



# Citizen's Annual Financial Report

For the Fiscal Year Ended June 30, 2015

## Union County, North Carolina



About the cover:

This year's cover is a tribute to the evolution of Union County's community. Monroe is the County seat, and until 2012 was the largest City and population in the County. The downtown is diverse with the classical gridded streets, eateries, railroad hub and was built around the Historical Courthouse, one of the oldest buildings in the County.

The County has continued to evolve and become widely diverse, with the western region of the County commercialized and home to numerous residential housing communities. Monroe offers a historic downtown with the greatest diversity of commercial offerings, and is the geographic center of the County. The east side continues to offer the only university within the County, and is otherwise rural with a number of farms.

Cover assembled and exhibited by Christopher Alexander, Union County Administrative Services/ Finance Division.

Photo of Downtown Monroe provided by 2015 UCPS graduate Alex Keth of Marvin, NC .





# 2015 Citizen's Annual Financial Report

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ESTABLISHED 1842

# UNION COUNTY GOVERNMENT

NORTH CAROLINA

## BOARD of COUNTY COMMISSIONERS



Richard Helms,  
Chairman



Stony Rushing,  
Vice - Chairman



Jerry Simpson



Frank Aikmus

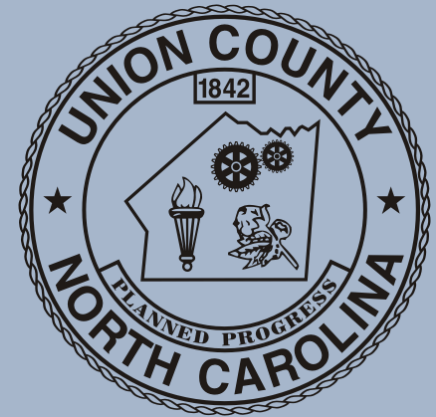


Lance Simpson





## Letter from the County Manager Cindy Coto



I am proud, on behalf of the Board of County Commissioners and the Management of Union County to present the County's Popular Annual Financial Report (PAFR). Provided in this report are the financial highlights from the fiscal year ended June 30, 2015.

The County provides significant financial detail through the Comprehensive Annual Financial Report (CAFR). For those without an accounting background, the CAFR can be daunting. In a continuing effort to provide transparency to the residents and general users of this information, the County has endeavored to provide the pertinent financial information in an understandable, meaningful way.

The financial statements used in the report are significantly simplified and condensed to reflect the County's government-wide information. The report is designed to provide insight to the residents and the non-traditional users of financial statements. The report is not intended to be comprehensive, but provides a clear picture of the County's general financial condition.

We welcome your comments, questions, and concerns; and we appreciate your interest in the County and its financial information.

Sincerely,

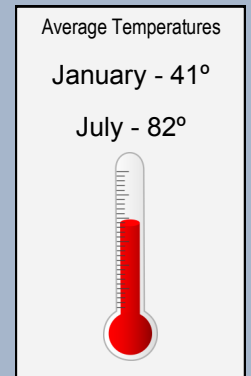
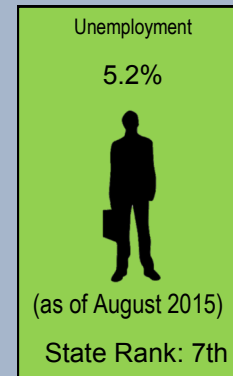
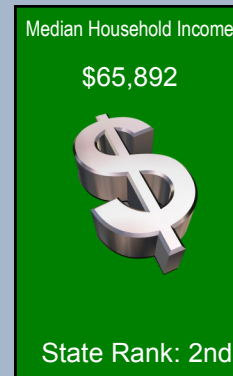
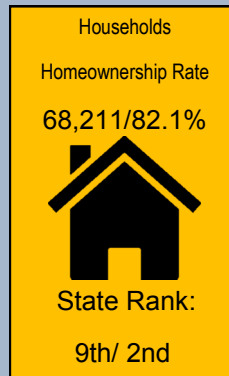
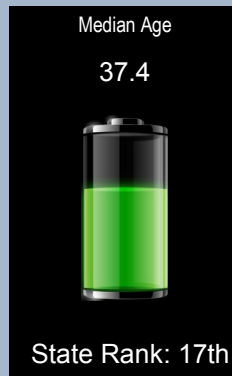
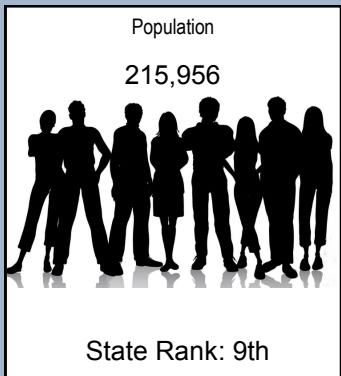
Cynthia A. Coto

Union County Manager



# Quick Facts About *Union County*

Established in 1842, Union County was formed from parts of Anson County and Mecklenburg County. Its name was a compromise between Whigs, who wanted to name the new county for Henry Clay, and Democrats, who wanted to name it for Andrew Jackson. Situated in the south central Piedmont area of North Carolina, Union County is approximately 643 square miles of land south-east of Charlotte.

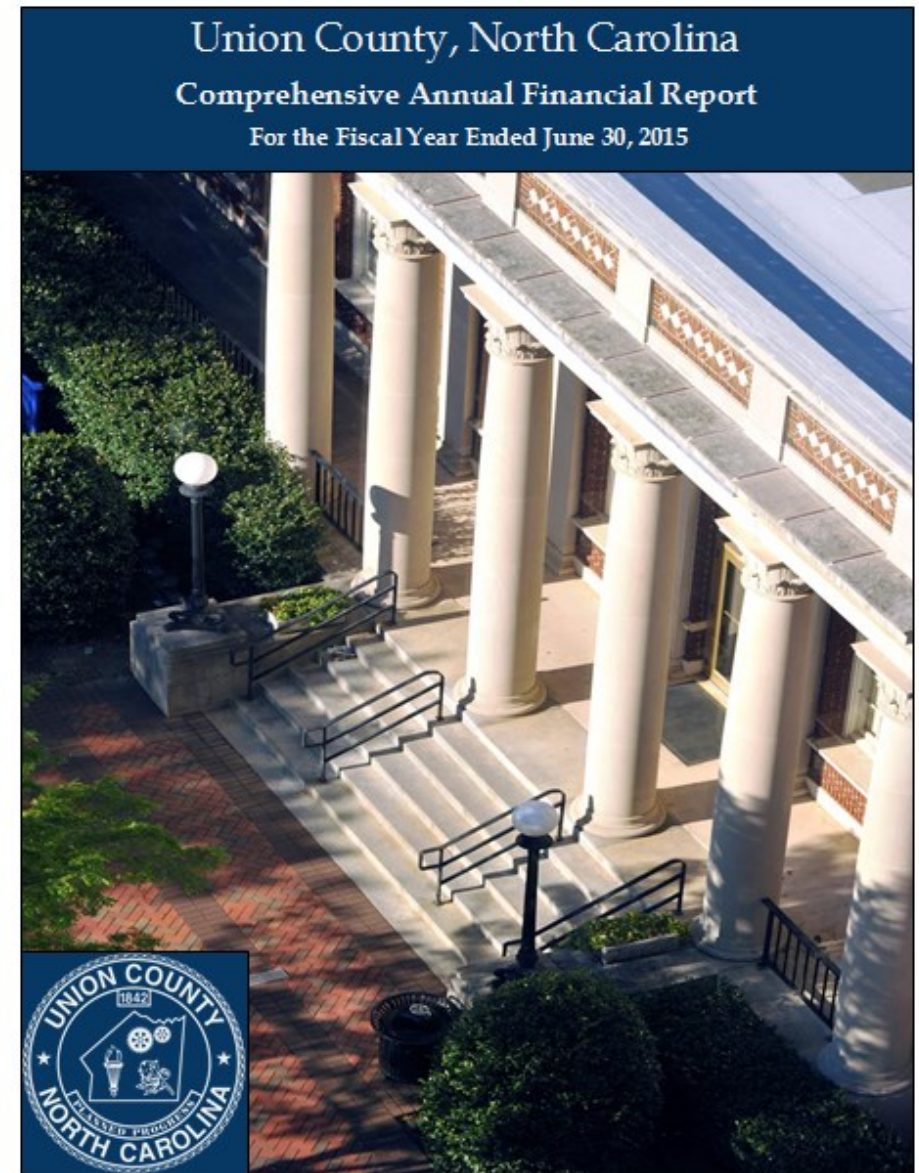




## **About the PAFR**

As part of its continuing efforts to improve governmental transparency, the County publishes the PAFR as a supplement to the CAFR and to provide an overview of government, the service areas, your elected officials, and provide an easy to read overview of the County's overall fiscal health.

We hope you find the PAFR to be concise, informative and easy to read. As you review this document, we encourage you to share your thoughts with us, and we value your input and comments. The FY 2015 Comprehensive Annual Financial Report (CAFR) can be found on the Union County, NC Finance Website by clicking [FY 2015](#) (or at <http://www.unioncountync.gov/portals/0/finance/cafr/fy2015cafr.pdf>) If you have interest in our previous financial documents (monthly reports, annual budgets, annual audits or other information), please visit us at the [Finance Division Website](#).





## Overview

Union County's financial cycle begins July 1st and ends on June 30th, during which we have two major processes - Annual Audit and the Annual Operating and Capital Budget process. The diagram below shows our plan of work model. As the flow chart indicates, the Manager's Plan of Work is the starting place for the annual cycle, establishing the foundation and priorities for the budget process and providing measurable and tangible goals.

The plan of work is built on the concept of establishing objectives, determining deliverables, reporting and feedback, adjusting the deliverables, and ultimately celebrating successes. The plan of work is revisited every year through the budget process, evaluated, and adjusted.

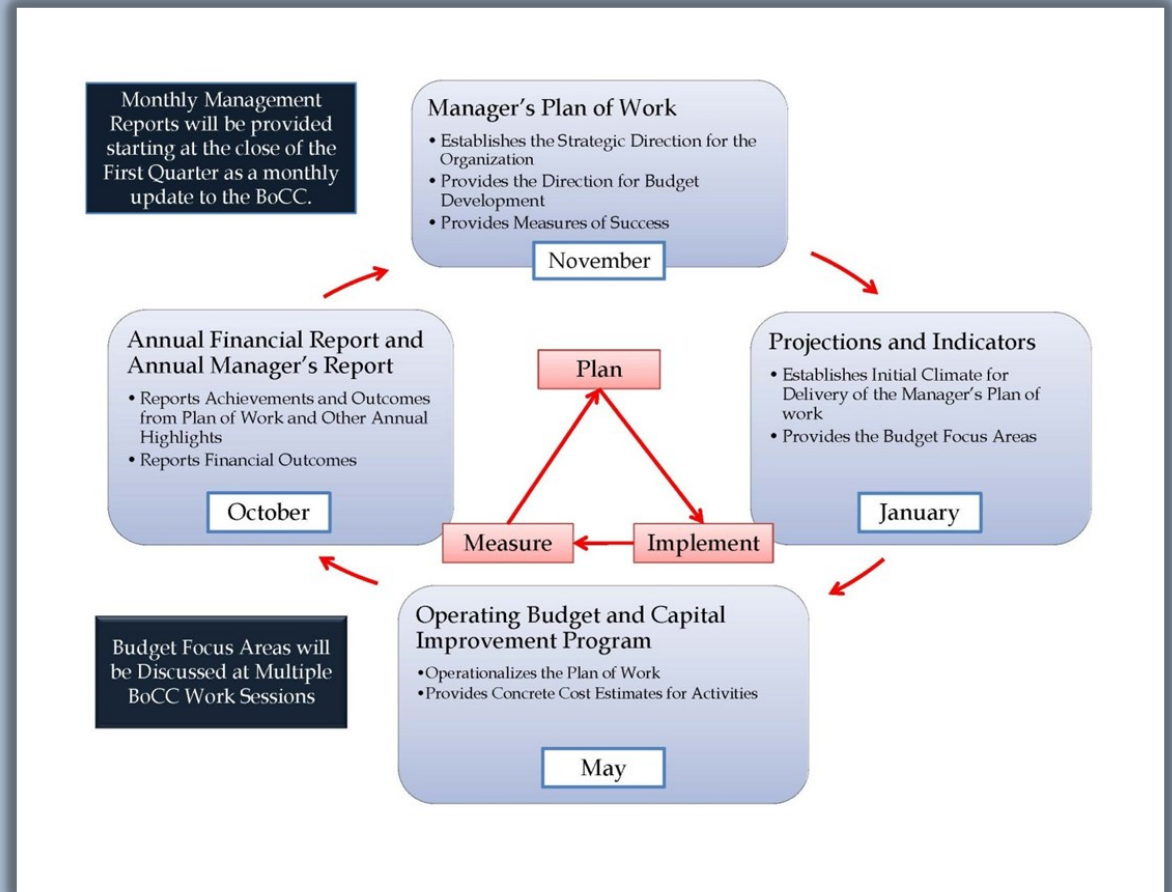
Our end of year financial statements are audited by an independent external auditing firm (Cherry Bekaert LLP), and have received an unmodified or clean audit opinion.

Contact:

[Jeffrey Yates](#)

Executive Director of  
Administrative Services/ CFO

500 N. Main Street, Suite 700  
Monroe, NC 28112  
704.283.3813





## ***FY 2014 Financial Award***

The Government Finance Officers Association (GFOA) of the United States and Canada has given it's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to Union County for the fiscal year ended June 30, 2014. This Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to the GFOA.



Government Finance Officers Association

## **Award for Outstanding Achievement in Popular Annual Financial Reporting**

Presented to

**Union County  
North Carolina**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2014**

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director/CEO



## County Services by Service Area and Division

Service Area	
Division	
Administrative Services	
Finance	Information Technology
Procurement	Budget
Board of Elections	
Community Services	
Cooperative Extension	Library
Parks & Recreation	Soil & Water Conservation
Emergency Services	
911 Communications	Emergency Management
Emergency Medical Services	Fire Marshal's Office
Volunteer Fire Departments (Funding Only)	
General County Administration	
Board of County Commissioners	Central Administration
Human Resources	Legal
Tax Administration	
Growth Management	
Building Code Enforcement	Planning
Human Services	
Public Health	Social Services
Transportation and Nutrition	Veterans Services
Outside Agencies and Community Partners (Funding Only)	
Public Works	
Water & Sewer	Solid Waste
Stormwater	Facilities Management
Register of Deeds	
Union County Sheriff's Office	
Union County Public Schools (Funding Only)	

## Primary Employers and Largest Taxpayers

Company Name	Industry	Employment Range
Union County Schools	Education & Health Services	1,000+
Charlotte Mecklenburg Hospital	Education & Health Services	1,000+
Tyson Farms Inc.	Manufacturing	1,000+
TDY Industries LLC	Manufacturing	1,000+
County of Union	Public Administration	1,000+
Harris Teeter Inc. (Kroger)	Trade, Transportation & Utilities	500-999
Wal-Mart Associates Inc.	Trade, Transportation & Utilities	500-999
Pilgrims Pride Corporation	Manufacturing	500-999
City of Monroe	Public Administration	500-999
Scott Technologies Inc.	Manufacturing	500-999

Name	Type of Business	Percentage of Total Assessed Valuation
Allegheny Technologies (Allvac)	Metals	0.73%
Union Electric Membership Corp.	Utility	0.50%
Charlotte Pipe & Foundry Co.	Plastics	0.44%
Duke Power Company	Utility	0.36%
Pee Dee EMC	Utility	0.23%
Piedmont Natural Gas Co.	Utility	0.22%
Lennar Carolinas LLC	Home Builder	0.16%
AEP Industries	Manufacturer	0.16%
Walmart Real Estate Business Trust	Retail	0.15%
WSDL Millbridge VI LLC	Real Estate	0.14%
Total assessed valuation % of top 10 taxpayers		<u>3.09%</u>

## ***Fiscal Sustainability - Keeping Union County's Fiscal House in Order***

How would you know if the County's finances were in good shape? Considering the economic pitfalls that impacted the housing industry and the County's dependence on ad valorem taxes, what is the measure of performance among municipal government? Below are the performance measurement tools Union County uses to gauge our annual results.

### ***Municipal Credit Rating***

Similar to a personal credit score, the County has engaged three independent rating agencies to monitor the County's finances. A municipal credit rating has a direct impact on the county's ability to successfully attract investors, and more importantly achieve the lowest interest rate possible.

### ***Debt***

The Board of County Commissioners has identified Fiscal Sustainability in their Plan of Work for the past two years, and with good reason. Union County's residential growth imposed significant pressure on the budget during the prior decade, requiring additional taxes to pay for debt service associated with new schools. There are limits and like most households, counties do not have the ability to cash fund significant investments, so funds are raised through debt issuance.

### ***Budget***

"There is no dignity quite so impressive, and no one independence quite so important, as living within your means" - Calvin Coolidge. The instituting of a modified zero-based budget requires a ground up cost approach, and NC General Statutes require a balanced budget. The County's historical performance versus budget has been sound, often better than projection.

### ***Fund Balance***

If there is one thing history has taught us, it is to expect the unexpected. Counties prepare for the unplanned by having savings in the form of fund balance. The Board of County Commissioner's Fund Balance Policy establishes a bench mark of 20% of expenditures. The benchmark level will ensure the County's ability to operate during natural disasters as experienced during Hurricane Hugo.

### ***Financial Planning***

Understanding the long term needs and obligations is paramount to planning for their impacts. Whether accounting for retirement funding, healthcare, or building maintenance, it is important to save today for tomorrow's needs.



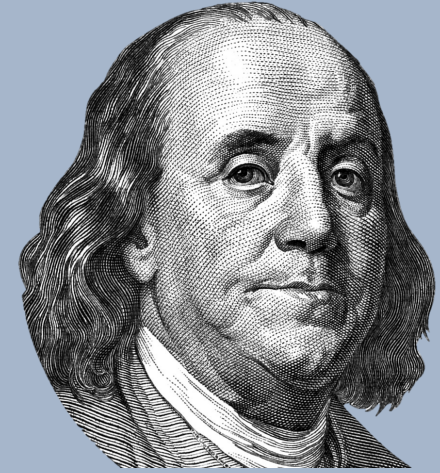


## ***Financial Stability and Progress***

The County is a mutual asset of all 215,956 residents for the purpose of providing services to the collective whole. The services provided by the County include, but are not limited to, law enforcement and fire protection, water and sewer, health, human and social services, transportation, waste disposal, and funding for education.

### ***Credit Rating***

The County is proud of the Aa1/AA+/AA+ credit ratings, which signify the second highest rating possible in the municipal rating scale. The County has never been downgraded, a testament to the continued financial stability seen in the County. Standard and Poor's upgraded the County to AA+ in June 2015 from AA.



### ***Debt***

Between 2000 and 2009 the County issued \$121.40 million in installment debt and \$446.86 million in General Obligation Bonds. At the close of FY 2007, general fund debt obligations totaled \$620 million, or \$3,663 per capita. Today, as a result of proactive debt management, advanced refunding's, and better financial options, the County has \$407.8 million in general fund debt outstanding, or \$1,888 per capita.

### ***Budget***

The County is mandated by North Carolina General Statute to provide and pass a balanced budget. The budget provides the guidance to the County to make sure the spending is in line with revenues. Historically, the County has posted above average revenues, and trimmed expenditures throughout the budget year. The County's revenues have exceeded expenditures (not inclusive of transfers) in 18 of the past 20 fiscal years.

### ***Fund Balance***

The Board of County Commissioners has passed robust policies outlining the appropriate reserve levels the County is expected to maintain. Historically this percentage was set at 16% of General Fund expenditures. However, in 2014, the BoCC strengthened this position to 20% of the total General Fund's and Schools Budgetary Fund's FY 2015 budgeted expenditures.

### ***Financial Planning***

The County utilizes historical budget analysis, revenue projections, long range growth models and the Capital Improvement Program to determine future needs, timing, and acquisition of assets. Furthermore, the County uses outside actuarial sources for calculations of OPEB, health care and pension obligations in order to proactively fund for future costs on a pro-rata basis.

## Government-wide Statements

The government wide financial statement is a review of the financial standing of Union County, and provides year over year change in net position. They are broken down into two distinct categories; governmental activities and business activities. The County's government wide financial statements are prepared on an accrual basis of accounting. Additional information can be found on page C-3 of the FY 2015 Comprehensive Annual Financial Report.

To the right is the Statement of Net Position. It demonstrates the assets and liabilities that are owned and owed by the County, in addition to producing a net position for each category.

For Union County you will notice the assets in the governmental activities are outweighed by the liabilities, yielding a negative net position. The reason for this is directly related the assets financed by the County, and conveyed to other entities. In the case of Union County, that is primarily the Union County Public School District.

During the previous 10 years the County has financed **\$395 million** in schools, and while the County continues to carry the debt, the assets (namely the buildings) have been conveyed to the District creating a liability without a matching asset.

Year over year, the Governmental Activities have improved by \$44.6 million, and the Business Activities have improved by \$3.8 million. A large part of these changes come from the reduction of outstanding debt through principal reduction.

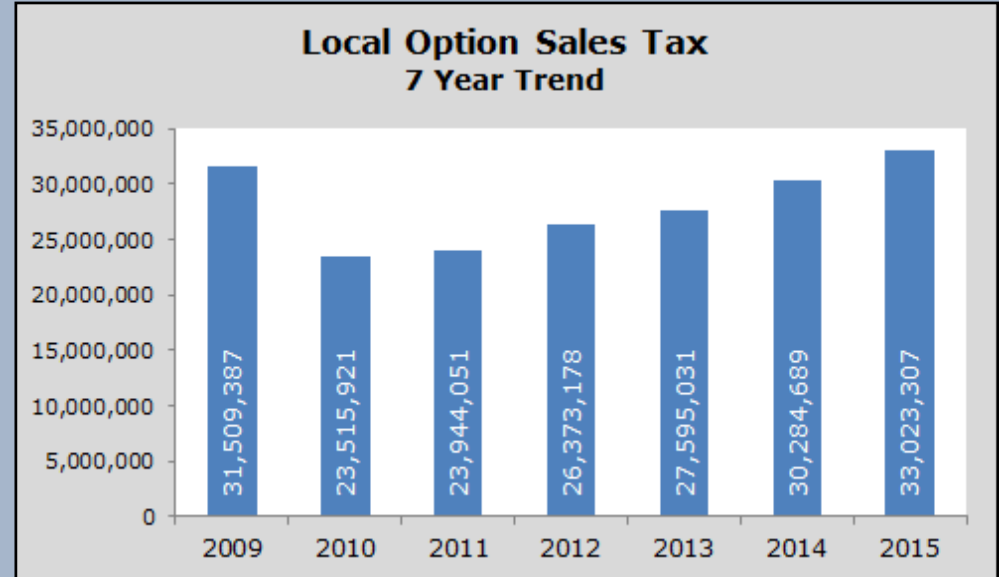
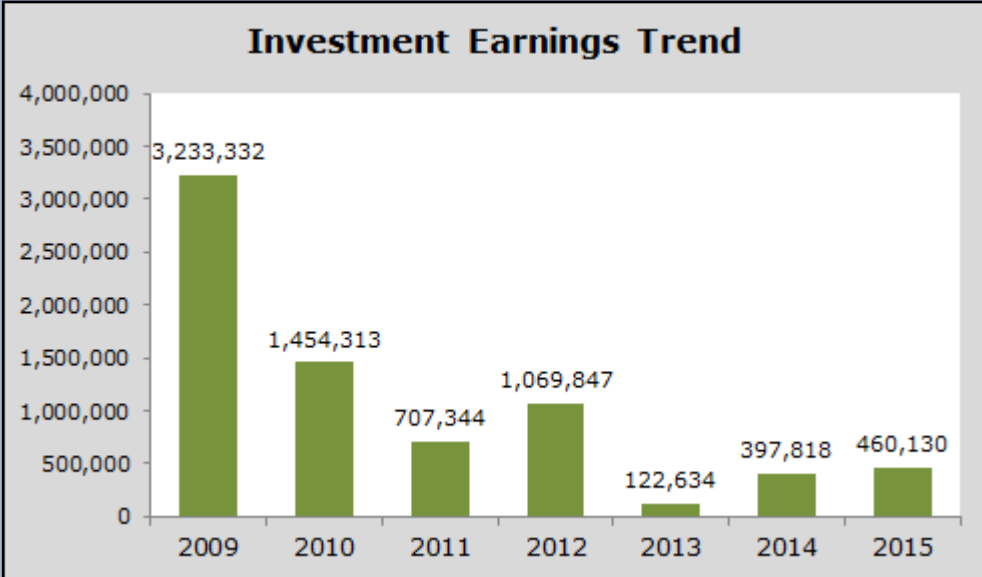
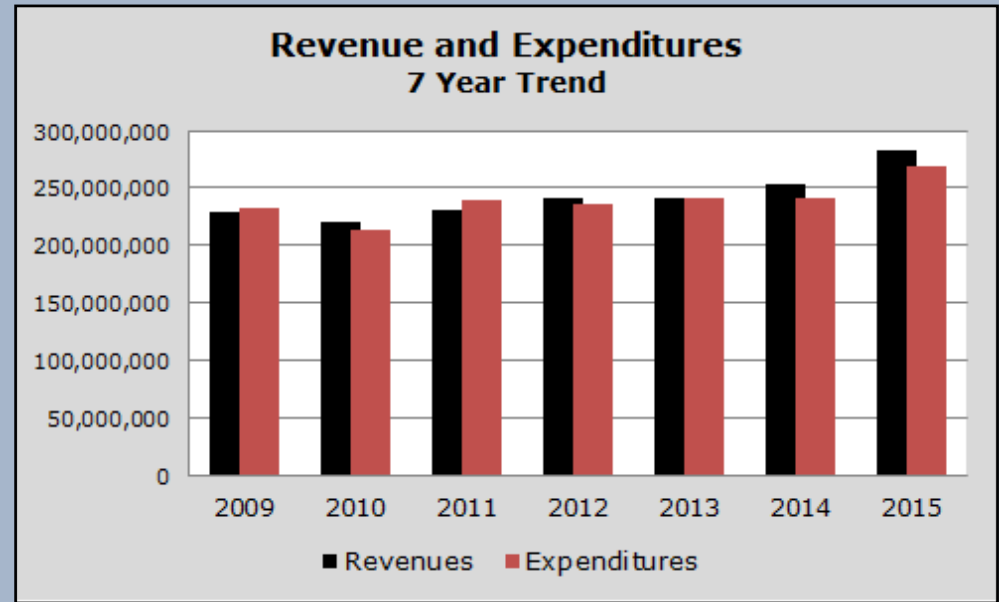
Net Position (in millions)						
	Governmental Activities		Business Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current Assets	\$143.9	\$129.5	\$79.6	\$79.8	\$223.5	\$209.3
Non current Assets (inclusive of Capital Assets)	123.7	119.0	256.9	252.1	380.6	371.1
<b>Total Assets</b>	<b>267.6</b>	<b>248.5</b>	<b>336.5</b>	<b>331.9</b>	<b>604.1</b>	<b>580.4</b>
<b>Deferred Outflows of Resources</b>	<b>20.5</b>	<b>0.4</b>	<b>6.1</b>	<b>4.6</b>	<b>26.6</b>	<b>5.0</b>
Current Liabilities	53.4	48.2	11.9	8.1	65.3	56.3
Non Current Liabilities	13.8	14.7	9.7	9.8	23.5	24.5
Non Current Long Term debt	393.8	412.3	52.2	55.0	446.0	467.3
<b>Total Liabilities</b>	<b>461.0</b>	<b>475.2</b>	<b>73.8</b>	<b>72.9</b>	<b>534.8</b>	<b>548.1</b>
<b>Deferred Inflows of Resources</b>	<b>13.1</b>	<b>4.3</b>	<b>3.2</b>	<b>1.8</b>	<b>16.3</b>	<b>6.1</b>
<i>Net Position</i>						
Net Investment in Capital Assets	47.6	44.8	170.5	163.6	218.1	208.4
Restricted	40.9	34.0	1.3	1.3	42.2	35.3
Unrestricted	(274.5)	(309.4)	93.8	96.9	(180.7)	(212.5)
<b>Total Net Position</b>	<b>(\$186.0)</b>	<b>(\$230.6)</b>	<b>\$265.6</b>	<b>\$261.8</b>	<b>\$79.6</b>	<b>\$31.2</b>



## Total Government Funds Revenues and Expenditures - Hitting our Targets & Trends

The County has successfully controlled expenses and conservatively budgeted revenues in order to maintain ample reserves in the recent past. As a result the County's stability has improved. In the graph to the right you can see the County has stayed "in the black", meaning revenues greater than expenses.

The ability to continually control expenses is a testament of the County's budgeting prowess, in spite of significant decreases in investment earnings of \$3.2MM since FY 2009. Although local option sales taxes declined significantly between 2009 and 2010, it has rebounded by \$9.5MM since.



## General Fund

The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, with the exception of those required to be accounted for in different funds, such as business type activities.

The lead source of revenues are ad valorem taxes, followed by local option sales tax. Since the economic downturn in 2009, the County has begun to experience growth of the local option sales tax, which grew approximately \$2.7 million from the prior (2014) fiscal year.

Sales, service, permits and fees grew approximately \$.8 million over the prior year, while investment earning grew \$.1 million, and all other revenues increased by \$1.4 million.

In addition to being the largest source of revenues in the County, ad valorem taxes are essentially the only revenue source the County has the ability to increase, through the setting of the tax rates. Local option sales tax and the rest of the revenues are essentially based on the market, residential growth, and usage. As a result the County has little flexibility to increase revenues throughout the year.

### Revenues, Expenditures and Changes in Fund Balance (in millions)

	General Fund	
	2015	2014
<b>Revenues</b>		
Ad valorem taxes	\$189.2	\$165.0
Local option sales tax	32.1	29.4
Sales, services, permits and fees	9.4	8.6
Other	41.2	39.8
Investment earnings	0.5	0.4
<b>Total Revenues</b>	<b>272.4</b>	<b>243.2</b>
<b>Expenditures</b>		
General Government	11.1	11.5
Public Safety	39.2	35.0
Economic and Physical Development	2.6	2.4
Human Services	40.5	37.4
Cultural and Recreational	6.3	5.9
Education	89.8	85.2
Debt service	48.3	47.4
<b>Total Expenditures</b>	<b>237.8</b>	<b>224.8</b>
Excess of revenues over expenditures before transfers	<b>34.6</b>	<b>18.4</b>
Transfers in/(out)	(32.6)	(17.9)
Increase in fund balance	2.0	0.5
Fund Balance-Beginning of Year	80.1	79.7
<b>Fund Balance-End of Year</b>	<b>\$82.1</b>	<b>\$80.2</b>



## General Fund - Where it comes from & where it goes

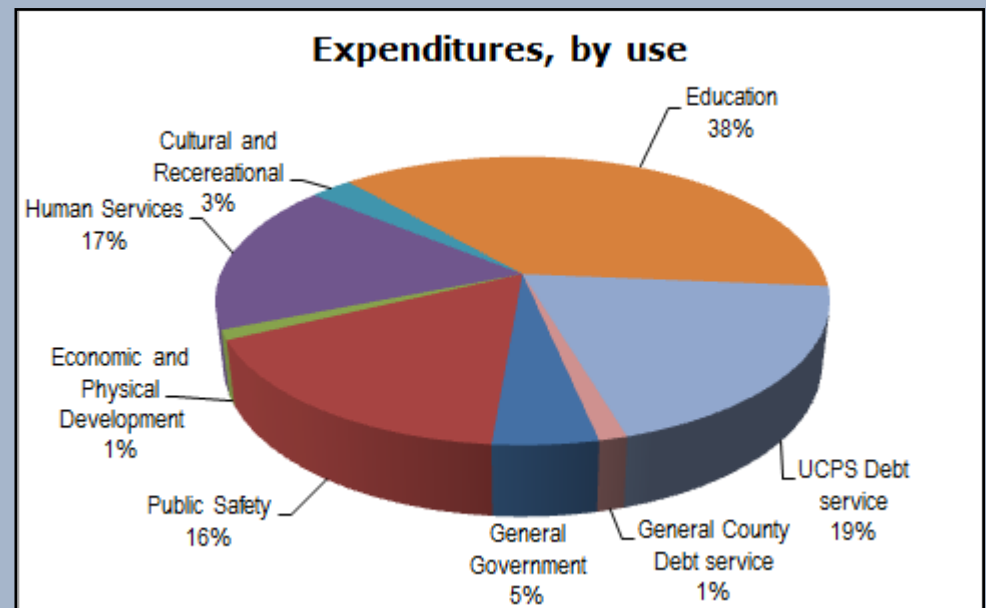
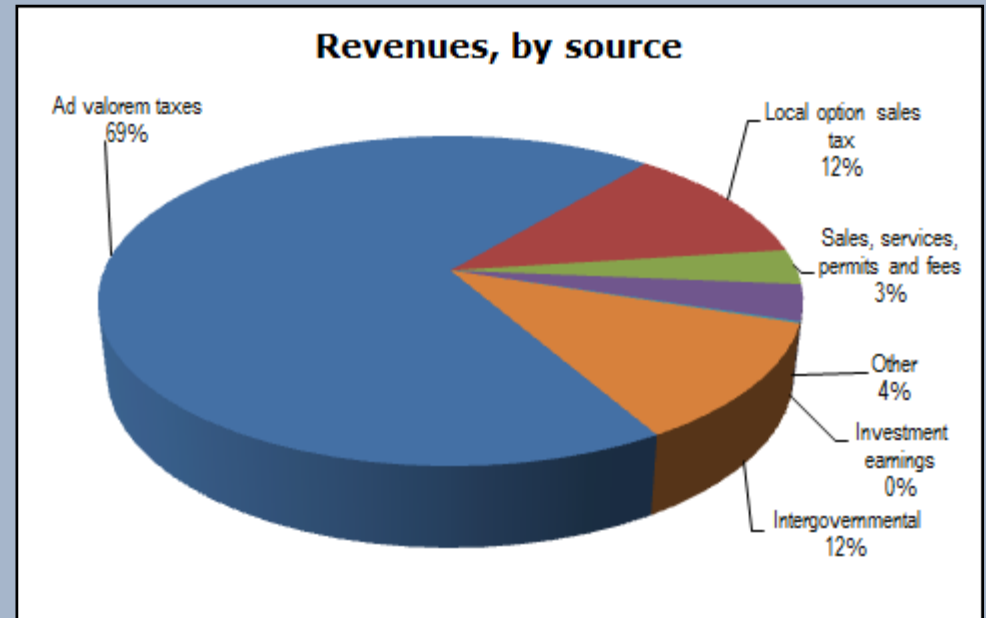
Like the majority of North Carolina counties, Union County relies heavily on ad valorem taxes, that is the taxes collected by the County on physical and personal property, based on it's valuation. In FY 2015, ad valorem tax accounted for 69% of all revenues collected by the General Fund. The next largest single revenue source was Local Option Sales Tax, which brought in just over 12% of all revenues last year.

On the expenditure side, we have broken out the uses in a broad spectrum. Educational funding continues to be the greatest use of funds within the County. With roughly 42,000 students, or nearly one in every five residents of the County attending primary school and South Piedmont Community College, education continues to drive expenditures.

The dramatic population growth, and the number of students mentioned above, required a level of capital funding that could only be accomplished through debt funding. Today, (combined) debt service remains the second largest expenditure of the county, at 20%.

Public Safety and Human Services both require significant funding for the services they provide. Law enforcement, fire and EMS remain diligent and waiting for the call of need, using funding for new equipment, training, and better apparatus.

The areas that use the least funding are General Government, Culture & Recreation, and Economic & Physical Development.



## A Review of the County's Debt

### Outstanding Principal

	Governmental Activities		Business-Type Activities		Totals	
	2015	2014	2015	2014	2015	2014
General Obligation Bonds	\$330.7	\$357.8	\$0.1	\$0.2	\$330.8	\$358.0
Installment Financing	77.0	83.3	0.0	0.0	77.0	83.3
Revenue Bonds	0.0	0.0	54.6	58.4	54.6	58.4
	<u>\$407.7</u>	<u>\$441.2</u>	<u>\$54.7</u>	<u>\$58.6</u>	<u>\$462.4</u>	<u>\$499.7</u>



### Outstanding Debt

The County has issued debt for a variety of projects, and have used multiple types of debt to fulfill capital needs. Over the previous year, the County reduced outstanding principal by approximately \$37.3 million.

Capital projects that were completed with debt proceeds include, but are not limited to: Schools, Libraries, Parks, Agriculture and Conference Facility, Water and Sewer Infrastructure, Jail, Public Safety, Emergency Communications equipment and Court Facilities.





## General Fund Debt

### Outstanding General Fund Debt by Use

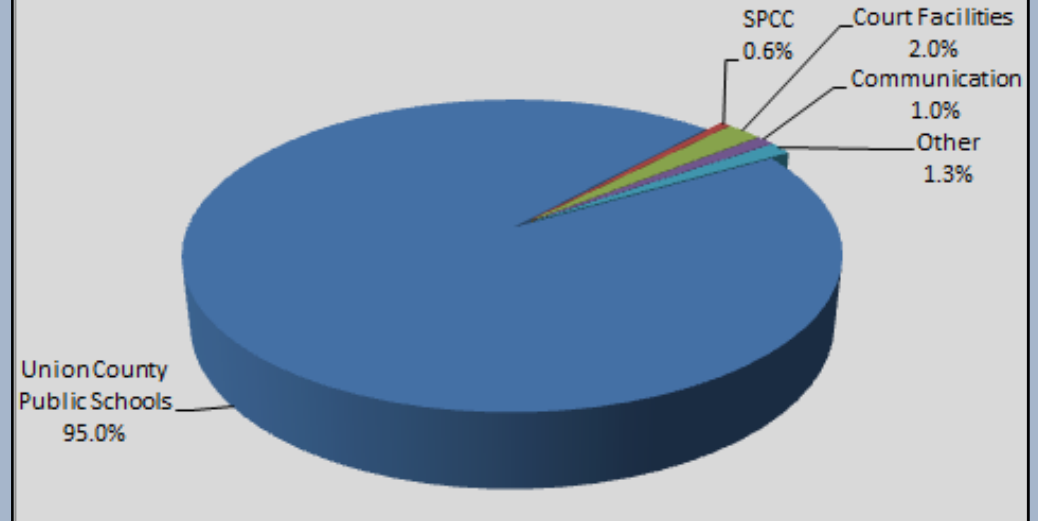
The pie graph is a breakdown of the use of the debt showing the current balances. Although the County has not issued school debt in 6 years, it still remains 95% of the County's outstanding Government Fund debt portfolio. This is in part a result of the tenure of the debt, and in part because the majority of the school debt was issued in the previous 12 years.

### General Obligation Bond Ratings

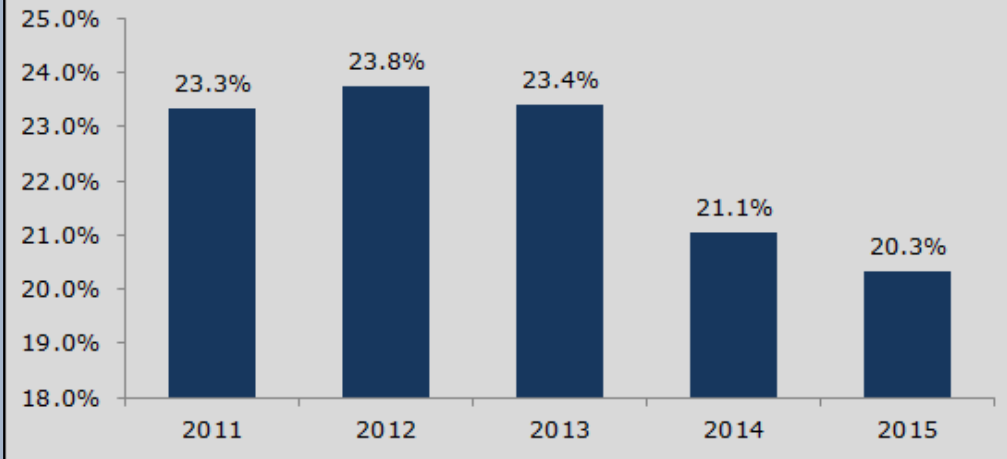
Rating	Agency	Since
Aa1	Moody's Investors Services	FY 2011
AA+	Standard and Poor's	FY 2015
AA+	Fitch Ratings	FY 2011

Debt Service is viewed as a necessary requirement among municipal governments. This is a result of few municipalities having the ability to cash fund large projects. The rating agencies understand this, but discount a rating if the debt service as a percentage of expenditures becomes too high. Union County has been actively working to mitigate debt service, saving residents funds and working toward reducing the debt.

### Debt by Category - Governmental Funds



### Debt Service as % of Expenditures



## Enterprise Debt

The County has issued Combined Enterprise System debt for Water and Sewer capital improvements at various times.

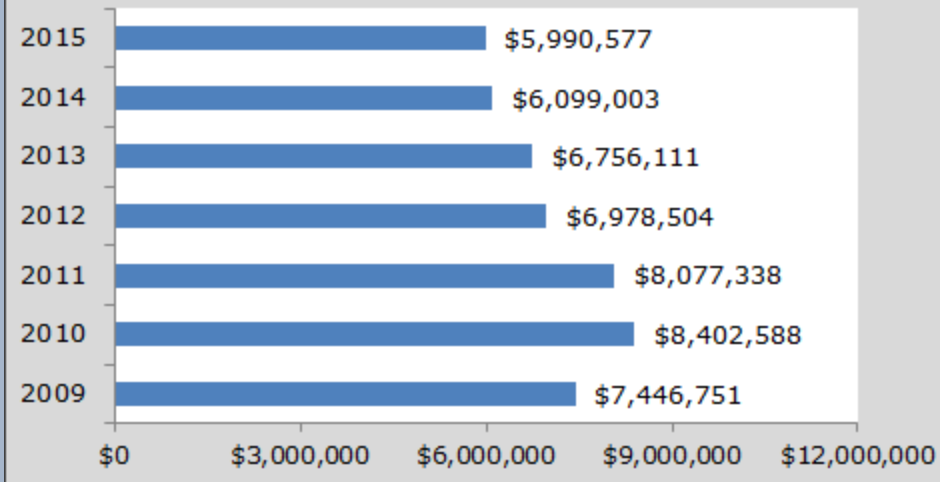
The Enterprise System has three revenue bonds, a small portion of GO bonds (set to expire in FY 2016), and two Clean Water Revolving Loans from North Carolina Department of Environmental Natural Resources (NC DENR).

The debt issued has benefitted the County by providing capital funding for projects such as:

- Catawba River Water Treatment Plant
- 12 Mile Waste Water Treatment Plant
- Water pressure, distribution and collection systems



### Enterprise Fund Debt Service



### Enterprise System Bond Ratings

<u>Rating</u>	<u>Agency</u>	<u>Since</u>
Aa2	Moody's Investors Services	FY 2010
AA-	Standard and Poor's	FY 2009
AA	Fitch Ratings	FY 2010



## Enterprise Revenues and Expenses

The Enterprise System increased revenues by approximately \$4.3 million over FY 2014 as a result of a rate increase and abnormally hot summer which drove higher than normal consumption of water. The system continues to grow the customer base, both through new development and the short line extension program. This year marks the first year in the last five in which the Enterprise System has had an operating gain before non-operating revenues and capital contributions.



### Revenues, Expenses, and Changes in Net Position (in millions)

	Business Type Activities - Enterprise Funds	
	2015	2014
<b>Operating Revenues</b>		
Charges for service	\$37.2	\$33.5
Disposal fees	0.4	0.4
Other Operating Revenues	1.5	0.9
<b>Total Revenues</b>	<b>39.1</b>	<b>34.8</b>
<b>Operating Expenses</b>		
Personnel	7.3	7.6
Operating expenses	17.2	15.5
Depreciation	12.1	11.6
Operating leases	0.3	0.5
Landfill closure	0.4	0.1
<b>Total Expenses</b>	<b>37.3</b>	<b>35.3</b>
Operating gain/(loss)	<b>\$1.8</b>	<b>(\$0.5)</b>
<b>Nonoperating Revenues (Expenses)</b>		
Investment earnings	0.4	0.2
Intergovernment grant revenues	0.0	1.9
Gain on sale of assets	0.1	0.1
Interest/fees on long term debt	(1.7)	(1.8)
Gain (loss) on investment in joint venture	(1.1)	(0.2)
	<b>(2.3)</b>	<b>0.2</b>
Interfund Transfers Out	(0.3)	0.0
Capital contributions	10.3	12.7
Increase in net position	<b>\$9.5</b>	<b>\$12.4</b>

## **Capital Improvement Program (CIP)**

The Adopted FY 2016-2021 Union County Capital Improvement Program (UCCIP) is made up of two specific components and totals \$721.4 million during the six-year plan.

*General Capital Program* – The General Capital Program provides the six-year capital plan for non-enterprise fund, County projects, including South Piedmont Community College.

*Public Works Capital Program* – The Public Works Capital Program provides the six-year capital plan for the Water and Wastewater Utility Program.



Major Programs projected for future years in the CIP:

### *General Capital Program*

- Jesse Helms Park Development
- Human Services Campus
- Emergency Services Facility
- Library Expansion and Development
- Park Development and Renewal
- South Piedmont Community College
- Jail/ Sheriff's Office Replacement/ Expansion

### *Public Works Capital Program*

- Twelve Mile Creek WWTP System Improvements
- Yadkin Water Supply
- Catawba River Water Treatment Plant Improvements
- Crooked Creek Basin Improvements
- Eastside Wastewater Improvements
- West Zone Improvements
- Various Rehabilitation and Replacements

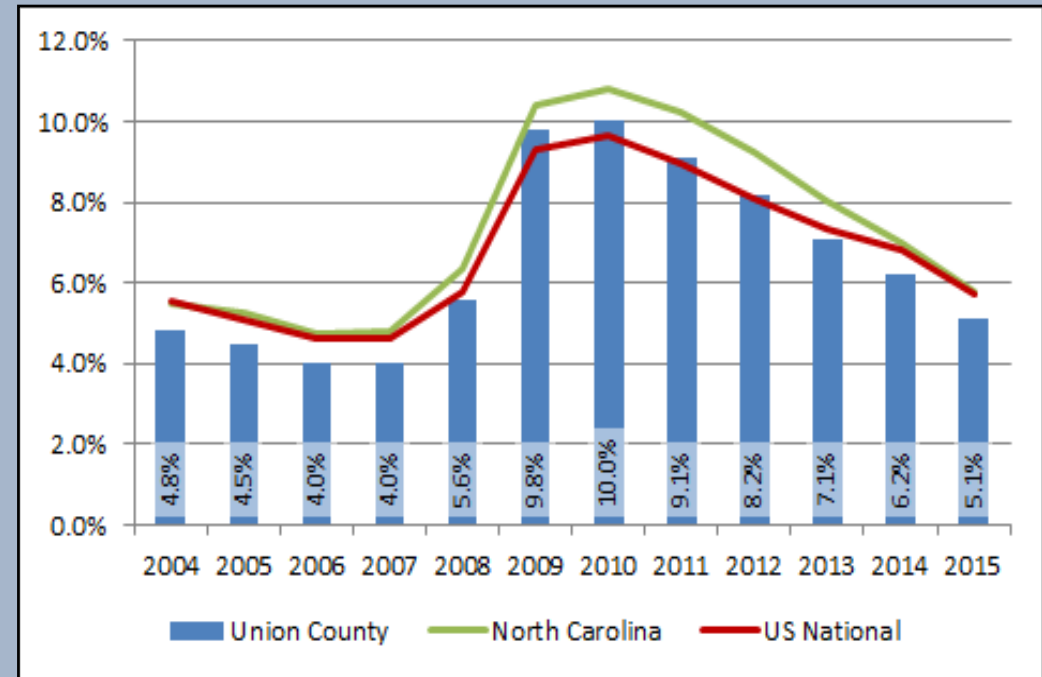
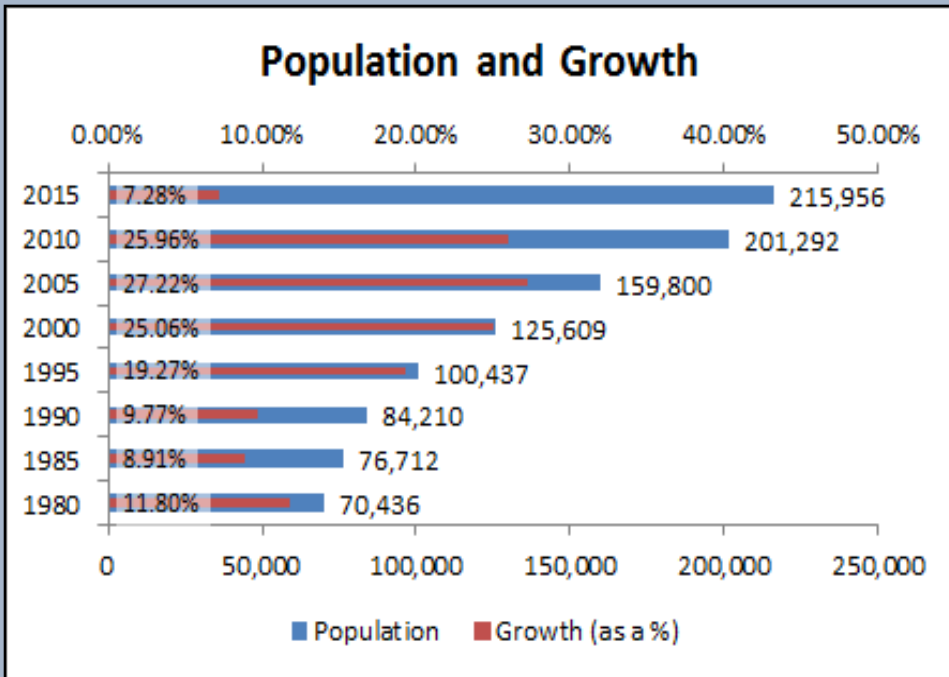
For more information, please see our current [CIP](#)



## Employment and Population Demographics

As evidenced by the graphs below, the County has experienced significant growth, and has been affected by the economic shift over the past decade. The County has, historically fared well, yielding lower than State and National unemployment averages during stable economic times. During times of increased economic tension, the County has experienced faster than average unemployment changes, yet has also adapted quicker as jobs became available again.

The 60% increase in population yielded growing pains in the early 2000's, yet the County has adapted, building necessary infrastructure and has benefitted by the reduction in growth during the past 5 years. The County just ended the slowest 5 year growth cycle since the 1970's, and benefitted from the slowdown. The slowdown allowed the County to better cope with the needs of the residents, focus on demand indexing, and a slowdown in capital needs projects, which ultimately led to an upgrade by Standard and Poor's in June of 2015.



## ***Going Forward ...***

While the financial results for the year ended June 30, 2015 were positive, it is anticipated that in the future the County will continue to experience growth in population resulting in increased demand for public services, such as law enforcement, education, and utilities. The financial management of the County will continue to focus on five key components.

- Fiscal Sustainability – Finding long-term sustainable solutions for the changing needs of the community while making sound financial decisions is a theme that you will find interwoven throughout the adopted operating and capital budget. Whether through consolidation of services, reorganization, or the investment in infrastructure, the long-term sustainability of each decision point will be analyzed.
- Transparency – Transparency is a core value of Union County and the County strives to partner with our residents throughout the budget and financial reporting process. Additionally, staff works to develop documents and information for public consumption that are meaningful and easily understood.
- Stewardship – Maintaining the assets and resources the residents have entrusted to the County.
- Responsiveness – The County is experiencing dynamic service demands. While some services are declining, others are increasing. The County will continue to adapt the County's service offerings to address the changing needs of the residents while continuing to reflect organizational responsiveness.
- Balance – Financial balance and balanced service provision to all residents.

Through these five components, the County can ensure sound financial management and budgetary practices as well as continued financial stability.





Union County, North Carolina Vision Statement:

*Through continuity of leadership and direction, and built upon consensus of the community, we identify and implement strategies, programs, and services necessary to promote and sustain the quality of life and lifestyles unique to Union County.*

ESTABLISHED 1842

UNION COUNTY GOVERNMENT

NORTH CAROLINA

Union County, North Carolina - 500 North Main Street - Monroe, NC 28112

Office of the County Manager 704.283.3636

Office of the Chief Financial Officer 704.283.3813

[WWW.UnionCountyNC.Gov](http://WWW.UnionCountyNC.Gov)