600	31,600	31,340	36,089	36,089
10558100	5359	1680	MAINT & REPAIRS-VEH INT-PREVAC	-	-	939	1,623	-	-
10558100	5360	1680	M&R-VEHICLE-NONPREVENTABLES	-	-	1,123	1,639	-	-
10558100	5370	1680	ADVERTISING/EMPL.RECONGNITION	637	880	1,715	1,020	1,050	1,050
10558100	5381	1680	PROFESSIONAL SERVICES	217	230	4,230	4,550	600	600
10558100	5383	1680	MEDICAL SERVICES	3,030	1,600	1,600	1,550	1,590	1,590
10558100	5395	1680	EDUCATION EXPENSES	2,228	5,100	5,850	5,120	5,220	5,220
10558100	5450	1680	INSURANCE AND BONDING	10,378	14,353	8,903	8,895	10,674	10,674
10558100	5491	1680	DUES AND MEMBERSHIPS	300	410	410	410	420	420
52				124,569	140,617	142,527	149,786	160,804	160,804
10558100	5510	1680	OFFICE FURNITURE AND EQUIPMENT	5,634	-	-	-	-	-
10558100	5540	1680	VEHICLES	121,655	98,500	118,332	95,448	200,500	200,500
55				127,289	98,500	118,332	95,448	200,500	200,500
10558100	5630	1680	PAYMENTS TO OTHER GOV UNITS	-	5,950	5,950	-	3,350	3,350

OrgCode	Obj	/Proj	Account Description	Actual	5,950	5,950	Estimate	Request	Recomm.
56				-			-	3,350	3,350
10558100	5730	1680	COPS/LEASE/INST PRINCIPAL	-	-	-	274	274	274
10558100	5731	1680	COPS/LEASE/INST INTEREST	-	-	-	387	397	397
57				-	-	-	661	671	671
10558100	5800	1680	INTERDEPT CHARGES-INSIDE BILLS	(206,986)	(242,915)	(242,915)	(214,390)	(281,780)	(281,780)
58				(206,986)	(242,915)	(242,915)	(214,390)	(281,780)	(281,780)
5				560,265	613,637	652,610	641,598	738,984	738,984
581				82,714	183,408	215,824	188,270	187,668	187,668
10458200	4402	1650	ST GRANT-FOR VET SRV OFFICER	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
43				(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
10458200	4840	1650	MISC REVENUE-CONTR/DONATIONS	(41)	(50)	(50)	-	(50)	(50)
48				(41)	(50)	(50)	-	(50)	(50)
4				(2,041)	(2,050)	(2,050)	(2,000)	(2,050)	(2,050)
10558200	5121	1650	SALARIES AND WAGES	77,350	91,270	94,254	104,220	104,278	104,278
10558200	5126	1650	SALARIES & WAGES-TEMP AND PART	5,450	10,218	10,218	-	-	-
10558200	5132	1650	SEPARATION ALLOWANCE	1,044	1,300	1,300	1,470	1,470	1,470
10558200	5134	1650	401-K SUPP RET PLAN -OTHER	3,867	4,700	4,700	5,205	5,214	5,214
10558200	5181	1650	FICA CONTRIBUTIONS	5,933	7,800	8,331	7,579	7,977	7,977
10558200	5182	1650	RET CONTRIB.- OTHER EMPLOYEES	3,782	4,500	4,500	5,095	5,099	5,099
10558200	5183	1650	HEALTH INSURANCE	6,204	11,700	11,700	12,260	14,400	14,400
10558200	5184	1650	HEALTH INSURANCE - RETIREES	3,182	-	-	-	-	-
10558200	51841	1650	HEALTH INSURANCE - RETIREES	-	3,312	3,312	3,384	3,597	3,597
10558200	5187	1650	DENTAL INSURANCE	520	776	776	825	936	936
10558200	5190	1650	LIFE INSURANCE - EMPLOYEES	-	-	-	93	-	-
51				107,333	135,576	139,091	140,131	142,971	142,971
10558200	5220	1650	FOOD AND PROVISIONS	-	-	-	72	175	175
10558200	5260	1650	PRINTING AND OFFICE SUPPLIES	1,370	2,460	2,460	2,156	1,690	1,690
10558200	5311	1650	TRAVEL	430	475	475	475	485	485
10558200	5312	1650	TRAVEL SUBSISTENCE	425	300	300	421	430	430
10558200	5321	1650	TELEPHONE AND COMMUNICATIONS	-	50	50	50	50	50
10558200	5325	1650	POSTAGE	1,322	1,225	1,225	1,225	1,300	1,300
10558200	5353	1650	MAINT & REPAIRS-VEHICLES	190	300	300	242	250	250
10558200	5354	1650	MAINT AGREEMNTS-COMP.SOFTWARE	201	225	225	225	225	225
10558200	5381	1650	PROFESSIONAL SERVICES	-	-	-	90	96	96
10558200	5398	1650	TRANSPORTATION	31,342	31,725	31,725	31,725	39,462	39,462
10558200	5450	1650	INSURANCE AND BONDING	389	538	648	649	779	779
52				35,668	37,298	37,408	37,330	44,942	44,942
5				143,001	172,874	176,499	177,461	187,913	187,913
582				140,960	170,824	174,449	175,461	185,863	185,863

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10558300	5699		PAYMENTS TO OTHER AGENCIES	26,500	26,500	26,500	26,500	26,500
56				26,500	26,500	26,500	26,500	26,500
5				26,500	26,500	26,500	26,500	26,500
583				26,500	26,500	26,500	26,500	26,500
10558400	5699		PAYMENTS TO OTHER AGENCIES	10,000	10,000	10,000	15,000	10,000
56				10,000	10,000	10,000	15,000	10,000
5				10,000	10,000	10,000	15,000	10,000
584				10,000	10,000	10,000	15,000	10,000
10558500	5695		PYMTS TO AGENCIES-HEAD START/A	35,804	35,804	35,804	35,804	35,804
10558500	5698		PAYMENTS TO AGENCIES-5CENTS/B	40,534	40,534	40,534	40,534	40,534
56				76,338	76,338	76,338	76,338	76,338
5				76,338	76,338	76,338	76,338	76,338
585				76,338	76,338	76,338	76,338	76,338
10458600	4339	1670	FED GRANT-HOME & COMM.CARE BG	(71,609)	(226,411)	(228,399)	(230,584)	(230,584)
10458600	4497	1670	ST GRANT-HCC BLOCK GRANT	(159,788)	-	-	-	-
43				(231,397)	(226,411)	(228,399)	(230,584)	(230,584)
4				(231,397)	(226,411)	(228,399)	(230,584)	(230,584)
10558600	5699	1670	PAYMENTS TO OTHER AGENCIES	263,897	258,911	260,899	263,584	263,084
56				263,897	258,911	260,899	263,584	263,084
5				263,897	258,911	260,899	263,584	263,084
586				32,500	32,500	32,500	33,000	32,500
10458700	4339	1681	FED GRANT-HOME & COMM.CARE BG	(144,359)	(209,570)	(209,570)	(209,570)	(209,570)
10458700	4497	1681	ST GRANT-HCC BLOCK GRANT	(62,119)	-	-	-	-
43				(206,478)	(209,570)	(209,570)	(209,570)	(209,570)
4				(20,884)	(21,000)	(21,665)	(21,500)	(21,500)
10458700	4840	1681	MISC REVENUE-CONTR/DONATIONS	10	-	-	-	-
10458700	4890	1681	MISC REVENUE-OVERAGE/SHORTAGE	(20,874)	(21,000)	(21,665)	(21,500)	(21,500)
48				(227,352)	(230,570)	(231,235)	(231,070)	(231,070)
4				100,625	100,848	103,096	115,517	115,517
10558700	5121	1681	SALARIES AND WAGES	3,310	6,304	4,040	6,304	6,304
10558700	5126	1681	SALARIES & WAGES-TEMP AND PART	1,358	1,400	1,480	1,628	1,628
10558700	5132	1681	SEPARATION ALLOWANCE	5,031	5,100	5,260	5,775	5,775
10558700	5134	1681	401-K SUPP RET PLAN -OTHER	7,631	8,200	8,611	9,319	9,319
10558700	5181	1681	FICA CONTRIBUTIONS	4,921	5,000	5,150	5,649	5,649
10558700	5182	1681	RET CONTRIB.- OTHER EMPLOYEES	4,395	7,828	10,610	12,000	12,000
10558700	5183	1681	HEALTH INSURANCE	520	518	545	780	780
10558700	5187	1681	DENTAL INSURANCE	-	-	95	-	-
10558700	5190	1681	LIFE INSURANCE - EMPLOYEES	127,790	135,198	137,857	156,972	156,972
51				606	850	820	845	845
10558700	5211	1681	CLEANING & JANITORIAL SUPPLIES	-	-	-	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****			*****FY 03-04*****			*****FY 04-05*****		
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.		
10558700	5220	1681	FOOD AND PROVISIONS	196,467	212,400	201,950	217,710	217,710	90	
10558700	5233	1681	PERIODICALS, BOOKS & OTHER PUB	79	100	85	90	90	100	
10558700	5239	1681	MEDICAL SUPPLIES AND EQUIPMENT	-	-	30	100	100	2,330	
10558700	5260	1681	PRINTING AND OFFICE SUPPLIES	2,273	2,840	3,790	2,330	2,330	2,500	
10558700	5290	1681	TOOLS AND SUPPLIES	3,388	1,250	1,800	2,500	2,500	2,675	
10558700	5311	1681	TRAVEL	2,609	3,570	2,620	2,675	2,675	250	
10558700	5312	1681	TRAVEL SUBSISTENCE	-	480	240	250	250	4,030	
10558700	5321	1681	TELEPHONE AND COMMUNICATIONS	1,557	3,420	3,800	4,030	4,030	280	
10558700	5325	1681	POSTAGE	365	260	260	280	280	400	
10558700	5352	1681	MAINT & REPAIRS-EQUIPMENT	131	400	-	400	400	1,300	
10558700	5370	1681	ADVERTISING/EMPL.RECOGNITION	105	1,236	1,265	1,300	1,300	750	
10558700	5381	1681	PROFESSIONAL SERVICES	749	975	730	750	750	120	
10558700	5383	1681	MEDICAL SERVICES	-	80	30	120	120	270	
10558700	5395	1681	EDUCATION EXPENSES	230	510	260	270	270	76,000	
10558700	5398	1681	TRANSPORTATION	48,588	51,000	50,780	76,000	76,000	2,460	
10558700	5410	1681	RENTAL OF REAL PROPERTY	1,200	2,500	2,400	2,460	2,460	653	
10558700	5450	1681	INSURANCE AND BONDING	419	579	545	653	653	130	
10558700	5491	1681	DUES AND MEMBERSHIPS	75	-	125	130	130	312,893	
52				258,841	282,450	271,530	312,893	312,893	2,220	
10558700	5699	1681	PAYMENTS TO OTHER AGENCIES	1,748	2,920	1,910	2,220	2,220	2,220	
5				1,748	2,920	1,910	2,220	2,220	472,085	
587				388,379	420,568	413,820	472,085	472,085	241,015	
10458800	4860		MISC REVENUE-RENT INCOME	161,027	189,998	182,585	241,015	241,015	(1,700,000)	
4				(1,400,000)	(1,400,000)	(1,900,000)	(1,700,000)	(1,700,000)	(1,700,000)	
588				(1,400,000)	(1,400,000)	(1,900,000)	(1,700,000)	(1,700,000)	(1,700,000)	
10458900	4470		ST GRANT-NCDOCCJPP	(1,400,000)	(1,400,000)	(1,900,000)	(1,700,000)	(1,700,000)	(1,700,000)	
43				-	(100,817)	(100,817)	-	-	-	
4				-	(100,817)	(100,817)	-	-	-	
10558900	5699		PAYMENTS TO OTHER AGENCIES	-	(100,817)	(100,817)	-	-	-	
56				-	100,817	100,817	-	-	-	
5				-	100,817	100,817	-	-	-	
589				-	100,817	100,817	-	-	-	
60				-	100,817	100,817	-	-	-	
10459000	4253		PUBLIC SCHOOL STATE BOND FUNDS	10,357,850	12,397,576	10,862,839	12,953,675	12,769,622	-	
42				(126,303)	-	-	-	-	-	
4				(126,303)	-	-	-	-	-	
10559000	5630		PAYMENTS TO OTHER GOV UNITS	(126,303)	-	-	-	-	-	
4				126,303	-	-	-	-	-	

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
56				126,303	-	-	-	-
5				126,303	-	-	-	-
590				-	-	-	-	-
10559100	5630		CURR EXP.-REG INSTRUCTION PROG	20,519,344	22,908,030	22,908,030	26,515,229	25,317,925
56				20,519,344	22,908,030	22,908,030	26,515,229	25,317,925
5				20,519,344	22,908,030	22,908,030	26,515,229	25,317,925
591				20,519,344	22,908,030	22,908,030	26,515,229	25,317,925
10459209	4055		IFT FROM SCHOOL CAP PROJ FD 55	(224,408)	-	-	-	-
10459209	4058		IFT FROM SCHOOL CAP PROJ FD 58	(111,282)	-	-	-	-
40				(335,690)	-	-	-	-
10459209	4251		PUB SCHOOL BLDG FUNDS RIG-SSR	-	(800,000)	(888,278)	(1,017,775)	(1,017,775)
42				-	(800,000)	(888,278)	(1,017,775)	(1,017,775)
10459202	4730		INST PROCEEDS	(3,143,394)	-	-	-	-
10459201	4730		INST PROCEEDS	(133,459)	-	-	-	-
47				(3,276,853)	-	-	-	-
4				(3,612,544)	(800,000)	(888,278)	(1,017,775)	(1,017,775)
10559200	5040		IFT TO GENERAL CAPITAL PROJ FD	2,800,000	3,000,000	4,537,797	10,650,100	4,345,006
10559207	5040	PR017	TRNS TO GENERAL CAP PROJ FD	-	-	-	6,686,708	6,686,708
50				2,800,000	3,000,000	4,537,797	17,336,808	11,031,714
10559209	5710		G O BOND PRINCIPAL	6,347,836	6,319,921	6,319,921	6,294,163	6,294,163
10559209	5711		G O BOND INTEREST	6,045,578	5,747,138	5,747,138	5,449,987	5,449,987
10559209	5712		G O BOND SERVICE CHARGES	700	800	700	800	800
10559209	5715		G O BOND ISSUE COSTS	297	-	-	-	-
10559209	5719		G O BOND REMIT TO ESCROW AGENT	-	1,122,917	435,750	2,730,175	2,730,175
10559209	5730		INST PRINCIPAL	664,668	698,318	995,298	1,005,298	1,005,298
10559209	5731		INST INTEREST	245,117	142,011	386,113	381,830	381,830
10559209	5739		INST REMIT TO ESCROW AGENT	-	533,745	-	-	-
57				13,304,196	14,564,850	13,884,920	15,862,253	15,862,253
5				16,104,196	17,564,850	18,422,717	33,199,061	26,893,967
592				12,491,652	17,564,850	18,127,647	32,181,286	25,876,192
10559300	5121		SALARIES AND WAGES	14,020	-	-	-	-
10559300	5126		SALARIES & WAGES-TEMP AND PART	5,105	-	-	-	-
10559300	5132		SEPARATION ALLOWANCE	189	-	-	-	-
10559300	5134		401-K SUPP RET PLAN -OTHER	701	-	-	-	-
10559300	5181		FICA CONTRIBUTIONS	1,463	-	-	-	-
10559300	5182		RET CONTRIB.- OTHER EMPLOYEES	686	-	-	-	-
10559300	5183		HEALTH INSURANCE	1,422	-	-	-	-
10559300	5187		DENTAL INSURANCE	125	-	-	-	-
51				23,711	-	-	-	-

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10559300	5212		WEARING APPARREL	289	-	-	-	-
10559300	5290		TOOLS AND SUPPLIES	28	-	-	-	-
10559300	5450		INSURANCE AND BONDING	90	80	-	-	-
	52			408	80	-	-	-
5				24,119	80	-	-	-
593				24,119	80	-	-	-
10559500	5381		PROFESSIONAL SERVICES	-	175,000	140,910	-	-
	52			-	175,000	140,910	-	-
5				-	175,000	140,910	-	-
595				-	175,000	140,910	-	-
10559700	5570		LAND AND IMPROVEMENTS	-	1,289,517	1,289,517	-	-
	55			-	1,289,517	1,289,517	-	-
10559700	5730		INST PRINCIPAL	-	286,712	121,434	121,434	121,434
10559700	5731		COPS/LEASE/INST INTEREST	-	-	171,768	176,290	176,290
	57			-	286,712	293,202	297,724	297,724
5				-	286,712	1,582,719	297,724	297,724
597				-	286,712	1,582,719	297,724	297,724
10559800	5699		PAYMENTS TO OTHER AGENCIES	525,000	667,000	667,000	969,000	765,865
	56			525,000	667,000	667,000	969,000	765,865
5				525,000	667,000	667,000	969,000	765,865
598				525,000	667,000	667,000	969,000	765,865
10559900	5699		PAYMENTS TO OTHER AGENCIES	2,000	2,000	2,000	5,000	2,000
	56			2,000	2,000	2,000	5,000	2,000
5				2,000	2,000	2,000	5,000	2,000
599				2,000	2,000	2,000	5,000	2,000
70				33,562,115	40,355,906	42,835,098	59,968,239	52,259,706
				(29,379)	(28,905)	-	-	-
10461100	4368	1802	FED GRANT-FOR PUBLIC ED/LSCA	(171,928)	(171,928)	(171,928)	(171,928)	(171,928)
10461100	4468	1800	ST GRANT-FOR PUBLIC ED	(201,307)	(171,928)	(171,928)	(171,928)	(171,928)
	43			(76,013)	(60,000)	(106,000)	(72,000)	(72,000)
10461100	4510	1800	DEPT SERVICE CHARGES	(76,013)	(60,000)	(106,000)	(72,000)	(72,000)
	45			(2,304)	-	(2,180)	-	-
10461100	4840	1800	MISC REVENUE-CONTR/DONATIONS	(11,104)	(8,000)	(9,000)	(9,000)	(9,000)
10461100	4840	1801	MISC REVENUE-CONTR/DONATIONS	167	-	63	-	-
10461100	4890	1800	MISC REVENUE-OVERAGE/SHORTAGE	(60)	-	(60)	-	-
10461100	4892	1800	MISC REVENUE-NSF CHECK FEE	(13,302)	(8,000)	(11,177)	(9,000)	(9,000)
	48			(290,623)	(239,928)	(289,105)	(252,928)	(252,928)
4				1,234,042	1,528,794	1,520,275	1,688,177	1,605,926
10561100	5121	1800	SALARIES AND WAGES	23,843	-	-	-	-
10561100	5121	1802	SALARIES AND WAGES	-	-	-	-	-

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10561100	5126	1800	SALARIES & WAGES-TEMP AND PART	203,954	321,537	315,125	362,469	362,469
10561100	5126	1802	SALARIES & WAGES-TEMP AND PART	-	20,700	20,700	-	-
10561100	5128	1800	TRAVEL ALLOWANCE	4,800	4,800	5,200	4,800	4,800
10561100	5132	1800	SEPARATION ALLOWANCE	16,660	20,400	21,085	23,804	22,644
10561100	5132	1802	SEPARATION ALLOWANCE	322	-	-	-	-
10561100	5134	1800	401-K SUPP RET PLAN -OTHER	61,702	74,500	75,016	84,408	80,296
10561100	5134	1802	401-K SUPP RET PLAN -OTHER	1,192	-	-	-	-
10561100	5181	1800	FICA CONTRIBUTIONS	107,286	138,200	135,496	157,242	150,950
10561100	5181	1802	FICA CONTRIBUTIONS	1,824	1,596	1,584	-	-
10561100	5182	1800	RET CONTRIB.- OTHER EMPLOYEES	60,345	72,700	73,225	82,551	78,529
10561100	5182	1802	RET CONTRIB.- OTHER EMPLOYEES	1,166	-	-	-	-
10561100	5183	1800	HEALTH INSURANCE	113,223	208,272	178,174	244,800	230,400
10561100	5184	1800	HEALTH INSURANCE - RETIREES	40,735	3,096	3,096	3,715	3,715
10561100	51841	1800	HEALTH INSURANCE - RETIREES	-	38,703	40,859	41,925	41,925
10561100	5185	1800	UNEMPLOYMENT CLAIMS	-	477	477	-	-
10561100	5187	1800	DENTAL INSURANCE	10,920	13,817	12,096	15,912	14,976
10561100	5188	1800	DENTAL INS - RETIREES UNDER 65	-	216	259	310	310
10561100	5190	1800	LIFE INSURANCE - EMPLOYEES	-	-	1,408	-	-
51				1,882,013	2,374,741	2,404,075	2,710,113	2,596,940
10561100	5211	1800	CLEANING & JANITORIAL SUPPLIES	336	300	300	300	300
10561100	5212	1800	WEARING APPARREL	327	400	400	350	350
10561100	5220	1800	FOOD AND PROVISIONS	981	450	3,500	3,600	3,600
10561100	5232	1800	AUDIO VISUAL SUPPLIES	68,032	69,360	69,360	71,100	71,100
10561100	5232	1801	AUDIO VISUAL SUPPLIES	1,360	1,400	1,400	1,400	1,400
10561100	5232	1802	AUDIO VISUAL SUPPLIES	4,050	-	75	-	-
10561100	5233	1800	PERIODICALS, BOOKS & OTHER PUB	112,158	145,000	142,109	245,700	195,700
10561100	5233	1801	PERIODICALS, BOOKS & OTHER PUB	16,598	6,000	15,809	8,000	8,000
10561100	5233	1802	PERIODICALS, BOOKS & OTHER PUB	18,995	-	6,000	-	-
10561100	5234	1800	PERIOD.,BOOKS & OTH PUB - S.O.	154,766	169,331	169,331	173,565	173,565
10561100	5239	1800	MEDICAL SUPPLIES AND EQUIPMENT	-	-	200	250	250
10561100	5260	1800	PRINTING AND OFFICE SUPPLIES	210,378	125,000	125,000	134,000	134,000
10561100	5260	1801	PRINTING AND OFFICE SUPPLIES	4	100	44	-	-
10561100	5260	1802	PRINTING AND OFFICE SUPPLIES	-	-	500	-	-
10561100	5290	1800	TOOLS AND SUPPLIES	431	-	1,375	-	-
10561100	5311	1800	TRAVEL	3,486	3,300	3,300	3,370	3,370
10561100	5312	1800	TRAVEL SUBSISTENCE	86	1,000	164	1,000	1,000
10561100	5321	1800	TELEPHONE AND COMMUNICATIONS	50,757	60,000	57,000	60,000	60,000
10561100	5321	1801	TELEPHONE AND COMMUNICATIONS	357	500	556	600	600
10561100	5325	1800	POSTAGE	5,435	6,300	7,750	8,200	8,200

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10561100	5351	1800	MAINT & REPAIRS-BUILDINGS	283	500	-	-	-
10561100	5352	1800	MAINT & REPAIRS-EQUIPMENT	16,481	19,616	14,862	16,500	16,500
10561100	5353	1800	MAINT & REPAIRS-VEHICLES	2,014	3,075	2,712	3,290	3,290
10561100	5354	1800	MAINT AGREEMNTS-COMP.SOFTWARE	53,757	38,900	43,321	41,650	41,650
10561100	5358	1800	MAINT & REPAIRS-VEH INTERDEPT	1,512	1,250	2,500	3,220	3,220
10561100	5370	1800	ADVERTISING/EMPL.RECOGNITION	595	1,000	500	500	500
10561100	5370	1802	ADVERTISING/EMPL.RECOGNITION	372	-	-	-	-
10561100	5381	1800	PROFESSIONAL SERVICES	24,452	8,000	8,000	8,200	8,200
10561100	5381	1802	PROFESSIONAL SERVICES	-	3,000	3,000	-	-
10561100	5383	1800	MEDICAL SERVICES	170	200	320	400	400
10561100	5392	1800	LAUNDRY AND DRY CLEANING	-	-	9	-	-
10561100	5395	1800	EDUCATION EXPENSES	320	1,000	1,000	1,020	1,020
10561100	5430	1800	RENTAL OF EQUIPMENT	17,321	24,364	23,900	24,500	24,500
10561100	5450	1800	INSURANCE AND BONDING	8,812	12,187	25,427	30,513	30,513
10561100	5491	1800	DUES AND MEMBERSHIPS	1,260	1,480	1,515	1,553	1,553
52				775,887	700,013	731,239	842,781	792,781
10561100	5510	1800	OFFICE FURNITURE AND EQUIPMENT	6,116	17,000	16,977	10,000	10,000
10561100	5540	1800	VEHICLES	14,075	14,087	13,899	-	-
10561100	5580	1800	BUILDINGS AND IMPROVEMENTS	-	-	-	60,000	-
55				20,191	31,087	30,876	70,000	10,000
10561100	5730	1800	INST PRINCIPAL	-	176,415	74,719	74,719	74,719
10561100	5731	1800	COPS/LEASE/INST INTEREST	-	-	105,690	108,472	108,472
57				-	176,415	180,409	183,191	183,191
5				2,678,091	3,282,256	3,346,599	3,806,085	3,582,912
611				2,387,469	3,042,328	3,057,494	3,553,157	3,329,984
10461372	4408		ST GRANT-GENERAL	-	(500)	-	-	-
10461301	4415		ST GRANT - ADOPT-A-TRAIL	-	(5,000)	-	-	-
43				-	(5,500)	-	-	-
10461371	4510		DEPT SERVICE CHARGES-CAMPING	(107,607)	(115,000)	(108,000)	(108,000)	(108,000)
10461301	4510		DEPT SERVICE CHARGES	(146,238)	(150,000)	(150,000)	(145,400)	(145,400)
10461372	4510		DEPT SERVICE CHARGES	(7,736)	(5,000)	(6,520)	(7,000)	(7,000)
10461371	4511		DEPT SERVICE CHARGES-ANNUAL CP	(39,863)	(35,000)	(26,500)	(27,000)	(27,000)
10461371	4512		DEPT SERVICE CHARGES-RESRV TNS	(1,374)	(1,400)	(1,260)	(1,300)	(1,300)
10461370	4570		DEPT SERVICE CHARGES-CONCESSN	(30,324)	(20,150)	(17,000)	(17,000)	(17,000)
10461371	4570		DEPT SERVICE CHARGES-CONCESSN	(20,242)	(27,125)	(19,740)	(20,000)	(20,000)
10461370	4571		DEPT SRV CHRGS-WILDLIFE	-	(16,800)	(14,000)	(14,000)	(14,000)
45				(353,385)	(370,475)	(343,020)	(339,700)	(339,700)
10461301	4730		INST PROCEEDS	(64,868)	-	-	-	-
47				(64,868)	-	-	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10461370	4860	MISC REVENUE-RENT/LEASE INCOME	(884)	(1,000)	(1,391)	(1,400)	(1,400)
10461372	4860	MISC REVENUE-RENT INCOME	-	-	(2,000)	-	-
10461371	4890	MISC REVENUE-OVERAGE/SHORTAGE	5	-	-	-	-
10461370	4890	MISC REVENUE-OVERAGE/SHORTAGE	(7)	-	-	-	-
10461301	4890	MISC REVENUE-OVERAGE/SHORTAGE	490	-	-	-	-
48			(397)	(1,000)	(3,391)	(1,400)	(1,400)
4			(418,651)	(376,975)	(346,411)	(341,100)	(341,100)
10561372	5040	IFT TO GENERAL CAPITAL PROJ FD	-	-	440,000	500,000	500,000
10561372	5040	PR009 IFT TO GENERAL CAPITAL PROJ FD	60,000	-	-	-	-
50			60,000	-	440,000	500,000	500,000
10561372	5121	SALARIES AND WAGES	21,360	23,800	24,184	81,811	81,811
10561371	5121	SALARIES AND WAGES	101,399	101,100	105,327	162,521	162,521
10561301	5121	SALARIES AND WAGES	300,474	320,700	318,843	287,221	287,221
10561301	5122	SALARIES AND WAGES - OVERTIME	820	1,000	900	1,000	1,000
10561371	5122	SALARIES AND WAGES - OVERTIME	250	500	500	500	500
10561372	5126	SALARIES & WAGES-TEMP AND PART	1,769	1,800	1,800	1,800	1,800
10561371	5126	SALARIES & WAGES-TEMP AND PART	49,088	62,000	57,100	62,000	62,000
10561301	5126	SALARIES & WAGES-TEMP AND PART	84,309	87,500	108,700	87,500	87,500
10561301	5128	TRAVEL ALLOWANCE	3,840	3,900	4,160	3,840	3,840
10561371	5128	TRAVEL ALLOWANCE	960	1,000	1,040	960	960
10561371	5132	SEPARATION ALLOWANCE	1,372	1,400	1,500	2,298	2,298
10561372	5132	SEPARATION ALLOWANCE	288	400	350	1,153	1,153
10561301	5132	SEPARATION ALLOWANCE	4,068	4,400	4,510	4,064	4,064
10561301	5134	401-K SUPP RET PLAN -OTHER	15,065	16,100	16,540	14,411	14,411
10561372	5134	401-K SUPP RET PLAN -OTHER	1,068	1,200	1,210	4,091	4,091
10561371	5134	401-K SUPP RET PLAN -OTHER	5,082	5,100	5,300	8,151	8,151
10561301	5181	FICA CONTRIBUTIONS	29,024	31,300	33,443	29,037	29,037
10561371	5181	FICA CONTRIBUTIONS	11,303	12,600	13,360	17,288	17,288
10561372	5181	FICA CONTRIBUTIONS	1,769	2,000	2,147	6,396	6,396
10561372	5182	RET CONTRIB.- OTHER EMPLOYEES	1,045	1,200	1,190	4,001	4,001
10561371	5182	RET CONTRIB.- OTHER EMPLOYEES	4,971	5,000	5,180	7,972	7,972
10561301	5182	RET CONTRIB.- OTHER EMPLOYEES	14,733	15,800	15,640	14,094	14,094
10561301	5183	HEALTH INSURANCE	27,870	34,557	37,948	43,200	43,200
10561371	5183	HEALTH INSURANCE	10,659	13,439	14,825	24,000	24,000
10561372	5183	HEALTH INSURANCE	1,797	1,921	2,130	9,600	9,600
10561301	5184	HEALTH INSURANCE - RETIREES	4,788	-	3,096	3,715	3,715
10561301	51841	HEALTH INSURANCE - RETIREES	-	4,788	5,238	5,238	5,238
10561301	5185	UNEMPLOYMENT CLAIMS	-	-	349	-	-
10561371	5185	UNEMPLOYMENT CLAIMS	2,980	3,000	-	-	-

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10561301	5187		DENTAL INSURANCE	2,548	4,189	2,514	2,808	2,808
10561372	5187		DENTAL INSURANCE	182	193	180	624	624
10561371	5187		DENTAL INSURANCE	910	960	955	1,560	1,560
10561301	5188		DENTAL INS - RETIREES UNDER 65	-	-	259	310	310
10561301	5189		OTHER FRINGE BENEFITS	-	-	100	-	-
10561371	5189		OTHER FRINGE BENEFITS	-	-	188	-	-
10561371	5190		LIFE INSURANCE - EMPLOYEES	-	-	95	-	-
10561372	5190		LIFE INSURANCE - EMPLOYEES	-	-	25	-	-
10561301	5190		LIFE INSURANCE - EMPLOYEES	-	-	298	-	-
	51			705,791	762,847	788,934	893,164	893,164
10561301	5211		CLEANING & JANITORIAL SUPPLIES	1,786	1,840	1,895	1,940	1,940
10561370	5211		CLEANING & JANITORIAL SUPPLIES	-	250	-	-	-
10561372	5211		CLEANING & JANITORIAL SUPPLIES	721	500	500	500	500
10561371	5211		CLEANING & JANITORIAL SUPPLIES	1,893	2,700	1,000	2,700	2,700
10561371	5212		WEARING APPAREL	620	500	500	500	500
10561301	5212		WEARING APPAREL	3,875	4,000	3,500	4,000	4,000
10561301	5220		FOOD AND PROVISIONS	1,132	900	1,320	1,355	1,355
10561372	5220		FOOD AND PROVISIONS	550	750	800	800	800
10561372	5232		AUDIO VISUAL SUPPLIES	-	200	200	100	100
10561371	5232		AUDIO VISUAL SUPPLIES	-	100	100	100	100
10561301	5232		AUDIO VISUAL SUPPLIES	25	100	100	100	100
10561301	5233		PERIODICALS, BOOKS & OTHER PUB	170	200	333	200	200
10561372	5235		AGRICULT, ANIMAL SUPP AND EQUIP	1,051	1,000	760	1,000	1,000
10561371	5235		AGRICULT, ANIMAL SUPP AND EQUIP	2,003	2,000	2,200	2,255	2,255
10561301	5235		AGRICULT, ANIMAL SUPP AND EQUIP	2,513	4,000	4,000	4,100	4,100
10561301	5239		MEDICAL SUPPLIES AND EQUIPMENT	403	750	790	810	810
10561371	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	100	100	100	100
10561372	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	50	50	50	50
10561372	5260		PRINTING AND OFFICE SUPPLIES	219	300	290	300	300
10561371	5260		PRINTING AND OFFICE SUPPLIES	520	300	1,500	1,000	1,000
10561301	5260		PRINTING AND OFFICE SUPPLIES	15,702	6,800	6,800	6,970	6,970
10561370	5270		INVENTORY	22,512	13,000	8,900	10,000	10,000
10561371	5270		INVENTORY	15,466	17,500	8,500	13,000	13,000
10561371	52701		NON-BUDGETARY YR END INVENTORY	(2,527)	-	-	-	-
10561370	52701		NON-BUDGETARY YR END INVENTORY	(8,204)	-	-	-	-
10561370	5271		PURCHASES FOR RESALE-WILDLIFE	-	16,000	14,000	16,000	16,000
10561301	5290		TOOLS AND SUPPLIES	19,814	14,900	17,500	17,940	17,940
10561371	5290		TOOLS AND SUPPLIES	6,892	8,800	9,860	9,000	9,000
10561370	5290		TOOLS AND SUPPLIES	136	-	30	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
10561372	5290	TOOLS AND SUPPLIES	7,589	2,000	2,900	4,600	4,600
10561301	5311	TRAVEL	170	100	150	100	100
10561372	5311	TRAVEL	170	-	8	-	-
10561372	5312	TRAVEL SUBSISTENCE	379	1,000	100	300	300
10561371	5312	TRAVEL SUBSISTENCE	260	500	75	250	250
10561301	5312	TRAVEL SUBSISTENCE	368	1,750	300	1,750	1,750
10561301	5321	TELEPHONE AND COMMUNICATIONS	9,485	8,900	8,650	9,435	9,435
10561371	5321	TELEPHONE AND COMMUNICATIONS	2,346	2,500	2,500	3,340	3,340
10561372	5321	TELEPHONE AND COMMUNICATIONS	68	200	270	270	270
10561372	5325	POSTAGE	16	600	150	600	600
10561371	5325	POSTAGE	54	400	250	400	400
10561301	5325	POSTAGE	683	650	646	689	689
10561301	5330	UTILITIES	19,124	25,000	24,000	26,500	26,500
10561371	5330	UTILITIES	21,298	23,000	29,000	31,750	31,750
10561372	5330	UTILITIES	2,637	4,300	4,725	5,000	5,000
10561372	5351	MAINT & REPAIRS-BUILDINGS	238	400	1,210	400	400
10561371	5351	MAINT & REPAIRS-BUILDINGS	1,379	4,000	4,700	5,400	5,400
10561301	5351	MAINT & REPAIRS-BUILDINGS	4,893	5,000	5,700	5,150	5,150
10561301	5352	MAINT & REPAIRS-EQUIPMENT	9,816	6,750	8,700	8,800	8,800
10561371	5352	MAINT & REPAIRS-EQUIPMENT	3,124	2,000	3,100	2,000	2,000
10561370	5352	MAINT & REPAIRS-EQUIPMENT	-	500	-	250	250
10561301	5353	MAINT & REPAIRS-VEHICLES	9,236	9,500	9,500	9,500	9,500
10561301	5356	MAINT & REPAIRS-LAND & IMPRVS	11,903	15,000	13,300	15,000	15,000
10561372	5356	MAINT & REPAIRS-LAND & IMPRVS	476	500	3,020	500	500
10561371	5356	MAINT & REPAIRS-LAND & IMPRVS	5,757	5,500	4,700	5,665	5,665
10561301	5358	MAINT & REPAIRS-VEH INTERDEPT	9,354	7,900	9,200	10,561	10,561
10561301	5370	ADVERTISING/EMPL.RECONGNITION	4,900	4,900	3,100	4,900	4,900
10561372	5370	ADVERTISING/EMPL.RECONGNITION	33	600	150	500	500
10561371	5370	ADVERTISING/EMPL.RECONGNITION	313	1,000	1,000	1,000	1,000
10561371	5381	PROFESSIONAL SERVICES	2,626	3,600	350	9,600	9,600
10561372	5381	PROFESSIONAL SERVICES	3,800	43,000	41,620	17,000	17,000
10561301	5381	PROFESSIONAL SERVICES	73,612	2,000	14,788	21,108	21,108
10561301	5383	MEDICAL SERVICES	820	1,500	800	1,500	1,500
10561301	5395	EDUCATION EXPENSES	1,526	3,500	3,125	3,500	3,500
10561372	5395	EDUCATION EXPENSES	490	400	300	400	400
10561371	5395	EDUCATION EXPENSES	1,008	500	250	500	500
10561372	5398	TRANSPORTATION	461	660	970	1,338	1,338
10561372	5430	RENTAL OF EQUIPMENT	80	150	500	500	500
10561371	5430	RENTAL OF EQUIPMENT	522	500	500	500	500

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.		
10561301	5430		RENTAL OF EQUIPMENT	9,589	6,500	5,200	6,000	6,000	6,000	
10561301	5450		INSURANCE AND BONDING	6,677	9,234	12,474	14,969	14,969	14,969	
10561371	5450		INSURANCE AND BONDING	697	965	784	945	945	945	
10561372	5450		INSURANCE AND BONDING	127	176	132	159	159	159	
10561372	5491		DUES AND MEMBERSHIPS	2,585	100	105	110	110	110	
10561371	5491		DUES AND MEMBERSHIPS	285	300	220	300	300	300	
10561301	5491		DUES AND MEMBERSHIPS	745	1,950	830	1,100	1,100	1,100	
	52			318,990	307,025	314,122	328,959	328,959	328,959	
10561301	5510		OFFICE FURNITURE AND EQUIPMENT	8,808	-	6,000	-	-	-	
10561301	5540		VEHICLES	32,755	20,000	19,906	22,000	22,000	-	
10561301	5550		OTHER EQUIPMENT	36,729	5,500	7,759	43,200	43,200	43,200	
10561371	5550		OTHER EQUIPMENT	20,780	18,500	41,574	-	-	-	
10561370	5550		OTHER EQUIPMENT	-	-	-	20,000	20,000	20,000	
10561372	5550		OTHER EQUIPMENT	6,879	-	-	-	-	-	
10561372	5570		LAND AND IMPROVEMENTS	-	64,000	19,732	99,500	99,500	15,500	
10561371	5570		LAND AND IMPROVEMENTS	63,389	300,000	303,318	34,300	34,300	-	
10561301	5570		LAND AND IMPROVEMENTS	9,498	53,000	306,358	111,250	111,250	56,250	
10561372	5570	1831	LAND AND IMPROVEMENTS	-	390,000	-	-	-	-	
10561301	5580		BUILDINGS AND IMPROVEMENTS	-	-	-	-	-	-	
10561371	5580		BUILDINGS AND IMPROVEMENTS	-	69,296	35,970	-	-	-	
	55			178,838	851,000	740,617	330,250	330,250	134,950	
10561372	5699		PAYMENTS TO OTHER AGENCIES	215,714	225,000	225,000	225,000	225,000	225,000	
	56			215,714	225,000	225,000	225,000	225,000	225,000	
10561373	5710		G O BOND PRINCIPAL	17,500	17,500	17,500	17,500	17,500	17,500	
10561373	5711		G O BOND INTEREST	2,995	2,390	2,390	1,784	1,784	1,784	
10561373	5730		COPS/LEASE/INST PRINCIPAL	-	-	1,716	1,716	1,716	1,716	
10561373	5731		COPS/LEASE/INST INTEREST	-	-	2,427	2,492	2,492	2,492	
	57			20,495	19,890	24,033	23,492	23,492	23,492	
5				1,499,828	2,165,762	2,532,706	2,300,865	2,300,865	2,105,565	
613				1,081,178	1,788,787	2,186,295	1,959,765	1,959,765	1,764,465	
10561400	5699		PAYMENTS TO OTHER AGENCIES	45,000	45,000	45,000	55,000	55,000	45,000	
	56			45,000	45,000	45,000	55,000	55,000	45,000	
5				45,000	45,000	45,000	55,000	55,000	45,000	
614				45,000	45,000	45,000	55,000	55,000	45,000	
10461500	4560		DEPT SERVICE CHARGES-RESALE	(848)	(1,000)	(700)	(700)	(700)	(700)	
	45			(848)	(1,000)	(700)	(700)	(700)	(700)	
4				(848)	(1,000)	(700)	(700)	(700)	(700)	
10561500	5699		PAYMENTS TO OTHER AGENCIES	5,000	5,000	5,000	7,000	7,000	5,000	
	56			5,000	5,000	5,000	7,000	7,000	5,000	

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5				5,000	5,000	5,000	7,000	5,000
615				4,152	4,000	4,300	6,300	4,300
10561600	5699		PAYMENTS TO OTHER AGENCIES	-	1,000	1,000	-	-
	56			-	1,000	1,000	-	-
5				-	1,000	1,000	-	-
616				-	1,000	1,000	-	-
10561900	5699		PAYMENTS TO OTHER AGENCIES	5,000	5,000	5,000	-	-
	56			5,000	5,000	5,000	-	-
5				5,000	5,000	5,000	-	-
619				5,000	5,000	5,000	-	-
80				3,522,798	4,881,115	5,299,089	5,574,222	5,143,749
10491100	4251		PUB SCH BLDG CAP OUTLY RIG-SSR	(423,219)	-	-	-	-
	42			(423,219)	-	-	-	-
4				(423,219)	-	-	-	-
911				(423,219)	-	-	-	-
10491200	4780		INTERFUND LOAN PROCEEDS	(444,151)	-	-	-	-
10491200	4780	1	INTERFUND LOAN PROCEEDS	444,151	-	-	-	-
10491200	4781		INTERFUND LOAN INTEREST	(3,792)	-	-	-	-
	47			(3,792)	-	-	-	-
4				(3,792)	-	-	-	-
10591200	5739		INST REMIT TO ESCROW AGENT	6,977,685	45,259	45,260	-	-
	57			6,977,685	45,259	45,260	-	-
5				6,977,685	45,259	45,260	-	-
912				6,973,893	45,259	45,260	-	-
91				6,550,674	45,259	45,260	-	-
10592000	5920		CONTINGENCY	-	500,000	-	500,000	500,000
	59			-	500,000	-	500,000	500,000
5				-	500,000	-	500,000	500,000
920				-	500,000	-	500,000	500,000
10593000	5121		SALARIES AND WAGES	-	948,000	-	915,601	915,601
10593000	5122		SALARIES AND WAGES - OVERTIME	-	-	-	6,736	6,736
10593000	5126		SALARIES & WAGES-TEMP AND PART	-	-	-	46,436	46,436
10593000	5132		SEPARATION ALLOWANCE	-	-	-	13,005	13,005
10593000	5134		401-K SUPP RET PLAN -OTHER	-	-	-	46,117	46,117
10593000	5181		FICA CONTRIBUTIONS	-	-	-	74,111	74,111
10593000	5182		RET CONTRIB.- OTHER EMPLOYEES	-	-	-	45,102	45,102
10593000	5183		HEALTH INSURANCE	-	-	52,622	111,650	111,650
10593000	5184		HEALTH INSURANCE - RETIREES	-	-	15,880	-	-
10593000	5185		UNEMPLOYMENT CLAIMS	-	-	-	50,000	50,000

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
51				-	948,000	68,502	1,308,758	1,308,758
10593000	5358		MAINT & REPAIRS-VEH INTERDEPT	-	-	-	50,000	50,000
10593000	5450		INSURANCE AND BONDING	-	83,856	-	-	-
52				-	83,856	-	-	-
5				-	1,031,856	68,502	1,358,758	1,358,758
930				-	1,031,856	68,502	1,358,758	1,358,758
92				-	1,531,856	68,502	1,858,758	1,858,758
10499100	4991		FUND BALANCE APPROPRIATED	-	(6,497,003)	-	-	-
49				-	(6,497,003)	-	-	-
4				-	(6,497,003)	-	-	-
991				-	(6,497,003)	-	-	-
99				-	(6,497,003)	-	-	-
10				-	(6,497,003)	-	-	-
				2,101,689	-	4,268,240	15,191,595	5,210,653

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
76410100	4110		AD VALOREM TAXES	(849,576)	(910,371)	(849,850)	(985,125)	(985,125)
76410100	4111		AD VALOREM TAXES - AUTO	(86,702)	(96,663)	(85,845)	(92,040)	(92,040)
76410100	4120		AD VALOREM LATE LISTING	(2,381)	(2,500)	(1,486)	(1,265)	(1,265)
76410100	4140		AD VALOREM INTEREST	(1,918)	(2,005)	(1,894)	(1,610)	(1,610)
76410100	4141		AD VALOREM TAXES INTEREST-AUTO	(816)	(956)	(638)	(542)	(542)
4				(941,393)	(1,012,495)	(939,713)	(1,080,582)	(1,080,582)
101				(941,393)	(1,012,495)	(939,713)	(1,080,582)	(1,080,582)
76410200	4110		AD VALOREM TAXES	(15,750)	(21,859)	(13,348)	(11,345)	(11,345)
76410200	4111		AD VALOREM TAXES - AUTO	(12,678)	(13,127)	(12,187)	(10,360)	(10,360)
76410200	4120		AD VALOREM LATE LISTING	(1,452)	(1,400)	(85)	(75)	(75)
76410200	4140		AD VALOREM INTEREST	(1,451)	(1,367)	(1,165)	(990)	(990)
76410200	4141		AD VALOREM TAXES INTEREST-AUTO	(1,130)	(1,000)	(1,097)	(932)	(932)
4				(32,461)	(38,753)	(27,882)	(23,702)	(23,702)
102				(32,461)	(38,753)	(27,882)	(23,702)	(23,702)
76423000	4150		LOCAL SALES TAX-1 CENT	(152,776)	(163,676)	(169,819)	(140,255)	(140,255)
76423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(94,199)	(103,432)	(97,656)	(82,205)	(82,205)
76423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(93,408)	(102,354)	(96,849)	(81,526)	(81,526)
76423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(37,700)	(73,534)	(81,394)	(67,863)	(67,863)
4				(378,084)	(442,996)	(445,718)	(371,849)	(371,849)
230				(378,084)	(442,996)	(445,718)	(371,849)	(371,849)
76559492	5630		PAYMENTS TO OTHER GOV UNITS	1,352,099	1,494,244	1,413,313	1,476,133	1,476,133
5				1,352,099	1,494,244	1,413,313	1,476,133	1,476,133
594				1,352,099	1,494,244	1,413,313	1,476,133	1,476,133
70				161	-	-	-	-
76				161	-	-	-	-

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
77410100	4110		AD VALOREM TAXES	(5,371,764)	(5,682,362)	(5,738,538)	(7,224,246)	(7,224,246)
77410100	4111		AD VALOREM TAXES - AUTO	(656,279)	(662,669)	(659,698)	(674,960)	(674,960)
77410100	4120		AD VALOREM LATE LISTING	(9,123)	(10,898)	(14,209)	(12,078)	(12,078)
77410100	4140		AD VALOREM INTEREST	(11,344)	(10,788)	(12,500)	(10,625)	(10,625)
77410100	4141		AD VALOREM TAXES INTEREST-AUTO	(3,628)	(3,570)	(3,203)	(2,725)	(2,725)
4				(6,052,138)	(6,370,287)	(6,428,148)	(7,924,634)	(7,924,634)
101				(6,052,138)	(6,370,287)	(6,428,148)	(7,924,634)	(7,924,634)
77410200	4110		AD VALOREM TAXES	(84,931)	(115,935)	(65,780)	(55,913)	(55,913)
77410200	4111		AD VALOREM TAXES - AUTO	(50,276)	(61,872)	(47,000)	(39,950)	(39,950)
77410200	4120		AD VALOREM LATE LISTING	(274)	(323)	(436)	(370)	(370)
77410200	4140		AD VALOREM INTEREST	(6,181)	(7,500)	(5,766)	(4,900)	(4,900)
77410200	4141		AD VALOREM TAXES INTEREST-AUTO	(4,026)	(4,600)	(3,774)	(3,208)	(3,208)
4				(145,688)	(190,230)	(122,756)	(104,341)	(104,341)
102				(145,688)	(190,230)	(122,756)	(104,341)	(104,341)
77423000	4150		LOCAL SALES TAX-1 CENT	(918,648)	(977,697)	(1,071,302)	(948,194)	(948,194)
77423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(565,397)	(617,750)	(616,062)	(555,747)	(555,747)
77423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(560,695)	(611,304)	(610,971)	(551,154)	(551,154)
77423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(230,277)	(463,891)	(513,471)	(458,788)	(458,788)
4				(2,275,017)	(2,670,642)	(2,811,806)	(2,513,883)	(2,513,883)
230				(2,275,017)	(2,670,642)	(2,811,806)	(2,513,883)	(2,513,883)
77559493	5630		PAYMENTS TO OTHER GOV UNITS	8,476,656	9,231,159	9,362,710	10,542,858	10,542,858
5				8,476,656	9,231,159	9,362,710	10,542,858	10,542,858
594				8,476,656	9,231,159	9,362,710	10,542,858	10,542,858
70				3,813	-	-	-	-
77				3,813	-	-	-	-
			76 & 77 Total	9,828,755	10,725,403	10,776,023	12,018,991	12,018,991

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
37410100	4110		AD VALOREM TAXES	-	(317,800)	(269,000)	(311,787)	(311,787)
37410100	4111		AD VALOREM TAXES - AUTO	-	-	(14,500)	-	-
37410100	4120		AD VALOREM LATE LISTING	-	-	(65)	(55)	(55)
37410100	4140		AD VALOREM INTEREST	-	-	(750)	(635)	(635)
37410100	4141		AD VALOREM INTEREST - AUTO	-	-	(20)	(15)	(15)
4		41		-	(317,800)	(284,335)	(312,492)	(312,492)
101			AD VALOREM TAXES	-	(317,800)	(284,335)	(312,492)	(312,492)
37410200	4111		AD VALOREM TAXES - AUTO	-	-	-	(500)	(500)
4		41		-	-	-	(3,500)	(3,500)
102			AD VALOREM TAXES	-	-	-	(3,500)	(3,500)
37423000	4150		LOCAL SALES TAX-1 CENT	-	-	-	(40,128)	(40,128)
37423000	4151		LOCAL SALES TAX-1/2 CENT (40)	-	-	-	(23,519)	(23,519)
37423000	4152		LOCAL SALES TAX-1/2 CENT (42)	-	-	-	(23,325)	(23,325)
37423000	4153		LOCAL SALES TAX-1/2 CENT (44)	-	-	-	(19,416)	(19,416)
4		41		-	-	-	(106,388)	(106,388)
230			PAYMENTS TO OTHER GOV UNITS	-	-	-	(106,388)	(106,388)
37543400	5630			-	317,800	284,335	422,380	422,380
5		56		-	317,800	284,335	422,380	422,380
434				-	317,800	284,335	422,380	422,380
20				-	317,800	284,335	422,380	422,380
37				-	-	-	-	-

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OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
38410100	4110		AD VALOREM TAXES	(341,013)	(394,997)	(350,092)	(543,060)	(543,060)
38410100	4111		AD VALOREM TAXES - AUTO	(38,963)	-	(46,083)	-	-
38410100	4120		AD VALOREM LATE LISTING	(209)	(100)	(221)	(185)	(185)
38410100	4140		AD VALOREM INTEREST	(552)	(450)	(698)	(595)	(595)
38410100	4141		AD VALOREM TAXES INTEREST-AUTO	(177)	(100)	(200)	(170)	(170)
4				(380,915)	(395,647)	(397,294)	(544,010)	(544,010)
101				(380,915)	(395,647)	(397,294)	(544,010)	(544,010)
38410200	4110		AD VALOREM TAXES	(5,161)	(1,300)	(2,782)	(2,375)	(2,375)
38410200	4111		AD VALOREM TAXES - AUTO	(2,174)	(1,600)	(2,627)	(2,230)	(2,230)
38410200	4120		AD VALOREM LATE LISTING	(8)	-	(13)	(10)	(10)
38410200	4140		AD VALOREM INTEREST	(224)	(150)	(231)	(195)	(195)
38410200	4141		AD VALOREM TAXES INTEREST-AUTO	(157)	(100)	(175)	(150)	(150)
4				(7,724)	(3,150)	(5,828)	(4,960)	(4,960)
102				(7,724)	(3,150)	(5,828)	(4,960)	(4,960)
38423000	4150		LOCAL SALES TAX-1 CENT	(42,485)	(60,736)	(48,687)	(58,400)	(58,400)
38423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(26,165)	(37,960)	(27,998)	(34,229)	(34,229)
38423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(25,946)	(37,960)	(27,766)	(33,946)	(33,946)
38423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(10,591)	(18,000)	(23,335)	(28,257)	(28,257)
4				(105,187)	(154,656)	(127,786)	(154,832)	(154,832)
230				(105,187)	(154,656)	(127,786)	(154,832)	(154,832)
38543400	5630		PAYMENTS TO OTHER GOV UNITS	(105,187)	(154,656)	(127,786)	(154,832)	(154,832)
5				485,400	557,400	557,400	718,400	718,400
434				485,400	557,400	557,400	718,400	718,400
20				485,400	557,400	557,400	718,400	718,400
38499100	4991		FUND BALANCE APPROPRIATED	(8,426)	3,947	26,492	14,598	14,598
4				-	(58,631)	-	-	-
38599100	5991		CONTRIBUTION TO FUND BALANCE	-	(58,631)	-	-	-
5				-	(58,631)	-	-	-
991				-	(58,631)	-	-	-
99				-	54,684	-	-	-
38				-	54,684	-	-	-
				-	54,684	-	-	-
				-	54,684	-	-	-
				-	(3,947)	-	-	-
				-	(3,947)	-	-	-
				(8,426)	-	26,492	14,598	14,598

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
39410100	4110		AD VALOREM TAXES	(286,717)	(390,959)	(347,090)	(490,694)	(490,694)
39410100	4111		AD VALOREM TAXES - AUTO	(30,694)	-	(37,723)	-	-
39410100	4120		AD VALOREM LATE LISTING	(370)	(400)	(1,392)	(1,185)	(1,185)
39410100	4140		AD VALOREM INTEREST	(462)	(350)	(670)	(575)	(575)
39410100	4141		AD VALOREM TAXES INTEREST-AUTO	(146)	(75)	(160)	(135)	(135)
4				(318,390)	(391,784)	(387,035)	(492,589)	(492,589)
101				(318,390)	(391,784)	(387,035)	(492,589)	(492,589)
39410200	4110		AD VALOREM TAXES	(1,497)	(900)	(2,335)	(1,985)	(1,985)
39410200	4111		AD VALOREM TAXES - AUTO	(1,729)	(1,200)	(2,042)	(1,735)	(1,735)
39410200	4120		AD VALOREM LATE LISTING	(8)	(10)	(50)	(45)	(45)
39410200	4140		AD VALOREM INTEREST	(161)	(100)	(275)	(235)	(235)
39410200	4141		AD VALOREM TAXES INTEREST-AUTO	(125)	(50)	(142)	(120)	(120)
4				(3,520)	(2,260)	(4,844)	(4,120)	(4,120)
102				(3,520)	(2,260)	(4,844)	(4,120)	(4,120)
39423000	4150		LOCAL SALES TAX-1 CENT	(39,807)	(50,760)	(55,503)	(56,377)	(56,377)
39423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(24,322)	(31,725)	(31,917)	(33,043)	(33,043)
39423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(24,127)	(31,725)	(31,654)	(32,770)	(32,770)
39423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(10,602)	(15,200)	(26,602)	(27,278)	(27,278)
4				(98,858)	(129,410)	(145,676)	(149,468)	(149,468)
230				(98,858)	(129,410)	(145,676)	(149,468)	(149,468)
39543400	5630		PAYMENTS TO OTHER GOV UNITS	338,526	606,626	606,626	651,137	651,137
5				338,526	606,626	606,626	651,137	651,137
434				338,526	606,626	606,626	651,137	651,137
20				(82,241)	83,172	69,071	4,960	4,960
39499100	4991		FUND BALANCE APPROPRIATED	-	(83,172)	-	-	-
4				-	(83,172)	-	-	-
991				-	(83,172)	-	-	-
99				-	(83,172)	-	-	-
39				(82,241)	-	69,071	4,960	4,960

****FY 02-03**** *****FY 03-04***** *****FY 04-05*****
 Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
36400400	4502		DEPT PERMIT CHARGES-FIRE FEES	(60,967)	(83,800)	(83,800)	(89,500)	(89,500)
	45			(60,967)	(83,800)	(83,800)	(89,500)	(89,500)
4				(60,967)	(83,800)	(83,800)	(89,500)	(89,500)
36500400	5699		PAYMENTS TO OTHER AGENCIES	59,800	83,800	83,800	89,500	89,500
	56			59,800	83,800	83,800	89,500	89,500
5				59,800	83,800	83,800	89,500	89,500
004				(1,167)	-	-	-	-
36401100	4502		DEPT PERMIT CHARGES-FIRE FEES	(49,052)	(50,140)	(50,140)	(47,890)	(47,890)
	45			(49,052)	(50,140)	(50,140)	(47,890)	(47,890)
4				(49,052)	(50,140)	(50,140)	(47,890)	(47,890)
36501100	5699		PAYMENTS TO OTHER AGENCIES	49,084	50,140	50,140	47,890	47,890
	56			49,084	50,140	50,140	47,890	47,890
5				49,084	50,140	50,140	47,890	47,890
011				32	-	-	-	-
36401200	4502		DEPT PERMIT CHARGES-FIRE FEES	(143,849)	(172,792)	(172,792)	(171,433)	(171,433)
	45			(143,849)	(172,792)	(172,792)	(171,433)	(171,433)
4				(143,849)	(172,792)	(172,792)	(171,433)	(171,433)
36501200	5699		PAYMENTS TO OTHER AGENCIES	143,406	172,792	172,792	171,433	171,433
	56			143,406	172,792	172,792	171,433	171,433
5				143,406	172,792	172,792	171,433	171,433
012				(443)	-	-	-	-
36401400	4502		DEPT PERMIT CHARGES-FIRE FEES	(117,027)	(116,320)	(116,320)	(115,546)	(115,546)
	45			(117,027)	(116,320)	(116,320)	(115,546)	(115,546)
4				(117,027)	(116,320)	(116,320)	(115,546)	(115,546)
36501400	5699		PAYMENTS TO OTHER AGENCIES	115,758	116,320	116,320	115,546	115,546
	56			115,758	116,320	116,320	115,546	115,546
5				115,758	116,320	116,320	115,546	115,546
014				(1,269)	-	-	-	-
36401600	4502		DEPT PERMIT CHARGES-FIRE FEES	(72,099)	(77,680)	(77,680)	(69,658)	(69,658)
	45			(72,099)	(77,680)	(77,680)	(69,658)	(69,658)
4				(72,099)	(77,680)	(77,680)	(69,658)	(69,658)
36501600	5699		PAYMENTS TO OTHER AGENCIES	70,800	77,680	77,680	69,658	69,658
	56			70,800	77,680	77,680	69,658	69,658
5				70,800	77,680	77,680	69,658	69,658
016				(1,299)	-	-	-	-

*****FY 02-03**** *****FY 03-04***** *****FY 04-05*****

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
36401800	4502		DEPT PERMIT CHARGES-FIRE FEES	(25,745)	(31,090)	(31,090)	(31,217)	(31,217)
	45			(25,745)	(31,090)	(31,090)	(31,217)	(31,217)
4				(25,745)	(31,090)	(31,090)	(31,217)	(31,217)
36501800	5699		PAYMENTS TO OTHER AGENCIES	25,700	31,090	31,090	31,217	31,217
	56			25,700	31,090	31,090	31,217	31,217
5				25,700	31,090	31,090	31,217	31,217
018				(45)	-	-	-	-
36402000	4502		DEPT PERMIT CHARGES-FIRE FEES	(41,090)	(50,000)	(50,000)	(55,395)	(55,395)
	45			(41,090)	(50,000)	(50,000)	(55,395)	(55,395)
4				(41,090)	(50,000)	(50,000)	(55,395)	(55,395)
36502000	5699		PAYMENTS TO OTHER AGENCIES	41,090	50,000	50,000	55,395	55,395
	56			41,090	50,000	50,000	55,395	55,395
5				41,090	50,000	50,000	55,395	55,395
020				-	-	-	-	-
36402400	4502		DEPT PERMIT CHARGES-FIRE FEES	(51,490)	(54,750)	(54,750)	(51,881)	(51,881)
	45			(51,490)	(54,750)	(54,750)	(51,881)	(51,881)
4				(51,490)	(54,750)	(54,750)	(51,881)	(51,881)
36502400	5699		PAYMENTS TO OTHER AGENCIES	50,216	54,750	54,750	51,881	51,881
	56			50,216	54,750	54,750	51,881	51,881
5				50,216	54,750	54,750	51,881	51,881
024				(1,274)	-	-	-	-
36402800	4502		DEPT PERMIT CHARGES-FIRE FEES	(39,290)	(50,400)	(50,400)	(45,045)	(45,045)
	45			(39,290)	(50,400)	(50,400)	(45,045)	(45,045)
4				(39,290)	(50,400)	(50,400)	(45,045)	(45,045)
36502800	5699		PAYMENTS TO OTHER AGENCIES	39,500	50,400	50,400	45,045	45,045
	56			39,500	50,400	50,400	45,045	45,045
5				39,500	50,400	50,400	45,045	45,045
028				210	-	-	-	-
36403000	4502		DEPT PERMIT CHARGES-FIRE FEES	(61,087)	(72,160)	(72,160)	(68,682)	(68,682)
	45			(61,087)	(72,160)	(72,160)	(68,682)	(68,682)
4				(61,087)	(72,160)	(72,160)	(68,682)	(68,682)
36503000	5699		PAYMENTS TO OTHER AGENCIES	59,000	72,160	72,160	68,682	68,682
	56			59,000	72,160	72,160	68,682	68,682
5				59,000	72,160	72,160	68,682	68,682
030				(2,087)	-	-	-	-

*****FY 02-03**** *****FY 03-04***** *****FY 04-05*****

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
36403200	4502		DEPT PERMIT CHARGES-FIRE FEES	(128,847)	(129,800)	(129,800)	(127,106)	(127,106)
	45			(128,847)	(129,800)	(129,800)	(127,106)	(127,106)
4				(128,847)	(129,800)	(129,800)	(127,106)	(127,106)
36503200	5699		PAYMENTS TO OTHER AGENCIES	129,035	129,800	129,800	127,106	127,106
	56			129,035	129,800	129,800	127,106	127,106
5				129,035	129,800	129,800	127,106	127,106
032				188	-	-	-	-
36403400	4502		DEPT PERMIT CHARGES-FIRE FEES	(51,383)	(57,500)	(57,500)	(60,376)	(60,376)
	45			(51,383)	(57,500)	(57,500)	(60,376)	(60,376)
4				(51,383)	(57,500)	(57,500)	(60,376)	(60,376)
36503400	5699		PAYMENTS TO OTHER AGENCIES	51,170	57,500	57,500	60,376	60,376
	56			51,170	57,500	57,500	60,376	60,376
5				51,170	57,500	57,500	60,376	60,376
034				(213)	-	-	-	-
36403600	4502		DEPT PERMIT CHARGES-FIRE FEES	(10,111)	(16,461)	(16,461)	(20,650)	(20,650)
	45			(10,111)	(16,461)	(16,461)	(20,650)	(20,650)
4				(10,111)	(16,461)	(16,461)	(20,650)	(20,650)
36503600	5699		PAYMENTS TO OTHER AGENCIES	10,461	16,461	16,461	20,650	20,650
	56			10,461	16,461	16,461	20,650	20,650
5				10,461	16,461	16,461	20,650	20,650
036				350	-	-	-	-
36403800	4502		DEPT PERMIT CHARGES-FIRE FEES	(116,930)	(159,110)	(159,110)	(121,157)	(121,157)
	45			(116,930)	(159,110)	(159,110)	(121,157)	(121,157)
4				(116,930)	(159,110)	(159,110)	(121,157)	(121,157)
36503800	5699		PAYMENTS TO OTHER AGENCIES	114,722	159,110	159,110	121,157	121,157
	56			114,722	159,110	159,110	121,157	121,157
5				114,722	159,110	159,110	121,157	121,157
038				(2,208)	-	-	-	-
36404000	4502		DEPT PERMIT CHARGES-FIRE FEES	(180,782)	(192,170)	(192,170)	(193,671)	(193,671)
	45			(180,782)	(192,170)	(192,170)	(193,671)	(193,671)
4				(180,782)	(192,170)	(192,170)	(193,671)	(193,671)
36504000	5699		PAYMENTS TO OTHER AGENCIES	180,436	192,170	192,170	193,671	193,671
	56			180,436	192,170	192,170	193,671	193,671
5				180,436	192,170	192,170	193,671	193,671
040				(346)	-	-	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
36404200	4502	DEPT PERMIT CHARGES-FIRE FEES	(206,211)	-	-	-	-
	45		(206,211)	-	-	-	-
4			(206,211)	-	-	-	-
36504200	5699	PAYMENTS TO OTHER AGENCIES	208,371	-	-	-	-
	56		208,371	-	-	-	-
5			208,371	-	-	-	-
042			2,159	-	-	-	-
36404400	4502	DEPT PERMIT CHARGES-FIRE FEES	(82,283)	(86,300)	(86,300)	(80,119)	(80,119)
	45		(82,283)	(86,300)	(86,300)	(80,119)	(80,119)
4			(82,283)	(86,300)	(86,300)	(80,119)	(80,119)
36504400	5699	PAYMENTS TO OTHER AGENCIES	80,119	86,300	86,300	80,119	80,119
	56		80,119	86,300	86,300	80,119	80,119
5			80,119	86,300	86,300	80,119	80,119
044			(2,164)	-	-	-	-
20			(9,576)	-	-	-	-
36			(9,576)	-	-	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Request	Request	Request	Request	Request	Request
33493000	4810		INVESTMENT EARNINGS	(29,724)	(28,700)	(23,976)	(23,407)	(23,407)	(23,407)	(23,407)	(23,407)	(23,407)	(23,407)
33493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(10,160)	-	-	-	-	-	-	-	-	-
33493000	4816		INVESTMENT EARNINGS (C2)	(2,886)	-	(15,743)	(18,004)	(18,004)	(18,004)	(18,004)	(18,004)	(18,004)	(18,004)
4	48			(42,770)	(28,700)	(39,719)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)
930				(42,770)	(28,700)	(39,719)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)
10				(42,770)	(28,700)	(39,719)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)	(41,411)
33443200	4162		911 CHARGES	(849,623)	(780,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
33443209	4162		911 CHARGES	(170,452)	(156,000)	(182,600)	(183,000)	(183,000)	(183,000)	(183,000)	(183,000)	(183,000)	(183,000)
4	41			(1,020,075)	(936,000)	(982,600)	(983,000)	(983,000)	(983,000)	(983,000)	(983,000)	(983,000)	(983,000)
33543200	5040		IFT TO GENERAL CAPITAL PROJ FD	66,000	-	-	-	-	-	-	-	-	-
50				66,000	-	-	-	-	-	-	-	-	-
33543200	5121		SALARIES AND WAGES	111,132	110,400	115,020	149,282	149,282	149,282	149,282	149,282	149,282	149,282
33543200	5128		TRAVEL ALLOWANCE	4,800	4,800	5,200	4,800	4,800	4,800	4,800	4,800	4,800	4,800
33543200	5132		SEPARATION ALLOWANCE	1,500	1,500	1,618	2,105	2,105	2,105	2,105	2,105	2,105	2,105
33543200	5134		401-K SUPP RET PLAN -OTHER	5,556	5,600	5,754	7,464	7,464	7,464	7,464	7,464	7,464	7,464
33543200	5181		FICA CONTRIBUTIONS	8,723	8,900	9,060	11,788	11,788	11,788	11,788	11,788	11,788	11,788
33543200	5182		RET CONTRIB.- OTHER EMPLOYEES	5,434	5,400	5,626	7,300	7,300	7,300	7,300	7,300	7,300	7,300
33543200	5183		HEALTH INSURANCE	9,306	11,700	12,250	19,200	19,200	19,200	19,200	19,200	19,200	19,200
33543200	5187		DENTAL INSURANCE	780	776	816	1,248	1,248	1,248	1,248	1,248	1,248	1,248
33543200	5190		LIFE INSURANCE - EMPLOYEES	-	-	103	-	-	-	-	-	-	-
51				147,232	149,076	155,447	203,187	203,187	203,187	203,187	203,187	203,187	203,187
33543200	5211		CLEANING & JANITORIAL SUPPLIES	-	-	70	-	-	-	-	-	-	-
33543200	5212		WEARING APPARREL	3,613	3,500	5,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
33543200	5220		FOOD AND PROVISIONS	6	-	-	-	-	-	-	-	-	-
33543200	5233		PERIODICALS, BOOKS & OTHER PUB	942	-	-	-	-	-	-	-	-	-
33543200	5260		PRINTING AND OFFICE SUPPLIES	2,841	3,432	30,532	3,000	3,000	3,000	3,000	3,000	3,000	3,000
33543200	5290		TOOLS AND SUPPLIES	20,150	6,500	200	2,500	2,500	2,500	2,500	2,500	2,500	2,500
33543200	5311		TRAVEL	534	1,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
33543200	5312		TRAVEL SUBSISTENCE	351	2,000	750	1,000	1,000	1,000	1,000	1,000	1,000	1,000
33543200	5321		TELEPHONE AND COMMUNICATIONS	142,009	129,720	130,675	153,516	153,516	153,516	153,516	153,516	153,516	153,516
33543209	5321		TELEPHONE AND COMMUNICATIONS	-	10,680	-	10,680	10,680	10,680	10,680	10,680	10,680	10,680
33543200	5325		POSTAGE	169	150	150	160	160	160	160	160	160	160
33543200	5351		MAINT & REPAIRS-BUILDINGS	253	500	-	250	250	250	250	250	250	250
33543209	5352		MAINT & REPAIRS-EQUIPMENT	-	28,920	14,460	28,920	28,920	28,920	28,920	28,920	28,920	28,920
33543200	5352		MAINT & REPAIRS-EQUIPMENT	67,421	40,920	45,000	32,788	32,788	32,788	32,788	32,788	32,788	32,788
33543200	5354		MAINT AGREEMNTS-COMP.SOFTWARE	3,750	4,000	37,131	15,000	15,000	15,000	15,000	15,000	15,000	15,000
33543200	5370		ADVERTISING/EMPL.RECONGNITION	-	110	-	-	-	-	-	-	-	-

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
33543200	5381		PROFESSIONAL SERVICES	897	2,000	1,500	1,500	1,500
33543200	5383		MEDICAL SERVICES	-	30	-	-	-
33543200	5395		EDUCATION EXPENSES	255	500	500	510	510
33543200	5430		RENTAL OF EQUIPMENT	95,663	129,152	143,384	143,148	143,148
33543209	5430		RENTAL OF EQUIPMENT	-	30,888	15,443	30,888	30,888
33543200	5450		INSURANCE AND BONDING	512	708	872	1,046	1,046
33543200	5491		DUES AND MEMBERSHIPS	135	210	220	175	175
	52			339,497	395,420	427,387	429,581	429,581
33543200	5510		OFFICE FURNITURE AND EQUIPMENT	9,850	173,700	173,700	36,000	36,000
33543200	5550		OTHER EQUIPMENT	235,016	760,500	812,175	440,000	440,000
33543200	5580		BUILDINGS AND IMPROVEMENTS	24,923	-	-	-	-
	55			269,790	931,700	985,875	476,000	476,000
5				822,518	1,537,996	1,568,709	1,108,768	1,108,768
432				(197,557)	601,996	586,109	125,768	125,768
20				(197,557)	601,996	586,109	125,768	125,768
33593000	5121		SALARIES AND WAGES	-	-	-	4,571	4,571
33593000	5132		SEPARATION ALLOWANCE	-	-	-	64	64
33593000	5134		401-K SUPP RET PLAN -OTHER	-	-	-	229	229
33593000	5181		FICA CONTRIBUTIONS	-	-	-	350	350
33593000	5182		RET CONTRIB.- OTHER EMPLOYEES	-	-	-	224	224
	51			-	-	-	5,438	5,438
5				-	-	-	5,438	5,438
930				-	-	-	5,438	5,438
92				-	-	-	5,438	5,438
33499100	4991		FUND BALANCE APPROPRIATED	-	(573,296)	-	-	-
	49			-	(573,296)	-	-	-
4				-	(573,296)	-	-	-
991				-	(573,296)	-	-	-
99				-	(573,296)	-	-	-
33				(240,327)	-	546,390	89,795	89,795

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
61493000	4414		ST GRANT - NC RURAL ECON DEV	(199,405)	-	-	-	-
	43			(199,405)	-	-	-	-
61493000	4680		NEW ACCOUNT FEES	(79,725)	(100,000)	(115,000)	(125,830)	(125,830)
61493000	4690		LATE PAYMENT PENALTIES	(63,410)	-	(280,000)	(250,800)	(250,800)
61493000	4692		RESTORATION OF SERVICE CHRG	(133,975)	(80,000)	(190,000)	(156,600)	(156,600)
	46			(277,110)	(180,000)	(585,000)	(533,230)	(533,230)
61493000	4810		INVESTMENT EARNINGS	(358,875)	(528,011)	(401,374)	(447,570)	(447,570)
61493000	4812		INVESTMENT EARNING-REV BONDS	54,642	-	-	-	-
61493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(179,520)	-	-	-	-
61493000	4816		INVESTMENT EARNINGS (C2)	(44,436)	-	(301,026)	(344,254)	(344,254)
61493000	4820		MISC REVENUE-SALE OF PROPERTY	(7,554,550)	-	(25,480)	-	-
61493000	4850		MISC REVENUE-INSURANCE REFUNDS	(328)	-	(16,000)	-	-
61493000	4860		MISC REVENUE-RENT INCOME	(1,598)	-	(1,598)	(1,600)	(1,600)
61493000	4890		MISC REVENUE-OVERAGE/SHORTAGE	1,426	-	15	-	-
61493000	4892		MISC REVENUE-NSF CHECK FEE	(1,751)	-	(1,925)	(1,500)	(1,500)
61493000	4895		MISC REVENUE-OTHER MISC	(4,610)	-	(1,040)	(1,000)	(1,000)
	48			(8,089,600)	(528,011)	(748,428)	(795,924)	(795,924)
930				(8,566,115)	(708,011)	(1,333,428)	(1,329,154)	(1,329,154)
10				(8,566,115)	(708,011)	(1,333,428)	(1,329,154)	(1,329,154)
61471186	4327		FED GRANT-FEMA	(11,611)	-	-	-	-
	43			(11,611)	-	-	-	-
61471185	4540		DEPT SRV CHRGS-RESTITUTION	(10)	-	(270)	-	-
	45			(10)	-	(270)	-	-
61471185	4610		SERVICE CHARGES-WATER	(7,233,611)	(7,400,000)	(7,400,000)	(7,600,000)	(7,600,000)
61471187	4610		SERVICE CHARGES	(878,237)	(1,050,000)	(978,000)	(990,000)	(990,000)
61471186	4610		SERVICE CHARGES-SEWER/COUNTY	(5,119,996)	(4,900,000)	(5,483,000)	(5,750,000)	(5,750,000)
61471187	4612		SERVICE-MARSHVILLE/MONROE	(205,252)	-	-	-	-
61471185	4612		SERVICE-MARSHVILLE/MONROE	(33,589)	-	-	-	-
61471186	4630		TAP FEES-ALL SEWER CUSTOMERS	(2,594,417)	(2,600,000)	(4,719,000)	(3,650,000)	(3,650,000)
61471185	4630		TAP FEES-WATER	(1,350,978)	(1,250,000)	(1,530,000)	(1,600,000)	(1,600,000)
61471186	4631		CAP/TAP-12MILE(BAKER/WAXHAW)	(282,913)	-	-	-	-
61471187	4632		CAP/TAP FEES-MARSHVILLE/MONROE	(73,109)	(5,000)	(9,275)	(10,000)	(10,000)
61471186	4633		CAP/TAP FEES-CROOKED	(145,210)	-	-	-	-
61471186	4634		CAP/TAP-6MILE	(111,200)	-	1,800	-	-
61471186	4635		CAP/TAP FEES-LANCASTER	900	-	-	-	-
61471186	4653		COLL/MGNT FEE-ST/IT(HUNLEY CRK	(4,000)	-	(930)	-	-
61471186	4656		COLL/MGNT FEE-FAIRFEILD	(2,304)	-	-	-	-
61471185	4680		NEW ACCOUNT FEES	(12,575)	-	-	-	-

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
61471185	4690		LATE PAYMENT PENALTIES	-	(5,000)	-	-	-
61471185	4695		DEPT SRV CHARGE-RESTITUTION	(2,000)	-	-	-	-
	46			(18,048,490)	(17,210,000)	(20,118,405)	(19,600,000)	(19,600,000)
61471186	4820		MISC REVENUE-SALE OF PROPERTY	(50,000)	-	-	-	-
	48			(50,000)	-	-	-	-
4				(18,110,111)	(17,210,000)	(20,118,675)	(19,600,000)	(19,600,000)
61571101	5121		SALARIES AND WAGES	596,184	624,475	635,300	641,883	641,883
61571185	5121		SALARIES AND WAGES	851,111	1,057,578	1,008,090	1,075,563	1,075,563
61571186	5121		SALARIES AND WAGES	1,048,888	1,171,405	1,150,190	1,184,872	1,184,872
61571187	5121		SALARIES AND WAGES	47,932	45,338	47,970	44,992	44,992
61571187	5122		SALARIES AND WAGES - OVERTIME	7,512	9,000	3,570	8,000	8,000
61571186	5122		SALARIES AND WAGES - OVERTIME	173,046	114,000	120,340	121,500	121,500
61571185	5122		SALARIES AND WAGES - OVERTIME	92,522	114,000	54,000	108,000	108,000
61571101	5122		SALARIES AND WAGES - OVERTIME	32,487	35,308	15,020	26,000	26,000
61571185	5126		SALARIES & WAGES-TEMP AND PART	555	-	-	-	-
61571186	5126		SALARIES & WAGES-TEMP AND PART	1,309	5,500	4,540	8,000	8,000
61571187	5126		SALARIES & WAGES-TEMP AND PART	-	835	-	-	-
61571101	5128		TRAVEL ALLOWANCE	4,320	4,320	4,680	4,320	4,320
61571101	5132		SEPARATION ALLOWANCE	8,487	8,900	9,120	9,417	9,417
61571185	5132		SEPARATION ALLOWANCE	12,739	16,247	14,950	16,547	16,547
61571186	5132		SEPARATION ALLOWANCE	16,496	17,360	17,560	18,420	18,420
61571187	5132		SEPARATION ALLOWANCE	749	800	730	747	747
61571187	5134		401-K SUPP RET PLAN -OTHER	2,772	3,000	2,570	2,650	2,650
61571186	5134		401-K SUPP RET PLAN -OTHER	61,096	64,326	62,920	65,319	65,319
61571185	5134		401-K SUPP RET PLAN -OTHER	47,181	58,640	53,150	58,678	58,678
61571101	5134		401-K SUPP RET PLAN -OTHER	31,434	33,000	32,320	33,394	33,394
61571187	5181		FICA CONTRIBUTIONS	4,064	4,600	3,700	4,054	4,054
61571186	5181		FICA CONTRIBUTIONS	91,919	98,847	94,900	100,549	100,549
61571185	5181		FICA CONTRIBUTIONS	71,523	89,660	80,170	89,778	89,778
61571101	5181		FICA CONTRIBUTIONS	46,787	50,800	47,760	51,424	51,424
61571101	5182		RET CONTRIB.- OTHER EMPLOYEES	30,742	32,300	31,580	32,659	32,659
61571185	5182		RET CONTRIB.- OTHER EMPLOYEES	46,144	57,300	51,980	57,387	57,387
61571186	5182		RET CONTRIB.- OTHER EMPLOYEES	59,753	62,922	61,530	63,882	63,882
61571187	5182		RET CONTRIB.- OTHER EMPLOYEES	2,711	2,900	2,510	2,591	2,591
61571187	5183		HEALTH INSURANCE	4,653	5,851	7,340	7,200	7,200
61571186	5183		HEALTH INSURANCE	102,487	149,412	143,900	175,200	175,200
61571185	5183		HEALTH INSURANCE	86,502	141,191	131,510	168,000	168,000
61571101	5183		HEALTH INSURANCE	46,618	61,839	62,220	76,080	76,080
61571101	5184		HEALTH INSURANCE - RETIREES	23,887	17,676	12,384	17,790	17,790

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
61571101	51841	HEALTH INSURANCE - RETIREES	-	6,510	6,629	8,730	8,730
61571185	5185	UNEMPLOYMENT CLAIMS	-	637	640	-	-
61571187	5187	DENTAL INSURANCE	390	388	390	468	468
61571101	5187	DENTAL INSURANCE	3,991	3,920	4,260	4,945	4,945
61571186	5187	DENTAL INSURANCE	9,490	9,979	9,560	11,388	11,388
61571185	5187	DENTAL INSURANCE	9,100	9,462	8,900	10,920	10,920
61571101	5188	DENTAL INS - RETIREES UNDER 65	-	864	389	440	440
61571186	5190	LIFE INSURANCE - EMPLOYEES	-	-	1,050	-	-
61571185	5190	LIFE INSURANCE - EMPLOYEES	-	-	916	-	-
61571101	5190	LIFE INSURANCE - EMPLOYEES	-	-	700	-	-
61571187	5190	LIFE INSURANCE - EMPLOYEES	-	-	40	-	-
			3,677,580	4,190,453	4,001,978	4,311,787	4,311,787
51			4,019	14,560	7,890	15,610	15,610
61571187	5211	CLEANING & JANITORIAL SUPPLIES	-	100	-	100	100
61571101	5211	CLEANING & JANITORIAL SUPPLIES	557	500	320	510	510
61571185	5211	CLEANING & JANITORIAL SUPPLIES	36,909	47,250	150,000	200,000	200,000
61571186	5212	WEARING APPAREL	7,723	7,000	8,000	8,000	8,000
61571185	5212	WEARING APPAREL	5,711	7,900	8,050	8,100	8,100
61571101	5212	WEARING APPAREL	314	100	40	100	100
61571187	5212	WEARING APPAREL	94	-	-	-	-
61571187	5220	FOOD AND PROVISIONS	-	450	-	450	450
61571101	5220	FOOD AND PROVISIONS	339	700	2,730	3,050	3,050
61571185	5220	FOOD AND PROVISIONS	445	700	450	720	720
61571186	5220	FOOD AND PROVISIONS	654	600	-	600	600
61571186	5232	AUDIO VISUAL SUPPLIES	-	200	190	210	210
61571185	5232	AUDIO VISUAL SUPPLIES	-	100	-	100	100
61571101	5232	AUDIO VISUAL SUPPLIES	-	100	-	100	100
61571187	5232	AUDIO VISUAL SUPPLIES	-	100	-	100	100
61571187	5233	PERIODICALS, BOOKS & OTHER PUB	-	100	-	100	100
61571101	5233	PERIODICALS, BOOKS & OTHER PUB	304	300	-	300	300
61571185	5233	PERIODICALS, BOOKS & OTHER PUB	557	500	-	500	500
61571186	5233	PERIODICALS, BOOKS & OTHER PUB	133	600	120	620	620
61571186	5235	AGRICULT, ANIMAL SUPP AND EQUIP	2,122	3,500	2,650	3,590	3,590
61571185	5235	AGRICULT, ANIMAL SUPP AND EQUIP	124	300	460	470	470
61571185	5239	MEDICAL SUPPLIES AND EQUIPMENT	407	600	560	620	620
61571186	5239	MEDICAL SUPPLIES AND EQUIPMENT	728	1,500	1,400	1,540	1,540
61571101	5239	MEDICAL SUPPLIES AND EQUIPMENT	144	50	150	150	150
61571187	5239	MEDICAL SUPPLIES AND EQUIPMENT	-	250	-	250	250
61571185	5260	PRINTING AND OFFICE SUPPLIES	17,169	25,000	15,000	25,000	25,000

Union County, NC - Budget Worksheet		*****FY 02-03****			*****FY 03-04*****			*****FY 04-05*****		
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.		
61571186	5260		PRINTING AND OFFICE SUPPLIES	17,447	15,000	12,000	15,380	15,380	15,380	
61571101	5260		PRINTING AND OFFICE SUPPLIES	18,194	21,500	18,200	24,540	24,540	24,540	
61571187	5260		PRINTING AND OFFICE SUPPLIES	-	100	-	100	100	100	
61571185	5271		PURCHASES FOR RESALE-CATAWBA	994,404	1,300,000	1,105,920	1,193,220	1,193,220	1,193,220	
61571185	5272		PURCHASES FOR RESALE-CMUD	23,092	-	5,000	10,000	10,000	10,000	
61571185	5273		PURCHASE FOR RESALE-ANSON	455,875	450,000	499,780	539,230	539,230	539,230	
61571185	5276		PURCHASES FOR RESALE - MONROE	19,505	-	5,000	10,000	10,000	10,000	
61571185	5290		TOOLS AND SUPPLIES	72,975	90,000	50,000	90,000	90,000	90,000	
61571186	5290		TOOLS AND SUPPLIES	269,548	230,000	190,000	125,000	125,000	125,000	
61571101	5290		TOOLS AND SUPPLIES	446	350	350	360	360	360	
61571187	5290		TOOLS AND SUPPLIES	5,832	5,000	2,000	5,000	5,000	5,000	
61571186	5299		MISCELLANEOUS	-	-	1,710	-	-	-	
61571186	5311		TRAVEL	54	200	-	200	200	200	
61571185	5311		TRAVEL	18	100	-	100	100	100	
61571101	5311		TRAVEL	175	1,500	1,400	1,530	1,530	1,530	
61571187	5311		TRAVEL	-	100	-	100	100	100	
61571187	5312		TRAVEL SUBSISTENCE	-	960	-	960	960	960	
61571101	5312		TRAVEL SUBSISTENCE	2,258	2,400	2,000	2,450	2,450	2,450	
61571185	5312		TRAVEL SUBSISTENCE	2,278	5,100	6,150	7,200	7,200	7,200	
61571186	5312		TRAVEL SUBSISTENCE	2,345	4,000	3,200	4,080	4,080	4,080	
61571186	5321		TELEPHONE AND COMMUNICATIONS	46,185	47,000	44,540	54,020	54,020	54,020	
61571185	5321		TELEPHONE AND COMMUNICATIONS	22,169	23,000	24,240	25,700	25,700	25,700	
61571101	5321		TELEPHONE AND COMMUNICATIONS	4,704	5,500	5,730	6,070	6,070	6,070	
61571187	5321		TELEPHONE AND COMMUNICATIONS	3,713	4,667	4,070	4,950	4,950	4,950	
61571187	5325		POSTAGE	-	50	50	50	50	50	
61571101	5325		POSTAGE	525	625	300	660	660	660	
61571185	5325		POSTAGE	117,368	110,000	120,000	120,000	120,000	120,000	
61571186	5325		POSTAGE	194	2,000	450	2,500	2,500	2,500	
61571186	5330		UTILITIES	487,868	395,430	450,000	477,000	477,000	477,000	
61571185	5330		UTILITIES	135,207	151,570	150,000	159,000	159,000	159,000	
61571187	5330		UTILITIES	96,653	88,764	88,340	94,090	94,090	94,090	
61571187	5351		MAINT & REPAIRS-BUILDINGS	-	1,000	-	1,000	1,000	1,000	
61571101	5351		MAINT & REPAIRS-BUILDINGS	-	225	-	230	230	230	
61571185	5351		MAINT & REPAIRS-BUILDINGS	300	2,000	-	2,000	2,000	2,000	
61571186	5351		MAINT & REPAIRS-BUILDINGS	1,831	2,500	2,500	2,500	2,500	2,500	
61571186	5352		MAINT & REPAIRS-EQUIPMENT	211,234	217,000	230,000	286,900	286,900	286,900	
61571185	5352		MAINT & REPAIRS-EQUIPMENT	44,575	39,946	35,250	41,140	41,140	41,140	
61571101	5352		MAINT & REPAIRS-EQUIPMENT	757	1,500	2,030	2,000	2,000	2,000	
61571187	5352		MAINT & REPAIRS-EQUIPMENT	23,634	26,000	30,000	30,900	30,900	30,900	

Union County, NC - Budget Worksheet

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61571187	5353		MAINT & REPAIRS-VEHICLES	4,040	4,145	1,645	1,645	1,645
61571101	5353		MAINT & REPAIRS-VEHICLES	1,062	1,500	1,080	1,511	1,511
61571185	5353		MAINT & REPAIRS-VEHICLES	50,337	47,000	60,932	72,112	72,112
61571186	5353		MAINT & REPAIRS-VEHICLES	53,203	45,000	58,019	68,332	68,332
61571101	5354		MAINT AGREEMENTS-COMP.SOFTWARE	-	-	18,980	30,110	30,110
61571187	5356		MAINT & REPAIRS-LAND & IMPRVS	-	1,200	-	1,200	1,200
61571185	5356		MAINT & REPAIRS-LAND & IMPRVS	142,802	200,000	165,000	204,080	204,080
61571186	5356		MAINT & REPAIRS-LAND & IMPRVS	55,278	56,410	43,500	55,000	55,000
61571101	5357		MAINT & REPAIRS-K CORP ALLOC	39,846	43,000	38,600	44,290	44,290
61571101	5358		MAINT & REPAIRS-VEH INTERDEPT	502	800	1,300	1,505	1,505
61571186	5358		MAINT & REPAIRS-VEH INTERDEPT	60,554	59,200	51,785	64,932	64,932
61571185	5358		MAINT & REPAIRS-VEH INTERDEPT	53,895	45,600	57,588	66,728	66,728
61571187	5358		MAINT & REPAIRS-VEH INTERDEPT	124	2,000	200	2,000	2,000
61571185	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	-	1,862	2,806	-	-
61571186	5359		MAINT & REPAIRS-VEH INT-PREVAC	1,775	2,000	5,715	-	-
61571185	5360		M&R-VEHICLE-NONPREVENTABLES	-	-	3,006	-	-
61571187	5360		M&R-VEHICLE-NONPREVENTABLES	-	-	-	-	-
61571187	5370		ADVERTISING/EMPL.RECONGNITION	41	50	50	50	50
61571185	5370		ADVERTISING/EMPL.RECONGNITION	458	600	100	620	620
61571186	5370		ADVERTISING/EMPL.RECONGNITION	1,232	2,000	1,260	2,050	2,050
61571101	5370		ADVERTISING/EMPL.RECONGNITION	120	100	500	100	100
61571101	5381		PROFESSIONAL SERVICES	55,230	29,000	29,500	63,025	63,025
61571186	5381		PROFESSIONAL SERVICES	274,931	220,000	220,000	245,500	245,500
61571185	5381		PROFESSIONAL SERVICES	102,146	150,000	136,000	175,420	175,420
61571187	5381		PROFESSIONAL SERVICES	6,209	10,300	10,560	20,500	20,500
61571186	5382		LEGAL SERVICES	-	-	1,173	-	-
61571187	5382		LEGAL SERVICES	-	100	-	100	100
61571185	5382		LEGAL SERVICES	-	1,000	-	1,000	1,000
61571101	5383		MEDICAL SERVICES	90	150	140	150	150
61571185	5383		MEDICAL SERVICES	70	1,000	140	1,030	1,030
61571186	5383		MEDICAL SERVICES	1,781	1,000	900	1,030	1,030
61571187	5390		SEWER TREATMENT-REGULAR	511,559	515,000	450,000	527,880	527,880
61571186	5390		SEWER TREATMENT-REGULAR	8,300	132,500	124,000	141,600	141,600
61571186	5391		SEWER TREATMENT-EXPANSION	-	205,456	205,460	205,460	205,460
61571187	5391		SEWER TREATMENT-EXPANSION	208,381	140,676	140,680	140,680	140,680
61571187	5392		LAUNDRY AND DRY CLEANING	649	884	690	884	884
61571186	5392		LAUNDRY AND DRY CLEANING	12,217	16,500	13,200	16,500	16,500
61571185	5392		LAUNDRY AND DRY CLEANING	13,928	16,500	14,000	14,420	14,420
61571101	5392		LAUNDRY AND DRY CLEANING	50	100	-	100	100

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
61571101	5393		TEMPORARY HELP SERVICES	23,834	15,000	6,000	15,380	15,380
61571185	5393		TEMPORARY HELP SERVICES	471	-	-	-	-
61571186	5395		EDUCATION EXPENSES	3,315	4,900	4,900	5,000	5,000
61571187	5395		EDUCATION EXPENSES	-	1,040	-	1,040	1,040
61571185	5395		EDUCATION EXPENSES	840	3,000	3,000	3,060	3,060
61571101	5395		EDUCATION EXPENSES	200	1,500	1,320	1,530	1,530
61571185	5410		RENTAL OF REAL PROPERTY	-	600	-	600	600
61571186	5430		RENTAL OF EQUIPMENT	9,058	10,000	5,500	10,250	10,250
61571187	5430		RENTAL OF EQUIPMENT	-	2,500	-	2,500	2,500
61571185	5430		RENTAL OF EQUIPMENT	650	2,200	-	2,200	2,200
61571101	5430		RENTAL OF EQUIPMENT	1,549	2,000	1,590	2,050	2,050
61571185	5450		INSURANCE AND BONDING	4,299	5,945	6,080	7,293	7,293
61571187	5450		INSURANCE AND BONDING	27,704	38,315	23,951	28,741	28,741
61571186	5450		INSURANCE AND BONDING	272	376	1,706	2,047	2,047
61571186	5451		INSURANCE DEDUCTIBLE	26,076	36,063	23,570	28,283	28,283
61571185	5451		INSURANCE DEDUCTIBLE	-	944	920	-	-
61571185	5491		DUES AND MEMBERSHIPS	-	3,287	15,615	-	-
61571101	5491		DUES AND MEMBERSHIPS	2,685	3,500	3,500	3,590	3,590
61571186	5491		DUES AND MEMBERSHIPS	554	650	650	670	670
61571187	5491		DUES AND MEMBERSHIPS	19,320	21,000	17,000	21,530	21,530
61571186	5492		UNCOLLECTIBLE ACCOUNTS	20	250	50	260	260
61571185	5492		UNCOLLECTIBLE ACCOUNTS	(6,753)	-	-	-	-
52				40,477	-	-	-	-
61571185	5510		OFFICE FURNITURE AND EQUIPMENT	4,975,196	5,460,325	5,262,081	5,918,618	5,918,618
61571101	5510		OFFICE FURNITURE AND EQUIPMENT	-	3,500	-	91,847	91,847
61571186	5510		OFFICE FURNITURE AND EQUIPMENT	129,231	-	-	-	-
61571186	5540		VEHICLES	-	9,000	9,000	-	-
61571185	5540		VEHICLES	159,486	293,000	182,000	207,000	157,000
61571185	5550		OTHER EQUIPMENT	69,344	148,000	148,000	256,000	206,000
61571101	5550		OTHER EQUIPMENT	105,153	183,500	183,500	165,500	116,500
61571186	5550		OTHER EQUIPMENT	2,083	98,200	98,200	-	-
61571186	5570		LAND AND IMPROVEMENTS	295,075	190,500	190,500	406,100	106,100
61571185	5570		LAND AND IMPROVEMENTS	3,105,875	15,000	49,124	-	-
61571185	5580		BUILDINGS AND IMPROVEMENTS	-	314,503	15,000	299,504	299,504
61571186	5580		BUILDINGS AND IMPROVEMENTS	-	-	-	105,000	105,000
61571187	5580		BUILDINGS AND IMPROVEMENTS	38,625	-	-	40,000	40,000
55				-	-	-	31,000	31,000
61571186	5630		PAYMENTS TO OTHER GOV UNITS	3,904,872	1,255,203	875,324	1,601,951	1,152,951
				487,995	-	-	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****				*****FY 03-04*****				*****FY 04-05*****			
OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.					
61571185	5630		PAYMENTS TO OTHER GOV UNITS	164,153	164,154	164,154	164,154	164,154	164,154	164,154	164,154	164,154	
	56			652,148	164,154	164,154	164,154	164,154	164,154	164,154	164,154	164,154	
5				13,209,796	11,070,135	11,127,790	10,303,537	11,996,510	11,547,510				
711				(4,900,315)	(6,139,865)	(6,082,210)	(9,815,138)	(7,603,490)	(8,052,490)				
90				(4,900,315)	(6,139,865)	(6,082,210)	(9,815,138)	(7,603,490)	(8,052,490)				
61591300	5710		G O BOND PRINCIPAL	2,062,622	2,056,976	2,056,976	2,056,976	2,069,263	2,069,263				
61591300	5711		G O BOND INTEREST	772,252	675,157	675,157	675,157	577,782	577,782				
61591300	5720		REV BOND PRINCIPAL	98,000	2,218,242	2,218,242	-	-	-				
61591300	5721		REV BOND INTEREST	203,207	198,454	198,454	-	-	-				
61591300	5722		REV BOND SERVICE CHARGES	1,347	1,000	1,000	8,443	10,000	10,000				
61591300	5780		INTERFUND LOAN PRINCIPAL	444,151	-	-	-	-	-				
	57			3,581,578	5,149,829	5,149,829	2,740,576	2,657,045	2,657,045				
5				3,581,578	5,149,829	5,149,829	2,740,576	2,657,045	2,657,045				
913				3,581,578	5,149,829	5,149,829	2,740,576	2,657,045	2,657,045				
61591400	5710		G O BOND PRINCIPAL	918,043	911,803	911,803	911,803	866,575	866,575				
61591400	5711		G O BOND INTEREST	374,567	330,199	330,199	330,199	286,217	286,217				
61591400	5712		G O BOND SERVICE CHARGES	-	1,000	1,000	-	-	-				
61591400	5720		REV BOND PRINCIPAL	392,000	412,000	412,000	-	-	-				
61591400	5721		REV BOND INTEREST	812,826	793,814	793,814	-	-	-				
61591400	5722		REV BOND SERVICE CHARGES	1,901	3,000	3,000	-	-	-				
61591400	5740		ST.S.S.LOAN PRINCIPAL	233,697	233,697	233,697	233,697	233,697	233,697				
61591400	5741		ST.S.S.LOAN INTEREST	153,013	112,221	112,221	112,222	104,206	104,206				
61591400	5751		CMUD DEBT/6M CRK INTEREST	-	141,546	141,546	-	-	-				
	57			2,886,047	2,939,280	2,939,280	1,587,921	1,490,695	1,490,695				
5				2,886,047	2,939,280	2,939,280	1,587,921	1,490,695	1,490,695				
914				2,886,047	2,939,280	2,939,280	1,587,921	1,490,695	1,490,695				
61491501	4720		REV BOND PROCEEDS	(5,709,020)	-	-	-	-	-				
61491502	4720		REV BOND PROCEEDS	(20,935,000)	-	-	-	-	-				
61491501	4727		REV BOND PREMIUM	(746,351)	-	-	-	-	-				
	47			(27,390,371)	-	-	-	-	-				
4				(27,390,371)	-	-	-	-	-				
61591501	5720		REV BOND PRINCIPAL	-	-	-	745,000	785,000	785,000				
61591502	5720		REV BOND PRINCIPAL	-	-	-	770,000	785,000	785,000				
61591502	5721		REV BOND INTEREST	-	-	-	608,967	603,115	603,115				
61591501	5721		REV BOND INTEREST	-	-	-	1,288,260	1,313,964	1,313,964				
61591501	5725		REV BOND ISSUE COSTS	664,497	-	-	-	-	-				
61591502	5725		REV BOND ISSUE COSTS	376,593	-	-	-	-	-				
61591502	5729		REV BOND REMIT TO ESCROW AGENT	20,501,835	-	-	-	-	-				
	57			21,542,924	-	-	3,412,227	3,487,079	3,487,079				

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5				21,542,924	-	3,412,227	3,487,079	3,487,079					
915				(5,847,446)	-	3,412,227	3,487,079	3,487,079					
91				620,179	8,089,109	7,740,724	7,634,819	7,634,819					
61592000	5920		CONTINGENCY	-	50,000	45,713	52,000	52,000					
	59			-	50,000	45,713	52,000	52,000					
5				-	50,000	45,713	52,000	52,000					
920				-	50,000	45,713	52,000	52,000					
61593000	5121		SALARIES AND WAGES	-	-	-	117,892	117,892					
61593000	5122		SALARIES AND WAGES - OVERTIME	-	-	-	10,540	10,540					
61593000	5126		SALARIES & WAGES-TEMP AND PART	-	-	-	320	320					
61593000	5132		SEPARATION ALLOWANCE	-	-	-	1,811	1,811					
61593000	5134		401-K SUPP RET PLAN -OTHER	-	-	-	6,422	6,422					
61593000	5181		FICA CONTRIBUTIONS	-	-	-	9,850	9,850					
61593000	5182		RET CONTRIB.- OTHER EMPLOYEES	-	-	-	6,280	6,280					
61593000	5183		HEALTH INSURANCE	-	-	13,323	-	-					
61593000	5184		HEALTH INSURANCE - RETIREES	-	-	5,292	-	-					
	51			-	-	-	18,615	153,115					
5				-	-	-	18,615	153,115					
930				-	-	-	18,615	153,115					
92				-	-	-	18,615	153,115					
61598000	5064		TRNS TO WATER/SEWER CPO	-	50,000	45,713	205,115	205,115					
	50			-	5,292,436	12,218,168	12,218,168	10,000,000					
5				-	5,292,436	12,218,168	12,218,168	10,000,000					
980				-	5,292,436	12,218,168	12,218,168	10,000,000					
98				-	5,292,436	12,218,168	12,218,168	10,000,000					
61499100	4991		FUND BALANCE APPROPRIATED	-	(6,583,669)	-	-	-					
	49			-	(6,583,669)	-	-	-					
4				-	(6,583,669)	-	-	-					
991				-	(6,583,669)	-	-	-					
99				-	(6,583,669)	-	-	-					
61				(12,846,251)	-	13,562,769	8,828,941	8,907,290				8,458,290	

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
66493000	4810		INVESTMENT EARNINGS	(35,622)	(50,000)	(26,719)	(26,070)	(26,070)
66493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(11,130)	-	-	-	-
66493000	4816		INVESTMENT EARNINGS (C2)	(3,180)	-	(17,534)	(20,052)	(20,052)
66493000	4895		MISC REVENUE-OTHER MISC	-	-	(792)	-	-
4	48			(49,932)	(50,000)	(45,045)	(46,122)	(46,122)
930				(49,932)	(50,000)	(45,045)	(46,122)	(46,122)
10				(49,932)	(50,000)	(45,045)	(46,122)	(46,122)
66447281	4163		SCRAP TIRE DISPOSAL TAX	(122,066)	(115,000)	(123,000)	(123,000)	(123,000)
66447281	4164		WHITE GOODS DISPOSAL TAX	(48,729)	(50,000)	(46,000)	(50,000)	(50,000)
41				(170,795)	(165,000)	(169,000)	(173,000)	(173,000)
66447281	4540		DEPT SRV CHRGS-RESTITUTION	-	-	(25)	-	-
45				-	-	(25)	-	-
66447281	4600		VEHICLE PERMIT FEES	(7,100)	(7,000)	(4,000)	(7,000)	(7,000)
66447281	4650		TIPPING FEES-LF SCALEHOUSE	(2,342,167)	(2,300,000)	(2,350,000)	(2,425,000)	(2,425,000)
66447281	4651		TIPPING FEES-ARMFIELD ROAD	(18,006)	(17,740)	(20,000)	(23,000)	(23,000)
66447281	4652		TIPPING FEES-NEW SALEM	(7,873)	(7,556)	(10,302)	(10,500)	(10,500)
66447281	4653		TIPPING FEES-PARKWOOD	(57,978)	(56,354)	(67,000)	(70,000)	(70,000)
66447281	4654		TIPPING FEES-PIEDMONT SCHOOL	(42,341)	(41,573)	(46,000)	(49,000)	(49,000)
66447281	4655		TIPPING FEES-SUN VALLEY SCHOOL	(40,840)	(38,561)	(44,000)	(47,000)	(47,000)
66447281	4656		TIPPING FEES-WHITE STORE RD	(19,565)	(19,499)	(20,000)	(23,500)	(23,500)
66447281	4657		TIPPING FEES-LANDFILL	(20,980)	(20,358)	(20,000)	(21,000)	(21,000)
46				(2,556,849)	(2,508,641)	(2,581,302)	(2,676,000)	(2,676,000)
66447282	4890		MISC REVENUE-OVERAGE/SHORTAGE	(224)	-	-	-	-
66447281	4890		MISC REVENUE-OVERAGE/SHORTAGE	(57)	700	(50)	-	-
66447281	4892		MISC REVENUE-NSF CHECK FEE	(20)	(20)	(79)	(20)	(20)
66447281	4895		MISC REVENUE-OTHER MISC	-	-	(411)	-	-
48				(301)	680	(540)	(20)	(20)
4				(2,727,945)	(2,672,961)	(2,750,867)	(2,849,020)	(2,849,020)
66547201	5121		SALARIES AND WAGES	29,975	44,044	45,000	45,136	45,136
66547281	5121		SALARIES AND WAGES	391,953	396,768	397,767	401,728	401,728
66547281	5122		SALARIES AND WAGES - OVERTIME	31,758	50,000	29,005	35,000	35,000
66547281	5126		SALARIES & WAGES-TEMP AND PART	131,955	137,610	131,000	140,000	140,000
66547201	5128		TRAVEL ALLOWANCE	480	480	520	480	480
66547201	5132		SEPARATION ALLOWANCE	405	600	650	636	636
66547281	5132		SEPARATION ALLOWANCE	5,720	6,100	6,204	6,158	6,158
66547281	5133		401-K SUPP RET PLAN -LEO	1,461	1,500	1,156	-	-
66547201	5134		401-K SUPP RET PLAN -OTHER	1,499	2,300	2,250	2,257	2,257
66547281	5134		401-K SUPP RET PLAN -OTHER	19,725	22,400	20,300	21,836	21,836

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
66547281	5180	RET CONTRIB-LAW ENFORCEMENT	1,397	1,500	1,112	-	-
66547281	5181	FICA CONTRIBUTIONS	41,508	44,800	41,500	44,120	44,120
66547201	5181	FICA CONTRIBUTIONS	2,295	3,500	3,350	3,490	3,490
66547201	5182	RET CONTRIB.- OTHER EMPLOYEES	1,466	2,200	2,200	2,207	2,207
66547281	5182	RET CONTRIB.- OTHER EMPLOYEES	19,290	21,900	20,317	21,356	21,356
66547281	5183	HEALTH INSURANCE	39,809	50,782	55,115	62,400	62,400
66547201	5183	HEALTH INSURANCE	2,017	3,332	3,350	4,080	4,080
66547201	5184	HEALTH INSURANCE - RETIREES	23,710	11,300	2,580	-	-
66547201	51841	HEALTH INSURANCE - RETIREES	-	12,000	15,804	19,227	19,227
66547201	5187	DENTAL INSURANCE	169	253	250	265	265
66547281	5187	DENTAL INSURANCE	3,380	3,380	3,490	4,056	4,056
66547201	5188	DENTAL INS - RETIREES UNDER 65	-	700	54	-	-
66547201	5190	LIFE INSURANCE - EMPLOYEES	-	-	41	-	-
66547281	5190	LIFE INSURANCE - EMPLOYEES	-	-	370	-	-
			749,971	817,449	783,385	814,432	814,432
51							
66547281	5211	CLEANING & JANITORIAL SUPPLIES	247	500	1,000	1,000	1,000
66547281	5212	WEARING APPAREL	1,196	1,500	1,200	1,500	1,500
66547201	5220	FOOD AND PROVISIONS	-	-	716	775	775
66547201	5232	AUDIO VISUAL SUPPLIES	-	25	25	25	25
66547201	5233	PERIODICALS, BOOKS & OTHER PUB	-	100	100	100	100
66547281	5235	AGRICULT, ANIMAL SUPP AND EQUIP	115	1,000	500	1,000	1,000
66547281	5239	MEDICAL SUPPLIES AND EQUIPMENT	222	400	600	600	600
66547201	5260	PRINTING AND OFFICE SUPPLIES	718	2,500	2,500	2,500	2,500
66547281	5260	PRINTING AND OFFICE SUPPLIES	5,367	4,500	4,500	4,620	4,620
66547281	5290	TOOLS AND SUPPLIES	12,246	15,700	7,000	15,000	15,000
66547201	5290	TOOLS AND SUPPLIES	-	100	100	100	100
66547282	5290	TOOLS AND SUPPLIES	82	-	-	-	-
66547281	5299	MISCELLANEOUS	275	550	1,959	550	550
66547201	5311	TRAVEL	-	300	-	300	300
66547201	5312	TRAVEL SUBSISTENCE	-	600	300	600	600
66547281	5312	TRAVEL SUBSISTENCE	877	1,500	1,500	1,500	1,500
66547281	5321	TELEPHONE AND COMMUNICATIONS	7,507	8,500	7,800	8,500	8,500
66547201	5321	TELEPHONE AND COMMUNICATIONS	1,952	1,800	1,900	2,015	2,015
66547201	5325	POSTAGE	-	50	50	50	50
66547281	5325	POSTAGE	137	200	150	200	200
66547281	5330	UTILITIES	14,321	17,800	17,200	18,870	18,870
66547281	5351	MAINT & REPAIRS-BUILDINGS	1,053	10,000	5,000	45,000	45,000
66547281	5352	MAINT & REPAIRS-EQUIPMENT	104,040	110,000	92,000	110,000	110,000
66547201	5352	MAINT & REPAIRS-EQUIPMENT	933	1,500	1,000	1,500	1,500

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
66547281	5353	MAINT & REPAIRS-VEHICLES	16,815	20,000	10,700	20,000	20,000
66547281	5354	MAINT AGREEMENTS-COMP.SOFTWARE	-	-	1,200	1,200	1,200
66547281	5356	MAINT & REPAIRS-LAND & IMPRVS	2,594	-	500	2,500	2,500
66547281	5358	MAINT & REPAIRS-VEH INTERDEPT	17,642	24,600	17,900	19,402	19,402
66547201	5370	ADVERTISING/EMPL.RECOGNITION	200	200	-	200	200
66547281	5370	ADVERTISING/EMPL.RECOGNITION	-	500	-	500	500
66547281	5381	PROFESSIONAL SERVICES	1,903,830	1,900,000	1,800,000	1,900,000	1,900,000
66547201	5381	PROFESSIONAL SERVICES	-	-	385	500	500
66547201	5382	LEGAL SERVICES	-	50	-	-	-
66547281	5382	LEGAL SERVICES	-	-	500	-	-
66547281	5383	MEDICAL SERVICES	135	150	80	150	150
66547281	5392	LAUNDRY AND DRY CLEANING	3,828	4,100	4,400	4,400	4,400
66547201	5392	LAUNDRY AND DRY CLEANING	367	300	450	500	500
66547201	5395	EDUCATION EXPENSES	-	500	-	500	500
66547281	5395	EDUCATION EXPENSES	1,105	1,500	1,500	1,500	1,500
66547281	5410	RENTAL OF REAL PROPERTY	-	300	300	300	300
66547281	5430	RENTAL OF EQUIPMENT	5,250	8,500	6,525	8,500	8,500
66547201	5430	RENTAL OF EQUIPMENT	1,284	1,825	2,000	2,000	2,000
66547201	5430	RENTAL OF EQUIPMENT	128	176	3,934	4,720	4,720
66547201	5450	INSURANCE AND BONDING	9,839	13,607	10,391	12,469	12,469
66547281	5491	INSURANCE AND BONDING	815	500	600	600	600
66547201	5491	DUES AND MEMBERSHIPS	-	210	313	320	320
66547281	5492	DUES AND MEMBERSHIPS	(46)	-	-	-	-
	52	UNCOLLECTIBLE ACCOUNTS	2,115,072	2,156,143	2,008,678	2,196,566	2,196,566
		VEHICLES	23,988	230,000	108,874	-	-
		VEHICLES	-	4,500	4,500	-	-
		OTHER EQUIPMENT	3,224	40,000	30,000	-	-
		LAND AND IMPROVEMENTS	47,318	125,000	125,000	250,000	250,000
		BUILDINGS AND IMPROVEMENTS	27,259	-	-	-	-
	55		101,789	399,500	268,374	250,000	250,000
	5		2,966,832	3,373,092	3,060,437	3,260,998	3,260,998
	472		238,887	700,131	309,570	411,978	411,978
	40		238,887	700,131	309,570	411,978	411,978
	66592000	CONTINGENCY	-	50,000	-	50,000	50,000
	59		-	50,000	-	50,000	50,000
	5		-	50,000	-	50,000	50,000
	920		-	50,000	-	50,000	50,000
	66593000	SALARIES AND WAGES	-	-	-	17,875	17,875
	66593000	SALARIES AND WAGES - OVERTIME	-	-	-	1,400	1,400

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
66593000	5126		SALARIES & WAGES-TEMP AND PART	-	-	-	5,600	5,600
66593000	5132		SEPARATION ALLOWANCE	-	-	-	272	272
66593000	5134		401-K SUPP RET PLAN -OTHER	-	-	-	964	964
66593000	5181		FICA CONTRIBUTIONS	-	-	-	1,903	1,903
66593000	5182		RET CONTRIB.- OTHER EMPLOYEES	-	-	-	943	943
66593000	5183		HEALTH INSURANCE	-	-	2,740	-	-
66593000	5184		HEALTH INSURANCE - RETIREES	-	-	8,720	-	-
51				-	-	11,460	28,957	28,957
66593000	5450		INSURANCE AND BONDING	-	30,350	-	-	-
52				-	30,350	-	-	-
5				-	30,350	11,460	28,957	28,957
930				-	30,350	11,460	28,957	28,957
92				-	80,350	11,460	78,957	78,957
66498000	4025		IFT FROM SOLID WASTE CAP RESRV	-	-	(125,000)	(250,000)	(250,000)
40				-	-	(125,000)	(250,000)	(250,000)
4				-	-	(125,000)	(250,000)	(250,000)
980				-	-	(125,000)	(250,000)	(250,000)
98				-	-	(125,000)	(250,000)	(250,000)
66499100	4991		FUND BALANCE APPROPRIATED	-	(730,481)	-	-	-
49				-	(730,481)	-	-	-
4				-	(730,481)	-	-	-
991				-	(730,481)	-	-	-
99				-	(730,481)	-	-	-
66				-	(730,481)	-	-	-
				188,955	730,481	150,985	194,813	194,813

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
68449101	4010		IFT FROM GENERAL FUND	-	(139,648)	(91,245)	(154,820)	(154,820)
	40			-	(139,648)	(91,245)	(154,820)	(154,820)
4				-	(139,648)	(91,245)	(154,820)	(154,820)
68549101	5121		SALARIES AND WAGES	-	67,500	46,735	75,180	75,180
68549101	5132		SEPARATION ALLOWANCE	-	1,000	660	1,060	1,060
68549101	5134		401-K SUPP RET PLAN -OTHER	-	3,400	2,340	3,759	3,759
68549101	5181		FICA CONTRIBUTIONS	-	5,200	3,422	5,751	5,751
68549101	5182		RET CONTRIB.- OTHER EMPLOYEES	-	3,400	2,290	3,676	3,676
68549101	5183		HEALTH INSURANCE	-	5,478	2,738	6,240	6,240
68549101	5187		DENTAL INSURANCE	-	428	201	406	406
68549101	5190		LIFE INSURANCE - EMPLOYEES	-	-	65	-	-
	51			-	86,406	58,451	96,072	96,072
68549101	5220		FOOD AND PROVISIONS	-	-	24	50	50
68549101	5260		PRINTING AND OFFICE SUPPLIES	-	1,000	200	1,000	1,000
68549101	5311		TRAVEL	-	534	470	1,000	1,000
68549101	5312		TRAVEL SUBSISTENCE	-	450	440	900	900
68549101	5325		POSTAGE	-	100	-	100	100
68549101	5370		ADVERTISING/EMPL.RECOGNITION	-	100	600	600	600
68549101	5381		PROFESSIONAL SERVICES	-	50,000	30,007	50,000	50,000
68549101	5383		MEDICAL SERVICES	-	100	-	20	20
68549101	5395		EDUCATION EXPENSES	-	325	460	650	650
68549101	5450		INSURANCE AND BONDING	-	293	293	352	352
68549101	5491		DUES AND MEMBERSHIPS	-	340	300	500	500
	52			-	53,242	32,794	55,172	55,172
5				-	139,648	91,245	151,244	151,244
491				-	-	-	(3,576)	(3,576)
90				-	-	-	(3,576)	(3,576)
68593000	5121		SALARIES AND WAGES	-	-	-	3,007	3,007
68593000	5132		SEPARATION ALLOWANCE	-	-	-	42	42
68593000	5134		401-K SUPP RET PLAN -OTHER	-	-	-	150	150
68593000	5181		FICA CONTRIBUTIONS	-	-	-	230	230
68593000	5182		RET CONTRIB.- OTHER EMPLOYEES	-	-	-	147	147
	51			-	-	-	3,576	3,576
5				-	-	-	3,576	3,576
930				-	-	-	3,576	3,576
92				-	-	-	3,576	3,576
68				-	-	-	-	-

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
23493000	4810	INVESTMENT EARNINGS	(12,119)	(1,000)	(1,619)	(1,572)	(1,572)
23493000	4813	INVESTMENT ACCRUAL/GAIN/LOSSES	(680)	-	-	-	-
23493000	4816	INVESTMENT EARNINGS (C2)	(593)	-	(1,057)	(1,209)	(1,209)
4			(13,392)	(1,000)	(2,676)	(2,781)	(2,781)
930			(13,392)	(1,000)	(2,676)	(2,781)	(2,781)
10			(13,392)	(1,000)	(2,676)	(2,781)	(2,781)
23598000	5051	IFT TO LIBRARY CAPITAL PROJECT	680,000	-	-	-	-
50			680,000	-	-	-	-
5			680,000	-	-	-	-
980			680,000	-	-	-	-
98			680,000	-	-	-	-
23599100	5991	CONTRIBUTION TO FUND BALANCE	-	1,000	-	-	-
59			-	1,000	-	-	-
5			-	1,000	-	-	-
991			-	1,000	-	-	-
99			-	1,000	-	-	-
23			-	1,000	-	-	-
			666,608	-	(2,676)	(2,781)	(2,781)

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
24493000	4810		INVESTMENT EARNINGS	(3,021)	(4,000)	(2,181)	(2,118)	(2,118)
24493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(916)	-	-	-	-
24493000	4816		INVESTMENT EARNINGS (C2)	(274)	-	(1,425)	(1,629)	(1,629)
4				(4,212)	(4,000)	(3,606)	(3,747)	(3,747)
930				(4,212)	(4,000)	(3,606)	(3,747)	(3,747)
10				(4,212)	(4,000)	(3,606)	(3,747)	(3,747)
24599100	5991		CONTRIBUTION TO FUND BALANCE	-	4,000	-	-	-
5				-	4,000	-	-	-
991				-	4,000	-	-	-
99				-	4,000	-	-	-
24				-	4,000	-	-	-
				(4,212)	-	(3,606)	(3,747)	(3,747)

Union County, NC - Budget Worksheet		*****FY 02-03****		*****FY 03-04*****		*****FY 04-05*****	
OrgCode	Obj /Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
25493000	4810	INVESTMENT EARNINGS	(68,839)	(93,000)	(53,083)	(51,549)	(51,549)
25493000	4813	INVESTMENT ACCRUAL/GAIN/LOSSES	(22,296)	-	-	-	-
25493000	4816	INVESTMENT EARNINGS (C2)	(6,453)	-	(34,671)	(39,650)	(39,650)
4			(97,588)	(93,000)	(87,754)	(91,199)	(91,199)
930			(97,588)	(93,000)	(87,754)	(91,199)	(91,199)
10			(97,588)	(93,000)	(87,754)	(91,199)	(91,199)
25598000	5066	TRNS TO SOLID WASTE FUND	-	-	(87,754)	(91,199)	(91,199)
50			-	-	125,000	250,000	250,000
5			-	-	125,000	250,000	250,000
980			-	-	125,000	250,000	250,000
98			-	-	125,000	250,000	250,000
25599100	5991	CONTRIBUTION TO FUND BALANCE	-	93,000	-	-	-
59			-	93,000	-	-	-
5			-	93,000	-	-	-
991			-	93,000	-	-	-
99			-	93,000	-	-	-
25			(97,588)	-	37,246	158,801	158,801

Union County, NC - Budget Worksheet

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
70540000	5232		AUDIO VISUAL SUPPLIES	-	350	-	350	350
70540000	5233		PERIODICALS, BOOKS & OTHER PUB	112	500	300	500	500
70540000	5239		MEDICAL SUPPLIES AND EQUIPMENT	-	-	920	-	-
70540000	5260		PRINTING AND OFFICE SUPPLIES	10	1,500	1,545	1,000	1,000
70540000	5299		EMPLOYEE SAFETY SUPPLIES/SRVS	13,027	50,000	4,378	5,000	5,000
70540000	5311		TRAVEL	900	2,100	854	1,500	1,500
70540000	5312		TRAVEL SUBSISTENCE	45	1,600	750	500	500
70540000	5370		ADVERTISING/EMPL.RECOGNITION	-	2,000	2,500	1,000	1,000
70540000	5381		PROFESSIONAL SERVICES	73,527	85,000	71,000	85,392	85,392
70540000	5382		LEGAL SERVICES	23,141	15,000	54,770	25,000	25,000
70540000	5383		MEDICAL SERVICES	205,977	200,000	120,000	200,000	200,000
70540000	5384		SETTLEMENT CHARGES/FEES	169,644	150,000	220,240	100,000	100,000
70540000	5395		EDUCATION EXPENSES	2,435	2,500	130	600	600
70540000	5491		DUES AND MEMBERSHIPS	360	400	50	400	400
5				489,177	510,950	477,437	421,242	421,242
400				489,177	510,950	477,437	421,242	421,242
70493000	4810		INVESTMENT EARNINGS	(45,231)	(44,900)	(31,593)	(30,294)	(30,294)
70493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(12,951)	-	-	-	-
70493000	4816		INVESTMENT EARNINGS (C2)	(3,958)	-	(26,335)	(23,301)	(23,301)
70493000	4850		MISC REVENUE-INSURANCE REFUNDS	(6,479)	-	(169,000)	-	-
4				(68,619)	(44,900)	(226,928)	(53,595)	(53,595)
930				(68,619)	(44,900)	(226,928)	(53,595)	(53,595)
10				(68,619)	(44,900)	(226,928)	(53,595)	(53,595)
70499100	4991		FUND BALANCE APPROPRIATED	420,557	466,050	250,509	367,647	367,647
4				-	(466,050)	-	-	-
991				-	(466,050)	-	-	-
99				-	(466,050)	-	-	-
70				-	(466,050)	-	-	-
				420,557	-	250,509	367,647	367,647

Union County, NC - Budget Worksheet
 ****FY 02-03****
 *****FY 03-04*****
 *****FY 04-05*****

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
73540000	5132		SEPARATION ALLOWANCE	337,110	399,471	412,000	416,400	416,400
73540000	5181		FICA CONTRIBUTIONS	25,795	30,559	31,500	31,855	31,855
	51			362,905	430,030	443,500	448,255	448,255
5			INVESTMENT EARNINGS	362,905	430,030	443,500	448,255	448,255
400			INVESTMENT ACCRUAL/GAIN/LOSSES	362,905	430,030	443,500	448,255	448,255
73493000	4810		INVESTMENT EARNINGS	(20,765)	(27,000)	(15,715)	(15,254)	(15,254)
73493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(6,599)	-	-	-	-
73493000	4816		INVESTMENT EARNINGS (C2)	(1,914)	-	-	-	-
	48			(29,278)	(27,000)	(10,260)	(11,733)	(11,733)
4				(29,278)	(27,000)	(25,975)	(26,987)	(26,987)
930				(29,278)	(27,000)	(25,975)	(26,987)	(26,987)
10				(29,278)	(27,000)	(25,975)	(26,987)	(26,987)
73498000	4000		INTERFUND CHARGES FROM THE FDS	333,627	403,030	417,525	421,268	421,268
73498000	4010		IFT FROM GENERAL FUND	-	-	(406,470)	(456,762)	(451,533)
73498000	4033		IFT FROM EMERGENCY TELEPHONE	(312,477)	(350,523)	-	-	-
73498000	4035		IFT FROM REAPPRAISAL	(1,485)	(1,500)	-	-	-
73498000	4061		IFT FROM WATER & SEWER	(4,051)	-	-	-	-
73498000	4066		IFT FROM SOLID WASTE	(38,086)	(43,307)	-	-	-
73498000	4068		TRNS FROM STORMWATER FUND	(6,110)	(6,700)	-	-	-
	40			-	(1,000)	-	-	-
4				(362,209)	(403,030)	(406,470)	(456,762)	(451,533)
980				(362,209)	(403,030)	(406,470)	(456,762)	(451,533)
98				(362,209)	(403,030)	(406,470)	(456,762)	(451,533)
73				(362,209)	(403,030)	(406,470)	(456,762)	(451,533)
				(28,582)	-	11,055	(35,494)	(30,265)

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
80540000	5183		HEALTH INSURANCE - CLAIMS	-	-	-	-	-
80540000	5183A		HEALTH INSUR-EMPLOYEES	1,241,536	-	-	-	-
80540000	5183C		HEALTH INSUR-EMPLOYEE + 1	1,163,689	-	-	-	-
80540000	5183F		HEALTH INSUR-EMPLOYEE + FAMILY	1,017,084	-	-	-	-
80540000	5184		HEALTH INSUR-RETIREES	515,717	-	-	-	-
80540000	5189		OTHER FRINGE BENEFITS	844	-	-	-	-
	51			3,938,870	-	-	-	-
80540000	5381		KANAWHA ADMINISTRATIVE CHRGS	16,685	195,120	254,200	-	-
80540000	5383		MEDICAL SERVICES	-	3,598,770	3,406,000	-	-
80540000	5384		SETTLEMENT CHARGES/FEEES	3,391	-	-	-	-
80540000	5450		INSURANCE & BONDING	-	318,000	361,000	-	-
	52			20,076	4,111,890	4,021,200	-	-
5	400			3,958,946	4,111,890	4,021,200	-	-
80493000	4007		IFC - COBRA PAYMENTS	-	(33,600)	(23,400)	-	-
80493000	4008		IFC - RETIREE'S SP/FAM PMTS	-	(42,000)	(51,700)	-	-
	40			-	(75,600)	(75,100)	-	-
80493000	4810		INVESTMENT EARNINGS	(3,070)	-	(11,611)	(6,353)	(6,353)
80493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(1,455)	-	-	-	-
80493000	4816		INVESTMENT EARNINGS (C2)	21	-	-	(4,886)	(4,886)
80493000	4850		MISC REVENUE - COBRA PMTS	(312,936)	-	-	-	-
	48			(317,440)	-	(11,611)	(11,239)	(11,239)
4	930			(317,440)	(75,600)	(86,711)	(11,239)	(11,239)
10	80498000	4000	IFT - EMPLOYER PORTION	(317,440)	(75,600)	(86,711)	(11,239)	(11,239)
			IFT FROM EMPLOYEES	3,641,506	4,036,290	3,934,489	(11,239)	(11,239)
			IFT FROM RETIREES < 65 YRS - EMPLR	(2,251,923)	(3,209,070)	(3,247,386)	-	-
			IFT FROM GENERAL FOR RETIREES	-	(585,768)	(635,100)	-	-
			IFT FROM THE EMPLOYEES	-	(241,452)	(211,191)	-	-
				(443,879)	-	-	-	-
				(663,752)	-	-	-	-
				(3,359,554)	(4,036,290)	(4,093,677)	-	-
4	980			(3,359,554)	(4,036,290)	(4,093,677)	-	-
98	80498000	4011	IFT FROM GENERAL FOR RETIREES	(3,359,554)	(4,036,290)	(4,093,677)	-	-
80	80498000	4080	IFT FROM THE EMPLOYEES	(3,359,554)	(4,036,290)	(4,093,677)	-	-
				281,952	-	(159,188)	(11,239)	(11,239)

Union County, NC - Budget Worksheet
 OrgCode Obj /Proj Account Description
 ****FY 02-03**** *****FY 03-04*****FY 04-05*****
 Actual Current Estimate Request Recomm.

OrgCode	Obj	/Proj	Account Description	Actual	Current	Estimate	Request	Recomm.
81540000	5183		DENTAL INSURANCE - CLAIMS	292,685	-	-	-	-
	51			292,685	-	-	-	-
81540000	5381		KANAWHA ADMINISTRATIVE CHARGES	-	18,720	19,400	19,800	19,800
81540000	5383		MEDICAL SERVICES	34,104	304,906	358,501	369,360	369,360
	52			34,104	323,626	377,901	389,160	389,160
5				326,788	323,626	377,901	389,160	389,160
400				326,788	323,626	377,901	389,160	389,160
81493000	4007		IFC - COBRA PAYMENTS	-	(1,740)	(5,004)	(5,000)	(5,000)
81493000	4008		IFC - RETIREE'S SP/FAM PMTS	-	(6,468)	(5,000)	(5,000)	(5,000)
	40			-	(8,208)	(10,004)	(10,000)	(10,000)
81493000	4810		INVESTMENT EARNINGS	(1,474)	-	(1,113)	(1,051)	(1,051)
81493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(428)	-	-	-	-
81493000	4816		INVESTMENT EARNINGS (C2)	(351)	-	(707)	(808)	(808)
	48			(2,253)	-	(1,820)	(1,859)	(1,859)
4				(2,253)	(8,208)	(11,824)	(11,859)	(11,859)
930				(2,253)	(8,208)	(11,824)	(11,859)	(11,859)
10				(2,253)	(8,208)	(11,824)	(11,859)	(11,859)
81498000	4000		IFT - EMPLOYER PORTION	324,535	315,418	366,077	377,301	377,301
81498000	4001		IFT FROM EMPLOYEES	(206,440)	(213,581)	(209,700)	(256,465)	(256,465)
81498000	4006		IFT RETIREES < 65 YRS - EMPLR	-	(84,480)	(95,865)	(91,200)	(91,200)
81498000	4011		IFT FROM GENERAL FOR RETIREES	-	(17,357)	(13,000)	(14,493)	(14,493)
81498000	4081		IFT FROM THE EMPLOYEES	(13,379)	-	-	-	-
	40			(90,474)	-	-	-	-
4				(310,293)	(315,418)	(318,565)	(362,158)	(362,158)
980				(310,293)	(315,418)	(318,565)	(362,158)	(362,158)
98				(310,293)	(315,418)	(318,565)	(362,158)	(362,158)
81				(310,293)	(315,418)	(318,565)	(362,158)	(362,158)
				14,243	-	47,512	15,143	15,143

