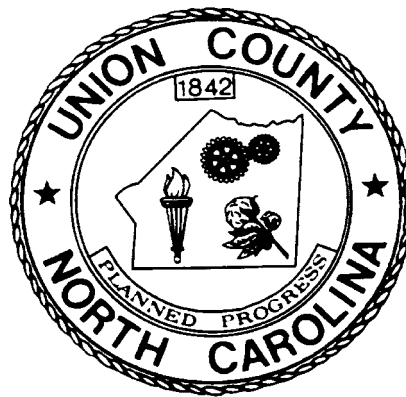


UNION COUNTY, NORTH CAROLINA



2005-2006 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 FY2006 Union budget document should be directed to:

Union County
Finance Department
Suite 901
500 N. Main Street
Monroe, North Carolina 28112

(704) 283-3813 (Phone)
(704) 225-0664 (Fax)

The FY2006 budget document represents the third 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 FY2006-FY2010 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.

Every year since the introduction three years ago of the budget document format, the Finance team of Andrea, Debbie, Vivian, Angelia, Amanda has show tremendous improvement in coordinating its annual update. This year continues that successful trend. The team's initiative, attention to details, adherence to the budget calendar and communicating significant budget changes have contributed to a superior budget document.

Thanks to all of you for making my job much easier!

Kai Nelson
Finance Director
May 16, 2005

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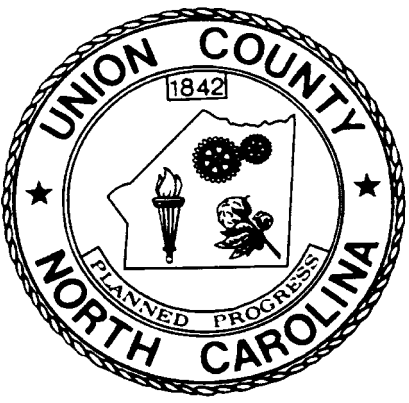
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Budget Message

May 16, 2005

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, 2005 and ending June 30, 2006. The budget contains \$149.3 million in recommended General Fund expenditures for FY2006, representing an increase of \$16.6 million or 12.5% over the current budget amount of \$132.7 million. The **budget is balanced** with an appropriation of **\$6.8 million from reserves** - \$2.7 million for capital improvement projects and \$4.1 million for operations - and a recommended **tax rate of 56 cents**. The recommended tax rate is **3.5 cents** greater than the County's current General Fund tax rate of 52.5 cents and **relates entirely to the November 2004 school general obligation bond referendum**.

The tax rate increase is in conformance with and implements the **Commission's financial policy unanimously adopted in March 2004**. In connection with bond referendums, this policy requires the development of debt service management plans and fiscal impact statements associated with each bond referendum initiative and the **imposition of tax rate increases included in the fiscal impact statements the fiscal year immediately following the referendum**. The FY2006 tax rate increase of 3.5 cents for the Union County Public Schools capital construction program conforms to that policy.

The budget that I am submitting today to the County Commission is **consistent with the financial projections** shared with the Commission periodically over the past year and recently updated at the Commission's April 2005 planning work session. The proposed budget for fiscal year 2006 **conforms to the Commission's financial policies** regarding debt management and utilization of reserves and **incorporates the Commission's major initiatives and program priorities regarding public safety, education, parks and libraries and its recently adopted capital improvement plan**.

Your staff and I look forward to sharing information with the Commission on the FY2006 recommended budget and responding to and implementing the Commission's policy objectives.

General Fund budget cannot sustain rapidly increasing UCPS debt service costs and capital program

Given the recent submission by the UCPS of its \$521 million 6-year capital improvement program, the sale of \$140 million (\$50 million in November 2004 and \$90 million in June 2005) in school general obligation debt in FY2005 and five referendums totaling \$327.2 million since 1998, FY2006's **tax rate increase of 3.5 cents simply represents another "downpayment" in connection with the UCPS capital program**.

Budget Message

UCPS debt service management costs (principal, interest and operations and maintenance on the new facilities) have risen from \$13.3 million in FY2003 to \$28.4 million in FY2006 – **an increase of \$15.1 million or 113%**. FY2006's debt service management costs are projected to exceed FY2005's costs of \$22.4 million by \$6 million or 27%. This level of debt service associated with school capital investment cannot be accomplished on revenue growth from new construction alone.

The UCPS capital improvement program anticipates opening 16 instructional facilities (9 elementary, 3 middle and 4 high schools) through 2010-2011. Two elementary schools, Kensington and Sandy Ridge, are slated to open this year at costs of roughly \$11-12 million each. Three additional elementary schools (F, G and H) are scheduled to be under construction in FY2006 – less than 1-2 years after Kensington and Sandy Ridge but at projected costs of \$17-\$20 million each. The financial scope of the **UCPS \$521 million capital improvement program is not sustainable** – and immediate discussions with UCPS officials must begin in order to **reduce the scope through alternative and innovative programming without compromising the construction of classrooms**.

In May 2005, the Commission agreed to change the way it finances school capital construction from discrete project financing to financing of the capital program. The change in methodology permits the **UCPS to accelerate the school capital construction program with dramatic effects** – elementary school "F" slated for opening in FY2008 may now open in FY2007, "G" slated for opening in FY2009 may now open in FY2007 and "H" slated for opening in FY2009 may now open in FY2008.

The FY2006 budget implements the Commission's commitment to the timely construction of school instructional facilities combined with its commitment to provide a "classroom seat for every student". It is now time to collaborate on building classrooms and reducing the financial scope of the UCPS capital program.

General Fund budget relies on appropriate use of fund balance

The County continues to **spend more money than it receives** – but is making tremendous strides in reducing the annual amount of the actual deficit. Spending decisions in fiscal years 2002, 2003 and 2004 have contributed to budget deficits of \$7.6 million, \$0.9 million and \$1.6 million. The projection for FY2005 is that the County may use as little of \$300,000 of its fund balance. Except for FY2002, the recent use of fund balance has been limited.

In recent years the County has included an initial fund balance budget appropriation in the \$4-6 million range and amended the budget during the fiscal year to reflect additional resource requirements – with a final fund balance budget use in the \$8-\$10 million range. Fortunately, **revenues have exceeded budget estimates and expenditures have come in under budget – both of which result in less fund balance use**. Recent results, except for 2002, reflect fund balance use up to \$1.6 million – an amount well under what the County budgeted.

The recommended budget contains yet another appropriation from reserves - \$4.1 million for operations and \$2.7 million for the capital improvement plan. The amount of \$6.8 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 \$6.8 million in reserves is at the upper limit** of the Board's

Budget Message

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.

Additional appropriations of the County reserves to balance FY2006 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.

General Fund budget includes major investment in capital, modest personnel increases to meet program growth needs

In May 2005, the Commission approved a \$40.9 million FY2010 tax-supported capital improvement plan. The plan includes a host of projects for which the FY2006 budget includes the first year of funding as follows:

Project	Description	First Year	CIP Amount
Voting Machines		\$962,000	1,919,000
Agricultural Services Center	Event parking & access road	643,000	643,000
Government Center, EOC, Former Post Office	Renovations	2,000,000	7,835,000
Government Center Re-roofing	Replacement	260,000	260,000
Jesse Helms Park	Restroom facilities, soccer complex	1,878,000	5,878,000
Cane Creek	Campground renovation	500,000	500,000
Jail & Firearms Range	Expansion	1,005,000	18,506,000
Mobile Command Center		191,000	191,000
Animal Shelter		1,678,000	1,678,000
Weddington Regional Library		-0-	3,226,000

The FY2006 budget does not contain any County resources for the Weddington Library given that the project remains in its infancy. As the ***Weddington community garners financial support for the library, County staff will revisit the funding of the project.***

County agencies and departments submitted requests for over 50 additional full-time equivalent positions – reflecting the continued impact of service demands on County programs.

The table below provides a summary of position requests, basis for the request and the Manager's recommendations for inclusion in the FY2006 General Fund budget.

Budget Message

Department	Requested FTE	Justification	Recommended FTE
Tax Administration	6.6	Parcels and bills	4.0
Elections	0.7	Register voters	0.7
Register of Deeds	3.2	Deeds, vital statistics, bilingual	1.2
Sheriff	6.0	Courts, domestic violence	6.0
E-911	11.3	Calls for service	11.3
Cooperative Ext.	3.0	Declining urban forests	1.0
Public Health	5.0	Clients and inspections	3.0
Social Services	7.6	Caseload	3.0
Transportation	1.9	Clients and trips	1.9
Library	3.3	Circulation, Hispanic	0.3
Parks and Recreation	2.0	Acres of Park land	2.0
Total	50.6		34.4

A number of the recommended positions (Tax and DSS) represent returning recommendations from FY2005 budget – the **agencies simply can no longer provide the level of services that are either mandated by the federal and State government or, in the case of Tax, are critical to the County's financial position.**

The recommended 34.4 positions are partially offset by the elimination of 6 field service positions in Public Health Animal Control and .7 positions in General Services effective July 1. The Sheriff's Office will assume those functions and upon the completion of the facility, the facility functions. The net increase in General Fund FTEs for FY2006 is 27.7; increasing from FY2005's 835.0 to FY2006's 860.7, an increase of 3%.

Budget provides significant increases in UCPS current expense for public school enrollment

General Fund education current expenses for the **Union County Public Schools** are recommended at **\$30.3 million, representing an 18% increase or \$4.7 million** more than last year's \$25.6 million. The recommended increase of **18% exceeds by 200% the normal growth in the County's tax base, which is estimated at 6% for FY2006.** Combined with the supplemental **schools tax, the total current expense increase for UCPS is \$5.8 million or 15%.** 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.

Over the past several years, County current expense appropriations for UCPS have risen at least 11% annually. This year's recommendation, while not fully funding the UCPS request, does increase funding by 18% over the previous year. Since FY2003, County funding for **UCPS current expense has increased by 48% from \$20.5 million to \$30.3 million with enrollment increases of 21% during the same three year period.**

Budget Message

At the planning work session in April 2005, County staff shared its financial forecast through FY2010 with the Commission. The forecast projected that, with annual increases of 10% for current expense, the UCPS budget would grow from 57% of the County's budget to 64% by FY2010. The implications of the forecast are significant on the Commission's funding responsibilities for other programs – including public safety, mandated health and human service programs and cultural and recreational activities.

The *level of increases for UCPS current expense is simply not sustainable within the context of the County's revenue tax base structure – that relies heavily on the residential tax base.*

In February 2004, the Board of County Commissioners and the Board of Education contracted with MGT of America for the purposes of conducting an education finance and limited facilities review. The results of that study were delivered to the Boards in March 2005. The report contained a host of recommendations regarding the fiscal relationship between the two Boards. It is critical that the ***two Board's commit to a calendar for addressing the report's major policy leadership decisions.***

Budget includes funds for competitive compensation; medical benefits plan reflects strong performance

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 \$1.2 million for FY2006. Many local governments and employers in the region are beginning to experience increasing competition for labor as our regional economy continues to rebound. 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.

County government, by its very nature, is a human services intensive organization. It is what we do ... delivering a variety of services from public safety to health and education to social services, parks and libraries. And we make those services and programs available through PEOPLE. I am confident that the ***Commission shares my belief that County employees provide those services efficiently and effectively and warrant recognition by the Commission and community.***

In the current fiscal year, the County's medical benefit plan included a projected \$5.1 million in claim payments or roughly \$417 per certificate per month. Our actual claims experience is now projected at \$4.7 million and has been running at about \$383 per month representing 8% less than expected.

Over the past several years, the County has been experiencing at plan year renewal increases in excess of thirty percent. Based on our recent experience, future trending information and continued active management of the plan, our estimates for ***medical benefit plan adjustments in FY2006 is 6.8%*** with the employer, and in the case of dependent coverage, the employee sharing equally in the higher rates.

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.

Budget Message

Utility budget - implements Board approved CIP, maintains rates and adheres to financial credit standards

At the April 2005 planning work session, the Commission reviewed over **\$160 million of water and sewer capital improvements** for the FY2006-FY2010 planning period – projects **designed to ensure adequate water and wastewater facilities, quality water resources and efficient transmission and collection systems for our utility's 27,000 customers.** The capital plan contains \$46 million in project expenditures for the first year FY2006 of the planning period along with an equity contribution of \$17.5 million. The Commission approved the capital improvement and business plan at its May 2, 2005, meeting.

The business plan contained a projected 3.5% rate adjustment for FY2006. Many of the utilities in our region are again proposing utility rate increases in the 5-10% range. **The County's current utility rates are largely those that were in place in 1996.**

The FY2006 budget provides resources to **implement the Public Works capital improvement program, fund operations and maintenance** and to accomplish those activities with **no adjustments in rates, fees or charges** while **adhering to major financial performance measures** for FY2006. Maintaining the current utility rate structure is a welcome surprise given the projections contained in the business plan.

The budget submission does not contain any revisions to the capacity fee schedule or charges, given that a comprehensive analysis of capacity fees is currently underway. The Commission authorized the study in May 2005 based on an updated capital improvement plan and a staff recommendation to modify the schedule to a square footage basis. **The results of the analysis are expected in the first quarter of FY2006 and, at that time, the Commission may wish to consider implementing the study's recommendations.**

As stated previously, the **budget adheres to the major financial performance measures adopted by the Commission and closely scrutinized by credit rating agencies and the Local Government Commission.** The table below reflects the four financial performance measures, the standard for which the County strives to achieve and the projected performance contained in the FY2006 budget.

Measure	Standard	FY2006 Budget
Capital program % paygo	Greater than 35%	38%
Debt service coverage	Greater than 1X	1.08
Rate affordability % of median household income	Less than 1.5%	1.1%
Working capital days	365	350

With the adoption of the utility capital improvement and business plan, the Commission has established a roadmap, both in terms of timelines and financing, for many critical infrastructure projects. A **number of the projects**, such as Twelve Mile Creek Wastewater Treatment Plant expansion and future phases of the Countywide Water Transmission main project, **are critical to ensuring the availability of quality water resources as well as adequate capacity for customer growth.** While these projects are substantially ready for construction, federal and State regulators have not provided the County with the necessary permits to begin construction. In the near term, as customer demands on the utility system continue, the **utility system may not be able to continue to serve new customers without the commencement of construction on these critical projects.**

Budget Message

The utility budget revenues are based on an increase in customer sales of 5.5%-7%. Should **customer growth moderate as a result of plant, transmission and collection capacity issues, adjustments in the budget may become necessary**. Fortunately, the **financial condition of the utility fund is robust and permits a measured response** should such a situation develop.

Solid waste – budget contains slight increase in MSW operations cost and large C&D environmental investments

The budget includes \$1.2 million, through the use of reserves, for closure costs (\$963,000) associated with three construction and demolition (C&D) cells and stormwater costs (\$248,000) associated with the eventual opening of C&D cells 3-8.

The County's current municipal solid waste (MSW) tipping fee is \$37 per ton. The MSW tipping fee is designed to recover costs associated with the transfer station, transportation and disposal costs. Under the contract terms which provide for annual consumer price inflation adjustments, the **County's disposal and transportation costs increased by 3.31%** effective January 1, 2005. Pursuant to the contract terms, the County anticipates another such increase January 1, 2006 for the FY2006 budget. In order to recover the additional costs associated with MSW, the budget includes an adjustment in the **tipping fee from \$37 to \$38 per ton, an increase of 2.7%**.

Closure (\$2.8 million) and post-closure (\$2.4 million over 20 years) costs for the eight C&D cells are projected to exceed \$5 million. The FY2006 budget contains \$963,000 to commence the process of closing three cells. Future additional investments will be required. While current reserves are adequate to finance closure and post-closure costs, **operations and maintenance expenses cannot be permitted to erode the reserves**. The tipping fee for C&D is currently at \$20 per ton. In view of the substantial investments the County is making to open the additional C&D cells (\$248,000 in FY2006 alone), an **adjustment in the C&D fee from \$20 to \$24 per ton** is recommended in the budget.

Continuing the course in capital and financial planning

Several years ago, the County initiated an annual 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 have been acknowledged by the rating agencies and the Local Government Commission.

The FY2006 budget implements the financial and operational strategies contained in those plans. We welcome an opportunity to have a dialogue with the Commission and community on those strategies.

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

Reader's Guide

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 2005-2006 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 2005-2006 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 2005-2006 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 FY2006'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 16, 2005.

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

May 16	Delivery of FY2006 budget
May – June	Budget review sessions
June 6	Public hearing on budget
June 20	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 5:00 p.m.
- conclude at 9:00 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: May 31

Overview of budget content and format
Summary of factors influencing the budget
Proposed FY2006 budget ordinance
General Government

Session 2.
Date: June 2

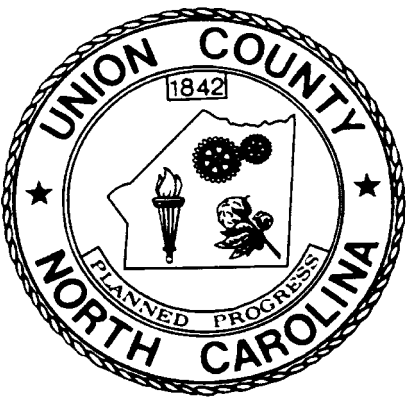
Public Safety
Economic and Physical Development
Human Services

Session 3.
Date: June 9

Education
Cultural and Recreational

Session 4.
Date: June 14

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, 2005 and ending June 30, 2006 in accordance with the chart of accounts heretofore established for this county.

General Government:			
Board of Commissioners	273,815		
Central Administration	805,840		
County Dues & Memberships	95,900		
Internal Audit	79,153		
Legal	267,342		
Personnel	481,245		
Finance	778,614		
Tax Administration	3,451,099		
Court Facilities	3,541,257		
Elections	1,904,631		
Register of Deeds	1,041,010		
Information Technology	1,998,539		
General Services	862,452	15,580,897	
Public Safety:			
Law Enforcement	15,327,647		
Communications	1,798,210		
Homeland Security	238,127		
Fire Services	1,184,792		
Inspections	2,011,081		
Animal Control	148,751		
Outside Agencies	3,869,869	24,578,477	
Economic & Physical Development:			
Planning	711,229		
Economic Development	554,468		
Cooperative Extension	1,330,552		
Soil Conservation	158,988	2,801,155	
Outside Agency	45,918		
Human Services:			
Public Health	6,250,692		
Social Services	23,638,113		
Transportation and Nutrition	1,090,464		
Veterans' Services	202,039		
Outside Agencies	1,579,972	32,761,280	
Education:			
School Current Expense	30,325,987	????	
School Capital Outlay	7,000,000	????	
School Debt Service	26,257,947	????	
Community College			
Operations	920,500		
Debt Service	295,295		
Outside Agency	2,000	64,801,729	
Cultural and Recreational:			
Library	3,836,630		
Parks & Recreation	2,948,507		
Outside Agencies	55,000	6,840,137	
Contingency/Nondepartmental	1,802,856	1,802,856	
		<u>149,166,531</u>	

Continued on next page.

Recommended Budget Ordinance
Union County, NC

Fiscal Year 2005-2006

B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Ad Valorem Taxes	80,711,991	
Local Option Sales Tax	25,016,175	
Intergovernmental	17,093,400	
Miscellaneous	19,502,217	
Fund Balance Appropriated	6,842,748	
	<u>149,166,531</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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Public Safety: 778,400

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, 2005 and ending June 30, 2006.

Ad Valorem Taxes	559,006
Local Option Sales Tax	196,558
Fund Balance Appropriated	<u>22,836</u>
	<u>778,400</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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Public Safety: 768,614

B. It is estimated that the following revenues will be available in the STALLINGS FIRE DISTRICT FUND for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Ad Valorem Taxes	469,078
Local Option Sales Tax	205,223
Fund Balance Appropriated	<u>94,313</u>
	<u>768,614</u>

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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Public Safety: 517,213

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, 2005 and ending June 30, 2006.

Ad Valorem Taxes	361,201
Local Option Sales Tax	124,662
Fund Balance Appropriated	<u>31,350</u>
	<u>517,213</u>

Continued on next page.

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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Public Safety: 1,459,676

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, 2005 and ending June 30, 2006.

Fire Fees 1,410,748
Fund Balance Appropriated 48,928
1,459,676

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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Public Safety 671,028
Contribution to Fund Balance 378,182
1,049,210

C. It is estimated that the following revenues will be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Service Charges 989,040
Miscellaneous 60,170
1,049,210

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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Water & Sewer 36,583,541

B. It is estimated that the following revenues will be available in the WATER AND SEWER FUND for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Fees for Services 24,904,140
Miscellaneous 1,290,480
Retained Earnings Appropriated 10,388,921
36,583,541

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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

Solid Waste 4,143,764

B. It is estimated that the following revenues will be available in the SOLID WASTE FUND for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Fees for Services 3,000,210
Miscellaneous 268,480
Retained Earnings Appropriated 875,074
4,143,764

Continued on next page.

Recommended Budget Ordinance
Union County, NC

Fiscal Year 2005-2006

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, 2005 and ending June 30, 2006 with the chart of accounts heretofore established for this county.

B. It is estimated that the following revenues will be available in the STORMWATER FUND for the fiscal year beginning July 1, 2005 and ending June 30, 2006.

Stormwater	<u>127,688</u>	Miscellaneous	<u>127,688</u>
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SECTION X. TAX RATES

A. GENERAL FUND: That there is hereby levied for the fiscal year beginning July 1, 2005, and ending June 30, 2006, 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, 2005, 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 order to finance the foregoing county-wide appropriations:

General Fund - County-wide Rate .5600

B. SPECIAL DISTRICTS: That there is hereby levied for the fiscal year beginning July 1, 2005, and ending June 30, 2006, 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, 2005, for the purpose of raising the revenue from current year's taxes, as set out in the foregoing District estimates of revenue, and in order to finance the foregoing District appropriations:

Monroe Special School District - Current Expense	<u>.07</u>	Hemby Bridge Fire Protection District	<u>.0404</u>
County Special School District - Current Expense	<u>.07</u>	Stallings Fire Protection District	<u>.0390</u>
		Wesley Chapel Fire Protection District	<u>.0150</u>

C. ANIMAL TAX: There is hereby levied an annual license tax on the privilege of keeping dogs and cats (regardless of sex) within the County as follows: \$2.50 for each animal. This is for the purpose of financing a portion of the animal control program.

Continued on next page.

RESOLUTION GOVERNING CERTAIN CONTRACT, PERSONNEL, AND FISCAL MATTERS

WHEREAS, pursuant to N.C.G.S. § 143-64.32(a), the Board of County Commissioners may in writing exempt from the provisions of Chapter 143, Article 3D (“Procurement of Architectural, Engineering, and Surveying Services”) proposed projects where the estimated professional fee is in an amount less than \$30,000; and

WHEREAS, pursuant to N.C.G.S. § 153A-435, Union County may contract for liability insurance covering the county and any of its officers, agents or employees when acting within the scope of their authority and the course of their employment; and

WHEREAS, pursuant to N.C.G.S. § 153A-92(d), Union County may contract for life insurance or health insurance or both for the benefit of all or any class of county officers and employees as part of their compensation; and

WHEREAS, pursuant to N.C.G.S. § 153A-11, Union County may hold any property or rights in property, real or personal, that may be devised, bequeathed, sold, or otherwise conveyed; and

WHEREAS, pursuant to N.C.G.S. § 153A-92(c), the County Manager is responsible for preparing position classification and pay plans for submission to the Board of County Commissioners and for administering the county’s classification and pay plans in accordance with general policies and directives adopted by the Board of County Commissioners; and

WHEREAS, pursuant to N.C.G.S. § 159-32, each officer and employee of a local government whose duty it is to collect or receive any taxes or other money shall deposit his collections and receipt to the finance officer on a daily basis, in accordance with this statute; and

WHEREAS, pursuant to N.C.G.S. § 132-6.2, a county may assess fees for the provision of public records; and

WHEREAS, pursuant to N.C.G.S. § 159-13(3), the Board of County Commissioners may authorize the County Manager, as budget officer, to approve expenditures from contingency appropriations in the budget ordinance, subject to such limitations and procedures as it may prescribe, and any such expenditures shall be reported to the Board at its next regular meeting and recorded in the minutes; and

WHEREAS, pursuant to N.C.G.S. § 159-15, the Board of County Commissioners may authorize the County Manager, as budget officer, to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures it may prescribe, and any such transfers shall be reported to the Board at its next regular meeting and recorded in the minutes; and

WHEREAS, pursuant to N.C.G.S. § 153A-82(10), the County Manager is responsible for performing all duties required or authorized by the Board of County Commissioners; and

WHEREAS, the Board of County Commissioners may delegate to the County Manager all powers not expressly required by statute to be performed by the Board.

NOW, THEREFORE BE IT RESOLVED that the Union County Board of Commissioners does hereby adopt the following procedures for handling miscellaneous contract, personnel, and fiscal matters:

- A. Contracts for Architectural, Engineering and Surveying Services. Proposed projects where the estimated professional fee is in an amount less than \$30,000 for architectural,

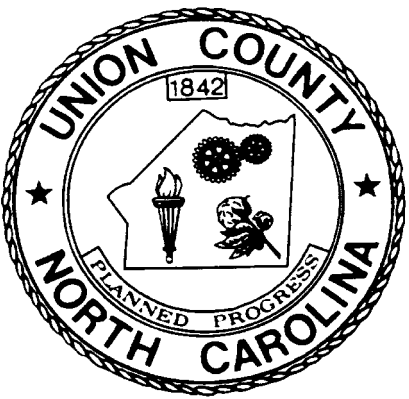
engineering, and surveying services are hereby exempted from the requirements of Article 3D of Chapter 143 of the General Statutes.

- B. Insurance Contracts. 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. The County Manager may approve such contracts, regardless of amount, provided that sufficient funds have been appropriated by the Board of Commissioners.
- C. Short Term Lease Agreements. 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.
- D. Grant Agreements. 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.
- E. Classification and Pay Plan. 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.
- F. Creation of Positions and Hiring. 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.
- G. Fees for Copies, Maps, Books, Etc. 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.
- H. Collections and Receipts Requirements. 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 deposits.
- I. Contingency Appropriations. The County Manager is authorized to transfer Contingency appropriations, subject to a limitation of \$5,000 per item.
- J. Appropriations for Salary Compensation. 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.
- K. Appropriations Within a Department or Within the Same Fund. The County Manager, or his designee, is authorized to transfer appropriations between line item expenditures within a departmental appropriation and fund without limitation. The County Manager may also

transfer amounts between departmental appropriations within the same fund.

- L. Carryovers. The County Manager is authorized to increase appropriations in the annual operating funds for carryovers representing contract balances, purchase order encumbrances and designations for special projects and purposes as reflected in the audit report.
- M. Reporting Requirement. Where these general provisions authorize unilateral action by the County Manager, the County Manager shall provide monthly reports to the Board of Commissioners describing such action(s).

This resolution is adopted this the ____ day of _____, 2005.



Governmental Structure and Organization

Form of Government

Union County adopted the Commission /Manager form of county government in 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 – Commissioners Pressley and Lane*
- *Centralina COG – Vice Chairman Sexton*
- *Fire Commission – Commissioner Pressley*
- *Farmers Market Committee – Vice Chairman Sexton*
- *Board of Health – Vice Chairman Sexton*
- *Library Board of Trustees – Vice Chairman Sexton*
- *LEPC – Commissioner Pressley*

Government Structure and Organization

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

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 Roger Lane, Kevin Pressley, Stony Rushing, Hughie Sexton and Richard Stone.

Biographical Information

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

Vice Chairman Hughie Sexton is a first-term commissioner and was 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

First-term Commissioner **Roger Lane** was first elected to the office in 2004. He is a graduate of the University of Alaska and is a retired USAF Lt/Colonel pilot and decorated Vietnam veteran. Commissioner Lane volunteers with The ARC of Union County and Crimestoppers.

He and his wife, Jan, have 3 grown children and 3 grandchildren.

Commissioner Lane
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121
E-Mail: RogerLane@co.union.nc.us

Kevin Pressley, also serving his first term as a County Commissioner having been first elected to the Board in 2004, is a graduate of Piedmont High School and previously served at the Mayor of Hemby Bridge. Mr. Pressley's occupation is in construction – grading and utilities as well as farming. He and his wife Julie have two sons.

Commissioner Kevin Pressley
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121
E-Mail: KevinPressley@co.union.nc.us

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. He and his wife Anne-Marie have one son with another child expected in December.

Commissioner 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

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.

(9 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.

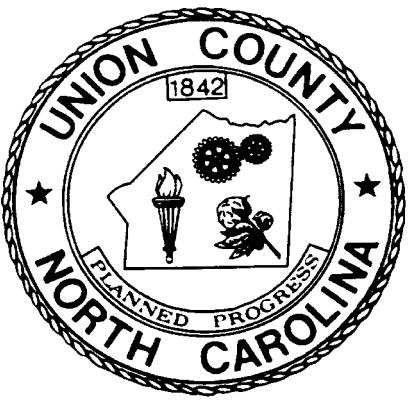
(6 members with a maximum of 12)
 - **Agricultural Advisory Board**
Promotes agricultural values and general welfare of the County.

(9 members)
 - **Criminal Justice Partnership Advisory 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.

(26 members of which Union County appoints 3)
-



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 April 2005. The Commission received, over a three-day period, information on a wide variety of policy topics including the environment (stormwater, utilities and wastewater), education capital funding and general capital and 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 2005 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 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.

Swap Agreements

- Authorized to achieve a reduction and/or limit the financial exposure of debt service payments
- Must receive an opinion of bond counsel law firm that agreement is legal and binding
- Must receive Local Government Commission approval
- Must retain independent certification from financial advisor that swap agreement provides fair market value and that the associated risks are prudent risk appropriate for the County
- Counterparty must have two long-term, unsecured credit ratings in at least double A category
- Swap agreements may be procured either through negotiation or competitively. If negotiated, County must receive fair market opinion from financial advisor

Revenue Overview

	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
Ad Valorem Taxes	56,316,064	67,656,382	69,652,000	78,726,671	78,726,671	
Ad Valorem Taxes (Prior)	1,382,997	1,375,000	1,702,550	1,985,320	1,985,320	
Local Option Sales Tax	21,821,598	21,755,120	24,013,594	25,016,175	25,016,175	
Other Taxes	1,944,321	1,813,000	2,301,000	2,420,000	2,420,000	
Intergovernmental	293,980	291,400	302,065	302,417	302,417	
Intergovernmental-Dept.	15,911,792	17,935,277	17,730,257	16,887,759	16,790,983	
Functional Revenues	10,571,152	10,151,236	11,401,940	11,804,728	11,804,728	
Investment Income	452,552	933,977	2,068,000	2,089,000	2,089,000	
Other Revenues	4,303,988	2,355,814	2,583,624	2,391,519	2,391,519	
Interfund Transfers	63,383	0	0	0	0	
Proceeds-Sale of Debt	15,563,992	194,000	0	796,970	796,970	
Fund Balance	0	8,263,524	0	8,264,950	6,842,748	
Total	\$128,625,819	\$132,724,730	\$131,755,030	\$150,685,509	\$149,166,531	\$0
Monroe School District						
Ad Valorem Taxes	968,149	1,104,284	1,044,600	1,105,600	1,105,600	
Local Option Sales Tax	440,941	371,849	416,100	379,800	379,800	
Total	\$1,409,090	\$1,476,133	\$1,460,700	\$1,485,400	\$1,485,400	\$0
Union County School District						
Ad Valorem Taxes	6,607,278	8,028,975	8,258,500	8,744,000	8,744,000	
Local Option Sales Tax	2,787,560	2,513,883	2,798,500	2,942,400	2,942,400	
Total	\$9,394,838	\$10,542,858	\$11,057,000	\$11,686,400	\$11,686,400	\$0
Wesley Chapel Fire District						
Ad Valorem Taxes	287,596	315,992	352,812	361,201	361,201	
Local Option Sales Tax	0	106,388	107,126	124,662	124,662	
Fund Balance	0	0	0	31,350	31,350	
Total	\$287,596	\$422,380	\$459,938	\$517,213	\$517,213	\$0
Hemby Bridge Fire District						
Ad Valorem Taxes	403,656	548,970	559,025	559,006	559,006	
Local Option Sales Tax	146,907	154,832	172,751	196,558	196,558	
Fund Balance	0	14,598	0	22,836	22,836	
Total	\$550,563	\$718,400	\$731,776	\$778,400	\$778,400	\$0
Stallings Fire District						
Ad Valorem Taxes	394,914	496,709	585,695	469,078	469,078	
Local Option Sales Tax	144,446	149,468	165,036	205,223	205,223	
Fund Balance	0	4,960	0	94,313	94,313	
Total	\$539,360	\$651,137	\$750,731	\$768,614	\$768,614	\$0
Fee Supported Fire Districts						
Fire Fees	1,316,792	1,349,326	1,398,704	1,459,676	1,459,676	
Total	\$1,316,792	\$1,349,326	\$1,398,704	\$1,459,676	\$1,459,676	\$0
Emergency Telephone System						
Service Charges	985,204	983,000	1,025,040	989,040	989,040	
Investment Income	13,661	41,411	59,570	60,170	60,170	
Fund Balance	0	654,577	0	0	0	
Total	\$998,865	\$1,678,988	\$1,084,610	\$1,049,210	\$1,049,210	\$0

Continued on next page.

Revenue Overview

	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Water and Sewer						
Fees for Services	22,226,442	20,133,230	25,144,320	24,904,140	24,904,140	
Intergovernmental-Dept.	115,000	0	0	0	0	
Investment Income	373,378	791,824	1,400,000	1,200,000	1,200,000	
Other Miscellaneous	83,711	4,100	443,550	90,480	90,480	
Debt Proceeds	3,373,260	0	0	0	0	
Retained Earnings	0	8,587,961	0	11,127,406	10,388,921	
Total	\$26,171,791	\$29,517,115	\$26,987,870	\$37,322,026	\$36,583,541	\$0
Solid Waste						
Fees for Services	2,623,707	2,676,000	2,755,030	2,872,210	3,000,210	
Investment Income	15,679	46,122	75,000	75,000	75,000	
Other Miscellaneous	184,390	173,020	195,364	193,480	193,480	
Interfund Transfer	0	250,000	0	0	0	
Retained Earnings	0	311,461	0	1,003,074	875,074	
Total	\$2,823,776	\$3,456,603	\$3,025,394	\$4,143,764	\$4,143,764	\$0
Stormwater						
Interfund Transfer	108,406	154,820	132,193	127,688	127,688	
Total	\$108,406	\$154,820	\$132,193	\$127,688	\$127,688	\$0
Reserve Funds:						
Library Capital Reserve						
Investment Income	955	2,781	3,870	3,909	3,909	
Total	\$955	\$2,781	\$3,870	\$3,909	\$3,909	\$0
Water & Sewer Line Capital Reserve						
Investment Income	109	0	0	0	0	
Total	\$109	\$0	\$0	\$0	\$0	\$0
Solid Waste Capital Reserve						
Investment Income	30,696	91,199	121,142	122,354	122,354	
Retained Earnings	0	158,801	0	0	0	
Total	\$30,696	\$250,000	\$121,142	\$122,354	\$122,354	\$0
Annual Financial Plan Funds:						
Workers' Compensation						
Investment Income	17,667	53,595	60,419	61,022	61,022	
Other Revenue	169,096	0	0	0	0	
Fund Balance	0	367,647	0	451,828	451,828	
Total	\$186,763	\$421,242	\$60,419	\$512,850	\$512,850	\$0
Pension Trust						
Interfund Charges	419,405	451,533	430,517	467,118	458,797	
Investment Income	8,864	26,987	34,319	34,662	34,662	
Total	\$428,269	\$478,520	\$464,836	\$501,780	\$493,459	\$0
Health Benefits						
Interfund Charges	3,595,205	4,418,802	4,418,784	5,164,856	5,058,856	
Member Contributions	713,422	832,000	812,000	946,138	926,720	
Investment Income	4,068	11,239	8,719	8,806	8,806	
Other Revenue	4,600	0	0	0	0	
Total	\$4,317,295	\$5,262,041	\$5,239,503	\$6,119,800	\$5,994,382	\$0

Continued on next page.

Revenue Overview

	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Dental Benefits						
Interfund Charges	236,835	278,914	285,565	339,149	332,149	
Member Contributions	105,841	101,200	95,300	101,000	101,000	
Investment Income	495	1,859	1,168	1,179	1,179	
Fund Balance	0	7,187	0	0	0	
Total	\$343,171	\$389,160	\$382,033	\$441,328	\$434,328	\$0
Property & Casualty						
Interfund Charges	0	628,160	697,686	699,341	699,341	
Investment Income	0	0	2,406	2,430	2,430	
Other Revenue	86,812	0	0	0	0	
Total	\$86,812	\$628,160	\$700,092	\$701,771	\$701,771	\$0
Grand Total	\$177,620,966	\$190,124,394	\$185,815,841	\$218,427,692	\$216,029,490	\$0

Expenditure Overview

	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
General Government						
Board of Commissions	248,296	267,034	242,032	273,815	273,815	
Central Administration	586,341	788,438	562,054	805,840	805,840	
County Dues & Memberships	134,814	86,304	93,700	116,504	95,900	
Internal Audit	74,699	76,064	77,816	79,153	79,153	
Legal	259,225	263,032	266,765	278,842	267,342	
Personnel	442,831	441,115	443,082	486,245	481,245	
Finance	782,732	779,691	748,316	778,614	778,614	
Tax Administration	2,853,925	2,974,401	2,925,763	3,599,157	3,451,099	
Court Facilities	2,811,995	3,090,960	3,125,720	3,541,257	3,541,257	
Elections	513,068	761,302	692,188	1,999,221	1,904,631	
Register of Deeds	836,812	845,072	876,898	1,108,928	1,041,010	
Information Technology	1,828,164	2,116,910	2,076,464	2,084,239	1,998,539	
General Services	897,146	1,827,401	1,660,148	1,189,963	862,452	
Public Safety						
Law Enforcement	12,500,542	15,727,738	15,365,227	15,335,147	15,327,647	
Communications	1,177,210	1,490,394	1,624,249	1,809,130	1,798,210	
Homeland Security	291,568	425,019	410,013	262,827	238,127	
Fire Services	909,072	1,054,816	1,034,811	1,184,792	1,184,792	
Inspections	2,019,789	2,098,625	2,128,203	2,015,081	2,011,081	
Animal Control	424,609	484,990	427,165	256,055	148,751	
Outside Agencies:						
Medical Examiner	35,300	40,000	45,000	45,000	45,000	
Emergency Med. Srv.	3,303,566	3,828,793	3,664,555	3,714,869	3,714,869	
Juvenile Detention	75,840	125,000	115,000	110,000	110,000	
Economic & Physical Development						
Planning	419,417	554,067	466,796	711,229	711,229	
Economic Development	435,783	577,320	382,201	554,468	554,468	
Cooperative Extension	2,043,159	615,540	543,601	1,360,154	1,330,552	
Soil Conservation	145,635	152,610	109,564	158,988	158,988	
Outside Agencies:						
Downtown Monroe	0	0	0	10,000	0	
Forest Management	32,358	41,538	41,538	45,918	45,918	
Human Services						
Public Health	5,420,127	5,986,150	5,771,794	6,356,919	6,250,692	
Social Services	20,741,270	23,507,702	23,045,799	23,845,769	23,638,113	
Transportation and Nutrition	1,033,739	1,189,443	1,260,994	1,090,464	1,090,464	
Veterans' Services	177,950	202,188	206,435	202,039	202,039	
Outside Agencies:						
Human Srv. - JCPC	361,043	400,419	400,419	301,556	301,556	
Mental Health	635,083	639,112	638,330	649,561	649,561	
Other Misc Outside	0	1,000	1,000	0	0	
Tabernacle House of Prayer Ministries of UC	0	0	0	1,500	0	
United Family Services		0	0	25,000	0	
Comm. Health Srv.	0	0	0	5,000	0	
CATS	75,898	72,863	44,945	46,743	46,743	
Disproportionate Minority Contract Research	0	102,500	102,500	77,176	77,176	
Turning Point	25,000	25,000	25,000	25,000	25,000	
UDI Sheltered Workshop	26,500	26,500	26,500	28,500	28,500	

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Expenditure Overview

	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
General Fund (continued):						
Human Services (continued):						
Outside Agencies (continued):						
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	265,837	264,282	264,282	264,282	264,282	
Criminal Justice Partnership	0	100,816	100,816	100,816	100,816	
Education						
UCPS Current Expense	22,908,030	25,617,925	25,617,993	31,995,713	30,325,987	
UCPS Capital Outlay	4,532,478	4,345,006	4,386,339	7,907,887	7,000,000	
UCPS Educ. Planning	92,500	0	48,410	0	0	
UCPS Debt Service	13,464,776	15,862,253	13,845,426	22,217,119	22,217,119	
UCPS Debt Refunding	15,386,480	0	434,233	8,000	8,000	
UCPS Debt Srv (IFT)	916,430	5,404,369	8,090,163	1,280,906	4,032,828	
Outside Agencies:						
Community College	1,584,888	297,724	303,895	295,295	295,295	
Community College - Operations	667,000	765,865	765,865	965,500	920,500	
Literacy Council	2,000	2,000	2,000	2,500	2,000	
Cultural and Recreational						
Library	3,353,325	3,563,421	3,578,362	4,075,927	3,836,630	
Parks & Recreation	2,372,531	2,338,876	2,250,998	3,032,707	2,948,507	
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	1,000	0	0	2,000	0	
A. Jackson Foundation	5,000	5,000	5,000	10,000	5,000	
Debt Service						
Debt Service Refunding, Contingency/Nondept.	2,117	0	925	1,000	1,000	
Contingency/Nondept.	0	330,604	5,314	1,801,856	1,801,856	
Total	\$130,271,236	\$132,721,530	\$131,508,944	\$150,685,509	\$149,166,531	\$0
Monroe School District						
Education	1,433,270	1,476,133	1,460,700	1,485,400	1,485,400	
Total	\$1,433,270	\$1,476,133	\$1,460,700	\$1,485,400	\$1,485,400	\$0
Union County School District						
Education	9,546,845	10,542,858	11,057,000	11,686,400	11,686,400	
Total	\$9,546,845	\$10,542,858	\$11,057,000	\$11,686,400	\$11,686,400	\$0
Wesley Chapel Fire District						
Public Safety	287,596	422,380	422,380	517,213	517,213	
Total	\$287,596	\$422,380	\$422,380	\$517,213	\$517,213	\$0
Hemby Bridge Fire District						
Public Safety	557,400	718,400	718,400	778,400	778,400	
Total	\$557,400	\$718,400	\$718,400	\$778,400	\$778,400	\$0
Stallings Fire District						
Public Safety	606,626	651,137	651,137	768,614	768,614	
Total	\$606,626	\$651,137	\$651,137	\$768,614	\$768,614	\$0
Fee Supported Fire Districts						
Public Safety	1,342,512	1,349,326	1,349,776	1,459,676	1,459,676	
Total	\$1,342,512	\$1,349,326	\$1,349,776	\$1,459,676	\$1,459,676	\$0

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Expenditure Overview

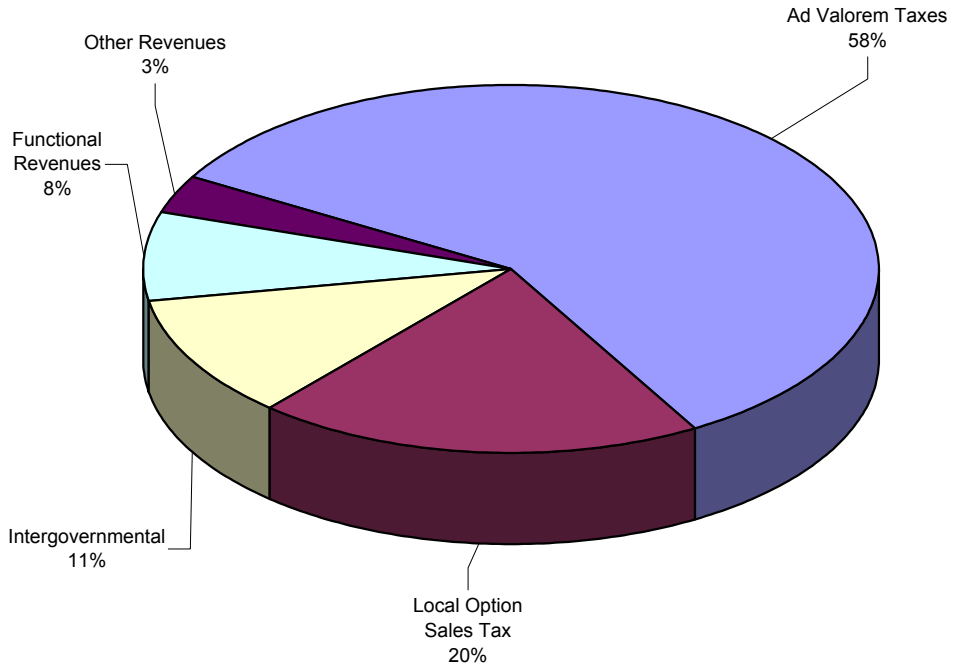
	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Emergency Telephone System						
Public Safety	917,704	1,678,988	1,725,384	631,028	671,028	
Contribution to Fund Bal.	0	0	0	418,182	378,182	
Total	\$917,704	\$1,678,988	\$1,725,384	\$1,049,210	\$1,049,210	\$0
Water and Sewer						
Water & Sewer Operations	10,519,010	11,882,296	10,939,348	12,545,235	11,806,750	
Transfers to W&S CPO	12,218,168	10,000,000	10,000,000	17,500,000	17,500,000	
Debt Service	7,788,253	7,634,819	7,697,121	7,276,791	7,276,791	
Debt Refunding	3,338,799	0	0	0	0	
Total	\$33,864,230	\$29,517,115	\$28,636,469	\$37,322,026	\$36,583,541	\$0
Solid Waste						
Solid Waste Operations	2,769,076	3,456,603	2,838,164	4,143,764	4,143,764	
Total	\$2,769,076	\$3,456,603	\$2,838,164	\$4,143,764	\$4,143,764	\$0
Stormwater						
Stormwater Operations	64,206	199,020	176,393	127,688	127,688	
Total	\$64,206	\$199,020	\$176,393	\$127,688	\$127,688	\$0
Reserve Funds:						
Library Capital Reserve						
Contribution to Fund Bal.	0	2,781	0	3,909	3,909	
Total	\$0	\$2,781	\$0	\$3,909	\$3,909	\$0
Water & Sewer Line Capital Reserve						
Transfer to Library CPO	187,656	0	0	0	0	
Total	\$187,656	\$0	\$0	\$0	\$0	\$0
Solid Waste Capital Reserve						
Transfer to Solid Waste	0	250,000	0	0	0	
Contribution to Fund Bal.	0	0	0	122,354	122,354	
Total	\$0	\$250,000	\$0	\$122,354	\$122,354	\$0
Annual Financial Plan Funds:						
Workers' Compensation						
General Government	684,163	421,242	418,630	512,850	512,850	
Total	\$684,163	\$421,242	\$418,630	\$512,850	\$512,850	\$0
Pension Trust						
General Government	455,375	448,255	511,700	501,780	493,459	
Contribution to Fund Bal.	0	30,265	0	0	0	
Total	\$455,375	\$478,520	\$511,700	\$501,780	\$493,459	\$0
Health Benefits						
General Government	4,422,837	5,138,000	4,621,000	5,913,969	5,792,595	
Contribution to Fund Bal.	0	124,041	0	205,831	201,787	
Total	\$4,422,837	\$5,262,041	\$4,621,000	\$6,119,800	\$5,994,382	\$0
Dental Benefits						
General Government	360,439	389,160	376,200	404,030	396,130	
Contribution to Fund Bal.	0	0	0	37,298	38,198	
Total	\$360,439	\$389,160	\$376,200	\$441,328	\$434,328	\$0

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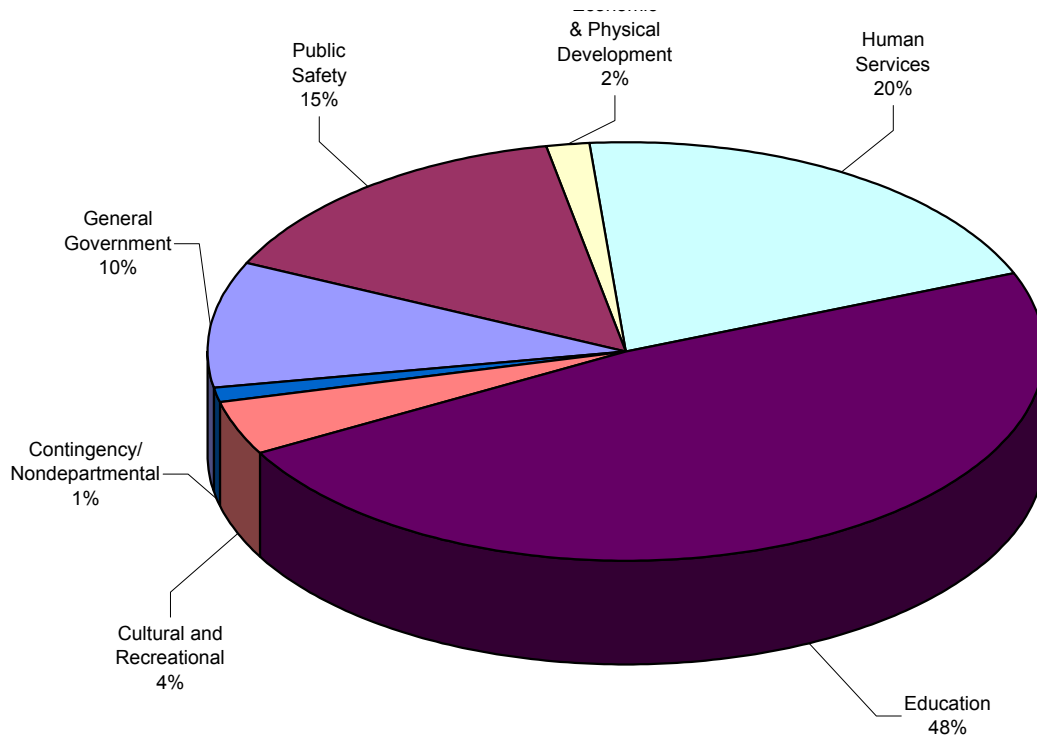
Expenditure Overview

	FY 2004	FY 2005		FY 2006		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Property & Casualty						
General Government	0	628,160	697,686	699,341	699,341	
Contribution to Fund Bal.	0	0	0	2,430	2,430	
Total	\$0	\$628,160	\$697,686	\$701,771	\$701,771	\$0
Grand Total	\$187,771,171	\$190,165,394	\$187,169,963	\$218,427,692	\$216,029,490	\$0

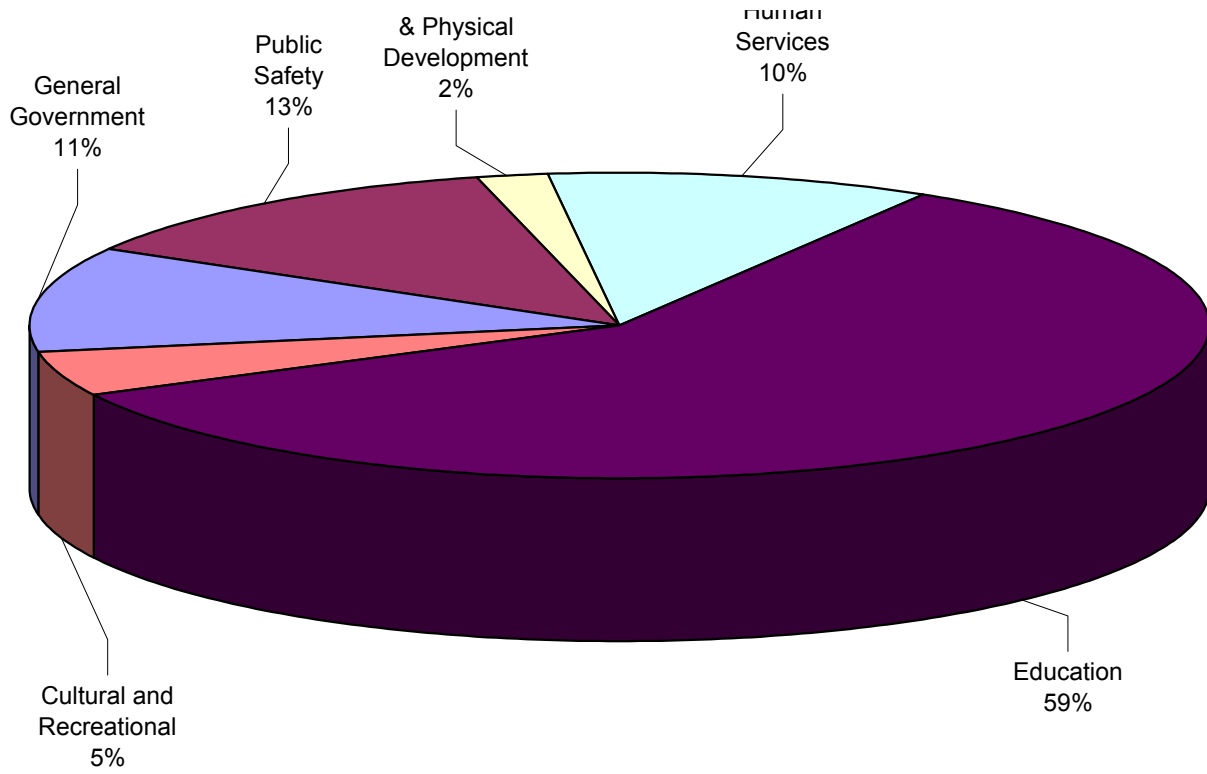
Where the Money Comes From

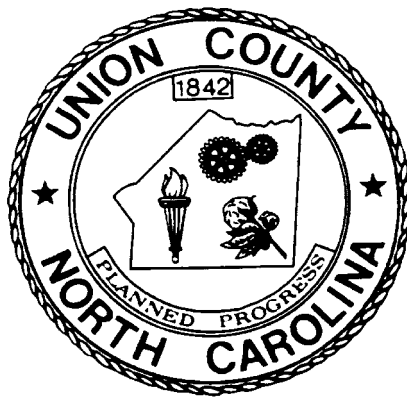


Where the Money Goes



Where Your County Taxes Go





Fund Balance Projections

	Actual Unreserved Fund Balance June 30, 2004	FY05 Estimated		Projected Unreserved Fund Balance June 30, 2005	FY06 Estimated		Projected Unreserved Fund Balance June 30, 2006
		Revenues and Other Sources	Expenditures and Other Uses		Revenues and Other Sources	Expenditures and Other Uses	
Annual Budget Funds:							
General Fund	50,998,041	131,755,030	131,508,944	51,244,127	142,323,783	149,166,531	44,401,379
Monroe School District	2,675	1,460,700	1,460,700	2,675	1,485,400	1,485,400	2,675
Union County School District	52,402	11,057,000	11,057,000	52,402	11,686,400	11,686,400	52,402
Wesley Chapel Fire District	1,269	459,938	422,380	38,827	485,863	517,213	7,477
Hemby Bridge Fire District	21,837	731,776	718,400	35,213	755,564	778,400	12,377
Stallings Fire District	8,508	750,731	651,137	108,102	674,301	768,614	13,789
Fee Supported Fire Districts	9,355	1,398,704	1,349,776	58,283	1,459,676	1,459,676	58,283
Emergency Telephone System	1,464,338	1,084,610	1,725,384	823,564	1,049,210	671,028	1,201,746
Water and Sewer	28,171,391	26,987,870	28,636,469	26,522,792	26,194,620	36,583,541	16,133,871
Solid Waste	2,112,256	3,025,394	2,838,164	2,299,486	3,268,690	4,143,764	1,424,412
Stormwater	44,200	132,193	176,393	0	127,688	127,688	0
Reserve Funds:							
Library Capital Reserve	139,727	3,870	0	143,597	3,909	0	147,506
Water and Sewer Capital Reserve	0	0	0	0	0	0	0
Solid Waste Capital Reserve	1,818,977	121,142	0	1,940,119	122,354	0	2,062,473
Annual Financial Plan Funds:							
Workers' Compensation	2,386,779	60,419	418,630	2,028,568	61,022	512,850	1,576,740
Pension Trust	1,319,879	464,836	511,700	1,273,015	493,459	493,459	1,273,015
Health Benefits	-294,608	5,239,503	4,621,000	323,895	5,994,382	5,792,595	525,682
Dental Benefits	17,644	382,033	376,200	23,477	434,328	396,130	61,675
Property and Casualty	86,812	700,092	697,686	89,218	701,771	699,341	91,648
Grand Total	\$88,361,482	\$185,815,841	\$187,169,963	\$87,007,360	\$197,322,420	\$215,282,630	\$69,047,150

Fund Balance Projections

	Projected Unreserved Fund Balance June 30, 2005	Revenues							
		Ad Valorem Taxes	Other Taxes	Intergovern- mental	Functional Revenues	Investment Income	Other Revenues	Other Financing Sources	Total Revenues
Annual Budget Funds:									
General Fund	51,244,127	80,711,991	27,436,175	17,093,400	11,804,728	2,089,000	2,391,519	796,970	142,323,783
Monroe School District	2,675	1,105,600	379,800	0	0	0	0	0	1,485,400
Union County School District	52,402	8,744,000	2,942,400	0	0	0	0	0	11,686,400
Wesley Chapel Fire District	38,827	361,201	124,662	0	0	0	0	0	485,863
Hemby Bridge Fire District	35,213	559,006	196,558	0	0	0	0	0	755,564
Stallings Fire District	108,102	469,078	205,223	0	0	0	0	0	674,301
Fee Supported Fire Districts	58,283	0	0	0	1,459,676	0	0	0	1,459,676
Emergency Telephone System	823,564	0	0	0	989,040	60,170	0	0	1,049,210
Water and Sewer	26,522,792	0	0	0	24,904,140	1,200,000	90,480	0	26,194,620
Solid Waste	2,299,486	0	0	0	3,000,210	75,000	193,480	0	3,268,690
Stormwater	0	0	0	0	0	0	0	127,688	127,688
Reserve Funds:									
Library Capital Reserve	143,597	0	0	0	0	3,909	0	0	3,909
Water and Sewer Capital Reserve	0	0	0	0	0	0	0	0	0
Solid Waste Capital Reserve	1,940,119	0	0	0	0	122,354	0	0	122,354
Annual Financial Plan Funds:									
Workers' Compensation	2,028,568	0	0	0	0	61,022	0	0	61,022
Pension Trust	1,273,015	0	0	0	0	34,662	0	458,797	493,459
Health Benefits	323,895	0	0	0	0	8,806	0	5,985,576	5,994,382
Dental Benefits	23,477	0	0	0	0	1,179	0	433,149	434,328
Property and Casualty	89,218	0	0	0	0	0	0	701,771	701,771
Grand Total	\$87,007,360	91,950,876	31,284,818	17,093,400	42,157,794	3,656,102	2,675,479	8,503,951	197,322,420

Fund Balance Projections

Total Available Resources	Expenditures								Total Uses	Projected Unreserved Fund Balance June 30, 2006
	General Government	Public Safety	Economic & Physical Develop.	Human Services	Education	Cultural and Recreat.	Non-Departmental	Utilities / Environmental		
193,567,910	15,580,897	24,578,477	2,801,155	32,761,280	64,801,729	6,840,137	1,802,856	0	149,166,531	44,401,379
1,488,075	0	0	0	0	1,485,400	0	0	0	1,485,400	2,675
11,738,802	0	0	0	0	11,686,400	0	0	0	11,686,400	52,402
524,690	0	517,213	0	0	0	0	0	0	517,213	7,477
790,777	0	778,400	0	0	0	0	0	0	778,400	12,377
782,403	0	768,614	0	0	0	0	0	0	768,614	13,789
1,517,959	0	1,459,676	0	0	0	0	0	0	1,459,676	58,283
1,872,774	0	671,028	0	0	0	0	0	0	671,028	1,201,746
52,717,412	0	0	0	0	0	0	0	36,583,541	36,583,541	16,133,871
5,568,176	0	0	0	0	0	0	0	4,143,764	4,143,764	1,424,412
127,688	0	0	127,688	0	0	0	0	0	127,688	0
147,506	0	0	0	0	0	0	0	0	0	147,506
0	0	0	0	0	0	0	0	0	0	0
2,062,473	0	0	0	0	0	0	0	0	0	2,062,473
2,089,590	0	0	0	0	0	0	512,850	0	512,850	1,576,740
1,766,474	0	0	0	0	0	0	493,459	0	493,459	1,273,015
6,318,277	0	0	0	0	0	0	5,792,595	0	5,792,595	525,682
457,805	0	0	0	0	0	0	396,130	0	396,130	61,675
790,989	0	0	0	0	0	0	699,341	0	699,341	91,648
284,329,780	15,580,897	28,773,408	2,928,843	32,761,280	77,973,529	6,840,137	9,697,231	40,727,305	215,282,630	\$69,047,150

Revenue Overview

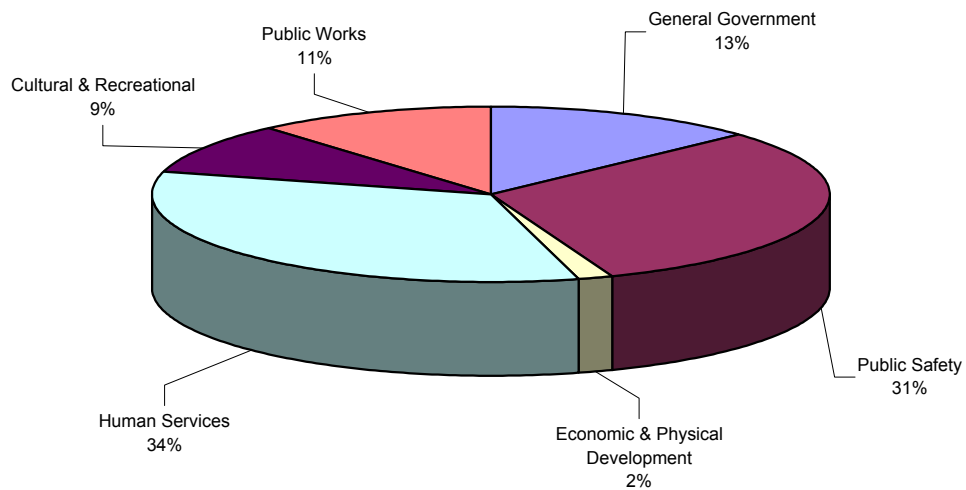
Special Revenue & Capital Project Ordinance Funds

	Project Authorization	Revenues To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Intergovernmental-Departmental	965,316	231,115	734,201
Investment Income	1,066	1,128	-62
Other Revenues	5,350	16,060	-10,710
Interfund Transfers	150,318	150,318	0
Total	\$1,122,050	\$398,621	\$723,429
General Capital Project Fund			
Intergovernmental-Departmental	1,200,000	250,000	950,000
Proceeds form Sale of Debt	40,043,630	35,021,154	5,022,476
Investment Income	120,000	515,620	-395,620
Other Taxes	121,336	0	121,336
Interfund Transfers	16,325,656	15,674,026	651,630
Total	\$57,810,622	\$51,460,800	\$6,349,822
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	146,935,046	80,071,683	66,863,363
Investment Income	1,363,308	1,397,349	-34,041
Total	\$148,298,354	\$81,469,032	\$66,829,322
School Bond Fund 58			
Proceeds form Sale of Debt	52,700,000	52,700,000	0
Investment Income	2,387,488	2,376,343	11,145
Interfund Transfers	1,184,579	1,184,579	0
Total	\$56,272,067	\$56,260,922	\$11,145
Water & Sewer Capital Projects Fund			
Intergovernmental	1,961,300	35,468	1,925,832
Proceeds form Sale of Debt	28,282,633	27,420,980	861,653
Investment Income	0	75,107	-75,107
Other Revenues	64,062	64,547	-485
Interfund Transfers	22,405,824	22,405,824	0
Total	\$52,713,819	\$50,001,926	\$2,711,893
Grand Total	\$324,450,068	\$247,824,457	\$76,625,611

	Project Authorization	Expenditures To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Public Safety	1,122,050	389,917	732,133
Total	\$1,122,050	\$389,917	\$732,133
General Capital Project Fund			
General Government	15,957,496	14,121,945	1,835,551
Public Safety	1,842,218	202,756	1,639,462
Economic & Physical Development	6,528,835	1,756,995	4,771,840
Education	30,426,849	24,790,896	5,635,953
Cultural and Recreational	2,250,000	635,435	1,614,565
Debt Service	805,224	789,009	16,215
Total	\$57,810,622	\$42,297,036	\$15,513,586
Library Capital Project Fund			
Library Projects	8,233,156	8,116,935	116,221
Total	\$8,233,156	\$8,116,935	\$116,221
School Bond Fund 55			
Education	148,298,354	97,442,177	50,856,177
Total	\$148,298,354	\$97,442,177	\$50,856,177
School Bond Fund 58			
Education	56,272,067	55,838,049	434,018
Total	\$56,272,067	\$55,838,049	\$434,018
Water & Sewer Capital Projects Fund			
Water & Sewer Projects	52,713,819	28,583,967	24,129,852
Total	\$52,713,819	\$28,583,967	\$24,129,852
Grand Total	\$324,450,068	\$232,668,081	\$91,781,987

Positions by Department/Agency

DEPARTMENT				
Central Administration	7.2	8.2	8.2	8.2
Internal Audit	1.0	1.0	1.0	1.0
Legal	2.8	2.8	2.8	2.8
Personnel	6.0	6.0	6.0	6.0
Finance	11.2	10.2	10.2	10.2
Tax Administration	46.2	47.8	54.4	51.8
Elections	10.8	10.9	11.6	11.6
Register of Deeds	11.3	11.3	14.5	12.5
Information Systems	12.0	12.0	12.0	12.0
General Services	13.7	12.7	12.0	12.0
Law Enforcement	180.2	207.6	212.6	212.6
Communications (E911)	30.4	35.6	46.9	46.9
Homeland Security	3.0	3.0	3.0	3.0
Fire Services	6.0	6.0	6.0	6.0
Inspections	29.0	29.0	29.0	29.0
Animal Control	11.0	10.0	10.0	4.0
Planning	4.0	4.0	4.0	4.0
Economic Development	2.0	-	-	-
Cooperative Extension	10.0	10.0	13.0	11.0
Soil Conservation	3.0	3.0	2.0	2.0
Health	91.2	93.5	98.5	96.5
Social Services	191.4	190.8	198.4	193.8
Transportation and Nutrition	27.9	28.1	30.0	30.0
Veterans' Services	3.0	3.0	3.0	3.0
Library	64.2	65.1	68.4	65.4
Parks & Recreation	23.4	23.4	25.4	25.4
Storm Water	1.3	1.3	1.3	1.3
Water & Sewer	88.9	88.1	94.1	92.1
Solid Waste	21.0	21.6	21.6	21.6



MISSION STATEMENT

To provide legislative and policy leadership for County Government.

AGENCY PROGRAMS

Budget Appropriations

Policy Leadership

Legislative Direction

FY2006 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

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 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	108,372	109,975	110,182	112,665	112,665	2,690	2.4%	
Operating	139,924	157,059	131,850	161,150	161,150	4,091	2.6%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	248,296	267,034	242,032	273,815	273,815	6,781	2.5%	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	248,296	267,034	242,032	273,815	273,815	6,781	2.5%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to higher FY06 health benefit costs. Operating expense increase is due to the combined impact of higher budget projections attributable to the inclusion of the NACO annual conference and lower projected legal services.

	<u>FY 03-04</u> <u>ACTUAL</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</u>		<u>% INC./</u>	<u>ADOPTED</u>
		<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>DEC.</u>	
<u>EXPENDITURES</u>							
<i>Personal Services</i>							
Salaries & Wages	43,009	42,666	42,900	42,666	42,666	0	0.0%
Employee Benefits	65,363	67,309	67,282	69,999	69,999	2,690	4.0%
						<i>Increase due to higher health benefit costs</i>	
Total Personal Services	108,372	109,975	110,182	112,665	112,665	2,690	2.4%
							0
<i>Operating Expenditures</i>							
Operating Supplies	12,365	16,926	8,600	16,100	16,100	(826)	-4.9%
Travel & Subsistence	13,750	13,730	12,500	19,500	19,500	5,770	42.0%
						<i>Resumption of pre-FY05 budget estimates for travel due to the budget elimination in FY05 of the NACO annual convention</i>	
Communications & Utilities	138	606	1,100	1,750	1,750	1,144	188.8%
						<i>Increase due to additional dedicated communication lines</i>	
Maintenance & Repairs	1,175	1,545	1,500	1,500	1,500	(45)	-2.9%
Professional Services	73,685	83,500	72,000	80,400	80,400	(3,100)	-3.7%
						<i>Reduction due to anticipated decrease in legal services</i>	
Other Contracted Services	11,238	10,516	8,200	10,200	10,200	(316)	-3.0%
Rentals	12,198	11,788	10,000	11,700	11,700	(88)	-0.7%
Insurance & Bonding	15,375	18,448	17,950	20,000	20,000	1,552	8.4%
						<i>Increase due to higher property and casualty insurance premiums</i>	
Total Operating Exps.	139,924	157,059	131,850	161,150	161,150	4,091	2.6%
							0
Total Expenditures	248,296	267,034	242,032	273,815	273,815	6,781	2.5%
							0
Total Revenues	0	0	0	0	0	0	-
							0
Net County Cost	248,296	267,034	242,032	273,815	273,815	6,781	2.5%
							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

FY2006 MAJOR OUTCOMES

- Oversee the implementation and achievement of the Board of Commissioners policy leadership initiatives.
- Prepare and administer a balanced budget for 2006.
- 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 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	554,367	692,528	533,479	738,530	738,530	46,002	6.6%	
Operating	31,974	95,910	28,575	67,310	67,310	(28,600)	-29.8%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	586,341	788,438	562,054	805,840	805,840	17,402	2.2%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	14,092	15,000	15,000	15,000	15,000	0	0.0%	
Total	14,092	15,000	15,000	15,000	15,000	0	0.0%	0
Net County Cost	572,249	773,438	547,054	790,840	790,840	17,402	2.2%	0
<i>Positions</i>								
Full-time Equivalency	7.0	8.0	8.0	8.0	8.0	-	0.0%	
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY05 compensation adjustments (\$10K), higher FY06 health benefit costs (\$7K) and the full year cost associated with the public information officer position (\$29K). A portion of the PIO cost is offset through federal Homeland Security funds. The decrease in operating expenses is attributable to the reduction in the professional services budget to reflect historical utilization.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	427,992	525,536	405,000	556,091	556,091	30,555	5.8%	
								<i>Increase due to FY05 compensation adjustments (\$8.2K) and annualized Public Information Officer cost (PIO - \$22.4K)</i>
Employee Benefits	126,375	166,992	128,479	182,439	182,439	15,447	9.3%	
								<i>Increase due to FY05 compensation adjustments (\$1.7K), higher FY06 health benefit costs (\$6.8K) and annualized PIO cost (\$6.9K)</i>
Total Personal Services	554,367	692,528	533,479	738,530	738,530	46,002	6.6%	0
Operating Expenditures								
Operating Supplies	9,694	12,300	6,700	12,300	12,300	0	0.0%	
Travel & Subsistence	11,144	16,300	8,500	16,250	16,250	(50)	-0.3%	
Communications & Utilities	3,925	5,512	3,900	5,200	5,200	(312)	-5.7%	
Maintenance & Repairs	0	3,200	0	3,200	3,200	0	0.0%	
Professional Services	242	51,331	300	20,600	20,600	(30,731)	-59.9%	
								<i>Align budget recommendation to historical utilization for legal services @ \$20K</i>
Other Contracted Services	2,077	1,146	3,500	3,700	3,700	2,554	222.9%	
								<i>Increase attributable to membership and dues (ICMA, Clerks, NCCCMA)</i>
Rentals	1,832	2,450	2,300	2,300	2,300	(150)	-6.1%	
Insurance & Bonding	3,060	3,671	3,375	3,760	3,760	89	2.4%	
Total Operating Exps.	31,974	95,910	28,575	67,310	67,310	(28,600)	-29.8%	0
Total Expenditures	586,341	788,438	562,054	805,840	805,840	17,402	2.2%	0
Total Revenues	14,092	15,000	15,000	15,000	15,000	0	0.0%	0
Net County Cost	572,249	773,438	547,054	790,840	790,840	17,402	2.2%	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	

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	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	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	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 greatest portion of the increase is attributable to the County's participation in Centralina Council of Governments and the Institute of Government.

COUNTY DUES AND MEMBERSHIPS

	<u>FY 03-04</u> <u>ACTUAL</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</u>			<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
		<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>		
<u>EXPENDITURES</u>								
<i>Operating Expenditures</i>								
Other Contracted Services	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	
Total Operating Exps.	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	0
Total Expenditures	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	134,814	86,304	93,700	116,504	95,900	9,596	11.1%	0

Centralina Council of Gov.	25,972	27,209	34,732	33,283	33,283	6,074	22.3%	
Charlotte Regional Part.	31,299	0	0	0	0	0	-	
Institute of Government	10,567	11,114	11,114	14,471	14,471	3,357	30.2%	
NACo	1,703	1,800	1,751	1,850	1,850	50	2.8%	
NCACC	13,660	14,481	14,481	15,300	15,300	819	5.7%	
UC Chamber of Comm.	50,000	31,700	31,589	51,600	30,996	(704)	-2.2%	
Contingency	1,613	0	33	0	0	0	-	
	<u>134,814</u>	<u>86,304</u>	<u>93,700</u>	<u>116,504</u>	<u>95,900</u>	<u>9,596</u>	<u>11.1%</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	Incentive Grant Audits	Weekly Check Run Audits

FY2006 MAJOR OUTCOMES

Conduct audits of revenue producing departments to verify if all available revenues are being properly captured. Also search to determine if there are other possible revenue streams that are not being collected.

Assist in preparation of an RFP for the external audit for fiscal year 05-06. Release the RFP to appropriate external audit firms, evaluate proposals and develop a recommendation to the BOCC for approval.

Initiate a fraud "hot line" for the fiscal year 05-06. Monitor the responses received, determine which responses require investigation, and either conduct the investigation or refer it to the appropriate department for follow-up.

Monitor the on-going audit of the electronic payroll time card program throughout the year to ensure that departments are complying with County Policy as well as Department of Labor and Fair Labor Standards Act laws and rules.

Work with the Public Works Department on updating the status of sewer capacity issues to bring them current with the goal of making a recommendation to the County Manager, as well as implementing a system to track the number of permits and build-out status of an area.

Perform an audit and analysis of travel expenses to evaluate the benefit of a per diem charge versus actual costs or a combination of the two.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	70,590	71,041	73,167	72,930	72,930	1,889	2.7%	
Operating	4,109	5,023	4,649	6,223	6,223	1,200	23.9%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	74,699	76,064	77,816	79,153	79,153	3,089	4.1%	-
<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	-	-
Net County Cost	74,699	76,064	77,816	79,153	79,153	3,089	4.1%	0
<i>Positions</i>								
Full-time Equivalency	1.0	1.0	1.0	1.0	1.0	-	0.0%	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to the FY05 compensation adjustments and higher FY06 health benefit costs. The increase in operating expenses is mainly due to educational expense (\$650) for the cost of training on Crystal reports and the cost of the Nextel (\$220) and the fraud hotline (\$280).

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	55,796	55,426	56,730	56,540	56,540	1,114	2.0%	
				<i>Increase due to FY05 compensation adjustments</i>				
Employee Benefits	14,794	15,615	16,437	16,390	16,390	775	5.0%	
				<i>Increase due to benefits for FY05 compensation adjustments and higher FY06 health benefit costs</i>				
Total Personal Services	70,590	71,041	73,167	72,930	72,930	1,889	2.7%	0
<i>Operating Expenditures</i>								
Operating Supplies	1,440	1,210	1,106	1,350	1,350	140	11.6%	
Travel & Subsistence	2,031	2,830	2,650	3,560	3,560	730	25.8%	
				<i>Increase due to training on Crystal report writer software</i>				
Communications & Utilities	46	215	220	580	580	365	169.8%	
				<i>Increase due to Nextel cost for full FY and fraud hotline costs</i>				
Professional Services	40	90	60	80	80	(10)	-11.1%	
Other Contracted Services	245	310	260	260	260	(50)	-16.1%	
				<i>Decrease due to advertising not needed for FY06</i>				
Insurance and Bonding	307	368	353	393	393	25	6.8%	
				<i>Increase due to higher property and casualty insurance premiums</i>				
Total Operating Exps.	4,109	5,023	4,649	6,223	6,223	1,200	23.9%	0
Total Expenditures	74,699	76,064	77,816	79,153	79,153	3,089	4.1%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	74,699	76,064	77,816	79,153	79,153	3,089	4.1%	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

Contract Drafting/Review	Ordinance, Resolution, Policy Drafting	Ordinance Enforcement
Legal Research/Opinion Writing	BOC Mtg. Attendance (Legal & Parliamentary)	Personnel Disciplinary Action Review
Contract Tracking and Management	Major Case Consultation	

FY2006 MAJOR OUTCOMES

- Continue development of standard or generic agreements for use with vendors and service providers.
- Develop pro-active departmental policies for assessment, engagement, and resolution of legal issues.
- Digitize department files to enhance efficiency of storage and retrieval.
- Refine use of new office management software to enhance efficiency of time management and document storage and retrieval.
- Update and revise County Procurement Policy.
- Expand office space to include new conference room available for use by all County departments.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	225,667	225,529	231,343	230,848	230,848	5,319	2.4%	
Operating	33,558	37,503	35,422	47,994	36,494	(1,009)	-2.7%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	259,225	263,032	266,765	278,842	267,342	4,310	1.6%	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	259,225	263,032	266,765	278,842	267,342	4,310	1.6%	0
<i>Positions</i>								
Full-time Equivalency	2.8	2.8	2.8	2.8	2.8	-	0.0%	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY05 compensation adjustments and higher FY06 health benefit cost. The decrease in operating is due to data processing equipment purchased in FY05.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	176,015	176,660	180,794	180,195	180,195	3,535	2.0%	
				<i>Increase due to FY05 compensation adjustments</i>				
Employee Benefits	49,652	48,869	50,549	50,653	50,653	1,784	3.7%	
	<i>Increase due to benefits for FY05 compensation adjustments and higher FY06 health benefit costs</i>							
Total Personal Services	225,667	225,529	231,343	230,848	230,848	5,319	2.4%	0
Operating Expenditures								
Operating Supplies	15,290	17,460	17,291	27,705	16,205	(1,255)	-7.2%	
	<i>Decrease due to data processing equipment purchased in FY05</i>							
Travel & Subsistence	4,426	5,440	3,950	5,578	5,578	138	2.5%	
Communications & Utilities	961	800	549	814	814	14	1.8%	
Maintenance & Repairs	242	280	459	289	289	9	3.2%	
Professional Services	10,607	10,592	10,558	10,588	10,588	(4)	0.0%	
Other Contracted Services	985	1,675	1,445	1,717	1,717	42	2.5%	
Insurance & Bonding	1,047	1,256	1,170	1,303	1,303	47	3.7%	
	<i>Increase due to higher property and casualty insurance premiums</i>							
Total Operating Exps.	33,558	37,503	35,422	47,994	36,494	(1,009)	-2.7%	0
Total Expenditures	259,225	263,032	266,765	278,842	267,342	4,310	1.6%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	259,225	263,032	266,765	278,842	267,342	4,310	1.6%	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

FY2006 MAJOR OUTCOMES

Continue to monitor employee turnover and projected retirements to ensure the County is attracting and hiring a qualified, productive diverse workforce.

Decrease the number of unproductive vacant days due to open positions, reduce paper usage, and provide quicker communications to supervisors by implementing an on-line workforce development tool for evaluating candidate qualifications and managing the hiring process.

Continue to strengthen personnel management skills at all levels of the organization through an ongoing program of updates and training for supervisors.

Identify the highly proficient applicants for general office and clerical vacancies using assessments to rate ability and aptitude in any of 27 different office functions.

Increase the amount and effectiveness of employment and benefit related communications to the organization.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	383,460	386,661	397,022	397,725	397,725	11,064	2.9%	
Operating	59,371	54,454	46,060	88,520	83,520	29,066	53.4%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	442,831	441,115	443,082	486,245	481,245	40,130	9.1%	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	442,831	441,115	443,082	486,245	481,245	40,130	9.1%	0
<i>Positions</i>								
Full-time Equivalency	6.0	6.0	6.0	6.0	6.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY05 compensation adjustments (\$7.3K) and higher FY06 health benefits costs (\$3.7K). The increase in operating expenses is due to the purchase of workforce management software and related training (\$16K), copier lease and expenses (\$8K) and increased background check costs (\$4K).

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	292,664	291,996	299,165	298,105	298,105	6,109	2.1%	
						<i>Increase due to FY05 compensation adjustments</i>		
Employee Benefits	90,796	94,665	97,857	99,620	99,620	4,955	5.2%	
						<i>Increase due to benefits for FY05 compensation adjustments (\$1.2K) and higher FY06 health benefit costs (\$3.7K)</i>		
Total Personal Services	383,460	386,661	397,022	397,725	397,725	11,064	2.9%	0
Operating Expenditures								
Operating Supplies	29,027	21,050	11,984	26,682	21,682	632	3.0%	
Travel & Subsistence	3,983	9,000	6,695	14,226	14,226	5,226	58.1%	
						<i>Increase due to training on workforce management software for departments (\$5K)</i>		
Communications & Utilities	3,492	4,600	4,400	4,750	4,750	150	3.3%	
Maintenance & Repairs	486	1,000	6,650	13,830	13,830	12,830	1283.0%	
						<i>Increase due to purchase of workforce management software (\$11K) and copier expense (\$2K)</i>		
Professional Services	8,474	7,530	6,320	11,511	11,511	3,981	52.9%	
						<i>Increase due to higher costs of background and drivers license checks and drug tests for employees</i>		
Other Contracted Services	12,289	9,330	8,255	9,565	9,565	235	2.5%	
Rentals	0	0	0	6,000	6,000	6,000	#DIV/0!	
						<i>Increase due to lease of copier</i>		
Insurance & Bonding	1,620	1,944	1,756	1,956	1,956	12	0.6%	
Total Operating Exps.	59,371	54,454	46,060	88,520	83,520	29,066	53.4%	0
Total Expenditures	442,831	441,115	443,082	486,245	481,245	40,130	9.1%	0
Total Revenues	0	0	0	0	0	0	0.0%	0
Net County Cost	442,831	441,115	443,082	486,245	481,245	40,130	9.1%	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

FY2006 MAJOR OUTCOMES

Complete Comprehensive Annual Financial Report by October 31, 2005, and present to the Board not later than November 15, 2005.

Plan, execute and oversee the General Obligation Commercial Paper and Water and Sewer Revenue Bond programs.

Update the 5-year Water and Sewer CIP and business plan for FY2006-FY2011 and submit to Board of County Commissioners by December 20, 2005.

Update the 5-year tax-supported CIP and financial forecast for FY2006-FY2011 and submit to Board of County Commissioners by January 15, 2006.

Implement a countywide comprehensive accounts receivable management program establishing requirements for extension of credit, curtailment of service and referrals to collection agencies.

Complete the FY2006-FY2007 budget and submit to Board of County Commissioners by May 15, 2006.

Develop financial impact statements and implementation plan associated with GASB OPEB pronouncement.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	639,007	636,546	627,977	634,514	634,514	(2,032)	-0.3%	
Operating	143,725	143,145	120,339	144,100	144,100	955	0.7%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	782,732	779,691	748,316	778,614	778,614	(1,077)	-0.1%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	38	120	120	100	100	(20)	-16.7%	
Total	38	120	120	100	100	(20)	-16.7%	0
Net County Cost	782,694	779,571	748,196	778,514	778,514	(1,057)	-0.1%	0
<i>Positions</i>								
Full-time Equivalency	10.0	9.0	9.0	9.0	9.0	-	0.0%	
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	0.0%	

BUDGET HIGHLIGHTS

The decrease in personnel expense is due to the net impact of the elimination of an accounting position during FY05. The budget in FY05 was reduced to reflect the transfer of the salary savings to the Tax Administration budget which funded an additional appraiser.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	495,080	488,811	479,400	483,800	483,800	(5,011)	-1.0%	
	<i>Decrease due to FY05 compensations adjustments (\$17.8K) net of accounting position elimination during FY05 (\$22.8K)</i>							
Employee Benefits	143,927	147,735	148,577	150,714	150,714	2,979	2.0%	
	<i>Increase due to benefits for FY05 compensation adjustment (\$3.5K), higher FY06 health benefit costs (\$6.3K) net of benefits for accounting position elimination during FY05 (\$6.9K)</i>							
Total Personal Services	639,007	636,546	627,977	634,514	634,514	(2,032)	-0.3%	0
<i>Operating Expenditures</i>								
Operating Supplies	18,904	21,782	17,500	22,000	22,000	218	1.0%	
Travel & Subsistence	6,387	15,300	11,000	15,000	15,000	(300)	-2.0%	
Communications & Utilities	8,091	9,540	9,100	9,600	9,600	60	0.6%	
Maintenance & Repairs	4,835	4,567	4,300	5,400	5,400	833	18.2%	
Professional Services	94,852	84,354	71,600	84,350	84,350	(4)	0.0%	
Other Contracted Services	5,556	2,183	1,800	2,250	2,250	67	3.1%	
Rentals	1,903	1,845	1,800	1,900	1,900	55	3.0%	
Insurance & Bonding	3,197	3,574	3,239	3,600	3,600	26	0.7%	
Total Operating Exps.	143,725	143,145	120,339	144,100	144,100	955	0.7%	0
Total Expenditures	782,732	779,691	748,316	778,614	778,614	(1,077)	-0.1%	0
Total Revenues	38	120	120	100	100	(20)	-16.7%	0
Net County Cost	782,694	779,571	748,196	778,514	778,514	(1,057)	-0.1%	0

TAX ADMINISTRATION

10-541400 & 10-541500

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

FY2006 MAJOR OUTCOMES

Complete the conversion, training and implementation to the new software.

Complete the assessment of all property and issue tax bills in August.

Improve efficiencies by implementing new processes.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	2,087,820	2,275,098	2,280,069	2,564,284	2,466,931	191,833	8.4%	
Operating	622,422	690,338	636,724	989,873	969,168	278,830	40.4%	
Capital	143,683	8,965	8,970	45,000	15,000	6,035	67.3%	
Other	0	0	0	0	0	0	-	
Total	2,853,925	2,974,401	2,925,763	3,599,157	3,451,099	476,698	16.0%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	136,777	124,700	162,120	417,600	417,600	292,900	234.9%	
Total	136,777	124,700	162,120	417,600	417,600	292,900	234.9%	0
Net County Cost	2,717,148	2,849,701	2,763,643	3,181,557	3,033,499	183,798	6.4%	0
<i>Positions</i>								
Full-time Equivalency	45.0	46.0	46.0	53.0	50.0	4.0	8.7%	
Part-time Equivalency	1.2	1.8	1.8	1.4	1.8	-	0.0%	

BUDGET HIGHLIGHTS

Personnel cost increase is attributable to 4 additional personnel positions (\$151K) and higher FY06 health benefit costs (\$38K). Operating expense increase is due mainly to foreclosure legal services (\$240K, which is offset by corresponding revenue), software licenses and enhancements (\$64K), additional contract appraiser hours (\$16K) net of decreases due to one time expenditures in FY05 (\$44K, for PC's, office furniture, mapping module expenses and professional services). The capital outlay is for a vehicle associated with a new position.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	1,566,223	1,681,387	1,691,250	1,863,778	1,792,111	110,724	6.6%	
	<i>Increase due to 4 additional personnel positions (\$108K, 3 in assessing/mapping and 1 in collecting)</i>							
Employee Benefits	521,597	593,711	588,819	700,506	674,820	81,109	13.7%	
	<i>Increase due to benefits for additional personnel positions (\$43K) and higher FY06 health benefit costs (\$38K)</i>							
Total Personal Services	2,087,820	2,275,098	2,280,069	2,564,284	2,466,931	191,833	8.4%	0
Operating Expenditures								
Operating Supplies	94,246	128,521	119,420	123,860	108,929	(19,592)	-15.2%	
	<i>Decrease due to one time PC and office furniture expenditures in FY05 (\$17K), realignment of expenditures (\$12K) net of increases for new positions' equipment (\$6.5K) and replacement computer monitors (\$3K)</i>							
Travel & Subsistence	9,277	39,010	37,130	45,040	44,140	5,130	13.2%	
	<i>Increase due to additional personnel (\$4K) and staff travel (\$1K)</i>							
Communications & Utilities	151,817	169,968	139,050	154,544	166,610	(3,358)	-2.0%	
	<i>Decrease due to phone plan savings (\$6K) net of increases for postage (\$2.7K)</i>							
Maintenance & Repairs	55,593	104,426	102,945	143,198	143,198	38,772	37.1%	
	<i>Increase due to software license (\$11K), EGS website program (\$33K), contract rate increases (\$3K) net of decrease due to one time expenditures associated with a mapping module in FY05 (\$9K)</i>							
Professional Services	264,522	199,725	194,400	474,360	457,600	257,875	129.1%	
	<i>Increase due to Contract Appraiser hours (\$16K), Manatron software enhancements (\$20K), foreclosure legal services (\$240K), net of decrease due to one time expenditures in FY05 (\$18K)</i>							
Other Contracted Services	15,484	13,368	9,010	10,175	9,995	(3,373)	-25.2%	
	<i>Decrease due to reduction in advertising</i>							
Rentals	17,432	18,525	17,420	19,460	19,460	935	5.0%	
Insurance & Bonding	14,051	16,795	17,349	19,236	19,236	2,441	14.5%	
	<i>Increase due to higher property and casualty insurance premiums</i>							
Total Operating Exps.	622,422	690,338	636,724	989,873	969,168	278,830	40.4%	0
Capital Outlay								
Office Furniture & Equip.	143,683	8,965	8,970	0	0	(8,965)	-100.0%	
Vehicles	0	0	0	45,000	15,000	15,000	#DIV/0!	
	<i>Purchase of vehicle for additional Real Estate Appraiser Technician position</i>							
Total Capital Outlay	143,683	8,965	8,970	45,000	15,000	6,035	67.3%	0
Total Expenditures	2,853,925	2,974,401	2,925,763	3,599,157	3,451,099	476,698	16.0%	0
Total Revenues	136,777	124,700	162,120	417,600	417,600	292,900	234.9%	0
	<i>Increase due to foreclosure fees (\$245K), advertising cost recovery fees (\$16K) and intergovernmental receipts (\$32K)</i>							
Net County Cost	2,717,148	2,849,701	2,763,643	3,181,557	3,033,499	183,798	6.4%	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

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	1,788,310	2,050,057	2,084,817	2,508,797	2,508,797	458,740	22.4%	
Capital	0	0	0	0	0	0	-	
Other	1,023,685	1,040,903	1,040,903	1,032,460	1,032,460	(8,443)	-0.8%	
Total	2,811,995	3,090,960	3,125,720	3,541,257	3,541,257	450,297	14.6%	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	2,811,995	3,090,960	3,125,720	3,541,257	3,541,257	450,297	14.6%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Operating expense increase is due to full year of Judicial Center facility maintenance allocation (\$366K) and higher indirect cost allocation (\$93K).

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>EXPENDITURES</u>								
<i>Operating Expenditures</i>								
Operating Supplies	5,366	12,857	9,431	12,357	12,357	(500)	-3.9%	
Communications & Utilities	0	200	0	200	200	0	0.0%	
Maintenance & Repairs	0	0	127,284	365,640	365,640	365,640	#DIV/0!	
			<i>Due to full year of Judicial Center facility maintenance allocation</i>					
Professional Services	600	0	0	600	600	600	#DIV/0!	
			<i>Bi-yearly jury selection expense</i>					
Other Contracted Services	1,782,344	2,037,000	1,948,102	2,130,000	2,130,000	93,000	4.6%	
			<i>Due to estimated increase for indirect cost allocation</i>					
Total Operating Exps.	1,788,310	2,050,057	2,084,817	2,508,797	2,508,797	458,740	22.4%	0
Contracts, Grants, Sub.	4,500	6,000	6,000	6,000	6,000	0	0.0%	0
Debt Services	1,019,185	1,034,903	1,034,903	1,026,460	1,026,460	(8,443)	-0.8%	0
Total Expenditures	2,811,995	3,090,960	3,125,720	3,541,257	3,541,257	450,297	14.6%	0
Total Revenues	0	0	0	0	0	0	0.0%	0
Net County Cost	2,811,995	3,090,960	3,125,720	3,541,257	3,541,257	450,297	14.6%	0

MISSION STATEMENT

Provide U.S. citizens in Union County with the opportunity to exercise their right to vote in the appropriate jurisdictions, establishing convenient and effective voter registration, voting sites and service, "No Excuse" voting sites, voting sites that are ADA compliant, and offer access to provisional voting. Operate the election process in an open, fair and efficient manner as set forth in the Constitution and General Statutes of N.C. and the United States of America.

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	Precinct Polling ADA Accessible

FY2006 MAJOR OUTCOMES

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

Increase number of voter machines to reduce the average voting time in major elections to an acceptable time.

Further the education of our staff plus cross training of all staff members.

Have all elections run smoothly and efficiently and have no contested elections.

Continually strive and work for Voters' satisfaction.

Maintain rapport with candidates and treat them fairly and competently.

Implement new technology provided by the State to enter voter registration more efficiently.

Improve the Board of Elections web site to allow more use by citizens regarding voter registration and procedures.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	386,389	550,238	509,149	397,691	396,191	(154,047)	-28.0%	
Operating	126,679	211,064	183,039	458,060	364,970	153,906	72.9%	
Capital	0	0	0	961,970	961,970	961,970	#DIV/0!	
Other	0	0	0	181,500	181,500	181,500	#DIV/0!	
Total	513,068	761,302	692,188	1,999,221	1,904,631	1,143,329	150.2%	0
<i>Revenues</i>								
State/Federal	4,712	69,314	50,812	165,000	165,000	95,686	138.0%	
Other	78,557	20,973	18,830	857,117	857,117	836,144	3986.8%	
Total	83,269	90,287	69,642	1,022,117	1,022,117	931,830	1032.1%	0
Net County Cost	429,799	671,015	622,546	977,104	882,514	211,499	31.5%	0
<i>Positions</i>								
Full-time Equivalency	5.3	5.3	5.3	6.0	6.0	0.7	13.2%	
Part-time Equivalency	5.5	5.6	5.6	5.6	5.6	-	0.0%	

BUDGET HIGHLIGHTS

Personnel decrease is attributable to precinct workers' pay being recoded to operating expense (\$177K) net of increases for FY05 compensation adjustment (\$4K net), higher FY06 health benefit costs (\$3K) and additional personnel increase (\$17K). The increase in operating expense is mainly due to increases for training on new voting units (\$8K), maintenance contracts and repairs on machines (\$9K), precinct workers' pay (\$191K) net of a decrease for grant funded projects in FY05 (\$69K). Capital expenses are for voting units for ADA (\$433K), replacement units (\$181K) and units to help reduce waiting time (\$348K). Other expense is for the debt service for the purchase of the voting units.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	326,019	477,395	442,026	323,361	321,861	(155,534)	-32.6%	
	<i>Decrease due to recoding precinct workers' pay to operating expenditures (\$177.3K) net of increases for FY05 compensation adjustments (\$7.6K) and an additional part time position (\$14.2K)</i>							
Employee Benefits	60,370	72,843	67,123	74,330	74,330	1,487	2.0%	
	<i>Decrease due to FY05 compensation adjustments (\$3.4K) and one time unemployment expense in FY05 (\$.4K) net of increases for an additional part time position (\$2.7K) and higher FY06 health benefit costs (\$2.6K)</i>							
Total Personal Services	386,389	550,238	509,149	397,691	396,191	(154,047)	-28.0%	0
Operating Expenditures								
Operating Supplies	35,556	87,904	63,547	113,920	31,420	(56,484)	-64.3%	
	<i>Decrease due to grant funded expenditures in FY05 (\$59K) net of increases for office supplies (\$3K)</i>							
Travel & Subsistence	11,978	18,600	12,600	27,540	27,540	8,940	48.1%	
	<i>Increase for new voting machines training (\$7K)</i>							
Communications & Utilities	12,779	26,828	23,928	29,140	29,140	2,312	8.6%	
	<i>Increase for special mailings costs (\$2K)</i>							
Maintenance & Repairs	41,849	29,300	32,557	40,370	40,370	11,070	37.8%	
	<i>Increase for repairs on older machines and maintenance contracts on new machines (\$9K) and software contract for Absentee System (\$2K)</i>							
Professional Services	9,426	25,472	27,616	21,670	21,670	(3,802)	-14.9%	
	<i>Decrease due to not having a general election in FY06 (\$3K)</i>							
Other Contracted Services	3,845	5,585	5,925	206,910	196,320	190,735	3415.1%	
	<i>Increase due to recoding precinct workers' pay to operating and due to increased number of elections in FY06 (\$191K)</i>							
Rentals	6,997	12,275	11,875	12,950	12,950	675	5.5%	
Insurance & Bonding	4,249	5,100	4,991	5,560	5,560	460	9.0%	
Total Operating Exps.	126,679	211,064	183,039	458,060	364,970	153,906	72.9%	0
Capital Outlay								
Other Equipment	0	0	0	961,970	961,970	961,970	#DIV/0!	
	<i>Voting units for ADA (\$433K), replacement units (\$181K) and units to help reduce waiting time (\$348K)</i>							
Total Capital Outlay	0	0	0	961,970	961,970	961,970	#DIV/0!	0
Debt Service								
	0	0	0	181,500	181,500	181,500	#DIV/0!	0
	<i>Due to the purchase of voting units (\$181K)</i>							
Total Expenditures	513,068	761,302	692,188	1,999,221	1,904,631	1,143,329	150.2%	0
Total Revenues	83,269	90,287	69,642	1,022,117	1,022,117	931,830	1032.1%	0
	<i>Increase due to installment financing sources for new voting units (\$797K), anticipated grant funding for ADA voting units (\$165K), and additional FY06 intergovernmental election receipts (\$39K) net of decrease due to FY05 grant funded projects (\$59K) and one stop voting site grant (\$10K)</i>							
Net County Cost	429,799	671,015	622,546	977,104	882,514	211,499	31.5%	0

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

FY2004 had two municipal elections and a special election.

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

FY2005 had a primary election, second primary election and a presidential election.

FY2006 is projected to have a municipal election, county-wide election, a primary election and a second primary election.

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	

FY2006 MAJOR OUTCOMES

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

Provide more space for office.

Provide more personnel to adequately support staff. In particular, an individual with bilingual experience.

Issue birth certificates, death certificates and marriage licenses through the installation of vital records, software and hardware system.

Ensure staff members availability to attend workshops and maintain hours for certification.

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

Restore damaged books with new binders and ensure security of all documents.

Install a receipting system for the recording desk.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	506,608	531,412	528,364	648,598	580,680	49,268	9.3%	
Operating	330,204	313,660	348,534	460,330	460,330	146,670	46.8%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	836,812	845,072	876,898	1,108,928	1,041,010	195,938	23.2%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	1,592,822	1,607,100	1,464,890	1,485,100	1,485,100	(122,000)	-7.6%	
Total	1,592,822	1,607,100	1,464,890	1,485,100	1,485,100	(122,000)	-7.6%	0
Net County Cost	(756,010)	(762,028)	(587,992)	(376,172)	(444,090)	317,938	-41.7%	0
<i>Positions</i>								
Full-time Equivalency	11.0	11.0	11.0	14.0	12.0	1.0	9.1%	
Part-time Equivalency	0.3	0.3	0.3	0.5	0.5	0.2	66.7%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is attributable to FY05 compensation adjustment (\$8.4K), higher FY06 health benefit costs (\$6.9K), new bilingual position and additional part time hours (\$40.8K) net of an anticipated decrease in revenue based benefit contributions (\$6.8K). The majority of the increase in operating expense is due to professional services for additional archive imaging (\$146K).

REGISTER OF DEEDS

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	315,536	330,358	330,100	414,916	367,326	36,968	11.2%	
	<i>Increase due to FY05 compensation adjustment (\$7K), new bilingual position (\$25K) and additional part time hours (\$5K)</i>							
Employee Benefits	191,072	201,054	198,264	233,682	213,354	12,300	6.1%	
	<i>Increase due to benefits for FY05 compensation adjustment (\$1.4K), higher FY06 health benefit costs (\$6.9K), benefits for additional position and part time hours (\$10.8K) net of decrease in anticipated contribution to register of deeds' supplemental pension fund (\$6.8K)</i>							
Total Personal Services	506,608	531,412	528,364	648,598	580,680	49,268	9.3%	0
Operating Expenditures								
Operating Supplies	29,754	29,274	57,040	31,610	31,610	2,336	8.0%	
	<i>Increase due to printing and office supplies (\$2K)</i>							
Travel & Subsistence	6,736	9,140	3,510	8,300	8,300	(840)	-9.2%	
Communications & Utilities	11,001	10,655	10,665	11,630	11,630	975	9.2%	
Maintenance & Repairs	7,263	6,096	7,380	7,400	7,400	1,304	21.4%	
	<i>Increase due to maintenance on debit card machine (\$1K)</i>							
Professional Services	264,393	245,520	260,000	391,020	391,020	145,500	59.3%	
	<i>Increase due to professional services (\$21K) and additional archive imaging (\$125K)</i>							
Other Contracted Services	650	1,030	500	500	500	(530)	-51.5%	
Rentals	6,151	8,000	5,650	5,650	5,650	(2,350)	-29.4%	
	<i>Decrease due to rental of equipment (\$2K)</i>							
Insurance & Bonding	4,256	3,945	3,789	4,220	4,220	275	7.0%	
Total Operating Exps.	330,204	313,660	348,534	460,330	460,330	146,670	46.8%	0
Total Expenditures	836,812	845,072	876,898	1,108,928	1,041,010	195,938	23.2%	0
Total Revenues	1,592,822	1,607,100	1,464,890	1,485,100	1,485,100	(122,000)	-7.6%	0
	<i>Decrease due mainly to reduction in anticipated department permit charges (\$124K)</i>							
Net County Cost	(756,010)	(762,028)	(587,992)	(376,172)	(444,090)	317,938	-41.7%	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	

FY2006 MAJOR OUTCOMES

- Enhance Public Safety software for the Sheriff's department.
- Enhance E911 CAD software.
- Enable deputies from their car to access Sheriff's RMS.
- Install Document Imaging. Will pilot DSS first.
- Enhance Intranet and Internet.
- Move one SAN to the Justice Center for disaster recovery.
- 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.
- Install second AS400 for high availability of AS400 applications (E-911, Sheriff's Office).
- Continue to install Adobe Acrobat in various departments, which will provide document-imaging capabilities.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	757,042	785,947	802,955	806,607	806,607	20,660	2.6%	
Operating	1,005,715	1,107,442	1,051,157	1,036,432	1,036,432	(71,010)	-6.4%	
Capital	65,407	223,521	222,352	231,200	145,500	(78,021)	-34.9%	
Other	0	0	0	10,000	10,000	10,000	#DIV/0!	
Total	1,828,164	2,116,910	2,076,464	2,084,239	1,998,539	(118,371)	-5.6%	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	1,828,164	2,116,910	2,076,464	2,084,239	1,998,539	(118,371)	-5.6%	0
<i>Positions</i>								
Full-time Equivalency	12.0	12.0	12.0	12.0	12.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to FY05 compensation adjustments (\$14K) and higher FY06 health benefits costs (\$6.5K). The decrease in operating expenses is mainly due to several one time expenditures in FY05. Capital outlay includes equipment for additional facilities (\$49K), scanning and retrieval system (\$41K), 8 replacement servers (\$39K), internet virus protection (\$11K) and AS400 upgrade (\$5K). The contingency is for higher anticipated phone maintenance costs (\$10K).

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	588,337	604,821	614,250	616,030	616,030	11,209	1.9%	
				<i>Increase due to FY05 compensation adjustments</i>				
Employee Benefits	168,705	181,126	188,705	190,577	190,577	9,451	5.2%	
				<i>Increase due to benefits for FY05 compensation adjustments (\$3K) and higher FY06 health benefit costs (\$6.5K)</i>				
Total Personal Services	757,042	785,947	802,955	806,607	806,607	20,660	2.6%	0
Operating Expenditures								
Operating Supplies	135,869	142,159	140,790	136,930	136,930	(5,229)	-3.7%	
				<i>Decrease due to one time expenditure in FY05 for an emergency battery replacement (\$5K)</i>				
Travel & Subsistence	37,846	78,890	70,960	72,600	72,600	(6,290)	-8.0%	
				<i>Decrease due to one time personnel development cost in FY05 (\$6K)</i>				
Communications & Utilities	102,487	111,862	111,520	111,917	111,917	55	0.0%	
Maintenance & Repairs	426,116	425,921	406,874	426,235	426,235	314	0.1%	
Professional Services	266,510	302,818	284,965	248,620	248,620	(54,198)	-17.9%	
				<i>Decrease due to updating web (\$34K) and combining and extracting records for GIS (\$20K) in FY05</i>				
Other Contracted Services	23,344	28,175	19,100	22,200	22,200	(5,975)	-21.2%	
				<i>Decrease due to one time expenditures in FY05 (\$5K)</i>				
Rentals	8,070	11,050	10,760	11,030	11,030	(20)	-0.2%	
Insurance & Bonding	5,473	6,567	6,188	6,900	6,900	333	5.1%	
Total Operating Exps.	1,005,715	1,107,442	1,051,157	1,036,432	1,036,432	(71,010)	-6.4%	0
Capital Outlay								
Office Furniture & Equip.	65,407	223,521	222,352	231,200	145,500	(78,021)	-34.9%	
				<i>Additional equipment fiber at Justice Center (\$14K), phone switch and ports for Agri-Center (\$35K), upgrade AS400 operating system (\$5K), internet virus protection (\$11K), scanning and retrieval system (\$41K), and 8 window's servers (\$39K)</i>				
Total Capital Outlay	65,407	223,521	222,352	231,200	145,500	(78,021)	-34.9%	0
Contingency	0	0	0	10,000	10,000	10,000	#DIV/0!	0
				<i>Additional funding for phone maintenance increases</i>				
Total Expenditures	1,828,164	2,116,910	2,076,464	2,084,239	1,998,539	(118,371)	-5.6%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	1,828,164	2,116,910	2,076,464	2,084,239	1,998,539	(118,371)	-5.6%	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

FY2006 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 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	636,716	646,156	649,524	649,596	649,596	3,440	0.5%	
Operating	2,263,252	2,870,530	2,685,707	3,352,483	3,242,672	372,142	13.0%	
Capital	659,837	1,200,808	1,191,450	502,200	284,500	(916,308)	-76.3%	
Other	(2,662,659)	(2,890,093)	(2,866,533)	(3,314,316)	(3,314,316)	(424,223)	14.7%	
Total	897,146	1,827,401	1,660,148	1,189,963	862,452	(964,949)	-52.8%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	53,699	31,800	33,435	33,930	33,930	2,130	6.7%	
Total	53,699	31,800	33,435	33,930	33,930	2,130	6.7%	0
Net County Cost	843,447	1,795,601	1,626,713	1,156,033	828,522	(967,079)	-53.9%	0
<i>Positions</i>								
Full-time Equivalency	12.7	12.7	12.7	12.0	12.0	(0.7)	-5.5%	
Part-time Equivalency	1.0	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel expenses is due to FY05 compensation adjustments (\$11K) and higher FY06 health benefit costs (\$10K) net of decrease due to eliminated part-time security guard position (\$16K). The increase in operating expense is due to operating Judicial Center for a full year (\$220K), operating the Agri-Services Center for 10 months (\$223K) and operating the new Animal Shelter for 3 months (\$14K) net of one-time FY05 expenditures (\$75K). Capital outlay includes funds for re-roofing the Government Center, retrofitting the Main Library HVAC and replacing the fork lift for the Garage.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	466,113	464,907	466,520	460,930	460,930	(3,977)	-0.9%	
								<i>Decrease due to eliminated part-time security guard position (\$13.3K) net of increase for FY05 compensation adjustments (\$9.3K)</i>
Employee Benefits	170,603	181,249	183,004	188,666	188,666	7,417	4.1%	
								<i>Decrease due to benefits on eliminated part-time security guard position (\$2.5K) and one time FY05 personnel costs(\$2.5K) net of increase due to benefits for FY05 compensation adjustments (\$1.8K) and higher FY06 health benefits costs (\$10.6K)</i>
Total Personal Services	636,716	646,156	649,524	649,596	649,596	3,440	0.5%	0
Operating Expenditures								
Operating Supplies	221,609	273,576	254,248	267,300	266,400	(7,176)	-2.6%	
								<i>Decrease due to one time FY05 expenditures associated with the Judicial Center (\$7K)</i>
Travel & Subsistence	8,126	8,815	9,500	13,560	13,560	4,745	53.8%	
								<i>Increase due to additional training</i>
Communications & Utilities	589,780	750,114	687,930	909,320	903,670	153,556	20.5%	
								<i>Increase due to operating Judicial Center for a full year (\$84K), operating the Agri-Services Center for 10 months (\$63K) and operating the Animal Shelter for 3 months (\$6K)</i>
Maintenance & Repairs	521,046	622,956	594,509	807,913	710,113	87,157	14.0%	
								<i>Increase due to operating Judicial Center for a full year (\$81K), operating the Agri-Services Center for 10 months (\$20K) and operating the Animal Shelter for 3 months (\$2K) net of decrease for vehicle repair costs (\$16K)</i>
Professional Services	870,155	1,154,898	1,080,220	1,289,772	1,284,411	129,513	11.2%	
								<i>Increase due to operating Judicial Center for a full year (\$60K), operating the Agri-Services Center for 10 months (\$140K) and operating the Animal Shelter for 3 months (\$6K) net of one time expenditures in FY05 (\$75K)</i>
Other Contracted Services	18,085	20,870	21,420	23,380	23,280	2,410	11.5%	
								<i>Increase due to operating Judicial Center for a full year (\$2.4K)</i>
Rentals	22,545	23,700	20,800	23,700	23,700	0	0.0%	
Insurance & Bonding	11,906	15,601	17,080	17,538	17,538	1,937	12.4%	
								<i>Increase due to property and casualty insurance premiums</i>
Total Operating Exps.	2,263,252	2,870,530	2,685,707	3,352,483	3,242,672	372,142	13.0%	0
Capital Outlay								
Office Furniture & Equip.	11,030	0	0	11,300	0	0	-	
Vehicles	0	21,450	21,450	21,800	0	(21,450)	-100.0%	
Other Equipment	34,847	4,387	0	8,000	8,000	3,613	82.4%	
								<i>Replacement fork lift for the Garage</i>
Land	60,564	0	0	0	0	0		
Buildings & Improvements	553,396	1,174,971	1,170,000	461,100	276,500	(898,471)	-76.5%	
								<i>Government Center re-roofing (\$260K), Main Library HVAC system retrofit (\$16.5K)</i>
Total Capital Outlay	659,837	1,200,808	1,191,450	502,200	284,500	(916,308)	-76.3%	0
Debt Service	1,022	1,039	1,037	1,029	1,029	(10)	-1.0%	0
Interdept. Charges	(2,663,681)	(2,891,132)	(2,867,570)	(3,315,345)	(3,315,345)	(424,213)	14.7%	0
								<i>Increase due to interdepartmental charges for operating Judicial Center for a full year (\$366K), higher court facility indirect cost charges (\$93K), and interdepartmental Garage charges (\$14K) net of decreases in interdepartmental Purchasing charges (\$17K) and interdepartmental facility maintenance charges (\$31K)</i>
Total Expenditures	897,146	1,827,401	1,660,148	1,189,963	862,452	(964,949)	-52.8%	0
Total Revenues	53,699	31,800	33,435	33,930	33,930	2,130	6.7%	0
Net County Cost	843,447	1,795,601	1,626,713	1,156,033	828,522	(967,079)	-53.9%	0

LAW ENFORCEMENT

10-5431xx

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	

FY2006 MAJOR OUTCOMES

- Continue replacing mobile data terminals (MDC's) replacing (21) per year with the objective of placing an MDC in every patrol vehicle.
- Continue to address court security program staffing issues and prepare to assume court security for new Justice Center.
- Continue working on Westside Sheriff's Office initiative.
- Construct a firearms range and assume operation of the program and facility.
- Contract with an architectural/engineering firm to design an expansion to the jail.
- Construct an animal control facility and assume operation of this facility by the end of FY06.
- Replace existing Mobile Command Unit.
- Replace LiveScan Automated Fingerprint Machine. Continue adding Digital Eye Witness In-Car Cameras .

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	8,238,670	9,574,835	9,433,337	10,042,304	10,042,304	467,469	4.9%	
Operating	2,819,722	3,330,526	3,321,322	3,511,479	3,503,979	173,453	5.2%	
Capital	848,032	1,115,904	1,038,610	1,067,876	1,067,876	(48,028)	-4.3%	
Other	594,118	1,706,473	1,571,958	713,488	713,488	(992,985)	-58.2%	
Total	12,500,542	15,727,738	15,365,227	15,335,147	15,327,647	(400,091)	-2.5%	0
<i>Revenues</i>								
State/Federal	25	0	172	0	0	0	-	
Other	1,589,444	1,630,235	1,425,844	1,515,655	1,515,655	(114,580)	-7.0%	
Total	1,589,469	1,630,235	1,426,016	1,515,655	1,515,655	(114,580)	-7.0%	0
Net County Cost	10,911,073	14,097,503	13,939,211	13,819,492	13,811,992	(285,511)	-2.0%	0
<i>Positions</i>								
Full-time Equivalency	176.0	203.7	203.7	209.7	209.7	6.0	2.9%	
Part-time Equivalency	2.2	1.9	1.9	1.9	1.9	-	0.0%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to additional personnel positions (\$222K), higher FY06 health benefits costs (\$139K) and FY05 compensations adjustments (\$106K). The increase in operating expenses is mainly due to a new inmate medical services contract (\$152K) which is offset by inmate medical staff reductions (\$148K). Capital includes a mobile command post (\$191K), 23 replacement vehicles (\$556K), patrol vehicle equipment (\$266K), replacement fingerprint station (\$44K) and water heater (\$10K).

Funds for the Life Skills/Ex-offender Program (\$60K) are not included in the FY06 recommended budget.

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	6,217,078	7,098,204	6,972,683	7,382,919	7,382,919	284,715	4.0%	
								<i>Increase due to FY05 compensation adjustments (\$126.3K), 4 additional Court Officers (\$113.8K), and 2 Domestic Violence Officers for 8 months (\$44.6K)</i>
Employee Benefits	2,021,592	2,476,631	2,460,654	2,659,385	2,659,385	182,754	7.4%	
								<i>Increase due to additional personnel positions (\$63.8K) and higher FY06 health benefits costs (\$139.2K) net of decrease for one time unemployment benefit costs in FY05 (\$20.2K)</i>
Total Personal Services	8,238,670	9,574,835	9,433,337	10,042,304	10,042,304	467,469	4.9%	0
Operating Expenditures								
Operating Supplies	1,191,042	1,585,287	1,565,993	1,450,724	1,443,224	(142,063)	-9.0%	
								<i>Decrease due to one time expenditures for the law enforcement facility (\$45K) and animal control facility (\$41K), and reductions for inmate medical contract (\$112K) net of increases for food vendor contract (\$12K), equipment for new positions (\$15.6K), additional stop sticks and catch poles for patrol vehicles (\$7.1K) and projected cost increases (\$20K)</i>
Travel & Subsistence	41,806	59,516	49,430	73,140	73,140	13,624	22.9%	
								<i>Increase due to in-service training as well as off-site training and education for current and new personnel</i>
Communications & Utilities	307,412	324,776	312,290	349,602	349,602	24,826	7.6%	
								<i>Increase due to utilities for Animal Shelter (\$8K) and law enforcement facility (\$6K) as well as higher telephone and communications costs (\$9K)</i>
Maintenance & Repairs	656,115	580,437	581,225	656,484	656,484	76,047	13.1%	
								<i>Increase due to anticipated fuel costs for patrols (\$30K) Animal Control (\$30K) and additional personnel (\$11K)</i>
Professional Services	316,463	446,419	457,970	635,718	635,718	189,299	42.4%	
								<i>Increase due to inmate medical contract (\$264K), animal control medical services (\$4K) and supervisor's assessment (\$4K) net of reallocating expenditures for Radio IP Software (\$40K) and one time expenditures associated with Strategic Growth Assessment Study in FY05 (\$42K)</i>
Other Contracted Services	4,820	9,139	5,760	12,130	12,130	2,991	32.7%	
								<i>Increase for Animal Control advertising for rabies clinics, adoptions, etc. (\$2K)</i>
Rentals	30,993	41,687	38,860	44,284	44,284	2,597	6.2%	
								<i>Increase due to rate adjustments</i>
Insurance & Bonding	271,071	283,265	309,794	289,397	289,397	6,132	2.2%	
								<i>Increase due to higher property and casualty insurance premiums</i>
Total Operating Exps.	2,819,722	3,330,526	3,321,322	3,511,479	3,503,979	173,453	5.2%	0
Capital Outlay								
Vehicles	517,338	733,344	682,620	747,705	747,705	14,361	2.0%	
								<i>Mobile command post (\$191K), replace 21 patrol vehicles (\$510K) and replace 2 jail transport vans (\$46K)</i>
Other Equipment	330,694	346,750	319,170	320,171	320,171	(26,579)	-7.7%	
								<i>Purchase 23 mobile data computers (\$219K, 2 new), 8 digital in-car camera systems (\$47K, 5 new), additional Jail water heater (\$10K) and replace fingerprint station (\$44K)</i>
Buildings & Improvements	0	35,810	36,820	0	0	(35,810)	-100.0%	
Total Capital Outlay	848,032	1,115,904	1,038,610	1,067,876	1,067,876	(48,028)	-4.3%	0
Contracts, Grants, Sub.	42,522	50,000	55,000	55,000	55,000	5,000	10.0%	0
								<i>Increase based on FY05 estimates</i>
Debt Service	529,493	774,838	636,716	716,636	716,636	(58,202)	-7.5%	0
Interdept. Charges	(50,991)	(53,565)	(54,958)	(58,148)	(58,148)	(4,583)	8.6%	0
Interfund Transfers	73,094	935,200	935,200	0	0	(935,200)	-100.0%	0
Total Expenditures	12,500,542	15,727,738	15,365,227	15,335,147	15,327,647	(400,091)	-2.5%	0
Total Revenues	1,589,469	1,630,235	1,426,016	1,515,655	1,515,655	(114,580)	-7.0%	0
								<i>Decrease due to FY05 budgeted installment financing not anticipated for FY06 (\$194K) and anticipated reduction in departmental service charges (\$18K) net of increases for intergovernmental receipts (\$97K)</i>
Net County Cost	10,911,073	14,097,503	13,939,211	13,819,492	13,811,992	(285,511)	-2.0%	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	

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	985,803	1,108,111	1,244,208	1,560,508	1,560,508	452,397	40.8%	
Operating	191,407	298,933	296,691	248,622	237,702	(61,231)	-20.5%	
Capital	0	83,350	83,350	0	0	(83,350)	-100.0%	
Other	0	0	0	0	0	0	-	
Total	1,177,210	1,490,394	1,624,249	1,809,130	1,798,210	307,816	20.7%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	159,780	189,814	188,714	151,340	151,340	(38,474)	-20.3%	
Total	159,780	189,814	188,714	151,340	151,340	(38,474)	-20.3%	0
Net County Cost	1,017,430	1,300,580	1,435,535	1,657,790	1,646,870	346,290	26.6%	0
<i>Positions</i>								
Full-time Equivalency	26.0	30.1	30.1	41.4	41.4	11.3	37.5%	
Part-time Equivalency	1.5	1.5	1.5	1.5	1.5	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel costs is attributable to additional personnel positions in FY06 (\$356K), higher FY06 health benefit costs (\$13K), annualized impact of the first round of additional positions added in FY05 (\$57K) and FY05 compensation adjustments (\$26K). Operating expense decrease is due to one time expenditures in FY05 relating to protocol training (\$90K); net of increases for supplies and training related to additional personnel (\$19K), phone lines for the Judicial Center (\$3K) and tower utilities and rent (\$7K).

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	739,956	809,460	932,165	1,125,755	1,125,755	316,295	39.1%	
	<i>Increase due to additional personnel positions (11.3 FTE; \$265K), FY05 compensation adjustments (\$15K) and the annualized impact of the first round of additional positions added in the last quarter of FY05 (\$36K)</i>							
Employee Benefits	245,847	298,651	312,043	434,753	434,753	136,102	45.6%	
	<i>Increase due to benefits for additional personnel positions (\$91K), higher FY06 health care costs (\$13K), annualized impact of FY05 last quarter positions (\$21K) and benefits associated with FY05 compensation adjustments (\$11K)</i>							
Total Personal Services	985,803	1,108,111	1,244,208	1,560,508	1,560,508	452,397	40.8%	0
Operating Expenditures								
Operating Supplies	14,617	13,765	15,110	34,548	23,628	9,863	71.7%	
	<i>Increase due to additional personnel (\$8K)</i>							
Travel & Subsistence	4,257	94,525	98,545	16,840	16,840	(77,685)	-82.2%	
	<i>Decrease due to one time expenditures in FY05 for protocol training (\$90K) net of additional personnel education costs (\$11K)</i>							
Communications & Utilities	43,702	50,174	46,360	55,660	55,660	5,486	10.9%	
	<i>Increase due to additional phone lines for the Judicial Center (\$3K) and additional tower utilities (\$3K)</i>							
Maintenance & Repairs	98,776	104,500	100,020	103,000	103,000	(1,500)	-1.4%	
Professional Services	110	3,800	4,110	360	360	(3,440)	-90.5%	
	<i>Decrease due to a one time survey expenditure in FY05</i>							
Other Contracted Services	1,067	1,175	1,300	1,670	1,670	495	42.1%	
Rental of Property/Equip	24,800	26,100	26,100	30,810	30,810	4,710	18.0%	
	<i>Increase due to rent on additional tower</i>							
Insurance & Bonding	4,078	4,894	5,146	5,734	5,734	840	17.2%	
Total Operating Exps.	191,407	298,933	296,691	248,622	237,702	(61,231)	-20.5%	0
Capital Outlay								
Other Equipment	0	55,000	55,000	0	0	(55,000)	-100.0%	
Buildings	0	28,350	28,350	0	0	(28,350)	-100.0%	
Total Capital Outlay	0	83,350	83,350	0	0	(83,350)	-100.0%	0
Total Expenditures	1,177,210	1,490,394	1,624,249	1,809,130	1,798,210	307,816	20.7%	0
Total Revenues	159,780	189,814	188,714	151,340	151,340	(38,474)	-20.3%	0
	<i>Decrease due to revenue received from City of Monroe for City/County merger</i>							
Net County Cost	1,017,430	1,300,580	1,435,535	1,657,790	1,646,870	346,290	26.6%	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	Radiological and Decon Response	Catawba Exercise Drill
Local Emergency Planning Committee	Public Information	County Animal Response Team
Hazard Mitigation	Family Preparedness Programs	Recovery Operations
Community Emergency Response Team		

FY2006 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
- Maintain an Emergency Operations Plan Review, as required, any Establishment's Emergency Response Plan
- Maintain a Hazardous Material Plan Chair Local Emergency Planning Committee (LPEC)
- Participate in Charlotte Area Urban Working Group Supervise Recovery Operations after an Emergency or Disaster
- Develop Emergency Response Plan for Extremely Hazardous Substances (EHS) facilities
- Maintain an effective Community Emergency Response Team Program in accordance with FEMA guidelines
- Coordinate all County organizations (private and public) during an Emergency or Disaster
- Educate and provide mass decon capabilities throughout the County

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	158,180	160,537	163,356	184,667	184,667	24,130	15.0%	
Operating	133,388	234,053	190,637	53,460	53,460	(180,593)	-77.2%	
Capital	0	25,300	56,020	24,700	0	(25,300)	-100.0%	
Other	0	5,129	0	0	0	(5,129)	-100.0%	
Total	291,568	425,019	410,013	262,827	238,127	(186,892)	-44.0%	0
<i>Revenues</i>								
State/Federal	99,998	198,597	196,110	10,500	10,500	(188,097)	-94.7%	
Other	10,000	10,000	10,000	0	0	0	-	
Total	109,998	208,597	206,110	10,500	10,500	(198,097)	-95.0%	0
Net County Cost	181,570	216,422	203,903	252,327	227,627	11,205	5.2%	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 FY05 compensation adjustments and lapsed compensation adjustments (\$19.4K) and higher FY06 health benefit costs (\$4.7K). The decrease in operating expense is due to the net impact of one-time grants expenditures (\$159.7K) and the decision to relocate Catawba Nuclear program balances to a multi-year fund.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	122,899	118,904	120,315	135,214	135,214	16,310	13.7%	
								<i>Increase due to FY05 compensation adjustments (\$2K) and due to reinstatement of lapsed FY05 compensation (\$14.3K)</i>
Employee Benefits	35,281	41,633	43,041	49,453	49,453	7,820	18.8%	
								<i>Increase due benefits for FY05 compensation adjustments and reinstatement of lapsed compensation (\$3.1K) and due to higher FY06 health benefit costs (\$4.7K)</i>
Total Personal Services	158,180	160,537	163,356	184,667	184,667	24,130	15.0%	0
Operating Expenditures								
Operating Supplies	76,773	186,657	147,335	32,003	32,003	(154,654)	-82.9%	
								<i>Decrease due to one time grant expenditures and relocation of Catawba Nuclear program balances to a multi-year fund</i>
Travel & Subsistence	4,038	29,222	26,455	6,390	6,390	(22,832)	-78.1%	
								<i>Decrease due to one time grant expenditures</i>
Communications & Utilities	5,006	7,590	6,133	1,245	1,245	(6,345)	-83.6%	
								<i>Decrease due to FY05 non-recurring expansion of communications network costs (\$4.7K) with Catawba Nuclear funds and relocation of Catawba Nuclear program balances to a multi-year fund</i>
Maintenance & Repairs	4,783	4,315	6,119	6,232	6,232	1,917	44.4%	
								<i>Increase due to rise in fuel costs (\$1.75K)</i>
Professional Services	39,513	2,500	304	2,500	2,500	0	0.0%	
Other Contracted Services	125	303	125	300	300	(3)	-1.0%	
Rentals	2,428	2,600	2,200	2,600	2,600	0	0.0%	
Insurance & Bonding	722	866	1,966	2,190	2,190	1,324	152.9%	
								<i>Increase due to higher property and casualty insurance premiums</i>
Total Operating Exps.	133,388	234,053	190,637	53,460	53,460	(180,593)	-77.2%	0
Capital Outlay								
Vehicles	0	25,300	17,925	24,700	0	(25,300)	-100.0%	
Other Equipment	0	0	38,095	0	0	0	-	
Total Capital Outlay	0	25,300	56,020	24,700	0	(25,300)	-100.0%	0
Contracts, Grants, Sub.	0	1,250	0	0	0	(1,250)	-100.0%	0
								<i>Decrease due to relocation of Catawba Nuclear program balances to a multi-year fund</i>
Contingency	0	3,879	0	0	0	(3,879)	-100.0%	0
								<i>Decrease due to relocation of Catawba Nuclear program balances to a multi-year fund</i>
Total Expenditures	291,568	425,019	410,013	262,827	238,127	(186,892)	-44.0%	0
Total Revenues	109,998	208,597	206,110	10,500	10,500	(198,097)	-95.0%	0
								<i>Decrease due to one time grant revenue and relocation of Catawba Nuclear program balances to a multi-year fund</i>
Net County Cost	181,570	216,422	203,903	252,327	227,627	11,205	5.2%	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 VFW's	Support Fire Commission
Issue Certificates of Compliance for new occupancies	Maintain (service/paint) fire hydrants	
Support Union County Emergency Management	Maintain County owned rescue equipment	
	Conduct fire origin and cause investigations	

FY2006 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.
- Provide support to Union County Emergency Management

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	302,224	311,758	294,066	310,982	310,982	(776)	-0.2%	
Operating	57,783	109,407	107,694	77,515	77,515	(31,892)	-29.1%	
Capital	34,882	58,600	58,000	137,500	137,500	78,900	134.6%	
Other	514,183	575,051	575,051	658,795	658,795	83,744	14.6%	
Total	909,072	1,054,816	1,034,811	1,184,792	1,184,792	129,976	12.3%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	10,800	10,800	10,800	10,800	10,800	0	0.0%	
Total	10,800	10,800	10,800	10,800	10,800	0	0.0%	0
Net County Cost	898,272	1,044,016	1,024,011	1,173,992	1,173,992	129,976	12.4%	0
<i>Positions</i>								
Full-time Equivalency	6.0	6.0	6.0	6.0	6.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Personnel expense remained substantially unchanged due to lower budgeted position costs offset by higher FY06 health benefit costs. The decrease in operating expense is due primarily to the cyclic replacement of personal protection equipment (\$7.3K) and one time VFD tap fees (\$27K). Capital outlay includes LOGICS Incident Reporting (\$13K), a Drafting Pit (\$75K) and an Air Compressor (\$49.5K). The increase in other reflects the budgeted County subsidy adjustment for the projected VFD contract payment structure.

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	224,708	227,122	209,526	220,387	220,387	(6,735)	-3.0%	
				<i>Decrease due to lower budgeted position compensation for new hires</i>				
Employee Benefits	77,516	84,636	84,540	90,595	90,595	5,959	7.0%	
				<i>Decrease due to benefits for lower budgeted position compensation (\$1.1K) net of increase for higher FY06 health benefit costs (\$7K)</i>				
Total Personal Services	302,224	311,758	294,066	310,982	310,982	(776)	-0.2%	0
<i>Operating Expenditures</i>								
Operating Supplies	26,553	64,569	62,844	29,625	29,625	(34,944)	-54.1%	
				<i>Decrease due to cyclic expenditure for personal protection equipment in FY05 (\$7.3K) and one time expenditures for VFD tap fees (\$27K)</i>				
Travel & Subsistence	1,677	7,594	3,475	7,594	7,594	0	0.0%	
Communications & Utilities	5,653	5,450	5,450	5,275	5,275	(175)	-3.2%	
Maintenance & Repairs	15,424	20,924	24,308	21,908	21,908	984	4.7%	
				<i>Increase due to maintenance and repair of aging equipment</i>				
Professional Services	205	160	79	170	170	10	6.3%	
Other Contracted Services	295	1,100	425	600	600	(500)	-45.5%	
				<i>Decrease due employees' inability to attend training due to vacancies within the department</i>				
Rentals	271	360	360	360	360	0	0.0%	
Insurance & Bonding	7,705	9,250	10,753	11,983	11,983	2,733	29.5%	
				<i>Increase due to higher property and casualty insurance premiums</i>				
Total Operating Exps.	57,783	109,407	107,694	77,515	77,515	(31,892)	-29.1%	0
<i>Capital Outlay</i>								
Vehicles	28,225	58,600	58,000	0	0	(58,600)	-100.0%	
Other Equipment	6,657	0	0	137,500	137,500	137,500	#DIV/0!	
				<i>Purchase LOGICS Incident Reporting (\$13K), Drafting Pit (\$75K), and Air Compressor (\$49.5K)</i>				
Total Capital Outlay	34,882	58,600	58,000	137,500	137,500	78,900	134.6%	0
Contracts, Grants, Sub.	514,183	575,051	575,051	658,795	658,795	83,744	14.6%	0
				<i>Increase reflects County subsidy adjustment based on projected VFD contract payment structure</i>				
Total Expenditures	909,072	1,054,816	1,034,811	1,184,792	1,184,792	129,976	12.3%	0
Total Revenues	10,800	10,800	10,800	10,800	10,800	0	0.0%	0
Net County Cost	898,272	1,044,016	1,024,011	1,173,992	1,173,992	129,976	12.4%	0

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	1,223,270	1,285,698	1,295,473	1,308,244	1,308,244	22,546	1.8%	
						<i>Increase due to FY05 compensation adjustments</i>		
Employee Benefits	379,808	411,743	443,034	440,339	440,339	28,596	6.9%	
						<i>Increase due to benefits for FY05 compensation adjustments (\$4K) and FY06 higher health benefit costs (\$24K)</i>		
Total Personal Services	1,603,078	1,697,441	1,738,507	1,748,583	1,748,583	51,142	3.0%	0
<i>Operating Expenditures</i>								
Operating Supplies	23,438	15,925	16,361	16,850	16,850	925	5.8%	
Travel & Subsistence	3,582	7,285	2,533	4,440	4,440	(2,845)	-39.1%	
						<i>Decrease in travel subsistence (\$2K), education expenses (\$1K)</i>		
Communications & Utilities	22,576	22,200	22,613	23,113	23,113	913	4.1%	
Maintenance & Repairs	138,433	125,994	133,988	95,754	95,754	(30,240)	-24.0%	
						<i>Increase in gasoline (\$3K), maintenance and repairs-vehicle (\$1K), software maintenance (\$4K), and decrease due to completion of software installation (\$36K)</i>		
Professional Services	9,324	5,086	13,050	4,782	4,782	(304)	-6.0%	
Other Contracted Services	1,183	900	1,266	1,240	1,240	340	37.8%	
Rentals	1,687	1,730	1,702	1,730	1,730	0	0.0%	
Insurance & Bonding	14,236	18,172	17,649	18,460	18,460	288	1.6%	
						<i>Increase in property and casualty premiums</i>		
Total Operating Exps.	214,459	197,292	209,162	166,369	166,369	(30,923)	-15.7%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	95,334	88,228	72,986	0	0	(88,228)	-100.0%	
Vehicles	42,251	50,000	41,883	35,000	31,000	(19,000)	-38.0%	
						<i>Two replacement vehicles</i>		
Total Capital Outlay	137,585	138,228	114,869	35,000	31,000	(107,228)	-77.6%	0
Debt Service	64,667	65,664	65,665	65,129	65,129	(535)	-0.8%	0
Total Expenditures	2,019,789	2,098,625	2,128,203	2,015,081	2,011,081	(87,544)	-4.2%	0
Total Revenues	5,375,477	4,774,630	6,163,253	6,255,780	6,255,780	1,481,150	31.0%	0
Net County Cost	(3,355,688)	(2,676,005)	(4,035,050)	(4,240,699)	(4,244,699)	(1,568,694)	58.6%	0

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

FY2006 MAJOR OUTCOMES

- Transfer Animal Control field services to Sheriff's Office by July 2005.
- Transfer Animal Control facility operations to Sheriff's Office by January 2006.
- 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 January to March 2006.
- Provide for the orderly transition of present staff to other jobs if not offered positions with the Sheriff's Office.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED
<i>Expenditures</i>							
Personnel	304,205	359,803	288,607	177,036	69,732	(290,071)	-80.6%
Operating	107,079	124,328	137,699	78,768	78,768	(45,560)	-36.6%
Capital	12,480	0	0	0	0	0	-
Other	845	859	859	251	251	(608)	-70.8%
Total	424,609	484,990	427,165	256,055	148,751	(336,239)	-69.3%
<i>Revenues</i>							
State/Federal	0	0	0	0	0	0	-
Other	65,567	64,217	80,345	40,173	40,173	(24,044)	-37.4%
Total	65,567	64,217	80,345	40,173	40,173	(24,044)	-37.4%
Net County Cost	359,042	420,773	346,820	215,882	108,578	(312,195)	-74.2%
<i>Positions</i>							
Full-time Equivalency	11.0	10.0	10.0	10.0	4.0	(6.0)	-60.0%
Part-time Equivalency	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in personnel services is due to the elimination of Animal Control field officers for the FY06 year (\$222K), elimination of animal shelter facility staff for half of FY06 year (\$52K) and elimination of Health Administration allocation (\$16K). The decrease in operating expense is due to the transfer of facility operations by January 2006 (\$53K) and an expected increase in spay/neuter costs and higher adoption rates (\$6K).

	FY 03-04 ACTUAL	*****FY 04-05***** CURRENT	ESTIMATE	*****FY 05-06***** REQUEST	RECOMM.	VARIANCE	% INC./ DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	221,814	258,304	203,215	125,061	49,114	(209,190)	-81.0%	
								<i>Decrease due to elimination of Animal Control field officers for the FY06 year (\$160.8K), elimination of animal shelter facility staff for half of the FY06 year (\$35.2K) and elimination of Health Administration allocation (\$13.2K)</i>
Employee Benefits	82,391	101,499	85,392	51,975	20,618	(80,881)	-79.7%	
								<i>Decrease due to elimination of Animal Control field officers for the FY06 year (\$61.1K), elimination of animal shelter facility staff for half of the FY06 year (\$17.3K) and elimination of Health Administration allocation (\$2.5K)</i>
Total Personal Services	304,205	359,803	288,607	177,036	69,732	(290,071)	-80.6%	0
Operating Expenditures								
Operating Supplies	30,271	31,838	24,525	17,682	17,682	(14,156)	-44.5%	
								<i>Decrease due to transfer of facility operations by January 2006</i>
Travel & Subsistence	423	868	78	434	434	(434)	-50.0%	
								<i>Decrease due to transfer of facility operations by January 2006</i>
Communications & Utilities	21,068	22,076	20,280	10,448	10,448	(11,628)	-52.7%	
								<i>Decrease due to transfer of facility operations by January 2006</i>
Maintenance & Repairs	17,845	23,646	21,450	11,657	11,657	(11,989)	-50.7%	
								<i>Decrease due to transfer of facility operations by January 2006</i>
Professional Services	23,737	30,893	33,055	16,527	16,527	(14,366)	-46.5%	
								<i>Decrease due to transfer of facility operations by January 2006</i>
Other Contracted Services	8,246	8,830	32,040	15,097	15,097	6,267	71.0%	
								<i>Increase due to higher spay/neuter cost and higher adoption rates</i>
Rentals	1,070	874	450	437	437	(437)	-50.0%	
								<i>Decrease due to transfer of facility operations by January 2006</i>
Insurance & Bonding	4,419	5,303	5,821	6,486	6,486	1,183	22.3%	
								<i>Increase due to property and casualty insurance premiums</i>
Total Operating Exps.	107,079	124,328	137,699	78,768	78,768	(45,560)	-36.6%	0
Capital Outlay								
Vehicles	12,480	0	0	0	0	0	-	
Total Capital Outlay	12,480	0	0	0	0	0	-	0
Debt Service	845	859	859	251	251	(608)	-70.8%	0
Total Expenditures	424,609	484,990	427,165	256,055	148,751	(336,239)	-69.3%	0
Total Revenues	65,567	64,217	80,345	40,173	40,173	(24,044)	-37.4%	0
								<i>Revenues reflect half year of adoption fees based on FY05 estimate</i>
Net County Cost	359,042	420,773	346,820	215,882	108,578	(312,195)	-74.2%	0

MISSION STATEMENT

AGENCY PROGRAMS

Medical Examiner

Emergency Medical Services

Juvenile Detention

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		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	3,414,706	3,993,793	3,824,555	3,869,869	3,869,869	(123,924)	-3.1%	
Total	3,414,706	3,993,793	3,824,555	3,869,869	3,869,869	(123,924)	-3.1%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	0	100,000	130,698	0	0	(100,000)	-100.0%	
Total	0	100,000	130,698	0	0	(100,000)	-100.0%	0
Net County Cost	3,414,706	3,893,793	3,693,857	3,869,869	3,869,869	(23,924)	-0.6%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in other expenditures is principally due to the one-time costs in FY05 associated with the "Weddington ambulance" contract.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
Medical Examiner								
Contracts, Grants, Sub.	35,300	40,000	45,000	45,000	45,000	5,000	12.5%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	35,300	40,000	45,000	45,000	45,000	5,000		
Emergency Medical Srv								
Contracts, Grants, Sub.	3,303,566	3,828,793	3,664,555	3,714,869	3,714,869	(113,924)	-3.0%	
	<i>Decrease due to the one-time costs in FY05 associated with the "Weddington ambulance" contract</i>							
Revenues	0	100,000	130,698	0	0	(100,000)	-100.0%	
Net County Cost	3,303,566	3,728,793	3,533,857	3,714,869	3,714,869	(13,924)		
Juvenile Detention								
Contracts, Grants, Sub.	75,840	125,000	115,000	110,000	110,000	(15,000)	-12.0%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	75,840	125,000	115,000	110,000	110,000	(15,000)		
Total Expenditures	3,414,706	3,993,793	3,824,555	3,869,869	3,869,869	(123,924)	-3.1%	0
Total Revenues	0	100,000	130,698	0	0	(100,000)	-100.0%	0
Net County Cost	3,414,706	3,893,793	3,693,857	3,869,869	3,869,869	(23,924)	-0.6%	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		

FY2006 MAJOR OUTCOMES

- Secure consultant services to produce a "new" comprehensive County Land Use Plan to guide development: (1) in the high growth areas of the western portion of the county; (2) in the environmentally sensitive areas, such as the Carolina Heelsplitter Drainage Basins; and (3) in strategic locations throughout the county to accommodate major commercial/mixed-use development and employment centers.
- Secure consultant services to produce a "new" County Land Use Ordinance to help implement the "new" Land Use Plan, adopted Thoroughfare Plan, approved County Water and Sewer Plans, and the economic development strategies of the county.
- Provide a variety of training opportunities for Planning Board members through the Institute of Government, the Council of Governments, and the American Planning Association.
- Develop land use data bases for land use and public facilities planning.
- Develop partnerships with Union County towns in the areas of Planning Board training, information sharing and land use/corridor planning.
- Continue efficient day-to-day services to citizens through subdivision/site plan review, rezoning process, addressing/road naming and general inquiries regarding growth and development.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	278,810	278,608	289,994	290,791	290,791	12,183	4.4%	
Operating	22,066	112,969	34,079	281,750	281,750	168,781	149.4%	
Capital	0	0	0	0	0	0	-	
Other	118,541	162,490	142,723	138,688	138,688	(23,802)	-14.6%	
Total	419,417	554,067	466,796	711,229	711,229	157,162	28.4%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	17,690	20,000	18,600	20,000	20,000	0	0.0%	
Total	17,690	20,000	18,600	20,000	20,000	0	0.0%	0
Net County Cost	401,727	534,067	448,196	691,229	691,229	157,162	29.4%	0
<i>Positions</i>								
Full-time Equivalency	4.0	4.0	4.0	4.0	4.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel expenses is due to FY05 compensation adjustments (\$2K), higher FY06 health benefit costs (\$6K) and board member compensation (\$4K). The increase in operating expense is due to development of new Land Use Plan and Land Use Ordinance. The new plan and ordinance will effectively guide and regulate land development to support quality of life issues and provide a strong economic base for the citizens in Union County. The decrease in other expenses is due to a reduction in Stormwater expenses attributable to one time programs - database and impervious surface identification.

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	207,725	206,332	211,340	212,149	212,149	5,817	2.8%	
		<i>Increase due to FY05 compensation adjustments (\$1.7K) and board compensation (\$4.1K)</i>						
Employee Benefits	71,085	72,276	78,654	78,642	78,642	6,366	8.8%	
		<i>Increase due to FY06 higher health benefits costs (\$6K)</i>						
Total Personal Services	278,810	278,608	289,994	290,791	290,791	12,183	4.4%	0
<i>Operating Expenditures</i>								
Operating Supplies	9,141	7,470	6,680	7,110	7,110	(360)	-4.8%	
Travel & Subsistence	1,302	5,900	3,800	6,050	6,050	150	2.5%	
Communications & Utilities	3,397	3,950	3,400	4,150	4,150	200	5.1%	
Maintenance & Repairs	396	500	400	500	500	0	0.0%	
Professional Services	2,428	86,550	14,520	256,100	256,100	169,550	195.9%	
		<i>Increase for consultant services to develop a new Land Use Plan and Land Use Ordinance (\$170K)</i>						
Other Contracted Services	1,434	3,200	1,440	3,700	3,700	500	15.6%	
Rentals	2,021	3,063	1,970	2,060	2,060	(1,003)	-32.7%	
Insurance & Bonding	1,947	2,336	1,869	2,080	2,080	(256)	-11.0%	
Total Operating Exps.	22,066	112,969	34,079	281,750	281,750	168,781	149.4%	0
Contracts, Grants, Sub.	10,135	7,670	10,530	11,000	11,000	3,330	43.4%	0
Interfund Transfers	108,406	154,820	132,193	127,688	127,688	(27,132)	-17.5%	0
		<i>Decrease due to a reduction in Stormwater expenses attributable to one time programs - database and impervious surface identification</i>						
Total Expenditures	419,417	554,067	466,796	711,229	711,229	157,162	28.4%	0
Total Revenues	17,690	20,000	18,600	20,000	20,000	0	0.0%	0
Net County Cost	401,727	534,067	448,196	691,229	691,229	157,162	29.4%	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

FY2006 MAJOR OUTCOMES

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

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	47,920	4,025	4,071	4,468	4,468	443	11.0%	
Operating	37,612	10,852	10,920	0	0	(10,852)	-100.0%	
Capital	0	0	0	0	0	0	-	
Other	350,251	562,443	367,210	550,000	550,000	(12,443)	-2.2%	
Total	435,783	577,320	382,201	554,468	554,468	(22,852)	-4.0%	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	435,783	577,320	382,201	554,468	554,468	(22,852)	-4.0%	0
<i>Positions</i>								
Full-time Equivalency	2.0	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Fiscal year 2006 expenses include the economic development, non-profit contract with Union County Partnership for Progress (UCPP) with a contract extension through the fiscal year with the same financial terms. The remaining \$300,000 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.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED	
<u>EXPENDITURES</u>									
<i>Personal Services</i>									
Salaries & Wages	30,622	0	0	0	0	0	-		
Employee Benefits	17,298	4,025	4,071	4,468	4,468	443	11.0%		
Total Personal Services	47,920	4,025	4,071	4,468	4,468	443	11.0%	0	
<i>Operating Expenditures</i>									
Operating Supplies	2,545	0	40	0	0	0	-		
Travel & Subsistence	901	0	0	0	0	0	-		
Communications & Utilities	1,178	0	30	0	0	0	-		
Maintenance & Repairs	686	0	0	0	0	0	-		
Professional Services	12,932	10,852	10,850	0	0	(10,852)	-100.0%		
				<i>Decrease in professional services (\$6K) and legal services (\$5K)</i>					
Other Contracted Services	14,499	0	0	0	0	0	-		
Rentals	1,887	0	0	0	0	0	-		
Insurance & Bonding	2,984	0	0	0	0	0	-		
Total Operating Exps.	37,612	10,852	10,920	0	0	(10,852)	-100.0%	0	
Contracts, Grants, Sub.	350,251	562,443	367,210	550,000	550,000	(12,443)	-2.2%	0	
				<i>UCPP (\$250K, FY06), incentive contracts (\$300K, FY06)</i>					
Total Expenditures	435,783	577,320	382,201	554,468	554,468	(22,852)	-4.0%	0	
Total Revenue	0	0	0	0	0	0	0.0%	0	
Net County Cost	435,783	577,320	382,201	554,468	554,468	(22,852)	-4.0%	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

FY2006 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 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	10,316	32,201	8,830	63,994	32,744	543	1.7%	
Operating	68,363	97,510	65,406	116,091	110,912	13,402	13.7%	
Capital	0	0	0	643,200	643,200	643,200	#DIV/0!	
Other	1,964,480	485,829	469,365	536,869	543,696	57,867	11.9%	
Total	2,043,159	615,540	543,601	1,360,154	1,330,552	715,012	116.2%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	21,177	22,821	7,452	0	0	(22,821)	-100.0%	
Total	21,177	22,821	7,452	0	0	(22,821)	-100.0%	0
Net County Cost	2,021,982	592,719	536,149	1,360,154	1,330,552	737,833	124.5%	0
<i>Positions</i>								
Full-time Equivalency	10.0	10.0	10.0	13.0	11.0	1.0	10.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Operating expenses increase is primarily due to the net impact of reduction in utilities (\$2K) and educational expenses (\$14K) which are related to fee based program revenues offset by an increase to computers (\$28K) being purchased for the agricultural center. The decrease in fee base programs are attributed to vacant positions of 4H Extension Agent and 4H Associate not being filled until early March. Capital outlay includes funds for the Agricultural Services Center event parking and access road. Other expenses include (\$32K) for event hosting - setup, take down, cleaning and food services.

	<u>FY 03-04</u> <u>ACTUAL</u>	<u>*****FY 04-05*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 05-06*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
EXPENDITURES								
Personal Services								
Salaries & Wages	5,177	22,773	7,400	44,291	22,773	0	0.0%	
Employee Benefits	5,139	9,428	1,430	19,703	9,971	543	5.8%	
Total Personal Services	10,316	32,201	8,830	63,994	32,744	543	1.7%	0
Operating Expenditures								
Operating Supplies	26,255	36,718	30,393	67,755	67,563	30,845	84.0%	
						<i>Increase due to computers (\$28K)</i>		
Travel & Subsistence	20,373	26,927	5,440	13,126	13,126	(13,801)	-51.3%	
						<i>Decrease due to education expenses (\$14K) attributable to elimination of fee based programs</i>		
Communications & Utilities	4,632	12,420	6,591	8,800	8,647	(3,773)	-30.4%	
						<i>Decrease due to postage (\$2K), utilities (\$2K)</i>		
Maintenance & Repairs	1,378	2,334	2,965	2,170	2,170	(164)	-7.0%	
						<i>Decrease due to maintenance and repairs equipment (\$1K)</i>		
Professional Services	156	2,280	4,399	2,030	2,030	(250)	-11.0%	
Other Contracted Services	8,181	9,602	9,545	13,250	10,416	814	8.5%	
Rentals	5,614	5,100	3,510	6,100	4,100	(1,000)	-19.6%	
						<i>Decrease due to rental of equipment (\$1K)</i>		
Insurance & Bonding	1,774	2,129	2,563	2,860	2,860	731	34.3%	
Total Operating Exps.	68,363	97,510	65,406	116,091	110,912	13,402	13.7%	0
Capital Outlay								
Land & Land Impr.	0	0	0	643,200	643,200	643,200	#DIV/0!	
						<i>Agricultural Services Center event parking (\$468K) and access road (\$175K)</i>		
Total Capital Outlay	0	0	0	643,200	643,200	643,200	#DIV/0!	0
Contracts, Grants, Sub.	180,170	226,414	209,950	279,570	254,570	28,156	12.4%	0
						<i>Increase due to payroll allocation for State employees</i>		
Debt Service	255,475	259,415	259,415	257,299	257,299	(2,116)	-0.8%	0
Contingency	0	0	0	0	31,827	31,827	#DIV/0!	0
						<i>Includes funds for event coordination</i>		
Interfund Transfers	1,528,835	0	0	0	0	0	-	0
Total Expenditures	2,043,159	615,540	543,601	1,360,154	1,330,552	715,012	116.2%	0
Total Revenues	21,177	22,821	7,452	0	0	(22,821)	-100.0%	0
						<i>Fee based programs through County's budget process eliminated</i>		
Net County Cost	2,021,982	592,719	536,149	1,360,154	1,330,552	737,833	124.5%	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		

FY2006 MAJOR OUTCOMES

- Provide natural resource information to 1,000 non-farm residents.
- 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 in-school assistance for various environmental projects such as: natural trails, project wild, project wet.
- 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 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	137,380	141,029	104,475	106,694	106,694	(34,335)	-24.3%	
Operating	3,407	11,581	5,089	52,294	52,294	40,713	351.5%	
Capital	4,848	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	145,635	152,610	109,564	158,988	158,988	6,378	4.2%	0
<i>Revenues</i>								
State/Federal	19,200	20,000	19,200	19,200	19,200	(800)	-4.0%	
Other	0	0	0	0	0	0	-	
Total	19,200	20,000	19,200	19,200	19,200	(800)	-4.0%	0
Net County Cost	126,435	132,610	90,364	139,788	139,788	7,178	5.4%	0
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	2.0	2.0	(1.0)	-33.3%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The decrease in personnel services is primarily attributable to the elimination of one position (\$41K) in FY06. Operating expense increase is due to contracted Environmental Education Specialist position with the School system.

SOIL CONSERVATION

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	104,661	105,669	76,702	76,427	76,427	(29,242)	-27.7%	
							<i>Decrease of one position (\$30K)</i>	
Employee Benefits	32,719	35,360	27,773	30,267	30,267	(5,093)	-14.4%	
							<i>Decrease of one position (\$11K) and increase in health benefits for retirees (\$4.5K)</i>	
Total Personal Services	137,380	141,029	104,475	106,694	106,694	(34,335)	-24.3%	0
Operating Expenditures								
Operating Supplies	72	4,195	667	4,195	4,195	0	0.0%	
Travel & Subsistence	156	2,800	226	2,200	2,200	(600)	-21.4%	
Communications & Utilities	74	300	200	300	300	0	0.0%	
Maintenance & Repairs	695	1,568	1,030	1,050	1,050	(518)	-33.0%	
Professional Services	10	20	0	41,279	41,279	41,259	206295.0%	
							<i>Increase due to Environmental Education Specialist position with the School system</i>	
Other Contracted Services	1,152	1,200	1,152	1,250	1,250	50	4.2%	
Insurance & Bonding	1,248	1,498	1,814	2,020	2,020	522	34.8%	
Total Operating Exps.	3,407	11,581	5,089	52,294	52,294	40,713	351.5%	0
Capital Outlay								
Office Furniture & Equip.	4,848	0	0	0	0	0	-	
Total Capital Outlay	4,848	0	0	0	0	0	-	0
Total Expenditures	145,635	152,610	109,564	158,988	158,988	6,378	4.2%	0
Total Revenues	19,200	20,000	19,200	19,200	19,200	(800)	-4.0%	0
Net County Cost	126,435	132,610	90,364	139,788	139,788	7,178	5.4%	0

MISSION STATEMENT

AGENCY PROGRAMS

Downtown Monroe
 Forest Management

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	0	0	0	0	0	0	-	0
Capital	0	0	0	0	0	0	-	0
Other	32,358	41,538	41,538	55,918	45,918	4,380	10.5%	35,938
Total	32,358	41,538	41,538	55,918	45,918	4,380	10.5%	35,938
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	0	0	0	0	0	0	-	0
Net County Cost	32,358	41,538	41,538	55,918	45,918	4,380	10.5%	35,938
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in other expenditures is due to the local share of a replacement Forest Management vehicle.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED	
<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>	32,358	41,538	41,538	45,918	45,918	4,380	10.5%		
				<i>Increase due to local share of a replacement Forest Management vehicle</i>					
<i>Revenues</i>	0	0	0	0	0	0	-		
<i>Net County Costs</i>	32,358	41,538	41,538	45,918	45,918	4,380		0	
Total Expenditures	32,358	41,538	41,538	55,918	45,918	4,380	10.5%	0	
Total Revenues	0	0	0	0	0	0	0.0%	0	
Net County Cost	32,358	41,538	41,538	55,918	45,918	4,380	10.5%	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	

FY2006 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 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	4,339,402	4,677,188	4,594,554	5,079,514	4,993,947	316,759	6.8%	
Operating	1,063,738	1,275,946	1,154,687	1,223,333	1,223,333	(52,613)	-4.1%	
Capital	14,593	28,068	20,121	51,660	31,000	2,932	10.4%	
Other	2,394	4,948	2,432	2,412	2,412	(2,536)	-51.3%	
Total	5,420,127	5,986,150	5,771,794	6,356,919	6,250,692	264,542	4.4%	0
<i>Revenues</i>								
State/Federal	1,134,784	1,236,116	1,166,906	1,278,711	1,278,711	42,595	3.4%	
Other	2,005,042	2,321,832	2,209,821	2,295,551	2,295,551	(26,281)	-1.1%	
Total	3,139,826	3,557,948	3,376,727	3,574,262	3,574,262	16,314	0.5%	0
Net County Cost	2,280,301	2,428,202	2,395,067	2,782,657	2,676,430	248,228	10.2%	0
<i>Positions</i>								
Full-time Equivalency	89.3	92.1	92.1	96.6	94.6	2.5	2.7%	
Part-time Equivalency	1.9	1.4	1.4	1.9	1.9	0.5	35.7%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to FY05 compensation adjustments (\$51K), 3 additional positions (\$196.2K, with \$139.3K reimbursable) and higher FY06 health benefit costs (\$69.6K). The decrease in operating expense is mainly due to a net decrease in operating supplies (\$37K) and a net decrease in professional services (\$35K) net of increases for other contracted services (\$11K) and rental expense (\$11K). Capital includes one replacement vehicle and a new vehicle for the Environmental Health Specialist position (\$31K).

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	3,324,408	3,542,297	3,472,856	3,809,406	3,746,980	204,683	5.8%	
	<i>Increase due to FY05 compensation adjustments (\$39.9K), increase of .63 part time physician hours (\$97.8K, reimbursed 100%), additional Environmental Health Specialist (\$34K), additional .5 part time processing assistant and a PT to FT community assistant (\$23K, reimbursed 100%) and additional .4 part time medical office assistant (\$10K)</i>							
Employee Benefits	1,014,994	1,134,891	1,121,698	1,270,108	1,246,967	112,076	9.9%	
	<i>Increase due to benefits for FY05 compensation adjustments (\$11.1K), additional positions (\$31.4K) and higher FY06 health benefits costs (\$69.6K)</i>							
Total Personal Services	4,339,402	4,677,188	4,594,554	5,079,514	4,993,947	316,759	6.8%	0
Operating Expenditures								
Operating Supplies	358,076	355,078	335,917	318,387	318,387	(36,691)	-10.3%	
	<i>Decrease mainly due to cleaning and janitorial supplies (\$21K), printing and office supplies (\$17K) and tools and supplies (\$17K) net of an increase in medical supplies and equipment (\$17K)</i>							
Travel & Subsistence	32,713	45,761	33,445	50,520	50,520	4,759	10.4%	
	<i>Increase due mainly to education expense (\$3K), travel (\$1K) and travel subsistence (\$1K)</i>							
Communications & Utilities	39,631	51,914	47,772	53,647	53,647	1,733	3.3%	
	<i>Increase due to postage (\$2K)</i>							
Maintenance & Repairs	154,506	161,727	145,477	154,024	154,024	(7,703)	-4.8%	
	<i>Decrease mainly due to facility maintenance allocations (\$14K) net of an increase for fuel and fleet maintenance (\$6K)</i>							
Professional Services	279,477	449,234	381,641	414,503	414,503	(34,731)	-7.7%	
	<i>Decrease mainly due to medical services (\$39K) and an increase in professional services (\$4K)</i>							
Other Contracted Services	38,192	28,619	33,184	39,722	39,722	11,103	38.8%	
	<i>Increase due to advertising (\$2K), temporary help services (\$5K) and dues and memberships (\$4K)</i>							
Transportation	6,018	16,984	11,949	7,607	7,607	(9,377)	-55.2%	
	<i>Decrease due to public assistance incentives (\$9K)</i>							
Rentals	118,971	123,236	119,581	133,979	133,979	10,743	8.7%	
	<i>Increase due to rental of property (\$9K) and rental of equipment (\$1K)</i>							
Insurance & Bonding	36,154	43,393	45,721	50,944	50,944	7,551	17.4%	
	<i>Increase due to higher property and casualty insurance premiums</i>							
Total Operating Exps.	1,063,738	1,275,946	1,154,687	1,223,333	1,223,333	(52,613)	-4.1%	0
Capital Outlay								
Office Furniture & Equip.	2,628	0	0	0	0	0	-	
Vehicles	0	12,768	0	51,660	31,000	18,232	142.8%	
	<i>1 replacement vehicle and 1 new vehicle for the additional Environmental Health Specialist position</i>							
Other Equipment	11,965	15,300	20,121	0	0	(15,300)	-100.0%	
Total Capital Outlay	14,593	28,068	20,121	51,660	31,000	2,932	10.4%	0
Contingency	0	2,516	0	0	0	(2,516)	-100.0%	0
Debt Service	2,394	2,432	2,432	2,412	2,412	(20)	-0.8%	0
Total Expenditures	5,420,127	5,986,150	5,771,794	6,356,919	6,250,692	264,542	4.4%	0
Total Revenues	3,139,826	3,557,948	3,376,727	3,574,262	3,574,262	16,314	0.5%	0
Net County Cost	2,280,301	2,428,202	2,395,067	2,782,657	2,676,430	248,228	10.2%	0

SOCIAL SERVICES

10-5531XX

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	Share the Warmth/Project Share	Community Referrals for Services
Adolescent Parenting	Food Stamps	NC Health Choice	Protective Services for Adults

FY2006 MAJOR OUTCOMES

- To utilize electronic record storage and off site storage to improve office space
- To implement the federal changes to Welfare Reform.
- To make organizational and procedural changes to manage caseload growth.
- To provide enhanced casework staff program training.
- To evaluate office space needs and develop Capital Improvement Plan.
- To utilize the Title IV E Waiver to provide additional services that keep families together.
- To prevent institutionalization of disabled/older adults by reducing the waiting list for in home services.
- To improve the turnover rate in Child Welfare Services staffing by 10% through recruitment/retention initiatives.
- To take additional steps to comply with federal requirements that give limited English speaking families access to services.
- To implement the Volunteer Income Tax Assistance (VITA) Program & help Union County families file for Earned Income Tax Credit (EITC).

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	8,207,589	8,596,119	8,496,884	9,238,643	9,038,195	442,076	5.1%	
Operating	7,911,019	9,643,022	9,080,747	8,742,482	8,737,474	(905,548)	-9.4%	
Capital	82,816	89,700	72,922	43,200	41,000	(48,700)	-54.3%	
Other	4,539,846	5,178,861	5,395,246	5,821,444	5,821,444	642,583	12.4%	
Total	20,741,270	23,507,702	23,045,799	23,845,769	23,638,113	130,411	0.6%	0
<i>Revenues</i>								
State/Federal	10,858,305	12,197,420	12,006,460	11,419,081	11,322,305	(875,115)	-7.2%	
Other	476,872	489,234	522,398	612,812	612,812	123,578	25.3%	
Total	11,335,177	12,686,654	12,528,858	12,031,893	11,935,117	(751,537)	-5.9%	0
Net County Cost	9,406,093	10,821,048	10,516,941	11,813,876	11,702,996	881,948	8.2%	0
<i>Positions</i>								
Full-time Equivalency	183.7	182.7	182.7	191.7	186.7	4.0	2.2%	
Part-time Equivalency	7.7	8.1	8.1	6.7	7.1	(1.0)	-12.1%	

BUDGET HIGHLIGHTS

The Multiple Response System in child protection cases has a statewide implementation date of January 2006. The actions to complete the implementation for Union County are included in the budget. Aside from payment increases projected in Medicaid and Special Assistance for Adults (\$652K-Other expense), other administrative costs are associated with addressing increasing caseloads. During the past 5 years, while the Union County population has grown 24%, the Medicaid caseload has grown 49% and the Food Stamp caseload has increased by 92%. While no new casework positions have been approved during that 5 year period, other steps were taken to address the increased workload, including reorganizations, reassignments, contracted services, and automation improvements. This budget reflects the increase in personnel expense (3 positions, \$141.5) net of related revenue (\$88K) and professional services (\$161K) net of related revenue (\$94K) to address that growth. FY05 compensation adjustments (\$138.5K) and higher FY06 health benefit costs (\$183.2K) also contributed to the increase in personnel expense. Operating expense decreased mainly due to lower public assistance estimates for FY06 (\$1MM) with a corresponding reduction in revenue.

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	6,115,829	6,310,210	6,233,652	6,667,683	6,524,154	213,944	3.4%	
								<i>Increase due to FY05 compensation adjustments (\$114.9K) and 3 additional positions (\$99K)</i>
Employee Benefits	2,091,760	2,285,909	2,263,232	2,570,960	2,514,041	228,132	10.0%	
								<i>Increase due to benefits for FY05 compensation adjustments (\$23.6K), 3 additional positions (\$42.5K) and higher FY06 health benefit costs (\$183.2K) net of decrease for one time unemployment expense in FY05 (\$21.2K)</i>
Total Personal Services	8,207,589	8,596,119	8,496,884	9,238,643	9,038,195	442,076	5.1%	0
Operating Expenditures								
Operating Supplies	240,540	300,058	294,614	313,509	308,501	8,443	2.8%	
								<i>Increase due to additional positions (\$2.5K) and projected cost increases (\$5.9K)</i>
Travel & Subsistence	104,968	138,966	120,987	133,713	133,713	(5,253)	-3.8%	
								<i>Decrease due to MRS State training now offered free (\$8K) net of an increase for additional travel/training (\$3K)</i>
Communications & Utilities	119,172	108,201	111,911	112,090	112,090	3,889	3.6%	
								<i>Increase due to higher postage costs (\$3K) and higher utilities costs (\$1K)</i>
Maintenance & Repairs	233,280	256,355	222,285	236,285	236,285	(20,070)	-7.8%	
								<i>Decrease due to allocation adjustment of utilities (\$24K) net of increases for maintenance/repairs for vehicles, equipment, etc (\$4K)</i>
Professional Services	719,747	1,100,578	1,091,353	1,216,839	1,216,839	116,261	10.6%	
								<i>Increase due to caseload growth in professional services</i>
Other Contracted Services	8,801	11,829	5,875	11,881	11,881	52	0.4%	
Transportation	158,542	181,062	167,162	193,912	193,912	12,850	7.1%	
								<i>Increase due to growth in caseload with transportation needs</i>
Public Assistance	6,016,656	7,205,598	6,741,785	6,164,721	6,164,721	(1,040,877)	-14.4%	
								<i>Decrease due mainly to State estimates for Day Care</i>
Rentals	268,725	291,825	279,913	309,541	309,541	17,716	6.1%	
								<i>Increase due to rental of property (\$17K) and rental of equipment (\$700)</i>
Insurance & Bonding	40,588	48,550	44,862	49,991	49,991	1,441	3.0%	
								<i>Increase due to higher property and casualty insurance premiums</i>
Total Operating Exps.	7,911,019	9,643,022	9,080,747	8,742,482	8,737,474	(905,548)	-9.4%	0
Capital Outlay								
Office Furniture & Equip.	7,729	0	0	10,000	12,000	12,000	#DIV/0!	
								<i>Server for scanning & retrieval system</i>
Vehicles	67,042	89,700	72,922	33,200	29,000	(60,700)	-67.7%	
								<i>2 replacement vehicles (\$29K) offset with 50% federal/State funding</i>
Other Equipment	8,045	0	0	0	0	0	-	
Total Capital Outlay	82,816	89,700	72,922	43,200	41,000	(48,700)	-54.3%	0
Contracts, Grants, Sub.	4,578,731	5,203,861	5,433,246	5,856,444	5,856,444	652,583	12.5%	0
								<i>Increase due to Special Assistance and Medicaid costs</i>
Interdept. Charges	(38,885)	(25,000)	(38,000)	(35,000)	(35,000)	(10,000)	40.0%	0
Total Expenditures	20,741,270	23,507,702	23,045,799	23,845,769	23,638,113	130,411	0.6%	0
Total Revenues	11,335,177	12,686,654	12,528,858	12,031,893	11,935,117	(751,537)	-5.9%	0
								<i>Decrease in revenue is mainly due to reductions for child block grant funds reflected under public assistance expense</i>
Net County Cost	9,406,093	10,821,048	10,516,941	11,813,876	11,702,996	881,948	8.2%	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

FY2006 MAJOR OUTCOMES

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

Assure Federal Compliance is maintained for all funding received.

Provide 50,000+ trips to Union County citizens by June 30, 2006.

Generate reimbursement of \$350,000+ in grant funding by June 30, 2006.

Explore coordination opportunities with other counties to allow our vehicles to be utilized for additional in-county trips for our citizens.

Explore ideas to increase interest and attendance in the Congregate Program.

Conduct search for additional volunteers for Home Delivered Program, targeting unserved areas.

Continue to explore alternative sources of funding for all areas of the department.

Serve 90,000+ meals (hot and Ensure Plus) to participating senior citizens by June 30, 2006.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	746,948	786,585	850,039	849,695	849,695	63,110	8.0%	
Operating	415,660	477,897	472,329	515,231	515,231	37,334	7.8%	
Capital	95,448	200,500	188,457	38,500	38,500	(162,000)	-80.8%	
Other	(224,317)	(275,539)	(249,831)	(312,962)	(312,962)	(37,423)	13.6%	
Total	1,033,739	1,189,443	1,260,994	1,090,464	1,090,464	(98,979)	-8.3%	0
<i>Revenues</i>								
State/Federal	572,644	698,116	716,197	582,967	582,967	(115,149)	-16.5%	
Other	90,528	84,270	97,757	116,366	116,366	32,096	38.1%	
Total	663,172	782,386	813,954	699,333	699,333	(83,053)	-10.6%	0
Net County Cost	370,567	407,057	447,040	391,131	391,131	(15,926)	-3.9%	0
<i>Positions</i>								
Full-time Equivalency	14.5	14.5	14.5	17.2	17.2	2.7	18.6%	
Part-time Equivalency	13.4	13.6	13.6	12.8	12.8	(0.8)	-5.9%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY05 compensation adjustments (\$8K), higher FY06 health benefit costs (\$6.5K) and new bilingual program assistant and part time drivers (\$58.3K) net of one time unemployment expense in FY05 (\$8.9K). The operating expense increase is due to higher nutrition program costs (\$18K) and higher fleet fuel and repair costs (\$19K). Capital expenses include 1 replacement van which is 90% NCDOT reimbursed and reflected in revenues.

TRANSPORTATION AND NUTRITION

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	606,542	627,398	672,198	676,220	676,220	48,822	7.8%	
				<i>Increase due to FY05 compensation adjustments (\$7K), new bilingual program assistant position (\$24.8K), and two (2) part time drivers changing to two (2) 85% positions (\$17.9K)</i>				
Employee Benefits	140,406	159,187	177,841	173,475	173,475	14,288	9.0%	
				<i>Increase due to benefits for FY05 compensation adjustments (\$1K), benefits for additional FTE's (\$15.6K), and higher FY06 health benefit costs (\$6.5K) net of one time unemployment charges in FY05 (\$8.9K)</i>				
Total Personal Services	746,948	786,585	850,039	849,695	849,695	63,110	8.0%	0
Operating Expenditures								
Operating Supplies	228,041	249,210	239,938	264,814	264,814	15,604	6.3%	
				<i>Increase due mainly to higher client meal costs (\$9K), printing & supplies (\$4K) and tools & supplies (\$2K)</i>				
Travel & Subsistence	5,620	10,495	5,674	7,353	7,353	(3,142)	-29.9%	
				<i>Decrease due to one time expense for CPR recertifications completed in FY05</i>				
Communications & Utilities	10,485	12,740	12,633	12,902	12,902	162	1.3%	
Maintenance & Repairs	104,909	100,081	117,688	119,138	119,138	19,057	19.0%	
				<i>Increase due to higher cost of gas (\$12K) and vehicle repairs (\$7K)</i>				
Professional Services	1,701	9,100	8,050	3,155	3,155	(5,945)	-65.3%	
				<i>Decrease due to Transportation Community Improvement Plan (\$4K) and cost for RFP for food service in FY05 (\$2K)</i>				
Other Contracted Services	2,067	2,900	2,952	3,672	3,672	772	26.6%	
				<i>Increase due to advertising and employee recognition</i>				
Transportation	50,264	76,000	64,336	85,000	85,000	9,000	11.8%	
				<i>Increase due to higher transportation costs for the nutrition program</i>				
Rentals	2,400	2,460	2,400	2,400	2,400	(60)	-2.4%	
Insurance & Bonding	10,173	14,911	18,658	16,797	16,797	1,886	12.6%	
				<i>Increase in property and casualty insurance premiums</i>				
Total Operating Exps.	415,660	477,897	472,329	515,231	515,231	37,334	7.8%	0
Capital Outlay								
Vehicles	95,448	200,500	188,457	38,500	38,500	(162,000)	-80.8%	
				<i>Purchase 1 replacement van - 90% NCDOT reimbursed</i>				
Total Capital Outlay	95,448	200,500	188,457	38,500	38,500	(162,000)	-80.8%	0
Contracts, Grants, Sub.	1,823	5,570	1,218	5,030	5,030	(540)	-9.7%	0
Debt Service	661	671	671	686	686	15	2.2%	0
Interdept. Charges	(226,801)	(281,780)	(251,720)	(318,678)	(318,678)	(36,898)	13.1%	0
				<i>Increased revenue is due mainly to transportation rate increases and additional trips demand for FY06 (\$33.4K)</i>				
Total Expenditures	1,033,739	1,189,443	1,260,994	1,090,464	1,090,464	(98,979)	-8.3%	0
Total Revenues	663,172	782,386	813,954	699,333	699,333	(83,053)	-10.6%	0
				<i>Decrease due to fewer van replacements and related grant funding in FY06 (\$149K) net of increases for service charges and contributions (\$32K) and additional grant funding for services (\$34K)</i>				
Net County Cost	370,567	407,057	447,040	391,131	391,131	(15,926)	-3.9%	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

FY2006 MAJOR OUTCOMES

Maintain proficiency by attending training sessions offered by the Department of Veterans Affairs, the North Carolina Division of Veterans Affairs, and the North Carolina Association of County Veterans Service Officers.

Explore technologies and additional manpower authorizations to keep up with the increasing workload.

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	140,153	142,971	147,211	147,534	147,534	4,563	3.2%	
Operating	37,797	59,217	59,224	54,505	54,505	(4,712)	-8.0%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	177,950	202,188	206,435	202,039	202,039	(149)	-0.1%	0
<i>Revenues</i>								
State/Federal	2,000	2,000	2,000	2,000	2,000	0	0.0%	
Other	5	50	467	435	435	385	770.0%	
Total	2,005	2,050	2,467	2,435	2,435	385	18.8%	0
Net County Cost	175,945	200,138	203,968	199,604	199,604	(534)	-0.3%	0
<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 expense is mainly due to FY05 compensation adjustments (\$2.5K) and FY06 higher health benefits costs (\$2K). The decrease in operating expense is mainly due to the one time National Guard homecoming celebration costs in FY05 (\$12K) net of an increase in transportation costs (\$6K).

	<u>FY 03-04</u> <u>ACTUAL</u>	<u>*****FY 04-05*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 05-06*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
EXPENDITURES								
<i>Personal Services</i>								
Salaries & Wages	104,217	104,278	106,710	106,366	106,366	2,088	2.0%	
				<i>Increase due to FY05 compensation adjustments</i>				
Employee Benefits	35,936	38,693	40,501	41,168	41,168	2,475	6.4%	
				<i>Increase due to benefits for FY05 compensation adjustments (\$.4K) and FY06 higher health benefit costs (\$2K)</i>				
Total Personal Services	140,153	142,971	147,211	147,534	147,534	4,563	3.2%	0
<i>Operating Expenditures</i>								
Operating Supplies	2,197	13,865	13,580	1,700	1,700	(12,165)	-87.7%	
				<i>Decrease due to one time celebration costs for the National Guard in FY05 (\$12K)</i>				
Travel & Subsistence	896	915	1,100	1,150	1,150	235	25.7%	
				<i>Increase due to higher registration cost and travel subsistence</i>				
Communications & Utilities	1,428	1,350	2,020	2,170	2,170	820	60.7%	
				<i>Increase due to higher postage costs for mailings of invitations and client information</i>				
Maintenance & Repairs	352	475	540	550	550	75	15.8%	
Professional Services	84	446	60	105	105	(341)	-76.5%	
Other Contracted Services	0	1,775	1,493	2,527	2,527	752	42.4%	
				<i>Increase due to additional advertising and awards for Veterans Day and Memorial Day celebrations</i>				
Transportation	32,191	39,612	39,612	45,391	45,391	5,779	14.6%	
				<i>Increase due to higher client transportation costs and increased client trips</i>				
Insurance & Bonding	649	779	819	912	912	133	17.1%	
				<i>Increase due to property and casualty insurance premiums</i>				
Total Operating Exps.	37,797	59,217	59,224	54,505	54,505	(4,712)	-8.0%	0
Total Expenditures	177,950	202,188	206,435	202,039	202,039	(149)	-0.1%	0
Total Revenues	2,005	2,050	2,467	2,435	2,435	385	18.8%	0
Net County Cost	175,945	200,138	203,968	199,604	199,604	(534)	-0.3%	0

MISSION STATEMENT

AGENCY PROGRAMS

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

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		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	361,043	400,419	400,419	301,556	301,556	(98,863)	-24.7%	
Total	361,043	400,419	400,419	301,556	301,556	(98,863)	-24.7%	0
<i>Revenues</i>								
State/Federal	361,043	400,419	400,419	301,556	301,556	(98,863)	-24.7%	
Other	0	0	0	0	0	0	-	
Total	361,043	400,419	400,419	301,556	301,556	(98,863)	-24.7%	0
Net County Cost	0	0	0	0	0	0	-	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
Juvenile Crime Prev.								
<i>Contracts, Grants, Sub.</i>	8,085	8,040	8,040	8,200	8,200	160	2.0%	
<i>Revenues</i>	8,085	8,040	8,040	8,200	8,200	160	2.0%	
Net County Cost	0	0	0	0	0	0		
Positive Impact								
<i>Contracts, Grants, Sub.</i>	278,331	293,103	293,103	194,964	194,964	(98,139)	-33.5%	
<i>Revenues</i>	278,331	293,103	293,103	194,964	194,964	(98,139)	-33.5%	
Net County Cost	0	0	0	0	0	0		
Structured Day Portion will not be funded in FY06								
Shelter Care								
<i>Contracts, Grants, Sub.</i>	24,814	24,814	24,814	24,814	24,814	0	0.0%	
<i>Revenues</i>	24,814	24,814	24,814	24,814	24,814	0	0.0%	
Net County Cost	0	0	0	0	0	0		
Home Based								
<i>Contracts, Grants, Sub.</i>	29,813	44,370	44,370	41,486	41,486	(2,884)	-6.5%	
<i>Revenues</i>	29,813	44,370	44,370	41,486	41,486	(2,884)	-6.5%	
Net County Cost	0	0	0	0	0	0		
Youth & Family Support								
<i>Contracts, Grants, Sub.</i>	20,000	30,092	30,092	32,092	32,092	2,000	6.6%	
<i>Revenues</i>	20,000	30,092	30,092	32,092	32,092	2,000	6.6%	
Net County Cost	0	0	0	0	0	0		
Total Expenditures	361,043	400,419	400,419	301,556	301,556	(98,863)	-24.7%	0
Total Revenues	361,043	400,419	400,419	301,556	301,556	(98,863)	-24.7%	0
Net County Cost	0	0	0	0	0	0	-	0

HUMAN SERVICES

OUTSIDE AGENCIES

MISSION STATEMENT

AGENCY PROGRAMS

Mental Health	UDI Sheltered	Union Regional Medical	United Family Services
CATS	Community Shelter	Criminal Justice Partnership	Community Health Services
Turning Point	Community Action	Tabernacle House of Prayer Ministries	
Other Misc. Outside Agencies	Council on Aging	Disproportionate Minority Contract Research	

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	99,961	102,960	101,028	111,759	111,759	8,799	8.5%	
Capital	0	0	0	0	0	0	-	
Other	1,014,695	1,215,451	1,188,683	1,203,157	1,166,657	(48,794)	-4.0%	
Total	1,114,656	1,318,411	1,289,711	1,314,916	1,278,416	(39,995)	-3.0%	0
<i>Revenues</i>								
State/Federal	233,337	435,098	435,098	409,774	409,774	0	0.0%	
Other	2,292,231	2,086,781	2,147,635	2,202,618	2,202,618	90,513	4.3%	
Total	2,525,568	2,521,879	2,582,733	2,612,392	2,612,392	90,513	3.6%	0
Net County Cost	(1,410,912)	(1,203,468)	(1,293,022)	(1,297,476)	(1,333,976)	(130,508)	10.8%	0
<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 UDI Sheltered is attributable to an increase in county transportation rates. The revenue increase from Union Regional Medical Center is due to increased revenue projections associated with improved financial performance. The decrease in Disproportionate Minority Contract Research is due to the completion of the contract.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Mental Health</u>								
<i>Operating Expenditures</i>	99,961	102,960	101,028	111,759	111,759	8,799	8.5%	
<i>Contracts, Grants, Sub.</i>	535,122	536,152	537,302	537,802	537,802	1,650	0.3%	
<i>Revenues</i>	349,320	350,350	351,360	352,000	352,000	1,650	0.5%	
Net County Cost	285,763	288,762	286,970	297,561	297,561	0		
<u>Other Misc Outside Agencies</u>								
<i>Contracts, Grants, Sub.</i>	0	1,000	1,000	0	0	(1,000)	-100.0%	
Net County Cost	0	1,000	1,000	0	0	(1,000)		
<u>Tabernacle House of Prayer Ministries of UC</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	1,500	0	0	-	
Net County Cost	0	0	0	1,500	0	0		
<u>United Family Services</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	25,000	0	0	-	
Net County Cost	0	0	0	25,000	0	0		
<u>Community Health Srv</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	5,000	0	0	-	
Net County Cost	0	0	0	5,000	0	0		
<u>CATS</u>								
<i>Contracts, Grants, Sub.</i>	75,898	72,863	44,945	46,743	46,743	(26,120)	-35.8%	
<i>Revenues</i>	37,949	36,431	0	0	0	(36,431)	-100.0%	
Net County Cost	37,949	36,432	44,945	46,743	46,743	10,311		
<u>Disproportionate Minority Contract Research</u>								
<i>Contracts, Grants, Sub.</i>	0	102,500	102,500	77,176	77,176	(25,324)	-24.7%	
<i>Revenues</i>	0	102,500	102,500	77,176	77,176	(25,324)	-24.7%	
Net County Cost	0	0	0	0	0	0		
<u>Turning Point</u>								
<i>Contracts, Grants, Sub.</i>	25,000	25,000	25,000	25,000	25,000	0	0.0%	
Net County Cost	25,000	25,000	25,000	25,000	25,000	0		
<u>UDI Sheltered</u>								
<i>Contracts, Grants, Sub.</i>	26,500	26,500	26,500	28,500	28,500	2,000	7.5%	
Net County Cost	26,500	26,500	26,500	28,500	28,500	2,000		
<u>Community Shelter</u>								
<i>Contracts, Grants, Sub.</i>	10,000	10,000	10,000	15,000	10,000	0	0.0%	
Net County Cost	10,000	10,000	10,000	15,000	10,000	0		
<u>Community Action</u>								
<i>Contracts, Grants, Sub.</i>	76,338	76,338	76,338	76,338	76,338	0	0.0%	
Net County Cost	76,338	76,338	76,338	76,338	76,338	0		
<u>Council on Aging</u>								
<i>Contracts, Grants, Sub.</i>	265,837	264,282	264,282	264,282	264,282	0	0.0%	
<i>Revenues</i>	233,337	231,782	231,782	231,782	231,782	0	0.0%	
Net County Cost	32,500	32,500	32,500	32,500	32,500	0		
<u>Union Regional Medical</u>								
<i>Revenues</i>	1,904,962	1,700,000	1,796,275	1,850,618	1,850,618	150,618	8.9%	
Net County Cost	(1,904,962)	(1,700,000)	(1,796,275)	(1,850,618)	(1,850,618)	(150,618)		
<u>Criminal Justice Part.</u>								
<i>Contracts, Grants, Sub.</i>	0	100,816	100,816	100,816	100,816	0	0.0%	
<i>Revenues</i>	0	100,816	100,816	100,816	100,816	0	0.0%	
Net County Cost	0	0	0	0	0	0		
Total Expenditures	1,114,656	1,318,411	1,289,711	1,314,916	1,278,416	(39,995)	-3.0%	0
Total Revenues	2,525,568	2,521,879	2,582,733	2,612,392	2,612,392	90,513	3.6%	0
Net County Cost	(1,410,912)	(1,203,468)	(1,293,022)	(1,297,476)	(1,333,976)	(130,508)	10.8%	0

MISSION STATEMENT

AGENCY PROGRAMS

- School Current Expense
- School Capital Outlay
- School Debt Service

FY2005 MAJOR OUTCOMES

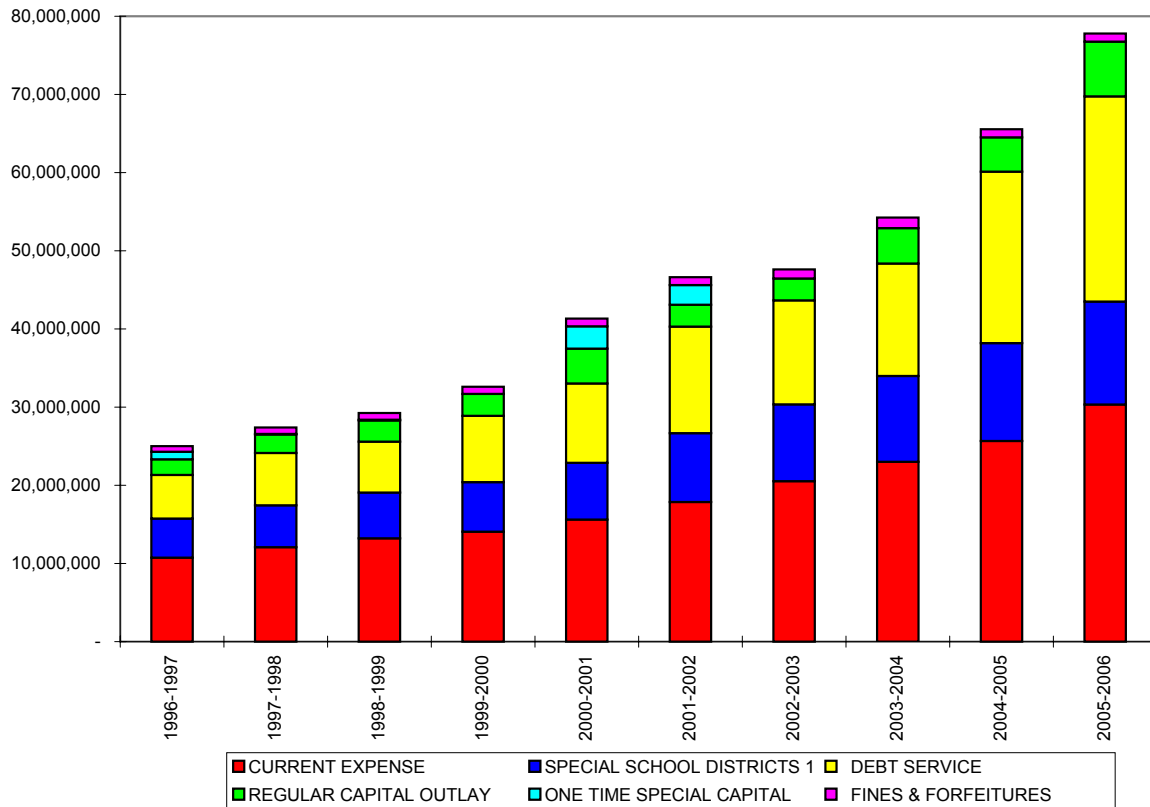
FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% 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	0	0	0	0	0	-	
Other	57,300,694	51,229,553	52,422,564	63,409,625	63,583,934	12,354,381	24.1%	
Total	57,300,694	51,229,553	52,422,564	63,409,625	63,583,934	12,354,381	24.1%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	16,522,331	1,017,775	1,104,000	1,100,000	1,100,000	82,225	8.1%	
Total	16,522,331	1,017,775	1,104,000	1,100,000	1,100,000	82,225	8.1%	0
Net County Cost	40,778,363	50,211,778	51,318,564	62,309,625	62,483,934	12,272,156	24.4%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</u>		<u>VARIANCE</u>	<u>% INC./ DEC.</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>			
<u>School Current Expense</u>								
Contracts, Grants, Sub.	22,908,030	25,617,925	25,617,925	31,995,713	30,325,987	4,708,062	18.4%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	22,908,030	25,617,925	25,617,925	31,995,713	30,325,987	4,708,062		0
	<i>Increase of 10% over FY05 base plus estimated new facility occupancy costs (\$2,146,269)</i>							
<u>School Capital Outlay</u>								
Interfund Transfers	4,532,478	4,345,006	4,386,407	7,907,887	7,000,000	2,654,994	61.1%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	4,532,478	4,345,006	4,386,407	7,907,887	7,000,000	2,654,994		0
<u>Education Planning</u>								
Operating Expense	92,500	0	48,410	0	0	0	-	
Revenues	0	0	0	0	0	0	-	
Net County Cost	92,500	0	48,410	0	0	0		0
<u>School Debt Service</u>								
Debt Service	13,464,776	15,862,253	13,845,426	22,217,119	22,217,119	6,354,866	40.1%	
Interfund Transfers	706,770	5,404,369	8,090,163	1,280,906	4,032,828	(1,371,541)		
Revenues	1,227,857	1,017,775	1,104,000	1,100,000	1,100,000	82,225	8.1%	
Net County Cost	12,943,689	20,248,847	20,831,589	22,398,025	25,149,947	4,901,100		0
	<i>Original FY06 amount of \$22.4MM representing debt service management plan requirements (12 cents and 23% of sales tax), plus 3.5c tax increase (\$4,898,191) less new facility occupancy costs (\$2,146,269)</i>							
<u>School Debt Srv-Refundings</u>								
Debt Service	15,386,480	0	434,233	8,000	8,000	8,000	#DIV/0!	
Interfund Transfers	209,660	0	0	0	0	0		
Revenues	15,294,474	0	0	0	0	0	-	
Net County Cost	301,666	0	434,233	8,000	8,000	8,000		0
Total Expenditures	57,300,694	51,229,553	52,422,564	63,409,625	63,583,934	12,354,381	24.1%	0
Total Revenues	16,522,331	1,017,775	1,104,000	1,100,000	1,100,000	82,225	8.1%	0
Net County Cost	40,778,363	50,211,778	51,318,564	62,309,625	62,483,934	12,272,156	24.4%	0

TOTAL SCHOOLS FUNDING

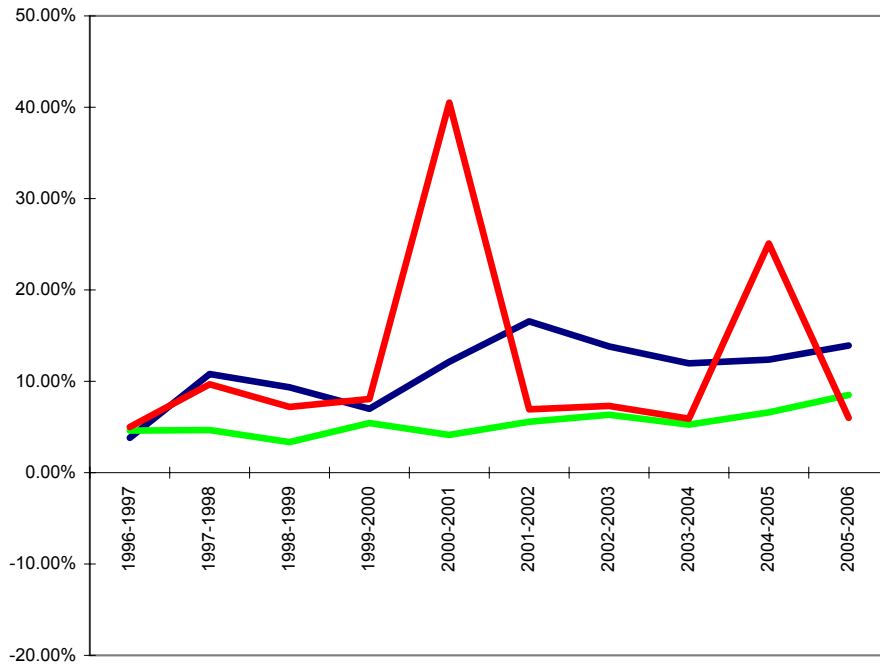


FISCAL YEAR	CURRENT EXPENSE	SPECIAL SCHOOL DISTRICTS ¹	DEBT SERVICE	REGULAR CAPITAL OUTLAY	ONE TIME SPECIAL CAPITAL	TOTAL COUNTY CONTRIBUTION TO SCHOOLS	FINES & FORFEITURES	TOTAL FUNDING
1996-1997	10,740,510	4,997,725	5,582,995	2,000,000	961,868	24,283,098	727,245	25,010,343
1997-1998	12,078,322	5,359,048	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	23,000,530	10,980,115	14,381,206	4,532,478	?	52,894,329	1,353,650	54,247,979
2004-2005	25,666,335	12,517,700	21,935,589	4,386,407	?	64,506,031	1,041,280	65,547,311
2005-2006	30,325,987	13,171,800	26,249,947	7,000,000	?	76,747,734	1,041,000	77,788,734

NOTE: This schedule excludes bond funds

(1) - Amounts for fiscal years ending 1997 to 2004 represent actual payments to the Schools, the General Capital Project Fund for Education, and / or the School Debt Service Sinking Fund. The amount shown for fiscal years ending 2005 and 2006 are estimated year end amounts.

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



— CURRENT EXPENSE PERCENT INCREASE — STUDENT POPULATION PERCENT INCREASE — ASSESSED VALUE PERCENT INCREASE

	CURRENT EXPENSE	SPECIAL SCHOOL DISTRICTS ¹	TOTAL AVAILABLE CURRENT EXPENSE	CURRENT EXPENSE PERCENT INCREASE	CURRENT EXPENSE PER STUDENT	CURRENT EXPENSE PERCENT INCREASE	STUDENT ² POPULATION	STUDENT POPULATION PERCENT INCREASE	ASSESSED VALUE IN MILLIONS	ASSESSED VALUE PERCENT INCREASE
1995-1996	10,450,000	4,710,105	15,160,105		823		18,416		4,729,065	
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	23,000,530	10,980,115	33,980,645	11.97%	1,257	6.37%	27,031	5.26%	10,770,780	5.91%
2004-2005	25,666,335	12,517,700	38,184,035	12.37%	1,325	5.41%	28,815	6.60%	13,472,966	25.09%
2005-2006	30,325,987	13,171,800	43,497,787	13.92%	1,391	4.99%	31,266	8.51%	14,280,773	6.00%

(1) - Amounts for fiscal years ending 1996 to 2004 represent actual payments to the Schools. The amounts shown for the fiscal years ending 2005 and 2006 are the estimated year end amounts.

(2) - Student population source UCPS

MISSION STATEMENT

AGENCY PROGRAMS

- Community College
- Community College-Operations
- Literacy Council

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	0	0	6,171	0	0	0	-	
Capital	0	0	0	0	0	0	-	
Other	2,253,888	1,065,589	1,065,589	1,263,295	1,217,795	152,206	14.3%	
Total	2,253,888	1,065,589	1,071,760	1,263,295	1,217,795	152,206	14.3%	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	2,253,888	1,065,589	1,071,760	1,263,295	1,217,795	152,206	14.3%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in other expense is mainly due to equipping the new Conference Center at South Piedmont Community College's Union County campus (\$145K).

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Community College</u>								
Other Contracted Service:	0	0	6,171	0	0	0	-	
Capital Outlay	1,291,686	0	0	0	0	0	-	
Debt Service	293,202	297,724	297,724	295,295	295,295	(2,429)	-0.8%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	1,584,888	297,724	303,895	295,295	295,295	(2,429)		
<u>Community College-Op</u>								
Contracts, Grants, Sub.	667,000	765,865	765,865	965,500	920,500	154,635	20.2%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	667,000	765,865	765,865	965,500	920,500	154,635		
<u>Literacy Council</u>								
Contracts, Grants, Sub.	2,000	2,000	2,000	2,500	2,000	0	0.0%	
Revenues	0	0	0	0	0	0	-	
Net County Cost	2,000	2,000	2,000	2,500	2,000	0		
Total Expenditures	2,253,888	1,065,589	1,071,760	1,263,295	1,217,795	152,206	14.3%	0
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	2,253,888	1,065,589	1,071,760	1,263,295	1,217,795	152,206	14.3%	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

FY2006 MAJOR OUTCOMES

Using a combination of print, audiovisual, and electronic resources, to provide current, reliable information, delivered promptly and in formats accessible to the users

Using a combination of purchasing and leasing, to provide current popular reading materials for all ages

To provide programs, services, and materials for preschool children and their caregivers to encourage reading and learning readiness

To provide programs and services to educate and assimilate Hispanic residents into Union County society

To provide programs and services for teenagers

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	2,427,558	2,542,565	2,580,859	2,769,217	2,648,599	106,034	4.2%	
Operating	714,483	823,750	814,312	1,059,374	940,695	116,945	14.2%	
Capital	30,876	13,915	0	65,640	65,640	51,725	371.7%	
Other	180,408	183,191	183,191	181,696	181,696	(1,495)	-0.8%	
Total	3,353,325	3,563,421	3,578,362	4,075,927	3,836,630	273,209	7.7%	0
<i>Revenues</i>								
State/Federal	215,685	197,890	197,057	171,510	171,510	(26,380)	-13.3%	
Other	128,517	99,205	158,695	132,400	132,400	33,195	33.5%	
Total	344,202	297,095	355,752	303,910	303,910	6,815	2.3%	0
Net County Cost	3,009,123	3,266,326	3,222,610	3,772,017	3,532,720	266,394	8.2%	0
<i>Positions</i>								
Full-time Equivalency	50.0	51.3	51.3	55.3	52.3	1.0	1.9%	
Part-time Equivalency	14.2	13.8	13.8	13.1	13.1	(0.7)	-5.3%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable FY05 compensation adjustments (\$21.8K) and an additional position (\$35.3K) and higher FY06 health benefit costs (\$49K). Operating expense increase is due to replacing computers (\$59K), updating nonfiction collection (\$46K) and higher property and casualty insurance premiums (\$5K). Capital outlay for FY06 includes funds to replace 2 servers and microfilm reader/printer and to expand the Union West parking lot.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	1,846,316	1,924,888	1,942,520	2,054,151	1,967,027	42,139	2.2%	
	<i>Increase due to FY05 compensation adjustments (\$17.3K) and an additional Library Assistant position (\$24.9K)</i>							
Employee Benefits	581,242	617,677	638,339	715,066	681,572	63,895	10.3%	
	<i>Increase due to benefits for FY05 compensation adjustments (\$4.5K), an additional Library Assistant position (\$10.4K) and higher FY06 health benefits costs (\$49K)</i>							
Total Personal Services	2,427,558	2,542,565	2,580,859	2,769,217	2,648,599	106,034	4.2%	0
Operating Expenditures								
Operating Supplies	525,631	619,234	614,990	840,580	721,901	102,667	16.6%	
	<i>Increase due to replacing 1/3 of computers (\$59.6K), to update nonfiction collection (\$46K) net of decrease for one time expenditures in FY05 (\$3K)</i>							
Travel & Subsistence	7,060	5,390	7,800	8,670	8,670	3,280	60.9%	
	<i>Increase due to additional travel within the county</i>							
Communications & Utilities	61,833	68,800	63,600	71,100	71,100	2,300	3.3%	
	<i>Increase due to mailings for overdue books</i>							
Maintenance & Repairs	54,846	64,660	57,450	65,483	65,483	823	1.3%	
Professional Services	11,044	8,600	8,380	8,990	8,990	390	4.5%	
Other Contracted Services	3,488	2,053	4,260	2,410	2,410	357	17.4%	
Rentals	25,154	24,500	25,840	26,490	26,490	1,990	8.1%	
Insurance & Bonding	25,427	30,513	31,992	35,651	35,651	5,138	16.8%	
	<i>Increase due to higher property and casualty insurance premiums</i>							
Total Operating Exps.	714,483	823,750	814,312	1,059,374	940,695	116,945	14.2%	0
Capital Outlay								
Office Furniture & Equip.	16,977	13,915	0	0	0	(13,915)	-100.0%	
Vehicles	13,899	0	0	0	0	0	-	
Other Equipment	0	0	0	25,640	25,640	25,640	#DIV/0!	
	<i>Replace 2 servers (\$10.1K) and 1 microfilm reader/printer (\$15.5K)</i>							
Buildings & Improvements	0	0	0	40,000	40,000	40,000	#DIV/0!	
	<i>Union West parking lot expansion</i>							
Total Capital Outlay	30,876	13,915	0	65,640	65,640	51,725	371.7%	0
Debt Service	180,408	183,191	183,191	181,696	181,696	(1,495)	-0.8%	0
Total Expenditures	3,353,325	3,563,421	3,578,362	4,075,927	3,836,630	273,209	7.7%	0
Total Revenues	344,202	297,095	355,752	303,910	303,910	6,815	2.3%	0
	<i>Increase due to department service charges and contributions (\$28.8K) net of grant in FY05 (\$22K)</i>							
Net County Cost	3,009,123	3,266,326	3,222,610	3,772,017	3,532,720	266,394	8.2%	0

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	

FY2006 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.
- 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

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	766,393	796,963	740,485	860,621	860,621	63,658	8.0%	
Operating	382,149	353,711	337,785	378,970	374,470	20,759	5.9%	
Capital	545,639	154,027	138,553	167,265	87,565	(66,462)	-43.1%	
Other	678,350	1,034,175	1,034,175	1,625,851	1,625,851	591,676	57.2%	
Total	2,372,531	2,338,876	2,250,998	3,032,707	2,948,507	609,631	26.1%	0
<i>Revenues</i>								
State/Federal	0	25,000	25,000	5,000	5,000	(20,000)	-80.0%	
Other	386,904	341,100	415,291	412,800	412,800	71,700	21.0%	
Total	386,904	366,100	440,291	417,800	417,800	51,700	14.1%	0
Net County Cost	1,985,627	1,972,776	1,810,707	2,614,907	2,530,707	557,931	28.3%	0
<i>Positions</i>								
Full-time Equivalency	14.0	14.0	14.0	16.0	16.0	2.0	14.3%	
Part-time Equivalency	9.4	9.4	9.4	9.4	9.4	(0.0)	-0.1%	

BUDGET HIGHLIGHTS

Personnel expense increase is attributable FY05 compensation adjustments (\$15.9K), two additional positions (partial year, \$39.7K) and higher FY06 health benefit costs (\$8.1K). The increase in operating expense is due to survey for Jesse Helms Park (\$45K) net of one time items in FY05. Capital outlay includes a replacement truck and maintenance utility vehicle (\$29.5K), heavy duty lift (\$7.2K), repairs to the day use area parking lot and retaining wall (\$29.5K) and master plan updates (\$21.4K).

	<u>FY 03-04</u> <u>ACTUAL</u>	<u>*****FY 04-05*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 05-06*****</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	597,435	611,939	570,441	654,379	654,379	42,440	6.9%	
				<i>Increase due to FY05 compensation adjustments (\$13.5K), a Park Attendant position (60% of year, \$15.4K) and a Superintendent of Parks position (34% of year, \$13.6K)</i>				
Employee Benefits	168,958	185,024	170,044	206,242	206,242	21,218	11.5%	
				<i>Increase due benefits for FY05 compensation adjustments (\$2.4K), benefits for new positions (\$10.7K) and higher FY06 health benefit costs (\$8.1K)</i>				
Total Personal Services	766,393	796,963	740,485	860,621	860,621	63,658	8.0%	0
<i>Operating Expenditures</i>								
Operating Supplies	89,597	99,420	98,845	112,600	108,100	8,680	8.7%	
				<i>Increase due to tent replacement (\$3K) and picnic tables (\$6K)</i>				
Travel & Subsistence	4,816	6,800	3,911	5,450	5,450	(1,350)	-19.9%	
Communications & Utilities	66,320	76,984	66,560	70,880	70,880	(6,104)	-7.9%	
				<i>Decrease due to utilities (\$8K)</i>				
Maintenance & Repairs	131,637	88,978	93,680	66,940	66,940	(22,038)	-24.8%	
				<i>Decrease due to purchase of picnic tables in FY05 (\$24K)</i>				
Professional Services	66,320	49,208	43,178	83,735	83,735	34,527	70.2%	
				<i>Increase due to survey for Jesse Helms Park (\$45K) net of one time items in FY05 (\$10.5K)</i>				
Other Contracted Services	3,577	7,910	6,467	6,500	6,500	(1,410)	-17.8%	
				<i>Decrease due to reduction in advertising (\$1K)</i>				
Transportation	635	1,338	600	5,325	5,325	3,987	298.0%	
				<i>Increase due to higher transportation costs (\$4K)</i>				
Rentals	4,981	7,000	6,830	7,800	7,800	800	11.4%	
Insurance & Bonding	14,266	16,073	17,714	19,740	19,740	3,667	22.8%	
				<i>Increase due to higher property and casualty insurance premiums</i>				
Total Operating Exps.	382,149	353,711	337,785	378,970	374,470	20,759	5.9%	0
<i>Capital Outlay</i>								
Office Furniture & Equip.	0	6,000	6,000	0	0	(6,000)	-100.0%	
Vehicles	19,906	0	0	99,400	19,700	19,700	#DIV/0!	
				<i>Replacement truck (\$19.7K)</i>				
Other Equipment	9,833	89,126	80,689	17,000	17,000	(72,126)	-80.9%	
				<i>Replacement maintenance utility vehicle (\$9.8K) and heavy duty lift (\$7.2K)</i>				
Land & Land Impr.	492,369	50,292	40,824	50,865	50,865	573	1.1%	
				<i>Repairing / sealing day use are parking lot (\$18.5K), replace day use area retaining wall (\$11K) and update master plans (\$21.4K)</i>				
Buildings & Improvements	23,531	8,609	11,040	0	0	(8,609)	-100.0%	
Total Capital Outlay	545,639	154,027	138,553	167,265	87,565	(66,462)	-43.1%	0
Contracts, Grants, Sub.	214,317	260,683	260,683	225,000	225,000	(35,683)	-13.7%	0
				<i>Athletic Association Community Grant funds</i>				
Debt Services	24,033	23,492	23,492	22,851	22,851	(641)	-2.7%	0
Interfund Transfers	440,000	750,000	750,000	1,378,000	1,378,000	628,000	83.7%	0
				<i>Contributions to 5-year CIP and federal / State grant matches</i>				
Total Expenditures	2,372,531	2,338,876	2,250,998	3,032,707	2,948,507	609,631	26.1%	0
Total Revenues	386,904	366,100	440,291	417,800	417,800	51,700	14.1%	0
				<i>Increase due to higher anticipated department service charges (\$71.7K) net of one time grant in FY05 (\$20K)</i>				
Net County Cost	1,985,627	1,972,776	1,810,707	2,614,907	2,530,707	557,931	28.3%	0

CULTURAL AND RECREATIONAL

OUTSIDE AGENCIES

MISSION STATEMENT

AGENCY PROGRAMS

Arts Council	Union Symphony Orchestra League
Historical Properties	Andrew Jackson Historical Foundation

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		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	56,000	55,000	55,000	74,000	55,000	0	0.0%	
Total	56,000	55,000	55,000	74,000	55,000	0	0.0%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	952	700	275	700	700	0	0.0%	
Total	952	700	275	700	700	0	0.0%	0
Net County Cost	55,048	54,300	54,725	73,300	54,300	0	0.0%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<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		
<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>	952	700	275	700	700	0	0.0%	
Net County Cost	4,048	4,300	4,725	6,300	4,300	0		
<u>Union Symphony</u>								
<i>Contracts, Grants, Sub.</i>	1,000	0	0	2,000	0	0	-	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	1,000	0	0	2,000	0	0		
<u>A. Jackson Hist. Found.</u>								
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	10,000	5,000	0	0.0%	
<i>Revenues</i>	0	0	0	0	0	0	-	
Net County Cost	5,000	5,000	5,000	10,000	5,000	0		
Total Expenditures	56,000	55,000	55,000	74,000	55,000	0	0.0%	0
Total Revenues	952	700	275	700	700	0	0.0%	0
Net County Cost	55,048	54,300	54,725	73,300	54,300	0	0.0%	0

GENERAL FUND NONDEPARTMENTAL

10-593000

MISSION STATEMENT

Budget funds to be re-allocated to departments for pay plan and merit adjustments, health insurance adjustments, unemployment claims, and non-preventable vehicle accident costs. Contingency funds for unanticipated departmental items are also included.

AGENCY PROGRAMS

Contingency Nondepartmental

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	(9,170)	0	1,251,856	1,251,856	1,261,026	-13751.6%	
Operating	0	21,866	5,314	50,000	50,000	28,134	128.7%	
Capital	0	0	0	0	0	0	-	
Other	0	317,908	0	500,000	500,000	182,092	57.3%	
Total	0	330,604	5,314	1,801,856	1,801,856	1,471,252	445.0%	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	0	330,604	5,314	1,801,856	1,801,856	1,471,252	445.0%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expenditures are attributable to the unallocated and recommended FY06 pay plan and merit adjustments of 4% (\$1.211M), and unallocated and anticipated unemployment claims cost (\$50K). Operating expenditures are attributable to the unallocated and anticipated non-preventable vehicle accident repair costs (\$50K). Contingency funds for FY06 are also included (\$500K).

GENERAL FUND NONDEPARTMENTAL

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	0	(105,848)	0	1,014,631	1,014,631	1,120,479	-1058.6%	(105,848)
				<i>FY06 compensation adjustments of 4% for the General Fund departments (\$1MM)</i>				
Employee Benefits	0	96,678	0	237,225	237,225	140,547	145.4%	142,165
				<i>Benefits for proposed FY06 compensation adjustments for the General Fund departments (\$187K)</i>				
				<i>and estimated unemployment claims (\$50K)</i>				
Total Personal Services	0	(9,170)	0	1,251,856	1,251,856	1,261,026	-13751.6%	36,317
<i>Operating Expenditures</i>								
Maintenance & Repairs	0	16,553	0	50,000	50,000	33,447	202.1%	50,000
				<i>Anticipated non-preventable vehicle accident repair costs</i>				
Insurance & Bonding	0	5,313	5,314	0	0	(5,313)	-100.0%	0
Total Operating Exps.	0	21,866	5,314	50,000	50,000	28,134	128.7%	50,000
<i>Contingency</i>								
	0	317,908	0	500,000	500,000	182,092	57.3%	500,000
				<i>General Fund Contingency appropriation funds (\$500K)</i>				
Total Expenditures	0	330,604	5,314	1,801,856	1,801,856	1,471,252	445.0%	586,317
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	0	330,604	5,314	1,801,856	1,801,856	1,471,252	445.0%	586,317

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

FY2006 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 meet 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 03-04	*****FY 04-05*****		*****FY 05-06*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	4,011,093	4,473,424	4,204,388	4,810,860	4,737,665	264,241	5.9%	
Operating	5,550,188	5,956,822	5,775,960	6,196,765	6,188,475	231,653	3.9%	
Capital	793,576	1,263,695	794,840	1,157,450	500,450	(763,245)	-60.4%	
Other	23,509,373	17,823,174	17,861,281	25,156,951	25,156,951	7,333,777	41.1%	
Total	33,864,230	29,517,115	28,636,469	37,322,026	36,583,541	7,066,426	23.9%	0
<i>Revenues</i>								
State/Federal	115,000	0	0	0	0	0	-	
Other	26,056,791	20,929,154	26,987,870	26,194,620	26,194,620	5,265,466	25.2%	
Total	26,171,791	20,929,154	26,987,870	26,194,620	26,194,620	5,265,466	25.2%	0
Net County Cost	7,692,439	8,587,961	1,648,599	11,127,406	10,388,921	1,800,960	21.0%	0
<i>Positions</i>								
Full-time Equivalency	88.9	88.9	88.9	94.9	92.9	4.0	4.5%	
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to 4 additional positions (\$149.3K), FY05 and proposed FY06 compensation adjustments (\$54.9K) and higher FY06 health benefit costs (\$60.1K). Operating expenses increase is mainly due to water purchases from Catawba WTP, higher cost of utilities net of decreases for water quality assistance service study and sewer treatment flows with the City of Monroe. Capital Outlay includes various asset additions and replacements. Other expense increase is due to FY06's increased transfer to the Water & Sewer CPO Fund (\$10M in FY05 to \$17.5M in FY06).

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	3,026,029	3,345,194	3,109,010	3,555,204	3,503,179	157,985	4.7%	
	<i>Increase due to 4 additional positions (\$106.5K) and FY05 and proposed FY06 compensation adjustments of 4% (\$51.5K)</i>							
Employee Benefits	985,064	1,128,230	1,095,378	1,255,656	1,234,486	106,256	9.4%	
	<i>Increase due benefits for additional positions (\$42.8K), FY05 and proposed FY06 compensation adjustments (\$3.4K) and higher FY06 health benefit costs (\$60.1K)</i>							
Total Personal Services	4,011,093	4,473,424	4,204,388	4,810,860	4,737,665	264,241	5.9%	0
Operating Expenditures								
Operating Supplies	2,238,855	2,288,037	2,322,500	2,572,130	2,568,020	279,983	12.2%	
	<i>Increase due mainly to water purchases from Catawba WTP</i>							
Travel & Subsistence	15,954	27,250	26,520	27,240	27,240	(10)	0.0%	
Communications & Utilities	873,143	944,040	922,510	1,003,255	1,002,775	58,735	6.2%	
	<i>Increase due to higher communication and utility estimates (\$53K) and higher postage rates (\$5.7K)</i>							
Maintenance & Repairs	914,495	994,220	945,030	992,630	988,930	(5,290)	-0.5%	
Professional Services	495,750	514,010	448,800	484,480	484,480	(29,530)	-5.7%	
	<i>Decrease due to water quality assistance service study</i>							
Other Contracted Services	932,151	1,091,774	1,018,150	1,023,620	1,023,620	(68,154)	-6.2%	
	<i>Decrease mainly due sewer treatment flows with the City of Monroe</i>							
Rentals	6,366	17,600	12,200	15,700	15,700	(1,900)	-10.8%	
Insurance & Bonding	73,474	79,891	80,250	77,710	77,710	(2,181)	-2.7%	
Total Operating Exps.	5,550,188	5,956,822	5,775,960	6,196,765	6,188,475	231,653	3.9%	0
Capital Outlay								
Office Furniture & Equip.	0	91,847	91,850	147,450	42,450	(49,397)	-53.8%	
	<i>Harris Executive Information System (\$8.8K), replace GIS server (\$20K), and upgrade L2000 Unix memory and operating system (\$13.7K)</i>							
Vehicles	356,496	375,994	294,520	466,500	255,000	(120,994)	-32.2%	
	<i>Replacement 1/2 ton truck (\$25K), additional 1/2 ton truck for additional Construction Inspector position (\$25K) and replacement jet-vac combination truck with tilt debris tank (\$205K)</i>							
Other Equipment	324,435	320,350	213,970	388,500	48,000	(272,350)	-85.0%	
	<i>Replacement generator (\$35.5K) and replacement lawn mower (\$12.5K)</i>							
Land & Land Impr.	82,533	299,504	49,500	0	0	(299,504)	-100.0%	
Buildings & Improvements	0	176,000	145,000	155,000	155,000	(21,000)	-11.9%	
	<i>Replace roof liner at Operations Center (\$70K) and Stations #1 and #2 by-pass pump connections and line-stops (\$85K)</i>							
CIP	30,112	0	0	0	0	0	-	
Total Capital Outlay	793,576	1,263,695	794,840	1,157,450	500,450	(763,245)	-60.4%	0
Contracts, Grants, Sub.	164,153	164,154	164,160	164,160	164,160	6	0.0%	0
Debt Service	11,127,052	7,634,819	7,697,121	7,276,791	7,276,791	(358,028)	-4.7%	0
Contingency	0	24,201	0	216,000	216,000	191,799	792.5%	0
IFT	12,218,168	10,000,000	10,000,000	17,500,000	17,500,000	7,500,000	75.0%	0
	<i>Interfund transfer to Water and Sewer CPO for CIP projects</i>							
Total Expenditures	33,864,230	29,517,115	28,636,469	37,322,026	36,583,541	7,066,426	23.9%	0
Total Revenues	26,171,791	20,929,154	26,987,870	26,194,620	26,194,620	5,265,466	25.2%	0
	<i>Increase due to higher FY05 estimates and conservative FY06 growth estimates for Water Sales (\$1.5MM), Sewer Service Charges (\$1.4MM) and Water & Sewer Tap Fees (\$1.7MM) and higher investment earnings estimates (\$408K)</i>							
Net County Cost	7,692,439	8,587,961	1,648,599	11,127,406	10,388,921	1,800,960	21.0%	0

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	

FY2006 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 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	789,254	843,389	790,732	858,289	858,289	14,900	1.8%	
Operating	1,843,834	2,196,566	1,998,942	2,066,975	2,066,975	(129,591)	-5.9%	
Capital	135,988	366,648	48,490	1,218,500	1,218,500	851,852	232.3%	
Other	0	50,000	0	0	0	(50,000)	-100.0%	
Total	2,769,076	3,456,603	2,838,164	4,143,764	4,143,764	687,161	19.9%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	2,823,776	3,145,142	3,025,394	3,140,690	3,268,690	123,548	3.9%	
Total	2,823,776	3,145,142	3,025,394	3,140,690	3,268,690	123,548	3.9%	0
Net County Cost	(54,700)	311,461	(187,230)	1,003,074	875,074	563,613	181.0%	0
<i>Positions</i>								
Full-time Equivalency	13.8	13.8	13.8	13.8	13.8	-	0.0%	
Part-time Equivalency	8.0	7.8	7.8	7.8	7.8	-	0.0%	

BUDGET HIGHLIGHTS

The increase in personnel expenses is due to FY05 and proposed FY06 compensation and adjustments (\$5K) and higher FY06 health benefit costs (\$9.9K). Decrease in operating expenses is due mainly to budget estimates reductions to more accurately reflect MSW disposal & transportation (\$106K) and maintenance and repairs estimates (\$23K). Capital outlay includes digital dash-mount camera (\$7.5K), capping of closed C&D cells (\$963K) and construction of new C&D cells (\$248K). The increase in revenues is principally due to proposed higher tipping rates.

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	600,771	645,792	601,080	649,980	649,980	4,188	0.6%	
								<i>Increase due to FY05 and proposed FY06 compensation adjustments of 4%</i>
Employee Benefits	188,483	197,597	189,652	208,309	208,309	10,712	5.4%	
								<i>Increase due to benefits for FY05 and proposed FY06 compensation adjustments (\$.8K) and higher FY06 health benefit costs (\$9.9K)</i>
Total Personal Services	789,254	843,389	790,732	858,289	858,289	14,900	1.8%	0
Operating Expenditures								
Operating Supplies	23,869	27,770	19,900	28,030	28,030	260	0.9%	
Travel & Subsistence	1,599	4,400	4,400	4,400	4,400	0	0.0%	
Communications & Utilities	26,046	29,635	24,540	25,935	25,935	(3,700)	-12.5%	
								<i>Decrease due to FY05 utility usage estimates</i>
Maintenance & Repairs	141,671	199,602	165,940	176,810	176,810	(22,792)	-11.4%	
								<i>Decrease due to FY05 maintenance and repairs estimates</i>
Professional Services	1,595,347	1,900,650	1,750,650	1,794,400	1,794,400	(106,250)	-5.6%	
								<i>Includes funds for MSW disposal and transportation (\$1.54MM), scrap tire disposal (\$160K), and other miscellaneous services (\$100K)</i>
Other Contracted Services	6,393	6,520	6,662	6,520	6,520	0	0.0%	
Rentals	8,565	10,800	10,390	10,400	10,400	(400)	-3.7%	
Insurance & Bonding	40,344	17,189	16,460	20,480	20,480	3,291	19.1%	
								<i>Increase due to higher property and casualty insurance premiums</i>
Total Operating Exps.	1,843,834	2,196,566	1,998,942	2,066,975	2,066,975	(129,591)	-5.9%	0
Capital Outlay								
Vehicles	108,874	0	0	0	0	0	-	
Other Equipment	26,000	0	0	7,500	7,500	7,500	#DIV/0!	
								<i>Digital dash-mount camera</i>
Land & Land Impr.	1,114	366,648	48,490	1,211,000	1,211,000	844,352	230.3%	
								<i>Cap closed C&D cells (\$963K) and construct new C&D cells (\$248K)</i>
Total Capital Outlay	135,988	366,648	48,490	1,218,500	1,218,500	851,852	232.3%	0
Contingency/Non-Depart	0	50,000	0	0	0	(50,000)	-100.0%	0
Total Expenditures	2,769,076	3,456,603	2,838,164	4,143,764	4,143,764	687,161	19.9%	0
Total Revenues	2,823,776	3,145,142	3,025,394	3,140,690	3,268,690	123,548	3.9%	0
								<i>Increase due mainly to proposed higher rates for MSW (\$37 to \$38 / ton) and C&D (\$20 to \$24 / ton)</i>
Net County Cost	(54,700)	311,461	(187,230)	1,003,074	875,074	563,613	181.0%	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	

FY2006 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

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	61,412	101,069	99,066	102,488	102,488	1,419	1.4%	
Operating	2,794	97,951	77,327	25,200	25,200	(72,751)	-74.3%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	64,206	199,020	176,393	127,688	127,688	(71,332)	-35.8%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	108,406	154,820	132,193	127,688	127,688	(27,132)	-17.5%	
Total	108,406	154,820	132,193	127,688	127,688	(27,132)	-17.5%	0
Net County Cost	(44,200)	44,200	44,200	0	0	(44,200)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	1.3	1.3	1.3	1.3	1.3	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to the FY05 and proposed FY06 compensation adjustment of 4% and higher FY06 health benefit costs. The decrease in operating expenses is attributable to the one time development of stormwater fee database (\$30K) and GIS impervious surface identification (\$40K) in FY05.

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
<i>Personal Services</i>								
Salaries & Wages	46,734	78,187	76,800	78,669	78,669	482	0.6%	
Employee Benefits	14,678	22,882	22,266	23,819	23,819	937	4.1%	
Total Personal Services	61,412	101,069	99,066	102,488	102,488	1,419	1.4%	0
<i>Operating Expenditures</i>								
Operating Supplies	501	1,050	147	1,050	1,050	0	0.0%	
Travel & Subsistence	1,646	2,550	1,247	2,050	2,050	(500)	-19.6%	
Communications & Utilities	44	100	65	100	100	0	0.0%	
Maintenance & Repairs	0	0	0	500	500	500	#DIV/0!	
Professional Services	30	92,799	74,754	20,020	20,020	(72,779)	-78.4%	
Other Contracted Services	573	1,100	778	1,100	1,100	0	0.0%	
Insurance & Bonding	0	352	336	380	380	28	8.0%	
Total Operating Exps.	2,794	97,951	77,327	25,200	25,200	(72,751)	-74.3%	0
Total Expenditures	64,206	199,020	176,393	127,688	127,688	(71,332)	-35.8%	0
Total Revenues	108,406	154,820	132,193	127,688	127,688	(27,132)	-17.5%	0
Net County Cost	(44,200)	44,200	44,200	0	0	(44,200)	-100.0%	0

Revenues reflect the transfer from the General Fund

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	

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</u>		<u>VARIANCE</u>	<u>DEC.</u>	<u>% INC./</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</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	2,794,134	3,141,243	3,141,243	3,326,476	3,326,476	185,233	5.9%	
Total	2,794,134	3,141,243	3,141,243	3,326,476	3,326,476	185,233	5.9%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	2,694,225	3,121,685	3,121,685	3,326,476	3,326,476	204,791	6.6%	
Total	2,694,225	3,121,685	3,121,685	3,326,476	3,326,476	204,791	6.6%	0
Net County Cost	99,909	19,558	19,558	0	0	(19,558)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

VOLUNTEER FIRE DEPARTMENTS

DEPARTMENTS	*FY04-05*	FUND	*****FY05-06*****						
	FEE/TAX RATE	BALANCE 6/30/2004	COUNTY SUBSIDY	FIRE FEE / FIRE TAX	FEE/TAX RATE	OTHER SOURCES	TOTAL BUDGET	SHORT-FALL	ADOPTED
ALLENS CROSSRDS	50.00	2,595	21,600	49,230	50.00	12,729	125,775	39,621	
BAKERS	46.84	12,442	21,600	167,558	39.77	65,367	266,967	-	
BEAVER LANE	50.00	5,354	21,600	118,727	50.00	30,300	185,300	9,319	
FAIRVIEW	45.21	1,572	21,600	70,428	44.86	20,800	114,400	-	
GRIFFITH RD	50.00	708	21,600	30,392	47.22	18,300	71,000	-	
HEMBY BRIDGE (TAX)	<u>0.0427</u>	22,836	21,600	559,006	<u>0.0404</u>	196,558	800,000	-	
JACKSON	50.00	860	21,600	54,806	48.18	26,200	103,466	-	
LANES CREEK	50.00	674	21,600	53,417	50.00	7,000	98,250	15,559	
NEW SALEM	39.96	1,395	68,400	95,605	41.00	9,600	175,000	-	
PROVIDENCE	50.00	450	21,600	47,440	50.00	105,000	174,490	-	
SANDYRIDGE	50.00	3,033	21,600	70,723	50.00	24,950	120,306	-	
SPRINGS	38.49	6,014	37,200	116,547	33.09	13,550	173,311	-	
STACK RD	49.14	919	21,600	61,581	49.75	37,400	121,500	-	
STALLINGS (FEE)	50.00	402	21,600	38,370	50.00	-	60,372	-	
STALLINGS (TAX)	<u>0.0492</u>	94,313	0	469,078	<u>0.0390</u>	205,223	768,614	-	
UNIONVILLE	40.19	-	37,200	143,768	47.32	88,572	269,540	-	
WAXHAW	50.00	8,119	37,200	210,041	50.00	19,450	371,106	96,296	
WESLEY CHAP. (TAX)	<u>0.0140</u>	31,350	37,200	361,201	<u>0.0150</u>	217,662	647,413	-	
WINGATE	49.72	4,391	21,600	82,115	50.00	25,702	133,808	-	
Total Expenditures		197,427	498,000	2,800,033		1,124,363	4,780,618	160,795	
Net County Cost	N/A	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	

FY2006 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 03-04</u>	<u>*****FY 04-05*****</u>		<u>*****FY 05-06*****</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	155,351	208,625	161,843	220,118	220,118	11,493	5.5%	
Operating	418,437	417,581	476,960	410,910	410,910	(6,671)	-1.6%	
Capital	343,916	1,052,782	1,086,581	0	40,000	(1,012,782)	-96.2%	
Other	0	0	0	0	0	0	-	
Total	917,704	1,678,988	1,725,384	631,028	671,028	(1,007,960)	-60.0%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	998,865	1,024,411	1,084,610	1,049,210	1,049,210	24,799	2.4%	
Total	998,865	1,024,411	1,084,610	1,049,210	1,049,210	24,799	2.4%	0
Net County Cost	(81,161)	654,577	640,774	(418,182)	(378,182)	(1,032,759)	-157.8%	0
<i>Positions</i>								
Full-time Equivalency	3.0	4.0	4.0	4.0	4.0	-	0.0%	
Part-time Equivalency	-	-	-	-	-	-	-	

BUDGET HIGHLIGHTS

Personnel increase is attributable to FY05 and FY06 compensation adjustments (\$9.3K) and FY06 higher health benefits costs (\$2.2K). The decrease in operating expenses is due to one time telephone expenditures in FY05 (\$36K) net of increases in maintenance agreements (\$28K). The capital outlay is to upgrade the AS400 (\$40K). Revenues increases are mainly due to a higher investment earnings (\$18.7K) and an increase in 911 charge estimates (\$6K).

EMERGENCY TELEPHONE SYSTEM

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	115,024	153,853	118,060	161,678	161,678	7,825	5.1%	
						<i>Increase due to FY05 compensation adjustments (\$1.6K) and proposed FY06 compensation adjustments of 4% (\$6.2K)</i>		
Employee Benefits	40,327	54,772	43,783	58,440	58,440	3,668	6.7%	
						<i>Increase due to benefits for FY05 and FY06 compensation adjustments (\$1.5K) and higher FY06 health benefit costs (\$2.2K)</i>		
Total Personal Services	155,351	208,625	161,843	220,118	220,118	11,493	5.5%	0
Operating Expenditures								
Operating Supplies	40,270	9,000	15,175	9,170	9,170	170	1.9%	
Travel & Subsistence	1,927	2,510	610	2,510	2,510	0	0.0%	
Communications & Utilities	129,666	164,356	216,190	128,280	128,280	(36,076)	-21.9%	
						<i>Decrease due to one time telephone expenditures in FY05 (\$36K)</i>		
Maintenance & Repairs	83,884	76,958	84,120	105,350	105,350	28,392	36.9%	
						<i>Increase due to maintenance contracts on equipment (\$13K) and protocol software maintenance (\$15K)</i>		
Professional Services	1,990	1,500	60	1,500	1,500	0	0.0%	
Other Contracted Services	258	175	1,180	390	390	215	122.9%	
						<i>Advertising increase for personnel position</i>		
Rentals	159,571	162,036	158,680	162,650	162,650	614	0.4%	
Insurance & Bonding	871	1,046	945	1,060	1,060	14	1.3%	
Total Operating Exps.	418,437	417,581	476,960	410,910	410,910	(6,671)	-1.6%	0
Capital Outlay								
Office Furniture & Equip.	145,395	66,800	164,761	0	40,000	(26,800)	-40.1%	
						<i>Upgrade to AS400 (\$40K)</i>		
Other Equipment	198,521	985,982	921,820	0	0	(985,982)	-100.0%	
Total Capital Outlay	343,916	1,052,782	1,086,581	0	40,000	(1,012,782)	-96.2%	0
Total Expenditures	917,704	1,678,988	1,725,384	631,028	671,028	(1,007,960)	-60.0%	0
Total Revenues	998,865	1,024,411	1,084,610	1,049,210	1,049,210	24,799	2.4%	0
						<i>Increase due to higher investment earnings (\$18.7K) and an increase in 911 charge estimates (\$6K)</i>		
Net County Cost	(81,161)	654,577	640,774	(418,182)	(378,182)	(1,032,759)	-157.8%	0

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	Health Benefits	Property & Casualty
Pension Trust	Dental Benefits	

FY2006 MAJOR OUTCOMES

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

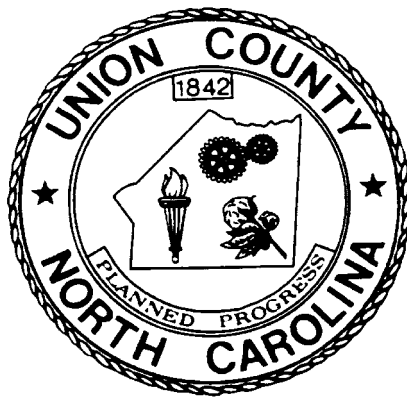
FINANCIAL SUMMARY

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	
Operating	5,922,814	7,024,817	6,625,216	8,031,970	7,894,375	869,558	12.4%	
Capital	0	0	0	0	0	0	-	
Other	0	0	0	0	0	0	-	
Total	5,922,814	7,024,817	6,625,216	8,031,970	7,894,375	869,558	12.4%	0
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	
Other	5,362,310	6,804,289	6,846,883	7,825,701	7,684,962	880,673	12.9%	
Total	5,362,310	6,804,289	6,846,883	7,825,701	7,684,962	880,673	12.9%	0
Net County Cost	560,504	220,528	(221,667)	206,269	209,413	(11,115)	-5.0%	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

INTERNAL SERVICE & PENSION TRUST FUNDS

	FY 03-04	*****FY 04-05*****		*****FY 05-06*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Workers' Compensation</u>								
<u>Expenditures</u>								
Administration, Legal Fees	114,202	110,392	101,814	112,000	112,000	1,608	1.5%	
Claims and Charges	558,579	300,000	310,142	390,000	390,000	90,000	30.0%	
Other Operating Costs	11,382	10,850	6,674	10,850	10,850	0	0.0%	
<u>Revenues</u>								
Investment Income	17,667	53,595	60,419	61,022	61,022	7,427		
Other Revenues	169,096	0	0	0	0	0		
Net County Cost	497,400	367,647	358,211	451,828	451,828	84,181	22.9%	0
<u>Pension Trust</u>								
<u>Expenditures</u>								
Separation Allowance	455,375	448,255	511,700	501,780	493,459	45,204	10.1%	
<u>Revenues</u>								
Employer Contributions	419,405	451,533	430,517	467,118	458,797	7,264	1.6%	
Investment Income	8,864	26,987	34,319	34,662	34,662	7,675	28.4%	
Net County Cost	27,106	(30,265)	46,864	0	0	30,265	-100.0%	0
<u>Health Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	277,361	288,000	296,000	339,916	332,939	44,939	15.6%	
Claims and Charges	3,786,345	4,541,000	4,010,000	5,212,319	5,105,345	564,345	12.4%	
Purchased Insurance	359,131	309,000	315,000	361,734	354,311	45,311	14.7%	
<u>Revenues</u>								
Employer Contributions	3,595,205	4,418,802	4,418,784	5,164,856	5,058,856	640,054	14.5%	
Member Contributions	713,422	832,000	812,000	946,138	926,720	94,720	11.4%	
Investment Income	4,068	11,239	8,719	8,806	8,806	(2,433)	-21.6%	
Other Revenue	4,600	0	0	0	0	0	-	
Net County Cost	105,542	(124,041)	(618,503)	(205,831)	(201,787)	(77,746)	62.7%	0
<u>Dental Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	19,405	19,800	21,200	21,730	21,730	1,930	9.7%	
Claims and Charges	341,034	369,360	355,000	382,300	374,400	5,040	1.4%	
<u>Revenues</u>								
Employer Contributions	236,835	278,914	285,565	339,149	332,149	53,235	19.1%	
Member Contributions	105,841	101,200	95,300	101,000	101,000	(200)	-0.2%	
Investment Income	495	1,859	1,168	1,179	1,179	(680)	-36.6%	
Net County Cost	17,268	7,187	(5,833)	(37,298)	(38,198)	(45,385)	-631.5%	0
<u>Property & Casualty</u>								
<u>Expenditures</u>								
Claims and Charges	0	628,160	697,686	699,341	699,341	71,181	11.3%	
<u>Revenues</u>								
County Contributions	0	628,160	697,686	699,341	699,341	71,181	11.3%	
Other Revenues	86,812	0	0	0	0	0	-	
Investment Income	0	0	2,406	2,430	2,430	2,430	#DIV/0!	
Net County Cost	(86,812)	0	(2,406)	(2,430)	(2,430)	(2,430)	#DIV/0!	0
Total Expenditures	5,922,814	7,024,817	6,625,216	8,031,970	7,894,375	869,558	12.4%	0
Total Revenues	5,362,310	6,804,289	6,846,883	7,825,701	7,684,962	880,673	12.9%	0
Net County Cost	560,504	220,528	(221,667)	206,269	209,413	(11,115)	-5.0%	0



SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

		<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>
<u>Special Revenue Ordinance Fund</u>				
Public Safety Projects:				
1051	Federal Forfeited Property	102,553	10,790	91,763
1052	Controlled Substance Tax	111,988	38,036	73,952
1061	Domestic Violence Grant	192,000	126,600	65,400
1062	2003 LLEBG	0	9,817	(9,817)
1103	Homeland Sec. U.S. Grant	380,683	185,076	195,607
1104	Homeland Sec. U.S. Grant	247,326	19,598	227,728
1105	Urban Area Security Initiative	75,000	0	75,000
1106	CERT Grant Program	12,500	0	12,500
Total		<u>1,122,050</u>	<u>389,917</u>	<u>732,133</u>
Revenue Sources:				
	Intergovernmental-Departmental	965,316	231,115	734,201
	Investment Income	1,066	1,128	(62)
	Other Revenues	5,350	16,060	(10,710)
	Interfund Transfers	150,318	150,318	0
Total		<u>1,122,050</u>	<u>398,621</u>	<u>723,429</u>
Net		<u>0</u>	<u>(8,704)</u>	<u>8,704</u>
<u>General Capital Project Fund</u>				
General Government Projects:				
PR001	Judicial Center	15,957,496	14,121,945	1,835,551
Public Safety Projects:				
PR010	Law Enforcement/Jail Software	164,518	159,618	4,900
PR018	Law Enforcement/Animal Shelter	1,677,700	37,783	1,639,917
PR019	Law Enforcement/Jail Expansion	0	5,355	(5,355)
Economic & Physical Development Projects:				
PR003	Agricultural Center	6,528,835	1,756,995	4,771,840
Education Projects:				
PR005	School Capital Outlay-FY2002 Roll	764,300	764,300	0
PR006	School Capital Outlay-FY2003 Allocation	2,800,000	2,800,000	0
PR007	School Capital Outlay-Fairview Elem	258,363	48,836	209,527
PR008	School Capital Outlay-W. Bickett Elem	8,514,353	8,016,976	497,377
PR014	School Capital Outlay-FY2004 Allocation	4,027,314	3,962,545	64,769
PR023	School Capital Outlay-FY2005 Allocation	7,459,825	4,005,246	3,454,579
PR016	UCPS Brewer Drive Renovation/Expa	2,012,000	882,757	1,129,243
PR002	SPCC-Old Charlotte Hwy	2,299,264	2,283,928	15,336
PR004	SPCC-West Continuing Education Center	2,291,430	2,026,308	265,122
Cultural and Recreational Projects:				
PR009	Cane Creek Park Festival Area	60,000	59,594	406
PR011	Parks & Recreation Grant	500,000	479,137	20,863
PR012	Parks & Recreation Potential Grant	140,000	42,304	97,696
PR015	Parks & Recreation-J.Helms Phase I	550,000	5,000	545,000
PR021	Parks & Recreation Grant	500,000	49,400	450,600
PR022	Parks & Rrecreation-J.Helms Phase II	500,000	0	500,000
Debt Service Projects:				
PR013	Debt Issues	805,224	789,009	16,215
Total		<u>57,810,622</u>	<u>42,297,036</u>	<u>15,513,586</u>
Revenue Sources:				
	Intergovernmental-Departmental	1,200,000	250,000	950,000
	Proceeds form Sale of Debt	40,043,630	35,021,154	5,022,476
	Investment Income	120,000	515,620	(395,620)
	Other Taxes	121,336	0	121,336
	Interfund Transfers	16,325,656	15,674,026	651,630
Total		<u>57,810,622</u>	<u>51,460,800</u>	<u>6,349,822</u>
Net		<u>0</u>	<u>(9,163,764)</u>	<u>9,163,764</u>

Continued on next page.

SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	Project Authorization	Expenditures / Revenue To Date	Variance Pos. / (Neg.)
<u>Library Capital Project</u>			
Cultural and Recreational Projects:			
6110 Monroe	4,612,675	4,573,725	38,950
6111 Union West	1,805,744	1,755,453	50,291
6112 Marshville	1,535,462	1,509,225	26,237
6113 Weddington	32,965	32,965	0
6114 Waxhaw	221,899	221,156	743
6116 Automation	24,411	24,411	0
Total	8,233,156	8,116,935	116,221
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	8,233,156	8,233,156	0
Net	0	(116,221)	116,221
<u>School Bond Fund 55</u>			
Education Projects:			
517 New School Elementary E	11,467,594	3,868,702	7,598,892
518 New School Elementary F	500,000	409	499,591
519 New School Elementary G	500,000	149	499,851
528 New Middle School B	1,593,947	179,437	1,414,510
529 High School B	2,515,921	349,176	2,166,745
530 Bond Expense	2,560,900	1,491,124	1,069,776
531 Forest Hills Cluster	1,827,941	1,772,531	55,410
532 Monroe Cluster	528,939	523,214	5,725
533 Parkwood Cluster	5,025,242	4,873,184	152,058
534 Piedmont Cluster	924,382	856,500	67,882
535 Sun Valley Cluste	1,795,473	1,775,164	20,309
536 Weddington	132,516	132,516	0
538 New ES#1-Piedmont Cluster	9,157,692	8,934,098	223,594
539 New ES#2-Parkwood Cluster	10,673,272	5,448,681	5,224,591
540 New ES#3-Sun Valley Cluster	9,600,012	9,312,750	287,262
541 New ES#4-Weddington Cluster	7,882,388	7,882,388	0
542 New MS-Piedmont/Sun Valley Area	15,750,322	10,985,129	4,765,193
543 New HS-Piedmont/Sun Valley Area	32,681,738	25,107,268	7,574,470
544 New Union County Career Center	22,172,267	11,634,958	10,537,309
545 Land Cost	6,600,009	1,810,000	4,790,009
546 Off-Site Cost	0	0	0
547 Contingency and Inflation	545,060	0	545,060
548 School Administrative Costs	1,129,441	504,799	624,642
550 Gym Project - FHHS & PMH	955,000	0	955,000
551 Gym Project - MH, PWH & SVH	1,280,000	0	1,280,000
PR016 UCPS Brewer Dr. Renovation	498,298	0	498,298
Total	148,298,354	97,442,177	50,856,177
Revenue Sources:			
Proceeds form Sale of Debt	146,935,046	80,071,683	66,863,363
Investment Income	1,363,308	1,397,349	(34,041)
Total	148,298,354	81,469,032	66,829,322
Net	0	15,973,145	(15,973,145)

Continued on next page.

SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	Project Authorization	Expenditures / Revenue To Date	Variance Pos. / (Neg.)
School Bond Fund 58			
Education Projects:			
520/530 Bond Expense	3,678,217	3,665,067	13,150
521/531 Forest Hills Cluster	10,820,405	10,820,405	0
522/532 Monroe Cluster	7,450,741	7,450,741	0
523/533 Parkwood Cluster	8,370,516	8,370,516	0
524/534 Piedmont Cluster	11,826,695	11,826,695	0
525/535 Sun Valley Cluster	9,360,399	9,360,399	0
526/536 Weddington Cluster	3,671,316	3,671,316	0
542 New MS-Piedmont/Sun Valley Area	672,910	672,910	0
545 Land Cost	420,868	0	420,868
Total	56,272,067	55,838,049	434,018
Revenue Sources:			
Proceeds form Sale of Debt	52,700,000	52,700,000	0
Investment Income	2,387,488	2,376,343	11,145
Interfund Transfers	1,184,579	1,184,579	0
Total	56,272,067	56,260,922	11,145
Net	0	(422,873)	422,873
Total Expenditures	271,736,249	204,084,114	67,652,135
Total Revenues	271,736,249	197,822,531	73,913,718
Net	0	6,261,583	(6,261,583)

WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

64-571400

		<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>
<u>Sewer Projects:</u>				
SP001	Expand 12 Mile 6MGD	1,022,697	485,027	537,670
SP002	Hunley Creek Off-Line	1,452,242	134,788	1,317,454
SP003	Crooked Creek Lab Expan & UV	947,930	895,556	52,374
SP004	IBT Permitting	30,740	27,578	3,162
SP005	Rocky River Regional WWTP	255,333	271,281	(15,948)
SP006	Sheaffer Cost Validation	24,709	24,709	0
SP008	Tallwood UV Improvements	91,500	12,030	79,470
SP010	12Mile Creek Beneficial Re-Use	43,000	3,870	39,130
SW	Sewer Misc. Projects	26,302	1,777	24,525
SW001	Little 12 Mile Sewer	1,985,536	1,085,435	900,101
SW002	Blythe Creek Sewer	1,823,539	1,684,471	139,068
SW003	Parkwood School	443,744	419,021	24,723
SW004	West Union School	391,750	16,089	375,661
SW005	Marvin Branch	62,146	66,430	(4,284)
SW006	Crooked Creek Lab I & I	0	15,000	(15,000)
SW007	Waxhaw Server Rehab	1,139,932	905,672	234,260
SW008	Phase I - Improvements/Engineering	240,026	171,631	68,395
SW009	CC Interceptor - Con. 4	749,738	275,845	473,893
SW010	CC Interceptor - Con. 5	16,434	16,433	1
SW011	CC Interceptor - Con. 6	308,893	76,984	231,909
SW014	Upper Price Mill	0	593	(593)
SW015	West Fork 12 Mile	0	7,990	(7,990)
SW016	Sewer Mapping & Hydraulic Model	330,000	100,860	229,140
SW017	I & I Reduction/Sewer Rehab	1,707,500	312,659	1,394,841
SW018	Connect Diversn Force Main	100,000	0	100,000
SW020	Update Sewer Master Plan	111,051	0	111,051
<u>Water Projects:</u>				
WP001	Expand CRWTP 18 MGD	7,406,047	7,080,798	325,249
WP002	Rocky River WTP	98,450	94,181	4,269

Continued on next page.

WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

		<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>
<u>Water Projects (continued):</u>				
WT001	Stallings Tank	457,150	455,104	2,046
WT002	Stallings Area Water Lines	732,435	660,715	71,720
WT003	Water Main to Sims Rd.	5,690,871	5,313,518	377,353
WT004	Sims Tank & Pump Station	1,575,632	1,454,177	121,455
WT005	Water Main - County Wide	11,583,873	862,999	10,720,874
WT006	north County Tank Farm & PS	179,780	0	179,780
WT007	Anson Improvements	0	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	800,600	31,521	769,079
WT012	South Altan Water Sys Improvements	3,030,996	2,452,762	578,234
WT015	Northwest Tank	0	15,914	(15,914)
WT016	NC218/Goose Creek Crossing	200,330	5,824	194,506
WT017	Hemby Bridge Crossing	83,202	1,070	82,132
WT018	Self Help Program	8,850	869	7,981
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	1,632,588	424,412
WT026	Indian Trail Water Line Relocation	75,377	691	74,686
WT027	J. Frank Moser Rd Self Help	26,000	27,338	(1,338)
WT028	Watkins Rd Pump Station	2,309,585	53,583	2,256,002
WT029	County Wide Phase II	300,000	201,444	98,556
WT030	County Wide Phase III	240,990	4,189	236,801
WT031	Roanoke Church Road Self Help	35,125	4,920	30,205
WT032	Brett Drive Self Help	6,155	10,108	(3,953)
WT033	Providence Woods Self Help	80,725	14,417	66,308

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WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

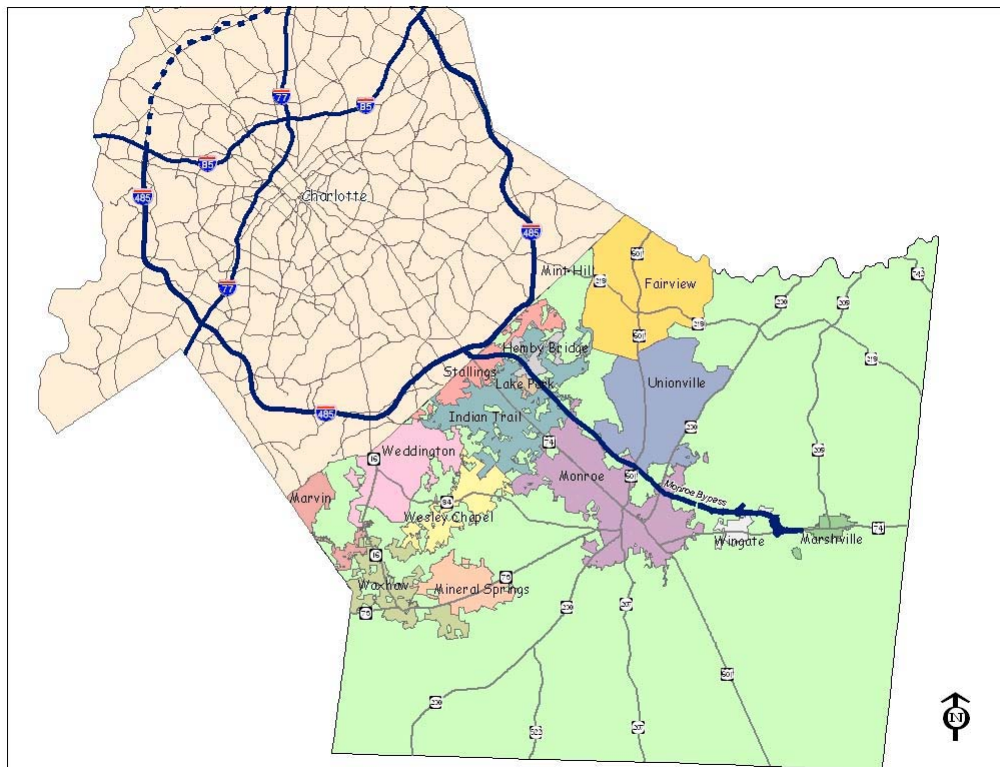
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		<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>
<u>Water Projects (continued):</u>				
WT034	Mt Pleasant Church Road Self Help	65,625	15,531	50,094
WT035	Bulk Water Projects	60,000	0	60,000
WT036	Misc Water Line Replacement	260,000	0	260,000
WT037	Madison Ridge Low Pressure Study	5,750	4,715	1,035
WT038	Screst SC/IT Road Water Main Connect	105,260	32,900	72,360
PW001	Public Works Renovations-50/50 W&S	113,000	12,571	100,429
PW002	SCADA System Improvements	850,000	342,685	507,315
PW003	Master Plan Update	200,000	47,640	152,360
PW004	Contributed Capital Easements	25,000	14,801	10,199
<u>Revenue Sources:</u>				
	Intergovernmental	1,961,300	35,468	1,925,832
	Proceeds from Sale of Debt	28,282,633	27,420,980	861,653
	Investment Income	0	75,107	(75,107)
	Other Revenues	64,062	64,547	(485)
	Interfund Transfers	22,405,824	22,405,824	0
Total Expenditures		52,713,819	28,583,967	24,129,852
Total Revenues		52,713,819	50,001,926	2,711,893
Net		0	(21,417,959)	21,417,959

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 recent completion of Interstate 485 from Interstate 85 southwest of Charlotte in the proximity of Charlotte Douglas International Airport to Interstate 77 and Interstate 85 northeast of Charlotte has contributed to Union County's position as the two Carolina's fastest growing county and 21st fastest in the nation since 2000.



Union at a Glance

Demographic Characteristics

Population – 145,986 (2004 Census 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 @ \$316,635 (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 (February 2005)
 Union County – 4.8%
 North Carolina – 5.4%
 United States – 5.4%

Year	# of Permits	\$ Value
2002	3,403	358M
2003	3,938	465M
2004	4,372	647M
2005*	4,700	725M

*estimate

Major Employers (# of employees)

Union County Schools (3,500)
 Tyson Foods, Inc. (1,300)
 Teledyne Allvac (1,200)
 McGee Brothers (1,100)
 County of Union (960)
 Union Regional Medical Center (900)
 Pilgrim's Pride (720)
 Jungle Aviation and Radio Svc. (650)
 Century Contractors (600)
 Wal-Mart SuperCenter (600)

County's ten largest taxpayers:

Taxpayer	Type of Business	2004 Assessed Valuation	Percentage of Total Assessed Valuation
Charlotte Pipe & Foundry Co.	Plastics Pipe & Fitting	\$113,082,701	0.84%
Union Electric Membership Corp.	Utility	63,614,916	0.47%
Duke Power Company	Utility	53,414,289	0.40%
Teledyne/ALLVAC	Nickel/Titanium Based Alloys	51,689,024	0.38%
Tyson Farms Inc/Holly Farms	Poultry Processing (Chickens)	46,481,620	0.34%
Verizon Inc	Utility	38,420,783	0.29%
Alltel Carolina Inc.	Utility	33,903,914	0.25%
Piedmont Natural Gas Co.	Gas Utility	32,011,232	0.24%
Pilgrim Pride	Poultry Processing (Chickens)	30,289,409	0.22%
Harris Teeter	Food Distribution/Shipping	27,718,183	0.21%
Total assessed valuation of top 10 taxpayers		\$490,626,071	3.64%
Total County-wide assessed valuation		\$13,472,966,225	

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>Water</u>		
<u>Customer</u>	<u>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 2005 VRDB 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 Interstate 485 from Interstate 85 southwest of Charlotte in the proximity of Charlotte Douglas International Airport to Interstate 77 and Interstate 85 northeast of Charlotte 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:

2002	2003	2004
138,928	140,028	144,708

The U.S. Census Bureau, from April 2000 to July 2003 ranked Union County as the fastest-growing county in the Carolinas and the 24th fastest in the country. During

this period, according to the U.S. Census Bureau, the County's population grew by nearly 18% rising to 145,986 from 123,677.

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

Year	Per Capita Income	
	County	State
1998	\$23,486	\$24,743
1999	24,827	25,560
2000	26,175	27,071
2001	27,311	27,501
2002	26,227	27,785

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 (4.8% in February 2005) than the State (5.4% in February 2005) and the United States (5.4% in February 2005). 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
McGee Brothers	1100
Pilgrim's Pride	720
Century Contractors	600
Charlotte Pipe & Foundry	573
Scott Aviation	488
Boggs Group	425
Perfect Fit Industries	350
Consolidated Metco	301
Dunn Manufacturing	300
<i>Nonmanufacturing:</i>	
Union County School Admin. Unit	3502
County of Union	956
Union Regional Medical Center	900
Jungle Aviation & Radio Svc.	650
Wal-Mart SuperCenter	600
City of Monroe	537
Harris Teeter Distribution Center	345
AFL Telecommunications	310
Wingate University	275

Source: Union County Chamber of Commerce and Union County Economic Development Office, March 2005.

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 1,560 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 2006 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. An approach lighting system is currently being installed. These improvements will position the airport as a 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, Goodrich, 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
Parkdale America (#21)	30,000,000
Schrader Bridgeport	25,000,000
Gold Signature Foods	24,275,000
Allvac	21,747,000
Goulston Technologies Inc.	21,000,000
Tyson Foods	20,350,000
Greiner Bio-One	19,950,000
Con Metco	18,500,000
Goulston Technologies	11,600,000
Goodrich	11,000,000
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>\$276,422,000</u>

Note: Table includes aggregate company investments of amounts equal to or greater than \$5,000,000 from 1998 through March 2005.

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 under construction.

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 currently under construction. 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 topographic scanner and magnetic resonance imaging services. The Medical Center recently announced plans to renovate the third floor of the acute care patient tower and the construction of a replacement facility for its long-term care facility. The projects are estimated to cost approximately \$10.5 million and are to be financed with hospital resources.

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

The County

Fiscal Year <u>Ended</u> <u>June 30,</u>	<u>Retail Sales</u>	
	Total <u>Retail Sales</u> <u>(\$)</u>	Increase From <u>Previous</u> <u>Year</u>
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
2004	1,456,781,750	2.2

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

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 2005 permits and values estimated to exceed fiscal year 2004's historic highs.

The following table illustrates building activity in the County since 2000 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 nine months ended March 31, 2005:

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>Total Value</u> <u>(In Thousands)</u>
2000	349,006
2001	435,442
2002	358,173
2003	465,191
2004	647,723
2005 ¹	544,001

Source: County Department of Inspections.

⁽¹⁾ Information shown is for the nine months ended March 31, 2005.

Employment

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

Unemployment Percentages

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
3.6%	5.1%	4.9%	4.6%	4.5%

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, 2004:

Funding of Union County School Administrative Unit

Source	Amount	Percent of Total
State	\$113,181,030	68%
Federal	12,117,978	7%
Local	42,111,839	25%
	<u>\$167,410,847</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
2000-01	30	22,549
2001-02	30	23,772
2002-03	31	25,263
2003-04	31	27,031
2004-05	33	28,608

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 1,560 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 (SPCC), 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, 2004, the County provided \$667,000 in capital and operating support, \$293,200 in debt service contributions for SPCC facilities and acquired and subsequently conveyed 48 acres of real property at a cost of \$1.3 million to the college for future development of its Monroe campus.

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 and is now directly accessible via Interstate 485. Monroe Municipal Airport, an FAA-designated reliever facility to Charlotte/Douglas International Airport,

The County

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.

Approximately 25,000 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 \$9,389,761 in local funds for the fiscal year ended June 30, 2004 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 \$2,280,201 in local funds for the fiscal year ended June 30, 2004 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, 2004, the County spent \$285,763 in local funds for these services.

Public Utilities. The County operates water and sewer utilities serving approximately 26,000 water customers and 16,500 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 8.3 million gallons per day of treated water to the County's customers. The County maintains almost 650 miles of water pipes ranging from 2 inches in diameter to 42 inches.

The sewer system is comprised of over 400 miles of pipe, approximately 60 sewer lift stations, 6 county-owned sewer treatment facilities, and supplemental treatment capacity through City of Monroe and Charlotte-Mecklenburg Utilities. The average daily flow through the County's wastewater system is 5.3 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 \$2.6 million for the fiscal year ended June 30, 2004, and along with other fee-based revenues resulted in net income of \$196,254.

A Solid Waste Capital Reserve Fund has been established to finance the closure and opening of future landfill operations. At June 30, 2004, the Solid Waste Capital Reserve Funds current assets were \$4,594,681 and the Fund's postclosure liability was \$2,762,284.

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

The County

statutory capacity to incur additional net debt in an approximate amount of \$508,575,378 as of June 30, 2004

Outstanding General Obligation Debt.

General Obligation Bonds and Bond Anticipation Notes

	<u>June 30, 2002</u>	<u>June 30, 2003</u>	<u>June 30, 2004</u>	<u>March 31, 2005</u>
Refunding Bonds	\$ 40,172,500	\$35,144,000	\$48,435,300	\$ 67,985,300
School Bonds	100,900,500	96,825,275	78,425,225	103,890,225 ¹
Sanitary Sewer Bonds	3,834,500	3,609,725	224,775	224,775
Other Bonds	86,500	69,000	51,500	1,786,500
Commercial Paper Notes	-	-	21,230,000	11,300,000 ¹
Total Bonds	<u>\$144,994,000</u>	<u>\$135,648,000</u>	<u>\$148,366,800</u>	<u>\$185,186,800</u>

(1) The commercial paper notes will be discharged with a portion of the proceeds of the 2005 Bonds.

General Obligation Debt Ratios.

<u>As of</u>	<u>Total GO Debt</u> ¹	<u>Assessed Valuation</u> (000 omitted)	<u>Total GO Debt to Assessed Valuation</u>	<u>Population</u>	<u>Total GO Debt Per Capita</u>
July 1, 2001	154,340,201	9,477,687	1.63	131,815 ²	1,170.88
July 1, 2002	144,994,000	10,169,868	1.43	138,716 ²	1,045.26
July 1, 2003	135,648,001	10,770,779	1.26	144,708 ²	937.39
July 1, 2004	148,366,800	13,472,966	1.10	149,045 ³	995.45
March 31, 2005	185,186,800	13,472,966	1.37	149,045 ³	1,242.48
After Bonds now offered are issued	263,886,800 ⁴	13,472,966	1.96	149,045 ³	1,770.51

(1) This amount excludes at July 1, 2001, 2003 and 2004 and March 31, 2005 \$18,390,000, \$18,315,000, \$17,485,000 and \$37,335,000 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) Certified County Population Estimates as published by the North Carolina Office of State Budget and Management.

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

(4) This amount includes the Bonds and excludes the discharged CP Notes.

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 145,000 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.	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. 2) County Commission holds goal setting planning retreat and establishes work plan priorities. 3) Board of Education submits requested budget.	1) County Manager finalizes recommended budget. 2) 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 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.

Basics of Budgeting

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 between agency appropriations – both 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, public safety, economic and physical development 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

Budget Format

net income is appropriate for capital maintenance, public policy, management 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 2005-2006 fiscal year.

Ad Valorem Taxes

The recommended general tax rate is 56 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 FY2006 is estimated at \$14.280 billion representing an increase of \$808 million or 6% over FY2005's amount of \$13.472 billion. Every penny on the FY2006 tax base generates approximately \$1.4 million.

The tax rate of 56 cents per \$100 is projected to generate about \$78.4 million in current year's property taxes.

The increase in the property tax rate of 3.5 cents is attributable to debt service costs associated with the voter approved bond referendums for education, including the full fiscal impact of the November 2004 referendum in conformance with the financial policies of the County.

The continuation of the schools special tax of 7 cents is recommended.

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 4.2% for the local option sales tax.

Additionally, the budget anticipates an overall increase from 69.76% to 70.63% 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 Union County's higher percentage of governmental tax levies within the county; which is the basis for distributing FY2006 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, FY2006 revenues are projected to slightly exceed \$2.7 million, an increase of about \$618K over the current budget. The largest portion of the increase is real property excise stamps which are projected to increase, budget to budget, from \$1.8 million to \$2.4 million. The FY2006 budget estimate for excise stamps is \$119K or 5% greater than the FY2004 year end estimate.

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 \$1.1 million. The budget passed by the Senate in early May diverted \$50 million from the public school capital (ADM) fund – through which each county receives a portion of the corporate income tax for new school construction based on its public school system's Average Daily Membership – for state school operating expenses. This proposal is particularly troublesome and

Revenue Assumptions

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 may be impacted.

This revenue category also includes court facility fees and ABC distributions.

Other Revenues

The two largest revenue sources in this category include the hospital payment (\$1.85 million for FY 2005 with amount based on FY2006 projected financial results of operations) 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 2.5% to 3.0%. FY2006's estimate is about \$2.1 million representing an increase of \$1.1 million over FY2005's budget amount of \$1.0 million and level over FY2005's year end estimate of \$2.1 million.

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 a 6% increase. The increase is attributable to customer and consumption growth. Capacity fee revenues are projected to remain at the current contribution level of approximately \$7 million.

Bond Referendums

Union County voters have approved five (5) school bond referendums aggregating \$327.2 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.” 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 of an application with the LGC which 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 May School Bond Referendum

A Resolution adopted March 3, 2004, by the BOCC directed the filing of an application with the LGC which 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.”

Bond Referendums

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 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”.

2004 November School Bond Referendum

A Resolution adopted August 9, 2004, by the BOCC directed the filing of an application with the LGC which 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 \$49,500,000 contained the statement that “an estimated increase in tax rate by reason of (the) proposed bonds \$0.035.”

The County’s financial policies require the development of fiscal impact statements associated with bond referendums. The statements developed in connection with the November 2004 bond referendum indicated a tax rate impact of 3.5 cents to be imposed in the fiscal year immediately succeeding the referendum’s passage.

The *2004 Bond Referendum Information Brochure*, stated “that the \$49.5 million bond referendum could, in the worst case scenario, result in about a 3.5 cent tax rate increase”.

General Fund Forecast (FY2005-FY2010)

	Actual June 30 2003	Actual June 30 2004	Budget June 30 2005	Projection June 30 2005
Property Tax Base Growth	7.56%	5.50%		24.64%
Property Tax Revenues	47,254,415	56,004,211	67,322,783	69,050,000
Property Tax Rate - School Bonds				
Property Tax Revenues				
Retail Sales Growth	1.6%	2.2%		
Retail Sales Revenues	19,354,014	21,821,598	21,755,120	23,676,000
Deeds and Permit Growth				
Deeds and Permit Revenues	4,297,936	7,001,421	6,269,000	8,210,000
All Other Revenue	26,713,614	28,572,082	28,034,853	28,784,048
Population	138,928	144,708	149,045	149,045
Full-time Equivalency - FTE (# of positions)	765.60	796.45	828.04	828.04
FTE per 1,000 population	5.51	5.50	5.56	5.56
Personnel	(31,981,432)	(35,050,667)	(38,042,165)	(37,703,196)
Operating expenses	(22,266,526)	(25,204,085)	(29,557,128)	(28,612,943)
Public Assistance Growth - Caseload & Costs		-4.65%		18.12%
Public Assistance - Medicaid	(4,733,215)	(4,513,132)	(5,146,070)	(5,331,070)
School Debt Service	(13,304,196)	(14,541,177)	(21,266,622)	(22,370,747)
County Debt Service (incs. SPCC)	(751,352)	(2,299,238)	(2,644,228)	(2,496,939)
UCPS Enrollment	25,680	27,031	28,670	28,670
UCPS Enrollment %	6.34%	5.26%		6.06%
UCPS Per Pupil Funding	\$799.04	\$847.47	\$893.54	\$893.54
UCPS Per Pupil Funding %	8.04%	6.06%		5.44%
UCPS - Current	(20,519,344)	(22,908,030)	(25,617,925)	(25,617,925)
	14.89%	11.64%		10.58%
Expenses (Over) Under Revenues - Before Capital	4,063,916	8,882,982	1,107,618	7,587,229
Additional Supplemental Taxes				
Revenues Available for Capital	4,063,916	8,882,982	1,107,618	7,587,229
UCPS - Capital	(2,926,303)	(4,526,657)	(4,345,006)	(4,386,339)
County Capital Transfers	(158,518)	(2,033,929)	(1,685,200)	(1,685,200)
County Capital	(1,907,081)	(3,967,812)	(3,340,886)	(3,205,361)
Expenses (Over) Under Revenues - After Capital	(927,986)	(1,645,416)	(8,263,474)	(1,689,671)
Total Beginning Fund Balance	53,571,443	52,643,457	50,998,041	50,998,041
Total Ending Fund Balance	52,643,457	50,998,041	42,734,567	49,308,370
Fund Balance Requirement >16%	15,767,675	18,407,156	21,063,237	21,025,555
Per Capita Debt <2,500	1,147	1,049		1,686
Debt Expenditures as % of Budget <20%	14.26%	14.64%		18.92%
Amortization within 10 years >50%				53.60%
Tax Rate				
UCPS Debt Service				\$0.1204
UCPS Supplemental Tax				\$0.0700
County General				\$0.4046
Additional Supplemental				
Total Tax Rate				\$0.5950
YoY increase				

General Fund Forecast (FY2005-FY2010)

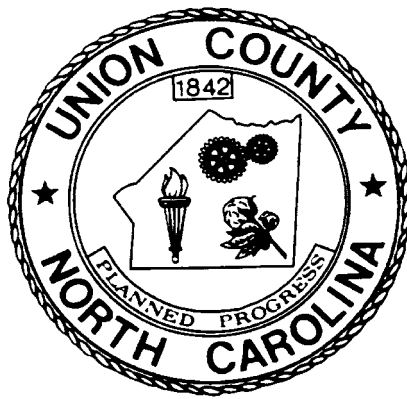
	Projection June 30 2006	Projection June 30 2007	Projection June 30 2008	Projection June 30 2009	Projection June 30 2010
Property Tax Base Growth	6.00%	6.00%	6.00%	6.00%	6.00%
Property Tax Revenues	73,193,000	77,584,580	82,239,655	87,174,034	92,404,476
Property Tax Rate - School Bonds	\$0.035	\$0.0125	\$0.0125	\$0.0100	\$0.0350
Property Tax Revenues	4,879,533	7,019,557	9,398,818	11,623,205	18,480,895
Retail Sales Growth	3.50%	3.50%	3.50%	3.50%	3.50%
Retail Sales Revenues	24,504,660	25,362,323	26,250,004	27,168,755	28,119,661
Deeds and Permit Growth	6.00%	6.00%	6.00%	6.00%	6.00%
Deeds and Permit Revenues	8,433,600	8,939,616	9,475,993	10,044,553	10,647,226
All Other Revenue	28,151,842	29,198,238	30,474,030	31,718,526	33,119,516
Population	153,440	157,927	162,611	167,378	172,307
Full-time Equivalency - FTE (# of positions)	848.04	868.04	888.04	908.04	928.04
FTE per 1,000 population	5.53	5.50	5.46	5.43	5.39
Personnel	(39,799,025)	(42,265,515)	(45,101,665)	(48,125,794)	(51,352,391)
Operating expenses	(29,636,445)	(30,112,905)	(31,460,276)	(32,762,402)	(34,009,456)
Public Assistance Growth - Caseload & Costs	7.88%	10.00%	10.00%	10.00%	10.00%
Public Assistance - Medicaid	(5,751,070)	(6,326,177)	(6,958,795)	(7,654,674)	(8,420,142)
School Debt Service	(28,385,558)	(31,729,446)	(35,379,884)	(38,946,630)	(47,221,954)
County Debt Service (incs. SPCC)	(2,830,366)	(3,460,068)	(4,898,523)	(5,094,052)	(5,007,244)
UCPS Enrollment	30,530	32,299	34,080	35,940	38,038
UCPS Enrollment %	6.49%	5.79%	5.51%	5.46%	5.84%
UCPS Per Pupil Funding	\$923.02	\$959.94	\$998.34	\$1,038.27	\$1,079.80
UCPS Per Pupil Funding %	3.30%	4.00%	4.00%	4.00%	4.00%
UCPS - Current	(28,179,718)	(31,005,036)	(34,023,273)	(37,315,385)	(41,073,420)
	10.00%	10.03%	9.73%	9.68%	10.07%
Expenses (Over) Under Revenues - Before Capital	4,580,454	3,205,167	16,082	(2,169,866)	(4,312,833)
Additional Supplemental Taxes		\$0.0250	\$0.0250	\$0.0225	\$0.0225
		3,694,504	3,916,174	4,151,144	4,400,213
			3,916,174	4,151,144	4,400,213
				3,736,030	3,960,192
		3,694,504	7,832,348	12,038,319	16,720,810
Revenues Available for Capital	4,580,454	6,899,671	7,848,431	9,868,453	12,407,977
UCPS - Capital	(7,907,887)	(8,739,087)	(8,810,870)	(9,540,034)	(11,476,716)
County Capital Transfers	(2,472,200)	(660,000)	(692,000)	(500,000)	(500,000)
County Capital	(1,242,404)	(1,500,000)	(1,560,000)	(1,622,400)	(1,687,296)
Expenses (Over) Under Revenues - After Capital	(7,042,037)	(3,999,416)	(3,214,439)	(1,793,981)	(1,256,035)
Total Beginning Fund Balance	49,308,370	42,266,332	38,266,916	35,052,477	33,258,496
Total Ending Fund Balance	42,266,332	38,266,916	35,052,477	33,258,496	32,002,461
Fund Balance Requirement >16%	23,392,748	24,927,717	27,021,646	29,049,819	32,119,779
Per Capita Debt <2,500	2,147	2,632	2,981	3,169	3,196
Debt Expenditures as % of Budget <20%	21.35%	22.59%	23.85%	24.26%	26.02%
Amortization within 10 years >50%					53.39%
Tax Rate					
UCPS Debt Service	\$0.1554	\$0.1679	\$0.1804	\$0.1904	\$0.2254
UCPS Supplemental Tax	\$0.0700	\$0.0700	\$0.0700	\$0.0700	\$0.0700
County General	\$0.4046	\$0.4046	\$0.4046	\$0.4046	\$0.4046
Additional Supplemental	\$0.0000	\$0.0250	\$0.0500	\$0.0725	\$0.0950
Total Tax Rate	\$0.6300	\$0.6675	\$0.7050	\$0.7375	\$0.7950
YoY increase	\$0.0350	\$0.0375	\$0.0375	\$0.0325	\$0.0575

Water and Sewer Fund Forecast (FY2005-FY2010)

	Projection June 30 2005	Projection June 30 2006	Projection June 30 2007
Capital Program			
Prior balance		17,939,039	-
Paygo		17,500,000	6,200,000
Contributed capital		2,679,333	208,333
Debt		7,812,230	41,387,770
Total		45,930,602	47,796,103
Number of water customers	26,480	28,334	30,034
% annual increase in customers/total sales		7.0%	6.0%
% increase in avg. residential bill		3.5%	3.5%
Revenue (w/o capacity fees)	17,973,406	19,112,899	20,864,882
Operating expenses	(10,215,430)	(10,928,647)	(11,648,705)
Net revenues available for debt service (10+11)	7,757,976	8,184,252	9,216,177
Total debt service	(7,623,416)	(7,409,288)	(9,093,397)
Net revenues after debt service (12+13)	134,560	774,964	122,780
Capacity fees	7,143,802	10,303,191	8,831,307
Net revenues available to fund capital (14+15)	7,278,362	11,078,155	8,954,087
Capital			
Recurring	(878,597)	(948,080)	(1,033,414)
CIP	(10,000,000)	(17,500,000)	(6,200,000)
Total Capital	(10,878,597)	(18,448,080)	(7,233,414)
Remaining available funds (16+20)	(3,600,235)	(7,369,925)	1,720,673
Total Beginning Cash & Investments (incs. req. working cap.)	28,171,391	24,571,156	17,201,231
Total Ending Cash & Investments (incs.req. working cap.)	24,571,156	17,201,231	18,921,904
Working capital required - days	365	15,287,132	16,770,771
Net sources available for reinvestment (23-24)	9,284,024	430,460	546,661
Capital program % Paygo 5 yrs	Greater than 35%		
Debt service coverage	Greater than 1X	1.02	1.10
Rate affordability % of MHI	Less than 1.50%	1.11%	1.12%
			1.16%

Water and Sewer Fund Forecast (FY2005-FY2010)

	Projection June 30 2008	Projection June 30 2009	Projection June 30 2010
Capital Program			
Prior balance	-	-	-
Paygo	5,800,000	5,100,000	3,500,000
Contributed capital	683,333	706,296	43,704
Debt	-	54,400,000	-
Total	6,483,333	60,206,296	3,543,704
Number of water customers	31,836	33,428	35,099
% annual increase in customers/total sales	6.0%	5.0%	5.0%
% increase in avg. residential bill	4.0%	4.5%	4.5%
Revenue (w/o capacity fees)	22,858,661	24,940,907	27,203,556
Operating expenses	(12,467,383)	(13,194,676)	(14,016,091)
Net revenues available for debt service (10+11)	10,391,278	11,746,231	13,187,465
Total debt service	(10,290,890)	(11,383,939)	(13,080,348)
Net revenues after debt service (12+13)	100,389	362,293	107,116
Capacity fees	8,831,307	7,359,422	7,359,422
Net revenues available to fund capital (14+15)	8,931,696	7,721,715	7,466,538
Capital			
Recurring	(1,188,347)	(1,322,297)	(1,431,456)
CIP	(5,800,000)	(5,100,000)	(3,500,000)
Total Capital	(6,988,347)	(6,422,297)	(4,931,456)
Remaining available funds (16+20)	1,943,349	1,299,417	2,535,082
Total Beginning Cash & Investments (incs. req. working cap.)	18,921,904	20,865,253	22,164,670
Total Ending Cash & Investments (incs.req. working cap.)	20,865,253	22,164,670	24,699,752
Working capital required - days	365	20,211,240	22,108,700
Net sources available for reinvestment (23-24)	654,013	55,970	423,686
Capital program % Paygo 5 yrs	Greater than 35%		34%
Debt service coverage	Greater than 1X	1.01	1.03
Rate affordability % of MHI	Less than 1.50%	1.21%	1.42%



Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Central Administration						
County Manager	1.0	-			1.0	-
Assistant County Manager	2.0	-			2.0	-
Public Information Officer	1.0	-	-		1.0	-
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	8.0	0.2	-	-	8.0	0.2
Internal Audit						
Internal Auditor	1.0	-			1.0	-
Total	1.0	-	-	-	1.0	-
Legal						
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	-
Personnel						
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	-
Finance						
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	-	-	-		-	-
Accounting Specialist II	2.0	-			2.0	-
Accounting Specialist I	1.0	-			1.0	-
Accounting Technician III	1.0	-			1.0	-
Accounting Technician II	2.0	-			2.0	-
Office Support (PT)	-	0.2			-	0.2
Water and Sewer Fund						
Business Manager	1.0	-			1.0	-
Total	10.0	0.2	-	-	10.0	0.2
Tax Administration						
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/PS Supv.	1.0	-			1.0	-
Deputy Tax Collector-Internal	1.0	-			1.0	-
Deputy Tax Collector-External	1.0	-			1.0	-
Public Service Senior Specialist	1.0	-			1.0	-
Public Service Specialist	1.0	-			1.0	-
Collection Specialist	5.0	-			5.0	-
Collection Technician			1.0		1.0	-
Office Aide (PT, Garnishment/Debt Set Off)	-	0.5			-	0.5

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Tax Administration (continued)</u>						
<u>Assessment, Listing & Mapping</u>						
Tax Administrator	1.0	-			1.0	-
Real Prop Appraiser / GIS Data Manager	1.0	-			1.0	-
Pers Prop Appraiser / Assessment Manager	1.0	-			1.0	-
Personal Property Supervisor	1.0	-			1.0	-
GIS Mapping Supervisor	1.0	-			1.0	-
Real Estate Appraiser Coordinator	1.0	-			1.0	-
GIS Senior Specialist	1.0	-			1.0	-
Senior Revaluation RE Appraiser	2.0	-			2.0	-
Senior C&I RE Appraiser	1.0	-			1.0	-
Senior Auditor	1.0	-			1.0	-
Data Records, Senior Specialist	1.0	-			1.0	-
Real Property, Senior Specialist	1.0	-			1.0	-
GIS Specialist	1.0	-			1.0	-
GIS Technician	2.0	-	1.0		3.0	-
Real Estate Appraiser Specialist	3.0	-			3.0	-
Auditor	2.0	-			2.0	-
Real Estate Appraiser Technician	1.0	-	1.0		2.0	-
Administrative Assistant II	1.0	-			1.0	-
Public Service Senior Specialist	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	-
Real Property Specialist	3.0	-			3.0	-
Public Service Technician	2.0	-			2.0	-
Real Property Technician	-	-	1.0		1.0	-
Office Aide (RPT)	-	-			-	-
Office Aide (PT)	-	1.3			-	1.3
Total	46.0	1.8	4.0	-	50.0	1.8
<u>Elections</u>						
Director of Elections	1.0	-			1.0	-
Elections Administrative Clerk	3.0	-			3.0	-
Mail-In Absentee Ballot Coordinator (RPT)	1.3	-			1.3	-
Office Support III (RPT)			0.7		0.7	-
Voting Machine Technician	-	0.5			-	0.5
Voter Technician Helper	-	0.4			-	0.4
Office Support II-Election Clerk	-	2.3			-	2.3
Early Voting Office Clerk	-	2.0			-	2.0
Gen. Utility Worker-Delivery	-	0.4			-	0.4
Total	5.3	5.6	0.7	-	6.0	5.6
<u>Register of Deeds</u>						
Register of Deeds	1.0	-			1.0	-
Assistant Register of Deeds IV	2.0	-			2.0	-
Assistant Register of Deeds III - Bilingual	-	-	1.0		1.0	-
Assistant Register of Deeds III	8.0	-			8.0	-
Office Support II	-	0.2			-	0.2
Office Aide	-	0.1		0.2	-	0.3
Total	11.0	0.3	1.0	0.2	12.0	0.5
<u>Information Systems</u>						
Director of Information Systems	1.0	-			1.0	-
Assist Director of Information Systems	1.0	-			1.0	-
System Programmer Analyst	1.0	-			1.0	-

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Information Systems (continued)</u>						
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	2.0	-			2.0	-
GIS Technician	2.0	-			2.0	-
Total	12.0	-	-	-	12.0	-
<u>General Services</u>						
Director of General Services	1.0	-			1.0	-
Assistant Director of 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	-
Security Guard (RPT)	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	-
Total	12.7	-	(0.7)	-	12.0	-
<u>Law Enforcement</u>						
<u>Administration and Patrol</u>						
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-Detective-DS Master	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	5.0	-			5.0	-
Sergeant-DS Master-Courthouse Security	1.0	-			1.0	-
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	2.0	-			2.0	-
Deputy Sheriff-DS Master-Detective	7.0	-			7.0	-
Deputy Sheriff I - Drug Investigator	1.0	-			1.0	-
Deputy Sheriff II - Drug Investigator	2.0	-			2.0	-
Deputy Sheriff I - Procurement / Inventory / K-9	1.0	-			1.0	-
Deputy Sheriff I K-9	2.0	-			2.0	-
Deputy Sheriff Master - Courthouse Security	3.0	-			3.0	-
Deputy Sheriff I - Courthouse Security	17.0	-	4.0		21.0	-
Deputy Sheriff II - Courthouse Security	1.0	-			1.0	-
Deputy Sheriff II	3.0	-			3.0	-
Deputy Sheriff I	24.0	0.5			24.0	0.5
Deputy Sheriff II - Domestic Violence	-	-	1.0		1.0	-
Deputy Sheriff I - Domestic Violence	-	-	1.0		1.0	-

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Law Enforcement (continued)						
Administration and Patrol (continued)						
Deputy Sheriff I - DARE	1.0	-			1.0	-
Deputy Sheriff Master - DARE	2.0	-			2.0	-
Deputy Sheriff Master	7.0	-			7.0	-
Deputy Sheriff Master - Drug Investigator	1.0	-			1.0	-
Dispatcher	5.7	-			5.7	-
Administrative Assistant	3.0	-			3.0	-
Administrative Secretary	3.0	-			3.0	-
Legal Counsel	1.0	-			1.0	-
Office Support III (PT's)	-	1.4			-	1.4
Evidence Technician (Civilian)	1.0	-			1.0	-
Contract Patrols						
Deputy Sheriff Master	2.0	-			2.0	-
Deputy Sheriff II	3.0	-			3.0	-
Deputy Sheriff I	15.0	-			15.0	-
Grant Patrols (Fund 31)						
Deputy Sheriff II	1.0	-	(1.0)		-	-
Deputy Sheriff I	1.0	-	(1.0)		-	-
Deputy Sheriff Master (New)	-	-	1.0		1.0	-
Jail						
Captain-DS Master	1.0	-			1.0	-
Lieutenant-DS Master	1.0	-			1.0	-
First Sergeant-DS I	1.0	-			1.0	-
Sergeant-DS Master	1.0	-			1.0	-
Sergeant-DS I	2.0	-			2.0	-
Corporal - DS 1	1.0	-			1.0	-
Corporal - DO I	4.0	-			4.0	-
Detention Officer I	30.0	-			30.0	-
Deputy Sheriff I	8.0	-			8.0	-
Deputy Sheriff Master	1.0	-			1.0	-
Administrative Assistant	1.0	-			1.0	-
Nurse	-	-			-	-
Medical Processing Assistant III (PT)	-	-			-	-
Facility						
Maintenance Supervisor	1.0	-			1.0	-
Maintenance Technician	1.0	-			1.0	-
Animal Shelter						
Lieutenant	1.0	-			1.0	-
Sergeant	1.0	-			1.0	-
Deputy Sheriff I	6.0	-			6.0	-
Shelter Attendant	1.0	-			1.0	-
Office Support III	1.0	-			1.0	-
Total Law Enforcement - Animal Shelter	205.7	1.9	5.0	-	210.7	1.9
Homeland Security						
Communications Division - General Fund						
Communications Supervisor	1.0	-			1.0	-
Telecommunicator-Shift Supervisor	4.0	-			4.0	-
Telecommunicator	20.0	-			20.0	-
Telecommunicator (3-FY05 25%, 3-FY06 100%)	3.0	-			3.0	-
Telecommunicator (FY06: 3-100%, 3-75%, 2-50%)	-	-	8.0		8.0	-
Telecommunicator (RPT,2-FY05 25%,2-FY06 100%)	1.1	-			1.1	-
Telecommunicator (RPT,FY06:2-100%,2-75%,2-50%)	-	-	3.3		3.3	-

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Homeland Security (continued)</u>						
Communications Division - General Fund (continued)						
Telecommunicator (PT)	-	1.3			-	1.3
Switchboard Operator	1.0	-			1.0	-
Switchboard Operator (PT)	-	0.2			-	0.2
Total	30.1	1.5	11.3	-	41.4	1.5
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	4.0	-	-	-	4.0	-
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 I	1.0	-			1.0	-
Assistant Fire Marshal Trainee	1.0	-			1.0	-
Deputy Fire Marshal	1.0	-			1.0	-
Administrative Assistant I	1.0	-			1.0	-
Fire Service Maintenance Assistance	1.0	-			1.0	-
Total	6.0	-	-	-	6.0	-
<u>Inspections</u>						
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	7.0	-			7.0	-
Total	29.0	-	-	-	29.0	-
<u>Animal Control</u>						
Animal Control Supv I (FY04 100%, 1-FY05 50%)	1.0	-	-		1.0	-
Animal Control Lead Officer	1.0	-	(1.0)		-	-
Animal Control Officer I	4.0	-	(4.0)		-	-
Animal Shelter Attend (FY04 100%, 1-FY05 50%)	2.0	-	(1.0)		1.0	-
Processing Assist III (FY04 100%, 2-FY05 50%)	2.0	-	-		2.0	-
Total	10.0	-	(6.0)	-	4.0	-
<u>Planning</u>						
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	-

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Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		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	-
Facilities / Grounds Manager					-	-
Extension Agent - Urban Forester			1.0		1.0	-
Extension Agent - Area Equine					-	-
Total	10.0	-	1.0	-	11.0	-
<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	-	(1.0)	-	2.0	-
<u>Public Health</u>						
Director of Health Department	1.0	-			1.0	-
Administrative Assistant II	1.0	-			1.0	-
Accounting Technician II	1.0	-			1.0	-
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	15.6	-	0.5		16.1	-
Medical Records Manager I	1.0	-			1.0	-
Medical Office Assistant	3.0	-		0.4	3.0	0.4
Medical Lab Technologist II	1.0	-			1.0	-
Medical Lab Technician I	1.0	-			1.0	-
Physician III	0.5	0.3		0.6	0.5	0.9
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	1.5	-			1.5	-
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 (RPT's)	0.8	0.5	1.0	(0.5)	1.8	-
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	-	1.0		14.6	-
Office Assistant IV	1.0	-			1.0	-
Total	92.1	1.4	2.5	0.5	94.6	1.9

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 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	10.0	0.8			10.0	0.8
Social Worker III - IAT	20.0	-			20.0	-
Social Worker II	18.0	1.4			18.0	1.4
Income Maintenance Supervisor II	7.0	-			7.0	-
Income Maintenance Investigator II	2.0	-			2.0	-
Income Maintenance Caseworker III	5.0	-			5.0	-
Income Maintenance Caseworker II	45.0	2.1	1.0		46.0	2.1
Income Maintenance Technician	1.0	0.2			1.0	0.2
Foreign Language Interpreter	1.0	0.5			1.0	0.5
Computing Consultant I	1.0	-			1.0	-
Computer Technician II	1.0	-			1.0	-
Computer Technician I	1.0	-			1.0	-
Processing Unit Supervisor V	1.0	-			1.0	-
Processing Assistant IV	8.0	-			8.0	-
Processing Assistant III	16.0	0.9	2.0	(1.0)	18.0	(0.1)
Processing Assistant II	-	0.2			-	0.2
Receptionist	-	-			-	-
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		2.0	-
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	-	-			-	-
Total	182.7	8.1	4.0	(1.0)	186.7	7.1
<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	-
Trans/Nutr-Program Assist-Bilingual	-	-	1.0		1.0	-
Driver	5.0	13.4	1.7	(0.8)	6.7	12.6
Dispatcher	1.0	-			1.0	-
Scheduler	1.0	-			1.0	-
Nutrition Coordinator	1.0	-			1.0	-

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Transportation and Nutrition (continued)</u>						
Nutrition Assistant	1.0	-			1.0	-
Site Manager	2.5	-			2.5	-
Office Support II	-	0.2			-	0.2
Total	14.5	13.6	2.7	(0.8)	17.2	12.8
<u>Veterans' Services</u>						
Director of Veterans' Service	1.0	-			1.0	-
Assistant Veterans' Service Officer	1.0	-			1.0	-
Administrative Secretary	1.0	-			1.0	-
Total	3.0	-	-	-	3.0	-
<u>Library</u>						
Library Operations						
Library Director	1.0	-			1.0	-
Assistant Director	1.0	-			1.0	-
Administrative Branch Librarian	1.0	-			1.0	-
Readers Services Librarian	1.0	-			1.0	-
Reference Services Librarian	1.0	-			1.0	-
Hispanic Services Librarian	1.0	-			1.0	-
Facilities Coordinator	1.0	-			1.0	-
Finance Specialist	1.0	-			1.0	-
Technician 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	3.0	-			3.0	-
Library Assistant III/ILL - Reference (Main)	1.0	-			1.0	-
Library Assistant III - Hispanic	-	-			-	-
Library Assistant III (RPT)	0.8	-			0.8	-
Library Assistant III (PT's)	-	2.2			-	2.2
Library Assistant III - Security (PT's)	-	0.8			-	0.8
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	2.0	-			2.0	-
Library Assistant II - Juvenile Services	1.0	-			1.0	-
Library Assistant II - Public Service	9.0	-			9.0	-
Library Assistant II - Public Service (RPT)	1.5	-			1.5	-
Library Assistant II - Technical Services	2.0	-	1.0		3.0	-
Library Assistant II (PT's)	-	3.7			-	3.7
Library Assistant I (PT's)	-	4.5			-	4.5
Library Assistant I - Courier (PT's)	-	0.4			-	0.4
Library Assistant I - Technical	1.0	-			1.0	-

Continued on next page.

Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized Positions		Recommended New Positions		Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Library (continued)</u>						
Library Operations (continued)						
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	51.3	13.8	1.0	(0.7)	52.3	13.1
<u>Parks and Recreation</u>						
Administration						
Park Director	0.4	-	-	-	0.4	-
Park Superintendent	1.0	-	-	-	1.0	-
Administrative Assistant	0.7	-	-	-	0.7	-
Accounting Clerk	1.0	-	-	-	1.0	-
Clerk	0.3	-	-	-	0.3	-
Park Maintenance Mechanic Crewleader	0.4	-	-	-	0.4	-
Park Maintenance Mechanic	1.0	-	-	-	1.0	-
Park Ranger II	1.0	-	-	-	1.0	-
Park Ranger I	1.0	-	-	-	1.0	-
Park Attendant	0.8	0.7	-	-	0.8	0.7
Miniature Golf Attendant	-	0.3	-	-	-	0.3
Pedalboat Attendant	-	0.6	-	-	-	0.6
Pontoon Boat Operator	-	0.5	-	-	-	0.5
Recreation Supervisor	0.2	-	-	-	0.2	-
Seasonal Maintenance Mechanic	-	1.0	-	-	-	1.0
Seasonal Park Ranger	-	0.3	-	-	-	0.3
Head Lifeguard	-	0.1	-	-	-	0.1
Lifeguard	-	1.0	-	-	-	1.0
Office Attendant	-	1.1	-	-	-	1.1
Camp Ground						
Park Director	0.2	-	-	-	0.2	-
Recreation Supervisor	0.3	-	-	-	0.3	-
Clerk	0.7	-	-	-	0.7	-
Administrative Assistant	0.1	-	-	-	0.1	-
Park Maintenance Mechanic/Crewleader	0.4	-	-	-	0.4	-
Park Maintenance Mechanic	1.0	-	-	-	1.0	-
Park Ranger I	1.0	-	-	-	1.0	-
Park Ranger II	1.0	-	-	-	1.0	-
Campground Manager	-	0.5	-	-	-	0.5
Camp Store Manager	-	0.5	-	-	-	0.5
Lifeguard	-	0.7	-	-	-	0.7
Security Guard	-	0.9	-	-	-	0.9
Park Attendant	-	1.0	-	-	-	1.0
Seasonal Park Mechanic	-	0.1	-	-	-	0.1
Community Recreation						
Park Director	0.4	-	-	-	0.4	-
Administrative Assistant	0.2	-	-	-	0.2	-
Park Attendant	0.2	-	-	-	0.2	-
Park Maintenance Mechanic/Crewleader	0.2	-	-	-	0.2	-
Seasonal Park Ranger	-	0.1	-	-	-	0.1
Recreation Supervisor	0.5	-	-	-	0.5	-
Jesse Helms Park						
Park Attendant (FT, 60% of FY06)	-	-	1.0	-	1.0	-
Superintendent of Parks (FT, 34% of FY06)	-	-	1.0	-	1.0	-
Total	14.0	9.4	2.0	-	16.0	9.4

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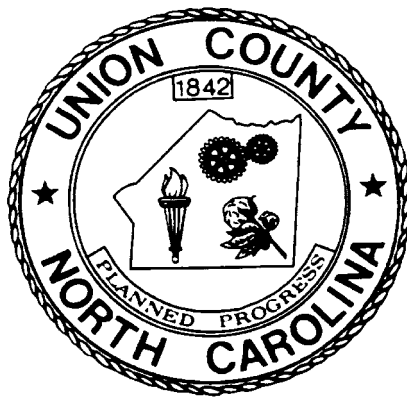
Positions by Class Title

	FY2005		FY2006		FY2006 Total	
	Authorized		Recommended		Recommended	
	Positions		New Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Stormwater</u>						
Assistant to the County Manager	0.3	-			0.3	-
Stormwater Engineer	1.0	-			1.0	-
Total	1.3	-	-	-	1.3	-
<u>Public Works</u>						
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 Technician	1.0	-	1.0		2.0	-
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	-	1.0		4.0	-
Assistant Director, Water	1.0	-			1.0	-
CIP Construction Manager	1.0	-			1.0	-
Construction Inspector			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	-
Office Assistant			-		-	-
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	-
Meter Technician			1.0		1.0	-
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	-
	87.9	0.2	4.0	-	91.9	0.2
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	-

Continued on next page.

Positions by Class Title

Solid Waste Fund (continued)	FY2005 Authorized Positions		FY2006 Recommended New Positions		FY2006 Total Recommended Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
	Equipment Operator I	4.0	-			4.0
Scale Operator	1.0	0.5			1.0	0.5
General Utility Worker	-	7.3			-	7.3
Total	13.8	7.8	-	-	13.8	7.8
Total FT/RPT and PT	880.2	65.8	31.5	(1.8)	911.7	64.0
Total FTE	946.0		29.7		975.7	



Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	41400	Tax Administration	5540	Truck Mid Size Ext. Cab	Vehicle for New Appraiser	1	15,000	No	15,000	15,000	
10	41400	Tax Administration	5540	Truck Mid Size Ext. Cab	Replacements for #3498 high mileage 160,000 & #1595 high mileage 99,850 with transmission problems, vibration in drive line, brake problems & check engine light stays on.	2	15,000	Yes	30,000	-	
			5540 Total						45,000	15,000	-
			Grand Total						45,000	15,000	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	542100	Information Systems	5510	Windows servers	We have 8 servers that need to be replaced. These include the following (1) Gateway server for the internet (this controls internet traffic and houses information for the public for the internet), (2) VPN server that allows individuals to dial into the courthouse to work or to receive e-mail when they are away from the courthouse, (3) Main Cane Creek server, (4) Courthouse security server, (5) DSS server, (6) PDF server that houses PDF documents for all offices, (7) Main Courthouse server and (8) Assessor's Proval. These are several years old and they are not eligible for service and proprietary. The break down of any of these servers would result in considerable inconvenience, work delays and work stoppage.	8	4,875	Yes	39,000	39,000	
10	542100	Information Systems	5510	2450 Feet of 24 strand fiber installed and terminated	Need fiber for additional equipment	1	14,500	No	14,500	14,500	
10	542200	IS/GIS	5510	Replace existing GIS server and update drawing board ability.	Current GIS server has no capacity left, the processors and drives need updating, and it is not eligible for service. It has been in service 6 years and needs to be replaced.	1	20,000	Yes	20,000	Yes ... to be charged to the Water & Sewer Fund	
10	542109	IS/PHONE	5510	Additional phone switch and ports for phone lines and voice mail for expanding use	With the new Ag Center and additional requirements for public works, we will need to update the phone switch. This will be about \$90K. We will need to roll \$45K approved for FY05 and add an additional \$45K for FY06 to update the switch. The current switch cannot handle any additional phone traffic.	1	35,000	No	35,000	35,000	
10	542100	Information Systems	5510	Upgrade operating system for journaling on AS400	Update the operating system and add drives for journaling on the AS400. Need to trace all information received.	1	45,000	No	45,000	5,000	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	542100	Information Systems	5510	Upgrade memory and operating system L2000 Unix machine	Need operating system for L2000 Unix machine.	1	13,700	No	13,700	Yes ... to be charged to the Water & Sewer Fund	
10	542100	Information Systems	5510	SOPHOS virus protection for Linux for internet	Virus protection for internet.	1	11,000	No	11,000	11,000	
10	542100	Information Systems	5510	Scanning and retrieval system from Compuflex (\$12K is in DSS budget)	Currently many offices need the ability to scan and retrieve documents, including photos. Includes server, 5 retrieval licenses, sanpshots, scanning connection, training and installation. This is a multi-office solution.	1	53,000	No	53,000	41,000	
				5510 Total					231,200	145,500	-
				Grand Total					231,200	145,500	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recom- mended	Adopted
10	542400	Purchasing	5510	Vendor Software	Web based software to allow vendors to manage their vendor profile online. Allow staff to electronically send RFP's to selected vendors.	1	11,300	No	11,300	-	
			5510 Total						11,300	-	
10	542620	Property Management	5540	Vehicle	To replace vehicle 31-99	1	21,800	Yes	21,800	-	
			5540 Total						21,800	-	
10	542620	Property Management	5550	Fork Lift	To replace fork lift	1	8,000	Yes	8,000	8,000	
			5550 Total						8,000	8,000	-
10	542620	Property Management	5580	Courthouse Balcony Handrail	Courthouse Balcony handrail replacement due to rusting	1	75,000	No	75,000	-	
10	542620	Property Management	5580	Historic Courthouse Courtroom Plaster and Ceiling repairs	Existing plaster dentil molding and some wall areas have been damaged by prior water intrusion and the existing blown-in ceiling is not historically appropriate. This project will provide for needed repairs and repainting of the Courtroom.	1	39,400	No	39,400	-	
10	542620	Property Management	5580	Courthouse Balcony Repairs and Resurfacing	The existing concrete balcony is 33 years old, contains numerous cracks, concrete is damaged in areas, and the surface is quite slick, in areas, when wet. This project will provide for necessary repairs and application of a skid-resistant coating; both improving safety and appearance.	1	35,200	No	35,200	-	
10	542620	Property Management	5580	Main Library HVAC System VFD Retrofit	This project will provide for retrofitting the HVAC system with 4 Variable Frequency Drives (VFD) which will improve system performance and efficiency. Energy savings will cover the cost of the VFD's in less than 4 years.	1	16,500	No	16,500	16,500	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace ment? yes/no	Requested	Recom- mended	Adopted
10	542620	Property Management	5580	Historic Post Office Parking Lot Reconfiguration and Landscaping	With the closure of the drive-up window, the drive-thru area needs to be removed and replaced with landscaping that will give the exterior a more appealing appearance to blend in with the new plaza area. In addition, the parking lot at the rear, left of the building is very difficult to access. This project will allow minor reconfiguration to make it more accessible.	1	35,000	No	35,000	-	
			5580 Total						201,100	16,500	-
			Grand Total						242,200	24,500	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	543130/ 1050 (18,25) 1053(75), 1054(25), 1055(25), 1056(1,50)	UC Sheriff's Office	5540	18.25 Replacement Police Package 4-Door Six Passenger Sedans. 2.75 vehicles will be coded off to the contract towns based on their total amortization. Total number of replacement vehicles requested is 21.	Current Sheriff's Office vehicles identified by the county garage as the "worst of the worst" will be replaced.	21	24,300	Yes	510,300	510,300	-
			Total 5540						510,300	510,300	-
10	543130/ 1050 (18,25) 1053(75), 1054(25), 1055(25), 1056(1,50)	UC Sheriff's Office	5550	18.25 Replacement Mobile Data Computers for Sheriff's Office Patrol Vehicles. 2.75 (MDC's) will be coded off to the contract towns based on their total amortization. Total number of replacement Mobile Data Computers is 21.	These computers allow patrol officers to check vehicle registration, and eventually incident reports, jail photographs, which cuts down on radio traffic, provides instant info. 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 7 years old and are beginning to malfunction with little or no replacement parts available.	21	9,000	Yes	189,000	189,000	
10	543130 / 1050	UC Sheriff's Office	5550	2 Mobile Data Computer for use in a patrol vehicle. 2 @ 9,000 ea. Plus 2 digital in-car camera systems @ 6,000 ea.	Cost of a Mobile Data Computer for use in a patrol vehicle. 2 @ 9,000 ea. Plus 2 digital in-car camera systems @ 6,000 ea. For 2 Domestic Violence Officers	2	15,000	No	30,000	30,000	
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(25), 1055(25), 1056(1,50)	UC Sheriff's Office	5550	2.75 Replacement Digital In-Car Camera System for Sheriff's Office Patrol Vehicles will be coded off to the contract towns based on their total amortization.	Digital In-Car Camera Systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	2.75	6,000	Yes	16,500	16,500	
			Total 5550						265,500	265,500	-
			Grand Total						775,800	775,800	-

Fd	Ag Code	Agency Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	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 6,500 miles per month. Both vehicles to be replaced will be determined by the county garage at the appropriate time.	2	23,200	Yes	46,400	46,400	-
			5540 Total						46,400	46,400	-
10	543135	UC Sheriff's Jail	5550	Printrak LiveScan Ruggedized Fingerprint Capture Station Model # (LSS-3000R). Total unit cost 44,671.	All individuals charged with a Felony must be fingerprinted. The current LiveScan Fingerprint Capture Station was acquired under a state grant in 1998. Motorola will no longer support this equipment in 2006. At present, we are experiencing numerous breakdowns because of the current units age. This unit connects directly to the NC State Bureau of Investigation (NCSBI) AFIS Database.	1	44,671	Yes	44,671	44,671	-
			5550 Total						44,671	44,671	-
			Grand Total						91,071	91,071	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	543128	UC Sheriff's Office	5550	Water Heater	Need additional water heater that is closer to the area so the temperature will not have to be readjusted constantly	1	10,000	No	10,000	10,000	
			Total 5550						10,000	10,000	
			Grand Total						10,000	10,000	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	543300 / 1101	Emergency Management	5540	Full Size SUV	Vehicle No 75-00 has over 100,000 miles. Mechanical wise needs to be replaced.	1	24,700	yes	24,700	-	
			5540 Total						24,700	-	
			Grand Total						24,700	-	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	543400	Fire Service	5550	LOGICS/Incident Reporting	Upgrade of state incident reporting system is necessary to meet general statute requirements for reporting. This upgrade would allow all vfds to complete their reporting web based on a dial up system. This would allow Fire Service to have report data as it is entered and assist the depts in getting their reports in on a timely basis. This would reduce the time the Finance Dept holds checks in the safe awaiting notification the vfd report has been completed. The VFDs would no longer need to export their reports to a disk and bring it to Fire Service to import, further delaying the release of their check. This cost involves a one time setup fee. The annual cost after installation would be \$2,000 (approx.) which would be offset by \$1,850 (our current cost for annual maintenance for all 18 vfds and Fire Service). This would also eliminate the need to visit all stations for upgrades as is our current practice. Server and other IT cost is approx. \$9,500. Software cost is \$3,500.	1	13,000	no	13,000	13,000	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	543400	Fire Service	5550	Drafting Pit	Drafting Pit- this is a joint venture with the City of Monroe. They are willing to take ownership and oversee the construction of this project, with Union County and the City of Monroe sharing 50% of the project's cost. This will allow for testing of 5 - 2000 gpm fire pumps that currently exist within the county. The nearest facility capable of testing 2000 gpm pumps is located in Kannapolis NC. The new facility will provide a location to test all fire apparatus in Union County. We have 18 VFDs with equipment needing testing each year. This would be very beneficial to the Volunteer Fire Service in Union County. The plan calls for this facility to be located at the existing training station where the Fire Tower is located on Quarry Road.	1	75,000	no	75,000	75,000	
10	543400	Fire Service	5550	Air Compressor	Air Compressor - Our current air compressor was purchased in 1990. It currently has over 800 hours of log time. When it reaches 1,000 hours this system will require a costly overhaul. Some of the fire departments are already using the 6,000 psi bottle and all departments are replacing old 4,500 psi units with the 6,000 psi. Our current compressor will only fill 4,500 psi bottles. Some departments, which have already upgraded to 6,000 psi, must travel to Mecklenburg County to refill their bottles to capacity.	1	49,500	no	49,500	49,500	
				5550 Total					137,500	137,500	-
				Grand Total					137,500	137,500	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	543500	Inspections	5540	Compact trucks with super cab/ rear half doors	Replacement vehicles: V#23-99 (123,843 mileage); V#24-99 (121,814 mileage)	2	17,500	yes	35,000	31,000	
			5540 Total						35,000	31,000	-
			Grand Total						35,000	31,000	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	551154	Health Department - 1390	5540	1/2 ton truck 2-wheel drive w/8' bed. 6 cylinder, gasoline engine. Super-Cab with rear half doors. 6-ft bed. 2-wheel drive. ABS power brakes. Power steering. Automatic Transmission. Front & rear bumpers - factory installed. Standard tires for GVWR. AM/FM radio with clock. Vinyl upholstery. Standard gauge package. Standard battery and alternator. Left & right exterior mirrors. Axle and springs sufficient for GVWR. Air conditioning - factory installed. Standard shocks/struts. Full size spare tire and wheel sufficient for GVWR. Tire jack. Rubber floor mats. Limited slip rear end. Intermittent wipers. Caro light. Color - manufacturer's standard while. 4 sets of keys.	1 truck to replace vehicle 40-98 as recommended by Union County Fleet Manager - vehicle is in poor shape. Current mileage is 88,550. Needs new transmission. Engine has speed control problem that makes vehicle unsafe to drive.	1	17,220	Yes	17,220	15,500	
10	551154	Health Department - 1390	5540	1/2 ton truck 2-wheel drive w/8' bed. 6 cylinder, gasoline engine. Super-Cab with rear half doors. 6-ft bed. 2-wheel drive. ABS power brakes. Power steering. Automatic Transmission. Front & rear bumpers - factory installed. Standard tires for GVWR. AM/FM radio with clock. Vinyl upholstery. Standard gauge package. Standard battery and alternator. Left & right exterior mirrors. Axle and springs sufficient for GVWR. Air conditioning - factory installed. Standard shocks/struts. Full size spare tire and wheel sufficient for GVWR. Tire jack. Rubber floor mats. Limited slip rear end. Intermittent wipers. Caro light. Color - manufacturer's standard while. 4 sets of keys.	New truck for new Environmental Health Specialist position.	1	17,220	No	17,220	15,500	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	551154	Health Department - 1390	5540	1/2 ton truck 2-wheel drive w/8' bed. 6 cylinder, gasoline engine. Super-Cab with rear half doors. 6-ft bed. 2-wheel drive. ABS power brakes. Power steering. Automatic Transmission. Front & rear bumpers - factory installed. Standard tires for GVWR. AM/FM radio with clock. Vinyl upholstery. Standard gauge package. Standard battery and alternator. Left & right exterior mirrors. Axle and springs sufficient for GVWR. Air conditioning - factory installed. Standard shocks/struts. Full size spare tire and wheel sufficient for GVWR. Tire jack. Rubber floor mats. Limited slip rear end. Intermittent wipers. Caro light. Color - manufacturer's standard white. 4 sets of keys.	New truck for new Environmental Health Specialist position.	1	17,220	No	17,220	-	
			5540 TOTAL						51,660	31,000	-
			Grand Total						51,660	31,000	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
10	553101-1450	DSS-Administration	5510	Server	The IT department recommends that in order to successfully implement our imaging system for records management, a separate server is needed. These are vital records that we will be storing and will need to be backed up on a regular basis. The specifications on this server are not yet available.	1	10,000	no	10,000	-	
10	553101-1450	DSS-Administration	5510	Scanning and retrieval system from Compuflex	Currently many offices need the ability to scan and retrieve documents, including photos. Includes server, 5 retrieval licenses, sanpshots, scanning connection, training and installation. This is a multi-office solution.	1	12,000	No	-	12,000	
				5510 TOTAL					10,000	12,000	-
10	553101-1450	DSS-Administration	5540	Four door mid-size sedan, 6 cylinder, six passenger, Air conditioning, power door locks, Body side molding, Four wheel anti-lock brakes, driver's side and passenger airbag, split seats adjustable for front, bench type foam cushion for rear. Power steering, dual electric windshield wipers, Cruise control, tilt steering, four blackwall tubeless radial 205/65R15, four speed automatic transmission	To replace 40-00 Dark Blue Taurus with current mileage of 86,000 (Jan05 averages more than 1500 miles per month). After vehicle exceeds 100,000 miles and is depreciated it will be available to transfer out to other departments. 50% federal revenues are available to offset cost of replacement.	1	16,600	yes	16,600	14,500	
10	553101-1450	DSS-Administration	5540	Four door mid-size sedan, 6 cylinder, six passenger, Air conditioning, power door locks, Body side molding, Four wheel anti-lock brakes, driver's side and passenger airbag, split seats adjustable for front, bench type foam cushion for rear. Power steering, dual electric windshield wipers, Cruise control, tilt steering, four blackwall tubeless radial 205/65R15, four speed automatic transmission	To replace 41-00 Dark Blue Taurus with current mileage of 88,000 (Jan05 averages more than 1500 miles per month). After vehicle exceeds 100,000 miles and is depreciated it will be available to transfer out to other departments. 50% federal revenues are available to offset the cost of replacement.	1	16,600	yes	16,600	14,500	
				5540 TOTAL					33,200	29,000	-
				Grand Total					43,200	41,000	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recommended	Adopted
10	5870	Transportation	5540	Wheelchair Equipped Conv. Van	Replacement of 2003 minivan #01-03 with 102,000+ miles with a Lift Equipped Conversion Van/90% reimbursement from NCDOT if approved. Will not purchase if not approved.	1	38,500	YES	38,500	38,500	
				5540 TOTAL					38,500	38,500	-
				Grand Total					38,500	38,500	-

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
10	561100	Library	5510	Servers	To replace two servers that are more than three years old	2	5,067	Yes	10,134	10,134	
10	561100	Library	5510	Microfilm reader	One replacement microfilm reader-printer for use by the public for historical and genealogical research	1	15,500	Yes	15,500	15,500	
			5510 Total						25,634	25,634	-
10	561100	Library	5580	Union West Parking Lot	To expand parking lot by 28 spaces to accommodate volume of vehicular traffic	1	40,000	No	40,000	40,000	
			5580 Total						40,000	40,000	-
			Grand Total						65,634	65,634	-

Fd Code	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom- mended	Adopted
10 561301		Parks & Recreation	5540	3/4 ton 4x4 full size truck	Replaces V# 07-01 with 140,000 mileage	1	19,700	yes	19,700	19,700	
10 561301		Parks & Recreation	5540	25-passenger vehicle	Trans. Day camp, trips, spec. events, replaces V# 24-92 van with 110,141 mileage	1	60,000	yes	60,000	-	
			5540 Total						79,700	19,700	-
10 561301		Parks & Recreation	5550	Maint. Utility Vehicle 6x4	Replaces current maint. Utility veh. with 1400 hours	1	9,800	yes	9,800	9,800	
10 561301		Parks & Recreation	5550	Heavy Duty Lift	Servicing mowers & equipment	1	7,200	no	7,200	7,200	
			5550 Total						17,000	17,000	-
10 561301		Parks & Recreation	5570	Sealing DUA parking lot projects	Extend life of current paved lots by 3-5 years. Allows for Master Plan update. Repairing the sealants to the parking lot.		18,500	yes	18,500	18,500	
10 561301		Parks & Recreation	5570	Retaining wall at DUA	Replacement of the retaining wall at DUA playground		11,000	yes	11,000	11,000	
10 561301		Parks & Recreation	5570	Master plan updates	Update of Master Plan, and Comprehensive Master Plan		21,365	yes	21,365	21,365	
			5570 Total						50,865	50,865	-
			10-561301 Total						147,565	87,565	-
10 561374		Parks & Recreation	5540	4x4 3/4 ton full size truck	Transportation needed for traveling to/from JHP	1	19,700	no	19,700	-	
			5540 Total						19,700	-	-
			10-561374 Total						19,700	-	-
			Grand Total						167,265	87,565	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
33	43200	Emergency Communications	5510 AS400		Update the operating system and add drives for journaling on the AS400.	1	40,000	No	-	40,000	
			5510 Total						-	40,000	
			Grand Total						-	40,000	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
61	571101	Public Works	5510	Harris Executive Information System	Add-on to Harris Northstar CIS, which will allow users outside UCPW access utility data at macro level and does not require proficiency with Northstar system navigation. Datasets are created by UCPW staff. System will be useful to Finance Director, Intern	1	8,750	no	8,750	8,750	
61	571101	Public Works	5510	Replace existing GIS server and update drawing board ability.	Current GIS server has no capacity left, the processors and drives need updating, and it is not eligible for service. It has been in service 6 years and needs to be replaced.	1	20,000	yes	20,000	20,000	
61	571101	Public Works	5510	Upgrade memory and operating system L2000 Unix machine	Need operating system for L2000 Unix machine.	1	13,700	no	13,700	13,700	
				5510 Total					42,450	42,450	-
				Grand Total					42,450	42,450	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace- ment? yes/no	Requested	Recom- mended	Adopted
61	571185	Public Works	5510	Cityworks GIS	Cost split 50/50 between water and sewer	0.5	105,000	no	52,500	-	
			5510 Total						52,500	-	
61	571185	Public Works	5540	1/2 Ton 4x4 extended cab truck	Replacement for Inspector Truck 43-01. Current mileage is 84,000. This truck could serve as "pool truck" where fewer miles are accumulated. Individual truck needs for Inspector to perform daily duties. 50/50 split with Sewer.	0.5	25,000	yes	12,500	12,500	
61	571185	Public Works	5540	Tandem Dump Truck	Improve efficiency by reducing the number of loads of stone, fill and spoil required for larger jobs. 50/50 split with Sewer.	0.5	150,000	no	75,000	-	
61	571185	Public Works	5540	1/2 Ton 4x4 extended cab truck	Expansion item related to requested Construction Inspector (see WATER Expansion and Sewer Expansion sheets). Cost to be split between two divisions.	0.5	25,000	no	12,500	12,500	
61	571185	Public Works	5540	1/2 Ton 4x4 extended cab truck	Expansion item related to requested Meter Tech (see WATER Expansion sheet).	1	25,000	no	25,000	-	
			5540 Total						125,000	25,000	
61	571185	Public Works	5550	28 ft. Dump Trailer	Improve efficiency by reducing the number of loads of stone, fill and spoil required for larger jobs.	1	40,000	no	40,000	-	
61	571185	Public Works	5550	Rubber Tire Back-hoe with 4-in-1 Bucket	To be used with directional bore machine and where a "light" machine would aid in protecting well landscaped yards.	1	37,000	no	37,000	-	
61	571185	Public Works	5550	Skid Steer W/ Concrete Breaker	Expedite the removal of concrete driveways for emergency line repair. Results in reduced staff and time requirements.	1	27,000	no	27,000	-	
			5550 Total						104,000	-	
61	571185	Public Works	5580	Replace roof liner(flat roof) at Operations Center - 4600 Goldmine Rd.	Existing liner is deteriorating resulting in leaks. 50/50 split with Sewer.	0.5	70,000	yes	35,000	35,000	
			5580 Total						35,000	35,000	
			Grand Total						316,500	60,000	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
61	571186	Public Works	5510	Cityworks GIS	Cost split 50/50 between water and sewer	0.5	105,000	no	52,500	-	
			5510 Total						52,500	-	
61	571186	Public Works	5540	3/4 Ton Cargo Van with Conversion Top - Sprinter type package.	Replacement for vehicle # 23-96. Needed to house mainline CCTV sewer camera with 1000- foot reel, pan and tilt capabilities. CCTV of sewer lines in critical to I&I identification, problem detection and accurate locating.	1	36,500	yes	36,500	-	
61	571186	Public Works	5540	1/2 Ton 4x4 extended cab truck	Expansion item related to requested Construction Inspector (see WATER Expansion and Sewer Expansion sheets). Cost to be split between two divisions.	0.5	25,000	no	12,500	12,500	
61	571186	Public Works	5540	Jet-Vac Combination Truck with tilt debris tank.	This machine will greatly improve line cleaning efficiency - 10% annually is required by State rule. Needed to clean pump stations in lieu of expensive/dangerous chemical treatment. Enhances pump-and-haul capabilities. Two (2) Jet machines will be turned in for this truck - Aquatec and SEA machines.	1	205,000	yes	205,000	205,000	
61	571186	Public Works	5540	1/2 Ton 4x4 extended cab truck	Replacement for Inspector Truck 43-01. Current mileage is 84,000. This truck could serve as "pool truck" where fewer miles are accumulated. Individual truck needed for inspector to perform daily duties. 50/50 split with Water.	0.5	25,000	yes	12,500	12,500	
61	571186	Public Works	5540	Tandem Dump Truck	Improve efficiency by reducing the number of loads of stone, fill and spoil required for larger jobs. 50/50 split with Water.	0.5	150,000	no	75,000	-	
			5540 Total						341,500	230,000	
61	571186	Public Works	5550	60 KW Emergency Generator	Replacement for generator - VIN # AN3455747D3300 - that serves Sewer Pump Station 21-25. Existing generator damaged by power surge to point where repair is not cost effective.	1	35,500	yes	35,500	35,500	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replace-ment? yes/no	Requested	Recom-mended	Adopted
61	571186	Public Works	5550	72" Deck, zero turn, commercial mower	Replacement for 72" Yazoo - 12 Mile WWTP. There are currently 10 fenced acres that require regular mowing in order to maintain esthetics. Upcoming expansion will increase acres. WWTP staff are responsible for housekeeping - no outside contracts.	1	12,500	yes	12,500	12,500	
61	571186	Public Works	5550	Mainline Camera - CCTV with 1000 foot reel, pan and tilt capabilities, zoom function. Includes mapping software that will allow seamless integration with geodatabase and maintenance software.	Replacement for mainline camera #S5A100049 which is outdated and not compatible geodatabase. TV inspection (and accurate documentation) of sewer lines is critical for I&I investigation/reduction, problem detection and locating.	1	91,500	yes	91,500	-	
61	571186	Public Works	5550	Amphibious Argo (Swamp Buggy)	Needed to access remote right-of-way for maintenance and inspection.	1	35,000	no	35,000	-	
61	571186	Public Works	5550	Track Loader w/ 4 in-1 bucket.	Needed for remote right-of-way access and repair. Needed to handle heavy material such as large diameter DI pipe.	1	110,000	no	110,000	-	
				5550 Total						48,000	
61	571186	Public Works	5580	Replace roof liner(flat roof) at Operations Center - 4600 Goldmine Rd.	Existing liner is deteriorating resulting in leaks. 50/50 split with Water	0.5	70,000	yes	35,000	35,000	
				5580 Total						35,000	
				61-571186 Total					713,500	313,000	
61	571187	Public Works	5580	Station #2 By-pass pump connection. Line-stop installed from previous budget.	Needed for emergency connection during station failure and maintenance where shutdown is required. Project was budgeted in FY 05. Project bids were solicited and were in excess of FY05 requested funds.	1	36,500	no	36,500	36,500	
61	571187	Public Works	5580	Station #1 By-pass pump connection and line-stop.	Needed for emergency connection during station failure and maintenance where shutdown is required. Project was budgeted in FY05. Project bids were solicited and were in excess of FY05 requested funds.	1	48,500	no	48,500	48,500	
				5580 Total						85,000	
				61-571187 Total					85,000	85,000	
				Grand Total					798,500	398,000	

Fd	Dept Code	Department Name	Object	Description of Item	Justification	Quantity	Cost /Item	Replacement? yes/no	Requested	Recommended	Adopted
66	547281	Public Works	5550	Digital dash-mount camera - purchase and installation.	Environmental Patrol Officer issues citations on a regular basis. Many times a simple "littering" stop turns into a felony arrest. Officer works alone. Camera is cheap insurance. Sheriff's Office concurs and has verbally agreed to manage files and help insure guidelines are followed.	1	7,500	no	7,500	7,500	
			5550 Total						7,500	7,500	
66	547281	Public Works	5570	Cap closed C&D cells as required by State rule.	Capping closed cells is required by rule. Money was budgeted in FY05. Project bids were solicited and were in excess of budgeted funds. The area to be capped has increased from approximately 2 acres to approximately 12 acres (original cell, cell1 & 1A each @ \$321K per 2004 Closure Post Closure Estimate).	3	321,000	no	963,000	963,000	
66	547281	Public Works	5570	Construct new C&D cells and sedimentation and erosion control measures.	Current C&D Cell is projected to be full by the end of calendar year 05. Permits for cells 3-8 have been applied for through NCDEHNR Solid Waste Section.	1	248,000	no	248,000	248,000	
			5570 Total						1,211,000	1,211,000	
			Grand Total						1,218,500	1,218,500	

**General Fund
Tax Supported Capital Improvement Plan
FY2006-FY2010
(Approved BOCC May 2, 2005)**

Priority	Project Title	1 2005-06	2 2006-07	3 2007-08	4 2008-09	5 2009-10	CIP Sub-Total	6-10 2011-15	CIP Total (10-Year)
BE1	Voting Units for ADA	432,760	38,020	38,020	38,020	38,020	584,840	54,680	639,520
BE2	Voting Units for Replacement	181,340	180,940	180,940	185,678	-	728,898	-	728,898
BE3	Voting Units - Reduce Waiting Time	347,870	85,920	85,920	85,920	-	605,630	-	605,630
CE1	Agricultural Services Center Event Parking	468,200	-	-	-	-	468,200	-	468,200
CE2	Agricultural Services Center Access Road	175,000	-	-	-	-	175,000	-	175,000
EM1	Relocation of EOC/E911	-	75,000	678,000	-	-	753,000	-	753,000
GS1	Courthouse Re-Roofing	260,000	-	-	-	-	260,000	-	260,000
GS2	Courthouse Renovation	3,036,070	1,477,680	813,840	-	-	5,327,590	-	5,327,590
GS4	Historic Post Office Renovation	-	1,136,500	618,000	-	-	1,754,500	-	1,754,500
GS5	Courthouse Boiler Replacement	-	160,000	-	-	-	160,000	-	160,000
GS6	Courthouse Tower Air Handling System	-	-	192,000	-	-	192,000	-	192,000
LS1	Weddington Regional Library	902,750	2,323,250	-	-	-	3,226,000	-	3,226,000
PR1	Jesse Helms Park Restroom Facilities	397,000	-	-	-	-	397,000	-	397,000
PR2	Development of Jesse Helms Park	1,481,000	1,000,000	1,000,000	1,000,000	1,000,000	5,481,000	-	5,481,000
PR3	Cane Creek Campground Renovation Project	500,000	-	-	-	-	500,000	-	500,000
SJ1	Union County Jail Expansion	480,000	4,897,500	10,205,000	2,368,500	-	17,951,000	-	17,951,000
SJ2	Firearms Range	525,000	-	-	-	-	525,000	-	525,000
SJ4	Mobile Command Center	191,000	-	-	-	-	191,000	-	191,000
SJ5	Animal Shelter	1,677,700	-	-	-	-	1,677,700	-	1,677,700
Total		11,055,690	11,374,810	13,811,720	3,678,118	1,038,020	40,958,358	54,680	41,013,038
Carry Forward from Prior Year									
CPO Funding		4,682,700	52,500	-	-	-	4,735,200	-	4,735,200
Installment Financing		1,987,290	9,404,810	12,610,720	2,669,118	29,020	26,700,958	-	26,700,958
2003 COPs									
Revenue Bonds		-	-	-	-	-	-	-	-
County Revenue		2,472,200	660,000	692,000	500,000	500,000	4,824,200	49,680	4,873,880
Non-County Revenue		1,913,500	1,257,500	509,000	509,000	509,000	4,698,000	5,000	4,703,000
Total Sources		11,055,690	11,374,810	13,811,720	3,678,118	1,038,020	40,958,358	54,680	41,013,038
Available / (Needed)		-	-	-	-	-	-	-	-

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 \$4,200 each in FY06 (units only; software inc. in BE2). Purchase of 3 additional voting units each year 2007-2010 resulting from additional precincts and 7 additional voting units for FY2011-2013. Federal and state grants will likely be available to offset a portion (\$3,000 for each ADA unit) of the costs.

First year cost incs. \$150K software & \$53K for cartridges and card activators.

Justification The Help America Vote Act (HAVA) of 2002 requires at least one voting unit at each polling place for individuals with disabilities by 1/1/06. 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 as for other voters.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (HAVA) X
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	432,760	38,020	38,020	38,020	38,020	584,840	-	-
Total	432,760	38,020	38,020	38,020	38,020	584,840	54,680	639,520

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	267,760	29,020	29,020	29,020	29,020	383,840	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	165,000	9,000	9,000	9,000	9,000	201,000	-	-
Total	432,760	38,020	38,020	38,020	38,020	584,840	-	-

Operating Budget Impact

Operating Costs	-	-	10,176	10,936	11,697	32,809	-	-
Debt Service Costs	61,000	67,600	74,200	80,800	87,400	371,000	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	61,000	67,600	84,376	91,736	99,097	403,809	-	-

Source and Basis of Capital Cost Estimate

Vendor quotation

Staff Review Committee Notes

Department	<i>Board of Elections</i>	Department Priority	BE2
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Project **Voting Units for Replacement**

Description Purchase 46 voting units @ approximately \$4,000 each in FY2006, FY2007, and FY2008. Purchase 47 voting units @ approximately \$4,000 in FY2009.

First year cost incs. \$400 for Vote Simulation Cartridges.
Replace all machines by the November 2008 Presidential Elections.

Justification Replacement of the County's existing 185 voting machines over the next four years. The bulk of the voting machines were purchased in 1993 and are approaching obsolescence. Spare parts are becoming increasingly difficult to obtain. Existing system is limited as to the "size" of the ballot (i.e. constitutional questions, referendums, political offices).

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here) X
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	181,340	180,940	180,940	185,678	-	728,898	-	-
Total	181,340	180,940	180,940	185,678	-	728,898	-	728,898

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	181,340	180,940	180,940	185,678	-	728,898	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	181,340	180,940	180,940	185,678	-	728,898	-	-

Operating Budget Impact

Operating Costs	-	-	10,864	14,578	14,578	40,020	-	-
Debt Service Costs	41,300	82,500	123,700	166,000	166,000	579,500	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	41,300	82,500	134,564	180,578	180,578	619,520	-	-

Source and Basis of Capital Cost Estimate

Vendor quotation

Staff Review Committee Notes

Department	<i>Board of Elections</i>	Department Priority	BE3
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Project **Voting Units - Reduce Waiting Time**

Description Purchase additional 78 voting units @ approximately \$4,000 each in FY2006 and 21 additional voting units in each year FY2007, FY2008 and FY2009.

First year incs. \$23K for additional cartridges & card activators & \$20K for server & workstations.

Justification 318 voting units are required for a non-presidential election with the following assumptions - 53% turnout, 20% early voting and 6 minutes for per ballot. FY2006 purchase of 78 units, +55 ADA units and the existing 185 units provides for 318 units. 391 voting units are required for a presidential election - 74% turnout, 40% early voting, 6 minutes. Purchase +63 units (+ADA additions) provides for 391 units by FY2009.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here)
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	347,870	85,920	85,920	85,920	-	605,630	-	-
Total	347,870	85,920	85,920	85,920	-	605,630	-	605,630

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	347,870	85,920	85,920	85,920	-	605,630	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	347,870	85,920	85,920	85,920	-	605,630	-	-

Operating Budget Impact

Operating Costs	-	-	10,394	12,113	12,113	34,619	-	-
Debt Service Costs	79,200	98,800	118,400	138,000	138,000	572,400	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	79,200	98,800	128,794	150,113	150,113	607,019	-	-

Source and Basis of Capital Cost Estimate

Vendor quotation

Staff Review Committee Notes

Department	<i>Cooperative Extension</i>	Department Priority	CE2
Project	Agricultural Services Center Access Road		
Description	1870 linear feet of roadway to provide an alternate access route to the Center and improve traffic flow		

Justification

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here)
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment
- Enhancement of natural and social environment X
- Results in more economical, efficient or effective delivery of services
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	175,000	-	-	-	-	175,000	-	-
Other	-	-	-	-	-	-	-	-
Total	175,000	-	-	-	-	175,000	-	175,000

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	-	-	-	-	-	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	175,000	-	-	-	-	175,000	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	175,000	-	-	-	-	175,000	-	-

Operating Budget Impact

Operating Costs	-	-	-	-	-	-	-	-
Debt Service Costs	-	-	-	-	-	-	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Source and Basis of Capital Cost Estimate

Staff Review Committee Notes

Department	<i>General Services</i>	Department Priority	GS5
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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.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here)
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment X
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(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	GS6
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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.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here)
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment X
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(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</i>	Department Priority	LS1
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Project **Weddington Regional Library**

Description This project provides for the construction, furnishing and opening day book collection for the Weddington Regional Library. The 15,000 SF building would house approximately 37,000 books and other materials, 30 public access computers, meeting room for up to 100 people, Equine library, toddler area, lounge seating for 15, tables with seating for 76, and 3 study rooms. Operating costs include 11 FTE positions and \$5/sq. ft. occupancy expenses.

Justification The construction of the Weddington Regional Library would complete the Union County Regional Library plan established by the County Commissioners in 1999. This is the final regional library in the plan. Currently the Weddington area (which includes Weddington, Wesley Chapel and Marvin) is unserved. The Town of Weddington would participate financially in its construction.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here)
- Alleviate risks to public or employee health and safety
- Protection of County's physical investment
- Enhancement of natural and social environment X
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation X

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(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	-	-	742,017	742,017	742,017	2,226,051		
Debt Service Costs	11,858	132,919	132,919	132,919	132,919	543,534		
Less Revenues	-	-	-	-	-	-		
Total	11,858	132,919	874,936	874,936	874,936	2,769,585		

Source and Basis of Capital Cost Estimate

Capital costs were based on figures submitted in FY 2004 CIP. Non-County Revenues reflect municipal/private contributions. Land to be provided by municipality/developer.

Staff Review Committee Notes

Department	<i>Parks and Recreation</i>	Department Priority	PR1
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Project **Jesse Helms Park Restroom Facilities**

Description This project will add a 1900 sq/ft restroom and the required septic services for the proper operation of the facility.

Justification Parks and Rec was successful in obtaining a PARTF 2004 and a LWCF 2004 Grant for the construction of three soccer fields at the Soccer Complex. The staff has also requested a PARFT and LWCF 2005 Grant to build the three remaining fields. Restroom facilities will be required to serve participants and spectators using the soccer complex.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (NCGS 130A-335 WW Collection) X
- Alleviate risks to public or employee health and safety X
- Protection of County's physical investment
- Enhancement of natural and social environment X
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	397,000	-	-	-	-	397,000	-	-
Other	-	-	-	-	-	-	-	-
Total	397,000	-	-	-	-	397,000	-	397,000

Funding Source

GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	-	-	-	-	-	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	397,000	-	-	-	-	397,000	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	397,000	-	-	-	-	397,000	-	-

Operating Budget Impact

Operating Costs	11,566	37,554	37,554	37,554	37,554	161,782
Debt Service Costs	-	-	-	-	-	-
Less Revenues	-	-	-	-	-	-
Total	11,566	37,554	37,554	37,554	37,554	161,782

Source and Basis of Capital Cost Estimate

Cost estimates were based on Woolpert's Capital Improvement Plan which was presented to the BCC in Jan 2004. Special Notes: Restroom \$247,000 / Septic Service \$150,000 as per estimates given by Woolpert. Total project = \$397,000
Project included in 2005-2006 PARTF & LWCF grant submission. Funding source, due to mandated project requirements, assumes 100% County funding. Grant funds reflected in PR2.

Staff Review Committee Notes

Department	<i>Union County Sheriff's Office</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 may include constructing 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. Requirements for the expansion project will be determined by a needs assessment potentially adding approximately 300 additional beds to the existing 264. Renovations to approximately 34,000 square ft. are also proposed to include the booking, staff area, control center and minimum security areas.

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.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (10A-NCAC-14J) X
- Alleviate risks to public or employee health and safety X
- Protection of County's physical investment X
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	480,000	587,500	175,000	87,500	-	1,330,000		
Land	-	-	-	-	-	-		
Construction	-	4,000,000	9,000,000	1,830,000	-	14,830,000		
Other	-	310,000	1,030,000	451,000	-	1,791,000		
Total	480,000	4,897,500	10,205,000	2,368,500	-	17,951,000	-	17,951,000

Funding Source

CPO Funding	480,000	52,500	-	-	-	532,500		
GO Bonds	-	-	-	-	-	-		
2/3 Bonds	-	-	-	-	-	-		
Installment Financing	-	4,845,000	10,205,000	2,368,500	-	17,418,500		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	-	-	-	-		
Non-County Revenue	-	-	-	-	-	-		
Total	480,000	4,897,500	10,205,000	2,368,500	-	17,951,000		

Operating Budget Impact

Operating Costs	-	-	-	2,233,500	3,970,000	6,203,500		
Debt Service Costs	-	372,465	1,156,986	1,339,067	1,339,067	4,207,585		
Less Revenues	-	-	-	-	-	-		
Total	-	372,465	1,156,986	3,572,567	5,309,067	10,411,085		

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. The needs assessment will determine actual costs related to the expansion project.

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 (STSC) 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. Officers and SRT personnel must practice fire at least monthly in order to maintain a higher level of proficiency commensurate with the liability associated with those particular job functions.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (STSC) X
- Alleviate risks to public or employee health and safety X
- Protection of County's physical investment
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation X

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

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

Funding Source

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

Operating Budget Impact

Operating Costs	-	13,200	13,200	13,200	13,200	52,800		
Debt Service Costs	-	-	-	-	-	-		
Less Revenues	-	-	-	-	-	-		
Total	-	13,200	13,200	13,200	13,200	52,800		

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 **Mobile Command Center**

Description Purchase of a 35 foot V-10-310HP Mobile Command Center for utilization by the Sheriff's Office, other municipal law enforcement agencies, and Emergency Management. This unit would contain video monitoring equipment, an electronic copy board, telephone system, conference area, restroom, and communications equipment. The unit will be designed to enhance and extend the capability of the mobile EOC trailer now being used by emergency management.

Justification The current Mobile Command Center (MCC) is a 1984 converted "bread truck" with major mechanical deficiencies dating to the late 1980's. A replacement unit would provide a state of the art MCC used by incident command on scene in a variety of situations from crime scenes, hostage situations, or other Special Response Team callouts, manmade or natural disasters, training situations, and special events. By partnering with other law enforcement agencies and Emergency Management operational costs to the county could be minimized. The current EOC trailer is not set up specifically for law enforcement functions, i.e., hostage negotiations, crime scene investigations or SRT operations.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (cite reference here)
- Alleviate risks to public or employee health and safety X
- Protection of County's physical investment
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-
Other	191,000	-	-	-	-	191,000	-	-
Total	191,000	-	-	-	-	191,000	-	191,000

Funding Source

CPO Funding	-	-	-	-	-	-	-	-
GO Bonds	-	-	-	-	-	-	-	-
2/3 Bonds	-	-	-	-	-	-	-	-
Installment Financing	-	-	-	-	-	-	-	-
2003 COPs	-	-	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-	-	-
County Revenue	191,000	-	-	-	-	191,000	-	-
Non-County Revenue	-	-	-	-	-	-	-	-
Total	191,000	-	-	-	-	191,000	-	-

Operating Budget Impact

Operating Costs	500	1,000	1,000	1,000	1,000	4,500	-	-
Debt Service Costs	-	-	-	-	-	-	-	-
Less Revenues	-	-	-	-	-	-	-	-
Total	500	1,000	1,000	1,000	1,000	4,500	-	-

Source and Basis of Capital Cost Estimate

Pricing provided by Farber Specialty Vehicles which includes base pricing of mobile command center with additional equipment specifications provided by the Sheriff's Office.

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 approximately 12,500 sq. ft. climate controlled animal shelter with 1,200 sq. ft. of general office support space for County staff and volunteers. 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 unacceptable 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.

Setting Priorities (check all that apply)

- Mandated by law/courts/regulation (NCGS 19A Article 3) X
- Alleviate risks to public or employee health and safety X
- Protection of County's physical investment
- Enhancement of natural and social environment
- Results in more economical, efficient or effective delivery of services X
- Multiple uses or takes advantage of multi-jurisdictional participation

Year	1	2	3	4	5	CIP	6-10	CIP Total
Fiscal Year	2005-06	2006-07	2007-08	2008-09	2009-10	Sub-Total	2011-15	(10-Year)

Capital Costs

Planning/Design	95,800	-	-	-	-	95,800		
Land	-	-	-	-	-	-		
Construction	1,368,000	-	-	-	-	1,368,000		
Other	213,900	-	-	-	-	213,900		
Total	1,677,700	-	-	-	-	1,677,700	-	1,677,700

Funding Source

CPO Funding	1,677,700	-	-	-	-	1,677,700		
GO Bonds	-	-	-	-	-	-		
2/3 Bonds	-	-	-	-	-	-		
Installment Financing	-	-	-	-	-	-		
2003 COPs	-	-	-	-	-	-		
Revenue Bonds	-	-	-	-	-	-		
County Revenue	-	-	-	-	-	-		
Non-County Revenue	-	-	-	-	-	-		
Total	1,677,700	-	-	-	-	1,677,700		

Operating Budget Impact

Operating Costs	-	5,000	5,000	5,000	5,000	20,000		
Debt Service Costs	-	-	-	-	-	-		
Less Revenues	-	-	-	-	-	-		
Total	-	5,000	5,000	5,000	5,000	20,000		

Source and Basis of Capital Cost Estimate

Cost includes construction, site prep., kennel system, euthanasia and cremation equipment.
Building is a pre-engineered structure.

Staff Review Committee Notes

**Union County Public Schools
Capital Improvement Plan
2005-2010**

**(Approved BOCC May 2, 2005 as construction
milestones for instructional facilities ONLY and
Western Union wastewater facilities)**

Reference	Project Title	Current Year 2004-05	1 2005-06	2 2006-07	3 2007-08	4 2008-09	5 2009-10	6-Year CIP Sub-Total	6 2010-2011	CIP Total
1	Replacement Vehicles	\$ 150,000	\$ 315,000	\$ 168,730	\$ 175,479	\$ 182,498	\$ 243,331	\$ 1,235,037	\$ -	\$ 1,235,037
2	Tractors	43,000	-	-	-	-	-	43,000	-	43,000
3	Upgrade Telephones	250,000	121,000	54,080	113,611	140,383	182,498	611,572	-	611,572
4	Non Instructional Equipment	250,000	205,000	108,160	112,486	116,986	145,988	938,631	-	938,631
5	Custodial Equipment	65,000	80,000	97,344	123,735	105,287	194,664	666,031	-	666,031
6	Roofing Replacement	465,000	150,000	216,320	752,612	160,319	608,326	2,352,577	-	2,352,577
7	Concrete and Paving	180,000	399,387	223,891	469,068	497,190	486,661	2,256,198	-	2,256,198
8	Landscape Grading and Fencing	45,000	119,000	140,608	155,231	152,082	304,163	916,084	-	916,084
9	Fire Alarms & Intercoms	840,000	130,000	27,040	84,365	87,739	121,665	450,809	-	450,809
10	Security Systems	840,000	156,000	27,040	56,243	280,766	121,665	1,481,715	-	1,481,715
11	Surveillance Systems	304,000	245,000	64,896	56,243	70,192	121,665	557,996	-	557,996
12	Finishes - gyms and floors	72,000	284,000	32,448	115,861	99,438	243,331	1,079,078	-	1,079,078
13	Windows and Doors	479,000	137,500	64,896	233,972	574,401	243,331	1,326,099	-	1,326,099
14	Upgrade HVAC Systems	75,000	263,000	324,480	545,559	997,096	973,322	3,582,458	-	3,582,458
15	ADA/Asbestos Compliance	977,726	924,000	-	-	-	-	180,000	-	180,000
16	Renovations	1,040,000	750,000	2,625,018	822,691	780,547	1,764,147	7,894,129	-	7,894,129
17	**Mobile Units	1,135,000	1,475,000	1,100,000	1,298,000	1,350,000	1,404,000	6,942,000	-	6,942,000
18	Buses	1,404,099	1,638,000	1,788,696	1,953,257	2,132,955	2,433,306	11,350,313	-	11,350,313
19	Classroom Furniture, Equipment and Band Equipment	411,000	427,440	444,538	444,538	462,319	480,812	2,226,109	-	2,226,109
20	Classroom Technology	7,524,825	7,907,887	8,739,087	8,810,870	9,540,034	11,476,716	53,999,420	-	53,999,420
	SubTotal - Operating Capital									
21	Matching Grants	295,000	350,000	350,000	400,000	400,000	400,000	2,195,000	-	2,195,000
22	***New Middle School & High School "A" (Porter Ridge)	23,619,313	7,717,134	-	-	-	-	31,336,447	-	31,336,447
23	***New Elementary School "B" (Kensington)	10,011,486	1,019,851	-	-	-	-	11,031,337	-	11,031,337
24	***New Elementary School "E" (Sandy Ridge)	11,010,036	951,738	-	-	-	-	11,961,774	-	11,961,774
25	Brewer Drive Addition/Renovations Phase 2 (FY05/FY06)	1,862,000	861,180	-	-	-	-	2,723,180	-	2,723,180
26	***New High School (CATA)	18,575,490	5,340,228	-	-	-	-	23,915,718	-	23,915,718
27	New Elementary School "F"	798,755	14,795,908	1,717,221	-	-	-	17,311,884	-	17,311,884
28	*New Elementary School "G"	3,173,755	14,795,908	1,717,221	-	-	-	19,686,884	-	19,686,884
29	New High School and Middle School "B"	12,036,652	22,279,539	30,696,320	10,197,761	-	-	75,210,272	-	75,210,272
30	Health and Education Classrooms	1,650,000	13,007,817	21,388,707	1,293,196	-	-	37,339,720	-	37,339,720
31	Pre-vocational/Wolfe Center	-	91,719	1,404,976	1,513,257	-	-	3,009,952	-	3,009,952
32	Bond Administration	518,594	539,338	-	-	-	-	1,057,932	-	1,057,932
33	*New Elementary School "H"	-	4,151,386	14,184,555	2,015,164	-	-	20,351,105	-	20,351,105
	SubTotal - Bond Authorized Projects									
		\$ 83,551,081	\$ 85,901,746	\$ 71,459,000	\$ 15,419,378	\$ 400,000	\$ 400,000	\$ 257,131,205	\$ -	\$ 257,131,205

**Union County Public Schools
Capital Improvement Plan
2005-2010**

**(Approved BOCC May 2, 2005 as construction
milestones for instructional facilities ONLY and
Western Union wastewater facilities)**

Reference	Project Title	Current Year 2004-05	1 2005-06	2 2006-07	3 2007-08	4 2008-09	5 2009-10	6-Year CIP Sub-Total	6 2010-2011	CIP Total
34	Land Purchase	-	1,000,000	2,000,000	2,000,000	2,000,000	3,000,000	8,000,000	-	8,000,000
35	New Elementary School 'I'	-	4,151,386	14,184,555	2,015,164	-	-	20,351,105	-	20,351,105
36	New Elementary School 'J'	-	4,292,404	14,666,390	2,083,617	-	-	21,042,411	-	21,042,411
37	New Salem Elementary Mechanical & Classroom Addition	-	394,281	4,592,924	321,810	-	-	5,309,015	-	5,309,015
38	New Elementary School 'K'	-	4,292,404	14,666,390	2,083,617	-	-	21,042,411	-	21,042,411
39	New Elementary School 'L'	-	-	4,439,010	15,167,316	-	2,154,783	21,761,109	-	21,761,109
40	Wesley Chapel Elementary A&R	-	463,440	5,306,055	470,756	-	-	6,240,251	-	6,240,251
41	Benton Heights Elementary A&R	-	-	850,781	10,169,259	-	805,448	11,825,488	-	11,825,488
42	New High School and Middle School 'C'	-	191,769	13,361,683	25,087,097	34,564,520	→	73,205,069	11,482,833	84,687,902
43	Satellite Transportation Facility	-	-	692,982	5,364,424	-	1,171,442	7,228,848	-	7,228,848
44	Satellite Maintenance Facility	-	-	-	553,000	-	4,084,462	4,637,462	-	4,637,462
45	Administration Building - Brewer Drive	-	-	-	407,751	-	-	5,048,718	3,166,881	7,804,343
46	Planning and Design	-	-	-	-	4,640,967	-	2,250,000	-	5,048,718
47	Bond Administration	-	-	560,912	583,348	606,682	630,949	2,381,891	-	2,381,891
		\$ -	\$ 4,151,386	\$ 25,379,765	\$ 63,582,478	\$ 68,548,545	\$ 48,661,604	\$ 210,323,778	\$ 14,649,714	\$ 224,973,492
	TOTAL	\$ 91,075,906	\$ 97,961,019	\$ 105,577,852	\$ 87,812,726	\$ 78,488,579	\$ 60,538,320	\$ 521,454,403	\$ 14,649,714	\$ 536,104,117

Western Union utilities

427,560

427,560

91,075,906

98,388,579

87,812,726

78,488,579

60,538,320

521,881,963

14,649,714

536,104,117

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 associated with the debt service management plan for the payment of general obligation debt associated with the Union County Public Schools bond referendums.

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.

Department and Agency Summaries General Fund	Dept. No.	Page	Department and Agency Summaries General Fund (continued)	Dept. No.	Page
Nondepartmental Revenues			Human Services		
Ad Valorem - Current	101	1	Public Health	511	26
Ad Valorem - Current Miscellaneous	101	1	Mental Health	520	38
Ad Valorem - Prior	102	1	Social Services	531	38
Ad Valorem - Prior Miscellaneous	102	1	Other Human Services	560	41
Ad Valorem - Prior Written Off	103	1	Tabernacle House of Prayer	565	42
Local Option Sales Taxes	230	1	United Family Services	566	42
Other Taxes & Licenses	240, 252	1	Community Health Service of Union County	567	42
Intergovernmental - Nondepartmental	251, 261	1	ARC of Union County	568	42
Miscellaneous Revenue	930	19	Charlotte Area Transit System (CATS)	569	42
General Government			JCPC - Juvenile Crime Prevention Council	570	42
Board of Commissioners	401	1	JCPC - Positive Impact	571	42
Vision 20/20	403	2	JCPC - Uwharrie Group Homes	572	42
Central Administration	405	2	Disproportionate Minority	573	42
County Dues and Memberships	406	3	JCPC - Delinquency Prevention (DSS)	574	42
Internal Audit	407	3	JCPC - Union County Group Homes	575	43
Legal	408	3	JCPC - YWCA Reach One	576	43
Personnel	409	4	JCPC - Community Support Services	578	43
Finance	413	4	Turning Point	580	43
Tax Administration - Assessment	414	5	Nutrition Services	581	43
Tax Administration - Collection	415	6	Veterans' Services	582	44
Court Facilities	416	6	UDI (Sheltered Workshop)	583	45
Elections	417	7	Community Shelter	584	45
Register of Deeds	418	8	Community Action	585	45
Information Technology	421	8	Council on Aging	586	45
GIS Department	422	9	Transportation	587	45
General Services - Purchasing	424	9	Union Regional Medical Center	588	46
General Services - Garage	425	10	Criminal Justice Partnership	589	46
Facilities - Courthouse & Road Signs	426	11	Education		
Public Safety			School Capital Outlay - State Bond	590	46
Law Enforcement	431	12	Schools - Current Expenses	591	46
Communications	432	18	Schools - Capital Outlay	592	46
Homeland Security	433	19	Schools - Debt Services	592	46
Fire Services	434	20	School Traffic Control	593	47
Inspections	435	21	Education Planning	595	47
Medical Examiner	436	22	Community College	597	47
Emergency Medical Services	437	22	Community College - Operations	598	47
Animal Control	438	22	Literacy Council	599	47
Juvenile Detention	439	23	Cultural and Recreational		
Economic & Physical Development			Library	611	47
Planning	491	23	Parks and Recreation	613	48
Economic Development	492	24	Arts Council	614	51
Downtown Monroe	493	24	Historical Properties	615	51
Cooperative Extension	495	24	Union Symphony	616	51
Soil Conservation	496	25	A. Jackson Historical Foundation	619	51
Forest Management	497	26			

Department and Agency Summaries Department and Agency Summaries	Dept. No. Dept. No.	Page Page	Department and Agency Summaries Department and Agency Summaries	Dept. No. Dept. No.	Page Page
General Fund (continued)			Other Funds		
School Debt Service			Workers' Compensation	400	66
School Debt Service	911	51	Health	400	68
Debt Service			Dental	400	69
General Debt Service	912	51	Property and Casualty	400	69
Budgetary			Union County School District Funds	594	67
Contingency	920	52	Fire Tax and Fee Districts	434	54
Nondepartmental	930	52	Emergency Telephone System	432	53
Fund Balance Appropriated	991	52	Library Capital Reserve	930,991	52
			Pension Trust	400	67
Proprietary Funds					
Water and Sewer					
Water and Sewer	711	58			
Water Debt Service	913	61			
Sewer Debt Service	914	62			
Water Sewer Debt Service - Revenue Bonds	915	62			
Contingency & Nondepartmental	920	63			
Nondepartmental	930	63			
Interfund Transfers	980	63			
Fund Balance Appropriated	991	63			
Water and Sewer Line Capital Reserve					
Nondepartmental	930	52			
Interfund Transfers	980	52			
Fund Balance Appropriated	991	52			
Solid Waste					
Solid Waste	472	63			
Contingency & Nondepartmental	920	65			
Nondepartmental	930	65			
Interfund Transfers	980	65			
Fund Balance Appropriated	991	65			
Solid Waste Capital Reserve Fund					
Miscellaneous	472	53			
Nondepartmental	930	53			
Interfund Transfers	980	53			
Fund Balance Appropriated	991	53			
Stormwater					
Nondepartmental	491	65			
	930	65			

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10410100	4110		AD VALOREM TAXES	(50,350,752)	(67,322,783)	(67,322,783)	(62,623,982)	(71,693,031)	(71,693,031)
10410100	4111		AD VALOREM TAXES - AUTO	(5,653,459)	0	0	(5,703,945)	(6,678,000)	(6,678,000)
10410100	4120		AD VALOREM LATE LISTING	(124,254)	(303,599)	(303,599)	(89,150)	(100,700)	(100,700)
10410100	4130		ANIMAL TAXES	(28,094)	(30,000)	(30,000)	(11,320)	(11,000)	(11,000)
10410100	4140		AD VALOREM INTEREST	(161,229)	0	0	(170,208)	(210,940)	(210,940)
10410100	4141		AD VALOREM INTEREST - AUTO	(29,193)	0	0	(25,599)	(33,000)	(33,000)
10410100	4149		AD VALOREM OVERPAYMENTS	30,917	0	0	(7,152)	0	0
	41			(56,316,064)	(67,656,382)	(67,656,382)	(68,631,357)	(78,726,671)	(78,726,671)
10410100	4890		MISC REVENUE-OVERAGE/SHORTAGE	(327)	0	0	(376)	0	0
	48			(327)	0	0	(376)	0	0
101				(56,316,391)	(67,656,382)	(67,656,382)	(68,631,732)	(78,726,671)	(78,726,671)
10410200	4110		AD VALOREM TAXES	(56,316,391)	(67,656,382)	(67,656,382)	(68,631,732)	(78,726,671)	(78,726,671)
10410200	4120		AD VALOREM LATE LISTING	(4,260)	(150,000)	(150,000)	(4,281)	(5,000)	(5,000)
10410200	4130		ANIMAL TAXES	(339)	0	0	(370)	(500)	(500)
10410200	4140		AD VALOREM INTEREST	(108,867)	0	0	(114,519)	(145,220)	(145,220)
10410200	4141		AD VALOREM INTEREST - AUTO	(36,006)	0	0	(31,248)	(34,000)	(34,000)
	41			(1,342,237)	(1,350,000)	(1,350,000)	(1,476,516)	(1,694,720)	(1,694,720)
102				(1,342,237)	(1,350,000)	(1,350,000)	(1,476,516)	(1,694,720)	(1,694,720)
10410300	4111		AD VALOREM TAXES - AUTO	(25,769)	(25,000)	(25,000)	(59,119)	(30,000)	(30,000)
	41			(25,769)	(25,000)	(25,000)	(59,119)	(30,000)	(30,000)
103				(25,769)	(25,000)	(25,000)	(59,119)	(30,000)	(30,000)
10423000	4150		LOCAL SALES TAX-1/2 CENT	(8,573,157)	(8,205,661)	(8,205,661)	(5,670,245)	(25,016,175)	(25,016,175)
10423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(4,628,833)	(4,809,427)	(4,809,427)	(2,930,786)	0	0
10423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(4,588,676)	(4,769,683)	(4,769,683)	(2,907,689)	0	0
10423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(4,030,933)	(3,970,349)	(3,970,349)	(2,579,670)	0	0
	41			(21,821,598)	(21,755,120)	(21,755,120)	(14,088,389)	(25,016,175)	(25,016,175)
230				(21,821,598)	(21,755,120)	(21,755,120)	(14,088,389)	(25,016,175)	(25,016,175)
10424000	4160		REAL PROP TRANSFER TAX (ROD)	(1,630,802)	(1,500,000)	(1,500,000)	(1,749,697)	(2,051,000)	(2,051,000)
10424000	4161		CABLE TV FRANCHISE FEE	(275,896)	(276,000)	(276,000)	(246,802)	(319,000)	(319,000)
10424000	4165		GROSS RECEIPTS RENTAL TAX	(37,623)	(37,000)	(37,000)	(39,533)	(50,000)	(50,000)
	41			(1,944,321)	(1,813,000)	(1,813,000)	(2,036,032)	(2,420,000)	(2,420,000)
240				(1,944,321)	(1,813,000)	(1,813,000)	(2,036,032)	(2,420,000)	(2,420,000)
10425100	4231		ABC PROF DISTR-MONROE URIG-SSR	(56,292)	(56,000)	(56,000)	(36,292)	(56,292)	(56,292)
	42			(56,292)	(56,000)	(56,000)	(36,292)	(56,292)	(56,292)
251				(56,292)	(56,000)	(56,000)	(36,292)	(56,292)	(56,292)
10425200	4281		PYMT IN LIEU OF TAXES URIG-LSR	(7,427)	(7,400)	(7,400)	(7,773)	(8,125)	(8,125)
	42			(7,427)	(7,400)	(7,400)	(7,773)	(8,125)	(8,125)
252				(7,427)	(7,400)	(7,400)	(7,773)	(8,125)	(8,125)
10426100	4250		COURT FACILITIES FEES RIG-SSR	(230,261)	(228,000)	(228,000)	(201,284)	(238,000)	(238,000)
	42			(230,261)	(228,000)	(228,000)	(201,284)	(238,000)	(238,000)
261				(230,261)	(228,000)	(228,000)	(201,284)	(238,000)	(238,000)
	48			0	0	0	0	0	0
10540100	5128		TRAVEL ALLOWANCE	37,538	35,750	35,750	29,838	35,750	35,750
10540100	5170		BOARD MEMBER COMPENSATION	43,009	42,666	42,666	35,700	42,666	42,666
10540100	5181		FICA CONTRIBUTIONS	5,741	5,999	5,999	4,706	5,999	5,999
10540100	5183		HEALTH INSURANCE	20,665	24,000	24,000	18,153	26,500	26,500
10540100	5187		DENTAL INSURANCE	1,362	1,560	1,560	943	1,750	1,750
10540100	5190		LIFE INSURANCE - EMPLOYEES	58	0	0	156	0	0
	51			108,372	109,975	109,975	89,495	112,665	112,665
10540100	5220		FOOD AND PROVISIONS	2,753	6,000	6,000	1,768	6,000	6,000
10540100	5233		PERIODICALS, BOOKS & OTHER PUB	0	513	513	24	100	100
10540100	5260		PRINTING AND OFFICE SUPPLIES	9,612	11,000	10,413	3,974	10,000	10,000
10540100	5311		TRAVEL	3,135	1,472	1,472	3,105	2,500	2,500
10540100	5312		TRAVEL SUBSISTENCE	6,178	9,536	9,536	4,401	11,000	11,000

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10540100	5321		TELEPHONE AND COMMUNICATIONS	48	106	106	413	1,500	1,500
10540100	5325		POSTAGE	90	500	500	43	250	250
10540100	5352		MAINT & REPAIRS-EQUIPMENT	1,175	1,545	1,545	1,370	1,500	1,500
10540100	5370		ADVERTISING/EMPL.RECOGNITION	11,146	11,000	10,413	6,402	10,000	10,000
10540100	5381		PROFESSIONAL SERVICES	16	1,000	8,500	5,950	20,400	20,400
10540100	5382		LEGAL SERVICES	73,670	75,000	75,000	82,367	60,000	60,000
10540100	5395		EDUCATION EXPENSES	4,438	2,722	2,722	3,415	6,000	6,000
10540100	5430		RENTAL OF EQUIPMENT	12,198	11,788	11,788	5,740	11,700	11,700
10540100	5450		INSURANCE AND BONDING	15,374	18,449	18,449	16,080	20,000	20,000
10540100	5491		DUES AND MEMBERSHIPS	92	103	103	93	200	200
	52			139,924	150,734	157,059	135,134	161,150	161,150
	55			0	0	0	0	0	0
	56			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				248,296	260,709	267,034	224,629	273,815	273,815
401				248,296	260,709	267,034	224,629	273,815	273,815
	42			0	0	0	0	0	0
4				0	0	0	0	0	0
	52			0	0	0	0	0	0
	56			0	0	0	0	0	0
5				0	0	0	0	0	0
	52			0	0	0	0	0	0
	56			0	0	0	0	0	0
5				0	0	0	0	0	0
403				0	0	0	0	0	0
10440500	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(14,092)	(15,000)	(15,000)	0	(15,000)	(15,000)
	42			(14,092)	(15,000)	(15,000)	0	(15,000)	(15,000)
4				(14,092)	(15,000)	(15,000)	0	(15,000)	(15,000)
10540500	5121		SALARIES & WAGES	391,913	489,326	528,820	322,333	550,591	550,591
10540500	5122		SALARIES & WAGES-OVERTIME	0	500	500	0	500	500
10540500	5126		SALARIES & WAGES-TEMP AND PART	36,079	5,000	5,000	1,898	5,000	5,000
10540500	5128		TRAVEL ALLOWANCE	18,200	21,600	21,600	14,000	21,600	21,600
10540500	5132		SEPARATION ALLOWANCE	5,539	6,907	6,907	4,638	7,886	7,886
10540500	5134		401-K SUPP RET PLAN -OTHER	19,704	24,491	24,491	16,224	27,555	27,555
10540500	5181		FICA CONTRIBUTIONS	26,888	39,507	39,507	19,121	44,193	44,193
10540500	5182		RET CONTRIB - OTHER EMPLOYEES	19,270	23,952	23,952	15,868	26,948	26,948
10540500	5183		HEALTH INSURANCE	27,398	33,600	33,600	24,369	42,400	42,400
10540500	5184		HEALTH INSURANCE - RETIREES	4,860	3,715	3,715	4,975	6,567	6,567
10540500	5187		DENTAL INSURANCE	1,812	2,184	2,184	1,062	2,800	2,800
10540500	5188		DENTAL INS - RETIREES UNDER 65	216	52	52	216	290	290
10540500	5189		OTHER FRINGE BENEFITS	2,155	2,200	2,200	2,155	2,200	2,200
10540500	5190		LIFE INSURANCE - EMPLOYEES	333	0	0	566	0	0
	51			564,367	653,034	692,528	427,424	736,530	736,530
10540500	5220		FOOD AND PROVISIONS	1,106	1,500	1,500	1,066	1,500	1,500
10540500	5233		PERIODICALS, BOOKS & OTHER PUB	1,014	1,700	1,700	974	1,700	1,700
10540500	5260		PRINTING AND OFFICE SUPPLIES	7,575	9,000	9,000	2,414	9,000	9,000
10540500	5299		MISCELLANEOUS	0	100	100	0	100	100
10540500	5311		TRAVEL	1,317	3,750	3,750	1,284	3,750	3,750
10540500	5312		TRAVEL SUBSISTENCE	8,267	10,000	10,000	2,775	10,000	10,000
10540500	5321		TELEPHONE AND COMMUNICATIONS	3,165	4,240	4,240	2,556	4,000	4,000
10540500	5325		POSTAGE	761	1,272	1,272	647	1,200	1,200
10540500	5352		MAINT & REPAIRS-EQUIPMENT	0	3,200	3,200	0	3,200	3,200
10540500	5370		ADVERTISING/EMPL.RECOGNITION	240	327	327	1,598	1,200	1,200
10540500	5381		PROFESSIONAL SERVICES	159	31,231	31,231	203	500	500
10540500	5382		LEGAL SERVICES	0	20,000	20,000	0	20,000	20,000
10540500	5383		MEDICAL SERVICES	84	100	100	59	100	100
10540500	5395		EDUCATION EXPENSES	1,560	2,550	2,550	2,204	2,500	2,500
10540500	5430		RENTAL OF EQUIPMENT	1,832	2,450	2,450	1,466	2,300	2,300
10540500	5450		INSURANCE AND BONDING	3,059	3,671	3,671	3,023	3,760	3,760
10540500	5491		DUES AND MEMBERSHIPS	1,837	819	819	2,181	2,500	2,500
	52			31,974	95,910	95,910	22,450	67,310	67,310
	55			0	0	0	0	0	0
	59			0	0	0	0	0	0

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5				586,341	748,944	786,438	449,874	805,840	805,840
405				572,249	733,944	773,438	449,874	790,840	790,840
10540600	5491		DUES AND MEMBERSHIPS	134,814	81,304	86,304	93,667	116,504	95,900
	52			134,814	81,304	86,304	93,667	116,504	95,900
	59			0	0	0	0	0	0
5				134,814	81,304	86,304	93,667	116,504	95,900
406				134,814	81,304	86,304	93,667	116,504	95,900
10540700	5121		SALARIES & WAGES	55,796	55,426	55,426	47,155	56,540	56,540
10540700	5132		SEPARATION ALLOWANCE	784	782	782	674	810	810
10540700	5134		401-K SUPP RET PLAN -OTHER	2,790	2,771	2,771	2,398	2,830	2,830
10540700	5181		FICA CONTRIBUTIONS	4,261	4,240	4,240	3,544	4,330	4,330
10540700	5182		RET CONTRIB - OTHER EMPLOYEES	2,728	2,710	2,710	2,306	2,770	2,770
10540700	5183		HEALTH INSURANCE	3,900	4,800	4,800	3,754	5,300	5,300
10540700	5187		DENTAL INSURANCE	280	312	312	212	350	350
10540700	5190		LIFE INSURANCE - EMPLOYEES	50	0	0	83	0	0
	51			70,590	71,041	71,041	60,086	72,930	72,930
10540700	5220		FOOD AND PROVISIONS	214	250	250	146	250	250
10540700	5233		PERIODICALS, BOOKS & OTHER PUB	344	500	500	0	500	500
10540700	5260		PRINTING AND OFFICE SUPPLIES	882	860	860	363	600	600
10540700	5311		TRAVEL	846	1,000	1,000	715	1,030	1,030
10540700	5312		TRAVEL SUBSISTENCE	0	600	600	0	620	620
10540700	5321		TELEPHONE AND COMMUNICATIONS	0	0	140	71	500	500
10540700	5325		POSTAGE	46	75	75	37	80	80
10540700	5370		ADVERTISING/EMPL RECOGNITION	0	50	50	0	0	0
10540700	5381		PROFESSIONAL SERVICES	30	90	90	45	60	60
10540700	5383		MEDICAL SERVICES	10	0	0	0	20	20
10540700	5395		EDUCATION EXPENSES	1,185	1,230	1,230	770	1,910	1,910
10540700	5450		INSURANCE AND BONDING	307	368	368	316	393	393
10540700	5491		DUES AND MEMBERSHIPS	245	260	260	245	260	260
	52			4,109	5,023	5,023	2,707	6,223	6,223
	59			0	0	0	0	0	0
5				74,699	76,064	76,064	62,793	79,153	79,153
407				74,699	76,064	76,064	62,793	79,153	79,153
10540800	5121		SALARIES & WAGES	176,015	176,660	176,660	150,490	180,195	180,195
10540800	5128		TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10540800	5132		SEPARATION ALLOWANCE	2,474	2,491	2,491	2,151	2,579	2,579
10540800	5134		401-K SUPP RET PLAN -OTHER	8,801	8,833	8,833	7,525	9,010	9,010
10540800	5181		FICA CONTRIBUTIONS	12,984	13,882	13,882	11,038	14,152	14,152
10540800	5182		RET CONTRIB - OTHER EMPLOYEES	8,607	8,639	8,639	7,359	8,812	8,812
10540800	5183		HEALTH INSURANCE	10,877	9,600	9,600	8,226	10,600	10,600
10540800	5187		DENTAL INSURANCE	550	624	624	425	700	700
10540800	5190		LIFE INSURANCE - EMPLOYEES	159	0	0	265	0	0
	51			225,666	225,529	225,529	191,479	230,848	230,848
10540800	5220		FOOD AND PROVISIONS	618	640	640	161	660	660
10540800	5233		PERIODICALS, BOOKS & OTHER PUB	11,715	12,470	12,470	5,960	12,845	12,845
10540800	5260		PRINTING AND OFFICE SUPPLIES	2,959	4,350	4,350	4,066	14,200	2,700
10540800	5311		TRAVEL	721	1,326	1,326	526	1,360	1,360
10540800	5312		TRAVEL SUBSISTENCE	1,232	1,570	1,570	679	1,610	1,610
10540800	5321		TELEPHONE AND COMMUNICATIONS	613	535	535	243	535	535
10540800	5325		POSTAGE	348	265	265	136	279	279
10540800	5352		MAINT & REPAIRS-EQUIPMENT	242	280	280	459	289	289
10540800	5381		PROFESSIONAL SERVICES	197	162	162	131	158	158
10540800	5382		LEGAL SERVICES	10,400	10,400	10,400	10,400	10,400	10,400
10540800	5383		MEDICAL SERVICES	10	30	30	0	30	30
10540800	5395		EDUCATION EXPENSES	2,472	2,544	2,544	1,504	2,608	2,608
10540800	5450		INSURANCE AND BONDING	1,047	1,256	1,256	1,048	1,303	1,303
10540800	5491		DUES AND MEMBERSHIPS	985	1,675	1,675	1,445	1,717	1,717
	52			33,558	37,503	37,503	26,802	47,994	36,494
	55			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				259,225	263,032	263,032	218,281	278,842	267,342
408				259,225	263,032	263,032	218,281	278,842	267,342
	43			0	0	0	0	0	0
	48			0	0	0	0	0	0

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4				0	0	0	0	0	0
10540900	5121		SALARIES & WAGES	292,664	291,996	291,996	248,716	298,105	298,105
10540900	5128		TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10540900	5132		SEPARATION ALLOWANCE	4,114	4,117	4,117	3,555	4,266	4,266
10540900	5134		401-K SUPP RET PLAN - OTHER	14,634	14,600	14,600	12,436	14,905	14,905
10540900	5181		FICA CONTRIBUTIONS	22,161	22,705	22,705	18,764	23,172	23,172
10540900	5182		RET CONTRIB - OTHER EMPLOYEES	14,312	14,279	14,279	12,162	14,577	14,577
10540900	5183		HEALTH INSURANCE	25,161	28,800	28,800	22,867	31,800	31,800
10540900	51841		HEALTH INSURANCE - RETIREES	3,314	3,492	3,492	2,945	4,000	4,000
10540900	5187		DENTAL INSURANCE	1,637	1,872	1,872	1,274	2,100	2,100
10540900	5190		LIFE INSURANCE - EMPLOYEES	263	0	0	438	0	0
10540900	5220		FOOD AND PROVISIONS	383,460	386,661	386,661	327,158	397,725	397,725
10540900	5232		AUDIO VISUAL SUPPLIES	1,842	6,000	6,000	1,285	6,180	6,180
10540900	5233		PERIODICALS, BOOKS & OTHER PUB	3,073	2,750	2,750	1,484	2,833	2,833
10540900	5239		MEDICAL SUPPLIES AND EQUIPMENT	100	100	100	81	103	103
10540900	5260		PRINTING AND OFFICE SUPPLIES	24,013	11,000	11,000	5,735	16,330	11,330
10540900	5290		TOOLS AND SUPPLIES	0	1,000	1,000	0	1,030	1,030
10540900	5311		TRAVEL	413	1,500	1,500	486	1,538	1,538
10540900	5312		TRAVEL SUBSISTENCE	9	3,000	3,000	572	3,075	3,075
10540900	5321		TELEPHONE AND COMMUNICATIONS	938	1,600	1,600	1,210	1,600	1,600
10540900	5325		POSTAGE	2,555	3,000	3,000	1,728	3,150	3,150
10540900	5352		MAINT & REPAIRS-EQUIPMENT	486	1,000	1,000	0	3,030	3,030
10540900	5370		ADVERTISING/EMPL.RECOGNITION	12,074	9,000	9,000	5,184	9,225	9,225
10540900	5381		PROFESSIONAL SERVICES	8,073	10,000	6,300	5,900	10,250	10,250
10540900	5382		LEGAL SERVICES	371	1,200	1,200	0	1,230	1,230
10540900	5383		MEDICAL SERVICES	30	30	30	0	31	31
10540900	5395		EDUCATION EXPENSES	3,562	4,500	4,500	5,151	9,613	9,613
10540900	5450		INSURANCE AND BONDING	1,620	1,944	1,944	1,572	1,956	1,956
10540900	5491		DUES AND MEMBERSHIPS	215	330	330	295	340	340
52				59,372	58,154	54,454	30,682	88,520	83,520
55				0	0	0	0	0	0
59				0	0	0	0	0	0
5				442,831	444,815	441,115	357,840	486,245	481,245
409				442,831	444,815	441,115	357,840	486,245	481,245
10441300	4510		DEPT SRV CHRGS	(38)	(120)	(120)	(170)	(100)	(100)
45				(38)	(120)	(120)	(170)	(100)	(100)
48				0	0	0	0	0	0
4				(38)	(120)	(120)	(170)	(100)	(100)
10541300	5121		SALARIES & WAGES	493,316	494,811	467,811	398,883	462,800	462,800
10541300	5122		SALARIES & WAGES-OVERTIME	1,124	17,000	17,000	330	17,000	17,000
10541300	5126		SALARIES & WAGES-TEMP AND PART	640	4,000	4,000	0	4,000	4,000
10541300	5132		SEPARATION ALLOWANCE	6,951	7,217	6,836	5,706	6,900	6,900
10541300	5134		401-K SUPP RET PLAN - OTHER	24,722	25,591	24,241	19,961	24,000	24,000
10541300	5181		FICA CONTRIBUTIONS	36,227	39,460	37,394	28,516	37,000	37,000
10541300	5182		RET CONTRIB - OTHER EMPLOYEES	24,178	25,028	23,708	19,521	23,500	23,500
10541300	5183		HEALTH INSURANCE	41,820	48,000	45,600	36,991	47,700	47,700
10541300	5184		HEALTH INSURANCE - RETIREES	6,192	3,715	3,715	3,170	4,184	4,184
10541300	51841		HEALTH INSURANCE - RETIREES	146	3,255	3,255	2,945	4,000	4,000
10541300	5187		DENTAL INSURANCE	2,727	3,120	2,964	2,005	3,150	3,150
10541300	5188		DENTAL INS - RETIREES UNDER 65	517	22	22	216	280	280
10541300	5190		LIFE INSURANCE - EMPLOYEES	446	0	0	703	0	0
51				639,007	671,219	636,546	518,947	634,514	634,514
10541300	5220		FOOD AND PROVISIONS	614	769	769	785	1,000	1,000
10541300	5233		PERIODICALS, BOOKS & OTHER PUB	2,410	3,588	3,588	2,194	3,500	3,500
10541300	5260		PRINTING AND OFFICE SUPPLIES	15,880	17,425	17,425	7,977	17,500	17,500
10541300	5311		TRAVEL	1,741	3,060	3,060	1,523	3,000	3,000
10541300	5312		TRAVEL SUBSISTENCE	1,242	6,120	6,120	1,171	6,000	6,000
10541300	5321		TELEPHONE AND COMMUNICATIONS	981	1,484	1,484	1,295	1,600	1,600
10541300	5325		POSTAGE	7,110	8,056	8,056	6,153	8,000	8,000
10541300	5352		MAINT & REPAIRS-EQUIPMENT	804	415	415	974	400	400
10541300	5354		MAINT AGREEMNTS-COMP.SOFTWARE	4,031	4,152	4,152	4,101	5,000	5,000
10541300	5370		ADVERTISING/EMPL.RECOGNITION	235	461	461	0	450	450
10541300	5381		PROFESSIONAL SERVICES	94,634	76,000	84,200	53,609	84,200	84,200

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10541300	5383		MEDICAL SERVICES	218	154	154	59	150	150
10541300	5393		TEMPORARY HELP SERVICES	3,472	0	0	0	0	0
10541300	5395		EDUCATION EXPENSES	3,404	6,120	6,120	5,443	6,000	6,000
10541300	5430		RENTAL OF EQUIPMENT	1,903	1,845	1,845	1,202	1,900	1,900
10541300	5450		INSURANCE AND BONDING	3,197	3,574	3,574	2,682	3,600	3,600
10541300	5491		DUES AND MEMBERSHIPS	1,850	1,722	1,722	840	1,800	1,800
	52			143,725	134,945	143,145	90,007	144,100	144,100
	55			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				782,732	806,164	779,691	608,954	778,614	778,614
413				782,694	806,044	779,571	608,784	778,514	778,514
	40		DEPT INTERGOV RECEIPTS RIG-LSR	0	0	0	0	0	0
10441400	4290			0	(700)	(700)	0	(700)	(700)
	42			0	(700)	(700)	0	(700)	(700)
	43			0	0	0	0	0	0
10441400	4560		DEPT SERVICE CHARGES-RESALE	(5,565)	(5,000)	(5,000)	(4,117)	(5,000)	(5,000)
	45			(5,565)	(5,000)	(5,000)	(4,117)	(5,000)	(5,000)
	48			0	0	0	(20)	0	0
4				(5,565)	(5,700)	(5,700)	(4,137)	(5,700)	(5,700)
	50			0	0	0	0	0	0
10541400	5121		SALARIES & WAGES	1,087,905	1,192,024	1,202,161	999,626	1,331,836	1,290,969
10541400	5122		SALARIES & WAGES-OVERTIME	19,341	4,060	4,060	1,490	19,060	4,060
10541400	5126		SALARIES & WAGES-TEMP AND PART	17,086	12,294	25,392	19,391	15,158	22,130
10541400	5128		TRAVEL ALLOWANCE	4,335	4,800	4,800	4,000	4,800	4,800
10541400	5132		SEPARATION ALLOWANCE	15,567	16,865	17,246	14,310	19,335	18,535
10541400	5134		401-K SUPP RET PLAN-OTHER	55,362	59,804	61,154	50,056	67,545	64,752
10541400	5170		BOARD MEMBER COMPENSATION	1,620	6,000	6,000	5,880	3,000	3,000
10541400	5181		FICA CONTRIBUTIONS	82,658	93,267	95,333	75,096	105,096	101,355
10541400	5182		RET CONTRIB - OTHER EMPLOYEES	54,144	58,489	59,809	48,954	66,060	63,328
10541400	5183		HEALTH INSURANCE	124,800	153,600	156,000	115,036	196,100	190,800
10541400	5184		HEALTH INSURANCE - RETIREES	11,102	11,146	11,146	11,115	14,936	14,936
10541400	51841		HEALTH INSURANCE - RETIREES	9,134	12,222	12,222	10,505	13,663	13,663
10541400	5187		DENTAL INSURANCE	8,275	9,984	10,140	6,285	12,950	12,600
10541400	5188		DENTAL INS - RETIREES UNDER 65	827	673	673	647	853	853
10541400	5190		LIFE INSURANCE - EMPLOYEES	975	0	0	1,747	0	0
	51			1,497,132	1,635,228	1,666,136	1,364,338	1,870,392	1,805,781
10541400	5211		CLEANING & JANITORIAL SUPPLIES	0	209	209	13	200	200
10541400	5220		FOOD AND PROVISIONS	832	1,015	1,015	1,174	1,575	1,525
10541400	5233		PERIODICALS, BOOKS & OTHER PUB	3,197	4,233	4,233	1,837	4,620	4,620
10541400	5239		MEDICAL SUPPLIES AND EQUIPMENT	328	328	328	277	300	300
10541400	5260		PRINTING AND OFFICE SUPPLIES	70,184	72,328	72,328	66,833	73,597	65,555
10541400	5290		TOOLS AND SUPPLIES	42	5,754	5,754	657	1,600	1,600
10541400	5311		TRAVEL	473	2,650	2,650	2,371	3,220	3,220
10541400	5312		TRAVEL SUBSISTENCE	2,970	17,700	17,700	8,287	20,150	20,150
10541400	5321		TELEPHONE AND COMMUNICATIONS	8,370	12,500	12,500	5,420	6,550	6,550
10541400	5325		POSTAGE	36,318	33,000	33,000	25,125	22,379	40,007
10541400	5352		MAINT & REPAIRS-EQUIPMENT	4,197	8,240	8,240	4,418	8,240	8,240
10541400	5353		MAINT & REPAIRS-VEHICLES	4,896	6,189	6,189	4,871	5,710	5,710
10541400	5354		MAINT AGREEMTS-COMP SOFTWARE	38,400	11,030	38,813	30,716	74,275	74,275
10541400	5358		MAINT & REPAIRS-VEH INTERDEPT	5,195	4,414	4,414	2,393	7,603	7,603
10541400	5370		ADVERTISING/EMPL RECOGNITION	3,881	5,125	5,125	610	950	950
10541400	5381		PROFESSIONAL SERVICES	88,797	160,420	148,437	90,876	182,060	165,300
10541400	5382		LEGAL SERVICES	906	6,000	6,000	0	10,000	10,000
10541400	5383		MEDICAL SERVICES	180	256	256	0	260	260
10541400	5393		TEMPORARY HELP SERVICES	4,462	0	0	0	0	0
10541400	5395		EDUCATION EXPENSES	2,080	9,985	9,985	7,114	10,530	10,530
10541400	5430		RENTAL OF EQUIPMENT	16,445	17,500	17,500	14,837	17,500	17,500
10541400	5450		INSURANCE AND BONDING	10,465	12,754	12,754	12,240	15,226	15,226
10541400	5491		DUES AND MEMBERSHIPS	2,793	4,043	4,043	3,717	4,665	4,485
	52			305,410	395,573	411,373	283,799	471,210	463,806
	55		OFFICE FURNITURE AND EQUIPMENT	63,838	21,000	8,965	8,965	0	0
	59			63,838	21,000	8,965	8,965	45,000	15,000
				0	0	0	0	0	0
5				1,866,380	2,051,801	2,086,474	1,657,102	2,386,602	2,284,587

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10441500	41451		ADVERTISING COST RECOVERY	1,860,815	2,046,101	2,080,774	1,652,965	2,380,902	2,278,887
				(9,602)	0	0	(2,804)		(9,600)
10441500	41452		ADVERTISING COST RECOVERY	(5,390)	0	0	(5,681)	(6,000)	(6,000)
				(14,992)	0	0	(8,985)	(260,600)	(260,600)
10441500	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(77,464)	(81,000)	(81,000)	(98,079)	(110,000)	(110,000)
10441500	4293		DEPT INTERGOV REC/MVTX RIG-LSR	(38,426)	(38,000)	(38,000)	(35,160)	(41,000)	(41,000)
				(115,890)	(119,000)	(119,000)	(133,239)	(151,000)	(151,000)
10441500	4892		MISC REVENUE-NSF CHECK FEE	(331)	0	0	(413)	(300)	(300)
				(331)	0	0	(413)	(300)	(300)
4				(131,213)	(119,000)	(119,000)	(142,637)	(411,900)	(411,900)
10541500	5121		SALARIES & WAGES	434,452	435,524	435,524	368,194	486,414	463,642
10541500	5122		SALARIES & WAGES-OVERTIME	49	0	0	20	0	0
10541500	5126		SALARIES & WAGES-TEMP AND PART SEPARATION ALLOWANCE	5,769	8,250	8,250	4,330	8,310	8,310
				6,108	6,141	6,141	5,263	6,960	6,635
10541500	5134		401-K SUPP RET PLAN-OTHER	21,725	21,776	21,776	18,411	24,328	23,189
10541500	5181		FICA CONTRIBUTIONS	33,346	33,949	33,949	28,132	37,844	36,102
10541500	5182		RET CONTRIB - OTHER EMPLOYEES	21,247	21,297	21,297	18,006	22,674	22,674
10541500	5183		HEALTH INSURANCE	50,700	62,400	62,400	41,488	79,500	74,200
10541500	5184		HEALTH INSURANCE - RETIREES	9,288	11,146	11,146	10,144	13,948	13,948
10541500	51841		HEALTH INSURANCE - RETIREES	3,314	3,492	3,492	2,945	6,700	6,700
10541500	5187		DENTAL INSURANCE	3,545	4,056	4,056	2,747	5,250	4,900
10541500	5188		DENTAL INS - RETIREES UNDER 65	776	931	931	690	850	850
10541500	5190		LIFE INSURANCE - EMPLOYEES	367	0	0	637	0	0
				590,687	608,962	608,962	501,624	693,892	661,150
10541500	5220		FOOD AND PROVISIONS	461	315	315	482	630	605
10541500	5233		PERIODICALS, BOOKS & OTHER PUB	238	334	334	241	350	350
10541500	5239		MEDICAL SUPPLIES AND EQUIPMENT	224	200	200	220	160	160
10541500	5260		PRINTING AND OFFICE SUPPLIES	18,731	43,905	43,905	24,844	40,828	34,014
10541500	5290		TOOLS AND SUPPLIES	10	0	0	0	0	0
10541500	5311		TRAVEL	7	50	50	0	500	500
10541500	5312		TRAVEL SUBSISTENCE	2,157	5,426	5,426	1,601	6,860	6,210
10541500	5321		TELEPHONE AND COMMUNICATIONS	416	1,378	1,378	1,505	1,310	1,310
10541500	5325		POSTAGE	106,713	123,090	123,090	103,174	124,305	118,743
10541500	5352		MAINT & REPAIRS-EQUIPMENT	2,905	4,120	4,120	1,115	2,580	2,580
10541500	5354		MAINT AGREEMTS-COMP SOFTWARE	0	0	0	42,650	44,790	44,790
10541500	5370		ADVERTISING/EMPL RECOGNITION	4,254	4,100	4,100	3,150	4,200	4,200
10541500	5381		PROFESSIONAL SERVICES	174,629	83,250	40,600	4,199	37,500	37,500
10541500	5382		LEGAL SERVICES	0	4,382	4,382	3,482	244,490	244,490
10541500	5383		MEDICAL SERVICES	10	50	50	0	50	50
10541500	5395		EDUCATION EXPENSES	1,590	3,199	3,199	1,710	3,780	3,530
10541500	5430		RENTAL OF EQUIPMENT	988	1,025	1,025	743	1,960	1,960
10541500	5450		INSURANCE AND BONDING	3,586	4,041	4,041	3,081	4,010	4,010
10541500	5491		DUES AND MEMBERSHIPS	95	100	100	160	360	360
				317,013	278,965	278,965	149,707	518,663	505,362
10541500	5510		OFFICE FURNITURE AND EQUIPMENT	79,844	0	0	0	0	0
				79,844	0	0	0	0	0
				0	0	0	0	0	0
5				987,545	887,927	887,927	651,331	1,212,555	1,166,512
				856,332	768,927	768,927	508,694	800,655	754,612
415				0	0	0	0	0	0
				0	0	0	0	0	0
10541611	5220		FOOD AND PROVISIONS	0	620	620	0	620	620
10541611	5233		PERIODICALS, BOOKS & OTHER PUB	838	1,100	1,100	533	1,100	1,100
10541612	5233		PERIODICALS, BOOKS & OTHER PUB	0	500	500	27	1,000	1,000
10541610	5233		PERIODICALS, BOOKS & OTHER PUB	0	150	150	0	150	150
10541613	5260		PRINTING AND OFFICE SUPPLIES	430	450	450	450	450	450
10541610	5260		PRINTING AND OFFICE SUPPLIES	224	3,652	3,652	1,711	3,652	3,652
10541612	5260		PRINTING AND OFFICE SUPPLIES	347	900	900	0	400	400
10541611	5260		PRINTING AND OFFICE SUPPLIES	0	1,249	1,249	0	1,249	1,249
10541615	5260		PRINTING AND OFFICE SUPPLIES	1,147	1,536	1,536	0	1,536	1,536
10541617	5260		PRINTING AND OFFICE SUPPLIES	2,314	2,500	2,500	1,247	2,000	2,000
10541612	5290		TOOLS AND SUPPLIES	67	200	200	0	200	200
10541611	5321		TELEPHONE AND COMMUNICATIONS	0	200	200	0	200	200
10541616	5389		OTHER PROF SRVS	600	0	0	0	600	600
10541614	5480		INDIRECT COSTS	1,782,344	2,037,000	2,037,000	0	2,130,000	2,130,000

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
	52			1,788,310	2,050,057	2,050,057	7,303	2,508,797	2,508,797
	55			0	0	0	0	0	0
10541612	5630		PAYMENTS TO OTHER GOV UNITS	4,500	6,000	6,000	0	6,000	6,000
	56			4,500	6,000	6,000	0	6,000	6,000
10541619	5730		INST FING PRINCIPAL	422,111	422,111	422,111	0	422,111	422,111
10541619	5731		INST FING INTEREST	597,074	612,792	612,792	306,396	604,349	604,349
	57			1,019,185	1,034,903	1,034,903	306,396	1,026,460	1,026,460
	59			0	0	0	0	0	0
5				2,811,995	3,090,960	3,090,960	313,698	3,541,257	3,541,257
416				2,811,995	3,090,960	3,090,960	313,698	3,541,257	3,541,257
10441700	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(78,361)	(19,873)	(19,873)	(15,501)	(59,537)	(59,537)
	42			(78,361)	(19,873)	(19,873)	(15,501)	(59,537)	(59,537)
10441700	4408		ST GRANT-1 STOP VOTING SITES	(4,712)	(10,000)	(10,000)	(21,744)	(165,000)	(165,000)
10441701	4408		ST GRANT-GENERAL	0	0	0	(14,817)	0	0
10441703	4408		ST GRANT-GENERAL	0	0	0	(14,251)	0	0
10441702	4408		ST GRANT-GENERAL	(4,712)	(10,000)	(10,000)	(54,505)	(165,000)	(165,000)
	43			(196)	(1,100)	(1,100)	(314)	(610)	(610)
10441700	4510		DEPT SERVICE CHARGES	(196)	(1,100)	(1,100)	(314)	(610)	(610)
	45			0	0	0	0	0	0
	47			0	0	0	0	(796,970)	(796,970)
	48			0	0	0	(2,359)	0	0
4				(83,269)	(30,973)	(90,287)	(72,679)	(1,022,117)	(1,022,117)
10541700	5121		SALARIES & WAGES	166,048	175,545	184,025	147,985	182,622	182,622
10541700	5122		SALARIES & WAGES-OVERTIME	4,172	8,000	5,291	5,291	6,800	6,800
10541700	5126		SALARIES & WAGES-TEMP AND PART	63,727	103,000	103,000	100,315	124,639	124,639
10541700	5127		SALARIES & WAGES-PART-TIME ELE	84,473	188,116	177,279	142,001	0	0
10541700	5132		SEPARATION ALLOWANCE	2,382	2,471	3,020	2,192	2,710	2,710
10541700	5134		401-K SUPP RET PLAN -OTHER	8,473	8,762	10,542	7,669	9,472	9,472
10541700	5170		BOARD MEMBER COMPENSATION	7,600	7,800	7,800	7,800	9,300	7,800
10541700	5181		FICA CONTRIBUTIONS	18,110	21,883	22,883	19,740	24,622	24,622
10541700	5182		RET CONTRIB - OTHER EMPLOYEES	8,286	8,570	10,307	7,500	9,263	9,263
10541700	5183		HEALTH INSURANCE	15,656	19,200	19,200	12,236	21,200	21,200
10541700	51841		HEALTH INSURANCE - RETIREES	5,238	5,238	5,238	4,615	5,663	5,663
10541700	5185		UNEMPLOYMENT CLAIMS	986	0	405	405	0	0
10541700	5187		DENTAL INSURANCE	1,091	1,248	1,248	828	1,400	1,400
10541700	5190		LIFE INSURANCE - EMPLOYEES	149	0	0	241	0	0
	51			386,389	549,833	550,238	458,629	397,691	396,191
10541700	5220		FOOD AND PROVISIONS	829	925	925	479	900	900
10541700	5233		PERIODICALS, BOOKS & OTHER PUB	332	615	615	239	620	620
10541700	5260		PRINTING AND OFFICE SUPPLIES	29,921	26,700	26,700	22,864	112,100	29,600
10541702	5260		PRINTING AND OFFICE SUPPLIES	0	0	14,251	11,773	0	0
10541703	5260		PRINTING AND OFFICE SUPPLIES	0	0	14,817	4,828	0	0
10541701	5290		TOOLS AND SUPPLIES	0	0	30,246	7,825	0	0
10541700	5290		TOOLS AND SUPPLIES	4,474	350	350	467	300	300
10541700	5311		TRAVEL	4,113	7,000	7,000	3,765	8,640	8,640
10541700	5312		TRAVEL SUBSISTENCE	4,698	8,500	8,500	8,500	14,900	14,900
10541700	5321		TELEPHONE AND COMMUNICATIONS	6,059	14,400	11,900	7,830	12,330	12,330
10541700	5325		POSTAGE	6,720	17,400	14,928	11,893	16,810	16,810
10541700	5352		MAINT & REPAIRS-EQUIPMENT	39,096	26,600	26,600	24,354	35,670	35,670
10541700	5355		MAINT & REPAIRS-VEHICLES	54	0	0	37	0	0
10541700	5354		MAINT AGREEMNTS-COMP.SOFTWARE	2,700	2,700	2,700	2,700	4,700	4,700
10541700	5370		ADVERTISING/EMPL RECOGNITION	3,460	5,050	5,050	5,050	5,050	5,050
10541700	5381		PROFESSIONAL SERVICES	9,396	20,000	24,972	25,116	21,170	21,170
10541700	5382		LEGAL SERVICES	0	400	400	0	400	400
10541700	5383		MEDICAL SERVICES	30	100	100	0	100	100
10541700	5395		EDUCATION EXPENSES	3,167	3,100	3,100	2,005	4,000	4,000
10541700	5410		RENTAL OF REAL PROPERTY	4,200	7,475	7,475	7,500	8,550	8,550
10541700	5430		RENTAL OF EQUIPMENT	2,797	4,800	4,800	3,811	4,400	4,400
10541700	5450		INSURANCE AND BONDING	4,249	5,100	5,100	4,470	5,560	5,560
10541700	5491		DUES AND MEMBERSHIPS	385	535	535	306	600	600
	52			126,679	151,750	211,064	165,717	458,060	364,970
	55			0	0	0	0	961,970	961,970
	57			0	0	0	0	181,500	181,500
	59			0	0	0	0	0	0

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
5				513,068	701,583	761,302	624,346	1,999,221	1,904,631
417				429,799	670,610	671,015	551,667	977,104	882,514
10441800	4500		DEPT PERMIT CHARGES	(1,510,895)	(1,524,000)	(1,524,000)	(1,224,404)	(1,400,000)	(1,400,000)
10441800	4510		DEPT SRV CHRGS	(81,810)	(83,000)	(83,000)	(49,906)	(85,000)	(85,000)
	451			(1,592,705)	(1,607,000)	(1,607,000)	(1,274,310)	(1,485,000)	(1,485,000)
10441800	4890		MISC REVENUE-OVERAGE/SHORTAGE	22	0	0	(391)	0	0
10441800	4892		MISC REVENUE-NSF CHECK FEE	(140)	(100)	(100)	(60)	(100)	(100)
	48			(118)	(100)	(100)	(451)	(100)	(100)
4				(1,592,822)	(1,607,100)	(1,607,100)	(1,274,761)	(1,485,100)	(1,485,100)
10541800	5121		SALARIES & WAGES	312,350	325,358	325,358	273,522	404,916	357,326
10541800	5122		SALARIES & WAGES-OVERTIME	31	0	0	97	0	0
10541800	5126		SALARIES & WAGES-TEMP AND PART	3,156	5,000	5,000	0	10,000	10,000
10541800	5132		SEPARATION ALLOWANCE	4,393	4,588	4,588	3,912	5,796	5,114
10541800	5134		401-K SUPP RET PLAN-OTHER	15,619	16,268	16,268	13,681	20,246	17,866
10541800	5181		FICA CONTRIBUTIONS	22,650	25,272	25,272	19,707	31,741	28,101
10541800	5182		RET CONTRIB - OTHER EMPLOYEES	15,275	15,910	15,910	13,380	19,799	17,473
10541800	5183		HEALTH INSURANCE	50,600	52,800	52,800	44,600	74,200	63,600
10541800	51841		HEALTH INSURANCE - RETIREES	6,629	6,984	6,984	5,890	8,000	8,000
10541800	5185		UNEMPLOYMENT CLAIMS	236	0	0	0	0	0
10541800	5187		DENTAL INSURANCE	2,860	3,432	3,432	2,250	4,900	4,200
10541800	5189		OTHER FRINGE BENEFITS	72,526	75,800	75,800	55,956	69,000	69,000
10541800	5190		LIFE INSURANCE - EMPLOYEES	284	0	0	484	0	0
	51			506,608	531,412	531,412	433,458	648,598	580,680
10541800	5220		FOOD AND PROVISIONS	286	294	294	251	360	360
10541800	5233		PERIODICALS, BOOKS & OTHER PUB	153	230	230	250	250	250
10541800	5260		PRINTING AND OFFICE SUPPLIES	29,295	28,000	28,000	26,756	31,000	31,000
10541800	5290		TOOLS AND SUPPLIES	21	750	750	0	0	0
10541800	5311		TRAVEL	2,313	3,060	3,060	661	2,300	2,300
10541800	5312		TRAVEL SUBSISTENCE	3,234	4,080	4,080	1,674	4,000	4,000
10541800	5321		TELEPHONE AND COMMUNICATIONS	917	955	955	65	500	500
10541800	5325		POSTAGE	10,084	9,700	9,700	7,959	11,130	11,130
10541800	5352		MAINT & REPAIRS-EQUIPMENT	7,263	6,096	6,096	5,781	7,400	7,400
10541800	5370		ADVERTISING/EMPL RECOGNITION	120	300	300	0	0	0
10541800	5381		PROFESSIONAL SERVICES	284,383	245,000	245,000	179,288	391,000	391,000
10541800	5382		LEGAL SERVICES	0	500	500	0	0	0
10541800	5383		MEDICAL SERVICES	10	20	20	0	20	20
10541800	5395		EDUCATION EXPENSES	1,189	2,000	2,000	933	2,000	2,000
10541800	5430		RENTAL OF EQUIPMENT	6,151	8,000	8,000	4,657	5,650	5,650
10541800	5450		INSURANCE AND BONDING	3,288	3,945	3,945	3,394	4,220	4,220
10541800	5451		INSURANCE DEDUCTIBLE	968	0	0	0	0	0
10541800	5491		DUES AND MEMBERSHIPS	530	730	730	466	500	500
	52			330,204	313,660	313,660	232,128	460,330	460,330
	55			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				836,812	845,072	845,072	665,567	1,108,928	1,041,010
418				(756,010)	(762,026)	(762,026)	(609,174)	(376,172)	(444,090)
4				0	0	0	0	0	0
	43			0	0	0	0	0	0
	50			0	0	0	0	0	0
10542100	5121		SALARIES & WAGES	427,603	440,631	440,631	373,720	448,500	448,500
10542100	5122		SALARIES & WAGES-OVERTIME	1,277	3,500	3,500	37	3,500	3,500
10542100	5128		TRAVEL ALLOWANCE	5,200	4,800	4,800	4,800	4,800	4,800
10542100	5132		SEPARATION ALLOWANCE	6,029	6,262	6,262	5,342	6,470	6,470
10542100	5134		401-K SUPP RET PLAN-OTHER	21,444	22,207	22,207	18,688	22,600	22,600
10542100	5181		FICA CONTRIBUTIONS	32,125	34,343	34,343	27,874	34,950	34,950
10542100	5182		RET CONTRIB - OTHER EMPLOYEES	20,972	21,718	21,718	18,277	22,100	22,100
10542100	5183		HEALTH INSURANCE	33,400	38,400	38,400	33,402	42,400	42,400
10542100	5187		DENTAL INSURANCE	2,157	2,496	2,496	1,699	2,800	2,800
10542100	5190		LIFE INSURANCE - EMPLOYEES	397	0	0	659	507	507
	51			550,605	574,357	574,357	483,698	588,627	588,627
10542100	5220		FOOD AND PROVISIONS	831	1,000	1,000	659	1,000	1,000
10542100	5233		PERIODICALS, BOOKS & OTHER PUB	3,647	1,200	1,200	996	1,200	1,200
10542100	5260		PRINTING AND OFFICE SUPPLIES	109,420	111,400	111,400	97,766	111,000	111,000
10542109	5260		PRINTING AND OFFICE SUPPLIES	7,631	7,995	13,379	9,421	8,240	8,240

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10542100	5290		TOOLS AND SUPPLIES	603	500	500	722	1,120	1,120
10542100	5311		TRAVEL	1,832	3,693	3,693	344	3,000	3,000
10542109	5311		TRAVEL	0	800	800	0	0	0
10542109	5312		TRAVEL SUBSISTENCE	0	800	800	0	0	0
10542100	5312		TRAVEL SUBSISTENCE	3,128	8,010	8,010	319	4,000	4,000
10542100	5321		TELEPHONE AND COMMUNICATIONS	10,106	10,750	10,750	8,210	10,750	10,750
10542109	5321		TELEPHONE AND COMMUNICATIONS	90,647	97,202	97,202	82,242	97,202	97,202
10542100	5325		POSTAGE	433	850	850	653	890	890
10542100	5351		MAINT & REPAIRS-BUILDINGS	72	500	500	258	500	500
10542100	5352		MAINT & REPAIRS-EQUIPMENT	88,375	82,400	82,400	49,894	83,000	83,000
10542109	5352		MAINT & REPAIRS-EQUIPMENT	28,027	42,948	42,948	46,026	44,240	44,240
10542100	5353		MAINT & REPAIRS-VEHICLES	339	471	471	330	430	430
10542100	5354		MAINT AGREEMNTS-COMP-SOFTWARE	271,215	238,699	238,699	141,060	249,000	249,000
10542100	5358		MAINT & REPAIRS-VEH INTERDEPT	301	703	703	73	400	400
10542100	5370		ADVERTISING/EMPL RECOGNITION	0	500	500	45	200	200
10542100	5381		PROFESSIONAL SERVICES	245,150	245,068	245,068	200,630	220,000	220,000
10542109	5381		PROFESSIONAL SERVICES	0	2,000	2,000	1,965	2,000	2,000
10542100	5383		MEDICAL SERVICES	20	100	100	0	100	100
10542109	5395		EDUCATION EXPENSES	0	700	700	0	0	0
10542100	5395		EDUCATION EXPENSES	10,495	42,427	42,427	14,004	42,000	42,000
10542100	5430		RENTAL OF EQUIPMENT	8,070	11,050	11,050	8,967	11,030	11,030
10542100	5450		INSURANCE AND BONDING	4,709	5,651	5,651	4,817	6,020	6,020
10542100	5491		DUES AND MEMBERSHIPS	23,344	27,675	27,675	10,517	22,000	22,000
	52			908,396	945,092	966,341	679,898	919,422	919,422
10542100	5510		OFFICE FURNITURE AND EQUIPMENT	21,502	126,521	126,521	48,502	176,200	110,500
10542109	5510		OFFICE FURNITURE AND EQUIPMENT	43,905	45,000	45,000	0	35,000	35,000
	55			65,407	171,521	171,521	48,502	211,200	145,500
	59			0	0	0	0	10,000	10,000
5				1,524,407	1,690,970	1,712,219	1,212,098	1,729,249	1,663,549
421				1,524,407	1,690,970	1,712,219	1,212,098	1,729,249	1,663,549
10542200	5121		SALARIES & WAGES	159,458	160,490	160,490	136,818	164,030	164,030
10542200	5122		SALARIES & WAGES-OVERTIME	0	200	200	0	0	0
10542200	5132		SEPARATION ALLOWANCE	2,242	2,266	2,266	1,956	2,370	2,370
10542200	5134		401-K SUPP RET PLAN -OTHER	7,973	8,035	8,035	8,260	8,260	8,260
10542200	5181		FICA CONTRIBUTIONS	12,076	12,293	12,293	10,307	12,640	12,640
10542200	5182		RET CONTRIB- OTHER EMPLOYEES	7,798	7,858	7,858	6,690	8,080	8,080
10542200	5183		HEALTH INSURANCE	15,656	19,200	19,200	13,925	21,200	21,200
10542200	5187		DENTAL INSURANCE	1,091	1,248	1,248	849	1,400	1,400
10542200	5190		LIFE INSURANCE - EMPLOYEES	145	0	0	241	0	0
	51			206,438	211,590	211,590	177,627	217,980	217,980
10542200	5220		FOOD AND PROVISIONS	109	150	150	94	100	100
10542200	5233		PERIODICALS, BOOKS & OTHER PUB	1,083	1,000	1,000	970	1,030	1,030
10542200	5260		PRINTING AND OFFICE SUPPLIES	12,546	13,530	13,530	9,711	13,240	13,240
10542200	5311		TRAVEL	1,921	2,040	2,040	670	2,500	2,500
10542200	5312		TRAVEL SUBSISTENCE	3,167	4,100	4,100	2,618	4,100	4,100
10542200	5321		TELEPHONE AND COMMUNICATIONS	924	2,760	2,760	1,991	2,760	2,760
10542200	5325		POSTAGE	377	300	300	295	315	315
10542200	5352		MAINT & REPAIRS-EQUIPMENT	3,140	3,235	3,235	0	3,235	3,235
10542200	5354		MAINT AGREEMNTS-COMP-SOFTWARE	34,647	44,100	44,100	43,841	45,430	45,430
10542200	5381		PROFESSIONAL SERVICES	21,339	55,650	55,650	4,413	26,420	26,420
10542200	5395		EDUCATION EXPENSES	17,303	16,320	16,320	12,030	17,000	17,000
10542200	5450		INSURANCE AND BONDING	763	916	916	705	880	880
	52			97,319	141,101	141,101	77,339	117,010	117,010
10542200	5510		OFFICE FURNITURE AND EQUIPMENT	0	52,000	52,000	10,831	20,000	0
	55			0	52,000	52,000	10,831	20,000	0
	59			0	0	0	0	0	0
5				303,757	404,691	404,691	265,797	354,990	334,990
422				303,757	404,691	404,691	265,797	354,990	334,990
	43			0	0	0	(239)	0	0
	45			0	0	0	0	0	0
	48			0	0	0	(239)	0	0
4				0	0	0	(239)	0	0
10542400	5121		SALARIES & WAGES	63,062	62,658	62,658	53,308	63,910	63,910
10542400	5132		SEPARATION ALLOWANCE	886	883	883	762	920	920

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10542400	5134		401-K SUPP RET PLAN -OTHER	3,153	3,133	3,133	2,665	3,200	3,200
10542400	5181		FICA CONTRIBUTIONS	4,446	4,793	4,793	3,621	4,890	4,890
10542400	5182		RET CONTRIB - OTHER EMPLOYEES	3,084	3,064	3,064	2,607	3,130	3,130
10542400	5183		HEALTH INSURANCE	10,850	9,600	9,600	10,377	10,600	10,600
10542400	5187		DENTAL INSURANCE	550	624	624	425	700	700
10542400	5190		LIFE INSURANCE - EMPLOYEES	57	0	0	94	0	0
	511			86,088	84,755	84,755	73,860	87,350	87,350
10542400	5211		CLEANING & JANITORIAL SUPPLIES	64	0	0	0	0	0
10542400	5220		FOOD AND PROVISIONS	48	50	50	50	50	50
10542400	5233		PERIODICALS, BOOKS & OTHER PUB	12	50	50	38	50	50
10542400	5260		PRINTING AND OFFICE SUPPLIES	9,966	5,500	5,500	1,955	5,670	5,670
10542400	5270		INVENTORY	55	0	0	0	0	0
10542408	5270		INVENTORY	59,533	77,200	77,200	43,748	60,000	60,000
10542400	5290		TOOLS AND SUPPLIES	161	0	0	10	0	0
10542400	5311		TRAVEL	374	400	400	627	600	600
10542400	5312		TRAVEL SUBSISTENCE	618	2,000	2,000	1,899	1,900	1,900
10542400	5321		TELEPHONE AND COMMUNICATIONS	1,678	1,800	1,800	1,271	1,800	1,800
10542400	5325		POSTAGE	955	1,200	1,200	816	1,050	1,050
10542400	5352		MAINT & REPAIRS-EQUIPMENT	4,658	3,950	3,950	3,632	5,000	5,000
10542400	5354		MAINT AGREEMNTS-COMP SOFTWARE	3,350	3,420	3,420	3,420	3,520	3,520
10542400	5358		MAINT & REPAIRS-VEH INTERDEPT	1,123	7,702	7,702	1,152	5,000	5,000
10542400	5370		ADVERTISING/EMPL RECOGNITION	1,663	4,000	4,000	5,387	4,100	4,100
10542400	5381		PROFESSIONAL SERVICES	16	54	54	140	110	110
10542400	5395		EDUCATION EXPENSES	645	725	725	2,150	4,820	4,820
10542400	5430		RENTAL OF EQUIPMENT	20,223	20,500	20,500	15,233	20,500	20,500
10542400	5450		INSURANCE AND BONDING	667	804	804	738	918	918
10542400	5491		DUES AND MEMBERSHIPS	120	420	420	160	420	420
	52			105,960	129,775	129,775	82,423	115,508	115,508
	55			0	0	0	0	11,300	0
10542400	5800		INTERDEPARTMENTAL CHARGES	(74,262)	0	0	0	0	0
10542408	5800		INTERDEPARTMENTAL CHARGES	(59,143)	(77,200)	(77,200)	(43,692)	(60,000)	(60,000)
	58			(133,406)	(77,200)	(77,200)	(43,692)	(60,000)	(60,000)
	59			0	0	0	0	0	0
5				58,643	137,330	137,330	112,591	154,158	142,858
424				58,643	137,330	137,330	112,591	154,158	142,858
	43			0	0	0	0	0	0
4				0	0	0	0	0	0
10542500	5121		SALARIES & WAGES	148,173	147,182	147,182	125,220	150,130	150,130
10542500	5132		SEPARATION ALLOWANCE	2,083	2,075	2,075	1,790	2,150	2,150
10542500	5134		401-K SUPP RET PLAN -OTHER	7,409	7,359	7,359	6,261	7,510	7,510
10542500	5181		FICA CONTRIBUTIONS	10,819	11,259	11,259	9,485	11,490	11,490
10542500	5182		RET CONTRIB - OTHER EMPLOYEES	7,246	7,197	7,197	6,123	7,340	7,340
10542500	5183		HEALTH INSURANCE	16,856	19,200	19,200	13,051	21,200	21,200
10542500	51841		HEALTH INSURANCE - RETIREES	2,772	3,492	3,492	2,945	4,000	4,000
10542500	5187		DENTAL INSURANCE	1,082	1,248	1,248	849	1,400	1,400
10542500	5189		OTHER FRINGE BENEFITS	157	0	0	0	0	0
10542500	5190		LIFE INSURANCE - EMPLOYEES	133	0	0	221	0	0
	511			196,729	199,012	199,012	165,946	205,220	205,220
10542500	5211		CLEANING & JANITORIAL SUPPLIES	90	0	0	0	0	0
10542500	5220		FOOD AND PROVISIONS	95	100	100	263	100	100
10542500	5233		PERIODICALS, BOOKS & OTHER PUB	104	200	200	0	0	0
10542500	5260		PRINTING AND OFFICE SUPPLIES	1,901	1,000	1,000	1,136	1,030	1,030
10542500	5270		INVENTORY	32,806	30,000	30,000	42,912	43,000	43,000
10542500	52701		NON-BUDGETARY YR END INVENTORY	(2,139)	0	0	0	0	0
10542500	5290		TOOLS AND SUPPLIES	5,135	5,125	5,125	2,537	8,300	8,300
10542500	5321		TELEPHONE AND COMMUNICATIONS	1,067	1,100	1,100	895	1,100	1,100
10542500	5351		MAINT & REPAIRS-BUILDINGS	208	0	0	0	0	0
10542500	5352		MAINT & REPAIRS-EQUIPMENT	1,617	400	400	816	550	550
10542500	5353		MAINT & REPAIRS-VEHICLES	646	1,135	1,135	519	700	700
10542500	5354		MAINT AGREEMNTS-COMP SOFTWARE	2,579	1,950	1,950	1,934	2,700	2,700
10542500	5358		MAINT & REPAIRS-VEH INTERDEPT	149,840	185,400	185,400	113,777	159,000	159,000
10542500	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	32,005	30,900	30,900	27,079	42,200	42,200
10542500	5360		M&R-VEHICLE-NONPREVENTABLES	27,378	22,150	22,150	20,495	26,800	26,800
10542500	5381		PROFESSIONAL SERVICES	229	216	216	102	60	60

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10542500	5392		LAUNDRY AND DRY CLEANING	1,602	1,500	1,500	1,359	1,720	1,720
10542500	5395		EDUCATION EXPENSES	118	0	0	253	200	200
10542500	5450		INSURANCE AND BONDING	3,412	4,095	4,095	4,380	5,450	5,450
	521			258,694	285,271	285,271	218,456	292,910	292,910
10542500	5550		OTHER EQUIPMENT	18,732	0	0	0	8,000	8,000
	551			18,732	0	0	0	8,000	8,000
10542500	5800		INTERDEPARTMENTAL CHARGES	(455,423)	(483,932)	(483,932)	(253,411)	(498,130)	(498,130)
	58			(455,423)	(483,932)	(483,932)	(253,411)	(498,130)	(498,130)
	59			0	0	0	0	0	0
5				18,732	351	351	130,990	8,000	8,000
425				18,732	351	351	130,990	8,000	8,000
	43			0	0	0	0	0	0
10442620	4511		DEPT SRV CHRGS-PAMH UTILITY	(25,797)	(25,000)	(25,000)	(20,236)	(25,000)	(25,000)
10442623	4560		DEPT SERVICE CHARGES-RESALE	(8,515)	(5,000)	(5,000)	(5,660)	(7,130)	(7,130)
	45			(34,311)	(30,000)	(30,000)	(26,126)	(32,130)	(32,130)
	471			0	0	0	0	0	0
10442620	4850		MISC REVENUE-INSURANCE REFUNDS	(15,750)	0	0	0	0	0
10442620	4851		MISC REVENUE-OTHER REFUNDS	(1,446)	0	0	0	0	0
10442620	4860		MISC REVENUE-RENT INCOME	(1,800)	(1,800)	(1,800)	(1,500)	(1,800)	(1,800)
10442620	4893		MISC REVENUE-SECURITY CARD FEE	(315)	0	0	(105)	0	0
10442623	4895		MISC REVENUE-OTHER MISC	(77)	0	0	(207)	0	0
	481			(19,388)	(1,800)	(1,800)	(1,812)	(1,800)	(1,800)
4				(53,699)	(31,800)	(31,800)	(27,938)	(33,930)	(33,930)
10542620	5040		TRNS TO GENERAL CAP PROJ FD	0	180,000	0	0	0	0
	501			0	180,000	0	0	0	0
10542620	5121		SALARIES & WAGES	231,812	232,066	232,066	190,412	223,420	223,420
10542623	5121		SALARIES & WAGES	23,067	23,001	23,001	19,569	23,470	23,470
10542623	5132		SEPARATION ALLOWANCE	324	324	324	280	340	340
10542620	5132		SEPARATION ALLOWANCE	3,239	3,272	3,272	2,664	3,200	3,200
10542620	5134		401-K SUPP RET PLAN -OTHER	11,521	11,603	11,603	9,318	11,170	11,170
10542623	5134		401-K SUPP RET PLAN -OTHER	1,153	1,150	1,150	978	1,170	1,170
10542620	5181		FICA CONTRIBUTIONS	17,547	17,753	17,753	14,395	17,090	17,090
10542623	5181		FICA CONTRIBUTIONS	1,765	1,760	1,760	1,497	1,780	1,780
10542623	5182		RET CONTRIB - OTHER EMPLOYEES	1,128	1,125	1,125	957	1,150	1,150
10542620	5182		RET CONTRIB - OTHER EMPLOYEES	11,268	11,348	11,348	9,113	10,930	10,930
10542620	5183		HEALTH INSURANCE	18,183	24,000	24,000	17,403	26,500	26,500
10542623	5183		HEALTH INSURANCE	3,900	4,800	4,800	3,110	5,300	5,300
10542620	5184		HEALTH INSURANCE - RETIREES	15,912	11,146	11,146	9,510	12,553	12,553
10542620	51841		HEALTH INSURANCE - RETIREES	10,194	13,968	13,968	11,780	16,000	16,000
10542620	5185		UNEMPLOYMENT CLAIMS	0	0	2,028	2,028	0	0
10542623	5187		DENTAL INSURANCE	274	312	312	211	350	350
10542620	5187		DENTAL INSURANCE	1,364	1,560	1,560	1,063	1,750	1,750
10542620	5188		DENTAL INS - RETIREES UNDER 65	863	673	673	647	853	853
10542620	5189		OTHER FRINGE BENEFITS	163	500	500	154	0	0
10542620	5190		LIFE INSURANCE - EMPLOYEES	202	0	0	336	0	0
10542623	5190		LIFE INSURANCE - EMPLOYEES	21	0	0	34	0	0
	511			353,899	360,361	362,389	295,459	357,026	357,026
10542620	5211		CLEANING & JANITORIAL SUPPLIES	6,647	9,800	9,800	5,216	13,300	13,300
10542620	5212		WEARING APPAREL	1,666	1,125	1,125	525	1,150	1,150
10542620	5220		FOOD AND PROVISIONS	689	500	500	938	700	700
10542623	5220		FOOD AND PROVISIONS	24	24	24	24	30	30
10542620	5233		PERIODICALS, BOOKS & OTHER PUB	402	540	540	358	550	550
10542620	5239		MEDICAL SUPPLIES AND EQUIPMENT	1,261	515	515	280	1,330	1,330
10542620	5260		PRINTING AND OFFICE SUPPLIES	16,026	11,500	11,500	12,067	11,800	11,800
10542623	5260		PRINTING AND OFFICE SUPPLIES	179	100	100	295	100	100
10542623	5290		TOOLS AND SUPPLIES	17,599	32,957	41,283	19,891	33,940	33,940
10542620	5290		TOOLS AND SUPPLIES	69,254	75,975	88,964	67,553	86,200	85,700
10542620	5311		TRAVEL	324	255	255	291	260	260
10542620	5312		TRAVEL SUBSISTENCE	437	2,040	2,040	951	2,100	2,100
10542620	5321		TELEPHONE AND COMMUNICATIONS	12,505	11,394	11,394	7,839	11,400	11,400
10542620	5325		POSTAGE	82	0	0	72	0	0
10542620	5330		UTILITIES	573,494	734,620	734,620	481,731	893,970	888,320
10542620	5351		MAINT & REPAIRS-BUILDINGS	236,428	269,000	276,991	177,788	392,200	294,400
10542620	5352		MAINT & REPAIRS-EQUIPMENT	23,615	41,200	48,554	27,341	121,000	121,000

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10542623	5352		MAINT & REPAIRS-EQUIPMENT	13	150	150	0	150	150
10542623	5353		MAINT & REPAIRS-VEHICLES	650	826	826	534	750	750
10542620	5353		MAINT & REPAIRS-VEHICLES	1,887	2,184	2,184	2,156	2,740	2,740
10542620	5354		MAINT AGREEMNTS-COMP.SFTWARE	3,257	1,800	1,800	1,588	15,100	15,100
10542620	5356		MAINT & REPAIRS-LAND & IMPRVYS	26,381	26,000	29,105	20,929	26,700	26,700
10542623	5358		MAINT & REPAIRS-VEH INTERDEPT	998	903	903	571	1,500	1,500
10542620	5358		MAINT & REPAIRS-VEH INTERDEPT	3,893	3,423	3,423	985	2,303	2,303
10542620	5360		M&R-VEHICLE-NONPREVENTABLES	517	0	2,013	2,013	0	0
10542620	5370		ADVERTISING/EMPL RECOGNITION	623	0	0	0	0	0
10542623	5381		PROFESSIONAL SERVICES	350	0	0	0	0	0
10542620	5381		PROFESSIONAL SERVICES	41,058	111,450	185,100	81,569	80,000	80,000
10542620	5383		MEDICAL SERVICES	30	60	60	0	0	0
10542620	5389		OTHER PROF SRVS / N/A	828,472	969,468	969,468	847,899	1,209,602	1,204,241
10542620	5392		LAUNDRY AND DRY CLEANING	13,776	14,950	14,950	10,569	17,140	17,040
10542620	5395		EDUCATION EXPENSES	5,110	3,245	3,245	774	3,530	3,530
10542623	5395		EDUCATION EXPENSES	500	150	150	0	150	150
10542620	5430		RENTAL OF EQUIPMENT	2,322	3,200	3,200	281	3,200	3,200
10542620	5450		INSURANCE AND BONDING	6,675	8,011	8,011	7,745	9,634	9,634
10542623	5450		INSURANCE AND BONDING	1,122	1,351	1,351	1,234	1,536	1,536
10542620	5451		INSURANCE DEDUCTIBLE	30	0	1,340	1,340	0	0
10542620	5491		DUES AND MEMBERSHIPS	300	0	0	80	0	0
52				1,898,597	2,338,716	2,455,484	1,783,421	2,944,065	2,834,254
10542620	5510		OFFICE FURNITURE AND EQUIPMENT	11,030	0	0	0	0	0
10542623	5540		VEHICLES	0	20,000	21,450	21,450	0	0
10542620	5550		OTHER EQUIPMENT	16,115	0	4,387	0	0	0
10542620	5570		LAND AND IMPROVEMENTS	60,564	0	0	0	0	0
10542620	5580		BUILDINGS AND IMPROVEMENTS	553,396	97,000	1,174,971	1,002,995	461,100	276,500
55				64,105	117,000	1,200,808	1,024,445	482,900	276,500
10542620	5730		INST FING PRINCIPAL	423	424	424	0	423	423
10542620	5731		INST FING INTEREST	599	615	615	307	606	606
57				1,022	1,039	1,039	307	1,029	1,029
10542620	5800		INTERDEPARTMENTAL CHARGES	(2,073,685)	(2,330,000)	(2,330,000)	(207,964)	(2,757,215)	(2,757,215)
10542623	5800		INTERDEPARTMENTAL CHARGES	(1,167)	0	0	(1,624)	0	0
58				(2,074,852)	(2,330,000)	(2,330,000)	(209,588)	(2,757,215)	(2,757,215)
59				0	0	0	0	0	0
5				819,771	667,116	1,689,720	2,894,044	1,027,805	711,594
426				766,072	635,316	1,657,920	2,866,106	993,875	677,664
10493000	4810		INVESTMENT EARNINGS	(604,438)	(527,920)	(527,920)	20,296	(1,493,658)	(1,493,658)
10493000	4812		INVESTMENT EARNINGS-COPS	(520)	0	0	(44)	0	0
10493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(26,652)	0	0	259,314	0	0
10493000	4816		INVESTMENT EARNINGS (C2)	216,793	(406,057)	(406,057)	24,000	(595,342)	(595,342)
10493000	4820		MISC REVENUE-SALE OF PROPERTY	(1,893,639)	(90,000)	(90,000)	(128,205)	(100,000)	(100,000)
10493000	4850		MISC REVENUE-INSURANCE REFUNDS	(35,606)	0	0	(250)	0	0
10493000	4851		MISC REVENUE-OTHER REFUNDS	(5,291)	0	0	(2,038)	0	0
10493000	4895		MISC REVENUE-OTHER MISC	(1,130)	0	0	(25,116)	0	0
4				(2,350,490)	(1,023,977)	(1,023,977)	147,725	(2,189,000)	(2,189,000)
930				(2,350,490)	(1,023,977)	(1,023,977)	147,725	(2,189,000)	(2,189,000)
40				0	0	0	0	0	0
10443130	4290	1053	DEPT INTERGOV RECEIPTS RIG-LSR	(138,588)	(180,330)	(180,330)	(138,588)	(138,588)	(138,588)
10443130	4290	1054	DEPT INTERGOV RECEIPTS RIG-LSR	(109,491)	(120,223)	(19,725)	(19,725)	(59,858)	(59,858)
10443130	4290	1055	DEPT INTERGOV RECEIPTS RIG-LSR	(54,611)	(60,115)	(60,115)	(43,900)	(59,858)	(59,858)
10443130	4290	1056	DEPT INTERGOV RECEIPTS RIG-LSR	(218,962)	(240,437)	(360,660)	(264,404)	(359,149)	(359,149)
10443130	4290	1057	DEPT INTERGOV RECEIPTS RIG-LSR	(275,262)	(289,217)	(289,217)	(275,262)	(381,870)	(381,870)
42				(796,934)	(890,322)	(910,047)	(741,879)	(1,007,360)	(1,007,360)
10443135	4311		FED GRANT-INMATE HOUSING	(25)	0	0	(172)	0	0
43				(25)	0	0	(172)	0	0
10443130	4500	1050	DEPT PERMIT CHARGES	(13,234)	(12,600)	(12,600)	(10,985)	(13,290)	(13,290)
10443130	4501	1050	DEPT PERMIT CHARGES-CCWL	(14,655)	(10,100)	(10,100)	(7,260)	(7,650)	(7,650)
10443135	4510	1050	DEPT SERVICE CHARGES	(12,767)	(10,900)	(10,900)	(10,762)	(12,730)	(12,730)
10443130	4510	1050	DEPT SERVICE CHARGES-OFF COURT	(62,956)	(61,000)	(61,000)	(41,416)	(53,570)	(53,570)
10443130	4511	1050	DEPT SERVICE CHARGES-OFF FEES	(41,609)	(39,700)	(39,700)	(73,648)	(81,630)	(81,630)
10443130	4512	1050	DEPT SERVICE CHARGES-OTHR FEES	(2,524)	(2,200)	(2,200)	(2,105)	(2,500)	(2,500)
10443130	4513	1050	DEPT SERVICE CHARGES-CCWL FP	(4,030)	(2,600)	(2,600)	(6,590)	(8,175)	(8,175)

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10443135	4530		DEPT SRV CHRGS-ST REIMB-CIVILIC	(19,043)	(16,900)	(16,900)	(14,472)	(19,000)	(19,000)
10443135	4531		DEPT SRV CHRGS-ST REIMB-FEES	(202,592)	(260,200)	(260,200)	(93,792)	(117,930)	(117,930)
10443135	4534		DEPT SRV CHRGS-ST REIMB-SCAAP	(46,049)	(11,100)	(11,100)	0	(23,850)	(23,850)
10443135	4539		DEPT SRV CHRGS-FED REIMB	(25)	(25)	(25)	0	(30)	(30)
10443130	4540	1050	DEPT SERVICE CHARGES-RES TITUTN	(893)	(863)	(863)	(255)	(210)	(210)
10443135	4570		DEPT SRV CHRGS-PAY PHONE	(39,040)	(31,000)	(31,000)	(46,179)	(48,250)	(48,250)
10443108	4570		DEPT SERVICE CHARGES-CONCESSN	(24,911)	(67,000)	(67,000)	(70,557)	(75,770)	(75,770)
45				(484,327)	(526,188)	(526,188)	(416,683)	(508,295)	(508,295)
10443128	4730	1050	INST FING PROCEEDS	(306,170)	0	0	0	0	0
10443130	4730		INST FING PROCEEDS	(306,170)	(194,000)	(194,000)	0	0	0
47				(1,083)	(194,000)	(194,000)	0	0	0
10443128	4811		INVESTMENT EARNINGS-GO BONDS	(1,083)	0	0	1,083	0	0
10443130	4840	1050	MISC REVENUE-CONTR/DONATIONS	(750)	0	0	0	0	0
10443130	4890	1050	MISC REVENUE-OVERAGE/SHORTAGE	(180)	0	0	(10)	0	0
48				(2,013)	0	0	(41,730)	0	0
				(1,589,489)	(1,610,510)	(1,630,235)	(1,200,464)	(1,515,655)	(1,515,655)
10543130	5031	1061	TRNS TO LAW ENF SPECIAL REV FD	8,000	0	0	0	0	0
10543138	5040		TRNS TO GENERAL CAP PROJ FD	0	0	935,200	935,200	0	0
10543130	5040		IFT TO GENERAL CAPITAL PROJ FD	65,094	0	0	0	0	0
50				73,094	0	935,200	935,200	0	0
10543135	5121		SALARIES & WAGES	1,497,203	1,712,099	1,693,193	1,282,835	1,612,230	1,612,230
10543138	5121		SALARIES & WAGES	0	273,701	273,701	208,566	293,340	293,340
10543128	5121		SALARIES & WAGES	55,817	55,947	55,947	49,641	57,280	57,280
10543130	5121	1050	SALARIES & WAGES	3,933,552	4,331,508	4,329,316	3,683,878	4,607,501	4,607,501
10543130	5121	1053	SALARIES & WAGES	99,541	100,633	100,633	74,988	98,094	98,094
10543130	5121	1054	SALARIES & WAGES	66,057	67,089	13,525	5,239	32,698	32,698
10543130	5121	1055	SALARIES & WAGES	33,725	33,545	33,545	19,094	32,698	32,698
10543130	5121	1056	SALARIES & WAGES	138,420	134,177	201,266	169,544	196,188	196,188
10543130	5121	1057	SALARIES & WAGES	200,007	201,265	201,265	147,809	257,500	257,500
10543130	5121	1058	SALARIES & WAGES	424	0	0	0	0	0
10543130	5121	1060	SALARIES & WAGES	36,157	33,545	33,545	30,593	36,640	36,640
10543128	5122		SALARIES & WAGES-OVERTIME	2,159	1,533	1,533	1,022	1,640	1,640
10543135	5122		SALARIES & WAGES-OVERTIME	25,346	30,000	30,000	15,430	20,000	20,000
10543130	5122	1050	SALARIES & WAGES-OVERTIME	72,974	74,000	74,000	72,834	81,000	81,000
10543130	5122	1053	SALARIES & WAGES-OVERTIME	1,463	1,650	1,650	1,097	1,530	1,530
10543130	5122	1054	SALARIES & WAGES-OVERTIME	353	1,100	0	0	510	510
10543130	5122	1055	SALARIES & WAGES-OVERTIME	66	550	550	18	510	510
10543130	5122	1056	SALARIES & WAGES-OVERTIME	1,406	2,200	3,300	2,900	3,060	3,060
10543130	5122	1057	SALARIES & WAGES-OVERTIME	2,448	3,300	3,300	880	4,000	4,000
10543130	5122	1060	SALARIES & WAGES-OVERTIME	82	550	550	26	550	550
10543135	5126		SALARIES & WAGES-TEMP AND PART	11,332	11,600	11,600	18,430	0	0
10543130	5126	1050	SALARIES & WAGES-TEMP AND PART	38,547	35,785	35,785	20,104	42,950	42,950
10543130	5128	1050	TRAVEL & WEARING APPAREL ALLOW	650	676	676	624	700	700
10543128	5132		SEPARATION ALLOWANCE	815	810	810	724	830	830
10543135	5132		SEPARATION ALLOWANCE	21,403	24,432	24,165	18,559	23,360	23,360
10543138	5132		SEPARATION ALLOWANCE	0	3,859	3,859	3,021	4,240	4,240
10543130	5132	1050	SEPARATION ALLOWANCE	56,330	62,118	62,118	53,706	67,096	67,096
10543130	5132	1053	SEPARATION ALLOWANCE	1,419	1,401	1,401	1,087	1,425	1,425
10543130	5132	1054	SEPARATION ALLOWANCE	934	934	162	75	475	475
10543130	5132	1055	SEPARATION ALLOWANCE	475	467	467	273	475	475
10543130	5132	1056	SEPARATION ALLOWANCE	1,966	1,868	2,802	2,465	2,850	2,850
10543130	5132	1057	SEPARATION ALLOWANCE	2,847	2,802	2,802	2,125	3,740	3,740
10543130	5132	1058	SEPARATION ALLOWANCE	6	0	0	0	0	0
10543130	5132	1060	SEPARATION ALLOWANCE	509	467	467	438	540	540
10543135	5133		401-K SUPP RET PLAN -LEO	27,654	0	0	21,525	34,120	34,120
10543130	5133	1050	401-K SUPP RET PLAN -LEO	182,923	13,479	13,479	171,891	212,222	212,222
10543130	5133	1053	401-K SUPP RET PLAN -LEO	5,050	0	0	3,803	4,980	4,980
10543130	5133	1054	401-K SUPP RET PLAN -LEO	3,320	0	0	262	1,660	1,660
10543130	5133	1055	401-K SUPP RET PLAN -LEO	1,690	0	0	956	1,660	1,660
10543130	5133	1056	401-K SUPP RET PLAN -LEO	6,991	0	0	8,622	9,960	9,960
10543130	5133	1057	401-K SUPP RET PLAN -LEO	10,123	0	0	7,435	13,080	13,080
10543130	5133	1060	401-K SUPP RET PLAN -LEO	1,812	0	0	1,531	1,880	1,880
10543128	5134		401-K SUPP RET PLAN -OTHER	2,899	2,874	2,874	2,533	2,880	2,880
10543135	5134		401-K SUPP RET PLAN -OTHER	49,155	86,637	85,692	43,387	47,490	47,490

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10543138	5134		401-K SUPP RET PLAN -OTHER	0	13,685	13,685	279	1,190	1,190
10543130	5134	1050	401-K SUPP RET PLAN -OTHER	19,147	206,797	206,797	18,173	22,200	22,200
10543130	5134	1053	401-K SUPP RET PLAN -OTHER	0	4,968	4,968	0	0	0
10543130	5134	1054	401-K SUPP RET PLAN -OTHER	0	3,312	567	0	0	0
10543130	5134	1055	401-K SUPP RET PLAN -OTHER	0	1,656	1,656	0	0	0
10543130	5134	1056	401-K SUPP RET PLAN -OTHER	0	6,624	9,936	0	0	0
10543130	5134	1057	401-K SUPP RET PLAN -OTHER	0	9,935	9,935	0	0	0
10543130	5134	1058	401-K SUPP RET PLAN -OTHER	21	0	0	0	0	0
10543130	5134	1060	401-K SUPP RET PLAN -OTHER	0	1,656	1,656	0	0	0
10543135	5180		RET CONTRIB-LAW ENFORCEMENT	25,405	8,347	8,347	19,272	34,640	34,640
10543130	5180	1050	RET CONTRIB-LAW ENFORCEMENT	173,213	15,409	15,409	162,211	207,392	207,392
10543130	5180	1053	RET CONTRIB-LAW ENFORCEMENT	4,828	0	0	3,636	4,872	4,872
10543130	5180	1054	RET CONTRIB-LAW ENFORCEMENT	3,175	0	0	290	1,624	1,624
10543130	5180	1055	RET CONTRIB-LAW ENFORCEMENT	1,615	0	0	914	1,624	1,624
10543130	5180	1056	RET CONTRIB-LAW ENFORCEMENT	6,684	0	0	8,243	9,744	9,744
10543130	5180	1057	RET CONTRIB-LAW ENFORCEMENT	9,677	0	0	7,107	12,790	12,790
10543130	5180	1060	RET CONTRIB-LAW ENFORCEMENT	1,732	0	0	1,464	1,840	1,840
10543135	5181		FICA CONTRIBUTIONS	114,400	134,158	132,712	98,302	124,870	124,870
10543138	5181		FICA CONTRIBUTIONS	0	20,938	20,938	15,702	22,670	22,670
10543128	5181		FICA CONTRIBUTIONS	4,088	4,397	4,397	3,580	4,410	4,410
10543130	5181	1050	FICA CONTRIBUTIONS	300,602	339,809	339,809	280,811	322,010	322,010
10543130	5181	1053	FICA CONTRIBUTIONS	7,437	7,601	7,601	5,692	7,620	7,620
10543130	5181	1054	FICA CONTRIBUTIONS	4,785	5,067	868	401	2,540	2,540
10543130	5181	1055	FICA CONTRIBUTIONS	2,534	2,534	2,534	1,462	2,540	2,540
10543130	5181	1056	FICA CONTRIBUTIONS	10,605	10,134	15,201	12,989	15,240	15,240
10543130	5181	1057	FICA CONTRIBUTIONS	14,988	15,201	15,201	10,839	20,010	20,010
10543130	5181	1058	FICA CONTRIBUTIONS	32	0	0	0	0	0
10543130	5181	1060	FICA CONTRIBUTIONS	2,572	2,534	2,534	2,081	2,870	2,870
10543128	5182		RET CONTRIB - OTHER EMPLOYEES	2,835	2,811	2,811	2,477	2,820	2,820
10543138	5182		RET CONTRIB - OTHER EMPLOYEES	0	13,384	13,384	273	1,160	1,160
10543135	5182		RET CONTRIB - OTHER EMPLOYEES	47,902	76,384	75,459	41,425	45,180	45,180
10543130	5182	1050	RET CONTRIB - OTHER EMPLOYEES	18,726	200,020	200,020	17,773	21,700	21,700
10543130	5182	1053	RET CONTRIB - OTHER EMPLOYEES	0	4,859	4,859	0	0	0
10543130	5182	1054	RET CONTRIB - OTHER EMPLOYEES	0	3,239	554	0	0	0
10543130	5182	1055	RET CONTRIB - OTHER EMPLOYEES	0	1,620	1,620	0	0	0
10543130	5182	1056	RET CONTRIB - OTHER EMPLOYEES	0	6,478	9,717	0	0	0
10543130	5182	1057	RET CONTRIB - OTHER EMPLOYEES	0	9,717	9,717	0	0	0
10543130	5182	1058	RET CONTRIB - OTHER EMPLOYEES	21	0	0	0	0	0
10543130	5182	1060	RET CONTRIB - OTHER EMPLOYEES	0	1,620	1,620	0	0	0
10543135	5183		HEALTH INSURANCE	198,944	254,400	251,124	168,442	270,300	270,300
10543138	5183		HEALTH INSURANCE	0	40,800	40,800	25,770	48,585	48,585
10543128	5183		HEALTH INSURANCE	10,831	9,600	9,600	9,799	10,600	10,600
10543130	5183	1050	HEALTH INSURANCE	441,701	576,000	576,000	458,357	667,800	667,800
10543130	5183	1053	HEALTH INSURANCE	11,700	14,400	14,400	9,695	15,900	15,900
10543130	5183	1054	HEALTH INSURANCE	10,422	9,600	1,600	634	5,300	5,300
10543130	5183	1055	HEALTH INSURANCE	3,900	4,800	4,800	2,171	5,300	5,300
10543130	5183	1056	HEALTH INSURANCE	15,600	19,200	28,800	21,597	31,800	31,800
10543130	5183	1057	HEALTH INSURANCE	23,400	28,800	28,800	21,891	42,400	42,400
10543130	5183	1060	HEALTH INSURANCE	5,123	4,800	4,800	4,900	5,300	5,300
10543135	5184		HEALTH INSURANCE - RETIREES	6,200	7,430	7,430	6,340	8,369	8,369
10543130	5184	1050	HEALTH INSURANCE - RETIREES	36,300	40,867	40,867	42,275	59,743	59,743
10543135	51841		HEALTH INSURANCE - RETIREES	23,775	24,486	24,486	18,276	21,700	21,700
10543130	51841	1050	HEALTH INSURANCE - RETIREES	14,367	15,714	15,714	13,450	17,663	17,663
10543135	5185		UNEMPLOYMENT CLAIMS	1,312	0	0	0	0	0
10543130	5185	1050	UNEMPLOYMENT CLAIMS	0	0	10,200	10,200	0	0
10543128	5187		DENTAL INSURANCE	589	624	624	425	700	700
10543135	5187		DENTAL INSURANCE	13,245	16,536	16,301	9,782	17,850	17,850
10543138	5187		DENTAL INSURANCE	0	2,652	2,652	1,574	3,210	3,210
10543130	5187	1050	DENTAL INSURANCE	28,156	37,440	37,440	24,401	44,100	44,100
10543130	5187	1053	DENTAL INSURANCE	874	936	936	596	1,050	1,050
10543130	5187	1054	DENTAL INSURANCE	567	624	0	43	350	350
10543130	5187	1055	DENTAL INSURANCE	273	312	312	148	350	350
10543130	5187	1056	DENTAL INSURANCE	1,048	1,248	1,872	1,263	2,100	2,100
10543130	5187	1057	DENTAL INSURANCE	1,552	1,872	1,872	1,087	2,800	2,800

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10543130	5187	1060	DENTAL INSURANCE	273	312	312	212	350	350
10543135	5188		DENTAL INS - RETIREES UNDER 65	517	621	621	431	570	570
10543130	5188	1050	DENTAL INS - RETIREES UNDER 65	2,200	2,382	2,382	2,458	3,416	3,416
10543130	5189	1050	OTHER FRINGE BENEFITS	7,325	15,600	15,600	14,250	15,600	15,600
10543135	5190		LIFE INSURANCE - EMPLOYEES	1,284	0	0	2,245	0	0
10543128	5190		LIFE INSURANCE - EMPLOYEES	49	0	0	84	0	0
10543130	5190	1050	LIFE INSURANCE - EMPLOYEES	3,550	0	0	6,370	0	0
10543130	5190	1053	LIFE INSURANCE - EMPLOYEES	91	0	0	127	0	0
10543130	5190	1054	LIFE INSURANCE - EMPLOYEES	58	0	0	9	0	0
10543130	5190	1055	LIFE INSURANCE - EMPLOYEES	29	0	0	31	0	0
10543130	5190	1056	LIFE INSURANCE - EMPLOYEES	117	0	0	296	0	0
10543130	5190	1057	LIFE INSURANCE - EMPLOYEES	182	0	0	258	0	0
10543130	5190	1060	LIFE INSURANCE - EMPLOYEES	32	0	0	54	0	0
	51			8,238,670	9,575,951	9,574,835	7,768,954	10,042,304	10,042,304
10543128	5211		CLEANING & JANITORIAL SUPPLIES	38,126	41,566	41,566	35,245	40,020	40,020
10543108	5211		CLEANING & JANITORIAL SUPPLIES	17,670	23,488	23,488	11,249	24,190	24,190
10543138	5211		CLEANING & JANITORIAL SUPPLIES	0	1,000	1,000	0	4,500	4,500
10543135	5212		WEARING APPAREL	45,976	49,865	49,865	45,859	53,560	53,560
10543108	5212		WEARING APPAREL	0	14,232	14,232	11,285	14,232	14,232
10543128	5212		WEARING APPAREL	8,885	8,815	8,815	6,653	9,080	9,080
10543128	5212		WEARING APPAREL	718	615	615	478	630	630
10543130	5212	1050	WEARING APPAREL	70,705	95,374	95,329	63,801	90,430	90,430
10543130	5212	1053	WEARING APPAREL	3,011	4,650	4,650	1,597	5,436	5,436
10543130	5212	1054	WEARING APPAREL	3,393	3,100	0	28	1,812	1,812
10543130	5212	1055	WEARING APPAREL	304	1,550	1,550	972	1,812	1,812
10543130	5212	1056	WEARING APPAREL	5,625	6,200	9,300	4,337	10,872	10,872
10543130	5212	1057	WEARING APPAREL	7,166	9,299	9,299	7,771	12,400	12,400
10543130	5212	1060	WEARING APPAREL	130	1,550	1,550	433	1,550	1,550
10543128	5220		FOOD AND PROVISIONS	48	50	50	47	50	50
10543135	5220		FOOD AND PROVISIONS	552,111	568,875	568,875	458,025	580,000	580,000
10543130	5220	1050	FOOD AND PROVISIONS	4,339	4,600	4,600	4,154	4,740	4,740
10543130	5220	1053	FOOD AND PROVISIONS	72	74	74	71	0	0
10543130	5220	1054	FOOD AND PROVISIONS	48	50	0	0	0	0
10543130	5220	1055	FOOD AND PROVISIONS	24	25	25	24	0	0
10543130	5220	1056	FOOD AND PROVISIONS	95	99	149	141	0	0
10543130	5220	1057	FOOD AND PROVISIONS	143	148	148	141	150	150
10543130	5220	1060	FOOD AND PROVISIONS	24	25	24	24	30	30
10543138	5232		AUDIO VISUAL SUPPLIES	26	1,950	1,950	175	260	260
10543135	5232		AUDIO VISUAL SUPPLIES	89	500	500	70	500	500
10543130	5232	1050	AUDIO VISUAL SUPPLIES	0	10	10	0	0	0
10543130	5232	1053	AUDIO VISUAL SUPPLIES	0	7	0	0	0	0
10543130	5232	1054	AUDIO VISUAL SUPPLIES	0	4	4	0	0	0
10543130	5232	1055	AUDIO VISUAL SUPPLIES	0	13	20	0	0	0
10543130	5232	1056	AUDIO VISUAL SUPPLIES	4	19	19	0	20	20
10543130	5232	1060	AUDIO VISUAL SUPPLIES	0	4	4	0	0	0
10543135	5233		PERIODICALS, BOOKS & OTHER PUB	2,379	2,650	2,650	2,277	3,200	3,200
10543138	5233		PERIODICALS, BOOKS & OTHER PUB	0	1,600	1,600	966	1,650	1,650
10543130	5233	1050	PERIODICALS, BOOKS & OTHER PUB	13,216	14,613	14,613	8,237	15,850	15,850
10543130	5233	1053	PERIODICALS, BOOKS & OTHER PUB	105	180	180	140	0	0
10543130	5233	1054	PERIODICALS, BOOKS & OTHER PUB	70	120	0	0	0	0
10543130	5233	1055	PERIODICALS, BOOKS & OTHER PUB	35	60	60	47	0	0
10543130	5233	1056	PERIODICALS, BOOKS & OTHER PUB	190	239	359	0	0	0
10543130	5233	1057	PERIODICALS, BOOKS & OTHER PUB	400	359	359	75	370	370
10543130	5233	1060	PERIODICALS, BOOKS & OTHER PUB	0	60	60	0	60	60
10543138	5235		AGRICULT, ANIMAL SUPP AND EQUIP	0	1,400	1,400	0	8,500	8,500
10543128	5235		AGRICULT, ANIMAL SUPP AND EQUIP	219	1,500	1,500	0	1,500	1,500
10543130	5235	1050	AGRICULT, ANIMAL SUPP AND EQUIP	1,333	2,500	2,500	1,545	2,500	2,500
10543138	5239		MEDICAL SUPPLIES AND EQUIPMENT	0	4,300	4,300	2,462	4,430	4,430
10543135	5239		MEDICAL SUPPLIES AND EQUIPMENT	108,604	117,750	117,750	140,119	5,000	5,000
10543130	5239	1050	MEDICAL SUPPLIES AND EQUIPMENT	1,171	2,478	2,478	193	3,100	3,100
10543130	5239	1053	MEDICAL SUPPLIES AND EQUIPMENT	151	231	231	0	0	0
10543130	5239	1054	MEDICAL SUPPLIES AND EQUIPMENT	101	154	154	0	0	0
10543130	5239	1055	MEDICAL SUPPLIES AND EQUIPMENT	51	77	77	0	0	0

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10543130	5239	1056	MEDICAL SUPPLIES AND EQUIPMENT	201	308	462	0	0	0
10543130	5239	1057	MEDICAL SUPPLIES AND EQUIPMENT	471	461	461	0	390	390
10543130	5239	1060	MEDICAL SUPPLIES AND EQUIPMENT	70	77	77	0	70	70
10543135	5260		PRINTING AND OFFICE SUPPLIES	18,337	17,425	17,425	18,498	20,470	20,470
10543128	5260		PRINTING AND OFFICE SUPPLIES	0	850	850	940	12,500	12,500
10543128	5260		PRINTING AND OFFICE SUPPLIES	15	1,025	1,025	1,011	1,060	1,060
10543108	5260		PRINTING AND OFFICE SUPPLIES	1,721	2,050	2,050	0	2,110	2,110
10543130	5260	1050	PRINTING AND OFFICE SUPPLIES	39,251	37,925	37,925	31,108	40,310	40,310
10543130	5260	1053	PRINTING AND OFFICE SUPPLIES	0	350	350	243	0	0
10543130	5260	1054	PRINTING AND OFFICE SUPPLIES	0	234	0	31	0	0
10543130	5260	1055	PRINTING AND OFFICE SUPPLIES	0	117	117	713	0	0
10543130	5260	1056	PRINTING AND OFFICE SUPPLIES	572	467	701	672	0	0
10543130	5260	1057	PRINTING AND OFFICE SUPPLIES	1,124	700	700	698	720	720
10543130	5260	1060	PRINTING AND OFFICE SUPPLIES	0	117	117	0	110	110
10543108	5270		INVENTORY	53,785	56,785	56,785	50,276	63,490	63,490
10543108	52701		NON-BUDGETARY YR END INVENTORY	748	0	0	0	0	0
10543128	5290		TOOLS AND SUPPLIES	4,723	32,133	54,540	18,311	9,820	9,820
10543138	5290		TOOLS AND SUPPLIES	0	69,000	69,000	38,357	28,000	28,000
10543135	5290		TOOLS AND SUPPLIES	26,300	71,013	73,848	30,983	56,350	56,350
10543130	5290	1050	TOOLS AND SUPPLIES	119,871	213,521	222,055	95,915	252,172	244,672
10543130	5290	1053	TOOLS AND SUPPLIES	5,440	9,056	9,056	2,475	7,134	7,134
10543130	5290	1054	TOOLS AND SUPPLIES	2,740	6,038	3,441	107	2,378	2,378
10543130	5290	1055	TOOLS AND SUPPLIES	2,802	3,019	2,802	883	2,378	2,378
10543130	5290	1056	TOOLS AND SUPPLIES	7,800	12,075	18,113	4,626	14,268	14,268
10543130	5290	1058	TOOLS AND SUPPLIES	6,460	18,112	18,112	3,285	18,000	18,000
10543130	5290	1059	TOOLS AND SUPPLIES	3,477	3,710	3,710	(227)	0	0
10543130	5290	1060	TOOLS AND SUPPLIES	2,445	3,019	3,019	213	3,110	3,110
10543135	5299		MISCELLANEOUS	72	0	0	0	0	0
10543135	5311		TRAVEL	256	300	300	256	310	310
10543130	5311	1050	TRAVEL	1,305	1,326	1,326	1,76	1,330	1,330
10543135	5312		TRAVEL SUBSISTENCE	2,613	6,000	6,000	254	6,000	6,000
10543138	5312		TRAVEL SUBSISTENCE	0	4,500	4,500	2,061	4,610	4,610
10543130	5312	1050	TRAVEL SUBSISTENCE	17,925	23,688	23,688	12,935	24,880	24,880
10543130	5312	1053	TRAVEL SUBSISTENCE	74	203	203	62	450	450
10543130	5312	1054	TRAVEL SUBSISTENCE	0	136	0	0	150	150
10543130	5312	1055	TRAVEL SUBSISTENCE	256	68	68	0	150	150
10543130	5312	1056	TRAVEL SUBSISTENCE	0	271	407	238	900	900
10543130	5312	1057	TRAVEL SUBSISTENCE	455	406	406	1,459	2,400	2,400
10543130	5312	1060	TRAVEL SUBSISTENCE	0	68	68	0	60	60
10543128	5321		TELEPHONE AND COMMUNICATIONS	0	1,200	1,200	581	1,200	1,200
10543138	5321		TELEPHONE AND COMMUNICATIONS	0	5,000	5,000	2,275	8,500	8,500
10543135	5321		TELEPHONE AND COMMUNICATIONS	4,184	5,300	5,300	3,778	4,700	4,700
10543130	5321	1050	TELEPHONE AND COMMUNICATIONS	95,765	95,216	90,682	80,959	95,220	95,220
10543130	5321	1053	TELEPHONE AND COMMUNICATIONS	3,459	1,310	1,310	1,793	1,500	1,500
10543130	5321	1054	TELEPHONE AND COMMUNICATIONS	1,259	873	200	177	500	500
10543130	5321	1055	TELEPHONE AND COMMUNICATIONS	565	437	437	540	500	500
10543130	5321	1056	TELEPHONE AND COMMUNICATIONS	1,352	1,746	2,619	2,995	3,000	3,000
10543130	5321	1057	TELEPHONE AND COMMUNICATIONS	0	2,619	2,619	1,349	3,470	3,470
10543130	5321	1060	TELEPHONE AND COMMUNICATIONS	0	437	437	457	540	540
10543135	5325		POSTAGE	133	200	200	48	200	200
10543138	5325		POSTAGE	0	200	200	0	1,000	1,000
10543128	5325		POSTAGE	0	100	100	0	105	105
10543108	5325		POSTAGE	6,146	7,632	7,632	4,776	8,020	8,020
10543130	5325	1050	POSTAGE	6,606	6,600	6,600	4,600	6,930	6,930
10543128	5330		UTILITIES	187,942	199,240	199,240	161,311	205,217	205,217
10543138	5330		UTILITIES	0	1,000	1,000	0	9,000	9,000
10543138	5351		MAINT & REPAIRS-BUILDINGS	0	500	500	0	1,900	1,900
10543128	5351		MAINT & REPAIRS-BUILDINGS	124,904	128,758	128,758	53,535	133,000	133,000
10543128	5352		MAINT & REPAIRS-EQUIPMENT	104,008	6,925	6,925	2,245	3,500	3,500
10543135	5352		MAINT & REPAIRS-EQUIPMENT	9,038	14,000	14,000	9,253	14,680	14,680
10543138	5352		MAINT & REPAIRS-EQUIPMENT	0	1,260	1,260	0	1,800	1,800
10543130	5352	1050	MAINT & REPAIRS-EQUIPMENT	22,005	23,381	23,381	23,961	33,000	33,000
10543130	5352	1053	MAINT & REPAIRS-EQUIPMENT	464	276	276	0	0	0

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10543130	5352	1054	MAINT & REPAIRS-EQUIPMENT	327	184	0	0	0	0
10543130	5352	1055	MAINT & REPAIRS-EQUIPMENT	978	92	92	34	0	0
10543130	5352	1056	MAINT & REPAIRS-EQUIPMENT	203	368	552	470	0	0
10543130	5352	1057	MAINT & REPAIRS-EQUIPMENT	114	551	551	61	570	570
10543130	5352	1060	MAINT & REPAIRS-EQUIPMENT	0	92	92	0	90	90
10543138	5353		MAINT & REPAIRS-FUEL GAS	0	5,700	5,700	2,708	35,120	35,120
10543138	5353		MAINT & REPAIRS-VEHICLES	7,865	8,019	8,019	9,741	12,400	12,400
10543128	5353		MAINT & REPAIRS-VEHICLES	902	985	985	766	1,040	1,040
10543130	5353	1050	MAINT & REPAIRS-VEHICLES	141,845	170,400	170,175	136,248	184,040	184,040
10543130	5353	1053	MAINT & REPAIRS-VEHICLES	5,443	7,607	7,607	1,916	12,000	12,000
10543130	5353	1054	MAINT & REPAIRS-VEHICLES	6,820	5,071	1,000	2,114	4,000	4,000
10543130	5353	1055	MAINT & REPAIRS-VEHICLES	1,479	2,536	2,536	1,591	4,000	4,000
10543130	5353	1056	MAINT & REPAIRS-VEHICLES	4,313	10,142	15,213	5,433	24,000	24,000
10543130	5353	1057	MAINT & REPAIRS-VEHICLES	167	7,607	7,607	6,852	11,750	11,750
10543130	5353	1060	MAINT & REPAIRS-VEHICLES	0	1,268	1,268	0	1,268	1,268
10543130	5354	1050	MAINT AGREEMNTS-COMP SOFTWARE	0	1,500	1,500	0	1,500	1,500
10543128	5356		MAINT & REPAIRS-LAND & IMPRVYS	12,925	15,000	15,000	14,719	16,240	16,240
10543138	5356		MAINT & REPAIRS-LAND & IMPRVYS	0	500	500	0	2,100	2,100
10543138	5358		M&R-VEHICLE-ROUTINE INTERDEPT	4,997	5,519	5,000	924	7,000	7,000
10543135	5358		MAINT & REPAIRS-VEH INTERDEPT	395	702	702	2,513	4,800	4,800
10543128	5358		MAINT & REPAIRS-VEH INTERDEPT	152,228	121,932	111,067	51,866	120,003	120,003
10543130	5358	1053	MAINT & REPAIRS-VEH INTERDEPT	4,895	5,895	5,895	2,203	4,890	4,890
10543130	5358	1054	MAINT & REPAIRS-VEH INTERDEPT	12,221	3,930	0	0	1,630	1,630
10543130	5358	1055	MAINT & REPAIRS-VEH INTERDEPT	695	1,965	1,965	502	1,630	1,630
10543130	5358	1056	MAINT & REPAIRS-VEH INTERDEPT	4,115	7,859	11,789	2,794	9,780	9,780
10543130	5358	1057	MAINT & REPAIRS-VEH INTERDEPT	1,472	425	425	3,911	7,350	7,350
10543135	5359		MAINT & REPAIRS-VEH INT-PREVAC	0	675	675	0	0	0
10543130	5359	1050	MAINT & REPAIRS-VEH INT-PREVAC	11,387	0	11,365	15,559	0	0
10543130	5359	1053	M&R-VEHICLE-PREVENTABLE ACCDNT	796	0	0	0	0	0
10543130	5359	1054	M&R-VEHICLE-PREVENTABLE ACCDNT	6,957	0	0	0	0	0
10543135	5360		M&R-VEHICLE-NONPREVENTABLES	932	0	2,176	2,175	0	0
10543130	5360	1050	M&R-VEHICLE-NONPREVENTABLES	11,227	7,546	12,305	9,886	0	0
10543130	5360	1053	M&R-VEHICLE-NONPREVENTABLES	0	0	839	839	0	0
10543130	5360	1055	M&R-VEHICLE-NONPREVENTABLES	0	0	2,109	444	0	0
10543135	5370		ADVERTISING/EMPL RECOGNITION	0	200	200	0	200	200
10543138	5370		ADVERTISING/EMPL RECOGNITION	0	2,000	2,000	0	4,000	4,000
10543130	5370	1050	ADVERTISING/EMPL RECOGNITION	735	1,025	1,011	785	1,050	1,050
10543135	5381		PROFESSIONAL SERVICES	6,436	3,800	3,800	9,923	7,000	7,000
10543128	5381		PROFESSIONAL SERVICES	5,000	1,200	1,200	0	1,200	1,200
10543130	5381	1050	PROFESSIONAL SERVICES	8,267	106,775	114,204	14,578	32,600	32,600
10543130	5381	1053	PROFESSIONAL SERVICES	95	162	162	0	0	0
10543130	5381	1054	PROFESSIONAL SERVICES	0	108	0	0	0	0
10543130	5381	1055	PROFESSIONAL SERVICES	0	54	54	0	0	0
10543130	5381	1056	PROFESSIONAL SERVICES	290	216	324	0	0	0
10543130	5381	1057	PROFESSIONAL SERVICES	0	324	324	45	320	320
10543130	5381	1060	PROFESSIONAL SERVICES	30	54	54	45	50	50
10543130	5382	1050	LEGAL SERVICES	5,195	513	513	0	510	510
10543135	5383		MEDICAL SERVICES	287,546	320,825	320,825	187,836	0	0
10543138	5383		MEDICAL SERVICES	3,604	500	500	845	4,120	4,120
10543130	5383	1050	MEDICAL SERVICES	0	4,459	4,459	1,800	4,570	4,570
10543138	5395		EDUCATION EXPENSES	4,100	2,700	2,700	1,875	3,450	3,450
10543135	5395		EDUCATION EXPENSES	14,593	18,750	18,750	11,373	25,800	25,800
10543130	5395	1057	EDUCATION EXPENSES	230	0	0	1,160	1,550	1,550
10543128	5430		RENTAL OF EQUIPMENT	0	400	400	0	400	400
10543135	5430		RENTAL OF EQUIPMENT	6,716	7,536	7,536	5,733	7,540	7,540
10543138	5430		RENTAL OF EQUIPMENT	0	725	725	184	900	900
10543130	5430	1050	RENTAL OF EQUIPMENT	22,154	28,625	28,625	21,266	33,164	33,164
10543130	5430	1053	RENTAL OF EQUIPMENT	432	777	777	245	0	0
10543130	5430	1054	RENTAL OF EQUIPMENT	279	518	0	33	0	0
10543130	5430	1055	RENTAL OF EQUIPMENT	173	259	259	164	0	0
10543130	5430	1056	RENTAL OF EQUIPMENT	482	1,035	1,553	871	0	0
10543130	5430	1057	RENTAL OF EQUIPMENT	757	1,553	1,553	994	2,020	2,020

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10543130	5430	1060	RENTAL OF EQUIPMENT	0	259	259	0	260	260
10543133	5450		INSURANCE AND BONDING	0	10,510	10,510	0	0	0
10543135	5450		INSURANCE AND BONDING	72,124	86,550	86,550	70,878	88,280	88,280
10543128	5450		INSURANCE AND BONDING	2,255	2,706	2,706	2,371	2,950	2,950
10543130	5450	1050	INSURANCE AND BONDING	127,680	155,661	155,661	143,939	179,060	179,060
10543130	5450	1053	INSURANCE AND BONDING	2,908	3,151	3,151	3,594	3,171	3,171
10543130	5450	1054	INSURANCE AND BONDING	3,137	2,101	0	0	1,057	1,057
10543130	5450	1055	INSURANCE AND BONDING	929	1,051	1,051	1,207	1,057	1,057
10543130	5450	1056	INSURANCE AND BONDING	1,666	4,201	6,302	6,342	6,342	6,342
10543130	5450	1057	INSURANCE AND BONDING	5,349	6,302	6,302	3,921	6,500	6,500
10543130	5450	1060	INSURANCE AND BONDING	0	1,051	1,051	788	980	980
10543135	5451		INSURANCE DEDUCTIBLE	0	0	144	144	0	0
10543130	5451	1050	INSURANCE DEDUCTIBLE	55,026	0	9,837	51,181	0	0
10543135	5491		DUES AND MEMBERSHIPS	673	1,000	1,000	415	1,000	1,000
10543138	5491		DUES AND MEMBERSHIPS	0	1,135	1,135	35	1,140	1,140
10543130	5491	1050	DUES AND MEMBERSHIPS	3,412	3,793	3,793	4,119	4,740	4,740
52				2,819,722	3,268,850	3,330,526	2,312,119	3,511,479	3,503,979
10543135	5540		VEHICLES	39,070	46,280	46,280	0	46,400	46,400
10543138	5540		VEHICLES	0	177,100	177,100	0	0	0
10543130	5540	1050	VEHICLES	418,352	449,254	449,254	29,999	634,480	634,480
10543130	5540	1053	VEHICLES	17,975	18,213	18,213	0	18,225	18,225
10543130	5540	1054	VEHICLES	11,983	12,142	0	0	6,075	6,075
10543130	5540	1055	VEHICLES	5,992	6,071	6,071	0	6,075	6,075
10543130	5540	1056	VEHICLES	23,966	24,284	36,426	0	36,450	36,450
10543128	5550		OTHER EQUIPMENT	174,934	5,150	5,150	19,937	0	10,000
10543138	5550		OTHER EQUIPMENT	0	67,900	67,900	0	0	0
10543130	5550	1050	OTHER EQUIPMENT	149,740	215,450	215,450	0	234,250	224,250
10543130	5550	1053	OTHER EQUIPMENT	0	11,775	11,775	0	11,250	11,250
10543130	5550	1054	OTHER EQUIPMENT	0	7,850	0	0	3,750	3,750
10543130	5550	1055	OTHER EQUIPMENT	0	3,925	3,925	0	3,750	3,750
10543130	5550	1056	OTHER EQUIPMENT	6,020	15,700	23,550	0	22,500	22,500
10543130	5550	1059	OTHER EQUIPMENT	0	19,000	19,000	23,297	0	0
10543130	5580		BUILDINGS AND IMPROVEMENTS	0	0	35,810	35,810	0	0
55				848,032	1,080,094	1,115,904	109,043	1,067,876	1,067,876
10543135	5630		PAYMENTS TO OTHER GOV UNITS	42,522	50,000	50,000	41,830	55,000	55,000
56				42,522	50,000	50,000	41,830	55,000	55,000
10543128	5730		INST FING PRINCIPAL	410,094	430,095	430,095	46,704	502,716	502,716
10543128	5731		INST FING INTEREST	115,953	112,444	112,444	61,566	110,723	110,723
10543128	5732		INST FING SERVICE CHARGES	2,748	2,780	2,780	0	3,000	3,000
10543128	5735		INST FING ISSUANCE COSTS	350	0	0	0	0	0
10543128	5739		INST FING REMIT TO ESCROW	0	229,519	229,519	0	0	0
10543128	5762		GO CP BAN SERVICE CHARGES	348	0	0	1,768	0	0
57				529,493	774,838	774,838	126,117	716,636	716,636
10543130	5800	1060	INTERDEPARTMENTAL CHARGES	(50,991)	(53,565)	(53,565)	(41,123)	(58,148)	(58,148)
58				(50,991)	(53,565)	(53,565)	(41,123)	(58,148)	(58,148)
59				0	0	0	0	0	0
5				12,500,542	14,695,768	15,727,738	11,252,139	15,335,147	15,327,647
431				10,911,073	13,085,258	14,097,503	10,051,675	13,819,492	13,811,992
10443200	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(158,940)	(188,614)	(188,614)	(151,240)	(151,240)	(151,240)
42				(158,940)	(188,614)	(188,614)	(151,240)	(151,240)	(151,240)
43				0	0	0	0	0	0
10443200	4570		DEPT SRV CHRGS-PAY PHONE	(840)	(1,200)	(1,200)	(53)	(100)	(100)
4				(840)	(1,200)	(1,200)	(53)	(100)	(100)
10543200	5121		SALARIES & WAGES	(159,780)	(189,814)	(189,814)	(188,666)	(151,340)	(151,340)
10543200	5122		SALARIES & WAGES-OVERTIME	644,547	738,515	765,180	606,091	1,094,995	1,094,995
10543200	5126		SALARIES & WAGES-TEMP AND PART	39,437	6,750	6,750	74,500	12,100	12,100
10543200	5132		SEPARATION ALLOWANCE	55,972	37,530	37,530	60,966	18,660	18,660
10543200	5134		401-K SUPP RET PLAN -OTHER	9,609	10,508	10,890	9,728	15,842	15,842
10543200	5181		FICA CONTRIBUTIONS	34,185	37,263	38,596	34,030	55,357	55,357
10543200	5182		RET CONTRIB - OTHER EMPLOYEES	55,787	59,884	61,924	55,764	86,114	86,114
10543200	5183		HEALTH INSURANCE	33,432	36,443	37,747	33,251	54,134	54,134
10543200	5184		HEALTH INSURANCE - RETIREES	95,784	124,800	128,400	83,564	186,825	186,825
10543200	51841		HEALTH INSURANCE - RETIREES	6,708	7,430	7,430	11,500	15,982	15,982
51841				3,314	3,492	3,492	2,945	7,022	7,022

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10543200	5185		UNEMPLOYMENT CLAIMS	21	0	1,205	1,205	0	0
10543200	5187		DENTAL INSURANCE	5,905	8,112	8,346	5,090	12,338	12,338
10543200	5188		DENTAL INS - RETIREES UNDER 65	517	621	621	690	1,139	1,139
10543200	5190		LIFE INSURANCE - EMPLOYEES	586	0	0	976	0	0
	51			985,803	1,071,348	1,108,111	980,320	1,560,508	1,560,508
10543200	5211		CLEANING & JANITORIAL SUPPLIES	352	450	450	503	460	460
10543200	5220		FOOD AND PROVISIONS	778	850	850	1,185	1,625	1,625
10543200	5232		AUDIO VISUAL SUPPLIES	0	300	300	0	0	0
10543200	5233		PERIODICALS, BOOKS & OTHER PUB	732	615	615	550	630	630
10543200	5239		MEDICAL SUPPLIES AND EQUIPMENT	1,078	800	800	767	900	900
10543200	5260		PRINTING AND OFFICE SUPPLIES	6,779	6,150	6,150	5,910	8,500	8,500
10543200	5290		TOOLS AND SUPPLIES	4,897	4,600	4,600	2,045	7,193	7,193
10543200	5311		TRAVEL	501	1,000	1,000	70	1,000	1,000
10543200	5312		TRAVEL SUBSISTENCE	935	1,000	1,000	573	1,000	1,000
10543200	5321		TELEPHONE AND COMMUNICATIONS	40,885	45,000	45,000	36,689	48,300	48,300
10543200	5325		POSTAGE	70	50	50	62	70	70
10543200	5330		UTILITIES	2,748	5,124	5,124	2,472	7,290	7,290
10543200	5352		MAINT & REPAIRS-EQUIPMENT	87,279	92,500	92,500	92,690	90,800	90,800
10543200	5354		MAINT AGREEMNTS-COMP.SOFTWARE	11,497	12,000	12,000	11,842	12,200	12,200
10543200	5370		ADVERTISING/EMPL.RECOGNITION	992	1,000	1,000	1,071	1,500	1,500
10543200	5381		PROFESSIONAL SERVICES	70	0	3,700	3,745	60	60
10543200	5383		MEDICAL SERVICES	40	100	100	290	300	300
10543200	5395		EDUCATION EXPENSES	2,821	3,060	92,525	4,484	14,840	14,840
10543200	5410		RENTAL OF REAL PROPERTY	24,800	26,100	26,100	23,835	30,810	30,810
10543200	5450		INSURANCE AND BONDING	4,078	4,894	4,894	4,609	5,734	5,734
10543200	5491		DUES AND MEMBERSHIPS	75	175	175	0	170	170
	52			191,407	205,768	298,933	193,401	248,622	237,702
10543200	5550		OTHER EQUIPMENT	0	55,000	55,000	0	0	0
10543200	5580		BUILDINGS AND IMPROVEMENTS	0	0	28,350	28,350	0	0
	55			0	55,000	83,350	28,350	0	0
	59			0	0	0	0	0	0
5				1,177,210	1,332,116	1,490,394	1,202,071	1,809,130	1,798,210
432				1,017,430	1,142,302	1,300,580	1,013,405	1,657,790	1,646,870
10443300	4324	1101A	FED GRANT-DOJ	0	0	(3,181)	0	0	0
10443300	4325	1103	FED GRANT-US HOMELAND SECURITY	0	0	(126,790)	(85,818)	0	0
10443300	4325	1106	FED GRANT-US HOMELAND SECURITY	0	0	(35,678)	(35,679)	0	0
10443300	4327	1101	FED GRANT-FEMA	(52,106)	(10,475)	(32,948)	(29,398)	(10,500)	(10,500)
10443300	4371	1101	FED GRANT-OJP TERRORISM GRANT	(47,893)	0	0	(694)	0	0
	43			(99,998)	(10,475)	(198,597)	(151,587)	(10,500)	(10,500)
10443300	4535	1102	DEPT SRV CHRGS-AGENCY REIMB	(10,000)	(10,000)	(10,000)	(10,000)	0	0
	45			(109,998)	(20,475)	(208,597)	(161,587)	(10,500)	(10,500)
10543300	5121	1101	SALARIES & WAGES	122,900	133,211	118,904	97,432	135,214	135,214
10543300	5132	1101	SEPARATION ALLOWANCE	1,728	1,878	1,673	1,392	1,935	1,935
10543300	5134	1101	401-K SUPP RET PLAN -OTHER	6,145	6,661	5,946	4,872	6,761	6,761
10543300	5181	1101	FICA CONTRIBUTIONS	9,328	10,191	9,097	7,214	10,344	10,344
10543300	5182	1101	RET CONTRIB - OTHER EMPLOYEES	6,010	6,514	5,814	4,764	6,612	6,612
10543300	5183	1101	HEALTH INSURANCE	6,362	14,400	14,400	9,368	15,900	15,900
10543300	5184	1101	HEALTH INSURANCE - RETIREES	4,860	3,715	3,715	4,975	6,567	6,567
10543300	5187	1101	DENTAL INSURANCE	524	936	936	557	1,050	1,050
10543300	5188	1101	DENTAL INS - RETIREES UNDER 65	216	52	52	216	284	284
10543300	5190	1101	LIFE INSURANCE - EMPLOYEES	109	0	0	197	0	0
	51			158,180	177,558	160,537	130,966	184,667	184,667
10543300	5212	1101	WEARING APPAREL	32,436	1,500	1,500	156	1,500	1,500
10543300	5212	1102	WEARING APPAREL	24	2,024	2,024	0	0	0
10543300	5220	1101	FOOD AND PROVISIONS	1,195	3,675	1,675	106	2,175	2,175
10543300	5220	1102	FOOD AND PROVISIONS	73	1,500	1,500	0	0	0
10543300	5220	1106	FOOD AND PROVISIONS	0	0	2,000	143	2,000	2,000
10543300	5233	1101	PERIODICALS, BOOKS & OTHER PUB	315	2,328	500	0	0	0
10543300	5233	1106	PERIODICALS, BOOKS & OTHER PUB	0	0	1,828	0	1,828	1,828
10543300	5260	1101	PRINTING AND OFFICE SUPPLIES	35,086	4,000	4,000	1,802	4,000	4,000
10543300	5260	1102	PRINTING AND OFFICE SUPPLIES	389	1,910	1,910	0	0	0
10543300	5290	1101	TOOLS AND SUPPLIES	7,075	20,500	2,690	1,092	2,000	2,000
10543300	5290	1101A	TOOLS AND SUPPLIES	0	0	3,181	0	0	0

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10543400	5354		MAINT AGREEMNTS-COMP.SOFTWARE	1,890	2,000	2,000	1,890	2,000	2,000
10543400	5358		MAINT & REPAIRS-VEH INTERDEPT	4,575	5,728	5,728	3,333	7,303	7,303
10543400	5370		ADVERTISING/EMPL RECONGNITION	0	500	500	0	0	0
10543400	5381		PROFESSIONAL SERVICES	175	110	110	45	110	110
10543400	5383		MEDICAL SERVICES	30	50	50	0	60	60
10543400	5395		EDUCATION EXPENSES	293	1,470	1,470	480	1,470	1,470
10543400	5430		RENTAL OF EQUIPMENT	271	360	360	248	360	360
10543400	5450		INSURANCE AND BONDING	7,705	9,250	9,250	9,633	11,983	11,983
10543400	5491		DUES AND MEMBERSHIPS	295	600	600	325	600	600
	521			57,783	82,378	109,407	57,823	77,515	77,515
10543400	5540		VEHICLES	28,225	58,600	58,600	0	0	0
10543400	5550		OTHER EQUIPMENT	6,657	58,600	58,600	0	137,500	137,500
	551			34,882	58,600	58,600	0	137,500	137,500
10543400	5699		PAYMENTS TO OTHER AGENCIES	514,183	574,611	575,051	527,166	658,795	658,795
	56			514,183	574,611	575,051	527,166	658,795	658,795
	591			0	0	0	0	0	0
5				909,072	1,027,347	1,054,816	820,758	1,184,792	1,184,792
434				898,272	1,016,547	1,044,016	820,758	1,173,992	1,173,992
	42			0	0	0	0	0	0
	43			0	0	0	0	0	0
10443500	4500		DEPT PERMIT CHARGES-BLDG/INSPT	(5,002,498)	(4,500,000)	(4,500,000)	(5,533,359)	(6,000,000)	(6,000,000)
10443500	4501		DEPT PERMIT CHARGES	(368,122)	(269,000)	(269,000)	(217,937)	(250,000)	(250,000)
10443500	4510		DEPT SERVICE CHARGES	(1,859)	(2,750)	(2,750)	(2,420)	(2,420)	(2,420)
10443500	4511		DEPT SERVICE CHARGES-COLL FEE	(2,838)	(2,700)	(2,700)	(2,990)	(3,200)	(3,200)
	451			(5,375,317)	(4,774,450)	(4,774,450)	(5,756,706)	(6,255,620)	(6,255,620)
	47			0	0	0	0	0	0
10443500	4892		MISC REVENUE-NSF CHECK FEE	(160)	(180)	(180)	(120)	(180)	(160)
	481			(160)	(180)	(180)	(7,593)	(160)	(160)
4				(5,375,477)	(4,774,630)	(4,774,630)	(5,764,298)	(6,255,780)	(6,255,780)
10543500	5121		SALARIES & WAGES	1,221,950	1,284,498	1,284,498	1,073,251	1,306,244	1,306,244
10543500	5122		SALARIES & WAGES-OVERTIME	0	200	200	993	200	200
10543500	5128		TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10543500	5132		SEPARATION ALLOWANCE	17,180	18,114	18,114	15,357	18,695	18,695
10543500	5134		401-K SUPP RET PLAN -OTHER	61,098	64,235	64,235	53,713	65,322	65,322
10543500	5170		BOARD MEMBER COMPENSATION	1,320	1,000	1,000	1,980	1,800	1,800
10543500	5181		FICA CONTRIBUTIONS	91,619	98,723	98,723	80,469	100,448	100,448
10543500	5182		RET CONTRIB - OTHER EMPLOYEES	59,754	62,822	62,822	52,531	63,885	63,885
10543500	5183		HEALTH INSURANCE	120,407	139,200	139,200	120,957	153,700	153,700
10543500	5184		HEALTH INSURANCE - RETIREES	4,860	3,715	3,715	8,145	10,751	10,751
10543500	51841		HEALTH INSURANCE - RETIREES	10,856	11,034	11,034	9,672	12,018	12,018
10543500	5187		DENTAL INSURANCE	7,499	9,048	9,048	6,065	10,150	10,150
10543500	5188		DENTAL INS - RETIREES UNDER 65	216	52	52	431	570	570
10543500	5190		LIFE INSURANCE - EMPLOYEES	1,117	0	0	1,894	0	0
	511			1,603,078	1,697,441	1,697,441	1,429,458	1,748,583	1,748,583
10543500	5220		FOOD AND PROVISIONS	852	925	925	1,123	950	950
10543500	5233		PERIODICALS, BOOKS & OTHER PUB	183	1,800	1,800	1,290	2,700	2,700
10543500	5260		PRINTING AND OFFICE SUPPLIES	20,622	11,000	11,000	13,212	11,000	11,000
10543500	5290		TOOLS AND SUPPLIES	1,781	2,200	2,200	1,887	2,200	2,200
10543500	5311		TRAVEL	235	385	385	206	440	440
10543500	5312		TRAVEL SUBSISTENCE	2,740	5,100	5,100	1,473	3,000	3,000
10543500	5321		TELEPHONE AND COMMUNICATIONS	17,524	17,300	17,300	11,484	17,300	17,300
10543500	5325		POSTAGE	5,052	4,900	4,900	4,943	5,813	5,813
10543500	5352		MAINT & REPAIRS-EQUIPMENT	693	715	715	762	800	800
10543500	5353		MAINT & REPAIRS-VEHICLES	23,268	26,019	26,019	22,113	29,360	29,360
10543500	5354		MAINT AGREEMNTS-COMP.SOFTWARE	91,376	41,584	77,245	76,261	46,584	46,584
10543500	5358		MAINT & REPAIRS-VEH INTERDEPT	18,918	20,080	18,992	7,343	19,010	19,010
10543500	5359		MAINT & REPAIRS-VEH INT-PRE/AC	3,147	0	0	442	0	0
10543500	5360		M&R-VEHICLE-NONPREVENTABLES	1,032	0	3,023	3,023	0	0
10543500	5370		ADVERTISING/EMPL RECONGNITION	203	0	0	383	300	300
10543500	5381		PROFESSIONAL SERVICES	2,762	1,476	1,476	1,455	1,782	1,782
10543500	5382		LEGAL SERVICES	6,513	3,530	3,530	7,950	3,000	3,000
10543500	5383		MEDICAL SERVICES	50	80	80	0	0	0
10543500	5395		EDUCATION EXPENSES	605	1,800	1,800	506	1,000	1,000
10543500	5430		RENTAL OF EQUIPMENT	1,687	1,730	1,730	1,548	1,730	1,730

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10543500	5450		INSURANCE AND BONDING	14,236	17,084	17,084	14,835	18,460	18,460
10543500	5451		INSURANCE DEDUCTIBLE	0	0	0	1,088	0	0
10543500	5491		DUES AND MEMBERSHIPS	980	900	900	614	940	940
	521			214,459	158,608	197,292	173,940	166,369	166,369
10543500	5510		OFFICE FURNITURE AND EQUIPMENT	95,334	0	88,228	37,966	0	0
10543500	5540		VEHICLES	42,251	50,000	50,000	41,883	35,000	31,000
	551			137,585	50,000	138,228	79,869	35,000	31,000
10543500	5730		INST FING PRINCIPAL	26,783	26,782	26,782	0	26,783	26,783
10543500	5731		INST FING INTEREST	37,884	38,882	38,882	19,441	38,346	38,346
	571			64,667	65,664	65,664	19,441	65,129	65,129
	59			0	0	0	0	0	0
5				2,019,788	1,971,713	2,098,625	1,702,708	2,015,081	2,011,081
435				(3,355,688)	(2,802,917)	(2,676,005)	(4,061,590)	(4,244,699)	(4,244,699)
10543600	5383		MEDICAL SERVICES	35,300	40,000	40,000	34,600	45,000	45,000
	52			35,300	40,000	40,000	34,600	45,000	45,000
	59			0	0	0	0	0	0
5				35,300	40,000	40,000	34,600	45,000	45,000
436				35,300	40,000	40,000	34,600	45,000	45,000
10443700	4290		DEPT INTERGOV RECEIPTS RIG-LSR	0	(100,000)	(100,000)	(100,000)	0	0
	42			0	(100,000)	(100,000)	(100,000)	0	0
	43			0	0	0	(30,698)	0	0
	45			0	0	0	0	0	0
4				0	(100,000)	(100,000)	(130,698)	0	0
	51			0	0	0	0	0	0
	52			0	0	0	0	0	0
	55			0	0	0	0	0	0
10543700	5699		PAYMENTS TO OTHER AGENCIES	3,303,566	3,828,793	3,828,793	3,664,554	3,714,869	3,714,869
	56			3,303,566	3,828,793	3,828,793	3,664,554	3,714,869	3,714,869
	59			0	0	0	0	0	0
5				3,303,566	3,828,793	3,828,793	3,664,554	3,714,869	3,714,869
437				3,303,566	3,728,793	3,533,856	(15,135)	(7,823)	(7,823)
10443800	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(14,582)	(15,517)	(15,517)	(15,135)	(7,823)	(7,823)
	42			(14,582)	(15,517)	(15,517)	(15,135)	(7,823)	(7,823)
10443800	4510		DEPT SERVICE CHARGES	(47,771)	(48,000)	(48,000)	(55,271)	(31,500)	(31,500)
	45			(47,771)	(48,000)	(48,000)	(55,271)	(31,500)	(31,500)
	47			0	0	0	0	0	0
10443800	4840		MISC REVENUE-CONTR/DONATIONS	(3,234)	(700)	(700)	(1,478)	(850)	(850)
10443800	4890		MISC REVENUE-OVERAGE/SHORTAGE	20	0	0	0	0	0
	48			(3,214)	(700)	(700)	(1,478)	(850)	(850)
4				(65,567)	(64,217)	(64,217)	(71,884)	(40,173)	(40,173)
10543800	5121		SALARIES & WAGES	218,869	258,304	258,304	6,070	0	0
10543800	5126		SALARIES & WAGES-TEMP AND PART	2,945	0	0	0	0	0
10543800	5132		SEPARATION ALLOWANCE	3,076	3,642	3,642	86	0	0
10543800	5134		401-K SUPP RET PLAN -OTHER	10,943	12,915	12,915	303	0	0
10543800	5181		FICA CONTRIBUTIONS	16,643	19,760	19,760	440	0	0
10543800	5182		RET CONTRIB - OTHER EMPLOYEES	10,703	12,631	12,631	297	0	0
10543800	5183		HEALTH INSURANCE	38,240	49,344	49,344	1,305	0	0
10543800	5187		DENTAL INSURANCE	2,605	3,207	3,207	70	0	0
10543800	5190		LIFE INSURANCE - EMPLOYEES	181	0	0	0	0	0
	511			304,205	359,803	359,803	229,098	177,036	69,732
10543800	5211		CLEANING & JANITORIAL SUPPLIES	3,819	3,383	3,383	50	1,692	1,692
10543800	5212		WEARING APPAREL	552	812	812	50	406	406
10543800	5220		FOOD AND PROVISIONS	34	103	103	212	212	212
10543800	5233		PERIODICALS, BOOKS & OTHER PUB	165	262	262	519	250	250
10543800	5235		AGRICULT, ANIMAL SUPP AND EQUIP	11,652	16,000	16,000	15,080	9,380	9,380
10543800	5239		MEDICAL SUPPLIES AND EQUIPMENT	1,697	984	984	1,664	594	594
10543800	5260		PRINTING AND OFFICE SUPPLIES	7,784	4,747	4,747	2,872	2,374	2,374
10543800	5290		TOOLS AND SUPPLIES	4,567	5,547	5,547	957	2,774	2,774
10543800	5311		TRAVEL	27	28	28	0	14	14
10543800	5312		TRAVEL SUBSISTENCE	196	400	400	0	200	200
10543800	5321		TELEPHONE AND COMMUNICATIONS	9,783	11,342	11,342	6,895	4,463	4,463
10543800	5325		POSTAGE	111	113	113	73	56	56
10543800	5330		UTILITIES	11,174	10,621	10,621	7,301	5,929	5,929
10543800	5351		MAINT & REPAIRS-BUILDINGS	336	346	346	265	173	173

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10543800	5352		MAINT & REPAIRS-EQUIPMENT	1,018	800	800	355	400	400
10543800	5353		MAINT & REPAIRS-VEHICLES	10,176	11,746	11,746	8,026	5,782	5,782
10543800	5358		MAINT & REPAIRS-VEH INTERDEPT	5,910	10,754	10,754	5,633	5,302	5,302
10543800	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	405	0	0	0	0	0
10543800	5370		ADVERTISING/EMPL RECOGNITION	3,137	3,895	3,895	1,261	0	0
10543800	5381		PROFESSIONAL SERVICES	440	893	893	45	27	27
10543800	5383		MEDICAL SERVICES	23,297	30,000	30,000	27,505	16,500	16,500
10543800	5392		LAUNDRY AND DRY CLEANING	4,984	4,600	4,600	2,388	1,300	1,300
10543800	5395		EDUCATION EXPENSES	200	440	440	0	220	220
10543800	5430		RENTAL OF EQUIPMENT	1,070	874	874	384	437	437
10543800	5450		INSURANCE AND BONDING	4,419	5,303	5,303	5,214	6,486	6,486
10543800	5491		DUES AND MEMBERSHIPS	125	335	335	125	125	125
	52			107,079	124,328	124,328	107,655	78,768	78,768
10543800	5540		VEHICLES	12,480	0	0	0	0	0
	55			12,480	0	0	0	0	0
10543800	5730		INST FING PRINCIPAL	350	350	350	0	0	0
10543800	5731		INST FING INTEREST	495	509	509	254	251	251
	57			845	859	859	254	251	251
	59			0	0	0	0	0	0
5				424,609	484,990	484,990	337,007	256,055	148,751
438				359,043	420,773	420,773	265,123	215,882	108,578
10543900	5630		PAYMENTS TO OTHER GOV UNITS	75,840	125,000	125,000	72,480	110,000	110,000
	56			75,840	125,000	125,000	72,480	110,000	110,000
	59			0	0	0	0	0	0
5				75,840	125,000	125,000	72,480	110,000	110,000
439				75,840	125,000	125,000	72,480	110,000	110,000
	42			0	0	0	0	0	0
	43			0	0	0	0	0	0
10449100	4510		DEPT SERVICE CHARGES	(17,690)	(20,000)	(20,000)	(15,201)	(20,000)	(20,000)
	45			(17,690)	(20,000)	(20,000)	(15,201)	(20,000)	(20,000)
4				(17,690)	(20,000)	(20,000)	(15,201)	(20,000)	(20,000)
10549100	5068		TRNS TO STORMWATER FUND	108,406	154,820	154,820	116,118	127,688	127,688
	50			108,406	154,820	154,820	116,118	127,688	127,688
10549100	5121		SALARIES & WAGES	205,115	204,282	204,282	173,741	206,029	206,029
10549100	5128		TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10549100	5132		SEPARATION ALLOWANCE	2,884	2,880	2,880	2,491	2,948	2,948
10549100	5134		401-K SUPP RET PLAN -OTHER	10,256	10,214	10,214	8,711	10,301	10,301
10549100	5170		BOARD MEMBER COMPENSATION	2,610	2,050	2,050	2,190	6,120	6,120
10549100	5181		FICA CONTRIBUTIONS	15,431	16,152	16,152	13,088	16,597	16,597
10549100	5182		RET CONTRIB - OTHER EMPLOYEES	10,031	9,989	9,989	8,519	10,075	10,075
10549100	5183		HEALTH INSURANCE	17,597	19,200	19,200	16,622	21,200	21,200
10549100	5184		HEALTH INSURANCE - RETIREES	8,000	7,430	7,430	8,145	10,751	10,751
10549100	5187		DENTAL INSURANCE	1,102	1,248	1,248	849	1,400	1,400
10549100	5188		DENTAL INS - RETIREES UNDER 65	400	363	363	431	570	570
10549100	5190		LIFE INSURANCE - EMPLOYEES	184	0	0	306	0	0
	51			278,810	278,608	278,608	239,574	290,791	290,791
10549100	5220		FOOD AND PROVISIONS	1,033	980	1,580	1,104	1,070	1,070
10549100	5233		PERIODICALS, BOOKS & OTHER PUB	566	1,000	1,000	532	1,000	1,000
10549100	5239		MEDICAL SUPPLIES AND EQUIPMENT	91	90	590	163	120	1,000
10549100	5260		PRINTING AND OFFICE SUPPLIES	7,393	4,300	4,300	4,235	4,700	4,700
10549100	5299		MISCELLANEOUS	59	0	0	0	0	0
10549100	5311		TRAVEL	820	1,500	1,500	750	1,500	1,500
10549100	5312		TRAVEL SUBSISTENCE	12	2,200	2,200	301	2,200	2,200
10549100	5325		POSTAGE	3,397	3,950	3,950	1,454	4,150	4,150
10549100	5352		MAINT & REPAIRS-EQUIPMENT	396	500	500	396	500	500
10549100	5370		ADVERTISING/EMPL RECOGNITION	637	2,000	2,000	890	2,500	2,500
10549100	5381		PROFESSIONAL SERVICES	2,388	80,108	80,510	13,156	250,060	250,060
10549100	5382		LEGAL SERVICES	0	6,000	6,000	0	6,000	6,000
10549100	5383		MEDICAL SERVICES	30	40	40	0	40	40
10549100	5395		EDUCATION EXPENSES	470	2,200	2,200	265	2,350	2,350
10549100	5430		RENTAL OF EQUIPMENT	2,021	2,063	3,063	1,639	2,060	2,060
10549100	5450		INSURANCE AND BONDING	1,947	2,336	2,336	1,674	2,080	2,080
10549100	5491		DUES AND MEMBERSHIPS	797	1,200	1,200	681	1,200	1,200
	52			22,066	110,467	112,969	27,451	281,750	281,750

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551				0	0	0	0	0	0
10549100	5630		PAYMENTS TO OTHER GOV UNITS	10,135	6,170	6,170	10,527	11,000	11,000
10549100	5689		PAYMENTS TO OTHER AGENCIES	0	1,500	1,500	0	0	0
	56			10,135	7,670	7,670	10,527	11,000	11,000
	59			0	0	0	0	0	0
5				419,417	551,565	554,067	393,670	711,229	711,229
491				401,727	531,565	534,067	378,469	691,229	691,229
	48			0	0	0	0	0	0
4				0	0	0	0	0	0
	50			0	0	0	0	0	0
10549200	5121		SALARIES & WAGES	30,622	0	0	0	0	0
10549200	5132		SEPARATION ALLOWANCE	431	0	0	0	0	0
10549200	5134		401-K SUPP RET PLAN -OTHER	1,531	0	0	0	0	0
10549200	5181		FICA CONTRIBUTIONS	2,141	0	0	0	0	0
10549200	5182		RET CONTRIB - OTHER EMPLOYEES	1,498	0	0	0	0	0
10549200	5183		HEALTH INSURANCE	7,800	0	0	0	0	0
10549200	5184		HEALTH INSURANCE - RETIREES	3,096	3,715	3,715	3,170	4,184	4,184
10549200	5187		DENTAL INSURANCE	517	0	0	0	0	0
10549200	5188		DENTAL INS - RETIREES UNDER 65	259	310	310	216	284	284
10549200	5190		LIFE INSURANCE - EMPLOYEES	25	0	0	0	0	0
	51			47,920	4,025	4,025	3,386	4,468	4,468
10549200	5220		FOOD AND PROVISIONS	1,019	0	0	0	0	0
10549200	5233		PERIODICALS, BOOKS & OTHER PUB	125	0	0	0	0	0
10549200	5260		PRINTING AND OFFICE SUPPLIES	1,395	0	0	38	0	0
10549200	5290		TOOLS AND SUPPLIES	6	0	0	0	0	0
10549200	5311		TRAVEL	611	0	0	0	0	0
10549200	5312		TRAVEL SUBSISTENCE	290	0	0	0	0	0
10549200	5321		TELEPHONE AND COMMUNICATIONS	955	0	0	0	0	0
10549200	5325		POSTAGE	223	0	0	28	0	0
10549200	5352		MAINT & REPAIRS-EQUIPMENT	686	0	0	0	0	0
10549200	5370		ADVERTISING/EMPL RECOGNITION	13,424	0	0	0	0	0
10549200	5381		PROFESSIONAL SERVICES	8,083	0	5,700	5,700	0	0
10549200	5382		LEGAL SERVICES	4,849	0	5,152	2,085	0	0
10549200	5430		RENTAL OF EQUIPMENT	1,887	0	0	0	0	0
10549200	5450		INSURANCE AND BONDING	2,984	0	0	0	0	0
10549200	5491		DUES AND MEMBERSHIPS	1,075	0	0	0	0	0
	52			37,612	0	10,852	7,850	0	0
	55			0	0	0	0	0	0
10549200	5699		PAYMENTS TO OTHER AGENCIES	350,251	562,443	562,443	307,582	550,000	550,000
	56			350,251	562,443	562,443	307,582	550,000	550,000
	57			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				435,783	566,468	577,320	318,818	554,468	554,468
492				435,783	566,468	577,320	318,818	554,468	554,468
	56			0	0	0	0	10,000	10,000
5				0	0	0	0	10,000	10,000
493				0	0	0	0	10,000	10,000
	43			0	0	0	0	0	0
10449501	4510		DEPT SRV CHRGS	(54)	(2,200)	(2,200)	0	0	0
10449540	4510		DEPT SERVICE CHARGES	(50)	(1,200)	(1,200)	0	0	0
10449542	4510		DEPT SERVICE CHARGES	(13,558)	(14,090)	(14,090)	(2,085)	0	0
10449546	4510		DEPT SRV CHRGS	(2,824)	0	0	(3,648)	0	0
10449543	4510		DEPT SRV CHRGS	(4,691)	(5,331)	(5,331)	(2,245)	0	0
	45			(21,177)	(22,821)	(22,821)	(7,978)	0	0
	48			0	0	0	(2,000)	0	0
4				(21,177)	(22,821)	(22,821)	(9,978)	0	0
10549501	5040		TRNS TO GENERAL CAP PROJ FD	1,528,835	0	0	0	0	0
	50			1,528,835	0	0	0	0	0
10549501	5121		SALARIES & WAGES	5,177	22,773	22,773	3,504	44,291	22,773
10549501	5132		SEPARATION ALLOWANCE	72	321	321	50	634	326
10549501	5134		401-K SUPP RET PLAN -OTHER	259	1,139	1,139	175	2,215	1,139
10549501	5181		FICA CONTRIBUTIONS	396	1,742	1,742	268	3,388	1,742
10549501	5182		RET CONTRIB - OTHER EMPLOYEES	253	1,114	1,114	171	2,166	1,114
10549501	5183		HEALTH INSURANCE	3,900	4,800	4,800	476	10,600	5,300

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10549501	5187		DENTAL INSURANCE	259	312	312	32	700	350
	51			10,316	32,201	32,201	4,681	63,994	32,744
10549501	5211		CLEANING & JANITORIAL SUPPLIES	25	30	30	15	30	30
10549501	5212		WEARING APPAREL	261	275	275	125	325	300
10549542	5212		WEARING APPAREL	227	270	270	0	0	0
10549543	5220		FOOD AND PROVISIONS	3,482	4,500	5,143	0	0	0
10549540	5220		FOOD AND PROVISIONS	1,068	1,000	1,000	711	1,000	1,000
10549501	5220		FOOD AND PROVISIONS	1,788	2,400	2,400	2,048	6,500	6,500
10549501	5232		AUDIO VISUAL SUPPLIES	8	500	500	133	500	333
10549540	5232		AUDIO VISUAL SUPPLIES	0	200	200	0	200	200
10549543	5233		PERIODICALS, BOOKS & OTHER PUB	0	430	430	1,605	0	0
10549540	5233		PERIODICALS, BOOKS & OTHER PUB	1,076	1,500	1,500	651	1,500	1,500
10549501	5233		PERIODICALS, BOOKS & OTHER PUB	1,353	1,000	1,000	699	1,000	1,000
10549501	5235		AGRICULT, ANIMAL SUPP AND EQUIP	468	350	350	351	4,250	4,250
10549543	5235		AGRICULT, ANIMAL SUPP AND EQUIP	16	0	0	48	0	0
10549501	5260		PRINTING AND OFFICE SUPPLIES	15,175	18,900	18,900	12,214	46,850	46,850
10549543	5260		PRINTING AND OFFICE SUPPLIES	333	70	70	23	0	0
10549540	5260		PRINTING AND OFFICE SUPPLIES	588	1,500	1,500	599	1,500	1,500
10549540	5290		TOOLS AND SUPPLIES	194	1,000	1,000	4	1,000	1,000
10549501	5290		TOOLS AND SUPPLIES	115	2,150	2,150	98	3,100	3,100
10549501	5299		MISCELLANEOUS	70	0	0	0	0	0
10549540	5311		TRAVEL	487	400	400	191	500	500
10549501	5311		TRAVEL	1,465	3,500	3,500	891	3,500	3,500
10549501	5312		TRAVEL SUBSISTENCE	1,266	1,850	1,850	1,228	1,850	1,850
10549540	5312		TRAVEL SUBSISTENCE	443	400	400	520	700	700
10549543	5312		TRAVEL SUBSISTENCE	81	81	81	0	0	0
10549501	5321		TELEPHONE AND COMMUNICATIONS	3,390	4,770	4,770	2,793	5,000	4,847
10549501	5325		POSTAGE	1,205	3,350	3,350	1,187	1,500	1,500
10549540	5325		POSTAGE	37	300	300	37	300	300
10549544	5330		UTILITIES	0	0	4,000	1,011	2,000	2,000
10549501	5351		MAINT & REPAIRS-BUILDINGS	0	0	203	195	0	0
10549501	5351		MAINT & REPAIRS-EQUIPMENT	1,154	1,152	1,152	1,441	1,260	1,260
10549501	5353		MAINT & REPAIRS-VEHICLES	120	177	177	69	110	110
10549540	5353		MAINT & REPAIRS-VEHICLES	0	500	500	55	0	0
10549501	5358		MAINT & REPAIRS-VEH INTERDEPT	104	302	302	607	800	800
10549501	5370		ADVERTISING/EMPL RECOGNITION	4,846	5,535	5,332	3,968	7,500	5,500
10549540	5370		ADVERTISING/EMPL RECOGNITION	1,084	1,000	1,000	919	1,000	1,000
10549543	5381		PROFESSIONAL SERVICES	136	250	250	0	0	0
10549540	5381		PROFESSIONAL SERVICES	0	2,000	2,000	75	2,000	2,000
10549501	5383		MEDICAL SERVICES	20	30	30	0	30	30
10549501	5393		TEMPORARY HELP SERVICES	616	1,300	1,300	769	800	800
10549540	5393		TEMPORARY HELP SERVICES	400	700	700	0	700	700
10549540	5395		EDUCATION EXPENSES	749	2,500	2,500	270	2,500	2,500
10549542	5395		EDUCATION EXPENSES	14,694	13,820	16,396	500	2,576	2,576
10549501	5395		EDUCATION EXPENSES	1,190	1,800	1,800	874	1,500	1,500
10549501	5410		RENTAL OF REAL PROPERTY	1,875	1,000	1,000	1,075	1,000	1,000
10549540	5410		RENTAL OF REAL PROPERTY	256	500	500	75	500	500
10549540	5430		RENTAL OF EQUIPMENT	0	1,000	1,000	0	0	0
10549542	5430		RENTAL OF EQUIPMENT	1,050	0	0	0	0	0
10549501	5430		RENTAL OF EQUIPMENT	2,433	2,600	2,600	1,880	4,600	2,600
10549501	5450		INSURANCE AND BONDING	1,774	2,129	2,129	2,296	2,860	2,860
10549501	5491		DUES AND MEMBERSHIPS	1,235	1,270	1,270	1,453	3,250	2,416
	52			68,364	90,291	97,510	47,364	116,091	110,912
	55			0	0	0	0	643,200	643,200
10549501	5630		PAYMENTS TO OTHER GOV UNITS	173,670	219,914	219,914	161,034	268,070	248,070
10549501	5699		PAYMENTS TO OTHER AGENCIES	6,500	6,500	6,500	6,500	11,500	6,500
	56			180,170	226,414	226,414	172,545	279,570	254,570
10549545	5730		INST FING PRINCIPAL	105,809	105,809	105,809	0	105,809	105,809
10549545	5731		INST FING INTEREST	149,666	153,606	153,606	76,803	151,490	151,490
	57			255,475	259,415	259,415	76,803	257,299	257,299
	59			0	0	0	0	0	31,827
5				2,043,160	608,321	615,540	301,392	1,360,154	1,330,552
495				2,021,982	585,500	592,719	291,415	1,360,154	1,330,552
10449600	4490	1240	ST GRANT-NC DEPT NR & CD	(19,200)	(20,000)	(20,000)	(11,178)	(19,200)	(19,200)

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4	43			(19,200)	(20,000)	(20,000)	(11,178)	(19,200)	(19,200)
10549600	5121	1240	SALARIES & WAGES	(19,200)	(20,000)	(20,000)	(11,178)	(19,200)	(19,200)
10549600	5132	1240	SEPARATION ALLOWANCE	104,661	105,669	105,669	63,769	76,427	76,427
10549600	5134	1240	401-K SUPP RET PLAN - OTHER	1,471	1,490	1,490	911	1,094	1,094
10549600	5181	1240	FICA CONTRIBUTIONS	5,233	5,283	5,283	3,188	3,821	3,821
10549600	5182	1240	RET CONTRIB - OTHER EMPLOYEES	8,009	8,084	8,084	4,991	5,847	5,847
10549600	5183	1240	HEALTH INSURANCE	5,118	5,167	5,167	3,118	3,737	3,737
10549600	5184	1240	HEALTH INSURANCE - RETIREES	11,700	14,400	14,400	6,245	10,600	10,600
10549600	5187	1240	DENTAL INSURANCE	258	0	0	3,170	4,184	4,184
10549600	5188	1240	DENTAL INS - RETIREES UNDER 65	819	936	936	425	700	700
10549600	5190	1240	LIFE INSURANCE - EMPLOYEES	22	0	0	216	284	284
	51			137,379	141,029	141,029	86,046	106,694	106,694
10549600	5220	1240	FOOD AND PROVISIONS	72	75	75	47	75	75
10549600	5233	1240	PERIODICALS, BOOKS & OTHER PUB	0	120	120	120	120	120
10549600	5260	1240	PRINTING AND OFFICE SUPPLIES	0	4,000	4,000	0	4,000	4,000
10549600	5311	1240	TRAVEL	56	600	600	123	500	500
10549600	5312	1240	TRAVEL SUBSISTENCE	0	1,700	1,700	6	1,200	1,200
10549600	5325	1240	POSTAGE	74	300	300	185	300	300
10549600	5352	1240	MAINT & REPAIRS-EQUIPMENT	0	250	250	0	250	250
10549600	5353	1240	MAINT & REPAIRS-VEHICLES	249	415	415	241	300	300
10549600	5358	1240	MAINT & REPAIRS-VEH INTERDEPT	447	903	903	98	500	500
10549600	5383		MEDICAL SERVICES	0	20	0	0	0	0
10549600	5383	1240	MEDICAL SERVICES	10	0	20	0	20	20
10549600	5395	1240	EDUCATION EXPENSES	100	500	500	75	500	500
10549600	5450	1240	INSURANCE AND BONDING	1,248	1,498	1,498	1,624	2,020	2,020
10549600	5491	1240	DUES AND MEMBERSHIPS	1,152	1,200	1,200	1,152	1,250	1,250
	52			3,407	11,581	11,581	3,672	52,294	52,294
10549600	5510	1240	OFFICE FURNITURE AND EQUIPMENT	4,848	0	0	0	0	0
	55			0	0	0	0	0	0
	56			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				145,635	152,610	152,610	89,717	158,988	158,988
496				126,435	132,610	132,610	78,539	139,788	139,788
10549700	5699		PAYMENTS TO OTHER AGENCIES	32,358	35,938	41,538	25,604	45,918	45,918
	56			32,358	35,938	41,538	25,604	45,918	45,918
	497			32,358	35,938	41,538	25,604	45,918	45,918
10451150	4290	1327	DEPT INTERGOV RECEIPTS RIG-LSR	(716)	0	0	0	0	0
10451151	4290	1350	DEPT INTERGOV RECEIPTS RIG-LSR	(1,000)	(1,000)	(1,000)	0	0	0
10451151	4290	1354	DEPT INTERGOV RECEIPTS RIG-LSR	0	0	(1,000)	0	0	0
	42			(1,716)	(1,000)	(1,000)	0	0	0
10451150	4313	1329	FED GRANT-NC DEHNR-MCH BG	(38,599)	(38,599)	(65,554)	(38,599)	(64,254)	(64,254)
10451150	4313	1336	FED GRANT-NC DEHNR-BCC/MW PROJ	(22,020)	(14,520)	(25,520)	(16,347)	(29,040)	(29,040)
10451150	4313	1337	FED GRANT-NC DEHNR	(88,321)	(71,601)	(71,601)	(36,580)	(71,601)	(71,601)
10451150	4315	1320	FED GRANT-CDC TB CONTROL	0	0	(840)	0	0	0
10451152	4316	1360	FED GRANT-FOR WIC PROGRAMS	(376,053)	(419,244)	(419,244)	(312,596)	(486,168)	(486,168)
10451150	4320	1321	FED GRANT-IAP	(39,495)	(37,236)	(37,236)	(21,721)	(37,236)	(37,236)
10451151	4322	1350	FED GRANT-US DEPT HEALTH & HR	(14,989)	(14,989)	(14,989)	0	0	0
10451150	4344	1324	FED GRANT-BLOCK GRANT-FP	(139,361)	(106,494)	(112,838)	(124,736)	(118,609)	(118,609)
10451150	4345	1327	FED GRANT-MCH BLOCK GRANT	(38,741)	(38,766)	(38,752)	(37,551)	(38,694)	(38,694)
10451153	4345	1370	FED GRANT-MCH BLOCK GRANT	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)
10451150	4346	1327	FED GRANT-DIV MED ASSIST-MEDC	(40,299)	(38,873)	(5,000)	(8,434)	0	0
10451150	4346	13271	FED GRANT-DIV MED ASSIST-MEDC	0	0	(33,873)	(23,559)	(33,873)	(33,873)
10451150	4366	1323	FED GRANT-FOR CANCER PROGRAMS	(25,099)	(20,027)	(29,099)	(22,000)	(29,500)	(29,500)
10451101	4411	1300	ST GRANT-FOR HEALTH ADMIN	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)
10451150	4413	1320	ST GRANT-NC DEPT EHRN	(23,967)	(23,967)	(23,967)	(23,726)	(24,886)	(24,886)
10451150	4413	1323	ST GRANT-NC DEPT EHRN	(5,000)	0	0	0	0	0
10451150	4413	1330	ST GRANT-NC DEPT EHRN	(1,400)	(1,000)	(3,500)	0	(1,000)	(1,000)
10451150	4413	1332	ST GRANT-NC DEPT EHRN	(1,150)	(1,150)	(1,150)	(1,033)	(1,033)	(1,033)
10451150	4413	1336	ST GRANT-NC DEPT EHRN	(248)	0	0	0	0	0
10451153	4413	1371	ST GRANT-NC DEPT EHRN	(26,500)	(26,500)	(26,500)	0	0	0
10451154	4413	1390	ST GRANT-NC DEPT EHRN	(18,898)	(11,040)	(24,032)	(18,701)	(11,184)	(11,184)
10451150	4442	1324	ST GRANT-MCH BLOCK GRANT	(5,000)	(5,000)	(8,723)	0	0	0

OrgCode	Obj	Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10451151	4442	1350	ST GRANT-PREVLTH BLOCK GRANT	(6,022)	(6,022)	(6,022)	(6,022)	0	0
10451153	4445	1370	ST GRANT - HIGH RISK	(60,293)	(60,293)	(60,293)	(60,293)	(60,293)	(60,293)
10451150	4447	13272	ST GRANT-SMART START	0	0	(47,650)	(8,801)	(39,860)	(39,860)
10451150	4447	1335	ST GRANT-SMART START	(46,297)	(72,300)	(72,300)	(41,476)	(68,191)	(68,191)
10451152	4447	1360	ST GRANT-SMART START	(22,470)	(22,470)	0	0	0	0
10451152	4447	1362	ST GRANT-SMART START	0	0	(22,470)	(12,950)	(57,716)	(57,716)
	43			(1,134,784)	(1,114,655)	(1,236,116)	(914,677)	(1,278,711)	(1,278,711)
10451154	4500		DEPT PERMIT CHARGES-RESIDENTIA	100	0	0	0	0	0
10451154	4500	1390	DEPT PERMIT CHARGES	(227,189)	(239,350)	(239,350)	(194,006)	(224,000)	(224,000)
10451154	4510	1390	DEPT SRV CHRG	(2,241)	(2,900)	(2,900)	(3,610)	(3,510)	(3,510)
10451150	4520	1320	DEPT SRV CHRG-3RD PARTY	(17,248)	(23,582)	(23,582)	(6,562)	(36,067)	(36,067)
10451150	4520	1321	DEPT SRV CHRG-3RD PARTY	(13,555)	(9,000)	(9,000)	(8,821)	(25,097)	(25,097)
10451150	4520	1324	DEPT SRV CHRG-3RD PARTY	(130,250)	(161,000)	(162,551)	(85,808)	(166,684)	(166,684)
10451150	4520	1327	DEPT SRV CHRG-3RD PARTY	(600,608)	(511,000)	(516,030)	(354,923)	(649,667)	(649,667)
10451150	4520	1329	DEPT SRV CHRG-3RD PARTY	(88,074)	(110,000)	(110,000)	(51,828)	(85,000)	(85,000)
10451150	4520	1334	DEPT SRV CHRG-3RD PARTY	(146,411)	(200,000)	(200,000)	(81,158)	(155,000)	(155,000)
10451153	4521	1370	DEPT SRV CHRG-3RD PARTY	(433,505)	(515,000)	(516,551)	(322,590)	(554,181)	(554,181)
10451150	4521	1320	DEPT SRV CHRG-PTINT FEES	(19,550)	(21,000)	(21,000)	(18,461)	(20,000)	(20,000)
10451150	4521	1321	DEPT SRV CHRG-PTINT FEES	(68,226)	(60,000)	(60,000)	(23,713)	(40,000)	(40,000)
10451150	4521	1323	DEPT SRV CHRG-PTINT FEES	(52)	(300)	(300)	7	0	0
10451150	4521	1324	DEPT SRV CHRG-PTINT FEES	(82,288)	(90,000)	(91,550)	(76,906)	(100,000)	(100,000)
10451150	4521	1327	DEPT SRV CHRG-PTINT FEES	(28,364)	(50,000)	(56,029)	(23,221)	(45,000)	(45,000)
10451150	4521	1334	DEPT SRV CHRG-PTINT FEES	(42,802)	(62,511)	(62,511)	(40,737)	(56,000)	(56,000)
10451153	4521	1370	DEPT SRV CHRG-PTINT FEES	(69,247)	(86,200)	(87,750)	(62,453)	(80,000)	(80,000)
	45			(1,989,511)	(2,141,443)	(2,157,704)	(1,380,470)	(2,264,206)	(2,264,206)
	47			0	0	0	0	0	0
10451151	4840	1350	MISC REVENUE-CONTR/DONATIONS	(14,438)	(3,000)	(5,573)	(18,255)	0	0
10451151	4840	13501	MISC REVENUE-CONTR/DONATIONS	0	0	(22,625)	(19,097)	(6,460)	(6,460)
10451151	4840	13503	MISC REVENUE-CAROLINAS HEALTH	0	0	(20,000)	0	(20,000)	(20,000)
10451151	4840	1355	MISC REVENUE-CONTR/DONATIONS	(15,676)	0	(98,823)	(76,072)	0	0
10451151	4840	1354	MISC REVENUE-CONTR/DONATIONS	(1,000)	0	0	(375)	0	0
10451151	4840	13541	MISC REVENUE-CONTR/DONATIONS	0	0	(18,208)	(18,209)	(4,885)	(4,885)
10451151	4841	1350	MISC REVENUE-CONTR/DONATIONS	(500)	0	0	0	0	0
10451101	4890	1300	MISC REVENUE-OVERAGE/SHORTAGE	(23)	0	0	(55)	0	0
10451101	4892	1300	MISC REVENUE-NSF CHECK FEE	(60)	0	0	0	0	0
10451101	4895	1300	HEALTH - OTHER REVENUE	(2,118)	0	0	(1,155)	0	0
	48			(33,815)	(3,000)	(165,229)	(133,220)	(31,345)	(31,345)
10451192	4921	1300	CONTINGENCY-DEPARTMENTAL-REV	0	0	2,101	0	0	0
	49			0	0	2,101	0	0	0
10551101	5121	1300	SALARIES & WAGES	(3,139,826)	(3,260,098)	(3,557,948)	(2,428,366)	(3,574,262)	(3,574,262)
10551150	5121	1320	SALARIES & WAGES	906,400	35,602	35,602	34,191	0	0
10551150	5121	1321	SALARIES & WAGES	23,875	284,059	284,059	88,850	0	0
10551150	5121	1323	SALARIES & WAGES	47,473	109,200	109,200	58,938	2,603	2,603
10551150	5121	1324	SALARIES & WAGES	12,446	47,265	47,265	28,446	0	0
10551150	5121	1327	SALARIES & WAGES	214,566	359,664	359,664	278,640	2,603	2,603
10551150	5121	13271	SALARIES & WAGES	373,242	416,112	393,612	333,596	5,955	5,955
10551150	5121	13272	SALARIES & WAGES	0	0	22,500	16,857	23,950	23,950
10551150	5121	1329	SALARIES & WAGES	120,980	138,661	144,908	106,592	25,500	25,500
10551150	5121	1330	SALARIES & WAGES	28	2,167	2,467	1,746	46,624	46,624
10551150	5121	1332	SALARIES & WAGES	0	0	967	258	0	0
10551150	5121	1334	SALARIES & WAGES	49,156	51,295	51,295	44,564	49,621	49,621
10551150	5121	1335	SALARIES & WAGES	30,874	44,030	44,030	39,455	38,000	38,000
10551150	5121	1336	SALARIES & WAGES	8,393	16,256	19,658	13,374	0	0
10551151	5121	1350	SALARIES & WAGES	21,873	75,433	75,433	58,731	47,762	19,313
10551151	5121	13501	SALARIES & WAGES	0	0	7,639	3,163	7,322	7,322
10551151	5121	1353	SALARIES & WAGES	0	0	17,034	6,376	13,260	13,260
10551151	5121	13541	SALARIES & WAGES	0	0	3,468	3,145	4,420	4,420
10551152	5121	1360	SALARIES & WAGES	231,769	309,058	307,179	47,798	4,167	4,167
10551152	5121	1362	SALARIES & WAGES	0	0	8,132	3,451	32,982	32,982
10551153	5121	1370	SALARIES & WAGES	445,010	617,942	617,942	342,050	4,686	4,686
10551153	5121	1371	SALARIES & WAGES	8,804	38,855	38,855	10,092	0	0
10551154	5121	1390	SALARIES & WAGES	755,663	816,217	816,217	679,931	842,109	808,132
10551150	5126	1320	SALARIES & WAGES-TEMP AND PART	0	0	776	1,460	17,712	17,712

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10551150	5126	1324	SALARIES & WAGES-TEMP AND PART	0	4,500	7,380	10,088	34,528	34,528
10551150	5126	1327	SALARIES & WAGES-TEMP AND PART	36,175	50,089	59,433	62,693	31,136	31,136
10551150	5126	1332	SALARIES & WAGES-TEMP AND PART	1,058	0	0	1,068	0	0
10551150	5126	1336	SALARIES & WAGES-TEMP AND PART	9,422	0	2,000	0	0	0
10551151	5126	1350	SALARIES & WAGES-TEMP AND PART	0	0	0	0	0	0
10551151	5126	13501	SALARIES & WAGES-TEMP AND PART	0	0	4,617	1,584	0	0
10551151	5126	13541	SALARIES & WAGES-TEMP AND PART	0	0	5,382	0	0	0
10551152	5126	1360	SALARIES & WAGES-TEMP AND PART	14,486	18,912	0	30	0	0
10551152	5126	1362	SALARIES & WAGES-TEMP AND PART	90	0	9,860	9,261	0	0
10551153	5126	1370	SALARIES & WAGES-TEMP AND PART	11,428	16,383	19,263	20,397	52,786	52,786
10551101	5128	1300	TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10551101	5132	1300	SEPARATION ALLOWANCE	12,749	502	502	489	0	0
10551150	5132	1320	SEPARATION ALLOWANCE	336	4,005	4,005	1,268	0	0
10551150	5132	1321	SEPARATION ALLOWANCE	667	1,540	1,540	842	38	38
10551150	5132	1323	SEPARATION ALLOWANCE	175	666	666	407	0	0
10551150	5132	1324	SEPARATION ALLOWANCE	3,016	5,071	5,071	3,982	37	37
10551150	5132	1327	SEPARATION ALLOWANCE	5,022	5,867	5,550	4,768	85	85
10551150	5132	13271	SEPARATION ALLOWANCE	0	0	317	343	343	343
10551150	5132	13272	SEPARATION ALLOWANCE	0	0	0	153	365	365
10551150	5132	1329	SEPARATION ALLOWANCE	1,701	1,955	2,045	1,523	667	667
10551150	5132	1330	SEPARATION ALLOWANCE	0	35	35	25	0	0
10551150	5132	1332	SEPARATION ALLOWANCE	0	0	0	4	0	0
10551150	5132	1334	SEPARATION ALLOWANCE	691	723	723	637	710	710
10551150	5132	1335	SEPARATION ALLOWANCE	434	621	621	564	544	544
10551150	5132	1336	SEPARATION ALLOWANCE	118	229	278	191	0	0
10551151	5132	1350	SEPARATION ALLOWANCE	308	1,064	1,064	839	683	276
10551151	5132	13501	SEPARATION ALLOWANCE	0	0	108	45	105	105
10551151	5132	1353	SEPARATION ALLOWANCE	0	0	242	91	190	190
10551151	5132	13541	SEPARATION ALLOWANCE	0	0	49	45	63	63
10551152	5132	1360	SEPARATION ALLOWANCE	3,258	4,358	4,333	683	60	60
10551152	5132	1362	SEPARATION ALLOWANCE	0	0	115	49	472	472
10551153	5132	1370	SEPARATION ALLOWANCE	6,256	8,713	8,713	4,889	67	67
10551153	5132	1371	SEPARATION ALLOWANCE	124	548	548	143	0	0
10551154	5132	1390	SEPARATION ALLOWANCE	10,622	11,509	11,509	9,718	12,050	11,564
10551101	5134	1300	401-K SUPP RET PLAN-OTHER	45,341	1,780	1,780	1,710	0	0
10551150	5134	1320	401-K SUPP RET PLAN-OTHER	1,194	14,203	14,203	4,443	0	0
10551150	5134	1321	401-K SUPP RET PLAN-OTHER	2,374	5,460	5,460	2,947	131	131
10551150	5134	1323	401-K SUPP RET PLAN-OTHER	622	2,363	2,363	1,422	0	0
10551150	5134	1324	401-K SUPP RET PLAN-OTHER	10,728	17,983	17,983	13,932	130	130
10551150	5134	1327	401-K SUPP RET PLAN-OTHER	17,866	20,806	19,681	16,680	298	298
10551150	5134	13271	401-K SUPP RET PLAN-OTHER	0	0	1,125	843	1,198	1,198
10551150	5134	13272	401-K SUPP RET PLAN-OTHER	0	0	1,125	536	1,275	1,275
10551150	5134	1329	401-K SUPP RET PLAN-OTHER	6,049	6,933	7,245	5,330	2,331	2,331
10551150	5134	1330	401-K SUPP RET PLAN-OTHER	1	123	123	87	0	0
10551150	5134	1332	401-K SUPP RET PLAN-OTHER	0	0	48	13	0	0
10551150	5134	1334	401-K SUPP RET PLAN-OTHER	2,458	2,565	2,565	2,228	2,481	2,481
10551150	5134	1335	401-K SUPP RET PLAN-OTHER	1,544	2,201	2,201	1,973	1,900	1,900
10551150	5134	1336	401-K SUPP RET PLAN-OTHER	420	813	983	669	0	0
10551151	5134	1350	401-K SUPP RET PLAN-OTHER	1,094	3,772	3,772	2,937	2,388	966
10551151	5134	13501	401-K SUPP RET PLAN-OTHER	0	0	382	158	366	366
10551151	5134	1353	401-K SUPP RET PLAN-OTHER	0	0	852	319	663	663
10551151	5134	13541	401-K SUPP RET PLAN-OTHER	0	0	173	157	221	221
10551152	5134	1360	401-K SUPP RET PLAN-OTHER	11,589	15,453	15,360	2,393	208	208
10551152	5134	1362	401-K SUPP RET PLAN-OTHER	0	0	407	173	1,649	1,649
10551153	5134	1370	401-K SUPP RET PLAN-OTHER	22,251	30,897	30,897	17,105	234	234
10551153	5134	1371	401-K SUPP RET PLAN-OTHER	440	1,943	1,943	503	0	0
10551154	5134	1390	401-K SUPP RET PLAN-OTHER	37,784	40,811	40,811	33,997	42,106	40,407
10551101	5170	1300	BOARD MEMBER COMPENSATION	1,200	3,960	3,960	1,845	3,960	3,960
10551101	5181	1300	FICA CONTRIBUTIONS	66,473	3,393	3,393	2,831	0	0
10551150	5181	1320	FICA CONTRIBUTIONS	1,812	21,731	21,795	6,664	1,355	1,355
10551150	5181	1321	FICA CONTRIBUTIONS	3,467	8,354	8,354	4,203	199	199
10551150	5181	1323	FICA CONTRIBUTIONS	885	3,616	3,616	2,018	0	0
10551150	5181	1324	FICA CONTRIBUTIONS	15,262	27,859	28,080	21,345	2,841	2,841

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10551150	5181	1327	FICA CONTRIBUTIONS	30,111	35,664	34,658	29,582	2,838	2,838
10551150	5181	13271	FICA CONTRIBUTIONS	0	0	1,721	1,252	1,832	1,832
10551150	5181	13272	FICA CONTRIBUTIONS	0	0	1,721	809	1,951	1,951
10551150	5181	1329	FICA CONTRIBUTIONS	8,908	10,608	11,086	7,772	3,567	3,567
10551150	5181	1330	FICA CONTRIBUTIONS	2	189	189	134	0	0
10551150	5181	1332	FICA CONTRIBUTIONS	81	0	74	102	0	0
10551150	5181	1334	FICA CONTRIBUTIONS	3,760	3,924	3,924	3,406	3,796	3,796
10551150	5181	1335	FICA CONTRIBUTIONS	2,362	3,368	2,998	2,907	2,907	2,907
10551150	5181	1336	FICA CONTRIBUTIONS	598	1,244	1,657	973	0	0
10551151	5181	1350	FICA CONTRIBUTIONS	2,389	5,771	5,771	4,126	3,653	1,477
10551151	5181	13501	FICA CONTRIBUTIONS	0	0	967	363	560	560
10551151	5181	1353	FICA CONTRIBUTIONS	0	0	1,303	488	1,014	1,014
10551151	5181	13541	FICA CONTRIBUTIONS	0	0	711	241	338	319
10551152	5181	1360	FICA CONTRIBUTIONS	18,275	25,090	23,501	3,550	319	319
10551152	5181	1362	FICA CONTRIBUTIONS	0	0	1,447	972	2,524	2,524
10551153	5181	1370	FICA CONTRIBUTIONS	32,864	48,526	48,747	26,926	4,397	4,397
10551153	5181	1371	FICA CONTRIBUTIONS	1,762	2,972	2,972	788	0	0
10551154	5181	1390	FICA CONTRIBUTIONS	56,711	62,441	62,441	50,605	64,421	61,822
10551101	5182	1300	RET CONTRIB - OTHER EMPLOYEES	44,343	1,741	1,741	1,672	0	0
10551150	5182	1320	RET CONTRIB - OTHER EMPLOYEES	1,167	13,890	13,890	4,345	0	0
10551150	5182	1321	RET CONTRIB - OTHER EMPLOYEES	2,322	5,340	5,340	2,882	126	126
10551150	5182	1323	RET CONTRIB - OTHER EMPLOYEES	609	2,311	2,311	1,391	0	0
10551150	5182	1324	RET CONTRIB - OTHER EMPLOYEES	10,492	17,588	17,588	13,625	127	127
10551150	5182	1327	RET CONTRIB - OTHER EMPLOYEES	17,473	20,348	19,248	16,313	292	292
10551150	5182	13272	RET CONTRIB - OTHER EMPLOYEES	0	0	1,100	824	1,171	1,171
10551150	5182	13272	RET CONTRIB - OTHER EMPLOYEES	5,916	6,781	7,086	5,212	1,247	1,247
10551150	5182	1329	RET CONTRIB - OTHER EMPLOYEES	1	121	121	85	0	0
10551150	5182	1330	RET CONTRIB - OTHER EMPLOYEES	0	0	48	13	0	0
10551150	5182	1332	RET CONTRIB - OTHER EMPLOYEES	2,404	2,508	2,508	2,179	2,426	2,426
10551150	5182	1334	RET CONTRIB - OTHER EMPLOYEES	1,510	2,153	1,929	1,858	1,858	1,858
10551150	5182	1336	RET CONTRIB - OTHER EMPLOYEES	410	795	961	654	0	0
10551151	5182	1350	RET CONTRIB - OTHER EMPLOYEES	1,089	3,689	3,689	2,872	2,335	944
10551151	5182	13501	RET CONTRIB - OTHER EMPLOYEES	0	0	374	155	358	358
10551151	5182	1353	RET CONTRIB - OTHER EMPLOYEES	0	0	833	312	648	648
10551151	5182	13541	RET CONTRIB - OTHER EMPLOYEES	0	0	170	154	216	216
10551152	5182	1360	RET CONTRIB - OTHER EMPLOYEES	11,334	15,113	15,021	2,340	204	204
10551152	5182	1362	RET CONTRIB - OTHER EMPLOYEES	0	0	398	169	1,613	1,613
10551153	5182	1370	RET CONTRIB - OTHER EMPLOYEES	21,762	30,217	30,217	16,728	230	230
10551154	5182	1371	RET CONTRIB - OTHER EMPLOYEES	36,952	39,913	39,913	33,249	41,178	39,517
10551101	5183	1300	HEALTH INSURANCE	89,599	5,760	5,760	5,716	0	0
10551150	5183	1320	HEALTH INSURANCE	1,951	31,344	31,344	8,269	0	0
10551150	5183	1321	HEALTH INSURANCE	6,311	15,936	15,936	9,001	0	0
10551150	5183	1323	HEALTH INSURANCE	1,600	5,472	5,472	3,771	0	0
10551150	5183	1324	HEALTH INSURANCE	18,900	41,952	41,952	37,038	530	530
10551150	5183	1327	HEALTH INSURANCE	38,703	50,688	45,888	2,408	5,300	5,300
10551150	5183	13271	HEALTH INSURANCE	0	0	4,800	4,800	5,300	5,300
10551150	5183	13272	HEALTH INSURANCE	12,900	15,720	15,720	11,631	5,300	5,300
10551150	5183	1329	HEALTH INSURANCE	0	144	144	124	0	0
10551150	5183	1334	HEALTH INSURANCE	3,900	5,136	5,136	3,510	5,300	5,300
10551150	5183	1335	HEALTH INSURANCE	3,900	5,304	5,304	4,016	5,300	5,300
10551150	5183	1336	HEALTH INSURANCE	1,150	1,368	1,368	1,293	0	0
10551151	5183	1350	HEALTH INSURANCE	0	6,672	6,672	6,397	5,300	5,300
10551152	5183	1360	HEALTH INSURANCE	37,820	49,200	48,400	5,910	530	530
10551153	5183	1370	HEALTH INSURANCE	47,200	71,088	71,088	37,435	265	265
10551153	5183	1371	HEALTH INSURANCE	1,170	648	648	374	0	0
10551154	5183	1390	HEALTH INSURANCE	74,100	100,224	100,224	65,208	111,300	106,000
10551101	5184	1300	HEALTH INSURANCE - RETIREES	14,444	14,861	14,861	23,264	38,240	38,240
10551101	51841	1300	HEALTH INSURANCE - RETIREES	17,126	17,481	17,481	10,522	13,681	13,681
10551101	5185	1300	UNEMPLOYMENT CLAIMS	0	0	311	311	0	0
10551101	5187	1300	DENTAL INSURANCE	5,539	374	374	298	0	0
10551150	5187	1320	DENTAL INSURANCE	137	2,037	2,037	449	0	0

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10551150	5187	1321	DENTAL INSURANCE	512	1,036	1,036	440	0	0
10551150	5187	1323	DENTAL INSURANCE	85	356	356	174	0	0
10551150	5187	1324	DENTAL INSURANCE	1,200	2,727	2,727	1,629	0	0
10551150	5187	1327	DENTAL INSURANCE	2,500	3,295	2,983	2,059	35	35
10551150	5187	13271	DENTAL INSURANCE	0	0	0	312	350	350
10551150	5187	13272	DENTAL INSURANCE	0	0	0	87	350	350
10551150	5187	1329	DENTAL INSURANCE	822	1,022	1,022	577	350	350
10551150	5187	1330	DENTAL INSURANCE	0	9	9	8	0	0
10551150	5187	1334	DENTAL INSURANCE	290	334	334	234	350	350
10551150	5187	1335	DENTAL INSURANCE	259	345	345	260	350	350
10551150	5187	1336	DENTAL INSURANCE	62	89	89	60	0	0
10551151	5187	1350	DENTAL INSURANCE	0	434	434	299	350	350
10551152	5187	1360	DENTAL INSURANCE	2,400	3,198	3,198	333	35	35
10551153	5187	1370	DENTAL INSURANCE	2,930	4,621	4,621	2,040	18	18
10551153	5187	1371	DENTAL INSURANCE	85	42	42	19	0	0
10551154	5187	1390	DENTAL INSURANCE	4,921	6,515	6,515	3,915	7,350	7,000
10551101	5188	1300	DENTAL INS - RETIREES UNDER 65	3,312	984	984	1,337	2,277	2,277
10551101	5190	1300	LIFE INSURANCE - EMPLOYEES	812	0	0	65	0	0
10551150	5190	1320	LIFE INSURANCE - EMPLOYEES	23	0	0	149	0	0
10551150	5190	1321	LIFE INSURANCE - EMPLOYEES	43	0	0	104	0	0
10551150	5190	1323	LIFE INSURANCE - EMPLOYEES	11	0	0	50	0	0
10551150	5190	1324	LIFE INSURANCE - EMPLOYEES	200	0	0	490	0	0
10551150	5190	1327	LIFE INSURANCE - EMPLOYEES	317	0	0	591	0	0
10551150	5190	1329	LIFE INSURANCE - EMPLOYEES	109	0	0	178	0	0
10551150	5190	1330	LIFE INSURANCE - EMPLOYEES	0	0	0	3	0	0
10551150	5190	1334	LIFE INSURANCE - EMPLOYEES	44	0	0	78	0	0
10551150	5190	1335	LIFE INSURANCE - EMPLOYEES	22	0	0	70	0	0
10551150	5190	1336	LIFE INSURANCE - EMPLOYEES	7	0	0	23	0	0
10551151	5190	1350	LIFE INSURANCE - EMPLOYEES	17	0	0	99	0	0
10551152	5190	1360	LIFE INSURANCE - EMPLOYEES	206	0	0	85	0	0
10551153	5190	1370	LIFE INSURANCE - EMPLOYEES	417	0	0	597	0	0
10551153	5190	1371	LIFE INSURANCE - EMPLOYEES	8	0	0	18	0	0
10551154	5190	1390	LIFE INSURANCE - EMPLOYEES	647	0	0	1,172	0	0
51				4,339,402	4,571,846	4,677,188	3,758,475	5,079,514	4,993,947
10551150	5211	1321	CLEANING & JANITORIAL SUPPLIES	0	100	100	257	257	257
10551150	5211	1324	CLEANING & JANITORIAL SUPPLIES	164	205	205	215	212	212
10551150	5211	1327	CLEANING & JANITORIAL SUPPLIES	100	103	103	324	107	107
10551150	5211	1334	CLEANING & JANITORIAL SUPPLIES	223	150	150	837	150	150
10551150	5211	1336	CLEANING & JANITORIAL SUPPLIES	0	0	0	120	200	200
10551150	5211	1337	CLEANING & JANITORIAL SUPPLIES	426	21,200	21,200	0	0	0
10551152	5211	1360	CLEANING & JANITORIAL SUPPLIES	84	50	50	4	50	50
10551153	5211	1370	CLEANING & JANITORIAL SUPPLIES	505	505	505	257	520	520
10551154	5211	1390	CLEANING & JANITORIAL SUPPLIES	0	50	50	0	50	50
10551150	5212	1320	WEARING APPAREL	545	393	393	162	431	431
10551150	5212	1321	WEARING APPAREL	0	256	256	352	263	263
10551150	5212	1323	WEARING APPAREL	193	209	209	65	218	218
10551150	5212	1324	WEARING APPAREL	335	311	311	476	371	371
10551150	5212	1327	WEARING APPAREL	638	765	765	580	816	816
10551150	5212	1329	WEARING APPAREL	0	151	151	142	151	151
10551150	5212	1330	WEARING APPAREL	514	200	200	193	200	200
10551150	5212	1334	WEARING APPAREL	91	300	300	425	400	400
10551150	5212	1335	WEARING APPAREL	1	210	210	114	210	210
10551150	5212	1336	WEARING APPAREL	110	0	0	42	202	202
10551151	5212	1350	WEARING APPAREL	352	200	200	23	0	0
10551153	5212	1360	WEARING APPAREL	578	792	792	533	912	912
10551154	5212	1390	WEARING APPAREL	268	2,306	2,306	0	1,732	1,732
10551101	5220	1300	FOOD AND PROVISIONS	131	250	250	768	560	560
10551150	5220	1320	FOOD AND PROVISIONS	73	200	200	104	100	100
10551150	5220	1321	FOOD AND PROVISIONS	141	205	205	422	350	350
10551150	5220	1323	FOOD AND PROVISIONS	593	420	420	203	250	250
10551150	5220	1324	FOOD AND PROVISIONS	22	22	262	262	270	270
10551150	5220	1327	FOOD AND PROVISIONS	215	103	103	476	620	620
10551150	5220	1329	FOOD AND PROVISIONS	169	173	173	72	125	125

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10551150	5220	1330	FOOD AND PROVISIONS	321	329	329	161	50	50
10551150	5220	1334	FOOD AND PROVISIONS	342	352	352	48	198	198
10551150	5220	1335	FOOD AND PROVISIONS	99	101	101	24	24	24
10551150	5220	1336	FOOD AND PROVISIONS	516	529	629	0	150	150
10551150	5220	1337	FOOD AND PROVISIONS	1,342	1,000	1,000	97	600	600
10551151	5220	1350	FOOD AND PROVISIONS	518	250	250	95	308	308
10551151	5220	13503	FOOD AND PROVISIONS	0	0	500	0	0	0
10551151	5220	1353	FOOD AND PROVISIONS	213	765	765	24	0	0
10551152	5220	1360	FOOD AND PROVISIONS	410	571	571	365	359	359
10551153	5220	1370	FOOD AND PROVISIONS	160	162	162	501	714	714
10551154	5220	1371	FOOD AND PROVISIONS	46	47	47	0	0	0
10551150	5232	1334	AUDIO VISUAL SUPPLIES	174	123	123	731	240	240
10551150	5232	1336	AUDIO VISUAL SUPPLIES	0	0	100	83	85	85
10551150	5232	1337	AUDIO VISUAL SUPPLIES	0	250	250	0	1,250	1,250
10551151	5232	1350	AUDIO VISUAL SUPPLIES	297	0	792	1,291	300	300
10551151	5232	13503	AUDIO VISUAL SUPPLIES	0	0	500	0	0	0
10551154	5232	1390	AUDIO VISUAL SUPPLIES	0	308	308	1,565	400	400
10551101	5233	1300	PERIODICALS, BOOKS & OTHER PUB	1	50	50	20	50	50
10551150	5233	1320	PERIODICALS, BOOKS & OTHER PUB	131	499	499	288	521	521
10551150	5233	1321	PERIODICALS, BOOKS & OTHER PUB	270	308	308	93	150	150
10551150	5233	1323	PERIODICALS, BOOKS & OTHER PUB	10	9	9	17	15	15
10551150	5233	1324	PERIODICALS, BOOKS & OTHER PUB	236	160	269	337	289	289
10551150	5233	1327	PERIODICALS, BOOKS & OTHER PUB	475	212	212	522	307	307
10551150	5233	1329	PERIODICALS, BOOKS & OTHER PUB	8	5	105	99	57	57
10551150	5233	1330	PERIODICALS, BOOKS & OTHER PUB	7	7	7	0	0	0
10551150	5233	1334	PERIODICALS, BOOKS & OTHER PUB	99	200	200	241	206	206
10551150	5233	1335	PERIODICALS, BOOKS & OTHER PUB	3	100	100	2	100	100
10551150	5233	1336	PERIODICALS, BOOKS & OTHER PUB	11	15	115	1	115	115
10551150	5233	1337	PERIODICALS, BOOKS & OTHER PUB	1,320	250	250	41	500	500
10551151	5233	1350	PERIODICALS, BOOKS & OTHER PUB	2,146	1,588	2,138	613	20	20
10551151	5233	1354	PERIODICALS, BOOKS & OTHER PUB	486	0	0	486	0	0
10551152	5233	1360	PERIODICALS, BOOKS & OTHER PUB	2,101	1,500	500	392	0	0
10551152	5233	1362	PERIODICALS, BOOKS & OTHER PUB	0	0	1,000	347	200	200
10551153	5233	1370	PERIODICALS, BOOKS & OTHER PUB	488	225	225	443	362	362
10551153	5233	1371	PERIODICALS, BOOKS & OTHER PUB	2,696	4,504	4,504	1	0	0
10551151	5235	13501	AGRICULT, ANIMAL SUPP AND EQUIP	0	0	190	0	0	0
10551101	5239	1300	MEDICAL SUPPLIES AND EQUIPMENT	12	0	0	6	0	0
10551150	5239	1320	MEDICAL SUPPLIES AND EQUIPMENT	4,979	9,498	9,498	2,976	10,355	10,355
10551150	5239	1321	MEDICAL SUPPLIES AND EQUIPMENT	30,962	31,800	31,800	23,436	36,800	36,800
10551150	5239	1323	MEDICAL SUPPLIES AND EQUIPMENT	208	253	253	258	318	318
10551150	5239	1324	MEDICAL SUPPLIES AND EQUIPMENT	41,589	51,987	55,710	49,910	54,618	54,618
10551150	5239	1325	MEDICAL SUPPLIES AND EQUIPMENT	3,000	6,000	6,000	1,372	9,600	9,600
10551150	5239	1327	MEDICAL SUPPLIES AND EQUIPMENT	10,615	10,699	10,699	11,632	11,020	11,020
10551150	5239	1329	MEDICAL SUPPLIES AND EQUIPMENT	75	75	75	22	75	75
10551150	5239	1330	MEDICAL SUPPLIES AND EQUIPMENT	1,584	534	534	515	550	550
10551150	5239	1334	MEDICAL SUPPLIES AND EQUIPMENT	20,624	27,000	27,000	15,914	27,900	27,900
10551150	5239	1335	MEDICAL SUPPLIES AND EQUIPMENT	538	5,000	5,000	399	5,000	5,000
10551150	5239	1336	MEDICAL SUPPLIES AND EQUIPMENT	266	1,336	3,336	95	3,539	3,539
10551150	5239	1337	MEDICAL SUPPLIES AND EQUIPMENT	17	0	0	131	6,816	6,816
10551151	5239	1350	MEDICAL SUPPLIES AND EQUIPMENT	846	500	500	11	0	0
10551151	5239	13501	MEDICAL SUPPLIES AND EQUIPMENT	0	0	1,500	1,475	1,500	1,500
10551151	5239	13541	MEDICAL SUPPLIES AND EQUIPMENT	0	0	1,300	0	300	300
10551152	5239	1360	MEDICAL SUPPLIES AND EQUIPMENT	9,662	5,000	4,489	4,231	0	0
10551152	5239	1362	MEDICAL SUPPLIES AND EQUIPMENT	0	0	511	985	2,000	2,000
10551153	5239	1370	MEDICAL SUPPLIES AND EQUIPMENT	33,663	34,637	29,337	25,176	30,217	30,217
10551153	5239	1371	MEDICAL SUPPLIES AND EQUIPMENT	1,144	506	506	0	0	0
10551101	5260	1300	PRINTING AND OFFICE SUPPLIES	3,359	3,405	3,405	1,426	3,405	3,405
10551150	5260	1320	PRINTING AND OFFICE SUPPLIES	1,971	1,558	1,558	2,865	1,000	1,000
10551150	5260	1321	PRINTING AND OFFICE SUPPLIES	2,007	2,343	2,343	2,555	2,414	2,414
10551150	5260	1323	PRINTING AND OFFICE SUPPLIES	261	847	847	727	873	873
10551150	5260	1324	PRINTING AND OFFICE SUPPLIES	10,474	4,060	4,260	3,766	4,360	4,360

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10551150	5260	1327	PRINTING AND OFFICE SUPPLIES	5,069	4,787	4,521	4,523	5,400	5,400
10551150	5260	1327	PRINTING AND OFFICE SUPPLIES	0	0	250	822	100	100
10551150	5260	1327	PRINTING AND OFFICE SUPPLIES	0	0	6,750	1,553	500	500
10551150	5260	1329	PRINTING AND OFFICE SUPPLIES	1,197	907	1,907	1,695	1,900	1,900
10551150	5260	1330	PRINTING AND OFFICE SUPPLIES	4,602	206	206	1,992	300	300
10551150	5260	1334	PRINTING AND OFFICE SUPPLIES	2,218	2,014	2,014	1,026	3,414	3,414
10551150	5260	1335	PRINTING AND OFFICE SUPPLIES	1,587	2,350	2,350	1,666	2,350	2,350
10551150	5260	1336	PRINTING AND OFFICE SUPPLIES	272	260	260	297	503	503
10551150	5260	1337	PRINTING AND OFFICE SUPPLIES	48,156	18,600	18,600	5,362	9,935	9,935
10551151	5260	1350	PRINTING AND OFFICE SUPPLIES	7,737	2,120	1,901	2,922	2,000	2,000
10551151	5260	1350	PRINTING AND OFFICE SUPPLIES	0	0	328	0	0	0
10551151	5260	1353	PRINTING AND OFFICE SUPPLIES	539	569	1,332	1,487	3,022	3,022
10551151	5260	1354	PRINTING AND OFFICE SUPPLIES	0	0	1,000	89	0	0
10551151	5260	1354	PRINTING AND OFFICE SUPPLIES	0	0	1,331	216	1,700	1,700
10551152	5260	1360	PRINTING AND OFFICE SUPPLIES	21,601	2,700	2,500	3,988	0	0
10551152	5260	1362	PRINTING AND OFFICE SUPPLIES	5,720	7,782	7,782	6,509	8,500	8,500
10551153	5260	1370	PRINTING AND OFFICE SUPPLIES	273	256	256	71	0	0
10551154	5260	1390	PRINTING AND OFFICE SUPPLIES	17,409	17,070	17,070	7,849	14,635	14,635
10551154	5270	1390	INVENTORY	2,026	1,734	1,734	882	1,790	1,790
10551101	5290	1300	TOOLS AND SUPPLIES	56	75	75	0	25	25
10551150	5290	1320	TOOLS AND SUPPLIES	72	59	59	71	124	124
10551150	5290	1321	TOOLS AND SUPPLIES	19	19	19	31	50	50
10551150	5290	1323	TOOLS AND SUPPLIES	1	6	6	6	14	14
10551150	5290	1324	TOOLS AND SUPPLIES	16	87	87	87	171	171
10551150	5290	1327	TOOLS AND SUPPLIES	29	49	49	66	111	111
10551150	5290	1329	TOOLS AND SUPPLIES	5	5	395	5	5	5
10551150	5290	1330	TOOLS AND SUPPLIES	0	0	0	0	0	0
10551150	5290	1334	TOOLS AND SUPPLIES	2,212	2,000	2,000	854	300	300
10551150	5290	1335	TOOLS AND SUPPLIES	14	10	10	10	15	15
10551150	5290	1336	TOOLS AND SUPPLIES	0	0	0	2	5	5
10551150	5290	1337	TOOLS AND SUPPLIES	11,350	0	0	11,817	500	500
10551151	5290	1350	TOOLS AND SUPPLIES	2,366	0	0	0	0	0
10551151	5290	1350	TOOLS AND SUPPLIES	0	0	400	0	0	0
10551151	5290	1353	TOOLS AND SUPPLIES	624	0	3,258	0	0	0
10551152	5290	1360	TOOLS AND SUPPLIES	1,942	100	100	8	20	20
10551153	5290	1370	TOOLS AND SUPPLIES	128	120	120	120	279	279
10551153	5290	1371	TOOLS AND SUPPLIES	1	1	1	1	0	0
10551154	5290	1390	TOOLS AND SUPPLIES	21,504	10,907	23,755	9,470	11,230	11,230
10551101	5311	1300	MISCELLANEOUS	25	0	0	0	0	0
10551101	5311	1300	TRAVEL	720	593	593	397	571	571
10551150	5311	1320	TRAVEL	1,794	1,638	1,638	978	1,947	1,947
10551150	5311	1321	TRAVEL	411	1,569	1,569	229	1,572	1,572
10551150	5311	1323	TRAVEL	205	776	776	101	776	776
10551150	5311	1324	TRAVEL	333	333	1,262	602	1,321	1,321
10551150	5311	1327	TRAVEL	735	1,685	1,085	645	1,426	1,426
10551150	5311	1327	TRAVEL	0	0	600	742	500	500
10551150	5311	1327	TRAVEL	387	343	1,250	325	600	600
10551150	5311	1329	TRAVEL	190	0	343	316	352	352
10551150	5311	1330	TRAVEL	46	0	0	0	52	52
10551150	5311	1334	TRAVEL	221	13	221	13	84	84
10551150	5311	1335	TRAVEL	1,170	3,075	3,075	1,579	3,575	3,575
10551150	5311	1336	TRAVEL	48	306	306	2	312	312
10551150	5311	1337	TRAVEL	1,974	2,000	2,000	336	1,200	1,200
10551151	5311	1350	TRAVEL	321	231	231	328	295	295
10551151	5311	1350	TRAVEL	0	0	101	0	0	0
10551151	5311	1353	TRAVEL	206	0	365	238	101	101
10551151	5311	1354	TRAVEL	0	0	300	0	126	126
10551152	5311	1360	TRAVEL	1,327	400	300	578	785	785
10551152	5311	1362	TRAVEL	0	0	100	86	500	500
10551153	5311	1370	TRAVEL	538	690	690	379	1,047	1,047
10551153	5311	1371	TRAVEL	18	13	13	2	0	0
10551154	5311	1390	TRAVEL	471	633	633	338	986	986

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10551101	5312	1300	TRAVEL SUBSISTENCE	307	424	424	178	496	496
10551150	5312	1320	TRAVEL SUBSISTENCE	361	1,579	1,579	542	1,519	1,519
10551150	5312	1321	TRAVEL SUBSISTENCE	434	777	777	222	782	782
10551150	5312	1323	TRAVEL SUBSISTENCE	640	644	644	112	643	643
10551150	5312	1324	TRAVEL SUBSISTENCE	746	1,017	1,017	402	1,071	1,071
10551150	5312	1327	TRAVEL SUBSISTENCE	316	864	814	637	1,719	1,719
10551150	5312	13271	TRAVEL SUBSISTENCE	0	0	50	6	30	30
10551150	5312	13272	TRAVEL SUBSISTENCE	0	0	0	19	200	200
10551150	5312	1329	TRAVEL SUBSISTENCE	367	483	483	69	495	495
10551150	5312	1330	TRAVEL SUBSISTENCE	619	0	0	0	2	2
10551150	5312	1334	TRAVEL SUBSISTENCE	295	268	268	27	46	46
10551150	5312	1335	TRAVEL SUBSISTENCE	88	343	343	640	563	563
10551150	5312	1336	TRAVEL SUBSISTENCE	533	111	111	72	116	116
10551150	5312	1337	TRAVEL SUBSISTENCE	2,200	2,000	2,000	121	800	800
10551151	5312	1350	TRAVEL SUBSISTENCE	30	226	226	10	258	258
10551152	5312	1360	TRAVEL SUBSISTENCE	1,264	906	706	386	571	571
10551152	5312	1362	TRAVEL SUBSISTENCE	0	0	200	0	150	150
10551153	5312	1370	TRAVEL SUBSISTENCE	1,343	1,817	1,817	863	2,329	2,329
10551153	5312	1371	TRAVEL SUBSISTENCE	43	11	11	2	0	0
10551154	5312	1390	TRAVEL SUBSISTENCE	2,813	4,957	4,957	2,770	5,401	5,401
10551101	5321	1300	TELEPHONE AND COMMUNICATIONS	509	531	531	1,285	606	606
10551150	5321	1320	TELEPHONE AND COMMUNICATIONS	1,437	1,862	1,862	1,778	1,550	1,550
10551150	5321	1321	TELEPHONE AND COMMUNICATIONS	424	596	596	632	574	574
10551150	5321	1323	TELEPHONE AND COMMUNICATIONS	511	217	217	661	153	153
10551150	5321	1324	TELEPHONE AND COMMUNICATIONS	1,154	1,989	1,989	1,643	1,902	1,902
10551150	5321	1327	TELEPHONE AND COMMUNICATIONS	2,013	3,113	2,813	1,830	2,913	2,913
10551150	5321	13271	TELEPHONE AND COMMUNICATIONS	0	0	300	175	300	300
10551150	5321	1329	TELEPHONE AND COMMUNICATIONS	982	1,381	1,381	1,552	1,342	1,342
10551150	5321	1330	TELEPHONE AND COMMUNICATIONS	318	24	24	108	14	14
10551150	5321	1334	TELEPHONE AND COMMUNICATIONS	478	266	266	137	270	270
10551150	5321	1335	TELEPHONE AND COMMUNICATIONS	424	443	443	593	381	381
10551150	5321	1336	TELEPHONE AND COMMUNICATIONS	524	59	259	338	56	56
10551150	5321	1337	TELEPHONE AND COMMUNICATIONS	54	0	0	0	0	0
10551151	5321	1350	TELEPHONE AND COMMUNICATIONS	279	180	180	1,144	229	229
10551151	5321	1353	TELEPHONE AND COMMUNICATIONS	5	0	0	0	0	0
10551152	5321	1360	TELEPHONE AND COMMUNICATIONS	1,353	830	830	676	746	746
10551153	5321	1370	TELEPHONE AND COMMUNICATIONS	2,435	3,819	3,819	4,287	4,209	4,209
10551153	5321	1371	TELEPHONE AND COMMUNICATIONS	137	166	166	209	0	0
10551154	5321	1390	TELEPHONE AND COMMUNICATIONS	14,200	14,117	14,117	6,602	14,117	14,117
10551101	5325	1300	POSTAGE	1,222	396	396	413	490	490
10551150	5325	1320	POSTAGE	1,726	3,085	3,085	2,603	3,308	3,308
10551150	5325	1321	POSTAGE	120	1,400	1,400	1,241	1,470	1,470
10551150	5325	1323	POSTAGE	53	111	111	108	177	177
10551150	5325	1324	POSTAGE	1,495	2,555	2,555	2,247	2,812	2,812
10551150	5325	1327	POSTAGE	1,048	2,975	2,675	2,325	2,871	2,871
10551150	5325	13271	POSTAGE	0	0	300	300	100	100
10551150	5325	13272	POSTAGE	0	0	800	0	100	100
10551150	5325	1329	POSTAGE	100	106	606	106	600	600
10551150	5325	1330	POSTAGE	0	0	0	1	25	25
10551150	5325	1334	POSTAGE	43	243	243	211	255	255
10551150	5325	1335	POSTAGE	105	485	485	365	510	510
10551150	5325	1336	POSTAGE	48	105	705	93	405	405
10551150	5325	1337	POSTAGE	32	0	0	31	200	200
10551151	5325	1350	POSTAGE	147	200	200	200	250	250
10551151	5325	13503	POSTAGE	0	0	150	0	0	0
10551151	5325	1353	POSTAGE	74	0	76	135	150	150
10551152	5325	1360	POSTAGE	1,316	1,800	1,700	110	300	300
10551152	5325	1362	POSTAGE	0	0	100	14	0	0
10551153	5325	1370	POSTAGE	1,461	3,204	3,204	2,874	3,720	3,720
10551153	5325	1371	POSTAGE	47	106	106	9	0	0
10551154	5325	1390	POSTAGE	3,359	3,224	3,224	3,149	4,440	4,440
10551152	5351	1360	MAINT & REPAIRS-BUILDINGS	2,465	0	0	0	0	0
10551101	5352	1300	MAINT & REPAIRS-EQUIPMENT	2,152	1,208	1,208	1,214	1,028	1,028
10551150	5352	1320	MAINT & REPAIRS-EQUIPMENT	561	634	634	527	1,095	1,095

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10551150	5352	1321	MAINT & REPAIRS-EQUIPMENT	182	254	254	328	380	380
10551150	5352	1323	MAINT & REPAIRS-EQUIPMENT	87	349	349	225	202	202
10551150	5352	1324	MAINT & REPAIRS-EQUIPMENT	841	635	635	538	521	521
10551150	5352	1327	MAINT & REPAIRS-EQUIPMENT	1,126	776	776	840	357	357
10551150	5352	1329	MAINT & REPAIRS-EQUIPMENT	447	603	603	647	333	333
10551150	5352	1330	MAINT & REPAIRS-EQUIPMENT	7	64	64	38	34	34
10551150	5352	1334	MAINT & REPAIRS-EQUIPMENT	1,901	3,532	3,532	1,951	3,518	3,518
10551150	5352	1335	MAINT & REPAIRS-EQUIPMENT	21	847	847	872	872	872
10551150	5352	1336	MAINT & REPAIRS-EQUIPMENT	19	190	190	114	111	111
10551150	5352	1337	MAINT & REPAIRS-EQUIPMENT	890	0	0	0	0	0
10551151	5352	1350	MAINT & REPAIRS-EQUIPMENT	104	571	571	330	315	315
10551152	5352	1360	MAINT & REPAIRS-EQUIPMENT	909	679	679	589	440	440
10551153	5352	1370	MAINT & REPAIRS-EQUIPMENT	3,744	4,188	4,188	3,865	5,326	5,326
10551154	5352	1390	MAINT & REPAIRS-EQUIPMENT	808	3,391	3,391	945	3,391	3,391
10551150	5353	1320	MAINT & REPAIRS-FUEL, GAS	0	150	150	0	0	0
10551150	5353	1327	MAINT & REPAIRS-VEHICLES	350	600	600	348	538	538
10551150	5353	1329	MAINT & REPAIRS-VEHICLES	493	550	580	521	611	611
10551150	5353	1337	MAINT & REPAIRS-FUEL, GAS	0	300	300	0	0	0
10551153	5353	1370	MAINT & REPAIRS-VEHICLES	362	816	816	307	420	420
10551154	5353	1390	MAINT & REPAIRS-VEHICLES	9,139	10,073	10,073	8,309	13,543	13,543
10551101	5354	1300	MAINT AGREEMNTS-COMP.SFTWARE	70	74	74	0	0	0
10551150	5354	1320	MAINT AGREEMNTS-COMP.SFTWARE	698	2,227	2,227	1,835	1,935	1,935
10551150	5354	1321	MAINT AGREEMNTS-COMP.SFTWARE	1,454	690	690	800	834	834
10551150	5354	1323	MAINT AGREEMNTS-COMP.SFTWARE	1,084	330	330	235	246	246
10551150	5354	1324	MAINT AGREEMNTS-COMP.SFTWARE	1,453	2,384	2,399	2,399	2,557	2,557
10551150	5354	1327	MAINT AGREEMNTS-COMP.SFTWARE	2,871	2,854	2,854	2,980	2,955	2,955
10551150	5354	1329	MAINT AGREEMNTS-COMP.SFTWARE	448	1,176	1,176	1,107	1,148	1,148
10551150	5354	1330	MAINT AGREEMNTS-COMP.SFTWARE	848	0	0	0	0	0
10551150	5354	1334	MAINT AGREEMNTS-COMP.SFTWARE	1,329	330	330	353	356	356
10551150	5354	1335	MAINT AGREEMNTS-COMP.SFTWARE	261	0	0	0	0	0
10551150	5354	1336	MAINT AGREEMNTS-COMP.SFTWARE	1,364	63	163	85	81	81
10551150	5354	1337	MAINT AGREEMNTS-COMP.SFTWARE	4,902	6,368	6,368	0	6,800	6,800
10551151	5354	1350	MAINT AGREEMNTS-COMP.SFTWARE	26	0	0	0	0	0
10551152	5354	1360	MAINT AGREEMNTS-COMP.SFTWARE	1,325	1,772	1,772	1,764	2,029	2,029
10551153	5354	1370	MAINT AGREEMNTS-COMP.SFTWARE	1,544	3,592	3,592	3,874	4,424	4,424
10551153	5354	1371	MAINT AGREEMNTS-COMP.SFTWARE	485	267	267	251	0	0
10551101	5357	1300	MAINT & REPAIRS-K CORP ALLOC	1,080	1,461	1,461	1,214	1,483	1,483
10551150	5357	1320	MAINT & REPAIRS-K CORP ALLOC	13,064	12,762	12,762	7,857	9,512	9,512
10551150	5357	1321	MAINT & REPAIRS-K CORP ALLOC	4,027	3,955	3,955	4,101	4,101	4,101
10551150	5357	1323	MAINT & REPAIRS-K CORP ALLOC	1,866	1,839	1,839	1,000	1,222	1,222
10551150	5357	1324	MAINT & REPAIRS-K CORP ALLOC	13,948	13,699	13,699	10,214	12,566	12,566
10551150	5357	1327	MAINT & REPAIRS-K CORP ALLOC	17,582	17,201	17,201	12,671	14,485	14,485
10551150	5357	1329	MAINT & REPAIRS-K CORP ALLOC	6,776	6,747	6,747	4,714	5,672	5,672
10551150	5357	1330	MAINT & REPAIRS-K CORP ALLOC	295	309	309	114	175	175
10551150	5357	1334	MAINT & REPAIRS-K CORP ALLOC	2,732	3,607	3,607	1,500	1,745	1,745
10551150	5357	1335	MAINT & REPAIRS-K CORP ALLOC	1,822	2,051	2,051	1,071	1,134	1,134
10551150	5357	1336	MAINT & REPAIRS-K CORP ALLOC	1,648	2,969	2,969	357	436	436
10551150	5357	1337	MAINT & REPAIRS-K CORP ALLOC	487	0	0	0	0	0
10551151	5357	1350	MAINT & REPAIRS-K CORP ALLOC	2,259	2,225	2,225	2,286	2,792	2,792
10551152	5357	1360	MAINT & REPAIRS-K CORP ALLOC	10,412	10,197	10,197	7,500	9,075	9,075
10551153	5357	1370	MAINT & REPAIRS-K CORP ALLOC	21,020	20,569	20,569	17,299	21,728	21,728
10551153	5357	1371	MAINT & REPAIRS-K CORP ALLOC	1,572	1,545	1,545	272	0	0
10551150	5358	1320	M&R-VEHICLE-ROUTINE INTERDEPT	0	50	50	0	0	0
10551150	5358	1327	MAINT & REPAIRS-VEH INTERDEPT	60	150	150	271	155	155
10551150	5358	1329	MAINT & REPAIRS-VEH INTERDEPT	609	602	602	585	1,203	1,203
10551150	5358	1337	M&R-VEHICLE-ROUTINE INTERDEPT	0	50	50	0	0	0
10551153	5358	1370	MAINT & REPAIRS-VEH INTERDEPT	687	452	452	246	1,403	1,403
10551154	5358	1390	MAINT & REPAIRS-VEH INTERDEPT	5,629	5,618	5,618	2,442	7,603	7,603
10551101	5370	1300	ADVERTISING/EMPL.RECOGNITION	136	140	140	2	295	295
10551150	5370	1320	ADVERTISING/EMPL.RECOGNITION	120	112	112	44	222	222
10551150	5370	1321	ADVERTISING/EMPL.RECOGNITION	10	113	113	39	221	221
10551150	5370	1323	ADVERTISING/EMPL.RECOGNITION	28	50	50	36	72	72
10551150	5370	1324	ADVERTISING/EMPL.RECOGNITION	320	205	205	378	350	350

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10551150	5370	1327	ADVERTISING/EMPL RECOGNITION	561	654	454	381	465	465
10551150	5370	13271	ADVERTISING/EMPL RECOGNITION	0	0	0	0	100	100
10551150	5370	13272	ADVERTISING/EMPL RECOGNITION	0	0	285	75	750	750
10551150	5370	1329	ADVERTISING/EMPL RECOGNITION	26	25	40	40	50	50
10551150	5370	1330	ADVERTISING/EMPL RECOGNITION	525	100	100	0	100	100
10551150	5370	1334	ADVERTISING/EMPL RECOGNITION	24	25	25	146	50	50
10551150	5370	1335	ADVERTISING/EMPL RECOGNITION	9	10	10	1	10	10
10551150	5370	1336	ADVERTISING/EMPL RECOGNITION	30	60	260	27	200	200
10551150	5370	1337	ADVERTISING/EMPL RECOGNITION	301	500	500	0	0	0
10551151	5370	1360	ADVERTISING/EMPL RECOGNITION	254	0	0	501	0	0
10551152	5370	1360	ADVERTISING/EMPL RECOGNITION	2,352	250	250	98	675	675
10551153	5370	1370	ADVERTISING/EMPL RECOGNITION	437	136	136	435	291	291
10551153	5370	1371	ADVERTISING/EMPL RECOGNITION	6	5	5	0	0	0
10551154	5370	1390	ADVERTISING/EMPL RECOGNITION	0	50	50	671	750	750
10551101	5381	1300	PROFESSIONAL SERVICES	204	234	234	18	22	22
10551150	5381	1320	PROFESSIONAL SERVICES	1,281	5,408	5,408	471	5,543	5,543
10551150	5381	1321	PROFESSIONAL SERVICES	314	2,916	2,916	230	2,905	2,905
10551150	5381	1323	PROFESSIONAL SERVICES	252	309	309	15	317	317
10551150	5381	1324	PROFESSIONAL SERVICES	379	1,563	2,220	2,220	1,788	1,788
10551150	5381	1327	PROFESSIONAL SERVICES	3,810	3,659	3,659	5,784	11,836	11,836
10551150	5381	1329	PROFESSIONAL SERVICES	694	1,533	1,833	1,133	3,082	3,082
10551150	5381	1330	PROFESSIONAL SERVICES	180	187	187	2	150	150
10551150	5381	1334	PROFESSIONAL SERVICES	7,827	9,522	9,522	9,435	9,754	9,754
10551150	5381	1335	PROFESSIONAL SERVICES	276	294	294	218	450	450
10551150	5381	1336	PROFESSIONAL SERVICES	289	299	1,299	5	1,306	1,306
10551150	5381	1337	PROFESSIONAL SERVICES	10,017	0	0	0	9,000	9,000
10551151	5381	1350	PROFESSIONAL SERVICES	1,154	51	1,051	33	351	351
10551151	5381	13501	PROFESSIONAL SERVICES	0	0	1,000	126	1,000	1,000
10551151	5381	13503	PROFESSIONAL SERVICES	0	0	13,821	0	0	0
10551151	5381	13541	PROFESSIONAL SERVICES	0	0	5,124	203	1,502	1,502
10551152	5381	1360	PROFESSIONAL SERVICES	15,468	7,159	7,159	209	726	726
10551153	5381	1370	PROFESSIONAL SERVICES	8,630	15,035	15,035	15,766	21,501	21,501
10551153	5381	1371	PROFESSIONAL SERVICES	153	653	653	5	0	0
10551154	5381	1390	PROFESSIONAL SERVICES	1,692	10,000	10,000	225	10,000	10,000
10551154	5382	1390	LEGAL SERVICES	0	300	300	0	300	300
10551150	5383	1320	MEDICAL SERVICES	4,038	14,130	14,130	4,110	16,020	16,020
10551150	5383	1323	MEDICAL SERVICES	7,920	9,463	12,963	10,123	9,842	9,842
10551150	5383	1324	MEDICAL SERVICES	17,369	13,495	19,031	23,760	28,532	28,532
10551150	5383	1325	MEDICAL SERVICES	10,384	7,000	7,000	2,028	3,400	3,400
10551150	5383	1327	MEDICAL SERVICES	7,778	14,894	14,894	9,271	20,155	20,155
10551150	5383	1332	MEDICAL SERVICES	0	1,150	0	0	0	0
10551150	5383	1334	MEDICAL SERVICES	118,515	130,000	130,000	95,900	130,000	130,000
10551150	5383	1335	MEDICAL SERVICES	0	500	500	0	500	500
10551150	5383	1336	MEDICAL SERVICES	3,699	3,000	3,000	1,859	3,500	3,500
10551150	5383	1337	MEDICAL SERVICES	1,240	18,083	18,083	11,971	30,000	30,000
10551151	5383	1350	MEDICAL SERVICES	500	0	0	0	0	0
10551151	5383	1353	MEDICAL SERVICES	13,083	6,459	78,532	29,892	11,891	11,891
10551153	5383	1370	MEDICAL SERVICES	29,582	55,550	55,550	39,058	57,978	57,978
10551101	5389	1300	OTHER PROF SRVS	140	213	213	175	248	248
10551150	5389	1320	OTHER PROF SRVS	1,695	1,886	1,886	1,131	1,591	1,591
10551150	5389	1321	OTHER PROF SRVS	523	582	582	483	686	686
10551150	5389	1323	OTHER PROF SRVS	242	269	269	144	204	204
10551150	5389	1324	OTHER PROF SRVS	1,810	2,014	2,014	1,470	2,102	2,102
10551150	5389	1327	OTHER PROF SRVS	2,282	2,539	2,539	1,824	2,423	2,423
10551150	5389	1329	OTHER PROF SRVS	892	993	993	679	949	949
10551150	5389	1330	OTHER PROF SRVS	38	43	43	16	0	0
10551150	5389	1334	OTHER PROF SRVS	242	269	269	216	292	292
10551150	5389	1335	OTHER PROF SRVS	204	227	227	154	190	190
10551150	5389	1336	OTHER PROF SRVS	51	57	57	51	73	73
10551150	5389	1337	OTHER PROF SRVS	51	0	0	0	0	0
10551151	5389	1350	OTHER PROF SRVS	293	326	326	293	467	467
10551152	5389	1360	OTHER PROF SRVS	1,351	1,504	1,504	1,079	1,518	1,518
10551153	5389	1370	OTHER PROF SRVS	2,728	3,035	3,035	2,485	3,634	3,634
10551153	5389	1371	OTHER PROF SRVS	204	227	227	44	0	0

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10551150	5392	1320	LAUNDRY AND DRY CLEANING	561	550	550	419	564	564
10551150	5392	1324	LAUNDRY AND DRY CLEANING	0	250	250	0	256	256
10551150	5392	1334	LAUNDRY AND DRY CLEANING	0	84	84	0	0	0
10551152	5392	1360	LAUNDRY AND DRY CLEANING	0	25	25	0	0	0
10551153	5392	1370	LAUNDRY AND DRY CLEANING	17	156	156	17	150	150
10551101	5393	1300	TEMPORARY HELP SERVICES	193	1,009	1,009	12	1,110	1,110
10551150	5393	1320	TEMPORARY HELP SERVICES	1,229	1,050	1,050	1,050	1,500	1,500
10551150	5393	1321	TEMPORARY HELP SERVICES	3,027	3,440	3,440	564	4,000	4,000
10551150	5393	1323	TEMPORARY HELP SERVICES	536	558	558	149	558	558
10551150	5393	1324	TEMPORARY HELP SERVICES	1,607	1,468	1,468	1,361	1,500	1,500
10551150	5393	1327	TEMPORARY HELP SERVICES	2,768	1,883	1,883	1,500	2,500	2,500
10551150	5393	1329	TEMPORARY HELP SERVICES	215	224	3,224	1,456	3,000	3,000
10551151	5393	1350	TEMPORARY HELP SERVICES	192	1,700	1,700	0	1,400	1,400
10551151	5393	1353	TEMPORARY HELP SERVICES	17,640	324	1,423	5,880	4,197	4,197
10551152	5393	1360	TEMPORARY HELP SERVICES	0	0	3,031	0	1,500	1,500
10551153	5393	1370	TEMPORARY HELP SERVICES	1,500	1,500	1,500	1,927	1,800	1,800
10551101	5395	1300	EDUCATION EXPENSES	437	600	600	108	260	260
10551150	5395	1320	EDUCATION EXPENSES	311	432	432	357	1,145	1,145
10551150	5395	1321	EDUCATION EXPENSES	148	321	321	214	335	335
10551150	5395	1323	EDUCATION EXPENSES	25	151	151	8	152	152
10551150	5395	1324	EDUCATION EXPENSES	(67)	384	384	527	132	132
10551150	5395	1327	EDUCATION EXPENSES	765	807	709	624	1,457	1,457
10551150	5395	13271	EDUCATION EXPENSES	0	0	98	0	0	0
10551150	5395	13272	EDUCATION EXPENSES	0	0	1,640	100	522	522
10551150	5395	1329	EDUCATION EXPENSES	211	249	249	276	250	250
10551150	5395	1330	EDUCATION EXPENSES	342	326	326	50	101	101
10551150	5395	1334	EDUCATION EXPENSES	225	215	215	9	118	118
10551150	5395	1335	EDUCATION EXPENSES	282	209	209	161	275	275
10551150	5395	1336	EDUCATION EXPENSES	717	153	153	3	156	156
10551150	5395	1337	EDUCATION EXPENSES	1,697	1,000	1,000	259	3,000	3,000
10551151	5395	1350	EDUCATION EXPENSES	55	176	176	13	203	203
10551152	5395	1360	EDUCATION EXPENSES	1,576	593	593	695	819	819
10551153	5395	1370	EDUCATION EXPENSES	1,140	1,041	1,041	1,451	1,626	1,626
10551154	5395	1390	EDUCATION EXPENSES	1,552	3,529	3,529	1,791	3,889	3,889
10551150	5397	1321	PUBLIC ASSISTANCE INCENTIVES	272	416	416	397	441	441
10551150	5397	1323	PUBLIC ASSISTANCE INCENTIVES	493	105	105	105	111	111
10551150	5397	1324	PUBLIC ASSISTANCE INCENTIVES	0	520	520	400	400	400
10551150	5397	1327	PUBLIC ASSISTANCE INCENTIVES	1,472	1,848	1,648	242	817	817
10551150	5397	13271	PUBLIC ASSISTANCE INCENTIVES	0	0	200	255	200	200
10551150	5397	13272	PUBLIC ASSISTANCE INCENTIVES	0	0	5,000	109	900	900
10551150	5397	1329	PUBLIC ASSISTANCE INCENTIVES	0	0	1,000	303	1,000	1,000
10551150	5397	1334	PUBLIC ASSISTANCE INCENTIVES	1,020	800	800	737	800	800
10551150	5397	1335	PUBLIC ASSISTANCE INCENTIVES	1,404	1,000	1,000	424	1,000	1,000
10551151	5397	1350	PUBLIC ASSISTANCE INCENTIVES	500	0	0	0	0	0
10551151	5397	13503	PUBLIC ASSISTANCE INCENTIVES	0	0	4,200	0	0	0
10551151	5397	1353	TRANSPORTATION	186	0	375	628	750	750
10551152	5397	1360	PUBLIC ASSISTANCE INCENTIVES	398	416	300	41	416	416
10551153	5397	1370	PUBLIC ASSISTANCE INCENTIVES	0	503	503	0	0	0
10551150	5398	1327	TRANSPORTATION	185	200	200	159	43	43
10551150	5398	1336	TRANSPORTATION	20	50	50	0	50	50
10551151	5398	13541	TRANSPORTATION	0	0	200	0	0	0
10551153	5398	1370	TRANSPORTATION	68	51	62	62	100	100
10551101	5410	1300	RENTAL OF REAL PROPERTY	1,191	1,664	1,664	1,702	11,215	11,215
10551150	5410	1320	RENTAL OF REAL PROPERTY	14,403	14,811	14,811	11,015	12,293	12,293
10551150	5410	1321	RENTAL OF REAL PROPERTY	4,440	4,461	4,461	4,706	5,253	5,253
10551150	5410	1323	RENTAL OF REAL PROPERTY	2,057	2,184	2,184	1,402	1,565	1,565
10551150	5410	1324	RENTAL OF REAL PROPERTY	15,377	15,785	15,785	14,319	15,981	15,981
10551150	5410	1327	RENTAL OF REAL PROPERTY	19,384	19,885	19,885	17,763	19,825	19,825
10551150	5410	1329	RENTAL OF REAL PROPERTY	7,580	7,790	7,790	6,609	7,376	7,376
10551150	5410	1330	RENTAL OF REAL PROPERTY	325	333	333	160	179	179
10551150	5410	1334	RENTAL OF REAL PROPERTY	2,058	2,153	2,153	2,103	2,347	2,347

OrgCode	Obj	Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10551150	5410	1335	RENTAL OF REAL PROPERTY	1,733	1,794	1,794	1,502	1,676	1,676
10551150	5410	1336	RENTAL OF REAL PROPERTY	433	461	461	501	559	559
10551150	5410	1337	RENTAL OF REAL PROPERTY	433	0	0	0	0	0
10551151	5410	1360	RENTAL OF REAL PROPERTY	2,491	2,563	2,563	3,204	3,576	3,576
10551152	5410	1360	RENTAL OF REAL PROPERTY	11,479	11,788	11,788	10,514	11,734	11,734
10551153	5410	1370	RENTAL OF REAL PROPERTY	23,093	23,780	23,780	23,130	27,492	27,492
10551153	5410	1371	RENTAL OF REAL PROPERTY	1,814	2,153	2,153	1,502	0	0
10551101	5430	1300	RENTAL OF EQUIPMENT	3,110	2,709	2,709	2,046	3,040	3,040
10551150	5430	1320	RENTAL OF EQUIPMENT	681	631	631	114	907	907
10551150	5430	1321	RENTAL OF EQUIPMENT	799	231	231	157	368	368
10551150	5430	1323	RENTAL OF EQUIPMENT	75	250	250	216	416	416
10551150	5430	1324	RENTAL OF EQUIPMENT	709	648	648	392	970	970
10551150	5430	1327	RENTAL OF EQUIPMENT	1,074	916	916	470	853	853
10551150	5430	1329	RENTAL OF EQUIPMENT	233	498	498	373	792	792
10551150	5430	1330	RENTAL OF EQUIPMENT	6	46	46	39	75	75
10551150	5430	1334	RENTAL OF EQUIPMENT	74	34	34	20	72	72
10551150	5430	1335	RENTAL OF EQUIPMENT	180	147	147	118	236	236
10551150	5430	1336	RENTAL OF EQUIPMENT	64	125	125	118	222	222
10551151	5430	1350	RENTAL OF EQUIPMENT	51	394	394	353	698	698
10551152	5430	1360	RENTAL OF EQUIPMENT	779	347	347	157	470	470
10551153	5430	1370	RENTAL OF EQUIPMENT	1,198	933	933	550	2,189	2,189
10551153	5430	1371	RENTAL OF EQUIPMENT	40	412	412	0	0	0
10551154	5430	1390	RENTAL OF EQUIPMENT	1,608	3,210	3,210	1,333	1,600	1,600
10551101	5450	1300	INSURANCE AND BONDING	6,066	7,520	7,520	293	624	624
10551150	5450	1320	INSURANCE AND BONDING	370	445	445	3,761	4,001	4,001
10551150	5450	1321	INSURANCE AND BONDING	189	228	228	3,753	1,725	1,725
10551150	5450	1323	INSURANCE AND BONDING	2,195	2,634	2,634	232	514	514
10551150	5450	1324	INSURANCE AND BONDING	1,019	1,223	1,223	4,308	5,285	5,285
10551150	5450	1327	INSURANCE AND BONDING	2,549	3,060	3,060	4,516	6,093	6,093
10551150	5450	1329	INSURANCE AND BONDING	2,203	2,644	2,644	1,093	2,386	2,386
10551150	5450	1330	INSURANCE AND BONDING	1,674	2,009	2,009	0	74	74
10551150	5450	1334	INSURANCE AND BONDING	2,019	2,424	2,424	1,641	734	734
10551150	5450	1335	INSURANCE AND BONDING	677	812	812	248	477	477
10551150	5450	1336	INSURANCE AND BONDING	2,730	3,276	3,276	83	184	184
10551150	5450	1337	INSURANCE AND BONDING	201	0	0	0	0	0
10551151	5450	1350	INSURANCE AND BONDING	102	122	122	530	1,175	1,175
10551152	5450	1360	INSURANCE AND BONDING	2,457	2,948	2,948	3,032	3,817	3,817
10551153	5450	1370	INSURANCE AND BONDING	3,082	3,699	3,699	5,766	9,139	9,139
10551153	5450	1371	INSURANCE AND BONDING	309	372	372	248	0	0
10551101	5491	1300	DUES AND MEMBERSHIPS	8,314	9,977	9,977	11,447	14,239	14,239
10551150	5491	1320	DUES AND MEMBERSHIPS	155	167	167	144	1,355	1,355
10551150	5491	1321	DUES AND MEMBERSHIPS	213	39	39	58	83	83
10551150	5491	1323	DUES AND MEMBERSHIPS	48	13	13	15	36	36
10551150	5491	1324	DUES AND MEMBERSHIPS	633	183	250	297	383	383
10551150	5491	1327	DUES AND MEMBERSHIPS	417	217	217	580	832	832
10551150	5491	1329	DUES AND MEMBERSHIPS	72	71	71	53	67	67
10551150	5491	1330	DUES AND MEMBERSHIPS	25	0	0	1	1	1
10551150	5491	1334	DUES AND MEMBERSHIPS	39	17	17	10	21	21
10551150	5491	1335	DUES AND MEMBERSHIPS	25	12	12	15	13	13
10551150	5491	1336	DUES AND MEMBERSHIPS	40	5	5	6	6	6
10551150	5491	1337	DUES AND MEMBERSHIPS	31	0	0	0	1,000	1,000
10551151	5491	1350	DUES AND MEMBERSHIPS	21	25	25	15	57	57
10551152	5491	1360	DUES AND MEMBERSHIPS	110	99	99	4	105	105
10551153	5491	1370	DUES AND MEMBERSHIPS	368	363	363	604	795	795
10551153	5491	1371	DUES AND MEMBERSHIPS	17	11	11	0	0	0
10551154	5491	1390	DUES AND MEMBERSHIPS	878	995	995	767	1,340	1,340
	52			1,063,738	1,103,711	1,275,946	876,668	1,223,333	1,223,333
10551150	5510	1337	OFFICE FURNITURE AND EQUIPMENT	2,628	0	0	0	0	0
10551150	5540	1329	VEHICLES	0	0	12,768	0	0	0
10551150	5550	1334	OTHER EQUIPMENT	0	10,000	10,000	9,626	0	0
10551150	5550	1335	OTHER EQUIPMENT	3,620	0	0	0	0	0
10551150	5550	1337	OTHER EQUIPMENT	8,345	0	0	0	0	0
10551153	5550	1370	OTHER EQUIPMENT	0	0	5,300	5,300	0	0

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10551154	5730	1390	INST FING PRINCIPAL	14,593	10,000	28,068	14,826	51,660	31,000
				991	992	992	0	992	992
10551154	5731	1390	INST FING INTEREST	1,402	1,440	1,440	720	1,420	1,420
				2,394	2,432	2,432	720	2,412	2,412
	57			0	0	0	0	0	0
	58			0	0	0	0	0	0
10551192	5920	1300	CONTINGENCY-COUNTY FUNDS	0	0	4,617	0	0	0
10551192	5921	1300	CONTINGENCY-DEPARTMENTAL-EXP	0	0	(2,101)	0	0	0
	59			0	0	2,516	0	0	0
5				5,420,127	5,687,989	5,986,150	4,650,690	6,356,919	6,250,692
511				2,280,301	2,427,891	2,428,202	2,222,323	2,782,657	2,676,430
10452000	4291		ABC5 PER BOTTLE-MONROE RIG-LSR	(13,877)	(14,850)	(14,850)	(13,761)	(16,000)	(16,000)
10452000	4292		ABC5 PER BOTTLE-WAXHAW RIG-LSR	(2,443)	(2,500)	(2,500)	(2,144)	(3,000)	(3,000)
	42			(16,320)	(17,350)	(17,350)	(15,905)	(19,000)	(19,000)
10452000	4860		MISC REVENUE-RENT INCOME	(333,000)	(333,000)	(333,000)	(305,250)	(333,000)	(333,000)
	48			(349,320)	(350,350)	(350,350)	(321,155)	(352,000)	(352,000)
4				99,961	102,960	102,960	92,431	111,759	111,759
10552000	5410		RENTAL OF REAL PROPERTY	99,961	102,960	102,960	92,431	111,759	111,759
52				17,350	17,350	17,350	14,638	19,000	19,000
10552000	5698		PAYMENTS TO AGENCIES-5CENTS/B	518,802	518,802	518,802	475,568	518,802	518,802
10552000	5699		PAYMENTS TO OTHER AGENCIES	535,122	536,152	536,152	490,206	537,802	537,802
56				0	0	0	0	0	0
59				635,083	639,112	639,112	582,636	649,561	649,561
5				285,763	288,762	288,762	261,481	297,561	297,561
520				0	0	0	0	0	0
42				(3,815)	(6,874)	(6,874)	(1,886)	(7,406)	(7,406)
10453105	4301	1480	FED GRANT-FOR FOOD & NUTRITION	(12,040)	(9,600)	(12,275)	(5,457)	(2,355)	(2,355)
10453160	4332	1505	FED GRANT-FOR INDEPEND LIVING	(19,721)	(6,132)	(17,270)	(15,148)	(17,270)	(17,270)
10453160	4333	1501	FED GRANT-TITLE III FOR AGING	(55,289)	(71,750)	(55,763)	(57,431)	(55,763)	(55,763)
10453160	4334	1503	FED GRANT-FOR ADULT DAY CARE	(54,811)	(18,436)	(18,436)	(45,505)	(51,880)	(51,880)
10453160	4339	1501	FED GRANT-HOME & COMM. CARE BG	(48,531)	(15,006)	(15,006)	(43,925)	(15,672)	(15,672)
10453160	4339	1503	FED GRANT-HOME & COMM. CARE BG	(145,601)	(105,045)	(169,138)	(182,458)	(103,343)	(103,343)
10453160	4340	1509	FED GRANT-LOW INCOME EA BG	(4,505,519)	(4,965,745)	(4,966,278)	(3,668,607)	(5,010,958)	(5,010,958)
10453101	4342	1450	FED GRANT-BLOCK GRANT	(7,572)	(8,186)	(8,186)	(10,193)	(13,260)	(13,260)
10453160	4342	1501	FED GRANT-BLOCK GRANT (XX)	(2,919,869)	0	0	0	0	0
10453161	4343	1531	FED GRANT-FOR CHILD WELFARE	(31,291)	(28,609)	(28,609)	(30,084)	(28,609)	(28,609)
10453160	4344	1501	FED GRANT-BG-ADULT CARE HOME C	(7,271)	0	0	(4,395)	(5,000)	(5,000)
10453101	4350	1450	FED GRANT-RESTITUTION	(91,114)	(79,516)	(79,516)	(63,268)	(99,897)	(99,897)
10453160	4379	1504	FED GRANT-FOR AFDC FOSTER CARE	(84,463)	(80,000)	(80,000)	(45,643)	(80,000)	(80,000)
10453160	4379	1506	FED GRANT-FOR AFDC FOSTER CARE	(5,364)	0	0	(31,972)	(36,000)	(36,000)
10453160	4380	1506	FED GRANT-FOSTER CARE T#IV-E	0	0	0	0	0	0
10453160	4381	1506	FED GRANT-ADOPT INCENTIVE FD	(18,207)	(16,404)	(16,404)	(16,404)	(16,404)	(16,404)
10453101	4395	1450	FED GRANT-FOR SERVICES	(3,010)	(2,400)	(3,069)	(1,364)	(589)	(589)
10453160	4432	1503	ST GRANT-BLOCK GRANT	(458,536)	(534,821)	(567,519)	(330,320)	(706,948)	(610,172)
10453160	4432	1505	ST GRANT-BLOCK GRANT-1571	(1,057)	(8,186)	(8,186)	(1,420)	(1,850)	(1,850)
10453160	4442	1450	ST GRANT-MAIN BLOCK GRANT	0	(6,000)	(6,000)	(2,799)	(2,800)	(2,800)
10453160	4442	1514	ST GRANT-MAIN BG-1571 REIMB	(844,330)	(3,780,951)	(4,639,929)	(3,733,796)	(3,752,982)	(3,752,982)
10453161	4443	1531	ST GRANT-FOR CHILD WELFARE	(15,646)	(16,100)	(16,100)	(15,042)	(16,100)	(16,100)
10453160	4444	1505	ST GRANT - LINKS - SPECIAL	(2,924)	(3,000)	(3,000)	(404)	(3,000)	(3,000)
10453101	4446	1450	ST GRANT-PROG INTEGRITY-INCEN	(4,637)	(800)	(800)	(2,320)	(800)	(800)
10453161	4447	1531	ST GRANT-SMART START	(1,107,383)	(1,000,000)	(1,000,000)	(872,933)	(984,255)	(984,255)
10453160	4449	1505	ST GRANT-NC EDUC & TRAIN VCHR	(1,152)	(500)	(500)	(520)	(500)	(500)
10453101	4458	1450	ST GRANT-STATE AID TO CO'S	(85,839)	(79,236)	(79,236)	(59,427)	(79,236)	(79,236)
10453160	4478	1506	ST GRANT-FOSTER CARE STATE	(63,227)	(57,000)	(57,000)	(55,254)	(57,000)	(57,000)
10453160	4479	1504	ST GRANT-BG-IV E WAIVER	(45,557)	(38,000)	(38,000)	(31,634)	(61,185)	(61,185)
10453160	4480	1506	ST GRANT-FOSTER CARE-IV E	(11,594)	(25,000)	(25,000)	(8,531)	(25,000)	(25,000)
10453101	4485	1450	ST GRANT-ROAP	(14,289)	0	0	0	0	0
10453160	4497	1501	ST GRANT-HCC BLOCK GRANT	0	(57,081)	(57,081)	0	0	0
10453160	4497	1503	ST GRANT-HCC BLOCK GRANT	0	(35,014)	(35,014)	0	0	0
43				(10,825,209)	(11,221,346)	(12,197,420)	(9,468,092)	(11,419,081)	(11,322,305)
10453101	4510	1450	DEPT SERVICE CHARGES-ADOPT FEE	(7,000)	(4,500)	(4,500)	(2,950)	(4,500)	(4,500)
10453160	4510	1501	DEPT SERVICE CHARGES	(1,360)	(1,500)	(1,500)	(1,610)	(1,500)	(1,500)

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10453160	4510	1504	DEPT SERVICE CHARGES	(215)	0	0	0	0	0
10453160	4510	1506	DEPT SERVICE CHARGES	(3,612)	(4,524)	(4,524)	(9,469)	(6,500)	(6,500)
10453161	4510	1533	DEPT SERVICE CHARGES	(322)	0	0	(983)	0	0
10453101	4522	1450	DEPT SRV CHRGS - HEALTH CHOICE	(38,250)	(35,000)	(35,000)	(42,800)	(45,000)	(45,000)
10453160	4530	1508	DEPT SRV CHRGS-ST REIMB	(46,536)	(46,000)	(46,000)	(39,744)	(48,000)	(48,000)
10453160	4531	1502	DEPT SRV CHRGS-ST REIMB-MEDICD	(227,700)	(176,000)	(190,770)	(181,452)	(295,156)	(295,156)
10453101	4532	1450	DEPT SRV CHRGS-ST REIMB-TRANSP	(92,278)	(129,000)	(129,000)	(75,782)	(129,000)	(129,000)
10453160	4533	1506	DEPT SRV CHRGS-ST REIMB-CHLDSP	(12,925)	(16,000)	(16,000)	(14,615)	(16,000)	(16,000)
10453101	4535	1450	DEPT SRV CHRGS-AGENCY REIMB	(41,094)	(43,000)	(43,000)	(36,572)	(47,156)	(47,156)
10453160	4540	1509	DEPT SRV CHRGS-RESTITUTION	0	0	0	0	0	0
451				(471,292)	(455,524)	(483,934)	(405,653)	(607,812)	(607,812)
10453101	4840	1451	MISC REVENUE-CONTRIDONATIONS	(5,560)	(5,300)	(5,300)	(6,263)	(5,000)	(5,000)
10453101	4892	1450	MISC REVENUE-NSF CHECK FEE	(20)	0	0	(20)	0	0
4				(5,580)	(5,300)	(5,300)	(6,283)	(5,000)	(5,000)
10553101	5121			(11,302,081)	(11,682,170)	(12,686,654)	(9,880,027)	(12,031,893)	(11,935,117)
10553160	5121	1450	SALARIES & WAGES	5,316,391	5,498,408	5,498,408	4,465,958	5,829,547	5,673,271
10553160	5121	1501	SALARIES & WAGES	307,014	315,902	315,902	261,024	314,309	314,309
10553160	5121	1502	SALARIES & WAGES	142,803	141,829	141,829	120,596	183,525	183,525
10553160	5121	1510	SALARIES & WAGES	96,853	115,636	115,636	94,838	119,038	119,038
10553101	5122	1450	SALARIES & WAGES-OVERTIME	10,715	15,000	15,000	9,910	15,000	15,000
10553160	5122	1510	SALARIES & WAGES-OVERTIME	10,798	10,000	10,000	6,029	10,000	10,000
10553101	5126	1450	SALARIES & WAGES-TEMP AND PART	141,680	147,195	147,195	131,165	126,291	139,038
10553105	5126	1480	SALARIES & WAGES-TEMP AND PART	0	150	150	0	300	300
10553160	5126	1501	SALARIES & WAGES-TEMP AND PART	17,319	17,000	17,000	12,225	17,281	17,281
10553160	5126	1502	SALARIES & WAGES-TEMP AND PART	6,242	24,465	24,465	15,352	24,465	24,465
10553160	5126	1510	SALARIES & WAGES-TEMP AND PART	27,545	22,000	22,000	24,988	22,302	22,302
10553101	5128	1450	TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10553101	5132	1450	SEPARATION ALLOWANCE	74,890	77,739	77,739	63,974	83,635	81,399
10553160	5132	1501	SEPARATION ALLOWANCE	4,315	4,454	4,454	3,731	4,526	4,526
10553160	5132	1502	SEPARATION ALLOWANCE	2,007	2,000	2,000	1,724	2,641	2,641
10553101	5134	1510	SEPARATION ALLOWANCE	1,513	1,771	1,771	1,435	1,847	1,847
10553160	5134	1450	401-K SUPP RET PLAN-OTHER	266,356	275,670	275,670	223,791	292,225	284,413
10553160	5134	1501	401-K SUPP RET PLAN-OTHER	15,351	15,795	15,795	13,051	15,815	15,815
10553160	5134	1502	401-K SUPP RET PLAN-OTHER	5,381	7,091	7,091	9,227	6,452	6,452
10553160	5134	1510	401-K SUPP RET PLAN-OTHER	1,715	2,625	2,625	1,365	2,625	2,625
10553101	5170	1450	BOARD MEMBER COMPENSATION	405,542	433,604	433,604	339,139	457,336	446,357
10553105	5181	1480	FICA CONTRIBUTIONS	0	11	11	0	23	23
10553160	5181	1501	FICA CONTRIBUTIONS	23,673	25,467	25,467	19,871	25,520	25,520
10553160	5181	1502	FICA CONTRIBUTIONS	10,996	11,921	12,726	10,013	15,988	15,988
10553160	5181	1510	FICA CONTRIBUTIONS	10,993	11,294	11,294	9,618	11,578	11,578
10553101	5182	1450	RET CONTRIB - OTHER EMPLOYEES	260,494	269,606	269,606	218,866	285,798	278,156
10553160	5182	1501	RET CONTRIB - OTHER EMPLOYEES	15,013	15,448	15,448	12,764	15,468	15,468
10553160	5182	1502	RET CONTRIB - OTHER EMPLOYEES	6,983	6,935	6,935	5,897	9,024	9,024
10553160	5182	1510	RET CONTRIB - OTHER EMPLOYEES	5,262	6,144	6,144	4,908	6,310	6,310
10553101	5183	1450	HEALTH INSURANCE	637,284	777,600	777,600	560,273	901,000	874,500
10553160	5183	1501	HEALTH INSURANCE	48,180	57,600	57,600	47,050	63,600	63,600
10553160	5183	1502	HEALTH INSURANCE	12,252	14,400	14,400	11,722	21,200	21,200
10553160	5184	1450	HEALTH INSURANCE - RETIREES	72,826	80,186	80,186	105,111	145,290	145,290
10553101	51841	1450	HEALTH INSURANCE - RETIREES	68,453	71,895	71,895	48,731	86,916	88,916
10553101	5185	1450	UNEMPLOYMENT CLAIMS	43,828	0	0	21,220	0	0
10553160	5187	1450	DENTAL INSURANCE	42,256	50,544	50,544	32,069	59,500	57,750
10553160	5187	1501	DENTAL INSURANCE	3,108	3,744	3,744	2,541	4,200	4,200
10553160	5187	1502	DENTAL INSURANCE	818	936	936	637	1,400	1,400
10553160	5187	1510	DENTAL INSURANCE	1,296	1,560	1,560	799	1,750	1,750
10553101	5188	1450	DENTAL INS - RETIREES UNDER 65	5,200	5,387	5,387	6,339	9,391	9,391
10553101	5190	1450	LIFE INSURANCE - EMPLOYEES	4,728	0	0	7,746	0	0
10553160	5190	1501	LIFE INSURANCE - EMPLOYEES	262	0	0	460	0	0
10553160	5190	1502	LIFE INSURANCE - EMPLOYEES	128	0	0	213	0	0
10553160	5190	1510	LIFE INSURANCE - EMPLOYEES	83	0	0	167	0	0
511				8,159,685	8,563,629	8,596,119	6,944,102	9,238,643	9,038,195
10553101	5211	1450	CLEANING & JANITORIAL SUPPLIES	648	667	667	220	650	650
10553160	5211	1510	CLEANING & JANITORIAL SUPPLIES	2,094	2,500	2,500	2,340	2,500	2,500

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10563101	5212	1450	WEARING APPAREL	458	600	600	43	500	500
10563160	5212	1501	WEARING APPAREL	958	1,000	1,000	797	1,000	1,000
10563101	5220	1450	FOOD AND PROVISIONS	6,315	7,585	7,585	7,856	9,270	9,270
10563105	5220	1480	FOOD AND PROVISIONS	1,216	1,400	1,400	785	1,400	1,400
10563160	5220	1501	FOOD AND PROVISIONS	286	295	295	259	360	360
10563160	5220	1502	FOOD AND PROVISIONS	252	349	349	539	539	539
10563160	5220	1506	FOOD AND PROVISIONS	380	1,500	1,500	641	1,500	1,500
10563160	5220	1510	FOOD AND PROVISIONS	15,828	18,000	18,000	11,974	18,000	18,000
10563101	5232	1450	AUDIO VISUAL SUPPLIES	150	840	840	40	840	840
10563101	5233	1450	PERIODICALS, BOOKS & OTHER PUB	2,283	3,075	3,075	1,769	3,100	3,100
10563160	5233	1501	PERIODICALS, BOOKS & OTHER PUB	61	308	308	149	300	300
10563160	5233	1502	PERIODICALS, BOOKS & OTHER PUB	423	350	350	120	350	350
10563160	5239	1450	MEDICAL SUPPLIES AND EQUIPMENT	449	374	374	367	385	385
10563160	5239	1501	MEDICAL SUPPLIES AND EQUIPMENT	1,407	2,000	2,000	1,208	1,545	1,545
10563160	5239	1510	MEDICAL SUPPLIES AND EQUIPMENT	291	500	500	241	515	515
10563101	5260	1450	PRINTING AND OFFICE SUPPLIES	188,449	210,000	210,000	167,839	222,560	217,552
10563105	5260	1480	PRINTING AND OFFICE SUPPLIES	479	500	500	198	650	650
10563160	5260	1501	PRINTING AND OFFICE SUPPLIES	1,864	2,050	2,050	1,210	2,100	2,100
10563160	5260	1502	PRINTING AND OFFICE SUPPLIES	1,777	4,800	4,800	1,752	6,052	6,052
10563160	5260	1510	PRINTING AND OFFICE SUPPLIES	459	236	236	546	236	236
10563101	5290	1450	TOOLS AND SUPPLIES	3,419	5,780	5,780	3,510	4,000	4,000
10563105	5290	1480	TOOLS AND SUPPLIES	166	341	341	0	341	341
10563160	5290	1501	TOOLS AND SUPPLIES	487	900	900	103	700	700
10563160	5299	1450	MISCELLANEOUS	321	30,000	30,000	662	30,000	30,000
10563160	5299	1506	MISCELLANEOUS	5,319	0	0	0	0	0
10563160	5299	1510	MISCELLANEOUS	3,297	3,500	3,500	2,787	3,500	3,500
10563101	5311	1450	TRAVEL	32,835	40,800	40,800	22,418	41,820	41,820
10563160	5311	1501	TRAVEL	35,841	42,000	42,000	40,482	43,050	43,050
10563160	5311	1502	TRAVEL	3,345	4,080	4,080	3,854	4,300	4,300
10563160	5311	1510	TRAVEL	49	100	100	172	200	200
10563101	5312	1450	TRAVEL SUBSISTENCE	19,582	19,500	19,500	11,641	19,988	19,988
10563160	5312	1501	TRAVEL SUBSISTENCE	98	266	266	125	250	250
10563160	5312	1502	TRAVEL SUBSISTENCE	82	680	680	166	500	500
10563160	5312	1510	TRAVEL SUBSISTENCE	14	900	900	0	500	500
10563101	5321	1450	TELEPHONE AND COMMUNICATIONS	36,600	40,280	40,280	44,847	40,280	40,280
10563160	5321	1510	TELEPHONE AND COMMUNICATIONS	1,537	2,000	2,000	1,450	2,000	2,000
10563101	5325	1450	POSTAGE	70,521	55,651	55,651	50,783	58,440	58,440
10563105	5325	1480	POSTAGE	722	870	870	376	870	870
10563160	5325	1510	POSTAGE	64	50	50	54	50	50
10563160	5330	1510	UTILITIES	9,728	9,350	9,350	7,549	10,450	10,450
10563101	5351	1450	MAINT & REPAIRS-BUILDINGS	6,930	12,900	12,900	1,018	13,287	13,287
10563160	5351	1510	MAINT & REPAIRS-BUILDINGS	7,240	7,500	7,500	1,917	6,000	6,000
10563101	5352	1450	MAINT & REPAIRS-EQUIPMENT	22,275	26,000	26,000	16,463	26,780	26,780
10563160	5352	1501	MAINT & REPAIRS-EQUIPMENT	0	525	525	0	525	525
10563160	5352	1502	MAINT & REPAIRS-EQUIPMENT	0	250	250	186	500	500
10563160	5352	1510	MAINT & REPAIRS-EQUIPMENT	2	800	800	487	800	800
10563160	5353	1450	MAINT & REPAIRS-VEHICLES	8,925	7,930	7,930	6,516	9,734	9,734
10563160	5353	1510	MAINT & REPAIRS-VEHICLES	1,105	1,201	1,201	1,273	1,688	1,688
10563101	5354	1450	MAINT AGREEMENTS-COMP. SOFTWARE	23,889	33,101	33,101	22,965	33,000	33,000
10563101	5357	1450	MAINT & REPAIRS-K CORP ALLOC	150,076	156,717	156,717	109,100	133,165	133,165
10563160	5358	1450	MAINT & REPAIRS-VEH INTERDEPT	9,018	8,021	8,021	2,367	7,803	7,803
10563160	5358	1510	MAINT & REPAIRS-VEH INTERDEPT	3,796	1,410	1,410	1,486	3,003	3,003
10563101	5370	1450	ADVERTISING/EMPL RECOGNITION	1,822	2,665	2,665	1,201	2,665	2,665
10563160	5370	1504	ADVERTISING/EMPL RECOGNITION	4,897	5,000	5,000	0	5,000	5,000
10563101	5381	1450	PROFESSIONAL SERVICES	492,958	721,748	800,479	578,472	855,318	855,318
10563160	5381	1501	PROFESSIONAL SERVICES	269	447	447	287	450	450
10563160	5381	1502	PROFESSIONAL SERVICES	609	175	175	90	175	175
10563160	5381	1503	PROFESSIONAL SERVICES	25	100	100	22	100	100
10563160	5381	1504	PROFESSIONAL SERVICES	87,221	126,000	126,000	80,718	189,776	189,776
10563160	5381	1506	PROFESSIONAL SERVICES	2,264	1,000	1,000	374	1,000	1,000
10563160	5381	1508	PROFESSIONAL SERVICES	9,421	18,450	18,450	12,558	18,450	18,450

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10563160	5381	1510	PROFESSIONAL SERVICES	60	225	225	65	225	225
10563101	5382	1450	LEGAL SERVICES	75,837	92,250	92,250	79,010	92,250	92,250
10563101	5383	1450	MEDICAL SERVICES	1,110	1,500	1,500	360	1,500	1,500
10563160	5383	1506	MEDICAL SERVICES	11,165	15,600	15,600	7,696	11,500	11,500
10563160	5383	1510	MEDICAL SERVICES	590	800	800	460	800	800
10563160	5383	1512	MEDICAL SERVICES	494	1,000	1,000	211	1,000	1,000
10563101	5389	1450	OTHER PROF SRVS /N/A	38,244	42,552	42,552	30,842	43,785	43,785
10563101	5392	1450	LAUNDRY AND DRY CLEANING	0	204	204	0	204	204
10563160	5392	1501	LAUNDRY AND DRY CLEANING	0	300	300	0	300	300
10563160	5392	1510	LAUNDRY AND DRY CLEANING	0	200	200	0	200	200
10563105	5393	1480	TEMPORARY HELP SERVICES	0	1,400	1,400	0	1,400	1,400
10563101	5395	1450	EDUCATION EXPENSES	9,982	28,050	28,050	8,731	20,500	20,500
10563160	5395	1501	EDUCATION EXPENSES	1,487	1,315	1,315	797	1,315	1,315
10563160	5395	1502	EDUCATION EXPENSES	783	612	612	791	627	627
10563160	5395	1510	EDUCATION EXPENSES	260	663	663	440	663	663
10563101	5396	1450	TRANSPORTATION-DOT	14,289	16,404	16,404	16,404	16,404	16,404
10563101	5398	1450	TRANSPORTATION	144,253	164,658	164,658	118,797	177,508	177,508
10563101	5399	1450	PUBLIC ASSISTANCE	318,295	334,939	289,439	177,235	332,000	332,000
10563101	5399	1451	PUBLIC ASSISTANCE	5,813	16,482	16,482	8,383	12,688	12,688
10563160	5399	1502	PUBLIC ASSISTANCE	55,646	67,000	67,000	41,173	83,000	83,000
10563160	5399	1503	PUBLIC ASSISTANCE	133,678	158,104	174,532	133,820	174,532	174,532
10563160	5399	1504	PUBLIC ASSISTANCE	14,520	18,000	18,000	20,087	20,000	20,000
10563160	5399	1505	PUBLIC ASSISTANCE	20,533	15,000	18,344	3,043	3,680	3,680
10563160	5399	1506	PUBLIC ASSISTANCE	210,313	428,324	428,324	251,153	428,324	428,324
10563160	5399	1508	PUBLIC ASSISTANCE	53,139	50,000	50,000	35,110	50,000	50,000
10563160	5399	1509	PUBLIC ASSISTANCE	145,601	105,045	182,778	182,741	103,343	103,343
10563160	5399	1511	PUBLIC ASSISTANCE	92,414	200,000	200,000	4,077	100,000	100,000
10563160	5399	1512	PUBLIC ASSISTANCE	26,900	40,200	40,200	34,557	40,200	40,200
10563160	5399	1514	PUBLIC ASSISTANCE	0	6,000	6,000	2,799	2,800	2,800
10563161	5399	1531	PUBLIC ASSISTANCE	4,871,592	4,780,951	5,639,929	4,606,550	4,737,237	4,737,237
10563162	5399	1561	PUBLIC ASSISTANCE	63,475	71,070	71,070	56,491	71,070	71,070
10563160	53991	1505	PUBLIC ASSISTANCE-NC/ETV	1,152	500	500	0	500	500
10563160	53992	1505	PUBLIC ASSISTANCE-SPECIAL LINK	2,924	3,000	3,000	404	3,000	3,000
10563101	5410	1450	RENTAL OF REAL PROPERTY	245,000	257,125	257,125	226,543	273,916	273,916
10563105	5410	1480	RENTAL OF REAL PROPERTY	450	1,000	1,000	450	1,200	1,200
10563101	5430	1450	RENTAL OF EQUIPMENT	22,535	29,000	29,000	19,842	29,725	29,725
10563105	5430	1480	RENTAL OF EQUIPMENT	740	1,200	1,200	580	1,200	1,200
10563160	5430	1502	RENTAL OF EQUIPMENT	0	0	3,500	1,848	3,500	3,500
10563101	5450	1450	INSURANCE AND BONDING	35,700	42,841	42,841	34,343	42,722	42,722
10563105	5450	1480	INSURANCE AND BONDING	1	2	2	17	22	22
10563160	5450	1501	INSURANCE AND BONDING	1,572	1,894	1,894	1,687	2,098	2,098
10563160	5450	1502	INSURANCE AND BONDING	572	689	689	711	885	885
10563160	5450	1510	INSURANCE AND BONDING	2,594	3,124	3,124	3,428	4,264	4,264
10563101	5491	1450	DUES AND MEMBERSHIPS	2,082	2,060	2,060	2,254	2,112	2,112
52				7,909,496	8,649,808	9,643,022	7,343,614	8,742,482	8,737,474
10563101	5510	1450	OFFICE FURNITURE AND EQUIPMENT	7,729	0	0	0	10,000	12,000
10563101	5540	1450	VEHICLES	67,043	89,700	89,700	72,922	33,200	29,000
10563101	5550	1450	OTHER EQUIPMENT	8,045	0	0	0	0	0
55				82,816	89,700	89,700	72,922	43,200	41,000
10563160	5630	1450	PAYMENTS TO OTHER GOV UNITS	40,223	46,603	46,603	28,209	45,698	45,698
10563160	5630	1500	PAYMENTS TO OTHER GOV UNITS	0	250	250	0	250	250
10563160	5630	1507	PAYMENTS TO OTHER GOV UNITS	3,023	8,208	8,208	1,934	5,000	5,000
10563160	5630	1508	PAYMENTS TO OTHER GOV UNITS	85,828	73,800	73,800	77,503	80,000	80,000
10563162	5630	1562	PAYMENTS TO OTHER GOV UNITS	744,479	790,000	790,000	675,523	830,000	830,000
10563162	5630	1563	PAYMENTS TO OTHER GOV UNITS	3,705,178	4,285,000	4,285,000	3,242,521	4,850,000	4,850,000
56				4,578,731	5,203,861	5,203,861	4,058,458	5,856,444	5,856,444
10563160	5800	1510	INTERDEPARTMENTAL CHARGES	(38,885)	(25,000)	(25,000)	(27,756)	(35,000)	(35,000)
58				(38,885)	(25,000)	(25,000)	(27,756)	(35,000)	(35,000)
59				0	0	0	0	0	0
5				20,691,842	22,481,998	23,507,702	18,391,340	23,845,769	23,638,113
531				9,389,761	10,799,828	10,821,048	8,511,312	11,813,876	11,702,996
10566000	5630		PAYMENTS TO OTHER GOV UNITS	0	0	1,000	5,280	0	0
56				0	0	1,000	5,280	0	0
5				0	0	1,000	5,280	0	0

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560				0	0	1,000	5,280	0	0
56				0	0	0	0	1,500	0
5				0	0	0	0	1,500	0
565				0	0	0	0	1,500	0
56				0	0	0	0	25,000	0
5				0	0	0	0	25,000	0
566				0	0	0	0	25,000	0
56				0	0	0	0	5,000	0
5				0	0	0	0	5,000	0
567				0	0	0	0	5,000	0
56				0	0	0	0	5,000	0
5				0	0	0	0	0	0
568				0	0	0	0	0	0
10456900	4290		DEPT INTERGOV RECEIPTS RIG-LSR	(37,949)	(36,431)	(36,431)	0	0	0
42				(37,949)	(36,431)	(36,431)	0	0	0
4				(37,949)	(36,431)	(36,431)	0	0	0
10556900	5630		PAYMENTS TO OTHER GOV UNITS	75,898	72,863	72,863	46,864	46,743	46,743
56				75,898	72,863	72,863	46,864	46,743	46,743
59				0	0	0	0	0	0
5				75,898	72,863	72,863	46,864	46,743	46,743
569				37,949	36,432	36,432	46,864	46,743	46,743
10457000	4496	1600	ST GRANT-FOR COMM BASED PROGS	(8,085)	(8,040)	(11,240)	(8,200)	(8,200)	(8,200)
10457000	4496	1610	ST GRANT-FOR COMM BASED PROGS	(20,000)	(19,912)	(30,092)	(22,698)	(32,092)	(32,092)
43				(28,085)	(27,952)	(41,332)	(31,318)	(40,292)	(40,292)
4				(28,085)	(27,952)	(41,332)	(31,318)	(40,292)	(40,292)
10557000	5260	1600	PRINTING AND OFFICE SUPPLIES	248	248	0	0	0	0
10557000	5370	1600	ADVERTISING/EMPL RECOGNITION	128	0	0	82	0	0
10557000	5381	1600	PROFESSIONAL SERVICES	7,710	8,040	11,240	7,710	8,200	8,200
52				8,085	8,040	11,240	7,809	8,200	8,200
55				0	0	0	0	0	0
10557000	5699	1610	PAYMENTS TO OTHER AGENCIES	20,000	19,912	30,092	22,698	32,092	32,092
56				20,000	19,912	30,092	22,698	32,092	32,092
59				0	0	0	0	0	0
5				28,085	27,952	41,332	30,507	40,292	40,292
570				0	0	0	(811)	0	0
10457100	4407	1601	ST GRANT-STRUCTURE DAY	(93,475)	(102,063)	(102,063)	(49,516)	0	0
10457100	4496	1601	ST GRANT-FOR COMM BASED PROGS	(184,856)	(186,790)	(191,040)	(158,210)	(194,964)	(194,964)
43				(278,331)	(288,853)	(293,103)	(207,726)	(194,964)	(194,964)
4				(278,331)	(288,853)	(293,103)	(207,726)	(194,964)	(194,964)
52				0	0	0	0	0	0
10557100	5694	1601	PAYMENTS TO OA-STRUCTURED DAY	0	0	102,063	37,222	0	0
10557100	5699	1601	PAYMENTS TO OTHER AGENCIES	278,331	288,853	191,040	158,210	194,964	194,964
56				278,331	288,853	293,103	195,432	194,964	194,964
59				0	0	0	0	0	0
5				278,331	288,853	293,103	195,432	194,964	194,964
571				0	0	0	(12,295)	0	0
10457300	4496	1609	ST GRANT-FOR COMM BASED PROGS	0	0	(102,500)	(17,638)	(77,176)	(77,176)
43				0	0	(102,500)	(17,638)	(77,176)	(77,176)
4				0	0	(102,500)	(17,638)	(77,176)	(77,176)
10557300	5260	1609	PRINTING AND OFFICE SUPPLIES	0	0	11,000	3,271	0	0
10557300	5311	1609	TRAVEL	0	0	7,000	2,980	0	0
10557300	5381	1609	PROFESSIONAL SERVICES	0	0	84,500	20,943	77,176	77,176
52				0	0	102,500	30,931	77,176	77,176
56				0	0	0	0	0	0
5				0	0	102,500	30,931	77,176	77,176
573				(33,096)	0	0	13,294	0	0
10457400	4496	1603	ST GRANT-FOR COMM BASED PROGS	(33,096)	0	0	0	0	0
43				(33,096)	0	0	0	0	0
4				(33,096)	0	0	0	0	0

OrgCode	Obj	Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10557400	5121	1603	SALARIES & WAGES	36,755	0	0	0	0	0
10557400	5132	1603	SEPARATION ALLOWANCE	517	0	0	0	0	0
10557400	5134	1603	401-K SUPP RET PLAN -OTHER	1,838	0	0	0	0	0
10557400	5181	1603	FICA CONTRIBUTIONS	2,793	0	0	0	0	0
10557400	5182	1603	RET CONTRIB - OTHER EMPLOYEES	1,797	0	0	0	0	0
10557400	5183	1603	HEALTH INSURANCE	3,900	0	0	0	0	0
10557400	5187	1603	DENTAL INSURANCE	273	0	0	0	0	0
10557400	5190	1603	LIFE INSURANCE - EMPLOYEES	33	0	0	0	0	0
	51			47,905	0	0	0	0	0
10557400	5220	1603	FOOD AND PROVISIONS	24	0	0	0	0	0
10557400	5260	1603	PRINTING AND OFFICE SUPPLIES	50	0	0	0	0	0
10557400	5311	1603	TRAVEL	597	0	0	0	0	0
10557400	5312	1603	TRAVEL SUBSISTENCE	10	0	0	0	0	0
10557400	5381	1603	PROFESSIONAL SERVICES	30	0	0	0	0	0
10557400	5395	1603	EDUCATION EXPENSES	2	0	0	0	0	0
10557400	5399	1603	PUBLIC ASSISTANCE	661	0	0	0	0	0
10557400	5450	1603	INSURANCE AND BONDING	149	0	0	0	0	0
	52			1,524	0	0	0	0	0
	56			0	0	0	0	0	0
5				49,428	0	0	0	0	0
574				16,332	0	0	0	0	0
10457500	4496	1604	ST GRANT-FOR COMM BASED PROGS	(24,814)	(24,814)	(24,814)	(20,680)	(24,814)	(24,814)
	43			(24,814)	(24,814)	(24,814)	(20,680)	(24,814)	(24,814)
4				(24,814)	(24,814)	(24,814)	(20,680)	(24,814)	(24,814)
10557500	5699	1604	PAYMENTS TO OTHER AGENCIES	24,814	24,814	24,814	13,832	24,814	24,814
	56			24,814	24,814	24,814	13,832	24,814	24,814
5				24,814	24,814	24,814	13,832	24,814	24,814
575				0	0	0	(6,948)	0	0
	43			0	0	0	0	0	0
4				0	0	0	0	0	0
	56			0	0	0	0	0	0
5				0	0	0	0	0	0
576				0	0	0	(1,627)	0	0
	43			0	0	0	0	0	0
4				0	0	0	0	0	0
	56			0	0	0	0	0	0
5				0	0	0	0	0	0
577				0	0	0	0	0	0
10457800	4496	1607	ST GRANT-FOR COMM BASED PROGS	(29,813)	(30,000)	(44,370)	(33,622)	(41,486)	(41,486)
	43			(29,813)	(30,000)	(44,370)	(33,622)	(41,486)	(41,486)
4				(29,813)	(30,000)	(44,370)	(33,622)	(41,486)	(41,486)
10557800	5699	1607	PAYMENTS TO OTHER AGENCIES	29,813	30,000	44,370	22,500	41,486	41,486
	56			29,813	30,000	44,370	22,500	41,486	41,486
5				29,813	30,000	44,370	22,500	41,486	41,486
578				0	0	0	(11,122)	0	0
	43			0	0	0	0	0	0
4				0	0	0	0	0	0
	56			0	0	0	0	0	0
5				0	0	0	0	0	0
579				0	0	0	0	0	0
10558000	5699		PAYMENTS TO OTHER AGENCIES	25,000	25,000	25,000	25,000	25,000	25,000
	56			25,000	25,000	25,000	25,000	25,000	25,000
5				25,000	25,000	25,000	25,000	25,000	25,000
580				25,000	25,000	25,000	25,000	25,000	25,000
	42			0	0	0	(1,627)	0	0
10458100	4393	1680	FED GRANT-HSTM ADMIN	(51,408)	(110,745)	(110,745)	(51,733)	(110,745)	(110,745)
10458100	4394	1680	FED GRANT-VEHICLE/EQUIPMENT	(23,150)	(183,780)	(183,780)	0	(34,920)	(34,920)
10458100	4395	1680	FED GRANT-FOR SRV-EDTAP	0	(66,424)	(66,424)	(66,424)	(68,012)	(68,012)
10458100	4396	1680	FED GRANT-HCC BLOCK GRANT	(63,260)	(62,000)	(62,000)	(55,422)	(62,541)	(62,541)
10458100	4485	1680	ST GRANT-ROAP	(64,098)	0	0	0	0	0
10458100	4493	1680	ST GRANT-HSTM ADMIN	(3,042)	(6,921)	(6,921)	(3,233)	(6,922)	(6,922)
10458100	4494	1680	ST GRANT-VEHICLE/EQUIPMENT	(103,725)	0	0	0	0	0
10458100	4495	1680	ST GRANT-RGP	(60,087)	(58,676)	(58,676)	(58,676)	(92,031)	(92,031)
	43			(368,769)	(488,546)	(488,546)	(254,802)	(375,171)	(375,171)

OrgCode	Obj	Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10458100	4510	1680	DEPT SRV CHRGS-OUTSIDE BILLING	(45,288)	(53,420)	(53,420)	(51,886)	(67,155)	(67,155)
	45			0	0	0	0	0	0
	47			0	0	0	0	0	0
10458100	4820	1680	MISC REVENUE-SALE OF PROPERTY	(7,380)	0	0	0	0	0
10458100	4840	1680	MISC REVENUE-CONTR/HCCBG	(3,299)	(2,250)	(2,250)	(3,510)	(3,700)	(3,700)
10458100	4841	1680	MISC REVENUE-CONTR/RCP	(7,711)	(7,100)	(7,100)	(10,685)	(11,262)	(11,262)
	48			(18,390)	(9,350)	(9,350)	(15,445)	(27,711)	(27,711)
				(432,448)	(551,316)	(551,316)	(323,761)	(470,037)	(470,037)
10558100	5121	1680	SALARIES & WAGES	253,901	259,581	259,581	229,423	310,995	310,995
10558100	5122	1680	SALARIES & WAGES-OVERTIME	10	0	0	23	0	0
10558100	5126	1680	SALARIES & WAGES-TEMP AND PART	242,114	258,430	258,430	238,670	246,461	246,461
10558100	5132	1680	SEPARATION ALLOWANCE	3,570	3,660	3,660	3,279	4,451	4,451
10558100	5134	1680	401-K SUPP RET PLAN -OTHER	12,695	12,979	12,979	11,471	15,950	15,950
10558100	5181	1680	FICA CONTRIBUTIONS	37,128	39,628	39,628	34,621	42,645	42,645
10558100	5182	1680	RET CONTRIB - OTHER EMPLOYEES	12,416	12,694	12,694	11,218	15,208	15,208
10558100	5183	1680	HEALTH INSURANCE	40,445	48,000	48,000	43,622	55,650	55,650
10558100	5187	1680	DENTAL INSURANCE	2,640	3,120	3,120	2,178	3,675	3,675
10558100	5190	1680	LIFE INSURANCE - EMPLOYEES	232	0	0	397	0	0
	51			605,151	638,092	638,092	574,903	694,635	694,635
10558100	5211	1680	CLEANING & JANITORIAL SUPPLIES	214	220	220	45	227	227
10558100	5212	1680	WEARING APPAREL	3,230	3,390	3,390	1,080	3,490	3,490
10558100	5220	1680	FOOD AND PROVISIONS	1,780	2,140	2,140	1,801	2,419	2,419
10558100	5239	1680	MEDICAL SUPPLIES AND EQUIPMENT	1,005	1,025	1,025	314	1,060	1,060
10558100	5260	1680	PRINTING AND OFFICE SUPPLIES	11,162	9,750	9,750	5,048	13,550	13,550
10558100	5290	1680	TOOLS AND SUPPLIES	8,934	10,950	10,950	2,775	9,900	9,900
10558100	5311	1680	TRAVEL	1,177	1,080	1,080	158	1,100	1,100
10558100	5312	1680	TRAVEL SUBSISTENCE	854	1,000	1,000	0	1,200	1,200
10558100	5321	1680	TELEPHONE AND COMMUNICATIONS	6,439	8,270	8,270	6,495	8,410	8,410
10558100	5325	1680	POSTAGE	90	160	160	229	168	168
10558100	5352	1680	MAINT & REPAIRS-EQUIPMENT	1,251	2,372	2,372	1,472	2,440	2,440
10558100	5353	1680	MAINT & REPAIRS-VEHICLES	54,673	59,722	59,722	53,303	71,345	71,345
10558100	5354	1680	MAINT AGREEMTS-COMP SOFTWARE	4,620	5,082	5,082	5,082	4,760	4,760
10558100	5358	1680	MAINT & REPAIRS-VEH INTERDEPT	41,151	36,089	32,505	18,168	39,703	39,703
10558100	5359	1680	MAINT & REPAIRS-VEH INT-PREVAC	1,576	0	0	970	0	0
10558100	5360	1680	M&R-VEHICLE-NONPREVENTABLES	1,638	0	0	3,755	0	0
10558100	5370	1680	ADVERTISING/EMPL RECOGNITION	1,175	1,050	1,050	1,711	1,300	1,300
10558100	5381	1680	PROFESSIONAL SERVICES	276	600	4,800	206	615	615
10558100	5383	1680	MEDICAL SERVICES	720	1,590	1,590	585	1,630	1,630
10558100	5395	1680	EDUCATION EXPENSES	962	5,220	5,220	1,530	1,320	1,320
10558100	5450	1680	INSURANCE AND BONDING	8,895	10,674	10,674	12,910	16,059	16,059
10558100	5451	1680	INSURANCE DEDUCTIBLE	734	0	0	3,584	0	0
10558100	5491	1680	DUES AND MEMBERSHIPS	300	420	420	425	420	420
	52			152,857	160,804	165,004	121,646	181,116	181,116
10558100	5540	1680	VEHICLES	95,448	200,500	200,500	37,637	38,500	38,500
	55			95,448	200,500	200,500	37,637	38,500	38,500
10558100	5630	1680	PAYMENTS TO OTHER GOV UNITS	0	3,350	3,350	0	3,350	3,350
	56			0	3,350	3,350	0	3,350	3,350
10558100	5730	1680	INST FING PRINCIPAL	274	274	274	0	294	294
10558100	5731	1680	INST FING INTEREST	387	397	397	199	392	392
	57			661	671	671	199	686	686
10558100	5800	1680	INTERDEPT CHARGES-INSIDE BILLS	(226,801)	(281,780)	(281,780)	(203,737)	(318,678)	(318,678)
	58			(226,801)	(281,780)	(281,780)	(203,737)	(318,678)	(318,678)
	59			0	0	0	0	0	0
5				627,315	721,637	725,837	530,648	599,609	599,609
581				194,867	170,321	174,521	206,887	129,572	129,572
10458200	4402	1650	ST GRANT-FOR VET SRY 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	(5)	(50)	(50)	(297)	(35)	(35)
	48			(5)	(50)	(50)	(717)	(435)	(435)
10558200	5121	1650	SALARIES & WAGES	(2,005)	(2,050)	(2,050)	(2,717)	(2,435)	(2,435)
10558200	5132	1650	SEPARATION ALLOWANCE	1,465	1,470	1,470	1,263	1,522	1,522
10558200	5134	1650	401-K SUPP RET PLAN -OTHER	5,211	5,214	5,214	4,418	5,318	5,318
10558200	5181	1650	FICA CONTRIBUTIONS	7,577	7,977	7,977	6,527	8,137	8,137

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10558200	5182	1650	RET CONTRIB - OTHER EMPLOYEES	5,099	5,099	5,099	4,321	5,201	5,201
10558200	5183	1650	HEALTH INSURANCE	12,285	14,400	14,400	11,722	15,900	15,900
10558200	51841	1650	HEALTH INSURANCE - RETIREES	3,383	3,597	3,597	3,027	4,040	4,040
10558200	5187	1650	DENTAL INSURANCE	825	936	936	637	1,050	1,050
10558200	5190	1650	LIFE INSURANCE - EMPLOYEES	94	0	0	156	0	0
	51			140,153	142,971	142,971	120,427	147,534	147,534
10558200	5220	1650	FOOD AND PROVISIONS	72	175	12,175	4,096	250	250
10558200	5260	1650	PRINTING AND OFFICE SUPPLIES	2,125	1,690	1,690	1,309	1,450	1,450
10558200	5311	1650	TRAVEL	366	485	485	272	500	500
10558200	5312	1650	TRAVEL SUBSISTENCE	484	430	430	295	570	570
10558200	5321	1650	TELEPHONE AND COMMUNICATIONS	0	50	50	0	50	50
10558200	5325	1650	POSTAGE	1,428	1,300	1,300	1,749	2,120	2,120
10558200	5353	1650	MAINT & REPAIRS-VEHICLES	151	250	250	357	320	320
10558200	5354	1650	MAINT AGREEMNTS-COMP.SOFTWARE	201	225	225	202	230	230
10558200	5370	1650	ADVERTISING/EMPL.RECOGNITION	0	0	1,775	1,418	1,780	1,780
10558200	5381	1650	PROFESSIONAL SERVICES	84	96	446	45	80	80
10558200	5395	1650	EDUCATION EXPENSES	45	0	0	0	0	0
10558200	5398	1650	TRANSPORTATION	32,192	39,462	39,612	34,304	45,391	45,391
10558200	5450	1650	INSURANCE AND BONDING	649	779	779	733	912	912
	52			37,797	44,942	59,217	48,367	54,505	54,505
	55			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				177,950	187,913	202,188	168,794	202,039	202,039
582				175,945	185,863	200,138	166,077	199,604	199,604
10558300	5699		PAYMENTS TO OTHER AGENCIES	26,500	26,500	26,500	19,875	28,500	28,500
	56			26,500	26,500	26,500	19,875	28,500	28,500
5				26,500	26,500	26,500	19,875	28,500	28,500
583				26,500	26,500	26,500	19,875	28,500	28,500
10558400	5699		PAYMENTS TO OTHER AGENCIES	10,000	10,000	10,000	7,500	15,000	15,000
	56			10,000	10,000	10,000	7,500	15,000	15,000
5				10,000	10,000	10,000	7,500	15,000	15,000
584				10,000	10,000	10,000	7,500	15,000	15,000
10558500	5695		PYMTS TO AGENCIES-HEAD START/A	35,804	35,804	35,804	35,804	35,804	35,804
10558500	5698		PAYMENTS TO AGENCIES	40,534	40,534	40,534	40,534	40,534	40,534
	56			76,338	76,338	76,338	76,338	76,338	76,338
5				76,338	76,338	76,338	76,338	76,338	76,338
585				76,338	76,338	76,338	76,338	76,338	76,338
10458600	4339	1670	FED GRANT-HOME & COMM.CARE BG	(233,337)	(230,584)	(231,782)	0	(231,782)	(231,782)
	43			(233,337)	(230,584)	(231,782)	0	(231,782)	(231,782)
4				(233,337)	(230,584)	(231,782)	0	(231,782)	(231,782)
10558600	5699	1670	PAYMENTS TO OTHER AGENCIES	265,837	263,084	264,282	24,375	264,282	264,282
	56			265,837	263,084	264,282	24,375	264,282	264,282
	59			0	0	0	0	0	0
5				265,837	263,084	264,282	24,375	264,282	264,282
586				32,500	32,500	32,500	24,375	32,500	32,500
10458700	4339	1681	FED GRANT-HOME & COMM.CARE BG	(203,875)	(209,570)	(209,570)	(151,588)	(207,796)	(207,796)
	43			(203,875)	(209,570)	(209,570)	(151,588)	(207,796)	(207,796)
10458700	4840	1681	MISC REVENUE-CONTR/DONATIONS	(26,849)	(21,500)	(21,500)	(19,467)	(21,500)	(21,500)
	48			(26,849)	(21,500)	(21,500)	(19,467)	(21,500)	(21,500)
4				(230,724)	(231,070)	(231,070)	(171,055)	(229,296)	(229,296)
10558700	5121	1681	SALARIES & WAGES	105,449	103,083	103,083	84,894	115,590	115,590
10558700	5126	1681	SALARIES & WAGES-TEMP AND PART	5,069	6,304	6,304	5,578	3,174	3,174
10558700	5132	1681	SEPARATION ALLOWANCE	1,483	1,453	1,453	1,213	1,654	1,654
10558700	5134	1681	401-K SUPP RET PLAN -OTHER	5,272	5,154	5,154	4,245	5,780	5,780
10558700	5181	1681	FICA CONTRIBUTIONS	8,093	8,368	8,368	6,640	9,085	9,085
10558700	5182	1681	RET CONTRIB - OTHER EMPLOYEES	5,157	5,041	5,041	4,151	5,652	5,652
10558700	5183	1681	HEALTH INSURANCE	10,638	9,600	9,600	9,262	13,250	13,250
10558700	5185	1681	UNEMPLOYMENT CLAIMS	0	0	8,866	8,866	0	0
10558700	5187	1681	DENTAL INSURANCE	545	624	624	414	875	875
10558700	5190	1681	LIFE INSURANCE - EMPLOYEES	93	0	0	147	0	0
	51			141,798	139,627	148,493	125,411	155,060	155,060
10558700	5211	1681	CLEANING & JANITORIAL SUPPLIES	796	845	845	704	870	870
10558700	5220	1681	FOOD AND PROVISIONS	194,455	217,710	215,870	159,688	224,240	224,240
10558700	5233	1681	PERIODICALS, BOOKS & OTHER PUB	115	90	90	48	78	78

OrgCode	Obj	Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10558700	5239	1681	MEDICAL SUPPLIES AND EQUIPMENT	29	100	100	0	30	30
10558700	5260	1681	PRINTING AND OFFICE SUPPLIES	4,016	2,330	2,330	1,852	2,950	2,950
10558700	5290	1681	TOOLS AND SUPPLIES	2,305	2,500	2,500	1,372	6,000	6,000
10558700	5311	1681	TRAVEL	2,175	2,675	2,675	893	3,213	3,213
10558700	5312	1681	TRAVEL SUBSISTENCE	217	250	250	0	250	250
10558700	5321	1681	TELEPHONE AND COMMUNICATIONS	3,712	4,030	4,030	3,062	4,030	4,030
10558700	5325	1681	POSTAGE	243	280	280	193	294	294
10558700	5352	1681	MAINT & REPAIRS-EQUIPMENT	0	400	400	183	400	400
10558700	5370	1681	ADVERTISING/EMPL RECOGNITION	466	1,300	1,300	442	1,827	1,827
10558700	5381	1681	PROFESSIONAL SERVICES	705	750	2,590	429	775	775
10558700	5383	1681	MEDICAL SERVICES	0	120	120	0	135	135
10558700	5395	1681	EDUCATION EXPENSES	235	270	270	490	270	270
10558700	5398	1681	TRANSPORTATION	50,264	76,000	76,000	51,742	85,000	85,000
10558700	5410	1681	RENTAL OF REAL PROPERTY	2,400	2,460	2,460	0	2,400	2,400
10558700	5450	1681	INSURANCE AND BONDING	544	653	653	593	738	738
10558700	5491	1681	DUES AND MEMBERSHIPS	262,803	312,893	312,893	222,468	334,115	334,115
52				0	0	0	0	0	0
55				1,823	2,220	2,220	1,072	1,680	1,680
56				1,823	2,220	2,220	1,072	1,680	1,680
59				0	0	0	0	0	0
5				406,424	454,740	463,606	348,951	490,855	490,855
587				175,700	223,670	232,536	177,896	261,559	261,559
10458800	4860		MISC REVENUE-RENT INCOME	(1,904,962)	(1,700,000)	(1,700,000)	(1,978,762)	(1,850,618)	(1,850,618)
4				(1,904,962)	(1,700,000)	(1,700,000)	(1,978,762)	(1,850,618)	(1,850,618)
588				(1,904,962)	(1,700,000)	(1,700,000)	(1,978,762)	(1,850,618)	(1,850,618)
10458900	4470		ST GRANT-NCDOCCJPP	0	(1,700,000)	(1,700,000)	(1,978,762)	(1,850,618)	(1,850,618)
43				0	0	(100,816)	(42,958)	(100,816)	(100,816)
4				0	0	(100,816)	(42,958)	(100,816)	(100,816)
52				0	0	0	0	0	0
5699			PAYMENTS TO OTHER AGENCIES	0	0	100,816	50,990	100,816	100,816
56				0	0	100,816	50,990	100,816	100,816
5				0	0	100,816	50,990	100,816	100,816
589				0	0	0	8,032	0	0
42				0	0	0	0	0	0
4				0	0	0	0	0	0
56				0	0	0	0	0	0
5				0	0	0	0	0	0
590				0	0	0	0	0	0
10559100	5630		CURR EXP -REG INSTRUCTION PROG	22,908,030	25,617,925	25,617,925	23,483,098	31,995,713	30,325,987
56				22,908,030	25,617,925	25,617,925	23,483,098	31,995,713	30,325,987
5				22,908,030	25,617,925	25,617,925	23,483,098	31,995,713	30,325,987
591				22,908,030	25,617,925	25,617,925	23,483,098	31,995,713	30,325,987
10459209	4055		IFT FROM SCHOOL CAP PROJ FD 55	(44,084)	0	0	0	0	0
10459209	4058		IFT FROM SCHOOL CAP PROJ FD 58	(19,299)	0	0	0	0	0
40				(63,383)	0	0	0	0	0
10459209	4251		PUB SCHOOL BLDG FUNDS RIG-SSR	(1,164,474)	(1,017,775)	(1,017,775)	0	(1,100,000)	(1,100,000)
42				(1,164,474)	(1,017,775)	(1,017,775)	0	(1,100,000)	(1,100,000)
47				0	0	0	0	0	0
4				(1,227,857)	(1,017,775)	(1,017,775)	0	(1,100,000)	(1,100,000)
10559207	5015		TRNS TO DET.FAC. DEBT RESERVE	706,770	5,404,369	5,404,369	6,741,800	1,280,906	4,032,828
10559200	5040		IFT TO GENERAL CAPITAL PROJ FD	4,529,807	4,345,006	4,345,006	4,386,272	7,907,887	7,000,000
50				5,236,577	9,749,375	9,749,375	11,128,072	9,188,793	11,032,828
10559200	5381		PROFESSIONAL SERVICES	4,200	0	0	0	0	0
10559200	5382		LEGAL SERVICES	1,621	0	0	67	0	0
52				5,821	0	0	67	0	0
10559200	5630		CAP ALLOC-CAPITAL OUTLAY PROJS	(3,150)	0	0	0	0	0
56				(3,150)	0	0	0	0	0
10559209	5710		GO BOND PRINCIPAL	6,319,921	6,294,163	6,294,163	5,718,938	11,395,334	11,395,334
10559209	5711		GO BOND INTEREST	5,747,138	5,449,987	5,449,987	4,681,720	9,437,763	9,437,763
10559209	5712		GO BOND SERVICE CHARGES	1,700	800	800	52,878	2,000	2,000
10559209	5719		GO BOND REMIT TO ESCROW AGENT	0	2,730,175	2,730,175	0	0	0
10559209	5730		INST FING PRINCIPAL	995,297	1,005,298	1,005,298	0	1,020,298	1,020,298

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10559209	5731		INST FING INTEREST	386,113	381,830	381,830	190,915	361,724	361,724
10559209	5762		GO CP BAN SERVICE CHARGES	14,607	0	0	64,979	0	0
	57			13,464,776	15,862,253	15,862,253	11,227,988	22,217,119	22,217,119
	59			0	0	0	0	0	0
5				18,704,024	25,611,628	25,611,628	22,356,127	31,405,912	33,249,947
592				17,476,166	24,593,853	24,593,853	22,356,127	30,305,912	32,149,947
	51			0	0	0	0	0	0
	52			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				0	0	0	0	0	0
593				0	0	0	0	0	0
10559500	5381		PROFESSIONAL SERVICES	92,500	0	0	48,410	0	0
	52			92,500	0	0	48,410	0	0
	59			0	0	0	0	0	0
5				92,500	0	0	48,410	0	0
595				92,500	0	0	48,410	0	0
	42			0	0	0	0	0	0
	48			0	0	0	0	0	0
4				0	0	0	0	0	0
	52			0	0	0	6,171	0	0
10559700	5570		LAND AND IMPROVEMENTS	1,291,686	0	0	0	0	0
	55			1,291,686	0	0	0	0	0
10559700	5730		INST FING PRINCIPAL	121,434	121,434	121,434	0	121,434	121,434
10559700	5731		INST FING INTEREST	171,768	176,290	176,290	88,145	173,861	173,861
	57			293,202	297,724	297,724	88,145	295,295	295,295
	59			0	0	0	0	0	0
5				1,584,888	297,724	297,724	94,315	295,295	295,295
597				1,584,888	297,724	297,724	94,315	295,295	295,295
	55			0	0	0	0	0	0
10559800	5699		PAYMENTS TO OTHER AGENCIES	667,000	765,865	765,865	765,865	965,500	920,500
	56			667,000	765,865	765,865	765,865	965,500	920,500
5				667,000	765,865	765,865	765,865	965,500	920,500
598				667,000	765,865	765,865	765,865	965,500	920,500
10559900	5699		PAYMENTS TO OTHER AGENCIES	2,000	2,000	2,000	2,000	2,500	2,000
	56			2,000	2,000	2,000	2,000	2,500	2,000
5				2,000	2,000	2,000	2,000	2,500	2,000
599				2,000	2,000	2,000	2,000	2,500	2,000
	42			0	0	0	0	0	0
10461100	4368	1802	FED GRANT-FOR PUBLIC ED/LSA	(46,902)	0	(22,047)	(7,611)	0	0
10461100	4468	1800	ST GRANT-FOR PUBLIC ED	(168,783)	(171,928)	(175,843)	(163,664)	(171,510)	(171,510)
	43			(215,685)	(171,928)	(197,890)	(171,510)	(171,510)	(171,510)
10461100	4510	1800	DEPT SERVICE CHARGES	(110,658)	(72,000)	(72,000)	(102,827)	(115,000)	(115,000)
	45			(110,658)	(72,000)	(72,000)	(102,827)	(115,000)	(115,000)
10461100	4840	1800	MISC REVENUE-CONTR/DONATIONS	(2,410)	0	0	(1,452)	(2,400)	(2,400)
10461100	4840	1801	MISC REVENUE-CONTR/DONATIONS	(15,433)	(9,000)	(9,000)	(25,596)	(15,000)	(15,000)
10461100	4852	1800	MISC REVENUE-DISC REF- E-RATE	0	0	0	(18,205)	0	0
10461100	4890	1800	MISC REVENUE-OVERAGE/SHORTAGE	64	0	0	6	0	0
10461100	4892	1800	MISC REVENUE-NSF CHECK FEE	(80)	0	0	(80)	0	0
	48			(17,859)	(9,000)	(27,205)	(45,327)	(17,400)	(17,400)
4				(344,202)	(252,928)	(297,095)	(319,429)	(303,910)	(303,910)
	50			0	0	0	0	0	0
10561100	5121	1800	SALARIES & WAGES	1,508,095	1,570,045	1,588,951	1,353,519	1,735,581	1,648,457
10561100	5126	1800	SALARIES & WAGES-TEMP AND PART	317,835	321,537	321,537	253,136	318,570	318,570
10561100	5126	1802	SALARIES & WAGES-TEMP AND PART	20,385	0	14,400	10,937	0	0
10561100	5128	1800	TRAVEL ALLOWANCE	5,200	4,800	4,800	4,000	4,800	4,800
10561100	5132	1800	SEPARATION ALLOWANCE	21,206	22,138	22,405	19,048	24,843	23,596
10561100	5134	1800	401-K SUPP RET PLAN -OTHER	75,406	78,502	79,447	66,627	86,795	82,423
10561100	5181	1800	FICA CONTRIBUTIONS	135,942	145,073	146,519	119,119	157,507	150,842
10561100	5181	1802	FICA CONTRIBUTIONS	1,560	0	1,102	837	0	0
10561100	5182	1800	RET CONTRIB - OTHER EMPLOYEES	73,747	76,775	77,700	65,161	84,876	80,616
10561100	5183	1800	HEALTH INSURANCE	208,272	220,800	224,076	178,479	280,900	265,000
10561100	5184	1800	HEALTH INSURANCE - RETIREES	3,096	3,715	3,715	6,111	14,936	14,936
10561100	51841	1800	HEALTH INSURANCE - RETIREES	40,859	41,925	41,925	34,409	41,006	41,006
10561100	5185	1800	UNEMPLOYMENT CLAIMS	477	0	1,091	1,091	0	0

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
10561100	5187	1800	DENTAL INSURANCE	13,817	14,352	14,587	9,888	18,550	17,500
10561100	5188	1800	DENTAL INS - RETIREES UNDER 65	259	310	310	367	853	853
10561100	5190	1800	LIFE INSURANCE - EMPLOYEES	1,402	0	0	2,332	0	0
	51			2,427,557	2,499,972	2,542,565	2,125,575	2,769,217	2,648,599
10561100	5211	1800	CLEANING & JANITORIAL SUPPLIES	135	300	300	0	300	300
10561100	5212	1800	WEARING APPAREL	244	350	350	0	200	200
10561100	5220	1800	FOOD AND PROVISIONS	3,959	3,600	3,600	3,808	4,120	4,120
10561100	5220	1802	FOOD AND PROVISIONS	42	0	0	0	0	0
10561100	5232	1800	AUDIO VISUAL SUPPLIES	71,276	71,100	71,100	57,318	73,130	73,130
10561100	5232	1801	AUDIO VISUAL SUPPLIES	2,325	1,400	1,400	1,540	2,000	2,000
10561100	5232	1802	AUDIO VISUAL SUPPLIES	75	0	1,500	1,540	0	0
10561100	5233	1800	PERIODICALS, BOOKS & OTHER PUB	130,816	195,700	193,495	126,454	266,800	193,800
10561100	5233	1801	PERIODICALS, BOOKS & OTHER PUB	15,189	8,000	14,219	10,252	26,400	26,400
10561100	5233	1802	PERIODICALS, BOOKS & OTHER PUB	6,354	0	6,500	4,301	0	0
10561100	5234	1800	PERIOD. BOOKS & OTH PUB - S.O.	167,290	173,565	173,565	176,251	230,270	230,270
10561100	5239	1800	MEDICAL SUPPLIES AND EQUIPMENT	239	250	250	217	260	260
10561100	5260	1800	PRINTING AND OFFICE SUPPLIES	126,242	134,000	152,205	123,268	237,100	191,421
10561100	5260	1802	PRINTING AND OFFICE SUPPLIES	68	0	750	74	0	0
10561100	5290	1800	TOOLS AND SUPPLIES	1,374	0	0	87	0	0
10561100	5311	1800	TRAVEL	5,850	3,370	3,370	5,312	6,360	6,360
10561100	5312	1800	TRAVEL SUBSISTENCE	172	1,000	1,000	386	700	700
10561100	5321	1800	TELEPHONE AND COMMUNICATIONS	53,001	60,000	60,000	43,297	60,000	60,000
10561100	5321	1801	TELEPHONE AND COMMUNICATIONS	508	600	600	478	600	600
10561100	5325	1800	POSTAGE	8,324	8,200	8,200	8,647	10,500	10,500
10561100	5352	1800	MAINT & REPAIRS-EQUIPMENT	6,092	16,500	16,500	15,213	18,200	18,200
10561100	5352	1800	MAINT & REPAIRS-VEHICLES	2,896	3,290	3,290	2,726	3,590	3,590
10561100	5354	1800	MAINT AGREEMNTS-COMP.SOFTWARE	42,147	41,650	41,650	32,909	42,590	42,590
10561100	5358	1800	MAINT & REPAIRS-VEH INTERDEPT	3,711	3,220	3,220	270	1,103	1,103
10561100	5370	1800	ADVERTISING/EMPL.RECOGNITION	1,439	500	500	2,319	500	500
10561100	5370	1802	ADVERTISING/EMPL.RECOGNITION	312	0	0	0	0	0
10561100	5381	1800	PROFESSIONAL SERVICES	7,724	8,200	8,200	8,653	8,590	8,590
10561100	5381	1802	PROFESSIONAL SERVICES	3,000	0	0	0	0	0
10561100	5383	1800	MEDICAL SERVICES	320	400	400	0	400	400
10561100	5392	1800	LAUNDRY AND DRY CLEANING	12	0	0	0	0	0
10561100	5395	1800	EDUCATION EXPENSES	1,038	1,020	1,020	1,472	1,610	1,610
10561100	5430	1800	RENTAL OF EQUIPMENT	25,154	24,500	24,500	22,066	26,490	26,490
10561100	5450	1800	INSURANCE AND BONDING	25,427	30,513	30,513	28,659	35,651	35,651
10561100	5491	1800	DUES AND MEMBERSHIPS	1,725	1,553	1,553	1,963	1,910	1,910
	52			714,483	792,781	823,750	678,019	1,059,374	940,695
10561100	5510	1800	OFFICE FURNITURE AND EQUIPMENT	16,977	10,000	13,915	0	0	0
10561100	5540	1800	VEHICLES	13,899	0	0	0	0	0
	55			30,876	10,000	13,915	0	65,640	65,640
10561100	5730	1800	INST FING PRINCIPAL	74,719	74,719	74,719	0	74,719	74,719
10561100	5731	1800	INST FING INTEREST	105,690	108,472	108,472	54,236	106,977	106,977
	57			180,408	183,191	183,191	54,236	181,696	181,696
	59			0	0	0	0	0	0
5				3,353,324	3,485,944	3,563,421	2,857,830	4,075,927	3,836,630
611				3,009,123	3,233,016	3,266,326	2,538,401	3,772,017	3,532,720
10461301	4390		FED GRANT-US DOT FED HWY ADMIN	0	0	(25,000)	0	0	0
	43			0	0	(25,000)	0	(5,000)	(5,000)
10461301	4510		DEPT SERVICE CHARGES	(169,108)	(145,400)	(145,400)	(118,279)	(180,000)	(180,000)
10461372	4510		DEPT SERVICE CHARGES	(6,583)	(7,000)	(7,000)	(5,511)	(8,000)	(8,000)
10461371	4510		DEPT SERVICE CHARGES-CAMPING	(119,182)	(108,000)	(108,000)	(89,828)	(130,000)	(130,000)
10461371	4511		DEPT SERVICE CHARGES-ANNUAL CP	(32,440)	(27,000)	(27,000)	(25,962)	(32,000)	(32,000)
10461371	4512		DEPT SERVICE CHARGES-RESRVFTNS	(1,282)	(1,300)	(1,300)	(1,303)	(1,500)	(1,500)
10461371	4570		DEPT SERVICE CHARGES-CONCESSN	(22,797)	(20,000)	(20,000)	(15,590)	(24,000)	(24,000)
10461370	4570		DEPT SERVICE CHARGES-CONCESSN	(14,291)	(17,000)	(17,000)	(11,468)	(17,000)	(17,000)
10461370	4571		DEPT SRV CHRGS-WILDLIFE	(17,833)	(14,000)	(14,000)	(12,406)	(19,000)	(19,000)
	45			(383,516)	(339,700)	(339,700)	(280,347)	(411,500)	(411,500)
	47			0	0	0	0	0	0
10461370	4860		MISC REVENUE-RENT/LEASE INCOME	(1,391)	(1,400)	(1,400)	(847)	(1,300)	(1,300)
10461372	4860		MISC REVENUE-RENT INCOME	(2,000)	0	0	0	0	0
10461371	4890		MISC REVENUE-OVERAGE/SHORTAGE	-6	0	0	(8)	0	0
10461301	4890		MISC REVENUE-OVERAGE/SHORTAGE	26	0	0	14	0	0

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10461370	4890		MISC REVENUE-OVERAGE/SHORTAGE	(39)	0	0	(7)	0	0
	48			(3,388)	(1,400)	(1,400)	(3,306)	(1,300)	(1,300)
4				(386,904)	(341,100)	(366,100)	(283,653)	(417,800)	(417,800)
10561372	5040		IFT TO GENERAL CAPITAL PROJ FD	440,000	0	750,000	0	0	0
	50			440,000	0	750,000	0	1,378,000	1,378,000
10561372	5121		SALARIES & WAGES	24,537	58,610	58,610	45,830	59,625	59,625
10561371	5121		SALARIES & WAGES	101,693	148,601	148,601	114,542	150,759	150,759
10561301	5121		SALARIES & WAGES	316,199	251,928	251,928	201,059	258,630	258,630
10561301	5122		SALARIES & WAGES-OVERTIME	232	1,000	1,000	335	1,000	1,000
10561371	5122		SALARIES & WAGES-OVERTIME	258	500	500	338	500	500
10561372	5126		SALARIES & WAGES-TEMP AND PART	1,538	1,800	1,800	1,521	1,800	1,800
10561371	5126		SALARIES & WAGES-TEMP AND PART	54,573	62,000	62,000	30,252	62,000	62,000
10561301	5126		SALARIES & WAGES-TEMP AND PART	98,404	87,500	87,500	65,197	91,076	91,076
10561301	5128		TRAVEL ALLOWANCE	4,160	3,840	3,840	1,600	4,800	4,800
10561371	5128		TRAVEL ALLOWANCE	1,040	960	960	800	0	0
10561372	5132		SEPARATION ALLOWANCE	345	826	826	696	853	853
10561371	5132		SEPARATION ALLOWANCE	1,433	2,102	2,102	1,642	2,165	2,165
10561301	5132		SEPARATION ALLOWANCE	4,449	3,566	3,566	2,877	3,715	3,715
10561301	5134		401-K SUPP RET PLAN -OTHER	16,412	12,646	12,646	11,980	12,982	12,982
10561371	5134		401-K SUPP RET PLAN -OTHER	5,098	7,455	7,455	5,744	7,563	7,563
10561372	5134		401-K SUPP RET PLAN -OTHER	1,227	2,931	2,931	2,292	2,981	2,981
10561301	5181		FICA CONTRIBUTIONS	31,314	26,337	26,337	20,196	27,196	27,196
10561371	5181		FICA CONTRIBUTIONS	11,642	16,223	16,223	10,719	16,314	16,314
10561372	5181		FICA CONTRIBUTIONS	1,984	4,621	4,621	3,628	4,699	4,699
10561372	5182		RET CONTRIB - OTHER EMPLOYEES	1,200	2,866	2,866	2,241	2,916	2,916
10561371	5182		RET CONTRIB - OTHER EMPLOYEES	4,985	7,291	7,291	5,617	7,397	7,397
10561301	5182		RET CONTRIB - OTHER EMPLOYEES	15,474	12,368	12,368	9,844	12,696	12,696
10561301	5183		HEALTH INSURANCE	37,948	37,440	37,440	25,499	41,340	41,340
10561371	5183		HEALTH INSURANCE	14,825	22,560	22,560	16,812	24,910	24,910
10561372	5183		HEALTH INSURANCE	2,130	7,200	7,200	4,780	7,950	7,950
10561301	5184		HEALTH INSURANCE - RETIREES	3,096	3,175	3,175	3,170	4,184	4,184
10561371	5184		HEALTH INSURANCE - RETIREES	5,238	5,238	5,238	4,615	5,663	5,663
10561301	5185		UNEMPLOYMENT CLAIMS	348	0	161	161	0	0
10561301	5187		DENTAL INSURANCE	2,514	2,434	2,434	1,487	2,730	2,730
10561372	5187		DENTAL INSURANCE	193	468	468	291	525	525
10561371	5187		DENTAL INSURANCE	955	1,466	1,466	909	1,645	1,645
10561301	5188		DENTAL INS - RETIREES UNDER 65	259	310	310	180	284	284
10561371	5189		OTHER FRINGE BENEFITS	187	0	0	268	0	0
10561371	5190		LIFE INSURANCE - EMPLOYEES	89	0	0	200	0	0
10561372	5190		LIFE INSURANCE - EMPLOYEES	23	0	0	77	0	0
10561301	5190		LIFE INSURANCE - EMPLOYEES	292	0	0	349	0	0
	51			766,393	796,802	796,963	599,524	860,621	860,621
10561301	5211		CLEANING & JANITORIAL SUPPLIES	3,077	1,940	1,940	1,836	1,800	1,800
10561372	5211		CLEANING & JANITORIAL SUPPLIES	540	500	500	449	500	500
10561371	5211		CLEANING & JANITORIAL SUPPLIES	870	2,700	2,700	927	2,000	2,000
10561371	5212		WEARING APPAREL	496	500	500	410	300	300
10561301	5212		WEARING APPAREL	3,556	4,000	4,000	2,322	3,000	3,000
10561372	5220		FOOD AND PROVISIONS	1,098	1,355	1,355	1,400	1,400	1,400
10561372	5220		FOOD AND PROVISIONS	692	800	800	1,025	700	700
10561372	5232		AUDIO VISUAL SUPPLIES	200	100	100	0	100	100
10561371	5232		AUDIO VISUAL SUPPLIES	0	100	100	270	100	100
10561301	5232		AUDIO VISUAL SUPPLIES	80	100	100	0	100	100
10561301	5233		PERIODICALS, BOOKS & OTHER PUB	453	200	200	12	100	100
10561372	5235		AGRICULT, ANIMAL SUPP AND EQUIP	569	1,000	1,000	436	1,000	1,000
10561371	5235		AGRICULT, ANIMAL SUPP AND EQUIP	235	2,255	2,255	1,087	2,000	2,000
10561301	5235		AGRICULT, ANIMAL SUPP AND EQUIP	3,187	4,100	4,100	2,698	4,000	4,000
10561301	5239		MEDICAL SUPPLIES AND EQUIPMENT	829	810	810	401	800	800
10561371	5239		MEDICAL SUPPLIES AND EQUIPMENT	0	100	100	0	50	50
10561372	5239		MEDICAL SUPPLIES AND EQUIPMENT	43	50	50	0	50	50
10561372	5260		PRINTING AND OFFICE SUPPLIES	161	300	300	204	500	500
10561371	5260		PRINTING AND OFFICE SUPPLIES	1,681	1,000	1,000	1,236	1,000	1,000
10561301	5260		PRINTING AND OFFICE SUPPLIES	7,469	6,970	6,970	6,645	8,000	8,000
10561371	5270		INVENTORY	10,979	13,000	13,000	6,520	12,000	12,000

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10561370	5270		INVENTORY	9,022	10,000	10,000	7,555	10,000	10,000
10561370	52701		NON-BUDGETARY YR END INVENTORY	(2,438)	0	0	0	0	0
10561371	52701		NON-BUDGETARY YR END INVENTORY	(3,511)	0	0	0	0	0
10561370	5271		PURCHASES FOR RESALE-WILDLIFE	16,931	16,000	16,000	12,240	18,000	18,000
10561370	5290		TOOLS AND SUPPLIES	30	0	0	0	0	0
10561371	5290		TOOLS AND SUPPLIES	10,297	9,000	9,000	5,147	14,400	14,400
10561372	5290		TOOLS AND SUPPLIES	3,512	4,600	4,600	2,003	4,600	4,600
10561301	5290		TOOLS AND SUPPLIES	19,538	17,940	17,940	18,128	25,700	21,200
10561301	5311		TRAVEL	164	100	100	426	200	200
10561372	5311		TRAVEL	92	0	0	23	0	0
10561372	5312		TRAVEL SUBSISTENCE	31	300	300	9	50	50
10561371	5312		TRAVEL SUBSISTENCE	75	250	250	0	100	100
10561301	5312		TRAVEL SUBSISTENCE	336	1,750	1,750	892	1,500	1,500
10561301	5321		TELEPHONE AND COMMUNICATIONS	9,354	9,435	9,435	6,985	9,400	9,400
10561371	5321		TELEPHONE AND COMMUNICATIONS	2,451	3,340	3,340	1,876	3,400	3,400
10561372	5321		TELEPHONE AND COMMUNICATIONS	162	270	270	0	300	300
10561372	5325		POSTAGE	0	600	600	5	500	500
10561371	5325		POSTAGE	574	400	400	313	400	400
10561301	5325		POSTAGE	705	689	689	605	780	780
10561301	5330		UTILITIES	22,404	26,500	26,500	14,685	23,000	23,000
10561371	5330		UTILITIES	25,317	31,750	31,750	15,536	26,000	26,000
10561372	5330		UTILITIES	5,352	5,000	4,000	2,628	5,000	5,000
10561372	5351		MAINT & REPAIRS-BUILDINGS	1,517	400	400	400	400	400
10561371	5351		MAINT & REPAIRS-BUILDINGS	30,221	5,400	5,400	2,083	5,500	5,500
10561301	5351		MAINT & REPAIRS-BUILDINGS	46,691	5,150	5,150	1,845	9,500	9,500
10561301	5352		MAINT & REPAIRS-EQUIPMENT	9,737	8,800	8,800	7,885	9,000	9,000
10561371	5352		MAINT & REPAIRS-EQUIPMENT	3,017	2,000	2,000	903	2,000	2,000
10561370	5352		MAINT & REPAIRS-EQUIPMENT	0	250	250	88	200	200
10561301	5353		MAINT & REPAIRS-VEHICLES	7,063	9,500	9,500	7,230	7,340	7,340
10561301	5356		MAINT & REPAIRS-LAND & IMPRVIS	15,843	15,000	39,358	37,663	15,450	15,450
10561372	5356		MAINT & REPAIRS-LAND & IMPRVIS	2,538	500	500	3,767	1,000	1,000
10561371	5356		MAINT & REPAIRS-LAND & IMPRVIS	4,803	5,665	5,665	3,593	8,500	8,500
10561301	5358		MAINT & REPAIRS-VEH INTERDEPT	10,217	10,561	10,561	4,986	7,300	7,300
10561301	5360		M&R-VEHICLE-NONPREVENTABLES	0	0	1,394	2,520	0	0
10561301	5370		ADVERTISING/EMPL RECOGNITION	1,843	4,900	4,900	3,242	3,500	3,500
10561372	5370		ADVERTISING/EMPL RECOGNITION	150	500	500	576	300	300
10561371	5381		PROFESSIONAL SERVICES	384	9,600	9,600	1,605	5,600	5,600
10561372	5381		PROFESSIONAL SERVICES	31,257	17,000	17,000	0	10,000	10,000
10561301	5381		PROFESSIONAL SERVICES	34,145	21,108	21,108	3,128	21,635	21,635
10561301	5383		MEDICAL SERVICES	535	1,500	1,500	585	1,500	1,500
10561301	5395		EDUCATION EXPENSES	3,825	3,500	3,500	2,293	3,400	3,400
10561371	5395		EDUCATION EXPENSES	119	500	500	140	100	100
10561372	5395		EDUCATION EXPENSES	174	400	400	0	100	100
10561372	5398		TRANSPORTATION	635	1,338	1,338	185	5,325	5,325
10561372	5430		RENTAL OF EQUIPMENT	473	500	500	737	500	500
10561371	5430		RENTAL OF EQUIPMENT	357	500	500	233	3,300	3,300
10561301	5430		RENTAL OF EQUIPMENT	4,151	6,000	6,000	2,847	4,000	4,000
10561301	5450		INSURANCE AND BONDING	12,474	14,969	14,969	14,842	18,460	18,460
10561371	5450		INSURANCE AND BONDING	784	945	945	891	1,110	1,110
10561372	5450		INSURANCE AND BONDING	132	159	159	135	170	170
10561371	5451		INSURANCE DEDUCTIBLE	875	0	0	0	0	0
10561371	5491		DUES AND MEMBERSHIPS	220	300	300	340	350	350
10561372	5491		DUES AND MEMBERSHIPS	105	110	110	190	200	200
10561301	5491		DUES AND MEMBERSHIPS	100	1,100	1,100	1,112	1,000	1,000
52				382,149	328,959	353,711	226,024	378,970	374,470
10561301	5510		OFFICE FURNITURE AND EQUIPMENT	0	0	6,000	0	0	0
10561301	5540		VEHICLES	19,906	0	0	0	79,700	19,700
10561370	5550		OTHER EQUIPMENT	0	20,000	20,000	0	0	0
10561301	5550		OTHER EQUIPMENT	5,759	43,200	43,200	6,438	17,000	17,000
10561371	5550		OTHER EQUIPMENT	4,074	0	25,926	17,489	0	0
10561371	5570		LAND AND IMPROVEMENTS	291,229	0	0	0	0	0
10561301	5570		LAND AND IMPROVEMENTS	183,642	56,250	31,892	26,724	50,865	50,865
10561372	5570		LAND AND IMPROVEMENTS	17,499	15,500	18,400	6,230	0	0

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10561301	5580		BUILDINGS AND IMPROVEMENTS	21,480	0	0	0	0	0
10561371	5580		BUILDINGS AND IMPROVEMENTS	2,051	0	8,609	1,031	0	0
55				545,639	134,950	154,027	57,912	167,265	87,565
10561372	5699		PAYMENTS TO OTHER AGENCIES	214,317	225,000	235,683	211,598	225,000	225,000
10561301	5699		PAYMENTS TO OTHER AGENCIES	0	0	25,000	0	0	0
56				214,317	225,000	260,683	211,598	225,000	225,000
10561373	5710		GO BOND PRINCIPAL	17,500	17,500	17,500	0	17,500	17,500
10561373	5711		GO BOND INTEREST	2,389	1,784	1,784	0	1,178	1,178
10561373	5730		INST FING PRINCIPAL	1,716	1,716	1,716	0	1,716	1,716
10561373	5731		INST FING INTEREST	2,427	2,492	2,492	1,246	2,457	2,457
57				24,033	23,492	23,492	1,246	22,851	22,851
59				0	0	0	0	0	0
5				2,372,531	1,509,203	2,338,876	1,096,303	3,032,707	2,948,507
613				1,985,627	1,168,103	1,972,776	812,650	2,614,907	2,530,707
10561400	5699		PAYMENTS TO OTHER AGENCIES	45,000	45,000	45,000	45,000	55,000	45,000
56				45,000	45,000	45,000	45,000	55,000	45,000
5				45,000	45,000	45,000	45,000	55,000	45,000
614				45,000	45,000	45,000	45,000	55,000	45,000
10461500	4560		DEPT SERVICE CHARGES-RESALE	(952)	(700)	(700)	(514)	(700)	(700)
45				(952)	(700)	(700)	(514)	(700)	(700)
4				(952)	(700)	(700)	(514)	(700)	(700)
10561500	5699		PAYMENTS TO OTHER AGENCIES	5,000	5,000	5,000	3,750	7,000	5,000
56				5,000	5,000	5,000	3,750	7,000	5,000
5				5,000	5,000	5,000	3,750	7,000	5,000
615				5,000	5,000	5,000	3,750	7,000	5,000
10561600	5699		PAYMENTS TO OTHER AGENCIES	4,048	4,300	4,300	3,236	6,300	4,300
56				1,000	0	0	0	2,000	0
5				1,000	0	0	0	2,000	0
616				1,000	0	0	0	2,000	0
52				0	0	0	0	0	0
5				0	0	0	0	0	0
617				0	0	0	0	0	0
52				0	0	0	0	0	0
5				0	0	0	0	0	0
618				0	0	0	0	0	0
10561900	5699		PAYMENTS TO OTHER AGENCIES	5,000	0	5,000	5,000	10,000	5,000
56				5,000	0	5,000	5,000	10,000	5,000
5				5,000	0	5,000	5,000	10,000	5,000
619				5,000	0	5,000	5,000	10,000	5,000
40				0	0	0	0	0	0
42				0	0	0	0	0	0
10491100	4710		GO BOND PROCEEDS	(14,976,804)	0	0	0	0	0
10491100	4711		GO BOND PROCEEDS INTEREST	(36,652)	0	0	0	0	0
10491100	4717		GO BOND PROCEEDS PREMIUM	(281,018)	0	0	0	0	0
47				(15,294,474)	0	0	0	0	0
49				0	0	0	0	0	0
4				(15,294,474)	0	0	0	0	0
10591100	5015		TRNS TO DET.FAC. DEBT RESERVE	209,660	0	0	0	0	0
50				209,660	0	0	0	0	0
10591100	5715		GO BOND ISSUE COSTS	88,280	0	0	122,254	0	0
10591100	5719		GO BOND REMIT TO ESCROW AGENT	15,138,229	0	0	0	0	0
10591100	5731		INST FING INTEREST	(45,360)	0	0	0	0	0
10591100	5765		GO CP BAN ISSUANCE COSTS	205,331	0	0	7,958	8,000	8,000
57				15,386,480	0	0	434,190	8,000	8,000
59				0	0	0	0	0	0
5				15,596,140	0	0	434,190	8,000	8,000
911				301,665	0	0	434,190	8,000	8,000
47				0	0	0	0	0	0
4				0	0	0	0	0	0
10591200	5765		GO CP BAN ISSUANCE COSTS	2,117	0	0	925	1,000	1,000
57				2,117	0	0	925	1,000	1,000
59				0	0	0	0	0	0
5				2,117	0	0	925	1,000	1,000
912				2,117	0	0	925	1,000	1,000

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10592000	5920		CONTINGENCY	0	500,000	317,908	0	500,000	500,000
	59			0	500,000	317,908	0	500,000	500,000
5				0	500,000	317,908	0	500,000	500,000
920				0	500,000	317,908	0	500,000	500,000
10593000	5121		SALARIES & WAGES	0	(100,038)	(100,038)	0	1,014,631	1,014,631
10593000	5122		SALARIES & WAGES-OVERTIME	0	(736)	(736)	0	0	0
10593000	5126		SALARIES & WAGES-TEMP AND PART	0	(5,074)	(5,074)	0	0	0
10593000	5132		SEPARATION ALLOWANCE	0	(1,421)	(1,421)	0	0	0
10593000	5134		401-K SUPP RET PLAN -OTHER	0	(5,038)	(5,038)	0	0	0
10593000	5181		FICA CONTRIBUTIONS	0	(8,098)	(8,098)	0	187,225	187,225
10593000	5182		RET CONTRIB - OTHER EMPLOYEES	0	(4,928)	(4,928)	0	0	0
10593000	5183		HEALTH INSURANCE	0	111,650	0	0	0	0
10593000	5184		HEALTH INSURANCE - RETIREES	0	0	111,650	0	0	0
10593000	5185		UNEMPLOYMENT CLAIMS	0	50,000	4,513	0	50,000	50,000
	51			0	36,317	(9,170)	0	1,251,856	1,251,856
10593000	5358		MAINT & REPAIRS-VEH INTERDEPT	0	50,000	16,553	0	50,000	50,000
10593000	5450		INSURANCE AND BONDING	0	0	5,313	5,313	0	0
	52			0	50,000	21,866	5,313	50,000	50,000
	55			0	0	0	0	0	0
5				0	86,317	12,696	5,313	1,301,856	1,301,856
930				0	86,317	12,696	5,313	1,301,856	1,301,856
4	40			0	0	0	0	0	0
	50			0	0	0	0	0	0
5				0	0	0	0	0	0
980				0	0	0	0	0	0
10499100	4991		FUND BALANCE APPROPRIATED	0	(5,210,653)	(8,263,524)	0	(8,264,950)	(8,842,748)
	49			0	(5,210,653)	(8,263,524)	0	(8,264,950)	(8,842,748)
4				0	(5,210,653)	(8,263,524)	0	(8,264,950)	(8,842,748)
991				0	(5,210,653)	(8,263,524)	0	(8,264,950)	(8,842,748)
10				1,645,417	0	0	(4,071,964)	0	0
23493000	4810		INVESTMENT EARNINGS	(1,452)	(1,572)	(1,572)	0	(2,806)	(2,806)
23493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	195	0	0	485	0	0
23493000	4816		INVESTMENT EARNINGS (C2)	302	(1,209)	(1,209)	0	(1,103)	(1,103)
	48			(954)	(2,781)	(2,781)	485	(3,909)	(3,909)
4				(954)	(2,781)	(2,781)	485	(3,909)	(3,909)
930				(954)	(2,781)	(2,781)	485	(3,909)	(3,909)
	40			0	0	0	0	0	0
	50			0	0	0	0	0	0
5				0	0	0	0	0	0
980				0	0	0	0	0	0
	49			0	0	0	0	0	0
4				0	0	0	0	0	0
23599100	5991		CONTRIBUTION TO FUND BALANCE	0	2,781	2,781	0	3,909	3,909
	59			0	2,781	2,781	0	3,909	3,909
5				0	2,781	2,781	0	3,909	3,909
991				0	2,781	2,781	0	3,909	3,909
23				(954)	0	0	485	0	0
24493000	4810		INVESTMENT EARNINGS	(629)	0	0	0	0	0
24493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	916	0	0	0	0	0
24493000	4816		INVESTMENT EARNINGS (C2)	(397)	0	0	0	0	0
	48			(109)	0	0	0	0	0
4				(109)	0	0	0	0	0
930				(109)	0	0	0	0	0
24598000	5064		TRNS TO WATER/SEWER CPO	187,656	0	0	0	0	0
	50			187,656	0	0	0	0	0
5				187,656	0	0	0	0	0
980				187,656	0	0	0	0	0
	49			0	0	0	0	0	0
4				0	0	0	0	0	0
	59			0	0	0	0	0	0
5				0	0	0	0	0	0
991				0	0	0	0	0	0

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24				187,547	0	0	0	0	0
25493000	4810		INVESTMENT EARNINGS	(47,806)	(51,549)	(51,549)	0	(87,824)	(87,824)
25493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	6,406	0	0	15,890	0	0
25493000	4816		INVESTMENT EARNINGS (C2)	10,504	(39,650)	(39,650)	0	(34,530)	(34,530)
	48			(30,696)	(91,199)	(91,199)	15,890	(122,354)	(122,354)
4				(30,696)	(91,199)	(91,199)	15,890	(122,354)	(122,354)
930				(30,696)	(91,199)	(91,199)	15,890	(122,354)	(122,354)
25547200	5299	1	MISCELLANEOUS	(197,029)	0	0	0	0	0
	52			(197,029)	0	0	0	0	0
5				(197,029)	0	0	0	0	0
472				(197,029)	0	0	0	0	0
	40			0	0	0	0	0	0
4				0	0	0	0	0	0
25598000	5066		TRNS TO SOLID WASTE FUND	0	250,000	250,000	250,000	0	0
	50			0	250,000	250,000	250,000	0	0
5				0	250,000	250,000	250,000	0	0
980				0	250,000	250,000	250,000	0	0
25499100	4991		FUND BALANCE APPROPRIATED	0	(158,801)	(158,801)	0	0	0
	49			0	(158,801)	(158,801)	0	0	0
4				0	(158,801)	(158,801)	0	0	0
5				0	0	0	0	122,354	122,354
991				0	0	0	0	122,354	122,354
25				(227,725)	0	0	265,980	0	0
33493000	4810		INVESTMENT EARNINGS	(21,500)	(23,407)	(23,407)	0	(43,190)	(43,190)
33493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	2,986	0	0	7,174	0	0
33493000	4816		INVESTMENT EARNINGS (C2)	4,852	(18,004)	(18,004)	0	(16,980)	(16,980)
	48			(13,661)	(41,411)	(41,411)	7,174	(60,170)	(60,170)
4				(13,661)	(41,411)	(41,411)	7,174	(60,170)	(60,170)
930				(13,661)	(41,411)	(41,411)	7,174	(60,170)	(60,170)
33443200	4162		911 CHARGES	(797,724)	(800,000)	(800,000)	(632,354)	(791,000)	(791,000)
33443209	4162		911 CHARGES	(187,481)	(183,000)	(183,000)	(159,221)	(198,040)	(198,040)
	41			(985,204)	(983,000)	(983,000)	(791,575)	(989,040)	(989,040)
4				(985,204)	(983,000)	(983,000)	(791,575)	(989,040)	(989,040)
	50			0	0	0	0	0	0
33543200	5121		SALARIES & WAGES	115,024	149,282	149,282	87,470	155,460	155,460
33543200	5128		TRAVEL ALLOWANCE	5,200	4,800	4,800	2,400	4,800	4,800
33543200	5132		SEPARATION ALLOWANCE	1,617	2,105	2,105	1,250	2,230	2,230
33543200	5134		401-K SUPP RET PLAN -OTHER	5,751	7,464	7,464	4,373	7,770	7,770
33543200	5181		FICA CONTRIBUTIONS	8,928	11,788	11,788	6,572	12,260	12,260
33543200	5182		RET CONTRIB - OTHER EMPLOYEES	5,625	7,300	7,300	4,277	7,600	7,600
33543200	5183		HEALTH INSURANCE	12,285	19,200	19,200	10,771	21,200	21,200
33543200	5187		DENTAL INSURANCE	818	1,248	1,248	572	1,400	1,400
33543200	5190		LIFE INSURANCE - EMPLOYEES	103	0	0	150	0	0
	51			155,351	203,187	203,187	117,836	212,720	212,720
33543200	5211		CLEANING & JANITORIAL SUPPLIES	70	0	0	0	0	0
33543200	5212		WEARING APPAREL	5,360	3,500	3,500	3,054	3,500	3,500
33543200	5260		PRINTING AND OFFICE SUPPLIES	29,578	3,000	3,000	2,116	3,090	3,090
33543200	5290		TOOLS AND SUPPLIES	5,262	2,500	2,500	2,702	2,580	2,580
33543200	5311		TRAVEL	371	1,000	1,000	352	1,000	1,000
33543200	5312		TRAVEL SUBSISTENCE	1,078	1,000	1,000	0	1,000	1,000
33543200	5321		TELEPHONE AND COMMUNICATIONS	127,488	153,516	153,516	101,113	122,000	122,000
33543209	5321		TELEPHONE AND COMMUNICATIONS	2,034	10,680	10,680	5,084	6,110	6,110
33543200	5325		POSTAGE	145	160	160	48	170	170
33543200	5351		MAINT & REPAIRS-BUILDINGS	0	250	250	0	0	0
33543200	5352		MAINT & REPAIRS-EQUIPMENT	45,298	32,788	32,788	25,794	45,000	45,000
33543209	5352		MAINT & REPAIRS-EQUIPMENT	14,460	28,920	28,920	24,099	29,790	29,790
33543200	5354		MAINT AGREEMNTS-COMP SOFTWARE	24,127	15,000	15,000	15,200	30,560	30,560
33543200	5370		ADVERTISING/EMPL RECOGNITION	38	0	0	1,810	200	200
33543200	5381		PROFESSIONAL SERVICES	1,990	1,500	1,500	45	1,500	1,500
33543200	5395		EDUCATION EXPENSES	478	510	510	0	510	510
33543200	5430		RENTAL OF EQUIPMENT	144,131	143,148	131,148	107,458	131,000	131,000
33543209	5430		RENTAL OF EQUIPMENT	15,440	30,888	30,888	25,733	31,650	31,650
33543200	5450		INSURANCE AND BONDING	871	1,046	1,046	846	1,060	1,060

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
33543200	5491		DUES AND MEMBERSHIPS	220	175	175	175	190	190
	52			418,437	429,581	417,581	315,631	410,910	410,910
33543200	5510		OFFICE FURNITURE AND EQUIPMENT	145,395	36,000	66,800	41,554	0	40,000
33543200	5550		OTHER EQUIPMENT	198,521	440,000	985,982	278,380	0	0
	55			343,916	476,000	1,052,782	319,934	0	40,000
	59			0	0	0	0	0	0
5				917,704	1,108,768	1,673,550	753,400	623,630	663,630
432				(67,500)	125,768	690,550	(38,175)	(365,410)	(325,410)
33593000	5121		SALARIES & WAGES	0	4,571	4,571	0	6,218	6,218
33593000	5132		SEPARATION ALLOWANCE	0	64	64	0	0	0
33593000	5134		401-K SUPP RET PLAN -OTHER	0	229	229	0	0	0
33593000	5181		FICA CONTRIBUTIONS	0	350	350	0	1,180	1,180
33593000	5182		RET CONTRIB-- OTHER EMPLOYEES	0	224	224	0	0	0
	51			0	5,438	5,438	0	7,398	7,398
	52			0	0	0	0	0	0
5				0	5,438	5,438	0	7,398	7,398
930				0	5,438	5,438	0	7,398	7,398
	40			0	0	0	0	0	0
	4			0	0	0	0	0	0
980				0	0	0	0	0	0
33499100	4991		FUND BALANCE APPROPRIATED	0	(89,795)	(654,577)	0	0	0
	49			0	(89,795)	(654,577)	0	0	0
	4			0	(89,795)	(654,577)	0	0	0
5				0	0	0	0	418,182	378,182
991				0	0	0	0	418,182	378,182
33				0	(89,795)	(654,577)	0	418,182	378,182
	33			(81,161)	0	0	(31,001)	0	0
36400400	4502		DEPT PERMIT CHARGES-FIRE FEES	(81,596)	(89,500)	(89,500)	(89,861)	(97,000)	(97,000)
	45			(81,596)	(89,500)	(89,500)	(89,861)	(97,000)	(97,000)
	4			(81,596)	(89,500)	(89,500)	(89,861)	(97,000)	(97,000)
36500400	5699		PAYMENTS TO OTHER AGENCIES	83,418	89,500	89,500	89,500	97,000	97,000
	56			83,418	89,500	89,500	89,500	97,000	97,000
	5			83,418	89,500	89,500	89,500	97,000	97,000
	004			1,822	0	0	(361)	0	0
36401100	4502		DEPT PERMIT CHARGES-FIRE FEES	(48,425)	(47,890)	(47,890)	(49,296)	(51,825)	(51,825)
	45			(48,425)	(47,890)	(47,890)	(49,296)	(51,825)	(51,825)
	4			(48,425)	(47,890)	(47,890)	(49,296)	(51,825)	(51,825)
36501100	5699		PAYMENTS TO OTHER AGENCIES	50,140	47,890	47,890	47,890	51,825	51,825
	56			50,140	47,890	47,890	47,890	51,825	51,825
	5			50,140	47,890	47,890	47,890	51,825	51,825
	011			1,715	0	0	(1,406)	0	0
36401200	4502		DEPT PERMIT CHARGES-FIRE FEES	(163,995)	(171,433)	(171,433)	(181,130)	(180,000)	(180,000)
	45			(163,995)	(171,433)	(171,433)	(181,130)	(180,000)	(180,000)
	4			(163,995)	(171,433)	(171,433)	(181,130)	(180,000)	(180,000)
36501200	5699		PAYMENTS TO OTHER AGENCIES	168,787	171,433	171,433	171,433	180,000	180,000
	56			168,787	171,433	171,433	171,433	180,000	180,000
	5			168,787	171,433	171,433	171,433	180,000	180,000
	012			4,792	0	0	(9,697)	0	0
36401400	4502		DEPT PERMIT CHARGES-FIRE FEES	(115,439)	(115,546)	(115,546)	(118,756)	(124,081)	(124,081)
	45			(115,439)	(115,546)	(115,546)	(118,756)	(124,081)	(124,081)
	4			(115,439)	(115,546)	(115,546)	(118,756)	(124,081)	(124,081)
36501400	5699		PAYMENTS TO OTHER AGENCIES	116,320	115,546	115,546	115,546	124,081	124,081
	56			116,320	115,546	115,546	115,546	124,081	124,081
	5			116,320	115,546	115,546	115,546	124,081	124,081
	014			881	0	0	(3,210)	0	0
36401600	4502		DEPT PERMIT CHARGES-FIRE FEES	(76,858)	(69,658)	(69,658)	(69,929)	(72,000)	(72,000)
	45			(76,858)	(69,658)	(69,658)	(69,929)	(72,000)	(72,000)
	4			(76,858)	(69,658)	(69,658)	(69,929)	(72,000)	(72,000)
36501600	5699		PAYMENTS TO OTHER AGENCIES	77,680	69,658	69,658	69,658	72,000	72,000
	56			77,680	69,658	69,658	69,658	72,000	72,000
	5			77,680	69,658	69,658	69,658	72,000	72,000
	016			822	0	0	(271)	0	0
36401800	4502		DEPT PERMIT CHARGES-FIRE FEES	(31,055)	(31,217)	(31,217)	(31,366)	(31,100)	(31,100)
	45			(31,055)	(31,217)	(31,217)	(31,366)	(31,100)	(31,100)

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
36501800	5699		PAYMENTS TO OTHER AGENCIES	(31,055)	(31,217)	(31,217)	(31,366)	(31,100)	(31,100)
	56			31,090	31,217	31,217	31,217	31,100	31,100
	5			31,090	31,217	31,217	31,217	31,100	31,100
	018			35	0	0	(149)	0	0
36402000	4502		DEPT PERMIT CHARGES-FIRE FEES	(48,393)	(55,395)	(55,395)	(55,509)	(55,666)	(55,666)
	45			(48,393)	(55,395)	(55,395)	(55,509)	(55,666)	(55,666)
	4			(48,393)	(55,395)	(55,395)	(55,509)	(55,666)	(55,666)
36502000	5699		PAYMENTS TO OTHER AGENCIES	48,393	55,395	55,395	55,395	55,666	55,666
	56			48,393	55,395	55,395	55,395	55,666	55,666
	5			48,393	55,395	55,395	55,395	55,666	55,666
020				0	0	0	(114)	0	0
36402400	4502		DEPT PERMIT CHARGES-FIRE FEES	(52,924)	(51,881)	(51,881)	(51,376)	(54,091)	(54,091)
	45			(52,924)	(51,881)	(51,881)	(51,376)	(54,091)	(54,091)
	4			(52,924)	(51,881)	(51,881)	(51,376)	(54,091)	(54,091)
36502400	5699		PAYMENTS TO OTHER AGENCIES	54,750	51,881	51,881	51,109	54,091	54,091
	56			54,750	51,881	51,881	51,109	54,091	54,091
	5			54,750	51,881	51,881	51,109	54,091	54,091
024				1,826	0	0	(267)	0	0
36402800	4502		DEPT PERMIT CHARGES-FIRE FEES	(43,565)	(45,045)	(45,045)	(45,279)	(47,890)	(47,890)
	45			(43,565)	(45,045)	(45,045)	(45,279)	(47,890)	(47,890)
	4			(43,565)	(45,045)	(45,045)	(45,279)	(47,890)	(47,890)
36502800	5699		PAYMENTS TO OTHER AGENCIES	44,870	45,045	45,045	45,045	47,890	47,890
	56			44,870	45,045	45,045	45,045	47,890	47,890
	5			44,870	45,045	45,045	45,045	47,890	47,890
028				1,305	0	0	(234)	0	0
36403000	4502		DEPT PERMIT CHARGES-FIRE FEES	(68,688)	(68,682)	(68,682)	(69,970)	(73,756)	(73,756)
	45			(68,688)	(68,682)	(68,682)	(69,970)	(73,756)	(73,756)
	4			(68,688)	(68,682)	(68,682)	(69,970)	(73,756)	(73,756)
36503000	5699		PAYMENTS TO OTHER AGENCIES	72,160	68,682	68,682	68,682	73,756	73,756
	56			72,160	68,682	68,682	68,682	73,756	73,756
	5			72,160	68,682	68,682	68,682	73,756	73,756
030				3,472	0	0	(1,288)	0	0
36403200	4502		DEPT PERMIT CHARGES-FIRE FEES	(127,192)	(127,106)	(127,106)	(131,550)	(122,561)	(122,561)
	45			(127,192)	(127,106)	(127,106)	(131,550)	(122,561)	(122,561)
	4			(127,192)	(127,106)	(127,106)	(131,550)	(122,561)	(122,561)
36503200	5699		PAYMENTS TO OTHER AGENCIES	129,033	127,106	127,106	127,106	122,561	122,561
	56			129,033	127,106	127,106	127,106	122,561	122,561
	5			129,033	127,106	127,106	127,106	122,561	122,561
032				1,841	0	0	(4,444)	0	0
36403400	4502		DEPT PERMIT CHARGES-FIRE FEES	(56,892)	(60,376)	(60,376)	(60,310)	(62,500)	(62,500)
	45			(56,892)	(60,376)	(60,376)	(60,310)	(62,500)	(62,500)
	4			(56,892)	(60,376)	(60,376)	(60,310)	(62,500)	(62,500)
36503400	5699		PAYMENTS TO OTHER AGENCIES	57,500	60,376	60,376	60,376	62,500	62,500
	56			57,500	60,376	60,376	60,376	62,500	62,500
	5			57,500	60,376	60,376	60,376	62,500	62,500
034				608	0	0	66	0	0
36403600	4502		DEPT PERMIT CHARGES-FIRE FEES	(17,149)	(20,650)	(20,650)	(20,981)	(38,772)	(38,772)
	45			(17,149)	(20,650)	(20,650)	(20,981)	(38,772)	(38,772)
	4			(17,149)	(20,650)	(20,650)	(20,981)	(38,772)	(38,772)
36503600	5699		PAYMENTS TO OTHER AGENCIES	16,461	20,650	20,650	20,650	38,772	38,772
	56			16,461	20,650	20,650	20,650	38,772	38,772
	5			16,461	20,650	20,650	20,650	38,772	38,772
036				(688)	0	0	(331)	0	0
36403800	4502		DEPT PERMIT CHARGES-FIRE FEES	(109,878)	(121,157)	(121,157)	(119,308)	(143,768)	(143,768)
	45			(109,878)	(121,157)	(121,157)	(119,308)	(143,768)	(143,768)
	4			(109,878)	(121,157)	(121,157)	(119,308)	(143,768)	(143,768)
36503800	5699		PAYMENTS TO OTHER AGENCIES	114,125	121,157	121,157	119,120	143,768	143,768
	56			114,125	121,157	121,157	119,120	143,768	143,768
	5			114,125	121,157	121,157	119,120	143,768	143,768
038				4,247	0	0	(188)	0	0
36404000	4502		DEPT PERMIT CHARGES-FIRE FEES	(188,797)	(193,671)	(193,671)	(200,073)	(218,160)	(218,160)
	45			(188,797)	(193,671)	(193,671)	(200,073)	(218,160)	(218,160)
	4			(188,797)	(193,671)	(193,671)	(200,073)	(218,160)	(218,160)

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
36504000	5699		PAYMENTS TO OTHER AGENCIES	190,710	193,671	193,671	193,671	218,160	218,160
	56			190,710	193,671	193,671	193,671	218,160	218,160
5				190,710	193,671	193,671	193,671	218,160	218,160
040				1,913	0	0	(6,402)	0	0
36404200	4502		DEPT PERMIT CHARGES-FIRE FEES	(2,478)	0	0	(422)	0	0
	45			(2,478)	0	0	(422)	0	0
4				(2,478)	0	0	(422)	0	0
36504200	5699		PAYMENTS TO OTHER AGENCIES	775	0	0	0	0	0
	56			775	0	0	0	0	0
042				775	0	0	0	0	0
	042			(1,703)	0	0	(422)	0	0
36404400	4502		DEPT PERMIT CHARGES-FIRE FEES	(83,469)	(80,119)	(80,119)	(82,640)	(86,506)	(86,506)
	45			(83,469)	(80,119)	(80,119)	(82,640)	(86,506)	(86,506)
4				(83,469)	(80,119)	(80,119)	(82,640)	(86,506)	(86,506)
36504400	5699		PAYMENTS TO OTHER AGENCIES	86,300	80,119	80,119	80,119	86,506	86,506
	56			86,300	80,119	80,119	80,119	86,506	86,506
5				86,300	80,119	80,119	80,119	86,506	86,506
044				2,831	0	0	(2,521)	0	0
36				25,720	0	0	(31,241)	0	0
37410100	4110		AD VALOREM TAXES	(270,021)	(311,787)	(311,787)	(318,082)	(361,201)	(361,201)
37410100	4111		AD VALOREM TAXES - AUTO	(16,537)	0	0	(25,624)	0	0
37410100	4120		AD VALOREM LATE LISTING	(80)	(55)	(55)	(77)	0	0
37410100	4140		AD VALOREM INTEREST	(840)	(635)	(635)	(610)	0	0
37410100	4141		AD VALOREM INTEREST - AUTO	(31)	(15)	(15)	(67)	0	0
	41			(287,508)	(312,492)	(312,492)	(344,460)	(361,201)	(361,201)
101				(287,508)	(312,492)	(312,492)	(344,460)	(361,201)	(361,201)
37410200	4110		AD VALOREM TAXES	0	(3,000)	(3,000)	(2,627)	0	0
37410200	4111		AD VALOREM TAXES - AUTO	0	(500)	(500)	(781)	0	0
	41			0	(3,500)	(3,500)	(3,618)	0	0
4				0	(3,500)	(3,500)	(3,618)	0	0
102				0	(3,500)	(3,500)	(3,618)	0	0
37423000	4150		LOCAL SALES TAX-1 CENT	0	(40,128)	(40,128)	(27,421)	(124,662)	(124,662)
37423000	4151		LOCAL SALES TAX-1/2 CENT (40)	0	(23,519)	(23,519)	(14,173)	0	0
37423000	4152		LOCAL SALES TAX-1/2 CENT (42)	0	(23,325)	(23,325)	(14,061)	0	0
37423000	4153		LOCAL SALES TAX-1/2 CENT (44)	0	(19,416)	(19,416)	(12,475)	0	0
	41			0	(106,388)	(106,388)	(68,130)	(124,662)	(124,662)
4				0	(106,388)	(106,388)	(68,130)	(124,662)	(124,662)
230				0	(106,388)	(106,388)	(68,130)	(124,662)	(124,662)
37543400	5630		PAYMENTS TO OTHER GOV UNITS	287,596	422,380	422,380	414,791	517,213	517,213
	56			287,596	422,380	422,380	414,791	517,213	517,213
5				287,596	422,380	422,380	414,791	517,213	517,213
434				287,596	422,380	422,380	414,791	517,213	517,213
	49			0	0	0	0	(31,350)	(31,350)
4				0	0	0	0	(31,350)	(31,350)
991				0	0	0	0	(31,350)	(31,350)
37				88	0	0	(1,418)	0	0
38410100	4110		AD VALOREM TAXES	(350,424)	(543,060)	(543,060)	(496,555)	(559,006)	(559,006)
38410100	4111		AD VALOREM TAXES - AUTO	(46,332)	0	0	(49,054)	0	0
38410100	4120		AD VALOREM LATE LISTING	(221)	(185)	(185)	(281)	0	0
38410100	4140		AD VALOREM INTEREST	(712)	(595)	(595)	(789)	0	0
38410100	4141		AD VALOREM INTEREST - AUTO	(208)	(170)	(170)	(187)	0	0
	41			(397,898)	(544,010)	(544,010)	(546,866)	(559,006)	(559,006)
4				(397,898)	(544,010)	(544,010)	(546,866)	(559,006)	(559,006)
101				(397,898)	(544,010)	(544,010)	(546,866)	(559,006)	(559,006)
38410200	4110		AD VALOREM TAXES	(2,676)	(2,375)	(2,375)	(2,499)	0	0
38410200	4111		AD VALOREM TAXES - AUTO	(2,639)	(2,230)	(2,230)	(2,886)	0	0
38410200	4120		AD VALOREM LATE LISTING	(12)	(10)	(10)	(27)	0	0
38410200	4140		AD VALOREM INTEREST	(250)	(195)	(195)	(224)	0	0
38410200	4141		AD VALOREM INTEREST - AUTO	(181)	(150)	(150)	(183)	0	0
	41			(5,758)	(4,960)	(4,960)	(5,820)	0	0
4				(5,758)	(4,960)	(4,960)	(5,820)	0	0
102				(5,758)	(4,960)	(4,960)	(5,820)	0	0
38423000	4150		LOCAL SALES TAX-1 CENT	(58,015)	(58,400)	(58,400)	(40,478)	(196,558)	(196,558)

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38423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(31,011)	(34,229)	(34,229)	(20,922)	0	0
38423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(30,748)	(33,946)	(33,946)	(20,757)	0	0
38423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(27,134)	(28,257)	(28,257)	(18,416)	0	0
	41			(146,907)	(154,832)	(154,832)	(100,573)	(196,558)	(196,558)
	4			(146,907)	(154,832)	(154,832)	(100,573)	(196,558)	(196,558)
	42			0	0	0	0	0	0
	4			0	0	0	0	0	0
	251			0	0	0	0	0	0
38543400	5630		PAYMENTS TO OTHER GOV UNITS	557,400	718,400	718,400	716,285	778,400	778,400
	56			557,400	718,400	718,400	716,285	778,400	778,400
	5			557,400	718,400	718,400	716,285	778,400	778,400
	434			557,400	718,400	718,400	716,285	778,400	778,400
38499100	4991		FUND BALANCE APPROPRIATED	0	(14,598)	(14,598)	0	(22,836)	(22,836)
	49			0	(14,598)	(14,598)	0	(22,836)	(22,836)
	4			0	(14,598)	(14,598)	0	(22,836)	(22,836)
	59			0	0	0	0	0	0
	5			0	0	0	0	0	0
991				0	(14,598)	(14,598)	0	(22,836)	(22,836)
38				6,837	0	0	63,026	0	0
39410100	4110		AD VALOREM TAXES	(348,677)	(490,694)	(490,694)	(527,241)	(469,078)	(469,078)
39410100	4111		AD VALOREM TAXES - AUTO	(38,486)	0	0	(45,910)	0	0
39410100	4120		AD VALOREM LATE LISTING	(1,383)	(1,185)	(1,185)	(855)	0	0
39410100	4140		AD VALOREM INTEREST	(726)	(575)	(575)	(795)	0	0
39410100	4141		AD VALOREM INTEREST - AUTO	(166)	(135)	(135)	(176)	0	0
	41			(389,439)	(492,589)	(492,589)	(574,977)	(469,078)	(469,078)
	4			(389,439)	(492,589)	(492,589)	(574,977)	(469,078)	(469,078)
	101			(2,994)	(1,985)	(1,985)	(2,577)	0	0
39410200	4110		AD VALOREM TAXES	(2,005)	(1,735)	(1,735)	(2,349)	0	0
39410200	4111		AD VALOREM TAXES - AUTO	(52)	(45)	(45)	(17)	0	0
39410200	4120		AD VALOREM LATE LISTING	(278)	(235)	(235)	(205)	0	0
39410200	4140		AD VALOREM INTEREST	(147)	(120)	(120)	(144)	0	0
39410200	4141		AD VALOREM INTEREST - AUTO	(5,476)	(4,120)	(4,120)	(5,293)	0	0
	4			(5,476)	(4,120)	(4,120)	(5,293)	0	0
	102			(5,476)	(4,120)	(4,120)	(5,293)	0	0
39423000	4150		LOCAL SALES TAX-1 CENT	(56,751)	(56,377)	(56,377)	(39,173)	(205,223)	(205,223)
39423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(30,639)	(33,043)	(33,043)	(20,247)	0	0
39423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(30,374)	(32,770)	(32,770)	(20,088)	0	0
39423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(26,682)	(27,278)	(27,278)	(17,822)	0	0
	41			(144,446)	(149,468)	(149,468)	(97,329)	(205,223)	(205,223)
	4			(144,446)	(149,468)	(149,468)	(97,329)	(205,223)	(205,223)
	230			(144,446)	(149,468)	(149,468)	(97,329)	(205,223)	(205,223)
	4			0	0	0	0	0	0
	42			0	0	0	0	0	0
	4			0	0	0	0	0	0
	251			0	0	0	0	0	0
39543400	5630		PAYMENTS TO OTHER GOV UNITS	606,626	651,137	651,137	651,137	768,614	768,614
	56			606,626	651,137	651,137	651,137	768,614	768,614
	5			606,626	651,137	651,137	651,137	768,614	768,614
	434			606,626	651,137	651,137	651,137	768,614	768,614
39499100	4991		FUND BALANCE APPROPRIATED	0	(4,960)	(4,960)	0	(94,313)	(94,313)
	49			0	(4,960)	(4,960)	0	(94,313)	(94,313)
	4			0	(4,960)	(4,960)	0	(94,313)	(94,313)
	59			0	0	0	0	0	0
	5			0	0	0	0	0	0
991				0	(4,960)	(4,960)	0	(94,313)	(94,313)
39				67,264	0	0	(28,462)	0	0
	43			0	0	0	0	0	0
61493000	4680		NEW ACCOUNT FEES	(121,225)	(125,830)	(125,830)	(121,450)	(143,920)	(143,920)
61493000	4690		LATE PAYMENT PENALTIES	(300,860)	(250,800)	(250,800)	(274,455)	(338,070)	(338,070)
61493000	4692		RESTORATION OF SERVICE CHR	(196,750)	(156,600)	(156,600)	(130,550)	(156,420)	(156,420)
	46			(618,855)	(533,230)	(533,230)	(532,455)	(638,410)	(638,410)
61493000	4810		INVESTMENT EARNINGS	(362,818)	(447,570)	(447,570)	62,502	(1,200,000)	(1,200,000)
61493000	4812		INVESTMENT EARNINGS-REV BONDS	(126,616)	0	0	(104,899)	0	0

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61493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(6,599)	0	0	186,119	0	0
61493000	4816		INVESTMENT EARNINGS (C2)	122,655	(344,254)	(344,254)	0	0	0
61493000	4819	1	INVEST IN JOINT VENT-GAIN/LOSS	94,052	0	0	19,507	0	0
61493000	4820		MISC REVENUE-SALE OF PROPERTY	(25,480)	0	0	(401,642)	(75,000)	(75,000)
61493000	4821	1	GAIN/LOSS-DISPOSAL OF ASSETS	48,348	0	0	174,863	0	0
61493000	4845	1	MISC REV-CAPITAL CONTRIBUTIONS	(12,476,798)	0	0	0	0	0
61493000	4850		MISC REVENUE-INSURANCE REFUNDS	(53,461)	0	0	0	(10,600)	(10,600)
61493000	4860		MISC REVENUE-RENT INCOME	(1,598)	(1,600)	(1,600)	(1,598)	(1,700)	(1,700)
61493000	4890		MISC REVENUE-OVERAGE/SHORTAGE	754	0	0	0	0	0
61493000	4892		MISC REVENUE-NSF CHECK FEE	(2,100)	(1,500)	(1,500)	(2,120)	(2,120)	(2,120)
61493000	4895		MISC REVENUE-OTHER MISC	(1,826)	(1,000)	(1,000)	(16,750)	(1,060)	(1,060)
	48			(12,791,488)	(795,924)	(795,924)	(84,019)	(1,290,480)	(1,290,480)
				(13,410,343)	(1,329,154)	(1,329,154)	(616,474)	(1,928,890)	(1,928,890)
930				(13,410,343)	(1,329,154)	(1,329,154)	(616,474)	(1,928,890)	(1,928,890)
	42			0	0	0	0	0	0
61471185	4326		FED GRANT-U.S. EPA-ASSESSMENT	(115,000)	0	0	0	0	0
	43			(115,000)	0	0	0	0	0
61471185	4540		DEPT SRV CHRGS-RESTITUTION	(269)	0	0	0	0	0
	45			(269)	0	0	0	0	0
61471185	4610		SERVICE CHARGES-WATER	(7,974,287)	(7,600,000)	(7,600,000)	(7,476,054)	(9,111,670)	(9,111,670)
61471186	4610		SERVICE CHARGES-SEWER/COUNTY	(5,822,770)	(5,750,000)	(5,750,000)	(5,920,677)	(7,169,000)	(7,169,000)
61471187	4610		SERVICE CHARGES	(909,057)	(990,000)	(990,000)	(814,667)	(958,800)	(958,800)
61471185	4610	1	SERVICE CHARGES	(207,328)	0	0	757,362	0	0
61471186	4610	1	SERVICE CHARGES	(100,502)	0	0	506,207	0	0
61471187	4610	1	SERVICE CHARGES	43,953	0	0	44,394	0	0
61471186	4613		SERVICE-FAIRFIELD REV DEDUCT	(60,314)	0	0	0	0	0
61471186	4630		TAP FEES-ALL SEWER CUSTOMERS	(5,183,121)	(3,650,000)	(3,650,000)	(5,382,738)	(5,342,790)	(5,342,790)
61471185	4630		TAP FEES-WATER	(1,633,443)	(1,600,000)	(1,600,000)	(1,724,352)	(1,653,470)	(1,653,470)
61471187	4632		CAP/TAP FEES-MARSHVILLE/MONROE	(23,850)	(10,000)	(10,000)	(23,850)	(30,000)	(30,000)
61471186	4634		CAPTAP-6MILE	1,800	0	0	0	0	0
61471186	4656		COLL/MGMT FEE-FAIRFIELD	(2,276)	0	0	0	0	0
	46			(21,871,196)	(19,600,000)	(19,600,000)	(20,256,050)	(24,265,730)	(24,265,730)
	48			0	0	0	(11,313)	0	0
61571101	5121		SALARIES & WAGES	(21,986,465)	(19,600,000)	(19,600,000)	(20,267,363)	(24,265,730)	(24,265,730)
61571186	5121		SALARIES & WAGES	632,126	641,883	641,883	539,372	691,336	691,336
61571185	5121		SALARIES & WAGES	1,146,571	1,184,872	1,184,872	971,958	1,243,885	1,230,879
61571187	5121		SALARIES & WAGES	1,005,225	1,075,563	1,075,563	862,652	1,211,948	1,172,929
61571101	5121	1	SALARIES & WAGES	46,937	44,992	44,992	39,427	45,893	45,893
61571186	5121	1	SALARIES & WAGES	3,864	0	0	0	0	0
61571185	5121	1	SALARIES & WAGES	4,843	0	0	0	0	0
61571185	5121	1	SALARIES & WAGES	9,195	0	0	0	0	0
61571187	5121	1	SALARIES & WAGES	1,505	0	0	0	0	0
61571187	5122		SALARIES & WAGES-OVERTIME	2,966	8,000	8,000	2,277	8,500	8,500
61571185	5122		SALARIES & WAGES-OVERTIME	62,862	108,000	108,000	65,862	100,000	100,000
61571186	5122		SALARIES & WAGES-OVERTIME	108,957	121,500	121,500	71,217	100,000	100,000
61571101	5122		SALARIES & WAGES-OVERTIME	13,292	26,000	23,632	5,031	15,000	15,000
61571101	5126		SALARIES & WAGES-TEMP AND PART	2,166	0	0	0	0	0
61571186	5126		SALARIES & WAGES-TEMP AND PART	4,254	8,000	8,000	3,026	8,000	8,000
61571185	5126		SALARIES & WAGES-TEMP AND PART	673	0	0	0	0	0
61571101	5128		TRAVEL ALLOWANCE	4,680	4,320	6,520	3,993	6,520	6,520
61571101	5132		SEPARATION ALLOWANCE	9,072	9,417	9,417	7,781	10,107	10,107
61571187	5132		SEPARATION ALLOWANCE	702	747	747	596	778	778
61571185	5132		SEPARATION ALLOWANCE	15,015	16,547	16,547	13,271	18,774	18,216
61571186	5132		SEPARATION ALLOWANCE	17,648	18,420	18,420	14,871	19,231	19,045
61571101	5132	1	SEPARATION ALLOWANCE	52	0	0	30	0	0
61571187	5132	1	SEPARATION ALLOWANCE	20	0	0	3	0	0
61571185	5132	1	SEPARATION ALLOWANCE	124	0	0	49	0	0
61571186	5132	1	SEPARATION ALLOWANCE	65	0	0	60	0	0
61571186	5134		401-K SUPP RET PLAN-OTHER	62,777	65,319	65,319	52,018	67,195	66,544
61571185	5134		401-K SUPP RET PLAN-OTHER	53,405	58,678	58,678	46,401	65,598	63,647
61571187	5134		401-K SUPP RET PLAN-OTHER	2,495	2,650	2,650	2,085	2,720	2,720
61571101	5134		401-K SUPP RET PLAN-OTHER	32,271	33,394	33,394	27,220	35,317	35,317
61571186	5134	1	401-K SUPP RET PLAN-OTHER	242	0	0	0	0	0
61571185	5134	1	401-K SUPP RET PLAN-OTHER	460	0	0	0	0	0

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61571187	5134	1	401-K SUPP RET PLAN -OTHER	75	0	0	0	0	0
61571101	5134	1	401-K SUPP RET PLAN -OTHER	193	0	0	0	0	0
61571186	5181	1	FICA CONTRIBUTIONS	94,724	100,549	100,549	78,422	103,419	102,424
61571185	5181	1	FICA CONTRIBUTIONS	80,713	89,778	89,778	70,447	100,364	97,379
61571187	5181	1	FICA CONTRIBUTIONS	3,574	4,054	4,054	2,932	4,161	4,161
61571101	5181	1	FICA CONTRIBUTIONS	47,746	51,424	51,592	40,017	54,533	54,533
61571186	5181	1	FICA CONTRIBUTIONS	371	0	0	0	0	0
61571185	5181	1	FICA CONTRIBUTIONS	703	0	0	0	0	0
61571187	5181	1	FICA CONTRIBUTIONS	115	0	0	0	0	0
61571101	5181	1	FICA CONTRIBUTIONS	296	0	0	0	0	0
61571101	5182	1	RET CONTRIB - OTHER EMPLOYEES	31,562	32,659	32,659	26,621	34,540	34,540
61571187	5182	1	RET CONTRIB - OTHER EMPLOYEES	2,440	2,591	2,591	2,039	2,660	2,660
61571185	5182	1	RET CONTRIB - OTHER EMPLOYEES	52,228	57,387	57,387	45,404	64,155	62,247
61571186	5182	1	RET CONTRIB - OTHER EMPLOYEES	61,395	63,882	63,882	50,874	65,716	65,080
61571101	5182	1	RET CONTRIB - OTHER EMPLOYEES	189	0	0	0	0	0
61571187	5182	1	RET CONTRIB - OTHER EMPLOYEES	74	0	0	0	0	0
61571185	5182	1	RET CONTRIB - OTHER EMPLOYEES	450	0	0	0	0	0
61571186	5182	1	RET CONTRIB - OTHER EMPLOYEES	237	0	0	0	0	0
61571186	5183	1	HEALTH INSURANCE	149,412	175,200	175,200	133,991	198,750	196,100
61571185	5183	1	HEALTH INSURANCE	141,191	168,000	168,000	120,132	201,400	193,450
61571187	5183	1	HEALTH INSURANCE	7,340	7,200	7,200	7,203	7,950	7,950
61571101	5184	1	HEALTH INSURANCE	62,220	76,080	76,080	58,467	94,605	94,605
61571101	5184	1	HEALTH INSURANCE - RETIREES	17,676	17,790	17,790	21,270	21,500	21,500
61571101	5184	1	HEALTH INSURANCE - RETIREES	6,629	8,730	8,730	6,507	16,000	16,000
61571185	5185	1	UNEMPLOYMENT CLAIMS	637	0	8,522	8,522	0	0
61571101	5187	1	DENTAL INSURANCE	4,260	4,945	4,945	3,206	6,250	6,250
61571186	5187	1	DENTAL INSURANCE	9,979	11,388	11,388	7,359	13,130	12,955
61571187	5187	1	DENTAL INSURANCE	390	468	468	312	525	525
61571185	5187	1	DENTAL INSURANCE	9,462	10,920	10,920	6,849	13,300	12,775
61571101	5188	1	DENTAL INS. - RETIREES UNDER 65	864	440	440	1,164	1,710	1,710
61571186	5190	1	LIFE INSURANCE - EMPLOYEES	1,031	0	0	1,671	0	0
61571187	5190	1	LIFE INSURANCE - EMPLOYEES	41	0	0	65	0	0
61571185	5190	1	LIFE INSURANCE - EMPLOYEES	911	0	0	1,496	0	0
61571101	5190	1	LIFE INSURANCE - EMPLOYEES	574	0	0	941	0	0
51				4,034,167	4,311,787	4,320,309	3,434,972	4,655,470	4,582,275
61571101	5211		CLEANING & JANITORIAL SUPPLIES	0	100	100	33	100	100
61571185	5211		CLEANING & JANITORIAL SUPPLIES	903	510	510	398	530	530
61571187	5211		CLEANING & JANITORIAL SUPPLIES	10,025	15,610	15,610	0	7,800	7,800
61571186	5211		CLEANING & JANITORIAL SUPPLIES	140,149	200,000	200,000	73,312	150,000	150,000
61571186	5212		WEARING APPAREL	7,253	8,000	8,000	6,793	8,545	8,545
61571185	5212		WEARING APPAREL	5,953	8,100	8,100	4,696	7,705	7,095
61571101	5212		WEARING APPAREL	66	100	100	95	100	100
61571101	5220		FOOD AND PROVISIONS	2,079	3,050	3,050	808	550	550
61571185	5220		FOOD AND PROVISIONS	43	720	1,210	1,473	1,500	1,500
61571187	5220		FOOD AND PROVISIONS	0	450	450	0	450	450
61571186	5232		FOOD AND PROVISIONS	0	600	1,175	1,175	1,500	1,500
61571187	5232		AUDIO VISUAL SUPPLIES	241	210	210	72	200	200
61571185	5232		AUDIO VISUAL SUPPLIES	0	100	100	0	100	100
61571101	5232		AUDIO VISUAL SUPPLIES	0	100	100	0	100	100
61571101	5233		PERIODICALS, BOOKS & OTHER PUB	248	300	300	0	300	300
61571185	5233		PERIODICALS, BOOKS & OTHER PUB	0	500	500	165	500	500
61571187	5233		PERIODICALS, BOOKS & OTHER PUB	0	100	100	0	100	100
61571186	5233		PERIODICALS, BOOKS & OTHER PUB	655	620	620	49	500	500
61571186	5235		AGRICULT, ANIMAL SUPP AND EQUIP	3,278	3,590	3,590	758	3,500	3,500
61571185	5235		AGRICULT, ANIMAL SUPP AND EQUIP	704	470	470	452	1,000	1,000
61571185	5239		MEDICAL SUPPLIES AND EQUIPMENT	1,467	620	620	716	700	700
61571186	5239		MEDICAL SUPPLIES AND EQUIPMENT	1,564	1,540	1,540	1,585	1,590	1,590
61571187	5239		MEDICAL SUPPLIES AND EQUIPMENT	0	250	250	0	250	250
61571101	5239		MEDICAL SUPPLIES AND EQUIPMENT	155	150	150	177	200	200
61571187	5240	1	CONSTRUCTION SUPPLIES	(13,801)	0	0	0	0	0
61571186	5240	1	CONSTRUCTION SUPPLIES	(31,135)	0	0	0	0	0
61571185	5240	1	CONSTRUCTION SUPPLIES	(57,848)	0	0	0	0	0
61571185	5260		PRINTING AND OFFICE SUPPLIES	10,815	25,000	25,000	17,446	22,312	20,562

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61571186	5260		PRINTING AND OFFICE SUPPLIES	10,940	15,380	15,380	11,208	17,840	16,090
61571187	5260		PRINTING AND OFFICE SUPPLIES	0	100	100	0	100	100
61571101	5260		PRINTING AND OFFICE SUPPLIES	20,516	24,540	24,540	12,018	30,280	30,280
61571185	5271		PURCHASES FOR RESALE-CATAWBA	1,257,377	1,193,220	1,193,220	1,033,089	1,513,868	1,513,868
61571185	5272		PURCHASES FOR RESALE-CMUD	12,215	10,000	10,000	462	10,000	10,000
61571185	5273		PURCHASE FOR RESALE-ANSON	507,526	539,230	539,230	426,922	541,970	541,970
61571185	5276		PURCHASES FOR RESALE - MONROE	0	10,000	10,000	11,904	10,000	10,000
61571185	5290		TOOLS AND SUPPLIES	45,896	90,000	89,510	38,192	94,010	94,010
61571187	5290		TOOLS AND SUPPLIES	2,184	5,000	5,000	5,129	5,000	5,000
61571186	5290		TOOLS AND SUPPLIES	194,507	125,000	128,742	115,086	138,460	138,460
61571101	5290		TOOLS AND SUPPLIES	303	360	360	1,171	370	370
61571186	5299		MISCELLANEOUS	1,705	0	0	0	0	0
61571185	5311		TRAVEL	0	100	100	653	100	100
61571187	5311		TRAVEL	0	100	100	0	100	100
61571186	5311		TRAVEL	0	200	200	10	200	200
61571101	5311		TRAVEL	1,410	1,530	1,530	704	1,570	1,570
61571101	5312		TRAVEL SUBSISTENCE	1,539	2,450	2,450	2,450	2,510	2,510
61571186	5312		TRAVEL SUBSISTENCE	3,082	4,080	4,080	2,747	4,100	4,100
61571187	5312		TRAVEL SUBSISTENCE	0	960	960	0	960	960
61571185	5312		TRAVEL SUBSISTENCE	1,910	7,200	7,200	1,587	7,200	7,200
61571185	5321		TELEPHONE AND COMMUNICATIONS	23,161	25,700	25,700	17,237	30,200	29,720
61571187	5321		TELEPHONE AND COMMUNICATIONS	3,755	4,950	4,950	2,605	3,700	3,700
61571186	5321		TELEPHONE AND COMMUNICATIONS	43,696	54,020	54,020	45,466	55,040	55,040
61571101	5321		TELEPHONE AND COMMUNICATIONS	6,286	6,070	6,070	5,071	7,440	7,440
61571101	5325		POSTAGE	285	660	660	134	500	500
61571186	5325		POSTAGE	241	2,500	2,500	480	1,000	1,000
61571187	5325		POSTAGE	0	50	50	0	50	50
61571185	5325		POSTAGE	88,698	120,000	120,000	94,143	128,600	128,600
61571185	5330		UTILITIES	148,314	159,000	159,000	131,048	210,225	210,225
61571187	5330		UTILITIES	83,137	94,090	94,090	63,979	87,550	87,550
61571186	5330		UTILITIES	475,570	477,000	477,000	388,020	478,950	478,950
61571101	5351		MAINT & REPAIRS-BUILDINGS	0	230	230	0	240	240
61571186	5351		MAINT & REPAIRS-BUILDINGS	0	2,500	2,500	3,030	2,500	2,500
61571187	5351		MAINT & REPAIRS-BUILDINGS	0	1,000	1,000	4,425	4,560	4,560
61571185	5351		MAINT & REPAIRS-BUILDINGS	0	2,000	2,000	64	1,000	1,000
61571185	5352		MAINT & REPAIRS-EQUIPMENT	37,793	41,140	41,140	24,415	42,370	42,370
61571187	5352		MAINT & REPAIRS-EQUIPMENT	30,753	30,900	27,450	6,541	9,980	9,980
61571186	5352		MAINT & REPAIRS-EQUIPMENT	267,054	286,900	286,900	256,674	307,800	307,800
61571101	5352		MAINT & REPAIRS-EQUIPMENT	1,485	2,000	2,000	1,254	2,000	2,000
61571101	5353		MAINT & REPAIRS-VEHICLES	1,078	1,511	1,511	1,075	1,500	1,500
61571186	5353		MAINT & REPAIRS-VEHICLES	61,025	68,332	68,332	60,590	83,860	83,860
61571187	5353		MAINT & REPAIRS-VEHICLES	311	1,645	1,645	0	0	0
61571185	5353		MAINT & REPAIRS-VEHICLES	63,225	72,112	72,112	60,051	87,550	83,850
61571101	5354		MAINT AGREEMTS-COMP SOFTWARE	18,975	30,110	30,110	21,709	31,910	31,910
61571186	5356		MAINT & REPAIRS-LAND & IMPRVY	43,471	55,000	55,000	33,757	55,000	55,000
61571187	5356		MAINT & REPAIRS-LAND & IMPRVY	0	1,200	1,200	137	1,200	1,200
61571185	5356		MAINT & REPAIRS-LAND & IMPRVY	177,150	204,080	204,080	134,458	182,310	182,310
61571101	5357		MAINT & REPAIRS-K CORP ALLOC	40,574	44,290	44,290	27,437	41,150	41,150
61571101	5358		MAINT & REPAIRS-VEH INTERDEPT	1,069	1,505	1,505	351	1,400	1,400
61571185	5358		MAINT & REPAIRS-VEH INTERDEPT	86,438	66,728	66,728	29,913	64,100	64,100
61571187	5358		MAINT & REPAIRS-VEH INTERDEPT	0	2,000	2,000	0	0	0
61571186	5358		MAINT & REPAIRS-VEH INTERDEPT	67,319	64,932	64,932	37,635	72,200	72,200
61571186	5359		MAINT & REPAIRS-VEH INT-PREVAC	4,255	4,584	4,584	5,473	0	0
61571185	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	3,330	0	1,166	1,382	0	0
61571185	5360		M&R-VEHICLE-NONPREVENTABLES	9,189	0	0	0	0	0
61571187	5370		ADVERTISING/EMPL RECOGNITION	0	50	50	163	150	150
61571186	5370		ADVERTISING/EMPL RECOGNITION	1,487	2,050	2,050	643	1,600	1,600
61571185	5370		ADVERTISING/EMPL RECOGNITION	225	620	620	2,263	7,000	7,000
61571101	5370		ADVERTISING/EMPL RECOGNITION	493	100	100	194	1,700	1,700
61571101	5381		PROFESSIONAL SERVICES	12,015	63,025	64,525	7,461	20,000	20,000
61571185	5381		PROFESSIONAL SERVICES	209,413	175,420	180,175	75,629	136,950	136,950
61571186	5381		PROFESSIONAL SERVICES	260,731	245,500	245,500	213,699	300,000	300,000
61571187	5381		PROFESSIONAL SERVICES	11,556	20,500	20,500	3,244	24,280	24,280
61571187	5382		LEGAL SERVICES	0	100	100	0	100	100

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61571186	5382		LEGAL SERVICES	1,250	0	0	0	0	0
61571185	5382		LEGAL SERVICES	0	1,000	1,000	0	1,000	1,000
61571101	5383		MEDICAL SERVICES	140	150	150	0	150	150
61571185	5383		MEDICAL SERVICES	140	1,030	1,030	0	1,000	1,000
61571186	5383		MEDICAL SERVICES	505	1,030	1,030	238	1,000	1,000
61571187	5390		SEWER TREATMENT-REGULAR	425,476	527,880	527,880	339,835	462,710	462,710
61571186	5390		SEWER TREATMENT-REGULAR	115,246	141,600	141,600	116,145	148,620	148,620
61571186	5391		SEWER TREATMENT-EXPANSION	205,462	205,460	205,460	102,728	205,460	205,460
61571187	5391		SEWER TREATMENT-EXPANSION	128,953	140,680	140,680	105,507	140,680	140,680
61571187	5392		LAUNDRY AND DRY CLEANING	673	884	884	506	880	880
61571186	5392		LAUNDRY AND DRY CLEANING	13,168	16,500	16,500	10,884	14,350	14,350
61571185	5392		LAUNDRY AND DRY CLEANING	13,603	14,420	14,420	11,166	13,910	13,910
61571101	5392		LAUNDRY AND DRY CLEANING	0	100	100	0	100	100
61571101	5393		TEMPORARY HELP SERVICES	5,999	15,380	15,380	1,114	2,500	2,500
61571186	5395		EDUCATION EXPENSES	3,718	5,000	5,000	2,670	3,000	3,000
61571187	5395		EDUCATION EXPENSES	0	1,040	1,040	0	1,000	1,000
61571185	5395		EDUCATION EXPENSES	2,947	3,060	3,060	3,413	4,000	4,000
61571101	5395		EDUCATION EXPENSES	1,348	1,530	1,530	2,798	2,500	2,500
61571185	5410		RENTAL OF REAL PROPERTY	0	600	600	0	500	500
61571186	5430		RENTAL OF EQUIPMENT	4,776	10,250	10,250	3,962	10,000	10,000
61571187	5430		RENTAL OF EQUIPMENT	0	2,500	2,500	96	2,500	2,500
61571185	5430		RENTAL OF EQUIPMENT	1,590	2,200	2,200	0	1,000	1,000
61571101	5430		RENTAL OF EQUIPMENT	6,077	7,293	7,293	6,444	8,020	8,020
61571185	5450		INSURANCE AND BONDING	23,951	28,741	28,741	26,548	33,030	33,030
61571187	5450		INSURANCE AND BONDING	1,706	2,047	2,047	1,602	2,000	2,000
61571186	5450		INSURANCE AND BONDING	23,569	28,283	28,283	27,862	34,660	34,660
61571186	5451		INSURANCE DEDUCTIBLE	2,255	0	0	0	0	0
61571185	5451		INSURANCE DEDUCTIBLE	15,915	0	0	17,782	0	0
61571185	5491		DUES AND MEMBERSHIPS	2,687	3,590	3,590	2,177	3,000	3,000
61571101	5491		DUES AND MEMBERSHIPS	643	670	670	340	700	700
61571186	5491		DUES AND MEMBERSHIPS	17,996	21,530	21,530	15,493	20,000	20,000
61571187	5491		DUES AND MEMBERSHIPS	20	260	260	25	260	260
61571186	5492	1	UNCOLLECTIBLE ACCOUNTS	53,364	0	0	0	0	0
61571185	5492	1	UNCOLLECTIBLE ACCOUNTS	139,771	0	0	0	0	0
52				5,640,540	5,918,618	5,966,822	4,339,307	6,196,765	6,188,475
61571185	5510		OFFICE FURNITURE AND EQUIPMENT	0	91,847	91,847	0	52,500	0
61571186	5540		VEHICLES	221,483	157,000	169,994	61,706	341,500	230,000
61571185	5540		VEHICLES	135,013	206,000	206,000	74,564	125,000	25,000
61571185	5550		OTHER EQUIPMENT	160,165	116,500	116,500	90,901	104,000	0
61571101	5550		OTHER EQUIPMENT	0	0	97,750	17,000	0	0
61571186	5550		OTHER EQUIPMENT	164,270	106,100	106,100	23,713	284,500	48,000
61571186	5570		LAND AND IMPROVEMENTS	65,829	0	0	0	0	0
61571185	5570		LAND AND IMPROVEMENTS	16,704	299,504	299,504	0	0	0
61571185	5580		BUILDINGS AND IMPROVEMENTS	0	105,000	105,000	1,014	35,000	35,000
61571186	5580		BUILDINGS AND IMPROVEMENTS	0	40,000	40,000	6,046	35,000	35,000
61571187	5580		BUILDINGS AND IMPROVEMENTS	0	31,000	31,000	0	85,000	85,000
61571186	5592		CAPITAL LEGAL, LAND, EASEMENTS	22,142	0	0	3,725	0	0
61571185	5592		CAPITAL LEGAL, LAND, EASEMENTS	7,971	0	0	(24,249)	0	0
61571186	5597	1	DEPRECIATION EXPENSE	2,562,266	0	0	0	0	0
61571185	5597	1	DEPRECIATION EXPENSE	1,799,600	0	0	0	0	0
61571101	5597	1	DEPRECIATION EXPENSE	0	0	0	0	0	0
61571185	5599	1	CONSTR/CAPITAL OUTLAY-GAAP	(319,853)	0	0	(97,126)	0	0
61571186	5599	1	CONSTR/CAPITAL OUTLAY-GAAP	(473,723)	0	0	(30,482)	0	0
55				4,468,498	1,152,951	1,263,695	126,812	1,157,450	500,450
61571185	5630		PAYMENTS TO OTHER GOV UNITS	164,153	164,154	164,154	164,153	164,160	164,160
56				164,153	164,154	164,154	164,153	164,160	164,160
61571101	5791	1	CAPITALIZED INTEREST	(274)	0	0	0	0	0
57				(274)	0	0	0	0	0
59				0	0	0	0	0	0
5				14,307,084	11,547,510	11,704,980	8,065,246	12,173,845	11,435,360
711				(7,679,381)	(8,052,490)	(7,895,020)	(12,202,117)	(12,091,885)	(12,830,370)
61491300	4713	2	GO BOND REFUND GAIN AMOR TIZATN	(6,657)	0	0	0	0	0
61491300	4717	2	GO BOND PROCEEDS PREM AMORT	(320)	0	0	0	0	0

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	47			(6,977)	0	0	0	0	0
	49			0	0	0	0	0	0
4				(6,977)	0	0	0	0	0
61591300	5710		GO BOND PRINCIPAL	2,069,263	2,069,263	2,069,263	1,949,263	1,976,370	1,976,370
61591300	5710	1	GO BOND PRINCIPAL DEFERRED	2,066,976	2,069,263	2,069,263	1,949,263	1,976,370	1,976,370
61591300	5710	2	GO BOND DEFEASANCE AMORTIZATN	(2,056,976)	0	0	0	0	0
61591300	5711		GO BOND INTEREST	95,283	0	0	0	0	0
61591300	5711	1	GO BOND INTEREST ACCRUAL	675,157	577,782	577,782	556,537	476,627	476,627
61591300	5711	2	GO BOND ISSUE COSTS AMORTIZATN	(20,453)	0	0	0	0	0
61591300	5715		REV BOND SERVICE CHARGES	13,957	10,000	10,000	0	0	0
61591300	5722		CAPITALIZED INTEREST	(686,827)	0	0	0	0	0
	57			77,117	2,657,045	2,657,045	2,505,800	2,462,997	2,462,997
	59			0	0	0	0	0	0
5				77,117	2,657,045	2,657,045	2,505,800	2,462,997	2,462,997
913				70,139	2,657,045	2,657,045	2,505,800	2,462,997	2,462,997
61491400	4710		GO BOND PROCEEDS	(3,303,196)	0	0	0	0	0
61491400	4710	1	GO BOND PROCEEDS DEFERRED	3,303,196	0	0	0	0	0
61491400	4711		GO BOND PROCEEDS INTEREST	(8,084)	0	0	0	0	0
61491400	4711	1	GO BOND PROCEEDS INT DEFERRED	8,084	0	0	0	0	0
61491400	4713	2	GO BOND REFUND GAIN AMORTIZATN	(1,333)	0	0	0	0	0
61491400	4717		GO BOND PROCEEDS PREMIUM	(61,980)	0	0	0	0	0
61491400	4717	1	GO BOND PROCEEDS PREM DEFERRED	61,980	0	0	0	0	0
61491400	4717	2	GO BOND PROCEEDS PREM AMORT	(94)	0	0	0	0	0
	47			(1,427)	0	0	0	0	0
	49			0	0	0	0	0	0
4				(1,427)	0	0	0	0	0
61591400	5710		GO BOND PRINCIPAL	911,803	866,575	866,575	641,800	714,924	714,924
61591400	5710	1	GO BOND PRINCIPAL DEFERRED	(911,803)	0	0	0	0	0
61591400	5710	2	GO BOND DEFEASANCE AMORTIZATN	30,770	0	0	0	0	0
61591400	5711		GO BOND INTEREST	330,199	286,217	286,217	179,568	206,538	206,538
61591400	5711	1	GO BOND INTEREST ACCRUAL	(9,357)	0	0	0	0	0
61591400	5715		GO BOND ISSUE COSTS	19,457	0	0	1,571	0	0
61591400	5715	1	GO BOND ISSUE COSTS DEFERRED	(19,457)	0	0	0	0	0
61591400	5715	2	GO BOND ISSUE COSTS AMORTIZATN	2,003	0	0	0	0	0
61591400	5719		GO BOND REMIT TO ESCROW AGENT	3,338,799	0	0	0	0	0
61591400	5719	1	GO BOND REMIT TO ESCROW DEFERD	(3,338,799)	0	0	0	0	0
61591400	5740		ST.S.S.LOAN PRINCIPAL	233,697	233,697	233,697	233,697	233,697	233,697
61591400	5740	1	ST.S.S.LOAN PRINCIPAL DEFERRED	(233,697)	0	0	0	0	0
61591400	5741		ST.S.S.LOAN INTEREST	112,221	104,206	104,206	104,205	96,190	96,190
61591400	5741	1	ST.S.S.LOAN INTEREST ACCRUAL	(1,307)	0	0	0	0	0
61591400	5791	1	CAPITALIZED INTEREST	(277,645)	0	0	0	0	0
	57			186,883	1,490,695	1,490,695	1,160,890	1,251,349	1,251,349
	59			0	0	0	0	0	0
5				186,883	1,490,695	1,490,695	1,160,890	1,251,349	1,251,349
914				185,456	1,490,695	1,490,695	1,160,890	1,467,349	1,467,349
61491501	4727	2	REV BOND PROCEEDS PREM AMORT	(28,706)	0	0	0	0	0
	47			(28,706)	0	0	0	0	0
4				(28,706)	0	0	0	0	0
61591501	5720		REV BOND PRINCIPAL	745,000	785,000	785,000	800,000	800,000	800,000
61591501	5720	1	REV BOND PRINCIPAL DEFERRED	(745,000)	785,000	785,000	810,000	810,000	810,000
61591502	5720	1	REV BOND DEFEASANCE AMORTIZATN	264,132	0	0	0	0	0
61591502	5721		REV BOND INTEREST	608,966	603,115	603,115	301,971	580,431	580,431
61591502	5721	1	REV BOND INTEREST ACCRUAL	1,288,260	1,313,964	1,313,964	656,962	1,298,264	1,298,264
61591501	5721	1	REV BOND INTEREST ACCRUAL	1,031	0	0	0	0	0
61591501	5721	1	REV BOND INTEREST ACCRUAL	5,254	0	0	0	0	0
61591502	5722		REV BOND SERVICE CHARGES	2,748	0	0	915	3,750	3,750
61591502	5725	2	REV BOND ISSUE COST AMORTIZATN	33,770	0	0	47,018	70,000	70,000
61591501	5725	2	REV BOND ISSUE COST AMORTIZATN	20,922	0	0	0	0	0
61591502	5727	2	REV BOND DISCOUNT AMORTIZATION	25,559	0	0	0	0	0
	57			11,220	0	0	0	0	0
	59			2,261,861	3,487,079	3,487,079	1,006,886	3,562,445	3,562,445
				0	0	0	0	0	0

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5				2,261,861	3,487,079	3,487,079	1,006,886	3,562,445	3,562,445
	915			2,233,155	3,487,079	3,487,079	1,006,886	3,562,445	3,562,445
	61592000	5920	CONTINGENCY	0	52,000	24,201	0	0	0
		59		0	52,000	24,201	0	0	0
	5			0	52,000	24,201	0	0	0
	920			0	52,000	24,201	0	0	0
61593000	5121		SALARIES & WAGES	0	117,892	117,892	0	130,642	130,642
61593000	5122		SALARIES & WAGES-OVERTIME	0	10,540	10,540	0	0	0
61593000	5126		SALARIES & WAGES-TEMP AND PART	0	320	320	0	0	0
61593000	5132		SEPARATION ALLOWANCE	0	1,811	1,811	0	0	0
61593000	5134		401-K SUPP RET PLAN-OTHER	0	6,422	6,422	0	0	0
61593000	5181		FICA CONTRIBUTIONS	0	9,850	9,850	0	24,748	24,748
61593000	5182		RET CONTRIB--OTHER EMPLOYEES	0	6,280	6,280	0	0	0
	51			0	153,115	153,115	0	155,390	155,390
	52			0	0	0	0	0	0
5				0	153,115	153,115	0	155,390	155,390
	930			0	153,115	153,115	0	155,390	155,390
	4			0	0	0	0	0	0
	40			0	0	0	0	0	0
61598000	5064		TRNS TO WATER/SEWER CPO	12,218,168	10,000,000	10,000,000	10,000,000	17,500,000	17,500,000
	50			12,218,168	10,000,000	10,000,000	10,000,000	17,500,000	17,500,000
5				12,218,168	10,000,000	10,000,000	10,000,000	17,500,000	17,500,000
	980			12,218,168	10,000,000	10,000,000	10,000,000	17,500,000	17,500,000
	49			0	0	0	0	0	0
4				0	0	0	0	0	0
	990			0	0	0	0	0	0
61499100	4991		FUND BALANCE APPROPRIATED	0	(8,458,290)	(8,587,961)	0	(11,127,406)	(10,388,921)
	49			0	(8,458,290)	(8,587,961)	0	(11,127,406)	(10,388,921)
4				0	(8,458,290)	(8,587,961)	0	(11,127,406)	(10,388,921)
991				0	(8,458,290)	(8,587,961)	0	(11,127,406)	(10,388,921)
61				(6,382,806)	0	0	1,854,984	0	0
66493000	4810		INVESTMENT EARNINGS	(24,338)	(26,070)	(26,070)	0	(75,000)	(75,000)
66493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	3,023	0	0	8,108	0	0
66493000	4816		INVESTMENT EARNINGS (C2)	5,637	(20,052)	(20,052)	0	0	0
66493000	4820		MISC REVENUE-SALE OF PROPERTY	100	0	0	0	0	0
66493000	4821	1	GAIN/LOSS-DISPOSAL OF ASSETS	1,525	0	0	14,783	0	0
66493000	4895		MISC REVENUE-OTHER MISC	(792)	0	0	0	0	0
	48			(14,846)	(46,122)	(46,122)	22,890	(75,000)	(75,000)
	49			0	0	0	0	0	0
4				(14,846)	(46,122)	(46,122)	22,890	(75,000)	(75,000)
	930			(14,846)	(46,122)	(46,122)	22,890	(75,000)	(75,000)
66447281	4163		SCRAP TIRE DISPOSAL TAX	0	0	0	0	0	0
66447281	4164		WHITE GOODS DISPOSAL TAX	(132,414)	(123,000)	(123,000)	(75,455)	(139,010)	(139,010)
	41			(50,721)	(50,000)	(50,000)	(30,132)	(54,470)	(54,470)
	43			(183,135)	(173,000)	(173,000)	(105,587)	(193,480)	(193,480)
66447281	4540		DEPT SRV CHRGS-RESTITUTION	(25)	0	0	0	0	(1,247,608)
	45			(25)	0	0	0	0	0
66447281	4600		VEHICLE PERMIT FEES	(3,363)	(7,000)	(7,000)	(5,850)	(6,050)	(6,050)
66447281	4650		TIPPING FEES-LF SCALEHOUSE	(2,374,885)	(2,425,000)	(2,425,000)	(2,158,559)	(2,533,690)	(2,661,690)
66447281	4651		TIPPING FEES-ARMIFFIELD ROAD	(22,794)	(23,000)	(23,000)	(18,923)	(22,370)	(22,370)
66447281	4652		TIPPING FEES-NEW SALEM	(10,383)	(10,500)	(10,500)	(9,107)	(10,620)	(10,620)
66447281	4653		TIPPING FEES-PARKWOOD	(71,141)	(70,000)	(70,000)	(63,288)	(73,760)	(73,760)
66447281	4654		TIPPING FEES-PIEDMONT SCHOOL	(49,137)	(49,000)	(49,000)	(43,639)	(50,870)	(50,870)
66447281	4655		TIPPING FEES-SUN VALLEY SCHOOL	(47,198)	(47,000)	(47,000)	(40,381)	(47,630)	(47,630)
66447281	4656		TIPPING FEES-WHITE STORE RD	(23,485)	(23,500)	(23,500)	(21,252)	(24,660)	(24,660)
66447281	4657		TIPPING FEES-LANDFILL	(21,296)	(21,000)	(21,000)	(23,990)	(27,560)	(27,560)
	46			(2,623,682)	(2,676,000)	(2,676,000)	(2,385,549)	(2,872,210)	(3,000,210)
66447281	4890		MISC REVENUE-OVERAGE/SHORTAGE	(33)	0	0	(304)	0	0
66447281	4892		MISC REVENUE-NSF CHECK FEE	(118)	(20)	(20)	(80)	0	0
66447281	4895		MISC REVENUE-OTHER MISC	(41)	0	0	(1,804)	0	0
	48			(563)	(20)	(20)	(2,189)	0	0
4				(2,807,405)	(2,849,020)	(2,849,020)	(2,493,325)	(3,085,690)	(4,441,298)
66547201	5121		SALARIES & WAGES	43,632	45,136	45,136	36,855	44,765	44,765

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
66547281	5121		SALARIES & WAGES	397,763	401,728	401,728	334,119	410,216	410,216
66547201	5121	1	SALARIES & WAGES	16,624	0	0	0	0	0
66547281	5121	1	SALARIES & WAGES	4,399	0	0	0	0	0
66547281	5122		SALARIES & WAGES-OVERTIME	26,999	35,000	34,053	20,016	30,000	30,000
66547281	5126		SALARIES & WAGES-TEMP AND PART	132,377	140,000	140,000	111,225	140,000	140,000
66547201	5128		TRAVEL ALLOWANCE	520	480	1,360	1,105	1,440	1,440
66547201	5132		SEPARATION ALLOWANCE	613	636	636	527	641	641
66547281	5132	1	SEPARATION ALLOWANCE	5,972	6,158	6,158	5,020	6,299	6,299
66547281	5132	1	SEPARATION ALLOWANCE	224	0	0	0	0	0
66547281	5132	1	SEPARATION ALLOWANCE	59	0	0	2	0	0
66547281	5133		401-K SUPP RET PLAN-LEO	1,153	0	0	959	1,500	1,500
66547281	5133	1	401-K SUPP RET PLAN-LEO	72	0	0	0	0	0
66547281	5134		401-K SUPP RET PLAN-OTHER	2,182	2,257	2,257	1,843	2,238	2,238
66547201	5134		401-K SUPP RET PLAN-OTHER	20,085	21,836	21,836	16,603	20,510	20,510
66547201	5134	1	401-K SUPP RET PLAN-OTHER	831	0	0	0	0	0
66547281	5134	1	401-K SUPP RET PLAN-OTHER	148	0	0	0	0	0
66547281	5180		RET CONTRIB-LAW ENFORCEMENT	1,102	0	0	917	1,440	1,440
66547281	5180	1	RET CONTRIB-LAW ENFORCEMENT	69	0	0	0	0	0
66547281	5181		FICA CONTRIBUTIONS	41,459	44,120	44,120	34,486	44,387	44,387
66547201	5181		FICA CONTRIBUTIONS	3,207	3,490	3,557	2,771	3,535	3,535
66547281	5181	1	FICA CONTRIBUTIONS	337	0	0	0	0	0
66547201	5181	1	FICA CONTRIBUTIONS	1,272	0	0	0	0	0
66547201	5182		RET CONTRIB - OTHER EMPLOYEES	2,133	2,207	2,207	1,803	2,189	2,189
66547281	5182		RET CONTRIB - OTHER EMPLOYEES	19,643	21,356	21,356	16,237	20,087	20,087
66547201	5182	1	RET CONTRIB - OTHER EMPLOYEES	873	0	0	0	0	0
66547281	5182	1	RET CONTRIB - OTHER EMPLOYEES	144	0	0	0	0	0
66547281	5183		HEALTH INSURANCE	55,115	62,400	62,400	51,168	68,900	68,900
66547201	5183		HEALTH INSURANCE	3,350	4,080	4,080	3,138	4,505	4,505
66547201	5184		HEALTH INSURANCE - RETIREES	11,300	0	0	0	0	0
66547201	51841		HEALTH INSURANCE - RETIREES	15,804	19,227	19,227	16,412	21,681	21,681
66547201	5187		DENTAL INSURANCE	253	265	265	171	298	298
66547281	5187		DENTAL INSURANCE	3,490	4,056	4,056	2,664	4,550	4,550
66547201	5188		DENTAL INS - RETIREES UNDER 65	700	0	0	0	0	0
66547201	5190		LIFE INSURANCE - EMPLOYEES	40	0	0	60	0	0
66547281	5190		LIFE INSURANCE - EMPLOYEES	362	0	0	587	0	0
51				814,247	814,432	814,432	658,680	829,181	829,181
66547281	5211		CLEANING & JANITORIAL SUPPLIES	1,622	1,000	1,000	378	1,000	1,000
66547281	5212		WEARING APPAREL	1,127	1,500	1,500	1,629	1,730	1,730
66547201	5220		FOOD AND PROVISIONS	716	775	775	376	780	780
66547201	5232		AUDIO VISUAL SUPPLIES	0	25	25	0	30	30
66547201	5233		PERIODICALS, BOOKS & OTHER PUB	42	100	100	0	100	100
66547281	5235		AGRICULT, ANIMAL SUPP AND EQUIP	0	1,000	1,000	175	1,000	1,000
66547281	5239		MEDICAL SUPPLIES AND EQUIPMENT	813	600	600	600	600	600
66547281	5260		PRINTING AND OFFICE SUPPLIES	6,135	4,620	4,620	3,043	4,640	4,640
66547201	5260		PRINTING AND OFFICE SUPPLIES	3,253	2,500	2,500	29	2,500	2,500
66547281	5290		TOOLS AND SUPPLIES	8,203	15,000	15,000	4,067	15,000	15,000
66547201	5290		TOOLS AND SUPPLIES	0	100	100	0	100	100
66547281	5299		MISCELLANEOUS	1,959	550	550	0	550	550
66547281	5311		TRAVEL	153	0	0	0	0	0
66547201	5311		TRAVEL	0	300	300	0	300	300
66547201	5312		TRAVEL SUBSISTENCE	0	600	600	0	600	600
66547281	5321		TELEPHONE AND COMMUNICATIONS	8,568	8,500	8,500	6,967	8,500	8,500
66547201	5321		TELEPHONE AND COMMUNICATIONS	1,712	2,015	2,015	1,105	2,015	2,015
66547201	5325		POSTAGE	63	50	50	0	50	50
66547281	5325		POSTAGE	148	200	200	37	200	200
66547281	5330		UTILITIES	15,555	18,870	18,870	11,829	15,170	15,170
66547281	5351		MAINT & REPAIRS-BUILDINGS	2,242	45,000	45,000	2,034	14,500	14,500
66547281	5352		MAINT & REPAIRS-EQUIPMENT	103,281	110,000	110,000	88,248	110,000	110,000
66547201	5352		MAINT & REPAIRS-EQUIPMENT	998	1,500	1,500	699	1,500	1,500
66547281	5353		MAINT & REPAIRS-VEHICLES	15,268	20,000	20,000	22,517	27,130	27,130
66547281	5354		MAINT AGREEMENTS-COMP SOFTWARE	1,200	1,200	1,200	0	1,200	1,200
66547281	5356		MAINT & REPAIRS-LAND & IMPRVIS	615	2,500	2,500	2,432	2,500	2,500
66547281	5358		MAINT & REPAIRS-VEH INTERDEPT	18,066	19,402	19,402	15,316	19,980	19,980

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66547201	5370		ADVERTISING/EMPL RECOGNITION	0	200	200	0	200	200
66547281	5370		ADVERTISING/EMPL RECOGNITION	85	500	500	0	0	500
66547281	5381		PROFESSIONAL SERVICES	1,594,304	1,900,000	1,900,000	1,465,502	1,793,750	1,793,750
66547201	5381		PROFESSIONAL SERVICES	385	500	500	0	500	500
66547281	5382		LEGAL SERVICES	578	0	0	0	0	0
66547281	5383		MEDICAL SERVICES	80	150	150	0	150	150
66547281	5392		LAUNDRY AND DRY CLEANING	4,341	4,400	4,400	3,100	4,400	4,400
66547201	5392		LAUNDRY AND DRY CLEANING	404	500	500	299	500	500
66547201	5395		EDUCATION EXPENSES	0	500	500	0	500	500
66547281	5395		EDUCATION EXPENSES	695	1,500	1,500	20	1,500	1,500
66547281	5410		RENTAL OF REAL PROPERTY	300	300	300	0	300	300
66547281	5430		RENTAL OF EQUIPMENT	6,675	8,500	8,500	4,376	8,500	8,500
66547201	5430		RENTAL OF EQUIPMENT	1,590	2,000	2,000	1,325	1,600	1,600
66547201	5450		INSURANCE AND BONDING	3,934	4,720	4,720	4,300	5,350	5,350
66547281	5450		INSURANCE AND BONDING	10,391	12,469	12,469	12,156	15,130	15,130
66547201	5451		INSURANCE DEDUCTIBLE	26,020	0	0	0	0	0
66547281	5491		DUES AND MEMBERSHIPS	1,249	600	600	542	600	600
66547201	5491		DUES AND MEMBERSHIPS	313	320	320	0	320	320
	52			1,843,834	2,196,566	2,196,566	1,653,034	2,066,975	2,066,975
66547281	5540		VEHICLES	108,874	0	0	0	0	0
66547281	5550		OTHER EQUIPMENT	26,000	0	0	0	7,500	7,500
66547281	5570		LAND AND IMPROVEMENTS	1,114	250,000	366,648	1,191	1,211,000	1,211,000
66547281	5597	1	DEPRECIATION EXPENSE	190,843	0	0	0	0	0
66547201	5597	1	DEPRECIATION EXPENSE	4,798	0	0	0	0	0
66547281	5599	1	CONSTR/CAPITAL OUTLAY-GAAP	(135,988)	0	0	0	0	0
	55			195,641	250,000	366,648	1,191	1,218,500	1,218,500
	59			0	0	0	0	0	0
5				2,853,722	3,260,998	3,377,646	2,312,906	4,114,656	4,114,656
472				46,317	411,978	528,626	(180,419)	1,048,966	(326,642)
66592000	5920		CONTINGENCY	0	50,000	50,000	0	0	0
	59			0	50,000	50,000	0	0	0
	920			0	50,000	50,000	0	0	0
66593000	5121		SALARIES & WAGES	0	17,875	17,875	0	24,999	24,999
66593000	5122		SALARIES & WAGES-OVERTIME	0	1,400	1,400	0	0	0
66593000	5126		SALARIES & WAGES-TEMP AND PART	0	5,600	5,600	0	0	0
66593000	5132		SEPARATION ALLOWANCE	0	272	272	0	0	0
66593000	5134		401-K SUPP RET PLAN -OTHER	0	964	964	0	0	0
66593000	5181		FICA CONTRIBUTIONS	0	1,903	1,903	0	4,109	4,109
66593000	5182		RET CONTRIB - OTHER EMPLOYEES	0	943	943	0	0	0
	51			0	28,957	28,957	0	29,108	29,108
	52			0	0	0	0	0	0
5				0	28,957	28,957	0	29,108	29,108
930				0	28,957	28,957	0	29,108	29,108
66498000	4025		IFT FROM SOLID WASTE CAP RESRV	0	(250,000)	(250,000)	(250,000)	0	0
	40			0	(250,000)	(250,000)	(250,000)	0	0
4				0	(250,000)	(250,000)	(250,000)	0	0
	50			0	0	0	0	0	0
5				0	0	0	0	0	0
980				0	(250,000)	(250,000)	(250,000)	0	0
	49			0	0	0	0	0	0
4				0	0	0	0	0	0
990				0	0	0	0	0	0
66499100	4991		FUND BALANCE APPROPRIATED	0	(194,813)	(311,461)	0	(1,003,074)	(875,074)
	49			0	(194,813)	(311,461)	0	(1,003,074)	(875,074)
4				0	(194,813)	(311,461)	0	(1,003,074)	(875,074)
	59			0	0	0	0	0	0
5				0	0	0	0	0	0
991				0	(194,813)	(311,461)	0	(1,003,074)	(875,074)
66				31,471	0	0	(407,528)	0	(1,247,608)
	48			0	0	0	0	0	0
4				0	0	0	0	0	0
930				0	0	0	0	0	0
66449101	4010		IFT FROM GENERAL FUND	(108,406)	(154,820)	(154,820)	(116,118)	(127,688)	(127,688)

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4	40			(108,406)	(154,820)	(154,820)	(116,118)	(127,688)	(127,688)
			SALARIES & WAGES	(108,406)	(154,820)	(154,820)	(116,118)	(127,688)	(127,688)
68549101	5121		TRAVEL ALLOWANCE	46,734	75,180	75,180	63,401	75,643	75,643
68549101	5128		SEPARATION ALLOWANCE	0	0	1,320	1,057	1,440	1,440
68549101	5132		401-K SUPP RET PLAN -OTHER	668	1,060	1,060	906	1,082	1,082
68549101	5134		FICA CONTRIBUTIONS	2,337	3,759	3,759	3,170	3,782	3,782
68549101	5181		RET CONTRIB - OTHER EMPLOYEES	3,427	5,751	5,852	4,806	5,897	5,897
68549101	5182		HEALTH INSURANCE	2,285	3,676	3,676	3,100	3,699	3,699
68549101	5183		DENTAL INSURANCE	5,478	6,240	6,240	4,396	6,890	6,890
68549101	5187		LIFE INSURANCE - EMPLOYEES	428	406	406	284	455	455
68549101	5190		FOOD AND PROVISIONS	61,412	96,072	97,493	81,239	98,888	98,888
68549101	5220		PRINTING AND OFFICE SUPPLIES	24	50	50	47	50	50
68549101	5260		TRAVEL SUBSISTENCE	478	1,000	1,000	0	1,000	1,000
68549101	5311		POSTAGE	760	1,000	1,000	119	500	500
68549101	5312		ADVERTISING/EMPL RECOGNITION	551	900	900	454	900	900
68549101	5325		PROFESSIONAL SERVICES	44	100	100	46	100	100
68549101	5370		MEDICAL SERVICES	573	600	600	0	600	600
68549101	5381		EDUCATION EXPENSES	30	50,000	92,779	45	20,000	20,000
68549101	5383		INSURANCE AND BONDING	0	20	20	0	20	20
68549101	5395		DUES AND MEMBERSHIPS	335	650	650	270	650	650
68549101	5450			0	352	352	301	380	380
68549101	5491			0	500	500	490	500	500
	52			2,794	55,172	97,951	1,772	25,200	25,200
	59			0	0	0	0	0	0
5				64,206	151,244	195,444	83,011	124,088	124,088
491				(44,200)	(3,576)	40,624	(33,107)	(3,600)	(3,600)
68593000	5121		SALARIES & WAGES	0	3,007	3,007	0	3,026	3,026
68593000	5132		SEPARATION ALLOWANCE	0	42	42	0	0	0
68593000	5134		401-K SUPP RET PLAN -OTHER	0	150	150	0	0	0
68593000	5181		FICA CONTRIBUTIONS	0	230	230	0	574	574
68593000	5182		RET CONTRIB - OTHER EMPLOYEES	0	147	147	0	0	0
	51			0	3,576	3,576	0	3,600	3,600
5				0	3,576	3,576	0	3,600	3,600
930				0	3,576	3,576	0	3,600	3,600
	49			0	0	0	0	0	0
4				0	0	0	0	0	0
991				0	0	0	0	0	0
68				(44,200)	0	44,200	(33,107)	0	0
70540000	5232		AUDIO VISUAL SUPPLIES	0	350	350	0	350	350
70540000	5233		PERIODICALS, BOOKS & OTHER PUB	300	500	500	0	500	500
70540000	5239		MEDICAL SUPPLIES AND EQUIPMENT	920	0	0	0	0	0
70540000	5260		PRINTING AND OFFICE SUPPLIES	1,845	1,000	1,000	206	1,000	1,000
70540000	5299		EMPLOYEE SAFETY SUPPLIES/SRVS	4,474	5,000	5,000	2,850	5,000	5,000
70540000	5311		TRAVEL	687	1,500	1,500	405	1,500	1,500
70540000	5312		TRAVEL SUBSISTENCE	519	500	500	104	500	500
70540000	5370		ADVERTISING/EMPL RECOGNITION	2,459	1,000	1,000	0	1,000	1,000
70540000	5381		PROFESSIONAL SERVICES	70,173	85,392	85,392	84,505	87,000	87,000
70540000	5382		LEGAL SERVICES	44,030	25,000	25,000	8,641	25,000	25,000
70540000	5383		MEDICAL SERVICES	338,339	200,000	200,000	60,060	200,000	200,000
70540000	5383	1	MEDICAL SERVICES (IBNR)	(266,242)	0	0	0	0	0
70540000	5384		SETTLEMENT CHARGES/FEEES	220,240	100,000	100,000	137,642	190,000	190,000
70540000	5395		EDUCATION EXPENSES	130	600	600	463	600	600
70540000	5491		DUES AND MEMBERSHIPS	50	400	400	670	400	400
	52			417,922	421,242	421,242	295,545	512,850	512,850
	55			0	0	0	0	0	0
	59			0	0	0	0	0	0
5				417,922	421,242	421,242	295,545	512,850	512,850
400				417,922	421,242	421,242	295,545	512,850	512,850
70493000	4810		INVESTMENT EARNINGS	(27,229)	(30,294)	(30,294)	0	(43,801)	(43,801)
70493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	4,398	0	0	8,553	0	0
70493000	4816		INVESTMENT EARNINGS (C2)	5,164	(23,301)	(23,301)	0	(17,221)	(17,221)
70493000	4821	1	GAIN/LOSS-DISPOSAL OF ASSETS	10,760	0	0	0	0	0
70493000	4850		MISC REVENUE-INSURANCE REFUNDS	(169,096)	0	0	0	0	0

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	48			(176,004)	(53,595)	(53,595)	8,553	(61,022)	(61,022)
4				(176,004)	(53,595)	(53,595)	8,553	(61,022)	(61,022)
930				(176,004)	(53,595)	(53,595)	8,553	(61,022)	(61,022)
4				0	0	0	0	0	0
4				0	0	0	0	0	0
980				0	0	0	0	0	0
70499100	4991		FUND BALANCE APPROPRIATED	0	(367,647)	(367,647)	0	(451,828)	(451,828)
49				0	(367,647)	(367,647)	0	(451,828)	(451,828)
4				0	(367,647)	(367,647)	0	(451,828)	(451,828)
5				0	0	0	0	0	0
991				0	0	0	0	0	0
701				0	(367,647)	(367,647)	0	(451,828)	(451,828)
73540000	5132		SEPARATION ALLOWANCE	241,918	0	0	304,088	0	0
73540000	5181		FICA CONTRIBUTIONS	423,015	416,400	416,400	392,186	466,122	458,392
51				32,360	31,855	31,855	30,002	35,658	35,067
5				455,375	448,255	448,255	422,187	501,780	493,459
400				455,375	448,255	448,255	422,187	501,780	493,459
73493000	4810		INVESTMENT EARNINGS	455,375	448,255	448,255	422,187	501,780	493,459
73493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	(13,890)	(15,254)	(15,254)	0	(24,880)	(24,880)
73493000	4816		INVESTMENT EARNINGS (C2)	2,052	0	0	4,546	0	0
48				2,974	(11,733)	(11,733)	0	(9,782)	(9,782)
4				(8,864)	(26,987)	(26,987)	4,546	(34,662)	(34,662)
930				(8,864)	(26,987)	(26,987)	4,546	(34,662)	(34,662)
73498000	4000		INTERFUND CHRGS-EMPLOYER	(8,864)	(26,987)	(26,987)	4,546	(34,662)	(34,662)
40				(419,405)	(451,533)	(451,533)	(357,810)	(467,118)	(458,797)
4				(419,405)	(451,533)	(451,533)	(357,810)	(467,118)	(458,797)
980				(419,405)	(451,533)	(451,533)	(357,810)	(467,118)	(458,797)
73599100	5991		CONTRIBUTION TO FUND BALANCE	(419,405)	(451,533)	(451,533)	(357,810)	(467,118)	(458,797)
59				0	30,265	30,265	0	0	0
5				0	30,265	30,265	0	0	0
991				0	30,265	30,265	0	0	0
73				0	30,265	30,265	0	0	0
76410100	4110		AD VALOREM TAXES	27,107	0	0	68,924	0	0
76410100	4111		AD VALOREM TAXES	(850,703)	(985,125)	(985,125)	(929,632)	(985,000)	(985,000)
76410100	4120		AD VALOREM TAXES - AUTO	(84,493)	(92,040)	(92,040)	(76,975)	(90,000)	(90,000)
76410100	4140		AD VALOREM LATE LISTING	(1,476)	(1,265)	(1,265)	(1,997)	(2,000)	(2,000)
76410100	4141		AD VALOREM INTEREST	(1,994)	(1,610)	(1,610)	(2,988)	(2,000)	(2,000)
41			AD VALOREM INTEREST - AUTO	(684)	(542)	(542)	(511)	(500)	(500)
4				(939,350)	(1,080,582)	(1,080,582)	(1,012,102)	(1,079,500)	(1,079,500)
101				(939,350)	(1,080,582)	(1,080,582)	(1,012,102)	(1,079,500)	(1,079,500)
76410200	4110		AD VALOREM TAXES	(14,141)	(11,345)	(11,345)	(11,274)	(12,000)	(12,000)
76410200	4111		AD VALOREM TAXES - AUTO	(12,143)	(10,360)	(10,360)	(11,477)	(12,000)	(12,000)
76410200	4120		AD VALOREM LATE LISTING	(86)	(75)	(75)	(94)	(100)	(100)
76410200	4140		AD VALOREM INTEREST	(1,338)	(990)	(990)	(1,271)	(1,000)	(1,000)
76410200	4141		AD VALOREM INTEREST - AUTO	(1,090)	(932)	(932)	(969)	(1,000)	(1,000)
4				(28,799)	(23,702)	(23,702)	(25,085)	(26,100)	(26,100)
102				(28,799)	(23,702)	(23,702)	(25,085)	(26,100)	(26,100)
76423000	4150		LOCAL SALES TAX-1 CENT	(173,241)	(140,255)	(140,255)	(96,626)	(379,800)	(379,800)
76423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(93,550)	(82,205)	(82,205)	(49,943)	0	0
76423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(92,719)	(81,526)	(81,526)	(49,550)	0	0
76423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(81,451)	(67,863)	(67,863)	(43,960)	0	0
4				(440,941)	(371,849)	(371,849)	(240,078)	(379,800)	(379,800)
230				(440,941)	(371,849)	(371,849)	(240,078)	(379,800)	(379,800)
4				0	0	0	0	0	0
4				0	0	0	0	0	0
251				0	0	0	0	0	0
76595492	5630		PAYMENTS TO OTHER GOV UNITS	1,433,270	1,476,133	1,476,133	1,273,078	1,485,400	1,485,400
56				1,433,270	1,476,133	1,476,133	1,273,078	1,485,400	1,485,400
5				1,433,270	1,476,133	1,476,133	1,273,078	1,485,400	1,485,400
594				1,433,270	1,476,133	1,476,133	1,273,078	1,485,400	1,485,400
76				24,180	0	0	(4,188)	0	0

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
77410100	4110		AD VALOREM TAXES	(5,750,708)	(7,224,246)	(7,224,246)	(7,358,105)	(7,830,000)	(7,830,000)
77410100	4111		AD VALOREM TAXES - AUTO	(689,916)	(674,960)	(674,960)	(668,665)	(742,000)	(742,000)
77410100	4120		AD VALOREM LATE LISTING	(14,392)	(12,078)	(12,078)	(9,741)	(10,000)	(10,000)
77410100	4140		AD VALOREM INTEREST	(14,197)	(10,625)	(10,625)	(14,802)	(15,000)	(15,000)
77410100	4141		AD VALOREM INTEREST - AUTO	(3,445)	(2,725)	(2,725)	(2,853)	(2,000)	(2,000)
41				(6,472,658)	(7,924,634)	(7,924,634)	(8,054,166)	(8,599,000)	(8,599,000)
4				(6,472,658)	(7,924,634)	(7,924,634)	(8,054,166)	(8,599,000)	(8,599,000)
101				(6,472,658)	(7,924,634)	(7,924,634)	(8,054,166)	(8,599,000)	(8,599,000)
77410200	4110		AD VALOREM TAXES	(76,368)	(55,913)	(55,913)	(73,373)	(85,000)	(85,000)
77410200	4111		AD VALOREM TAXES - AUTO	(47,694)	(39,950)	(39,950)	(46,792)	(50,000)	(50,000)
77410200	4120		AD VALOREM LATE LISTING	(415)	(370)	(370)	(349)	(1,000)	(1,000)
77410200	4140		AD VALOREM INTEREST	(6,316)	(4,900)	(4,900)	(6,088)	(6,000)	(6,000)
77410200	4141		AD VALOREM INTEREST - AUTO	(3,827)	(3,208)	(3,208)	(3,259)	(3,000)	(3,000)
4				(134,620)	(104,341)	(104,341)	(129,862)	(145,000)	(145,000)
102				(134,620)	(104,341)	(104,341)	(129,862)	(145,000)	(145,000)
77423000	4150		LOCAL SALES TAX-1 CENT	(1,095,200)	(948,194)	(948,194)	(654,837)	(145,000)	(145,000)
77423000	4151		LOCAL SALES TAX-1/2 CENT (40)	(591,282)	(555,747)	(555,747)	(338,466)	(2,942,400)	(2,942,400)
77423000	4152		LOCAL SALES TAX-1/2 CENT (42)	(586,153)	(551,154)	(551,154)	(335,799)	0	0
77423000	4153		LOCAL SALES TAX-1/2 CENT (44)	(514,924)	(458,788)	(458,788)	(297,917)	0	0
41				(2,787,560)	(2,513,883)	(2,513,883)	(1,627,018)	(2,942,400)	(2,942,400)
4				(2,787,560)	(2,513,883)	(2,513,883)	(1,627,018)	(2,942,400)	(2,942,400)
230				(2,787,560)	(2,513,883)	(2,513,883)	(1,627,018)	(2,942,400)	(2,942,400)
4				0	0	0	0	0	0
251				0	0	0	0	0	0
77559493	5630		PAYMENTS TO OTHER GOV UNITS	9,546,845	10,542,858	10,542,858	9,735,538	11,686,400	11,686,400
5				9,546,845	10,542,858	10,542,858	9,735,538	11,686,400	11,686,400
594				9,546,845	10,542,858	10,542,858	9,735,538	11,686,400	11,686,400
77				152,008	0	0	(75,508)	0	0
51				0	0	0	0	0	0
80540000	5381		KANAWHA ADMINISTRATIVE CHRGS	276,644	288,000	288,000	246,508	339,916	332,939
80540000	5382		LEGAL SERVICES	717	0	0	0	0	0
80540000	5383		MEDICAL SERVICES	3,786,345	4,541,000	4,531,000	3,142,942	5,212,319	5,105,345
80540000	5389	1	MEDICAL SERVICES (IBNR)	400,000	0	0	0	0	0
80540000	5389		OTHER PROF SRVS	0	0	0	0	0	0
80540000	5450		INSURANCE & BONDING	359,131	309,000	309,000	258,245	361,734	354,311
5				4,822,837	5,138,000	5,138,000	3,647,695	5,913,969	5,792,595
400				4,822,837	5,138,000	5,138,000	3,647,695	5,913,969	5,792,595
80493000	4007		COBRA PAYMENT RECEIPTS	(26,913)	(27,400)	(27,400)	(44,782)	(59,425)	(58,205)
80493000	4008		RETIREE RECEIPTS-SP/FAM PYMTS	(50,604)	(60,600)	(60,600)	(60,692)	(82,729)	(81,031)
40				(77,517)	(88,000)	(88,000)	(105,473)	(142,154)	(139,236)
80493000	4810		INVESTMENT EARNINGS	(5,353)	(6,353)	(6,353)	0	(6,320)	(6,320)
80493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	1,044	0	0	411	0	0
80493000	4816		INVESTMENT EARNINGS (C2)	242	(4,886)	(4,886)	0	(2,486)	(2,486)
80493000	4850		MISC REVENUE - COBRA PMTS	176	0	0	0	0	0
80493000	4851		MISC REVENUE-OTHER REFUNDS	(4,776)	0	0	0	0	0
4				(8,668)	(11,239)	(11,239)	411	(8,806)	(8,806)
930				(86,185)	(99,239)	(99,239)	(105,062)	(150,960)	(148,042)
80498000	4000		INTERFUND CHRGS-EMPLOYER	(3,346,271)	(4,179,650)	(4,179,650)	(3,051,734)	(4,761,420)	(4,655,420)
80498000	4001		INTERFUND CHRGS-EMPLOYEE DED'S	(635,905)	(744,000)	(744,000)	(581,167)	(803,984)	(787,484)
80498000	4006		INTERFUND CHRGS-ER <65 RETIREE	(248,934)	(239,152)	(239,152)	(290,735)	(403,436)	(403,436)
40				(4,231,110)	(5,162,802)	(5,162,802)	(3,923,636)	(5,968,840)	(5,846,340)
48				0	0	0	0	0	0
4				(4,231,110)	(5,162,802)	(5,162,802)	(3,923,636)	(5,968,840)	(5,846,340)
980				(4,231,110)	(5,162,802)	(5,162,802)	(3,923,636)	(5,968,840)	(5,846,340)
4				0	0	0	0	0	0
80599100	5991		CONTRIBUTION TO FUND BALANCE	0	124,041	124,041	0	205,831	201,787
59				0	124,041	124,041	0	205,831	201,787
5				0	124,041	124,041	0	205,831	201,787

OrgCode	Obj	/Proj	Account Description	FY2004 Actual	FY05 Original B	FY05 Revised B	FY05 Estimate	FY06 Request	FY06 Recom.
991				0	124,041	124,041	0	205,831	201,787
80				505,542	0	0	(381,003)	0	0
51				0	0	0	0	0	0
81540000	5381		KANAWHA ADMINISTRATIVE CHARGES	19,404	19,800	19,800	16,813	21,730	21,730
81540000	5383		MEDICAL SERVICES	341,034	369,360	369,360	266,577	382,300	374,400
81540000	5383	1	MEDICAL SERVICES (IBNR)	23,000	0	0	0	0	0
5	52			383,439	389,160	389,160	283,389	404,030	396,130
400				383,439	389,160	389,160	283,389	404,030	396,130
81493000	4007		COBRA PAYMENT RECEIPTS	(5,211)	(5,000)	(5,000)	(2,337)	(2,755)	(2,755)
81493000	4008		RETIREE RECEIPTS-SP/FAM PYMTS	(4,790)	(5,000)	(5,000)	(4,248)	(5,300)	(5,300)
40	40			(10,001)	(10,000)	(10,000)	(6,585)	(8,055)	(8,055)
81493000	4810		INVESTMENT EARNINGS	(850)	(1,051)	(1,051)	0	(846)	(846)
81493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	257	0	0	171	0	0
81493000	4816		INVESTMENT EARNINGS (C2)	98	(808)	(808)	0	(333)	(333)
4	48			(495)	(1,859)	(1,859)	171	(1,179)	(1,179)
930				(10,496)	(11,859)	(11,859)	(6,414)	(9,234)	(9,234)
81498000	4000		INTERFUND CHRGS-EMPLOYER	(10,496)	(11,859)	(11,859)	(6,414)	(9,234)	(9,234)
81498000	4001		INTERFUND CHRGS-EMPLOYEE DED'S	(218,435)	(264,421)	(264,421)	(168,629)	(314,107)	(307,107)
81498000	4006		INTERFUND CHRGS-ER <65 RETIREE	(95,840)	(91,200)	(91,200)	(73,341)	(92,945)	(92,945)
40	40			(18,400)	(14,493)	(14,493)	(17,140)	(25,042)	(25,042)
48	48			(332,675)	(370,114)	(370,114)	(259,111)	(432,094)	(425,094)
4	48			(332,675)	(370,114)	(370,114)	(259,111)	(432,094)	(425,094)
980			FUND BALANCE APPROPRIATED	(332,675)	(370,114)	(370,114)	(259,111)	(432,094)	(425,094)
81499100	4991			0	(7,187)	(7,187)	0	0	0
4	49			0	(7,187)	(7,187)	0	0	0
59	59			0	(7,187)	(7,187)	0	0	0
5	59			0	0	0	0	37,298	38,198
991				0	0	0	0	37,298	38,198
81				40,268	(7,187)	(7,187)	0	37,298	38,198
83540000	5450		INSURANCE AND BONDING	0	628,160	628,160	642,623	699,341	699,341
52	52			0	628,160	628,160	642,623	699,341	699,341
5	52			0	628,160	628,160	642,623	699,341	699,341
400	400			0	628,160	628,160	642,623	699,341	699,341
83493000	4850		MISC REVENUE-INSURANCE REFUNDS	(86,812)	0	0	0	0	0
48	48			(86,812)	0	0	0	0	0
4	48			(86,812)	0	0	0	0	0
930				(86,812)	0	0	0	0	0
83498000	4000		INTERFUND CHRGS-EMPLOYER	(86,812)	(628,160)	(628,160)	(642,623)	(699,341)	(699,341)
4	40			0	(628,160)	(628,160)	(642,623)	(699,341)	(699,341)
980	980			0	(628,160)	(628,160)	(642,623)	(699,341)	(699,341)
49	49			0	0	0	0	0	0
4	49			0	0	0	0	0	0
59	59			0	0	0	0	2,430	2,430
5	59			0	0	0	0	2,430	2,430
991	991			0	0	0	0	2,430	2,430
83	83			(86,812)	0	0	0	0	0

