

UNION COUNTY, NORTH CAROLINA



2006-2007 ANNUAL BUDGET AND ADOPTED BUDGET ORDINANCE

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 2007 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 development of the annual budget, not unlike many of the programs of the County, is a team effort. The County's Finance Department, under the direction of the County Manager as the budget officer, develops the recommended budget with the assistance of many individuals throughout County government. This acknowledgement identifies a number of the key individuals who shared in the development of this budget; many others who assisted are not individually identified.

Gratitude is owed to the following for their hard work and valuable contributions – Debbie Cox, Vivian Drake, Angela James and Amanda Johnson.

Special thanks go to Andrea Robinson. Her coordination of the budget process with meticulous detail permits me to focus on other County priorities.

Kai Nelson
Finance Director
May 26, 2006

Table of Contents

Introduction

Budget Message	1
Reader’s Guide	16
Budget Review Schedule	17
Adopted Budget Ordinance.....	19
Adopted Budget – General Fund Budget Changes Recap	27
Governmental Structure and Organization.....	31
Profiles of the Commission	33
Boards, Committees and Commissions	34

Financial Guides

Financial “Best Practices”	37
----------------------------------	----

Budget Overview

Revenue Overview.....	41
Expenditure Overview.....	44
Where the Money Comes From and Where the Money Goes	48
Where Your County Taxes Go.....	49
Summary of Revenues, Expenditures and Fund Balance Projections.....	51
Revenue and Expenditure Overview for Special Revenue and Capital Project Ordinance Funds	54
Positions by Department and Agency	56

Department and Agency Summaries

General Fund	
General Government	
Board of Commissioners.....	58
Central Administration.....	60
County Dues and Memberships.....	62
Internal Audit.....	64
Legal.....	66
Personnel.....	68
Finance	70
Tax Administration	72
Court Facilities	74
Elections	76
Register of Deeds	78
Information Technology	80
General Services	82
Public Safety	
Law Enforcement.....	84
Communications	86
Homeland Security	88

Table of Contents

General Fund (continued)	
Public Safety (continued)	
Fire Services	90
Inspections.....	92
Medical Examiner	94
Emergency Medical Services.....	94
Juvenile Detention	94
American Red Cross.....	94
Economic and Physical Development	
Planning	96
Economic Development.....	98
Cooperative Extension.....	100
Soil Conservation.....	102
Downtown Monroe.....	104
Forest Management.....	104
Human Services	
Public Health.....	106
Social Services	108
Transportation and Nutrition	110
Veterans' Services	112
JJDP Programs.....	114
Mental Health.....	116
Other Outside Agencies.....	116
Education	
Union County Public Schools.....	118
Community College	122
Literacy Council	122
Cultural and Recreational	
Library.....	124
Parks and Recreation	126
Arts Council	128
Historical Properties.....	128
A. Jackson Historical Foundation.....	128
General Fund Nondepartmental.....	130
Proprietary and Other Funds	
Water and Sewer	132
Solid Waste.....	134
Stormwater.....	136
Emergency Telephone System	138
Volunteer Fire Departments	140
Internal Service & Pension Trust Funds.....	142
Special Revenue & Capital Project Ordinance Funds	145

Table of Contents

Union At A Glance

Geographic Location.....	151
Union At A Glance	152
The Water and Sewer System	153
The County	159

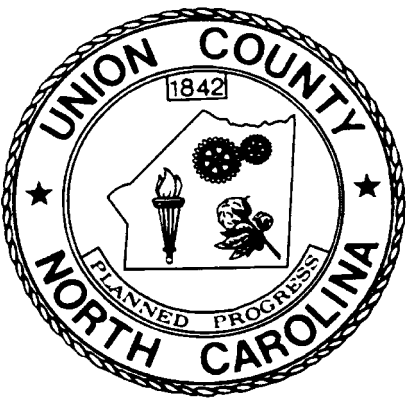
Fiscal Information

Basics of Budgeting	167
Budget Format	171
Basis of Accounting	173
Revenue Assumptions	174
Bond Referendums	177
Public Schools Financial Information	179

Appendices

Positions by Class Title.....	181
Capital Outlay Detail	191
Glossary.....	219

Expenditures-Revenues Detail	1
---	----------



Budget Message

May 26, 2006

Union County Board of Commissioners
Government Center
Monroe, North Carolina

In May of every year, it is the County Manager's responsibility to present a balanced budget to the County Commissioners and the citizens of Union County for their consideration. I believe that the 2007 Union County Budget I recommend today reflects the priorities established by the County Commissioners and builds on, and supports, our many community partnerships.

Since Census 2000, Union County has been the nation's 19th fastest growing county and the fastest growing county in the two Carolina's. During this period, according to the Census Bureau, the County's population grew by nearly 32% rising to 162,929 from 123,772. On an average day, we grow by 21 new residents. Each month, we issue 400 new residential building permits. Each year, our public school system, recognized as one of the top performing systems in the State, adds over 2,500 new students. The County continues to experience strong assessed property value growth and low levels of unemployment as our citizens find job opportunities in our local and regional economy. Our financial condition continues to be strong as evidenced by our AA bond rating – Union County's rating is enjoyed by fewer than ten percent of the more than 6,000 rated local governments throughout the nation.

Our growth has created enormous challenges. The County is on the cusp of facing Herculean decisions in connection with providing the infrastructure - schools, libraries, parks, utilities and law enforcement - that our citizens expect and demand of quality communities. Confronting these issues and garnering public support for them will test our leadership, our community partnerships and our financial stewardship. These high-quality services are public commitments our citizens can see and value.

The 2007 Recommended Budget is one step in the process of achieving our long-term goals. We face many challenging decisions in the coming months and years, and the 2007 budget is the next one. But frankly, the greater challenge facing the County Commission and our community is defining our future and committing the resources to reach our destination. That challenge will begin immediately on the heels of the 2007 budget – at which time the County Commission will be asked to make decisions prior to August relating to the capital improvement plan of our public schools, the County and its utility system.

FY 2007 Budget – The “Big Picture”

The table on the following page reflects the total recommended General Fund Budget for 2007. The table shows the gross expenditure budget, total program revenues such as federal and State financial assistance applied to categorical programs, with the balance reflected as “net county cost” – which amount is funded from unrestricted local revenues such as property taxes, sales taxes, licenses and investment income. This unrestricted local revenue represents the principal source available to the County Commission for funding County programs. The 2007 recommended budget is 13.1% higher than the 2006 original budget. Restricted revenues allocated to categorical programs are projected to increase by 10.7%. The 2007 budget anticipates approximately \$17.8 million in additional revenue available to fund County programs.

Budget Message

	2006	2007	Percent Increase	Additional Resources
Gross Budget	\$ 162,338,330	\$ 183,655,296	13.1%	
Program Revenues	(31,944,800)	(35,375,981)	10.7%	
	<u>\$ 130,393,530</u>	<u>\$ 148,279,315</u>	13.7%	\$ 17,885,785
Fund Balance	(6,842,747)	(6,845,867)	0.0%	(3,120)
Net County Cost	<u>123,550,783</u>	<u>141,433,448</u>	14.5%	17,882,665

Includes General and Special Schools Tax

FY 2007 Budget – The “Detail Revenue Picture”

The County is fortunate to have strong property and sales tax growth. As the economy continues to rebound and building permits remain steady at more than 4,500 annually, the real property tax base is expected to grow by 9.5% over 2006. The total tax base growth, due to annual market adjustments reflected in real, personal, and public service tax base will reduce the overall tax base growth to slightly under 9%.

Property tax values, as depicted in the chart below, are projected to increase by \$1.26 billion or 8.7% over the prior period.

Fiscal Year	2006	2007	Increase
Tax Year	2005	2006	2007 over 2006
Real	\$ 11,954,826,427	\$ 13,100,425,394	
Personal	913,098,096	914,260,639	
Public Service	254,760,555	254,760,555	
	<u>13,122,685,078</u>	<u>14,269,446,588</u>	
% Growth	7.47%	8.74%	
Motor Vehicles	1,373,126,565	1,488,863,475	
% Growth	8.78%	8.43%	
Total Tax Base	\$ 14,495,811,643	\$ 15,758,310,063	\$ 1,262,498,420
Total Growth Rate	7.60%	8.71%	

Sales tax revenues are projected to increase by slightly over 10%, representing the combined affect of strong local option sales tax growth, the County’s greater population growth as compared to NC statewide population growth and a countywide tax levy that is growing faster than those of other municipal and special tax district levies within the County.

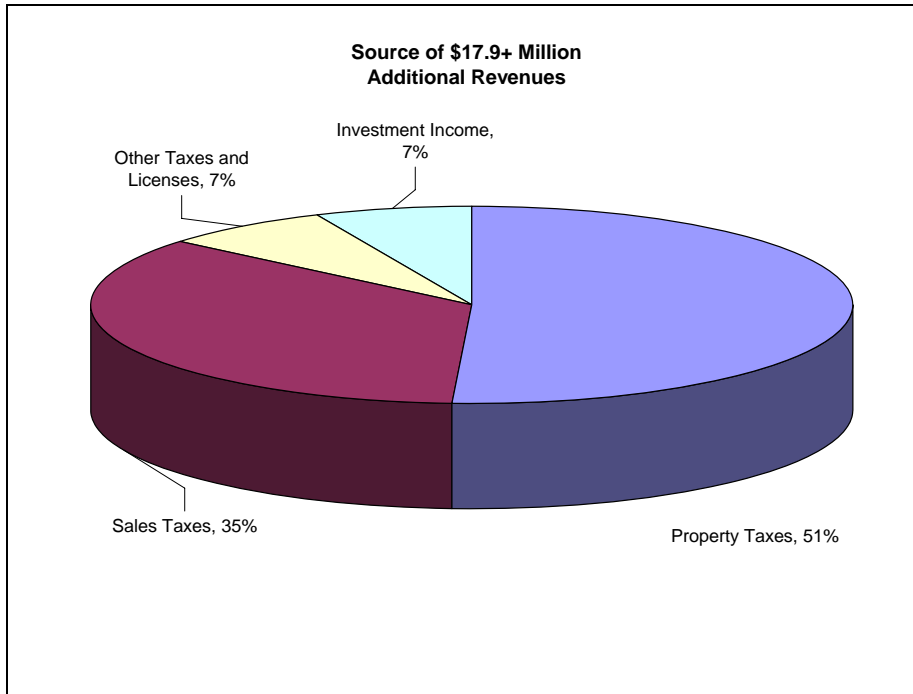
Complimenting this growth has been significant improvement in the performance of the County’s temporarily idle cash and investments.

The table and chart on the following page reflects the distribution of the approximately \$17.9 million in additional revenue the County expects to receive in 2007 as compared to the 2006 original budget.

Budget Message

	FY2006 Original	FY2007 Budget	Variance
Property Tax	\$ 90,300,991	\$ 99,376,039	\$ 9,075,048
Sales Tax	28,338,375	34,639,409	6,301,034
Other Taxes and Licenses	2,420,000	3,716,000	1,296,000
Investment & Misc.	2,491,417	3,702,000	1,210,583
	<u>\$ 123,550,783</u>	<u>\$ 141,433,448</u>	<u>\$ 17,882,665</u>

Includes General and Special Schools Tax



Includes General and Special Schools Tax

FY 2007 Budget – Funding Our Community’s Priorities

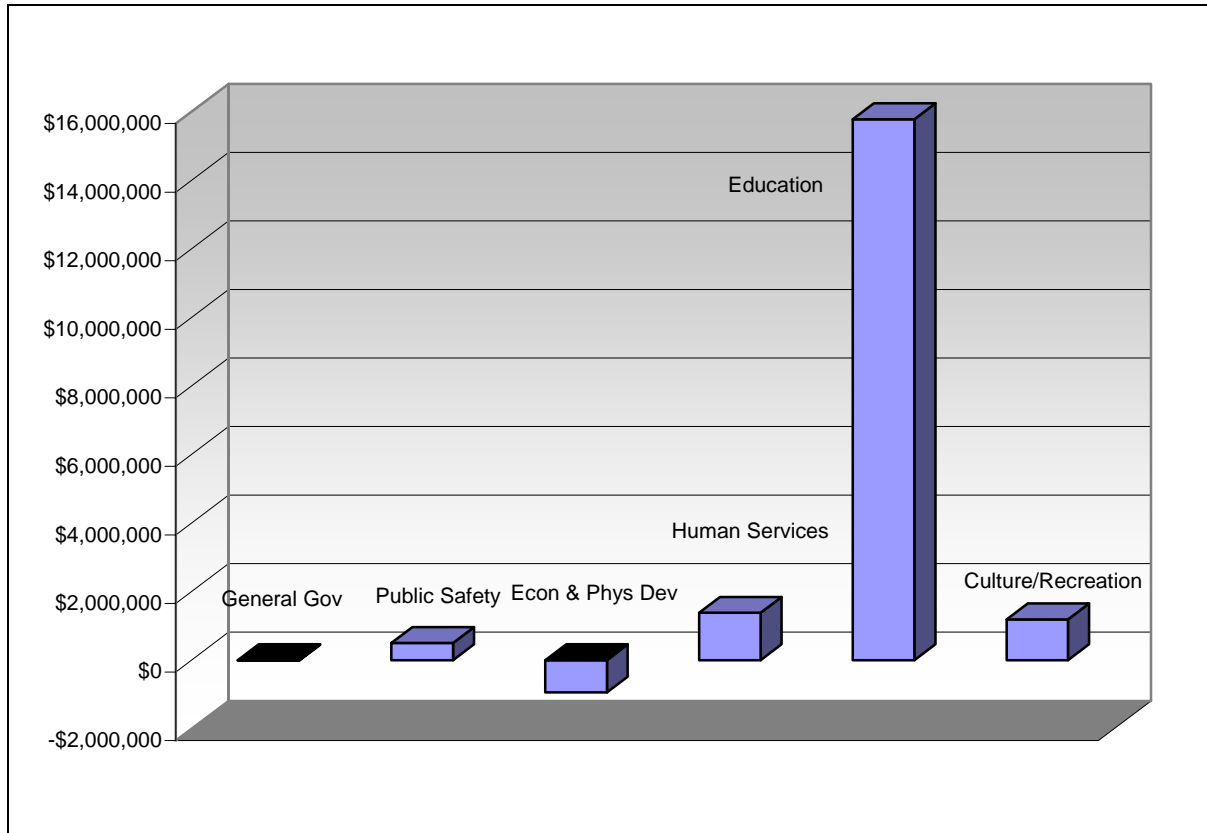
The 2007 Recommended Budget includes additional funding for education in the amount of \$15.8 million with the allocation of the balance of additional resources in the amount of \$2.1 million to fund other County programs.

The table below and chart on the following page reflects the budget recommendation regarding the allocation of the additional resources available to fund County programs in 2007.

Total	General Gov	Public Safety	Econ & Phys Dev	Human Services	Education	Culture/Recreation
\$ 17,885,784	\$ (15,143)	\$ 504,090	\$ (945,466)	\$ 1,379,283	\$ 15,777,945	\$ 1,185,075

Two program areas of County funding, General Government and Economic & Physical Development are proposed for reduced net County funding. Education funding recommended in the 2007 budget will consume 88% of all additional County resources.

Budget Message



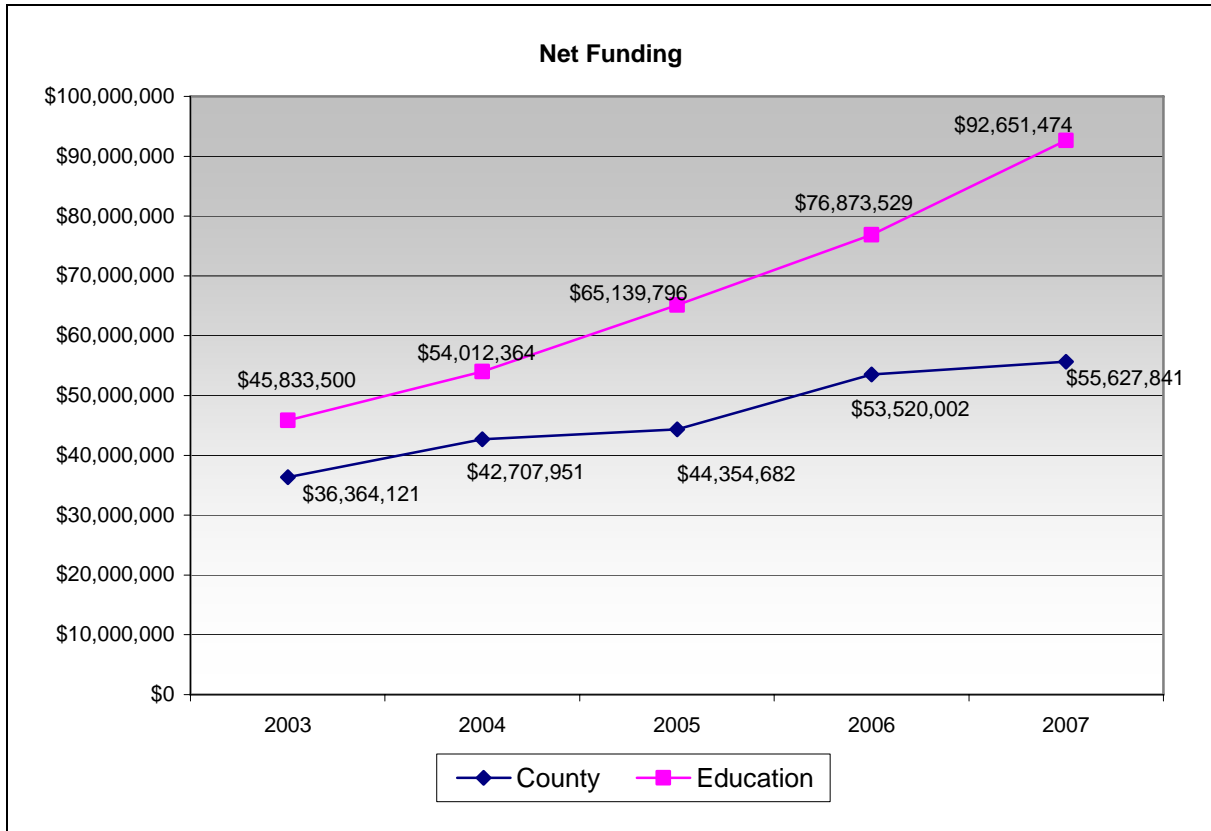
The \$15.8 million increase for education represents a 20.5% increase over the prior period with all other County operations increasing 3.9%. In 2006, approximately 59% of the County's local unrestricted resources (property tax, sales tax, investment income, etc.) were allocated to education. The amount increases to 63% with the 2007 budget.

	2006	2007	Variance	% Inc. YoY	% Budget
County	\$ 53,520,002	\$ 55,627,841	\$ 2,107,839	3.9%	37%
Education	76,873,529	92,651,474	\$ 15,777,945	20.5%	63%
	<u>\$ 130,393,531</u>	<u>\$ 148,279,315</u>	<u>\$ 17,885,784</u>	<u>13.7%</u>	

Over the past several years, County education expenditures have consumed a greater percentage of locally available revenues and have grown at an increasingly alarming rate each year.

The chart on the following page reflects County and Education expenditures from local revenue sources since 2003.

Budget Message



FY2007 Budget – More Details on the County’s Education Funding

As previously mentioned, the 2007 Recommended Budget contains \$15.8 million in additional County funding for education; representing an increase of 20.5% over 2006’s original budget.

The table below provides a summary of the education program included in the budget:

	FY2006 Budget	FY2007 Request	Increase YoY	Percent Increase	FY2007 Recommended	Increase YoY	Percent Increase
County Appropriation	\$ 31,158,063	\$ 42,030,526	\$ 10,872,463	35%	\$ 41,005,526	\$ 9,847,463	32%
Supplemental Taxes	9,849,600	10,998,000	1,148,400	12%	10,998,000	1,148,400	12%
LOSTs	3,322,200	3,861,000	538,800	16%	3,861,000	538,800	16%
	<u>44,329,863</u>	<u>56,889,526</u>	<u>12,559,663</u>	<u>28%</u>	<u>55,864,526</u>	<u>11,534,663</u>	<u>26%</u>
Fines and Forfeitures	1,041,000	1,300,000	259,000	25%	1,300,000	259,000	25%
UCPS Current Expense	<u>45,370,863</u>	<u>58,189,526</u>	<u>12,818,663</u>	<u>28%</u>	<u>57,164,526</u>	<u>11,793,663</u>	<u>26%</u>
Capital	6,167,924	13,635,071	7,467,147	121%	11,043,050	4,875,126	79%
Debt Service	26,249,947	28,209,511	1,959,564	7%	28,209,511	1,959,564	7%
ADM/Lottery	(1,100,000)	(3,638,153)	(2,538,153)	231%	(3,638,153)	(2,538,153)	231%
UCPS Capital & Debt Service	<u>31,317,871</u>	<u>38,206,429</u>	<u>6,888,558</u>	<u>22%</u>	<u>35,614,408</u>	<u>4,296,537</u>	<u>14%</u>
Other Education	1,225,795	1,257,540	31,745	3%	1,172,540	(53,255)	-4%
Total Education (excs. F&F)	<u>\$ 76,873,529</u>	<u>\$ 96,353,495</u>	<u>\$ 19,479,966</u>	<u>25%</u>	<u>\$ 92,651,474</u>	<u>\$ 15,777,945</u>	<u>21%</u>

Budget Message

UCPS 2007 current expense request totals \$58.2 million, an increase of \$12.8 million or 28% over 2006's original budget. The County presently funds UCPS through four revenue sources – the County appropriation (from the General Fund), supplemental taxes, local option sales taxes and fines and forfeitures. The table on the preceding page reflects how the UCPS request impacts each revenue source – with the UCPS request increasing, based on the revenue source, from 12% for supplemental taxes to 35% for the County appropriation.

The 2007 budget recommendation includes an increase of 32% from the General Fund appropriation with an overall increase of 26% for UCPS current expense.

An exhibit on page 121 reflects 10 years of financial information on the County appropriation from the General Fund, supplemental taxes and local option sales taxes for UCPS current expense. Each and every year since 2001, County funding for UCPS current expense has approached or exceeded student enrollment increases by a factor of 2 to 1. For instance, the 2007 recommended budget, excluding fines and forfeitures, represents a 24.15% increase over 2006's year-end estimate although student enrollment over the comparable period is expected to increase by about 10% - a more than 2 to 1 increase in funding. County funding continues to significantly outpace the growth in number of students.

In connection with operating capital, the UCPS request totals \$13.6 million, an increase of \$7.5 million or 121% over 2006. The recommended budget funds UCPS capital at \$11.0 million, an increase of \$4.9 million over 2006.

While the recommended budget does not fully fund the School System's request, this year's record level (over the past 10 years in terms of year over year funding amount and percentage increase) of County funding demonstrates the County's commitment to quality education.

This year, in light of the unprecedented request by UCPS for current expense and operating capital outlay and the County's record levels of education funding, more effort was taken to understand common measures of education funding levels.

Traditionally, UCPS has included in their budget submission, "local per pupil expenditures" (Local PPE) as published by the Department of Public Instruction. Presumably, the intended purpose is to compare and contrast for the reader funding levels by various public school systems throughout the State.

The County has included an exhibit on page 179. The first section of the exhibit represents the public school systems identified by the UCPS in their budget submission as "UCPS and Other High Performing North Carolina Public School Systems". The second section represents "peer group" public school systems included in the MGT of America, Inc. report dated January 7, 2005. The MGT report was jointly commissioned in February 2004 by the Board of Education (BOE) and the County Commissioners as an outgrowth of the mediation proceedings during the summer of 2003. The third section contains three public school systems – Durham because it is close to Union in terms of school enrollment, New Hanover because UCPS included the system as a peer system in its 2006 budget submission and Mecklenburg because it is a large school system similar to Wake which UCPS included in 2007 as a high performing system.

Budget Message

Column C “Local PPE” represents data supplied by UCPS in their budget submission which data is derived from the DPI source cited in the second previous paragraph. The source of the data contained in the other columns is DPI and the North Carolina Association of County Commissioners (NCACC) with per ADM calculations provided by the County.

DPI calculates separately, based on expenditures reported by each local school system, per pupil expenditures for *current expense* and *capital outlay*. While DPI states that current expense should only include disbursements necessary for the daily operation of the public schools, the County is increasingly convinced that there is not uniform statewide accounting by local school systems for public school expenditures among these two categories.

For instance, budget and tax survey information of comparative spending assembled by the NCACC (available at www.ncacc.org/budtax.htm) on county appropriations for these two categories of expenditures differs widely from DPI and when real estate wealth available to counties to support education are included in the analysis, different conclusions regarding spending efforts may be reached.

UCPS latest comparison included in its budget submission of Union’s PPE based on DPI’s 2004-05 data, suggests that PPE expenditures for Union are lower in the peer group presentation (see exhibit on page 179). However, if operating capital and real estate wealth levels are included, then a different conclusion on funding effort may be reached. For instance, excluding the two city school systems from UCPS analysis (because comparable information for the city systems are not representative of countywide school systems), it is noteworthy that only Union is designated by UPI as a “low wealth” system. The low wealth system designation by DPI is based on Union’s low per capita income levels and real estate values – when compared to other systems throughout the State.

Adjusting absolute PPE spending levels by real estate wealth, which is one of the primary sources (in addition to sales tax receipts) available to counties to fund local school expenditures, Union County performs better than most of the counties in the UCPS and MGT survey.

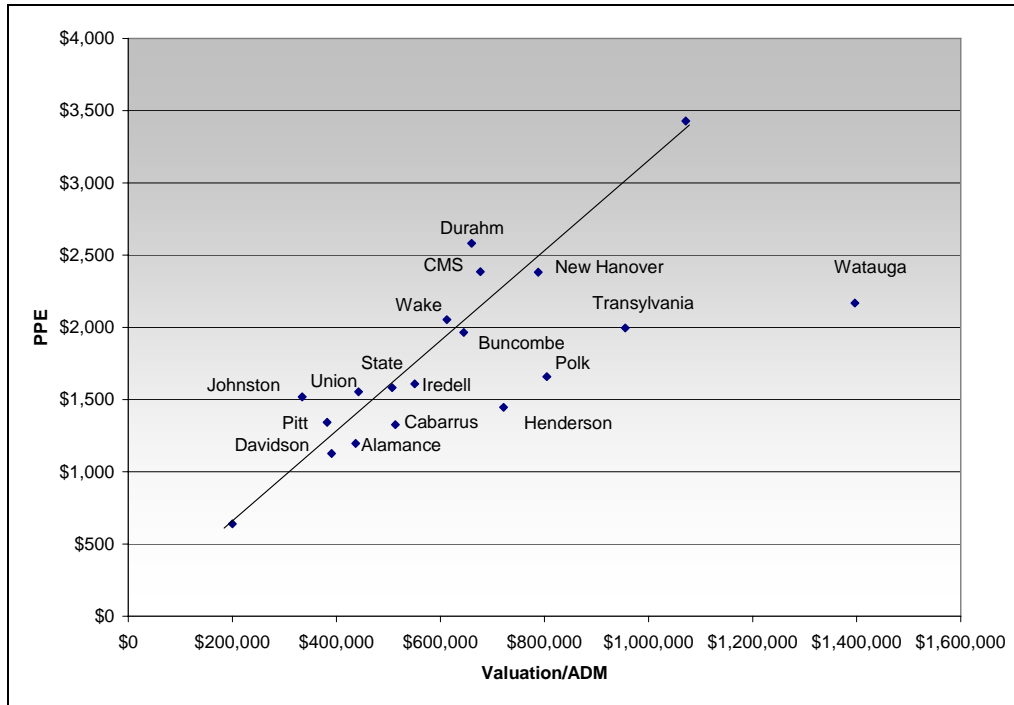
The chart on the following page includes all the counties that appear in the exhibit on page 179. The average PPE for the counties based on the property valuation per ADM is 0.32%. The counties that appear above the trend line contribute a greater portion of their property valuation to school spending while those below the line contribute less. The farther a county is from the trend line, the greater or lesser a county’s spending for schools is from the norm of 0.32%.

As an example Watauga appears on the UCPS listing as a relatively high PPE system. But as a percentage of real estate values, Watauga has a significantly higher ability to support education than many of the other counties but its education spending as a percentage of property values is much lower than virtually all the other systems.

A final example of how budgeting and financial reporting practices can affect reported spending levels in current expense and capital outlay categories is reflected in the table on the following page.

The table includes just a few of the counties that appear in the listing on page 179; two large system and several of the systems that have ADM comparable to UCPS. It is interesting to note that Union’s operating capital appropriation for 2007 is double

Budget Message



County	Enrollment Growth YoY	Percent Growth YoY	New Facilities	O&M Facilities (M)	Current Expense Request	Current Expense Recom.	Capital Recom.(M) 2007	Capital Recom.(M) 2006
Wake	7,060	6.5%	8	\$ 3.08	8%	7%	\$ -	\$ 3.1
Mecklenburg	4,442	4.8%	5	\$ 4.90	11%	4%	\$ 5.2	\$ 5.2
Cabarrus	1,804	5.3%	NR	NR	16%	10%	\$ 4.0	\$ 2.5
New Hanover	884	3.7%	NR	NR	9%	6%	\$ 4.7	\$ 4.0
Union	2,729	8.7%	2	\$ 1.30	28%	26%	\$ 11.0	\$ 6.1
Durham	1,465	4.8%	1	\$ 0.40	12%	6%	\$ 2.4	\$ 1.5

the amount of any other county contribution and far exceeds the capital contribution of systems 3 to 4 times larger than Union's. We don't have any information to suggest that other systems are failing to invest operating capital in their existing system; again, it is more likely that systems classify expenditures differently and that each county and school system develops, over time, budgeting norms that work for their particular circumstances.

The County has made significant strides over the past several years to fund UCPS at greater levels. The table on page 121, which reflects per pupil spending by the County over the past decade, clearly demonstrates the County's commitment to provide UCPS increased funding designed to improve quality public education. The recommended budget containing an increase in the County's current expense appropriation of \$11.5 million or 26% and \$4.9 million or 79% in capital outlay continues that commitment.

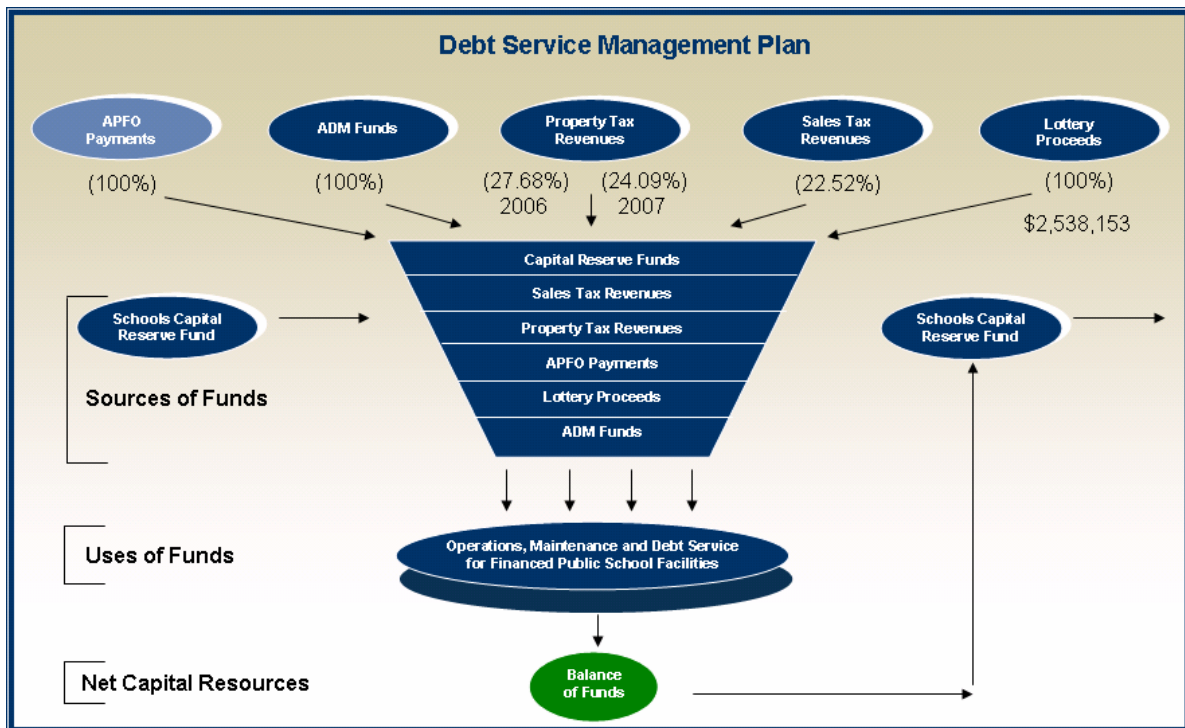
This budget recommendation for education also comes with a cautionary note. Fully one year ago, in submitting the 2006 budget recommendation, I expressed concern over the

sustainability of UCPS current expense and capital outlay requests and County Commission funding. I expressed concern over the budgeting and fiscal relationships between the Boards of Education and County Commission and the need to commit to a calendar for addressing the recommendations regarding major policy leadership issues contained in the MGT report.

Governmental budgeting, both for the annual and 2-5 year planning period, is dependent on predictability and minimizing deviations from the norm. The education appropriation process is broken ... it needs to be fixed. The County and its taxpayers simply cannot afford 35% appropriation request increases from the BOE. We must immediately begin the process of establishing a framework for education funding that is more predictable, one that provides for quality education opportunities for our children and that our community can afford.

Debt Service Management Plan

The County's debt service financial policies provide for the allocation of various revenue sources to the retirement of debt issued in connection with the public school capital construction program. These policies are communicated to the public in terms of fiscal impact statements associated with bond referendums and it is these policies, executed by the County Commission, which have contributed to the County's AA bond rating and recent favorable actions by the rating agencies. The plan is outlined below.



The plan for 2007 allocates \$31.4 million from the four revenue sources (ADM, property tax, sales tax and lottery proceeds) to operation and maintenance associated with the financed projects that are in service (\$3.2 million) with the balance of \$28.2 million to pay principal and interest on school debt service.

Budget Message

The budget recommendation for 2007 includes lottery proceeds in the amount of \$2.5 million. The budget recommendation includes an adjustment in the allocation of property taxes to the debt service management plan from 27.68% to 24.09% with the additional property tax revenues redirected to fund the \$9.8 million or 32% increase in County appropriation to UCPS.

The plan is structured to accommodate the additional issuance of the remaining \$110 million in authorized and unissued school bonds from the two bond referendums in 2004. The annual debt service of \$8.5 million associated with that issuance will be serviced from the plan without additional adjustments to the allocations from property taxes, sales taxes or lottery proceeds.

Other Major Budget and Program Initiatives

Fire Services

The 2007 budget includes provisions for the conversion of Springs and Waxhaw fire service districts from a fire fee to a fire tax. The implications for the County are significant. Several issues regarding these conversions have recently surfaced

First, as the County Commission is aware, the County distributes sales tax based on tax levies and taxing districts. The more tax levies and districts that exist, the greater the distribution. In many respects, notwithstanding growth in retail sales, the distribution of sales tax is a **zero sum game**. For every \$1 of additional property tax levy generated by a taxing district, the district also receives about 37 cents from the sales tax. The County's General Fund loses about 26 cents, the Union County Public Schools lose about 3.5 cents and all the other municipalities and fire tax districts lose the remaining 7.5 cents. So, if all the fire fees were converted to fire taxes, the County General Fund would lose \$875,000, UCPS \$120,000 and all other districts in the County about \$255,000. Because the tax adversely impacts the General Fund, my budget proposes the elimination of the station subsidies for those VFD's that receive tax funds from the County. Subsidies for VFD's that are financed through the fire fee would continue.

Second, the district boundaries were initially drawn in the 1960's – well before the incorporation of many of our new municipalities. Several towns are now served by different fire service districts, insurance districts and VFDs. Increasingly the towns are talking about the equity and confusion to their residents of the variance in fire protection fees/charges and fire protection services.

Third, in an increasing age of transparency, taxpayers and citizens are demanding more accountability, and rightly so, of their government with respect to the provision and cost of services. Based on the current method of operating and financing fire protection services in our County, it is difficult for the County to provide appropriate answers to those valid inquiries.

I have included in my budget recommendation funds to conduct a comprehensive analysis of fire protection in the County. The study represents an effort to define adequate fire protection, analyze all methods for their financing and reach a consensus on a solution. Stakeholders in this discussion should include VFDs and municipalities.

Budget Message

Pending the resolution of this matter in the coming year, I recommend that further fire district conversions and major capital improvements be deferred.

Law Enforcement

The 2006 budget adopted by the County Commission last year provided resources for the Sheriff to conduct a growth study assessment of the agency's status in five primary areas including anticipated population growth, current and future personnel levels (both sworn and civilian), technology, training facilities and overall effectiveness of service delivery to the community.

The Sheriff and County contracted with the Department of Criminal Justice of The University of North Carolina at Charlotte and SEARCH, The National Consortium for Justice Information and Statistics.

The results of the study were recently presented to County and Sheriff's senior management team earlier this month. The authors of the report will be making a report to the County Commission within the next month or two.

The report made several recommendations around the primary areas including:

- hiring a minimum of approximately 5.2 deputies and 1.3 civilians each year in order to maintain .85 deputies per 1,000 population (slightly above the State average) to keep pace with crime rates, calls for service, and specialized law enforcement responsibilities and duties
- greater investment in new technologies and training

These recommendations have impacts on both the annual and capital improvement budgets with future challenges to insure that education needs and funding do not completely overshadow the need to continue to provide quality law enforcement.

In connection with the annual budget, five additional positions are included in the budget (4 sworn and 1 civilian). While falling slightly short of the report's recommendation, the 5 positions combined with the three additional sworn positions the County Commission approved earlier this year, meets the report's recommendations.

Park and Recreation

The 2007 budget proposes major investments in the County's development of Jessie Helms Park (JHP) and continued renovations to Cane Creek (CCP) and Fred Kirby Parks.

The budget includes funds for the:

- required local match (\$540K), leveraging an additional \$500K from federal/State sources, for improvements to the passive area of JHP (trails, festival area)
- renovation (\$414K) of 25+ year old bathhouses in the campground areas at CCP
- construction of the Flag Branch Creek Bridge (\$500K) at JHP to provide access to the passive area for vehicular and pedestrian traffic
- construction of a campground store/check-in station (\$332K) at the entrance to the campground

These recommended investments in our parks and recreation assets will enhance our community's quality of life by providing greater leisure time opportunities for all of our residents and continue the commitment to further the development of JHP.

Budget Message

Capital Improvement Plan, Capital Reserve and Bond Referendum

The capital improvement plan (CIP) for the 2006-2011 period relating to the tax supported (UCPS, SPCC, County) and utility programs is in the final stages of being completed. The development of the CIP and fiscal impact statements would have typically been delivered much earlier to the County Commission. Two factors contributed to the delay this year. First, in connection with the tax supported CIP, the BOE just recently completed and approved its submission to the County May 18. The information is currently being analyzed by County staff. Second, as the County's water and sewer master plan was being updated (last update occurred in 2000), County staff deemed it prudent to defer submission of a CIP to insure its conformance to the latest master plan updates.

County staff does not anticipate that the 2006 CIP will have any impact on the on the 2007 annual operating budget. The 2006 CIP's financial implications on the 2008 operating budget will be significant.

As indicated previously, the County has just recently received the 2006 CIP from UCPS. It is under review. While the financial review is incomplete, it is very likely that a November 2006 school bond referendum will be required to support the construction schedule. The latest date that the County Commission may take action to accommodate a referendum on the November ballot is August 7.

County staff will require several more weeks to complete their review along with the required fiscal impact statements and will be in a position to provide the County Commission with the CIPs and impact statements by mid-June. I propose that we commit to reviewing the CIPs and impact statements immediately following our review of the operating budget with decisions regarding the CIP occurring no later than mid-July.

Last year's tax supported CIP for the period 2005-2010 totaled \$567 million. This year's CIP will likely exceed that amount. The previous financial models that were utilized to support the funding of the CIP provided for the gradual use of the County reserves for equity contributions over the planning period ... so that at the end of the 5-year planning horizon the County's reserves were at the County Commission's required target levels of 16% and on par with other NC AA rated communities. The County deliberately presented the financial model in this manner because the higher level of reserves in the earlier years, pending their use in the CIP over the 5-year planning period, provided greater financial comfort to the rating agencies.

In November 2005 and March 2006, the County conferred extensively with the rating agencies regarding this approach and assured the rating agencies that the draw downs in reserves were for pay-go contributions to the CIP and that such action had the impact of reducing the total debt required to finance the CIP. The County also had discussions with the rating agencies regarding a component of the financial policies adopted by the County Commission – the requirement to transfer excess reserves beyond the target 16% requirement to the capital reserve to fund portions of the CIP. The County had deferred implementation of the policy, due to the agencies comfort regarding the large reserves, pending discussions with the rating agencies.

I am now comfortable that the rating agencies have a sufficient understanding of the CIP, the debt management plan and how the use of fund balance relates to the funding of the

Budget Message

CIP. I am recommending that the County Commission, prior to 2006 fiscal year end, transfer \$21 million from the County reserves to the capital fund and commit those resources to fund a portion of the CIP.

The draw down of the excess fund balance will place the County at the target 16% level. The average for our AA rated NC peer communities is 17.91%. Any further draw down of fund balance beyond the level of use provided for in the County's financial policies will place the County's rating in jeopardy. Simply stated, the excess reserves have been depleted in order to partially fund the CIP and reduce the issuance of long-term debt ... there will be no more excess reserves available in the General Fund should the County Commission accept this recommendation.

Elimination of Supplemental School Tax

For several years, County and UCPS officials have been discussing the financial implications of a separate supplemental tax and how that tax affects comparisons of tax burden and funding levels. The reason these discussions have occurred is that portions of County and UCPS funding are based on unit wide tax rates and appropriations to education ... the greater the local tax burden and funding to schools, the more the County and UCPS receive.

The MGT study concluded that the current method (supplemental tax and sales tax) "has a negative impact on the ability of UCPS to maximize revenues from the Low Wealth Supplemental Funding program" and recommended that UCPS take the lead and contact DPI and the County to more fully understand the complex funding methodology, determine the extent of increased funding and formulate recommendations regarding the Low Wealth program. Such effort has been delayed.

However, the NC Lottery distribution formula makes the discussions surrounding the supplemental school tax much simpler. The lottery distribution formula provides that 65% of the lottery proceeds be distributed based on ADM with the remaining 35% distributed to counties with effective tax rates that exceed the statewide average. Only countywide tax rates are included in the calculation. The table below summarizes the distribution methodology associated with lottery proceeds.

	Present	Consolidated	Required Rate to Receive 35%
County	\$ 0.5600	\$ 0.6300	\$ 0.6310
School Tax	0.0700	-	-
Total Tax	<u>0.6300</u>	<u>0.6300</u>	<u>0.6310</u>
Weighted			
Sales/Assesment Ratio	0.9459	0.9459	0.9459
Effective Rate	0.5300	0.5960	0.5970
Statewide Average	0.5960	0.5960	0.5960
County's Effective Tax Rate/ State Average	88.93%	100.00%	100.17%
65% Distribution	\$ 2,538,153	\$ 2,538,153	\$ 2,538,153
35% Distribution	\$ -	\$ -	\$ 2,309,359

Budget Message

The average statewide effective tax rates have reflected very little movement in recent years and have hovered in the range of \$0.596 - \$0.599 – reflecting the affect of sales assessment ratios on absolute tax rates.

The County's countywide rate of \$0.56 produces an effective tax rate of \$0.53 which makes the County ineligible for lottery proceeds from the 35% distribution. Consolidating the two rates, the countywide and supplemental school tax, places the County's adjusted rate at the statewide average. The rate must be in excess of the statewide average in order to receive lottery proceeds from the 35% distribution. Adjusting the rate by 1/10th of 1 cent would result in an additional \$2.3 million.

As we look to the immediate future, given the enormous challenges the County is facing in connection with funding its CIP and the tremendous pressures on the County's tax rate, it is only a limited period of time before the County's tax rate will likely exceed the effective statewide average.

For this reason, as well as greater simplification of school funding, I urge the County Commission to consolidate the two separate rates. This action, based on current funding formulas from the State, will certainly result in increased funding for public education in Union County in the near term.

Utilities

The 2007 budget provides resources to continue the implementation of the Public Works capital improvement program approved in 2005, 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 2007.

The budget submission does not contain any revisions to the capacity fee schedule or charges. A comprehensive analysis of capacity fees is currently being completed. The County Commission authorized the study in May 2005 based on the 2005 capital improvement plan and a staff recommendation to modify the schedule to a square footage basis. The study is being modified to insure it conforms to the master plan that is currently in the final stages of completion.

As stated previously, the CIP and master plan, which we anticipate presenting to the County Commission in the coming months, will have a much greater impact on the annual operating budget. That impact; however, will not occur until 2008 or beyond.

The budget adheres to the major financial performance measures adopted by the County 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 2007 budget.

Measure	Standard	2007 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%	1.05%
Working capital days	365	365

The utility budget revenues are based on an increase in customer growth of about 6% and the maintenance of the gains in volumetric sales experienced in 2006. 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

The County's current municipal solid waste (MSW) tipping fee is \$38 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 are projected to increase by approximately 3.5% effective January 1, 2007. The budget includes an adjustment in the tipping fee from \$38 to \$39 per ton, an increase of 2.6% effective July 1 to cover the increased costs associated with MSW.

Compensation and benefits

The budget includes 5% 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 \$1.6 million for 2007. 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 and the State of North Carolina 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 County Commission shares my belief that County employees provide those services efficiently and effectively and warrant recognition by the County Commission and community.

The County's health cost trends continue to fall below those experienced by our marketplace competitors. Based on our recent claims experience we anticipate an increase of approximately 10% in contributions from the County and its employees for dependent care.

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

By maintaining service levels and increasing support to the community's highest priority programs, Union County will continue to be recognized in the region as a great place to live, work and enjoy a high quality of life. As we lead Union County through this period of change and growth, we will strive to maintain and build partnerships with community stakeholders, and we will continue to be good stewards of the taxpayers' resources.

Respectfully submitted,

Mike Shalati

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 2006-2007 budget document is divided into eight major sections: Introduction, Goals and Financial Policies, Budget Overview, Department and 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 2006-2007 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**

This section provides information on 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.

- **Appendices**

The Appendix section includes information on capital outlay, 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 June 5, 2006; the budget having been filed with the County Clerk on May 26.

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

May 26	Filing of Budget with Clerk
June 5	Presentation and overview of FY2007 recommended budget
June	Budget review sessions
June 15	Public hearing on budget
June 19	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 6:00 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: Wednesday, June 7, 5:00 p.m.

Overview of budget content and format
 Summary of factors influencing the budget
 Proposed FY2007 budget ordinance
 General Government

Session 2.

Date: Thursday, June 8, 6:00 p.m.

Public Safety
 Economic and Physical Development
 Human Services

Session 3.

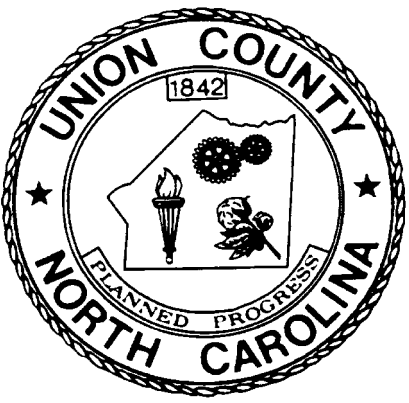
Date: Wednesday, June 14, 6:00 p.m.

Education
 Cultural and Recreational
 Proprietary & Other Funds

Session 4.

Date: Thursday, June 15, 6:00 p.m.

Public Hearing on the Budget
 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, 2006 and ending June 30, 2007 in accordance with the chart of accounts heretofore established for this county.

General Government:	
Board of Commissioners	319,661
Central Administration	688,682
County Dues & Memberships	108,843
Internal Audit	86,158
Legal	291,235
Personnel	542,484
Finance	841,347
Tax Administration	3,620,160
Court Facilities	3,228,281
Elections	708,917
Register of Deeds	1,113,574
Information Technology	2,251,018
General Services	229,897
Public Safety:	
Law Enforcement	16,673,208
Communications	1,901,888
Homeland Security	262,601
Fire Services	888,930
Inspections	2,149,758
Outside Agencies	3,763,071
Economic & Physical Development:	
Planning	467,587
Economic Development	627,729
Cooperative Extension	908,048
Soil Conservation	70,181
Outside Agency	53,607
Human Services:	
Public Health	7,026,074
Social Services	24,657,760
Transportation and Nutrition	1,321,173
Veterans' Services	211,020
Outside Agencies	1,849,660
Education:	
School Current Expense	57,104,364
School Capital Outlay	11,043,050
School Debt Service	28,217,511
Community College	1,162,040
Outside Agency	2,500
Cultural and Recreational:	
Library	4,371,538
Parks & Recreation	3,617,821
Outside Agencies	68,000
Contingency/Nondepartmental	2,319,920
	<u>184,769,296</u>

Continued on next page.

B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

Ad Valorem Taxes	100,668,439
Local Option Sales Tax	34,639,409
Other Taxes	3,716,000
Intergovernmental	20,069,557
Functional Revenues	12,816,087
Miscellaneous	5,924,937
Fund Balance Appropriated	6,934,867
	<u>184,769,296</u>

SECTION II. FIRE TAX DISTRICTS

A. The following amounts are hereby appropriated in the various FIRE TAX DISTRICT FUNDS for the operation of fire protection services for the fiscal year beginning July 1, 2006 and ending June 30, 2007 with the chart of accounts heretofore established for this county.

B. It is estimated that the following revenues will be available in the FIRE TAX DISTRICT FUNDS for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

Wesley Chapel	<u>727,113</u>
Hemby Bridge	<u>925,000</u>
Stallings	<u>854,676</u>
Springs	<u>212,110</u>
Waxhaw	<u>347,055</u>

Ad Valorem Taxes	440,161
Local Option Sales Tax	217,795
Fund Balance Appropriated	69,157
	<u>727,113</u>
Fire Tax	659,900
Local Option Sales Tax	207,662
Fund Balance Appropriated	57,438
	<u>925,000</u>
Ad Valorem Taxes	587,342
Local Option Sales Tax	171,232
Fund Balance Appropriated	96,102
	<u>854,676</u>
Ad Valorem Taxes	212,110
Ad Valorem Taxes	347,055

SECTION III. 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, 2006 and ending June 30, 2007.

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, 2006 and ending June 30, 2007.

Public Safety:	<u>1,128,693</u>
----------------	------------------

Fire Fees	1,125,693
Fund Balance Appropriated	3,000
	<u>1,128,693</u>

Continued on next page.

SECTION V. 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, 2006 and ending June 30, 2007 with the chart of accounts heretofore established for this county.

C. It is estimated that the following revenues will be available in the EMERGENCY TELEPHONE SYSTEM FUND for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

Public Safety 1,092,300

Service Charges 1,033,000
Miscellaneous 59,300
1,092,300

SECTION VI. 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, 2006 and ending June 30, 2007 with the chart of accounts heretofore established for this county.

B. It is estimated that the following revenues will be available in the WATER AND SEWER FUND for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

Water & Sewer 42,049,888

Fees for Services 33,148,483
Miscellaneous 1,684,000
Retained Earnings Appropriated 7,217,405
42,049,888

SECTION VII. 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, 2006 and ending June 30, 2007 with the chart of accounts heretofore established for this county.

B. It is estimated that the following revenues will be available in the SOLID WASTE FUND for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

Solid Waste 3,994,719

Fees for Services 3,695,734
Miscellaneous 298,985
3,994,719

SECTION VIII. 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, 2006 and ending June 30, 2007 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, 2006 and ending June 30, 2007.

Stormwater 158,367

Transfer from Enterprise Fund 158,367

Continued on next page.

Union County, NC

SECTION IX. **A. GENERAL FUND:** That there is hereby levied for the fiscal year beginning July 1, 2006, and ending June 30, 2007, 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 .6367

B. SPECIAL DISTRICTS: That there is hereby levied for the fiscal year beginning July 1, 2006, and ending June 30, 2007, 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, 2006, 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:

Wesley Chapel Fire Protection District	<u> .0152 </u>	Springs Fire Protection District	<u> .0313 </u>
Hemby Bridge Fire Protection District	<u> .0464 </u>	Waxhaw Fire Protection District	<u> .0413 </u>
Stallings Fire Protection District	<u> .0444 </u>		
Monroe Special School District - Current Expense	<u> .0000 </u>	County Special School District - Current Expense	<u> .0000 </u>

Continued on next page.

SECTION X. FIRE FEES

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

FIRE FEES 2006-2007

	Allens Cross- Roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek	New Salem
Percentage per request or maximum	100.00%	97.56%	100.00%	90.18%	100.00%	99.41%	100.00%	88.80%
Single Family Dwelling (SFD) (max fee of \$50)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	4.88	5.00	4.51	5.00	4.97	5.00	4.44
Animal/Horticulture (20% of fee)	10.00	9.76	10.00	9.02	10.00	9.94	10.00	8.88
Commercial < or = 5000 sq ft (100% of fee)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Commercial > 5000 sq ft (200% of fee)	100.00	97.56	100.00	90.18	100.00	99.41	100.00	88.80
Mobile Home (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Duplex (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Triplex (150% of fee)	75.00	73.17	75.00	67.64	75.00	74.56	75.00	66.60
Other Family Dwellings (200% of fee)	100.00	97.56	100.00	90.18	100.00	99.41	100.00	88.80
Cultural Facilities (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Educational Facilities (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Governmental Facilities (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Religious Facilities (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
Fire Protection Facilities (same as SFD)	50.00	48.78	50.00	45.09	50.00	49.71	50.00	44.40
% of Legislated maximum of \$50.00	100.00%	97.56%	100.00%	90.18%	100.00%	99.41%	100.00%	88.80%

	Provi- dence	Sandy Ridge	Stacks Road	Stallings	Union- ville	Waxhaw/ Marvin	Wingate
Percentage per request or maximum	100.00%	99.76%	97.10%	100.00%	77.96%	100.00%	94.96%
Single Family Dwelling (SFD) (max fee \$50)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	4.99	4.86	5.00	3.90	5.00	4.75
Animal/Horticulture (20% of fee)	10.00	9.98	9.71	10.00	7.80	10.00	9.50
Commercial < or = 5000 sq ft (100% of fee)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Commercial > 5000 sq ft (200% of fee)	100.00	99.76	97.10	100.00	77.96	100.00	94.96
Mobile Home (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Duplex (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Triplex (150% of fee)	75.00	74.82	72.83	75.00	58.47	75.00	71.22
Other Family Dwellings (200% of fee)	100.00	99.76	97.10	100.00	77.96	100.00	94.96
Cultural Facilities (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Educational Facilities (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Governmental Facilities (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Religious Facilities (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
Fire Protection Facilities (same as SFD)	50.00	49.88	48.55	50.00	38.98	50.00	47.48
% of Legislated maximum of \$50.00	100.00%	99.76%	97.10%	100.00%	77.96%	100.00%	94.96%

Continued on next page.

SECTION XI. WATER AND SEWER RATES

A. One-time Charges for New Service:

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

B. Monthly Service Charges:

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

** A year round sewer billing cap is applicable to all metered water consumption over 12,000 gallons per month for residential customers using 3/4" meter.

* Volumetric rates for residential 3/4" and irrigation meters shall be \$2.10/1,000 gallons for the first 3,000 gallons, \$2.45/1,000 gallons for the next 5,000 gallons, \$3.45/1,000 gallons for the next 4,000 gallons, \$5.45/1,000 gallons for the next 6,000 gallons and \$9.45/1,000 gallons greater than 18,000 gallons.

C. Payment Distribution:

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

Continued on next page.

Union County, NC

SECTION XII. PAY PLAN

- A. The Pay Plan, incorporated herein by reference and approved as "Union County, North Carolina Grades and Salary Ranges 2006-2007 Effective June 24, 2006" for fiscal year 2007 reflects an adjustment of 5 percent (5%) to the grades and ranges previously approved by the Board of Commissioners for fiscal year 2006 with the adjustments necessary to remain in compliance with requirements of the State Personnel Act.

The County Manager is authorized, effective June 24, 2006, to provide a five percent (5%) market adjustment to the compensation of eligible employees, appointed and elected officials in an aggregate amount not to exceed five percent (5%) of total payroll and an inflationary adjustment to the in region travel allowance of elected officials.

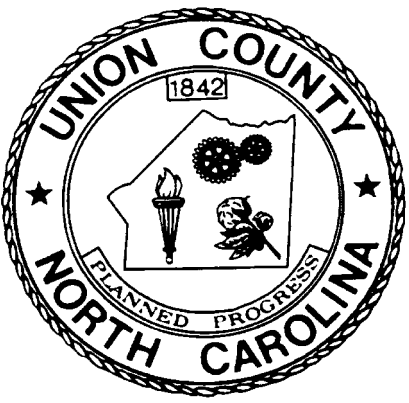
SECTION XIII. SEVERABILITY

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

This Budget Ordinance is adopted on June 19, 2006 and is to become effective July 1, 2006.

**BOARD OF COMMISSIONERS
UNION COUNTY, NORTH CAROLINA**

By: Roger Lane
 CHAIRMAN



Adopted Budget

The County Manager's Recommended Budget was filed with the County Clerk on May 26, 2006, and formally presented to the Board of County Commissioners on June 5, 2005. The Board held work sessions on June 7, 8, 14, 15. A public hearing was held on June 15. The Board adopted the budget on June 19, 2006.

The adopted tax rate for FY2007 is 63.67¢, reflecting the Manager's recommended tax rate of 63.0¢ plus an

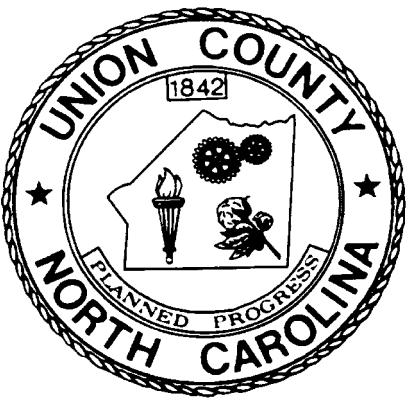
addition of 0.67¢ earmarked for full funding of the Union County Public Schools' current expense request. There were several other changes to the Manager's recommended budget which are summarized below.

This document reflects all of the adjustments to the recommended budget identified in the Board's review and as adopted in the formal Budget Ordinance.

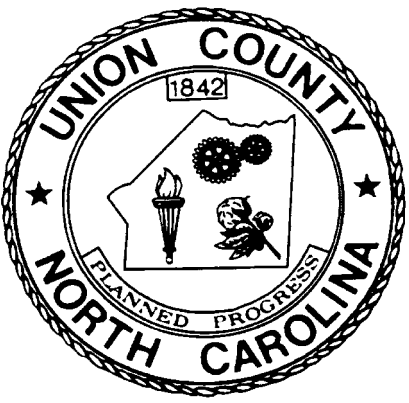
General Fund

Budget Changes Recap

	Expense	Revenue	Fund Balance Appropriated
Manager's Recommended Budget - General Fund	\$ 183,655,296	\$ 176,809,429	\$ 6,845,867
<u>Changes by the Board of County Commissioners:</u>			
Tax vehicles	(42,000)		(42,000)
Union Village air duct	(140,000)		(140,000)
Inspections cost of service study	50,000		50,000
Inspections fees	(50,000)		(50,000)
Operation Reachout - landfill credit	1,000		1,000
United Family Services	20,000		20,000
Hospital care	250,000		250,000
General Services - UCPS GC and HPO occupancy costs	(214,838)		(214,838)
UCPS Government Center & Historic Post Office occupancy costs	214,838		214,838
UCPS full funding of current expense	1,025,000		1,025,000
Additional Tax Rate (.63 + .0067 = .6367)		1,025,000	(1,025,000)
	1,114,000	1,025,000	89,000
Board of Commissioners' Adopted Budget - General Fund	\$ 184,769,296	\$ 177,834,429	\$ 6,934,867



Blank page.



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 – Chairman Lane and Vice Chairman Sexton*
- *Centralina COG – Vice Chairman Sexton*
- *Fire Commission – Commissioner Stone*
- *Farmers Market Committee – Vice Chairman Sexton*
- *Board of Health –Vice Chairman Sexton*
- *Library Board of Trustees – Vice Chairman Sexton*
- *LEPC – Commissioner Stone*

Government Structure and Organization

- *Piedmont Behavioral Health – Commissioner Pressley*
- *Carolinas Medical Center – Union Trustee Council – Chairman Lane*
- *Union Memorial Regional Medical Center – Chairman Lane and Vice Chairman Sexton*
- *Yadkin Pee Dee Committee – Commissioner Stone*
- *MUMPO – Vice Chairman Sexton*
- *Parks and Recreation Advisory Committee – Chairman Lane*
- *School Liaison – Vice Chairman Sexton*
- *Job Ready Partnership – Commissioner Stone*
- *Partnership for Children – Commissioner Stone*
- *Agricultural Advisory Board – Commissioner Stone*
- *Carolinas-Union EMS – Chairman Lane*
- *UC Home and Community Care Block Advisory Committee – Commissioner Stone*

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 Roger Lane is serving his first term having been elected to the Commission 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.

Chairman 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

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.

Vice-Chairman 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

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

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

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.

- **Adult Care Home Community Advisory Committee**

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

(10 members with a maximum of 20)

- **Board of Adjustment**

Hears appeals and requests for variances from County zoning ordinances.

(7 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 includes 1 Commission representative)

- **Fire Commission**

Advises the Board on matters relating to fire protection.

(8 members includes 1 Commission representative)

- **Board of Health**

Advises the Board on matters relating to public health.

(11 members includes 1 Commission representative)

- **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.

(13 members includes 1 Commission representative)

Boards, Committees and Commissions

- **Social Services Board**

Advises the Board on matters relating to social services.

(5 members of which the Commission appoints 2)

- **Planning Board**

Develops long-range, continuing and comprehensive planning programs for the orderly growth and development of the County.

(7 members and 2 alternates)

- **Carolinas Medical Center - Union Trustee Council**

Approves the Medical Center budget and medical staff appointments.

(10 members of which the Commission appoints 7 including 1 Commission representative)

- **Workforce Development Board**

Responsible from developing policy and overseeing local workforce development initiatives.

(20 members)

- **Jury Commission**

Prepares list of prospective jurors.

(3 members of which the Commission 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 including 1 Commission representative)

- **Piedmont Behavioral Health Board**

Sets policy for the mental health programs serving Cabarrus, Stanly, Rowan, Davidson and Union counties.

(20 members, 4 each from participating counties including 1 Commission member)

- **Nursing Home Advisory Committee**

Monitors nursing homes in the County.

(9 members with a maximum of 12)

- **Agricultural Advisory Board**

Promotes agricultural values and general welfare of the County.

(9 members and 1 Commission representative)

- **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 the Commission appoints 3)

Boards, Committees and Commissions

- **Partnership for Progress**

Coordinates economic development activities of Union County.

(11 members of which the Commission appoints 1)

- **Juvenile Crime Prevention Council**

Plans for the prevention of juvenile crime in the County.

(26 members of which the Commission appoints 7)

- **South Piedmont Community College**

Provides higher educational opportunities to the residents of the County.

(14 members of which the Commission appoints 3)

Financial “Best Practices”

Overview

These “best management practices”, adopted by the Board of County Commissioners on March 15, 2004, and modified November 1, 2004 to include parameters defining the use of derivative products to mitigate the County’s interest rate exposure, 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.

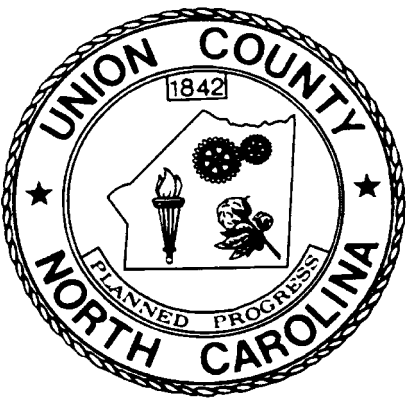
- General Fund target fund balances are estimated at 16%.
- Water and Sewer Fund target fund balances are estimated at 365 days cash on hand.

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 2005	FY 2006		FY 2007		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
Ad Valorem Taxes	69,669,236	78,726,671	79,829,591	86,512,939	86,512,939	98,535,939
Ad Valorem Taxes (Prior)	1,634,424	1,985,320	1,741,054	2,132,500	2,132,500	2,132,500
Local Option Sales Tax	24,850,750	25,016,175	27,604,503	30,778,409	30,778,409	34,639,409
Other Taxes	2,421,248	2,420,000	3,148,647	3,716,000	3,716,000	3,716,000
Intergovernmental	300,362	302,417	323,264	302,000	302,000	302,000
Intergovernmental-Dept.	17,639,789	19,192,236	18,869,348	19,852,911	19,767,557	19,767,557
Functional Revenues	12,077,921	11,824,304	13,181,508	12,816,087	12,816,087	12,816,087
Investment Income	1,946,603	2,089,000	3,304,800	3,300,000	3,300,000	3,300,000
Other Revenues	2,784,083	2,414,270	3,342,766	2,624,937	2,624,937	2,624,937
Interfund Transfers	794,841	0	772,982	0	0	0
Proceeds-Sale of Debt	21,630,000	0	0	0	0	0
Fund Balance	0	9,657,618	0	0	6,845,867	6,934,867
Total	\$155,749,257	\$153,628,011	\$152,118,463	\$162,035,783	\$168,796,296	\$184,769,296
Monroe School District						
Ad Valorem Taxes	1,052,930	1,105,600	1,079,600	all in UCSD	all in UCSD	all in General
Local Option Sales Tax	413,679	379,800	418,000	# below	# below	Fund # above
Total	\$1,466,609	\$1,485,400	\$1,497,600	\$0	\$0	\$0
Union County School District						
Ad Valorem Taxes	8,307,152	8,744,000	9,089,700	10,998,000	10,998,000	all in General
Local Option Sales Tax	2,881,196	2,942,400	3,248,000	3,861,000	3,861,000	Fund # above
Total	\$11,188,348	\$11,686,400	\$12,337,700	\$14,859,000	\$14,859,000	\$0
Wesley Chapel Fire District						
Ad Valorem Taxes	351,973	361,201	435,000	440,161	440,161	440,161
Local Option Sales Tax	120,785	124,662	134,165	217,795	217,795	217,795
Fund Balance	0	31,350	0	69,157	69,157	69,157
Total	\$472,758	\$517,213	\$569,165	\$727,113	\$727,113	\$727,113
Hemby Bridge Fire District						
Ad Valorem Taxes	561,780	559,006	583,500	659,900	659,900	659,900
Local Option Sales Tax	181,365	196,558	211,777	207,662	207,662	207,662
Fund Balance	0	22,836	0	57,438	57,438	57,438
Total	\$743,145	\$778,400	\$795,277	\$925,000	\$925,000	\$925,000
Stallings Fire District						
Ad Valorem Taxes	590,113	469,078	536,010	587,342	587,342	587,342
Local Option Sales Tax	178,416	205,223	221,336	171,232	171,232	171,232
Fund Balance	0	94,313	0	96,102	96,102	96,102
Total	\$768,529	\$768,614	\$757,346	\$854,676	\$854,676	\$854,676
Springs Fire District						
Ad Valorem Taxes	0	0	0	212,110	212,110	212,110
Total	\$0	\$0	\$0	\$212,110	\$212,110	\$212,110
Waxhaw Fire District						
Ad Valorem Taxes	0	0	0	347,055	347,055	347,055
Total	\$0	\$0	\$0	\$347,055	\$347,055	\$347,055
Fee Supported Fire Districts						
Fire Fees	1,389,002	1,459,676	1,472,578	1,125,793	1,125,793	1,128,693
Total	\$1,389,002	\$1,459,676	\$1,472,578	\$1,125,793	\$1,125,793	\$1,128,693

Continued on next page.

Revenue Overview

	FY 2005	FY 2006		FY 2007		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Emergency Telephone System						
Service Charges	1,036,458	989,040	1,042,481	1,033,000	1,033,000	1,033,000
Investment Income	52,186	60,170	55,000	59,300	59,300	59,300
Fund Balance	0	181,862	0	0	0	0
Total	\$1,088,644	\$1,231,072	\$1,097,481	\$1,092,300	\$1,092,300	\$1,092,300
Water and Sewer						
Fees for Services	27,497,744	24,994,620	32,862,063	33,148,483	33,148,483	33,148,483
Investment Income	1,147,802	1,200,000	2,068,000	1,684,000	1,684,000	1,684,000
Retained Earnings	0	10,850,889	0	6,994,817	7,217,405	7,217,405
Total	\$28,645,546	\$37,045,509	\$34,930,063	\$41,827,300	\$42,049,888	\$42,049,888
Solid Waste						
Fees for Services	2,924,729	3,000,210	3,635,250	3,695,734	3,695,734	3,695,734
Investment Income	66,939	75,000	103,590	84,355	84,355	84,355
Other Miscellaneous	200,383	193,480	208,940	214,630	214,630	214,630
Interfund Transfer	250,000	0	0	0	0	0
Retained Earnings	0	904,678	0	0	0	0
Total	\$3,442,051	\$4,173,368	\$3,947,780	\$3,994,719	\$3,994,719	\$3,994,719
Stormwater						
Interfund Transfer	131,307	127,688	110,645	292,433	158,367	158,367
Retained Earnings	0	74,200	0	0	0	0
Total	\$131,307	\$201,888	\$110,645	\$292,433	\$158,367	\$158,367
Reserve Funds:						
Debt Service Fund						
Interfund Transfer	8,336,524	4,150,719	5,456,897	4,507,886	4,507,886	4,507,886
Total	\$8,336,524	\$4,150,719	\$5,456,897	\$4,507,886	\$4,507,886	\$4,507,886
Library Capital Reserve						
Investment Income	3,292	3,909	3,700	3,825	3,825	3,825
Total	\$3,292	\$3,909	\$3,700	\$3,825	\$3,825	\$3,825
Solid Waste Capital Reserve						
Investment Income	102,705	122,354	45,000	50,000	50,000	50,000
Interfund Transfer	0	0	0	611,018	528,743	528,743
Total	\$102,705	\$122,354	\$45,000	\$661,018	\$578,743	\$578,743
Annual Financial Plan Funds:						
Workers' Compensation						
Investment Income	51,014	61,022	50,000	44,000	44,000	44,000
Fund Balance	0	451,828	0	375,350	375,350	375,350
Total	\$51,014	\$512,850	\$50,000	\$419,350	\$419,350	\$419,350
Pension Trust						
Interfund Charges	430,743	458,797	712,037	815,537	804,894	804,894
Investment Income	29,296	34,662	28,600	30,002	30,002	30,002
Total	\$460,039	\$493,459	\$740,637	\$845,539	\$834,896	\$834,896

Continued on next page.

Revenue Overview

	FY 2005	FY 2006		FY 2007		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Health Benefits						
Interfund Charges	4,440,914	5,058,856	5,059,071	5,882,255	5,801,093	5,801,093
Member Contributions	815,881	926,720	915,038	951,638	951,639	951,639
Investment Income	12,881	8,806	17,525	23,733	23,733	23,733
Total	\$5,269,676	\$5,994,382	\$5,991,634	\$6,857,626	\$6,776,465	\$6,776,465
Dental Benefits						
Interfund Charges	286,530	332,149	332,964	388,728	383,384	383,384
Member Contributions	94,266	101,000	101,207	100,900	100,900	100,900
Investment Income	1,593	1,179	2,228	3,841	3,841	3,841
Total	\$382,389	\$434,328	\$436,399	\$493,469	\$488,125	\$488,125
Property & Casualty						
Interfund Charges	669,288	699,341	706,090	708,480	704,240	704,240
Investment Income	2,843	2,430	2,800	4,814	4,814	4,814
Other Revenue	33,062	0	0	0	0	0
Total	\$705,193	\$701,771	\$708,890	\$713,294	\$709,054	\$709,054
Grand Total	\$220,396,028	\$225,389,323	\$223,067,255	\$242,795,289	\$249,460,661	\$250,577,561

Expenditure Overview

	FY 2005	FY 2006		FY 2007		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
General Government						
Board of Commissions	280,472	356,191	317,798	319,661	319,661	319,661
Central Administration	555,645	602,967	515,620	688,682	688,682	688,682
County Dues & Memberships	93,667	95,900	103,965	108,843	108,843	108,843
Internal Audit	76,399	81,464	83,655	86,158	86,158	86,158
Legal	267,326	275,037	288,877	291,235	291,235	291,235
Personnel	436,712	504,777	528,848	605,148	542,484	542,484
Finance	744,686	818,476	795,172	841,347	841,347	841,347
Tax Administration	2,806,569	3,507,943	3,219,688	3,712,160	3,662,160	3,620,160
Court Facilities	3,030,429	3,218,617	3,181,591	3,228,281	3,228,281	3,228,281
Elections	696,769	1,654,120	1,652,854	650,141	708,917	708,917
Register of Deeds	870,669	1,087,614	1,100,626	1,146,936	1,113,574	1,113,574
Information Technology	1,784,099	2,018,467	1,954,591	2,341,188	2,251,018	2,251,018
General Services	1,606,653	1,810,501	2,439,701	1,149,971	584,735	229,897
Public Safety						
Law Enforcement	15,084,521	16,310,446	15,866,848	17,128,900	16,673,208	16,673,208
Communications	1,438,371	1,899,099	1,582,998	1,901,888	1,901,888	1,901,888
Homeland Security	364,183	303,226	296,994	262,601	262,601	262,601
Fire Services	980,091	1,258,492	1,252,691	888,930	888,930	888,930
Inspections	2,119,975	2,066,904	2,113,005	2,149,758	2,149,758	2,149,758
Animal Control	411,255	76,916	76,906	0	0	0
Outside Agencies:						
Medical Examiner	39,425	45,000	40,000	40,000	40,000	40,000
Emergency Med. Srv.	3,664,554	3,714,869	3,714,869	3,608,071	3,608,071	3,608,071
Juvenile Detention	89,680	110,000	100,000	110,000	110,000	110,000
American Red Cross	0	5,000	5,000	15,000	5,000	5,000
Economic & Physical Development						
Planning	465,896	789,004	781,841	760,020	467,587	467,587
Economic Development	319,501	695,687	337,673	627,729	627,729	627,729
Cooperative Extension	535,370	1,500,577	1,436,937	908,048	908,048	908,048
Soil Conservation	108,555	162,196	76,502	70,181	70,181	70,181
Community Dev.	0	200,000	200,000	200,000	0	0
Outside Agencies:						
Downtown Monroe	0	0	0	10,000	0	0
Forest Management	37,326	45,918	43,900	53,607	53,607	53,607
Human Services						
Public Health	5,689,220	6,593,521	6,492,637	7,106,232	7,026,074	7,026,074
Social Services	22,789,024	25,737,181	25,202,712	25,056,777	24,657,760	24,657,760
Transportation and Nutrition	1,046,585	1,288,394	1,318,199	1,321,173	1,321,173	1,321,173
Veterans' Services	200,909	207,035	204,048	211,020	211,020	211,020
Outside Agencies:						
Human Srv. - JCPC	371,090	331,751	293,784	293,784	293,784	293,784
Mental Health	638,830	649,561	641,562	643,345	643,345	643,345
Other Misc Outside	5,280	0	0	0	0	1,000
United Family Services	0	0	0	25,000	0	20,000
Comm. Health Srv.	0	0	0	5,000	0	0
CATS	47,736	46,743	46,743	70,712	70,712	70,712
Disproportionate Minority Contract Research	37,590	142,086	72,176	54,132	54,132	54,132
Turning Point	25,000	25,000	25,000	25,000	25,000	25,000
UDI Sheltered Workshop	26,500	28,500	28,500	28,500	28,500	28,500

Continued on next page.

Expenditure Overview

	FY 2005	FY 2006		FY 2007		
	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	12,500	12,500	12,500
Community Action	76,338	76,338	76,338	76,338	76,338	76,338
Council on Aging	271,014	264,282	265,094	265,094	265,094	265,094
CMC - Union	0	0	0	0	0	250,000
Criminal Justice Partnership	61,126	107,077	107,077	109,255	109,255	109,255
Education						
UCPS Current Expense	25,617,925	31,219,598	31,219,598	42,030,526	41,005,526	57,104,364
UCPS Capital Outlay	4,386,272	6,167,924	6,167,924	13,635,071	11,043,050	11,043,050
UCPS Educ. Planning	48,410	0	0	0	0	0
UCPS Debt Service	22,786,856	26,363,874	27,070,636	28,209,511	28,209,511	28,209,511
UCPS Debt Refunding	21,766,192	8,000	8,000	8,000	8,000	8,000
Outside Agencies:						
Community College	306,354	295,295	287,405	281,540	281,540	281,540
Community College - Operations	765,865	920,500	920,500	965,500	880,500	880,500
Literacy Council	2,000	2,000	2,000	2,500	2,500	2,500
Cultural and Recreational						
Library	3,561,062	4,291,916	4,210,346	4,446,257	4,371,538	4,371,538
Parks & Recreation	2,212,186	3,090,487	2,977,174	2,855,325	3,617,821	3,617,821
Outside Agencies:						
Arts Council	45,000	45,000	45,000	55,000	55,000	55,000
Historical Properties	5,000	5,000	5,000	8,000	8,000	8,000
A. Jackson Foundation	5,000	5,000	5,000	5,000	5,000	5,000
CIP Capital Transfer	0	0	20,604,795	0	0	0
Contingency/Nondept.	926	490,540	51,011	2,223,084	2,319,920	2,319,920
Total	\$151,714,088	\$153,628,011	\$172,467,409	\$173,933,660	\$168,796,296	\$184,769,296
Monroe School District						
Education	1,466,558	1,485,400	1,497,600	all in UCSD # below	all in UCSD # below	all in General Fund # above
Total	\$1,466,558	\$1,485,400	\$1,497,600	\$0	\$0	\$0
Union County School District						
Education	11,143,130	11,686,400	12,337,700	14,859,000	14,859,000	all in General Fund # above
Total	\$11,143,130	\$11,686,400	\$12,337,700	\$14,859,000	\$14,859,000	\$0
Wesley Chapel Fire District						
Public Safety	422,380	517,213	517,213	727,113	727,113	727,113
Total	\$422,380	\$517,213	\$517,213	\$727,113	\$727,113	\$727,113
Hemby Bridge Fire District						
Public Safety	718,400	778,400	778,400	925,000	925,000	925,000
Total	\$718,400	\$778,400	\$778,400	\$925,000	\$925,000	\$925,000
Stallings Fire District						
Public Safety	651,584	768,614	768,614	854,676	854,676	854,676
Total	\$651,584	\$768,614	\$768,614	\$854,676	\$854,676	\$854,676
Springs Fire District						
Public Safety	0	0	0	212,110	212,110	212,110
Total	\$0	\$0	\$0	\$212,110	\$212,110	\$212,110

Continued on next page.

Expenditure Overview

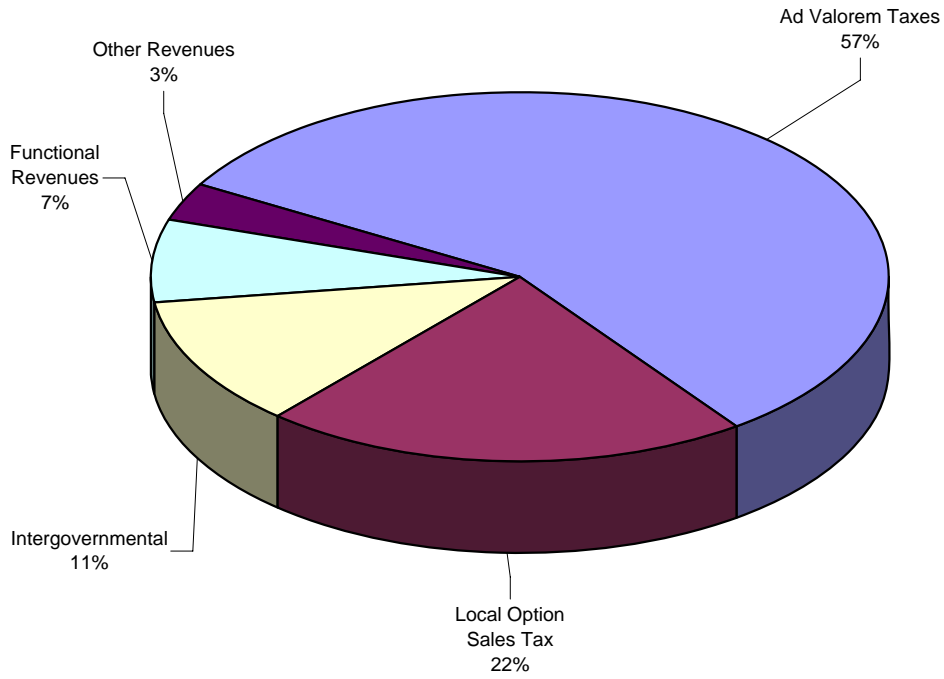
	FY 2005	FY 2006		FY 2007		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Waxhaw Fire District						
Public Safety	0	0	0	347,055	347,055	347,055
Total	\$0	\$0	\$0	\$347,055	\$347,055	\$347,055
Fee Supported Fire Districts						
Public Safety	1,348,521	1,459,676	1,459,676	1,125,793	1,125,793	1,128,693
Total	\$1,348,521	\$1,459,676	\$1,459,676	\$1,125,793	\$1,125,793	\$1,128,693
Emergency Telephone System						
Public Safety	983,990	1,231,072	1,036,837	1,092,300	1,092,300	1,092,300
Total	\$983,990	\$1,231,072	\$1,036,837	\$1,092,300	\$1,092,300	\$1,092,300
Water and Sewer						
Water & Sewer Operations	10,559,560	12,268,718	12,021,477	13,708,215	13,772,436	13,772,436
Transfers to W&S CPO	10,000,000	17,500,000	17,500,000	20,900,000	21,058,367	21,058,367
Debt Service	7,689,288	7,276,791	7,258,187	7,219,085	7,219,085	7,219,085
Total	\$28,248,848	\$37,045,509	\$36,779,664	\$41,827,300	\$42,049,888	\$42,049,888
Solid Waste						
Solid Waste Operations	2,867,667	4,173,368	4,443,962	3,383,701	3,465,976	3,465,976
Transfer to Cap Reserve	0	0	0	611,018	528,743	528,743
Total	\$2,867,667	\$4,173,368	\$4,443,962	\$3,994,719	\$3,994,719	\$3,994,719
Stormwater						
Stormwater Operations	101,307	201,888	128,273	292,433	158,367	158,367
Total	\$101,307	\$201,888	\$128,273	\$292,433	\$158,367	\$158,367
Reserve Funds:						
Debt Service Fund						
Contribution to Fund Bal.	0	4,150,719	0	4,507,886	4,507,886	4,507,886
Total	\$0	\$4,150,719	\$0	\$4,507,886	\$4,507,886	\$4,507,886
Library Capital Reserve						
Contribution to Fund Bal.	0	3,909	0	3,825	3,825	3,825
Total	\$0	\$3,909	\$0	\$3,825	\$3,825	\$3,825
Solid Waste Capital Reserve						
Transfer to Solid Waste	250,000	0	0	0	0	0
Contribution to Fund Bal.	0	122,354	0	661,018	578,743	578,743
Total	\$0	\$122,354	\$0	\$661,018	\$578,743	\$578,743
Annual Financial Plan Funds:						
Workers' Compensation						
General Government	320,427	512,850	349,038	419,350	419,350	419,350
Total	\$320,427	\$512,850	\$349,038	\$419,350	\$419,350	\$419,350
Pension Trust						
General Government	525,833	493,459	677,178	845,539	834,896	834,896
Total	\$525,833	\$493,459	\$677,178	\$845,539	\$834,896	\$834,896

Continued on next page.

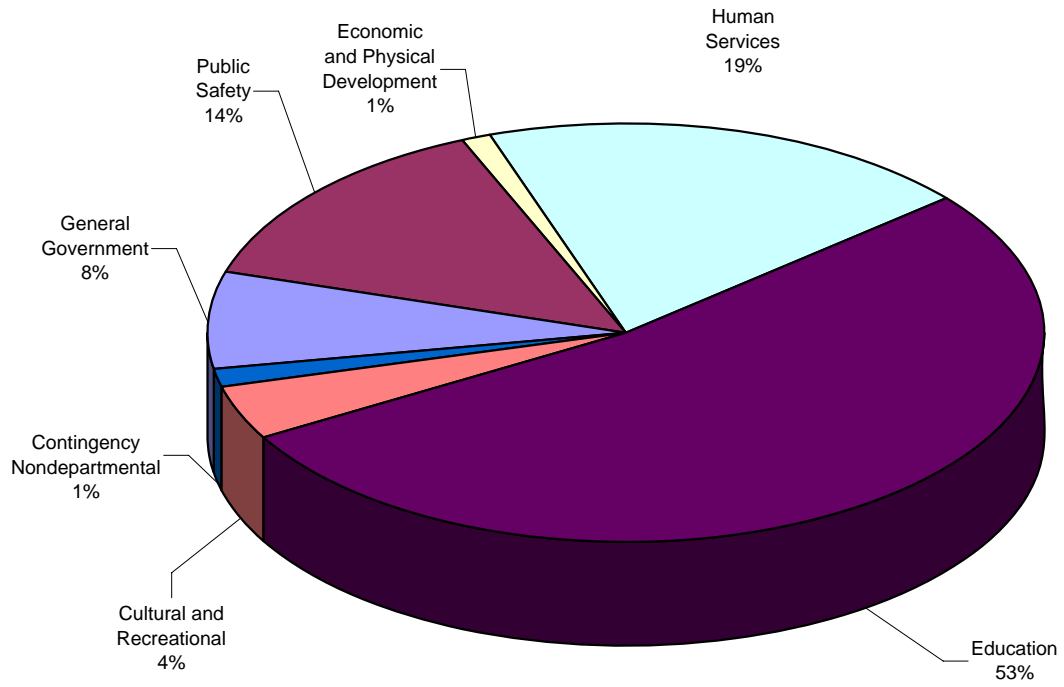
Expenditure Overview

	FY 2005	FY 2006		FY 2007		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Health Benefits						
General Government	4,856,052	5,792,595	5,721,751	6,857,626	6,776,465	6,776,465
Contribution to Fund Bal.	0	201,787	0	0	0	0
Total	\$4,856,052	\$5,994,382	\$5,721,751	\$6,857,626	\$6,776,465	\$6,776,465
Dental Benefits						
General Government	339,804	396,130	366,306	367,803	367,803	367,803
Contribution to Fund Bal.	0	38,198	0	125,666	120,322	120,322
Total	\$339,804	\$434,328	\$366,306	\$493,469	\$488,125	\$488,125
Property & Casualty						
General Government	669,288	699,341	621,301	700,000	700,000	700,000
Contribution to Fund Bal.	0	2,430	0	13,294	9,054	9,054
Total	\$669,288	\$701,771	\$621,301	\$713,294	\$709,054	\$709,054
Grand Total	\$206,377,877	\$225,389,323	\$239,950,922	\$254,693,166	\$249,460,661	\$250,577,561

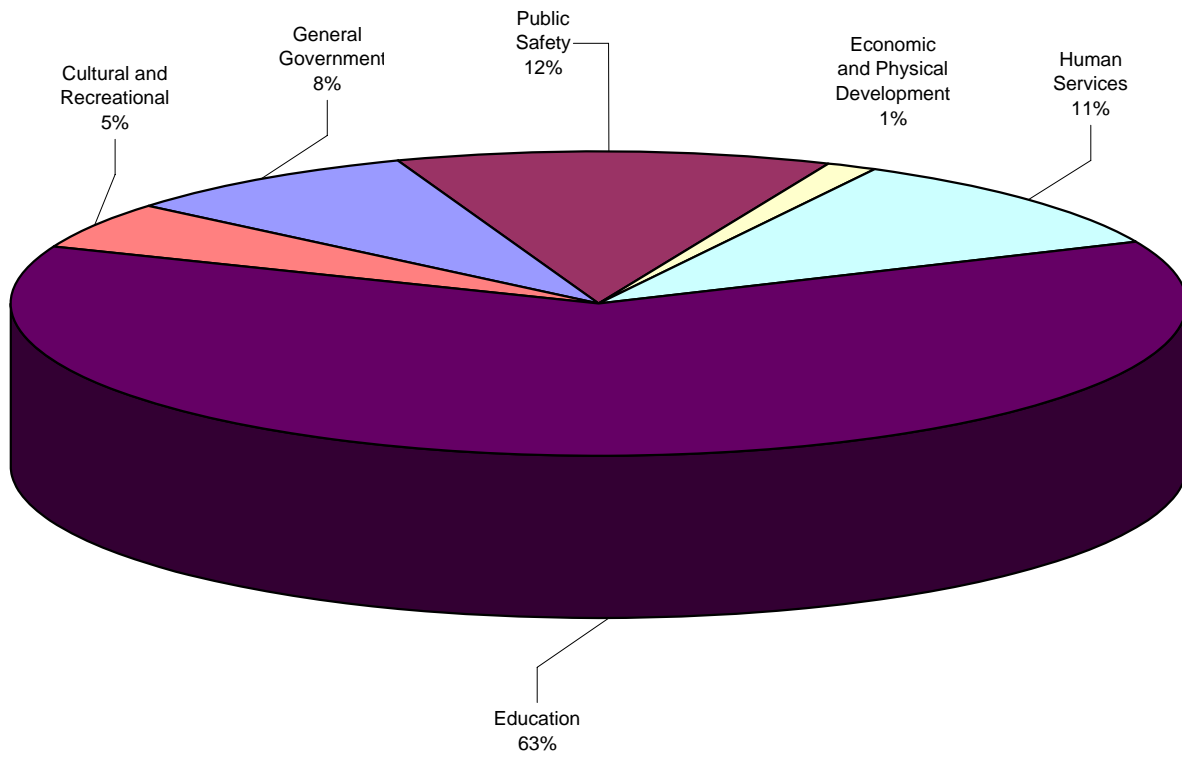
Where the Money Comes From

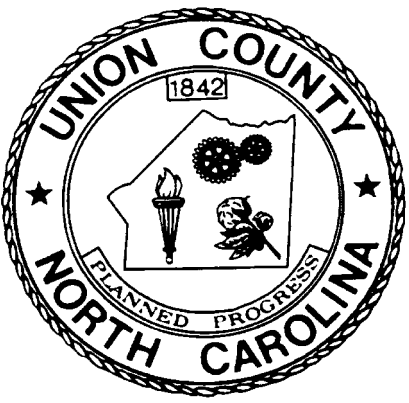


Where the Money Goes



Where Your County Taxes Go





Fund Balance Projections

	Actual Unreserved Fund Balance June 30, 2005	FY06 Estimated		Projected Unreserved Fund Balance June 30, 2006	FY07 Estimated		Projected Unreserved Fund Balance June 30, 2007
		Revenues and Other Sources	Expend. and Other Uses		Revenues and Other Sources	Expend. and Other Uses	
Annual Budget Funds:							
General Fund	54,470,917	152,118,463	172,467,409	34,121,971	177,834,429	184,769,296	27,187,104
Monroe School School District	-2,625	1,497,600	1,497,600	-2,625	0	0	-2,625
Union County District	-7,184	12,337,700	12,337,700	-7,184	0	0	-7,184
Wesley Chapel FD	19,084	569,165	517,213	71,036	657,956	727,113	1,879
Hemby Bridge FD	46,307	795,277	778,400	63,184	867,562	925,000	5,746
Stallings Fire District	116,438	757,346	768,614	105,170	758,574	854,676	9,068
Springs Fire District	0	0	0	0	212,110	212,110	0
Waxhaw Fire District	0	0	0	0	347,055	347,055	0
Fee Supported FDs	49,836	1,472,578	1,459,676	62,738	1,128,693	1,128,693	62,738
Emergency Tele- phone System	1,675,696	1,097,481	1,036,837	1,736,340	1,092,300	1,092,300	1,736,340
Water and Sewer	27,900,365	34,930,063	36,779,664	26,050,764	34,832,483	42,049,888	18,833,359
Solid Waste	2,573,409	3,947,780	4,443,962	2,077,227	3,994,719	3,994,719	2,077,227
Stormwater	74,200	110,645	128,273	56,572	158,367	158,367	56,572
Reserve Funds:							
Debt Service Reserve	9,252,954	5,456,897	0	14,709,851	4,507,886	0	19,217,737
Library Capital Reserve	142,275	3,700	0	145,975	3,825	0	149,800
Solid Waste Capital Reserve	1,591,331	45,000	0	1,636,331	578,743	0	2,215,074
Annual Financial Plan Funds:							
Workers' Compensation	2,156,196	50,000	349,038	1,857,158	44,000	419,350	1,481,808
Pension Trust	1,241,053	740,637	677,178	1,304,512	834,896	834,896	1,304,512
Health Benefits	106,002	5,991,634	5,721,751	375,885	6,776,465	6,776,465	375,885
Dental Benefits	75,814	436,399	366,306	145,907	488,125	367,803	266,229
Property and Casualty	121,730	708,890	621,301	209,319	709,054	700,000	218,373
Grand Total	\$101,603,798	\$223,067,255	\$239,950,922	\$84,720,131	\$235,827,242	\$245,357,731	\$75,189,642

FD (Fire District)

Fund Balance Projections

	Projected Unreserved Fund Balance June 30, 2006	Revenues								
		Ad Valorem Taxes	Other Taxes	Intergovern- mental	Functional Revenues	Investment Income	Other Revenues	Other Financing Sources	Total Revenues	
Annual Budget Funds:										
General Fund	34,121,971	100,668,439	38,355,409	20,069,557	12,816,087	3,300,000	2,624,937	0	177,834,429	
Monroe School District	-2,625	see General Fund		0	0	0	0	0	0	
Union County School District	-7,184	see General Fund		0	0	0	0	0	0	
Wesley Chapel FD	71,036	440,161	217,795	0	0	0	0	0	657,956	
Hemby Bridge FD	63,184	659,900	207,662	0	0	0	0	0	867,562	
Stallings Fire District	105,170	587,342	171,232	0	0	0	0	0	758,574	
Springs Fire District	0	212,110	0	0	0	0	0	0	212,110	
Waxhaw Fire District	0	347,055	0	0	0	0	0	0	347,055	
Fee Supported FDs	62,738	0	0	0	1,128,693	0	0	0	1,128,693	
Emergency Tele- phone System	1,736,340	0	0	0	1,033,000	59,300	0	0	1,092,300	
Water and Sewer	26,050,764	0	0	0	33,148,483	1,684,000	0	0	34,832,483	
Solid Waste	2,077,227	0	0	0	3,695,734	84,355	214,630	0	3,994,719	
Stormwater	56,572	0	0	0	0	0	0	158,367	158,367	
Reserve Funds:										
Debt Service Reserve	14,709,851	0	0	0	0	0	0	4,507,886	4,507,886	
Library Capital Reserve	145,975	0	0	0	0	3,825	0	0	3,825	
Solid Waste Capital Reserve	1,636,331	0	0	0	0	50,000	0	528,743	578,743	
Annual Financial Plan Funds:										
Workers' Compensation	1,857,158	0	0	0	0	44,000	0	0	44,000	
Pension Trust	1,304,512	0	0	0	0	30,002	0	804,894	834,896	
Health Benefits	375,885	0	0	0	0	23,733	0	6,752,732	6,776,465	
Dental Benefits	145,907	0	0	0	0	3,841	0	484,284	488,125	
Property and Casualty	209,319	0	0	0	0	4,814	0	704,240	709,054	
Grand Total	\$84,720,131	102,915,007	38,952,098	20,069,557	51,821,997	5,287,870	2,839,567	13,941,146	235,827,242	

FD (Fire District)

Fund Balance Projections

Total Available Resources	Expenditures									Projected Unreserved Fund Balance June 30, 2007
	General Government	Public Safety	Economic & Physical Develop.	Human Services	Education	Cultural and Recreat.	Non-Departmental	Utilities / Environmental	Total Uses	
211,956,400	14,030,257	25,639,456	2,127,152	35,065,687	97,529,465	8,057,359	2,319,920	0	184,769,296	27,187,104
-2,625	0	0	0	0	0 see Gen. Fund	0	0	0	0	-2,625
-7,184	0	0	0	0	0 see Gen. Fund	0	0	0	0	-7,184
728,992	0	727,113	0	0	0	0	0	0	727,113	1,879
930,746	0	925,000	0	0	0	0	0	0	925,000	5,746
863,744	0	854,676	0	0	0	0	0	0	854,676	9,068
212,110	0	212,110	0	0	0	0	0	0	212,110	0
347,055	0	347,055	0	0	0	0	0	0	347,055	0
1,191,431	0	1,128,693	0	0	0	0	0	0	1,128,693	62,738
2,828,640	0	1,092,300	0	0	0	0	0	0	1,092,300	1,736,340
60,883,247	0	0	0	0	0	0	0	42,049,888	42,049,888	18,833,359
6,071,946	0	0	0	0	0	0	0	3,994,719	3,994,719	2,077,227
214,939	0	0	158,367	0	0	0	0	0	158,367	56,572
19,217,737	0	0	0	0	0	0	0	0	0	19,217,737
149,800	0	0	0	0	0	0	0	0	0	149,800
2,215,074	0	0	0	0	0	0	0	0	0	2,215,074
1,901,158	0	0	0	0	0	0	419,350	0	419,350	1,481,808
2,139,408	0	0	0	0	0	0	834,896	0	834,896	1,304,512
7,152,350	0	0	0	0	0	0	6,776,465	0	6,776,465	375,885
634,032	0	0	0	0	0	0	367,803	0	367,803	266,229
918,373	0	0	0	0	0	0	700,000	0	700,000	218,373
320,547,373	14,030,257	30,926,403	2,285,519	35,065,687	97,529,465	8,057,359	11,418,434	46,044,607	245,357,731	\$75,189,642

Revenue Overview

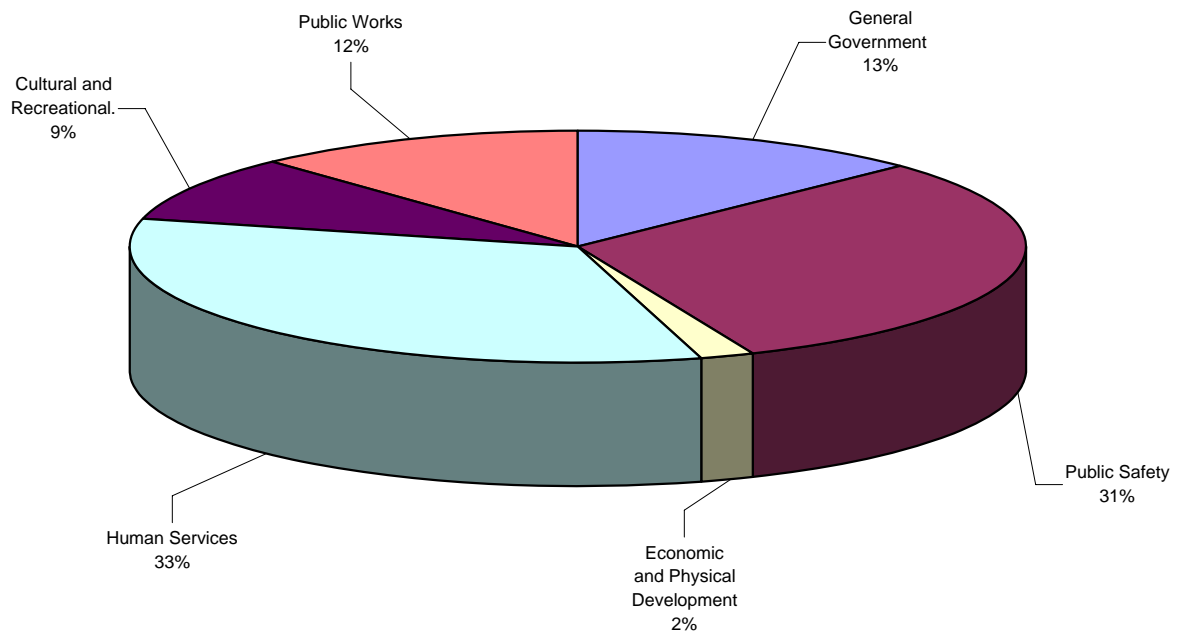
Special Revenue & Capital Project Ordinance Funds

	Project Authorization	Revenues To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Intergovernmental-Departmental	900,316	543,501	356,815
Investment Income	1,066	4,670	(3,604)
Other Revenues	5,350	38,365	(33,015)
Interfund Transfers	165,893	177,125	(11,232)
Total	\$1,072,625	\$763,661	\$308,964
General Capital Project Fund			
Intergovernmental-Departmental	1,321,336	250,000	1,071,336
Proceeds form Sale of Debt	41,036,130	36,636,154	4,399,976
Investment Income	0	791,452	(791,452)
Other Taxes	120,000	120,000	0
Interfund Transfers	25,057,474	25,453,304	(395,830)
Total	\$67,534,940	\$63,250,910	\$4,284,030
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	283,482,134	168,265,000	115,217,134
Investment Income	1,363,308	2,461,110	(1,097,802)
Total	\$284,845,442	\$170,726,110	\$114,119,332
School Bond Fund 58			
Proceeds form Sale of Debt	52,700,000	52,700,000	0
Investment Income	2,387,488	2,376,723	10,765
Interfund Transfers	1,184,579	1,184,579	0
Total	\$56,272,067	\$56,261,302	\$10,765
Water & Sewer Capital Projects Fund			
Intergovernmental	1,996,768	35,468	1,961,300
Proceeds form Sale of Debt	53,536,124	27,420,980	26,115,144
Investment Income	75,122	75,118	4
Other Revenues	2,360,936	2,114,547	246,389
Interfund Transfers	40,444,820	40,105,824	338,996
Total	\$98,413,770	\$69,751,937	\$28,661,833
Grand Total	\$516,372,000	\$368,987,076	\$147,384,924

	Project Authorization	Expenditures To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Public Safety	1,072,625	499,641	572,984
Total	\$1,072,625	\$499,641	\$572,984
General Capital Project Fund			
General Government	16,435,096	15,152,081	1,283,015
Public Safety	2,899,812	938,219	1,961,593
Economic & Physical Development	7,172,035	5,972,105	1,199,930
Education	36,594,773	33,981,151	2,613,622
Cultural and Recreational	3,628,000	803,716	2,824,284
Debt Service	805,224	1,583,850	(778,626)
Total	\$67,534,940	\$58,431,122	\$9,103,818
Library Capital Project Fund			
Library Projects	8,233,156	8,144,350	88,806
Total	\$8,233,156	\$8,144,350	\$88,806
School Bond Fund 55			
Education	284,845,442	166,032,911	118,812,531
Total	\$284,845,442	\$166,032,911	\$118,812,531
School Bond Fund 58			
Education	56,272,067	56,258,917	13,150
Total	\$56,272,067	\$56,258,917	\$13,150
Water & Sewer Capital Projects Fund			
Water & Sewer Projects	98,413,770	53,315,295	45,098,475
Total	\$98,413,770	\$53,315,295	\$45,098,475
Grand Total	\$516,372,000	\$342,682,236	\$173,689,764

Positions by Department/Agency

DEPARTMENT	Prior FY03-04	Prior FY04-05	Current FY05-06	Requested FY06-07	Adopted (and Recommended) FY06-07
Central Administration	7.2	8.2	8.2	8.2	8.2
Internal Audit	1.0	1.0	1.0	1.0	1.0
Legal	2.8	2.8	2.8	2.8	2.8
Personnel	6.0	6.0	6.0	7.0	7.0
Finance	11.2	10.2	10.2	10.2	10.2
Tax Administration	46.2	47.8	51.8	52.8	52.8
Elections	10.8	10.9	11.6	11.6	11.6
Register of Deeds	11.3	11.3	12.5	13.5	12.5
Information Systems	12.0	12.0	11.0	11.0	11.0
General Services	13.7	12.7	12.0	10.0	10.0
Law Enforcement	180.2	207.6	218.7	227.7	223.7
Communications (E911)	30.4	35.6	45.8	45.8	45.8
Homeland Security	3.0	3.0	3.0	3.0	3.0
Fire Services	6.0	6.0	6.0	6.0	6.0
Inspections	29.0	29.0	29.0	29.0	29.0
Animal Control	11.0	10.0	-	-	-
Planning	4.0	4.0	4.0	5.0	5.0
Economic Development	2.0	-	-	-	-
Cooperative Extension	10.0	10.0	12.0	12.0	12.0
Soil Conservation	3.0	3.0	2.0	2.0	2.0
Health	91.2	93.5	97.5	100.8	99.8
Social Services	191.4	191.1	194.1	201.8	199.1
Transportation and Nutrition	27.9	28.1	30.0	30.3	30.3
Veterans' Services	3.0	3.0	3.0	3.0	3.0
Library	64.2	65.1	64.5	65.5	64.5
Parks & Recreation	23.4	23.4	25.4	27.4	27.4
Storm Water	1.3	1.3	1.3	3.3	1.3
Solid Waste	21.8	21.6	21.6	21.6	21.6
Water & Sewer	88.1	88.1	93.2	94.2	94.2
TOTAL	913.1	946.3	978.2	1,006.5	994.8



	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
<i>Personal Services</i>								
Salaries & Wages	42,920	42,666	42,830	44,799	44,799	2,133	5.0%	44,799
				<i>Increase due to adjustment in Board compensation</i>				
Employee Benefits	67,524	69,999	70,607	74,617	74,617	4,618	6.6%	74,617
				<i>Increase due to higher FY07 health benefit costs and Board transportation allowance</i>				
Total Personal Services	110,444	112,665	113,437	119,416	119,416	6,751	6.0%	119,416
<i>Operating Expenditures</i>								
Operating Supplies	10,022	16,100	7,300	16,100	16,100	0	0.0%	16,100
Travel & Subsistence	10,898	19,500	16,500	22,000	22,000	2,500	12.8%	22,000
				<i>Increase due to higher transportation costs associated with NACO professional and legislative development</i>				
Communications & Utilities	598	1,750	1,500	4,000	4,000	2,250	128.6%	4,000
				<i>Increase due to additional dedicated communication lines</i>				
Maintenance & Repairs	1,370	1,500	1,500	1,500	1,500	0	0.0%	1,500
Professional Services	111,449	162,776	137,000	112,079	112,079	(50,697)	-31.1%	112,079
				<i>Reduction due to anticipated decrease in legal services</i>				
Other Contracted Services	9,546	10,200	6,300	10,200	10,200	0	0.0%	10,200
Rentals	9,271	11,700	12,000	12,000	12,000	300	2.6%	12,000
Insurance & Bonding	16,874	20,000	22,261	22,366	22,366	2,366	11.8%	22,366
				<i>Increase due to higher property and casualty insurance premiums</i>				
Total Operating Exps.	170,028	243,526	204,361	200,245	200,245	(43,281)	-17.8%	200,245
Total Expenditures	280,472	356,191	317,798	319,661	319,661	(36,530)	-10.3%	319,661
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	280,472	356,191	317,798	319,661	319,661	(36,530)	-10.3%	319,661

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

FY2007 MAJOR OUTCOMES

- Oversee the implementation and achievement of the Board of Commissioners policy leadership initiatives.
- Prepare and administer a balanced budget for 2007.
- 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 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	528,732	535,657	480,052	614,446	614,446	78,789	14.7%	614,446
Operating	26,913	67,310	35,568	74,236	74,236	6,926	10.3%	74,236
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	555,645	602,967	515,620	688,682	688,682	85,715	14.2%	688,682
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	0	15,000	0	15,000	15,000	0	0.0%	15,000
Total	0	15,000	0	15,000	15,000	0	0.0%	15,000
Net County Cost	555,645	587,967	515,620	673,682	673,682	85,715	14.6%	673,682
<i>Positions</i>								
Full-time Equivalency	8.0	8.0	8.0	8.0	8.0	-	0.0%	8.0
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	0.0%	0.2

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY07 funding of salary and benefit expenses (\$140K) of an Assistant County Manager position and higher FY07 health benefit costs (\$4K) partially offset by the balance of FY06 salary and benefit funding eliminations (\$65K). The increase in operating expenses is attributable to the publication and distribution of the annual report.

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	399,703	364,411	357,040	458,160	458,160	93,749	25.7%	458,160
				<i>Increase due to balance of savings (\$13K) from FY06 salary funding eliminations offset by FY07 Assistant County Manager salary funding (\$107K)</i>				
Employee Benefits	129,029	171,246	123,012	156,286	156,286	(14,960)	-8.7%	156,286
				<i>Decrease due to balance of savings (\$52K) from FY06 salary benefit funding eliminations offset by FY07 Assistant County Manager benefit funding (\$33K) and higher FY07 health benefit costs (\$4K)</i>				
Total Personal Services	528,732	535,657	480,052	614,446	614,446	78,789	14.7%	614,446
Operating Expenditures								
Operating Supplies	5,714	12,300	7,600	12,300	12,300	0	0.0%	12,300
Travel & Subsistence	7,134	16,250	6,000	16,250	16,250	0	0.0%	16,250
Communications & Utilities	3,825	5,200	5,600	5,700	5,700	500	9.6%	5,700
Maintenance & Repairs	0	3,200	0	3,200	3,200	0	0.0%	3,200
Professional Services	298	20,600	200	20,600	20,600	0	0.0%	20,600
Other Contracted Services	4,370	3,700	10,000	10,000	10,000	6,300	170.3%	10,000
				<i>Increase attributable publication and distribution of annual report</i>				
Rentals	2,400	2,300	2,400	2,400	2,400	100	4.3%	2,400
Insurance & Bonding	3,172	3,760	3,768	3,786	3,786	26	0.7%	3,786
Total Operating Exps.	26,913	67,310	35,568	74,236	74,236	6,926	10.3%	74,236
Total Expenditures	555,645	602,967	515,620	688,682	688,682	85,715	14.2%	688,682
Total Revenues	0	15,000	0	15,000	15,000	0	0.0%	15,000
Net County Cost	555,645	587,967	515,620	673,682	673,682	85,715	14.6%	673,682

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	

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843
<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	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843
<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 Economic Development Commission.

COUNTY DUES AND MEMBERSHIPS

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>*****FY 05-06*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 06-07*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>EXPENDITURES</u>								
<i>Operating Expenditures</i>								
Other Contracted Services	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843
Total Operating Exps.	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843
Total Expenditures	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	93,667	95,900	103,965	108,843	108,843	12,943	13.5%	108,843

Centralina Council of Gov.	34,732	33,283	40,783	42,443	42,443	9,160	27.5%	42,443
				<i>Funds (\$6K) included for the County's participation in the Centralina EDC</i>				
Institute of Government	11,114	14,471	14,471	15,300	15,300	829	5.7%	15,300
NACo	1,751	1,850	1,800	1,900	1,900	50	2.7%	1,900
NCACC	14,481	15,300	15,300	16,200	16,200	900	5.9%	16,200
UC Chamber of Comm.	31,589	30,996	31,613	33,000	33,000	2,004	6.5%	33,000
				<i>Funds included for operating assistance (\$31K) and membership dues (\$2K)</i>				
	<u>93,667</u>	<u>95,900</u>	<u>103,967</u>	<u>108,843</u>	<u>108,843</u>	<u>12,943</u>	<u>13.5%</u>	<u>108,843</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

FY2007 MAJOR OUTCOMES

- Conduct a fraud seminar available to all departments and especially for those departmental employees who enter and process invoices.
- Successfully complete the audit engagement with the new external auditors as measured in part by the timely completion of the audit field work.
- Make the fraud "hotline" available to citizens and outside personnel through the use of Union County's web site.
- 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.
- Audit monies received in various departments to ensure that all monies are being deposited on a timely basis and in compliance with State statutes and Union County policies.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	73,109	75,241	77,900	77,912	77,912	2,671	3.5%	77,912
Operating	3,290	6,223	5,755	8,246	8,246	2,023	32.5%	8,246
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	76,399	81,464	83,655	86,158	86,158	4,694	5.8%	86,158
<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	76,399	81,464	83,655	86,158	86,158	4,694	5.8%	86,158
<i>Positions</i>								
Full-time Equivalency	1.0	1.0	1.0	1.0	1.0	-	0.0%	1.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to higher FY07 health benefit costs (\$1.8K). The increase in operating expense is mainly due to the replacement of a laptop computer (\$1.5K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	56,757	58,482	59,024	58,797	58,797	315	0.5%	58,797
Employee Benefits	16,352	16,759	18,876	19,115	19,115	2,356	14.1%	19,115
Total Personal Services	73,109	75,241	77,900	77,912	77,912	2,671	3.5%	77,912
<i>Increase due to higher FY07 health benefit costs (\$1.8K)</i>								
Operating Expenditures								
Operating Supplies	836	1,350	1,090	2,810	2,810	1,460	108.1%	2,810
Travel & Subsistence	1,644	3,560	3,584	4,297	4,297	737	20.7%	4,297
Communications & Utilities	179	580	495	412	412	(168)	-29.0%	412
Professional Services	54	80	76	80	80	0	0.0%	80
Other Contracted Services	245	260	125	260	260	0	0.0%	260
Insurance and Bonding	332	393	385	387	387	(6)	-1.5%	387
Total Operating Exps.	3,290	6,223	5,755	8,246	8,246	2,023	32.5%	8,246
Total Expenditures	76,399	81,464	83,655	86,158	86,158	4,694	5.8%	86,158
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	76,399	81,464	83,655	86,158	86,158	4,694	5.8%	86,158

MISSION STATEMENT

To provide competent, ethical, and progressive legal counsel to the management and department heads of Union County through direct and ready access to in-house legal staff; and through such accessibility, to anticipate and prevent legal problems, where possible, and otherwise to mitigate potential 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 and Oversight	Attorney Network & Coordination

FY2007 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 and Animal Control Ordinance.
- Expand office space to include new conference room available for use by all County departments.
- Establish effective network with local government attorneys.
- Attend more continuing legal education programs.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	232,317	238,543	252,446	252,431	252,431	13,888	5.8%	252,431
Operating	35,009	36,494	36,431	38,804	38,804	2,310	6.3%	38,804
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	267,326	275,037	288,877	291,235	291,235	16,198	5.9%	291,235
<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	267,326	275,037	288,877	291,235	291,235	16,198	5.9%	291,235
<i>Positions</i>								
Full-time Equivalency	2.8	2.8	2.8	2.8	2.8	-	0.0%	2.8
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The personnel expense increase is due to FY06 compensation adjustments (\$9.2K), and higher FY07 health benefit costs (\$1.1K). The increase in operating expense is mainly due to a new contract for copiers (\$1.5K) and higher charges for legal periodicals and books (\$.7K)

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	181,638	186,664	195,535	195,889	195,889	9,225	4.9%	195,889
Employee Benefits	50,679	51,879	56,911	56,542	56,542	4,663	9.0%	56,542
				<i>Increase due to FY06 compensation adjustments</i>				
				<i>Increase due to benefits for FY06 compensation adjustments (\$3.5K) and higher FY07 health benefit costs (\$1.1K)</i>				
Total Personal Services	232,317	238,543	252,446	252,431	252,431	13,888	5.8%	252,431
Operating Expenditures								
Operating Supplies	17,813	16,205	17,295	18,552	18,552	2,347	14.5%	18,552
				<i>Increase due to copy charges (\$1.5K), and legal periodicals and books charges (\$.7K)</i>				
Travel & Subsistence	3,009	5,578	4,938	5,747	5,747	169	3.0%	5,747
Communications & Utilities	481	814	523	537	537	(277)	-34.0%	537
Maintenance & Repairs	459	289	293	297	297	8	2.8%	297
Professional Services	10,557	10,588	10,588	10,591	10,591	3	0.0%	10,591
Other Contracted Services	1,590	1,717	1,480	1,760	1,760	43	2.5%	1,760
Insurance & Bonding	1,100	1,303	1,314	1,320	1,320	17	1.3%	1,320
Total Operating Exps.	35,009	36,494	36,431	38,804	38,804	2,310	6.3%	38,804
Total Expenditures	267,326	275,037	288,877	291,235	291,235	16,198	5.9%	291,235
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	267,326	275,037	288,877	291,235	291,235	16,198	5.9%	291,235

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	Safety / Workers' Compensation
Recruitment / Retention	Employment Benefits	Risk Management
Employee Relations	Training / Testing	Insurance / P&C / Auto

FY2007 MAJOR OUTCOMES

Relocation of the Personnel Department to the 1st floor of the Government Center in order to provide: 1) the general public better access to employment/testing services, 2) adequate training/meeting/testing facilities, 3) office/file storage that is compliant with federal and State personnel and HIPAA privacy requirements.

Obtain State Personnel Commission certification that Union County personnel administration is "substantially equivalent," to the recruitment/selection, position classification, pay administration, training, employee relations, equal employment opportunity and recordkeeping related to the employment of 282 local Health and DSS employees subject to the State Personnel Act.

Monitor employee turnover/retirements in order to develop replacement/succession methods and classification/compensation strategies to reduce/eliminate any disruption of County services. Identify vendors/software/programs/etc. that could provide succession planning methods in a cost effective/efficient manner. Provide dedicated/focused compensation/classification services with additional staff.

Strengthen personnel management skills at all levels of the organization through ongoing policy/best practice program/updates and regulatory compliance/equal employment/workforce development training for supervisors.

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

Identify/implement an automated performance appraisal system to create time savings/efficiencies through out the organization.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	397,599	410,490	434,882	495,253	440,104	29,614	7.2%	440,104
Operating	39,113	94,287	93,966	109,895	102,380	8,093	8.6%	102,380
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	436,712	504,777	528,848	605,148	542,484	37,707	7.5%	542,484
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	0	0	50	0	0	0	-	0
Total	0	0	50	0	0	0	-	0
Net County Cost	436,712	504,777	528,798	605,148	542,484	37,707	7.5%	542,484
<i>Positions</i>								
Full-time Equivalency	6.0	6.0	6.0	7.0	7.0	1.0	16.7%	7.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Increase in personnel expenses is mainly due to FY06 compensation adjustments (\$22.1K), an additional employee (1 month, \$5K) and higher FY07 health benefit costs (\$2.5K). The operating expense increase is mainly due to additional workforce management software modules (\$14K), implementation of training webinars (\$7.5K), implementation of 5 year service awards (\$5.4K), and back-ground checks/testing (\$3.3K) net of one-time costs in FY06 for computers and upgrades (\$16K) and workforce management software modules (\$10K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	299,797	308,836	326,474	369,931	328,681	19,845	6.4%	328,681
		<i>Increase due to FY06 compensation adjustments (\$16.1K) and an additional personnel position (1 month, \$3.7K)</i>						
Employee Benefits	97,802	101,654	108,408	125,322	111,423	9,769	9.6%	111,423
		<i>Increase due to benefits for FY06 compensation adjustments (\$6K), an additional personnel position (1 month, \$1.3K), and higher FY07 health benefit cost (\$2.5K)</i>						
Total Personal Services	397,599	410,490	434,882	495,253	440,104	29,614	7.2%	440,104
Operating Expenditures								
Operating Supplies	12,324	44,179	38,319	27,941	27,941	(16,238)	-36.8%	27,941
		<i>Decrease due to FY06 purchases of computers and upgrades</i>						
Travel & Subsistence	5,781	9,226	9,226	24,533	17,018	7,792	84.5%	17,018
		<i>Increase due to implementation of supervisory training webinars (6 months, \$7.5K)</i>						
Communications & Utilities	3,781	3,750	3,724	4,845	4,845	1,095	29.2%	4,845
		<i>Increase due to postage rate and additional mailings</i>						
Maintenance & Repairs	0	16,800	19,574	23,260	23,260	6,460	38.5%	23,260
		<i>Increase due to additional workforce management software modules (\$14K) net of the one time module costs in FY06 (\$10.3K)</i>						
Professional Services	7,362	7,281	7,369	11,857	11,857	4,576	62.8%	11,857
		<i>Increase due to higher costs of drug tests and background checks (\$3.3K), and outside legal services (\$1.2K)</i>						
Other Contracted Services	8,215	10,095	13,753	15,449	15,449	5,354	53.0%	15,449
		<i>Increase due to implementation of 5 year service awards</i>						
Rentals	0	1,000	0	0	0	(1,000)	-100.0%	0
		<i>Decrease due to change in copier lease program</i>						
Insurance & Bonding	1,650	1,956	2,001	2,010	2,010	54	2.8%	2,010
Total Operating Exps.	39,113	94,287	93,966	109,895	102,380	8,093	8.6%	102,380
Total Expenditures	436,712	504,777	528,848	605,148	542,484	37,707	7.5%	542,484
Total Revenues	0	0	50	0	0	0	0.0%	0
Net County Cost	436,712	504,777	528,798	605,148	542,484	37,707	7.5%	542,484

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

FY2007 MAJOR OUTCOMES

Complete Comprehensive Annual Financial Report by October 31, 2006, and present to the Board not later than November 20, 2006.

Plan, execute and oversee the School General Obligation Commercial Paper program.

Update the 5-year Water and Sewer CIP and business plan for FY2007-FY2012 and submit to Board of County Commissioners by January 31, 2007.

Update the 5-year tax-supported CIP and financial forecast for FY2007-FY2012 and submit to Board of County Commissioners by February 28, 2007.

Coordinate the November 2006 School bond referendum application and approval process.

Complete the FY2007-FY2008 budget and submit to Board of County Commissioners by May 21, 2007.

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

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	626,878	654,376	644,107	675,665	675,665	21,289	3.3%	675,665
Operating	117,808	164,100	151,065	165,682	165,682	1,582	1.0%	165,682
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	744,686	818,476	795,172	841,347	841,347	22,871	2.8%	841,347
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	213	100	200	200	200	100	100.0%	200
Total	213	100	200	200	200	100	100.0%	200
Net County Cost	744,473	818,376	794,972	841,147	841,147	22,771	2.8%	841,147
<i>Positions</i>								
Full-time Equivalency	10.0	9.0	9.0	9.0	9.0	-	0.0%	9.0
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	0.0%	0.2

BUDGET HIGHLIGHTS

The majority of the increase in personnel expense is due to higher FY07 health care costs (\$5K) and FY06 compensation adjustments. Operating expenses reflect minor increases over FY06.

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	477,813	500,510	483,555	505,988	505,988	5,478	1.1%	505,988
Employee Benefits	149,065	153,866	160,552	169,677	169,677	15,811	10.3%	169,677
				<i>Increase due to higher FY07 health benefit costs (\$5K) and FY06 compensation adjustments</i>				
Total Personal Services	626,878	654,376	644,107	675,665	675,665	21,289	3.3%	675,665
<i>Operating Expenditures</i>								
Operating Supplies	17,103	22,000	17,100	22,000	22,000	0	0.0%	22,000
Travel & Subsistence	9,311	15,000	7,800	15,000	15,000	0	0.0%	15,000
Communications & Utilities	9,296	9,600	9,800	10,200	10,200	600	6.3%	10,200
Maintenance & Repairs	5,075	5,400	5,400	6,300	6,300	900	16.7%	6,300
Professional Services	70,918	104,350	104,000	104,150	104,150	(200)	-0.2%	104,150
Other Contracted Services	1,072	2,250	1,200	2,250	2,250	0	0.0%	2,250
				<i>Includes funds for annual audit (\$75K), cost plan (\$8K), OPEB (\$20K)</i>				
Rentals	1,998	1,900	2,100	2,100	2,100	200	10.5%	2,100
Insurance & Bonding	3,035	3,600	3,665	3,682	3,682	82	2.3%	3,682
Total Operating Exps.	117,808	164,100	151,065	165,682	165,682	1,582	1.0%	165,682
Total Expenditures	744,686	818,476	795,172	841,347	841,347	22,871	2.8%	841,347
Total Revenues	213	100	200	200	200	100	100.0%	200
Net County Cost	744,473	818,376	794,972	841,147	841,147	22,771	2.8%	841,147

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

FY2007 MAJOR OUTCOMES

- Implement a Quality Control Program for existing real estate parcels.
- Complete the assessment of all property and issue tax bills in August.
- Improve efficiencies by implementing new processes.

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	2,258,630	2,508,775	2,524,213	2,660,135	2,660,135	151,360	6.0%	2,660,135
Operating	532,893	984,168	684,832	960,025	960,025	(24,143)	-2.5%	960,025
Capital	15,045	15,000	10,643	92,000	42,000	27,000	180.0%	0
Other	0	0	0	0	0	0	-	0
Total	2,806,569	3,507,943	3,219,688	3,712,160	3,662,160	154,217	4.4%	3,620,160
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	158,805	417,600	185,980	426,150	426,150	8,550	2.0%	426,150
Total	158,805	417,600	185,980	426,150	426,150	8,550	2.0%	426,150
Net County Cost	2,647,763	3,090,343	3,033,708	3,286,010	3,236,010	145,667	4.7%	3,194,010
<i>Positions</i>								
Full-time Equivalency	46.0	50.0	50.0	51.0	51.0	1.0	2.0%	51.0
Part-time Equivalency	1.8	1.8	1.8	1.8	1.8	-	0.0%	1.8

BUDGET HIGHLIGHTS

Personnel cost increase is attributable to one additional auditor position (\$46.8K), FY06 compensation adjustments (\$72.7K) and higher FY07 health benefit costs (\$31.9K). Operating expense decrease is due mainly to reductions in software maintenance (\$49K) and postage (\$8K) net of increases due to new contract appraiser (\$15K), office equipment (\$4K), education expenses (\$5K), and fuel and vehicle maintenance costs (\$8K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	1,675,340	1,831,298	1,849,705	1,912,886	1,912,886	81,588	4.5%	1,912,886
	<i>Increase due to additional Auditor position (\$33.8K) and FY06 compensation adjustments (\$47.8K)</i>							
Employee Benefits	583,291	677,477	674,508	747,249	747,249	69,772	10.3%	747,249
	<i>Increase due to benefits for Auditor position (\$13K), FY06 compensation adjustments (\$24.9K) and higher FY07 health benefit costs (\$31.9K)</i>							
Total Personal Services	2,258,630	2,508,775	2,524,213	2,660,135	2,660,135	151,360	6.0%	2,660,135
Operating Expenditures								
Operating Supplies	114,705	112,069	105,483	116,267	116,267	4,198	3.7%	116,267
	<i>Increase due to purchase of check scanner (\$4K), printers (\$2K), disto laser devices (\$7K), handheld computer (\$1K) and monitors (\$2K) net of decreases in tools and supplies (\$6K) and one-time FY06 expenditures (\$6K)</i>							
Travel & Subsistence	25,095	44,140	41,885	49,066	49,066	4,926	11.2%	49,066
	<i>Increase due to additional appraisal/GIS training</i>							
Communications & Utilities	143,043	166,610	150,415	158,533	158,533	(8,077)	-4.8%	158,533
	<i>Decrease in postage to more accurately reflect projected use (\$8K)</i>							
Maintenance & Repairs	86,756	153,798	142,781	113,619	113,619	(40,179)	-26.1%	113,619
	<i>Decrease due to one-time expenditures in FY06 for EGS software (\$33K) and other software items (\$16K) net of anticipated increase in fuel costs (\$6K) and vehicle maintenance (\$2K)</i>							
Professional Services	121,093	457,600	193,447	473,176	473,176	15,576	3.4%	473,176
	<i>Increase due to additional contract appraiser services (\$15K)</i>							
Other Contracted Services	8,046	9,995	10,795	11,066	11,066	1,071	10.7%	11,066
Rentals	17,857	20,720	20,337	18,516	18,516	(2,204)	-10.6%	18,516
	<i>Decrease due to new postage machine lease (\$2K)</i>							
Insurance & Bonding	16,299	19,236	19,689	19,782	19,782	546	2.8%	19,782
Total Operating Exps.	532,893	984,168	684,832	960,025	960,025	(24,143)	-2.5%	960,025
Capital Outlay								
Office Furniture & Equip.	15,045	0	0	50,000	0	0	-	0
Vehicles	0	15,000	10,643	42,000	42,000	27,000	180.0%	0
	<i>3 replacement vehicles</i>							
Total Capital Outlay	15,045	15,000	10,643	92,000	42,000	27,000	180.0%	0
Total Expenditures	2,806,569	3,507,943	3,219,688	3,712,160	3,662,160	154,217	4.4%	3,620,160
Total Revenues	158,805	417,600	185,980	426,150	426,150	8,550	2.0%	426,150
	<i>Increase due to foreclosure fees (\$5K), intergovernmental receipts (\$1K) and advertising cost recovery charges (\$2K)</i>							
Net County Cost	2,647,763	3,090,343	3,033,708	3,286,010	3,236,010	145,667	4.7%	3,194,010

COURT FACILITIES

10-5416XX (OUTSIDE AGENCIES)

MISSION STATEMENT

AGENCY PROGRAMS

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

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	-	0
Operating	1,986,972	2,143,157	2,138,981	2,223,857	2,223,857	80,700	3.8%	2,223,857
Capital	0	0	0	0	0	0	-	0
Other	1,043,457	1,075,460	1,042,610	1,004,424	1,004,424	(71,036)	-6.6%	1,004,424
Total	3,030,429	3,218,617	3,181,591	3,228,281	3,228,281	9,664	0.3%	3,228,281
<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	3,030,429	3,218,617	3,181,591	3,228,281	3,228,281	9,664	0.3%	3,228,281
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Operating expense increase is due to additional printing and office supplies for various court related offices (\$12.5K) and higher facility maintenance costs (\$68.8K). The decrease in other expense is mainly due to reduced funding for the Domestic Violence position (FY06, full year, \$43.6K; FY07, half year, \$21.8K) and lower debt service expenses (\$43.9K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Operating Expenditures								
Operating Supplies	9,620	12,357	8,981	24,893	24,893	12,536	101.4%	24,893
				<i>Increase due to additional printing and office supplies for District Attorney's office (\$6.1K), District and Superior Court offices (\$5.5K), Magistrate's office (\$.55K) and Clerk of Courts office (\$.4K)</i>				
Communications & Utilities	0	200	0	200	200	0	0.0%	200
Maintenance & Repairs	0	522,628	522,628	591,392	591,392	68,764	13.2%	591,392
				<i>Increase due to higher facility maintenance allocation</i>				
Transportation	0	600	0	0	0	(600)	-100.0%	0
				<i>Bi-yearly jury selection expense</i>				
Other Contracted Services	1,977,352	1,607,372	1,607,372	1,607,372	1,607,372	0	0.0%	1,607,372
				<i>Indirect cost allocation</i>				
Total Operating Exps.	1,986,972	2,143,157	2,138,981	2,223,857	2,223,857	80,700	3.8%	2,223,857
Contracts, Grants, Sub.	0	49,000	43,576	21,839	21,839	(27,161)	-55.4%	21,839
				<i>Domestic Violence position for FY06 (full year) and FY07 (6 months)</i>				
Debt Services	1,043,457	1,026,460	999,034	982,585	982,585	(43,875)	-4.3%	982,585
Total Expenditures	3,030,429	3,218,617	3,181,591	3,228,281	3,228,281	9,664	0.3%	3,228,281
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	3,030,429	3,218,617	3,181,591	3,228,281	3,228,281	9,664	0.3%	3,228,281

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

FY2007 MAJOR OUTCOMES

Implement the new Voting System as mandated by the State Board of Elections and to make the transition as smooth as possible for the Voter.

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.

Improve the Board of Elections web site for citizens use regarding voter registration and procedures.

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

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

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	506,519	408,482	361,372	375,286	375,286	(33,196)	375,286	-8.1%
Operating	190,250	333,567	345,967	274,855	333,631	64	333,631	0.0%
Capital	0	912,071	945,515	0	0	(912,071)	0	-100.0%
Other	0	0	0	0	0	0	0	-
Total	696,769	1,654,120	1,652,854	650,141	708,917	(945,203)	708,917	-57.1%
<i>Revenues</i>								
State/Federal	57,449	616,535	689,325	0	0	(616,535)	0	-100.0%
Other	18,440	120,147	108,763	15,250	15,250	(104,897)	15,250	-87.3%
Total	75,889	736,682	798,088	15,250	15,250	(721,432)	15,250	-97.9%
Net County Cost	620,880	917,438	854,766	634,891	693,667	(223,771)	693,667	-24.4%
<i>Positions</i>								
Full-time Equivalency	5.3	6.0	6.0	6.0	6.0	-	6.0	0.0%
Part-time Equivalency	5.6	5.6	5.6	5.6	5.6	-	5.6	0.0%

BUDGET HIGHLIGHTS

Personnel expense decrease is attributable to only one general election in FY07 (\$60K) net of FY06 compensation adjustments (\$26K) and higher FY07 health benefit costs (\$1.4K). The increase in operating expense is due to new voting system supplies and maintenance costs (\$96K), the purchase of additional voting machines (\$59K) net of decreases for only having one general election in FY07 (\$152K). Decrease in revenues due to one-time State Grant in FY06 for new voting machines (\$614K) and no municipal elections in FY07 (\$105K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	439,488	331,390	288,454	296,297	296,297	(35,093)	-10.6%	296,297
								Decrease due to part time help for only one general election in FY07 (\$56K) net of FY06 compensation adjustments (\$21K)
Employee Benefits	67,031	77,092	72,918	78,989	78,989	1,897	2.5%	78,989
								Increase due to benefits for part-time help for only one general election in FY07 (\$4.3K) net of FY06 compensation adjustments (\$4.8K) combined with higher FY07 health benefit costs (\$1.4K)
Total Personal Services	506,519	408,482	361,372	375,286	375,286	(33,196)	-8.1%	375,286
Operating Expenditures								
Operating Supplies	69,533	34,017	87,215	83,435	142,211	108,194	318.1%	142,211
								Increase due to purchasing paper ballots and new forms required for the DRE and Optical Scan voting machines (\$49K) and additional voting units (\$59K)
Travel & Subsistence	13,520	27,540	13,000	22,425	22,425	(5,115)	-18.6%	22,425
								Decrease due to not traveling out of State (\$4K)
Communications & Utilities	26,519	27,140	27,140	23,290	23,290	(3,850)	-14.2%	23,290
								Decrease due to one general election in FY07 (\$3K)
Maintenance & Repairs	31,102	8,370	8,370	55,693	55,693	47,323	565.4%	55,693
								Increase due to maintenance on the new voting machines (\$33K) and DRE software license (\$14K)
Professional Services	27,613	21,670	21,670	10,500	10,500	(11,170)	-51.5%	10,500
								Decrease due to one general election in FY07 (\$11K)
Other Contracted Services	5,460	196,320	166,553	63,265	63,265	(133,055)	-67.8%	63,265
								Decrease in temporary help due to one general election in FY07 (\$133K)
Rentals	11,813	12,950	12,950	7,135	7,135	(5,815)	-44.9%	7,135
								Decrease in precinct rental due to one general election in FY07 (\$5K)
Insurance & Bonding	4,691	5,560	9,069	9,112	9,112	3,552	63.9%	9,112
								Increase due to higher property and casualty insurance premiums
Total Operating Exps.	190,250	333,567	345,967	274,855	333,631	64	0.0%	333,631
Capital Outlay								
Other Equipment	0	912,071	945,515	0	0	(912,071)	-100.0%	0
Total Capital Outlay	0	912,071	945,515	0	0	(912,071)	-100.0%	0
Total Expenditures	696,769	1,654,120	1,652,854	650,141	708,917	(945,203)	-57.1%	708,917
Total Revenues	75,889	736,682	798,088	15,250	15,250	(721,432)	-97.9%	15,250
								Decrease due to one-time State grant in FY06 for new voting machines (\$614K) and no municipal elections in FY07 (\$105K)
Net County Cost	620,880	917,438	854,766	634,891	693,667	(223,771)	-24.4%	693,667

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	

FY2007 MAJOR OUTCOMES

Provide more space for office.

Evaluate, in conjunction with Information Technology and Tax Administration, current computer and imaging technology and validate current technology platforms for cost and effectiveness.

Initiate back file conversion projects and schedule for future years.

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.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	530,143	603,402	602,711	679,316	645,954	42,552	7.1%	645,954
Operating	340,526	484,212	497,915	467,620	467,620	(16,592)	-3.4%	467,620
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	870,669	1,087,614	1,100,626	1,146,936	1,113,574	25,960	2.4%	1,113,574
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	1,515,072	1,485,100	1,710,400	1,714,000	1,714,000	228,900	15.4%	1,714,000
Total	1,515,072	1,485,100	1,710,400	1,714,000	1,714,000	228,900	15.4%	1,714,000
Net County Cost	(644,403)	(397,486)	(609,774)	(567,064)	(600,426)	(202,940)	51.1%	(600,426)
<i>Positions</i>								
Full-time Equivalency	11.0	12.0	12.0	13.0	12.0	-	0.0%	12.0
Part-time Equivalency	0.3	0.5	0.5	0.5	0.5	-	0.0%	0.5

BUDGET HIGHLIGHTS

The increase in personnel expenses is attributable to the annualized impact of an additional position approved in FY06 and in-grade compensation adjustment (\$34.9K) and higher FY07 health benefit costs (\$7.7K). The decrease in operating expense is due to a copier system purchase in FY06 (\$23K) net of increases in FY07 for copier system controllers (\$4K) and archive imaging services (\$5.7K). The increase in revenue is due to department permit charges (\$200K) and service charges (\$29K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	329,301	388,275	373,800	430,030	407,385	19,110	4.9%	407,385
								<i>Increase due to annualized impact of additional bilingual position approved in FY06 (\$12K) and in-grade compensation adjustments (\$11K)</i>
Employee Benefits	200,842	215,127	228,911	249,286	238,569	23,442	10.9%	238,569
								<i>Increase due to benefits for annualized costs associated with the additional position and in-grade compensation adjustments (\$15.8K) and higher FY07 health benefit costs (\$7.7K)</i>
Total Personal Services	530,143	603,402	602,711	679,316	645,954	42,552	7.1%	645,954
Operating Expenditures								
Operating Supplies	36,884	55,035	54,550	33,750	33,750	(21,285)	-38.7%	33,750
								<i>Decrease due to copier system purchase in FY06 (\$23K) net of increase for copier system controllers in FY07 (\$4K)</i>
Travel & Subsistence	3,993	8,300	4,315	8,300	8,300	0	0.0%	8,300
Communications & Utilities	9,626	11,630	9,265	10,500	10,500	(1,130)	-9.7%	10,500
								<i>Decrease due to postage usage adjustment (\$1K)</i>
Maintenance & Repairs	5,954	7,400	7,300	7,680	7,680	280	3.8%	7,680
Professional Services	273,058	391,020	411,280	396,704	396,704	5,684	1.5%	396,704
								<i>Increase due to archive imaging services</i>
Other Contracted Services	496	500	773	800	800	300	60.0%	800
Rentals	6,425	5,650	5,475	5,475	5,475	(175)	-3.1%	5,475
Insurance & Bonding	4,090	4,677	4,957	4,411	4,411	(266)	-5.7%	4,411
Total Operating Exps.	340,526	484,212	497,915	467,620	467,620	(16,592)	-3.4%	467,620
Total Expenditures	870,669	1,087,614	1,100,626	1,146,936	1,113,574	25,960	2.4%	1,113,574
Total Revenues	1,515,072	1,485,100	1,710,400	1,714,000	1,714,000	228,900	15.4%	1,714,000
								<i>Increase due to additional anticipated permit charges (\$200K) and departmental service charges (\$29K)</i>
Net County Cost	(644,403)	(397,486)	(609,774)	(567,064)	(600,426)	(202,940)	51.1%	(600,426)

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	

FY2007 MAJOR OUTCOMES

Enhance Public Safety software for the Sheriff's department to provide access to public and to allow all law enforcement agencies to enter crime information for their agency.

Install second AS400 for high availability of AS400 applications (E-911, Sheriff's Office).

Enhance Intranet and Internet. (More services for the public).

Expand use of Document Imaging.

Provide a work order system for Public Works.

Continue enhancements to the GIS system and acquire various data layers for GIS (impervious surface, etc.).

Deploy 2004 Color Orthos for use by County departments and general public.

Modify Motor Vehicle Billing system to support mandated monthly billing.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	805,438	771,805	767,403	778,201	778,201	6,396	0.8%	778,201
Operating	880,618	1,079,032	1,029,558	1,110,987	1,136,404	57,372	5.3%	1,136,404
Capital	98,043	157,630	157,630	452,000	452,000	294,370	186.7%	452,000
Other	0	10,000	0	0	(115,587)	(125,587)	-1255.9%	(115,587)
Total	1,784,099	2,018,467	1,954,591	2,341,188	2,251,018	232,551	11.5%	2,251,018
<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	1,784,099	2,018,467	1,954,591	2,341,188	2,251,018	232,551	11.5%	2,251,018
<i>Positions</i>								
Full-time Equivalency	12.0	11.0	11.0	11.0	11.0	-	0.0%	11.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The personnel increase is attributable to higher FY07 health benefits costs (\$6K). The increase in operating expenses is mainly due to additional software licenses (\$121K) net of reductions in education and memberships (\$32K) and the one-time FY06 expense for a 5 year strategic plan (\$34K). Capital outlay includes funds for the AS400, phone connectivity, storage drives, GPS unit, 4 servers and 6 radios for wireless connection (\$452K).

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	616,499	588,166	579,135	587,802	587,802	(364)	-0.1%	587,802
Employee Benefits	188,939	183,639	188,268	190,399	190,399	6,760	3.7%	190,399
Total Personal Services	805,438	771,805	767,403	778,201	778,201	6,396	0.8%	778,201
<i>Increase due to higher FY07 health benefit costs</i>								
<i>Operating Expenditures</i>								
Operating Supplies	142,310	136,930	132,216	135,190	135,190	(1,740)	-1.3%	135,190
Travel & Subsistence	31,739	76,200	52,170	53,600	53,600	(22,600)	-29.7%	53,600
Communications & Utilities	115,360	111,917	111,382	111,383	111,383	(534)	-0.5%	111,383
Maintenance & Repairs	304,232	433,235	427,357	529,116	554,533	121,298	28.0%	554,533
Professional Services	257,442	280,620	271,850	246,450	246,450	(34,170)	-12.2%	246,450
Other Contracted Services	13,856	22,200	14,200	14,550	14,550	(7,650)	-34.5%	14,550
Rentals	9,864	11,030	10,762	11,031	11,031	1	0.0%	11,031
Insurance & Bonding	5,816	6,900	9,621	9,667	9,667	2,767	40.1%	9,667
Total Operating Exps.	880,618	1,079,032	1,029,558	1,110,987	1,136,404	57,372	5.3%	1,136,404
<i>Capital Outlay</i>								
Office Furniture & Equip.	98,043	157,630	157,630	452,000	452,000	294,370	186.7%	452,000
Total Capital Outlay	98,043	157,630	157,630	452,000	452,000	294,370	186.7%	452,000
<i>Contingency</i>								
Contingency	0	10,000	0	0	0	(10,000)	-100.0%	0
<i>Interdept. Charges</i>								
Interdept. Charges	0	0	0	0	(115,587)	(115,587)	#DIV/0!	(115,587)
<i>Implementation of interdepartmental charges for software maintenance and capital purchases</i>								
Total Expenditures	1,784,099	2,018,467	1,954,591	2,341,188	2,251,018	232,551	11.5%	2,251,018
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	1,784,099	2,018,467	1,954,591	2,341,188	2,251,018	232,551	11.5%	2,251,018

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	Five Year Capital Improvement	Vehicle Inspection & Maintenance
Fixed Assets	Surplus Assets Maintenance & Disposal	Acquisition & Disposal of Vehicles

FY2007 MAJOR OUTCOMES

Insure the proper care & maintenance of County facilities & grounds by responding to 95% of emergency situations within one hour.
 Respond and correct 95% of all routine maintenance & repair requests 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/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 division 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 completed work orders.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	646,539	666,412	675,229	609,994	609,994	(56,418)	-8.5%	609,994
Operating	2,574,745	3,281,091	3,135,040	3,766,945	3,766,945	485,854	14.8%	3,626,945
Capital	1,057,322	796,724	796,224	794,630	763,230	(33,494)	-4.2%	763,230
Other	(2,671,952)	(2,933,726)	(2,166,792)	(4,021,598)	(4,555,434)	(1,621,708)	55.3%	(4,770,272)
Total	1,606,653	1,810,501	2,439,701	1,149,971	584,735	(1,225,766)	-67.7%	229,897
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	33,396	33,930	35,997	32,930	32,930	(1,000)	-2.9%	32,930
Total	33,396	33,930	35,997	32,930	32,930	(1,000)	-2.9%	32,930
Net County Cost	1,573,257	1,776,571	2,403,704	1,117,041	551,805	(1,224,766)	-68.9%	196,967
<i>Positions</i>								
Full-time Equivalency	12.7	12.0	12.0	10.0	10.0	(2.0)	-16.7%	10.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in personnel expense is due to eliminating two personnel positions (\$73.5K) net of increases due to FY06 compensation adjustments (\$10.3K) and higher FY07 health benefits costs (\$6.8K). Operating expense increase is due to operating the Ag Center for a full year and the Animal Shelter for 9 months (\$161K), Union Village air duct cleaning (\$140K), increases in professional services (\$250K) net of reductions in resale purchases, garage inventory expense, telephone expense and vehicle accident repair costs (\$50.2K) and one-time FY06 expenditures (\$22.4K). Capital outlay includes funds for Union Village carpet replacement, Government Center balcony/handrail repairs, Historic Courthouse courtroom repairs, Historic Post Office parking lot reconfiguration and Judicial Center's Clerk of Court's office card access and a replacement vehicle. (Adopted amount eliminates Union Village air duct cleaning (\$140K).)

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	464,381	475,066	477,803	428,041	428,041	(47,025)	-9.9%	428,041
				<i>Decrease due to eliminating two positions with functions transferred to Keith Corporation (\$54.9K) net of FY06 compensation adjustments (\$4.9K)</i>				
Employee Benefits	182,158	191,346	197,426	181,953	181,953	(9,393)	-4.9%	181,953
				<i>Decrease due to eliminating two positions (\$21.6K) net of FY06 compensation adjustments (\$5.4K) and higher FY07 health benefit costs (\$6.8K)</i>				
Total Personal Services	646,539	666,412	675,229	609,994	609,994	(56,418)	-8.5%	609,994
Operating Expenditures								
Operating Supplies	246,321	280,992	257,908	258,355	258,355	(22,637)	-8.1%	258,355
				<i>Decrease due to one-time FY06 expenses (\$7K) and reductions in resale purchases (\$4K) and garage inventory (\$10K)</i>				
Travel & Subsistence	7,957	13,409	8,830	10,100	10,100	(3,309)	-24.7%	10,100
				<i>Decrease in education expenses (\$3K)</i>				
Communications & Utilities	677,946	949,482	928,225	961,398	961,398	11,916	1.3%	961,398
				<i>Increase due to a full year of utilities for the Ag Center and 9 months of the Animal Services facility (\$33K) net of reallocation to Sheriff budget of video arraignment expense (\$21K)</i>				
Maintenance & Repairs	550,093	656,502	639,025	906,344	906,344	249,842	38.1%	766,344
				<i>Increase due to Union Village air duct cleaning (\$140K), full year of maintenance for the Ag Center and 9 months for the Animal Services facility (\$128K), higher anticipated routine vehicle maintenance costs (\$8.7K), and higher anticipated fuel costs (\$3.5K) net of one-time FY06 land/improvement expenses (\$15.4K) and lower anticipated vehicle accident repair costs (\$15.2K) --- Adopted amount reduced due to elimination of Union Village air duct cleaning (\$140K)</i>				
Professional Services	1,026,463	1,316,188	1,237,674	1,566,132	1,566,132	249,944	19.0%	1,566,132
				<i>Increase due to higher facility maintenance/cleaning costs associated with additional square footage and a rate increase of 4% (\$236K) and increased professional services for the Judicial Center (\$14K)</i>				
Other Contracted Services	22,953	23,280	21,390	21,764	21,764	(1,516)	-6.5%	21,764
Rentals	20,088	23,700	22,730	23,503	23,503	(197)	-0.8%	23,503
Insurance & Bonding	22,924	17,538	19,258	19,349	19,349	1,811	10.3%	19,349
				<i>Increase due to higher property and casualty insurance premiums</i>				
Total Operating Exps.	2,574,745	3,281,091	3,135,040	3,766,945	3,766,945	485,854	14.8%	3,626,945
Capital Outlay								
Office Furniture & Equip.	0	5,295	5,295	0	0	(5,295)	-100.0%	0
Vehicles	21,450	0	0	18,200	18,200	18,200	#DIV/0!	18,200
				<i>1 replacement vehicle</i>				
Other Equipment	0	8,000	7,500	184,000	184,000	176,000	2200.0%	184,000
				<i>Government Center boiler replacement (\$184K)</i>				
Buildings & Improvements	1,035,872	783,429	783,429	592,430	561,030	(222,399)	-28.4%	561,030
				<i>Union Village carpet replacement (\$306K); Government Center balcony handrail repairs (\$90K) and balcony repairs (\$72K); Historic Courthouse courtroom repairs (\$45K); Historic Post Office parking lot reconfiguration (\$40K); and Judicial Center's Clerk of Court's office card access (\$8K)</i>				
Total Capital Outlay	1,057,322	796,724	796,224	794,630	763,230	(33,494)	-4.2%	763,230
Debt Service	1,045	1,029	1,001	982	982	(47)	-4.6%	982
Interdept. Charges	(2,672,997)	(3,741,745)	(3,735,616)	(4,022,580)	(4,556,416)	(814,671)	21.8%	(4,771,254)
				<i>Increase due to additional interdepartmental charges for facility utilities/maintenance/cleaning/repair costs --- Adopted amount includes UCPS occupancy costs for the Government Center and the Historic Post Office (\$215K)</i>				
Interfund Transfer	0	794,841	1,567,823	0	0	(794,841)	-100.0%	0
Contingency	0	12,149	0	0	0	(12,149)	-100.0%	0
Total Expenditures	1,606,653	1,810,501	2,439,701	1,149,971	584,735	(1,225,766)	-67.7%	229,897
Total Revenues	33,396	33,930	35,997	32,930	32,930	(1,000)	-2.9%	32,930
Net County Cost	1,573,257	1,776,571	2,403,704	1,117,041	551,805	(1,224,766)	-68.9%	196,967

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 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	

FY2007 MAJOR OUTCOMES

- Open and assume operation of new Animal Services Facility.
- Continue Jail expansion initiative.
- Acquire land and construct a firearms range and assume operation of the program and facility.
- Continue to address patrol officer staffing levels.
- Expand accounting/payroll services capabilities within agency.
- Purchase new mobile command center to be utilized by County emergency services agencies.
- Expand sheriff's office evidence room and add mobile training classrooms to facility.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	9,479,645	10,506,149	10,414,871	11,390,615	11,199,587	693,438	6.6%	11,199,587
Operating	2,956,323	3,944,032	3,531,035	3,758,775	3,700,111	(243,921)	-6.2%	3,700,111
Capital	1,049,400	1,146,526	1,234,564	1,237,345	1,031,345	(115,181)	-10.0%	1,031,345
Other	1,599,153	713,739	686,378	742,165	742,165	28,426	4.0%	742,165
Total	15,084,521	16,310,446	15,866,848	17,128,900	16,673,208	362,762	2.2%	16,673,208
<i>Revenues</i>								
State/Federal	171	0	1,647	0	0	0	-	0
Other	1,419,115	1,566,616	1,704,750	1,722,425	1,722,425	155,809	9.9%	1,722,425
Total	1,419,286	1,566,616	1,706,397	1,722,425	1,722,425	155,809	9.9%	1,722,425
Net County Cost	13,665,235	14,743,830	14,160,451	15,406,475	14,950,783	206,953	1.4%	14,950,783
<i>Positions</i>								
Full-time Equivalency	203.7	216.8	216.8	225.8	221.8	5.0	2.3%	221.8
Part-time Equivalency	1.9	1.9	1.9	1.9	1.9	-	0.0%	1.9

BUDGET HIGHLIGHTS

The personnel expense increase is mainly due to 4 additional Patrol Officers (\$167K), an Accounting Technician (\$24K, 1/2 of year), annualized impact of 11 positions partially funded in FY06 (\$172.4K), FY06 compensation adjustments (\$199.6K) and higher FY07 health benefit costs (\$130.4K). The decrease in operating expense is due mainly to one-time expenses in FY06 for law enforcement/jail facility maintenance/repairs (\$88K), tools/supplies (\$88K) and growth study (\$52K); change in inmate food service provider (\$78K) and inmate medical service savings (\$34K); and wearing apparel cost/usage adjustment (\$36K) net of increases for 4 additional patrol positions' supplies/training/fuel (\$71K); higher animal medical services (\$6K) and facility maintenance costs due to opening Animal Service Center (\$40K); as well as higher fuel costs (\$22K). Capital includes evidence room lockers (\$37K), mobile evidence storage system (\$25K), evidence bar-coding system (\$15K), 25 patrol vehicles (\$612K, 4 new), 2 transport vans (\$43K), 25 mobile data computers (\$212K, 4 new), 12 digital in-car cameras (\$71K, 4 new) and 2 transport van cells (\$16K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	7,009,268	7,757,500	7,608,577	8,223,688	8,087,672	330,172	4.3%	8,087,672
	<i>Increase due to 4 additional Patrol Officers (\$118K), an Accounting Technician (\$18K, 1/2 of year), annualized impact of 11 positions partially funded in FY06 (\$117.5K) and FY06 compensation adjustments (\$76.6K)</i>							
Employee Benefits	2,470,378	2,748,649	2,806,294	3,166,927	3,111,915	363,266	13.2%	3,111,915
	<i>Increase due to benefits for 5 additional positions (\$55K), annualized impact of positions partially funded in FY06 (\$54.9K) and FY06 compensation adjustments (\$122.9K) combined with higher FY07 health benefit costs (\$130.4K)</i>							
Total Personal Services	9,479,645	10,506,149	10,414,871	11,390,615	11,199,587	693,438	6.6%	11,199,587
Operating Expenditures								
Operating Supplies	1,396,484	1,556,699	1,282,302	1,432,558	1,395,310	(161,389)	-10.4%	1,395,310
	<i>Decrease due to change in inmate food service provider (\$78K), wearing apparel (\$36K), cleaning and janitorial supplies (\$8K) and supplies due to one-time expenditures in FY06 (\$88K) net of increases for 4 additional patrol positions (\$45K) and resale inventory (\$6K)</i>							
Travel & Subsistence	50,639	75,662	60,122	92,341	89,941	14,279	18.9%	89,941
	<i>Increase due to training and education for 4 additional positions (\$14K)</i>							
Communications & Utilities	326,713	358,571	357,902	367,501	367,501	8,930	2.5%	367,501
	<i>Increase due to utility cost adjustments</i>							
Maintenance & Repairs	495,364	785,116	805,722	789,432	774,656	(10,460)	-1.3%	774,656
	<i>Decrease due to one-time expenditures for law enforcement/jail facility renovations (\$88K) net of increases for fuel costs (\$22K), fuel for 4 additional positions (\$12K), software maintenance for MDC's (\$5K) and additional facility maintenance costs due to opening of Animal Services Center (\$40K)</i>							
Professional Services	333,201	802,831	687,817	727,265	727,265	(75,566)	-9.4%	727,265
	<i>Decrease due to one-time expenditure in FY06 for growth study (\$52K) and inmate medical services (\$34K) net of increases for animal medical services (\$6K) and facility maintenance contract (\$9K)</i>							
Other Contracted Services	5,613	12,255	12,585	12,425	12,425	170	1.4%	12,425
Rentals	34,606	55,140	49,366	50,888	50,888	(4,252)	-7.7%	50,888
	<i>Decrease in animal services equipment rental (\$8K) net of increases due to inflation (\$4K)</i>							
Insurance & Bonding	313,702	297,758	275,219	286,365	282,125	(15,633)	-5.3%	282,125
Total Operating Exps.	2,956,323	3,944,032	3,531,035	3,758,775	3,700,111	(243,921)	-6.2%	3,700,111
Capital Outlay								
Office Furniture & Equip.	0	0	0	77,238	77,238	77,238	#DIV/0!	77,238
	<i>Evidence room lockers (\$37K), mobile evidence storage system (\$25K) and an evidence bar-coding system (\$15K)</i>							
Vehicles	687,086	821,205	942,430	753,107	655,107	(166,098)	-20.2%	655,107
	<i>Replace 21 patrol vehicles (\$514.5K), replace 2 inmate transport vans (\$42.6K) and vehicles for 4 additional patrol positions (\$98K)</i>							
Other Equipment	326,504	325,321	292,134	357,000	299,000	(26,321)	-8.1%	299,000
	<i>Purchase 25 mobile data computers (\$212K, 4 new), 11.75 digital in-car camera systems (\$71K, 4 new) and 2 transport van cells (\$16K)</i>							
Buildings & Improvements	35,810	0	0	50,000	0	0	-	0
Total Capital Outlay	1,049,400	1,146,526	1,234,564	1,237,345	1,031,345	(115,181)	-10.0%	1,031,345
Contracts, Grants, Sub.	78,472	55,000	25,000	55,000	55,000	0	0.0%	55,000
Debt Service	640,232	716,887	721,609	720,413	720,413	3,526	0.5%	720,413
Interdept. Charges	(54,751)	(58,148)	(60,231)	(61,264)	(61,264)	(3,116)	5.4%	(61,264)
Interfund Transfers	935,200	0	0	28,016	28,016	28,016	#DIV/0!	28,016
	<i>25% match for 2006 Juvenile Gang Intervention Unit Grant</i>							
Total Expenditures	15,084,521	16,310,446	15,866,848	17,128,900	16,673,208	362,762	2.2%	16,673,208
Total Revenues	1,419,286	1,566,616	1,706,397	1,722,425	1,722,425	155,809	9.9%	1,722,425
	<i>Increase due to intergovernmental receipts for contract deputies (\$72K) and animal services (\$14K); animal adoption fees (\$57K), inmate canteen charges (\$14K) and miscellaneous departmental charges/fees/donations (\$12K) net of reductions in State inmate reimbursements (\$13K)</i>							
Net County Cost	13,665,235	14,743,830	14,160,451	15,406,475	14,950,783	206,953	1.4%	14,950,783

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	

FY2007 MAJOR OUTCOMES

Continue Emergency Medical Dispatch (EMD), Emergency Fire Dispatch (EFD), and Emergency Police Dispatch (EPD) Certifications.

Achieve performance standards as outlined by the National Academy of Emergency Dispatch and provide the necessary continuing education/training requirements.

Enhance the quality assurance/improvement review process.

Develop and implement standard operating guidelines for Police, Fire, and Emergency Medical Services.

Develop and maintain a quality training program, that includes training existing employees in proper evaluation and one-on-one training methods.

Develop and maintain a process which ensures accuracy for the assignment and maintenance of 9-1-1 addresses.

Provide proper leadership training to all shift supervisors, that includes motivating others and team building skills.

Continue to enhance the ability to provide interoperable communications within Union County.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	1,201,560	1,579,032	1,319,781	1,704,100	1,704,100	125,068	1,704,100	7.9%
Operating	208,460	320,067	263,217	197,788	197,788	(122,279)	197,788	-38.2%
Capital	28,350	0	0	0	0	0	0	-
Other	0	0	0	0	0	0	0	-
Total	1,438,371	1,899,099	1,582,998	1,901,888	1,901,888	2,789	1,901,888	0.1%
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	0	-
Other	188,694	151,340	151,290	110,038	110,038	(41,302)	110,038	-27.3%
Total	188,694	151,340	151,290	110,038	110,038	(41,302)	110,038	-27.3%
Net County Cost	1,249,677	1,747,759	1,431,708	1,791,850	1,791,850	44,091	1,791,850	2.5%
<i>Positions</i>								
Full-time Equivalency	30.1	40.3	40.3	40.3	40.3	-	40.3	0.0%
Part-time Equivalency	1.5	1.5	1.5	1.5	1.5	-	1.5	0.0%

BUDGET HIGHLIGHTS

The increase in personnel expenses is attributable to full year funding of additional positions authorized in FY06 (\$90K), market retention compensation adjustments (\$78K) and higher FY07 health benefit costs (\$33K) net of the elimination of 2 regular part-time positions and the referral/signing bonus program (\$76K). Operating expense decreases are due to one-time expenditures in FY06 relating to protocol training (\$53K), decreases in supplies and training due to new FY06 personnel (\$20K), change in telephone service providers and a decrease in utility costs (\$23K), and decreases in maintenance and professional services (\$23K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	897,878	1,136,021	968,444	1,211,508	1,211,508	75,487	6.6%	1,211,508
	<i>Increase due to full year funding of additional positions authorized in FY06 (\$69K), market retention compensation adjustments (\$65K) net of elimination of 2 regular part-time positions and referral/signing bonus program (\$58K)</i>							
Employee Benefits	303,683	443,011	351,337	492,592	492,592	49,581	11.2%	492,592
	<i>Increase due to benefits for full year funding of additional positions authorized in FY06 (\$21K), market retention compensation adjustments (\$13K) net of elimination of 2 regular part-time positions and referral/signing bonus program (\$18K) combined with higher FY07 health benefit costs (\$33K)</i>							
Total Personal Services	1,201,560	1,579,032	1,319,781	1,704,100	1,704,100	125,068	7.9%	1,704,100
Operating Expenditures								
Operating Supplies	13,925	23,628	15,252	14,700	14,700	(8,928)	-37.8%	14,700
	<i>Decrease due to reduction in supplies (\$7K) and wearing apparel (\$2K)</i>							
Travel & Subsistence	6,508	69,460	59,589	4,410	4,410	(65,050)	-93.7%	4,410
	<i>Decrease due to one-time expenditures in FY06 for protocol training (\$53K) and new personnel education costs (\$11K)</i>							
Communications & Utilities	46,938	55,660	32,170	32,172	32,172	(23,488)	-42.2%	32,172
	<i>Decrease due to change in telephone service providers (\$21K) and decrease in utility costs (\$2K)</i>							
Maintenance & Repairs	104,990	120,450	107,198	107,634	107,634	(12,816)	-10.6%	107,634
	<i>Decrease due to one-time equipment maintenance expense (\$12K)</i>							
Professional Services	4,044	12,655	14,179	2,514	2,514	(10,141)	-80.1%	2,514
	<i>Decrease due to one-time expenditure in FY06 for moving expense</i>							
Other Contracted Services	1,180	1,670	920	928	928	(742)	-44.4%	928
Rental of Property/Equip	26,040	30,810	27,783	29,275	29,275	(1,535)	-5.0%	29,275
	<i>Decrease due to reduction in rental expense (\$1K)</i>							
Insurance & Bonding	4,837	5,734	6,126	6,155	6,155	421	7.3%	6,155
Total Operating Exps.	208,460	320,067	263,217	197,788	197,788	(122,279)	-38.2%	197,788
Capital Outlay								
Buildings	28,350	0	0	0	0	0	-	0
Total Capital Outlay	28,350	0	0	0	0	0	-	0
Total Expenditures	1,438,371	1,899,099	1,582,998	1,901,888	1,901,888	2,789	0.1%	1,901,888
Total Revenues	188,694	151,340	151,290	110,038	110,038	(41,302)	-27.3%	110,038
	<i>Decrease due to revenue received from City of Monroe for City/County merger</i>							
Net County Cost	1,249,677	1,747,759	1,431,708	1,791,850	1,791,850	44,091	2.5%	1,791,850

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		

FY2007 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 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	163,471	193,591	191,529	205,057	205,057	11,466	5.9%	205,057
Operating	144,695	82,829	78,659	34,294	34,294	(48,535)	-58.6%	34,294
Capital	56,017	0	0	23,250	23,250	23,250	#DIV/0!	23,250
Other	0	26,806	26,806	0	0	(26,806)	-100.0%	0
Total	364,183	303,226	296,994	262,601	262,601	(40,625)	-13.4%	262,601
<i>Revenues</i>								
State/Federal	175,522	38,788	76,592	10,500	10,500	(28,288)	-72.9%	10,500
Other	10,000	0	4,736	0	0	0	-	0
Total	185,522	38,788	81,328	10,500	10,500	(28,288)	-72.9%	10,500
Net County Cost	178,661	264,438	215,666	252,101	252,101	(12,337)	-4.7%	252,101
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	3.0	3.0	-	0.0%	3.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to FY06 compensation adjustments and higher FY07 health benefit costs. The decrease in operating expense is due to the net impact of one-time grant expenditures. Capital outlay includes funds to replace one vehicle.

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	120,639	140,123	136,425	148,628	148,628	8,505	6.1%	148,628
				<i>Increase due to FY06 compensation adjustments (\$8.5K)</i>				
Employee Benefits	42,832	53,468	55,104	56,429	56,429	2,961	5.5%	56,429
				<i>Increase due to higher FY07 health benefit costs (\$3K)</i>				
Total Personal Services	163,471	193,591	191,529	205,057	205,057	11,466	5.9%	205,057
Operating Expenditures								
Operating Supplies	114,567	39,972	37,004	9,740	9,740	(30,232)	-75.6%	9,740
				<i>Final year of County provided funding for CERT Grant (\$22.3K); DHS FY2003 SHSGP Part II monies spent in FY06 (\$8K)</i>				
Travel & Subsistence	3,253	26,254	21,500	5,950	5,950	(20,304)	-77.3%	5,950
				<i>Decrease due to DHS FY2003 SHSGP Part II monies spent in FY06 (\$20K)</i>				
Communications & Utilities	5,377	1,245	1,014	1,255	1,255	10	0.8%	1,255
Maintenance & Repairs	5,862	6,768	9,250	8,552	8,552	1,784	26.4%	8,552
				<i>Increase due vehicle maintenance and repairs (\$1.4K)</i>				
Professional Services	11,610	2,500	76	2,560	2,560	60	2.4%	2,560
Other Contracted Services	0	1,300	553	1,300	1,300	0	0.0%	1,300
Hurricane Relief	0	0	4,736	0	0	0	-	0
				<i>Increase due to donation from NC Helping Hands Fund for Hurricane Katrina relief</i>				
Rentals	2,178	2,600	2,200	2,600	2,600	0	0.0%	2,600
Insurance & Bonding	1,848	2,190	2,326	2,337	2,337	147	6.7%	2,337
				<i>Increase due to higher property and casualty insurance premiums</i>				
Total Operating Exps.	144,695	82,829	78,659	34,294	34,294	(48,535)	-58.6%	34,294
Capital Outlay								
Vehicles	17,924	0	0	23,250	23,250	23,250	#DIV/0!	23,250
								<i>Replacement vehicle</i>
Other Equipment	38,093	0	0	0	0	0	-	0
Total Capital Outlay	56,017	0	0	23,250	23,250	23,250	#DIV/0!	23,250
Contracts, Grants, Sub.	0	0	0	0	0	0	-	0
Interfund Transfers	0	26,806	26,806	0	0	(26,806)	-100.0%	0
Total Expenditures	364,183	303,226	296,994	262,601	262,601	(40,625)	-13.4%	262,601
Total Revenues	185,522	38,788	81,328	10,500	10,500	(28,288)	-72.9%	10,500
				<i>Decrease due to FY06 one time grant revenue</i>				
Net County Cost	178,661	264,438	215,666	252,101	252,101	(12,337)	-4.7%	252,101

FIRE SERVICES

10-543400

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

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	291,213	319,981	326,860	328,329	328,329	8,348	2.6%	328,329
Operating	72,434	125,610	129,536	131,760	131,760	6,150	4.9%	131,760
Capital	41,394	79,106	62,500	0	0	(79,106)	-100.0%	0
Other	575,050	733,795	733,795	428,841	428,841	(304,954)	-41.6%	428,841
Total	980,091	1,258,492	1,252,691	888,930	888,930	(369,562)	-29.4%	888,930
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	10,800	10,800	10,800	10,800	10,800	0	0.0%	10,800
Total	10,800	10,800	10,800	10,800	10,800	0	0.0%	10,800
Net County Cost	969,291	1,247,692	1,241,891	878,130	878,130	(369,562)	-29.6%	878,130
<i>Positions</i>								
Full-time Equivalency	6.0	6.0	6.0	6.0	6.0	-	0.0%	6.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is due to FY06 compensation adjustments and higher FY07 health benefit costs. Operating expense reduction is attributable to the one time expense in FY06 of \$75K for the County's capital contribution to City of Monroe for construction of a fire drafting pit, decrease in operating supplies (\$30K), and the elimination of fire subsidy payments to VFD's which are supported with fire tax funds (\$230K) net of the expense associated with the VFD study.

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	207,715	227,951	231,250	230,459	230,459	2,508	1.1%	230,459
Employee Benefits	83,498	92,030	95,610	97,870	97,870	5,840	6.3%	97,870
				<i>Increase due to FY06 compensation adjustments</i>				
				<i>Increase due to FY06 compensation adjustments(\$2.4K) and higher FY07 health benefit costs(\$3.4K)</i>				
Total Personal Services	291,213	319,981	326,860	328,329	328,329	8,348	2.6%	328,329
Operating Expenditures								
Operating Supplies	35,766	55,754	63,094	25,740	25,740	(30,014)	-53.8%	25,740
				<i>Decrease due to one time expenditure for VFD tap fees (\$24K) and tools & supplies (\$4.6K)</i>				
Travel & Subsistence	2,278	7,594	5,250	7,750	7,750	156	2.1%	7,750
Communications & Utilities	3,920	5,275	4,228	4,475	4,475	(800)	-15.2%	4,475
Maintenance & Repairs	19,489	43,874	44,575	45,166	45,166	1,292	2.9%	45,166
Professional Services	54	170	76	35,417	35,417	35,247	20733.5%	35,417
				<i>Increase due to VFD study to define "adequate fire service" (\$35K)</i>				
Other Contracted Services	521	600	400	635	635	35	5.8%	635
Rentals	298	360	306	915	915	555	154.2%	915
Insurance & Bonding	10,108	11,983	11,607	11,662	11,662	(321)	-2.7%	11,662
Total Operating Exps.	72,434	125,610	129,536	131,760	131,760	6,150	4.9%	131,760
Capital Outlay								
Vehicles	41,394	16,606	0	0	0	(16,606)	-100.0%	0
Other Equipment	0	62,500	62,500	0	0	(62,500)	-100.0%	0
Total Capital Outlay	41,394	79,106	62,500	0	0	(79,106)	-100.0%	0
Contracts, Grants, Sub.	575,050	733,795	733,795	428,841	428,841	(304,954)	-41.6%	428,841
				<i>Decrease due to 1-time expenditure for fire drafting pit (\$75K) and County subsidy adjustments on VFD contract payment structure</i>				
Total Expenditures	980,091	1,258,492	1,252,691	888,930	888,930	(369,562)	-29.4%	888,930
Total Revenues	10,800	10,800	10,800	10,800	10,800	0	0.0%	10,800
Net County Cost	969,291	1,247,692	1,241,891	878,130	878,130	(369,562)	-29.6%	878,130

MISSION STATEMENT

To provide for the health, general welfare, and public safety of the citizens of Union County through the enforcement of the NC State Building Code and the Union County Land Use Ordinance.

AGENCY PROGRAMS

Customer Service Perform Inspections Issue Permits

FY2007 MAJOR OUTCOMES

Provide inspections to 99% of requests within the next business day following receipt of requests, if called in by 5:00 p.m. Customer requests for inspections through the use of mobile highway services, may be made until 5:00 p.m.

Review 100% of all commercial blueprints submitted for code compliance and contact the owner or contractor with results within three working days.

Continue quality control programs to minimize re-inspection rates caused by contractors with objective of maintaining re-inspection rates below 10%.

FINANCIAL SUMMARY

Table with columns: FY 04-05 ACTUAL, FY 05-06 CURRENT, FY 05-06 ESTIMATE, FY 06-07 REQUEST, FY 06-07 RECOMM., VARIANCE, % INC./DEC., ADOPTED. Rows include Expenditures (Personnel, Operating, Capital, Other, Total), Revenues (State/Federal, Other, Total), Net County Cost, and Positions (Full-time, Part-time).

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY06 compensation adjustments (\$35.1K) and higher FY07 health benefit costs (\$18.8K). Operating expense increase is due primarily to replacement of computers, scanner, and printer (\$7.6K), fuel, and vehicle maintenance/repair costs (\$16.3K) and programming for an online permit status web page (\$5K) net of reductions in education and telephone service costs (\$7.7K). Capital outlay for FY07 includes the replacement of three vehicles.

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	1,297,251	1,353,472	1,363,651	1,372,686	1,372,686	19,214	1.4%	1,372,686
				<i>Increase due to FY06 compensation adjustments</i>				
Employee Benefits	443,519	448,914	487,200	483,591	483,591	34,677	7.7%	483,591
				<i>Increase due to benefits for FY06 compensation adjustments (\$15.9K) and higher FY07 health benefit costs (\$18.8K)</i>				
Total Personal Services	1,740,770	1,802,386	1,850,851	1,856,277	1,856,277	53,891	3.0%	1,856,277
<i>Operating Expenditures</i>								
Operating Supplies	19,994	16,710	16,681	24,350	24,350	7,640	45.7%	24,350
				<i>Increase due to replacement computers, scanner and printer (\$7.5K)</i>				
Travel & Subsistence	2,522	6,460	2,380	5,000	5,000	(1,460)	-22.6%	5,000
				<i>Decrease in education expenses</i>				
Communications & Utilities	18,979	23,113	14,930	16,900	16,900	(6,213)	-26.9%	16,900
				<i>Decrease due to change in telephone service provider</i>				
Maintenance & Repairs	123,622	95,754	112,707	112,016	112,016	16,262	17.0%	112,016
				<i>Increase due to higher fuel costs (\$11K) and anticipated higher vehicle maintenance/repair costs (\$5.3K)</i>				
Professional Services	13,082	4,922	4,082	9,922	9,922	5,000	101.6%	59,922
				<i>Increase due to online permit status web page programming --- Adopted amount includes funds for cost of service study (\$50K)</i>				
Other Contracted Services	1,536	1,240	1,286	1,240	1,240	0	0.0%	1,240
Rentals	1,684	1,730	1,730	1,730	1,730	0	0.0%	1,730
Insurance & Bonding	16,710	18,460	18,441	18,528	18,528	68	0.4%	18,528
Total Operating Exps.	198,129	168,389	172,237	189,686	189,686	21,297	12.6%	239,686
<i>Capital Outlay</i>								
Office Furniture & Equip.	72,986	0	0	0	0	0	-	0
Vehicles	41,883	31,000	26,528	41,700	41,700	10,700	34.5%	41,700
				<i>Three replacement pickup trucks</i>				
Total Capital Outlay	114,869	31,000	26,528	41,700	41,700	10,700	34.5%	41,700
Contingency	0	0	0	0	0	0	-	(50,000)
Debt Service	66,207	65,129	63,389	62,095	62,095	(3,034)	-4.7%	62,095
Total Expenditures	2,119,975	2,066,904	2,113,005	2,149,758	2,149,758	82,854	4.0%	2,149,758
Total Revenues	6,817,564	6,255,780	7,299,216	6,781,000	6,781,000	525,220	8.4%	6,781,000
				<i>Increase due to department permit charges and service charges (\$525K)</i>				
Net County Cost	(4,697,589)	(4,188,876)	(5,186,211)	(4,631,242)	(4,631,242)	(442,366)	10.6%	(4,631,242)

MISSION STATEMENT

AGENCY PROGRAMS

Medical Examiner	Emergency Medical Services	Juvenile Detention
American Red Cross		

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	39,425	45,000	40,000	40,000	40,000	(5,000)	-11.1%	40,000
Capital	0	0	0	0	0	0	-	0
Other	3,754,234	3,829,869	3,819,869	3,733,071	3,723,071	(106,798)	-2.8%	3,723,071
Total	<u>3,793,659</u>	<u>3,874,869</u>	<u>3,859,869</u>	<u>3,773,071</u>	<u>3,763,071</u>	<u>(111,798)</u>	<u>-2.9%</u>	<u>3,763,071</u>
<i>Revenues</i>								
State/Federal	30,698	0	0	0	0	0	-	0
Other	100,000	0	0	0	0	0	-	0
Total	<u>130,698</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>
Net County Cost	<u>3,662,961</u>	<u>3,874,869</u>	<u>3,859,869</u>	<u>3,773,071</u>	<u>3,763,071</u>	<u>(111,798)</u>	<u>-2.9%</u>	<u>3,763,071</u>
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in other expense is mainly due to EMS using fund balance for the purchase of software (\$232K) net of an increase due to growth expected in FY07 (\$125K).

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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>Medical Examiner</u>								
<i>Contracts, Grants, Sub.</i>	39,425	45,000	40,000	40,000	40,000	(5,000)	-11.1%	40,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
<i>Net County Cost</i>	39,425	45,000	40,000	40,000	40,000	(5,000)		40,000
<u>Emergency Medical Srv</u>								
<i>Contracts, Grants, Sub.</i>	3,664,554	3,714,869	3,714,869	3,840,326	3,840,326	125,457	3.4%	3,840,326
				<i>Increase due to growth expected in FY07</i>				
<i>Contingency</i>	0	0	0	(232,255)	(232,255)	(232,255)	#DIV/0!	(232,255)
				<i>EMS use of fund balance for purchase of software</i>				
<i>Revenues</i>	130,698	0	0	0	0	0	-	0
<i>Net County Cost</i>	3,533,856	3,714,869	3,714,869	3,608,071	3,608,071	(106,798)		3,608,071
<u>Juvenile Detention</u>								
<i>Contracts, Grants, Sub.</i>	89,680	110,000	100,000	110,000	110,000	0	0.0%	110,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
<i>Net County Cost</i>	89,680	110,000	100,000	110,000	110,000	0		110,000
<u>American Red Cross</u>								
<i>Contracts, Grants, Sub.</i>	0	5,000	5,000	15,000	5,000	0	0.0%	5,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
<i>Net County Cost</i>	0	5,000	5,000	15,000	5,000	0		5,000
Total Expenditures	3,793,659	3,874,869	3,859,869	3,773,071	3,763,071	(111,798)	-2.9%	3,763,071
Total Revenues	130,698	0	0	0	0	0	-	0
Net County Cost	3,662,961	3,874,869	3,859,869	3,773,071	3,763,071	(111,798)	-2.9%	3,763,071

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	Adequate Public Facilities	Land Use Ordinance
Addressing/Road Naming		

FY2007 MAJOR OUTCOMES

Develop and present to the Board of County Commissioners an updated comprehensive County Land Use Plan to create a framework for the development of future public policy and a more workable plan that can help guide decisions about growth, economic development, the environment, public investments, and quality of life factors.

Secure consultant services to produce an updated County Land Use Ordinance to help implement the Land Use Plan, adopted Thoroughfare Plan, approved County Water and Sewer Plans, and the economic development strategies of the County.

Manage and coordinate activities to implement the Adequate Public Facilities Ordinance for public schools.

Develop land use data bases for land use and public facilities planning.

Provide a variety of training opportunities for Planning Board members through the Institute of Government, the Council of Governments, and the American Planning Association.

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 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	291,076	299,305	307,565	372,941	372,941	73,636	372,941	24.6%
Operating	32,986	351,011	355,060	85,681	85,681	(265,330)	85,681	-75.6%
Capital	0	0	0	0	0	0	0	-
Other	141,834	138,688	119,216	301,398	8,965	(129,723)	8,965	-93.5%
Total	465,896	789,004	781,841	760,020	467,587	(321,417)	467,587	-40.7%
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	0	-
Other	18,601	20,000	15,000	15,000	15,000	(5,000)	15,000	-25.0%
Total	18,601	20,000	15,000	15,000	15,000	(5,000)	15,000	-25.0%
Net County Cost	447,295	769,004	766,841	745,020	452,587	(316,417)	452,587	-41.1%
<i>Positions</i>								
Full-time Equivalency	4.0	4.0	4.0	5.0	5.0	1.0	5.0	25.0%
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is due to a Senior Planner position (FY07) to manage and coordinate the new APFO process and review system (\$61.6K), FY06 compensation adjustment (\$6.1K), and higher FY07 health benefit costs (\$5.9K). The decrease in operating expense is due to the costs for the Land Use Plan and APFO development in FY06 (\$305K) net of increases for development of the APFO including professional services (\$25K), office equipment and supplies for the new position (\$9.4K) and a text amendment (Section 53 of the LUO) requiring posting of notification signs in major subdivisions (\$2.5K).

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	212,692	219,306	220,380	268,981	268,981	49,675	22.7%	268,981
				<i>Increase due to FY06 compensation adjustments (\$3.5K) and a FY07 Senior Planner position (\$46.2K)</i>				
Employee Benefits	78,384	79,999	87,185	103,960	103,960	23,961	30.0%	103,960
				<i>Increase due to benefits for FY06 compensation adjustments (\$2.6K) and the additional position (\$15.4K) combined with higher FY07 health benefits costs (\$5.9K)</i>				
Total Personal Services	291,076	299,305	307,565	372,941	372,941	73,636	24.6%	372,941
<i>Operating Expenditures</i>								
Operating Supplies	8,224	7,910	9,539	22,137	22,137	14,227	179.9%	22,137
				<i>Increase due to a printer, computer and office supplies for the additional position (\$9.4K) and subdivision signs for the land use ordinance amendment (\$2.5K)</i>				
Travel & Subsistence	1,491	9,588	4,450	7,850	7,850	(1,738)	-18.1%	7,850
				<i>Decrease in education expenses (\$3.5K) net of an increase for the additional position (\$1.8K)</i>				
Communications & Utilities	1,718	4,150	2,020	5,650	5,650	1,500	36.1%	5,650
				<i>Increase due to postage for the APFO process/review (\$1.5K)</i>				
Maintenance & Repairs	396	500	416	500	500	0	0.0%	500
Professional Services	15,013	321,023	331,048	41,154	41,154	(279,869)	-87.2%	41,154
				<i>Decrease due to FY06 expenses for Land Use Plan (\$242K) and APFO (\$75K) net of an increase for the APFO development costs (\$38K)</i>				
Other Contracted Services	2,423	3,700	3,568	4,300	4,300	600	16.2%	4,300
Rentals	1,965	2,060	1,998	2,060	2,060	0	0.0%	2,060
Insurance & Bonding	1,756	2,080	2,021	2,030	2,030	(50)	-2.4%	2,030
Total Operating Exps.	32,986	351,011	355,060	85,681	85,681	(265,330)	-75.6%	85,681
Contracts, Grants, Sub.	10,527	11,000	8,571	8,965	8,965	(2,035)	-18.5%	8,965
Interfund Transfers	131,307	127,688	110,645	292,433	0	(127,688)	-100.0%	0
				<i>Decrease due to funding Stormwater Planning from the Water and Sewer Enterprise Fund</i>				
Total Expenditures	465,896	789,004	781,841	760,020	467,587	(321,417)	-40.7%	467,587
Total Revenues	18,601	20,000	15,000	15,000	15,000	(5,000)	-25.0%	15,000
				<i>Decrease anticipated in departmental service charges</i>				
Net County Cost	447,295	769,004	766,841	745,020	452,587	(316,417)	-41.1%	452,587

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

FY2007 MAJOR OUTCOMES

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

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	4,068	4,468	4,911	5,402	5,402	934	20.9%	5,402
Operating	7,851	3,067	5,567	2,500	2,500	(567)	-18.5%	2,500
Capital	0	0	0	0	0	0	-	0
Other	307,582	688,152	327,195	619,827	619,827	(68,325)	-9.9%	619,827
Total	319,501	695,687	337,673	627,729	627,729	(67,958)	-9.8%	627,729
<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	319,501	695,687	337,673	627,729	627,729	(67,958)	-9.8%	627,729
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Fiscal year 2007 expenses include the economic development, non-profit contract with Union County Partnership for Progress (UCPP) with a contract extension through the fiscal year based on the current contract's monthly financial terms with a matching provision of private sector contributions not to exceed \$125,000. The remaining \$224,000 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 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
<i>Personal Services</i>								
Employee Benefits	4,068	4,468	4,911	5,402	5,402	934	20.9%	5,402
Total Personal Services	4,068	4,468	4,911	5,402	5,402	934	20.9%	5,402
<i>Operating Expenditures</i>								
Operating Supplies	38	0	0	0	0	0	-	0
Communications & Utilities	28	0	0	0	0	0	-	0
Professional Services	7,785	3,067	3,067	0	0	(3,067)	-100.0%	0
Other Contracted Services	0	0	2,500	2,500	2,500	2,500	#DIV/0!	2,500
Total Operating Exps.	7,851	3,067	5,567	2,500	2,500	(567)	-18.5%	2,500
Contracts, Grants, Sub.	307,582	688,152	327,195	619,827	619,827	(68,325)	-9.9%	619,827
				<i>UCPP (\$396K, FY07; 13 months through July 2008 plus matching private sector contributions of \$125,000), incentive contracts (\$224K, FY07)</i>				
Total Expenditures	319,501	695,687	337,673	627,729	627,729	(67,958)	-9.8%	627,729
Total Revenue	0	0	0	0	0	0	-	0
Net County Cost	319,501	695,687	337,673	627,729	627,729	(67,958)	-9.8%	627,729

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

FY2007 MAJOR OUTCOMES

Plan and implement a comprehensive educational program aimed at improving production, profitability, and marketability of agricultural commodities.

Design and implement a strategic plan aimed at ensuring the quality and sustainability of natural resources including farmland, open space, wildlife habitat and water.

Network with other county agencies to develop a comprehensive strategy for reacting to challenges brought on as the result of animal disease or contamination of the food supply whether natural or as a breach of national security.

Plan and implement a comprehensive educational program aimed at improving the health and well being of the counties families. This includes all aspects of family resource management, health nutrition, and financial independence.

Develop an on-going youth development program aimed at enhancing the science and life skills of area youth ages five to nineteen.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	10,017	66,315	49,226	72,042	72,042	5,727	72,042	8.6%
Operating	56,398	279,193	282,847	327,489	327,489	48,296	327,489	17.3%
Capital	0	0	0	0	0	0	0	-
Other	468,955	1,155,069	1,104,864	508,517	508,517	(646,552)	508,517	-56.0%
Total	535,370	1,500,577	1,436,937	908,048	908,048	(592,529)	908,048	-39.5%
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	0	-
Other	12,014	0	49,525	61,555	61,555	61,555	61,555	#DIV/0!
Total	12,014	0	49,525	61,555	61,555	61,555	61,555	#DIV/0!
Net County Cost	523,356	1,500,577	1,387,412	846,493	846,493	(654,084)	846,493	-43.6%
<i>Positions</i>								
Full-time Equivalency	10.0	12.0	12.0	12.0	12.0	-	12.0	0.0%
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The personnel expense increase is attributable to FY06 compensation adjustment (\$4.6K) and higher FY07 health benefits costs (\$1.1K). Increase in operating expenses is due to a full year of facility maintenance and cleaning costs (\$83K) net of one-time expenses in FY06 related to the move to the Agricultural Service Center (\$35.7K).

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>*****FY 05-06*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 06-07*****</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	7,357	46,075	34,240	49,724	49,724	3,649	7.9%	49,724
				<i>Increase due to FY06 compensation adjustment</i>				
Employee Benefits	2,660	20,240	14,986	22,318	22,318	2,078	10.3%	22,318
				<i>Increase due to benefits for FY06 compensation adjustment (\$1K) and higher FY07 health benefit costs (\$1.1K)</i>				
Total Personal Services	10,017	66,315	49,226	72,042	72,042	5,727	8.6%	72,042
<i>Operating Expenditures</i>								
Operating Supplies	25,595	68,863	73,623	35,090	35,090	(33,773)	-49.0%	35,090
				<i>Decrease due to one-time expense in FY06 for computers and supplies related to the move to the Agricultural Service Center (\$31.8K), and purchase of cattle scales in FY06 (\$2K)</i>				
Travel & Subsistence	5,473	11,826	10,770	13,950	13,950	2,124	18.0%	13,950
				<i>Increase due to education expenses attributable to the 4H fee based program (.4K) and 4H Administration (\$1.7K)</i>				
Communications & Utilities	5,522	15,647	13,647	12,700	12,700	(2,947)	-18.8%	12,700
				<i>Decrease due to utilities reflected in maintenance and repairs, and telephone cost adjustments</i>				
Maintenance & Repairs	3,168	163,451	167,881	246,629	246,629	83,178	50.9%	246,629
				<i>Increase due to full year of interdepartmental facility maintenance charges (\$74K) and full year of cleaning contract (\$9K)</i>				
Professional Services	2,075	2,030	2,000	2,030	2,030	0	0.0%	2,030
Other Contracted Services	8,625	10,416	8,790	9,366	9,366	(1,050)	-10.1%	9,366
				<i>Decrease to reflect projected advertising costs</i>				
Rentals	3,531	4,100	3,325	4,900	4,900	800	19.5%	4,900
Insurance & Bonding	2,409	2,860	2,811	2,824	2,824	(36)	-1.3%	2,824
Total Operating Exps.	56,398	279,193	282,847	327,489	327,489	48,296	17.3%	327,489
Contracts, Grants, Sub.	207,396	254,570	211,240	263,202	263,202	8,632	3.4%	263,202
				<i>Increase due to payroll allocation for State employees (\$6K) and Advisory Council Leadership program funding (\$2.5K)</i>				
Debt Service	261,559	257,299	250,424	245,315	245,315	(11,984)	-4.7%	245,315
Interfund Transfers	0	643,200	643,200	0	0	(643,200)	-100.0%	0
				<i>Decrease due to one-time expense/transfer in FY06 for Agricultural Services Center event parking (\$468K) and access road (\$175K)</i>				
Total Expenditures	535,370	1,500,577	1,436,937	908,048	908,048	(592,529)	-39.5%	908,048
Total Revenues	12,014	0	49,525	61,555	61,555	61,555	#DIV/0!	61,555
				<i>Increase due to Forestry Service, Farm Service and departmental rental income (\$53.8K) and fee based programs' revenue (\$7.8K)</i>				
Net County Cost	523,356	1,500,577	1,387,412	846,493	846,493	(654,084)	-43.6%	846,493

SOIL CONSERVATION

10-549600-1240

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
Envirothon Program		

FY2007 MAJOR OUTCOMES

Provide natural resource information to 500 non-farm residents.

Improve soil quality on 10,000 acres of cropland.

Develop waste management plans and installation of infrastructure on 20 poultry farms.

Develop conservation plans on 400 acres of pastureland for reducing animal waste and bank erosion in streams.

Provide in-school educational assistance through the Envirothon competition.

Provide certification to the State that animal waste facilities have been closed according to federal/State regulations.

Write 5 comprehensive nutrient management plans on animal operations.

Implement 50 acres of wildlife habitat through cost share programs.

Develop conservation plans for reducing soil erosion on 6,000 acres of cropland.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	104,545	109,902	70,043	120,184	120,184	10,282	9.4%	120,184
Operating	4,010	52,294	6,459	7,712	7,712	(44,582)	-85.3%	7,712
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	(57,715)	(57,715)	(57,715)	#DIV/0!	(57,715)
Total	108,555	162,196	76,502	70,181	70,181	(92,015)	-56.7%	70,181
<i>Revenues</i>								
State/Federal	19,650	19,200	19,200	19,200	19,200	0	0.0%	19,200
Other	0	0	0	0	0	0	-	0
Total	19,650	19,200	19,200	19,200	19,200	0	0.0%	19,200
Net County Cost	88,905	142,996	57,302	50,981	50,981	(92,015)	-64.3%	50,981
<i>Positions</i>								
Full-time Equivalency	3.0	2.0	2.0	2.0	2.0	-	0.0%	2.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY06 compensation adjustments (\$3.7K) and higher FY07 health benefit costs (\$6.6K). Operating expense decrease is due to elimination of proposed contract Environmental Education Specialist position with the School System (\$41.3K) and one-time items in FY06 (\$3.2K). Funding of one position not required in FY07 (\$57.7K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	76,749	79,123	46,185	81,621	81,621	2,498	3.2%	81,621
				<i>Increase due to FY06 compensation adjustments</i>				
Employee Benefits	27,796	30,779	23,858	38,563	38,563	7,784	25.3%	38,563
				<i>Increase due to benefits for FY06 compensation adjustments (\$1.2K) and higher FY07 health benefits costs (\$6.6K)</i>				
Total Personal Services	104,545	109,902	70,043	120,184	120,184	10,282	9.4%	120,184
Operating Expenditures								
Operating Supplies	167	4,195	685	975	975	(3,220)	-76.8%	975
				<i>Decrease due to purchase of one-time items for the move to the Agricultural Center in FY06</i>				
Travel & Subsistence	204	2,200	534	1,450	1,450	(750)	-34.1%	1,450
Communications & Utilities	259	300	192	300	300	0	0.0%	300
Maintenance & Repairs	523	1,050	1,128	1,010	1,010	(40)	-3.8%	1,010
Professional Services	0	41,279	0	0	0	(41,279)	-100.0%	0
				<i>Decrease due to elimination of proposed contract Environmental Education Specialist position with the School System</i>				
Other Contracted Services	1,152	1,250	1,927	1,975	1,975	725	58.0%	1,975
Insurance & Bonding	1,705	2,020	1,993	2,002	2,002	(18)	-0.9%	2,002
Total Operating Exps.	4,010	52,294	6,459	7,712	7,712	(44,582)	-85.3%	7,712
Contingency	0	0	0	(57,715)	(57,715)	(57,715)	#DIV/0!	(57,715)
				<i>Funding of position not required in FY07</i>				
Total Expenditures	108,555	162,196	76,502	70,181	70,181	(92,015)	-56.7%	70,181
Total Revenues	19,650	19,200	19,200	19,200	19,200	0	0.0%	19,200
Net County Cost	88,905	142,996	57,302	50,981	50,981	(92,015)	-64.3%	50,981

MISSION STATEMENT

AGENCY PROGRAMS

Downtown Monroe
 Forest Management

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</u>			<u>% INC./</u>	
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	0	0	0	0	0	0	-	0
Capital	0	0	0	0	0	0	-	0
Other	37,326	45,918	43,900	63,607	53,607	7,689	16.7%	53,607
Total	37,326	45,918	43,900	63,607	53,607	7,689	16.7%	53,607
<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	37,326	45,918	43,900	63,607	53,607	7,689	16.7%	53,607
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Increase due to local share of FY07 Forest Management compensation adjustments (\$5.3K) and higher vehicle fuel and maintenance costs (\$2.3K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Downtown Monroe</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	10,000	0	0	-	0
<i>Revenues</i>	0	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>	37,326	45,918	43,900	53,607	53,607	7,689	16.7%	53,607
				<i>Increase due to local share of FY07 compensation adjustments (\$5.3K) and higher vehicle fuel and maintenance costs (\$2.3K)</i>				
<i>Revenues</i>	0	0	0	0	0	0	-	0
<i>Net County Costs</i>	37,326	45,918	43,900	53,607	53,607	7,689		53,607
Total Expenditures	37,326	45,918	43,900	63,607	53,607	7,689	16.7%	53,607
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	37,326	45,918	43,900	63,607	53,607	7,689	16.7%	53,607

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	Communicable Disease	Maternal Health	WIC Nutrition and Breastfeeding
Children's Health	Family Planning	Smart Start	Dental Program
Child Service Coordination	Immunization Action Plan	Wise Woman	Environmental Health

FY2007 MAJOR OUTCOMES

Prevention and control of disease through STD clinics, and TB and HIV prevention through education, counseling, testing and follow-up.
 Provide services (such as grant writing) to acquire funding for various health education programs in the community and Health Department.
 Provide prenatal care to low income women to enhance the outcome of healthier babies.
 Provide education to prenatal and post-partum women regarding the benefits of breastfeeding.
 Provide preventative healthcare to Medicaid children as well as primary care services as requested.
 Continue to remove barriers that prevent children from being immunized on time.
 Provide vision, hearing, dental and developmental evaluations to children in the child care setting.
 Implement adult dental care, including dentures and partials for Medicaid clients.
 Provide developmental screening training to physicians' offices.
 Provide case management to children from birth to 5 years of age at risk for developmental delay.
 Reduce and prevent breast and cervical cancer mortality and morbidity among 50 years and older low income women.
 Provide additional preparedness training for staff for better response to Bioterrorism/disasters.
 Develop/implement revised LPP Maintenance and Monitoring Program with the NC Division of Environmental Health, and reduce backlog of inspections.
 Investigate and take appropriate corrective action related to incidents of food-borne disease outbreaks.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	4,576,483	5,194,027	5,068,869	5,609,919	5,559,398	365,371	7.0%	5,559,398
Operating	1,082,593	1,352,363	1,384,066	1,454,513	1,447,476	95,113	7.0%	1,447,476
Capital	27,694	44,719	37,354	39,500	16,900	(27,819)	-62.2%	16,900
Other	2,450	2,412	2,348	2,300	2,300	(112)	-4.6%	2,300
Total	5,689,220	6,593,521	6,492,637	7,106,232	7,026,074	432,553	6.6%	7,026,074
<i>Revenues</i>								
State/Federal	1,344,117	1,356,590	1,355,210	1,306,115	1,306,115	(50,475)	-3.7%	1,306,115
Other	2,088,551	2,337,878	2,331,076	2,419,380	2,419,380	81,502	3.5%	2,419,380
Total	3,432,668	3,694,468	3,686,286	3,725,495	3,725,495	31,027	0.8%	3,725,495
Net County Cost	2,256,552	2,899,053	2,806,351	3,380,737	3,300,579	401,526	13.9%	3,300,579
<i>Positions</i>								
Full-time Equivalency	92.1	94.8	94.8	98.1	97.1	2.3	2.4%	97.1
Part-time Equivalency	1.4	2.7	2.7	2.7	2.7	-	0.0%	2.7

BUDGET HIGHLIGHTS

Increase in personnel expenses is mainly due to FY06 State mandated compensation adjustments (\$182.3K), higher FY07 health benefit costs (\$74.7K) and an additional 2.3 employees (\$108.3K). The increase in operating expense is due to implementing the denture/partial program (\$73.1K, 75% covered by service charges), implementing contract peer breastfeeding counselor (\$12.3K), higher facility maintenance costs (\$19.6K), increasing flu vaccine costs (\$8.5K), office supplies/equipment for 2 new positions (\$8.6K), pharmacy software (\$5K), and higher anticipated fuel costs (\$3.7K) net of one time expenses in FY06 (\$36K). Capital includes one vehicle for an additional Environmental Health Specialist (\$11.8K) and a replacement X-ray film processor/developer for the dental program (\$5.1K).

	FY 04-05 ACTUAL	*****FY 05-06*****		*****FY 06-07*****			% INC./ DEC.	ADOPTED
		CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE		
EXPENDITURES								
Personal Services								
Salaries & Wages	3,455,808	3,911,368	3,776,612	4,159,304	4,122,346	210,978	5.4%	4,122,346
		<i>Increase due to FY06 compensation adjustments (\$131K, majority of which relates to State mandated reclassifications) and an additional 2.3 employees in FY07 (\$80K)</i>						
Employee Benefits	1,120,675	1,282,659	1,292,257	1,450,615	1,437,052	154,393	12.0%	1,437,052
		<i>Increase due to benefits for FY06 compensation adjustments (\$51.3K) and an additional 2.3 employees (\$28.3K) combined with higher FY07 health benefit costs (\$74.7K)</i>						
Total Personal Services	4,576,483	5,194,027	5,068,869	5,609,919	5,559,398	365,371	7.0%	5,559,398
Operating Expenditures								
Operating Supplies	296,621	367,457	391,499	360,948	355,411	(12,046)	-3.3%	355,411
		<i>Decrease due to one time expenses in FY06 (\$36K) net of increases for flu vaccine costs (\$8.5K), office supplies/equipment for 2 new positions (\$8.6K) and implementing denture/partials program (\$4.5K)</i>						
Travel & Subsistence	33,363	54,540	54,367	57,506	57,506	2,966	5.4%	57,506
		<i>Increase travel and education in Bioterrorism (\$1K) and Environmental Health programs (\$1K)</i>						
Communications & Utilities	55,460	54,104	51,572	57,237	57,237	3,133	5.8%	57,237
		<i>Increase due to communications costs (\$2K) and postage (\$1K)</i>						
Maintenance & Repairs	137,567	202,124	204,769	232,605	231,105	28,981	14.3%	231,105
		<i>Increase due to higher facility maintenance costs (\$19.6K), pharmacy software system (\$5K) and higher projected fuel costs (\$3.7K)</i>						
Professional Services	361,011	443,083	449,790	527,001	527,001	83,918	18.9%	527,001
		<i>Increase due to implementing dentures/partials program (\$68.6K, 75% covered by service charges) and implementing contract breastfeeding counselor (\$12.3K, covered by State grant)</i>						
Other Contracted Services	27,444	38,615	46,727	38,736	38,736	121	0.3%	38,736
Transportation	247	272	168	310	310	38	14.0%	310
Public Assistance	8,644	12,096	12,537	6,305	6,305	(5,791)	-47.9%	6,305
		<i>Decrease due to realigning grant expenditures</i>						
Rentals	119,263	133,889	123,985	124,984	124,984	(8,905)	-6.7%	124,984
		<i>Decrease due to lease/rental cost adjustments</i>						
Insurance & Bonding	42,973	46,183	48,652	48,881	48,881	2,698	5.8%	48,881
		<i>Increase due to higher property and casualty insurance premiums</i>						
Total Operating Exps.	1,082,593	1,352,363	1,384,066	1,454,513	1,447,476	95,113	7.0%	1,447,476
Capital Outlay								
Office Furniture & Equip.	0	12,000	0	0	0	(12,000)	-100.0%	0
Vehicles	12,868	31,000	26,362	34,400	11,800	(19,200)	-61.9%	11,800
		<i>1 vehicle for additional Environmental Health Specialist</i>						
Other Equipment	14,826	0	0	5,100	5,100	5,100	#DIV/0!	5,100
		<i>X-ray film processor / developer for the dental program</i>						
Building & Improvements	0	1,719	10,992	0	0	(1,719)	-100.0%	0
Total Capital Outlay	27,694	44,719	37,354	39,500	16,900	(27,819)	-62.2%	16,900
Debt Service	2,450	2,412	2,348	2,300	2,300	(112)	-4.6%	2,300
Total Expenditures	5,689,220	6,593,521	6,492,637	7,106,232	7,026,074	432,553	6.6%	7,026,074
Total Revenues	3,432,668	3,694,468	3,686,286	3,725,495	3,725,495	31,027	0.8%	3,725,495
		<i>Increase due to third party (\$115.7K) net of reductions in federal/State revenue estimates (\$50.4K) and donations (\$34K)</i>						
Net County Cost	2,256,552	2,899,053	2,806,351	3,380,737	3,300,579	401,526	13.9%	3,300,579

MISSION STATEMENT

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

AGENCY PROGRAMS

Administration	Donations	Special Assistance for Adults	Work First Family/Emergency Assist.
USDA Commodities	Foster Care	Crisis Intervention Program	Group Home for Children
Family Planning	Medicaid	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	LINKS Adolescent Program	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

FY2007 MAJOR OUTCOMES

- To reduce client wait time in the reception area by 30 minutes.
- To electronically store client records in two programs as they are closed.
- To initiate a new supervisory training program.
- To increase the number served by the CAP In-Home Program by 20%
- To streamline the Work First Program process for helping persons become employed.
- To increase fraud collections by 30%.
- To achieve certification for all agency interpreters.
- To provide Medicaid coverage for 600 more children.
- To make organizational and procedural changes to manage caseload growth.
- To access new funding streams to serve children and families.
- Most administrative expansion costs address:
 1. The volume of applications for public assistance;
 2. the growing number of requests for utilities and energy assistance expressed by families in poverty;
 3. and the increased need for efficient communications with Spanish-speaking families that DSS serves.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	8,455,708	9,358,816	9,111,578	9,922,496	9,803,842	445,026	4.8%	9,803,842
Operating	8,930,225	10,497,121	10,051,290	9,537,977	9,269,614	(1,227,507)	-11.7%	9,269,614
Capital	72,922	59,800	59,800	12,000	0	(59,800)	-100.0%	0
Other	5,330,169	5,821,444	5,980,044	5,584,304	5,584,304	(237,140)	-4.1%	5,584,304
Total	22,789,024	25,737,181	25,202,712	25,056,777	24,657,760	(1,079,421)	-4.2%	24,657,760
<i>Revenues</i>								
State/Federal	11,709,860	12,797,815	12,497,179	11,814,776	11,729,422	(1,068,393)	-8.3%	11,729,422
Other	563,381	612,812	648,056	633,116	633,116	20,304	3.3%	633,116
Total	12,273,241	13,410,627	13,145,235	12,447,892	12,362,538	(1,048,089)	-7.8%	12,362,538
Net County Cost	10,515,783	12,326,554	12,057,477	12,608,885	12,295,222	(31,332)	-0.3%	12,295,222
<i>Positions</i>								
Full-time Equivalency	183.3	187.3	187.3	196.3	193.3	6.0	3.2%	193.3
Part-time Equivalency	7.8	6.8	6.8	5.5	5.8	(1.0)	-14.7%	5.8

BUDGET HIGHLIGHTS

All Administration budget requests are targeted to available open-ended federal funding streams, when possible. The reauthorization of the Title IV-E Waiver program for North Carolina is providing an additional funding stream for Children's Services. State estimates for Medicaid claims show a slower growth than previous years as a result of prescription drug cost shifts to Medicare and because federal participation rate increased for Medicaid. Caseload growth continues in the Medicaid and Food Stamp programs at a rate higher than the County's population growth. In 2005, the Medicaid caseload increased by 12% (1,520 cases) and the Food Stamp rolls grew by 11% (400 cases). Intake units are receiving record numbers of walk-in emergency requests for assistance due to utility cutoff and eviction notices. Requests from the elderly and disabled average 250 per month and requests from families with children average 375 per month. Organizational and procedural changes have been attempted to manage the growth and 1.5 FTE's were approved in 2005-06 to help with the increasing caseloads in Food Stamps and Medicaid. However, the workload has grown faster than the remedies. Work units are now unable to process cases timely and are making case errors much more frequently. These factors contribute to overpayments and fraud.

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>*****FY 05-06*****</u> <u>CURRENT</u> <u>ESTIMATE</u>	<u>*****FY 06-07*****</u> <u>REQUEST</u> <u>RECOMM.</u>	<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
EXPENDITURES						
Personal Services						
Salaries & Wages	6,189,403	6,784,782 6,588,358	7,047,167 6,965,717	180,935	2.7%	6,965,717
						<i>Increase due to FY06 compensation adjustments (\$29.7K) and 5 additional positions (\$151K, 45% covered by federal/State funding)</i>
Employee Benefits	2,266,305	2,574,034 2,523,220	2,875,329 2,838,125	264,091	10.3%	2,838,125
						<i>Increase due to benefits for FY06 compensation adjustments (\$64K), and additional positions (\$69K) as well as higher FY07 health benefits costs (\$131K)</i>
Total Personal Services	8,455,708	9,358,816 9,111,578	9,922,496 9,803,842	445,026	4.8%	9,803,842
Operating Expenditures						
Operating Supplies	257,902	308,421 273,972	324,349 321,829	13,408	4.3%	321,829
						<i>Increase due to additional positions (\$3.8K) and higher cost of supplies (\$7.9K)</i>
Travel & Subsistence	118,646	133,713 131,923	139,856 139,856	6,143	4.6%	139,856
						<i>Increase due to additional travel/training (\$2.8K) and higher cost of transportation (\$3.3K)</i>
Communications & Utilities	108,886	112,090 104,780	113,845 113,845	1,755	1.6%	113,845
						<i>Increase due to multiple response system mailings required by the State</i>
Maintenance & Repairs	202,944	368,310 361,663	400,893 400,893	32,583	8.8%	400,893
						<i>Increase due to higher fuel costs (\$5K), and higher facility maintenance costs (\$26.4K)</i>
Professional Services	1,000,383	1,216,839 1,214,399	1,402,608 1,324,765	107,926	8.9%	1,324,765
						<i>Increase due to and projected cost increases (\$29.4K), legal assistance (\$40.5K) and additional contract services due to caseload growth in Medicaid and Food Stamp programs (\$38K, 50% covered by federal / State funding)</i>
Other Contracted Services	3,814	11,881 13,027	12,019 12,019	138	1.2%	12,019
Transportation	186,360	193,912 208,892	227,040 227,040	33,128	17.1%	227,040
						<i>Increase due to additional transportation needs and costs</i>
Public Assistance	6,733,072	7,792,623 7,400,954	6,551,255 6,363,255	(1,429,368)	-18.3%	6,363,255
						<i>Decrease due to reduced State child care funding (\$1,096K) with an offset in federal and State reimbursements and energy assistance (\$86.2K), residential homeowners assistance (\$228K), and other public assistance programs (\$19.2K)</i>
Rentals	276,047	309,341 291,445	315,641 315,641	6,300	2.0%	315,641
						<i>Increase due to inflationary factor</i>
Insurance & Bonding	42,171	49,991 50,235	50,471 50,471	480	1.0%	50,471
Total Operating Exps.	8,930,225	10,497,121 10,051,290	9,537,977 9,269,614	(1,227,507)	-11.7%	9,269,614
Capital Outlay						
Office Furniture & Equip.	0	12,000 15,000	12,000 0	(12,000)	-100.0%	0
Vehicles	72,922	29,000 26,000	0 0	(29,000)	-100.0%	0
Buildings & Improvements	0	18,800 18,800	0 0	(18,800)	-100.0%	0
Total Capital Outlay	72,922	59,800 59,800	12,000 0	(59,800)	-100.0%	0
Contracts, Grants, Sub.	5,369,341	5,856,444 6,017,044	5,619,304 5,619,304	(237,140)	-4.0%	5,619,304
						<i>Decrease due to State estimates for medical assistance (\$350K) net of increases for special assistance to adults (\$94K), adoption assistance (\$10K) and other programs (\$8.9K)</i>
Interdept. Charges	(39,172)	(35,000) (37,000)	(35,000) (35,000)	0	0.0%	(35,000)
Total Expenditures	22,789,024	25,737,181 25,202,712	25,056,777 24,657,760	(1,079,421)	-4.2%	24,657,760
Total Revenues	12,273,241	13,410,627 13,145,235	12,447,892 12,362,538	(1,048,089)	-7.8%	12,362,538
						<i>Decrease due to State child care funding (\$1,096K), federal/State energy assistance funding (\$86.2K) and federal/State funding for other programs (\$46.2K) net of increases in federal foster care funding (\$40.8K), federal/State funding for additional positions (\$101.9K), federal/State funding for additional Medicaid and Food Stamp services (\$19K) and anticipated departmental service charges (\$21K)</i>
Net County Cost	10,515,783	12,326,554 12,057,477	12,608,885 12,295,222	(31,332)	-0.3%	12,295,222

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 a longer period 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

FY2007 MAJOR OUTCOMES

TRANSPORTATION

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

Assure Federal Compliance is maintained for all funding received.

Provide 60,000+ trips to Union County citizens by June 30, 2007.

Generate reimbursement of \$450,000+ in grant funding by June 30, 2007.

Create Memorandum of Understanding with Anson County to coordinate out of county trips (Charlotte) for residents of the County, thus providing additional trips within Union County.

NUTRITION

Continue to explore ideas to increase the interest and attendance in the Congregate Meal Program.

Expand volunteer pool and provide recognition of the 280+ current volunteers.

Provide 92,000+ meals (hot & Ensure Plus) to currently identified and new senior citizens through one of three programs by June 30, 2007.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	842,570	881,665	921,943	911,625	911,625	29,960	3.4%	911,625
Operating	433,279	556,574	537,252	561,925	561,925	5,351	1.0%	561,925
Capital	37,637	163,117	155,512	179,785	179,785	16,668	10.2%	179,785
Other	(266,901)	(312,962)	(296,508)	(332,162)	(332,162)	(19,200)	6.1%	(332,162)
Total	1,046,585	1,288,394	1,318,199	1,321,173	1,321,173	32,779	2.5%	1,321,173
<i>Revenues</i>								
State/Federal	569,681	695,843	665,761	688,161	688,161	(7,682)	-1.1%	688,161
Other	104,733	116,366	118,330	127,178	127,178	10,812	9.3%	127,178
Total	674,414	812,209	784,091	815,339	815,339	3,130	0.4%	815,339
Net County Cost	372,171	476,185	534,108	505,834	505,834	29,649	6.2%	505,834
<i>Positions</i>								
Full-time Equivalency	14.5	17.2	17.2	17.2	17.2	-	0.0%	17.2
Part-time Equivalency	13.6	12.8	12.8	13.1	13.1	0.3	2.0%	13.1

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to FY06 compensation adjustments (\$18.9K), additional part time hours for van cleaning (\$5.6K) and higher health benefit costs (\$10.5K) net of one-time unemployment costs in FY06 (\$5K). The increase in operating expense is due to higher fuel costs and increased mileage (\$27.5K), Routematch contract (\$1.4K), higher facility maintenance costs (\$2K), and vehicle maintenance (\$7.4K) net of one-time costs in FY06 for CTIP 10% match and food service RFP (\$5.3K).

TRANSPORTATION AND NUTRITION

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	666,571	699,772	718,154	718,329	718,329	18,557	2.7%	718,329
						<i>Increase due to FY06 compensation adjustments (\$13.4K) and additional part time hours for van cleaning (\$5.2K)</i>		
Employee Benefits	175,999	181,893	203,789	193,296	193,296	11,403	6.3%	193,296
						<i>Increase due to benefits for FY06 compensation adjustments (\$5.5K), additional part time hours (\$0.4K), and higher FY07 health benefit costs (\$10.5K), net of one-time expense in FY06 for unemployment claims (\$5K)</i>		
Total Personal Services	842,570	881,665	921,943	911,625	911,625	29,960	3.4%	911,625
Operating Expenditures								
Operating Supplies	212,640	267,242	233,241	243,363	243,363	(23,879)	-8.9%	243,363
						<i>Decrease due to changing food service vendor</i>		
Travel & Subsistence	3,250	7,353	2,384	6,213	6,213	(1,140)	-15.5%	6,213
						<i>Decrease due to mileage reimbursement reduction (director driving county vehicle)</i>		
Communications & Utilities	12,638	12,902	12,586	12,628	12,628	(274)	-2.1%	12,628
Maintenance & Repairs	116,224	149,807	183,921	188,127	188,127	38,320	25.6%	188,127
						<i>Increase due to anticipated higher fuel costs and mileage (\$27.5K), contract for Routematch (\$1.4K), higher facility maintenance costs (\$2K), and maintenance on vehicles (\$7.4K)</i>		
Professional Services	1,442	9,193	12,095	2,725	2,725	(6,468)	-70.4%	2,725
						<i>Decrease due to one-time costs in FY06 for CTIP 10% match (\$3.5K) and food service RFP (\$1.8K)</i>		
Other Contracted Services	2,684	4,672	3,050	3,676	3,676	(996)	-21.3%	3,676
Transportation	62,401	85,000	68,366	85,000	85,000	0	0.0%	85,000
Rentals	1,800	2,400	2,400	2,400	2,400	0	0.0%	2,400
Insurance & Bonding	20,200	18,005	19,209	17,793	17,793	(212)	-1.2%	17,793
Total Operating Exps.	433,279	556,574	537,252	561,925	561,925	5,351	1.0%	561,925
Capital Outlay								
Vehicles	37,637	163,117	155,512	179,785	179,785	16,668	10.2%	179,785
						<i>6 replacement vans</i>		
Total Capital Outlay	37,637	163,117	155,512	179,785	179,785	16,668	10.2%	179,785
Contracts, Grants, Sub.	1,245	5,030	4,412	14,442	14,442	9,412	187.1%	14,442
						<i>Increase due to the purchase of trips to Charlotte via Anson County transportation services</i>		
Debt Service	676	686	648	636	636	(50)	-7.3%	636
Interdept. Charges	(268,822)	(318,678)	(301,568)	(347,240)	(347,240)	(28,562)	9.0%	(347,240)
						<i>Increased revenue is due mainly to transportation rate increases and additional trips demand for FY07</i>		
Total Expenditures	1,046,585	1,288,394	1,318,199	1,321,173	1,321,173	32,779	2.5%	1,321,173
Total Revenues	674,414	812,209	784,091	815,339	815,339	3,130	0.4%	815,339
Net County Cost	372,171	476,185	534,108	505,834	505,834	29,649	6.2%	505,834

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

FY2007 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 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	146,541	151,880	150,983	154,613	154,613	2,733	1.8%	154,613
Operating	54,368	55,155	53,065	56,407	56,407	1,252	2.3%	56,407
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	200,909	207,035	204,048	211,020	211,020	3,985	1.9%	211,020
<i>Revenues</i>								
State/Federal	2,000	2,000	2,000	2,000	2,000	0	0.0%	2,000
Other	4,666	435	685	685	685	250	57.5%	685
Total	6,666	2,435	2,685	2,685	2,685	250	10.3%	2,685
Net County Cost	194,243	204,600	201,363	208,335	208,335	3,735	1.8%	208,335
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	3.0	3.0	-	0.0%	3.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is mainly due to higher FY07 health benefit costs (\$1K). The increase in operating expense is due to rental and professional service costs related to the use of the AG Center (\$4.2K) net of a reduction in veteran transportation costs due to combining trips (\$1.6K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	106,183	110,019	110,744	110,622	110,622	603	0.5%	110,622
Employee Benefits	40,358	41,861	40,239	43,991	43,991	2,130	5.1%	43,991
Total Personal Services	146,541	151,880	150,983	154,613	154,613	2,733	1.8%	154,613
Operating Expenditures								
Operating Supplies	6,323	2,350	2,015	2,410	2,410	60	2.6%	2,410
Travel & Subsistence	1,010	1,150	3,205	2,577	2,577	1,427	124.1%	2,577
Communications & Utilities	2,017	2,170	1,850	2,185	2,185	15	0.7%	2,185
Maintenance & Repairs	921	550	269	276	276	(274)	-49.8%	276
Professional Services	54	505	607	3,910	3,910	3,405	674.3%	3,910
Other Contracted Services	1,491	2,127	707	765	765	(1,362)	-64.0%	765
Transportation	38,288	45,391	43,102	42,362	42,362	(3,029)	-6.7%	42,362
Rent	3,495	0	417	1,025	1,025	1,025	#DIV/0!	1,025
Insurance & Bonding	769	912	893	897	897	(15)	-1.6%	897
Total Operating Exps.	54,368	55,155	53,065	56,407	56,407	1,252	2.3%	56,407
Total Expenditures	200,909	207,035	204,048	211,020	211,020	3,985	1.9%	211,020
Total Revenues	6,666	2,435	2,685	2,685	2,685	250	10.3%	2,685
Net County Cost	194,243	204,600	201,363	208,335	208,335	3,735	1.8%	208,335

MISSION STATEMENT

AGENCY PROGRAMS

Juvenile Crime Prevention	Shelter Care
Positive Impact	Home Based Services
United Family Services	

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<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	371,091	331,751	293,784	293,784	293,784	(37,967)	-11.4%	293,784
Total	371,091	331,751	293,784	293,784	293,784	(37,967)	-11.4%	293,784
<i>Revenues</i>								
State/Federal	371,088	331,751	293,784	293,784	293,784	(37,967)	-11.4%	293,784
Other	0	0	0	0	0	0	-	0
Total	371,088	331,751	293,784	293,784	293,784	(37,967)	-11.4%	293,784
Net County Cost	3	0	0	0	0	0	-	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Juvenile Crime Prev.</u>								
<i>Contracts, Grants, Sub.</i>	7,836	8,200	7,990	7,990	7,990	(210)	-2.6%	7,990
<i>Revenues</i>	7,835	8,200	7,990	7,990	7,990	(210)	-2.6%	7,990
Net County Cost	1	0	0	0	0	0		0
<u>Positive Impact</u>								
<i>Contracts, Grants, Sub.</i>	267,908	225,159	189,939	189,939	189,939	(35,220)	-15.6%	189,939
<i>Revenues</i>	267,908	225,159	189,939	189,939	189,939	(35,220)	-15.6%	189,939
Net County Cost	0	0	0	0	0	0		0
<u>Shelter Care</u>								
<i>Contracts, Grants, Sub.</i>	21,420	24,814	24,174	24,174	24,174	(640)	-2.6%	24,174
<i>Revenues</i>	21,419	24,814	24,174	24,174	24,174	(640)	-2.6%	24,174
Net County Cost	1	0	0	0	0	0		0
<u>Home Based Services</u>								
<i>Contracts, Grants, Sub.</i>	43,835	41,486	40,416	40,416	40,416	(1,070)	-2.6%	40,416
<i>Revenues</i>	43,834	41,486	40,416	40,416	40,416	(1,070)	-2.6%	40,416
Net County Cost	1	0	0	0	0	0		0
<u>United Family Services</u>								
<i>Contracts, Grants, Sub.</i>	30,092	32,092	31,265	31,265	31,265	(827)	-2.6%	31,265
<i>Revenues</i>	30,092	32,092	31,265	31,265	31,265	(827)	-2.6%	31,265
Net County Cost	0	0	0	0	0	0		0
Total Expenditures	371,091	331,751	293,784	293,784	293,784	(37,967)	-11.4%	293,784
Total Revenues	371,088	331,751	293,784	293,784	293,784	(37,967)	-11.4%	293,784
Net County Cost	3	0	0	0	0	0	-	0

HUMAN SERVICES

OUTSIDE AGENCIES

MISSION STATEMENT

AGENCY PROGRAMS

Mental Health	UDI Sheltered	CMC - Union	United Family Services
CATS	Community Shelter	Criminal Justice Partnership	Community Health Service
Turning Point	Community Action	Disproportionate Minority Contract Research	
Other Misc. Outside Agencies	Council on Aging		

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	138,618	253,845	175,336	158,175	158,175	(95,670)	-37.7%	158,175
Capital	0	0	0	0	0	0	-	0
Other	1,060,796	1,095,742	1,097,154	1,156,701	1,126,701	30,959	2.8%	1,397,701
Total	1,199,414	1,349,587	1,272,490	1,314,876	1,284,876	(64,711)	-4.8%	1,555,876
<i>Revenues</i>								
State/Federal	337,230	480,945	411,847	395,981	395,981	0	0.0%	395,981
Other	2,330,763	2,202,618	2,920,748	2,353,500	2,353,500	65,918	3.0%	2,353,500
Total	2,667,993	2,683,563	3,332,595	2,749,481	2,749,481	65,918	2.5%	2,749,481
Net County Cost	(1,468,579)	(1,333,976)	(2,060,105)	(1,434,605)	(1,464,605)	(130,629)	9.8%	(1,193,605)
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Mental Health</u>								
<i>Operating Expenditures</i>	101,028	111,759	103,160	104,043	104,043	(7,716)	-6.9%	104,043
<i>Contracts, Grants, Sub.</i>	19,001	19,000	19,600	20,500	20,500	1,500	7.9%	20,500
<i>Contracts, Grants, Sub.</i>	518,801	518,802	518,802	518,802	518,802	0	0.0%	518,802
<i>Revenues</i>	352,001	352,000	352,600	353,500	353,500	1,500	0.4%	353,500
<i>Net County Cost</i>	286,829	297,561	288,962	289,845	289,845	(7,716)	-2.6%	289,845
<u>Other Misc Outside Agencies</u>								
<i>Contracts, Grants, Sub.</i>	5,280	0	0	0	0	0	-	1,000
<i>Net County Cost</i>	5,280	0	0	0	0	0	-	1,000
<i>Operation Reachout landfill credit</i>								
<u>United Family Services</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	25,000	0	0	-	20,000
<i>Net County Cost</i>	0	0	0	25,000	0	0	-	20,000
<u>Community Health Srv</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	5,000	0	0	-	0
<i>Net County Cost</i>	0	0	0	5,000	0	0	-	0
<u>CATS</u>								
<i>Contracts, Grants, Sub.</i>	47,736	46,743	46,743	70,712	70,712	23,969	51.3%	70,712
<i>Revenues</i>	0	0	0	0	0	0	-	0
<i>Net County Cost</i>	47,736	46,743	46,743	70,712	70,712	23,969	51.3%	70,712
<u>Disproportionate Minority Contract Research</u>								
<i>Operating Expenditures</i>	37,590	142,086	72,176	54,132	54,132	(87,954)	-61.9%	54,132
<i>Revenues</i>	37,590	142,086	72,176	54,132	54,132	(87,954)	-61.9%	54,132
<i>Net County Cost</i>	0	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%	25,000
<i>Net County Cost</i>	25,000	25,000	25,000	25,000	25,000	0	0.0%	25,000
<u>UDI Sheltered</u>								
<i>Contracts, Grants, Sub.</i>	26,500	28,500	28,500	28,500	28,500	0	0.0%	28,500
<i>Net County Cost</i>	26,500	28,500	28,500	28,500	28,500	0	0.0%	28,500
<u>Community Shelter</u>								
<i>Contracts, Grants, Sub.</i>	10,000	10,000	10,000	12,500	12,500	2,500	25.0%	12,500
<i>Net County Cost</i>	10,000	10,000	10,000	12,500	12,500	2,500	25.0%	12,500
<u>Community Action</u>								
<i>Contracts, Grants, Sub.</i>	76,338	76,338	76,338	76,338	76,338	0	0.0%	76,338
<i>Net County Cost</i>	76,338	76,338	76,338	76,338	76,338	0	0.0%	76,338
<u>Council on Aging</u>								
<i>Contracts, Grants, Sub.</i>	271,014	264,282	265,094	265,094	265,094	812	0.3%	265,094
<i>Revenues</i>	238,514	231,782	232,594	232,594	232,594	812	0.4%	232,594
<i>Net County Cost</i>	32,500	32,500	32,500	32,500	32,500	0	0.0%	32,500
<u>CMC - Union</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	0	0	0	-	250,000
<i>Revenues</i>	1,978,762	1,850,618	2,568,148	2,000,000	2,000,000	149,382	8.1%	2,000,000
<i>Net County Cost</i>	(1,978,762)	(1,850,618)	(2,568,148)	(2,000,000)	(2,000,000)	(149,382)	8.1%	(1,750,000)
<i>Adopted amount includes funds for hospital care</i>								
<u>Criminal Justice Part.</u>								
<i>Contracts, Grants, Sub.</i>	61,126	107,077	107,077	109,255	109,255	2,178	2.0%	109,255
<i>Revenues</i>	61,126	107,077	107,077	109,255	109,255	2,178	2.0%	109,255
<i>Net County Cost</i>	0	0	0	0	0	0	-	0
Total Expenditures	1,199,414	1,349,587	1,272,490	1,314,876	1,284,876	(64,711)	-4.8%	1,555,876
Total Revenues	2,667,993	2,683,563	3,332,595	2,749,481	2,749,481	65,918	2.5%	2,749,481
Net County Cost	(1,468,579)	(1,333,976)	(2,060,105)	(1,434,605)	(1,464,605)	(130,629)	9.8%	(1,193,605)

MISSION STATEMENT

AGENCY PROGRAMS

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

FY2005 MAJOR OUTCOMES

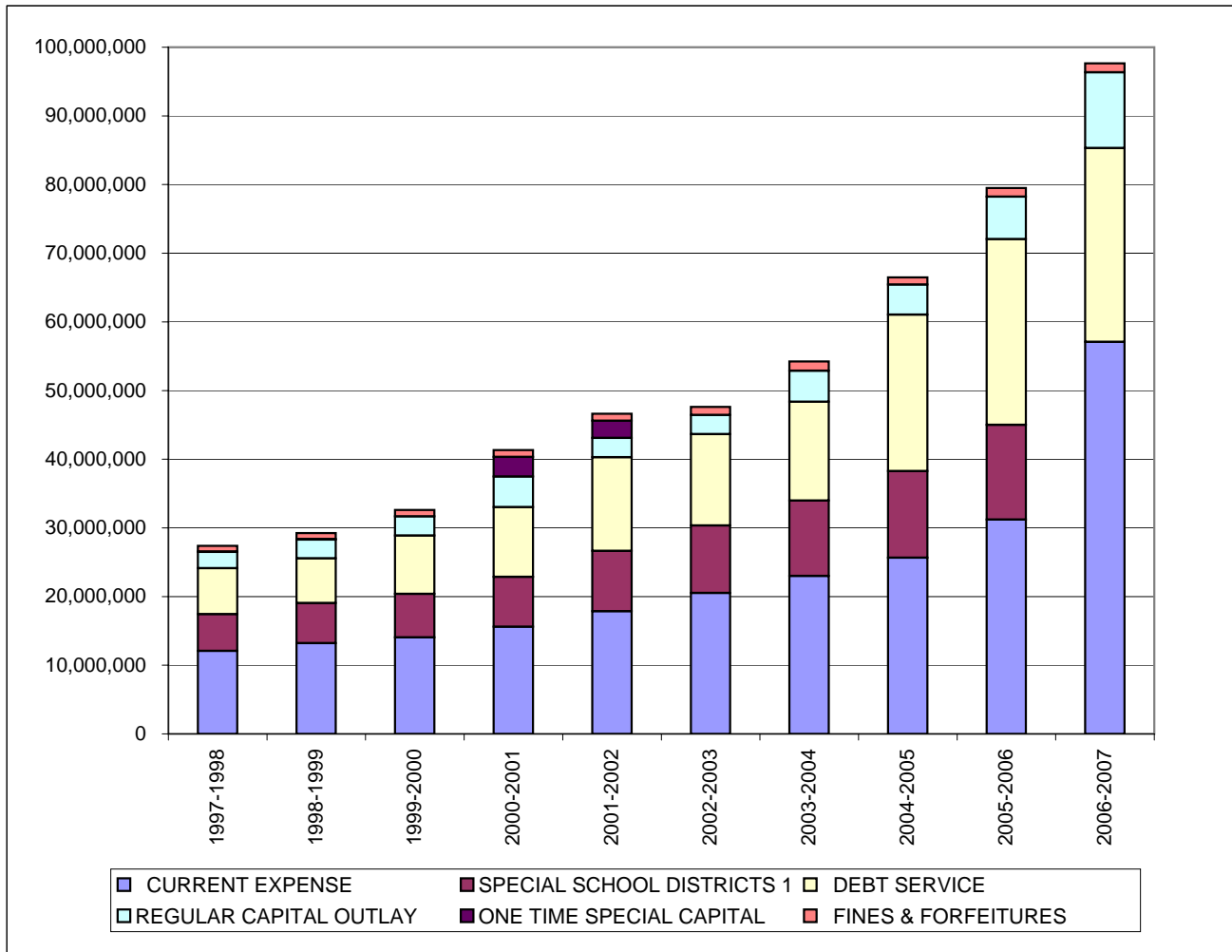
FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% 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	74,605,655	63,759,396	64,466,158	83,883,108	80,266,087	16,506,691	25.9%	96,364,925
Total	74,605,655	63,759,396	64,466,158	83,883,108	80,266,087	16,506,691	25.9%	96,364,925
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	23,149,767	1,100,000	1,100,000	3,638,153	3,638,153	2,538,153	230.7%	3,638,153
Total	23,149,767	1,100,000	1,100,000	3,638,153	3,638,153	2,538,153	230.7%	3,638,153
Net County Cost	51,455,888	62,659,396	63,366,158	80,244,955	76,627,934	13,968,538	22.3%	92,726,772
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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>								
<i>Contracts, Grants, Sub.</i>	25,617,925	31,219,598	31,219,598	42,030,526	41,005,526	9,785,928	31.3%	57,104,364
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	25,617,925	31,219,598	31,219,598	42,030,526	41,005,526	9,785,928	31.3%	57,104,364
<i>Adopted amount includes \$1,025,000 to fully fund UCPS current expense request, \$14,859,000 due to consolidation of the special school tax districts into the General Fund, and UCPS occupancy costs of \$214,838 for the Government Center and Historic Post Office</i>								
<u>School Capital Outlay</u>								
<i>Interfund Transfers</i>	4,386,272	6,167,924	6,167,924	13,635,071	11,043,050	4,875,126	79.0%	11,043,050
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	4,386,272	6,167,924	6,167,924	13,635,071	11,043,050	4,875,126	79.0%	11,043,050
<u>Education Planning</u>								
<i>Operating Expense</i>	48,410	0	0	0	0	0	-	0
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	48,410	0	0	0	0	0	-	0
<u>School Debt Service</u>								
<i>Debt Service</i>	14,450,332	22,217,119	21,613,739	23,701,625	23,701,625	1,484,506	6.7%	23,701,625
<i>Interfund Transfers</i>	8,336,524	4,146,755	5,456,897	4,507,886	4,507,886	361,131	8.7%	4,507,886
<i>Revenues</i>	1,519,767	1,100,000	1,100,000	3,638,153	3,638,153	2,538,153	230.7%	3,638,153
Net County Cost	21,267,089	25,263,874	25,970,636	24,571,358	24,571,358	(692,516)	-2.7%	24,571,358
<i>FY07 amount represents allocation of property taxes (24.09%) and sales taxes (22.85%) net of lottery and ADM proceeds and \$3.2MM in facility occupancy costs</i>								
<u>School Debt Srv-Refundings</u>								
<i>Debt Service</i>	21,766,192	8,000	8,000	8,000	8,000	0	0.0%	8,000
<i>Revenues</i>	21,630,000	0	0	0	0	0	-	0
Net County Cost	136,192	8,000	8,000	8,000	8,000	0	0.0%	8,000
Total Expenditures	74,605,655	63,759,396	64,466,158	83,883,108	80,266,087	16,506,691	25.9%	96,364,925
Total Revenues	23,149,767	1,100,000	1,100,000	3,638,153	3,638,153	2,538,153	230.7%	3,638,153
Net County Cost	51,455,888	62,659,396	63,366,158	80,244,955	76,627,934	13,968,538	22.3%	92,726,772

TOTAL SCHOOLS FUNDING

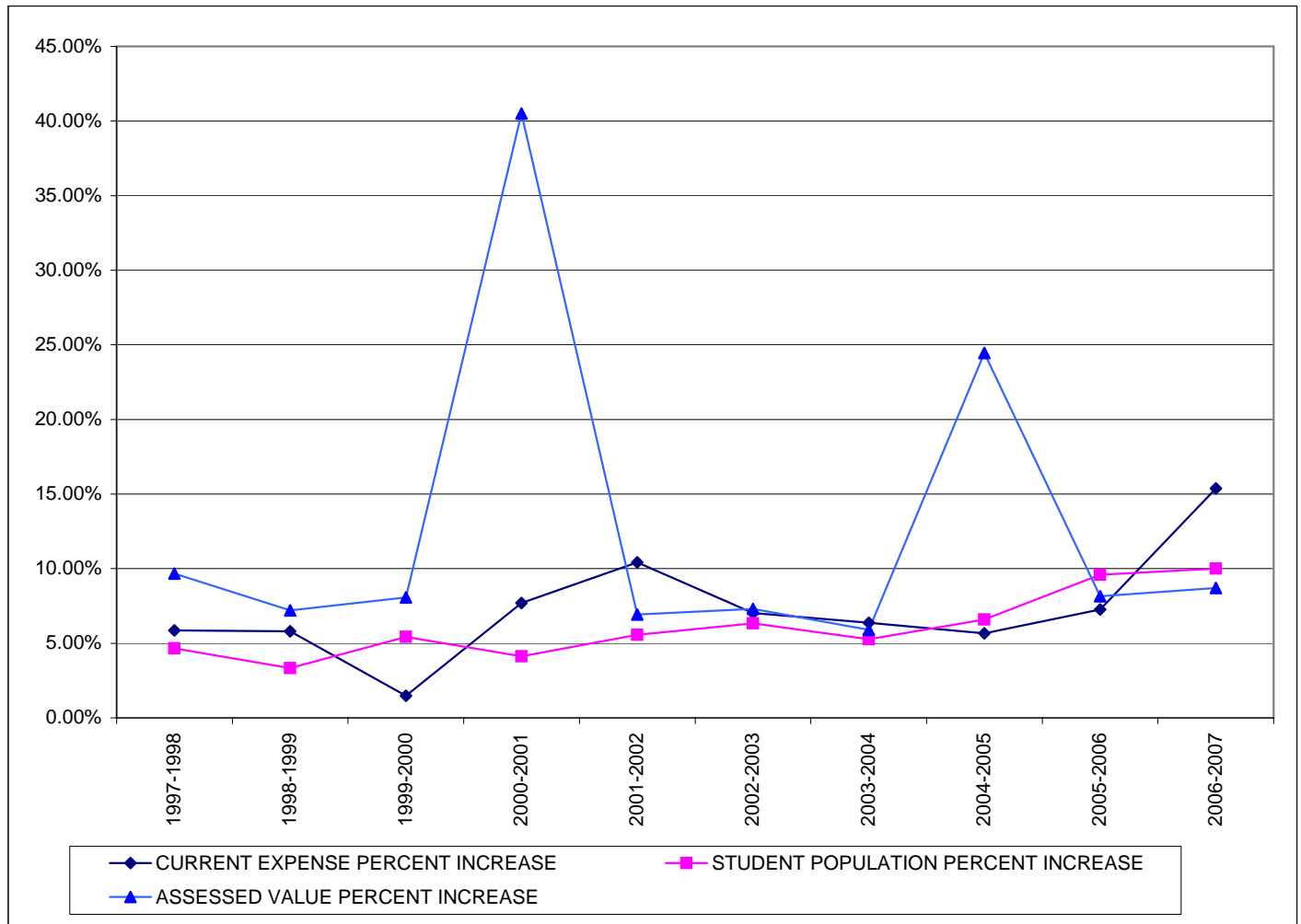


FISCAL YEAR	CURRENT EXPENSE	SPECIAL SCHOOL DISTRICTS 1	DEBT SERVICE	REGULAR CAPITAL OUTLAY	ONE TIME SPECIAL CAPITAL	TOTAL COUNTY CONTRIBUTION TO SCHOOLS	FINES & FORFEITURES	TOTAL FUNDING
1997-1998	12,078,322	5,359,048	6,695,759	2,366,579	66,186	26,565,894	827,982	27,393,876
1998-1999	13,211,569	5,854,399	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	12,609,689	22,786,856	4,386,272	-	65,449,152	1,024,656	66,473,808
2005-2006	31,219,598	13,779,000	27,070,636	6,167,924	-	78,237,158	1,260,000	79,497,158
2006-2007	57,104,364	-	28,209,511	11,043,050	-	96,356,925	1,300,000	97,656,925

NOTE: This schedule excludes capital spending from bond funds

(1) - Amounts for fiscal years ending 1998 to 2005 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 2006 and 2007 are estimated year end amounts.

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



FISCAL YEAR	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
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	12,609,689	38,276,024	12.64%	1,328	5.67%	28,815	6.60%	13,403,624	24.44%
2005-2006	31,219,598	13,779,000	44,998,598	17.56%	1,425	7.27%	31,580	9.60%	14,495,812	8.15%
2006-2007	57,104,364	-	57,104,364	26.90%	1,644	15.37%	34,738	10.00%	15,758,310	8.71%

(1) - Amounts for fiscal years ending 1997 to 2005 represent actual payments to the Schools. The amounts shown for the fiscal years ending 2006 and 2007 are the estimated year end amounts.

(2) - Student population source UCPS

MISSION STATEMENT

AGENCY PROGRAMS

- Community College
- Community College-Operations
- Literacy Council

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	6,171	0	0	0	0	0	-	0
Capital	0	0	0	0	0	0	-	0
Other	1,068,048	1,217,795	1,209,905	1,249,540	1,164,540	(53,255)	-4.4%	1,164,540
Total	1,074,219	1,217,795	1,209,905	1,249,540	1,164,540	(53,255)	-4.4%	1,164,540
<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	1,074,219	1,217,795	1,209,905	1,249,540	1,164,540	(53,255)	-4.4%	1,164,540
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in other expense is mainly due to one-time costs associated opening South Piedmont Community College's facility.

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Community College</u>								
<i>Operating Expenditures</i>	6,171	0	0	0	0	0	-	0
<i>Debt Service</i>	300,183	295,295	287,405	281,540	281,540	(13,755)	-4.7%	281,540
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	306,354	295,295	287,405	281,540	281,540	(13,755)	-4.7%	281,540
<u>Community College-Op</u>								
<i>Contracts, Grants, Sub.</i>	765,865	920,500	920,500	965,500	880,500	(40,000)	-4.3%	880,500
		<i>Reduction due to FY06 one-time costs associated with SPCC facility opening</i>						
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	765,865	920,500	920,500	965,500	880,500	(40,000)	-4.3%	880,500
<u>Literacy Council</u>								
<i>Contracts, Grants, Sub.</i>	2,000	2,000	2,000	2,500	2,500	500	25.0%	2,500
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	2,000	2,000	2,000	2,500	2,500	500	25.0%	2,500
Total Expenditures	1,074,219	1,217,795	1,209,905	1,249,540	1,164,540	(53,255)	-4.4%	1,164,540
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	1,074,219	1,217,795	1,209,905	1,249,540	1,164,540	(53,255)	-4.4%	1,164,540

MISSION STATEMENT

To provide library materials/information and library/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

FY2007 MAJOR OUTCOMES

- To provide for the programming demands and patron assistance needs of Waxhaw branch library users.
- To provide a mobile computer lab to increase the number of classes for the public and the number of participants in each class.
- To improve the public usability of all of the libraries through the use of signage systems.
- To complete planning and begin construction on the South Western Union Regional Library to serve residents of Marvin, Weddington and Wesley Chapel.
- To begin planning for a new regional library in the Waxhaw area, to better serve residents of Waxhaw, Mineral Springs and SSW-South Central Union County.
- To secure the integrity of our networked data against loss resulting from power failures.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	2,570,313	2,727,667	2,685,946	2,823,625	2,786,406	58,739	2.2%	2,786,406
Operating	806,045	1,310,227	1,275,233	1,449,399	1,411,899	101,672	7.8%	1,411,899
Capital	0	72,326	72,326	0	0	(72,326)	-100.0%	0
Other	184,705	181,696	176,841	173,233	173,233	(8,463)	-4.7%	173,233
Total	3,561,062	4,291,916	4,210,346	4,446,257	4,371,538	79,622	1.9%	4,371,538
<i>Revenues</i>								
State/Federal	201,068	204,633	204,633	220,843	220,843	16,210	7.9%	220,843
Other	175,766	132,400	154,446	152,400	152,400	20,000	15.1%	152,400
Total	376,834	337,033	359,079	373,243	373,243	36,210	10.7%	373,243
Net County Cost	3,184,228	3,954,883	3,851,267	4,073,014	3,998,295	43,412	1.1%	3,998,295
<i>Positions</i>								
Full-time Equivalency	51.3	52.8	52.8	53.8	52.8	-	0.0%	52.8
Part-time Equivalency	13.8	11.7	11.7	11.7	11.7	-	0.0%	11.7

BUDGET HIGHLIGHTS

The personnel expense increase is attributable to FY06 compensation adjustments (\$11K), increased benefit costs (\$16K) and higher FY07 health benefit costs (\$32K). The operating expense increases are due to an internet infrastructure grant (\$44K), allocation of facility maintenance costs (\$42K), an increase in books and supplies (\$24K), indoor signage (\$15K) and additional education costs (\$7K) net of reductions in software maintenance costs (\$12K) and telephone costs (\$7K) and one-time FY06 LSTA grant expenses (\$14K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	1,933,373	2,034,474	1,972,687	2,068,108	2,042,246	7,772	0.4%	2,042,246
				<i>Increase due to FY06 compensation adjustments</i>				
Employee Benefits	636,940	693,193	713,259	755,517	744,160	50,967	7.4%	744,160
				<i>Increase due to benefits for FY06 compensation adjustments (\$19K) and higher FY07 health benefit costs (\$31.9K)</i>				
Total Personal Services	2,570,313	2,727,667	2,685,946	2,823,625	2,786,406	58,739	2.2%	2,786,406
Operating Expenditures								
Operating Supplies	610,344	741,238	720,304	861,432	823,932	82,694	11.2%	823,932
				<i>Increase due to internet infrastructure/equipment (\$44K, 66% grant funded), an increase in books and audio visual supplies (\$21K), indoor signage (\$15K) and backup power supply (\$3K)</i>				
Travel & Subsistence	9,017	8,670	16,261	16,496	16,496	7,826	90.3%	16,496
				<i>Increase due to supervisory and employee training (\$7K)</i>				
Communications & Utilities	61,603	63,264	54,068	56,315	56,315	(6,949)	-11.0%	56,315
				<i>Decrease to reflect reduced telephone costs (\$7K)</i>				
Maintenance & Repairs	55,343	409,074	395,953	439,192	439,192	30,118	7.4%	439,192
				<i>Increase due to facility maintenance/cleaning costs (\$42K) net of software maintenance cost adjustments (\$12K)</i>				
Professional Services	8,743	23,430	23,030	9,605	9,605	(13,825)	-59.0%	9,605
				<i>Decrease due to one-time FY06 LSTA Grant expenses (\$14K)</i>				
Other Contracted Services	4,514	2,410	3,394	3,306	3,306	896	37.2%	3,306
Rentals	26,406	26,490	26,490	27,152	27,152	662	2.5%	27,152
Insurance & Bonding	30,075	35,651	35,733	35,901	35,901	250	0.7%	35,901
Total Operating Exps.	806,045	1,310,227	1,275,233	1,449,399	1,411,899	101,672	7.8%	1,411,899
Capital Outlay								
Other Equipment	0	32,326	32,326	0	0	(32,326)	-100.0%	0
Buildings & Improvements	0	40,000	40,000	0	0	(40,000)	-100.0%	0
Total Capital Outlay	0	72,326	72,326	0	0	(72,326)	-100.0%	0
Debt Service	184,705	181,696	176,841	173,233	173,233	(8,463)	-4.7%	173,233
Total Expenditures	3,561,062	4,291,916	4,210,346	4,446,257	4,371,538	79,622	1.9%	4,371,538
Total Revenues	376,834	337,033	359,079	373,243	373,243	36,210	10.7%	373,243
				<i>Increase due to internet infrastructure/equipment grant (\$29K), departmental charges (\$15K) and contributions/donations (\$5K) net of one-time FY06 LSTA Grant funds (\$14K)</i>				
Net County Cost	3,184,228	3,954,883	3,851,267	4,073,014	3,998,295	43,412	1.1%	3,998,295

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	

FY2007 MAJOR OUTCOMES

Open the Jesse Helms Park soccer complex and surrounding facilities to the public in order to provide recreational opportunities to Union County citizens. Continue to advertise and make the festival area available for use by many varied and diversified groups.

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

Provide better customer service at the campground by way of development of the new entrance into the campground (included in the 2007 budget) and the new campground/check-in station requested in the 2007 budget.

Obtain commitment for park development in the western and northern parts of the County.

Maximize scheduling of the athletic fields at Jesse Helms Park and Fred Kirby Park through use of park attendants assigned to oversee park use. Provide a new and exciting family recreational event in the form of a spring and fall festival at Cane Creek Park.

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

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	773,682	896,873	815,925	1,019,142	997,838	100,965	11.3%	997,838
Operating	307,278	416,561	391,058	348,905	338,805	(77,756)	-18.7%	338,805
Capital	122,018	80,889	79,138	271,600	236,300	155,411	192.1%	236,300
Other	1,009,208	1,696,164	1,691,053	1,215,678	2,044,878	348,714	20.6%	2,044,878
Total	2,212,186	3,090,487	2,977,174	2,855,325	3,617,821	527,334	17.1%	3,617,821
<i>Revenues</i>								
State/Federal	0	30,000	20,000	10,000	10,000	(20,000)	-66.7%	10,000
Other	412,912	412,800	455,135	470,415	470,415	57,615	14.0%	470,415
Total	412,912	442,800	475,135	480,415	480,415	37,615	8.5%	480,415
Net County Cost	1,799,274	2,647,687	2,502,039	2,374,910	3,137,406	489,719	18.5%	3,137,406
<i>Positions</i>								
Full-time Equivalency	14.0	16.0	16.0	18.0	18.0	2.0	12.5%	18.0
Part-time Equivalency	9.4	9.4	9.4	9.4	9.4	(0.0)	-0.1%	9.4

BUDGET HIGHLIGHTS

The increase in personnel expense is mainly due to 2 additional positions (\$28K, partial year), annualized impact of positions partially funded in FY06 (\$51.4K), FY06 compensation adjustments (\$12.1K) and higher FY07 health benefit costs (\$9.5K). The decrease in operating is mainly due to one-time expenditures in FY06 relating to grants and JHP improvements (\$114K), reductions in facility/grounds maintenance costs (\$6.1K) and telephone/utility costs (\$4.0K) net of increases for Cane Creek Park campground PC/radio connectivity (\$12.9K), vehicle fuel and maintenance costs (\$12.7K), desk replacements (\$5.7K), additional resale inventory (\$5.6K) and Jesse Helms Park temporary office space rental (\$4.5K).

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	593,767	678,444	621,270	764,959	749,451	71,007	10.5%	749,451
	<i>Increase due to additional Park Attendant (\$13.5K, 50% of year), new Maintenance Supervisor (\$6.3K, 21% of year), annualized impact of positions partially funded in FY06 (\$37.6K) and FY06 compensation adjustments (\$13.6K)</i>							
Employee Benefits	179,915	218,429	194,655	254,183	248,387	29,958	13.7%	248,387
	<i>Increase due to benefits for two additional positions (\$8.2K), annualized impact of positions partially funded in FY06 (\$13.8K) and FY06 compensation adjustments (\$7.1K) as well as higher FY07 health benefit costs (\$9.5K) and net of one-time expenses in FY06 (\$8.6K)</i>							
Total Personal Services	773,682	896,873	815,925	1,019,142	997,838	100,965	11.3%	997,838
Operating Expenditures								
Operating Supplies	103,034	104,582	119,262	142,041	131,941	27,359	26.2%	131,941
	<i>Increase due to PC's and radio connection for the Cane Creek campground (\$12.9K), fertilizing 6 fields at Jesse Helms Park (\$2K), and resale/inventory items (\$5.6K)</i>							
Travel & Subsistence	4,467	5,450	6,534	6,625	6,625	1,175	21.6%	6,625
Communications & Utilities	60,946	73,812	68,569	69,805	69,805	(4,007)	-5.4%	69,805
	<i>Decrease due to change in telephone service provider (\$2.2K) and utility cost adjustments (\$1.8K)</i>							
Maintenance & Repairs	102,972	71,432	91,829	78,331	78,331	6,899	9.7%	78,331
	<i>Increase due to fuel costs (\$4.4K) and vehicle maintenance costs (\$8.3K) net of reductions in facility/grounds maintenance (\$6.1K)</i>							
Professional Services	6,249	121,920	70,461	7,700	7,700	(114,220)	-93.7%	7,700
	<i>Decrease due to one-time expenditures in FY06 (\$114K) relating to grants and JHP improvements</i>							
Other Contracted Services	6,236	6,500	5,865	6,900	6,900	400	6.2%	6,900
Transportation	185	5,325	0	5,325	5,325	0	0.0%	5,325
Rentals	6,538	7,800	9,106	12,655	12,655	4,855	62.2%	12,655
	<i>Increase due to Jesse Helms Park temporary office space rental (\$4.5K)</i>							
Insurance & Bonding	16,651	19,740	19,432	19,523	19,523	(217)	-1.1%	19,523
Total Operating Exps.	307,278	416,561	391,058	348,905	338,805	(77,756)	-18.7%	338,805
Capital Outlay								
Vehicles	0	19,700	19,492	20,000	0	(19,700)	-100.0%	0
Other Equipment	61,246	31,689	30,146	25,600	10,300	(21,389)	-67.5%	10,300
	<i>Work/Utility ground vehicle</i>							
Land & Land Impr.	45,888	29,500	29,500	226,000	226,000	196,500	666.1%	226,000
	<i>CCP dam repair (\$30K) and lake's low water valve repair (\$15K); FKP sidewalk (\$9.5K), small playground (\$14K) and paving walking trail (\$36K); JHP cemetery fencing (\$15K); and CCP Campground playground replacement (\$50K), paving driveways/walkways/picnic sites (\$36K) entrance gate replacement (\$20.5K)</i>							
Buildings & Improvements	14,884	0	0	0	0	0	-	0
Total Capital Outlay	122,018	80,889	79,138	271,600	236,300	155,411	192.1%	236,300
Contracts, Grants, Sub.	235,683	250,000	245,000	241,000	239,000	(11,000)	-4.4%	239,000
	<i>Athletic Association Community Grant funds</i>							
Debt Services	23,525	22,851	22,740	21,051	21,051	(1,800)	-7.9%	21,051
Interfund Transfers	750,000	1,423,313	1,423,313	953,627	1,784,827	361,514	25.4%	1,784,827
	<i>JHP PARTF grant match (\$500K), additional planning funds (\$40K) and Flag Branch Creek bridge (\$499.2K); and CCP bathhouse renovations (\$413.6K for 3) and campground store/check-in station (\$332K)</i>							
Total Expenditures	2,212,186	3,090,487	2,977,174	2,855,325	3,617,821	527,334	17.1%	3,617,821
Total Revenues	412,912	442,800	475,135	480,415	480,415	37,615	8.5%	480,415
	<i>Increase due to anticipated revenue at CCP day use area and campground (\$40.7K), FKP field rental (\$10K) and JHP field rental (\$7.2K) net of federal/State grant reductions (\$20K)</i>							
Net County Cost	1,799,274	2,647,687	2,502,039	2,374,910	3,137,406	489,719	18.5%	3,137,406

CULTURAL AND RECREATIONAL

OUTSIDE AGENCIES

MISSION STATEMENT

AGENCY PROGRAMS

Arts Council
 Historical Properties

Andrew Jackson Historical Foundation

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<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	55,000	55,000	55,000	68,000	68,000	13,000	23.6%	68,000
Total	55,000	55,000	55,000	68,000	68,000	13,000	23.6%	68,000
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	546	700	900	800	800	100	14.3%	800
Total	546	700	900	800	800	100	14.3%	800
Net County Cost	54,454	54,300	54,100	67,200	67,200	12,900	23.8%	67,200
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	<u>FY 04-05</u> <u>ACTUAL</u>	<u>*****FY 05-06*****</u> <u>CURRENT</u> <u>ESTIMATE</u>		<u>*****FY 06-07*****</u> <u>REQUEST</u> <u>RECOMM.</u>		<u>VARIANCE</u>	<u>% INC./</u> <u>DEC.</u>	<u>ADOPTED</u>
<u>Arts Council</u>								
<i>Contracts, Grants, Sub.</i>	45,000	45,000	45,000	55,000	55,000	10,000	22.2%	55,000
				<i>Increase due to population growth</i>				
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	45,000	45,000	45,000	55,000	55,000	10,000		55,000
<u>Historical Properties</u>								
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	8,000	8,000	3,000	60.0%	8,000
				<i>Increase due to historic property growth</i>				
<i>Revenues</i>	546	700	900	800	800	100	14.3%	800
Net County Cost	4,454	4,300	4,100	7,200	7,200	2,900		7,200
<u>A. Jackson Hist. Found.</u>								
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	5,000	5,000	0	0.0%	5,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	5,000	5,000	5,000	5,000	5,000	0		5,000
Total Expenditures	55,000	55,000	55,000	68,000	68,000	13,000	23.6%	68,000
Total Revenues	546	700	900	800	800	100	14.3%	800
Net County Cost	54,454	54,300	54,100	67,200	67,200	12,900	23.8%	67,200

GENERAL FUND NONDEPARTMENTAL

10-593000

MISSION STATEMENT

Budget funds to be re-allocated to departments for pay plan compensation 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
Refinanced General Government Debt	CIP Capital Transfer

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	0	22,932	0	1,680,084	1,680,084	1,657,152	7226.4%	1,680,084
Operating	0	22,481	48,075	40,000	136,836	114,355	508.7%	136,836
Capital	0	0	0	0	0	0	-	0
Other	925	445,127	20,607,731	503,000	503,000	57,873	13.0%	503,000
Total	925	490,540	20,655,806	2,223,084	2,319,920	1,829,380	372.9%	2,319,920
<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	925	490,540	20,655,806	2,223,084	2,319,920	1,829,380	372.9%	2,319,920
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expenditures are attributable to the unallocated and recommended FY07 pay plan compensation adjustment of 5% (\$1.63MM), and unallocated and anticipated unemployment claims cost (\$50K). Operating expenditures are attributable to the unallocated and anticipated non-preventable vehicle accident repair costs (\$40K) and higher fuel costs (\$97K). Contingency funds for FY07 are also included (\$500K).

GENERAL FUND NONDEPARTMENTAL

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<u>EXPENDITURES</u>								
<i>Personal Services</i>								
Salaries & Wages	0	0	0	1,366,133	1,366,133	1,366,133	#DIV/0!	1,366,133
				<i>Proposed FY07 compensation adjustments of 5% for General Fund departments (\$1.4MM)</i>				
Employee Benefits	0	22,932	0	313,951	313,951	291,019	1269.1%	313,951
				<i>Benefits for proposed FY07 compensation adjustments for General Fund departments (\$264K) and estimated FY07 unemployment claims (\$50K)</i>				
Total Personal Services	0	22,932	0	1,680,084	1,680,084	1,657,152	7226.4%	1,680,084
<i>Operating Expenditures</i>								
Maintenance & Repairs	0	22,481	48,075	40,000	136,836	114,355	508.7%	136,836
				<i>Anticipated non-preventable vehicle accident repair costs (\$40K) and supplemental budget for higher fuel costs (\$97K)</i>				
Total Operating Exps.	0	22,481	48,075	40,000	136,836	114,355	508.7%	136,836
Debt Service	925	1,000	2,936	3,000	3,000	2,000	200.0%	3,000
				<i>Increase due to miscellaneous annual fees related to refinanced general government debt</i>				
Contingency	0	444,127	0	500,000	500,000	55,873	12.6%	500,000
				<i>General Fund Contingency appropriation funds (\$500K)</i>				
Interfund Transfers	0	0	20,604,795	0	0	0	-	0
				<i>Transfer of excess reserves to provide for partial funding of capital improvement plan</i>				
Total Expenditures	925	490,540	20,655,806	2,223,084	2,319,920	1,829,380	372.9%	2,319,920
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	925	490,540	20,655,806	2,223,084	2,319,920	1,829,380	372.9%	2,319,920

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

FY2007 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 water and wastewater services to enhance and maintain Union County as a great place to live and work.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	4,174,321	4,782,523	4,543,777	5,225,062	5,225,062	442,539	5,225,062	9.3%
Operating	5,723,278	6,283,497	6,503,166	7,126,593	7,650,494	1,366,997	7,650,494	21.8%
Capital	497,808	832,317	810,374	1,192,400	732,720	(99,597)	732,720	-12.0%
Other	17,853,441	25,147,172	24,922,347	28,283,245	28,441,612	3,294,440	28,441,612	13.1%
Total	28,248,848	37,045,509	36,779,664	41,827,300	42,049,888	5,004,379	42,049,888	13.5%
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	0	-
Other	28,645,546	26,194,620	34,930,063	34,832,483	34,832,483	8,637,863	34,832,483	33.0%
Total	28,645,546	26,194,620	34,930,063	34,832,483	34,832,483	8,637,863	34,832,483	33.0%
Net County Cost	(396,698)	10,850,889	1,849,601	6,994,817	7,217,405	(3,633,484)	7,217,405	-33.5%
<i>Positions</i>								
Full-time Equivalency	88.9	93.9	93.9	94.9	94.9	1.0	94.9	1.1%
Part-time Equivalency	0.2	0.3	0.3	0.3	0.3	-	0.3	0.0%

BUDGET HIGHLIGHTS

Personnel expense increase is mainly due to a new position (\$85.2K), 2nd shift differential (\$22.4K), annualized impact of position partially funded in FY06 (\$29.3K), the FY06 and proposed FY07 compensation adjustments (\$335.4K), and higher FY07 health benefit costs (\$59K) net of the anticipated decrease in overtime and part-time help (\$88.8K). Operating increases are mainly due to implementation of internal service allocation (\$456.6K) as well as higher software and facility maintenance allocations (\$43.6K), the Monroe sewer treatment expansion (\$425K, 1 year obligation), utility and fuel usage/costs (\$201.5K), water purchase demand/costs (\$164.4K), sewer treatment demand/costs (\$24.7) and sewer system professional services (\$100K) net of reductions in anticipated miscellaneous water system construction/repairs (\$37.4) and vehicle and equipment maintenance/repairs (\$49.3). Other expense increase is due to implementing transfers to the Stormwater Fund (\$158.4K) and higher FY07 transfer to the Water & Sewer CPO Fund (\$17.5MM in FY06 to \$20.9MM in FY07). Water and sewer revenues from volumetric sales are projected to increase, budget to budget, by about \$4.4 million, representing a 26% increase. Gallons purchased and treated have increased by 23% for water and 19% for sewer in 2006 when compared with 2005. The 2007 budget assumption maintain gallons purchased and treated at 2006 levels with an increase in customer growth of 6% in 2007. Capacity fee revenues are projected to remain at the current contribution level of approximately \$10-\$11 million, which represents a \$3.7 million increase, budget year to budget year. Higher investment income (\$484K) and AMR meter sales (\$222K) represent the balance of the revenue increase.

	FY 04-05 ACTUAL	*****FY 05-06***** CURRENT ESTIMATE	*****FY 06-07***** REQUEST RECOMM.	VARIANCE	% INC./ DEC.	ADOPTED	
EXPENDITURES							
Personal Services							
Salaries & Wages	3,088,040	3,523,036	3,305,250	3,804,017	3,804,017	280,981 8.0%	3,804,017
	<i>Increase due to new CIP Construction Manager position (\$65.9K), 2nd Shift Differential (\$18.7K), annualized impact of position partially funded in FY06 (\$21.6K), and the FY06 and proposed FY07 compensation adjustments (\$237.7K) net of anticipated decrease in overtime and part-time wages (\$63K)</i>						
Employee Benefits	1,086,281	1,259,487	1,238,527	1,421,045	1,421,045	161,558 12.8%	1,421,045
	<i>Increase due to benefits for new position (\$19.3K), 2nd shift differential (\$3.7K), annualized impact of position partially funded in FY06 (\$7.7K), and the FY06 and proposed FY07 compensation adjustments (\$97.7K), combined with higher FY07 health benefit costs (\$59K) net of benefits for the anticipated decrease in overtime and part-time wages (\$25.9K)</i>						
Total Personal Services	4,174,321	4,782,523	4,543,777	5,225,062	5,225,062	442,539 9.3%	5,225,062
Operating Expenditures							
Operating Supplies	2,210,483	2,468,471	2,458,695	2,699,590	2,699,590	231,119 9.4%	2,699,590
	<i>Increase due to higher water purchase demand/costs (\$164.4K), implementation of wearing apparel program (\$12.2K), PC replacements (\$9.1K, 10 of 30), new position equipment/supplies (\$3.4K), 2 document scanners (\$3K) and meeting supply costs (\$2.5K) as well as budget account adjustments (\$21.5K), and inflation (\$15K)</i>						
Travel & Subsistence	21,297	27,760	21,756	32,855	32,855	5,095 18.4%	32,855
	<i>Increase due to additional training needs</i>						
Communications & Utilities	937,214	1,003,743	1,012,850	1,119,445	1,119,445	115,702 11.5%	1,119,445
	<i>Increase due to higher utility usage/costs (\$119K) net of decrease in communication (\$6.5K)</i>						
Maintenance & Repairs	925,507	1,097,455	1,236,670	1,069,605	1,593,506	496,051 45.2%	1,593,506
	<i>Increase due to implementation of internal service cost allocation (\$456.6K) and software maintenance allocation (\$35.7K); higher fuel costs/usage (\$82.5K) and facility maintenance allocation (\$7.9K) net of reductions in anticipated miscellaneous water system construction/repairs (\$37.4K), vehicle maintenance/repairs (\$27.1K) and equipment maintenance/repairs (\$22.2K)</i>						
Professional Services	417,873	505,810	599,620	578,450	578,450	72,640 14.4%	578,450
	<i>Increase due to sewer system professional services (\$100K), marketing consultation/development (\$10K), and document imaging software training/implementation (\$7K) net of one-time expenditures in FY06 (\$43K)</i>						
Other Contracted Services	1,111,932	1,085,315	1,082,002	1,530,160	1,530,160	444,845 41.0%	1,530,160
	<i>Increase due to Monroe sewer treatment expansion (\$451.8K, 1 yr obligation) and sewer treatment demand/costs (\$24.7K) net of one-time expenses in FY06 due to sewer compliance issues (\$25.5K) and other professional services usage/cost adjustments (\$10.2K)</i>						
Rentals	6,463	15,700	7,310	13,740	13,740	(1,960) -12.5%	13,740
Insurance & Bonding	92,509	79,243	84,263	82,748	82,748	3,505 4.4%	82,748
Total Operating Exps.	5,723,278	6,283,497	6,503,166	7,126,593	7,650,494	1,366,997 21.8%	7,650,494
Capital Outlay							
Office Furniture & Equip.	0	134,297	118,550	0	38,120	(96,177) -71.6%	38,120
	<i>Interdepartmental capital charge from Information Systems for AS400 mirror server, disk storage and GPS unit</i>						
Vehicles	200,949	316,169	315,935	433,000	283,000	(33,169) -10.5%	283,000
	<i>9 half ton pickup trucks (\$240K, 7 replacements, 2 new), 1 replacement van (\$43K)</i>						
Other Equipment	178,114	69,455	69,455	654,400	306,600	237,145 341.4%	306,600
	<i>Replacements: closed circuit TV system with 2 cameras (\$122K), trencher/backhoe (\$60K), 2 WWTP positive displacement blowers (\$25K), commercial mower (\$10.5K), all terrain vehicle (\$10K), WWTP compressor (\$5.5K) and 6-ton trailer (\$5.2K) - New: easement access machine (\$40K), cab/chassis service body (\$11.5K), skid steer loader concrete breaker attachment (\$10K) and skid steer loader power rake attachment (\$6.9K)</i>						
Land & Land Impr.	0	0	0	30,000	30,000	30,000 #DIV/0!	30,000
	<i>Privacy fencing at pump stations</i>						
Buildings & Improvements	7,060	312,396	206,074	75,000	75,000	(237,396) -76.0%	75,000
	<i>Paint Olde Sycamore and Grassy Branch WWTP's</i>						
CIP	111,685	0	100,360	0	0	0 -	0
Total Capital Outlay	497,808	832,317	810,374	1,192,400	732,720	(99,597) -12.0%	732,720
Contracts, Grants, Sub.	164,153	164,160	164,160	164,160	164,160	0 0.0%	164,160
Debt Service	7,689,288	7,276,791	7,258,187	7,219,085	7,219,085	(57,706) -0.8%	7,219,085
Contingency	0	206,221	0	0	0	(206,221) -100.0%	0
Interfund Transfers	10,000,000	17,500,000	17,500,000	20,900,000	21,058,367	3,558,367 20.3%	21,058,367
Total Expenditures	28,248,848	37,045,509	36,779,664	41,827,300	42,049,888	5,004,379 13.5%	42,049,888
Total Revenues	28,645,546	26,194,620	34,930,063	34,832,483	34,832,483	8,637,863 33.0%	34,832,483
Net County Cost	(396,698)	10,850,889	1,849,601	6,994,817	7,217,405	(3,633,484) -33.5%	7,217,405

SOLID WASTE FUND

66-547200

MISSION STATEMENT

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

AGENCY PROGRAMS

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

FY2007 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

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	800,591	858,289	801,205	919,918	919,918	61,629	7.2%	919,918
Operating	2,065,885	2,069,345	2,402,157	2,353,783	2,436,058	366,713	17.7%	2,436,058
Capital	1,191	1,248,104	1,240,600	110,000	110,000	(1,138,104)	-91.2%	110,000
Other	0	(2,370)	0	611,018	528,743	531,113	-22409.8%	528,743
Total	2,867,667	4,173,368	4,443,962	3,994,719	3,994,719	(178,649)	-4.3%	3,994,719
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	3,442,051	3,268,690	3,947,780	3,994,719	3,994,719	726,029	22.2%	3,994,719
Total	3,442,051	3,268,690	3,947,780	3,994,719	3,994,719	726,029	22.2%	3,994,719
Net County Cost	(574,384)	904,678	496,182	0	0	(904,678)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	13.8	13.8	13.8	13.8	13.8	-	0.0%	13.8
Part-time Equivalency	7.8	7.8	7.8	7.8	7.8	-	0.0%	7.8

BUDGET HIGHLIGHTS

The increase in personnel expenses is due to FY06 and proposed FY07 compensation adjustments (\$58.2K) and higher FY06 health benefit costs (\$3.5K). The increase in operating expense is due to higher MSW and scrap tire disposal/transportation costs (\$286K, attributable to 24% increase in MSW tonnage, budget to budget, and an anticipated 3.5% rate increase effective January 1st), implementation of internal service cost allocation (\$77.3K) and wearing apparel program (\$16.5K). Capital outlay includes replacement full-size SUV (\$25K) and transfer station floor resurfacing (\$85K). Other expense includes a transfer to the Solid Waste Capital Reserve Fund (\$528.7K). The increase in revenue is due to higher anticipated MSW tonnage (\$626K), proposed higher MSW rates (\$69.5K, from \$38 to \$39/ton effective July 1st), increased scrap tire and white goods disposal taxes (\$21.2K), and higher anticipated investment investment earnings (\$9K).

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	603,765	648,787	601,530	693,549	693,549	44,762	6.9%	693,549
				<i>Increase due to the FY06 and proposed FY07 compensation adjustments</i>				
Employee Benefits	196,826	209,502	199,675	226,369	226,369	16,867	8.1%	226,369
				<i>Increase due to benefits for the FY06 and proposed FY07 compensation adjustments (\$13.4K) and higher FY07 health benefit costs (\$3.5K)</i>				
Total Personal Services	800,591	858,289	801,205	919,918	919,918	61,629	7.2%	919,918
Operating Expenditures								
Operating Supplies	11,114	28,030	16,480	38,140	38,140	10,110	36.1%	38,140
				<i>Increase due to implementation of wearing apparel program (\$16.5K) net of decreases in office supplies and tools/equipment (\$6K)</i>				
Travel & Subsistence	145	4,400	2,080	4,010	4,010	(390)	-8.9%	4,010
Communications & Utilities	23,719	25,935	25,490	26,760	26,760	825	3.2%	26,760
Maintenance & Repairs	158,307	177,824	150,544	164,683	246,958	69,134	38.9%	246,958
				<i>Increase due to implementation of internal service cost allocation (\$77.3K) net of reductions in anticipated vehicle maintenance/repairs (\$5.9K) and building maintenance/repairs (\$4.5K)</i>				
Professional Services	1,843,280	1,794,400	2,172,000	2,080,400	2,080,400	286,000	15.9%	2,080,400
				<i>Includes funds for MSW disposal and transportation (\$1.814MM, an increase due to 24% greater tonnage, budget to budget, and anticipated disposal/transportation cost increase of 3.5% on January 1st), scrap tire disposal (\$120K) and other miscellaneous services (\$146K)</i>				
Other Contracted Services	4,780	6,520	5,240	6,430	6,430	(90)	-1.4%	6,430
Rentals	7,272	10,400	5,840	10,450	10,450	50	0.5%	10,450
Insurance & Bonding	17,268	21,836	24,483	22,910	22,910	1,074	4.9%	22,910
Total Operating Exps.	2,065,885	2,069,345	2,402,157	2,353,783	2,436,058	366,713	17.7%	2,436,058
Capital Outlay								
Vehicles	0	0	0	25,000	25,000	25,000	#DIV/0!	25,000
							<i>Replace full-size SUV</i>	
Other Equipment	0	7,500	0	0	0	(7,500)	-100.0%	0
Land & Land Impr.	1,191	1,240,604	1,240,600	0	0	(1,240,604)	-100.0%	0
Buildings & Improvements	0	0	0	85,000	85,000	85,000	#DIV/0!	85,000
							<i>Resurface transfer station floor</i>	
Total Capital Outlay	1,191	1,248,104	1,240,600	110,000	110,000	(1,138,104)	-91.2%	110,000
Contingency/Non-Depart	0	(2,370)	0	0	0	2,370	-100.0%	0
Interfund Transfer	0	0	0	611,018	528,743	528,743	#DIV/0!	528,743
				<i>Transfer to Solid Waste Capital Reserve Fund</i>				
Total Expenditures	2,867,667	4,173,368	4,443,962	3,994,719	3,994,719	(178,649)	-4.3%	3,994,719
Total Revenues	3,442,051	3,268,690	3,947,780	3,994,719	3,994,719	726,029	22.2%	3,994,719
				<i>Increase due to higher anticipated MSW tonnage (\$626K), proposed higher MSW rates (\$69.5K, from \$38 to \$39/ton effective July 1st), increased scrap tire and white goods disposal taxes (\$21.2K), and higher anticipated investment earnings (\$9K)</i>				
Net County Cost	(574,384)	904,678	496,182	0	0	(904,678)	-100.0%	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	

FY2007 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 Storm water and buffer ordinances to meet Phase II and environmental requirements.

FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	98,555	102,371	104,350	231,288	109,062	6,691	109,062	6.5%
Operating	2,752	55,200	11,295	37,145	25,305	(29,895)	25,305	-54.2%
Capital	0	44,200	12,628	24,000	24,000	(20,200)	24,000	-45.7%
Other	0	117	0	0	0	(117)	0	-100.0%
Total	101,307	201,888	128,273	292,433	158,367	(43,521)	158,367	-21.6%
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	0	-
Other	131,307	127,688	110,645	292,433	158,367	30,679	158,367	24.0%
Total	131,307	127,688	110,645	292,433	158,367	30,679	158,367	24.0%
Net County Cost	(30,000)	74,200	17,628	0	0	(74,200)	0	-100.0%
<i>Positions</i>								
Full-time Equivalency	1.3	1.3	1.3	3.3	1.3	-	1.3	0.0%
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to the FY06 and proposed FY07 compensation adjustment of (\$6K). The decrease in operating expenses is attributable to one-time expenditures budgeted in FY06 for the development of the stormwater program. Capital outlay includes a 1/2 ton extended cab pickup truck.

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	76,425	78,569	80,060	174,528	82,941	4,372	5.6%	82,941
				<i>Increase due to FY06 and proposed FY07 compensation adjustments</i>				
Employee Benefits	22,130	23,802	24,290	56,760	26,121	2,319	9.7%	26,121
				<i>Increase due to benefits for FY06 and proposed FY07 compensation adjustments (\$1.6K) and higher FY07 health benefit costs (\$.7K)</i>				
Total Personal Services	98,555	102,371	104,350	231,288	109,062	6,691	6.5%	109,062
<i>Operating Expenditures</i>								
Operating Supplies	56	1,050	824	6,850	1,150	100	9.5%	1,150
Travel & Subsistence	843	2,050	1,740	6,170	2,070	20	1.0%	2,070
Communications & Utilities	51	100	50	600	100	0	0.0%	100
Maintenance & Repairs	82	500	306	456	456	(44)	-8.8%	456
Professional Services	914	50,020	7,388	20,080	20,040	(29,980)	-59.9%	20,040
				<i>Development of the stormwater program</i>				
Other Contracted Services	490	1,100	600	2,600	1,100	0	0.0%	1,100
Insurance & Bonding	316	380	387	389	389	9	2.4%	389
Total Operating Exps.	2,752	55,200	11,295	37,145	25,305	(29,895)	-54.2%	25,305
<i>Capital Outlay</i>								
Office Furniture & Equip	0	44,200	12,628	0	0	(44,200)	-100.0%	0
Vehicles	0	0	0	24,000	24,000	24,000	#DIV/0!	24,000
				<i>One 1/2 Ton extended cab pickup truck</i>				
Total Capital Outlay	0	44,200	12,628	24,000	24,000	(20,200)	-45.7%	24,000
Contingency	0	117	0	0	0	(117)	-100.0%	0
Total Expenditures	101,307	201,888	128,273	292,433	158,367	(43,521)	-21.6%	158,367
Total Revenues	131,307	127,688	110,645	292,433	158,367	30,679	24.0%	158,367
	<i>Revenues reflect the transfers from the General Fund for FY05 and FY06 and from the Water & Sewer Operating Fund for FY07</i>							
Net County Cost	(30,000)	74,200	17,628	0	0	(74,200)	-100.0%	0

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	

FY2007 MAJOR OUTCOMES

Continue Emergency Medical Dispatch (EMD), Emergency Fire Dispatch (EFD), and Emergency Police Dispatch (EPD) Certifications.

Achieve performance standards as outlined by the National Academy of Emergency Dispatch and provide the necessary continuing education/training requirements.

Enhance the quality assurance/improvement review process.

Develop and implement standard operating guidelines for Police, Fire, and Emergency Medical Services.

Develop and maintain a quality training program, that includes training existing employees in proper evaluation and one-on-one training methods.

Develop and maintain a process which ensures accuracy for the assignment and maintenance of 9-1-1 addresses.

Provide proper leadership training to all shift supervisors, that includes motivating others and team building skills.

Continue to enhance the ability to provide interoperable communications within Union County.

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</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	134,439	220,118	170,180	227,572	227,572	7,454	3.4%	227,572
Operating	393,265	463,866	476,117	399,272	407,053	(56,813)	-12.2%	407,053
Capital	456,285	547,088	390,540	0	38,590	(508,498)	-92.9%	38,590
Other	0	0	0	465,456	419,085	419,085	#DIV/0!	419,085
Total	983,990	1,231,072	1,036,837	1,092,300	1,092,300	(138,772)	-11.3%	1,092,300
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	1,088,644	1,049,210	1,097,481	1,092,300	1,092,300	43,090	4.1%	1,092,300
Total	1,088,644	1,049,210	1,097,481	1,092,300	1,092,300	43,090	4.1%	1,092,300
Net County Cost	(104,654)	181,862	(60,644)	0	0	(181,862)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	4.0	4.0	4.0	4.0	4.0	-	0.0%	4.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to proposed FY07 compensation adjustments (\$7K). Operating expense decrease is due to one-time expenditures in FY06 for the purchase of consoles (\$29K), decreases in wearing apparel (\$4K), reduction in rental fees (\$3K) and decreases in maintenance and professional services (\$28K) net of an increase for interdepartmental software maintenance charges from Information Systems (\$8K).

EMERGENCY TELEPHONE SYSTEM

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	98,508	161,872	123,231	169,092	169,092	7,220	4.5%	169,092
				<i>Increase due to proposed FY07 compensation adjustments</i>				
Employee Benefits	35,932	58,246	46,949	58,480	58,480	234	0.4%	58,480
Total Personal Services	134,439	220,118	170,180	227,572	227,572	7,454	3.4%	227,572
Operating Expenditures								
Operating Supplies	9,138	9,170	26,066	5,160	5,160	(4,010)	-43.7%	5,160
				<i>Decrease due to reduction in wearing apparel (\$4K)</i>				
Travel & Subsistence	352	2,510	7,111	3,310	3,310	800	31.9%	3,310
Communications & Utilities	125,549	181,236	204,920	151,964	151,964	(29,272)	-16.2%	151,964
				<i>Decrease due to one-time expenditure associated with the purchase of consoles (\$29K)</i>				
Maintenance & Repairs	96,024	105,350	76,371	77,921	85,702	(19,648)	-18.7%	85,702
				<i>Decrease due to not renewing support for DCS (\$14K) and for protocol maintenance (\$13K) net of increase for interdepartmental software maintenance charges from Information Systems (\$8K)</i>				
Professional Services	54	1,500	0	0	0	(1,500)	-100.0%	0
				<i>Decrease due to no longer funding license fees</i>				
Other Contracted Services	1,985	390	423	425	425	35	9.0%	425
Rentals	159,274	162,650	160,040	159,300	159,300	(3,350)	-2.1%	159,300
				<i>Decrease due to reduction in rental fees</i>				
Insurance & Bonding	888	1,060	1,186	1,192	1,192	132	12.5%	1,192
Total Operating Exps.	393,265	463,866	476,117	399,272	407,053	(56,813)	-12.2%	407,053
Capital Outlay								
Office Furniture & Equip.	41,554	40,000	0	0	38,590	(1,410)	-3.5%	38,590
				<i>Interdepartmental capital charge from Information Systems for AS400 mirror server, disk storage and GPS unit</i>				
Other Equipment	414,732	507,088	390,540	0	0	(507,088)	-100.0%	0
Total Capital Outlay	456,285	547,088	390,540	0	38,590	(508,498)	-92.9%	38,590
Capital Contingency	0	0	0	465,456	419,085	(1,015,586)	#DIV/0!	419,085
				<i>Capital contingency resources for upgrade of communication system to include CAD/RMS</i>				
Total Expenditures	983,990	1,231,072	1,036,837	1,092,300	1,092,300	(557,857)	-45.3%	1,092,300
Total Revenues	1,088,644	1,049,210	1,097,481	1,092,300	1,092,300	43,090	4.1%	1,092,300
Net County Cost	(104,654)	181,862	(60,644)	0	0	(600,947)	-330.4%	0

VOLUNTEER FIRE DEPARTMENTS

FUNDS 36, 37, 38, 39

MISSION STATEMENT

AGENCY PROGRAMS

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

FY2007 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 04-05</u>	<u>*****FY 05-06*****</u>		<u>*****FY 06-07*****</u>				<u>% INC./</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>	<u>VARIANCE</u>	<u>DEC.</u>	<u>ADOPTED</u>
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	0	0	0	0	0	0	-	0
Capital	0	0	0	0	0	0	-	0
Other	3,140,885	3,523,903	3,523,903	4,191,747	4,191,747	667,844	19.0%	4,194,647
Total	3,140,885	3,523,903	3,523,903	4,191,747	4,191,747	667,844	19.0%	4,194,647
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	3,373,434	3,523,903	3,594,366	4,188,747	4,188,747	664,844	18.9%	4,191,647
Total	3,373,434	3,523,903	3,594,366	4,188,747	4,188,747	664,844	18.9%	4,191,647
Net County Cost	<u>(232,549)</u>	<u>0</u>	<u>(70,463)</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>#DIV/0!</u>	<u>3,000</u>
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

VOLUNTEER FIRE DEPARTMENTS

DEPARTMENTS	*FY05-06*	FUND	*****FY06-07*****						
	FEE/TAX RATE	BALANCE 6/30/2006	COUNTY SUBSIDY	FIRE FEE / FIRE TAX	FEE/TAX RATE	OTHER SOURCES	TOTAL BUDGET	SHORT-FALL	ADOPTED
ALLENS CROSSRDS	50.00	0	21,600	50,480	50.00	18,030	136,395	46,285	182,680
BAKERS	39.77	0	21,600	208,533	48.78	71,367	301,500	0	301,500
BEAVER LANE	50.00	1,000	21,600	121,127	50.00	33,600	190,600	13,273	203,873
FAIRVIEW	44.86	0	21,600	72,500	45.09	20,800	114,900	0	114,900
GRIFFITH RD	47.22	0	21,600	32,882	50.00	16,750	71,232	0	71,232
HEMBY BRIDGE (TAX)	<u>0.0404</u>	57,438	0	659,900	<u>0.0464</u>	207,662	925,000	0	925,000
JACKSON	48.18	0	21,600	58,732	49.71	25,500	105,832	0	105,832
LANES CREEK	50.00	0	21,600	54,517	50.00	7,800	109,000	25,083	134,083
NEW SALEM	41.00	0	68,400	107,100	44.40	10,000	185,500	0	185,500
PROVIDENCE	50.00	500	21,600	49,740	50.00	157,500	229,340	0	229,340
SANDY RIDGE	50.00	0	21,600	72,845	49.88	16,300	110,745	0	110,745
SPRINGS (FY06 FEE) (FY07 TAX)	33.09	0	0	212,110	<u>0.0313</u>	21,945	234,055	0	234,055
STACK RD	49.75	0	21,600	62,475	48.55	36,375	120,450	0	120,450
STALLINGS (FEE)	50.00	0	0	21,980	50.00	0	0	(21,980)	(21,980)
STALLINGS (TAX)	<u>0.0390</u>	96,102	0	587,342	<u>0.0444</u>	171,232	876,656	21,980	898,636
UNIONVILLE	47.32	0	37,200	120,724	38.98	86,780	244,704	0	244,704
WAXHAW/MARVIN (FEE)	50.00	0	0	8,658	50.00	0	0	(8,658)	(8,658)
WAXHAW (TAX)	0.00	0	0	347,055	<u>0.0413</u>	19,300	375,013	8,658	383,671
WESLEY CHAP. (FEE)	0.00	0	0	2,900	collections for prior years	0	2,900	0	2,900
WESLEY CHAP. (TAX)	<u>0.0150</u>	69,157	0	440,161	<u>0.0152</u>	318,595	827,913	0	827,913
WINGATE	50.00	1,500	21,600	80,500	47.48	29,093	132,693	0	132,693
Total Expenditures		225,697	343,200	3,372,261		1,268,629	5,294,428	84,641	5,379,069
Net County Cost	N/A	N/A	343,200	N/A	N/A	N/A	343,200	84,641	427,841

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	

FY2007 MAJOR OUTCOMES

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

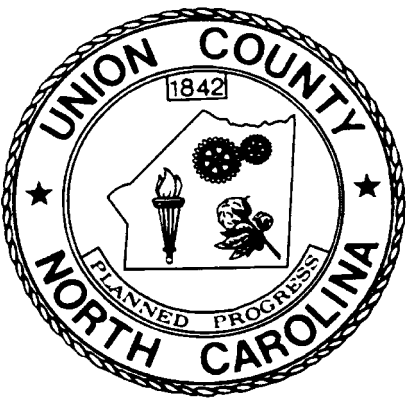
FINANCIAL SUMMARY

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	6,711,404	7,894,375	7,735,574	9,190,318	9,098,514	1,204,139	15.3%	9,098,514
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	6,711,404	7,894,375	7,735,574	9,190,318	9,098,514	1,204,139	15.3%	9,098,514
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	6,868,311	7,684,962	7,927,560	8,953,928	8,852,540	1,167,578	15.2%	8,852,540
Total	6,868,311	7,684,962	7,927,560	8,953,928	8,852,540	1,167,578	15.2%	8,852,540
Net County Cost	(156,907)	209,413	(191,986)	236,390	245,974	36,561	17.5%	245,974
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

INTERNAL SERVICE & PENSION TRUST FUNDS

	FY 04-05	*****FY 05-06*****		*****FY 06-07*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Workers' Compensation</u>								
<u>Expenditures</u>								
Administration, Legal Fees	93,146	112,000	85,041	110,000	110,000	(2,000)	-1.8%	110,000
Claims and Charges	217,449	390,000	262,149	300,000	300,000	(90,000)	-23.1%	300,000
Other Operating Costs	9,832	10,850	1,848	9,350	9,350	(1,500)	-13.8%	9,350
<u>Revenues</u>								
Investment Income	51,014	61,022	50,000	44,000	44,000	(17,022)		44,000
Net County Cost	269,413	451,828	299,038	375,350	375,350	(76,478)	-16.9%	375,350
<u>Pension Trust</u>								
<u>Expenditures</u>								
Separation Allowance	525,833	493,459	677,178	845,539	834,896	341,437	69.2%	834,896
<u>Revenues</u>								
Employer Contributions	430,743	458,797	712,037	815,537	804,894	346,097	75.4%	804,894
Investment Income	29,296	34,662	28,600	30,002	30,002	(4,660)	-13.4%	30,002
Net County Cost	65,794	0	(63,459)	0	0	0	-	0
<u>Health Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	296,896	332,939	318,830	341,110	341,110	8,171	2.5%	341,110
Claims and Charges	4,248,176	5,105,345	5,080,262	6,070,425	5,989,264	883,919	17.3%	5,989,264
Purchased Insurance	310,980	354,311	322,659	446,091	446,091	91,780	25.9%	446,091
<u>Revenues</u>								
Employer Contributions	4,440,914	5,058,856	5,059,071	5,882,255	5,801,093	742,237	14.7%	5,801,093
Member Contributions	815,881	926,720	915,038	951,638	951,639	24,919	2.7%	951,639
Investment Income	12,881	8,806	17,525	23,733	23,733	14,927	169.5%	23,733
Net County Cost	(413,624)	(201,787)	(269,883)	0	0	201,787	-100.0%	0
<u>Dental Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	20,251	21,730	21,033	22,530	22,530	800	3.7%	22,530
Claims and Charges	319,553	374,400	345,273	345,273	345,273	(29,127)	-7.8%	345,273
<u>Revenues</u>								
Employer Contributions	286,530	332,149	332,964	388,728	383,384	51,235	15.4%	383,384
Member Contributions	94,266	101,000	101,207	100,900	100,900	(100)	-0.1%	100,900
Investment Income	1,593	1,179	2,228	3,841	3,841	2,662	225.8%	3,841
Net County Cost	(42,585)	(38,198)	(70,093)	(125,666)	(120,322)	(82,124)	215.0%	(120,322)
<u>Property & Casualty</u>								
<u>Expenditures</u>								
Claims and Charges	669,288	699,341	621,301	700,000	700,000	659	0.1%	700,000
<u>Revenues</u>								
County Contributions	669,288	699,341	706,090	708,480	704,240	4,899	0.7%	704,240
Other Revenues	33,062	0	0	0	0	0	-	0
Investment Income	2,843	2,430	2,800	4,814	4,814	2,384	98.1%	4,814
Net County Cost	(35,905)	(2,430)	(87,589)	(13,294)	(9,054)	(6,624)	272.6%	(9,054)
Total Expenditures	6,711,404	7,894,375	7,735,574	9,190,318	9,098,514	1,204,139	15.3%	9,098,514
Total Revenues	6,868,311	7,684,962	7,927,560	8,953,928	8,852,540	1,167,578	15.2%	8,852,540
Net County Cost	(156,907)	209,413	(191,986)	236,390	245,974	36,561	17.5%	245,974



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	15,351	87,202
1052	Controlled Substance Tax	111,988	65,176	46,812
1061	Domestic Violence Grant	192,000	172,540	19,460
1062	2003 LLEBG	0	17,910	(17,910)
1102	Homeland Sec. Catawba Nuclear	25,575	3,708	21,867
1103	Homeland Sec. U.S. Grant	380,683	205,301	175,382
1104	Homeland Sec. U.S. Grant	247,326	19,598	227,728
1106	CERT Grant Program	12,500	57	12,443
Total		<u>1,072,625</u>	<u>499,641</u>	<u>572,984</u>
Revenue Sources:				
	Intergovernmental-Departmental	900,316	543,501	356,815
	Investment Income	1,066	4,670	(3,604)
	Other Revenues	5,350	38,365	(33,015)
	Interfund Transfers	165,893	177,125	(11,232)
Total		<u>1,072,625</u>	<u>763,661</u>	<u>308,964</u>
Net		<u>0</u>	<u>(264,020)</u>	<u>264,020</u>
<u>General Capital Project Fund</u>				
General Government Projects:				
PR001	Judicial Center	15,957,496	15,021,287	936,209
PR027	Government Center Renovation - Phase I	360,111	101,245	258,866
PR027	Government Center Renovation - Phase I	117,489	29,549	87,940
Public Safety Projects:				
PR010	Law Enforcement/Jail Software	164,518	159,618	4,900
PR018	Law Enforcement/Animal Shelter	1,742,794	611,076	1,131,718
PR019	Law Enforcement/Jail Expansion	467,500	167,525	299,975
PR020	Law Enforcement/Firearms Range	525,000	0	525,000
Economic & Physical Development Projects:				
PR003	Agricultural Center	7,172,035	5,972,105	1,199,930
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	3,961,816	65,498
PR023	School Capital Outlay-FY2005 Allocation	7,459,825	7,477,185	(17,360)
PR026	UCPS Brewer Drive Renovation/Expa	6,167,924	4,332,181	1,835,743
PR016	UCPS Brewer Drive Renovation/Expa	2,012,000	2,004,499	7,501
PR002	SPCC-Old Charlotte Hwy	2,299,264	2,283,928	15,336
PR004	SPCC-West Continuing Education Center	2,291,430	2,291,430	0
Cultural and Recreational Projects:				
PR009	Cane Creek Park Festival Area	60,000	59,594	406
PR011	Parks & Recreation Grant	500,000	491,417	8,583
PR012	Parks & Recreation Potential Grant	140,000	42,304	97,696
PR015	Parks & Recreation-J.Helms Phase I	550,000	60,540	489,460
PR021	Parks & Recreation Grant	500,000	92,434	407,566
PR022	Parks & Recreation-J.Helms Phase II	500,000	57,427	442,573
PR026	Parks & Recreation-J.Helms Phase III	981,000	0	981,000
PR029	Parks & Recreation-J.Helms Phase III	397,000	0	397,000
Debt Service Projects:				
PR013	Debt Issues	805,224	789,009	16,215
PR024	COP's Debt Srv Transfer	0	794,841	(794,841)
Total		<u>67,534,940</u>	<u>58,431,122</u>	<u>9,103,818</u>

Continued on next page.

SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	Project Authorization	Expenditures / Revenue To Date	Variance Pos. / (Neg.)
<u>General Capital Project Fund (continued)</u>			
Revenue Sources:			
Intergovernmental-Departmental	1,321,336	250,000	1,071,336
Proceeds form Sale of Debt	41,036,130	36,636,154	4,399,976
Investment Income	0	791,452	(791,452)
Other Taxes	120,000	120,000	0
Interfund Transfers	25,057,474	25,453,304	(395,830)
Total	67,534,940	63,250,910	4,284,030
Net	0	(4,819,788)	4,819,788
<u>Library Capital Project</u>			
Cultural and Recreational Projects:			
6110 Monroe	4,581,175	4,573,725	7,450
6111 Union West	1,805,744	1,766,860	38,884
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
6117 SW Union	31,500	16,008	15,492
Total	8,233,156	8,144,350	88,806
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	(88,806)	88,806
<u>School Bond Fund 55</u>			
Education Projects:			
517 New School Elementary E	11,433,777	11,134,552	299,225
518 New School Elementary F	12,200,294	2,887,381	9,312,913
519 New School Elementary G	5,320,175	4,667,776	652,399
527 New School Elementary H	3,282,135	2,865,989	416,146
528 New Middle School B	25,989,063	5,998,775	19,990,288
529 High School B	39,108,594	9,289,425	29,819,169
530 Bond Expense	2,789,884	1,690,068	1,099,816
531 Forest Hills Cluster	1,827,941	1,772,531	55,410
532 Monroe Cluster	528,939	527,615	1,324
533 Parkwood Cluster	5,056,764	5,029,904	26,860
534 Piedmont Cluster	924,382	856,717	67,665
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	9,062,751	9,060,251	2,500
539 New ES#2-Parkwood Cluster	10,998,270	10,758,855	239,415
540 New ES#3-Sun Valley Cluster	9,500,168	9,214,400	285,768
541 New ES#4-Weddington Cluster	7,882,388	7,882,388	0
542 New MS-Piedmont/Sun Valley Area	18,179,980	15,101,496	3,078,484
543 New HS-Piedmont/Sun Valley Area	32,272,685	31,528,498	744,187
544 New Union County Career Center	21,861,435	20,942,621	918,814
545 Land Cost	6,600,009	6,600,009	0
546 Off-Site Cost	0	0	0
547 Contingency and Inflation	0	0	0
548 School Administrative Costs	1,409,433	1,168,514	240,919

Continued on next page.

SPECIAL REVENUE & CAPITAL PROJECT ORDINANCE FUNDS

	Project Authorization	Expenditures / Revenue To Date	Variance Pos. / (Neg.)
School Bond Fund 55 (continued)			
Education Projects (continued):			
550 Gym Project - FHHS & PMH	17,102,468	707,515	16,394,953
551 Gym Project - MH, PWH & SVH	24,518,254	946,261	23,571,993
552 New School Elementary I	1,868,350	6,200	1,862,150
553 UCPS Matching Grant Programs	155,000	0	155,000
554 UCPS Mobile Classroom	2,329,000	1,407,851	921,149
555 Classroom Additions	9,622,731	1,547,593	8,075,138
556 Wolfe Development Ctr	489,700	0	489,700
PR016 UCPS Brewer Dr. Renovation	602,883	532,046	70,837
Total	284,845,442	166,032,911	118,812,531
Revenue Sources:			
Proceeds form Sale of Debt	283,482,134	168,265,000	115,217,134
Investment Income	1,363,308	2,461,110	(1,097,802)
Total	284,845,442	170,726,110	114,119,332
Net	0	(4,693,199)	4,693,199
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	420,868	0
Total	56,272,067	56,258,917	13,150
Revenue Sources:			
Proceeds form Sale of Debt	52,700,000	52,700,000	0
Investment Income	2,387,488	2,376,723	10,765
Interfund Transfers	1,184,579	1,184,579	0
Total	56,272,067	56,261,302	10,765
Net	0	(2,385)	2,385
Total Expenditures	417,958,230	289,366,941	128,591,289
Total Revenues	417,958,230	299,235,139	118,723,091
Net	0	(9,868,198)	9,868,198

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	22,648,197	2,487,415	20,160,782
SP002	Hunley Creek Off-Line	1,828,487	1,408,789	419,698
SP003	Crooked Creek Lab Expan & UV	943,584	898,285	45,299
SP004	IBT Permitting	56,221	27,578	28,643
SP005	Rocky River Regional WWTP	6,823,809	345,398	6,478,411
SP006	Sheaffer Cost Validation	24,709	24,709	0
SP008	Tallwood UV Improvements	91,472	91,472	0
SP009	Clear Creek Trunk Sewer & Package	1,874,500	5,000	1,869,500
SP010	12Mile Creek Beneficial Re-Use	1,777,650	30,960	1,746,690
SP011	Future 12M Creek WWTP Expansion	55,000	0	55,000
SW	Sewer Misc. Projects	1,777	1,777	0
SW001	Little 12 Mile Sewer	1,606,149	1,504,410	101,739
SW002	Blythe Creek Sewer	1,684,471	1,684,471	0
SW003	Parkwood School	419,021	419,021	0
SW004	West Union School	467,836	16,699	451,137
SW005	Marvin Branch	68,005	68,005	0
SW006	Crooked Creek Lab I & I	15,000	15,000	0
SW007	Waxhaw Server Rehab	1,180,729	1,143,604	37,125
SW008	Phase I - Improvements/Engineering	171,631	171,631	0
SW009	CC Interceptor - Con. 4	223,345	223,345	0
SW010	CC Interceptor - Con. 5	16,433	16,433	0
SW011	CC Interceptor - Con. 6	76,984	76,984	0
SW014	Upper Price Mill	593	593	0
SW015	West Fork 12 Mile	7,990	7,990	0
SW016	Sewer Mapping & Hydraulic Model	338,947	296,268	42,679
SW017	I & I Reduction/Sewer Rehab	1,550,951	1,532,912	18,039
SW018	Connect Diversn Force Main	95,421	43,280	52,141
SW019	Meadows Mobile Home Park	328,316	500	327,816
SW020	Update Sewer Master Plan	176,952	112,513	64,439

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>Sewer Projects (continued):</u>				
MS001	Sewer Rehab I & I	19,075	0	19,075
MS002	CC Manhole Rehab	95,925	92,338	3,587
MW001	Waterline Replacement	364,885	0	364,885
MW002	Bicket Ridge	19,564	19,564	0
MW003	Lawyer Road Waterline Relocation	7,865	7,150	715
<u>Water Projects:</u>				
WP001	Expand CRWTP 18 MGD	7,083,555	7,080,798	2,757
WP002	Rocky River WTP	137,414	102,415	34,999
WP003	CRWTP Reservoir Expansion	2,667,500	4,000	2,663,500
WP004	CRWTP Expansion	165,000	0	165,000
WP005	Northern Union County Water	137,500	0	137,500
WT001	Stallings Tank	455,104	455,104	0
WT002	Stallings Area Water Lines	660,715	660,715	0
WT003	Water Main to Sims Rd.	5,381,739	5,381,739	0
WT004	Sims Tank & Pump Station	1,454,177	1,454,177	0
WT005	County Wide Transmission Main-Phase I	12,622,104	12,251,538	370,566
WT006	North County Tank Farm & PS	370,009	219,300	150,709
WT007	Anson Improvements	1,785	1,785	0
WT008	Waxhaw / Marvin Improvements	318,290	318,290	0
WT009	Waxhaw / Marvin Generator	151,875	151,875	0
WT010	Auto Meter Readers	4,208,957	3,424,533	784,424
WT012	South Altan Water Sys Improvements	2,564,779	2,486,350	78,429
WT015	Northwest Tank	24,689	15,914	8,775
WT016	NC218/Goose Creek Crossing	200,330	5,824	194,506
WT017	Hemby Bridge Crossing	268	0	268
WT018	Self Help Program	869	869	0
WT019	Wellington Woods Self Help Program	34,696	34,696	0
WT020	Helms Rd Water Line	65,313	65,313	0
WT021	Ridge Road Pump Station	43,600	31,050	12,550
WT022	Western Union School Pump Station	18,100	14,960	3,140

Continued on next page.

WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

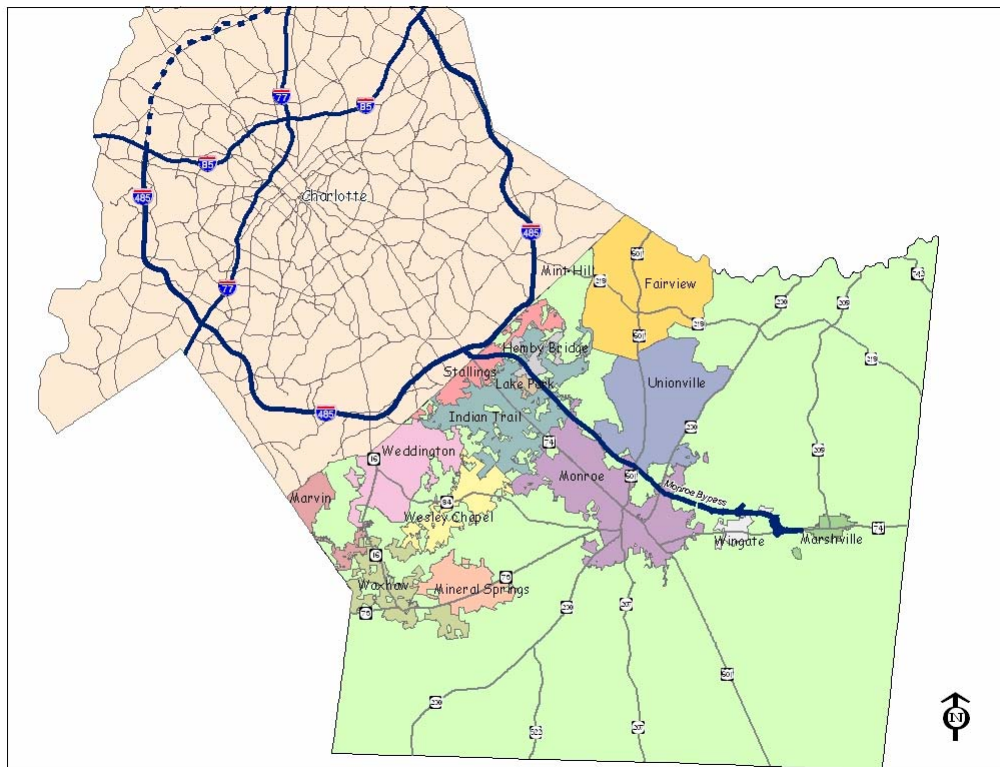
64-571400

		<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>
<u>Water Projects (continued):</u>				
WT023	Hillcrest Rd Water Line Extension	104,697	104,697	0
WT025	Hwy 218 Water Line	1,777,204	1,777,204	0
WT026	Indian Trail Water Line Relocation	691	691	0
WT027	J. Frank Moser Rd Self Help	27,338	27,338	0
WT028	Watkins Rd Pump Station	2,698,675	2,427,434	271,241
WT029	County Wide Transmission Main-Phase II	314,895	233,441	81,454
WT030	County Wide Transmission Main-Phase III	653,040	135,593	517,447
WT031	Roanoke Church Road Self Help	35,125	4,920	30,205
WT032	Brett Drive Self Help	10,108	10,108	0
WT033	Providence Woods Self Help	80,725	14,417	66,308
WT034	Mt Pleasant Church Road Self Help	65,925	15,531	50,394
WT035	Bulk Water Projects	150,133	19,148	130,985
WT037	Madison Ridge Low Pressure Study	565,950	22,484	543,466
WT038	Secrest SC/IT Rd Water Main Connection	3,055,415	670,590	2,384,825
WT039	Cuthbertson Road Water Line	615,450	0	615,450
WT040	Dodge City Water	251,160	0	251,160
PW001	Public Works Renovations-50/50 W&S	499,300	118,665	380,635
PW002	SCADA System Improvements	800,500	620,167	180,333
PW003	Master Plan Update	139,577	125,227	14,350
PW004	Contributed Capital Easements	25,000	14,801	10,199
SE002	East Side Improvements	2,713,000	37,500	2,675,500
<u>Revenue Sources:</u>				
	Intergovernmental	1,996,768	35,468	1,961,300
	Proceeds from Sale of Debt	53,536,124	27,420,980	26,115,144
	Investment Income	75,122	75,118	4
	Other Revenues	2,360,936	2,114,547	246,389
	Interfund Transfers	40,444,820	40,105,824	338,996
Total Expenditures		98,413,770	53,315,295	45,098,475
Total Revenues		98,413,770	69,751,937	28,661,833
Net		0	(16,436,642)	16,436,642

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 19th fastest in the nation since 2000.



Union at a Glance

Demographic Characteristics

Population – 162,929 (2005 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 new construction @ \$348,476 (Realtors Association – CY2005)

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 (November 2005)
 Union County – 4.0%
 North Carolina – 5.2%
 United States – 5.0%

Year	# of Permits	\$ Value
2003	3,938	465M
2004	4,372	647M
2005	5,176	834M
2006*	5,300	846M

2006*estimate

Major Employers (# of employees)

Union County Schools (1,000+)
 Tyson Foods, Inc. (1,000+)
 CMC - Union (500-999)
 TDY Industries, Inc.(500-999)
 County of Union (500-999)
 McGee Brothers Co., Inc (500-999)
 Pilgrim's Pride (500-999)
 Wal-Mart, Inc. (500-999)
 Charlotte Pipe and Foundry (500-999)
 City of Monroe (500-999)

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	0.39%
Tyson Farms Inc/Holly Farms	Poultry Processing (Chickens)	46,481,620	0.35%
Verizon Inc	Utility	38,420,783	0.29%
Alltel Carolina Inc.	Utility	33,903,914	0.25%
NC Natural Gas Co.	Gas Utility	32,011,232	0.24%
Pilgrim Pride	Poultry Processing (Chickens)	30,289,409	0.23%
Harris Teeter	Food Distribution/Shipping	27,718,183	0.21%
Total assessed valuation of top 10 taxpayers		\$490,626,071	3.66%
Total County-wide assessed valuation		\$13,403,624,378	

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 2006 Commercial Paper Bond Anticipation Notes.

Demographic, Economic and Statistical Information

General. Union County (the "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 of North Carolina (the "State") and comprise the major urban center of the State'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 the 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 State's Office of State Budget and Management are as follows:

2001	2002	2003	2004
131,852	138,807	144,736	151,847

The U.S. Census Bureau, from April 2000 to July 2005 ranked the County as the fastest-growing (measured by

percentage population increase) county in the two Carolinas and the 19th fastest in the country. During this period, according to the U.S. Census Bureau, the County's population grew by nearly 32% rising to 162,929 from 123,772.

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

<u>Per Capita Income</u>		
<u>Year</u>	<u>County</u>	<u>State</u>
1999	24,827	25,560
2000	26,171	27,068
2001	27,613	27,493
2002	26,868	27,640
2003	26,778	28,071

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 (4.0% in November 2005) than the State (5.2% in November 2005) and the United States (5.0% in November 2005). The County's diverse economic base and the interdependence of the Charlotte-Gastonia-Concord MSA are major factors in the County's economic strength. In addition, the County and the City of Monroe have established tax incentive programs which have successfully encouraged industry to locate in the County. According to the 2000 Census, the County's median household income of \$50,638 places it second among the State's 100 counties, with only Wake County (\$54,988) having a higher median household income. Neighboring Mecklenburg County (\$50,579) ranks third.

The following table lists the top 20 major employers in the County:

The County

Major Employers

<u>Name</u>	<u>Employees</u>
Union County Schools	1,000+
Tyson Foods, Inc.	1,000+
CMC-Union	1,000+
TDY Industries, Inc.	500-999
County of Union	500-999
McGee Brothers Co., Inc.	500-999
Pilgrim's Pride, Inc.	500-999
Wal-Mart, Inc.	500-999
Charlotte Pipe & Foundry Company	500-999
City of Monroe	500-999
Scott Technologies Inc.	500-999
Consolidated Metco Inc.	500-999
Harris Teeter Inc.	500-999
Food Lion LLC	250-499
Yale Security, Inc.	250-499
Perfect Fit Industries, Inc.	250-499
Wingate University	250-499
Decore-ative Specialties	250-499
Boggs Group	250-499
Windsor Window Co.	250-499

Source: <http://jobs.esc.state.nc.us/lmi/largest/largest.pdf>
Data as of December 2004

Agriculture is a primary industry in the County representing over 20 percent of the County's economy. In 2005, 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 seven employers.

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 2009 will accommodate general aviation jets that

can fly internationally. The first \$1,000,000 of this \$11,000,000 project has been awarded and will be used to strengthen the runway to accommodate larger general aviation 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; an installation of a high intensity runway lighting system and a new security fence. A \$1,000,000 MALSR approach lighting system was also recently installed. As a primary reliever for the Charlotte Douglas International Airport, these improvements position the Monroe Regional Airport to serve the region's growing corporate aviation needs. The County's regional transportation system is further enhanced with a 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.

These transportation improvements have spurred 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>
Allvac	\$54,947,000
CMC-Union	47,000,000
Schrader Bridgeport	25,000,000
Gold Signature Foods	24,275,000
Parkdale Mills	23,200,000
Tyson Foods	20,350,000
Greiner Bio-One	19,950,000
Con Metco	18,500,000
Goodrich	11,000,000
Pilgrim's Pride (f/k/a Wampler Foods)	7,300,000
Greiner Vacuette Inc.	7,000,000
Charlotte Pipe & Foundry Company	6,200,000
H-Power	6,000,000
American Wick Drain	<u>5,500,000</u>
	<u>\$276,222,000</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 attracted significant development in the County including: (1) an \$18.5 million 123,000 square foot retail center, expected to include a supermarket, restaurants and other shops, currently under construction at one of the I-485 interchanges, (2) a \$65 million 430,000 square foot Metro Medical Park, located adjacent to CMC-Union (medical center, hospital), expected to include an assisted-living center, medical offices, hotel and retail space on approximately 50 acres of property currently anticipates construction to begin by December 2006, (3) a \$40 million 200,000 square foot retail and office complex, expected to include a 120 room hotel, a supermarket and retail shops currently anticipates construction to begin by December 2006.

CMC-Union contributes to the County's improving economic environment. CMC-Union 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, a computerized axial tomographic scanner and magnetic resonance imaging services. CMC-Union 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. These projects are estimated to cost approximately \$10.5 million and are to be financed with hospital resources.

Wingate University, a private liberal arts university with an enrollment of 1,518 students located in eastern Union County, has invested \$6 million in a pharmacy school to fulfill an underserved need throughout the State and South Carolina. The University School of Pharmacy opened its doors to its charter class in 2003.

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

Fiscal Year Ended June 30,	Total Retail Sales	Increase From Previous Year
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
2005	1,660,399,988	4.0

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

The data for the Fiscal Years 2001-2005 in the chart above sets forth *gross* retail sales. Beginning July 1, 2005, the North Carolina Department of Revenue began to compile information only for *taxable* retail sales in compliance with the Streamlined Sales Tax Agreement. In North Carolina, certain sales (for example, qualifying food items) are not subject to sales tax. For

The County

the first four months of the Fiscal Year 2006, taxable retail sales for the County were \$335,305,547. There is no comparable data for taxable retail sales available for previous years.

Unemployment Percentages

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

The County's proximity to the Charlotte-Gastonia-Concord 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 record levels with fiscal year 2005 permits and values reaching historic highs.

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.

The following table illustrates building activity in the County since 2001 as shown by the number of building permits issued and estimated value of the related construction for the past five fiscal years and for the six months ended December 31, 2005:

Building Activity

<u>Fiscal Year Ending June 30,</u>	<u>Total Value (In Thousands)</u>
2001	\$435,442
2002	358,173
2003	465,191
2004	647,723
2005	833,756

Source: County Department of Inspections.

⁽¹⁾ In fiscal year 2001, the non-residential estimated value of construction included Marvin Elementary School and six expansions/renovations at other elementary schools and one middle school.

⁽²⁾ Information shown is for the six months ended December 31, 2005.

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.

Employment

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

:

The following table provides financial support information for the fiscal year ended June 30, 2005:

Funding of Union County School
Administrative Unit

Source	Amount	Percent of Total
State	\$122,314,776	45%
Federal	15,857,872	6%
Local	135,565,954	49%
	<u>\$273,738,602</u>	<u>100%</u>

Source: Union County Board of Education
Comprehensive Annual Financial Report for the Year
Ended June 30, 2005

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
2001-02	30	23,772
2002-03	31	25,263
2003-04	31	27,031
2004-05	33	28,608
2005-06	37	32,580

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 1,518 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, 2005, the County provided \$765,865 in capital and operating support and \$300,184 in debt service contributions for SPCC facilities.

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 State 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, offers general aviation, air freight and charter service as well as hangar and repair facilities for corporate and private

The County

aircraft through Landmark Aviation, the airport's fixed-base operator and Flight Inc., the airport's special 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 27,000 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 \$10,515,783 in local funds for the fiscal year ended June 30, 2005 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 \$2,256,552 in local funds for the fiscal year ended June 30, 2005 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, 2005, the County spent \$286,829 in local funds for these services.

Public Utilities. The County operates water and sewer utilities serving approximately 29,000 water customers and 19,700 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, (iii) the City of Monroe and (iv) Charlotte-Mecklenburg Utilities. The combined four 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 610 miles of water pipes ranging from 2 inches in diameter to 42 inches.

The sewer system is comprised of over 450 miles of pipe, approximately 60 sewer lift stations, 6 county-owned sewer treatment facilities, and supplemental treatment capacity provided by the City of Monroe and Charlotte-Mecklenburg Utilities. The average daily flow through the County's wastewater system is 5.7 million gallons per day with a permitted capacity of 8.53 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 \$2.9 million for the fiscal year ended June 30, 2005, and along with other fee-based revenues resulted in net income of \$208,809.

A Solid Waste Capital Reserve Fund has been established to finance the closure and opening of future landfill operations. At June 30, 2005, the Solid Waste Capital Reserve Funds current assets were \$4,447,386 and the Fund's postclosure liability was \$2,820,292.

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 \$676,650,738 as of June 30, 2005.

Outstanding General Obligation Debt.

	<u>June 30, 2003</u>	<u>June 30, 2004</u>	<u>June 30, 2005</u>	<u>Dec. 31, 2005</u>
General Obligation Bonds and Bond Anticipation Notes				
Refunding Bonds	\$35,144,001	\$48,435,300	\$64,935,300	\$64,935,300
School Bonds	96,825,275	78,425,225	192,765,000	192,765,000
Water Bonds	-	-	-	-
Sanitary Sewer Bonds	3,609,725	224,775	-	-
Other Bonds	69,000	51,500	1,769,000	1,769,000
Commercial Paper Notes	-	21,230,000	-	-
Total Bonds	<u>\$135,648,001</u>	<u>\$148,366,800</u>	<u>\$259,469,300</u>	<u>\$259,469,300</u>

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	131,852 ²	\$1,170.56
July 1, 2002	144,994,000	10,169,868	1.43	138,807 ²	1,044.57
July 1, 2003	135,648,001	10,770,779	1.26	144,736 ²	937.21
July 1, 2004	148,366,800	13,403,624	1.11	151,847 ²	977.08
July 1, 2005	259,469,300	14,595,180	1.02	158,002 ³	1,642.19
Dec. 31, 2005	259,469,300	14,595,180	1.14	158,002 ³	1,642.19

⁽¹⁾This amount excludes at July 1, 2001, \$18,390,000, at July 1, 2004 \$18,390,000 and at July 1, 2005 \$26,160,000 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.

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 163,000 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
<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 1) Agencies prepare components of the budget process. 	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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
<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 1) County Manager finalizes recommended budget. 2) County Manager presents the recommended budget to the County Commission. 	<ol style="list-style-type: none"> 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. 	<ol style="list-style-type: none"> 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. Funds available beyond the retirement of debt may be used for school capital construction.

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

Budget Format

has decided that periodic determination of revenues earned, expenses incurred and 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.

Stormwater Fund - The Stormwater Fund is used to account for all revenues and expenses associated with operating the County's stormwater management 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 2006-2007 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 FY2007 is estimated at \$15.758 billion representing an increase of \$1.263 billion or 8.7% over FY2006's amount of \$14.495 billion. Every penny on the FY2007 tax base generates approximately \$1.54 million.

The tax rate of 56 cents per \$100 is projected to generate about \$86.3 million in current year's property taxes.

The table below compares property values for fiscal years 2006 and 2007:

FY	2006	2007
TY	2005	2006
Real	11,954,826,427	13,100,425,394
Personal	913,098,096	914,260,639
Public Service	254,760,555	254,760,555
	<u>13,122,685,078</u>	<u>14,269,446,588</u>
% Growth	7.47%	8.74%
Motor Vehicles	1,373,126,565	1,488,863,475
% Growth	8.78%	8.43%
Total Tax Base	14,495,811,643	15,758,310,063
Total Growth Rate	7.60%	8.71%

In addition to the countywide rate of 56 cents per \$100, the budget includes a the schools special tax of 7 cents as requested by the Board of Education. The NC Lottery distributes a portion of the net lottery proceeds to County's based on its taxing effort. The County's eligibility for supplemental lottery funding is negatively impacted because the funding methodology take into account only those

taxes levied on a countywide basis. Consolidating the schools special tax with the countywide rate increases the likelihood of the County receiving supplemental funding because of the greater fiscal pressure, as compared to other counties across North Carolina, on the County's tax rate relating to school bond referendums.

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 5% with variations based on individual County economic circumstances. The County's point of sale tax collections is projected to increase by 10%. The budget includes an increase of 11% for the local option sales tax from the 2006 estimate of \$27.6 million to 2007's \$30.8 million.

Additionally, the budget anticipates an overall increase from 70.54% to 72.06% 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 FY2007 sales and use taxes.

The increase in the County's total population from 1.78% of the State's total to 1.82% also is contributing to the significant increase in sales and use taxes credited to the General Fund.

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 exceed \$3.1 million, an increase of about \$700K over the

Revenue Assumptions

current budget. FY2007 revenues for this category are projected to increase \$600K over the 2006 year end estimate to a 2007 budget total \$3.7 million. The largest portion of the increase is real property excise stamps which are projected to increase, budget to budget, from \$2.1 million to \$3.3 million. The FY2007 budget estimate of \$395K for cable TV franchise taxes includes an additional \$76K over 2006's \$319K.

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 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, which is guided by the Commission's adopted, financial policies 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.

Revenue Assumptions

Utility Fees and Charges

Water and sewer revenues from volumetric sales are projected to increase, budget to budget, by about \$4.4 million, representing a 26% increase. Gallons purchased and treated have increased by 23% for water and 19% for sewer in 2006 when compared with 2005. The 2007 budget assumption maintain gallons purchased and treated at 2006 levels with an increase in customer growth of 6% in 2007. Capacity fee revenues, budget year over budget year, are projected to remain at the current contribution level of approximately \$10-\$11 million, which represents a \$3.7 million increase.

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”.

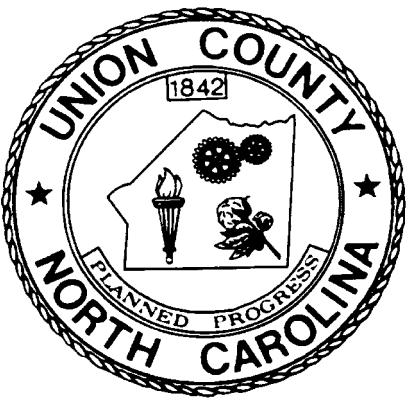
Public Schools Financial Information

	A	B	C	D	E	F	G	H
	ADM	Low Wealth	Local PPE	County Appropriations	Capital Outlay	Columns D+E	Property Valuation/ADM	Columns F/G
Chapel Hill-Carrboro	11,162	No	\$ 4,092	\$ -	\$ -	\$ -	\$ -	NA
Watauga County	4,522	No	2,334	1,989	179	2168	1,396,412	0.16%
Wake County	127,114	No	2,320	2,022	31	2053	612,206	0.34%
Elkin City	1,252	Yes	2,028	-	-	-	-	NA
Transylvania County	3,858	No	1,971	1,639	357	1996	955,279	0.21%
Polk County	2,527	No	1,943	1,544	115	1659	804,583	0.21%
Buncombe County	25,798	No	1,877	1,731	233	1964	644,712	0.30%
Henderson County	13,039	No	1,633	1,309	137	1446	721,214	0.20%
State Average			1,812	1,482	100	1582	507,219	0.31%
Union County	33,982	Yes	1,710	1,389	165	1554	442,493	0.35%
Alamance-Burlington	22,134	Yes	1,619	1,162	34	1196	437,111	0.27%
Cabarrus	25,000	No	1,734	1,254	72	1326	513,445	0.26%
Davidson	20,411	Yes	1,354	1,067	60	1127	390,822	0.29%
Iredell-Statesville	21,034	No	1,543	1,417	191	1608	550,670	0.29%
Johnston	28,923	Yes	1,918	1,413	105	1518	334,293	0.45%
Pitt	22,495	Yes	1,574	1,307	35	1342	382,276	0.35%
Durham	31,772	No	2,841	2,534	47	2581	659,877	0.39%
Mecklenburg	128,637	No	2,422	2,354	31	2385	676,980	0.35%
New Hanover	24,823	No	2,570	2,208	173	2381	787,931	0.30%
Average (exc. State)				1,826	77	1903	593,767	0.32%

A - NCDPI, Division of School Business Services, School Allotments Section, Fiscal Year 2006-07 Allotted ADM
 B - NCDPI, Division of School Business Services, School Allotments Section, Fiscal Year 2006-07 Discretionary Reduction and Additional Low Wealth
 C - NCDPI, Division of School Business Services, 2004-05 Selected Financial Data
 D - NCACC, Budget and Tax Survey FY2005-06; per ADM calculations provided by County
 E - NCACC, Budget and Tax Survey FY2004-06, 3 year average; per ADM calculations provided by County
 G - NCDPI, Division of School Business Services, Low Wealth Allocations 2005-06; per ADM calculations provided by County
 H - County effort as a percent of property values per ADM; calculations provided by County

Column G represents the total adjusted property valuation for each county divided by the number of students in membership in the county. The property valuation was adjusted using a three-year weighted average of the Sales/Assessment Ratios.

This represents the real estate wealth available to counties to support education.



Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Central Administration</u>								
County Manager	1.0	-					1.0	-
Assistant County Manager	2.0	-					2.0	-
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
<u>Internal Audit</u>								
Internal Auditor	1.0	-					1.0	-
Total	1.0	-	-	-	-	-	1.0	-
<u>Legal</u>								
Senior Staff Attorney	1.0	-					1.0	-
Attorney I (RPT)	0.8	-					0.8	-
Administrative Assistant	1.0	-					1.0	-
Total	2.8	-	-	-	-	-	2.8	-
<u>Personnel</u>								
Personnel Director	1.0	-					1.0	-
Assistant Personnel Director	1.0	-					1.0	-
Risk Manager	1.0	-					1.0	-
Benefits Technician	1.0	-					1.0	-
Personnel Technician	2.0	-					2.0	-
Classification & Compensation Analyst	-	-	1.0	-	1.0	-	1.0	-
Total	6.0	-	1.0	-	1.0	-	7.0	-
<u>Finance</u>								
General Fund								
Finance Director	1.0	-					1.0	-
Assistant Finance Director	1.0	-					1.0	-
Accounting Services Supervisor	1.0	-					1.0	-
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
<u>Tax Administration</u>								
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	2.0	-					2.0	-
Public Service Senior Specialist	1.0	-					1.0	-
Public Service Specialist	1.0	-					1.0	-
Collection Specialist	4.0	-					4.0	-
Collection Technician	2.0	-					2.0	-
Office Aide (PT, Garnishment/Debt Set Off)	-	0.5					-	0.5

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Tax Administration (continued)								
Assessment, Listing & Mapping								
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	2.0	-					2.0	-
GIS Senior Specialist	1.0	-					1.0	-
Senior Revaluation RE Appraiser-Software Lead	1.0	-					1.0	-
Senior Revaluation RE Appraiser	2.0	-					2.0	-
Senior C&I RE Appraiser	1.0	-					1.0	-
Coordinator Data Assess & Customer Service	1.0	-					1.0	-
Senior Auditor	1.0	-					1.0	-
Real Property, Senior Specialist	1.0	-					1.0	-
GIS Specialist-Software Lead	1.0	-					1.0	-
GIS Specialist	2.0	-					2.0	-
GIS Technician	1.0	-					1.0	-
Real Estate Appraiser Specialist	1.0	-					1.0	-
Auditor	2.0	-	1.0		1.0		3.0	-
Real Estate Appraiser Technician	3.0	-					3.0	-
Administrative Assistant II	1.0	-					1.0	-
Coordinator, Land Use & Exemptions	1.0	-					1.0	-
Personal Property Specialist	2.0	-					2.0	-
Business Personal Property Technician	1.0	-					1.0	-
Personal Property Specialist-Business	1.0	-					1.0	-
Real Property Specialist	1.0	-					1.0	-
Public Service Technician	2.0	-					2.0	-
Real Property Technician	2.0	-					2.0	-
Office Aide (PT)	-	1.3					-	1.3
Total	50.0	1.8	1.0	-	1.0	-	51.0	1.8
Elections								
Director of Elections	1.0	-					1.0	-
Elections Administrative Clerk	1.0	-					1.0	-
Elections Administrative Assistant II	1.0	-					1.0	-
Absentee Ballot Coordinator (RPT)	0.7	-					0.7	-
GIS Database Coordinator (RPT)	0.6	-					0.6	-
Voter Registration Database Coordinator	1.0	-					1.0	-
Accounting Technician I (RPT)	0.7	-					0.7	-
Voting Machine Technician	-	0.5					-	0.5
Voter Technician Helper	-	0.5					-	0.5
Office Support II-Election Clerk	-	2.2					-	2.2
Early Voting Office Clerk	-	1.9					-	1.9
Gen. Utility Worker-Delivery	-	0.5					-	0.5
Total	6.0	5.6	-	-	-	-	6.0	5.6
Register of Deeds								
Register of Deeds	1.0	-					1.0	-
Assistant Register of Deeds I	2.0	-					2.0	-
Assistant Register of Deeds III - Bilingual	1.0	-					1.0	-
Assistant Register of Deeds III	6.0	-					6.0	-
Assistant Register of Deeds II	1.0	-					1.0	-
Deputy Register of Deeds I	-	-	1.0				-	-
Deputy III	1.0	-					1.0	-
Office Support II	-	0.2					-	0.2
Office Aide	-	0.3					-	0.3
Total	12.0	0.5	1.0	-	-	-	12.0	0.5

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Information Systems								
Director of Information Systems	1.0	-					1.0	-
Assist Director of Information Systems	1.0	-					1.0	-
Training Coordinator/WebPage Manager	1.0	-					1.0	-
Network Administrator	1.0	-					1.0	-
Systems Support	2.0	-					2.0	-
Technical Administration Specialist	1.0	-					1.0	-
GIS Analyst	2.0	-					2.0	-
GIS Project Coordinator	1.0	-					1.0	-
GIS Technician	1.0	-					1.0	-
Total	11.0	-	-	-	-	-	11.0	-
General Services								
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)		(1.0)		-	-
Housekeeping Assistant	1.0	-	(1.0)		(1.0)		-	-
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	12.0	-	(2.0)	-	(2.0)	-	10.0	-
Law Enforcement								
Administration and Patrol								
Sheriff	1.0	-					1.0	-
Chief Deputy Sheriff-DS Master	1.0	-					1.0	-
Captain-Executive Officer-DS Master	1.0	-					1.0	-
Captain-DS Master	2.0	-					2.0	-
Lieutenant-DS Master	7.0	-					7.0	-
Lieutenant-DS II	1.0	-					1.0	-
Lieutenant-DS I	1.0	-					1.0	-
Lieutenant-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	1.0	-					1.0	-
Sergeant-DS II	1.0	-					1.0	-
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 II - Drug Investigator	6.0	-					6.0	-
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	21.0	-					21.0	-
Deputy Sheriff II - Courthouse Security	1.0	-					1.0	-
Deputy Sheriff II	5.0	-					5.0	-
Deputy Sheriff I	22.0	0.5	8.0		4.0		26.0	0.5
Deputy Sheriff II - Domestic Violence	1.0	-					1.0	-

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Law Enforcement (continued)								
Administration and Patrol (continued)								
Deputy Sheriff I - Domestic Violence	1.0	-					1.0	-
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	5.8	-					5.8	-
Administrative Assistant	3.0	-					3.0	-
Administrative Secretary	3.0	-					3.0	-
Accountant Technician IV	-	-	1.0		1.0		1.0	-
Legal Counsel	1.0	-					1.0	-
Office Support III (PT's)	-	1.0					-	1.0
Courthouse Security Officer	-	0.4					-	0.4
Evidence Technician (Civilian)	1.0	-					1.0	-
Contract Patrols								
Deputy Sheriff Master	4.0	-					4.0	-
Deputy Sheriff II	5.0	-					5.0	-
Deputy Sheriff I	12.0	-					12.0	-
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	-
Sergeant-DO I	1.0	-					1.0	-
Corporal - DO I	4.0	-					4.0	-
Detention Officer I	32.0	-					32.0	-
Deputy Sheriff I	7.0	-					7.0	-
Administrative Assistant	1.0	-					1.0	-
Facility								
Maintenance Supervisor	1.0	-					1.0	-
Maintenance Mechanic	1.0	-					1.0	-
Animal Shelter								
Lieutenant	1.0	-					1.0	-
Sergeant-DS II	1.0	-					1.0	-
Deputy Sheriff I	6.0	-					6.0	-
Shelter Attendant	2.0	-					2.0	-
Veterinary Technician	2.0	-					2.0	-
Customer Service Representative	1.0	-					1.0	-
Total	216.8	1.9	9.0	-	5.0	-	221.8	1.9
Homeland Security								
Communications Division								
Training and Quality Assurance Manager	1.0	-					1.0	-
Telecommunicator-Shift Supervisor	3.0	-					3.0	-
Telecommunicator	32.0	-					32.0	-
Telecommunicator (RPT)	3.3	-					3.3	-
Telecommunicator (PT)	-	1.4					-	1.4
Switchboard Operator	1.0	-					1.0	-
Switchboard Operator (PT)	-	0.1					-	0.1
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	-

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Homeland Security (continued)								
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	-
Fire Services Division								
Fire Marshal	1.0	-					1.0	-
Assistant Fire Marshal I	1.0	-					1.0	-
Assistant Fire Marshal I	1.0	-					1.0	-
Deputy Fire Marshal	1.0	-					1.0	-
Administrative Assistant I	1.0	-					1.0	-
Fire Service Maintenance Assistant	1.0	-					1.0	-
Total	53.3	1.5	-	-	-	-	53.3	1.5
Inspections								
Director of Inspections	1.0	-					1.0	-
Land Use Administrator	1.0	-					1.0	-
Construction Manager	1.0	-					1.0	-
Administrative Assistant	1.0	-					1.0	-
Permit Clerk	5.0	-					5.0	-
Commercial Building Inspector	2.0	-					2.0	-
Electrical Inspector, Supervisor	1.0	-					1.0	-
Electrical Inspector III	9.0	-					9.0	-
Residential Building Inspector, Supervisor	1.0	-					1.0	-
Building, Plumbing, Mechanical Inspector III	7.0	-					7.0	-
Total	29.0	-	-	-	-	-	29.0	-
Planning								
Director of Planning	1.0	-					1.0	-
Senior Planner	1.0	-	1.0		1.0		2.0	-
Administrative Assistant	1.0	-					1.0	-
Secretary	1.0	-					1.0	-
Total	4.0	-	1.0	-	1.0	-	5.0	-
Cooperative Extension								
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	-
Urban Forester	1.0	-					1.0	-
Steward	1.0	-					1.0	-
Total	12.0	-	-	-	-	-	12.0	-
Soil Conservation								
District Coordinator	1.0	-					1.0	-
Soil Conservation Technician	1.0	-					1.0	-
Total	2.0	-	-	-	-	-	2.0	-
Public Health								
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	16.1	-	0.3		0.3		16.4	-

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Public Health (continued)								
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	1.0					0.5	1.0
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	4.0	-					4.0	-
Public Health Nurse II	15.0	0.6					15.0	0.6
Public Health Nurse I	1.6	-					1.6	-
Public Health Educator II	1.0	-					1.0	-
Public Health Educator Specialist	1.5	-	1.0		1.0		2.5	-
Licensed Practitioner Nurse II	2.0	-					2.0	-
Nutritionist III - WIC Director	1.0	-					1.0	-
Nutritionist II	1.0	-					1.0	-
Nutritionist I	2.0	-					2.0	-
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)	1.0	0.7					1.0	0.7
Foreign Language Interpreter	7.0	-					7.0	-
Environmental Health Director I	1.0	-					1.0	-
Environmental Health Supervisor II	1.0	-					1.0	-
Environmental Health Supervisor I	1.0	-					1.0	-
Environmental Health Program Specialist	3.0	-	2.0		1.0		4.0	-
Environmental Health Specialist	11.6	-					11.6	-
Office Assistant IV	1.0	-					1.0	-
Total	94.8	2.7	3.3	-	2.3	-	97.1	2.7
Social Services								
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	-
Accounting Technician I	0.7	0.3	1.0	(0.3)	1.0	(0.3)	1.7	(0.0)
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	0.5					10.0	0.5
Social Worker III - IAT	20.0	-					20.0	-
Social Worker II	18.0	0.8	2.0		2.0		20.0	0.8
Income Maintenance Supervisor II	7.0	-					7.0	-
Income Maintenance Investigator II	2.0	-					2.0	-
Income Maintenance Caseworker III	6.0	-					6.0	-
Income Maintenance Caseworker II	45.0	1.4	2.0		1.0		46.0	1.4
Income Maintenance Technician	1.0	0.4					1.0	0.4
Foreign Language Interpreter II			1.0				-	-

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
<u>Social Services (continued)</u>								
Foreign Language Interpreter	1.0	0.2	1.0	(0.4)			1.0	0.2
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	8.6	-	1.0		1.0		9.6	-
Processing Assistant III	18.0	1.4	1.0	(0.6)	1.0	(0.7)	19.0	0.7
Receptionist	-	0.4					-	0.4
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	2.0	-					2.0	-
Public Health Nurse I	-	0.3					-	0.3
Youth Program Assistant II	1.0	-					1.0	-
Human Resource Aide	1.0	0.1					1.0	0.1
Total	187.3	6.8	9.0	(1.3)	6.0	(1.0)	193.3	5.8
<u>Transportation and Nutrition</u>								
Director of Senior Services	1.0	-					1.0	-
Associate Director	0.3	-					0.3	-
Transportation Coordinator	0.7	-					0.7	-
Billing Services Representative	1.0	-					1.0	-
Trans/Nutr-Program Assist-Bilingual	1.0	-					1.0	-
Driver	6.7	12.6		0.3		0.3	6.7	12.9
Dispatcher	1.0	-					1.0	-
Scheduler	1.0	-					1.0	-
Nutrition Coordinator	1.0	-					1.0	-
Nutrition Assistant	1.0	-					1.0	-
Site Manager	2.5	-					2.5	-
Office Support II	-	0.2					-	0.2
Total	17.2	12.8	-	0.3	-	0.3	17.2	13.1
<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 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	-

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Library (continued)								
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 - Reference Services	6.0	-					6.0	-
Library Assistant III/ILL - Reference (Main)	1.0	-					1.0	-
Library Assistant III (RPT)	0.8	-					0.8	-
Library Assistant III (PT's)	-	2.3					-	2.3
Security Guards (PT's)	-	0.6					-	0.6
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	5.0	-					5.0	-
Library Assistant II - Circulation	6.0	-					6.0	-
Library Assistant II - Public Service	3.0	-	1.0				3.0	-
Library Assistant II - Public Service (RPT)	0.5	-					0.5	-
Library Assistant II - Technical Services	2.0	-					2.0	-
Library Assistant II (RPT)	1.5	-					1.5	-
Library Assistant II (PT's)	-	7.4					-	7.4
Library Assistant I (PT's)	-	0.4					-	0.4
Library Assistant I - Courier (PT's)	-	0.4					-	0.4
Library Assistant I - Technical	1.0	-					1.0	-
Automation Specialist	-	0.4					-	0.4
Library Clerk I (PT's)	-	0.2					-	0.2
Total	52.8	11.7	1.0	-	-	-	52.8	11.7
Parks and Recreation								
Park Director	1.0	-					1.0	-
Park Superintendent	1.0	-					1.0	-
Superintendent of Parks (JHPark, FT-34% of FY06)	1.0	-					1.0	-
Recreation Supervisor	1.0	-					1.0	-
Administrative Assistant	1.0	-					1.0	-
Accounting Clerk	1.0	-					1.0	-
Clerk	1.0	-					1.0	-
Park Maint Supervisor	-	-	1.0		1.0		1.0	-
Park Maint Mech/Crewleader	1.0	-					1.0	-
Park Attendant	1.0	2.0					1.0	2.0
Park Attendant (50% of FY07)	1.0	-	1.0		1.0		2.0	-
Park Maint Mechanic	2.0	-					2.0	-
Park Ranger I	2.0	-					2.0	-
Park Ranger II	2.0	-					2.0	-
Camp Store Manager	-	0.5					-	0.5
Campground Manager	-	0.5					-	0.5
Head Lifeguard	-	0.1					-	0.1
Lifeguard	-	1.5					-	1.5
Miniature Golf Attendant	-	0.3					-	0.3
Office Attendant	-	0.6					-	0.6
Pedal Boat Attendant	-	1.0					-	1.0
Pontoon Boat Operator	-	0.2					-	0.2
Seasonal Maint. Mechanic	-	1.2					-	1.2
Seasonal Park Mechanic	-	0.2					-	0.2
Seasonal Park Ranger	-	0.4					-	0.4
Security Guard	-	0.9					-	0.9
Total	16.0	9.4	2.0	-	2.0	-	18.0	9.4

Continued on next page.

Positions by Class Title

	FY2006		FY2007		FY2007		FY2007 Total	
	Current		Requested New		Adopted (and		Adopted (and	
	Authorized		Positions		Recommended)		Recommended)	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Stormwater								
Assistant to the County Manager	0.3	-					0.3	-
Constructor Inspector	-	-	1.0				-	-
Stormwater Administrator	-	-	1.0				-	-
Stormwater Engineer	1.0	-					1.0	-
Total	1.3	-	2.0	-	-	-	1.3	-
Public Works								
Water & Sewer Fund								
Assistant to the County Manager	0.5	-					0.5	-
Director, Public Works	0.9	-					0.9	-
Deputy Director, Public Works	1.0	-					1.0	-
Assistant Director, WW, SW	0.9	-					0.9	-
Engineering Technician	2.0	-					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	4.0	-					4.0	-
Assistant Director, Water	1.0	0.1					1.0	0.1
Assistant Director, Infrastructure and Environment	1.0	-					1.0	-
CIP Construction Manager	1.0	-	1.0		1.0		2.0	-
Construction Inspector IV Coordinator	1.0	-					1.0	-
Construction Inspector III	1.0	-					1.0	-
Construction Inspector II	6.0	-					6.0	-
Water Superintendent	1.0	-					1.0	-
Treatment Plant Superintendent	1.0	-					1.0	-
Collection Superintendent	1.0	-					1.0	-
Engineering Assistant	2.0	-					2.0	-
Field Supervisor	2.0	-					2.0	-
Laboratory Coordinator	1.0	-					1.0	-
Laboratory Technician	2.0	-					2.0	-
Treatment Plant Operator IV	2.0	0.2					2.0	0.2
Treatment Plant Operator III	1.0	-					1.0	-
Treatment Plant Operator II	1.0	-					1.0	-
Treatment Plant Operator I	1.0	-					1.0	-
Mechanic III - Crewleader	1.0	-					1.0	-
Mechanic II - Crewleader	10.0	-					10.0	-
Mechanic II	11.0	-					11.0	-
Mechanic I	17.0	-					17.0	-
Meter Technician	10.0	-					10.0	-
Total	92.9	0.3	1.0	-	1.0	-	93.9	0.3
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	-
Landfill Operations Specialist	1.0	-					1.0	-

Continued on next page.

Positions by Class Title

	FY2006 Current Authorized		FY2007 Requested New Positions		FY2007 Adopted (and Recommended)		FY2007 Total Adopted (and Recommended)	
	<u>FT/RPT</u>	<u>PT</u>	<u>FT/RPT</u>	<u>PT</u>	<u>FT/RPT</u>	<u>PT</u>	<u>FT/RPT</u>	<u>PT</u>
Equipment Operator II	5.0	-					5.0	-
Equipment Operator I	3.0	-					3.0	-
Scale Operator	1.0	0.5					1.0	0.5
General Utility Worker	-	7.3					-	7.3
Total	<u>13.8</u>	<u>7.8</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13.8</u>	<u>7.8</u>
Total FT/RPT and PT	<u>915.0</u>	<u>63.2</u>	<u>29.3</u>	<u>(1.1)</u>	<u>17.3</u>	<u>(0.7)</u>	<u>932.3</u>	<u>62.5</u>
Total FTE		<u>978.2</u>		<u>28.3</u>		<u>16.6</u>		<u>994.8</u>

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	41400	Tax Administration	5510	GIS/CAMA software	This software will allow integration between the GIS and CAMA software the County is currently using. With this software reports can be viewed graphically.	1	50,000	No	50,000	-	-
			5510 Total						50,000	-	-
10	41400	Tax Administration	5540	Truck	To replace 3 vehicles (8-01,11-00,2-98) with 3 compact extended cabs per Barry Wyatt due to high mileage and mechanical issues.	3	14,000	Yes	42,000	42,000	-
			5540 Total						42,000	42,000	-
			Grand Total						92,000	42,000	-

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
10	542100	Information Systems	5510	AS400 and Mirror Software for Data	The current AS400 is 9 years old.	1	175,000	No	175,000	175,000	175,000
10	542100	Information systems	5510	Raid Drives for Hatachi SAN	Currently we are running out of space on our SAN (Storage Area Network). With the implementation of the imaging system and continued use of PDF files we will be completely out of space before year end. With the raid drives in the SAN we would be better able to serve needs of space from all departments.	1	150,000	No	150,000	150,000	150,000
10	542200	IS/GIS	5510	GPS Unit to collect Digital data for mapping. The current one is in desperate need of repair	GPS unit to collect digital land data. Used to collect data on roads, lakes, fire hydrants, water lines and other digital data. The current one is in desperate need of repair.	1	7,000	No	7,000	7,000	7,000
10	542109	IS/Phones	5510	Phone connectivity for connections to Library and BOE	Phone Shelf used to connect BOE at the Library to the County network	1	30,000	No	30,000	30,000	30,000
10	542100	IS/GIS	5510	Replacement Servers	4 servers are reaching the end of their life this year. (Fixed Asset, DC3, GW1 and GS10)	4	9,000	Yes	36,000	36,000	36,000
10	542100	Information Systems	5510	Radios used for wireless connection of Public Works, Patton Ave, and Fire Service to Courthouse county network	Our current wireless radios are 9 years old and are at their end of life. We connect to Board of Elections, Fire service and Patton Ave with these radios. We have had several failures on these in the last few months. Without them none of these departments could be part of the county network. 2 radios are required for each point of connection.	6	9,000	Yes	54,000	54,000	54,000
				5510 Total					452,000	452,000	452,000
				Grand Total					452,000	452,000	452,000

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
10	542623	General Services	5540	Replacement of vehicle 01-94	Current 2 wheel drive compact truck will have approximately 130,000 miles when replaced. Due to nature of work of installing street signs, a 4 wheel drive vehicle is needed.	1	18,200	Yes	18,200	18,200	18,200
			5540 Total						18,200	18,200	18,200
10	542620	General Services	5550	Government Center Boiler Replacement	Boiler replacement	1	184,000	Yes	184,000	184,000	184,000
			5550 Total						184,000	184,000	184,000
10	542620	General Services	5580	Government Center Balcony Repairs and Resurfacing	The existing balcony is 34 years old, seven concrete slabs have sunk and are a trip hazard. Other areas have numerous cracks and the surface is extremely slick during rains. This project will provide for necessary repairs and application of a skid-resistant coating; both improving the safety and appearance.	1	72,000	Yes	72,000	72,000	72,000
10	542620	General Services	5580	Government Center Balcony Handrail Replacement	The existing handrails do not meet current building codes for closer picket spacing. Current spacing allows children to climb through them and creates and liability issue for the County. In addition, many areas have rusted through all around the building.	1	90,000	Yes	90,000	90,000	90,000
10	542620	General Services	5580	Historic Courthouse Courtroom Plaster and Ceiling Repairs	The 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	45,000	No	45,000	45,000	45,000
10	542620	General Services	5580	Historic Post Office Parking Lot Reconfiguration for Additional Accessible Parking	With the closure of the drive-up window, the drive-thru area needs to be removed and the accessible parking area reconfigured to provide two additional accessible parking spaces.	1	40,000	Yes	40,000	40,000	40,000
10	542620	General Services	5580	Clerk of Court Card Access	The Clerk of Court has requested four additional card readers for two doors accessing their area in the Judicial Center to ensure a higher level of security due to the high volume of cash they handle.	1	8,030	No	8,030	8,030	8,030

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	542620	General Services	5580	Video Way-Finding System-Judicial Center	The Judicial Center has eight courtrooms that are scheduled differently each day. This system will allow the Sheriff's personnel to enter court schedules into a computer each morning and the information will be displayed on video screens in the lobby and on each floor. Currently, unsightly paper signs are posted to direct people to the appropriate courtroom.	1	31,400	No	31,400	-	-
10	542620	General Services	5580	Union Village Carpet Replacement	Carpet replacement	1	306,000	Yes	306,000	306,000	306,000
			5580 Total						592,430	561,030	561,030
			Grand Total						794,630	763,230	763,230

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	543128	UC Sheriff's Office	5510	Pass thru multi-functional evidence lockers.	Due to expansion of evidence room these wall mounted lockers are necessary to secure all types of evidence seized by officers that will be processed in and stored within the evidence room.	2	8,260	No	16,520	16,520	16,520
10	543128	UC Sheriff's Office	5510	Pass thru multi-functional evidence lockers.	Due to expansion of evidence room these wall mounted lockers are necessary to secure all types of evidence seized by officers that will be processed in and stored within the evidence room.	3	6,906	No	20,718	20,718	20,718
10	543128	UC Sheriff's Office	5510	(1) moveable storage system on guide wheels used to store evidence.	Due to expansion of evidence room this shelving system will integrate with existing shelving currently used to store court ordered evidence until a disposition has been reached and ordered by the courts.	1	25,000	No	25,000	25,000	25,000
10	543128	UC Sheriff's Office	5510	Barcoding evidence management system.	Due to expansion of evidence room this system provides immediate access to information and maintains an electronic chain of custody log from initial seizure to evidence room storage to insure integrity of all evidence for prosecution and disposal purposes. This systems allows evidence submissions and storage to be streamlined from the field saving valuable time associated with the processing of evidence.	1	15,000	No	15,000	15,000	15,000
			5510 Total						77,238	77,238	77,238
10	543128	UC Sheriff's Office	5580	Mobile Classrooms utilized for training purposes.	The current training room will be incorporated into the requested evidence room expansion in this budget cycle. Evidence room expansion will result in the loss of our current training room. Because of mandated in-service training as well as other internal functions additional space will be needed in order to fulfill these requirements.	2	25,000	No	50,000	-	-
			5580 Total						50,000	-	-
			Grand Total						127,238	77,238	77,238

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace ment? Yes/No	Requested	Recom- mended	Adopted
10	543130-1050	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 replacement vehicles requested is 21.	Current Sheriff's Office vehicles identified by the county garage as the "worst of the worst" will be replaced.	18.25	24,500	Yes	447,125	447,125	447,125
10	543130-1050	UC Sheriff's Office	5540	(4) Additional Police Package 4-Door Six Passenger Sedans.	These vehicles will be assigned to the (4) additional patrol officers being requested.	4	24,500	No	196,000	98,000	98,000
			5540 Total						643,125	545,125	545,125
10	543130-1050	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, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is about 4 years.	18.25	8,500	Yes	155,125	155,125	155,125
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	30,000
10	543130-1050	UC Sheriff's Office	5550	(4) Mobile Data Computers for Sheriff's Office Patrol Vehicles that will be assigned to the (4) additional patrol officers request.	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is about 4 years.	4	8,500	No	68,000	34,000	34,000
10	543130-1050	UC Sheriff's Office	5550	(4) Digital In-Car Camera Systems for patrol officers	(4) Digital In-Car Camera Systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	4	6,000	No	48,000	24,000	24,000
			5550 Total						301,125	243,125	243,125
			Grand Total						944,250	788,250	788,250

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
10	543130-1053	UC Sheriff's Office Weddington Contract Officers	5540	25 % of the cost of a replacement Police Package 4-Door Six Passenger Sedan. Estimated cost of 6,125 X (3) vehicles.	25 % of the cost of a replacement vehicle per officer. The amount is budgeted each year in order to permit replacement of each contract position; vehicle every 4 years (expected useful life of the vehicle).	75%	24,500	Yes	18,375	18,375	18,375
			5540 Total						18,375	18,375	18,375
10	543130-1053	UC Sheriff's Office Weddington Contract Officers	5550	25 % of the cost of a replacement Mobile Data Computer for Sheriff's Office Patrol Vehicles. Estimated cost of 2,125 X (3) vehicles.	These computers allow patrol officers to check vehicle registration, driver reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is about 4 years.	75%	8,500	Yes	6,375	6,375	6,375
10	543130-1053	UC Sheriff's Office Weddington Contract Officers	5550	25 % of the cost of a replacement Digital In-Car Camera System. Estimated cost of 1,500 X (3) vehicles.	25 % of the cost of a replacement Digital In-Car camera systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	75%	6,000	Yes	4,500	4,500	4,500
			5550 Total						10,875	10,875	10,875
			Grand Total						29,250	29,250	29,250

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
10	543130-1054	UC Sheriff's Office Marvin Contract Officer	5540	25 % of the cost of a replacement Police Package 4-Door Six Passenger Sedan. Estimated cost of 6,125 X (1) vehicle.	25 % of the cost of a replacement vehicle per officer. The amount is budgeted each year in order to permit replacement of each contract position's vehicle every 4 years (expected useful life of the vehicle).	25%	24,500	Yes	6,125	6,125	6,125
			5540 Total						6,125	6,125	6,125
10	543130-1054	UC Sheriff's Office Marvin Contract Officer	5550	25 % of the cost of a replacement Mobile Data Computer for Sheriff's Office Patrol Vehicles. Estimated cost of 2,125 X (1) vehicles.	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is about 4 years.	25%	8,500	Yes	2,125	2,125	2,125
10	543130-1054	UC Sheriff's Office Marvin Contract Officer	5550	25 % of the cost of a replacement Digital In-Car Camera System. Estimated cost of 1,500 X (1) vehicles.	25 % of the cost of a replacement Digital In-Car camera systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	25%	6,000	Yes	1,500	1,500	1,500
			5550 Total						3,625	3,625	3,625
			Grand Total						9,750	9,750	9,750

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
10	543130-1055	UC Sheriff's Office Lake Park Contract Officer	5540	25 % of the cost of a replacement Police Package 4-Door Six Passenger Sedan. Estimated cost of 6,125 X (1) vehicle.	25 % of the cost of a replacement vehicle per officer. The amount is budgeted each year in order to permit replacement of each contract position's vehicle every 4 years (expected useful life of the vehicle).	25%	24,500	Yes	6,125	6,125	6,125
			5540 Total						6,125	6,125	6,125
10	543130-1055	UC Sheriff's Office Lake Park Contract Officer	5550	25 % of the cost of a replacement Mobile Data Computer for Sheriff's Office Patrol Vehicles. Estimated cost of 2,125 X (1) vehicle.	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is about 4 years.	25%	8,500	Yes	2,125	2,125	2,125
10	543130-1055	UC Sheriff's Office Lake Park Contract Officer	5550	25 % of the cost of a replacement Digital In-Car Camera System. Estimated cost of 1,500 X (1) vehicle.	25 % of the cost of a replacement Digital In-Car camera systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	25%	6,000	Yes	1,500	1,500	1,500
			5550 Total						3,625	3,625	3,625
			Grand Total						9,750	9,750	9,750

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	543130-1056	UC Sheriff's Office Indian Trail Contract Officers	5540	25 % of the cost of a replacement Police Package 4-Door Six Passenger Sedan. Estimated cost of 6,125 X (6) vehicles.	25 % of the cost of a replacement vehicle per officer. The amount is budgeted each year in order to permit replacement of each contract position's vehicle every 4 years (expected useful life of the vehicle).	150%	24,500	Yes	36,750	36,750	36,750
			5540 Total						36,750	36,750	36,750
10	543130-1056	UC Sheriff's Office Indian Trail Contract Officers	5550	25 % of the cost of a replacement Mobile Data Computer for Sheriff's Office Patrol Vehicles. Estimated cost of 2,125 X (6) vehicles.	These computers allow patrol officers to check vehicle registration, driver information, and eventually incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer. With normal wear and tear and advances in technology, it is imperative these units be rotated out as the vehicle is replaced. Average life of an MDC is about 4 years.	150%	8,500	Yes	12,750	12,750	12,750
10	543130-1056	UC Sheriff's Office Indian Trail Contract Officers	5550	25 % of the cost of a replacement Digital In-Car Camera System. Estimated cost of 1,500 X (6) vehicles.	25 % of the cost of a replacement Digital In-Car camera systems which allows officers to record traffic stops in a digital format for use in court cases, IA Investigations, etc.	150%	6,000	Yes	9,000	9,000	9,000
			5550 Total						21,750	21,750	21,750
			Grand Total						58,500	58,500	58,500

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	543135	UC Sheriff's Jail	5540	(1) one ton Super Cargo Extended Length Diesel Transport Van to be utilized along with a slide-in prisoner transport van cell.	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.	1	23,107	Yes	23,107	23,107	23,107
10	543135	UC Sheriff's Jail	5540	(1) one 3/4 ton Cargo Diesel Transport Van to be utilized along with a slide-in prisoner transport van cell.	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.	1	19,500	Yes	19,500	19,500	19,500
			5540 Total						42,607	42,607	42,607
10	543135	UC Sheriff's Jail	5550	(2) Slide-in prisoner transport van cells.	These units allow jail staff to conduct multiple prisoner transports, moving males, females and mental commitments at the same time while meeting state standards.	2	8,000	No	16,000	16,000	16,000
			5550 Total						16,000	16,000	16,000
			Grand Total						58,607	58,607	58,607

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	543300-1101	Emergency Management	5450	Full Size SUV	Vehicle No 75-00 has over 127,000 miles on it and needs to be replaced.	1	23,250	Yes	23,250	23,250	23,250
			5540 Total				23,250		23,250	23,250	23,250
			Grand Total				23,250		23,250	23,250	23,250

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#28-00 (108,134 mileage); V#31-00 (110,013 mileage); V#29-00 (103,442 mileage)	3	13,900	Yes	41,700	41,700	41,700
			5540 Total						41,700	41,700	41,700
			Grand Total						41,700	41,700	41,700

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	551154-1390	Environmental Health	5540	1/2 Ton Super Cab Truck	Vehicle for use by the new proposed Environmental Health Specialist	1	17,200	No	17,200	11,800	11,800
10	551154-1390	Environmental Health	5540	1/2 Ton Super Cab Truck	Vehicle for use by the new proposed Environmental Health Specialist	1	17,200	No	17,200	-	-
			5540 Total						34,400	11,800	11,800
10	551150-1334	Dental	5550	X-Ray Film Processor/Developer	Current x-ray film processor/developer was purchased used (7 years) and beginning to need frequent parts and repair	1	5,100	Yes	5,100	5,100	5,100
			5550 Total						5,100	5,100	5,100
			Grand Total						39,500	16,900	16,900

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	Records Management Server	The IT department recommends that in order to successfully implement our imaging system for records management, a separate Microsoft Sequel (software) server is needed. These are vital records that we will be storing and will need to be backed up on a regular basis. Please note that this server was requested and funded in the FY0506 budget. The records management system purchased by the IT dept was delayed in being installed and implemented. So, the need for an appropriate records management server has also been delayed. In addition, the IT dept. (Carl Lucas) has advised DSS that the file server for the agency needs replacement as warranty coverage has expired. IT has recommended purchase of the replacement file server in the current fiscal year with the capital funds appropriated for FY0506. (50% Federal reimbursement)	1	12,000	No	12,000	-	-
			5510 Total						12,000	-	-
			Grand Total						12,000	-	-

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
10	558100-1680	Transportation	5540	7 passenger minivan	To replace CO# 01-03,44-03	2	25,000	Yes	50,000	50,000	50,000
10	558100-1680	Transportation	5540	Lift equipped conversion vans	To replace CO# 45-02, 64-01,43-03	3	33,041	Yes	99,123	99,123	99,123
10	558100-1680	Transportation	5540	13 passenger conversion van	To replace COZ# 63-01	1	30,662	Yes	30,662	30,662	30,662
			5540 Total						179,785	179,785	179,785
			Grand Total						179,785	179,785	179,785

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace ment? Yes/No	Requested	Recom- mended	Adopted
10	561301	Parks and Recreation	5570	Rip Rap Spillway Bank to Dam	This item was identified during the September 2005 inspection of Cane Creek Dam. This item will reduce the erosion of the bank leading to the spillway. (500' L x 15' T)	1 job	30,000	Yes	30,000	30,000	30,000
10	561301	Parks and Recreation	5570	Repair to Low Water Valve on Lake's Riser	Currently the low water valve on the riser is inoperative. This does not allow for a steady stream of water to flow out of Cane Creek lake as required. Project will require a contractor to complete the project as laid out by NRCS (estimate only).	1 job	15,000	Yes	15,000	15,000	15,000
				5570 Total					45,000	45,000	45,000
				10-561301 Total					45,000	45,000	45,000
10	561371	Parks and Recreation	5570	Family Campground Lower Playground Replacement Project	This project will replace one of the two 25-year old playgrounds within the campground area. The new playground will be more accessible and meet new safety guidelines.	1 job	50,000	No	50,000	50,000	50,000
10	561371	Parks and Recreation	5570	Pave/Concrete Driveways, Walkpaths, and Picnic Sites to Cabins	This project will regrade the rutted gravel driveways and walkways to the cabins and picnic sites. The picnic sites will have concrete slabs constructed with ADA compliant picnic tables and grills. This will make all cabins and their cooking facilities accessible to all citizens.	1 job	36,000	No	36,000	36,000	36,000
10	561371	Parks and Recreation	5570	Replacement of Entrance Gate in Campground	In the spring/summer of 2006, the entrance to the campground will be rerouted to allow for a better entrance for large vehicular traffic. The 25-year old gate is due for replacement and this gate will allow for easy access after hours through an issued access card. The new entrance and gate will be developed on 4.94 acres of land purchased through the PARTF Grant during the last fiscal year.	1 job	20,500	No	20,500	20,500	20,500
				5570 Total					106,500	106,500	106,500
				10-561371 Total					106,500	106,500	106,500

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace ment? Yes/No	Requested	Recom- mended	Adopted
10	561372	Parks and Recreation	5570	Sidewalk at Fred Kirby Park	The construction of this sidewalk was part of the original contract between Union County and the person donating the property. This project has not been completed as required by the contract as of this date and should be completed as soon as possible.	1	9,500	No	9,500	9,500	9,500
10	561372	Parks and Recreation	5570	Small Playground for Fred Kirby Park	This project will add a small playground to Fred Kirby Park. Currently there is not a playground for kids to use while their siblings are playing soccer/baseball.	1	14,000	No	14,000	14,000	14,000
10	561372	Parks and Recreation	5570	Pave Current Walking Trail	Current walking trail is constructed of pit gravel and is very hard to maintain to meet ADA standards. This project will have the current 8' path paved to make it more accessible and easier to maintain.	1	36,000	No	36,000	36,000	36,000
				5570 Total					59,500	59,500	59,500
				10-561372 Total					59,500	59,500	59,500
10	561374	Parks and Recreation	5540	Full Size 4 X 4 Truck	This vehicle will be assigned to Jesse Helms Park and will be needed for the opening and closing of both Jesse Helms Park, Fred Kirby Park, and assistance at Cane Creek Park as needed.	1	20,000	No	20,000	-	-
10	561374	Parks and Recreation	5540 Total	Work/Utility Grounds Vehicle	This light utility vehicle will be used by the Park Attendant in maintaining the soccer complex at Jesse Helms Park. This vehicle is low-impact and will not damage the turf of the soccer fields while providing easy transportation for trash and debris removal around the complex. This vehicle will be used in both the passive and active areas.	1	10,300	No	20,000 10,300	- 10,300	- 10,300
10	561374	Parks and Recreation	5550	Compact Tractor with Front-End Loader and Belly Mower	This equipment will be used to mow the soccer fields and other grounds of the soccer complex, complete minor maintenance projects/repairs, move equipment from field to field, and assist in removal of large debris.	1	15,300	No	15,300	-	-
				5550 Total					25,600	10,300	10,300

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
10	561374	Parks and Recreation	5570	600 Feet of Chainlink Fence around cemetery at Jesse Helms Park	This fence will assist in protecting the CIVIL WAR ERA cemetery inside the boundaries of Jesse Helms Park from vandalism when the soccer complex is opened to the public. The land that the cemetery is on does not belong to the County and is deeded separately. However the County must be proactive in protecting this site. When the Homestead/Historic Site is built, further safeguards will be made.	1	15,000	No	15,000	15,000	15,000
			5570 Total						15,000	15,000	15,000
			10-561374 Total						60,600	25,300	25,300
			Grand Total						271,600	236,300	236,300

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace-ment? Yes/No	Requested	Recom-mended	Adopted
61	571185	PW-Water	5540	Half-ton pickup w/service body, 4x4, ext. cab, V6 or inline 5, ethanol capable	To be used by Water Supt. as repair vehicle for pump stations, tanks and other telemetry sites. Retiring #01-01 (112,000 miles) currently in poor condition.	1	32,000	Yes	32,000	32,000	32,000
61	571185	PW-Water	5540	Half-ton pickup, 4x4, ext. cab, V6 or Inline 5, ethanol capable	Replacement for #53-01 (90,000 miles) currently used with the AMR Mobile Collector	1	26,000	Yes	26,000	26,000	26,000
61	571185	PW-Water	5540	Half-ton pickup, 4x4, ext. cab, V6 or Inline 5, ethanol capable	To be used for the additional AMR Mobile Collector. Replaces #55-01	1	26,000	Yes	26,000	26,000	26,000
61	571185	PW-Water	5540	Half-ton pickup, 4x4, ext. cab, V6 or Inline 5, ethanol capable	To be used by inspectors. New Position last year with no 4x4 truck	1	26,000	No	26,000	26,000	26,000
61	571185	PW-Water	5540	Half-ton pickup, 4x4, ext. cab, V6 or Inline 5, ethanol capable	50/50 split with Sewer Div. To be used by CIP Construction Manager. New Position request for FY07	0.50	26,000	No	13,000	13,000	13,000
61	571185	PW-Water	5540	Half-ton pickup, 4x4, ext. cab, V6 or Inline 5, ethanol capable	To be used by AMR trouble shooter and maint. Tech. Replacement for #42-98 (124,000 miles) which is in poor condition. Currently used for meter reading and trouble shooting.	1	67,000	No	67,000	-	-
61	571185	PW-Water	5540	33,000 GVWR cab & chassis w/22 foot rollback bed	To be used for carrying trencher into limited space areas like cul-de-sacs where standard truck and trailer have trouble maneuvering.	1	83,000	No	41,500	-	-
61	571185	PW-Water	5540	Tandem dump truck- 56,000 GVWR	50/50 split with Sewer Div. Our 1 and 2 ton dump trucks have to make more trips when we have large volumes of rock and dirt to handle. Less trucks and fewer personnel to haul same volume.	0.50					
				5540 Total			312,000		257,500	149,000	149,000
61	571185	PW-Water	5550	Trencher/backhoe	Replacement for #44-99. This trencher is worn out and will need repair and down time to continue use.	1	60,000	Yes	60,000	60,000	60,000
61	571185	PW-Water	5550	Trailer, 6-ton	Replacement for # 35-95 (12-ton) which needs flooring and axle repairs	1	5,200	Yes	5,200	5,200	5,200
61	571185	PW-Water	5550	Skid Steer Loader	Use with concrete breaker and bucket for repairs under driveways and sidewalks. Would not require as many personnel on a crew and would also help in overtime situations	1	31,000	No	31,000	-	-
61	571185	PW-Water	5550	Backhoe, rubber tire, small w/4 in 1 bucket	To be used with other equipment such as directional bore, skid steer and smaller jobs. Less expense than the replacement of a trencher.	1	39,000	No	39,000	-	-

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
61	571185	PW-Water	5550	Dump trailer, 28 foot	To be pulled with our present Peterbuilt road tractor which has "wet pack" for operation.	1	41,000	No	41,000	-	-
61	571185	PW-Water	5550	Attachment, Concrete breaker for skid steer loader.	To be used for removing concrete driveways and sidewalks in conflict with line repairs. Will be used with existing loader maintained by Sewer Dept.	1	10,000	No	10,000	10,000	10,000
			5550 Total				186,200		186,200	75,200	75,200
			61-571185 Total						443,700	224,200	224,200

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
61	571186	PW - Sewer	5540	Truck - 1/2 Ton, 4x4, extended cab	These are replacement trucks for high mileage trucks. These replacements have been coordinated with the Garage. The trucks are needed to continue providing current levels of service in the field. Trucks currently scheduled for replacement are 19-96 (WWTP Truck)/ 137,154 miles, 21-99 /91,170 miles, 49-99/100,958 miles.	3	26,000	Yes	78,000	78,000	11,500
61	571186	PW - Sewer	5540	Truck - 1/2 Ton, 4x4, extended cab	50/50 split with Water. This truck will be used by the "new" Construction Manager. Field observation and direction is required for proper project management. There are approx 65 Capital Improvement Plan projects totaling and estimated \$232 MM proposed over the next 5 years alone that will require management.	0.50	26,000	No	13,000	13,000	92,000
61	571186	PW - Sewer	5540	Van - Sprinter Type - 3/4 ton	This van will be used to house, consolidate and protect both main-line and lateral sewer cameras. Due to the size of the van it is well suited for "subdivision work" which is most often space limited. Truck 23-96/126,995 miles is scheduled for replacement. Replacement has been coordinated with the Garage.	1	43,000	Yes	43,000	43,000	15,000
61	571186	PW - Sewer	5540	Tandem Dump Truck - 56,000 GVWR	50/50 split with Water Dept. The existing 1 & 2 Ton trucks have to make multiple trips when there are large volumes of rock and/or dirt to handle. Less trucks and personnel to haul same volume.	0.50	83,000	No	41,500	-	10,500
			5540 Total				178,000		175,500	134,000	5,500 25,000
61	571186	PW - Sewer	5550	Service Body	Service Body is needed for cab & chassis that was purchased through the FY06 Approved Budget however there were not adequate funds to purchase the service body. The service body is needed to provide a complete and functioning unit.	1	11,500	No	11,500	11,500	40,000

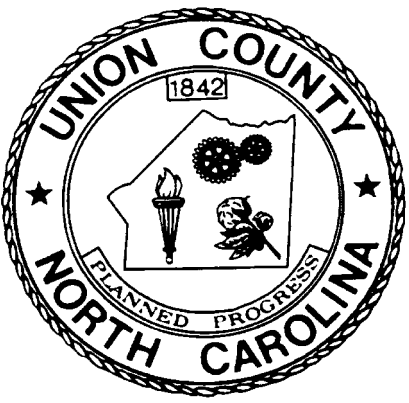
Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
61	571186	PW - Sewer	5550	Closed Circuit Television (CCTV) system.	This system will replace the system purchased in 1995 which, through time, has become antiquated. CCTV is vital to sewer operations and allows staff to look for and document defects, damage and illegal connections. Camera 3S5A100049 is scheduled to be replaced.	1	92,000	Yes	92,000	92,000	15,000
61	571186	PW - Sewer	5550	Closed Circuit Television (CCTV) system - lateral camera.	This equipment will replace 3 existing units that are currently out of service. The existing units have become costly to repair with reliability being marginal at best. Newer models are more rugged and allow staff to accurately locate laterals from ground level.	1	15,000	Yes	15,000	15,000	10,000
61	571186	PW - Sewer	5550	Zero turn radius commercial mower	This is a replacement mower for WWTP mower purchased around 1996. Grounds maintenance is a critical component of housekeeping and is a must for WWTP operations.	1	10,500	Yes	10,500	10,500	6,900
61	571186	PW - Sewer	5550	Rotary compressor	This equipment is a heavy duty and high volume compressor to replace the existing Crooked Creek WWTP compressor. Continuous air supply is needed for tertiary filter operation and chemical feed system. The current system is approaching the end of it's useful life.	1	5,500	Yes	5,500	5,500	-
61	571186	PW - Sewer	5550	Positive Displacement (PD) Blower	To replace existing blowers at 12 Mile WWTP West Digester. Existing blowers are systematically failing - repair is not a cost effective option. These units are critical for day to day operations.	2	12,500	Yes	25,000	25,000	-
61	571186	PW - Sewer	5550	Easement Access Machine	This is a small track machine that is specifically designed to provide access to wet and/or obstructed right-of-ways for line cleaning and/or blockage removal. This machine will act as an extension of our jetting machines. Limited r-o-w access is a significant growing concern for UCPW staff.	1	40,000	No	40,000	40,000	-

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace- ment? Yes/No	Requested	Recom- mended	Adopted
61	571186	PW - Sewer	5550	Closed Circuit Television (CCTV) system - lateral camera.	This equipment will replace 3 existing units that are currently out of service. The existing units have become costly to repair with reliability being marginal at best. Newer models are more rugged and allow staff to accurately locate laterals from ground level.	1	15,000	Yes	15,000	15,000	-
61	571186	PW - Sewer	5550	ATV - 6 wheel	Replacement for ATV purchased around 1997. The existing machine is approaching the end of it's useful life. These machine are critical for r-o-w access for inspection, maintenance and repairs.	1	10,000	Yes	10,000	10,000	-
61	571186	PW - Sewer	5550	Skid Steer Power Rake	Attaches to existing skid steer. Needed by both Sewer and Water Divisions for landscaping after repairs, taps etc.	1	6,900	No	6,900	6,900	231,400
61	571186	PW - Sewer	5550	Side-boom bush hawg	Much needed to mow the increasing number of steep slopes along sewer r-o-w. Current equipment is not able to adequately mow all r-o-w sections. R-O-W maintenance is required by State rule.	1	40,000	Yes	40,000	-	-
61	571186	PW - Sewer	5550	10 foot bush hawg	To replace existing unit purchased around 1996. Existing unit is approaching the end of it's useful life. The unit is needed for r-ow maintenance which is required by State rule.	1	6,800	Yes	6,800	-	30,000
61	571186	PW - Sewer	5550	110 hp Tractor	To replace existing Ford 5610 Tractor. The 5610 is marginally sized to handle equipment needed to maintain r-o-w. The 5610 is approaching the end of it's useful life.	1	45,000	Yes	45,000	-	30,000
	571186	PW - Sewer	5550	Amphibious Argo (Swamp Buggy)	This equipment would be useful for accessing r-o-w under high water conditions for inspection purposes.	1	35,000	No	35,000	-	-
61	571186	PW - Sewer	5550	Track Loader w/ 4in 1 bucket.	Needed for remote r-o-w access and repair. Needed to load large diameter (heavy) pipe sections.	1	110,000	No	110,000	-	40,000
			5550 Total				455,700		468,200	231,400	35,000
											75,000

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replace ment? Yes/No	Requested	Recom- mended	Adopted
61	571186	PW - Sewer	5570	Privacy fencing at Pump Stations	Privacy fencing installed around high profile/traffic pump stations. Fencing will improve esthetics, customer relations and will promote a professional UCPW.	8	3,750	No	30,000	30,000	
			5570 total				3,750		30,000	30,000	#REF!
61	571186	PW - Sewer	5580	Paint Olde Sycamore WWTP	Surface preparation and industrial coating needed at the WWTP for protection against elements and sewer gases. This periodic maintenance item is necessary to extend the useful life of the WWTP.	1	40,000	No	40,000	40,000	
61	571186	PW - Sewer	5580	Paint Grassy Branch WWTP	Surface preparation and industrial coating needed at the WWTP for protection against elements and sewer gases. This periodic maintenance item is necessary to extend the useful life of the WWTP.	1	35,000	No	35,000	35,000	
			5580 Total				75,000		75,000	75,000	
			61-571186 Total						748,700	470,400	

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
66	547281	PW - Solid Waste	5540	Fullsize SUV - 4 dr, 4wd	To replace truck 44-97776,444 hard miles. Truck 44-97 is ready to retire, A 4 dr SUV better fits the needs of UCPW as a whole.	1	25,000	Y	25,000	25,000	25,000
			5540 Total				25,000		25,000	25,000	25,000
66	547281	PW - Solid Waste	5580	Resurface Transfer Station floor.	The existing floor is cracking and chipping. Rebar is exposed in a number of places. Repair is necessary to prevent further deterioration, equipment damage and the potential for personal injury.	1	85,000	Y	85,000	85,000	85,000
			5580 Total				85,000		85,000	85,000	85,000
			66-547281 Total						110,000	110,000	110,000

Fd	Dept (Project) Code	Department Name	Object	Description of Capital Item	Justification for Request	Quantity	Cost /Item	Replacement? Yes/No	Requested	Recommended	Adopted
68	549101	Stormwater	5540	Extended Cab 4 X 4	Inspection of Stormwater management facilities	1	25,000	No	24,000	24,000	24,000
			5540 Total						24,000	24,000	24,000
			68-549101 Total						24,000	24,000	24,000



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		Dept. No.	Page	Department and Agency Summaries		Dept. No.	Page
General Fund							
Nondepartmental Revenues							
Ad Valorem - Current		101	1				
Ad Valorem - Current Miscellaneous		101	1				
Ad Valorem - Prior		102	1				
Ad Valorem - Prior Miscellaneous		102	1				
Ad Valorem - Prior Written Off		103	1				
Local Option Sales Taxes		230	1				
Other Taxes & Licenses		240, 252	1,2				
Intergovernmental - Nondepartmental		251, 261	1,2				
General Government							
Board of Commissioners		401	2				
Central Administration		405	2				
County Dues and Memberships		406	3				
Internal Audit		407	3				
Legal		408	4				
Personnel		409	4				
Finance		413	5				
Tax Administration - Assessment		414	6				
Tax Administration - Collection		415	7				
Court Facilities		416	8				
Elections		417	8				
Register of Deeds		418	10				
Information Technology		421	11				
GIS Department		422	11				
General Services - Purchasing		424	12				
General Services - Garage		425	13				
Facilities - Courthouse & Road Signs		426	13				
Public Safety							
Law Enforcement		431	15				
Communications		432	23				
Homeland Security		433	24				
Fire Services		434	25				
Inspections		435	26				
Medical Examiner		436	27				
Emergency Medical Services		437	27				
Animal Control		438	28				
Juvenile Detention		439	29				
American Red Cross		440	29				
Economic & Physical Development							
Planning		491	29				
Economic Development		492	30				
General Fund (continued)							
Economic & Physical Development (continued)							
Downtown Monroe		493	30				
Cooperative Extension		495	30				
Soil Conservation		496	32				
Forest Management		497	33				
Community Development		498	33				
Human Services							
Public Health		511	33				
Mental Health		520	52				
Social Services		531	52				
Other Human Services		560	57				
United Family Services		566	57				
Community Health Service of Union County		567	57				
Charlotte Area Transit System (CATS)		569	57				
JCPC - Juvenile Crime Prevention Council		570	57				
JCPC - Positive Impact		571	58				
Disproportionate Minority		573	58				
JCPC - Union County Group Homes		575	58				
JCPC - Community Support Services		578	58				
Turning Point		580	59				
Nutrition Services		581	59				
Veterans' Services		582	60				
UDI (Sheltered Workshop)		583	61				
Community Shelter		584	61				
Community Action		585	61				
Council on Aging		586	61				
Transportation		587	61				
Union Regional Medical Center		588	62				
Criminal Justice Partnership		589	62				
Education							
Schools - Current Expenses		591	62				
Schools - Capital Outlay		592	63				
Schools - Debt Services		592	63				
Education Planning		595	63				
Community College		597	63				
Community College - Operations		598	63				
Literacy Council		599	64				
Cultural and Recreational							
Library		611	64				
Parks and Recreation		613	65				
Arts Council		614	69				

Department and Agency Summaries	Dept. No.	Page	Department and Agency Summaries	Dept. No.	Page
General Fund (continued)					
Cultural and Recreational (continued)					
Historical Properties	615	69			
A. Jackson Historical Foundation	619	69			
School Debt Service					
School Debt Service (miscellaneous)	911	69			
Debt Service					
General Debt Service (miscellaneous)	912	69			
Budgetary					
Contingency	920	70			
Nondepartmental	930	70			
CIP Capital Transfer	980	70			
Fund Balance Appropriated	991	70			
Emergency Telephone System Fund					
Emergency Telephone System	432	70			
Nondepartmental	930	71			
Fund Balance Appropriated	991	71			
Proprietary Funds					
Water and Sewer Fund					
Water and Sewer Operations	711	72			
Water Debt Service	913	76			
Sewer Debt Service	914	76			
Water Sewer Debt Service - Revenue Bonds	915	76			
Nondepartmental	930	77			
Interfund Transfers	980	77			
Fund Balance Appropriated	991	77			
Solid Waste Fund					
Solid Waste	472	77			
Nondepartmental	930	80			
Interfund Transfers	980	80			
Fund Balance Appropriated	991	80			
Stormwater Fund					
Stormwater	491	80			
Nondepartmental	930	81			
Fund Balance Appropriated	991	81			

Union County, NC - FY2007 Budget Worksheet 6-19-2006

Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
1	General Fund												
2													
3	10410100	4110		AD VALOREM TAXES	41	100	(63,009,414)	(71,693,031)	(71,693,031)	(72,449,775)	(78,646,340)	(78,646,340)	(89,607,260)
4	10410100	4111		AD VALOREM TAXES - AUTO	41	100	(6,324,107)	(6,678,000)	(6,678,000)	(7,156,156)	(7,620,599)	(7,620,599)	(8,682,679)
5	10410100	4120		AD VALOREM LATE LISTING	41	101	(90,227)	(100,700)	(100,700)	-	-	-	-
6	10410100	4130		ANIMAL TAXES	41	101	(11,385)	(11,000)	(11,000)	-	-	-	-
7	10410100	4140		AD VALOREM INTEREST	41	101	(198,304)	(210,940)	(210,940)	(206,000)	(214,000)	(214,000)	(214,000)
8	10410100	4141		AD VALOREM INTEREST - AUTO	41	101	(31,137)	(33,000)	(33,000)	(32,660)	(32,000)	(32,000)	(32,000)
9	10410100	4149		AD VALOREM OVERPAYMENTS	41	101	(4,661)	-	-	15,000	-	-	-
10							(69,669,236)	(78,726,671)	(78,726,671)	(79,829,591)	(86,512,939)	(86,512,939)	(98,535,939)
11	10410100	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	(261)	-	-	1,000	-	-	-
12							(261)	-	-	1,000	-	-	-
13	4						(69,669,497)	(78,726,671)	(78,726,671)	(79,828,591)	(86,512,939)	(86,512,939)	(98,535,939)
14	101						(69,669,497)	(78,726,671)	(78,726,671)	(79,828,591)	(86,512,939)	(86,512,939)	(98,535,939)
15													
16	10410200	4110		AD VALOREM TAXES	41	100	(946,987)	(1,060,000)	(1,060,000)	(979,783)	(1,078,400)	(1,078,400)	(1,078,400)
17	10410200	4111		AD VALOREM TAXES - AUTO	41	100	(449,781)	(450,000)	(450,000)	(531,184)	(580,700)	(580,700)	(580,700)
18	10410200	4120		AD VALOREM LATE LISTING	41	101	(4,571)	(5,000)	(5,000)	-	-	-	-
19	10410200	4130		ANIMAL TAXES	41	101	(383)	(500)	(500)	(360)	-	-	-
20	10410200	4140		AD VALOREM INTEREST	41	101	(124,813)	(145,220)	(145,220)	(134,944)	(145,000)	(145,000)	(145,000)
21	10410200	4141		AD VALOREM INTEREST - AUTO	41	101	(33,012)	(34,000)	(34,000)	(39,733)	(37,000)	(37,000)	(37,000)
22							(1,559,546)	(1,694,720)	(1,694,720)	(1,686,004)	(1,841,100)	(1,841,100)	(1,841,100)
23	4						(1,559,546)	(1,694,720)	(1,694,720)	(1,686,004)	(1,841,100)	(1,841,100)	(1,841,100)
24	102						(1,559,546)	(1,694,720)	(1,694,720)	(1,686,004)	(1,841,100)	(1,841,100)	(1,841,100)
25													
26	10410300	4111		AD VALOREM TAXES - AUTO	41	100	(62,960)	(30,000)	(30,000)	(24,458)	(24,000)	(24,000)	(24,000)
27							(62,960)	(30,000)	(30,000)	(24,458)	(24,000)	(24,000)	(24,000)
28	4						(62,960)	(30,000)	(30,000)	(24,458)	(24,000)	(24,000)	(24,000)
29	103						(62,960)	(30,000)	(30,000)	(24,458)	(24,000)	(24,000)	(24,000)
30													
31	10423000	4150		LOCAL SALES TAX-1 CENT	41	230	(10,154,326)	(25,016,175)	(25,016,175)	(27,604,503)	(30,778,409)	(30,778,409)	(34,639,409)
32	10423000	4151		LOCAL SALES TAX-1/2 CENT (40)	41	230	(5,080,690)	-	-	-	-	-	-
33	10423000	4152		LOCAL SALES TAX-1/2 CENT (42)	41	230	(5,043,394)	-	-	-	-	-	-
34	10423000	4153		LOCAL SALES TAX-1/2 CENT (44)	41	230	(4,572,339)	-	-	-	-	-	-
35							(24,850,750)	(25,016,175)	(25,016,175)	(27,604,503)	(30,778,409)	(30,778,409)	(34,639,409)
36	4						(24,850,750)	(25,016,175)	(25,016,175)	(27,604,503)	(30,778,409)	(30,778,409)	(34,639,409)
37	230						(24,850,750)	(25,016,175)	(25,016,175)	(27,604,503)	(30,778,409)	(30,778,409)	(34,639,409)
38													
39	10424000	4160		REAL PROP TRANSFER TAX (ROD)	41	240	(2,041,983)	(2,051,000)	(2,051,000)	(2,733,808)	(3,260,000)	(3,260,000)	(3,260,000)
40	10424000	4161		CABLE TV FRANCHISE FEE	41	240	(330,226)	(319,000)	(319,000)	(360,763)	(395,000)	(395,000)	(395,000)
41	10424000	4165		GROSS RECEIPTS RENTAL TAX	41	240	(49,039)	(50,000)	(50,000)	(54,076)	(61,000)	(61,000)	(61,000)
42							(2,421,248)	(2,420,000)	(2,420,000)	(3,148,647)	(3,716,000)	(3,716,000)	(3,716,000)
43	4						(2,421,248)	(2,420,000)	(2,420,000)	(3,148,647)	(3,716,000)	(3,716,000)	(3,716,000)
44	240						(2,421,248)	(2,420,000)	(2,420,000)	(3,148,647)	(3,716,000)	(3,716,000)	(3,716,000)
45													
46	10425100	4231		ABC PROF DISTR-MONROE URIG-SSR	42	251	(49,318)	(56,292)	(56,292)	(50,000)	(50,000)	(50,000)	(50,000)
47	10425100	4232		ABC PROF DISTR-WAXHAW URIG-SSR	42	251	-	-	-	(700)	-	-	-
48							(49,318)	(56,292)	(56,292)	(50,700)	(50,000)	(50,000)	(50,000)
49	4						(49,318)	(56,292)	(56,292)	(50,700)	(50,000)	(50,000)	(50,000)
50	251						(49,318)	(56,292)	(56,292)	(50,700)	(50,000)	(50,000)	(50,000)

Union County, NC - FY2007 Budget Worksheet													
Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
51													
52	10425200	4281		PYMT IN LIEU OF TAXES URIG-LSR	42	200	(7,773)	(8,125)	(8,125)	(6,051)	(6,000)	(6,000)	(6,000)
53					42		(7,773)	(8,125)	(8,125)	(6,051)	(6,000)	(6,000)	(6,000)
54		4					(7,773)	(8,125)	(8,125)	(6,051)	(6,000)	(6,000)	(6,000)
55	252						(7,773)	(8,125)	(8,125)	(6,051)	(6,000)	(6,000)	(6,000)
56													
57	10426100	4250		COURT FACILITIES FEES RIG-SSR	42	251	(243,271)	(238,000)	(238,000)	(266,513)	(246,000)	(246,000)	(246,000)
58					42		(243,271)	(238,000)	(238,000)	(266,513)	(246,000)	(246,000)	(246,000)
59		4					(243,271)	(238,000)	(238,000)	(266,513)	(246,000)	(246,000)	(246,000)
60	261						(243,271)	(238,000)	(238,000)	(266,513)	(246,000)	(246,000)	(246,000)
61													
62	10540100	5170		BOARD MEMBER COMPENSATION	51	1Sal	42,920	42,666	42,666	42,830	42,666	42,666	42,666
63	10540100	5128		TRAVEL ALLOWANCE	51	2Ben	35,888	35,750	35,750	35,888	35,750	35,750	35,750
64	10540100	5181		FICA CONTRIBUTIONS	51	2Ben	5,634	5,999	5,999	5,262	5,999	5,999	5,999
65	10540100	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	216	-	-	352	-	-	-
66	10540100	5183		HEALTH INSURANCE	51	3Ben	24,324	26,500	26,500	27,637	29,160	29,160	29,160
67	10540100	5187		DENTAL INSURANCE	51	3Ben	1,463	1,750	1,750	1,468	1,920	1,920	1,920
68					51		110,444	112,665	112,665	113,437	115,495	115,495	115,495
69	10540100	5220		FOOD AND PROVISIONS	52	0Supp	4,166	6,000	6,000	2,000	6,000	6,000	6,000
70	10540100	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	35	100	100	-	100	100	100
71	10540100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	5,821	10,000	10,000	5,300	10,000	10,000	10,000
72	10540100	5311		TRAVEL	52	1Trav	2,955	2,500	2,500	4,000	5,000	5,000	5,000
73	10540100	5312		TRAVEL SUBSISTENCE	52	1Trav	4,528	11,000	11,000	7,500	11,000	11,000	11,000
74	10540100	5395		EDUCATION EXPENSES	52	1Trav	3,415	6,000	6,000	5,000	6,000	6,000	6,000
75	10540100	5321		TELEPHONE AND COMMUNICATIONS	52	2Utl	461	1,500	1,500	800	1,500	1,500	1,500
76	10540100	5325		POSTAGE	52	2Utl	137	250	250	700	2,500	2,500	2,500
77	10540100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,370	1,500	1,500	1,500	1,500	1,500	1,500
78	10540100	5381		PROFESSIONAL SERVICES	52	4Prof	8,825	20,400	20,400	12,000	16,000	16,000	16,000
79	10540100	5382		LEGAL SERVICES	52	4Prof	102,623	60,000	142,376	125,000	100,000	100,000	100,000
80	10540100	5370		ADVERTISING/EMPL RECOGNITION	52	5OSrv	9,453	10,000	10,000	6,300	10,000	10,000	10,000
81	10540100	5491		DUES AND MEMBERSHIPS	52	5OSrv	93	200	200	-	200	200	200
82	10540100	5430		RENTAL OF EQUIPMENT	52	8Rent	9,271	11,700	11,700	12,000	12,000	12,000	12,000
83	10540100	5450		INSURANCE AND BONDING	52	9Insr	16,874	20,000	20,000	22,261	22,366	22,366	22,366
84					52		170,028	161,150	243,526	204,361	204,166	204,166	204,166
85		5					280,472	273,815	356,191	317,798	319,661	319,661	319,661
86	401						280,472	273,815	356,191	317,798	319,661	319,661	319,661
87													
88	10440500	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200	-	(15,000)	(15,000)	-	(15,000)	(15,000)	(15,000)
89					42		-	(15,000)	(15,000)	-	(15,000)	(15,000)	(15,000)
90		4					-	(15,000)	(15,000)	-	(15,000)	(15,000)	(15,000)
91	10540500	5121		SALARIES & WAGES	51	1Sal	397,709	550,591	358,729	357,040	452,660	452,660	452,660
92	10540500	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	500	517	-	500	500	500
93	10540500	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	1,994	5,000	5,165	-	5,000	5,000	5,000
94	10540500	5128		TRAVEL ALLOWANCE	51	2Ben	15,800	21,600	16,800	12,100	16,800	16,800	16,800
95	10540500	5132		SEPARATION ALLOWANCE	51	2Ben	5,717	7,886	4,985	7,650	10,604	10,604	10,604
96	10540500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	19,993	27,555	17,072	17,095	22,658	22,658	22,658
97	10540500	5181		FICA CONTRIBUTIONS	51	2Ben	24,783	44,193	29,121	22,218	36,335	36,335	36,335
98	10540500	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	19,553	26,948	16,696	16,724	22,159	22,159	22,159
99	10540500	5189		OTHER FRINGE BENEFITS	51	2Ben	2,155	2,200	2,200	2,155	2,200	2,200	2,200
100	10540500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	671	-	-	602	-	-	-
101	10540500	5192		PERSONNEL EXPENSE-CONTINGENCY	51	2Ben	-	-	49,265	-	-	-	-
102	10540500	5183		HEALTH INSURANCE	51	3Ben	32,455	42,400	25,450	35,166	34,992	34,992	34,992

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.							
103	10540500	5184		HEALTH INSURANCE - RETIREES	51	3Ben		5,974	6,567	6,567	7,118	7,830	7,830							
104	10540500	5187		DENTAL INSURANCE	51	3Ben		1,666	2,800	2,800	1,817	2,304	2,304							
105	10540500	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben		261	290	290	367	404	404							
106					51			528,732	738,550	535,657	480,052	614,446	614,446							
107	10540500	5220		FOOD AND PROVISIONS	52	0Supp		1,169	1,500	1,500	600	1,500	1,500							
108	10540500	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		974	1,700	1,700	1,000	1,700	1,700							
109	10540500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		3,571	9,000	9,000	6,000	9,000	9,000							
110	10540500	5299		MISCELLANEOUS	52	0Supp		-	100	100	-	100	100							
111	10540500	5311		TRAVEL	52	1Trav		1,515	3,750	3,750	1,500	3,750	3,750							
112	10540500	5312		TRAVEL SUBSISTENCE	52	1Trav		3,415	10,000	10,000	2,000	10,000	10,000							
113	10540500	5395		EDUCATION EXPENSES	52	1Trav		2,204	2,500	2,500	2,500	2,500	2,500							
114	10540500	5321		TELEPHONE AND COMMUNICATIONS	52	2Util		3,022	4,000	4,000	4,800	4,500	4,500							
115	10540500	5325		POSTAGE	52	2Util		803	1,200	1,200	800	1,200	1,200							
116	10540500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main		-	3,200	3,200	-	3,200	3,200							
117	10540500	5381		PROFESSIONAL SERVICES	52	4Prof		239	500	500	100	500	500							
118	10540500	5382		LEGAL SERVICES	52	4Prof		-	20,000	20,000	-	20,000	20,000							
119	10540500	5383		MEDICAL SERVICES	52	4Prof		59	100	100	100	100	100							
120	10540500	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSrv		1,598	1,200	1,200	6,500	6,500	6,500							
121	10540500	5491		DUES AND MEMBERSHIPS	52	5OSrv		2,771	2,500	2,500	3,500	3,500	3,500							
122	10540500	5430		RENTAL OF EQUIPMENT	52	8Rent		2,400	2,300	2,300	2,400	2,400	2,400							
123	10540500	5450		INSURANCE AND BONDING	52	9Insr		3,172	3,760	3,760	3,768	3,786	3,786							
124					52			26,913	67,310	67,310	35,568	74,236	74,236							
125					5			555,645	805,840	602,967	515,620	688,682	688,682							
126	405							555,645	790,840	587,967	515,620	673,682	673,682							
127																				
128	10540600	5491		DUES AND MEMBERSHIPS	52	5OSrv		93,667	95,900	95,900	103,965	108,843	108,843							
129					52			93,667	95,900	95,900	103,965	108,843	108,843							
130					5			93,667	95,900	95,900	103,965	108,843	108,843							
131	406							93,667	95,900	95,900	103,965	108,843	108,843							
132																				
133	10540700	5121		SALARIES & WAGES	51	1Sal		56,757	56,540	58,482	59,024	58,797	58,797							
134	10540700	5132		SEPARATION ALLOWANCE	51	2Ben		812	810	853	1,313	1,376	1,376							
135	10540700	5134		401-K SUPP RET PLAN -OTHER	51	2Ben		2,838	2,830	2,923	2,952	2,940	2,940							
136	10540700	5181		FICA CONTRIBUTIONS	51	2Ben		4,248	4,330	4,472	4,106	4,498	4,498							
137	10540700	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben		2,775	2,770	2,861	2,886	2,875	2,875							
138	10540700	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben		100	-	-	104	-	-							
139	10540700	5183		HEALTH INSURANCE	51	3Ben		5,245	5,300	5,300	7,147	7,042	7,042							
140	10540700	5187		DENTAL INSURANCE	51	3Ben		334	350	350	368	384	384							
141					51			73,109	72,930	75,241	77,912	77,912	77,912							
142	10540700	5220		FOOD AND PROVISIONS	52	0Supp		146	250	250	165	260	260							
143	10540700	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		250	500	500	470	500	500							
144	10540700	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		440	600	600	455	2,050	2,050							
145	10540700	5311		TRAVEL	52	1Trav		874	1,030	1,030	1,251	1,289	1,289							
146	10540700	5312		TRAVEL SUBSISTENCE	52	1Trav		-	620	620	668	668	668							
147	10540700	5395		EDUCATION EXPENSES	52	1Trav		770	1,910	1,910	1,665	2,340	2,340							
148	10540700	5321		TELEPHONE AND COMMUNICATIONS	52	2Util		105	500	500	415	330	330							
149	10540700	5325		POSTAGE	52	2Util		74	80	80	80	82	82							
150	10540700	5381		PROFESSIONAL SERVICES	52	4Prof		54	60	60	56	60	60							
151	10540700	5383		MEDICAL SERVICES	52	4Prof		-	20	20	20	20	20							
152	10540700	5491		DUES AND MEMBERSHIPS	52	5OSrv		245	260	260	125	260	260							
153	10540700	5450		INSURANCE AND BONDING	52	9Insr		332	393	393	385	387	387							
154					52			3,290	6,223	6,223	5,755	8,246	8,246							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005		FY2006		FY2007		FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted		
155	407	5					76,399	79,153	81,464	83,655	86,158	86,158	86,158	86,158	86,158		
156							76,399	79,153	81,464	83,655	86,158	86,158	86,158	86,158	86,158		
157																	
158	10540800	5121		SALARIES & WAGES	51	1Sal	181,638	180,195	186,664	195,535	195,889	195,889	195,889	195,889	195,889		
159	10540800	5128		TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800	4,800	4,800		
160	10540800	5132		SEPARATION ALLOWANCE	51	2Ben	2,597	2,579	2,723	4,351	4,584	4,584	4,584	4,584	4,584		
161	10540800	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	9,082	9,010	9,318	9,777	9,794	9,794	9,794	9,794	9,794		
162	10540800	5181		FICA CONTRIBUTIONS	51	2Ben	13,321	14,152	14,624	13,960	15,353	15,353	15,353	15,353	15,353		
163	10540800	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	8,882	8,812	9,114	9,562	9,579	9,579	9,579	9,579	9,579		
164	10540800	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	320	-	-	345	-	-	-	-	-		
165	10540800	5183		HEALTH INSURANCE	51	3Ben	11,249	10,600	10,600	13,339	11,664	11,664	11,664	11,664	11,664		
166	10540800	5187		DENTAL INSURANCE	51	3Ben	669	700	700	737	768	768	768	768	768		
167					51		232,317	230,848	238,543	252,446	252,431	252,431	252,431	252,431	252,431		
168	10540800	5220		FOOD AND PROVISIONS	52	0Supp	188	660	660	725	750	750	750	750	750		
169	10540800	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	12,290	12,845	12,845	13,118	13,577	13,577	13,577	13,577	13,577		
170	10540800	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	5,335	2,700	2,700	3,452	4,225	4,225	4,225	4,225	4,225		
171	10540800	5311		TRAVEL	52	1Trav	526	1,360	1,360	1,161	1,401	1,401	1,401	1,401	1,401		
172	10540800	5312		TRAVEL SUBSISTENCE	52	1Trav	709	1,610	1,610	1,169	1,659	1,659	1,659	1,659	1,659		
173	10540800	5395		EDUCATION EXPENSES	52	1Trav	1,774	2,608	2,608	2,608	2,687	2,687	2,687	2,687	2,687		
174	10540800	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	279	535	535	223	228	228	228	228	228		
175	10540800	5325		POSTAGE	52	2Util	201	279	279	300	309	309	309	309	309		
176	10540800	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	459	289	289	293	297	297	297	297	297		
177	10540800	5381		PROFESSIONAL SERVICES	52	4Prof	158	158	158	168	171	171	171	171	171		
178	10540800	5382		LEGAL SERVICES	52	4Prof	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400	10,400		
179	10540800	5383		MEDICAL SERVICES	52	4Prof	-	30	30	20	20	20	20	20	20		
180	10540800	5370		ADVERTISING/EMPLRECONGNITION	52	5OSiv	45	-	-	-	-	-	-	-	-		
181	10540800	5491		DUES AND MEMBERSHIPS	52	5OSiv	1,545	1,717	1,717	1,480	1,760	1,760	1,760	1,760	1,760		
182	10540800	5450		INSURANCE AND BONDING	52	9Insr	1,100	1,303	1,303	1,314	1,320	1,320	1,320	1,320	1,320		
183					52		35,009	36,494	36,494	36,431	38,804	38,804	38,804	38,804	38,804		
184							267,326	267,342	275,037	288,877	291,235	291,235	291,235	291,235	291,235		
185	408	5					267,326	267,342	275,037	288,877	291,235	291,235	291,235	291,235	291,235		
186																	
187	10440900	4892		MISC REVENUE-NSF CHECK FEE	48	481	-	-	-	(50)	-	-	-	-	-		
188					48		-	-	-	(50)	-	-	-	-	-		
189							-	-	-	(50)	-	-	-	-	-		
190	10540900	5121		SALARIES & WAGES	51	1Sal	299,797	298,105	308,836	326,474	369,931	328,681	369,931	328,681	328,681		
191	10540900	5128		TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800	4,800	4,800		
192	10540900	5132		SEPARATION ALLOWANCE	51	2Ben	4,286	4,266	4,505	7,260	8,656	7,691	8,656	7,691	7,691		
193	10540900	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	14,990	14,905	15,417	16,324	18,497	16,435	18,497	16,435	16,435		
194	10540900	5181		FICA CONTRIBUTIONS	51	2Ben	22,608	23,172	23,955	24,439	28,667	25,511	28,667	25,511	25,511		
195	10540900	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	14,660	14,577	15,077	15,965	18,090	16,072	18,090	16,072	16,072		
196	10540900	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	528	-	-	575	-	-	-	-	-		
197	10540900	5183		HEALTH INSURANCE	51	3Ben	30,566	31,800	31,800	33,395	40,824	35,478	40,824	35,478	35,478		
198	10540900	51841		HEALTH INSURANCE - RETIREES	51	3Ben	3,597	4,000	4,000	3,400	3,100	3,100	3,100	3,100	3,100		
199	10540900	5187		DENTAL INSURANCE	51	3Ben	2,006	2,100	2,100	2,210	2,688	2,336	2,688	2,336	2,336		
200					51		397,599	397,725	410,490	434,882	495,253	440,104	495,253	440,104	440,104		
201	10540900	5220		FOOD AND PROVISIONS	52	0Supp	1,425	6,180	1,680	1,561	6,396	6,396	6,396	6,396	6,396		
202	10540900	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	206	206	-	213	213	213	213	213		
203	10540900	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	1,484	2,833	1,303	1,303	3,432	3,432	3,432	3,432	3,432		
204	10540900	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	81	103	-	61	107	107	107	107	107		
205	10540900	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	9,335	11,330	41,167	35,394	16,727	16,727	16,727	16,727	16,727		
206	10540900	5290		TOOLS AND SUPPLIES	52	0Supp	-	1,030	29	-	1,066	1,066	1,066	1,066	1,066		

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted	FY2007 BOCC Adopted				
207	10540900	5311		TRAVEL	52	1Trav	742	1,538	538	538	1,584	1,584	1,584	1,584		1,584				
208	10540900	5312		TRAVEL SUBSISTENCE	52	1Trav	572	3,075	1,075	1,075	3,167	3,167	3,167	3,167		3,167				
209	10540900	5395		EDUCATION EXPENSES	52	1Trav	4,467	9,613	7,613	7,613	19,782	12,267	19,782	12,267		12,267				
210	10540900	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	1,723	1,600	1,600	1,600	1,600	1,600	1,600	1,600		1,600				
211	10540900	5325		POSTAGE	52	2Util	2,058	3,150	2,150	2,124	3,245	3,245	3,245	3,245		3,245				
212	10540900	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	-	3,030	-	-	-	-	-	-		-				
213	10540900	5354		MAINT AGREEMNTS-COMP.SOFTWARE	52	3Main	-	10,800	16,800	19,574	23,260	23,260	23,260	23,260		23,260				
214	10540900	5381		PROFESSIONAL SERVICES	52	4Prof	7,362	10,250	7,250	7,250	10,507	10,507	10,507	10,507		10,507				
215	10540900	5382		LEGAL SERVICES	52	4Prof	-	1,230	-	-	1,230	1,230	1,230	1,230		1,230				
216	10540900	5383		MEDICAL SERVICES	52	4Prof	-	31	31	119	120	120	120	120		120				
217	10540900	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	7,920	9,225	9,725	13,284	15,100	15,100	15,100	15,100		15,100				
218	10540900	5491		DUES AND MEMBERSHIPS	52	5OSiv	295	340	370	469	349	349	349	349		349				
219	10540900	5430		RENTAL OF EQUIPMENT	52	8Rent	-	6,000	1,000	-	-	-	-	-		-				
220	10540900	5450		INSURANCE AND BONDING	52	9Insr	1,650	1,956	1,956	2,001	2,010	2,010	2,010	2,010		2,010				
222		5			52		39,114	83,520	94,287	93,966	109,895	102,380	109,895	102,380		102,380				
223	409						436,712	481,245	504,777	528,848	605,148	542,484	605,148	542,484		542,484				
224							436,712	481,245	504,777	528,798	605,148	542,484	605,148	542,484		542,484				
225	10441300	4510		DEPT SRV CHRGS	45	451	(213)	(100)	(100)	(200)	(200)	(200)	(200)	(200)		(200)				
226					45		(213)	(100)	(100)	(200)	(200)	(200)	(200)	(200)		(200)				
227	4						(213)	(100)	(100)	(200)	(200)	(200)	(200)	(200)		(200)				
228	10541300	5121		SALARIES & WAGES	51	1Sal	477,483	462,800	478,807	483,255	484,688	484,688	484,688	484,688		484,688				
229	10541300	5122		SALARIES & WAGES-OVERTIME	51	1Sal	330	17,000	17,561	300	17,000	17,000	17,000	17,000		17,000				
230	10541300	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	-	4,000	4,142	-	4,300	4,300	4,300	4,300		4,300				
231	10541300	5128		TRAVEL ALLOWANCE	51	2Ben	-	-	-	5,000	4,800	4,800	4,800	4,800		4,800				
232	10541300	5132		SEPARATION ALLOWANCE	51	2Ben	6,831	6,900	7,270	10,763	11,739	11,739	11,739	11,739		11,739				
233	10541300	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	23,891	24,000	24,790	24,170	25,084	25,084	25,084	25,084		25,084				
234	10541300	5181		FICA CONTRIBUTIONS	51	2Ben	34,296	37,000	38,219	35,273	39,075	39,075	39,075	39,075		39,075				
235	10541300	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	23,365	23,500	24,273	23,633	24,533	24,533	24,533	24,533		24,533				
236	10541300	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	841	-	-	856	-	-	-	-		-				
237	10541300	5183		HEALTH INSURANCE	51	3Ben	49,041	47,700	47,700	49,231	52,488	52,488	52,488	52,488		52,488				
238	10541300	5184		HEALTH INSURANCE - RETIREES	51	3Ben	3,807	4,184	4,184	4,544	4,998	4,998	4,998	4,998		4,998				
239	10541300	51841		HEALTH INSURANCE - RETIREES	51	3Ben	3,597	4,000	4,000	3,400	3,100	3,100	3,100	3,100		3,100				
240	10541300	5187		DENTAL INSURANCE	51	3Ben	3,135	3,150	3,150	3,315	3,456	3,456	3,456	3,456		3,456				
241	10541300	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	261	280	280	367	404	404	404	404		404				
242					51		626,878	634,514	654,376	644,107	675,665	675,665	675,665	675,665		675,665				
243	10541300	5220		FOOD AND PROVISIONS	52	0Supp	785	1,000	1,000	900	1,000	1,000	1,000	1,000		1,000				
244	10541300	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	3,263	3,500	3,500	3,200	3,500	3,500	3,500	3,500		3,500				
245	10541300	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	13,056	17,500	17,500	13,000	17,500	17,500	17,500	17,500		17,500				
246	10541300	5311		TRAVEL	52	1Trav	1,955	3,000	3,000	2,300	3,000	3,000	3,000	3,000		3,000				
247	10541300	5312		TRAVEL SUBSISTENCE	52	1Trav	1,469	6,000	6,000	1,500	6,000	6,000	6,000	6,000		6,000				
248	10541300	5395		EDUCATION EXPENSES	52	1Trav	5,887	6,000	6,000	4,000	6,000	6,000	6,000	6,000		6,000				
249	10541300	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	1,669	1,600	1,600	1,800	1,900	1,900	1,900	1,900		1,900				
250	10541300	5325		POSTAGE	52	2Util	7,627	8,000	8,000	8,000	8,300	8,300	8,300	8,300		8,300				
251	10541300	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	974	400	400	1,300	1,300	1,300	1,300	1,300		1,300				
252	10541300	5354		MAINT AGREEMNTS-COMP.SOFTWARE	52	3Main	4,101	5,000	5,000	4,100	5,000	5,000	5,000	5,000		5,000				
253	10541300	5381		PROFESSIONAL SERVICES	52	4Prof	70,832	84,200	104,200	104,000	104,000	104,000	104,000	104,000		104,000				
254	10541300	5383		MEDICAL SERVICES	52	4Prof	86	150	150	-	150	150	150	150		150				
255	10541300	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	17	450	450	-	450	450	450	450		450				
256	10541300	5491		DUES AND MEMBERSHIPS	52	5OSiv	1,055	1,800	1,800	1,200	1,800	1,800	1,800	1,800		1,800				
257	10541300	5430		RENTAL OF EQUIPMENT	52	8Rent	1,998	1,900	1,900	2,100	2,100	2,100	2,100	2,100		2,100				
258	10541300	5450		INSURANCE AND BONDING	52	9Insr	3,035	3,600	3,600	3,665	3,682	3,682	3,682	3,682		3,682				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007	FY2007	FY2007	FY2007	FY2007		
259					52		117,808	144,100	164,100	151,065	165,682	165,682	165,682							
260		5					744,686	778,614	818,476	795,172	841,347	841,347	841,347							
261	413						744,473	778,514	818,376	794,972	841,147	841,147	841,147							
262																				
263	10441400	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200	-	(700)	(700)	-	-	-	-							
264					42		-	(700)	(700)	-	-	-	-							
265	10441400	4560		DEPT SERVICE CHARGES-RESALE	45	451	(5,096)	(5,000)	(5,000)	(5,450)	(5,000)	(5,000)	(5,000)							
266					45		(5,096)	(5,000)	(5,000)	(5,450)	(5,000)	(5,000)	(5,000)							
267	10441400	4892		MISC REVENUE-NSF CHECK FEE	48	481	(20)	-	-	-	-	-	-							
268					48		(20)	-	-	-	-	-	-							
269	4						(5,116)	(5,700)	(5,700)	(5,450)	(5,000)	(5,000)	(5,000)							
270	10541400	5121		SALARIES & WAGES	51	1Sal	1,199,916	1,290,969	1,337,312	1,383,227	1,437,050	1,437,050	1,437,050							
271	10541400	5122		SALARIES & WAGES-OVERTIME	51	1Sal	1,490	4,060	4,194	108	4,060	4,060	4,060							
272	10541400	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	23,432	22,130	22,866	16,034	22,275	22,275	22,275							
273	10541400	5170		BOARD MEMBER COMPENSATION	51	1Sal	7,200	3,000	3,000	3,000	3,000	3,000	3,000							
274	10541400	5128		TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800							
275	10541400	5132		SEPARATION ALLOWANCE	51	2Ben	17,176	18,535	19,572	30,896	33,722	33,722	33,722							
276	10541400	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	60,071	64,752	66,968	69,166	72,056	72,056	72,056							
277	10541400	5181		FICA CONTRIBUTIONS	51	2Ben	90,272	101,355	104,800	103,000	112,546	112,546	112,546							
278	10541400	5182		RET CONTRIB. - OTHER EMPLOYEES	51	2Ben	58,749	63,328	65,495	67,650	70,471	70,471	70,471							
279	10541400	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,103	-	-	2,441	-	-	-							
280	10541400	5183		HEALTH INSURANCE	51	3Ben	152,389	190,800	190,800	180,098	215,784	215,784	215,784							
281	10541400	5184		HEALTH INSURANCE - RETIREES	51	3Ben	13,588	14,936	14,936	16,963	18,659	18,659	18,659							
282	10541400	51841		HEALTH INSURANCE - RETIREES	51	3Ben	12,732	13,663	13,663	12,060	11,008	11,008	11,008							
283	10541400	5187		DENTAL INSURANCE	51	3Ben	9,909	12,600	12,600	12,342	14,208	14,208	14,208							
284	10541400	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	783	853	853	1,163	1,279	1,279	1,279							
285					51		1,654,369	1,805,781	1,861,859	1,902,988	2,020,918	2,020,918	2,020,918							
286	10541400	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	13	200	200	-	-	-	-							
287	10541400	5220		FOOD AND PROVISIONS	52	0Supp	1,300	1,525	1,525	1,525	1,525	1,525	1,525							
288	10541400	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	2,786	4,620	4,620	3,670	3,800	3,800	3,800							
289	10541400	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	277	300	300	145	145	145	145							
290	10541400	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	74,146	65,555	65,555	65,555	74,145	74,145	74,145							
291	10541400	5290		TOOLS AND SUPPLIES	52	0Supp	657	1,600	6,600	1,285	400	400	400							
292	10541400	5299		MISCELLANEOUS	52	0Supp	11	-	-	-	-	-	-							
293	10541400	5311		TRAVEL	52	1Trav	2,360	3,220	3,220	1,994	2,054	2,054	2,054							
294	10541400	5312		TRAVEL SUBSISTENCE	52	1Trav	9,610	20,150	20,150	20,029	20,755	20,755	20,755							
295	10541400	5395		EDUCATION EXPENSES	52	1Trav	8,399	10,530	10,530	10,530	15,710	15,710	15,710							
296	10541400	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	7,218	6,550	6,550	6,533	6,533	6,533	6,533							
297	10541400	5325		POSTAGE	52	2Util	30,987	40,007	21,321	20,904	22,800	22,800	22,800							
298	10541400	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	4,835	8,240	8,240	7,458	6,240	6,240	6,240							
299	10541400	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	7,213	5,710	5,710	11,966	11,883	11,883	11,883							
300	10541400	5354		MAINT AGREEMENTS-COMP SOFTWARE	52	3Main	26,939	74,275	84,275	72,403	35,562	35,562	35,562							
301	10541400	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	3,504	7,603	7,603	4,177	9,100	9,100	9,100							
302	10541400	5381		PROFESSIONAL SERVICES	52	4Prof	112,409	165,300	165,300	161,260	185,431	185,431	185,431							
303	10541400	5382		LEGAL SERVICES	52	4Prof	-	10,000	10,000	2,000	2,000	2,000	2,000							
304	10541400	5383		MEDICAL SERVICES	52	4Prof	-	260	260	120	120	120	120							
305	10541400	5370		ADVERTISING/EMPL RECONGNITION	52	5OSiv	844	950	950	950	974	974	974							
306	10541400	5491		DUES AND MEMBERSHIPS	52	5OSiv	3,854	4,485	4,485	4,485	4,597	4,597	4,597							
307	10541400	5430		RENTAL OF EQUIPMENT	52	8Rent	16,625	17,500	17,500	17,378	14,040	14,040	14,040							
308	10541400	5450		INSURANCE AND BONDING	52	9Inst	12,845	15,226	15,226	15,537	15,610	15,610	15,610							
309					52		326,832	463,806	460,120	429,904	433,424	433,424	433,424							
310	10541400	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	15,045	-	-	-	50,000	-	-							

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted						
311	10541400	5540		VEHICLES	55	2Veh		-	15,000	15,000	10,643	42,000	42,000	-						
312					55			15,045	15,000	15,000	10,643	92,000	42,000	-						
313								1,996,246	2,284,587	2,336,979	2,343,535	2,546,342	2,496,342	2,454,342						
314	414							1,991,130	2,278,887	2,331,279	2,338,085	2,541,342	2,491,342	2,449,342						
315																				
316	10441500	41451		ADVERTISING COST RECOVERY	41	101		(4,975)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)	(9,600)						
317	10441500	41452		ADVERTISING COST RECOVERY	41	101		(6,026)	(6,000)	(6,000)	(7,800)	(7,800)	(7,800)	(7,800)						
318	10441500	4146		FORECLOSURE FEE	41	101		(917)	(245,000)	(245,000)	(13,192)	(250,000)	(250,000)	(250,000)						
319					41			(11,918)	(260,600)	(260,600)	(30,592)	(267,400)	(267,400)	(267,400)						
320	10441500	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200		(98,862)	(110,000)	(110,000)	(106,200)	(110,000)	(110,000)	(110,000)						
321	10441500	4293		DEPT INTERGOV REC/MVTX RIG-LSR	42	200		(42,447)	(41,000)	(41,000)	(43,000)	(43,000)	(43,000)	(43,000)						
322					42			(141,308)	(151,000)	(151,000)	(149,200)	(153,000)	(153,000)	(153,000)						
323	10441500	4892		MISC REVENUE-NSF CHECK FEE	48	481		(463)	(300)	(300)	(738)	(750)	(750)	(750)						
324					48			(463)	(300)	(300)	(738)	(750)	(750)	(750)						
325	4							(153,690)	(411,900)	(411,900)	(180,530)	(421,150)	(421,150)	(421,150)						
326	10541500	5121		SALARIES & WAGES	51	1Sal		437,624	463,642	455,329	439,014	437,801	437,801	437,801						
327	10541500	5122		SALARIES & WAGES-OVERTIME	51	1Sal		20	-	-	12	-	-	-						
328	10541500	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal		5,657	8,310	8,597	8,310	8,700	8,700	8,700						
329	10541500	5132		SEPARATION ALLOWANCE	51	2Ben		6,257	6,635	6,632	9,759	10,245	10,245	10,245						
330	10541500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben		21,882	23,189	22,739	21,952	21,890	21,890	21,890						
331	10541500	5181		FICA CONTRIBUTIONS	51	2Ben		33,461	36,102	35,437	33,723	34,157	34,157	34,157						
332	10541500	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben		21,401	22,674	22,234	21,465	21,408	21,408	21,408						
333	10541500	5189		OTHER FRINGE BENEFITS	51	2Ben		618	-	-	-	-	-	-						
334	10541500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben		759	-	-	777	-	-	-						
335	10541500	5192		PERSONNEL EXPENSE-CONTINGENCY	51	2Ben		-	-	1,000	-	-	-	-						
336	10541500	5183		HEALTH INSURANCE	51	3Ben		55,142	74,200	68,550	59,589	75,816	75,816	75,816						
337	10541500	5184		HEALTH INSURANCE - RETIREES	51	3Ben		12,689	13,948	13,948	15,147	16,662	16,662	16,662						
338	10541500	51841		HEALTH INSURANCE - RETIREES	51	3Ben		3,597	6,700	6,700	5,495	6,200	6,200	6,200						
339	10541500	5187		DENTAL INSURANCE	51	3Ben		4,299	4,900	4,900	4,758	4,992	4,992	4,992						
340	10541500	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben		855	850	850	1,224	1,346	1,346	1,346						
341					51			604,261	661,150	646,916	621,225	639,217	639,217	639,217						
342	10541500	5220		FOOD AND PROVISIONS	52	0Supp		482	605	605	605	605	605	605						
343	10541500	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		241	350	350	384	422	422	422						
344	10541500	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp		220	160	160	160	160	160	160						
345	10541500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		34,570	34,014	32,154	32,154	35,065	35,065	35,065						
346	10541500	5311		TRAVEL	52	1Trav		-	500	500	500	515	515	515						
347	10541500	5312		TRAVEL SUBSISTENCE	52	1Trav		2,461	6,210	6,210	5,302	6,787	6,787	6,787						
348	10541500	5395		EDUCATION EXPENSES	52	1Trav		2,266	3,530	3,530	3,530	3,245	3,245	3,245						
349	10541500	5321		TELEPHONE AND COMMUNICATIONS	52	2Uhl		1,584	1,310	1,310	978	1,000	1,000	1,000						
350	10541500	5325		POSTAGE	52	2Uhl		103,254	118,743	137,429	122,000	128,200	128,200	128,200						
351	10541500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main		1,616	2,580	3,180	3,180	3,813	3,813	3,813						
352	10541500	5354		MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main		42,650	44,790	44,790	43,597	47,021	47,021	47,021						
353	10541500	5381		PROFESSIONAL SERVICES	52	4Prof		4,228	37,500	37,500	16,825	35,575	35,575	35,575						
354	10541500	5382		LEGAL SERVICES	52	4Prof		4,456	244,490	244,490	13,192	250,000	250,000	250,000						
355	10541500	5383		MEDICAL SERVICES	52	4Prof		-	50	50	50	50	50	50						
356	10541500	5370		ADVERTISING/EMPL-RECONGNITION	52	5OSrv		3,189	4,200	4,200	5,000	5,125	5,125	5,125						
357	10541500	5491		DUES AND MEMBERSHIPS	52	5OSrv		160	360	360	360	370	370	370						
358	10541500	5430		RENTAL OF EQUIPMENT	52	8Rent		1,232	1,960	3,220	2,959	4,476	4,476	4,476						
359	10541500	5450		INSURANCE AND BONDING	52	9Insr		3,454	4,010	4,010	4,152	4,172	4,172	4,172						
360					52			206,062	505,362	524,048	254,928	526,601	526,601	526,601						
361								810,323	1,166,512	1,170,964	876,153	1,165,818	1,165,818	1,165,818						
362	415							656,633	754,612	759,064	695,623	744,668	744,668	744,668						

Union County, NC - FY2007 Budget Worksheet

Account Structure												FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted									
363	10541611	5220		FOOD AND PROVISIONS	52	0Supp	-	620	620	75	620	620	620									
364	10541612	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	347	1,000	1,000	-	1,000	1,000	1,000									
365	10541611	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	561	1,100	1,100	887	1,100	1,100	1,100									
366	10541610	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	150	150	93	536	536	536									
367	10541618	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	-	-	2,500	2,500	2,500									
368	10541612	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	400	400	1,400	6,500	6,500	6,500									
369	10541612	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,711	3,652	3,652	2,462	3,652	3,652	3,652									
370	10541611	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	1,249	1,249	82	1,249	1,249	1,249									
371	10541613	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	260	450	450	450	1,000	1,000	1,000									
372	10541617	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,430	2,000	2,000	2,000	5,000	5,000	5,000									
373	10541615	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,527	1,536	1,536	1,532	1,536	1,536	1,536									
374	10541614	5290		TOOLS AND SUPPLIES	52	0Supp	3,784	-	-	-	-	-	-									
375	10541612	5290		TOOLS AND SUPPLIES	52	0Supp	-	200	200	-	200	200	200									
376	10541611	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	-	200	200	-	200	200	200									
377	10541614	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	365,640	522,628	522,628	591,392	591,392	591,392									
378	10541616	5389		OTHER PROF SRVS	52	4Prof	-	600	600	-	-	-	-									
379	10541614	5480		INDIRECT COSTS	52	8IDC	1,977,352	2,130,000	1,607,372	1,607,372	1,607,372	1,607,372	1,607,372									
380	10541612	5630		PAYMENTS TO OTHER GOV UNITS	52	1Gov	1,986,972	2,508,797	2,143,157	2,138,981	2,223,857	2,223,857	2,223,857									
381	10541619	5730		INST FING PRINCIPAL	56	1Prin	-	49,000	49,000	43,576	21,839	21,839	21,839									
382	10541619	5731		INST FING INTEREST	56	2Int	422,111	422,111	422,111	422,111	422,111	422,111	422,111									
383	10541619	5731		INST FING INTEREST	57	2Int	612,791	604,349	604,349	604,349	595,907	595,907	595,907									
384	10541619	5731		COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(27,426)	(39,369)	(39,369)	(39,369)									
385	10541619	5732		INST FING SERVICE CHARGES	57	30thr	8,556	-	-	-	-	-	-									
386	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	3,936	3,936	3,936									
387	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	-	-	-									
388	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	-	-	-									
389	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	-	-	-									
390	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	-	-	-									
391	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	-	-	-									
392	10541619	5739		BUDGETARY	57	30thr	-	-	-	-	-	-	-									
393	10441700	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(15,701)	(59,537)	(119,537)	(106,458)	(15,000)	(15,000)	(15,000)									
394	10441700	4406		STATE GRANT-MISC EQUIPMENT	42	43	(15,701)	(59,537)	(119,537)	(106,458)	(15,000)	(15,000)	(15,000)									
395	10441706	4408		ST GRANT-GENERAL	43	43	-	-	(1,234)	(1,363)	-	-	-									
396	10441700	4408		ST GRANT-GENERAL	43	43	-	-	(1,363)	(1,363)	-	-	-									
397	10441700	4408		ST GRANT-1 STOP VOTING SITES	43	43	-	(165,000)	(613,938)	(686,728)	-	-	-									
398	10441701	4408		ST GRANT-GENERAL	43	43	(21,744)	-	-	-	-	-	-									
399	10441702	4408		ST GRANT-GENERAL	43	43	(2,944)	-	-	-	-	-	-									
400	10441705	4408		ST GRANT-GENERAL	43	43	(3,693)	-	-	-	-	-	-									
401	10441704	4408		ST GRANT-GENERAL	43	43	(14,817)	-	-	-	-	-	-									
402	10441703	4408		ST GRANT-GENERAL	43	43	(14,817)	-	-	-	-	-	-									
403	10441700	4510		DEPT SERVICE CHARGES	43	451	(57,449)	(165,000)	(616,535)	(689,325)	-	-	-									
404	10441700	4510		DEPT SERVICE CHARGES	45	451	(380)	(610)	(610)	(2,200)	(250)	(250)	(250)									
405	10441700	4730		INST FING PROCEEDS	45	471	(380)	(610)	(610)	(2,200)	(250)	(250)	(250)									
406	10441700	4730		INST FING PROCEEDS	47	471	-	(796,970)	-	-	-	-	-									
407	10441700	4850		MISC REVENUE-INSURANCE REFUNDS	47	481	-	-	-	-	-	-	-									
408	10441700	4850		MISC REVENUE-INSURANCE REFUNDS	48	481	(2,334)	-	-	(105)	-	-	-									
409	10441700	4892		MISC REVENUE-NSF CHECK FEE	48	481	(25)	-	-	-	-	-	-									
410	10441700	5122		SALARIES & WAGES	48	481	(2,359)	-	-	(105)	-	-	-									
411	10441700	5121		SALARIES & WAGES	48	481	(75,889)	(1,022,117)	(736,682)	(798,088)	(15,250)	(15,250)	(15,250)									
412	10541700	5121		SALARIES & WAGES-OVERTIME	51	1Sal	176,130	182,622	189,594	197,499	211,097	211,097	211,097									
413	10541700	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	-	225	-	6,800	6,800	6,800									
414	10541700	5122		SALARIES & WAGES-OVERTIME	51	1Sal	5,291	6,800	6,800	6,800	-	-	-									

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted			
415	10541709	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	-	-	1,506	-	45,600	45,600	45,600	-	45,600			
416	10541700	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	573	-	-	-	-	-	-	-	-			
417	10541700	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	107,200	124,639	125,465	76,355	25,000	25,000	25,000	25,000	25,000			
418	10541702	5127		SALARIES & WAGES-PART-TIME ELE	51	1Sal	293	-	-	-	-	-	-	-	-			
419	10541700	5127		SALARIES & WAGES-PART-TIME ELE	51	1Sal	142,001	-	-	-	-	-	-	-	-			
420	10541700	5170		BOARD MEMBER COMPENSATION	51	1Sal	8,000	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800			
421	10541700	5132		SEPARATION ALLOWANCE	51	2Ben	-	-	5	-	159	159	159	159	159			
422	10541700	5132		SEPARATION ALLOWANCE	51	2Ben	2,595	2,710	2,866	4,464	4,940	4,940	4,940	4,940	4,940			
423	10541709	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	11	-	340	340	340	340	340			
424	10541700	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	9,076	9,472	9,804	10,019	10,555	10,555	10,555	10,555	10,555			
425	10541709	5181		FICA CONTRIBUTIONS	51	2Ben	-	-	126	-	4,009	4,009	4,009	4,009	4,009			
426	10541702	5181		FICA CONTRIBUTIONS	51	2Ben	44	-	-	-	-	-	-	-	-			
427	10541700	5181		FICA CONTRIBUTIONS	51	2Ben	22,485	24,622	25,191	22,067	18,658	18,658	18,658	18,658	18,658			
428	10541709	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	-	-	10	-	333	333	333	333	333			
429	10541700	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	8,877	9,263	9,588	9,797	10,323	10,323	10,323	10,323	10,323			
430	10541700	5185		UNEMPLOYMENT CLAIMS	51	2Ben	405	-	1,228	1,228	-	-	-	-	-			
431	10541700	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	297	-	-	355	-	-	-	-	-			
432	10541700	5183		HEALTH INSURANCE	51	3Ben	16,406	21,200	21,200	18,252	23,328	23,328	23,328	23,328	23,328			
433	10541700	51841		HEALTH INSURANCE - RETIREES	51	3Ben	5,538	5,663	5,663	5,262	4,808	4,808	4,808	4,808	4,808			
434	10541700	5187		DENTAL INSURANCE	51	3Ben	1,308	1,400	1,400	1,474	1,536	1,536	1,536	1,536	1,536			
435					51		506,519	396,191	408,482	361,372	375,286	375,286	375,286	375,286	375,286			
436	10541700	5220		FOOD AND PROVISIONS	52	0Supp	479	900	900	1,125	900	900	900	900	900			
437	10541700	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	359	620	620	620	945	945	945	945	945			
438	10541709	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	-	-	62,440	121,216	121,216	121,216	121,216			
439	10541703	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	4,828	-	-	-	-	-	-	-	-			
440	10541706	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	1,363	470	-	-	-	-	-			
441	10541702	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	11,773	-	-	-	-	-	-	-	-			
442	10541705	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	2,866	-	-	-	-	-	-	-	-			
443	10541701	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	11,531	-	-	-	-	-	-	-	-			
444	10541700	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	27,835	29,600	30,834	85,000	19,150	19,150	19,150	19,150	19,150			
445	10541703	5290		TOOLS AND SUPPLIES	52	0Supp	1,569	-	-	-	-	-	-	-	-			
446	10541701	5290		TOOLS AND SUPPLIES	52	0Supp	7,825	-	-	-	-	-	-	-	-			
447	10541700	5290		TOOLS AND SUPPLIES	52	0Supp	467	300	300	-	-	-	-	-	-			
448	10541700	5311		TRAVEL	52	1Trav	5,695	8,640	8,640	4,000	7,325	7,325	7,325	7,325	7,325			
449	10541700	5312		TRAVEL SUBSISTENCE	52	1Trav	5,420	14,900	14,900	6,000	11,750	11,750	11,750	11,750	11,750			
450	10541700	5395		EDUCATION EXPENSES	52	1Trav	2,405	4,000	4,000	3,000	3,350	3,350	3,350	3,350	3,350			
451	10541709	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	-	-	-	-	6,700	6,700	6,700	6,700	6,700			
452	10541700	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	8,837	12,330	12,330	12,330	2,600	2,600	2,600	2,600	2,600			
453	10541704	5325		POSTAGE	52	2Util	2,690	-	-	-	-	-	-	-	-			
454	10541700	5325		POSTAGE	52	2Util	14,992	16,810	14,810	14,810	13,990	13,990	13,990	13,990	13,990			
455	10541700	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	28,365	35,670	5,670	5,670	41,593	41,593	41,593	41,593	41,593			
456	10541700	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	37	-	-	-	-	-	-	-	-			
457	10541700	5354		MAINT AGREEMENTS-COMP.SOFTWARE	52	3Main	2,700	4,700	2,700	2,700	14,100	14,100	14,100	14,100	14,100			
458	10541709	5381		PROFESSIONAL SERVICES	52	4Prof	-	-	-	-	10,000	10,000	10,000	10,000	10,000			
459	10541701	5381		PROFESSIONAL SERVICES	52	4Prof	2,470	-	-	-	-	-	-	-	-			
460	10541700	5381		PROFESSIONAL SERVICES	52	4Prof	25,143	21,170	21,170	21,170	400	400	400	400	400			
461	10541700	5382		LEGAL SERVICES	52	4Prof	-	400	400	400	100	100	100	100	100			
462	10541700	5383		MEDICAL SERVICES	52	4Prof	-	100	100	100	4,500	4,500	4,500	4,500	4,500			
463	10541700	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	2,476	5,050	5,050	3,050	58,000	58,000	58,000	58,000	58,000			
464	10541709	5393		TEMPORARY HELP SERVICES	52	5OSiv	-	-	-	-	-	-	-	-	-			
465	10541700	5393		TEMPORARY HELP SERVICES	52	5OSiv	2,490	190,670	190,670	162,903	600	600	600	600	600			
466	10541700	5491		DUES AND MEMBERSHIPS	52	5OSiv	494	600	600	600	765	765	765	765	765			

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Adopted	BOCC						
467	10541700	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	-	2,625	2,625	2,625	2,625						
468	10541700	5410		RENTAL OF REAL PROPERTY	52	8Rent	7,500	8,550	8,550	8,550	-	-	-	-						
469	10541700	5430		RENTAL OF EQUIPMENT	52	8Rent	4,313	4,400	4,400	4,400	4,510	4,510	4,510	4,510						
470	10541700	5450		INSURANCE AND BONDING	52	9Insr	4,691	5,560	5,560	9,069	9,112	9,112	9,112	9,112						
471				INSURANCE AND BONDING	52	9Insr	190,250	364,970	333,567	345,967	274,855	333,631	333,631	333,631						
472	10541700	5550		OTHER EQUIPMENT	55	50IEq	-	961,970	912,071	945,515	-	-	-	-						
473				OTHER EQUIPMENT	55	50IEq	-	961,970	912,071	945,515	-	-	-	-						
474	10541700	5730		INST FING PRINCIPAL	57	1Prin	-	181,500	-	-	-	-	-	-						
475				INST FING PRINCIPAL	57	1Prin	-	181,500	-	-	-	-	-	-						
476		5			57		696,769	1,654,120	1,652,854	1,652,854	650,141	708,917	708,917	708,917						
477	417						620,880	882,514	917,438	854,766	634,891	693,667	693,667	693,667						
478																				
479	10441800	4500		DEPT PERMIT CHARGES	45	450	(1,456,226)	(1,400,000)	(1,400,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)						
480	10441800	4510		DEPT SRV CHRGS	45	451	(58,496)	(85,000)	(85,000)	(110,400)	(114,000)	(114,000)	(114,000)	(114,000)						
481				MISC REVENUE-OVERAGE/SHORTAGE	45		(1,514,722)	(1,485,000)	(1,485,000)	(1,710,400)	(1,714,000)	(1,714,000)	(1,714,000)	(1,714,000)						
482	10441800	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	(290)	-	-	-	-	-	-	-						
483	10441800	4892		MISC REVENUE-NSF CHECK FEE	48	481	(60)	(100)	(100)	-	-	-	-	-						
484				MISC REVENUE-NSF CHECK FEE	48	481	(350)	(100)	(100)	-	-	-	-	-						
485		4			48		(1,515,071)	(1,485,100)	(1,485,100)	(1,710,400)	(1,714,000)	(1,714,000)	(1,714,000)	(1,714,000)						
486	10541800	5121		SALARIES & WAGES	51	1Sal	329,204	357,326	377,948	370,850	420,130	397,485	397,485	397,485						
487	10541800	5122		SALARIES & WAGES-OVERTIME	51	1Sal	97	-	-	120	-	-	-	-						
488	10541800	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	-	10,000	10,327	2,830	9,900	9,900	9,900	9,900						
489	10541800	5132		SEPARATION ALLOWANCE	51	2Ben	4,708	5,114	5,279	8,300	9,831	9,301	9,301	9,301						
490	10541800	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	16,465	18,666	18,683	19,550	21,006	19,874	19,874	19,874						
491	10541800	5181		FICA CONTRIBUTIONS	51	2Ben	23,783	28,101	29,572	26,890	32,897	31,165	31,165	31,165						
492	10541800	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	16,103	17,473	18,463	18,140	20,544	19,437	19,437	19,437						
493	10541800	5189		OTHER FRINGE BENEFITS	51	2Ben	68,910	69,000	69,000	78,000	78,000	78,000	78,000	78,000						
494	10541800	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	564	-	-	640	-	-	-	-						
495	10541800	5192		PERSONNEL EXPENSE-CONTINGENCY	51	2Ben	-	-	1,000	-	-	-	-	-						
496	10541800	5183		HEALTH INSURANCE	51	3Ben	59,553	63,600	60,750	67,468	75,816	69,984	69,984	69,984						
497	10541800	51841		HEALTH INSURANCE - RETIREES	51	3Ben	7,194	8,000	8,000	6,799	6,200	6,200	6,200	6,200						
498	10541800	5187		DENTAL INSURANCE	51	3Ben	3,562	4,200	4,380	4,124	4,992	4,608	4,608	4,608						
499				DENTAL INSURANCE	51	3Ben	530,143	580,680	603,402	602,711	679,316	645,954	645,954	645,954						
500	10541800	5220		FOOD AND PROVISIONS	52	0Supp	643	360	360	1,450	1,500	1,500	1,500	1,500						
501	10541800	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	243	250	250	100	250	250	250	250						
502	10541800	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	35,998	31,000	54,425	53,000	32,000	32,000	32,000	32,000						
503	10541800	5311		TRAVEL	52	1Trav	1,062	2,300	2,300	1,500	2,300	2,300	2,300	2,300						
504	10541800	5312		TRAVEL SUBSISTENCE	52	1Trav	1,998	4,000	4,000	1,395	4,000	4,000	4,000	4,000						
505	10541800	5395		EDUCATION EXPENSES	52	1Trav	933	2,000	2,000	1,420	2,000	2,000	2,000	2,000						
506	10541800	5321		TELEPHONE AND COMMUNICATIONS	52	2Utl	65	500	500	265	500	500	500	500						
507	10541800	5325		POSTAGE	52	2Utl	9,561	11,130	11,130	9,000	10,000	10,000	10,000	10,000						
508	10541800	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	5,954	7,400	7,400	7,300	7,680	7,680	7,680	7,680						
509	10541800	5381		PROFESSIONAL SERVICES	52	4Prof	273,058	391,000	391,000	411,220	396,124	396,124	396,124	396,124						
510	10541800	5382		LEGAL SERVICES	52	4Prof	-	-	-	-	500	500	500	500						
511	10541800	5383		MEDICAL SERVICES	52	4Prof	-	20	20	60	80	80	80	80						
512	10541800	5491		DUES AND MEMBERSHIPS	52	5OSrv	496	500	500	773	800	800	800	800						
513	10541800	5430		RENTAL OF EQUIPMENT	52	8Rent	6,425	5,650	5,650	5,475	5,475	5,475	5,475	5,475						
514	10541800	5450		INSURANCE AND BONDING	52	9Insr	3,654	4,220	4,220	4,390	4,411	4,411	4,411	4,411						
515	10541800	5451		INSURANCE DEDUCTIBLE	52	9Insr	436	-	457	567	-	-	-	-						
516				INSURANCE DEDUCTIBLE	52	9Insr	340,526	460,330	484,212	497,915	467,620	467,620	467,620	467,620						
517		5			52		870,669	1,041,010	1,087,614	1,100,626	1,146,936	1,113,574	1,113,574	1,113,574						
518	418						(644,403)	(444,090)	(397,486)	(609,774)	(567,064)	(600,426)	(600,426)	(600,426)						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
519	10542100	5121		SALARIES & WAGES	51	1Sal	451,516	448,500	415,032	419,719	418,112	418,112	418,112							
520	10542100	5122		SALARIES & WAGES-OVERTIME	51	1Sal	70	3,500	3,533	-	1,000	1,000	1,000							
521	10542100	5128		TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800							
522	10542100	5132		SEPARATION ALLOWANCE	51	2Ben	6,417	6,470	6,102	9,334	9,807	9,807	9,807							
523	10542100	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	22,443	22,600	20,896	20,986	20,956	20,956	20,956							
524	10542100	5181		FICA CONTRIBUTIONS	51	2Ben	33,652	34,950	32,344	30,900	32,429	32,429	32,429							
525	10542100	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	21,949	22,100	20,434	20,521	20,495	20,495	20,495							
526	10542100	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	789	507	507	737	-	-	-							
527	10542100	5192		PERSONNEL EXPENSE-CONTINGENCY	51	2Ben	-	-	4,000	-	-	-	-							
528	10542100	5183		HEALTH INSURANCE	51	3Ben	44,957	42,400	36,750	45,603	40,824	40,824	40,824							
529	10542100	5187		DENTAL INSURANCE	51	3Ben	2,669	2,800	2,800	2,579	2,688	2,688	2,688							
530	10542100	5187		DENTAL INSURANCE	51	3Ben	589,022	588,627	547,198	555,219	551,111	551,111	551,111							
531	10542100	5220		FOOD AND PROVISIONS	52	0Supp	772	1,000	1,000	1,053	1,000	1,000	1,000							
532	10542100	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	2,021	1,200	1,200	2,000	2,070	2,070	2,070							
533	10542100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	13,258	8,240	8,240	5,300	5,400	5,400	5,400							
534	10542100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	111,495	111,000	111,000	111,000	113,775	113,775	113,775							
535	10542100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	873	1,120	1,120	1,069	1,120	1,120	1,120							
536	10542100	5290		TOOLS AND SUPPLIES	52	0Supp	1,273	3,000	3,000	2,800	3,000	3,000	3,000							
537	10542100	5311		TRAVEL	52	1Trav	319	4,000	4,000	3,200	3,200	3,200	3,200							
538	10542100	5312		TRAVEL SUBSISTENCE	52	1Trav	14,004	42,000	45,600	26,000	26,000	26,000	26,000							
539	10542100	5395		EDUCATION EXPENSES	52	1Trav	102,070	97,202	97,202	97,202	97,202	97,202	97,202							
540	10542100	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	9,837	10,750	10,750	10,780	10,750	10,750	10,750							
541	10542100	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	807	890	890	700	721	721	721							
542	10542100	5325		POSTAGE	52	2Util	448	500	500	500	513	513	513							
543	10542100	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	46,203	44,240	51,240	51,240	52,000	52,000	52,000							
544	10542100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	52,906	83,000	83,000	75,023	80,000	80,000	80,000							
545	10542100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	440	430	430	584	603	603	603							
546	10542100	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	160,229	249,000	249,000	249,000	367,417	367,417	367,417							
547	10542100	5354		MAINT AGREEMNTS-COMP. SOFTWARE	52	3Main	166	400	400	1,260	1,300	1,300	1,300							
548	10542100	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	1,965	2,000	2,000	2,000	500	500	500							
549	10542100	5381		PROFESSIONAL SERVICES	52	4Prof	233,304	220,000	252,000	252,000	225,500	225,500	225,500							
550	10542100	5381		PROFESSIONAL SERVICES	52	4Prof	-	100	100	-	-	-	-							
551	10542100	5382		LEGAL SERVICES	52	4Prof	-	100	100	-	-	-	-							
552	10542100	5383		MEDICAL SERVICES	52	4Prof	-	100	100	-	-	-	-							
553	10542100	5370		ADVERTISING/EMPL.RECONGNITION	52	5OSrv	45	200	200	200	200	200	200							
554	10542100	5491		DUES AND MEMBERSHIPS	52	5OSrv	13,811	22,000	22,000	14,000	14,350	14,350	14,350							
555	10542100	5430		RENTAL OF EQUIPMENT	52	8Rent	9,864	11,030	11,030	10,762	11,031	11,031	11,031							
556	10542100	5450		INSURANCE AND BONDING	52	9Insr	5,076	6,020	6,020	8,693	8,734	8,734	8,734							
557	10542100	5510		OFFICE FURNITURE AND EQUIPMENT	52	1FF&E	781,186	919,422	962,022	926,366	1,000,969	1,026,386	1,026,386							
558	10542100	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	87,212	110,500	129,630	129,630	415,000	415,000	415,000							
559	10542100	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	-	35,000	28,000	28,000	30,000	30,000	30,000							
560	10542100	585354		IDC-INFO TECH CHARGES (5354)	55	8IDC	87,212	145,500	157,630	157,630	445,000	445,000	445,000							
561	10542100	585510		IDC-INFO TECH CAPITAL (5510+)	58	8IDC	-	-	-	-	(38,877)	(38,877)	(38,877)							
562	10542100	585510		IDC-INFO TECH CAPITAL (5510+)	58	8IDC	-	-	-	-	(69,710)	(69,710)	(69,710)							
563	10542100	5920		CONTINGENCY	58	8Cont	-	-	-	-	(108,587)	(108,587)	(108,587)							
564	10542100	5920		CONTINGENCY	59	8Cont	-	10,000	10,000	-	-	-	-							
565	10542100	5		CONTINGENCY	59	8Cont	-	10,000	10,000	-	-	-	-							
566	10542100	5121		SALARIES & WAGES	51	1Sal	1,457,421	1,663,549	1,676,850	1,639,215	1,997,080	1,913,910	1,913,910							
567	10542100	5132		SEPARATION ALLOWANCE	51	2Ben	1,457,421	1,663,549	1,676,850	1,639,215	1,997,080	1,913,910	1,913,910							
568	10542100	5121		SALARIES & WAGES	51	1Sal	164,913	164,030	169,601	159,416	168,690	168,690	168,690							
570	10542100	5132		SEPARATION ALLOWANCE	51	2Ben	2,358	2,370	2,494	3,533	3,947	3,947	3,947							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005		FY2006			FY2007		FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted		
571	10542200	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	8,245	8,260	8,526	7,967	8,435	8,435	8,435	8,435	8,435	8,435		
572	10542200	5181		FICA CONTRIBUTIONS	51	2Ben	12,412	12,640	13,046	11,885	12,905	12,905	12,905	12,905	12,905	12,905		
573	10542200	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	8,064	8,080	8,340	7,793	8,249	8,249	8,249	8,249	8,249	8,249		
574	10542200	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	290	-	-	274	-	-	-	-	-	-		
575	10542200	5183		HEALTH INSURANCE	51	3Ben	18,796	21,200	21,200	19,980	23,328	23,328	23,328	23,328	23,328	23,328		
576	10542200	5187		DENTAL INSURANCE	51	3Ben	1,337	1,400	1,400	1,336	1,536	1,536	1,536	1,536	1,536	1,536		
577					51		216,415	217,980	224,607	212,184	227,090	227,090	227,090	227,090	227,090	227,090		
578	10542200	5220		FOOD AND PROVISIONS	52	0Supp	100	100	100	94	100	100	100	100	100	100		
579	10542200	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	970	1,030	1,030	700	725	725	725	725	725	725		
580	10542200	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	12,821	13,240	13,240	11,000	11,000	11,000	11,000	11,000	11,000	11,000		
581	10542200	5311		TRAVEL	52	1Trav	1,495	2,500	2,500	1,500	2,300	2,300	2,300	2,300	2,300	2,300		
582	10542200	5312		TRAVEL SUBSISTENCE	52	1Trav	2,618	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100		
583	10542200	5395		EDUCATION EXPENSES	52	1Trav	12,030	17,000	17,000	14,570	15,000	15,000	15,000	15,000	15,000	15,000		
584	10542200	5321		TELEPHONE AND COMMUNICATIONS	52	2Uhl	2,336	2,760	2,760	2,400	2,400	2,400	2,400	2,400	2,400	2,400		
585	10542200	5325		POSTAGE	52	2Uhl	309	315	315	300	310	310	310	310	310	310		
586	10542200	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	-	3,235	3,235	-	3,000	3,000	3,000	3,000	3,000	3,000		
587	10542200	5354		MAINT AGREEMNTS-COMP. SOFTWARE	52	3Main	43,841	45,430	45,430	49,750	49,700	49,700	49,700	49,700	49,700	49,700		
588	10542200	5381		PROFESSIONAL SERVICES	52	4Prof	22,173	26,420	26,420	17,850	20,450	20,450	20,450	20,450	20,450	20,450		
589	10542200	5450		INSURANCE AND BONDING	52	9Insr	740	880	880	928	933	933	933	933	933	933		
590					52		99,432	117,010	117,010	103,192	110,018	110,018	110,018	110,018	110,018	110,018		
591	10542200	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	10,831	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000		
592					55		10,831	-	-	-	-	-	-	-	-	-		
593	10542200	585510		IDC-INFO TECH CAPITAL (5510+)	58	8IDC	-	-	-	-	-	-	-	-	-	-		
594					58		-	-	-	-	-	-	-	-	-	-		
595					58		-	-	-	-	-	-	-	-	-	-		
596	422						326,678	334,990	341,617	315,376	344,108	344,108	344,108	344,108	344,108	344,108		
597							326,678	334,990	341,617	315,376	344,108	344,108	344,108	344,108	344,108	344,108		
598	10442400	4510		DEPT SERVICE CHARGES	45	451	(239)	-	-	-	-	-	-	-	-	-		
599					45		(239)	-	-	-	-	-	-	-	-	-		
600					45		(239)	-	-	-	-	-	-	-	-	-		
601	10542400	5121		SALARIES & WAGES	51	1Sal	63,754	63,910	66,079	60,365	65,687	65,687	65,687	65,687	65,687	65,687		
602	10542400	5132		SEPARATION ALLOWANCE	51	2Ben	912	920	968	1,366	1,537	1,537	1,537	1,537	1,537	1,537		
603	10542400	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	3,188	3,200	3,303	3,015	3,284	3,284	3,284	3,284	3,284	3,284		
604	10542400	5181		FICA CONTRIBUTIONS	51	2Ben	4,341	4,890	5,048	4,137	5,025	5,025	5,025	5,025	5,025	5,025		
605	10542400	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	3,117	3,130	3,231	2,956	3,212	3,212	3,212	3,212	3,212	3,212		
606	10542400	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	113	-	-	102	-	-	-	-	-	-		
607	10542400	5183		HEALTH INSURANCE	51	3Ben	13,750	10,600	10,600	12,748	11,664	11,664	11,664	11,664	11,664	11,664		
608	10542400	5187		DENTAL INSURANCE	51	3Ben	663	700	700	651	768	768	768	768	768	768		
609					51		89,837	87,350	89,929	85,340	91,177	91,177	91,177	91,177	91,177	91,177		
610	10542400	5220		FOOD AND PROVISIONS	52	0Supp	50	50	50	50	50	50	50	50	50	50		
611	10542400	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	250	50	50	50	50	50	50	50	50	50		
612	10542400	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	4,958	5,670	5,670	5,000	5,175	5,175	5,175	5,175	5,175	5,175		
613	10542408	5270		INVENTORY	52	0Supp	55,463	60,000	60,000	53,350	56,000	56,000	56,000	56,000	56,000	56,000		
614	10542400	5290		TOOLS AND SUPPLIES	52	0Supp	63	-	-	-	-	-	-	-	-	-		
615	10542400	5311		TRAVEL	52	1Trav	668	600	600	600	600	600	600	600	600	600		
616	10542400	5312		TRAVEL SUBSISTENCE	52	1Trav	2,481	1,900	1,900	-	1,900	1,900	1,900	1,900	1,900	1,900		
617	10542400	5395		EDUCATION EXPENSES	52	1Trav	2,405	4,820	4,820	3,985	4,000	4,000	4,000	4,000	4,000	4,000		
618	10542400	5321		TELEPHONE AND COMMUNICATIONS	52	2Uhl	1,527	1,800	1,800	1,310	1,350	1,350	1,350	1,350	1,350	1,350		
619	10542400	5325		POSTAGE	52	2Uhl	929	1,050	1,050	1,115	1,148	1,148	1,148	1,148	1,148	1,148		
620	10542400	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	4,862	5,000	5,000	9,000	9,074	9,074	9,074	9,074	9,074	9,074		
621	10542400	5354		MAINT AGREEMNTS-COMP. SOFTWARE	52	3Main	3,420	3,520	3,520	3,420	3,520	3,520	3,520	3,520	3,520	3,520		
622	10542400	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	1,833	5,000	5,000	2,400	5,700	5,700	5,700	5,700	5,700	5,700		

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005		FY2006			FY2007		FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Adopted	BOCC			
623	10542400	5381		PROFESSIONAL SERVICES	52	4Prof		158	110	110	112	114	114	114				
624	10542400	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSrv		6,317	4,100	4,100	3,775	3,870	3,870	3,870				
625	10542400	5491		DUES AND MEMBERSHIPS	52	5OSrv		460	420	420	515	528	528	528				
626	10542400	5430		RENTAL OF EQUIPMENT	52	8Rent		19,797	20,500	20,500	19,730	20,223	20,223	20,223				
627	10542400	5450		INSURANCE AND BONDING	52	9Insr		775	918	918	881	885	885	885				
628					52			106,417	115,508	115,508	105,293	111,187	111,187	111,187				
629	10542400	5800		INTERDEPARTMENTAL CHARGES	58	8IDC		74,262	-	-	-	-	-	-				
630	10542408	5800		INTERDEPARTMENTAL CHARGES	58	8IDC		(51,642)	(60,000)	(60,000)	(49,150)	(56,000)	(56,000)	(56,000)				
631					58			22,620	(60,000)	(60,000)	(49,150)	(56,000)	(56,000)	(56,000)				
632		5						218,874	142,858	145,437	141,483	146,364	146,364	146,364				
633	424							218,635	142,858	145,437	141,483	146,364	146,364	146,364				
634																		
635	10542500	5121		SALARIES & WAGES	51	1Sal		149,044	150,130	155,333	159,801	157,536	157,536	157,536				
636	10542500	5132		SEPARATION ALLOWANCE	51	2Ben		2,131	2,150	2,266	3,544	3,686	3,686	3,686				
637	10542500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben		7,452	7,510	7,758	7,991	7,877	7,877	7,877				
638	10542500	5181		FICA CONTRIBUTIONS	51	2Ben		11,305	11,490	11,870	11,964	12,052	12,052	12,052				
639	10542500	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben		7,288	7,340	7,583	7,812	7,704	7,704	7,704				
640	10542500	5189		OTHER FRINGE BENEFITS	51	2Ben		-	-	-	238	-	-	-				
641	10542500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben		263	-	-	285	-	-	-				
642	10542500	5183		HEALTH INSURANCE	51	3Ben		17,035	21,200	21,200	21,200	23,328	23,328	23,328				
643	10542500	51841		HEALTH INSURANCE - RETIREES	51	3Ben		3,597	4,000	4,000	3,400	3,100	3,100	3,100				
644	10542500	5187		DENTAL INSURANCE	51	3Ben		1,308	1,400	1,400	1,496	1,536	1,536	1,536				
645					51			199,423	205,220	211,410	217,731	216,819	216,819	216,819				
646	10542500	5220		FOOD AND PROVISIONS	52	0Supp		263	100	100	94	100	100	100				
647	10542500	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		-	-	-	138	300	300	300				
648	10542500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		2,178	1,030	1,030	1,030	1,000	1,000	1,000				
649	10542500	5270		INVENTORY	52	0Supp		46,999	43,000	43,000	33,000	33,000	33,000	33,000				
650	10542500	5290		TOOLS AND SUPPLIES	52	0Supp		3,036	8,300	8,300	8,300	5,875	5,875	5,875				
651	10542500	5395		EDUCATION EXPENSES	52	1Trav		388	200	200	-	600	600	600				
652	10542500	5321		TELEPHONE AND COMMUNICATIONS	52	2Uhl		1,144	1,100	1,100	1,100	1,100	1,100	1,100				
653	10542500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main		856	550	550	1,200	1,230	1,230	1,230				
654	10542500	5353		MAINT & REPAIRS-FUEL GAS	52	3Main		752	700	700	2,064	2,166	2,166	2,166				
655	10542500	5354		MAINT AGREEMNTS-COMP. SOFTWARE	52	3Main		2,729	2,700	2,700	2,225	2,625	2,625	2,625				
656	10542500	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main		-	-	-	23,842	25,740	25,740	25,740				
657	10542500	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main		147,519	159,000	159,000	172,710	166,575	166,575	166,575				
658	10542500	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	52	3Main		27,380	42,200	42,200	24,000	24,600	24,600	24,600				
659	10542500	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main		21,454	26,800	26,800	28,780	29,500	29,500	29,500				
660	10542500	5381		PROFESSIONAL SERVICES	52	4Prof		111	60	60	60	60	60	60				
661	10542500	5392		LAUNDRY AND DRY CLEANING	52	5OSrv		1,880	1,720	1,720	160	-	-	-				
662	10542500	5450		INSURANCE AND BONDING	52	9Insr		4,597	5,450	5,450	7,367	7,402	7,402	7,402				
663					52			261,285	292,910	316,752	306,070	301,873	301,873	301,873				
664	10542500	5550		OTHER EQUIPMENT	55	5OIEq		-	8,000	8,000	7,500	-	-	-				
665					55			-	8,000	8,000	7,500	-	-	-				
666	10542500	5800		INTERDEPARTMENTAL CHARGES	58	8IDC		(460,704)	(498,130)	(498,130)	(499,851)	(492,476)	(492,476)	(492,476)				
667					58			(460,704)	(498,130)	(498,130)	(499,851)	(492,476)	(492,476)	(492,476)				
668		5						4	8,000	38,032	31,450	26,216	26,216	26,216				
669	425							4	8,000	38,032	31,450	26,216	26,216	26,216				
670																		
671	10442620	4510		DEPT SERVICE CHARGES-PRKG FEES	45	451		(230)	-	-	-	-	-	-				
672	10442620	4511		DEPT SRV CHRGS-PAMH UTILITY	45	451		(24,110)	(25,000)	(25,000)	(23,213)	(24,000)	(24,000)	(24,000)				
673	10442620	4540		DEPT SRV CHRGS-RESTITUTION	45	451		-	-	-	(1,300)	-	-	-				
674	10442623	4560		DEPT SERVICE CHARGES-RESALE	45	451		(6,676)	(7,130)	(7,130)	(7,260)	(7,130)	(7,130)	(7,130)				

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
675	10442620	4850		MISC REVENUE-INSURANCE REFUNDS	45	481	(31,016)	(32,130)	(32,130)	(31,773)	(31,130)	(31,130)	(31,130)							
676	10442620	4851		MISC REVENUE-OTHER REFUNDS	48	481	-	-	-	(269)	-	-	-							
677	10442620	4860		MISC REVENUE-RENT INCOME	48	481	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)							
678	10442620	4893		MISC REVENUE-SECURITY CARD FEE	48	481	(135)	-	-	(195)	-	-	-							
679	10442623	4895		MISC REVENUE-OTHER MISC	48	481	(207)	-	-	(1,600)	-	-	-							
681					48		(2,142)	(1,800)	(1,800)	(4,224)	(1,800)	(1,800)	(1,800)							
682	10542620	5040		TRNS TO GENERAL CAP PROJ FD	50	1FT	-	-	794,841	1,567,823	-	-	-							
684					50		23,554	23,470	24,276	24,500	24,401	24,401	24,401							
685	10542623	5121		SALARIES & WAGES	51	1Sal	23,554	23,470	24,276	24,500	24,401	24,401	24,401							
686	10542620	5121		SALARIES & WAGES	51	1Sal	228,029	223,420	229,378	233,137	180,417	180,417	180,417							
687	10542623	5132		SEPARATION ALLOWANCE	51	2Ben	337	340	358	545	571	571	571							
688	10542620	5132		SEPARATION ALLOWANCE	51	2Ben	3,202	3,200	3,333	5,191	4,222	4,222	4,222							
689	10542620	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	1,178	1,170	1,208	1,226	1,220	1,220	1,220							
690	10542620	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	11,199	11,170	11,454	11,659	9,021	9,021	9,021							
691	10542623	5181		FICA CONTRIBUTIONS	51	2Ben	1,802	1,780	1,839	1,876	1,867	1,867	1,867							
692	10542620	5181		FICA CONTRIBUTIONS	51	2Ben	17,238	17,090	17,525	17,530	13,802	13,802	13,802							
693	10542623	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	1,152	1,150	1,188	1,199	1,193	1,193	1,193							
694	10542620	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	10,952	10,930	11,208	11,401	8,822	8,822	8,822							
695	10542620	5185		UNEMPLOYMENT CLAIMS	51	2Ben	2,028	-	-	-	-	-	-							
696	10542620	5189		OTHER FRINGE BENEFITS	51	2Ben	154	-	-	160	160	160	160							
697	10542620	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	403	-	-	415	-	-	-							
698	10542623	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	41	-	-	46	-	-	-							
699	10542623	5183		HEALTH INSURANCE	51	3Ben	4,159	5,300	5,300	4,563	5,832	5,832	5,832							
700	10542620	5183		HEALTH INSURANCE	51	3Ben	23,256	26,500	26,500	25,582	17,496	17,496	17,496							
701	10542620	5184		HEALTH INSURANCE - RETIREES	51	3Ben	11,420	12,553	12,553	16,206	17,827	17,827	17,827							
702	10542620	51841		HEALTH INSURANCE - RETIREES	51	3Ben	14,388	16,000	16,000	13,598	12,399	12,399	12,399							
703	10542620	5187		DENTAL INSURANCE	51	3Ben	1,671	1,750	1,750	1,854	1,152	1,152	1,152							
704	10542623	5187		DENTAL INSURANCE	51	3Ben	333	350	350	368	384	384	384							
705	10542620	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	783	853	853	1,102	1,212	1,212	1,212							
706					51		357,278	357,026	365,073	372,158	301,998	301,998	301,998							
707	10542620	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	5,725	13,100	13,100	12,900	14,350	14,350	14,350							
708	10542620	5212		WEARING APPAREL	52	0Supp	525	1,150	2,489	2,489	1,190	1,190	1,190							
709	10542620	5220		FOOD AND PROVISIONS	52	0Supp	1,721	700	2,500	2,500	2,500	2,500	2,500							
710	10542623	5220		FOOD AND PROVISIONS	52	0Supp	24	30	30	23	25	25	25							
711	10542620	5232		AUDIO VISUAL SUPPLIES	52	0Supp	8	-	-	-	-	-	-							
712	10542620	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	663	550	807	810	800	800	800							
713	10542620	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	18	-	-	-	-	-	-							
714	10542620	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	370	1,130	1,130	2,650	1,000	1,000	1,000							
715	10542623	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	305	100	100	764	100	100	100							
716	10542620	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	13,567	11,800	18,919	11,800	12,200	12,200	12,200							
717	10542620	5290		TOOLS AND SUPPLIES	52	0Supp	83,745	85,700	85,700	85,200	90,700	90,700	90,700							
718	10542623	5290		TOOLS AND SUPPLIES	52	0Supp	26,391	33,940	38,017	37,760	33,940	33,940	33,940							
719	10542623	5311		TRAVEL	52	1Trav	-	-	-	6	10	10	10							
720	10542620	5311		TRAVEL	52	1Trav	291	260	260	260	260	260	260							
721	10542620	5312		TRAVEL SUBSISTENCE	52	1Trav	951	2,100	2,100	600	2,100	2,100	2,100							
722	10542620	5395		EDUCATION EXPENSES	52	1Trav	774	3,530	3,379	3,379	3,480	3,480	3,480							
723	10542623	5395		EDUCATION EXPENSES	52	1Trav	-	150	150	-	150	150	150							
724	10542620	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	9,958	11,400	38,632	17,800	17,800	17,800	17,800							
725	10542620	5325		POSTAGE	52	2Util	72	-	-	-	-	-	-							
726	10542620	5330		UTILITIES	52	2Util	684,315	888,320	906,900	906,900	940,000	940,000	940,000							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005		FY2006			FY2007		FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted					
727	10542620	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	262,783	294,400	260,484	252,000	440,900	440,900	300,900					
728	10542623	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	-	150	150	-	150	150	150					
729	10542620	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	38,187	121,000	62,098	50,000	141,500	141,500	141,500					
730	10542623	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	720	750	750	740	794	794	794					
731	10542620	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	2,954	2,740	2,740	4,981	4,697	4,697	4,697					
732	10542620	5354		MAINT AGREEMTS-COMP. SOFTWARE	52	3Main	6,018	15,100	1,800	1,800	1,845	1,845	1,845					
733	10542620	5356		MAINT & REPAIRS-LAND & IMPRVIS	52	3Main	23,840	26,700	42,156	42,155	27,350	27,350	27,350					
734	10542623	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	-	12,940	12,940	14,178	14,178	14,178					
735	10542620	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	1,546	2,303	2,303	3,796	3,700	3,700	3,700					
736	10542623	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	718	1,500	1,500	702	500	500	500					
737	10542620	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main	2,523	-	269	270	-	-	-					
738	10542620	5381		PROFESSIONAL SERVICES	52	4Prof	106,561	131,271	141,737	135,000	155,600	155,600	155,600					
739	10542620	5383		MEDICAL SERVICES	52	4Prof	-	-	40	60	60	60	60					
740	10542620	5389		OTHER PROF SRVS / N/A	52	4Prof	919,633	1,204,241	1,174,241	1,102,442	1,410,298	1,410,298	1,410,298					
741	10542620	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	14,216	17,040	17,040	16,940	17,366	17,366	17,366					
742	10542620	5491		DUES AND MEMBERSHIPS	52	5OSiv	80	-	-	-	-	-	-					
743	10542620	5430		RENTAL OF EQUIPMENT	52	8Rent	291	3,200	3,200	3,000	3,280	3,280	3,280					
744	10542620	5450		INSURANCE AND BONDING	52	9Insr	13,703	9,634	9,634	9,539	9,584	9,584	9,584					
745	10542623	5450		INSURANCE AND BONDING	52	9Insr	1,295	1,536	1,536	1,471	1,478	1,478	1,478					
746	10542623	5451		INSURANCE DEDUCTIBLE	52	9Insr	1,148	-	-	-	-	-	-					
747	10542620	5451		INSURANCE DEDUCTIBLE	52	9Insr	1,406	-	-	-	-	-	-					
748					52		2,207,043	2,885,525	2,848,831	2,723,677	3,353,885	3,353,885	3,213,885					
749	10542620	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	-	-	5,295	5,295	-	-	-					
750	10542623	5540		VEHICLES	55	2Veh	21,450	-	-	-	18,200	18,200	18,200					
751	10542620	5550		OTHER EQUIPMENT	55	5OIEq	-	-	-	-	184,000	184,000	184,000					
752	10542620	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	1,035,872	276,500	783,429	783,429	592,430	561,030	561,030					
753					55		1,057,322	276,500	788,724	788,724	794,630	763,230	763,230					
754	10542620	5730		INST FING PRINCIPAL	57	1Prin	423	423	423	423	423	423	423					
755	10542620	5731		INST FING INTEREST	57	2Int	614	606	606	606	598	598	598					
756	10542620	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(28)	(39)	(39)	(39)					
757	10542620	5732		INST FING SERVICE CHARGES	57	3Othr	8	-	-	-	-	-	-					
758					57		1,045	1,029	1,029	1,001	982	982	982					
759	10542623	5800		INTERDEPARTMENTAL CHARGES	58	8IDC	(5,345)	-	-	(3,000)	-	-	-					
760	10542620	5800		INTERDEPARTMENTAL CHARGES	58	8IDC	(2,229,568)	(2,757,215)	(1,576,243)	(1,576,243)	(1,866,732)	(1,866,732)	(2,081,570)					
761	10542620	585480		IDC-COST ALLOCATION (5480)	58	8IDC	-	-	(1,607,372)	(1,607,372)	(2,141,208)	(2,141,208)	(2,141,208)					
762					58		(2,234,913)	(2,757,215)	(3,183,615)	(3,186,615)	(3,474,104)	(4,007,940)	(4,222,776)					
763	10542620	5920		CONTINGENCY	59	8Cont	-	-	12,149	-	-	-	-					
764					59		-	-	12,149	-	-	-	-					
765		5					1,387,775	762,865	1,627,032	2,266,768	977,391	412,155	57,317					
766	426						1,354,618	728,935	1,593,102	2,230,771	944,461	379,225	24,387					
767							-	(359,271)	-	-	-	-	-					
768	10542900	5920		CONTINGENCY	59	8Cont	-	(359,271)	-	-	-	-	-					
769					59		-	(359,271)	-	-	-	-	-					
770		5					-	(359,271)	-	-	-	-	-					
771	429						-	(359,271)	-	-	-	-	-					
772							-	-	-	-	-	-	-					
773	10443130	4290	1057	DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(288,490)	(381,870)	(417,546)	(417,546)	(439,665)	(439,665)	(439,665)					
774	10443138	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200	-	(8,037)	(8,037)	(10,852)	(21,700)	(21,700)	(21,700)					
775	10443130	4290	1056	DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(352,539)	(359,149)	(359,149)	(359,154)	(362,357)	(362,357)	(362,357)					
776	10443130	4290	1054	DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(19,725)	(59,858)	(59,858)	(59,859)	(62,501)	(62,501)	(62,501)					
777	10443130	4290	1053	DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(138,588)	(138,588)	(138,588)	(179,577)	(183,195)	(183,195)	(183,195)					
778	10443130	4290	1055	DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(60,115)	(59,858)	(59,858)	(59,858)	(59,692)	(59,692)	(59,692)					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007	BOCC Adopted						
779	10443130	4309	1050	FED REIMBURSEMENT	42		(859,457)	(1,007,360)	(1,043,036)	(1,086,846)	(1,129,110)	(1,129,110)	(1,129,110)	(1,129,110)						
780	10443130	4311		FED GRANT-INMATE HOUSING	43		(172)	-	-	(1,647)	-	-	-	-						
782	10443130	4500	1050	DEPT PERMIT CHARGES	43		(172)	-	-	(1,647)	-	-	-	-						
783	10443130	4501	1050	DEPT PERMIT CHARGES-CCWL	45	450	(12,322)	(13,290)	(13,290)	(11,975)	(12,600)	(12,600)	(12,600)	(12,600)						
784	10443130	4510	1050	DEPT SRV CHRGS	45	450	(8,240)	(7,650)	(7,650)	(11,815)	(10,000)	(10,000)	(10,000)	(10,000)						
785	10443130	4501	1050	DEPT SERVICE CHARGES-OFF COURT	45	451	-	-	(14,840)	(58,000)	(72,000)	(72,000)	(72,000)	(72,000)						
786	10443130	4510	1050	DEPT SERVICE CHARGES	45	451	(49,599)	(53,570)	(53,570)	(47,390)	(50,000)	(50,000)	(50,000)	(50,000)						
787	10443130	4510	1050	DEPT SERVICE CHARGES-OFF FEES	45	451	(12,751)	(12,730)	(12,730)	(15,000)	(12,730)	(12,730)	(12,730)	(12,730)						
788	10443130	4511	1050	DEPT SERVICE CHARGES-CCWL FP	45	451	(85,615)	(81,630)	(81,630)	(102,080)	(93,850)	(93,850)	(93,850)	(93,850)						
789	10443130	4512	1050	DEPT SERVICE CHARGES-CIVIL SRV FEES	45	451	(2,685)	(2,500)	(2,500)	(2,535)	(2,535)	(2,535)	(2,535)	(2,535)						
790	10443130	4513	1050	DEPT SERVICE CHARGES-CIVIL SRV FEES	45	451	(6,960)	(8,175)	(8,175)	(3,400)	(3,400)	(3,400)	(3,400)	(3,400)						
791	10443130	4514	1050	DEPT SRV CHRGS-ST REIMB-CIVIL	45	451	(48,230)	(43,710)	(43,710)	(48,275)	(45,000)	(45,000)	(45,000)	(45,000)						
792	10443130	4530	1050	DEPT SRV CHRGS-ST REIMB-CIVIL	45	451	(18,519)	(19,000)	(19,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)						
793	10443130	4531	1050	DEPT SRV CHRGS-ST REIMB-FEES	45	451	(123,899)	(117,930)	(117,930)	(119,000)	(115,000)	(115,000)	(115,000)	(115,000)						
794	10443130	4534	1050	DEPT SRV CHRGS-ST REIMB-SCAAP	45	451	-	(23,850)	(23,850)	(14,723)	(14,723)	(14,723)	(14,723)	(14,723)						
795	10443130	4539	1050	DEPT SRV CHRGS-FED REIMB	45	451	-	(30)	(30)	-	-	-	-	-						
796	10443130	4540	1050	DEPT SERVICE CHARGES-RESTITUTN	45	451	(350)	(210)	(210)	(277)	(277)	(277)	(277)	(277)						
797	10443130	4560	1050	DEPT SRV CHRGS-RESALE-MED	45	451	(1,109)	-	-	(1,345)	(1,000)	(1,000)	(1,000)	(1,000)						
798	10443130	4570	1050	DEPT SRV CHRGS-PAY PHONE	45	451	(55,665)	(48,250)	(48,250)	(51,000)	(50,000)	(50,000)	(50,000)	(50,000)						
799	10443108	4570	1050	DEPT SERVICE CHARGES-CONCESSN	45	451	(85,151)	(75,770)	(75,770)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)						
800	10443128	4811		INVESTMENT EARNINGS-GO BONDS	45	480	(511,095)	(508,295)	(523,135)	(594,815)	(591,115)	(591,115)	(591,115)	(591,115)						
801	10443128	4840		MISC REVENUE-CONTR/DONATIONS	48	481	(720)	-	(445)	(1,928)	(2,200)	(2,200)	(2,200)	(2,200)						
802	10443130	4840	1063	MISC REVENUE-CONTR/DONATIONS	48	481	(500)	-	-	-	-	-	-	-						
803	10443130	4840	1050	MISC REVENUE-CONTR/DONATIONS	48	481	(500)	-	-	-	-	-	-	-						
804	10443130	4840	1050	MISC REVENUE-CONTR/DONATIONS	48	481	(46,833)	-	-	(21,160)	-	-	-	-						
805	10443130	4850	1050	MISC REVENUE-INSURANCE REFUNDS	48	481	(10)	-	-	(1)	-	-	-	-						
806	10443130	4890	1050	MISC REVENUE-OVERAGE/SHORTAGE	48	481	(48,563)	-	(445)	(23,089)	(2,200)	(2,200)	(2,200)	(2,200)						
807	4				48		(1,419,286)	(1,515,655)	(1,566,616)	(1,706,397)	(1,722,425)	(1,722,425)	(1,722,425)	(1,722,425)						
809	10543130	5031	1050	TRNS TO LAW ENF SPECIAL REV FD	50	I FT	-	-	-	-	-	-	-	-						
810	10543130	5040	1050	TRNS TO GENERAL CAP PROJ FD	50	I FT	935,200	-	-	-	-	-	-	-						
811	10543130	5121	1050	SALARIES & WAGES	50	I FT	935,200	-	-	-	-	-	-	-						
812	10543130	5121	1057	SALARIES & WAGES	51	1Sal	255,085	293,340	330,590	369,116	416,186	416,186	416,186	416,186						
813	10543130	5121	1055	SALARIES & WAGES	51	1Sal	187,045	257,500	292,050	245,668	303,590	303,590	303,590	303,590						
814	10543130	5121	1055	SALARIES & WAGES	51	1Sal	24,368	32,698	33,764	31,681	32,291	32,291	32,291	32,291						
815	10543130	5121	1050	SALARIES & WAGES	51	1Sal	4,447,697	4,607,501	4,828,868	4,798,984	5,201,746	5,065,730	5,065,730	5,065,730						
816	10543130	5121	1053	SALARIES & WAGES	51	1Sal	1,531,479	1,612,230	1,667,239	1,575,600	1,665,628	1,665,628	1,665,628	1,665,628						
817	10543130	5121	1054	SALARIES & WAGES	51	1Sal	86,967	98,094	101,403	103,602	100,197	100,197	100,197	100,197						
818	10543130	5121	1054	SALARIES & WAGES	51	1Sal	11,023	32,698	33,868	35,552	35,417	35,417	35,417	35,417						
819	10543128	5121	1060	SALARIES & WAGES	51	1Sal	55,647	57,280	59,485	54,731	66,779	66,779	66,779	66,779						
820	10543130	5121	1056	SALARIES & WAGES	51	1Sal	36,815	36,640	37,898	38,245	38,102	38,102	38,102	38,102						
821	10543130	5121	1056	SALARIES & WAGES	51	1Sal	202,612	196,188	202,793	204,466	199,980	199,980	199,980	199,980						
822	10543130	5122	1056	SALARIES & WAGES-OVERTIME	51	1Sal	19,895	20,000	20,661	18,466	20,000	20,000	20,000	20,000						
823	10543130	5122	1056	SALARIES & WAGES-OVERTIME	51	1Sal	3,826	3,060	3,149	1,415	2,700	2,700	2,700	2,700						
824	10543130	5122	1060	SALARIES & WAGES-OVERTIME	51	1Sal	26	550	565	-	450	450	450	450						
825	10543128	5122	1060	SALARIES & WAGES-OVERTIME	51	1Sal	1,022	1,640	1,696	2,200	1,700	1,700	1,700	1,700						
826	10543130	5122	1057	SALARIES & WAGES-OVERTIME	51	1Sal	1,327	4,000	4,517	1,073	4,050	4,050	4,050	4,050						
827	10543130	5122	1053	SALARIES & WAGES-OVERTIME	51	1Sal	1,234	1,530	1,575	717	1,350	1,350	1,350	1,350						
828	10543130	5122	1054	SALARIES & WAGES-OVERTIME	51	1Sal	-	510	525	-	450	450	450	450						
829	10543130	5122	1055	SALARIES & WAGES-OVERTIME	51	1Sal	3,731	3,000	8,201	7,257	6,100	6,100	6,100	6,100						
830	10543130	5122	1055	SALARIES & WAGES-OVERTIME	51	1Sal	48	510	525	150	450	450	450	450						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted					
831	10543130	5122	1050	SALARIES & WAGES-OVERTIME	51	1Sal	95,335	81,000	83,675	81,000	81,000	81,000	81,000	-	81,000					
832	10543135	5126	1050	SALARIES & WAGES-TEMP AND PART	51	1Sal	18,430	-	-	-	-	-	-	-	-					
833	10543130	5126	1050	SALARIES & WAGES-TEMP AND PART	51	1Sal	25,655	42,950	44,453	38,654	45,522	45,522	45,522	45,522	45,522					
834	10543130	5128	1050	TRAVEL & WEARING APPAREL ALLOW	51	2Ben	738	700	700	679	702	702	702	702	702					
835	10543130	5132	1060	SEPARATION ALLOWANCE	51	2Ben	527	540	568	848	902	902	902	902	902					
836	10543130	5132	1054	SEPARATION ALLOWANCE	51	2Ben	158	475	501	792	839	839	839	839	839					
837	10543128	5132	1053	SEPARATION ALLOWANCE	51	2Ben	810	830	880	1,262	1,602	1,602	1,602	1,602	1,602					
838	10543130	5132	1053	SEPARATION ALLOWANCE	51	2Ben	1,261	1,425	1,500	2,247	2,376	2,376	2,376	2,376	2,376					
839	10543135	5132	1050	SEPARATION ALLOWANCE	51	2Ben	22,181	23,360	24,602	34,950	39,444	39,444	39,444	39,444	39,444					
840	10543130	5132	1050	SEPARATION ALLOWANCE	51	2Ben	64,958	67,096	71,627	108,195	120,434	120,434	120,434	120,434	120,434					
841	10543130	5132	1055	SEPARATION ALLOWANCE	51	2Ben	349	475	499	701	766	766	766	766	766					
842	10543130	5132	1057	SEPARATION ALLOWANCE	51	2Ben	2,693	3,740	4,323	5,501	7,199	7,199	7,199	7,199	7,199					
843	10543130	5132	1056	SEPARATION ALLOWANCE	51	2Ben	2,951	2,850	2,999	4,564	4,743	4,743	4,743	4,743	4,743					
844	10543138	5132		SEPARATION ALLOWANCE	51	2Ben	3,703	4,240	4,660	8,438	9,881	9,881	9,881	9,881	9,881					
845	10543138	5133		401-K SUPP RET PLAN-LEO	51	2Ben	12,661	13,630	13,630	14,385	16,717	16,717	16,717	16,717	16,717					
846	10543130	5133	1055	401-K SUPP RET PLAN-LEO	51	2Ben	1,221	1,660	1,712	1,588	1,637	1,637	1,637	1,637	1,637					
847	10543130	5133	1056	401-K SUPP RET PLAN-LEO	51	2Ben	10,322	9,960	10,279	10,273	10,134	10,134	10,134	10,134	10,134					
848	10543130	5133	1060	401-K SUPP RET PLAN-LEO	51	2Ben	1,842	1,880	1,941	1,910	1,928	1,928	1,928	1,928	1,928					
849	10543135	5133		401-K SUPP RET PLAN-LEO	51	2Ben	25,586	34,120	34,120	26,081	31,703	31,703	31,703	31,703	31,703					
850	10543130	5133	1054	401-K SUPP RET PLAN-LEO	51	2Ben	551	1,660	1,717	1,777	1,793	1,793	1,793	1,793	1,793					
851	10543130	5133	1057	401-K SUPP RET PLAN-LEO	51	2Ben	9,419	13,080	14,809	12,290	15,382	15,382	15,382	15,382	15,382					
852	10543130	5133	1050	401-K SUPP RET PLAN-LEO	51	2Ben	207,303	212,222	212,222	216,977	230,311	230,311	230,311	230,311	230,311					
853	10543130	5133	1053	401-K SUPP RET PLAN-LEO	51	2Ben	4,410	4,980	5,140	5,100	5,077	5,077	5,077	5,077	5,077					
854	10543130	5134	1050	401-K SUPP RET PLAN-OTHER	51	2Ben	22,077	22,200	33,019	25,792	27,559	26,676	26,676	26,676	26,676					
855	10543128	5134		401-K SUPP RET PLAN-OTHER	51	2Ben	2,833	2,880	2,988	2,798	3,424	3,424	3,424	3,424	3,424					
856	10543138	5134		401-K SUPP RET PLAN-OTHER	51	2Ben	279	1,190	2,731	4,397	4,397	4,397	4,397	4,397	4,397					
857	10543135	5134		401-K SUPP RET PLAN-OTHER	51	2Ben	51,982	47,490	50,145	52,578	52,578	52,578	52,578	52,578	52,578					
858	10543138	5180		RET CONTRIB-LAW ENFORCEMENT	51	2Ben	12,105	13,330	13,330	13,742	16,350	16,350	16,350	16,350	16,350					
859	10543130	5180	1055	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	1,167	1,624	1,674	1,514	1,601	1,601	1,601	1,601	1,601					
860	10543130	5180	1056	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	9,868	9,744	10,056	9,822	9,911	9,911	9,911	9,911	9,911					
861	10543130	5180	1057	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	9,004	12,790	14,482	11,753	15,044	15,044	15,044	15,044	15,044					
862	10543130	5180	1050	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	196,065	207,392	207,392	207,430	225,243	225,243	225,243	225,243	225,243					
863	10543130	5180	1054	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	527	1,624	1,679	1,699	1,754	1,754	1,754	1,754	1,754					
864	10543130	5180	1053	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	4,216	4,872	5,028	4,873	4,966	4,966	4,966	4,966	4,966					
865	10543135	5180		RET CONTRIB-LAW ENFORCEMENT	51	2Ben	22,905	34,640	34,640	24,722	21,923	21,923	21,923	21,923	21,923					
866	10543130	5180	1060	RET CONTRIB-LAW ENFORCEMENT	51	2Ben	1,761	1,840	1,899	1,828	1,885	1,885	1,885	1,885	1,885					
867	10543135	5181		FICA CONTRIBUTIONS	51	2Ben	117,242	124,870	128,932	119,000	128,951	128,951	128,951	128,951	128,951					
868	10543130	5181	1060	FICA CONTRIBUTIONS	51	2Ben	2,507	2,870	2,870	2,514	2,949	2,949	2,949	2,949	2,949					
869	10543130	5181	1057	FICA CONTRIBUTIONS	51	2Ben	13,762	20,010	22,656	18,476	23,534	23,534	23,534	23,534	23,534					
870	10543130	5181	1056	FICA CONTRIBUTIONS	51	2Ben	15,540	15,240	15,728	15,272	15,505	15,505	15,505	15,505	15,505					
871	10543128	5181		FICA CONTRIBUTIONS	51	2Ben	4,014	4,410	4,575	3,934	5,239	5,239	5,239	5,239	5,239					
872	10543130	5181	1055	FICA CONTRIBUTIONS	51	2Ben	1,868	2,540	2,619	2,427	2,505	2,505	2,505	2,505	2,505					
873	10543130	5181	1054	FICA CONTRIBUTIONS	51	2Ben	844	2,540	2,626	2,720	2,744	2,744	2,744	2,744	2,744					
874	10543130	5181	1053	FICA CONTRIBUTIONS	51	2Ben	6,602	7,620	7,865	6,765	7,768	7,768	7,768	7,768	7,768					
875	10543138	5181		FICA CONTRIBUTIONS	51	2Ben	19,267	22,670	25,213	28,040	32,305	32,305	32,305	32,305	32,305					
876	10543130	5181	1050	FICA CONTRIBUTIONS	51	2Ben	339,729	322,010	338,673	362,302	407,666	397,261	397,261	397,261	397,261					
877	10543138	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	273	1,160	2,666	4,300	4,300	4,300	4,300	4,300	4,300					
878	10543135	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	49,592	45,180	47,776	60,504	60,504	60,504	60,504	60,504	60,504					
879	10543130	5182	1050	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	21,591	21,700	32,281	25,226	26,954	26,090	26,090	26,090	26,090					
880	10543128	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	2,771	2,820	2,925	2,743	3,349	3,349	3,349	3,349	3,349					
881	10543138	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	2,020	2,020	-	-	-	-	-					
882	10543130	5185	1050	UNEMPLOYMENT CLAIMS	51	2Ben	10,200	-	592	592	-	-	-	-	-					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	FY2007 Manager Recomm.	FY2007 Request	FY2007 BOCC Adopted	FY2007 BOCC Adopted					
883	10543130	5189	1056	OTHER FRINGE BENEFITS	51	2Ben	650	-	-	-	-	-	-	-	-					
884	10543130	5189	1050	OTHER FRINGE BENEFITS	51	2Ben	14,250	15,600	15,600	15,179	15,600	15,600	15,600	15,600	15,600					
885	10543130	5190	1054	LIFE INSURANCE - EMPLOYEES	51	2Ben	19	-	-	59	-	-	-	-	-					
886	10543130	5190	1050	LIFE INSURANCE - EMPLOYEES	51	2Ben	7,676	-	-	8,341	-	-	-	-	-					
887	10543138	5190	1054	LIFE INSURANCE - EMPLOYEES	51	2Ben	444	-	-	649	-	-	-	-	-					
888	10543130	5190	1057	LIFE INSURANCE - EMPLOYEES	51	2Ben	326	-	-	508	-	-	-	-	-					
889	10543130	5190	1055	LIFE INSURANCE - EMPLOYEES	51	2Ben	40	-	-	55	-	-	-	-	-					
890	10543128	5190	1055	LIFE INSURANCE - EMPLOYEES	51	2Ben	95	-	-	103	-	-	-	-	-					
891	10543135	5190	1053	LIFE INSURANCE - EMPLOYEES	51	2Ben	2,681	-	-	2,687	-	-	-	-	-					
892	10543130	5190	1053	LIFE INSURANCE - EMPLOYEES	51	2Ben	149	-	-	130	-	-	-	-	-					
893	10543130	5190	1056	LIFE INSURANCE - EMPLOYEES	51	2Ben	355	-	-	360	-	-	-	-	-					
894	10543130	5190	1060	LIFE INSURANCE - EMPLOYEES	51	2Ben	65	-	-	72	-	-	-	-	-					
895	10543130	5183	1053	HEALTH INSURANCE	51	3Ben	12,571	15,900	15,900	11,260	17,496	17,496	17,496	17,496	17,496					
896	10543130	5183	1054	HEALTH INSURANCE	51	3Ben	1,340	5,300	5,300	4,563	5,832	5,832	5,832	5,832	5,832					
897	10543138	5183	1053	HEALTH INSURANCE	51	3Ben	34,757	48,585	52,576	56,969	75,816	75,816	75,816	75,816	75,816					
898	10543130	5183	1057	HEALTH INSURANCE	51	3Ben	30,710	42,400	46,375	47,934	52,488	52,488	52,488	52,488	52,488					
899	10543130	5183	1056	HEALTH INSURANCE	51	3Ben	28,553	31,800	31,800	30,831	34,992	34,992	34,992	34,992	34,992					
900	10543135	5183		HEALTH INSURANCE	51	3Ben	223,242	270,300	270,300	249,380	297,432	297,432	297,432	297,432	297,432					
901	10543128	5183		HEALTH INSURANCE	51	3Ben	12,128	10,600	10,600	11,808	11,664	11,664	11,664	11,664	11,664					
902	10543130	5183	1060	HEALTH INSURANCE	51	3Ben	6,550	5,300	5,300	7,147	5,832	5,832	5,832	5,832	5,832					
903	10543130	5183	1050	HEALTH INSURANCE	51	3Ben	613,667	667,800	676,413	685,378	804,816	778,572	778,572	778,572	778,572					
904	10543130	5183	1055	HEALTH INSURANCE	51	3Ben	3,091	5,300	5,300	4,563	5,832	5,832	5,832	5,832	5,832					
905	10543135	5184	1050	HEALTH INSURANCE - RETIREES	51	3Ben	7,613	8,369	8,369	9,088	9,997	9,997	9,997	9,997	9,997					
906	10543130	5184	1050	HEALTH INSURANCE - RETIREES	51	3Ben	51,363	59,743	59,743	71,677	78,845	78,845	78,845	78,845	78,845					
907	10543130	51841	1050	HEALTH INSURANCE - RETIREES	51	3Ben	16,329	17,663	17,663	12,386	11,008	11,008	11,008	11,008	11,008					
908	10543135	51841		HEALTH INSURANCE - RETIREES	51	3Ben	21,813	21,700	21,700	18,978	17,424	17,424	17,424	17,424	17,424					
909	10543130	5187	1054	DENTAL INSURANCE	51	3Ben	107	350	350	368	384	384	384	384	384					
910	10543130	5187	1060	DENTAL INSURANCE	51	3Ben	334	350	350	368	384	384	384	384	384					
911	10543128	5187		DENTAL INSURANCE	51	3Ben	619	700	700	590	768	768	768	768	768					
912	10543138	5187		DENTAL INSURANCE	51	3Ben	2,507	3,210	3,640	4,155	4,992	4,992	4,992	4,992	4,992					
913	10543130	5187	1056	DENTAL INSURANCE	51	3Ben	1,957	2,100	2,100	2,018	2,304	2,304	2,304	2,304	2,304					
914	10543130	5187	1053	DENTAL INSURANCE	51	3Ben	851	1,050	1,050	814	1,152	1,152	1,152	1,152	1,152					
915	10543130	5187	1055	DENTAL INSURANCE	51	3Ben	247	350	350	368	384	384	384	384	384					
916	10543135	5187		DENTAL INSURANCE	51	3Ben	15,250	17,850	17,850	17,037	19,584	19,584	19,584	19,584	19,584					
917	10543130	5187	1057	DENTAL INSURANCE	51	3Ben	1,809	2,800	3,063	2,993	3,456	3,456	3,456	3,456	3,456					
918	10543130	5187	1050	DENTAL INSURANCE	51	3Ben	38,472	44,100	44,669	43,603	52,992	51,264	52,992	51,264	51,264					
919	10543135	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	522	570	570	734	807	807	807	807	807					
920	10543130	5188	1050	DENTAL INS - RETIREES UNDER 65	51	3Ben	2,991	3,416	3,416	4,800	5,280	5,280	5,280	5,280	5,280					
921					51		9,479,645	10,042,304	10,506,149	10,414,871	11,390,615	11,199,587	11,390,615	11,199,587	11,199,587					
922	10543128	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	38,168	40,020	40,020	36,000	41,421	41,421	41,421	41,421	41,421					
923	10543138	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	-	4,500	7,052	1,525	7,299	7,299	7,299	7,299	7,299					
924	10543108	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	12,113	24,190	24,190	14,346	14,848	14,848	14,848	14,848	14,848					
925	10543130	5212	1053	WEARING APPAREL	52	0Supp	1,707	5,436	5,436	1,726	5,436	5,436	5,436	5,436	5,436					
926	10543130	5212	1060	WEARING APPAREL	52	0Supp	493	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550					
927	10543108	5212		WEARING APPAREL	52	0Supp	8,875	9,080	9,080	12,000	12,000	12,000	12,000	12,000	12,000					
928	10543130	5212	1056	WEARING APPAREL	52	0Supp	4,475	10,872	11,339	3,815	10,872	10,872	10,872	10,872	10,872					
929	10543130	5212	1063	WEARING APPAREL	52	0Supp	720	7,500	7,500	-	-	-	-	-	-					
930	10543128	5212		WEARING APPAREL	52	0Supp	478	630	630	1,153	1,193	1,193	1,193	1,193	1,193					
931	10543130	5212	1054	WEARING APPAREL	52	0Supp	43	1,812	1,812	485	1,875	1,875	1,875	1,875	1,875					
932	10543130	5212	1057	WEARING APPAREL	52	0Supp	8,192	12,400	14,312	7,692	10,800	10,800	10,800	10,800	10,800					
933	10543138	5212		WEARING APPAREL	52	0Supp	11,879	14,232	14,232	3,198	4,140	4,140	4,140	4,140	4,140					
934	10543135	5212		WEARING APPAREL	52	0Supp	51,449	53,560	56,270	45,000	54,449	54,449	54,449	54,449	54,449					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted			
935	10543130	5212	1055	WEARING APPAREL	52	0Supp		972	1,812	1,812	800	1,875	1,875	1,875	1,875		1,875			
936	10543130	5212	1050	WEARING APPAREL	52	0Supp		66,711	90,430	101,853	73,000	99,185	92,585	92,585	92,585		92,585			
937	10543130	5220	1060	FOOD AND PROVISIONS	52	0Supp		24	30	30	30	30	30	30	30		30			
938	10543130	5220	1054	FOOD AND PROVISIONS	52	0Supp		-	-	-	71	-	-	-	-		-			
939	10543130	5220	1055	FOOD AND PROVISIONS	52	0Supp		24	-	-	24	25	25	25	25		25			
940	10543130	5220	1053	FOOD AND PROVISIONS	52	0Supp		71	-	-	75	75	75	75	75		75			
941	10543130	5220	1063	FOOD AND PROVISIONS	52	0Supp		-	1,500	1,500	-	-	-	-	-		-			
942	10543130	5220	1056	FOOD AND PROVISIONS	52	0Supp		141	-	-	141	141	141	141	141		141			
943	10543138	5220		FOOD AND PROVISIONS	52	0Supp		188	500	500	500	500	500	500	500		500			
944	10543130	5220	1050	FOOD AND PROVISIONS	52	0Supp		4,343	4,740	4,740	4,937	4,906	4,906	4,906	4,906		4,906			
945	10543135	5220		FOOD AND PROVISIONS	52	0Supp		551,764	580,000	580,000	502,000	502,000	502,000	502,000	502,000		502,000			
946	10543130	5220	1057	FOOD AND PROVISIONS	52	0Supp		141	150	150	141	150	150	150	150		150			
947	10543128	5220		FOOD AND PROVISIONS	52	0Supp		47	50	50	47	50	50	50	50		50			
948	10543130	5232	1057	AUDIO VISUAL SUPPLIES	52	0Supp		-	20	20	20	20	20	20	20		20			
949	10543138	5232		AUDIO VISUAL SUPPLIES	52	0Supp		175	260	260	260	260	260	260	260		260			
950	10543135	5233		AUDIO VISUAL SUPPLIES	52	0Supp		10	1,950	1,950	1,950	1,950	1,950	1,950	1,950		1,950			
951	10543130	5232	1050	AUDIO VISUAL SUPPLIES	52	0Supp		164	500	500	500	500	500	500	500		500			
952	10543130	5233	1060	PERIODICALS BOOKS & OTHER PUB	52	0Supp		-	60	60	60	60	60	60	60		60			
953	10543135	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		2,770	3,200	3,200	3,200	3,312	3,312	3,312	3,312		3,312			
954	10543130	5233	1050	PERIODICALS BOOKS & OTHER PUB	52	0Supp		10,540	15,850	16,450	8,584	18,050	17,250	17,250	17,250		17,250			
955	10543138	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		966	1,650	1,650	966	1,650	1,650	1,650	1,650		1,650			
956	10543130	5233	1057	PERIODICALS BOOKS & OTHER PUB	52	0Supp		75	370	370	370	370	370	370	370		370			
957	10543130	5233	1056	PERIODICALS BOOKS & OTHER PUB	52	0Supp		335	-	-	-	-	-	-	-		-			
958	10543130	5233	1055	PERIODICALS BOOKS & OTHER PUB	52	0Supp		47	-	-	-	-	-	-	-		-			
959	10543130	5233	1053	PERIODICALS BOOKS & OTHER PUB	52	0Supp		140	-	-	-	-	-	-	-		-			
960	10543128	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp		-	1,500	1,500	1,500	1,500	1,500	1,500	1,500		1,500			
961	10543130	5235	1050	AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp		2,031	2,500	2,500	2,500	2,500	2,500	2,500	2,500		2,500			
962	10543138	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp		-	8,500	8,626	10,500	10,000	10,000	10,000	10,000		10,000			
963	10543130	5239	1057	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp		-	390	390	-	390	390	390	390		390			
964	10543130	5239	1050	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp		478	3,100	3,550	1,470	3,200	2,600	2,600	2,600		2,600			
965	10543135	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp		140,942	5,000	5,000	7,688	5,175	5,175	5,175	5,175		5,175			
966	10543130	5239	1060	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp		-	70	70	70	70	70	70	70		70			
967	10543138	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp		2,462	4,430	4,939	2,462	4,939	4,939	4,939	4,939		4,939			
968	10543130	5260	1060	PRINTING AND OFFICE SUPPLIES	52	0Supp		440	1,110	1,110	1,110	1,110	1,110	1,110	1,110		1,110			
969	10543108	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		288	-	-	420	435	435	435	435		435			
970	10543130	5260	1053	PRINTING AND OFFICE SUPPLIES	52	0Supp		1,011	1,060	1,060	1,060	1,060	1,060	1,060	1,060		1,060			
971	10543128	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		706	-	-	1,243	1,000	1,000	1,000	1,000		1,000			
972	10543130	5260	1056	PRINTING AND OFFICE SUPPLIES	52	0Supp		713	-	-	369	100	100	100	100		100			
973	10543130	5260	1055	PRINTING AND OFFICE SUPPLIES	52	0Supp		698	720	720	1,903	745	745	745	745		745			
974	10543130	5260	1057	PRINTING AND OFFICE SUPPLIES	52	0Supp		1,013	12,500	14,136	7,005	14,136	14,136	14,136	14,136		14,136			
975	10543138	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		37,040	40,310	43,290	47,901	52,701	50,301	50,301	50,301		50,301			
976	10543130	5260	1050	PRINTING AND OFFICE SUPPLIES	52	0Supp		31	-	-	110	-	-	-	-		-			
977	10543130	5260	1054	PRINTING AND OFFICE SUPPLIES	52	0Supp		20,516	20,470	20,470	20,470	21,186	21,186	21,186	21,186		21,186			
978	10543135	5260		INVENTORY	52	0Supp		61,945	63,490	63,490	69,000	69,000	69,000	69,000	69,000		69,000			
979	10543108	5270		TOOLS AND SUPPLIES	52	0Supp		69,002	56,350	56,350	32,880	41,400	41,400	41,400	41,400		41,400			
980	10543135	5290		TOOLS AND SUPPLIES	52	0Supp		8,219	18,000	18,888	13,683	14,162	14,162	14,162	14,162		14,162			
981	10543130	5290	1057	TOOLS AND SUPPLIES	52	0Supp		-	2,000	2,000	-	-	-	-	-		-			
982	10543130	5290	1063	TOOLS AND SUPPLIES	52	0Supp		2,320	3,110	3,110	3,110	3,110	3,110	3,110	3,110		3,110			
983	10543130	5290	1060	TOOLS AND SUPPLIES	52	0Supp		(227)	-	-	-	-	-	-	-		-			
984	10543130	5290	1059	TOOLS AND SUPPLIES	52	0Supp		70,419	28,000	31,639	18,053	31,639	31,639	31,639	31,639		31,639			
985	10543138	5290		TOOLS AND SUPPLIES	52	0Supp		20,079	9,820	9,820	9,820	10,164	10,164	10,164	10,164		10,164			
986	10543128	5290		TOOLS AND SUPPLIES	52	0Supp		-	-	-	-	-	-	-	-		-			

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted			
987	10543130	5290	1050	TOOLS AND SUPPLIES	52	0Supp	162,373	244,672	326,085	276,236	315,196	288,348	-	288,348	-			
988	10543130	5290	1051	TOOLS AND SUPPLIES	52	0Supp	1,108	-	-	-	-	-	-	-	-			
989	10543130	5290	1056	TOOLS AND SUPPLIES	52	0Supp	6,646	14,268	15,353	13,921	14,408	14,408	14,408	14,408	14,408			
990	10543130	5290	1053	TOOLS AND SUPPLIES	52	0Supp	2,710	7,134	7,584	4,481	7,134	7,134	7,134	7,134	7,134			
991	10543130	5290	1055	TOOLS AND SUPPLIES	52	0Supp	886	2,378	2,378	1,593	2,461	2,461	2,461	2,461	2,461			
992	10543130	5290	1054	TOOLS AND SUPPLIES	52	0Supp	1,520	2,378	3,013	2,778	2,461	2,461	2,461	2,461	2,461			
993	10543108	5299		MISCELLANEOUS	52	0Supp	2,884	-	-	-	-	-	-	-	-			
994	10543130	5299	1050	MISCELLANEOUS	52	0Supp	-	-	-	2,800	-	-	-	-	-			
995	10543135	5311		TRAVEL	52	1Trav	456	310	310	310	319	319	319	319	319			
996	10543130	5311	1050	TRAVEL	52	1Trav	320	1,330	1,330	1,330	1,370	1,370	1,370	1,370	1,370			
997	10543130	5311	1057	TRAVEL	52	1Trav	5	-	-	-	-	-	-	-	-			
998	10543130	5312	1050	TRAVEL SUBSISTENCE	52	1Trav	22,083	24,880	25,630	25,630	27,599	26,999	27,599	26,999	26,999			
999	10543130	5312	1060	TRAVEL SUBSISTENCE	52	1Trav	-	60	60	-	60	60	60	60	60			
1000	10543130	5312	1053	TRAVEL SUBSISTENCE	52	1Trav	142	450	450	451	464	464	464	464	464			
1001	10543135	5312	1055	TRAVEL SUBSISTENCE	52	1Trav	258	6,000	6,000	4,700	6,180	6,180	6,180	6,180	6,180			
1002	10543130	5312	1055	TRAVEL SUBSISTENCE	52	1Trav	-	150	150	150	150	150	150	150	150			
1003	10543130	5312	1054	TRAVEL SUBSISTENCE	52	1Trav	-	150	150	150	150	150	150	150	150			
1004	10543130	5312	1056	TRAVEL SUBSISTENCE	52	1Trav	590	900	900	38	928	928	928	928	928			
1005	10543130	5312	1057	TRAVEL SUBSISTENCE	52	1Trav	1,727	2,400	2,513	1,900	2,460	2,460	2,460	2,460	2,460			
1006	10543138	5312	1057	TRAVEL SUBSISTENCE	52	1Trav	2,410	4,610	4,824	1,428	4,824	4,824	4,824	4,824	4,824			
1007	10543130	5395	1057	EDUCATION EXPENSES	52	1Trav	1,206	1,550	1,550	1,206	1,242	1,242	1,242	1,242	1,242			
1008	10543130	5395	1050	EDUCATION EXPENSES	52	1Trav	16,271	25,800	27,150	19,981	41,950	40,150	41,950	40,150	40,150			
1009	10543135	5395		EDUCATION EXPENSES	52	1Trav	3,203	1,100	1,100	665	1,100	1,100	1,100	1,100	1,100			
1010	10543138	5395		EDUCATION EXPENSES	52	1Trav	1,921	3,450	3,545	2,183	3,545	3,545	3,545	3,545	3,545			
1011	10543130	5395	1053	EDUCATION EXPENSES	52	1Trav	46	-	-	-	-	-	-	-	-			
1012	10543130	5321	1053	TELEPHONE AND COMMUNICATIONS	52	2Util	2,054	1,500	1,500	1,629	1,629	1,629	1,629	1,629	1,629			
1013	10543128	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	581	1,200	1,200	400	1,200	1,200	1,200	1,200	1,200			
1014	10543130	5321	1054	TELEPHONE AND COMMUNICATIONS	52	2Util	177	500	500	600	600	600	600	600	600			
1015	10543130	5321	1056	TELEPHONE AND COMMUNICATIONS	52	2Util	3,544	3,000	3,000	4,800	4,800	4,800	4,800	4,800	4,800			
1016	10543130	5321	1055	TELEPHONE AND COMMUNICATIONS	52	2Util	672	500	500	500	500	500	500	500	500			
1017	10543130	5321	1050	TELEPHONE AND COMMUNICATIONS	52	2Util	93,805	95,220	96,030	89,000	95,000	95,000	95,000	95,000	95,000			
1018	10543130	5321	1060	TELEPHONE AND COMMUNICATIONS	52	2Util	607	540	540	848	540	540	540	540	540			
1019	10543130	5321	1052	TELEPHONE AND COMMUNICATIONS	52	2Util	1	-	-	-	-	-	-	-	-			
1020	10543130	5321	1057	TELEPHONE AND COMMUNICATIONS	52	2Util	1,979	3,470	3,845	3,150	6,400	6,400	6,400	6,400	6,400			
1021	10543138	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	3,123	8,500	11,618	9,400	11,618	11,618	11,618	11,618	11,618			
1022	10543135	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	4,867	4,700	4,700	4,350	4,700	4,700	4,700	4,700	4,700			
1023	10543135	5325		POSTAGE	52	2Util	61	200	200	200	206	206	206	206	206			
1024	10543130	5325	1050	POSTAGE	52	2Util	4,658	6,930	6,930	7,150	7,365	7,365	7,365	7,365	7,365			
1025	10543108	5325		POSTAGE	52	2Util	5,696	8,020	8,020	5,519	5,787	5,787	5,787	5,787	5,787			
1026	10543138	5325		POSTAGE	52	2Util	-	1,000	1,056	500	1,056	1,056	1,056	1,056	1,056			
1027	10543128	5325		POSTAGE	52	2Util	-	105	105	100	100	100	100	100	100			
1028	10543128	5330		UTILITIES	52	2Util	204,887	205,217	205,217	218,000	218,000	218,000	218,000	218,000	218,000			
1029	10543138	5330		UTILITIES	52	2Util	-	9,000	13,610	11,756	8,000	8,000	8,000	8,000	8,000			
1030	10543128	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	61,129	133,000	193,188	175,035	105,132	105,132	105,132	105,132	105,132			
1031	10543138	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	1,900	2,073	500	2,073	2,073	2,073	2,073	2,073			
1032	10543130	5352	1053	MAINT & REPAIRS-EQUIPMENT	52	3Main	168	-	-	150	-	-	-	-	-			
1033	10543138	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	245	1,800	2,200	1,500	2,200	2,200	2,200	2,200	2,200			
1034	10543130	5352	1060	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	90	90	90	90	90	90	90	90			
1035	10543130	5352	1056	MAINT & REPAIRS-EQUIPMENT	52	3Main	470	-	-	140	-	-	-	-	-			
1036	10543128	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	2,245	3,500	3,500	7,879	3,588	3,588	3,588	3,588	3,588			
1037	10543130	5352	1055	MAINT & REPAIRS-EQUIPMENT	52	3Main	101	-	-	-	-	-	-	-	-			
1038	10543130	5352	1050	MAINT & REPAIRS-EQUIPMENT	52	3Main	25,142	33,000	33,000	35,111	36,000	36,000	36,000	36,000	36,000			

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
1039	10543135	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	11,769	14,680	14,680	3,676	10,000	10,000	10,000							
1040	10543130	5352	1057	MAINT & REPAIRS-EQUIPMENT	52	3Main	161	570	570	366	570	570	570							
1041	10543130	5353	1057	MAINT & REPAIRS-FUEL GAS	52	3Main	8,612	11,750	12,920	8,135	8,244	8,244	8,244							
1042	10543130	5353	1054	MAINT & REPAIRS-FUEL GAS	52	3Main	2,751	4,000	4,000	3,564	3,157	3,157	3,157							
1043	10543130	5353	1055	MAINT & REPAIRS-FUEL GAS	52	3Main	2,254	4,000	4,000	2,818	3,035	3,035	3,035							
1044	10543138	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	6,236	35,120	40,513	27,557	27,733	27,733	27,733							
1045	10543135	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	13,458	12,400	12,400	19,445	20,512	20,512	20,512							
1046	10543130	5353	1050	MAINT & REPAIRS-FUEL GAS	52	3Main	187,499	184,040	191,870	231,501	258,021	246,445	246,445							
1047	10543130	5353	1053	MAINT & REPAIRS-FUEL GAS	52	3Main	3,622	12,000	12,000	8,094	8,105	8,105	8,105							
1048	10543130	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	1,269	1,040	1,040	2,294	2,280	2,280	2,280							
1049	10543130	5353	1056	MAINT & REPAIRS-FUEL GAS	52	3Main	8,530	24,000	24,000	17,563	15,960	15,960	15,960							
1050	10543130	5353	1060	MAINT & REPAIRS-FUEL GAS	52	3Main	-	1,268	1,268	593	2,370	2,370	2,370							
1051	10543130	5354	1050	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	-	1,500	1,500	1,500	6,960	6,960	6,960							
1052	10543128	5356		MAINT & REPAIRS-LAND & IMPRVS	52	3Main	16,369	16,240	16,240	14,000	16,240	16,240	16,240							
1053	10543138	5356		MAINT & REPAIRS-LAND & IMPRVS	52	3Main	-	2,100	2,100	-	2,100	2,100	2,100							
1054	10543138	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	-	-	25,226	65,462	65,462	65,462							
1055	10543130	5358	1053	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	3,323	4,890	4,890	6,720	6,200	6,200	6,200							
1056	10543135	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	3,845	4,800	4,800	8,611	6,600	6,600	6,600							
1057	10543128	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	841	1,403	1,403	1,634	1,900	1,900	1,900							
1058	10543130	5358	1057	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	5,506	7,350	8,423	6,654	6,800	6,800	6,800							
1059	10543130	5358	1054	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	77	1,630	1,630	871	1,000	1,000	1,000							
1060	10543138	5358		M&R-VEHICLE-ROUTINE INTERDEPT	52	3Main	1,770	7,000	11,764	9,275	9,550	9,550	9,550							
1061	10543130	5358	1050	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	79,961	120,003	120,003	151,556	148,950	145,750	145,750							
1062	10543130	5358	1055	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	630	1,630	1,630	1,712	1,400	1,400	1,400							
1063	10543130	5358	1056	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	4,628	9,780	9,780	7,490	7,200	7,200	7,200							
1064	10543130	5359	1050	MAINT & REPAIRS-VEH INT-PREVAC	52	3Main	20,284	-	-	1,610	-	-	-							
1065	10543138	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	52	3Main	-	-	-	419	-	-	-							
1066	10543135	5359		MAINT & REPAIRS-VEH INT-PREVAC	52	3Main	847	-	-	-	-	-	-							
1067	10543130	5360	1050	M&R-VEHICLE-NONPREVENTABLES	52	3Main	17,288	-	19,183	19,200	-	-	-							
1068	10543130	5360	1055	M&R-VEHICLE-NONPREVENTABLES	52	3Main	557	-	-	-	-	-	-							
1069	10543130	5360	1053	M&R-VEHICLE-NONPREVENTABLES	52	3Main	1,051	-	2,120	2,120	-	-	-							
1070	10543135	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main	2,727	-	1,112	1,113	-	-	-							
1071	10543135	5381	1081	PROFESSIONAL SERVICES	52	4Prof	-	60,000	60,000	60,000	60,000	60,000	60,000							
1072	10543135	5381		PROFESSIONAL SERVICES	52	4Prof	10,646	7,000	8,337	6,154	7,175	7,175	7,175							
1073	10543130	5381	1053	PROFESSIONAL SERVICES	52	4Prof	-	-	-	56	-	-	-							
1074	10543130	5381	1057	PROFESSIONAL SERVICES	52	4Prof	54	320	320	60	60	60	60							
1075	10543138	5381		PROFESSIONAL SERVICES	52	4Prof	-	1,000	37,750	576	21,000	21,000	21,000							
1076	10543130	5381	1050	PROFESSIONAL SERVICES	52	4Prof	16,040	32,600	88,279	43,724	15,000	15,000	15,000							
1077	10543130	5381	1060	PROFESSIONAL SERVICES	52	4Prof	54	50	50	50	50	50	50							
1078	10543128	5381		PROFESSIONAL SERVICES	52	4Prof	-	1,200	1,200	-	-	-	-							
1079	10543130	5381	1050	PROFESSIONAL SRV-SPECIFIC	52	4Prof	-	-	-	-	20,000	20,000	20,000							
1080	10543130	5382	1050	LEGAL SERVICES	52	4Prof	-	510	510	510	510	510	510							
1081	10543138	5383		MEDICAL SERVICES	52	4Prof	1,027	4,120	17,167	37,858	40,000	40,000	40,000							
1082	10543130	5383	1050	MEDICAL SERVICES	52	4Prof	1,800	4,570	4,870	2,579	4,870	4,870	4,870							
1083	10543135	5383		MEDICAL SERVICES	52	4Prof	191,985	-	-	3,000	-	-	-							
1084	10543128	5389		OTHER PROF SRVS	52	4Prof	-	-	-	8,250	8,600	8,600	8,600							
1085	10543135	5389		OTHER PROF SRVS	52	4Prof	111,596	584,348	584,348	525,000	550,000	550,000	550,000							
1086	10543130	5370	1050	ADVERTISING/EMPL-RECOGNITION	52	5OSiv	994	1,050	1,050	1,050	1,076	1,076	1,076							
1087	10543138	5370		ADVERTISING/EMPL-RECOGNITION	52	5OSiv	-	4,000	4,000	500	4,000	4,000	4,000							
1088	10543135	5370		ADVERTISING/EMPL-RECOGNITION	52	5OSiv	-	200	200	200	200	200	200							
1089	10543138	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	-	-	-	30	-	-	-							
1090	10543138	5393		TEMPORARY HELP SERVICES	52	5OSiv	-	-	-	4,860	-	-	-							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted				
1091	10543135	5491		DUES AND MEMBERSHIPS	52	50Siv		415	1,000	1,000	1,000	1,025	1,025	1,025		1,025				
1092	10543130	5491	1057	DUES AND MEMBERSHIPS	52	50Siv		-	-	-	15	-	-	-	-	-				
1093	10543138	5491		DUES AND MEMBERSHIPS	52	50Siv		35	1,140	1,265	35	1,265	1,265	1,265	1,265	1,265				
1094	10543130	5491	1050	DUES AND MEMBERSHIPS	52	50Siv		4,169	4,740	4,740	4,740	4,859	4,859	4,859	4,859	4,859				
1095	10543138	5492		UNCOLLECTIBLE ACCOUNTS	52	50Siv		-	-	-	155	-	-	-	-	-				
1096	10543130	5410	1050	RENTAL OF REAL PROPERTY	52	8Rent		-	-	-	525	-	-	-	-	-				
1097	10543130	5430	1050	RENTAL OF EQUIPMENT	52	8Rent		25,520	33,164	33,164	36,381	36,453	36,453	36,453	36,453	36,453				
1098	10543130	5430	1056	RENTAL OF EQUIPMENT	52	8Rent		913	-	-	1,174	1,400	1,400	1,400	1,400	1,400				
1099	10543135	5430		RENTAL OF EQUIPMENT	52	8Rent		6,448	7,540	7,540	7,373	7,560	7,560	7,560	7,560	7,560				
1100	10543130	5430	1053	RENTAL OF EQUIPMENT	52	8Rent		256	-	-	452	463	463	463	463	463				
1101	10543138	5430		RENTAL OF EQUIPMENT	52	8Rent		218	900	11,756	995	2,500	2,500	2,500	2,500	2,500				
1102	10543130	5430	1055	RENTAL OF EQUIPMENT	52	8Rent		175	-	-	236	236	236	236	236	236				
1103	10543130	5430	1054	RENTAL OF EQUIPMENT	52	8Rent		46	-	-	300	308	308	308	308	308				
1104	10543128	5430		RENTAL OF EQUIPMENT	52	8Rent		-	400	400	400	400	400	400	400	400				
1105	10543130	5430	1060	RENTAL OF EQUIPMENT	52	8Rent		-	260	260	-	-	-	-	-	-				
1106	10543130	5430	1057	RENTAL OF EQUIPMENT	52	8Rent		1,031	2,020	2,020	1,530	1,568	1,568	1,568	1,568	1,568				
1107	10543135	5450		INSURANCE AND BONDING	52	9Insr		74,379	88,280	88,280	98,702	99,166	99,166	99,166	99,166	99,166				
1108	10543130	5450	1060	INSURANCE AND BONDING	52	9Insr		827	980	980	788	792	792	792	792	792				
1109	10543130	5450	1054	INSURANCE AND BONDING	52	9Insr		-	1,057	1,057	927	932	932	932	932	932				
1110	10543130	5450	1053	INSURANCE AND BONDING	52	9Insr		3,772	3,171	3,171	3,959	3,977	3,977	3,977	3,977	3,977				
1111	10543130	5450	1055	INSURANCE AND BONDING	52	9Insr		1,266	1,057	1,057	1,320	1,326	1,326	1,326	1,326	1,326				
1112	10543130	5450	1057	INSURANCE AND BONDING	52	9Insr		4,115	6,500	7,293	9,747	9,793	9,793	9,793	9,793	9,793				
1113	10543130	5450	1050	INSURANCE AND BONDING	52	9Insr		151,050	179,060	182,231	138,291	147,420	143,180	143,180	143,180	143,180				
1114	10543128	5450		INSURANCE AND BONDING	52	9Insr		2,488	2,950	2,950	3,127	3,141	3,141	3,141	3,141	3,141				
1115	10543138	5450		INSURANCE AND BONDING	52	9Insr		-	-	1,401	7,533	12,677	12,677	12,677	12,677	12,677				
1116	10543130	5450	1056	INSURANCE AND BONDING	52	9Insr		6,656	6,342	6,342	7,108	7,141	7,141	7,141	7,141	7,141				
1117	10543135	5451		INSURANCE DEDUCTIBLE	52	9Insr		151	-	-	-	-	-	-	-	-				
1118	10543130	5451	1050	INSURANCE DEDUCTIBLE	52	9Insr		68,998	-	2,996	3,717	-	-	-	-	-				
1119					55	1FF&E		2,956,323	3,563,979	3,944,032	3,531,035	3,758,775	3,700,111	3,700,111	3,700,111	3,700,111				
1120	10543128	5510		OFFICE FURNITURE AND EQUIPMENT	55			-	-	-	-	77,238	77,238	77,238	77,238	77,238				
1121	10543130	5540	1050	VEHICLES	55	2Veh		436,528	634,480	707,980	828,445	643,125	545,125	545,125	545,125	545,125				
1122	10543130	5540	1056	VEHICLES	55	2Veh		34,973	36,450	36,450	35,648	36,750	36,750	36,750	36,750	36,750				
1123	10543130	5540	1053	VEHICLES	55	2Veh		17,486	18,225	18,225	17,824	18,375	18,375	18,375	18,375	18,375				
1124	10543138	5540		VEHICLES	55	2Veh		146,373	-	-	-	-	-	-	-	-				
1125	10543130	5540	1055	VEHICLES	55	2Veh		5,829	6,075	6,075	6,075	6,125	6,125	6,125	6,125	6,125				
1126	10543135	5540		VEHICLES	55	2Veh		45,897	46,400	46,400	48,363	42,607	42,607	42,607	42,607	42,607				
1127	10543130	5540	1054	VEHICLES	55	2Veh		-	6,075	6,075	6,075	6,125	6,125	6,125	6,125	6,125				
1128	10543128	5550		OTHER EQUIPMENT	55	50IEq		19,937	10,000	15,150	10,000	-	-	-	-	-				
1129	10543130	5550	1054	OTHER EQUIPMENT	55	50IEq		-	3,750	3,750	3,414	3,625	3,625	3,625	3,625	3,625				
1130	10543130	5550	1055	OTHER EQUIPMENT	55	50IEq		2,099	3,750	3,750	3,414	3,625	3,625	3,625	3,625	3,625				
1131	10543130	5550	1056	OTHER EQUIPMENT	55	50IEq		24,552	22,500	22,500	22,500	21,750	21,750	21,750	21,750	21,750				
1132	10543138	5550		OTHER EQUIPMENT	55	50IEq		58,772	-	-	-	-	-	-	-	-				
1133	10543130	5550	1053	OTHER EQUIPMENT	55	50IEq		12,276	11,250	11,250	11,250	10,875	10,875	10,875	10,875	10,875				
1134	10543130	5550	1050	OTHER EQUIPMENT	55	50IEq		185,571	224,250	224,250	196,885	301,125	243,125	243,125	243,125	243,125				
1135	10543130	5550	1059	OTHER EQUIPMENT	55	50IEq		23,297	-	-	-	-	-	-	-	-				
1136	10543135	5550		OTHER EQUIPMENT	55	50IEq		-	44,671	44,671	44,671	16,000	16,000	16,000	16,000	16,000				
1137	10543128	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg		-	-	-	-	50,000	-	-	-	-				
1138	10543130	5580	1050	BUILDINGS AND IMPROVEMENTS	55	8Bldg		35,810	-	-	-	-	-	-	-	-				
1139					55			1,049,400	1,067,876	1,146,526	1,234,564	1,237,345	1,031,345	1,031,345	1,031,345	1,031,345				
1140	10543135	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov		78,472	55,000	55,000	25,000	55,000	55,000	55,000	55,000	55,000				
1141					56			78,472	55,000	55,000	25,000	55,000	55,000	55,000	55,000	55,000				
1142	10543128	5710		GO BOND PRINCIPAL	57	1Pin		-	40,773	40,773	40,773	40,773	40,773	40,773	40,773	40,773				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC				FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	FY2007 Manager Recomm.	FY2007 Adopted	BOCC			
1143	10543128	5730		INST FING PRINCIPAL	57	1Prin				492,366	502,716	502,716	502,716	512,716	512,716	512,716	-			
1144	10543128	5711		GO BOND INTEREST	57	2Int			12,499	59,424	59,424	64,000	64,000	66,753	66,753	66,753	-			
1145	10543138	5731		INST FING INTEREST	57	2Int			-	-	251	-	-	-	-	-	-			
1146	10543128	5731		INST FING INTEREST	57	2Int			119,965	110,723	110,723	114,304	114,304	103,707	103,707	103,707	-			
1147	10543128	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int			-	-	-	(7,542)	(7,542)	(10,836)	(10,836)	(10,836)	-			
1148	10543138	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int			-	-	-	(7)	(7)	-	-	-	-			
1149	10543128	57311		GO BOND SERVICE CHARGES	57	30thr			2,418	-	-	4,500	4,500	4,500	4,500	4,500	-			
1150	10543128	5715		GO BOND ISSUE COSTS	57	30thr			8,637	-	-	-	-	-	-	-	-			
1151	10543128	5732		INST FING SERVICE CHARGES	57	30thr			2,362	3,000	3,000	2,800	2,800	2,800	2,800	2,800	-			
1152	10543128	5762		GO CP BAN SERVICE CHARGES	57	30thr			1,985	-	-	65	65	-	-	-	-			
1153	10543130	5800	1060	INTERDEPARTMENTAL CHARGES	57	8IDC			640,232	716,636	716,887	721,609	721,609	720,413	720,413	720,413	-			
1154	10543130	5800	1060	INTERDEPARTMENTAL CHARGES	58	8IDC			(54,751)	(58,148)	(58,148)	(60,231)	(60,231)	(61,264)	(61,264)	(61,264)	-			
1155					58				(54,751)	(58,148)	(58,148)	(60,231)	(60,231)	(61,264)	(61,264)	(61,264)	-			
1156		5							15,084,521	15,387,647	16,310,446	15,866,848	15,866,848	17,128,900	16,673,208	16,673,208	-			
1157	431								13,665,235	13,871,992	14,743,830	14,160,451	14,160,451	15,406,475	14,950,783	14,950,783	-			
1158																				
1159	10443200	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200			(188,613)	(151,240)	(151,240)	(151,240)	(151,240)	(109,988)	(109,988)	(109,988)	-			
1160					42				(188,613)	(151,240)	(151,240)	(151,240)	(151,240)	(109,988)	(109,988)	(109,988)	-			
1161	10443200	4570		DEPT SRV CHRGS-PAY PHONE	45	451			(80)	(100)	(100)	(50)	(50)	(50)	(50)	(50)	-			
1162					45				(80)	(100)	(100)	(50)	(50)	(50)	(50)	(50)	-			
1163		4							(188,694)	(151,340)	(151,340)	(151,290)	(151,290)	(110,038)	(110,038)	(110,038)	-			
1164	10543200	5121		SALARIES & WAGES	51	1Sal			736,405	1,094,995	973,960	785,984	785,984	1,159,398	1,159,398	1,159,398	-			
1165	10543200	5122		SALARIES & WAGES-OVERTIME	51	1Sal			88,481	12,100	81,865	91,000	91,000	12,580	12,580	12,580	-			
1166	10543200	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal			72,991	18,660	80,196	91,460	91,460	39,530	39,530	39,530	-			
1167	10543200	5132		SEPARATION ALLOWANCE	51	2Ben			11,793	15,842	16,706	19,855	19,855	27,424	27,424	27,424	-			
1168	10543200	5134		401-K SUPP RET PLAN -OTHER	51	2Ben			41,245	55,357	57,203	44,454	44,454	58,599	58,599	58,599	-			
1169	10543200	5181		FICA CONTRIBUTIONS	51	2Ben			67,560	86,114	89,033	74,885	74,885	92,680	92,680	92,680	-			
1170	10543200	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben			40,337	54,134	55,939	43,478	43,478	57,310	57,310	57,310	-			
1171	10543200	5185		UNEMPLOYMENT CLAIMS	51	2Ben			1,205	-	-	824	824	-	-	-	-			
1172	10543200	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben			1,200	-	-	1,317	1,317	-	-	-	-			
1173	10543200	5183		HEALTH INSURANCE	51	3Ben			113,316	186,825	186,825	132,538	132,538	215,784	215,784	215,784	-			
1174	10543200	5184		HEALTH INSURANCE - RETIREES	51	3Ben			14,407	15,982	15,982	17,342	17,342	19,076	19,076	19,076	-			
1175	10543200	51841		HEALTH INSURANCE - RETIREES	51	3Ben			3,597	7,022	7,022	5,821	5,821	6,200	6,200	6,200	-			
1176	10543200	5187		DENTAL INSURANCE	51	3Ben			8,168	12,338	12,338	9,631	9,631	14,208	14,208	14,208	-			
1177	10543200	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben			855	1,139	1,139	1,192	1,192	1,311	1,311	1,311	-			
1178					51				1,201,560	1,560,508	1,579,032	1,319,781	1,319,781	1,704,100	1,704,100	1,704,100	-			
1179	10543200	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp			503	460	460	300	300	400	400	400	-			
1180	10543200	5212		WEARING APPAREL	52	0Supp			-	4,320	4,320	4,350	4,350	2,100	2,100	2,100	-			
1181	10543200	5220		FOOD AND PROVISIONS	52	0Supp			1,671	1,625	1,625	2,000	2,000	2,200	2,200	2,200	-			
1182	10543200	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp			550	630	630	702	702	800	800	800	-			
1183	10543200	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp			894	900	900	400	400	500	500	500	-			
1184	10543200	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp			8,081	8,500	8,500	6,500	6,500	6,700	6,700	6,700	-			
1185	10543200	5290		TOOLS AND SUPPLIES	52	0Supp			2,225	7,193	7,193	1,000	1,000	2,000	2,000	2,000	-			
1186	10543200	5311		TRAVEL	52	1Trav			1,190	1,000	1,000	1,000	1,000	1,025	1,025	1,025	-			
1187	10543200	5312		TRAVEL SUBSISTENCE	52	1Trav			675	1,000	1,000	1,000	1,000	1,025	1,025	1,025	-			
1188	10543200	5395		EDUCATION EXPENSES	52	1Trav			4,642	14,840	67,460	57,589	57,589	2,360	2,360	2,360	-			
1189	10543200	5321		TELEPHONE AND COMMUNICATIONS	52	2Util			43,835	48,300	48,300	27,600	27,600	27,600	27,600	27,600	-			
1190	10543200	5325		POSTAGE	52	2Util			63	70	70	70	70	72	72	72	-			
1191	10543200	5330		UTILITIES	52	2Util			3,039	7,290	7,290	4,500	4,500	4,500	4,500	4,500	-			
1192	10543200	5351		MAINT & REPAIRS-BUILDINGS	52	3Main			7	-	-	-	-	-	-	-	-			
1193	10543200	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main			93,140	90,800	108,250	95,000	95,000	95,070	95,070	95,070	-			
1194	10543200	5354		MAINT AGREEMNTS-COMP. SOFTWARE	52	3Main			11,842	12,200	12,200	12,198	12,198	12,564	12,564	12,564	-			

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Adopted				
1195	10543200	5381		PROFESSIONAL SERVICES	52	4Prof		3,754	60	12,355	14,114	2,214	2,214	2,214				
1196	10543200	5383		MEDICAL SERVICES	52	4Prof		290	300	300	65	300	300	300				
1197	10543200	5370		ADVERTISING/EMPL-RECOGNITION	52	5OSiv		1,180	1,500	1,500	750	750	750	750				
1198	10543200	5491		DUES AND MEMBERSHIPS	52	5OSiv		-	170	170	170	178	178	178				
1199	10543200	5410		RENTAL OF REAL PROPERTY	52	8Rent		26,040	30,810	30,810	27,783	29,275	29,275	29,275				
1200	10543200	5450		INSURANCE AND BONDING	52	9Insr		4,837	5,734	5,734	6,126	6,155	6,155	6,155				
1201				BUILDINGS AND IMPROVEMENTS	52	8Bldg		208,460	237,702	320,067	263,217	197,788	197,788	197,788				
1202	10543200	5580			55	8Bldg		28,350	-	-	-	-	-	-				
1203					55			28,350	-	-	-	-	-	-				
1204		5						1,438,371	1,798,210	1,899,099	1,582,998	1,901,888	1,901,888	1,901,888				
1205	432							1,249,677	1,646,870	1,747,759	1,431,708	1,791,850	1,791,850	1,791,850				
1206																		
1207	10443300	4325	1106	FED GRANT-US HOMELAND SECURITY	43			(35,679)	-	-	-	-	-	-				
1208	10443300	4325	1103	FED GRANT-US HOMELAND SECURITY	43			(98,502)	-	(28,288)	(28,288)	-	-	-				
1209	10443300	4327	1101	FED GRANT-FEMA	43			(29,398)	(10,500)	(10,500)	(33,303)	(10,500)	(10,500)	(10,500)				
1210	10443300	4329	1101	FED GRANT-PRE DISASTER MITPLAN	43			(11,250)	-	-	(15,001)	-	-	-				
1211	10443300	4371	1101	FED GRANT-OJP TERRORISM GRANT	43			(694)	-	-	-	-	-	-				
1212					43			(175,522)	(10,500)	(38,788)	(76,592)	(10,500)	(10,500)	(10,500)				
1213	10443300	4535	1102	DEPT SRV CHRGS-AGENCY REIMB	45	451		(10,000)	-	-	-	-	-	-				
1214					45			(10,000)	-	-	-	-	-	-				
1215	10443300	4840	1101	MISC REVENUE-CONTR/DONATIONS	48	481			-	-	(4,736)	-	-	-				
1216					48				-	-	(4,736)	-	-	-				
1217		4						(185,522)	(10,500)	(38,788)	(81,328)	(10,500)	(10,500)	(10,500)				
1218	10543300	5031	1102	TRNS TO LAW ENF SPECIAL REV FD	50	I FT		-	-	15,575	15,575	-	-	-				
1219	10543300	5031	1106	TRNS TO LAW ENF SPECIAL REV FD	50	I FT		-	-	11,231	11,231	-	-	-				
1220					50			-	-	26,806	26,806	-	-	-				
1221	10543300	5121	1101	SALARIES & WAGES	51	1Sal		120,639	135,214	140,123	136,425	148,628	148,628	148,628				
1222	10543300	5132	1101	SEPARATION ALLOWANCE	51	2Ben		1,724	1,935	2,045	3,192	3,478	3,478	3,478				
1223	10543300	5134	1101	401-K SUPP RET PLAN -OTHER	51	2Ben		6,032	6,761	6,995	6,821	7,431	7,431	7,431				
1224	10543300	5181	1101	FICA CONTRIBUTIONS	51	2Ben		8,934	10,344	10,702	10,436	11,370	11,370	11,370				
1225	10543300	5182	1101	RET CONTRIB - OTHER EMPLOYEES	51	2Ben		5,899	6,612	6,841	6,671	7,268	7,268	7,268				
1226	10543300	5185	1101	UNEMPLOYMENT CLAIMS	51	2Ben		-	-	3,084	3,085	-	-	-				
1227	10543300	5190	1101	LIFE INSURANCE - EMPLOYEES	51	2Ben		237	-	-	240	-	-	-				
1228	10543300	5183	1101	HEALTH INSURANCE	51	3Ben		12,874	15,900	15,900	16,084	17,496	17,496	17,496				
1229	10543300	5184	1101	HEALTH INSURANCE - RETIREES	51	3Ben		5,974	6,567	6,567	7,118	7,830	7,830	7,830				
1230	10543300	5187	1101	DENTAL INSURANCE	51	3Ben		896	1,050	1,050	1,090	1,152	1,152	1,152				
1231	10543300	5188	1101	DENTAL INS - RETIREES UNDER 65	51	3Ben		261	284	284	367	404	404	404				
1232					51			163,471	184,667	193,591	191,529	205,057	205,057	205,057				
1233	10543300	5212	1101	WEARING APPAREL	52	0Supp		789	1,500	1,500	700	1,500	1,500	1,500				
1234	10543300	5220	1106	FOOD AND PROVISIONS	52	0Supp		745	2,000	2,000	2,000	2,000	2,000	2,000				
1235	10543300	5220	1103	FOOD AND PROVISIONS	52	0Supp		32	-	1,864	1,864	-	-	-				
1236	10543300	5220	1101	FOOD AND PROVISIONS	52	0Supp		864	2,175	2,175	1,200	2,000	2,000	2,000				
1237	10543300	5233	1103	PERIODICALS BOOKS & OTHER PUB	52	0Supp		315	-	-	-	-	-	-				
1238	10543300	5233	1106	PERIODICALS BOOKS & OTHER PUB	52	0Supp		-	1,828	1,828	1,828	-	-	-				
1239	10543300	5233	1101	PERIODICALS BOOKS & OTHER PUB	52	0Supp		(315)	-	-	88	100	100	100				
1240	10543300	5260	1101	PRINTING AND OFFICE SUPPLIES	52	0Supp		1,996	4,000	4,000	3,800	4,140	4,140	4,140				
1241	10543300	5260	1106	PRINTING AND OFFICE SUPPLIES	52	0Supp		4,440	-	-	-	-	-	-				
1242	10543300	5290	1106	TOOLS AND SUPPLIES	52	0Supp		41,404	18,500	18,500	18,500	-	-	-				
1243	10543300	5290	1103	TOOLS AND SUPPLIES	52	0Supp		59,966	-	6,105	6,024	-	-	-				
1244	10543300	5290	1101	TOOLS AND SUPPLIES	52	0Supp		2,129	2,000	2,000	1,000	2,000	2,000	2,000				
1245	10543300	5290	1102	TOOLS AND SUPPLIES	52	0Supp		2,201	-	-	-	-	-	-				
1246	10543300	5311	1101	TRAVEL	52	1Trav		181	500	500	100	500	500	500				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
1247	10543300	5312	1101	TRAVEL SUBSISTENCE	52	1Trav	2,031	3,690	3,690	400	3,800	3,800	3,800							
1248	10543300	5395	1103	EDUCATION EXPENSES	52	1Trav	-	-	20,400	20,400	-	-	-							
1249	10543300	5395	1101	EDUCATION EXPENSES	52	1Trav	1,040	2,200	1,664	600	1,650	1,650	1,650							
1250	10543300	5321	1101	TELEPHONE AND COMMUNICATIONS	52	2Util	738	840	840	764	840	840	840							
1251	10543300	5321	1102	TELEPHONE AND COMMUNICATIONS	52	2Util	4,261	-	-	-	-	-	-							
1252	10543300	5325	1103	POSTAGE	52	2Util	15	-	-	-	-	-	-							
1253	10543300	5325	1106	POSTAGE	52	2Util	186	-	-	-	-	-	-							
1254	10543300	5325	1101	POSTAGE	52	2Util	176	405	405	250	415	415	415							
1255	10543300	5352	1101	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	1,100	1,100	1,100	1,128	1,128	1,128							
1256	10543300	5353	1101	MAINT & REPAIRS-FUEL GAS	52	3Main	4,393	3,427	3,427	4,903	4,324	4,324	4,324							
1257	10543300	5358	1101	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	1,469	1,705	1,705	2,710	3,100	3,100	3,100							
1258	10543300	5359	1101	M&R-VEHICLE-PREVENTABLE ACCDNT	52	3Main	-	-	536	537	-	-	-							
1259	10543300	5381	1101	PROFESSIONAL SERVICES	52	4Prof	11,611	2,500	2,500	56	2,500	2,500	2,500							
1260	10543300	5383	1101	MEDICAL SERVICES	52	4Prof	-	-	-	20	60	60	60							
1261	10543300	5370	1101	ADVERTISING/EMPL.R.ECONGNITION	52	5OSv	-	100	1,100	403	1,100	1,100	1,100							
1262	10543300	5491	1101	DUES AND MEMBERSHIPS	52	5OSv	-	200	200	150	200	200	200							
1263	10543300	5396	1101	DONATIONS-HURRICANE RELIEF	52	6Tran	-	-	-	4,736	-	-	-							
1264	10543300	5410	1101	RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	200	-	-	-							
1265	10543300	5430	1101	RENTAL OF EQUIPMENT	52	8Rent	2,178	2,600	2,600	2,000	2,600	2,600	2,600							
1266	10543300	5450	1101	INSURANCE AND BONDING	52	9Inst	1,848	2,190	2,190	2,326	2,337	2,337	2,337							
1267					52		144,695	53,460	82,829	78,659	34,294	34,294	34,294							
1268	10543300	5540	1101	VEHICLES	55	2Veh	17,924	-	-	-	-	-	-							
1269	10543300	5550	1103	OTHER EQUIPMENT	55	5OHEq	38,092	-	-	-	-	-	-							
1270					55		56,017	-	-	-	-	-	-							
1271		5					364,183	238,127	303,226	296,994	262,601	262,601	262,601							
1272	433						178,661	227,627	264,438	215,666	252,101	252,101	252,101							
1273																				
1274	10443400	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)							
1275					42		(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)							
1276		4					(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)							
1277	10543400	5121		SALARIES & WAGES	51	1Sal	207,715	219,987	227,551	230,724	229,019	229,019	229,019							
1278	10543400	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	-	-	46	-	-	-							
1279	10543400	5170		BOARD MEMBER COMPENSATION	51	1Sal	-	400	400	480	1,440	1,440	1,440							
1280	10543400	5132		SEPARATION ALLOWANCE	51	2Ben	2,970	3,148	3,317	5,399	5,359	5,359	5,359							
1281	10543400	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	10,386	10,999	11,360	11,536	11,451	11,451	11,451							
1282	10543400	5181		FICA CONTRIBUTIONS	51	2Ben	15,086	16,860	17,412	17,687	17,630	17,630	17,630							
1283	10543400	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	10,157	10,757	11,110	11,283	11,199	11,199	11,199							
1284	10543400	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	363	-	-	405	-	-	-							
1285	10543400	5183		HEALTH INSURANCE	51	3Ben	29,060	31,800	31,800	32,534	34,992	34,992	34,992							
1286	10543400	5184		HEALTH INSURANCE - RETIREES	51	3Ben	5,974	6,567	6,567	7,118	7,830	7,830	7,830							
1287	10543400	51841		HEALTH INSURANCE - RETIREES	51	3Ben	7,371	8,080	8,080	7,071	6,701	6,701	6,701							
1288	10543400	5187		DENTAL INSURANCE	51	3Ben	1,870	2,100	2,100	2,210	2,304	2,304	2,304							
1289	10543400	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	261	284	284	367	404	404	404							
1290					51		291,213	310,982	319,981	326,860	328,329	328,329	328,329							
1291	10543400	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	170	180	180	180	187	187	187							
1292	10543400	5212		WEARING APPAREL	52	0Supp	9,743	2,500	2,500	2,500	2,500	2,500	2,500							
1293	10543400	5220		FOOD AND PROVISIONS	52	0Supp	3,490	4,300	4,300	3,800	4,800	4,800	4,800							
1294	10543400	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	500	500	500	518	518	518							
1295	10543400	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	2,352	2,350	2,350	2,350	2,430	2,430	2,430							
1296	10543400	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	1,086	500	500	500	515	515	515							
1297	10543400	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	2,282	2,630	2,630	2,630	2,725	2,725	2,725							
1298	10543400	5290		TOOLS AND SUPPLIES	52	0Supp	15,743	16,665	16,665	26,665	12,065	12,065	12,065							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted					
1299	10543400	5299		MISCELLANEOUS	52	0Supp	900	-	26,129	23,969	-	-	-	-	-					
1300	10543400	5311		TRAVEL	52	1Trav	110	250	250	100	250	250	250	250	250					
1301	10543400	5312		TRAVEL SUBSISTENCE	52	1Trav	1,689	5,874	5,874	3,700	6,050	6,050	6,050	6,050	6,050					
1302	10543400	5395		EDUCATION EXPENSES	52	1Trav	480	1,470	1,470	1,450	1,450	1,450	1,450	1,450	1,450					
1303	10543400	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	3,478	4,800	4,800	3,850	4,000	4,000	4,000	4,000	4,000					
1304	10543400	5325		POSTAGE	52	2Util	441	475	475	378	475	475	475	475	475					
1305	10543400	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	6,452	6,335	8,840	8,500	6,500	6,500	6,500	6,500	6,500					
1306	10543400	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	6,813	6,270	6,270	10,525	11,400	11,400	11,400	11,400	11,400					
1307	10543400	5354		MAINT AGREEMENTS-COMP.SOFTWARE	52	3Main	1,890	2,000	2,000	1,925	2,050	2,050	2,050	2,050	2,050					
1308	10543400	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	-	19,461	19,461	20,816	20,816	20,816	20,816	20,816					
1309	10543400	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	4,334	7,303	7,303	4,164	4,400	4,400	4,400	4,400	4,400					
1310	10543400	5381		PROFESSIONAL SERVICES	52	4Prof	54	110	110	56	35,057	35,057	35,057	35,057	35,057					
1311	10543400	5383		MEDICAL SERVICES	52	4Prof	-	60	60	20	360	360	360	360	360					
1312	10543400	5370		ADVERTISING/EMPL.RECONGNITION	52	5OSv	51	-	-	-	-	-	-	-	-					
1313	10543400	5491		DUES AND MEMBERSHIPS	52	5OSv	470	600	600	400	635	635	635	635	635					
1314	10543400	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	-	600	600	600	600	600					
1315	10543400	5430		RENTAL OF EQUIPMENT	52	8Rent	298	360	360	306	315	315	315	315	315					
1316	10543400	5450		INSURANCE AND BONDING	52	9Inst	10,108	11,983	11,983	11,607	11,662	11,662	11,662	11,662	11,662					
1317					52		72,434	77,515	125,610	129,536	131,760	131,760	131,760	131,760	131,760					
1318	10543400	5540		VEHICLES	55	2Veh	41,394	-	16,606	-	-	-	-	-	-					
1319	10543400	5550		OTHER EQUIPMENT	55	5OIEq	-	137,500	62,500	62,500	-	-	-	-	-					
1320					55		41,394	137,500	79,106	62,500	-	-	-	-	-					
1321	10543400	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	-	-	75,000	75,000	-	-	-	-	-					
1322	10543400	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	575,050	658,795	658,795	658,795	428,841	428,841	428,841	428,841	428,841					
1323					56		575,050	658,795	658,795	658,795	428,841	428,841	428,841	428,841	428,841					
1324					56		980,092	1,184,792	1,258,492	1,252,691	888,930	888,930	888,930	888,930	888,930					
1325	434						969,292	1,173,992	1,247,692	1,241,891	878,130	878,130	878,130	878,130	878,130					
1326																				
1327	10443500	4500		DEPT PERMIT CHARGES-BLDG/INSPT	45	450	(6,558,681)	(6,000,000)	(6,000,000)	(7,000,000)	(6,500,000)	(6,500,000)	(6,500,000)	(6,500,000)	(6,500,000)					
1328	10443500	4501		DEPT PERMIT CHARGES	45	450	(245,247)	(250,000)	(250,000)	(293,000)	(275,000)	(275,000)	(275,000)	(275,000)	(275,000)					
1329	10443500	4510		DEPT SERVICE CHARGES	45	451	(2,420)	(2,420)	(2,420)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)					
1330	10443500	4511		DEPT SERVICE CHARGES-COLL FEE	45	451	(3,603)	(3,200)	(3,200)	(3,696)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)					
1331	10443500	4512		DEPT SRV CHRGS-CONTRACTOR REIM	45	451	-	-	-	(130)	-	-	-	-	-					
1332					45		(6,809,952)	(6,255,620)	(6,255,620)	(7,298,826)	(6,781,000)	(6,781,000)	(6,781,000)	(6,781,000)	(6,781,000)					
1333	10443500	4850		MISC REVENUE-INSURANCE REFUNDS	48	481	(4,987)	-	-	-	-	-	-	-	-					
1334	10443500	4851		MISC REVENUE-OTHER REFUNDS	48	481	(2,485)	-	-	-	-	-	-	-	-					
1335	10443500	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	(1)	-	-	-	-	-	-	-	-					
1336	10443500	4892		MISC REVENUE-NSF CHECK FEE	48	481	(140)	(160)	(160)	(390)	-	-	-	-	-					
1337	10443500	4895		MISC REVENUE-OTHER MISC	48	481	-	-	-	(390)	-	-	-	-	-					
1338					48		(7,613)	(160)	(160)	(390)	-	-	-	-	-					
1339		4					(6,817,564)	(6,255,780)	(6,255,780)	(7,299,216)	(6,781,000)	(6,781,000)	(6,781,000)	(6,781,000)	(6,781,000)					
1340	10543500	5121		SALARIES & WAGES	51	1Sal	1,294,008	1,306,244	1,351,465	1,362,241	1,369,246	1,369,246	1,369,246	1,369,246	1,369,246					
1341	10543500	5122		SALARIES & WAGES-OVERTIME	51	1Sal	993	200	207	-	200	200	200	200	200					
1342	10543500	5170		BOARD MEMBER COMPENSATION	51	1Sal	2,250	1,800	1,800	1,410	3,240	3,240	3,240	3,240	3,240					
1343	10543500	5128		TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800	4,800	4,800					
1344	10543500	5132		SEPARATION ALLOWANCE	51	2Ben	18,516	18,695	19,704	30,313	32,045	32,045	32,045	32,045	32,045					
1345	10543500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	64,750	65,322	67,479	68,112	68,472	68,472	68,472	68,472	68,472					
1346	10543500	5181		FICA CONTRIBUTIONS	51	2Ben	97,041	100,448	103,748	101,300	105,378	105,378	105,378	105,378	105,378					
1347	10543500	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	63,326	63,885	65,994	66,610	66,966	66,966	66,966	66,966	66,966					
1348	10543500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,284	-	-	2,400	-	-	-	-	-					
1349	10543500	5183		HEALTH INSURANCE	51	3Ben	161,780	153,700	153,700	178,629	169,128	169,128	169,128	169,128	169,128					
1350	10543500	5184		HEALTH INSURANCE - RETIREES	51	3Ben	9,781	10,751	10,751	12,798	14,078	14,078	14,078	14,078	14,078					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted				
1351	10543500	51841		HEALTH INSURANCE - RETIREES	51	3Ben		11,439	12,018	12,018	11,056	10,678	10,678	10,678	10,678	10,678				
1352	10543500	5187		DENTAL INSURANCE	51	3Ben		9,521	10,150	10,150	10,315	11,136	11,136	11,136	11,136	11,136				
1353	10543500	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben		522	570	570	827	910	910	910	910	910				
1354					51			1,740,770	1,748,563	1,802,386	1,850,851	1,856,277	1,856,277	1,856,277	1,856,277	1,856,277				
1355	10543500	5220		FOOD AND PROVISIONS	52	0Supp		1,123	950	950	781	950	950	950	950	950				
1356	10543500	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp		1,509	2,700	2,700	1,700	2,700	2,700	2,700	2,700	2,700				
1357	10543500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp		15,475	11,000	11,000	12,000	18,500	18,500	18,500	18,500	18,500				
1358	10543500	5290		TOOLS AND SUPPLIES	52	0Supp		1,887	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200				
1359	10543500	5311		TRAVEL	52	1Trav		281	440	440	384	1,000	1,000	1,000	1,000	1,000				
1360	10543500	5312		TRAVEL SUBSISTENCE	52	1Trav		1,705	3,000	3,000	1,306	3,000	3,000	3,000	3,000	3,000				
1361	10543500	5395		EDUCATION EXPENSES	52	1Trav		536	1,000	3,020	690	1,000	1,000	1,000	1,000	1,000				
1362	10543500	5321		TELEPHONE AND COMMUNICATIONS	52	2Util		12,966	17,300	17,300	9,000	11,000	11,000	11,000	11,000	11,000				
1363	10543500	5325		POSTAGE	52	2Util		6,013	5,813	5,813	5,930	5,900	5,900	5,900	5,900	5,900				
1364	10543500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main		762	800	800	1,045	800	800	800	800	800				
1365	10543500	5353		MAINT & REPAIRS-FUEL GAS	52	3Main		30,827	29,360	29,360	38,980	40,332	40,332	40,332	40,332	40,332				
1366	10543500	5354		MAINT AGREEMNTS-COMP SOFTWARE	52	3Main		76,261	46,584	46,584	46,584	46,584	46,584	46,584	46,584	46,584				
1367	10543500	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main		11,428	19,010	19,010	26,098	24,300	24,300	24,300	24,300	24,300				
1368	10543500	5359		MAINT & REPAIRS-VEH INT-PREVAC	52	3Main		554	-	-	-	-	-	-	-	-				
1369	10543500	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main		3,790	-	-	-	-	-	-	-	-				
1370	10543500	5381		PROFESSIONAL SERVICES	52	4Prof		4,632	1,782	1,782	942	6,782	6,782	6,782	6,782	6,782				
1371	10543500	5382		LEGAL SERVICES	52	4Prof		8,450	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000				
1372	10543500	5383		MEDICAL SERVICES	52	4Prof		-	-	140	140	140	140	140	140	140				
1373	10543500	5370		ADVERTISING/EMPL RECONGNITION	52	5OSrv		428	300	300	300	300	300	300	300	300				
1374	10543500	5491		DUES AND MEMBERSHIPS	52	5OSrv		1,108	940	940	986	940	940	940	940	940				
1375	10543500	5430		RENTAL OF EQUIPMENT	52	8Rent		1,684	1,730	1,730	1,730	1,730	1,730	1,730	1,730	1,730				
1376	10543500	5450		INSURANCE AND BONDING	52	9Insr		15,568	18,460	18,460	18,441	18,528	18,528	18,528	18,528	18,528				
1377	10543500	5451		INSURANCE DEDUCTIBLE	52	9Insr		1,142	-	-	-	-	-	-	-	-				
1378					52			198,129	166,369	168,389	172,237	189,686	189,686	189,686	189,686	239,686				
1379	10543500	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E		72,986	-	-	-	-	-	-	-	-				
1380	10543500	5540		VEHICLES	55	2Veh		41,883	31,000	31,000	26,528	41,700	41,700	41,700	41,700	41,700				
1381					55			114,869	31,000	31,000	26,528	41,700	41,700	41,700	41,700	41,700				
1382	10543500	5730		INST FING PRINCIPAL	57	1Prin		26,783	26,783	26,783	26,783	26,783	26,783	26,783	26,783	26,783				
1383	10543500	5731		INST FING INTEREST	57	2Int		38,881	38,346	38,346	38,346	37,810	37,810	37,810	37,810	37,810				
1384	10543500	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int		543	-	-	(1,740)	(2,498)	(2,498)	(2,498)	(2,498)	(2,498)				
1385	10543500	5732		INST FING SERVICE CHARGES	57	3Othr		-	-	-	-	-	-	-	-	-				
1386					57			66,207	65,129	65,129	63,389	62,095	62,095	62,095	62,095	62,095				
1387	10543500	5920		CONTINGENCY	59	8Cont		-	-	-	-	-	-	-	-	-				
1388					59			-	-	-	-	-	-	-	-	-				
1389					5			2,119,975	2,011,081	2,066,904	2,113,005	2,149,758	2,149,758	2,149,758	2,149,758	2,149,758				
1390	435							(4,697,589)	(4,244,699)	(4,188,876)	(5,186,211)	(4,631,242)	(4,631,242)	(4,631,242)	(4,631,242)	(4,631,242)				
1391																				
1392	10543600	5383		MEDICAL SERVICES	52	4Prof		39,425	45,000	45,000	40,000	40,000	40,000	40,000	40,000	40,000				
1393					52			39,425	45,000	45,000	40,000	40,000	40,000	40,000	40,000	40,000				
1394					5			39,425	45,000	45,000	40,000	40,000	40,000	40,000	40,000	40,000				
1395	436							39,425	45,000	45,000	40,000	40,000	40,000	40,000	40,000	40,000				
1396																				
1397	10443700	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200		(100,000)	-	-	-	-	-	-	-	-				
1398					42			(100,000)	-	-	-	-	-	-	-	-				
1399	10443700	4313		FED GRANT-DHHS-BIOTERRORISM	43			(30,698)	-	-	-	-	-	-	-	-				
1400					43			(30,698)	-	-	-	-	-	-	-	-				
1401					4			(130,698)	-	-	-	-	-	-	-	-				
1402	10543700	5699		PAYMENTS TO OTHER AGENCIES	56	20thr		3,664,554	3,714,869	3,714,869	3,714,869	3,840,326	3,840,326	3,840,326	3,840,326	3,840,326				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Adopted					
1403	10543700	5920		CONTINGENCY	56	8Cont	3,664,554	3,714,869	3,714,869	3,714,869	3,840,326	3,840,326	3,840,326					
1404	10543700	5920		CONTINGENCY	59		-	-	-	-	(232,255)	(232,255)	(232,255)					
1405					59		-	-	-	-	(232,255)	(232,255)	(232,255)					
1406		5					3,664,554	3,714,869	3,714,869	3,714,869	3,608,071	3,608,071	3,608,071					
1407	437						3,533,856	3,714,869	3,714,869	3,714,869	3,608,071	3,608,071	3,608,071					
1408																		
1409	10443800	4290		DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(15,135)	(7,823)	(7,823)	(8,026)	-	-	-					
1410					42		(15,135)	(7,823)	(7,823)	(8,026)	-	-	-					
1411	10443800	4510		DEPT SERVICE CHARGES	45	451	(65,441)	(31,500)	(16,660)	(16,660)	-	-	-					
1412	10443800	4540		DEPT SRV CHRGS-RESTITUTION	45	451	-	-	-	(1,000)	-	-	-					
1413					45		(65,441)	(31,500)	(16,660)	(17,660)	-	-	-					
1414	10443800	4840		MISC REVENUE-CONTR/DONATIONS	48	481	(1,548)	(850)	(405)	(405)	-	-	-					
1415	10443800	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	-	-	-	18	-	-	-					
1416					48		(1,548)	(850)	(405)	(387)	-	-	-					
1417	4						(82,124)	(40,173)	(24,888)	(26,073)	-	-	-					
1418	10543800	5121	0	SALARIES & WAGES	51	1Sal	188,222	49,114	31,608	31,608	-	-	-					
1419	10543800	5121		SALARIES & WAGES	51	1Sal	6,288	-	-	-	-	-	-					
1420	10543800	5132		SEPARATION ALLOWANCE	51	2Ben	89	-	-	-	-	-	-					
1421	10543800	5132	0	SEPARATION ALLOWANCE	51	2Ben	2,692	703	594	594	-	-	-					
1422	10543800	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	314	-	-	-	-	-	-					
1423	10543800	5134	0	401-K SUPP RET PLAN -OTHER	51	2Ben	9,412	2,456	1,580	1,580	-	-	-					
1424	10543800	5181		FICA CONTRIBUTIONS	51	2Ben	455	-	-	-	-	-	-					
1425	10543800	5181	0	FICA CONTRIBUTIONS	51	2Ben	13,724	3,757	2,231	2,231	-	-	-					
1426	10543800	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	307	-	-	-	-	-	-					
1427	10543800	5182	0	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	9,204	2,402	1,546	1,546	-	-	-					
1428	10543800	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	10	-	-	-	-	-	-					
1429	10543800	5190	0	LIFE INSURANCE - EMPLOYEES	51	2Ben	325	-	-	44	-	-	-					
1430	10543800	5183		HEALTH INSURANCE	51	3Ben	1,533	-	-	-	-	-	-					
1431	10543800	5183	0	HEALTH INSURANCE	51	3Ben	40,886	10,600	6,609	6,609	-	-	-					
1432	10543800	5187	0	DENTAL INSURANCE	51	3Ben	2,358	700	270	270	-	-	-					
1433	10543800	5187		DENTAL INSURANCE	51	3Ben	97	-	-	-	-	-	-					
1434					51		275,916	69,732	44,438	44,482	-	-	-					
1435	10543800	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	50	1,692	-	-	-	-	-					
1436	10543800	5212		WEARING APPAREL	52	0Supp	50	406	-	-	-	-	-					
1437	10543800	5220		FOOD AND PROVISIONS	52	0Supp	262	212	8	8	-	-	-					
1438	10543800	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	519	250	-	-	-	-	-					
1439	10543800	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	19,128	9,380	9,254	9,254	-	-	-					
1440	10543800	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	1,664	594	85	85	-	-	-					
1441	10543800	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,918	2,374	738	738	-	-	-					
1442	10543800	5290		TOOLS AND SUPPLIES	52	0Supp	957	2,774	1,585	27	-	-	-					
1443	10543800	5311		TRAVEL	52	1Trav	-	14	-	-	-	-	-					
1444	10543800	5312		TRAVEL SUBSISTENCE	52	1Trav	-	200	-	-	-	-	-					
1445	10543800	5395		EDUCATION EXPENSES	52	1Trav	-	220	125	125	-	-	-					
1446	10543800	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	8,003	4,463	1,345	1,341	-	-	-					
1447	10543800	5325		POSTAGE	52	2Util	73	56	-	-	-	-	-					
1448	10543800	5330		UTILITIES	52	2Util	8,707	5,929	1,319	1,319	-	-	-					
1449	10543800	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	265	173	-	-	-	-	-					
1450	10543800	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	355	400	-	-	-	-	-					
1451	10543800	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	11,009	5,782	389	389	-	-	-					
1452	10543800	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	7,328	5,302	538	538	-	-	-					
1453	10543800	5381		PROFESSIONAL SERVICES	52	4Prof	318	27	-	-	-	-	-					
1454	10543800	5383		MEDICAL SERVICES	52	4Prof	35,405	16,500	8,453	8,453	-	-	-					

Union County, NC - FY2007 Budget Worksheet 6-19-2006

Account Structure										FY2005			FY2006			FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 BOCC Adopted					
1455	10543800	5370		ADVERTISING/EMPL RECOGNITION	52	50Siv	1,318	-	-	375	-	-	-					
1456	10543800	5392		LAUNDRY AND DRY CLEANING	52	50Siv	2,741	1,300	445	445	-	-	-					
1457	10543800	5393		TEMPORARY HELP SERVICES	52	50Siv	26,227	13,672	2,673	2,673	-	-	-					
1458	10543800	5491		DUES AND MEMBERSHIPS	52	50Siv	125	125	-	-	-	-	-					
1459	10543800	5492		UNCOLLECTIBLE ACCOUNTS	52	50Siv	-	-	-	1,133	-	-	-					
1460	10543800	5430		RENTAL OF EQUIPMENT	52	8Rent	580	437	436	436	-	-	-					
1461	10543800	5450		INSURANCE AND BONDING	52	9Insr	5,472	6,486	5,085	5,085	-	-	-					
1462					52		134,474	78,768	32,478	32,424	-	-	-					
1463	10543800	5730		INST FING PRINCIPAL	57	1Prin	350	-	-	-	-	-	-					
1464	10543800	5731		INST FING INTEREST	57	2Int	508	251	-	-	-	-	-					
1465	10543800	5732		INST FING SERVICE CHARGES	57	3Othr	7	-	-	-	-	-	-					
1466					57		865	251	-	-	-	-	-					
1467		5					411,255	148,751	76,916	76,906	-	-	-					
1468	438						329,131	108,578	52,028	50,833	-	-	-					
1469																		
1470	10543900	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	89,680	110,000	110,000	100,000	110,000	110,000	110,000					
1471					56		89,680	110,000	110,000	100,000	110,000	110,000	110,000					
1472		5					89,680	110,000	110,000	100,000	110,000	110,000	110,000					
1473	439						89,680	110,000	110,000	100,000	110,000	110,000	110,000					
1474																		
1475	10544000	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	5,000	5,000	5,000	15,000	5,000	5,000					
1476					56		-	5,000	5,000	5,000	15,000	5,000	5,000					
1477		5					-	5,000	5,000	5,000	15,000	5,000	5,000					
1478	440						-	5,000	5,000	5,000	15,000	5,000	5,000					
1479																		
1480	10449100	4510		DEPT SERVICE CHARGES	45	451	(18,601)	(20,000)	(20,000)	(15,000)	(15,000)	(15,000)	(15,000)					
1481					45		(18,601)	(20,000)	(20,000)	(15,000)	(15,000)	(15,000)	(15,000)					
1482		4					(18,601)	(20,000)	(20,000)	(15,000)	(15,000)	(15,000)	(15,000)					
1483	10549100	5068		TRNS TO STORMWATER FUND	50	1FT	131,307	127,688	127,688	110,645	292,433	-	-					
1484					50		131,307	127,688	127,688	110,645	292,433	-	-					
1485	10549100	5121		SALARIES & WAGES	51	1Sal	209,421	206,029	213,186	217,740	262,861	262,861	262,861					
1486	10549100	5122		SALARIES & WAGES-OVERTIME	51	1Sal	481	-	-	-	-	-	-					
1487	10549100	5170		BOARD MEMBER COMPENSATION	51	1Sal	2,790	6,120	6,120	2,640	6,120	6,120	6,120					
1488	10549100	5128		TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800					
1489	10549100	5132		SEPARATION ALLOWANCE	51	2Ben	3,001	2,948	3,108	4,840	6,151	6,151	6,151					
1490	10549100	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	10,495	10,301	10,642	10,887	13,143	13,143	13,143					
1491	10549100	5181		FICA CONTRIBUTIONS	51	2Ben	15,837	16,597	17,119	16,220	20,944	20,944	20,944					
1492	10549100	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	10,264	10,075	10,409	10,650	12,854	12,854	12,854					
1493	10549100	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	369	-	-	380	-	-	-					
1494	10549100	5183		HEALTH INSURANCE	51	3Ben	22,218	21,200	21,200	24,269	29,160	29,160	29,160					
1495	10549100	5184		HEALTH INSURANCE - RETIREES	51	3Ben	9,781	10,751	10,751	12,798	14,078	14,078	14,078					
1496	10549100	5187		DENTAL INSURANCE	51	3Ben	1,337	1,400	1,400	1,474	1,920	1,920	1,920					
1497	10549100	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	522	570	570	827	910	910	910					
1498					51		291,076	290,791	299,305	307,565	372,941	372,941	372,941					
1499	10549100	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	66	70	70	-	90	90	90					
1500	10549100	5220		FOOD AND PROVISIONS	52	0Supp	1,171	1,070	1,870	1,870	1,870	1,870	1,870					
1501	10549100	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	532	1,000	1,000	450	1,250	1,250	1,250					
1502	10549100	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	163	120	120	120	120	120	120					
1503	10549100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	6,146	4,700	4,700	7,000	16,117	16,117	16,117					
1504	10549100	5290		TOOLS AND SUPPLIES	52	0Supp	146	150	150	-	2,690	2,690	2,690					
1505	10549100	5299		MISCELLANEOUS	52	0Supp	-	-	-	99	-	-	-					
1506	10549100	5311		TRAVEL	52	1Trav	926	1,500	1,500	900	2,300	2,300	2,300					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	FY2007 Adopted	BOCC				
1507	10549100	5312		TRAVEL SUBSISTENCE	52	1Trav	301	2,200	2,200	1,200			3,200	3,200						
1508	10549100	5395		EDUCATION EXPENSES	52	1Trav	265	2,350	5,888	2,350			2,350	2,350						
1509	10549100	5325		POSTAGE	52	2Util	1,718	4,150	4,150	2,020			5,650	5,650						
1510	10549100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	396	500	500	416			500	500						
1511	10549100	5381		PROFESSIONAL SERVICES	52	4Prof	15,013	250,060	314,983	325,048			30,114	30,114						
1512	10549100	5382		LEGAL SERVICES	52	4Prof	-	6,000	6,000	6,000			11,000	11,000						
1513	10549100	5383		MEDICAL SERVICES	52	4Prof	-	40	40	-			40	40						
1514	10549100	5370		ADVERTISING/EMPL. RECOGNITION	52	5OSiv	1,252	2,500	2,500	2,460			2,600	2,600						
1515	10549100	5491		DUES AND MEMBERSHIPS	52	5OSiv	1,171	1,200	1,200	1,108			1,700	1,700						
1516	10549100	5430		RENTAL OF EQUIPMENT	52	8Rent	1,965	2,060	2,060	1,998			2,060	2,060						
1517	10549100	5450		INSURANCE AND BONDING	52	9Inst	1,756	2,080	2,080	2,021			2,030	2,030						
1518					52		32,986	281,750	351,011	355,060			85,681	85,681						
1519	10549100	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	10,527	11,000	11,000	8,571			8,965	8,965						
1520					56		10,527	11,000	11,000	8,571			8,965	8,965						
1521		5					465,896	711,229	789,004	781,841			760,020	467,587						
1522	491						447,295	691,229	769,004	766,841			745,020	452,587						
1523																				
1524	10549200	5184		HEALTH INSURANCE - RETIREES	51	3Ben	3,807	4,184	4,184	4,544			4,998	4,998						
1525	10549200	5188		DENTAL INS. - RETIREES UNDER 65	51	3Ben	261	284	284	367			404	404						
1526					51		4,068	4,468	4,468	4,911			5,402	5,402						
1527	10549200	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	38	-	-	-			-	-						
1528	10549200	5325		POSTAGE	52	2Util	28	-	-	-			-	-						
1529	10549200	5381		PROFESSIONAL SERVICES	52	4Prof	5,700	-	-	3,067			-	-						
1530	10549200	5382		LEGAL SERVICES	52	4Prof	2,085	-	3,067	-			-	-						
1531	10549200	5491		DUES AND MEMBERSHIPS	52	5OSiv	-	-	-	2,500			2,500	2,500						
1532					52		7,850	-	3,067	5,567			2,500	2,500						
1533	10549200	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	307,582	550,000	688,152	327,195			619,827	619,827						
1534					56		307,582	550,000	688,152	327,195			619,827	619,827						
1535		5					319,501	554,468	695,687	337,673			627,729	627,729						
1536	492						319,501	554,468	695,687	337,673			627,729	627,729						
1537																				
1538	10549300	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-			10,000	-						
1539					56		-	-	-	-			10,000	-						
1540		5					-	-	-	-			10,000	-						
1541	493						-	-	-	-			10,000	-						
1542																				
1543	10449546	4510		DEPT SRV CHRGS	45	451	(3,648)	-	-	-			-	-						
1544	10449543	4510		DEPT SRV CHRGS	45	451	(2,271)	-	-	(15,500)			(3,500)	(3,500)						
1545	10449542	4510		DEPT SERVICE CHARGES	45	451	(4,095)	-	-	(2,000)			(4,300)	(4,300)						
1546					45		(10,014)	-	-	(17,500)			(7,800)	(7,800)						
1547	10449544	4860		MISC REVENUE-RENT INCOME	48	481	(2,000)	-	-	(32,000)			(53,755)	(53,755)						
1548	10449501	4892		MISC REVENUE-NSF CHECK FEE	48	481	-	-	-	(25)			-	-						
1549					48		(2,000)	-	-	(32,025)			(53,755)	(53,755)						
1550		4					(12,014)	-	-	(49,525)			(61,555)	(61,555)						
1551	10549544	5040		TRNS TO GENERAL CAP PROJ FD	50	1FT	-	-	643,200	643,200			-	-						
1552					50		-	-	643,200	643,200			-	-						
1553	10549501	5121		SALARIES & WAGES	51	1Sal	7,357	22,773	46,075	34,240			49,724	49,724						
1554	10549501	5132		SEPARATION ALLOWANCE	51	2Ben	105	326	870	800			1,164	1,164						
1555	10549501	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	368	1,139	2,301	1,710			2,486	2,486						
1556	10549501	5181		FICA CONTRIBUTIONS	51	2Ben	563	1,742	3,519	2,530			3,804	3,804						
1557	10549501	5182		RET CONTRIB. - OTHER EMPLOYEES	51	2Ben	360	1,114	2,250	1,680			2,432	2,432						
1558	10549501	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	11	-	-	60			-	-						

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
1559	10549501	5183		HEALTH INSURANCE	51	3Ben	1,160	5,300	10,600	7,677	11,664	11,664	11,664							
1560	10549501	5187		DENTAL INSURANCE	51	3Ben	93	350	700	529	768	768	768							
1561					51		10,017	32,744	66,315	49,226	72,042	72,042	72,042							
1562	10549501	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	15	30	30	40	40	40	40							
1563	10549501	5212		WEARING APPAREL	52	0Supp	250	300	300	300	500	500	500							
1564	10549544	5220		FOOD AND PROVISIONS	52	0Supp	1,553	-	-	-	-	-	-							
1565	10549540	5220		FOOD AND PROVISIONS	52	0Supp	992	1,000	1,300	1,300	2,000	2,000	2,000							
1566	10549543	5220		FOOD AND PROVISIONS	52	0Supp	11	-	-	9,700	3,000	3,000	3,000							
1567	10549542	5220		FOOD AND PROVISIONS	52	0Supp	-	-	-	740	700	700	700							
1568	10549546	5220		FOOD AND PROVISIONS	52	0Supp	56	-	-	-	-	-	-							
1569	10549501	5220		FOOD AND PROVISIONS	52	0Supp	2,227	6,500	6,500	6,500	3,000	3,000	3,000							
1570	10549543	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	-	-	11	-	-	-							
1571	10549501	5232		AUDIO VISUAL SUPPLIES	52	0Supp	133	333	333	250	250	250	250							
1572	10549540	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	200	200	-	200	200	200							
1573	10549501	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	871	1,000	1,000	1,000	1,000	1,000	1,000							
1574	10549540	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	651	1,500	2,800	2,400	2,500	2,500	2,500							
1575	10549543	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	1,605	-	-	44	-	-	-							
1576	10549543	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	48	-	-	-	-	-	-							
1577	10549546	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	275	-	-	-	-	-	-							
1578	10549501	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	351	4,250	4,250	2,467	400	400	400							
1579	10549546	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,036	-	-	-	-	-	-							
1580	10549543	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	132	-	-	1,336	500	500	500							
1581	10549501	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	13,859	46,850	46,850	45,000	17,000	17,000	17,000							
1582	10549540	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,268	1,500	1,500	1,500	2,000	2,000	2,000							
1583	10549540	5290		TOOLS AND SUPPLIES	52	0Supp	48	1,000	700	35	1,000	1,000	1,000							
1584	10549543	5290		TOOLS AND SUPPLIES	52	0Supp	21	-	-	-	-	-	-							
1585	10549501	5290		TOOLS AND SUPPLIES	52	0Supp	194	3,100	3,100	1,000	1,000	1,000	1,000							
1586	10549501	5311		TRAVEL	52	1Trav	921	3,500	3,500	1,000	3,500	3,500	3,500							
1587	10549540	5311		TRAVEL	52	1Trav	191	500	500	500	750	750	750							
1588	10549501	5312		TRAVEL SUBSISTENCE	52	1Trav	1,461	1,850	1,850	500	1,850	1,850	1,850							
1589	10549540	5312		TRAVEL SUBSISTENCE	52	1Trav	1,002	700	700	400	850	850	850							
1590	10549543	5395		EDUCATION EXPENSES	52	1Trav	-	-	-	10	-	-	-							
1591	10549546	5395		EDUCATION EXPENSES	52	1Trav	20	-	-	-	-	-	-							
1592	10549542	5395		EDUCATION EXPENSES	52	1Trav	500	2,576	2,576	6,360	3,000	3,000	3,000							
1593	10549501	5395		EDUCATION EXPENSES	52	1Trav	898	1,500	1,500	1,500	1,500	1,500	1,500							
1594	10549540	5395		EDUCATION EXPENSES	52	1Trav	480	2,500	1,200	500	2,500	2,500	2,500							
1595	10549544	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	-	-	7,000	5,500	5,500	5,500	5,500							
1596	10549501	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	3,246	4,847	4,847	4,847	5,400	5,400	5,400							
1597	10549540	5325		POSTAGE	52	2Util	37	300	300	300	300	300	300							
1598	10549501	5325		POSTAGE	52	2Util	1,228	1,500	1,500	1,500	1,500	1,500	1,500							
1599	10549544	5330		UTILITIES	52	2Util	1,011	2,000	2,000	1,500	-	-	-							
1600	10549544	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	-	-	4,100	9,100	9,100	9,100							
1601	10549501	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	195	-	-	-	-	-	-							
1602	10549501	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,441	1,260	1,260	1,500	1,500	1,500	1,500							
1603	10549501	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	119	110	110	412	494	494	494							
1604	10549540	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	55	-	-	-	-	-	-							
1605	10549544	5356		MAINT & REPAIRS-LAND & IMPRVIS	52	3Main	597	-	-	-	-	-	-							
1606	10549544	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	-	161,281	161,281	235,135	235,135	235,135							
1607	10549501	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	761	800	800	588	400	400	400							
1608	10549540	5381		PROFESSIONAL SERVICES	52	4Prof	2,075	2,000	2,000	2,000	2,000	2,000	2,000							
1609	10549501	5383		MEDICAL SERVICES	52	4Prof	-	30	30	-	30	30	30							
1610	10549501	5370		ADVERTISING/EMPL.RECONGNITION	52	5OSiv	5,180	5,500	5,500	3,650	3,950	3,950	3,950							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
1611	10549546	5370		ADVERTISING/EMPL.RECOGNITION	52	50Siv	75	-	-	-	-	-	-							
1612	10549540	5370		ADVERTISING/EMPL.RECOGNITION	52	50Siv	1,043	1,000	1,000	1,000	1,500	1,500	1,500							
1613	10549543	5370		ADVERTISING/EMPL.RECOGNITION	52	50Siv	-	-	-	1,240	-	-	-							
1614	10549501	5393		TEMPORARY HELP SERVICES	52	50Siv	874	800	800	250	800	800	800							
1615	10549540	5393		TEMPORARY HELP SERVICES	52	50Siv	-	700	700	350	700	700	700							
1616	10549543	5491		DUES AND MEMBERSHIPS	52	50Siv	-	-	-	300	-	-	-							
1617	10549501	5491		DUES AND MEMBERSHIPS	52	50Siv	1,453	2,416	2,416	1,800	2,416	2,416	2,416							
1618	10549543	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	100	-	-	-							
1619	10549540	5410		RENTAL OF REAL PROPERTY	52	8Rent	75	500	500	-	-	-	-							
1620	10549501	5410		RENTAL OF REAL PROPERTY	52	8Rent	1,050	1,000	1,000	100	300	300	300							
1621	10549542	5430		RENTAL OF EQUIPMENT	52	8Rent	-	-	-	525	600	600	600							
1622	10549544	5430		RENTAL OF EQUIPMENT	52	8Rent	50	-	-	-	-	-	-							
1623	10549540	5430		RENTAL OF EQUIPMENT	52	8Rent	100	-	-	-	-	-	-							
1624	10549501	5430		RENTAL OF EQUIPMENT	52	8Rent	2,256	2,600	2,600	2,600	4,000	4,000	4,000							
1625	10549501	5450		INSURANCE AND BONDING	52	9Insr	2,409	2,860	2,860	2,811	2,824	2,824	2,824							
1626					52		56,399	110,912	279,193	282,847	327,489	327,489	327,489							
1627	10549544	5570		LAND AND IMPROVEMENTS	55	7Land	-	643,200	-	-	-	-	-							
1628					55		-	643,200	-	-	-	-	-							
1629	10549501	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	195,885	248,070	248,070	204,740	254,202	254,202	254,202							
1630	10549546	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	5,011	-	-	-	-	-	-							
1631	10549501	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	6,500	6,500	6,500	6,500	9,000	9,000	9,000							
1632					56		207,396	254,570	254,570	211,240	263,202	263,202	263,202							
1633	10549545	5730		INST FING PRINCIPAL	57	1Prin	105,809	105,809	105,809	105,809	105,809	105,809	105,809							
1634	10549545	5731		INST FING INTEREST	57	2Int	153,606	151,490	151,490	151,490	149,374	149,374	149,374							
1635	10549545	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(6,875)	(9,868)	(9,868)	(9,868)							
1636	10549545	5732		INST FING SERVICE CHARGES	57	30thr	2,144	-	-	-	-	-	-							
1637					57		261,559	257,299	257,299	250,424	245,315	245,315	245,315							
1638	10549501	5920		CONTINGENCY	59	8Cont	-	31,827	-	-	-	-	-							
1639					59		-	31,827	-	-	-	-	-							
1640							535,370	1,330,552	1,500,577	1,436,937	908,048	908,048	908,048							
1641	495	5					523,356	1,330,552	1,500,577	1,387,412	846,493	846,493	846,493							
1642																				
1643	10449600	4490	1240	ST GRANT-NC DEPT NR & CD	43		(19,650)	(19,200)	(19,200)	(19,200)	(19,200)	(19,200)	(19,200)							
1644					43		(19,650)	(19,200)	(19,200)	(19,200)	(19,200)	(19,200)	(19,200)							
1645		4					76,749	76,427	79,123	46,185	81,621	81,621	81,621							
1646	10549600	5121	1240	SALARIES & WAGES	51	1Sal	1,097	1,094	1,154	990	1,910	1,910	1,910							
1647	10549600	5132	1240	SEPARATION ALLOWANCE	51	2Ben	3,837	3,821	3,950	2,310	4,081	4,081	4,081							
1648	10549600	5134	1240	401-K SUPP RET PLAN -OTHER	51	2Ben	5,888	5,847	6,044	3,545	6,244	6,244	6,244							
1649	10549600	5181	1240	FICA CONTRIBUTIONS	51	2Ben	3,753	3,737	3,863	2,260	3,991	3,991	3,991							
1650	10549600	5182	1240	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	135	-	-	80	-	-	-							
1651	10549600	5190	1240	LIFE INSURANCE - EMPLOYEES	51	2Ben	8,348	10,600	10,600	5,245	11,664	11,664	11,664							
1652	10549600	5183	1240	HEALTH INSURANCE	51	3Ben	3,807	4,184	4,184	8,331	9,164	9,164	9,164							
1653	10549600	5184	1240	HEALTH INSURANCE - RETIREES	51	3Ben	669	700	700	423	768	768	768							
1654	10549600	5187	1240	DENTAL INSURANCE	51	3Ben	261	284	284	674	741	741	741							
1655	10549600	5188	1240	DENTAL INS - RETIREES UNDER 65	51	3Ben	104,545	106,694	109,902	70,043	120,184	120,184	120,184							
1656					51		47	75	75	23	25	25	25							
1657	10549600	5220	1240	FOOD AND PROVISIONS	52	0Supp	120	120	120	120	150	150	150							
1658	10549600	5233	1240	PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	4,000	4,000	542	800	800	800							
1659	10549600	5260	1240	PRINTING AND OFFICE SUPPLIES	52	0Supp	123	500	500	155	350	350	350							
1660	10549600	5311	1240	TRAVEL	52	1Trav	6	1,200	1,200	179	800	800	800							
1661	10549600	5312	1240	TRAVEL SUBSISTENCE	52	1Trav	75	500	500	200	300	300	300							
1662	10549600	5395	1240	EDUCATION EXPENSES	52	1Trav														

Union County, NC - FY2007 Budget Worksheet													
Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
1663	10549600	5325	1240	POSTAGE	52	2Uhl	259	300	300	192	300	300	300
1664	10549600	5352	1240	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	250	250	-	250	250	250
1665	10549600	5353	1240	MAINT & REPAIRS-FUEL GAS	52	3Main	357	300	300	223	160	160	160
1666	10549600	5358	1240	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	165	500	500	905	600	600	600
1667	10549600	5381	1240	PROFESSIONAL SERVICES	52	4Prof	-	41,259	41,259	-	-	-	-
1668	10549600	5383	1240	MEDICAL SERVICES	52	4Prof	-	20	20	-	-	-	-
1669	10549600	5491	1240	DIJES AND MEMBERSHIPS	52	5OSV	1,152	1,250	1,250	1,927	1,975	1,975	1,975
1670	10549600	5450	1240	INSURANCE AND BONDING	52	9Insr	1,705	2,020	2,020	1,993	2,002	2,002	2,002
1671					52		4,010	52,294	52,294	6,459	7,712	7,712	7,712
1672	10549600	5920	1240	CONTINGENCY	59	8Cont	-	-	-	-	(57,715)	(57,715)	(57,715)
1673					59		-	-	-	-	(57,715)	(57,715)	(57,715)
1674		5					108,555	158,988	162,196	76,502	70,181	70,181	70,181
1675	496						88,905	139,788	142,996	57,302	50,981	50,981	50,981
1676													
1677	10549700	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	37,326	45,918	45,918	43,900	53,607	53,607	53,607
1678					56		37,326	45,918	45,918	43,900	53,607	53,607	53,607
1679		5					37,326	45,918	45,918	43,900	53,607	53,607	53,607
1680	497						37,326	45,918	45,918	43,900	53,607	53,607	53,607
1681													
1682	10549800	5064		TRNS TO WATER/SEWER CPO	50	IFT	-	200,000	200,000	200,000	200,000	-	-
1683					50		-	200,000	200,000	200,000	200,000	-	-
1684		5					-	200,000	200,000	200,000	200,000	-	-
1685	498						-	200,000	200,000	200,000	200,000	-	-
1686													
1687	10451150	4313	1336	FED GRANT-NC DEHNR-BCC/MW PROJ	43		(18,265)	(29,040)	(29,040)	(29,040)	(29,040)	(29,040)	(29,040)
1688	10451150	4313	1329	FED GRANT-NC DEHNR-MCH BG	43		(38,599)	(64,254)	(64,254)	(64,254)	(64,254)	(64,254)	(64,254)
1689	10451150	4313	1337	FED GRANT-NC DEHNR	43		(63,737)	(71,601)	(71,601)	(71,601)	(71,601)	(71,601)	(71,601)
1690	10451152	4316	1360	FED GRANT-FOR WIC PROGRAMS	43		(366,649)	(486,168)	(491,340)	(496,512)	(496,512)	(496,512)	(496,512)
1691	10451150	4320	1321	FED GRANT-IAP	43		(21,721)	(37,236)	(37,236)	(37,236)	(37,236)	(37,236)	(37,236)
1692	10451150	4322	13502	FED GRANT-US DEPT HEALTH & HR	43		-	(14,989)	(14,989)	-	-	-	-
1693	10451151	4322	1350	FED GRANT-US DEPT HEALTH & HR	43		(14,989)	-	-	-	-	-	-
1694	10451150	4344	1324	FED GRANT-BLOCK GRANT-FP	43		(124,736)	(118,609)	(118,609)	(118,609)	(118,609)	(118,609)	(118,609)
1695	10451150	4345	1327	FED GRANT-MCH BLOCK GRANT	43		(38,188)	(38,694)	(38,694)	(38,694)	(38,694)	(38,694)	(38,694)
1696	10451153	4345	1370	FED GRANT-MCH BLOCK GRANT	43		(46,174)	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)
1697	10451150	4346	1327	FED GRANT-DIV MED ASSIST-MEDC	43		(2,858)	-	-	(2,765)	(2,800)	(2,800)	(2,800)
1698	10451150	4346	13271	FED GRANT-DIV MED ASSIST-MEDC	43		(342,343)	(33,873)	(33,873)	(45,628)	(37,690)	(37,690)	(37,690)
1699	10451150	4366	1323	FED GRANT-FOR CANCER PROGRAMS	43		(22,000)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)	(29,500)
1700	10451152	4366	1363	FED GRANT-BF PEER COUNSELOR	43		-	-	(14,293)	(14,293)	(8,775)	(8,775)	(8,775)
1701	10451101	4411	1300	ST GRANT-FOR HEALTH ADMIN	43		(38,388)	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)
1702	10451150	4413	13201	ST GRANT-NC DEPT EHNR	43		-	-	-	(12,500)	(12,500)	(12,500)	(12,500)
1703	10451150	4413	1320	ST GRANT-NC DEPT EHNR	43		(23,726)	(24,886)	(24,886)	(11,226)	(11,226)	(11,226)	(11,226)
1704	10451150	4413	13203	ST GRANT-NCEHNR-TB CONTROL	43		-	-	-	(1,160)	(1,160)	(1,160)	(1,160)
1705	10451150	4413	1392	ST GRANT-NC DEPT EHNR	43		-	-	(21,740)	(29,240)	(7,500)	(7,500)	(7,500)
1706	10451150	4413	1330	ST GRANT-NC DEPT EHNR	43		(3,500)	(1,000)	(1,750)	(1,750)	(1,000)	(1,000)	(1,000)
1707	10451150	4413	1332	ST GRANT-NCEHNR-TB MEDICAL	43		(1,033)	(1,033)	(1,033)	(1,033)	(1,033)	(1,033)	(1,033)
1708	10451154	4413	1390	ST GRANT-NC DEPT EHNR	43		(20,713)	(11,184)	(11,318)	-	-	-	-
1709	10451153	4416	1370	ST GRANT-MINORITY HEALTH-LEP	43		-	-	(6,666)	(6,666)	-	-	-
1710	10451150	4416	1324	ST GRANT-MINORITY HEALTH-LEP	43		-	-	(6,667)	(6,667)	-	-	-
1711	10451150	4416	1327	ST GRANT-MINORITY HEALTH-LEP	43		-	-	(6,667)	(6,667)	-	-	-
1712	10451150	4442	1324	ST GRANT-MCH BLOCK GRANT	43		-	-	-	(5,000)	(5,000)	(5,000)	(5,000)
1713	10451151	4442	1350	ST GRANT-PREVLTH BLOCK GRANT	43		(6,022)	-	-	-	-	-	-
1714	10451151	4442	13502	ST GRANT-MAIN BLOCK GRANT	43		-	(6,022)	(6,022)	(21,011)	(21,011)	(21,011)	(21,011)

Union County, NC - FY2007 Budget Worksheet 6-19-2006

Account Structure				FY2005		FY2006			FY2007		FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted
1715	10451153	4445	1370	ST GRANT - HIGH RISK	43		(60,293)	(60,293)	(60,293)	(209,293)	(60,293)	(60,293)	(60,293)
1716	10451150	4447	13272	ST GRANT-SMART START	43		(13,803)	(39,860)	(55,650)	(55,560)	(40,575)	(40,575)	(40,575)
1717	10451152	4447	1362	ST GRANT-SMART START	43		(18,358)	(57,716)	(57,716)	(35,000)	(56,801)	(56,801)	(56,801)
1718	10451150	4447	1335	ST GRANT-SMART START	43		(58,024)	(68,191)	(68,191)	(68,743)	(68,743)	(68,743)	(68,743)
1719					43		(1,344,118)	(1,278,711)	(1,356,590)	(1,355,210)	(1,306,115)	(1,306,115)	(1,306,115)
1720	10451154	4500	1390	DEPT PERMIT CHARGES	45	450	(235,457)	(224,000)	(224,000)	(209,000)	(186,000)	(186,000)	(186,000)
1721	10451154	4510	1390	DEPT SRV CHRGS	45	451	(3,610)	(3,510)	(3,510)	(3,030)	(2,600)	(2,600)	(2,600)
1722	10451150	4520	1324	DEPT SRV CHRGS-3RD PARTY	45	451	(133,628)	(166,684)	(166,684)	(138,078)	(143,500)	(143,500)	(143,500)
1723	10451150	4520	1320	DEPT SRV CHRGS-3RD PARTY	45	451	(13,216)	(36,067)	(36,067)	(12,000)	(13,500)	(13,500)	(13,500)
1724	10451150	4520	1327	DEPT SRV CHRGS-3RD PARTY	45	451	(455,377)	(649,667)	(649,667)	(751,770)	(755,500)	(755,500)	(755,500)
1725	10451150	4520	1321	DEPT SRV CHRGS-3RD PARTY	45	451	(20,831)	(25,097)	(25,097)	(24,600)	(28,500)	(28,500)	(28,500)
1726	10451101	4520	1300	DEPT SRV CHRGS-3RD PARTY	45	451				(1,097)			
1727	10451150	4520	1329	DEPT SRV CHRGS-3RD PARTY	45	451	(59,010)	(85,000)	(85,000)	(75,000)	(75,000)	(75,000)	(75,000)
1728	10451150	4520	1334	DEPT SRV CHRGS-3RD PARTY	45	451	(159,827)	(155,000)	(155,000)	(142,000)	(303,000)	(303,000)	(303,000)
1729	10451153	4520	1370	DEPT SRV CHRGS-3RD PARTY	45	451	(548,560)	(554,181)	(554,181)	(560,000)	(571,500)	(571,500)	(571,500)
1730	10451150	4521	1321	DEPT SRV CHRGS-PTINT FEES	45	451	(27,506)	(40,000)	(40,000)	(37,500)	(40,000)	(40,000)	(40,000)
1731	10451150	4521	1320	DEPT SRV CHRGS-PTINT FEES	45	451	(18,572)	(20,000)	(20,000)	(24,275)	(26,000)	(26,000)	(26,000)
1732	10451150	4521	1323	DEPT SRV CHRGS-PTINT FEES	45	451	(28)	-	-	13	-	-	-
1733	10451150	4521	1324	DEPT SRV CHRGS-PTINT FEES	45	451	(91,580)	(100,000)	(106,470)	(100,503)	(105,000)	(105,000)	(105,000)
1734	10451150	4521	1327	DEPT SRV CHRGS-PTINT FEES	45	451	(24,415)	(45,000)	(51,470)	(6,500)	(7,900)	(7,900)	(7,900)
1735	10451153	4521	1370	DEPT SRV CHRGS-PTINT FEES	45	451	(73,679)	(80,000)	(86,470)	(89,000)	(95,000)	(95,000)	(95,000)
1736	10451150	4521	1334	DEPT SRV CHRGS-PTINT FEES	45	451	(53,318)	(56,000)	(56,000)	(45,000)	(22,380)	(22,380)	(22,380)
1737	10451150	4523	1321	DEPT SRV CHARGES - MEDICARE	45	451	(31,197)	(24,000)	(24,000)	(18,000)	(24,000)	(24,000)	(24,000)
1738					45		(1,949,813)	(2,264,206)	(2,283,616)	(2,237,340)	(2,399,380)	(2,399,380)	(2,399,380)
1739	10451150	4840	1320	MISC REVENUE-CONTR/DONATIONS	48	481							
1740	10451101	4840	1300	MISC REVENUE-CONTR/DONATIONS	48	481	(40)						
1741	10451151	4840	13503	MISC REVENUE-CAROLINAS HEALTH	48	481	(2,109)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
1742	10451151	4840	1353	MISC REVENUE-CONTR/DONATIONS	48	481	(76,072)		(22,751)	(53,921)			
1743	10451151	4840	13501	MISC REVENUE-CONTR/DONATIONS	48	481	(19,097)	(6,460)	(6,460)	(14,860)			
1744	10451151	4840	1354	MISC REVENUE-CONTR/DONATIONS	48	481	(375)						
1745	10451151	4840	1350	MISC REVENUE-CONTR/DONATIONS	48	481	(21,412)						
1746	10451151	4840	13541	MISC REVENUE-CONTR/DONATIONS	48	481	(18,209)	(4,885)	(4,885)	(4,885)			
1747	10451101	4890	1300	MISC REVENUE-OVERAGE/SHORTAGE	48	481	(268)						
1748	10451154	4892	1390	MISC REVENUE-NSF CHECK FEE	48	481				(20)			
1749	10451101	4895	1300	HEALTH - OTHER REVENUE	48	481	(1,155)			(50)			
1750					48		(138,738)	(31,345)	(54,096)	(93,736)	(20,000)	(20,000)	(20,000)
1751	10451192	4921	1300	CONTINGENCY-DEPARTMENTAL-REV	49	490			(166)				
1752					49		-	-	(166)	-	-	-	-
1753		4					(3,432,668)	(3,574,262)	(3,694,468)	(3,686,286)	(3,725,495)	(3,725,495)	(3,725,495)
1754	10551151	5121	1352	SALARIES & WAGES	51	1Sal					36,000	36,000	36,000
1755	10551150	5121	13202	SALARIES & WAGES	51	1Sal	75,673		74,679	75,055	73,356	73,356	73,356
1756	10551150	5121	13201	SALARIES & WAGES	51	1Sal	11,835		18,291	16,790	16,812	16,812	16,812
1757	10551150	5121	13203	SALARIES & WAGES	51	1Sal	73,472		74,532	69,814	65,769	65,769	65,769
1758	10551150	5121	13272	SALARIES & WAGES	51	1Sal	12,079	25,500	26,335	26,111	25,270	25,270	25,270
1759	10551150	5121	13212	SALARIES & WAGES	51	1Sal	7,419		7,920	7,260	6,768	6,768	6,768
1760	10551101	5121	1301	SALARIES & WAGES	51	1Sal		2,157,291	106,574				
1761	10551150	5121	1321	SALARIES & WAGES	51	1Sal	70,035	2,603	86,894	85,664	88,599	88,599	88,599
1762	10551150	5121	13211	SALARIES & WAGES	51	1Sal	33,258		34,141	32,523	37,275	37,275	37,275
1763	10551150	5121	1320	SALARIES & WAGES	51	1Sal	107,321		114,975	127,956	174,630	174,630	174,630
1764	10551101	5121	13001	SALARIES & WAGES	51	1Sal	6,091		5,948	6,637			
1765	10551150	5121	1327	SALARIES & WAGES	51	1Sal	406,118	5,955	439,160	441,598	480,371	480,371	480,371
1766	10551150	5121	1324	SALARIES & WAGES	51	1Sal	334,604	2,603	344,360	339,512	382,533	382,533	382,533

Union County, NC - FY2007 Budget Worksheet 6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
1767	10551150	5121	13241	SALARIES & WAGES	51	1Sal	9,994	-	7,239	7,013	5,962	5,962	5,962	5,962	-	5,962				
1768	10551101	5121	1300	SALARIES & WAGES	51	1Sal	40,461	-	37,104	38,768	39,117	39,117	39,117	39,117	-	39,117				
1769	10551150	5121	1323	SALARIES & WAGES	51	1Sal	33,767	-	34,001	42,456	56,544	56,544	56,544	56,544	-	56,544				
1770	10551150	5121	13271	SALARIES & WAGES	51	1Sal	21,965	23,950	30,957	31,969	24,908	24,908	24,908	24,908	-	24,908				
1771	10551152	5121	13602	SALARIES & WAGES	51	1Sal	120,888	143,959	149,311	151,457	162,052	162,052	162,052	162,052	-	162,052				
1772	10551150	5121	1332	SALARIES & WAGES	51	1Sal	358	-	259	147	147	147	147	147	-	147				
1773	10551150	5121	1330	SALARIES & WAGES	51	1Sal	1,831	-	1,086	1,397	2,955	2,955	2,955	2,955	-	2,955				
1774	10551151	5121	13502	SALARIES & WAGES	51	1Sal	219	14,560	27,191	14,770	15,465	15,465	15,465	15,465	-	15,465				
1775	10551153	5121	1370	SALARIES & WAGES	51	1Sal	411,193	4,686	421,749	433,599	487,555	487,555	487,555	487,555	-	487,555				
1776	10551150	5121	1335	SALARIES & WAGES	51	1Sal	47,723	38,000	47,491	48,034	50,113	50,113	50,113	50,113	-	50,113				
1777	10551151	5121	13541	SALARIES & WAGES	51	1Sal	4,023	4,420	10,262	4,498	4,597	4,597	4,597	4,597	-	4,597				
1778	10551152	5121	1363	SALARIES & WAGES	51	1Sal	189	-	10,756	7,574	5,158	5,158	5,158	5,158	-	5,158				
1779	10551152	5121	13603	SALARIES & WAGES	51	1Sal	9,223	7,935	13,937	10,984	4,334	4,334	4,334	4,334	-	4,334				
1780	10551151	5121	1350	SALARIES & WAGES	51	1Sal	73,384	19,313	66,770	65,722	64,018	64,018	64,018	64,018	-	64,018				
1781	10551150	5121	1329	SALARIES & WAGES	51	1Sal	128,616	46,624	134,717	16,104	151,906	151,906	151,906	151,906	-	151,906				
1782	10551150	5121	1336	SALARIES & WAGES	51	1Sal	16,209	-	15,381	16,104	22,566	22,566	22,566	22,566	-	22,566				
1783	10551154	5121	1390	SALARIES & WAGES	51	1Sal	818,290	808,132	837,724	847,333	969,932	969,932	969,932	969,932	-	969,932				
1784	10551150	5121	1334	SALARIES & WAGES	51	1Sal	53,636	49,621	56,923	59,033	62,460	62,460	62,460	62,460	-	62,460				
1785	10551152	5121	1360	SALARIES & WAGES	51	1Sal	53,846	4,167	46,438	41,491	31,359	31,359	31,359	31,359	-	31,359				
1786	10551153	5121	13701	SALARIES & WAGES	51	1Sal	201,448	-	213,406	205,924	197,184	197,184	197,184	197,184	-	197,184				
1787	10551152	5121	1362	SALARIES & WAGES	51	1Sal	3,451	32,982	31,390	20,065	25,730	25,730	25,730	25,730	-	25,730				
1788	10551152	5121	13601	SALARIES & WAGES	51	1Sal	87,047	137,044	141,311	117,532	129,196	129,196	129,196	129,196	-	129,196				
1789	10551151	5121	1371	SALARIES & WAGES	51	1Sal	10,092	-	-	-	-	-	-	-	-	-				
1790	10551151	5121	13501	SALARIES & WAGES	51	1Sal	3,163	7,322	7,322	-	-	-	-	-	-	-				
1791	10551151	5121	1353	SALARIES & WAGES	51	1Sal	9,861	13,260	13,949	13,961	13,791	13,791	13,791	13,791	-	13,791				
1792	10551150	5121	1337	SALARIES & WAGES	51	1Sal	13,825	-	20,649	15,407	10,921	10,921	10,921	10,921	-	10,921				
1793	10551151	5121	13503	SALARIES & WAGES	51	1Sal	-	14,313	7,624	9,703	15,465	15,465	15,465	15,465	-	15,465				
1794	10551101	5122	1300	SALARIES & WAGES-OVERTIME	51	1Sal	-	-	29	194	-	-	-	-	-	-				
1795	10551150	5122	1327	SALARIES & WAGES-OVERTIME	51	1Sal	3	-	-	-	-	-	-	-	-	-				
1796	10551154	5122	1390	SALARIES & WAGES-OVERTIME	51	1Sal	9	-	-	-	-	-	-	-	-	-				
1797	10551152	5122	1360	SALARIES & WAGES-OVERTIME	51	1Sal	64	-	-	-	-	-	-	-	-	-				
1798	10551150	5126	13241	SALARIES & WAGES-TEMP AND PART	51	1Sal	-	-	-	94	-	-	-	-	-	-				
1799	10551150	5126	1320	SALARIES & WAGES-TEMP AND PART	51	1Sal	2,981	17,712	17,763	7,670	1,558	1,558	1,558	1,558	-	1,558				
1800	10551150	5126	13203	SALARIES & WAGES-TEMP AND PART	51	1Sal	1,122	-	2,481	1,923	1,618	1,618	1,618	1,618	-	1,618				
1801	10551150	5126	1327	SALARIES & WAGES-TEMP AND PART	51	1Sal	71,032	31,136	73,718	82,890	95,494	95,494	95,494	95,494	-	95,494				
1802	10551150	5126	13271	SALARIES & WAGES-TEMP AND PART	51	1Sal	2,008	-	-	-	-	-	-	-	-	-				
1803	10551150	5126	1324	SALARIES & WAGES-TEMP AND PART	51	1Sal	11,037	34,528	37,456	48,993	88,670	88,670	88,670	88,670	-	88,670				
1804	10551150	5126	1321	SALARIES & WAGES-TEMP AND PART	51	1Sal	-	-	-	450	-	-	-	-	-	-				
1805	10551101	5126	1301	SALARIES & WAGES-TEMP AND PART	51	1Sal	-	42,618	(22,996)	-	-	-	-	-	-	-				
1806	10551101	5126	1300	SALARIES & WAGES-TEMP AND PART	51	1Sal	2,858	-	6,686	7,736	-	-	-	-	-	-				
1807	10551153	5126	1371	SALARIES & WAGES-TEMP AND PART	51	1Sal	285	-	-	-	-	-	-	-	-	-				
1808	10551152	5126	1362	SALARIES & WAGES-TEMP AND PART	51	1Sal	12,693	-	1,924	2,087	-	-	-	-	-	-				
1809	10551150	5126	1332	SALARIES & WAGES-TEMP AND PART	51	1Sal	1,068	-	-	760	-	-	-	-	-	-				
1810	10551151	5126	1353	SALARIES & WAGES-TEMP AND PART	51	1Sal	-	-	-	250	-	-	-	-	-	-				
1811	10551153	5126	1370	SALARIES & WAGES-TEMP AND PART	51	1Sal	27,196	52,786	53,136	35,561	10,606	10,606	10,606	10,606	-	10,606				
1812	10551153	5126	13701	SALARIES & WAGES-TEMP AND PART	51	1Sal	4,968	-	5,126	5,518	5,277	5,277	5,277	5,277	-	5,277				
1813	10551152	5126	1363	SALARIES & WAGES-TEMP AND PART	51	1Sal	115	-	2,056	1,028	-	-	-	-	-	-				
1814	10551150	5126	1337	SALARIES & WAGES-TEMP AND PART	51	1Sal	-	-	168	84	-	-	-	-	-	-				
1815	10551152	5126	1360	SALARIES & WAGES-TEMP AND PART	51	1Sal	30	-	-	-	-	-	-	-	-	-				
1816	10551151	5126	13501	SALARIES & WAGES-TEMP AND PART	51	1Sal	3,378	-	11,041	9,326	11,303	11,303	11,303	11,303	-	11,303				
1817	10551101	5170	1300	BOARD MEMBER COMPENSATION	51	1Sal	2,355	3,960	3,960	3,390	3,960	3,960	3,960	3,960	-	3,960				
1818	10551101	5128	1300	TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	2,240	-	-	-	-	-	-				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted					
1819	10551151	5132	1352	SEPARATION ALLOWANCE	51	2Ben	-	-	-	-	842	842	-	-	842					
1820	10551150	5132	13272	SEPARATION ALLOWANCE	51	2Ben	173	365	545	604	591	591	-	-	591					
1821	10551101	5132	1301	SEPARATION ALLOWANCE	51	2Ben	-	30,871	(19,927)	-	-	-	-	-	-					
1822	10551150	5132	13241	SEPARATION ALLOWANCE	51	2Ben	143	-	138	149	139	139	-	-	139					
1823	10551150	5132	1320	SEPARATION ALLOWANCE	51	2Ben	1,533	-	2,453	2,879	4,086	4,086	-	-	4,086					
1824	10551150	5132	13201	SEPARATION ALLOWANCE	51	2Ben	169	-	388	373	394	394	-	-	394					
1825	10551150	5132	13211	SEPARATION ALLOWANCE	51	2Ben	476	-	755	740	872	872	-	-	872					
1826	10551150	5132	13202	SEPARATION ALLOWANCE	51	2Ben	1,082	-	1,574	1,672	1,717	1,717	-	-	1,717					
1827	10551150	5132	13212	SEPARATION ALLOWANCE	51	2Ben	106	-	165	159	140	140	-	-	140					
1828	10551150	5132	13203	SEPARATION ALLOWANCE	51	2Ben	1,051	-	1,568	1,546	1,539	1,539	-	-	1,539					
1829	10551150	5132	13271	SEPARATION ALLOWANCE	51	2Ben	314	343	652	707	583	583	-	-	583					
1830	10551150	5132	13271	SEPARATION ALLOWANCE	51	2Ben	5,806	85	9,316	9,866	11,241	11,241	-	-	11,241					
1831	10551150	5132	1323	SEPARATION ALLOWANCE	51	2Ben	483	-	730	962	1,323	1,323	-	-	1,323					
1832	10551150	5132	1321	SEPARATION ALLOWANCE	51	2Ben	1,001	38	1,852	1,915	2,073	2,073	-	-	2,073					
1833	10551150	5132	1324	SEPARATION ALLOWANCE	51	2Ben	4,783	37	7,229	7,541	8,952	8,952	-	-	8,952					
1834	10551101	5132	1300	SEPARATION ALLOWANCE	51	2Ben	578	-	840	866	915	915	-	-	915					
1835	10551101	5132	13001	SEPARATION ALLOWANCE	51	2Ben	87	-	126	154	-	-	-	-	-					
1836	10551151	5132	13541	SEPARATION ALLOWANCE	51	2Ben	58	63	148	101	108	108	-	-	108					
1837	10551151	5132	1353	SEPARATION ALLOWANCE	51	2Ben	141	190	294	311	323	323	-	-	323					
1838	10551152	5132	1363	SEPARATION ALLOWANCE	51	2Ben	3	-	212	157	121	121	-	-	121					
1839	10551153	5132	1371	SEPARATION ALLOWANCE	51	2Ben	143	-	-	-	-	-	-	-	-					
1840	10551151	5132	1350	SEPARATION ALLOWANCE	51	2Ben	1,049	276	1,413	1,465	1,499	1,499	-	-	1,499					
1841	10551152	5132	13602	SEPARATION ALLOWANCE	51	2Ben	1,729	2,060	3,053	3,374	3,792	3,792	-	-	3,792					
1842	10551152	5132	13603	SEPARATION ALLOWANCE	51	2Ben	132	114	117	244	101	101	-	-	101					
1843	10551150	5132	1330	SEPARATION ALLOWANCE	51	2Ben	26	-	24	32	69	69	-	-	69					
1844	10551153	5132	1370	SEPARATION ALLOWANCE	51	2Ben	5,878	67	8,887	9,668	11,409	11,409	-	-	11,409					
1845	10551153	5132	13701	SEPARATION ALLOWANCE	51	2Ben	2,881	-	4,487	4,569	4,614	4,614	-	-	4,614					
1846	10551152	5132	13601	SEPARATION ALLOWANCE	51	2Ben	1,245	1,961	2,056	2,634	3,023	3,023	-	-	3,023					
1847	10551152	5132	1362	SEPARATION ALLOWANCE	51	2Ben	49	472	434	470	603	603	-	-	603					
1848	10551151	5132	13501	SEPARATION ALLOWANCE	51	2Ben	45	105	105	-	-	-	-	-	-					
1849	10551150	5132	1337	SEPARATION ALLOWANCE	51	2Ben	198	-	338	289	256	256	-	-	256					
1850	10551150	5132	1334	SEPARATION ALLOWANCE	51	2Ben	767	710	1,188	1,317	1,462	1,462	-	-	1,462					
1851	10551150	5132	1332	SEPARATION ALLOWANCE	51	2Ben	5	-	6	4	3	3	-	-	3					
1852	10551152	5132	1360	SEPARATION ALLOWANCE	51	2Ben	769	60	997	926	734	734	-	-	734					
1853	10551150	5132	1329	SEPARATION ALLOWANCE	51	2Ben	1,838	667	2,852	3,007	3,555	3,555	-	-	3,555					
1854	10551151	5132	13502	SEPARATION ALLOWANCE	51	2Ben	3	208	575	316	362	362	-	-	362					
1855	10551151	5132	13503	SEPARATION ALLOWANCE	51	2Ben	-	208	113	227	362	362	-	-	362					
1856	10551150	5132	1336	SEPARATION ALLOWANCE	51	2Ben	232	-	323	359	529	529	-	-	529					
1857	10551150	5132	1335	SEPARATION ALLOWANCE	51	2Ben	682	544	995	1,067	1,173	1,173	-	-	1,173					
1858	10551154	5132	1390	SEPARATION ALLOWANCE	51	2Ben	11,698	11,564	17,494	18,854	22,697	21,832	-	-	21,832					
1859	10551151	5134	1352	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	-	-	1,800	1,800	-	-	1,800					
1860	10551150	5134	13212	401-K SUPP RET PLAN -OTHER	51	2Ben	371	-	395	363	339	339	-	-	339					
1861	10551150	5134	13271	401-K SUPP RET PLAN -OTHER	51	2Ben	1,098	1,198	1,545	1,585	1,245	1,245	-	-	1,245					
1862	10551150	5134	13211	401-K SUPP RET PLAN -OTHER	51	2Ben	1,663	-	1,705	1,626	1,864	1,864	-	-	1,864					
1863	10551150	5134	1324	401-K SUPP RET PLAN -OTHER	51	2Ben	16,730	130	17,190	16,976	19,127	19,127	-	-	19,127					
1864	10551150	5134	1327	401-K SUPP RET PLAN -OTHER	51	2Ben	20,306	298	21,922	22,080	24,019	24,019	-	-	24,019					
1865	10551150	5134	13201	401-K SUPP RET PLAN -OTHER	51	2Ben	592	-	912	840	841	841	-	-	841					
1866	10551150	5134	1320	401-K SUPP RET PLAN -OTHER	51	2Ben	5,366	-	5,735	6,358	8,732	8,732	-	-	8,732					
1867	10551101	5134	1300	401-K SUPP RET PLAN -OTHER	51	2Ben	2,023	-	1,850	1,948	1,956	1,956	-	-	1,956					
1868	10551150	5134	13272	401-K SUPP RET PLAN -OTHER	51	2Ben	604	1,275	1,315	1,306	1,263	1,263	-	-	1,263					
1869	10551150	5134	13202	401-K SUPP RET PLAN -OTHER	51	2Ben	3,784	-	3,728	3,753	3,668	3,668	-	-	3,668					
1870	10551101	5134	1301	401-K SUPP RET PLAN -OTHER	51	2Ben	-	107,865	5,379	-	-	-	-	-	-					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
1871	10551150	5134	13241	401-K SUPP RET PLAN -OTHER	51	2Ben	500	-	361	351	298	298	298	298	-	298				
1872	10551150	5134	13203	401-K SUPP RET PLAN -OTHER	51	2Ben	3,673	-	3,722	3,491	3,289	3,289	3,289	3,289	-	3,289				
1873	10551101	5134	13001	401-K SUPP RET PLAN -OTHER	51	2Ben	305	-	296	334	-	-	-	-	-	-				
1874	10551150	5134	1323	401-K SUPP RET PLAN -OTHER	51	2Ben	1,688	-	1,695	2,124	2,827	2,827	2,827	2,827	-	2,827				
1875	10551150	5134	1321	401-K SUPP RET PLAN -OTHER	51	2Ben	3,502	131	4,337	4,283	4,429	4,429	4,429	4,429	-	4,429				
1876	10551151	5134	1350	401-K SUPP RET PLAN -OTHER	51	2Ben	3,669	966	3,333	3,286	3,201	3,201	3,201	3,201	-	3,201				
1877	10551150	5134	1329	401-K SUPP RET PLAN -OTHER	51	2Ben	6,431	2,331	6,725	6,740	7,595	7,595	7,595	7,595	-	7,595				
1878	10551153	5134	1370	401-K SUPP RET PLAN -OTHER	51	2Ben	20,562	234	21,051	21,680	24,378	24,378	24,378	24,378	-	24,378				
1879	10551150	5134	1335	401-K SUPP RET PLAN -OTHER	51	2Ben	2,386	1,900	2,371	2,402	2,506	2,506	2,506	2,506	-	2,506				
1880	10551150	5134	1337	401-K SUPP RET PLAN -OTHER	51	2Ben	691	-	1,031	771	546	546	546	546	-	546				
1881	10551153	5134	13701	401-K SUPP RET PLAN -OTHER	51	2Ben	10,072	-	10,655	10,296	9,859	9,859	9,859	9,859	-	9,859				
1882	10551151	5134	13503	401-K SUPP RET PLAN -OTHER	51	2Ben	-	728	380	485	773	773	773	773	-	773				
1883	10551151	5134	13501	401-K SUPP RET PLAN -OTHER	51	2Ben	158	366	366	-	-	-	-	-	-	-				
1884	10551151	5134	13502	401-K SUPP RET PLAN -OTHER	51	2Ben	11	728	1,358	739	773	773	773	773	-	773				
1885	10551152	5134	1363	401-K SUPP RET PLAN -OTHER	51	2Ben	9	-	538	379	257	257	257	257	-	257				
1886	10551153	5134	1371	401-K SUPP RET PLAN -OTHER	51	2Ben	503	-	-	-	-	-	-	-	-	-				
1887	10551150	5134	1336	401-K SUPP RET PLAN -OTHER	51	2Ben	810	-	768	805	1,129	1,129	1,129	1,129	-	1,129				
1888	10551152	5134	13601	401-K SUPP RET PLAN -OTHER	51	2Ben	4,352	6,852	7,055	5,877	6,460	6,460	6,460	6,460	-	6,460				
1889	10551150	5134	1330	401-K SUPP RET PLAN -OTHER	51	2Ben	92	-	55	70	148	148	148	148	-	148				
1890	10551152	5134	1362	401-K SUPP RET PLAN -OTHER	51	2Ben	173	1,649	1,568	1,003	1,287	1,287	1,287	1,287	-	1,287				
1891	10551150	5134	1332	401-K SUPP RET PLAN -OTHER	51	2Ben	18	-	12	8	8	8	8	8	-	8				
1892	10551151	5134	13541	401-K SUPP RET PLAN -OTHER	51	2Ben	201	221	513	225	230	230	230	230	-	230				
1893	10551154	5134	1390	401-K SUPP RET PLAN -OTHER	51	2Ben	40,915	40,407	41,818	42,367	48,497	46,649	48,497	46,649	-	46,649				
1894	10551152	5134	13603	401-K SUPP RET PLAN -OTHER	51	2Ben	461	397	697	549	217	217	217	217	-	217				
1895	10551151	5134	1353	401-K SUPP RET PLAN -OTHER	51	2Ben	493	663	696	698	690	690	690	690	-	690				
1896	10551152	5134	13602	401-K SUPP RET PLAN -OTHER	51	2Ben	6,045	7,198	7,453	7,573	8,103	8,103	8,103	8,103	-	8,103				
1897	10551152	5134	1360	401-K SUPP RET PLAN -OTHER	51	2Ben	2,696	208	2,319	2,075	1,568	1,568	1,568	1,568	-	1,568				
1898	10551150	5134	1334	401-K SUPP RET PLAN -OTHER	51	2Ben	2,682	2,481	2,842	2,952	3,123	3,123	3,123	3,123	-	3,123				
1899	10551151	5181	1352	FICA CONTRIBUTIONS	51	2Ben	-	-	-	-	2,754	2,754	2,754	2,754	-	2,754				
1900	10551150	5181	13203	FICA CONTRIBUTIONS	51	2Ben	5,403	-	5,642	5,290	124	124	124	124	-	124				
1901	10551150	5181	13241	FICA CONTRIBUTIONS	51	2Ben	718	-	514	496	456	456	456	456	-	456				
1902	10551150	5181	13211	FICA CONTRIBUTIONS	51	2Ben	2,352	-	2,420	2,360	2,852	2,852	2,852	2,852	-	2,852				
1903	10551150	5181	1321	FICA CONTRIBUTIONS	51	2Ben	4,999	199	6,274	6,274	6,778	6,778	6,778	6,778	-	6,778				
1904	10551150	5181	1327	FICA CONTRIBUTIONS	51	2Ben	35,629	2,838	38,121	39,265	40,215	40,215	40,215	40,215	-	40,215				
1905	10551150	5181	13201	FICA CONTRIBUTIONS	51	2Ben	830	-	1,274	1,196	1,286	1,286	1,286	1,286	-	1,286				
1906	10551101	5181	1300	FICA CONTRIBUTIONS	51	2Ben	3,367	-	3,722	4,093	3,295	3,295	3,295	3,295	-	3,295				
1907	10551150	5181	13271	FICA CONTRIBUTIONS	51	2Ben	1,793	1,832	2,338	2,403	1,905	1,905	1,905	1,905	-	1,905				
1908	10551150	5181	13202	FICA CONTRIBUTIONS	51	2Ben	5,370	-	5,247	5,388	5,612	5,612	5,612	5,612	-	5,612				
1909	10551150	5181	1324	FICA CONTRIBUTIONS	51	2Ben	25,559	2,841	27,696	28,855	36,503	36,503	36,503	36,503	-	36,503				
1910	10551101	5181	1301	FICA CONTRIBUTIONS	51	2Ben	-	168,963	25,182	-	-	-	-	-	-	-				
1911	10551150	5181	1320	FICA CONTRIBUTIONS	51	2Ben	8,139	1,355	8,980	10,098	18,521	18,521	18,521	18,521	-	18,521				
1912	10551150	5181	13212	FICA CONTRIBUTIONS	51	2Ben	498	-	540	516	518	518	518	518	-	518				
1913	10551101	5181	13001	FICA CONTRIBUTIONS	51	2Ben	412	-	394	436	3,347	3,347	3,347	3,347	-	3,347				
1914	10551150	5181	13272	FICA CONTRIBUTIONS	51	2Ben	911	1,951	2,012	1,858	1,933	1,933	1,933	1,933	-	1,933				
1915	10551150	5181	1323	FICA CONTRIBUTIONS	51	2Ben	2,397	-	2,476	3,163	4,326	4,326	4,326	4,326	-	4,326				
1916	10551152	5181	1362	FICA CONTRIBUTIONS	51	2Ben	1,235	2,524	2,399	1,589	1,968	1,968	1,968	1,968	-	1,968				
1917	10551153	5181	1371	FICA CONTRIBUTIONS	51	2Ben	788	-	-	-	-	-	-	-	-	-				
1918	10551151	5181	13503	FICA CONTRIBUTIONS	51	2Ben	-	1,114	581	743	1,183	1,183	1,183	1,183	-	1,183				
1919	10551150	5181	1332	FICA CONTRIBUTIONS	51	2Ben	109	-	20	70	11	11	11	11	-	11				
1920	10551150	5181	1329	FICA CONTRIBUTIONS	51	2Ben	9,387	3,567	9,686	9,809	11,621	11,621	11,621	11,621	-	11,621				
1921	10551153	5181	13701	FICA CONTRIBUTIONS	51	2Ben	15,310	-	16,184	15,787	404	404	404	404	-	404				
1922	10551154	5181	1390	FICA CONTRIBUTIONS	51	2Ben	60,906	61,822	63,981	62,747	74,199	71,372	71,372	71,372	-	71,372				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted	FY2007 BOCC Adopted						
1923	10551150	5181	1334	FICA CONTRIBUTIONS	51	2Ben	4,099	3,796	4,329	4,502	4,779	4,779	4,779	4,779						
1924	10551150	5181	1337	FICA CONTRIBUTIONS	51	2Ben	986	-	1,500	1,130	835	835	835	835						
1925	10551150	5181	1330	FICA CONTRIBUTIONS	51	2Ben	140	-	83	107	227	227	227	227						
1926	10551152	5181	13602	FICA CONTRIBUTIONS	51	2Ben	8,833	11,013	11,403	11,018	12,397	12,397	12,397	12,397						
1927	10551150	5181	1336	FICA CONTRIBUTIONS	51	2Ben	1,179	-	1,122	1,194	1,727	1,727	1,727	1,727						
1928	10551151	5181	1350	FICA CONTRIBUTIONS	51	2Ben	5,169	1,477	4,764	4,764	4,898	4,898	4,898	4,898						
1929	10551152	5181	1360	FICA CONTRIBUTIONS	51	2Ben	3,998	319	3,392	3,064	2,399	2,399	2,399	2,399						
1930	10551151	5181	13502	FICA CONTRIBUTIONS	51	2Ben	17	1,114	2,077	1,130	1,183	1,183	1,183	1,183						
1931	10551151	5181	1353	FICA CONTRIBUTIONS	51	2Ben	754	1,014	1,071	1,093	1,075	1,075	1,075	1,075						
1932	10551151	5181	13541	FICA CONTRIBUTIONS	51	2Ben	308	338	784	345	352	352	352	352						
1933	10551152	5181	13601	FICA CONTRIBUTIONS	51	2Ben	6,646	10,484	2,463	8,994	9,883	9,883	9,883	9,883						
1934	10551152	5181	1363	FICA CONTRIBUTIONS	51	2Ben	23	-	948	643	394	394	394	394						
1935	10551151	5181	13501	FICA CONTRIBUTIONS	51	2Ben	500	560	843	714	865	865	865	865						
1936	10551152	5181	13603	FICA CONTRIBUTIONS	51	2Ben	703	607	1,064	841	332	332	332	332						
1937	10551150	5181	1335	FICA CONTRIBUTIONS	51	2Ben	3,627	2,907	3,611	3,661	3,834	3,834	3,834	3,834						
1938	10551153	5181	1370	FICA CONTRIBUTIONS	51	2Ben	32,592	4,397	33,908	35,012	53,195	53,195	53,195	53,195						
1939	10551151	5182	1352	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	-	-	-	-	1,760	1,760	1,760	1,760						
1940	10551150	5182	1327	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	19,859	292	21,441	21,595	23,490	23,490	23,490	23,490						
1941	10551101	5182	1300	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	1,978	-	1,750	1,905	1,913	1,913	1,913	1,913						
1942	10551150	5182	1323	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	1,651	-	1,659	2,076	2,765	2,765	2,765	2,765						
1943	10551150	5182	13201	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	579	-	894	821	822	822	822	822						
1944	10551150	5182	1324	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	16,362	127	16,810	15,993	18,706	18,706	18,706	18,706						
1945	10551150	5182	13272	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	591	1,247	1,286	1,277	1,236	1,236	1,236	1,236						
1946	10551150	5182	13203	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	3,585	-	3,641	3,414	3,216	3,216	3,216	3,216						
1947	10551150	5182	13241	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	489	-	353	343	292	292	292	292						
1948	10551150	5182	1320	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	5,248	-	5,609	6,257	8,539	8,539	8,539	8,539						
1949	10551101	5182	13001	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	298	-	290	329	-	-	-	-						
1950	10551150	5182	13212	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	363	-	386	355	331	331	331	331						
1951	10551150	5182	13202	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	3,700	-	3,645	3,670	3,587	3,587	3,587	3,587						
1952	10551150	5182	13271	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	1,074	1,171	1,512	1,550	1,218	1,218	1,218	1,218						
1953	10551150	5182	13211	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	1,626	-	1,667	1,590	1,823	1,823	1,823	1,823						
1954	10551101	5182	1301	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	-	105,492	5,249	-	-	-	-	-						
1955	10551150	5182	1321	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	3,425	126	4,244	4,189	4,333	4,333	4,333	4,333						
1956	10551151	5182	13502	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	11	712	1,328	722	756	756	756	756						
1957	10551150	5182	1332	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	18	-	12	8	8	8	8	8						
1958	10551153	5182	1371	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	492	-	-	-	-	-	-	-						
1959	10551154	5182	1390	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	40,015	39,517	40,897	41,434	47,429	45,622	45,622	45,622						
1960	10551150	5182	1329	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	6,289	2,280	6,576	6,592	7,428	7,428	7,428	7,428						
1961	10551153	5182	13701	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	9,851	-	10,422	10,070	9,642	9,642	9,642	9,642						
1962	10551150	5182	1337	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	676	-	1,009	754	534	534	534	534						
1963	10551152	5182	1362	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	169	1,613	1,534	981	1,258	1,258	1,258	1,258						
1964	10551152	5182	13603	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	451	388	681	537	212	212	212	212						
1965	10551150	5182	1330	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	90	-	53	68	145	145	145	145						
1966	10551153	5182	1370	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	20,109	230	20,587	21,203	23,841	23,841	23,841	23,841						
1967	10551152	5182	13601	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	4,257	6,701	6,900	5,747	6,318	6,318	6,318	6,318						
1968	10551151	5182	1350	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	3,589	944	3,261	3,214	3,131	3,131	3,131	3,131						
1969	10551152	5182	13602	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	5,912	7,040	7,290	7,406	7,924	7,924	7,924	7,924						
1970	10551151	5182	13501	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	155	358	358	-	-	-	-	-						
1971	10551151	5182	13503	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	-	712	372	475	756	756	756	756						
1972	10551150	5182	1336	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	793	-	751	788	1,104	1,104	1,104	1,104						
1973	10551152	5182	1363	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	9	-	526	370	252	252	252	252						
1974	10551150	5182	1334	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	2,623	2,426	2,780	2,887	3,055	3,055	3,055	3,055						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
1975	10551151	5182	13541	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	197	216	502	211	225	225	225							
1976	10551150	5182	1335	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	2,334	1,858	2,319	2,349	2,451	2,451	2,451							
1977	10551152	5182	1360	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	2,636	204	2,268	2,029	1,534	1,534	1,534							
1978	10551151	5182	1353	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	482	648	681	683	675	675	675							
1979	10551101	5185	1300	UNEMPLOYMENT CLAIMS	51	2Ben	311	-	(5,925)	-	-	-	-							
1980	10551101	5190	1301	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	56	67	-	-	-							
1981	10551150	5190	1323	LIFE INSURANCE - EMPLOYEES	51	2Ben	59	-	128	127	-	-	-							
1982	10551150	5190	13202	LIFE INSURANCE - EMPLOYEES	51	2Ben	133	-	14	14	-	-	-							
1983	10551150	5190	13241	LIFE INSURANCE - EMPLOYEES	51	2Ben	18	-	732	777	-	-	-							
1984	10551150	5190	1327	LIFE INSURANCE - EMPLOYEES	51	2Ben	717	-	36	47	-	-	-							
1985	10551150	5190	13271	LIFE INSURANCE - EMPLOYEES	51	2Ben	36	-	16	12	-	-	-							
1986	10551150	5190	13212	LIFE INSURANCE - EMPLOYEES	51	2Ben	13	-	68	74	-	-	-							
1987	10551101	5190	1300	LIFE INSURANCE - EMPLOYEES	51	2Ben	77	-	192	201	-	-	-							
1988	10551150	5190	1320	LIFE INSURANCE - EMPLOYEES	51	2Ben	181	-	128	113	-	-	-							
1989	10551150	5190	13203	LIFE INSURANCE - EMPLOYEES	51	2Ben	127	-	10	17	-	-	-							
1990	10551101	5190	13001	LIFE INSURANCE - EMPLOYEES	51	2Ben	11	-	150	210	-	-	-							
1991	10551150	5190	1321	LIFE INSURANCE - EMPLOYEES	51	2Ben	123	-	60	53	-	-	-							
1992	10551150	5190	13211	LIFE INSURANCE - EMPLOYEES	51	2Ben	59	-	574	575	-	-	-							
1993	10551150	5190	1324	LIFE INSURANCE - EMPLOYEES	51	2Ben	586	-	32	29	-	-	-							
1994	10551150	5190	13201	LIFE INSURANCE - EMPLOYEES	51	2Ben	21	-	58	57	-	-	-							
1995	10551150	5190	13272	LIFE INSURANCE - EMPLOYEES	51	2Ben	19	-	16	12	-	-	-							
1996	10551152	5190	1363	LIFE INSURANCE - EMPLOYEES	51	2Ben	0	-	76	81	-	-	-							
1997	10551152	5190	1360	LIFE INSURANCE - EMPLOYEES	51	2Ben	95	-	24	26	-	-	-							
1998	10551152	5190	13603	LIFE INSURANCE - EMPLOYEES	51	2Ben	16	-	96	103	-	-	-							
1999	10551150	5190	1334	LIFE INSURANCE - EMPLOYEES	51	2Ben	94	-	24	26	-	-	-							
2000	10551151	5190	1353	LIFE INSURANCE - EMPLOYEES	51	2Ben	14	-	80	83	-	-	-							
2001	10551150	5190	1337	LIFE INSURANCE - EMPLOYEES	51	2Ben	24	-	692	741	-	-	-							
2002	10551150	5190	1335	LIFE INSURANCE - EMPLOYEES	51	2Ben	85	-	194	213	-	-	-							
2003	10551153	5190	1370	LIFE INSURANCE - EMPLOYEES	51	2Ben	717	-	114	116	-	-	-							
2004	10551152	5190	13601	LIFE INSURANCE - EMPLOYEES	51	2Ben	150	-	248	268	-	-	-							
2005	10551151	5190	1350	LIFE INSURANCE - EMPLOYEES	51	2Ben	125	-	2	2	-	-	-							
2006	10551152	5190	13602	LIFE INSURANCE - EMPLOYEES	51	2Ben	213	-	364	361	-	-	-							
2007	10551150	5190	1330	LIFE INSURANCE - EMPLOYEES	51	2Ben	3	-	26	26	-	-	-							
2008	10551153	5190	13701	LIFE INSURANCE - EMPLOYEES	51	2Ben	355	-	83	83	-	-	-							
2009	10551153	5190	1371	LIFE INSURANCE - EMPLOYEES	51	2Ben	18	-	24	26	-	-	-							
2010	10551150	5190	1336	LIFE INSURANCE - EMPLOYEES	51	2Ben	28	-	26	24	-	-	-							
2011	10551154	5190	1390	LIFE INSURANCE - EMPLOYEES	51	2Ben	1,415	-	1,378	1,442	-	-	-							
2012	10551150	5190	1329	LIFE INSURANCE - EMPLOYEES	51	2Ben	204	-	230	227	-	-	-							
2013	10551151	5190	13503	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	2	25	-	-	-							
2014	10551150	5190	1332	LIFE INSURANCE - EMPLOYEES	51	2Ben	1	-	2	-	-	-	-							
2015	10551152	5190	1362	LIFE INSURANCE - EMPLOYEES	51	2Ben	6	-	24	35	-	-	-							
2016	10551151	5190	13501	LIFE INSURANCE - EMPLOYEES	51	2Ben	5	-	48	26	-	-	-							
2017	10551151	5190	13502	LIFE INSURANCE - EMPLOYEES	51	2Ben	0	-	8	8	-	-	-							
2018	10551151	5190	13541	LIFE INSURANCE - EMPLOYEES	51	2Ben	6	-	-	-	-	-	-							
2019	10551151	5183	1352	HEALTH INSURANCE	51	3Ben	-	-	3,550	4,769	5,832	5,832	5,832							
2020	10551150	5183	1323	HEALTH INSURANCE	51	3Ben	4,956	-	11,986	13,452	6,969	6,969	6,969							
2021	10551150	5183	1321	HEALTH INSURANCE	51	3Ben	11,911	-	5,300	6,859	20,602	20,602	20,602							
2022	10551150	5183	13272	HEALTH INSURANCE	51	3Ben	1,824	5,300	1,768	1,513	5,949	5,949	5,949							
2023	10551150	5183	13212	HEALTH INSURANCE	51	3Ben	1,811	-	4,800	5,364	-	-	-							
2024	10551150	5183	13211	HEALTH INSURANCE	51	3Ben	6,080	-	36,517	42,390	50,695	50,695	50,695							
2025	10551150	5183	1324	HEALTH INSURANCE	51	3Ben	41,161	-	47,799	57,405	57,066	57,066	57,066							
2026	10551150	5183	1327	HEALTH INSURANCE	51	3Ben	49,549	550	-	-	-	-	-							

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			6-19-2006	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted	FY2007 BOCC Adopted						
2027	10551150	5183	13241	HEALTH INSURANCE	51	3Ben	1,395	-	786	1,196	-	-	-	-						
2028	10551150	5183	1320	HEALTH INSURANCE	51	3Ben	11,228	-	11,308	16,147	44,499	44,499	44,499	44,499						
2029	10551101	5183	13001	HEALTH INSURANCE	51	3Ben	1,671	-	1,538	1,913	-	-	-	-						
2030	10551150	5183	13271	HEALTH INSURANCE	51	3Ben	3,480	5,300	5,300	5,472	5,832	5,832	5,832	5,832						
2031	10551150	5183	13202	HEALTH INSURANCE	51	3Ben	10,653	-	9,946	11,150	-	-	-	-						
2032	10551150	5183	13203	HEALTH INSURANCE	51	3Ben	9,669	-	8,464	8,866	-	-	-	-						
2033	10551101	5183	1301	HEALTH INSURANCE	51	3Ben	-	270,300	52,314	-	-	-	-	-						
2034	10551101	5183	1300	HEALTH INSURANCE	51	3Ben	7,289	-	4,210	5,471	7,159	7,159	7,159	7,159						
2035	10551150	5183	13201	HEALTH INSURANCE	51	3Ben	1,799	-	2,464	2,396	-	-	-	-						
2036	10551153	5183	1371	HEALTH INSURANCE	51	3Ben	426	-	-	-	-	-	-	-						
2037	10551151	5183	13503	HEALTH INSURANCE	51	3Ben	-	2,750	1,200	1,985	-	-	-	-						
2038	10551152	5183	13601	HEALTH INSURANCE	51	3Ben	9,021	18,656	18,656	12,899	18,662	18,662	18,662	18,662						
2039	10551151	5183	13502	HEALTH INSURANCE	51	3Ben	39	2,750	3,556	1,981	-	-	-	-						
2040	10551150	5183	1329	HEALTH INSURANCE	51	3Ben	15,151	5,300	5,300	16,569	18,531	18,531	18,531	18,531						
2041	10551150	5183	1370	HEALTH INSURANCE	51	3Ben	49,529	265	42,912	50,190	85,847	85,847	85,847	85,847						
2042	10551150	5183	1332	HEALTH INSURANCE	51	3Ben	71	-	62	33	-	-	-	-						
2043	10551152	5183	1362	HEALTH INSURANCE	51	3Ben	-	5,300	5,300	5,516	5,949	5,949	5,949	5,949						
2044	10551152	5183	13602	HEALTH INSURANCE	51	3Ben	25,490	32,118	32,118	36,298	36,742	36,742	36,742	36,742						
2045	10551150	5183	1336	HEALTH INSURANCE	51	3Ben	1,741	-	1,268	1,470	2,202	2,202	2,202	2,202						
2046	10551151	5183	1350	HEALTH INSURANCE	51	3Ben	9,758	-	9,024	10,598	14,390	14,390	14,390	14,390						
2047	10551150	5183	1334	HEALTH INSURANCE	51	3Ben	4,695	5,300	5,300	5,497	7,013	7,013	7,013	7,013						
2048	10551150	5183	1337	HEALTH INSURANCE	51	3Ben	1,517	-	2,540	1,928	904	904	904	904						
2049	10551152	5183	1363	HEALTH INSURANCE	51	3Ben	25	-	1,622	963	-	-	-	-						
2050	10551153	5183	13701	HEALTH INSURANCE	51	3Ben	18,975	-	17,410	19,275	-	-	-	-						
2051	10551152	5183	13603	HEALTH INSURANCE	51	3Ben	955	901	1,476	1,737	584	584	584	584						
2052	10551154	5183	1390	HEALTH INSURANCE	51	3Ben	94,219	106,000	106,000	105,298	130,535	124,703	124,703	124,703						
2053	10551150	5183	1335	HEALTH INSURANCE	51	3Ben	5,354	5,300	5,300	5,310	6,386	6,386	6,386	6,386						
2054	10551150	5183	1330	HEALTH INSURANCE	51	3Ben	144	-	64	83	219	219	219	219						
2055	10551152	5183	1360	HEALTH INSURANCE	51	3Ben	7,268	530	4,592	5,859	3,980	3,980	3,980	3,980						
2056	10551101	5184	1300	HEALTH INSURANCE - RETIREES	51	3Ben	30,074	38,240	38,240	57,327	63,060	63,060	63,060	63,060						
2057	10551101	5184	1300	HEALTH INSURANCE - RETIREES	51	3Ben	12,752	13,681	13,681	12,120	11,116	11,116	11,116	11,116						
2058	10551151	5187	1352	DENTAL INSURANCE	51	3Ben	-	-	-	-	384	384	384	384						
2059	10551101	5187	1301	DENTAL INSURANCE	51	3Ben	-	17,850	7,134	-	-	-	-	-						
2060	10551150	5187	13201	DENTAL INSURANCE	51	3Ben	107	-	116	145	-	-	-	-						
2061	10551150	5187	13212	DENTAL INSURANCE	51	3Ben	86	-	76	88	-	-	-	-						
2062	10551150	5187	13271	DENTAL INSURANCE	51	3Ben	251	350	350	425	384	384	384	384						
2063	10551101	5187	1300	DENTAL INSURANCE	51	3Ben	403	-	266	400	473	473	473	473						
2064	10551150	5187	1327	DENTAL INSURANCE	51	3Ben	3,245	35	2,578	3,839	3,760	3,760	3,760	3,760						
2065	10551150	5187	1320	DENTAL INSURANCE	51	3Ben	718	-	586	1,049	2,930	2,930	2,930	2,930						
2066	10551101	5187	13001	DENTAL INSURANCE	51	3Ben	80	-	60	94	-	-	-	-						
2067	10551150	5187	1324	DENTAL INSURANCE	51	3Ben	2,539	-	1,903	2,716	3,337	3,337	3,337	3,337						
2068	10551150	5187	13202	DENTAL INSURANCE	51	3Ben	606	-	452	636	-	-	-	-						
2069	10551150	5187	13211	DENTAL INSURANCE	51	3Ben	353	-	236	341	-	-	-	-						
2070	10551150	5187	13272	DENTAL INSURANCE	51	3Ben	133	350	350	338	392	392	392	392						
2071	10551150	5187	13241	DENTAL INSURANCE	51	3Ben	75	-	36	68	-	-	-	-						
2072	10551150	5187	1323	DENTAL INSURANCE	51	3Ben	269	-	178	320	461	461	461	461						
2073	10551150	5187	13203	DENTAL INSURANCE	51	3Ben	685	-	430	558	-	-	-	-						
2074	10551150	5187	1321	DENTAL INSURANCE	51	3Ben	723	-	114	872	1,356	1,356	1,356	1,356						
2075	10551152	5187	13601	DENTAL INSURANCE	51	3Ben	723	1,232	1,232	1,041	1,229	1,229	1,229	1,229						
2076	10551151	5187	1350	DENTAL INSURANCE	51	3Ben	561	-	402	584	949	949	949	949						
2077	10551151	5187	13503	DENTAL INSURANCE	51	3Ben	-	175	78	160	-	-	-	-						
2078	10551152	5187	1362	DENTAL INSURANCE	51	3Ben	-	350	350	350	392	392	392	392						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure				FY2005		FY2006			FY2007		FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted
2079	10551152	5187	13603	DENTAL INSURANCE	51	3Ben	76	60	94	140	39	39	39
2080	10551152	5187	1363	DENTAL INSURANCE	51	3Ben	2	-	91	61	-	-	-
2081	10551152	5187	1360	DENTAL INSURANCE	51	3Ben	483	35	240	397	262	262	262
2082	10551153	5187	1370	DENTAL INSURANCE	51	3Ben	3,188	18	2,247	3,269	5,653	5,653	5,653
2083	10551152	5187	13602	DENTAL INSURANCE	51	3Ben	1,648	2,121	2,121	2,222	2,420	2,420	2,420
2084	10551151	5187	13502	DENTAL INSURANCE	51	3Ben	3	175	175	126	-	-	-
2085	10551150	5187	1332	DENTAL INSURANCE	51	3Ben	5	-	2	3	-	-	-
2086	10551150	5187	1337	DENTAL INSURANCE	51	3Ben	87	-	118	114	62	62	62
2087	10551153	5187	13701	DENTAL INSURANCE	51	3Ben	1,160	-	868	1,216	-	-	-
2088	10551150	5187	1336	DENTAL INSURANCE	51	3Ben	95	-	60	88	146	146	146
2089	10551153	5187	1371	DENTAL INSURANCE	51	3Ben	26	-	-	-	-	-	-
2090	10551154	5187	1390	DENTAL INSURANCE	51	3Ben	6,183	7,000	7,000	6,666	8,594	8,210	8,210
2091	10551150	5187	1330	DENTAL INSURANCE	51	3Ben	12	-	4	7	14	14	14
2092	10551150	5187	1334	DENTAL INSURANCE	51	3Ben	369	350	350	428	461	461	461
2093	10551150	5187	1335	DENTAL INSURANCE	51	3Ben	407	350	350	410	423	423	423
2094	10551150	5187	1329	DENTAL INSURANCE	51	3Ben	876	350	498	861	1,222	1,222	1,222
2095	10551101	5188	1300	DENTAL INS - RETIREES UNDER 65	51	3Ben	1,685	2,277	2,277	4,006	4,407	4,407	4,407
2096					51		4,576,483	4,993,947	5,194,027	5,068,869	5,609,919	5,559,398	5,559,398
2097	10551150	5211	1320	CLEANING & JANITORIAL SUPPLIES	52	0Supp	57	100	100	-	-	-	-
2098	10551150	5211	1327	CLEANING & JANITORIAL SUPPLIES	52	0Supp	324	107	107	-	-	-	-
2099	10551101	5211	1300	CLEANING & JANITORIAL SUPPLIES	52	0Supp	1	-	-	-	-	-	-
2100	10551150	5211	1324	CLEANING & JANITORIAL SUPPLIES	52	0Supp	240	212	212	-	-	-	-
2101	10551150	5211	1323	CLEANING & JANITORIAL SUPPLIES	52	0Supp	1	30	-	-	-	-	-
2102	10551150	5211	1321	CLEANING & JANITORIAL SUPPLIES	52	0Supp	231	257	257	-	-	-	-
2103	10551152	5211	1360	CLEANING & JANITORIAL SUPPLIES	52	0Supp	4	50	40	40	-	-	-
2104	10551153	5211	1370	CLEANING & JANITORIAL SUPPLIES	52	0Supp	317	520	520	-	-	-	-
2105	10551151	5211	1350	CLEANING & JANITORIAL SUPPLIES	52	0Supp	1	-	-	-	-	-	-
2106	10551154	5211	1390	CLEANING & JANITORIAL SUPPLIES	52	0Supp	-	50	50	-	-	-	-
2107	10551150	5211	1335	CLEANING & JANITORIAL SUPPLIES	52	0Supp	1	-	-	-	-	-	-
2108	10551150	5211	1336	CLEANING & JANITORIAL SUPPLIES	52	0Supp	124	200	200	-	-	-	-
2109	10551153	5211	1371	CLEANING & JANITORIAL SUPPLIES	52	0Supp	1	-	-	-	-	-	-
2110	10551150	5211	1329	CLEANING & JANITORIAL SUPPLIES	52	0Supp	3	-	-	-	-	-	-
2111	10551150	5211	1334	CLEANING & JANITORIAL SUPPLIES	52	0Supp	103	150	150	150	150	150	150
2112	10551150	5211	1330	CLEANING & JANITORIAL SUPPLIES	52	0Supp	0	-	-	-	-	-	-
2113	10551154	5212	1392	WEARING APPARREL	52	0Supp	-	-	-	500	-	-	-
2114	10551150	5212	1320	WEARING APPARREL	52	0Supp	337	431	431	431	446	446	446
2115	10551150	5212	13272	WEARING APPARREL	52	0Supp	-	-	390	42	-	-	-
2116	10551150	5212	1327	WEARING APPARREL	52	0Supp	680	816	816	816	845	845	845
2117	10551150	5212	1324	WEARING APPARREL	52	0Supp	476	371	371	371	385	385	385
2118	10551150	5212	1323	WEARING APPARREL	52	0Supp	65	218	218	218	225	225	225
2119	10551150	5212	1321	WEARING APPARREL	52	0Supp	352	263	263	263	272	272	272
2120	10551152	5212	13601	WEARING APPARREL	52	0Supp	-	-	-	135	150	150	150
2121	10551152	5212	1360	WEARING APPARREL	52	0Supp	23	-	-	-	-	-	-
2122	10551150	5212	1329	WEARING APPARREL	52	0Supp	142	151	151	151	156	156	156
2123	10551150	5212	1336	WEARING APPARREL	52	0Supp	42	202	202	202	209	209	209
2124	10551150	5212	1334	WEARING APPARREL	52	0Supp	425	400	400	400	400	400	400
2125	10551152	5212	1363	WEARING APPARREL	52	0Supp	-	-	50	50	-	-	-
2126	10551150	5212	1335	WEARING APPARREL	52	0Supp	208	210	210	210	217	217	217
2127	10551154	5212	1390	WEARING APPARREL	52	0Supp	-	1,732	3,279	3,046	2,101	2,101	2,101
2128	10551150	5212	1330	WEARING APPARREL	52	0Supp	193	200	200	200	50	50	50
2129	10551152	5212	13602	WEARING APPARREL	52	0Supp	51	250	250	552	100	100	100
2130	10551153	5212	1370	WEARING APPARREL	52	0Supp	646	912	912	912	944	944	944

Union County, NC - FY2007 Budget Worksheet													
Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
2131	10551150	5220	1327	FOOD AND PROVISIONS	52	0Supp	628	620	620	732	811	811	811
2132	10551101	5220	1300	FOOD AND PROVISIONS	52	0Supp	771	560	560	820	750	750	750
2133	10551150	5220	1321	FOOD AND PROVISIONS	52	0Supp	429	350	350	350	362	362	362
2134	10551150	5220	1323	FOOD AND PROVISIONS	52	0Supp	221	250	200	200	259	259	259
2135	10551150	5220	1320	FOOD AND PROVISIONS	52	0Supp	164	100	100	234	241	241	241
2136	10551150	5220	1324	FOOD AND PROVISIONS	52	0Supp	283	270	270	525	542	542	542
2137	10551154	5220	1390	FOOD AND PROVISIONS	52	0Supp	733	240	1,140	1,182	1,200	1,200	1,200
2138	10551150	5220	1329	FOOD AND PROVISIONS	52	0Supp	144	125	125	180	150	150	150
2139	10551150	5220	1336	FOOD AND PROVISIONS	52	0Supp	17	150	150	150	155	155	155
2140	10551151	5220	13503	FOOD AND PROVISIONS	52	0Supp	177	-	600	604	-	-	-
2141	10551152	5220	1360	FOOD AND PROVISIONS	52	0Supp	427	359	332	334	-	-	-
2142	10551151	5220	1353	FOOD AND PROVISIONS	52	0Supp	24	-	300	300	-	-	-
2143	10551151	5220	13502	FOOD AND PROVISIONS	52	0Supp	-	136	136	100	200	200	200
2144	10551153	5220	1371	FOOD AND PROVISIONS	52	0Supp	0	-	-	-	-	-	-
2145	10551152	5220	13603	FOOD AND PROVISIONS	52	0Supp	-	200	185	185	200	200	200
2146	10551150	5220	1337	FOOD AND PROVISIONS	52	0Supp	146	600	600	600	250	250	250
2147	10551153	5220	1370	FOOD AND PROVISIONS	52	0Supp	539	714	714	1,034	812	812	812
2148	10551150	5220	1335	FOOD AND PROVISIONS	52	0Supp	26	24	24	33	34	34	34
2149	10551151	5220	1352	FOOD AND PROVISIONS	52	0Supp	-	-	-	-	200	200	200
2150	10551150	5220	1330	FOOD AND PROVISIONS	52	0Supp	166	50	50	50	50	50	50
2151	10551151	5220	1350	FOOD AND PROVISIONS	52	0Supp	152	308	308	292	538	538	538
2152	10551150	5220	1334	FOOD AND PROVISIONS	52	0Supp	79	198	198	198	198	198	198
2153	10551101	5232	1300	AUDIO VISUAL SUPPLIES	52	0Supp	7	7	7	-	-	-	-
2154	10551150	5232	1323	AUDIO VISUAL SUPPLIES	52	0Supp	6	10	10	10	10	10	10
2155	10551150	5232	1327	AUDIO VISUAL SUPPLIES	52	0Supp	96	100	100	-	100	100	100
2156	10551150	5232	1321	AUDIO VISUAL SUPPLIES	52	0Supp	69	100	100	100	100	100	100
2157	10551150	5232	1324	AUDIO VISUAL SUPPLIES	52	0Supp	83	85	85	85	88	88	88
2158	10551150	5232	1320	AUDIO VISUAL SUPPLIES	52	0Supp	148	150	150	150	155	155	155
2159	10551150	5232	1329	AUDIO VISUAL SUPPLIES	52	0Supp	27	27	27	-	27	27	27
2160	10551151	5232	1350	AUDIO VISUAL SUPPLIES	52	0Supp	1,291	300	300	247	300	300	300
2161	10551151	5232	13503	AUDIO VISUAL SUPPLIES	52	0Supp	48	-	-	-	-	-	-
2162	10551154	5232	1392	AUDIO VISUAL SUPPLIES	52	0Supp	-	-	300	300	400	400	400
2163	10551153	5232	1370	AUDIO VISUAL SUPPLIES	52	0Supp	209	150	150	-	150	150	150
2164	10551151	5232	13541	AUDIO VISUAL SUPPLIES	52	0Supp	227	5,645	645	100	-	-	-
2165	10551152	5232	13601	AUDIO VISUAL SUPPLIES	52	0Supp	-	-	-	169	60	60	60
2166	10551153	5232	1371	AUDIO VISUAL SUPPLIES	52	0Supp	6	-	-	-	-	-	-
2167	10551150	5232	1330	AUDIO VISUAL SUPPLIES	52	0Supp	151	-	-	-	-	-	-
2168	10551150	5232	1334	AUDIO VISUAL SUPPLIES	52	0Supp	8	10	10	10	10	10	10
2169	10551151	5232	1353	AUDIO VISUAL SUPPLIES	52	0Supp	505	-	-	-	-	-	-
2170	10551150	5232	1335	AUDIO VISUAL SUPPLIES	52	0Supp	6	10	10	10	10	10	10
2171	10551151	5232	13502	AUDIO VISUAL SUPPLIES	52	0Supp	-	50	50	-	-	-	-
2172	10551150	5232	1336	AUDIO VISUAL SUPPLIES	52	0Supp	2	50	50	50	52	52	52
2173	10551150	5232	1337	AUDIO VISUAL SUPPLIES	52	0Supp	-	1,250	1,250	-	300	300	300
2174	10551152	5232	1360	AUDIO VISUAL SUPPLIES	52	0Supp	42	45	-	-	-	-	-
2175	10551154	5232	1390	AUDIO VISUAL SUPPLIES	52	0Supp	2,196	400	400	250	300	300	300
2176	10551150	5233	1327	PERIODICALS BOOKS & OTHER PUB	52	0Supp	522	307	307	1,000	318	318	318
2177	10551150	5233	1323	PERIODICALS BOOKS & OTHER PUB	52	0Supp	17	15	15	28	28	28	28
2178	10551150	5233	1320	PERIODICALS BOOKS & OTHER PUB	52	0Supp	438	521	521	500	525	525	525
2179	10551150	5233	1321	PERIODICALS BOOKS & OTHER PUB	52	0Supp	107	150	150	260	260	260	260
2180	10551101	5233	1300	PERIODICALS BOOKS & OTHER PUB	52	0Supp	20	50	50	36	-	-	-
2181	10551150	5233	1324	PERIODICALS BOOKS & OTHER PUB	52	0Supp	337	289	289	500	300	300	300
2182	10551152	5233	13603	PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	-	133	98	1,000	1,000	1,000

Union County, NC - FY2007 Budget Worksheet													
Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
2183	10551153	5233	1370	PERIODICALS BOOKS & OTHER PUB	52	0Supp	552	362	362	509	527	527	527
2184	10551152	5233	13602	PERIODICALS BOOKS & OTHER PUB	52	0Supp	114	-	-	-	-	-	-
2185	10551154	5233	1390	PERIODICALS BOOKS & OTHER PUB	52	0Supp	3,559	4,004	4,004	3,273	4,304	4,304	4,304
2186	10551152	5233	1363	PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	-	36	36	100	100	100
2187	10551151	5233	1354	PERIODICALS BOOKS & OTHER PUB	52	0Supp	299	-	-	-	-	-	-
2188	10551150	5233	1329	PERIODICALS BOOKS & OTHER PUB	52	0Supp	111	57	57	57	57	57	57
2189	10551150	5233	1337	PERIODICALS BOOKS & OTHER PUB	52	0Supp	152	500	500	1,750	300	300	300
2190	10551151	5233	1352	PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	-	-	-	200	200	200
2191	10551151	5233	1350	PERIODICALS BOOKS & OTHER PUB	52	0Supp	613	20	20	-	20	20	20
2192	10551150	5233	1335	PERIODICALS BOOKS & OTHER PUB	52	0Supp	54	100	100	100	100	100	100
2193	10551152	5233	1362	PERIODICALS BOOKS & OTHER PUB	52	0Supp	347	200	260	260	200	200	200
2194	10551152	5233	13601	PERIODICALS BOOKS & OTHER PUB	52	0Supp	22	515	382	410	1,500	1,500	1,500
2195	10551151	5233	1353	PERIODICALS BOOKS & OTHER PUB	52	0Supp	1,556	-	-	-	-	-	-
2196	10551152	5233	1360	PERIODICALS BOOKS & OTHER PUB	52	0Supp	392	-	-	40	-	-	-
2197	10551150	5233	1334	PERIODICALS BOOKS & OTHER PUB	52	0Supp	241	206	206	50	206	206	206
2198	10551150	5233	1336	PERIODICALS BOOKS & OTHER PUB	52	0Supp	47	115	115	50	119	119	119
2199	10551153	5233	1371	PERIODICALS BOOKS & OTHER PUB	52	0Supp	1	-	-	-	-	-	-
2200	10551150	5233	1330	PERIODICALS BOOKS & OTHER PUB	52	0Supp	1	-	-	-	-	-	-
2201	10551150	5239	1320	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	6,732	10,355	10,355	8,855	10,717	10,717	10,717
2202	10551101	5239	1300	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	6	-	-	-	-	-	-
2203	10551150	5239	1325	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	10,972	9,600	9,600	5,800	9,600	9,600	9,600
2204	10551150	5239	1327	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	12,183	11,020	11,020	9,920	11,405	11,405	11,405
2205	10551150	5239	1321	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	28,845	36,800	35,345	35,345	43,800	43,800	43,800
2206	10551150	5239	1323	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	258	318	274	400	378	378	378
2207	10551150	5239	1324	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	52,583	54,618	54,618	51,000	56,530	56,530	56,530
2208	10551151	5239	13541	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	-	300	300	-	-	-	-
2209	10551151	5239	1350	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	11	-	-	-	-	-	-
2210	10551152	5239	13603	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	205	-	-	4,554	1,500	1,500	1,500
2211	10551150	5239	1335	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	4,849	5,000	5,000	4,000	4,175	4,175	4,175
2212	10551154	5239	1390	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	-	-	200	485	620	620	620
2213	10551152	5239	1362	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	985	2,000	2,370	2,371	2,518	2,518	2,518
2214	10551150	5239	1334	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	19,573	27,900	27,900	26,000	33,400	33,400	33,400
2215	10551150	5239	1337	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	923	6,816	6,816	6,816	4,000	4,000	4,000
2216	10551150	5239	1329	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	22	75	75	75	75	75	75
2217	10551152	5239	1360	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	4,508	-	-	41	-	-	-
2218	10551153	5239	1370	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	26,182	30,217	30,217	30,000	31,300	31,300	31,300
2219	10551152	5239	13602	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	2,743	4,624	4,624	6,124	5,550	5,550	5,550
2220	10551151	5239	13501	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	2,125	1,500	1,500	1,500	-	-	-
2221	10551150	5239	1330	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	515	550	598	598	100	100	100
2222	10551150	5239	1336	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	2,529	3,539	3,409	2,909	3,409	3,409	3,409
2223	10551152	5239	13601	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	154	-	-	-	-	-	-
2224	10551150	5260	13272	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,674	500	1,500	7,700	400	400	400
2225	10551150	5260	13271	PRINTING AND OFFICE SUPPLIES	52	0Supp	929	100	100	211	225	225	225
2226	10551150	5260	1324	PRINTING AND OFFICE SUPPLIES	52	0Supp	4,107	4,360	4,360	5,860	6,065	6,065	6,065
2227	10551150	5260	1323	PRINTING AND OFFICE SUPPLIES	52	0Supp	899	873	853	1,173	1,207	1,207	1,207
2228	10551150	5260	1327	PRINTING AND OFFICE SUPPLIES	52	0Supp	4,623	5,400	5,400	6,900	7,141	7,141	7,141
2229	10551101	5260	1300	PRINTING AND OFFICE SUPPLIES	52	0Supp	768	3,405	3,405	3,405	3,524	3,524	3,524
2230	10551150	5260	1321	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,668	2,414	2,414	3,414	3,414	3,414	3,414
2231	10551150	5260	1320	PRINTING AND OFFICE SUPPLIES	52	0Supp	3,031	1,000	1,510	4,100	4,203	4,203	4,203
2232	10551151	5260	1354	PRINTING AND OFFICE SUPPLIES	52	0Supp	89	-	-	-	-	-	-
2233	10551152	5260	1362	PRINTING AND OFFICE SUPPLIES	52	0Supp	127	200	297	297	600	600	600
2234	10551151	5260	1353	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,364	3,022	4,447	4,447	-	-	-

Union County, NC - FY2007 Budget Worksheet													
Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
2235	10551152	5260	13601	PRINTING AND OFFICE SUPPLIES	52	0Supp	648	-	9,263	12,626	10,000	10,000	10,000
2236	10551150	5260	1334	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,658	3,414	3,414	2,900	4,800	4,800	4,800
2237	10551154	5260	1392	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	7,870	10,870	800	800	800
2238	10551150	5260	1337	PRINTING AND OFFICE SUPPLIES	52	0Supp	7,623	9,935	9,935	10,071	3,390	3,390	3,390
2239	10551151	5260	13501	PRINTING AND OFFICE SUPPLIES	52	0Supp	17	344	344	344	-	-	-
2240	10551152	5260	13602	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,097	2,575	2,575	6,934	3,000	3,000	3,000
2241	10551152	5260	1360	PRINTING AND OFFICE SUPPLIES	52	0Supp	3,755	-	-	882	-	-	-
2242	10551150	5260	1336	PRINTING AND OFFICE SUPPLIES	52	0Supp	348	503	503	1,003	1,050	1,050	1,050
2243	10551151	5260	13502	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	200	200	200	150	150	150
2244	10551152	5260	13603	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,373	-	-	-	-	-	-
2245	10551151	5260	1352	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	-	-	3,050	3,050	3,050
2246	10551151	5260	1350	PRINTING AND OFFICE SUPPLIES	52	0Supp	4,821	2,000	2,000	1,444	2,000	2,000	2,000
2247	10551150	5260	1330	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,993	300	700	700	100	100	100
2248	10551150	5260	1329	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,041	1,900	1,900	2,300	2,400	2,400	2,400
2249	10551150	5260	1335	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,633	2,350	2,350	2,350	2,430	2,430	2,430
2250	10551153	5260	1370	PRINTING AND OFFICE SUPPLIES	52	0Supp	7,694	8,500	8,500	12,000	10,152	10,152	10,152
2251	10551151	5260	13541	PRINTING AND OFFICE SUPPLIES	52	0Supp	93	1,700	1,700	5,140	-	-	-
2252	10551152	5260	1363	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	662	662	686	686	686
2253	10551151	5260	13503	PRINTING AND OFFICE SUPPLIES	52	0Supp	13	-	415	100	-	-	-
2254	10551154	5260	1390	PRINTING AND OFFICE SUPPLIES	52	0Supp	9,330	14,635	30,031	31,600	26,727	21,190	21,190
2255	10551153	5260	1371	PRINTING AND OFFICE SUPPLIES	52	0Supp	71	-	-	-	-	-	-
2256	10551154	5270	1390	INVENTORY	52	0Supp	1,203	1,790	1,790	1,840	2,034	2,034	2,034
2257	10551151	5290	13502	TOOLS AND SUPPLIES	52	0Supp	-	-	-	380	-	-	-
2258	10551150	5290	1327	TOOLS AND SUPPLIES	52	0Supp	66	111	111	111	115	115	115
2259	10551150	5290	1321	TOOLS AND SUPPLIES	52	0Supp	31	50	50	146	52	52	52
2260	10551150	5290	1323	TOOLS AND SUPPLIES	52	0Supp	6	14	14	14	15	15	15
2261	10551150	5290	1324	TOOLS AND SUPPLIES	52	0Supp	87	171	171	177	185	185	185
2262	10551150	5290	1320	TOOLS AND SUPPLIES	52	0Supp	71	124	124	129	135	135	135
2263	10551101	5290	1300	TOOLS AND SUPPLIES	52	0Supp	52	25	25	91	50	50	50
2264	10551150	5290	1330	TOOLS AND SUPPLIES	52	0Supp	1	-	-	-	-	-	-
2265	10551150	5290	1329	TOOLS AND SUPPLIES	52	0Supp	5	5	392	392	20	20	20
2266	10551152	5290	1360	TOOLS AND SUPPLIES	52	0Supp	8	20	20	150	-	-	-
2267	10551154	5290	1390	TOOLS AND SUPPLIES	52	0Supp	10,854	11,230	7,680	9,472	11,650	11,650	11,650
2268	10551151	5290	1352	TOOLS AND SUPPLIES	52	0Supp	-	-	-	-	50	50	50
2269	10551150	5290	1336	TOOLS AND SUPPLIES	52	0Supp	2	5	5	5	6	6	6
2270	10551153	5290	1370	TOOLS AND SUPPLIES	52	0Supp	120	279	279	429	289	289	289
2271	10551150	5290	1335	TOOLS AND SUPPLIES	52	0Supp	10	15	15	15	15	15	15
2272	10551153	5290	1371	TOOLS AND SUPPLIES	52	0Supp	1	-	-	-	-	-	-
2273	10551151	5290	13503	TOOLS AND SUPPLIES	52	0Supp	-	-	100	23	-	-	-
2274	10551154	5290	1392	TOOLS AND SUPPLIES	52	0Supp	-	-	17,120	13,620	3,300	3,300	3,300
2275	10551150	5290	1337	TOOLS AND SUPPLIES	52	0Supp	15,065	500	500	500	363	363	363
2276	10551150	5290	1334	TOOLS AND SUPPLIES	52	0Supp	854	300	300	300	300	300	300
2277	10551151	5290	1350	TOOLS AND SUPPLIES	52	0Supp	-	-	-	49	50	50	50
2278	10551151	5311	13501	TRAVEL	52	1Trav	-	-	-	40	-	-	-
2279	10551151	5311	1352	TRAVEL	52	1Trav	-	-	-	-	300	300	300
2280	10551101	5311	1300	TRAVEL	52	1Trav	515	571	571	729	650	650	650
2281	10551150	5311	1320	TRAVEL	52	1Trav	1,022	1,947	1,947	1,947	2,015	2,015	2,015
2282	10551150	5311	1324	TRAVEL	52	1Trav	672	1,321	1,321	900	1,079	1,079	1,079
2283	10551150	5311	13272	TRAVEL	52	1Trav	395	600	1,200	1,500	500	500	500
2284	10551150	5311	1321	TRAVEL	52	1Trav	288	1,572	1,572	800	1,619	1,619	1,619
2285	10551150	5311	1327	TRAVEL	52	1Trav	802	1,426	1,426	926	1,227	1,227	1,227
2286	10551150	5311	1323	TRAVEL	52	1Trav	101	776	776	429	800	800	800

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2287	10551150	5311	13271	TRAVEL	52	1Trav	898	500	500	500	515	515	515							
2288	10551153	5311	1370	TRAVEL	52	1Trav	390	1,047	1,047	847	1,083	1,083	1,083							
2289	10551151	5311	13503	TRAVEL	52	1Trav	144	-	1,000	400	-	-	-							
2290	10551150	5311	1336	TRAVEL	52	1Trav	49	312	312	264	321	321	321							
2291	10551150	5311	1337	TRAVEL	52	1Trav	1,835	1,200	1,200	1,200	2,500	2,500	2,500							
2292	10551151	5311	13502	TRAVEL	52	1Trav	-	100	100	519	725	725	725							
2293	10551150	5311	1329	TRAVEL	52	1Trav	350	352	352	562	462	462	462							
2294	10551152	5311	1363	TRAVEL	52	1Trav	-	-	292	292	500	500	500							
2295	10551152	5311	13603	TRAVEL	52	1Trav	-	8	8	65	200	200	200							
2296	10551153	5311	1371	TRAVEL	52	1Trav	2	-	-	-	-	-	-							
2297	10551154	5311	1390	TRAVEL	52	1Trav	403	986	986	700	981	981	981							
2298	10551150	5311	1334	TRAVEL	52	1Trav	13	84	84	84	87	87	87							
2299	10551152	5311	13601	TRAVEL	52	1Trav	184	121	121	135	600	600	600							
2300	10551152	5311	1362	TRAVEL	52	1Trav	95	500	500	500	900	900	900							
2301	10551151	5311	1353	TRAVEL	52	1Trav	238	101	101	200	-	-	-							
2302	10551151	5311	13541	TRAVEL	52	1Trav	-	126	526	526	-	-	-							
2303	10551151	5311	1350	TRAVEL	52	1Trav	764	295	295	500	300	300	300							
2304	10551150	5311	1335	TRAVEL	52	1Trav	1,920	3,575	3,575	2,575	3,000	3,000	3,000							
2305	10551152	5311	1360	TRAVEL	52	1Trav	1,072	785	558	599	600	600	600							
2306	10551152	5311	13602	TRAVEL	52	1Trav	68	-	-	50	600	600	600							
2307	10551150	5311	1330	TRAVEL	52	1Trav	0	52	152	52	50	50	50							
2308	10551152	5312	13603	TRAVEL SUBSISTENCE	52	1Trav	-	-	-	-	200	200	200							
2309	10551152	5312	1363	TRAVEL SUBSISTENCE	52	1Trav	-	-	-	-	600	600	600							
2310	10551150	5312	1327	TRAVEL SUBSISTENCE	52	1Trav	645	1,719	1,719	1,719	1,519	1,519	1,519							
2311	10551150	5312	13271	TRAVEL SUBSISTENCE	52	1Trav	6	30	30	-	25	25	25							
2312	10551150	5312	1321	TRAVEL SUBSISTENCE	52	1Trav	222	782	782	782	805	805	805							
2313	10551150	5312	1320	TRAVEL SUBSISTENCE	52	1Trav	619	1,519	1,519	1,519	1,600	1,600	1,600							
2314	10551101	5312	1300	TRAVEL SUBSISTENCE	52	1Trav	187	496	496	496	496	496	496							
2315	10551150	5312	13272	TRAVEL SUBSISTENCE	52	1Trav	19	200	500	500	550	550	550							
2316	10551150	5312	1324	TRAVEL SUBSISTENCE	52	1Trav	596	1,071	1,071	900	1,004	1,004	1,004							
2317	10551150	5312	1323	TRAVEL SUBSISTENCE	52	1Trav	364	643	643	420	663	663	663							
2318	10551154	5312	1392	TRAVEL SUBSISTENCE	52	1Trav	-	-	2,200	2,200	1,200	1,200	1,200							
2319	10551150	5312	1336	TRAVEL SUBSISTENCE	52	1Trav	112	116	116	116	120	120	120							
2320	10551152	5312	1360	TRAVEL SUBSISTENCE	52	1Trav	852	571	526	527	-	-	-							
2321	10551150	5312	1337	TRAVEL SUBSISTENCE	52	1Trav	1,212	800	800	1,600	1,500	1,500	1,500							
2322	10551151	5312	13502	TRAVEL SUBSISTENCE	52	1Trav	-	100	100	-	-	-	-							
2323	10551150	5312	1330	TRAVEL SUBSISTENCE	52	1Trav	0	2	52	52	-	-	-							
2324	10551150	5312	1335	TRAVEL SUBSISTENCE	52	1Trav	640	563	563	563	579	579	579							
2325	10551152	5312	13601	TRAVEL SUBSISTENCE	52	1Trav	457	282	1,001	1,151	600	600	600							
2326	10551150	5312	1334	TRAVEL SUBSISTENCE	52	1Trav	27	46	46	46	47	47	47							
2327	10551151	5312	1350	TRAVEL SUBSISTENCE	52	1Trav	672	258	258	344	250	250	250							
2328	10551152	5312	13602	TRAVEL SUBSISTENCE	52	1Trav	14	-	-	-	420	420	420							
2329	10551154	5312	1390	TRAVEL SUBSISTENCE	52	1Trav	4,806	5,401	4,201	6,000	6,175	6,175	6,175							
2330	10551151	5312	1352	TRAVEL SUBSISTENCE	52	1Trav	-	-	-	-	250	250	250							
2331	10551153	5312	1370	TRAVEL SUBSISTENCE	52	1Trav	863	2,329	2,329	1,574	2,405	2,405	2,405							
2332	10551153	5312	1371	TRAVEL SUBSISTENCE	52	1Trav	2	-	-	-	-	-	-							
2333	10551150	5312	1329	TRAVEL SUBSISTENCE	52	1Trav	87	495	495	285	395	395	395							
2334	10551152	5312	1362	TRAVEL SUBSISTENCE	52	1Trav	-	150	150	150	250	250	250							
2335	10551150	5395	1321	EDUCATION EXPENSES	52	1Trav	214	335	335	335	335	335	335							
2336	10551150	5395	13272	EDUCATION EXPENSES	52	1Trav	-	522	522	390	175	175	175							
2337	10551150	5395	1320	EDUCATION EXPENSES	52	1Trav	557	1,145	1,145	1,145	1,145	1,145	1,145							
2338	10551150	5395	1324	EDUCATION EXPENSES	52	1Trav	527	132	132	517	517	517	517							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2339	10551150	5395	1323	EDUCATION EXPENSES	52	1Trav	107	152	152	247	250	250	250							
2340	10551150	5395	1327	EDUCATION EXPENSES	52	1Trav	674	1,457	1,457	1,754	1,654	1,654	1,654							
2341	10551101	5395	1300	EDUCATION EXPENSES	52	1Trav	108	260	260	336	400	400	400							
2342	10551151	5395	1350	EDUCATION EXPENSES	52	1Trav	512	203	203	478	200	200	200							
2343	10551152	5395	1360	EDUCATION EXPENSES	52	1Trav	715	819	100	112	-	-	-							
2344	10551153	5395	1370	EDUCATION EXPENSES	52	1Trav	1,486	1,626	1,626	1,876	1,662	1,662	1,662							
2345	10551150	5395	1337	EDUCATION EXPENSES	52	1Trav	764	3,000	3,000	3,000	2,000	2,000	2,000							
2346	10551154	5395	1390	EDUCATION EXPENSES	52	1Trav	1,916	3,889	2,939	3,000	3,100	3,100	3,100							
2347	10551152	5395	1362	EDUCATION EXPENSES	52	1Trav	-	50	50	150	250	250	250							
2348	10551152	5395	13602	EDUCATION EXPENSES	52	1Trav	8	-	-	-	-	-	-							
2349	10551150	5395	1334	EDUCATION EXPENSES	52	1Trav	9	118	118	50	122	122	122							
2350	10551151	5395	1352	EDUCATION EXPENSES	52	1Trav	-	-	-	-	200	200	200							
2351	10551152	5395	1363	EDUCATION EXPENSES	52	1Trav	-	-	550	600	550	550	550							
2352	10551152	5395	13601	EDUCATION EXPENSES	52	1Trav	410	-	-	-	-	-	-							
2353	10551154	5395	1392	EDUCATION EXPENSES	52	1Trav	-	-	950	950	950	950	950							
2354	10551153	5395	1371	EDUCATION EXPENSES	52	1Trav	1	-	-	-	-	-	-							
2355	10551150	5395	1329	EDUCATION EXPENSES	52	1Trav	326	250	250	251	273	273	273							
2356	10551150	5395	1335	EDUCATION EXPENSES	52	1Trav	161	275	275	275	275	275	275							
2357	10551150	5395	1330	EDUCATION EXPENSES	52	1Trav	50	101	101	25	25	25	25							
2358	10551151	5395	13502	EDUCATION EXPENSES	52	1Trav	-	100	100	-	-	-	-							
2359	10551150	5395	1336	EDUCATION EXPENSES	52	1Trav	189	156	156	91	156	156	156							
2360	10551150	5321	1323	TELEPHONE AND COMMUNICATIONS	52	2Utl	733	153	297	500	500	500	500							
2361	10551150	5321	13271	TELEPHONE AND COMMUNICATIONS	52	2Utl	225	300	300	300	150	150	150							
2362	10551150	5321	1324	TELEPHONE AND COMMUNICATIONS	52	2Utl	1,923	1,902	1,902	2,036	2,036	2,036	2,036							
2363	10551150	5321	1320	TELEPHONE AND COMMUNICATIONS	52	2Utl	2,236	1,550	1,550	1,900	1,900	1,900	1,900							
2364	10551150	5321	13272	TELEPHONE AND COMMUNICATIONS	52	2Utl	-	300	600	300	300	300	300							
2365	10551101	5321	1300	TELEPHONE AND COMMUNICATIONS	52	2Utl	1,409	606	606	1,531	1,531	1,531	1,531							
2366	10551150	5321	1327	TELEPHONE AND COMMUNICATIONS	52	2Utl	2,237	2,913	2,913	2,913	2,913	2,913	2,913							
2367	10551150	5321	1321	TELEPHONE AND COMMUNICATIONS	52	2Utl	733	574	574	574	653	653	653							
2368	10551154	5321	1390	TELEPHONE AND COMMUNICATIONS	52	2Utl	7,690	14,117	12,067	7,600	12,067	12,067	12,067							
2369	10551150	5321	1329	TELEPHONE AND COMMUNICATIONS	52	2Utl	1,767	1,342	1,342	1,342	1,342	1,342	1,342							
2370	10551154	5321	1392	TELEPHONE AND COMMUNICATIONS	52	2Utl	-	-	600	600	250	250	250							
2371	10551152	5321	13602	TELEPHONE AND COMMUNICATIONS	52	2Utl	212	-	-	211	-	-	-							
2372	10551150	5321	1336	TELEPHONE AND COMMUNICATIONS	52	2Utl	381	56	186	227	225	225	225							
2373	10551150	5321	1335	TELEPHONE AND COMMUNICATIONS	52	2Utl	655	381	381	496	494	494	494							
2374	10551150	5321	1337	TELEPHONE AND COMMUNICATIONS	52	2Utl	206	-	-	-	-	-	-							
2375	10551153	5321	1371	TELEPHONE AND COMMUNICATIONS	52	2Utl	209	-	-	-	-	-	-							
2376	10551150	5321	1334	TELEPHONE AND COMMUNICATIONS	52	2Utl	178	270	270	270	270	270	270							
2377	10551153	5321	1370	TELEPHONE AND COMMUNICATIONS	52	2Utl	4,931	4,209	4,209	4,799	4,800	4,800	4,800							
2378	10551152	5321	1362	TELEPHONE AND COMMUNICATIONS	52	2Utl	43	100	100	-	-	-	-							
2379	10551151	5321	1350	TELEPHONE AND COMMUNICATIONS	52	2Utl	1,259	229	229	680	680	680	680							
2380	10551152	5321	1360	TELEPHONE AND COMMUNICATIONS	52	2Utl	727	746	509	509	509	509	509							
2381	10551150	5321	1330	TELEPHONE AND COMMUNICATIONS	52	2Utl	121	14	66	75	75	75	75							
2382	10551150	5325	13272	POSTAGE	52	2Utl	430	100	1,300	2,647	700	700	700							
2383	10551150	5325	1323	POSTAGE	52	2Utl	307	177	177	465	420	420	420							
2384	10551150	5325	1324	POSTAGE	52	2Utl	3,497	2,812	2,812	3,664	3,600	3,600	3,600							
2385	10551150	5325	1321	POSTAGE	52	2Utl	1,532	1,470	1,470	800	1,514	1,514	1,514							
2386	10551150	5325	13271	POSTAGE	52	2Utl	600	100	100	380	500	500	500							
2387	10551150	5325	1327	POSTAGE	52	2Utl	3,357	2,871	2,871	2,871	2,957	2,957	2,957							
2388	10551150	5325	1320	POSTAGE	52	2Utl	3,281	3,308	3,308	2,000	3,408	3,408	3,408							
2389	10551101	5325	1300	POSTAGE	52	2Utl	719	490	490	490	550	550	550							
2390	10551151	5325	1350	POSTAGE	52	2Utl	478	250	250	250	250	250	250							

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2391	10551153	5325	1370	POSTAGE	52	2Utl	3,907	3,720	3,720	3,200	3,720	3,720	3,720							
2392	10551152	5325	13602	POSTAGE	52	2Utl	1,459	1,200	700	950	1,500	1,500	1,500							
2393	10551151	5325	13501	POSTAGE	52	2Utl	14	150	150	150	-	-	-							
2394	10551154	5325	1392	POSTAGE	52	2Utl	-	-	200	200	600	600	600							
2395	10551150	5325	1336	POSTAGE	52	2Utl	860	405	405	405	417	417	417							
2396	10551151	5325	13502	POSTAGE	52	2Utl	-	78	78	-	-	-	-							
2397	10551150	5325	1337	POSTAGE	52	2Utl	231	200	200	200	300	300	300							
2398	10551150	5325	1334	POSTAGE	52	2Utl	482	255	255	255	263	263	263							
2399	10551150	5325	1329	POSTAGE	52	2Utl	903	600	600	600	618	618	618							
2400	10551152	5325	13603	POSTAGE	52	2Utl	33	200	9	9	50	50	50							
2401	10551154	5325	1390	POSTAGE	52	2Utl	3,671	4,440	4,240	3,400	4,400	4,400	4,400							
2402	10551150	5325	1335	POSTAGE	52	2Utl	598	510	510	510	525	525	525							
2403	10551151	5325	1352	POSTAGE	52	2Utl	-	-	-	-	100	100	100							
2404	10551151	5325	1353	POSTAGE	52	2Utl	135	150	350	350	-	-	-							
2405	10551152	5325	1362	POSTAGE	52	2Utl	14	-	-	-	-	-	-							
2406	10551151	5325	13541	POSTAGE	52	2Utl	-	74	374	41	-	-	-							
2407	10551152	5325	1360	POSTAGE	52	2Utl	1,047	300	709	822	100	100	100							
2408	10551150	5325	1330	POSTAGE	52	2Utl	1	25	125	50	50	50	50							
2409	10551153	5325	1371	POSTAGE	52	2Utl	31	-	-	-	-	-	-							
2410	10551152	5352	1362	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	-	-	-	100	100	100							
2411	10551101	5352	1300	MAINT & REPAIRS-EQUIPMENT	52	3Main	1,214	1,028	1,028	1,231	1,262	1,262	1,262							
2412	10551150	5352	1327	MAINT & REPAIRS-EQUIPMENT	52	3Main	840	357	357	595	720	720	720							
2413	10551150	5352	1321	MAINT & REPAIRS-EQUIPMENT	52	3Main	728	380	380	505	528	528	528							
2414	10551150	5352	1323	MAINT & REPAIRS-EQUIPMENT	52	3Main	225	202	202	291	291	291	291							
2415	10551150	5352	1320	MAINT & REPAIRS-EQUIPMENT	52	3Main	1,034	1,095	1,095	700	1,122	1,122	1,122							
2416	10551150	5352	1324	MAINT & REPAIRS-EQUIPMENT	52	3Main	586	521	521	703	534	534	534							
2417	10551150	5352	1335	MAINT & REPAIRS-EQUIPMENT	52	3Main	491	872	872	500	872	872	872							
2418	10551152	5352	1360	MAINT & REPAIRS-EQUIPMENT	52	3Main	822	440	440	487	451	451	451							
2419	10551154	5352	1390	MAINT & REPAIRS-EQUIPMENT	52	3Main	1,123	3,391	3,391	2,900	3,485	3,485	3,485							
2420	10551150	5352	1336	MAINT & REPAIRS-EQUIPMENT	52	3Main	114	111	111	120	122	122	122							
2421	10551150	5352	1329	MAINT & REPAIRS-EQUIPMENT	52	3Main	897	333	333	373	342	342	342							
2422	10551153	5352	1371	MAINT & REPAIRS-EQUIPMENT	52	3Main	381	-	-	-	-	-	-							
2423	10551151	5352	1350	MAINT & REPAIRS-EQUIPMENT	52	3Main	330	315	315	333	342	342	342							
2424	10551150	5352	1337	MAINT & REPAIRS-EQUIPMENT	52	3Main	500	-	-	-	-	-	-							
2425	10551153	5352	1370	MAINT & REPAIRS-EQUIPMENT	52	3Main	3,865	5,326	5,326	4,800	5,460	5,460	5,460							
2426	10551150	5352	1330	MAINT & REPAIRS-EQUIPMENT	52	3Main	38	34	34	37	37	37	37							
2427	10551152	5352	13602	MAINT & REPAIRS-EQUIPMENT	52	3Main	423	-	-	300	450	450	450							
2428	10551150	5352	1334	MAINT & REPAIRS-EQUIPMENT	52	3Main	2,901	3,518	3,518	2,518	3,606	3,606	3,606							
2429	10551150	5353	1327	MAINT & REPAIRS-FUEL GAS	52	3Main	519	538	538	533	570	570	570							
2430	10551150	5353	1329	MAINT & REPAIRS-FUEL GAS	52	3Main	840	611	611	1,464	1,495	1,495	1,495							
2431	10551153	5353	1370	MAINT & REPAIRS-FUEL GAS	52	3Main	425	420	420	396	462	462	462							
2432	10551154	5353	1390	MAINT & REPAIRS-FUEL GAS	52	3Main	12,043	13,543	13,543	16,236	16,286	16,286	16,286							
2433	10551150	5354	1321	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	800	834	834	825	1,224	1,548	1,548							
2434	10551150	5354	1323	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	235	246	246	243	362	959	959							
2435	10551150	5354	1320	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	1,835	1,935	1,935	1,910	2,839	2,643	2,643							
2436	10551150	5354	1324	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	2,399	2,557	2,805	2,525	3,720	3,264	3,264							
2437	10551150	5354	1327	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	2,980	2,955	3,233	2,913	4,405	3,656	3,656							
2438	10551152	5354	1360	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	1,764	2,029	1,829	1,829	1,847	1,847	1,847							
2439	10551153	5354	1370	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	3,874	4,424	4,424	4,370	6,318	5,128	5,128							
2440	10551150	5354	1336	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	85	81	81	81	82	82	82							
2441	10551150	5354	1334	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	353	356	392	392	360	360	360							
2442	10551150	5354	1337	MAINT AGREEMENTS-COMP. SOFTWARE	52	3Main	-	6,800	6,800	4,800	4,800	4,800	4,800							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2443	10551153	5354	1371	MAINT AGREEMNTS-COMP SOFTWARE	52	3Main	251	-	-	4	-	-	-							
2444	10551150	5354	1330	MAINT AGREEMNTS-COMP SOFTWARE	52	3Main	-	-	-	1,249	1,689	1,859	1,859							
2445	10551150	5354	1329	MAINT AGREEMNTS-COMP SOFTWARE	52	3Main	1,107	1,148	1,148	-	-	-	-							
2446	10551150	5357	13271	MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	1,134	-	-	-	-	-							
2447	10551150	5357	1320	MAINT & REPAIRS-K CORP ALLOC	52	3Main	9,401	9,512	10,749	10,749	10,749	10,749	10,749							
2448	10551150	5357	1323	MAINT & REPAIRS-K CORP ALLOC	52	3Main	1,196	1,222	1,383	1,383	1,383	1,383	1,383							
2449	10551150	5357	1321	MAINT & REPAIRS-K CORP ALLOC	52	3Main	4,017	4,101	4,635	4,635	4,635	4,635	4,635							
2450	10551101	5357	1300	MAINT & REPAIRS-K CORP ALLOC	52	3Main	1,453	1,483	37,756	37,756	37,756	37,756	37,756							
2451	10551150	5357	1327	MAINT & REPAIRS-K CORP ALLOC	52	3Main	15,161	14,485	17,649	17,649	17,649	17,649	17,649							
2452	10551150	5357	1324	MAINT & REPAIRS-K CORP ALLOC	52	3Main	12,221	12,566	14,196	14,196	14,196	14,196	14,196							
2453	10551150	5357	1330	MAINT & REPAIRS-K CORP ALLOC	52	3Main	137	175	200	200	200	200	200							
2454	10551153	5357	1370	MAINT & REPAIRS-K CORP ALLOC	52	3Main	20,751	21,728	24,551	24,551	24,551	24,551	24,551							
2455	10551150	5357	1335	MAINT & REPAIRS-K CORP ALLOC	52	3Main	1,282	1,134	1,282	1,282	1,282	1,282	1,282							
2456	10551151	5357	1350	MAINT & REPAIRS-K CORP ALLOC	52	3Main	2,735	2,792	3,156	3,156	3,156	3,156	3,156							
2457	10551150	5357	1336	MAINT & REPAIRS-K CORP ALLOC	52	3Main	427	436	490	490	490	490	490							
2458	10551150	5357	1334	MAINT & REPAIRS-K CORP ALLOC	52	3Main	1,795	1,745	1,973	1,973	1,973	1,973	1,973							
2459	10551153	5357	1371	MAINT & REPAIRS-K CORP ALLOC	52	3Main	272	-	-	-	-	-	-							
2460	10551152	5357	1360	MAINT & REPAIRS-K CORP ALLOC	52	3Main	8,974	9,075	10,255	10,255	10,255	10,255	10,255							
2461	10551150	5357	1329	MAINT & REPAIRS-K CORP ALLOC	52	3Main	5,641	5,672	6,410	6,410	6,410	6,410	6,410							
2462	10551150	5358	1327	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	378	155	155	400	400	400	400							
2463	10551154	5358	1390	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	4,417	7,603	7,603	9,953	8,700	8,700	8,700							
2464	10551150	5358	1329	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	850	1,203	1,203	2,065	1,900	1,900	1,900							
2465	10551153	5358	1370	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	438	1,403	1,403	1,260	1,100	1,100	1,100							
2466	10551154	5360	1390	M&R-VEHICLE-NONPREVENTABLES	52	3Main	-	-	313	313	-	-	-							
2467	10551152	5381	1362	PROFESSIONAL SERVICES	52	4Prof	-	-	2,400	2,400	14,696	14,696	14,696							
2468	10551150	5381	1320	PROFESSIONAL SERVICES	52	4Prof	4,606	5,543	5,543	5,543	5,682	5,682	5,682							
2469	10551150	5381	1324	PROFESSIONAL SERVICES	52	4Prof	2,933	1,788	2,288	3,288	3,200	3,200	3,200							
2470	10551150	5381	1321	PROFESSIONAL SERVICES	52	4Prof	2,179	2,905	2,905	2,905	2,977	2,977	2,977							
2471	10551150	5381	1323	PROFESSIONAL SERVICES	52	4Prof	267	317	317	317	324	324	324							
2472	10551150	5381	1327	PROFESSIONAL SERVICES	52	4Prof	6,212	11,836	13,316	9,800	13,300	13,300	13,300							
2473	10551101	5381	1300	PROFESSIONAL SERVICES	52	4Prof	21	22	22	676	700	700	700							
2474	10551154	5381	1390	PROFESSIONAL SERVICES	52	4Prof	270	10,000	20,000	20,000	10,000	10,000	10,000							
2475	10551151	5381	1350	PROFESSIONAL SERVICES	52	4Prof	1,789	351	351	597	760	760	760							
2476	10551153	5381	1370	PROFESSIONAL SERVICES	52	4Prof	18,059	21,501	23,107	36,424	35,820	35,820	35,820							
2477	10551151	5381	13501	PROFESSIONAL SERVICES	52	4Prof	126	1,000	1,000	1,000	-	-	-							
2478	10551152	5381	1363	PROFESSIONAL SERVICES	52	4Prof	-	-	5,432	5,432	5,568	5,568	5,568							
2479	10551150	5381	1334	PROFESSIONAL SERVICES	52	4Prof	11,739	9,754	9,754	10,754	57,328	57,328	57,328							
2480	10551151	5381	13503	PROFESSIONAL SERVICES	52	4Prof	26	-	3,368	561	-	-	-							
2481	10551152	5381	1360	PROFESSIONAL SERVICES	52	4Prof	4,240	726	81	296	310	310	310							
2482	10551152	5381	13602	PROFESSIONAL SERVICES	52	4Prof	6,481	1,000	23	100	500	500	500							
2483	10551152	5381	13601	PROFESSIONAL SERVICES	52	4Prof	-	1,000	60	60	-	-	-							
2484	10551150	5381	1332	PROFESSIONAL SERVICES	52	4Prof	-	1,033	1,033	-	-	-	-							
2485	10551153	5381	1371	PROFESSIONAL SERVICES	52	4Prof	5	-	-	-	-	-	-							
2486	10551152	5381	13603	PROFESSIONAL SERVICES	52	4Prof	-	400	1,045	1,053	1,053	1,053	1,053							
2487	10551150	5381	1336	PROFESSIONAL SERVICES	52	4Prof	1,118	1,306	1,306	1,306	1,338	1,338	1,338							
2488	10551151	5381	1352	PROFESSIONAL SERVICES	52	4Prof	-	-	-	-	200	200	200							
2489	10551150	5381	1335	PROFESSIONAL SERVICES	52	4Prof	296	450	450	450	460	460	460							
2490	10551151	5381	13541	PROFESSIONAL SERVICES	52	4Prof	303	1,502	1,502	200	-	-	-							
2491	10551151	5381	1354	PROFESSIONAL SERVICES	52	4Prof	600	-	-	-	-	-	-							
2492	10551150	5381	1337	PROFESSIONAL SERVICES	52	4Prof	-	9,000	9,000	18,130	34,811	34,811	34,811							
2493	10551150	5381	1329	PROFESSIONAL SERVICES	52	4Prof	1,951	3,082	2,695	2,695	2,800	2,800	2,800							
2494	10551150	5381	1330	PROFESSIONAL SERVICES	52	4Prof	152	150	150	150	50	50	50							

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
2495	10551154	5382	1390	LEGAL SERVICES	52	4Prof	-	300	300	-	300	300	300	300	300	300				
2496	10551150	5383	1327	MEDICAL SERVICES	52	4Prof	10,662	20,155	20,155	18,204	20,700	20,700	20,700	20,700	20,700	20,700				
2497	10551150	5383	1320	MEDICAL SERVICES	52	4Prof	7,868	16,020	16,020	10,000	15,396	15,396	15,396	15,396	15,396	15,396				
2498	10551101	5383	1300	MEDICAL SERVICES	52	4Prof	-	-	-	1,218	-	-	-	-	-	-				
2499	10551150	5383	1324	MEDICAL SERVICES	52	4Prof	29,884	28,532	28,532	27,532	30,300	30,300	30,300	30,300	30,300	30,300				
2500	10551150	5383	1325	MEDICAL SERVICES	52	4Prof	2,028	3,400	3,400	7,200	3,400	3,400	3,400	3,400	3,400	3,400				
2501	10551150	5383	1321	MEDICAL SERVICES	52	4Prof	492	3,152	3,152	2,152	3,231	3,231	3,231	3,231	3,231	3,231				
2502	10551150	5383	1323	MEDICAL SERVICES	52	4Prof	11,771	9,842	9,842	9,042	9,788	9,788	9,788	9,788	9,788	9,788				
2503	10551150	5383	1337	MEDICAL SERVICES	52	4Prof	16,677	30,000	30,000	1,422	2,000	2,000	2,000	2,000	2,000	2,000				
2504	10551150	5383	1334	MEDICAL SERVICES	52	4Prof	114,620	130,000	129,300	110,000	142,300	142,300	142,300	142,300	142,300	142,300				
2505	10551153	5383	1370	MEDICAL SERVICES	52	4Prof	53,910	57,978	57,978	88,306	88,306	88,306	88,306	88,306	88,306	88,306				
2506	10551150	5383	1336	MEDICAL SERVICES	52	4Prof	2,785	3,500	3,500	2,500	3,587	3,587	3,587	3,587	3,587	3,587				
2507	10551150	5383	1335	MEDICAL SERVICES	52	4Prof	500	500	500	500	500	500	500	500	500	500				
2508	10551151	5383	1353	MEDICAL SERVICES	52	4Prof	32,753	11,891	19,499	32,519	-	-	-	-	-	-				
2509	10551150	5389	1324	OTHER PROF SRVS	52	4Prof	1,957	2,102	2,102	2,168	2,206	2,206	2,206	2,206	2,206	2,206				
2510	10551150	5389	1327	OTHER PROF SRVS	52	4Prof	-	190	190	-	-	-	-	-	-	-				
2511	10551101	5389	1300	OTHER PROF SERVICES	52	4Prof	233	248	248	257	259	259	259	259	259	259				
2512	10551150	5389	1327	OTHER PROF SRVS	52	4Prof	2,428	2,423	2,423	2,695	2,742	2,742	2,742	2,742	2,742	2,742				
2513	10551150	5389	1320	OTHER PROF SRVS	52	4Prof	1,506	1,591	1,591	1,641	1,669	1,669	1,669	1,669	1,669	1,669				
2514	10551150	5389	1321	OTHER PROF SRVS	52	4Prof	643	686	686	708	720	720	720	720	720	720				
2515	10551150	5389	1323	OTHER PROF SRVS	52	4Prof	192	204	204	211	214	214	214	214	214	214				
2516	10551150	5389	1329	OTHER PROF SRVS	52	4Prof	903	949	949	979	996	996	996	996	996	996				
2517	10551153	5389	1370	OTHER PROF SRVS	52	4Prof	3,324	3,634	3,634	3,749	3,814	3,814	3,814	3,814	3,814	3,814				
2518	10551150	5389	1330	OTHER PROF SRVS	52	4Prof	22	-	-	30	31	31	31	31	31	31				
2519	10551150	5389	1335	OTHER PROF SRVS	52	4Prof	205	190	190	196	199	199	199	199	199	199				
2520	10551150	5389	1336	OTHER PROF SRVS	52	4Prof	68	73	73	75	77	77	77	77	77	77				
2521	10551150	5389	1334	OTHER PROF SRVS	52	4Prof	287	292	292	301	306	306	306	306	306	306				
2522	10551153	5389	1371	OTHER PROF SRVS	52	4Prof	44	-	-	-	-	-	-	-	-	-				
2523	10551151	5389	1350	OTHER PROF SRVS	52	4Prof	438	467	467	482	490	490	490	490	490	490				
2524	10551152	5389	1360	OTHER PROF SRVS	52	4Prof	1,437	1,518	708	1,566	1,593	1,593	1,593	1,593	1,593	1,593				
2525	10551152	5370	13603	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	-	-	-	146	-	-	-	-	-	-				
2526	10551150	5370	13271	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	224	100	100	350	-	-	-	-	-	-				
2527	10551150	5370	13272	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	75	750	750	1,750	715	715	715	715	715	715				
2528	10551150	5370	1327	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	672	465	465	584	477	477	477	477	477	477				
2529	10551150	5370	1323	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	58	72	72	72	74	74	74	74	74	74				
2530	10551150	5370	1320	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	216	222	222	282	324	324	324	324	324	324				
2531	10551150	5370	1324	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	827	350	350	511	360	360	360	360	360	360				
2532	10551150	5370	1321	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	222	221	221	425	254	254	254	254	254	254				
2533	10551101	5370	1300	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	2	295	295	120	295	295	295	295	295	295				
2534	10551151	5370	1353	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	-	500	-	-	-	-	-	-	-	-				
2535	10551150	5370	1330	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	100	100	100	101	50	50	50	50	50	50				
2536	10551150	5370	1334	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	146	50	50	53	50	50	50	50	50	50				
2537	10551152	5370	13601	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	415	-	-	-	-	-	-	-	-	-				
2538	10551150	5370	1335	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	1	10	10	34	25	25	25	25	25	25				
2539	10551152	5370	1362	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	-	-	-	-	100	100	100	100	100	100				
2540	10551150	5370	1336	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	27	200	200	200	200	200	200	200	200	200				
2541	10551150	5370	1329	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	40	50	50	170	50	50	50	50	50	50				
2542	10551152	5370	13602	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	287	-	-	-	150	150	150	150	150	150				
2543	10551151	5370	1352	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	-	-	-	-	500	500	500	500	500	500				
2544	10551152	5370	1360	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	563	675	475	562	-	-	-	-	-	-				
2545	10551151	5370	1350	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	501	-	-	90	200	200	200	200	200	200				
2546	10551154	5370	1390	ADVERTISING/EMPL.RECONGNITION	52	5OSiv	671	750	1,100	1,500	1,100	1,100	1,100	1,100	1,100	1,100				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted					
2547	10551153	5370	1370	ADVERTISING/EMPL.RECOGNITION	52	50Siv	435	291	466	781	466	466	466	466	466					
2548	10551150	5392	1324	LAUNDRY AND DRY CLEANING	52	50Siv	-	256	256	50	262	262	262	262	262					
2549	10551150	5392	1320	LAUNDRY AND DRY CLEANING	52	50Siv	493	564	564	564	578	578	578	578	578					
2550	10551152	5392	13602	LAUNDRY AND DRY CLEANING	52	50Siv	-	25	-	10	25	25	25	25	25					
2551	10551153	5392	1370	LAUNDRY AND DRY CLEANING	52	50Siv	26	150	150	82	100	100	100	100	100					
2552	10551150	5392	1334	LAUNDRY AND DRY CLEANING	52	50Siv	-	-	-	25	25	25	25	25	25					
2553	10551150	5393	1321	TEMPORARY HELP SERVICES	52	50Siv	2,051	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000					
2554	10551150	5393	1324	TEMPORARY HELP SERVICES	52	50Siv	1,468	1,500	2,000	2,000	3,000	3,000	3,000	3,000	3,000					
2555	10551150	5393	1320	TEMPORARY HELP SERVICES	52	50Siv	1,050	1,500	1,500	1,993	2,500	2,500	2,500	2,500	2,500					
2556	10551101	5393	1300	TEMPORARY HELP SERVICES	52	50Siv	12	1,110	1,110	1,110	1,000	1,000	1,000	1,000	1,000					
2557	10551150	5393	1323	TEMPORARY HELP SERVICES	52	50Siv	150	558	558	558	560	560	560	560	560					
2558	10551150	5393	1327	TEMPORARY HELP SERVICES	52	50Siv	1,500	2,500	2,500	3,284	3,400	3,400	3,400	3,400	3,400					
2559	10551151	5393	1353	TEMPORARY HELP SERVICES	52	50Siv	5,880	4,197	-	-	-	-	-	-	-					
2560	10551151	5393	13503	TEMPORARY HELP SERVICES	52	50Siv	338	-	2,761	4,108	-	-	-	-	-					
2561	10551150	5393	1336	TEMPORARY HELP SERVICES	52	50Siv	1,010	2,000	2,000	2,000	2,050	2,050	2,050	2,050	2,050					
2562	10551151	5393	1350	TEMPORARY HELP SERVICES	52	50Siv	-	1,400	1,400	1,186	1,000	1,000	1,000	1,000	1,000					
2563	10551152	5393	1360	TEMPORARY HELP SERVICES	52	50Siv	-	1,500	-	-	-	-	-	-	-					
2564	10551151	5393	13501	TEMPORARY HELP SERVICES	52	50Siv	176	2,000	2,000	6,900	-	-	-	-	-					
2565	10551153	5393	1370	TEMPORARY HELP SERVICES	52	50Siv	1,927	1,800	3,300	3,300	5,000	5,000	5,000	5,000	5,000					
2566	10551150	5393	1329	TEMPORARY HELP SERVICES	52	50Siv	2,252	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000					
2567	10551150	5491	1324	DUES AND MEMBERSHIPS	52	50Siv	297	383	383	383	392	392	392	392	392					
2568	10551150	5491	1320	DUES AND MEMBERSHIPS	52	50Siv	174	467	467	467	467	467	467	467	467					
2569	10551101	5491	1300	DUES AND MEMBERSHIPS	52	50Siv	559	1,355	1,355	30	1,936	1,936	1,936	1,936	1,936					
2570	10551150	5491	1323	DUES AND MEMBERSHIPS	52	50Siv	15	36	36	36	37	37	37	37	37					
2571	10551150	5491	1321	DUES AND MEMBERSHIPS	52	50Siv	85	83	83	83	85	85	85	85	85					
2572	10551150	5491	1327	DUES AND MEMBERSHIPS	52	50Siv	630	832	832	729	808	808	808	808	808					
2573	10551152	5491	1360	DUES AND MEMBERSHIPS	52	50Siv	4	105	59	66	59	59	59	59	59					
2574	10551153	5491	1370	DUES AND MEMBERSHIPS	52	50Siv	604	795	795	563	843	843	843	843	843					
2575	10551150	5491	1329	DUES AND MEMBERSHIPS	52	50Siv	71	67	67	67	70	70	70	70	70					
2576	10551151	5491	1350	DUES AND MEMBERSHIPS	52	50Siv	15	57	57	39	57	57	57	57	57					
2577	10551150	5491	1337	DUES AND MEMBERSHIPS	52	50Siv	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					
2578	10551154	5491	1390	DUES AND MEMBERSHIPS	52	50Siv	767	1,340	1,340	907	1,000	1,000	1,000	1,000	1,000					
2579	10551150	5491	1330	DUES AND MEMBERSHIPS	52	50Siv	1	1	1	1	1	1	1	1	1					
2580	10551150	5491	1335	DUES AND MEMBERSHIPS	52	50Siv	15	13	13	13	13	13	13	13	13					
2581	10551150	5491	1334	DUES AND MEMBERSHIPS	52	50Siv	10	21	21	21	21	21	21	21	21					
2582	10551152	5491	13602	DUES AND MEMBERSHIPS	52	50Siv	56	-	-	-	-	-	-	-	-					
2583	10551151	5491	13503	DUES AND MEMBERSHIPS	52	50Siv	-	-	15	15	-	-	-	-	-					
2584	10551150	5491	1336	DUES AND MEMBERSHIPS	52	50Siv	6	6	6	7	7	7	7	7	7					
2585	10551151	5491	1352	DUES AND MEMBERSHIPS	52	50Siv	-	-	-	-	-	-	-	-	-					
2586	10551153	5491	1371	DUES AND MEMBERSHIPS	52	50Siv	0	-	-	-	-	-	-	-	-					
2587	10551101	5492	1300	UNCOLLECTIBLE ACCOUNTS	52	50Siv	320	-	-	260	-	-	-	-	-					
2588	10551150	5398	1327	TRANSPORTATION	52	6Tran	159	43	43	168	310	310	310	310	310					
2589	10551150	5398	1329	TRANSPORTATION	52	6Tran	-	50	50	-	-	-	-	-	-					
2590	10551150	5398	1336	TRANSPORTATION	52	6Tran	9	50	50	-	-	-	-	-	-					
2591	10551153	5398	1370	TRANSPORTATION	52	6Tran	63	100	100	-	-	-	-	-	-					
2592	10551150	5398	1330	TRANSPORTATION	52	6Tran	16	29	29	-	-	-	-	-	-					
2593	10551151	5397	13502	PUBLIC ASSISTANCE INCENTIVES	52	7PA	-	-	-	-	-	-	-	-	-					
2594	10551150	5397	1323	PUBLIC ASSISTANCE INCENTIVES	52	7PA	105	111	111	108	123	123	123	123	123					
2595	10551150	5397	13271	PUBLIC ASSISTANCE INCENTIVES	52	7PA	255	200	200	200	200	200	200	200	200					
2596	10551150	5397	1327	PUBLIC ASSISTANCE INCENTIVES	52	7PA	834	817	817	617	617	617	617	617	617					
2597	10551150	5397	1321	PUBLIC ASSISTANCE INCENTIVES	52	7PA	559	441	441	441	441	441	441	441	441					
2598	10551150	5397	1324	PUBLIC ASSISTANCE INCENTIVES	52	7PA	400	400	400	400	444	444	444	444	444					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2599	10551150	5397	13272	PUBLIC ASSISTANCE INCENTIVES	52	7PA	424	900	900	2,900	600	600	600							
2600	10551152	5397	13602	PUBLIC ASSISTANCE INCENTIVES	52	7PA	-	500	175	175	200	200	200							
2601	10551152	5397	13601	PUBLIC ASSISTANCE INCENTIVES	52	7PA	313	-	314	314	361	361	361							
2602	10551150	5397	1334	PUBLIC ASSISTANCE INCENTIVES	52	7PA	824	800	800	800	920	920	920							
2603	10551152	5397	1360	PUBLIC ASSISTANCE INCENTIVES	52	7PA	181	-	-	-	-	-	-							
2604	10551151	5397	1329	PUBLIC ASSISTANCE INCENTIVES	52	7PA	628	750	3,522	3,522	-	-	-							
2605	10551150	5397	1353	PUBLIC ASSISTANCE INCENTIVES	52	7PA	923	1,000	1,000	300	1,000	1,000	1,000							
2606	10551153	5397	1370	PUBLIC ASSISTANCE INCENTIVES	52	7PA	41	416	416	100	200	200	200							
2607	10551151	5397	13503	PUBLIC ASSISTANCE INCENTIVES	52	7PA	2,130	-	2,000	1,500	-	-	-							
2608	10551151	5397	13541	PUBLIC ASSISTANCE INCENTIVES	52	7PA	603	-	-	160	-	-	-							
2609	10551150	5397	1335	PUBLIC ASSISTANCE INCENTIVES	52	7PA	424	1,000	1,000	1,000	1,000	1,000	1,000							
2610	10551150	5410	1325	RENTAL OF REAL PROPERTY	52	8Rent	12,039	12,293	12,293	12,181	12,285	12,285	12,285							
2611	10551101	5410	1300	RENTAL OF REAL PROPERTY	52	8Rent	1,861	11,215	11,215	1,900	1,917	1,917	1,917							
2612	10551150	5410	1327	RENTAL OF REAL PROPERTY	52	8Rent	19,415	19,825	19,825	20,000	20,175	20,175	20,175							
2613	10551150	5410	1324	RENTAL OF REAL PROPERTY	52	8Rent	15,651	15,981	15,981	15,981	16,230	16,230	16,230							
2614	10551150	5410	1323	RENTAL OF REAL PROPERTY	52	8Rent	1,532	1,565	1,565	1,565	1,578	1,578	1,578							
2615	10551150	5410	1321	RENTAL OF REAL PROPERTY	52	8Rent	5,144	5,253	5,253	5,253	5,298	5,298	5,298							
2616	10551150	5410	1335	RENTAL OF REAL PROPERTY	52	8Rent	1,642	1,676	1,676	1,453	1,466	1,466	1,466							
2617	10551153	5410	1371	RENTAL OF REAL PROPERTY	52	8Rent	1,642	-	-	-	-	-	-							
2618	10551150	5410	1336	RENTAL OF REAL PROPERTY	52	8Rent	547	559	559	559	564	564	564							
2619	10551154	5410	1390	RENTAL OF REAL PROPERTY	52	8Rent	-	-	100	200	300	300	300							
2620	10551152	5410	1360	RENTAL OF REAL PROPERTY	52	8Rent	11,492	11,734	11,734	12,591	11,722	11,722	11,722							
2621	10551150	5410	1330	RENTAL OF REAL PROPERTY	52	8Rent	175	179	179	179	226	226	226							
2622	10551150	5410	1334	RENTAL OF REAL PROPERTY	52	8Rent	2,298	2,347	2,347	2,235	2,254	2,254	2,254							
2623	10551153	5410	1370	RENTAL OF REAL PROPERTY	52	8Rent	25,282	27,492	27,492	27,830	28,065	28,065	28,065							
2624	10551150	5410	1329	RENTAL OF REAL PROPERTY	52	8Rent	7,223	7,376	7,376	7,376	7,327	7,327	7,327							
2625	10551151	5410	1350	RENTAL OF REAL PROPERTY	52	8Rent	3,502	3,576	3,576	3,576	3,665	3,665	3,665							
2626	10551150	5430	1337	RENTAL OF EQUIPMENT	52	8Rent	-	-	-	9	-	-	-							
2627	10551150	5430	1321	RENTAL OF EQUIPMENT	52	8Rent	457	368	368	293	374	374	374							
2628	10551150	5430	1324	RENTAL OF EQUIPMENT	52	8Rent	392	970	970	887	970	970	970							
2629	10551150	5430	1323	RENTAL OF EQUIPMENT	52	8Rent	216	416	416	288	426	426	426							
2630	10551101	5430	1300	RENTAL OF EQUIPMENT	52	8Rent	2,797	3,040	3,040	2,604	2,670	2,670	2,670							
2631	10551150	5430	1320	RENTAL OF EQUIPMENT	52	8Rent	892	907	907	907	909	909	909							
2632	10551150	5430	1327	RENTAL OF EQUIPMENT	52	8Rent	736	853	853	834	900	900	900							
2633	10551150	5430	1330	RENTAL OF EQUIPMENT	52	8Rent	189	75	75	215	79	79	79							
2634	10551154	5430	1390	RENTAL OF EQUIPMENT	52	8Rent	1,463	1,600	1,600	1,600	1,620	1,620	1,620							
2635	10551150	5430	1329	RENTAL OF EQUIPMENT	52	8Rent	498	792	792	792	-	-	-							
2636	10551153	5430	1370	RENTAL OF EQUIPMENT	52	8Rent	550	2,189	2,189	1,000	2,283	2,283	2,283							
2637	10551150	5430	1334	RENTAL OF EQUIPMENT	52	8Rent	170	72	95	99	102	102	102							
2638	10551151	5430	1350	RENTAL OF EQUIPMENT	52	8Rent	353	698	698	698	698	698	698							
2639	10551152	5430	1360	RENTAL OF EQUIPMENT	52	8Rent	157	470	257	258	259	259	259							
2640	10551153	5430	1371	RENTAL OF EQUIPMENT	52	8Rent	412	-	-	-	-	-	-							
2641	10551150	5430	1336	RENTAL OF EQUIPMENT	52	8Rent	268	222	222	222	222	222	222							
2642	10551150	5430	1335	RENTAL OF EQUIPMENT	52	8Rent	268	236	236	400	400	400	400							
2643	10551101	5450	1300	INSURANCE AND BONDING	52	9Insr	307	624	624	379	585	585	585							
2644	10551150	5450	13271	INSURANCE AND BONDING	52	9Insr	-	477	477	-	-	-	-							
2645	10551150	5450	1324	INSURANCE AND BONDING	52	9Insr	4,521	5,285	4,037	5,007	4,957	4,957	4,957							
2646	10551150	5450	1327	INSURANCE AND BONDING	52	9Insr	4,739	6,093	4,335	5,378	6,161	6,161	6,161							
2647	10551150	5450	1320	INSURANCE AND BONDING	52	9Insr	3,947	4,001	3,431	4,255	3,752	3,752	3,752							
2648	10551150	5450	1323	INSURANCE AND BONDING	52	9Insr	243	514	514	301	482	482	482							
2649	10551150	5450	1321	INSURANCE AND BONDING	52	9Insr	3,938	1,725	3,180	3,944	1,618	1,618	1,618							
2650	10551153	5450	1370	INSURANCE AND BONDING	52	9Insr	6,050	9,139	5,858	7,266	8,571	8,571	8,571							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
2651	10551150	5450	1329	INSURANCE AND BONDING	52	9Insr	1,147	2,386	2,386	1,397	2,237	2,237	2,237	2,237	2,237	2,237				
2652	10551151	5450	1350	INSURANCE AND BONDING	52	9Insr	556	1,175	1,175	688	1,101	1,101	1,101	1,101	1,101	1,101				
2653	10551150	5450	1336	INSURANCE AND BONDING	52	9Insr	87	184	184	107	172	172	172	172	172	172				
2654	10551154	5450	1390	INSURANCE AND BONDING	52	9Insr	12,012	14,239	14,239	14,393	14,461	14,461	14,461	14,461	14,461	14,461				
2655	10551150	5450	1334	INSURANCE AND BONDING	52	9Insr	1,722	734	1,375	1,705	688	688	688	688	688	688				
2656	10551153	5450	1371	INSURANCE AND BONDING	52	9Insr	261	-	-	-	-	-	-	-	-	-				
2657	10551152	5450	1360	INSURANCE AND BONDING	52	9Insr	3,182	3,817	3,817	3,510	3,580	3,580	3,580	3,580	3,580	3,580				
2658	10551150	5450	1335	INSURANCE AND BONDING	52	9Insr	261	477	477	279	447	447	447	447	447	447				
2659	10551150	5450	1330	INSURANCE AND BONDING	52	9Insr	-	74	74	43	69	69	69	69	69	69				
2660					52		1,082,592	1,223,333	1,352,363	1,384,066	1,454,513	1,447,476	1,447,476	1,447,476	1,447,476	1,447,476				
2661	10551150	5510	13272	OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	-	-	12,000	-	-	-	-	-	-	-				
2662	10551150	5540	1329	VEHICLES	55	2Veh	12,868	-	-	-	-	-	-	-	-	-				
2663	10551154	5540	1390	VEHICLES	55	2Veh	-	31,000	31,000	26,362	34,400	11,800	34,400	11,800	11,800	11,800				
2664	10551153	5550	1370	OTHER EQUIPMENT	55	50HEq	5,300	-	-	-	-	-	-	-	-	-				
2665	10551150	5550	1334	OTHER EQUIPMENT	55	50HEq	9,526	-	-	-	5,100	5,100	5,100	5,100	5,100	5,100				
2666	10551152	5580	13601	BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	-	1,719	10,992	-	-	-	-	-	-				
2667					55		27,694	31,000	44,719	37,354	39,500	16,900	39,500	16,900	16,900	16,900				
2668	10551154	5730	1390	INST FING PRINCIPAL	57	1Prin	991	992	992	992	992	992	992	992	992	992				
2669	10551154	5731	1390	INST FING INTEREST	57	2Int	1,439	1,420	1,420	1,420	1,400	1,400	1,400	1,400	1,400	1,400				
2670	10551154	57311	1390	COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(64)	(92)	(92)	(92)	(92)	(92)	(92)				
2671	10551154	5732	1390	INST FING SERVICE CHARGES	57	3Othr	20	-	-	-	-	-	-	-	-	-				
2672					57		2,451	2,412	2,412	2,348	2,300	2,300	2,300	2,300	2,300	2,300				
2673							5,689,220	6,250,692	6,593,521	6,492,637	7,106,232	7,026,074	7,106,232	7,026,074	7,026,074	7,026,074				
2674	511						2,256,552	2,676,430	2,899,053	2,806,351	3,380,737	3,300,579	3,380,737	3,300,579	3,300,579	3,300,579				
2675																				
2676	10452000	4291		ABC5 PER BOTTLE-MONROE RIG-LSR	42	200	(16,183)	(16,000)	(16,000)	(17,000)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)	(17,500)				
2677	10452000	4292		ABC5 PER BOTTLE-WAXHAW RIG-LSR	42	200	(2,819)	(3,000)	(3,000)	(2,600)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)				
2678					42		(19,001)	(19,000)	(19,000)	(19,600)	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)				
2679	10452000	4860		MISC REVENUE-RENT INCOME	48	481	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)				
2680					48		(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)				
2681					48		(352,001)	(352,000)	(352,000)	(352,600)	(353,500)	(353,500)	(353,500)	(353,500)	(353,500)	(353,500)				
2682	10552000	5410		RENTAL OF REAL PROPERTY	52	8Rent	101,028	111,759	111,759	103,160	104,043	104,043	104,043	104,043	104,043	104,043				
2683					52		101,028	111,759	111,759	103,160	104,043	104,043	104,043	104,043	104,043	104,043				
2684	10552000	5698		PAYMENTS TO AGENCIES-5CENTS/B	56	2Othr	19,001	19,000	19,000	19,600	20,500	20,500	20,500	20,500	20,500	20,500				
2685	10552000	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	518,801	518,802	518,802	518,802	518,802	518,802	518,802	518,802	518,802	518,802				
2686					56		537,803	537,802	537,802	538,402	539,302	539,302	539,302	539,302	539,302	539,302				
2687					56		638,830	649,561	649,561	641,562	643,345	643,345	643,345	643,345	643,345	643,345				
2688	520						286,829	297,561	297,561	288,962	289,845	289,845	289,845	289,845	289,845	289,845				
2689																				
2690	10453105	4301	1480	FED GRANT-FOR FOOD & NUTRITION	43		(4,059)	(7,406)	(7,406)	(6,713)	(7,934)	(7,934)	(7,934)	(7,934)	(7,934)	(7,934)				
2691	10453160	4332	1505	FED GRANT-FOR INDEPEND LIVING	43		(7,372)	(2,355)	(2,355)	(2,944)	(3,386)	(3,386)	(3,386)	(3,386)	(3,386)	(3,386)				
2692	10453160	4333	1501	FED GRANT-TITLE III FOR AGING	43		(18,178)	(17,270)	(17,270)	(17,270)	(17,270)	(17,270)	(17,270)	(17,270)	(17,270)	(17,270)				
2693	10453160	4334	1503	FED GRANT-FOR ADULT DAY CARE	43		(44,239)	(55,763)	(55,763)	(55,763)	(47,508)	(47,508)	(47,508)	(47,508)	(47,508)	(47,508)				
2694	10453160	4339	1501	FED GRANT-HOME & COMM CARE BG	43		(54,608)	(51,880)	(51,880)	(51,880)	(51,880)	(51,880)	(51,880)	(51,880)	(51,880)	(51,880)				
2695	10453160	4339	1503	FED GRANT-HOME & COMM CARE BG	43		(62,528)	(15,672)	(15,672)	(60,564)	(59,958)	(59,958)	(59,958)	(59,958)	(59,958)	(59,958)				
2696	10453160	4340	1509	FED GRANT-LOW INCOME EA BG	43		(182,741)	(103,343)	(171,334)	(171,334)	(123,724)	(123,724)	(123,724)	(123,724)	(123,724)	(123,724)				
2697	10453160	4342	1510	FED GRANT-SS BLOCK GRANT (XX)	43		(13,767)	(13,260)	(13,260)	(13,260)	(13,900)	(13,900)	(13,900)	(13,900)	(13,900)	(13,900)				
2698	10453160	4342	1501	FED GRANT-BLOCK GRANT-IHA	43		(129,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)				
2699	10453101	4342	1450	FED GRANT-BLOCK GRANT	43		(4,642,548)	(5,010,958)	(5,010,958)	(4,810,000)	(5,192,837)	(5,192,837)	(5,192,837)	(5,192,837)	(5,192,837)	(5,192,837)				
2700	10453101	43421	1450	FEDERAL GRANT-IVE W EXCESS	43		-	-	-	(18,000)	(23,379)	(23,379)	(23,379)	(23,379)	(23,379)	(23,379)				
2701	10453161	4343	1531	FED GRANT-FOR CHILD WELFARE	43		(3,420,143)	-	-	-	-	-	-	-	-	-				
2702	10453160	4344	1501	FED GRANT-BG-ADULT CARE HOME C	43		(40,771)	(28,609)	(28,609)	(38,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted					
2703	10453101	4350	1450	FED GRANT-RESTITUTION-FS	43		(5,290)	(5,000)	(5,000)	(3,200)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)					
2704	10453160	4379	1506	FED GRANT-FOR AFDC FOSTER CARE	43		(62,929)	(80,000)	(80,000)	(96,625)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)					
2705	10453160	4379	1504	FED GRANT-FOR AFDC FOSTER CARE	43		(96,845)	(99,897)	(99,897)	(114,618)	(118,671)	(118,671)	(118,671)	(118,671)	(118,671)					
2706	10453160	4380	1504	FED GRANT-FC IV-E REINVESTMENT	43		-	-	-	(17,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)					
2707	10453160	4380	1506	FED GRANT-FOSTER CARE THIV-E	43		(39,653)	(36,000)	(36,000)	(42,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)					
2708	10453101	4395	1450	FED GRANT-FOR SERVICES	43		(16,404)	(16,404)	(16,404)	(16,892)	(18,040)	(18,040)	(18,040)	(18,040)	(18,040)					
2709	10453160	4432	1505	ST GRANT-BLOCK GRANT-1571	43		(1,843)	(589)	(589)	(736)	(846)	(846)	(846)	(846)	(846)					
2710	10453160	4432	1503	ST GRANT-BLOCK GRANT	43		(32,415)	(32,415)	(32,415)	(32,415)	(27,617)	(27,617)	(27,617)	(27,617)	(27,617)					
2711	10453160	4442	1510	ST GRANT-MAIN BLOCK GRANT	43		(1,919)	(1,850)	(1,850)	(1,850)	(1,940)	(1,940)	(1,940)	(1,940)	(1,940)					
2712	10453101	4442	1450	ST GRANT-MAIN BG-1571 REIMB	43		(414,559)	(610,172)	(610,172)	(458,000)	(574,514)	(560,197)	(560,197)	(560,197)	(560,197)					
2713	10453160	4442	1514	STATE GRANT-IVE WEXCESS	43		(2,799)	(2,800)	(13,301)	(13,301)	(13,301)	(13,301)	(13,301)	(13,301)	(13,301)					
2714	10453160	4442	1514	ENERGY NEIGHBOR-STATE	43		-	(2,347)	(2,347)	(500)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)					
2715	10453161	4443	1531	ST GRANT-FOR CHILD WELFARE	43		(1,200,001)	(3,752,982)	(5,063,763)	(5,063,763)	(3,907,293)	(3,907,293)	(3,907,293)	(3,907,293)	(3,907,293)					
2716	10453160	4444	1505	ST GRANT - LINKS - SPECIAL	43		(619)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)					
2717	10453160	4444	1501	ST GRANT-1571-ADULT CARE HOME	43		(20,385)	(16,100)	(16,100)	(20,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)					
2718	10453160	4444	1509	ST GRANT-CIP DISASTER FUND	43		-	-	(38,629)	(38,629)	-	-	-	-	-					
2719	10453160	4444	1450	ST GRANT-NCFAS	43		-	(47,608)	(47,608)	(6,718)	(800)	(800)	(800)	(800)	(800)					
2720	10453101	4445	1450	ST GRANT-PROG INTEGRITY-INCEN	43		(2,347)	(800)	(800)	(800)	(1,044,916)	(1,044,916)	(1,044,916)	(1,044,916)	(1,044,916)					
2721	10453161	4447	1531	ST GRANT-SMART START	43		(986,400)	(984,255)	(984,255)	(984,255)	(500)	(500)	(500)	(500)	(500)					
2722	10453160	4449	1505	ST GRANT-NC EDUC & TRAIN VCHR	43		-	(500)	(500)	(250)	(79,236)	(79,236)	(79,236)	(79,236)	(79,236)					
2723	10453160	4449	1505	ST GRANT-STATE AID TO CO S	43		(72,633)	(79,236)	(79,236)	(79,236)	(57,000)	(57,000)	(57,000)	(57,000)	(57,000)					
2724	10453101	4458	1450	ST GRANT-FOSTER CARE STATE	43		(71,257)	(61,185)	(61,185)	(57,309)	(59,336)	(59,336)	(59,336)	(59,336)	(59,336)					
2725	10453160	4478	1504	ST GRANT-BG-IV E WAIVER	43		(48,422)	(25,000)	(25,000)	(19,500)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)					
2726	10453160	4479	1504	ST GRANT-FOSTER CARE-IV E	43		(12,231)	(33,303)	(33,303)	-	-	-	-	-	-					
2727	10453160	4480	1506	ST GRANT-HCC BLOCK GRANT	43		-	(11,322,305)	(12,797,815)	(12,497,179)	(11,814,776)	(11,729,422)	(11,729,422)	(11,729,422)	(11,729,422)					
2728	10453160	4497	1503	DEPT SERVICE CHARGES	43		(11,709,860)	(6,500)	(6,500)	(10,000)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)					
2729	10453160	4510	1506	DEPT SERVICE CHARGES	45	451	(10,784)	-	-	-	-	-	-	-	-					
2730	10453161	4510	1533	DEPT SERVICE CHARGES	45	451	(1,063)	(1,500)	(1,500)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)					
2731	10453161	4510	1503	DEPT SERVICE CHARGES	45	451	(1,935)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)					
2732	10453160	4510	1450	DEPT SERVICE CHARGES-ADOPT FEE	45	451	(2,750)	-	-	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)	(2,700)					
2733	10453101	4510	1450	DEPT SERVICE CHARGES	45	451	-	(15,000)	(15,000)	(5,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)					
2734	10453160	4510	1504	DEPT SERVICE CHARGES	45	451	-	(45,000)	(45,000)	(50,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)					
2735	10453160	4511	1501	MEDICAID AT RISK	45	451	-	(48,000)	(48,000)	(54,000)	(59,000)	(59,000)	(59,000)	(59,000)	(59,000)					
2736	10453101	4522	1450	DEPT SERV CHGS - HEALTH CHOICE	45	451	(47,750)	-	-	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)					
2737	10453160	4530	1508	DEPT SRV CHRGS-ST REIMB	45	451	(47,263)	(295,156)	(295,156)	(295,156)	(317,156)	(317,156)	(317,156)	(317,156)	(317,156)					
2738	10453101	4531	1450	DEPT SRV CHRGS-ST REIMB-MEDICD	45	451	-	(129,000)	(129,000)	(129,000)	(129,000)	(129,000)	(129,000)	(129,000)	(129,000)					
2739	10453160	4531	1502	DEPT SRV CHRGS-ST REIMB-MEDICD	45	451	(260,844)	(129,000)	(129,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)					
2740	10453101	4532	1450	DEPT SRV CHRGS-ST REIMB-TRANSP	45	451	(109,689)	(48,764)	(48,764)	(48,764)	(48,764)	(48,764)	(48,764)	(48,764)	(48,764)					
2741	10453160	4533	1506	DEPT SRV CHRGS-ST REIMB-CHLDS	45	451	(129,689)	(47,156)	(47,156)	(302)	-	-	-	-	-					
2742	10453101	4535	1450	DEPT SRV CHRGS-AGENCY REIMB	45	451	(48,764)	-	-	(75)	-	-	-	-	-					
2743	10453101	4540	1450	DEPT SERVICE CHARGES-RESTITUTN	45	451	-	-	-	(3,153)	-	-	-	-	-					
2744	10453160	4540	1510	DEPT SRV CHRGS-RESTITUTION	45	451	(75)	-	-	(557,048)	(607,812)	(607,812)	(607,812)	(607,812)	(607,812)					
2745	10453101	4570	1450	DEPT SRV CHRGS-CONCESSIONS	45	451	(3,153)	-	-	-	-	-	-	-	-					
2746					45	451	(557,048)	(607,812)	(607,812)	(615,200)	(628,856)	(628,856)	(628,856)	(628,856)	(628,856)					
2747	10453101	4840	1452	MISC REVENUE-CONTR/DONATIONS	48	481	-	-	-	(28,079)	-	-	-	-	-					
2748	10453101	4840	1451	MISC REVENUE-CONTR/DONATIONS	48	481	(6,313)	(5,000)	(5,000)	(4,757)	(4,260)	(4,260)	(4,260)	(4,260)	(4,260)					
2749	10453101	4892	1450	MISC REVENUE-NSF CHECK FEE	48	481	(20)	-	-	(20)	-	-	-	-	-					
2750					48		(6,333)	(5,000)	(5,000)	(32,856)	(4,260)	(4,260)	(4,260)	(4,260)	(4,260)					
2751		4					(12,273,241)	(11,935,117)	(13,410,627)	(13,145,235)	(12,447,892)	(12,362,538)	(12,362,538)	(12,362,538)	(12,362,538)					
2752	10553160	5121	1510	SALARIES & WAGES	51	1Sal	114,985	119,038	123,118	109,739	123,554	123,554	123,554	123,554	123,554					
2753	10553160	5121	1501	SALARIES & WAGES	51	1Sal	314,531	314,309	325,406	332,500	335,996	335,996	335,996	335,996	335,996					
2754	10553160	5121	1502	SALARIES & WAGES	51	1Sal	145,269	183,525	190,423	187,285	208,862	208,862	208,862	208,862	208,862					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2755	10553101	5121	1450	SALARIES & WAGES	51	1Sal	5,372,451	5,673,271	5,905,185	5,686,656	6,197,059	6,109,996	6,109,996							
2756	10553160	5122	1502	SALARIES & WAGES-OVERTIME	51	1Sal	-	1,000	1,033	500	1,000	1,000	1,000							
2757	10553101	5122	1450	SALARIES & WAGES-OVERTIME	51	1Sal	10,416	15,000	15,495	15,000	15,000	15,000	15,000							
2758	10553160	5122	1501	SALARIES & WAGES-OVERTIME	51	1Sal	-	2,000	2,066	2,000	2,000	2,000	2,000							
2759	10553160	5122	1510	SALARIES & WAGES-OVERTIME	51	1Sal	7,754	10,000	10,330	10,315	10,000	10,000	10,000							
2760	10553105	5126	1480	SALARIES & WAGES-TEMP AND PART	51	1Sal	-	300	310	-	300	300	300							
2761	10553101	5126	1450	SALARIES & WAGES-TEMP AND PART	51	1Sal	157,062	139,038	142,900	166,720	94,958	100,571	100,571							
2762	10553160	5126	1510	SALARIES & WAGES-TEMP AND PART	51	1Sal	29,140	22,302	23,063	30,861	23,052	23,052	23,052							
2763	10553160	5126	1501	SALARIES & WAGES-TEMP AND PART	51	1Sal	14,881	17,281	17,855	22,572	17,391	17,391	17,391							
2764	10553160	5126	1502	SALARIES & WAGES-TEMP AND PART	51	1Sal	21,234	24,465	24,973	21,685	15,370	15,370	15,370							
2765	10553101	5170	1450	BOARD MEMBER COMPENSATION	51	1Sal	1,680	2,625	2,625	2,525	2,625	2,625	2,625							
2766	10553101	5128	1450	TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,840	4,800	4,800	4,800							
2767	10553101	5132	1450	SEPARATION ALLOWANCE	51	2Ben	76,953	81,399	86,300	126,621	145,360	143,324	143,324							
2768	10553160	5132	1501	SEPARATION ALLOWANCE	51	2Ben	4,497	4,526	4,775	7,399	7,909	7,909	7,909							
2769	10553160	5132	1510	SEPARATION ALLOWANCE	51	2Ben	1,748	1,847	1,945	2,740	3,125	3,125	3,125							
2770	10553160	5132	1502	SEPARATION ALLOWANCE	51	2Ben	2,077	2,641	2,796	4,210	4,911	4,911	4,911							
2771	10553101	5134	1450	401-K SUPP RET PLAN -OTHER	51	2Ben	269,141	284,413	295,578	284,248	310,603	306,251	306,251							
2772	10553160	5134	1502	401-K SUPP RET PLAN -OTHER	51	2Ben	7,264	9,227	9,558	9,367	10,494	10,494	10,494							
2773	10553160	5134	1501	401-K SUPP RET PLAN -OTHER	51	2Ben	15,726	15,815	16,347	16,622	16,900	16,900	16,900							
2774	10553160	5134	1510	401-K SUPP RET PLAN -OTHER	51	2Ben	6,112	6,452	6,662	6,099	6,678	6,678	6,678							
2775	10553160	5181	1510	FICA CONTRIBUTIONS	51	2Ben	11,606	11,578	11,955	11,753	11,980	11,980	11,980							
2776	10553160	5181	1501	FICA CONTRIBUTIONS	51	2Ben	23,987	25,520	26,376	25,762	27,187	27,187	27,187							
2777	10553101	5181	1450	FICA CONTRIBUTIONS	51	2Ben	408,054	446,357	463,731	430,408	484,735	476,825	476,825							
2778	10553105	5181	1480	FICA CONTRIBUTIONS	51	2Ben	-	23	24	-	23	23	23							
2779	10553160	5181	1502	FICA CONTRIBUTIONS	51	2Ben	12,280	15,988	16,531	15,533	17,230	17,230	17,230							
2780	10553160	5182	1501	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	15,381	15,468	15,989	16,257	16,528	16,528	16,528							
2781	10553160	5182	1510	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	5,978	6,310	6,516	5,966	6,531	6,531	6,531							
2782	10553101	5182	1450	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	263,218	278,156	289,075	277,996	303,771	299,513	299,513							
2783	10553160	5182	1502	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	7,104	9,024	9,347	9,156	10,263	10,263	10,263							
2784	10553101	5185	1450	UNEMPLOYMENT CLAIMS	51	2Ben	21,220	-	6,051	6,052	-	-	-							
2785	10553160	5190	1501	LIFE INSURANCE - EMPLOYEES	51	2Ben	554	-	-	583	-	-	-							
2786	10553160	5190	1502	LIFE INSURANCE - EMPLOYEES	51	2Ben	256	-	-	326	-	-	-							
2787	10553160	5190	1510	LIFE INSURANCE - EMPLOYEES	51	2Ben	203	-	-	194	-	-	-							
2788	10553101	5190	1450	LIFE INSURANCE - EMPLOYEES	51	2Ben	9,332	-	-	9,766	-	-	-							
2789	10553160	5183	1501	HEALTH INSURANCE	51	3Ben	62,847	63,600	63,600	68,351	69,984	69,984	69,984							
2790	10553160	5183	1502	HEALTH INSURANCE	51	3Ben	15,668	21,200	21,200	20,245	23,328	23,328	23,328							
2791	10553101	5183	1450	HEALTH INSURANCE	51	3Ben	750,605	874,500	879,681	820,596	1,008,936	991,440	991,440							
2792	10553160	5183	1510	HEALTH INSURANCE	51	3Ben	15,847	26,500	26,500	15,128	29,160	29,160	29,160							
2793	10553101	5184	1450	HEALTH INSURANCE - RETIREES	51	3Ben	128,377	145,290	145,290	178,342	196,176	196,176	196,176							
2794	10553101	5184	1450	HEALTH INSURANCE - RETIREES	51	3Ben	61,104	88,916	88,916	73,318	70,668	70,668	70,668							
2795	10553160	5187	1510	DENTAL INSURANCE	51	3Ben	1,269	1,750	1,750	1,221	1,920	1,920	1,920							
2796	10553160	5187	1501	DENTAL INSURANCE	51	3Ben	4,002	4,200	4,200	4,421	4,608	4,608	4,608							
2797	10553160	5187	1502	DENTAL INSURANCE	51	3Ben	1,003	1,400	1,400	1,357	1,536	1,536	1,536							
2798	10553101	5187	1450	DENTAL INSURANCE	51	3Ben	50,597	57,750	57,750	56,022	66,432	65,280	65,280							
2799	10553101	5188	1450	DENTAL INS - RETIREES UNDER 65	51	3Ben	7,739	9,391	9,391	12,321	13,553	13,553	13,553							
2800					51		8,455,708	9,038,195	9,358,816	9,111,578	9,922,496	9,803,842	9,803,842							
2801	10553160	5211	1510	CLEANING & JANITORIAL SUPPLIES	52	0Supp	2,668	2,500	2,500	2,500	2,588	2,588	2,588							
2802	10553101	5211	1450	CLEANING & JANITORIAL SUPPLIES	52	0Supp	382	650	650	500	650	650	650							
2803	10553160	5212	1501	WEARING APPAREL	52	0Supp	843	1,000	1,000	1,000	1,035	1,035	1,035							
2804	10553101	5212	1450	WEARING APPAREL	52	0Supp	405	500	500	500	500	500	500							
2805	10553101	5220	1452	FOOD AND PROVISIONS	52	0Supp	-	-	-	450	-	-	-							
2806	10553160	5220	1510	FOOD AND PROVISIONS	52	0Supp	16,053	18,000	18,000	18,000	18,630	18,630	18,630							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007		
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Adopted					
2807	10553160	5220	1506	FOOD AND PROVISIONS	52	0Supp	1,188	1,500	1,500	1,500	1,553	1,553	1,553					
2808	10553160	5220	1502	FOOD AND PROVISIONS	52	0Supp	581	539	539	539	558	558	558					
2809	10553101	5220	1450	FOOD AND PROVISIONS	52	0Supp	8,445	9,270	9,270	9,270	9,594	9,594	9,594					
2810	10553160	5220	1501	FOOD AND PROVISIONS	52	0Supp	259	360	360	360	373	373	373					
2811	10553105	5220	1480	FOOD AND PROVISIONS	52	0Supp	1,461	1,400	1,400	1,516	1,500	1,500	1,500					
2812	10553101	5232	1450	AUDIO VISUAL SUPPLIES	52	0Supp	168	840	1,040	1,500	1,076	1,076	1,076					
2813	10553160	5233	1510	PERIODICALS BOOKS & OTHER PUB	52	0Supp	120	350	350	273	362	362	362					
2814	10553101	5233	1450	PERIODICALS BOOKS & OTHER PUB	52	0Supp	2,646	3,100	2,900	2,900	3,002	3,002	3,002					
2815	10553160	5233	1501	PERIODICALS BOOKS & OTHER PUB	52	0Supp	235	300	300	300	311	311	311					
2816	10553160	5233	1502	PERIODICALS BOOKS & OTHER PUB	52	0Supp	238	308	308	308	319	319	319					
2817	10553160	5239	1501	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	1,208	1,545	1,545	1,545	1,600	1,600	1,600					
2818	10553101	5239	1450	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	367	385	385	385	398	398	398					
2819	10553160	5239	1510	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	252	515	515	300	533	533	533					
2820	10553101	5260	1452	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	-	850	-	-	-					
2821	10553105	5260	1480	PRINTING AND OFFICE SUPPLIES	52	0Supp	293	650	650	700	700	700	700					
2822	10553160	5260	1510	PRINTING AND OFFICE SUPPLIES	52	0Supp	546	236	236	236	244	244	244					
2823	10553160	5260	1504	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	-	640	-	-	-					
2824	10553101	5260	1450	PRINTING AND OFFICE SUPPLIES	52	0Supp	206,562	217,552	217,552	210,000	230,171	227,651	227,651					
2825	10553160	5260	1502	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,891	6,052	5,972	3,500	5,057	5,057	5,057					
2826	10553160	5260	1501	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,566	2,100	2,100	2,000	1,449	1,449	1,449					
2827	10553101	5290	1452	TOOLS AND SUPPLIES	52	0Supp	-	-	-	800	-	-	-					
2828	10553101	5290	1450	TOOLS AND SUPPLIES	52	0Supp	3,798	4,000	4,000	4,000	4,140	4,140	4,140					
2829	10553105	5290	1480	TOOLS AND SUPPLIES	52	0Supp	402	341	341	200	340	340	340					
2830	10553160	5290	1501	TOOLS AND SUPPLIES	52	0Supp	170	700	700	450	724	724	724					
2831	10553160	5290	1510	TOOLS AND SUPPLIES	52	0Supp	221	308	308	3,250	3,319	3,319	3,319					
2832	10553101	5299	1450	MISCELLANEOUS	52	0Supp	677	30,000	30,000	200	30,000	30,000	30,000					
2833	10553160	5299	1510	MISCELLANEOUS	52	0Supp	3,259	3,500	3,500	3,500	3,623	3,623	3,623					
2834	10553160	5311	1502	TRAVEL	52	1Trav	4,134	4,300	4,300	4,300	4,429	4,429	4,429					
2835	10553160	5311	1501	TRAVEL	52	1Trav	49,920	43,050	43,050	43,475	44,342	44,342	44,342					
2836	10553101	5311	1450	TRAVEL	52	1Trav	31,728	41,820	41,820	40,000	43,075	43,075	43,075					
2837	10553160	5311	1510	TRAVEL	52	1Trav	227	200	200	200	206	206	206					
2838	10553160	5312	1510	TRAVEL SUBSISTENCE	52	1Trav	-	500	500	250	515	515	515					
2839	10553101	5312	1450	TRAVEL SUBSISTENCE	52	1Trav	17,482	19,988	19,988	19,988	20,588	20,588	20,588					
2840	10553160	5312	1502	TRAVEL SUBSISTENCE	52	1Trav	624	500	500	995	1,025	1,025	1,025					
2841	10553160	5312	1501	TRAVEL SUBSISTENCE	52	1Trav	222	250	250	1,150	1,185	1,185	1,185					
2842	10553160	5395	1510	EDUCATION EXPENSES	52	1Trav	440	663	663	450	683	683	683					
2843	10553101	5395	1450	EDUCATION EXPENSES	52	1Trav	11,461	20,500	20,500	18,500	21,115	21,115	21,115					
2844	10553160	5395	1501	EDUCATION EXPENSES	52	1Trav	1,617	1,315	1,315	1,315	1,354	1,354	1,354					
2845	10553160	5395	1502	EDUCATION EXPENSES	52	1Trav	791	627	627	1,300	1,339	1,339	1,339					
2846	10553160	5321	1510	TELEPHONE AND COMMUNICATIONS	52	2Util	1,725	2,000	2,000	2,000	2,000	2,000	2,000					
2847	10553101	5321	1450	TELEPHONE AND COMMUNICATIONS	52	2Util	50,750	40,280	40,280	40,280	40,280	40,280	40,280					
2848	10553101	5325	1450	POSTAGE	52	2Util	46,079	58,440	58,440	50,000	60,193	60,193	60,193					
2849	10553105	5325	1480	POSTAGE	52	2Util	551	870	870	800	870	870	870					
2850	10553160	5325	1510	POSTAGE	52	2Util	54	50	50	50	52	52	52					
2851	10553101	5330	1452	UTILITIES	52	2Util	-	-	-	1,200	-	-	-					
2852	10553160	5330	1510	UTILITIES	52	2Util	9,727	10,450	10,450	10,450	10,450	10,450	10,450					
2853	10553160	5351	1510	MAINT & REPAIRS-BUILDINGS	52	3Main	2,376	6,000	6,000	3,000	3,075	3,075	3,075					
2854	10553101	5351	1450	MAINT & REPAIRS-BUILDINGS	52	3Main	2,810	13,287	15,852	15,852	13,620	13,620	13,620					
2855	10553160	5352	1502	MAINT & REPAIRS-EQUIPMENT	52	3Main	234	500	780	850	870	870	870					
2856	10553160	5352	1510	MAINT & REPAIRS-EQUIPMENT	52	3Main	853	800	800	800	820	820	820					
2857	10553160	5352	1501	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	525	525	100	538	538	538					
2858	10553101	5352	1450	MAINT & REPAIRS-EQUIPMENT	52	3Main	18,622	26,780	26,780	26,780	27,450	27,450	27,450					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted							
2859	10553101	5353	1450	MAINT & REPAIRS-FUEL GAS	52	3Main	10,171	9,734	9,734	14,590	14,892	14,892	14,892							
2860	10553160	5353	1510	MAINT & REPAIRS-FUEL GAS	52	3Main	1,713	1,688	1,688	2,042	1,596	1,596	1,596							
2861	10553101	5354	1450	MAINT AGREEMNTS-COMP SOFTWARE	52	3Main	23,840	33,000	33,000	25,000	33,825	33,825	33,825							
2862	10553160	5357	1510	MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	-	-	26,946	24,214	24,214	24,214							
2863	10553101	5357	1450	MAINT & REPAIRS-K CORP ALLOC	52	3Main	132,396	133,165	235,399	235,399	269,693	269,693	269,693							
2864	10553101	5358	1450	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	3,437	7,803	7,803	6,111	5,200	5,200	5,200							
2865	10553160	5358	1510	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	6,492	3,003	3,003	4,193	5,100	5,100	5,100							
2866	10553101	5381	1450	PROFESSIONAL SERVICES	52	4Prof	721,321	855,318	840,858	800,000	977,722	899,879	899,879							
2867	10553160	5381	1502	PROFESSIONAL SERVICES	52	4Prof	108	175	175	112	115	115	115							
2868	10553160	5381	1501	PROFESSIONAL SERVICES	52	4Prof	309	450	450	500	513	513	513							
2869	10553160	5381	1508	PROFESSIONAL SERVICES	52	4Prof	16,460	18,450	18,450	18,450	18,911	18,911	18,911							
2870	10553160	5381	1506	PROFESSIONAL SERVICES	52	4Prof	374	1,000	1,000	1,090	1,025	1,025	1,025							
2871	10553160	5381	1504	PROFESSIONAL SERVICES	52	4Prof	113,710	189,776	204,236	204,236	209,342	209,342	209,342							
2872	10553160	5381	1510	PROFESSIONAL SERVICES	52	4Prof	65	225	225	56	57	57	57							
2873	10553160	5381	1503	PROFESSIONAL SERVICES	52	4Prof	31	100	100	100	100	100	100							
2874	10553101	5382	1450	LEGAL SERVICES	52	4Prof	94,696	92,250	92,250	129,542	132,781	132,781	132,781							
2875	10553160	5383	1512	MEDICAL SERVICES	52	4Prof	211	1,000	1,000	800	1,025	1,025	1,025							
2876	10553160	5383	1506	MEDICAL SERVICES	52	4Prof	11,213	11,500	11,500	11,500	11,788	11,788	11,788							
2877	10553101	5383	1450	MEDICAL SERVICES	52	4Prof	360	1,500	1,500	1,800	1,845	1,845	1,845							
2878	10553160	5383	1502	MEDICAL SERVICES	52	4Prof	-	90	90	180	185	185	185							
2879	10553160	5383	1510	MEDICAL SERVICES	52	4Prof	460	800	800	800	820	820	820							
2880	10553160	5383	1501	MEDICAL SERVICES	52	4Prof	-	420	420	360	431	431	431							
2881	10553101	5389	1450	OTHER PROF SRVS / N/A	52	4Prof	41,064	43,785	43,785	45,173	45,948	45,948	45,948							
2882	10553160	5370	1504	ADVERTISING/EMPL RECOGNITION	52	5OSiv	-	5,000	5,000	5,000	5,000	5,000	5,000							
2883	10553101	5370	1450	ADVERTISING/EMPL RECOGNITION	52	5OSiv	1,450	2,665	2,665	2,665	2,732	2,732	2,732							
2884	10553160	5392	1501	LAUNDRY AND DRY CLEANING	52	5OSiv	-	300	300	150	308	308	308							
2885	10553160	5392	1510	LAUNDRY AND DRY CLEANING	52	5OSiv	-	200	200	100	205	205	205							
2886	10553101	5392	1450	LAUNDRY AND DRY CLEANING	52	5OSiv	-	204	204	100	209	209	209							
2887	10553101	5393	1452	TEMPORARY HELP SERVICES	52	5OSiv	-	-	-	2,200	-	-	-							
2888	10553105	5393	1480	TEMPORARY HELP SERVICES	52	5OSiv	-	1,400	1,400	700	1,400	1,400	1,400							
2889	10553101	5491	1450	DUES AND MEMBERSHIPS	52	5OSiv	2,364	2,112	2,112	2,112	2,165	2,165	2,165							
2890	10553101	5396	1450	TRANSPORTATION-DOT	52	6Tran	16,404	16,404	16,404	16,892	18,040	18,040	18,040							
2891	10553101	5398	1450	TRANSPORTATION	52	6Tran	169,956	177,508	177,508	192,000	209,000	209,000	209,000							
2892	10553101	5399	1452	PUBLIC ASSISTANCE	52	7PA	-	-	-	20,000	-	-	-							
2893	10553160	5399	1505	PUBLIC ASSISTANCE	52	7PA	3,275	3,680	3,680	3,680	4,232	4,232	4,232							
2894	10553162	5399	1561	PUBLIC ASSISTANCE	52	7PA	67,453	71,070	71,070	65,000	74,750	74,750	74,750							
2895	10553160	5399	1504	PUBLIC ASSISTANCE	52	7PA	22,796	20,000	20,000	17,360	23,000	23,000	23,000							
2896	10553160	5399	1514	PA - SHARE THE WARMTH	52	7PA	2,799	2,800	13,301	13,301	13,301	13,301	13,301							
2897	10553160	5399	1508	PUBLIC ASSISTANCE	52	7PA	43,586	50,000	50,000	58,000	60,000	60,000	60,000							
2898	10553160	5399	1512	PUBLIC ASSISTANCE	52	7PA	43,200	40,200	65,200	65,200	75,000	75,000	75,000							
2899	10553160	5399	1509	PUBLIC ASSISTANCE	52	7PA	182,741	103,343	171,334	171,334	123,724	123,724	123,724							
2900	10553160	5399	1511	PUBLIC ASSISTANCE	52	7PA	6,934	100,000	100,000	25,000	60,000	60,000	60,000							
2901	10553160	5399	1503	PUBLIC ASSISTANCE	52	7PA	163,914	174,532	174,532	174,532	174,532	174,532	174,532							
2902	10553160	5399	1502	PUBLIC ASSISTANCE	52	7PA	64,030	83,000	83,000	75,000	86,250	86,250	86,250							
2903	10553161	5399	1531	PUBLIC ASSISTANCE	52	7PA	5,606,365	4,737,237	6,048,018	6,048,018	4,952,209	4,952,209	4,952,209							
2904	10553160	5399	1506	PUBLIC ASSISTANCE	52	7PA	301,013	428,324	428,324	388,000	440,000	440,000	440,000							
2905	10553101	5399	1450	PUBLIC ASSISTANCE	52	7PA	215,190	332,000	307,000	221,000	254,150	254,150	254,150							
2906	10553101	5399	1451	PUBLIC ASSISTANCE	52	7PA	9,157	12,688	12,688	7,300	4,260	4,260	4,260							
2907	10553160	53991	1514	PA - ENERGY NEIGHBOR	52	7PA	-	2,347	2,347	500	2,347	2,347	2,347							
2908	10553160	53991	1505	PUBLIC ASSISTANCE-NC ETV	52	7PA	-	500	500	250	500	500	500							
2909	10553160	53992	1505	PUBLIC ASSISTANCE-SPECIAL LINK	52	7PA	619	3,000	3,000	3,000	3,000	3,000	3,000							
2910	10553101	53993	1450	PUBLIC ASSISTANCE-RESIDENT H O	52	7PA	-	-	200,000	5,850	12,000	12,000	12,000							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted					
2911	10553160	53994	1509	PUBLIC ASSISTANCE-CIP DISASTER	52	7PA	-	-	38,629	38,629	-	-	-	-	-					
2912	10553101	5410	1452	RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	2,579	-	-	-	-	-					
2913	10553105	5410	1480	RENTAL OF REAL PROPERTY	52	8Rent	600	1,200	1,200	800	800	800	800	800	800					
2914	10553101	5410	1450	RENTAL OF REAL PROPERTY	52	8Rent	247,613	273,916	273,916	252,840	278,785	278,785	278,785	278,785	278,785					
2915	10553101	5430	1450	RENTAL OF EQUIPMENT	52	8Rent	24,586	29,725	29,725	29,725	30,468	30,468	30,468	30,468	30,468					
2916	10553105	5430	1480	RENTAL OF EQUIPMENT	52	8Rent	735	1,200	1,200	1,996	2,000	2,000	2,000	2,000	2,000					
2917	10553160	5430	1502	RENTAL OF EQUIPMENT	52	8Rent	2,513	3,500	3,300	3,505	3,588	3,588	3,588	3,588	3,588					
2918	10553160	5450	1501	INSURANCE AND BONDING	52	9Insr	1,770	2,098	2,098	2,136	2,147	2,147	2,147	2,147	2,147					
2919	10553160	5450	1510	INSURANCE AND BONDING	52	9Insr	3,597	4,264	4,264	4,107	4,126	4,126	4,126	4,126	4,126					
2920	10553160	5450	1502	INSURANCE AND BONDING	52	9Insr	746	885	885	910	914	914	914	914	914					
2921	10553105	5450	1480	INSURANCE AND BONDING	52	9Insr	18	22	22	22	1	1	1	1	1					
2922	10553101	5450	1450	INSURANCE AND BONDING	52	9Insr	36,040	42,722	42,722	43,081	43,283	43,283	43,283	43,283	43,283					
2923	10553101	5510	1450	OFFICE FURNITURE AND EQUIPMENT	52	1FF&E	8,930,225	8,737,474	10,497,121	10,051,290	9,537,977	9,269,614	9,537,977	9,269,614	9,269,614					
2924	10553101	5510	1450	OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	-	12,000	12,000	15,000	12,000	-	12,000	-	-					
2925	10553101	5540	1450	VEHICLES	55	2Veh	72,922	29,000	29,000	26,000	-	-	-	-	-					
2926	10553160	5580	1510	BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	-	18,800	18,800	-	-	-	-	-					
2927					55		72,922	41,000	59,800	59,800	12,000	-	12,000	-	-					
2928	10553160	5630	1500	PAYMENTS TO OTHER GOV UNITS	56	1Gov	-	250	250	250	250	250	250	250	250					
2929	10553160	5630	1507	PAYMENTS TO OTHER GOV UNITS	56	1Gov	2,392	5,000	5,000	2,600	7,500	7,500	7,500	7,500	7,500					
2930	10553101	5630	1450	PAYMENTS TO OTHER GOV UNITS	56	1Gov	42,107	45,698	45,698	45,698	46,221	46,221	46,221	46,221	46,221					
2931	10553162	5630	1563	PAYMENTS TO OTHER GOV UNITS	56	1Gov	4,372,672	4,850,000	4,850,000	4,950,000	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000					
2932	10553160	5630	1508	PAYMENTS TO OTHER GOV UNITS	56	1Gov	93,584	80,000	80,000	93,000	90,000	90,000	90,000	90,000	90,000					
2933	10553162	5630	1562	PAYMENTS TO OTHER GOV UNITS	56	1Gov	814,581	830,000	830,000	880,000	924,000	924,000	924,000	924,000	924,000					
2934	10553101	5699	1450	PAYMENTS TO OTHER AGENCIES	56	2Othr	44,005	45,496	45,496	45,496	51,333	51,333	51,333	51,333	51,333					
2935					56		5,369,341	5,856,444	5,856,444	6,017,044	5,619,304	5,619,304	5,619,304	5,619,304	5,619,304					
2936	10553160	5800	1510	INTERDEPARTMENTAL CHARGES	58	8IDC	(39,172)	(35,000)	(35,000)	(37,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)					
2937					58		(39,172)	(35,000)	(35,000)	(37,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)					
2938		5					22,789,023	23,638,113	25,737,181	25,202,712	25,056,777	24,657,760	25,056,777	24,657,760	24,657,760					
2939	531						10,515,783	11,702,996	12,326,554	12,057,477	12,608,885	12,295,222	12,608,885	12,295,222	12,295,222					
2940																				
2941	10556000	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	5,280	-	-	-	-	-	-	-	-					
2942					56		5,280	-	-	-	-	-	-	-	-					
2943		5					5,280	-	-	-	-	-	-	-	-					
2944	560						5,280	-	-	-	-	-	-	-	-					
2945																				
2946	10556600	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-	25,000	-	25,000	-	20,000					
2947					56		-	-	-	-	25,000	-	25,000	-	20,000					
2948		5					-	-	-	-	25,000	-	25,000	-	20,000					
2949	566						-	-	-	-	25,000	-	25,000	-	20,000					
2950																				
2951	10556700	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-	5,000	-	5,000	-	-					
2952					56		-	-	-	-	5,000	-	5,000	-	-					
2953		5					-	-	-	-	5,000	-	5,000	-	-					
2954	567						-	-	-	-	5,000	-	5,000	-	-					
2955																				
2956	10556900	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	47,736	46,743	46,743	46,743	70,712	70,712	70,712	70,712	70,712					
2957					56		47,736	46,743	46,743	46,743	70,712	70,712	70,712	70,712	70,712					
2958		5					47,736	46,743	46,743	46,743	70,712	70,712	70,712	70,712	70,712					
2959	569						47,736	46,743	46,743	46,743	70,712	70,712	70,712	70,712	70,712					
2960																				
2961	10457000	4496	1600	ST GRANT-FOR COMM BASED PROGS	43		(7,835)	(8,200)	(8,200)	(7,990)	(7,990)	(7,990)	(7,990)	(7,990)	(7,990)					
2962	10457000	4496	1610	ST GRANT-FOR COMM BASED PROGS	43		(30,092)	(32,092)	(32,092)	(31,265)	(31,265)	(31,265)	(31,265)	(31,265)	(31,265)					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
2963					43		(37,927)	(40,292)	(40,292)	(39,255)	(39,255)	(39,255)	(39,255)							
2964		4					(37,927)	(40,292)	(40,292)	(39,255)	(39,255)	(39,255)	(39,255)							
2965	10557000	5220	1600	FOOD AND PROVISIONS	52	0Supp	44	-	-	-	-	-	-							
2966	10557000	5381	1600	PROFESSIONAL SERVICES	52	4Prof	7,710	8,200	8,200	7,945	7,945	7,945	7,945							
2967	10557000	5370	1600	ADVERTISING/EMPL.RECOGNITION	52	5OSiv	82	-	-	45	45	45	45							
2968	10557000	5699	1610	PAYMENTS TO OTHER AGENCIES	56	2Othr	7,836	8,200	8,200	7,990	7,990	7,990	7,990							
2969	10557000	5381	1600	PROFESSIONAL SERVICES	56	2Othr	30,092	32,092	32,092	31,265	31,265	31,265	31,265							
2970					56		30,092	32,092	32,092	31,265	31,265	31,265	31,265							
2971		5					37,928	40,292	40,292	39,255	39,255	39,255	39,255							
2972	570				1		1	-	-	-	-	-	-							
2973																				
2974	10457100	4407	1601	ST GRANT-STRUCTURE DAY	43		(71,868)	-	(30,195)	-	-	-	-							
2975	10457100	4496	1601	ST GRANT-FOR COMM BASED PROGS	43		(196,040)	(194,964)	(194,964)	(189,939)	(189,939)	(189,939)	(189,939)							
2976					43		(267,908)	(194,964)	(225,159)	(189,939)	(189,939)	(189,939)	(189,939)							
2977		4					(267,908)	(194,964)	(225,159)	(189,939)	(189,939)	(189,939)	(189,939)							
2978	10557100	5694	1601	PAYMENTS TO OA-STRUCTURED DAY	56	2Othr	71,868	-	30,195	-	-	-	-							
2979	10557100	5699	1601	PAYMENTS TO OTHER AGENCIES	56	2Othr	196,040	194,964	194,964	189,939	189,939	189,939	189,939							
2980					56		267,908	194,964	225,159	189,939	189,939	189,939	189,939							
2981		5					267,908	194,964	225,159	189,939	189,939	189,939	189,939							
2982	571						-	-	-	-	-	-	-							
2983																				
2984	10457300	4496	1609	ST GRANT-FOR COMM BASED PROGS	43		(37,590)	(77,176)	(142,086)	(72,176)	(54,132)	(54,132)	(54,132)							
2985		4			43		(37,590)	(77,176)	(142,086)	(72,176)	(54,132)	(54,132)	(54,132)							
2986							(37,590)	(77,176)	(142,086)	(72,176)	(54,132)	(54,132)	(54,132)							
2987	10557300	5220	1609	FOOD AND PROVISIONS	52	0Supp	642	-	2,000	2,000	2,000	2,000	2,000							
2988	10557300	5260	1609	PRINTING AND OFFICE SUPPLIES	52	0Supp	3,298	-	3,700	3,700	3,700	3,700	3,700							
2989	10557300	5311	1609	TRAVEL	52	1Trav	3,728	-	5,400	5,400	5,400	5,400	5,400							
2990	10557300	5312	1609	TRAVEL SUBSISTENCE	52	1Trav	1,768	-	5,500	5,500	5,500	5,500	5,500							
2991	10557300	5395	1609	EDUCATION EXPENSES	52	1Trav	935	-	2,000	2,000	2,000	2,000	2,000							
2992	10557300	5321	1609	TELEPHONE AND COMMUNICATIONS	52	2Uhl	22	-	-	22	22	22	22							
2993	10557300	5325	1609	POSTAGE	52	2Uhl	83	-	-	23	23	23	23							
2994	10557300	5381	1609	PROFESSIONAL SERVICES	52	4Prof	26,802	77,176	122,786	52,831	34,787	34,787	34,787							
2995	10557300	5370	1609	ADVERTISING/EMPL.RECOGNITION	52	5OSiv	313	-	700	700	700	700	700							
2996					52		37,590	77,176	142,086	72,176	54,132	54,132	54,132							
2997		5					37,590	77,176	142,086	72,176	54,132	54,132	54,132							
2998	573						-	-	-	-	-	-	-							
2999																				
3000	10457500	4496	1604	ST GRANT-FOR COMM BASED PROGS	43		(21,419)	(24,814)	(24,814)	(24,174)	(24,174)	(24,174)	(24,174)							
3001					43		(21,419)	(24,814)	(24,814)	(24,174)	(24,174)	(24,174)	(24,174)							
3002		4					(21,419)	(24,814)	(24,814)	(24,174)	(24,174)	(24,174)	(24,174)							
3003	10557500	5699	1604	PAYMENTS TO OTHER AGENCIES	56	2Othr	21,420	24,814	24,814	24,174	24,174	24,174	24,174							
3004					56		21,420	24,814	24,814	24,174	24,174	24,174	24,174							
3005		5					21,420	24,814	24,814	24,174	24,174	24,174	24,174							
3006	575				1		1	-	-	-	-	-	-							
3007																				
3008	10457800	4496	1607	ST GRANT-FOR COMM BASED PROGS	43		(43,834)	(41,486)	(41,486)	(40,416)	(40,416)	(40,416)	(40,416)							
3009					43		(43,834)	(41,486)	(41,486)	(40,416)	(40,416)	(40,416)	(40,416)							
3010		4					(43,834)	(41,486)	(41,486)	(40,416)	(40,416)	(40,416)	(40,416)							
3011	10557800	5699	1607	PAYMENTS TO OTHER AGENCIES	56	2Othr	43,835	41,486	41,486	40,416	40,416	40,416	40,416							
3012					56		43,835	41,486	41,486	40,416	40,416	40,416	40,416							
3013		5					43,835	41,486	41,486	40,416	40,416	40,416	40,416							
3014	578				1		1	-	-	-	-	-	-							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
3015																				
3016	10558000	5699		PAYMENTS TO OTHER AGENCIES	56	20hr	25,000	25,000	25,000	25,000	25,000	25,000	25,000							
3017					56		25,000	25,000	25,000	25,000	25,000	25,000	25,000							
3018							25,000	25,000	25,000	25,000	25,000	25,000	25,000							
3019	580						25,000	25,000	25,000	25,000	25,000	25,000	25,000							
3020																				
3021	10458100	4290	1680	DEPT INTERGOV RECEIPTS RIG-LSR	42	200	(1,627)	-	-	-	-	-	-							
3022					42		(1,627)	-	-	-	-	-	-							
3023	10458100	4393	1680	FED GRANT-HSTM ADMIN	43		(110,745)	(110,745)	(110,745)	(110,745)	(110,745)	(110,745)	(110,745)							
3024	10458100	4394	1680	FED GRANT-VEHICLE/EQUIPMENT	43		(31,870)	(34,920)	(135,254)	(127,444)	(146,378)	(146,378)	(146,378)							
3025	10458100	4395	1680	FED GRANT-FOR SRV-EDTAP	43		(66,424)	(68,012)	(68,012)	(68,012)	(68,127)	(68,127)	(68,127)							
3026	10458100	4396	1680	FED GRANT-HCC BLOCK GRANT	43		(66,509)	(62,541)	(62,541)	(62,541)	(62,541)	(62,541)	(62,541)							
3027	10458100	4493	1680	ST GRANT-HSTM ADMIN	43		(5,136)	(6,922)	(6,922)	(6,922)	(6,922)	(6,922)	(6,922)							
3028	10458100	4494	1680	ST GRANT-VEHICLE/EQUIPMENT	43		(25,083)	-	(12,542)	(15,796)	(18,129)	(18,129)	(18,129)							
3029	10458100	4495	1680	ST GRANT-RGP	43		(58,676)	(92,031)	(92,031)	(92,031)	(93,049)	(93,049)	(93,049)							
3030					43		(364,442)	(375,171)	(488,047)	(483,491)	(505,891)	(505,891)	(505,891)							
3031	10458100	4510	1680	DEPT SRV CHRGS-OUTSIDE BILLING	45	451	(63,496)	(67,155)	(67,155)	(51,979)	(59,291)	(59,291)	(59,291)							
3032					45		(63,496)	(67,155)	(67,155)	(51,979)	(59,291)	(59,291)	(59,291)							
3033	10458100	4820	1680	MISC REVENUE-SALE OF PROPERTY	48	481	-	-	-	(6,400)	-	-	-							
3034	10458100	4840	1680	MISC REVENUE-CONTR/HCCBG	48	481	(3,773)	(3,700)	(3,700)	(1,322)	(1,322)	(1,322)	(1,322)							
3035	10458100	4841	1680	MISC REVENUE-CONTR/RGP	48	481	(12,717)	(11,262)	(11,262)	(28,384)	(35,565)	(35,565)	(35,565)							
3036	10458100	4842	1680	MISC REVENUE-CONTR/EDTAP	48	481	-	(12,749)	(12,749)	(9,220)	(10,000)	(10,000)	(10,000)							
3037	10458100	4850	1680	MISC REVENUE-INSURANCE REFUNDS	48	481	(1,250)	-	-	-	-	-	-							
3038	10458100	4892	1680	MISC REVENUE-NSF CHECK FEE	48	481	-	-	-	(25)	-	-	-							
3039					48		(17,740)	(27,711)	(27,711)	(45,351)	(46,887)	(46,887)	(46,887)							
3040		4					(447,306)	(470,037)	(582,913)	(580,821)	(612,069)	(612,069)	(612,069)							
3041	10558100	5121	1680	SALARIES & WAGES	51	1Sal	274,726	310,995	321,698	319,017	324,082	324,082	324,082							
3042	10558100	5122	1680	SALARIES & WAGES-OVERTIME	51	1Sal	23	-	-	-	-	-	-							
3043	10558100	5126	1680	SALARIES & WAGES-TEMP AND PART	51	1Sal	283,229	246,461	255,198	276,503	269,750	269,750	269,750							
3044	10558100	5132	1680	SEPARATION ALLOWANCE	51	2Ben	3,928	4,451	4,690	7,144	7,584	7,584	7,584							
3045	10558100	5134	1680	401-K SUPP RET PLAN -OTHER	51	2Ben	13,737	15,550	16,060	15,951	16,204	16,204	16,204							
3046	10558100	5181	1680	FICA CONTRIBUTIONS	51	2Ben	41,280	42,645	44,063	43,615	45,428	45,428	45,428							
3047	10558100	5182	1680	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	13,434	15,208	15,707	15,600	15,848	15,848	15,848							
3048	10558100	5190	1680	LIFE INSURANCE - EMPLOYEES	51	2Ben	477	-	-	558	-	-	-							
3049	10558100	5183	1680	HEALTH INSURANCE	51	3Ben	58,291	55,650	55,650	69,515	61,236	61,236	61,236							
3050	10558100	5184	1680	HEALTH INSURANCE - RETIREES	51	3Ben	-	-	-	2,651	2,916	2,916	2,916							
3051	10558100	5187	1680	DENTAL INSURANCE	51	3Ben	3,416	3,675	3,675	3,856	4,032	4,032	4,032							
3052	10558100	5188	1680	DENTAL INS - RETIREES UNDER 65	51	3Ben	-	-	-	214	235	235	235							
3053					51		692,539	694,635	716,741	754,624	747,315	747,315	747,315							
3054	10558100	5211	1680	CLEANING & JANITORIAL SUPPLIES	52	0Supp	45	227	227	227	235	235	235							
3055	10558100	5212	1680	WEARING APPAREL	52	0Supp	1,080	3,490	2,070	949	2,070	2,070	2,070							
3056	10558100	5220	1680	FOOD AND PROVISIONS	52	0Supp	2,187	2,419	2,419	1,754	2,419	2,419	2,419							
3057	10558100	5239	1680	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	314	1,060	1,060	400	1,097	1,097	1,097							
3058	10558100	5260	1680	PRINTING AND OFFICE SUPPLIES	52	0Supp	6,025	13,550	10,917	11,884	12,334	12,334	12,334							
3059	10558100	5290	1680	TOOLS AND SUPPLIES	52	0Supp	5,015	9,900	13,401	10,000	9,963	9,963	9,963							
3060	10558100	5311	1680	TRAVEL	52	1Trav	158	1,100	1,100	362	500	500	500							
3061	10558100	5312	1680	TRAVEL SUBSISTENCE	52	1Trav	-	1,200	1,200	925	1,450	1,450	1,450							
3062	10558100	5395	1680	EDUCATION EXPENSES	52	1Trav	1,530	1,320	1,320	393	1,685	1,685	1,685							
3063	10558100	5321	1680	TELEPHONE AND COMMUNICATIONS	52	2Utl	8,389	8,410	8,410	7,980	8,000	8,000	8,000							
3064	10558100	5325	1680	POSTAGE	52	2Utl	229	168	168	168	174	174	174							
3065	10558100	5352	1680	MAINT & REPAIRS-EQUIPMENT	52	3Main	1,472	2,440	2,440	2,514	2,514	2,514	2,514							
3066	10558100	5353	1680	MAINT & REPAIRS-FUEL GAS	52	3Main	74,334	71,345	71,345	99,055	99,299	99,299	99,299							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
3067	10558100	5354	1680	MAINT AGREEMENTS-COMP SOFTWARE	52	3Main	5,082	4,760	4,760	5,590	6,149	6,149	6,149	6,149	6,149	6,149				
3068	10558100	5357	1680	MAINT & REPAIRS-K COMP ALLOC	52	3Main	-	-	18,590	18,590	20,069	20,069	20,069	20,069	20,069	20,069				
3069	10558100	5358	1680	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	26,850	39,703	42,203	48,301	52,800	52,800	52,800	52,800	52,800	52,800				
3070	10558100	5359	1680	MAINT & REPAIRS-VEH INT-PREVAC	52	3Main	2,819	-	2,994	2,994	-	-	-	-	-	-				
3071	10558100	5360	1680	M&R-VEHICLE-NONPREVENTABLES	52	3Main	4,708	-	194	200	-	-	-	-	-	-				
3072	10558100	5381	1680	PROFESSIONAL SERVICES	52	4Prof	279	615	4,815	7,709	630	630	630	630	630	630				
3073	10558100	5383	1680	MEDICAL SERVICES	52	4Prof	585	1,630	1,630	1,490	1,320	1,320	1,320	1,320	1,320	1,320				
3074	10558100	5370	1680	ADVERTISING/EMPL RECOGNITION	52	5OSiv	1,817	1,300	2,300	1,470	2,070	2,070	2,070	2,070	2,070	2,070				
3075	10558100	5491	1680	DUES AND MEMBERSHIPS	52	5OSiv	425	420	420	425	425	425	425	425	425	425				
3076	10558100	5450	1680	INSURANCE AND BONDING	52	9Insr	13,547	16,059	16,059	16,976	17,055	17,055	17,055	17,055	17,055	17,055				
3077	10558100	5451	1680	INSURANCE DEDUCTIBLE	52	9Insr	6,031	-	1,208	1,498	-	-	-	-	-	-				
3078	10558100	5540	1680	VEHICLES	52	2Veh	162,919	181,116	211,250	241,490	242,258	242,258	242,258	242,258	242,258	242,258				
3080	10558100	5630	1680	PAYMENTS TO OTHER GOV UNITS	55	1Gov	37,637	38,500	163,117	155,512	179,785	179,785	179,785	179,785	179,785	179,785				
3081	10558100	5630	1680	PAYMENTS TO OTHER GOV UNITS	55	2Gov	37,637	38,500	163,117	155,512	179,785	179,785	179,785	179,785	179,785	179,785				
3082	10558100	5699	1680	PAYMENTS TO OTHER AGENCIES	56	2Othr	37,637	38,500	163,117	155,512	179,785	179,785	179,785	179,785	179,785	179,785				
3083	10558100	5730	1680	INST FING PRINCIPAL	56	1Prin	-	294	294	274	274	274	274	274	274	274				
3084	10558100	5731	1680	INST FING INTEREST	57	2Int	397	392	392	392	387	387	387	387	387	387				
3085	10558100	5731	1680	COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(18)	(25)	(25)	(25)	(25)	(25)	(25)				
3086	10558100	5732	1680	INST FING SERVICE CHARGES	57	3Othr	6	-	-	-	-	-	-	-	-	-				
3088	10558100	5800	1680	INTERDEPT CHARGES-INSIDE BILLS	57	8IDC	676	686	686	648	636	636	636	636	636	636				
3089	10558100	5800	1680	INTERDEPT CHARGES-INSIDE BILLS	58	8IDC	(268,822)	(318,678)	(318,678)	(301,568)	(347,240)	(347,240)	(347,240)	(347,240)	(347,240)	(347,240)				
3090	10558100	5	1680		58		(268,822)	(318,678)	(318,678)	(301,568)	(347,240)	(347,240)	(347,240)	(347,240)	(347,240)	(347,240)				
3091	10558100	5732	1680	INST FING SERVICE CHARGES	57	3Othr	624,949	599,609	776,466	854,056	836,104	836,104	836,104	836,104	836,104	836,104				
3092	10558100	5732	1680	INST FING SERVICE CHARGES	57	3Othr	177,643	129,572	193,553	273,235	224,035	224,035	224,035	224,035	224,035	224,035				
3093	10558100	4402	1650	ST GRANT-FOR VET SRV OFFICER	43		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)				
3094	10458200	5122	1650	SALARIES & WAGES	43	1Sal	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)				
3095	10458200	4840	1650	MISC REVENUE-CONTR/DONATIONS	48	481	(4,246)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)				
3096	10458200	4840	1651	MISC REVENUE-CONTR/DONATIONS	48	481	(420)	(400)	(400)	(650)	(650)	(650)	(650)	(650)	(650)	(650)				
3097	10458200	5121	1650	SALARIES & WAGES	48		(4,666)	(435)	(435)	(685)	(685)	(685)	(685)	(685)	(685)	(685)				
3098	10458200	5121	1650	SALARIES & WAGES	48		(6,666)	(2,435)	(2,435)	(2,685)	(2,685)	(2,685)	(2,685)	(2,685)	(2,685)	(2,685)				
3099	10558200	5121	1650	SALARIES & WAGES	51	1Sal	106,155	106,366	110,019	110,744	110,622	110,622	110,622	110,622	110,622	110,622				
3100	10558200	5122	1650	SALARIES & WAGES-OVERTIME	51	1Sal	28	-	-	-	-	-	-	-	-	-				
3101	10558200	5132	1650	SEPARATION ALLOWANCE	51	2Ben	1,518	1,522	1,604	2,466	2,589	2,589	2,589	2,589	2,589	2,589				
3102	10558200	5134	1650	401-K SUPP RET PLAN -OTHER	51	2Ben	5,309	5,318	5,492	5,537	5,531	5,531	5,531	5,531	5,531	5,531				
3103	10558200	5181	1650	FICA CONTRIBUTIONS	51	2Ben	7,852	8,137	8,404	8,294	8,463	8,463	8,463	8,463	8,463	8,463				
3104	10558200	5182	1650	RET CONTRIB - OTHER EMPLOYEES	51	2Ben	5,193	5,201	5,371	5,416	5,409	5,409	5,409	5,409	5,409	5,409				
3105	10558200	5190	1650	LIFE INSURANCE - EMPLOYEES	51	2Ben	188	-	-	196	-	-	-	-	-	-				
3106	10558200	5183	1650	HEALTH INSURANCE	51	3Ben	15,610	15,900	15,900	13,689	17,496	17,496	17,496	17,496	17,496	17,496				
3107	10558200	5184	1650	HEALTH INSURANCE - RETIREES	51	3Ben	3,686	4,040	4,040	3,536	3,351	3,351	3,351	3,351	3,351	3,351				
3108	10558200	5187	1650	DENTAL INSURANCE	51	3Ben	1,003	1,050	1,050	1,105	1,152	1,152	1,152	1,152	1,152	1,152				
3109	10558200	5220	1650	FOOD AND PROVISIONS	51	0Supp	146,541	147,534	151,880	150,983	154,613	154,613	154,613	154,613	154,613	154,613				
3110	10558200	5220	1651	FOOD AND PROVISIONS	52	0Supp	4,271	250	250	180	259	259	259	259	259	259				
3111	10558200	5220	1651	FOOD AND PROVISIONS	52	0Supp	-	-	650	650	650	650	650	650	650	650				
3112	10558200	5260	1650	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,796	1,450	1,450	1,185	1,501	1,501	1,501	1,501	1,501	1,501				
3113	10558200	5260	1650	TOOLS AND SUPPLIES	52	0Supp	257	-	-	-	-	-	-	-	-	-				
3114	10558200	5311	1650	TRAVEL	52	1Trav	397	500	500	500	1,900	1,900	1,900	1,900	1,900	1,900				
3115	10558200	5312	1650	TRAVEL SUBSISTENCE	52	1Trav	568	570	570	570	587	587	587	587	587	587				
3116	10558200	5395	1650	EDUCATION EXPENSES	52	1Trav	45	80	80	80	90	90	90	90	90	90				
3117	10558200	5321	1650	TELEPHONE AND COMMUNICATIONS	52	2Util	6	50	50	-	-	-	-	-	-	-				
3118	10558200	5321	1650	TELEPHONE AND COMMUNICATIONS	52	2Util	6	50	50	-	-	-	-	-	-	-				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007	BOCC Adopted					
3119	10558200	5325	1650	POSTAGE	52	2Uhl		2,011	2,120	2,120	1,850	2,185	2,185		2,185					
3120	10558200	5353	1650	MAINT & REPAIRS-FUEL GAS	52	3Main		342	320	320	39	40	40		40					
3121	10558200	5354	1650	MAINT AGREEMNTS-COMP SOFTWARE	52	3Main		202	230	230	230	236	236		236					
3122	10558200	5359	1650	M&R-VEHICLE-PREVENTABLE ACCDNT	52	3Main		377	-	-	-	-	-		-					
3123	10558200	5381	1650	PROFESSIONAL SERVICES	52	4Prof		54	60	60	260	3,850	3,850		3,850					
3124	10558200	5381	1651	PROFESSIONAL SERVICES	52	4Prof		-	-	400	347	-	-		-					
3125	10558200	5383	1650	MEDICAL SERVICES	52	4Prof		-	45	45	-	60	60		60					
3126	10558200	5370	1650	ADVERTISING/EMPL.RECOGNITION	52	5OSiv		1,418	1,780	1,780	662	720	720		720					
3127	10558200	5370	1651	ADVERTISING/EMPL.RECOGNITION	52	5OSiv		73	747	347	-	-	-		-					
3128	10558200	5491	1650	DUES AND MEMBERSHIPS	52	5OSiv		-	-	-	45	45	45		45					
3129	10558200	5398	1650	TRANSPORTATION	52	6Tran		38,288	45,391	45,391	43,102	42,362	42,362		42,362					
3130	10558200	5410	1650	RENTAL OF REAL PROPERTY	52	8Rent		-	-	-	200	800	800		800					
3131	10558200	5430	1650	RENTAL OF EQUIPMENT	52	8Rent		3,494	-	-	217	225	225		225					
3132	10558200	5450	1650	INSURANCE AND BONDING	52	9Insr		769	912	912	893	897	897		897					
3133					52			54,368	54,505	55,155	53,065	56,407	56,407		56,407					
3134								200,909	202,039	207,035	204,048	211,020	211,020		211,020					
3135	582							194,243	199,604	204,600	201,363	208,335	208,335		208,335					
3136																				
3137	10558300	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		26,500	28,500	28,500	28,500	28,500	28,500		28,500					
3138					56			26,500	28,500	28,500	28,500	28,500	28,500		28,500					
3139					5			26,500	28,500	28,500	28,500	28,500	28,500		28,500					
3140	583							26,500	28,500	28,500	28,500	28,500	28,500		28,500					
3141																				
3142	10558400	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		10,000	10,000	10,000	10,000	12,500	12,500		12,500					
3143					56			10,000	10,000	10,000	10,000	12,500	12,500		12,500					
3144					5			10,000	10,000	10,000	10,000	12,500	12,500		12,500					
3145	584							10,000	10,000	10,000	10,000	12,500	12,500		12,500					
3146																				
3147	10558500	5695		PYMTS TO AGENCIES-HEAD START/A	56	2Othr		35,804	35,804	35,804	35,804	35,804	35,804		35,804					
3148	10558500	5698		PAYMENTS TO AGENCIES	56	2Othr		40,534	40,534	40,534	40,534	40,534	40,534		40,534					
3149					56			76,338	76,338	76,338	76,338	76,338	76,338		76,338					
3150					5			76,338	76,338	76,338	76,338	76,338	76,338		76,338					
3151	585							76,338	76,338	76,338	76,338	76,338	76,338		76,338					
3152																				
3153	10458600	4339	1670	FED GRANT-HOME & COMM.CARE BG	43		(238,514)	(231,782)	(231,782)	(231,782)	(232,594)	(232,594)	(232,594)		(232,594)					
3154					43		(238,514)	(231,782)	(231,782)	(231,782)	(232,594)	(232,594)	(232,594)		(232,594)					
3155					4		(238,514)	(231,782)	(231,782)	(231,782)	(232,594)	(232,594)	(232,594)		(232,594)					
3156	10558600	5699	1670	PAYMENTS TO OTHER AGENCIES	56	2Othr		271,014	264,282	264,282	265,094	265,094	265,094		265,094					
3157					56			271,014	264,282	264,282	265,094	265,094	265,094		265,094					
3158					5			271,014	264,282	264,282	265,094	265,094	265,094		265,094					
3159	586							32,500	32,500	32,500	32,500	32,500	32,500		32,500					
3160																				
3161	10458700	4339	1681	FED GRANT-HOME & COMM.CARE BG	43		(205,239)	(207,796)	(207,796)	(207,796)	(182,270)	(182,270)	(182,270)		(182,270)					
3162					43		(205,239)	(207,796)	(207,796)	(207,796)	(182,270)	(182,270)	(182,270)		(182,270)					
3163	10458700	4840	1681	MISC REVENUE-CONTR/DONATIONS	48	481	(21,869)	(21,500)	(21,500)	(21,500)	(21,000)	(21,000)	(21,000)		(21,000)					
3164					48		(21,869)	(21,500)	(21,500)	(21,500)	(21,000)	(21,000)	(21,000)		(21,000)					
3165					4		(227,108)	(229,296)	(229,296)	(229,296)	(203,270)	(203,270)	(203,270)		(203,270)					
3166	10558700	5121	1681	SALARIES & WAGES	51	1Sal		102,513	115,500	119,573	119,460	120,595	120,595		120,595					
3167	10558700	5126	1681	SALARIES & WAGES-TEMP AND PART	51	1Sal		6,080	3,174	3,303	3,174	3,902	3,902		3,902					
3168	10558700	5132	1681	SEPARATION ALLOWANCE	51	2Ben		1,465	1,654	1,743	2,671	2,822	2,822		2,822					
3169	10558700	5134	1681	401-K SUPP RET PLAN -OTHER	51	2Ben		5,126	5,780	5,970	5,974	6,030	6,030		6,030					
3170	10558700	5181	1681	FICA CONTRIBUTIONS	51	2Ben		7,997	9,085	9,385	8,954	9,524	9,524		9,524					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 Adopted	BOCC						
3171	10558700	5182	1681	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	5,013	5,652	5,838	5,842	5,897	5,897	5,897							
3172	10558700	5185	1681	UNEMPLOYMENT CLAIMS	51	2Ben	8,866	-	4,987	4,987	-	-	-							
3173	10558700	5190	1681	LIFE INSURANCE - EMPLOYEES	51	2Ben	178	-	-	212	-	-	-							
3174	10558700	5183	1681	HEALTH INSURANCE	51	3Ben	12,138	13,250	13,250	15,150	14,580	14,580	14,580							
3175	10558700	5187	1681	DENTAL INSURANCE	51	3Ben	654	875	875	895	960	960	960							
3176	10558700	5211	1681	CLEANING & JANITORIAL SUPPLIES	52	0Supp	150,030	155,060	164,924	167,319	164,310	164,310	164,310							
3177	10558700	5220	1681	FOOD AND PROVISIONS	52	0Supp	704	870	870	1,550	1,550	1,550	1,550							
3178	10558700	5233	1681	PERIODICALS BOOKS & OTHER PUB	52	0Supp	193,518	224,240	227,220	198,000	204,930	204,930	204,930							
3179	10558700	5239	1681	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	48	78	78	101	105	105	105							
3180	10558700	5260	1681	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	30	30	285	285	285	285							
3181	10558700	5290	1681	TOOLS AND SUPPLIES	52	0Supp	1,874	2,950	2,950	3,134	3,244	3,244	3,244							
3182	10558700	5312	1681	TRAVEL	52	1Trav	1,832	6,000	6,000	4,957	5,131	5,131	5,131							
3183	10558700	5311	1681	TRAVEL SUBSISTENCE	52	1Trav	1,072	3,213	3,213	594	1,778	1,778	1,778							
3184	10558700	5312	1681	EDUCATION EXPENSES	52	1Trav	-	250	250	-	300	300	300							
3185	10558700	5395	1681	TELEPHONE AND COMMUNICATIONS	52	1Trav	490	270	270	110	500	500	500							
3186	10558700	5321	1681	POSTAGE	52	2Uhl	3,752	4,030	4,030	4,151	4,151	4,151	4,151							
3187	10558700	5325	1681	MAINT & REPAIRS-BUILDINGS	52	2Uhl	267	294	294	287	303	303	303							
3188	10558700	5351	1681	MAINT & REPAIRS-EQUIPMENT	52	3Main	70	70	70	-	-	-	-							
3189	10558700	5352	1681	MAINT & REPAIRS-K CORP ALLOC	52	3Main	183	400	600	850	615	615	615							
3190	10558700	5353	1681	PROFESSIONAL SERVICES	52	3Main	706	420	420	-	-	-	-							
3191	10558700	5357	1681	MEDICAL SERVICES	52	3Main	-	-	6,191	6,191	6,681	6,681	6,681							
3192	10558700	5381	1681	ADVERTISING/EMPL.RECOGNITION	52	4Prof	579	775	2,613	2,736	615	615	615							
3193	10558700	5383	1681	DUES AND MEMBERSHIPS	52	4Prof	-	135	135	160	160	160	160							
3194	10558700	5370	1681	TRANSPORTATION	52	5OSiv	442	1,827	1,827	1,030	1,056	1,056	1,056							
3195	10558700	5491	1681	RENTAL OF REAL PROPERTY	52	5OSiv	-	125	125	125	125	125	125							
3196	10558700	5398	1681	INSURANCE AND BONDING	52	6Tran	62,401	85,000	85,000	68,366	85,000	85,000	85,000							
3197	10558700	5410	1681	PAYMENTS TO OTHER AGENCIES	52	8Rent	1,800	2,400	2,400	2,400	2,400	2,400	2,400							
3198	10558700	5450	1681	MISC REVENUE-RENT INCOME	52	9Insr	622	738	738	735	738	738	738							
3199	10558700	5699	1681	PAYMENTS TO OTHER AGENCIES	52	2Othr	270,360	334,115	345,324	295,762	319,667	319,667	319,667							
3201	10558700	5699	1681	PAYMENTS TO OTHER AGENCIES	56	2Othr	1,245	1,680	1,680	1,062	1,092	1,092	1,092							
3202	10558700	5	5	PAYMENTS TO OTHER AGENCIES	56	5	1,245	1,680	1,680	1,062	1,092	1,092	1,092							
3203	10558700	5699	1681	PAYMENTS TO OTHER AGENCIES	56	2Othr	421,636	490,855	511,928	464,143	485,069	485,069	485,069							
3204	10558700	5699	1681	PAYMENTS TO OTHER AGENCIES	56	2Othr	194,528	261,559	282,632	260,873	281,799	281,799	281,799							
3205	10458800	4860		MISC REVENUE-RENT INCOME	48	481	(1,978,762)	(1,850,618)	(1,850,618)	(2,568,148)	(2,000,000)	(2,000,000)	(2,000,000)							
3206	10458800	4	4	MISC REVENUE-RENT INCOME	48	48	(1,978,762)	(1,850,618)	(1,850,618)	(2,568,148)	(2,000,000)	(2,000,000)	(2,000,000)							
3207	10458800	4	4	MISC REVENUE-RENT INCOME	48	48	(1,978,762)	(1,850,618)	(1,850,618)	(2,568,148)	(2,000,000)	(2,000,000)	(2,000,000)							
3208	10558800	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-	-	-	-							
3209	10558800	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-	-	-	-							
3210	10558800	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-	-	-	-							
3211	10558800	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	(1,978,762)	(1,850,618)	(1,850,618)	(2,568,148)	(2,000,000)	(2,000,000)	(1,750,000)							
3212	10458900	4470		ST GRANT-NCDOCCJPP	43		(61,126)	(100,816)	(107,077)	(107,077)	(109,255)	(109,255)	(109,255)							
3214	10458900	4470		ST GRANT-NCDOCCJPP	43		(61,126)	(100,816)	(107,077)	(107,077)	(109,255)	(109,255)	(109,255)							
3215	10458900	4470		ST GRANT-NCDOCCJPP	43		(61,126)	(100,816)	(107,077)	(107,077)	(109,255)	(109,255)	(109,255)							
3216	10558900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	61,126	100,816	107,077	107,077	109,255	109,255	109,255							
3217	10558900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	61,126	100,816	107,077	107,077	109,255	109,255	109,255							
3218	10558900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	61,126	100,816	107,077	107,077	109,255	109,255	109,255							
3219	10558900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	61,126	100,816	107,077	107,077	109,255	109,255	109,255							
3220	10559100	5630		CURR EXP.-REG INSTRUCTION PROG	56	1Gov	-	-	-	-	-	-	-							
3221	10559100	5630		CURR EXP.-REG INSTRUCTION PROG	56	1Gov	25,617,925	30,325,987	31,219,598	31,219,598	41,005,526	41,005,526	56,889,526							
3222	10559100	5637		CURR EXP.-OCCUPANCY COSTS	56	1Gov	-	-	-	-	-	-	-							
3223	10559100	5637		CURR EXP.-OCCUPANCY COSTS	56	1Gov	-	-	-	-	-	-	-							
3224	10559100	5637		CURR EXP.-OCCUPANCY COSTS	56	1Gov	-	-	-	-	-	-	-							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted					
3223					56		25,617,925	30,325,987	31,219,598	31,219,598	42,030,526	41,005,526	42,030,526	41,005,526	57,104,364					
3224		5					25,617,925	30,325,987	31,219,598	31,219,598	42,030,526	41,005,526	42,030,526	41,005,526	57,104,364					
3225	591						25,617,925	30,325,987	31,219,598	31,219,598	42,030,526	41,005,526	42,030,526	41,005,526	57,104,364					
3226																				
3227	10459209	4251		PUB SCHOOL BLDG FUNDS RIG-SSR	42	200	(1,469,609)	(1,100,000)	(1,100,000)	(1,100,000)	(3,638,153)	(3,638,153)	(3,638,153)	(3,638,153)	(3,638,153)					
3228					42		(1,469,609)	(1,100,000)	(1,100,000)	(1,100,000)	(3,638,153)	(3,638,153)	(3,638,153)	(3,638,153)	(3,638,153)					
3229	10459209	4811		INVESTMENT EARNINGS-GO BONDS	48	480	(50,157)	-	-	-	-	-	-	-	-					
3230					48		(50,157)	-	-	-	-	-	-	-	-					
3231	4						(1,519,767)	(1,100,000)	(1,100,000)	(1,100,000)	(3,638,153)	(3,638,153)	(3,638,153)	(3,638,153)	(3,638,153)					
3232	10559207	5015		TRNS TO DET.FAC. DEBT RESERVE	50	I FT	8,336,524	4,032,828	4,150,719	5,456,897	4,507,886	4,507,886	4,507,886	4,507,886	4,507,886					
3233	10559200	5040		I FT TO GENERAL CAPITAL PROJ FD	50	I FT	4,386,272	7,000,000	6,167,924	6,167,924	13,635,071	11,043,050	13,635,071	11,043,050	11,043,050					
3234					50		12,722,796	11,032,828	10,318,643	11,624,821	18,142,957	15,550,936	18,142,957	15,550,936	15,550,936					
3235	10559200	5382		LEGAL SERVICES	52	4Prof	67	-	-	-	-	-	-	-	-					
3236					52		67	-	-	-	-	-	-	-	-					
3237	10559209	5710		GO BOND PRINCIPAL	57	1Prin	6,458,023	11,395,334	11,395,334	11,395,334	11,666,117	11,666,117	11,666,117	11,666,117	11,666,117					
3238	10559209	5730		INST FING PRINCIPAL	57	1Prin	1,005,297	1,020,298	1,020,298	1,020,298	1,040,298	1,040,298	1,040,298	1,040,298	1,040,298					
3239	10559209	5711		GO BOND INTEREST	57	2Int	5,553,371	9,437,763	9,437,763	8,481,513	9,177,286	9,177,286	9,177,286	9,177,286	9,177,286					
3240	10559209	57111		GO BOND INTEREST CREDIT	57	2Int	-	-	-	(126,749)	(181,944)	(181,944)	(181,944)	(181,944)	(181,944)					
3241	10559209	57311		INST FING INTEREST	57	2Int	381,830	361,724	361,724	361,724	341,318	341,318	341,318	341,318	341,318					
3242	10559209	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(19,294)	(27,695)	(27,695)	(27,695)	(27,695)	(27,695)					
3243	10559209	5761		GO CP BAN INTEREST	57	2Int	402,626	-	-	-	-	-	-	-	-					
3244	10559209	5712		GO BOND SERVICE CHARGES	57	30thr	155,295	2,000	2,000	430,000	430,000	430,000	430,000	430,000	430,000					
3245	10559209	5715		GO BOND ISSUE COSTS	57	30thr	407,995	-	-	-	-	-	-	-	-					
3246	10559209	5719		GO BOND REMIT TO ESCROW AGENT	57	30thr	-	-	-	59,713	1,248,245	1,248,245	1,248,245	1,248,245	1,248,245					
3247	10559209	5732		INST FING SERVICE CHARGES	57	30thr	7,952	-	-	8,000	8,000	8,000	8,000	8,000	8,000					
3248	10559209	5762		GO CP BAN SERVICE CHARGES	57	30thr	77,876	-	-	3,200	-	-	-	-	-					
3249					57		14,450,264	22,217,119	22,217,119	21,613,739	23,701,625	23,701,625	23,701,625	23,701,625	23,701,625					
3250	10559200	5920		CONTINGENCY	59	8Cont	-	-	-	(3,964)	-	-	-	-	-					
3251					59		-	-	-	(3,964)	-	-	-	-	-					
3252		5					27,173,128	33,249,947	32,531,798	33,238,560	41,844,582	39,252,561	41,844,582	39,252,561	39,252,561					
3253	592						25,653,361	32,149,947	31,431,798	32,138,560	38,206,429	35,614,408	38,206,429	35,614,408	35,614,408					
3254																				
3255	10559500	5381		PROFESSIONAL SERVICES	52	4Prof	48,410	-	-	-	-	-	-	-	-					
3256					52		48,410	-	-	-	-	-	-	-	-					
3257	5						48,410	-	-	-	-	-	-	-	-					
3258	595						48,410	-	-	-	-	-	-	-	-					
3259																				
3260	10559700	5491		DUES AND MEMBERSHIPS	52	5OSiv	6,171	-	-	-	-	-	-	-	-					
3261					52		6,171	-	-	-	-	-	-	-	-					
3262	10559700	5730		INST FING PRINCIPAL	57	1Prin	121,434	121,434	121,434	121,434	121,434	121,434	121,434	121,434	121,434					
3263	10559700	5731		INST FING INTEREST	57	2Int	176,289	173,861	173,861	173,861	171,432	171,432	171,432	171,432	171,432					
3264	10559700	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(7,890)	(11,326)	(11,326)	(11,326)	(11,326)	(11,326)					
3265	10559700	5732		INST FING SERVICE CHARGES	57	30thr	2,460	-	-	-	-	-	-	-	-					
3266					57		300,184	295,295	295,295	287,405	281,540	281,540	281,540	281,540	281,540					
3267	5						306,354	295,295	295,295	287,405	281,540	281,540	281,540	281,540	281,540					
3268	597						306,354	295,295	295,295	287,405	281,540	281,540	281,540	281,540	281,540					
3269																				
3270	10559800	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	765,865	920,500	920,500	920,500	965,500	880,500	965,500	880,500	880,500					
3271					56		765,865	920,500	920,500	920,500	965,500	880,500	965,500	880,500	880,500					
3272		5					765,865	920,500	920,500	920,500	965,500	880,500	965,500	880,500	880,500					
3273	598						765,865	920,500	920,500	920,500	965,500	880,500	965,500	880,500	880,500					
3274																				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
3275	10561100	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500		2,500				
3276					56		2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500		2,500				
3277		5					2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500		2,500				
3278	599						2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500		2,500				
3279																				
3280	10461100	4368	1802	FED GRANT-FOR PUBLIC ED/LSCA	43		(21,331)	-	(14,440)	(14,440)	-	-	-	-	-	-				
3281	10461100	4468	1800	ST GRANT-FOR PUBLIC ED	43		(179,737)	(171,510)	(190,193)	(190,193)	(220,843)	(220,843)	(220,843)	(220,843)	(220,843)	(220,843)				
3282					43		(201,068)	(171,510)	(204,633)	(204,633)	(220,843)	(220,843)	(220,843)	(220,843)	(220,843)	(220,843)				
3283	10461100	4510	1800	DEPT SERVICE CHARGES	45	451	(120,590)	(115,000)	(115,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)				
3284					45		(120,590)	(115,000)	(115,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)				
3285	10461100	4840	1800	MISC REVENUE-CONTR/DONATIONS	48	481	(1,973)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)	(2,400)				
3286	10461100	4840	1801	MISC REVENUE-CONTR/DONATIONS	48	481	(34,908)	(15,000)	(15,000)	(22,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)				
3287	10461100	4852	1800	MISC REVENUE-DISC REF. E-RATE	48	481	(18,205)	-	-	-	-	-	-	-	-	-				
3288	10461100	4890	1800	MISC REVENUE-OVERAGE/SHORTAGE	48	481	5	-	-	-	14	-	-	-	-	-				
3289	10461100	4892	1800	MISC REVENUE-NSF CHECK FEE	48	481	(95)	-	-	(60)	-	-	-	-	-	-				
3290		4			48		(55,176)	(17,400)	(17,400)	(24,446)	(22,400)	(22,400)	(22,400)	(22,400)	(22,400)	(22,400)				
3291							(376,834)	(303,910)	(337,033)	(359,079)	(373,243)	(373,243)	(373,243)	(373,243)	(373,243)	(373,243)				
3292	10561100	5121	1800	SALARIES & WAGES	51	1Sal	1,619,404	1,648,457	1,705,586	1,685,974	1,755,694	1,729,832	1,755,694	1,729,832	1,729,832	1,729,832				
3293	10561100	5122	1800	SALARIES & WAGES-OVERTIME	51	1Sal	516	318,570	328,888	286,516	312,414	312,414	312,414	312,414	312,414	312,414				
3294	10561100	5126	1800	SALARIES & WAGES-TEMP AND PART	51	1Sal	13,931	-	-	197	-	-	-	-	-	-				
3295	10561100	5126	1802	SALARIES & WAGES-TEMP AND PART	51	1Sal	299,522	318,570	328,888	286,516	312,414	312,414	312,414	312,414	312,414					
3296	10561100	5128	1800	TRAVEL ALLOWANCE	51	2Ben	4,560	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800				
3297	10561100	5132	1800	SEPARATION ALLOWANCE	51	2Ben	22,802	23,596	24,871	37,552	41,083	40,478	41,083	40,478	40,478	40,478				
3298	10561100	5134	1800	401-K SUPP RET PLAN - OTHER	51	2Ben	79,744	82,423	85,147	84,295	87,785	86,492	87,785	86,492	86,492	86,492				
3299	10561100	5181	1800	FICA CONTRIBUTIONS	51	2Ben	142,349	150,842	155,763	145,764	158,577	156,599	158,577	156,599	156,599	156,599				
3300	10561100	5181	1802	FICA CONTRIBUTIONS	51	2Ben	1,066	-	-	-	-	-	-	-	-	-				
3301	10561100	5182	1800	RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	77,989	80,616	83,280	82,447	85,854	84,589	85,854	84,589	84,589	84,589				
3302	10561100	5185	1800	UNEMPLOYMENT CLAIMS	51	2Ben	1,091	-	37	37	-	-	-	-	-	-				
3303	10561100	5190	1800	LIFE INSURANCE - EMPLOYEES	51	2Ben	2,807	-	-	2,985	-	-	-	-	-	-				
3304	10561100	5183	1800	HEALTH INSURANCE	51	3Ben	237,991	265,000	265,000	276,713	297,432	291,600	297,432	291,600	291,600					
3305	10561100	5184	1800	HEALTH INSURANCE - RETIREES	51	3Ben	9,376	14,936	14,936	23,324	25,656	25,656	25,656	25,656	25,656					
3306	10561100	51841	1800	HEALTH INSURANCE - RETIREES	51	3Ben	41,093	41,006	41,006	36,239	33,131	33,131	33,131	33,131	33,131					
3307	10561100	5187	1800	DENTAL INSURANCE	51	3Ben	15,574	17,500	17,500	17,635	19,584	19,200	19,584	19,200	19,200					
3308	10561100	5188	1800	DENTAL INS - RETIREES UNDER 65	51	3Ben	499	853	853	1,468	1,615	1,615	1,615	1,615	1,615					
3309					51		2,570,313	2,648,599	2,727,667	2,685,946	2,823,625	2,786,406	2,823,625	2,786,406	2,786,406	2,786,406				
3310	10561100	5211	1800	CLEANING & JANITORIAL SUPPLIES	52	0Supp	2	300	300	-	-	-	-	-	-	-				
3311	10561100	5212	1800	WEARING APPAREL	52	0Supp	137	200	200	-	207	207	207	207	207	207				
3312	10561100	5220	1800	FOOD AND PROVISIONS	52	0Supp	4,234	4,120	4,120	4,120	4,264	4,264	4,264	4,264	4,264	4,264				
3313	10561100	5232	1800	AUDIO VISUAL SUPPLIES	52	0Supp	76,308	73,130	73,130	73,130	75,690	75,690	75,690	75,690	75,690					
3314	10561100	5232	1801	AUDIO VISUAL SUPPLIES	52	0Supp	614	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000					
3315	10561100	5232	1802	AUDIO VISUAL SUPPLIES	52	0Supp	2,093	-	-	-	-	-	-	-	-	-				
3316	10561100	5233	1801	PERIODICALS BOOKS & OTHER PUB	52	0Supp	21,223	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400					
3317	10561100	5233	1800	PERIODICALS BOOKS & OTHER PUB	52	0Supp	160,176	193,800	196,800	196,800	203,688	203,688	203,688	203,688	203,688					
3318	10561100	5233	1802	PERIODICALS BOOKS & OTHER PUB	52	0Supp	5,428	-	-	-	-	-	-	-	-	-				
3319	10561100	5234	1800	PERIOD. BOOKS & OTH PUB - S.O.	52	0Supp	194,159	230,270	230,270	213,323	242,700	242,700	242,700	242,700	242,700					
3320	10561100	5239	1800	MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	217	260	260	140	145	145	145	145	145					
3321	10561100	5260	1800	PRINTING AND OFFICE SUPPLIES	52	0Supp	144,821	191,421	201,971	204,376	306,338	268,838	306,338	268,838	268,838					
3322	10561100	5260	1802	PRINTING AND OFFICE SUPPLIES	52	0Supp	757	-	-	-	-	-	-	-	-	-				
3323	10561100	5260	1801	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	-	-	-	-	-	-	-	-				
3324	10561100	5290	1800	TOOLS AND SUPPLIES	52	0Supp	176	-	-	15	-	-	-	-	-	-				
3325	10561100	5311	1800	TRAVEL	52	1Trav	6,623	6,360	6,360	4,400	4,532	4,532	4,532	4,532	4,532					
3326	10561100	5312	1800	TRAVEL SUBSISTENCE	52	1Trav	922	700	700	3,425	3,528	3,528	3,528	3,528	3,528					

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted	BOCC Adopted						
3327	10561100	5395	1800	EDUCATION EXPENSES	52	1Trav	1,472	1,610	1,610	8,436	8,436	8,436	8,436	8,436						
3328	10561100	5321	1801	TELEPHONE AND COMMUNICATIONS	52	2Utrl	503	600	600	568	600	600	600	600						
3329	10561100	5321	1800	TELEPHONE AND COMMUNICATIONS	52	2Utrl	51,134	60,000	52,164	43,000	44,900	44,900	44,900	44,900						
3330	10561100	5325	1800	POSTAGE	52	2Utrl	9,966	10,500	10,500	10,500	10,815	10,815	10,815	10,815						
3331	10561100	5352	1800	MAINT & REPAIRS-EQUIPMENT	52	3Main	16,438	18,200	18,200	16,500	16,913	16,913	16,913	16,913						
3332	10561100	5353	1800	MAINT & REPAIRS-FUEL GAS	52	3Main	3,736	3,590	3,590	4,980	5,182	5,182	5,182	5,182						
3333	10561100	5354	1800	MAINT AGREEMNTS-COMP SOFTWARE	52	3Main	34,709	42,590	50,426	37,276	38,208	38,208	38,208	38,208						
3334	10561100	5357	1800	MAINT & REPAIRS-K CORP ALLOC	52	3Main	-	-	335,755	335,755	377,589	377,589	377,589	377,589						
3335	10561100	5358	1800	MAINT & REPAIRS-VEH INTERDEPT	52	3Main	460	1,103	1,103	1,442	1,300	1,300	1,300	1,300						
3336	10561100	5381	1800	PROFESSIONAL SERVICES	52	4Prof	8,743	8,590	8,590	8,590	9,405	9,405	9,405	9,405						
3337	10561100	5381	1802	PROFESSIONAL SERVICES	52	4Prof	-	-	14,440	14,440	-	-	-	-						
3338	10561100	5383	1800	MEDICAL SERVICES	52	4Prof	-	400	400	-	200	200	200	200						
3339	10561100	5370	1800	ADVERTISING/EMPL-RECOGNITION	52	5OSiv	2,319	500	500	500	513	513	513	513						
3340	10561100	5392	1800	LAUNDRY AND DRY CLEANING	52	5OSiv	-	-	-	129	131	131	131	131						
3341	10561100	5491	1800	DUES AND MEMBERSHIPS	52	5OSiv	2,115	1,910	1,910	2,597	2,662	2,662	2,662	2,662						
3342	10561100	5492	1800	UNCOLLECTIBLE ACCOUNTS	52	5OSiv	80	-	-	168	-	-	-	-						
3343	10561100	5430	1800	RENTAL OF EQUIPMENT	52	8Rent	26,406	26,490	26,490	26,490	27,152	27,152	27,152	27,152						
3344	10561100	5450	1800	INSURANCE AND BONDING	52	9Inst	30,075	35,651	35,651	35,733	35,901	35,901	35,901	35,901						
3345					52		806,045	940,695	1,310,227	1,275,233	1,449,399	1,411,899	1,411,899	1,411,899						
3346	10561100	5550	1800	OTHER EQUIPMENT	55	5OIEq	-	25,640	32,326	32,326	-	-	-	-						
3347	10561100	5580	1800	BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	40,000	40,000	40,000	-	-	-	-						
3348					55		-	65,640	72,326	72,326	-	-	-	-						
3349	10561100	5730	1800	INST FING PRINCIPAL	57	1Prin	74,719	74,719	74,719	74,719	74,719	74,719	74,719	74,719						
3350	10561100	5731	1800	INST FING INTEREST	57	2Int	108,472	106,977	106,977	106,977	105,483	105,483	105,483	105,483						
3351	10561100	57311	1800	COPS/LEASE/INST INTEREST CREDIT	57	2Int	-	-	-	(4,855)	(6,969)	(6,969)	(6,969)	(6,969)						
3352	10561100	5732	1800	INST FING SERVICE CHARGES	57	30thr	1,514	-	-	-	-	-	-	-						
3353					57		184,705	181,696	181,696	176,841	173,233	173,233	173,233	173,233						
3354			5				3,561,062	3,836,630	4,291,916	4,210,346	4,446,257	4,371,538	4,371,538	4,371,538						
3355	611						3,184,228	3,532,720	3,954,883	3,851,267	4,073,014	3,998,295	3,998,295	3,998,295						
3356							-	-	-	-	-	-	-	-						
3357	10461301	4390		FED GRANT-US DOT FED HWY ADMIN	43		-	-	(25,000)	(20,000)	(10,000)	(10,000)	(10,000)	(10,000)						
3358	10461301	4415		ST GRANT-ADOPT-A-TRAIL	43		-	(5,000)	(5,000)	-	-	-	-	-						
3359					43		-	(5,000)	(30,000)	(20,000)	(10,000)	(10,000)	(10,000)	(10,000)						
3360	10461301	4510		DEPT SERVICE CHARGES	45	451	(176,684)	(180,000)	(180,000)	(198,000)	(198,000)	(198,000)	(198,000)	(198,000)						
3361	10461372	4510		DEPT SERVICE CHARGES	45	451	(10,469)	(8,000)	(8,000)	(8,300)	(8,000)	(8,000)	(8,000)	(8,000)						
3362	10461371	4510		DEPT SERVICE CHARGES-CAMPING	45	451	(125,386)	(130,000)	(130,000)	(140,200)	(140,200)	(140,200)	(140,200)	(140,200)						
3363	10461371	4511		DEPT SERVICE CHARGES-ANNUAL CP	45	451	(37,912)	(32,000)	(32,000)	(42,000)	(42,200)	(42,200)	(42,200)	(42,200)						
3364	10461301	4512		DEPT SERVICE CHARGES-BIKE RACE	45	451	-	-	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)						
3365	10461371	4512		DEPT SERVICE CHARGES-RESRVTVNS	45	451	(2,022)	(1,500)	(1,500)	(2,815)	(2,815)	(2,815)	(2,815)	(2,815)						
3366	10461370	4570		DEPT SERVICE CHARGES-CONCESSN	45	451	(16,887)	(17,000)	(17,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)						
3367	10461371	4570		DEPT SERVICE CHARGES-CONCESSN	45	451	(23,293)	(24,000)	(24,000)	(23,000)	(23,000)	(23,000)	(23,000)	(23,000)						
3368	10461370	4571		DEPT SRV CHRGS-WILDLIFE	45	451	(16,928)	(19,000)	(19,000)	(18,900)	(19,000)	(19,000)	(19,000)	(19,000)						
3369					45		(409,582)	(411,500)	(411,500)	(452,215)	(452,215)	(452,215)	(452,215)	(452,215)						
3370	10461301	4850		MISC REVENUE-INSURANCE REFUNDS	48	481	(2,438)	-	-	(2,900)	-	-	-	-						
3371	10461372	4860		MISC REVENUE-RENT INCOME	48	481	-	-	-	-	(10,000)	(10,000)	(10,000)	(10,000)						
3372	10461370	4860		MISC REVENUE-RENT/LEASE INCOME	48	481	(847)	(1,300)	(1,300)	-	(1,000)	(1,000)	(1,000)	(1,000)						
3373	10461374	4860		MISC REVENUE-RENT INCOME	48	481	-	-	-	-	(7,200)	(7,200)	(7,200)	(7,200)						
3374	10461370	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	(10)	-	-	-	-	-	-	-						
3375	10461371	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	(9)	-	-	-	-	-	-	-						
3376	10461301	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	15	-	-	-	-	-	-	-						
3377	10461301	4892		MISC REVENUE-NSF CHECK FEE	48	481	(40)	-	-	(20)	-	-	-	-						
3378					48		(3,330)	(1,300)	(1,300)	(2,920)	(18,200)	(18,200)	(18,200)	(18,200)						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Line No.		Dept. Org #	Obj. Code	Proj. Code	Account Description		C	SC	FY2005		FY2006			FY2007	FY2007	FY2007	FY2007
									Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	Adopted		
									(412,912)	(417,800)	(442,800)	(475,135)	(480,415)	(480,415)	(480,415)		
3379			4														
3380	10561371	5040			TRNS TO GENERAL CAP PROJ FD	50	I FT					30,969					
3381	10561372	5040			I FT TO GENERAL CAPITAL PROJ FD	50	I FT	750,000				1,378,000					
3382	10561374	5040			TRNS TO GENERAL CAP PROJ FD	50	I FT		1,378,000			14,344					
3383	10561301	5040			TRNS TO GENERAL CAP PROJ FD	50	I FT										
3384						50		750,000	1,378,000	1,423,313	1,423,313	953,627	1,784,827	1,784,827			
3385	10561371	5121			SALARIES & WAGES	51	1Sal	140,370	150,759	155,969	149,100	159,645	159,645	159,645			
3386	10561372	5121			SALARIES & WAGES	51	1Sal	56,034	59,625	61,376	55,400	53,634	53,634	53,634			
3387	10561374	5121			SALARIES & WAGES	51	1Sal		28,989	31,003		89,912	76,384	76,384			
3388	10561301	5121			SALARIES & WAGES	51	1Sal	244,832	258,630	268,409	250,600	297,975	297,975	297,975			
3389	10561371	5122			SALARIES & WAGES-OVERTIME	51	1Sal	659	500	500	1,090						
3390	10561301	5122			SALARIES & WAGES-OVERTIME	51	1Sal	552	1,000	1,000	480						
3391	10561371	5126			SALARIES & WAGES-TEMP AND PART	51	1Sal	46,529	62,000	63,995	56,000	60,400	60,400	60,400			
3392	10561301	5126			SALARIES & WAGES-TEMP AND PART	51	1Sal	101,757	91,076	94,359	101,800	99,413	99,413	99,413			
3393	10561372	5126			SALARIES & WAGES-TEMP AND PART	51	1Sal	3,035	1,800	1,833	6,800	1,000	1,000	1,000			
3394	10561301	5120			BOARD MEMBER COMPENSATION	51	1Sal					1,980					
3395	10561374	5128			TRAVEL ALLOWANCE	51	2Ben						960	960			
3396	10561301	5128			TRAVEL ALLOWANCE	51	2Ben	1,824	4,800	4,800	1,940	1,920	1,920	1,920			
3397	10561372	5128			TRAVEL ALLOWANCE	51	2Ben	1,824			1,940	960	960	960			
3398	10561371	5128			TRAVEL ALLOWANCE	51	2Ben	912			970	960	960	960			
3399	10561301	5132			SEPARATION ALLOWANCE	51	2Ben	3,507	3,715	3,933	5,580	6,973	6,973	6,973			
3400	10561371	5132			SEPARATION ALLOWANCE	51	2Ben	2,017	2,165	2,281	3,340	3,736	3,736	3,736			
3401	10561372	5132			SEPARATION ALLOWANCE	51	2Ben	802	853	892	1,230	1,255	1,255	1,255			
3402	10561374	5132			SEPARATION ALLOWANCE	51	2Ben		415	460		2,104	1,788	1,788			
3403	10561301	5134			401-K SUPP RET PLAN -OTHER	51	2Ben	14,180	12,982	13,448	12,540	14,899	14,899	14,899			
3404	10561372	5134			401-K SUPP RET PLAN -OTHER	51	2Ben	2,802	2,981	3,064	2,770	2,681	2,681	2,681			
3405	10561374	5134			401-K SUPP RET PLAN -OTHER	51	2Ben		1,449	1,545		4,496	3,820	3,820			
3406	10561371	5134			401-K SUPP RET PLAN -OTHER	51	2Ben	7,051	7,563	7,811	7,520	7,982	7,982	7,982			
3407	10561371	5181			FICA CONTRIBUTIONS	51	2Ben	13,886	16,314	16,840	13,800	16,907	16,907	16,907			
3408	10561372	5181			FICA CONTRIBUTIONS	51	2Ben	4,518	4,699	4,829	4,670	4,253	4,253	4,253			
3409	10561301	5181			FICA CONTRIBUTIONS	51	2Ben	26,333	27,196	28,149	24,100	30,699	30,699	30,699			
3410	10561374	5181			FICA CONTRIBUTIONS	51	2Ben		2,218	2,365		6,952	5,917	5,917			
3411	10561374	5182			RET CONTRIB.- OTHER EMPLOYEES	51	2Ben		1,418	1,512		4,397	3,736	3,736			
3412	10561301	5182			RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	11,995	12,696	13,152	12,260	14,571	14,571	14,571			
3413	10561371	5182			RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	6,896	7,397	7,640	7,350	7,807	7,807	7,807			
3414	10561372	5182			RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	2,740	2,916	2,998	2,710	2,623	2,623	2,623			
3415	10561301	5185			UNEMPLOYMENT CLAIMS	51	2Ben	161		7,213	7,212						
3416	10561371	5185			UNEMPLOYMENT CLAIMS	51	2Ben			1,032	1,032						
3417	10561374	5186			WORKERS COMPENSATION	51	2Ben		324	324							
3418	10561301	5189			OTHER FRINGE BENEFITS	51	2Ben	180			215						
3419	10561371	5189			OTHER FRINGE BENEFITS	51	2Ben	268			183						
3420	10561301	5190			LIFE INSURANCE - EMPLOYEES	51	2Ben	410			430						
3421	10561372	5190			LIFE INSURANCE - EMPLOYEES	51	2Ben	95			90						
3422	10561371	5190			LIFE INSURANCE - EMPLOYEES	51	2Ben	245			260						
3423	10561301	5183			HEALTH INSURANCE	51	3Ben	34,185	41,340	41,340	35,936	48,734	48,734	48,734			
3424	10561371	5183			HEALTH INSURANCE	51	3Ben	22,733	24,910	24,910	25,663	27,738	27,738	27,738			
3425	10561374	5183			HEALTH INSURANCE	51	3Ben		4,910	4,910		14,908	11,992	11,992			
3426	10561372	5183			HEALTH INSURANCE	51	3Ben	6,464	7,950	7,950	6,043	8,857	8,857	8,857			
3427	10561301	5184			HEALTH INSURANCE - RETIREES	51	3Ben	3,807	4,184	4,184	4,544	4,998	4,998	4,998			
3428	10561301	51841			HEALTH INSURANCE - RETIREES	51	3Ben	5,538	5,663	5,663	5,262	4,808	4,808	4,808			
3429	10561371	5187			DENTAL INSURANCE	51	3Ben	1,451	1,645	1,645	1,663	1,827	1,827	1,827			
3430	10561301	5187			DENTAL INSURANCE	51	3Ben	2,366	2,730	2,730	2,602	3,209	3,209	3,209			

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007 BOCC Adopted				
3431	10561372	5187		DENTAL INSURANCE	51	3Ben	464	525	525	433	583	583	583	583		583				
3432	10561374	5187		DENTAL INSURANCE	51	3Ben	-	-	-	-	982	790	982	790		790				
3433	10561301	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	261	284	284	367	404	404	404	404		404				
3434					51		773,682	860,621	896,873	815,925	1,019,142	997,838	1,019,142	997,838		997,838				
3435	10561370	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	57	-	-	-	-	-	-	-		-				
3436	10561371	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	979	2,000	2,000	2,000	2,000	2,000	2,000	2,000		2,000				
3437	10561374	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	-	-	-	-	500	500	500	500		500				
3438	10561372	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	449	500	500	523	500	500	500	500		500				
3439	10561301	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	1,857	1,800	1,800	1,800	1,863	1,863	1,863	1,863		1,863				
3440	10561372	5212		WEARING APPAREL	52	0Supp	515	400	400	1,100	1,140	1,140	1,140	1,140		1,140				
3441	10561371	5212		WEARING APPAREL	52	0Supp	415	300	300	400	400	400	400	400		400				
3442	10561301	5212		WEARING APPAREL	52	0Supp	3,173	3,000	3,000	4,000	3,105	3,105	3,105	3,105		3,105				
3443	10561374	5212		WEARING APPAREL	52	0Supp	-	-	-	-	300	200	300	200		200				
3444	10561301	5220		FOOD AND PROVISIONS	52	0Supp	930	1,400	1,400	2,320	1,500	1,500	1,500	1,500		1,500				
3445	10561372	5220		FOOD AND PROVISIONS	52	0Supp	1,055	700	700	1,405	1,455	1,455	1,455	1,455		1,455				
3446	10561371	5232		AUDIO VISUAL SUPPLIES	52	0Supp	270	100	100	50	100	100	100	100		100				
3447	10561372	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	50	100	100	100	100		100				
3448	10561301	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	85	100	100	100	100		100				
3449	10561372	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	-	-	40	-	-	-	-		-				
3450	10561301	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	12	100	100	400	300	300	300	300		300				
3451	10561374	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	-	-	-	-	2,000	2,000	2,000	2,000		2,000				
3452	10561301	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	3,573	4,000	4,000	5,900	4,140	4,140	4,140	4,140		4,140				
3453	10561371	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	1,537	2,000	2,000	2,000	2,000	2,000	2,000	2,000		2,000				
3454	10561372	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	845	1,000	1,000	1,759	1,800	1,800	1,800	1,800		1,800				
3455	10561301	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	445	800	800	800	828	828	828	828		828				
3456	10561372	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	-	50	50	40	50	50	50	50		50				
3457	10561371	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	-	50	50	50	50	50	50	50		50				
3458	10561301	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	8,162	8,000	8,000	9,320	26,840	26,840	26,840	26,840		26,840				
3459	10561371	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	2,119	1,000	1,000	1,750	1,500	1,500	1,500	1,500		1,500				
3460	10561372	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	204	500	500	500	500	500	500	500		500				
3461	10561371	5270		INVENTORY	52	0Supp	12,814	12,000	12,000	14,000	14,500	14,500	14,500	14,500		14,500				
3462	10561370	5270		INVENTORY	52	0Supp	11,099	10,000	10,000	11,500	11,500	11,500	11,500	11,500		11,500				
3463	10561370	52701		NON-BUDGETARY YR END INVENTORY	52	0Supp	8,864	-	-	-	-	-	-	-		-				
3464	10561371	52701		NON-BUDGETARY YR END INVENTORY	52	0Supp	1,998	-	-	-	-	-	-	-		-				
3465	10561370	5271		PURCHASES FOR RESALE-WILDLIFE	52	0Supp	16,427	18,000	18,000	19,600	19,600	19,600	19,600	19,600		19,600				
3466	10561301	5290		TOOLS AND SUPPLIES	52	0Supp	19,428	21,200	17,682	18,270	24,110	14,110	24,110	14,110		14,110				
3467	10561374	5290		TOOLS AND SUPPLIES	52	0Supp	-	-	-	-	500	500	500	500		500				
3468	10561372	5290		TOOLS AND SUPPLIES	52	0Supp	2,192	4,600	4,600	4,600	4,760	4,760	4,760	4,760		4,760				
3469	10561371	5290		TOOLS AND SUPPLIES	52	0Supp	3,618	14,400	14,400	15,000	14,000	14,000	14,000	14,000		14,000				
3470	10561372	5311		TRAVEL	52	1Trav	126	-	-	70	-	-	-	-		-				
3471	10561301	5311		TRAVEL	52	1Trav	426	200	200	522	725	725	725	725		725				
3472	10561372	5312		TRAVEL SUBSISTENCE	52	1Trav	9	50	50	35	100	100	100	100		100				
3473	10561371	5312		TRAVEL SUBSISTENCE	52	1Trav	-	100	100	-	600	600	600	600		600				
3474	10561301	5312		TRAVEL SUBSISTENCE	52	1Trav	1,242	1,500	1,500	1,112	1,600	1,600	1,600	1,600		1,600				
3475	10561301	5395		EDUCATION EXPENSES	52	1Trav	2,523	3,400	3,400	4,135	3,000	3,000	3,000	3,000		3,000				
3476	10561372	5395		EDUCATION EXPENSES	52	1Trav	-	100	100	125	300	300	300	300		300				
3477	10561371	5395		EDUCATION EXPENSES	52	1Trav	140	100	100	535	300	300	300	300		300				
3478	10561301	5321		TELEPHONE AND COMMUNICATIONS	52	2UHi	8,778	9,400	10,066	9,830	9,800	9,800	9,800	9,800		9,800				
3479	10561374	5321		TELEPHONE AND COMMUNICATIONS	52	2UHi	-	-	-	-	300	300	300	300		300				
3480	10561371	5321		TELEPHONE AND COMMUNICATIONS	52	2UHi	2,672	3,400	5,666	4,700	3,400	3,400	3,400	3,400		3,400				
3481	10561372	5321		TELEPHONE AND COMMUNICATIONS	52	2UHi	-	300	300	300	300	300	300	300		300				
3482	10561372	5325		POSTAGE	52	2UHi	5	500	500	500	500	500	500	500		500				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	FY2007 Adopted	BOCC				
3483	10561301	5325		POSTAGE	52	2Utl	777	780	780	930	805	805	805	805	805	805				
3484	10561371	5325		POSTAGE	52	2Utl	335	400	400	609	400	400	400	400	400	400				
3485	10561374	5330		UTILITIES	52	2Utl	-	2,100	2,100	500	2,100	2,100	2,100	2,100	2,100	2,100				
3486	10561301	5330		UTILITIES	52	2Utl	20,228	23,000	23,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000				
3487	10561372	5330		UTILITIES	52	2Utl	6,623	5,000	5,000	7,200	7,200	7,200	7,200	7,200	7,200	7,200				
3488	10561371	5330		UTILITIES	52	2Utl	21,527	26,000	26,000	24,000	25,000	25,000	25,000	25,000	25,000	25,000				
3489	10561372	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	403	400	400	400	400	400	400	400	400	400				
3490	10561374	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	-	-	-	100	100	100	100	100	100				
3491	10561371	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	(6,348)	5,500	3,234	6,473	4,000	4,000	4,000	4,000	4,000	4,000				
3492	10561301	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	5,129	9,500	8,834	9,500	9,740	9,740	9,740	9,740	9,740	9,740				
3493	10561301	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	8,410	9,000	9,000	9,654	9,225	9,225	9,225	9,225	9,225	9,225				
3494	10561371	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	3,609	2,000	2,000	4,662	2,000	2,000	2,000	2,000	2,000	2,000				
3495	10561370	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	88	200	200	200	200	200	200	200	200	200				
3496	10561374	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	750	750	-	750	750	750	750	750	750				
3497	10561371	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	10	-	-	-	-	-	-				
3498	10561301	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	11,164	7,340	10,169	15,685	14,616	14,616	14,616	14,616	14,616	14,616				
3499	10561372	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	4,166	1,000	5,595	5,698	1,000	1,000	1,000	1,000	1,000	1,000				
3500	10561374	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	-	-	-	-	200	200	200	200	200	200				
3501	10561301	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	52,548	15,450	15,450	15,450	12,000	12,000	12,000	12,000	12,000	12,000				
3502	10561371	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	8,110	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500				
3503	10561301	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	8,762	7,300	7,300	15,597	15,600	15,600	15,600	15,600	15,600	15,600				
3504	10561301	5359		MAINT & REPAIRS-VEH INT-PRE-VAC	52	3Main	3,772	-	-	-	-	-	-	-	-	-				
3505	10561301	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main	3,160	-	-	-	-	-	-	-	-	-				
3506	10561301	5381		PROFESSIONAL SERVICES	52	4Prof	1,946	21,635	47,950	47,500	3,000	3,000	3,000	3,000	3,000	3,000				
3507	10561374	5381		PROFESSIONAL SERVICES	52	4Prof	-	45,000	56,870	11,983	-	-	-	-	-	-				
3508	10561372	5381		PROFESSIONAL SERVICES	52	4Prof	30	10,000	10,000	4,200	1,000	1,000	1,000	1,000	1,000	1,000				
3509	10561371	5381		PROFESSIONAL SERVICES	52	4Prof	3,688	5,600	5,600	5,248	3,000	3,000	3,000	3,000	3,000	3,000				
3510	10561301	5383		MEDICAL SERVICES	52	4Prof	585	1,500	1,500	1,530	700	700	700	700	700	700				
3511	10561374	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	-	-	-	-	500	500	500	500	500	500				
3512	10561372	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	576	300	300	476	500	500	500	500	500	500				
3513	10561301	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	3,607	3,500	3,500	2,528	3,100	3,100	3,100	3,100	3,100	3,100				
3514	10561371	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	263	1,000	1,000	638	1,000	1,000	1,000	1,000	1,000	1,000				
3515	10561301	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	149	150	150	95	150	150	150	150	150	150				
3516	10561374	5491		DUES AND MEMBERSHIPS	52	5OSiv	-	-	-	230	100	100	100	100	100	100				
3517	10561372	5491		DUES AND MEMBERSHIPS	52	5OSiv	190	200	200	90	200	200	200	200	200	200				
3518	10561301	5491		DUES AND MEMBERSHIPS	52	5OSiv	1,112	1,000	1,000	1,060	1,000	1,000	1,000	1,000	1,000	1,000				
3519	10561371	5491		DUES AND MEMBERSHIPS	52	5OSiv	340	350	350	590	350	350	350	350	350	350				
3520	10561301	5492		UNCOLLECTIBLE ACCOUNTS	52	5OSiv	-	-	-	158	-	-	-	-	-	-				
3521	10561372	5398		TRANSPORTATION	52	6Tran	185	5,325	5,325	-	5,325	5,325	5,325	5,325	5,325	5,325				
3522	10561372	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	500	500	500	500	500	500	500				
3523	10561374	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	-	4,500	4,500	4,500	4,500	4,500	4,500				
3524	10561371	5430		RENTAL OF EQUIPMENT	52	8Rent	1,737	3,300	3,300	4,900	4,900	4,900	4,900	4,900	4,900	4,900				
3525	10561301	5430		RENTAL OF EQUIPMENT	52	8Rent	4,065	4,000	4,000	2,200	2,255	2,255	2,255	2,255	2,255	2,255				
3526	10561372	5430		RENTAL OF EQUIPMENT	52	8Rent	737	500	500	1,506	500	500	500	500	500	500				
3527	10561301	5450		INSURANCE AND BONDING	52	9Insr	15,575	18,460	18,460	17,824	17,908	17,908	17,908	17,908	17,908	17,908				
3528	10561371	5450		INSURANCE AND BONDING	52	9Insr	935	1,110	1,110	1,312	1,318	1,318	1,318	1,318	1,318	1,318				
3529	10561372	5450		INSURANCE AND BONDING	52	9Insr	141	170	170	296	297	297	297	297	297	297				
3530					52		307,278	374,470	416,561	391,058	348,905	338,805	338,805	338,805	338,805	338,805				
3531	10561374	5540		VEHICLES	55	2Veh	-	-	-	-	20,000	-	-	-	-	-				
3532	10561301	5540		VEHICLES	55	2Veh	-	19,700	19,700	19,492	-	-	-	-	-	-				
3533	10561374	5550		OTHER EQUIPMENT	55	5OIEq	-	-	-	-	25,600	-	-	-	-	-				
3534	10561301	5550		OTHER EQUIPMENT	55	5OIEq	43,757	17,000	17,689	17,944	-	-	-	-	-	-				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted						
3535	10561371	5550		OTHER EQUIPMENT	55	50IEq		17,489	-	14,000	12,202	-	-	-						
3536	10561374	5570		LAND AND IMPROVEMENTS	55	7Land		-	-	-	-	15,000	15,000	15,000						
3537	10561371	5570		LAND AND IMPROVEMENTS	55	7Land		4,260	-	-	-	106,500	106,500	106,500						
3538	10561301	5570		LAND AND IMPROVEMENTS	55	7Land		35,399	50,865	29,500	29,500	45,000	45,000	45,000						
3539	10561372	5570		LAND AND IMPROVEMENTS	55	7Land		6,230	-	-	-	59,500	59,500	59,500						
3540	10561371	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg		14,884	-	-	-	-	-	-						
3541					55			122,018	87,565	80,889	79,138	271,600	236,300	236,300						
3542	10561301	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		-	-	25,000	20,000	16,000	14,000	14,000						
3543	10561372	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		235,683	225,000	225,000	225,000	225,000	225,000	225,000						
3544					56			235,683	225,000	250,000	245,000	241,000	239,000	239,000						
3545	10561373	5710		GO BOND PRINCIPAL	57	1Prin		17,500	17,500	17,500	17,500	16,500	16,500	16,500						
3546	10561373	5730		INST FING PRINCIPAL	57	1Prin		1,716	1,716	1,716	1,716	1,716	1,716	1,716						
3547	10561373	5711		GO BOND INTEREST	57	2Int		1,783	1,178	1,178	1,178	572	572	572						
3548	10561373	5731		INST FING INTEREST	57	2Int		2,491	2,457	2,457	2,457	2,423	2,423	2,423						
3549	10561373	57311		COPS/LEASE/INST INTEREST CREDIT	57	2Int		-	-	-	(111)	(160)	(160)	(160)						
3550	10561373	5732		INST FING SERVICE CHARGES	57	3Othr		35	-	-	-	-	-	-						
3551					57			23,526	22,851	22,851	22,740	21,051	21,051	21,051						
3552		5						2,212,186	2,948,507	3,090,487	2,977,174	2,855,325	3,617,821	3,617,821						
3553	613							1,799,274	2,530,707	2,647,687	2,502,039	2,374,910	3,137,406	3,137,406						
3554																				
3555	10561400	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		45,000	45,000	45,000	45,000	55,000	55,000	55,000						
3556					56			45,000	45,000	45,000	45,000	55,000	55,000	55,000						
3557		5						45,000	45,000	45,000	45,000	55,000	55,000	55,000						
3558	614							45,000	45,000	45,000	45,000	55,000	55,000	55,000						
3559																				
3560	10461500	4560		DEPT SERVICE CHARGES-RESALE	45	451		(546)	(700)	(700)	(900)	(800)	(800)	(800)						
3561					45			(546)	(700)	(700)	(900)	(800)	(800)	(800)						
3562		4						(546)	(700)	(700)	(900)	(800)	(800)	(800)						
3563	10561500	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		5,000	5,000	5,000	5,000	8,000	8,000	8,000						
3564					56			5,000	5,000	5,000	5,000	8,000	8,000	8,000						
3565		5						5,000	5,000	5,000	5,000	8,000	8,000	8,000						
3566	615							4,454	4,300	4,300	4,100	7,200	7,200	7,200						
3567																				
3568	10561900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr		5,000	5,000	5,000	5,000	5,000	5,000	5,000						
3569					56			5,000	5,000	5,000	5,000	5,000	5,000	5,000						
3570		5						5,000	5,000	5,000	5,000	5,000	5,000	5,000						
3571	619							5,000	5,000	5,000	5,000	5,000	5,000	5,000						
3572																				
3573	10491100	4710		GO BOND PROCEEDS	47	470		(21,630,000)	-	-	-	-	-	-						
3574					47			(21,630,000)	-	-	-	-	-	-						
3575		4						(21,630,000)	-	-	-	-	-	-						
3576	10591100	5715		GO BOND ISSUE COSTS	57	3Othr		122,254	-	-	-	-	-	-						
3577	10591100	5719		GO BOND REMIT TO ESCROW AGENT	57	3Othr		21,630,000	8,000	8,000	8,000	8,000	8,000	8,000						
3578	10591100	5765		GO CP BAN ISSUANCE COSTS	57	3Othr		13,938	8,000	8,000	8,000	8,000	8,000	8,000						
3579					57			21,766,192	8,000	8,000	8,000	8,000	8,000	8,000						
3580		5						21,766,192	8,000	8,000	8,000	8,000	8,000	8,000						
3581	911							136,192	8,000	8,000	8,000	8,000	8,000	8,000						
3582																				
3583	10491200	4040		IFT FROM GENERAL CPO FUND	40			(794,841)	-	-	(772,982)	-	-	-						
3584					40			(794,841)	-	-	(772,982)	-	-	-						
3585		4						(794,841)	-	-	(772,982)	-	-	-						
3586	10591200	5732		INST FING SERVICE CHARGES	57	3Othr		925	1,000	1,000	2,936	3,000	3,000	3,000						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted						
3587					57			925	1,000	1,000	2,936	3,000	3,000	3,000						
3588		5						925	1,000	1,000	2,936	3,000	3,000	3,000						
3589	912							(793,916)	1,000	1,000	(770,046)	3,000	3,000	3,000						
3590				CONTINGENCY																
3591	10592000	5920			59	8Cont		-	500,000	444,127	-	500,000	500,000	500,000						
3592					59			-	500,000	444,127	-	500,000	500,000	500,000						
3593		5						-	500,000	444,127	-	500,000	500,000	500,000						
3594	920							-	500,000	444,127	-	500,000	500,000	500,000						
3595																				
3596	10493000	4810		INVESTMENT EARNINGS	48	480		(1,485,822)	(1,493,658)	(1,493,658)	(3,304,800)	(3,300,000)	(3,300,000)	(3,300,000)						
3597	10493000	4812		INVESTMENT EARNINGS-COPS	48	480		(280)	-	-	-	-	-	-						
3598	10493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	48	480		56,866	-	-	-	-	-	-						
3599	10493000	4816		INVESTMENT EARNINGS (C2)	48	480		(466,489)	(595,342)	(595,342)	-	-	-	-						
3600	10493000	4820		MISC REVENUE-SALE OF PROPERTY	48	481		(128,205)	(100,000)	(100,000)	(140,856)	(100,000)	(100,000)	(100,000)						
3601	10493000	4850		MISC REVENUE-INSURANCE REFUNDS	48	481		(6,156)	-	-	(15,024)	-	-	-						
3602	10493000	4851		MISC REVENUE-OTHER REFUNDS	48	481		(25,258)	-	-	-	-	-	-						
3603	10493000	4895		MISC REVENUE-OTHER MISC	48	481		(2,055,595)	(2,189,000)	(2,189,000)	(3,460,680)	(3,400,000)	(3,400,000)	(3,400,000)						
3604					48			(2,055,595)	(2,189,000)	(2,189,000)	(3,460,680)	(3,400,000)	(3,400,000)	(3,400,000)						
3605	4				51	1Sal		-	1,014,631	-	-	-	-	-						
3606	10593000	5121		SALARIES & WAGES	51	1Sal		-	187,225	-	-	-	-	-						
3607	10593000	5181		FICA CONTRIBUTIONS	51	2Ben		-	50,000	22,932	-	50,000	50,000	50,000						
3608	10593000	5185		UNEMPLOYMENT CLAIMS	51	2Ben		-	1,251,856	22,932	-	1,680,084	1,680,084	1,680,084						
3609					51			-	-	-	25,594	-	96,836	96,836						
3610	10593000	5353		MAINT & REPAIRS-FUEL GAS	52	3Main		-	50,000	22,481	22,481	40,000	40,000	40,000						
3611	10593000	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main		-	50,000	22,481	48,075	40,000	136,836	136,836						
3612					52			-	1,301,856	45,413	48,075	1,720,084	1,816,920	1,816,920						
3613	5							(2,055,595)	(887,144)	(2,143,587)	(3,412,605)	(1,679,916)	(1,583,080)	(1,583,080)						
3614	930																			
3615																				
3616	10598000	5040		IFT TO GENERAL CAPITAL PROJ FD	50	IFT		-	-	-	20,604,795	-	-	-						
3617					50			-	-	-	20,604,795	-	-	-						
3618	5							-	-	-	20,604,795	-	-	-						
3619	980							-	-	-	20,604,795	-	-	-						
3620																				
3621	10499100	4991		FUND BALANCE APPROPRIATED	49	499		-	(6,842,748)	(9,657,618)	-	(11,897,877)	(6,845,867)	(6,845,867)						
3622					49			-	(6,842,748)	(9,657,618)	-	(11,897,877)	(6,845,867)	(6,934,867)						
3623		4						-	(6,842,748)	(9,657,618)	-	(11,897,877)	(6,845,867)	(6,934,867)						
3624	991							-	(6,842,748)	(9,657,618)	-	(11,897,877)	(6,845,867)	(6,934,867)						
3625																				
3626								(4,035,168)	-	-	20,348,946	-	-	-						
3628																				
3629																				
3630	33443200	4162		911 CHARGES	41	240		(828,077)	(791,000)	(791,000)	(809,481)	(800,000)	(800,000)	(800,000)						
3631	33443209	4162		911 CHARGES	41	240		(208,381)	(198,040)	(198,040)	(233,000)	(233,000)	(233,000)	(233,000)						
3632					41			(1,036,458)	(989,040)	(989,040)	(1,042,481)	(1,033,000)	(1,033,000)	(1,033,000)						
3633	33443200	4814		INVESTMENT EARNINGS-ADJUSTMENT	48	480		11,159	-	-	-	-	-	-						
3634	33443209	4814		INVESTMENT EARNINGS-ADJUSTMENT	48	480		(11,159)	-	-	-	-	-	-						
3635					48				-	-	-	-	-	-						
3636	4								(989,040)	(989,040)	(1,042,481)	(1,033,000)	(1,033,000)	(1,033,000)						
3637	33543200	5121		SALARIES & WAGES	51	1Sal		98,508	155,460	161,872	123,231	162,588	162,588	162,588						
3638	33543200	5128		TRAVEL ALLOWANCE	51	2Ben		2,400	4,800	4,800	-	-	-	-						

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	FY2007 Adopted	BOCC				
3639	33543200	5132		SEPARATION ALLOWANCE	51	2Ben	1,408	2,230	2,380	2,780	3,805	3,805	3,805	3,805		3,805				
3640	33543200	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	4,925	7,770	8,091	6,159	8,129	8,129	8,129	8,129		8,129				
3641	33543200	5181		FICA CONTRIBUTIONS	51	2Ben	7,377	12,260	12,751	9,007	12,438	12,438	12,438	12,438		12,438				
3642	33543200	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	4,817	7,600	7,624	6,026	7,951	7,951	7,951	7,951		7,951				
3643	33543200	5189		OTHER FRINGE BENEFITS	51	2Ben	-	-	-	1,650	-	-	-	-		-				
3644	33543200	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	170	-	-	223	-	-	-	-		-				
3645	33543200	5183		HEALTH INSURANCE	51	3Ben	13,967	21,200	21,200	20,023	23,328	23,328	23,328	23,328		23,328				
3646	33543200	5187		DENTAL INSURANCE	51	3Ben	867	1,400	1,400	1,081	1,536	1,536	1,536	1,536		1,536				
3647					51		134,439	212,720	220,118	170,180	219,775	219,775	219,775	219,775		219,775				
3648	33543200	5212		WEARING APPAREL	52	0Supp	3,054	3,500	3,500	3,500	-	-	-	-		-				
3649	33543200	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,356	3,090	3,090	18,281	3,090	3,090	3,090	3,090		3,090				
3650	33543200	5290		TOOLS AND SUPPLIES	52	0Supp	2,728	2,580	2,580	4,285	2,070	2,070	2,070	2,070		2,070				
3651	33543200	5311		TRAVEL	52	1Trav	352	1,000	1,000	1,121	1,000	1,000	1,000	1,000		1,000				
3652	33543200	5312		TRAVEL SUBSISTENCE	52	1Trav	-	1,000	1,000	200	1,000	1,000	1,000	1,000		1,000				
3653	33543200	5395		EDUCATION EXPENSES	52	1Trav	-	510	510	5,790	1,310	1,310	1,310	1,310		1,310				
3654	33543209	5321		TELEPHONE AND COMMUNICATIONS	52	2Uhl	6,101	6,110	6,110	6,114	6,114	6,114	6,114	6,114		6,114				
3655	33543200	5321		TELEPHONE AND COMMUNICATIONS	52	2Uhl	119,399	122,000	174,956	198,706	145,750	145,750	145,750	145,750		145,750				
3656	33543200	5325		POSTAGE	52	2Uhl	48	170	170	100	100	100	100	100		100				
3657	33543209	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	28,919	29,790	29,790	29,020	29,746	29,746	29,746	29,746		29,746				
3658	33543200	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	31,375	45,000	45,000	32,351	32,800	32,800	32,800	32,800		32,800				
3659	33543200	5354		MAINT AGREEMNTS-COMP SOFTWARE	52	3Main	35,730	30,560	30,560	15,000	15,375	15,375	15,375	15,375		15,375				
3660	33543200	535480		IDC-INFO TECH OPER CHARGES	52	3MAIN	-	-	-	-	-	-	-	-		-				
3661	33543200	5381		PROFESSIONAL SERVICES	52	4Prof	54	1,500	1,500	-	-	-	-	-		-				
3662	33543200	5370		ADVERTISING/EMPL RECOGNITION	52	5OSiv	1,810	200	200	200	200	200	200	200		200				
3663	33543200	5491		DUES AND MEMBERSHIPS	52	5OSiv	175	190	190	223	225	225	225	225		225				
3664	33543200	5430		RENTAL OF EQUIPMENT	52	8Rent	128,394	131,000	131,000	106,000	82,100	82,100	82,100	82,100		82,100				
3665	33543209	5430		RENTAL OF EQUIPMENT	52	8Rent	30,880	31,650	31,650	54,040	77,200	77,200	77,200	77,200		77,200				
3666	33543200	5450		INSURANCE AND BONDING	52	9Insr	888	1,060	1,060	1,186	1,192	1,192	1,192	1,192		1,192				
3667					52		393,265	410,910	463,866	476,117	399,272	407,053	407,053	407,053		407,053				
3668	33543200	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	41,554	40,000	40,000	-	-	-	-	-		-				
3669	33543200	551080		IDC-INFO TECH CAPITAL CHARGE	55	1FF&E	-	-	-	390,540	-	-	-	-		-				
3670	33543200	5550		OTHER EQUIPMENT	55	5OIEq	414,732	-	507,088	390,540	-	-	-	-		-				
3671					55		456,285	40,000	547,088	390,540	465,456	419,085	419,085	419,085		419,085				
3672	33543200	5920		CONTINGENCY	59	8Cont	-	-	-	-	465,456	419,085	419,085	419,085		419,085				
3673					59		983,990	663,630	1,231,072	1,036,837	1,084,503	1,084,503	1,084,503	1,084,503		1,084,503				
3674	432	5			(52,468)		(52,468)	(325,410)	242,032	(5,644)	51,503	51,503	51,503	51,503		51,503				
3676							(40,387)	(43,190)	(43,190)	(55,000)	(59,300)	(59,300)	(59,300)	(59,300)		(59,300)				
3677	33493000	4810		INVESTMENT EARNINGS	48	480	662	-	-	-	-	-	-	-		-				
3678	33493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	48	480	(12,460)	(16,980)	(16,980)	-	-	-	-	-		-				
3679	33493000	4816		INVESTMENT EARNINGS (C2)	48	480	(52,186)	(60,170)	(60,170)	(55,000)	(59,300)	(59,300)	(59,300)	(59,300)		(59,300)				
3680					48		(52,186)	(60,170)	(60,170)	(55,000)	(59,300)	(59,300)	(59,300)	(59,300)		(59,300)				
3681		4					-	6,218	6,218	-	6,504	6,504	6,504	6,504		6,504				
3682	33593000	5121		SALARIES & WAGES	51	1Sal	-	1,180	-	-	1,293	1,293	1,293	1,293		1,293				
3683	33593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	7,398	-	-	7,797	7,797	7,797	7,797		7,797				
3684					51		(52,186)	(52,772)	(60,170)	(55,000)	(51,503)	(51,503)	(51,503)	(51,503)		(51,503)				
3685	930	5					-	-	-	-	-	-	-	-		-				
3687							-	-	-	-	-	-	-	-		-				
3688	33499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(560,044)	-	-	-	-	-		-				
3689					49		(560,044)	(560,044)	(560,044)	(560,044)	(560,044)	(560,044)	(560,044)	(560,044)		(560,044)				
3690		4					-	-	-	-	-	-	-	-		-				

Union County, NC - FY2007 Budget Worksheet													6-19-2006	
Account Structure														
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted	
3691	33599100	5991		CONTRIBUTION TO FUND BALANCE	59	9FBA	-	378,182	378,182	-	-	-	-	
3692					59		-	378,182	378,182	-	-	-	-	
3693		5					-	378,182	378,182	-	-	-	-	
3694	991						-	378,182	(181,862)	-	-	-	-	
3695														
3696							(104,654)	-	-	(60,644)	-	-	-	
Water & Sewer Operating Fund														
3698														
3699														
3700	61471187	4610	1	SERVICE CHARGES	46		37,416	-	-	-	-	-	-	
3701	61471185	4610	1	SERVICE CHARGES	46		(316,587)	-	-	-	-	-	-	
3702	61471186	4610		SERVICE CHARGES-SEWER/COUNTY	46		(6,783,051)	(7,169,000)	(7,169,000)	(7,791,000)	(8,258,460)	(8,258,460)	(8,258,460)	
3703	61471185	4610		SERVICE CHARGES-WATER	46		(8,851,107)	(9,111,670)	(9,111,670)	(11,700,000)	(12,400,000)	(12,400,000)	(12,400,000)	
3704	61471186	4610	1	SERVICE CHARGES	46		(86,223)	-	-	-	-	-	-	
3705	61471187	4610		SERVICE CHARGES	46		(966,758)	(958,800)	(958,800)	(896,000)	(896,000)	(896,000)	(896,000)	
3706	61471186	4611		SERVICE CHARGES-UNBILLED	46		(110,487)	-	-	74,310	400	400	400	
3707	61471186	4613		SERVICE FAIRFIELD REV DEDUCT	46		91,308	-	-	92,000	92,000	92,000	92,000	
3708	61471185	4630		TAP FEES-WATER	46		(2,069,729)	(1,653,470)	(1,653,470)	(2,184,000)	(2,249,500)	(2,249,500)	(2,249,500)	
3709	61471186	4630		TAP FEES-ALL SEWER CUSTOMERS	46		(7,045,323)	(5,342,790)	(5,342,790)	(9,500,000)	(8,500,000)	(8,500,000)	(8,500,000)	
3710	61471186	4631		CAP/TAP-12MILE(BAKER/WAXHAW)	46		(111,988)	-	-	-	-	-	-	
3711	61471187	4632		CAP/TAP FEES-MARSHVILLE/MONROE	46		(26,500)	(30,000)	(30,000)	(18,550)	(22,970)	(22,970)	(22,970)	
3712	61471186	4633		CAP/TAP FEES-CROOKED	46		800	-	-	9,000	-	-	-	
3713	61471186	4635		CAP/TAP FEES-LANCASTER	46		(2,326)	-	-	(2,300)	-	-	-	
3714	61471186	4656		COLL/MGNT FEE-FAIRFIELD	46		(26,240,554)	(24,265,730)	(24,265,730)	(31,916,540)	(32,234,530)	(32,234,530)	(32,234,530)	
3715					46		(26,240,554)	(24,265,730)	(24,265,730)	(31,916,540)	(32,234,530)	(32,234,530)	(32,234,530)	
3716	61471185	4820		MISC REVENUE-SALE OF PROPERTY	48	481		-	-	-	-	-	-	
3717	61471185	4845		MISC REV-CAP CONTR-CASH REV	48	481	(24,669)	-	-	-	-	-	-	
3718	61471186	4845		MISC REV-CAP CONTR-CASH REV	48	481	(86,904)	-	-	-	-	-	-	
3719	61471185	4846		MISC REV-OP CONTR-CASH REV	48	481	(2,835)	-	-	-	-	-	-	
3720	61471186	4846		MISC REV-OP CONTR-CASH REV	48	481	(85,709)	-	-	-	-	-	-	
3721	61471186	4850		MISC REVENUE-INSURANCE REFUNDS	48	481	(11,313)	-	-	-	-	-	-	
3722					48		(211,430)	-	-	(30,290)	(29,600)	(29,600)	(29,600)	
3723		4					(26,451,984)	(24,265,730)	(24,265,730)	(31,916,540)	(32,264,130)	(32,264,130)	(32,264,130)	
3724	61571185	5121		SALARIES & WAGES	51	1Sal	1,031,956	1,172,929	1,171,438	1,095,620	1,130,070	1,130,070	1,130,070	
3725	61571101	5121		SALARIES & WAGES	51	1Sal	652,560	691,336	757,959	668,530	956,546	956,546	956,546	
3726	61571186	5121		SALARIES & WAGES	51	1Sal	1,167,629	1,230,879	1,270,546	1,281,100	1,271,988	1,271,988	1,271,988	
3727	61571187	5121		SALARIES & WAGES	51	1Sal	47,520	45,893	48,813	50,700	91,215	91,215	91,215	
3728	61571185	5122		SALARIES & WAGES-OVERTIME	51	1Sal	75,853	100,000	103,201	75,000	100,000	100,000	100,000	
3729	61571186	5122		SALARIES & WAGES-OVERTIME	51	1Sal	84,718	100,000	102,401	75,000	75,000	75,000	75,000	
3730	61571187	5122		SALARIES & WAGES-OVERTIME	51	1Sal	2,687	8,500	8,660	1,810	5,000	5,000	5,000	
3731	61571101	5122		SALARIES & WAGES-OVERTIME	51	1Sal	6,890	15,000	15,480	16,480	15,000	15,000	15,000	
3732	61571186	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	5,945	8,000	8,257	6,810	8,000	8,000	8,000	
3733	61571101	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	3,026	-	-	-	-	-	-	
3734	61571185	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	9,255	-	36,281	34,200	8,321	8,321	8,321	
3735	61571101	5128		TRAVEL ALLOWANCE	51	2Ben	6,001	6,520	6,520	3,120	6,720	6,720	6,720	
3736	61571101	5132		SEPARATION ALLOWANCE	51	2Ben	9,428	10,107	10,802	15,500	22,734	22,734	22,734	
3737	61571185	5132		SEPARATION ALLOWANCE	51	2Ben	15,837	18,216	19,060	27,980	28,785	28,785	28,785	
3738	61571186	5132		SEPARATION ALLOWANCE	51	2Ben	17,864	19,045	19,986	30,200	31,518	31,518	31,518	
3739	61571187	5132		SEPARATION ALLOWANCE	51	2Ben	718	778	847	1,270	2,251	2,251	2,251	
3740	61571185	5133		401-K SUPP RET PLAN -LEO	51	2Ben	-	-	-	90	-	-	-	
3741	61571186	5133		401-K SUPP RET PLAN -LEO	51	2Ben	-	-	-	90	-	-	-	
3742	61571185	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	55,366	63,647	65,449	59,780	61,501	61,501	61,501	

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
3743	61571187	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	2,510	2,720	2,867	2,720	4,811	4,811	4,811							
3744	61571101	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	32,972	35,317	38,602	34,250	48,577	48,577	48,577							
3745	61571186	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	62,477	66,544	68,552	67,810	67,351	67,351	67,351							
3746	61571186	5180		RET CONTRIB-LAW ENFORCEMENT	51	2Ben	-	-	-	90	-	-	-							
3747	61571185	5180		RET CONTRIB-LAW ENFORCEMENT	51	2Ben	-	-	-	90	-	-	-							
3748	61571101	5181		FICA CONTRIBUTIONS	51	2Ben	48,462	54,533	59,543	52,700	74,837	74,837	74,837							
3749	61571186	5181		FICA CONTRIBUTIONS	51	2Ben	94,318	102,424	105,516	101,900	103,655	103,655	103,655							
3750	61571187	5181		FICA CONTRIBUTIONS	51	2Ben	3,538	4,161	4,386	3,700	7,360	7,360	7,360							
3751	61571185	5181		FICA CONTRIBUTIONS	51	2Ben	84,455	97,379	100,154	91,000	94,736	94,736	94,736							
3752	61571187	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	2,455	2,660	2,804	2,660	4,705	4,705	4,705							
3753	61571101	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	32,247	34,540	37,753	33,500	47,509	47,509	47,509							
3754	61571186	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	61,102	65,080	67,045	66,310	65,866	65,866	65,866							
3755	61571185	5182		RET CONTRIB.- OTHER EMPLOYEES	51	2Ben	54,171	62,247	64,009	58,470	60,145	60,145	60,145							
3756	61571185	5185		UNEMPLOYMENT CLAIMS	51	2Ben	8,522	-	4,065	4,065	-	-	-							
3757	61571186	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	15,147	15,147	-	-	-							
3758	61571186	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,008	-	-	2,200	-	-	-							
3759	61571185	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	1,786	-	-	1,870	-	-	-							
3760	61571187	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	79	-	-	80	-	-	-							
3761	61571101	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	1,127	-	-	1,130	-	-	-							
3762	61571101	5183		HEALTH INSURANCE	51	3Ben	78,018	94,605	97,005	90,860	136,177	136,177	136,177							
3763	61571185	5183		HEALTH INSURANCE	51	3Ben	159,668	193,450	193,450	178,238	185,166	185,166	185,166							
3764	61571186	5183		HEALTH INSURANCE	51	3Ben	178,030	196,100	196,100	205,990	214,326	214,326	214,326							
3765	61571187	5183		HEALTH INSURANCE	51	3Ben	9,641	7,950	7,950	10,656	17,496	17,496	17,496							
3766	61571101	5184		HEALTH INSURANCE - RETIREES	51	3Ben	25,179	21,500	21,500	27,868	30,655	30,655	30,655							
3767	61571101	51841		HEALTH INSURANCE - RETIREES	51	3Ben	9,115	16,000	16,000	13,598	12,399	12,399	12,399							
3768	61571186	5187		DENTAL INSURANCE	51	3Ben	11,541	12,955	12,955	13,427	14,112	14,112	14,112							
3769	61571187	5187		DENTAL INSURANCE	51	3Ben	492	525	525	551	1,152	1,152	1,152							
3770	61571101	5187		DENTAL INSURANCE	51	3Ben	5,030	6,250	6,410	5,919	8,966	8,966	8,966							
3771	61571185	5187		DENTAL INSURANCE	51	3Ben	10,726	12,775	12,775	11,863	12,192	12,192	12,192							
3772	61571101	5188		DENTAL INS - RETIREES UNDER 65	51	3Ben	1,401	1,710	1,710	1,835	2,019	2,019	2,019							
3773					51		4,174,321	4,582,275	4,782,523	4,543,777	5,028,861	5,028,861	5,028,861							
3774	61571186	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	90,469	150,000	123,467	113,580	131,000	131,000	131,000							
3775	61571187	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	-	7,800	7,800	833	5,000	5,000	5,000							
3776	61571101	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	33	100	100	184	180	180	180							
3777	61571185	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	483	530	530	2,720	1,150	1,150	1,150							
3778	61571187	5212		WEARING APPAREL	52	0Supp	-	-	-	140	600	600	600							
3779	61571101	5212		WEARING APPAREL	52	0Supp	95	100	100	-	4,980	4,980	4,980							
3780	61571186	5212		WEARING APPAREL	52	0Supp	8,802	8,545	8,545	6,630	12,230	12,230	12,230							
3781	61571185	5212		WEARING APPAREL	52	0Supp	5,315	7,095	7,095	6,520	10,840	10,840	10,840							
3782	61571187	5220		FOOD AND PROVISIONS	52	0Supp	-	450	450	-	450	450	450							
3783	61571185	5220		FOOD AND PROVISIONS	52	0Supp	1,652	1,500	1,500	1,280	1,550	1,550	1,550							
3784	61571186	5220		FOOD AND PROVISIONS	52	0Supp	1,175	1,500	1,500	1,180	1,550	1,550	1,550							
3785	61571101	5220		FOOD AND PROVISIONS	52	0Supp	983	550	550	500	3,070	3,070	3,070							
3786	61571187	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	100	100	100							
3787	61571101	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	100	100	100							
3788	61571185	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	100	100	100							
3789	61571186	5232		AUDIO VISUAL SUPPLIES	52	0Supp	95	200	200	-	200	200	200							
3790	61571186	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	49	500	500	-	500	500	500							
3791	61571101	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	120	300	300	220	310	310	310							
3792	61571185	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	248	500	500	1,570	1,620	1,620	1,620							
3793	61571187	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	100	100	-	100	100	100							
3794	61571186	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	758	3,500	3,500	-	3,620	3,620	3,620							

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
3795	61571185	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	452	1,000	1,000	-	1,000	1,000	1,000							
3796	61571186	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	1,691	1,590	1,590	1,430	1,650	1,650	1,650							
3797	61571185	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	1,014	700	700	330	720	720	720							
3798	61571101	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	374	200	200	348	310	310	310							
3799	61571187	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	-	250	250	-	250	250	250							
3800	61571185	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	23,940	20,562	14,562	13,200	16,350	16,350	16,350							
3801	61571186	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	17,969	16,090	8,090	7,870	18,360	18,360	18,360							
3802	61571101	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	20,302	30,280	30,280	30,280	45,960	45,960	45,960							
3803	61571187	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	100	100	-	100	100	100							
3804	61571185	5271		PURCHASES FOR RESALE-CATAWBA	52	0Supp	1,311,587	1,513,868	1,513,868	1,557,000	1,650,000	1,650,000	1,650,000							
3805	61571185	5272		PURCHASES FOR RESALE-CMUD	52	0Supp	1,991	10,000	10,000	10,000	10,000	10,000	10,000							
3806	61571185	5273		PURCHASE FOR RESALE-ANSON	52	0Supp	511,284	541,970	537,270	532,000	565,000	565,000	565,000							
3807	61571185	5276		PURCHASES FOR RESALE - MONROE	52	0Supp	11,904	10,000	14,700	14,673	15,210	15,210	15,210							
3808	61571186	5290		TOOLS AND SUPPLIES	52	0Supp	142,813	138,460	130,460	109,000	143,310	143,310	143,310							
3809	61571187	5290		TOOLS AND SUPPLIES	52	0Supp	5,473	5,000	3,984	510	4,120	4,120	4,120							
3810	61571101	5290		TOOLS AND SUPPLIES	52	0Supp	2,245	370	370	373	380	380	380							
3811	61571185	5290		TOOLS AND SUPPLIES	52	0Supp	45,344	94,010	44,010	46,000	47,620	47,620	47,620							
3812	61571185	5299		MISCELLANEOUS	52	0Supp	1,824	-	-	324	-	-	-							
3813	61571186	5311		TRAVEL	52	1Trav	10	200	200	-	200	200	200							
3814	61571187	5311		TRAVEL	52	1Trav	-	100	100	-	100	100	100							
3815	61571101	5311		TRAVEL	52	1Trav	704	1,570	1,570	850	1,800	1,800	1,800							
3816	61571185	5311		TRAVEL	52	1Trav	653	100	100	306	315	315	315							
3817	61571101	5312		TRAVEL SUBSISTENCE	52	1Trav	2,452	2,510	3,030	1,900	6,120	6,120	6,120							
3818	61571185	5312		TRAVEL SUBSISTENCE	52	1Trav	3,011	7,200	7,200	6,380	5,420	5,420	5,420							
3819	61571187	5312		TRAVEL SUBSISTENCE	52	1Trav	-	960	960	-	960	960	960							
3820	61571186	5312		TRAVEL SUBSISTENCE	52	1Trav	4,082	4,100	4,100	2,640	4,220	4,220	4,220							
3821	61571101	5395		EDUCATION EXPENSES	52	1Trav	2,798	2,500	2,500	870	3,600	3,600	3,600							
3822	61571186	5395		EDUCATION EXPENSES	52	1Trav	4,175	3,000	3,000	5,000	5,000	5,000	5,000							
3823	61571185	5395		EDUCATION EXPENSES	52	1Trav	3,413	4,000	4,000	3,810	4,120	4,120	4,120							
3824	61571187	5395		EDUCATION EXPENSES	52	1Trav	-	1,000	1,000	-	1,000	1,000	1,000							
3825	61571186	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	51,731	55,040	55,524	56,750	58,240	58,240	58,240							
3826	61571185	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	20,324	29,720	30,204	20,700	19,740	19,740	19,740							
3827	61571187	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	3,016	3,700	3,700	3,300	3,300	3,300	3,300							
3828	61571101	5321		TELEPHONE AND COMMUNICATIONS	52	2Util	6,534	7,440	7,440	8,400	9,600	9,600	9,600							
3829	61571187	5325		POSTAGE	52	2Util	-	50	50	-	50	50	50							
3830	61571186	5325		POSTAGE	52	2Util	562	1,000	1,000	570	1,000	1,000	1,000							
3831	61571185	5325		POSTAGE	52	2Util	96,102	128,600	128,600	127,300	7,520	7,520	7,520							
3832	61571101	5325		POSTAGE	52	2Util	327	500	500	500	124,115	124,115	124,115							
3833	61571186	5330		UTILITIES	52	2Util	502,806	478,950	478,950	486,000	486,000	486,000	486,000							
3834	61571187	5330		UTILITIES	52	2Util	82,880	87,550	87,550	87,000	87,550	87,550	87,550							
3835	61571185	5330		UTILITIES	52	2Util	172,931	210,225	210,225	222,330	322,330	322,330	322,330							
3836	61571186	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	3,030	2,500	2,500	2,220	2,560	2,560	2,560							
3837	61571185	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	64	1,000	1,000	-	1,030	1,030	1,030							
3838	61571101	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	240	240	-	250	250	250							
3839	61571187	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	4,425	4,560	4,560	320	4,000	4,000	4,000							
3840	61571185	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	37,030	42,370	46,370	54,000	55,350	55,350	55,350							
3841	61571187	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	15,641	9,980	14,560	12,000	12,300	12,300	12,300							
3842	61571101	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,254	2,000	2,000	1,840	2,050	2,050	2,050							
3843	61571186	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	301,334	307,800	344,950	417,300	316,000	316,000	316,000							
3844	61571186	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	82,921	83,860	83,860	101,950	100,863	100,863	100,863							
3845	61571185	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	83,932	83,850	83,850	112,858	109,877	109,877	109,877							
3846	61571187	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	1,016	1,392	912	912	912							

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
3847	61571101	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	1,469	1,500	1,500	1,995	1,969	1,969	1,969							
3848	61571101	5354		MAINT AGREEMNTS-COMP.SOFTWARE	52	3Main	21,709	31,910	31,910	28,630	36,760	36,760	36,760							
3849	61571185	5354		MAINT AGREEMNTS-COMP.SOFTWARE	52	3Main	-	-	-	3,120	3,200	3,200	3,200							
3850	61571101	535480		IDC-INFO TECH OPER CHARGES	52	3MAIN	-	-	-	-	-	-	28,212							
3851	61571185	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	184,441	182,310	232,706	257,720	193,840	193,840	193,840							
3852	61571186	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	37,761	55,000	53,608	51,870	54,950	54,950	54,950							
3853	61571187	5356		MAINT & REPAIRS-LAND & IMPRV	52	3Main	137	1,200	1,200	1,250	1,300	1,300	1,300							
3854	61571101	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main	34,358	41,150	50,929	50,929	58,794	58,794	58,794							
3855	61571186	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	62,089	72,200	72,200	65,505	60,500	60,500	60,500							
3856	61571187	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	-	-	-	500	500	500	500							
3857	61571185	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	44,478	64,100	64,100	54,251	51,600	51,600	51,600							
3858	61571101	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main	612	1,400	1,400	1,155	1,000	1,000	1,000							
3859	61571185	5359		M&R-VEHICLE-PREVENTABLE ACCDNT	52	3Main	1,962	-	1,000	1,354	-	-	-							
3860	61571186	5359		MAINT & REPAIRS-VEH INT-PREVAC	52	3Main	6,862	-	1,392	512	-	-	-							
3861	61571186	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main	-	-	-	1,707	-	-	-							
3862	61571185	5360		M&R-VEHICLE-NONPREVENTABLES	52	3Main	-	-	604	603	-	-	-							
3863	61571101	548080		IDC-COST ALLOCATN PLAN CHARGES	52	3MAIN	-	-	-	-	-	-	456,545							
3864	61571187	5381		PROFESSIONAL SERVICES	52	4Prof	3,752	24,280	26,880	2,160	8,000	8,000	8,000							
3865	61571185	5381		PROFESSIONAL SERVICES	52	4Prof	103,238	136,950	124,950	151,000	24,630	24,630	24,630							
3866	61571186	5381		PROFESSIONAL SERVICES	52	4Prof	301,013	300,000	316,230	441,880	416,100	416,100	416,100							
3867	61571101	5381		PROFESSIONAL SERVICES	52	4Prof	9,567	20,000	34,500	1,500	125,000	125,000	125,000							
3868	61571185	5382		LEGAL SERVICES	52	4Prof	-	1,000	1,000	-	1,000	1,000	1,000							
3869	61571187	5382		LEGAL SERVICES	52	4Prof	-	100	100	-	100	100	100							
3870	61571185	5383		MEDICAL SERVICES	52	4Prof	-	1,000	1,000	2,060	2,090	2,090	2,090							
3871	61571101	5383		MEDICAL SERVICES	52	4Prof	-	150	150	220	500	500	500							
3872	61571186	5383		MEDICAL SERVICES	52	4Prof	303	1,000	1,000	800	1,030	1,030	1,030							
3873	61571185	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	3,497	7,000	7,000	470	1,280	1,280	1,280							
3874	61571187	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	261	150	150	-	150	150	150							
3875	61571186	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	2,559	1,600	1,600	340	1,640	1,640	1,640							
3876	61571101	5370		ADVERTISING/EMPL.RECOGNITION	52	5OSiv	194	1,700	1,700	3,670	3,890	3,890	3,890							
3877	61571186	5390		SEWER TREATMENT-REGULAR	52	5OSiv	157,394	148,620	148,620	170,900	181,800	181,800	181,800							
3878	61571187	5390		SEWER TREATMENT-REGULAR	52	5OSiv	432,347	462,710	462,710	389,110	454,250	454,250	454,250							
3879	61571186	5391		SEWER TREATMENT-EXPANSION	52	5OSiv	205,456	205,460	205,460	205,460	205,460	205,460	205,460							
3880	61571187	5391		SEWER TREATMENT-EXPANSION	52	5OSiv	140,676	140,680	140,680	140,680	592,510	592,510	592,510							
3881	61571101	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	-	100	100	-	100	100	100							
3882	61571187	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	614	880	880	540	900	900	900							
3883	61571186	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	13,097	14,350	14,350	14,800	15,170	15,170	15,170							
3884	61571185	5392		LAUNDRY AND DRY CLEANING	52	5OSiv	13,539	13,910	13,910	19,400	19,900	19,900	19,900							
3885	61571101	5393		TEMPORARY HELP SERVICES	52	5OSiv	1,114	2,500	10,000	10,000	14,000	14,000	14,000							
3886	61571185	5393		TEMPORARY HELP SERVICES	52	5OSiv	6,133	-	13,500	23,000	-	-	-							
3887	61571187	5491		DUES AND MEMBERSHIPS	52	5OSiv	25	260	260	-	260	260	260							
3888	61571185	5491		DUES AND MEMBERSHIPS	52	5OSiv	2,307	3,000	3,000	2,882	3,080	3,080	3,080							
3889	61571101	5491		DUES AND MEMBERSHIPS	52	5OSiv	514	700	700	750	770	770	770							
3890	61571186	5491		DUES AND MEMBERSHIPS	52	5OSiv	43,423	20,000	60,695	100,000	35,000	35,000	35,000							
3891	61571186	5492		UNCOLLECTIBLE ACCOUNTS	52	5OSiv	240	-	-	-	-	-	-							
3892	61571185	5493		CONTRIBUTED CAPITAL EXPEND	52	5OSiv	2,835	-	-	-	-	-	-							
3893	61571186	5493		CONTRIBUTED CAPITAL EXPEND	52	5OSiv	85,709	-	-	-	-	-	-							
3894	61571185	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	500	500	-	500	500	500							
3895	61571186	5430		RENTAL OF EQUIPMENT	52	8Rent	4,251	10,000	10,000	5,020	10,000	10,000	10,000							
3896	61571185	5430		RENTAL OF EQUIPMENT	52	8Rent	400	1,000	1,000	700	1,000	1,000	1,000							
3897	61571187	5430		RENTAL OF EQUIPMENT	52	8Rent	96	2,500	2,500	-	500	500	500							
3898	61571101	5430		RENTAL OF EQUIPMENT	52	8Rent	1,716	1,700	1,700	1,590	1,740	1,740	1,740							

6-19-2006

Union County, NC - FY2007 Budget Worksheet

Account Structure										FY2005		FY2006			FY2007		FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted					
3899	61571101	5450		INSURANCE AND BONDING	52	9Insr	6,763	8,020	8,020	7,845	7,882	7,882	7,882					
3900	61571185	5450		INSURANCE AND BONDING	52	9Insr	27,859	33,030	33,030	35,063	35,228	35,228	35,228					
3901	61571187	5450		INSURANCE AND BONDING	52	9Insr	1,681	2,000	2,000	3,994	4,012	4,012	4,012					
3902	61571186	5450		INSURANCE AND BONDING	52	9Insr	29,239	34,660	34,660	35,460	35,626	35,626	35,626					
3903	61571186	5451		INSURANCE DEDUCTIBLE	52	9Insr	-	-	1,533	1,901	-	-	-					
3904	61571185	5451		INSURANCE DEDUCTIBLE	52	9Insr	26,967	-	-	-	-	-	-					
3905	61571185	5510		OFFICE FURNITURE AND EQUIPMENT	52	1FF&E	5,723,277	6,188,475	6,283,497	6,491,477	7,126,593	7,611,350	7,611,350					
3906	61571101	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	-	-	-	91,847	-	-	-					
3907	61571101	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	-	42,450	42,450	26,700	-	-	-					
3908	61571101	551080		IDC-INFO TECH CAPITAL CHARGE	55	1FF&E	-	-	-	-	-	-	-					
3909	61571186	5540		VEHICLES	55	2Veh	102,055	230,000	232,521	232,320	175,500	134,000	134,000					
3910	61571185	5540		VEHICLES	55	2Veh	98,894	25,000	83,648	83,615	257,500	149,000	149,000					
3911	61571186	5550		OTHER EQUIPMENT	55	5OIEq	23,713	48,000	39,705	39,705	468,200	231,400	231,400					
3912	61571101	5550		OTHER EQUIPMENT	55	5OIEq	63,500	-	29,750	29,750	-	-	-					
3913	61571185	5550		OTHER EQUIPMENT	55	5OIEq	90,901	-	-	-	186,200	75,200	75,200					
3914	61571186	5550		LAND AND IMPROVEMENTS	55	7Land	-	-	-	-	30,000	30,000	30,000					
3915	61571186	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	6,046	35,000	78,682	68,020	75,000	75,000	75,000					
3916	61571185	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	1,014	35,000	148,714	138,054	-	-	-					
3917	61571187	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	85,000	85,000	-	-	-	-					
3918	61571186	5592		CAPITAL LEGAL LAND EASEMENTS	55	9CIP	111,685	-	-	100,000	-	-	-					
3919	61571185	5592		CAPITAL LEGAL LAND EASEMENTS	55	9CIP	-	-	-	360	-	-	-					
3920	61571185	5630		PAYMENTS TO OTHER GOV UNITS	55	1Gov	497,809	500,450	832,317	810,374	1,192,400	732,720	732,720					
3921	61571185	5630		PAYMENTS TO OTHER GOV UNITS	56	1Gov	164,153	164,160	164,160	164,160	164,160	164,160	164,160					
3922	61571101	5920		CONTINGENCY	56	8Cont	164,153	164,160	164,160	164,160	164,160	164,160	164,160					
3923	61571101	5920		CONTINGENCY	59	8Cont	-	-	(9,779)	-	-	-	-					
3924					59		-	-	(9,779)	-	-	-	-					
3925							10,559,560	11,435,360	12,052,718	12,009,788	13,512,014	13,537,091	13,537,091					
3926	711						(15,892,424)	(12,830,370)	(12,213,012)	(19,937,042)	(18,752,116)	(18,727,039)	(18,727,039)					
3927																		
3928	61591300	5710		GO BOND PRINCIPAL	57	1Prin	2,069,263	1,976,370	1,976,370	1,976,370	1,877,232	1,877,232	1,877,232					
3929	61591300	5711		GO BOND INTEREST	57	2Int	577,782	476,627	476,627	476,627	377,825	377,825	377,825					
3930	61591300	5712		GO BOND SERVICE CHARGES	57	30thr	-	10,000	10,000	-	-	-	-					
3931					57		2,647,045	2,462,997	2,462,997	2,452,997	2,255,057	2,255,057	2,255,057					
3932							2,647,045	2,462,997	2,462,997	2,452,997	2,255,057	2,255,057	2,255,057					
3933	913						2,647,045	2,462,997	2,462,997	2,452,997	2,255,057	2,255,057	2,255,057					
3934																		
3935	61591400	5710		GO BOND PRINCIPAL	57	1Prin	902,715	714,924	714,924	714,924	626,979	626,979	626,979					
3936	61591400	5740		ST.S.S.LOAN PRINCIPAL	57	1Prin	233,697	233,697	233,697	233,697	233,697	233,697	233,697					
3937	61591400	5711		GO BOND INTEREST	57	2Int	248,677	206,538	206,538	206,538	176,242	176,242	176,242					
3938	61591400	5741		ST.S.S.LOAN INTEREST	57	2Int	104,205	96,190	96,190	96,190	88,174	88,174	88,174					
3939	61591400	5712		GO BOND SERVICE CHARGES	57	30thr	48	-	-	100	100	100	100					
3940	61591400	5715		GO BOND ISSUE COSTS	57	30thr	1,571	-	-	-	-	-	-					
3941					57		1,490,913	1,251,349	1,251,349	1,251,449	1,125,192	1,125,192	1,125,192					
3942	61591400	5920		CONTINGENCY	59	8Cont	-	216,000	216,000	-	-	-	-					
3943					59		-	216,000	216,000	-	-	-	-					
3944							1,490,913	1,467,349	1,467,349	1,251,449	1,125,192	1,125,192	1,125,192					
3945	914						1,490,913	1,467,349	1,467,349	1,251,449	1,125,192	1,125,192	1,125,192					
3946																		
3947	61591502	5720		REV BOND PRINCIPAL	57	1Prin	785,000	810,000	810,000	810,000	1,240,000	1,240,000	1,240,000					
3948	61591501	5720		REV BOND PRINCIPAL	57	1Prin	785,000	800,000	800,000	800,000	815,000	815,000	815,000					
3949	61591501	5721		REV BOND INTEREST	57	2Int	1,313,964	1,298,264	1,298,264	1,298,264	1,282,264	1,282,264	1,282,264					
3950	61591502	5721		REV BOND INTEREST	57	2Int	603,963	580,431	580,431	580,431	556,172	556,172	556,172					

Union County, NC - FY2007 Budget Worksheet													
Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
3951	61591501	57211		REV BOND INTEREST CREDIT	57	2Int	-	-	-	(74,900)	(115,000)	(115,000)	(115,000)
3952	61591502	5722		REV BOND SERVICE CHARGES	57	30thr	62,488	70,000	70,000	94,840	54,300	54,300	54,300
3953	61591503	5722		REV BOND SERVICE CHARGES	57	30thr	-	-	-	2,240	-	-	-
3954	61591501	5722		REV BOND SERVICE CHARGES	57	30thr	915	3,750	3,750	42,866	6,100	6,100	6,100
3955					57		3,551,330	3,562,445	3,562,445	3,553,741	3,838,836	3,838,836	3,838,836
3956	915						3,551,330	3,562,445	3,562,445	3,553,741	3,838,836	3,838,836	3,838,836
3958													
3959	61493000	4680		NEW ACCOUNT FEES	46		(144,475)	(143,920)	(143,920)	(170,410)	(170,000)	(170,000)	(170,000)
3960	61493000	4690		LATE PAYMENT PENALTIES	46		(314,325)	(338,070)	(338,070)	(339,000)	(325,980)	(325,980)	(325,980)
3961	61493000	4692		RESTORATION OF SERVICE CHR	46		(156,850)	(156,420)	(156,420)	(162,000)	(159,050)	(159,050)	(159,050)
3962					46		(615,650)	(638,410)	(638,410)	(671,410)	(655,030)	(655,030)	(655,030)
3963	61493000	4810		INVESTMENT EARNINGS	48	480	(794,810)	(1,200,000)	(1,200,000)	(2,068,000)	(1,684,000)	(1,684,000)	(1,684,000)
3964	61493000	4812		INVESTMENT EARNINGS-REV BONDS	48	480	(144,492)	-	-	-	-	-	-
3965	61493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	48	480	59,414	-	-	-	-	-	-
3966	61493000	4816		INVESTMENT EARNINGS (C2)	48	480	(267,915)	-	-	-	-	-	-
3967	61493000	4820		MISC REVENUE-SALE OF PROPERTY	48	481	(401,642)	(75,000)	(75,000)	-	-	-	-
3968	61493000	4845		MISC REV-CAP CONTR-CASH REV	48	481	-	-	-	(236,500)	(222,000)	(222,000)	(222,000)
3969	61493000	4846		MISC REV-OP CONTR-CASH REV	48	481	(7,280)	-	-	-	-	-	-
3970	61493000	4850		MISC REVENUE-INSURANCE REFUNDS	48	481	-	(10,600)	(10,600)	-	-	-	-
3971	61493000	4860		MISC REVENUE-RENT INCOME	48	481	(1,598)	(1,700)	(1,700)	(1,663)	(1,663)	(1,663)	(1,663)
3972	61493000	4892		MISC REVENUE-NSF CHECK FEE	48	481	(2,560)	(2,120)	(2,120)	(3,250)	(3,250)	(3,250)	(3,250)
3973	61493000	4895		MISC REVENUE-OTHER MISC	48	481	(17,031)	(1,060)	(1,060)	(2,410)	(2,410)	(2,410)	(2,410)
3974					48		(1,577,913)	(1,290,480)	(1,290,480)	(2,311,823)	(1,913,323)	(1,913,323)	(1,913,323)
3975	4						(2,193,563)	(1,928,890)	(1,928,890)	(2,983,233)	(2,568,353)	(2,568,353)	(2,568,353)
3976	61593000	5121		SALARIES & WAGES	51	1Sal	-	130,642	-	-	142,877	142,877	142,877
3977	61593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	24,748	-	-	28,324	28,324	28,324
3978	61593000	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	-	-	25,000	25,000	25,000
3979					51		-	155,390	-	-	196,201	196,201	196,201
3980	61593000	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	11,689	39,144	39,144	39,144
3981					52		-	-	-	11,689	39,144	39,144	39,144
3982	5						-	155,390	-	11,689	39,144	39,144	39,144
3983	930						(2,193,563)	(1,773,500)	(1,928,890)	(2,971,544)	(2,372,152)	(2,333,008)	(2,333,008)
3984													
3985	61598000	5064		TRNS TO WATER/SEWER CPO	50	IPT	10,000,000	17,500,000	17,500,000	17,500,000	20,900,000	20,900,000	20,900,000
3986	61598000	5068		TRNS TO STORMWATER FUND	50	IPT	-	-	-	-	-	158,367	158,367
3987					50		10,000,000	17,500,000	17,500,000	17,500,000	20,900,000	21,058,367	21,058,367
3988					50		10,000,000	17,500,000	17,500,000	17,500,000	20,900,000	21,058,367	21,058,367
3989	980						10,000,000	17,500,000	17,500,000	17,500,000	20,900,000	21,058,367	21,058,367
3990													
3991	61499100	4991		FUND BALANCE APPROPRIATED	49	499	-	(10,388,921)	(10,850,889)	-	(6,994,817)	(7,217,405)	(7,217,405)
3992					49		-	(10,388,921)	(10,850,889)	-	(6,994,817)	(7,217,405)	(7,217,405)
3993							-	(10,388,921)	(10,850,889)	-	(6,994,817)	(7,217,405)	(7,217,405)
3994	991						-	(10,388,921)	(10,850,889)	-	(6,994,817)	(7,217,405)	(7,217,405)
3995													
3996							(396,699)	-	-	1,849,601	-	-	-
3998				Solid Waste Operating Fund									
3999													
4000	66447281	4163		SCRAP TIRE DISPOSAL TAX	41	240	(144,095)	(139,010)	(139,010)	(151,210)	(155,750)	(155,750)	(155,750)
4001	66447281	4164		WHITE GOODS DISPOSAL TAX	41	240	(56,288)	(54,470)	(54,470)	(57,730)	(58,880)	(58,880)	(58,880)
4002					41		(200,383)	(193,480)	(193,480)	(208,940)	(214,630)	(214,630)	(214,630)

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure													
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted
4003	66447281	4600		VEHICLE PERMIT FEES	46		(5,875)	(6,050)	(6,050)	(7,500)	(8,400)	(8,400)	(8,400)
4004	66447281	4650		TIPPING FEES-LF SCALEHOUSE	46		(2,658,790)	(2,661,690)	(2,661,690)	(3,354,000)	(3,347,244)	(3,347,244)	(3,347,244)
4005	66447281	4651		TIPPING FEES-ARMFIELD ROAD	46		(22,045)	(22,370)	(22,370)	(23,570)	(24,280)	(24,280)	(24,280)
4006	66447281	4652		TIPPING FEES-NEW SALEM	46		(10,540)	(10,620)	(10,620)	(11,520)	(11,860)	(11,860)	(11,860)
4007	66447281	4653		TIPPING FEES-PARKWOOD	46		(73,953)	(73,760)	(73,760)	(76,480)	(78,770)	(78,770)	(78,770)
4008	66447281	4654		TIPPING FEES-PIEDMONT SCHOOL	46		(50,765)	(50,870)	(50,870)	(49,230)	(49,230)	(49,230)	(49,230)
4009	66447281	4655		TIPPING FEES-SUN VALLEY SCHOOL	46		(46,884)	(47,630)	(47,630)	(46,870)	(46,870)	(46,870)	(46,870)
4010	66447281	4656		TIPPING FEES-WHITE STORE RD	46		(24,889)	(24,660)	(24,660)	(25,510)	(25,510)	(25,510)	(25,510)
4011	66447281	4657		TIPPING FEES-LANDFILL	46		(27,841)	(27,560)	(27,560)	(28,570)	(28,570)	(28,570)	(28,570)
4012	66447281	4660		RECYCLING REVENUES	46		(560)	(75,000)	(75,000)	(10,000)	(75,000)	(75,000)	(75,000)
4013					46		(2,922,141)	(3,000,210)	(3,000,210)	(3,633,250)	(3,695,734)	(3,695,734)	(3,695,734)
4014	66447281	4890		MISC REVENUE-OVERAGE/SHORTAGE	48	481	(368)	-	-	-	-	-	-
4015	66447281	4892		MISC REVENUE-NSF CHECK FEE	48	481	(80)	-	-	(100)	-	-	-
4016	66447281	4895		MISC REVENUE-OTHER MISC	48	481	(2,140)	-	-	(1,900)	-	-	-
4017					48		(2,588)	-	-	(2,000)	-	-	-
4018		4					(3,125,112)	(3,193,690)	(3,193,690)	(3,844,190)	(3,910,364)	(3,910,364)	(3,910,364)
4019	66547281	5121		SALARIES & WAGES	51	1Sal	400,900	410,216	424,802	384,700	409,271	409,271	409,271
4020	66547201	5121		SALARIES & WAGES	51	1Sal	44,959	44,765	47,776	40,830	84,500	84,500	84,500
4021	66547281	5122		SALARIES & WAGES-OVERTIME	51	1Sal	23,313	30,000	31,069	31,600	30,000	30,000	30,000
4022	66547201	5122		SALARIES & WAGES-OVERTIME	51	1Sal	13	-	-	-	-	-	-
4023	66547281	5126		SALARIES & WAGES-TEMP AND PART	51	1Sal	134,581	140,000	145,140	144,400	144,240	144,240	144,240
4024	66547201	5128		TRAVEL ALLOWANCE	51	2Ben	1,257	1,440	1,440	1,092	1,360	1,360	1,360
4025	66547281	5132		SEPARATION ALLOWANCE	51	2Ben	6,023	6,299	6,650	9,250	10,279	10,279	10,279
4026	66547201	5132		SEPARATION ALLOWANCE	51	2Ben	643	641	709	960	1,977	1,977	1,977
4027	66547281	5133		401-K SUPP RET PLAN-LEO	51	2Ben	1,533	1,500	1,500	217	-	-	-
4028	66547281	5134		401-K SUPP RET PLAN-OTHER	51	2Ben	19,996	20,510	21,258	20,600	21,964	21,964	21,964
4029	66547201	5134		401-K SUPP RET PLAN-OTHER	51	2Ben	2,249	2,238	2,383	2,040	4,225	4,225	4,225
4030	66547281	5180		RET CONTRIB-LAW ENFORCEMENT	51	2Ben	1,023	1,440	1,440	210	-	-	-
4031	66547281	5181		FICA CONTRIBUTIONS	51	2Ben	41,429	44,387	45,906	41,700	44,639	44,639	44,639
4032	66547201	5181		FICA CONTRIBUTIONS	51	2Ben	3,379	3,535	3,755	3,000	6,568	6,568	6,568
4033	66547281	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	19,556	20,087	20,818	20,150	21,480	21,480	21,480
4034	66547201	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	2,199	2,189	2,330	2,000	4,132	4,132	4,132
4035	66547281	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	1,379	1,380	-	-	-
4036	66547201	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	73	-	-	70	-	-	-
4037	66547281	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	706	-	-	690	-	-	-
4038	66547281	5183		HEALTH INSURANCE	51	3Ben	68,149	68,900	68,900	68,603	72,900	72,900	72,900
4039	66547201	5183		HEALTH INSURANCE	51	3Ben	4,208	4,505	4,505	4,135	7,873	7,873	7,873
4040	66547201	51841		HEALTH INSURANCE - RETIREES	51	3Ben	19,946	21,681	21,681	18,918	17,316	17,316	17,316
4041	66547281	5187		DENTAL INSURANCE	51	3Ben	4,187	4,550	4,550	4,384	4,800	4,800	4,800
4042	66547201	5187		DENTAL INSURANCE	51	3Ben	272	298	298	276	518	518	518
4043					51		800,591	829,181	858,289	801,205	888,042	888,042	888,042
4044	66547281	5211		CLEANING & JANITORIAL SUPPLIES	52	0Supp	639	1,000	1,000	1,110	1,150	1,150	1,150
4045	66547281	5212		WEARING APPAREL	52	0Supp	1,629	1,730	1,730	980	18,280	18,280	18,280
4046	66547201	5220		FOOD AND PROVISIONS	52	0Supp	376	780	780	380	810	810	810
4047	66547201	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	30	30	-	-	-	-
4048	66547281	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	10	-	-	-	-	-	-
4049	66547201	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp	-	100	100	-	100	100	100
4050	66547281	5235		AGRICULT ANIMAL SUPP AND EQUIP	52	0Supp	230	1,000	1,000	310	1,000	1,000	1,000
4051	66547281	5239		MEDICAL SUPPLIES AND EQUIPMENT	52	0Supp	550	600	600	600	600	600	600
4052	66547201	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	29	2,500	2,500	680	1,300	1,300	1,300
4053	66547281	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,340	4,640	4,640	8,760	4,800	4,800	4,800
4054	66547201	5290		TOOLS AND SUPPLIES	52	0Supp	-	100	100	-	100	100	100

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC		Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Request	FY2007 Manager Recomm.	BOCC Adopted	FY2007			
4055	66547281	5290		TOOLS AND SUPPLIES	52	0Supp		4,310	15,000	15,000	3,660	10,000	10,000	10,000	10,000	10,000				
4056	66547281	5299		MISCELLANEOUS	52	0Supp		-	550	550	-	-	-	-	-	-	60			
4057	66547281	5311		TRAVEL	52	1Trav		-	-	-	60	60	60	60	60	60	60			
4058	66547201	5311		TRAVEL	52	1Trav		-	300	300	-	300	300	300	300	300	300			
4059	66547281	5312		TRAVEL SUBSISTENCE	52	1Trav		-	1,500	1,500	860	1,500	1,500	1,500	1,500	1,500	1,500			
4060	66547201	5312		TRAVEL SUBSISTENCE	52	1Trav		-	600	600	-	600	600	600	600	600	600			
4061	66547201	5395		EDUCATION EXPENSES	52	1Trav		-	500	500	-	500	500	500	500	500	500			
4062	66547281	5395		EDUCATION EXPENSES	52	1Trav		145	1,500	1,500	1,160	1,500	1,550	1,550	1,550	1,550				
4063	66547201	5321		TELEPHONE AND COMMUNICATIONS	52	2Util		1,270	2,015	2,015	620	1,000	1,000	1,000	1,000	1,000				
4064	66547281	5321		TELEPHONE AND COMMUNICATIONS	52	2Util		7,875	8,500	8,500	7,200	8,000	8,000	8,000	8,000	8,000				
4065	66547281	5325		POSTAGE	52	2Util		86	200	200	170	210	210	210	210	210				
4066	66547201	5325		POSTAGE	52	2Util		-	50	50	-	50	50	50	50	50	50			
4067	66547281	5330		UTILITIES	52	2Util		14,488	15,170	15,170	17,500	17,500	17,500	17,500	17,500	17,500				
4068	66547281	5351		MAINT & REPAIRS-BUILDINGS	52	3Main		2,034	14,500	14,500	1,000	10,000	10,000	10,000	10,000	10,000				
4069	66547201	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main		659	1,500	1,500	870	1,500	1,500	1,500	1,500	1,500				
4070	66547281	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main		106,532	110,000	98,644	87,000	101,110	101,110	101,110	101,110	101,110				
4071	66547281	5353		MAINT & REPAIRS-FUEL GAS	52	3Main		25,949	27,130	37,130	37,761	31,566	31,566	31,566	31,566	31,566				
4072	66547281	5354		MAINT AGREEMENTS-COMP.SOFTWARE	52	3Main		-	1,200	1,200	4,010	1,200	1,200	1,200	1,200	1,200				
4073	66547201	535480		IDC-INFO TECH OPER CHARGES	52	3MAIN		-	-	-	-	-	-	-	-	-	2,884			
4074	66547281	5356		MAINT & REPAIRS-LAND & IMPRVS	52	3Main		2,432	2,500	2,500	1,800	2,560	2,560	2,560	2,560	2,560				
4075	66547201	5357		MAINT & REPAIRS-K CORP ALLOC	52	3Main		-	-	2,370	2,370	2,647	2,647	2,647	2,647	2,647				
4076	66547281	5358		MAINT & REPAIRS-VEH INTERDEPT	52	3Main		20,701	19,980	19,980	14,861	14,100	14,100	14,100	14,100	14,100				
4077	66547201	548080		IDC-COST ALLOCATN PLAN CHARGES	52	3MAIN		-	-	-	-	-	-	-	-	-	77,291			
4078	66547201	5381		PROFESSIONAL SERVICES	52	4Prof		-	500	500	-	500	500	500	500	500	500			
4079	66547281	5381		PROFESSIONAL SERVICES	52	4Prof		1,843,280	1,793,750	1,793,750	2,172,000	2,079,300	2,079,300	2,079,300	2,079,300	2,079,300				
4080	66547281	5383		MEDICAL SERVICES	52	4Prof		-	150	150	-	600	600	600	600	600	600			
4081	66547281	5370		ADVERTISING/EMPL.RECONGNITION	52	5OSiv		-	500	500	-	-	-	-	-	-	-			
4082	66547201	5370		ADVERTISING/EMPL.RECONGNITION	52	5OSiv		-	200	200	-	200	200	200	200	200	200			
4083	66547281	5392		LAUNDRY AND DRY CLEANING	52	5OSiv		3,671	4,400	4,400	4,100	4,510	4,510	4,510	4,510	4,510				
4084	66547201	5392		LAUNDRY AND DRY CLEANING	52	5OSiv		334	500	500	280	500	500	500	500	500				
4085	66547201	5491		DUES AND MEMBERSHIPS	52	5OSiv		-	320	320	-	320	320	320	320	320				
4086	66547281	5491		DUES AND MEMBERSHIPS	52	5OSiv		632	600	600	730	750	750	750	750	750				
4087	66547281	5492		UNCOLLECTIBLE ACCOUNTS	52	5OSiv		142	-	-	130	150	150	150	150	150				
4088	66547281	5410		RENTAL OF REAL PROPERTY	52	8Rent		-	300	300	300	310	310	310	310	310				
4089	66547201	5430		RENTAL OF EQUIPMENT	52	8Rent		1,590	1,600	1,600	1,590	1,640	1,640	1,640	1,640	1,640				
4090	66547281	5430		RENTAL OF EQUIPMENT	52	8Rent		5,482	8,500	8,500	3,950	8,500	8,500	8,500	8,500	8,500				
4091	66547282	5430		RENTAL OF EQUIPMENT	52	8Rent		200	-	-	-	-	-	-	-	-				
4092	66547281	5450		INSURANCE AND BONDING	52	9Insr		12,756	15,130	15,130	17,783	17,867	17,867	17,867	17,867	17,867				
4093	66547201	5450		INSURANCE AND BONDING	52	9Insr		4,512	5,350	5,350	5,019	5,043	5,043	5,043	5,043	5,043				
4094	66547281	5451		INSURANCE DEDUCTIBLE	52	9Insr		-	-	-	1,681	-	-	-	-	-	-			
4095					52			2,065,885	2,066,975	2,069,345	2,401,285	2,353,783	2,433,958	2,433,958	2,433,958	2,433,958				
4096	66547281	5540		VEHICLES	55	2Veh		-	-	-	-	25,000	25,000	25,000	25,000	25,000				
4097	66547281	5550		OTHER EQUIPMENT	55	5OIEq		-	7,500	7,500	-	-	-	-	-	-				
4098	66547281	5570		LAND AND IMPROVEMENTS	55	7Land		1,191	1,211,000	1,240,604	1,240,600	-	-	-	-	-				
4099	66547281	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg		-	-	-	-	85,000	85,000	85,000	85,000	85,000				
4100					55			1,191	1,218,500	1,248,104	1,240,600	110,000	110,000	110,000	110,000	110,000				
4101	66547201	5920		CONTINGENCY	59	8Cont		-	-	(2,370)	-	-	-	-	-	-				
4102					59			-	-	(2,370)	-	-	-	-	-	-				
4103		5						2,867,667	4,114,656	4,173,368	4,443,090	3,351,825	3,432,000	3,432,000	3,432,000	3,432,000				
4104	472							(257,445)	920,966	979,678	598,900	(558,539)	(478,364)	(478,364)	(478,364)	(478,364)				
4105																				
4106	66493000	4810		INVESTMENT EARNINGS	48	480		(50,699)	(75,000)	(75,000)	(103,590)	(84,355)	(84,355)	(84,355)	(84,355)	(84,355)				

Union County, NC - FY2007 Budget Worksheet

6-19-2006

Account Structure										FY2005			FY2006			FY2007			FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	BOCC Adopted							
4107	66493000	4813		INVESTMENT ACCRUAL/GAIN/LOSSES	48	480	(599)													
4108	66493000	4816		INVESTMENT EARNINGS (C2)	48	480	(15,642)													
4109					48		(66,939)													
4110	4						(66,939)	(75,000)	(75,000)	(103,590)	(84,355)	(84,355)	(84,355)							
4111	66593000	5121		SALARIES & WAGES	51	1Sal														
4112	66593000	5181		FICA CONTRIBUTIONS	51	2Ben														
4113	66593000	5185		UNEMPLOYMENT CLAIMS	51	2Ben														
4114					51			29,108												
4115	66593000	5353		MAINT & REPAIRS-FUEL GAS	52	3Main														
4116					52															
4117	5							29,108												
4118	930						(66,939)	(45,892)	(75,000)	(102,718)	(52,479)	(50,379)	(50,379)							
4119																				
4120	66498000	4025		IFT FROM SOLID WASTE CAP RESRV	40		(250,000)													
4121					40		(250,000)													
4122	4						(250,000)													
4123	66598000	5025		TRNS TO SOLID WASTE CAP RESRV	50	IFT														
4124					50															
4125	5																			
4126	980						(250,000)													
4127																				
4128	66499100	4991		FUND BALANCE APPROPRIATED	49	499		(875,074)	(904,678)											
4129					49			(875,074)	(904,678)											
4130	4							(875,074)	(904,678)											
4131	991							(875,074)	(904,678)											
4132																				
4133							(574,383)			496,182										
4135				Stormwater Operating Fund																
4136																				
4137	68449101	4010		IFT FROM GENERAL FUND	40		(131,307)	(127,688)	(127,688)	(110,645)	(292,433)									
4138	68449101	4061		IFT FROM WATER & SEWER	40															
4139					40		(131,307)	(127,688)	(127,688)	(110,645)	(292,433)	(158,367)	(158,367)							
4140	4						(131,307)	(127,688)	(127,688)	(110,645)	(292,433)	(158,367)	(158,367)							
4141	68549101	5121		SALARIES & WAGES	51	1Sal	76,425	75,643	78,569	80,060	171,338	79,751	79,751							
4142	68549101	5128		TRAVEL ALLOWANCE	51	2Ben	1,225	1,440	1,440	1,450	1,440	1,440	1,440							
4143	68549101	5132		SEPARATION ALLOWANCE	51	2Ben	1,093	1,082	1,148	1,870	4,009	1,866	1,866							
4144	68549101	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	3,821	3,782	3,922	4,000	8,567	3,988	3,988							
4145	68549101	5181		FICA CONTRIBUTIONS	51	2Ben	5,790	5,897	6,111	6,010	13,217	6,211	6,211							
4146	68549101	5182		RET CONTRIB - OTHER EMPLOYEES	51	2Ben	3,737	3,699	3,836	3,920	8,379	3,900	3,900							
4147	68549101	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	142			140										
4148	68549101	5183		HEALTH INSURANCE	51	3Ben	5,876	6,890	6,890	6,421	19,246	7,582	7,582							
4149	68549101	5187		DENTAL INSURANCE	51	3Ben	445	455	455	479	1,267	499	499							
4150					51		98,555	98,888	102,371	104,350	227,463	105,237	105,237							
4151	68549101	5212		WEARING APPAREL	52	0Supp														
4152	68549101	5220		FOOD AND PROVISIONS	52	0Supp	47	50	50	24	150	150	150							
4153	68549101	5233		PERIODICALS BOOKS & OTHER PUB	52	0Supp														
4154	68549101	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	9	1,000	1,000	800	6,000	1,000	1,000							
4155	68549101	5290		TOOLS AND SUPPLIES	52	0Supp														
4156	68549101	5311		TRAVEL	52	1Trav	119	500	500	340	1,000	500	500							
4157	68549101	5312		TRAVEL SUBSISTENCE	52	1Trav	454	900	900	600	2,000	900	900							
4158	68549101	5395		EDUCATION EXPENSES	52	1Trav	270	650	650	800	3,170	670	670							

Union County, NC - FY2007 Budget Worksheet													6-19-2006					
Account Structure													FY2006		FY2007		FY2007	
Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2005 Actual	Original Budget	Revised Budget	Yr End Estimate	Department Request	Manager Recomm.	FY2007 Department Request	FY2007 Manager Recomm.	FY2007 BOCC Adopted			
4159	68549101	5321		TELEPHONE AND COMMUNICATIONS	52	2UHi	-	-	-	-	500	-	500	-	-			
4160	68549101	5325		POSTAGE	52	2UHi	51	100	100	50	100	100	100	100	100			
4161	68549101	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	44	300	300	306	456	456	456	456	456			
4162	68549101	5358		M&R-VEHICLE-ROUTINE INTERDEPT	52	3Main	38	200	200	-	-	-	-	-	-			
4163	68549101	5381		PROFESSIONAL SERVICES	52	4Prof	914	20,000	50,000	7,388	20,000	20,000	20,000	20,000	20,000			
4164	68549101	5383		MEDICAL SERVICES	52	4Prof	-	20	20	-	80	40	80	40	40			
4165	68549101	5370		ADVERTISING/EMPL RECOGNITION	52	5OSiv	-	600	600	400	1,600	600	1,600	600	600			
4166	68549101	5491		DUES AND MEMBERSHIPS	52	5OSiv	490	500	500	200	1,000	500	1,000	500	500			
4167	68549101	5450		INSURANCE AND BONDING	52	9Insr	316	380	380	387	389	389	389	389	389			
4168	68549101	5510		OFFICE FURNITURE AND EQUIPMENT	55	1FF&E	2,752	25,200	55,200	11,295	37,145	25,305	37,145	25,305	25,305			
4170	68549101	5540		VEHICLES	55	2Veh	-	-	44,200	12,628	24,000	-	24,000	24,000	24,000			
4171	68549101	5920		CONTINGENCY	55	8Cont	-	-	44,200	12,628	24,000	24,000	24,000	24,000	24,000			
4173	68549101	5920		CONTINGENCY	59	8Cont	-	-	117	-	-	-	-	-	-			
4174	68549101	5920		CONTINGENCY	59	8Cont	-	-	117	-	-	-	-	-	-			
4175	491	5					101,307	124,088	201,888	128,273	288,608	154,542	288,608	154,542	154,542			
4176	68593000	5121		SALARIES & WAGES	51	1Sal	-	3,026	-	-	3,190	3,190	3,190	3,190	3,190			
4178	68593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	574	-	-	635	635	635	635	635			
4179	68593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	3,600	-	-	3,825	3,825	3,825	3,825	3,825			
4180	68593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	3,600	-	-	3,825	3,825	3,825	3,825	3,825			
4181	930	5					-	3,600	-	-	3,825	3,825	3,825	3,825	3,825			
4182	68499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(74,200)	-	-	-	-	-	-			
4184	68499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(74,200)	-	-	-	-	-	-			
4185	68499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(74,200)	-	-	-	-	-	-			
4186	991	4					-	-	(74,200)	-	-	-	-	-	-			
4187	991	4					-	-	(74,200)	-	-	-	-	-	-			
4188	991	4					(30,000)	-	-	17,628	-	-	-	-	-			

