

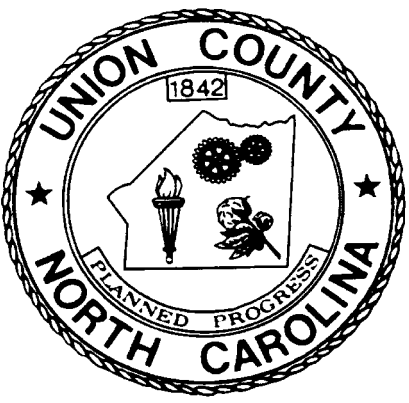
UNION COUNTY, NORTH CAROLINA



2007-2008 ANNUAL BUDGET AND ADOPTED BUDGET ORDINANCE

Presented by

Richard Black
Interim County Manager



UNION COUNTY, NORTH CAROLINA



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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 2008 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, Amanda Johnson and our latest addition to the budget process, Beverly Liles. Each and every year, these individuals continue to show maturity and growth in navigating to a shared consensus with County departments and agencies in crafting a budget recommendation.

And as with each year's budget, special thanks go to Andrea Robinson. Her coordination of the budget process with meticulous detail permits me to focus on other County priorities as well as providing support and assistance to the Interim County Manager.

Kai Nelson
Finance Director
May 21, 2007

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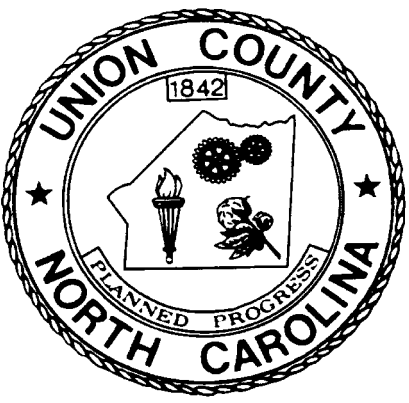
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Budget Message

May 21, 2007

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.

Fully one year ago, the County staff warned of the enormous challenges facing our community. Those challenges, manifested today in

- an unprecedented projected public school enrollment increase of 4,300 students for the academic year beginning August 2007
- a public school capital improvement program that calls for \$671 million in construction between 2008-2012 with an additional nine elementary schools and four middle & high schools planned during the period
- a County population that increased by almost 12,000 people over the past year making the County the 15th fastest growing in the nation and placing huge demands on a broad spectrum of County programs from public safety to parks and recreation to public services for members of our community that are economically distressed
- the passage of a record \$174.5 million public school bond referendum in November 2006

have all contributed to a recommended budget that reflects the harsh financial realities of a growing community with unparalleled demands on infrastructure and services.

During the past year, the County's chief financial officer on numerous occasions has warned of the pending collision of the community's expectation with regard to programs, services and infrastructure and the County's ability to generate sufficient revenue to meet those demands. So, in many respects, this year's budget proposal should come as no surprise to knowledgeable observers of County government.

FY 2008 Budget – The General Fund “Big Picture”

The General Fund Recommended Budget provides \$215,770,362 in total funding including \$166,906,690 in unrestricted County revenue. In addition, this budget supports 862.3 full-time equivalent (FTE) staff—a net increase of 17 FTEs. Total projected County revenue at the current tax rate is \$156,465,358, \$10.4 million less than what is required to fund recommended County services. Therefore, a property tax rate increase of 6.08 cents is proposed to continue our progress toward meeting our community's expectations.

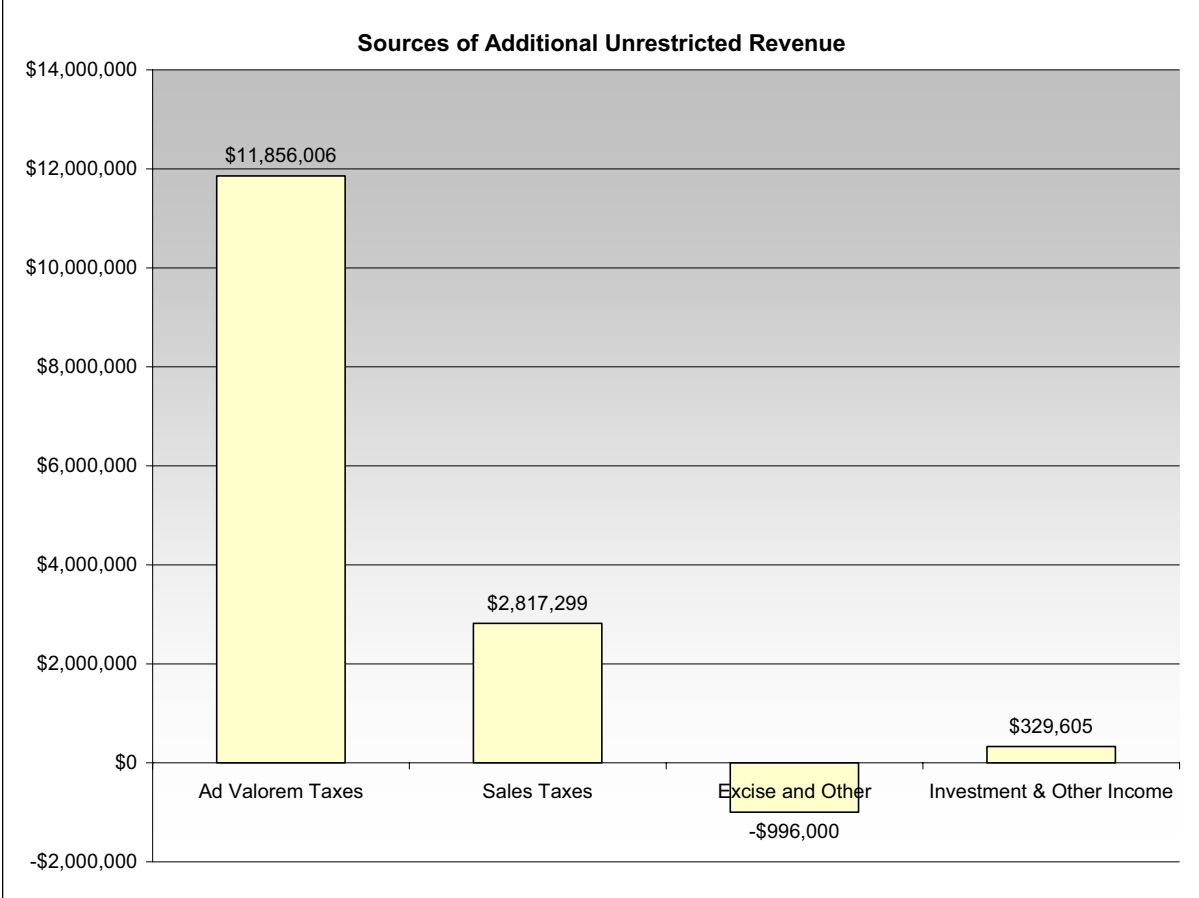
Unrestricted County revenues principally consisting of property taxes, sales tax, investment income and excise taxes are the major sources of discretionary local revenue available to fund County programs and education. Other sources of revenue, most notably federal and State financial assistance are generally restricted with regard to program expenditures. For instance, additional federal and State funding for public assistance social service or public health programs must be spent on those programs – the funds cannot be diverted to other agency programs.

The fiscal year FY2008 budget, based on current rate structures, is anticipated to generate about \$156.4 million in unrestricted County revenue. The amount is approximately

Budget Message

\$14 million more than FY2007's amount of \$142.4 million.

The chart below reflects the amount of additional revenue available in 2008 to fund County programs and education:



Although “growth”, in the form of additional property valuation from new construction and population is contributing \$14 million in increased revenue for 2008, recommended funding for County agencies and education requires \$24.4 million, representing an additional \$10.4 million in County revenue.

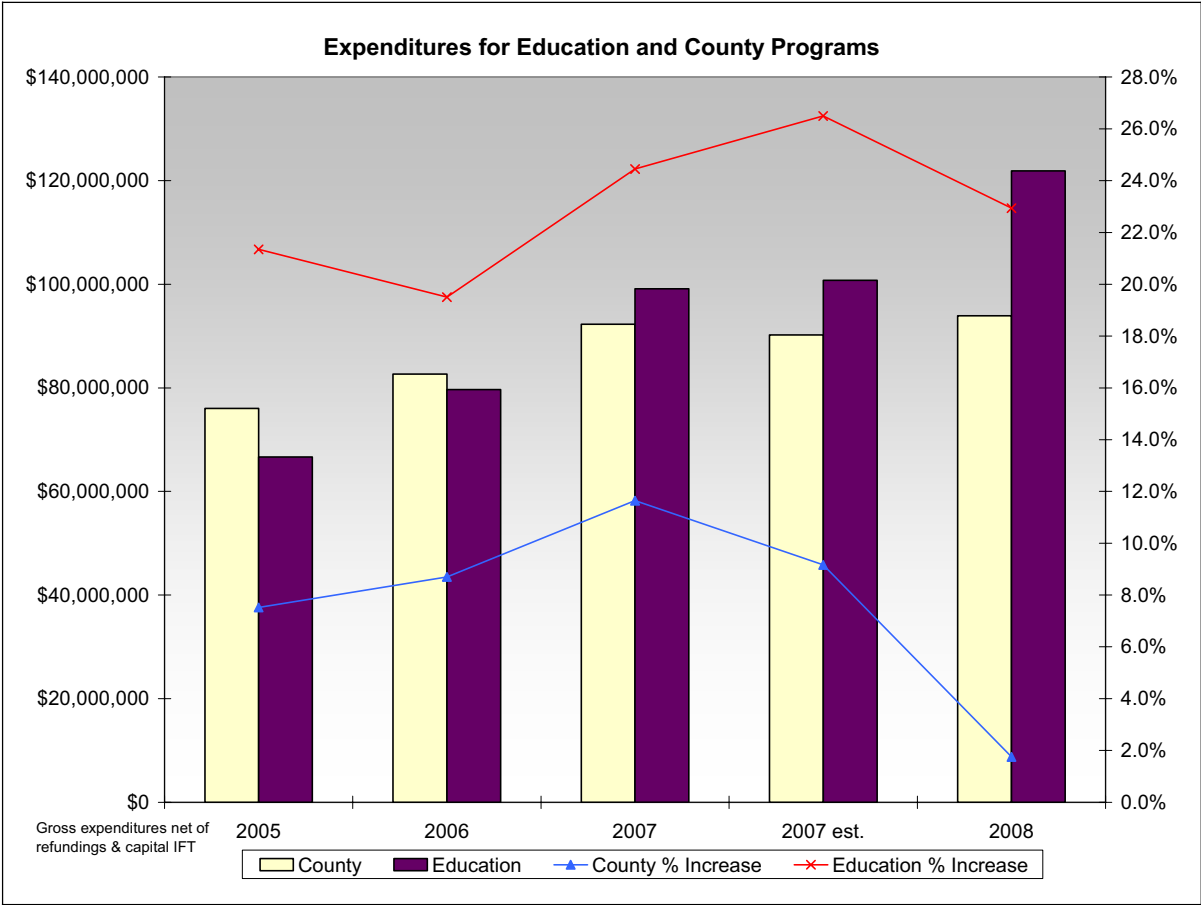
What are the specific factors that are contributing to this increase? The chart on the following page illustrates expenditures and year-over-year percentage increase for education and county programs over the period 2005 through 2008. Both 2005 and 2006 data reflect actual expenditures. The data for 2007 represents the current budget and the projected year-end estimate. The data for 2008 is the recommended budget.

Expenditures for education in 2006 were about \$80 million ...and climbed to \$100 million in the current year's 2007 budget with the 2008 budget adding yet another \$20+ million topping \$120 million. Year over year percentage increases for education since 2005 have been in the 20% to 27% range.

While expenditures for County programs have increased at a rate of 7-9%, the FY2008 Recommended Budget has County expenditures increasing at a rate of less than 2% - a

Budget Message

remarkable achievement given the growth pressures and service level demands experienced by County agencies.



The allocation of the County’s tax rates for fiscal years 2007 and 2008 appears in the table below:

	2007	2008	Increase (Decrease)
Education	40.02	45.57	5.55
County	23.65	24.18	0.53
	<u>63.67</u>	<u>69.75</u>	<u>6.08</u>

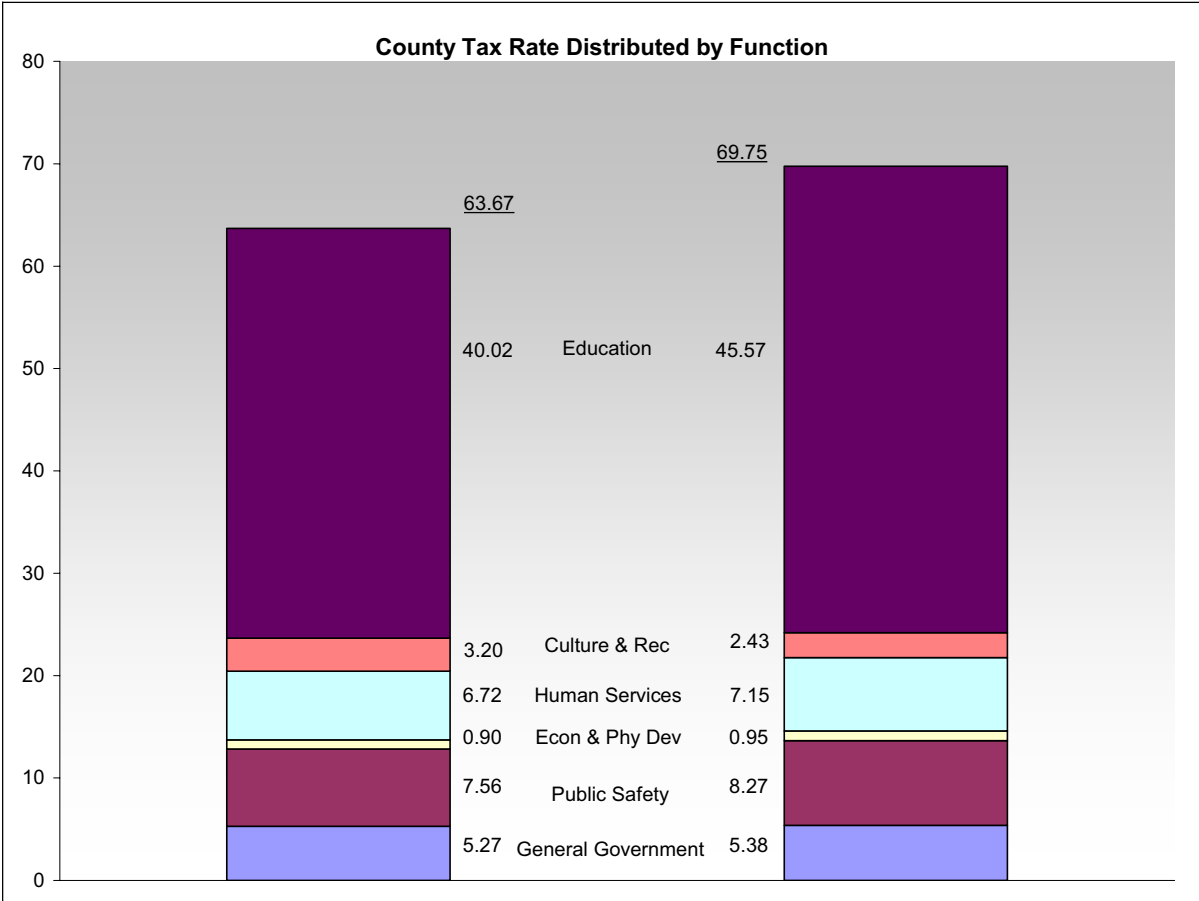
The proposed tax rate increase of slightly in excess of 6 cents, represents about 5½ cents per \$100 for education, of which 4½ cents relates to the issuance of school debt for capital improvements, with the other ½ cent for County programs and services.

The chart on the following page provides an illustration of the current allocation of the County’s tax rate of 63.67 to the various functions and shows how the proposed tax rate of 69.75 will be allocated.

The chart reflects a year over year decrease in the tax rate for culture (libraries) and recreation, minor increases in general government, slightly higher increases for public safety

Budget Message

and human services (social services and public health) with the lion’s share of the increase occurring in education.



Critical Policy Decisions in Connection with the 2008 Budget

As the County Commission begins its deliberation on the Recommended Budget, the Commission should consider not only the pending fiscal year but also how each fiscal year fits into the long-term objectives of the Commission.

In developing the budget, several major policy questions served to guide my recommendation.

The first question relates to the Commission’s financial debt management “best practices”. Those policies may be found commencing on page 19 of the budget document. The first policy question: *To what extent should the County adhere to its “fiscal impact statements” issued in connection with debt authorization for capital improvements and what are the consequences of non-compliance?*

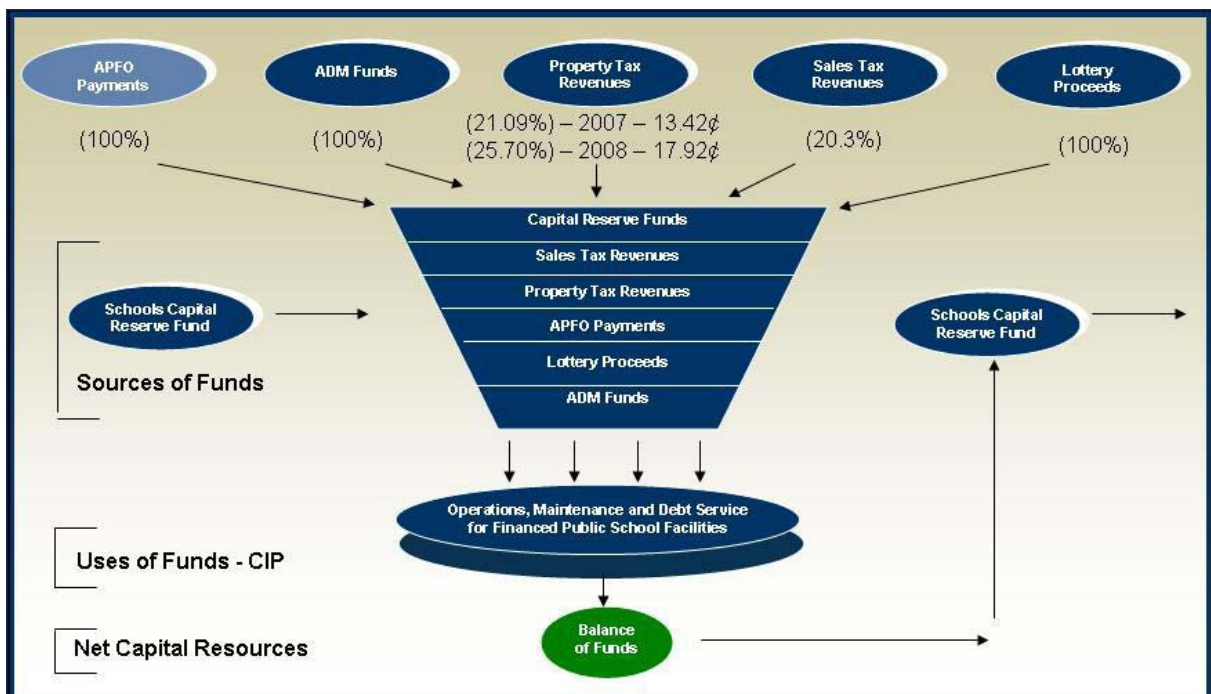
The widely published and adopted debt service management plan developed in connection with the construction and operation of new public schools provides for the assignment of 100% of APFO, lottery and State ADM proceeds to the funding plan along with portions of property and sales tax revenues.

Budget Message

The chart below depicts the flow of funds and the allocation of various revenues necessary to support the program. The chart reflects the increase from 13.42¢ to 17.92¢ (an increase of 4.5¢) in the allocation of property taxes.

These scheduled adjustments were communicated to the County Commission in connection with the approval of the UCPS CIP during the summer of 2006 and to the County Commission, Local Government Commission (LGC) and our community in connection with the County's November 2006 \$174.5 million bond referendum. All during this approval process, bond credit rating agencies were also kept apprised of the County's plans.

Public Schools Debt Service Management Plan



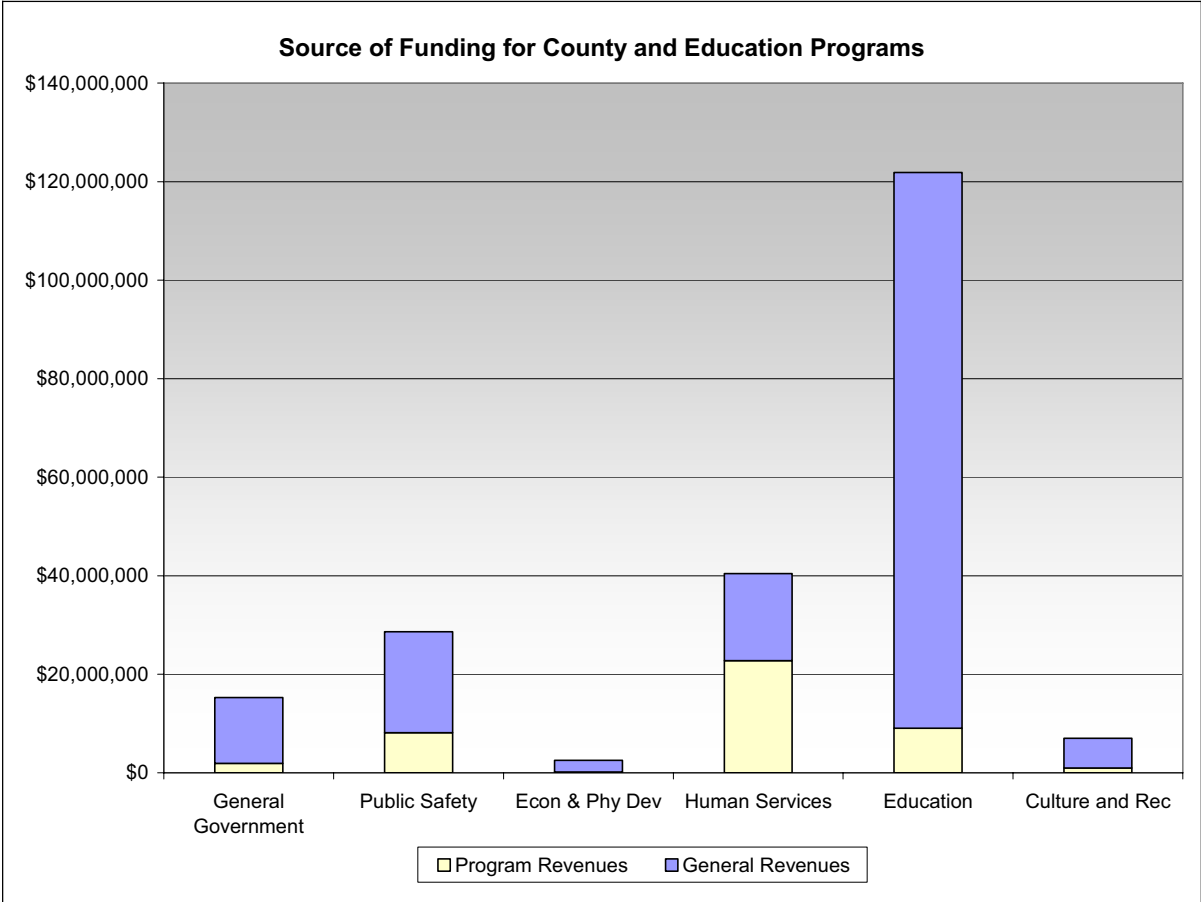
The Recommended Budget implements those plans. The consequences of failing to adhere to those commitments could be enormous ... credit rating downgrades, LGC reluctance to approve the sale on bonds and impairment of the County's finances.

The second major policy question revolves around the allocation of discretionary resources to County programs and education: *Is the budget responsible by directing resources to the community's high priority needs and programs and is it affordable?*

The chart on the following page illustrates general revenues (discretionary resources such as property and sales taxes) allocated to the various functional activities of the County as well as program revenues (restricted receipts dedicated to specific programs) allocated to those same programs.

The vast majority of discretionary revenues are allocated to education followed by public safety and human services. General government activities (tax, court facilities, personnel finance, legal, Register of Deeds, Board of Elections, administration), libraries, parks, recreation and economic development bring up the rear in discretionary funding.

Budget Message



The chart is starkly clear ... the County’s resources are committed to education.

Of the \$24.4 million in additional general revenue (\$14 million from growth and \$10.4 million from the property tax rate increase), the Recommended Budget proposes to allocate 80% of the County revenue to education with the balance of 20% funding County agencies. Given that funding of County programs has been limited to less than a 2% increase, when compared to the current budget, providing additional funding for high priority needs may be problematic – either requiring a reduction in County programs that have received limited additional funding or increasing taxes beyond levels contained in the Recommended Budget.

The third policy question: *Can our community sustain the level of funding increases for education and how rational are the budgetary and decision making processes supporting the public schools funding requests?*

An earlier chart in this budget message reveals that County funding for education over the past several years has increased at the rate of 20%-27% annually. Charts on pages 102 and 103 show that County appropriations for current expense have typically exceeded by 2 to 3 times the growth in property valuation with current expense on a per pupil basis also showing healthy increases.

The table on the following page illustrates the education request for 2008. UCPS, excluding debt service on school bonds, requested an increase of 35%. With a projected 9% increase

Budget Message

	FY2007 Budget	FY2008 Request	Increase YoY	Percent Increase	FY2008 Recommended	Increase YoY	Percent Increase
UCPS							
Current Expense	57,094,886	71,559,830	14,464,944	25.3%	68,074,956	10,980,070	19.2%
Capital Outlay	11,043,050	20,353,610	9,310,560	84.3%	12,147,000	1,103,950	10.0%
	<u>68,137,936</u>	<u>91,913,440</u>	<u>23,775,504</u>	<u>34.9%</u>	<u>80,221,956</u>	<u>12,084,020</u>	<u>17.7%</u>
Debt Service							
Principal & Interest	29,826,108	40,149,057	10,322,949	34.6%	40,149,057	10,322,949	34.6%
SPCC							
Current Expense	880,500	1,349,550	469,050	53.3%	1,136,550	256,050	29.1%
Debt Service	281,540	363,299	81,759	29.0%	363,299	81,759	29.0%
	<u>1,162,040</u>	<u>1,712,849</u>	<u>550,809</u>	<u>47.4%</u>	<u>1,499,849</u>	<u>337,809</u>	<u>29.1%</u>
Other	10,500	5,000	(5,500)	-52.4%	4,500	(6,000)	-57.1%
Sub-total	<u>99,136,584</u>	<u>133,780,346</u>	<u>34,643,762</u>	<u>34.9%</u>	<u>121,875,362</u>	<u>22,738,778</u>	<u>22.9%</u>
Lottery & ADM	(3,638,153)	(9,050,051)	(5,411,898)	148.8%	(9,050,051)	(5,411,898)	148.8%
Education	<u>95,498,431</u>	<u>124,730,295</u>	<u>29,231,864</u>	<u>30.6%</u>	<u>112,825,311</u>	<u>17,326,880</u>	<u>18.1%</u>

in the County's property valuation, the funding gap between the System's request and our community's ability to burden even yet higher taxes is simply too wide.

County staff has proposed to UCPS that it would support the use of capital improvement plan savings that have materialized on funded and bid projects for qualified capital outlay items contained in the paygo program. Perhaps this initiative will "soften" the impact of the Recommended Budget and provide additional incentives for UCPS to extract savings from the CIP to meet their paygo program needs.

Successive budget messages have repeatedly called for an overhaul in the budgeting and fiscal relationships between the Boards of Education and County Commission. The budget submission by UCPS reflects the need to finally commit to that effort – which hopefully would result in the establishment of 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.

The final major budget policy question relates to employee compensation and benefits. *What is the appropriate level of compensation and benefits in order to maintain, attract and reward the most highly qualified employees?*

The budget includes 3.5% of compensation for market adjustments – each 1% adjustment in compensation requires about \$360,000 in funding. The recent State House budget proposal contains 4.25% for State employees and a greater than 5% increase for teachers. Regional reports of local budget proposals appear to include compensation adjustments in the similar range.

I am not entirely pleased with my budget recommendation regarding compensation. But the fiscal reality of our present budget situation limits my recommendation to this level. I believe that the County's total compensation and benefit program remains largely competitive in the marketplace. We recognize that in some occupational classes we have difficulty in recruiting qualified personnel ... and are considering methods to become more competitive. Should the County's financial position improve later in the fiscal year, the Commission may wish to consider additional refinements to my recommendation.

I am confident that the County Commission recognizes that our employees provide

Budget Message

exemplary service to our community and that the Commission will recognize that commitment and performance.

The County's health cost trends continue to fall below those experienced by our marketplace competitors. Our most recent trends; however, have not been as favorable as we have enjoyed in the past. 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.

Potential Budget Surprises – The NC General Assembly

The General Assembly is in session and pending the sound of the gavel marking the end of its legislative calendar, the County's budget is at risk.

While the State House has passed a budget, the Senate has just begun its review of the House version. The House version contains several noteworthy items.

The House version contains additional Medicaid relief for counties; but little of that relief is directed to Union County which is projected to have the 3rd highest year-over-year percentage increase (27% and \$1.2 million) in Medicaid expenses based on the Division of Medicaid Assistance estimates of Medicaid program services expenditures by county. The relief is targeted to those counties that have higher Medicaid eligibles as a percent of the county population ... Union ranks fairly low and will receive only \$551,000. It is helpful, but does little to address a permanent solution to counties mandated participation in this program.

The Governor's budget proposed a restructuring of the lottery ... decreasing the percentage of lottery proceeds set aside for county school construction. The House budget bill rejects that proposal but replaces it with a surprise – and authorizes the State's budget director to decide which of the four permissible categories (reserve, class size reduction, local school capital construction, scholarships) would receive any revenues in excess of the appropriation. One can only image where the State's budget director will deposit those excess funds – most likely not in local school capital construction!

On another note, the Governor's budget proposal contained a provision to levy a statewide \$2 per ton landfill tipping fee to support assessment and remediation of abandoned landfills and hazardous waste sites. The House proposal rejects that levy. The Senate version may include the Governor's provision.

Finally, there are hoards of bills in the General Assembly that, if passed, would at varying degrees provide partial tax exemption to various classifications of property. The bottom line – these property tax reductions most often serve to increase the amount of property tax for those that are unable to legislate exemptions or deferments. A number of these bills contain onerous provisions regarding tax administration which will likely result in additional staffing requirements.

The sooner the gavel sounds, the greater comfort I have with the Recommended Budget.

Water and Sewer

The 2008 budget provides resources to continue the implementation of the Public Works capital improvement program approved in 2006, 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 2008.

The budget submission does not contain any revisions to the capacity fee schedule or charges. A comprehensive analysis of capacity fees is currently on hold. The study was placed on hold after the 2006 CIP was adopted without the inclusion of various wastewater capacity projects and their financial impacts. The County Commission authorized the study in May 2005 based on the 2005 capital improvement plan and a staff recommendation to modify a portion of the schedule to a square footage basis. Before the study is reactivated, additional direction regarding the 2007 CIP is required.

The water and sewer operating budget contains a recommendation for the additional personnel necessary to support the complexities of the current system. Pending the results of the utility improvement evaluation study, I am recommending that the positions not be filled with the exception of the Administrative Assistant position. The position is responsible for documenting permitting and capacity approvals and will provide Public Works with a key resource to address one of the Commission's top priorities.

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	2008 Budget
Capital program % paygo	Greater than 35%	51%
Debt service coverage	Greater than 1X	1.80
Rate affordability % of median household income	Less than 1.5%	0.99%
Working capital days	365	365

The utility budget revenues are based on an increase in customer growth of about 7-8% (moderated from 2007's 12%) and the maintenance of the gains in volumetric sales experienced in 2007 (12% for water and 11% for sewer). 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 \$39 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 2.6% effective January 1, 2008. The budget includes an adjustment in the tipping fee from \$39 to \$40 per ton, effective August 1 to meet the

Budget Message

increased costs associated with MSW.

I believe the Recommended Budget achieves the Commission's commitment of providing responsible, sustainable and affordable services to the community's highest priority programs.

Respectfully submitted,

A handwritten signature in black ink that reads "Richard Black". The signature is written in a cursive style with a light blue rectangular background behind it.

Richard Black

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 2007-2008 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 2007-2008 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 May 21, 2007.

The Commission adopted the following budget calendar on April 16, 2007.

May 21	Filing of Budget with Clerk
May 21	Presentation and overview of FY2008 recommended budget
May - June	Budget review sessions
June 4	Public hearing on budget
NLT June 18	Budget adoption

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

- be agenda driven – with the objective of completing the budget reviews scheduled for the session
- commence at 5:00 p.m. (unless noted otherwise)
- 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 five (5) budget review sessions have been established by the County Commission. Additional review sessions may be scheduled as necessary.

Following the public hearing on June 4 and the scheduled review session of June 7, the Commission may adopt the ordinance at any meeting of the Board through June 18.

Session 1.

Date: Monday, May 21

Overview of budget content and format
Summary of factors influencing the budget
Proposed FY2008 budget ordinance

Session 2.

Date: Tuesday, May 22

General Government

Session 3.

Date: Tuesday, May 29

Public Safety
Economic and Physical Development
Human Services

Session 4.

Date: Tuesday, June 5

Proprietary & Other Funds

Session 5.

Date: Wednesday, June 6, 11:30 a.m.

Economic and Physical Development

Session 6.

Date: Thursday, June 7

Education
Cultural and Recreational
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, 2007 and ending June 30, 2008 in accordance with the chart of accounts heretofore established for this county.

General Government:		
Board of Commissioners	398,302	
Central Administration	738,465	
County Dues & Memberships	118,417	
Internal Audit	87,956	
Legal	305,173	
Personnel	645,719	
Finance	882,937	
Tax Administration	4,032,773	
Court Facilities	2,111,165	
Elections	1,392,034	
Register of Deeds	1,215,164	
Information Technology	2,394,146	
General Services	588,722	14,910,973
Public Safety:		
Law Enforcement	18,619,469	
Communications	1,958,308	
Homeland Security	315,789	
Fire Services	949,721	
Inspections	2,244,434	
Outside Agencies	3,826,573	27,914,294
Economic & Physical Development:		
Planning	625,868	
Economic Development	708,589	
Cooperative Extension	1,161,696	
Soil Conservation	73,814	
Outside Agencies	65,115	2,635,082
Human Services:		
Public Health	7,891,088	
Social Services	28,288,131	
Transportation and Nutrition	1,438,414	
Veterans' Services	231,374	
Outside Agencies	2,064,144	39,913,151
Education:		
School Current Expense (Regular)	70,864,000	
School Capital Outlay	16,000,000	
School Capital Outlay (See Section VIII. C. & D.)	(5,000,000)	
School Debt Service	40,151,057	
Community College		
Debt Service	363,299	
Operations	1,136,550	
Outside Agency	2,500	123,517,406
Cultural and Recreational:		
Library	4,704,572	
Parks & Recreation	2,147,607	
Outside Agencies	135,334	6,987,513
Contingency/Nondepartmental	1,785,987	1,785,987
		<u>217,664,406</u>

Continued on next page.

Adopted Budget Ordinance
Union County, NC

Fiscal Year 2007-2008

B. It is estimated that the following revenues will be available in the GENERAL FUND for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Ad Valorem Taxes	123,898,421
Local Option Sales Tax	38,183,708
Other Taxes	2,670,000
Intergovernmental	25,891,319
Functional Revenues	12,477,347
Miscellaneous	8,715,356
Fund Balance Appropriated	5,828,255
	<u>217,664,406</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, 2007 and ending June 30, 2008 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, 2007 and ending June 30, 2008.

Wesley Chapel 900,031

Ad Valorem Taxes	656,305
Local Option Sales Tax	194,343
Fund Balance Appropriated	49,383
	<u>900,031</u>

Hemby Bridge 995,000

Ad Valorem Taxes	618,701
Local Option Sales Tax	265,443
Fund Balance Appropriated	110,856
	<u>995,000</u>

Stallings 929,820

Ad Valorem Taxes	552,800
Local Option Sales Tax	246,998
Fund Balance Appropriated	130,022
	<u>929,820</u>

Springs 299,235

Ad Valorem Taxes	231,057
Local Option Sales Tax	68,178
	<u>299,235</u>

Waxhaw 556,263

Ad Valorem Taxes	415,418
Local Option Sales Tax	123,456
Fund Balance Appropriated	17,389
	<u>556,263</u>

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, 2007 and ending June 30, 2008 with the chart of accounts heretofore established for this county.

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, 2007 and ending June 30, 2008.

Public Safety: 1,179,400

Fire Fees	1,140,000
Fund Balance Appropriated	39,400
	<u>1,179,400</u>

SECTION IV. 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, 2007 and ending June 30, 2008 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, 2007 and ending June 30, 2008.

Public Safety	<u>1,254,670</u>	Service Charges	1,125,000
		Miscellaneous	<u>129,670</u>
			<u>1,254,670</u>

SECTION V. 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, 2007 and ending June 30, 2008 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, 2007 and ending June 30, 2008.

Water & Sewer	<u>38,918,390</u>	Fees for Services	36,759,271
		Miscellaneous	<u>2,159,119</u>
			<u>38,918,390</u>

SECTION VI. 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, 2007 and ending June 30, 2008 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, 2007 and ending June 30, 2008.

Solid Waste	<u>4,981,379</u>	Fees for Services	4,805,320
		Miscellaneous	<u>176,059</u>
			<u>4,981,379</u>

SECTION VII. 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, 2007 and ending June 30, 2008 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, 2007 and ending June 30, 2008.

Stormwater	<u>250,819</u>	Transfer from Enterprise Fund	<u>250,819</u>
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Continued on next page.

SECTION VIII. DEBT SERVICE AND SCHOOL BOND FUND-55 CAPITAL PROJECT ORDINANCE FUND

A. The following amounts are hereby appropriated in the DEBT SERVICE FUND for the education debt service payments for the fiscal year beginning July 1, 2007 and ending June 30, 2008 with the chart of accounts heretofore established for this county.

Debt Service	<u>2,185,488</u>
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B. It is estimated that the following revenues will be available in the DEBT SERVICE FUND for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

Fund Balance Appropriated	<u>2,185,488</u>
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C. The following amounts are hereby amending the appropriation in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund) for education capital projects within the chart of accounts heretofore established for this county. Capital expenditures allocated to SCHOOL BOND FUND-55 are limited to mobile classrooms, school buses, and maintenance capital outlay requested as part of the UCPS capital improvement plan proposal FY2007-08.

Capital Projects	<u>5,000,000</u>
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D. It is estimated that the following revenues will be available in the SCHOOL BOND FUND-55 (Capital Project Ordinance Fund). SCHOOL BOND FUND-55 revenues are limited to Section 4 of the Memorandum of Agreement in Mediation dated June 20, 2007 between the Union County Board of Education and the Union County Board of Commissioners.

Debt Proceeds	<u>5,000,000</u>
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SECTION IX.

A. GENERAL FUND: That there is hereby levied for the fiscal year beginning July 1, 2007, and ending June 30, 2008, 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, 2007, 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	<u>.7111</u>
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B. SPECIAL DISTRICTS: That there is hereby levied for the fiscal year beginning July 1, 2007, and ending June 30, 2008, 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, 2007, 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>.0167</u>
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Springs Fire Protection District	<u>.0312</u>
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Hemby Bridge Fire Protection District	<u>.0377</u>
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Waxhaw Fire Protection District	<u>.0513</u>
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Stallings Fire Protection District	<u>.0262</u>
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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 2007-2008

	Allens Cross- Roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek
Percentage per request or maximum	100.00%	73.92%	100.00%	87.40%	100.00%	100.00%	100.00%
Single Family Dwelling (SFD) (max fee of \$50)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	3.70	5.00	4.37	5.00	5.00	5.00
Animal/Horticulture (20% of fee)	10.00	7.39	10.00	8.74	10.00	10.00	10.00
Commercial < or = 5000 sq ft (100% of fee)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Commercial > 5000 sq ft (200% of fee)	100.00	73.92	100.00	87.40	100.00	100.00	100.00
Mobile Home (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Duplex (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Triplex (150% of fee)	75.00	55.44	75.00	65.55	75.00	75.00	75.00
Other Family Dwellings (200% of fee)	100.00	73.92	100.00	87.40	100.00	100.00	100.00
Cultural Facilities (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Educational Facilities (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Governmental Facilities (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Religious Facilities (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00
Fire Protection Facilities (same as SFD)	50.00	36.96	50.00	43.70	50.00	50.00	50.00

% of Legislated maximum of \$50.00 100.00% 73.92% 100.00% 87.40% 100.00% 100.00% 100.00%

	New Salem	Provi- dence	Sandy Ridge	Stacks Road	Stallings	Union- ville	Wingate
Percentage per request or maximum	100.00%	100.00%	97.84%	100.00%	100.00%	72.88%	100.00%
Single Family Dwelling (SFD) (max fee \$50)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Unimproved Land-per acre	0.02	0.02	0.02	0.02	0.02	0.02	0.02
-minimum (10% of fee)	5.00	5.00	4.89	5.00	5.00	3.64	5.00
Animal/Horticulture (20% of fee)	10.00	10.00	9.78	10.00	10.00	7.29	10.00
Commercial < or = 5000 sq ft (100% of fee)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Commercial > 5000 sq ft (200% of fee)	100.00	100.00	97.84	100.00	100.00	72.88	100.00
Mobile Home (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Duplex (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Triplex (150% of fee)	75.00	75.00	73.38	75.00	75.00	54.66	75.00
Other Family Dwellings (200% of fee)	100.00	100.00	97.84	100.00	100.00	72.88	100.00
Cultural Facilities (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Educational Facilities (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Governmental Facilities (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Religious Facilities (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00
Fire Protection Facilities (same as SFD)	50.00	50.00	48.92	50.00	50.00	36.44	50.00

% of Legislated maximum of \$50.00 100.00% 100.00% 97.84% 100.00% 100.00% 72.88% 100.00%

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.

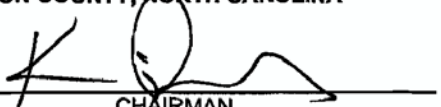
SECTION XII. SEVERABILITY

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

This Budget Ordinance is adopted on June 21, 2007 and is to become effective July 1, 2007.

BOARD OF COMMISSIONERS
UNION COUNTY, NORTH CAROLINA

By: _____



CHAIRMAN

Budget Changes Recap

General Fund

The County Manager's Recommended Budget was filed with the County Clerk on May 21, 2007, and formally presented to the Board of County Commissioners on May 21, 2007. The Board held work sessions on May 21, 22, 29, June 5, 6 and 7. A public hearing was held on June 4. Subsequent to the Board's adoption of the fiscal year 2008 budget on June 7, 2007, the Union County Public Schools requested mediation in connection with the County's appropriation for current expense and capital outlay pursuant to North Carolina General Statutes. A mediated settlement was concluded on June 21, 2007, with additional adjustments made to the budget ordinance.

The adopted tax rate for FY2008 is 71.11¢, reflecting the June 7 adopted budget which contained a rate of 68.17¢ plus an additional 2.94¢ earmarked for substantial funding of the Union County Public Schools' current expense and capital outlay requests. 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.

	Expense	Revenue	Fund Balance
Manager's Recommended Budget - General Fund	\$ 215,770,362	\$ 209,942,107	\$ 5,828,255
<u>Changes by the Board of County Commissioners:</u>			
Tax Administration - four vehicles	(60,000)		(60,000)
Court Facilities - two assistant district attorney positions	130,000		130,000
Register of Deeds - one deputy register of deeds position	(33,400)		(33,400)
Inspections - three vehicles	(40,000)		(40,000)
Economic Development - UCPP	233,000		233,000
Soil Conservation - one position	(53,400)		(53,400)
Economic Development Outside Agency - New Ventures	10,000		10,000
Transportation - one vehicle	(22,500)		(22,500)
Human Services Outside Agency - Health Quest	100,000		100,000
Human Services Outside Agency - United Family Services	5,000		5,000
School Capital Outlay - deferred to school capital project funds	(3,355,580)		(3,355,580)
Parks and Recreation - three vehicles	(66,700)		(66,700)
Parks and Recreation - restricted appropriation for improvements	250,000		250,000
Nondepartmental - self help program	(200,000)		(200,000)
Local Option Sales Tax - estimate revision		727,000	(727,000)
Reduction in Tax Rate (.6975 - .0158 = .6817)		(3,830,580)	3,830,580
	<u>(3,103,580)</u>	<u>(3,103,580)</u>	<u>-</u>
Board of Commissioners' Adopted Budget - June 7, 2007	212,666,782	206,838,527	5,828,255
School Current Expense - regular	2,991,098		2,991,098
School Current Expense - occupancy costs	(202,054)		(202,054)
School Capital Outlay	3,853,000		3,853,000
School Capital Outlay - deferred to school capital project funds	(1,644,420)		(1,644,420)
Addition to Tax Rate (.6817 + .0294 = .7111)		4,997,624	(4,997,624)
	<u>4,997,624</u>	<u>4,997,624</u>	<u>-</u>
Board of Commissioners' Adopted Budget - June 21, 2007	\$ 217,664,406	\$ 211,836,151	\$ 5,828,255

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 1st floor Board Room, Government Center Complex, 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 – Commissioner Lane and Commissioner Mills*
- *Centralina COG – Commissioner Openshaw*
- *Fire Commission – Commissioner Mills*
- *Farmers Market Committee – Vice Chairman Baucom*
- *Board of Health – Chairman Pressley*
- *Library Board of Trustees – Commissioner Openshaw*

Governmental Structure and Organization

- *LEPC – Commissioner Mills*
- *Piedmont Behavioral Health – Commissioner Mills*
- *Carolinas Medical Center – Union Trustee Council – Chairman Pressley and Vice Chairman Baucom*
- *Union Memorial Regional Medical Center – Vice Chairman Baucom*
- *Rocky River RPO – Chairman Pressley*
- *MUMPO – Chairman Pressley*
- *Parks and Recreation Advisory Committee – Commissioner Openshaw*
- *School Liaison – Commissioner Mills*
- *Job Ready Partnership – Commissioner Lane*
- *Partnership for Children – Commissioner Lane*
- *Agricultural Advisory Board – Vice Chairman Baucom*
- *Carolinas-Union EMS – Chairman Pressley and Vice Chairman Baucom*
- *UC Home and Community Care Block Advisory Committee – Commissioner Openshaw*
- *Criminal Justice Partnership – Commissioner Lane*
- *Juvenile Crime Prevention Council – Commissioner Lane*

- *Community Transportation Improvement Plan Committee – Commissioner Lane*
- *Transportation Advisory Board – Commissioner Lane*
- *Centralina Economic Development Commission – Vice Chairman Baucom*

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 Kevin Pressley, Allan Baucom, Roger Lane, Parker Mills and Lanny Openshaw.

Biographical Information

Chairman Kevin Pressley, serving his first term as a County Commissioner having been elected to the Board in 2004, is a graduate of Piedmont High School and previously served at the Mayor of Hemby Bridge. He was elected Chairman of the Board of Commissioners in December 2006. He and his wife of 17 years, Julie, are the proud parents of two sons, Jacob and Joseph, and a daughter, Mary Anne. He and his family are members of the First Baptist Church of Indian Trail, where Commissioner Pressley served as a deacon.

Kevin works in a family business farming, raising and selling Christmas trees, in addition to being the owner of D.K. Pressley Development.

Chairman 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

Vice Chairman Allan Baucom was elected to the Commission in 2006. He is a life long resident of Union County, having attended New Salem and Piedmont Schools.

Vice Chairman Baucom attended N.C. State University, majoring in agronomy. He and his wife Marie, also a life long resident of Union County from the Marshville area, live in the New Salem area in the northern end of the county. They have four children and five grand children.

Allan is a farmer and business owner. He is involved in many business, civic and non-profit organizations at the local, state and national levels.

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

Roger Lane was first elected to the County Commission in 2004. Roger and Jan, his wife, have lived in Union County since 1968. He is a graduate of the University of Alaska and is a USAF pilot who retired as a Lt/Colonel with almost 24 years of service. He is a Vietnam veteran. Commissioner Lane has served as president of the boards of The ARC of Union County and Crimestoppers of Union County. He and his wife have three adult children and three grandchildren. They live on Hwy. 601 S. where he flies his small ultralight airplane, jogs, paints Pennsylvania Dutch hex signs and maintains 30 beehives as his hobbies.

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

Parker Mills was elected to the Commission in 2006. He previously served on the board from 1990 – 1994. At the age of 28, he was the youngest County Commissioner ever elected in Union County. He is a graduate of Monroe High School and Appalachian State University with a BSBA in finance and management.

Commissioner Mills is the owner of Mills Cleaners and Royal Cleaners. He and his wife of 20 years Tammie have three daughters – Morgan 15, Allie 13 and Louise 5. He and his family are members

Profiles of the Commission

of Weddington United Methodist Church.

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

Lanny Openshaw was elected to the Commission in 2006. A resident of North Carolina since 1998, he has served on The Village of Marvin Planning Board and the Village Council – recently as its Mayor Pro Tem.

Commissioner Openshaw was born in Manhattan, New York. He graduated with a B.A. from United States International University in San Diego, California. Commissioner Openshaw, and his wife Mary, have four children and five grandchildren. He has lived in seven states, residing primarily in Connecticut. He has lived in, or visited, 14 countries.

Lanny's career has ranged from being the personal assistant to anchorman Harry Reasoner at ABC National News in New York City, to a career as a real estate broker - predominantly in Darien, Connecticut.

Commissioner Openshaw
500 N. Main Street, Room 921
Monroe, NC 28112
Phone (704) 283-3810
FAX (704) 282-0121
E-Mail: lannyopenshaw@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**

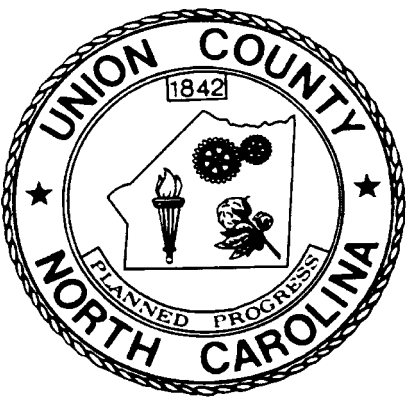
Provides higher educational opportunities to the residents of the County.

(14 members of which the Commission appoints 3)

- **Public Works Advisory Committee**

Advices the Board on matters relating to the provision of water, sewer, stormwater and solid waste services.

(9 members and 2 alternates)



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.

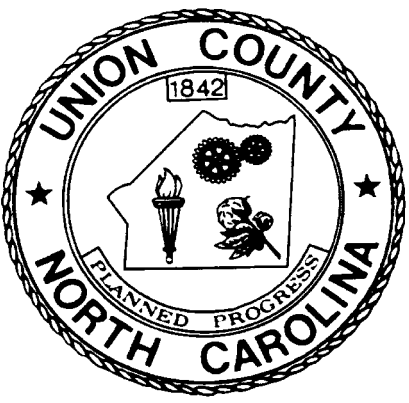
- General Fund target fund balances are estimated at 16%.
- Water and Sewer Fund target fund balances are estimated at 365 days cash on hand.

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 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
Ad Valorem Taxes	80,772,853	98,803,339	100,643,050	134,327,122	119,816,377	120,983,421
Ad Valorem Taxes (Prior)	1,787,286	1,865,100	2,520,815	2,915,000	2,915,000	2,915,000
Local Option Sales Tax	28,531,924	34,639,409	34,639,409	37,456,708	37,456,708	38,183,708
Other Taxes	3,058,141	3,716,000	3,060,000	2,670,000	2,670,000	2,670,000
Intergovernmental	328,680	302,000	350,700	352,000	352,000	352,000
Intergovernmental-Dept.	19,215,843	22,339,544	23,251,431	25,548,800	25,539,319	25,539,319
Functional Revenues	13,831,337	12,827,222	12,904,395	12,477,347	12,477,347	12,477,347
Investment Income	2,508,882	3,300,000	4,474,771	3,629,605	3,629,605	3,629,605
Other Revenues	3,350,505	2,726,432	3,692,768	2,900,263	2,900,263	2,900,263
Interfund Transfers	772,981	263,178	753,216	2,185,488	2,185,488	2,185,488
Proceeds-Sale of Debt	0	0	0	0	0	0
Fund Balance	0	10,629,873	0	5,802,255	5,828,255	5,828,255
Total	\$154,158,432	\$191,412,097	\$186,290,555	\$230,264,588	\$215,770,362	\$217,664,406
Wesley Chapel Fire District						
Ad Valorem Taxes	436,451	440,161	532,066	656,305	656,305	656,305
Local Option Sales Tax	153,828	217,795	171,242	194,343	194,343	194,343
Fund Balance	0	69,157	0	49,383	49,383	49,383
Total	\$590,279	\$727,113	\$703,308	\$900,031	\$900,031	\$900,031
Hemby Bridge Fire District						
Ad Valorem Taxes	590,511	659,900	731,954	618,701	618,701	618,701
Local Option Sales Tax	220,106	207,662	233,984	265,443	265,443	265,443
Fund Balance	0	57,438	0	110,856	110,856	110,856
Total	\$810,617	\$925,000	\$965,938	\$995,000	\$995,000	\$995,000
Stallings Fire District						
Ad Valorem Taxes	541,311	587,342	660,092	552,800	552,800	552,800
Local Option Sales Tax	222,272	171,232	218,216	246,998	246,998	246,998
Fund Balance	0	96,102	0	130,022	130,022	130,022
Total	\$763,583	\$854,676	\$878,308	\$929,820	\$929,820	\$929,820
Springs Fire District						
Ad Valorem Taxes	0	212,110	201,688	231,057	231,057	231,057
Local Option Sales Tax	0	0	0	68,178	68,178	68,178
Total	\$0	\$212,110	\$201,688	\$299,235	\$299,235	\$299,235
Waxhaw Fire District						
Ad Valorem Taxes	0	347,055	364,444	415,418	415,418	415,418
Local Option Sales Tax	0	0	0	123,456	123,456	123,456
Fund Balance	0	0	0	17,389	17,389	17,389
Total	\$0	\$347,055	\$364,444	\$556,263	\$556,263	\$556,263
Fee Supported Fire Districts						
Fire Fees	1,410,211	1,128,693	1,171,660	1,140,000	1,140,000	1,140,000
Fund Balance	0	0	0	39,400	39,400	39,400
Total	\$1,410,211	\$1,128,693	\$1,171,660	\$1,179,400	\$1,179,400	\$1,179,400
Emergency Telephone System						
Service Charges	1,053,638	1,037,600	1,127,988	1,125,000	1,125,000	1,125,000
Federal/State Grant		31,840	31,840	0	0	0
Investment Income	80,052	59,300	129,670	129,670	129,670	129,670
Fund Balance	0	2,043,706	0	0	0	0
Total	\$1,133,690	\$3,172,446	\$1,289,498	\$1,254,670	\$1,254,670	\$1,254,670

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Revenue Overview

	FY 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Water and Sewer						
Fees for Services	34,649,316	33,148,483	37,183,249	36,949,511	36,949,511	36,949,511
Investment Income	1,524,657	1,684,000	2,138,879	1,968,879	1,968,879	1,968,879
Retained Earnings	0	7,302,980	0	0	0	0
Total	\$36,173,973	\$42,135,463	\$39,322,128	\$38,918,390	\$38,918,390	\$38,918,390
Solid Waste						
Fees for Services	3,756,688	3,695,734	4,273,947	4,568,210	4,568,210	4,568,210
Investment Income	107,819	84,355	176,059	176,059	176,059	176,059
Other Miscellaneous	221,086	214,630	234,140	237,110	237,110	237,110
Interfund Transfer	0	0	0	0	0	0
Retained Earnings	0	722,952	0	0	0	0
Total	\$4,085,593	\$4,717,671	\$4,684,146	\$4,981,379	\$4,981,379	\$4,981,379
Stormwater						
Interfund Transfer	123,304	158,367	157,333	325,521	250,819	250,819
Retained Earnings	0	82,886	0	0	0	0
Total	\$123,304	\$241,253	\$157,333	\$325,521	\$250,819	\$250,819
Reserve Funds:						
Debt Service Fund						
Interfund Transfer	5,875,733	0	4,369,651	0	0	0
Fund Balance	0	4,136,882	0	2,185,488	2,185,488	2,185,488
Total	\$5,875,733	\$4,136,882	\$4,369,651	\$2,185,488	\$2,185,488	\$2,185,488
Library Capital Reserve						
Investment Income	4,708	0	7,300	7,300	7,300	7,300
Fund Balance	0	77,440	0	0	0	0
Total	\$4,708	\$77,440	\$7,300	\$7,300	\$7,300	\$7,300
Solid Waste Capital Reserve						
Investment Income	145,987	0	225,500	225,500	225,500	225,500
Interfund Transfer	0	0	0	146,550	146,550	146,550
Total	\$145,987	\$0	\$225,500	\$372,050	\$372,050	\$372,050
Annual Financial Plan Funds:						
Workers' Compensation						
Investment Income	64,736	44,000	97,600	97,600	97,600	97,600
Fund Balance	0	375,350	0	321,750	321,750	321,750
Total	\$64,736	\$419,350	\$97,600	\$419,350	\$419,350	\$419,350
Pension Trust						
Interfund Charges	707,756	804,894	820,000	899,180	884,704	884,704
Investment Income	41,639	30,002	64,600	64,600	64,600	64,600
Total	\$749,395	\$834,896	\$884,600	\$963,780	\$949,304	\$949,304

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Revenue Overview

	FY 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Health Benefits						
Interfund Charges	5,064,018	5,801,093	6,203,508	6,857,280	6,857,280	6,857,280
Member Contributions	906,285	951,639	941,800	1,035,980	1,035,980	1,035,980
Investment Income	18,835	23,733	34,600	34,600	34,600	34,600
Fund Balance	0	6,276	0	0	0	0
Total	\$5,989,138	\$6,782,741	\$7,179,908	\$7,927,860	\$7,927,860	\$7,927,860
Dental Benefits						
Interfund Charges	333,283	383,384	265,424	433,355	433,355	433,355
Member Contributions	99,461	100,900	107,310	118,041	118,041	118,041
Investment Income	4,048	3,841	8,100	8,100	8,100	8,100
Fund Balance	0	0	0	0	0	0
Total	\$436,792	\$488,125	\$380,834	\$559,496	\$559,496	\$559,496
Property & Casualty						
Interfund Charges	605,877	704,240	821,252	772,916	772,916	772,916
Investment Income	6,538	4,814	13,400	13,400	13,400	13,400
Other Revenue	138,726	0	0	0	0	0
Total	\$751,141	\$709,054	\$834,652	\$786,316	\$786,316	\$786,316
Grand Total	\$213,267,312	\$259,322,065	\$250,009,051	\$293,825,937	\$279,242,533	\$281,136,577

Expenditure Overview

	FY 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds:						
General Fund						
General Government						
Board of Commissions	281,033	541,187	474,371	431,302	398,302	398,302
Central Administration	510,498	732,390	544,906	738,465	738,465	738,465
County Dues & Memberships	103,965	108,843	108,338	138,417	118,417	118,417
Internal Audit	82,315	92,662	91,006	87,956	87,956	87,956
Legal	287,707	318,102	313,926	305,173	305,173	305,173
Personnel	506,712	608,002	580,516	692,784	645,719	645,719
Finance	752,691	897,487	876,548	882,937	882,937	882,937
Tax Administration	3,056,081	3,975,790	3,591,073	4,300,149	4,092,773	4,032,773
Court Facilities	3,313,336	1,714,842	1,727,725	1,981,165	1,981,165	2,111,165
Elections	1,334,492	1,266,481	977,692	1,693,481	1,392,034	1,392,034
Register of Deeds	1,054,946	1,198,138	1,191,446	1,248,564	1,248,564	1,215,164
Information Technology	1,769,496	2,354,445	2,321,127	2,448,417	2,394,146	2,394,146
General Services	2,219,334	1,171,021	1,491,097	813,437	588,722	588,722
Public Safety						
Law Enforcement	15,493,287	18,214,046	18,185,208	18,948,773	18,619,469	18,619,469
Communications	1,465,940	2,001,791	1,837,103	2,033,138	1,958,308	1,958,308
Homeland Security	268,109	362,301	353,373	315,789	315,789	315,789
Fire Services	1,161,252	958,489	861,224	912,348	949,721	949,721
Inspections	2,095,384	2,278,160	2,274,482	2,284,434	2,284,434	2,244,434
Animal Control	76,909	0	0	0	0	0
Outside Agencies:						
Medical Examiner	40,700	40,000	64,400	64,400	64,400	64,400
Emergency Med. Srv.	3,714,869	3,608,071	3,608,071	3,556,302	3,556,302	3,556,302
Juvenile Detention	95,088	123,899	196,899	200,871	200,871	200,871
American Red Cross	5,000	5,000	5,000	10,000	5,000	5,000
Economic & Physical Development						
Planning	528,811	738,473	659,787	750,868	625,868	625,868
Economic Development	282,789	682,165	603,931	860,090	475,589	708,589
Cooperative Extension	1,291,987	985,055	1,006,539	1,450,585	1,161,696	1,161,696
Soil Conservation	75,990	60,265	68,980	127,214	127,214	73,814
Community Dev.	200,000	0	0	0	0	0
Outside Agencies:						
Forest Management	45,918	53,607	53,607	55,115	55,115	55,115
New Ventures	0	0	0	0	0	10,000
Human Services						
Public Health	6,328,108	7,628,289	7,419,605	7,979,911	7,891,088	7,891,088
Social Services	24,497,083	26,985,983	27,274,397	28,330,581	28,288,131	28,288,131
Transportation and Nutrition	1,298,203	1,476,725	1,395,379	1,460,914	1,460,914	1,438,414
Veterans' Services	203,058	224,489	225,644	283,224	231,374	231,374
Outside Agencies:						
Human Srv. - JCPC	269,390	293,784	293,784	293,784	293,784	293,784
Mental Health	640,848	769,404	772,789	711,331	711,331	711,331
Other Misc Outside	0	1,500	1,500	1,000	1,000	1,000
Health Quest	0	0	0	0	0	100,000
United Family Services	0	20,000	20,000	30,000	20,000	25,000
Comm. Health Srv.	0	0	0	5,000	0	0
CATS	44,940	70,712	70,712	69,651	76,815	76,815
Disproportionate	33,810	102,015	54,132	58,427	58,427	58,427
Minority Contract Research						
Turning Point	25,000	25,000	25,000	25,000	25,000	25,000
UDI Sheltered Workshop	28,500	28,500	28,500	28,500	28,500	28,500

Continued on next page.

Expenditure Overview

	FY 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
General Fund (continued):						
Human Services (continued):						
Outside Agencies (continued):						
Community Shelter	10,000	12,500	12,500	13,500	12,500	12,500
Community Action	76,338	76,338	76,338	76,338	76,338	76,338
Council on Aging	261,604	265,094	291,527	291,527	291,527	291,527
CMC - Union	0	250,000	100,000	250,000	250,000	250,000
Criminal Justice Partnership	59,145	113,922	113,922	113,922	113,922	113,922
Education						
UCPS Current Expense	31,219,598	57,094,886	57,247,914	71,559,830	68,074,956	70,864,000
UCPS Capital Outlay	6,167,924	11,043,050	11,131,111	20,353,610	12,147,000	11,000,000
UCPS Debt Service	27,098,874	29,826,108	31,221,627	40,149,057	40,149,057	40,149,057
UCPS Debt Refunding	0	8,000	2,000	2,000	2,000	2,000
Outside Agencies:						
Community College	287,405	281,540	281,139	363,299	363,299	363,299
Community College - Operations	920,500	880,500	880,500	1,349,550	1,136,550	1,136,550
Literacy Council	2,000	2,500	2,500	3,000	2,500	2,500
Cultural and Recreational						
Library	3,812,882	4,701,877	4,670,808	4,831,511	4,704,572	4,704,572
Parks & Recreation	2,885,421	3,842,910	3,214,007	2,166,626	1,964,307	2,147,607
Outside Agencies:						
Arts Council	45,000	55,000	55,000	60,000	55,000	55,000
Historical Properties	5,000	29,051	29,496	75,334	75,334	75,334
A. Jackson Foundation	5,000	5,000	5,000	10,000	5,000	5,000
CIP Capital Transfer	20,604,795	0	0	0	0	0
Contingency/Nondept.	2,936	206,708	3,000	1,985,987	1,985,987	1,785,987
Total	\$168,948,001	\$191,412,097	\$190,988,206	\$230,264,588	\$215,770,362	\$217,664,406
Wesley Chapel Fire District						
Public Safety	517,213	727,113	727,113	900,031	900,031	900,031
Total	\$517,213	\$727,113	\$727,113	\$900,031	\$900,031	\$900,031
Hemby Bridge Fire District						
Public Safety	778,400	925,000	925,000	995,000	995,000	995,000
Total	\$778,400	\$925,000	\$925,000	\$995,000	\$995,000	\$995,000
Stallings Fire District						
Public Safety	768,614	854,676	854,676	929,820	929,820	929,820
Total	\$768,614	\$854,676	\$854,676	\$929,820	\$929,820	\$929,820
Springs Fire District						
Public Safety	0	212,110	201,688	299,235	299,235	299,235
Total	\$0	\$212,110	\$201,688	\$299,235	\$299,235	\$299,235
Waxhaw Fire District						
Public Safety	0	347,055	347,055	556,263	556,263	556,263
Total	\$0	\$347,055	\$347,055	\$556,263	\$556,263	\$556,263
Fee Supported Fire Districts						
Public Safety	1,444,564	1,128,693	1,128,693	1,179,400	1,179,400	1,179,400
Total	\$1,444,564	\$1,128,693	\$1,128,693	\$1,179,400	\$1,179,400	\$1,179,400

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Expenditure Overview

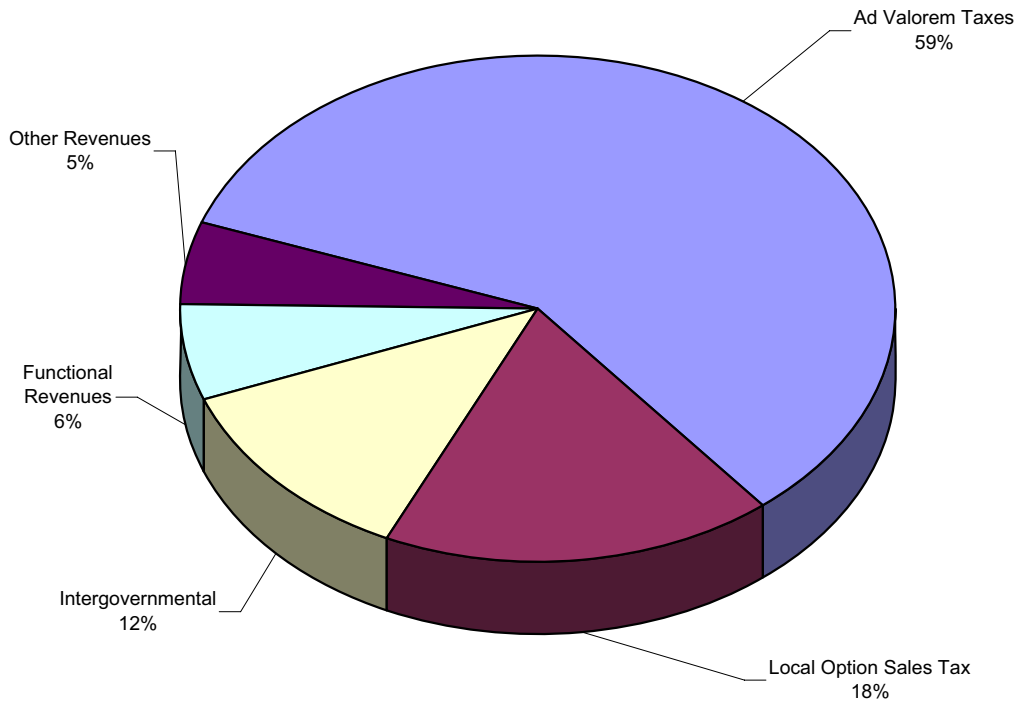
	FY 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Budget Funds (continued):						
Emergency Telephone System						
Public Safety	674,286	3,172,446	3,182,168	1,254,670	1,254,670	1,254,670
Total	\$674,286	\$3,172,446	\$3,182,168	\$1,254,670	\$1,254,670	\$1,254,670
Water and Sewer						
Water & Sewer Operations	12,070,112	13,858,011	14,208,980	15,942,994	15,732,298	15,732,298
Transfers to W&S CPO	17,500,000	21,058,367	21,057,333	13,898,521	13,839,956	13,839,956
Debt Service	7,291,288	7,219,085	7,482,060	7,948,400	7,948,400	7,948,400
Contribution to Ret. Earn.	0	0	0	1,128,475	1,397,736	1,397,736
Total	\$36,861,400	\$42,135,463	\$42,748,373	\$38,918,390	\$38,918,390	\$38,918,390
Solid Waste						
Solid Waste Operations	3,345,728	4,188,928	4,786,297	4,834,829	4,834,829	4,834,829
Transfer to Cap Reserve	0	528,743	0	146,550	146,550	146,550
Total	\$3,345,728	\$4,717,671	\$4,786,297	\$4,981,379	\$4,981,379	\$4,981,379
Stormwater						
Stormwater Operations	115,540	241,253	157,333	325,521	250,819	250,819
Total	\$115,540	\$241,253	\$157,333	\$325,521	\$250,819	\$250,819
Reserve Funds:						
Debt Service Fund						
Transfer to General Fund	0	0	0	2,185,488	2,185,488	2,185,488
Transfer to General CPO	0	4,136,882	4,136,882	0	0	0
Transfer to W&S CPO	0	0	302,500	0	0	0
Contribution to Fund Bal.	0	0	0	0	0	0
Total	\$0	\$4,136,882	\$4,439,382	\$2,185,488	\$2,185,488	\$2,185,488
Library Capital Reserve						
Transfer to Library CPO	0	77,440	77,440	0	0	0
Contribution to Fund Bal.	0	0	0	7,300	7,300	7,300
Total	\$0	\$77,440	\$77,440	\$7,300	\$7,300	\$7,300
Solid Waste Capital Reserve						
Transfer to Solid Waste	0	0	0	0	0	0
Contribution to Fund Bal.	0	0	0	372,050	372,050	372,050
Total	\$0	\$0	\$0	\$372,050	\$372,050	\$372,050
Annual Financial Plan Funds:						
Workers' Compensation						
General Government	285,650	419,350	256,707	419,350	419,350	419,350
Total	\$285,650	\$419,350	\$256,707	\$419,350	\$419,350	\$419,350
Pension Trust						
General Government	675,974	834,896	776,700	947,600	947,600	947,600
Contribution to Fund Bal.	0	0	0	16,180	1,704	1,704
Total	\$675,974	\$834,896	\$776,700	\$963,780	\$949,304	\$949,304
Health Benefits						
General Government	5,982,103	6,782,741	7,147,300	7,925,530	7,925,530	7,925,530
Contribution to Fund Bal.	0	0	0	2,330	2,330	2,330
Total	\$5,982,103	\$6,782,741	\$7,147,300	\$7,927,860	\$7,927,860	\$7,927,860

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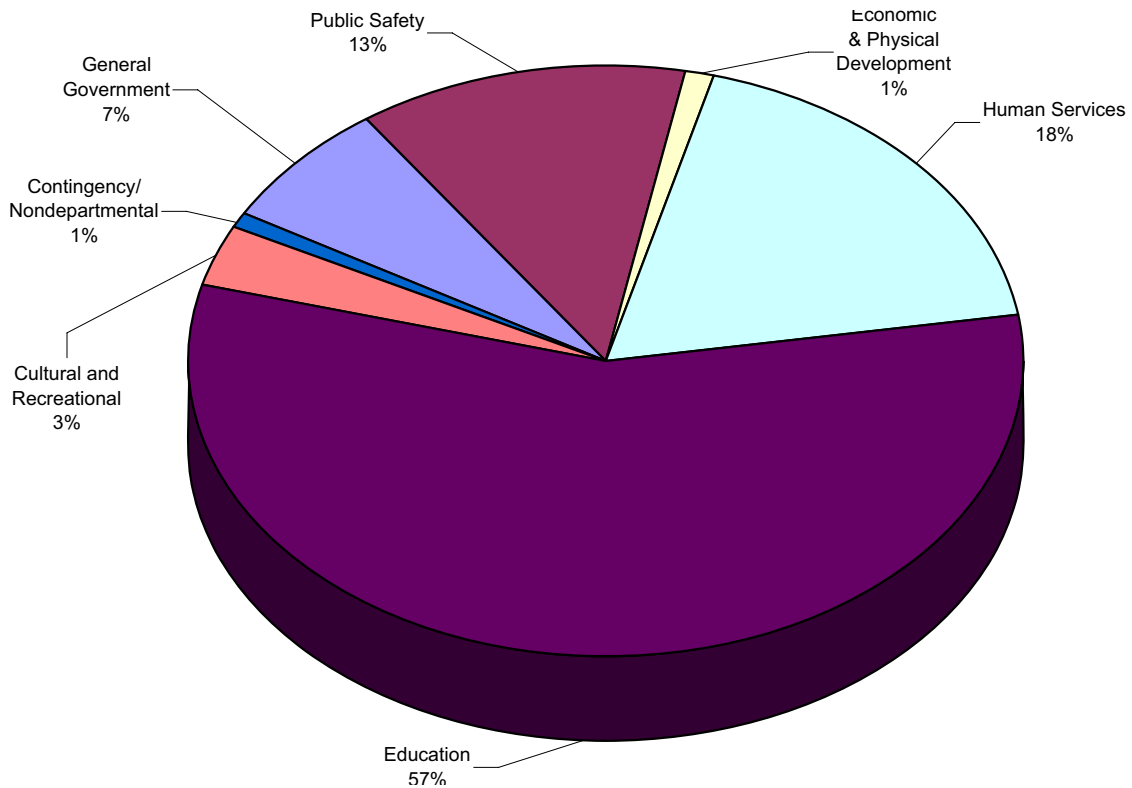
Expenditure Overview

	FY 2006	FY 2007		FY 2008		
	Actual	Current Budget	Estimated	Requested	Recommended	Adopted
Annual Financial Plan Funds (continued):						
Dental Benefits						
General Government	366,057	367,803	461,900	512,490	512,490	512,490
Contribution to Fund Bal.	0	120,322	0	47,006	47,006	47,006
Total	\$366,057	\$488,125	\$461,900	\$559,496	\$559,496	\$559,496
Property & Casualty						
General Government	605,877	700,000	821,252	772,916	772,916	772,916
Contribution to Fund Bal.	0	9,054	0	13,400	13,400	13,400
Total	\$605,877	\$709,054	\$821,252	\$786,316	\$786,316	\$786,316
Grand Total	\$221,369,407	\$259,322,065	\$260,027,283	\$293,825,937	\$279,242,533	\$281,136,577

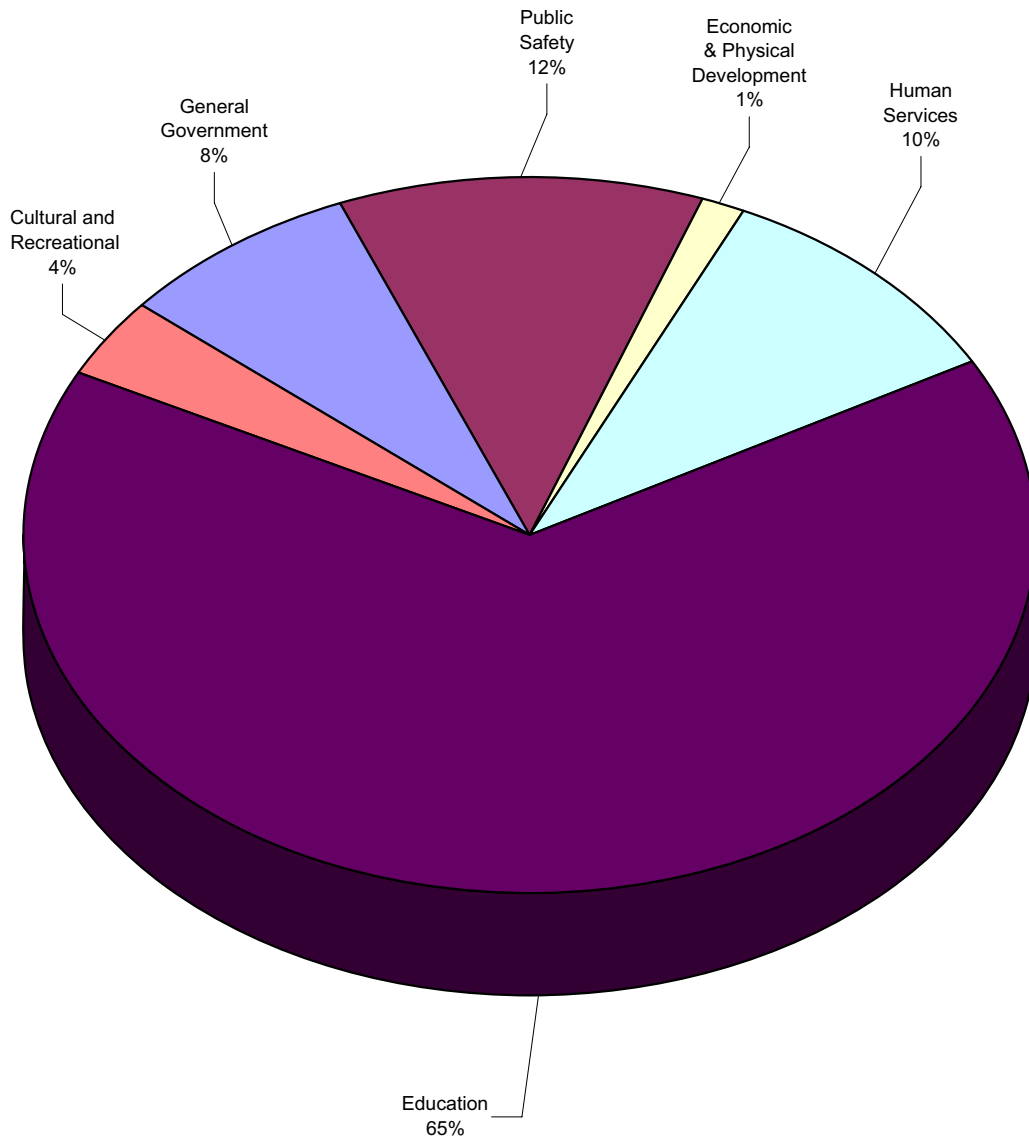
Where the Money Comes From

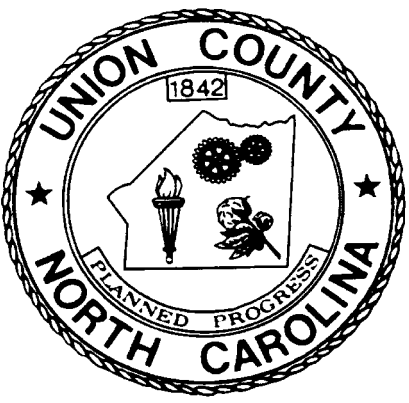


Where the Money Goes



Where Your County Taxes Go





Fund Balance Projections

	Actual Unreserved Fund Balance June 30, 2006	FY07 Estimated		Projected Unreserved Fund Balance June 30, 2007	FY08 Estimated		Projected Unreserved Fund Balance June 30, 2008
		Revenues and Other Sources	Expend. and Other Uses		Revenues and Other Sources	Expend. and Other Uses	
Annual Budget Funds:							
General Fund	37,631,724	186,290,555	190,988,206	32,934,073	211,836,151	217,664,406	27,105,818
Wesley Chapel FD	73,188	703,308	727,113	49,383	850,648	900,031	0
Hemby Bridge FD	69,918	965,938	925,000	110,856	884,144	995,000	0
Stallings Fire District	106,390	878,308	854,676	130,022	799,798	929,820	0
Springs Fire District	0	201,688	201,688	0	299,235	299,235	0
Waxhaw Fire District	0	364,444	347,055	17,389	538,874	556,263	0
Fee Supported FDs	15,483	1,171,660	1,128,693	58,450	1,140,000	1,179,400	19,050
Emergency Tele- phone System	2,591,206	1,289,498	3,182,168	698,536	1,254,670	1,254,670	698,536
Water and Sewer	25,187,807	39,322,128	42,748,373	21,761,562	38,918,390	37,520,654	23,159,298
Solid Waste	3,226,224	4,684,146	4,786,297	3,124,073	4,981,379	4,981,379	3,124,073
Stormwater	81,965	157,333	157,333	81,965	250,819	250,819	81,965
Reserve Funds:							
Debt Service Reserve	15,128,687	4,369,651	4,439,382	15,058,956	0	2,185,488	12,873,468
Library Capital Reserve	146,655	7,300	77,440	76,515	7,300	0	83,815
Solid Waste Capital Reserve	2,001,654	225,500	0	2,227,154	372,050	0	2,599,204
Annual Financial Plan Funds:							
Workers' Compensation	1,827,362	97,600	256,707	1,668,255	97,600	419,350	1,346,505
Pension Trust	1,303,011	884,600	776,700	1,410,911	949,304	947,600	1,412,615
Health Benefits	-82,479	7,179,908	7,147,300	-49,871	7,927,860	7,925,530	-47,541
Dental Benefits	133,547	380,834	461,900	52,481	559,496	512,490	99,487
Property and Casualty	265,248	834,652	821,252	278,648	786,316	772,916	292,048
Grand Total	\$89,707,590	\$250,009,051	\$260,027,283	\$79,689,358	\$272,454,034	\$279,295,051	\$72,848,341

FD (Fire District)

Fund Balance Projections

	Projected Unreserved Fund Balance June 30, 2007	Revenues							
		Ad Valorem Taxes	Other Taxes	Inter- govern- mental	Functional Revenues	Invest- ment Income	Other Revenues	Other Financing Sources	Total Revenues
Annual Budget Funds:									
General Fund	32,934,073	123,898,421	40,853,708	25,891,319	12,477,347	3,629,605	2,900,263	2,185,488	211,836,151
Wesley Chapel FD	49,383	656,305	194,343	0	0	0	0	0	850,648
Hemby Bridge FD	110,856	618,701	265,443	0	0	0	0	0	884,144
Stallings Fire District	130,022	552,800	246,998	0	0	0	0	0	799,798
Springs Fire District	0	231,057	68,178	0	0	0	0	0	299,235
Waxhaw Fire District	17,389	415,418	123,456	0	0	0	0	0	538,874
Fee Supported FDs	58,450	0	0	0	1,140,000	0	0	0	1,140,000
Emergency Tele- phone System	698,536	0	0	0	1,125,000	129,670	0	0	1,254,670
Water and Sewer	21,761,562	0	0	0	36,949,511	1,968,879	0	0	38,918,390
Solid Waste	3,124,073	0	0	0	4,568,210	176,059	237,110	0	4,981,379
Stormwater	81,965	0	0	0	0	0	0	250,819	250,819
Reserve Funds:									
Debt Service Reserve	15,058,956	0	0	0	0	0	0	0	0
Library Capital Reserve	76,515	0	0	0	0	7,300	0	0	7,300
Solid Waste Capital Reserve	2,227,154	0	0	0	0	225,500	0	146,550	372,050
Annual Financial Plan Funds:									
Workers' Compensation	1,668,255	0	0	0	0	97,600	0	0	97,600
Pension Trust	1,410,911	0	0	0	0	64,600	0	884,704	949,304
Health Benefits	-49,871	0	0	0	0	34,600	0	7,893,260	7,927,860
Dental Benefits	52,481	0	0	0	0	8,100	0	551,396	559,496
Property and Casualty	278,648	0	0	0	0	13,400	0	772,916	786,316
Grand Total	\$79,689,358	126,372,702	41,752,126	25,891,319	56,260,068	6,355,313	3,137,373	12,685,133	272,454,034

FD (Fire District)

Fund Balance Projections

Total Available Resources	Expenditures								Total Uses	Projected Unreserved Fund Balance June 30, 2008
	General Government	Public Safety	Economic & Physical Develop.	Human Services	Education	Cultural and Recreat.	Non-Departmental	Utilities / Environmental		
244,770,224	14,910,973	27,914,294	2,635,082	39,913,151	123,517,406	6,987,513	1,785,987	0	217,664,406	27,105,818
900,031	0	900,031	0	0	0	0	0	0	900,031	0
995,000	0	995,000	0	0	0	0	0	0	995,000	0
929,820	0	929,820	0	0	0	0	0	0	929,820	0
299,235	0	299,235	0	0	0	0	0	0	299,235	0
556,263	0	556,263	0	0	0	0	0	0	556,263	0
1,198,450	0	1,179,400	0	0	0	0	0	0	1,179,400	19,050
1,953,206	0	1,254,670	0	0	0	0	0	0	1,254,670	698,536
60,679,952	0	0	0	0	0	0	0	37,520,654	37,520,654	23,159,298
8,105,452	0	0	0	0	0	0	0	4,981,379	4,981,379	3,124,073
332,784	0	0	250,819	0	0	0	0	0	250,819	81,965
15,058,956	0	0	0	0	2,185,488	0	0	0	2,185,488	12,873,468
83,815	0	0	0	0	0	0	0	0	0	83,815
2,599,204	0	0	0	0	0	0	0	0	0	2,599,204
1,765,855	0	0	0	0	0	0	419,350	0	419,350	1,346,505
2,360,215	0	0	0	0	0	0	947,600	0	947,600	1,412,615
7,877,989	0	0	0	0	0	0	7,925,530	0	7,925,530	-47,541
611,977	0	0	0	0	0	0	512,490	0	512,490	99,487
1,064,964	0	0	0	0	0	0	772,916	0	772,916	292,048
352,143,392	14,910,973	34,028,713	2,885,901	39,913,151	125,702,894	6,987,513	12,363,873	42,502,033	279,295,051	\$72,848,341

Revenue Overview

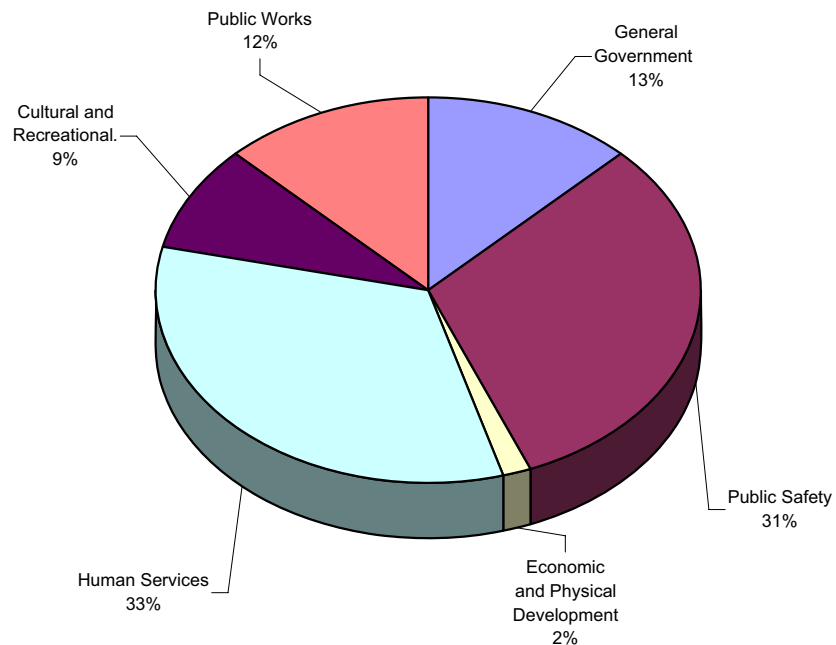
Special Revenue & Capital Project Ordinance Funds

	Project Authorization	Revenues To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Intergovernmental-Departmental	900,316	1,008,799	-108,483
Investment Income	1,066	13,495	-12,429
Other Revenues	5,350	48,691	-43,341
Interfund Transfers	165,893	177,125	-11,232
Total	\$1,072,625	\$1,248,110	-\$175,485
General Capital Project Fund			
Intergovernmental-Departmental	1,200,000	337,320	862,680
Proceeds form Sale of Debt	45,539,030	41,131,154	4,407,876
Investment Income	807,500	986,984	-179,484
Other Taxes	120,000	120,000	0
Interfund Transfers	52,933,947	60,471,675	-7,537,728
Total	\$100,600,477	\$103,047,133	-\$2,446,656
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	721,741	550,741	171,000
Interfund Transfers	7,590,141	4,428,920	3,161,221
Total	\$12,004,596	\$8,672,375	\$3,332,221
School Bond Fund 55			
Proceeds form Sale of Debt	351,395,645	202,723,362	148,672,283
Investment Income	1,363,308	2,658,842	-1,295,534
Total	\$352,758,953	\$205,382,204	\$147,376,749
School Bond Fund 58			
Investment Income	2,385	2,385	0
Total	\$2,385	\$2,385	\$0
Water & Sewer Capital Projects Fund			
Intergovernmental	1,996,768	35,468	1,961,300
Proceeds form Sale of Debt	64,801,823	40,626,862	24,174,961
Investment Income	75,122	75,118	4
Other Revenues	2,725,360	2,123,113	602,247
Interfund Transfers	61,544,820	61,308,324	236,496
Total	\$131,143,893	\$104,168,885	\$26,975,008
Grand Total	\$597,582,929	\$422,521,092	\$175,061,837

	Project Authorization	Expenditures To Date	Variance Pos. / (Neg.)
Multi-Year Ordinance Funds:			
Special Revenue Ordinance Fund			
Public Safety	1,072,625	929,473	143,152
Total	\$1,072,625	\$929,473	\$143,152
General Capital Project Fund			
General Government	29,965,675	18,469,985	11,495,690
Public Safety	9,609,148	2,885,440	6,723,708
Economic & Physical Development	6,172,035	6,152,684	19,351
Education	44,623,523	37,461,999	7,161,524
Cultural and Recreational	7,593,872	3,267,728	4,326,144
Debt Service	2,636,224	3,107,662	-471,438
Total	\$100,600,477	\$71,345,498	\$29,254,979
Library Capital Project Fund			
Library Projects	12,004,596	8,327,498	3,677,098
Total	\$12,004,596	\$8,327,498	\$3,677,098
School Bond Fund 55			
Education	352,758,953	286,752,178	66,006,775
Total	\$352,758,953	\$286,752,178	\$66,006,775
School Bond Fund 58			
Education	2,385	2,385	0
Total	\$2,385	\$2,385	\$0
Water & Sewer Capital Projects Fund			
Water & Sewer Projects	131,143,893	75,321,544	55,822,349
Total	\$131,143,893	\$75,321,544	\$55,822,349
Grand Total	\$597,582,929	\$442,678,576	\$154,904,353

Positions by Department/Agency

DEPARTMENT	Current FY06-07	Requested FY07-08	Recom- mended FY07-08	Adopted FY07-08
Central Administration	8.20	8.20	8.20	8.20
Internal Audit	1.00	1.00	1.00	1.00
Legal	2.80	2.80	2.80	2.80
Personnel	7.00	7.50	7.00	7.00
Finance	10.20	10.20	10.20	10.20
Tax Administration	51.80	58.30	56.30	56.30
Elections	11.60	12.60	12.10	12.10
Register of Deeds	12.50	13.50	13.50	12.50
Information Systems	11.00	11.00	11.00	11.00
General Services	10.00	11.50	10.50	10.50
Law Enforcement	234.60	241.60	240.60	240.60
Communications (E911)	44.70	45.70	45.70	45.70
Homeland Security	4.00	4.00	4.00	4.00
Fire Services	5.00	5.00	5.00	5.00
Inspections	29.00	29.00	29.00	29.00
Planning	5.00	5.00	5.00	5.00
Cooperative Extension	12.00	13.50	12.50	12.50
Soil Conservation	2.00	2.00	2.00	1.00
Health	102.60	107.30	106.30	106.30
Social Services	199.56	201.36	200.86	200.86
Transportation and Nutrition	30.10	30.10	30.10	30.10
Veterans' Services	3.00	4.00	3.00	3.00
Library	65.90	66.80	64.80	64.80
Parks & Recreation	27.40	27.90	27.90	27.90
Storm Water	1.30	3.00	2.00	2.00
Solid Waste	21.70	21.60	21.60	21.60
Water & Sewer	99.30	106.60	105.60	105.60
TOTAL	1,013.26	1,051.06	1,038.56	1,036.56



DEPARTMENT AND AGENCY SUMMARIES

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	42,871	44,726	45,293	44,802	44,802	76	0.2%	44,802
Employee Benefits	70,948	75,374	74,806	78,067	78,067	2,693	3.6%	78,067
				<i>Increase due to higher FY08 health benefit costs</i>				
Total Personal Services	113,819	120,100	120,099	122,869	122,869	2,769	2.3%	122,869
Operating Expenditures								
Operating Supplies	6,686	16,100	18,900	19,100	19,100	3,000	18.6%	19,100
				<i>Increase due to allocation of copy charges</i>				
Travel & Subsistence	11,856	22,000	17,000	22,000	22,000	0	-	22,000
Communications & Utilities	1,293	4,000	2,700	4,000	4,000	0	-	4,000
Maintenance & Repairs	1,245	38,421	37,021	36,332	36,332	(2,089)	-5.4%	36,332
				<i>Decrease due to reduction in facility occupancy cost charges</i>				
Professional Services	107,732	296,000	243,750	195,100	162,100	(133,900)	-45.2%	162,100
				<i>Reduction due to anticipated decrease in legal services (\$116K) and media communications consultant (\$18K)</i>				
Other Contracted Services	6,933	10,200	9,700	10,200	10,200	0	-	10,200
Rentals	9,089	12,000	4,500	1,000	1,000	(11,000)	-91.7%	1,000
				<i>Decrease due to the allocation of copy charges to other accounts</i>				
Insurance & Bonding	22,380	22,366	20,701	20,701	20,701	(1,665)	-7.4%	20,701
				<i>Decrease due to allocation of property and casualty insurance premiums</i>				
Total Operating Exps.	167,214	421,087	354,272	308,433	275,433	(145,654)	-34.6%	275,433
Total Expenditures	281,033	541,187	474,371	431,302	398,302	(142,885)	-26.4%	398,302
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	281,033	541,187	474,371	431,302	398,302	(142,885)	-26.4%	398,302

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

FY2008 MAJOR OUTCOMES

- Oversee the implementation and achievement of the Board of Commissioners policy leadership initiatives.
- Prepare and administer a balanced budget for 2008.
- 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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	480,824	625,196	444,488	643,364	643,364	18,168	2.9%	643,364
Operating	29,674	107,194	100,418	95,101	95,101	(12,093)	-11.3%	95,101
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	510,498	732,390	544,906	738,465	738,465	6,075	0.8%	738,465
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	0	15,000	0	0	0	(15,000)	-100.0%	0
Total	0	15,000	0	0	0	(15,000)	-100.0%	0
Net County Cost	510,498	717,390	544,906	738,465	738,465	21,075	2.9%	738,465
<i>Positions</i>								
Full-time Equivalency	8.0	8.0	8.0	8.0	8.0	-	-	8.0
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	-	0.2

BUDGET HIGHLIGHTS

The FY08 budget includes funding for a County Manager and Assistant County Manager. Two of the authorized 8.2 FTE remain unfunded - a second Assistant County Manager position and an Executive Assistant position. The reduction in operating expense is attributable to the allocation of facility occupancy costs (\$6K), property and casualty insurance premiums (\$1K) and the use of alternative methods of distributing the annual report (\$5K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	357,370	468,536	331,632	481,293	481,293	12,757	2.7%	481,293
				<i>Includes funding for County Manager and one Assistant County Manager</i>				
Employee Benefits	123,454	156,660	112,856	162,071	162,071	5,411	3.5%	162,071
				<i>Increase due to higher FY08 health benefit costs</i>				
Total Personal Services	480,824	625,196	444,488	643,364	643,364	18,168	2.9%	643,364
Operating Expenditures								
Operating Supplies	6,179	12,300	10,300	13,300	13,300	1,000	8.1%	13,300
				<i>Increase due to allocation of copy charges</i>				
Travel & Subsistence	2,537	16,250	6,200	16,250	16,250	0	-	16,250
Communications & Utilities	5,299	5,700	5,400	5,700	5,700	0	-	5,700
Maintenance & Repairs	0	36,158	37,958	30,341	30,341	(5,817)	-16.1%	30,341
				<i>Decrease due to reduction in facility occupancy cost charges</i>				
Professional Services	241	20,600	32,750	20,600	20,600	0	-	20,600
Other Contracted Services	9,238	10,000	3,300	5,500	5,500	(4,500)	-45.0%	5,500
				<i>Decrease due to limiting distribution of annual report</i>				
Rentals	2,393	2,400	1,500	400	400	(2,000)	-83.3%	400
				<i>Decrease due to the allocation of copy charges to other accounts</i>				
Insurance & Bonding	3,788	3,786	3,010	3,010	3,010	(776)	-20.5%	3,010
				<i>Decrease due to allocation of property and casualty insurance premiums</i>				
Total Operating Exps.	29,674	107,194	100,418	95,101	95,101	(12,093)	-11.3%	95,101
Total Expenditures	510,498	732,390	544,906	738,465	738,465	6,075	0.8%	738,465
Total Revenues	0	15,000	0	0	0	(15,000)	-100.0%	0
Net County Cost	510,498	717,390	544,906	738,465	738,465	21,075	2.9%	738,465

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	

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</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	103,965	108,843	108,338	138,417	118,417	9,574	8.8%	118,417
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	<u>103,965</u>	<u>108,843</u>	<u>108,338</u>	<u>138,417</u>	<u>118,417</u>	<u>9,574</u>	<u>8.8%</u>	<u>118,417</u>
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	<u>0</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>103,965</u>	<u>108,843</u>	<u>108,338</u>	<u>138,417</u>	<u>118,417</u>	<u>9,574</u>	<u>8.8%</u>	<u>118,417</u>
<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.

COUNTY DUES AND MEMBERSHIPS

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
<i>Operating Expenditures</i>								
Other Contracted Services	103,965	108,843	108,338	138,417	118,417	9,574	8.8%	118,417
Total Operating Exps.	103,965	108,843	108,338	138,417	118,417	9,574	8.8%	118,417
Total Expenditures	103,965	108,843	108,338	138,417	118,417	9,574	8.8%	118,417
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	103,965	108,843	108,338	138,417	118,417	9,574	8.8%	118,417

Centralina Council of Gov.	40,783	42,443	42,443	49,560	49,560	7,117	16.8%	
				<i>Funds (\$6K) included for the County's participation in the Centralina EDC</i>				
Institute of Government	14,471	15,300	15,716	17,068	17,068	1,768	11.6%	
NACo	1,800	1,900	2,150	2,568	2,568	668	35.2%	
NCACC	15,298	16,200	16,346	17,465	17,465	1,265	7.8%	
UC Chamber of Comm.	31,613	33,000	31,683	51,756	31,756	(1,244)	-3.8%	
				<i>Funds included for operating assistance (\$30K) and membership dues (\$2K)</i>				
	103,965	108,843	108,338	138,417	118,417	9,574	8.8%	0

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

FY2008 MAJOR OUTCOMES

Conduct an audit of vehicle purchases, vehicle usage, vehicle assignments, etc. (to include a review of all applicable policies and procedures).

Successfully complete the audit engagement with the new external auditors as measured in part by the timely completion of the audit field work.

Conduct an audit of purchases to ensure that they comply with County policy and State statutes.

Audit the Daycare Program in the Department of Social Services to ensure that all State and federal requirements are being met as well as County objectives.

Conduct an audit comparing actual real estate sales prices with appraised values as determined by the Tax Assessor's Office for the upcoming County-wide revaluation.

Conduct a review of Public Works new meter reading system.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	78,047	81,747	81,748	80,857	80,857	(890)	-1.1%	80,857
Operating	4,268	10,915	9,258	7,099	7,099	(3,816)	-35.0%	7,099
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	82,315	92,662	91,006	87,956	87,956	(4,706)	-5.1%	87,956
<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	82,315	92,662	91,006	87,956	87,956	(4,706)	-5.1%	87,956
<i>Positions</i>								
Full-time Equivalency	1.0	1.0	1.0	1.0	1.0	-	-	1.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in operating expense is mainly due to the FY07 purchase of a laptop computer (\$1.2K), and the completion of training courses in FY07 (\$1.6K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	59,080	61,399	61,737	61,737	61,737	338	0.6%	61,737
Employee Benefits	18,967	20,348	20,011	19,120	19,120	(1,228)	-6.0%	19,120
				<i>Decrease due to impact of FY08 health benefit budget versus FY07 actual health benefit coverage (\$1.5K)</i>				
Total Personal Services	78,047	81,747	81,748	80,857	80,857	(890)	-1.1%	80,857
Operating Expenditures								
Operating Supplies	594	2,810	2,070	1,000	1,000	(1,810)	-64.4%	1,000
				<i>Decrease due to FY07 purchase of a laptop (\$1.2K)</i>				
Travel & Subsistence	2,718	4,992	4,355	3,428	3,428	(1,564)	-31.3%	3,428
				<i>Decrease due to completion of training courses</i>				
Communications & Utilities	378	412	328	386	386	(26)	-6.3%	386
Maintenance & Repairs	0	1,974	1,974	1,626	1,626	(348)	-17.6%	1,626
Professional Services	76	80	82	85	85	5	6.3%	85
Other Contracted Services	115	260	135	260	260	0	-	260
Insurance and Bonding	387	387	314	314	314	(73)	-18.9%	314
Total Operating Exps.	4,268	10,915	9,258	7,099	7,099	(3,816)	-35.0%	7,099
Total Expenditures	82,315	92,662	91,006	87,956	87,956	(4,706)	-5.1%	87,956
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	82,315	92,662	91,006	87,956	87,956	(4,706)	-5.1%	87,956

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

FY2008 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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	252,815	265,920	265,920	265,432	265,432	(488)	-0.2%	265,432
Operating	34,892	52,182	48,006	39,741	39,741	(12,441)	-23.8%	39,741
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	287,707	318,102	313,926	305,173	305,173	(12,929)	-4.1%	305,173
<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	287,707	318,102	313,926	305,173	305,173	(12,929)	-4.1%	305,173
<i>Positions</i>								
Full-time Equivalency	2.8	2.8	2.8	2.8	2.8	-	-	2.8
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The decrease in operating expense is due primarily to the allocation of the County Attorney legal service retainer (\$10.4K) to the Board of Commissioners budget and a reduction in facility occupancy costs (\$1.9K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	195,723	204,419	205,684	205,683	205,683	1,264	0.6%	205,683
Employee Benefits	57,092	61,501	60,236	59,749	59,749	(1,752)	-2.8%	59,749
	<i>Decrease due to impact of FY08 health benefit budget versus FY07 actual health benefit coverage (\$1.4K)</i>							
Total Personal Services	252,815	265,920	265,920	265,432	265,432	(488)	-0.2%	265,432
Operating Expenditures								
Operating Supplies	17,328	18,552	20,982	18,559	18,559	7	0.0%	18,559
Travel & Subsistence	3,332	5,747	4,790	5,921	5,921	174	3.0%	5,921
Communications & Utilities	451	537	343	551	551	14	2.6%	551
Maintenance & Repairs	293	13,675	13,712	11,736	11,736	(1,939)	-14.2%	11,736
	<i>Decrease in facility occupancy costs (\$1.9K)</i>							
Professional Services	10,587	10,591	5,446	75	75	(10,516)	-99.3%	75
	<i>County Attorney legal services retainer allocated to Board of Commissioners budget (\$10.4K)</i>							
Other Contracted Services	1,580	1,760	1,630	1,796	1,796	36	2.0%	1,796
Insurance & Bonding	1,321	1,320	1,103	1,103	1,103	(217)	-16.4%	1,103
Total Operating Exps.	34,892	52,182	48,006	39,741	39,741	(12,441)	-23.8%	39,741
Total Expenditures	287,707	318,102	313,926	305,173	305,173	(12,929)	-4.1%	305,173
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	287,707	318,102	313,926	305,173	305,173	(12,929)	-4.1%	305,173

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

FY2008 MAJOR OUTCOMES

Transfer all active and inactive personnel records to a digital format using the Singularity document management system. Develop workflow processes that will allow users to complete and submit personnel documents electronically.

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 record-keeping related to the employment of 302.31 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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	416,679	462,063	442,253	508,287	497,522	35,459	7.7%	497,522
Operating	90,033	145,939	138,263	184,497	148,197	2,258	1.5%	148,197
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	506,712	608,002	580,516	692,784	645,719	37,717	6.2%	645,719
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	50	0	25	0	0	0	-	0
Total	50	0	25	0	0	0	-	0
Net County Cost	506,662	608,002	580,491	692,784	645,719	37,717	6.2%	645,719
<i>Positions</i>								
Full-time Equivalency	6.0	7.0	7.0	7.0	7.0	-	-	7.0
Part-time Equivalency	-	-	-	0.5	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is mainly due to annualized impact of FY07 position addition (\$50.2K), higher FY08 health benefit costs (\$3.9K) and FY07 compensation adjustments (\$4K) net of position turnover affect resulting in decreased compensation (\$22.6K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	312,195	341,437	326,476	373,614	363,614	22,177	6.5%	363,614
				<i>Increase due to annualized impact of FY07 position addition (\$37.1K) and FY07 compensation adjustments (\$3.7K) net of position turnover affect resulting in decreased compensation (\$18.6K)</i>				
Employee Benefits	104,484	120,626	115,777	134,673	133,908	13,282	11.0%	133,908
				<i>Increase due to annualized impact of benefits for FY07 position addition (\$13.1K), higher FY08 health benefit costs (\$3.9K) and benefits for FY07 compensation adjustments (\$.3K) net of benefits for position turnover affect resulting in decreased compensation (\$4K)</i>				
Total Personal Services	416,679	462,063	442,253	508,287	497,522	35,459	7.7%	497,522
Operating Expenditures								
Operating Supplies	35,461	29,323	30,172	31,000	31,000	1,677	5.7%	31,000
				<i>Increase attributable to allocation of copy charges</i>				
Travel & Subsistence	9,611	17,018	10,239	34,293	17,893	875	5.1%	17,893
				<i>Increase due to additional employee development</i>				
Communications & Utilities	3,048	4,845	4,210	4,991	4,991	146	3.0%	4,991
Maintenance & Repairs	19,573	65,437	66,256	63,655	63,655	(1,782)	-2.7%	63,655
				<i>Decrease in facility occupancy costs (\$3.5K) net of an increase in vehicle fuel, maintenance and repairs (\$1.3K)</i>				
Professional Services	6,980	11,857	9,177	32,047	12,147	290	2.4%	12,147
Other Contracted Services	13,349	15,449	16,230	16,532	16,532	1,083	7.0%	16,532
				<i>Increase in advertising and employee recognition (\$.3K) and in dues and memberships (\$.8K)</i>				
Insurance & Bonding	2,011	2,010	1,979	1,979	1,979	(31)	-1.5%	1,979
Total Operating Exps.	90,033	145,939	138,263	184,497	148,197	2,258	1.5%	148,197
Total Expenditures	506,712	608,002	580,516	692,784	645,719	37,717	6.2%	645,719
Total Revenues	50	0	25	0	0	0	-	0
Net County Cost	506,662	608,002	580,491	692,784	645,719	37,717	6.2%	645,719

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

FY2008 MAJOR OUTCOMES

Complete Comprehensive Annual Financial Report by October 31, 2007, and present to the Board not later than November 19, 2007.

Plan, execute and oversee the School General Obligation Bond program.

Update the 5-year Water and Sewer CIP and business plan for FY2008-FY2013 and submit to Board of County Commissioners by January 31, 2008.

Update the 5-year tax-supported CIP and financial forecast for FY2008-FY2013 and submit to Board of County Commissioners by February 29, 2008.

Complete the FY2008-FY2009 budget and submit to Board of County Commissioners by May 19, 2008.

Plan, execute and oversee the issuance of Water and Sewer Revenue Bond program.

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

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	645,111	697,897	669,188	701,564	701,564	3,667	0.5%	701,564
Operating	107,580	199,590	207,360	181,373	181,373	(18,217)	-9.1%	181,373
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	752,691	897,487	876,548	882,937	882,937	(14,550)	-1.6%	882,937
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	219	200	150	200	200	0	-	200
Total	219	200	150	200	200	0	-	200
Net County Cost	752,473	897,287	876,398	882,737	882,737	(14,550)	-1.6%	882,737
<i>Positions</i>								
Full-time Equivalency	9.0	9.0	9.0	9.0	9.0	-	-	9.0
Part-time Equivalency	0.2	0.2	0.2	0.2	0.2	-	-	0.2

BUDGET HIGHLIGHTS

The majority of the decrease in operating expense is due to a reduction in actuarial services for other post employment benefits (\$9K), lower facility occupancy costs (\$5K), and lower copy charges (\$2K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	483,891	524,608	502,300	527,580	527,580	2,972	0.6%	527,580
Employee Benefits	161,220	173,289	166,888	173,984	173,984	695	0.4%	173,984
Total Personal Services	645,111	697,897	669,188	701,564	701,564	3,667	0.5%	701,564
Operating Expenditures								
Operating Supplies	13,676	22,000	20,700	19,600	19,600	(2,400)	-10.9%	19,600
				<i>Decrease due to the non-recurring purchase in FY07 of system printer</i>				
Travel & Subsistence	5,944	15,000	6,500	15,000	15,000	0	-	15,000
Communications & Utilities	8,671	10,200	10,300	10,900	10,900	700	6.9%	10,900
Maintenance & Repairs	5,170	40,208	40,708	34,921	34,921	(5,287)	-13.1%	34,921
				<i>Decrease due to reduction in facility occupancy cost charges</i>				
Professional Services	66,622	104,150	104,250	95,250	95,250	(8,900)	-8.5%	95,250
				<i>Includes funds for annual audit (\$75K), cost plan (\$8K), OPEB (\$12K)</i>				
Other Contracted Services	1,998	2,250	20,350	1,950	1,950	(300)	-13.3%	1,950
Rentals	2,076	2,100	1,200	400	400	(1,700)	-81.0%	400
				<i>Decrease due to the allocation of copy charges to other accounts</i>				
Insurance & Bonding	3,423	3,682	3,352	3,352	3,352	(330)	-9.0%	3,352
				<i>Decrease due to allocation of property and casualty insurance premiums</i>				
Total Operating Exps.	107,580	199,590	207,360	181,373	181,373	(18,217)	-9.1%	181,373
Total Expenditures	752,691	897,487	876,548	882,937	882,937	(14,550)	-1.6%	882,937
Total Revenues	219	200	150	200	200	0	-	200
Net County Cost	752,473	897,287	876,398	882,737	882,737	(14,550)	-1.6%	882,737

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

FY2008 MAJOR OUTCOMES

- Keep the department's software up to date.
- Expand Quality Control Program.
- Complete the assessment of all property and issue tax bills in August.
- Improve efficiencies by implementing new processes.
- Initiate and complete the reappraisal of real property in accordance with the 4 year property revaluation cycle.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	2,493,355	2,739,959	2,639,529	3,061,405	2,980,581	240,622	2,980,581	8.8%
Operating	552,083	1,235,831	951,544	973,744	912,192	(323,639)	912,192	-26.2%
Capital	10,643	0	0	265,000	200,000	200,000	140,000	-
Other	0	0	0	0	0	0	0	-
Total	3,056,081	3,975,790	3,591,073	4,300,149	4,092,773	116,983	4,032,773	2.9%
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	0	-
Other	176,025	426,150	89,524	106,750	106,750	(319,400)	106,750	-75.0%
Total	176,025	426,150	89,524	106,750	106,750	(319,400)	106,750	-75.0%
Net County Cost	2,880,056	3,549,640	3,501,549	4,193,399	3,986,023	436,383	3,926,023	12.3%
<i>Positions</i>								
Full-time Equivalency	50.0	50.0	50.0	56.0	54.0	4.0	54.0	8.0%
Part-time Equivalency	1.8	1.8	1.8	2.3	2.3	0.5	2.3	26.7%

BUDGET HIGHLIGHTS

Personnel cost increase is attributable to four additional full time positions (\$163K) for revaluation, one part-time position for appraisal support (\$25K), overtime for revaluation (\$15.9), higher FY08 health benefit costs (\$47K) net of a decrease due to restructuring (\$11K). Operating expense decrease is due mainly to reductions in foreclosure costs (\$230K), software maintenance (\$18K), facility occupancy costs (\$22K), supplies (\$30K), 1X programming services (\$133K) net of increases due to office equipment (\$3.7K), revaluation (\$79K), and fuel costs (\$2K). Capital outlay includes funds for two replacement vehicles (\$30K), two new vehicles (\$30K), website (\$65K), Geo Database upgrade (\$25K) and Real Estate Data Integration (\$50K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	1,821,084	1,982,813	1,905,189	2,180,745	2,124,745	141,932	7.2%	2,124,745
								<i>Increase due to 2 additional Real Property Technicians (\$56K), 2 additional Real Estate Data Technicians (\$56K), overtime for revaluation (\$15.9K), appraisal support (\$25K) and a decrease due to restructuring (\$11K)</i>
Employee Benefits	672,271	757,146	734,340	880,660	855,836	98,690	13.0%	855,836
								<i>Increase due to benefits for new positions (\$51K) and higher FY08 health benefit costs (\$47K)</i>
Total Personal Services	2,493,355	2,739,959	2,639,529	3,061,405	2,980,581	240,622	8.8%	2,980,581
Operating Expenditures								
Operating Supplies	98,305	116,267	108,742	134,587	115,787	(480)	-0.4%	115,787
Travel & Subsistence	35,380	49,066	46,398	48,162	48,162	(904)	-1.8%	48,162
Communications & Utilities	149,920	158,533	150,244	221,240	204,688	46,155	29.1%	204,688
								<i>Increase due to postage for revaluation notices (\$47K)</i>
Maintenance & Repairs	68,052	266,425	260,668	254,364	228,164	(38,261)	-14.4%	228,164
								<i>Decrease in software maintenance (\$18K), facility occupancy charges (\$22K) net of an increase in fuel costs for additional positions (\$2K)</i>
Professional Services	153,223	596,176	336,692	265,059	265,059	(331,117)	-55.5%	265,059
								<i>Decrease in foreclosure costs to more accurately reflect projected use (\$230K), decrease in one-time expenditures in FY07 for Ciber (Real Estate integration project) software (\$133K) net of an increase for outsourcing revaluation notices (\$32K)</i>
Other Contracted Services	10,020	11,066	10,648	12,180	12,180	1,114	10.1%	12,180
Rentals	17,485	18,516	18,563	18,563	18,563	47	0.3%	18,563
Insurance & Bonding	19,698	19,782	19,589	19,589	19,589	(193)	-1.0%	19,589
Total Operating Exps.	552,083	1,235,831	951,544	973,744	912,192	(323,639)	-26.2%	912,192
Capital Outlay								
Vehicles	10,643	0	0	75,000	60,000	60,000	-	0
								<i>2 replacement vehicles (\$30K) and 2 vehicles for additional positions (\$30K)</i>
Other Equipment	0	0	0	190,000	140,000	140,000	-	140,000
								<i>Tax Administration website (\$65K), Geo Database upgrade (\$25K) and Real Estate Data Integration (\$50K)</i>
Total Capital Outlay	10,643	0	0	265,000	200,000	200,000	-	140,000
Total Expenditures	3,056,081	3,975,790	3,591,073	4,300,149	4,092,773	116,983	2.9%	4,032,773
Total Revenues	176,025	426,150	89,524	106,750	106,750	(319,400)	-75.0%	106,750
								<i>Decrease due to foreclosure fees (\$234K) and a reduction in collection fees due to consolidation of UCPS supplemental tax levy into county wide levy (\$85K)</i>
Net County Cost	2,880,056	3,549,640	3,501,549	4,193,399	3,986,023	436,383	12.3%	3,926,023

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

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</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	2,314,302	660,842	679,057	653,323	653,323	(7,519)	-1.1%	653,323
Capital	0	0	0	0	0	0	-	0
Other	999,034	1,054,000	1,048,668	1,327,842	1,327,842	273,842	26.0%	1,457,842
Total	3,313,336	1,714,842	1,727,725	1,981,165	1,981,165	266,323	15.5%	2,111,165
<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	3,313,336	1,714,842	1,727,725	1,981,165	1,981,165	266,323	15.5%	2,111,165
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Operating expense increase is due to additional printing and office supplies and water for the courtrooms (\$5.8K), bi-yearly jury selection expense (\$600), and property and causality insurance allocation (\$19.1K) net of a reduction in facility occupancy cost (\$33K). The decrease in other expense is mainly due to reduced funding for the Victim Witness Assistant position (\$6.4K) net of an increase in debt service based on a 'step-up' in debt principal amortization (\$280.3K)

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Operating Expenditures								
Operating Supplies	9,172	24,893	23,923	30,695	30,695	5,802	23.3%	30,695
								<i>Increase due to additional needs in operating expenses of the Clerk of Court, District Attorney and Offices of District and Superior Court Judges (\$6K)</i>
Communications & Utilities	0	200	200	228	228	28	14.0%	228
Maintenance & Repairs	0	635,749	635,749	602,635	602,635	(33,114)	-5.2%	602,635
								<i>Decrease due to facility occupancy costs</i>
Professional Services	0	0	0	600	600	600	-	600
								<i>Bi-yearly jury selection expense</i>
Other Contracted Services	2,305,130	0	20	0	0	0	-	0
Insurance & Bonding	0	0	19,165	19,165	19,165	19,165	-	19,165
								<i>Increase due to allocation of property and casualty insurance premiums</i>
Total Operating Exps.	2,314,302	660,842	679,057	653,323	653,323	(7,519)	-1.1%	653,323
Contracts, Grants, Sub.	0	71,415	71,415	65,000	65,000	(6,415)	-9.0%	195,000
								<i>Decrease based on contract with state for grant funding of victim witness assistant --- Adopted amount includes funds for 2 Assistant District Attorneys</i>
Debt Services	999,034	982,585	977,253	1,262,842	1,262,842	280,257	28.5%	1,262,842
								<i>Increase attributable to scheduled 'step up' in principal amortization</i>
Total Expenditures	3,313,336	1,714,842	1,727,725	1,981,165	1,981,165	266,323	15.5%	2,111,165
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	3,313,336	1,714,842	1,727,725	1,981,165	1,981,165	266,323	15.5%	2,111,165

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

FY2008 MAJOR OUTCOMES

Continue to 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 to allow more use by citizens 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 05-06	*****FY 06-07*****		*****FY 07-08*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	407,800	399,760	384,506	851,218	648,682	248,922	62.3%	648,682
Operating	926,692	672,025	593,186	842,263	743,352	71,327	10.6%	743,352
Capital	0	0	0	0	0	0	-	0
Other	0	194,696	0	0	0	(194,696)	-100.0%	0
Total	1,334,492	1,266,481	977,692	1,693,481	1,392,034	125,553	9.9%	1,392,034
<i>Revenues</i>								
State/Federal	559,763	129,802	129,562	0	0	(129,802)	-100.0%	0
Other	108,986	15,250	42,426	68,046	68,046	52,796	346.2%	68,046
Total	668,749	145,052	171,988	68,046	68,046	(77,006)	-53.1%	68,046
Net County Cost	665,743	1,121,429	805,704	1,625,435	1,323,988	202,559	18.1%	1,323,988
<i>Positions</i>								
Full-time Equivalency	6.0	6.0	6.0	7.0	6.5	0.5	8.3%	6.5
Part-time Equivalency	5.6	5.6	5.6	5.6	5.6	-	-	5.6

BUDGET HIGHLIGHTS

The personnel increases are due to additional hours for converting a RPT to full-time (\$13.6K), funds for succession planning (\$39K), increase in election workers and overtime due to FY08 elections (\$171.3K), reclasses (\$8K), and higher FY08 health benefit costs (\$6.6K). Operating expense increase is attributable to election supplies (\$75.1K), signage (\$5.5K), printer (\$4.6K), additional voting booths and tables (\$5.7K), computers and kiosks (\$9K), additional travel and education (\$3.2K), maintenance on equipment and software (\$11.3K), delivery of voting machines for 5 elections in FY08 (\$27.8K), increase in temporary help due to FY08 elections (\$173.4K) and precinct rental (\$9K) net of a reduction for one-time purchase of voting equipment in FY07 (\$266.8K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	332,110	320,359	307,528	720,159	528,396	208,037	64.9%	528,396
	Increase due to additional precinct coordination hours to convert RPTs to full time (\$13.6K) , funds for succession planning (\$23K) in anticipation of the director's retirement, increase in election workers and part-time costs due to 5 elections (\$153.3K), additional overtime funds due to number of elections (\$10K) and reclasses (\$8K)							
Employee Benefits	75,690	79,401	76,978	131,059	120,286	40,885	51.5%	120,286
	Increase in benefits due to additional funds for 5 elections (\$8K), higher FY08 health benefit costs (\$6.6K), benefits for succession planning							
Total Personal Services	407,800	399,760	384,506	851,218	648,682	248,922	62.3%	648,682
Operating Expenditures								
Operating Supplies	719,307	400,998	395,183	258,874	234,692	(166,306)	-41.5%	234,692
	Decrease due to one-time purchase in FY07 for voting equipment (\$266.8K) net of increases for election supplies in FY08 for 5 elections (\$75.1K), signage (\$5.5K), network printer (\$4.6K), additional voting booths and tables (\$5.7K) and additional computers and kiosks (\$9K)							
Travel & Subsistence	13,729	22,425	15,762	62,492	25,698	3,273	14.6%	25,698
	Increase due to additional travel for 5 elections (\$2.1K) and other miscellaneous travel and education (\$1.1K)							
Communications & Utilities	20,819	23,290	19,350	45,985	39,250	15,960	68.5%	39,250
	Increase in phone service due to FY08 elections (\$9.9K), and postage (\$6.1K)							
Maintenance & Repairs	7,799	133,700	89,891	146,166	146,166	12,466	9.3%	146,166
	Increase due to maintenance on voting machines (\$7.8K), software maintenance (\$3.5K) and facility occupancy charge (\$1K)							
Professional Services	24,062	12,100	8,542	39,949	39,949	27,849	230.2%	39,949
	Increase due to delivery of voting machines for 5 elections (\$27.8K)							
Other Contracted Services	120,112	63,265	52,406	267,615	236,415	173,150	273.7%	236,415
	Increase in temporary help due to FY08 elections (\$173.4K) net of reduction in dues and memberships (\$.2K)							
Rentals	11,746	7,135	4,610	13,740	13,740	6,605	92.6%	13,740
	Increase due to precinct rental for 5 elections (\$9K) net of reduction in copier rental (\$2.4K)							
Insurance & Bonding	9,118	9,112	7,442	7,442	7,442	(1,670)	-18.3%	7,442
Total Operating Exps.	926,692	672,025	593,186	842,263	743,352	71,327	10.6%	743,352
Contingency	0	194,696	0	0	0	(194,696)	-100.0%	0
Total Expenditures	1,334,492	1,266,481	977,692	1,693,481	1,392,034	125,553	9.9%	1,392,034
Total Revenues	668,749	145,052	171,988	68,046	68,046	(77,006)	-53.1%	68,046
	Decrease due to one-time State grant in FY07 (\$129.8K) net of an increase in intergovernmental receipts (\$52.1K) and department service charges (\$.6K)							
Net County Cost	665,743	1,121,429	805,704	1,625,435	1,323,988	202,559	18.1%	1,323,988

FY2008 is projected to have:

a municipal election with a single one-stop site. (total cost offset by revenues)

a November municipal and Statewide election with a single one-stop site.

a presidential primary with a single one-stop site.

a primary election with three one-stop sites.

a second primary election with a single one-stop site.

REGISTER OF DEEDS

10-541800

MISSION STATEMENT

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

AGENCY PROGRAMS

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

FY2008 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.

Continue back file conversion projects and schedule for future years.

Provide forms and information on Register of Deeds website.

Provide marriage license application capabilities on Register of Deeds website.

Ensure staff members availability to attend workshops and maintain hours for certification and knowledge of General Statutes changes.

Provide adequate service and efficiency with increased number of employees.

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

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	588,645	682,320	678,944	721,081	721,081	38,761	5.7%	685,730
Operating	466,301	515,818	512,502	527,483	527,483	11,665	2.3%	527,483
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	1,054,946	1,198,138	1,191,446	1,248,564	1,248,564	50,426	4.2%	1,213,213
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	1,748,827	1,714,000	1,783,480	1,733,480	1,733,480	19,480	1.1%	1,733,480
Total	1,748,827	1,714,000	1,783,480	1,733,480	1,733,480	19,480	1.1%	1,733,480
Net County Cost	(693,881)	(515,862)	(592,034)	(484,916)	(484,916)	30,946	-6.0%	(520,267)
<i>Positions</i>								
Full-time Equivalency	12.0	12.0	12.0	13.0	13.0	1.0	8.3%	12.0
Part-time Equivalency	0.5	0.5	0.5	0.5	0.5	-	-	0.5

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to additional Deputy Register of Deeds I position (\$35.4K), certification incentive pay (\$10.5K) and higher FY08 health benefit costs (\$2.2K) net of decrease due to FY07 unemployment claims (\$8K) and FY07 compensation and benefit adjustments (\$1.3K). The increase in operating expense is due to copier Quick Keys and maintenance for five new terminals in renovated area (\$10.5K) which will provide for increased copy accountability and additional professional service for archive imaging (\$8K) net of reduced facility occupancy cost charges (\$8.3K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	362,949	424,025	420,845	458,234	458,234	34,209	8.1%	434,457
	<i>Increase due to additional Deputy Register of Deeds I position (\$23.8K), certification incentive pay (\$8.8K) and FY07 compensation adjustments (\$1.7K) --- Adopted amount includes funds for certification incentive pay and FY07 compensation adjustments</i>							
Employee Benefits	225,696	258,295	258,099	262,847	262,847	4,552	1.8%	251,273
	<i>Increase due to benefits for additional position (\$11.6K), higher FY08 health benefit costs (\$2.2K) and benefits for certification incentive pay (\$1.7K) net of decreases due to FY07 unemployment claims (\$8K) and benefits for FY07 compensation adjustments (\$3K) --- Adopted amount includes funds for benefits for certification incentive pay and other benefit adjustments</i>							
Total Personal Services	588,645	682,320	678,944	721,081	721,081	38,761	5.7%	685,730
Operating Expenditures								
Operating Supplies	53,140	34,945	35,176	44,909	44,909	9,964	28.5%	44,909
	<i>Increase due to copier Quick Key cost to properly account for and charge customers for copies</i>							
Travel & Subsistence	4,844	8,300	8,064	9,089	9,089	789	9.5%	9,089
Communications & Utilities	8,113	10,500	10,000	10,950	10,950	450	4.3%	10,950
Maintenance & Repairs	6,390	54,683	56,453	48,046	48,046	(6,637)	-12.1%	48,046
	<i>Decrease due to reduction in facility occupancy cost charges (\$8.3K) net of an increase for copier Quick Key maintenance (\$1.5K)</i>							
Professional Services	382,925	396,704	393,177	404,872	404,872	8,168	2.1%	404,872
	<i>Increase due to archive imaging services based on transaction levels</i>							
Other Contracted Services	793	800	750	800	800	0	-	800
Rentals	5,460	5,475	5,540	5,475	5,475	0	-	5,475
Insurance & Bonding	4,636	4,411	3,342	3,342	3,342	(1,069)	-24.2%	3,342
	<i>Decrease due to allocation of property and casualty insurance premiums</i>							
Total Operating Exps.	466,301	515,818	512,502	527,483	527,483	11,665	2.3%	527,483
Contingency	0	0	0	0	0	0	-	1,951
Total Expenditures	1,054,946	1,198,138	1,191,446	1,248,564	1,248,564	50,426	4.2%	1,215,164
Total Revenues	1,748,827	1,714,000	1,783,480	1,733,480	1,733,480	19,480	1.1%	1,733,480
Net County Cost	(693,881)	(515,862)	(592,034)	(484,916)	(484,916)	30,946	-6.0%	(518,316)

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	

FY2008 MAJOR OUTCOMES

- Replace and upgrade phone switches to supported levels.
- IP enable phone switches for Voice over Internet Protocol.
- Review and validate organization document imaging initiatives.
- Install second AS400 for backup and disaster recovery.
- Continue providing support to departments.
- Validate, update and adopt countywide strategic plan for information technology.
- Make 2007 Color Orthos available.
- Enhance GIS Web site.
- Pilot VMWare (consolidate several servers onto one physical machine).

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	767,892	816,649	816,649	817,581	817,581	932	0.1%	817,581
Operating	951,030	1,146,506	1,126,405	1,244,629	1,236,329	89,823	7.8%	1,236,329
Capital	50,574	468,000	454,783	386,207	240,236	(227,764)	-48.7%	240,236
Other	0	(76,710)	(76,710)	0	100,000	176,710	-230.4%	100,000
Total	1,769,496	2,354,445	2,321,127	2,448,417	2,394,146	39,701	1.7%	2,394,146
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	1,496	0	4,700	4,700	4,700	4,700	-	4,700
Total	1,496	0	4,700	4,700	4,700	4,700	-	4,700
Net County Cost	1,768,000	2,354,445	2,316,427	2,443,717	2,389,446	35,001	1.5%	2,389,446
<i>Positions</i>								
Full-time Equivalency	11.0	11.0	11.0	11.0	11.0	-	-	11.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The operating expense increase is attributable to the partial replacement of desktop computers (\$44K), office supplies (\$4K), telecommunication (\$20K), three broadband lines (\$41K) to provide voice and data integration with Transportation, Board of Elections and Union Village, net of a decrease in employee development costs (\$2.9K). Capital outlay includes funds to upgrade the legacy Government Center phone system (\$240K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	579,738	615,324	616,146	614,092	614,092	(1,232)	-0.2%	614,092
Employee Benefits	188,154	201,325	200,503	203,489	203,489	2,164	1.1%	203,489
Total Personal Services	767,892	816,649	816,649	817,581	817,581	932	0.1%	817,581
Operating Expenditures								
Operating Supplies	136,389	128,790	139,294	132,708	176,808	48,018	37.3%	176,808
						<i>Increase due to partial replacement of desktop computers (\$44K) and office supplies (\$4K)</i>		
Travel & Subsistence	41,736	56,600	50,769	53,685	49,885	(6,715)	-11.9%	49,885
						<i>Decrease in employee development (\$2.9K)</i>		
Communications & Utilities	95,135	111,383	112,179	221,010	172,410	61,027	54.8%	172,410
						<i>Increase in telecommunication reflect actual use (\$20K) and adding three additional broadband lines (\$41K) to support</i>		
Maintenance & Repairs	378,369	568,035	558,424	564,168	564,168	(3,867)	-0.7%	564,168
						<i>Transportation, Board of Elections and Union Village</i>		
Professional Services	266,159	246,450	233,181	240,500	240,500	(5,950)	-2.4%	240,500
Other Contracted Services	13,706	14,550	12,800	12,800	12,800	(1,750)	-12.0%	12,800
Rentals	9,864	11,031	10,761	10,761	10,761	(270)	-2.4%	10,761
Insurance & Bonding	9,672	9,667	8,997	8,997	8,997	(670)	-6.9%	8,997
Total Operating Exps.	951,030	1,146,506	1,126,405	1,244,629	1,236,329	89,823	7.8%	1,236,329
Capital Outlay								
Office Furniture & Equip.	50,574	468,000	454,783	386,207	240,236	(227,764)	-48.7%	240,236
						<i>Replacement and upgrade of the legacy Government Center phone system (\$240K)</i>		
Total Capital Outlay	50,574	468,000	454,783	386,207	240,236	(227,764)	-48.7%	240,236
Interdept. Charges	0	(76,710)	(76,710)	0	0	76,710	-100.0%	0
Contingency	0	0	0	0	100,000	100,000	-	100,000
						<i>Consolidated funding for document imaging (\$100K)</i>		
Total Expenditures	1,769,496	2,354,445	2,321,127	2,448,417	2,394,146	39,701	1.7%	2,394,146
Total Revenues	1,496	0	4,700	4,700	4,700	4,700	-	4,700
Net County Cost	1,768,000	2,354,445	2,316,427	2,443,717	2,389,446	35,001	1.5%	2,389,446
						<i>Increase due to selling map books (\$4.7K)</i>		

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

FY2008 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 05-06	*****FY 06-07*****		*****FY 07-08*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	676,576	637,643	625,251	729,651	668,858	31,215	4.9%	668,858
Operating	3,018,739	1,154,289	1,033,783	1,063,576	924,654	(229,635)	-19.9%	924,654
Capital	671,558	865,949	837,486	145,975	120,975	(744,974)	-86.0%	120,975
Other	(2,147,539)	(1,486,860)	(1,005,423)	(1,125,765)	(1,125,765)	361,095	-24.3%	(1,125,765)
Total	2,219,334	1,171,021	1,491,097	813,437	588,722	(582,299)	-49.7%	588,722
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	33,911	32,930	5,200	6,800	6,800	(26,130)	-79.4%	6,800
Total	33,911	32,930	5,200	6,800	6,800	(26,130)	-79.4%	6,800
Net County Cost	2,185,423	1,138,091	1,485,897	806,637	581,922	(556,169)	-48.9%	581,922
<i>Positions</i>								
Full-time Equivalency	12.0	10.0	10.0	11.0	10.0	-	-	10.0
Part-time Equivalency	-	-	-	0.5	0.5	0.5	-	0.5

BUDGET HIGHLIGHTS

The personnel increase is attributable to additional part-time Road Sign Technician (\$17.2K), position reclassifications (\$4K) and higher FY08 health benefit costs (\$10K). Operating expense decrease is due to the allocation of IDC for unoccupied space (\$170K), maintenance and repairs (\$18K) and professional services (\$11.5K), decrease in elimination of copier maintenance and copier rentals (\$30K), lower anticipated mat laundering service costs (\$4.3K) and professional services (\$13.5K) net of an increase in property and casualty insurance premiums (\$15.4K). Capital outlay includes funds for a replacement brake lathe (\$6.6K), Judicial Center security cameras (\$48.5K) and fire suppression system (\$15K), Marshville Library fire alarm system (\$24K), air conditioner for Monroe Library (\$14K), and exit/entry doors for Marshville and Union West Library (\$12.9).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	478,902	447,140	438,773	512,181	467,181	20,041	4.5%	467,181
	<i>Increase due to additional part-time Road Sign Technician (\$16K) and position reclassifications (\$4K)</i>							
Employee Benefits	197,674	190,503	186,478	217,470	201,677	11,174	5.9%	201,677
	<i>Increase due to benefits for additional position (\$1.2K) and higher FY08 health benefit costs (\$10K)</i>							
Total Personal Services	676,576	637,643	625,251	729,651	668,858	31,215	4.9%	668,858
Operating Expenditures								
Operating Supplies	236,456	165,439	149,950	168,540	168,540	3,101	1.9%	168,540
Travel & Subsistence	9,220	10,100	7,869	9,765	9,765	(335)	-3.3%	9,765
Communications & Utilities	930,831	12,260	12,154	32,210	11,890	(370)	-3.0%	11,890
Maintenance & Repairs	518,638	891,258	858,921	695,460	695,460	(195,798)	-22.0%	695,460
	<i>Decrease due to reduction in unoccupied space IDC (\$170K), higher anticipated maintenance and repairs IDC (\$18K) and elimination of copier maintenance (\$9K)</i>							
Professional Services	1,267,379	25,236	(49,354)	29,615	363	(24,873)	-98.6%	363
	<i>Decrease due to lower anticipated professional services (\$13.5K) and higher anticipated professional services IDC (\$11.5K)</i>							
Other Contracted Services	15,604	8,714	2,657	2,900	2,900	(5,814)	-66.7%	2,900
	<i>Decrease due to lower anticipated mat laundering service costs (\$4.3K)</i>							
Rentals	20,460	21,003	14,525	89,350	0	(21,003)	-100.0%	0
	<i>Decrease due to copier rentals expiring</i>							
Insurance & Bonding	20,151	20,279	37,061	35,736	35,736	15,457	76.2%	35,736
	<i>Increase due to allocation of property and casualty insurance premiums</i>							
Total Operating Exps.	3,018,739	1,154,289	1,033,783	1,063,576	924,654	(229,635)	-19.9%	924,654
Capital Outlay								
Office Furniture & Equip.	5,294	0	0	0	0	0	-	0
Vehicles	0	18,200	18,257	0	0	(18,200)	-100.0%	0
Other Equipment	7,500	184,000	155,480	6,600	6,600	(177,400)	-96.4%	6,600
	<i>Replacement brake lathe</i>							
Buildings & Improvements	658,764	663,749	663,749	139,375	114,375	(549,374)	-82.8%	114,375
	<i>Judicial Center: additional security cameras (\$48.5K) and fire suppression system (\$15K)</i>							
	<i>Libraries: fire alarm system (\$24K, Marshville), air conditioner (\$14K, Monroe) and exit/entry doors (\$12.9K, Marshville & Union West)</i>							
Total Capital Outlay	671,558	865,949	837,486	145,975	120,975	(744,974)	-86.0%	120,975
Debt Service	1,834	982	1,900	2,217	2,217	1,235	125.8%	2,217
	<i>Increase due to scheduled 'step up' in principal amortization</i>							
Interdept. Charges	(3,717,195)	(1,743,826)	(1,758,154)	(1,127,982)	(1,127,982)	615,844	-35.3%	(1,127,982)
	<i>Increase due to reduced capital costs' IDC (\$639K) and lower anticipated purchasing division IDC's (\$4K) net of higher Enterprise Fund cost allocation plan IDC's (\$28K)</i>							
Interfund Transfer	1,567,822	263,178	750,831	0	0	(263,178)	-100.0%	0
Contingency	0	(7,194)	0	0	0	7,194	-100.0%	0
Total Expenditures	2,219,334	1,171,021	1,491,097	813,437	588,722	(582,299)	-49.7%	588,722
Total Revenues	33,911	32,930	5,200	6,800	6,800	(26,130)	-79.4%	6,800
	<i>Decrease due to reallocating Piedmont Area Mental Health revenues (\$24K) and a reduction in department service charges (\$2K)</i>							
Net County Cost	2,185,423	1,138,091	1,485,897	806,637	581,922	(556,169)	-48.9%	581,922

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 Programs
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	Animal Services

FY2008 MAJOR OUTCOMES

- Create Human Resource Administrator position within Sheriff's Office consistent with current growth study recommendations concerning civilian support staff.
- Continue to address patrol officer staffing levels consistent with current growth study recommendations.
- Continue to address animal services staffing levels.
- Acquire land and construct a firearms range and assume operation of the facility and program.
- Continue jail expansion initiative.
- Implementation of Immigration Customs Enforcement (ICE) section 287g program to address illegal immigration.
- Implement microchip program within the animal services bureau.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	DEC.	ADOPTED	
<i>Expenditures</i>								
Personnel	10,500,426	11,917,800	11,917,059	12,775,869	12,731,815	814,015	6.8%	12,731,815
Operating	3,467,340	4,106,282	4,220,843	4,334,143	4,146,393	40,111	1.0%	4,146,393
Capital	836,492	1,472,089	1,361,139	1,067,900	970,400	(501,689)	-34.1%	970,400
Other	689,029	717,875	686,167	770,861	770,861	52,986	7.4%	770,861
Total	15,493,287	18,214,046	18,185,208	18,948,773	18,619,469	405,423	2.2%	18,619,469
<i>Revenues</i>								
State/Federal	1,647	0	2,805	2,805	2,805	2,805	-	2,805
Other	1,756,940	1,881,342	1,983,670	2,040,190	2,040,190	158,848	8.4%	2,040,190
Total	1,758,587	1,881,342	1,986,475	2,042,995	2,042,995	161,653	8.6%	2,042,995
Net County Cost	13,734,700	16,332,704	16,198,733	16,905,778	16,576,474	243,770	1.5%	16,576,474
<i>Positions</i>								
Full-time Equivalency	216.8	232.1	232.1	239.1	238.1	6.0	2.6%	238.1
Part-time Equivalency	1.9	2.5	2.5	2.5	2.5	-	-	2.5

BUDGET HIGHLIGHTS

Personnel expense increase is due to the annualized impact of inmate medical staff (\$293.2K) and contract deputy positions (\$30K) authorized in late FY07; 4 additional patrol officers (\$176.2K), an ICE Sergeant (\$55.5K), an HR Administrator (\$49.4K) all occurring in FY08; FY07 compensation adjustments, reclassifications net of turn-over affect (\$103.6K) and higher FY08 health benefit costs (\$106.1K). The increase in operating expense includes \$93K in additional operating costs associated with the 4 additional patrol officers, an additional increase of \$90K in operating expenditures to support the law enforcement program, \$220K for additional inmate medical claim payments net of a decrease of \$362K in the contracted inmate medical care program. Capital includes funds for the recurring replacement of vehicles, technology and equipment.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	7,669,124	8,601,996	8,626,464	9,182,338	9,151,272	549,276	6.4%	9,151,272
	<i>Increase due to 4 additional patrol officers (\$124.3K), a Human Resource Administrator (\$35.5K), an Immigration Customs Enforcement Sergeant (\$40.6K), annualized impact of inmate medical service positions (\$220.8K), annualized impact of additional contract deputy positions (\$20.4K), FY07 compensation adjustments (\$89.3K) and reclassifications (\$36.6K) net of position turnover affect resulting in decreased compensation (\$16.9K)</i>							
Employee Benefits	2,831,302	3,315,804	3,290,595	3,593,531	3,580,543	264,739	8.0%	3,580,543
	<i>Increase due to 4 additional patrol officers (\$51.9K), a Human Resource Administrator (\$13.9K), an Immigration Customs Enforcement Sergeant (\$14.9K), annualized impact of inmate medical service positions (\$72.4K), annualized impact of additional contract deputy positions (\$9.6K), and higher FY08 health benefit costs (\$106.1K)</i>							
Total Personal Services	10,500,426	11,917,800	11,917,059	12,775,869	12,731,815	814,015	6.8%	12,731,815
Operating Expenditures								
Operating Supplies	1,183,314	1,512,165	1,383,215	1,627,212	1,587,212	75,047	5.0%	1,587,212
	<i>Increase due to outfitting, tools and supplies for 4 additional patrol officers and one sergeant (\$39.6K); inmate food service (\$12.9K), medical supplies (\$79.3K) and inmate office supplies (\$11K); animal services' supplies for a full year (\$16.1K) and animal medical supplies (\$12K); as well as 3 additional radars (\$4.5K), replacement of shotguns, taser holsters and other items (\$27.5K), net of reductions for one-time FY07 supply expenses (\$48K) and wearing apparel expenses (\$76.8K)</i>							
Travel & Subsistence	58,330	91,217	77,454	130,890	129,740	38,523	42.2%	129,740
	<i>Increase in travel and education to reflect actual use (\$35.5K) and for additional positions (\$3K)</i>							
Communications & Utilities	369,655	363,968	317,016	346,488	346,488	(17,480)	-4.8%	346,488
	<i>Decrease in phone service to reflect actual use (\$10.7K) and utilities (\$8K) net of an increase in postage (\$1.2K)</i>							
Maintenance & Repairs	777,309	892,616	892,637	986,414	964,814	72,198	8.1%	964,814
	<i>Increase in fuel expense to reflect projected use (\$46.7K) and fuel for 4 additional patrol positions (\$48K), additional software maintenance (\$10.3K) and radio IP software for additional positions (\$2.4K) net of reductions in vehicle maintenance (\$25.3K) and facility occupancy cost IDC allocation (\$9.8K)</i>							
Professional Services	740,094	874,490	1,149,266	854,523	729,523	(144,967)	-16.6%	729,523
	<i>Decrease in contracted professional medical services for inmate health (\$362.4K) net of an increase in outside medical services for inmates (\$220K)</i>							
Other Contracted Services	10,387	12,425	9,093	13,326	13,326	901	7.3%	13,326
Rentals	41,953	50,888	42,463	50,625	50,625	(263)	-0.5%	50,625
Insurance & Bonding	286,298	308,513	349,699	324,665	324,665	16,152	5.2%	324,665
	<i>Increase due to allocation of property and casualty insurance premiums</i>							
Total Operating Exps.	3,467,340	4,106,282	4,220,843	4,334,143	4,146,393	40,111	1.0%	4,146,393
Capital Outlay								
Office Furniture & Equip.	0	77,238	73,537	0	0	(77,238)	-100.0%	0
Vehicles	557,998	1,086,774	982,869	711,500	690,500	(396,274)	-36.5%	690,500
	<i>29 patrol vehicles (\$667K, 4 for additional patrol officers) and replace 1 inmate transport van (\$23.5K)</i>							
Other Equipment	278,494	308,077	304,733	306,400	279,900	(28,177)	-9.1%	279,900
	<i>Purchase 17 mobile data computers (\$144.5, 4 new), 10.5 digital in-car camera systems (\$63K, 7 new), replace dispatch console (\$58.7K), replacement transport van cell (\$8K) and an additional gas dryer for Jail (\$5.7K)</i>							
Buildings & Improvements	0	0	0	50,000	0	0	-	0
Total Capital Outlay	836,492	1,472,089	1,361,139	1,067,900	970,400	(501,689)	-34.1%	970,400
Contracts, Grants, Sub.	24,894	55,000	29,129	55,000	55,000	0	-	55,000
Debt Service	720,780	720,413	717,049	721,381	721,381	968	0.1%	721,381
Interdept. Charges	(56,645)	(61,264)	(60,011)	(61,483)	(61,483)	(219)	0.4%	(61,483)
Contingency	0	3,726	0	55,963	55,963	52,237	1402.0%	55,963
	<i>Contingency resources for additional SRO's and contract deputies</i>							
Total Expenditures	15,493,287	18,214,046	18,185,208	18,948,773	18,619,469	405,423	2.2%	18,619,469
Total Revenues	1,758,587	1,881,342	1,986,475	2,042,995	2,042,995	161,653	8.6%	2,042,995
	<i>Increase due to intergovernmental receipts for contract deputies (\$99.4K), permit charges (\$3.5K), officer/service fees (\$42.4K) and concession charges (\$9K)</i>							
Net County Cost	13,734,700	16,332,704	16,198,733	16,905,778	16,576,474	243,770	1.5%	16,576,474

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	

FY2008 MAJOR OUTCOMES

- Continue Emergency Medical Dispatch (EMD), Emergency Fire Dispatch (EFD), and Emergency Police Dispatch (EPD) Certifications.
- Achieve performance standards as outline by the National Academy of Emergency Dispatch and provide the necessary continuing education/training requirements. Develop and maintain a quality training program.
- Enhance the quality assurance/improvement review process, to include EFD and EPD.
- Continue to develop and implement standard operating guidelines for Police, Fire, and Emergency Medical Services.
- 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 (PACC, VIPER) within Union County and surrounding counties.
- Implement new CAD System (SunGuard OSSI) and conduct training.
- Continue work on the new 800 MHz Radio project to improve radio coverage and provide interoperability with City of Monroe.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	1,254,470	1,722,898	1,528,072	1,804,558	1,729,728	6,830	0.4%	1,729,728
Operating	211,470	278,893	309,031	228,580	228,580	(50,313)	-18.0%	228,580
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	1,465,940	2,001,791	1,837,103	2,033,138	1,958,308	(43,483)	-2.2%	1,958,308
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	151,260	110,038	110,003	64,307	64,307	(45,731)	-41.6%	64,307
Total	151,260	110,038	110,003	64,307	64,307	(45,731)	-41.6%	64,307
Net County Cost	1,314,680	1,891,753	1,727,100	1,968,831	1,894,001	2,248	0.1%	1,894,001
<i>Positions</i>								
Full-time Equivalency	40.3	39.2	39.2	39.2	39.2	-	-	39.2
Part-time Equivalency	1.5	1.5	1.5	1.5	1.5	-	-	1.5

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to higher FY08 health benefit costs (\$52.3K) and FY07 compensation adjustments (\$27.5K) net of decreases due to relocating positions to Animal Shelter (\$34.1K), position turnover affect resulting in decreased compensation (\$31K) and FY07 unemployment claims (\$4.6K). Operating expense decreases are due to one-time expenditures in FY07 relating to education for EMD and EFD training (\$49K) and decrease in telephone service expense (\$4.5K) net of increases for wearing apparel (\$2.1K) and property and casualty insurance allocation (\$1.4K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	918,285	1,249,936	1,088,290	1,279,103	1,216,683	(33,253)	-2.7%	1,216,683
	<i>Decrease due to relocating positions to Animal Shelter (RPT, 1.1 positions, \$28.4K), position turnover affect resulting in decreased compensation (\$26.4K) and reduction in overtime (\$2.7K) net of increase in FY07 compensation adjustments (\$24.3K)</i>							
Employee Benefits	336,185	472,962	439,782	525,455	513,045	40,083	8.5%	513,045
	<i>Increase due to higher FY08 health benefit costs (\$52.3K) and benefits for FY07 compensation adjustments (\$3.2K) net of decreases due to relocating positions to Animal Shelter (\$5.7K), benefits for position turnover affect resulting in decreased compensation (\$4.6K) and FY07 unemployment claims (\$4.6K)</i>							
Total Personal Services	1,254,470	1,722,898	1,528,072	1,804,558	1,729,728	6,830	0.4%	1,729,728
Operating Expenditures								
Operating Supplies	13,680	14,700	12,135	17,540	17,540	2,840	19.3%	17,540
	<i>Increase in wearing apparel (\$2.1K) and books (\$.7K)</i>							
Travel & Subsistence	5,580	57,030	63,306	8,000	8,000	(49,030)	-86.0%	8,000
	<i>Decrease in education due to one time expenditures associated with EMD and EFD training (\$49K)</i>							
Communications & Utilities	28,990	32,172	25,312	27,600	27,600	(4,572)	-14.2%	27,600
	<i>Decrease in telephone service expense (\$4.5K)</i>							
Maintenance & Repairs	106,391	136,119	168,883	133,859	133,859	(2,260)	-1.7%	133,859
Professional Services	22,772	2,514	1,425	1,425	1,425	(1,089)	-43.3%	1,425
Other Contracted Services	556	928	1,751	2,015	2,015	1,087	117.1%	2,015
Rental of Property/Equip	27,342	29,275	28,709	30,631	30,631	1,356	4.6%	30,631
Insurance & Bonding	6,159	6,155	7,510	7,510	7,510	1,355	22.0%	7,510
	<i>Increase in property and casualty insurance based on current allocation (\$1.4K)</i>							
Total Operating Exps.	211,470	278,893	309,031	228,580	228,580	(50,313)	-18.0%	228,580
Total Expenditures	1,465,940	2,001,791	1,837,103	2,033,138	1,958,308	(43,483)	-2.2%	1,958,308
Total Revenues	151,260	110,038	110,003	64,307	64,307	(45,731)	-41.6%	64,307
	<i>Decrease due to revenue received from City of Monroe for City/County merger</i>							
Net County Cost	1,314,680	1,891,753	1,727,100	1,968,831	1,894,001	2,248	0.1%	1,894,001

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		

FY2008 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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	184,767	282,907	282,906	283,361	283,361	454	0.2%	283,361
Operating	56,537	56,144	47,217	32,428	32,428	(23,716)	-42.2%	32,428
Capital	0	23,250	23,250	0	0	(23,250)	-100.0%	0
Other	26,806	0	0	0	0	0	-	0
Total	268,109	362,301	353,373	315,789	315,789	(46,512)	-12.8%	315,789
<i>Revenues</i>								
State/Federal	80,799	10,500	18,593	10,500	10,500	0	-	10,500
Other	0	0	0	0	0	0	-	0
Total	80,799	10,500	18,593	10,500	10,500	0	-	10,500
Net County Cost	187,311	351,801	334,780	305,289	305,289	(46,512)	-13.2%	305,289
<i>Positions</i>								
Full-time Equivalency	3.0	4.0	4.0	4.0	4.0	-	-	4.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expense increase is attributable to EM Planner I position replaced at a higher rate of compensation and an Administrative Officer I position reallocated from Fire Services effective 8/19/06. The decrease in operating expense is due to the final year of County funded contribution to the "Citizens Emergency Response Team" grant and decrease of interdepartmental charges on vehicle maintenance attributable to vehicle replacement in FY07. Decrease in capital outlay reflects vehicle purchase in FY07.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	132,515	195,459	197,209	206,563	206,563	11,104	5.7%	206,563
								<i>Increase due to EM Planner I position replaced at a higher rate of pay (\$5K), Administrative Officer I position reallocated from Fire Services 8/19/06 (\$6K)</i>
Employee Benefits	52,251	87,448	85,697	76,798	76,798	(10,650)	-12.2%	76,798
								<i>Decrease in unemployment claims (\$14K)</i>
								<i>Increase in wage related benefits (\$2K) and health & dental insurance (\$1.3K)</i>
Total Personal Services	184,767	282,907	282,906	283,361	283,361	454	0.2%	283,361
Operating Expenditures								
Operating Supplies	16,911	28,393	27,378	9,863	9,863	(18,530)	-65.3%	9,863
								<i>Decrease due to final year of County contribution toward funding of CERT grant (\$18.2K)</i>
Travel & Subsistence	21,099	5,950	4,250	6,000	6,000	50	0.8%	6,000
Communications & Utilities	968	1,255	944	1,274	1,274	19	1.5%	1,274
Maintenance & Repairs	7,368	11,749	8,924	9,437	9,437	(2,312)	-19.7%	9,437
								<i>Decrease of interdepartmental charges on maintenance vehicles (\$2K) due to replacement of high maintenance vehicle</i>
Professional Services	376	2,560	2,575	2,600	2,600	40	1.6%	2,600
Other Contracted Services	552	1,300	395	503	503	(797)	-61.3%	503
								<i>Decrease to reflect projected advertising costs</i>
Hurricane Relief	4,736	0	0	0	0	0	-	0
Rentals	2,188	2,600	600	600	600	(2,000)	-76.9%	600
								<i>Decrease to reflect projected rental costs</i>
Insurance & Bonding	2,339	2,337	2,151	2,151	2,151	(186)	-8.0%	2,151
Total Operating Exps.	56,537	56,144	47,217	32,428	32,428	(23,716)	-42.2%	32,428
Capital Outlay								
Vehicles	0	23,250	23,250	0	0	(23,250)	-100.0%	0
								<i>Decrease to reflect vehicle purchase in FY07</i>
Total Capital Outlay	0	23,250	23,250	0	0	(23,250)	-100.0%	0
Interfund Transfers	26,806	0	0	0	0	0	-	0
Total Expenditures	268,109	362,301	353,373	315,789	315,789	(46,512)	-12.8%	315,789
Total Revenues	80,799	10,500	18,593	10,500	10,500	0	-	10,500
Net County Cost	187,311	351,801	334,780	305,289	305,289	(46,512)	-13.2%	305,289

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	

FY2008 MAJOR OUTCOMES

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

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	323,513	330,305	282,085	284,018	284,018	(46,287)	-14.0%	284,018
Operating	103,944	143,864	95,819	98,230	98,230	(45,634)	-31.7%	98,230
Capital	0	44,207	44,207	32,000	32,000	(12,207)	-27.6%	32,000
Other	733,795	440,113	439,113	498,100	535,473	95,360	21.7%	535,473
Total	1,161,252	958,489	861,224	912,348	949,721	(8,768)	-0.9%	949,721
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	10,800	10,800	10,800	10,800	10,800	0	-	10,800
Total	10,800	10,800	10,800	10,800	10,800	0	-	10,800
Net County Cost	1,150,452	947,689	850,424	901,548	938,921	(8,768)	-0.9%	938,921
<i>Positions</i>								
Full-time Equivalency	6.0	5.0	5.0	5.0	5.0	-	-	5.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Decrease in personnel expense in FY07 is due to Administrative Asst I position being reclassified and reallocated to Homeland Security. Operating expense reduction is attributable to abandonment of VFD study to define "adequate fire service" (\$35K) and a decrease in the projected cost of operating supplies. Capital outlay includes funds for the purchase of an extraction tool. Other expense reflects an increase of \$95K for additional VFD funding.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	229,282	235,434	195,670	196,414	196,414	(39,020)	-16.6%	196,414
								<i>Decrease due to Administrative Asst I position being reclassified and moved to Homeland Sec effective 8/19/06 (\$37K) and due to vacated Asst Fire Marshal I position being rehired with an Asst Fire Marshal I Trainee (\$2K)</i>
Employee Benefits	94,231	94,871	86,415	87,604	87,604	(7,267)	-7.7%	87,604
								<i>Decrease in wage related benefits (\$8K) and increase in health & dental benefits of (\$1K)</i>
Total Personal Services	323,513	330,305	282,085	284,018	284,018	(46,287)	-14.0%	284,018
Operating Expenditures								
Operating Supplies	61,679	32,710	32,205	26,803	26,803	(5,907)	-18.1%	26,803
								<i>Decrease due to one time contribution towards a "Firefighter Memorial" (\$2.5K), office supplies (\$2K) and tools and equipment (\$1.2K)</i>
Travel & Subsistence	3,850	7,750	5,250	7,932	7,932	182	2.3%	7,932
Communications & Utilities	3,651	4,475	4,425	4,496	4,496	21	0.5%	4,496
Maintenance & Repairs	22,566	50,300	47,370	52,429	52,429	2,129	4.2%	52,429
								<i>Increase due to an additional (\$1K) to cover service on air compressor and air test and approved inflationary factor (\$1.1K)</i>
Professional Services	76	35,417	417	417	417	(35,000)	-98.8%	417
								<i>Decrease due to abandonment of VFD study to define "adequate fire service" (\$35K)</i>
Other Contracted Services	286	635	675	676	676	41	6.5%	676
Rentals	333	915	315	315	315	(600)	-65.6%	315
								<i>Decrease to reflect projected rental costs</i>
Insurance & Bonding	11,504	11,662	5,162	5,162	5,162	(6,500)	-55.7%	5,162
								<i>Decrease in property and casualty insurance based on current allocation (\$6.5K)</i>
Total Operating Exps.	103,944	143,864	95,819	98,230	98,230	(45,634)	-31.7%	98,230
Capital Outlay								
Other Equipment	0	44,207	44,207	32,000	32,000	(12,207)	-27.6%	32,000
								<i>Purchase of Hurst extraction tool (\$32K)</i>
Total Capital Outlay	0	44,207	44,207	32,000	32,000	(12,207)	-27.6%	32,000
Contracts, Grants, Sub.	733,795	440,113	439,113	498,100	535,473	95,360	21.7%	535,473
								<i>Increase in funding requests by VFDs - station subsidies @ \$343K and \$192K for fiscally distressed fee based VFDs</i>
Total Expenditures	1,161,252	958,489	861,224	912,348	949,721	(8,768)	-0.9%	949,721
Total Revenues	10,800	10,800	10,800	10,800	10,800	0	-	10,800
Net County Cost	1,150,452	947,689	850,424	901,548	938,921	(8,768)	-0.9%	938,921

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	1,359,827	1,425,087	1,401,820	1,422,935	1,422,935	(2,152)	-0.2%	1,422,935
Employee Benefits	486,216	529,293	516,541	518,677	518,677	(10,616)	-2.0%	518,677
				<i>Decrease due to FY07 compensation adjustments (\$2.2K)</i>				
				<i>Decrease due to lower FY08 health benefit costs (\$7.3K) and benefits for FY07 compensation adjustments (\$3.3K)</i>				
Total Personal Services	1,846,043	1,954,380	1,918,361	1,941,612	1,941,612	(12,768)	-0.7%	1,941,612
Operating Expenditures								
Operating Supplies	13,558	24,350	24,800	19,560	19,560	(4,790)	-19.7%	19,560
Travel & Subsistence	2,151	5,000	6,330	7,960	7,960	2,960	59.2%	7,960
				<i>Decrease due to computers replaced in FY07 (\$5K)</i>				
Communications & Utilities	14,652	16,900	18,000	17,200	17,200	300	1.8%	17,200
				<i>Increase due to State mandated continuing education expenses (\$3K)</i>				
Maintenance & Repairs	104,734	135,795	126,891	132,278	132,278	(3,517)	-2.6%	132,278
				<i>Decrease due to reduction in facility occupancy charges (\$4.2K)</i>				
Professional Services	3,558	59,922	46,200	22,633	22,633	(37,289)	-62.2%	22,633
				<i>Decrease due to cost of service study completed in FY07 (\$40K)</i>				
Other Contracted Services	1,220	1,240	2,400	1,800	1,800	560	45.2%	1,800
Rentals	1,632	1,730	1,632	1,632	1,632	(98)	-5.7%	1,632
Insurance & Bonding	18,704	18,528	19,632	19,632	19,632	1,104	6.0%	19,632
				<i>Increase in property and casualty insurance based on current allocation (\$1.1K)</i>				
Total Operating Exps.	160,210	263,465	245,885	222,695	222,695	(40,770)	-15.5%	222,695
Capital Outlay								
Vehicles	25,744	48,220	48,230	40,000	40,000	(8,220)	-17.0%	0
				<i>Three replacement pickup trucks</i>				
Total Capital Outlay	25,744	48,220	48,230	40,000	40,000	(8,220)	-17.0%	0
Contingency	0	(50,000)	0	0	0	50,000	-100.0%	0
Debt Service	63,388	62,095	62,006	80,127	80,127	18,032	29.0%	80,127
				<i>Increase attributable to scheduled 'step up' in principal amortization</i>				
Total Expenditures	2,095,384	2,278,160	2,274,482	2,284,434	2,284,434	6,274	0.3%	2,244,434
Total Revenues	7,735,610	6,781,000	7,060,822	6,037,521	6,037,521	(743,479)	-11.0%	6,037,521
				<i>Decrease due to 15% reduction in residential inspection permits (\$818.9K) net of an anticipated increase in commercial inspection permits based on current year estimates (\$75K)</i>				
Net County Cost	(5,640,225)	(4,502,840)	(4,786,340)	(3,753,087)	(3,753,087)	749,753	-16.7%	(3,793,087)

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.				
Medical Examiner									
<i>Contracts, Grants, Sub.</i>	40,700	40,000	64,400	64,400	64,400	24,400	61.0%	64,400	
<i>Revenues</i>	0	0	0	0	0	0	-	0	
Net County Cost	40,700	40,000	64,400	64,400	64,400	24,400	61.0%	64,400	
Emergency Medical Srv									
<i>Contracts, Grants, Sub.</i>	3,714,869	4,190,192	4,190,192	3,888,756	3,888,756	(301,436)	-7.2%	3,888,756	
<i>Contingency</i>	0	(582,121)	(582,121)	(332,454)	(332,454)	249,667	-42.9%	(332,454)	
				<i>EMS's use of fund balance for the purchase of annual operating capital</i>					
<i>Revenues</i>	98,068	0	0	0	0	0	-	0	
Net County Cost	3,616,801	3,608,071	3,608,071	3,556,302	3,556,302	(51,769)	-1.4%	3,556,302	
Juvenile Detention									
<i>Maintenance & Repairs</i>	0	13,899	13,899	17,871	17,871	3,972	28.6%	17,871	
				<i>Increase due to increase in facility occupancy charges (\$4K)</i>					
<i>Contracts, Grants, Sub.</i>	95,088	110,000	183,000	183,000	183,000	73,000	66.4%	183,000	
				<i>Increased juveniles (primary residency in Union) assigned to State detention facilities</i>					
<i>Revenues</i>	0	0	0	0	0	0	-	0	
Net County Cost	95,088	123,899	196,899	200,871	200,871	76,972	62.1%	200,871	
American Red Cross									
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	10,000	5,000	0	-	5,000	
<i>Revenues</i>	0	0	0	0	0	0	-	0	
Net County Cost	5,000	5,000	5,000	10,000	5,000	0	-	5,000	
Total Expenditures	3,855,657	3,776,970	3,874,370	3,831,573	3,826,573	49,603	1.3%	3,826,573	
Total Revenues	98,068	0	0	0	0	0	-	0	
Net County Cost	3,757,589	3,776,970	3,874,370	3,831,573	3,826,573	49,603	1.3%	3,826,573	

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 Property		

FY2008 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 Planning's activities to implement the Adequate Public Facilities Ordinance for public schools.

Manage and coordinate Planning's activities to assist in implementing the Real Estate Development Integration Project.

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, address/road naming and general inquiries regarding growth and development.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		% INC./		
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	306,895	380,576	338,938	390,428	390,428	9,852	2.6%	390,428
Operating	90,041	348,932	312,184	351,510	226,510	(122,422)	-35.1%	226,510
Capital	0	0	0	0	0	0	-	0
Other	131,875	8,965	8,665	8,930	8,930	(35)	-0.4%	8,930
Total	528,811	738,473	659,787	750,868	625,868	(112,605)	-15.2%	625,868
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	15,511	15,000	7,050	8,000	8,000	(7,000)	-46.7%	8,000
Total	15,511	15,000	7,050	8,000	8,000	(7,000)	-46.7%	8,000
Net County Cost	513,300	723,473	652,737	742,868	617,868	(105,605)	-14.6%	617,868
<i>Positions</i>								
Full-time Equivalency	4.0	5.0	5.0	5.0	5.0	-	-	5.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is mainly due to higher FY08 health benefit costs (\$5.3K) and FY07 compensation adjustments (\$4.6K). The decrease in operating expense is due primarily to the completion of the Land Use Plan in FY07 (\$242K) net of increase for Land Use Ordinance (\$125K). The decline in revenue is due to the GIS CD packs charges being reallocated to the Information Technology department, GIS division (\$7K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	220,494	277,551	243,371	282,126	282,126	4,575	1.6%	282,126
Employee Benefits	86,401	103,025	95,567	108,302	108,302	5,277	5.1%	108,302
				<i>Increase due to FY07 compensation adjustments (\$4.6K)</i>				
				<i>Increase due to higher FY08 health benefit costs (\$5.3K)</i>				
Total Personal Services	306,895	380,576	338,938	390,428	390,428	9,852	2.6%	390,428
Operating Expenditures								
Operating Supplies	6,764	22,137	10,184	19,864	19,864	(2,273)	-10.3%	19,864
Travel & Subsistence	2,421	7,850	2,427	7,850	7,850	0	-	7,850
				<i>Decrease due to FY07 budget for signage (\$2.5K)</i>				
Communications & Utilities	1,975	5,650	5,650	6,685	6,685	1,035	18.3%	6,685
				<i>Increase for wireless card for director's laptop computer (\$.8K)</i>				
Maintenance & Repairs	416	14,701	14,201	15,003	15,003	302	2.1%	15,003
Professional Services	71,264	290,204	269,682	291,817	166,817	(123,387)	-42.5%	166,817
				<i>FY08 amount includes funds for the first phase of the Land Use Ordinance (\$125K), legal services (\$11K) and \$30K for updates and revisions to the Adequate Public Facilities Ordinance</i>				
Other Contracted Services	2,731	4,300	7,565	6,900	6,900	2,600	60.5%	6,900
				<i>Increase for public hearing advertisements (\$2.4K)</i>				
Rentals	2,438	2,060	684	1,600	1,600	(460)	-22.3%	1,600
Insurance & Bonding	2,032	2,030	1,791	1,791	1,791	(239)	-11.8%	1,791
Total Operating Exps.	90,041	348,932	312,184	351,510	226,510	(122,422)	-35.1%	226,510
Contracts, Grants, Sub.	8,571	8,965	8,665	8,930	8,930	(35)	-0.4%	8,930
Interfund Transfers	123,304	0	0	0	0	0	-	0
Total Expenditures	528,811	738,473	659,787	750,868	625,868	(112,605)	-15.2%	625,868
Total Revenues	15,511	15,000	7,050	8,000	8,000	(7,000)	-46.7%	8,000
				<i>Decrease due to GIS CD pack fees reallocated to the Information Technology department, GIS division (\$7K)</i>				
Net County Cost	513,300	723,473	652,737	742,868	617,868	(105,605)	-14.6%	617,868

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

FY2008 MAJOR OUTCOMES

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

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	4,943	5,488	5,488	5,685	5,685	197	3.6%	5,685
Operating	2,453	5,048	15,907	3,700	3,700	(1,348)	-26.7%	3,700
Capital	0	0	5,206	0	0	0	-	0
Other	275,393	671,629	577,330	850,705	466,204	(205,425)	-30.6%	699,204
Total	282,789	682,165	603,931	860,090	475,589	(206,576)	-30.3%	708,589
<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	282,789	682,165	603,931	860,090	475,589	(206,576)	-30.3%	708,589
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Fiscal year 2008 expenses include the economic development, non-profit contract with Union County Partnership for Progress (UCPP) (\$254K) and economic development incentive contracts (\$212K) in which the County is contractually obligated should the recipient meet the contract's terms and conditions in connection with investment and job creation . Operating expenses include \$1200 for advertising for incentive grant public hearings and \$2500 for dues and memberships. Personnel expenses are related to retiree benefits only.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Employee Benefits	4,943	5,488	5,488	5,685	5,685	197	3.6%	5,685
						<i>Retiree health benefits</i>		
Total Personal Services	4,943	5,488	5,488	5,685	5,685	197	3.6%	5,685
Operating Expenditures								
Operating Supplies	0	0	0	0	0	0	-	0
Communications & Utilities	0	0	3,600	0	0	0	-	0
Professional Services	519	2,548	10,572	0	0	(2,548)	-100.0%	0
						<i>Decrease in professional services due to contract for feasibility study in FY07 (\$6.3K) and moving expenses in FY07</i>		
Other Contracted Services	1,934	2,500	1,735	3,700	3,700	1,200	48.0%	3,700
						<i>Increase in advertising expense for incentive grant public hearings</i>		
Total Operating Exps.	2,453	5,048	15,907	3,700	3,700	(1,348)	-26.7%	3,700
Capital Outlay								
Office Furniture & Equipment	0	0	5,206	0	0	0	-	0
Total Capital Outlay	0	0	5,206	0	0	0	-	0
Contracts, Grants, Sub.	275,393	671,629	577,330	850,705	466,204	(205,425)	-30.6%	699,204
						<i>UCPP @ \$254K and incentive grants @ \$212K</i>		
						<i>Adopted amount includes UCPP @ \$254K + \$233K and incentive grants @ \$212K</i>		
Total Expenditures	282,789	682,165	603,931	860,090	475,589	(206,576)	-30.3%	708,589
Total Revenue	0	0	0	0	0	0	-	0
Net County Cost	282,789	682,165	603,931	860,090	475,589	(206,576)	-30.3%	708,589

COOPERATIVE EXTENSION

10-495XX

MISSION STATEMENT

North Carolina Cooperative Extension is an educational partnership helping people put research based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

AGENCY PROGRAMS

North Carolina Ag-Costshare Program	Natural Resource Information	Conservation Planning
Conservation Practice Installation	Natural Resource Inventory and Evaluation	Conservation Education
Envirothon Program	Agriculture Services and Conference Center	

FY2008 MAJOR OUTCOMES

Protect the environment and natural resources.

Empower youth and families to lead healthier lives and become community leaders.

Strengthen the economy through profitable, sustainable and safe food, forest and green industry systems.

Plan and implement an 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.

Network with other county agencies to develop a strategy for reacting to animal disease or contamination of the food supply.

Plan and implement an educational program aimed at improving the health and well being of the county's families.

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

Manage and operate the Union County Agriculture Services and Conference Center.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	47,179	128,196	126,094	188,487	148,880	20,684	16.1%	148,880
Operating	135,853	368,392	383,910	464,813	440,531	72,139	19.6%	440,531
Capital	0	0	0	229,163	4,163	4,163	-	4,163
Other	1,108,955	488,467	496,535	568,122	568,122	79,655	16.3%	568,122
Total	1,291,987	985,055	1,006,539	1,450,585	1,161,696	176,641	17.9%	1,161,696
<i>Revenues</i>								
State/Federal	0	30,000	30,000	30,000	30,000	0	-	30,000
Other	70,860	61,555	110,500	108,279	108,279	46,724	75.9%	108,279
Total	70,860	91,555	140,500	138,279	138,279	46,724	51.0%	138,279
Net County Cost	1,221,127	893,500	866,039	1,312,306	1,023,417	129,917	14.5%	1,023,417
<i>Positions</i>								
Full-time Equivalency	12.0	12.0	12.0	13.0	12.0	-	-	12.0
Part-time Equivalency	-	-	-	0.5	0.5	0.5	-	0.5

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to position turnover in FY07 and an additional FY08 0.5 FTE at the Agriculture Services and Conference Center to provide event planning and scheduling support. Operating expense increase is due to fee-based activities (\$30K), banquet area cleaning, set-up and take-down (\$9K - offset by rental charges) and \$21K for higher level of Conference Center property management. The balance of the increase (\$10K) in operating expense supports the Cooperative Extension programs. Other expense increase reflects a scheduled 'step up' in principal debt service and payments to NC State for the CES.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
EXPENDITURES								
Personal Services								
Salaries & Wages	32,576	89,898	88,733	136,117	107,058	17,160	19.1%	107,058
				<i>Increase due to additional 0.5 FTE to support scheduling and planning activities at the Conference Center and higher compensation associated with 4-H Program Assistant hiring</i>				
Employee Benefits	14,604	38,298	37,361	52,370	41,822	3,524	9.2%	41,822
Total Personal Services	47,179	128,196	126,094	188,487	148,880	20,684	16.1%	148,880
Operating Expenditures								
Operating Supplies	85,634	40,138	40,284	68,492	60,842	20,704	51.6%	60,842
				<i>Increase is due to office supplies of \$7.7K, \$10K in food and provisions in fee bases accounts, books and periodicals increase \$1.5K</i>				
Travel & Subsistence	10,192	17,095	21,857	32,349	24,767	7,672	44.9%	24,767
				<i>Increase is due to education expense for 4H Camp</i>				
Communications & Utilities	17,712	12,700	16,535	19,704	19,704	7,004	55.1%	19,704
				<i>Increase due to phone charges for Ag Center in FY 07 (\$5.1K), Road Runner services for the Banquet Hall (\$900), postage increase for 4H (\$490) and administration (\$500)</i>				
Maintenance & Repairs	4,773	279,339	286,033	314,821	314,321	34,982	12.5%	314,321
				<i>Increase due to facility occupancy allocations (\$24.9K), increase in Conference Center event cleaning service to set up and clean up (offset by rental income charges) and Urban Forester position's vehicle maintenance and gas (\$3K)</i>				
Professional Services	2,035	2,030	2,075	3,825	2,325	295	14.5%	2,325
Other Contracted Services	9,481	9,366	8,800	16,746	9,696	330	3.5%	9,696
Rentals	3,199	4,900	400	950	950	(3,950)	-80.6%	950
				<i>Decrease due to rental of copiers</i>				
Insurance & Bonding	2,826	2,824	7,926	7,926	7,926	5,102	180.7%	7,926
				<i>Increase is based on property and casualty insurance current allocations</i>				
Total Operating Exps.	135,853	368,392	383,910	464,813	440,531	72,139	19.6%	440,531
Capital Outlay								
Office Furniture & Equip.	0	0	0	5,000	0	0	-	0
Land & Improvements	0	0	0	220,000	0	0	-	0
Building & Improvements	0	0	0	4,163	4,163	4,163	-	4,163
				<i>Increase due to assembly cost of greenhouse that was donated</i>				
Total Capital Outlay	0	0	0	229,163	4,163	4,163	-	4,163
Contracts, Grants, Sub.	215,331	243,152	251,570	251,570	251,570	8,418	3.5%	251,570
				<i>Increase due to payroll allocation for State employees based on their salaries, wages, and benefit cost</i>				
Debt Service	250,424	245,315	244,965	316,552	316,552	71,237	29.0%	316,552
				<i>Increase attributable to scheduled 'step up' in principal amortization</i>				
Interfund Transfers	643,200	0	0	0	0	0	-	0
Total Expenditures	1,291,987	985,055	1,006,539	1,450,585	1,161,696	176,641	17.9%	1,161,696
Total Revenues	70,860	91,555	140,500	138,279	138,279	46,724	51.0%	138,279
				<i>Revenues increased based on Ag Conference Center rent</i>				
Net County Cost	1,221,127	893,500	866,039	1,312,306	1,023,417	129,917	14.5%	1,023,417

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		

FY2008 MAJOR OUTCOMES

- Provide natural resources 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 education 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.
- Develop conservation plans for reducing soil erosion on 6,000 acres of cropland.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	70,196	110,268	64,901	119,358	119,358	9,090	8.2%	65,958
Operating	5,794	7,712	4,079	7,856	7,856	144	1.9%	7,856
Capital	0	0	0	0	0	0	-	0
Other	0	(57,715)	0	0	0	57,715	-100.0%	0
Total	75,990	60,265	68,980	127,214	127,214	66,949	111.1%	73,814
<i>Revenues</i>								
State/Federal	20,043	19,200	26,245	26,245	26,245	7,045	36.7%	26,245
Other	0	0	0	0	0	0	-	0
Total	20,043	19,200	26,245	26,245	26,245	7,045	36.7%	26,245
Net County Cost	55,947	41,065	42,735	100,969	100,969	59,904	145.9%	47,569

Positions

Full-time Equivalency	2.0	2.0	2.0	2.0	2.0	-	-	1.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenditures is due to an authorized but unfunded position in FY07, which is recommended for funding in FY08. The minor increase in operating expense is due to the purchase of a new laptop computer for FY08, net of a decrease in maintenance and repairs due lower garage and property and casualty allocations. The other category in FY07 reflects the unfunded costs of the FTE.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
<i>Personal Services</i>								
Salaries & Wages	46,222	82,375	44,517	83,401	83,401	1,026	1.2%	44,595
Employee Benefits	23,974	27,893	20,384	35,957	35,957	8,064	28.9%	21,363
								<i>Adopted amount includes funds for 1 FTE</i>
								<i>Benefits for FY07 include 1 funded FTE, unfunded FY07 FTE recommended for funding in FY08</i>
								<i>--- Adopted amount includes benefits for 1 FTE</i>
Total Personal Services	70,196	110,268	64,901	119,358	119,358	9,090	8.2%	65,958
<i>Operating Expenditures</i>								
Operating Supplies	781	975	909	2,500	2,500	1,525	156.4%	2,500
Travel & Subsistence	491	1,450	449	1,450	1,450	0	-	1,450
								<i>Purchase of laptop</i>
Communications & Utilities	253	300	300	314	314	14	4.7%	314
Maintenance & Repairs	505	1,010	252	637	637	(373)	-36.9%	637
								<i>Decrease due to garage billing allocations</i>
Other Contracted Services	1,927	1,975	1,189	1,975	1,975	0	-	1,975
Insurance & Bonding	1,838	2,002	980	980	980	(1,022)	-51.0%	980
								<i>Decrease due to allocation of property and casualty insurance premiums</i>
Total Operating Exps.	5,794	7,712	4,079	7,856	7,856	144	1.9%	7,856
Contingency	0	(57,715)	0	0	0	57,715	-100.0%	0
								<i>Contingency for FY 07 due to vacant position</i>
Total Expenditures	75,990	60,265	68,980	127,214	127,214	66,949	111.1%	73,814
Total Revenues	20,043	19,200	26,245	26,245	26,245	7,045	36.7%	26,245
								<i>Revenue increase is based on the county allocations from the State of NC</i>
Net County Cost	55,947	41,065	42,735	100,969	100,969	59,904	145.9%	47,569

MISSION STATEMENT

AGENCY PROGRAMS

- Forest Management
- Community Development
- New Ventures Business Development

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% 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	245,918	53,607	53,607	55,115	55,115	1,508	2.8%	65,115
Total	245,918	53,607	53,607	55,115	55,115	1,508	2.8%	65,115
<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	245,918	53,607	53,607	55,115	55,115	1,508	2.8%	65,115
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Increase in Forest Management is due to local share of FY08 additional funding.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Forest Management</u>								
Contracts, Grants, Sub.	45,918	53,607	53,607	55,115	55,115	1,508	2.8%	55,115
				<i>Increase due to local share of FY08 additional funding</i>				
Revenues	0	0	0	0	0	0	-	0
Net County Costs	0	0	0	0	0	0	-	0
<u>Community Development</u>								
Interfund Transfers	200,000	0	0	0	0	0	-	0
Revenues	0	0	0	0	0	0	-	0
Net County Costs	200,000	0	0	0	0	0	-	0
<u>New Ventures Business Development</u>								
Contracts, Grants, Sub.	0	0	0	0	0	0	-	10,000
Revenues	0	0	0	0	0	0	-	0
Net County Costs	0	0	0	0	0	0	-	10,000
Total Expenditures	245,918	53,607	53,607	55,115	55,115	1,508	2.8%	65,115
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	245,918	53,607	53,607	55,115	55,115	1,508	2.8%	65,115

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

FY2008 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 Low Pressure Pipe Maintenance and Monitoring Program with the NC Division of Environmental Health, and reduce backlog of inspections. Adopt/implement new Environmental Health well inspection and permitting regulations. Investigate and take appropriate corrective action related to incidents of food-borne disease outbreaks.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	4,978,717	5,919,404	5,721,895	6,424,309	6,374,307	454,903	7.7%	6,374,307
Operating	1,309,692	1,647,573	1,647,786	1,525,135	1,486,314	(161,259)	-9.8%	1,486,314
Capital	37,353	51,540	47,628	27,500	27,500	(24,040)	-46.6%	27,500
Other	2,346	9,772	2,296	2,967	2,967	(6,805)	-69.6%	2,967
Total	6,328,108	7,628,289	7,419,605	7,979,911	7,891,088	262,799	3.4%	7,891,088
<i>Revenues</i>								
State/Federal	1,253,659	1,529,156	1,528,733	1,429,503	1,429,503	(99,653)	-6.5%	1,429,503
Other	2,426,044	2,488,343	2,317,551	2,702,695	2,702,695	214,352	8.6%	2,702,695
Total	3,679,703	4,017,499	3,846,284	4,132,198	4,132,198	114,699	2.9%	4,132,198
Net County Cost	2,648,405	3,610,790	3,573,321	3,847,713	3,758,890	148,100	4.1%	3,758,890
<i>Positions</i>								
Full-time Equivalency	94.8	97.1	100.5	105.2	104.2	7.1	7.3%	104.2
Part-time Equivalency	2.7	2.7	2.1	2.1	2.1	(0.6)	-22.2%	2.1

BUDGET HIGHLIGHTS

The increase in personnel services is due to an Environmental Health (EH) Specialist (\$53.4K), a Dental Assistant and a Hygienist (\$77.4K), increasing RPT to FT positions in EH (\$29.7K) and other programs (\$41.2K), annualized impact of positions added in FY07 in dental program (\$29.6K) and other programs (\$52.6K), FY07 compensation adjustments (\$92.8K), pay increases (\$52.6K), reclassifications (\$38.8K) and higher FY08 health benefit costs (\$71K) net of position turnover affect resulting in reduced compensation (\$43.3K) and lower PT help (\$40.9K). The decrease in operating expense is mainly due to reduced facility occupancy costs (\$87.8K); professional/medical services for dental clinic (\$36.1K), Susan G Komen program (\$28K) and EH (\$15.2K) and lowered medical/office supplies/tools for EH (\$14.4K) and other programs (\$43.1K) net of increases for State required EH permit program (\$29K) and professional/medical service increase in various programs (\$20.9K). Capital includes vehicle for EH Specialist (\$15.5K), EH GPS unit (\$6K) and Community Health Assessment scanner (\$6K). Federal/State revenue declines are due mainly to EH (\$22.7K), dental clinic (\$33.3K) and Family Planning programs (\$43.6K). The increase in other revenue is mainly due to EH permits (\$244.4K), dental clinic charges/reimb. (\$49.6K) net of declines in misc. other programs (\$79.6K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	3,703,198	4,423,568	4,259,584	4,744,113	4,708,113	284,545	6.4%	4,708,113
	<i>Increase due to additional positions (\$38.8K, EH Specialist; \$27.2K Dental Assistant and \$26K, Dental Hygienist), increase RPT to FT positions (\$19.1K, EH Program Specialist; \$12.4K WIC Nutritionist I and \$10.5K, PA II), annualized impact of positions approved in FY07 (\$63.9K), FY07 compensation adjustments (\$84.5K), pay increases (\$43.9K), and reclassifications (\$32.4K) net of position turnover affect resulting in decreased compensation (\$36.1K) and reduction in PT FTE's (\$38K)</i>							
Employee Benefits	1,275,519	1,495,836	1,462,311	1,680,196	1,666,194	170,358	11.4%	1,666,194
	<i>Increase due to additional positions (\$38.8K), increase RPT to FT positions (\$28.9K), annualized impact of positions approved in FY07 (\$18.3K), FY07 compensation adjustments (\$8.3K), pay increases (\$8.7K), reclassifications (\$6.5K) and higher FY08 health benefit costs (\$71K) net of position turnover affect resulting in decreased compensation (\$7.2K) and reduction in PT FTE's (\$2.9K)</i>							
Total Personal Services	4,978,717	5,919,404	5,721,895	6,424,309	6,374,307	454,903	7.7%	6,374,307
Operating Expenditures								
Operating Supplies	388,857	472,567	483,715	453,880	450,480	(22,087)	-4.7%	450,480
	<i>Decrease in medical supplies (\$30.1K) and office supplies and tools (\$28.8K) net of increases due to the new State required well permit program (\$29K) and miscellaneous expansion supplies (\$12.5K)</i>							
Travel & Subsistence	45,551	62,331	59,123	66,395	65,245	2,914	4.7%	65,245
	<i>Increase due to inflationary factor (\$2.3K) and expansion (\$.6K)</i>							
Communications & Utilities	57,604	58,612	60,296	66,934	66,834	8,222	14.0%	66,834
	<i>Increase due to inflationary factor and current usage for postage (\$2.5K) and telephone (\$5.3K) as well as an expansion request (\$.4K)</i>							
Maintenance & Repairs	172,535	324,693	316,856	240,639	240,639	(84,054)	-25.9%	240,639
	<i>Decrease in facility occupancy costs (\$87.8K), equipment maintenance (\$2.9K), vehicle maintenance (\$2.1K) net of increases in software maintenance (\$3.5K) and fuel expense (\$5.2K)</i>							
Professional Services	430,822	498,297	503,558	472,696	439,925	(58,372)	-11.7%	439,925
	<i>Decrease in professional/medical services for dental clinic (\$36.1K), Environmental Health (\$15.2) and Susan G Komen programs (\$28K) net of professional/medical service increases for Healthy Carolinians (\$4.3K), Communicable Disease (\$3.3K), Maternal Health (\$7.5K) and miscellaneous other programs (\$5.8K)</i>							
Other Contracted Services	32,474	39,893	36,299	42,202	41,802	1,909	4.8%	41,802
Transportation	728	310	155	600	600	290	93.5%	600
Public Assistance	9,165	17,005	21,693	15,742	14,742	(2,263)	-13.3%	14,742
Rentals	122,337	124,984	114,507	114,463	114,463	(10,521)	-8.4%	114,463
	<i>Decrease due to reduction in equipment rental</i>							
Insurance & Bonding	49,619	48,881	51,584	51,584	51,584	2,703	5.5%	51,584
	<i>Increase due to allocation of property and casualty insurance premiums</i>							
Total Operating Exps.	1,309,692	1,647,573	1,647,786	1,525,135	1,486,314	(161,259)	-9.8%	1,486,314
Capital Outlay								
Office Furniture & Equip.	0	0	0	12,000	12,000	12,000	-	12,000
	<i>Environmental Health GPS unit (\$6K) and Community Health Assessment scanner for survey/data analysis (\$6K)</i>							
Vehicles	26,362	11,800	13,091	15,500	15,500	3,700	31.4%	15,500
	<i>Vehicle for additional Environmental Health Specialist position</i>							
Other Equipment	0	10,600	5,397	0	0	(10,600)	-100.0%	0
Building & Improvements	10,991	29,140	29,140	0	0	(29,140)	-100.0%	0
Total Capital Outlay	37,353	51,540	47,628	27,500	27,500	(24,040)	-46.6%	27,500
Contingency	0	7,472	0	0	0	(7,472)	-100.0%	0
Debt Service	2,346	2,300	2,296	2,967	2,967	667	29.0%	2,967
Total Expenditures	6,328,108	7,628,289	7,419,605	7,979,911	7,891,088	262,799	3.4%	7,891,088
Total Revenues	3,679,703	4,017,499	3,846,284	4,132,198	4,132,198	114,699	2.9%	4,132,198
Net County Cost	2,648,405	3,610,790	3,573,321	3,847,713	3,758,890	148,100	4.1%	3,758,890

SOCIAL SERVICES

10-5531XX

MISSION STATEMENT

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

AGENCY PROGRAMS	Fraud Prevention	Family Treatment Services	Long Term Care Placement
Administration	Christmas Bureau	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/Interpreting Services
In Home Aide Services	Aid to the Blind	Community Alternative Programs	Donations/Volunteer Services
Child Care Block Grant	Adult Day Care	LINKS Independent Living	Pregnancy Prevention Services
Adoption Assistance	General Assistance	Share the Warmth/Project Share	Community Referrals for Services
Adolescent Parenting	Food Stamps	NC Health Choice	Protective Services for Adults/Children

FY2008 MAJOR OUTCOMES

- 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.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	9,063,266	10,105,248	10,016,790	10,473,230	10,451,480	346,232	3.4%	10,451,480
Operating	9,449,724	11,296,431	11,125,024	11,319,931	11,319,931	23,500	0.2%	11,319,931
Capital	58,160	0	0	20,700	0	0	-	0
Other	5,925,933	5,584,304	6,132,583	6,516,720	6,516,720	932,416	16.7%	6,516,720
Total	24,497,083	26,985,983	27,274,397	28,330,581	28,288,131	1,302,148	4.8%	28,288,131
<i>Revenues</i>								
State/Federal	12,328,201	13,575,511	13,257,957	13,878,246	13,868,765	293,254	2.2%	13,868,765
Other	504,900	675,783	524,808	577,780	577,780	(98,003)	-14.5%	577,780
Total	12,833,101	14,251,294	13,782,765	14,456,026	14,446,545	195,251	1.4%	14,446,545
Net County Cost	11,663,982	12,734,689	13,491,632	13,874,555	13,841,586	1,106,897	8.7%	13,841,586
<i>Positions</i>								
Full-time Equivalency	187.3	193.3	193.3	195.3	194.8	1.5	0.8%	194.8
Part-time Equivalency	6.8	6.3	6.3	6.1	6.1	(0.2)	-3.2%	6.1

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to an additional 2.3 positions (\$107.4K); higher FY08 health benefit costs (\$161.4K); FY07 compensation adjustments, reclassifications and pay increases (\$144.1K) and additional PT help (\$23.7K) net of position turn over affect (\$50.3K), elimination of position (\$28.4K) and unemployment claims in FY07 (\$10.4K). The increase in operating expense is mainly due to records management professional services (\$76.6K), fraud investigation services (\$44.4K), public assistance programs (net \$50K), inflation factor (\$25.6K), office supplies/tools (\$17.6K), vehicle fuel and maintenance (\$14.7K) and phone service (\$10.1K) net of decreases in facility occupancy costs (\$161.2K) and building, equipment and software maintenance (\$27.7K) and rent (\$25.6K). The increase in other expenses is primarily due to the Medicaid program (\$950K) net of a reduction in the Special Assistance to Adults program (\$24K). The increase in State/federal revenue is attributable to the Child Care Grant (\$219.9K), administration program resources (net \$123.9K) and miscellaneous other program resources (\$50.1K) net of a reduction in Energy Assistance CIP program (\$100.7K). The decline in other revenue is due to a decline in State reimbursements for transportation (\$129K) and the donations program (\$46.9K) net of increases in State reimbursements for the CAP program (\$35.1K) and miscellaneous other program resources (net \$38.6K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
EXPENDITURES								
Personal Services								
Salaries & Wages	6,534,043	7,240,653	7,196,106	7,416,447	7,404,014	163,361	2.3%	7,404,014
	<i>Increase due to additional positions (\$44.3K, Social Worker and \$12.4K, Processing Assist IV, .5), increase RPT to FT position (\$20.7K, Foreign Language Interpreter, .8), FY07 compensation adjustments (\$73.3K), reclassifications (\$40.1K), pay increases (\$16.7K) and additional part-time based on current usage (\$22.5K) net of position turnover affect resulting in decreased compensation (\$42K), elimination of position (\$23.7K) and reduction in overtime (\$1K)</i>							
Employee Benefits	2,529,223	2,864,595	2,820,684	3,056,783	3,047,466	182,871	6.4%	3,047,466
	<i>Increase due to additional FT and RPT positions (\$29.9K), FY07 compensation adjustments (\$2.8K), reclassifications (\$8K), pay increases (\$3.3K), additional part-time based on current usage (\$1.2K), and higher FY08 health benefit costs (\$161.4K) net of position turnover affect resulting in decreased compensation (\$8.4K), elimination of position (\$4.7K), reduction in overtime (\$.2K) and FY07 unemployment compensation (\$10.4K)</i>							
Total Personal Services	9,063,266	10,105,248	10,016,790	10,473,230	10,451,480	346,232	3.4%	10,451,480
Operating Expenditures								
Operating Supplies	221,241	334,344	298,607	355,856	355,856	21,512	6.4%	355,856
	<i>Increase due to inflation (\$6.7K), increase in office supplies/tools (\$17.6K) net of decrease in food/provisions (\$2.7K)</i>							
Travel & Subsistence	123,562	139,856	123,423	143,643	143,643	3,787	2.7%	143,643
	<i>Increase due to 3% inflation</i>							
Communications & Utilities	120,034	122,445	126,122	128,397	128,397	5,952	4.9%	128,397
	<i>Increase in telephone service based on current usage (\$10.1K) and postage cost increase (\$1.8K) net of donation program utility cost decrease in FY08 (\$6K)</i>							
Maintenance & Repairs	284,389	510,478	507,922	336,255	336,255	(174,223)	-34.1%	336,255
	<i>Decrease due to facility occupancy costs (\$161.2K), building/equipment maintenance (\$24K) and software maintenance (\$3.7K) net of higher fuel costs (\$6.9K) and vehicle maintenance (\$7.8)</i>							
Professional Services	1,160,342	1,338,765	1,411,777	1,481,707	1,481,707	142,942	10.7%	1,481,707
	<i>Increase mainly due to inflation (\$13.3K), records management services (\$76.6K), fraud investigation services (\$44.4K) and medical services (\$8.3K)</i>							
Other Contracted Services	5,008	14,224	6,700	12,191	12,191	(2,033)	-14.3%	12,191
	<i>Decrease due to donation program temporary help (\$1.7K) and CAP program dues/memberships (\$.5K)</i>							
Transportation	203,020	227,040	235,540	231,729	231,729	4,689	2.1%	231,729
Public Assistance	6,997,309	8,238,252	8,083,183	8,279,228	8,279,228	40,976	0.5%	8,279,228
	<i>Increase due to Child Care Block Grant program (\$219.9K) and miscellaneous other programs (\$26.5K) net of reductions in Energy Assistance CIP program (\$100.7K) and miscellaneous other programs (\$104.8K)</i>							
Rentals	282,794	320,556	275,767	294,942	294,942	(25,614)	-8.0%	294,942
	<i>Decrease due to reduction in equipment rental</i>							
Insurance & Bonding	52,025	50,471	55,983	55,983	55,983	5,512	10.9%	55,983
	<i>Increase due to allocation of property and casualty insurance premiums</i>							
Total Operating Exps.	9,449,724	11,296,431	11,125,024	11,319,931	11,319,931	23,500	0.2%	11,319,931
Capital Outlay								
Office Furniture & Equip.	13,378	0	0	0	0	0	-	0
Vehicles	25,982	0	0	20,700	0	0	-	0
Buildings & Improvements	18,800	0	0	0	0	0	-	0
Total Capital Outlay	58,160	0	0	20,700	0	0	-	0
Contracts, Grants, Sub.	5,963,399	5,619,304	6,164,583	6,551,720	6,551,720	932,416	16.6%	6,551,720
	<i>Increase in Medicaid program (\$950K) and miscellaneous other programs (\$6K) net of a reduction in Special Assistance to Adults program (\$24K)</i>							
Interdept. Charges	(37,466)	(35,000)	(32,000)	(35,000)	(35,000)	0	-	(35,000)
Total Expenditures	24,497,083	26,985,983	27,274,397	28,330,581	28,288,131	1,302,148	4.8%	28,288,131
Total Revenues	12,833,101	14,251,294	13,782,765	14,456,026	14,446,545	195,251	1.4%	14,446,545
Net County Cost	11,663,982	12,734,689	13,491,632	13,874,555	13,841,586	1,106,897	8.7%	13,841,586

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

NCDOT Community Transportation Program	Home and Community Care Block Grant Programs:
	Congregate Meals
NCDOT Technology/Capital Assistance Program	Home Delivered Meals
	Transportation
Elderly and Disabled Transportation Assistance Programs	
	Supplemental Meals Program
Rural General Public Transportation Program	

FY2008 MAJOR OUTCOMES

TRANSPORTATION

- Apply for, implement and oversee the six grant programs listed above.
- Assure Federal Compliance is maintained for all funding received.
- Provide 65,000+ trips to Union County citizens by June 30, 2008.
- Generate reimbursement of \$500,000+ in grant funding by June 30, 2008.
- Implement Phase 1 of 5-year Community Transportation Improvement Plan.
- Create procedures and begin coordination of out-of-county trips with Anson County under new agreement

NUTRITION

- Continue to explore ideas to increase the interest and attendance in the Congregate Meal Program.
- Participate in 4-County Expo to increase program interest while possibly expanding funding opportunities.
- Expand volunteer pool and provide recognition of the 375+ current volunteers.
- Provide 96,000+ meals (hot & Ensure Plus) to currently identified and new senior citizens through one of three programs by June 30, 2008.
- Implement the "Second Helping" Program in partnership with the Metrolina Food Bank to further food resources of nutrition clients.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	916,309	1,041,080	976,237	966,247	966,247	(74,833)	-7.2%	966,247
Operating	521,310	588,022	580,206	605,149	605,149	17,127	2.9%	605,149
Capital	155,512	179,785	160,417	205,568	205,568	25,783	14.3%	183,068
Other	(294,928)	(332,162)	(321,481)	(316,050)	(316,050)	16,112	-4.9%	(316,050)
Total	1,298,203	1,476,725	1,395,379	1,460,914	1,460,914	(15,811)	-1.1%	1,438,414
<i>Revenues</i>								
State/Federal	689,085	786,724	772,995	729,408	729,408	(57,316)	-7.3%	729,408
Other	137,037	127,178	137,260	131,609	131,609	4,431	3.5%	131,609
Total	826,122	913,902	910,255	861,017	861,017	(52,885)	-5.8%	861,017
Net County Cost	472,081	562,823	485,124	599,897	599,897	37,074	6.6%	577,397
<i>Positions</i>								
Full-time Equivalency	17.2	17.2	18.9	18.9	18.9	1.7	9.9%	18.9
Part-time Equivalency	12.8	12.8	11.2	11.2	11.2	(1.6)	-12.5%	11.2

BUDGET HIGHLIGHTS

The majority of the decrease in personnel expenses reflects a reduction in State EDTAP & RGP funding in FY08 (\$90.8K) with a reduction in transportation hours net of turnover and restructuring (\$28K). Additional expenses for food & provisions at the nutrition sites (\$6.4K), office supplies (\$1.6K), vehicle operations (\$14K), and promotional services for EXPO 2008 are partially offset by a reduction in transportation cost due to the elimination of a nutrition site. Capital outlay includes funds for the scheduled replacement of 6 transportation vans and a passenger vehicle.

TRANSPORTATION AND NUTRITION

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	712,298	816,207	760,128	752,192	752,192	(64,015)	-7.8%	752,192
								<i>Decrease due to reduction in funding in FY08 EDTAP & RGP for part time salaries (\$90.8K) net of an increase due to turn-over and restructuring (\$28K)</i>
Employee Benefits	204,011	224,873	216,109	214,055	214,055	(10,818)	-4.8%	214,055
Total Personal Services	916,309	1,041,080	976,237	966,247	966,247	(74,833)	-7.2%	966,247
Operating Expenditures								
Operating Supplies	226,949	239,813	238,193	248,275	248,275	8,462	3.5%	248,275
								<i>Increase due food & provisions (\$6.4K) and office supplies (\$1.6K)</i>
Travel & Subsistence	1,983	6,213	6,220	6,348	6,348	135	2.2%	6,348
Communications & Utilities	12,204	13,028	13,966	14,077	14,077	1,049	8.1%	14,077
								<i>Increase due to telecommunication expense</i>
Maintenance & Repairs	157,475	201,809	195,002	215,912	215,912	14,103	7.0%	215,912
								<i>Increase attributable to vehicle operations (gas & garage maintenance) (\$14.3K)</i>
Professional Services	7,402	12,065	11,980	8,654	8,654	(3,411)	-28.3%	8,654
								<i>Decrease due to a reduction in support services for Routematch</i>
Other Contracted Services	3,479	5,560	5,497	9,452	9,452	3,892	70.0%	9,452
								<i>Increase due to promoting services for seniors at EXPO 2008 (\$3.4K)</i>
Transportation	69,657	85,000	71,904	75,000	75,000	(10,000)	-11.8%	75,000
								<i>Reduction reflects a decrease in transportation services due to elimination of a nutrition site</i>
Rentals	1,800	2,400	2,400	2,400	2,400	0	-	2,400
Insurance & Bonding	40,361	22,134	35,044	25,031	25,031	2,897	13.1%	25,031
								<i>Increase due to allocation of property and casualty insurance premiums</i>
Total Operating Exps.	521,310	588,022	580,206	605,149	605,149	17,127	2.9%	605,149
Capital Outlay								
Vehicles	155,512	179,785	160,417	205,568	205,568	25,783	14.3%	183,068
								<i>Replacement of 6 vans and 1 passenger vehicle --- Adopted amount includes 6 replacement vans</i>
Total Capital Outlay	155,512	179,785	160,417	205,568	205,568	25,783	14.3%	183,068
Contracts, Grants, Sub.	1,137	14,442	14,390	14,390	14,390	(52)	-0.4%	14,390
Debt Service	648	636	635	819	819	183	28.8%	819
Interdept. Charges	(296,713)	(347,240)	(336,506)	(331,259)	(331,259)	15,981	-4.6%	(331,259)
								<i>Reduction reflects a decrease in transportation services due to elimination of a nutrition site</i>
Total Expenditures	1,298,203	1,476,725	1,395,379	1,460,914	1,460,914	(15,811)	-1.1%	1,438,414
Total Revenues	826,122	913,902	910,255	861,017	861,017	(52,885)	-5.8%	861,017
								<i>Decrease in revenue due to reduction in EDTAP & RGP funding (\$80.8K) and external agency billings (\$10K) partially offset by additional State administrative funding (\$23.5K) and donations/fares (\$14.6K)</i>
Net County Cost	472,081	562,823	485,124	599,897	599,897	37,074	6.6%	577,397

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

FY2008 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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	150,885	158,516	158,516	212,274	162,861	4,345	2.7%	162,861
Operating	52,173	65,973	67,128	70,950	68,513	2,540	3.9%	68,513
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	203,058	224,489	225,644	283,224	231,374	6,885	3.1%	231,374
<i>Revenues</i>								
State/Federal	2,000	2,000	2,000	2,000	2,000	0	-	2,000
Other	740	685	5	0	0	(685)	-100.0%	0
Total	2,740	2,685	2,005	2,000	2,000	(685)	-25.5%	2,000
Net County Cost	200,318	221,804	223,639	281,224	229,374	7,570	3.4%	229,374
<i>Positions</i>								
Full-time Equivalency	3.0	3.0	3.0	4.0	3.0	-	-	3.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expenses is mainly due to higher FY08 health benefit costs (\$3.7K). The increase in operating expenses is primarily due to copy charges (\$2.3K), higher cost of Veterans' Day Service (\$1K) net of lower facility occupancy costs (\$1.7K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	110,583	115,422	115,890	151,663	116,154	732	0.6%	116,154
Employee Benefits	40,302	43,094	42,626	60,611	46,707	3,613	8.4%	46,707
Total Personal Services	150,885	158,516	158,516	212,274	162,861	4,345	2.7%	162,861
<i>Increase due to higher FY08 health benefit costs (\$3.7K)</i>								
Operating Expenditures								
Operating Supplies	3,207	5,541	7,691	8,135	6,110	569	10.3%	6,110
								<i>Increase due to charges for copies (\$2.3K) net of a decrease in food and provisions for Veterans' Day Service (\$1.7K, relocated to professional services)</i>
Travel & Subsistence	1,959	2,577	1,621	2,830	2,770	193	7.5%	2,770
Communications & Utilities	1,791	2,185	2,120	2,607	2,285	100	4.6%	2,285
Maintenance & Repairs	234	9,842	9,802	8,164	8,164	(1,678)	-17.0%	8,164
								<i>Decrease in facility occupancy costs (\$1.7K)</i>
Professional Services	605	779	457	4,335	4,335	3,556	456.5%	4,335
								<i>Increase in professional services for Veterans' Day Service (\$3.6K)</i>
Other Contracted Services	707	765	653	925	895	130	17.0%	895
Transportation	42,356	42,362	43,498	43,168	43,168	806	1.9%	43,168
Rent	416	1,025	500	0	0	(1,025)	-100.0%	0
								<i>Decrease in rent for Veterans' Day Service (\$1K, relocated to professional services)</i>
Insurance & Bonding	898	897	786	786	786	(111)	-12.4%	786
Total Operating Exps.	52,173	65,973	67,128	70,950	68,513	2,540	3.9%	68,513
Total Expenditures	203,058	224,489	225,644	283,224	231,374	6,885	3.1%	231,374
Total Revenues	2,740	2,685	2,005	2,000	2,000	(685)	-25.5%	2,000
								<i>Decrease in contributions and donations (\$.7K)</i>
Net County Cost	200,318	221,804	223,639	281,224	229,374	7,570	3.4%	229,374

MISSION STATEMENT

AGENCY PROGRAMS

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

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% 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	269,390	293,784	293,784	293,784	293,784	0	-	293,784
Total	269,390	293,784	293,784	293,784	293,784	0	-	293,784
<i>Revenues</i>								
State/Federal	269,735	293,784	293,784	293,784	293,784	0	-	293,784
Other	0	0	0	0	0	0	-	0
Total	269,735	293,784	293,784	293,784	293,784	0	-	293,784
Net County Cost	(345)	0	0	0	0	0	-	0
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
Juvenile Crime Prev.								
Contracts, Grants, Sub.	7,785	7,990	7,990	7,900	7,900	(90)	-1.1%	7,900
Revenues	7,785	7,990	7,990	7,900	7,900	(90)	-1.1%	7,900
Net County Cost	0	0	0	0	0	0	-	0
Positive Impact								
Contracts, Grants, Sub.	189,939	189,939	189,939	195,000	195,000	5,061	2.7%	195,000
Revenues	189,939	189,939	189,939	195,000	195,000	5,061	2.7%	195,000
Net County Cost	0	0	0	0	0	0	-	0
<i>Increase in funding from the State</i>								
Shelter Care								
Contracts, Grants, Sub.	21,308	24,174	24,174	24,174	24,174	0	-	24,174
Revenues	21,307	24,174	24,174	24,174	24,174	0	-	24,174
Net County Cost	1	0	0	0	0	0	-	0
Home Based Services								
Contracts, Grants, Sub.	30,000	40,416	40,416	45,706	45,706	5,290	13.1%	45,706
Revenues	30,346	40,416	40,416	45,706	45,706	5,290	13.1%	45,706
Net County Cost	(346)	0	0	0	0	0	-	0
<i>Increase in funding from the State</i>								
United Family Services								
Contracts, Grants, Sub.	20,358	31,265	31,265	21,004	21,004	(10,261)	-32.8%	21,004
Revenues	20,358	31,265	31,265	21,004	21,004	(10,261)	-32.8%	21,004
Net County Cost	0	0	0	0	0	0	-	0
<i>Decrease in funding from the State</i>								
Total Expenditures	269,390	293,784	293,784	293,784	293,784	0	-	293,784
Total Revenues	269,735	293,784	293,784	293,784	293,784	0	-	293,784
Net County Cost	(345)	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	Health Quest
Turning Point	Community Action	Disproportionate Minority Contract Research	
Other Misc. Outside Agencies	Council on Aging	Community Health Services	

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	136,970	332,117	287,919	230,156	230,156	(101,961)	-30.7%	230,156
Capital	0	0	0	0	0	0	-	0
Other	1,043,215	1,402,868	1,279,001	1,444,040	1,435,204	32,336	2.3%	1,540,204
Total	1,180,185	1,734,985	1,566,920	1,674,196	1,665,360	(69,625)	-4.0%	1,770,360
<i>Revenues</i>								
State/Federal	322,059	395,981	427,081	431,376	431,376	0	-	431,376
Other	2,945,670	2,353,500	3,202,772	2,578,240	2,578,240	260,135	11.1%	2,578,240
Total	3,267,729	2,749,481	3,629,853	3,009,616	3,009,616	260,135	9.5%	3,009,616
Net County Cost	(2,087,544)	(1,014,496)	(2,062,933)	(1,335,420)	(1,344,256)	(329,760)	32.5%	(1,239,256)

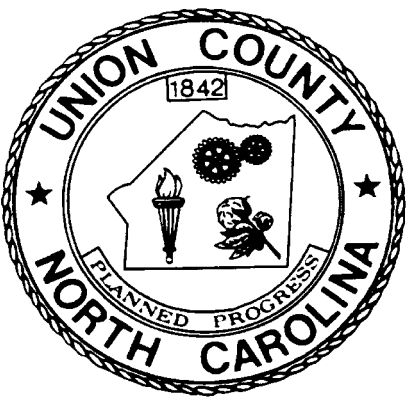
Positions

Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	<u>FY 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</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>Mental Health</u>								
<i>Operating Expenditures</i>	103,160	230,102	233,787	171,729	171,729	(58,373)	-25.4%	171,729
<i>Contracts, Grants, Sub.</i>	18,887	20,500	20,200	20,800	20,800	300	1.5%	20,800
<i>Contracts, Grants, Sub.</i>	518,801	518,802	518,802	518,802	518,802	0	-	518,802
<i>Revenues</i>	351,887	353,500	370,300	124,160	124,160	(229,340)	-64.9%	124,160
Net County Cost	288,961	415,904	402,489	587,171	587,171	171,267	41.2%	587,171
								<i>Decrease due to expiration of space lease contract with Piedmont Behavioral</i>
<u>Other Misc Outside Agencies</u>								
<i>Contracts, Grants, Sub.</i>	0	1,500	1,500	1,000	1,000	(500)	-33.3%	1,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	0	1,500	1,500	1,000	1,000	(500)	-33.3%	1,000
								<i>Operation Reachout landfill credit</i>
<u>Health Quest</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	0	0	0	-	100,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	0	0	0	0	0	0	-	100,000
<u>United Family Services</u>								
<i>Contracts, Grants, Sub.</i>	0	20,000	20,000	30,000	20,000	0	-	25,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	0	20,000	20,000	30,000	20,000	0	-	25,000
<u>Community Health Srv</u>								
<i>Contracts, Grants, Sub.</i>	0	0	0	5,000	0	0	-	0
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	0	0	0	5,000	0	0	-	0
<u>CATS</u>								
<i>Contracts, Grants, Sub.</i>	44,940	70,712	70,712	69,651	76,815	6,103	8.6%	76,815
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	44,940	70,712	70,712	69,651	76,815	6,103	8.6%	76,815
								<i>Increase due to new grant funds being available with a 25% match from Union County</i>
<u>Disproportionate Minority Contract Research</u>								
<i>Operating Expenditures</i>	33,810	102,015	54,132	58,427	58,427	(43,588)	-42.7%	58,427
<i>Revenues</i>	33,810	54,132	54,132	58,427	58,427	4,295	7.9%	58,427
Net County Cost	0	47,883	0	0	0	(47,883)	-100.0%	0
								<i>Increase due to federal/State funding</i>
<u>Turning Point</u>								
<i>Contracts, Grants, Sub.</i>	25,000	25,000	25,000	25,000	25,000	0	-	25,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	25,000	25,000	25,000	25,000	25,000	0	-	25,000
<u>UDI Sheltered Workshop</u>								
<i>Contracts, Grants, Sub.</i>	28,500	28,500	28,500	28,500	28,500	0	-	28,500
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	28,500	28,500	28,500	28,500	28,500	0	-	28,500

Continued on next page.



	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<u>Community Shelter</u>								
<i>Contracts, Grants, Sub.</i>	10,000	12,500	12,500	13,500	12,500	0	-	12,500
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	10,000	12,500	12,500	13,500	12,500	0	-	12,500
<u>Community Action</u>								
<i>Contracts, Grants, Sub.</i>	76,338	76,338	76,338	76,338	76,338	0	-	76,338
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	76,338	76,338	76,338	76,338	76,338	0	-	76,338
<u>Council on Aging</u>								
<i>Contracts, Grants, Sub.</i>	261,604	265,094	291,527	291,527	291,527	26,433	10.0%	291,527
<i>Revenues</i>	229,104	232,594	259,027	259,027	259,027	26,433	11.4%	259,027
Net County Cost	32,500	32,500	32,500	32,500	32,500	0	-	32,500
						<i>Increase due to federal/State funding</i>		
<u>CMC - Union</u>								
<i>Contracts, Grants, Sub.</i>	0	250,000	100,000	250,000	250,000	0	-	250,000
<i>Revenues</i>	2,593,783	2,000,000	2,832,472	2,454,080	2,454,080	454,080	22.7%	2,454,080
Net County Cost	(2,593,783)	(1,750,000)	(2,732,472)	(2,204,080)	(2,204,080)	(454,080)	25.9%	(2,204,080)
						<i>Indigent care at CMC-Union</i>		
<u>Criminal Justice Part.</u>								
<i>Contracts, Grants, Sub.</i>	59,145	113,922	113,922	113,922	113,922	0	-	113,922
<i>Revenues</i>	59,145	109,255	113,922	113,922	113,922	4,667	4.3%	113,922
Net County Cost	0	4,667	0	0	0	(4,667)	-100.0%	0
						<i>Increase due to federal/State funding</i>		
Total Expenditures	1,180,185	1,734,985	1,566,920	1,674,196	1,665,360	(69,625)	-4.0%	1,770,360
Total Revenues	3,267,729	2,749,481	3,629,853	3,009,616	3,009,616	260,135	9.5%	3,009,616
Net County Cost	(2,087,544)	(1,014,496)	(2,062,933)	(1,335,420)	(1,344,256)	(329,760)	32.5%	(1,239,256)

MISSION STATEMENT

AGENCY PROGRAMS

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

FY2008 MAJOR OUTCOMES

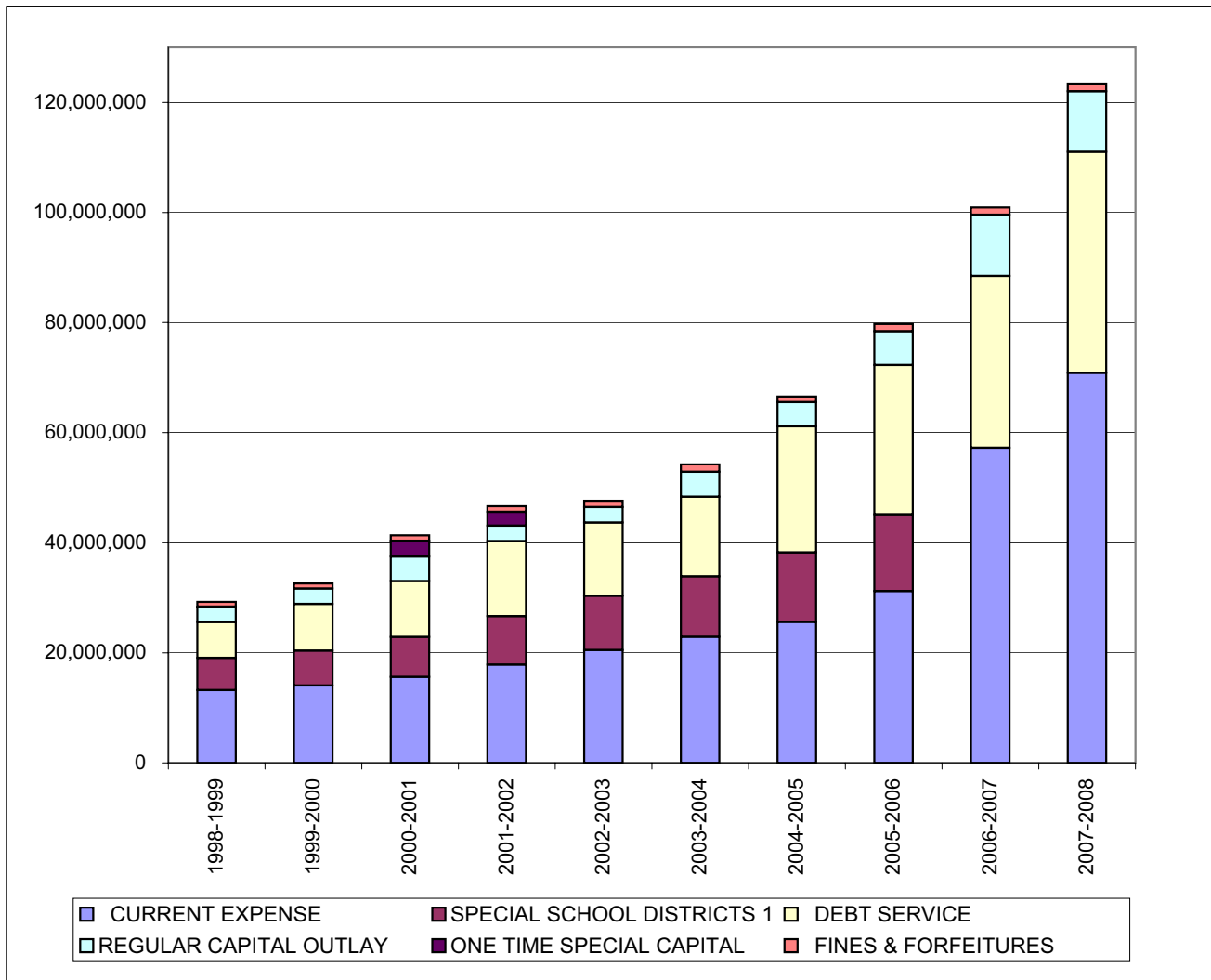
FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% 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	64,486,396	97,972,044	99,602,652	132,064,497	120,373,013	22,400,969	22.9%	127,015,057
Total	64,486,396	97,972,044	99,602,652	132,064,497	120,373,013	22,400,969	22.9%	127,015,057
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	1,947,469	3,638,153	4,932,906	9,050,051	9,050,051	5,411,898	148.8%	9,050,051
Total	1,947,469	3,638,153	4,932,906	9,050,051	9,050,051	5,411,898	148.8%	9,050,051
Net County Cost	62,538,927	94,333,891	94,669,746	123,014,446	111,322,962	16,989,071	18.0%	117,965,006
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

	<u>FY 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</u>		<u>VARIANCE</u>	<u>% INC./ DEC.</u>	<u>ADOPTED</u>
	<u>ACTUAL</u>	<u>CURRENT</u>	<u>ESTIMATE</u>	<u>REQUEST</u>	<u>RECOMM.</u>			
<u>School Current Expense</u>								
Contracts, Grants, Sub.	31,219,598	57,094,886	57,247,914	71,559,830	68,074,956	10,980,070	19.2%	70,864,000
Revenues	0	0	0	0	0	0	-	0
Net County Cost	31,219,598	57,094,886	57,247,914	71,559,830	68,074,956	10,980,070	19.2%	70,864,000
	<i>FY08 amount includes \$67,867,307 for UCPS current expense and \$207,649 for occupancy costs --- Adopted amount includes \$70,864,000 for UCPS current expense</i>							
<u>School Capital Outlay</u>								
Interfund Transfers	6,167,924	11,043,050	11,131,111	20,353,610	12,147,000	1,103,950	10.0%	16,000,000
Interfund Transfers	0	0	0	0	0	0	-	(5,000,000)
	<i>Adopted amount includes \$16M for capital outlay and defers \$5M to School Bond Fund project(s)</i>							
Revenues	0	0	0	0	0	0	-	0
Net County Cost	6,167,924	11,043,050	11,131,111	20,353,610	12,147,000	1,103,950	10.0%	11,000,000
<u>School Debt Service</u>								
Debt Service	21,223,141	23,701,625	26,851,976	40,149,057	40,149,057	16,447,432	69.4%	40,149,057
	<i>FY08 amount represents an increase allocation of property taxes (from 21.09% to 25.70%) and sales taxes (20.3%) net of lottery and ADM proceeds and \$7.3M in inception to date facility occupancy costs</i>							
Interfund Transfers	5,875,733	6,124,483	4,369,651	0	0	(6,124,483)	-100.0%	0
Revenues	1,947,469	3,638,153	4,932,906	9,050,051	9,050,051	5,411,898	148.8%	9,050,051
	<i>FY08 includes lottery proceeds @ \$4.5M, ADM funds at \$2.4M and DSMP contributions @ \$2.1M</i>							
Net County Cost	25,151,405	26,187,955	26,288,721	31,099,006	31,099,006	4,911,051	18.8%	31,099,006
<u>School Debt Srv-Refundings</u>								
Debt Service	0	8,000	2,000	2,000	2,000	(6,000)	-75.0%	2,000
Revenues	0	0	0	0	0	0	-	0
Net County Cost	0	8,000	2,000	2,000	2,000	(6,000)	-75.0%	2,000
Total Expenditures	64,486,396	97,972,044	99,602,652	132,064,497	120,373,013	22,400,969	22.9%	127,015,057
Total Revenues	1,947,469	3,638,153	4,932,906	9,050,051	9,050,051	5,411,898	148.8%	9,050,051
Net County Cost	62,538,927	94,333,891	94,669,746	123,014,446	111,322,962	16,989,071	18.0%	117,965,006

TOTAL SCHOOLS FUNDING

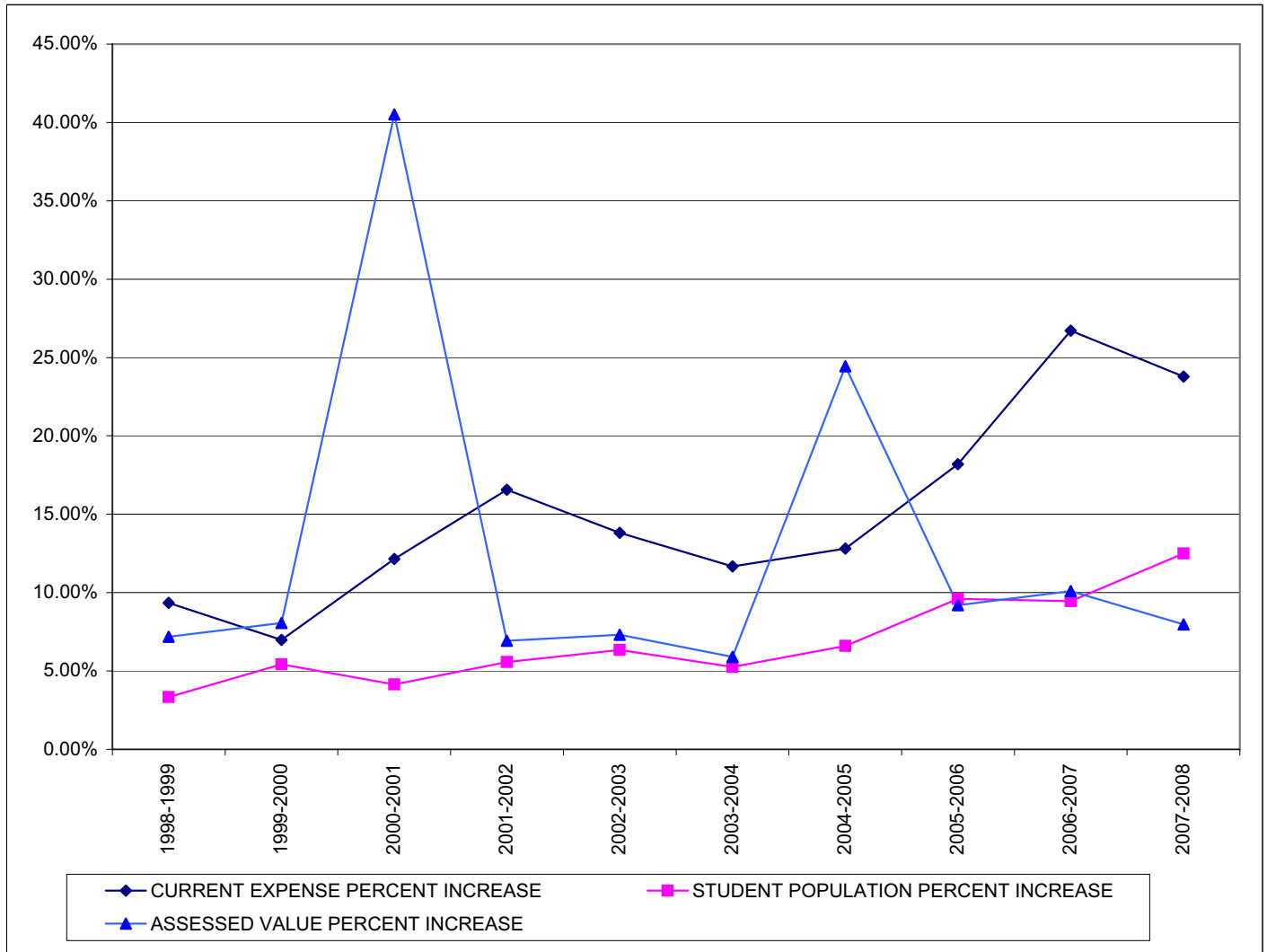


FISCAL YEAR	CURRENT EXPENSE	SPECIAL SCHOOL DISTRICTS 1	DEBT SERVICE	REGULAR CAPITAL OUTLAY	ONE TIME SPECIAL CAPITAL	TOTAL COUNTY CONTRIBUTION TO SCHOOLS	FINES & FORFEITURES	TOTAL FUNDING
1998-1999	13,211,569	5,854,399	6,510,161	2,712,921	94,297	28,383,347	863,115	29,246,462
1999-2000	14,059,752	6,338,782	8,481,854	2,805,780	-	31,686,168	917,224	32,603,392
2000-2001	15,612,388	7,262,526	10,146,999	4,458,706	2,848,596	40,329,216	994,312	41,323,528
2001-2002	17,860,537	8,803,367	13,631,426	2,800,000	2,511,599	45,606,929	1,017,679	46,624,608
2002-2003	20,519,344	9,828,755	13,304,196	2,800,000	-	46,452,295	1,164,746	47,617,041
2003-2004	22,908,030	10,980,115	14,475,883	4,529,807	-	52,893,835	1,353,650	54,247,485
2004-2005	25,617,925	12,609,689	22,923,048	4,386,272	-	65,536,934	1,024,656	66,561,590
2005-2006	31,219,598	13,961,932	27,098,874	6,167,924	-	78,448,328	1,284,742	79,733,070
2006-2007	57,247,914	-	31,223,627	11,131,111	-	99,602,652	1,320,000	100,922,652
2007-2008	70,864,000	-	40,151,057	11,000,000	-	122,015,057	1,400,000	123,415,057

NOTE: This schedule excludes capital spending from bond funds

(1) - Amounts for fiscal years ending 1999 to 2006 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 2007 and 2008 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
1998-1999	13,211,569	5,854,399	19,065,968	9.34%	915	5.80%	20,836	3.34%	5,837,284	7.19%
1999-2000	14,059,752	6,338,782	20,398,534	6.99%	929	1.48%	21,967	5.43%	6,308,030	8.06%
2000-2001	15,612,388	7,262,526	22,874,914	12.14%	1,000	7.69%	22,875	4.13%	8,863,213	40.51%
2001-2002	17,860,537	8,803,367	26,663,904	16.56%	1,104	10.41%	24,149	5.57%	9,477,687	6.93%
2002-2003	20,519,344	9,828,755	30,348,099	13.82%	1,182	7.03%	25,680	6.34%	10,169,868	7.30%
2003-2004	22,908,030	10,980,115	33,888,145	11.66%	1,254	6.08%	27,031	5.26%	10,770,780	5.91%
2004-2005	25,617,925	12,609,689	38,227,614	12.81%	1,327	5.82%	28,815	6.60%	13,403,624	24.44%
2005-2006	31,219,598	13,961,932	45,181,530	18.19%	1,431	7.84%	31,580	9.60%	14,635,943	9.19%
2006-2007	57,247,914	-	57,247,914	26.71%	1,656	15.77%	34,564	9.45%	16,113,505	10.10%
2007-2008	70,864,000	-	70,864,000	23.78%	1,822	10.03%	38,885	12.50%	17,397,195	7.97%

(1) - Amounts for fiscal years ending 1999 to 2006 represent actual payments to the Schools. The amounts shown for fiscal years ending 2007 and 2008 are the estimated year end amounts.

(2) - Student population source UCPS

MISSION STATEMENT

AGENCY PROGRAMS

Community College
 Community College-Operations
 Literacy Council

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Capital	0	0	0	0	0	0	-	0
Other	1,209,905	1,164,540	1,164,139	1,715,849	1,502,349	337,809	29.0%	1,502,349
Total	1,209,905	1,164,540	1,164,139	1,715,849	1,502,349	337,809	29.0%	1,502,349
<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	1,209,905	1,164,540	1,164,139	1,715,849	1,502,349	337,809	29.0%	1,502,349
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase for the Community College is due "step up" in principal payments on outstanding debt.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
Community College								
Debt Service	287,405	281,540	281,139	363,299	363,299	81,759	29.0%	363,299
				<i>Increase attributable to scheduled 'step up' in principal amortization</i>				
Revenues	0	0	0	0	0	0	-	0
Net County Cost	287,405	281,540	281,139	363,299	363,299	81,759	29.0%	363,299
Community College-Op								
Contracts, Grants, Sub.	920,500	880,500	880,500	1,349,550	1,136,550	256,050	29.1%	1,136,550
				<i>Modular units funded from capital reserves</i>				
Revenues	0	0	0	0	0	0	-	0
Net County Cost	920,500	880,500	880,500	1,349,550	1,136,550	256,050	29.1%	1,136,550
Literacy Council								
Contracts, Grants, Sub.	2,000	2,500	2,500	3,000	2,500	0	-	2,500
Revenues	0	0	0	0	0	0	-	0
Net County Cost	2,000	2,500	2,500	3,000	2,500	0	-	2,500
Total Expenditures	1,209,905	1,164,540	1,164,139	1,715,849	1,502,349	337,809	29.0%	1,502,349
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	1,209,905	1,164,540	1,164,139	1,715,849	1,502,349	337,809	29.0%	1,502,349

MISSION STATEMENT

The mission of the Union County Public Library is to provide materials, information, programs and services to the people of Union County which will facilitate lifelong learning, support formal education, enhance the quality of life, and expand cultural and recreational opportunities.

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

FY2008 MAJOR OUTCOMES

- Register 10,000 new library patrons.
- Check out 1,000,000 items.
- Present 1,100 programs for children and attract an audience of 30,000 children.
- Begin construction on South Western Union Regional Library.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	2,671,370	2,956,684	2,956,684	3,070,153	2,978,597	21,913	0.7%	2,978,597
Operating	932,345	1,531,960	1,501,138	1,532,819	1,497,436	(34,524)	-2.3%	1,497,436
Capital	32,326	0	0	5,000	5,000	5,000	-	5,000
Other	176,841	213,233	212,986	223,539	223,539	10,306	4.8%	223,539
Total	3,812,882	4,701,877	4,670,808	4,831,511	4,704,572	2,695	0.1%	4,704,572
<i>Revenues</i>								
State/Federal	212,900	302,751	302,751	191,812	191,812	(110,939)	-36.6%	191,812
Other	163,176	152,400	168,543	167,900	167,900	15,500	10.2%	167,900
Total	376,076	455,151	471,294	359,712	359,712	(95,439)	-21.0%	359,712
Net County Cost	3,436,806	4,246,726	4,199,514	4,471,799	4,344,860	98,134	2.3%	4,344,860
<i>Positions</i>								
Full-time Equivalency	52.8	53.8	53.8	55.1	53.1	(0.7)	-1.3%	53.1
Part-time Equivalency	11.7	12.1	12.1	11.7	11.7	(0.4)	-3.3%	11.7

BUDGET HIGHLIGHTS

The personnel expense increase is attributable to FY07 compensation adjustments (\$31.5K), reclassification of position (RPT to FT, (\$16.6K) and higher FY08 health benefit costs (\$27.3K) net of reduction in grant positions (\$44.1K) and FY07 unemployment claims (\$9.3K). The operating expense decrease is due to one-time grants in FY07 (\$56.5K), copier rentals expiring (\$25.6K), insurance and bonding (\$12.6K), signage (\$15K), backup power supply (\$2.7K), purchase of laptop computers (\$8.4K) net of increases in telecommunication service (\$31K), server and data switch replacements (\$20K), copier charges (\$10K), and bookdrop replacements (\$11K). Capital outlay includes funds for a replacement printer (\$5K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	1,972,432	2,169,742	2,181,664	2,237,865	2,172,913	3,171	0.1%	2,172,913
				<i>Increase due to FY07 compensation adjustments (\$29.3K) and reclassification of position (RPT to FT, .3 position increase, \$8.1K) net of reduction in grant positions (1.4 positions, \$34.2K)</i>				
Employee Benefits	698,938	786,942	775,020	832,288	805,684	18,742	2.4%	805,684
				<i>Increase due to benefits for FY07 compensation adjustments (\$2.2K), reclassification of position (\$8.5K) and higher FY08 health benefit costs (\$27.3K) net of reduction in grant positions (\$9.9K) and FY07 unemployment claims (\$9.3K)</i>				
Total Personal Services	2,671,370	2,956,684	2,956,684	3,070,153	2,978,597	21,913	0.7%	2,978,597
Operating Expenditures								
Operating Supplies	697,060	851,764	829,290	851,070	815,687	(36,077)	-4.2%	815,687
				<i>Decrease due to one-time expenditures in FY07 for signage (\$15K), backup power supply (\$2.7K) laptop computers (\$8.4K), Smart Start grant (\$12.5K), LSTA grant (\$42K) net of increases for server replacement (\$8K), data switch replacements (\$12K), copier charges reallocated from rentals (\$10K) and bookdrop replacements (\$11K)</i>				
Travel & Subsistence	15,617	16,496	6,134	16,788	16,788	292	1.8%	16,788
Communications & Utilities	62,516	66,523	97,971	97,830	97,830	31,307	47.1%	97,830
				<i>Increase in telecommunication service to reflect actual use (\$31K)</i>				
Maintenance & Repairs	67,351	517,600	517,256	529,203	529,203	11,603	2.2%	529,203
				<i>Increase due to facility occupancy costs (\$11K) and fuel costs (\$.6K)</i>				
Professional Services	23,355	12,505	13,122	10,426	10,426	(2,079)	-16.6%	10,426
				<i>Decrease due to one-time grants in FY07 (\$2.9K)</i>				
Other Contracted Services	3,127	4,019	3,797	2,739	2,739	(1,280)	-31.8%	2,739
Rentals	27,560	27,152	10,309	1,504	1,504	(25,648)	-94.5%	1,504
				<i>Decrease due to copier rentals expiring (\$25.6K) with copier charges reallocated to operating supplies</i>				
Insurance & Bonding	35,759	35,901	23,259	23,259	23,259	(12,642)	-35.2%	23,259
				<i>Decrease in property and casualty insurance based on current allocation (\$12.6K)</i>				
Total Operating Exps.	932,345	1,531,960	1,501,138	1,532,819	1,497,436	(34,524)	-2.3%	1,497,436
Capital Outlay								
Office Furniture & Equip.	0	0	0	5,000	5,000	5,000	-	5,000
								<i>Replacement of printer</i>
Other Equipment	32,326	0	0	0	0	0	-	0
Total Capital Outlay	32,326	0	0	5,000	5,000	5,000	-	5,000
Debt Service								
	176,841	173,233	172,986	223,539	223,539	50,306	29.0%	223,539
				<i>Increase attributable to scheduled 'step up' in principal amortization</i>				
Interfund Transfer	0	40,000	40,000	0	0	(40,000)	-100.0%	0
Total Expenditures	3,812,882	4,701,877	4,670,808	4,831,511	4,704,572	2,695	0.1%	4,704,572
Total Revenues	376,076	455,151	471,294	359,712	359,712	(95,439)	-21.0%	359,712
				<i>Decrease in revenue due to one time grants (\$100.7K), one time increase in State grant in FY07 (\$10.2K) net of an increase in department service charges (\$13K) and miscellaneous revenue (\$2.5K)</i>				
Net County Cost	3,436,806	4,246,726	4,199,514	4,471,799	4,344,860	98,134	2.3%	4,344,860

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	

FY2008 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 funded in the 2007 budget.

Obtain commitment for park development in the western and northern parts of the County through the development of community advocacy for placement of a bond referendum on the November 2008 ballot.

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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	832,932	1,033,984	1,013,994	1,102,636	1,102,636	68,652	6.6%	1,102,636
Operating	334,850	405,127	462,951	458,492	405,287	160	0.0%	405,287
Capital	49,638	252,481	249,308	325,364	226,250	(26,231)	-10.4%	159,550
Other	1,668,001	2,151,318	1,487,754	280,134	230,134	(1,921,184)	-89.3%	480,134
Total	2,885,421	3,842,910	3,214,007	2,166,626	1,964,307	(1,878,603)	-48.9%	2,147,607
<i>Revenues</i>								
State/Federal	0	10,000	0	33,153	33,153	23,153	231.5%	33,153
Other	484,978	470,415	515,422	587,950	587,950	117,535	25.0%	587,950
Total	484,978	480,415	515,422	621,103	621,103	140,688	29.3%	621,103
Net County Cost	2,400,443	3,362,495	2,698,585	1,545,523	1,343,204	(2,019,291)	-60.1%	1,526,504

Positions

Full-time Equivalency	16.0	18.0	18.0	18.0	18.0	-	-	18.0
Part-time Equivalency	9.4	9.4	9.4	9.9	9.9	0.5	5.1%	9.9

BUDGET HIGHLIGHTS

The increase in personnel expense is due to two new positions filled in FY07 (partial year), one additional part time Park Attendant for FY08 (\$9K), and higher FY08 health benefit costs (\$11.3K). The increase in operating expense is mainly due to supplies (\$6.5K), travel (\$4K), communications and utilities (\$19.5K), maintenance of equipment (\$22.1K), net of a reduction in building repairs (\$8.2K), professional services (\$30K), property and causality insurance (\$7.7K). Capital outlay includes two replacement and two new pick up trucks, FKP top dresser (\$9.7K), grooming lawn mower (\$7.8K), JHP tractor (\$23.5K), Bermuda grass mower (\$11K), reel mower (\$41K), versa vac (\$22K), JHP equipment fencing (\$7.5K), and shelters at FKP (\$20K). The reduction in other expense is attributable to the Athletic Association Community Grant Funds (budget rolls in prior years) and no requirement in FY08 for equity contributions to the CIP.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	629,385	779,753	764,877	831,210	831,210	51,457	6.6%	831,210
				<i>Increase due to new Park Maintenance Supervisor, Park Attendant for FY07 at JHP (\$47.6K) and one additional part time Park Attendant for FY08 (\$9K)</i>				
Employee Benefits	203,547	254,231	249,117	271,426	271,426	17,195	6.8%	271,426
				<i>Increase due to higher FY08 health benefit costs (\$11.3K) and new positions filled in FY07 benefit cost</i>				
Total Personal Services	832,932	1,033,984	1,013,994	1,102,636	1,102,636	68,652	6.6%	1,102,636
Operating Expenditures								
Operating Supplies	121,127	135,105	180,157	187,873	141,673	6,568	4.9%	141,673
Travel & Subsistence	6,657	6,625	7,137	16,129	10,824	4,199	63.4%	10,824
				<i>Increase due to additional employee development and training requirements</i>				
Communications & Utilities	67,180	72,736	81,374	92,275	90,575	17,839	24.5%	90,575
				<i>Increase in utilities (\$16.6K) associated with additional facilities</i>				
Maintenance & Repairs	73,281	103,382	129,938	117,372	117,372	13,990	13.5%	117,372
				<i>Increase due to fuel cost (\$18.7K), garage billing (\$1.3K), facility/grounds maintenance equipment (\$2.1K) net of reductions in building repairs (\$8.2K)</i>				
Professional Services	32,082	42,876	40,669	12,460	12,460	(30,416)	-70.9%	12,460
				<i>Decrease due to Woolpert master planning contracts paid in FY07</i>				
Other Contracted Services	5,998	6,900	3,119	5,305	5,305	(1,595)	-23.1%	5,305
				<i>Decrease due to advertising for new positions in FY07</i>				
Transportation	0	5,325	0	2,500	2,500	(2,825)	-53.1%	2,500
				<i>Decrease due to the NCDOT regulations limiting County Transportation provision of services</i>				
Rentals	7,953	12,655	8,734	12,755	12,755	100	0.8%	12,755
Insurance & Bonding	20,572	19,523	11,823	11,823	11,823	(7,700)	-39.4%	11,823
				<i>Decrease due to allocation of property and casualty insurance premiums</i>				
Total Operating Exps.	334,850	405,127	462,951	458,492	405,287	160	0.0%	405,287
Capital Outlay								
Office Furniture & Equip.	0	0	0	6,000	0	0	-	0
Vehicles	19,492	0	0	114,814	83,700	83,700	-	17,000
				<i>Two replacement and two new pickup trucks --- Adopted amount includes one new pickup</i>				
Other Equipment	30,146	10,300	10,475	115,050	115,050	104,750	1017.0%	115,050
				<i>FKP Top dresser (\$9.7K), Grooming Lawn Mower (\$7.8K), JHP Tractor (\$23.5K), Bermuda Grass Mower (\$11K), Reel Mower (\$41K), and Versa Vac (\$22K)</i>				
Land & Land Impr.	0	242,181	238,833	69,500	7,500	(234,681)	-96.9%	7,500
				<i>JHP equipment fencing (\$7.5K)</i>				
Buildings & Improvements	0	0	0	20,000	20,000	20,000	-	20,000
				<i>Shelters for Fred Kirby Park required based on deed conveyance requirements</i>				
Total Capital Outlay	49,638	252,481	249,308	325,364	226,250	(26,231)	-10.4%	159,550
Contracts, Grants, Sub.	221,949	270,737	270,737	275,000	225,000	(45,737)	-16.9%	225,000
				<i>Athletic Association Community Grant Funds; prior years' reflect budget roll</i>				
Debt Services	22,739	21,051	21,045	5,134	5,134	(15,917)	-75.6%	5,134
Contingency	0	74,703	0	0	0	(74,703)	-100.0%	250,000
				<i>Adopted amount is a restricted appropriation for parks and recreation improvements</i>				
Interfund Transfers	1,423,313	1,784,827	1,195,972	0	0	(1,784,827)	-100.0%	0
				<i>No requirement for equity contributions to CIP</i>				
Total Expenditures	2,885,421	3,842,910	3,214,007	2,166,626	1,964,307	(1,878,603)	-48.9%	2,147,607
Total Revenues	484,978	480,415	515,422	621,103	621,103	140,688	29.3%	621,103
				<i>Increase due to anticipated revenues at CCP day use areas and campground (\$74.8K), fall and spring festival at CCP (\$7K), FKP field rental (\$8.7K), JHP field rental (\$7.8K), CCP rental (\$42.7K)</i>				
Net County Cost	2,400,443	3,362,495	2,698,585	1,545,523	1,343,204	(2,019,291)	-60.1%	1,526,504

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
Arts Council								
<i>Contracts, Grants, Sub.</i>	45,000	55,000	55,000	60,000	55,000	0	-	55,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	45,000	55,000	55,000	60,000	55,000	0	-	55,000
Historical Properties								
<i>Operating Expenditures</i>	0	20,926	21,371	16,334	16,334	(4,592)	-21.9%	16,334
				<i>Decrease due to reduction in facility occupancy charges (\$4.6K)</i>				
<i>Contracts, Grants, Sub.</i>	5,000	8,125	8,125	59,000	59,000	50,875	626.2%	59,000
				<i>Increase due to feasibility study for a museum center (\$50K)</i>				
<i>Revenues</i>	815	800	800	800	800	0	-	800
Net County Cost	4,185	28,251	28,696	74,534	74,534	50,875	180.1%	74,534
A. Jackson Hist. Found.								
<i>Contracts, Grants, Sub.</i>	5,000	5,000	5,000	10,000	5,000	0	-	5,000
<i>Revenues</i>	0	0	0	0	0	0	-	0
Net County Cost	5,000	5,000	5,000	10,000	5,000	0	-	5,000
Total Expenditures	55,000	89,051	89,496	145,334	135,334	46,283	52.0%	135,334
Total Revenues	815	800	800	800	800	0	-	800
Net County Cost	54,185	88,251	88,696	144,534	134,534	46,283	52.4%	134,534

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

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</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	6,140	0	1,442,987	1,442,987	1,436,847	23401.4%	1,442,987
Operating	0	97,568	0	40,000	40,000	(57,568)	-59.0%	40,000
Capital	0	0	0	0	0	0	-	0
Other	20,607,731	103,000	3,000	503,000	503,000	400,000	388.3%	503,000
Total	<u>20,607,731</u>	<u>206,708</u>	<u>3,000</u>	<u>1,985,987</u>	<u>1,985,987</u>	<u>1,779,279</u>	<u>860.8%</u>	<u>1,985,987</u>
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	<u>0</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>20,607,731</u>	<u>206,708</u>	<u>3,000</u>	<u>1,985,987</u>	<u>1,985,987</u>	<u>1,779,279</u>	<u>860.8%</u>	<u>1,985,987</u>
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

Personnel expenditures are attributable to the unallocated and recommended FY08 pay plan compensation adjustment of 3.5% (\$1.38MM), unallocated and anticipated unemployment claims cost (\$60K) and health/dental benefits contingency (\$126K). Operating expenditures are attributable to the unallocated and anticipated non-preventable vehicle accident repair costs (\$40K). Contingency funds for FY08 are also included (\$500K).

GENERAL FUND NONDEPARTMENTAL

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	0	0	0	1,054,073	1,054,073	1,054,073	-	1,054,073
				<i>Proposed FY 08 compensation adjustments of 3.5% for General Fund departments (\$1M)</i>				
Employee Benefits	0	6,140	0	388,914	388,914	382,774	6234.1%	388,914
				<i>Benefits for proposed FY08 compensation adjustments for General Fund departments (\$328K)</i>				
				<i>and estimated FY08 unemployment claims (\$60K)</i>				
Total Personal Services	0	6,140	0	1,442,987	1,442,987	1,436,847	23401.4%	1,442,987
Operating Expenditures								
Maintenance & Repairs	0	97,568	0	40,000	40,000	(57,568)	-59.0%	40,000
				<i>Anticipated non-preventable vehicle accident repair costs (\$40K)</i>				
Total Operating Exps.	0	97,568	0	40,000	40,000	(57,568)	-59.0%	40,000
Debt Service								
	2,936	3,000	3,000	3,000	3,000	0	-	3,000
				<i>Decrease due to miscellaneous annual fees related to refinanced general government debt</i>				
Contingency								
	0	100,000	0	500,000	500,000	400,000	400.0%	500,000
				<i>General Fund Contingency appropriation funds (\$500K)</i>				
Nondept. Contingency								
	0	0	0	0	0	0	-	(200,000)
Interfund Transfers								
	20,604,795	0	0	0	0	0	-	0
Total Expenditures	20,607,731	206,708	3,000	1,985,987	1,985,987	1,779,279	860.8%	1,785,987
Total Revenues	0	0	0	0	0	0	-	0
Net County Cost	20,607,731	206,708	3,000	1,985,987	1,985,987	1,779,279	860.8%	1,785,987

WATER AND SEWER FUND

61-571100

MISSION STATEMENT

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

AGENCY PROGRAMS

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

FY2008 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 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.		DEC.	
<i>Expenditures</i>								
Personnel	4,483,452	5,233,764	5,098,877	5,992,301	5,907,188	673,424	12.9%	5,907,188
Operating	6,272,758	7,233,763	7,597,545	8,335,175	8,274,592	1,040,829	14.4%	8,274,592
Capital	693,203	754,998	871,200	950,300	885,300	130,302	17.3%	885,300
Other	25,411,986	28,912,938	29,180,751	22,512,139	22,453,574	(6,459,364)	-22.3%	22,453,574
Total	36,861,400	42,135,463	42,748,373	37,789,915	37,520,654	(4,614,809)	-11.0%	37,520,654
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	36,173,973	34,832,483	39,322,128	38,918,390	38,918,390	4,085,907	11.7%	38,918,390
Total	36,173,973	34,832,483	39,322,128	38,918,390	38,918,390	4,085,907	11.7%	38,918,390
Net County Cost	687,427	7,302,980	3,426,245	(1,128,475)	(1,397,736)	(8,700,716)	-119.1%	(1,397,736)
<i>Positions</i>								
Full-time Equivalency	94.9	99.4	99.4	106.7	105.7	6.3	6.3%	105.7
Part-time Equivalency	0.3	0.3	0.3	0.3	0.3	-	-	0.3

BUDGET HIGHLIGHTS

Personnel expense increase is mainly due to 8 additional FTE for FY08 (\$362K), annualized cost of 5 FTE added in late FY07 (\$164K), compensation adjustments FY07 (\$63K), higher FY08 health benefit cost (\$87K), anticipated FY08 compensation adjustments (\$118K), net of a reduction in reclasses and reallocations (\$58K), elimination of Asst. to CM FTE (\$43K), shift differential (\$25K), and turnover of positions (\$30K). Operating expense increase is primarily due to water purchase demands/cost (\$389K), supplies for odor control at the 12M Creek WWTP (\$154k), higher utility usage/costs (\$209K), CCWWTP roof repairs (\$22.5K), equipment & maintenance repair (\$75K - filter repairs at 12M and CC WWTP), meter purchases (\$243.6K), DOT road cut improvements (\$201.4K), and higher transportation related sludge disposal costs (\$147K), net of a decrease in contracted services for the Monroe sewer treatment plant expansion in FY07 (\$452K). The decrease in other expense is attributable to lower FY08 transfers to the Water & Sewer CPO Fund (\$7.062MM), net of an increase in transfers to Stormwater (\$92.4K). Debt service increase includes the first payment on the State Sanitary Sewer Loan (\$729.3K) for improvements to 12M WWTP. Water and sewer revenues volumetric sales are projected to increase, budget to budget, by about \$4.5 million, representing a 21% increase. Gallons purchased and treated have increased by 12% for water and 10.7% for sewer in 2007 when compared with 2006. The 2008 budget assumption maintains gallons purchased and treated at 2007 levels with an increase in customer growth of 7-8% in 2008. Capacity fee revenues are projected to decline by \$1M, to a level of \$9.7M. The FY07 budget appropriated \$7.3M in retained earnings transferred to the CIP, representing a reduction in working capital to approved levels.

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	3,261,677	3,810,000	3,708,512	4,299,011	4,270,605	460,605	12.1%	4,270,605
	<i>Increase due to 7 FTE for FY08 (\$255K), annualized cost of 5 additional FTE in FY07 (\$164K), compensation adjustments and pay increases FY07 (\$45K) and FY08 (\$118K), additional overtime (\$21K), additional part time funds (\$13K), net of a reduction in reclasses and reallocations (\$58K), eliminated Asst. to CM FTE (\$43K), shift differential (\$25K), and turnovers (\$30K)</i>							
Employee Benefits	1,221,775	1,423,764	1,390,365	1,693,290	1,636,583	212,819	14.9%	1,636,583
	<i>Increase due to benefits for new positions (\$107K), higher FY08 health benefit cost (\$87K) and benefits for FY07 compensation adjustment (\$18K)</i>							
Total Personal Services	4,483,452	5,233,764	5,098,877	5,992,301	5,907,188	673,424	12.9%	5,907,188
Operating Expenditures								
Operating Supplies	2,499,218	2,704,704	2,781,534	3,239,742	3,236,767	532,063	19.7%	3,236,767
	<i>Increase due to higher water purchase demand/costs (\$389K), and chemicals for odor control at the 12M Treatment plant net a reduction due to the non-implentation wearing apparel program in FY07 (\$7.3K), and miscellaneous supplies (\$3.6K)</i>							
Travel & Subsistence	23,677	32,855	29,056	36,977	31,477	(1,378)	-4.2%	31,477
Communications & Utilities	1,047,232	1,119,445	1,279,246	1,356,628	1,351,728	232,283	20.7%	1,351,728
	<i>Increase due to higher utility usage/costs (\$209K) and postage (\$26K), net a reduction in telephone service (\$3.2K)</i>							
Maintenance & Repairs	1,152,999	1,169,926	1,318,985	1,751,893	1,733,318	563,392	48.2%	1,733,318
	<i>Increase due to CCWWTP roof repairs (\$22.5K), equipment maintenance/repair (\$75K - filter repair @ 12M & CCWWTP), higher fuel usage/cost (\$15K), vehicle repairs (\$41K), AMR meters (\$243.6K), and land and improvements (\$201.4K), net a reduction in interdepartmental charges from the Information Technology department (\$37.2K)</i>							
Professional Services	482,811	579,735	499,445	727,150	727,150	147,415	25.4%	727,150
	<i>Increase due to higher cost/transportation of sludge hauling (\$133K), increase in bill printing services (\$2.4K) and professional services for report writing software assistance (\$12.6K)</i>							
Other Contracted Services	973,397	1,530,610	1,582,372	1,121,102	1,092,469	(438,141)	-28.6%	1,092,469
	<i>Decrease due to FY07 expense for the expansion of the Monroe sewer treatment plant (\$452K) net of an increase in sewer treatment demand/costs (\$10.6K)</i>							
Rentals	7,284	13,740	13,620	19,716	19,716	5,976	43.5%	19,716
	<i>Increase due to rental of equipment</i>							
Insurance & Bonding	86,139	82,748	93,287	81,967	81,967	(781)	-0.9%	81,967
Total Operating Exps.	6,272,758	7,233,763	7,597,545	8,335,175	8,274,592	1,040,829	14.4%	8,274,592
Capital Outlay								
Office Furniture & Equip.	29,915	73,041	19,840	36,300	6,300	(66,741)	-91.4%	6,300
	<i>Backup server and operating system for Harris customer information system</i>							
Vehicles	315,940	283,000	232,392	456,000	456,000	173,000	61.1%	456,000
	<i>14 replacement pickup trucks (\$324K), and 5 new crewmember trucks (\$132K)</i>							
Other Equipment	69,454	301,100	296,498	331,000	296,000	(5,100)	-1.7%	296,000
	<i>New equipment includes Harley rake tractor attachment (\$10K) and track hoe (\$40K); replacement equipment includes 3 bush hogs (\$30K), trailer jet (\$40K), tractor (\$45K), blowers for WWTP (\$25K), pump station control panels (\$60K), spare pump for east side sewer station 1 (\$23K), 6 ton trailer (\$6K), and portable air compressor (\$17K)</i>							
Land & Land Impr.	0	22,857	0	0	0	(22,857)	-100.0%	0
Buildings & Improvements	206,075	75,000	75,000	0	0	(75,000)	-100.0%	0
CIP	71,819		247,470	127,000	127,000	127,000	-	127,000
	<i>Capital legal land easements</i>							
Total Capital Outlay	693,203	754,998	871,200	950,300	885,300	3,302	0.4%	885,300
Contracts, Grants, Sub.	164,153	164,160	164,160	164,160	164,160	0	-	164,160
Debt Service	7,291,288	7,219,085	7,482,060	7,948,400	7,948,400	729,315	10.1%	7,948,400
Interdept. Charges	456,545	477,198	477,198	501,058	501,058	23,860	5.0%	501,058
Contingency	0	(5,872)	0	0	0	5,872	-100.0%	0
Interfund Transfers	17,500,000	21,058,367	21,057,333	13,898,521	13,839,956	(7,218,411)	-34.3%	13,839,956
Total Expenditures	36,861,400	42,135,463	42,748,373	37,789,915	37,520,654	(4,614,809)	-11.0%	37,520,654
Total Revenues	36,173,973	34,832,483	39,322,128	38,918,390	38,918,390	4,085,907	11.7%	38,918,390
Net County Cost	687,427	7,302,980	3,426,245	(1,128,475)	(1,397,736)	(8,700,716)	-119.1%	(1,397,736)

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	

FY2008 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 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</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	787,593	920,213	862,439	938,400	938,400	18,187	2.0%	938,400
Operating	2,480,844	2,369,212	2,906,775	3,127,423	3,127,423	758,211	32.0%	3,127,423
Capital	0	821,402	937,458	685,400	685,400	(136,002)	-16.6%	685,400
Other	77,291	606,844	79,625	230,156	230,156	(376,688)	-62.1%	230,156
Total	3,345,728	4,717,671	4,786,297	4,981,379	4,981,379	263,708	5.6%	4,981,379
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	4,085,593	3,994,719	4,684,146	4,981,379	4,981,379	986,660	24.7%	4,981,379
Total	4,085,593	3,994,719	4,684,146	4,981,379	4,981,379	986,660	24.7%	4,981,379
Net County Cost	(739,865)	722,952	102,151	0	0	(722,952)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	13.8	13.9	13.9	13.8	13.8	(0.1)	-0.7%	13.8
Part-time Equivalency	7.8	8.0	8.0	8.0	8.0	-	-	8.0

BUDGET HIGHLIGHTS

The majority of the increase in operating expense is attributable to higher transportation and disposal cost with increased MSW tonnage (14%) and a CPI per tonnage increase (2.6%) anticipated in January 2008. Other costs contributing to the increase in operating expense is the repair of motors and hydraulics (\$50K) on two capital intensive pans, the closure of three cells (\$88K) and the disposal of household hazardous waste associated with a County sanctioned Earth Day event. Capital outlay includes replacement equipment that consists of a tractor with bush hog (\$39.5K), rubber tire loader (\$165K), compactor receivers (\$5.5K), methane detection meter (\$8.4K), closure of 4 acres (\$220K), C&D cells #2 and #3 (\$220K), and repair concrete pad at recycling area (\$16K). The increase in revenue is due to higher anticipated MSW tonnage (\$873K), proposed higher MSW rates (\$96K from \$39 to \$40/ton effective August 1st), net of reduction recycling revenue (\$75K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	591,159	686,387	642,767	701,530	701,530	15,143	2.2%	701,530
				<i>Increase due to FY07 compensation adjustments</i>				
Employee Benefits	196,433	233,826	219,672	236,870	236,870	3,044	1.3%	236,870
				<i>Increase due to higher FY08 health benefit costs and FY07 compensation adjustments benefit cost</i>				
Total Personal Services	787,593	920,213	862,439	938,400	938,400	18,187	2.0%	938,400
Operating Expenditures								
Operating Supplies	22,505	38,140	15,176	23,760	23,760	(14,380)	-37.7%	23,760
				<i>Decrease due to non-implementation of wearing apparel program in FY07</i>				
Travel & Subsistence	1,897	4,010	950	3,110	3,110	(900)	-22.4%	3,110
				<i>Decrease due to non-recurring training in FY07</i>				
Communications & Utilities	23,115	26,760	29,347	39,470	39,470	12,710	47.5%	39,470
				<i>Increase in telecommunication expense (\$11.3K - improved accessibility at convenience sites and transfer station) and utilities (\$1.4K)</i>				
Maintenance & Repairs	156,536	168,562	186,201	272,649	272,649	104,087	61.7%	272,649
				<i>Increase due to equipment maintenance (\$84K of which \$50K is for the repair of motor and hydraulics on two pans) and vehicle maintenance/repairs (\$26.2K)</i>				
Professional Services	2,240,586	2,091,950	2,645,785	2,759,074	2,759,074	667,124	31.9%	2,759,074
				<i>Includes funds for MSW disposal and transportation (\$2.364MM, an increase due to 14% greater tonnage, budget to budget, and anticipated disposal/transportation cost increase of 2.6% on January 1st), three cell closures (\$88K), Earth Day (\$30K), scrape tire disposal (\$102K) and other miscellaneous services (\$174K)</i>				
Other Contracted Services	6,030	6,430	7,912	5,880	5,880	(550)	-8.6%	5,880
Rentals	6,062	10,450	4,180	6,900	6,900	(3,550)	-34.0%	6,900
				<i>Decrease due to copier rental</i>				
Insurance & Bonding	24,114	22,910	17,224	16,580	16,580	(6,330)	-27.6%	16,580
				<i>Decrease in property and casualty insurance based on current allocation</i>				
Total Operating Exps.	2,480,844	2,369,212	2,906,775	3,127,423	3,127,423	758,211	32.0%	3,127,423
Capital Outlay								
Vehicles	0	25,000	22,833	0	0	(25,000)	-100.0%	0
Other Equipment	0		0	229,400	229,400	229,400	-	229,400
				<i>Replacement tractor with bush hog (\$39.5K), rubber tire loader (\$165K), compactor receivers (\$5.5K), and methane detection meter (\$8.4K)</i>				
Land & Land Impr.		711,402	829,625	456,000	456,000	(255,402)	-35.9%	456,000
				<i>State requires closure of 4 acres (\$220K), C&D cells #2 and #3 (\$220K), and repair concrete pad at the recycling area (\$16K)</i>				
Buildings & Improvements	0	85,000	85,000	0	0	(85,000)	-100.0%	0
Total Capital Outlay	0	821,402	937,458	685,400	685,400	(136,002)	-16.6%	685,400
Interdept. Charges	77,291	79,624	79,625	83,606	83,606	3,982	5.0%	83,606
Contingency/Non-Depart	0	(1,523)	0	0	0	1,523	-100.0%	0
Interfund Transfer	0	528,743	0	146,550	146,550	(382,193)	-72.3%	146,550
				<i>Transfer to Solid Waste Capital Reserve Fund for closure and post-closure liabilities</i>				
Total Expenditures	3,345,728	4,717,671	4,786,297	4,981,379	4,981,379	263,708	5.6%	4,981,379
Total Revenues	4,085,593	3,994,719	4,684,146	4,981,379	4,981,379	986,660	24.7%	4,981,379
				<i>Increase due to higher anticipated MSW tonnage (\$873K), proposed higher MSW rates (\$96K from \$39 to \$40/ton effective August 1st), net of reduction recycling revenue (\$75K)</i>				
Net County Cost	(739,865)	722,952	102,151	0	0	(722,952)	-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	

FY2008 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 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	104,434	103,157	24,250	230,105	186,003	82,846	80.3%	186,003
Operating	4,792	70,305	72,792	71,416	64,816	(5,489)	-7.8%	64,816
Capital	6,314	61,886	60,291	24,000	0	(61,886)	-100.0%	0
Other	0	5,905	0	0	0	(5,905)	-100.0%	0
Total	115,540	241,253	157,333	325,521	250,819	9,566	4.0%	250,819
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	123,304	158,367	157,333	325,521	250,819	92,452	58.4%	250,819
Total	123,304	158,367	157,333	325,521	250,819	92,452	58.4%	250,819
Net County Cost	(7,764)	82,886	0	0	0	(82,886)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	1.3	1.3	1.3	3.0	2.0	0.7	50.0%	2.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The increase in personnel expense is attributable to reallocation of various FTEs and the elimination of the Assistant to the Manager position. The decrease in operating expense is primarily due to professional services (\$7.1K), net of an increase in maintenance for for vehicles (\$.8K), and property and causality insurance (\$.5K).

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	80,135	82,875	18,319	173,791	142,725	59,850	72.2%	142,725
	<i>Increase due to Assistant Public Works Director of Infrastructure and Environment position salary (\$68.2K - 90% of position) and allocation of Director of Public Works (\$9.8K 10% of position) and Accounting Technician III (\$1.9K - 5% of position), net of a decrease due to the elimination of the Assistant to the Manager position (\$24.5K - 30% of position)</i>							
Employee Benefits	24,298	20,282	5,931	56,314	43,278	22,996	113.4%	43,278
	<i>Increase due to higher FTE allocation (budget to budget year) and greater FY08 benefit cost</i>							
Total Personal Services	104,434	103,157	24,250	230,105	186,003	82,846	80.3%	186,003
Operating Expenditures								
Operating Supplies	400	1,150	3,776	3,823	1,173	23	2.0%	1,173
Travel & Subsistence	950	2,070	1,210	4,212	2,262	192	9.3%	2,262
Communications & Utilities	18	100	20	1,435	105	5	5.0%	105
Maintenance & Repairs	424	456	946	1,298	1,298	842	184.6%	1,298
	<i>Increase based on current garage billing allocation</i>							
Professional Services	2,356	65,040	65,000	57,946	57,926	(7,114)	-10.9%	57,926
	<i>Continued development of Phase II regulations and ordinance (\$16K), stormwater review (\$22K), digitizing orthophotography stormwater project (\$20K)</i>							
Other Contracted Services	90	1,100	910	1,772	1,122	22	2.0%	1,122
Insurance & Bonding	554	389	930	930	930	541	139.1%	930
	<i>Increase based on allocation of property and casualty insurance premiums</i>							
Total Operating Exps.	4,792	70,305	72,792	71,416	64,816	(5,489)	-7.8%	64,816
Capital Outlay								
Office Furniture & Equip	6,314	37,886	37,886	0	0	(37,886)	-100.0%	0
Vehicles	0	24,000	22,405	24,000	0	(24,000)	-100.0%	0
Total Capital Outlay	6,314	61,886	60,291	24,000	0	(61,886)	-100.0%	0
Contingency	0	5,905	0	0	0	(5,905)	-100.0%	0
Total Expenditures	115,540	241,253	157,333	325,521	250,819	9,566	4.0%	250,819
Total Revenues	123,304	158,367	157,333	325,521	250,819	92,452	58.4%	250,819
	<i>Revenues reflect the transfer from the Water & Sewer Operating Fund</i>							
Net County Cost	(7,764)	82,886	0	0	0	(82,886)	-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	

FY2008 MAJOR OUTCOMES

- Continue Emergency Medical Dispatch (EMD), Emergency Fire Dispatch (EFD), and Emergency Police Dispatch (EPD) Certifications.
- Achieve performance standards as outline by the National Academy of Emergency Dispatch.
- Enhance the quality assurance/improvement review process, to include EFD and EPD.
- Continue to develop and implement standard operating guidelines for Police, Fire, and Emergency Medical Services.
- Develop and maintain a quality training and supervisory leadership program.
- Develop and maintain a process which ensures accuracy for the assignment and maintenance of 9-1-1 addresses.
- Continue to enhance the ability to provide interoperable communications (PACC, VIPER) within Union County and surrounding counties.
- Implement new CAD System (SunGuard OSSI) and conduct training.
- Continue work on the new 800 MHz Radio project to improve radio coverage and provide interoperability with City of Monroe.

FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	170,550	252,192	252,192	314,458	314,458	62,266	24.7%	314,458
Operating	435,588	460,643	445,745	478,507	478,507	17,864	3.9%	478,507
Capital	68,148	2,484,231	2,484,231	0	0	(2,484,231)	-100.0%	0
Other	0	(24,620)	0	461,705	461,705	486,325	-1975.3%	461,705
Total	674,286	3,172,446	3,182,168	1,254,670	1,254,670	(1,917,776)	-60.5%	1,254,670
<i>Revenues</i>								
State/Federal	0	31,840	31,840	0	0	(31,840)	-100.0%	0
Other	1,133,690	1,096,900	1,257,658	1,254,670	1,254,670	157,770	14.4%	1,254,670
Total	1,133,690	1,128,740	1,289,498	1,254,670	1,254,670	125,930	11.2%	1,254,670
Net County Cost	(459,404)	2,043,706	1,892,670	0	0	(2,043,706)	-100.0%	0
<i>Positions</i>								
Full-time Equivalency	4.0	4.0	4.0	5.0	5.0	1.0	25.0%	5.0
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

The personnel increase is attributable to an Addressing Coordinator position and benefits (\$48.8K), a full year of the Public Safety Info Technology Manager position (\$5K) and FY08 compensation adjustments (\$7K). Operating expense increase is due to additional education and training (\$2.3K), selective routing of 911 calls (\$150.9K) net of decreases for one-time expenditures in FY07 for chairs and battery replacements (\$15K), new maintenance and rental agreements (\$81.9K) and interdepartmental charges (\$38.5K).

EMERGENCY TELEPHONE SYSTEM

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
EXPENDITURES								
Personal Services								
Salaries & Wages	123,355	187,297	187,297	233,757	233,757	46,460	24.8%	233,757
				<i>Increase due to additional Addressing Coordinator position (\$35K), full year of Public Safety Info Technology Manager position (\$5K) and FY08 compensation adjustments (\$5.8K)</i>				
Employee Benefits	47,195	64,895	64,895	80,701	80,701	15,806	24.4%	80,701
				<i>Increase due to benefits for additional position (\$13.8K) and FY08 compensation adjustments (\$1.2K)</i>				
Total Personal Services	170,550	252,192	252,192	314,458	314,458	62,266	24.7%	314,458
Operating Expenditures								
Operating Supplies	6,216	20,160	18,444	5,500	5,500	(14,660)	-72.7%	5,500
				<i>Decrease due to one-time expenditures in FY07 for chairs (\$8K) and ups battery replacements (\$7K)</i>				
Travel & Subsistence	2,804	3,310	3,010	5,650	5,650	2,340	70.7%	5,650
				<i>Increase in education for ESRI/SQL server classes (\$1.3K) and additional training for GIS/EPD-Q classes (\$1K)</i>				
Communications & Utilities	189,259	151,964	143,284	302,934	302,934	150,970	99.3%	302,934
				<i>Increase due to selective routing of 911 calls (\$150.9K)</i>				
Maintenance & Repairs	76,540	124,292	124,256	75,563	75,563	(48,729)	-39.2%	75,563
				<i>Decrease due to new maintenance contract in FY08 (\$10.1K) and IT capital equipment charges (\$38.5K)</i>				
Other Contracted Services	423	425	206	550	550	125	29.4%	550
Rentals	159,154	159,300	155,719	87,484	87,484	(71,816)	-45.1%	87,484
				<i>Decrease due to expiration and restructuring of lease payments (\$71.8K)</i>				
Insurance & Bonding	1,192	1,192	826	826	826	(366)	-30.7%	826
Total Operating Exps.	435,588	460,643	445,745	478,507	478,507	17,864	3.9%	478,507
Capital Outlay								
Other Equipment	68,148	2,484,231	2,484,231	0	0	(2,484,231)	-100.0%	0
				<i>FY07 reflects new CAD system purchase</i>				
Total Capital Outlay	68,148	2,484,231	2,484,231	0	0	(2,484,231)	-100.0%	0
Capital Contingency	0	(24,620)	0	461,705	461,705	486,325	-1975.3%	461,705
				<i>Reserve for future 911 system redundancy</i>				
Total Expenditures	674,286	3,172,446	3,182,168	1,254,670	1,254,670	(1,917,776)	-60.5%	1,254,670
Total Revenues	1,133,690	1,128,740	1,289,498	1,254,670	1,254,670	125,930	11.2%	1,254,670
				<i>Decrease due to FY07 fund balance use (\$2.04M) and State grant (\$31.8K) net of additional 911 fees (\$87.4K) and interest income (\$70.3K)</i>				
Net County Cost	(459,404)	2,043,706	1,892,670	0	0	(2,043,706)	-100.0%	0

VOLUNTEER FIRE DEPARTMENTS

FUNDS 32, 34, 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	

FY2008 MAJOR OUTCOMES

FINANCIAL SUMMARY

	<u>FY 05-06</u>	<u>*****FY 06-07*****</u>		<u>*****FY 07-08*****</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	3,508,791	4,194,647	4,194,647	5,051,922	5,051,922	857,275	20.4%	5,051,922
Total	3,508,791	4,194,647	4,194,647	5,051,922	5,051,922	857,275	20.4%	5,051,922
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	3,574,690	4,194,647	4,285,346	5,051,922	5,051,922	857,275	20.4%	5,051,922
Total	3,574,690	4,194,647	4,285,346	5,051,922	5,051,922	857,275	20.4%	5,051,922
Net County Cost	<u>(65,899)</u>	<u>0</u>	<u>(90,699)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-</u>	<u>0</u>

Positions

Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

VOLUNTEER FIRE DEPARTMENTS

DEPARTMENTS	*FY06-07*	FUND	*****FY07-08*****						
	FEE/TAX RATE	BALANCE 6/30/2007	COUNTY SUBSIDY	FIRE FEE / FIRE TAX	FEE/TAX RATE	OTHER SOURCES	TOTAL BUDGET	SHORT-FALL	ADOPTED
ALLENS CROSSRDS	50.00	980	21,600	52,700	50.00	13,626	142,305	53,399	195,704
BAKERS	48.78	29,640	21,600	183,919	36.96	69,841	305,000	0	305,000
BEAVER LANE	50.00	1,050	21,600	123,972	50.00	35,600	225,400	43,178	268,578
FAIRVIEW	45.09	370	21,600	72,630	43.70	19,300	113,900	0	113,900
GRIFFITH RD	50.00	750	21,600	33,782	50.00	14,750	85,482	14,600	100,082
HEMBY BRIDGE (TAX)	<u>0.0464</u>	110,856	0	618,701	<u>0.0377</u>	265,443	995,000	0	995,000
JACKSON	49.71	0	21,600	62,127	50.00	24,280	108,007	0	108,007
LANES CREEK	50.00	1,050	21,600	56,360	50.00	9,600	129,050	40,440	169,490
NEW SALEM	44.40	0	68,400	124,086	50.00	14,500	206,986	0	206,986
PROVIDENCE	50.00	0	21,600	55,185	50.00	225,500	302,285	0	302,285
SANDY RIDGE	49.88	1,450	21,600	73,580	48.92	18,400	115,030	0	115,030
SPRINGS (FEE)	0.00	0	0	2,500	collections for prior years	0	2,500	0	2,500
SPRINGS (TAX)	<u>0.0313</u>	0	0	231,057	<u>0.0312</u>	83,778	314,835	0	314,835
STACK RD	48.55	0	21,600	66,183	50.00	31,600	128,750	9,367	138,117
STALLINGS (FEE)	50.00	0	0	22,095	50.00	0	22,095	0	22,095
STALLINGS (TAX)	<u>0.0444</u>	130,022	0	552,800	<u>0.0262</u>	269,093	951,915	0	951,915
UNIONVILLE	38.98	4,110	37,200	118,414	36.44	91,600	251,324	0	251,324
WAXHAW (FEE)	0.00	0	0	3,000	collections for prior years	0	3,000	0	3,000
WAXHAW (TAX)	<u>0.0413</u>	17,389	0	415,418	<u>0.0513</u>	139,156	571,963	0	571,963
WESLEY CHAP. (TAX)	<u>0.0152</u>	49,383	0	656,305	<u>0.0167</u>	295,943	1,001,631	0	1,001,631
WINGATE	47.48	0	21,600	89,467	50.00	29,241	171,497	31,189	202,686
Total Expenditures		347,050	343,200	3,614,281		1,651,251	6,147,955	192,173	6,340,128
Net County Cost	N/A	N/A	343,200	N/A	N/A	N/A	343,200	192,173	535,373

Sales Tax Allocations
 HEMBY BRIDGE (TAX) 265,443
 SPRINGS (TAX) 68,178
 STALLINGS (TAX) 246,998
 WAXHAW (TAX) 123,456
 WESLEY CHAP. (TAX) 194,343
898,418

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	

FY2008 MAJOR OUTCOMES

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

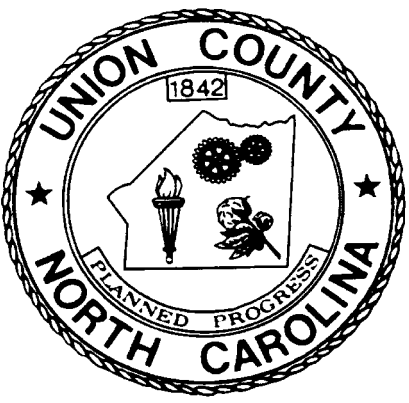
FINANCIAL SUMMARY

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****			% INC./	
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.	VARIANCE	DEC.	ADOPTED
<i>Expenditures</i>								
Personnel	0	0	0	0	0	0	-	0
Operating	7,915,661	9,104,790	9,463,859	10,577,886	10,577,886	1,473,096	16.2%	10,577,886
Capital	0	0	0	0	0	0	-	0
Other	0	0	0	0	0	0	-	0
Total	7,915,661	9,104,790	9,463,859	10,577,886	10,577,886	1,473,096	16.2%	10,577,886
<i>Revenues</i>								
State/Federal	0	0	0	0	0	0	-	0
Other	7,991,202	8,852,540	9,377,594	10,335,052	10,320,576	1,468,036	16.6%	10,320,576
Total	7,991,202	8,852,540	9,377,594	10,335,052	10,320,576	1,468,036	16.6%	10,320,576
Net County Cost	(75,541)	252,250	86,265	242,834	257,310	5,060	2.0%	257,310
<i>Positions</i>								
Full-time Equivalency	-	-	-	-	-	-	-	-
Part-time Equivalency	-	-	-	-	-	-	-	-

BUDGET HIGHLIGHTS

INTERNAL SERVICE & PENSION TRUST FUNDS

	FY 05-06	*****FY 06-07*****		*****FY 07-08*****		VARIANCE	% INC./ DEC.	ADOPTED
	ACTUAL	CURRENT	ESTIMATE	REQUEST	RECOMM.			
<u>Workers' Compensation</u>								
<u>Expenditures</u>								
Administration, Legal Fees	84,064	110,000	90,110	110,000	110,000	0	-	110,000
Claims and Charges	201,063	300,000	160,000	300,000	300,000	0	-	300,000
Other Operating Costs	523	9,350	6,597	9,350	9,350	0	-	9,350
<u>Revenues</u>								
Investment Income	64,736	44,000	97,600	97,600	97,600	53,600	121.8%	97,600
Net County Cost	220,914	375,350	159,107	321,750	321,750	(53,600)	-14.3%	321,750
<u>Pension Trust</u>								
<u>Expenditures</u>								
Separation Allowance	675,974	834,896	776,700	947,600	947,600	112,704	13.5%	947,600
<u>Revenues</u>								
Employer Contributions	707,756	804,894	820,000	899,180	884,704	79,810	9.9%	884,704
Investment Income	41,639	30,002	64,600	64,600	64,600	34,598	115.3%	64,600
Net County Cost	(73,421)	0	(107,900)	(16,180)	(1,704)	(1,704)	-	(1,704)
<u>Health Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	311,671	347,386	327,500	359,750	359,750	12,364	3.6%	359,750
Claims and Charges	5,348,853	5,989,264	6,400,000	7,104,000	7,104,000	1,114,736	18.6%	7,104,000
Purchased Insurance	321,579	446,091	419,800	461,780	461,780	15,689	3.5%	461,780
<u>Revenues</u>								
Employer Contributions	5,064,018	5,801,093	6,203,508	6,857,280	6,857,280	1,056,187	18.2%	6,857,280
Member Contributions	906,285	951,639	941,800	1,035,980	1,035,980	84,341	8.9%	1,035,980
Investment Income	18,835	23,733	34,600	34,600	34,600	10,867	45.8%	34,600
Net County Cost	(7,035)	6,276	(32,608)	(2,330)	(2,330)	(8,606)	-137.1%	(2,330)
<u>Dental Benefits</u>								
<u>Expenditures</u>								
Administration, Legal Fees	20,963	22,530	21,900	24,090	24,090	1,560	6.9%	24,090
Claims and Charges	345,094	345,273	440,000	488,400	488,400	143,127	41.5%	488,400
<u>Revenues</u>								
Employer Contributions	333,283	383,384	265,424	433,355	433,355	49,971	13.0%	433,355
Member Contributions	99,461	100,900	107,310	118,041	118,041	17,141	17.0%	118,041
Investment Income	4,048	3,841	8,100	8,100	8,100	4,259	110.9%	8,100
Net County Cost	(70,735)	(120,322)	81,066	(47,006)	(47,006)	73,316	-60.9%	(47,006)
<u>Property & Casualty</u>								
<u>Expenditures</u>								
Claims and Charges	605,877	700,000	821,252	772,916	772,916	72,916	10.4%	772,916
<u>Revenues</u>								
County Contributions	605,877	704,240	821,252	772,916	772,916	68,676	9.8%	772,916
Other Revenues	138,726	0	0	0	0	0	-	0
Investment Income	6,538	4,814	13,400	13,400	13,400	8,586	178.4%	13,400
Net County Cost	(145,264)	(9,054)	(13,400)	(13,400)	(13,400)	(4,346)	48.0%	(13,400)
Total Expenditures	7,915,661	9,104,790	9,463,859	10,577,886	10,577,886	1,473,096	16.2%	10,577,886
Total Revenues	7,991,202	8,852,540	9,377,594	10,335,052	10,320,576	1,468,036	16.6%	10,320,576
Net County Cost	(75,541)	252,250	86,265	242,834	257,310	5,060	2.0%	257,310



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	24,132	78,421
1052	Controlled Substance Tax	111,988	69,890	42,098
1061	Domestic Violence Grant	192,000	173,047	18,953
1062	2003 LLEBG	0	17,910	(17,910)
1102	Homeland Sec. Catawba Nuclear	25,575	9,946	15,629
1103	Homeland Sec. U.S. Grant	380,683	380,221	462
1104	Homeland Sec. U.S. Grant	247,326	247,326	0
1106	CERT Grant Program	12,500	7,001	5,499
Total		<u>1,072,625</u>	<u>929,473</u>	<u>143,152</u>
Revenue Sources:				
	Intergovernmental-Departmental	900,316	1,008,799	(108,483)
	Investment Income	1,066	13,495	(12,429)
	Other Revenues	5,350	48,691	(43,341)
	Interfund Transfers	165,893	177,125	(11,232)
Total		<u>1,072,625</u>	<u>1,248,110</u>	<u>(175,485)</u>
Net		<u>0</u>	<u>(318,637)</u>	<u>318,637</u>
<u>General Capital Project Fund</u>				
General Government Projects:				
PR001	Judicial Center	15,126,496	15,173,907	(47,411)
PR027X	Government Center Renovation - Phase I	14,721,690	3,197,651	11,524,039
PR028	Government Center Renovation - Phase I	117,489	98,427	19,062
Public Safety Projects:				
PR010	Law Enforcement/Jail Software	164,518	159,618	4,900
PR018	Law Enforcement/Animal Shelter	1,742,794	1,728,269	14,525
PR019	Law Enforcement/Jail Expansion	4,882,900	978,053	3,904,847
PR020	Law Enforcement/Firearms Range	1,855,665	19,500	1,836,165
PR031	Homeland Security/EOC,E911,Fire Srv Relocate	593,500	0	593,500
PR037	E911-CAD/RMS	369,771	0	369,771
Economic & Physical Development Projects:				
PR003	Agricultural Center	6,172,035	6,152,684	19,351
Education Projects:				
PR007	School Capital Outlay-Fairview Elem	258,363	48,836	209,527
PR008	School Capital Outlay-W. Bickett Elem	8,514,353	8,219,300	295,053
PR014	School Capital Outlay-FY2004 Allocation	4,027,314	4,014,247	13,067
PR023	School Capital Outlay-FY2005 Allocation	7,459,825	7,459,825	0
PR025	UCPS Brewer Drive Renovation/Expa	6,167,924	6,167,924	0
PR016	UCPS Brewer Drive Renovation/Expa	2,012,000	2,012,000	0
PR002	SPCC-Old Charlotte Hwy	2,299,264	2,299,260	4
PR004	SPCC-West Continuing Education Center	2,291,430	2,291,430	0
PR035	SPCC-MFG/Tech Ed Center	350,000	35,538	314,462
PR036	SPCC-Student Center	200,000	0	200,000
S01	School Capital Outlay	11,043,050	4,913,639	6,129,411
Cultural and Recreational Projects:				
PR009	Cane Creek Park Festival Area	59,594	59,594	0
PR011	Parks & Recreation Grant	500,000	491,417	8,583
PR012	Parks & Recreation Potential Grant	42,304	42,304	0
PR015	Parks & Recreation-J.Helms Phase I	700,881	327,240	373,641
PR021	Parks & Recreation Grant	782,872	757,501	25,371
PR022	Parks & Recreation-J.Helms Phase II	509,468	423,638	85,830
PR026	Parks & Recreation-J.Helms Phase III	1,315,753	824,034	491,719
PR032	Library-Southwest Regional Library	3,483,000	342,000	3,141,000
PR033	Parks & Recreation- North District Park	100,000	0	100,000
PR034	Parks & Recreation- West District/Comm Parks	100,000	0	100,000

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>			
Debt Service Projects:			
PR013 Debt Issues	805,224	789,009	16,215
PR024 COP's Debt Srv Transfer	1,831,000	2,318,653	(487,653)
Total	100,600,477	71,345,498	29,254,979
Revenue Sources:			
Intergovernmental-Departmental	1,200,000	337,320	862,680
Proceeds form Sale of Debt	45,539,030	41,131,154	4,407,876
Investment Income	807,500	986,984	(179,484)
Other Taxes	120,000	120,000	0
Interfund Transfers	52,933,947	60,471,675	(7,537,728)
Total	100,600,477	103,047,133	(2,446,656)
Net	0	(31,701,635)	31,701,635
<u>Library Capital Project</u>			
Cultural and Recreational Projects:			
6110 Monroe	4,581,175	4,573,725	7,450
6111 Union West	1,919,312	1,907,473	11,839
6112 Marshville	1,539,334	1,539,260	74
6113 Weddington	32,965	32,965	0
6114 Waxhaw	221,899	221,156	743
6116 Automation	24,411	24,411	0
6117 SW Union	3,685,500	28,508	3,656,992
Total	12,004,596	8,327,498	3,677,098
Revenue Sources:			
Intergovernmental-Departmental	868,040	868,040	0
Proceeds form Sale of Debt	2,824,674	2,824,674	0
Other Taxes	721,741	550,741	171,000
Interfund Transfers	7,590,141	4,428,920	3,161,221
Total	12,004,596	8,672,375	3,332,221
Net	0	(344,877)	344,877
<u>School Bond Fund 55</u>			
Education Projects:			
510 New School Elementary M	10,000	800	9,200
511 Hwy 200 Road Widening Project	900,000	125,342	774,658
512 Wesley Chapel Elem. School Additions & Renov	447,653	153,000	294,653
513 Weddington High School Athletic Facilities	150,000	36,000	114,000
514 Monroe High School Athletic Facilities	597,000	345,849	251,151
515 New School Elementary J	2,803,570	1,972,081	831,489
516 New Transportation Facility & Maintenance	634,372	18,215	616,157
517 New School Elementary E	11,383,241	11,133,108	250,133
518 New School Elementary F	14,380,992	13,282,083	1,098,909
519 New School Elementary G	18,990,619	12,304,910	6,685,709
527 New School Elementary H	18,902,759	11,536,562	7,366,197
528 New Middle School B	29,406,459	23,689,663	5,716,796
529 High School B	39,184,205	33,033,676	6,150,529
530 Bond Expense	2,981,538	1,635,920	1,345,618
533 Parkwood Cluster	5,056,749	5,029,890	26,859
534 Piedmont Cluster	924,382	857,967	66,415
538 New ES#1-Piedmont Cluster	9,062,267	9,059,767	2,500
539 New ES#2-Parkwood Cluster	10,956,270	10,755,175	201,095
542 New MS-Piedmont/Sun Valley Area	17,305,060	16,913,909	391,151
543 New HS-Piedmont/Sun Valley Area	33,067,435	32,919,231	148,204

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):				
544	New Union County Career Center	21,807,547	21,525,368	282,179
545	Land Cost	6,600,009	6,600,009	0
548	School Administrative Costs	2,049,218	1,896,833	152,385
549	Land Banking	804,237	295,607	508,630
550	Gym Project - FHHS & PMH	16,901,887	11,128,874	5,773,013
551	Gym Project - MH, PWH & SVH	24,217,643	15,156,833	9,060,810
552	New School Elementary I	17,724,874	9,267,903	8,456,971
553	UCPS Matching Grant Programs	155,000	144,755	10,245
554	UCPS Mobile Classroom	2,318,548	2,318,548	0
555	Classroom Additions	10,347,685	9,669,066	678,619
556	Wolfe Development Ctr	7,523,687	296,266	7,227,421
557	New Middle School C	19,699,788	17,598,681	2,101,107
558	New High School C	58,500	893,501	(835,001)
559	New Elementary School K	846,650	607,267	239,383
560	New Elementary School N	3,969,763	3,969,763	0
PR016	UCPS Brewer Dr. Renovation	589,346	579,756	9,590
Total		352,758,953	286,752,178	66,006,775
Revenue Sources:				
	Proceeds form Sale of Debt	351,395,645	202,723,362	148,672,283
	Investment Income	1,363,308	2,658,842	(1,295,534)
Total		352,758,953	205,382,204	147,376,749
Net		0	81,369,974	(81,369,974)
School Bond Fund 58				
Education Projects:				
530	School Bond Project	2,385	2,385	0
Total		2,385	2,385	0
Revenue Sources:				
	Investment Income	2,385	2,385	0
Total		2,385	2,385	0
Net		0	0	0
Total Expenditures		466,439,036	367,357,032	99,082,004
Total Revenues		466,439,036	318,352,207	148,086,829
Net		0	49,004,825	(49,004,825)

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>				
SE002	East Side Improvements	4,406,000	207,691	4,198,309
SH001	Self Help	200,000	0	200,000
SP001	Expand 12 Mile 6MGD	22,674,697	18,902,785	3,771,912
SP002	Hunley Creek Off-Line	1,554,343	1,443,102	111,241
SP003	Crooked Creek Lab Expan & UV	926,741	898,285	28,456
SP004	IBT Permitting	131,221	27,578	103,643
SP005	Rocky River Regional WWTP	6,823,809	411,127	6,412,682
SP006	Sheaffer Cost Validation	24,709	24,709	0
SP008	Tallwood UV Improvements	91,472	91,472	0
SP009	Clear Creek Trunk Sewer & Package	3,406,550	10,800	3,395,750
SP010	12Mile Creek Beneficial Re-Use	1,777,650	30,960	1,746,690
SP011	Future 12M Creek WWTP Expansion	2,450,000	49,553	2,400,447
SP013	12M WWTP Phosphorus Removal	1,575,500	0	1,575,500
SP014	12M WWTP Odor Control	511,470	30,444	481,026
SW	Sewer Misc. Projects	1,777	1,777	0
SW001	Little 12 Mile Sewer	1,511,635	1,504,952	6,683
SW002	Blythe Creek Sewer	1,684,471	1,684,471	0
SW003	Parkwood School	419,021	419,021	0
SW004	West Union School	302,500	21,084	281,416
SW005	Marvin Branch	68,005	68,005	0
SW006	Crooked Creek Lab I & I	15,000	15,000	0
SW007	Waxhaw Server Rehab	1,145,787	1,145,787	(0)
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	698,946	473,148	225,799

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>				
SW017	I & I Reduction/Sewer Rehab	1,532,912	1,532,912	0
SW018	Connect Diversn Force Main	73,806	70,806	3,000
SW019	Meadows Mobile Home Park	325,650	24,516	301,134
SW020	Update Sewer Master Plan	276,952	160,293	116,659
SW023	Blythe Creek Branch 1 Sewer	538,550	0	538,550
SW024	Wysacky Sewer	249,900	0	249,900
SW025	CC WWTP Influent Pipe Improvements	356,500	0	356,500
MS001	Sewer Rehab I & I	40,016	0	40,016
MS002	CC Manhole Rehab	96,238	96,238	0
MS003	Sewer Right of Way Clearing	25,000	21,000	4,000
MS004	CC WWTP Barscreen Upgrades	69,059	53,079	15,980
MW001	Waterline Replacement	426,833	0	426,833
MW002	Bicket Ridge	19,565	19,564	1
MW003	Lawyer Road Waterline Relocation	7,150	7,150	0
MW004	Hydraulic Model Indian Trail	4,569	4,569	0
MW005	Millbridge Hydraulic Modeling	4,483	0	4,483
MW006	Lee Pierce Road	15,000	12,390	2,610
MW008	HWY 84 24" WL Relocation	150,000	29,162	120,838
MW009	WC/Goldminer WL Relocation (Required)	150,000	0	150,000
MW010	Water Resource Model On Call Service	15,000	0	15,000
<u>Water Projects:</u>				
WP001	Expand CRWTP 18 MGD	7,080,798	7,080,798	0
WP002	Rocky River WTP	102,415	102,415	0
WP003	CRWTP Reservoir Expansion	2,702,500	20,750	2,681,750
WP004	CRWTP Expansion	2,640,000	0	2,640,000
WP005	Northern Union County Water	150,000	24,047	125,953
WP006	East Source Treatment (Anson)	220,000	0	220,000
WT001	Stallings Tank	455,104	455,104	0
WT002	Stallings Area Water Lines	660,715	660,715	0

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WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

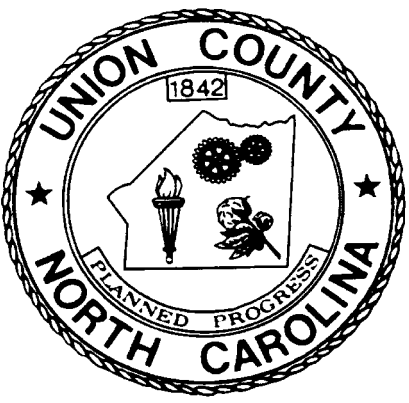
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		<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>
<u>Water Projects (continued):</u>				
WT003	Water Main to Sims Rd.	5,381,739	5,381,739	0
WT004	Sims Tank & Pump Station	1,454,254	1,454,254	0
WT005	County Wide Transmission Main-Phase I	12,622,104	12,408,251	213,853
WT006	Ridge Road Pump Station & Elev. Tank	888,000	271,436	616,564
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	5,708,957	5,698,187	10,770
WT012	South Altan Water Sys Improvements	2,497,943	2,499,526	(1,583)
WT015	Northwest Tank	24,688	15,914	8,774
WT016	NC218/Goose Creek Crossing	200,330	155,339	44,991
WT017	Hemby Bridge Crossing	0	0	0
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	31,050	31,050	0
WT022	Western Union School Pump Station	14,960	14,960	0
WT023	Hillcrest Rd Water Line Extension	104,697	104,697	0
WT025	Hwy 218 Water Line	1,777,205	1,777,204	1
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	2,504,328	2,504,328	0
WT029	County Wide Transmission Main-Phase II	5,432,000	257,108	5,174,892
WT030	County Wide Transmission Main-Phase III	4,268,000	178,266	4,089,734
WT031	Roanoke Church Road Self Help	5,760	4,920	840
WT032	Brett Drive Self Help	10,108	10,108	0
WT033	Providence Woods Self Help	14,417	14,417	0
WT034	Mt Pleasant Church Road Self Help	300	15,531	(15,231)
WT035	Bulk Water Projects	690,000	19,148	670,852

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WATER AND SEWER CAPITAL PROJECT ORDINANCE FUND

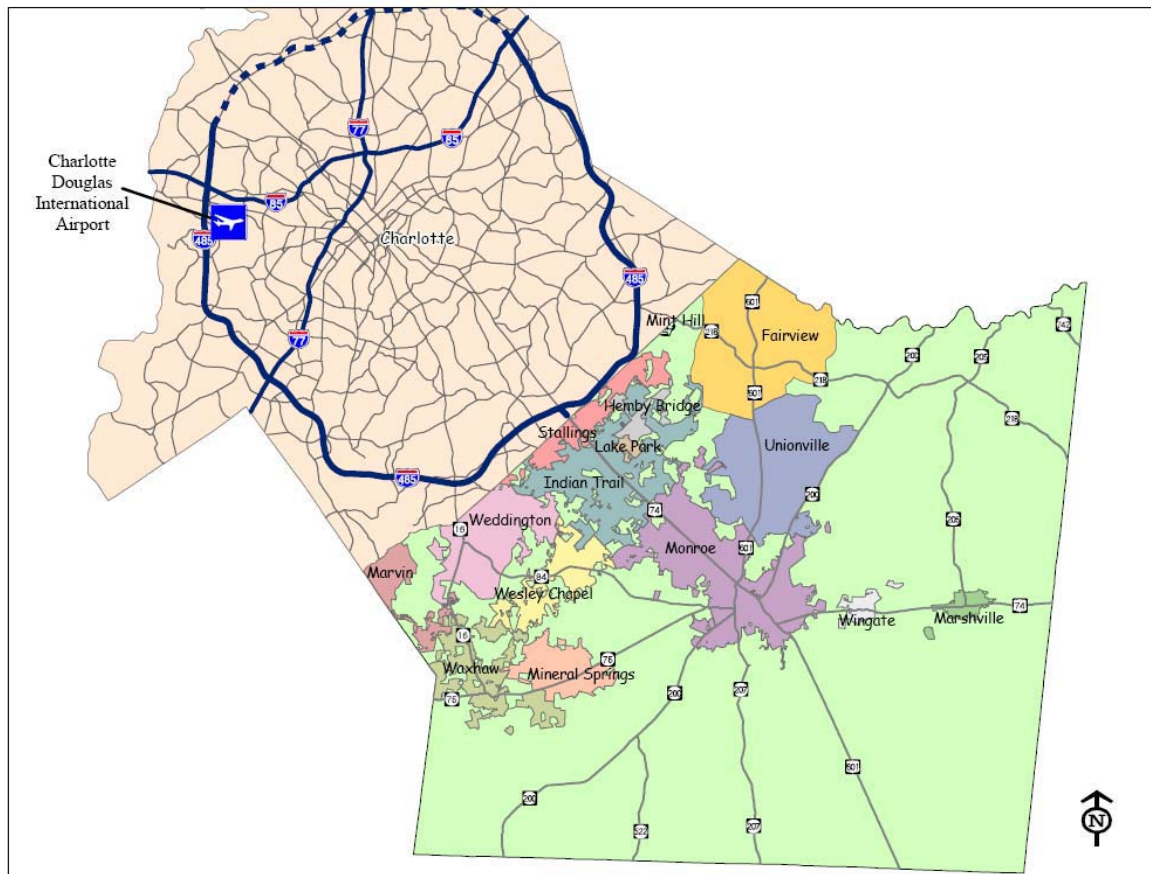
	<u>Project Authorization</u>	<u>Expenditures / Revenue To Date</u>	<u>Variance Pos. / (Neg.)</u>	
<u>Water Projects (continued):</u>				
WT037	Stallings Road Waterline (Madison)	428,540	123,452	305,088
WT038	Secrest SC/IT Rd Water Main Connection	2,650,077	2,270,880	379,197
WT039	Cuthbertson Road Water Line	529,375	13,566	515,809
WT040	Dodge City Water	251,160	0	251,160
WT041	Elevated Tank Maintenance	345,000	22,667	322,333
WT043	HWY 74 & 75 Pump Station Generator	345,000	0	345,000
WT044	Weddington Elevated Storage Tank	3,190,000	9,550	3,180,450
WT045	Waxhaw-Marvin Rd Connector	529,375	2,454	526,922
WT046	Cureton Parkway	481,250	0	481,250
WT047	Forest Lawn/Potters Trans Main	2,887,500	68,005	2,819,495
WT048	Misc Waterline Infill Projects	385,000	0	385,000
WT049	Stage 2 DBPR Implementation	200,000	12,423	187,577
WT050	Waxhaw Indian Trail Interconnect	22,750	3,340	19,411
PW001	Public Works Renovations-50/50 W&S	185,334	185,334	0
PW002	SCADA System Improvements	800,500	706,757	93,743
PW003	Master Plan Update	136,840	136,840	0
PW004	Contributed Capital Easements	25,000	14,801	10,199
PW005	Government Center Renovations for PW	2,138,500	0	2,138,500
PW006	Expand Operations Center	94,000	0	94,000
<u>Revenue Sources:</u>				
	Intergovernmental	1,996,768	35,468	1,961,300
	Proceeds from Sale of Debt	64,801,823	40,626,862	24,174,961
	Investment Income	2,800,482	2,198,231	602,251
	Interfund Transfers	61,544,820	61,308,324	236,496
Total Expenditures		131,143,893	75,321,544	55,822,349
Total Revenues		131,143,893	104,168,885	26,975,008
Net		0	(28,847,341)	28,847,341



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 15th fastest in the nation since 2000.



Union at a Glance

Demographic Characteristics

Population – 175,272 (2006 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 - \$53,889 (2nd highest in State beyond Wake County)
 Average single family listing price @ \$432,470 (Charlotte MLS – May 2007)

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
 Union County – 3.7% (March 2007)
 Union County – 4.0% (2006)
 North Carolina – 4.8% (2006)
 United States – 4.6% (2006)

Building Construction		
Year	# of Permits	\$ Value
2004	4,372	647M
2005	5,176	834M
2006	5,820	1,022M
2007*	5,000	900M

*estimate

Major Employers (# of employees)

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

County's ten largest taxpayers:

Taxpayer	Type of Business	2005 Assessed Valuation	Percentage of Total Assessed Valuation
Charlotte Pipe & Foundry Company	Plastics	\$ 115,396,360	0.79%
Union Electric Membership Corporation	Utility	68,860,568	0.47%
Duke Power Company	Utility	50,674,603	0.35%
Teledyne/ALLVAC	Metals	42,412,673	0.29%
Piedmont Natural Gas	Gas	42,190,443	0.29%
Centex Homes	Home Builder	35,641,556	0.24%
Verizon	Utility	35,538,812	0.24%
Alltel	Utility	33,695,148	0.23%
Tyson Farms/Holly Farms	Poultry	31,943,657	0.22%
Parkdale America	Yarn Manufacturer	29,187,082	0.20%
Total assessed valuation of top 10 taxpayers		\$ 485,540,902	3.32%
Total County-wide assessed valuation		\$14,635,943,085	

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>Meter Size</u>	<u>Water</u>		<u>Sewer</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 Certificates of Participation.

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:

<u>1980</u>	<u>1990</u>	<u>2000</u>
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:

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
131,869	138,854	144,838	152,010	161,332

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>
2000	\$26,170	\$27,068
2001	27,618	27,493
2002	26,420	27,510
2003	26,651	27,919
2004	27,667	29,579

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 (3.9% in July 2006) than the State (5.1% in July 2006) and the United States (5.0% in July 2006). 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 Farms, Inc.	1,000+
Union Regional Medical Center	1,000+
McGee Brothers Co., Inc.	1,000+
County of Union	500-999
TDY Industries 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 College	250-499
Decore-ative Specialties	250-499
Griffin Automotive Group LLC	250-499
Windsor Window Co.	250-499

Source: <http://jobs.esc.state.nc.us/lmi/largest/largest.pdf>
Data as of December 2005

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 Farms 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 Farms 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
Union Regional Medical Center	47,000,000
Schrader Bridgeport	25,000,000
Gold Signature Foods	24,275,000
Parkdale Mills	23,200,000
Tyson Farms	20,350,000
Greiner Bio-One	19,950,000
Consolidated 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	5,500,000
	<u>\$276,222,000</u>

Note: Table includes aggregate company investments of amounts equal to or greater than \$5,000,000 from 1998 through 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 Union Regional Medical Center, 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, and (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.

Union Regional Medical Center (the "Medical Center") contributes to the County's improving economic environment. The Medical Center recently completed a \$47 million, 78,000 square-foot expansion which added a state-of-the-art two-story Outpatient Diagnostic

and Treatment Pavilion, including a cancer treatment center, a computerized axial tomographic scanner and magnetic resonance imaging services. The Medical Center recently announced plans to renovate the third floor of the acute care patient tower and the construction of a replacement facility for its long-term care facility. 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 local sales and use tax collections for the most recent four fiscal years ended June 30, 2006 are shown in the table below:

Local¹ Sales and Use Tax Receipts

Fiscal Year Ended June 30, ²	Total Receipts	Increase From Previous Year
2003	\$26,652,515	
2004	30,648,205	14.99%
2005	35,354,212	15.35%
2006 ³	39,643,399	12.13%

Source: North Carolina Department of Revenue, Statistical Abstract of North Carolina Taxes

1 "Local" includes sales and use tax collections by the County and all municipalities within the County.

2 Comparable abstracts were not available prior to the fiscal year ended June 30, 2003.

3 Compiled by the County from the North Carolina Department of Revenue monthly Local Government Sales and Use Tax Distribution reports.

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

The County

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 2006 permits and values reaching historic highs.

The following table illustrates building activity in the County since 2002 as shown by the number of building permits issued and estimated value of the related construction for the past five fiscal years:

Building Activity

Fiscal Year Ending <u>June 30,</u>	Total Value <u>(In Thousands)</u>
2002	\$358,173
2003	465,191
2004	647,723
2005	833,756
2006	1,022,262

Source: County Department of Inspections.

Employment

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

Unemployment Percentages

<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
5.0%	4.5%	4.5%	4.0%

Government and Major Services

Government Structure. The County has a Commissioner-Manager form of government with five Commissioners comprising the governing body. The Commissioners are elected on a staggered basis for terms of four years. The County Manager is appointed by and serves at the pleasure of the Board of Commissioners. The Board of Commissioners annually adopts a budget and establishes a tax rate for the support of County programs. The County

Manager has the responsibility of administering these programs in accordance with policies and the annual budget adopted by the Board of Commissioners. The County is responsible for providing public safety, health and human services, public utilities, and park and recreation programs and local funding for public education.

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

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

Funding of Union County School Administrative Unit

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

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 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	31	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 a 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, 2006, the County provided \$920,500 (audited) in capital and operating support and \$287,405 (unaudited) 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 aircraft through Landmark Aviation, the airport's fixed-base operator and Flight Inc., the airport's special fixed-base operator.

The County

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 \$11,663,982 (unaudited) in local funds for the fiscal year ended June 30, 2006 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 \$2,648,405 (unaudited) in local funds for the fiscal year ended June 30, 2006 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, 2006, the County spent \$288,961 (unaudited) 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, six 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 \$3.8 million (unaudited) for the fiscal year ended June 30, 2006, and along with other fee-based revenues resulted in net income of \$1,073,122 (unaudited).

A Solid Waste Capital Reserve Fund has been established to finance the closure and opening of future landfill operations. At June 30, 2006, the Solid Waste Capital Reserve Funds current assets were \$4,593,372 (unaudited) and the Fund's postclosure liability was \$2,545,765 (unaudited).

Debt Information

In accordance with the provisions of the State Constitution and The Local Government Bond Act, as amended,

The County

allowing for issuance of all presently authorized bonds, the County had the statutory capacity to incur additional net

debt in an approximate amount of \$788,967,114 (unaudited) as of June 30, 2006.

Outstanding General Obligation Debt.

	<u>June 30, 2003</u>	<u>June 30, 2004</u>	<u>June 30, 2005</u>	<u>June 30, 2006 (unaudited)¹</u>
Refunding Bonds	\$ 35,144,001	\$ 48,435,300	\$ 64,935,300	\$ 59,082,900
School Bonds	96,825,275	78,425,225	192,765,000	184,530,772
Sanitary Sewer Bonds	3,609,725	224,775	-	-
Other Bonds	69,000	51,500	1,769,000	1,710,728
Commercial Paper Notes	-	21,230,000	-	-
Total Bonds	<u>\$135,648,001</u>	<u>\$148,366,800</u>	<u>\$259,469,300</u>	<u>\$245,324,400</u>

¹ As of June 30, 2006, the County had \$13,495,000 of General Obligation Commercial Paper Bond Anticipation Notes outstanding, which are not included in this schedule.

General Obligation Debt Ratios.

<u>As of</u>	<u>Total GO Debt ¹</u>	<u>Assessed Valuation (000 omitted)</u>	<u>Total GO Debt to Assessed Valuation</u>	<u>Population</u>	<u>Total GO Debt Per Capita</u>
July 1, 2002	\$144,994,000	\$10,169,868	1.43	\$138,854 ²	\$1,044.22
July 1, 2003	135,648,001	10,770,779	1.26	144,838 ²	936.55
July 1, 2004	148,366,800	13,403,624	1.11	152,010 ²	976.03
July 1, 2005	259,469,300	14,635,943	1.77	161,332 ³	1,608.29
July 1, 2006 ⁴	245,324,400	15,991,269	1.53	168,270 ³	1,457.92

⁽¹⁾ This amount excludes at July 1, 2004 \$18,390,000, at July 1, 2005 \$26,160,000 and at July 1, 2006, \$19,850,000 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.

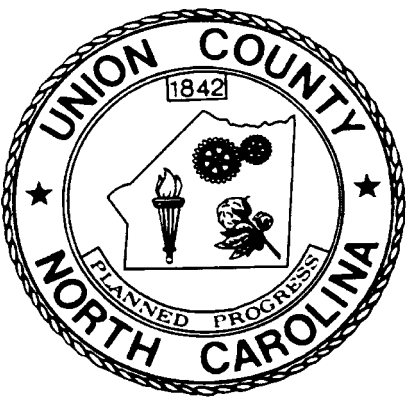
⁽³⁾ Projected Annual Population Data as published by the North Carolina Office of State Budget and Management.

⁽⁴⁾ As of July 1, 2006, the County had \$13,495,000 of General Obligation Commercial Paper Bond Anticipation Notes outstanding, which are not included in this schedule.

General Obligation and Installment Financing Debt Service Requirements and Maturity Schedule

Year Ending	General Obligation Bonds ¹		Installment Financings ²		Total ^{1,2}	
	Principal	Principal & Interest	Principal	Principal & Interest	Principal	Principal & Interest
2007	\$14,227,600	\$ 24,233,551	\$2,307,272	\$3,817,108	\$16,534,872	\$28,050,659
2008	14,161,800	23,536,127	2,102,272	3,564,405	16,264,072	27,100,532
2009	13,910,000	22,652,448	2,107,082	3,493,451	16,017,082	26,145,899
2010	14,020,000	22,147,711	2,060,000	3,396,650	16,080,000	25,544,361
2011	13,640,000	21,166,827	2,075,000	3,324,563	15,715,000	24,491,390
2012	12,745,000	19,698,396	2,090,000	3,250,050	14,835,000	22,948,446
2013	12,685,000	19,127,291	1,895,000	2,975,150	14,580,000	22,102,441
2014	11,975,000	17,908,443	1,895,000	2,915,931	13,870,000	20,824,374
2015	11,935,000	17,372,400	1,895,000	2,854,344	13,830,000	20,226,744
2016	11,900,000	16,845,666	1,895,000	2,759,594	13,795,000	19,605,260
2017	11,915,000	16,367,319	1,895,000	2,664,844	13,810,000	19,032,163
2018	11,880,000	15,835,955	1,895,000	2,570,093	13,775,000	18,406,048
2019	11,845,000	15,305,790	1,895,000	2,475,344	13,740,000	17,781,134
2020	10,110,000	13,076,824	1,895,000	2,380,594	12,005,000	15,457,418
2021	6,315,000	8,863,844	1,895,000	2,285,844	8,210,000	11,149,688
2022	6,315,000	8,626,855	1,895,000	2,207,675	8,210,000	10,834,530
2023	6,315,000	8,389,866	1,895,000	2,129,506	8,210,000	10,519,372
2024	6,315,000	8,152,877	1,895,000	2,051,337	8,210,000	10,204,214
2025	6,315,000	7,915,889	1,895,000	1,973,169	8,210,000	9,889,058
2026	8,300,000	9,663,900	-	-	8,300,000	9,663,900
2027	8,300,000	9,358,925	-	-	8,300,000	9,358,925
2028	8,300,000	9,053,950	-	-	8,300,000	9,053,950
2029	8,300,000	8,748,975	-	-	8,300,000	8,748,975
2030	3,600,000	3,744,000	-	-	3,600,000	3,744,000
Total	\$245,324,400	\$347,793,829	\$37,376,626	\$53,089,652	\$282,701,026	\$400,883,481

- (1) As of June 30, 2006, the County had \$13,495,000 of General Obligation Commercial Paper Bond Anticipation Notes outstanding, which are not included in this schedule.
- (2) These amounts exclude the 2006 Certificates offered in connection with this Official Statement.



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 175,000 plus residents. County services are financed through a variety of taxes, fees, intergovernmental assistance and charges for services. In order to plan for the delivery of effective services and efficiently manage the revenues which support those services, the County adopts an annual budget.

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

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

As A Policy and Planning Tool

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

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

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

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

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

Development of the Budget

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

Basics of Budgeting

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

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

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

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

Budget Approval

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

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

Basics of Budgeting

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

Budget Implementation and Monitoring

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

The budget contains estimated revenues to be received and anticipated expenditures. Revenues are constantly monitored throughout the fiscal year to detect significant fluctuations in receipts.

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

The Manager also makes recommendations for addressing the budget imbalance. If an unforeseen spending need arises or revenues are not sufficient to support planned expenditures, the County may transfer money from contingency or other activities or appropriate money from its reserves.

Basics of Budgeting

Basis of Budgeting

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

Budgetary Amendment and Control

The appropriation authorization of the County Commission is generally at the agency level. Prior year's carryover encumbrances and designated reserves are re-appropriated by the County Commission based on audited financial statements. Encumbrances and designated reserves increase the agency

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

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

Fund Accounting

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

Governmental Funds

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

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

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

payment of, certain long-term debt issued for the capital construction program of the Union County Public Schools. 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 2007-2008 fiscal year.

Ad Valorem Taxes

The recommended general tax rate is 69.75 cents per 100 dollars of property valuation with an estimated 98.6 percent collection rate for real property and a 90 percent collection rate for motor vehicles. The total projected tax base for FY2008 is estimated at \$17.56 billion representing an increase of \$1.45 billion or 9.0% over FY2007's amount of \$16.11 billion. Every penny on the FY2008 tax base generates approximately \$1.717 million.

The tax rate of 69.75 cents per \$100 is projected to generate about \$119.7 million in current year's property taxes.

The table below compares property values for fiscal years 2007 and 2008:

FY TY	2007 2006	2008 2007
Real	\$ 13,192,401,545	\$ 14,379,717,684
Personal	1,036,165,996	1,129,420,936
Public Service	276,145,482	300,998,575
	<u>14,504,713,023</u>	<u>15,810,137,195</u>
% Growth	10.53%	9.00%
Motor Vehicles	1,608,791,686	1,753,582,938
% Growth	2.11%	9.00%
Total Tax Base	\$ 16,113,504,709	\$ 17,563,720,133

Ad Valorem Taxes – Adopted Budget

The adopted general tax rate is 71.11 cents per 100 dollars of property valuation with an estimated 98.6 percent collection rate for real property and a 90 percent collection rate for motor vehicles. The total projected tax base for FY2008 is estimated at \$17.40 billion representing an increase of \$1.27 billion or 7.89% over

FY2007's amount of \$16.13 billion. Every penny on the FY2008 tax base generates approximately \$1.701 million.

The tax rate of 71.11 cents per \$100 is projected to generate about \$120.95 million in current year's property taxes.

The table below compares property values for fiscal years 2007 and 2008:

FY TY	2007 2006	2008 2007
Real	\$ 13,192,401,545	\$ 14,375,552,000
Personal	1,036,165,996	984,000,000
Public Service	276,145,482	287,191,301
	<u>14,504,713,023</u>	<u>15,646,743,301</u>
% Growth	10.53%	7.87%
Motor Vehicles	1,620,788,964	1,750,452,081
% Growth	2.87%	8.00%
Total Tax Base	\$ 16,125,501,987	\$ 17,397,195,382

Local Option Sales Taxes

Revenues received from the one-cent and 3 one-half cent sales tax are estimated based on historical trends and projections by the State. The State is projecting retail sales to grow on a statewide basis by 4% with variations based on individual County economic circumstances. The County's point of sale tax collections is projected to increase by 7%. The budget includes an increase of 8% for the local option sales tax from the 2007 estimate of \$34.6 million to 2008's \$37.4 million.

Additionally, the budget anticipates an overall decline from 81.1% to 80.2% 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 decrease is attributable to the increase in other municipal and fire tax levies which are growing at a higher percentage of governmental tax levies within the county; which is the basis for distributing FY2008 sales and use taxes.

The increase in the County's total population from 1.86% of the State's total to 1.91% also is contributing to the

Revenue Assumptions

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, FY2007 revenues are projected to approach \$3.1 million, representing a budget shortfall of about \$600K over the current budget. FY2008 revenues for this category are projected to decline by about \$300-\$400K over the 2007 year end estimate to a 2008 budget total \$2.7 million. The largest portion of the decline is real property excise stamps which are projected to decrease by about 15%. The FY2008 budget estimate of \$400K for cable TV franchise taxes remains at FY2007 levels due to uncertainty surrounding the State's video restructuring effort and its unknown impact on local revenues.

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 and Lottery funds, which are used to help pay for school construction, are included in this category of revenue at \$6.8 million – based on current methods of distributing these revenues. A number of bills pending before the General Assembly either reduce the appropriations to these funds or revise the method of distribution. The FY08 fiscal year is the first year that the County, based on current methods of distribution, would be eligible to receive an additional \$2.1 million because its effective tax rate is higher than the statewide average – representing the affect of the consolidation of the supplemental tax with the countywide tax. Any proposal that

reduces these capital sources of funds and redistributes those funds to State education instructional programs is particularly troublesome and unwarranted given the County's need for resources to fund school capital construction. Should the General Assembly approve the diversion or revamping of previous legislative commitments in connection with these funds, 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 (\$2.4 million for FY2008 with the amount based on FY2007 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 4.5% to 5.0%. FY2007's estimate is about \$3.6 million representing an increase of \$0.3 million over FY2007's budget amount of \$3.0 million. FY008's budget projection for investment income is \$3.6 million – representing the same level reached in FY2007.

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,

Revenue Assumptions

expenditures coming in under budget) and the projected use of fund balance to mitigate the level of tax rate increases.

Interfund Charges

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

Employee Contributions

Payment from employees and retirees for individual and dependent medical and dental insurance. Contributions are projected based on the estimated number

of participants in the program and rates needed to finance claim liabilities.

Utility Fees and Charges

Water and sewer revenues from volumetric sales are projected to increase, budget to budget, by about \$4.5 million, representing a 21% increase. Gallons purchased and treated have increased by 12% for water and 11% for sewer in 2007 when compared with 2006. The 2008 budget assumption maintain gallons purchased and treated at 2007 levels with an increase in customer growth of 7-8% in 2008. Capacity fee revenues, budget year over budget year, are projected to decline by about \$1 million to approximately \$9.7 million

Bond Referendums

Union County voters have approved six (6) school bond referendums aggregating \$501.7 million since 1998. The amounts of those referendums and fiscal impact statements are detailed below.

1998 School Bond Referendum

A Resolution adopted August 31, 1998, by the Board of County Commissioners (BOCC) directed the filing of an application with the Local Government Commission (LGC) and stated “the County’s property tax rate *will* (emphasis added) increase by approximately 10 cents.” 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”.

2006 November School Bond Referendum

A Resolution adopted July 10, 2006, 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 \$264,500,000 contained the statement that “an estimated increase in tax rate by reason of (the) proposed bonds is \$0.045 (FY2008), \$0.045 (FY2009) and \$0.0325 (FY2010).”

The bond referendum amount was subsequently reduced to \$174,500,000 reflecting the separate issuance of \$80,000,000 in Series 2006 Certificates of Participation and a \$10,000,000 reduction for land banking.

The County’s financial policies require the development of fiscal impact statements associated with bond referendums. The statements developed in connection with the November 2006 bond referendum indicated a tax rate impact of 12.25 cents – 4.5 cents for the Series 2006 Certificates of Participation and 7.75 cents for the \$174.5 million referendum.

The *2006 Bond Referendum Information Brochure*, stated “that the \$174.5 million bond referendum could, in the worst case scenario, result in about a 7.75 cent tax rate increase.”

Positions by Class Title

	FY2007 Current Authorized		FY2008 Recommended New Positions		FY2008 Total Recommended Positions		FY2008 Total Adopted Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Central Administration								
County Manager	1.00	-			1.00	-	1.00	-
Assistant County Manager	2.00	-			2.00	-	2.00	-
Public Information Officer	1.00	-	-		1.00	-	1.00	-
Clerk to the Board	1.00	-			1.00	-	1.00	-
Executive Assistant	2.00	-			2.00	-	2.00	-
Administrative Secretary	1.00	-			1.00	-	1.00	-
Office Support (PT)	-	0.20			-	0.20	-	0.20
Total	8.00	0.20	-	-	8.00	0.20	8.00	0.20
Internal Audit								
Internal Auditor	1.00	-			1.00	-	1.00	-
Total	1.00	-	-	-	1.00	-	1.00	-
Legal								
Senior Staff Attorney	1.00	-			1.00	-	1.00	-
Attorney I (RPT)	0.80	-			0.80	-	0.80	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Total	2.80	-	-	-	2.80	-	2.80	-
Personnel								
Personnel Director	1.00	-			1.00	-	1.00	-
Assistant Personnel Director	1.00	-			1.00	-	1.00	-
Risk Manager	1.00	-			1.00	-	1.00	-
Benefits Technician	1.00	-			1.00	-	1.00	-
Personnel Technician	2.00	-			2.00	-	2.00	-
Classification & Compensation Analyst	1.00	-			1.00	-	1.00	-
Processing Assistant II	-	-	-	-	-	-	-	-
Total	7.00	-	-	-	7.00	-	7.00	-
Finance								
General Fund								
Finance Director	1.00	-			1.00	-	1.00	-
Assistant Finance Director	1.00	-			1.00	-	1.00	-
Accounting Services Supervisor	1.00	-			1.00	-	1.00	-
Accounting Specialist II	2.00	-			2.00	-	2.00	-
Accounting Specialist I	1.00	-			1.00	-	1.00	-
Accounting Technician III	1.00	-			1.00	-	1.00	-
Accounting Technician II	2.00	-			2.00	-	2.00	-
Office Support (PT)	-	0.20			-	0.20	-	0.20
Water and Sewer Fund and Solid Waste Fund								
Business Manager	1.00	-			1.00	-	1.00	-
Total	10.00	0.20	-	-	10.00	0.20	10.00	0.20
Tax Administration								
Collections								
Assistant Collector of Revenue	1.00	-			1.00	-	1.00	-
Deputy Tax Collector, Supervisor	1.00	-			1.00	-	1.00	-
Deputy Tax Collector, Supervisor-Delinq	1.00	-			1.00	-	1.00	-
Deputy Tax Collector, Accting/PS Supv.	1.00	-			1.00	-	1.00	-
Deputy Tax Collector-Internal	3.00	-			3.00	-	3.00	-
Public Service Senior Specialist	1.00	-			1.00	-	1.00	-
Public Service Specialist	1.00	-			1.00	-	1.00	-
Collection Specialist	1.00	-			1.00	-	1.00	-
Collection Technician	3.00	-			3.00	-	3.00	-
Office Aide (PT, Garnishment/Debt Set Off)	-	0.50			-	0.50	-	0.50

Continued on next page.

Positions by Class Title

	FY2007 Current Authorized		FY2008 Recommended New Positions		FY2008 Total Recommended Positions		FY2008 Total Adopted Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Tax Administration (continued)								
Assessment, Listing & Mapping								
Tax Administrator	1.00	-			1.00	-	1.00	-
Real Prop Appraiser / GIS Data Manager	1.00	-			1.00	-	1.00	-
Pers Prop Appraiser / Assessment Mgr	1.00	-			1.00	-	1.00	-
Personal Property Supervisor	1.00	-			1.00	-	1.00	-
GIS Mapping Supervisor	1.00	-			1.00	-	1.00	-
Real Estate Appraiser Coordinator	2.00	-			2.00	-	2.00	-
GIS Senior Specialist	2.00	-			2.00	-	2.00	-
Senior Revaluation RE Appraiser	2.00	-			2.00	-	2.00	-
Senior C&I RE Appraiser	1.00	-			1.00	-	1.00	-
Coordinator Data Assess & Customer Srv	1.00	-			1.00	-	1.00	-
Senior Auditor	1.00	-			1.00	-	1.00	-
Real Property, Senior Specialist	2.00	-			2.00	-	2.00	-
GIS Specialist-Software Lead	1.00	-			1.00	-	1.00	-
Real Estate Data Collection Technician	1.00	-	2.00		3.00	-	3.00	-
GIS Technician	2.00	-			2.00	-	2.00	-
Real Estate Appraiser Specialist	1.00	-			1.00	-	1.00	-
Auditor	3.00	-			3.00	-	3.00	-
Real Estate Appraiser Technician	3.00	-			3.00	-	3.00	-
Administrative Assistant II	1.00	-			1.00	-	1.00	-
Coordinator, Land Use & Exemptions	1.00	-			1.00	-	1.00	-
Personal Property Specialist	1.00	-			1.00	-	1.00	-
Business Personal Property Technician	1.00	-			1.00	-	1.00	-
Personal Property Specialist-Business	2.00	-			2.00	-	2.00	-
Public Service Specialist	1.00	-			1.00	-	1.00	-
Public Service Technician	1.00	-			1.00	-	1.00	-
Real Property Technician	2.00	-	2.00		4.00	-	4.00	-
Appraisal Support (PT)	-	-		0.50	-	0.50	-	0.50
Office Aide (PT)	-	1.30			-	1.30	-	1.30
Total	50.00	1.80	4.00	0.50	54.00	2.30	54.00	2.30
Elections								
Director of Elections	1.00	-			1.00	-	1.00	-
Administrative Secretary	1.00	-			1.00	-	1.00	-
Elections Administrative Assistant II	1.00	-			1.00	-	1.00	-
Precinct Coordinator	-	-	0.50		0.50	-	0.50	-
Absentee Ballot Coordinator (RPT)	0.70	-			0.70	-	0.70	-
GIS Database Coordinator (RPT)	0.60	-			0.60	-	0.60	-
Voter Registration Database Coordinator	1.00	-			1.00	-	1.00	-
Accounting Technician I (RPT)	0.70	-			0.70	-	0.70	-
Voting Machine Technician	-	0.40			-	0.40	-	0.40
Voter Technician Helper	-	0.40			-	0.40	-	0.40
Office Support II-Election Clerk	-	2.60			-	2.60	-	2.60
Early Voting Office Clerk	-	1.80			-	1.80	-	1.80
Gen. Utility Worker-Delivery	-	0.40			-	0.40	-	0.40
Total	6.00	5.60	0.50	-	6.50	5.60	6.50	5.60
Register of Deeds								
Register of Deeds	1.00	-			1.00	-	1.00	-
Assistant Register of Deeds I	2.00	-			2.00	-	2.00	-
Assistant Register of Deeds II	1.00	-			1.00	-	1.00	-
Assistant Register of Deeds III	2.00	-			2.00	-	2.00	-
Deputy Register of Deeds I	3.00	-	1.00		4.00	-	3.00	-
Deputy Register of Deeds I - Bilingual	1.00	-			1.00	-	1.00	-
Deputy Register of Deeds II	1.00	-			1.00	-	1.00	-

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Positions by Class Title

	FY2007		FY2008		FY2008 Total		FY2008 Total	
	Current		Recommended		Recommended		Adopted	
	Authorized		New Positions		Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Register of Deeds (continued)								
Deputy Register of Deeds III	1.00	-			1.00	-	1.00	-
Office Support II	-	0.40			-	0.40	-	0.40
Office Aide	-	0.10			-	0.10	-	0.10
Total	12.00	0.50	1.00	-	13.00	0.50	12.00	0.50
							FT/RPT	PT
Information Systems								
Director of Information Systems	1.00	-			1.00	-	1.00	-
Assist Director of Information Systems	1.00	-			1.00	-	1.00	-
Training Coordinator/WebPage Manager	1.00	-			1.00	-	1.00	-
Network Administrator	1.00	-			1.00	-	1.00	-
Systems Support	2.00	-			2.00	-	2.00	-
Technical Administration Specialist	1.00	-			1.00	-	1.00	-
GIS Analyst	2.00	-			2.00	-	2.00	-
GIS Project Coordinator	1.00	-			1.00	-	1.00	-
GIS Technician	1.00	-			1.00	-	1.00	-
Total	11.00	-	-	-	11.00	-	11.00	-
General Services								
Director of General Services	1.00	-			1.00	-	1.00	-
Assistant Director of General Services	1.00	-			1.00	-	1.00	-
Accounting Technician III	1.00	-			1.00	-	1.00	-
Audio-Visual/Security Specialist	-	-			-	-	-	-
Sign Technician	1.00	-			1.00	-	1.00	-
Sign Technician Assistant (PT)	-	-	0.50		-	0.50	-	0.50
Purchasing Agent	1.00	-			1.00	-	1.00	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Fleet Manager	1.00	-			1.00	-	1.00	-
Automotive Mechanic	2.00	-			2.00	-	2.00	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Total	10.00	-	-	0.50	10.00	0.50	10.00	0.50
Law Enforcement								
Administration and Patrol								
Sheriff	1.00	-			1.00	-	1.00	-
Chief Deputy Sheriff-DS Master	1.00	-			1.00	-	1.00	-
Captain-Executive Officer-DS Master	1.00	-			1.00	-	1.00	-
Captain-DS Master	2.00	-			2.00	-	2.00	-
Lieutenant-DS Master	7.00	-			7.00	-	7.00	-
Lieutenant-DS Master- Drug Investigator	1.00	-			1.00	-	1.00	-
Lieutenant-DS II	1.00	-			1.00	-	1.00	-
Lieutenant-DS I	1.00	-			1.00	-	1.00	-
Lieutenant-Detective-DS Master	1.00	-			1.00	-	1.00	-
Sergeant-Training Officer-DS Master	1.00	-			1.00	-	1.00	-
Sergeant-Detective-DS Master	2.00	-			2.00	-	2.00	-
Sergeant-Drug Investigator-DS Master	1.00	-			1.00	-	1.00	-
Sergeant-DS Master	6.00	-			6.00	-	6.00	-
Sergeant-DS Master-Courthouse Security	2.00	-			2.00	-	2.00	-
Sergeant-DS II	1.00	-			1.00	-	1.00	-
Sergeant-Firearms Range Officer	1.00	-			1.00	-	1.00	-
Corporal-DS Master	3.00	-			3.00	-	3.00	-
Corporal-DS I	2.00	-			2.00	-	2.00	-
Deputy Sheriff II -Detective	1.00	-			1.00	-	1.00	-
Deputy Sheriff-DS Master-Detective	5.00	-			5.00	-	5.00	-
Deputy Sheriff II - Drug Investigator	5.00	-			5.00	-	5.00	-
Deputy Sheriff II - Procurement/Invent/K-9	1.00	-			1.00	-	1.00	-

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Positions by Class Title

	FY2007 Current Authorized		FY2008 Recommended New Positions		FY2008 Total Recommended Positions		FY2008 Total Adopted Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Law Enforcement								
Administration and Patrol (continued)								
Deputy Sheriff I K-9	2.00	-			2.00	-	2.00	-
Deputy Sheriff Master - Courthouse Sec	4.00	-			4.00	-	4.00	-
Deputy Sheriff I - Courthouse Security	18.00	-			18.00	-	18.00	-
Deputy Sheriff II - Courthouse Security	2.00	-			2.00	-	2.00	-
Deputy Sheriff II	7.00	-			7.00	-	7.00	-
Deputy Sheriff I	28.00	-	4.00	-	32.00	-	32.00	-
Deputy Sheriff I - Detective	3.00	-			3.00	-	3.00	-
Deputy Sheriff II - DARE	1.00	-			1.00	-	1.00	-
Deputy Sheriff Master - DARE	2.00	-			2.00	-	2.00	-
Deputy Sheriff Master	5.00	-			5.00	-	5.00	-
Deputy Sheriff I - Gang Investigator	1.00	-			1.00	-	1.00	-
Dispatcher	7.00	-			7.00	-	7.00	-
Administrative Assistant	3.00	-			3.00	-	3.00	-
Administrative Secretary	2.00	-			2.00	-	2.00	-
Accountant Technician IV	1.00	-			1.00	-	1.00	-
Legal Counsel	1.00	-			1.00	-	1.00	-
Office Support III (PT's)	-	1.00			-	1.00	-	1.00
Deputy Sheriff I (PT)	-	0.50			-	0.50	-	0.50
Courthouse Security Officer	-	0.40			-	0.40	-	0.40
Evidence Technician (Civilian)	1.00	-			1.00	-	1.00	-
Human Resource Administrator	-	-	1.00	-	1.00	-	1.00	-
Contract Patrols								
Deputy Sheriff Master	4.00	-			4.00	-	4.00	-
Deputy Sheriff II	7.00	-			7.00	-	7.00	-
Deputy Sheriff I	13.00	-			13.00	-	13.00	-
Jail								
Captain-DS Master	1.00	-			1.00	-	1.00	-
Lieutenant-DS Master	1.00	-			1.00	-	1.00	-
First Sergeant-DS I	1.00	-			1.00	-	1.00	-
Sergeant-DS I	4.00	-			4.00	-	4.00	-
Detention Officer II	1.00	-			1.00	-	1.00	-
Corporal - DO I	4.00	-			4.00	-	4.00	-
Detention Officer I	32.00	-			32.00	-	32.00	-
Deputy Sheriff I	6.00	-			6.00	-	6.00	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Immigration Customs Enforce Sergeant	-	-	1.00	-	1.00	-	1.00	-
Inmate Health								
Medical Office Assistant	1.00	-			1.00	-	1.00	-
LPN II	3.00	-			3.00	-	3.00	-
Physician Extender II	1.00	-			1.00	-	1.00	-
LPN II (RPT)	1.10	-			1.10	-	1.10	-
LPN II (PT)	-	0.30			-	0.30	-	0.30
Physician III (PT)	-	0.30			-	0.30	-	0.30
Facility								
Maintenance Supervisor	1.00	-			1.00	-	1.00	-
Maintenance Mechanic	1.00	-			1.00	-	1.00	-
Animal Shelter								
Lieutenant-Animal Services	1.00	-			1.00	-	1.00	-
Sergeant-DS Master-Animal Services	1.00	-			1.00	-	1.00	-
Deputy Sheriff I	6.00	-			6.00	-	6.00	-
Shelter Attendant	2.00	-			2.00	-	2.00	-
Vet Tech/Animal Shelter Attendant	1.00	-			1.00	-	1.00	-
Veterinary Technician	1.00	-			1.00	-	1.00	-
Volunteer Services Coordinator	1.00	-			1.00	-	1.00	-
Animal Services Deputy	-	-	-	-	-	-	-	-

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Positions by Class Title

	FY2007		FY2008		FY2008 Total		FY2008 Total	
	Current		Recommended		Recommended		Adopted	
	Authorized		New Positions		Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Law Enforcement								
Animal Shelter (continued)								
Customer Service Representative	1.00	-			1.00	-	1.00	-
Total	232.10	2.50	6.00	-	238.10	2.50	238.10	2.50
Homeland Security								
Communications Division								
Quality Improvement / Assurance Coord	1.00	-			1.00	-	1.00	-
Telecommunicator-Shift Supervisor	4.00	-			4.00	-	4.00	-
Telecommunicator	30.00	-			30.00	-	30.00	-
Telecommunicator (RPT)	2.20	-			2.20	-	2.20	-
Telecommunicator (PT)	-	1.40			-	1.40	-	1.40
911 Operations Manager	1.00	-			1.00	-	1.00	-
Switchboard Operator	1.00	-			1.00	-	1.00	-
Switchboard Operator (PT)	-	0.10			-	0.10	-	0.10
Emergency Telephone System Fund								
Director of Communications	1.00	-			1.00	-	1.00	-
E-911 Data Base Supervisor	1.00	-			1.00	-	1.00	-
Assistant E-911 Data Base Manager	1.00	-			1.00	-	1.00	-
Public Safety Info Technology Manager	1.00	-			1.00	-	1.00	-
Addressing Coordinator Position	-	-	1.00		1.00	-	1.00	-
Administration Division								
Director of Homeland Security	1.00	-			1.00	-	1.00	-
Administrative Assistant I	1.00	-			1.00	-	1.00	-
Emergency Management Planner I	1.00	-			1.00	-	1.00	-
HAZMAT/Grant Coordinator	1.00	-			1.00	-	1.00	-
Fire Services Division								
Fire Marshal	1.00	-			1.00	-	1.00	-
Assistant Fire Marshal I	1.00	-			1.00	-	1.00	-
Assistant Fire Marshal I	1.00	-			1.00	-	1.00	-
Deputy Fire Marshal	1.00	-			1.00	-	1.00	-
Fire Service Maintenance Assistant	1.00	-			1.00	-	1.00	-
Total	52.20	1.50	1.00	-	53.20	1.50	53.20	1.50
Inspections								
Director of Inspections	1.00	-			1.00	-	1.00	-
Land Use Administrator	1.00	-			1.00	-	1.00	-
Construction Manager	1.00	-			1.00	-	1.00	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Permit Clerk	5.00	-			5.00	-	5.00	-
Commercial Building Inspector	2.00	-			2.00	-	2.00	-
Electrical Inspector, Supervisor	1.00	-			1.00	-	1.00	-
Electrical Inspector III	9.00	-			9.00	-	9.00	-
Residential Building Inspector, Supv	1.00	-			1.00	-	1.00	-
Building, Plumbing, Mech Inspector III	7.00	-			7.00	-	7.00	-
Total	29.00	-	-	-	29.00	-	29.00	-
Planning								
Director of Planning	1.00	-			1.00	-	1.00	-
Senior Planner	2.00	-			2.00	-	2.00	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Secretary	1.00	-			1.00	-	1.00	-
Total	5.00	-	-	-	5.00	-	5.00	-
Cooperative Extension								
Director of Cooperative Extension	1.00	-			1.00	-	1.00	-
Extension Agent	5.00	-			5.00	-	5.00	-

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Positions by Class Title

	FY2007 Current Authorized		FY2008 Recommended New Positions		FY2008 Total Recommended Positions		FY2008 Total Adopted Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Cooperative Extension (continued)								
Secretary II	2.00	-			2.00	-	2.00	-
Administrative Secretary	1.00	-			1.00	-	1.00	-
4-H Program Assistant	1.00	-			1.00	-	1.00	-
Urban Forester	1.00	-			1.00	-	1.00	-
Steward	1.00	-	-	-	1.00	-	1.00	-
Env & Natural Resources Agent	-	-	-	-	-	-	-	-
Office Support III	-	-	-	0.50	-	0.50	-	0.50
Total	12.00	-	-	0.50	12.00	0.50	12.00	0.50
Soil Conservation								
District Director	1.00	-			1.00	-	1.00	-
Soil Conservation Technician	1.00	-			1.00	-	-	-
Total	2.00	-	-	-	2.00	-	1.00	-
Public Health								
Director of Health Department	1.00	-			1.00	-	1.00	-
Administrative Assistant II	1.00	-			1.00	-	1.00	-
Accounting Technician II	1.00	-			1.00	-	1.00	-
Accounting Technician I	1.00	-			1.00	-	1.00	-
Adolescent Pregnancy Prevention Coord	-	-	-	-	-	-	-	-
Computing Support Technician II	1.00	-			1.00	-	1.00	-
Processing Assistance IV	3.60	-			3.60	-	3.60	-
Processing Assistant III	14.80	-	0.40		15.20	-	15.20	-
Medical Records Manager I	1.00	-			1.00	-	1.00	-
Medical Office Assistant	3.00	-			3.00	-	3.00	-
Medical Lab Technologist II	1.00	-			1.00	-	1.00	-
Medical Lab Technician I	1.00	-			1.00	-	1.00	-
Physician III	0.50	1.00			0.50	1.00	0.50	1.00
Physician Extender II	2.00	-			2.00	-	2.00	-
Public Health Administrator I	1.00	-			1.00	-	1.00	-
Public Health Nurse Supervisor I	2.00	-			2.00	-	2.00	-
Public Health Nurse III	4.00	-			4.00	-	4.00	-
Public Health Nurse II	11.00	0.60			11.00	0.60	11.00	0.60
Public Health Nurse I	5.00	-			5.00	-	5.00	-
Public Health Educator II	1.00	-			1.00	-	1.00	-
Public Health Educator Specialist	3.00	-			3.00	-	3.00	-
Licensed Practitioner Nurse II	2.40	-			2.40	-	2.40	-
Nutritionist III - WIC Director	1.00	-			1.00	-	1.00	-
Nutritionist II	1.00	-			1.00	-	1.00	-
Nutritionist I	2.60	-	0.40		3.00	-	3.00	-
Dentist I	1.00	-			1.00	-	1.00	-
Dental Assistant	2.00	-	1.00		3.00	-	3.00	-
Dental Hygienist	0.50	-	0.50		1.00	-	1.00	-
Social Worker II	2.00	-			2.00	-	2.00	-
Patient Relations Representative IV	1.00	-			1.00	-	1.00	-
Community Health Assistant	1.50	0.50			1.50	0.50	1.50	0.50
Foreign Language Interpreter	7.00	-			7.00	-	7.00	-
Environmental Health Director I	1.00	-			1.00	-	1.00	-
Environmental Health Supervisor II	-	-			-	-	-	-
Environmental Health Supervisor I	4.00	-			4.00	-	4.00	-
Environmental Health Program Specialist	1.00	-	1.40		2.40	-	2.40	-
Environmental Health Specialist	12.60	-			12.60	-	12.60	-
Office Assistant IV	1.00	-			1.00	-	1.00	-
Total	100.50	2.10	3.70	-	104.20	2.10	104.20	2.10

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Positions by Class Title

	FY2007		FY2008		FY2008 Total		FY2008 Total	
	Current		Recommended		Recommended		Adopted	
	Authorized		New Positions		Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Social Services								
Director of Social Services II	1.00	-			1.00	-	1.00	-
Income Maintenance Administrator I	1.00	-			1.00	-	1.00	-
Social Services Program Administrator I	1.00	-			1.00	-	1.00	-
Social Worker Program Manager	1.00	-			1.00	-	1.00	-
Administrative Officer II	1.00	-			1.00	-	1.00	-
Accounting Technician IV	1.00	-			1.00	-	1.00	-
Accounting Technician II	2.00	-			2.00	-	2.00	-
Accounting Technician I	1.70	(0.04)			1.70	(0.04)	1.70	(0.04)
Administrative Assistant I	1.00	-			1.00	-	1.00	-
Staff Development Specialist II	1.00	-			1.00	-	1.00	-
Volunteer Services Coordinator	1.00	-			1.00	-	1.00	-
Human Services Coordinator II	1.00	-			1.00	-	1.00	-
Day Care Coordinator	1.00	-			1.00	-	1.00	-
Social Worker Supervisor III	6.00	-			6.00	-	6.00	-
Social Worker Supervisor II	3.00	-			3.00	-	3.00	-
Social Worker III	9.00	0.40			9.00	0.40	9.00	0.40
Social Worker III - IAT	21.00	-			21.00	-	21.00	-
Social Worker II	20.00	1.20			20.00	1.20	20.00	1.20
Clinical Social Worker	-	-	1.00		1.00	-	1.00	-
Income Maintenance Supervisor II	8.00	-			8.00	-	8.00	-
Income Maintenance Investigator II	2.00	-			2.00	-	2.00	-
Income Maintenance Caseworker III	5.00	-			5.00	-	5.00	-
Income Maintenance Caseworker II	46.00	1.60			46.00	1.60	46.00	1.60
Income Maintenance Caseworker I	1.00	-			1.00	-	1.00	-
Income Maintenance Technician	-	0.70			-	0.70	-	0.70
Foreign Language Interpreter II	-	-			-	-	-	-
Foreign Language Interpreter	1.00	0.20	1.00	(0.20)	2.00	-	2.00	-
Computing Consultant I	2.00	-			2.00	-	2.00	-
Computer Technician II	-	-			-	-	-	-
Computer Technician I	1.00	-			1.00	-	1.00	-
Processing Unit Supervisor V	1.00	-			1.00	-	1.00	-
Processing Assistant V	-	-			-	-	-	-
Processing Assistant IV	9.60	-	0.50	-	10.10	-	10.10	-
Processing Assistant III	17.00	0.60			17.00	0.60	17.00	0.60
Program Assistant V	2.00	-			2.00	-	2.00	-
Receptionist	-	0.30			-	0.30	-	0.30
Date Entry Operator II	3.00	-			3.00	-	3.00	-
General Utility Worker	2.00	-			2.00	-	2.00	-
Community SS Technician	1.00	-			1.00	-	1.00	-
CSSA - Children's Services	5.00	-			5.00	-	5.00	-
CSSA - In Home Aide	8.00	-	(1.00)		7.00	-	7.00	-
CSSA - Group Home	-	1.10			-	1.10	-	1.10
Public Health Nurse III	1.00	-			1.00	-	1.00	-
Public Health Nurse II	2.00	-			2.00	-	2.00	-
Public Health Nurse I	-	0.10			-	0.10	-	0.10
Youth Program Assistant II	1.00	-			1.00	-	1.00	-
Human Resource Aide	1.00	0.10			1.00	0.10	1.00	0.10
Total	193.30	6.26	1.50	(0.20)	194.80	6.06	194.80	6.06
Transportation and Nutrition								
Director of Senior Services	1.00	-			1.00	-	1.00	-
Associate Director	1.00	-			1.00	-	1.00	-
Transportation Coordinator	-	-			-	-	-	-
Billing Services Representative	1.00	-			1.00	-	1.00	-
Trans/Nutr-Program Assist-Bilingual	1.00	-			1.00	-	1.00	-

Continued on next page.

Positions by Class Title

	FY2007		FY2008		FY2008 Total		FY2008 Total	
	Current		Recommended		Recommended		Adopted	
	Authorized		New Positions		Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Transportation and Nutrition (continued)								
Driver	8.40	10.70			8.40	10.70	8.40	10.70
Dispatcher	1.00	-			1.00	-	1.00	-
Scheduler	1.00	-			1.00	-	1.00	-
Nutrition Coordinator	1.00	-			1.00	-	1.00	-
Nutrition Assistant	1.00	-			1.00	-	1.00	-
Site Manager	2.50	-			2.50	-	2.50	-
Office Support II	-	0.20			-	0.20	-	0.20
Fleet Service		0.30				0.30		0.30
Total	18.90	11.20	-	-	18.90	11.20	18.90	11.20
Veterans' Services								
Director of Veterans' Service	1.00	-			1.00	-	1.00	-
Assistant Veterans' Service Officer	1.00	-	-		1.00	-	1.00	-
Administrative Secretary	1.00	-			1.00	-	1.00	-
Total	3.00	-	-	-	3.00	-	3.00	-
Library								
Library Director	1.00	-			1.00	-	1.00	-
Assistant Director	1.00	-			1.00	-	1.00	-
Administrative Branch Librarian	1.00	-			1.00	-	1.00	-
Readers Services Librarian	1.00	-			1.00	-	1.00	-
Reference Services Librarian	1.00	-			1.00	-	1.00	-
Hispanic Services Librarian	1.00	-			1.00	-	1.00	-
Facilities Coordinator	1.00	-			1.00	-	1.00	-
Finance Specialist	1.00	-			1.00	-	1.00	-
Technician Services Coordinator	1.00	-			1.00	-	1.00	-
Genealogy/Local History Librarian	1.00	-			1.00	-	1.00	-
Automation Coordinator	1.00	-			1.00	-	1.00	-
Juvenile Services Coordinator	1.00	-			1.00	-	1.00	-
Circulation Manager	1.00	-			1.00	-	1.00	-
Circulation Assist Mgr-Admin Services	1.00	-			1.00	-	1.00	-
Branch Manager II	2.00	-			2.00	-	2.00	-
Branch Manager I	1.00	-			1.00	-	1.00	-
Assistant Branch Manager II	2.00	-			2.00	-	2.00	-
Assistant Branch Manager I	1.00	-			1.00	-	1.00	-
Library Assistant III - Reference Services	6.00	-			6.00	-	6.00	-
Library Assistant III/ILL - Reference (Main)	1.00	-			1.00	-	1.00	-
Library Assistant III- Hispanic Services	-	-			-	-	-	-
Library Assistant III- Family Literacy	1.00	-	(1.00)		-	-	-	-
Library Assistant III- Family Literacy (PT)	-	0.40		(0.40)	-	-	-	-
Library Assistant III (RPT)	0.80	-			0.80	-	0.80	-
Library Assistant III-Hispanic Srv (RPT)	0.80	-	0.30		1.10	-	1.10	-
Library Assistant III (PT's)	-	2.40			-	2.40	-	2.40
Security Guards (PT's)	-	0.60			-	0.60	-	0.60
Automation Specialist	1.00	-			1.00	-	1.00	-
Automation Specialist II	-	-			-	-	-	-
Outreach Manager	1.00	-			1.00	-	1.00	-
Outreach Specialist	3.00	-			3.00	-	3.00	-
Library Assistant II - Administration	1.00	-			1.00	-	1.00	-
Library Assistant II - Children's Public Srv	5.00	-			5.00	-	5.00	-
Library Assistant II - Circulation	6.00	-			6.00	-	6.00	-
Library Assistant II - Public Service	3.00	-			3.00	-	3.00	-
Library Assistant II - Public Service (RPT)	0.80	-			0.80	-	0.80	-
Library Assistant II - Technical Services	1.00	-			1.00	-	1.00	-
Library Assistant II (RPT)	1.40	-			1.40	-	1.40	-

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Positions by Class Title

	FY2007		FY2008		FY2008 Total		FY2008 Total	
	Current		Recommended		Recommended		Adopted	
	Authorized		New Positions		Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Library (continued)								
Library Assistant II (PT's)	-	7.30			-	7.30	-	7.30
Library Assistant I (PT's)	-	0.40			-	0.40	-	0.40
Library Assistant I - Courier (PT's)	-	0.40			-	0.40	-	0.40
Library Assistant I - Technical	1.00	-			1.00	-	1.00	-
Automation Specialist	-	0.40			-	0.40	-	0.40
Library Clerk I (PT's)	-	0.20			-	0.20	-	0.20
Total	53.80	12.10	(0.70)	(0.40)	53.10	11.70	53.10	11.70
Parks and Recreation								
Park Director	1.00	-			1.00	-	1.00	-
Assistant Director	1.00	-			1.00	-	1.00	-
Park Superintendent	1.00	-			1.00	-	1.00	-
Recreation Coordinator	1.00	-			1.00	-	1.00	-
Administrative Assistant	1.00	-			1.00	-	1.00	-
Accounting Clerk	1.00	-			1.00	-	1.00	-
Clerk	1.00	-			1.00	-	1.00	-
Park Maint Supervisor	1.00	-			1.00	-	1.00	-
Park Maint Mech/Crewleader	1.00	-			1.00	-	1.00	-
Park Attendant	3.00	2.20	-	0.50	3.00	2.70	3.00	2.70
Park Maint Mechanic	2.00	-			2.00	-	2.00	-
Park Ranger I	2.00	-			2.00	-	2.00	-
Park Ranger II	2.00	-			2.00	-	2.00	-
Camp Store Manager	-	0.20			-	0.20	-	0.20
Campground Manager	-	0.10			-	0.10	-	0.10
Head Lifeguard	-	0.10			-	0.10	-	0.10
Lifeguard	-	2.60			-	2.60	-	2.60
Office Attendant	-	0.60			-	0.60	-	0.60
Park Attendant II	-	1.70			-	1.70	-	1.70
Pontoon Boat Operator	-	0.20			-	0.20	-	0.20
Seasonal Maint. Mechanic	-	0.60			-	0.60	-	0.60
Seasonal Park Ranger	-	0.60			-	0.60	-	0.60
Security Guard	-	0.50			-	0.50	-	0.50
Total	18.00	9.40	-	0.50	18.00	9.90	18.00	9.90
Stormwater								
Director, Public Works	-	-	0.10		0.10	-	0.10	-
Assistant to the County Manager	0.30	-	(0.30)		-	-	-	-
Assistant Director, Infrastructure	-	-	0.80		0.80	-	0.80	-
Constructor Inspector II	-	-	-		-	-	-	-
Stormwater Engineer	1.00	-			1.00	-	1.00	-
Accounting Technician III	-	-	0.10		0.10	-	0.10	-
Total	1.30	-	0.70	-	2.00	-	2.00	-
Public Works								
Water & Sewer Fund								
Assistant to the County Manager	0.50	-	(0.50)		-	-	-	-
Director, Public Works	0.90	-	(0.10)		0.80	-	0.80	-
Assistant Director, Engineering	1.00	-			1.00	-	1.00	-
Assistant Director, WW, SW	0.60	-			0.60	-	0.60	-
Engineering Technician	2.00	-			2.00	-	2.00	-
Business Operations Supervisor	0.85	-			0.85	-	0.85	-
Billing Services Supervisor	1.00	-			1.00	-	1.00	-
Customer Service Supervisor	1.00	-			1.00	-	1.00	-
Administrative Assistant	1.00	-	1.00		2.00	-	2.00	-
Billing Service Representative	3.70	-			3.70	-	3.70	-

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Positions by Class Title

	FY2007		FY2008		FY2008 Total		FY2008 Total	
	Current		Recommended		Recommended		Adopted	
	Authorized		New Positions		Positions		Positions	
	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT	FT/RPT	PT
Public Works								
Water & Sewer Fund (continued)								
Customer Service Representative IV	4.00	-	1.00		5.00	-	5.00	-
Assistant Director, Water	1.00	0.10			1.00	0.10	1.00	0.10
Assistant Director, Infrastructure and Env	1.00	-	(0.90)		0.10	-	0.10	-
CIP Construction Manager	2.00	-			2.00	-	2.00	-
Construction Inspector IV Coordinator	1.00	-			1.00	-	1.00	-
Construction Inspector III	1.00	-			1.00	-	1.00	-
Construction Inspector II	6.00	-			6.00	-	6.00	-
Water Superintendent	1.00	-			1.00	-	1.00	-
Treatment Plant Superintendent	1.00	-			1.00	-	1.00	-
Collection Superintendent	1.00	-			1.00	-	1.00	-
Engineering Assistant	2.00	-			2.00	-	2.00	-
Field Supervisor	3.00	-			3.00	-	3.00	-
Laboratory Coordinator	1.00	-			1.00	-	1.00	-
Laboratory Technician	2.00	-			2.00	-	2.00	-
WW Treatment Plant Chief Operator	1.00	-			1.00	-	1.00	-
Treatment Plant Operator IV	2.00	0.20			2.00	0.20	2.00	0.20
Treatment Plant Operator III	1.00	-			1.00	-	1.00	-
Treatment Plant Operator II	5.00	-			5.00	-	5.00	-
Treatment Plant Operator I	1.00	-			1.00	-	1.00	-
Mechanic III - Crewleader	1.00	-			1.00	-	1.00	-
Mechanic II - Crewleader	10.00	-	2.00		12.00	-	12.00	-
Mechanic II	11.00	-	1.00		12.00	-	12.00	-
Mechanic I	16.00	-	2.00		18.00	-	18.00	-
Meter Supervisor	1.00	-			1.00	-	1.00	-
Meter Technician	9.00	-			9.00	-	9.00	-
Environmental Patrol Officer	0.50	-			0.50	-	0.50	-
Accounting Technician III	1.00	-	(0.20)		0.80	-	0.80	-
GIS Analyst	-	-	1.00		1.00	-	1.00	-
Total	99.05	0.30	6.30	-	105.35	0.30	105.35	0.30
Solid Waste Fund								
Assistant to the County Manager	0.20	-	(0.20)		-	-	-	-
Director, Public Works	0.10	-			0.10	-	0.10	-
Assistant Director, WW, SW	0.40	-			0.40	-	0.40	-
Manager of Landfill Operations	1.00	-			1.00	-	1.00	-
Business Operations Supervisor	0.20	-			0.20	-	0.20	-
Billing Service Representative	0.30	-			0.30	-	0.30	-
Accounting Technician III	-	-	0.10		0.10	-	0.10	-
Recycling Coordinator	1.00	-			1.00	-	1.00	-
Environmental Patrol Officer	0.50	-			0.50	-	0.50	-
Landfill Operations Specialist	1.00	-			1.00	-	1.00	-
Equipment Operator II	5.00	-			5.00	-	5.00	-
Equipment Operator I	3.00	-			3.00	-	3.00	-
Scale Operator	1.00	0.30			1.00	0.30	1.00	0.30
General Utility Worker	-	7.70			-	7.70	-	7.70
Total	13.70	8.00	(0.10)	-	13.60	8.00	13.60	8.00
Total FT/RPT and PT	951.65	61.66	23.90	1.40	975.55	63.06	973.55	63.06
Total FTE	1,013.31		25.30		1,038.61		1,036.61	

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	41400	Tax Administration	5540	Mid Size Vehicles	Addition To Appraisal Staff	3	15,000	No	45,000	30,000	-
10	41400	Tax Administration	5540	Mid Size Vehicles	Replacement of Vehicles 801 & 298	2	15,000	Yes	30,000	30,000	-
			5540 Total						75,000	60,000	-
10	41400	Tax Administration	5550	Geo Database Upgrade	Combines GIS Software w/ IT GIS	1	35,000	No	35,000	25,000	25,000
10	41400	Tax Administration	5550	Design Tax Admin. Website	Customer Access	1	65,000	No	65,000	65,000	65,000
10	41400	Tax Administration	5550	RE Data Integration	Provides refinement of this system	1	50,000	No	50,000	50,000	50,000
10	41400	Tax Administration	5550	Pictromity	Oblique Aerial Photography	1	40,000	No	40,000	-	-
			5550 Total						190,000	140,000	140,000
			Grand Total						265,000	200,000	140,000

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	42109	Information Systems	5550	Central phone system	Upgrade current phone system due to age of equipment	1	386,207	No	386,207	240,236	240,236
			5550 Total						386,207	240,236	240,236
			Grand Total						386,207	240,236	240,236

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	542500	General Services	5550	Brake Lathe	Brake Lathe to turn brake rotors	1	6,600	Yes	6,600	6,600	6,600
			5550 Total						6,600	6,600	6,600
10	542620	General Services	5580	Marshville Library Fire Alarm System	When the building was originally built, the architect did not include a fire alarm system. The structure is primarily wood and susceptible to major damage should a fire occur. A monitored system will protect the County's investment.	1	24,000	No	24,000	24,000	24,000
10	542620	General Services	5580	Fire Suppression System-Judicial Center and Government Center	The County has over a half-million dollar investment in the security system in these two buildings. They are protected by a sprinkler system which, if activated, will destroy the majority of the electronic equipment. This project will provide for a dry chemical fire suppression system so the wet system can be deactivated.	1	15,000	Yes	15,000	15,000	15,000
10	542620	General Services	5580	Additional Security Cameras-Judicial Center	The Sheriff's Office has requested additional cameras in many areas of the Judicial Center in order to better monitor activity and potentially reduce the County's liability should incidents occur. This request is highly supported by the Risk Manager.	1	48,500	No	48,500	48,500	48,500
10	542620	General Services	5580	Main Library Computer Room Air Conditioner	The building's HVAC system is inadequate to maintain the computer room at required temperatures. A dedicated A/C unit is needed.	1	14,000	No	14,000	14,000	14,000
10	542620	General Services	5580	ADA Compliant Entry/Exit Doors-Union West and Marshville Libraries	Library staff has requested automated entry/exit doors be installed for the convenience of handicapped patrons.	1	12,875	No	12,875	12,875	12,875
10	542620	General Services	5580	Judicial Center Wireless Internet	This service has been requested by the District and Superior Court Judges	1	25,000	No	25,000	-	-
			5580 Total						139,375	114,375	114,375
			Grand Total						145,975	120,975	120,975

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	543128	UC Sheriff's Facilities	5550	(1) additional 75lb. capacity natural gas dryer.	This unit will be used in the inmate laundry area which currently houses two natural gas dryers that were installed in 1994. This additional unit is necessary due to increased inmate population and the constant use of current equipment.	1	5,700	No	5,700	5,700	5,700
			5550 Total						5,700	5,700	5,700
10	543128	UC Sheriff's Facilities	5580	Mobile Classrooms utilized for training purposes.	The current training room has been converted to additional evidence room storage space leaving the Sheriff's Office without a large room in which to hold mandated training, meetings, etc. We are currently using several locations based on availability. These (2) units were requested in the 06-07 budget but were not funded. These units will provide necessary on-site training space for the Sheriff's Office.	2	25,000	No	50,000	-	-
			5580 Total						50,000	-	-
			Grand Total						55,700	5,700	5,700

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	21.5 Replacement Police Package 4-Door Six Passenger Sedans. 3.5 vehicles will be coded off to the contract towns based on their total amortization. Total number of replacement vehicles requested is 25.	Current Sheriff's Office vehicles identified by the county garage as the "worst of the worst" will be replaced.	21.5	23,000	Yes	494,500	494,500	494,500
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	23,000	N0	92,000	92,000	92,000
10	543130-1050	UC Sheriff's Office	5540 Total	13 Replacement Mobile Data Terminals for Sheriff's Office Patrol Vehicles. 3.5 (MDT's) will be coded off to the contract towns based on their total amortization. Total number of replacement Mobile Data Terminals is 13.	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 MDT is approximately (4) years.	9.5	8,500	Yes	586,500 80,750	586,500 80,750	586,500 80,750
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	N0	30,000	18,000	18,000
10	543130-1050	UC Sheriff's Office	5550	(4) Mobile Data Terminals 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 MDT is approximately (4) years.	4	8,500	N0	34,000	34,000	34,000

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	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	24,000	24,000	24,000
10	543130-1050	UC Sheriff's Office	5550	Replace Sheriff's dispatch console @ \$58,700.00.		1	58,700	Yes	58,700	58,700	58,700
			5550 Total						227,450	215,450	215,450
			Grand Total						813,950	801,950	801,950

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 5,750 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's vehicle every 4 years (expected useful life of the vehicle).	75%	23,000	Yes	17,250	17,250	17,250
			5540 Total						17,250	17,250	17,250
10	543130-1053	UC Sheriff's Office Weddington Contract Officers	5550	25 % of the cost of a replacement Mobile Data Terminal for Sheriff's Office Patrol Vehicles. Estimated cost of 2,125 X (3) 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 MDT is approximately (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						28,125	28,125	28,125

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 5,750 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%	23,000	Yes	5,750	5,750	5,750
10	543130-1054	UC Sheriff's Office Marvin Contract Officer	5540 Total 5550	25 % of the cost of a replacement Mobile Data Terminal 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 MDT is approximately (4) years.	25%	8,500	Yes	5,750 2,125	5,750 2,125	5,750 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) 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						9,375	9,375	9,375

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 5,750 X (2) 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).	50%	23,000	Yes	11,500	11,500	11,500
			5540 Total						11,500	11,500	11,500
10	543130-1055	UC Sheriff's Office Lake Park Contract Officer	5550	25 % of the cost of a replacement Mobile Data Terminal for Sheriff's Office Patrol Vehicles. Estimated cost of 2,125 X (2) 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 approximately (4) years.	50%	8,500	Yes	4,250	4,250	4,250
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 (2) 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.	50%	6,000	Yes	3,000	3,000	3,000
			5550 Total						7,250	7,250	7,250
			Grand Total						18,750	18,750	18,750

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	543130-1056	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 5,750 X (8) 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).	200%	23,000	Yes	46,000	46,000	46,000
			5540 Total						46,000	46,000	46,000
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 (8) 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 approximately (4) years.	200%	8,500	Yes	17,000	17,000	17,000
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 (8) 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.	200%	6,000	Yes	12,000	12,000	12,000
			5550 Total						29,000	29,000	29,000
			Grand Total						75,000	75,000	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
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 (1) vehicle each year. Last year the jail averaged some 7,900 miles per month. The vehicle to be replaced will be determined by the county garage at the appropriate time.	1	23,500	Yes	23,500	23,500	23,500
			5540 Total						23,500	23,500	23,500
10	543135	UC Sheriff's Jail	5550	(1) Slide-in prisoner transport van cell.	This unit will allow jail staff to conduct multiple prisoner transports, moving males, females and mental commitments at the same time while meeting state standards.	1	8,000	Yes	8,000	8,000	8,000
			5550 Total						8,000	8,000	8,000
			Grand Total						31,500	31,500	31,500

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	543138	UC Sheriff's Animal Services	5540	Approximate cost of new 4X4 Extended cab pickup truck. (1) @ 21,000 ea.	This vehicle will function as a special duty patrol vehicle assigned to the Animal Services Bureau. This vehicle will be marked and equipped with blue lights, siren, MDT etc.	1	21,000	No	21,000	-	-
			5540 Total						21,000	-	-
10	543138	UC Sheriff's Animal Services	5550	Cost of Mobile Data Terminal for use in Animal Services patrol vehicle. (1) @ 8,500 ea.	This computer will allow the Animal Services officer to check vehicle registration, driver information, incident reports, jail photographs, etc. in the field, which cuts down on radio traffic, in addition to providing instant information to the officer.	1	8,500	No	8,500	-	-
10	543138	UC Sheriff's Animal Services	5550	(1) Digital In-Car Camera Systems to be installed in new officers vehicle @ 6,000 ea.	(1) Digital In-Car Camera System which will allow the officer to record traffic stops in a digital format for use in court cases, IA investigations, etc.	1	6,000	No	6,000	-	-
			5550 Total						14,500	-	-
			Grand Total						35,500	-	-

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	543400	Fire Marshal's Office	5550	Hurst Tool Extraction Kit	Replace Lucas tool located at Stack Road VFD with a HURST tool. Fire Commission endorsed request at March 26, 2007 meeting.	1	32,000	Yes	32,000	32,000	32,000
			5550 Total						32,000	32,000	32,000
			Grand Total						32,000	32,000	32,000

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	543500	Inspections	5540	3 pickup trucks	Replacing 3 pickup trucks: 1) #23-98 current mileage 134,676, estimated 160,000, 2) #25-99 current mileage 134,533, estimated 159,000 and 3) #28-02 current mileage 128,559, estimated 152,000	3	13,333	Yes	40,000	40,000	-
			5540 Total						40,000	40,000	-
			Grand Total						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
10	549501	Cooperative Extension	5580	Greenhouse Construction	Greenhouse was donated and will be used by Master Gardeners for demonstration and educational programs to enhance horticultural efforts. Installation of lines - actual utilities through Barry Wyatt's office.	1	4,163	No	4,163	4,163	4,163
			5580 Total						4,163	4,163	4,163
			10-549501 Total						4,163	4,163	4,163
10	549544	Cooperative Extension	5510	Piano for Banquet Facility	The Ag Center has been overwhelmed with events and activities and we continually receive request from citizens for a piano to be used during events and celebrations.	1	5,000	No	5,000	-	-
			5510 Total						5,000	-	-
10	549544	Cooperative Extension	5570	Sign and Land for Ag Center near Highway 74. (Quote for Sign - \$70,000.00; Land - \$150000.00	Sign needed at Highway 74 for building.	1	220,000	No	220,000	-	-
			5570 Total						220,000	-	-
			10-549544 Total						225,000	-	-
			Grand Total						229,163	4,163	4,163

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	551151-1352	Health	5510	Scanner	For use in achieving accreditation	1	6,000	No	6,000	6,000	6,000
10	551154-1392	Health	5510	Advanced GPS unit	To locate/trace wells in well program	1	6,000	Yes	6,000	6,000	6,000
			5510 Total						12,000	12,000	12,000
10	551154-1390	Health	5540	4 door Chevrolet Malibu	Vehicle for use by the new Environmental Health Specialist	1	15,500	No	15,500	15,500	15,500
			5540 Total						15,500	15,500	15,500
			Grand Total						27,500	27,500	27,500

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	553160- 1510	DSS	5540	15 passenger van Vehicle description: passenger wagon, rear wheel drive, 4 doors, GVWR: 9100lbs., passenger capacity - 15, gasoline engine, 8 cylinder, EFI, 5.4L, automatic transmission, 4 wheel/ABS brakes, power steering, front/rear heat/air, driver and front passenger airbags, power door locks, exterior mirrors, Tires: LT245/75R16E. County Garage Supervisor supports this vehicle replacement.	To replace 8 year old current group home van, used for transporting children to and from school and other necessary destinations. The mileage of the current van is 91,009 and has had frequent repairs, amounting to \$10,842.00 over the past 7years. The safety of the children is paramount, so a van in good working condition is necessary.	1	20,700	Yes	20,700	-	-
			5540 Total						20,700	-	-
			Grand Total						20,700	-	-

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	13 passenger Center Aisle Conversion Vans	Vehicles met NCDOT Mileage for replacement/90% participation by NCDOT/ Prior approval by BOCC when grant submitted to NCDOT for FY2008	3	30,662 each (total = 91,986)	Yes	91,986	91,986	91,986
10	558100-1680	Transportation	5540	LIFT EQUIPPED CONVERSION VANS	Vehicles met NCDOT Mileage for replacement/90% participation by NCDOT/ Prior approval by BOCC when grant submitted to NCDOT for FY2008	2	33,041 each (total = 66,082)	Yes	66,082	66,082	66,082
10	558100-1680	Transportation	5540	7 PASSENGER MINIVAN	Vehicle met NCDOT Mileage for replacement/90% participation by NCDOT/10% Local) Prior approval by BOCC when grant submitted to NCDOT for FY2008	1	25,000 ea. (total = 25,000)	Yes	25,000	25,000	25,000
10	558100-1680	Transportation	5540	Sports Utility Vehicle	Replacement vehicle for use by the Director and Staff #34-98	1	22,500 each	Yes	22,500	22,500	-
				5540 Total					205,568	205,568	183,068
				Grand Total					205,568	205,568	183,068

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	561100-1800	Library	5510	Printer	To replace large format printer. The current one is 6 years old.	1	5,000	Yes	5,000	5,000	5,000
			5510 Total						5,000	5,000	5,000
			Grand Total						5,000	5,000	5,000

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	561301	Parks and Recreation	5510	Replacement of Office Furniture in the Operations Center Offices	Office equipment for Assistant Director's Offices is in need of replacement. New furniture will create a more ergonomically friendly environment and provide better organizational management and time saving devices/features. .	1	6,000	Yes	6,000	-	-
			5510 Total						6,000	-	-
10	561301	Parks and Recreation	5540	Full Size Extended Cab 4 x 4 Truck	This truck will replace the Assistant Director's Truck (Mileage= 152K as of March 30 / Estimated at 175K miles at time of new truck delivery.)	1	24,700	Yes	24,700	24,700	-
			5540 Total						24,700	24,700	-
10	561301	Parks and Recreation	5570	Replacement of Wooden Retaining Wall at Shelter #4	Wooden "railroad ties" are beginning to deteriorate and need to be replaced. New wall will be built with "hard scape" retaining wall blocks.	1	14,000	Yes	14,000	-	-
			5570 Total						14,000	-	-
			10-561301 Total						44,700	24,700	-
10	561371	Parks and Recreation	5540	Full Size Extended Cab 2-Wheel Drive Truck	This vehicle will replace vehicle # 34-99 which currently has 95,246 miles. Motor burns approximately 1 qt of oil per fillup of gas and "smokes" very badly. Vehicle will be assigned to Campground Duty Ranger.	1	21,000	Yes	21,000	21,000	-
			5540 Total						21,000	21,000	-
			10-561371 Total						21,000	21,000	-
10	561372	Parks and Recreation	5540	Multi-Passenger Van with "Offset-Center Isle"	This is a replacement for 22-92 which has 121,295 miles. Replacement van to be equipped for better serving senior adults, and will also be used to transport day-campers, etc. Van to be similar to County Transportation's standard multi-passenger vehicle. (Waiting on call from Trans. for pricing.)	1	31,114	Yes	31,114	-	-
			5540 Total						31,114	-	-

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	5550	Toro Topdresser 2500 or equivalent	Equipment is used to top dress the bermuda grass (with sand) to provide for proper growth and repair damage to the bermuda grass caused by normal play.	1	9,700	No	9,700	9,700	9,700
10	561372	Parks and Recreation	5550	Grooming Lawn Mower (Minimum 52" Deck / 22 HP) or equal	This mower will be stored at Fred Kirby Park to keep the fields groomed and the softball infields "raked" for daily play.	1	7,850	No	7,850	7,850	7,850
			5550 Total						17,550	17,550	17,550
10	561372	Parks and Recreation	5580	Small Covered Picnic Shelter	Shelters were required by the original contract with the Mathisen Company for their agreement to donate land to the County. See Deed Listed in BK724PG054. To date these have not been constructed.	2	10,000	No	20,000	20,000	20,000
			5580 Total						20,000	20,000	20,000
			10-561372 Total						68,664	37,550	37,550
10	561374	Parks and Recreation	5540	Full Size Extended Cab 2-Wheel Drive Truck	Vehicle will be assigned to the currently advertised Maint.Supervisor (New position/May 07) for completing inspections of Jesse Helms Park and other facilities as needed.	1	21,000	No	21,000	21,000	-
10	561374	Parks and Recreation	5540	4 x 4 Compact Truck w/ Extended Cab Rear Half Doors	This vehicle was requested last year but was delayed until development of JHP. Vehicle will also be used to monitor use of Fred Kirby Park by the Duty Park Attendant.	1	17,000	No	17,000	17,000	17,000
			5540 Total						38,000	38,000	17,000
10	561374	Parks and Recreation	5550	40HP / 4-Wheel Drive Tractor with Canopy and Front End Loader	This tractor will be used for general maintenance (loading/hauling) and pulling the "gang fairway mower" (listed below) for maintaining the soccer fields.	1	23,500	No	23,500	23,500	23,500
10	561374	Parks and Recreation	5550	Toro Gang Mower or equivalent for Maintaining Bermuda Grass Soccer Fields	This will be towed by the tractor (listed above) and used to maintain the SIX Soccer Fields at Jesse Helms Park. Note: Bermuda Grass needs to be mowed 2-3 times per week for proper growth and maintenance.	1	11,000	No	11,000	11,000	11,000

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	561374	Parks and Recreation	5550	Reel Master 5510 Mower or Equivalent	Mower will be used at Jesse Helms Park in combination with the tractor pulled gang mower. A minimum of two mowers are required to ensure that fields are maintained properly. Estimate 16 work-hours required for one mowing of all fields (needs mowed 2-3 times per week) in addition to other required daily maintenance.	1	41,000	No	41,000	41,000	41,000
10	561374	Parks and Recreation	5550	Toro Versa-Vac with verticutter or equivalent	Equipment will be used to assist in growth of bermuda grass and to remove thatch (grass buildup) which is required for proper care of fields.	1	22,000	No	22,000	22,000	22,000
			5550 Total						97,500	97,500	97,500
10	561374	Parks and Recreation	5570	Equipment Fence	Fencing will be required to be placed around temporary office and equipment stored at the park for protection after hours.	1	7,500	No	7,500	7,500	7,500
10	561374	Parks and Recreation	5570	Paving of Parking Lot	Pave the Parking Lot for the soccer complex.	1	48,000	No	48,000	-	-
			5570 Total						55,500	7,500	7,500
			10-561374 Total						191,000	143,000	122,000
			Grand Total						325,364	226,250	159,550

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	571101	Public Works - Admin	5510	Backup server and Operating System	Backup server needed for Harris billing system data. Will also allow Harris and users to conduct training in a TEST mode when needed.	1	6,300	No	6,300	6,300	6,300
61	571101	Public Works - Admin	5510	UCPW share of additional memory and SAN	Data storage needed for document imaging.	1	30,000	No	30,000	-	-
			5510 Total						36,300	6,300	6,300
61	571101	Public Works - Admin	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #45-01, with current mileage* totaling 105,007; projected mileage totaling 122,500; and accumulated maintenance costs of \$6,189 (Faircloth)	1	24,000	Yes	24,000	24,000	24,000
61	571101	Public Works - Admin	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #44-04, with current mileage* totaling 98,333; projected mileage totaling 131,100; and accumulated maintenance costs of \$4,204 (Staton)	1	24,000	Yes	24,000	24,000	24,000
			5540 Total						48,000	48,000	48,000
			61-571101 Subtotal						84,300	54,300	54,300

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	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #38-01, with current mileage* totaling 114,000; projected mileage totaling 133,000; and accumulated maintenance costs of \$4,583 (C Medlin)	1	24,000	Yes	24,000	24,000	24,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #17-03, with current mileage* totaling 120,200; projected mileage totaling 150,250; and accumulated maintenance costs of \$4,026 (Deese)	1	24,000	Yes	24,000	24,000	24,000
61	571185	Public Works - Water	5540	1 T on pickup 4 x 4 w/ service body, diesel	Replaces #46-01, with current mileage* totaling 156,000; projected mileage totaling 182,000; and accumulated maintenance costs of \$17,698 (Tiddy)	1	36,000	Yes	36,000	36,000	36,000
61	571185	Public Works - Water	5540	1 T on pickup 4 x 4 w/ service body, diesel	Service vehicle for new crew to be added	1	36,000	No	36,000	36,000	36,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	To be used by the new crew for On-call and light duty.	1	24,000	No	24,000	24,000	24,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	To be used by the new crew for On-call and light duty.	1	24,000	No	24,000	24,000	24,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	To be used by the new crew for On-call and light duty.	1	24,000	No	24,000	24,000	24,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #52-01, with current mileage* totaling 108,861; projected mileage totaling 127,000; and accumulated maintenance costs of \$5,487 (Honeycutt)	1	24,000	Yes	24,000	24,000	24,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #43-01, with current mileage* totaling 118,000; projected mileage totaling 137,700; and accumulated maintenance costs of \$7,830 (Rogers)	1	24,000	Yes	24,000	24,000	24,000
61	571185	Public Works - Water	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable (Split between Water n Sewer)	Replaces #50-01, with current mileage* totaling 120,000; projected mileage totaling 140,000; and accumulated maintenance costs of \$7,225 (Hargett)	0.5	24,000	Yes	12,000	12,000	12,000
				5540 Total					252,000	252,000	252,000

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	571185	Public Works - Water	5550	Trailer-6 ton	Needed to haul new Track hoe 35 Series	1	6,000	No	6,000	6,000	6,000
61	571185	Public Works - Water	5550	Harley rake	Tractor attachment needed for landscaping in small yards and places	1	10,000	No	10,000	10,000	10,000
61	571185	Public Works - Water	5550	Dump trailer	Needed to haul bulk rock for construction and repairs. Used with Peterbilt road tractor, which has a wet pack for operation.	1	35,000	No	35,000	-	-
61	571185	Public Works - Water	5550	Portable air compressor	Used for injecting air into the boring machine for boring underneath the road. This is necessary for additional crew.	1	17,000	No	17,000	17,000	17,000
61	571185	Public Works - Water	5550	Track hoe 35 Series	Used for excavating on the repair of water leaks and fire hydrants. The equipment is small and mobile. More efficient equipment than a	1	40,000	No	40,000	40,000	40,000
				5550 Total					108,000	73,000	73,000
				61571185 Total					360,000	325,000	325,000

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	Public Works - Sewer	5540	1/2 Ton 4x4 Extended Cab Truck	Replaces #03-01, with current mileage* totaling 121,616; projected mileage totaling 139,000; and accumulated maintenance costs of \$5,985 (Halcom)	1	24,000	Yes	24,000	24,000	24,000
61	571186	Public Works - Sewer	5540	1/2 Ton 4x4 Extended Cab Truck	Replaces #42-01, with current mileage* totaling 111,438; projected mileage totaling 130,000; and accumulated maintenance costs of \$5,732 (O'Leary)	1	24,000	Yes	24,000	24,000	24,000
61	571186	Public Works - Sewer	5540	1/2 Ton 4x4 Extended Cab Truck	Replaces #04-01, with current mileage* totaling 122,165; projected mileage totaling 142,500; and accumulated maintenance costs of \$7,331 (R Wilson)	1	24,000	Yes	24,000	24,000	24,000
61	571186	Public Works - Sewer	5540	1/2 Ton 4x4 Extended Cab Truck	Replaces #59-01, with current mileage* totaling 104,755; projected mileage totaling 122,200; and accumulated maintenance costs of \$10,976 (J Carpenter)	1	24,000	Yes	24,000	24,000	24,000
61	571186	Public Works - Sewer	5540	1/2 Ton 4x4 Extended Cab Truck	For WWTP Chief Operator. Needed to visit all 5 WWTP's on a regular basis. CO is expected to be available 24/7 to assist w/ WWTP issues that may arise.	1	24,000	No	24,000	24,000	24,000
61	571186	Public Works - Sewer	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable (Split between Water n Sewer)	Replaces #50-01, with current mileage* totaling 120,000; projected mileage totaling 140,000; and accumulated maintenance costs of \$7,225 (Hargett)	0.5	24,000	Yes	12,000	12,000	12,000
61	571186	Public Works - Sewer	5540	Half-ton pickup, 4x4 ext. cab, V6 or Inline 5, ethanol capable	Replaces #51-01, with current mileage* totaling 102,259; projected mileage totaling 119,300; and accumulated maintenance costs of \$6,600 (Brantley)	1	24,000	Yes	24,000	24,000	24,000
5540 Total									156,000	156,000	156,000

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	Public Works - Sewer	5550	Side Boom Bush-Hog	Needed to maintain steep slopes associated with sewer line r-o-w. State rule requires r-o-w be maintained. To replace side boom mower #00692 which is no longer functional and repair is not cost effective.	1	20,000	Yes	20,000	20,000	20,000
61	571186	Public Works - Sewer	5550	Trailer Jet	Will allow continued emergency response to line blockages and will assist with meeting the State mandated 10% line cleaning rule. Will replace Trailer Jet # 1165 which is no longer cost effective to repair.	1	40,000	Yes	40,000	40,000	40,000
61	571186	Public Works - Sewer	5550	70 HP Tractor w/ enclosed cab.	Will enable UCPW to continue maintaining sewer r-o-w as per State rule. Enclosed cab is for safety - flying debris, limbs bees/yellow jackets. Will replace Tractor # 650 which is becoming high maintenance due to age and use.	1	45,000	Yes	45,000	45,000	45,000
61	571186	Public Works - Sewer	5550	8 ft Bush Hog	Necessary to continue State required r-o-w maintenance. Will replace 2 existing bush hogs that are no longer cost effective to repair.	2	5,000	Yes	10,000	10,000	10,000
61	571186	Public Works - Sewer	5550	Replacement Blower - 125 HP	12 Mile Creek WWTP digester blower. Existing blower is no longer manufactured. Parts are not available for repairs. Critical for WWTP operations.	1	25,000	Yes	25,000	25,000	25,000
61	571186	Public Works - Sewer	5550	Bring Pump Station control panels up to current standards	Due to age of panels they need to be upgraded for reliability and safety purposes.	6	10,000	Yes	60,000	60,000	60,000
				5550 Total					200,000	200,000	200,000
				61571186 Total					356,000	356,000	356,000

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	571187	East Side Sewer	5550	Spare Pump for Station 1	Station is operating near capacity. Spare is needed for back-up.	1	23,000	No	23,000	23,000	23,000
			5550 Total						23,000	23,000	23,000
			61571187 Total						23,000	23,000	23,000

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
66	547281	Landfill	5550	50 HP tractor w/ bush hog	Needed to maintain areas at landfill, existing tractor is becoming maintenance intensive and safety is a concern. Replacement for John Deere 53-25	1	39,500	Yes	39,500	39,500	39,500
66	547281	Landfill	5550	Methane detection meter	Existing meter is out of date, repairs parts are difficult to find.	1	8,400	Yes	8,400	8,400	8,400
66	547281	Landfill	5550	Rubber tire loader	Replacement for 03-00, which has high hours and is becoming maintenance intensive. This loader is required for the daily operation of the transfer station.	1	165,000	Yes	165,000	165,000	165,000
66	547281	Landfill	5550	Compactor receivers	Needed to keep up with the increase in volume of MSW.	3	5,500	No	16,500	16,500	16,500
				5550 Total					229,400	229,400	229,400
66	547281	Landfill	5570	Close 4 acres, C&D cells #2 and #3	Required by State rules	4	110,000	N/A	440,000	440,000	440,000
66	547281	Landfill	5570	Repair of concrete pad @ recycle area	Existing pad is in need of repair to ensure access and loading of tractor trailer trucks.	1	16,000	N/A	16,000	16,000	16,000
				5570 Total					456,000	456,000	456,000
				66547281 Total					685,400	685,400	685,400

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
68	549101	Stormwater	5540	Extended Cab 4 X 4	Inspection of Stormwater management facilities	1	24,000	No	24,000	-	-
			5540 Total						24,000	-	-
			68-549101 Total						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 FY2007 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.

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								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1	General Fund												
2	10410100	4110		AD VALOREM TAXES	41	100	(72,543,332)	(89,607,260)	(89,607,260)	(91,094,944)	(124,245,566)	(109,734,821)	(110,901,865)
3	10410100	4111		AD VALOREM TAXES - AUTO	41	100	(7,940,718)	(8,682,679)	(8,682,679)	(9,218,859)	(10,048,556)	(10,048,556)	(10,048,556)
4	10410100	4140		AD VALOREM INTEREST	41	101	(239,801)	(214,000)	(214,000)	(269,691)	(270,000)	(270,000)	(270,000)
5	10410100	4141		AD VALOREM INTEREST - AUTO	41	101	(38,737)	(32,000)	(32,000)	(45,056)	(45,000)	(45,000)	(45,000)
6	10410100	4149		AD VALOREM OVERPAYMENTS	41	101	7,985	-	-	-	-	-	-
7					41		(80,754,603)	(98,535,939)	(98,535,939)	(100,628,550)	(134,609,122)	(120,098,377)	(121,265,421)
8	10410100	4890		MISC REVENUE-	48	481	965	-	-	-	-	-	-
9					48		965	-	-	-	-	-	-
10		4					(80,753,638)	(98,535,939)	(98,535,939)	(100,628,550)	(134,609,122)	(120,098,377)	(121,265,421)
11	101						(80,753,638)	(98,535,939)	(98,535,939)	(100,628,550)	(134,609,122)	(120,098,377)	(121,265,421)
12													
13	10410200	4110		AD VALOREM TAXES	41	100	(1,044,471)	(1,078,400)	(1,078,400)	(1,499,855)	(1,500,000)	(1,500,000)	(1,500,000)
14	10410200	4111		AD VALOREM TAXES - AUTO	41	100	(527,453)	(580,700)	(580,700)	(723,029)	(800,000)	(800,000)	(800,000)
15	10410200	4130		ANIMAL TAXES	41	101	(401)	-	-	-	-	-	-
16	10410200	4140		AD VALOREM INTEREST	41	101	(147,321)	(145,000)	(145,000)	(208,582)	(210,000)	(210,000)	(210,000)
17	10410200	4141		AD VALOREM INTEREST - AUTO	41	101	(40,648)	(37,000)	(37,000)	(46,960)	(47,000)	(47,000)	(47,000)
18					41		(1,760,294)	(1,841,100)	(1,841,100)	(2,478,426)	(2,557,000)	(2,557,000)	(2,557,000)
19		4					(1,760,294)	(1,841,100)	(1,841,100)	(2,478,426)	(2,557,000)	(2,557,000)	(2,557,000)
20	102						(1,760,294)	(1,841,100)	(1,841,100)	(2,478,426)	(2,557,000)	(2,557,000)	(2,557,000)
21													
22	10410300	4111		AD VALOREM TAXES - AUTO	41	100	(26,992)	(24,000)	(24,000)	(42,389)	(43,000)	(43,000)	(43,000)
23					41		(26,992)	(24,000)	(24,000)	(42,389)	(43,000)	(43,000)	(43,000)
24		4					(26,992)	(24,000)	(24,000)	(42,389)	(43,000)	(43,000)	(43,000)
25	103						(26,992)	(24,000)	(24,000)	(42,389)	(43,000)	(43,000)	(43,000)
26													
27	10423000	4150		LOCAL SALES TAX-1 CENT	41	230	(10,786,423)	(34,639,409)	(34,639,409)	(34,639,409)	(37,456,708)	(37,456,708)	(38,183,708)
28	10423000	4151		LOCAL SALES TAX-1/2 CENT (40)	41	230	(6,240,371)	-	-	-	-	-	-
29	10423000	4152		LOCAL SALES TAX-1/2 CENT (42)	41	230	(6,195,564)	-	-	-	-	-	-
30	10423000	4153		LOCAL SALES TAX-1/2 CENT (44)	41	230	(5,309,567)	-	-	-	-	-	-
31					41		(28,531,924)	(34,639,409)	(34,639,409)	(34,639,409)	(37,456,708)	(37,456,708)	(38,183,708)
32		4					(28,531,924)	(34,639,409)	(34,639,409)	(34,639,409)	(37,456,708)	(37,456,708)	(38,183,708)
33	230						(28,531,924)	(34,639,409)	(34,639,409)	(34,639,409)	(37,456,708)	(37,456,708)	(38,183,708)
34													
35	10424000	4160		REAL PROP TRANSFER TAX	41	240	(2,633,059)	(3,260,000)	(3,260,000)	(2,600,000)	(2,210,000)	(2,210,000)	(2,210,000)
36	10424000	4161		CABLE TV FRANCHISE FEE	41	240	(367,795)	(395,000)	(395,000)	(400,000)	(400,000)	(400,000)	(400,000)
37	10424000	4165		GROSS RECEIPTS RENTAL TAX	41	240	(57,287)	(61,000)	(61,000)	(60,000)	(60,000)	(60,000)	(60,000)
38					41		(3,058,141)	(3,716,000)	(3,716,000)	(3,060,000)	(2,670,000)	(2,670,000)	(2,670,000)
39		4					(3,058,141)	(3,716,000)	(3,716,000)	(3,060,000)	(2,670,000)	(2,670,000)	(2,670,000)
40	240						(3,058,141)	(3,716,000)	(3,716,000)	(3,060,000)	(2,670,000)	(2,670,000)	(2,670,000)
41													
42	10425100	4231		ABC PROF DISTR-MONROE URIG-	42	251	(49,578)	(50,000)	(50,000)	(84,000)	(80,000)	(80,000)	(80,000)
43	10425100	4232		ABC PROF DISTR-WAXHAW	42	251	(500)	-	-	-	-	-	-
44					42		(50,078)	(50,000)	(50,000)	(84,000)	(80,000)	(80,000)	(80,000)
45		4					(50,078)	(50,000)	(50,000)	(84,000)	(80,000)	(80,000)	(80,000)
46	251						(50,078)	(50,000)	(50,000)	(84,000)	(80,000)	(80,000)	(80,000)
47													
48	10425200	4281		PYMT IN LIEU OF TAXES URIG-	42	200	(6,051)	(6,000)	(6,000)	(6,700)	(7,000)	(7,000)	(7,000)
49					42		(6,051)	(6,000)	(6,000)	(6,700)	(7,000)	(7,000)	(7,000)
50		4					(6,051)	(6,000)	(6,000)	(6,700)	(7,000)	(7,000)	(7,000)
51	252						(6,051)	(6,000)	(6,000)	(6,700)	(7,000)	(7,000)	(7,000)
52													
53	10426100	4250		COURT FACILITIES FEES RIG-	42	251	(272,551)	(246,000)	(246,000)	(260,000)	(265,000)	(265,000)	(265,000)
54					42		(272,551)	(246,000)	(246,000)	(260,000)	(265,000)	(265,000)	(265,000)
55		4					(272,551)	(246,000)	(246,000)	(260,000)	(265,000)	(265,000)	(265,000)
56	261						(272,551)	(246,000)	(246,000)	(260,000)	(265,000)	(265,000)	(265,000)
57													
58	10540100	5170		BOARD MEMBER	51	1Sal	42,871	42,666	44,726	45,293	44,802	44,802	44,802
59	10540100	5128		TRAVEL ALLOWANCE	51	2Ben	35,922	35,750	37,476	37,617	37,538	37,538	37,538
60	10540100	5181		FICA CONTRIBUTIONS	51	2Ben	5,297	5,999	6,289	5,583	6,299	6,299	6,299
61	10540100	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	353	-	355	352	-	-	-
62	10540100	5183		HEALTH INSURANCE	51	3Ben	27,898	29,160	30,155	30,155	32,100	32,100	32,100
63	10540100	5187		DENTAL INSURANCE	51	3Ben	1,478	1,920	1,099	1,099	2,130	2,130	2,130
64					51		113,819	115,495	120,100	120,099	122,869	122,869	122,869
65	10540100	5220		FOOD AND PROVISIONS	52	0Supp	2,805	6,000	6,000	6,000	6,000	6,000	6,000
66	10540100	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	100	100	100	100	100	100
67	10540100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,881	10,000	10,000	12,800	13,000	13,000	13,000
68	10540100	5311		TRAVEL	52	1Trav	2,554	5,000	5,000	5,000	5,000	5,000	5,000
69	10540100	5312		TRAVEL SUBSISTENCE	52	1Trav	6,562	11,000	11,000	6,000	11,000	11,000	11,000
70	10540100	5395		EDUCATION EXPENSES	52	1Trav	2,740	6,000	6,000	6,000	6,000	6,000	6,000
71	10540100	5321		TELEPHONE AND	52	2Util	730	1,500	1,500	1,200	1,500	1,500	1,500
72	10540100	5325		POSTAGE	52	2Util	563	2,500	2,500	1,500	2,500	2,500	2,500
73	10540100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,245	1,500	1,500	100	1,500	1,500	1,500
74	10540100	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	36,921	36,921	34,832	34,832	34,832
75	10540100	5381		PROFESSIONAL SERVICES	52	4Prof	10,925	16,000	30,000	31,100	45,000	12,000	12,000
76	10540100	5382		LEGAL SERVICES	52	4Prof	96,807	100,000	266,000	212,600	150,000	150,000	150,000

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
77	10540100	5383		MEDICAL SERVICES	52	4Prof	-	-	-	50	100	100	100
78	10540100	5370		ADVERTISING/EMPL.RECONGNIT	52	5OSrv	6,904	10,000	10,000	9,500	10,000	10,000	10,000
79	10540100	5491		DUES AND MEMBERSHIPS	52	5OSrv	29	200	200	200	200	200	200
80	10540100	5430		RENTAL OF EQUIPMENT	52	8Rent	9,089	12,000	12,000	4,500	1,000	1,000	1,000
81	10540100	5450		INSURANCE AND BONDING	52	9Insr	22,380	22,366	22,366	20,701	20,701	20,701	20,701
82					52		167,214	204,166	421,087	354,272	308,433	275,433	275,433
83		5					281,033	319,661	541,187	474,371	431,302	398,302	398,302
84	401						281,033	319,661	541,187	474,371	431,302	398,302	398,302
85													
86	10440500	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	-	(15,000)	(15,000)	-	-	-	-
87					42		-	(15,000)	(15,000)	-	-	-	-
88		4					-	(15,000)	(15,000)	-	-	-	-
89	10540500	5121		SALARIES & WAGES	51	1Sal	357,370	452,660	462,938	323,632	475,793	475,793	475,793
90	10540500	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	500	509	-	500	500	500
91	10540500	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	5,000	5,089	8,000	5,000	5,000	5,000
92	10540500	5128		TRAVEL ALLOWANCE	51	2Ben	12,100	16,800	17,100	8,700	16,800	16,800	16,800
93	10540500	5132		SEPARATION ALLOWANCE	51	2Ben	7,658	10,604	10,845	7,600	11,145	11,145	11,145
94	10540500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	17,112	22,658	23,172	16,200	23,815	23,815	23,815
95	10540500	5181		FICA CONTRIBUTIONS	51	2Ben	22,219	36,335	37,152	18,700	38,104	38,104	38,104
96	10540500	5182		RET CONTRIB. - OTHER	51	2Ben	16,735	22,159	22,662	16,000	23,291	23,291	23,291
97	10540500	5189		OTHER FRINGE BENEFITS	51	2Ben	2,155	2,200	2,238	2,155	2,155	2,155	2,155
98	10540500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	603	-	490	500	-	-	-
99	10540500	5183		HEALTH INSURANCE	51	3Ben	35,508	34,992	35,986	35,986	38,520	38,520	38,520
100	10540500	5184		HEALTH INSURANCE - RETIREES	51	3Ben	7,165	7,830	5,425	5,425	5,400	5,400	5,400
101	10540500	5187		DENTAL INSURANCE	51	3Ben	1,830	2,304	1,315	1,315	2,556	2,556	2,556
102	10540500	5188		DENTAL INS - RETIREES UNDER	51	3Ben	369	404	275	275	285	285	285
103					51		480,824	614,446	625,196	444,488	643,364	643,364	643,364
104	10540500	5220		FOOD AND PROVISIONS	52	0Supp	716	1,500	1,500	1,000	1,500	1,500	1,500
105	10540500	5233		PERIODICALS BOOKS & OTHER	52	0Supp	908	1,700	1,700	900	1,700	1,700	1,700
106	10540500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	4,556	9,000	9,000	8,400	10,000	10,000	10,000
107	10540500	5299		MISCELLANEOUS	52	0Supp	-	100	100	-	100	100	100
108	10540500	5311		TRAVEL	52	1Trav	530	3,750	3,750	2,500	3,750	3,750	3,750
109	10540500	5312		TRAVEL SUBSISTENCE	52	1Trav	766	10,000	10,000	1,500	8,000	8,000	8,000
110	10540500	5395		EDUCATION EXPENSES	52	1Trav	1,241	2,500	2,500	2,200	4,500	4,500	4,500
111	10540500	5321		TELEPHONE AND	52	2Util	4,515	4,500	4,500	4,400	4,500	4,500	4,500
112	10540500	5325		POSTAGE	52	2Util	784	1,200	1,200	1,000	1,200	1,200	1,200
113	10540500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	-	3,200	3,200	-	3,200	3,200	3,200
114	10540500	5354		MAINT AGREEMNTS-	52	3Main	-	-	-	5,000	-	-	-
115	10540500	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	32,958	32,958	27,141	27,141	27,141
116	10540500	5381		PROFESSIONAL SERVICES	52	4Prof	112	500	500	32,500	500	500	500
117	10540500	5382		LEGAL SERVICES	52	4Prof	-	20,000	20,000	-	20,000	20,000	20,000
118	10540500	5383		MEDICAL SERVICES	52	4Prof	129	100	100	250	100	100	100
119	10540500	5370		ADVERTISING/EMPL.RECONGNIT	52	5OSrv	6,343	6,500	6,500	300	1,500	1,500	1,500
120	10540500	5491		DUES AND MEMBERSHIPS	52	5OSrv	2,895	3,500	3,500	3,000	4,000	4,000	4,000
121	10540500	5430		RENTAL OF EQUIPMENT	52	8Rent	2,393	2,400	2,400	1,500	400	400	400
122	10540500	5450		INSURANCE AND BONDING	52	9Insr	3,788	3,786	3,786	3,010	3,010	3,010	3,010
123					52		29,674	74,236	107,194	100,418	95,101	95,101	95,101
124		5					510,498	688,682	732,390	544,906	738,465	738,465	738,465
125	405						510,498	673,682	717,390	544,906	738,465	738,465	738,465
126													
127	10540600	5491		DUES AND MEMBERSHIPS	52	5OSrv	103,965	108,843	108,843	108,338	138,417	118,417	118,417
128					52		103,965	108,843	108,843	108,338	138,417	118,417	118,417
129		5					103,965	108,843	108,843	108,338	138,417	118,417	118,417
130	406						103,965	108,843	108,843	108,338	138,417	118,417	118,417
131													
132	10540700	5121		SALARIES & WAGES	51	1Sal	59,080	58,797	61,399	61,737	61,737	61,737	61,737
133	10540700	5132		SEPARATION ALLOWANCE	51	2Ben	1,314	1,376	1,437	1,445	1,445	1,445	1,445
134	10540700	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	2,954	2,940	3,070	3,087	3,087	3,087	3,087
135	10540700	5181		FICA CONTRIBUTIONS	51	2Ben	4,118	4,498	4,697	4,318	4,723	4,723	4,723
136	10540700	5182		RET CONTRIB. - OTHER	51	2Ben	2,889	2,875	3,002	3,019	3,019	3,019	3,019
137	10540700	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	104	-	105	105	-	-	-
138	10540700	5183		HEALTH INSURANCE	51	3Ben	7,217	7,042	7,762	7,762	6,420	6,420	6,420
139	10540700	5187		DENTAL INSURANCE	51	3Ben	371	384	275	275	426	426	426
140					51		78,047	77,912	81,747	81,748	80,857	80,857	80,857
141	10540700	5220		FOOD AND PROVISIONS	52	0Supp	157	260	260	250	250	250	250
142	10540700	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	500	500	360	450	450	450
143	10540700	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	437	2,050	2,050	1,460	300	300	300
144	10540700	5311		TRAVEL	52	1Trav	1,224	1,289	1,289	1,251	1,328	1,328	1,328
145	10540700	5312		TRAVEL SUBSISTENCE	52	1Trav	525	668	668	668	700	700	700
146	10540700	5395		EDUCATION EXPENSES	52	1Trav	970	2,340	3,035	2,436	1,400	1,400	1,400
147	10540700	5321		TELEPHONE AND	52	2Util	299	330	330	250	300	300	300
148	10540700	5325		POSTAGE	52	2Util	79	82	82	78	86	86	86
149	10540700	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	1,974	1,974	1,626	1,626	1,626
150	10540700	5381		PROFESSIONAL SERVICES	52	4Prof	56	60	60	57	60	60	60
151	10540700	5383		MEDICAL SERVICES	52	4Prof	20	20	20	25	25	25	25
152	10540700	5491		DUES AND MEMBERSHIPS	52	5OSrv	115	260	260	135	260	260	260
153	10540700	5450		INSURANCE AND BONDING	52	9Insr	387	387	387	314	314	314	314

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154					52		4,268	8,246	10,915	9,258	7,099	7,099	7,099
155		5					82,315	86,158	92,662	91,006	87,956	87,956	87,956
156	407						82,315	86,158	92,662	91,006	87,956	87,956	87,956
157													
158	10540800	5121		SALARIES & WAGES	51	1Sal	195,723	195,889	204,419	205,684	205,683	205,683	205,683
159	10540800	5128		TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	5,000	4,800	4,800	4,800	4,800
160	10540800	5132		SEPARATION ALLOWANCE	51	2Ben	4,354	4,584	4,784	4,813	4,813	4,813	4,813
161	10540800	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	9,786	9,794	10,220	10,285	10,284	10,284	10,284
162	10540800	5181		FICA CONTRIBUTIONS	51	2Ben	13,982	15,353	16,021	14,800	16,102	16,102	16,102
163	10540800	5182		RET CONTRIB. - OTHER	51	2Ben	9,571	9,579	9,996	10,059	10,058	10,058	10,058
164	10540800	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	345	-	350	349	-	-	-
165	10540800	5183		HEALTH INSURANCE	51	3Ben	13,471	11,664	14,580	14,580	12,840	12,840	12,840
166	10540800	5187		DENTAL INSURANCE	51	3Ben	742	768	550	550	852	852	852
167					51		252,815	252,431	265,920	265,920	265,432	265,432	265,432
168	10540800	5220		FOOD AND PROVISIONS	52	0Supp	716	750	750	180	400	400	400
169	10540800	5233		PERIODICALS BOOKS & OTHER	52	0Supp	12,858	13,577	13,577	16,577	13,849	13,849	13,849
170	10540800	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,754	4,225	4,225	4,225	4,310	4,310	4,310
171	10540800	5311		TRAVEL	52	1Trav	772	1,401	1,401	1,264	1,444	1,444	1,444
172	10540800	5312		TRAVEL SUBSISTENCE	52	1Trav	857	1,659	1,659	905	1,709	1,709	1,709
173	10540800	5395		EDUCATION EXPENSES	52	1Trav	1,703	2,687	2,687	2,621	2,768	2,768	2,768
174	10540800	5321		TELEPHONE AND	52	2Util	219	228	228	37	228	228	228
175	10540800	5325		POSTAGE	52	2Util	232	309	309	306	323	323	323
176	10540800	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	293	297	297	334	303	303	303
177	10540800	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	13,378	13,378	11,433	11,433	11,433
178	10540800	5381		PROFESSIONAL SERVICES	52	4Prof	167	171	171	-	-	-	-
179	10540800	5382		LEGAL SERVICES	52	4Prof	10,400	10,400	10,400	5,200	-	-	-
180	10540800	5383		MEDICAL SERVICES	52	4Prof	20	20	20	75	75	75	75
181	10540800	5491		DUES AND MEMBERSHIPS	52	5OSrv	1,580	1,760	1,760	1,630	1,796	1,796	1,796
182	10540800	5450		INSURANCE AND BONDING	52	9Insr	1,321	1,320	1,320	1,103	1,103	1,103	1,103
183					52		34,892	38,804	52,182	48,006	39,741	39,741	39,741
184		5					287,707	291,235	318,102	313,926	305,173	305,173	305,173
185	408						287,707	291,235	318,102	313,926	305,173	305,173	305,173
186													
187	10440900	4892		MISC REVENUE-NSF CHECK FEE	48	481	(50)	-	-	(25)	-	-	-
188					48		(50)	-	-	(25)	-	-	-
189		4					(50)	-	-	(25)	-	-	-
190	10540900	5121		SALARIES & WAGES	51	1Sal	312,064	328,681	341,437	324,030	363,614	363,614	363,614
191	10540900	5126		SALARIES & WAGES-TEMP AND	51	1Sal	131	-	-	2,446	10,000	-	-
192	10540900	5128		TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	4,968	4,800	4,800	4,800	4,800
193	10540900	5132		SEPARATION ALLOWANCE	51	2Ben	6,923	7,691	7,989	7,582	8,509	8,509	8,509
194	10540900	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	15,603	16,435	17,073	16,201	18,181	18,181	18,181
195	10540900	5181		FICA CONTRIBUTIONS	51	2Ben	23,405	25,511	26,500	24,250	28,949	28,184	28,184
196	10540900	5182		RET CONTRIB. - OTHER	51	2Ben	15,260	16,072	16,696	15,850	17,781	17,781	17,781
197	10540900	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	546	-	538	540	-	-	-
198	10540900	5183		HEALTH INSURANCE	51	3Ben	32,374	35,478	37,906	37,906	44,940	44,940	44,940
199	10540900	5184		HEALTH INSURANCE - RETIREES	51	3Ben	-	-	3,910	3,910	5,400	5,400	5,400
200	10540900	51841		HEALTH INSURANCE - RETIREES	51	3Ben	3,377	3,100	3,199	2,891	2,846	2,846	2,846
201	10540900	5187		DENTAL INSURANCE	51	3Ben	2,156	2,336	1,641	1,641	2,982	2,982	2,982
202	10540900	5188		DENTAL INS - RETIREES UNDER	51	3Ben	-	-	206	206	285	285	285
203					51		416,679	440,104	462,063	442,253	508,287	497,522	497,522
204	10540900	5220		FOOD AND PROVISIONS	52	0Supp	1,506	6,396	6,396	3,096	6,524	6,524	6,524
205	10540900	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	213	213	213	217	217	217
206	10540900	5233		PERIODICALS BOOKS & OTHER	52	0Supp	1,071	3,432	3,432	3,432	3,501	3,501	3,501
207	10540900	5239		MEDICAL SUPPLIES AND	52	0Supp	60	107	107	143	109	109	109
208	10540900	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	32,824	16,727	18,109	20,888	19,562	19,562	19,562
209	10540900	5290		TOOLS AND SUPPLIES	52	0Supp	-	1,066	1,066	2,400	1,087	1,087	1,087
210	10540900	5311		TRAVEL	52	1Trav	534	1,584	1,584	1,584	1,631	1,631	1,631
211	10540900	5312		TRAVEL SUBSISTENCE	52	1Trav	1,530	3,167	3,167	3,167	3,262	3,262	3,262
212	10540900	5395		EDUCATION EXPENSES	52	1Trav	7,547	12,267	12,267	5,488	29,400	13,000	13,000
213	10540900	5321		TELEPHONE AND	52	2Util	1,571	1,600	1,600	1,600	1,600	1,600	1,600
214	10540900	5325		POSTAGE	52	2Util	1,478	3,245	3,245	2,610	3,391	3,391	3,391
215	10540900	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	292	645	645	645
216	10540900	5354		MAINT AGREEMENTS-	52	3Main	19,573	23,260	23,260	23,260	23,725	23,725	23,725
217	10540900	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	42,177	42,177	38,678	38,678	38,678
218	10540900	5358		M&R-VEHICLE-ROUTINE	52	3Main	-	-	-	527	607	607	607
219	10540900	5381		PROFESSIONAL SERVICES	52	4Prof	6,900	10,507	10,507	7,847	30,617	10,717	10,717
220	10540900	5382		LEGAL SERVICES	52	4Prof	-	1,230	1,230	1,230	1,255	1,255	1,255
221	10540900	5383		MEDICAL SERVICES	52	4Prof	80	120	120	100	175	175	175
222	10540900	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	12,880	15,100	15,100	15,100	15,402	15,402	15,402
223	10540900	5491		DUES AND MEMBERSHIPS	52	5OSrv	469	349	349	1,130	1,130	1,130	1,130
224	10540900	5450		INSURANCE AND BONDING	52	9Insr	2,011	2,010	2,010	1,979	1,979	1,979	1,979
225					52		90,033	102,380	145,939	138,263	184,497	148,197	148,197
226		5					506,712	542,484	608,002	580,516	692,784	645,719	645,719
227	409						506,662	542,484	608,002	580,491	692,784	645,719	645,719
228													
229	10441300	4510		DEPT SRV CHRGS	45	451	(219)	(200)	(200)	(150)	(200)	(200)	(200)
230					45		(219)	(200)	(200)	(150)	(200)	(200)	(200)

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231		4					(219)	(200)	(200)	(150)	(200)	(200)	(200)
232	10541300	5121		SALARIES & WAGES	51	1Sal	483,729	484,688	502,559	497,300	506,280	506,280	506,280
233	10541300	5122		SALARIES & WAGES-OVERTIME	51	1Sal	162	17,000	17,598	5,000	17,000	17,000	17,000
234	10541300	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	4,300	4,451	-	4,300	4,300	4,300
235	10541300	5128		TRAVEL ALLOWANCE	51	2Ben	5,000	4,800	4,969	4,800	4,800	4,800	4,800
236	10541300	5132		SEPARATION ALLOWANCE	51	2Ben	10,777	11,739	12,171	11,800	12,245	12,245	12,245
237	10541300	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	24,195	25,084	26,007	25,200	26,164	26,164	26,164
238	10541300	5181		FICA CONTRIBUTIONS	51	2Ben	35,290	39,075	40,512	36,700	40,727	40,727	40,727
239	10541300	5182		RET CONTRIB. - OTHER	51	2Ben	23,662	24,533	25,436	24,500	25,588	25,588	25,588
240	10541300	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	857	-	858	860	-	-	-
241	10541300	5183		HEALTH INSURANCE	51	3Ben	49,781	52,488	55,006	55,006	57,780	57,780	57,780
242	10541300	5184		HEALTH INSURANCE - RETIREES	51	3Ben	4,574	4,998	2,606	2,606	-	-	-
243	10541300	51841		HEALTH INSURANCE - RETIREES	51	3Ben	3,377	3,100	3,199	2,891	2,846	2,846	2,846
244	10541300	5187		DENTAL INSURANCE	51	3Ben	3,338	3,456	2,388	2,388	3,834	3,834	3,834
245	10541300	5188		DENTAL INS - RETIREES UNDER	51	3Ben	369	404	137	137	-	-	-
246					51		645,111	675,665	697,897	669,188	701,564	701,564	701,564
247	10541300	5220		FOOD AND PROVISIONS	52	0Supp	992	1,000	1,000	1,200	1,100	1,100	1,100
248	10541300	5233		PERIODICALS BOOKS & OTHER	52	0Supp	2,149	3,500	3,500	2,500	3,500	3,500	3,500
249	10541300	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	10,536	17,500	17,500	17,000	15,000	15,000	15,000
250	10541300	5311		TRAVEL	52	1Trav	1,754	3,000	3,000	2,000	3,000	3,000	3,000
251	10541300	5312		TRAVEL SUBSISTENCE	52	1Trav	1,186	6,000	6,000	2,000	6,000	6,000	6,000
252	10541300	5395		EDUCATION EXPENSES	52	1Trav	3,005	6,000	6,000	2,500	6,000	6,000	6,000
253	10541300	5321		TELEPHONE AND	52	2Util	1,780	1,900	1,900	1,800	1,900	1,900	1,900
254	10541300	5325		POSTAGE	52	2Util	6,891	8,300	8,300	8,500	9,000	9,000	9,000
255	10541300	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,069	1,300	1,300	1,900	2,000	2,000	2,000
256	10541300	5354		MAINT AGREEMENTS-	52	3Main	4,101	5,000	5,000	4,900	5,000	5,000	5,000
257	10541300	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	33,908	33,908	27,921	27,921	27,921
258	10541300	5381		PROFESSIONAL SERVICES	52	4Prof	66,573	104,000	104,000	104,000	95,000	95,000	95,000
259	10541300	5383		MEDICAL SERVICES	52	4Prof	49	150	150	250	250	250	250
260	10541300	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	450	450	-	450	450	450
261	10541300	5393		TEMPORARY HELP SERVICES	52	5OSrv	838	-	-	18,850	-	-	-
262	10541300	5491		DUES AND MEMBERSHIPS	52	5OSrv	1,160	1,800	1,800	1,500	1,500	1,500	1,500
263	10541300	5430		RENTAL OF EQUIPMENT	52	8Rent	2,076	2,100	2,100	1,200	400	400	400
264	10541300	5450		INSURANCE AND BONDING	52	9Insr	3,423	3,682	3,682	3,352	3,352	3,352	3,352
265					52		107,580	165,682	199,590	207,360	181,373	181,373	181,373
266		5					752,691	841,347	897,487	876,548	882,937	882,937	882,937
267	413						752,473	841,147	897,287	876,398	882,737	882,737	882,737
268													
269	10441400	4560		DEPT SERVICE CHARGES-	45	451	(5,096)	(5,000)	(5,000)	(4,200)	(5,000)	(5,000)	(5,000)
270					45		(5,096)	(5,000)	(5,000)	(4,200)	(5,000)	(5,000)	(5,000)
271		4					(5,096)	(5,000)	(5,000)	(4,200)	(5,000)	(5,000)	(5,000)
272	10541400	5121		SALARIES & WAGES	51	1Sal	1,364,903	1,437,050	1,488,597	1,423,231	1,645,615	1,589,615	1,589,615
273	10541400	5122		SALARIES & WAGES-OVERTIME	51	1Sal	107	4,060	4,201	4,060	20,000	20,000	20,000
274	10541400	5126		SALARIES & WAGES-TEMP AND	51	1Sal	6,397	22,275	23,116	18,326	49,000	49,000	49,000
275	10541400	5170		BOARD MEMBER	51	1Sal	1,320	3,000	3,276	960	7,500	7,500	7,500
276	10541400	5128		TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	4,967	4,800	4,800	4,800	4,800
277	10541400	5132		SEPARATION ALLOWANCE	51	2Ben	30,468	33,722	34,928	33,304	38,506	37,196	37,196
278	10541400	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	68,250	72,056	74,633	71,159	82,281	79,481	79,481
279	10541400	5181		FICA CONTRIBUTIONS	51	2Ben	101,834	112,546	116,565	106,792	130,006	125,722	125,722
280	10541400	5182		RET CONTRIB. - OTHER	51	2Ben	66,749	70,471	72,991	69,598	80,469	77,731	77,731
281	10541400	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,411	-	2,483	2,491	-	-	-
282	10541400	5183		HEALTH INSURANCE	51	3Ben	180,191	215,784	208,689	208,689	276,060	263,220	263,220
283	10541400	5184		HEALTH INSURANCE - RETIREES	51	3Ben	17,838	18,659	30,747	30,747	32,328	32,328	32,328
284	10541400	51841		HEALTH INSURANCE - RETIREES	51	3Ben	11,530	11,008	11,314	9,166	8,982	8,982	8,982
285	10541400	5187		DENTAL INSURANCE	51	3Ben	12,281	14,208	9,456	9,456	18,318	17,466	17,466
286	10541400	5188		DENTAL INS - RETIREES UNDER	51	3Ben	1,231	1,279	1,374	1,374	1,424	1,424	1,424
287					51		1,870,350	2,020,918	2,087,337	1,994,153	2,395,289	2,314,465	2,314,465
288	10541400	5212		WEARING APPARREL	52	0Supp	-	-	-	1,116	1,200	1,200	1,200
289	10541400	5220		FOOD AND PROVISIONS	52	0Supp	1,331	1,525	1,525	1,220	1,500	1,500	1,500
290	10541400	5233		PERIODICALS BOOKS & OTHER	52	0Supp	2,712	3,800	3,800	3,600	3,800	3,800	3,800
291	10541400	5239		MEDICAL SUPPLIES AND	52	0Supp	169	145	145	300	300	300	300
292	10541400	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	65,913	74,145	74,145	72,520	68,750	52,550	52,550
293	10541400	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	26,400	28,700	28,700
294	10541400	5290		TOOLS AND SUPPLIES	52	0Supp	1,294	400	400	350	350	350	350
295	10541400	5311		TRAVEL	52	1Trav	1,526	2,054	2,054	2,054	2,116	2,116	2,116
296	10541400	5312		TRAVEL SUBSISTENCE	52	1Trav	15,280	20,755	20,755	19,462	20,905	20,905	20,905
297	10541400	5395		EDUCATION EXPENSES	52	1Trav	11,058	15,710	15,710	15,643	15,500	15,500	15,500
298	10541400	5321		TELEPHONE AND	52	2Util	6,410	6,533	6,533	6,865	19,308	7,788	7,788
299	10541400	5325		POSTAGE	52	2Util	20,843	22,800	22,800	22,225	65,800	65,800	65,800
300	10541400	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	5,648	6,240	6,240	4,790	5,542	5,542	5,542
301	10541400	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	11,410	11,883	11,883	10,610	15,841	14,641	14,641
302	10541400	5354		MAINT AGREEMENTS-	52	3Main	38,840	35,562	58,191	53,079	69,017	44,017	44,017
303	10541400	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	104,887	104,887	79,551	79,551	79,551
304	10541400	5358		MAINT & REPAIRS-VEH	52	3Main	8,315	9,100	9,100	7,376	8,502	8,502	8,502
305	10541400	5381		PROFESSIONAL SERVICES	52	4Prof	138,344	185,431	308,431	313,900	225,388	225,388	225,388
306	10541400	5382		LEGAL SERVICES	52	4Prof	-	2,000	2,000	-	2,000	2,000	2,000
307	10541400	5383		MEDICAL SERVICES	52	4Prof	140	120	120	450	475	475	475

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
308	10541400	5370		ADVERTISING/EMPL.RECONGNITI	52	50Srv	1,530	974	974	1,432	2,311	2,311	2,311
309	10541400	5491		DUES AND MEMBERSHIPS	52	50Srv	4,261	4,597	4,597	4,268	4,283	4,283	4,283
310	10541400	5430		RENTAL OF EQUIPMENT	52	8Rent	15,329	14,040	14,040	14,087	14,087	14,087	14,087
311	10541400	5450		INSURANCE AND BONDING	52	9Insr	15,785	15,610	15,610	15,942	15,942	15,942	15,942
312					52		366,139	433,424	683,940	676,176	668,868	617,248	617,248
313	10541400	5540		VEHICLES	55	2Veh	10,643	-	-	-	75,000	60,000	-
314	10541400	5550		OTHER EQUIPMENT	55	50IEq	-	-	-	-	190,000	140,000	140,000
315					55		10,643	-	-	-	265,000	200,000	140,000
316		5					2,247,131	2,454,342	2,771,277	2,670,329	3,329,157	3,131,713	3,071,713
317	414						2,242,035	2,449,342	2,766,277	2,666,129	3,324,157	3,126,713	3,066,713
318													
319	10441500	41451		ADVERTISING COST RECOVERY	41	101	(5,397)	(9,600)	(9,600)	(5,200)	(5,200)	(5,200)	(5,200)
320	10441500	41452		ADVERTISING COST RECOVERY	41	101	(8,161)	(7,800)	(7,800)	(7,800)	(7,800)	(7,800)	(7,800)
321	10441500	4146		FORECLOSURE FEE	41	101	(4,691)	(250,000)	(250,000)	(1,500)	(20,000)	(20,000)	(20,000)
322					41		(18,249)	(267,400)	(267,400)	(14,500)	(33,000)	(33,000)	(33,000)
323	10441500	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	(106,151)	(110,000)	(110,000)	(24,536)	(25,000)	(25,000)	(25,000)
324	10441500	4293		DEPT INTERGOV REC/MVTX RIG-	42	200	(45,753)	(43,000)	(43,000)	(46,000)	(43,000)	(43,000)	(43,000)
325					42		(151,904)	(153,000)	(153,000)	(70,536)	(68,000)	(68,000)	(68,000)
326	10441500	4892		MISC REVENUE-NSF CHECK FEE	48	481	(775)	(750)	(750)	(288)	(750)	(750)	(750)
327					48		(775)	(750)	(750)	(288)	(750)	(750)	(750)
328		4					(170,928)	(421,150)	(421,150)	(85,324)	(101,750)	(101,750)	(101,750)
329	10541500	5121		SALARIES & WAGES	51	1Sal	439,440	437,801	454,581	451,759	449,480	449,480	449,480
330	10541500	5122		SALARIES & WAGES-OVERTIME	51	1Sal	13	-	-	-	-	-	-
331	10541500	5126		SALARIES & WAGES-TEMP AND	51	1Sal	8,903	8,700	9,042	6,853	9,150	9,150	9,150
332	10541500	5132		SEPARATION ALLOWANCE	51	2Ben	9,769	10,245	10,638	10,571	10,518	10,518	10,518
333	10541500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	21,973	21,890	22,729	22,588	22,474	22,474	22,474
334	10541500	5181		FICA CONTRIBUTIONS	51	2Ben	33,684	34,157	35,467	34,207	35,085	35,085	35,085
335	10541500	5182		RET CONTRIB. - OTHER	51	2Ben	21,490	21,408	22,229	22,091	21,980	21,980	21,980
336	10541500	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	325	326	-	-	-
337	10541500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	775	-	767	768	-	-	-
338	10541500	5183		HEALTH INSURANCE	51	3Ben	60,240	75,816	66,902	66,902	83,460	83,460	83,460
339	10541500	5184		HEALTH INSURANCE - RETIREES	51	3Ben	15,247	16,662	19,114	19,114	21,600	21,600	21,600
340	10541500	51841		HEALTH INSURANCE - RETIREES	51	3Ben	5,450	6,200	6,412	5,781	5,692	5,692	5,692
341	10541500	5187		DENTAL INSURANCE	51	3Ben	4,791	4,992	3,408	3,408	5,538	5,538	5,538
342	10541500	5188		DENTAL INS - RETIREES UNDER	51	3Ben	1,231	1,346	1,008	1,008	1,139	1,139	1,139
343					51		623,005	639,217	652,622	645,376	666,116	666,116	666,116
344	10541500	5220		FOOD AND PROVISIONS	52	0Supp	306	605	605	436	605	605	605
345	10541500	5233		PERIODICALS BOOKS & OTHER	52	0Supp	374	422	422	317	457	457	457
346	10541500	5239		MEDICAL SUPPLIES AND	52	0Supp	131	160	160	145	160	160	160
347	10541500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	26,074	35,065	35,065	28,738	31,065	24,965	24,965
348	10541500	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	-	1,200	1,200
349	10541500	5311		TRAVEL	52	1Trav	253	515	515	173	200	200	200
350	10541500	5312		TRAVEL SUBSISTENCE	52	1Trav	4,228	6,787	6,787	5,591	6,241	6,241	6,241
351	10541500	5395		EDUCATION EXPENSES	52	1Trav	3,035	3,245	3,245	3,475	3,200	3,200	3,200
352	10541500	5321		TELEPHONE AND	52	2Util	693	1,000	1,000	1,154	700	700	700
353	10541500	5325		POSTAGE	52	2Util	121,975	128,200	128,200	120,000	135,432	130,400	130,400
354	10541500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	3,840	3,813	3,813	3,583	3,813	3,813	3,813
355	10541500	5354		MAINT AGREEMENTS-	52	3Main	-	47,021	47,021	51,053	43,680	43,680	43,680
356	10541500	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	25,290	25,290	28,418	28,418	28,418
357	10541500	5381		PROFESSIONAL SERVICES	52	4Prof	11,052	35,575	35,575	18,117	16,971	16,971	16,971
358	10541500	5382		LEGAL SERVICES	52	4Prof	3,607	250,000	250,000	4,000	20,000	20,000	20,000
359	10541500	5383		MEDICAL SERVICES	52	4Prof	80	50	50	225	225	225	225
360	10541500	5370		ADVERTISING/EMPL.RECONGNITI	52	50Srv	3,804	5,125	5,125	4,500	5,125	5,125	5,125
361	10541500	5491		DUES AND MEMBERSHIPS	52	50Srv	426	370	370	448	461	461	461
362	10541500	5410		RENTAL OF REAL PROPERTY	52	8Rent	200	-	-	-	-	-	-
363	10541500	5430		RENTAL OF EQUIPMENT	52	8Rent	1,956	4,476	4,476	4,476	4,476	4,476	4,476
364	10541500	5450		INSURANCE AND BONDING	52	9Insr	3,913	4,172	4,172	3,647	3,647	3,647	3,647
365					52		185,945	526,601	551,891	275,368	304,876	294,944	294,944
366		5					808,950	1,165,818	1,204,513	920,744	970,992	961,060	961,060
367	415						638,022	744,668	783,363	835,420	869,242	859,310	859,310
368													
369	10541617	5220		FOOD AND PROVISIONS	52	0Supp	-	-	-	1,704	-	-	-
370	10541611	5220		FOOD AND PROVISIONS	52	0Supp	75	620	620	620	707	707	707
371	10541617	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	-	-	177	-	-	-
372	10541612	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	1,000	1,000	1,000	2,000	2,000	2,000
373	10541611	5233		PERIODICALS BOOKS & OTHER	52	0Supp	943	1,100	1,100	99	1,254	1,254	1,254
374	10541610	5233		PERIODICALS BOOKS & OTHER	52	0Supp	93	536	536	456	611	611	611
375	10541618	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	2,500	2,500	2,500	3,500	3,500	3,500
376	10541612	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,307	6,500	6,500	6,500	8,500	8,500	8,500
377	10541610	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	2,725	3,652	3,652	3,811	4,163	4,163	4,163
378	10541611	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	82	1,249	1,249	405	1,424	1,424	1,424
379	10541613	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	450	1,000	1,000	1,000	1,000	1,000	1,000
380	10541617	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,994	5,000	5,000	3,790	6,000	6,000	6,000
381	10541615	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,504	1,536	1,536	1,536	1,536	1,536	1,536
382	10541617	5290		TOOLS AND SUPPLIES	52	0Supp	-	-	-	325	-	-	-
383	10541612	5290		TOOLS AND SUPPLIES	52	0Supp	-	200	200	-	-	-	-
384	10541611	5321		TELEPHONE AND	52	2Util	-	200	200	200	228	228	228

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2007			FY2008			
							FY2006 Actual	Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
385	10541614	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	591,392	635,749	635,749	602,635	602,635	602,635
386	10541616	5389		OTHER PROF SRVS	52	4Prof	-	-	-	-	600	600	600
387	10541614	5491		DUES AND MEMBERSHIPS	52	5OSrv	-	-	-	20	-	-	-
388	10541614	5480		IDC-COST ALLOCATN PLAN	52	8IDC	2,305,130	1,607,372	-	-	-	-	-
389	10541614	5450		INSURANCE AND BONDING	52	9Insr	-	-	-	19,165	19,165	19,165	19,165
390					52		2,314,302	2,223,857	660,842	679,057	653,323	653,323	653,323
391					55		-	-	-	-	-	-	-
392	10541612	5630		PAYMENTS TO OTHER GOV	56	1Gov	-	21,839	71,415	71,415	65,000	65,000	195,000
393					56		-	21,839	71,415	71,415	65,000	65,000	195,000
394	10541619	5730		INST FIN PRINCIPAL	57	1Prin	422,111	422,111	422,111	422,111	675,377	675,377	675,377
395	10541619	5731		INST FIN INTEREST	57	2Int	604,349	595,907	595,907	595,907	587,465	587,465	587,465
396	10541619	57311		INST FIN INTEREST CREDIT	57	2Int	(27,426)	(39,369)	(39,369)	(40,765)	-	-	-
397	10541619	5739		INST FIN BUDGETARY	57	3Othr	-	3,936	3,936	-	-	-	-
398					57		999,034	982,585	982,585	977,253	1,262,842	1,262,842	1,262,842
399	5						3,313,336	3,228,281	1,714,842	1,727,725	1,981,165	1,981,165	2,111,165
400	416						3,313,336	3,228,281	1,714,842	1,727,725	1,981,165	1,981,165	2,111,165
401							-	-	-	-	-	-	-
402	10441709	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	-	-	-	-	(49,964)	(49,964)	(49,964)
403	10441700	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	(106,258)	(15,000)	(15,000)	(38,835)	(17,222)	(17,222)	(17,222)
404					42		(106,258)	(15,000)	(15,000)	(38,835)	(67,186)	(67,186)	(67,186)
405	10441700	4406		STATE GRANT-MISC EQUIPMENT	43		(1,234)	-	-	-	-	-	-
406	10441706	4408		ST GRANT-GENERAL	43		(1,363)	-	-	-	-	-	-
407	10441700	4408		ST GRANT-1 STOP VOTING SITES	43		(557,166)	-	(129,802)	(129,562)	-	-	-
408					43		(559,763)	-	(129,802)	(129,562)	-	-	-
409	10441700	4510		DEPT SERVICE CHARGES	45	451	(2,623)	(250)	(250)	(1,734)	(860)	(860)	(860)
410					45		(2,623)	(250)	(250)	(1,734)	(860)	(860)	(860)
411	10441700	4850		MISC REVENUE-INSURANCE	48	481	(105)	-	-	(1,857)	-	-	-
412					48		(105)	-	-	(1,857)	-	-	-
413	4						(668,749)	(15,250)	(145,052)	(171,988)	(68,046)	(68,046)	(68,046)
414	10541700	5121		SALARIES & WAGES	51	1Sal	208,876	211,097	219,206	224,563	295,335	264,112	264,112
415	10541709	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	6,800	7,448	2,347	17,474	17,474	17,474
416	10541700	5122		SALARIES & WAGES-OVERTIME	51	1Sal	4,941	-	-	-	-	-	-
417	10541709	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	45,600	50,736	36,696	138,000	127,500	127,500
418	10541700	5126		SALARIES & WAGES-TEMP AND	51	1Sal	84,932	25,000	24,935	25,000	-	-	-
419	10541709	5127		SALARIES & WAGES-PART-TIME	51	1Sal	-	-	9,957	11,122	261,550	111,510	111,510
420	10541700	5127		SALARIES & WAGES-PART-TIME	51	1Sal	25,237	-	-	-	-	-	-
421	10541700	5170		BOARD MEMBER	51	1Sal	8,125	7,800	8,077	7,800	7,800	7,800	7,800
422	10541709	5132		SEPARATION ALLOWANCE	51	2Ben	-	159	159	-	409	409	409
423	10541700	5132		SEPARATION ALLOWANCE	51	2Ben	4,842	4,940	5,136	5,355	7,070	6,339	6,339
424	10541709	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	-	340	339	-	874	874	874
425	10541700	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	10,839	10,555	10,973	11,428	15,107	13,545	13,545
426	10541709	5181		FICA CONTRIBUTIONS	51	2Ben	-	4,009	3,999	2,807	11,091	11,091	11,091
427	10541700	5181		FICA CONTRIBUTIONS	51	2Ben	23,185	18,658	19,694	19,703	33,671	31,280	31,280
428	10541709	5182		RET CONTRIB - OTHER	51	2Ben	-	333	332	-	854	854	854
429	10541700	5182		RET CONTRIB - OTHER	51	2Ben	10,601	10,323	10,732	11,181	14,774	13,249	13,249
430	10541700	5185		UNEMPLOYMENT CLAIMS	51	2Ben	1,228	-	770	772	-	-	-
431	10541700	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	371	-	396	397	-	-	-
432	10541700	5183		HEALTH INSURANCE	51	3Ben	18,452	23,328	20,851	20,851	38,520	34,240	34,240
433	10541700	5184		HEALTH INSURANCE - RETIREES	51	3Ben	-	-	-	-	2,700	2,700	2,700
434	10541700	51841		HEALTH INSURANCE - RETIREES	51	3Ben	4,688	4,808	4,921	3,385	3,290	3,290	3,290
435	10541700	5187		DENTAL INSURANCE	51	3Ben	1,484	1,536	1,099	1,099	2,556	2,272	2,272
436	10541700	5188		DENTAL INS - RETIREES UNDER	51	3Ben	-	-	-	-	143	143	143
437					51		407,800	375,286	399,760	384,506	851,218	648,682	648,682
438	10541709	5220		FOOD AND PROVISIONS	52	0Supp	-	-	100	352	1,000	1,000	1,000
439	10541700	5220		FOOD AND PROVISIONS	52	0Supp	1,205	900	800	800	1,000	1,000	1,000
440	10541700	5233		PERIODICALS BOOKS & OTHER	52	0Supp	373	945	945	403	382	382	382
441	10541709	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	121,216	121,216	62,410	223,819	205,379	205,379
442	10541706	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	470	-	-	-	-	-	-
443	10541700	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	717,259	19,150	277,937	331,218	15,688	15,688	15,688
444	10541709	5290		TOOLS AND SUPPLIES	52	0Supp	-	-	-	-	16,985	11,243	11,243
445	10541709	5311		TRAVEL	52	1Trav	-	-	500	1,107	2,600	2,600	2,600
446	10541700	5311		TRAVEL	52	1Trav	3,806	7,325	6,825	3,096	10,512	7,545	7,545
447	10541700	5312		TRAVEL SUBSISTENCE	52	1Trav	6,863	11,750	11,750	8,209	30,250	12,103	12,103
448	10541700	5395		EDUCATION EXPENSES	52	1Trav	3,060	3,350	3,350	3,350	19,130	3,450	3,450
449	10541709	5321		TELEPHONE AND	52	2Util	-	6,700	6,700	7,075	17,450	17,450	17,450
450	10541700	5321		TELEPHONE AND	52	2Util	7,149	2,600	2,600	1,575	1,800	1,800	1,800
451	10541709	5325		POSTAGE	52	2Util	-	-	200	200	-	-	-
452	10541700	5325		POSTAGE	52	2Util	13,670	13,990	13,790	10,500	26,735	20,000	20,000
453	10541700	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	5,099	41,593	41,593	10,437	49,492	49,492	49,492
454	10541709	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	47	55	55	55
455	10541700	5354		MAINT AGREEMENTS-	52	3Main	2,700	14,100	14,100	1,400	17,600	17,600	17,600
456	10541700	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	78,007	78,007	79,019	79,019	79,019
457	10541709	5381		PROFESSIONAL SERVICES	52	4Prof	-	10,000	9,808	7,522	38,500	38,500	38,500
458	10541700	5381		PROFESSIONAL SERVICES	52	4Prof	23,982	-	1,792	795	794	794	794
459	10541700	5382		LEGAL SERVICES	52	4Prof	-	400	400	-	400	400	400
460	10541700	5383		MEDICAL SERVICES	52	4Prof	80	100	100	225	255	255	255
461	10541709	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	-	500	1,000	3,970	3,970	3,970

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
462	10541700	5370		ADVERTISING/EMPL.RECONGNIT	52	50Srv	2,180	4,500	4,000	2,500	500	500	500
463	10541709	5393		TEMPORARY HELP SERVICES	52	50Srv	-	58,000	58,000	48,156	262,620	231,420	231,420
464	10541700	5393		TEMPORARY HELP SERVICES	52	50Srv	117,373	-	-	-	-	-	-
465	10541700	5491		DUES AND MEMBERSHIPS	52	50Srv	559	765	765	750	525	525	525
466	10541709	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	2,625	2,625	2,550	11,700	11,700	11,700
467	10541700	5410		RENTAL OF REAL PROPERTY	52	8Rent	7,975	-	-	-	-	-	-
468	10541700	5430		RENTAL OF EQUIPMENT	52	8Rent	3,771	4,510	4,510	2,060	2,040	2,040	2,040
469	10541700	5450		INSURANCE AND BONDING	52	9Insr	9,118	9,112	9,112	7,442	7,442	7,442	7,442
470					52		926,692	333,631	672,025	593,186	842,263	743,352	743,352
471	10541700	5920		CONTINGENCY	59	8Cont	-	-	194,696	-	-	-	-
472					59		-	-	194,696	-	-	-	-
473		5					1,334,492	708,917	1,266,481	977,692	1,693,481	1,392,034	1,392,034
474	417						665,743	693,667	1,121,429	805,704	1,625,435	1,323,988	1,323,988
475													
476	10441800	4500		DEPT PERMIT CHARGES	45	450	(1,623,299)	(1,600,000)	(1,600,000)	(1,650,000)	(1,600,000)	(1,600,000)	(1,600,000)
477	10441800	4510		DEPT SRV CHRGS	45	451	(125,305)	(114,000)	(114,000)	(133,000)	(133,000)	(133,000)	(133,000)
478					45		(1,748,604)	(1,714,000)	(1,714,000)	(1,783,000)	(1,733,000)	(1,733,000)	(1,733,000)
479	10441800	4890		MISC REVENUE-	48	481	(163)	-	-	(400)	(400)	(400)	(400)
480	10441800	4892		MISC REVENUE-NSF CHECK FEE	48	481	(60)	-	-	(80)	(80)	(80)	(80)
481					48		(223)	-	-	(480)	(480)	(480)	(480)
482		4					(1,748,827)	(1,714,000)	(1,714,000)	(1,783,480)	(1,733,480)	(1,733,480)	(1,733,480)
483	10541800	5121		SALARIES & WAGES	51	1Sal	359,536	397,485	413,709	410,450	447,234	447,234	423,457
484	10541800	5122		SALARIES & WAGES-OVERTIME	51	1Sal	407	-	-	-	-	-	-
485	10541800	5126		SALARIES & WAGES-TEMP AND	51	1Sal	3,006	9,900	10,316	10,395	11,000	11,000	11,000
486	10541800	5132		SEPARATION ALLOWANCE	51	2Ben	8,022	9,301	9,668	9,605	10,261	10,261	9,704
487	10541800	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	17,997	19,874	20,658	20,525	21,924	21,924	20,735
488	10541800	5181		FICA CONTRIBUTIONS	51	2Ben	26,242	31,165	32,396	31,020	34,385	34,385	32,566
489	10541800	5182		RET CONTRIB. - OTHER	51	2Ben	17,601	19,437	20,204	20,070	21,442	21,442	20,279
490	10541800	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	7,997	8,001	-	-	-
491	10541800	5189		OTHER FRINGE BENEFITS	51	2Ben	79,516	78,000	81,030	83,170	80,145	80,145	80,145
492	10541800	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	624	-	726	726	-	-	-
493	10541800	5183		HEALTH INSURANCE	51	3Ben	64,818	69,984	75,993	75,993	83,460	83,460	77,040
494	10541800	51841		HEALTH INSURANCE - RETIREES	51	3Ben	6,911	6,200	6,415	5,781	6,921	5,692	5,692
495	10541800	5187		DENTAL INSURANCE	51	3Ben	3,965	4,608	3,208	3,208	5,538	5,538	5,112
496					51		588,645	645,954	682,320	678,944	721,081	721,081	685,730
497	10541800	5220		FOOD AND PROVISIONS	52	0Supp	1,489	1,500	1,500	1,725	1,795	1,795	1,795
498	10541800	5233		PERIODICALS BOOKS & OTHER	52	0Supp	18	250	250	256	255	255	255
499	10541800	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	51,633	32,000	33,195	33,195	42,859	42,859	42,859
500	10541800	5311		TRAVEL	52	1Trav	1,046	2,300	2,300	2,364	2,669	2,669	2,669
501	10541800	5312		TRAVEL SUBSISTENCE	52	1Trav	2,380	4,000	4,000	4,000	4,420	4,420	4,420
502	10541800	5395		EDUCATION EXPENSES	52	1Trav	1,418	2,000	2,000	1,700	2,000	2,000	2,000
503	10541800	5321		TELEPHONE AND	52	2Util	265	500	500	-	500	500	500
504	10541800	5325		POSTAGE	52	2Util	7,848	10,000	10,000	10,000	10,450	10,450	10,450
505	10541800	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	6,390	7,680	7,680	8,450	9,335	9,335	9,335
506	10541800	5354		MAINT AGREEMENTS-	52	3Main	-	-	-	1,000	-	-	-
507	10541800	5357		IDC-PROP MGMT OPER CHARGES	52	3Main	-	-	47,003	47,003	38,711	38,711	38,711
508	10541800	5381		PROFESSIONAL SERVICES	52	4Prof	382,865	396,124	396,124	393,002	404,047	404,047	404,047
509	10541800	5382		LEGAL SERVICES	52	4Prof	-	500	500	-	500	500	500
510	10541800	5383		MEDICAL SERVICES	52	4Prof	60	80	80	175	325	325	325
511	10541800	5491		DUES AND MEMBERSHIPS	52	50Srv	773	800	800	750	800	800	800
512	10541800	5492		UNCOLLECTIBLE ACCOUNTS	52	50Srv	20	-	-	-	-	-	-
513	10541800	5430		RENTAL OF EQUIPMENT	52	8Rent	5,460	5,475	5,475	5,540	5,475	5,475	5,475
514	10541800	5450		INSURANCE AND BONDING	52	9Insr	4,179	4,411	4,411	3,342	3,342	3,342	3,342
515	10541800	5451		INSURANCE DEDUCTIBLE	52	9Insr	457	-	-	-	-	-	-
516					52		466,301	467,620	515,818	512,502	527,483	527,483	527,483
516>	10541800	5920		CONTINGENCY	59	8Cont	-	-	-	-	-	-	1,951
516>					59		-	-	-	-	-	-	1,951
517		5					1,054,946	1,113,574	1,198,138	1,191,446	1,248,564	1,248,564	1,215,164
518	418						(693,881)	(600,426)	(515,862)	(592,034)	(484,916)	(484,916)	(518,316)
519													
520	10542100	5121		SALARIES & WAGES	51	1Sal	420,083	418,112	437,196	439,015	436,966	436,966	436,966
521	10542100	5122		SALARIES & WAGES-OVERTIME	51	1Sal	75	1,000	1,001	-	-	-	-
522	10542100	5128		TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	4,988	4,800	4,800	4,800	4,800
523	10542100	5132		SEPARATION ALLOWANCE	51	2Ben	9,347	9,807	10,210	10,271	10,307	10,307	10,307
524	10542100	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	21,008	20,956	21,817	21,948	22,023	22,023	22,023
525	10542100	5181		FICA CONTRIBUTIONS	51	2Ben	30,902	32,429	33,760	32,813	34,063	34,063	34,063
526	10542100	5182		RET CONTRIB. - OTHER	51	2Ben	20,545	20,495	21,337	21,469	21,539	21,539	21,539
527	10542100	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	6,396	6,390	-	-	-
528	10542100	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	741	-	775	774	-	-	-
529	10542100	5183		HEALTH INSURANCE	51	3Ben	45,132	40,824	40,502	40,502	44,940	44,940	44,940
530	10542100	5187		DENTAL INSURANCE	51	3Ben	2,597	2,688	1,929	1,929	2,982	2,982	2,982
531					51		555,270	551,111	579,911	579,911	577,620	577,620	577,620
532	10542100	5220		FOOD AND PROVISIONS	52	0Supp	1,095	1,000	1,000	508	1,100	1,100	1,100
533	10542100	5233		PERIODICALS BOOKS & OTHER	52	0Supp	1,891	2,070	2,070	4,400	4,500	4,500	4,500
534	10542109	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	2,810	5,400	5,400	15,717	2,500	2,500	2,500
535	10542100	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	112,448	113,775	111,775	110,000	112,000	112,000	112,000
536	10542100	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	-	44,100	44,100

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
537	10542109	5290		TOOLS AND SUPPLIES	52	0Supp	2,581	-	-	-	-	-	-
538	10542100	5290		TOOLS AND SUPPLIES	52	0Supp	1,159	1,120	1,120	900	1,000	1,000	1,000
539	10542100	5311		TRAVEL	52	1Trav	2,835	3,000	3,000	3,000	3,500	3,500	3,500
540	10542100	5312		TRAVEL SUBSISTENCE	52	1Trav	996	3,200	3,200	2,500	2,800	2,800	2,800
541	10542100	5395		EDUCATION EXPENSES	52	1Trav	19,186	26,000	26,000	26,000	26,800	26,800	26,800
542	10542109	5321		TELEPHONE AND	52	2Util	79,468	97,202	97,202	87,000	97,202	97,202	97,202
543	10542100	5321		TELEPHONE AND	52	2Util	12,430	10,750	10,750	21,576	120,195	71,595	71,595
544	10542100	5325		POSTAGE	52	2Util	784	721	721	700	700	700	700
545	10542100	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	306	513	513	200	200	200	200
546	10542109	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	37,450	52,000	66,427	66,427	66,427	66,427	66,427
547	10542100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	71,413	80,000	80,000	80,000	108,694	108,694	108,694
548	10542100	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	646	603	603	802	962	962	962
549	10542121	5354		IDC-INFO TECH CHARGES (5354)	52	3Main	-	(38,877)	(38,877)	(38,877)	(38,900)	(38,900)	(38,900)
550	10542100	5354		MAINT AGREEMNTS-	52	3Main	221,733	367,417	367,417	367,417	346,188	346,188	346,188
551	10542100	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	37,952	37,952	31,676	31,676	31,676
552	10542100	5358		MAINT & REPAIRS-VEH	52	3Main	326	1,300	1,300	357	411	411	411
553	10542109	5381		PROFESSIONAL SERVICES	52	4Prof	333	500	500	250	250	250	250
554	10542100	5381		PROFESSIONAL SERVICES	52	4Prof	255,709	225,500	225,500	225,500	230,000	230,000	230,000
555	10542100	5383		MEDICAL SERVICES	52	4Prof	-	-	-	50	50	50	50
556	10542100	5370		ADVERTISING/EMPL RECONGNITI	52	5OSrv	-	200	200	-	-	-	-
557	10542100	5491		DUES AND MEMBERSHIPS	52	5OSrv	13,706	14,350	14,350	12,800	12,800	12,800	12,800
558	10542100	5430		RENTAL OF EQUIPMENT	52	8Rent	9,864	11,031	11,031	10,761	10,761	10,761	10,761
559	10542100	5450		INSURANCE AND BONDING	52	9Insr	8,739	8,734	8,734	8,149	8,149	8,149	8,149
560					52		857,906	987,509	1,037,888	1,044,089	1,149,965	1,145,465	1,145,465
561	10542100	5510		OFFICE FURNITURE AND	55	1FF&E	50,574	415,000	431,000	431,000	-	-	-
562	10542109	5510		OFFICE FURNITURE AND	55	1FF&E	-	30,000	30,000	16,783	386,207	240,236	240,236
563					55		50,574	445,000	461,000	447,783	386,207	240,236	240,236
564	10542121	5800		IDC-ITS 542100 CAP CHARGES	58	8IDC	-	(69,710)	(69,710)	(69,710)	-	-	-
565					58		-	(69,710)	(69,710)	(69,710)	-	-	-
566	10542100	5920		CONTINGENCY	59	8Cont	-	-	-	-	-	100,000	100,000
567					59		-	-	-	-	-	100,000	100,000
568		5					1,463,749	1,913,910	2,009,089	2,002,073	2,113,792	2,063,321	2,063,321
569	421						1,463,749	1,913,910	2,009,089	2,002,073	2,113,792	2,063,321	2,063,321
570													
571	10442200	4510		DEPT SRV CHRGS	45	451	(1,496)	-	-	(4,700)	(4,700)	(4,700)	(4,700)
572					45		(1,496)	-	-	(4,700)	(4,700)	(4,700)	(4,700)
573		4					(1,496)	-	-	(4,700)	(4,700)	(4,700)	(4,700)
574	10542200	5121		SALARIES & WAGES	51	1Sal	159,580	168,690	177,127	177,131	177,126	177,126	177,126
575	10542200	5132		SEPARATION ALLOWANCE	51	2Ben	3,535	3,947	4,113	4,141	4,173	4,173	4,173
576	10542200	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	7,979	8,435	8,789	8,861	8,916	8,916	8,916
577	10542200	5181		FICA CONTRIBUTIONS	51	2Ben	11,908	12,905	13,447	13,277	13,642	13,642	13,642
578	10542200	5182		RET CONTRIB. - OTHER	51	2Ben	7,803	8,249	8,595	8,661	8,720	8,720	8,720
579	10542200	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	278	-	312	312	-	-	-
580	10542200	5183		HEALTH INSURANCE	51	3Ben	20,194	23,328	23,289	23,289	25,680	25,680	25,680
581	10542200	5187		DENTAL INSURANCE	51	3Ben	1,345	1,536	1,066	1,066	1,704	1,704	1,704
582					51		212,622	227,090	236,738	236,738	239,961	239,961	239,961
583	10542200	5220		FOOD AND PROVISIONS	52	0Supp	100	100	100	94	100	100	100
584	10542200	5233		PERIODICALS BOOKS & OTHER	52	0Supp	208	725	2,550	933	2,508	2,508	2,508
585	10542200	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	14,098	11,000	4,775	6,742	9,000	9,000	9,000
586	10542200	5311		TRAVEL	52	1Trav	1,879	2,300	2,300	1,513	2,000	2,000	2,000
587	10542200	5312		TRAVEL SUBSISTENCE	52	1Trav	2,272	4,100	7,100	8,756	8,800	5,000	5,000
588	10542200	5395		EDUCATION EXPENSES	52	1Trav	14,568	15,000	15,000	9,000	9,785	9,785	9,785
589	10542200	5321		TELEPHONE AND	52	2Util	2,259	2,400	2,400	2,653	2,653	2,653	2,653
590	10542200	5325		POSTAGE	52	2Util	194	310	310	250	260	260	260
591	10542200	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	629	3,000	3,000	500	510	510	510
592	10542200	5354		MAINT AGREEMNTS-	52	3Main	45,866	49,700	49,700	43,646	48,000	48,000	48,000
593	10542200	5381		PROFESSIONAL SERVICES	52	4Prof	10,118	20,450	20,450	7,381	10,200	10,200	10,200
594	10542200	5450		INSURANCE AND BONDING	52	9Insr	933	933	933	848	848	848	848
595					52		93,124	110,018	108,618	82,316	94,664	90,864	90,864
596	10542200	5510		OFFICE FURNITURE AND	55	1FF&E	-	7,000	7,000	7,000	-	-	-
597					55		-	7,000	7,000	7,000	-	-	-
598	10542200	5800		IDC-GIS 542100 CAP CHARGES	58	8IDC	-	(7,000)	(7,000)	(7,000)	-	-	-
599					58		-	(7,000)	(7,000)	(7,000)	-	-	-
600		5					305,746	337,108	345,356	319,054	334,625	330,825	330,825
601	422						304,250	337,108	345,356	314,354	329,925	326,125	326,125
602													
603	10542400	5121		SALARIES & WAGES	51	1Sal	59,858	65,687	69,850	70,299	-	-	-
604	10542400	5132		SEPARATION ALLOWANCE	51	2Ben	1,355	1,537	1,635	1,642	-	-	-
605	10542400	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	2,993	3,284	3,492	3,519	-	-	-
606	10542400	5181		FICA CONTRIBUTIONS	51	2Ben	4,114	5,025	5,343	4,837	-	-	-
607	10542400	5182		RET CONTRIB. - OTHER	51	2Ben	2,927	3,212	3,416	3,443	-	-	-
608	10542400	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	106	-	130	126	-	-	-
609	10542400	5183		HEALTH INSURANCE	51	3Ben	12,876	11,664	15,415	15,415	-	-	-
610	10542400	5187		DENTAL INSURANCE	51	3Ben	656	768	554	554	-	-	-
611					51		84,885	91,177	99,835	99,835	-	-	-
612	10542400	5220		FOOD AND PROVISIONS	52	0Supp	47	50	50	47	-	-	-
613	10542400	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	50	50	-	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
614	10542400	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	4,736	5,175	5,175	4,000	-	-	-
615	10542408	5270		INVENTORY	52	OSupp	52,938	56,000	56,000	52,000	52,000	52,000	52,000
616	10542400	5311		TRAVEL	52	1Trav	582	600	600	519	-	-	-
617	10542400	5312		TRAVEL SUBSISTENCE	52	1Trav	-	1,900	1,900	600	-	-	-
618	10542400	5395		EDUCATION EXPENSES	52	1Trav	3,985	1,000	1,000	704	-	-	-
619	10542400	5321		TELEPHONE AND	52	2Util	1,252	1,350	1,350	1,324	-	-	-
620	10542400	5325		POSTAGE	52	2Util	975	1,148	1,148	750	-	-	-
621	10542400	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	9,195	9,074	9,074	2,752	-	-	-
622	10542400	5354		MAINT AGREEMNTS-	52	3Main	3,420	3,520	3,520	3,525	-	-	-
623	10542400	5358		MAINT & REPAIRS-VEH	52	3Main	4,015	5,700	5,700	1,094	-	-	-
624	10542400	5381		PROFESSIONAL SERVICES	52	4Prof	112	114	114	60	-	-	-
625	10542400	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	2,082	3,870	3,870	1,277	-	-	-
626	10542400	5491		DUES AND MEMBERSHIPS	52	5OSrv	290	528	528	300	-	-	-
627	10542400	5430		RENTAL OF EQUIPMENT	52	8Rent	19,373	20,223	20,223	14,525	-	-	-
628	10542400	5450		INSURANCE AND BONDING	52	9Insr	886	885	885	12,230	-	-	-
629					52		103,888	111,187	111,187	95,707	52,000	52,000	52,000
630	10542408	5800		INTERDEPARTMENTAL CHARGES	58	8IDC	(43,626)	(56,000)	(56,000)	(52,000)	(52,000)	(52,000)	(52,000)
631					58		(43,626)	(56,000)	(56,000)	(52,000)	(52,000)	(52,000)	(52,000)
632		5					145,147	146,364	155,022	143,542	-	-	-
633	424						145,147	146,364	155,022	143,542	-	-	-
634													
635	10542500	5121		SALARIES & WAGES	51	1Sal	159,953	157,536	161,348	151,157	164,593	164,593	164,593
636	10542500	5132		SEPARATION ALLOWANCE	51	2Ben	3,546	3,686	3,775	3,540	3,851	3,851	3,851
637	10542500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	7,998	7,877	8,067	7,555	8,230	8,230	8,230
638	10542500	5181		FICA CONTRIBUTIONS	51	2Ben	12,030	12,052	12,344	11,536	12,591	12,591	12,591
639	10542500	5182		RET CONTRIB. - OTHER	51	2Ben	7,822	7,704	7,890	7,387	8,049	8,049	8,049
640	10542500	5189		OTHER FRINGE BENEFITS	51	2Ben	238	-	-	160	-	-	-
641	10542500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	282	-	247	248	-	-	-
642	10542500	5183		HEALTH INSURANCE	51	3Ben	20,934	23,328	18,557	18,557	25,680	25,680	25,680
643	10542500	51841		HEALTH INSURANCE - RETIREES	51	3Ben	3,377	3,100	3,196	2,891	2,846	2,846	2,846
644	10542500	5187		DENTAL INSURANCE	51	3Ben	1,506	1,536	1,000	1,000	1,704	1,704	1,704
645					51		217,685	216,819	216,424	204,031	227,544	227,544	227,544
646	10542500	5220		FOOD AND PROVISIONS	52	OSupp	94	100	100	71	250	250	250
647	10542500	5233		PERIODICALS BOOKS & OTHER	52	OSupp	138	300	300	132	250	250	250
648	10542500	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	3,120	1,000	1,000	500	3,500	3,500	3,500
649	10542500	5265		OFFICE COMPUTER EQUIPMENT	52	OSupp	-	-	-	-	300	300	300
650	10542500	5270		INVENTORY	52	OSupp	29,489	33,000	33,000	36,000	33,660	33,660	33,660
651	10542500	52701		NON-BUDGETARY YR END	52	OSupp	2,724	-	-	-	-	-	-
652	10542500	5290		TOOLS AND SUPPLIES	52	OSupp	8,467	5,875	5,875	7,000	5,875	5,875	5,875
653	10542500	5395		EDUCATION EXPENSES	52	1Trav	10	600	600	200	500	500	500
654	10542500	5321		TELEPHONE AND	52	2Util	1,135	1,100	1,100	1,150	1,150	1,150	1,150
655	10542500	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	-	-	47	-	-	-
656	10542500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,128	1,230	1,230	1,428	1,230	1,230	1,230
657	10542500	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	2,363	2,166	2,166	2,078	2,580	2,580	2,580
658	10542500	5354		MAINT AGREEMNTS-	52	3Main	1,973	2,625	2,625	2,505	2,625	2,625	2,625
659	10542500	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	25,740	34,217	34,217	35,235	35,235	35,235
660	10542500	5358		MAINT & REPAIRS-VEH	52	3Main	171,607	166,575	166,575	175,000	169,907	169,907	169,907
661	10542500	5359		M&R-VEHICLE-PREVENTABLE	52	3Main	8,707	24,600	24,600	15,287	24,600	24,600	24,600
662	10542500	5360		M&R-VEHICLE-	52	3Main	27,042	29,500	29,500	26,621	29,500	29,500	29,500
663	10542500	5381		PROFESSIONAL SERVICES	52	4Prof	56	60	60	62	63	63	63
664	10542500	5383		MEDICAL SERVICES	52	4Prof	-	-	-	74	75	75	75
665	10542500	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	160	-	-	-	-	-	-
666	10542500	5450		INSURANCE AND BONDING	52	9Insr	7,407	7,402	7,402	5,063	5,063	5,063	5,063
667	10542500	5451		INSURANCE DEDUCTIBLE	52	9Insr	789	-	-	-	-	-	-
668					52		266,409	301,873	310,350	307,435	316,363	316,363	316,363
669	10542500	5550		OTHER EQUIPMENT	55	5OtEq	7,500	-	5,849	-	6,600	6,600	6,600
670					55		7,500	-	5,849	-	6,600	6,600	6,600
671	10542500	5800		INTERDEPARTMENTAL CHARGES	58	8IDC	(484,094)	(492,476)	(492,476)	(510,323)	(489,807)	(489,807)	(489,807)
672					58		(484,094)	(492,476)	(492,476)	(510,323)	(489,807)	(489,807)	(489,807)
673		5					7,500	26,216	40,147	1,143	60,700	60,700	60,700
674	425						7,500	26,216	40,147	1,143	60,700	60,700	60,700
675													
676	10442620	4511		DEPT SRV CHRGS-PAMH UTILITY	45	451	(20,994)	(24,000)	(24,000)	-	-	-	-
677	10442620	4540		DEPT SRV CHRGS-RESTITUTION	45	451	(1,403)	-	-	-	-	-	-
678	10442623	4560		DEPT SERVICE CHARGES-	45	451	(6,206)	(7,130)	(7,130)	(3,400)	(5,000)	(5,000)	(5,000)
679					45		(28,603)	(31,130)	(31,130)	(3,400)	(5,000)	(5,000)	(5,000)
680	10442620	4850		MISC REVENUE-INSURANCE	48	481	(269)	-	-	-	-	-	-
681	10442620	4851		MISC REVENUE-OTHER	48	481	(358)	-	-	-	-	-	-
682	10442620	4860		MISC REVENUE-RENT INCOME	48	481	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
683	10442620	4893		MISC REVENUE-SECURITY CARD	48	481	(255)	-	-	-	-	-	-
684	10442623	4895		MISC REVENUE-OTHER MISC	48	481	(2,626)	-	-	-	-	-	-
685					48		(5,308)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
686		4					(33,911)	(32,930)	(32,930)	(5,200)	(6,800)	(6,800)	(6,800)
687	10542620	5040		TRNS TO GENERAL CAP PROJ FD	50	IFT	1,567,822	-	263,178	750,831	-	-	-
688					50		1,567,822	-	263,178	750,831	-	-	-
689	10542620	5121		SALARIES & WAGES	51	1Sal	234,573	180,417	190,541	191,700	305,966	260,966	260,966
690	10542623	5121		SALARIES & WAGES	51	1Sal	24,518	24,401	25,401	25,617	25,622	25,622	25,622

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
691	10542623	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	-	-	-	16,000	16,000	16,000
692	10542620	5132		SEPARATION ALLOWANCE	51	2Ben	5,225	4,222	4,459	4,491	7,160	6,107	6,107
693	10542623	5132		SEPARATION ALLOWANCE	51	2Ben	545	571	594	599	600	600	600
694	10542620	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	11,729	9,021	9,527	9,582	15,298	13,048	13,048
695	10542623	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	1,226	1,220	1,270	1,278	1,281	1,281	1,281
696	10542620	5181		FICA CONTRIBUTIONS	51	2Ben	17,654	13,802	14,576	14,469	23,407	19,964	19,964
697	10542623	5181		FICA CONTRIBUTIONS	51	2Ben	1,876	1,867	1,943	1,956	3,184	3,184	3,184
698	10542620	5182		RET CONTRIB.- OTHER	51	2Ben	11,471	8,822	9,317	9,371	14,963	12,762	12,762
699	10542623	5182		RET CONTRIB.- OTHER	51	2Ben	1,199	1,193	1,242	1,251	1,253	1,253	1,253
700	10542620	5189		OTHER FRINGE BENEFITS	51	2Ben	80	160	160	-	-	-	-
701	10542620	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	412	-	337	337	-	-	-
702	10542623	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	43	-	48	48	-	-	-
703	10542620	5183		HEALTH INSURANCE	51	3Ben	25,681	17,496	15,752	15,752	38,520	32,100	32,100
704	10542623	5183		HEALTH INSURANCE	51	3Ben	4,613	5,832	5,219	5,219	6,420	6,420	6,420
705	10542620	5184		HEALTH INSURANCE - RETIREES	51	3Ben	16,313	17,827	25,949	25,949	26,928	26,928	26,928
706	10542620	51841		HEALTH INSURANCE - RETIREES	51	3Ben	13,509	12,399	12,845	11,562	11,384	11,384	11,384
707	10542620	5187		DENTAL INSURANCE	51	3Ben	1,859	1,152	827	827	2,556	2,130	2,130
708	10542623	5187		DENTAL INSURANCE	51	3Ben	371	384	278	278	426	426	426
709	10542620	5188		DENTAL INS - RETIREES UNDER	51	3Ben	1,108	1,212	1,099	1,099	1,139	1,139	1,139
710					51		374,005	301,998	321,384	321,385	502,107	441,314	441,314
711	10542620	5211		CLEANING & JANITORIAL	52	0Supp	9,266	14,350	17,676	16,000	14,600	14,600	14,600
712	10542621	5211		IDC-CLEAN & JANITORIAL	52	0Supp	-	-	(16,000)	(16,000)	(14,600)	(14,600)	(14,600)
713	10542620	5212		WEARING APPARREL	52	0Supp	2,533	1,190	1,190	1,190	1,200	1,200	1,200
714	10542620	5220		FOOD AND PROVISIONS	52	0Supp	3,242	2,500	2,500	2,500	1,600	1,600	1,600
715	10542621	5220		IDC-FOOD AND PROVISIONS	52	0Supp	-	-	(1,560)	(1,560)	(1,100)	(1,100)	(1,100)
716	10542623	5220		FOOD AND PROVISIONS	52	0Supp	24	25	25	24	25	25	25
717	10542620	5233		PERIODICALS BOOKS & OTHER	52	0Supp	944	800	800	1,400	815	815	815
718	10542620	5239		MEDICAL SUPPLIES AND	52	0Supp	2,821	1,000	1,000	1,000	800	800	800
719	10542621	5239		IDC-MED SUPPLIES AND	52	0Supp	-	-	(1,000)	(1,000)	(800)	(800)	(800)
720	10542620	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	14,188	12,200	12,200	17,104	17,375	17,375	17,375
721	10542623	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	764	100	100	884	200	200	200
722	10542620	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	1,700	1,700	1,700
723	10542620	5290		TOOLS AND SUPPLIES	52	0Supp	72,307	90,700	107,449	107,449	109,450	109,450	109,450
724	10542621	5290		IDC-TOOLS AND SUPPLIES	52	0Supp	-	-	(107,449)	(107,449)	(92,500)	(92,500)	(92,500)
725	10542623	5290		TOOLS AND SUPPLIES	52	0Supp	28,614	33,940	46,958	28,658	33,940	33,940	33,940
726	10542620	5311		TRAVEL	52	1Trav	177	260	260	260	800	800	800
727	10542623	5311		TRAVEL	52	1Trav	6	10	10	-	10	10	10
728	10542620	5312		TRAVEL SUBSISTENCE	52	1Trav	414	2,100	2,100	2,100	4,000	4,000	4,000
729	10542623	5312		TRAVEL SUBSISTENCE	52	1Trav	-	-	-	6	-	-	-
730	10542620	5395		EDUCATION EXPENSES	52	1Trav	4,046	3,480	3,480	3,480	4,305	4,305	4,305
731	10542623	5395		EDUCATION EXPENSES	52	1Trav	-	150	150	-	150	150	150
732	10542620	5321		TELEPHONE AND	52	2Util	26,900	17,800	17,800	17,018	19,662	18,342	18,342
733	10542621	5321		IDC-TELEPH AND	52	2Util	-	-	(8,338)	(8,338)	(8,986)	(8,986)	(8,986)
734	10542623	5321		TELEPHONE AND	52	2Util	-	-	-	-	600	600	600
735	10542620	5325		POSTAGE	52	2Util	116	-	-	250	784	784	784
736	10542620	5330		UTILITIES	52	2Util	900,452	940,000	940,000	940,800	1,021,800	1,002,800	1,002,800
737	10542621	5330		IDC-UTILITIES	52	2Util	-	-	(940,800)	(940,800)	(1,002,800)	(1,002,800)	(1,002,800)
738	10542620	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	179,048	300,900	334,804	334,804	306,900	306,900	306,900
739	10542621	5351		IDC-MAINT & REPAIRS-	52	3Main	-	-	(334,804)	(334,804)	(306,900)	(306,900)	(306,900)
740	10542620	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	55,066	141,500	144,200	130,000	147,950	147,950	147,950
741	10542621	5352		IDC-MAINT & REPAIRS-	52	3Main	-	-	(130,000)	(130,000)	(147,950)	(147,950)	(147,950)
742	10542623	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	-	150	150	-	150	150	150
743	10542620	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	5,100	4,697	4,697	3,848	5,160	5,160	5,160
744	10542623	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	681	794	794	979	1,290	1,290	1,290
745	10542620	5354		MAINT AGREEMENTS-	52	3Main	-	1,845	1,845	1,850	5,483	5,483	5,483
746	10542620	5356		MAINT & REPAIRS-LAND &	52	3Main	44,842	27,350	33,500	33,500	27,900	27,900	27,900
747	10542621	5356		IDC-MAINT & REPAIRS-	52	3Main	-	-	(33,500)	(33,500)	(27,900)	(27,900)	(27,900)
748	10542620	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	76,827	76,827	68,097	68,097	68,097
749	10542623	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	14,178	13,376	13,376	14,880	14,880	14,880
750	10542624	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	495,962	495,962	331,705	331,705	331,705
751	10542620	5358		MAINT & REPAIRS-VEH	52	3Main	3,456	3,700	3,700	1,450	2,932	2,932	2,932
752	10542623	5358		MAINT & REPAIRS-VEH	52	3Main	543	500	500	75	86	86	86
753	10542620	5360		M&R-VEHICLE-	52	3Main	452	-	-	-	-	-	-
754	10542620	5381		PROFESSIONAL SERVICES	52	4Prof	117,982	155,600	167,003	142,003	153,500	153,500	153,500
755	10542621	5381		IDC-PROFESSIONAL SERVICES	52	4Prof	-	-	(142,003)	(142,003)	(153,500)	(153,500)	(153,500)
756	10542620	5383		MEDICAL SERVICES	52	4Prof	60	60	60	225	225	225	225
757	10542620	5389		OTHER PROF SRVS / N/A	52	4Prof	1,149,170	1,410,298	1,410,298	1,360,521	1,489,304	1,460,052	1,460,052
758	10542621	5389		IDC-OTHER PROF SRVS	52	4Prof	-	-	(1,410,296)	(1,410,296)	(1,460,052)	(1,460,052)	(1,460,052)
759	10542620	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	2,139	-	-	1,000	2,500	2,500	2,500
760	10542620	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	10,618	17,366	17,366	13,050	13,311	13,311	13,311
761	10542621	5392		IDC-LAUNDRY AND DRY	52	5OSrv	-	-	(13,050)	(13,050)	(13,311)	(13,311)	(13,311)
762	10542620	5491		DUES AND MEMBERSHIPS	52	5OSrv	315	-	-	80	400	400	400
763	10542620	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	-	89,350	-	-
764	10542620	5430		RENTAL OF EQUIPMENT	52	8Rent	1,087	3,280	3,280	2,500	12,232	12,232	12,232
765	10542621	5430		IDC-RENTAL OF EQUIPMENT	52	8Rent	-	-	(2,500)	(2,500)	(12,232)	(12,232)	(12,232)
766	10542620	5450		INSURANCE AND BONDING	52	9Insr	9,590	9,584	9,584	5,649	17,879	17,879	17,879
767	10542623	5450		INSURANCE AND BONDING	52	9Insr	1,479	1,478	1,478	1,134	1,134	1,134	1,134

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
768	10542624	5450		INSURANCE AND BONDING	52	9Insr	-	-	-	11,660	11,660	11,660	11,660
769	10542620	5451		INSURANCE DEDUCTIBLE	52	9Insr	-	-	930	1,325	-	-	-
770					52		2,648,441	3,213,885	732,752	630,641	695,213	556,291	556,291
771	10542620	5510		OFFICE FURNITURE AND	55	1FF&E	5,295	-	-	-	-	-	-
772	10542620	5540		VEHICLES	55	2Veh	-	-	18,200	-	18,257	-	-
773	10542623	5540		VEHICLES	55	2Veh	-	18,200	-	-	-	-	-
774	10542620	5550		OTHER EQUIPMENT	55	5OIEq	-	184,000	178,151	-	145,280	-	-
775	10542623	5550		OTHER EQUIPMENT	55	5OIEq	-	-	-	-	10,200	-	-
776	10542620	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	658,764	561,030	663,749	663,749	139,375	114,375	114,375
777					55		664,059	763,230	860,100	837,486	139,375	114,375	114,375
778	10542620	5730		INST FIN PRINCIPAL	57	1Prin	423	423	423	423	678	678	678
779	10542620	5731		INST FIN INTEREST	57	2Int	606	598	598	598	589	589	589
780	10542620	57311		INST FIN INTEREST CREDIT	57	2Int	(27)	(39)	(39)	(40)	-	-	-
781	10542620	5712		GO BOND SERVICE CHARGES	57	3Othr	833	-	-	-	-	-	-
782	10542620	5732		INST FIN SERVICE CHARGES	57	3Othr	-	-	-	919	950	950	950
783					57		1,835	982	982	1,900	2,217	2,217	2,217
784	10542620	5800		IDC-COST ALL	58	8IDC	(2,650,053)	(2,081,570)	-	-	-	-	-
785	10542621	5800		IDC-PM CAPITAL COSTS	58	8IDC	-	-	(638,528)	-	(638,528)	-	-
786	10542623	5800		INTERDEPARTMENTAL CHARGES	58	8IDC	(5,586)	-	-	(480)	(1,511)	(1,511)	(1,511)
787	10542620	5801		IDC-COST ALL	58	8IDC	(533,836)	(2,141,208)	(556,822)	(556,823)	(584,664)	(584,664)	(584,664)
788					58		(3,189,475)	(4,222,778)	(1,195,350)	(1,195,831)	(586,175)	(586,175)	(586,175)
789	10542620	5920		CONTINGENCY	59	8Cont	-	-	(7,194)	-	-	-	-
790					59		-	-	(7,194)	-	-	-	-
791		5					2,066,686	57,317	975,852	1,346,412	752,737	528,022	528,022
792	426						2,032,775	24,387	942,922	1,341,212	745,937	521,222	521,222
793													
794	10443130	4290	1053	DEPT INTERGOV RECEIPTS RIG-	42	200	(179,577)	(183,195)	(183,195)	(181,179)	(195,363)	(195,363)	(195,363)
795	10443130	4290	1054	DEPT INTERGOV RECEIPTS RIG-	42	200	(59,859)	(62,501)	(62,501)	(60,392)	(65,121)	(65,121)	(65,121)
796	10443130	4290	1055	DEPT INTERGOV RECEIPTS RIG-	42	200	(59,859)	(59,692)	(110,022)	(98,958)	(130,242)	(130,242)	(130,242)
797	10443130	4290	1056	DEPT INTERGOV RECEIPTS RIG-	42	200	(359,154)	(362,357)	(469,944)	(462,280)	(520,968)	(520,968)	(520,968)
798	10443130	4290	1057	DEPT INTERGOV RECEIPTS RIG-	42	200	(417,546)	(439,665)	(439,665)	(439,660)	(453,069)	(453,069)	(453,069)
799	10443130	4290	1064	DEPT INTERGOV RECEIPTS RIG-	42	200	-	-	-	(13,160)	(7,133)	(7,133)	(7,133)
800	10443138	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	(10,114)	(21,700)	(21,700)	(22,416)	(22,416)	(22,416)	(22,416)
801					42		(1,086,109)	(1,129,110)	(1,287,027)	(1,278,045)	(1,394,312)	(1,394,312)	(1,394,312)
802	10443130	4309	1050	FED REIMBURSEMENT	43		(1,647)	-	-	(2,805)	(2,805)	(2,805)	(2,805)
803					43		(1,647)	-	-	(2,805)	(2,805)	(2,805)	(2,805)
804	10443130	4500	1050	DEPT PERMIT CHARGES	45	450	(11,055)	(12,600)	(12,600)	(11,016)	(12,600)	(12,600)	(12,600)
805	10443130	4501	1050	DEPT PERMIT CHARGES-CCWL	45	450	(13,145)	(10,000)	(10,000)	(13,480)	(13,480)	(13,480)	(13,480)
806	10443130	4510	1050	DEPT SERVICE CHARGES-OFF	45	451	(56,535)	(50,000)	(50,000)	(56,257)	(56,000)	(56,000)	(56,000)
807	10443135	4510		DEPT SERVICE CHARGES	45	451	(14,797)	(12,730)	(12,730)	(16,000)	(13,978)	(13,978)	(13,978)
808	10443138	4510		DEPT SRV CHRGS	45	451	(62,361)	(72,000)	(72,000)	(84,400)	(72,000)	(72,000)	(72,000)
809	10443130	4511	1050	DEPT SERVICE CHARGES-OFF	45	451	(114,469)	(93,850)	(93,850)	(117,880)	(120,000)	(120,000)	(120,000)
810	10443130	4512	1050	DEPT SERVICE CHARGES-OTHR	45	451	(2,620)	(2,535)	(2,535)	(3,150)	(2,535)	(2,535)	(2,535)
811	10443130	4513	1050	DEPT SERVICE CHARGES-CCWL	45	451	(3,650)	(3,400)	(3,400)	(3,712)	(3,400)	(3,400)	(3,400)
812	10443130	4514	1050	DEPT SRV CHRGS-CIVIL SRV	45	451	(55,325)	(45,000)	(45,000)	(54,000)	(54,000)	(54,000)	(54,000)
813	10443135	4530		DEPT SRV CHRGS-ST REIMB-	45	451	(17,912)	(18,000)	(18,000)	(16,676)	(16,676)	(16,676)	(16,676)
814	10443135	4531		DEPT SRV CHRGS-ST REIMB-	45	451	(141,888)	(115,000)	(115,000)	(110,000)	(115,000)	(115,000)	(115,000)
815	10443135	4534		DEPT SRV CHRGS-ST REIMB-	45	451	(14,723)	(14,723)	(14,723)	(14,723)	(14,723)	(14,723)	(14,723)
816	10443130	4540	1050	DEPT SERVICE CHARGES-	45	451	(277)	(277)	(277)	(176)	(176)	(176)	(176)
817	10443135	4560		DEPT SRV CHRGS-RESALE-MED	45	451	(1,352)	(1,000)	(1,000)	(1,443)	(1,443)	(1,443)	(1,443)
818	10443108	4570		DEPT SERVICE CHARGES-	45	451	(85,688)	(90,000)	(90,000)	(99,000)	(99,000)	(99,000)	(99,000)
819	10443135	4570		DEPT SRV CHRGS-PAY PHONE	45	451	(51,843)	(50,000)	(50,000)	(48,392)	(48,392)	(48,392)	(48,392)
820					45		(647,640)	(591,115)	(591,115)	(650,305)	(643,403)	(643,403)	(643,403)
821	10443128	4811		INVEST EARNINGS-GO BONDS	48	480	(0)	-	-	-	-	-	-
822	10443130	4840	1050	MISC REVENUE-	48	481	(3,000)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
823	10443130	4840	1058	MISC REVENUE-	48	481	-	-	-	(5,000)	-	-	-
824	10443130	4840	1063	MISC REVENUE-	48	481	-	-	-	(3,000)	-	-	-
825	10443138	4840		MISC REVENUE-	48	481	(2,018)	(2,200)	(2,200)	(1,475)	(1,475)	(1,475)	(1,475)
826	10443128	4850		MISC REVENUE-INSURANCE	48	481	-	-	-	(44,825)	-	-	-
827	10443130	4850	1050	MISC REVENUE-INSURANCE	48	481	(18,142)	-	-	-	-	-	-
828	10443130	4890	1050	MISC REVENUE-	48	481	(11)	-	-	-	-	-	-
829	10443130	4892	1050	MISC REVENUE-NSF CHECK FEE	48	481	(20)	-	-	(20)	-	-	-
830					48		(23,191)	(2,200)	(3,200)	(55,320)	(2,475)	(2,475)	(2,475)
831		4					(1,758,587)	(1,722,425)	(1,881,342)	(1,986,475)	(2,042,995)	(2,042,995)	(2,042,995)
832	10543130	5031	1050	TRNS TO LAW ENF SPECIAL REV	50	IFT	-	28,016	-	-	-	-	-
833					50		-	28,016	-	-	-	-	-
834	10543128	5121		SALARIES & WAGES	51	1Sal	54,799	66,779	69,589	72,840	73,618	73,618	73,618
835	10543130	5121	1050	SALARIES & WAGES	51	1Sal	4,822,736	5,065,730	5,271,080	5,333,600	5,502,269	5,502,269	5,502,269
836	10543130	5121	1053	SALARIES & WAGES	51	1Sal	104,252	100,197	104,363	109,207	109,166	109,166	109,166
837	10543130	5121	1054	SALARIES & WAGES	51	1Sal	35,481	35,417	36,626	31,691	31,688	31,688	31,688
838	10543130	5121	1055	SALARIES & WAGES	51	1Sal	31,714	32,291	61,122	53,614	65,524	65,524	65,524
839	10543130	5121	1056	SALARIES & WAGES	51	1Sal	193,600	199,980	260,573	261,819	276,843	276,843	276,843
840	10543130	5121	1057	SALARIES & WAGES	51	1Sal	267,015	303,590	315,769	314,000	319,112	319,112	319,112
841	10543130	5121	1060	SALARIES & WAGES	51	1Sal	38,285	38,102	39,629	40,011	40,008	40,008	40,008
842	10543135	5121	1080	SALARIES & WAGES	51	1Sal	-	-	104,321	89,854	275,649	275,649	275,649
843	10543135	5121		SALARIES & WAGES	51	1Sal	1,593,768	1,665,628	1,732,768	1,722,330	1,799,823	1,799,823	1,799,823
844	10543138	5121		SALARIES & WAGES	51	1Sal	370,757	416,186	433,029	436,793	472,402	441,336	441,336

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								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
845	10543128	5122		SALARIES & WAGES-OVERTIME	51	1Sal	1,343	1,700	1,711	100	300	300	300
846	10543130	5122	1050	SALARIES & WAGES-OVERTIME	51	1Sal	75,076	81,000	84,091	81,000	81,000	81,000	81,000
847	10543130	5122	1053	SALARIES & WAGES-OVERTIME	51	1Sal	556	1,350	1,402	180	1,350	1,350	1,350
848	10543130	5122	1054	SALARIES & WAGES-OVERTIME	51	1Sal	-	450	502	237	1,350	1,350	1,350
849	10543130	5122	1055	SALARIES & WAGES-OVERTIME	51	1Sal	-	450	847	746	450	450	450
850	10543130	5122	1056	SALARIES & WAGES-OVERTIME	51	1Sal	1,176	2,700	3,456	3,788	900	900	900
851	10543130	5122	1057	SALARIES & WAGES-OVERTIME	51	1Sal	1,612	4,050	4,153	2,176	2,700	2,700	2,700
852	10543130	5122	1060	SALARIES & WAGES-OVERTIME	51	1Sal	-	450	484	-	900	900	900
853	10543135	5122		SALARIES & WAGES-OVERTIME	51	1Sal	31,262	20,000	20,954	18,759	25,000	25,000	25,000
854	10543138	5122		SALARIES & WAGES-OVERTIME	51	1Sal	7,054	6,100	6,409	6,244	8,085	8,085	8,085
855	10543130	5126	1050	SALARIES & WAGES-TEMP AND	51	1Sal	38,638	45,522	47,356	43,895	48,050	48,050	48,050
856	10543135	5126	1080	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	1,762	3,580	46,151	46,151	46,151
857	10543130	5128	1050	TRAVEL & WEARING APPAREL	51	2Ben	679	702	729	676	702	702	702
858	10543128	5132		SEPARATION ALLOWANCE	51	2Ben	1,265	1,602	1,668	1,713	1,730	1,730	1,730
859	10543130	5132	1050	SEPARATION ALLOWANCE	51	2Ben	109,246	120,434	125,685	126,413	130,485	130,485	130,485
860	10543130	5132	1053	SEPARATION ALLOWANCE	51	2Ben	2,272	2,376	2,475	2,563	2,586	2,586	2,586
861	10543130	5132	1054	SEPARATION ALLOWANCE	51	2Ben	789	839	869	750	773	773	773
862	10543130	5132	1055	SEPARATION ALLOWANCE	51	2Ben	705	766	1,445	1,266	1,544	1,544	1,544
863	10543130	5132	1056	SEPARATION ALLOWANCE	51	2Ben	4,315	4,743	6,169	6,262	6,499	6,499	6,499
864	10543130	5132	1057	SEPARATION ALLOWANCE	51	2Ben	6,008	7,199	7,486	7,502	7,530	7,530	7,530
865	10543130	5132	1060	SEPARATION ALLOWANCE	51	2Ben	852	902	939	936	957	957	957
866	10543135	5132	1080	SEPARATION ALLOWANCE	51	2Ben	-	-	2,441	2,103	6,450	6,450	6,450
867	10543135	5132		SEPARATION ALLOWANCE	51	2Ben	36,162	39,444	41,033	40,468	42,584	42,584	42,584
868	10543138	5132		SEPARATION ALLOWANCE	51	2Ben	8,494	9,881	10,276	10,438	11,086	10,359	10,359
869	10543130	5133	1050	401-K SUPP RET PLAN -LEO	51	2Ben	219,514	230,311	230,310	238,625	6,213	6,213	6,213
870	10543130	5133	1053	401-K SUPP RET PLAN -LEO	51	2Ben	5,112	5,077	5,077	5,462	-	-	-
871	10543130	5133	1054	401-K SUPP RET PLAN -LEO	51	2Ben	1,774	1,793	1,793	1,592	-	-	-
872	10543130	5133	1055	401-K SUPP RET PLAN -LEO	51	2Ben	1,586	1,637	1,637	2,702	-	-	-
873	10543130	5133	1056	401-K SUPP RET PLAN -LEO	51	2Ben	9,739	10,134	10,134	13,376	-	-	-
874	10543130	5133	1057	401-K SUPP RET PLAN -LEO	51	2Ben	13,403	15,382	15,382	16,037	-	-	-
875	10543130	5133	1060	401-K SUPP RET PLAN -LEO	51	2Ben	1,914	1,928	1,928	2,002	-	-	-
876	10543135	5133		401-K SUPP RET PLAN -LEO	51	2Ben	25,783	31,703	31,703	22,168	2,030	2,030	2,030
877	10543138	5133		401-K SUPP RET PLAN -LEO	51	2Ben	14,516	16,717	16,717	15,229	1,553	-	-
878	10543128	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	2,807	3,424	3,565	3,649	3,696	3,696	3,696
879	10543130	5134	1050	401-K SUPP RET PLAN -OTHER	51	2Ben	26,039	26,676	37,897	32,350	272,600	272,600	272,600
880	10543130	5134	1053	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	211	-	5,526	5,526	5,526
881	10543130	5134	1054	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	63	-	1,652	1,652	1,652
882	10543130	5134	1055	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	1,466	-	3,299	3,299	3,299
883	10543130	5134	1056	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	3,076	-	13,887	13,887	13,887
884	10543130	5134	1057	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	614	-	16,091	16,091	16,091
885	10543130	5134	1060	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	78	-	2,045	2,045	2,045
886	10543135	5134	1080	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	5,216	4,493	13,782	13,782	13,782
887	10543135	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	55,468	52,578	55,973	65,198	88,962	88,962	88,962
888	10543138	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	4,374	4,397	5,242	7,496	22,134	22,134	22,134
889	10543130	5180	1050	RET CONTRIB-LAW	51	2Ben	209,370	225,243	225,242	228,120	5,940	5,940	5,940
890	10543130	5180	1053	RET CONTRIB-LAW	51	2Ben	4,887	4,966	4,966	5,224	-	-	-
891	10543130	5180	1054	RET CONTRIB-LAW	51	2Ben	1,696	1,754	1,754	1,519	-	-	-
892	10543130	5180	1055	RET CONTRIB-LAW	51	2Ben	1,516	1,601	1,601	2,589	-	-	-
893	10543130	5180	1056	RET CONTRIB-LAW	51	2Ben	9,310	9,911	9,911	12,791	-	-	-
894	10543130	5180	1057	RET CONTRIB-LAW	51	2Ben	12,813	15,044	15,044	15,329	-	-	-
895	10543130	5180	1060	RET CONTRIB-LAW	51	2Ben	1,830	1,885	1,885	1,917	-	-	-
896	10543135	5180		RET CONTRIB-LAW	51	2Ben	24,442	21,923	21,923	21,194	1,940	1,940	1,940
897	10543138	5180		RET CONTRIB-LAW	51	2Ben	13,877	16,350	16,350	14,554	1,485	-	-
898	10543128	5181		FICA CONTRIBUTIONS	51	2Ben	3,957	5,239	5,455	5,097	5,655	5,655	5,655
899	10543130	5181	1050	FICA CONTRIBUTIONS	51	2Ben	366,158	397,261	414,569	404,500	430,313	430,313	430,313
900	10543130	5181	1053	FICA CONTRIBUTIONS	51	2Ben	7,539	7,768	8,091	7,767	8,454	8,454	8,454
901	10543130	5181	1054	FICA CONTRIBUTIONS	51	2Ben	2,711	2,744	2,840	2,150	2,527	2,527	2,527
902	10543130	5181	1055	FICA CONTRIBUTIONS	51	2Ben	2,427	2,505	4,738	4,138	5,047	5,047	5,047
903	10543130	5181	1056	FICA CONTRIBUTIONS	51	2Ben	14,475	15,505	20,192	19,813	21,247	21,247	21,247
904	10543130	5181	1057	FICA CONTRIBUTIONS	51	2Ben	19,939	23,534	24,474	22,995	24,619	24,619	24,619
905	10543130	5181	1060	FICA CONTRIBUTIONS	51	2Ben	2,521	2,949	3,068	2,602	3,129	3,129	3,129
906	10543135	5181	1080	FICA CONTRIBUTIONS	51	2Ben	-	-	8,116	7,148	24,618	24,618	24,618
907	10543135	5181		FICA CONTRIBUTIONS	51	2Ben	121,179	128,951	134,146	128,741	139,216	139,216	139,216
908	10543138	5181		FICA CONTRIBUTIONS	51	2Ben	28,265	32,305	33,597	33,510	36,242	33,865	33,865
909	10543128	5182		RET CONTRIB.- OTHER	51	2Ben	2,745	3,349	3,487	3,570	3,615	3,615	3,615
910	10543130	5182	1050	RET CONTRIB.- OTHER	51	2Ben	25,466	26,090	37,064	31,638	266,603	266,603	266,603
911	10543130	5182	1053	RET CONTRIB.- OTHER	51	2Ben	-	-	206	-	5,404	5,404	5,404
912	10543130	5182	1054	RET CONTRIB.- OTHER	51	2Ben	-	-	62	-	1,616	1,616	1,616
913	10543130	5182	1055	RET CONTRIB.- OTHER	51	2Ben	-	-	1,403	-	3,226	3,226	3,226
914	10543130	5182	1056	RET CONTRIB.- OTHER	51	2Ben	-	-	2,950	-	13,582	13,582	13,582
915	10543130	5182	1057	RET CONTRIB.- OTHER	51	2Ben	-	-	601	-	15,737	15,737	15,737
916	10543130	5182	1060	RET CONTRIB.- OTHER	51	2Ben	-	-	76	-	2,000	2,000	2,000
917	10543135	5182	1080	RET CONTRIB.- OTHER	51	2Ben	-	-	5,101	4,394	13,479	13,479	13,479
918	10543135	5182		RET CONTRIB.- OTHER	51	2Ben	63,333	60,504	63,825	63,761	87,004	87,004	87,004
919	10543138	5182		RET CONTRIB.- OTHER	51	2Ben	4,278	4,300	5,126	7,334	21,647	21,647	21,647
920	10543130	5185	1050	UNEMPLOYMENT CLAIMS	51	2Ben	592	-	-	-	-	-	-
921	10543138	5185		UNEMPLOYMENT CLAIMS	51	2Ben	2,020	-	6,526	6,526	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
922	10543130	5189	1050	OTHER FRINGE BENEFITS	51	2Ben	15,179	15,600	16,287	16,771	18,000	18,000	18,000
923	10543128	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	99	-	129	129	-	-	-
924	10543130	5190	1050	LIFE INSURANCE - EMPLOYEES	51	2Ben	8,332	-	9,264	9,264	-	-	-
925	10543130	5190	1053	LIFE INSURANCE - EMPLOYEES	51	2Ben	186	-	189	189	-	-	-
926	10543130	5190	1054	LIFE INSURANCE - EMPLOYEES	51	2Ben	63	-	54	54	-	-	-
927	10543130	5190	1055	LIFE INSURANCE - EMPLOYEES	51	2Ben	56	-	90	90	-	-	-
928	10543130	5190	1056	LIFE INSURANCE - EMPLOYEES	51	2Ben	337	-	451	451	-	-	-
929	10543130	5190	1057	LIFE INSURANCE - EMPLOYEES	51	2Ben	511	-	558	558	-	-	-
930	10543130	5190	1060	LIFE INSURANCE - EMPLOYEES	51	2Ben	67	-	74	74	-	-	-
931	10543135	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,745	-	2,908	2,908	-	-	-
932	10543138	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	652	-	751	751	-	-	-
933	10543128	5183		HEALTH INSURANCE	51	3Ben	11,931	11,664	16,356	16,356	12,840	12,840	12,840
934	10543130	5183	1050	HEALTH INSURANCE	51	3Ben	689,125	778,572	834,745	834,745	898,800	898,800	898,800
935	10543130	5183	1053	HEALTH INSURANCE	51	3Ben	10,860	17,496	14,838	14,838	19,260	19,260	19,260
936	10543130	5183	1054	HEALTH INSURANCE	51	3Ben	4,687	5,832	8,590	8,590	-	-	-
937	10543130	5183	1055	HEALTH INSURANCE	51	3Ben	4,613	5,832	8,363	8,363	12,840	12,840	12,840
938	10543130	5183	1056	HEALTH INSURANCE	51	3Ben	29,710	34,992	48,845	48,845	51,360	51,360	51,360
939	10543130	5183	1057	HEALTH INSURANCE	51	3Ben	47,518	52,488	62,682	62,682	57,780	57,780	57,780
940	10543130	5183	1060	HEALTH INSURANCE	51	3Ben	7,217	5,832	7,767	7,767	6,420	6,420	6,420
941	10543135	5183	1080	HEALTH INSURANCE	51	3Ben	-	-	10,840	10,840	29,160	29,160	29,160
942	10543135	5183		HEALTH INSURANCE	51	3Ben	249,203	297,432	290,276	290,276	333,840	333,840	333,840
943	10543138	5183		HEALTH INSURANCE	51	3Ben	58,260	75,816	72,378	72,378	96,300	89,880	89,880
944	10543130	5184	1050	HEALTH INSURANCE - RETIREES	51	3Ben	71,504	78,845	91,429	91,429	102,456	102,456	102,456
945	10543135	5184		HEALTH INSURANCE - RETIREES	51	3Ben	9,148	9,997	10,426	10,426	10,800	10,800	10,800
946	10543130	51841	1050	HEALTH INSURANCE - RETIREES	51	3Ben	12,598	11,008	11,463	12,159	11,918	11,918	11,918
947	10543135	51841		HEALTH INSURANCE - RETIREES	51	3Ben	18,428	17,424	17,991	14,898	14,855	14,855	14,855
948	10543128	5187		DENTAL INSURANCE	51	3Ben	594	768	553	553	852	852	852
949	10543130	5187	1050	DENTAL INSURANCE	51	3Ben	44,245	51,264	35,540	35,540	59,640	59,640	59,640
950	10543130	5187	1053	DENTAL INSURANCE	51	3Ben	782	1,152	566	566	1,278	1,278	1,278
951	10543130	5187	1054	DENTAL INSURANCE	51	3Ben	371	384	289	289	-	-	-
952	10543130	5187	1055	DENTAL INSURANCE	51	3Ben	371	384	445	445	852	852	852
953	10543130	5187	1056	DENTAL INSURANCE	51	3Ben	1,916	2,304	2,007	2,007	3,408	3,408	3,408
954	10543130	5187	1057	DENTAL INSURANCE	51	3Ben	2,917	3,456	2,439	2,439	3,834	3,834	3,834
955	10543130	5187	1060	DENTAL INSURANCE	51	3Ben	371	384	277	277	426	426	426
956	10543135	5187	1080	DENTAL INSURANCE	51	3Ben	-	-	714	714	1,920	1,920	1,920
957	10543135	5187		DENTAL INSURANCE	51	3Ben	16,789	19,584	13,282	13,282	22,152	22,152	22,152
958	10543138	5187		DENTAL INSURANCE	51	3Ben	4,186	4,992	3,521	3,521	6,390	5,964	5,964
959	10543130	5188	1050	DENTAL INS - RETIREES UNDER	51	3Ben	4,833	5,280	4,282	4,282	4,839	4,839	4,839
960	10543135	5188		DENTAL INS - RETIREES UNDER	51	3Ben	739	807	549	549	570	570	570
961					51		10,500,426	11,199,587	11,917,800	11,917,059	12,775,869	12,731,815	12,731,815
962	10543108	5211		CLEANING & JANITORIAL	52	0Supp	10,048	14,848	14,848	11,000	11,220	11,220	11,220
963	10543128	5211		CLEANING & JANITORIAL	52	0Supp	37,222	41,421	41,421	38,000	38,760	38,760	38,760
964	10543138	5211		CLEANING & JANITORIAL	52	0Supp	2,005	7,299	7,299	6,000	7,445	7,445	7,445
965	10543108	5212		WEARING APPARREL	52	0Supp	12,461	12,000	12,000	12,000	12,240	12,240	12,240
966	10543128	5212		WEARING APPARREL	52	0Supp	1,094	1,193	1,193	1,193	1,193	1,193	1,193
967	10543130	5212	1050	WEARING APPARREL	52	0Supp	58,007	92,585	92,585	44,132	73,044	73,044	73,044
968	10543130	5212	1053	WEARING APPARREL	52	0Supp	2,238	5,436	5,436	2,100	3,238	3,238	3,238
969	10543130	5212	1054	WEARING APPARREL	52	0Supp	438	1,875	1,875	918	918	918	918
970	10543130	5212	1055	WEARING APPARREL	52	0Supp	254	1,875	3,365	2,000	2,500	2,500	2,500
971	10543130	5212	1056	WEARING APPARREL	52	0Supp	751	10,872	13,703	3,959	4,896	4,896	4,896
972	10543130	5212	1057	WEARING APPARREL	52	0Supp	5,578	10,800	10,800	4,000	5,400	5,400	5,400
973	10543130	5212	1060	WEARING APPARREL	52	0Supp	1,090	1,550	1,550	423	500	500	500
974	10543130	5212	1063	WEARING APPARREL	52	0Supp	2,145	-	25,000	1,867	1,904	1,904	1,904
975	10543135	5212		WEARING APPARREL	52	0Supp	39,773	54,449	54,449	40,000	47,550	47,550	47,550
976	10543138	5212		WEARING APPARREL	52	0Supp	3,211	4,140	4,140	3,161	5,790	4,140	4,140
977	10543128	5220		FOOD AND PROVISIONS	52	0Supp	47	50	50	47	51	51	51
978	10543130	5220	1050	FOOD AND PROVISIONS	52	0Supp	5,603	4,906	4,906	6,797	6,933	6,933	6,933
979	10543130	5220	1053	FOOD AND PROVISIONS	52	0Supp	75	75	75	71	75	75	75
980	10543130	5220	1054	FOOD AND PROVISIONS	52	0Supp	71	-	-	24	24	24	24
981	10543130	5220	1055	FOOD AND PROVISIONS	52	0Supp	24	25	25	47	48	48	48
982	10543130	5220	1056	FOOD AND PROVISIONS	52	0Supp	141	141	141	188	192	192	192
983	10543130	5220	1057	FOOD AND PROVISIONS	52	0Supp	141	150	150	212	216	216	216
984	10543130	5220	1060	FOOD AND PROVISIONS	52	0Supp	24	30	30	24	30	30	30
985	10543130	5220	1063	FOOD AND PROVISIONS	52	0Supp	249	-	-	448	457	457	457
986	10543135	5220	1080	FOOD AND PROVISIONS	52	0Supp	-	-	-	-	300	300	300
987	10543135	5220		FOOD AND PROVISIONS	52	0Supp	513,839	502,000	502,000	493,206	512,040	512,040	512,040
988	10543138	5220		FOOD AND PROVISIONS	52	0Supp	297	500	500	306	510	510	510
989	10543130	5232	1050	AUDIO VISUAL SUPPLIES	52	0Supp	512	500	500	974	500	500	500
990	10543130	5232	1057	AUDIO VISUAL SUPPLIES	52	0Supp	-	20	20	20	24	24	24
991	10543135	5232	1080	AUDIO VISUAL SUPPLIES	52	0Supp	-	-	-	-	300	300	300
992	10543135	5232		AUDIO VISUAL SUPPLIES	52	0Supp	2,146	1,950	1,950	2,626	2,679	2,679	2,679
993	10543138	5232		AUDIO VISUAL SUPPLIES	52	0Supp	49	260	260	260	265	265	265
994	10543130	5233	1050	PERIODICALS BOOKS & OTHER	52	0Supp	10,614	17,250	17,250	17,722	18,876	18,876	18,876
995	10543130	5233	1055	PERIODICALS BOOKS & OTHER	52	0Supp	-	-	170	170	170	170	170
996	10543130	5233	1056	PERIODICALS BOOKS & OTHER	52	0Supp	-	-	323	204	204	204	204
997	10543130	5233	1057	PERIODICALS BOOKS & OTHER	52	0Supp	-	370	370	370	377	377	377
998	10543130	5233	1060	PERIODICALS BOOKS & OTHER	52	0Supp	-	60	60	60	60	60	60

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
999	10543135	5233		PERIODICALS BOOKS & OTHER	52	OSupp	846	3,312	3,312	3,312	3,578	3,578	3,578
1000	10543138	5233		PERIODICALS BOOKS & OTHER	52	OSupp	356	1,650	1,650	825	1,883	1,683	1,683
1001	10543128	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	-	500	500	-	500	500	500
1002	10543130	5235	1050	AGRICULT ANIMAL SUPP AND	52	OSupp	993	2,500	2,500	652	2,500	2,500	2,500
1003	10543138	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	16,493	10,000	10,000	25,629	26,142	26,142	26,142
1004	10543130	5239	1050	MEDICAL SUPPLIES AND	52	OSupp	1,178	2,600	2,600	1,770	2,370	2,370	2,370
1005	10543130	5239	1055	MEDICAL SUPPLIES AND	52	OSupp	-	-	80	80	80	80	80
1006	10543130	5239	1056	MEDICAL SUPPLIES AND	52	OSupp	-	-	152	152	155	155	155
1007	10543130	5239	1057	MEDICAL SUPPLIES AND	52	OSupp	-	390	390	280	390	390	390
1008	10543130	5239	1060	MEDICAL SUPPLIES AND	52	OSupp	-	70	70	70	70	70	70
1009	10543135	5239	1080	MEDICAL SUPPLIES AND	52	OSupp	-	-	12,682	35,000	92,000	92,000	92,000
1010	10543135	5239		MEDICAL SUPPLIES AND	52	OSupp	8,080	5,175	5,175	5,487	5,747	5,747	5,747
1011	10543138	5239		MEDICAL SUPPLIES AND	52	OSupp	232	4,939	4,939	2,194	17,188	17,038	17,038
1012	10543108	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	853	2,184	2,184	3,500	2,756	2,756	2,756
1013	10543128	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	357	1,060	1,060	1,060	1,081	1,081	1,081
1014	10543130	5260	1050	PRINTING AND OFFICE SUPPLIES	52	OSupp	49,487	50,301	50,301	45,000	51,307	51,307	51,307
1015	10543130	5260	1053	PRINTING AND OFFICE SUPPLIES	52	OSupp	420	435	435	435	444	444	444
1016	10543130	5260	1054	PRINTING AND OFFICE SUPPLIES	52	OSupp	110	-	-	588	110	110	110
1017	10543130	5260	1055	PRINTING AND OFFICE SUPPLIES	52	OSupp	355	100	100	100	102	102	102
1018	10543130	5260	1056	PRINTING AND OFFICE SUPPLIES	52	OSupp	1,302	1,000	1,000	1,000	1,020	1,020	1,020
1019	10543130	5260	1057	PRINTING AND OFFICE SUPPLIES	52	OSupp	1,216	745	745	847	864	864	864
1020	10543130	5260	1060	PRINTING AND OFFICE SUPPLIES	52	OSupp	-	110	110	110	112	112	112
1021	10543135	5260	1080	PRINTING AND OFFICE SUPPLIES	52	OSupp	-	-	3,850	4,650	13,900	13,900	13,900
1022	10543135	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	20,517	21,186	21,186	21,186	21,610	21,610	21,610
1023	10543138	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	8,680	14,136	14,136	14,136	14,419	14,419	14,419
1024	10543135	5265	1080	OFFICE COMPUTER EQUIPMENT	52	OSupp	-	-	1,500	-	-	-	-
1025	10543108	5270		INVENTORY	52	OSupp	69,324	69,000	69,000	76,000	70,380	70,380	70,380
1026	10543108	52701		NON-BUDGETARY YR END	52	OSupp	(103)	-	-	-	-	-	-
1027	10543128	5290		TOOLS AND SUPPLIES	52	OSupp	7,798	10,164	10,164	7,698	14,367	14,367	14,367
1028	10543130	5290	1050	TOOLS AND SUPPLIES	52	OSupp	204,604	288,348	333,451	290,000	344,348	316,348	316,348
1029	10543130	5290	1053	TOOLS AND SUPPLIES	52	OSupp	2,667	7,134	7,134	6,296	7,277	7,277	7,277
1030	10543130	5290	1054	TOOLS AND SUPPLIES	52	OSupp	1,974	2,461	2,461	2,346	2,510	2,510	2,510
1031	10543130	5290	1055	TOOLS AND SUPPLIES	52	OSupp	1,207	2,461	5,121	4,000	5,275	5,275	5,275
1032	10543130	5290	1056	TOOLS AND SUPPLIES	52	OSupp	7,393	14,408	33,922	26,913	19,852	19,852	19,852
1033	10543130	5290	1057	TOOLS AND SUPPLIES	52	OSupp	6,142	14,162	14,162	6,500	10,162	10,162	10,162
1034	10543130	5290	1058	TOOLS AND SUPPLIES	52	OSupp	-	-	-	5,000	-	-	-
1035	10543130	5290	1060	TOOLS AND SUPPLIES	52	OSupp	649	3,110	3,110	1,591	1,623	1,623	1,623
1036	10543130	5290	1063	TOOLS AND SUPPLIES	52	OSupp	4,247	-	-	19,740	26,226	26,226	26,226
1037	10543130	5290	1065	TOOLS AND SUPPLIES	52	OSupp	-	-	-	-	15,000	15,000	15,000
1038	10543135	5290	1080	TOOLS AND SUPPLIES	52	OSupp	-	-	-	-	200	200	200
1039	10543135	5290		TOOLS AND SUPPLIES	52	OSupp	30,740	41,400	42,900	42,900	46,463	46,463	46,463
1040	10543138	5290		TOOLS AND SUPPLIES	52	OSupp	22,252	31,639	31,639	31,639	42,272	32,272	32,272
1041	10543130	5299	1050	MISCELLANEOUS	52	OSupp	2,800	-	-	-	-	-	-
1042	10543130	5311	1050	TRAVEL	52	1Trav	1,274	1,370	1,370	606	1,411	1,411	1,411
1043	10543130	5311	1057	TRAVEL	52	1Trav	-	-	-	100	-	-	-
1044	10543135	5311	1080	TRAVEL	52	1Trav	-	-	-	100	400	400	400
1045	10543135	5311		TRAVEL	52	1Trav	48	319	319	961	990	990	990
1046	10543130	5312	1050	TRAVEL SUBSISTENCE	52	1Trav	21,867	26,999	26,999	22,000	33,559	33,559	33,559
1047	10543130	5312	1053	TRAVEL SUBSISTENCE	52	1Trav	291	464	464	200	478	478	478
1048	10543130	5312	1054	TRAVEL SUBSISTENCE	52	1Trav	-	150	150	-	155	155	155
1049	10543130	5312	1055	TRAVEL SUBSISTENCE	52	1Trav	-	150	280	-	288	288	288
1050	10543130	5312	1056	TRAVEL SUBSISTENCE	52	1Trav	38	928	1,175	-	1,210	1,210	1,210
1051	10543130	5312	1057	TRAVEL SUBSISTENCE	52	1Trav	1,633	2,460	2,460	5,155	14,818	14,818	14,818
1052	10543130	5312	1060	TRAVEL SUBSISTENCE	52	1Trav	-	60	60	-	62	62	62
1053	10543130	5312	1063	TRAVEL SUBSISTENCE	52	1Trav	1,544	-	-	1,660	1,710	1,710	1,710
1054	10543135	5312	1080	TRAVEL SUBSISTENCE	52	1Trav	-	-	-	-	750	750	750
1055	10543135	5312		TRAVEL SUBSISTENCE	52	1Trav	3,618	6,180	6,180	4,372	15,304	15,304	15,304
1056	10543138	5312		TRAVEL SUBSISTENCE	52	1Trav	2,165	4,824	4,824	2,873	5,119	4,969	4,969
1057	10543130	5395	1050	EDUCATION EXPENSES	52	1Trav	22,113	40,150	40,150	32,000	43,154	43,154	43,154
1058	10543130	5395	1053	EDUCATION EXPENSES	52	1Trav	-	-	-	274	100	100	100
1059	10543130	5395	1055	EDUCATION EXPENSES	52	1Trav	-	-	310	-	319	319	319
1060	10543130	5395	1056	EDUCATION EXPENSES	52	1Trav	-	-	589	-	607	607	607
1061	10543130	5395	1057	EDUCATION EXPENSES	52	1Trav	1,550	1,242	1,242	1,242	1,279	1,279	1,279
1062	10543135	5395	1080	EDUCATION EXPENSES	52	1Trav	-	-	-	-	1,000	1,000	1,000
1063	10543135	5395		EDUCATION EXPENSES	52	1Trav	780	1,100	1,100	2,986	3,526	3,526	3,526
1064	10543138	5395		EDUCATION EXPENSES	52	1Trav	1,410	3,545	3,545	2,925	4,651	3,651	3,651
1065	10543128	5321		TELEPHONE AND	52	2Util	369	1,200	1,200	1,049	1,680	1,680	1,680
1066	10543130	5321	1050	TELEPHONE AND	52	2Util	91,614	95,000	90,249	61,556	70,000	70,000	70,000
1067	10543130	5321	1052	TELEPHONE AND	52	2Util	700	-	-	-	-	-	-
1068	10543130	5321	1053	TELEPHONE AND	52	2Util	1,518	1,629	1,629	650	1,080	1,080	1,080
1069	10543130	5321	1054	TELEPHONE AND	52	2Util	215	600	600	248	325	325	325
1070	10543130	5321	1055	TELEPHONE AND	52	2Util	387	500	920	413	660	660	660
1071	10543130	5321	1056	TELEPHONE AND	52	2Util	4,617	4,800	5,598	3,178	5,598	5,598	5,598
1072	10543130	5321	1057	TELEPHONE AND	52	2Util	1,549	6,400	6,400	3,032	3,240	3,240	3,240
1073	10543130	5321	1060	TELEPHONE AND	52	2Util	747	540	540	320	320	320	320
1074	10543135	5321		TELEPHONE AND	52	2Util	3,985	4,700	4,700	8,660	18,200	18,200	18,200
1075	10543138	5321		TELEPHONE AND	52	2Util	9,287	11,618	11,618	6,708	11,618	11,618	11,618

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
1076	10543108	5325		POSTAGE	52	2Util	4,924	5,787	5,787	5,787	6,047	6,047	6,047
1077	10543128	5325		POSTAGE	52	2Util	-	100	100	100	105	105	105
1078	10543130	5325	1050	POSTAGE	52	2Util	7,074	7,365	7,365	7,600	7,696	7,696	7,696
1079	10543135	5325	1080	POSTAGE	52	2Util	-	-	-	-	600	600	600
1080	10543135	5325		POSTAGE	52	2Util	103	206	206	206	215	215	215
1081	10543138	5325		POSTAGE	52	2Util	59	1,056	1,056	1,056	1,104	1,104	1,104
1082	10543128	5330		UTILITIES	52	2Util	229,201	218,000	218,000	212,000	218,000	218,000	218,000
1083	10543138	5330		UTILITIES	52	2Util	13,305	8,000	8,000	4,453	-	-	-
1084	10543128	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	174,480	105,132	108,332	105,132	103,761	103,761	103,761
1085	10543138	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	2,073	2,073	-	2,114	2,114	2,114
1086	10543128	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	12,748	3,588	3,588	11,100	5,266	5,266	5,266
1087	10543130	5352	1050	MAINT & REPAIRS-EQUIPMENT	52	3Main	36,455	36,000	36,000	39,000	39,000	39,000	39,000
1088	10543130	5352	1053	MAINT & REPAIRS-EQUIPMENT	52	3Main	430	-	-	375	-	-	-
1089	10543130	5352	1054	MAINT & REPAIRS-EQUIPMENT	52	3Main	100	-	-	620	-	-	-
1090	10543130	5352	1055	MAINT & REPAIRS-EQUIPMENT	52	3Main	561	-	-	428	400	400	400
1091	10543130	5352	1056	MAINT & REPAIRS-EQUIPMENT	52	3Main	314	-	-	500	300	300	300
1092	10543130	5352	1057	MAINT & REPAIRS-EQUIPMENT	52	3Main	517	570	570	400	581	581	581
1093	10543130	5352	1060	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	90	90	140	143	143	143
1094	10543135	5352	1080	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	-	-	-	200	200	200
1095	10543135	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	3,041	10,000	10,000	8,684	10,200	10,200	10,200
1096	10543138	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	2,469	2,200	2,200	1,500	2,244	2,244	2,244
1097	10543128	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	2,289	2,280	2,280	1,586	2,064	2,064	2,064
1098	10543130	5353	1050	MAINT & REPAIRS-FUEL GAS	52	3Main	240,671	246,445	246,445	245,188	330,956	330,956	330,956
1099	10543130	5353	1053	MAINT & REPAIRS-FUEL GAS	52	3Main	8,809	8,105	8,105	7,567	9,030	9,030	9,030
1100	10543130	5353	1054	MAINT & REPAIRS-FUEL GAS	52	3Main	3,645	3,157	3,157	3,346	3,870	3,870	3,870
1101	10543130	5353	1055	MAINT & REPAIRS-FUEL GAS	52	3Main	2,752	3,035	5,985	2,976	3,354	3,354	3,354
1102	10543130	5353	1056	MAINT & REPAIRS-FUEL GAS	52	3Main	18,637	15,960	21,565	18,298	20,640	20,640	20,640
1103	10543130	5353	1057	MAINT & REPAIRS-FUEL GAS	52	3Main	8,948	8,244	8,244	12,394	13,716	13,716	13,716
1104	10543130	5353	1060	MAINT & REPAIRS-FUEL GAS	52	3Main	230	2,370	2,370	1,415	1,935	1,935	1,935
1105	10543130	5353	1063	MAINT & REPAIRS-FUEL GAS	52	3Main	328	-	-	141	164	164	164
1106	10543135	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	19,308	20,512	20,512	16,601	19,178	19,178	19,178
1107	10543138	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	28,570	27,733	27,733	28,499	49,436	36,236	36,236
1108	10543130	5354	1050	MAINT AGREEMENTS-	52	3Main	-	6,960	6,960	16,748	17,137	17,137	17,137
1109	10543135	5354		MAINT AGREEMENTS-	52	3Main	-	-	-	4,748	2,546	2,546	2,546
1110	10543138	5354		MAINT AGREEMENTS-	52	3Main	-	-	-	-	600	-	-
1111	10543128	5356		MAINT & REPAIRS-LAND &	52	3Main	15,233	16,240	16,240	18,250	16,925	16,925	16,925
1112	10543138	5356		MAINT & REPAIRS-LAND &	52	3Main	-	2,100	2,100	2,100	7,800	-	-
1113	10543128	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	37,381	37,381	37,822	37,822	37,822
1114	10543138	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	65,462	125,187	125,187	114,869	114,869	114,869
1115	10543128	5358		MAINT & REPAIRS-VEH	52	3Main	1,506	1,900	1,900	820	945	945	945
1116	10543130	5358	1050	MAINT & REPAIRS-VEH	52	3Main	115,264	145,750	145,750	106,769	123,070	123,070	123,070
1117	10543130	5358	1053	MAINT & REPAIRS-VEH	52	3Main	4,417	6,200	6,200	4,100	4,726	4,726	4,726
1118	10543130	5358	1054	MAINT & REPAIRS-VEH	52	3Main	958	1,000	1,000	1,249	1,440	1,440	1,440
1119	10543130	5358	1055	MAINT & REPAIRS-VEH	52	3Main	2,142	1,400	2,760	2,481	2,859	2,859	2,859
1120	10543130	5358	1056	MAINT & REPAIRS-VEH	52	3Main	6,065	7,200	9,784	7,731	8,911	8,911	8,911
1121	10543130	5358	1057	MAINT & REPAIRS-VEH	52	3Main	8,134	6,800	6,800	8,922	10,285	10,285	10,285
1122	10543135	5358		MAINT & REPAIRS-VEH	52	3Main	9,924	6,600	6,600	7,037	8,111	8,111	8,111
1123	10543138	5358		M&R-VEHICLE-ROUTINE	52	3Main	5,433	9,550	9,550	8,515	9,816	9,816	9,816
1124	10543130	5359	1050	MAINT & REPAIRS-VEH INT-	52	3Main	2,708	-	-	6,381	-	-	-
1125	10543130	5359	1053	M&R-VEHICLE-PREVENTABLE	52	3Main	764	-	-	-	-	-	-
1126	10543138	5359		M&R-VEHICLE-PREVENTABLE	52	3Main	705	-	-	8,593	-	-	-
1127	10543130	5360	1050	M&R-VEHICLE-	52	3Main	32,371	-	5,155	19,091	-	-	-
1128	10543130	5360	1053	M&R-VEHICLE-	52	3Main	3,567	-	-	-	-	-	-
1129	10543130	5360	1057	M&R-VEHICLE-	52	3Main	946	-	-	644	-	-	-
1130	10543135	5360		M&R-VEHICLE-	52	3Main	1,872	-	-	-	-	-	-
1131	10543130	5381	1050	PROFESSIONAL SERVICES	52	4Prof	55,075	15,000	37,006	41,500	16,473	16,473	16,473
1132	10543130	5381	1053	PROFESSIONAL SERVICES	52	4Prof	56	-	-	57	57	57	57
1133	10543130	5381	1055	PROFESSIONAL SERVICES	52	4Prof	-	-	30	-	30	30	30
1134	10543130	5381	1056	PROFESSIONAL SERVICES	52	4Prof	-	-	57	-	-	-	-
1135	10543130	5381	1057	PROFESSIONAL SERVICES	52	4Prof	56	60	60	57	61	61	61
1136	10543130	5381	1060	PROFESSIONAL SERVICES	52	4Prof	56	50	50	57	58	58	58
1137	10543135	5381	1080	PROFESSIONAL SERVICES	52	4Prof	-	-	-	-	14,000	14,000	14,000
1138	10543135	5381	1081	PROFESSIONAL SERVICES	52	4Prof	60,000	60,000	60,000	60,000	60,000	60,000	60,000
1139	10543135	5381		PROFESSIONAL SERVICES	52	4Prof	5,833	7,175	7,175	2,500	32,319	7,319	7,319
1140	10543138	5381		PROFESSIONAL SERVICES	52	4Prof	1,281	21,000	21,000	6,093	21,420	21,420	21,420
1141	10543130	53811	1050	PROFESSIONAL SRV-SPECIFIC	52	4Prof	-	20,000	20,000	15,000	20,400	20,400	20,400
1142	10543130	5382	1050	LEGAL SERVICES	52	4Prof	-	510	510	-	510	510	510
1143	10543130	5383	1050	MEDICAL SERVICES	52	4Prof	3,409	4,870	4,870	3,600	4,967	4,967	4,967
1144	10543130	5383	1055	MEDICAL SERVICES	52	4Prof	-	-	80	80	80	80	80
1145	10543130	5383	1056	MEDICAL SERVICES	52	4Prof	-	-	152	-	152	152	152
1146	10543130	5383	1057	MEDICAL SERVICES	52	4Prof	-	-	-	136	-	-	-
1147	10543135	5383	1080	MEDICAL SERVICES	52	4Prof	-	-	4,900	666,260	500,000	400,000	400,000
1148	10543135	5383		MEDICAL SERVICES	52	4Prof	2,880	-	-	1,042	1,042	1,042	1,042
1149	10543138	5383		MEDICAL SERVICES	52	4Prof	34,741	40,000	40,000	40,884	41,702	41,702	41,702
1150	10543128	5389		OTHER PROF SRVS	52	4Prof	6,875	8,600	8,600	-	8,772	8,772	8,772
1151	10543135	5389	1080	OTHER PROF SRVS	52	4Prof	-	-	670,000	312,000	132,480	132,480	132,480
1152	10543135	5389		OTHER PROF SRVS	52	4Prof	569,833	550,000	-	-	-	-	-

Union County, NC - FY2008 Budget Worksheet

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Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
1153	10543130	5370	1050	ADVERTISING/EMPL.RECONGNITI	52	50Srv	293	1,076	1,076	1,076	1,098	1,098	1,098
1154	10543135	5370	1080	ADVERTISING/EMPL.RECONGNITI	52	50Srv	-	-	-	-	300	300	300
1155	10543135	5370		ADVERTISING/EMPL.RECONGNITI	52	50Srv	22	200	200	117	204	204	204
1156	10543138	5370		ADVERTISING/EMPL.RECONGNITI	52	50Srv	-	4,000	4,000	2,000	4,080	4,080	4,080
1157	10543135	5392	1080	LAUNDRY AND DRY CLEANING	52	50Srv	-	-	-	-	25	25	25
1158	10543138	5392		LAUNDRY AND DRY CLEANING	52	50Srv	30	-	-	-	-	-	-
1159	10543138	5393		TEMPORARY HELP SERVICES	52	50Srv	4,860	-	-	-	-	-	-
1160	10543130	5491	1050	DUES AND MEMBERSHIPS	52	50Srv	4,129	4,859	4,859	3,925	4,956	4,956	4,956
1161	10543130	5491	1057	DUES AND MEMBERSHIPS	52	50Srv	15	-	-	-	-	-	-
1162	10543130	5491	1063	DUES AND MEMBERSHIPS	52	50Srv	150	-	-	150	153	153	153
1163	10543135	5491	1080	DUES AND MEMBERSHIPS	52	50Srv	-	-	-	-	200	200	200
1164	10543135	5491		DUES AND MEMBERSHIPS	52	50Srv	697	1,025	1,025	1,025	1,045	1,045	1,045
1165	10543138	5491		DUES AND MEMBERSHIPS	52	50Srv	35	1,265	1,265	800	1,265	1,265	1,265
1166	10543138	5492		UNCOLLECTIBLE ACCOUNTS	52	50Srv	155	-	-	-	-	-	-
1167	10543130	5410	1050	RENTAL OF REAL PROPERTY	52	8Rent	525	-	-	-	-	-	-
1168	10543128	5430		RENTAL OF EQUIPMENT	52	8Rent	-	400	400	82	-	-	-
1169	10543130	5430	1050	RENTAL OF EQUIPMENT	52	8Rent	29,482	36,453	36,453	30,000	36,453	36,453	36,453
1170	10543130	5430	1053	RENTAL OF EQUIPMENT	52	8Rent	450	463	463	600	600	600	600
1171	10543130	5430	1054	RENTAL OF EQUIPMENT	52	8Rent	265	308	308	300	308	308	308
1172	10543130	5430	1055	RENTAL OF EQUIPMENT	52	8Rent	234	236	236	210	236	236	236
1173	10543130	5430	1056	RENTAL OF EQUIPMENT	52	8Rent	1,238	1,400	1,400	1,400	1,400	1,400	1,400
1174	10543130	5430	1057	RENTAL OF EQUIPMENT	52	8Rent	1,372	1,568	1,568	472	1,568	1,568	1,568
1175	10543135	5430		RENTAL OF EQUIPMENT	52	8Rent	7,730	7,560	7,560	7,198	7,560	7,560	7,560
1176	10543138	5430		RENTAL OF EQUIPMENT	52	8Rent	656	2,500	2,500	2,201	2,500	2,500	2,500
1177	10543128	5450		INSURANCE AND BONDING	52	9Insr	2,978	3,141	3,141	17,464	17,464	17,464	17,464
1178	10543130	5450	1050	INSURANCE AND BONDING	52	9Insr	139,855	143,180	143,180	159,930	159,930	159,930	159,930
1179	10543130	5450	1053	INSURANCE AND BONDING	52	9Insr	3,980	3,977	3,977	3,701	3,701	3,701	3,701
1180	10543130	5450	1054	INSURANCE AND BONDING	52	9Insr	1,097	932	932	1,241	1,241	1,241	1,241
1181	10543130	5450	1055	INSURANCE AND BONDING	52	9Insr	1,327	1,326	1,326	1,795	1,795	1,795	1,795
1182	10543130	5450	1056	INSURANCE AND BONDING	52	9Insr	7,311	7,141	8,813	8,531	8,531	8,531	8,531
1183	10543130	5450	1057	INSURANCE AND BONDING	52	9Insr	10,129	9,793	9,793	11,679	11,679	11,679	11,679
1184	10543130	5450	1060	INSURANCE AND BONDING	52	9Insr	957	792	792	685	685	685	685
1185	10543135	5450	1080	INSURANCE AND BONDING	52	9Insr	-	-	-	-	53,676	53,676	53,676
1186	10543135	5450		INSURANCE AND BONDING	52	9Insr	99,229	99,166	99,166	38,463	38,463	38,463	38,463
1187	10543138	5450		INSURANCE AND BONDING	52	9Insr	8,591	12,677	12,677	17,500	17,500	17,500	17,500
1188	10543128	5451		INSURANCE DEDUCTIBLE	52	9Insr	-	-	10,000	54,825	10,000	10,000	10,000
1189	10543130	5451	1050	INSURANCE DEDUCTIBLE	52	9Insr	3,972	-	13,836	33,863	-	-	-
1190	10543130	5451	1055	INSURANCE DEDUCTIBLE	52	9Insr	4,958	-	-	-	-	-	-
1191	10543135	5451		INSURANCE DEDUCTIBLE	52	9Insr	1,912	-	-	22	-	-	-
1192					52		3,467,340	3,700,111	4,106,282	4,220,843	4,334,143	4,146,393	4,146,393
1193	10543128	5510		OFFICE FURNITURE AND	55	1FF&E	-	77,238	77,238	73,537	-	-	-
1194	10543130	5540	1050	VEHICLES	55	2Veh	444,014	545,125	959,918	862,723	586,500	586,500	586,500
1195	10543130	5540	1053	VEHICLES	55	2Veh	17,824	18,375	18,375	16,145	17,250	17,250	17,250
1196	10543130	5540	1054	VEHICLES	55	2Veh	6,075	6,125	6,125	5,381	5,750	5,750	5,750
1197	10543130	5540	1055	VEHICLES	55	2Veh	6,075	6,125	11,185	10,763	11,500	11,500	11,500
1198	10543130	5540	1056	VEHICLES	55	2Veh	35,648	36,750	46,364	43,054	46,000	46,000	46,000
1199	10543135	5540		VEHICLES	55	2Veh	48,363	42,607	44,807	44,803	23,500	23,500	23,500
1200	10543138	5540		VEHICLES	55	2Veh	-	-	-	-	21,000	-	-
1201	10543128	5550		OTHER EQUIPMENT	55	50IEq	-	-	-	-	5,700	5,700	5,700
1202	10543130	5550	1050	OTHER EQUIPMENT	55	50IEq	196,885	243,125	243,125	226,714	227,450	215,450	215,450
1203	10543130	5550	1053	OTHER EQUIPMENT	55	50IEq	11,037	10,875	10,875	10,875	10,875	10,875	10,875
1204	10543130	5550	1054	OTHER EQUIPMENT	55	50IEq	1,914	3,625	3,625	3,625	3,625	3,625	3,625
1205	10543130	5550	1055	OTHER EQUIPMENT	55	50IEq	1,914	3,625	6,755	6,755	7,250	7,250	7,250
1206	10543130	5550	1056	OTHER EQUIPMENT	55	50IEq	22,074	21,750	27,697	27,697	29,000	29,000	29,000
1207	10543130	5550	1064	OTHER EQUIPMENT	55	50IEq	-	-	-	-	13,160	-	-
1208	10543135	5550		OTHER EQUIPMENT	55	50IEq	44,671	16,000	16,000	15,907	8,000	8,000	8,000
1209	10543138	5550		OTHER EQUIPMENT	55	50IEq	-	-	-	-	14,500	-	-
1210	10543128	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	-	-	-	50,000	-	-
1211					55		836,492	1,031,345	1,472,089	1,361,139	1,067,900	970,400	970,400
1212	10543135	5630		PAYMENTS TO OTHER GOV	56	1Gov	24,894	55,000	55,000	29,129	55,000	55,000	55,000
1213					56		24,894	55,000	55,000	29,129	55,000	55,000	55,000
1214	10543128	5710		GO BOND PRINCIPAL	57	1Prin	40,772	40,773	40,773	40,773	40,772	40,772	40,772
1215	10543128	5730		INST FIN PRINCIPAL	57	1Prin	502,716	512,716	512,716	512,716	526,982	526,982	526,982
1216	10543128	5711		GO BOND INTEREST	57	2Int	68,031	66,753	66,753	66,753	56,631	56,631	56,631
1217	10543128	57111		GO BOND INTEREST CREDIT	57	2Int	-	-	-	(1,186)	-	-	-
1218	10543138	5731		INST FIN INTEREST	57	2Int	251	-	-	-	-	-	-
1219	10543128	5731		INST FIN INTEREST	57	2Int	113,908	103,707	103,707	103,707	91,896	91,896	91,896
1220	10543128	57311		INST FIN INTEREST CREDIT	57	2Int	(7,526)	(10,836)	(10,836)	(10,836)	-	-	-
1221	10543138	57311		INST FIN INTEREST CREDIT	57	2Int	(23)	-	-	(23)	-	-	-
1222	10543128	5712		GO BOND SERVICE CHARGES	57	3Othr	2,587	4,500	4,500	2,700	2,700	2,700	2,700
1223	10543128	5732		INST FIN SERVICE CHARGES	57	3Othr	-	2,800	2,800	2,400	2,400	2,400	2,400
1224	10543128	5762		GO CP BAN SERVICE CHARGES	57	3Othr	65	-	-	45	-	-	-
1225					57		720,780	720,413	720,413	717,049	721,381	721,381	721,381
1226	10543130	5800	1060	INTERDEPARTMENTAL CHARGES	58	8IDC	(56,646)	(61,264)	(61,264)	(60,011)	(61,483)	(61,483)	(61,483)
1227					58		(56,646)	(61,264)	(61,264)	(60,011)	(61,483)	(61,483)	(61,483)
1228	10543130	5920	1050	CONTINGENCY	59	8Cont	-	-	3,726	-	55,963	55,963	55,963
1229					59		-	-	3,726	-	55,963	55,963	55,963

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1230		5					15,493,287	16,673,208	18,214,046	18,185,208	18,948,773	18,619,469	18,619,469
1231	431						13,734,700	14,950,783	16,332,704	16,198,733	16,905,778	16,576,474	16,576,474
1232													
1233	10443200	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	(151,241)	(109,988)	(109,988)	(109,988)	(64,307)	(64,307)	(64,307)
1234					42		(151,241)	(109,988)	(109,988)	(109,988)	(64,307)	(64,307)	(64,307)
1235	10443200	4570		DEPT SRV CHRGS-PAY PHONE	45	451	(19)	(50)	(50)	(15)	-	-	-
1236					45		(19)	(50)	(50)	(15)	-	-	-
1237		4					(151,260)	(110,038)	(110,038)	(110,038)	(64,307)	(64,307)	(64,307)
1238	10543200	5121		SALARIES & WAGES	51	1Sal	743,586	1,159,398	1,193,907	965,500	1,164,203	1,164,203	1,164,203
1239	10543200	5122		SALARIES & WAGES-OVERTIME	51	1Sal	94,804	12,580	15,315	82,890	75,000	12,580	12,580
1240	10543200	5126		SALARIES & WAGES-TEMP AND	51	1Sal	79,895	39,530	40,714	39,900	39,900	39,900	39,900
1241	10543200	5132		SEPARATION ALLOWANCE	51	2Ben	18,665	27,424	28,235	24,719	28,997	28,997	28,997
1242	10543200	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	41,909	58,599	60,332	52,814	61,961	61,961	61,961
1243	10543200	5181		FICA CONTRIBUTIONS	51	2Ben	68,834	92,680	95,422	81,167	97,852	85,442	85,442
1244	10543200	5182		RET CONTRIB - OTHER	51	2Ben	40,987	57,310	59,005	51,646	60,597	60,597	60,597
1245	10543200	5185		UNEMPLOYMENT CLAIMS	51	2Ben	824	-	4,611	4,649	-	-	-
1246	10543200	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	1,306	-	1,606	1,619	-	-	-
1247	10543200	5183		HEALTH INSURANCE	51	3Ben	130,455	215,784	191,815	191,815	237,540	237,540	237,540
1248	10543200	5184		HEALTH INSURANCE - RETIREES	51	3Ben	16,809	19,076	15,638	15,638	16,200	16,200	16,200
1249	10543200	51841		HEALTH INSURANCE - RETIREES	51	3Ben	5,776	6,200	6,364	5,781	5,692	5,692	5,692
1250	10543200	5187		DENTAL INSURANCE	51	3Ben	9,418	14,208	9,110	9,110	15,762	15,762	15,762
1251	10543200	5188		DENTAL INS - RETIREES UNDER	51	3Ben	1,201	1,311	824	824	854	854	854
1252					51		1,254,470	1,704,100	1,722,898	1,528,072	1,804,558	1,729,728	1,729,728
1253	10543200	5211		CLEANING & JANITORIAL	52	OSupp	169	400	400	175	400	400	400
1254	10543200	5212		WEARING APPARREL	52	OSupp	-	2,100	2,100	2,100	4,200	4,200	4,200
1255	10543200	5220		FOOD AND PROVISIONS	52	OSupp	1,835	2,200	2,200	2,200	2,400	2,400	2,400
1256	10543200	5233		PERIODICALS BOOKS & OTHER	52	OSupp	834	800	800	260	1,540	1,540	1,540
1257	10543200	5239		MEDICAL SUPPLIES AND	52	OSupp	217	500	500	500	500	500	500
1258	10543200	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	5,462	6,700	6,700	6,400	7,000	7,000	7,000
1259	10543200	5290		TOOLS AND SUPPLIES	52	OSupp	5,163	2,000	2,000	500	1,500	1,500	1,500
1260	10543200	5311		TRAVEL	52	1Trav	952	1,025	1,025	950	1,500	1,500	1,500
1261	10543200	5312		TRAVEL SUBSISTENCE	52	1Trav	930	1,025	1,025	700	1,500	1,500	1,500
1262	10543200	5395		EDUCATION EXPENSES	52	1Trav	3,698	2,360	54,980	61,656	5,000	5,000	5,000
1263	10543200	5321		TELEPHONE AND	52	2Util	25,758	27,600	27,600	22,000	23,000	23,000	23,000
1264	10543200	5325		POSTAGE	52	2Util	55	72	72	72	100	100	100
1265	10543200	5330		UTILITIES	52	2Util	3,177	4,500	4,500	3,240	4,500	4,500	4,500
1266	10543200	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	94,193	95,070	95,070	127,834	110,400	110,400	110,400
1267	10543200	5354		MAINT AGREEMNTS-	52	3Main	12,198	12,564	12,564	12,564	-	-	-
1268	10543200	5357		IDC-PROP MGMT OPER CHARGES	52	3Main	-	-	28,485	28,485	23,459	23,459	23,459
1269	10543200	5381		PROFESSIONAL SERVICES	52	4Prof	18,517	2,214	2,214	1,325	1,325	1,325	1,325
1270	10543200	5382		LEGAL SERVICES	52	4Prof	4,189	-	-	-	-	-	-
1271	10543200	5383		MEDICAL SERVICES	52	4Prof	65	300	300	100	100	100	100
1272	10543200	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	494	750	750	1,481	1,650	1,650	1,650
1273	10543200	5491		DUES AND MEMBERSHIPS	52	5OSrv	62	178	178	270	365	365	365
1274	10543200	5410		RENTAL OF REAL PROPERTY	52	8Rent	27,342	29,275	29,275	28,709	30,631	30,631	30,631
1275	10543200	5450		INSURANCE AND BONDING	52	9Insr	6,159	6,155	6,155	7,510	7,510	7,510	7,510
1276					52		211,470	197,788	278,893	309,031	228,580	228,580	228,580
1277		5					1,465,940	1,901,888	2,001,791	1,837,103	2,033,138	1,958,308	1,958,308
1278	432						1,314,681	1,791,850	1,891,753	1,727,100	1,968,831	1,894,001	1,894,001
1279													
1280	10443300	4325	1103	FED GRANT-US HOMELAND	43		(27,758)	-	-	-	-	-	-
1281	10443300	4327	1101	FED GRANT-FEMA	43		(33,303)	(10,500)	(10,500)	(18,593)	(10,500)	(10,500)	(10,500)
1282	10443300	4329	1101	FED GRANT-PRE DISASTER	43		(15,001)	-	-	-	-	-	-
1283					43		(76,063)	(10,500)	(10,500)	(18,593)	(10,500)	(10,500)	(10,500)
1284	10443300	4840	1101	MISC REVENUE-	48	481	(4,736)	-	-	-	-	-	-
1285					48		(4,736)	-	-	-	-	-	-
1286		4					(80,799)	(10,500)	(10,500)	(18,593)	(10,500)	(10,500)	(10,500)
1287	10543300	5031	1102	TRNS TO LAW ENF SPECIAL REV	50	IFT	15,575	-	-	-	-	-	-
1288	10543300	5031	1106	TRNS TO LAW ENF SPECIAL REV	50	IFT	11,231	-	-	-	-	-	-
1289					50		26,806	-	-	-	-	-	-
1290	10543300	5121	1101	SALARIES & WAGES	51	1Sal	132,515	148,628	195,459	197,209	206,563	206,563	206,563
1291	10543300	5132	1101	SEPARATION ALLOWANCE	51	2Ben	2,927	3,478	4,574	4,615	4,834	4,834	4,834
1292	10543300	5134	1101	401-K SUPP RET PLAN -OTHER	51	2Ben	6,626	7,431	9,772	9,860	10,328	10,328	10,328
1293	10543300	5181	1101	FICA CONTRIBUTIONS	51	2Ben	9,788	11,370	14,953	15,806	15,802	15,802	15,802
1294	10543300	5182	1101	RET CONTRIB - OTHER	51	2Ben	6,480	7,268	9,558	9,644	10,101	10,101	10,101
1295	10543300	5185	1101	UNEMPLOYMENT CLAIMS	51	2Ben	3,084	-	13,962	11,180	-	-	-
1296	10543300	5190	1101	LIFE INSURANCE - EMPLOYEES	51	2Ben	234	-	184	147	-	-	-
1297	10543300	5183	1101	HEALTH INSURANCE	51	3Ben	14,612	17,496	24,777	24,777	25,680	25,680	25,680
1298	10543300	5184	1101	HEALTH INSURANCE - RETIREES	51	3Ben	7,165	7,830	7,762	7,762	8,064	8,064	8,064
1299	10543300	5187	1101	DENTAL INSURANCE	51	3Ben	967	1,152	1,631	1,631	1,704	1,704	1,704
1300	10543300	5188	1101	DENTAL INS - RETIREES UNDER	51	3Ben	369	404	275	275	285	285	285
1301					51		184,767	205,057	282,907	282,906	283,361	283,361	283,361
1302	10543300	5212	1101	WEARING APPARREL	52	OSupp	197	1,500	1,500	750	1,500	1,500	1,500
1303	10543300	5220	1106	FOOD AND PROVISIONS	52	OSupp	301	-	1,699	1,699	-	-	-
1304	10543300	5220	1103	FOOD AND PROVISIONS	52	OSupp	1,863	-	-	-	-	-	-
1305	10543300	5220	1102	FOOD AND PROVISIONS	52	OSupp	201	-	-	-	-	-	-
1306	10543300	5220	1101	FOOD AND PROVISIONS	52	OSupp	744	2,000	2,000	1,400	2,000	2,000	2,000

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
1307	10543300	5233	1106	PERIODICALS BOOKS & OTHER	52	OSupp	-	-	1,828	1,828	-	-	-
1308	10543300	5233	1101	PERIODICALS BOOKS & OTHER	52	OSupp	88	100	100	100	100	100	100
1309	10543300	5260	1101	PRINTING AND OFFICE SUPPLIES	52	OSupp	4,246	4,140	4,140	3,250	4,223	4,223	4,223
1310	10543300	5290	1106	TOOLS AND SUPPLIES	52	OSupp	3,849	-	14,651	14,651	-	-	-
1311	10543300	5290	1103	TOOLS AND SUPPLIES	52	OSupp	5,340	-	-	-	-	-	-
1312	10543300	5290	1101	TOOLS AND SUPPLIES	52	OSupp	37	2,000	2,475	3,700	2,040	2,040	2,040
1313	10543300	5290	1102	TOOLS AND SUPPLIES	52	OSupp	45	-	-	-	-	-	-
1314	10543300	5311	1101	TRAVEL	52	1Trav	-	500	500	100	500	500	500
1315	10543300	5312	1101	TRAVEL SUBSISTENCE	52	1Trav	374	3,800	3,800	2,500	3,800	3,800	3,800
1316	10543300	5395	1103	EDUCATION EXPENSES	52	1Trav	20,400	-	-	-	-	-	-
1317	10543300	5395	1101	EDUCATION EXPENSES	52	1Trav	325	1,650	1,650	1,650	1,700	1,700	1,700
1318	10543300	5321	1101	TELEPHONE AND	52	2Util	842	840	840	744	840	840	840
1319	10543300	5325	1101	POSTAGE	52	2Util	126	415	415	200	434	434	434
1320	10543300	5352	1101	MAINT & REPAIRS-EQUIPMENT	52	3Main	560	1,128	1,128	650	1,128	1,128	1,128
1321	10543300	5353	1101	MAINT & REPAIRS-FUEL GAS	52	3Main	4,850	4,324	4,324	4,318	4,802	4,802	4,802
1322	10543300	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	3,197	3,197	2,632	2,632	2,632
1323	10543300	5358	1101	MAINT & REPAIRS-VEH	52	3Main	1,056	3,100	3,100	759	875	875	875
1324	10543300	5359	1101	M&R-VEHICLE-PREVENTABLE	52	3Main	902	-	-	-	-	-	-
1325	10543300	5381	1101	PROFESSIONAL SERVICES	52	4Prof	356	2,500	2,500	2,500	2,500	2,500	2,500
1326	10543300	5383	1101	MEDICAL SERVICES	52	4Prof	20	60	60	75	100	100	100
1327	10543300	5370	1101	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	402	1,100	1,100	-	100	100	100
1328	10543300	5491	1101	DUES AND MEMBERSHIPS	52	5OSrv	150	200	200	395	403	403	403
1329	10543300	5396	1101	DONATIONS-HURRICANE RELIEF	52	6Tran	4,736	-	-	-	-	-	-
1330	10543300	5410	1101	RENTAL OF REAL PROPERTY	52	8Rent	200	-	-	-	-	-	-
1331	10543300	5430	1101	RENTAL OF EQUIPMENT	52	8Rent	1,988	2,600	2,600	600	600	600	600
1332	10543300	5450	1101	INSURANCE AND BONDING	52	9Insr	2,339	2,337	2,337	2,151	2,151	2,151	2,151
1333					52		56,537	34,294	56,144	47,217	32,428	32,428	32,428
1334	10543300	5540	1101	VEHICLES	55	2Veh	-	23,250	23,250	23,250	-	-	-
1335					55		-	23,250	23,250	23,250	-	-	-
1336		5					268,109	262,601	362,301	353,373	315,789	315,789	315,789
1337	433						187,311	252,101	351,801	334,780	305,289	305,289	305,289
1338													
1339	10443400	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)
1340					42		(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)
1341		4					(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)
1342	10543400	5121		SALARIES & WAGES	51	1Sal	229,237	229,019	233,955	194,950	194,974	194,974	194,974
1343	10543400	5122		SALARIES & WAGES-OVERTIME	51	1Sal	45	-	-	-	-	-	-
1344	10543400	5170		BOARD MEMBER	51	1Sal	-	1,440	1,479	720	1,440	1,440	1,440
1345	10543400	5132		SEPARATION ALLOWANCE	51	2Ben	5,093	5,359	5,474	4,562	4,562	4,562	4,562
1346	10543400	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	11,464	11,451	11,698	9,748	9,749	9,749	9,749
1347	10543400	5181		FICA CONTRIBUTIONS	51	2Ben	17,020	17,630	18,011	14,914	15,026	15,026	15,026
1348	10543400	5182		RET CONTRIB. - OTHER	51	2Ben	11,212	11,199	11,440	9,533	9,534	9,534	9,534
1349	10543400	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	397	-	339	343	-	-	-
1350	10543400	5183		HEALTH INSURANCE	51	3Ben	32,375	34,992	30,971	30,971	32,100	32,100	32,100
1351	10543400	5184		HEALTH INSURANCE - RETIREES	51	3Ben	7,165	7,830	7,762	7,762	8,064	8,064	8,064
1352	10543400	51841		HEALTH INSURANCE - RETIREES	51	3Ben	6,948	6,701	6,862	6,268	6,154	6,154	6,154
1353	10543400	5187		DENTAL INSURANCE	51	3Ben	2,187	2,304	2,039	2,039	2,130	2,130	2,130
1354	10543400	5188		DENTAL INS - RETIREES UNDER	51	3Ben	369	404	275	275	285	285	285
1355					51		323,513	328,329	330,305	282,085	284,018	284,018	284,018
1356	10543400	5211		CLEANING & JANITORIAL	52	OSupp	108	187	187	200	204	204	204
1357	10543400	5212		WEARING APPARREL	52	OSupp	2,900	2,500	2,500	2,500	2,500	2,500	2,500
1358	10543400	5220		FOOD AND PROVISIONS	52	OSupp	3,352	4,800	4,800	4,500	4,590	4,590	4,590
1359	10543400	5232		AUDIO VISUAL SUPPLIES	52	OSupp	462	518	518	500	510	510	510
1360	10543400	5233		PERIODICALS BOOKS & OTHER	52	OSupp	913	2,430	2,430	2,430	2,479	2,479	2,479
1361	10543400	5239		MEDICAL SUPPLIES AND	52	OSupp	389	515	515	425	434	434	434
1362	10543400	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	9,384	2,725	5,770	5,700	3,780	3,780	3,780
1363	10543400	5290		TOOLS AND SUPPLIES	52	OSupp	20,201	12,065	13,490	13,450	12,306	12,306	12,306
1364	10543400	5299		MISCELLANEOUS	52	OSupp	23,969	-	2,500	2,500	-	-	-
1365	10543400	5311		TRAVEL	52	1Trav	-	250	250	100	250	250	250
1366	10543400	5312		TRAVEL SUBSISTENCE	52	1Trav	2,667	6,050	6,050	3,700	6,232	6,232	6,232
1367	10543400	5395		EDUCATION EXPENSES	52	1Trav	1,183	1,450	1,450	1,450	1,450	1,450	1,450
1368	10543400	5321		TELEPHONE AND	52	2Util	3,405	4,000	4,000	3,925	4,000	4,000	4,000
1369	10543400	5325		POSTAGE	52	2Util	246	475	475	500	496	496	496
1370	10543400	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	7,039	6,500	6,500	6,500	7,630	7,630	7,630
1371	10543400	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	10,564	11,400	11,400	10,234	12,077	12,077	12,077
1372	10543400	5354		MAINT AGREEMENTS-	52	3Main	1,925	2,050	2,050	1,890	1,928	1,928	1,928
1373	10543400	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	20,816	25,950	25,950	27,571	27,571	27,571
1374	10543400	5358		MAINT & REPAIRS-VEH	52	3Main	3,037	4,400	4,400	2,796	3,223	3,223	3,223
1375	10543400	5381		PROFESSIONAL SERVICES	52	4Prof	56	35,057	35,057	57	57	57	57
1376	10543400	5383		MEDICAL SERVICES	52	4Prof	20	360	360	360	360	360	360
1377	10543400	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	-	-	40	41	41	41
1378	10543400	5491		DUES AND MEMBERSHIPS	52	5OSrv	286	635	635	635	635	635	635
1379	10543400	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	600	600	-	-	-	-
1380	10543400	5430		RENTAL OF EQUIPMENT	52	8Rent	333	315	315	315	315	315	315
1381	10543400	5450		INSURANCE AND BONDING	52	9Insr	11,504	11,662	11,662	5,162	5,162	5,162	5,162
1382					52		103,944	131,760	143,864	95,819	98,230	98,230	98,230
1383	10543400	5550		OTHER EQUIPMENT	55	50IEq	-	-	44,207	44,207	32,000	32,000	32,000

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2007			FY2008			
							FY2006 Actual	Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1384					55		-	-	44,207	44,207	32,000	32,000	32,000
1385	10543400	5630		PAYMENTS TO OTHER GOV	56	1Gov	75,000	-	-	-	-	-	-
1386	10543400	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	658,795	428,841	440,113	439,113	498,100	535,473	535,473
1387					56		733,795	428,841	440,113	439,113	498,100	535,473	535,473
1388		5					1,161,252	888,930	958,489	861,224	912,348	949,721	949,721
1389	434						1,150,452	878,130	947,689	850,424	901,548	938,921	938,921
1390													
1391	10443500	4500		DEPT PERMIT CHARGES-	45	450	(7,342,745)	(6,500,000)	(6,500,000)	(6,706,309)	(5,681,141)	(5,681,141)	(5,681,141)
1392	10443500	4501		DEPT PERMIT CHARGES	45	450	(385,159)	(275,000)	(275,000)	(347,883)	(350,000)	(350,000)	(350,000)
1393	10443500	4510		DEPT SERVICE CHARGES	45	451	(3,080)	(2,000)	(2,000)	(3,080)	(3,080)	(3,080)	(3,080)
1394	10443500	4511		DEPT SERVICE CHARGES-COLL	45	451	(3,946)	(4,000)	(4,000)	(3,300)	(3,300)	(3,300)	(3,300)
1395	10443500	4512		DEPT SRV CHRGS-	45	451	(130)	-	-	-	-	-	-
1396					45		(7,735,060)	(6,781,000)	(6,781,000)	(7,060,572)	(6,037,521)	(6,037,521)	(6,037,521)
1397	10443500	4890		MISC REVENUE-	48	481	(3)	-	-	(5)	-	-	-
1398	10443500	4892		MISC REVENUE-NSF CHECK FEE	48	481	(20)	-	-	(20)	-	-	-
1399	10443500	4895		MISC REVENUE-OTHER MISC	48	481	(527)	-	-	(225)	-	-	-
1400					48		(550)	-	-	(250)	-	-	-
1401		4					(7,735,610)	(6,781,000)	(6,781,000)	(7,060,822)	(6,037,521)	(6,037,521)	(6,037,521)
1402	10543500	5121		SALARIES & WAGES	51	1Sal	1,358,537	1,369,246	1,421,521	1,399,120	1,419,495	1,419,495	1,419,495
1403	10543500	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	200	207	-	200	200	200
1404	10543500	5170		BOARD MEMBER	51	1Sal	1,290	3,240	3,359	2,700	3,240	3,240	3,240
1405	10543500	5128		TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	4,977	4,800	4,800	4,800	4,800
1406	10543500	5132		SEPARATION ALLOWANCE	51	2Ben	30,221	32,045	33,268	32,740	33,221	33,221	33,221
1407	10543500	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	67,927	68,472	71,086	69,957	70,985	70,985	70,985
1408	10543500	5181		FICA CONTRIBUTIONS	51	2Ben	101,043	105,378	109,391	103,684	108,974	108,974	108,974
1409	10543500	5182		RET CONTRIB. - OTHER	51	2Ben	66,433	66,966	69,523	68,417	69,423	69,423	69,423
1410	10543500	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,375	-	2,462	2,465	-	-	-
1411	10543500	5183		HEALTH INSURANCE	51	3Ben	178,330	169,128	193,339	193,339	186,180	186,180	186,180
1412	10543500	5184		HEALTH INSURANCE - RETIREES	51	3Ben	13,480	14,078	25,949	25,949	26,928	26,928	26,928
1413	10543500	51841		HEALTH INSURANCE - RETIREES	51	3Ben	10,458	10,678	10,842	6,734	4,673	4,673	4,673
1414	10543500	5187		DENTAL INSURANCE	51	3Ben	10,248	11,136	7,357	7,357	12,354	12,354	12,354
1415	10543500	5188		DENTAL INS - RETIREES UNDER	51	3Ben	862	910	1,099	1,099	1,139	1,139	1,139
1416					51		1,846,043	1,856,277	1,954,380	1,918,361	1,941,612	1,941,612	1,941,612
1417	10543500	5220		FOOD AND PROVISIONS	52	0Supp	781	950	950	682	1,360	1,360	1,360
1418	10543500	5233		PERIODICALS BOOKS & OTHER	52	0Supp	184	2,700	2,700	3,150	1,500	1,500	1,500
1419	10543500	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	10,440	18,500	18,500	18,500	13,500	13,500	13,500
1420	10543500	5290		TOOLS AND SUPPLIES	52	0Supp	2,154	2,200	2,200	2,468	3,200	3,200	3,200
1421	10543500	5311		TRAVEL	52	1Trav	479	1,000	1,000	1,000	1,000	1,000	1,000
1422	10543500	5312		TRAVEL SUBSISTENCE	52	1Trav	953	3,000	3,000	4,400	3,000	3,000	3,000
1423	10543500	5395		EDUCATION EXPENSES	52	1Trav	719	1,000	1,000	930	3,960	3,960	3,960
1424	10543500	5321		TELEPHONE AND	52	2Util	9,084	11,000	11,000	11,700	11,000	11,000	11,000
1425	10543500	5325		POSTAGE	52	2Util	5,568	5,900	5,900	6,300	6,200	6,200	6,200
1426	10543500	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,045	800	800	850	850	850	850
1427	10543500	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	40,477	40,332	40,332	39,838	46,477	46,477	46,477
1428	10543500	5354		MAINT AGREEMNTS-	52	3Main	46,584	46,584	46,584	46,618	47,150	47,150	47,150
1429	10543500	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	23,779	23,779	19,581	19,581	19,581
1430	10543500	5358		MAINT & REPAIRS-VEH	52	3Main	16,628	24,300	24,300	15,806	18,220	18,220	18,220
1431	10543500	5381		PROFESSIONAL SERVICES	52	4Prof	668	56,782	56,782	40,000	1,683	1,683	1,683
1432	10543500	5382		LEGAL SERVICES	52	4Prof	2,750	3,000	3,000	5,950	20,700	20,700	20,700
1433	10543500	5383		MEDICAL SERVICES	52	4Prof	140	140	140	250	250	250	250
1434	10543500	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	300	300	900	300	300	300
1435	10543500	5491		DUES AND MEMBERSHIPS	52	5OSrv	1,220	940	940	1,500	1,500	1,500	1,500
1436	10543500	5430		RENTAL OF EQUIPMENT	52	8Rent	1,632	1,730	1,730	1,632	1,632	1,632	1,632
1437	10543500	5450		INSURANCE AND BONDING	52	9Insr	18,704	18,528	18,528	19,632	19,632	19,632	19,632
1438					52		160,210	239,686	263,465	245,885	222,695	222,695	222,695
1439	10543500	5540		VEHICLES	55	2Veh	25,744	41,700	48,220	48,230	40,000	40,000	-
1440					55		25,744	41,700	48,220	48,230	40,000	40,000	-
1441	10543500	5730		INST FIN PRINCIPAL	57	1Prin	26,783	26,783	26,783	26,783	42,853	42,853	42,853
1442	10543500	5731		INST FIN INTEREST	57	2Int	38,346	37,810	37,810	37,810	37,274	37,274	37,274
1443	10543500	57311		INST FIN INTEREST CREDIT	57	2Int	(1,740)	(2,498)	(2,498)	(2,587)	-	-	-
1444					57		63,388	62,095	62,095	62,006	80,127	80,127	80,127
1445	10543500	5920		CONTINGENCY	59	8Cont	-	(50,000)	(50,000)	-	-	-	-
1446					59		-	(50,000)	(50,000)	-	-	-	-
1447		5					2,095,385	2,149,758	2,278,160	2,274,482	2,284,434	2,284,434	2,244,434
1448	435						(5,640,225)	(4,631,242)	(4,502,840)	(4,786,340)	(3,753,087)	(3,753,087)	(3,793,087)
1449													
1450	10543600	5383		MEDICAL SERVICES	52	4Prof	40,700	40,000	40,000	64,400	64,400	64,400	64,400
1451					52		40,700	40,000	40,000	64,400	64,400	64,400	64,400
1452		5					40,700	40,000	40,000	64,400	64,400	64,400	64,400
1453	436						40,700	40,000	40,000	64,400	64,400	64,400	64,400
1454													
1455	10443700	4520		DEPT SRV CHRGS-3RD PARTY	45	451	(98,068)	-	-	-	-	-	-
1456					45		(98,068)	-	-	-	-	-	-
1457		4					(98,068)	-	-	-	-	-	-
1458	10543700	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	3,714,869	3,840,326	3,840,326	4,190,192	3,888,756	3,888,756	3,888,756
1459					56		3,714,869	3,840,326	3,840,326	4,190,192	3,888,756	3,888,756	3,888,756
1460	10543700	5920		CONTINGENCY	59	8Cont	-	(232,255)	(232,255)	(582,121)	(332,454)	(332,454)	(332,454)

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								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
1461					59		-	(232,255)	(232,255)	(582,121)	(332,454)	(332,454)	(332,454)
1462		5					3,714,869	3,608,071	3,608,071	3,608,071	3,556,302	3,556,302	3,556,302
1463		437					3,616,801	3,608,071	3,608,071	3,608,071	3,556,302	3,556,302	3,556,302
1464													
1465	10443800	4290		DEPT INTERGOV RECEIPTS RIG-	42	200	(8,026)	-	-	-	-	-	-
1466					42		(8,026)	-	-	-	-	-	-
1467	10443800	4510		DEPT SERVICE CHARGES	45	451	(16,660)	-	-	-	-	-	-
1468	10443800	4540		DEPT SRV CHRGS-RESTITUTION	45	451	(1,000)	-	-	-	-	-	-
1469					45		(17,660)	-	-	-	-	-	-
1470	10443800	4840		MISC REVENUE-	48	481	(405)	-	-	-	-	-	-
1471	10443800	4890		MISC REVENUE-	48	481	18	-	-	-	-	-	-
1472					48		(387)	-	-	-	-	-	-
1473		4					(26,072)	-	-	-	-	-	-
1474	10543800	5121	0	SALARIES & WAGES	51	1Sal	31,608	-	-	-	-	-	-
1475	10543800	5132	0	SEPARATION ALLOWANCE	51	2Ben	594	-	-	-	-	-	-
1476	10543800	5134	0	401-K SUPP RET PLAN -OTHER	51	2Ben	1,580	-	-	-	-	-	-
1477	10543800	5181	0	FICA CONTRIBUTIONS	51	2Ben	2,231	-	-	-	-	-	-
1478	10543800	5182	0	RET CONTRIB. - OTHER	51	2Ben	1,546	-	-	-	-	-	-
1479	10543800	5190	0	LIFE INSURANCE - EMPLOYEES	51	2Ben	44	-	-	-	-	-	-
1480	10543800	5183	0	HEALTH INSURANCE	51	3Ben	6,609	-	-	-	-	-	-
1481	10543800	5187	0	DENTAL INSURANCE	51	3Ben	270	-	-	-	-	-	-
1482					51		44,482	-	-	-	-	-	-
1483	10543800	5220		FOOD AND PROVISIONS	52	OSupp	8	-	-	-	-	-	-
1484	10543800	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	9,254	-	-	-	-	-	-
1485	10543800	5239		MEDICAL SUPPLIES AND	52	OSupp	85	-	-	-	-	-	-
1486	10543800	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	738	-	-	-	-	-	-
1487	10543800	5290		TOOLS AND SUPPLIES	52	OSupp	27	-	-	-	-	-	-
1488	10543800	5395		EDUCATION EXPENSES	52	1Trav	125	-	-	-	-	-	-
1489	10543800	5321		TELEPHONE AND	52	2Util	1,345	-	-	-	-	-	-
1490	10543800	5330		UTILITIES	52	2Util	1,319	-	-	-	-	-	-
1491	10543800	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	389	-	-	-	-	-	-
1492	10543800	5358		MAINT & REPAIRS-VEH	52	3Main	538	-	-	-	-	-	-
1493	10543800	5383		MEDICAL SERVICES	52	4Prof	8,453	-	-	-	-	-	-
1494	10543800	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	375	-	-	-	-	-	-
1495	10543800	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	445	-	-	-	-	-	-
1496	10543800	5393		TEMPORARY HELP SERVICES	52	5OSrv	2,673	-	-	-	-	-	-
1497	10543800	5492		UNCOLLECTIBLE ACCOUNTS	52	5OSrv	1,133	-	-	-	-	-	-
1498	10543800	5430		RENTAL OF EQUIPMENT	52	8Rent	436	-	-	-	-	-	-
1499	10543800	5450		INSURANCE AND BONDING	52	9Insr	5,085	-	-	-	-	-	-
1500					52		32,427	-	-	-	-	-	-
1501		5					76,909	-	-	-	-	-	-
1502		438					50,837	-	-	-	-	-	-
1503								-	-	-	-	-	-
1504	10543900	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	13,899	13,899	17,871	17,871	17,871
1505					52		-	-	13,899	13,899	17,871	17,871	17,871
1506	10543900	5630		PAYMENTS TO OTHER GOV	56	1Gov	95,088	110,000	110,000	183,000	183,000	183,000	183,000
1507					56		95,088	110,000	110,000	183,000	183,000	183,000	183,000
1508		5					95,088	110,000	123,899	196,899	200,871	200,871	200,871
1509		439					95,088	110,000	123,899	196,899	200,871	200,871	200,871
1510													
1511	10544000	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	5,000	5,000	5,000	5,000	10,000	5,000	5,000
1512					56		5,000	5,000	5,000	5,000	10,000	5,000	5,000
1513		5					5,000	5,000	5,000	5,000	10,000	5,000	5,000
1514		440					5,000	5,000	5,000	5,000	10,000	5,000	5,000
1515													
1516	10449100	4510		DEPT SERVICE CHARGES	45	451	(15,511)	(15,000)	(15,000)	(7,050)	(8,000)	(8,000)	(8,000)
1517					45		(15,511)	(15,000)	(15,000)	(7,050)	(8,000)	(8,000)	(8,000)
1518		4					(15,511)	(15,000)	(15,000)	(7,050)	(8,000)	(8,000)	(8,000)
1519	10549100	5068		TRNS TO STORMWATER FUND	50	IFT	123,304	-	-	-	-	-	-
1520					50		123,304	-	-	-	-	-	-
1521	10549100	5121		SALARIES & WAGES	51	1Sal	217,944	262,861	271,247	240,021	276,006	276,006	276,006
1522	10549100	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	-	-	500	-	-	-
1523	10549100	5170		BOARD MEMBER	51	1Sal	2,550	6,120	6,304	2,850	6,120	6,120	6,120
1524	10549100	5128		TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	4,944	4,800	4,800	4,800	4,800
1525	10549100	5132		SEPARATION ALLOWANCE	51	2Ben	4,846	6,151	6,347	5,621	6,459	6,459	6,459
1526	10549100	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	10,897	13,143	13,562	12,008	13,800	13,800	13,800
1527	10549100	5181		FICA CONTRIBUTIONS	51	2Ben	16,301	20,944	21,593	18,076	21,482	21,482	21,482
1528	10549100	5182		RET CONTRIB. - OTHER	51	2Ben	10,658	12,854	13,264	11,744	13,497	13,497	13,497
1529	10549100	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	384	-	399	402	-	-	-
1530	10549100	5183		HEALTH INSURANCE	51	3Ben	24,513	29,160	28,198	28,198	32,100	32,100	32,100
1531	10549100	5184		HEALTH INSURANCE - RETIREES	51	3Ben	11,739	14,078	12,975	12,975	13,464	13,464	13,464
1532	10549100	5187		DENTAL INSURANCE	51	3Ben	1,484	1,920	1,193	1,193	2,130	2,130	2,130
1533	10549100	5188		DENTAL INS - RETIREES UNDER	51	3Ben	739	910	550	550	570	570	570
1534					51		306,895	372,941	380,576	338,938	390,428	390,428	390,428
1535	10549100	5211		CLEANING & JANITORIAL	52	OSupp	-	90	90	-	90	90	90
1536	10549100	5220		FOOD AND PROVISIONS	52	OSupp	1,393	1,870	1,870	1,005	1,910	1,910	1,910
1537	10549100	5233		PERIODICALS BOOKS & OTHER	52	OSupp	174	1,250	1,250	1,155	1,250	1,250	1,250

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1538	10549100	5239		MEDICAL SUPPLIES AND	52	OSupp	184	120	120	220	174	174	174
1539	10549100	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	4,914	16,117	16,117	7,804	16,440	16,440	16,440
1540	10549100	5290		TOOLS AND SUPPLIES	52	OSupp	-	2,690	2,690	-	-	-	-
1541	10549100	5299		MISCELLANEOUS	52	OSupp	99	-	-	-	-	-	-
1542	10549100	5311		TRAVEL	52	1Trav	748	2,300	2,300	1,227	2,300	2,300	2,300
1543	10549100	5312		TRAVEL SUBSISTENCE	52	1Trav	-	3,200	3,200	1,200	3,200	3,200	3,200
1544	10549100	5395		EDUCATION EXPENSES	52	1Trav	1,673	2,350	2,350	-	2,350	2,350	2,350
1545	10549100	5321		TELEPHONE AND	52	2Util	-	-	-	-	780	780	780
1546	10549100	5325		POSTAGE	52	2Util	1,975	5,650	5,650	5,650	5,905	5,905	5,905
1547	10549100	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	416	500	500	-	500	500	500
1548	10549100	5357		IDC-PROP MGMT OPER CHARGES	52	3Main	-	-	14,201	14,201	14,503	14,503	14,503
1549	10549100	5381		PROFESSIONAL SERVICES	52	4Prof	71,264	30,114	279,164	268,257	280,717	155,717	155,717
1550	10549100	5382		LEGAL SERVICES	52	4Prof	-	11,000	11,000	1,400	11,000	11,000	11,000
1551	10549100	5383		MEDICAL SERVICES	52	4Prof	-	40	40	25	100	100	100
1552	10549100	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	1,841	2,600	2,600	6,153	5,000	5,000	5,000
1553	10549100	5491		DUES AND MEMBERSHIPS	52	5OSrv	890	1,700	1,700	1,412	1,900	1,900	1,900
1554	10549100	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	-	-	600	600	600	600
1555	10549100	5430		RENTAL OF EQUIPMENT	52	8Rent	2,438	2,060	2,060	84	1,000	1,000	1,000
1556	10549100	5450		INSURANCE AND BONDING	52	9Insr	2,032	2,030	2,030	1,791	1,791	1,791	1,791
1557					52		90,041	85,681	348,932	312,184	351,510	226,510	226,510
1558					55		-	-	-	-	-	-	-
1559	10549100	5630		PAYMENTS TO OTHER GOV	56	1Gov	8,571	8,965	8,965	8,665	8,930	8,930	8,930
1560					56		8,571	8,965	8,965	8,665	8,930	8,930	8,930
1561		5					528,811	467,587	738,473	659,787	750,868	625,868	625,868
1562	491						513,300	452,587	723,473	652,737	742,868	617,868	617,868
1563													
1564	10549200	5184		HEALTH INSURANCE - RETIREES	51	3Ben	4,574	4,998	5,213	5,213	5,400	5,400	5,400
1565	10549200	5188		DENTAL INS - RETIREES UNDER	51	3Ben	369	404	275	275	285	285	285
1566					51		4,943	5,402	5,488	5,488	5,685	5,685	5,685
1567	10549200	5321		TELEPHONE AND	52	2Util	-	-	-	3,600	-	-	-
1568	10549200	5381		PROFESSIONAL SERVICES	52	4Prof	-	-	-	8,024	-	-	-
1569	10549200	5382		LEGAL SERVICES	52	4Prof	519	-	2,548	2,548	-	-	-
1570	10549200	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	-	-	100	1,200	1,200	1,200
1571	10549200	5491		DUES AND MEMBERSHIPS	52	5OSrv	1,934	2,500	2,500	1,635	2,500	2,500	2,500
1572					52		2,453	2,500	5,048	15,907	3,700	3,700	3,700
1573	10549200	5510		OFFICE FURNITURE AND	55	1FF&E	-	-	-	5,206	-	-	-
1574					55		-	-	-	5,206	-	-	-
1575	10549200	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	275,393	619,827	671,629	577,330	850,705	466,204	699,204
1576					56		275,393	619,827	671,629	577,330	850,705	466,204	699,204
1577		5					282,789	627,729	682,165	603,931	860,090	475,589	708,589
1578	492						282,789	627,729	682,165	603,931	860,090	475,589	708,589
1579													
1580	10449501	4490		ST GRANT-NC DEPT NR & CD	43		-	-	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
1581					43		-	-	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
1582	10449543	4510		DEPT SRV CHRGS	45	451	(26,894)	(3,500)	(3,500)	(23,500)	(25,000)	(25,000)	(25,000)
1583	10449542	4510		DEPT SERVICE CHARGES	45	451	(4,196)	(4,300)	(4,300)	(13,000)	(13,279)	(13,279)	(13,279)
1584					45		(31,090)	(7,800)	(7,800)	(36,500)	(38,279)	(38,279)	(38,279)
1585	10449544	4860		MISC REVENUE-RENT INCOME	48	481	(39,745)	(53,755)	(53,755)	(74,000)	(70,000)	(70,000)	(70,000)
1586	10449501	4892		MISC REVENUE-NSF CHECK FEE	48	481	(25)	-	-	-	-	-	-
1587					48		(39,770)	(53,755)	(53,755)	(74,000)	(70,000)	(70,000)	(70,000)
1588		4					(70,860)	(61,555)	(91,555)	(140,500)	(138,279)	(138,279)	(138,279)
1589	10549544	5040		TRNS TO GENERAL CAP PROJ FD	50	IFT	643,200	-	-	-	-	-	-
1590					50		643,200	-	-	-	-	-	-
1591	10549501	5121		SALARIES & WAGES	51	1Sal	32,576	49,724	89,898	86,733	125,667	107,058	107,058
1592	10549501	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	-	-	2,000	-	-	-
1593	10549501	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	-	-	-	10,450	-	-
1594	10549501	5132		SEPARATION ALLOWANCE	51	2Ben	736	1,164	2,104	2,077	2,941	2,219	2,219
1595	10549501	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	1,629	2,486	4,494	4,437	6,284	4,741	4,741
1596	10549501	5181		FICA CONTRIBUTIONS	51	2Ben	2,407	3,804	6,877	6,324	9,615	9,687	9,687
1597	10549501	5182		RET CONTRIB.- OTHER	51	2Ben	1,593	2,432	4,397	4,339	6,146	4,637	4,637
1598	10549501	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	59	-	396	154	-	-	-
1599	10549501	5183		HEALTH INSURANCE	51	3Ben	7,655	11,664	19,274	19,274	25,680	19,260	19,260
1600	10549501	5187		DENTAL INSURANCE	51	3Ben	525	768	756	756	1,704	1,278	1,278
1601					51		47,179	72,042	128,196	126,094	188,487	148,880	148,880
1602	10549501	5211		CLEANING & JANITORIAL	52	OSupp	61	40	40	40	100	100	100
1603	10549501	5212		WEARING APPARREL	52	OSupp	108	500	500	500	1,250	1,250	1,250
1604	10549543	5212		WEARING APPARREL	52	OSupp	-	-	-	220	220	220	220
1605	10549501	5220		FOOD AND PROVISIONS	52	OSupp	6,159	3,000	3,000	3,000	3,000	3,000	3,000
1606	10549540	5220		FOOD AND PROVISIONS	52	OSupp	1,284	2,000	2,000	2,000	3,000	2,000	2,000
1607	10549542	5220		FOOD AND PROVISIONS	52	OSupp	589	700	700	444	600	450	450
1608	10549543	5220		FOOD AND PROVISIONS	52	OSupp	16,724	3,000	8,048	4,600	18,000	18,000	18,000
1609	10549501	5232		AUDIO VISUAL SUPPLIES	52	OSupp	133	250	250	300	250	250	250
1610	10549540	5232		AUDIO VISUAL SUPPLIES	52	OSupp	-	200	200	314	-	-	-
1611	10549543	5232		AUDIO VISUAL SUPPLIES	52	OSupp	11	-	-	-	-	-	-
1612	10549501	5233		PERIODICALS BOOKS & OTHER	52	OSupp	648	1,000	1,000	1,000	1,500	1,500	1,500
1613	10549540	5233		PERIODICALS BOOKS & OTHER	52	OSupp	2,464	2,500	2,500	2,500	2,500	2,500	2,500
1614	10549543	5233		PERIODICALS BOOKS & OTHER	52	OSupp	760	-	-	1,500	1,500	1,500	1,500

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1615	10549501	5235		AGRICULT ANIMAL SUPP AND	52	0Supp	2,495	400	400	600	600	600	600
1616	10549542	5235		AGRICULT ANIMAL SUPP AND	52	0Supp	-	-	-	10	-	-	-
1617	10549544	5239		MEDICAL SUPPLIES AND	52	0Supp	-	-	-	470	-	-	-
1618	10549501	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	47,098	17,000	17,000	17,000	25,000	22,000	22,000
1619	10549540	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,498	2,000	2,000	2,000	5,500	2,000	2,000
1620	10549542	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	1,000	-	-	211	211	211	211
1621	10549543	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,609	500	500	1,500	3,261	3,261	3,261
1622	10549501	5290		TOOLS AND SUPPLIES	52	0Supp	695	1,000	1,000	1,000	1,000	1,000	1,000
1623	10549540	5290		TOOLS AND SUPPLIES	52	0Supp	298	1,000	1,000	1,000	1,000	1,000	1,000
1624	10549542	5290		TOOLS AND SUPPLIES	52	0Supp	-	-	-	75	-	-	-
1625	10549501	5311		TRAVEL	52	1Trav	769	3,500	3,500	1,226	9,300	3,500	3,500
1626	10549540	5311		TRAVEL	52	1Trav	450	750	750	750	2,000	750	750
1627	10549542	5311		TRAVEL	52	1Trav	-	-	-	200	150	150	150
1628	10549501	5312		TRAVEL SUBSISTENCE	52	1Trav	1,743	1,850	1,850	1,850	1,850	1,850	1,850
1629	10549540	5312		TRAVEL SUBSISTENCE	52	1Trav	228	850	850	850	850	850	850
1630	10549501	5395		EDUCATION EXPENSES	52	1Trav	1,271	1,500	1,500	782	1,500	1,500	1,500
1631	10549540	5395		EDUCATION EXPENSES	52	1Trav	613	2,500	2,500	2,000	2,500	2,500	2,500
1632	10549542	5395		EDUCATION EXPENSES	52	1Trav	5,109	3,000	6,145	13,000	13,000	12,468	12,468
1633	10549543	5395		EDUCATION EXPENSES	52	1Trav	10	-	-	1,199	1,199	1,199	1,199
1634	10549501	5321		TELEPHONE AND	52	2Util	6,277	5,400	5,400	4,672	6,300	6,300	6,300
1635	10549544	5321		TELEPHONE AND	52	2Util	8,378	5,500	5,500	9,073	10,600	10,600	10,600
1636	10549501	5325		POSTAGE	52	2Util	1,171	1,500	1,500	2,000	2,000	2,000	2,000
1637	10549540	5325		POSTAGE	52	2Util	386	300	300	300	314	314	314
1638	10549543	5325		POSTAGE	52	2Util	-	-	-	490	490	490	490
1639	10549544	5330		UTILITIES	52	2Util	1,500	-	-	-	-	-	-
1640	10549544	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	2,577	9,100	9,100	17,000	18,000	18,000	18,000
1641	10549501	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,734	1,500	1,500	335	-	-	-
1642	10549501	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	448	494	494	575	3,494	3,494	3,494
1643	10549540	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	-	500	-	-
1644	10549542	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	207	-	-	-
1645	10549501	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	72,269	72,269	73,020	73,020	73,020
1646	10549544	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	235,135	195,576	195,576	219,725	219,725	219,725
1647	10549501	5358		MAINT & REPAIRS-VEH	52	3Main	15	400	400	71	82	82	82
1648	10549540	5381		PROFESSIONAL SERVICES	52	4Prof	2,035	2,000	2,000	2,000	3,500	2,000	2,000
1649	10549501	5383		MEDICAL SERVICES	52	4Prof	-	30	30	75	325	325	325
1650	10549501	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	4,508	3,950	3,950	3,500	10,000	3,950	3,950
1651	10549540	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	963	1,500	1,500	1,500	2,500	1,500	1,500
1652	10549543	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	1,430	-	-	330	330	330	330
1653	10549501	5393		TEMPORARY HELP SERVICES	52	5OSrv	394	800	800	800	800	800	800
1654	10549540	5393		TEMPORARY HELP SERVICES	52	5OSrv	98	700	700	500	700	700	700
1655	10549501	5491		DUES AND MEMBERSHIPS	52	5OSrv	1,788	2,416	2,416	2,170	2,416	2,416	2,416
1656	10549543	5491		DUES AND MEMBERSHIPS	52	5OSrv	300	-	-	-	-	-	-
1657	10549501	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	300	300	-	300	300	300
1658	10549543	5410		RENTAL OF REAL PROPERTY	52	8Rent	100	-	-	-	-	-	-
1659	10549501	5430		RENTAL OF EQUIPMENT	52	8Rent	2,574	4,000	4,000	100	350	350	350
1660	10549540	5430		RENTAL OF EQUIPMENT	52	8Rent	-	-	-	300	300	300	300
1661	10549542	5430		RENTAL OF EQUIPMENT	52	8Rent	525	600	600	-	-	-	-
1662	10549501	5450		INSURANCE AND BONDING	52	9Insr	2,826	2,824	2,824	2,516	2,516	2,516	2,516
1663	10549544	5450		INSURANCE AND BONDING	52	9Insr	-	-	-	5,410	5,410	5,410	5,410
1664					52		135,853	327,489	368,392	383,910	464,813	440,531	440,531
1665	10549544	5510		OFFICE FURNITURE AND	55	1FF&E	-	-	-	-	5,000	-	-
1666	10549544	5570		LAND AND IMPROVEMENTS	55	7Land	-	-	-	-	220,000	-	-
1667	10549501	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	-	-	-	4,163	4,163	4,163
1668					55		-	-	-	-	229,163	4,163	4,163
1669	10549501	5630		PAYMENTS TO OTHER GOV	56	1Gov	208,831	254,202	234,152	242,570	242,570	242,570	242,570
1670	10549501	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	6,500	9,000	9,000	9,000	9,000	9,000	9,000
1671					56		215,331	263,202	243,152	251,570	251,570	251,570	251,570
1672	10549545	5730		INST FIN PRINCIPAL	57	1Prin	105,809	105,809	105,809	105,809	169,294	169,294	169,294
1673	10549545	5731		INST FIN INTEREST	57	2Int	151,490	149,374	149,374	149,374	147,258	147,258	147,258
1674	10549545	57311		INST FIN INTEREST CREDIT	57	2Int	(6,875)	(9,868)	(9,868)	(10,218)	-	-	-
1675					57		250,424	245,315	245,315	244,965	316,552	316,552	316,552
1676		5					1,291,987	908,048	985,055	1,006,539	1,450,585	1,161,696	1,161,696
1677	495						1,221,127	846,493	893,500	866,039	1,312,306	1,023,417	1,023,417
1678													
1679	10449600	4490	1240	ST GRANT-NC DEPT NR & CD	43		(20,043)	(19,200)	(19,200)	(26,245)	(26,245)	(26,245)	(26,245)
1680					43		(20,043)	(19,200)	(19,200)	(26,245)	(26,245)	(26,245)	(26,245)
1681		4					(20,043)	(19,200)	(19,200)	(26,245)	(26,245)	(26,245)	(26,245)
1682	10549600	5121	1240	SALARIES & WAGES	51	1Sal	46,222	81,621	82,375	44,517	83,401	83,401	44,595
1683	10549600	5132	1240	SEPARATION ALLOWANCE	51	2Ben	989	1,910	1,928	1,042	1,952	1,952	1,044
1684	10549600	5134	1240	401-K SUPP RET PLAN -OTHER	51	2Ben	2,311	4,081	4,119	2,226	4,170	4,170	2,230
1685	10549600	5181	1240	FICA CONTRIBUTIONS	51	2Ben	3,548	6,244	6,302	3,421	6,380	6,380	3,411
1686	10549600	5182	1240	RET CONTRIB. - OTHER	51	2Ben	2,260	3,991	4,028	2,177	4,078	4,078	2,180
1687	10549600	5190	1240	LIFE INSURANCE - EMPLOYEES	51	2Ben	77	-	77	79	-	-	-
1688	10549600	5183	1240	HEALTH INSURANCE	51	3Ben	5,299	11,664	5,218	5,218	12,840	12,840	6,420
1689	10549600	5184	1240	HEALTH INSURANCE - RETIREES	51	3Ben	8,386	9,164	5,647	5,647	5,400	5,400	5,400
1690	10549600	5187	1240	DENTAL INSURANCE	51	3Ben	426	768	277	277	852	852	426
1691	10549600	5188	1240	DENTAL INS - RETIREES UNDER	51	3Ben	677	741	297	297	285	285	285

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008			
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted	
1691>	10549600	5190	1240	LIFE INSURANCE - EMPLOYEES	51	3Ben	-	-	-	-	-	-	-	(33)
1692					51		70,196	120,184	110,268	64,901	119,358	119,358	65,958	
1693	10549600	5220	1240	FOOD AND PROVISIONS	52	0Supp	24	25	25	77	50	50	50	
1694	10549600	5233	1240	PERIODICALS BOOKS & OTHER	52	0Supp	120	150	150	132	150	150	150	
1695	10549600	5260	1240	PRINTING AND OFFICE SUPPLIES	52	0Supp	637	800	800	700	2,300	2,300	2,300	
1696	10549600	5311	1240	TRAVEL	52	1Trav	156	350	350	156	350	350	350	
1697	10549600	5312	1240	TRAVEL SUBSISTENCE	52	1Trav	180	800	800	163	800	800	800	
1698	10549600	5395	1240	EDUCATION EXPENSES	52	1Trav	155	300	300	130	300	300	300	
1699	10549600	5325	1240	POSTAGE	52	2Util	253	300	300	300	314	314	314	
1700	10549600	5352	1240	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	250	250	-	250	250	250	
1701	10549600	5353	1240	MAINT & REPAIRS-FUEL GAS	52	3Main	283	160	160	252	387	387	387	
1702	10549600	5358	1240	MAINT & REPAIRS-VEH	52	3Main	222	600	600	-	-	-	-	
1703	10549600	5491	1240	DUES AND MEMBERSHIPS	52	5OSrv	1,927	1,975	1,975	1,189	1,975	1,975	1,975	
1704	10549600	5450	1240	INSURANCE AND BONDING	52	9Insr	1,838	2,002	2,002	980	980	980	980	
1705					52		5,794	7,712	7,712	4,079	7,856	7,856	7,856	
1706	10549600	5920	1240	CONTINGENCY	59	8Cont	-	(57,715)	(57,715)	-	-	-	-	
1707					59		-	(57,715)	(57,715)	-	-	-	-	
1708		5					75,990	70,181	60,265	68,980	127,214	127,214	73,814	
1709	496						55,947	50,981	41,065	42,735	100,969	100,969	47,569	
1710														
1711	10549700	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	45,918	53,607	53,607	53,607	55,115	55,115	55,115	
1712					56		45,918	53,607	53,607	53,607	55,115	55,115	55,115	
1713		5					45,918	53,607	53,607	53,607	55,115	55,115	55,115	
1714	497						45,918	53,607	53,607	53,607	55,115	55,115	55,115	
1715														
1716	10549800	5064		TRNS TO WATER/SEWER CPO	50	IFT	200,000	-	-	-	-	-	-	
1717					50		200,000	-	-	-	-	-	-	
1718		5					200,000	-	-	-	-	-	-	
1719	498						200,000	-	-	-	-	-	-	
1720														
1720>	10549900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	-	-	-	-	-	-	10,000
1720>					56		-	-	-	-	-	-	-	10,000
1720>		5					-	-	-	-	-	-	-	10,000
1720>	499						-	-	-	-	-	-	-	10,000
1721	10451150	4313	1329	FED GRANT-NC DEHNR-MCH BG	43		(36,715)	(64,254)	(64,254)	(64,254)	(64,254)	(64,254)	(64,254)	(64,254)
1722	10451150	4313	1336	FED GRANT-NC DEHNR-BCC/WW	43		(29,040)	(29,040)	(29,040)	(29,040)	(29,040)	(29,040)	(29,040)	(29,040)
1723	10451150	4313	1337	FED GRANT-NC DEHNR	43		(59,378)	(71,601)	(71,601)	(80,861)	(58,155)	(58,155)	(58,155)	(58,155)
1724	10451154	4313	1392	FED GRANT-NC DEHNR	43		(500)	-	-	-	-	-	-	-
1725	10451150	4315	13203	FED GRANT-CDC TB CONTROL	43		(1,160)	-	-	-	-	-	-	-
1726	10451152	4316	1360	FED GRANT-FOR WIC	43		(41,307)	(496,512)	(496,512)	(31,380)	(41,560)	(41,560)	(41,560)	(41,560)
1727	10451152	4316	13601	FED GRANT-FOR WIC	43		(165,868)	-	-	(188,042)	(129,874)	(129,874)	(129,874)	(129,874)
1728	10451152	4316	13602	FED GRANT-FOR WIC	43		(225,989)	-	-	(271,797)	(327,284)	(327,284)	(327,284)	(327,284)
1729	10451152	4316	13603	FED GRANT-FOR WIC	43		(16,210)	-	-	(15,637)	(20,780)	(20,780)	(20,780)	(20,780)
1730	10451152	4316	1363	FED GRANT-FOR WIC	43		-	-	(695)	-	-	-	-	-
1731	10451150	4320	1321	FED GRANT-IAP	43		(37,236)	(37,236)	(37,236)	(37,236)	(37,236)	(37,236)	(37,236)	(37,236)
1732	10451151	4322	13502	FED GRANT-US DEPT HEALTH &	43		(10,769)	-	-	-	-	-	-	-
1733	10451150	4344	1324	FED GRANT-BLOCK GRANT-FP	43		(107,816)	(118,609)	(133,181)	(161,000)	(106,494)	(106,494)	(106,494)	(106,494)
1734	10451150	4345	1327	FED GRANT-MCH BLOCK GRANT	43		(21,341)	(38,694)	(38,694)	(38,694)	(38,699)	(38,699)	(38,699)	(38,699)
1735	10451153	4345	1370	FED GRANT-MCH BLOCK GRANT	43		(26,384)	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)	(46,174)
1736	10451150	4346	1327	FED GRANT-DIV MED ASSIST-	43		(2,765)	(2,800)	(2,800)	-	-	-	-	-
1737	10451150	4346	13271	FED GRANT-DIV MED ASSIST-	43		(33,892)	(37,690)	(33,873)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
1738	10451150	4366	1323	FED GRANT-FOR CANCER	43		(22,550)	(29,500)	(29,500)	(22,550)	(22,550)	(22,550)	(22,550)	(22,550)
1739	10451152	4366	1363	FED GRANT-BF PEER	43		(14,293)	(8,775)	(8,775)	(9,470)	(9,675)	(9,675)	(9,675)	(9,675)
1740	10451101	4411	1300	ST GRANT-FOR HEALTH ADMIN	43		(38,388)	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)	(38,388)
1741	10451150	4411	1334	ST GRANT-FOR HEALTH ADMIN	43		-	-	(53,293)	(53,293)	-	-	-	-
1742	10451150	4413	1320	ST GRANT-NC DEPT EHNH	43		(7,416)	(11,226)	(31,226)	(7,416)	(7,416)	(7,416)	(7,416)	(7,416)
1743	10451150	4413	13201	ST GRANT-NC DEPT EHNH	43		(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)	(12,500)
1744	10451150	4413	13203	ST GRANT-NCEHNR-TB CONTROL	43		(3,810)	(1,160)	(1,160)	(3,810)	(3,810)	(3,810)	(3,810)	(3,810)
1745	10451150	4413	1327	ST GRANT-NC DEPT EHNH	43		(16,007)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
1746	10451150	4413	1329	ST GRANT-NC DEPT EHNH	43		(27,539)	-	-	-	-	-	-	-
1747	10451150	4413	1330	ST GRANT-NC DEPT EHNH	43		(1,750)	(1,000)	(400)	(400)	-	-	-	-
1748	10451150	4413	1332	ST GRANT-NCEHNR-TB MEDICAL	43		(1,033)	(1,033)	(1,033)	(1,033)	(1,033)	(1,033)	(1,033)	(1,033)
1749	10451154	4413	1390	ST GRANT-NC DEPT EHNH	43		-	-	-	(460)	-	-	-	-
1750	10451154	4413	1392	ST GRANT-NC DEPT EHNH	43		(30,265)	(7,500)	(30,236)	(25,136)	(7,500)	(7,500)	(7,500)	(7,500)
1751	10451150	4442	1324	ST GRANT-MCH BLOCK GRANT	43		(33,089)	(5,000)	(37,080)	(37,080)	(15,000)	(15,000)	(15,000)	(15,000)
1752	10451151	4442	13502	ST GRANT-MAIN BLOCK GRANT	43		(10,242)	(21,011)	(21,011)	(21,011)	(20,410)	(20,410)	(20,410)	(20,410)
1753	10451153	4445	1370	ST GRANT - HIGH RISK	43		(80,083)	(60,293)	(60,293)	(60,293)	(60,293)	(60,293)	(60,293)	(60,293)
1754	10451150	4447	13272	ST GRANT-SMART START	43		(42,519)	(40,575)	(43,445)	(43,445)	(45,288)	(45,288)	(45,288)	(45,288)
1755	10451150	4447	13341	SMART START GRANT	43		-	-	(45,000)	(45,000)	(65,000)	(65,000)	(65,000)	(65,000)
1756	10451150	4447	1335	ST GRANT-SMART START	43		(63,018)	(68,743)	(68,743)	(67,000)	(76,506)	(76,506)	(76,506)	(76,506)
1757	10451151	4447	1351	SMART START GRANT	43		-	-	(40,000)	(21,320)	(40,000)	(40,000)	(40,000)	(40,000)
1758	10451152	4447	1362	ST GRANT-SMART START	43		(32,785)	(56,801)	(53,013)	(53,013)	(64,584)	(64,584)	(64,584)	(64,584)
1759	10451150	4450	1327	STATE REIMBURSEMENT	43		-	-	-	(1,200)	-	-	-	-
1760	10451153	4450	1370	STATE REIMBURSEMENT	43		-	-	-	(800)	-	-	-	-
1761					43		(1,253,659)	(1,306,115)	(1,529,156)	(1,528,733)	(1,429,503)	(1,429,503)	(1,429,503)	(1,429,503)
1762	10451154	4500	1390	DEPT PERMIT CHARGES	45	450	(228,197)	(186,000)	(186,000)	(230,000)	(430,422)	(430,422)	(430,422)	(430,422)

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1763	10451154	4510	1390	DEPT SRV CHRGS	45	451	(5,000)	(2,600)	(2,600)	(1,545)	(7,500)	(7,500)	(7,500)
1764	10451150	4520	1320	DEPT SRV CHRGS-3RD PARTY	45	451	(10,145)	(13,500)	(13,500)	(8,000)	(10,000)	(10,000)	(10,000)
1765	10451150	4520	1321	DEPT SRV CHRGS-3RD PARTY	45	451	(8,703)	(28,500)	(28,500)	(12,000)	(12,000)	(12,000)	(12,000)
1766	10451150	4520	1324	DEPT SRV CHRGS-3RD PARTY	45	451	(147,604)	(143,500)	(143,500)	(125,000)	(160,000)	(160,000)	(160,000)
1767	10451150	4520	1327	DEPT SRV CHRGS-3RD PARTY	45	451	(816,470)	(755,500)	(755,500)	(660,000)	(670,000)	(670,000)	(670,000)
1768	10451150	4520	1329	DEPT SRV CHRGS-3RD PARTY	45	451	(51,144)	(75,000)	(75,000)	(70,000)	(78,000)	(78,000)	(78,000)
1769	10451150	4520	1334	DEPT SRV CHRGS-3RD PARTY	45	451	(166,368)	(303,000)	(303,000)	(148,000)	(220,000)	(220,000)	(220,000)
1770	10451153	4520	1370	DEPT SRV CHRGS-3RD PARTY	45	451	(599,571)	(571,500)	(571,500)	(590,000)	(609,433)	(609,433)	(609,433)
1771	10451150	4521	1320	DEPT SRV CHRGS-PTNT FEES	45	451	(19,862)	(26,000)	(26,000)	(12,000)	(13,000)	(13,000)	(13,000)
1772	10451150	4521	1321	DEPT SRV CHRGS-PTNT FEES	45	451	(41,708)	(40,000)	(40,000)	(52,500)	(55,000)	(55,000)	(55,000)
1773	10451150	4521	1323	DEPT SRV CHRGS-PTNT FEES	45	451	(183)	-	-	37	-	-	-
1774	10451150	4521	1324	DEPT SRV CHRGS-PTNT FEES	45	451	(105,182)	(105,000)	(105,000)	(110,000)	(110,000)	(110,000)	(110,000)
1775	10451150	4521	1327	DEPT SRV CHRGS-PTNT FEES	45	451	(12,042)	(7,900)	(7,900)	(19,000)	(20,000)	(20,000)	(20,000)
1776	10451150	4521	1334	DEPT SRV CHRGS-PTNT FEES	45	451	(44,211)	(22,380)	(30,436)	(60,000)	(162,999)	(162,999)	(162,999)
1777	10451153	4521	1370	DEPT SRV CHRGS-PTNT FEES	45	451	(86,386)	(95,000)	(95,000)	(104,000)	(104,000)	(104,000)	(104,000)
1778	10451150	4523	1321	DEPT SRV CHARGES - MEDICARE	45	451	(9,678)	(24,000)	(24,000)	-	-	-	-
1779					45		(2,354,453)	(2,399,380)	(2,407,436)	(2,202,008)	(2,662,354)	(2,662,354)	(2,662,354)
1780	10451101	4840	1300	MISC REVENUE-	48	481	-	-	(12,830)	(12,830)	-	-	-
1781	10451150	4840	1320	MISC REVENUE-	48	481	-	-	-	(60)	-	-	-
1782	10451150	4840	13272	MISC REVENUE-	48	481	-	-	(2,200)	(2,200)	-	-	-
1783	10451150	4840	1334	MISC REVENUE-	48	481	(165)	-	-	-	-	-	-
1784	10451151	4840	1350	MISC REVENUE-	48	481	-	-	(2,800)	(2,800)	-	-	-
1785	10451151	4840	13501	MISC REVENUE-	48	481	(14,860)	-	(1,231)	(5,600)	-	-	-
1786	10451151	4840	13503	MISC REVENUE-CAROLINAS	48	481	(2,200)	(20,000)	(20,000)	(45,000)	-	-	-
1787	10451151	4840	1353	MISC REVENUE-	48	481	(48,727)	-	(25,975)	(25,975)	-	-	-
1788	10451151	4840	13541	MISC REVENUE-	48	481	(4,885)	-	(12,792)	(12,792)	-	-	-
1789	10451101	4890	1300	MISC REVENUE-	48	481	(685)	-	-	(2,050)	-	-	-
1790	10451101	4892	1300	MISC REVENUE-NSF CHECK FEE	48	481	-	-	-	(25)	-	-	-
1791	10451154	4892	1390	MISC REVENUE-NSF CHECK FEE	48	481	(20)	-	-	(40)	-	-	-
1792	10451101	4895	1300	HEALTH - OTHER REVENUE	48	481	(50)	-	-	(6,171)	-	-	-
1793					48		(71,592)	(20,000)	(77,828)	(115,543)	-	-	-
1794	10451101	4920	1301	CONTINENCY	59	8CONT	-	-	-	-	(40,341)	(40,341)	(40,341)
1795	10451150	4920	1320	CONTINENCY	59	8CONT	-	-	9,320	-	-	-	-
1796	10451150	4920	1324	CONTINENCY	59	8CONT	-	-	(5,986)	-	-	-	-
1797	10451150	4920	1327	CONTINENCY	59	8CONT	-	-	3,990	-	-	-	-
1798	10451150	4920	13271	CONTINENCY	59	8CONT	-	-	(3,817)	-	-	-	-
1799	10451150	4920	1330	CONTINENCY	59	8CONT	-	-	(600)	-	-	-	-
1800	10451153	4920	1370	CONTINENCY	59	8CONT	-	-	(5,986)	-	-	-	-
1801					59		-	-	(3,079)	-	(40,341)	(40,341)	(40,341)
1802		4					(3,679,703)	(3,725,495)	(4,017,499)	(3,846,284)	(4,132,198)	(4,132,198)	(4,132,198)
1803	10551101	5121	1300	SALARIES & WAGES	51	1Sal	38,509	39,117	40,594	42,608	41,254	41,254	41,254
1804	10551101	5121	13001	SALARIES & WAGES	51	1Sal	6,505	-	-	6,335	-	-	-
1805	10551101	5121	1301	SALARIES & WAGES	51	1Sal	-	-	1,712	-	30,510	30,510	30,510
1806	10551150	5121	1320	SALARIES & WAGES	51	1Sal	121,224	174,630	175,348	155,830	165,610	165,610	165,610
1807	10551150	5121	13201	SALARIES & WAGES	51	1Sal	15,849	16,812	17,754	16,940	25,785	25,785	25,785
1808	10551150	5121	13202	SALARIES & WAGES	51	1Sal	71,769	73,356	76,406	67,970	84,720	84,720	84,720
1809	10551150	5121	13203	SALARIES & WAGES	51	1Sal	69,207	65,769	69,118	63,500	92,087	92,087	92,087
1810	10551150	5121	1321	SALARIES & WAGES	51	1Sal	82,142	88,599	92,401	96,040	105,411	105,411	105,411
1811	10551150	5121	13211	SALARIES & WAGES	51	1Sal	28,163	37,275	38,203	24,000	26,704	26,704	26,704
1812	10551150	5121	13212	SALARIES & WAGES	51	1Sal	8,442	6,768	7,073	8,210	8,433	8,433	8,433
1813	10551150	5121	1323	SALARIES & WAGES	51	1Sal	41,234	56,544	58,670	47,000	59,378	59,378	59,378
1814	10551150	5121	1324	SALARIES & WAGES	51	1Sal	337,889	382,533	402,571	372,500	419,460	419,460	419,460
1815	10551150	5121	13241	SALARIES & WAGES	51	1Sal	8,191	5,962	5,948	17,800	-	-	-
1816	10551150	5121	1327	SALARIES & WAGES	51	1Sal	453,073	480,371	495,590	511,000	517,094	517,094	517,094
1817	10551150	5121	13271	SALARIES & WAGES	51	1Sal	31,333	24,908	22,667	33,000	26,154	26,154	26,154
1818	10551150	5121	13272	SALARIES & WAGES	51	1Sal	27,753	25,270	26,220	33,100	26,533	26,533	26,533
1819	10551150	5121	1329	SALARIES & WAGES	51	1Sal	118,894	151,906	157,419	113,300	154,336	154,336	154,336
1820	10551150	5121	1330	SALARIES & WAGES	51	1Sal	961	2,955	2,792	1,200	3,102	3,102	3,102
1821	10551150	5121	1332	SALARIES & WAGES	51	1Sal	215	147	152	1,200	147	147	147
1822	10551150	5121	1334	SALARIES & WAGES	51	1Sal	59,035	62,460	147,237	138,500	223,474	223,474	223,474
1823	10551150	5121	13341	SALARIES & WAGES	51	1Sal	-	-	(5,053)	9,500	26,000	26,000	26,000
1824	10551150	5121	1335	SALARIES & WAGES	51	1Sal	48,432	50,113	52,000	55,100	52,695	52,695	52,695
1825	10551150	5121	1336	SALARIES & WAGES	51	1Sal	13,631	22,566	23,409	17,200	23,547	23,547	23,547
1826	10551150	5121	1337	SALARIES & WAGES	51	1Sal	19,220	10,921	11,337	13,300	11,619	11,619	11,619
1827	10551151	5121	1350	SALARIES & WAGES	51	1Sal	66,052	64,018	66,435	72,000	103,497	67,497	67,497
1828	10551151	5121	13501	SALARIES & WAGES	51	1Sal	-	-	297	250	-	-	-
1829	10551151	5121	13502	SALARIES & WAGES	51	1Sal	14,770	15,465	15,428	13,310	14,456	14,456	14,456
1830	10551151	5121	13503	SALARIES & WAGES	51	1Sal	12,968	15,465	15,428	15,170	-	-	-
1831	10551151	5121	1351	SALARIES & WAGES	51	1Sal	-	-	18,549	8,100	15,537	15,537	15,537
1832	10551151	5121	1352	SALARIES & WAGES	51	1Sal	-	36,000	37,589	33,010	44,000	44,000	44,000
1833	10551151	5121	1353	SALARIES & WAGES	51	1Sal	14,018	13,791	14,309	14,100	14,477	14,477	14,477
1834	10551151	5121	13541	SALARIES & WAGES	51	1Sal	4,458	4,597	4,770	6,900	4,826	4,826	4,826
1835	10551152	5121	1360	SALARIES & WAGES	51	1Sal	40,884	31,359	32,564	31,500	33,618	33,618	33,618
1836	10551152	5121	13601	SALARIES & WAGES	51	1Sal	118,099	129,196	134,259	133,000	153,512	153,512	153,512
1837	10551152	5121	13602	SALARIES & WAGES	51	1Sal	146,506	162,052	168,183	156,000	171,192	171,192	171,192
1838	10551152	5121	13603	SALARIES & WAGES	51	1Sal	12,447	4,334	4,497	10,350	4,550	4,550	4,550
1839	10551152	5121	1362	SALARIES & WAGES	51	1Sal	20,134	25,730	26,697	27,240	27,016	27,016	27,016

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
1840	10551152	5121	1363	SALARIES & WAGES	51	1Sal	7,597	5,158	5,146	3,207	-	-	-
1841	10551153	5121	1370	SALARIES & WAGES	51	1Sal	430,967	487,555	518,661	510,000	727,232	727,232	727,232
1842	10551153	5121	13701	SALARIES & WAGES	51	1Sal	207,829	197,184	197,059	204,000	9,101	9,101	9,101
1843	10551154	5121	1390	SALARIES & WAGES	51	1Sal	831,884	932,974	968,896	968,000	1,059,981	1,059,981	1,059,981
1844	10551101	5122	1300	SALARIES & WAGES-OVERTIME	51	1Sal	194	-	-	-	-	-	-
1845	10551101	5126	1300	SALARIES & WAGES-TEMP AND	51	1Sal	5,336	-	-	-	-	-	-
1846	10551150	5126	1320	SALARIES & WAGES-TEMP AND	51	1Sal	7,267	1,558	1,906	9,460	9,242	9,242	9,242
1847	10551150	5126	13203	SALARIES & WAGES-TEMP AND	51	1Sal	1,822	1,618	1,614	-	-	-	-
1848	10551150	5126	1321	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	-	16	-	-	-
1849	10551150	5126	1324	SALARIES & WAGES-TEMP AND	51	1Sal	29,808	88,670	91,791	35,100	87,547	87,547	87,547
1850	10551150	5126	1327	SALARIES & WAGES-TEMP AND	51	1Sal	69,212	95,494	97,781	79,000	85,973	85,973	85,973
1851	10551150	5126	1332	SALARIES & WAGES-TEMP AND	51	1Sal	1,103	-	787	40	760	760	760
1852	10551150	5126	13341	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	28,202	-	10,500	10,500	10,500
1853	10551150	5126	1336	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	-	23	-	-	-
1854	10551150	5126	1337	SALARIES & WAGES-TEMP AND	51	1Sal	84	-	-	-	-	-	-
1855	10551151	5126	13501	SALARIES & WAGES-TEMP AND	51	1Sal	11,024	11,303	7,527	11,000	-	-	-
1856	10551151	5126	13503	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	-	240	-	-	-
1857	10551151	5126	1351	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	12,966	4,720	13,037	13,037	13,037
1858	10551151	5126	1353	SALARIES & WAGES-TEMP AND	51	1Sal	222	-	216	361	-	-	-
1859	10551151	5126	13541	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	11,506	11,534	-	-	-
1860	10551152	5126	1362	SALARIES & WAGES-TEMP AND	51	1Sal	962	-	190	-	5,000	5,000	5,000
1861	10551152	5126	1363	SALARIES & WAGES-TEMP AND	51	1Sal	1,028	-	-	-	-	-	-
1862	10551153	5126	1370	SALARIES & WAGES-TEMP AND	51	1Sal	36,202	10,606	11,382	46,100	21,046	21,046	21,046
1863	10551153	5126	13701	SALARIES & WAGES-TEMP AND	51	1Sal	5,652	5,277	5,264	7,120	-	-	-
1864	10551101	5170	1300	BOARD MEMBER	51	1Sal	3,000	3,960	4,101	3,600	3,960	3,960	3,960
1865	10551101	5128	1300	TRAVEL ALLOWANCE	51	2Ben	2,240	-	-	-	-	-	-
1866	10551101	5132	1300	SEPARATION ALLOWANCE	51	2Ben	860	915	950	997	965	965	965
1867	10551101	5132	13001	SEPARATION ALLOWANCE	51	2Ben	146	-	-	150	-	-	-
1868	10551101	5132	1301	SEPARATION ALLOWANCE	51	2Ben	-	-	40	-	714	714	714
1869	10551150	5132	1320	SEPARATION ALLOWANCE	51	2Ben	2,718	4,086	4,102	3,647	3,876	3,876	3,876
1870	10551150	5132	13201	SEPARATION ALLOWANCE	51	2Ben	351	394	416	398	603	603	603
1871	10551150	5132	13202	SEPARATION ALLOWANCE	51	2Ben	1,595	1,717	1,788	1,595	1,982	1,982	1,982
1872	10551150	5132	13203	SEPARATION ALLOWANCE	51	2Ben	1,532	1,539	1,617	1,490	2,155	2,155	2,155
1873	10551150	5132	1321	SEPARATION ALLOWANCE	51	2Ben	1,831	2,073	2,162	2,250	2,467	2,467	2,467
1874	10551150	5132	13211	SEPARATION ALLOWANCE	51	2Ben	638	872	894	562	625	625	625
1875	10551150	5132	13212	SEPARATION ALLOWANCE	51	2Ben	187	140	147	195	197	197	197
1876	10551150	5132	1323	SEPARATION ALLOWANCE	51	2Ben	933	1,323	1,373	1,100	1,389	1,389	1,389
1877	10551150	5132	1324	SEPARATION ALLOWANCE	51	2Ben	7,501	8,952	9,421	8,720	9,815	9,815	9,815
1878	10551150	5132	13241	SEPARATION ALLOWANCE	51	2Ben	177	139	139	417	-	-	-
1879	10551150	5132	1327	SEPARATION ALLOWANCE	51	2Ben	10,132	11,241	11,597	12,000	12,100	12,100	12,100
1880	10551150	5132	13271	SEPARATION ALLOWANCE	51	2Ben	698	583	530	775	612	612	612
1881	10551150	5132	13272	SEPARATION ALLOWANCE	51	2Ben	643	591	613	780	621	621	621
1882	10551150	5132	1329	SEPARATION ALLOWANCE	51	2Ben	2,634	3,555	3,684	2,655	3,611	3,611	3,611
1883	10551150	5132	1330	SEPARATION ALLOWANCE	51	2Ben	22	69	72	30	73	73	73
1884	10551150	5132	1332	SEPARATION ALLOWANCE	51	2Ben	4	3	3	30	3	3	3
1885	10551150	5132	1334	SEPARATION ALLOWANCE	51	2Ben	1,317	1,462	3,445	3,240	5,228	5,228	5,228
1886	10551150	5132	13341	SEPARATION ALLOWANCE	51	2Ben	-	-	(119)	225	608	608	608
1887	10551150	5132	1335	SEPARATION ALLOWANCE	51	2Ben	1,076	1,173	1,217	1,290	1,233	1,233	1,233
1888	10551150	5132	1336	SEPARATION ALLOWANCE	51	2Ben	301	529	549	405	551	551	551
1889	10551150	5132	1337	SEPARATION ALLOWANCE	51	2Ben	378	256	266	315	272	272	272
1890	10551151	5132	1350	SEPARATION ALLOWANCE	51	2Ben	1,472	1,499	1,556	1,685	2,421	1,579	1,579
1891	10551151	5132	13501	SEPARATION ALLOWANCE	51	2Ben	-	-	174	10	-	-	-
1892	10551151	5132	13502	SEPARATION ALLOWANCE	51	2Ben	316	362	361	312	338	338	338
1893	10551151	5132	13503	SEPARATION ALLOWANCE	51	2Ben	304	362	361	355	-	-	-
1894	10551151	5132	1351	SEPARATION ALLOWANCE	51	2Ben	-	-	434	190	364	364	364
1895	10551151	5132	1352	SEPARATION ALLOWANCE	51	2Ben	-	842	879	775	1,030	1,030	1,030
1896	10551151	5132	1353	SEPARATION ALLOWANCE	51	2Ben	312	323	335	330	339	339	339
1897	10551151	5132	13541	SEPARATION ALLOWANCE	51	2Ben	99	108	112	165	113	113	113
1898	10551152	5132	1360	SEPARATION ALLOWANCE	51	2Ben	912	734	762	740	787	787	787
1899	10551152	5132	13601	SEPARATION ALLOWANCE	51	2Ben	2,647	3,023	3,141	3,120	3,592	3,592	3,592
1900	10551152	5132	13602	SEPARATION ALLOWANCE	51	2Ben	3,258	3,792	3,935	3,660	4,006	4,006	4,006
1901	10551152	5132	13603	SEPARATION ALLOWANCE	51	2Ben	278	101	105	245	106	106	106
1902	10551152	5132	1362	SEPARATION ALLOWANCE	51	2Ben	471	603	626	665	632	632	632
1903	10551152	5132	1363	SEPARATION ALLOWANCE	51	2Ben	158	121	121	75	-	-	-
1904	10551153	5132	1370	SEPARATION ALLOWANCE	51	2Ben	9,604	11,409	12,137	11,940	17,018	17,018	17,018
1905	10551153	5132	13701	SEPARATION ALLOWANCE	51	2Ben	4,614	4,614	4,611	4,780	213	213	213
1906	10551154	5132	1390	SEPARATION ALLOWANCE	51	2Ben	18,493	21,832	22,673	22,650	24,804	24,804	24,804
1907	10551101	5134	1300	401-K SUPP RET PLAN -OTHER	51	2Ben	1,935	1,956	2,030	2,132	2,063	2,063	2,063
1908	10551101	5134	13001	401-K SUPP RET PLAN -OTHER	51	2Ben	325	-	-	320	-	-	-
1909	10551101	5134	1301	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	86	-	1,525	1,525	1,525
1910	10551150	5134	1320	401-K SUPP RET PLAN -OTHER	51	2Ben	6,053	8,732	8,768	7,795	8,280	8,280	8,280
1911	10551150	5134	13201	401-K SUPP RET PLAN -OTHER	51	2Ben	792	841	888	850	1,289	1,289	1,289
1912	10551150	5134	13202	401-K SUPP RET PLAN -OTHER	51	2Ben	3,588	3,668	3,821	3,400	4,236	4,236	4,236
1913	10551150	5134	13203	401-K SUPP RET PLAN -OTHER	51	2Ben	3,461	3,289	3,456	3,175	4,604	4,604	4,604
1914	10551150	5134	1321	401-K SUPP RET PLAN -OTHER	51	2Ben	4,103	4,429	4,619	4,805	5,270	5,270	5,270
1915	10551150	5134	13211	401-K SUPP RET PLAN -OTHER	51	2Ben	1,408	1,864	1,910	1,200	1,335	1,335	1,335
1916	10551150	5134	13212	401-K SUPP RET PLAN -OTHER	51	2Ben	422	339	354	415	422	422	422

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								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1917	10551150	5134	1323	401-K SUPP RET PLAN -OTHER	51	2Ben	2,062	2,827	2,933	2,350	2,969	2,969	2,969
1918	10551150	5134	1324	401-K SUPP RET PLAN -OTHER	51	2Ben	16,889	19,127	20,129	18,625	20,973	20,973	20,973
1919	10551150	5134	13241	401-K SUPP RET PLAN -OTHER	51	2Ben	409	298	297	890	-	-	-
1920	10551150	5134	1327	401-K SUPP RET PLAN -OTHER	51	2Ben	22,649	24,019	24,780	25,550	25,855	25,855	25,855
1921	10551150	5134	13271	401-K SUPP RET PLAN -OTHER	51	2Ben	1,567	1,245	1,133	1,650	1,308	1,308	1,308
1922	10551150	5134	13272	401-K SUPP RET PLAN -OTHER	51	2Ben	1,388	1,263	1,311	1,655	1,327	1,327	1,327
1923	10551150	5134	1329	401-K SUPP RET PLAN -OTHER	51	2Ben	5,945	7,595	7,871	5,665	7,717	7,717	7,717
1924	10551150	5134	1330	401-K SUPP RET PLAN -OTHER	51	2Ben	48	148	154	60	155	155	155
1925	10551150	5134	1332	401-K SUPP RET PLAN -OTHER	51	2Ben	11	8	8	60	8	8	8
1926	10551150	5134	1334	401-K SUPP RET PLAN -OTHER	51	2Ben	2,952	3,123	7,361	6,930	11,174	11,174	11,174
1927	10551150	5134	13341	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	(253)	475	1,300	1,300	1,300
1928	10551150	5134	1335	401-K SUPP RET PLAN -OTHER	51	2Ben	2,422	2,506	2,600	2,755	2,635	2,635	2,635
1929	10551150	5134	1336	401-K SUPP RET PLAN -OTHER	51	2Ben	681	1,129	1,171	860	1,177	1,177	1,177
1930	10551150	5134	1337	401-K SUPP RET PLAN -OTHER	51	2Ben	961	546	567	665	581	581	581
1931	10551151	5134	1350	401-K SUPP RET PLAN -OTHER	51	2Ben	3,302	3,201	3,322	3,600	5,175	3,375	3,375
1932	10551151	5134	13501	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	371	15	-	-	-
1933	10551151	5134	13502	401-K SUPP RET PLAN -OTHER	51	2Ben	738	773	771	670	723	723	723
1934	10551151	5134	13503	401-K SUPP RET PLAN -OTHER	51	2Ben	648	773	771	759	-	-	-
1935	10551151	5134	1351	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	927	405	777	777	777
1936	10551151	5134	1352	401-K SUPP RET PLAN -OTHER	51	2Ben	-	1,800	1,879	1,655	2,200	2,200	2,200
1937	10551151	5134	1353	401-K SUPP RET PLAN -OTHER	51	2Ben	701	690	716	705	724	724	724
1938	10551151	5134	13541	401-K SUPP RET PLAN -OTHER	51	2Ben	223	230	239	345	241	241	241
1939	10551152	5134	1360	401-K SUPP RET PLAN -OTHER	51	2Ben	2,044	1,568	1,628	1,575	1,681	1,681	1,681
1940	10551152	5134	13601	401-K SUPP RET PLAN -OTHER	51	2Ben	5,905	6,460	6,713	6,650	7,676	7,676	7,676
1941	10551152	5134	13602	401-K SUPP RET PLAN -OTHER	51	2Ben	7,325	8,103	8,410	7,800	8,560	8,560	8,560
1942	10551152	5134	13603	401-K SUPP RET PLAN -OTHER	51	2Ben	622	217	225	520	228	228	228
1943	10551152	5134	1362	401-K SUPP RET PLAN -OTHER	51	2Ben	1,007	1,287	1,335	1,415	1,351	1,351	1,351
1944	10551152	5134	1363	401-K SUPP RET PLAN -OTHER	51	2Ben	380	257	256	161	-	-	-
1945	10551153	5134	1370	401-K SUPP RET PLAN -OTHER	51	2Ben	21,545	24,378	25,934	25,500	36,362	36,362	36,362
1946	10551153	5134	13701	401-K SUPP RET PLAN -OTHER	51	2Ben	10,392	9,859	9,853	10,200	455	455	455
1947	10551154	5134	1390	401-K SUPP RET PLAN -OTHER	51	2Ben	41,594	46,649	48,445	48,400	52,999	52,999	52,999
1948	10551101	5181	1300	FICA CONTRIBUTIONS	51	2Ben	3,635	3,295	3,419	3,327	3,459	3,459	3,459
1949	10551101	5181	13001	FICA CONTRIBUTIONS	51	2Ben	430	3,347	3,339	418	-	-	-
1950	10551101	5181	1301	FICA CONTRIBUTIONS	51	2Ben	-	-	131	-	2,335	2,335	2,335
1951	10551150	5181	1320	FICA CONTRIBUTIONS	51	2Ben	9,450	18,521	18,591	12,170	13,374	13,374	13,374
1952	10551150	5181	13201	FICA CONTRIBUTIONS	51	2Ben	1,105	1,286	1,358	1,220	1,973	1,973	1,973
1953	10551150	5181	13202	FICA CONTRIBUTIONS	51	2Ben	5,016	5,612	5,845	4,825	6,481	6,481	6,481
1954	10551150	5181	13203	FICA CONTRIBUTIONS	51	2Ben	5,130	124	392	4,540	7,045	7,045	7,045
1955	10551150	5181	1321	FICA CONTRIBUTIONS	51	2Ben	5,939	6,778	7,069	7,045	8,064	8,064	8,064
1956	10551150	5181	13211	FICA CONTRIBUTIONS	51	2Ben	2,000	2,852	2,923	1,780	2,043	2,043	2,043
1957	10551150	5181	13212	FICA CONTRIBUTIONS	51	2Ben	598	518	541	610	645	645	645
1958	10551150	5181	1323	FICA CONTRIBUTIONS	51	2Ben	3,049	4,326	4,489	3,525	4,542	4,542	4,542
1959	10551150	5181	1324	FICA CONTRIBUTIONS	51	2Ben	26,939	36,503	38,274	29,270	38,786	38,786	38,786
1960	10551150	5181	13241	FICA CONTRIBUTIONS	51	2Ben	566	456	455	1,330	-	-	-
1961	10551150	5181	1327	FICA CONTRIBUTIONS	51	2Ben	38,807	40,215	41,561	43,600	46,135	46,135	46,135
1962	10551150	5181	13271	FICA CONTRIBUTIONS	51	2Ben	2,369	1,905	1,734	2,500	2,001	2,001	2,001
1963	10551150	5181	13272	FICA CONTRIBUTIONS	51	2Ben	1,933	1,933	2,006	2,300	2,030	2,030	2,030
1964	10551150	5181	1329	FICA CONTRIBUTIONS	51	2Ben	8,465	11,621	12,043	8,110	11,807	11,807	11,807
1965	10551150	5181	1330	FICA CONTRIBUTIONS	51	2Ben	73	227	235	90	237	237	237
1966	10551150	5181	1332	FICA CONTRIBUTIONS	51	2Ben	101	11	74	95	71	71	71
1967	10551150	5181	1334	FICA CONTRIBUTIONS	51	2Ben	4,497	4,779	11,265	10,500	17,095	17,095	17,095
1968	10551150	5181	13341	FICA CONTRIBUTIONS	51	2Ben	-	-	1,770	730	2,792	2,792	2,792
1969	10551150	5181	1335	FICA CONTRIBUTIONS	51	2Ben	3,688	3,834	3,978	4,200	4,031	4,031	4,031
1970	10551150	5181	1336	FICA CONTRIBUTIONS	51	2Ben	996	1,727	1,791	1,300	1,801	1,801	1,801
1971	10551150	5181	1337	FICA CONTRIBUTIONS	51	2Ben	1,390	835	867	980	889	889	889
1972	10551151	5181	1350	FICA CONTRIBUTIONS	51	2Ben	4,710	4,898	5,083	5,090	7,918	5,164	5,164
1973	10551151	5181	13501	FICA CONTRIBUTIONS	51	2Ben	843	865	612	865	-	-	-
1974	10551151	5181	13502	FICA CONTRIBUTIONS	51	2Ben	1,130	1,183	1,180	1,020	1,105	1,105	1,105
1975	10551151	5181	13503	FICA CONTRIBUTIONS	51	2Ben	992	1,183	1,180	1,179	-	-	-
1976	10551151	5181	1351	FICA CONTRIBUTIONS	51	2Ben	-	-	2,377	990	2,186	2,186	2,186
1977	10551151	5181	1352	FICA CONTRIBUTIONS	51	2Ben	-	2,754	2,876	2,355	3,366	3,366	3,366
1978	10551151	5181	1353	FICA CONTRIBUTIONS	51	2Ben	1,089	1,075	1,115	1,120	1,108	1,108	1,108
1979	10551151	5181	13541	FICA CONTRIBUTIONS	51	2Ben	341	352	1,245	1,412	369	369	369
1980	10551152	5181	1360	FICA CONTRIBUTIONS	51	2Ben	2,993	2,399	2,491	2,340	2,572	2,572	2,572
1981	10551152	5181	13601	FICA CONTRIBUTIONS	51	2Ben	9,038	9,883	10,270	10,100	11,744	11,744	11,744
1982	10551152	5181	13602	FICA CONTRIBUTIONS	51	2Ben	10,538	12,397	12,866	11,700	13,096	13,096	13,096
1983	10551152	5181	13603	FICA CONTRIBUTIONS	51	2Ben	952	332	344	790	348	348	348
1984	10551152	5181	1362	FICA CONTRIBUTIONS	51	2Ben	1,468	1,968	2,057	2,210	2,449	2,449	2,449
1985	10551152	5181	1363	FICA CONTRIBUTIONS	51	2Ben	644	394	393	245	-	-	-
1986	10551153	5181	1370	FICA CONTRIBUTIONS	51	2Ben	34,566	53,195	55,598	41,000	57,243	57,243	57,243
1987	10551153	5181	13701	FICA CONTRIBUTIONS	51	2Ben	15,823	404	430	15,570	696	696	696
1988	10551154	5181	1390	FICA CONTRIBUTIONS	51	2Ben	60,887	71,372	74,120	72,000	81,089	81,089	81,089
1989	10551101	5182	1300	RET CONTRIB.- OTHER	51	2Ben	1,893	1,913	1,985	2,084	2,017	2,017	2,017
1990	10551101	5182	13001	RET CONTRIB.- OTHER	51	2Ben	318	-	-	310	-	-	-
1991	10551101	5182	1301	RET CONTRIB.- OTHER	51	2Ben	-	-	84	-	1,492	1,492	1,492
1992	10551150	5182	1320	RET CONTRIB.- OTHER	51	2Ben	5,921	8,539	8,574	7,625	8,097	8,097	8,097
1993	10551150	5182	13201	RET CONTRIB.- OTHER	51	2Ben	775	822	868	830	1,261	1,261	1,261

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
1994	10551150	5182	13202	RET CONTRIB.- OTHER	51	2Ben	3,510	3,587	3,736	3,325	4,143	4,143	4,143
1995	10551150	5182	13203	RET CONTRIB.- OTHER	51	2Ben	3,384	3,216	3,380	3,110	4,503	4,503	4,503
1996	10551150	5182	1321	RET CONTRIB.- OTHER	51	2Ben	4,013	4,333	4,519	4,700	5,155	5,155	5,155
1997	10551150	5182	13211	RET CONTRIB.- OTHER	51	2Ben	1,377	1,823	1,868	1,160	1,306	1,306	1,306
1998	10551150	5182	13212	RET CONTRIB.- OTHER	51	2Ben	413	331	346	405	412	412	412
1999	10551150	5182	1323	RET CONTRIB.- OTHER	51	2Ben	2,016	2,765	2,869	2,300	2,904	2,904	2,904
2000	10551150	5182	1324	RET CONTRIB.- OTHER	51	2Ben	16,518	18,706	19,685	18,220	20,512	20,512	20,512
2001	10551150	5182	13241	RET CONTRIB.- OTHER	51	2Ben	400	292	291	871	-	-	-
2002	10551150	5182	1327	RET CONTRIB.- OTHER	51	2Ben	22,151	23,490	24,235	25,000	25,286	25,286	25,286
2003	10551150	5182	13271	RET CONTRIB.- OTHER	51	2Ben	1,532	1,218	1,109	1,620	1,279	1,279	1,279
2004	10551150	5182	13272	RET CONTRIB.- OTHER	51	2Ben	1,357	1,236	1,282	1,620	1,297	1,297	1,297
2005	10551150	5182	1329	RET CONTRIB.- OTHER	51	2Ben	5,814	7,428	7,698	5,540	7,547	7,547	7,547
2006	10551150	5182	1330	RET CONTRIB.- OTHER	51	2Ben	47	145	150	60	152	152	152
2007	10551150	5182	1332	RET CONTRIB.- OTHER	51	2Ben	11	8	8	60	8	8	8
2008	10551150	5182	1334	RET CONTRIB.- OTHER	51	2Ben	2,887	3,055	7,201	6,780	10,928	10,928	10,928
2009	10551150	5182	13341	RET CONTRIB.- OTHER	51	2Ben	-	-	(247)	465	1,271	1,271	1,271
2010	10551150	5182	1335	RET CONTRIB.- OTHER	51	2Ben	2,368	2,451	2,543	2,700	2,577	2,577	2,577
2011	10551150	5182	1336	RET CONTRIB.- OTHER	51	2Ben	667	1,104	1,145	845	1,151	1,151	1,151
2012	10551150	5182	1337	RET CONTRIB.- OTHER	51	2Ben	940	534	554	650	568	568	568
2013	10551151	5182	1350	RET CONTRIB.- OTHER	51	2Ben	3,230	3,131	3,249	3,520	5,060	3,300	3,300
2014	10551151	5182	13501	RET CONTRIB.- OTHER	51	2Ben	-	-	363	15	-	-	-
2015	10551151	5182	13502	RET CONTRIB.- OTHER	51	2Ben	722	756	754	651	707	707	707
2016	10551151	5182	13503	RET CONTRIB.- OTHER	51	2Ben	634	756	754	742	-	-	-
2017	10551151	5182	1351	RET CONTRIB.- OTHER	51	2Ben	-	-	907	550	760	760	760
2018	10551151	5182	1352	RET CONTRIB.- OTHER	51	2Ben	-	1,760	1,838	1,620	2,152	2,152	2,152
2019	10551151	5182	1353	RET CONTRIB.- OTHER	51	2Ben	685	675	700	690	708	708	708
2020	10551151	5182	13541	RET CONTRIB.- OTHER	51	2Ben	218	225	233	340	236	236	236
2021	10551152	5182	1360	RET CONTRIB.- OTHER	51	2Ben	1,999	1,534	1,593	1,540	1,644	1,644	1,644
2022	10551152	5182	13601	RET CONTRIB.- OTHER	51	2Ben	5,775	6,318	6,566	6,500	7,507	7,507	7,507
2023	10551152	5182	13602	RET CONTRIB.- OTHER	51	2Ben	7,164	7,924	8,224	7,600	8,371	8,371	8,371
2024	10551152	5182	13603	RET CONTRIB.- OTHER	51	2Ben	609	212	220	510	223	223	223
2025	10551152	5182	1362	RET CONTRIB.- OTHER	51	2Ben	984	1,258	1,305	1,385	1,321	1,321	1,321
2026	10551152	5182	1363	RET CONTRIB.- OTHER	51	2Ben	371	252	251	157	-	-	-
2027	10551153	5182	1370	RET CONTRIB.- OTHER	51	2Ben	21,071	23,841	25,361	25,000	35,561	35,561	35,561
2028	10551153	5182	13701	RET CONTRIB.- OTHER	51	2Ben	10,163	9,642	9,636	9,975	445	445	445
2029	10551154	5182	1390	RET CONTRIB.- OTHER	51	2Ben	40,679	45,622	47,379	47,400	51,834	51,834	51,834
2030	10551150	5185	1327	UNEMPLOYMENT CLAIMS	51	2Ben	-	-	512	514	-	-	-
2031	10551101	5189	1300	OTHER FRINGE BENEFITS	51	2Ben	-	-	-	4,700	-	-	-
2032	10551101	5190	1300	LIFE INSURANCE - EMPLOYEES	51	2Ben	74	-	75	75	-	-	-
2033	10551101	5190	13001	LIFE INSURANCE - EMPLOYEES	51	2Ben	11	-	-	12	-	-	-
2034	10551150	5190	1320	LIFE INSURANCE - EMPLOYEES	51	2Ben	204	-	274	275	-	-	-
2035	10551150	5190	13201	LIFE INSURANCE - EMPLOYEES	51	2Ben	28	-	30	30	-	-	-
2036	10551150	5190	13202	LIFE INSURANCE - EMPLOYEES	51	2Ben	126	-	120	120	-	-	-
2037	10551150	5190	13203	LIFE INSURANCE - EMPLOYEES	51	2Ben	120	-	110	110	-	-	-
2038	10551150	5190	1321	LIFE INSURANCE - EMPLOYEES	51	2Ben	141	-	172	172	-	-	-
2039	10551150	5190	13211	LIFE INSURANCE - EMPLOYEES	51	2Ben	50	-	45	45	-	-	-
2040	10551150	5190	13212	LIFE INSURANCE - EMPLOYEES	51	2Ben	16	-	15	15	-	-	-
2041	10551150	5190	1323	LIFE INSURANCE - EMPLOYEES	51	2Ben	72	-	90	90	-	-	-
2042	10551150	5190	1324	LIFE INSURANCE - EMPLOYEES	51	2Ben	600	-	643	645	-	-	-
2043	10551150	5190	13241	LIFE INSURANCE - EMPLOYEES	51	2Ben	15	-	40	40	-	-	-
2044	10551150	5190	1327	LIFE INSURANCE - EMPLOYEES	51	2Ben	803	-	898	900	-	-	-
2045	10551150	5190	13271	LIFE INSURANCE - EMPLOYEES	51	2Ben	46	-	60	60	-	-	-
2046	10551150	5190	13272	LIFE INSURANCE - EMPLOYEES	51	2Ben	57	-	60	60	-	-	-
2047	10551150	5190	1329	LIFE INSURANCE - EMPLOYEES	51	2Ben	209	-	205	205	-	-	-
2048	10551150	5190	1330	LIFE INSURANCE - EMPLOYEES	51	2Ben	2	-	2	2	-	-	-
2049	10551150	5190	1332	LIFE INSURANCE - EMPLOYEES	51	2Ben	0	-	2	2	-	-	-
2050	10551150	5190	1334	LIFE INSURANCE - EMPLOYEES	51	2Ben	103	-	234	235	-	-	-
2051	10551150	5190	13341	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	15	15	-	-	-
2052	10551150	5190	1335	LIFE INSURANCE - EMPLOYEES	51	2Ben	85	-	100	100	-	-	-
2053	10551150	5190	1336	LIFE INSURANCE - EMPLOYEES	51	2Ben	23	-	30	30	-	-	-
2054	10551150	5190	1337	LIFE INSURANCE - EMPLOYEES	51	2Ben	33	-	25	25	-	-	-
2055	10551151	5190	1350	LIFE INSURANCE - EMPLOYEES	51	2Ben	116	-	130	130	-	-	-
2056	10551151	5190	13501	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	1	1	-	-	-
2057	10551151	5190	13502	LIFE INSURANCE - EMPLOYEES	51	2Ben	26	-	25	25	-	-	-
2058	10551151	5190	13503	LIFE INSURANCE - EMPLOYEES	51	2Ben	23	-	27	27	-	-	-
2059	10551151	5190	1351	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	15	15	-	-	-
2060	10551151	5190	1352	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	53	53	-	-	-
2061	10551151	5190	1353	LIFE INSURANCE - EMPLOYEES	51	2Ben	25	-	30	30	-	-	-
2062	10551151	5190	13541	LIFE INSURANCE - EMPLOYEES	51	2Ben	8	-	13	13	-	-	-
2063	10551152	5190	1360	LIFE INSURANCE - EMPLOYEES	51	2Ben	69	-	55	55	-	-	-
2064	10551152	5190	13601	LIFE INSURANCE - EMPLOYEES	51	2Ben	207	-	234	235	-	-	-
2065	10551152	5190	13602	LIFE INSURANCE - EMPLOYEES	51	2Ben	258	-	289	290	-	-	-
2066	10551152	5190	13603	LIFE INSURANCE - EMPLOYEES	51	2Ben	22	-	20	20	-	-	-
2067	10551152	5190	1362	LIFE INSURANCE - EMPLOYEES	51	2Ben	35	-	50	50	-	-	-
2068	10551152	5190	1363	LIFE INSURANCE - EMPLOYEES	51	2Ben	12	-	6	6	-	-	-
2069	10551153	5190	1370	LIFE INSURANCE - EMPLOYEES	51	2Ben	749	-	898	900	-	-	-
2070	10551153	5190	13701	LIFE INSURANCE - EMPLOYEES	51	2Ben	366	-	354	355	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
2071	10551154	5190	1390	LIFE INSURANCE - EMPLOYEES	51	2Ben	1,449	-	1,706	1,710	-	-	-
2072	10551101	5183	1300	HEALTH INSURANCE	51	3Ben	5,499	7,159	6,427	6,427	7,881	7,881	7,881
2073	10551101	5183	13001	HEALTH INSURANCE	51	3Ben	1,885	-	1,925	1,925	-	-	-
2074	10551101	5183	1301	HEALTH INSURANCE	51	3Ben	-	-	-	-	3,531	3,531	3,531
2075	10551150	5183	1320	HEALTH INSURANCE	51	3Ben	13,818	44,499	17,811	17,811	22,010	22,010	22,010
2076	10551150	5183	13201	HEALTH INSURANCE	51	3Ben	2,440	-	2,560	2,560	3,429	3,429	3,429
2077	10551150	5183	13202	HEALTH INSURANCE	51	3Ben	11,213	-	10,584	10,584	11,267	11,267	11,267
2078	10551150	5183	13203	HEALTH INSURANCE	51	3Ben	9,772	-	10,090	10,090	12,246	12,246	12,246
2079	10551150	5183	1321	HEALTH INSURANCE	51	3Ben	12,713	20,602	15,294	15,294	17,009	17,009	17,009
2080	10551150	5183	13211	HEALTH INSURANCE	51	3Ben	4,883	-	3,983	3,983	4,309	4,309	4,309
2081	10551150	5183	13212	HEALTH INSURANCE	51	3Ben	1,717	-	1,439	1,439	1,361	1,361	1,361
2082	10551150	5183	1323	HEALTH INSURANCE	51	3Ben	4,845	6,969	5,682	5,682	7,672	7,672	7,672
2083	10551150	5183	1324	HEALTH INSURANCE	51	3Ben	43,518	50,695	49,749	49,749	55,806	55,806	55,806
2084	10551150	5183	13241	HEALTH INSURANCE	51	3Ben	1,223	-	2,868	2,868	-	-	-
2085	10551150	5183	1327	HEALTH INSURANCE	51	3Ben	58,336	57,066	66,275	66,275	62,820	62,820	62,820
2086	10551150	5183	13271	HEALTH INSURANCE	51	3Ben	5,493	5,832	6,266	6,266	6,420	6,420	6,420
2087	10551150	5183	13272	HEALTH INSURANCE	51	3Ben	6,933	5,949	8,720	8,720	6,548	6,548	6,548
2088	10551150	5183	1329	HEALTH INSURANCE	51	3Ben	14,611	18,531	13,913	13,913	20,400	20,400	20,400
2089	10551150	5183	1330	HEALTH INSURANCE	51	3Ben	77	219	112	112	241	241	241
2090	10551150	5183	1332	HEALTH INSURANCE	51	3Ben	53	-	244	244	33	33	33
2091	10551150	5183	1334	HEALTH INSURANCE	51	3Ben	5,537	7,013	13,117	13,117	26,980	26,980	26,980
2092	10551150	5183	1335	HEALTH INSURANCE	51	3Ben	5,379	6,386	6,160	6,160	7,030	7,030	7,030
2093	10551150	5183	1336	HEALTH INSURANCE	51	3Ben	1,376	2,202	1,806	1,806	2,424	2,424	2,424
2094	10551150	5183	1337	HEALTH INSURANCE	51	3Ben	2,394	904	1,333	1,333	995	995	995
2095	10551151	5183	1350	HEALTH INSURANCE	51	3Ben	10,577	14,390	11,895	11,895	15,841	9,421	9,421
2096	10551151	5183	13501	HEALTH INSURANCE	51	3Ben	-	-	42	42	-	-	-
2097	10551151	5183	13502	HEALTH INSURANCE	51	3Ben	2,228	-	2,076	2,076	2,889	2,889	2,889
2098	10551151	5183	13503	HEALTH INSURANCE	51	3Ben	1,896	-	2,447	2,447	-	-	-
2099	10551151	5183	1352	HEALTH INSURANCE	51	3Ben	-	5,832	5,906	5,906	6,420	6,420	6,420
2100	10551152	5183	1360	HEALTH INSURANCE	51	3Ben	4,979	3,980	3,871	3,871	4,382	4,382	4,382
2101	10551152	5183	13601	HEALTH INSURANCE	51	3Ben	12,750	18,662	15,613	15,613	26,964	26,964	26,964
2102	10551152	5183	13602	HEALTH INSURANCE	51	3Ben	34,743	36,742	30,482	30,482	40,446	40,446	40,446
2103	10551152	5183	13603	HEALTH INSURANCE	51	3Ben	1,434	584	1,205	1,205	642	642	642
2104	10551152	5183	1362	HEALTH INSURANCE	51	3Ben	5,556	5,949	5,512	5,512	6,548	6,548	6,548
2105	10551152	5183	1363	HEALTH INSURANCE	51	3Ben	1,229	-	451	451	-	-	-
2106	10551153	5183	1370	HEALTH INSURANCE	51	3Ben	50,397	85,847	59,690	59,690	99,638	99,638	99,638
2107	10551153	5183	13701	HEALTH INSURANCE	51	3Ben	19,461	-	17,312	17,312	1,284	1,284	1,284
2108	10551154	5183	1390	HEALTH INSURANCE	51	3Ben	106,222	124,703	127,770	127,770	150,116	150,116	150,116
2109	10551101	5184	1300	HEALTH INSURANCE - RETIREES	51	3Ben	56,844	63,060	72,864	72,864	75,528	75,528	75,528
2110	10551101	51841	1300	HEALTH INSURANCE - RETIREES	51	3Ben	11,485	11,116	11,435	9,268	9,072	9,072	9,072
2111	10551101	5187	1300	DENTAL INSURANCE	51	3Ben	399	473	287	287	523	523	523
2112	10551101	5187	13001	DENTAL INSURANCE	51	3Ben	92	-	65	65	-	-	-
2113	10551101	5187	1301	DENTAL INSURANCE	51	3Ben	-	-	-	-	234	234	234
2114	10551150	5187	1320	DENTAL INSURANCE	51	3Ben	882	2,930	760	760	1,460	1,460	1,460
2115	10551150	5187	13201	DENTAL INSURANCE	51	3Ben	146	-	122	122	228	228	228
2116	10551150	5187	13202	DENTAL INSURANCE	51	3Ben	630	-	384	384	747	747	747
2117	10551150	5187	13203	DENTAL INSURANCE	51	3Ben	580	-	372	372	812	812	812
2118	10551150	5187	1321	DENTAL INSURANCE	51	3Ben	808	1,356	674	674	1,129	1,129	1,129
2119	10551150	5187	13211	DENTAL INSURANCE	51	3Ben	305	-	175	175	286	286	286
2120	10551150	5187	13212	DENTAL INSURANCE	51	3Ben	106	-	71	71	90	90	90
2121	10551150	5187	1323	DENTAL INSURANCE	51	3Ben	325	461	271	271	509	509	509
2122	10551150	5187	1324	DENTAL INSURANCE	51	3Ben	2,744	3,337	2,071	2,071	3,703	3,703	3,703
2123	10551150	5187	13241	DENTAL INSURANCE	51	3Ben	69	-	138	138	-	-	-
2124	10551150	5187	1327	DENTAL INSURANCE	51	3Ben	3,862	3,760	2,878	2,878	4,168	4,168	4,168
2125	10551150	5187	13271	DENTAL INSURANCE	51	3Ben	426	384	308	308	426	426	426
2126	10551150	5187	13272	DENTAL INSURANCE	51	3Ben	342	392	313	313	435	435	435
2127	10551150	5187	1329	DENTAL INSURANCE	51	3Ben	765	1,222	510	510	1,354	1,354	1,354
2128	10551150	5187	1330	DENTAL INSURANCE	51	3Ben	6	14	6	6	16	16	16
2129	10551150	5187	1332	DENTAL INSURANCE	51	3Ben	2	-	16	16	3	3	3
2130	10551150	5187	1334	DENTAL INSURANCE	51	3Ben	429	461	605	605	1,790	1,790	1,790
2131	10551150	5187	1335	DENTAL INSURANCE	51	3Ben	414	423	319	319	466	466	466
2132	10551150	5187	1336	DENTAL INSURANCE	51	3Ben	82	146	48	48	161	161	161
2133	10551150	5187	1337	DENTAL INSURANCE	51	3Ben	137	62	53	53	66	66	66
2134	10551151	5187	1350	DENTAL INSURANCE	51	3Ben	576	949	446	446	1,051	625	625
2135	10551151	5187	13501	DENTAL INSURANCE	51	3Ben	-	-	2	2	-	-	-
2136	10551151	5187	13502	DENTAL INSURANCE	51	3Ben	180	-	109	109	192	192	192
2137	10551151	5187	13503	DENTAL INSURANCE	51	3Ben	152	-	129	129	-	-	-
2138	10551151	5187	1352	DENTAL INSURANCE	51	3Ben	-	384	189	189	426	426	426
2139	10551152	5187	1360	DENTAL INSURANCE	51	3Ben	320	262	175	175	291	291	291
2140	10551152	5187	13601	DENTAL INSURANCE	51	3Ben	1,024	1,229	828	828	1,789	1,789	1,789
2141	10551152	5187	13602	DENTAL INSURANCE	51	3Ben	2,153	2,420	1,434	1,434	2,684	2,684	2,684
2142	10551152	5187	13603	DENTAL INSURANCE	51	3Ben	115	39	64	64	43	43	43
2143	10551152	5187	1362	DENTAL INSURANCE	51	3Ben	289	392	292	292	435	435	435
2144	10551152	5187	1363	DENTAL INSURANCE	51	3Ben	83	-	24	24	-	-	-
2145	10551153	5187	1370	DENTAL INSURANCE	51	3Ben	3,270	5,653	2,655	2,655	6,612	6,612	6,612
2146	10551153	5187	13701	DENTAL INSURANCE	51	3Ben	1,217	-	722	722	85	85	85
2147	10551154	5187	1390	DENTAL INSURANCE	51	3Ben	6,704	8,210	5,523	5,523	9,961	9,961	9,961

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
2148	10551101	5188	1300	DENTAL INS - RETIREES UNDER	51	3Ben	4,033	4,407	3,573	3,573	3,701	3,701	3,701
2149					51		4,978,717	5,559,398	5,919,404	5,721,895	6,424,309	6,374,307	6,374,307
2150	10551150	5211	1334	CLEANING & JANITORIAL	52	0Supp	-	150	150	7	-	-	-
2151	10551152	5211	1360	CLEANING & JANITORIAL	52	0Supp	40	-	-	-	-	-	-
2152	10551150	5212	1320	WEARING APPARREL	52	0Supp	421	446	446	446	455	455	455
2153	10551150	5212	1321	WEARING APPARREL	52	0Supp	256	272	272	272	277	277	277
2154	10551150	5212	1323	WEARING APPARREL	52	0Supp	212	225	225	225	230	230	230
2155	10551150	5212	1324	WEARING APPARREL	52	0Supp	256	385	385	385	393	393	393
2156	10551150	5212	1327	WEARING APPARREL	52	0Supp	674	845	845	845	862	862	862
2157	10551150	5212	13272	WEARING APPARREL	52	0Supp	42	-	-	-	-	-	-
2158	10551150	5212	1329	WEARING APPARREL	52	0Supp	154	156	156	56	156	156	156
2159	10551150	5212	1330	WEARING APPARREL	52	0Supp	205	50	-	-	-	-	-
2160	10551150	5212	1334	WEARING APPARREL	52	0Supp	289	400	400	543	600	600	600
2161	10551150	5212	1335	WEARING APPARREL	52	0Supp	94	217	217	31	117	117	117
2162	10551150	5212	1336	WEARING APPARREL	52	0Supp	197	209	209	209	213	213	213
2163	10551152	5212	13601	WEARING APPARREL	52	0Supp	135	150	150	-	150	150	150
2164	10551152	5212	13602	WEARING APPARREL	52	0Supp	551	100	200	-	200	200	200
2165	10551152	5212	1363	WEARING APPARREL	52	0Supp	49	-	-	-	-	-	-
2166	10551153	5212	1370	WEARING APPARREL	52	0Supp	906	944	944	944	963	963	963
2167	10551154	5212	1390	WEARING APPARREL	52	0Supp	2,965	2,101	2,101	2,087	4,575	4,575	4,575
2168	10551101	5220	1300	FOOD AND PROVISIONS	52	0Supp	905	750	750	300	765	765	765
2169	10551150	5220	1320	FOOD AND PROVISIONS	52	0Supp	254	241	241	241	246	246	246
2170	10551150	5220	1321	FOOD AND PROVISIONS	52	0Supp	400	362	362	691	369	369	369
2171	10551150	5220	1323	FOOD AND PROVISIONS	52	0Supp	208	259	259	259	264	264	264
2172	10551150	5220	1324	FOOD AND PROVISIONS	52	0Supp	545	542	542	655	553	553	553
2173	10551150	5220	1327	FOOD AND PROVISIONS	52	0Supp	760	811	811	811	827	827	827
2174	10551150	5220	13271	FOOD AND PROVISIONS	52	0Supp	-	-	-	24	-	-	-
2175	10551150	5220	13272	FOOD AND PROVISIONS	52	0Supp	-	-	600	600	-	-	-
2176	10551150	5220	1329	FOOD AND PROVISIONS	52	0Supp	142	150	150	652	153	153	153
2177	10551150	5220	1330	FOOD AND PROVISIONS	52	0Supp	50	50	25	25	-	-	-
2178	10551150	5220	1334	FOOD AND PROVISIONS	52	0Supp	198	198	198	198	200	200	200
2179	10551150	5220	1335	FOOD AND PROVISIONS	52	0Supp	33	34	34	414	35	35	35
2180	10551150	5220	1336	FOOD AND PROVISIONS	52	0Supp	150	155	155	155	158	158	158
2181	10551150	5220	1337	FOOD AND PROVISIONS	52	0Supp	674	250	250	250	200	200	200
2182	10551151	5220	1350	FOOD AND PROVISIONS	52	0Supp	322	538	538	538	1,218	1,118	1,118
2183	10551151	5220	13502	FOOD AND PROVISIONS	52	0Supp	21	200	200	-	-	-	-
2184	10551151	5220	13503	FOOD AND PROVISIONS	52	0Supp	633	-	-	1,820	-	-	-
2185	10551151	5220	1352	FOOD AND PROVISIONS	52	0Supp	-	200	200	400	838	838	838
2186	10551151	5220	1353	FOOD AND PROVISIONS	52	0Supp	155	-	-	-	-	-	-
2187	10551152	5220	1360	FOOD AND PROVISIONS	52	0Supp	394	-	-	79	-	-	-
2188	10551152	5220	13601	FOOD AND PROVISIONS	52	0Supp	-	-	-	47	-	-	-
2189	10551152	5220	13602	FOOD AND PROVISIONS	52	0Supp	-	-	-	200	200	200	200
2190	10551152	5220	13603	FOOD AND PROVISIONS	52	0Supp	184	200	200	200	200	200	200
2191	10551153	5220	1370	FOOD AND PROVISIONS	52	0Supp	874	812	812	812	828	828	828
2192	10551154	5220	1390	FOOD AND PROVISIONS	52	0Supp	1,186	1,200	1,200	900	1,200	1,200	1,200
2193	10551150	5232	1320	AUDIO VISUAL SUPPLIES	52	0Supp	-	155	155	10	158	158	158
2194	10551150	5232	1321	AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	102	102	102
2195	10551150	5232	1323	AUDIO VISUAL SUPPLIES	52	0Supp	-	10	10	-	10	10	10
2196	10551150	5232	1324	AUDIO VISUAL SUPPLIES	52	0Supp	-	88	88	-	90	90	90
2197	10551150	5232	1327	AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	100	100	100
2198	10551150	5232	1329	AUDIO VISUAL SUPPLIES	52	0Supp	-	27	27	-	-	-	-
2199	10551150	5232	1334	AUDIO VISUAL SUPPLIES	52	0Supp	-	10	10	110	100	100	100
2200	10551150	5232	1335	AUDIO VISUAL SUPPLIES	52	0Supp	-	10	10	-	-	-	-
2201	10551150	5232	1336	AUDIO VISUAL SUPPLIES	52	0Supp	-	52	52	-	53	53	53
2202	10551150	5232	1337	AUDIO VISUAL SUPPLIES	52	0Supp	31	300	300	150	-	-	-
2203	10551151	5232	1350	AUDIO VISUAL SUPPLIES	52	0Supp	247	300	300	-	300	300	300
2204	10551151	5232	13503	AUDIO VISUAL SUPPLIES	52	0Supp	-	-	-	-	300	-	-
2205	10551151	5232	13541	AUDIO VISUAL SUPPLIES	52	0Supp	702	-	-	-	-	-	-
2206	10551152	5232	13601	AUDIO VISUAL SUPPLIES	52	0Supp	169	60	60	68	60	60	60
2207	10551153	5232	1370	AUDIO VISUAL SUPPLIES	52	0Supp	-	150	150	-	153	153	153
2208	10551154	5232	1390	AUDIO VISUAL SUPPLIES	52	0Supp	370	300	300	285	300	300	300
2209	10551154	5232	1392	AUDIO VISUAL SUPPLIES	52	0Supp	162	400	400	400	-	-	-
2210	10551101	5233	1300	PERIODICALS BOOKS & OTHER	52	0Supp	70	-	-	-	-	-	-
2211	10551150	5233	1320	PERIODICALS BOOKS & OTHER	52	0Supp	598	525	525	333	535	535	535
2212	10551150	5233	1321	PERIODICALS BOOKS & OTHER	52	0Supp	185	260	260	53	265	265	265
2213	10551150	5233	1323	PERIODICALS BOOKS & OTHER	52	0Supp	24	28	28	11	28	28	28
2214	10551150	5233	1324	PERIODICALS BOOKS & OTHER	52	0Supp	413	300	300	270	306	306	306
2215	10551150	5233	1327	PERIODICALS BOOKS & OTHER	52	0Supp	818	318	318	1,041	800	800	800
2216	10551150	5233	13272	PERIODICALS BOOKS & OTHER	52	0Supp	451	-	-	-	-	-	-
2217	10551150	5233	1329	PERIODICALS BOOKS & OTHER	52	0Supp	114	57	57	49	58	58	58
2218	10551150	5233	1334	PERIODICALS BOOKS & OTHER	52	0Supp	50	206	206	251	210	210	210
2219	10551150	5233	1335	PERIODICALS BOOKS & OTHER	52	0Supp	735	100	100	79	102	102	102
2220	10551150	5233	1336	PERIODICALS BOOKS & OTHER	52	0Supp	115	119	119	119	121	121	121
2221	10551150	5233	1337	PERIODICALS BOOKS & OTHER	52	0Supp	503	300	300	180	123	123	123
2222	10551151	5233	1350	PERIODICALS BOOKS & OTHER	52	0Supp	100	20	720	807	-	-	-
2223	10551151	5233	1351	PERIODICALS BOOKS & OTHER	52	0Supp	-	-	3,000	3,000	500	500	500
2224	10551151	5233	1352	PERIODICALS BOOKS & OTHER	52	0Supp	-	200	200	-	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
2225	10551152	5233	1360	PERIODICALS BOOKS & OTHER	52	0Supp	39	-	-	-	-	-	-
2226	10551152	5233	13601	PERIODICALS BOOKS & OTHER	52	0Supp	409	1,500	750	597	300	300	300
2227	10551152	5233	13603	PERIODICALS BOOKS & OTHER	52	0Supp	98	1,000	500	23	-	-	-
2228	10551152	5233	1362	PERIODICALS BOOKS & OTHER	52	0Supp	260	200	200	791	100	100	100
2229	10551152	5233	1363	PERIODICALS BOOKS & OTHER	52	0Supp	36	100	-	-	-	-	-
2230	10551153	5233	1370	PERIODICALS BOOKS & OTHER	52	0Supp	441	527	527	399	538	538	538
2231	10551154	5233	1390	PERIODICALS BOOKS & OTHER	52	0Supp	2,771	4,304	4,304	1,895	4,300	4,300	4,300
2232	10551150	5239	1320	MEDICAL SUPPLIES AND	52	0Supp	11,838	10,717	30,717	32,717	31,331	31,331	31,331
2233	10551150	5239	1321	MEDICAL SUPPLIES AND	52	0Supp	33,183	43,800	43,800	42,300	44,676	44,676	44,676
2234	10551150	5239	1323	MEDICAL SUPPLIES AND	52	0Supp	376	378	378	900	500	500	500
2235	10551150	5239	1324	MEDICAL SUPPLIES AND	52	0Supp	47,865	56,530	103,182	103,182	71,530	71,530	71,530
2236	10551150	5239	1325	MEDICAL SUPPLIES AND	52	0Supp	6,723	9,600	9,600	9,600	9,600	9,600	9,600
2237	10551150	5239	1327	MEDICAL SUPPLIES AND	52	0Supp	12,420	11,405	11,405	13,000	12,033	12,033	12,033
2238	10551150	5239	1329	MEDICAL SUPPLIES AND	52	0Supp	10	75	75	121	100	100	100
2239	10551150	5239	1330	MEDICAL SUPPLIES AND	52	0Supp	25	100	-	-	-	-	-
2240	10551150	5239	1332	MEDICAL SUPPLIES AND	52	0Supp	25	-	-	-	-	-	-
2241	10551150	5239	1334	MEDICAL SUPPLIES AND	52	0Supp	24,149	33,400	46,691	44,691	52,294	52,294	52,294
2242	10551150	5239	13341	MEDICAL SUPPLIES AND	52	0Supp	-	-	1,500	500	1,250	1,250	1,250
2243	10551150	5239	1335	MEDICAL SUPPLIES AND	52	0Supp	32	4,175	1,675	2,675	2,729	2,729	2,729
2244	10551150	5239	1336	MEDICAL SUPPLIES AND	52	0Supp	754	3,409	3,409	3,409	3,477	3,477	3,477
2245	10551150	5239	1337	MEDICAL SUPPLIES AND	52	0Supp	20,772	4,000	4,000	7,970	1,000	1,000	1,000
2246	10551151	5239	13501	MEDICAL SUPPLIES AND	52	0Supp	2,053	-	978	978	-	-	-
2247	10551152	5239	1360	MEDICAL SUPPLIES AND	52	0Supp	40	-	-	-	-	-	-
2248	10551152	5239	13602	MEDICAL SUPPLIES AND	52	0Supp	4,534	5,550	9,150	6,628	10,000	10,000	10,000
2249	10551152	5239	13603	MEDICAL SUPPLIES AND	52	0Supp	4,554	1,500	2,100	2,100	2,325	2,325	2,325
2250	10551152	5239	1362	MEDICAL SUPPLIES AND	52	0Supp	2,371	2,518	9,232	7,291	3,500	3,500	3,500
2251	10551153	5239	1370	MEDICAL SUPPLIES AND	52	0Supp	30,350	31,300	31,300	31,300	32,636	32,636	32,636
2252	10551154	5239	1390	MEDICAL SUPPLIES AND	52	0Supp	265	620	620	2,500	750	750	750
2253	10551101	5260	1300	PRINTING AND OFFICE SUPPLIES	52	0Supp	3,582	3,524	5,724	5,186	3,594	3,594	3,594
2254	10551150	5260	1320	PRINTING AND OFFICE SUPPLIES	52	0Supp	4,416	4,203	4,203	6,717	4,907	4,907	4,907
2255	10551150	5260	1321	PRINTING AND OFFICE SUPPLIES	52	0Supp	4,805	3,414	3,414	4,500	3,482	3,482	3,482
2256	10551150	5260	1323	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,400	1,207	1,207	1,207	1,320	1,320	1,320
2257	10551150	5260	1324	PRINTING AND OFFICE SUPPLIES	52	0Supp	7,136	6,065	6,065	6,300	7,483	7,483	7,483
2258	10551150	5260	1327	PRINTING AND OFFICE SUPPLIES	52	0Supp	8,535	7,141	7,141	7,800	7,283	7,283	7,283
2259	10551150	5260	13271	PRINTING AND OFFICE SUPPLIES	52	0Supp	251	225	225	515	300	300	300
2260	10551150	5260	13272	PRINTING AND OFFICE SUPPLIES	52	0Supp	7,978	400	4,516	4,516	2,350	2,350	2,350
2261	10551150	5260	1329	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,540	2,400	2,400	2,700	2,802	2,802	2,802
2262	10551150	5260	1330	PRINTING AND OFFICE SUPPLIES	52	0Supp	707	100	50	61	-	-	-
2263	10551150	5260	1334	PRINTING AND OFFICE SUPPLIES	52	0Supp	3,067	4,800	9,762	11,762	10,933	10,933	10,933
2264	10551150	5260	13341	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	1,500	1,500	1,250	1,250	1,250
2265	10551150	5260	1335	PRINTING AND OFFICE SUPPLIES	52	0Supp	991	2,430	1,983	983	2,023	2,023	2,023
2266	10551150	5260	1336	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,057	1,050	1,050	1,050	1,071	1,071	1,071
2267	10551150	5260	1337	PRINTING AND OFFICE SUPPLIES	52	0Supp	10,773	3,390	3,390	3,390	1,500	1,500	1,500
2268	10551151	5260	1350	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,366	2,000	2,000	3,126	5,000	2,000	2,000
2269	10551151	5260	13501	PRINTING AND OFFICE SUPPLIES	52	0Supp	486	-	-	837	-	-	-
2270	10551151	5260	13502	PRINTING AND OFFICE SUPPLIES	52	0Supp	156	150	150	350	-	-	-
2271	10551151	5260	13503	PRINTING AND OFFICE SUPPLIES	52	0Supp	78	-	-	1,356	-	-	-
2272	10551151	5260	1351	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	-	1,800	3,000	4,000	4,000	4,000
2273	10551151	5260	1352	PRINTING AND OFFICE SUPPLIES	52	0Supp	-	3,050	3,050	3,250	4,700	4,700	4,700
2274	10551151	5260	1353	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,000	-	1,000	1,861	-	-	-
2275	10551151	5260	13541	PRINTING AND OFFICE SUPPLIES	52	0Supp	1,002	-	376	376	-	-	-
2276	10551152	5260	1360	PRINTING AND OFFICE SUPPLIES	52	0Supp	946	-	-	417	-	-	-
2277	10551152	5260	13601	PRINTING AND OFFICE SUPPLIES	52	0Supp	11,641	10,000	3,400	4,200	2,000	2,000	2,000
2278	10551152	5260	13602	PRINTING AND OFFICE SUPPLIES	52	0Supp	6,361	3,000	4,269	5,769	5,000	5,000	5,000
2279	10551152	5260	13603	PRINTING AND OFFICE SUPPLIES	52	0Supp	15	-	300	777	500	500	500
2280	10551152	5260	1362	PRINTING AND OFFICE SUPPLIES	52	0Supp	296	600	4,214	3,914	800	800	800
2281	10551152	5260	1363	PRINTING AND OFFICE SUPPLIES	52	0Supp	670	686	686	127	690	690	690
2282	10551153	5260	1370	PRINTING AND OFFICE SUPPLIES	52	0Supp	11,549	10,152	10,152	14,000	11,640	11,640	11,640
2283	10551154	5260	1390	PRINTING AND OFFICE SUPPLIES	52	0Supp	30,039	21,190	20,190	20,050	18,800	18,800	18,800
2284	10551154	5260	1392	PRINTING AND OFFICE SUPPLIES	52	0Supp	11,326	800	800	800	-	-	-
2285	10551154	5270	1390	INVENTORY	52	0Supp	1,627	2,034	2,034	1,845	31,000	31,000	31,000
2286	10551101	5290	1300	TOOLS AND SUPPLIES	52	0Supp	107	50	50	60	52	52	52
2287	10551150	5290	1320	TOOLS AND SUPPLIES	52	0Supp	128	135	135	124	137	137	137
2288	10551150	5290	1321	TOOLS AND SUPPLIES	52	0Supp	145	52	52	157	53	53	53
2289	10551150	5290	1323	TOOLS AND SUPPLIES	52	0Supp	14	15	15	-	15	15	15
2290	10551150	5290	1324	TOOLS AND SUPPLIES	52	0Supp	215	185	185	185	189	189	189
2291	10551150	5290	1327	TOOLS AND SUPPLIES	52	0Supp	154	115	115	115	117	117	117
2292	10551150	5290	1329	TOOLS AND SUPPLIES	52	0Supp	392	20	20	-	21	21	21
2293	10551150	5290	1334	TOOLS AND SUPPLIES	52	0Supp	200	300	700	555	714	714	714
2294	10551150	5290	1335	TOOLS AND SUPPLIES	52	0Supp	-	15	15	-	15	15	15
2295	10551150	5290	1336	TOOLS AND SUPPLIES	52	0Supp	2	6	6	-	6	6	6
2296	10551150	5290	1337	TOOLS AND SUPPLIES	52	0Supp	302	363	363	363	100	100	100
2297	10551151	5290	1350	TOOLS AND SUPPLIES	52	0Supp	48	50	50	-	50	50	50
2298	10551151	5290	13502	TOOLS AND SUPPLIES	52	0Supp	380	-	-	-	-	-	-
2299	10551151	5290	13503	TOOLS AND SUPPLIES	52	0Supp	22	-	-	-	-	-	-
2300	10551151	5290	1352	TOOLS AND SUPPLIES	52	0Supp	-	50	50	-	-	-	-
2301	10551152	5290	1360	TOOLS AND SUPPLIES	52	0Supp	165	-	-	-	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
2302	10551153	5290	1370	TOOLS AND SUPPLIES	52	OSupp	253	289	289	289	295	295	295
2303	10551154	5290	1390	TOOLS AND SUPPLIES	52	OSupp	9,078	11,650	11,650	10,585	10,500	10,500	10,500
2304	10551154	5290	1392	TOOLS AND SUPPLIES	52	OSupp	12,672	3,300	13,306	7,936	-	-	-
2305	10551101	5311	1300	TRAVEL	52	1Trav	1,383	650	750	956	750	750	750
2306	10551150	5311	1320	TRAVEL	52	1Trav	1,039	2,015	2,015	1,200	2,075	2,075	2,075
2307	10551150	5311	1321	TRAVEL	52	1Trav	670	1,619	1,619	350	1,667	1,667	1,667
2308	10551150	5311	1323	TRAVEL	52	1Trav	130	800	800	500	824	824	824
2309	10551150	5311	1324	TRAVEL	52	1Trav	867	1,079	1,079	1,079	1,100	1,100	1,100
2310	10551150	5311	1327	TRAVEL	52	1Trav	711	1,227	1,227	1,227	1,264	1,264	1,264
2311	10551150	5311	13271	TRAVEL	52	1Trav	636	515	515	710	515	515	515
2312	10551150	5311	13272	TRAVEL	52	1Trav	1,330	500	1,600	1,600	1,200	1,200	1,200
2313	10551150	5311	1329	TRAVEL	52	1Trav	369	462	462	-	462	462	462
2314	10551150	5311	1330	TRAVEL	52	1Trav	1	50	25	25	-	-	-
2315	10551150	5311	1334	TRAVEL	52	1Trav	48	87	87	95	300	300	300
2316	10551150	5311	13341	TRAVEL	52	1Trav	-	-	500	500	500	500	500
2317	10551150	5311	1335	TRAVEL	52	1Trav	1,966	3,000	1,500	1,700	3,000	3,000	3,000
2318	10551150	5311	1336	TRAVEL	52	1Trav	164	321	321	150	330	330	330
2319	10551150	5311	1337	TRAVEL	52	1Trav	1,296	2,500	2,500	2,500	2,000	2,000	2,000
2320	10551151	5311	1350	TRAVEL	52	1Trav	424	300	300	230	920	320	320
2321	10551151	5311	13501	TRAVEL	52	1Trav	91	-	-	-	-	-	-
2322	10551151	5311	13502	TRAVEL	52	1Trav	478	725	725	300	-	-	-
2323	10551151	5311	13503	TRAVEL	52	1Trav	463	-	-	400	-	-	-
2324	10551151	5311	1351	TRAVEL	52	1Trav	-	-	-	-	100	100	100
2325	10551151	5311	1352	TRAVEL	52	1Trav	-	300	300	562	500	500	500
2326	10551151	5311	1353	TRAVEL	52	1Trav	320	-	400	400	-	-	-
2327	10551151	5311	13541	TRAVEL	52	1Trav	61	-	-	-	-	-	-
2328	10551152	5311	1360	TRAVEL	52	1Trav	814	600	600	600	600	600	600
2329	10551152	5311	13601	TRAVEL	52	1Trav	389	600	800	800	900	900	900
2330	10551152	5311	13602	TRAVEL	52	1Trav	167	600	600	600	600	600	600
2331	10551152	5311	13603	TRAVEL	52	1Trav	64	200	200	200	500	500	500
2332	10551152	5311	1362	TRAVEL	52	1Trav	477	900	900	900	1,000	1,000	1,000
2333	10551152	5311	1363	TRAVEL	52	1Trav	166	500	250	250	250	250	250
2334	10551153	5311	1370	TRAVEL	52	1Trav	1,006	1,083	1,083	700	1,115	1,115	1,115
2335	10551154	5311	1390	TRAVEL	52	1Trav	703	981	981	955	1,011	1,011	1,011
2336	10551101	5312	1300	TRAVEL SUBSISTENCE	52	1Trav	186	496	646	646	511	511	511
2337	10551150	5312	1320	TRAVEL SUBSISTENCE	52	1Trav	1,207	1,600	1,600	1,600	1,648	1,648	1,648
2338	10551150	5312	1321	TRAVEL SUBSISTENCE	52	1Trav	703	805	805	350	829	829	829
2339	10551150	5312	1323	TRAVEL SUBSISTENCE	52	1Trav	154	663	663	663	683	683	683
2340	10551150	5312	1324	TRAVEL SUBSISTENCE	52	1Trav	896	1,004	1,004	1,004	1,034	1,034	1,034
2341	10551150	5312	1327	TRAVEL SUBSISTENCE	52	1Trav	1,864	1,519	1,519	1,519	2,324	2,324	2,324
2342	10551150	5312	13271	TRAVEL SUBSISTENCE	52	1Trav	127	25	25	25	25	25	25
2343	10551150	5312	13272	TRAVEL SUBSISTENCE	52	1Trav	799	550	1,450	1,450	700	700	700
2344	10551150	5312	1329	TRAVEL SUBSISTENCE	52	1Trav	93	395	395	657	395	395	395
2345	10551150	5312	1330	TRAVEL SUBSISTENCE	52	1Trav	2	-	-	-	-	-	-
2346	10551150	5312	1334	TRAVEL SUBSISTENCE	52	1Trav	21	47	47	47	1,000	1,000	1,000
2347	10551150	5312	1335	TRAVEL SUBSISTENCE	52	1Trav	395	579	579	779	596	596	596
2348	10551150	5312	1336	TRAVEL SUBSISTENCE	52	1Trav	52	120	120	120	124	124	124
2349	10551150	5312	1337	TRAVEL SUBSISTENCE	52	1Trav	2,111	1,500	1,500	1,500	2,000	2,000	2,000
2350	10551151	5312	1350	TRAVEL SUBSISTENCE	52	1Trav	344	250	250	-	500	250	250
2351	10551151	5312	13502	TRAVEL SUBSISTENCE	52	1Trav	27	-	-	100	-	-	-
2352	10551151	5312	1352	TRAVEL SUBSISTENCE	52	1Trav	-	250	250	-	200	200	200
2353	10551152	5312	1360	TRAVEL SUBSISTENCE	52	1Trav	594	-	-	-	-	-	-
2354	10551152	5312	13601	TRAVEL SUBSISTENCE	52	1Trav	1,190	600	800	800	1,450	1,450	1,450
2355	10551152	5312	13602	TRAVEL SUBSISTENCE	52	1Trav	-	420	750	750	600	600	600
2356	10551152	5312	13603	TRAVEL SUBSISTENCE	52	1Trav	-	200	200	200	500	500	500
2357	10551152	5312	1362	TRAVEL SUBSISTENCE	52	1Trav	106	250	350	350	1,000	1,000	1,000
2358	10551152	5312	1363	TRAVEL SUBSISTENCE	52	1Trav	-	600	300	300	250	250	250
2359	10551153	5312	1370	TRAVEL SUBSISTENCE	52	1Trav	1,456	2,405	2,405	2,000	2,477	2,477	2,477
2360	10551154	5312	1390	TRAVEL SUBSISTENCE	52	1Trav	4,125	6,175	6,175	6,125	6,360	6,360	6,360
2361	10551154	5312	1392	TRAVEL SUBSISTENCE	52	1Trav	1,439	1,200	1,200	1,200	-	-	-
2362	10551101	5395	1300	EDUCATION EXPENSES	52	1Trav	336	400	400	400	412	412	412
2363	10551150	5395	1320	EDUCATION EXPENSES	52	1Trav	1,019	1,145	1,145	1,145	2,000	2,000	2,000
2364	10551150	5395	1321	EDUCATION EXPENSES	52	1Trav	260	335	335	335	335	335	335
2365	10551150	5395	1323	EDUCATION EXPENSES	52	1Trav	246	250	250	250	250	250	250
2366	10551150	5395	1324	EDUCATION EXPENSES	52	1Trav	397	517	517	517	676	676	676
2367	10551150	5395	1327	EDUCATION EXPENSES	52	1Trav	1,558	1,654	1,654	2,357	2,254	2,254	2,254
2368	10551150	5395	13272	EDUCATION EXPENSES	52	1Trav	390	175	575	575	475	475	475
2369	10551150	5395	1329	EDUCATION EXPENSES	52	1Trav	250	273	273	273	278	278	278
2370	10551150	5395	1330	EDUCATION EXPENSES	52	1Trav	0	25	25	-	-	-	-
2371	10551150	5395	1334	EDUCATION EXPENSES	52	1Trav	2	122	122	947	-	-	-
2372	10551150	5395	13341	EDUCATION EXPENSES	52	1Trav	-	-	730	730	500	500	500
2373	10551150	5395	1335	EDUCATION EXPENSES	52	1Trav	131	275	275	275	275	275	275
2374	10551150	5395	1336	EDUCATION EXPENSES	52	1Trav	237	156	156	156	156	156	156
2375	10551150	5395	1337	EDUCATION EXPENSES	52	1Trav	568	2,000	2,000	400	500	500	500
2376	10551151	5395	1350	EDUCATION EXPENSES	52	1Trav	512	200	200	154	400	100	100
2377	10551151	5395	13502	EDUCATION EXPENSES	52	1Trav	85	-	-	350	-	-	-
2378	10551151	5395	1351	EDUCATION EXPENSES	52	1Trav	-	-	200	-	100	100	100

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								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
2379	10551151	5395	1352	EDUCATION EXPENSES	52	1Trav	-	200	200	100	-	-	-
2380	10551152	5395	1360	EDUCATION EXPENSES	52	1Trav	111	-	-	-	-	-	-
2381	10551152	5395	13601	EDUCATION EXPENSES	52	1Trav	-	-	-	571	1,180	1,180	1,180
2382	10551152	5395	13602	EDUCATION EXPENSES	52	1Trav	145	-	750	684	320	320	320
2383	10551152	5395	1362	EDUCATION EXPENSES	52	1Trav	-	250	250	600	700	700	700
2384	10551152	5395	1363	EDUCATION EXPENSES	52	1Trav	685	550	390	390	200	200	200
2385	10551153	5395	1370	EDUCATION EXPENSES	52	1Trav	-	1,662	1,662	1,190	1,695	1,695	1,695
2386	10551154	5395	1390	EDUCATION EXPENSES	52	1Trav	2,728	3,100	3,100	3,100	5,000	5,000	5,000
2387	10551154	5395	1392	EDUCATION EXPENSES	52	1Trav	-	950	1,950	1,950	-	-	-
2388	10551101	5321	1300	TELEPHONE AND	52	2Util	2,605	1,531	1,531	3,310	3,310	3,310	3,310
2389	10551150	5321	1320	TELEPHONE AND	52	2Util	2,874	1,900	1,900	2,286	2,286	2,286	2,286
2390	10551150	5321	1321	TELEPHONE AND	52	2Util	875	653	653	840	840	840	840
2391	10551150	5321	1323	TELEPHONE AND	52	2Util	803	500	500	810	810	810	810
2392	10551150	5321	1324	TELEPHONE AND	52	2Util	2,321	2,036	2,036	2,550	2,550	2,550	2,550
2393	10551150	5321	1327	TELEPHONE AND	52	2Util	3,061	2,913	2,913	3,000	3,000	3,000	3,000
2394	10551150	5321	13271	TELEPHONE AND	52	2Util	250	150	150	300	-	-	-
2395	10551150	5321	13272	TELEPHONE AND	52	2Util	-	300	300	-	-	-	-
2396	10551150	5321	1329	TELEPHONE AND	52	2Util	2,059	1,342	1,342	1,450	1,450	1,450	1,450
2397	10551150	5321	1330	TELEPHONE AND	52	2Util	136	75	75	120	120	120	120
2398	10551150	5321	1334	TELEPHONE AND	52	2Util	229	270	270	800	400	400	400
2399	10551150	5321	1335	TELEPHONE AND	52	2Util	648	494	494	494	494	494	494
2400	10551150	5321	1336	TELEPHONE AND	52	2Util	428	225	225	335	335	335	335
2401	10551151	5321	1350	TELEPHONE AND	52	2Util	1,223	680	680	1,300	1,300	1,300	1,300
2402	10551151	5321	1351	TELEPHONE AND	52	2Util	-	-	-	350	350	350	350
2403	10551152	5321	1360	TELEPHONE AND	52	2Util	751	509	509	750	750	750	750
2404	10551152	5321	13602	TELEPHONE AND	52	2Util	211	-	-	415	415	415	415
2405	10551153	5321	1370	TELEPHONE AND	52	2Util	6,374	4,800	4,800	5,800	5,800	5,800	5,800
2406	10551154	5321	1390	TELEPHONE AND	52	2Util	7,943	12,067	12,067	11,800	12,202	12,202	12,202
2407	10551154	5321	1392	TELEPHONE AND	52	2Util	-	250	250	250	-	-	-
2408	10551101	5325	1300	POSTAGE	52	2Util	1,565	550	550	550	570	570	570
2409	10551150	5325	1320	POSTAGE	52	2Util	2,664	3,408	3,408	1,408	3,561	3,561	3,561
2410	10551150	5325	1321	POSTAGE	52	2Util	251	1,514	1,514	350	1,582	1,582	1,582
2411	10551150	5325	1323	POSTAGE	52	2Util	460	420	420	420	439	439	439
2412	10551150	5325	1324	POSTAGE	52	2Util	3,667	3,600	3,600	3,300	3,762	3,762	3,762
2413	10551150	5325	1327	POSTAGE	52	2Util	2,954	2,957	2,957	2,957	3,090	3,090	3,090
2414	10551150	5325	13271	POSTAGE	52	2Util	451	500	500	400	500	500	500
2415	10551150	5325	13272	POSTAGE	52	2Util	3,240	700	1,900	2,050	1,300	1,300	1,300
2416	10551150	5325	1329	POSTAGE	52	2Util	647	618	618	618	646	646	646
2417	10551150	5325	1330	POSTAGE	52	2Util	0	50	25	-	-	-	-
2418	10551150	5325	1334	POSTAGE	52	2Util	254	263	263	263	300	300	300
2419	10551150	5325	1335	POSTAGE	52	2Util	282	525	525	532	549	549	549
2420	10551150	5325	1336	POSTAGE	52	2Util	256	417	417	417	436	436	436
2421	10551150	5325	1337	POSTAGE	52	2Util	22	300	300	100	100	100	100
2422	10551151	5325	1350	POSTAGE	52	2Util	245	250	250	63	400	300	300
2423	10551151	5325	13501	POSTAGE	52	2Util	10	-	-	-	-	-	-
2424	10551151	5325	1351	POSTAGE	52	2Util	-	-	-	-	50	50	50
2425	10551151	5325	1352	POSTAGE	52	2Util	-	100	100	100	-	-	-
2426	10551151	5325	1353	POSTAGE	52	2Util	246	-	200	113	-	-	-
2427	10551151	5325	13541	POSTAGE	52	2Util	41	-	-	20	-	-	-
2428	10551152	5325	1360	POSTAGE	52	2Util	791	100	100	125	-	-	-
2429	10551152	5325	13602	POSTAGE	52	2Util	1,164	1,500	1,500	1,500	1,600	1,600	1,600
2430	10551152	5325	13603	POSTAGE	52	2Util	8	50	50	50	50	50	50
2431	10551152	5325	1362	POSTAGE	52	2Util	-	-	-	-	100	100	100
2432	10551153	5325	1370	POSTAGE	52	2Util	2,462	3,720	3,720	3,300	3,887	3,887	3,887
2433	10551154	5325	1390	POSTAGE	52	2Util	3,062	4,400	4,400	4,100	7,600	7,600	7,600
2434	10551154	5325	1392	POSTAGE	52	2Util	69	600	600	600	-	-	-
2435	10551101	5352	1300	MAINT & REPAIRS-EQUIPMENT	52	3Main	1,012	1,262	1,262	-	-	-	-
2436	10551150	5352	1320	MAINT & REPAIRS-EQUIPMENT	52	3Main	937	1,122	1,122	800	800	800	800
2437	10551150	5352	1321	MAINT & REPAIRS-EQUIPMENT	52	3Main	509	528	528	2,028	500	500	500
2438	10551150	5352	1323	MAINT & REPAIRS-EQUIPMENT	52	3Main	226	291	291	291	291	291	291
2439	10551150	5352	1324	MAINT & REPAIRS-EQUIPMENT	52	3Main	712	534	534	534	534	534	534
2440	10551150	5352	1327	MAINT & REPAIRS-EQUIPMENT	52	3Main	602	720	720	720	1,220	1,220	1,220
2441	10551150	5352	1329	MAINT & REPAIRS-EQUIPMENT	52	3Main	215	342	342	200	349	349	349
2442	10551150	5352	1330	MAINT & REPAIRS-EQUIPMENT	52	3Main	38	37	37	-	-	-	-
2443	10551150	5352	1334	MAINT & REPAIRS-EQUIPMENT	52	3Main	1,217	3,606	3,606	3,606	3,606	3,606	3,606
2444	10551150	5352	1335	MAINT & REPAIRS-EQUIPMENT	52	3Main	635	872	872	300	-	-	-
2445	10551150	5352	1336	MAINT & REPAIRS-EQUIPMENT	52	3Main	123	122	122	-	-	-	-
2446	10551151	5352	1350	MAINT & REPAIRS-EQUIPMENT	52	3Main	267	342	342	-	-	-	-
2447	10551152	5352	1360	MAINT & REPAIRS-EQUIPMENT	52	3Main	490	451	451	120	-	-	-
2448	10551152	5352	13602	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	450	450	-	450	450	450
2449	10551152	5352	1362	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	100	100	-	-	-	-
2450	10551153	5352	1370	MAINT & REPAIRS-EQUIPMENT	52	3Main	5,073	5,460	5,460	1,000	5,569	5,569	5,569
2451	10551154	5352	1390	MAINT & REPAIRS-EQUIPMENT	52	3Main	2,491	3,485	3,485	2,925	3,550	3,550	3,550
2452	10551150	5353	1320	MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	25	-	-	-
2453	10551150	5353	1327	MAINT & REPAIRS-FUEL GAS	52	3Main	636	570	570	589	774	774	774
2454	10551150	5353	1329	MAINT & REPAIRS-FUEL GAS	52	3Main	1,368	1,495	1,495	1,164	1,302	1,302	1,302
2455	10551153	5353	1370	MAINT & REPAIRS-FUEL GAS	52	3Main	329	462	462	859	1,089	1,089	1,089

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								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
2456	10551154	5353	1390	MAINT & REPAIRS-FUEL GAS	52	3Main	17,532	16,286	16,286	16,877	20,836	20,836	20,836
2457	10551101	5354	1300	MAINT AGREEMNTS-	52	3Main	-	-	-	300	300	300	300
2458	10551150	5354	1320	MAINT AGREEMNTS-	52	3Main	1,910	2,643	2,643	2,291	2,891	2,891	2,891
2459	10551150	5354	1321	MAINT AGREEMNTS-	52	3Main	825	1,548	1,548	1,548	1,548	1,548	1,548
2460	10551150	5354	1323	MAINT AGREEMNTS-	52	3Main	242	959	959	262	262	262	262
2461	10551150	5354	1324	MAINT AGREEMNTS-	52	3Main	2,525	3,264	3,264	3,068	3,068	3,068	3,068
2462	10551150	5354	1327	MAINT AGREEMNTS-	52	3Main	2,913	3,656	3,656	3,673	4,272	4,272	4,272
2463	10551150	5354	13272	MAINT AGREEMNTS-	52	3Main	-	-	-	500	500	500	500
2464	10551150	5354	1329	MAINT AGREEMNTS-	52	3Main	1,133	1,859	1,859	1,216	1,216	1,216	1,216
2465	10551150	5354	1334	MAINT AGREEMNTS-	52	3Main	356	360	1,277	1,277	1,277	1,277	1,277
2466	10551150	5354	1335	MAINT AGREEMNTS-	52	3Main	-	-	-	200	200	200	200
2467	10551150	5354	1336	MAINT AGREEMNTS-	52	3Main	81	82	82	85	85	85	85
2468	10551150	5354	1337	MAINT AGREEMNTS-	52	3Main	4,800	4,800	4,800	5,100	5,400	5,400	5,400
2469	10551151	5354	1352	MAINT AGREEMNTS-	52	3Main	-	-	-	-	1,500	1,500	1,500
2470	10551152	5354	1360	MAINT AGREEMNTS-	52	3Main	2,229	1,847	1,847	1,921	1,921	1,921	1,921
2471	10551152	5354	1362	MAINT AGREEMNTS-	52	3Main	-	-	-	300	300	300	300
2472	10551153	5354	1370	MAINT AGREEMNTS-	52	3Main	4,370	5,128	5,128	5,221	5,821	5,821	5,821
2473	10551154	5354	1390	MAINT AGREEMNTS-	52	3Main	-	-	1,000	1,000	1,000	1,000	1,000
2474	10551154	5354	1392	MAINT AGREEMNTS-	52	3Main	-	-	1,500	1,500	1,500	1,500	1,500
2475	10551101	5357	1300	IDC-PROP MGNT OPER CHARGES	52	3Main	1,784	57,393	3,749	3,749	2,328	2,328	2,328
2476	10551150	5357	1320	IDC-PROP MGNT OPER CHARGES	52	3Main	11,494	10,749	24,040	24,040	14,932	14,932	14,932
2477	10551150	5357	1321	IDC-PROP MGNT OPER CHARGES	52	3Main	4,958	4,635	10,366	10,366	6,438	6,438	6,438
2478	10551150	5357	1323	IDC-PROP MGNT OPER CHARGES	52	3Main	1,478	1,383	3,088	3,088	1,918	1,918	1,918
2479	10551150	5357	1324	IDC-PROP MGNT OPER CHARGES	52	3Main	15,181	14,196	31,759	31,759	19,726	19,726	19,726
2480	10551150	5357	1327	IDC-PROP MGNT OPER CHARGES	52	3Main	18,876	17,649	39,479	39,479	24,521	24,521	24,521
2481	10551150	5357	1329	IDC-PROP MGNT OPER CHARGES	52	3Main	6,856	6,410	14,336	14,336	8,904	8,904	8,904
2482	10551150	5357	1330	IDC-PROP MGNT OPER CHARGES	52	3Main	215	200	441	441	274	274	274
2483	10551150	5357	1334	IDC-PROP MGNT OPER CHARGES	52	3Main	2,111	1,973	7,278	7,278	4,521	4,521	4,521
2484	10551150	5357	1335	IDC-PROP MGNT OPER CHARGES	52	3Main	1,370	1,282	-	-	-	-	-
2485	10551150	5357	1336	IDC-PROP MGNT OPER CHARGES	52	3Main	526	490	1,103	1,103	685	685	685
2486	10551151	5357	1350	IDC-PROP MGNT OPER CHARGES	52	3Main	3,375	3,156	7,058	7,058	4,384	4,384	4,384
2487	10551152	5357	1360	IDC-PROP MGNT OPER CHARGES	52	3Main	10,966	10,255	22,937	22,937	14,247	14,247	14,247
2488	10551153	5357	1370	IDC-PROP MGNT OPER CHARGES	52	3Main	26,254	24,551	54,917	54,917	34,110	34,110	34,110
2489	10551154	5357	1390	IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	23,942	23,942	19,716	19,716	19,716
2490	10551150	5358	1327	MAINT & REPAIRS-VEH	52	3Main	412	400	400	123	142	142	142
2491	10551150	5358	1329	MAINT & REPAIRS-VEH	52	3Main	1,866	1,900	1,900	690	795	795	795
2492	10551153	5358	1370	MAINT & REPAIRS-VEH	52	3Main	581	1,100	1,100	218	251	251	251
2493	10551154	5358	1390	MAINT & REPAIRS-VEH	52	3Main	6,507	8,700	8,700	7,501	8,816	8,816	8,816
2494	10551154	5359	1390	M&R-VEHICLE-PREVENTABLE	52	3Main	1,618	-	-	2,331	-	-	-
2495	10551154	5360	1390	M&R-VEHICLE-	52	3Main	313	-	-	-	-	-	-
2496	10551101	5381	1300	PROFESSIONAL SERVICES	52	4Prof	630	700	11,080	11,471	8,714	8,714	8,714
2497	10551150	5381	1320	PROFESSIONAL SERVICES	52	4Prof	7,256	5,682	5,682	7,189	5,693	5,693	5,693
2498	10551150	5381	1321	PROFESSIONAL SERVICES	52	4Prof	4,412	2,977	2,977	3,381	3,036	3,036	3,036
2499	10551150	5381	1323	PROFESSIONAL SERVICES	52	4Prof	669	324	324	1,646	1,324	1,324	1,324
2500	10551150	5381	1324	PROFESSIONAL SERVICES	52	4Prof	6,938	3,200	3,200	6,863	3,700	3,700	3,700
2501	10551150	5381	1327	PROFESSIONAL SERVICES	52	4Prof	19,735	13,300	13,300	17,417	13,566	13,566	13,566
2502	10551150	5381	13271	PROFESSIONAL SERVICES	52	4Prof	25	-	-	-	-	-	-
2503	10551150	5381	13272	PROFESSIONAL SERVICES	52	4Prof	-	-	-	150	300	300	300
2504	10551150	5381	1329	PROFESSIONAL SERVICES	52	4Prof	4,119	2,800	2,800	4,295	2,900	2,900	2,900
2505	10551150	5381	1330	PROFESSIONAL SERVICES	52	4Prof	150	50	25	46	200	200	200
2506	10551150	5381	1334	PROFESSIONAL SERVICES	52	4Prof	9,844	57,328	57,328	20,460	58,474	38,474	38,474
2507	10551150	5381	13341	PROFESSIONAL SERVICES	52	4Prof	-	-	7,262	7,262	23,000	18,529	18,529
2508	10551150	5381	1335	PROFESSIONAL SERVICES	52	4Prof	1,362	460	4,907	5,206	200	200	200
2509	10551150	5381	1336	PROFESSIONAL SERVICES	52	4Prof	147	1,338	1,338	653	1,365	1,365	1,365
2510	10551150	5381	1337	PROFESSIONAL SERVICES	52	4Prof	23,282	34,811	34,811	41,169	29,792	29,792	29,792
2511	10551151	5381	1350	PROFESSIONAL SERVICES	52	4Prof	616	760	760	3,172	4,476	4,176	4,176
2512	10551151	5381	13501	PROFESSIONAL SERVICES	52	4Prof	378	-	-	630	-	-	-
2513	10551151	5381	13503	PROFESSIONAL SERVICES	52	4Prof	561	-	-	245	-	-	-
2514	10551151	5381	1351	PROFESSIONAL SERVICES	52	4Prof	-	-	-	-	2,239	2,239	2,239
2515	10551151	5381	1352	PROFESSIONAL SERVICES	52	4Prof	-	200	200	700	5,000	5,000	5,000
2516	10551151	5381	1353	PROFESSIONAL SERVICES	52	4Prof	-	-	-	1,637	-	-	-
2517	10551151	5381	13541	PROFESSIONAL SERVICES	52	4Prof	200	-	4,050	1,218	-	-	-
2518	10551152	5381	1360	PROFESSIONAL SERVICES	52	4Prof	247	310	310	2,702	-	-	-
2519	10551152	5381	13601	PROFESSIONAL SERVICES	52	4Prof	59	-	-	300	-	-	-
2520	10551152	5381	13602	PROFESSIONAL SERVICES	52	4Prof	4,911	500	500	300	1,500	1,500	1,500
2521	10551152	5381	13603	PROFESSIONAL SERVICES	52	4Prof	1,173	1,053	1,053	300	-	-	-
2522	10551152	5381	1362	PROFESSIONAL SERVICES	52	4Prof	2,412	14,696	5,500	5,095	17,867	17,867	17,867
2523	10551152	5381	1363	PROFESSIONAL SERVICES	52	4Prof	5,432	5,568	6,723	6,146	8,271	8,271	8,271
2524	10551153	5381	1370	PROFESSIONAL SERVICES	52	4Prof	40,832	35,820	35,820	41,547	36,536	36,536	36,536
2525	10551154	5381	1390	PROFESSIONAL SERVICES	52	4Prof	4,875	10,000	15,431	15,000	10,775	10,775	10,775
2526	10551154	5381	1392	PROFESSIONAL SERVICES	52	4Prof	-	-	10,500	10,500	-	-	-
2527	10551154	5382	1390	LEGAL SERVICES	52	4Prof	-	300	300	-	306	306	306
2528	10551150	5383	1320	MEDICAL SERVICES	52	4Prof	11,688	15,396	15,396	16,396	20,000	20,000	20,000
2529	10551150	5383	13203	MEDICAL SERVICES	52	4Prof	355	-	-	-	-	-	-
2530	10551150	5383	1321	MEDICAL SERVICES	52	4Prof	752	3,231	3,231	1,500	3,295	3,295	3,295
2531	10551150	5383	1323	MEDICAL SERVICES	52	4Prof	6,793	9,788	9,788	8,288	9,983	9,983	9,983
2532	10551150	5383	1324	MEDICAL SERVICES	52	4Prof	29,766	30,300	30,300	30,300	30,906	30,906	30,906

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								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
2533	10551150	5383	1325	MEDICAL SERVICES	52	4Prof	2,738	3,400	3,400	3,400	3,400	3,400	3,400
2534	10551150	5383	1327	MEDICAL SERVICES	52	4Prof	14,867	20,700	20,700	16,000	22,715	22,715	22,715
2535	10551150	5383	1330	MEDICAL SERVICES	52	4Prof	-	-	-	-	200	200	200
2536	10551150	5383	1334	MEDICAL SERVICES	52	4Prof	103,970	142,300	45,257	67,650	30,000	22,000	22,000
2537	10551150	5383	13341	MEDICAL SERVICES	52	4Prof	-	-	5,270	5,270	-	-	-
2538	10551150	5383	1335	MEDICAL SERVICES	52	4Prof	102	500	500	500	-	-	-
2539	10551150	5383	1336	MEDICAL SERVICES	52	4Prof	2,232	3,587	3,587	5,400	4,000	4,000	4,000
2540	10551150	5383	1337	MEDICAL SERVICES	52	4Prof	1,421	2,000	2,000	-	500	500	500
2541	10551151	5383	1350	MEDICAL SERVICES	52	4Prof	-	-	1,100	1,099	-	-	-
2542	10551151	5383	1353	MEDICAL SERVICES	52	4Prof	26,792	-	27,965	26,712	-	-	-
2543	10551153	5383	1370	MEDICAL SERVICES	52	4Prof	74,921	88,306	88,306	89,340	93,092	93,092	93,092
2544	10551101	5389	1300	OTHER PROF SERVICES	52	4Prof	241	259	259	256	262	262	262
2545	10551150	5389	1320	OTHER PROF SRVS	52	4Prof	1,544	1,669	1,669	1,635	1,675	1,675	1,675
2546	10551150	5389	1321	OTHER PROF SRVS	52	4Prof	666	720	720	705	722	722	722
2547	10551150	5389	1323	OTHER PROF SRVS	52	4Prof	198	214	214	210	215	215	215
2548	10551150	5389	1324	OTHER PROF SRVS	52	4Prof	2,039	2,206	2,206	2,160	2,213	2,213	2,213
2549	10551150	5389	1327	OTHER PROF SRVS	52	4Prof	2,535	2,742	2,742	2,685	2,751	2,751	2,751
2550	10551150	5389	1329	OTHER PROF SRVS	52	4Prof	921	996	996	976	1,000	1,000	1,000
2551	10551150	5389	1330	OTHER PROF SRVS	52	4Prof	28	31	31	30	31	31	31
2552	10551150	5389	1334	OTHER PROF SRVS	52	4Prof	283	306	306	300	307	307	307
2553	10551150	5389	1335	OTHER PROF SRVS	52	4Prof	184	199	199	195	200	200	200
2554	10551150	5389	1336	OTHER PROF SRVS	52	4Prof	71	77	77	75	77	77	77
2555	10551151	5389	1350	OTHER PROF SRVS	52	4Prof	453	490	490	480	492	492	492
2556	10551152	5389	1360	OTHER PROF SRVS	52	4Prof	1,473	1,593	1,593	1,560	1,599	1,599	1,599
2557	10551153	5389	1370	OTHER PROF SRVS	52	4Prof	3,526	3,814	3,814	3,736	3,827	3,827	3,827
2558	10551101	5370	1300	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	177	295	295	103	301	301	301
2559	10551150	5370	1320	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	421	324	324	443	330	330	330
2560	10551150	5370	1321	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	424	254	254	254	259	259	259
2561	10551150	5370	1323	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	35	74	74	174	75	75	75
2562	10551150	5370	1324	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	658	360	360	360	367	367	367
2563	10551150	5370	1327	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	339	477	477	138	487	487	487
2564	10551150	5370	13271	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	322	-	-	-	-	-	-
2565	10551150	5370	13272	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	1,001	715	1,115	1,115	850	850	850
2566	10551150	5370	1329	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	170	50	50	-	51	51	51
2567	10551150	5370	1330	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	100	50	25	-	-	-	-
2568	10551150	5370	1334	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	1,101	50	50	410	300	300	300
2569	10551150	5370	1335	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	34	25	25	-	26	26	26
2570	10551150	5370	1336	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	12	200	200	200	204	204	204
2571	10551151	5370	1350	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	83	200	200	45	800	400	400
2572	10551151	5370	1352	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	500	500	-	200	200	200
2573	10551152	5370	1360	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	562	-	-	-	-	-	-
2574	10551152	5370	13602	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	150	381	572	381	381	381
2575	10551152	5370	1362	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	100	381	571	200	200	200
2576	10551153	5370	1370	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	781	466	466	103	475	475	475
2577	10551154	5370	1390	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	1,100	1,100	1,100	300	1,122	1,122	1,122
2578	10551150	5392	1320	LAUNDRY AND DRY CLEANING	52	5OSrv	453	578	578	459	590	590	590
2579	10551150	5392	1324	LAUNDRY AND DRY CLEANING	52	5OSrv	87	262	262	13	267	267	267
2580	10551150	5392	1334	LAUNDRY AND DRY CLEANING	52	5OSrv	-	25	25	-	25	25	25
2581	10551152	5392	13602	LAUNDRY AND DRY CLEANING	52	5OSrv	-	25	295	590	600	600	600
2582	10551153	5392	1370	LAUNDRY AND DRY CLEANING	52	5OSrv	781	100	100	-	102	102	102
2583	10551101	5393	1300	TEMPORARY HELP SERVICES	52	5OSrv	337	1,000	1,000	1,000	1,020	1,020	1,020
2584	10551150	5393	1320	TEMPORARY HELP SERVICES	52	5OSrv	2,040	2,500	2,500	2,600	2,703	2,703	2,703
2585	10551150	5393	1321	TEMPORARY HELP SERVICES	52	5OSrv	3,950	4,000	4,000	3,000	3,400	3,400	3,400
2586	10551150	5393	1323	TEMPORARY HELP SERVICES	52	5OSrv	165	560	560	560	571	571	571
2587	10551150	5393	1324	TEMPORARY HELP SERVICES	52	5OSrv	1,868	3,000	3,000	3,000	3,500	3,500	3,500
2588	10551150	5393	1327	TEMPORARY HELP SERVICES	52	5OSrv	3,037	3,400	3,400	3,400	4,500	4,500	4,500
2589	10551150	5393	1329	TEMPORARY HELP SERVICES	52	5OSrv	1,881	3,000	3,000	3,000	3,060	3,060	3,060
2590	10551150	5393	1334	TEMPORARY HELP SERVICES	52	5OSrv	-	-	-	-	705	705	705
2591	10551150	5393	1336	TEMPORARY HELP SERVICES	52	5OSrv	511	2,050	2,050	2,050	2,091	2,091	2,091
2592	10551151	5393	1350	TEMPORARY HELP SERVICES	52	5OSrv	1,186	1,000	1,000	-	1,290	1,290	1,290
2593	10551151	5393	13501	TEMPORARY HELP SERVICES	52	5OSrv	96	-	-	-	-	-	-
2594	10551151	5393	13503	TEMPORARY HELP SERVICES	52	5OSrv	911	-	-	-	-	-	-
2595	10551151	5393	1353	TEMPORARY HELP SERVICES	52	5OSrv	54	-	-	-	-	-	-
2596	10551153	5393	1370	TEMPORARY HELP SERVICES	52	5OSrv	3,354	5,000	5,000	6,000	5,100	5,100	5,100
2597	10551101	5491	1300	DUES AND MEMBERSHIPS	52	5OSrv	1,374	1,936	1,936	1,936	1,975	1,975	1,975
2598	10551150	5491	1320	DUES AND MEMBERSHIPS	52	5OSrv	229	467	467	467	476	476	476
2599	10551150	5491	1321	DUES AND MEMBERSHIPS	52	5OSrv	69	85	85	85	87	87	87
2600	10551150	5491	1323	DUES AND MEMBERSHIPS	52	5OSrv	17	37	37	27	38	38	38
2601	10551150	5491	1324	DUES AND MEMBERSHIPS	52	5OSrv	408	392	392	392	392	392	392
2602	10551150	5491	1327	DUES AND MEMBERSHIPS	52	5OSrv	487	808	808	808	808	808	808
2603	10551150	5491	1329	DUES AND MEMBERSHIPS	52	5OSrv	54	70	70	-	70	70	70
2604	10551150	5491	1330	DUES AND MEMBERSHIPS	52	5OSrv	1	1	1	-	-	-	-
2605	10551150	5491	1334	DUES AND MEMBERSHIPS	52	5OSrv	13	21	21	-	21	21	21
2606	10551150	5491	1335	DUES AND MEMBERSHIPS	52	5OSrv	8	13	13	-	13	13	13
2607	10551150	5491	1336	DUES AND MEMBERSHIPS	52	5OSrv	7	7	7	-	7	7	7
2608	10551150	5491	1337	DUES AND MEMBERSHIPS	52	5OSrv	95	1,000	1,000	500	500	500	500
2609	10551151	5491	1350	DUES AND MEMBERSHIPS	52	5OSrv	38	57	57	-	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008			
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted	
2610	10551151	5491	13503	DUES AND MEMBERSHIPS	52	50Srv	15	-	-	-	-	-	-	-
2611	10551151	5491	1352	DUES AND MEMBERSHIPS	52	50Srv	-	50	50	-	-	-	-	-
2612	10551152	5491	1360	DUES AND MEMBERSHIPS	52	50Srv	66	59	59	59	-	-	-	-
2613	10551153	5491	1370	DUES AND MEMBERSHIPS	52	50Srv	595	843	843	450	843	843	843	843
2614	10551154	5491	1390	DUES AND MEMBERSHIPS	52	50Srv	707	1,000	1,000	885	1,020	1,020	1,020	1,020
2615	10551101	5492	1300	UNCOLLECTIBLE ACCOUNTS	52	50Srv	260	-	-	230	-	-	-	-
2616	10551150	5398	1327	TRANSPORTATION	52	6Tran	167	310	310	155	600	600	600	600
2617	10551150	5398	1336	TRANSPORTATION	52	6Tran	47	-	-	-	-	-	-	-
2618	10551153	5398	1370	TRANSPORTATION	52	6Tran	514	-	-	-	-	-	-	-
2619	10551150	5397	1320	PUBLIC ASSISTANCE	52	7PA	-	-	-	8	-	-	-	-
2620	10551150	5397	1321	PUBLIC ASSISTANCE	52	7PA	287	490	490	490	543	543	543	543
2621	10551150	5397	1323	PUBLIC ASSISTANCE	52	7PA	110	123	123	123	137	137	137	137
2622	10551150	5397	1324	PUBLIC ASSISTANCE	52	7PA	400	444	444	444	493	493	493	493
2623	10551150	5397	1327	PUBLIC ASSISTANCE	52	7PA	884	617	617	517	629	629	629	629
2624	10551150	5397	13271	PUBLIC ASSISTANCE	52	7PA	199	200	200	200	200	200	200	200
2625	10551150	5397	13272	PUBLIC ASSISTANCE	52	7PA	2,147	600	1,300	1,300	1,600	1,600	1,600	1,600
2626	10551150	5397	1329	PUBLIC ASSISTANCE	52	7PA	-	1,000	1,000	1,000	1,110	1,110	1,110	1,110
2627	10551150	5397	1334	PUBLIC ASSISTANCE	52	7PA	686	920	920	1,720	1,000	1,000	1,000	1,000
2628	10551150	5397	13341	PUBLIC ASSISTANCE	52	7PA	-	-	5,500	5,500	-	-	-	-
2629	10551150	5397	1335	PUBLIC ASSISTANCE	52	7PA	2,297	1,000	1,000	600	1,110	1,110	1,110	1,110
2630	10551151	5397	1350	PUBLIC ASSISTANCE	52	7PA	-	-	1,000	1,100	1,000	-	-	-
2631	10551151	5397	13502	PUBLIC ASSISTANCE	52	7PA	52	150	150	-	-	-	-	-
2632	10551151	5397	13503	PUBLIC ASSISTANCE	52	7PA	638	-	-	776	-	-	-	-
2633	10551151	5397	1353	PUBLIC ASSISTANCE-	52	7PA	477	-	3,500	1,740	-	-	-	-
2634	10551151	5397	13541	PUBLIC ASSISTANCE	52	7PA	160	-	-	-	-	-	-	-
2635	10551152	5397	1360	PUBLIC ASSISTANCE	52	7PA	-	-	-	5	-	-	-	-
2636	10551152	5397	13601	PUBLIC ASSISTANCE	52	7PA	313	361	361	1,157	-	-	-	-
2637	10551152	5397	13602	PUBLIC ASSISTANCE	52	7PA	254	200	200	200	200	200	200	200
2638	10551152	5397	13603	PUBLIC ASSISTANCE	52	7PA	-	-	-	13	500	500	500	500
2639	10551152	5397	1362	PUBLIC ASSISTANCE	52	7PA	-	-	-	1,000	-	-	-	-
2640	10551153	5397	1370	PUBLIC ASSISTANCE	52	7PA	259	200	200	300	220	220	220	220
2641	10551150	5399	13341	PUBLIC ASSISTANCE	52	7PA	-	-	-	3,500	7,000	7,000	7,000	7,000
2642	10551101	5410	1300	RENTAL OF REAL PROPERTY	52	8Rent	1,900	1,917	1,917	1,917	1,933	1,933	1,933	1,933
2643	10551150	5410	1320	RENTAL OF REAL PROPERTY	52	8Rent	12,181	12,285	12,285	12,285	12,390	12,390	12,390	12,390
2644	10551150	5410	1321	RENTAL OF REAL PROPERTY	52	8Rent	5,253	5,298	5,298	5,298	5,342	5,342	5,342	5,342
2645	10551150	5410	1323	RENTAL OF REAL PROPERTY	52	8Rent	1,565	1,578	1,578	1,578	1,591	1,591	1,591	1,591
2646	10551150	5410	1324	RENTAL OF REAL PROPERTY	52	8Rent	16,093	16,230	16,230	16,230	16,368	16,368	16,368	16,368
2647	10551150	5410	1327	RENTAL OF REAL PROPERTY	52	8Rent	20,004	20,175	20,175	20,175	20,346	20,346	20,346	20,346
2648	10551150	5410	1329	RENTAL OF REAL PROPERTY	52	8Rent	7,264	7,327	7,327	7,327	7,388	7,388	7,388	7,388
2649	10551150	5410	1330	RENTAL OF REAL PROPERTY	52	8Rent	224	226	226	226	227	227	227	227
2650	10551150	5410	1334	RENTAL OF REAL PROPERTY	52	8Rent	2,235	2,254	2,254	2,254	2,273	2,273	2,273	2,273
2651	10551150	5410	1335	RENTAL OF REAL PROPERTY	52	8Rent	1,453	1,466	1,466	1,466	1,478	1,478	1,478	1,478
2652	10551150	5410	1336	RENTAL OF REAL PROPERTY	52	8Rent	559	564	564	564	568	568	568	568
2653	10551151	5410	1350	RENTAL OF REAL PROPERTY	52	8Rent	3,576	3,665	3,665	3,607	3,637	3,637	3,637	3,637
2654	10551152	5410	1360	RENTAL OF REAL PROPERTY	52	8Rent	11,622	11,722	11,722	11,722	11,821	11,821	11,821	11,821
2655	10551153	5410	1370	RENTAL OF REAL PROPERTY	52	8Rent	27,827	28,065	28,065	28,065	28,303	28,303	28,303	28,303
2656	10551154	5410	1390	RENTAL OF REAL PROPERTY	52	8Rent	100	300	300	-	300	300	300	300
2657	10551101	5430	1300	RENTAL OF EQUIPMENT	52	8Rent	2,054	2,054	2,054	31	31	31	31	31
2658	10551150	5430	1320	RENTAL OF EQUIPMENT	52	8Rent	712	909	909	196	196	196	196	196
2659	10551150	5430	1321	RENTAL OF EQUIPMENT	52	8Rent	284	374	374	84	84	84	84	84
2660	10551150	5430	1323	RENTAL OF EQUIPMENT	52	8Rent	391	426	426	25	25	25	25	25
2661	10551150	5430	1324	RENTAL OF EQUIPMENT	52	8Rent	970	970	970	258	-	-	-	-
2662	10551150	5430	1327	RENTAL OF EQUIPMENT	52	8Rent	853	900	900	321	-	-	-	-
2663	10551150	5430	1329	RENTAL OF EQUIPMENT	52	8Rent	792	-	-	117	117	117	117	117
2664	10551150	5430	1330	RENTAL OF EQUIPMENT	52	8Rent	215	79	79	4	-	-	-	-
2665	10551150	5430	1334	RENTAL OF EQUIPMENT	52	8Rent	99	102	102	36	36	36	36	36
2666	10551150	5430	1335	RENTAL OF EQUIPMENT	52	8Rent	367	400	400	23	-	-	-	-
2667	10551150	5430	1336	RENTAL OF EQUIPMENT	52	8Rent	213	222	222	9	9	9	9	9
2668	10551150	5430	1337	RENTAL OF EQUIPMENT	52	8Rent	9	-	-	-	-	-	-	-
2669	10551151	5430	1350	RENTAL OF EQUIPMENT	52	8Rent	640	698	698	57	-	-	-	-
2670	10551152	5430	1360	RENTAL OF EQUIPMENT	52	8Rent	257	259	259	186	-	-	-	-
2671	10551153	5430	1370	RENTAL OF EQUIPMENT	52	8Rent	484	2,283	2,283	446	-	-	-	-
2672	10551154	5430	1390	RENTAL OF EQUIPMENT	52	8Rent	2,142	1,620	1,620	-	-	-	-	-
2673	10551101	5450	1300	INSURANCE AND BONDING	52	9Insr	(280)	585	585	6,022	6,022	6,022	6,022	6,022
2674	10551150	5450	1320	INSURANCE AND BONDING	52	9Insr	4,278	3,752	3,752	3,379	3,379	3,379	3,379	3,379
2675	10551150	5450	1321	INSURANCE AND BONDING	52	9Insr	3,965	1,618	1,618	3,327	3,327	3,327	3,327	3,327
2676	10551150	5450	1323	INSURANCE AND BONDING	52	9Insr	302	482	482	276	276	276	276	276
2677	10551150	5450	1324	INSURANCE AND BONDING	52	9Insr	5,034	4,957	4,957	3,956	3,956	3,956	3,956	3,956
2678	10551150	5450	1327	INSURANCE AND BONDING	52	9Insr	5,406	6,161	6,161	4,597	4,597	4,597	4,597	4,597
2679	10551150	5450	13271	INSURANCE AND BONDING	52	9Insr	-	-	-	150	150	150	150	150
2680	10551150	5450	13272	INSURANCE AND BONDING	52	9Insr	-	-	-	153	153	153	153	153
2681	10551150	5450	1329	INSURANCE AND BONDING	52	9Insr	1,074	2,237	2,237	2,434	2,434	2,434	2,434	2,434
2682	10551150	5450	1330	INSURANCE AND BONDING	52	9Insr	43	69	69	13	13	13	13	13
2683	10551150	5450	1334	INSURANCE AND BONDING	52	9Insr	2,007	688	688	2,058	2,058	2,058	2,058	2,058
2684	10551150	5450	1335	INSURANCE AND BONDING	52	9Insr	281	447	447	246	246	246	246	246
2685	10551150	5450	1336	INSURANCE AND BONDING	52	9Insr	(222)	172	172	104	104	104	104	104
2686	10551150	5450	1337	INSURANCE AND BONDING	52	9Insr	-	-	-	49	49	49	49	49

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
2687	10551151	5450	1350	INSURANCE AND BONDING	52	9Insr	691	1,101	1,101	491	561	561	561
2688	10551151	5450	13501	INSURANCE AND BONDING	52	9Insr	-	-	-	70	-	-	-
2689	10551151	5450	1352	INSURANCE AND BONDING	52	9Insr	-	-	-	97	97	97	97
2690	10551151	5450	1353	INSURANCE AND BONDING	52	9Insr	-	-	-	49	49	49	49
2691	10551151	5450	13541	INSURANCE AND BONDING	52	9Insr	-	-	-	32	32	32	32
2692	10551152	5450	1360	INSURANCE AND BONDING	52	9Insr	3,529	3,580	3,580	1,300	1,300	1,300	1,300
2693	10551152	5450	13601	INSURANCE AND BONDING	52	9Insr	-	-	-	658	658	658	658
2694	10551152	5450	13602	INSURANCE AND BONDING	52	9Insr	-	-	-	966	966	966	966
2695	10551152	5450	13603	INSURANCE AND BONDING	52	9Insr	-	-	-	22	22	22	22
2696	10551152	5450	1362	INSURANCE AND BONDING	52	9Insr	-	-	-	155	155	155	155
2697	10551152	5450	1363	INSURANCE AND BONDING	52	9Insr	-	-	-	14	14	14	14
2698	10551153	5450	1370	INSURANCE AND BONDING	52	9Insr	7,305	8,571	8,571	5,690	5,690	5,690	5,690
2699	10551154	5450	1390	INSURANCE AND BONDING	52	9Insr	14,635	14,461	14,461	15,276	15,276	15,276	15,276
2700	10551154	5451	1390	INSURANCE DEDUCTIBLE	52	9Insr	1,572	-	-	-	-	-	-
2701					52		1,309,692	1,447,476	1,647,573	1,647,786	1,525,135	1,486,314	1,486,314
2702	10551151	5510	1352	OFFICE FURNITURE AND	55	1FF&E	-	-	-	-	6,000	6,000	6,000
2703	10551154	5510	1392	OFFICE FURNITURE AND	55	1FF&E	-	-	-	-	6,000	6,000	6,000
2704	10551154	5540	1390	VEHICLES	55	2Veh	26,362	11,800	11,800	13,091	15,500	15,500	15,500
2705	10551150	5550	1334	OTHER EQUIPMENT	55	5OtEq	-	5,100	10,600	5,397	-	-	-
2706	10551150	5580	1334	BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	-	29,140	29,140	-	-	-
2707	10551152	5580	13601	BUILDINGS AND IMPROVEMENTS	55	8Bldg	10,991	-	-	-	-	-	-
2708					55		37,353	16,900	51,540	47,628	27,500	27,500	27,500
2709	10551154	5730	1390	INST FIN PRINCIPAL	57	1Prin	991	992	992	992	1,587	1,587	1,587
2710	10551154	5731	1390	INST FIN INTEREST	57	2Int	1,420	1,400	1,400	1,400	1,380	1,380	1,380
2711	10551154	57311	1390	INST FIN INTEREST CREDIT	57	2Int	(64)	(92)	(92)	(96)	-	-	-
2712					57		2,347	2,300	2,300	2,296	2,967	2,967	2,967
2713	10551150	5920	13271	CONTINGENCY	59	8Cont	-	-	3,817	-	-	-	-
2714	10551150	5920	1330	CONTINGENCY	59	8Cont	-	-	600	-	-	-	-
2715	10551151	5920	13501	CONTINGENCY	59	8Cont	-	-	3,055	-	-	-	-
2716					59		-	-	7,472	-	-	-	-
2717	5						6,328,108	7,026,074	7,628,289	7,419,605	7,979,911	7,891,088	7,891,088
2718	511						2,648,405	3,300,579	3,610,790	3,573,321	3,847,713	3,758,890	3,758,890
2719													
2720	10452000	4291		ABC5 PER BOTTLE-MONROE RIG-	42	200	(16,345)	(17,500)	(17,500)	(17,000)	(17,500)	(17,500)	(17,500)
2721	10452000	4292		ABC5 PER BOTTLE-WAXHAW	42	200	(2,542)	(3,000)	(3,000)	(3,200)	(3,300)	(3,300)	(3,300)
2722					42		(18,887)	(20,500)	(20,500)	(20,200)	(20,800)	(20,800)	(20,800)
2723	10452000	4511		DEPT SRV CHRGS	45	451	-	-	-	(17,100)	(17,500)	(17,500)	(17,500)
2724					45		-	-	-	(17,100)	(17,500)	(17,500)	(17,500)
2725	10452000	4860		MISC REVENUE-RENT INCOME	48	481	(333,000)	(333,000)	(333,000)	(333,000)	(85,860)	(85,860)	(85,860)
2726					48		(333,000)	(333,000)	(333,000)	(333,000)	(85,860)	(85,860)	(85,860)
2727		4					(351,887)	(353,500)	(353,500)	(370,300)	(124,160)	(124,160)	(124,160)
2728	10552000	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	126,059	126,059	63,119	63,119	63,119
2729	10552000	5410		RENTAL OF REAL PROPERTY	52	8Rent	103,160	104,043	104,043	104,043	104,925	104,925	104,925
2730	10552000	5450		INSURANCE AND BONDING	52	9Insr	-	-	-	3,685	3,685	3,685	3,685
2731					52		103,160	104,043	230,102	233,787	171,729	171,729	171,729
2732	10552000	5698		PAYMENTS TO AGENCIES-	56	2Othr	18,887	20,500	20,500	20,200	20,800	20,800	20,800
2733	10552000	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	518,801	518,802	518,802	518,802	518,802	518,802	518,802
2734					56		537,688	539,302	539,302	539,002	539,602	539,602	539,602
2735		5					640,848	643,345	769,404	772,789	711,331	711,331	711,331
2736	520						288,961	289,845	415,904	402,489	587,171	587,171	587,171
2737													
2738	10453105	4301	1480	FED GRANT-FOR FOOD &	43		(6,007)	(7,934)	(7,934)	(5,990)	(8,155)	(8,155)	(8,155)
2739	10453160	4332	1505	FED GRANT-FOR INDEPEND	43		(2,355)	(3,386)	(3,386)	(3,386)	(3,825)	(3,825)	(3,825)
2740	10453160	4333	1501	FED GRANT-TITLE III FOR AGING	43		(18,720)	(17,270)	(17,270)	-	-	-	-
2741	10453160	4334	1503	FED GRANT-FOR ADULT DAY	43		(53,248)	(47,508)	(47,508)	(53,374)	(53,374)	(53,374)	(53,374)
2742	10453160	4339	1501	FED GRANT-HOME &	43		(38,326)	(51,880)	(51,880)	(70,461)	(70,461)	(70,461)	(70,461)
2743	10453160	4339	1503	FED GRANT-HOME &	43		(37,175)	(59,958)	(96,011)	(96,011)	(96,011)	(96,011)	(96,011)
2744	10453160	4340	1509	FED GRANT-LOW INCOME EA BG	43		(171,296)	(123,724)	(244,411)	(244,411)	(143,751)	(143,751)	(143,751)
2745	10453101	4342	1450	FED GRANT-BLOCK GRANT	43		(4,731,057)	(5,121,800)	(5,121,800)	(4,865,710)	(5,165,758)	(5,165,758)	(5,165,758)
2746	10453160	4342	1501	FED GRANT-BLOCK GRANT-IHA	43		(114,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)	(114,954)
2747	10453160	4342	1510	FED GRANT-SS BLOCK GRANT	43		(13,899)	(13,900)	(13,900)	(14,610)	(14,610)	(14,610)	(14,610)
2748	10453101	43421	1450	FEDERAL GRANT-IVE W EXCESS	43		(16,000)	(23,379)	(23,379)	(9,137)	(23,379)	(23,379)	(23,379)
2749	10453161	4343	1531	FED GRANT-FOR CHILD	43		(3,533,999)	-	-	-	-	-	-
2750	10453160	4344	1501	FED GRANT-BG-ADULT CARE	43		(37,532)	(30,000)	(30,000)	(32,500)	(33,475)	(33,475)	(33,475)
2751	10453101	4346	1450	FED GRANT-RESTITUTION	43		(4,936)	-	-	(750)	(750)	(750)	(750)
2752	10453101	4350	1450	FED GRANT-RESTITUTION-FS	43		(3,344)	(5,000)	(5,000)	(3,450)	(4,000)	(4,000)	(4,000)
2753	10453101	4351	1450	FED GRANT - WORK FIRST DEMO	43		-	-	(15,600)	(15,600)	(15,600)	(15,600)	(15,600)
2754	10453160	4379	1504	FED GRANT-FOR AFDC FOSTER	43		(128,055)	(118,671)	(118,671)	(76,000)	(117,500)	(117,500)	(117,500)
2755	10453160	4379	1506	FED GRANT-FOR AFDC FOSTER	43		(131,103)	(100,000)	(100,000)	(147,000)	(135,855)	(135,855)	(135,855)
2756	10453160	4380	1504	FED GRANT-FC IV-E	43		(19,874)	(22,000)	(22,000)	(20,000)	(20,000)	(20,000)	(20,000)
2757	10453160	4380	1506	FED GRANT-FOSTER CARE T#IV-	43		(52,930)	(40,000)	(40,000)	(48,200)	(50,835)	(50,835)	(50,835)
2758	10453101	4393	1450	FED GRANT-MA TRAVEL	43		(107,936)	-	-	(100,935)	(107,208)	(107,208)	(107,208)
2759	10453101	4395	1450	FED GRANT-ROAP-WORK FIRST	43		-	(18,040)	(18,040)	(18,040)	(18,040)	(18,040)	(18,040)
2760	10453160	4432	1503	ST GRANT-BLOCK GRANT	43		(31,031)	(27,617)	(27,617)	(45,007)	(45,007)	(45,007)	(45,007)
2761	10453160	4432	1505	ST GRANT-BLOCK GRANT-1571	43		(589)	(846)	(846)	(846)	(967)	(967)	(967)
2762	10453101	4442	1450	ST GRANT-MAIN BG-1571 REIMB	43		(421,420)	(560,197)	(560,197)	(400,000)	(493,915)	(484,434)	(484,434)
2763	10453160	4442	1510	ST GRANT-MAIN BLOCK GRANT	43		(1,946)	(1,940)	(1,940)	(2,040)	(2,040)	(2,040)	(2,040)

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
2764	10453160	4442	1514	ST GRANT-SHARE THE WARMTH	43		-	(13,301)	(13,301)	(13,301)	(12,500)	(12,500)	(12,500)
2765	10453101	44421	1450	STATE GRANT-IVE W EXCESS	43		(8,400)	(11,689)	(11,689)	(2,285)	(11,689)	(11,689)	(11,689)
2766	10453160	44421	1514	ENERGY NEIGHBOR-STATE	43		-	(2,347)	(2,347)	-	-	-	-
2767	10453161	4443	1531	ST GRANT-FOR CHILD WELFARE	43		(1,218,102)	(3,907,293)	(5,581,042)	(5,581,042)	(5,800,955)	(5,800,955)	(5,800,955)
2768	10453160	4444	1501	ST GRANT-1571-ADULT CARE	43		(18,766)	(15,000)	(15,000)	(16,000)	(17,220)	(17,220)	(17,220)
2769	10453160	4444	1505	ST GRANT - LINKS - SPECIAL	43		(8,579)	(3,000)	(3,000)	(10,000)	(3,450)	(3,450)	(3,450)
2770	10453160	4444	1509	ST GRANT-CIP DISASTER FUND	43		(38,570)	-	-	-	-	-	-
2771	10453101	4445	1450	ST GRANT-NCFAST	43		(6,718)	-	-	-	-	-	-
2772	10453101	4446	1450	ST GRANT-PROG INTEGRITY-	43		(34)	(800)	(800)	(100)	(400)	(400)	(400)
2773	10453161	4447	1531	ST GRANT-SMART START	43		(1,057,178)	(1,044,916)	(1,044,916)	(1,004,916)	(1,044,916)	(1,044,916)	(1,044,916)
2774	10453160	4449	1505	ST GRANT-NC EDUC & TRAIN	43		-	(500)	(500)	(250)	(250)	(250)	(250)
2775	10453101	4458	1450	ST GRANT-STATE AID TO CO'S	43		(79,236)	(79,236)	(79,236)	(79,236)	(79,236)	(79,236)	(79,236)
2776	10453160	4478	1506	ST GRANT-FOSTER CARE STATE	43		(43,405)	(57,000)	(57,000)	(48,000)	(48,000)	(48,000)	(48,000)
2777	10453160	4479	1504	ST GRANT-BG-IV E WAIVER	43		(63,627)	(59,336)	(59,336)	(49,350)	(59,000)	(59,000)	(59,000)
2778	10453160	4480	1506	ST GRANT-FOSTER CARE-IV E	43		(3,132)	(25,000)	(25,000)	(9,000)	(12,000)	(12,000)	(12,000)
2779	10453101	4485	1450	ST GRANT-ROAP-WORK FIRST	43		(16,848)	-	-	-	-	-	-
2780	10453101	4493	1450	ST GRANT-MA TRAVEL	43		(52,670)	-	-	(56,065)	(49,160)	(49,160)	(49,160)
2781	10453160	4497	1501	ST GRANT-HCC BLOCK GRANT	43		(21,314)	-	-	-	-	-	-
2782	10453160	4497	1503	ST GRANT-HCC BLOCK GRANT	43		(13,889)	-	-	-	-	-	-
2783					43		(12,328,201)	(11,729,422)	(13,575,511)	(13,257,957)	(13,878,246)	(13,868,765)	(13,868,765)
2784	10453101	4510	1450	DEPT SERVICE CHARGES-	45	451	(4,550)	(4,500)	(4,500)	(5,800)	(6,200)	(6,200)	(6,200)
2785	10453160	4510	1501	DEPT SERVICE CHARGES	45	451	(2,560)	(2,000)	(2,000)	(2,500)	(2,500)	(2,500)	(2,500)
2786	10453160	4510	1504	DEPT SERVICE CHARGES	45	451	(1,455)	(2,700)	(2,700)	(5,200)	(3,200)	(3,200)	(3,200)
2787	10453160	4510	1506	DEPT SERVICE CHARGES	45	451	(13,142)	(9,500)	(9,500)	(15,200)	(17,850)	(17,850)	(17,850)
2788	10453161	4510	1533	DEPT SERVICE CHARGES	45	451	(110)	-	-	-	-	-	-
2789	10453160	4511	1501	MEDICAID AT RISK	45	451	-	(10,000)	(10,000)	-	-	-	-
2790	10453101	4522	1450	DEPT SERV CHGS - HEALTH	45	451	(46,000)	(45,000)	(45,000)	(40,000)	(44,000)	(44,000)	(44,000)
2791	10453160	4530	1508	DEPT SRV CHRGS-ST REIMB-	45	451	(44,419)	(59,000)	(59,000)	(45,000)	(68,775)	(68,775)	(68,775)
2792	10453101	4531	1450	DEPT SRV CHRGS-ST REIMB-	45	451	(1,948)	(2,000)	(2,000)	-	(25,000)	(25,000)	(25,000)
2793	10453160	4531	1502	DEPT SRV CHRGS-ST REIMB-	45	451	(297,341)	(317,156)	(317,156)	(317,156)	(352,255)	(352,255)	(352,255)
2794	10453101	4532	1450	DEPT SRV CHRGS-ST REIMB-	45	451	-	(129,000)	(129,000)	-	-	-	-
2795	10453160	4533	1506	DEPT SRV CHRGS-ST REIMB-	45	451	(10,032)	(16,000)	(16,000)	(10,000)	(12,000)	(12,000)	(12,000)
2796	10453101	4535	1450	DEPT SRV CHRGS-AGENCY	45	451	(46,651)	(32,000)	(32,000)	(37,000)	(46,000)	(46,000)	(46,000)
2797	10453101	4540	1450	DEPT SERVICE CHARGES-	45	451	(301)	-	-	-	-	-	-
2798					45		(468,509)	(628,856)	(628,856)	(477,856)	(577,780)	(577,780)	(577,780)
2799	10453101	4840	1451	MISC REVENUE-	48	481	(13,293)	(4,260)	(4,260)	(4,260)	-	-	-
2800	10453101	4840	1452	MISC REVENUE-	48	481	(23,078)	-	(42,667)	(42,667)	-	-	-
2801	10453101	4892	1450	MISC REVENUE-NSF CHECK FEE	48	481	(20)	-	-	(25)	-	-	-
2802					48		(36,391)	(4,260)	(46,927)	(46,952)	-	-	-
2803		4					(12,833,101)	(12,362,538)	(14,251,294)	(13,782,765)	(14,456,026)	(14,446,545)	(14,446,545)
2804	10553101	5121	1450	SALARIES & WAGES	51	1Sal	5,652,735	6,109,996	6,350,141	6,245,031	6,496,198	6,483,765	6,483,765
2805	10553160	5121	1501	SALARIES & WAGES	51	1Sal	330,650	335,996	348,185	348,436	325,260	325,260	325,260
2806	10553160	5121	1502	SALARIES & WAGES	51	1Sal	187,486	208,862	218,390	219,400	253,344	253,344	253,344
2807	10553160	5121	1510	SALARIES & WAGES	51	1Sal	114,665	123,554	128,475	130,625	131,120	131,120	131,120
2808	10553101	5122	1450	SALARIES & WAGES-OVERTIME	51	1Sal	4,894	15,000	15,562	15,000	15,000	15,000	15,000
2809	10553160	5122	1501	SALARIES & WAGES-OVERTIME	51	1Sal	-	2,000	2,075	1,500	2,000	2,000	2,000
2810	10553160	5122	1502	SALARIES & WAGES-OVERTIME	51	1Sal	-	1,000	1,037	350	1,000	1,000	1,000
2811	10553160	5122	1510	SALARIES & WAGES-OVERTIME	51	1Sal	8,913	10,000	10,375	4,000	10,000	10,000	10,000
2812	10553101	5126	1450	SALARIES & WAGES-TEMP AND	51	1Sal	163,233	100,571	105,468	155,000	123,648	123,648	123,648
2813	10553105	5126	1480	SALARIES & WAGES-TEMP AND	51	1Sal	-	300	311	-	300	300	300
2814	10553160	5126	1501	SALARIES & WAGES-TEMP AND	51	1Sal	16,208	17,391	18,063	17,635	17,900	17,900	17,900
2815	10553160	5126	1502	SALARIES & WAGES-TEMP AND	51	1Sal	23,806	15,370	15,932	32,249	15,000	15,000	15,000
2816	10553160	5126	1510	SALARIES & WAGES-TEMP AND	51	1Sal	29,740	23,052	23,916	24,460	23,052	23,052	23,052
2817	10553101	5170	1450	BOARD MEMBER	51	1Sal	1,715	2,625	2,723	2,420	2,625	2,625	2,625
2818	10553101	5128	1450	TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	4,980	4,800	4,800	4,800	4,800
2819	10553101	5132	1450	SEPARATION ALLOWANCE	51	2Ben	125,984	143,324	148,957	146,385	152,362	152,071	152,071
2820	10553160	5132	1501	SEPARATION ALLOWANCE	51	2Ben	7,355	7,909	8,196	8,144	7,658	7,658	7,658
2821	10553160	5132	1502	SEPARATION ALLOWANCE	51	2Ben	4,211	4,911	5,135	5,132	5,952	5,952	5,952
2822	10553160	5132	1510	SEPARATION ALLOWANCE	51	2Ben	2,742	3,125	3,249	3,152	3,302	3,302	3,302
2823	10553101	5134	1450	401-K SUPP RET PLAN -OTHER	51	2Ben	282,883	306,251	318,287	312,252	325,560	324,939	324,939
2824	10553160	5134	1501	401-K SUPP RET PLAN -OTHER	51	2Ben	16,532	16,900	17,513	17,403	16,363	16,363	16,363
2825	10553160	5134	1502	401-K SUPP RET PLAN -OTHER	51	2Ben	9,374	10,494	10,972	10,965	12,717	12,717	12,717
2826	10553160	5134	1510	401-K SUPP RET PLAN -OTHER	51	2Ben	6,179	6,678	6,943	6,735	7,056	7,056	7,056
2827	10553101	5181	1450	FICA CONTRIBUTIONS	51	2Ben	428,600	476,825	495,636	471,526	508,133	507,182	507,182
2828	10553105	5181	1480	FICA CONTRIBUTIONS	51	2Ben	-	23	24	-	23	23	23
2829	10553160	5181	1501	FICA CONTRIBUTIONS	51	2Ben	25,182	27,187	28,177	26,756	26,405	26,405	26,405
2830	10553160	5181	1502	FICA CONTRIBUTIONS	51	2Ben	15,743	17,230	18,005	18,636	20,605	20,605	20,605
2831	10553160	5181	1510	FICA CONTRIBUTIONS	51	2Ben	11,606	11,980	12,451	12,110	12,559	12,559	12,559
2832	10553101	5182	1450	RET CONTRIB. - OTHER	51	2Ben	276,659	299,513	311,284	306,831	318,397	317,789	317,789
2833	10553160	5182	1501	RET CONTRIB. - OTHER	51	2Ben	16,168	16,528	17,128	17,038	16,003	16,003	16,003
2834	10553160	5182	1502	RET CONTRIB. - OTHER	51	2Ben	9,168	10,263	10,731	10,725	12,437	12,437	12,437
2835	10553160	5182	1510	RET CONTRIB. - OTHER	51	2Ben	6,043	6,531	6,790	6,586	6,901	6,901	6,901
2836	10553101	5185	1450	UNEMPLOYMENT CLAIMS	51	2Ben	6,051	-	9,485	9,491	-	-	-
2837	10553160	5185	1501	UNEMPLOYMENT CLAIMS	51	2Ben	-	-	902	903	-	-	-
2838	10553101	5190	1450	LIFE INSURANCE - EMPLOYEES	51	2Ben	9,921	-	10,893	10,900	-	-	-
2839	10553160	5190	1501	LIFE INSURANCE - EMPLOYEES	51	2Ben	578	-	590	590	-	-	-
2840	10553160	5190	1502	LIFE INSURANCE - EMPLOYEES	51	2Ben	331	-	384	384	-	-	-

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								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
2841	10553160	5190	1510	LIFE INSURANCE - EMPLOYEES	51	2Ben	202	-	230	230	-	-	-
2842	10553101	5183	1450	HEALTH INSURANCE	51	3Ben	833,907	991,440	970,757	970,757	1,104,240	1,097,820	1,097,820
2843	10553160	5183	1501	HEALTH INSURANCE	51	3Ben	68,290	69,984	74,322	74,322	70,620	70,620	70,620
2844	10553160	5183	1502	HEALTH INSURANCE	51	3Ben	20,461	23,328	24,235	24,235	32,100	32,100	32,100
2845	10553160	5183	1510	HEALTH INSURANCE	51	3Ben	16,653	29,160	21,648	21,648	32,100	32,100	32,100
2846	10553101	5184	1450	HEALTH INSURANCE - RETIREES	51	3Ben	177,618	196,176	194,906	194,906	199,440	199,440	199,440
2847	10553101	51841	1450	HEALTH INSURANCE - RETIREES	51	3Ben	69,976	70,668	73,282	68,639	69,723	69,723	69,723
2848	10553101	5187	1450	DENTAL INSURANCE	51	3Ben	56,656	65,280	44,077	44,077	73,272	72,846	72,846
2849	10553160	5187	1501	DENTAL INSURANCE	51	3Ben	4,390	4,608	3,297	3,297	4,686	4,686	4,686
2850	10553160	5187	1502	DENTAL INSURANCE	51	3Ben	1,367	1,536	1,099	1,099	2,130	2,130	2,130
2851	10553160	5187	1510	DENTAL INSURANCE	51	3Ben	1,299	1,920	1,100	1,100	2,130	2,130	2,130
2852	10553101	5188	1450	DENTAL INS - RETIREES UNDER	51	3Ben	12,251	13,553	8,930	8,930	9,109	9,109	9,109
2853					51		9,063,266	9,803,842	10,105,248	10,016,790	10,473,230	10,451,480	10,451,480
2854	10553101	5211	1450	CLEANING & JANITORIAL	52	OSupp	491	650	650	535	672	672	672
2855	10553160	5211	1510	CLEANING & JANITORIAL	52	OSupp	2,578	2,588	2,588	2,400	2,500	2,500	2,500
2856	10553101	5212	1450	WEARING APPARREL	52	OSupp	253	500	500	350	518	518	518
2857	10553160	5212	1501	WEARING APPARREL	52	OSupp	685	1,035	1,035	1,035	1,056	1,056	1,056
2858	10553101	5220	1450	FOOD AND PROVISIONS	52	OSupp	6,508	9,594	11,194	8,000	11,194	11,194	11,194
2859	10553101	5220	1452	FOOD AND PROVISIONS	52	OSupp	-	-	2,760	1,019	-	-	-
2860	10553105	5220	1480	FOOD AND PROVISIONS	52	OSupp	1,585	1,500	1,500	1,500	1,553	1,553	1,553
2861	10553160	5220	1501	FOOD AND PROVISIONS	52	OSupp	-	373	373	373	381	381	381
2862	10553160	5220	1502	FOOD AND PROVISIONS	52	OSupp	196	558	558	350	570	570	570
2863	10553160	5220	1506	FOOD AND PROVISIONS	52	OSupp	158	1,553	1,553	1,553	1,607	1,607	1,607
2864	10553160	5220	1510	FOOD AND PROVISIONS	52	OSupp	19,245	18,630	18,630	18,630	19,282	19,282	19,282
2865	10553101	5232	1450	AUDIO VISUAL SUPPLIES	52	OSupp	3,289	1,076	1,076	950	1,114	1,114	1,114
2866	10553101	5233	1450	PERIODICALS BOOKS & OTHER	52	OSupp	2,259	3,002	3,002	2,600	3,107	3,107	3,107
2867	10553160	5233	1501	PERIODICALS BOOKS & OTHER	52	OSupp	235	311	311	250	322	322	322
2868	10553160	5233	1502	PERIODICALS BOOKS & OTHER	52	OSupp	289	319	319	319	325	325	325
2869	10553160	5233	1510	PERIODICALS BOOKS & OTHER	52	OSupp	347	362	362	362	375	375	375
2870	10553101	5239	1450	MEDICAL SUPPLIES AND	52	OSupp	504	398	398	690	412	412	412
2871	10553160	5239	1501	MEDICAL SUPPLIES AND	52	OSupp	1,170	1,600	1,600	1,400	1,632	1,632	1,632
2872	10553160	5239	1510	MEDICAL SUPPLIES AND	52	OSupp	162	533	533	200	552	552	552
2873	10553101	5260	1450	PRINTING AND OFFICE SUPPLIES	52	OSupp	168,266	227,651	227,651	237,702	253,572	253,572	253,572
2874	10553101	5260	1452	PRINTING AND OFFICE SUPPLIES	52	OSupp	-	-	2,650	113	-	-	-
2875	10553105	5260	1480	PRINTING AND OFFICE SUPPLIES	52	OSupp	759	700	700	700	725	725	725
2876	10553160	5260	1501	PRINTING AND OFFICE SUPPLIES	52	OSupp	1,772	1,449	1,449	700	1,500	1,500	1,500
2877	10553160	5260	1502	PRINTING AND OFFICE SUPPLIES	52	OSupp	2,046	5,057	4,562	2,000	4,653	4,653	4,653
2878	10553160	5260	1504	PRINTING AND OFFICE SUPPLIES	52	OSupp	638	-	-	-	-	-	-
2879	10553160	5260	1510	PRINTING AND OFFICE SUPPLIES	52	OSupp	166	244	244	400	253	253	253
2880	10553101	5265	1450	OFFICE COMPUTER EQUIPMENT	52	OSupp	-	-	-	-	2,536	2,536	2,536
2881	10553101	5290	1450	TOOLS AND SUPPLIES	52	OSupp	2,206	4,140	4,140	1,400	3,300	3,300	3,300
2882	10553101	5290	1452	TOOLS AND SUPPLIES	52	OSupp	-	-	6,000	3,317	-	-	-
2883	10553105	5290	1480	TOOLS AND SUPPLIES	52	OSupp	623	340	340	340	352	352	352
2884	10553160	5290	1501	TOOLS AND SUPPLIES	52	OSupp	374	724	724	400	749	749	749
2885	10553160	5290	1510	TOOLS AND SUPPLIES	52	OSupp	853	3,319	3,319	7,019	7,294	7,294	7,294
2886	10553101	5299	1450	MISCELLANEOUS	52	OSupp	428	30,000	30,000	-	30,000	30,000	30,000
2887	10553160	5299	1510	MISCELLANEOUS	52	OSupp	3,154	3,623	3,623	2,000	3,750	3,750	3,750
2888	10553101	5311	1450	TRAVEL	52	1Trav	38,005	43,075	43,075	38,000	44,367	44,367	44,367
2889	10553160	5311	1501	TRAVEL	52	1Trav	41,221	44,342	44,342	40,000	45,672	45,672	45,672
2890	10553160	5311	1502	TRAVEL	52	1Trav	6,103	4,429	4,429	6,800	4,562	4,562	4,562
2891	10553160	5311	1510	TRAVEL	52	1Trav	263	206	206	206	212	212	212
2892	10553101	5312	1450	TRAVEL SUBSISTENCE	52	1Trav	17,554	20,588	20,588	20,588	21,206	21,206	21,206
2893	10553160	5312	1501	TRAVEL SUBSISTENCE	52	1Trav	1,132	1,185	1,185	650	1,221	1,221	1,221
2894	10553160	5312	1502	TRAVEL SUBSISTENCE	52	1Trav	389	1,025	1,025	1,025	1,056	1,056	1,056
2895	10553160	5312	1510	TRAVEL SUBSISTENCE	52	1Trav	-	515	515	115	125	125	125
2896	10553101	5395	1450	EDUCATION EXPENSES	52	1Trav	16,476	21,115	21,115	13,000	21,748	21,748	21,748
2897	10553160	5395	1501	EDUCATION EXPENSES	52	1Trav	980	1,354	1,354	1,200	1,395	1,395	1,395
2898	10553160	5395	1502	EDUCATION EXPENSES	52	1Trav	1,061	1,339	1,339	1,339	1,379	1,379	1,379
2899	10553160	5395	1510	EDUCATION EXPENSES	52	1Trav	379	683	683	500	700	700	700
2900	10553101	5321	1450	TELEPHONE AND	52	2Util	52,169	40,280	40,280	53,000	53,000	53,000	53,000
2901	10553101	5321	1452	TELEPHONE AND	52	2Util	-	-	2,600	570	-	-	-
2902	10553160	5321	1510	TELEPHONE AND	52	2Util	2,083	2,000	2,000	2,000	2,000	2,000	2,000
2903	10553101	5325	1450	POSTAGE	52	2Util	52,461	60,193	60,193	60,000	61,999	61,999	61,999
2904	10553105	5325	1480	POSTAGE	52	2Util	774	870	870	800	896	896	896
2905	10553160	5325	1510	POSTAGE	52	2Util	43	52	52	52	52	52	52
2906	10553101	5330	1452	UTILITIES	52	2Util	2,868	-	6,000	-	-	-	-
2907	10553160	5330	1510	UTILITIES	52	2Util	9,636	10,450	10,450	9,700	10,450	10,450	10,450
2908	10553101	5351	1450	MAINT & REPAIRS-BUILDINGS	52	3Main	7,686	13,620	13,620	28,000	13,961	13,961	13,961
2909	10553160	5351	1510	MAINT & REPAIRS-BUILDINGS	52	3Main	7,710	3,075	3,075	750	1,000	1,000	1,000
2910	10553101	5352	1450	MAINT & REPAIRS-EQUIPMENT	52	3Main	26,745	27,450	27,450	5,000	5,125	5,125	5,125
2911	10553160	5352	1501	MAINT & REPAIRS-EQUIPMENT	52	3Main	-	538	538	50	549	549	549
2912	10553160	5352	1502	MAINT & REPAIRS-EQUIPMENT	52	3Main	763	870	870	1,600	890	890	890
2913	10553160	5352	1510	MAINT & REPAIRS-EQUIPMENT	52	3Main	969	820	820	400	840	840	840
2914	10553101	5353	1450	MAINT & REPAIRS-FUEL GAS	52	3Main	16,289	14,892	14,892	18,376	20,791	20,791	20,791
2915	10553160	5353	1510	MAINT & REPAIRS-FUEL GAS	52	3Main	2,687	1,596	1,596	2,144	2,580	2,580	2,580
2916	10553101	5354	1450	MAINT AGREEMENTS-	52	3Main	22,990	33,825	34,700	30,400	31,000	31,000	31,000
2917	10553101	5357	1450	IDC-PROP MGNT OPER CHARGES	52	3Main	194,676	269,693	380,778	380,778	219,362	219,362	219,362

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								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
2918	10553160	5357	1510	IDC-PROP MGNT OPER CHARGES	52	3Main	-	24,214	21,839	21,839	22,043	22,043	22,043
2919	10553101	5358	1450	MAINT & REPAIRS-VEH	52	3Main	3,340	5,200	5,200	10,847	12,503	12,503	12,503
2920	10553160	5358	1510	MAINT & REPAIRS-VEH	52	3Main	534	5,100	5,100	4,868	5,611	5,611	5,611
2921	10553101	5359	1450	M&R-VEHICLE-PREVENTABLE	52	3Main	-	-	-	515	-	-	-
2922	10553101	5360	1450	M&R-VEHICLE-	52	3Main	-	-	-	2,355	-	-	-
2923	10553101	5381	1450	PROFESSIONAL SERVICES	52	4Prof	780,714	899,879	913,879	974,200	1,038,836	1,038,836	1,038,836
2924	10553160	5381	1501	PROFESSIONAL SERVICES	52	4Prof	548	513	513	513	523	523	523
2925	10553160	5381	1502	PROFESSIONAL SERVICES	52	4Prof	112	115	115	171	171	171	171
2926	10553160	5381	1503	PROFESSIONAL SERVICES	52	4Prof	20	100	100	30	100	100	100
2927	10553160	5381	1504	PROFESSIONAL SERVICES	52	4Prof	165,404	209,342	209,342	209,342	214,576	214,576	214,576
2928	10553160	5381	1506	PROFESSIONAL SERVICES	52	4Prof	1,290	1,025	1,025	700	1,051	1,051	1,051
2929	10553160	5381	1508	PROFESSIONAL SERVICES	52	4Prof	16,263	18,911	18,911	18,911	19,384	19,384	19,384
2930	10553160	5381	1510	PROFESSIONAL SERVICES	52	4Prof	56	57	57	57	57	57	57
2931	10553101	5382	1450	LEGAL SERVICES	52	4Prof	134,689	132,781	132,781	140,000	136,101	136,101	136,101
2932	10553101	5383	1450	MEDICAL SERVICES	52	4Prof	1,860	1,845	1,845	3,425	4,265	4,265	4,265
2933	10553160	5383	1501	MEDICAL SERVICES	52	4Prof	610	431	431	300	440	440	440
2934	10553160	5383	1502	MEDICAL SERVICES	52	4Prof	180	185	185	200	200	200	200
2935	10553160	5383	1506	MEDICAL SERVICES	52	4Prof	15,132	11,788	11,788	18,000	18,000	18,000	18,000
2936	10553160	5383	1510	MEDICAL SERVICES	52	4Prof	420	820	820	420	840	840	840
2937	10553160	5383	1512	MEDICAL SERVICES	52	4Prof	560	1,025	1,025	500	1,051	1,051	1,051
2938	10553101	5389	1450	OTHER PROF SRVS / N/A	52	4Prof	42,484	45,948	45,948	45,008	46,112	46,112	46,112
2939	10553101	5370	1450	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	2,718	2,732	2,732	2,500	2,800	2,800	2,800
2940	10553160	5370	1504	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	5,000	5,000	450	5,000	5,000	5,000
2941	10553101	5392	1450	LAUNDRY AND DRY CLEANING	52	5OSrv	-	209	209	150	214	214	214
2942	10553160	5392	1501	LAUNDRY AND DRY CLEANING	52	5OSrv	-	308	308	150	314	314	314
2943	10553160	5392	1510	LAUNDRY AND DRY CLEANING	52	5OSrv	6	205	205	100	209	209	209
2944	10553101	5393	1452	TEMPORARY HELP SERVICES	52	5OSrv	-	-	1,710	-	-	-	-
2945	10553105	5393	1480	TEMPORARY HELP SERVICES	52	5OSrv	-	1,400	1,400	300	1,435	1,435	1,435
2946	10553101	5491	1450	DUES AND MEMBERSHIPS	52	5OSrv	2,278	2,165	2,165	2,300	2,219	2,219	2,219
2947	10553160	5491	1502	DUES AND MEMBERSHIPS	52	5OSrv	7	-	495	750	-	-	-
2948	10553101	5396	1450	TRANSPORTATION-DOT	52	6Tran	16,848	18,040	18,040	18,040	18,040	18,040	18,040
2949	10553101	5398	1450	TRANSPORTATION	52	6Tran	186,172	209,000	209,000	217,500	213,689	213,689	213,689
2950	10553101	5399	1450	PUBLIC ASSISTANCE	52	7PA	194,925	254,150	234,150	192,000	222,000	222,000	222,000
2951	10553101	5399	1451	PUBLIC ASSISTANCE	52	7PA	11,869	4,260	12,526	12,526	-	-	-
2952	10553101	5399	1452	PUBLIC ASSISTANCE	52	7PA	-	-	34,802	55,591	-	-	-
2953	10553160	5399	1502	PUBLIC ASSISTANCE	52	7PA	71,874	86,250	86,250	92,500	92,500	92,500	92,500
2954	10553160	5399	1503	PUBLIC ASSISTANCE	52	7PA	172,162	174,532	210,585	219,114	219,114	219,114	219,114
2955	10553160	5399	1504	PUBLIC ASSISTANCE	52	7PA	17,711	23,000	23,000	26,000	29,000	29,000	29,000
2956	10553160	5399	1505	PUBLIC ASSISTANCE	52	7PA	4,333	4,232	4,232	4,232	4,792	4,792	4,792
2957	10553160	5399	1506	PUBLIC ASSISTANCE	52	7PA	255,340	440,000	441,440	400,000	425,000	425,000	425,000
2958	10553160	5399	1508	PUBLIC ASSISTANCE	52	7PA	47,982	60,000	60,000	40,000	50,000	50,000	50,000
2959	10553160	5399	1509	PUBLIC ASSISTANCE	52	7PA	171,296	123,724	244,411	244,411	143,751	143,751	143,751
2960	10553160	5399	1511	PUBLIC ASSISTANCE	52	7PA	46,626	60,000	60,000	20,000	60,000	60,000	60,000
2961	10553160	5399	1512	PUBLIC ASSISTANCE	52	7PA	69,717	75,000	90,000	90,000	86,250	86,250	86,250
2962	10553160	5399	1514	PA - SHARE THE WARMTH	52	7PA	2,878	13,301	13,301	13,301	12,500	12,500	12,500
2963	10553161	5399	1531	PUBLIC ASSISTANCE	52	7PA	5,809,279	4,952,209	6,625,958	6,585,958	6,845,871	6,845,871	6,845,871
2964	10553162	5399	1561	PUBLIC ASSISTANCE	52	7PA	68,317	74,750	79,750	79,750	84,750	84,750	84,750
2965	10553160	53991	1505	PUBLIC ASSISTANCE-NC ETV	52	7PA	-	500	500	250	250	250	250
2966	10553160	53991	1514	PA - ENERGY NEIGHBOR	52	7PA	-	2,347	2,347	-	-	-	-
2967	10553160	53992	1505	PUBLIC ASSISTANCE-SPECIAL	52	7PA	8,579	3,000	3,000	10,000	3,450	3,450	3,450
2968	10553101	53993	1450	PUBLIC ASSISTANCE-RESIDENT	52	7PA	5,850	12,000	12,000	3,800	-	-	-
2969	10553160	53994	1509	PUBLIC ASSISTANCE-CIP	52	7PA	38,570	-	-	-	-	-	-
2970	10553101	5410	1450	RENTAL OF REAL PROPERTY	52	8Rent	252,840	278,785	278,785	255,002	257,164	257,164	257,164
2971	10553101	5410	1452	RENTAL OF REAL PROPERTY	52	8Rent	-	-	3,665	661	-	-	-
2972	10553105	5410	1480	RENTAL OF REAL PROPERTY	52	8Rent	400	800	800	450	820	820	820
2973	10553101	5430	1450	RENTAL OF EQUIPMENT	52	8Rent	24,690	30,468	30,468	14,000	31,230	31,230	31,230
2974	10553101	5430	1452	RENTAL OF EQUIPMENT	52	8Rent	-	-	1,250	166	-	-	-
2975	10553105	5430	1480	RENTAL OF EQUIPMENT	52	8Rent	1,865	2,000	2,000	1,900	2,050	2,050	2,050
2976	10553160	5430	1502	RENTAL OF EQUIPMENT	52	8Rent	3,000	3,588	3,588	3,588	3,678	3,678	3,678
2977	10553101	5450	1450	INSURANCE AND BONDING	52	9Insr	43,807	43,283	43,283	50,195	50,195	50,195	50,195
2978	10553105	5450	1480	INSURANCE AND BONDING	52	9Insr	1	1	1	1	1	1	1
2979	10553160	5450	1501	INSURANCE AND BONDING	52	9Insr	2,148	2,147	2,147	2,040	2,040	2,040	2,040
2980	10553160	5450	1502	INSURANCE AND BONDING	52	9Insr	915	914	914	1,117	1,117	1,117	1,117
2981	10553160	5450	1510	INSURANCE AND BONDING	52	9Insr	4,129	4,126	4,126	2,630	2,630	2,630	2,630
2982	10553101	5451	1450	INSURANCE DEDUCTIBLE	52	9Insr	419	-	-	-	-	-	-
2983	10553160	5451	1510	INSURANCE DEDUCTIBLE	52	9Insr	606	-	-	-	-	-	-
2984					52		9,449,725	9,269,614	11,296,431	11,125,024	11,319,931	11,319,931	11,319,931
2985	10553101	5510	1450	OFFICE FURNITURE AND	55	1FF&E	13,378	-	-	-	-	-	-
2986	10553101	5540	1450	VEHICLES	55	2Veh	25,982	-	-	-	-	-	-
2987	10553160	5540	1510	VEHICLES	55	2Veh	-	-	-	-	20,700	-	-
2988	10553160	5580	1510	BUILDINGS AND IMPROVEMENTS	55	8Bldg	18,800	-	-	-	-	-	-
2989					55		58,160	-	-	-	20,700	-	-
2990	10553101	5630	1450	PAYMENTS TO OTHER GOV	56	1Gov	43,555	46,221	46,221	47,015	48,070	48,070	48,070
2991	10553160	5630	1500	PAYMENTS TO OTHER GOV	56	1Gov	-	250	250	250	250	250	250
2992	10553160	5630	1507	PAYMENTS TO OTHER GOV	56	1Gov	2,774	7,500	7,500	3,100	7,500	7,500	7,500
2993	10553160	5630	1508	PAYMENTS TO OTHER GOV	56	1Gov	92,227	90,000	90,000	89,000	92,000	92,000	92,000
2994	10553162	5630	1562	PAYMENTS TO OTHER GOV	56	1Gov	859,641	924,000	924,000	875,000	900,000	900,000	900,000

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3067					56		21,308	24,174	24,174	24,174	24,174	24,174	24,174
3068		5					21,308	24,174	24,174	24,174	24,174	24,174	24,174
3069	575						1	-	-	-	-	-	-
3070													
3071	10457800	4496	1607	ST GRANT-FOR COMM BASED	43		(30,346)	(40,416)	(40,416)	(40,416)	(45,706)	(45,706)	(45,706)
3072					43		(30,346)	(40,416)	(40,416)	(40,416)	(45,706)	(45,706)	(45,706)
3073		4					(30,346)	(40,416)	(40,416)	(40,416)	(45,706)	(45,706)	(45,706)
3074	10557800	5699	1607	PAYMENTS TO OTHER AGENCIES	56	2Othr	30,000	40,416	40,416	40,416	45,706	45,706	45,706
3075					56		30,000	40,416	40,416	40,416	45,706	45,706	45,706
3076		5					30,000	40,416	40,416	40,416	45,706	45,706	45,706
3077	578						(346)	-	-	-	-	-	-
3078													
3079	10558000	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	25,000	25,000	25,000	25,000	25,000	25,000	25,000
3080					56		25,000	25,000	25,000	25,000	25,000	25,000	25,000
3081		5					25,000	25,000	25,000	25,000	25,000	25,000	25,000
3082	580						25,000	25,000	25,000	25,000	25,000	25,000	25,000
3083													
3084	10458100	4393	1680	FED GRANT-HSTM ADMIN	43		(110,665)	(110,745)	(110,745)	(110,745)	(132,853)	(132,853)	(132,853)
3085	10458100	4394	1680	FED GRANT-	43		(127,303)	(146,378)	(146,378)	(130,605)	(147,534)	(147,534)	(147,534)
3086	10458100	4395	1680	FED GRANT-FOR SRV-EDTAP	43		-	(68,127)	(92,611)	(92,611)	(68,127)	(68,127)	(68,127)
3087	10458100	4396	1680	FED GRANT-HCC BLOCK GRANT	43		(15,537)	(62,541)	(80,350)	(82,467)	(82,467)	(82,467)	(82,467)
3088	10458100	4485	1680	ST GRANT-ROAP	43		(68,056)	-	-	-	-	-	-
3089	10458100	4493	1680	ST GRANT-HSTM ADMIN	43		(6,917)	(6,922)	(6,922)	(6,922)	(8,303)	(8,303)	(8,303)
3090	10458100	4494	1680	ST GRANT-VEHICLE/EQUIPMENT	43		(15,914)	(18,129)	(18,129)	(16,326)	(18,442)	(18,442)	(18,442)
3091	10458100	4495	1680	ST GRANT-RGP	43		(92,031)	(93,049)	(149,319)	(149,319)	(93,048)	(93,048)	(93,048)
3092	10458100	4497	1680	ST GRANT-HCC BLOCK GRANT	43		(66,821)	-	-	-	-	-	-
3093					43		(503,244)	(505,891)	(604,454)	(588,995)	(550,774)	(550,774)	(550,774)
3094	10458100	4510	1680	DEPT SRV CHRGS-OUTSIDE	45	451	(58,407)	(59,291)	(59,291)	(49,305)	(49,109)	(49,109)	(49,109)
3095					45		(58,407)	(59,291)	(59,291)	(49,305)	(49,109)	(49,109)	(49,109)
3096	10458100	4820	1680	MISC REVENUE-SALE OF	48	481	(6,400)	-	-	(7,750)	-	-	-
3097	10458100	4840	1680	MISC REVENUE-CONTR/HCCBG	48	481	(1,491)	(1,322)	(1,322)	(2,600)	(2,500)	(2,500)	(2,500)
3098	10458100	4841	1680	MISC REVENUE-CONTR/RGP	48	481	(32,664)	(35,565)	(35,565)	(35,565)	(35,000)	(35,000)	(35,000)
3099	10458100	48411	1680	CONTR/RGP SUPPLEMENTAL	48	481	-	-	-	(3,640)	-	-	-
3100	10458100	4842	1680	MISC REVENUE-CONTR/EDTAP	48	481	(14,353)	(10,000)	(10,000)	(17,000)	(19,000)	(19,000)	(19,000)
3101	10458100	48422	1680	CONTR/EDTAP SUPPLEMENTAL	48	481	-	-	-	(400)	-	-	-
3102	10458100	4850	1680	MISC REVENUE-INSURANCE	48	481	(1,182)	-	-	-	-	-	-
3103	10458100	4892	1680	MISC REVENUE-NSF CHECK FEE	48	481	(50)	-	-	-	-	-	-
3104					48		(56,140)	(46,887)	(46,887)	(66,955)	(56,500)	(56,500)	(56,500)
3105		4					(617,790)	(612,069)	(710,632)	(705,255)	(656,383)	(656,383)	(656,383)
3106	10558100	5121	1680	SALARIES & WAGES	51	1Sal	320,390	324,082	351,550	344,681	379,506	379,506	379,506
3107	10558100	5126	1680	SALARIES & WAGES-TEMP AND	51	1Sal	271,173	269,750	333,504	284,000	242,631	242,631	242,631
3108	10558100	5132	1680	SEPARATION ALLOWANCE	51	2Ben	7,176	7,584	8,227	8,070	8,880	8,880	8,880
3109	10558100	5134	1680	401-K SUPP RET PLAN -OTHER	51	2Ben	16,019	16,204	17,578	17,235	18,975	18,975	18,975
3110	10558100	5181	1680	FICA CONTRIBUTIONS	51	2Ben	43,542	45,428	52,336	45,700	47,593	47,593	47,593
3111	10558100	5182	1680	RET CONTRIB.- OTHER	51	2Ben	15,667	15,848	18,194	16,857	18,558	18,558	18,558
3112	10558100	5190	1680	LIFE INSURANCE - EMPLOYEES	51	2Ben	559	-	597	600	-	-	-
3113	10558100	5183	1680	HEALTH INSURANCE	51	3Ben	69,610	61,236	75,834	75,834	67,410	67,410	67,410
3114	10558100	5184	1680	HEALTH INSURANCE - RETIREES	51	3Ben	2,668	2,916	5,213	5,213	5,400	5,400	5,400
3115	10558100	5187	1680	DENTAL INSURANCE	51	3Ben	3,885	4,032	2,885	2,885	4,473	4,473	4,473
3116	10558100	5188	1680	DENTAL INS - RETIREES UNDER	51	3Ben	215	235	275	275	285	285	285
3117					51		750,903	747,315	866,193	801,350	793,711	793,711	793,711
3118	10558100	5211	1680	CLEANING & JANITORIAL	52	0Supp	478	235	235	790	806	806	806
3119	10558100	5212	1680	WEARING APPARREL	52	0Supp	893	2,070	2,070	2,001	2,041	2,041	2,041
3120	10558100	5220	1680	FOOD AND PROVISIONS	52	0Supp	1,794	2,419	2,419	2,663	3,060	3,060	3,060
3121	10558100	5239	1680	MEDICAL SUPPLIES AND	52	0Supp	326	1,097	1,097	832	1,100	1,100	1,100
3122	10558100	5260	1680	PRINTING AND OFFICE SUPPLIES	52	0Supp	12,334	12,334	9,184	9,159	9,342	9,342	9,342
3123	10558100	5290	1680	TOOLS AND SUPPLIES	52	0Supp	7,789	9,963	9,963	10,230	9,675	9,675	9,675
3124	10558100	5311	1680	TRAVEL	52	1Trav	369	500	500	400	412	412	412
3125	10558100	5312	1680	TRAVEL SUBSISTENCE	52	1Trav	926	1,450	1,450	830	1,180	1,180	1,180
3126	10558100	5395	1680	EDUCATION EXPENSES	52	1Trav	283	1,685	1,685	4,050	3,275	3,275	3,275
3127	10558100	5321	1680	TELEPHONE AND	52	2Util	7,709	8,000	8,000	8,325	8,400	8,400	8,400
3128	10558100	5325	1680	POSTAGE	52	2Util	151	174	174	211	221	221	221
3129	10558100	5352	1680	MAINT & REPAIRS-EQUIPMENT	52	3Main	701	2,514	2,514	1,020	1,045	1,045	1,045
3130	10558100	5353	1680	MAINT & REPAIRS-FUEL GAS	52	3Main	102,502	99,299	106,064	101,890	116,795	116,795	116,795
3131	10558100	5354	1680	MAINT AGREEMENTS-	52	3Main	5,082	6,149	6,149	7,649	8,264	8,264	8,264
3132	10558100	5357	1680	IDC-PROP MGNT OPER CHARGES	52	3Main	-	20,069	23,436	23,436	24,130	24,130	24,130
3133	10558100	5358	1680	MAINT & REPAIRS-VEH	52	3Main	43,351	52,800	52,800	48,945	56,417	56,417	56,417
3134	10558100	5359	1680	MAINT & REPAIRS-VEH INT-	52	3Main	4,526	-	-	-	-	-	-
3135	10558100	5360	1680	M&R-VEHICLE-	52	3Main	326	-	1,182	2,813	-	-	-
3136	10558100	5381	1680	PROFESSIONAL SERVICES	52	4Prof	3,855	630	8,910	8,910	5,514	5,514	5,514
3137	10558100	5383	1680	MEDICAL SERVICES	52	4Prof	1,065	1,320	2,380	2,380	2,275	2,275	2,275
3138	10558100	5370	1680	ADVERTISING/EMPL RECONGNITI	52	5OSrv	2,499	2,070	3,454	3,522	4,016	4,016	4,016
3139	10558100	5491	1680	DUES AND MEMBERSHIPS	52	5OSrv	400	425	425	400	408	408	408
3140	10558100	5450	1680	INSURANCE AND BONDING	52	9Insr	17,562	17,055	17,055	19,043	19,043	19,043	19,043
3141	10558100	5451	1680	INSURANCE DEDUCTIBLE	52	9Insr	22,060	-	4,341	15,013	5,000	5,000	5,000
3142					52		236,983	242,258	265,487	274,512	282,419	282,419	282,419
3143	10558100	5540	1680	VEHICLES	55	2Veh	155,512	179,785	179,785	160,417	205,568	205,568	183,068

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3144					55		155,512	179,785	179,785	160,417	205,568	205,568	183,068
3145	10558100	5630	1680	PAYMENTS TO OTHER GOV	56	1Gov	-	3,350	3,350	3,350	3,350	3,350	3,350
3146	10558100	5699	1680	PAYMENTS TO OTHER AGENCIES	56	2Othr	-	10,000	10,000	10,000	10,000	10,000	10,000
3147					56		-	13,350	13,350	13,350	13,350	13,350	13,350
3148	10558100	5730	1680	INST FIN PRINCIPAL	57	1Prin	274	274	274	274	438	438	438
3149	10558100	5731	1680	INST FIN INTEREST	57	2Int	392	387	387	387	381	381	381
3150	10558100	57311	1680	INST FIN INTEREST CREDIT	57	2Int	(18)	(25)	(25)	(26)	-	-	-
3151					57		648	636	636	635	819	819	819
3152	10558100	5800	1680	INTERDEPT CHARGES-INSIDE	58	8IDC	(296,713)	(347,240)	(347,240)	(336,506)	(331,259)	(331,259)	(331,259)
3153					58		(296,713)	(347,240)	(347,240)	(336,506)	(331,259)	(331,259)	(331,259)
3154		5					847,333	836,104	978,211	913,758	964,608	964,608	942,108
3155	581						229,543	224,035	267,579	208,503	308,225	308,225	285,725
3156													
3157	10458200	4402	1650	ST GRANT-FOR VET SRV	43		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
3158					43		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
3159	10458200	4840	1650	MISC REVENUE-	48	481	(90)	(35)	(35)	(5)	-	-	-
3160	10458200	4840	1651	MISC REVENUE-	48	481	(650)	(650)	(650)	-	-	-	-
3161					48		(740)	(685)	(685)	(5)	-	-	-
3162		4					(2,740)	(2,685)	(2,685)	(2,005)	(2,000)	(2,000)	(2,000)
3163	10558200	5121	1650	SALARIES & WAGES	51	1Sal	110,583	110,622	115,422	115,890	151,663	116,154	116,154
3164	10558200	5132	1650	SEPARATION ALLOWANCE	51	2Ben	2,462	2,589	2,701	2,715	3,549	2,718	2,718
3165	10558200	5134	1650	401-K SUPP RET PLAN -OTHER	51	2Ben	5,529	5,529	5,771	5,796	7,583	5,808	5,808
3166	10558200	5181	1650	FICA CONTRIBUTIONS	51	2Ben	8,281	8,463	8,830	8,645	11,602	8,886	8,886
3167	10558200	5182	1650	RET CONTRIB.- OTHER	51	2Ben	5,407	5,409	5,644	5,668	7,416	5,680	5,680
3168	10558200	5190	1650	LIFE INSURANCE - EMPLOYEES	51	2Ben	196	-	206	205	-	-	-
3169	10558200	5183	1650	HEALTH INSURANCE	51	3Ben	13,839	17,496	15,638	15,638	25,680	19,260	19,260
3170	10558200	51841	1650	HEALTH INSURANCE - RETIREES	51	3Ben	3,474	3,351	3,479	3,134	3,077	3,077	3,077
3171	10558200	5187	1650	DENTAL INSURANCE	51	3Ben	1,113	1,152	825	825	1,704	1,278	1,278
3172					51		150,885	154,613	158,516	158,516	212,274	162,861	162,861
3173	10558200	5220	1650	FOOD AND PROVISIONS	52	0Supp	71	259	3,390	3,461	2,325	2,300	2,300
3174	10558200	5220	1651	FOOD AND PROVISIONS	52	0Supp	650	650	650	-	-	-	-
3175	10558200	5260	1650	PRINTING AND OFFICE SUPPLIES	52	0Supp	2,486	1,501	1,501	3,730	3,810	3,810	3,810
3176	10558200	5265	1650	OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	500	2,000	-	-
3177	10558200	5311	1650	TRAVEL	52	1Trav	1,359	1,900	1,900	1,040	1,600	1,600	1,600
3178	10558200	5312	1650	TRAVEL SUBSISTENCE	52	1Trav	509	587	587	491	1,050	1,050	1,050
3179	10558200	5395	1650	EDUCATION EXPENSES	52	1Trav	90	90	90	90	180	120	120
3180	10558200	5321	1650	TELEPHONE AND	52	2Util	-	-	-	-	322	-	-
3181	10558200	5325	1650	POSTAGE	52	2Util	1,791	2,185	2,185	2,120	2,285	2,285	2,285
3182	10558200	5353	1650	MAINT & REPAIRS-FUEL GAS	52	3Main	20	40	40	-	40	40	40
3183	10558200	5354	1650	MAINT AGREEMENTS-	52	3Main	214	236	236	236	250	250	250
3184	10558200	5357	1650	IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	9,566	9,566	7,874	7,874	7,874
3185	10558200	5381	1650	PROFESSIONAL SERVICES	52	4Prof	259	3,850	719	457	4,335	4,335	4,335
3186	10558200	5381	1651	PROFESSIONAL SERVICES	52	4Prof	347	-	-	-	-	-	-
3187	10558200	5383	1650	MEDICAL SERVICES	52	4Prof	-	60	60	-	-	-	-
3188	10558200	5370	1650	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	662	720	720	608	790	790	790
3189	10558200	5491	1650	DUES AND MEMBERSHIPS	52	5OSrv	45	45	45	45	135	105	105
3190	10558200	5398	1650	TRANSPORTATION	52	6Tran	42,356	42,362	42,362	43,498	43,168	43,168	43,168
3191	10558200	5410	1650	RENTAL OF REAL PROPERTY	52	8Rent	200	800	800	500	-	-	-
3192	10558200	5430	1650	RENTAL OF EQUIPMENT	52	8Rent	216	225	225	-	-	-	-
3193	10558200	5450	1650	INSURANCE AND BONDING	52	9Insr	898	897	897	786	786	786	786
3194					52		52,173	56,407	65,973	67,128	70,950	68,513	68,513
3195		5					203,058	211,020	224,489	225,644	283,224	231,374	231,374
3196	582						200,318	208,335	221,804	223,639	281,224	229,374	229,374
3197													
3198	10558300	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	28,500	28,500	28,500	28,500	28,500	28,500	28,500
3199					56		28,500	28,500	28,500	28,500	28,500	28,500	28,500
3200		5					28,500	28,500	28,500	28,500	28,500	28,500	28,500
3201	583						28,500	28,500	28,500	28,500	28,500	28,500	28,500
3202													
3203	10558400	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	10,000	12,500	12,500	12,500	13,500	12,500	12,500
3204					56		10,000	12,500	12,500	12,500	13,500	12,500	12,500
3205		5					10,000	12,500	12,500	12,500	13,500	12,500	12,500
3206	584						10,000	12,500	12,500	12,500	13,500	12,500	12,500
3207													
3208	10558500	5695		PYMTS TO AGENCIES-HEAD	56	2Othr	35,804	35,804	35,804	35,804	35,804	35,804	35,804
3209	10558500	5698		PAYMENTS TO AGENCIES	56	2Othr	40,534	40,534	40,534	40,534	40,534	40,534	40,534
3210					56		76,338	76,338	76,338	76,338	76,338	76,338	76,338
3211		5					76,338	76,338	76,338	76,338	76,338	76,338	76,338
3212	585						76,338	76,338	76,338	76,338	76,338	76,338	76,338
3213													
3214	10458600	4339	1670	FED GRANT-HOME &	43		(117,576)	(232,594)	(232,594)	(259,027)	(259,027)	(259,027)	(259,027)
3215	10458600	4497	1670	ST GRANT-HCC BLOCK GRANT	43		(111,528)	-	-	-	-	-	-
3216					43		(229,104)	(232,594)	(232,594)	(259,027)	(259,027)	(259,027)	(259,027)
3217		4					(229,104)	(232,594)	(232,594)	(259,027)	(259,027)	(259,027)	(259,027)
3218	10558600	5699	1670	PAYMENTS TO OTHER AGENCIES	56	2Othr	261,604	265,094	265,094	291,527	291,527	291,527	291,527
3219					56		261,604	265,094	265,094	291,527	291,527	291,527	291,527
3220		5					261,604	265,094	265,094	291,527	291,527	291,527	291,527

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3221	586						32,500	32,500	32,500	32,500	32,500	32,500	32,500
3222													
3223	10458700	4339	1681	FED GRANT-HOME &	43		(114,390)	(182,270)	(182,270)	(184,000)	(178,634)	(178,634)	(178,634)
3224	10458700	4497	1681	ST GRANT-HCC BLOCK GRANT	43		(71,451)	-	-	-	-	-	-
3225							(185,841)	(182,270)	(182,270)	(184,000)	(178,634)	(178,634)	(178,634)
3226	10458700	4840	1681	MISC REVENUE-	48	481	(22,490)	(21,000)	(21,000)	(21,000)	(26,000)	(26,000)	(26,000)
3227							(22,490)	(21,000)	(21,000)	(21,000)	(26,000)	(26,000)	(26,000)
3228		4					(208,331)	(203,270)	(203,270)	(205,000)	(204,634)	(204,634)	(204,634)
3229	10558700	5121	1681	SALARIES & WAGES	51	1Sal	119,240	120,595	127,045	127,545	126,055	126,055	126,055
3230	10558700	5126	1681	SALARIES & WAGES-TEMP AND	51	1Sal	1,495	3,902	4,108	3,902	4,000	4,000	4,000
3231	10558700	5132	1681	SEPARATION ALLOWANCE	51	2Ben	2,666	2,666	2,822	2,985	2,950	2,950	2,950
3232	10558700	5134	1681	401-K SUPP RET PLAN -OTHER	51	2Ben	5,962	6,030	6,352	6,380	6,303	6,303	6,303
3233	10558700	5181	1681	FICA CONTRIBUTIONS	51	2Ben	8,908	9,524	10,033	9,695	9,949	9,949	9,949
3234	10558700	5182	1681	RET CONTRIB.- OTHER	51	2Ben	5,830	5,897	6,212	6,238	6,164	6,164	6,164
3235	10558700	5185	1681	UNEMPLOYMENT CLAIMS	51	2Ben	4,987	-	1,462	1,443	-	-	-
3236	10558700	5190	1681	LIFE INSURANCE - EMPLOYEES	51	2Ben	210	-	226	223	-	-	-
3237	10558700	5183	1681	HEALTH INSURANCE	51	3Ben	15,211	14,580	15,788	15,788	16,050	16,050	16,050
3238	10558700	5187	1681	DENTAL INSURANCE	51	3Ben	897	960	688	688	1,065	1,065	1,065
3239							165,406	164,310	174,887	174,887	172,536	172,536	172,536
3240	10558700	5211	1681	CLEANING & JANITORIAL	52	OSupp	984	1,550	1,550	1,200	1,100	1,100	1,100
3241	10558700	5220	1681	FOOD AND PROVISIONS	52	OSupp	195,071	204,930	204,930	200,200	211,351	211,351	211,351
3242	10558700	5233	1681	PERIODICALS BOOKS & OTHER	52	OSupp	53	105	105	48	49	49	49
3243	10558700	5239	1681	MEDICAL SUPPLIES AND	52	OSupp	236	285	285	100	125	125	125
3244	10558700	5260	1681	PRINTING AND OFFICE SUPPLIES	52	OSupp	2,239	3,244	3,244	3,670	4,800	4,800	4,800
3245	10558700	5290	1681	TOOLS AND SUPPLIES	52	OSupp	4,753	5,131	4,731	7,300	4,826	4,826	4,826
3246	10558700	5311	1681	TRAVEL	52	1Trav	294	1,778	1,778	700	721	721	721
3247	10558700	5312	1681	TRAVEL SUBSISTENCE	52	1Trav	-	300	300	-	360	360	360
3248	10558700	5395	1681	EDUCATION EXPENSES	52	1Trav	110	500	500	240	400	400	400
3249	10558700	5321	1681	TELEPHONE AND	52	2Util	4,007	4,151	4,151	4,860	4,860	4,860	4,860
3250	10558700	5325	1681	POSTAGE	52	2Util	337	303	703	570	596	596	596
3251	10558700	5352	1681	MAINT & REPAIRS-EQUIPMENT	52	3Main	975	615	615	200	200	200	200
3252	10558700	5353	1681	MAINT & REPAIRS-FUEL GAS	52	3Main	12	-	-	-	-	-	-
3253	10558700	5357	1681	IDC-PROP MGNT OPER CHARGES	52	3Main	-	6,681	9,049	9,049	9,061	9,061	9,061
3254	10558700	5381	1681	PROFESSIONAL SERVICES	52	4Prof	2,461	615	615	615	615	615	615
3255	10558700	5383	1681	MEDICAL SERVICES	52	4Prof	20	160	160	75	250	250	250
3256	10558700	5370	1681	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	580	1,056	1,556	1,450	4,900	4,900	4,900
3257	10558700	5491	1681	DUES AND MEMBERSHIPS	52	5OSrv	-	125	125	125	128	128	128
3258	10558700	5398	1681	TRANSPORTATION	52	6Tran	69,657	85,000	85,000	71,904	75,000	75,000	75,000
3259	10558700	5410	1681	RENTAL OF REAL PROPERTY	52	8Rent	1,800	2,400	2,400	2,400	2,400	2,400	2,400
3260	10558700	5450	1681	INSURANCE AND BONDING	52	9Insr	739	738	738	988	988	988	988
3261							284,327	319,667	322,535	305,694	322,730	322,730	322,730
3262	10558700	5699	1681	PAYMENTS TO OTHER AGENCIES	56	2Othr	1,137	1,092	1,092	1,040	1,040	1,040	1,040
3263							1,137	1,092	1,092	1,040	1,040	1,040	1,040
3264		5					450,870	485,069	498,514	481,621	496,306	496,306	496,306
3265	587						242,539	281,799	295,244	276,621	291,672	291,672	291,672
3266													
3267	10458800	4860		MISC REVENUE-RENT INCOME	48	481	(2,593,783)	(2,000,000)	(2,000,000)	(2,832,472)	(2,454,048)	(2,454,048)	(2,454,048)
3268							(2,593,783)	(2,000,000)	(2,000,000)	(2,832,472)	(2,454,048)	(2,454,048)	(2,454,048)
3269		4					(2,593,783)	(2,000,000)	(2,000,000)	(2,832,472)	(2,454,048)	(2,454,048)	(2,454,048)
3270	10558800	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	-	250,000	250,000	100,000	250,000	250,000	250,000
3271							-	250,000	250,000	100,000	250,000	250,000	250,000
3272		5					-	250,000	250,000	100,000	250,000	250,000	250,000
3273	588						(2,593,783)	(1,750,000)	(1,750,000)	(2,732,472)	(2,204,048)	(2,204,048)	(2,204,048)
3274													
3275	10458900	4470		ST GRANT-NCDOCCJPP	43		(59,145)	(109,255)	(113,922)	(113,922)	(113,922)	(113,922)	(113,922)
3276							(59,145)	(109,255)	(113,922)	(113,922)	(113,922)	(113,922)	(113,922)
3277		4					(59,145)	(109,255)	(113,922)	(113,922)	(113,922)	(113,922)	(113,922)
3278							-	-	-	-	-	-	-
3279	10558900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	59,145	109,255	113,922	113,922	113,922	113,922	113,922
3280							59,145	109,255	113,922	113,922	113,922	113,922	113,922
3281		5					59,145	109,255	113,922	113,922	113,922	113,922	113,922
3282	589						-	-	-	-	-	-	-
3283													
3284	10559100	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	199,765	199,765	202,054	202,054	-
3285	10559100	5450		INSURANCE AND BONDING	52	9Insr	-	-	5,595	5,595	5,595	5,595	-
3286							-	-	205,360	205,360	207,649	207,649	-
3287	10559100	5630		CURR EXP.-REG INSTRUCTION	56	1Gov	31,219,598	56,889,526	56,889,526	57,042,554	71,352,181	67,867,307	70,864,000
3288	10559100	5637		CURR EXP.-SCHOOL ADMIN	56	1Gov	-	214,838	-	-	-	-	-
3289							31,219,598	57,104,364	56,889,526	57,042,554	71,352,181	67,867,307	70,864,000
3290		5					31,219,598	57,104,364	57,094,886	57,247,914	71,559,830	68,074,956	70,864,000
3291	591						31,219,598	57,104,364	57,094,886	57,247,914	71,559,830	68,074,956	70,864,000
3292													
3293	10459207	4015		IFT FROM DET FAC DEBT	40		-	-	-	-	(2,185,488)	(2,185,488)	(2,185,488)
3294	10459209	4058		IFT FROM SCHOOL CAP PROJ FD	40		-	-	-	(2,385)	-	-	-
3295							-	-	-	(2,385)	(2,185,488)	(2,185,488)	(2,185,488)
3296	10459209	4251		PUB SCHL BLDG FDS-ADM RIG-	42	200	(1,947,466)	(3,638,153)	(3,638,153)	(4,930,521)	(6,864,563)	(6,864,563)	(6,864,563)
3297							(1,947,466)	(3,638,153)	(3,638,153)	(4,930,521)	(6,864,563)	(6,864,563)	(6,864,563)

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
3298	10459209	4811		INVEST EARNINGS-GO BONDS	48	480	(3)	-	-	-	-	-	-
3299					48		(3)	-	-	-	-	-	-
3300		4					(1,947,469)	(3,638,153)	(3,638,153)	(4,932,906)	(9,050,051)	(9,050,051)	(9,050,051)
3301	10559207	5015		TRNS TO DET.FAC. DEBT	50	IFT	5,875,733	4,507,886	6,124,483	4,369,651	-	-	-
3302	10559200	5040		IFT TO GENERAL CAPITAL PROJ	50	IFT	6,167,924	11,043,050	11,043,050	11,043,050	20,353,610	12,147,000	11,000,000
3303	10559207	5040		TRNS TO GENERAL CAP PROJ FD	50	IFT	-	-	-	88,061	-	-	-
3304					50		12,043,657	15,550,936	17,167,533	15,500,762	20,353,610	12,147,000	11,000,000
3305	10559209	5710		GO BOND PRINCIPAL	57	1Prin	11,395,335	11,666,117	11,666,117	11,666,117	11,635,971	11,635,971	11,635,971
3306	10559209	5730		INST FIN PRINCIPAL	57	1Prin	1,020,297	1,040,298	1,040,298	1,040,298	3,478,476	3,478,476	3,478,476
3307	10559209	5711		GO BOND INTEREST	57	2Int	8,100,513	9,177,286	9,177,286	9,393,286	8,891,731	8,891,731	8,891,731
3308	10559209	57111		GO BOND INTEREST CREDIT	57	2Int	(126,749)	(181,944)	(181,944)	(179,326)	(179,326)	(179,326)	(179,326)
3309	10559209	5731		INST FIN INTEREST	57	2Int	361,724	341,318	341,318	2,465,881	4,106,862	4,106,862	4,106,862
3310	10559209	57311		INST FIN INTEREST CREDIT	57	2Int	(19,294)	(27,695)	(27,695)	(27,241)	(27,241)	(27,241)	(27,241)
3311	10559209	5761		GO CP BAN INTEREST	57	2Int	-	-	-	1,943,462	-	-	-
3312	10559209	5712		GO BOND SERVICE CHARGES	57	3Othr	376,051	430,000	430,000	317,878	320,000	320,000	320,000
3313	10559209	5715		GO BOND ISSUE COSTS	57	3Othr	-	-	-	400	-	-	-
3314	10559209	5719		GO BOND REMIT TO ESCROW	57	3Othr	-	1,248,245	1,248,245	-	11,873,270	11,873,270	11,873,270
3315	10559209	5732		INST FIN SERVICE CHARGES	57	3Othr	-	8,000	8,000	500	1,000	1,000	1,000
3316	10559209	5762		GO CP BAN SERVICE CHARGES	57	3Othr	3,197	-	-	140,226	28,314	28,314	28,314
3317	10559209	5765		GO CP BAN ISSUANCE COSTS	57	3Othr	112,066	-	-	90,495	20,000	20,000	20,000
3318					57		21,223,141	23,701,625	23,701,625	26,851,976	40,149,057	40,149,057	40,149,057
3319		5					33,266,798	39,252,561	40,869,158	42,352,738	60,502,667	52,296,057	51,149,057
3320	592						31,319,329	35,614,408	37,231,005	37,419,832	51,452,616	43,246,006	42,099,006
3321													
3322	10559700	5730		INST FIN PRINCIPAL	57	1Prin	121,434	121,434	121,434	121,434	194,295	194,295	194,295
3323	10559700	5731		INST FIN INTEREST	57	2Int	173,861	171,432	171,432	171,432	169,004	169,004	169,004
3324	10559700	57311		INST FIN INTEREST CREDIT	57	2Int	(7,890)	(11,326)	(11,326)	(11,727)	-	-	-
3325					57		287,405	281,540	281,540	281,139	363,299	363,299	363,299
3326		5					287,405	281,540	281,540	281,139	363,299	363,299	363,299
3327	597						287,405	281,540	281,540	281,139	363,299	363,299	363,299
3328													
3329	10559800	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	920,500	880,500	880,500	880,500	1,349,550	1,136,550	1,136,550
3330					56		920,500	880,500	880,500	880,500	1,349,550	1,136,550	1,136,550
3331		5					920,500	880,500	880,500	880,500	1,349,550	1,136,550	1,136,550
3332	598						920,500	880,500	880,500	880,500	1,349,550	1,136,550	1,136,550
3333													
3334	10559900	5699		PAYMENTS TO OTHER AGENCIES	56	2Othr	2,000	2,500	2,500	2,500	3,000	2,500	2,500
3335					56		2,000	2,500	2,500	2,500	3,000	2,500	2,500
3336		5					2,000	2,500	2,500	2,500	3,000	2,500	2,500
3337	599						2,000	2,500	2,500	2,500	3,000	2,500	2,500
3338													
3339	10461100	4368	1802	FED GRANT-FOR PUBLIC	43		(14,440)	-	(29,031)	(29,031)	-	-	-
3340	10461100	4447	1804	ST GRANT-SMART START	43		-	-	(71,700)	(71,700)	-	-	-
3341	10461100	4468	1800	ST GRANT-FOR PUBLIC ED	43		(198,460)	(220,843)	(202,020)	(202,020)	(191,812)	(191,812)	(191,812)
3342					43		(212,900)	(220,843)	(302,751)	(302,751)	(191,812)	(191,812)	(191,812)
3343	10461100	4510	1800	DEPT SERVICE CHARGES	45	451	(135,195)	(130,000)	(130,000)	(143,000)	(143,000)	(143,000)	(143,000)
3344					45		(135,195)	(130,000)	(130,000)	(143,000)	(143,000)	(143,000)	(143,000)
3345	10461100	4840	1800	MISC REVENUE-	48	481	(1,982)	(2,400)	(2,400)	(3,000)	(2,400)	(2,400)	(2,400)
3346	10461100	4840	1801	MISC REVENUE-	48	481	(25,940)	(20,000)	(20,000)	(22,500)	(22,500)	(22,500)	(22,500)
3347	10461100	4890	1800	MISC REVENUE-	48	481	21	-	-	(3)	-	-	-
3348	10461100	4892	1800	MISC REVENUE-NSF CHECK FEE	48	481	(80)	-	-	(40)	-	-	-
3349					48		(27,981)	(22,400)	(22,400)	(25,543)	(24,900)	(24,900)	(24,900)
3350		4					(376,076)	(373,243)	(455,151)	(471,294)	(359,712)	(359,712)	(359,712)
3351	10561100	5051	1800	TRNS TO LIBRARY CAP PROJECT	50	IFT	-	-	40,000	40,000	-	-	-
3352					50		-	-	40,000	40,000	-	-	-
3353	10561100	5121	1800	SALARIES & WAGES	51	1Sal	1,689,588	1,729,832	1,808,908	1,801,400	1,908,909	1,843,957	1,843,957
3354	10561100	5121	1804	SALARIES & WAGES	51	1Sal	-	-	25,734	26,230	-	-	-
3355	10561100	5126	1800	SALARIES & WAGES-TEMP AND	51	1Sal	282,647	312,414	326,596	344,450	328,956	328,956	328,956
3356	10561100	5126	1802	SALARIES & WAGES-TEMP AND	51	1Sal	197	-	-	-	-	-	-
3357	10561100	5126	1804	SALARIES & WAGES-TEMP AND	51	1Sal	-	-	8,504	9,584	-	-	-
3358	10561100	5128	1800	TRAVEL ALLOWANCE	51	2Ben	4,840	4,800	5,008	4,800	4,800	4,800	4,800
3359	10561100	5132	1800	SEPARATION ALLOWANCE	51	2Ben	37,637	40,478	42,328	42,150	44,668	43,148	43,148
3360	10561100	5132	1804	SEPARATION ALLOWANCE	51	2Ben	-	-	570	612	-	-	-
3361	10561100	5134	1800	401-K SUPP RET PLAN -OTHER	51	2Ben	84,479	86,492	90,446	90,100	95,446	92,198	92,198
3362	10561100	5134	1804	401-K SUPP RET PLAN -OTHER	51	2Ben	-	-	1,254	1,317	-	-	-
3363	10561100	5181	1800	FICA CONTRIBUTIONS	51	2Ben	145,759	156,599	163,749	159,600	171,564	166,596	166,596
3364	10561100	5181	1802	FICA CONTRIBUTIONS	51	2Ben	15	-	-	-	-	-	-
3365	10561100	5181	1804	FICA CONTRIBUTIONS	51	2Ben	-	-	2,586	2,837	-	-	-
3366	10561100	5182	1800	RET CONTRIB. - OTHER	51	2Ben	82,621	84,589	88,456	88,100	93,345	90,169	90,169
3367	10561100	5182	1804	RET CONTRIB. - OTHER	51	2Ben	-	-	1,226	1,300	-	-	-
3368	10561100	5185	1800	UNEMPLOYMENT CLAIMS	51	2Ben	37	-	9,264	9,218	-	-	-
3369	10561100	5190	1800	LIFE INSURANCE - EMPLOYEES	51	2Ben	2,974	-	3,128	3,112	-	-	-
3370	10561100	5190	1804	LIFE INSURANCE - EMPLOYEES	51	2Ben	-	-	43	43	-	-	-
3371	10561100	5183	1800	HEALTH INSURANCE	51	3Ben	263,272	291,600	292,820	292,820	333,840	321,000	321,000
3372	10561100	5183	1804	HEALTH INSURANCE	51	3Ben	-	-	4,023	4,023	-	-	-
3373	10561100	5184	1800	HEALTH INSURANCE - RETIREES	51	3Ben	23,478	25,656	32,900	32,900	37,728	37,728	37,728
3374	10561100	51841	1800	HEALTH INSURANCE - RETIREES	51	3Ben	34,822	33,131	34,334	27,281	27,037	27,037	27,037

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
3375	10561100	5187	1800	DENTAL INSURANCE	51	3Ben	17,526	19,200	13,126	13,126	22,152	21,300	21,300
3376	10561100	5187	1804	DENTAL INSURANCE	51	3Ben	-	-	215	215	-	-	-
3377	10561100	5188	1800	DENTAL INS - RETIREES UNDER	51	3Ben	1,478	1,615	1,466	1,466	1,708	1,708	1,708
3378					51		2,671,370	2,786,406	2,956,684	2,956,684	3,070,153	2,978,597	2,978,597
3379	10561100	5211	1800	CLEANING & JANITORIAL	52	OSupp	3	-	-	-	-	-	-
3380	10561100	5212	1800	WEARING APPARREL	52	OSupp	-	207	207	63	125	125	125
3381	10561100	5220	1800	FOOD AND PROVISIONS	52	OSupp	3,942	4,264	4,264	4,097	4,179	4,179	4,179
3382	10561100	5232	1800	AUDIO VISUAL SUPPLIES	52	OSupp	69,911	75,690	75,690	75,690	77,204	77,204	77,204
3383	10561100	5232	1801	AUDIO VISUAL SUPPLIES	52	OSupp	2,319	2,000	2,000	2,000	3,000	3,000	3,000
3384	10561100	5233	1800	PERIODICALS BOOKS & OTHER	52	OSupp	192,030	203,688	203,688	203,688	225,700	225,700	225,700
3385	10561100	5233	1801	PERIODICALS BOOKS & OTHER	52	OSupp	29,504	26,400	30,742	30,742	18,810	18,810	18,810
3386	10561100	5233	1804	PERIODICALS BOOKS & OTHER	52	OSupp	-	-	12,650	11,333	-	-	-
3387	10561100	5234	1800	PERIOD. BOOKS & OTH PUB -	52	OSupp	193,742	242,700	242,700	226,476	248,034	248,034	248,034
3388	10561100	5239	1800	MEDICAL SUPPLIES AND	52	OSupp	189	145	145	330	435	435	435
3389	10561100	5260	1800	PRINTING AND OFFICE SUPPLIES	52	OSupp	205,396	268,838	225,133	220,326	195,383	169,000	169,000
3390	10561100	5260	1801	PRINTING AND OFFICE SUPPLIES	52	OSupp	9	-	-	-	-	-	-
3391	10561100	5260	1802	PRINTING AND OFFICE SUPPLIES	52	OSupp	-	-	42,005	42,005	-	-	-
3392	10561100	5260	1804	PRINTING AND OFFICE SUPPLIES	52	OSupp	-	-	12,540	12,540	-	-	-
3393	10561100	5265	1800	OFFICE COMPUTER EQUIPMENT	52	OSupp	-	-	-	-	78,200	69,200	69,200
3394	10561100	5290	1800	TOOLS AND SUPPLIES	52	OSupp	15	-	-	-	-	-	-
3395	10561100	5311	1800	TRAVEL	52	1Trav	4,922	4,532	4,532	4,581	4,718	4,718	4,718
3396	10561100	5312	1800	TRAVEL SUBSISTENCE	52	1Trav	2,614	3,528	3,528	553	3,634	3,634	3,634
3397	10561100	5395	1800	EDUCATION EXPENSES	52	1Trav	8,081	8,436	8,436	1,000	8,436	8,436	8,436
3398	10561100	5321	1800	TELEPHONE AND	52	2Util	47,010	44,900	55,108	85,838	85,838	85,838	85,838
3399	10561100	5321	1801	TELEPHONE AND	52	2Util	554	600	600	690	690	690	690
3400	10561100	5325	1800	POSTAGE	52	2Util	14,952	10,815	10,815	10,815	11,302	11,302	11,302
3401	10561100	5330	1800	UTILITIES	52	2Util	-	-	-	628	-	-	-
3402	10561100	5351	1800	MAINT & REPAIRS-BUILDINGS	52	3Main	470	-	-	-	-	-	-
3403	10561100	5352	1800	MAINT & REPAIRS-EQUIPMENT	52	3Main	15,067	16,913	16,913	16,913	17,251	17,251	17,251
3404	10561100	5353	1800	MAINT & REPAIRS-FUEL GAS	52	3Main	5,078	5,182	5,182	5,038	5,805	5,805	5,805
3405	10561100	5354	1800	MAINT AGREEMENTS-	52	3Main	44,721	38,208	38,208	37,564	38,315	38,315	38,315
3406	10561100	5357	1800	IDC-PROP MGNT OPER CHARGES	52	3Main	-	377,589	455,997	455,997	466,936	466,936	466,936
3407	10561100	5358	1800	MAINT & REPAIRS-VEH	52	3Main	2,016	1,300	1,300	777	896	896	896
3408	10561100	5359	1800	M&R-VEHICLE-PREVENTABLE	52	3Main	-	-	-	967	-	-	-
3409	10561100	5381	1800	PROFESSIONAL SERVICES	52	4Prof	8,915	9,405	9,405	9,396	9,584	9,584	9,584
3410	10561100	5381	1802	PROFESSIONAL SERVICES	52	4Prof	14,440	-	1,700	1,700	-	-	-
3411	10561100	5381	1804	PROFESSIONAL SERVICES	52	4Prof	-	-	1,200	1,201	-	-	-
3412	10561100	5383	1800	MEDICAL SERVICES	52	4Prof	-	200	200	825	842	842	842
3413	10561100	5370	1800	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	513	513	500	510	510	510
3414	10561100	5370	1804	ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	-	713	713	-	-	-
3415	10561100	5392	1800	LAUNDRY AND DRY CLEANING	52	5OSrv	128	131	131	-	-	-	-
3416	10561100	5491	1800	DUES AND MEMBERSHIPS	52	5OSrv	2,830	2,662	2,662	2,185	2,229	2,229	2,229
3417	10561100	5492	1800	UNCOLLECTIBLE ACCOUNTS	52	5OSrv	168	-	-	399	-	-	-
3418	10561100	5430	1800	RENTAL OF EQUIPMENT	52	8Rent	27,560	27,152	27,152	10,309	1,504	1,504	1,504
3419	10561100	5450	1800	INSURANCE AND BONDING	52	9Insr	35,759	35,901	35,901	23,259	23,259	23,259	23,259
3420					52		932,345	1,411,899	1,531,960	1,501,138	1,532,819	1,497,436	1,497,436
3421	10561100	5510	1800	OFFICE FURNITURE AND	55	1FF&E	-	-	-	-	5,000	5,000	5,000
3422	10561100	5550	1800	OTHER EQUIPMENT	55	5OIEq	32,326	-	-	-	-	-	-
3423					55		32,326	-	-	-	5,000	5,000	5,000
3424	10561100	5730	1800	INST FIN PRINCIPAL	57	1Prin	74,719	74,719	74,719	74,719	119,550	119,550	119,550
3425	10561100	5731	1800	INST FIN INTEREST	57	2Int	106,977	105,483	105,483	105,483	103,989	103,989	103,989
3426	10561100	57311	1800	INST FIN INTEREST CREDIT	57	2Int	(4,855)	(6,969)	(6,969)	(7,216)	-	-	-
3427					57		176,841	173,233	173,233	172,986	223,539	223,539	223,539
3428		5					3,812,882	4,371,538	4,701,877	4,670,808	4,831,511	4,704,572	4,704,572
3429	611						3,436,806	3,998,295	4,246,726	4,199,514	4,471,799	4,344,860	4,344,860
3430													
3431	10461301	4390		FED GRANT-US DOT FED HWY	43		-	(10,000)	(10,000)	-	(30,000)	(30,000)	(30,000)
3432	10461301	4415		ST GRANT-ADOPT-A-TRAIL	43		-	-	-	-	(3,153)	(3,153)	(3,153)
3433					43		-	(10,000)	(10,000)	-	(33,153)	(33,153)	(33,153)
3434	10461301	4510		DEPT SERVICE CHARGES	45	451	(218,794)	(198,000)	(198,000)	(230,000)	(257,000)	(257,000)	(257,000)
3435	10461371	4510		DEPT SERVICE CHARGES-	45	451	(152,012)	(140,200)	(140,200)	(157,000)	(170,000)	(170,000)	(170,000)
3436	10461372	4510		DEPT SERVICE CHARGES	45	451	(7,136)	(8,000)	(8,000)	(4,000)	(5,000)	(5,000)	(5,000)
3437	10461371	4511		DEPT SERVICE CHARGES-	45	451	(34,601)	(42,200)	(42,200)	-	-	-	-
3438	10461301	4512		DEPT SERVICE CHARGES-BIKE	45	451	(965)	(1,000)	(1,000)	(1,500)	(2,000)	(2,000)	(2,000)
3439	10461371	4512		DEPT SERVICE CHARGES-	45	451	(3,042)	(2,815)	(2,815)	(2,900)	(3,500)	(3,500)	(3,500)
3440	10461370	4570		DEPT SERVICE CHARGES-	45	451	(18,808)	(18,000)	(18,000)	(21,000)	(22,000)	(22,000)	(22,000)
3441	10461371	4570		DEPT SERVICE CHARGES-	45	451	(23,377)	(23,000)	(23,000)	(23,300)	(26,000)	(26,000)	(26,000)
3442	10461370	4571		DEPT SRV CHRGS-WILDLIFE	45	451	(23,536)	(19,000)	(19,000)	(23,000)	(25,000)	(25,000)	(25,000)
3443					45		(482,271)	(452,215)	(452,215)	(462,700)	(510,500)	(510,500)	(510,500)
3444	10461301	4850		MISC REVENUE-INSURANCE	48	481	(2,900)	-	-	-	-	-	-
3445	10461370	4860		MISC REVENUE-RENT/LEASE	48	481	-	(1,000)	(1,000)	(900)	(1,000)	(1,000)	(1,000)
3446	10461371	4860		MISC REVENUE-RENT INCOME	48	481	-	-	-	(36,000)	(42,750)	(42,750)	(42,750)
3447	10461372	4860		MISC REVENUE-RENT INCOME	48	481	-	(10,000)	(10,000)	(16,018)	(18,700)	(18,700)	(18,700)
3448	10461374	4860		MISC REVENUE-RENT INCOME	48	481	-	(7,200)	(7,200)	-	(15,000)	(15,000)	(15,000)
3449	10461301	4890		MISC REVENUE-	48	481	142	-	-	200	-	-	-
3450	10461370	4890		MISC REVENUE-	48	481	139	-	-	(20)	-	-	-
3451	10461371	4890		MISC REVENUE-	48	481	(28)	-	-	10	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3452	10461301	4892		MISC REVENUE-NSF CHECK FEE	48	481	(60)	-	-	-	-	-	-
3453	10461371	4892		MISC REVENUE-NSF CHECK FEE	48	481	-	-	-	6	-	-	-
3454					48		(2,707)	(18,200)	(18,200)	(52,722)	(77,450)	(77,450)	(77,450)
3455		4					(484,978)	(480,415)	(480,415)	(515,422)	(621,103)	(621,103)	(621,103)
3456	10561301	5040		TRNS TO GENERAL CAP PROJ FD	50	IFT	14,344	-	-	-	-	-	-
3457	10561371	5040		TRNS TO GENERAL CAP PROJ FD	50	IFT	-	745,627	745,627	614,872	-	-	-
3458	10561372	5040		IFT TO GENERAL CAPITAL PROJ	50	IFT	30,969	-	-	-	-	-	-
3459	10561374	5040		TRNS TO GENERAL CAP PROJ FD	50	IFT	1,378,000	1,039,200	1,039,200	581,100	-	-	-
3460					50		1,423,313	1,784,827	1,784,827	1,195,972	-	-	-
3461	10561301	5121		SALARIES & WAGES	51	1Sal	246,623	297,975	309,790	289,921	320,786	320,786	320,786
3462	10561371	5121		SALARIES & WAGES	51	1Sal	153,305	159,645	165,877	168,096	169,302	169,302	169,302
3463	10561372	5121		SALARIES & WAGES	51	1Sal	52,535	53,634	55,629	48,748	54,285	54,285	54,285
3464	10561374	5121		SALARIES & WAGES	51	1Sal	15,101	76,384	80,407	87,161	108,307	108,307	108,307
3465	10561301	5122		SALARIES & WAGES-OVERTIME	51	1Sal	195	1,000	999	800	-	-	-
3466	10561371	5122		SALARIES & WAGES-OVERTIME	51	1Sal	815	-	-	950	-	-	-
3467	10561372	5122		SALARIES & WAGES-OVERTIME	51	1Sal	-	-	-	6	-	-	-
3468	10561374	5122		SALARIES & WAGES-OVERTIME	51	1Sal	21	-	-	100	-	-	-
3469	10561301	5126		SALARIES & WAGES-TEMP AND	51	1Sal	102,403	99,413	103,445	100,000	109,400	109,400	109,400
3470	10561371	5126		SALARIES & WAGES-TEMP AND	51	1Sal	50,967	60,400	62,424	60,400	55,300	55,300	55,300
3471	10561372	5126		SALARIES & WAGES-TEMP AND	51	1Sal	7,420	1,000	1,107	8,695	2,850	2,850	2,850
3472	10561374	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	-	-	-	9,000	9,000	9,000
3473	10561301	5170		BOARD MEMBER	51	1Sal	-	-	75	-	1,980	1,980	1,980
3474	10561301	5128		TRAVEL ALLOWANCE	51	2Ben	1,936	1,920	1,991	1,920	1,920	1,920	1,920
3475	10561371	5128		TRAVEL ALLOWANCE	51	2Ben	968	960	995	960	960	960	960
3476	10561372	5128		TRAVEL ALLOWANCE	51	2Ben	1,736	960	995	960	960	960	960
3477	10561374	5128		TRAVEL ALLOWANCE	51	2Ben	200	960	995	960	960	960	960
3478	10561301	5132		SEPARATION ALLOWANCE	51	2Ben	5,478	6,973	7,249	6,787	7,506	7,506	7,506
3479	10561371	5132		SEPARATION ALLOWANCE	51	2Ben	3,423	3,736	3,882	3,945	3,962	3,962	3,962
3480	10561372	5132		SEPARATION ALLOWANCE	51	2Ben	1,162	1,255	1,302	1,140	1,270	1,270	1,270
3481	10561374	5132		SEPARATION ALLOWANCE	51	2Ben	354	1,788	1,882	2,041	2,534	2,534	2,534
3482	10561301	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	12,335	14,899	15,490	14,502	16,039	16,039	16,039
3483	10561371	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	7,704	7,982	8,294	8,425	8,465	8,465	8,465
3484	10561372	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	2,626	2,681	2,781	2,437	2,714	2,714	2,714
3485	10561374	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	756	3,820	4,021	4,359	5,415	5,415	5,415
3486	10561301	5181		FICA CONTRIBUTIONS	51	2Ben	26,481	30,699	31,922	29,891	33,208	33,208	33,208
3487	10561371	5181		FICA CONTRIBUTIONS	51	2Ben	15,167	16,907	17,530	16,907	16,950	16,950	16,950
3488	10561372	5181		FICA CONTRIBUTIONS	51	2Ben	4,564	4,253	4,417	4,300	4,444	4,444	4,444
3489	10561374	5181		FICA CONTRIBUTIONS	51	2Ben	1,172	5,917	5,909	6,749	-	-	-
3490	10561301	5182		RET CONTRIB. - OTHER	51	2Ben	12,063	14,571	15,149	14,217	15,686	15,686	15,686
3491	10561371	5182		RET CONTRIB. - OTHER	51	2Ben	7,534	7,807	8,112	8,239	8,279	8,279	8,279
3492	10561372	5182		RET CONTRIB. - OTHER	51	2Ben	2,568	2,623	2,721	2,383	2,655	2,655	2,655
3493	10561374	5182		RET CONTRIB. - OTHER	51	2Ben	740	3,736	3,933	4,263	5,296	5,296	5,296
3494	10561301	5185		UNEMPLOYMENT CLAIMS	51	2Ben	7,212	-	571	572	-	-	-
3495	10561371	5185		UNEMPLOYMENT CLAIMS	51	2Ben	1,032	-	823	824	-	-	-
3496	10561301	5189		OTHER FRINGE BENEFITS	51	2Ben	294	-	-	425	-	-	-
3497	10561371	5189		OTHER FRINGE BENEFITS	51	2Ben	183	-	-	185	-	-	-
3498	10561301	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	430	-	498	499	-	-	-
3499	10561371	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	266	-	279	279	-	-	-
3500	10561372	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	91	-	86	86	-	-	-
3501	10561374	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	28	-	200	200	-	-	-
3502	10561301	5183		HEALTH INSURANCE	51	3Ben	36,305	48,734	46,044	46,044	55,212	55,212	55,212
3503	10561371	5183		HEALTH INSURANCE	51	3Ben	25,901	27,738	30,588	30,588	32,100	32,100	32,100
3504	10561372	5183		HEALTH INSURANCE	51	3Ben	6,711	8,857	8,186	8,186	8,988	8,988	8,988
3505	10561374	5183		HEALTH INSURANCE	51	3Ben	1,625	11,992	12,320	12,320	19,260	19,260	19,260
3506	10561301	5184		HEALTH INSURANCE - RETIREES	51	3Ben	4,574	4,998	5,213	5,213	5,400	5,400	5,400
3507	10561301	51841		HEALTH INSURANCE - RETIREES	51	3Ben	4,688	4,808	4,927	3,385	3,290	3,290	3,290
3508	10561301	5187		DENTAL INSURANCE	51	3Ben	2,613	3,209	2,148	2,148	3,664	3,664	3,664
3509	10561371	5187		DENTAL INSURANCE	51	3Ben	1,662	1,827	1,398	1,398	2,130	2,130	2,130
3510	10561372	5187		DENTAL INSURANCE	51	3Ben	467	583	352	352	596	596	596
3511	10561374	5187		DENTAL INSURANCE	51	3Ben	129	790	753	753	1,278	1,278	1,278
3512	10561301	5188		DENTAL INS - RETIREES UNDER	51	3Ben	369	404	275	275	285	285	285
3513					51		832,932	997,838	1,033,984	1,013,994	1,102,636	1,102,636	1,102,636
3514	10561301	5211		CLEANING & JANITORIAL	52	OSupp	1,736	1,863	2,044	2,044	2,100	2,100	2,100
3515	10561371	5211		CLEANING & JANITORIAL	52	OSupp	2,270	2,000	2,000	2,000	2,000	2,000	2,000
3516	10561372	5211		CLEANING & JANITORIAL	52	OSupp	523	500	500	500	525	525	525
3517	10561374	5211		CLEANING & JANITORIAL	52	OSupp	-	500	500	-	500	500	500
3518	10561301	5212		WEARING APPARREL	52	OSupp	3,134	3,105	3,105	2,500	3,100	3,100	3,100
3519	10561371	5212		WEARING APPARREL	52	OSupp	433	400	400	400	425	425	425
3520	10561372	5212		WEARING APPARREL	52	OSupp	1,045	1,140	1,140	960	1,000	1,000	1,000
3521	10561374	5212		WEARING APPARREL	52	OSupp	-	200	200	200	400	400	400
3522	10561301	5220		FOOD AND PROVISIONS	52	OSupp	2,097	1,500	1,500	1,793	1,800	1,800	1,800
3523	10561372	5220		FOOD AND PROVISIONS	52	OSupp	1,731	1,455	1,455	1,425	1,425	1,425	1,425
3524	10561374	5220		FOOD AND PROVISIONS	52	OSupp	-	-	-	361	400	400	400
3525	10561301	5232		AUDIO VISUAL SUPPLIES	52	OSupp	-	100	100	100	102	102	102
3526	10561371	5232		AUDIO VISUAL SUPPLIES	52	OSupp	-	100	100	104	100	100	100
3527	10561372	5232		AUDIO VISUAL SUPPLIES	52	OSupp	-	100	100	100	100	100	100
3528	10561301	5233		PERIODICALS BOOKS & OTHER	52	OSupp	390	300	300	472	475	475	475

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3529	10561372	5233		PERIODICALS BOOKS & OTHER	52	OSupp	40	-	-	-	-	-	-
3530	10561301	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	5,262	4,140	4,140	4,140	4,225	4,225	4,225
3531	10561371	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	638	2,000	2,000	1,850	2,000	2,000	2,000
3532	10561372	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	2,388	1,800	1,800	1,800	1,836	1,836	1,836
3533	10561374	5235		AGRICULT ANIMAL SUPP AND	52	OSupp	-	2,000	2,000	-	2,000	2,000	2,000
3534	10561301	5239		MEDICAL SUPPLIES AND	52	OSupp	702	828	828	828	1,000	1,000	1,000
3535	10561371	5239		MEDICAL SUPPLIES AND	52	OSupp	136	50	50	-	250	250	250
3536	10561372	5239		MEDICAL SUPPLIES AND	52	OSupp	-	50	50	-	1,950	1,950	1,950
3537	10561374	5239		MEDICAL SUPPLIES AND	52	OSupp	-	-	-	-	1,800	1,800	1,800
3538	10561301	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	10,676	26,840	26,840	26,840	20,000	20,000	20,000
3539	10561371	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	1,624	1,500	1,500	1,500	1,530	1,530	1,530
3540	10561372	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	322	500	500	216	500	500	500
3541	10561374	5260		PRINTING AND OFFICE SUPPLIES	52	OSupp	-	-	-	-	500	500	500
3542	10561370	5270		INVENTORY	52	OSupp	10,492	11,500	11,500	12,400	12,400	12,400	12,400
3543	10561371	5270		INVENTORY	52	OSupp	14,891	14,500	14,500	14,500	14,500	14,500	14,500
3544	10561370	52701		NON-BUDGETARY YR END	52	OSupp	1,191	-	-	-	-	-	-
3545	10561371	52701		NON-BUDGETARY YR END	52	OSupp	311	-	-	-	-	-	-
3546	10561370	5271		PURCHASES FOR RESALE-	52	OSupp	21,811	19,600	19,600	19,600	20,000	20,000	20,000
3547	10561301	5290		TOOLS AND SUPPLIES	52	OSupp	16,612	14,110	14,110	12,785	21,400	21,400	21,400
3548	10561370	5290		TOOLS AND SUPPLIES	52	OSupp	38	-	-	-	500	500	500
3549	10561371	5290		TOOLS AND SUPPLIES	52	OSupp	14,989	14,000	17,164	13,200	14,280	14,280	14,280
3550	10561372	5290		TOOLS AND SUPPLIES	52	OSupp	5,644	4,760	4,760	5,939	6,050	6,050	6,050
3551	10561374	5290		TOOLS AND SUPPLIES	52	OSupp	-	500	500	51,600	46,700	500	500
3552	10561301	5311		TRAVEL	52	1Trav	1,005	725	725	607	1,000	1,000	1,000
3553	10561372	5311		TRAVEL	52	1Trav	69	-	-	400	400	400	400
3554	10561374	5311		TRAVEL	52	1Trav	-	-	-	-	650	650	650
3555	10561301	5312		TRAVEL SUBSISTENCE	52	1Trav	1,161	1,600	1,600	2,735	1,400	1,400	1,400
3556	10561371	5312		TRAVEL SUBSISTENCE	52	1Trav	-	600	600	-	900	900	900
3557	10561372	5312		TRAVEL SUBSISTENCE	52	1Trav	34	100	100	300	300	300	300
3558	10561374	5312		TRAVEL SUBSISTENCE	52	1Trav	-	-	-	-	1,550	-	-
3559	10561301	5395		EDUCATION EXPENSES	52	1Trav	3,758	3,000	3,000	2,451	5,125	4,000	4,000
3560	10561371	5395		EDUCATION EXPENSES	52	1Trav	505	300	300	320	1,850	1,850	1,850
3561	10561372	5395		EDUCATION EXPENSES	52	1Trav	125	300	300	324	324	324	324
3562	10561374	5395		EDUCATION EXPENSES	52	1Trav	-	-	-	-	2,630	-	-
3563	10561301	5321		TELEPHONE AND	52	2Util	9,443	9,800	11,854	13,186	13,200	11,500	11,500
3564	10561371	5321		TELEPHONE AND	52	2Util	4,701	3,400	4,277	4,160	4,500	4,500	4,500
3565	10561372	5321		TELEPHONE AND	52	2Util	-	300	300	300	300	300	300
3566	10561374	5321		TELEPHONE AND	52	2Util	-	300	300	150	900	900	900
3567	10561301	5325		POSTAGE	52	2Util	965	805	805	1,578	1,500	1,500	1,500
3568	10561371	5325		POSTAGE	52	2Util	365	400	400	400	450	450	450
3569	10561372	5325		POSTAGE	52	2Util	648	500	500	500	525	525	525
3570	10561301	5330		UTILITIES	52	2Util	20,573	20,000	20,000	26,000	26,000	26,000	26,000
3571	10561371	5330		UTILITIES	52	2Util	26,029	25,000	25,000	28,000	30,000	30,000	30,000
3572	10561372	5330		UTILITIES	52	2Util	4,457	7,200	7,200	5,000	7,000	7,000	7,000
3573	10561374	5330		UTILITIES	52	2Util	-	2,100	2,100	2,100	7,900	7,900	7,900
3574	10561301	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	2,219	9,740	18,867	18,000	10,000	10,000	10,000
3575	10561370	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	-	-	3,726	750	750	750
3576	10561371	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	1,307	4,000	9,165	5,710	7,300	7,300	7,300
3577	10561372	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	334	400	400	870	2,000	2,000	2,000
3578	10561374	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	100	100	-	300	300	300
3579	10561301	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	8,834	9,225	9,225	9,225	10,000	10,000	10,000
3580	10561370	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	18	200	200	200	500	500	500
3581	10561371	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	5,439	2,000	2,000	4,370	3,000	3,000	3,000
3582	10561372	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	-	-	-	66	100	100	100
3583	10561301	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	14,520	14,616	14,616	20,069	23,099	23,099	23,099
3584	10561371	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	10	-	-	-	-	-	-
3585	10561372	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	-	-	-	1,375	1,375	1,375
3586	10561374	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	750	750	750	9,625	9,625	9,625
3587	10561301	5356		MAINT & REPAIRS-LAND &	52	3Main	10,746	12,000	22,330	30,258	12,240	12,240	12,240
3588	10561371	5356		MAINT & REPAIRS-LAND &	52	3Main	9,018	8,500	8,500	10,836	9,500	9,500	9,500
3589	10561372	5356		MAINT & REPAIRS-LAND &	52	3Main	5,075	1,000	1,000	1,013	3,525	3,525	3,525
3590	10561374	5356		MAINT & REPAIRS-LAND &	52	3Main	-	200	200	465	6,700	6,700	6,700
3591	10561301	5357		IDC-PROP MGMT OPER CHARGES	52	3Main	-	-	429	429	424	424	424
3592	10561301	5358		MAINT & REPAIRS-VEH	52	3Main	15,761	15,600	15,600	14,691	16,934	16,934	16,934
3593	10561301	5359		MAINT & REPAIRS-VEH INT-	52	3Main	-	-	-	9,260	-	-	-
3594	10561301	5381		PROFESSIONAL SERVICES	52	4Prof	14,236	3,000	34,576	33,885	3,000	3,000	3,000
3595	10561371	5381		PROFESSIONAL SERVICES	52	4Prof	1,375	3,000	6,600	5,835	3,060	3,060	3,060
3596	10561372	5381		PROFESSIONAL SERVICES	52	4Prof	4,323	1,000	1,000	289	1,700	1,700	1,700
3597	10561374	5381		PROFESSIONAL SERVICES	52	4Prof	11,983	-	-	-	4,000	4,000	4,000
3598	10561301	5383		MEDICAL SERVICES	52	4Prof	165	700	700	660	700	700	700
3599	10561301	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	2,644	3,100	3,100	844	2,000	2,000	2,000
3600	10561371	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	928	1,000	1,000	244	1,000	1,000	1,000
3601	10561372	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	684	500	500	250	-	-	-
3602	10561374	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	500	500	-	500	500	500
3603	10561301	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	106	150	150	-	200	200	200
3604	10561301	5491		DUES AND MEMBERSHIPS	52	5OSrv	850	1,000	1,000	1,029	1,030	1,030	1,030
3605	10561371	5491		DUES AND MEMBERSHIPS	52	5OSrv	565	350	350	375	375	375	375

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3606	10561372	5491		DUES AND MEMBERSHIPS	52	50Srv	15	200	200	15	100	100	100
3607	10561374	5491		DUES AND MEMBERSHIPS	52	50Srv	50	100	100	180	100	100	100
3608	10561301	5492		UNCOLLECTIBLE ACCOUNTS	52	50Srv	158	-	-	182	-	-	-
3609	10561372	5398		TRANSPORTATION	52	6Tran	-	5,325	5,325	-	2,500	2,500	2,500
3610	10561372	5410		RENTAL OF REAL PROPERTY	52	8Rent	500	500	500	500	500	500	500
3611	10561374	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	4,500	4,500	1,500	4,500	4,500	4,500
3612	10561301	5430		RENTAL OF EQUIPMENT	52	8Rent	1,318	2,255	2,255	1,834	2,255	2,255	2,255
3613	10561371	5430		RENTAL OF EQUIPMENT	52	8Rent	4,985	4,900	4,900	4,900	5,000	5,000	5,000
3614	10561372	5430		RENTAL OF EQUIPMENT	52	8Rent	1,150	500	500	-	500	500	500
3615	10561301	5450		INSURANCE AND BONDING	52	9Insr	18,084	17,908	17,908	9,887	9,887	9,887	9,887
3616	10561371	5450		INSURANCE AND BONDING	52	9Insr	1,319	1,318	1,318	1,259	1,259	1,259	1,259
3617	10561372	5450		INSURANCE AND BONDING	52	9Insr	297	297	297	300	300	300	300
3618	10561374	5450		INSURANCE AND BONDING	52	9Insr	-	-	-	377	377	377	377
3619	10561372	5451		INSURANCE DEDUCTIBLE	52	9Insr	872	-	-	-	-	-	-
3620					52		334,850	338,805	405,127	462,951	458,492	405,287	405,287
3621	10561301	5510		OFFICE FURNITURE AND	55	1FF&E	-	-	-	-	6,000	-	-
3622	10561301	5540		VEHICLES	55	2Veh	19,492	-	-	-	24,700	24,700	-
3623	10561371	5540		VEHICLES	55	2Veh	-	-	-	-	21,000	21,000	-
3624	10561372	5540		VEHICLES	55	2Veh	-	-	-	-	31,114	-	-
3625	10561374	5540		VEHICLES	55	2Veh	-	-	-	-	38,000	38,000	17,000
3626	10561301	5550		OTHER EQUIPMENT	55	50IEq	17,944	-	-	-	-	-	-
3627	10561371	5550		OTHER EQUIPMENT	55	50IEq	12,202	-	-	-	-	-	-
3628	10561372	5550		OTHER EQUIPMENT	55	50IEq	-	-	-	-	17,550	17,550	17,550
3629	10561374	5550		OTHER EQUIPMENT	55	50IEq	-	10,300	10,300	10,475	97,500	97,500	97,500
3630	10561301	5570		LAND AND IMPROVEMENTS	55	7Land	-	45,000	61,181	57,833	14,000	-	-
3631	10561371	5570		LAND AND IMPROVEMENTS	55	7Land	-	106,500	106,500	106,500	-	-	-
3632	10561372	5570		LAND AND IMPROVEMENTS	55	7Land	-	59,500	59,500	59,500	-	-	-
3633	10561374	5570		LAND AND IMPROVEMENTS	55	7Land	-	15,000	15,000	15,000	55,500	7,500	7,500
3634	10561372	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	-	-	-	-	20,000	20,000	20,000
3635					55		49,638	236,300	252,481	249,308	325,364	226,250	159,550
3636	10561301	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	20,000	14,000	29,000	29,000	-	-	-
3637	10561372	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	201,949	225,000	241,737	241,737	275,000	225,000	225,000
3638					56		221,949	239,000	270,737	270,737	275,000	225,000	225,000
3639	10561373	5710		GO BOND PRINCIPAL	57	1Prin	17,500	16,500	16,500	16,500	-	-	-
3640	10561373	5730		INST FIN PRINCIPAL	57	1Prin	1,716	1,716	1,716	1,716	2,746	2,746	2,746
3641	10561373	5711		GO BOND INTEREST	57	2Int	1,177	572	572	572	-	-	-
3642	10561373	5731		INST FIN INTEREST	57	2Int	2,457	2,423	2,423	2,423	2,388	2,388	2,388
3643	10561373	57311		INST FIN INTEREST CREDIT	57	2Int	(111)	(160)	(160)	(166)	-	-	-
3644					57		22,739	21,051	21,051	21,045	5,134	5,134	5,134
3644>	10561301	5920		CONTINGENCY	59	8Cont	-	-	-	-	-	-	250,000
3645	10561372	5920		CONTINGENCY	59	8Cont	-	-	5,358	-	-	-	-
3646	10561374	5920		CONTINGENCY	59	8Cont	-	-	69,345	-	-	-	-
3647					59		-	-	74,703	-	-	-	-
3648		5					2,885,421	3,617,821	3,842,910	3,214,007	2,166,626	1,964,307	2,147,607
3649	613						2,400,443	3,137,406	3,362,495	2,698,585	1,545,523	1,343,204	1,526,504
3650													
3651	10561400	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	45,000	55,000	55,000	55,000	60,000	55,000	55,000
3652					56		45,000	55,000	55,000	55,000	60,000	55,000	55,000
3653		5					45,000	55,000	55,000	55,000	60,000	55,000	55,000
3654	614						45,000	55,000	55,000	55,000	60,000	55,000	55,000
3655													
3656	10461500	4560		DEPT SERVICE CHARGES-	45	451	(815)	(800)	(800)	(800)	(800)	(800)	(800)
3657					45		(815)	(800)	(800)	(800)	(800)	(800)	(800)
3658		4					(815)	(800)	(800)	(800)	(800)	(800)	(800)
3659	10561500	5357		IDC-PROP MGNT OPER CHARGES	52	3Main	-	-	21,051	21,051	16,014	16,014	16,014
3660	10561500	5450		INSURANCE AND BONDING	52	9Insr	-	-	-	320	320	320	320
3661					52		-	-	21,051	21,371	16,334	16,334	16,334
3662	10561500	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	5,000	8,000	8,000	8,125	59,000	59,000	59,000
3663					56		5,000	8,000	8,000	8,125	59,000	59,000	59,000
3664		5					5,000	8,000	29,051	29,496	75,334	75,334	75,334
3665	615						4,185	7,200	28,251	28,696	74,534	74,534	74,534
3666													
3667	10561900	5699		PAYMENTS TO OTHER AGENCIES	56	20thr	5,000	5,000	5,000	5,000	10,000	5,000	5,000
3668					56		5,000	5,000	5,000	5,000	10,000	5,000	5,000
3669		5					5,000	5,000	5,000	5,000	10,000	5,000	5,000
3670	619						5,000	5,000	5,000	5,000	10,000	5,000	5,000
3671													
3672	10591100	5712		GO BOND SERVICE CHARGES	57	30thr	-	-	-	2,000	2,000	2,000	2,000
3673	10591100	5765		GO CP BAN ISSUANCE COSTS	57	30thr	-	8,000	8,000	-	-	-	-
3674					57		-	8,000	8,000	2,000	2,000	2,000	2,000
3675		5					-	8,000	8,000	2,000	2,000	2,000	2,000
3676	911						-	8,000	8,000	2,000	2,000	2,000	2,000
3677													
3678	10491200	4040		IFT FROM GENERAL CPO FUND	40		(772,981)	-	(263,178)	(750,831)	-	-	-
3679					40		(772,981)	-	(263,178)	(750,831)	-	-	-
3680		4					(772,981)	-	(263,178)	(750,831)	-	-	-
3681	10591200	5732		INST FIN SERVICE CHARGES	57	30thr	2,936	3,000	3,000	3,000	3,000	3,000	3,000

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3682					57		2,936	3,000	3,000	3,000	3,000	3,000	3,000
3683		5					2,936	3,000	3,000	3,000	3,000	3,000	3,000
3684	912						(770,045)	3,000	(260,178)	(747,831)	3,000	3,000	3,000
3685													
3686	10592000	5920		CONTINGENCY	59	8Cont	-	500,000	100,000	-	500,000	500,000	500,000
3687					59		-	500,000	100,000	-	500,000	500,000	500,000
3688		5					-	500,000	100,000	-	500,000	500,000	500,000
3689	920						-	500,000	100,000	-	500,000	500,000	500,000
3690													
3691	10493000	4810		INVEST EARNINGS	48	480	(2,800,234)	(3,300,000)	(3,300,000)	(3,602,605)	(3,629,605)	(3,629,605)	(3,629,605)
3692	10493000	4812		INVEST EARNINGS-COPS	48	480	(2,914)	-	-	(872,166)	-	-	-
3693	10493000	4813		INVEST ACCRUAL/GAIN/LOSSES	48	480	269,811	-	-	-	-	-	-
3694	10493000	4816		INVEST EARNINGS-C2IG	48	480	24,458	-	-	-	-	-	-
3695	10493000	4820		MISC REVENUE-SALE OF	48	481	(112,925)	(100,000)	(100,000)	(62,520)	(100,000)	(100,000)	(100,000)
3696	10493000	4850		MISC REVENUE-INSURANCE	48	481	(15,104)	-	-	(36)	-	-	-
3697	10493000	4851		MISC REVENUE-OTHER	48	481	(410)	-	-	(2,000)	-	-	-
3698	10493000	4895		MISC REVENUE-OTHER MISC	48	481	(3,112)	-	-	-	-	-	-
3699					48		(2,640,429)	(3,400,000)	(3,400,000)	(4,539,327)	(3,729,605)	(3,729,605)	(3,729,605)
3700		4					(2,640,429)	(3,400,000)	(3,400,000)	(4,539,327)	(3,729,605)	(3,729,605)	(3,729,605)
3701	10593000	5121		SALARIES & WAGES	51	1Sal	-	1,366,133	-	-	1,054,073	1,054,073	1,054,073
3702	10593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	263,951	-	-	202,914	202,914	202,914
3703	10593000	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	50,000	-	-	60,000	60,000	60,000
3704	10593000	5183		HEALTH INSURANCE	51	3Ben	-	-	6,140	-	126,000	126,000	126,000
3705					51		-	1,680,084	6,140	-	1,442,987	1,442,987	1,442,987
3706	10593000	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	96,836	90,316	-	-	-	-
3707	10593000	5358		MAINT & REPAIRS-VEH	52	3Main	-	40,000	7,252	-	40,000	40,000	40,000
3708					52		-	136,836	97,568	-	40,000	40,000	40,000
3709		5					-	1,816,920	103,708	-	1,482,987	1,482,987	1,482,987
3709>	10593000	5920		CONTINGENCY	59	8Cont	-	-	-	-	-	-	(200,000)
3709>					59		-	-	-	-	-	-	(200,000)
3709>		5					-	-	-	-	-	-	(200,000)
3710	930						(2,640,429)	(1,583,080)	(3,296,292)	(4,539,327)	(2,246,618)	(2,246,618)	(2,446,618)
3711													
3712	10598000	5040		IFT TO GENERAL CAPITAL PROJ	50	IFT	20,604,795	-	-	-	-	-	-
3713					50		20,604,795	-	-	-	-	-	-
3714		5					20,604,795	-	-	-	-	-	-
3715	980						20,604,795	-	-	-	-	-	-
3716													
3717	10499100	4991		FUND BALANCE APPROPRIATED	49	499	-	(6,934,867)	(10,629,873)	-	(5,802,255)	(5,828,255)	(5,828,255)
3718					49		-	(6,934,867)	(10,629,873)	-	(5,802,255)	(5,828,255)	(5,828,255)
3719		4					-	(6,934,867)	(10,629,873)	-	(5,802,255)	(5,828,255)	(5,828,255)
3720	991						-	(6,934,867)	(10,629,873)	-	(5,802,255)	(5,828,255)	(5,828,255)
3721													
3722	10						14,789,568	-	-	4,697,651	-	-	-
3723	Emergency Telephone System Fund												
3724	33443200	4417		ST GRANT-NC-DENR			-	-	(31,840)	(31,840)	-	-	-
3725							-	-	(31,840)	(31,840)	-	-	-
3726	33443200	4162		911 CHARGES	41	240	(790,100)	(800,000)	(804,600)	(842,000)	(835,000)	(835,000)	(835,000)
3727	33443209	4162		911 CHARGES	41	240	(263,538)	(233,000)	(233,000)	(285,988)	(290,000)	(290,000)	(290,000)
3728					41		(1,053,638)	(1,033,000)	(1,037,600)	(1,127,988)	(1,125,000)	(1,125,000)	(1,125,000)
3729	33443200	4814		INVEST EARNINGS-ADJUSTMENT	48	480	33,536	-	-	-	-	-	-
3730	33443209	4814		INVEST EARNINGS-ADJUSTMENT	48	480	(33,536)	-	-	-	-	-	-
3731					48								
3732		4					(1,053,638)	(1,033,000)	(1,069,440)	(1,159,828)	(1,125,000)	(1,125,000)	(1,125,000)
3733	33543200	5121		SALARIES & WAGES	51	1Sal	123,355	162,588	187,297	187,297	227,968	227,968	227,968
3734	33543200	5132		SEPARATION ALLOWANCE	51	2Ben	2,781	3,805	4,386	4,386	5,334	5,334	5,334
3735	33543200	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	6,168	8,129	9,364	9,364	11,398	11,398	11,398
3736	33543200	5181		FICA CONTRIBUTIONS	51	2Ben	9,036	12,438	13,753	13,753	17,440	17,440	17,440
3737	33543200	5182		RET CONTRIB - OTHER	51	2Ben	6,032	7,951	9,160	9,160	11,148	11,148	11,148
3738	33543200	5189		OTHER FRINGE BENEFITS	51	2Ben	1,650	-	-	-	-	-	-
3739	33543200	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	219	-	326	326	-	-	-
3740	33543200	5183		HEALTH INSURANCE	51	3Ben	20,220	23,328	26,847	26,847	32,100	32,100	32,100
3741	33543200	5187		DENTAL INSURANCE	51	3Ben	1,088	1,536	1,059	1,059	2,130	2,130	2,130
3742					51		170,550	219,775	252,192	252,192	307,518	307,518	307,518
3743	33543200	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	3,380	3,090	18,090	17,374	4,000	4,000	4,000
3744	33543200	5290		TOOLS AND SUPPLIES	52	0Supp	2,836	2,070	2,070	1,070	1,500	1,500	1,500
3745	33543200	5311		TRAVEL	52	1Trav	1,024	1,000	1,000	700	1,500	1,500	1,500
3746	33543200	5312		TRAVEL SUBSISTENCE	52	1Trav	990	1,000	1,000	1,000	1,500	1,500	1,500
3747	33543200	5395		EDUCATION EXPENSES	52	1Trav	790	1,310	1,310	1,310	2,650	2,650	2,650
3748	33543200	5321		TELEPHONE AND	52	2Util	182,967	145,750	145,750	137,060	214,950	214,950	214,950
3749	33543209	5321		TELEPHONE AND	52	2Util	6,144	6,114	6,114	6,149	87,884	87,884	87,884
3750	33543200	5325		POSTAGE	52	2Util	147	100	100	75	100	100	100
3751	33543200	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	33,311	32,800	32,800	32,814	24,733	24,733	24,733
3752	33543209	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	29,697	29,746	29,746	30,112	28,030	28,030	28,030
3753	33543200	5354		MAINT AGREEMENTS-	52	3Main	13,532	15,375	15,375	14,959	15,000	15,000	15,000
3754	33543200	53541		IDC-ITS 542100 OP CHARGES	52	3Main	-	7,781	7,781	7,781	7,800	7,800	7,800

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
3755	33543200	53545		IDC-ITS 542100 CAP CHARGES	52	3Main	-	38,590	32,500	32,500	-	-	-
3756	33543200	53547		IDC-GIS 542200 CAP CHARGES	52	3Main	-	-	6,090	6,090	-	-	-
3757	33543200	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	200	200	200	-	200	200	200
3758	33543200	5491		DUES AND MEMBERSHIPS	52	5OSrv	223	225	225	206	350	350	350
3759	33543200	5430		RENTAL OF EQUIPMENT	52	8Rent	105,114	82,100	82,100	78,519	40,094	40,094	40,094
3760	33543209	5430		RENTAL OF EQUIPMENT	52	8Rent	54,040	77,200	77,200	77,200	47,390	47,390	47,390
3761	33543200	5450		INSURANCE AND BONDING	52	9Insr	1,192	1,192	1,192	826	826	826	826
3762					52		435,588	445,643	460,643	445,745	478,507	478,507	478,507
3763	33543200	5550		OTHER EQUIPMENT	55	5OIEq	68,148	-	2,071,211	2,071,211	-	-	-
3764	33543209	5550		OTHER EQUIPMENT	55	5OIEq	-	-	413,020	413,020	-	-	-
3765					55		68,148	-	2,484,231	2,484,231	-	-	-
3766	33543200	5920		CONTINGENCY	59	8Cont	-	419,085	(21,578)	-	461,705	461,705	461,705
3767					59		-	419,085	(21,578)	-	461,705	461,705	461,705
3768		5					674,286	1,084,503	3,175,488	3,182,168	1,247,730	1,247,730	1,247,730
3769	432						(379,352)	51,503	2,106,048	2,022,340	122,730	122,730	122,730
3770													
3771	33493000	4810		INVEST EARNINGS	48	480	(88,995)	(59,300)	(59,300)	(129,670)	(129,670)	(129,670)	(129,670)
3772	33493000	4813		INVEST ACCRUAL/GAIN/LOSSES	48	480	8,944	-	-	-	-	-	-
3773					48		(80,052)	(59,300)	(59,300)	(129,670)	(129,670)	(129,670)	(129,670)
3774		4					(80,052)	(59,300)	(59,300)	(129,670)	(129,670)	(129,670)	(129,670)
3775	33593000	5121		SALARIES & WAGES	51	1Sal	-	6,504	-	-	5,789	5,789	5,789
3776	33593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	1,293	-	-	1,151	1,151	1,151
3777					51		-	7,797	-	-	6,940	6,940	6,940
3778					52		-	-	-	-	-	-	-
3779	33593000	5920		CONTINGENCY	59	8Cont	-	-	(3,042)	-	-	-	-
3780					59		-	-	(3,042)	-	-	-	-
3781		5					-	7,797	(3,042)	-	6,940	6,940	6,940
3782	930						(80,052)	(51,503)	(62,342)	(129,670)	(122,730)	(122,730)	(122,730)
3783													
3784	33499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(2,043,706)	-	-	-	-
3785					49		-	-	(2,043,706)	-	-	-	-
3786		4					-	-	(2,043,706)	-	-	-	-
3787	991						-	-	(2,043,706)	-	-	-	-
3788													
3789	33						(459,404)	-	-	1,892,670	-	-	-
3790				Water & Sewer Operating Fund									
3791	61471185	4610	1	SERVICE CHARGES	46		(608,039)	-	-	-	-	-	-
3792	61471186	4610	1	SERVICE CHARGES	46		(205,314)	-	-	-	-	-	-
3793	61471187	4610	1	SERVICE CHARGES	46		(62,897)	-	-	-	-	-	-
3794	61471185	4610		SERVICE CHARGES-WATER	46		(12,261,344)	(12,400,000)	(12,400,000)	(13,994,260)	(15,192,500)	(15,192,500)	(15,192,500)
3795	61471186	4610		SERVICE CHARGES-	46		(8,055,121)	(8,258,460)	(8,258,460)	(9,500,000)	(10,193,800)	(10,193,800)	(10,193,800)
3796	61471187	4610		SERVICE CHARGES	46		(882,210)	(896,000)	(896,000)	(876,000)	(874,150)	(874,150)	(874,150)
3797	61471186	4611		SERVICE CHARGES-UNBILLED	46		74,332	400	400	2,751	-	-	-
3798	61471186	4613		SERVICE FAIRFIELD REV	46		94,586	92,000	92,000	92,000	-	-	-
3799	61471185	4630		TAP FEES-WATER	46		(2,159,757)	(2,249,500)	(2,249,500)	(2,160,000)	(2,164,030)	(2,164,030)	(2,164,030)
3800	61471186	4630		TAP FEES-ALL SEWER	46		(9,600,533)	(8,500,000)	(8,500,000)	(9,501,000)	(7,600,000)	(7,600,000)	(7,600,000)
3801	61471187	4632		CAP/TAP FEES-	46		(26,500)	(22,970)	(22,970)	(65,638)	(34,300)	(34,300)	(34,300)
3802	61471186	4635		CAP/TAP FEES-LANCASTER	46		9,000	-	-	-	-	-	-
3803	61471186	4656		COLL/MGNT FEE-FAIRFEILD	46		(2,341)	-	-	(2,400)	(1,171)	(1,171)	(1,171)
3804					46		(33,686,136)	(32,234,530)	(32,234,530)	(36,004,547)	(36,059,951)	(36,059,951)	(36,059,951)
3805	61471185	4820		MISC REVENUE-SALE OF	48	481	(40,098)	(29,600)	(29,600)	(69,230)	(63,240)	(63,240)	(63,240)
3806	61471185	4845		MISC REV-CAP CONTR-CASH REV	48	481	(46,823)	-	-	-	-	-	-
3807	61471186	4845		MISC REV-CAP CONTR-CASH REV	48	481	(168,040)	-	-	-	-	-	-
3808	61471186	4850		MISC REVENUE-INSURANCE	48	481	(1,266)	-	-	(7,304)	-	-	-
3809					48		(256,227)	(29,600)	(29,600)	(76,534)	(63,240)	(63,240)	(63,240)
3810		4					(33,942,363)	(32,264,130)	(32,264,130)	(36,081,081)	(36,123,191)	(36,123,191)	(36,123,191)
3811	61571101	5121		SALARIES & WAGES	51	1Sal	651,164	956,546	991,608	892,000	988,815	988,815	988,815
3812	61571185	5121		SALARIES & WAGES	51	1Sal	1,069,734	1,130,070	1,173,802	1,106,800	1,277,408	1,277,408	1,277,408
3813	61571186	5121		SALARIES & WAGES	51	1Sal	1,289,266	1,271,988	1,328,558	1,366,700	1,557,560	1,529,154	1,529,154
3814	61571187	5121		SALARIES & WAGES	51	1Sal	52,632	91,215	95,057	79,050	101,659	101,659	101,659
3815	61571101	5122		SALARIES & WAGES-OVERTIME	51	1Sal	14,938	15,000	15,893	18,715	23,632	23,632	23,632
3816	61571185	5122		SALARIES & WAGES-OVERTIME	51	1Sal	75,023	100,000	104,082	105,653	108,000	108,000	108,000
3817	61571186	5122		SALARIES & WAGES-OVERTIME	51	1Sal	66,294	75,000	78,213	85,609	85,000	85,000	85,000
3818	61571187	5122		SALARIES & WAGES-OVERTIME	51	1Sal	2,182	5,000	5,302	5,000	8,000	8,000	8,000
3819	61571101	5126		SALARIES & WAGES-TEMP AND	51	1Sal	-	-	534	14,140	14,140	14,140	14,140
3820	61571185	5126		SALARIES & WAGES-TEMP AND	51	1Sal	33,899	8,321	8,636	31,037	8,321	8,321	8,321
3821	61571186	5126		SALARIES & WAGES-TEMP AND	51	1Sal	6,546	8,000	8,315	3,808	8,322	8,322	8,322
3822	61571101	5128		TRAVEL ALLOWANCE	51	2Ben	2,420	6,720	6,966	4,240	6,520	6,520	6,520
3823	61571101	5132		SEPARATION ALLOWANCE	51	2Ben	14,877	22,734	23,575	21,360	22,755	22,755	22,755
3824	61571185	5132		SEPARATION ALLOWANCE	51	2Ben	25,425	28,785	29,904	28,029	32,418	32,418	32,418
3825	61571186	5132		SEPARATION ALLOWANCE	51	2Ben	30,187	31,518	32,949	34,037	43,490	37,771	37,771
3826	61571187	5132		SEPARATION ALLOWANCE	51	2Ben	1,222	2,251	2,348	1,960	2,566	2,566	2,566
3827	61571185	5133		401-K SUPP RET PLAN -LEO	51	2Ben	90	-	-	-	-	-	-
3828	61571186	5133		401-K SUPP RET PLAN -LEO	51	2Ben	90	-	-	-	-	-	-
3829	61571101	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	33,305	48,577	50,375	46,360	50,622	50,622	50,622
3830	61571185	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	57,148	61,501	63,892	61,000	69,271	69,271	69,271

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted
3831	61571186	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	67,688	67,351	70,472	72,155	92,928	80,708	80,708
3832	61571187	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	2,741	4,811	5,018	4,200	5,483	5,483	5,483
3833	61571185	5180		RET CONTRIB-LAW	51	2Ben	86	-	-	-	-	-	-
3834	61571186	5180		RET CONTRIB-LAW	51	2Ben	86	-	-	-	-	-	-
3835	61571101	5181		FICA CONTRIBUTIONS	51	2Ben	48,036	74,837	77,606	68,000	77,952	77,952	77,952
3836	61571185	5181		FICA CONTRIBUTIONS	51	2Ben	88,244	94,736	98,418	94,900	106,620	106,620	106,620
3837	61571186	5181		FICA CONTRIBUTIONS	51	2Ben	101,907	103,655	108,358	108,921	144,090	124,119	124,119
3838	61571187	5181		FICA CONTRIBUTIONS	51	2Ben	3,879	7,360	7,677	6,200	8,389	8,389	8,389
3839	61571101	5182		RET CONTRIB.- OTHER	51	2Ben	32,573	47,509	49,267	44,650	49,508	49,508	49,508
3840	61571185	5182		RET CONTRIB.- OTHER	51	2Ben	55,890	60,145	62,483	59,700	67,746	67,746	67,746
3841	61571186	5182		RET CONTRIB.- OTHER	51	2Ben	66,199	65,866	68,857	71,129	90,883	78,932	78,932
3842	61571187	5182		RET CONTRIB.- OTHER	51	2Ben	2,680	4,705	4,908	4,100	5,362	5,362	5,362
3843	61571101	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	-	11,076	11,076	-	-	-
3844	61571185	5185		UNEMPLOYMENT CLAIMS	51	2Ben	4,065	-	-	-	-	-	-
3845	61571186	5185		UNEMPLOYMENT CLAIMS	51	2Ben	15,147	-	-	-	-	-	-
3846	61571101	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	1,140	-	1,560	1,560	-	-	-
3847	61571185	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	1,868	-	1,871	1,871	-	-	-
3848	61571186	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	2,210	-	2,272	2,272	-	-	-
3849	61571187	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	84	-	120	120	-	-	-
3850	61571101	5183		HEALTH INSURANCE	51	3Ben	92,061	136,177	126,347	126,347	158,574	158,574	158,574
3851	61571185	5183		HEALTH INSURANCE	51	3Ben	177,647	185,166	180,569	180,569	229,515	229,515	229,515
3852	61571186	5183		HEALTH INSURANCE	51	3Ben	206,883	214,326	239,835	239,835	280,875	274,455	274,455
3853	61571187	5183		HEALTH INSURANCE	51	3Ben	10,775	17,496	17,049	17,049	19,260	19,260	19,260
3854	61571101	5184		HEALTH INSURANCE - RETIREES	51	3Ben	28,052	30,655	40,458	40,458	45,792	45,792	45,792
3855	61571101	51841		HEALTH INSURANCE - RETIREES	51	3Ben	13,509	12,399	12,829	11,562	11,384	11,384	11,384
3856	61571101	5187		DENTAL INSURANCE	51	3Ben	5,976	8,966	5,778	5,778	10,522	10,522	10,522
3857	61571185	5187		DENTAL INSURANCE	51	3Ben	11,772	12,192	8,232	8,232	15,230	15,230	15,230
3858	61571186	5187		DENTAL INSURANCE	51	3Ben	13,412	14,112	10,345	10,345	18,638	18,212	18,212
3859	61571187	5187		DENTAL INSURANCE	51	3Ben	554	1,152	587	587	1,278	1,278	1,278
3860	61571101	5188		DENTAL INS - RETIREES UNDER	51	3Ben	1,847	2,019	1,763	1,763	1,993	1,993	1,993
3861					51		4,483,452	5,028,861	5,233,764	5,098,877	5,850,521	5,765,408	5,765,408
3862	61571101	5211		CLEANING & JANITORIAL	52	0Supp	294	180	180	100	180	180	180
3863	61571185	5211		CLEANING & JANITORIAL	52	0Supp	2,346	1,150	1,150	270	1,190	1,190	1,190
3864	61571186	5211		CLEANING & JANITORIAL	52	0Supp	86,817	131,000	131,000	128,945	287,280	287,280	287,280
3865	61571187	5211		CLEANING & JANITORIAL	52	0Supp	833	5,000	5,000	-	5,000	5,000	5,000
3866	61571101	5212		WEARING APPARREL	52	0Supp	495	4,980	4,980	1,200	1,380	1,380	1,380
3867	61571185	5212		WEARING APPARREL	52	0Supp	6,072	10,840	10,840	5,370	7,870	7,870	7,870
3868	61571186	5212		WEARING APPARREL	52	0Supp	7,505	12,230	12,230	6,800	15,300	14,750	14,750
3869	61571187	5212		WEARING APPARREL	52	0Supp	140	600	600	-	600	600	600
3870	61571101	5220		FOOD AND PROVISIONS	52	0Supp	499	3,070	3,070	2,000	2,846	2,846	2,846
3871	61571185	5220		FOOD AND PROVISIONS	52	0Supp	1,282	1,550	1,550	800	1,650	1,650	1,650
3872	61571186	5220		FOOD AND PROVISIONS	52	0Supp	1,175	1,550	1,550	920	1,725	1,700	1,700
3873	61571187	5220		FOOD AND PROVISIONS	52	0Supp	-	450	450	47	200	200	200
3874	61571101	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	-	-	-
3875	61571185	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	-	-	-
3876	61571186	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	200	200	-	500	500	500
3877	61571187	5232		AUDIO VISUAL SUPPLIES	52	0Supp	-	100	100	-	-	-	-
3878	61571101	5233		PERIODICALS BOOKS & OTHER	52	0Supp	348	310	310	450	330	330	330
3879	61571185	5233		PERIODICALS BOOKS & OTHER	52	0Supp	2,260	1,620	1,620	1,620	1,620	1,620	1,620
3880	61571186	5233		PERIODICALS BOOKS & OTHER	52	0Supp	325	500	500	360	500	500	500
3881	61571187	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	100	100	-	-	-	-
3882	61571185	5235		AGRICULT ANIMAL SUPP AND	52	0Supp	-	1,000	1,000	350	-	-	-
3883	61571186	5235		AGRICULT ANIMAL SUPP AND	52	0Supp	266	3,620	3,620	300	-	-	-
3884	61571101	5239		MEDICAL SUPPLIES AND	52	0Supp	632	310	310	700	395	395	395
3885	61571185	5239		MEDICAL SUPPLIES AND	52	0Supp	296	720	720	1,100	2,500	2,500	2,500
3886	61571186	5239		MEDICAL SUPPLIES AND	52	0Supp	1,210	1,650	1,650	1,040	1,650	1,650	1,650
3887	61571187	5239		MEDICAL SUPPLIES AND	52	0Supp	-	250	250	-	-	-	-
3888	61571101	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	29,096	45,960	49,690	43,000	41,449	41,449	41,449
3889	61571185	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	12,989	16,350	17,734	4,775	14,350	14,350	14,350
3890	61571186	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	6,169	18,360	18,360	8,500	15,000	15,000	15,000
3891	61571187	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	-	100	100	-	-	-	-
3892	61571101	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	7,200	5,000	5,000
3893	61571185	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	1,000	1,000	1,000
3894	61571185	5271		PURCHASES FOR RESALE-	52	0Supp	1,675,810	1,650,000	1,650,000	1,850,000	2,015,000	2,015,000	2,015,000
3895	61571185	5272		PURCHASES FOR RESALE-CMUD	52	0Supp	2,572	10,000	10,000	10,000	10,000	10,000	10,000
3896	61571185	5273		PURCHASE FOR RESALE-ANSON	52	0Supp	512,139	565,000	565,000	561,000	589,050	589,050	589,050
3897	61571185	5276		PURCHASES FOR RESALE -	52	0Supp	14,673	15,210	15,210	3,417	15,210	15,210	15,210
3898	61571101	5290		TOOLS AND SUPPLIES	52	0Supp	381	380	380	3,870	4,147	3,947	3,947
3899	61571185	5290		TOOLS AND SUPPLIES	52	0Supp	38,361	47,620	47,620	39,300	43,000	43,000	43,000
3900	61571186	5290		TOOLS AND SUPPLIES	52	0Supp	93,563	143,310	143,310	105,000	147,500	147,500	147,500
3901	61571187	5290		TOOLS AND SUPPLIES	52	0Supp	345	4,120	4,120	300	4,120	4,120	4,120
3902	61571185	5299		MISCELLANEOUS	52	0Supp	324	-	-	-	-	-	-
3903	61571101	5311		TRAVEL	52	1Trav	847	1,800	1,800	1,400	2,750	850	850
3904	61571185	5311		TRAVEL	52	1Trav	306	315	315	200	315	315	315
3905	61571186	5311		TRAVEL	52	1Trav	-	200	200	100	200	200	200
3906	61571187	5311		TRAVEL	52	1Trav	-	100	100	-	-	-	-
3907	61571101	5312		TRAVEL SUBSISTENCE	52	1Trav	1,837	6,120	6,120	4,066	8,697	5,097	5,097

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
3908	61571185	5312		TRAVEL SUBSISTENCE	52	1Trav	5,768	5,420	5,420	4,200	5,420	5,420	5,420
3909	61571186	5312		TRAVEL SUBSISTENCE	52	1Trav	4,508	4,220	4,220	3,500	4,220	4,220	4,220
3910	61571187	5312		TRAVEL SUBSISTENCE	52	1Trav	-	960	960	-	-	-	-
3911	61571101	5395		EDUCATION EXPENSES	52	1Trav	1,278	3,600	3,600	6,035	6,035	6,035	6,035
3912	61571185	5395		EDUCATION EXPENSES	52	1Trav	4,078	4,120	4,120	3,355	4,240	4,240	4,240
3913	61571186	5395		EDUCATION EXPENSES	52	1Trav	4,970	5,000	5,000	6,100	5,000	5,000	5,000
3914	61571187	5395		EDUCATION EXPENSES	52	1Trav	85	1,000	1,000	100	100	100	100
3915	61571101	5321		TELEPHONE AND	52	2Util	8,128	9,600	9,600	9,000	14,353	11,953	11,953
3916	61571185	5321		TELEPHONE AND	52	2Util	20,319	19,740	19,740	21,203	26,090	26,090	26,090
3917	61571186	5321		TELEPHONE AND	52	2Util	50,847	58,240	58,240	37,500	49,815	47,315	47,315
3918	61571187	5321		TELEPHONE AND	52	2Util	3,442	3,300	3,300	3,247	3,600	3,600	3,600
3919	61571101	5325		POSTAGE	52	2Util	485	124,115	124,115	122,400	150,000	150,000	150,000
3920	61571185	5325		POSTAGE	52	2Util	125,229	7,520	7,520	5,710	7,520	7,520	7,520
3921	61571186	5325		POSTAGE	52	2Util	598	1,000	1,000	280	1,000	1,000	1,000
3922	61571187	5325		POSTAGE	52	2Util	-	50	50	-	-	-	-
3923	61571185	5330		UTILITIES	52	2Util	237,397	322,330	322,330	280,000	280,000	280,000	280,000
3924	61571186	5330		UTILITIES	52	2Util	538,849	486,000	486,000	726,000	740,250	740,250	740,250
3925	61571187	5330		UTILITIES	52	2Util	61,939	87,550	87,550	73,906	84,000	84,000	84,000
3926	61571101	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	-	250	250	-	-	-	-
3927	61571185	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	383	1,030	1,030	524	1,030	1,030	1,030
3928	61571186	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	2,289	2,560	2,560	2,500	25,000	25,000	25,000
3929	61571187	5351		MAINT & REPAIRS-BUILDINGS	52	3Main	213	4,000	4,000	-	4,000	4,000	4,000
3930	61571101	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	1,296	2,050	2,050	1,900	2,091	2,091	2,091
3931	61571185	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	42,038	55,350	55,350	42,600	56,730	56,730	56,730
3932	61571186	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	368,795	316,000	321,500	309,000	396,510	396,510	396,510
3933	61571187	5352		MAINT & REPAIRS-EQUIPMENT	52	3Main	12,374	12,300	12,300	2,515	12,300	12,300	12,300
3934	61571101	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	2,358	1,969	1,969	18,983	21,608	21,033	21,033
3935	61571185	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	117,705	109,877	109,877	107,599	116,632	116,632	116,632
3936	61571186	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	106,438	100,863	100,863	103,945	118,801	118,801	118,801
3937	61571187	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	3,147	912	912	11,192	11,610	11,610	11,610
3938	61571101	5354		MAINT AGREEMNTS-	52	3Main	29,831	36,760	42,445	43,485	44,355	44,355	44,355
3939	61571185	5354		MAINT AGREEMNTS-	52	3Main	2,904	3,200	3,200	2,910	3,200	3,200	3,200
3940	61571101	53541		IDC-ITS 542100 OP CHARGES	52	3Main	-	28,212	28,212	28,212	28,200	28,200	28,200
3941	61571101	53545		IDC-ITS 542100 CAP CHARGES	52	3Main	-	38,120	37,210	37,210	-	-	-
3942	61571101	53547		IDC-GIS 542200 CAP CHARGES	52	3Main	-	-	910	910	-	-	-
3943	61571185	5356		MAINT & REPAIRS-LAND &	52	3Main	237,208	193,840	193,840	323,360	551,000	551,000	551,000
3944	61571186	5356		MAINT & REPAIRS-LAND &	52	3Main	43,728	54,950	62,093	91,598	153,100	135,100	135,100
3945	61571187	5356		MAINT & REPAIRS-LAND &	52	3Main	1,245	1,300	1,300	-	1,300	1,300	1,300
3946	61571101	5357		IDC-PROP MGMT OPER CHARGES	52	3Main	44,697	58,794	35,311	35,311	49,690	49,690	49,690
3947	61571101	5358		MAINT & REPAIRS-VEH	52	3Main	2,253	1,000	1,000	6,545	7,544	7,544	7,544
3948	61571185	5358		MAINT & REPAIRS-VEH	52	3Main	65,677	51,600	51,600	50,408	58,104	58,104	58,104
3949	61571186	5358		MAINT & REPAIRS-VEH	52	3Main	56,774	60,500	60,500	61,344	70,710	70,710	70,710
3950	61571187	5358		MAINT & REPAIRS-VEH	52	3Main	1,173	500	500	15,944	18,378	18,378	18,378
3951	61571185	5359		M&R-VEHICLE-PREVENTABLE	52	3Main	4,181	-	-	1,077	-	-	-
3952	61571186	5359		MAINT & REPAIRS-VEH INT-	52	3Main	862	-	-	2,107	-	-	-
3953	61571185	5360		M&R-VEHICLE-	52	3Main	2,560	-	-	-	-	-	-
3954	61571186	5360		M&R-VEHICLE-	52	3Main	2,871	-	-	17,806	-	-	-
3955	61571101	5381		PROFESSIONAL SERVICES	52	4Prof	1,354	125,000	125,000	134,400	140,100	140,100	140,100
3956	61571185	5381		PROFESSIONAL SERVICES	52	4Prof	114,257	24,630	24,630	20,000	24,630	24,630	24,630
3957	61571186	5381		PROFESSIONAL SERVICES	52	4Prof	361,877	416,100	417,385	342,080	550,790	550,790	550,790
3958	61571187	5381		PROFESSIONAL SERVICES	52	4Prof	1,509	8,000	8,000	1,700	8,000	8,000	8,000
3959	61571185	5382		LEGAL SERVICES	52	4Prof	-	1,000	1,000	-	-	-	-
3960	61571186	5382		LEGAL SERVICES	52	4Prof	105	-	-	-	-	-	-
3961	61571187	5382		LEGAL SERVICES	52	4Prof	-	100	100	-	-	-	-
3962	61571101	5383		MEDICAL SERVICES	52	4Prof	220	500	500	525	510	510	510
3963	61571185	5383		MEDICAL SERVICES	52	4Prof	2,689	2,090	2,090	400	2,090	2,090	2,090
3964	61571186	5383		MEDICAL SERVICES	52	4Prof	800	1,030	1,030	315	1,030	1,030	1,030
3965	61571187	5383		MEDICAL SERVICES	52	4Prof	-	-	-	25	-	-	-
3966	61571101	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	3,354	3,890	3,890	200	200	200	200
3967	61571185	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	468	1,280	1,280	300	3,280	3,280	3,280
3968	61571186	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	1,521	1,640	1,640	600	3,000	2,500	2,500
3969	61571187	5370		ADVERTISING/EMPL.RECONGNITI	52	5OSrv	-	150	150	40	150	150	150
3970	61571186	5390		SEWER TREATMENT-REGULAR	52	5OSrv	137,345	181,800	181,800	185,000	220,370	220,370	220,370
3971	61571187	5390		SEWER TREATMENT-REGULAR	52	5OSrv	349,158	454,250	454,250	475,000	450,000	422,334	422,334
3972	61571186	5391		SEWER TREATMENT-EXPANSION	52	5OSrv	205,456	205,460	205,460	205,460	205,460	205,460	205,460
3973	61571187	5391		SEWER TREATMENT-EXPANSION	52	5OSrv	140,676	592,510	592,510	592,500	140,688	140,688	140,688
3974	61571101	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	-	100	100	-	800	800	800
3975	61571185	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	19,331	19,900	19,900	21,000	22,728	22,728	22,728
3976	61571186	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	15,618	15,170	15,170	18,800	17,284	16,852	16,852
3977	61571187	5392		LAUNDRY AND DRY CLEANING	52	5OSrv	628	900	900	620	900	900	900
3978	61571101	5393		TEMPORARY HELP SERVICES	52	5OSrv	9,353	14,000	14,000	16,556	14,000	14,000	14,000
3979	61571185	5393		TEMPORARY HELP SERVICES	52	5OSrv	23,119	-	-	-	-	-	-
3980	61571101	5491		DUES AND MEMBERSHIPS	52	5OSrv	869	770	770	2,571	2,622	2,622	2,622
3981	61571185	5491		DUES AND MEMBERSHIPS	52	5OSrv	3,240	3,080	3,530	3,700	3,670	3,670	3,670
3982	61571186	5491		DUES AND MEMBERSHIPS	52	5OSrv	63,262	35,000	35,000	60,000	35,900	35,865	35,865
3983	61571187	5491		DUES AND MEMBERSHIPS	52	5OSrv	-	260	260	25	50	50	50
3984	61571101	5480		IDC-COST ALLOCATN PLAN	52	8IDC	456,545	456,545	477,198	477,198	501,058	501,058	501,058

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
3985	61571185	5410		RENTAL OF REAL PROPERTY	52	8Rent	-	500	500	-	500	500	500
3986	61571186	5410		RENTAL OF REAL PROPERTY	52	8Rent	378	-	-	-	-	-	-
3987	61571101	5430		RENTAL OF EQUIPMENT	52	8Rent	1,836	1,740	1,740	-	716	716	716
3988	61571185	5430		RENTAL OF EQUIPMENT	52	8Rent	465	1,000	1,000	700	1,000	1,000	1,000
3989	61571186	5430		RENTAL OF EQUIPMENT	52	8Rent	4,605	10,000	10,000	12,920	17,500	17,500	17,500
3990	61571187	5430		RENTAL OF EQUIPMENT	52	8Rent	-	500	500	-	-	-	-
3991	61571101	5450		INSURANCE AND BONDING	52	9Insr	7,887	7,882	7,882	10,106	10,106	10,106	10,106
3992	61571185	5450		INSURANCE AND BONDING	52	9Insr	35,416	35,228	35,228	32,534	32,534	32,534	32,534
3993	61571186	5450		INSURANCE AND BONDING	52	9Insr	35,814	35,626	35,626	32,659	32,659	32,659	32,659
3994	61571187	5450		INSURANCE AND BONDING	52	9Insr	4,511	4,012	4,012	6,668	6,668	6,668	6,668
3995	61571185	5451		INSURANCE DEDUCTIBLE	52	9Insr	978	-	-	5,586	-	-	-
3996	61571186	5451		INSURANCE DEDUCTIBLE	52	9Insr	1,533	-	-	5,734	-	-	-
3997					52		6,729,303	7,649,470	7,671,817	8,074,743	8,836,233	8,775,650	8,775,650
3998	61571101	5510		OFFICE FURNITURE AND	55	1FF&E	16,794	-	20,000	19,840	36,300	6,300	6,300
3999	61571185	5510		OFFICE FURNITURE AND	55	1FF&E	13,121	-	53,041	-	-	-	-
4000	61571101	5540		VEHICLES	55	2Veh	-	-	-	-	48,000	48,000	48,000
4001	61571185	5540		VEHICLES	55	2Veh	83,615	149,000	149,000	105,340	252,000	252,000	252,000
4002	61571186	5540		VEHICLES	55	2Veh	232,325	134,000	134,000	127,052	156,000	156,000	156,000
4003	61571101	5550		OTHER EQUIPMENT	55	5OIEq	29,750	-	-	-	-	-	-
4004	61571185	5550		OTHER EQUIPMENT	55	5OIEq	-	75,200	75,200	90,880	108,000	73,000	73,000
4005	61571186	5550		OTHER EQUIPMENT	55	5OIEq	39,704	231,400	225,900	205,618	200,000	200,000	200,000
4006	61571187	5550		OTHER EQUIPMENT	55	5OIEq	-	-	-	-	23,000	23,000	23,000
4007	61571186	5570		LAND AND IMPROVEMENTS	55	7Land	-	30,000	22,857	-	-	-	-
4008	61571185	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	138,054	-	-	-	-	-	-
4009	61571186	5580		BUILDINGS AND IMPROVEMENTS	55	8Bldg	68,022	75,000	75,000	75,000	-	-	-
4010	61571186	5592		CAPITAL LEGAL LAND	55	9CIP	71,819	-	-	247,470	127,000	127,000	127,000
4011					55		693,203	694,600	754,998	871,200	950,300	885,300	885,300
4012	61571185	5630		PAYMENTS TO OTHER GOV	56	1Gov	164,153	164,160	164,160	164,160	164,160	164,160	164,160
4013					56		164,153	164,160	164,160	164,160	164,160	164,160	164,160
4014	61571101	5920		CONTINGENCY	59	8Cont	-	-	(5,872)	-	-	-	-
4015					59		-	-	(5,872)	-	-	-	-
4016		5					12,070,112	13,537,091	13,818,867	14,208,980	15,801,214	15,590,518	15,590,518
4017	711						(21,872,251)	(18,727,039)	(18,445,263)	(21,872,101)	(20,321,977)	(20,532,673)	(20,532,673)
4018													
4019	61591300	5710		GO BOND PRINCIPAL	57	1Prin	1,976,369	1,877,232	1,877,232	1,877,232	1,869,757	1,869,757	1,869,757
4020	61591300	5711		GO BOND INTEREST	57	2Int	476,627	377,825	377,825	377,825	280,193	280,193	280,193
4021					57		2,452,996	2,255,057	2,255,057	2,255,057	2,149,950	2,149,950	2,149,950
4022		5					2,452,996	2,255,057	2,255,057	2,255,057	2,149,950	2,149,950	2,149,950
4023	913						2,452,996	2,255,057	2,255,057	2,255,057	2,149,950	2,149,950	2,149,950
4024													
4025	61491400	4740		LOAN PROCEEDS	47	470	-	-	-	(294,118)	-	-	-
4026					47		-	-	-	(294,118)	-	-	-
4027		4					-	-	-	(294,118)	-	-	-
4028	61591400	5710		GO BOND PRINCIPAL	57	1Prin	714,924	626,979	626,979	626,979	615,301	615,301	615,301
4029	61591400	5740		ST.S.S.LOAN PRINCIPAL	57	1Prin	233,697	233,697	233,697	233,697	1,277,837	1,277,837	1,277,837
4030	61591400	5711		GO BOND INTEREST	57	2Int	206,538	176,242	176,242	176,242	148,945	148,945	148,945
4031	61591400	5741		ST.S.S.LOAN INTEREST	57	2Int	96,190	88,174	88,174	88,174	80,158	80,158	80,158
4032	61591400	5745		ST.S.S.LOAN ISSUE COSTS	57	3Oth	-	-	-	294,118	-	-	-
4033	61591400	5712		GO BOND SERVICE CHARGES	57	3Othr	-	100	100	-	100	100	100
4034					57		1,251,348	1,125,192	1,125,192	1,419,210	2,122,341	2,122,341	2,122,341
4035		5					1,251,348	1,125,192	1,125,192	1,419,210	2,122,341	2,122,341	2,122,341
4036	914						1,251,348	1,125,192	1,125,192	1,125,092	2,122,341	2,122,341	2,122,341
4037													
4038	61591501	5720		REV BOND PRINCIPAL	57	1Prin	800,000	815,000	815,000	815,000	835,000	835,000	835,000
4039	61591502	5720		REV BOND PRINCIPAL	57	1Prin	810,000	1,240,000	1,240,000	1,240,000	1,235,000	1,235,000	1,235,000
4040	61591501	5721		REV BOND INTEREST	57	2Int	1,298,264	1,282,264	1,282,264	1,282,264	1,265,964	1,265,964	1,265,964
4041	61591502	5721		REV BOND INTEREST	57	2Int	554,640	556,172	556,172	664,409	519,745	519,745	519,745
4042	61591501	57211		REV BOND INTEREST CREDIT	57	2Int	(72,482)	(115,000)	(115,000)	(136,757)	(120,000)	(120,000)	(120,000)
4043	61591502	57211		REV BOND INTEREST CREDIT	57	2Int	25,791	-	-	(117,523)	(120,000)	(120,000)	(120,000)
4044	61591501	5722		REV BOND SERVICE CHARGES	57	3Othr	42,866	6,100	6,100	6,100	6,100	6,100	6,100
4045	61591502	5722		REV BOND SERVICE CHARGES	57	3Othr	125,627	54,300	54,300	54,300	54,300	54,300	54,300
4046	61591503	5722		REV BOND SERVICE CHARGES	57	3Othr	2,239	-	-	-	-	-	-
4047					57		3,586,944	3,838,836	3,838,836	3,807,793	3,676,109	3,676,109	3,676,109
4048		5					3,586,944	3,838,836	3,838,836	3,807,793	3,676,109	3,676,109	3,676,109
4049	915						3,586,944	3,838,836	3,838,836	3,807,793	3,676,109	3,676,109	3,676,109
4050													
4051	61493000	4680		NEW ACCOUNT FEES	46		(172,600)	(170,000)	(170,000)	(190,000)	(197,720)	(197,720)	(197,720)
4052	61493000	4690		LATE PAYMENT PENALTIES	46		(339,318)	(325,980)	(325,980)	(352,000)	(362,740)	(362,740)	(362,740)
4053	61493000	4692		RESTORATION OF SERVICE	46		(160,000)	(159,050)	(159,050)	(131,000)	(138,860)	(138,860)	(138,860)
4054					46		(671,918)	(655,030)	(655,030)	(673,000)	(699,320)	(699,320)	(699,320)
4055	61493000	4810		INVEST EARNINGS	48	480	(1,524,615)	(1,684,000)	(1,684,000)	(1,968,879)	(1,968,879)	(1,968,879)	(1,968,879)
4056	61493000	4812		INVEST EARNINGS-REV BONDS	48	480	(155,420)	-	-	(170,000)	-	-	-
4057	61493000	4813		INVEST ACCRUAL/GAIN/LOSSES	48	480	155,378	-	-	-	-	-	-
4058	61493000	4820		MISC REVENUE-SALE OF	48	481	(27,950)	-	-	(4,590)	-	-	-
4059	61493000	4845		MISC REV-CAP CONTR-CASH REV	48	481	-	(222,000)	(222,000)	(115,000)	(127,000)	(127,000)	(127,000)
4060	61493000	4860		MISC REVENUE-RENT INCOME	48	481	(1,663)	(1,663)	(1,663)	(1,660)	-	-	-
4061	61493000	4892		MISC REVENUE-NSF CHECK FEE	48	481	(3,080)	(3,250)	(3,250)	(3,800)	-	-	-

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008		
								Original Budget	Revised Budget	Yr End Estimate	Depart. Request	Int. Mgr. Recomm.	BOCC Adopted
4062	61493000	4895		MISC REVENUE-OTHER MISC	48	481	(2,342)	(2,410)	(2,410)	(10,000)	-	-	-
4063					48		(1,559,692)	(1,913,323)	(1,913,323)	(2,273,929)	(2,095,879)	(2,095,879)	(2,095,879)
4064		4					(2,231,610)	(2,568,353)	(2,568,353)	(2,946,929)	(2,795,199)	(2,795,199)	(2,795,199)
4065	61593000	5121		SALARIES & WAGES	51	1Sal	-	142,877	-	-	118,154	118,154	118,154
4066	61593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	28,324	-	-	23,626	23,626	23,626
4067	61593000	5185		UNEMPLOYMENT CLAIMS	51	2Ben	-	25,000	-	-	-	-	-
4068					51		-	196,201	-	-	141,780	141,780	141,780
4069	61593000	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	-	39,144	39,144	-	-	-	-
4070					52		-	39,144	39,144	-	-	-	-
4071		5					-	235,345	39,144	-	141,780	141,780	141,780
4072	930						(2,231,610)	(2,333,008)	(2,529,209)	(2,946,929)	(2,653,419)	(2,653,419)	(2,653,419)
4073													
4074	61598000	5064		TRNS TO WATER/SEWER CPO	50	IFT	17,500,000	20,900,000	20,900,000	20,900,000	13,573,000	13,589,137	13,589,137
4075	61598000	5068		TRNS TO STORMWATER FUND	50	IFT	-	158,367	158,367	157,333	325,521	250,819	250,819
4076					50		17,500,000	21,058,367	21,058,367	21,057,333	13,898,521	13,839,956	13,839,956
4077		5					17,500,000	21,058,367	21,058,367	21,057,333	13,898,521	13,839,956	13,839,956
4078	980						17,500,000	21,058,367	21,058,367	21,057,333	13,898,521	13,839,956	13,839,956
4079													
4080	61499100	4991		FUND BALANCE APPROPRIATED	49	499	-	(7,217,405)	(7,302,980)	-	-	-	-
4081					49		-	(7,217,405)	(7,302,980)	-	-	-	-
4082		4					-	(7,217,405)	(7,302,980)	-	-	-	-
4083	991						-	(7,217,405)	(7,302,980)	-	-	-	-
4084													
4085	61						687,427	-	-	3,426,245	(1,128,475)	(1,397,736)	(1,397,736)
4086	Solid Waste Operating Fund												
4087	66447281	4163		SCRAP TIRE DISPOSAL TAX	41	240	(158,552)	(155,750)	(155,750)	(170,000)	(172,760)	(172,760)	(172,760)
4088	66447281	4164		WHITE GOODS DISPOSAL TAX	41	240	(59,895)	(58,880)	(58,880)	(63,000)	(64,350)	(64,350)	(64,350)
4089					41		(218,447)	(214,630)	(214,630)	(233,000)	(237,110)	(237,110)	(237,110)
4090	66447281	4540		DEPT SRV CHRGS-RESTITUTION	45	451	(36)	-	-	-	-	-	-
4091					45		(36)	-	-	-	-	-	-
4092	66447281	4600		VEHICLE PERMIT FEES	46		(7,450)	(8,400)	(8,400)	(7,650)	(7,650)	(7,650)	(7,650)
4093	66447281	4650		TIPPING FEES-LF SCALEHOUSE	46		(3,483,700)	(3,347,244)	(3,347,244)	(3,992,997)	(4,283,470)	(4,283,470)	(4,283,470)
4094	66447281	4651		TIPPING FEES-ARMFIELD ROAD	46		(24,170)	(24,280)	(24,280)	(25,200)	(25,670)	(25,670)	(25,670)
4095	66447281	4652		TIPPING FEES-NEW SALEM	46		(12,099)	(11,860)	(11,860)	(12,500)	(12,760)	(12,760)	(12,760)
4096	66447281	4653		TIPPING FEES-PARKWOOD	46		(76,672)	(78,770)	(78,770)	(78,000)	(78,690)	(78,690)	(78,690)
4097	66447281	4654		TIPPING FEES-PIEDMONT	46		(49,421)	(49,230)	(49,230)	(54,500)	(56,500)	(56,500)	(56,500)
4098	66447281	4655		TIPPING FEES-SUN VALLEY	46		(47,309)	(46,870)	(46,870)	(46,800)	(46,660)	(46,660)	(46,660)
4099	66447281	4656		TIPPING FEES-WHITE STORE RD	46		(25,804)	(25,510)	(25,510)	(25,800)	(25,830)	(25,830)	(25,830)
4100	66447281	4657		TIPPING FEES-LANDFILL	46		(29,376)	(28,570)	(28,570)	(30,500)	(30,980)	(30,980)	(30,980)
4101	66447281	4660		RECYCLING REVENUES	46		(652)	(75,000)	(75,000)	-	-	-	-
4102					46		(3,756,652)	(3,695,734)	(3,695,734)	(4,273,947)	(4,568,210)	(4,568,210)	(4,568,210)
4103	66447281	4890		MISC REVENUE-	48	481	(151)	-	-	(80)	-	-	-
4104	66447281	4892		MISC REVENUE-NSF CHECK FEE	48	481	(110)	-	-	(50)	-	-	-
4105	66447281	4895		MISC REVENUE-OTHER MISC	48	481	(2,377)	-	-	(1,010)	-	-	-
4106					48		(2,638)	-	-	(1,140)	-	-	-
4107		4					(3,977,773)	(3,910,364)	(3,910,364)	(4,508,087)	(4,805,320)	(4,805,320)	(4,805,320)
4108	66547201	5121		SALARIES & WAGES	51	1Sal	38,357	84,500	86,903	58,620	74,755	74,755	74,755
4109	66547281	5121		SALARIES & WAGES	51	1Sal	381,524	409,271	420,377	402,898	421,265	421,265	421,265
4110	66547201	5122		SALARIES & WAGES-OVERTIME	51	1Sal	9	-	-	14	-	-	-
4111	66547281	5122		SALARIES & WAGES-OVERTIME	51	1Sal	27,087	30,000	30,791	27,024	30,000	30,000	30,000
4112	66547281	5126		SALARIES & WAGES-TEMP AND	51	1Sal	144,182	144,240	148,316	154,211	154,600	154,600	154,600
4113	66547201	5128		TRAVEL ALLOWANCE	51	2Ben	968	1,360	1,396	500	1,360	1,360	1,360
4114	66547201	5132		SEPARATION ALLOWANCE	51	2Ben	854	1,977	2,033	1,371	1,749	1,749	1,749
4115	66547281	5132		SEPARATION ALLOWANCE	51	2Ben	9,068	10,279	10,560	10,060	10,654	10,654	10,654
4116	66547281	5133		401-K SUPP RET PLAN -LEO	51	2Ben	217	-	-	-	-	-	-
4117	66547201	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	1,918	4,225	4,345	2,930	3,738	3,738	3,738
4118	66547281	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	20,214	21,964	22,564	21,577	22,766	22,766	22,766
4119	66547281	5180		RET CONTRIB-LAW	51	2Ben	207	-	-	-	-	-	-
4120	66547201	5181		FICA CONTRIBUTIONS	51	2Ben	2,830	6,568	6,755	4,521	5,823	5,823	5,823
4121	66547281	5181		FICA CONTRIBUTIONS	51	2Ben	41,134	44,639	45,869	43,415	46,659	46,659	46,659
4122	66547201	5182		RET CONTRIB - OTHER	51	2Ben	1,876	4,132	4,250	2,866	3,656	3,656	3,656
4123	66547281	5182		RET CONTRIB - OTHER	51	2Ben	19,769	21,480	22,067	21,101	22,265	22,265	22,265
4124	66547281	5185		UNEMPLOYMENT CLAIMS	51	2Ben	1,379	-	9,100	9,100	-	-	-
4125	66547201	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	67	-	103	103	-	-	-
4126	66547281	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	678	-	693	693	-	-	-
4127	66547201	5183		HEALTH INSURANCE	51	3Ben	4,178	7,873	5,835	5,835	8,025	8,025	8,025
4128	66547281	5183		HEALTH INSURANCE	51	3Ben	68,237	72,900	76,195	76,195	80,250	80,250	80,250
4129	66547201	5184		HEALTH INSURANCE - RETIREES	51	3Ben	-	-	869	869	5,400	5,400	5,400
4130	66547201	51841		HEALTH INSURANCE - RETIREES	51	3Ben	18,239	17,316	17,705	15,049	14,765	14,765	14,765
4131	66547201	5187		DENTAL INSURANCE	51	3Ben	278	518	281	281	533	533	533
4132	66547281	5187		DENTAL INSURANCE	51	3Ben	4,322	4,800	3,160	3,160	5,325	5,325	5,325
4133	66547201	5188		DENTAL INS - RETIREES UNDER	51	3Ben	-	-	46	46	285	285	285
4134					51		787,593	888,042	920,213	862,439	913,873	913,873	913,873
4135	66547281	5211		CLEANING & JANITORIAL	52	OSupp	1,187	1,150	1,150	640	1,150	1,150	1,150
4136	66547201	5212		WEARING APPARREL	52	OSupp	90	-	-	-	-	-	-
4137	66547281	5212		WEARING APPARREL	52	OSupp	1,153	18,280	18,280	940	4,100	4,100	4,100

Line No.	Dept. Org #	Obj. Code	Proj. Code	Account Description	C	SC	FY2006 Actual	FY2007			FY2008				
								Original Budget	Revised Budget	Yr End Estimate	Dept. Request	Int. Mgr. Recomm.	BOCC Adopted		
4215	68499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(722,952)	-	-	-	-	-	-
4216					49		-	-	(722,952)	-	-	-	-	-	-
4217		4					-	-	(722,952)	-	-	-	-	-	-
4218	991						-	-	(722,952)	-	-	-	-	-	-
4219							-	-	-	-	-	-	-	-	-
4220	66						(739,865)	-	-	102,151	-	-	-	-	-
4221	Stormwater Operating Fund														
4222	68449101	4010		IFT FROM GENERAL FUND	40		(123,304)	-	-	-	-	-	-	-	-
4223	68449101	4061		IFT FROM WATER & SEWER	40		-	(158,367)	(158,367)	(157,333)	(325,521)	(250,819)	(250,819)	(250,819)	
4224					40		(123,304)	(158,367)	(158,367)	(157,333)	(325,521)	(250,819)	(250,819)	(250,819)	
4225		4					(123,304)	(158,367)	(158,367)	(157,333)	(325,521)	(250,819)	(250,819)	(250,819)	
4226	68549101	5121		SALARIES & WAGES	51	1Sal	80,135	79,751	82,875	18,319	168,918	137,852	137,852		
4227	68549101	5128		TRAVEL ALLOWANCE	51	2Ben	1,452	1,440	1,468	60	1,440	1,440	1,440		
4228	68549101	5132		SEPARATION ALLOWANCE	51	2Ben	1,783	1,866	1,939	429	3,956	3,226	3,226		
4229	68549101	5134		401-K SUPP RET PLAN -OTHER	51	2Ben	4,007	3,988	4,144	916	8,453	6,893	6,893		
4230	68549101	5181		FICA CONTRIBUTIONS	51	2Ben	6,026	6,211	6,452	1,404	13,036	10,656	10,656		
4231	68549101	5182		RET CONTRIB.- OTHER	51	2Ben	3,919	3,900	4,053	896	8,261	6,741	6,741		
4232	68549101	5190		LIFE INSURANCE - EMPLOYEES	51	2Ben	141	-	50	50	-	-	-		
4233	68549101	5183		HEALTH INSURANCE	51	3Ben	6,489	7,582	2,047	2,047	18,939	12,519	12,519		
4234	68549101	5187		DENTAL INSURANCE	51	3Ben	482	499	129	129	1,257	831	831		
4235					51		104,433	105,237	103,157	24,250	224,260	180,158	180,158		
4236	68549101	5212		WEARING APPARREL	52	0Supp	42	-	-	-	500	-	-		
4237	68549101	5220		FOOD AND PROVISIONS	52	0Supp	24	150	150	73	153	153	153		
4238	68549101	5233		PERIODICALS BOOKS & OTHER	52	0Supp	-	-	-	-	50	-	-		
4239	68549101	5260		PRINTING AND OFFICE SUPPLIES	52	0Supp	335	1,000	1,000	2,810	1,020	1,020	1,020		
4240	68549101	5265		OFFICE COMPUTER EQUIPMENT	52	0Supp	-	-	-	-	1,000	-	-		
4241	68549101	5290		TOOLS AND SUPPLIES	52	0Supp	-	-	-	893	1,100	-	-		
4242	68549101	5311		TRAVEL	52	1Trav	121	500	500	50	765	515	515		
4243	68549101	5312		TRAVEL SUBSISTENCE	52	1Trav	338	900	900	440	1,477	1,027	1,027		
4244	68549101	5395		EDUCATION EXPENSES	52	1Trav	490	670	670	720	1,970	720	720		
4245	68549101	5321		TELEPHONE AND	52	2Util	-	-	-	-	1,330	-	-		
4246	68549101	5325		POSTAGE	52	2Util	18	100	100	20	105	105	105		
4247	68549101	5353		MAINT & REPAIRS-FUEL GAS	52	3Main	281	456	456	379	645	645	645		
4248	68549101	5358		M&R-VEHICLE-ROUTINE	52	3Main	143	-	-	567	653	653	653		
4249	68549101	5381		PROFESSIONAL SERVICES	52	4Prof	2,356	20,000	65,000	65,000	57,886	57,886	57,886		
4250	68549101	5383		MEDICAL SERVICES	52	4Prof	-	40	40	-	60	40	40		
4251	68549101	5370		ADVERTISING/EMPL.RECONGNIT	52	5OSrv	-	600	600	410	1,112	612	612		
4252	68549101	5491		DUES AND MEMBERSHIPS	52	5OSrv	90	500	500	500	660	510	510		
4253	68549101	5450		INSURANCE AND BONDING	52	9Insr	554	389	389	930	930	930	930		
4254					52		4,792	25,305	70,305	72,792	71,416	64,816	64,816		
4255	68549101	5510		OFFICE FURNITURE AND	55	1FF&E	6,314	-	37,886	37,886	-	-	-		
4256	68549101	5540		VEHICLES	55	2Veh	-	24,000	24,000	22,405	24,000	-	-		
4257					55		6,314	24,000	61,886	60,291	24,000	-	-		
4258	68549101	5920		CONTINGENCY	59	8Cont	-	-	5,905	-	-	-	-		
4259					59		-	-	5,905	-	-	-	-		
4260		5					115,539	154,542	241,253	157,333	319,676	244,974	244,974		
4261	491						(7,765)	(3,825)	82,886	-	(5,845)	(5,845)	(5,845)		
4262							-	-	-	-	-	-	-		
4263	68593000	5121		SALARIES & WAGES	51	1Sal	-	3,190	-	-	4,873	4,873	4,873		
4264	68593000	5181		FICA CONTRIBUTIONS	51	2Ben	-	635	-	-	972	972	972		
4265					51		-	3,825	-	-	5,845	5,845	5,845		
4266		5					-	3,825	-	-	5,845	5,845	5,845		
4267	930						-	3,825	-	-	5,845	5,845	5,845		
4268							-	-	-	-	-	-	-		
4269	68499100	4991		FUND BALANCE APPROPRIATED	49	499	-	-	(82,886)	-	-	-	-		
4270					49		-	-	(82,886)	-	-	-	-		
4271		4					-	-	(82,886)	-	-	-	-		
4272	991						-	-	(82,886)	-	-	-	-		
4273							-	-	-	-	-	-	-		
4274	68						(7,765)	-	-	-	-	-	-		

