

Cherokee County

Budget

07-08

Cherokee County
 2007-08 Management Budget Report
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**Cherokee County
Budget Schedule
FY 2007-2008**

Saturday February 24, 2007 Budget Retreat with County Commissioners

Monday March 5, 2007 Department Capital Improvement Plan Requests submitted to Finance Department

Monday April 2, 2007 Department Requests submitted to Finance Department.

Monday April 2 completion of Capital Improvement Plan Report Department

Budget Hearings

Monday April 23, 2007 Courthouse Boardroom

10:00 am Fire Inspection

10:30 am Recreation Dept

11:30 am Andrews Recreation

12:00pm Finance

12:30 pm Landfill

1:00 pm Extension

1:30 pm Register of Deeds

2:00 pm Social Services

Tuesday April 24, 2007 Courthouse Boardroom

10:00 am Mapping Dept.

10:30 am 911 Addressing
11:00 am IT Dept
11:30 am Maintenance
1:00 pm Senior Center & Transportation
1:30 pm Emergency Management
2:00 pm Sheriff Dept

Wednesday April 25, 2007 Courthouse Boardroom

10:00 am Ambulance Service
11:00 am 911 Dispatch
11:30 am Building Inspection
1:00 pm Board of Elections
1:30 pm Tax Administration
2:00 pm Health Department

Tuesday May 1, 2007 Courthouse Boardroom

8:30 am Cherokee County Board of Education
10:00 am Tri-County Community College
10:30 am Andrews Rescue Squad
11:00 am Cherokee County Rescue Squad

Monday May 21, Manager's presentation of Proposed Budget and Budget Message and beginning of 10 day public inspection

Public Hearing June 4, 2007 8:30 am Courthouse Boardroom

Adoption June 18, 2007 5:30 pm Courthouse Boardroom

CHEROKEE COUNTY BUDGET ORDINANCE

BE IT ORDAINED by the Board of Commissioners of Cherokee County, North Carolina

Section 1. There is hereby appropriated in the General Fund the amounts reflected in “Schedule A” 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.

Section 2. It is estimated and hereby appropriated in the General Fund the revenues reflected in “Attachment B” 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.

Section 3. There is hereby levied a tax at the rate of \$.52 per one Hundred Dollars (\$100) valuation of property listed for the taxes as of January 1, 2007, for the purpose of raising the revenue listed as “Current Years Property Tax” in the General Fund in Section 2 of this ordinance. This tax rate is based on an estimated total valuation of property, for the purpose of taxation, of \$2,685,984,000, and an estimated collection rate of 95.0%. This estimated rate of collection is based on the fiscal year 2006-2007 collection rate.

The solid waste convenience fee is \$75.00; a \$30.00 exemption will be made for those that qualify for the homestead exemption.

The Health Department fees will be adjusted to the schedule recommended by the Board of Health.

Section 4. **Debt Service Fund-** 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.

Investment Earnings	\$ 56,000
Transfer from General Fund	<u>\$383,561</u>
Total	<u>\$439,561</u>

The Fund Balance will increase by \$439,561 during Fiscal Year beginning July 1, 2007, and ending June 30, 2008 in the Debt Service Fund in accordance with the chart of accounts for this county for the reservation of money for the payment of the QZAB Bonds at maturity.

Section 5. **911 Fund**- The following amount is hereby appropriated in the 911 Fund for the operation of the 911 program and its activities for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008, in accordance with the chart of accounts for this county:

27-4390	911	<u>\$354,031</u>
	Total	<u>\$354,031</u>

Section 6. It is estimated that the following revenues will be available in the 911 Fund for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008:

Interest Income	\$ 5,607
911 Subscriber Fees	<u>\$368,000</u>
Total	<u>\$373,607</u>

The Fund Balance will increase by \$19,576.

Section 7. **Revaluation Fund**- The following amount is hereby appropriated in the Revaluation Fund for the operation of the tax revaluation program and its activities for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008, in accordance with the chart of accounts for this county:

25-4143	Revaluation	<u>\$191,500</u>
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It is estimated that the following revenues will be available in the revaluation fund for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008:

Interest Earned	\$ 1,000
Transfer from General Fund	\$ 100,000
Use of Fund Balance	<u>\$ 90,500</u>
Total	<u>\$ 191,500</u>

Section 8. **Capital Reserve Fund**- The following amount is hereby appropriated in the Capital Reserve Fund for the capital needs of the county for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008, in accordance with the chart of accounts for this county:

21-8320	Capital reserve	<u>\$100,000</u>
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It is estimated that the following revenues will be available in the Capital Reserve Fund

for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008:

Transfer from General Fund	<u>\$100,000</u>
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Section 9. **Valley River Wellness Center-**

The following amount is hereby appropriated in the Valley River Wellness Center enterprise fund for the operation its programs and its activities for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008, in accordance with the chart of accounts for this county:

66-6130	<u>\$ 302,903</u>
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It is estimated that the following revenues will be available in Valley River Wellness Center Enterprise fund for the Fiscal Year beginning July 1, 2007, and ending June 30, 2008:

Fees	<u>\$ 461,250</u>
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Net Assets are anticipated to increase by:	<u>\$ 158,347</u>
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Section 10. **Bellview Fire District-** There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Bellview Fire District for the raising of revenue for said Bellview Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$128,498,000 and an estimated collection rate of 95%. The estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Bellview Volunteer Fire Department the proceeds of this fire tax for use by the Bellview Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Bellview Volunteer Fire Department.

Section 11. **Brasstown Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Brasstown Fire District for the raising of revenue for said Brasstown Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$25,657,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Brasstown Volunteer Fire Department the proceeds of this fire tax for use by the Brasstown Volunteer Fire Department in such manner and for such

expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Brasstown Volunteer Fire Department.

Section 12. **Hanging Dog Fire District**- There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Hanging Dog Fire District for the raising of revenue for said Hanging Dog Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$86,116,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Hanging Dog volunteer Fire Department the proceeds of this fire tax for use by the Hanging Dog volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Hanging Dog volunteer Fire Department.

Section 13. **Hiwassee Dam Fire District**- There is hereby levied a fire tax at the rate of \$.05 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Hiwassee Dam Fire District for the raising of revenue for said Hiwassee Dam Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$271,529,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Hiwassee Dam Volunteer Fire Department the proceeds of this fire tax for use by the Hiwassee Dam Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Hiwassee Dam Volunteer Fire Department.

Section 14. **Martins Creek Fire District**- There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Martins Creek Fire District for the raising of revenue for said Martins Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$157,370,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Martins Creek Volunteer Fire Department the proceeds of this fire tax for use by the Martins Creek Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Martins Creek Volunteer Fire Department.

Section 15. **Murphy Rural Fire District**- There is hereby levied a fire tax at the rate of \$.07 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Murphy Rural Fire District for the raising of revenue for said Murphy Rural Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$245,879,000 and an estimated collection rate of 94.6%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Murphy Rural Volunteer Fire Department the proceeds of this fire tax for use by the Murphy Rural Volunteer Fire Department in such manner and for such expenditures as is permitted by law for the proceeds of this tax and any other revenues otherwise accruing to said Murphy Rural Volunteer Fire Department.

Section 16. **Peachtree Fire District-** There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Peachtree Fire District for the raising of revenue for said Peachtree Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$224,818,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Peachtree Volunteer Fire Department the proceeds of this fire tax for use by Peachtree Volunteer Fire Department in such manner and for such expenditures as is permitted by law for the proceeds of this tax and any other revenues otherwise accruing to said Peachtree Volunteer Fire Department.

Section 17. **Ranger Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Ranger Fire District for the raising of revenue for said Ranger Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$241,602,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Ranger Volunteer Fire Department the proceeds of this fire tax for use by the Ranger Volunteer Fire Department in such manner for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Ranger Volunteer Fire Department.

Section 18. **Valleytown Rural Fire District-** There is hereby levied a fire tax at the rate of \$.06 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Valleytown Rural Fire District for the raising of revenue for said Valleytown Rural Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$372,130,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Valleytown Volunteer Rural Fire Department the proceeds of this fire tax for use by the Valleytown Volunteer Rural Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Valleytown Volunteer Rural Fire Department.

Section 19. **Wolf Creek Fire District-** There is hereby levied a fire tax at the rate of \$.04 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January

1, 2007, located within the Wolf Creek Fire District for the raising of revenue for said Wolf Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$124,828,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Wolf Creek Volunteer Fire Department the proceeds of this fire tax for use by the Wolf Creek Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Wolf Creek Volunteer Fire Department.

Section 20. **Unaka Fire District-** There is hereby levied a fire tax at the rate of \$.05 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Unaka Fire District for the raising of revenue for said Wolf Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$61,852,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Unaka Volunteer Fire Department the proceeds of this fire tax for use by the Unaka Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Unaka Volunteer Fire Department.

Section 21. **Grape Creek Fire District-** There is hereby levied a fire tax at the rate of \$.05 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Grape Creek Fire District for the raising of revenue for said Grape Creek Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$40,788,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Grape Creek Volunteer Fire Department the proceeds of this fire tax for use by the Grape Creek Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Grape Creek Volunteer Fire Department.

Section 22. **Culberson Fire District-** There is hereby levied a fire tax at the rate of \$.05 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Culberson Fire District for the raising of revenue for said Culberson Fire District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$100,996,000, and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Culberson Volunteer Fire Department the proceeds of this fire tax for use by the Culberson Volunteer Fire Department in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Culberson Volunteer Fire Department.

Section 23. **Bear Paw Service District**- There is hereby levied a special tax at the rate of \$0.39 per One Hundred Dollars (\$100) valuation of property listed for taxes as of January 1, 2007, located within the Bear Paw Service District for the raising of revenue for said Bear Paw Service District. This rate of tax is based on an estimated total valuation of property, for the purpose of taxation, of \$ 65,441,000 and an estimated collection rate of 95%. This estimated collection rate is based on the fiscal year 2006-2007 collection rate.

There is appropriated to the Bear Paw Service District the proceeds of this special tax for use by the Bear Paw Service District in such manner and for such expenditures as is permitted by law from the proceeds of this tax and any other revenues otherwise accruing to said Bear Paw Service District.

Section 24. The Budget Officer and Finance Officer are hereby authorized to transfer appropriations within a fund as contained herein under the following condition:

May transfer amounts between objects of expenditure within a department, without limitation.

Section 25. The Budget Officer is hereby authorized to enter into contracts where the value does not exceed \$5,000.

Section 24. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board, the Budget Officer, Finance Officer, and the Tax Administrator for direction in the carrying out of their duties.

Adopted this the 18th day of June 2007.

Jonathan Dickey, Chairman
Cherokee County Commissioners

Attest:

R. Scott Lindsay, Clerk to the Board

**CHEROKEE COUNTY
BUDGET MESSAGE
2007-2008**

In accordance with North Carolina General Statute G.S. 159-11, the Cherokee County Fiscal Year 2007-2008 proposed budget is respectively submitted for your review and consideration. The proposed budget sets forth a plan of operation for all county departments, programs, and capital projects for the coming year. This proposed budget is balanced in accordance with the Local Government Budget and Fiscal Control Act with revenues and expenditures each totaling \$35,757,623.

Introduction

This Budget Message will introduce you to Cherokee County's Fiscal Year 2007-2008 proposed budget. It will outline where the County plans to utilize its resources and will highlight some of the more significant changes to the County's budget.

The programs that have been started over the past few years by the Board will be continued. Projects such as School Improvements, the Cherokee County Detention Center and Sheriff's Office, and the implementation of a more equitable pay plan, will continue as planned.

A departmental breakdown of the FY 2007-2008 recommended budget is provided as Attachment A.

Total County Funds

The FY 2007-2008 proposed budget for all Cherokee County Funds has an annual budget totaling \$35,757,623. The County has established an annual budget for eight separate funds. Two new funds will be established in Fiscal Year 2007-2008. The wellness center enterprise fund will be used to account for all financial activity of the newly completed Hiawassee Valley Pool and Wellness Center. A capital reserve fund has been established to fund future capital improvements. These funds can be further paired into the following fund groupings:

Cherokee County
Budgeted Revenues and Other Financing Sources
Fiscal year 2007-08

General Fund	32,999,069	92.3%
 Special Revenue Funds:		
Revaluation Reserve Fund	191,500	0.5%
Capital Reserve Fund	100,000	0.3%
Wellness Center Proprietary Fund	461,250	1.3%
911 Fund	373,607	1.0%
Fire Districts	945,741	2.6%
Bear Paw Service District	246,895	0.7%
Debt Service Fund	439,561	1.2%
Total Special Revenue Funds	2,758,554	7.7%
 County Total	 35,757,623	 100%

General Fund- The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are ad valorem taxes, sales taxes, federal and state grants, and various other taxes and fees. The primary expenditures are for general government services, public safety, human services, and education.

Special Revenue Funds- Special Revenue Funds are used to account for specific revenue sources that are legally restricted to expenditures for specific purposes. The County will maintain five Special Revenue Funds: Revaluation Reserve Fund, 911 Fund, Fire Districts Fund, Bear Paw Service District Fund and the Debt Service Fund.

Capital Projects Funds- Capital Projects Funds are used to account for the financial resources to be used for the acquisition and construction of major capital facilities. These funds have a project budget and not an annual budget.

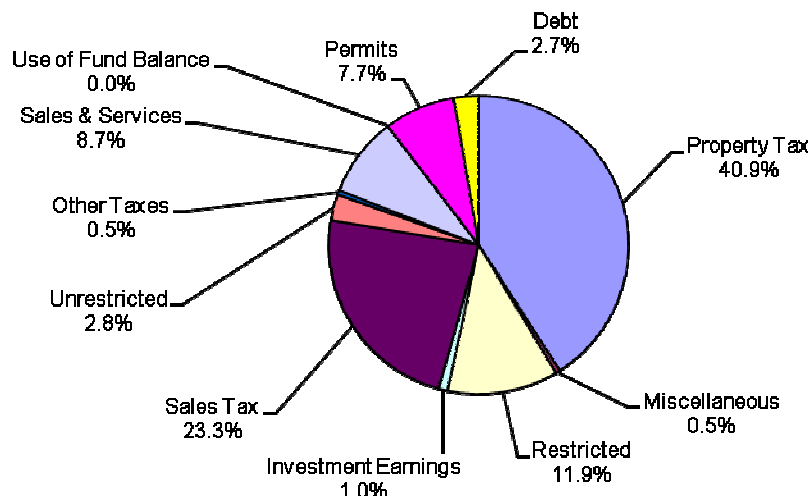
General Fund Revenues by Category

The General Fund derives its revenues from a variety of sources as shown below:

Cherokee County Revenue Budget 2007-08

	6/30/2008	
	<u>Yr. Budget</u>	
Property Tax	13,507,718	40.9%
Miscellaneous	156,731	0.5%
Restricted	3,933,387	11.9%
Investment Earnings	321,327	1.0%
Sales Tax	7,703,043	23.3%
Unrestricted	936,000	2.8%
Other Taxes	159,609	0.5%
Sales & Services	2,862,123	8.7%
Use of Fund Balance	0	0.0%
Permits	2,544,131	7.7%
Debt	875,000	2.7%
	<u>32,999,069</u>	<u>100.0%</u>

Cherokee County General Fund Budgeted Revenues 2007-2008



The county's largest revenue source is derived from ad valorem property taxes. The County's property tax rate will remain the same at \$0.52 per \$100 of valuation providing \$13,507,718 or 40.90% of the total General Fund Budget. The Fiscal Year 2007-2008 budget focuses on limiting the county's burden on property tax dollars. The budgeted revenues reflect increases in user fees, which are set at an appropriate rate to break even in those programs. The three significant fee increases are an increase in the landfill convenience fee from \$45 to \$75 dollars, an increase in the environmental permitting fee from \$300 to \$600 dollars, and an increase in building inspections fees that appropriately cover the costs of inspections.

Cherokee County is continuing to aggressively pursue delinquent property tax collections. The property tax collection rate is 96 percent. Cherokee County's goal is to achieve a property tax collection rate of at least 97 percent which exceeds or peer and statewide averages for collections.

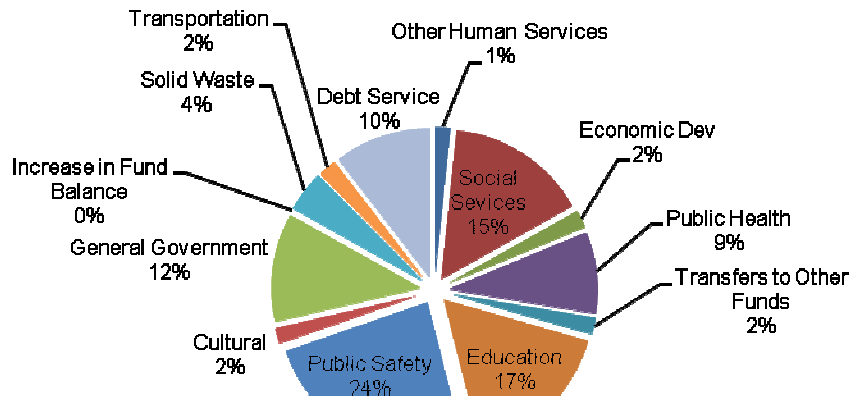
General Fund Expenditures by Category

The \$32,999,069 General Fund budget is comprised of separate expenditure categories as shown below.

**Cherokee County
Expenditure Budget 2007-08**

	2007-08	
	<u>Yr. Budget</u>	
Other Human Services	535,634	1.6%
Social Services	5,028,412	15.2%
Economic Dev	626,864	1.9%
Public Health	2,921,512	8.9%
Transfers to Other Funds	600,227	1.8%
Education	5,489,413	16.6%
Public Safety	7,797,199	23.6%
Cultural	555,377	1.7%
General Government	3,870,024	11.7%
Increase in Fund Balance	15,637	0.0%
Solid Waste	1,464,222	4.4%
Transportation	646,744	2.0%
Debt Service	3,447,804	10.4%
	<u>32,999,069</u>	<u>100.0%</u>

**Cherokee County
GENERAL FUND
Budgeted Expenditures
2007-2008**



The following information details some of the more notable changes/increases presented in the budget for FY 2007-2008:

Personnel –Personnel is the single largest expense category for the county. Fiscal Year 2007-2008 marks the third year of a five year plan to establish a more equitable pay plan which will better enable the County to attract and retain the most qualified employees. The county’s total payroll including salaries and benefits for Fiscal Year 2007-2008 is \$13,741,502 with a total increase of \$1,390,888.

The Cherokee County pay plan closely mirrors the North Carolina State Personnel Pay Plan. This fiscal year we have budgeted for a 100 percent move to market at 93 percent of the state pay plan, with a minimum 3 percent cost of living increase. This move is the county’s largest budget increase for Fiscal Year 2007-2008.

The cost per employee for health insurance has remained virtually the same for the past four years. The County’s self-insured health insurance plan has proven cost effective but a 10 percent increase equal to \$50.67 per employee per month in the employer’s contributions is budgeted for this fiscal year to cover the rising cost. This is the first increase in health insurance costs since the County become self-insured.

The Fiscal Year 2007-2008 budget has created 6 new full-time positions. The positions are a purchasing officer to oversee the procurement and disposition of county property; four new jailers to meet the personnel needs of the detention center currently under construction; an administrative assistant in the Health Department; and an income maintenance case worker in the Department of Social Services.

Capital – Capital expenditures have been significantly limited in the Fiscal Year 2007-2008 budget. The most significant capital expenditures are the purchase of new accounting software for the finance office; three new ambulances to update an aging fleet; and a new garbage truck for the landfill.

Conclusion

In closing, I would like to express my appreciation to the Commissioners and County Staff in preparing the Fiscal Year 2007-2008 budget. This budget reflects a continued focus on providing efficient services to the citizens of Cherokee County by making steps to continually retain and attract a professional workforce, appropriately budgeting for increased operating costs, while funding necessary capital spending.

Respectfully Submitted,

David Badger
Cherokee County Manager

General Fund

The General Fund for Cherokee County is the main operating fund for the general operations of the County government and Public Safety. The major Source of Funds is property taxes, sales taxes, fees and restricted third party reimbursements.

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund # 10	GENERAL FUND						
10-3100-110	PROPERTY TAX PRIOR YEAR	382,510	625,000	601,975	629,578	557,114	557,114
10-3100-111	PROPERTY TAX CURRENT YEAR	10,614,260	11,569,265	11,280,704	12,148,281	11,665,597	11,665,597
10-3100-113	MONTHLY TAX COLLECTIONS	0	0	153,935	294,275		
10-3101-170	INTEREST AND PENALTY	160,246	100,000	200,591	197,822	193,879	193,879
10-3200-099	State Auto Tax Interest	-1,426	0	-256	-280		
10-3200-110	AUTO TAX PRIOR YEAR	184,782	100,000	221,057	234,361	288,977	288,977
10-3200-111	AUTO TAX CURRENT YEAR	616,967	1,110,000	944,330	918,732	802,151	802,151
10-3200-115	OVER(SHORT)COLLEC	4,507	0	134	142		
10-3201-171	TAX COLLECTION FEES	1,070	1,040	1,499	1,461	1,200	1,200
10-3231-355	1% ARTICLE 39 SALES TAX	3,073,107	3,519,058	3,210,309	3,190,074	3,346,734	3,346,734
10-3231-356	1/2% G/F SHARE 40	765,366	755,919	839,446	839,475	884,661	884,661
10-3231-357	1/2% G/F SHARE 42	505,399	504,200	553,929	554,009	584,197	584,197
10-3231-358	1/2 LOCAL OPTION	1,266,241	1,324,916	1,341,304	1,333,632	1,421,383	1,421,383
10-3234-356	SCHOOL SHARE ART 40	510,244	523,517	559,631	559,650	589,773	589,773
10-3234-357	SCHOOL SHARE ART 42	758,098	785,669	830,893	831,014	876,295	876,295
10-3261-530	FRANCHISE FEE	0	3,400	9,436		24,000	24,000
10-3270-123	3% OCCUPANCY TAX	148,000	135,000	123,732	126,173	155,687	155,687
10-3270-125	CAR RENTAL TAX	4,146	6,000	3,280	3,374	3,922	3,922
10-3311-211	USFS IN LIEU	135,155	133,000			136,000	136,000
10-3312-212	TVA IN LIEU	704,659	900,000	827,258	820,438	800,000	800,000
10-3315-213	TOWN ELECTIONS REIM	12,837	0				
10-3320-352	FUEL TAX REFUNDS	186	200	186	203		
10-3323-331	COURT FACILITIES	60,844	55,000	56,474	56,167	75,000	75,000
10-3418-521	REGISTER OF DEEDS	358,015	295,170	307,203	329,970	304,711	304,711
10-3418-522	REG OF DEEDS-TAX STAMPS	845,814	533,056	456,066	459,952	471,792	471,792
10-3430-366	CRIMINAL JUSTICE GRANT	42,804	53,489	27,462	29,959	53,489	53,489
10-3432-417	PRISONER HOUSING FEES	0	0				
10-3433-410	Contractual allowance	0	0	-39,329	-87,625	-226,341	-226,341
10-3433-411	AMBULANCE SERVICE	897,366	760,000	678,088	565,341	879,346	879,346
10-3433-412	Allowance for Bad Debts	-271,692	-200,000	-165,482	-166,939	-87,840	-87,840
10-3434-413	FIRE INSPECTIONS	3,125	3,700	3,270	3,327	3,250	3,250

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
10	GENERAL FUND						
10-3435-412	BUILDING INSPECTIONS	488,159	497,430	429,341	442,607	659,478	659,478
10-3450-896	AIRPORT FUEL REIMB.	0	10,000	5,344	5,208	6,000	6,000
10-3450-897	AIRSHOW	500	28,000	28,051	30,601		
10-3496-701	SOIL & WATER DISTRIBUTION	76,718	78,317	74,415	74,418	85,778	85,778
10-3510-230	CCHD-MEDICAID	161,531	122,263	97,352	98,665	180,447	180,447
10-3510-330	CCHD-STATE	520,220	452,329	429,703	468,767	524,870	524,870
10-3510-360	CCHD-GRANTS	101,408	85,811	79,936	61,926		
10-3510-400	CCHD-FEES	847,708	372,816	382,543	393,989	368,816	368,816
10-3510-401	CONTRACT LAB FEES	1,582	0	12,714	9,523		
10-3510-410	CCHD SCHOOL CLINIC FEES	10,561	0	4,206	3,900		
10-3510-411	SCHOOL BASED CLINIC MEDICAID	4,635	0	2,638	2,878		
10-3510-414	CCHD Envir Health Fees	0	0			1,104,900	1,104,900
10-3530-315	DSS STATE AID	0	0			23,056	23,056
10-3530-316	DSS ADMINISTRATION	1,347,665	1,683,962	1,391,757	1,412,797	1,750,417	1,750,417
10-3530-318	NC H CHOICE	13,905	14,400	9,470	10,058	14,400	14,400
10-3530-320	HCCBG I H HEALTH AIDE	47,270	75,805	80,375	81,220	75,805	75,805
10-3530-334	STATE FC	38,585	62,500	42,581	46,452	57,925	57,925
10-3530-335	TITLE IV-E FOSTER CARE	101,851	108,142	98,603	107,409	100,738	100,738
10-3530-341	W F B G-(TANF)	99	0	498	541		
10-3530-345	SPECIAL ADOPTION	35,958	45,000	119,479	120,523	25,000	25,000
10-3530-362	HOME COMM BLOCK GRANT	0	0				
10-3530-426	INDEPENDENT LIVING	320	14,425	2,041	2,226	13,420	13,420
10-3540-332	SHARE THE WARMTH	23,864	48,336	51,923	56,644	50,000	50,000
10-3540-422	YOUTH DAY CARE REIMB	3,269	0	165	180		
10-3540-423	TANF COLLECTIONS	60	0				
10-3540-424	FOOD STAMP RECOVERY	4,313	0				
10-3540-430	HCCBG ADULT DAY CARE	30	0				
10-3540-435	DHHS TRANSPORT REIMBURS	89,572	0	134,694	146,939	2,569	2,569
10-3586-262	DOT ADMIN	59,196	106,846	84,772	92,478	159,074	159,074
10-3586-265	CTP	28,211	29,894			67,689	67,689
10-3586-267	DIVISION OF AGING	212,531	188,602	195,980	195,241	182,747	182,747

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund # 10	GENERAL FUND						
10-3586-381	HCCBG	0	0				
10-3586-382	OUTREACH	15,000	0			4,528	4,528
10-3586-383	ROAP	82,990	81,684	81,684	89,110	81,684	81,684
10-3586-531	IOI TRANS REIMB	49,156	52,000	47,607	46,378	37,602	37,602
10-3586-532	DSS TRANS REIMB	68,034	140,000	123,281	121,215	95,804	95,804
10-3586-533	SCHOOL TRANS REIMB	0	0				
10-3586-535	MISC. TRANSPORTATION REIMB.	9,872	10,000	5,165	5,343	7,753	7,753
10-3586-536	ADVERTISING INCOME	720	0	1,710	1,865		
10-3586-841	CHURCHES	7,633	8,000	6,087	6,640	6,332	6,332
10-3586-842	DONATIONS	25,706	30,000	30,381	31,329	25,000	25,000
10-3586-843	PRIVATE PAY	2,066	2,000	1,171	1,202	1,200	1,200
10-3586-844	SPECIAL PROGRAM REVENUES	625	0			325	325
10-3586-845	CAPS	11,700	12,000	8,572	9,345	16,868	16,868
10-3592-231	USFS TIMBER SALES	76,460	77,225	77,225	84,245	77,225	77,225
10-3592-346	SCHOOL ADM FUNDS	143,500	380,000	380,000	136,364	125,000	125,000
10-3772-416	LANDFILL FINANCE CHGES	1,022	400	1,111	964	1,327	1,327
10-3772-417	USER FEES	698,062	750,000	735,451	788,428	1,147,012	1,147,012
10-3772-418	TIPPING FEES	305,559	353,257	372,653	362,968	404,903	404,903
10-3772-419	TIRE DISPOSAL	43,123	34,000	35,513	38,741	41,543	41,543
10-3772-420	WHITE GOODS DISTRIBUTION	7,520	13,514	21,170	23,095	5,567	5,567
10-3772-421	RECYCLING REVENUE	16,817	12,000	16,091	15,782	14,518	14,518
10-3831-491	INTEREST EARNED	306,363	420,000	382,798	376,177	320,000	320,000
10-3834-860	RENT INCOME	45,725	44,500	41,460	41,629	27,076	27,076
10-3837-122	ABC DISTRIBUTION	31,915	31,000	29,928	32,649	31,000	31,000
10-3838-121	ABC BOTTLE FEE	12,647	12,000	12,047	11,974	13,091	13,091
10-3850-314	CIV LIC REVENUE	2,734	2,900	2,286	2,494	2,623	2,623
10-3850-800	MISCELLANEOUS	68,999	35,000	33,651	36,010	35,000	35,000
10-3850-801	INSURANCE SETTLEMENTS	60,671	2,889	37,428	40,830		
10-3850-802	Special Events	0	0			10,000	10,000
10-3850-805	RESTITUTION	213	0				
10-3850-820	SALE OF ASSETS	24,265	97,050	175,331	191,270	15,000	15,000

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund #	10	GENERAL FUND					
10-3850-825	GRANTS	473,500	190,562	169,786	165,822	184,000	184,000
10-3850-852	REIMB-CAPITAL PROJECTS	21,500	18,753	28,317	30,891	21,000	21,000
10-3850-891	VENDING MACHINE REVENUE	2,056	1,000	1,219	1,330	2,518	2,518
10-3850-892	OTHER CBA	88,538	90,888	81,230	88,615	90,888	90,888
10-3850-895	GRANT PASS THROUGH	0	0		377		
10-3910-700	LEASE PROCEEDS	622,300	470,000	481,417	525,182	875,000	875,000
10-3981-027	TRansfer from Fund 27	0	0			19,576	19,576
10-3981-052	TRansfer from School renovation fund	16,681	0				
10-3981-055	TRANSFER FROM WELLNESS CENTER	55,933	0				
10-3991-991	USE OF FUND BALANCE	0	205,349				
TOTAL	GENERAL FUND	29,401,956	31,199,448	30,207,476	31,046,020	32,999,069	32,999,069
	GRAND TOTAL	29,401,956	31,199,448	30,207,476	31,046,020	32,999,069	32,999,069

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4110	GOV BOARD						
121	SALARIES	32,782	31,514	96.13 %	31,628	93,410	39,982	39,982
122	SPECIAL MEETINGS/OT	25,000	11,675	46.70 %	10,282		25,000	25,000
123	CLERK TO BOARD	35,000	35,000	100.00 %	35,000	35,000	35,000	35,000
181	FICA	4,879	3,364	68.95 %	3,243		5,614	5,614
182	RETIREMENT	3,157	2,138	67.72 %	2,075		3,647	3,647
183	HEALTH INSURANCE	24,325	20,777	85.41 %	21,008		26,757	26,757
186	WORKERS COMPENSATION	808	808	100.00 %	881		1,200	1,200
190	PROFESSIONAL SERVICES	420	2,800	666.67 %	2,858	1,000	1,000	1,000
312	TRAVEL & TRAINING	8,000	10,471	130.89 %	10,491	10,000	11,400	11,400
370	ADVERTISING	500	3,439	687.80 %	3,700	4,000	4,000	4,000
491	DUES & SUBSCRIPTIONS	7,100	6,969	98.15 %	7,603	7,200	7,200	7,200
499	MISCELLANEOUS	3,500	8,052	230.06 %	8,784	8,000	8,000	8,000
	TOTAL GOV BOARD	145,471	137,007	94.18 %	137,553	158,610	168,800	168,800

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4120	ADMINISTRATION						
121	SALARIES	111,453	106,920	95.93 %	107,535	171,916	131,203	131,203
181	FICA	8,802	7,948	90.30 %	7,951		10,312	10,312
182	RETIREMENT	5,695	5,293	92.94 %	5,323		6,700	6,700
183	HEALTH INSURANCE	18,243	18,243	100.00 %	18,243		20,067	20,067
186	WORKERS COMPENSATION	3,213	3,213	100.00 %	3,505		3,996	3,996
189	TAXABLE LIFE FRINGE	0	5	0.00 %	5			
260	SUPPLIES & MATERIALS	2,320	2,254	97.16 %	2,402	2,500	2,500	2,500
312	TRAVEL & TRAINING	8,700	9,285	106.72 %	9,414	14,242	9,960	9,960
321	TELEPHONE	7,300	7,854	107.59 %	7,693	7,000	7,000	7,000
322	POSTAGE	1,800	1,805	100.28 %	1,931	800	800	800
352	REPAIRS TO EQUIPMENT	0	118	0.00 %	129			
491	DUES & SUBSCRIPTIONS	800	706	88.25 %	748	900	900	900
510	CAPITAL OUTLAY	980	980	100.00 %	1,069			
	TOTAL ADMINISTRATION	169,306	164,624	97.23 %	165,948	197,358	193,438	193,438

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4125	INFORMATION TECHNOLO						
121	SALARIES	86,900	71,353	82.11 %	72,225	125,070	98,767	98,767
181	FICA	6,648	4,643	69.84 %	4,715		7,556	7,556
182	RETIREMENT	4,310	3,472	80.56 %	3,509		4,909	4,909
183	HEALTH INSURANCE	12,162	10,807	88.86 %	10,842		13,379	13,379
186	WORKERS COMPENSATION	413	413	100.00 %	451		779	779
189	TAXABLE LIFE FRINGE	0	7	0.00 %	6			
260	SUPLIES & MATERIALS	2,200	1,960	89.09 %	2,139	2,500	3,500	3,500
312	TRAVEL TRAINING	3,000	3,698	123.27 %	3,780	3,500	1,500	1,500
321	TELEPHONE	3,000	2,200	73.33 %	2,023	2,200	2,200	2,200
373	INTERNET CONNECTIVITY	15,000	11,400	76.00 %	12,436	15,000	15,000	15,000
374	SOFTWARE LICENSE	61,450	59,598	96.99 %	65,015	14,620	14,620	14,620
491	DUES & SUBSCRIPTIONS	200	0	0.00 %		200	200	200
510	CAPITAL OUTLAY	0	0	0.00 %		158,247	78,520	78,520
	TOTAL INFORMATION TECHNOLO	195,283	169,551	86.82 %	177,141	321,337	240,930	240,930

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4130	FINANCE						
121	SALARIES	128,210	123,280	96.15 %	118,348	234,291	183,520	183,520
181	FICA	9,808	8,898	90.72 %	8,937		14,039	14,039
182	RETIREMENT	6,346	6,102	96.16 %	6,124		9,121	9,121
183	HEALTH INSURANCE	18,243	18,243	100.00 %	18,243		26,757	26,757
186	WORKERS COMPENSATION	609	609	100.00 %	664		1,447	1,447
189	TAXABLE LIFE FRINGE	0	47	0.00 %	43			
190	PROFESSIONAL SERVICES	53,178	44,379	83.45 %	44,050	34,600	34,600	34,600
260	SUPPLIES & MATERIALS	2,330	2,360	101.29 %	2,841	3,200	3,200	3,200
312	TRAVEL & TRAINING	6,327	4,368	69.04 %	4,459	6,500	6,500	6,500
321	TELEPHONE	2,000	1,075	53.75 %	1,081	1,500	1,500	1,500
322	POSTAGE	2,950	2,288	77.56 %	2,294	3,000	3,000	3,000
351	EQUIP MAINTENANCE	2,000	0	0.00 %		250	250	250
354	SOFTWARE SUPPORT	9,519	9,541	100.23 %	9,315	10,423	10,423	10,423
456	BANK CHARGES	0	64	0.00 %	53			
491	DUES & SUBSCRIPTIONS	1,005	884	87.96 %	773	1,200	1,200	1,200
510	CAPITAL OUTLAY	820	821	100.12 %	896	250,000	250,000	250,000
	TOTAL FINANCE	243,345	222,959	91.62 %	218,121	544,964	545,557	545,557

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4140 TAX ASSESSOR							
121	SALARIES	215,273	215,640	100.17 %	216,424	373,018	277,013	277,013
140	BOARD OF E & R	2,200	966	43.91 %	1,054			
181	FICA	18,748	16,201	86.41 %	16,263		21,191	21,191
182	RETIREMENT	12,131	10,674	87.99 %	10,713		13,768	13,768
183	HEALTH INSURANCE	43,649	42,568	97.52 %	42,568		53,513	53,513
186	WORKERS COMPENSATION	8,868	8,868	100.00 %	9,674		10,643	10,643
189	TAXABLE LIFE FRINGE	0	39	0.00 %	35			
190	PROFESSIONAL SERVICES	2,500	0	0.00 %				
250	FUEL	2,000	2,995	149.75 %	2,933	3,000	3,000	3,000
260	SUPPLIES & MATERIALS	12,000	14,491	120.76 %	15,487	16,000	16,000	16,000
312	TRAVEL & TRAINING	7,800	3,596	46.10 %	2,749	6,200	6,200	6,200
321	TELEPHONE	3,500	3,411	97.46 %	3,401	3,500	3,500	3,500
322	POSTAGE	2,500	2,056	82.24 %	2,102	3,500	3,500	3,500
351	EQUIP MAINTENANCE	3,150	891	28.29 %	972	3,150	3,150	3,150
353	VEHICLE MAINTENANCE	780	785	100.64 %	857	750	750	750
354	SOFTWARE SUPPORT	53,553	65,252	121.85 %	69,231	139,000	109,000	109,000
370	ADVERTISING	1,100	1,033	93.91 %	1,127	1,500	1,500	1,500
399	CONTRACTED SERVICES	0	0	0.00 %				
510	CAPITAL OUTLAY	13,447	2,426	18.04 %	2,647	4,500		
	TOTAL TAX ASSESSOR	403,199	391,892	97.20 %	398,237	554,118	522,728	522,728

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-4143	LAND RECORDS						
121	SALARIES	97,346	93,603	96.16 %	93,944	148,080	113,200	113,200
181	FICA	7,447	6,893	92.56 %	6,922		8,660	8,660
182	RETIREMENT	4,819	4,634	96.16 %	4,650		5,626	5,626
183	HEALTH INSURANCE	18,243	18,243	100.00 %	18,243		20,067	20,067
186	WORKERS COMPENSATION	463	463	100.00 %	505		892	892
189	TAXABLE LIFE FRINGE	0	2	0.00 %	2			
260	SUPPLIES & MATERIALS	4,000	4,359	108.97 %	4,392	4,000	4,000	4,000
312	TRAVEL & TRAINING	9,020	6,775	75.11 %	7,254	12,270	3,000	3,000
321	TELEPHONE	1,600	1,101	68.81 %	1,177	1,600	1,600	1,600
322	POSTAGE	0	27	0.00 %	27	50	50	50
352	REPAIRS TO EQUIPMENT	1,000	660	66.00 %	720	2,000	1,000	1,000
354	SOFTWARE SUPPORT	18,133	8,405	46.35 %	9,170	14,520	14,520	14,520
491	Dues			0.00 %		400	400	400
510	CAPITAL OUTLAY	0	737	0.00 %	804	17,500		
640	MAPPING PROJECT	0	0	0.00 %		36,000	36,000	36,000
	TOTAL LAND RECORDS	162,071	145,902	90.02 %	147,810	236,420	209,015	209,015

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-4145	TAX COLLECTOR						
121	SALARIES	122,925	117,247	95.38 %	117,045	197,804	148,329	148,329
181	FICA	8,256	8,683	105.17 %	8,679		11,347	11,347
182	RETIREMENT	5,342	5,771	108.03 %	5,758		7,372	7,372
183	HEALTH INSURANCE	24,324	26,352	108.34 %	25,983		33,446	33,446
186	WORKERS COMPENSATION	513	513	100.00 %	560		1,169	1,169
189	TAXABLE LIFE FRINGE	0	25	0.00 %	23			
260	SUPPLIES & MATERIALS	4,000	3,147	78.67 %	3,267	4,500	4,500	4,500
312	TRAVEL & TRAINING	1,000	308	30.80 %	316	3,500	3,500	3,500
321	TELEPHONE	400	290	72.50 %	291	400	400	400
322	POSTAGE	31,000	30,676	98.95 %	31,383	35,000	35,000	35,000
351	EQUIPMENT MAINTENANCE	1,000	203	20.30 %	221	1,000	1,000	1,000
354	SOFTWARE SUPPORT	9,570	8,190	85.58 %	8,121	11,500	11,500	11,500
370	ADVERTISING	4,000	476	11.90 %	519	5,000	5,000	5,000
371	LIENS & FORCLOSURE NOTICES	12,820	10,335	80.62 %	10,650	10,000	10,000	10,000
389	COURT COSTS	500	510	102.00 %	557	500	500	500
491	DUES & SUBSCRIPTIONS	65	0	0.00 %		65	65	65
510	CAPITAL OUTLAY	0	737	0.00 %	804	4,500		
	TOTAL TAX COLLECTOR	225,715	213,463	94.57 %	214,177	273,769	273,128	273,128

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4160	COURT FACILITIES						
123	JURY BOARD	750	0	0.00 %		750	750	750
237	LEGAL BOOKS	2,000	1,368	68.40 %	1,493	2,100	2,100	2,100
260	SUPPLIES & MATERIALS	500	576	115.20 %	452	750	750	750
330	UTILITIES	26,000	26,123	100.47 %	27,263	21,000	26,000	26,000
351	MAINTENANCE	2,000	2,549	127.45 %	2,780	2,000	2,000	2,000
354	SOFTWARE SUPPORT	850	600	70.59 %	655	600	600	600
419	RENTALS	12,000	12,000	100.00 %	12,000	12,000	12,000	12,000
510	CAPITAL OUTLAY	26,089	24,044	92.16 %	23,495	5,000		
	TOTAL COURT FACILITIES	70,189	67,260	95.83 %	68,138	44,200	44,200	44,200

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4170	BOARD OF ELECTIONS						
121	SALARIES	65,014	66,648	102.51 %	67,251	98,499	73,536	73,536
122	SPECIAL MEETINGS/OT	20,600	9,841	47.77 %	10,735	25,000	15,000	15,000
123	BOARD MEETINGS	9,000	9,231	102.57 %	9,804	10,000	10,000	10,000
124	ELECTION WORKERS	28,500	33,169	116.38 %	36,185	65,000	65,000	65,000
181	FICA	6,549	5,584	85.26 %	5,701		6,773	6,773
182	RETIREMENT	4,238	3,567	84.17 %	3,622		4,400	4,400
183	HEALTH INSURANCE	12,162	12,162	100.00 %	12,162		13,378	13,378
186	WORKERS COMPENSATION	407	407	100.00 %	444		698	698
260	SUPPLIES & MATERIALS	10,000	13,382	133.82 %	14,420	12,000	12,000	12,000
312	TRAVEL & TRAINING	5,000	5,745	114.90 %	6,044	6,500	5,000	5,000
321	TELEPHONE	2,000	2,732	136.60 %	2,829	2,000	2,000	2,000
322	POSTAGE	3,000	2,725	90.83 %	2,856	4,000	4,000	4,000
351	MAINTENANCE	9,750	950	9.74 %	1,036	9,000	9,000	9,000
352	REPAIRS TO EQUIPMENT	1,000	0	0.00 %		1,000	1,000	1,000
354	SOFTWARE SUPPORT	9,100	2,245	24.67 %	2,449	10,000	10,000	10,000
370	ADVERTISING	2,500	1,138	45.52 %	1,241	3,000	3,000	3,000
419	RENTALS	1,000	224	22.40 %	244	1,000	1,000	1,000
510	CAPITAL OUTLAY	11,840	0	0.00 %				
	TOTAL BOARD OF ELECTIONS	201,660	169,750	84.18 %	177,023	246,999	235,785	235,785

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4180 REGISTER OF DEEDS							
121	SALARIES	113,812	111,271	97.77 %	111,676	181,184	129,601	129,601
181	FICA	8,707	8,512	97.76 %	8,543		9,914	9,914
182	RETIREMENT	5,634	5,508	97.76 %	5,528		6,441	6,441
183	HEALTH INSURANCE	24,324	24,324	100.00 %	24,324		26,757	26,757
186	WORKERS COMPENSATION	541	541	100.00 %	590		1,022	1,022
188	SUPPLEMENTAL PENSION	16,117	12,162	75.46 %	12,195	14,000	13,488	13,488
189	TAXABLE LIFE FRINGE	0	3	0.00 %	2			
190	Record Preservation	0	0	0.00 %		17,322	17,322	17,322
260	SUPPLIES & MATERIALS	26,551	17,492	65.88 %	17,594	20,469	17,969	17,969
312	TRAVEL & TRAINING	2,500	2,555	102.20 %	2,787	3,893	3,893	3,893
321	TELEPHONE	2,000	1,205	60.25 %	1,223	1,047	1,047	1,047
322	POSTAGE	750	712	94.93 %	699	816	816	816
351	MAINTENANCE	0	0	0.00 %		1,325	1,325	1,325
352	REPAIRS TO EQUIPMENT	1,500	1,565	104.33 %	1,707			
354	SOFTWARE SUPPORT	52,000	47,743	91.81 %	47,356	52,000	52,000	52,000
491	DUES & SUBSCRIPTIONS	325	265	81.54 %	289	435	435	435
495	CONVEYANCE TAX	239,805	223,477	93.19 %	225,381	322,322	231,178	231,178
496	CHILDRENS TRUST	1,296	955	73.69 %	955	1,200	996	996
498	DOMESTIC VIOLENCE	5,834	3,820	65.48 %	3,818	4,800	3,983	3,983
510	CAPITAL OUTLAY	15,000	8,828	58.85 %	10,698	24,522	12,022	12,022
	TOTAL REGISTER OF DEEDS	516,696	470,938	91.14 %	475,365	645,335	530,209	530,209

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4190 PUBLIC BUILDINGS/MAI							
121	SALARIES	109,579	98,376	89.78 %	99,086	164,198	122,433	122,433
122	SPECIAL MEETINGS/OT	1,545	127	8.22 %	138		750	750
181	FICA	8,501	7,286	85.71 %	7,343		9,424	9,424
182	RETIREMENT	5,038	4,837	96.01 %	4,869		5,610	5,610
183	HEALTH INSURANCE	24,324	19,764	81.25 %	19,902		20,067	20,067
186	WORKERS COMPENSATION	5,345	5,345	100.00 %	5,831		11,618	11,618
189	TAXABLE LIFE FRINGE	0	2	0.00 %	1			
190	PROFESSIONAL SERV	0	0	0.00 %				
212	UNIFORMS	1,500	1,440	96.00 %	1,428	1,500	1,500	1,500
250	VEHICLE FUEL	1,500	960	64.00 %	929	1,500	1,500	1,500
260	SUPPLIES & MATERIALS	16,500	13,496	81.79 %	13,386	17,000	17,000	17,000
312	TRAVEL & TRAINING	1,000	183	18.30 %	199	1,000	1,000	1,000
321	TELEPHONE	1,250	2,108	168.64 %	2,228	1,000	1,000	1,000
330	UTILITIES	70,620	64,504	91.34 %	66,111	83,000	83,000	83,000
351	MAINTENANCE	55,000	36,364	66.12 %	39,352	55,000	55,000	55,000
352	REPAIRS TO EQUIPMENT	0	0	0.00 %				
353	VEHICLE MAINTENANCE	1,000	154	15.40 %	108	1,000	1,000	1,000
354	COMMUNITY CENTERS MAINT	11,000	10,566	96.05 %	10,142	15,000	15,000	15,000
419	RENTALS	36,110	36,800	101.91 %	37,150	40,000	40,000	40,000
499	MISCELLANEOUS	500	178	35.60 %	194	500	500	500
500	CAPITAL ASSETS	15,000	14,738	98.25 %	10,623			
510	CAPITAL OUTLAY	0	0	0.00 %		15,000	15,000	15,000
	TOTAL PUBLIC BUILDINGS/MAI	365,312	317,228	86.84 %	319,020	395,698	401,402	401,402

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-4195	CENTRAL SERVICE						
186	WORKERS COMPENSATION	0	0	0.00 %				
190	PROF SERV EMP ASST PLAN	4,000	4,148	103.70 %	4,364	4,000	4,000	4,000
260	SUPPLIES & MATERIALS	4,000	4,671	116.78 %	5,096	9,500	9,500	9,500
321	TELEPHONE	1,000	2,550	255.00 %	1,414	144	144	144
322	POSTAGE	0	1,170	0.00 %	866	500	500	500
351	MAINTENANCE	1,500	980	65.33 %	927	1,700	1,700	1,700
419	RENTAL	1,380	1,728	125.22 %	1,885	1,500	1,500	1,500
450	INSURANCE & BONDING	361,925	361,009	99.75 %	393,828	458,310	458,310	458,310
510	CAPITAL OUTLAY	0	0	0.00 %				
623	UNEMPLOYMENT BENEFITS	11,617	11,616	99.99 %	12,672	29,178	29,178	29,178
624	safety program	5,000	212	4.24 %	232			
	TOTAL CENTRAL SERVICE	390,422	388,084	99.40 %	421,284	504,832	504,832	504,832

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4305	CRIMINAL JUSTICE						
121	SALARIES	18,684	16,750	89.65 %	16,814	20,956	17,897	17,897
181	FICA	1,329	1,281	96.39 %	1,286		1,369	1,369
182	RETIREMENT	860	829	96.40 %	832		890	890
186	WORKERS COMPENSATION	83	83	100.00 %	91		141	141
190	PROFESSIONAL SERVICES	24,127	9,921	41.12 %	10,823	24,127	24,127	24,127
250	VEHICLE FUEL	1,500	759	50.60 %	760	1,800	1,800	1,800
260	SUPPLIES & MATERIALS	1,440	834	57.92 %	910	1,440	1,440	1,440
312	TRAVEL & TRAINING	666	619	92.94 %	675	366	366	366
321	TELEPHONE & POSTAGE	2,200	1,739	79.05 %	1,752	2,200	2,200	2,200
322	POSTAGE	20	0	0.00 %		20	737	737
330	UTILITIES	1,980	0	0.00 %		1,980	1,980	1,980
351	MAINTENANCE	600	999	166.50 %	1,090	600	600	600
510	CAPITAL OUTLAY	0	940	0.00 %	1,087			
	TOTAL CRIMINAL JUSTICE	53,489	34,754	64.97 %	36,120	53,489	53,547	53,547

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4310 SHERIFF							
121	SALARIES	803,634	760,928	94.69 %	762,932	1,737,342	1,037,799	1,036,806
122	SPECIAL MEETINGS/OT	67,931	67,931	100.00 %	67,434		20,000	20,000
123	PART TIME	151,137	141,137	93.38 %	141,392		63,795	63,795
126	CONTRACT SECURITY	0	264	0.00 %	223			
127	HOLIDAY PAY	0	0	0.00 %				
181	FICA	70,080	72,523	103.49 %	72,735		85,802	85,726
182	RETIREMENT	44,120	40,731	92.32 %	40,795		50,092	50,096
183	HEALTH INSURANCE	145,947	144,038	98.69 %	143,497		167,229	167,229
186	WORKERS COMPENSATION	36,548	36,548	100.00 %	39,871		86,487	86,479
188	401-K SUPPLEMENT	38,996	38,719	99.29 %	38,847		45,569	45,569
189	TAXABLE LIFE FRINGE	0	81	0.00 %	74			
190	PROFESSIONAL SERVICES	7,368	4,094	55.56 %	4,253	5,000	5,000	5,000
212	UNIFORMS	18,377	17,126	93.19 %	18,656	31,886	31,886	31,886
250	VEHICLE FUEL	107,972	102,702	95.12 %	111,858	109,000	95,000	105,138
260	SUPPLIES & MATERIALS	27,835	27,835	100.00 %	29,669	30,000	30,000	30,000
261	INVESTIGATOR SUPPLIES	7,008	5,959	85.03 %	6,468	7,000	7,000	7,000
262	AMMUNITION	11,764	9,914	84.27 %	10,662	15,070	10,000	10,000
263	OFFICER EQUIPMENT			0.00 %		10,000	10,000	10,000
312	TRAVEL & TRAINING	23,318	23,318	100.00 %	22,760	30,466	18,000	18,000
321	TELEPHONE	30,213	32,509	107.60 %	32,628	34,160	31,000	31,000
322	POSTAGE	2,193	2,193	100.00 %	2,353	2,000	2,000	2,000
324	DCI ACCESS	10,000	4,274	42.74 %	4,662	13,000	13,000	13,000
351	MAINTENANCE	9,902	9,902	100.00 %	9,047	10,000	10,000	10,000
352	RADIO MAINTENANCE	13,975	13,975	100.00 %	13,642	13,798	13,798	13,798
353	VEHICLE MAINTENANCE	87,275	90,694	103.92 %	91,188	59,784	59,784	59,784
354	SOFTWARE SUPPORT	37,835	37,835	100.00 %	41,275	35,000	20,000	20,000
360	SHERIFF DISCRETIONARY FUND	3,570	3,570	100.00 %	4,012	5,000		
370	ADVERTISING	500	-44	-8.80 %	-48	500	500	500
399	CONTRACTED SERVICES	0	0	0.00 %				
419	RENT,UTILITES,STORAGE	10,200	8,845	86.72 %	9,629	10,200	8,000	8,000

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4310	SHERIFF						
420	CANINE EXPENSES	5,000	2,492	49.84 %	2,637	12,199	5,000	5,000
479	INVESTIGATOR SOFTWARE	991	991	100.00 %	1,081	7,000		
491	DUES & SUBSCRIPTIONS	1,355	1,355	100.00 %	1,479	1,250	1,250	1,250
510	CAPITAL OUTLAY	28,527	28,527	100.00 %	31,120	159,000		
700	Loan Proceeds	0	0	0.00 %				
750	LEASE PAYMENTS	0	0	0.00 %			22,816	22,816
902	GRANTS	0	0	0.00 %				
905	JUDGEMENTS	0	-1,195	0.00 %	-1,303			
908	SERVICE FEES & COMMISSIONS	-63,850	-60,431	94.65 %	-60,248			
910	MISCELLANEOUS SHERIFF REV.	0	-6	0.00 %	-7			
911	USFS COOP	0	0	0.00 %				
912	TOWN OF MURPHY DCI	0	0	0.00 %				
916	CONTRIBUTIONS	-1,000	-1,710	171.00 %	-1,865			
917	Community Grants	-1,250	-500	40.00 %	-545			
	TOTAL SHERIFF	1,737,471	1,667,124	95.95 %	1,692,863	2,338,655	1,950,807	1,959,872

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4312 DRUG TASK FORCE GRAN							
121	SALARIES	93,164	86,578	92.93 %	86,826	190,644	103,756	103,756
122	OVERTIME	37,726	30,564	81.02 %	31,294		37,726	37,726
127	HOLIDAY PAY	0	0	0.00 %				
181	FICA	9,795	8,536	87.15 %	8,601		10,823	10,823
182	RETIREMENT	6,338	5,541	87.43 %	5,580		7,032	7,032
183	INSURANCE	18,243	19,776	108.40 %	19,729		20,067	20,067
186	WORKMENS COMP	4,710	4,710	100.00 %	5,138		10,211	10,211
188	401 K SUPPLEMENT	5,395	4,794	88.86 %	4,831		6,012	6,012
189	Other Personnel costs	6,597	10	0.15 %	9			
212	UNIFORMS	800	995	124.38 %	892			
250	Fuel Eradication	6,500	0	0.00 %				
260	SUPPLIES	3,500	1,972	56.34 %	2,086			
312	TRAVEL & TRAINING	5,000	1,788	35.76 %	1,951			
321	TELEPHONE	7,500	5,927	79.03 %	6,065			
330	UTILITIES	1,765	3,183	180.34 %	3,171			
419	OFFICE RENT	0	0	0.00 %				
478	DRUG & INFORMANT MONEY	5,000	5,000	100.00 %	2,727			
510	CAPITAL OUTLAY	1,300	1,203	92.54 %	1,312			
604	ST drug tax expenditures	53,682	3,890	7.25 %	4,244			
605	Judgment Expenditures	0	0	0.00 %				
902	DRUG TASK FORCE GRANT	-206,666	-101,490	49.11 %	-120,642	-163,987	-168,955	-168,955
904	ST DRUG TAX	-31,193	-59,282	190.05 %	-38,942			
905	JUDGMENTS	-1,281	-1,352	105.54 %	-1,475			
	TOTAL DRUG TASK FORCE GRAN	27,875	22,343	80.15 %	23,397	26,657	26,672	26,672

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4320 JAIL							
121	SALARIES	406,587	384,994	94.69 %	382,900	1,059,537	548,024	544,581
122	SPECIAL MEETINGS/OT	46,350	46,123	99.51 %	46,023		47,000	47,000
123	PARTTIME	111,309	111,309	100.00 %	107,573		110,966	110,796
127	HOLIDAY PAY	0	0	0.00 %				
181	FICA	44,345	40,963	92.37 %	40,512		54,008	53,935
182	RETIREMENT	38,694	20,791	53.73 %	20,828		35,088	34,908
183	HEALTH INSURANCE	97,298	77,911	80.07 %	77,254		118,175	118,175
186	WORKERS COMPENSATION	23,873	23,873	100.00 %	26,043		57,299	56,988
189	TAXABLE LIFE FRINGE	0	12	0.00 %	11			
190	PROFESSIONAL SERVICES	1,000	981	98.10 %	1,016	1,750	1,750	1,750
212	UNIFORMS	8,000	5,364	67.05 %	5,433	15,516	8,000	8,000
220	FOOD	158,207	158,207	100.00 %	161,454	150,000	150,000	150,000
250	VEHICLE FUEL	29,917	29,917	100.00 %	32,583	30,825	24,000	24,000
260	OFFICE SUPPLIES	10,000	7,422	74.22 %	8,038	14,500	8,000	8,000
261	KITCHEN SUPPLIES	24,629	24,629	100.00 %	25,421	22,000	17,000	17,000
262	JAIL SUPPLIES	30,821	30,821	100.00 %	33,559	28,000	28,000	28,000
263	ARMED TRANSPORT EQUIP	0	0	0.00 %				
312	TRAVEL & TRAINING	7,380	4,601	62.34 %	4,648	10,445	7,000	7,000
313	INMATE TRANSPORTATION	5,000	5,000	100.00 %	5,455	8,400	5,000	5,000
321	TELEPHONE	7,800	5,793	74.27 %	6,164	6,480	6,480	6,480
322	POSTAGE	614	614	100.00 %	545	968	500	500
324	DCI-AFIS MACHINE	6,241	0	0.00 %		6,750	6,750	6,750
330	UTILITIES	34,719	34,719	100.00 %	35,188	37,500	37,500	37,500
351	MAINTENANCE	15,000	6,988	46.59 %	7,624	17,000	10,000	10,000
352	REPAIRS TO EQUIPMENT	5,000	4,179	83.58 %	3,999	7,500	5,000	5,000
353	VEHICLE MAINT	11,613	11,638	100.22 %	11,155	11,480	8,500	8,500
354	SOFTWARE SUPPORT	4,551	4,551	100.00 %	4,965	25,000		
395	INMATE WELFARE	1,560	1,560	100.00 %				
396	PRISONER DETENTION	204,000	183,346	89.88 %	200,014	197,100	145,000	149,177
397	JUVENILE DETENTION	11,500	10,314	89.69 %	11,252	16,100	12,000	12,000

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4320	JAIL						
398	JAIL MINISTRY	125	125	100.00 %	136	1,600		
399	INMATE FARM PROJECT	5,681	5,681	100.00 %	4,858	1,775		
491	DUES & SUBSCRIPTIONS	125	125	100.00 %	136	2,200	500	500
510	CAPITAL OUTLAY	1,115	6,778	607.89 %	7,394	13,650		
599	CAPITAL IMPROVEMENTS	0	0	0.00 %				
750	LEASE PAYMENTS	0	0	0.00 %				
900	DETENTION REIMBURSEMENTS	-72,284	-72,284	100.00 %	-73,963			
901	INMATE WELFARE RECEIPTS	0	-5,364	0.00 %	-5,384			
903	JAIL VENDING REVENUE	0	-3,500	0.00 %	-3,818			
	TOTAL JAIL	1,280,770	1,168,181	91.21 %	1,189,016	1,686,076	1,451,540	1,451,540

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4321	JAIL MEDICAL						
121	MEDICAL STAFF	74,263	72,036	97.00 %	72,353	114,711	76,491	76,491
123	PART TIME	13,715	20,358	148.44 %	20,527	10,000	15,925	15,925
181	FICA	6,730	7,088	105.32 %	7,126		7,070	7,070
182	RETIREMENT	4,355	4,064	93.32 %	4,069		4,593	4,593
183	HEALTH INSURANCE	6,081	6,081	100.00 %	6,081		6,689	6,689
186	WORKMENS COMP INSUR	3,763	3,763	100.00 %	4,105		7,719	7,719
189	TAXABLE LIFE FRINGE	0	59	0.00 %	54			
190	PROFESSIONAL SERVICES	7,500	3,650	48.67 %	3,982	7,500	7,500	7,500
192	MEDICATIONS	35,000	28,970	82.77 %	29,630	35,000	35,000	35,000
193	OUTSIDE MEDICAL	193,000	189,095	97.98 %	205,873	180,000	125,000	125,000
260	SUPPLIES	2,000	837	41.85 %	605	2,000	2,000	2,000
261	MEDICAL SUPPLIES	4,000	3,801	95.03 %	4,146	4,000	4,000	4,000
312	TRAVEL & TRAINING	3,000	634	21.13 %	692	3,000	3,000	3,000
354	SOFTWARE SUPPORT	0	0	0.00 %				
399	CONTRACTED SERVICES	2,000	160	8.00 %	175	2,000	1,000	1,000
450	PROF LIABILITY INS	4,500	4,142	92.04 %	4,519	4,950	4,950	4,950
491	DUES & SUBSCRIPTIONS	615	615	100.00 %	671	700	700	700
492	Catastrophic Imate Insurance			0.00 %		17,246	17,246	17,246
510	CAPITAL OUTLAY	0	0	0.00 %				
900	MED REIMBURSEMENTS	-115	-3,510	3052.17 %	-3,829			
	TOTAL JAIL MEDICAL	360,407	341,843	94.85 %	360,779	381,107	318,883	318,883

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
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Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4325 CENTRAL COMMUNICATIO							
121	SALARIES	269,276	240,927	89.47 %	241,131	466,510	300,635	300,635
122	SPECIAL MEETINGS/OT	30,679	37,709	122.91 %	38,227		35,245	35,245
123	Part Time			0.00 %			24,488	24,488
181	FICA	22,947	21,208	92.42 %	21,263		27,568	26,708
182	RETIREMENT	14,848	13,498	90.91 %	13,563		16,693	16,134
183	HEALTH INSURANCE	54,730	54,730	100.00 %	54,730		60,202	60,202
186	WORKERS COMPENSATION	1,425	1,425	100.00 %	1,555		2,841	2,752
190	PROFESIONAL SERVICES	1,500	389	25.93 %	370	1,000		
212	UNIFORMS	0	0	0.00 %		1,000		
260	SUPPLIES	5,000	4,197	83.94 %	4,460	5,000	5,000	5,000
312	TRAVEL & TRAINING	6,000	5,731	95.52 %	6,180	13,500	6,000	7,508
321	TELEPHONE	2,000	1,981	99.05 %	2,022	2,000	2,000	2,000
322	POSTAGE	100	5	5.00 %	5	100	100	100
351	MAINTENANCE	1,000	642	64.20 %	778	3,000	2,100	2,100
491	DUES	200	198	99.00 %	216	300	300	300
500	CAPITAL ASSETS	0	0	0.00 %				
510	CAPITAL OUTLAY	0	0	0.00 %		14,400	7,000	7,000
	TOTAL CENTRAL COMMUNICATIO	409,705	382,640	93.39 %	384,500	506,810	490,172	490,172

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4330	EMERGENCY MANAGEMENT						
121	SALARIES	61,316	61,471	100.25 %	61,708	95,672	70,852	70,852
181	FICA	4,691	4,223	90.02 %	4,246		5,420	5,420
182	RETIREMENT	3,035	3,043	100.26 %	3,055		3,521	3,521
183	HEALTH INSURANCE	12,162	12,162	100.00 %	12,162		13,378	13,378
186	WORKERS COMPENSATION	2,172	2,172	100.00 %	2,369		2,853	2,853
189	TAXABLE LIFE FRINGE	0	1	0.00 %	1			
190	PROFESSIONAL SERVICES	0	0	0.00 %				
212	UNIFORMS	250	144	57.60 %		250	250	250
250	VEHICLE FUEL	2,000	1,754	87.70 %	1,783	3,000	1,400	1,400
260	SUPPLIES & MATERIALS	2,000	2,249	112.45 %	2,431	7,000	3,000	3,000
312	TRAVEL & TRAINING	3,000	3,514	117.13 %	4,724	3,000	3,000	3,000
321	TELEPHONE	1,000	765	76.50 %	772	1,000	1,000	1,000
322	POSTAGE	100	74	74.00 %	72	100	100	100
352	REPAIRS TO EQUIPMENT	250	0	0.00 %		250	250	250
353	VEHICLE MAINTENANCE	500	76	15.20 %	83	500	500	500
355	HOMELAND SECURITY	0	0	0.00 %				
491	DUES & SUBSCRIPTIONS	300	0	0.00 %		300	300	300
500	CAPITAL ASSETS	0	0	0.00 %		80,000		
510	CAPITAL OUTLAY	0	0	0.00 %				
610	CITIZEN CORP GRT	5,208	4,176	80.18 %	4,555			
611	Haz. Materials training	2,075	0	0.00 %				
612	Radio Grant	6,185	2,625	42.44 %	2,864			
613	Homeland Sec-32360	2,882	0	0.00 %				
614	Homeland Sec -74018	15,716	9,102	57.92 %	9,929			
	TOTAL EMERGENCY MANAGEMENT	124,842	107,551	86.15 %	110,754	191,072	105,824	105,824

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4335 EMERGENCY MEDICAL SE							
121	SALARIES	810,973	742,302	91.53 %	745,068	1,803,903	946,876	943,464
122	SPECIAL MEETINGS/OT	176,553	225,608	127.78 %	224,749		206,237	205,503
181	FICA	75,546	72,362	95.79 %	72,536		88,213	81,759
182	RETIREMENT	48,883	43,797	89.60 %	43,809		57,310	53,117
183	HEALTH INSURANCE	151,618	142,906	94.25 %	143,183		167,229	167,229
186	WORKERS COMPENSATION	76,221	76,221	100.00 %	83,150		141,608	131,247
189	TAXABLE LIFE FRINGE	0	62	0.00 %	57			
190	PROFESSIONAL SERVICES	55,000	47,133	85.70 %	49,815	70,000	70,000	70,000
212	UNIFORMS	16,000	13,681	85.51 %	14,910	20,000	16,000	16,000
238	MEDICAL SUPPLIES	95,000	90,413	95.17 %	97,542	120,000	100,000	100,000
250	VEHICLE FUEL	35,000	38,925	111.21 %	38,558	60,000	40,000	40,000
260	SUPPLIES & MATERIALS	13,814	14,302	103.53 %	15,005	16,000	16,000	16,000
312	TRAVEL & TRAINING	10,000	3,555	35.55 %	4,361	20,000	5,000	5,000
321	TELEPHONE	12,000	11,806	98.38 %	12,167	12,000	12,000	12,000
322	POSTAGE	500	405	81.00 %	441	1,000	1,000	1,000
330	UTILITIES	19,000	19,263	101.38 %	20,338	20,000	11,000	11,000
351	Facility Maintenance	1,000	0	0.00 %		15,000		
352	REPAIRS TO EQUIPMENT	20,000	19,156	95.78 %	20,897	10,000	10,000	10,000
353	VEHICLE MAINTENANCE	39,317	44,690	113.67 %	45,069	50,000	25,000	25,000
354	SOFTWARE SUPPORT	3,000	1,750	58.33 %	1,909	2,000	2,000	2,000
380	HRSA GRANT EXPENDITURES	0	3,084	0.00 %	3,355			
381	FEMA GRANT	17,718	17,746	100.16 %	19,359	50,000	50,000	50,000
382	HRSA 05-06	16,925	17,497	103.38 %	19,088			
419	RENT	0	0	0.00 %				
500	CAPITAL ASSETS	0	0	0.00 %		882,900	525,000	525,000
510	CAPITAL OUTLAY	93,612	102,038	109.00 %	111,314			25,154
	TOTAL EMERGENCY MEDICAL SE	1,787,680	1,748,702	97.82 %	1,786,680	3,152,803	2,490,473	2,490,473

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4345 FIRE PROTECTION							
121	SALARIES	58,342	54,372	93.20 %	54,124	93,687	69,221	69,221
181	FICA	4,463	4,158	93.17 %	4,141		5,295	5,295
182	RETIREMENT	2,888	2,691	93.18 %	2,679		3,440	3,440
183	HEALTH INSURANCE	12,162	10,642	87.50 %	10,504		13,378	13,378
186	WORKERS COMPENSATION	2,025	2,025	100.00 %	2,209		2,526	2,526
187	WORKMENS COMP VFD	17,600	0	0.00 %		17,600	17,600	17,600
189	TAXABLE LIFE FRINGE	0	6	0.00 %	6			
250	VEHICLE FUEL	2,000	2,196	109.80 %	2,263	2,000	2,000	2,000
260	SUPPLIES & MATERIALS	1,800	1,812	100.67 %	1,977	2,500	2,500	2,500
312	TRAVEL & TRAINING	1,600	1,458	91.13 %	1,591	2,250	2,250	2,250
321	TELEPHONE	1,500	1,759	117.27 %	1,772	2,175	2,175	2,175
322	POSTAGE	50	29	58.00 %	31	50	50	50
352	REPAIRS TO EQUIPMENT	1,700	4,371	257.12 %	4,768	5,500	5,500	5,500
353	VEHICLE MAINTENANCE	1,500	1,539	102.60 %	1,679	2,500	2,500	2,500
491	DUES & SUBSCRIPTIONS	800	965	120.63 %	1,053	1,500	1,500	1,500
510	CAPITAL OUTLAY	0	0	0.00 %				
610	COUNTY WIDE FIRE PROTECT	8,000	11,220	140.25 %	12,240	10,000	10,000	10,000
611	UNAKA VFD	2,000	2,381	119.05 %	2,597	4,000		
612	CULBERSON VFD	2,000	2,000	100.00 %	2,182	4,000		
613	GRAPE CREEK VFD	2,000	2,000	100.00 %	2,182	4,000		
	TOTAL FIRE PROTECTION	122,430	105,624	86.27 %	107,998	151,762	139,935	139,935

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4350	BUILDING INSPECTION						
121	SALARIES	245,968	210,794	85.70 %	207,920	407,554	299,146	298,515
122	SPECIAL MEETINGS/OT	26,000	6,980	26.85 %	5,302		8,500	8,500
181	FICA	20,806	15,335	73.70 %	15,053		23,535	23,486
182	RETIREMENT	13,462	10,769	80.00 %	10,542		15,290	15,259
183	HEALTH INSURANCE	54,730	40,128	73.32 %	39,319		60,202	60,202
186	WORKERS COMPENSATION	12,073	12,073	100.00 %	13,171		14,320	14,286
189	TAXABLE LIFE FRINGE	0	38	0.00 %	35			
190	PROFESSIONAL SERVICES	2,400	2,429	101.21 %	2,596	12,398	12,398	12,398
250	VEHICLE FUEL	16,534	11,460	69.31 %	11,025	22,964	20,000	20,000
260	SUPPLIES & MATERIALS	5,056	4,400	87.03 %	4,361	5,546	5,546	5,546
312	TRAVEL & TRAINING	15,715	8,844	56.28 %	9,024	16,742	16,742	16,742
321	TELEPHONE	3,900	4,728	121.23 %	4,759	4,100	4,100	4,100
322	POSTAGE	200	30	15.00 %	30	230	230	230
353	VEHICLE MAINTANENCE	5,659	2,600	45.94 %	2,612	1,000	1,000	1,000
491	DUES & SUBSCRIPTIONS	1,340	1,219	90.97 %	1,210	1,490	1,490	1,490
500	CAPITAL ASSETS > \$5000	8,160	21,843	267.68 %	23,829	88,000	44,000	44,745
510	CAPITAL OUTLAY	21,000	40,931	194.91 %	3,184	2,300	2,300	2,300
	TOTAL BUILDING INSPECTION	453,003	394,601	87.11 %	353,972	562,324	528,799	528,799

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

			Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND							
	10-4355	ANIMAL CONTROL							
260	SUPPLIES		0	8	0.00 %	9			
400	ANIMAL CONTRO SHELTER		59,600	59,600	100.00 %	59,600	100,000	59,600	59,600
	TOTAL	ANIMAL CONTROL	59,600	59,608	100.01 %	59,609	100,000	59,600	59,600

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
	10-4360							
	190							
	PROFESSIONAL SERVICES	24,000	7,300	30.42 %	7,855	24,000	20,000	20,000
	TOTAL MEDICAL EXAMINER	24,000	7,300	30.42 %	7,855	24,000	20,000	20,000

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4500	AIRPORT						
190	PROFESSIONAL SERVICES	5,000	512	10.24 %	558	2,500	2,500	2,500
312	TRAVEL & TRAINING	3,000	2,162	72.07 %	2,358	3,000	3,000	3,000
321	TELEPHONE	700	719	102.71 %	784	700	700	700
322	POSTAGE	150	0	0.00 %				
330	UTILITIES	10,000	11,708	117.08 %	11,786	10,000	10,000	10,000
351	MAINTENANCE	7,500	16,007	213.43 %	16,565	7,500	7,500	7,500
419	RENT	700	600	85.71 %	655			
450	INSURANCE & BONDING	4,200	3,945	93.93 %	4,304	4,500	4,500	4,500
491	DUES & SUBSCRIPTIONS	100	80	80.00 %	87	100	100	100
495	AIR SHOW PROMOTION	35,000	27,279	77.94 %	29,759			
496	FBO Support	12,000	12,000	100.00 %	13,091			
510	CAPITAL OUTLAY	27,900	26,838	96.19 %	29,278	25,000		
	TOTAL AIRPORT	106,250	101,850	95.86 %	109,225	53,300	28,300	28,300

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-4510 Transportation							
121	SALARIES	269,912	240,192	88.99 %	243,444	407,492	235,163	235,163
122	OVERTIME	7,000	5,792	82.74 %	5,566		7,000	7,000
123	Admin Salaries			0.00 %			52,702	52,702
181	FICA	20,885	18,673	89.41 %	18,928		22,557	22,557
182	RETIREMENT	13,514	11,436	84.62 %	11,567		14,655	14,655
183	HEALTH INSURANCE	54,730	49,694	90.80 %	50,307		53,513	53,513
186	WORKERS COMPENSATION	20,343	20,343	100.00 %	22,192		44,683	44,683
190	PROFESSIONAL SERVICES	1,200	1,210	100.83 %	1,145	1,500	1,500	1,500
196	EDTAP	0	0	0.00 %				
211	HOUSEKEEPING SUPPLIES	250	0	0.00 %				
250	VEHICLE FUEL	50,000	51,959	103.92 %	51,359	53,000	53,000	53,000
260	SUPPLIES & MATERIALS	3,950	2,251	56.99 %	2,202	3,000	3,000	3,000
261	OFFICE SUPPLIES	250	191	76.40 %	208	250	250	250
291	COMPUTER SUPPLIES	550	421	76.55 %	459	500	500	500
311	TRAVEL	800	1,180	147.50 %	1,047	800	800	800
312	TRAVEL & TRAINING	753	1,775	235.72 %	1,876	4,000	4,000	4,000
313	Travel Subsistance	1,250	1,481	118.48 %	1,616	1,250	1,250	1,250
314	Vehicle rental	300	0	0.00 %				
321	TELEPHONE	3,000	1,049	34.97 %	1,137	2,500	2,500	2,500
322	POSTAGE	100	90	90.00 %	99	100	100	100
330	UTILITIES	0	0	0.00 %				
331	ELECTRICITY	2,000	0	0.00 %		2,622	2,622	2,622
334	WATER	200	0	0.00 %		400	400	400
335	SEWER	200	0	0.00 %				
341	PRINTING & REPRODUCTION	250	246	98.40 %	269	250	250	250
353	VEHICLE MAINTENANCE	20,000	19,600	98.00 %	20,552	20,000	20,000	20,000
355	R& M OFFICE /COMPUTER EQUIP	450	384	85.33 %	419	300	300	300
357	R& M COMMUNICATION EQUIP	297	35	11.78 %	38	447	447	447
370	ADVERTISING & OUTREACH	1,862	1,683	90.39 %	159	3,127	3,127	3,127
372	PROMOTIONAL ITEMS	265	83	31.32 %	90	265	265	265

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4510	Transportation						
382	Computer Supp & Tech Asistance	250	155	62.00 %	169	250	250	250
391	LEGAL ADVERTISING	250	239	95.60 %	261	250	250	250
394	CLEANING SERVICES	500	500	100.00 %	545	500	500	500
395	EMPLOYEE TRAINING	3,100	894	28.84 %	483	3,100	3,100	3,100
443	MAINT CONT REPRO EQUIP	250	157	62.80 %	171	250	250	250
452	INSURANCE	12,391	0	0.00 %		14,000	14,000	14,000
491	DUES & SUBSCRIPTIONS	0	0	0.00 %		300	300	300
500	CAPITAL ASSETS	33,216	32,446	97.68 %	35,395	66,082	66,082	66,082
510	CAPITAL OUTLAY	0	0	0.00 %		9,128	9,128	9,128
600	Consultants	0	4,018	0.00 %	4,383			
	TOTAL Transportation	524,268	468,177	89.30 %	476,086	595,663	618,444	618,444

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4920	ECONOMIC DEVELOPMENT						
121	SALARIES	45,437	25,929	57.07 %	28,287	59,610	20,000	20,000
181	FICA	3,476	1,984	57.08 %	2,164		1,530	1,530
182	RETIREMENT	2,249	1,284	57.09 %	1,400		994	994
183	HEALTH INSURANCE	6,081	3,041	50.01 %	3,317			
186	WORKERS COMPENSATION	2,342	2,342	100.00 %	2,555		158	158
260	SUPPLIES & MATERIALS	500	325	65.00 %	355	500	500	500
312	TRAVEL & TRAINING	500	591	118.20 %	644	5,000	2,500	2,500
321	TELEPHONE	2,000	1,034	51.70 %	1,153	500		
322	POSTAGE	100	81	81.00 %	89	200	100	100
370	ADVERTISING	500	0	0.00 %		2,000	500	500
491	DUES & SUBSCRIPTIONS	300	125	41.67 %	136	500	200	200
510	CAPITAL OUTLAY	1,638	0	0.00 %				
	TOTAL ECONOMIC DEVELOPMENT	65,123	36,736	56.41 %	40,100	68,310	26,482	26,482

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4950	COOPERATIVE EXTENSIO						
121	SALARIES	97,285	87,212	89.65 %	86,000	116,135	116,135	116,135
189	FRINGE BENEFITS	24,583	20,850	84.81 %	20,617	29,741	29,741	29,741
250	VEHICLE SUPPLIES	0	97	0.00 %	106			
260	SUPPLIES & MATERIALS	4,000	3,600	90.00 %	3,533	3,500	3,500	3,500
261	AGENT PROGRAM SUPPORT	2,500	1,775	71.00 %	1,248	2,500	2,500	2,500
262	EFNEP	400	293	73.25 %		500	500	500
312	TRAVEL & TRAINING	5,000	4,140	82.80 %	4,218	5,500	4,500	4,500
321	TELEPHONE	4,000	4,108	102.70 %	4,138	4,000	4,000	4,000
322	POSTAGE	1,000	406	40.60 %	443	1,000	1,000	1,000
352	REPAIRS TO EQUIPMENT	1,500	959	63.93 %	927	1,500	1,500	1,500
353	VEHICLE MAINTENANCE	1,500	468	31.20 %	511	1,500	1,500	1,500
510	CAPITAL OUTLAY	3,236	1,795	55.47 %	1,958	13,177	13,177	13,177
634	NUTRITION GRANT	0	0	0.00 %				
642	FARM EDUCATION GRANT	7,149	5,809	81.26 %	5,955			
643	SPECIALTY CROP GRANT	0	0	0.00 %				
646	SO RURAL DEV EXPENDITURES	0	0	0.00 %				
648	MARKETING (PIO)	2,500	2,041	81.64 %	1,774	2,500	1,000	1,000
803	Computer Lease			0.00 %		507	507	507
	TOTAL COOPERATIVE EXTENSIO	154,653	133,553	86.36 %	131,428	182,060	179,560	179,560

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-4960	SOIL & WATER						
121	SALARIES	65,747	59,730	90.85 %	59,895	85,614	62,747	62,747
181	FICA	4,800	4,569	95.19 %	4,582		4,800	4,800
182	RETIREMENT	3,112	2,957	95.02 %	2,965		3,119	3,119
183	HEALTH INSURANCE	6,081	12,162	200.00 %	12,162		13,378	13,378
186	WORKERS COMPENSATION	1,577	1,577	100.00 %	1,720		1,741	1,741
	TOTAL SOIL & WATER	81,317	80,995	99.60 %	81,324	85,614	85,785	85,785

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-5100 PUBLIC HEALTH							
121	SALARIES	792,961	748,788	94.43 %	753,367	1,435,887	963,135	959,702
122	SPECIAL MEETINGS/OT	13,200	8,995	68.14 %	8,831	13,200	13,200	13,200
181	FICA	68,312	54,645	79.99 %	54,974		73,680	73,417
182	RETIREMENT	44,291	36,271	81.89 %	36,499		47,868	47,697
183	HEALTH INSURANCE	170,239	151,998	89.29 %	152,551		187,267	186,153
186	WORKERS COMPENSATION	11,932	11,932	100.00 %	13,017		23,610	23,576
189	TAXABLE LIFE FRINGE	0	162	0.00 %	147			
190	PROFESSIONAL SERVICES	15,600	9,927	63.63 %	9,830	15,600	15,600	15,600
195	CONTRACT LAB	160,000	120,731	75.46 %	118,746	160,000	140,000	140,000
196	LAB SUPPLIES	9,500	9,466	99.64 %	10,327	15,000	15,000	15,000
199	OTHER PROFESSIONAL	38,000	36,506	96.07 %	39,825	38,000	38,000	38,000
239	ADULT VACCINE	12,000	7,917	65.97 %	5,220	12,000	8,000	8,000
250	VEHICLE FUEL	900	1,683	187.00 %	1,713	900	900	900
260	SUPLIES & MATERIALS	23,000	17,777	77.29 %	17,141	30,000	20,000	20,000
312	TRAVEL & TRAINING	10,000	8,004	80.04 %	8,644	10,000	10,000	10,000
321	TELEPHONE	13,000	11,634	89.49 %	11,951	13,000	13,000	13,000
322	POSTAGE	7,000	7,874	112.49 %	8,557	7,000	7,000	7,000
330	UTILITIES	20,000	21,874	109.37 %	22,450	25,000	22,000	22,000
351	MAINTENANCE	10,000	8,811	88.11 %	8,682	15,000	10,000	10,000
352	REPAIRS TO EQUIPMENT	8,000	4,473	55.91 %	3,962	8,000	5,000	5,000
353	VEHICLE MAINTENANCE	2,500	1,852	74.08 %	1,856	2,500	2,500	2,500
450	INSURANCE & BONDING	13,500	11,462	84.90 %	12,504	15,000	13,000	13,000
510	CAPITAL OUTLAY	14,000	16,377	116.98 %	17,866	71,000	26,000	31,015
	TOTAL PUBLIC HEALTH	1,457,935	1,309,159	89.80 %	1,318,660	1,887,087	1,654,760	1,654,760

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5101	HEALTH PROMOTION						
260	SUPPLIES & MATERIALS	1,000	0	0.00 %		1,000	1,000	1,000
312	TRAVEL & TRAINING	572	0	0.00 %		572	572	572
	TOTAL HEALTH PROMOTION	1,572	0	0.00 %	0	1,572	1,572	1,572

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5105	BIO TERRORISM						
190	PROFESSIONAL SERVICES	45,155	2,917	6.46 %	3,182			
199	PROFESSIONAL SERVICES	0	0	0.00 %		44,959	44,959	44,959
260	SUPPLIES & MATERIALS	1,000	644	64.40 %	703	1,500	1,500	1,500
312	TRAVEL & TRAINING	1,000	1,000	100.00 %	1,091	3,000	3,000	3,000
	TOTAL BIO TERRORISM	47,155	4,561	9.67 %	4,976	49,459	49,459	49,459

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5110	IMMUNIZATION						
260	SUPPLIES & MATERIALS	300	258	86.00 %	281	300	300	300
312	TRAVEL & TRAINING	300	0	0.00 %		300	300	300
322	POSTAGE	300	0	0.00 %		300	300	300
510	CAPITAL OUTLAY	0	0	0.00 %				
	TOTAL IMMUNIZATION	900	258	28.67 %	281	900	900	900

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
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Fund #	10	GENERAL FUND						
	10-5111	COMMUNICABLE DISEASE						
238	MEDICAL SUPPLIES	1,000	0	0.00 %		5,000	5,000	5,000
312	TRAVEL & TRAINING	600	571	95.17 %	623	600	600	600
322	POSTAGE	0	0	0.00 %				
384	AIDS	500	500	100.00 %	545	500	500	500
385	TUBERCULOSIS	1,680	2,135	127.08 %	2,282	10,000	10,000	10,000
	TOTAL COMMUNICABLE DISEASE	3,780	3,206	84.81 %	3,450	16,100	16,100	16,100

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-5150	ADULT HEALTH						
199	OTHER PROFESSIONAL	22,600	9,259	40.97 %	9,609	10,500	10,500	10,500
260	SUPPLIES & MATERIALS	1,006	424	42.15 %	463	200	200	200
312	TRAVEL & TRAINING	500	1,367	273.40 %	1,394	500	500	500
321	TELEPHONE	0	0	0.00 %				
322	POSTAGE	300	10	3.33 %	11	300	300	300
	TOTAL ADULT HEALTH	24,406	11,060	45.32 %	11,477	11,500	11,500	11,500

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5160	MATERNAL HEALTH						
193	CLINICIAN	15,000	6,600	44.00 %	6,545	15,000	15,000	15,000
199	OTHER PROFESSIONAL	8,000	6,375	79.69 %	6,883	8,000	8,000	8,000
238	MEDICAL SUPPLIES	7,000	2,632	37.60 %	2,797	7,000	7,000	7,000
260	SUPPLIES & MATERIALS	7,898	4,775	60.46 %	4,996	3,000	3,000	3,000
312	TRAVEL & TRAINING	2,000	836	41.80 %	912	2,000	2,000	2,000
321	TELEPHONE	2,000	1,466	73.30 %	1,476	2,000	2,000	2,000
322	POSTAGE	500	195	39.00 %	212	500	500	500
	TOTAL MATERNAL HEALTH	42,398	22,879	53.96 %	23,821	37,500	37,500	37,500

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5162	BREAST & CERVICAL CA						
199	OTHER PROFESSIONAL	9,931	10,885	109.61 %	10,300	9,931	9,931	9,931
260	SUPPLIES & MATERIALS	0	0	0.00 %				
312	TRAVEL & TRAINING	0	0	0.00 %				
322	POSTAGE	0	0	0.00 %				
	TOTAL BREAST & CERVICAL CA	9,931	10,885	109.61 %	10,300	9,931	9,931	9,931

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
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Fund #	10	GENERAL FUND						
	10-5164	FAMILY PLANNING						
193	CLINICIAN	1,000	0	0.00 %		5,000	5,000	5,000
199	OTHER PROFESSIONAL	10,000	4,857	48.57 %	4,950	10,000	10,000	10,000
238	MEDICAL SUPPLIES	55,071	30,921	56.15 %	33,235	20,000	20,000	20,000
260	SUPPLIES & MATERIALS	5,000	622	12.44 %	678	5,000	5,000	5,000
312	TRAVEL & TRAINING	1,500	626	41.73 %	683	1,500	1,500	1,500
321	TELEPHONE	0	0	0.00 %				
	TOTAL FAMILY PLANNING	72,571	37,026	51.02 %	39,546	41,500	41,500	41,500

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5165	WIC-BREASTFEEDING						
260	SUPPLIES & MATERIALS	0	0	0.00 %				
312	TRAVEL & TRAINING	0	0	0.00 %				
321	TELEPHONE & POSTAGE	0	0	0.00 %				
	TOTAL WIC-BREASTFEEDING	0	0	51.02 %	0	0	0	0

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5166	WIC - ADMINISTRATION						
260	SUPPLIES & MATERIALS	1,500	869	57.93 %	948	1,500	1,500	1,500
312	TRAVEL & TRAINING	1,500	1,158	77.20 %	1,263	1,500	1,500	1,500
322	POSTAGE	400	0	0.00 %		400	400	400
	TOTAL WIC - ADMINISTRATION	3,400	2,027	59.62 %	2,211	3,400	3,400	3,400

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5167	WIC CLIENT SERVICES						
260	SUPPLIES & MATERIALS	0	0	0.00 %				
312	TRAVEL & TRAINING	0	0	0.00 %				
321	TELEPHONE & POSTAGE	0	0	0.00 %				
510	CAPITAL OUTLAY	0	0	0.00 %				
	TOTAL WIC CLIENT SERVICES	0	0	59.62 %	0	0	0	0

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
	10-5168							
	260							
	312							
	TOTAL							
	GENERAL FUND							
	WIC NUTR EDUC							
	SUPPLIES & MATERIALS	0	0	0.00 %				
	TRAVEL & TRAINING	0	0	0.00 %				
	WIC NUTR EDUC	0	0	59.62 %	0	0	0	0

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-5169	CHILD HEALTH						
193	CLINICIAN	3,000	2,400	80.00 %	2,182	3,000	3,000	3,000
199	Professional Fees	0	0	0.00 %				
238	MEDICAL SUPPLIES	6,000	3,566	59.43 %	3,769	6,000	6,000	6,000
260	SUPPLIES & MATERIALS	4,000	742	18.55 %	810	4,000	4,000	4,000
312	TRAVEL & TRAINING	1,000	1,000	100.00 %	1,091	1,000	1,000	1,000
321	TELEPHONE	0	0	0.00 %				
322	POSTAGE	500	25	5.00 %	27	500	500	500
387	C F P T	159	0	0.00 %		159	159	159
	TOTAL CHILD HEALTH	14,659	7,733	52.75 %	7,879	14,659	14,659	14,659

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5170	CHILD SERVICE CORD						
260	SUPPLIES & MATERIALS	500	68	13.60 %	75	500	500	500
312	TRAVEL & TRAINING	500	387	77.40 %	248	500	500	500
321	TELEPHONE	0	0	0.00 %				
322	POSTAGE	0	0	0.00 %				
	TOTAL CHILD SERVICE CORD	1,000	455	45.50 %	323	1,000	1,000	1,000

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-5171	HEALTH CHECK						
190	PROFESSIONAL SERVICES	250	200	80.00 %	218	250	250	250
260	SUPPLIES & MATERIALS	763	204	26.74 %	223	763	763	763
312	TRAVEL & TRAINING	625	134	21.44 %	46	625	625	625
321	TELEPHONE	400	2	0.50 %	2	400	400	400
	TOTAL HEALTH CHECK	2,038	540	26.50 %	489	2,038	2,038	2,038

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5172	SCHOOL BASED CLINIC						
193	CLINICIAN	33,886	64,160	189.34 %	69,993	33,886	33,886	33,886
199	OTHER PROFESSIONAL SERVICES	29,298	19,986	68.22 %	21,803	29,298	29,298	29,298
238	MEDICAL SUPPLIES	800	611	76.38 %	393	800	800	800
260	SUPPLIES & MATERIALS	0	0	0.00 %				
312	TRAVEL & TRAINING	1,000	0	0.00 %		1,000	1,000	1,000
321	TELEPHONE	0	0	0.00 %				
	TOTAL SCHOOL BASED CLINIC	64,984	84,757	130.43 %	92,189	64,984	64,984	64,984

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5173	SCHOOL NURSE INITIAT						
199	OTHER PROFESSIONAL	98,630	98,630	100.00 %	107,596	98,013	98,013	98,013
260	SUPPLIES & MATERIALS	5,000	1,370	27.40 %	1,495			
312	TRAVEL	940	0	0.00 %		800	800	800
	TOTAL SCHOOL NURSE INITIAT	104,570	100,000	95.63 %	109,091	98,813	98,813	98,813

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5180	ENVIRONMENTAL HEALTH						
121	SALARIES	475,654	445,812	93.73 %	440,134	1,335,413	587,948	589,644
122	SPECIAL MEETINGS/OT	59,571	60,750	101.98 %	60,345		51,840	56,840
123	PART-TIME	53,810	68,350	127.02 %	71,986			
181	FICA	48,945	42,511	86.85 %	42,333		48,944	49,456
182	RETIREMENT	31,734	25,847	81.45 %	25,616		31,797	32,130
183	HEALTH INSURANCE	77,028	77,028	100.00 %	75,738		107,027	107,027
186	WORKERS COMPENSATION	28,626	28,626	100.00 %	31,228		28,840	28,980
189	TAXABLE LIFE FRINGE	0	31	0.00 %	28			
199	OTHER PROFESSIONAL SERVICES	17,567	18,539	105.53 %	20,224	50,000	25,000	17,319
250	VEHICLE FUEL	9,100	9,919	109.00 %	8,869	18,000	9,500	9,500
260	SUPPLIES & MATERIALS	8,000	12,519	156.49 %	9,564	35,000	10,000	10,000
312	TRAVEL & TRAINING	20,000	32,422	162.11 %	32,875	30,000	5,000	5,000
321	TELEPHONE	3,500	6,702	191.49 %	6,648	11,400	7,000	7,000
322	POSTAGE	1,000	39	3.90 %	42	1,000	500	500
499	Repair of Failed Systems	5,000	1,200	24.00 %	1,309	5,000		
500	CAPITAL ASSETS	101,000	99,852	98.86 %	108,930	604,700		
	TOTAL ENVIRONMENTAL HEALTH	940,535	930,147	98.90 %	935,869	2,090,513	913,396	913,396

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
	10-5200							
	299	65,000	65,000	100.00 %	65,000	103,353	71,500	71,500
	TOTAL	65,000	65,000	100.00 %	65,000	103,353	71,500	71,500

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-5300 SOCIAL SERVICES ADM							
121	SALARIES	1,521,589	1,444,875	94.96 %	1,454,087	2,277,445	1,693,558	1,704,355
122	SPECIAL MEETINGS/OT	5,500	3,872	70.40 %	3,864	7,500	7,500	7,500
181	FICA	116,402	108,044	92.82 %	108,700		129,557	130,383
182	RETIREMENT	75,319	71,476	94.90 %	71,928		84,170	84,706
183	HEALTH INSURANCE	291,861	286,290	98.09 %	286,889		327,740	327,740
186	WORKERS COMPENSATION	39,916	39,916	100.00 %	43,545		49,953	50,531
188	401K SUPPLEMENT	0	0	0.00 %				
189	TAXABLE LIFE FRINGE	0	116	0.00 %	106			
190	PROFESSIONAL SERVICES	72,000	62,650	87.01 %	62,189	72,000	65,000	65,000
191	PROFESS SER DOMESTIC VIOLENCE	14,962	15,659	104.66 %	17,082	14,962	14,962	14,962
250	VEHICLE FUEL	16,500	14,781	89.58 %	14,494	17,500	15,000	15,000
260	SUPPLIES & MATERIALS	19,500	15,001	76.93 %	13,937	19,500	19,500	19,500
312	TRAVEL & TRAINING	16,500	7,145	43.30 %	7,169	15,800	15,800	15,800
321	TELEPHONE	8,200	6,801	82.94 %	6,717	8,200	8,200	8,200
322	POSTAGE	14,200	10,321	72.68 %	11,154	14,900	14,900	14,900
330	UTILITIES	4,500	2,952	65.60 %	2,957	4,500	4,500	4,500
352	REPAIRS TO EQUIPMENT	1,500	345	23.00 %	377	1,500	1,500	1,500
353	VEHICLE MAINTENANCE	7,700	3,293	42.77 %	3,083	7,700	7,700	7,700
419	RENTALS	21,200	19,191	90.52 %	19,861	24,000	24,000	24,000
491	DUES & SUBSCRIPTIONS	750	0	0.00 %		750	750	750
499	GENERAL ASSISTANCE	1,700	66	3.88 %	72	1,200	1,200	1,200
510	CAPITAL OUTLAY	66,706	65,955	98.87 %	71,950	82,644	50,644	37,907
	TOTAL SOCIAL SERVICES ADM	2,316,505	2,178,749	94.05 %	2,200,161	2,570,101	2,536,134	2,536,134

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5400	SOCIAL SERVICES PROG						
601	EBT PROGRAM COST	14,601	10,994	75.30 %	11,994	16,500	16,500	16,500
603	INDEPENDENT LIVING	14,425	2,726	18.90 %	2,973	13,420	13,420	13,420
604	SPECIAL ASSISTANCE TO ADULTS	230,000	203,508	88.48 %	202,619	242,000	242,000	242,000
605	AID TO BLIND	3,858	1,559	40.41 %	1,700	4,320	4,320	4,320
606	WORK FIRST BLOCK GRANT	35,092	14,666	41.79 %	15,709	44,655	44,655	44,655
607	MEDICAID	1,862,623	1,602,594	86.04 %	1,748,437	2,172,526	1,655,618	1,655,618
608	CRISIS INTERVENTION & LLEAP	40,030	29,186	72.91 %	31,839	22,495	22,495	22,495
609	MEDICAID TRANSPORTATION	128,000	139,147	108.71 %	137,914	132,000	132,000	132,000
611	FS EMP & TRAINING	3,200	1,750	54.69 %	1,855	3,200	3,200	3,200
613	IV-E FOSTER CARE	133,526	122,576	91.80 %	120,377	128,370	128,370	128,370
614	ADOPTION ASSISTANCE	57,377	55,014	95.88 %	55,687	63,850	63,850	63,850
615	STATE FOSTER CARE	125,000	100,006	80.00 %	99,087	115,850	115,850	115,850
617	SHARE THE WARMTH	65,501	18,039	27.54 %	19,679	50,000	50,000	50,000
	TOTAL SOCIAL SERVICES PROG	2,713,233	2,301,765	84.83 %	2,449,870	3,009,186	2,492,278	2,492,278

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-5860 SENIOR CENTER							
121	SALARIES	61,598	57,966	94.10 %	57,752	131,526	92,471	92,471
122	SPECIAL MEETINGS/OT	500	0	0.00 %			500	500
181	FICA	4,751	4,096	86.21 %	4,084		7,112	7,112
182	RETIREMENT	3,074	2,759	89.75 %	2,763		4,621	4,621
183	HEALTH INSURANCE	12,162	12,669	104.17 %	12,715		20,067	20,067
186	WORKERS COMPENSATION	4,098	4,098	100.00 %	4,471		11,517	11,517
190	PROFESSIONAL SERVICES	0	0	0.00 %				
220	GROCERIES	102,047	96,763	94.82 %	96,345	116,749	116,749	116,749
260	SUPPLIES & MATERIALS	5,000	5,641	112.82 %	5,170	6,000	6,000	6,000
312	TRAVEL & TRAINING	2,000	2,402	120.10 %	2,620	3,000	3,000	3,000
321	TELEPHONE	1,000	2,596	259.60 %	2,570	1,500	1,500	1,500
322	POSTAGE	150	133	88.67 %	145	150	150	150
330	UTILITIES	2,750	5,335	194.00 %	5,414	2,750	2,750	2,750
351	MAINTENANCE	2,250	1,598	71.02 %	1,743	3,000	3,000	3,000
355	HOUSING & HOME IMPROVEMENT	4,444	4,293	96.60 %	4,225	4,444	4,444	4,444
371	DISEASE PREVENTION	400	0	0.00 %				
380	HDM DRIVER DELIVERY	2,000	2,023	101.15 %	1,715	2,000	2,000	2,000
382	SR CENTER ACTIVITIES	3,000	1,682	56.07 %	1,834	3,000	3,000	3,000
383	P Drug Plan	3,100	1,075	34.68 %	1,173			
419	RENTALS	2,400	2,400	100.00 %	2,618	2,400	2,400	2,400
420	Out Reach	977	529	54.15 %				
421	General purpose Grant	6,831	5,572	81.57 %	5,532			
500	CAPITAL ASSETS	0	0	0.00 %				
510	CAPITAL OUTLAY	0	0	0.00 %				
598	Sr. Center Activities	0	0	0.00 %				
599	CAPITAL IMPROVEMENTS	0	0	0.00 %				
	TOTAL SENIOR CENTER	224,532	213,630	95.14 %	212,889	276,519	281,281	281,281

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5911	SCHOOLS						
631	SCHOOL CURRENT EXPENSE	3,781,777	3,781,777	100.00 %	3,781,777	4,393,405	4,182,065	4,182,065
632	SCHOOL CAPITAL OUTLAY	728,462	473,462	64.99 %	251,143	741,111	635,411	635,411
633	SCHOOL SALES USE TAX	830,000	574,843	69.26 %	517,857			
634	SCHOOL USFS TIMBER SALES	77,165	77,225	100.08 %	84,245	77,165	77,165	77,165
637	ABC DISTRIBUTION	15,500	14,964	96.54 %	16,325	15,500	15,500	15,500
638	ABC BOTTLE TAX DISTRIBUTION	12,000	12,047	100.39 %	11,974	12,000	12,000	12,000
	TOTAL SCHOOLS	5,444,904	4,934,318	90.62 %	4,663,321	5,239,181	4,922,141	4,922,141

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-5921	COMMUNITY COLLEGE						
299	APPROPRIATION	459,570	459,570	100.00 %	459,570	567,272	567,272	567,272
599	CAPITAL IMPROVEMENT	0	0	0.00 %		23,986		
	TOTAL COMMUNITY COLLEGE	459,570	459,570	100.00 %	459,570	591,258	567,272	567,272

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-6110	LIBRARY						
299	APPROPRIATION	160,000	160,000	100.00 %	160,000	198,548	170,000	170,000
400	PARKING	0	0	0.00 %		16,500	16,500	16,500
	TOTAL LIBRARY	160,000	160,000	100.00 %	160,000	215,048	186,500	186,500

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-6120 PARKS AND RECREATION							
121	SALARIES	102,994	98,494	95.63 %	100,576	150,580	104,684	104,242
123	PART-TIME	0	0	0.00 %				
181	FICA	7,879	7,049	89.47 %	7,217		8,008	7,974
182	RETIREMENT	5,109	3,833	75.02 %	3,841		5,203	5,181
183	HEALTH INSURANCE	24,325	19,764	81.25 %	19,902		26,757	26,757
186	WORKERS COMPENSATION	5,287	5,287	100.00 %	5,768		6,891	6,862
212	UNIFORMS	1,500	1,812	120.80 %	1,781	2,000	2,000	2,000
250	VEHICLE FUEL	3,000	3,348	111.60 %	3,245	3,000	2,000	2,527
260	SUPPLIES & MATERIALS	5,500	5,391	98.02 %	5,610	5,000	5,000	5,000
265	ANDREWS REC DEPT	0	0	0.00 %				
312	TRAVEL & TRAINING	250	415	166.00 %	372	100	100	100
321	TELEPHONE	1,400	1,488	106.29 %	1,518	1,600	1,400	1,400
322	POSTAGE	0	3	0.00 %	3	250	250	250
330	UTILITIES	17,500	18,460	105.49 %	18,583	17,000	17,000	17,000
351	MAINTENANCE	28,650	27,964	97.61 %	30,301	28,000	28,000	28,000
352	REPAIRS TO EQUIPMENT	1,500	1,507	100.47 %	1,639	1,500	1,500	1,500
353	VEHICLE MAINTENANCE	800	571	71.38 %	562	2,000	1,000	1,000
491	DUES & SUBSCRIPTIONS	3,000	2,984	99.47 %	3,255	3,000	3,000	3,000
492	C County Sr. Games			0.00 %		10,000	10,000	10,000
510	CAPITAL OUTLAY	19,100	4,055	21.23 %	4,423	158,000		
598	OTHER CO PARK IMPROVEMENTS	44,900	28,182	62.77 %	30,744	10,000		
599	CAPITAL IMPROVEMENTS	0	1,980	0.00 %	2,160		10,000	10,000
	TOTAL PARKS AND RECREATION	272,694	232,587	85.29 %	241,500	392,030	232,793	232,793

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-6121	PARKS & RECREATION -						
121	SALARIES	53,572	51,139	95.46 %	50,913	74,675	57,514	57,514
181	FICA	4,099	3,912	95.44 %	3,895		4,400	4,400
182	RETIREMENT	2,496	2,400	96.15 %	2,408		2,814	2,814
183	HEALTH INSURANCE	6,081	6,081	100.00 %	6,081		6,689	6,689
186	WORKERS COMP INSUR	3,061	2,861	93.47 %	3,121		3,786	3,786
190	PROFESSIONAL SERVICES	390	2,290	587.18 %	2,498	4,000		
250	Vehicle Fuel	2,000	44	2.20 %	48	2,000	1,000	1,000
260	SUPPLIES	4,360	2,756	63.21 %	3,006	4,500	4,500	4,500
312	Travel & Training			0.00 %			500	500
351	MAINTENANCE	16,409	4,073	24.82 %	4,057	20,000	7,500	7,500
352	REPAIRS TO EQUIPMENT	2,000	1,887	94.35 %	2,058	3,000	3,000	3,000
490	Sports Activities			0.00 %		4,000		
491	Dues & Subscriptions			0.00 %			400	400
500	Capital Assets >\$5000			0.00 %		329,500	9,000	9,000
	TOTAL PARKS & RECREATION -	94,468	77,443	81.98 %	78,085	441,675	101,103	101,103

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-6140	MUSEUM						
121	SALARIES	22,334	21,476	96.16 %	21,554	34,900	24,947	24,947
181	FICA	1,709	1,625	95.08 %	1,631		1,908	1,908
182	RETIREMENT	1,106	1,063	96.11 %	1,067		1,240	1,240
183	HEALTH INSURANCE	6,081	6,081	100.00 %	6,081		6,689	6,689
186	WORKERS COMPENSATION	106	106	100.00 %	116		197	197
	TOTAL MUSEUM	31,336	30,351	96.86 %	30,449	34,900	34,981	34,981

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-7720 LANDFILL							
121	SALARIES	214,977	179,400	83.45 %	179,945		237,337	237,337
122	SPECIAL MEETINGS/OT	16,068	21,141	131.57 %	21,732	362,633	20,000	20,000
181	FICA	17,675	14,810	83.79 %	14,902		19,686	19,686
182	RETIREMENT	11,437	9,927	86.80 %	9,983		12,790	12,790
183	HEALTH INSURANCE	42,568	36,503	85.75 %	36,487		46,824	46,824
186	WORKERS COMPENSATION	23,487	23,487	100.00 %	25,622		40,138	40,138
189	TAXABLE LIFE FRINGE	0	141	0.00 %	142			
190	PROFESSIONAL SERVICES	25,000	15,868	63.47 %	14,294	25,000	25,000	25,000
191	PROFESS SERV POST CLOSURE COST	12,000	9,439	78.66 %	10,297	12,000	12,000	12,000
250	VEHICLE FUEL	50,000	52,094	104.19 %	50,105	50,000	50,000	50,000
260	SUPPLIES AND MATERIALS	36,300	26,980	74.33 %	26,148	40,000	30,000	30,000
312	TRAVEL AND TRAINING	1,500	2,570	171.33 %	2,532	1,500	1,500	1,500
321	TELEPHONE	2,000	1,789	89.45 %	1,694	2,000	2,000	2,000
322	POSTAGE	0	313	0.00 %	313	300	300	300
330	UTILITIES	16,000	19,146	119.66 %	19,151	20,000	19,000	19,000
351	MAINTENANCE	15,000	29,020	193.47 %	29,559	20,000	20,000	20,000
352	REPAIRS TO EQUIPMENT	75,293	60,508	80.36 %	64,987	80,000	60,000	60,000
354	SOFTWARE SUPPORT	1,000	800	80.00 %	873	1,000	1,000	5,550
361	TIRE DISPOSAL	36,000	39,661	110.17 %	37,997	40,000	40,000	40,000
399	CONTRACTED SERVICES	8,000	331	4.14 %	361	8,000	1,000	1,000
419	RENTALS	3,500	6,123	174.94 %	6,304	5,000	5,000	5,000
500	CAPITAL ASSETS	0	0	0.00 %		3,500	3,500	3,500
510	CAPITAL OUTLAY	550,347	525,538	95.49 %	573,315	168,000	168,000	168,000
591	GRAVEL	25,000	16,372	65.49 %	15,918	25,000	25,000	25,000
599	CAPITAL IMPROVEMENTS	0	0	0.00 %		25,000		
	TOTAL LANDFILL	1,183,152	1,091,961	92.29 %	1,142,661	888,933	840,075	844,625

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-7721	COLLECTIONS						
121	SALARIES	116,894	110,125	94.21 %	110,267	212,359	128,757	130,183
122	OVERTIME	11,489	19,974	173.85 %	20,312		19,000	19,000
181	FICA	9,821	9,928	101.09 %	9,969		11,303	11,413
182	RETIREMENT	6,355	6,066	95.45 %	6,095		7,344	7,414
183	HEALTH INSURANCE	24,324	24,324	100.00 %	24,324		26,757	26,757
186	WORKERS COMPENSATION	16,694	16,694	100.00 %	18,212		30,733	31,029
250	VEHICLE FUEL	50,000	50,423	100.85 %	49,927	50,000	50,000	50,000
260	SUPPLIES	5,040	2,018	40.04 %	2,186	5,040	5,040	5,040
353	VEHICLE MAINTENANCE	15,000	23,941	159.61 %	24,916	20,000	20,000	18,098
419	RENTALS	2,000	1,980	99.00 %	1,980	2,000	2,000	2,000
510	CAPITAL OUTLAY	0	0	0.00 %				
	TOTAL COLLECTIONS	257,617	265,473	103.05 %	268,188	289,399	300,934	300,934

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-7722	RECYCLING						
121	SALARIES	163,183	155,041	95.01 %	148,656	234,198	191,695	191,695
122	OVERTIME	1,857	0	0.00 %				
181	FICA	12,626	11,861	93.94 %	11,885		14,665	14,665
182	RETIREMENT	8,169	8,224	100.67 %	8,290		9,527	9,527
183	HEALTH INSURANCE	18,243	18,243	100.00 %	18,260		20,067	20,067
186	WORKERS COMPENSATIONS	8,508	8,508	100.00 %	9,281		10,259	10,259
260	SUPPLIES AND MATERIALS	6,000	6,604	110.07 %	6,637	6,000	6,000	6,000
312	TRAVEL AND TRAINING	500	0	0.00 %		500		
321	TELEPHONE	2,500	2,659	106.36 %	2,710	2,500	2,500	2,500
322	POSTAGE	0	0	0.00 %				
330	UTILITIES	4,000	3,479	86.97 %	3,587	4,000	4,000	4,000
353	VEHICLE MAINTENANCE	5,622	2,176	38.71 %	2,374	5,000	5,000	5,000
399	CONTRACTED SERVICES	10,000	8,652	86.52 %	7,378	10,000	8,000	8,000
419	RENTALS	1,500	910	60.67 %	993	1,500	1,500	1,500
510	CAPITAL OUTLAY	0	0	0.00 %			25,000	25,000
599	CAPITAL IMPROVEMENTS	0	0	0.00 %			25,000	25,000
	TOTAL RECYCLING	242,708	226,357	93.26 %	220,051	263,698	323,213	323,213

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
		GENERAL FUND						
	10-8500	SPECIAL APPROPRIATIO						
649	HAVEN CHILD ADVOCACY GRANT	119,218	119,160	99.95 %	119,160	10,000	10,000	10,000
650	HIAWASSEE RIVER COALITION	2,500	2,500	100.00 %	2,727	2,500	2,500	2,500
655	CHEROKEE CO OCC TAX	132,975	112,625	84.70 %	112,477	153,352	153,352	153,352
658	CHEROKEE CO RESCUE SQUAD	50,000	50,000	100.00 %	50,000	50,000	50,000	50,000
659	ANDREWS RESCUE SQUAD	50,000	50,000	100.00 %	50,000	50,000	50,000	50,000
662	INDUSTRIAL OPPORTUNITIES	113,612	113,612	100.00 %	123,940	49,684	49,684	49,684
663	STATE OF FRANKLIN	14,000	14,000	100.00 %	15,273	14,000	14,000	14,000
664	REACH	0	0	0.00 %		8,000		
666	REGION A	17,225	17,225	100.00 %	18,791	17,500	17,500	19,522
667	WNC DEVELPMENT ASSOC	0	0	0.00 %		500		
668	TOWN OF MURPHY - SEWER	77,685	77,685	100.00 %	84,747	77,685	77,685	77,685
669	SOIL AND WATER CONSERVATION	80,000	80,000	100.00 %	80,000	92,236	84,000	84,000
670	FOREST FIRE CONTROL	53,356	45,323	84.94 %	44,040	60,947	60,947	60,947
680	JCPC PROJECTS	113,600	98,157	86.41 %	107,080	105,769	105,769	105,769
681	FOOD DISTRIBUTION PROGRAM	3,400	3,400	100.00 %	3,709	6,800	3,400	3,400
684	D A VETS Chapter 2	0	0	0.00 %				
	TOTAL SPECIAL APPROPRIATIO	827,571	783,687	94.70 %	811,944	698,973	678,837	680,859

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Fund #		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
10	GENERAL FUND							
	10-9100 LONG TERM DEBT							
500	USDA RDA PRIN	134,764	134,764	100.00 %	37,924	36,242	36,242	36,242
501	USDA RDA INT	11,758	11,758	100.00 %	12,827	10,281	10,281	10,281
504	05-06 FINANCING PRIN	0	0	0.00 %		131,196	131,196	131,196
505	05-06 FINANCING INT	0	0	0.00 %		19,385	19,385	19,385
506	DETENTION CTR PRIN	466,667	466,667	100.00 %	509,091	466,667	466,667	466,667
509	DETENTION CTR INT	240,885	240,884	100.00 %	262,783	223,942	223,942	223,942
512	IOI BUILDING PRIN	30,000	30,000	100.00 %	32,727	30,000	30,000	30,000
513	IOI BUILDING INT	18,135	18,135	100.00 %	19,784	16,926	16,926	16,926
515	Sheriff Office Principal	74,984	74,983	100.00 %	81,800	149,967	149,967	149,967
516	Sheriff's Office Interest	46,115	46,115	100.00 %	50,307	87,618	87,618	87,618
752	SCHOOL CAP PROJ-PRINCIPAL	733,340	733,340	100.00 %	800,007	761,397	761,397	761,397
753	SCHOOL CAP PROJ-INTEREST	159,742	159,742	100.00 %	174,264	131,686	131,686	131,686
755	WATER PROJ-PRINCIPAL	153,069	153,510	100.29 %	167,465	78,417	78,417	78,417
756	WATER PROJ-INTEREST	6,328	5,888	93.05 %	6,423	1,282	1,282	1,282
757	SEWER PROJ-PRINCIPAL	168,367	168,367	100.00 %	183,673	174,964	174,964	174,964
758	SEWER PROJ-INTEREST	49,131	49,130	100.00 %	53,597	42,640	42,640	42,640
760	ANDREWS MID SCHOOL PRIN	84,182	84,182	100.00 %	91,835	87,351	87,351	87,351
765	ANDREWS MID SCH INT	24,564	24,564	100.00 %	26,797	21,288	21,288	21,288
767	RESCUE SQD AMB. PRINCIPAL	14,305	14,305	100.00 %	15,605	14,887	14,887	14,887
768	RESCUE SQUAD AMB. INT	7,013	7,013	100.00 %	7,650	6,431	6,431	6,431
777	SCH BD OFFICE PRIN	16,143	16,143	100.00 %	13,429	17,262	17,262	17,262
778	BUILDING PURCHASE INTEREST	10,240	10,511	102.65 %	8,378	9,392	9,392	9,392
779	IND PARK LAND PRIN	2,833	2,833	100.00 %	2,833	3,068	3,068	3,068
780	IND PARK LAND INT	1,181	1,181	100.00 %	1,181	946	946	946
782	H. DAM LAND PRIN	14,389	14,387	99.99 %	15,695			
783	H. DAM LAND INT	146	131	89.73 %	143			
785	SCHOOL IMPR 03 PRIN	116,667	116,667	100.00 %	63,636	116,667	116,667	116,667
786	SCHOOL IMPR 03 INT	56,569	56,569	100.00 %	31,541	51,780	51,780	51,780
787	REG OF DEEDS BBT PRIN.	52,163	52,163	100.00 %	42,678	26,852	26,852	26,852
788	REGISTER OF DEEDS BBT INT	2,331	2,331	100.00 %	1,908	395	395	395

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		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-9100	LONG TERM DEBT						
791	WACHOVIA NEW	542,578	542,578	100.00 %	443,928	271,299	271,299	271,299
792	NEW INT	16,725	16,592	99.20 %	15,084	2,787	2,787	2,787
793	LANDFILL CELL#2 PRIN	250,000	250,000	100.00 %	136,364	250,000	250,000	250,000
794	LANDFILL CELL2 INT	26,975	26,617	98.67 %	15,845	18,675	18,675	18,675
797	05 FINANCING	0	0	0.00 %				
798	05 FINACING INT	0	0	0.00 %			180,190	180,190
802	WATER CONN PRIN	28,275	28,275	100.00 %	30,846			
803	WATER CON INT	19,163	17,662	92.17 %	19,268	5,924	5,924	5,924
	TOTAL LONG TERM DEBT	3,579,727	3,577,987	99.95 %	3,377,316	3,267,614	3,447,804	3,447,804

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
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Fund #	10	GENERAL FUND					
	10-9800	CONTRIBUTIONS TO OTH					
021		CONTRIBUTION TO CAP RESERVE	0	0	0.00 %		100,000
025		CONTRIBUTION TO REVAL RESERVE	86,450	0	0.00 %	100,000	100,000
027		CONTRIBUTION TO 911 FUND	0	0	0.00 %		
030		CONTRIBUTION TO DEBT SERVICE	383,561	383,561	100.00 %	418,430	383,561
049		TRANSFER TO AIRPORT IMP FUND	16,666	0	0.00 %	216,666	16,666
064		CONTRIB TO JAIL CAP PROJECT FU	0	0	0.00 %		
		TOTAL CONTRIBUTIONS TO OTH	486,677	383,561	78.81 %	418,430	700,227

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10							
	10-9910							
	991							
	GENERAL CONTINGENCY	0	0	0.00 %				
	TOTAL CONTINGENCY	0	0	78.81 %	0	0	0	0

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	10	GENERAL FUND						
	10-9999	Not Known-GENERAL FU						
999	INCREASE IN FUND BAL	0	0	0.00 %				
	TOTAL Not Known-GENERAL FU	0	0	78.81 %	0	0	0	0
	TOTAL GENERAL FUND	31,613,080	29,227,372	92.45 %	29,231,520	37,596,393	32,983,432	32,999,069
	GRAND TOTAL	31,613,080	29,227,372	92.45 %	29,231,520	37,596,393	32,983,432	32,999,069

Capital Reserve Fund

The Capital Reserve I Fund for Cherokee County is used to set aside resources for future Capital needs for the County. The major Source of Funds is transfers from the General Fund

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
05-06	06-07	06-07	06-07	07-08	07-08

Fund #	21	CAPITAL RESERVE						
	21-3981-000	CONTR FROM GENERAL FUND	0	0			100,000	100,000
	TOTAL	CAPITAL RESERVE	0	0	0	0	100,000	100,000
	GRAND TOTAL		0	0	0	0	100,000	100,000

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	21							
	21-8320							
	999							
	INCREASE IN FUND BAL	0	0	0.00 %			100,000	100,000
	TOTAL CAPITAL RESERVE	0	0	0.00 %	0	0	100,000	100,000
	TOTAL CAPITAL RESERVE	0	0	0.00 %	0	0	100,000	100,000
	GRAND TOTAL	0	0	0.00 %	0	0	100,000	100,000

Revaluation Reserve Fund

The Revaluation Reserve Fund for Cherokee County is used to set aside resources for the required property revaluation which by state statute must be done at a minimum of every eight years. Cherokee County has joined other counties in the state and is doing the Revaluation every four years. The next revaluation will go into effect January 2008. The major Source of Funds is transfers from the General Fund

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund #	25	REVALUATION RESERVE					
25-3831-491	INTEREST EARNED	6,484	2,000	5,744	5,832	1,000	1,000
25-3981-000	CONTRIBUTION FROM GENERAL FUND	0	86,450			100,000	100,000
25-3991-991	USE OF FUND BALANCE	0	71,361			90,500	90,500
	TOTAL REVALUATION RESERVE	6,484	159,811	5,744	5,832	191,500	191,500
	GRAND TOTAL	6,484	159,811	5,744	5,832	191,500	191,500

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	25							
	25-4143							
121	SALARIES	20,000	14,545	72.72 %	14,385			
122	OVERTIME	0	228	0.00 %	249			
123	BOARD OF E&R	0	0	0.00 %		20,000	20,000	20,000
181	FICA	0	1,130	0.00 %	1,119			
260	SUPPLIES AND MATERIALS	5,000	1,721	34.42 %	1,770	20,000	20,000	20,000
312	TRAVEL & TRAINING	3,000	995	33.17 %	462	3,000	3,000	3,000
321	TELEPHONE	0	0	0.00 %		2,500	2,500	2,500
322	POSTAGE	0	0	0.00 %		12,000	12,000	12,000
354	SOFTWARE SUPPORT	20,811	0	0.00 %				
370	Advertising	2,000	673	33.65 %	734	2,000	2,000	2,000
399	CONTRACTED SERVICES	75,000	21,205	28.27 %	21,059	128,000	128,000	128,000
419	RENTALS	0	0	0.00 %		4,000	4,000	4,000
510	CAPITAL OUTLAY	34,000	30,000	88.24 %	32,727			
999	INCREASE IN FUND BAL	0	0	0.00 %				
	TOTAL REVALUATION RESERVE	159,811	70,497	44.11 %	72,505	191,500	191,500	191,500
	TOTAL REVALUATION RESERVE	159,811	70,497	44.11 %	72,505	191,500	191,500	191,500
	GRAND TOTAL	159,811	70,497	44.11 %	72,505	191,500	191,500	191,500

911 Addressing Fund

The 911 Addressing Fund for Cherokee County maintains the data base of all the phone numbers and the address of county residents. The major Source of Funds is the 911 fees collected from the phone companies.

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund #	27	E911 COMMUNICATIONS					
27-3439-363	STATE GRANTS	0	0				
27-3439-420	911 SUBSCRIBER FEES	259,530	272,315	228,493	249,231	275,000	275,000
27-3439-421	911 WIRELESS	114,881	91,965	102,465	100,315	93,000	93,000
27-3831-491	INTEREST EARNED	2,622	0	8,605	8,041	5,607	5,607
27-3850-801	INSURANCE PROCEEDS	0	18,665				
27-3900-700	LEASE PROCEEDS	0	73,583	73,583	80,273		
27-3981-000	CONTRIBUTION FROM GENERAL FUND	166,764	0				
27-3991-991	USE OF FUND BALANCE	0	20,055				
	TOTAL E911 COMMUNICATIONS	543,797	476,583	413,146	437,860	373,607	373,607
	GRAND TOTAL	543,797	476,583	413,146	437,860	373,607	373,607

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	27	E911 COMMUNICATIONS						
	27-4390	E911 COMMUNICATIONS						
121	SALARIES	105,337	95,419	90.58 %	97,061	167,291	96,958	96,958
181	FICA	8,058	7,281	90.36 %	7,406		7,417	7,417
182	RETIREMENT	5,225	4,723	90.39 %	4,804		4,820	4,820
183	HEALTH INSURANCE	24,324	22,297	91.67 %	22,666		20,067	20,067
186	WORKERS COMPENSATION	4,324	4,324	100.00 %	4,717		5,764	5,764
190	PROFESSIONAL SERVICES	37,792	0	0.00 %				
250	VEHICLE FUEL	3,800	1,710	45.00 %	1,708	3,500	3,500	3,500
260	SUPPLIES & MATERIALS	25,000	13,444	53.78 %	14,339	30,000	30,000	30,000
312	TRAVEL & TRAINING	1,200	216	18.00 %	223	4,500	4,500	4,500
321	TELEPHONE	63,000	71,419	113.36 %	71,634	64,000	64,000	64,000
322	POSTAGE	40	0	0.00 %		40	40	40
351	MAINTENANCE	24,000	27,883	116.18 %	27,151	40,000	40,000	40,000
354	SOFTWARE SUPPORT	4,000	3,000	75.00 %	3,273	4,000	4,000	4,000
419	RENTALS	0	0	0.00 %				
491	DUES & SUBSCRIPTIONS	600	532	88.67 %	580	700	700	700
500	CAPITAL ASSETS	9,453	9,453	100.00 %	10,312			
510	CAPITAL OUTLAY	38,720	26,730	69.03 %	29,160	40,000	14,884	14,884
640	MAPPING PROJECT	0	0	0.00 %				
750	LEASE PURCHASE-PRINCIPAL	0	0	0.00 %				
751	LEASE PURCHASE-INTEREST	2,407	0	0.00 %				
901	Transfer to GEn Fund for Debt Service			0.00 %		19,576	57,381	57,381
	TOTAL E911 COMMUNICATIONS	357,280	288,431	80.73 %	295,034	373,607	354,031	354,031

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	27	E911 COMMUNICATIONS						
	27-4391	911 WIRELESS						
191	PROFESSIONAL SERVICES	36,792	0	0.00 %				
312	TRAVEL & TRAINING	0	0	0.00 %				
321	TELEPHONE	0	0	0.00 %				
510	CAPITAL OUTLAY	0	0	0.00 %				
641	MAPING PROJECT WIRELESS	41,300	0	0.00 %				
999	INCREASE IN FUND BAL	41,212	0	0.00 %				19,576
	TOTAL 911 WIRELESS	119,304	0	0.00 %	0	0	0	19,576
	TOTAL E911 COMMUNICATIONS	476,584	288,431	60.52 %	295,034	373,607	354,031	373,607
	GRAND TOTAL	476,584	288,431	60.52 %	295,034	373,607	354,031	373,607

Fire Districts

The Fire District Fund for Cherokee County supports the various volunteer fire departments that provided fire protection services for the fire districts. The major Source of Funds is the District fire taxes.

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund #	28	DUE TO FIRE DISTRICTS FUND					
28-3102-130	AD VAL FIRE DISTRICTS	831,189	820,000	955,781	1,015,828	883,455	883,455
28-3103-140	AUTO TAX FIRE DISTRICTS	67,793	85,000	35,850	39,110	62,286	62,286
	TOTAL DUE TO FIRE DISTRICTS FUND	898,982	905,000	991,631	1,054,938	945,741	945,741
	GRAND TOTAL	898,982	905,000	991,631	1,054,938	945,741	945,741

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	28	DUE TO FIRE DISTRICTS FUND						
	28-4145	FIRE DISTRICTS/AD VA						
694	DISTRIBUTIONS TO FIRE DISTRICT	905,000	991,632	109.57 %	1,054,938		945,741	945,741
	TOTAL FIRE DISTRICTS/AD VA	905,000	991,632	109.57 %	1,054,938	0	945,741	945,741
	TOTAL DUE TO FIRE DISTRICTS FUND	905,000	991,632	109.57 %	1,054,938	0	945,741	945,741
	GRAND TOTAL	905,000	991,632	109.57 %	1,054,938	0	945,741	945,741

Bear Paw Service Districts

The Bear Paw Service District Fund for Cherokee County supports the maintenance and security for the Bear Paw Service area. The major Source of Funds is the Service District taxes.

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund #	29	DUE BEAR PAW FUND					
29-3102-131	AD VAL BEAR PAW	249,321	250,000	103,934	113,383	244,295	244,295
29-3103-141	AUTO TAX BEAR PAW	2,507	4,000	818	892	2,600	2,600
	TOTAL DUE BEAR PAW FUND	251,828	254,000	104,752	114,275	246,895	246,895
	GRAND TOTAL	251,828	254,000	104,752	114,275	246,895	246,895

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	29	DUE BEAR PAW FUND						
	29-4145	BEAR PAW-AD VAL						
695	BEAR PAW-AD VAL	250,000	103,934	41.57 %	113,383		244,295	244,295
697	Bear Paw Auto	3,950	781	19.77 %	854		2,600	2,600
698	Collection Fee	50	37	74.00 %	38			
	TOTAL BEAR PAW-AD VAL	254,000	104,752	41.24 %	114,275	0	246,895	246,895
	TOTAL DUE BEAR PAW FUND	254,000	104,752	41.24 %	114,275	0	246,895	246,895
	GRAND TOTAL	254,000	104,752	41.24 %	114,275	0	246,895	246,895

Debt Service Fund

The Debt Service Fund for Cherokee County accounts for resources set aside to pay the QZAB debt that was incurred for school renovations. The major Source of Funds is the County's General Fund.

Revenue Budget Worksheet

7/1/2007 Through 6/30/2008

Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
05-06	06-07	06-07	06-07	07-08	07-08

Fund #		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
30	DEBT SERVICE						
30-3831-491	INTEREST EARNED	23,864	15,000	18,507	20,185	56,000	56,000
30-3981-000	CONTRIBUTION GENERAL FUND	383,561	383,561	383,561	418,430	383,561	383,561
	TOTAL DEBT SERVICE	407,425	398,561	402,068	438,615	439,561	439,561
	GRAND TOTAL	407,425	398,561	402,068	438,615	439,561	439,561

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

			Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	30	DEBT SERVICE							
	30-9999	DEBT SERVICE							
	999	INCREASE IN FUND BALANCE	398,561	0	0.00 %			439,561	439,561
		TOTAL DEBT SERVICE	398,561	0	0.00 %	0	0	439,561	439,561
		TOTAL DEBT SERVICE	398,561	0	0.00 %	0	0	439,561	439,561
		GRAND TOTAL	398,561	0	0.00 %	0	0	439,561	439,561

Hiwassee Valley Pool & Wellness Center Enterprise Fund

Hiwassee Valley Pool & Wellness Center Enterprise Fund for activities at the center. The resources for the center come from Membership dues and fees.

Cherokee County
 Revenue Budget Worksheet
 7/1/2007 Through 6/30/2008

		Prior Year Actual	Current Budget	Revenue to Date	Estimated Entire Year	Manager Recommends	Board Approval
		05-06	06-07	06-07	06-07	07-08	07-08
Fund #	66	Wellness Center					
	66-3700-510	0	0			461,250	461,250
	TOTAL Wellness Center	0	0	0	0	461,250	461,250
	GRAND TOTAL	0	0	0	0	461,250	461,250

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

		Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund #	66							
	Wellness Center							
	66-6130							
	Wellness Center							
121	Salaries			0.00 %			102,608	102,607
123	PART TIME			0.00 %			21,863	21,863
181	FICA			0.00 %			9,522	9,522
182	Retirement			0.00 %			5,130	6,186
183	Health Insurance			0.00 %			26,756	13,378
186	Workmen's Comp Ins.			0.00 %			6,224	6,072
260	Office Supplies			0.00 %			3,000	3,000
261	Pool Supplies			0.00 %			12,000	12,000
262	Building Supplies			0.00 %			5,000	5,000
263	Fitness Supplies			0.00 %			1,500	1,500
264	Supplies Other			0.00 %			2,000	2,000
312	Travel & Training			0.00 %			1,200	1,200
321	Telephone			0.00 %			1,200	1,200
322	Postage			0.00 %			1,200	1,200
330	Electricity			0.00 %			10,000	10,000
331	Gas Utilities			0.00 %			14,800	14,800
332	Cable TV			0.00 %			1,200	1,200
334	Water			0.00 %			4,000	4,000
351	Maintenance			0.00 %			5,000	5,000
352	Maintenance Office Equip			0.00 %			500	500
353	Maintenace Pool Equip.			0.00 %			5,000	5,000
354	Maintenace Exercise Equip			0.00 %			1,000	1,000
360	Miscellaneous			0.00 %			12,000	24,475
370	Advertising			0.00 %			3,000	3,000
450	Insurance			0.00 %			5,800	5,800
491	Dues			0.00 %			800	800
492	Permits			0.00 %			600	600
501	Interest			0.00 %			40,000	40,000
999	Increase in Fund Balance			0.00 %				158,347
	TOTAL Wellness Center	0	0	0.00 %	0	0	302,903	461,250

Expenditure Budget Worksheet

7/1/2007 Through 6/30/2008

	Amended Budget 06-07	Expended/ Encumbered 06-07	% Spent	Est.Exp. Entire Year 06-07	Dept Head Request 07-08	Manager Recomends 07-08	Board Approval 07-08
Fund # 66 Wellness Center							
TOTAL Wellness Center	0	0	0.00 %	0	0	302,903	461,250
GRAND TOTAL	0	0	0.00 %	0	0	302,903	461,250

Cherokee County
Capital Improvement Plan
2007 -2008

				FY 07-08			
				Funding Sources			
				Est. Cost	County	Grant	Loan
Information Tech							
911 Dell optiples gx745	2	\$	1,357.00	2,714	2,714		
911 Dell Ultra sharp Flat panel displays	3	\$	209.00	627	627		
Tax Dell optiples gx745	5	\$	1,357.00	6,785	6,785		
Mapping Dell Prcision 690	2	\$	3,617.08	7,234	7,234		
EM Dell optiples gx745	1	\$	1,357.00	1,357	1,357		
Building Dell optiples gx745	2	\$	1,357.00	2,714	2,714		
IT Dell Power Edge 2950	1	\$	5,160.00	5,160	5,160		
IT Dell Power Edge NAS Server	2	\$	5,259.00	10,518	10,518		
IT APC Smart UPS 1500	2	\$	663.33	1,327	1,327		
IT APC Rack PDU	1	\$	84.00	84	84		
Total Computer Replacements				38,520	38,520		
BRMEMC Co. fiber				40,000	40,000		
Total Information Tech				78,520	78,520		
Finance Office							
Software				250,000	250,000		250,000
Mapping-GIS							
Aerial Photography				36,000	36,000		
Register Of Deeds							
Prepay System				12,022	12,022		
Public Buildings							
Court Room A/C				11,500	11,500		
Other				3,500	3,500		
10-4190-				15,000	15,000		
Central Communications							
3 chairs				6,000	6,000		
Back up UPS				1,000	1,000		
				7,000	7,000		
Emerg. Medical Serv							
3 Ambulances	3		160000	480,000			480,000
4 Cardiac Monitors	4		11250	45,000	45,000		
Wage Adjustment				25,154	25,154		
				550,154	70,154		480,000
Building Inspector							
Vehicles	2		22000	44,000	44,000		
Tablet PC	1		2300	2,300	2,300		
				46,300	46,300		
Transportation							
2 vans 90% grant				66,382	6,638	59,744	
Copier 90%grant				3,500	350	3,150	
2 computers 90% grant				2,862	286	2,576	
2 mobile radios 90% grant				2,466	247	2,219	
Wage Adjustment				300	300	-	
				75,510	7,821	67,689	-
Coop Extension Ser							
Copier				13,177	13,177		

FY 07-08

Funding Sources

	Est. Cost	County	Grant	Loan
Health & Human Services				
Health Dept.				
Wage Adjustment	5,015	5,015		
1Vehicle	20,000	20,000		
Computers	6,000	6,000		
	<u>31,015</u>	<u>31,015</u>	-	-
Social Services				
Mini Van	23,400	23,400		
Shelves	2,400	2,400		
PCs & Monitors	8,612	8,612		
Printer	5,999	5,999		
Cisco switch	10,233	10,233		
Wage Adjustment	(12,737)	(12,737)		
	<u>37,907</u>	<u>37,907</u>	-	-
Cultural & Recreational				
Library				
Andrews Parking	16,500	16,500		
Recreation-Cherokee County				
Capital Improvements- Ball Fields	10,000	10,000		
Recreation-Town of Andrews				
Diesel Mower	9,000	9,000		
Landfill				
Garbage Truck	145,000	-		145,000
Cans	10,125	10,125		
New site preparation	25,000	25,000		
Recycling Trailers	25,000	25,000		
Total Landfill	<u>205,125</u>	<u>205,125</u>		<u>205,125</u>
911 Addressing				
Hand held GPS	7,717	7,717		
Graphic Vinyl cutter -plotter	7,167	7,167		
	<u>14,884</u>	<u>14,884</u>		<u>14,884</u>
			<u>14,884</u>	
Totals	<u>2,014,466</u>	<u>774,088</u>	<u>355,387</u>	<u>1,575,009</u>