

# Budget Message

The Adopted *FY 2019 Operating and Capital Budget* was approved on June 18, 2018, by the Union County, North Carolina Board of County Commissioners, and in accordance with North Carolina General Statute §159-11; reflects the Adopted budget for County Services, Fire Departments, Community Partners, and the Union County Public Schools System.

Union County is a vibrant community that provides a variety of lifestyle options. These options range from the rural, farming communities in the south and east, to the suburban areas to the west. The diversity and demographic shifts within these communities have created a dynamic service environment, resulting in the need for Union County government to be responsive to the immediate needs of the residents, but also strategic in its long-term planning.

The County's changing service environment provides an opportunity to strategically approach the services provided and the service delivery models employed. The *Adopted FY 2019 Operating and Capital Budget* strategically positions the County to provide effective and efficient services to the residents, while focusing on the following strategic objectives (as adopted by the Board of County Commissioners on November 3, 2014):

- **Public Safety** – In concert with our community partners provide those essential services that protect the public's health, safety, and welfare.
- **Community Consensus** – By developing relationships based on mutual trust and understanding, engage appropriate stakeholders to identify and successfully implement programs and initiatives that reflect the community priorities.
- **Economic Development** – Through common vision and direction become a more business friendly, economically vibrant and sustainable community by fostering development of a qualified workforce and infrastructure capacity to support future and current economic sustainability and growth.

*Union County Vision statement:  
Through continuity of leadership and direction, and built upon the 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.*

- **Sustainability** – Through collaboration with community partners, foster an environment that promotes affordability of services, conservation of resources, and preservation of a high quality of life to support and enrich a diverse and productive population.
- **Organizational Strengthening** – Develop and maintain a highly engaged workforce through shared values and clarity of purpose, with the tools, training and resources that support skills development, knowledge sharing and retention, and employee investment.

During the development of the FY 2019 Budget, staff and management worked to build on these concepts and focus on long-term planning and the delivery of quality services.

**Budget Process: Planning and Prioritization**

The Board of County Commissioners, during a budget planning session on October 31, 2017, provided specific direction concerning the budget process. The overarching direction at that time was the desire of the Board to be more involved earlier in the process.

In addition, during that planning session, the Board requested a number of specific topics ranging from Financial Policies to Capital Planning. I am pleased to say that after fifteen budget and budget-related work sessions, we have addressed the requested topics and additional topics that were identified throughout the process.

The *FY 2019 Adopted Operating and Capital Budget* reflects the direction given during this process.

**Tax Rate**

<b>Tax Rate In Pennies</b>					
	Adopted FY 2015	Adopted FY 2016	Adopted FY 2017	Adopted FY 2018	Adopted FY 2019
<b>Countywide Rates</b>					
General County Tax Rate	30.64	28.82	27.82	26.84	21.84
School's Tax Rate*	45.50	45.72	45.72	44.50	44.50
Emergency Medical Services Tax Rate	-	2.63	2.63	2.63	2.63
Countywide Fire Tax Rate	-	0.48	0.48	1.04	1.03
Voter Approved Debt Rate	-	-	-	3.09	3.09
<b>Total Countywide Tax Rates</b>	<b>76.14</b>	<b>77.65</b>	<b>76.65</b>	<b>78.10</b>	<b>73.09</b>

The Board of County Commissioners adopted a General County Government Tax Rate reduction of .05 (from .2684 to .2184, an 18.63 percent reduction). The School's Tax Rate remained flat at .4450, along with the Emergency Medical Services Tax Rate of .0263, Fire Tax had a small change at .0103 a reduction of .0001, or <1 percent, and the Voter Approved Debt Rate of .0309.

It is important to note, that the FY 2019 Adopted Tax Rates are .0555 less than they were in FY 2015, a net 7.3 percent reduction.

## Addressing Service Demands

Using the Strategic Objectives and the Board's direction, as provided through the budget work session process, Staff worked to develop a budget that addressed the service demands of the community. Following is a brief discussion of each of these areas and the additional resources committed to provide front-line services to the residents of Union County.

### *Public Safety*

To address the strategic objective of Public Safety, the County takes a comprehensive approach to providing services. Traditionally public safety has focused on the law enforcement, emergency medical services, and fire protection. Given the changing world in which the County operates, public safety ranges from School Resources Officers, Water and Wastewater Utility Staff, Building and Mechanical Inspectors, to Fire Departments.

The following are the recommended, additional resources in variety of Public Safety areas:

- ***School Resource Officers*** - One theme that is prevalent throughout the Adopted budget is the idea of improving student safety in our public schools as well as at the community college. One component of the strategy is to continue the efforts to improve and expand the UCPS School Resource Officer (SRO) program. In recent years, we have continued to add resources. This year the board approved the addition of ten (10) new SROs. This entails nine (9) SROs and one (1) Sergeant to supervise. The true first year cost of the additional SROs is \$1.6 million, which includes the vehicles, equipment, and other "start-up" costs. The Sheriff's Office has worked closely with the Union County Public Schools and has determined that this is the appropriate first step. The additional positions provide an SRO for each of the clusters, with the goal of supporting the elementary schools. The County currently funds, through the Sheriff's Office, SROs at the Middle School and High School levels (\$1.6 million budgeted in FY 2018). The total annual cost of the SRO program is increasing by \$1.7 million, to \$3.3 million.
- ***Detention Officers*** - To continue to operate the jail in a safe and secure fashion, four (4) additional detention officers are included in this budget. The additional positions allow the addition of one detention officer per shift. The increasing demands for training, as well as medical and vacation coverage, have resulted in challenges filling shifts. The initial cost of the additional staffing is \$250,228.
- ***Assistant Fire Marshal*** - As discussed during the budget development work sessions, the Fire Marshal's office is currently behind on mandated fire inspections. With the growth in the County, the current staffing levels are inadequate to ensure the appropriate inspections are conducted in a timely manner. One (1) Fire Marshal position has been included in this budget. The additional first year cost of this position is \$134,936.

- **Social Workers** – The case load in Social Services continues to provide improvement opportunities. As Human Services is working to develop as a Service Area, Three (3) additional Social Workers have been approved in this budget. These positions in total will cost an additional \$229,647, however they will provide additional support to Child Protective Services, Adult Protective Services, and the Foster Care program. The Board adopted an enhancement to provide \$1,178,048 for additional school social workers and mental health therapists as part of the human services department collaboration to create a social and emotional health program.
- **Building, Mechanical and Plumbing Inspectors** – As growth in the County continues, the demand for inspection services will continue to increase. To address this growing demand and ensure timely inspections the board has included two (2) additional inspectors, a Building Inspector and a Mechanical and Plumbing Inspector as part of this adopted budget. These positions are fully funded through the inspection fees. The initial cost of these positions is \$192,666.
- **Code Compliance Officer** – In conjunction with the building inspection growth, the County is experiencing an increase in the need for ongoing required inspections and permitting. Each month Growth Managements sees an average seventy-three (73) permits expire without the needed inspections. To help alleviate this backlog, (1) Compliance Officer has been approved in this budget. This position is fully funded through the inspection fees collected by the Service Area. The initial cost of this position is \$95,083.
- **Water and Wastewater Construction Inspectors** – With new development in the County, we are seeing steady growth in the number of water and wastewater lines installed by developers. In FY 2017, developers installed more than \$11 million of water and wastewater lines. To protect the system and the residents and ensure these lines are properly installed, one (1) Construction Inspector was approved in this budget. This will bring the total number of inspectors to four, with a single supervisor. The initial cost of this position is \$115,067.
- **Water and Wastewater Instrument Control Technician** – The water and wastewater system in the County is continually growing. As part of securing that system and ensuring that the system remains functioning, the County has maintained a Supervisory Control and Data Acquisition system (SCADA) to monitor the system and provide needed data. To maintain this system and its growing complexity, one (1) Instrument Control Technician focused on the maintenance of this system has been added in this budget. The initial cost of this position is \$129,343.
- **Water and Wastewater Cross-Connection Control Program Coordinator** – To protect the public health, the state drinking water rules mandate public water systems to develop and implement cross-connection control programs. Under these programs, some water system customers will have to install backflow prevention assemblies. To provide

for the appropriate testing and program resources, one (1) Cross-Connection Control Program Coordinator is included in this budget. The initial cost of this position is \$102,615.

### *Sustainability*

The County provides quality services to its residents. To continue to providing services at a high level, we need to ensure the infrastructure or “back bone” of the County. The following three positions, which provide much needed maintenance and asset oversight, have been included in this adopted budget.

- ***Parks Maintenance Technician*** – Community Services has seen an increase in the maintenance needs at the County Parks. The Service Area currently uses a “call back” based system that requires employees to come in on their scheduled days off to do regular maintenance. Although the employees are paid over-time for those additional hours, it is not a sustainable operational model. One (1) additional Park Maintenance Technician provides regular seven-day-a-week coverage. The initial cost of this position is \$48,673.
- ***General Government Capital Improvement Program Project Manager*** – The County’s General Capital Program is recommended to be \$176.7 million during the next six-year period. The County historically has relied on the Public Works Engineering Division to manage the General Capital Projects. The volume of Public Works Capital and the County’s General Capital has grown to the point where one (1) additional dedicated staff is needed. The initial cost of this position is \$104,733.
- ***Water and Wastewater Geographic Information Systems Analyst*** – As the County continues its steady growth and the ongoing buildout and repair and maintenance of the water and wastewater system, the ability to actively and accurately record and maintain an asset inventory (where the pipes are and their condition), is greatly needed. To address this growing demand, one (1) additional GIS System Analyst was approved by the Board of County Commissioners. This position works on the specific GIS layers related to the water and wastewater system and is fully funded through the user fees of that system. The initial cost is \$68,001.

### *Organizational Strengthening*

As part of the organizational strengthening strategic objective we have focused on providing the needed resources to support the services provided. The additional positions will focus on ensuring effective and efficient service delivery and are recommended based on the increasing service demands of the residents and the related growth in the organization.

- **Field Data Collection Technicians** – Accuracy in the tax base and associated property values is essential to ensuring that the residents are taxed accurately and fairly. Two (2) additional Field Data Collection Technicians work to review parcel data in anticipation of the upcoming reappraisal process. The initial cost of these two (2) positions is \$89,060.
- **Budget Analyst** – The County continues to grow in complexity and service delivery. To help analyze data and support the Service Areas, one (1) Budget Analyst is included in this budget. This position provides additional analytical skill and resources to continue to ensure the effective and efficient operations of the County. The initial cost of this position is \$71,128.
- **Part-Time Administrative Assistant** – The County has invested heavily in Document Imaging, through various Electronic Content Management systems. The project continues to grow and with its successful implementation throughout the County, there is a need to provide additional support for “scanning” documents. To meet this need, two (2) additional part-time staffing that will be used throughout the organization to support the efforts of the Document Management Program was approved by the BOCC. The additional part-time staff will cost about \$51,934.
- **Human Services Evaluator** – Human Services is focused on continuous improvement. As part of that focus, one (1) Human Services Evaluator will help identify gaps in knowledge and service delivery. In addition, they will focus on compliance with State and Federal policies and guidelines. The initial cost of this position is \$59,396.
- **Human Services Trainer** – One of the key components to continuous improvement is the continual training and development of staff. The Evaluator identifies the gaps, the one (1) Human Services Trainer provides the training and guidance needed to fill those gaps. Through a better trained and knowledgeable workforce, the County will continue to see improvement. The initial cost of this position is \$67,977.
- **Human Services Data Analyst** – To better understanding the demographic and service demand shifts that are occurring in Human Services, one (1) Human Services Data Analyst has been approved. This data driven approach will provide analytical insight, providing a foundation for future data driven decision making processes. This position will cost an additional \$72,007.
- **Health Promotions Coordinator** – During the last year, Human Services has worked to reorganize and shift their service delivery philosophy. One component of that process is the focus on increased community partnerships. The idea for community partnerships is that through outreach, the children of the existing clients will not become clients themselves when they are adults. To accomplish this, this budget includes one (1) Health Promotions Coordinator to improve outreach; the initial cost is \$55,453.

- **Water and Wastewater Customer Service Specialist** – The water and wastewater system continues to gain customers. In order to keep up with the additional demand and maintain a high level of service to the customers, one (1) additional Customer Service Specialist is included in this budget. This additional position helps to limit wait times for customers and provide an improved customer experience. The initial cost of this position is \$50,808.
- **Water and Wastewater Capital Project Manager** - The Public Works Six Year Capital Improvement Program is \$624.6 million and consists of twenty-one (21) different capital programs. To accommodate this volume of projects, it was necessary to expand the available resources in the Public Works Engineering Division. One (1) additional CIP Project Manager provides on the ground project management and works closely with the County's various contractors. The initial cost of this position is \$94,121.
- **Water and Wastewater Maintenance Electrician** – Maintaining the County's water and wastewater system infrastructure is highly critical. One (1) additional Maintenance Technician focuses on ongoing maintenance and is part of the comprehensive preventative maintenance plan. The initial Cost of this position is \$131,915.
- **Water and Wastewater Maintenance Superintendent** – As part of the preventive maintenance plan there are a number of trade professionals that are servicing the water and wastewater system. One (1) additional Maintenance Superintendent provides a consolidated supervision of the maintenance program. This position, as with all of Water and Wastewater Fund positions, is funded through the utility revenue. The initial cost of this position is \$133,162.

#### *Emergency Medical Services*

\$7.8 million dollars in funding is included in the FY 2019 Adopted Operating and Capital Budget to continue our partnership with Union County Emergency Medical Services. In the next year, Union EMS anticipates it will receive about 15,300 calls for service, a very slight increase over anticipated FY 2018.

The adopted funding provides for the continuation of the 14/11 service model. In addition, the board approved \$631,000 for the replacement of three (3) ambulances and one (1) support vehicle.

#### *Fire Funding*

Fire Protection is provided through a system of Fire Departments. These fire departments, with few exceptions, are staffed with compensated part-time staff. Seventeen (17) different organizations work with the County to provide fire services. In total, excluding onetime items from FY 2018, the fire funding is up by \$1.37 million or about 11 percent. The table indicates the funding for each fire department.

**Adopted Fire Department Funding for FY 2019**

Fire Department	Countywide Fire Tax	Local Fire Tax/Fee	Operating Appropriation	FD Rev	Countywide Fire Tax Revenue	Localized Fire Tax/Fee Revenue	Sales Tax	Fund Balance
Allens Crossroads	0.0103	100.00	\$ 237,590	-	(131,722)	(105,868)	-	-
Bakers	0.0103	100.00	801,111	-	(167,776)	(633,335)	-	-
Beaver Lane	0.0103	100.00	685,437	(77,600)	(359,772)	(248,065)	-	-
Fairview	0.0103	100.00	358,564	(8,000)	(173,431)	(177,133)	-	-
Griffith Road	0.0103	100.00	138,495	(32,940)	(34,582)	(70,973)	-	-
Hemby Bridge	0.0103	0.0488	1,663,186	-	-	(1,348,128)	(272,027)	(43,031)
Jackson	0.0103	100.00	209,420	(1,000)	(65,764)	(142,656)	-	-
Lanes Creek	0.0103	100.00	299,120	-	(183,082)	(116,038)	-	-
New Salem	0.0103	100.00	517,068	(25,770)	(234,264)	(257,034)	-	-
Providence	0.0103	100.00	39,275	-	(29,375)	(9,900)	-	-
Sandy Ridge	0.0103	100.00	310,875	(300)	(154,057)	(156,518)	-	-
Springs	0.0103	0.0552	831,361	(22,500)	-	(688,117)	(120,744)	-
Stack Road	0.0103	100.00	319,050	(7,300)	(181,919)	(129,831)	-	-
Stallings	0.0103	0.0502	1,577,431	-	-	(1,298,990)	(214,026)	(64,415)
Unionville	0.0103	100.00	635,170	(115)	(270,928)	(364,127)	-	-
Waxhaw	0.0103	0.0545	1,529,493	-	-	(1,339,878)	(180,818)	(8,797)
Wesley Chapel	0.0103	0.0354	2,334,615	(36,200)	-	(1,946,602)	(316,977)	(34,836)
Wingate	0.0103	100.00	628,743	-	(445,165)	(183,578)	-	-
Countywide Costs	0.0103	-	662,651	(371,603)	(259,309)	-	-	(31,739)
<b>Total</b>			<b>\$13,778,655</b>	<b>(583,328)</b>	<b>(2,691,146)</b>	<b>(9,216,771)</b>	<b>(1,104,592)</b>	<b>(182,818)</b>

All of the fee districts' adopted fees are \$100. While two (2) of the tax districts and the countywide Fire Tax Rate, decreased (countywide Fire Tax (.0001), Hemby Bridge Rural Fire Protection District (.0015), and Springs Fire Service District (.0015). The other three districts increased, Stallings Rural Fire Protection District (.0020), Waxhaw Fire Service District (.0132), and Wesley Chapel Fire Service District (.0061).

During the budget development process, the County engaged a consultant to review fire funding methodologies. This work is ongoing and is anticipated to provide the Board of County Commissioners options. While that effort continues, we worked with each Fire Department to review and address their individual needs.

*UCPS Funding*

During the Union County Public Schools' Board of Education Meeting on May 1, 2018, the BOE Approved their FY 2019 Current Expense and Capital request. The budget request was transmitted to the County following this meeting.



The adopted budget represents a 6.67 percent increase over the FY 2018 Revised Budget, while the projected number of students is expected to decline by .74 percent.

Staff has reviewed the various components and assessed the sufficiency of the request. We believe that the funding request is more than sufficient to maintain a system of free public schools as defined by state law and the State Board of Education policy in order to provide an opportunity for a sound, basic education; however the Board of County Commissioners, at its discretion, may fund more than such amount.

Through a cooperative effort the County and UCPS have developed a comprehensive approach to address the social and emotional health needs of students. The comprehensive strategy is being developed as a partnership between UCPS and Human Services. \$435,287 is allocated to UCPS to fund two (2) school counselors, one (1) lead counselor, and a stipend for a lead social worker and funds for training. The balance of \$1,164,713 is appropriated to Human Services to fund additional school social workers and mental health therapists to be assigned throughout the school system.

In addition to the funding request, staff has analyzed the BOE Sources of local funding. Based on the analysis of the available (local sources not appropriated by the County) UCPS has about \$7.3 million of available resources for allocation.

In addition to the \$116 million of county funding, based on the analysis of available resources, the Board of County Commissioners approved that if the Board of Education may fund \$6,535,181 of capital with available fund bond overages and refunds.

## FY 2019 UCPS Funding

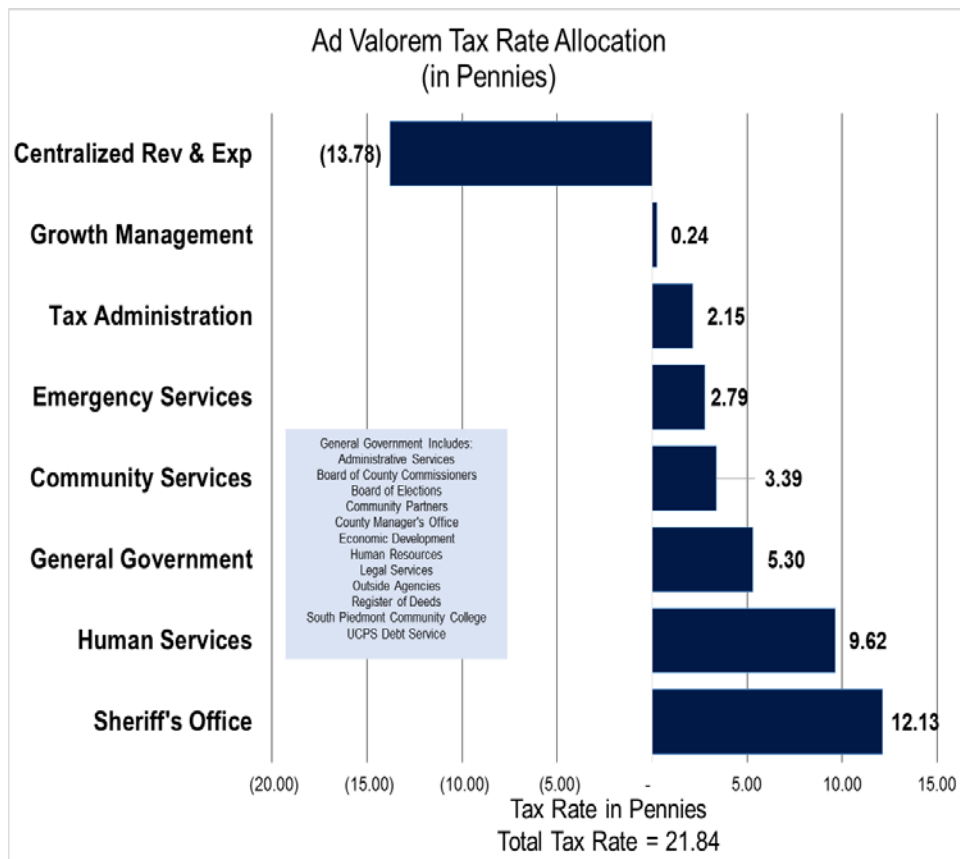
Category	FY 2019
<b>Sources:</b>	
Schools Fund Balance (County)	\$ 3,145,443
Local Fines and Forfeitures	700,000
ABC Revenues	60,000
Schools Tax Funding	116,582,757
<b>Total Sources</b>	<b>\$ 120,488,200</b>
<b>Uses:</b>	
<i>Operating</i>	
Instructional	\$ 38,389,258
Instructional Support	2,326,865
Operations	35,023,924
Leadership	12,884,714
Charter School Funding	9,209,007
<b>Total Operating</b>	<b>97,833,768</b>
<i>Capital Funding</i>	
<b>Buildings and Sites:</b>	
ADA	\$ 299,190
Building Systems	6,004,000
Expansion and Renovations	3,893,500
Roofing	2,000,000
Safety and Security	725,800
Other Projects - Fund Balance Request	82,995
<b>Furniture and Equipment:</b>	
Computer Equipment - District Wide	485,000
Laptop Lease Payment	2,346,560
Transportation Equipment	232,206
Band Uniforms	50,000
<b>Total Capital Funding</b>	<b>16,119,251</b>
<b>Total UCPS Funding Request</b>	<b>\$ 113,953,019</b>
<b>Contribution to Schools Budgetary Fund Balance</b>	<b>6,535,181</b>

- **ADA Signage** – (\$9,390) at Monroe High School
- **Building Systems** – (\$710,000) at Porter Ridge High School, Sardis Elementary Playground, Sun Valley High School, and Marshville Elementary School
- **Co-Curricular Support** – (\$50,000) for Band Uniforms
- **Expansions and Renovations** – (\$2,825,791) at CATA, Forest Hills High School, Marshville Elementary, New Salem Elementary School, Parkwood High School, Piedmont Middle School, Porter Ridge High School, Sun Valley Middle School, Unionville Elementary, Various Other Schools, and Wingate Elementary School
- **Finishes and Equipment** – (\$1,275,000) for facilities and various schools
- **Painting** – (\$650,000) at Kensington Elementary School, New Salem Elementary School, Porter Ridge Elementary School, Sandy Ridge Elementary School, and Weddington Elementary School
- **Safety and Security** – (\$300,000) for new Fencing at Venus Street and Paving
- **Teacher and Administrator Laptop Lease Payment** - \$635,000
- **Transportation Bus Lifts** - \$80,000

#### *Capital Budget*

The Capital Budget is made up of three different capital programs. The General Capital Program, the Public Works Capital Program, and the UCPS Capital Program. Together these programs make up the County's capital budget.

- **General Capital Program** – Adopted six year CIP is \$176.7 million; FY 2019 is \$16.9 million. Included in this program are projects that provide for the general services of government, including areas such as law enforcement, parks and recreation, libraries, information technology infrastructure, South Piedmont Community College, Emergency Management and others. The projects included in this program comply with the requirements of the Union County Capital Improvement Program Management Policy.
- **Public Works Capital Program** - Adopted six year CIP is \$624.6 million; FY 2019 is \$54.7 million. The six-year Public Works Capital Program (PWCP) is largely based on the Comprehensive Water & Wastewater Master Plan. The Comprehensive Plan provides a twenty (20) year projection of system needs based on current population growth trends (2.4 percent during the planning window) population distribution trends, and historical demand data, among a number of other factors. The PWCP addresses the water and wastewater system needs for improvement, expansion, maintenance, rehabilitation, and renewal. The six-year plan strives to strike a balance between the system expansion needs and the ongoing maintenance needs, while ensuring the capacity and affordability of the system.
- **UCPS Capital Program** – Total adopted funding of \$148.1 million, with new funding of \$11.43 million in FY 2019. The Union County Public Schools (UCPS) Capital Program reflects the capital request of the Board of Education. The Board of Education has requested funding for projects included in this program based on projects considered top priorities. The



UCPS Capital Program addresses the need to bring facilities into compliance with the Americans with Disabilities Act, maintaining building systems (HVAC, plumbing and lighting), reflects safety and security infrastructure needs, roofing repairs (maintenance and replacement), expansion and renovations to existing facilities and addresses information technology needs. Projects also included in the UCPS Capital Program are referendum projects that were approved by voters in November of 2016.

**FY 2019 Budget Drivers**

We have discussed at great length the programmatic budget “drivers.” There is an additional set of organizational budget drivers that reflect the inflation of operational growth. While this is certainly not an exhaustive list, it represents the significant factors that impact the budget development on a global scale.

- **Tax Rate Direction** – Early on in the process, the Board of County Commissioners provided direction to reduce the General County Tax Rate by .015, additionally during a later budget discussion adjusted that direction to reduce the tax rate by 0.050. As

mentioned earlier, that reduction is reflected in the Adopted budget. The revenue loss from the reduced tax rate is about \$13.06 million. The adopted tax rate is 0.2184 for the General County Tax. As part of the adopted budget, the Board of County Commissioners voted to use fund balance as onetime funding to supplant the decrease in Ad Valorem revenue. The graph illustrates where the ad valorem tax dollars are allocated.

In addition, the School’s Tax Rate remained unchanged; however, the Board approved holding \$6.5 million in a capital reserve for UCPS bond project overages. These funds will only be made available if the School Board makes a formal request the Board of County Commissioners.

- **Increased Health Insurance Cost** – The cost of health insurance is increasing by 6.8 percent, about \$1.06 million. This cost is spread throughout the operating units.

- **Funding the Long-Term Other Post-Employment Benefits Liability** – The County is working to secure its long-term liabilities. This includes funding the actuarially required contribution to our post-employment benefit plans. This contribution increased by \$1.97 million, or about 27.3 percent. This cost is reflected in the individual operating units.
- **Performance Pay Pool** – The County uses a pay for performance process. The benchmark used to establish the available pool of funding is typically three (3) percent of payroll. In the General Fund this is about \$1.6 million. This funding is maintained in a reserve until the actual distribution is known.
- **Water and Wastewater Rates** – The adopted budget is built with the assumption that the previously approved water and wastewater rate increases would go into effect as planned. The 6.5 percent increase generates about \$3.5 million beyond the budgeted FY 2019 estimate.
- **Other Balancing Strategies** – To achieve the Board’s direction staff used several key balancing strategies:
  - Elimination of the Contingent Items – Working with the service areas we eliminated contingent costs with the understanding that unplanned emergencies will be dealt with during the year from fund balance.
  - Budgeting Based on Last Actual – Based on the direction of the Board, we worked to bring the budget more in line with the last actual year of expenditures and the anticipated year end for FY 2018.
  - Purchase 1x Items from FY 2018 Savings – Based on projections, we worked to identify items that were onetime in nature to purchase from FY 2018 funding, allowing us to reduce the need in FY 2019.
  - Aggressively Estimate Revenues and Collections – Based on our most recent experiences we have increased our revenue estimates to a more aggressive projection model. In addition, we increased the estimated ad valorem collection rate to 99.25 percent.
  - Commitment of Debt Savings To Capital – To be able to build a sustainable capital funding strategy, we have re-programmed the debt savings from debt retirement to the pay-as-you-go funding. This is not the dedicated tax rate funding.

This Space Left Intentionally Blank

## Closing Comments

The document that follows represents the culmination of a process that started in August of 2017. The process used to develop this budget is the summation of thousands of person-hours. This document reflects the budget adopted by the Board of County Commissioners on June 18, 2018.

By providing this document we fulfill the statutory obligation, but more importantly provides a plan that meets the needs of our residents and customers, while reducing the tax burden.

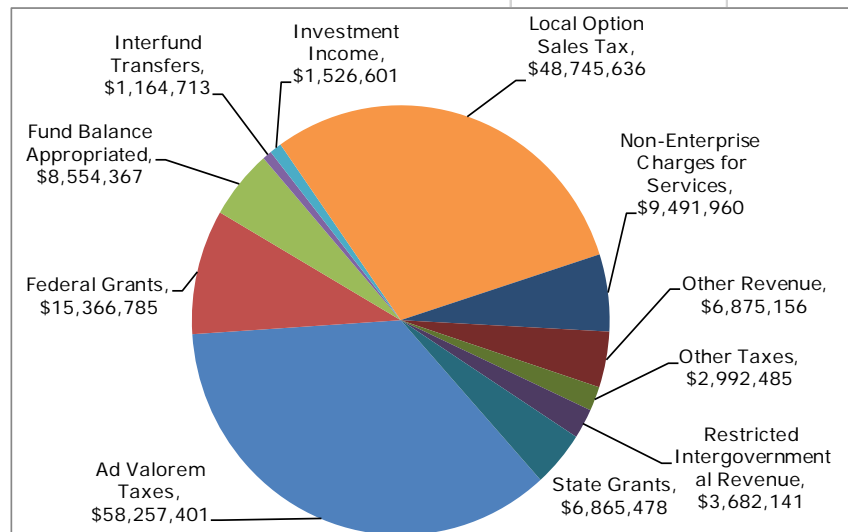
I want to thank the Board for their work and guidance through this process, the Executive Team, Division Directors, and other divisional personnel that worked so hard to prepare this information, and finally the Budget Division and Finance Division staff for their work in scribing and analyzing the thousands of lines of data. Without the hard work of people throughout the organization, this project could not have been completed.

This Space Left Intentionally Blank

## Revenue Highlights

Total estimated General Fund revenue, adjusted for refunding debt proceeds and fund balance usage, are estimated to increase by 2.3 percent or about \$3.9 million, from \$171,793,163 in FY 2018 to \$175,698,669 for FY 2019.

General Fund	FY 2019 Adopted	FY 2019 Percent
<b>REVENUE</b>		
Ad Valorem Taxes	\$ 58,257,401	33.2%
Federal Grants	15,366,785	8.7%
Fund Balance Appropriated	8,554,367	4.9%
Interfund Transfers	1,164,713	0.7%
Investment Income	1,526,601	0.9%
Local Option Sales Tax	48,745,636	27.7%
Non-Enterprise Charges for Services	9,491,960	5.4%
Other Revenue	6,875,156	3.9%
Other Taxes	2,992,485	1.7%
Restricted Intergovernmental Revenue	3,682,141	2.1%
State Grants	6,865,478	3.9%
Unrestricted Intergovernmental Revenue	12,175,946	6.9%
<b>Total Revenue</b>	<b>\$ 175,698,669</b>	<b>100.0%</b>



- Ad valorem taxes make up the largest portion of the General Fund revenue, at 33.2 percent.

- The assessed value of real, personal, motor vehicle, and public utility property is approximately \$26,221,643,874 for FY 2019. At the tax rate of 21.84 cents for County government, a 5 cent decrease from FY 2018 to FY 2019, and with 99.25% collection rate (100.0% for motor vehicle property only), and the current ad valorem property tax is estimated to generate \$58,257,401 for FY 2019. This is a decrease of 13 percent over the FY 2018 amount of \$66,988,858 as a result of the five (5) cent decrease in the ad valorem tax rate.
- Prior year's ad valorem collections are anticipated to increase by \$242,388, from \$300,000 to \$542,388. This increase reflects current trends primarily for delinquent real and personal property collections.
- Current and prior years' ad valorem interest is also expected to increase by \$88,914, from \$292,000 to \$380,914 due to current trends primarily for interest on real and personal property collections.
- Unrestricted Local option sales tax receipts are estimated to increase by \$2,569,304 or 21 percent, from \$11,988,489 to \$14,557,793 for FY 2019.
- Restricted local option sales tax receipts are estimated to increase by \$2,170,109 or 16.95% percent, from \$12,800,875 in FY18 to \$14,970,984 in FY2019.
- In 2016, the North Carolina General Assembly adopted a new Article 44 Local Option Sales Tax (G.S. 105-524), which expanded the sales tax base, creating an anticipated \$84.8 million that will be distributed to 79 counties according to allocation percentages (G.S. 105-524 (c)). The County's share of the \$89.7 million, excluding amounts applicable to municipalities, is anticipated to be \$3,899,303. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the Proposed FY 2019 Budget, this amount is allocated to fund debt service requirements for the Union County Public Schools.

- Unrestricted intergovernmental revenue is comprised of ABC profit distribution from the City of Monroe and the Town of

Waxhaw. This revenue source is estimated to increase by \$54,292 or 14.03 percent, from \$387,100 to \$441,392 for FY 2019, due to a new revenue of ABC Distribution Excise Tax.

- Restricted intergovernmental revenue is primarily comprised of Medicaid Hold Harmless funds and court facility fees, both provided by the State, as well as receipts from other governmental entities. The State estimate for Medicaid Hold Harmless increased by \$2,918,439, from \$5,670,000 to \$8,588,439 for FY 2019. Court facilities fees are expected to increase by \$7,025, from \$217,500 to \$224,525 based on current trends in this revenue source. Other governmental receipts increased by \$47,781, from \$3,317,117 to \$3,364,898. Lottery proceeds from the State are expected to increase by \$335,566, from \$2,863,516 to \$3,199,082 in FY 2019. Lottery proceeds are used to fund debt service costs related to school facilities.
- Federal grant revenue makes up 8.7 percent of the total revenue. It is anticipated that federal grant revenue will grow by 2.9 percent or \$434,686 going from \$14.93 million to \$15.37 million in FY 2019. In Human Services, federal grants are anticipated to grow by 2.8 percent, or \$390,570, going from \$14.11 million in FY 2018 to \$14.50 million in FY 2019.
- State grant revenue comprises 3.9 percent of the total General Fund revenue. State grant revenue is anticipated to decrease by \$1,109,850, going from \$7.97 million to \$6.87 million in FY 2019.
- In Human Services, State grants are anticipated to decrease by 16.1 percent, or \$1,093,762, going from \$6.80 million in FY 2018 to \$5.71 million in FY 2019.
- Non-enterprise charges for services provide 5.4 percent of the total revenue in the General Fund. Charges for services are anticipated to decrease by 2.6 percent, or \$251,933, going from \$9.74 million to \$9.49 million in FY 2019.
- Investment income is expected to increase by \$716,314, from \$810,287 to \$1,526,601 in FY 2019. This 88.4 percent increase is primarily due to significantly improving the market conditions.
- Other revenue includes funds from rent/lease income and procurement card rebate. These two sources are expected to

increase by \$12,385, from \$6,862,771 to \$6,875,156 for FY 2019.

- Other funding sources are made up of the various uses of fund balance. The General Fund FY 2018 revised budget includes fund balance usage of \$9,266,273. For FY2019, the recommended usage is \$8,554,367 for one-time capital, CPO Fund Capital Projects, including \$6,531,140 placed in restricted contingency for bond overages in the school system debt program.

This Space Left Intentionally Blank

## Financial Forecast

### Rationale

During the October 31<sup>st</sup>, 2018 County Commissioners' budget retreat, the Board of County Commissioners (BOCC) developed its "Guiding Principles". These principles were used to build the FY 2019 Adopted County Budget. As part of this process, the board discussed each major revenue category in detail, and set expectations for managing county expense. The board instructed the County manager to develop a revenue neutral budget, from which to explore options for a tax reduction.

On March 26<sup>th</sup>, 2018 the board received a preliminary FY 2019 financial forecast. The forecast identified potential funding challenges, and estimated the County's ability to reach its long-term financial and strategic goals. The forecast also provided a preliminary multi-year revenue projection for the FY2019 budget process.

### From Forecast to Adopted Budget

At the conclusion of the BOCC budget retreat, the Division of Budget Management worked closely with each County service area to develop revenue estimates and expense requests. Budget requests were based in the service areas' line of business and expected changes to service demand. The budget management staff also worked with Service Areas to review and refine revenue estimates. These estimates are influenced by past trends and known changes to impact FY 2019. The aggregation of these individual changes across the County provide the basis of the County's overall revenue and expense outlook.

### Forecast Revenues

Major revenue assumptions indicate continued positive growth to the tax base, which is supported by observable trends. For the period

of FY2020 - FY2022, the major General Fund revenue growth rates are forecasted as follows:

- 3.6%<sup>1</sup> Annual property tax growth
- 7.9% Annual sales tax growth
- 4.4% Intergovernmental Revenue
- 1.4%<sup>2</sup> Fees/Annual other revenue growth

<sup>1</sup>Based on value of Penny

<sup>2</sup>Adjusted to exclude fund balance appropriation

The local tax base grew at an estimated 3.6% over the previous period, from \$25.3 billion to \$26.2 billion in FY 2019. However, the ad valorem property tax revenue only increased by .3%, as the result of a five cent tax decrease adopted by the Board of County Commissioners.

### Forecast Expense

The points below are expected to add pressure to the County's expenditure budget over the next three fiscal years:

- Maintaining current levels of service
- Average of 3% merit increase for employee salaries per year
- Adequately funding debt service for County facilities and Union County Public Schools
- Accounting for the annual operating costs of new capital facilities and assets
- Adequately supporting needs of public safety agencies such as the Sherriff's Office, 911 Communications, EMS and Fire Marshal

THIS SPACE INTENTIONALLY  
LEFT BLANK



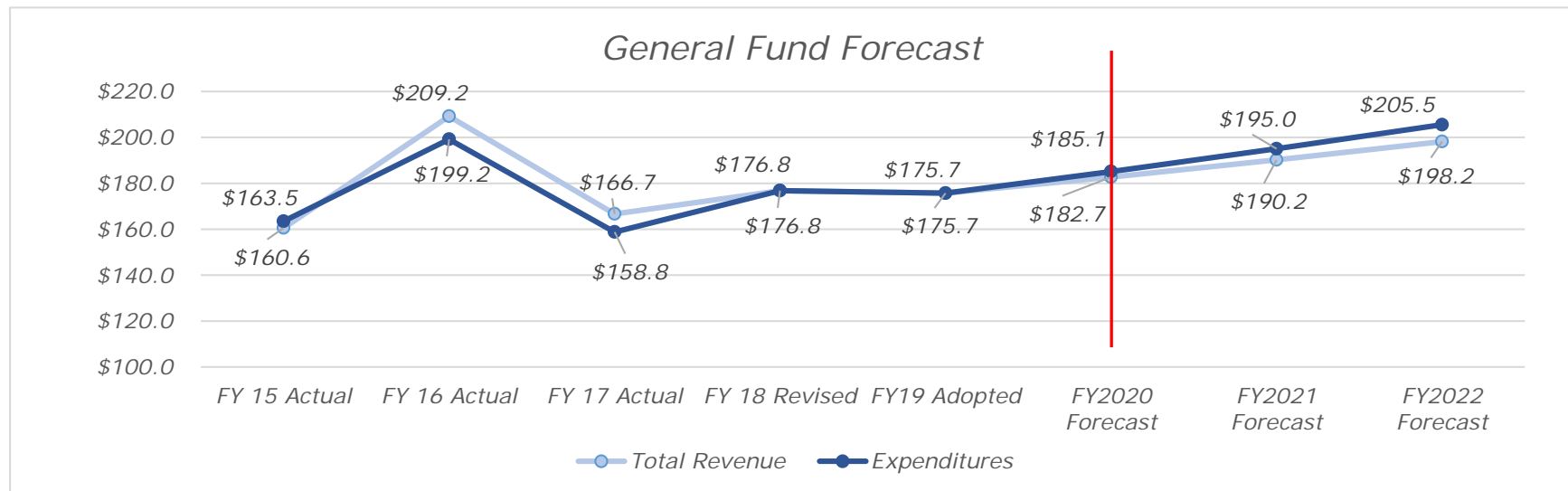
## Forecast Charts

The Following tables show the forecasted revenues and expenses for the general fund through FY 2022.

General Fund								
Rev/Exp by Category	FY 15 Actual	FY 16 Actual	FY 17 Actual	FY 18 Revised	FY19 Adopted	FY2020 Forecast	FY2021 Forecast	FY2022 Forecast
Ad Valorem Taxes & Fees	77.6	70.7	69.7	67.0	58.3	60.4	62.6	64.8
Local Option Sales Tax	32.1	36.4	41.9	44.7	48.7	52.6	56.8	61.3
Intergovernmental Revenue	31.5	33.6	36.2	35.5	38.1	39.8	41.5	43.4
Fees/Other Revenue	19.3	19.9	18.8	29.5	30.6	29.9	29.3	28.7
Debt Proceeds - Restricted	-	48.56	-	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 160.6</b>	<b>\$ 209.2</b>	<b>\$ 166.7</b>	<b>\$ 176.8</b>	<b>\$ 175.7</b>	<b>\$ 182.7</b>	<b>\$ 190.2</b>	<b>\$ 198.2</b>
<b>Expenditures</b>	<b>\$ 163.5</b>	<b>\$ 199.2</b>	<b>\$ 158.8</b>	<b>\$ 176.8</b>	<b>\$ 175.7</b>	<b>\$ 185.1</b>	<b>\$ 195.0</b>	<b>\$ 205.5</b>
<b>Net Change in Fund Balance</b>	<b>-2.92</b>	<b>9.99</b>	<b>7.89</b>	<b>0.00</b>	<b>0.00</b>	<b>-2.42</b>	<b>-4.87</b>	<b>-7.36</b>

<sup>1</sup> Totals may not match due to rounding

<sup>2</sup> Numbers in table represented in millions



## **Position Expansions**

### **Administrative Services**

- One (1) Budget Analyst (1.00 FTE)
- Two (2) PT Administration Specialists (1.44 FTE)

### **Board of Elections**

- Conversion of regular PT Absentee Ballot Coordinator position to FT (increase of 0.20 FTE)

### **Community Services**

- One (1) Park Maintenance Technician (1.00 FTE)

### **Emergency Services**

- One (1) Assistant Fire Marshal (1.00 FTE)

### **Growth Management**

- Two (2) Building, Mechanical and Plumbing Inspectors (2.00 FTE)
- One (1) Compliance Officer (1.00 FTE)

### **Human Services**

- One (1) Data Analyst (1.00 FTE)
- Conversion of RPT Administrative Support Specialist to FT
- One (1) Senior Social Worker (1.00 FTE)
- Two (2) Social Workers (2.00 FTE)
- One (1) Human Services Evaluator (1.00 FTE)
- One (1) Trainer (1.00 FTE)
- Conversion of PT Administrative Support Specialist to FT
- One (1) Paralegal/Legal Secretary (1.00 FTE)
- One (1) Health Promotions Program Coordinator (1.00 FTE)
- One (1) RPT Driver (0.85 FTE)
- Reclassification of RPT Driver to FT Dispatcher (1.00 FTE)
- Reclassification of PT Billing Rep to RPT (0.85 FTE)
- UCPS Behavioral Health Collaborative (16.00 FTE)

### Conversion of Contract Positions to Human Services Employees

- One (1) Health Promotions Coordinator (1.00 FTE)
- One (1) Data Analyst (1.00 FTE)
- One (1) Human Services Evaluator (1.00 FTE)
- One (1) Trainer (1.00 FTE)
- One (1) Legal Secretary (1.00 FTE)
- Three (3) Senior Social Workers (1.00 FTE)

### **Public Works**

- One (1) Maintenance Electrician (1.00 FTE)
- One (1) Maintenance Superintendent (1.00 FTE)
- One (1) CIP Project Manager-Facilities (1.00 FTE)
- One (1) GIS Analyst (1.00 FTE)
- One (1) CIP Project Manager (1.00 FTE)
- One (1) Customer Service Specialist (1.00 FTE)
- One (1) Construction Inspector (1.00 FTE)
- One (1) Instrumentation Technician (1.00 FTE)
- One (1) Connection Control Coordinator (1.00 FTE)

### Conversion of Waste Water Plant from CMUD to Union County

- Three (3) Wastewater Treatment Plant Operator IV's (3.00 FTE)
- One (1) Utility Mechanic I (1.00 FTE)
- One (1) Wastewater Treatment Plant Supervisor (1.00 FTE)

### **Register of Deeds**

- One (1) PT Deputy Register of Deeds (0.48 FTE)

### **Sheriff's Office**

- Ten (10) School Resource Officers (10.00 FTE)
- Four (4) Detention Officers (4.00 FTE)

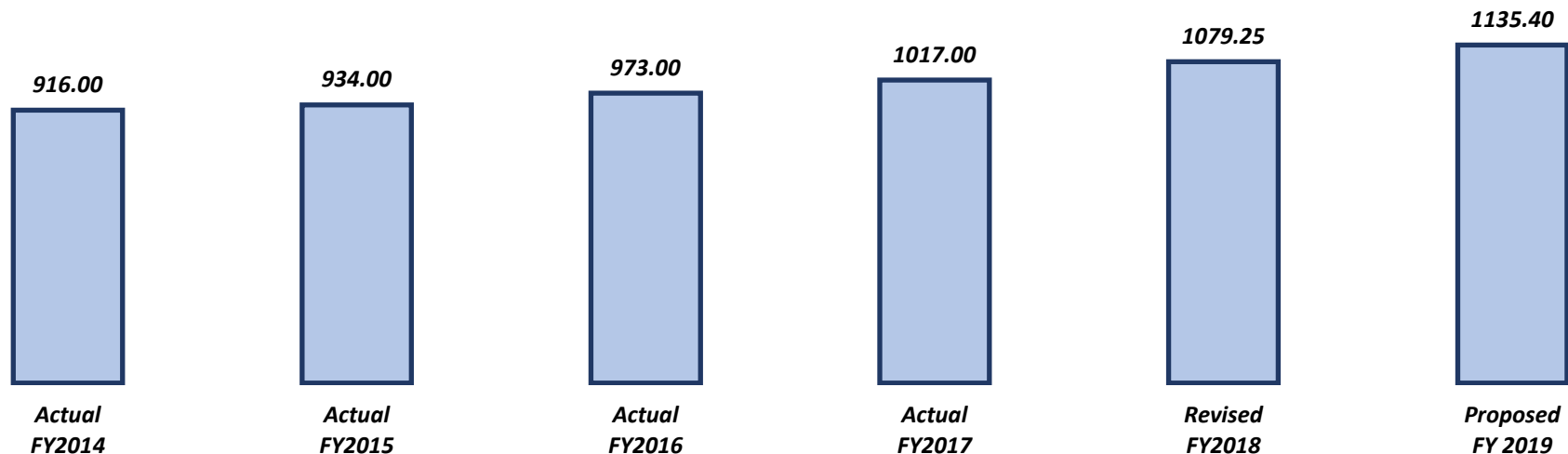
### **Tax Administration**

- Two (2) Field Data Collection Technicians (2.00 FTE)

## FTE Summary by Service Area

Category	Actual FY2014		Actual FY2015		Actual FY2016		Actual FY2017		Revised FY2018		Adopted FY 2019	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>Service Area</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>
Administrative Services	22.00	0.00	24.00	0.00	25.00	0.00	27.00	0.00	28.00	0.00	29.00	1.44
Board of County Commissioners	0.00	0.00	0.00	0.00	2.00	0.05	2.00	0.05	2.00	0.05	2.00	0.05
Board of Elections	5.00	7.67	5.00	7.79	6.00	12.10	6.00	11.14	7.00	6.05	8.00	5.25
Centralized Revenue & Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Partners	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	69.00	19.83	71.00	20.43	73.00	19.96	74.00	20.07	77.00	21.18	78.00	21.18
County Manager's Office	7.00	0.05	7.00	1.05	5.00	0.00	4.50	0.00	4.50	0.00	4.50	0.00
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services, EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Services	47.00	2.04	46.00	1.91	47.00	1.91	54.00	1.66	59.00	1.67	60.00	1.67
Fire Departments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Growth Management Services	23.00	0.00	24.00	0.10	24.00	0.10	25.50	0.50	25.50	0.50	28.50	0.50
Human Resources	6.00	0.00	8.00	0.11	8.00	0.11	9.00	0.11	9.00	0.11	9.00	0.11
Human Services	293.80	28.99	299.90	29.12	316.90	29.60	336.90	31.51	355.15	29.12	374.30	28.59
Legal Services	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00	4.00	0.00
Outside Agencies	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
Public Works	104.00	6.36	108.00	6.36	114.00	6.60	119.00	8.04	144.00	7.90	158.00	7.90
Register of Deeds	10.00	0.48	10.00	0.48	10.00	0.48	10.00	0.63	10.00	0.48	10.00	0.96
Sheriff's Office	281.20	3.74	281.10	3.74	292.10	3.79	297.10	3.52	304.10	4.75	318.10	4.75
South Piedmont Community College	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Administration	44.00	3.81	45.00	3.73	45.00	3.73	47.00	3.36	49.00	1.90	51.00	1.90
Union County Public Schools (UCPS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total FTE Count</b>	<b>916.00</b>	<b>72.97</b>	<b>934.00</b>	<b>74.82</b>	<b>973.00</b>	<b>78.43</b>	<b>1017.00</b>	<b>80.59</b>	<b>1079.25</b>	<b>73.71</b>	<b>1135.40</b>	<b>74.30</b>

### Union County FTE Changes over Time



## Appropriated Funds

The General Fund is the primary operating fund for Union County. As the name would indicate, the General Fund provides for the operations of various County services, ranging from public safety, to cultural activities.

The County uses other funds for specific activities. These other activities are funded through specific taxes or restricted revenues. These include the following:

- General Funds, that include Schools Budgetary Fund which is supported through Ad Valorem Taxes and Interest Earnings; Schools Radios Budgetary Fund (supported by contract with UCPS, \$167,000 annually) Fire Service Budgetary Fund and Fire District Funds that are supported through fire taxes and allocated sales taxes; Emergency Medical Service Budgetary Fund supported through Ad Valorem Taxes, Medicaid Service Charges, and other revenues; and Debt Budgetary Fund.
- Enterprise Funds are Water and Wastewater Operating Fund, Water and Wastewater Utility Capital Project Fund, Water and Sewer District Fund, Solid Waste Operating Fund, Solid Waste Utility Capital Project Reserve Fund, Water and Wastewater Utility Capital Reserve Fund, Stormwater Utility Operating Fund.
- Internal Service Funds are supported primarily through internal service fund charges based on usage. The County's internal service funds are the Information Technology Fund, Facilities Management Fund, Fleet Management Fund, Workers' Compensation Fund, Health Benefits Funds, Dental Benefits Fund, and the Property and Casualty Fund.
- Pension Trust Funds are also supported primarily through internal service fund charges based on usage. The County has two pension trust funds: the Retiree Healthcare Benefit (RHCB, OPEB) Fund and the Separation Allowance (OPEB) Fund.
- Other funds are supported through revenues for various purposes and include several Special Revenue Funds: Fire Fee Special Revenue Fund, Hemby Bridge Rural Fire Protection District Special Revenue Fund, Springs Fire Service District Special Revenue Fund, Stallings Rural Fire Protection District Special Revenue Fund, Waxhaw Fire Service District Special

Revenue Fund, Wesley Chapel Fire Service District Special Revenue Fund, Emergency Telephone System Fund and the Automation Enhancement Fund.

## Estimated Changes in Fund Balances

The Fund Balance assumption is based on budgeted revenue and expenditures. Fund Balance is made up of funds accumulated through the under expenditure of appropriation and/or the act of exceeding anticipated revenue. Actual fund balance amounts will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are planned for FY 2018 and are unaudited.

### General Fund

#### *Anticipated General Fund, Fund Balance*

June 30, 2017 General Fund Fund Balance	\$ 95,110,960
Less: Non-Spendable Fund Balance	(8,875)
Less: Restricted Fund Balance	(21,139,444)
Less: Committed Fund Balance	(60,642,715)
Less: Assigned Fund Balance	(4,722,336)
June 30, 2018 Anticipated Unassigned Fund Balance, Available for Appropriation	\$ 8,597,590
FY 2019 Adopted Addition / (Use)	(4,374,769)
Projected June 30, 2019 Unrestricted Fund Bal.	<u>\$ 4,222,821</u>

### Schools Budgetary Fund

#### *Anticipated Schools Budgetary Fund, Fund Balance*

June 30, 2017 Restricted Fund Balance	\$ 5,566,282
Less: Non-Spendable Fund Balance	(15,474)
Less: Restricted Fund Balance	(2,405,365)
Estimated June 30, 2018 Restricted Fund Balance	\$ 3,145,443
FY 2019 Adopted Addition / (Use)	3,389,738
Projected June 30, 2019 Restricted Fund Balance	<u>\$ 6,535,181</u>

### School Radios Fund

#### Anticipated Schools Radios Budgetary Fund, Fund Balance

June 30, 2017 Fund Balance	\$	(519,453)
Less: Non-Spendable Fund Balance		(167,000)
Less: Restricted Fund Balance		(167,293)
Additional Use of Fund Balance		1,265,284
Estimated June 30, 2018 Fund Balance	\$	411,538
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Restricted Fund Balance	\$	411,538

\*Actual results will vary with the close of FY 18 and audited financial statements.

### Fire Budgetary Fund

#### Anticipated Fire Budgetary Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	63,359
Less: Restricted Fund Balance		(151)
Less: Assigned Fund Balance		(31,469)
Estimated June 30, 2018 Restricted Fund Balance	\$	31,739
FY 2019 Adopted Addition / (Use)		(72,539)
Projected June 30, 2019 Restricted Fund Balance	\$	(40,800)

\*Actual results will vary with the close of FY 18 and audited financial statements.

### Fee Supported Districts Fund

#### Anticipated Fee Supported Fire Districts Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	91,526
FY 2018 Estimated Addition / (Use)		-
Estimated June 30, 2018 Restricted Fund Balance	\$	91,526
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	91,526

This Space Left Intentionally Blank

### Emergency Medical Service Budgetary Fund

#### Anticipated EMS Budgetary Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	544,044
Less: Non-Spendable Fund Balance		(869)
Less: Restricted Fund Balance		(125,100)
Estimated June 30, 2018 Restricted Fund Balance	\$	418,075
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Restricted Fund Balance	\$	418,075

### Debt Budgetary Fund

#### Anticipated Debt Budgetary Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	-
FY 2018 Adopted Addition / (Use)		7,410,852
Estimated June 30, 2018 Restricted Fund Balance	\$	7,410,852
FY 2019 Adopted Addition / (Use)		3,807,455
Projected June 30, 2019 Unrestricted Fund Bal.	\$	11,218,307

### Water & Wastewater Operating Fund

#### Anticipated Water & Sewer Oper. Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance		9,586,532
FY 2018 Estimated Addition / (Use)		1,018,248
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	10,604,780
FY 2019 Adopted Addition / (Use)		3,209,230
Projected June 30, 2019 Unrestricted Fund Bal.	\$	13,814,010

Cash and Investments	\$	62,166,458
* Cash and Investments - Available in Capital Fund		39,951,449
Working Capital Requirement (365 days)		42,427,924
Amount in Excess Working Capital Requirement		59,689,983

\* Unappropriated capital reserves are available in the Water and Wastewater Capital Project Fund.

## Solid Waste Operating Fund

### Anticipated Solid Waste Operating Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance	\$	3,843,990
FY 2018 Estimated Addition / (Use)		(500,146)
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	3,343,844
FY 2019 Adopted Addition / (Use)		(674,161)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>2,669,683</u>

Cash and Investments	\$	4,909,108
Working Capital Requirement (2 months)		847,040
Amount in Excess Working Capital Requirement		4,062,068

## Solid Waste Capital Reserve Fund

### Anticipated Solid Waste Capital Reserve Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance	\$	1,795,494
FY 2018 Estimated Addition / (Use)		-
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	1,795,494
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>1,795,494</u>

## Stormwater Operating Fund

### Anticipated Stormwater Operating Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance	\$	402,310
FY 2018 Estimated Addition / (Use)		(402,310)
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	-
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>-</u>

Cash and Investments		5,051
Working Capital Requirement (1 month)		-
Amount in Excess Working Capital Requirement		5,051

## Information Technology Fund

### Anticipated Information Technology Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance	\$	1,134,448
FY 2018 Estimated Addition / (Use)		(377,379)
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	757,069
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>757,069</u>

## Fleet Management Fund

### Anticipated Fleet Management Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance	\$	130,415
FY 2018 Estimated Addition / (Use)		-
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	130,415
FY 2019 Adopted Addition / (Use)		(8,254)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>122,161</u>

\*Actual results will vary with the close of FY 18 and audited financial statements.

## Facility Management Fund

### Anticipated Facility Management Fund, Fund Balance

June 30, 2017 Unrestricted Fund Balance	\$	894,420
FY 2018 Estimated Addition / (Use)		(437,581)
Estimated June 30, 2018 Unrestricted Fund Bal.	\$	456,839
FY 2019 Adopted Addition / (Use)		(7,020)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>449,819</u>

This Space Left Intentionally Blank

## Health Benefits Fund

### Anticipated Health Benefits Fund, Fund Balance

June 30, 2016 Unrestricted Fund Balance	\$	2,971,836
FY 2017 Estimated Addition / (Use)		(457,016)
Estimated June 30, 2017 Unrestricted Fund Bal.	\$	2,514,820
FY 2018 Adopted Addition / (Use)		(97,202)
Projected June 30, 2018 Unrestricted Fund Bal.	\$	<u>2,417,618</u>

## Dental Benefits Fund

### Anticipated Dental Benefits Fund, Fund Balance

June 30, 2016 Unrestricted Fund Balance	\$	224,543
FY 2017 Estimated Addition / (Use)		(53,123)
Estimated June 30, 2017 Unrestricted Fund Bal.	\$	171,420
FY 2018 Adopted Addition / (Use)		(14,737)
Projected June 30, 2018 Unrestricted Fund Bal.	\$	<u>156,683</u>

## Workers Compensation Fund

### Anticipated Workers Compensation Fund, Fund Balance

June 30, 2016 Unrestricted Fund Balance	\$	1,575,768
FY 2017 Estimated Addition / (Use)		14,354
Estimated June 30, 2017 Unrestricted Fund Bal.	\$	1,590,122
FY 2018 Adopted Addition / (Use)		(1,232)
Projected June 30, 2018 Unrestricted Fund Bal.	\$	<u>1,588,890</u>

This Space Left Intentionally Blank

## Property & Casualty Fund

### Anticipated Property and Casualty Fund, Fund Balance

June 30, 2016 Unrestricted Fund Balance	\$	620,439
FY 2017 Estimated Addition / (Use)		(59,227)
Estimated June 30, 2017 Unrestricted Fund Bal.	\$	561,212
FY 2018 Adopted Addition / (Use)		-
Projected June 30, 2018 Unrestricted Fund Bal.	\$	<u>561,212</u>

## Pension Trust – RHC B Plan (OPEB) Fund

### Anticipated Pension Trust-RHC B Plan (OPEB) Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	25,345,606
FY 2018 Estimated Addition / (Use)		6,941,835
Estimated June 30, 2018 Restricted Fund Bal.	\$	32,287,441
FY 2019 Adopted Addition / (Use)		9,483,692
Projected June 30, 2019 Restricted Fund Bal.	\$	<u>41,771,133</u>

## Pension Trust – Separation Allowance Fund

### Anticipated Pension Trust-Separation Allowance Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	3,036,342
FY 2018 Estimated Addition / (Use)		239,693
Estimated June 30, 2018 Restricted Fund Bal.	\$	3,276,035
FY 2019 Adopted Addition / (Use)		772,050
Projected June 30, 2019 Restricted Fund Bal.	\$	<u>4,048,085</u>

This Space Left Intentionally Blank



### Hemby Bridge Fire District Fund

#### Anticipated Hemby Bridge Fire District Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	121,956
FY 2018 Estimated Addition / (Use)		(78,475)
Estimated June 30, 2018 Restricted Fund Balance	\$	43,481
FY 2019 Adopted Addition / (Use)		(43,031)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>450</u>

### Springs Fire District Fund

#### Anticipated Springs Fire District Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	24,672
FY 2018 Estimated Addition / (Use)		(42,304)
Estimated June 30, 2018 Restricted Fund Balance	\$	(17,632)
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>(17,632)</u>

### Stallings Fire District Fund

#### Anticipated Stallings Fire District Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	149,470
FY 2018 Estimated Addition / (Use)		(82,918)
Estimated June 30, 2018 Restricted Fund Balance	\$	66,552
FY 2019 Adopted Addition / (Use)		(64,415)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>2,137</u>

\*Actual results will vary with the close of FY 18 and audited financial statements.

### Waxhaw Fire District Fund

#### Anticipated Waxhaw Fire District Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	76,196
FY 2018 Estimated Addition / (Use)		(67,399)
Estimated June 30, 2018 Restricted Fund Balance	\$	8,797
FY 2019 Adopted Addition / (Use)		(8,797)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>-</u>

\*Actual results will vary with the close of FY 18 and audited financial statements.

### Wesley Chapel Fire District Fund

#### Anticipated Wesley Chapel Fire District Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	104,760
FY 2018 Estimated Addition / (Use)		(70,052)
Estimated June 30, 2018 Restricted Fund Balance	\$	34,708
FY 2019 Adopted Addition / (Use)		(34,836)
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>(128)</u>

\*Actual results will vary with the close of FY 18 and audited financial statements.

### Automation Enhancement Fund

#### Anticipated Automation Enhancement Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	145,744
FY 2018 Estimated Addition / (Use)		5,650
Estimated June 30, 2018 Restricted Fund Balance	\$	151,394
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>151,394</u>

### Emergency Telephone System Fund

#### Anticipated Emergency Telephone System Fund, Fund Balance

June 30, 2017 Restricted Fund Balance	\$	1,800,626
FY 2018 Estimated Addition / (Use)		(957,891)
Estimated June 30, 2018 Restricted Fund Balance	\$	842,735
FY 2019 Adopted Addition / (Use)		-
Projected June 30, 2019 Unrestricted Fund Bal.	\$	<u>842,735</u>

This Space Left Intentionally Blank



	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(169,710,097)	(194,255,772)	(192,395,859)	(195,274,371)	(199,429,484)	(198,853,626)	575,858	(0.3)%
Local Option Sales Tax	(30,284,690)	(33,023,306)	(37,420,597)	(42,828,126)	(45,818,195)	(49,850,228)	(4,032,033)	8.8%
Other Taxes	(3,873,270)	(3,593,732)	(3,552,581)	(4,094,883)	(3,420,847)	(4,121,929)	(701,082)	20.5%
Intergovernmental Revenue, Unrestricted	(7,685,152)	(7,546,751)	(8,971,492)	(10,442,191)	(9,005,477)	(12,175,946)	(3,170,469)	35.2%
Intergovernmental Revenue, Restricted	(4,325,006)	(4,084,976)	(3,589,827)	(3,748,518)	(3,655,476)	(3,849,141)	(193,665)	5.3%
Intergovernmental Revenue, Federal Grants	(14,938,916)	(15,799,190)	(17,025,083)	(17,917,394)	(15,026,411)	(15,738,388)	(711,977)	4.7%
Intergovernmental Revenue, State Grants	(4,187,361)	(4,092,922)	(4,132,950)	(4,278,944)	(8,020,786)	(6,865,478)	1,155,308	(14.4)%
Non-Enterprise Charges for Services	(11,965,118)	(12,068,735)	(12,749,855)	(11,936,354)	(13,160,544)	(12,945,013)	215,531	(1.6)%
Enterprise Charges for Services	(42,760,865)	(42,949,640)	(51,220,686)	(53,634,113)	(56,152,883)	(53,481,241)	2,671,642	(4.8)%
Debt Proceeds - Restricted Revenue	(5)	0	(49,143,633)	0	(2,279,529)	0	2,279,529	(100.0)%
Investment Revenue	(2,388,222)	(1,326,996)	(1,582,083)	(2,342,387)	(3,048,376)	(5,202,298)	(2,153,922)	70.7%
Other Revenue	(7,338,739)	(7,519,240)	(7,414,552)	(7,268,524)	(6,950,743)	(7,004,584)	(53,841)	0.8%
Internal Service Fund Charges	(16,526,302)	(25,754,665)	(28,713,647)	(30,741,293)	(33,629,870)	(37,631,550)	(4,001,680)	11.9%
Interfund Transfers	(1,145,197)	(563,278)	(1,769,912)	(6,347,274)	(9,360,247)	(12,186,726)	(2,826,479)	30.2%
Fund Balance Appropriated	0	0	0	0	(16,987,282)	(12,685,234)	4,302,048	(25.3)%
<b>Total</b>	<b>(317,128,940)</b>	<b>(352,579,203)</b>	<b>(419,682,757)</b>	<b>(390,854,372)</b>	<b>(425,946,150)</b>	<b>(432,591,382)</b>	<b>(6,645,232)</b>	<b>1.6%</b>
<b>Expenditures</b>								
Employee Compensation	41,272,223	43,634,682	47,132,519	50,828,171	56,218,745	63,322,969	7,104,224	12.6%
Employee Benefits	24,125,833	26,431,974	28,656,706	31,276,155	35,795,327	40,001,783	4,206,456	11.8%
Operating Cost	60,554,209	64,207,624	70,589,392	79,871,638	114,393,199	112,773,163	(1,620,036)	(1.4)%
Capital Outlay	2,994,074	2,831,860	3,549,370	3,997,787	6,031,072	4,416,144	(1,614,928)	(26.8)%
Contracts, Grants, and Subsidies	101,785,661	110,360,366	116,091,974	120,689,859	127,345,978	129,969,208	2,623,230	2.1%
Debt Service	53,461,111	54,340,883	108,220,617	51,938,438	53,013,474	57,612,301	4,598,827	8.7%
Interdepartmental Charges	(6,034,481)	(1,691,289)	(1,908,430)	(8,629,717)	(31,190,200)	(32,086,705)	(896,505)	2.9%
Interfund Transfers, Out	23,442,546	37,617,885	26,134,418	34,921,889	47,641,204	32,143,606	(15,497,598)	(32.5)%
Contingency	0	0	0	0	1,127,651	1,190	(1,126,461)	(99.9)%
Fund Balance Contribution	0	0	0	0	15,596,700	24,437,723	8,841,203	65.9%
<b>Total</b>	<b>301,601,175</b>	<b>337,733,985</b>	<b>398,466,565</b>	<b>364,894,221</b>	<b>425,946,150</b>	<b>432,591,382</b>	<b>6,645,232</b>	<b>1.6%</b>
<b>Total</b>	<b>(15,527,765)</b>	<b>(14,845,218)</b>	<b>(21,216,191)</b>	<b>(25,960,152)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0)%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Gross FTE Summary</b>								
Full-Time	916.00	934.00	972.99	1,016.99	1,079.25	1,135.25	56.00	5.19%
Part-Time	16.00	16.80	16.15	16.45	43.45	44.52	1.07	2.46%
Temp-Part-Time	56.97	58.02	62.28	64.14	30.26	29.78	(0.48)	(1.59)%
<b>Total</b>	<b>988.97</b>	<b>1,008.82</b>	<b>1,051.43</b>	<b>1,097.59</b>	<b>1,152.96</b>	<b>1,209.55</b>	<b>56.59</b>	<b>4.91%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(165,029,948)	(77,627,772)	(70,686,848)	(69,741,631)	(66,988,858)	(58,257,401)	8,731,457	(13.0)%
Local Option Sales Tax	(29,449,464)	(32,108,082)	(36,441,345)	(41,860,291)	(44,713,531)	(48,745,636)	(4,032,105)	9.0%
Other Taxes	(2,410,251)	(2,433,978)	(2,622,316)	(2,822,173)	(2,804,415)	(2,992,485)	(188,070)	6.7%
Intergovernmental Revenue, Unrestricted	(7,685,152)	(7,546,751)	(8,971,492)	(10,442,191)	(9,005,477)	(12,175,946)	(3,170,469)	35.2%
Intergovernmental Revenue, Restricted	(2,585,763)	(4,084,976)	(3,422,827)	(3,581,518)	(3,488,476)	(3,682,141)	(193,665)	5.6%
Intergovernmental Revenue, Federal Grants	(14,938,916)	(15,799,190)	(17,025,083)	(17,917,394)	(15,026,411)	(15,366,785)	(340,374)	2.3%
Intergovernmental Revenue, State Grants	(4,187,361)	(4,092,922)	(4,132,950)	(4,278,944)	(8,020,786)	(6,865,478)	1,155,308	(14.4)%
Non-Enterprise Charges for Services	(9,461,860)	(9,450,558)	(9,638,995)	(8,677,230)	(9,743,893)	(9,491,960)	251,933	(2.6)%
Debt Proceeds - Restricted Revenue	(5)	0	(48,555,017)	0	0	0	0	0.0%
Investment Revenue	(391,542)	(140,529)	(696,134)	(410,770)	(810,287)	(1,526,601)	(716,314)	88.4%
Other Revenue	(7,075,903)	(7,273,113)	(6,983,305)	(6,939,636)	(6,906,325)	(6,875,156)	31,169	(0.5)%
Interfund Transfers	(1,576)	0	0	0	(14,445)	(1,164,713)	(1,150,268)	7,963.1%
Fund Balance Appropriated	0	0	0	0	(10,101,273)	(8,554,367)	1,546,906	(15.3)%
<b>Total</b>	<b>(243,217,741)</b>	<b>(160,557,870)</b>	<b>(209,176,312)</b>	<b>(166,671,777)</b>	<b>(177,624,177)</b>	<b>(175,698,669)</b>	<b>1,925,508</b>	<b>(1.1)%</b>
<b>Expenditures</b>								
Employee Compensation	36,290,617	37,889,012	40,756,050	44,140,968	48,041,799	53,415,243	5,373,444	11.2%
Employee Benefits	20,176,150	21,785,052	23,639,459	26,159,289	29,649,943	32,932,120	3,282,177	11.1%
Operating Cost	31,879,156	30,265,454	31,454,465	30,817,555	36,478,874	35,249,621	(1,229,253)	(3.4)%
Capital Outlay	1,847,328	1,433,947	1,869,748	2,072,189	2,906,645	2,464,513	(442,132)	(15.2)%
Contracts, Grants, and Subsidies	93,287,381	12,359,431	5,586,702	5,926,130	7,398,332	8,098,652	700,320	9.5%
Debt Service	47,348,877	48,336,998	96,029,459	45,859,529	44,914,118	43,514,924	(1,399,194)	(3.1)%
Interdepartmental Charges	(6,034,481)	(1,691,289)	(1,908,430)	(1,797,384)	(2,136,500)	(2,407,009)	(270,509)	12.7%
Interfund Transfers, Out	17,943,931	13,097,887	1,760,083	5,600,533	9,250,064	2,430,605	(6,819,459)	(73.7)%
Contingency	0	0	0	0	1,120,902	0	(1,120,902)	(100.0)%
<b>Total</b>	<b>242,738,959</b>	<b>163,476,492</b>	<b>199,187,537</b>	<b>158,778,809</b>	<b>177,624,177</b>	<b>175,698,669</b>	<b>(1,925,508)</b>	<b>(1.1)%</b>
<b>Total</b>	<b>(478,782)</b>	<b>2,918,622</b>	<b>(9,988,775)</b>	<b>(7,892,968)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	812.88	807.74	842.88	881.88	915.34	957.34	42.00	4.59%

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
Part-Time	16.00	16.80	16.15	16.45	36.86	36.49	(0.37)	(1.00)%
Temp-Part-Time	50.61	51.66	55.68	56.10	28.95	28.47	(0.48)	(1.66)%
<b>Total</b>	<b>879.49</b>	<b>876.20</b>	<b>914.71</b>	<b>954.43</b>	<b>981.15</b>	<b>1,022.30</b>	<b>41.15</b>	<b>4.19%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Interfund Transfers	0	0	0	0	(835,000)	0	835,000	(100.0)%
Intergovernmental Revenue, Restricted	0	0	(167,000)	(167,000)	(167,000)	(167,000)	0	0.0%
Investment Revenue	0	(3,763)	(183)	(1,772)	(1,104)	(4,146)	(3,042)	275.5%
<b>Total</b>	<b>0</b>	<b>(3,763)</b>	<b>(167,183)</b>	<b>(168,772)</b>	<b>(1,003,104)</b>	<b>(171,146)</b>	<b>831,958</b>	<b>(82.9)%</b>
<b>Expenditures</b>								
Capital Outlay	0	159,790	559,263	79,895	0	0	0	0.0%
Fund Balance Contribution	0	0	0	0	835,000	0	(835,000)	(100.0)%
Operating Cost	0	0	982	59,241	168,104	171,146	3,042	1.8%
<b>Total</b>	<b>0</b>	<b>159,790</b>	<b>560,245</b>	<b>139,136</b>	<b>1,003,104</b>	<b>171,146</b>	<b>(831,958)</b>	<b>82.9%</b>
<b>Total</b>	<b>0</b>	<b>156,027</b>	<b>393,062</b>	<b>(29,636)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100.0)%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	0	0	(1,147,173)	(1,179,473)	(2,571,564)	(2,690,830)	(119,266)	4.6%
Intergovernmental Revenue, Federal Grants	0	0	0	0	0	(371,603)	(371,603)	0.0%
Investment Revenue	0	0	(2,379)	(552)	(1,221)	(316)	905	(74.1)%
Interfund Transfers	0	0	0	0	(995,505)	0	995,505	(100.0)%
Fund Balance Appropriated	0	0	0	0	(31,469)	(31,739)	(270)	0.9%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(1,149,552)</b>	<b>(1,180,026)</b>	<b>(3,599,759)</b>	<b>(3,094,488)</b>	<b>505,271</b>	<b>(14.0)%</b>
<b>Expenditures</b>								
Employee Compensation	0	0	17,859	0	0	0	0	0.0%
Employee Benefits	0	0	19,080	0	0	0	0	0.0%
Operating Cost	0	0	111,527	177,168	399,288	662,651	263,363	66.0%
Contracts, Grants, and Subsidies	0	0	923,532	1,017,053	3,200,471	2,431,837	(768,634)	(24.0)%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,071,998</b>	<b>1,194,221</b>	<b>3,599,759</b>	<b>3,094,488</b>	<b>(505,271)</b>	<b>(14.0)%</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(77,554)</b>	<b>14,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00%
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	0	0	(6,285,226)	(6,462,848)	(6,486,356)	(6,870,760)	(384,404)	5.9%
Fund Balance Appropriated	0	0	0	0	(125,100)	0	125,100	(100.0)%
Investment Revenue	0	0	(8,977)	(5,194)	(4,596)	(13,218)	(8,622)	187.6%
Non-Enterprise Charges for Services	0	0	(557,194)	(657,209)	(618,000)	(657,209)	(39,209)	6.3%
Other Revenue	0	0	(83,547)	(124,954)	(25,000)	(25,000)	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(6,934,944)</b>	<b>(7,250,205)</b>	<b>(7,259,052)</b>	<b>(7,566,187)</b>	<b>(307,135)</b>	<b>4.2%</b>
<b>Expenditures</b>								
Capital Outlay	0	0	0	0	125,100	0	(125,100)	(100.0)%
Contracts, Grants, and Subsidies	0	0	6,672,568	6,913,964	7,105,795	7,530,982	425,187	6.0%
Operating Cost	0	0	22,271	32,302	28,157	35,205	7,048	25.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>6,694,839</b>	<b>6,946,266</b>	<b>7,259,052</b>	<b>7,566,187</b>	<b>307,135</b>	<b>4.2%</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(240,105)</b>	<b>(303,939)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	0	(111,536,099)	(109,151,583)	(112,678,243)	(110,205,007)	(116,340,430)	(6,135,423)	5.6%
Fund Balance Appropriated	0	0	0	0	(2,405,365)	(3,145,443)	(740,078)	30.8%
Investment Revenue	0	(315,838)	(154,481)	(25,906)	(162,275)	(242,327)	(80,052)	49.3%
<b>Total</b>	<b>0</b>	<b>(111,851,937)</b>	<b>(109,306,064)</b>	<b>(112,704,149)</b>	<b>(112,772,647)</b>	<b>(119,728,200)</b>	<b>(6,955,553)</b>	<b>6.2%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	0	87,307,706	92,207,454	94,873,298	97,257,459	100,602,231	3,344,772	3.4%
Fund Balance Contribution	0	0	0	0	0	6,535,181	6,535,181	0.0%
Interfund Transfers, Out	0	19,531,582	16,626,627	17,749,200	15,515,188	12,590,788	(2,924,400)	(18.8)%
<b>Total</b>	<b>0</b>	<b>106,839,288</b>	<b>108,834,081</b>	<b>112,622,498</b>	<b>112,772,647</b>	<b>119,728,200</b>	<b>6,955,553</b>	<b>6.2%</b>
<b>Total</b>	<b>0</b>	<b>(5,012,649)</b>	<b>(471,983)</b>	<b>(81,650)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>



	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	0	0	0	0	(7,620,852)	(8,072,490)	(451,638)	5.9%
Investment Revenue	0	0	0	0	0	(138,090)	(138,090)	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,620,852)</b>	<b>(8,210,580)</b>	<b>(589,728)</b>	<b>7.7%</b>
<b>Expenditures</b>								
Debt Service	0	0	0	0	210,000	4,403,125	4,193,125	1,996.7%
Fund Balance Contribution	0	0	0	0	7,410,852	3,807,455	(3,603,397)	(48.6)%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,620,852</b>	<b>8,210,580</b>	<b>589,728</b>	<b>7.7%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(14,350)	0	14,350	(100.0)%
Non-Enterprise Charges for Services	(114,478)	(117,553)	(119,538)	(127,670)	(120,000)	(120,572)	(572)	0.5%
<b>Total</b>	<b>(114,478)</b>	<b>(117,553)</b>	<b>(119,538)</b>	<b>(127,670)</b>	<b>(134,350)</b>	<b>(120,572)</b>	<b>13,778</b>	<b>(10.3)%</b>
<b>Expenditures</b>								
Fund Balance Contribution	0	0	0	0	20,000	0	(20,000)	(100.0)%
Operating Cost	148,807	115,000	43,445	60,572	114,350	120,572	6,222	5.4%
<b>Total</b>	<b>148,807</b>	<b>115,000</b>	<b>43,445</b>	<b>60,572</b>	<b>134,350</b>	<b>120,572</b>	<b>(13,778)</b>	<b>(10.3)%</b>
<b>Total</b>	<b>34,330</b>	<b>(2,553)</b>	<b>(76,093)</b>	<b>(67,098)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(957,891)	0	957,891	(100.0)%
Interfund Transfers	(7,477)	(49,579)	(10,083)	0	0	0	0	0.0%
Investment Revenue	(4,770)	(5,642)	(3,669)	(5,339)	0	0	0	0.0%
Other Revenue	0	0	(150)	0	0	0	0	0.0%
Other Taxes	(1,081,898)	(767,714)	(513,741)	(830,578)	(220,832)	(719,944)	(499,112)	226.0%
<b>Total</b>	<b>(1,094,145)</b>	<b>(822,935)</b>	<b>(527,643)</b>	<b>(835,917)</b>	<b>(1,178,723)</b>	<b>(719,944)</b>	<b>458,779</b>	<b>(38.9)%</b>
<b>Expenditures</b>								
Capital Outlay	69,285	385,000	118,250	163,836	294,684	0	(294,684)	(100.0)%
Employee Benefits	23,388	30,966	26,670	0	0	0	0	0.0%
Employee Compensation	39,011	50,526	52,106	0	0	0	0	0.0%
Operating Cost	534,411	495,355	553,513	705,171	884,039	719,944	(164,095)	(18.6)%
<b>Total</b>	<b>666,094</b>	<b>961,846</b>	<b>750,539</b>	<b>869,008</b>	<b>1,178,723</b>	<b>719,944</b>	<b>(458,779)</b>	<b>(38.9)%</b>
<b>Total</b>	<b>(428,051)</b>	<b>138,911</b>	<b>222,896</b>	<b>33,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	1.15	1.15	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>1.15</b>	<b>1.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Non-Enterprise Charges for Services	(2,336,177)	(2,416,988)	(2,353,288)	(2,362,608)	(2,580,930)	(2,595,056)	(14,126)	0.5%
<b>Total</b>	<b>(2,336,177)</b>	<b>(2,416,988)</b>	<b>(2,353,288)</b>	<b>(2,362,608)</b>	<b>(2,580,930)</b>	<b>(2,595,056)</b>	<b>(14,126)</b>	<b>0.5%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	2,284,634	2,386,018	2,350,034	2,383,495	2,580,930	2,595,056	14,126	0.5%
<b>Total</b>	<b>2,284,634</b>	<b>2,386,018</b>	<b>2,350,034</b>	<b>2,383,495</b>	<b>2,580,930</b>	<b>2,595,056</b>	<b>14,126</b>	<b>0.5%</b>
<b>Total</b>	<b>(51,543)</b>	<b>(30,971)</b>	<b>(3,254)</b>	<b>20,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(1,271,737)	(1,290,837)	(1,267,697)	(1,242,611)	(1,299,661)	(1,348,128)	(48,467)	3.7%
Fund Balance Appropriated	0	0	0	0	(78,475)	(43,031)	35,444	(45.2)%
Investment Revenue	0	(47)	(70)	(102)	0	0	0	0.0%
Local Option Sales Tax	(219,867)	(252,772)	(245,923)	(235,428)	(272,027)	(272,027)	0	0.0%
<b>Total</b>	<b>(1,491,604)</b>	<b>(1,543,655)</b>	<b>(1,513,690)</b>	<b>(1,478,140)</b>	<b>(1,650,163)</b>	<b>(1,663,186)</b>	<b>(13,023)</b>	<b>0.8%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	1,534,963	1,431,549	1,435,215	1,707,975	1,650,163	1,663,186	13,023	0.8%
<b>Total</b>	<b>1,534,963</b>	<b>1,431,549</b>	<b>1,435,215</b>	<b>1,707,975</b>	<b>1,650,163</b>	<b>1,663,186</b>	<b>13,023</b>	<b>0.8%</b>
<b>Total</b>	<b>43,359</b>	<b>(112,106)</b>	<b>(78,475)</b>	<b>229,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(410,403)	(561,218)	(515,524)	(494,082)	(646,865)	(688,117)	(41,252)	6.4%
Fund Balance Appropriated	0	0	0	0	(42,304)	0	42,304	(100.0)%
Investment Revenue	0	(45)	(29)	(41)	0	0	0	0.0%
Local Option Sales Tax	(74,069)	(79,745)	(105,980)	(95,591)	(120,816)	(120,744)	72	(0.1)%
<b>Total</b>	<b>(484,472)</b>	<b>(641,008)</b>	<b>(621,533)</b>	<b>(589,714)</b>	<b>(809,985)</b>	<b>(808,861)</b>	<b>1,124</b>	<b>(0.1)%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	508,412	598,154	579,229	699,382	809,985	808,861	(1,124)	(0.1)%
<b>Total</b>	<b>508,412</b>	<b>598,154</b>	<b>579,229</b>	<b>699,382</b>	<b>809,985</b>	<b>808,861</b>	<b>(1,124)</b>	<b>(0.1)%</b>
<b>Total</b>	<b>23,940</b>	<b>(42,853)</b>	<b>(42,303)</b>	<b>109,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(991,902)	(987,494)	(1,161,956)	(1,180,337)	(1,164,737)	(1,298,990)	(134,253)	11.5%
Fund Balance Appropriated	0	0	0	0	(82,918)	(64,415)	18,503	(22.3)%
Interfund Transfers	0	(68,900)	0	0	0	0	0	0.0%
Investment Revenue	0	(29)	(50)	(77)	0	0	0	0.0%
Local Option Sales Tax	(184,010)	(188,578)	(191,283)	(218,449)	(214,026)	(214,026)	0	0.0%
<b>Total</b>	<b>(1,175,911)</b>	<b>(1,245,001)</b>	<b>(1,353,289)</b>	<b>(1,398,863)</b>	<b>(1,461,681)</b>	<b>(1,577,431)</b>	<b>(115,750)</b>	<b>7.9%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	1,183,537	1,212,213	1,270,371	1,447,094	1,461,681	1,577,431	115,750	7.9%
<b>Total</b>	<b>1,183,537</b>	<b>1,212,213</b>	<b>1,270,371</b>	<b>1,447,094</b>	<b>1,461,681</b>	<b>1,577,431</b>	<b>115,750</b>	<b>7.9%</b>
<b>Total</b>	<b>7,625</b>	<b>(32,788)</b>	<b>(82,918)</b>	<b>48,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(791,186)	(811,648)	(785,224)	(780,571)	(923,745)	(1,339,878)	(416,133)	45.0%
Fund Balance Appropriated	0	0	0	0	(67,399)	(8,797)	58,602	(86.9)%
Investment Revenue	0	(78)	(36)	(53)	0	0	0	0.0%
Local Option Sales Tax	(138,383)	(154,741)	(159,728)	(149,476)	(180,818)	(180,818)	0	0.0%
<b>Total</b>	<b>(929,568)</b>	<b>(966,467)</b>	<b>(944,989)</b>	<b>(930,101)</b>	<b>(1,171,962)</b>	<b>(1,529,493)</b>	<b>(357,531)</b>	<b>30.5%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	964,583	925,915	877,587	1,079,385	1,171,962	1,529,493	357,531	30.5%
<b>Total</b>	<b>964,583</b>	<b>925,915</b>	<b>877,587</b>	<b>1,079,385</b>	<b>1,171,962</b>	<b>1,529,493</b>	<b>357,531</b>	<b>30.5%</b>
<b>Total</b>	<b>35,015</b>	<b>(40,552)</b>	<b>(67,401)</b>	<b>149,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>



	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Ad Valorem Taxes and Fees	(1,214,921)	(1,440,704)	(1,394,628)	(1,514,574)	(1,521,839)	(1,946,602)	(424,763)	27.9%
Fund Balance Appropriated	0	0	0	0	(70,052)	(34,836)	35,216	(50.3)%
Investment Revenue	0	(36)	(57)	(89)	0	0	0	0.0%
Local Option Sales Tax	(218,897)	(239,389)	(276,338)	(268,892)	(316,977)	(316,977)	0	0.0%
<b>Total</b>	<b>(1,433,818)</b>	<b>(1,680,129)</b>	<b>(1,671,022)</b>	<b>(1,783,555)</b>	<b>(1,908,868)</b>	<b>(2,298,415)</b>	<b>(389,547)</b>	<b>20.4%</b>
<b>Expenditures</b>								
Contracts, Grants, and Subsidies	1,533,124	1,597,266	1,600,971	1,965,103	1,908,868	2,298,415	389,547	20.4%
<b>Total</b>	<b>1,533,124</b>	<b>1,597,266</b>	<b>1,600,971</b>	<b>1,965,103</b>	<b>1,908,868</b>	<b>2,298,415</b>	<b>389,547</b>	<b>20.4%</b>
<b>Total</b>	<b>99,306</b>	<b>(82,864)</b>	<b>(70,051)</b>	<b>181,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Debt Proceeds - Restricted Revenue	0	0	(588,616)	0	(2,279,529)	0	2,279,529	(100.0)%
Enterprise Charges for Services	(38,121,755)	(38,799,398)	(46,442,324)	(37,247,357)	0	0	0	0.0%
Fund Balance Appropriated	0	0	0	0	(1,126,214)	0	1,126,214	(100.0)%
Interfund Transfers	0	0	0	(4,082,274)	(5,265,297)	(11,022,013)	(5,756,716)	109.3%
Intergovernmental Revenue, Restricted	(1,739,243)	0	0	0	0	0	0	0.0%
Investment Revenue	(168,065)	(119,450)	(814,408)	(240,925)	(454,516)	(1,029,240)	(574,724)	126.4%
Non-Enterprise Charges for Services	(36,504)	(54,077)	(34,341)	(41,588)	(37,482)	0	37,482	(100.0)%
Other Revenue	(196,460)	(195,920)	(329,138)	(169,288)	(19,418)	(70,000)	(50,582)	260.5%
<b>Total</b>	<b>(40,262,028)</b>	<b>(39,168,845)</b>	<b>(48,208,828)</b>	<b>(41,781,432)</b>	<b>(9,182,456)</b>	<b>(12,121,253)</b>	<b>(2,938,797)</b>	<b>32.0%</b>
<b>Expenditures</b>								
Capital Outlay	647,150	304,729	392,488	1,101,420	1,132,790	1,327,761	194,971	17.2%
Contracts, Grants, and Subsidies	489,026	2,542,114	2,588,310	2,676,979	2,800,332	833,064	(1,967,268)	(70.3)%
Debt Service	6,112,234	6,003,886	12,191,157	6,078,910	7,889,356	9,694,252	1,804,896	22.9%
Employee Benefits	2,343,196	2,363,816	2,632,746	2,819,652	3,325,646	4,028,650	703,004	21.1%
Employee Compensation	4,175,546	3,883,985	4,304,625	4,713,912	5,494,512	6,796,007	1,301,495	23.7%
Fund Balance Contribution	0	0	0	0	107,966	1,099,240	991,274	918.1%
Interdepartmental Charges	0	0	0	(6,832,333)	(29,053,700)	(29,679,696)	(625,996)	2.2%
Interfund Transfers, Out	4,682,363	4,863,416	7,657,148	7,352,673	233,870	0	(233,870)	(100.0)%
Operating Cost	12,059,133	12,066,276	13,324,689	14,030,384	17,251,684	18,021,975	770,291	4.5%
<b>Total</b>	<b>30,508,649</b>	<b>32,028,222</b>	<b>43,091,164</b>	<b>31,941,596</b>	<b>9,182,456</b>	<b>12,121,253</b>	<b>2,938,797</b>	<b>32.0%</b>
<b>Total</b>	<b>(9,753,380)</b>	<b>(7,140,622)</b>	<b>(5,117,664)</b>	<b>(9,839,836)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	84.23	87.39	93.10	98.10	115.10	128.10	13.00	11.29%
Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Temp-Part-Time	0.59	0.59	0.83	2.27	1.31	1.31	0.00	0.00%
<b>Total</b>	<b>84.82</b>	<b>87.98</b>	<b>93.93</b>	<b>100.37</b>	<b>116.41</b>	<b>129.41</b>	<b>13.00</b>	<b>11.17%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Enterprise Charges for Services	0	0	0	(11,253,621)	(51,636,355)	(49,037,226)	2,599,129	(5.0)%
Non-Enterprise Charges for Services	0	0	0	(12,338)	0	(37,500)	(37,500)	0.0%
Other Revenue	0	0	0	(9,338)	0	(23,313)	(23,313)	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,275,297)</b>	<b>(51,636,355)</b>	<b>(49,098,039)</b>	<b>2,538,316</b>	<b>(4.9)%</b>
<b>Expenditures</b>								
Fund Balance Contribution	0	0	0	0	0	3,126,130	3,126,130	0.0%
Interfund Transfers, Out	0	0	0	3,679,965	22,582,655	16,292,213	(6,290,442)	(27.9)%
Operating Cost	0	0	0	6,832,333	29,053,700	29,679,696	625,996	2.2%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,512,298</b>	<b>51,636,355</b>	<b>49,098,039</b>	<b>(2,538,316)</b>	<b>(4.9)%</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(762,999)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Enterprise Charges for Services	(4,639,110)	(4,150,241)	(4,778,362)	(5,133,135)	(4,516,528)	(4,444,015)	72,513	(1.6)%
Fund Balance Appropriated	0	0	0	0	(500,146)	(674,161)	(174,015)	34.8%
Interfund Transfers	(816,252)	0	(45,000)	0	0	0	0	0.0%
Investment Revenue	(26,670)	(20,738)	(45,536)	(33,305)	(52,219)	(118,083)	(65,864)	126.1%
Other Revenue	(60,512)	(40,794)	(6,963)	(6,647)	0	0	0	0.0%
Other Taxes	(381,121)	(392,040)	(416,524)	(442,132)	(395,600)	(409,500)	(13,900)	3.5%
<b>Total</b>	<b>(5,923,665)</b>	<b>(4,603,814)</b>	<b>(5,292,385)</b>	<b>(5,615,219)</b>	<b>(5,464,493)</b>	<b>(5,645,759)</b>	<b>(181,266)</b>	<b>3.3%</b>
<b>Expenditures</b>								
Capital Outlay	423,727	485,438	548,699	283,813	645,113	220,000	(425,113)	(65.9)%
Employee Benefits	342,517	425,519	463,329	482,976	555,794	592,644	36,850	6.6%
Employee Compensation	604,645	694,956	752,405	796,940	877,585	891,508	13,923	1.6%
Interfund Transfers, Out	0	0	0	58,761	44,982	830,000	785,018	1,745.2%
Operating Cost	3,069,316	2,834,038	3,298,927	3,043,237	3,341,019	3,111,607	(229,412)	(6.9)%
<b>Total</b>	<b>4,440,205</b>	<b>4,439,951</b>	<b>5,063,359</b>	<b>4,665,726</b>	<b>5,464,493</b>	<b>5,645,759</b>	<b>181,266</b>	<b>3.3%</b>
<b>Total</b>	<b>(1,483,460)</b>	<b>(163,863)</b>	<b>(229,026)</b>	<b>(949,493)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	13.68	15.18	14.85	15.85	15.80	15.80	0.00	0.00%
Part-Time	0.00	0.00	0.00	0.00	6.59	6.59	0.00	0.00%
Temp-Part-Time	5.77	5.77	5.77	5.77	0.00	0.00	0.00	0.00%
<b>Total</b>	<b>19.45</b>	<b>20.95</b>	<b>20.62</b>	<b>21.62</b>	<b>22.39</b>	<b>22.39</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Expenditures</b>								
Interfund Transfers, Out	816,252	0	45,000	0	0	0	0	0.0%
<b>Total</b>	<b>816,252</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total</b>	<b>816,252</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Interfund Transfers	(319,893)	(287,282)	(214,829)	0	0	0	0	0.0%
Non-Enterprise Charges for Services	(16,100)	(28,694)	(46,312)	0	0	0	0	0.0%
Other Revenue	0	0	(74)	0	0	0	0	0.0%
<b>Total</b>	<b>(335,993)</b>	<b>(315,976)</b>	<b>(261,214)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures</b>								
Capital Outlay	6,584	0	0	0	0	0	0	0.0%
Employee Benefits	70,002	77,646	41,872	(42,558)	0	0	0	0.0%
Employee Compensation	162,404	94,406	118,261	(2,774)	0	0	0	0.0%
Interfund Transfers, Out	0	0	0	402,310	0	0	0	0.0%
Operating Cost	18,367	9,220	7,269	0	0	0	0	0.0%
<b>Total</b>	<b>257,358</b>	<b>181,271</b>	<b>167,402</b>	<b>356,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total</b>	<b>(78,635)</b>	<b>(134,704)</b>	<b>(93,812)</b>	<b>356,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	2.06	1.40	1.00	0.00	0.05	0.05	0.00	0.00%
<b>Total</b>	<b>2.06</b>	<b>1.40</b>	<b>1.00</b>	<b>0.00</b>	<b>0.05</b>	<b>0.05</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Internal Service Fund Charges	(1,482,989)	(2,149,030)	(2,939,839)	(3,738,601)	(5,441,835)	(7,483,692)	(2,041,857)	37.5%
Investment Revenue	(1,774,163)	(689,346)	212,701	(1,584,508)	(1,500,000)	(2,000,000)	(500,000)	33.3%
<b>Total</b>	<b>(3,257,152)</b>	<b>(2,838,376)</b>	<b>(2,727,138)</b>	<b>(5,323,109)</b>	<b>(6,941,835)</b>	<b>(9,483,692)</b>	<b>(2,541,857)</b>	<b>36.6%</b>
<b>Expenditures</b>								
Fund Balance Contribution	0	0	0	0	6,941,835	9,483,692	2,541,857	36.6%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,941,835</b>	<b>9,483,692</b>	<b>2,541,857</b>	<b>36.6%</b>
<b>Total</b>	<b>(3,257,152)</b>	<b>(2,838,376)</b>	<b>(2,727,138)</b>	<b>(5,323,109)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Internal Service Fund Charges	(1,207,462)	(1,766,810)	(1,947,863)	(2,250,437)	(1,489,343)	(1,600,000)	(110,657)	7.4%
Investment Revenue	(688)	(7,196)	(12,263)	(1,688)	(16,314)	(24,000)	(7,686)	47.1%
<b>Total</b>	<b>(1,208,150)</b>	<b>(1,774,006)</b>	<b>(1,960,126)</b>	<b>(2,252,125)</b>	<b>(1,505,657)</b>	<b>(1,624,000)</b>	<b>(118,343)</b>	<b>7.9%</b>
<b>Expenditures</b>								
Employee Benefits	1,170,579	1,206,265	1,207,343	1,187,163	1,265,964	1,237,975	(27,989)	(2.2)%
Fund Balance Contribution	0	0	0	0	239,693	386,025	146,332	61.0%
Operating Cost	0	0	5,000	0	0	0	0	0.0%
<b>Total</b>	<b>1,170,579</b>	<b>1,206,265</b>	<b>1,212,343</b>	<b>1,187,163</b>	<b>1,505,657</b>	<b>1,624,000</b>	<b>118,343</b>	<b>7.9%</b>
<b>Total</b>	<b>(37,571)</b>	<b>(567,741)</b>	<b>(747,783)</b>	<b>(1,064,963)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>



	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(377,379)	0	377,379	(100.0)%
Interfund Transfers	0	(144,216)	0	0	0	0	0	0.0%
Internal Service Fund Charges	0	(2,131,280)	(2,696,876)	(2,894,176)	(3,210,927)	(3,283,404)	(72,477)	2.3%
Investment Revenue	0	(3,390)	(8,361)	(5,658)	(5,291)	(13,731)	(8,440)	159.5%
Non-Enterprise Charges for Services	0	(173)	(187)	(57,711)	(60,239)	(42,716)	17,523	(29.1)%
Other Revenue	0	(760)	0	(1,967)	0	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>(2,279,819)</b>	<b>(2,705,424)</b>	<b>(2,959,512)</b>	<b>(3,653,836)</b>	<b>(3,339,851)</b>	<b>313,985</b>	<b>(8.6)%</b>
<b>Expenditures</b>								
Capital Outlay	0	62,956	25,564	104,615	259,051	133,000	(126,051)	(48.7)%
Contingency	0	0	0	0	5,359	0	(5,359)	(100.0)%
Employee Benefits	0	285,872	323,032	359,921	427,740	501,108	73,368	17.2%
Employee Compensation	0	584,857	625,143	665,223	800,625	951,709	151,084	18.9%
Interfund Transfers, Out	0	0	0	44,185	0	0	0	0.0%
Operating Cost	0	1,006,881	1,070,333	1,377,465	2,161,061	1,754,034	(407,027)	(18.8)%
<b>Total</b>	<b>0</b>	<b>1,940,566</b>	<b>2,044,072</b>	<b>2,551,409</b>	<b>3,653,836</b>	<b>3,339,851</b>	<b>(313,985)</b>	<b>(8.6)%</b>
<b>Total</b>	<b>0</b>	<b>(339,254)</b>	<b>(661,352)</b>	<b>(408,103)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	11.10	11.10	12.10	13.10	13.10	0.00	0.00%
Part-Time	0.00	0.00	0.00	0.00	0.00	1.44	1.44	0.00%
<b>Total</b>	<b>0.00</b>	<b>11.10</b>	<b>11.10</b>	<b>12.10</b>	<b>13.10</b>	<b>14.54</b>	<b>1.44</b>	<b>10.99%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	0	(8,254)	(8,254)	0.0%
Internal Service Fund Charges	0	(870,629)	(885,737)	(1,107,339)	(950,787)	(972,619)	(21,832)	2.3%
Investment Revenue	0	(598)	(795)	(55)	(577)	(821)	(244)	42.3%
Other Revenue	0	(678)	(3,595)	(303)	0	0	0	0.0%
<b>Total</b>	<b>0</b>	<b>(871,905)</b>	<b>(890,126)</b>	<b>(1,107,697)</b>	<b>(951,364)</b>	<b>(981,694)</b>	<b>(30,330)</b>	<b>3.2%</b>
<b>Expenditures</b>								
Capital Outlay	0	0	6,887	22,731	0	0	0	0.0%
Contingency	0	0	0	0	1,190	1,190	0	0.0%
Employee Benefits	0	114,950	120,941	121,906	135,983	144,402	8,419	6.2%
Employee Compensation	0	185,500	195,961	204,770	210,967	221,801	10,834	5.1%
Interfund Transfers, Out	0	0	0	15,165	0	0	0	0.0%
Operating Cost	0	501,253	510,827	633,458	603,224	614,301	11,077	1.8%
<b>Total</b>	<b>0</b>	<b>801,704</b>	<b>834,616</b>	<b>998,030</b>	<b>951,364</b>	<b>981,694</b>	<b>30,330</b>	<b>3.2%</b>
<b>Total</b>	<b>0</b>	<b>(70,201)</b>	<b>(55,510)</b>	<b>(109,667)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	4.01	4.01	4.01	4.01	4.01	0.00	0.00%
<b>Total</b>	<b>0.00</b>	<b>4.01</b>	<b>4.01</b>	<b>4.01</b>	<b>4.01</b>	<b>4.01</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(437,581)	(7,020)	430,561	(98.4)%
Interfund Transfers	0	(13,301)	0	0	0	0	0	0.0%
Internal Service Fund Charges	0	(4,252,431)	(4,810,486)	(4,887,793)	(5,237,698)	(5,635,822)	(398,124)	7.6%
Investment Revenue	0	(4,213)	(8,864)	(4,356)	(5,776)	(14,101)	(8,325)	144.1%
Non-Enterprise Charges for Services	0	(692)	0	0	0	0	0	0.0%
Other Revenue	0	(1,345)	(973)	(11,115)	0	(11,115)	(11,115)	0.0%
<b>Total</b>	<b>0</b>	<b>(4,271,982)</b>	<b>(4,820,323)</b>	<b>(4,903,264)</b>	<b>(5,681,055)</b>	<b>(5,668,058)</b>	<b>12,997</b>	<b>(0.2)%</b>
<b>Expenditures</b>								
Capital Outlay	0	0	28,470	169,288	667,689	270,870	(396,819)	(59.4)%
Contingency	0	0	0	0	200	0	(200)	(100.0)%
Employee Benefits	0	141,888	182,234	187,806	358,157	480,959	122,802	34.3%
Employee Compensation	0	251,441	310,110	309,132	619,275	858,183	238,908	38.6%
Interfund Transfers, Out	0	125,000	45,560	19,098	0	0	0	0.0%
Operating Cost	0	3,558,349	3,746,759	3,909,829	4,035,734	4,058,046	22,312	0.6%
<b>Total</b>	<b>0</b>	<b>4,076,677</b>	<b>4,313,133</b>	<b>4,595,153</b>	<b>5,681,055</b>	<b>5,668,058</b>	<b>(12,997)</b>	<b>(0.2)%</b>
<b>Total</b>	<b>0</b>	<b>(195,304)</b>	<b>(507,191)</b>	<b>(308,111)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	4.03	5.05	5.05	13.05	14.05	1.00	7.66%
<b>Total</b>	<b>0.00</b>	<b>4.03</b>	<b>5.05</b>	<b>5.05</b>	<b>13.05</b>	<b>14.05</b>	<b>1.00</b>	<b>7.66%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(457,016)	(97,202)	359,814	(78.7)%
Interfund Transfers	0	0	(1,500,000)	(2,265,000)	(2,250,000)	0	2,250,000	(100.0)%
Internal Service Fund Charges	(12,209,458)	(12,721,960)	(13,364,228)	(13,969,267)	(15,077,602)	(16,473,260)	(1,395,658)	9.3%
Investment Revenue	(12,005)	(10,971)	(25,704)	(13,465)	(21,887)	(48,729)	(26,842)	122.6%
<b>Total</b>	<b>(12,221,462)</b>	<b>(12,732,931)</b>	<b>(14,889,932)</b>	<b>(16,247,732)</b>	<b>(17,806,505)</b>	<b>(16,619,191)</b>	<b>1,187,314</b>	<b>(6.7)%</b>
<b>Expenditures</b>								
Employee Benefits	0	0	0	0	28,888	32,632	3,744	13.0%
Employee Compensation	0	0	0	0	59,492	68,028	8,536	14.3%
Operating Cost	11,382,340	11,592,893	14,716,900	16,587,139	17,718,125	16,518,531	(1,199,594)	(6.8)%
<b>Total</b>	<b>11,382,340</b>	<b>11,592,893</b>	<b>14,716,900</b>	<b>16,587,139</b>	<b>17,806,505</b>	<b>16,619,191</b>	<b>(1,187,314)</b>	<b>(6.7)%</b>
<b>Total</b>	<b>(839,122)</b>	<b>(1,140,038)</b>	<b>(173,032)</b>	<b>339,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	0.00	0.00	0.00	0.70	0.70	0.00	0.00%
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(53,123)	(14,737)	38,386	(72.3)%
Internal Service Fund Charges	(559,528)	(591,060)	(646,800)	(645,772)	(635,749)	(687,306)	(51,557)	8.1%
Investment Revenue	(409)	405	(1,279)	(982)	(1,128)	(2,957)	(1,829)	162.1%
Other Revenue	0	0	(58)	0	0	0	0	0.0%
<b>Total</b>	<b>(559,937)</b>	<b>(590,655)</b>	<b>(648,136)</b>	<b>(646,754)</b>	<b>(690,000)</b>	<b>(705,000)</b>	<b>(15,000)</b>	<b>2.2%</b>
<b>Expenditures</b>								
Operating Cost	566,759	659,765	593,893	650,553	690,000	705,000	15,000	2.2%
<b>Total</b>	<b>566,759</b>	<b>659,765</b>	<b>593,893</b>	<b>650,553</b>	<b>690,000</b>	<b>705,000</b>	<b>15,000</b>	<b>2.2%</b>
<b>Total</b>	<b>6,822</b>	<b>69,110</b>	<b>(54,243)</b>	<b>3,799</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	0	(1,232)	(1,232)	0.0%
Internal Service Fund Charges	(449,666)	(567,601)	(556,174)	(594,839)	(626,992)	(492,170)	134,822	(21.5)%
Investment Revenue	(6,280)	(4,505)	(7,623)	(5,311)	(7,412)	(17,664)	(10,252)	138.3%
Other Revenue	(5,864)	(6,631)	(6,699)	(3,917)	0	0	0	0.0%
<b>Total</b>	<b>(461,810)</b>	<b>(578,737)</b>	<b>(570,496)</b>	<b>(604,067)</b>	<b>(634,404)</b>	<b>(511,066)</b>	<b>123,338</b>	<b>(19.4)%</b>
<b>Expenditures</b>								
Employee Benefits	0	0	0	0	24,245	26,341	2,096	8.6%
Employee Compensation	0	0	0	0	58,195	61,215	3,020	5.2%
Fund Balance Contribution	0	0	0	0	14,354	0	(14,354)	(100.0)%
Operating Cost	241,482	345,614	394,862	327,070	537,610	423,510	(114,100)	(21.2)%
<b>Total</b>	<b>241,482</b>	<b>345,614</b>	<b>394,862</b>	<b>327,070</b>	<b>634,404</b>	<b>511,066</b>	<b>(123,338)</b>	<b>(19.4)%</b>
<b>Total</b>	<b>(220,327)</b>	<b>(233,123)</b>	<b>(175,634)</b>	<b>(276,997)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	0.00	0.00	0.00	0.55	0.55	0.00	0.00%
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.55</b>	<b>0.55</b>	<b>0.00</b>	<b>0.00%</b>

	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Revised FY 2018	Adopted FY 2019	\$ Change FY 2018 - 2019	% Change FY 2018 - 2019
<b>Revenue</b>								
Fund Balance Appropriated	0	0	0	0	(59,227)	0	59,227	(100.0)%
Internal Service Fund Charges	(617,198)	(703,863)	(865,645)	(653,069)	(958,937)	(1,003,277)	(44,340)	4.6%
Investment Revenue	(3,630)	(988)	(3,887)	(2,239)	(3,773)	(8,274)	(4,501)	119.3%
Other Revenue	0	0	(51)	(1,358)	0	0	0	0.0%
<b>Total</b>	<b>(620,828)</b>	<b>(704,851)</b>	<b>(869,582)</b>	<b>(656,666)</b>	<b>(1,021,937)</b>	<b>(1,011,551)</b>	<b>10,386</b>	<b>(1.0)%</b>
<b>Expenditures</b>								
Employee Benefits	0	0	0	0	22,967	24,952	1,985	8.6%
Employee Compensation	0	0	0	0	56,295	59,275	2,980	5.3%
Interfund Transfers, Out	0	0	0	0	14,445	0	(14,445)	(100.0)%
Operating Cost	654,437	757,527	733,730	628,160	928,230	927,324	(906)	(0.1)%
<b>Total</b>	<b>654,437</b>	<b>757,527</b>	<b>733,730</b>	<b>628,160</b>	<b>1,021,937</b>	<b>1,011,551</b>	<b>(10,386)</b>	<b>(1.0)%</b>
<b>Total</b>	<b>33,609</b>	<b>52,676</b>	<b>(135,852)</b>	<b>(28,506)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Fund FTE Summary</b>								
Full-Time	0.00	0.00	0.00	0.00	0.55	0.55	0.00	0.00%
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.55</b>	<b>0.55</b>	<b>0.00</b>	<b>0.00%</b>

# FY 2019 Operating and Capital Budget Ordinance As Adopted on June 18, 2018

WHEREAS, the County Budget Officer (County Manager) has heretofore submitted an annual budget for the County for the fiscal year beginning July 1, 2018, and ending June 30, 2019, and it is necessary to cover said budget; and

WHEREAS, the County Finance Officer has heretofore submitted the necessary Debt Service requirements for the County for the fiscal year beginning July 1, 2018, and ending June 30, 2019; and

WHEREAS, the Union County Board of County Commissioners has duly considered the submitted annual budget and the requests from the Union County Board of Education;

NOW, THEREFORE BE IT ORDAINED BY THE UNION COUNTY NORTH CAROLINA BOARD OF COUNTY COMMISSIONERS THAT:

Section I. The amounts aggregating \$421,483,690 for operations, debt service, and transfers are hereby appropriated subject to the conditions hereinafter set forth for the use of service areas, and designated funding of the County government, and for the purposes hereinafter mentioned, as set forth in the Proposed FY 2019 Operating and Capital Budget, which is hereby incorporated by reference, for the fiscal year beginning July 1, 2018 and ending June 30, 2019, a summary of which is attached to this ordinance as "Attachment A – Fund Summary Report".

Section II. In accordance with the General Statutes of the State of North Carolina Chapter 159, the estimated revenue in support of appropriations is set forth in said Proposed FY 2019 Operating and Capital Budget, with a summary of estimated revenue in support of appropriations attached to this ordinance as "Attachment A – Fund Summary Report".

Section III(A). That there is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, for County Tax, the county-wide rate of **.2184** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2018, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing county appropriations. The County Tax rate shall be listed separately on the tax statements.

Section III(B). That there is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, Emergency Medical Services Tax, the county-wide rate of **.0263** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2018, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing EMS Operations. The Emergency Medical Services Tax rate shall be listed separately on the tax statements.

Section III(C). That there is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, for County-Wide Fire Tax, the county-wide rate of **.0103** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2018, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing Fire Operations. The County-Wide Fire Tax rate shall be listed separately on the tax statements.

Section III(D). There is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, for Schools' Tax, the county-wide rate of **.4450** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2018, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates



of revenue, and in order to finance the foregoing Union County Public Schools (UCPS) current expense appropriations and capital funding. The Schools' Tax rate shall be listed separately on the tax statements and accounted for in a separate fund of the County.

Section III(E). There is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, for Voter Approved Debt Tax, the county-wide rate of **.0309** tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2018, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing county-wide estimates of revenue, and in order to finance the foregoing Voter Approved Debt. The Voter Approved Debt rate shall be listed separately on the tax statements and accounted for in a separate fund of the County.

Section IV. That there is hereby levied for the fiscal year beginning July 1, 2018, and ending June 30, 2019, the following Special Fire Districts' tax rates, as reflected in "Attachment B – Tax Rate and Fee Schedule" on each one hundred dollars (\$100) valuation of taxable property situated in the Special Fire Districts, as listed for taxes as of January 1, 2018, for the purpose of raising the revenue from current year's taxes as set forth in the foregoing Districts' estimates of revenue, and in order to finance the foregoing Districts' appropriations. Remittance may not exceed the budgeted amount for any given service district.

Section V. That those taxes and fees, as reflected in "Attachment B – Tax Rate and Fee Schedule", will be collected by the County Tax Administrator's Office and remitted to the various Special Fire Districts by the Administrative Services on a monthly basis. Remittance may not exceed the budgeted amount for any given Special Fire District. In the event that revenues exceed expenditures, those funds shall be withheld and used in the appropriate district for fire services in future years.

Section VI. That the tax rates and fees reflected in "Attachment B – Tax Rate and Fee Schedule" are approved and effective July 1<sup>st</sup>, 2018.

Section VII. Fees for Copies, Maps, Books, Other Media, Etc. The County Manager is authorized to establish fees within the various service areas and agencies for miscellaneous services and items such as copies, maps, books, other media, etc., according to guidelines that may be administratively determined or that may be established by the Board of County Commissioners, in accordance with applicable law.

Section VIII. The amounts aggregating \$480,482,544, composed of \$332,403,719 previously appropriated funding and \$148,078,825 of additional funding, for capital projects in the Capital Budget for the 2019 fiscal year, as set forth in the FY 2019 Operating and Capital Budget are hereby appropriated, by appropriation unit as defined in Section XVI of this ordinance and subject to the conditions and scope set forth herein. The amount of funding by individual appropriation unit is set forth in "Attachment C – Capital Project Ordinance" for the General CPO Fund, Water & Sewer CPO Capital Projects Fund, and General CPO Fund-Schools; and in Section XXIV and shall be effective upon adoption of this ordinance.

Section IX(A). That additional capital appropriations and the addition of capital programs or projects shall not be initiated except with the consent and approval of the Commission first being obtained, and an appropriation for a program in the Capital Improvement Program shall continue in force until the purpose for which it was made has been accomplished or abandoned.

Section IX(B). That in accordance with the General Statutes of the State of North Carolina §162A-211(d) and Chapter 159, Article 3, Part 2, the System Development Fee Capital Reserve Fund (SDF CRF) is hereby established for the purpose of allocating System Development Fees (formerly designated as Capacity Fees) to the costs of constructing capital improvements, professional fees, debt service for the construction or acquisition of capital improvements, and as System Development Fees may otherwise be allowed to be expended pursuant to applicable law. The scope, duration of the projects, and amounts appropriated in the SDF CRF will be based on future projects and revenue sources. The SDF CRF may be amended from time to time as System Development Fees are received.

Section X(A). That in accordance with the General Statutes of the State of North Carolina Chapter 153A-92(c), "Attachment D – Position Classification and Pay Plan" for the fiscal year beginning July 1, 2018 and ending June 30, 2019 is approved.

Section X(B). That in accordance with the General Statutes of the State of North Carolina Chapter 153A-92(c), "Attachment E – Pay Plan Grades and Ranges" is effective on July 1, 2018 as approved.

Section XI. The total number of full-time permanent positions shall be the maximum number of positions authorized for the various service areas of the County during the fiscal year, except for changes or additions authorized by the Commission or as hereinafter provided. The County Manager may from time to time increase or decrease the number of part-time or temporary positions provided the aggregate amount expended for such services shall not exceed the respective appropriations. The County Manager is further authorized to make such rearrangements of positions within and between appropriation units as may best meet the needs and interests of the County.

Section XII. All balances of appropriations in each fund which support authorized obligations, multi-year grants, unexpended donations, or are encumbered at the close of business for the fiscal year ending June 30, 2018, are hereby declared re-appropriated into the fiscal year beginning July 1, 2018, and estimated revenues adjusted accordingly.

Section XIII. The General Fund unassigned fund balance policy level is hereby established as twenty-percent (20%) of the aggregate total of the FY 2019 Adopted General Fund budget, the Schools Budgetary Fund budget, the Radio Budgetary Fund budget, the Fire Budgetary Fund budget, and the EMS Budgetary Fund budget. The unassigned fund balance will be reported to the Board of County Commissioners as part of the Comprehensive Annual Financial Report. It is the policy of the Board of County Commissioners that the General Fund unassigned fund balance above the policy level may be appropriated for one-time expenditures or to reduce long-term liabilities.

Section XIV. All fund balances or net position in funds other than the General Fund are limited to the specific use for which the fund was established.

Section XV. The operating budget appropriation unit is defined as the service area within a given fund.

Section XVI. The capital improvement budget appropriation unit is defined as the program and is as outlined in "Attachment C – Capital Projects Ordinance", except as outlined in Section XXIV.

Section XVII. No service area or agency for which appropriations are made under the provisions of this ordinance shall exceed the amount of such appropriations except with the consent and approval of the Commission first being obtained.

Section XVIII. The County Manager is hereby authorized to approve transfers of appropriations in an amount up to \$100,000 between appropriations units included in this ordinance. In addition, the County Manager may transfer, in amounts necessary, appropriations from all Reserves for Contingencies, within funds, except the General Fund Reserve for Contingencies, within the intent of the reserve as approved by the Commission. In accordance with the General Statutes of the State of North Carolina Chapter 159-15, a report of such transfers will be provided to the Commission at its next regular meeting.

Section XIX(A). The County Manager is authorized to approve contracts in an amount not to exceed \$100,000, whether such contracts entail the expenditure or receipt of funds. The County Manager may also approve the lease of County-owned real property, provided that the duration of such lease is one year or less and that such lease does not exceed \$100,000. A report of such contracts will be provided to the Commission quarterly.

Section XIX(B). Notwithstanding any provision in the Union County Procurement Policy to the contrary, the County Manager is authorized to delegate contract signature authority, up to \$30,000, to her designee.

Section XX. The County Manager is authorized to approve settlement of legal issues up to \$20,000. A report of such settlements will be provided to the Commission quarterly.

Section XXI. The County Manager is authorized to approve insurance agreements, regardless of amount, provided sufficient funds have been appropriated. The County Manager is further authorized to appropriate insurance refunds and reimbursements to the purpose of the refunds and reimbursements.

Section XXII. The County Manager is authorized to approve grant agreements, regardless of amount, for which the Commission has previously approved application, unless otherwise required by the grantor organization. For those grants for which the Commission has previously approved application, the County Manager is further authorized to appropriate grant revenue to the purpose of the grant funds.

Section XXIII(A). The Union County Board of County Commissioners hereby appropriates \$99,838,481 to the Union County Public Schools for Current Expense as follows and further appropriated by function code and further detailed in "Attachment F – Local Current Expense Appropriation by Function Code".

Section XXIII(B). In accordance with the General Statutes of the State of North Carolina Chapter 115C-433(b), the Union County Board of Education may make maximum cumulative transfers totaling up to ten percent (10%) of the amounts appropriated by function code as reflected in "Attachment F – Local Current Expense Appropriation by Function Code" to another function code. The appropriation by function code as detailed in "Attachment F – Local Current Expense Appropriation by Function Code" is in force until the funding is exhausted for its stated function code, regardless of the fiscal year the actual expenditure takes place and as such is restricted for the specific function code use. Transfers exceeding ten percent (10%) must be authorized by the Board of County Commissioners.

Section XXIII(C). The Union County Board of County Commissioners hereby appropriates \$1,600,000 from the Schools Budgetary Fund to address social and emotional health as follows \$435,287 to Union County Public School and \$1,164,713 to Human Services for additional school social workers and mental health therapists.

Section XXIII(D). That the Union County Board of County Commissioners hereby establishes a \$6,535,181 Reserve for Contingency to fund "voter approved bond project" cost overruns from the November 2016 UCPS Bond Referendum. The reserved amount may only be distributed upon action by the Board of County Commissioners.

Section XXIV. The Union County Board of County Commissioners hereby appropriates \$11,426,075 to the Union County Public Schools for Capital as follows and further detailed in "Attachment C – Capital Projects Ordinance".

Section XXV. In accordance with the General Statutes of the State of North Carolina Chapter 115C-429(c), the Board of County Commissioners requests, for FY 2019 the following books, records, audit reports, and other information bearing on the financial operation of UCPS:

- (a) A monthly report of monthly and cumulative revenues and expenditures, by function code, for all funds by fund. In addition, the original adopted budget and revised or amended budget for revenues and expenditures, by function code. This information is requested within ten business days of the close of each month, beginning with the close of September 2018.

- (b) A monthly report of monthly expenditures, by project for each of the categories outlined in section XXIV and "Attachment C – Capital Projects Ordinance", including a brief summary of the status of the project.
- (c) A monthly report of monthly expenditures, by project for all other capital projects, including a brief summary of the status of the project.
- (d) A monthly report of transfers between function codes for all funds by fund.
- (e) A monthly personnel count of locally funded employees and state funded employees broken down by function code from which they are paid, furthermore, the Board of County Commissioners requests not to receive the payroll records in response to this request.
- (f) A monthly ADM count.

In addition to the information requested, the Board of Education is requested to provide this information in an electronically readable and searchable format, or other medium as agreed upon by the County Manager, to the County Manager for provision to the Board of County Commissioners.

Section XXVI. The Union County Board of County Commissioners determines that the \$112,024,556 provided for local funding for Union County Public Schools is greater than the amount necessary in order to maintain a system of free public schools as defined by State law and the State Board of Education policy in order to provide an opportunity for a sound, basic education; however, in its discretion the Board of County Commissioners has determined it appropriate, as a matter of local policy, to fund more than such amount.

Section XXVII. Both the County Manager and the Executive Director of Administrative Services/CFO are hereby authorized to establish and administer budgeting within appropriation units consistent with best management practices, reporting requirements, and the programs and services adopted by the Commission.

Section XXVIII. If the estimated revenue in support of an operating appropriation unit declines, the County Manager is hereby authorized to limit, subject to any other provisions of the law, the expenditure of appropriations to equal the decline in estimated revenue. The County Manager shall give prior notice to the Commission of any limitation to total appropriations exceeding \$100,000. The notice to the Commission shall identify the basis and amount of the limitation and the appropriation units affected. The accounting records of the County will be maintained in accordance with the adopted and revised budget, as approved by the Commission.

Section XXIX. Both the County Manager and the Executive Director of Administrative Services/CFO are hereby authorized to transfer excess appropriations, within a fund, to the Reserve for Contingencies after all anticipated expenditures for which those funds were appropriated have been incurred or it is determined the expenditure is not going to occur. Nothing in this section shall be construed as authorizing any reduction made in the amount appropriated in this ordinance for the payment of interest or principal on the bonded debt of the County government.

Section XXX. In the event of an emergency and under emergency circumstances where the Commission cannot reasonably hold a meeting, the County Manager is authorized to transfer and expend appropriated sums from any budget account to ensure that the emergency is handled as efficiently and expeditiously as possible. Immediately following the expenditure of funds in this provision, and as soon as the Commission can reasonably meet under existing circumstances, the County Manager shall notify the Commission the reason for such action, how funds were expended, and present to the Commission for ratification an emergency appropriation that sets forth what measures are required to ensure that funds are forthwith restored to the appropriate accounts and that the budget is balanced at the end of the fiscal year in which the emergency expenditures occurred.

An emergency is defined for the purposes of this provision as an event that could not have been reasonably foreseen at the time of the adoption of the budget, and in which (i) an immediate threat to the public health, safety or welfare is involved and/or (ii) immediate action is required to protect or preserve public properties.

Section XXXI. If any part of this ordinance is for any reason declared to be unconstitutional or invalid, such decision shall not affect the validity of the remaining parts of this ordinance. Union County reserves the right to challenge the constitutionality of any law on which this budget is based, and to such end, if elected, the appropriations made pursuant to such challenged law shall be deemed to be made under protest.

Section XXXII. All attachments referred to in this ordinance are incorporated herein by reference including the FY 2019 Operating and Capital Budget document.

Section XXXIII. This ordinance is adopted on June 18th, 2018, and, unless otherwise specified herein, shall be effective on July 1<sup>st</sup>, 2018.

Board of County Commissioners  
County of Union, North Carolina

By:  \_\_\_\_\_  
Chairman

As Adopted June 18, 2018

**All Funds Summary****Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	198,853,626
Local Option Sales Tax	49,850,228
Other Taxes	4,121,929
Intergovernmental Revenue, Unrestricted	12,175,946
Intergovernmental Revenue, Restricted	3,849,141
Intergovernmental Revenue, Federal Grants	15,738,388
Intergovernmental Revenue, State Grants	6,865,478
Non-Enterprise Charges for Services	12,945,013
Enterprise Charges for Services	53,481,241
Debt Proceeds - Restricted Revenue	-
Investment Revenue	3,178,298
Other Revenue	7,004,584
Internal Service Fund Charges	28,547,858
Interfund Transfers	12,186,726
Contingency	-
Fund Balance Appropriated	12,685,234
<b>Total Revenue</b>	<b>421,483,690</b>

**Service Area**

Administrative Services	5,259,587
Board of County Commissioners	737,122
Board of Elections	1,477,637
Centralized Revenue & Expenditures	4,787,868
Community Partners	284,189
Community Services	10,170,380
County Manager's Office	894,562
Economic Development	2,127,200
Emergency Medical Services, Union EMS	7,566,187
Emergency Services	8,145,399
Fire Departments	13,566,930
Growth Management Services	3,594,279
Human Resources	20,269,040
Human Services	51,164,424
Legal Services	631,846

*All Funds Summary*

*Fund Summary Report*

Category	FY 2019 Adopted
Outside Agencies	5,050,723
Public Works	71,615,708
Register of Deeds	1,463,643
Sheriff's Office	36,124,192
South Piedmont Community College (SPCC)	6,312,700
Tax Administration	5,888,557
Union County Public Schools (UCPS)	164,351,517
<b>Total Expenditures</b>	<b>421,483,690</b>

**General Government Fund****Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	64,788,541
Local Option Sales Tax	48,745,636
Other Taxes	2,992,485
Intergovernmental Revenue, Unrestricted	12,175,946
Intergovernmental Revenue, Restricted	3,682,141
Intergovernmental Revenue, Federal Grants	15,366,785
Intergovernmental Revenue, State Grants	6,865,478
Non-Enterprise Charges for Services	9,491,960
Investment Revenue	1,526,601
Other Revenue	6,875,156
Fund Balance Appropriated	3,187,940
<b>Total Revenue</b>	<b>175,698,669</b>
<b>Service Area</b>	
Administrative Services	1,919,736
Board of County Commissioners	737,122
Board of Elections	1,477,637
Centralized Revenue & Expenditures	4,787,868
Community Partners	284,189
Community Services	10,170,380
County Manager's Office	894,562
Economic Development	2,127,200
Emergency Services	7,425,455
Growth Management Services	3,594,279
Human Resources	1,422,232
Human Services	49,018,017
Legal Services	631,846
Outside Agencies	5,050,723
Public Works	(917,401)
Register of Deeds	1,343,071
Sheriff's Office	36,124,192
South Piedmont Community College (SPCC)	2,505,245
Tax Administration	5,888,557
Union County Public Schools (UCPS)	41,213,759
<b>Total Expenditures</b>	<b>175,698,669</b>



**Schools Radio Budgetary Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Intergovernmental Revenue, Restricted	167,000
Investment Revenue	4,146
<b>Total Revenue</b>	<b>171,146</b>
<b>Service Area</b>	
Union County Public Schools (UCPS)	171,146
<b>Total Expenditures</b>	<b>171,146</b>

**Fire Service Budgetary Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	2,690,830
Investment Revenue	316
Fund Balance Appropriated	31,739
Federal Grant UASI	371,603
<b>Total Revenue</b>	<b>3,094,488</b>
<b>Service Area</b>	
Fire Departments	3,094,488
<b>Total Expenditures</b>	<b>3,094,488</b>

**Emergency Medical Service Budgetary Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	6,870,760
Non-Enterprise Charges for Services	657,209
Investment Revenue	13,218
Other Revenue	25,000
<b>Total Revenue</b>	<b>7,566,187</b>
<b>Service Area</b>	
Emergency Medical Services, Union EMS	7,566,187
<b>Total Expenditures</b>	<b>7,566,187</b>

**Schools Budgetary Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	116,340,430
Investment Revenue	242,327
Fund Balance Appropriated	3,145,443
<b>Total Revenue</b>	<b>119,728,200</b>
<b>Service Area</b>	
Union County Public Schools (UCPS)	119,728,200
<b>Total Expenditures</b>	<b>119,728,200</b>

**Debt Budgetary Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	8,072,490
Investment Revenue	138,090
<b>Total Revenue</b>	<b>8,210,580</b>
<b>Service Area</b>	
Community Services	
South Piedmont Community College (SPCC)	3,807,455
Union County Public Schools (UCPS)	4,403,125
<b>Total Expenditures</b>	<b>8,210,580</b>

# Automation Enhancement Special Revenue

# Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Non-Enterprise Charges for Services	120,572
<b>Total Revenue</b>	<b>120,572</b>
<b>Service Area</b>	
Register of Deeds	120,572
<b>Total Expenditures</b>	<b>120,572</b>

# Emergency Telephone System Fund

# Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Other Taxes	719,944
<b>Total Revenue</b>	<b>719,944</b>
<b>Service Area</b>	
Emergency Services	719,944
<b>Total Expenditures</b>	<b>719,944</b>

**Fire Fee Special Revenue Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Non-Enterprise Charges for Services	2,595,056
<b>Total Revenue</b>	<b>2,595,056</b>
<b>Service Area</b>	
Fire Departments	2,595,056
<b>Total Expenditures</b>	<b>2,595,056</b>



*Hemby Bridge Rural Fire Protection District  
Special Revenue Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	1,348,128
Local Option Sales Tax	272,027
Fund Balance Appropriated	43,031
<b>Total Revenue</b>	<b>1,663,186</b>
<b>Service Area</b>	
Fire Departments	1,663,186
<b>Total Expenditures</b>	<b>1,663,186</b>

*Springs Fire Service District  
Special Revenue Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	688,117
Local Option Sales Tax	120,744
Total Revenue	808,861
<b>Service Area</b>	
Fire Departments	808,861
Total Expenditures	808,861

*Stallings Rural Fire Protection District  
Special Revenue Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	1,298,990
Local Option Sales Tax	214,026
Fund Balance Appropriated	64,415
<b>Total Revenue</b>	<b>1,577,431</b>
<b>Service Area</b>	
Fire Departments	1,577,431
<b>Total Expenditures</b>	<b>1,577,431</b>

*Waxhaw Fire Service District  
Special Revenue Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	1,339,878
Local Option Sales Tax	180,818
Fund Balance Appropriated	8,797
<b>Total Revenue</b>	<b>1,529,493</b>
<b>Service Area</b>	
Fire Departments	1,529,493
<b>Total Expenditures</b>	<b>1,529,493</b>

**Wesley Chapel Fire Service District  
Special Revenue Fund**

**Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Ad Valorem Taxes and Fees	1,946,602
Local Option Sales Tax	316,977
Fund Balance Appropriated	34,836
<b>Total Revenue</b>	<b>2,298,415</b>
<b>Service Area</b>	
Fire Departments	2,298,415
<b>Total Expenditures</b>	<b>2,298,415</b>

# Water and Wastewater Utility Operating Fund

# Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	1,029,240
Other Revenue	70,000
Interfund Transfers	11,022,013
<b>Total Revenue</b>	<b>12,121,253</b>
<b>Service Area</b>	
Public Works	12,121,253
<b>Total Expenditures</b>	<b>12,121,253</b>

# Water and Sewer District Fund

# Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Enterprise Charges for Services	49,037,226
Non-Enterprise Charges for Services	37,500
Other Revenue	23,313
<b>Total Revenue</b>	<b>49,098,039</b>
<b>Service Area</b>	
Public Works	49,098,039
<b>Total Expenditures</b>	<b>49,098,039</b>

# Solid Waste Utility Operating Fund

# Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Other Taxes	409,500
Enterprise Charges for Services	4,444,015
Investment Revenue	118,083
Fund Balance Appropriated	674,161
<b>Total Revenue</b>	<b>5,645,759</b>
<b>Service Area</b>	
Public Works	5,645,759
<b>Total Expenditures</b>	<b>5,645,759</b>



*Pension Trust-RHCB Plan (OPEB)*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	2,000,000
Internal Service Fund Charges	7,483,692
Total Revenue	9,483,692
<b>Service Area</b>	
Human Resources	9,483,692
Total Expenditures	9,483,692

*Pension Trust-Separation Allowance (OPEB)*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	24,000
Internal Service Fund Charges	1,600,000
Total Revenue	1,624,000
<b>Service Area</b>	
Human Resources	1,624,000
Total Expenditures	1,624,000

# Information Systems Management Internal Service Fund

## Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Non-Enterprise Charges for Services	42,716
Investment Revenue	13,731
Internal Service Fund Charges	3,283,404
<b>Total Revenue</b>	<b>3,339,851</b>
<b>Service Area</b>	
Administration Resources	3,339,851
<b>Total Expenditures</b>	<b>3,339,851</b>

# Fleet Management Internal Service Fund

# Fund Summary Report

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	821
Internal Service Fund Charges	972,619
Fund Balance Appropriated	8,254
<b>Total Revenue</b>	<b>981,694</b>
<b>Service Area</b>	
Human Services	981,694
<b>Total Expenditures</b>	<b>981,694</b>

*Facilities Management Internal Service Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	14,101
Internal Service Fund Charges	5,635,822
Other Revenue	11,115
Fund Balance Appropriated	7,020
<b>Total Revenue</b>	<b>5,668,058</b>
<b>Service Area</b>	
Public Works	5,668,058
<b>Total Expenditures</b>	<b>5,668,058</b>

*Health Benefits Internal Service Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	48,729
Internal Service Fund Charges	16,473,260
Fund Balance Appropriated	97,202
<b>Total Revenue</b>	<b>16,619,191</b>
<b>Service Area</b>	
Public Works	16,619,191
<b>Total Expenditures</b>	<b>16,619,191</b>

*Dental Benefits Internal Service Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	2,957
Internal Service Fund Charges	687,306
Fund Balance Appropriated	14,737
<b>Total Revenue</b>	<b>705,000</b>
<b>Service Area</b>	
Public Works	705,000
<b>Total Expenditures</b>	<b>705,000</b>

*Workers Compensation Internal Service Fund*

*Fund Summary Report*

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	17,664
Internal Service Fund Charges	492,170
Fund Balance Appropriated	1,232
<b>Total Revenue</b>	<b>511,066</b>
<b>Service Area</b>	
Public Works	511,066
<b>Total Expenditures</b>	<b>511,066</b>



**Property and Casualty Internal Service Fund Fund Summary Report**

Category	FY 2019 Adopted
<b>Revenue</b>	
Investment Revenue	8,274
Internal Service Fund Charges	1,003,277
<b>Total Revenue</b>	<b>1,011,551</b>
<b>Service Area</b>	
Public Works	1,011,551
<b>Total Expenditures</b>	<b>1,011,551</b>

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	Adopted FY 2016	Adopted FY 2017	Adopted FY 2018	Adopted FY 2019	Incr. / (Decr.)
---------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

**General County Administration**

<b>Ad Valorem Tax Rates</b>					
County Services Tax Rate	.2882	.2782	.2684	.2184	(0.0500)
Schools Ad Valorem Tax Rate	.4572	.4572	.4450	.4450	-
Voter Approved Debt Tax Rate	.0000	.0000	.0309	.0309	-
County-wide EMS Tax Rate	.0263	.0263	.0263	.0263	-
County-wide Fire Tax Rate	.0048	.0048	.0104	.0103	(0.0001)
<b>Total Ad Valorem Tax Rate</b>	<b>.7454</b>	<b>.7665</b>	<b>.7810</b>	<b>.7309</b>	<b>(0.0501)</b>

**Emergency Services**

<b>Fire Tax District Fire Tax</b>					
Hemby Bridge Fire Protection District	.0512	.0485	.0503	.0488	(0.0015)
Springs Fire Protection District	.0474	.0437	.0567	.0552	(0.0015)
Stallings Fire Protection District	.0509	.0503	.0503	.0502	(0.0001)
Waxhaw Fire Protection District	.0380	.0357	.0413	.0545	0.0132
Wesley Chapel Fire Protection District	.0282	.0293	.0293	.0354	0.0061

Fire Fee Districts & Fees	Allens Cross-roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek	New Salem	Providence	Sandy Ridge	Stack Road	Unionville	Wingate
Percentage per request of maximum	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Single Family Dwelling (SFD) (max fee of \$100)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Unimproved Land-per acre	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
-minimum (10% of fee)	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Animal/Horticulture (20% of fee)	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Commercial < or = 5000 sq ft (100% of fee)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Commercial > 5000 sq ft (200% of fee)	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Mobile Home (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Duplex (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Triplex (150% of fee)	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
Other Family Dwellings (200% of fee)	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Cultural Facilities (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Educational Facilities (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Governmental Facilities (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Religious Facilities (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Fire Protection Facilities (same as SFD)	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / I/(D)		
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent	
<b>Emergency Services (continued)</b>									
<b>Fire Marshal's Office (continued)</b>									
Required Construction Permits & NC Fire Code Reference									
105.7.1	Automatic fire extinguishing systems	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.2	Battery systems more than 50 gal liquid	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.3	Compressed gases	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.4	Fire alarm & detection systems & related equipment	75.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.5	Fire pumps & related equipment	200.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.6	Flammable & combustible liquids	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.7	Hazardous materials (quantities requiring a permit)	200.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.8	Industrial ovens	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.10	Private fire hydrants	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.11	Spraying or dipping	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.12	Standpipe systems	100.00	per permit	150.00	per permit	150.00	per permit	-	0.00%
105.7.13	Temporary membrane structure, tents & canopies	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
	Retest fee for performance testing failed inspection	-		100.00		100.00	per inspection	-	0.00%
Required Operational Permits & NC Fire Code Reference *									
105.6.2	Amusement buildings	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.4	Carnivals & fairs	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.6	Combustible dust-producing operations	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.9	Covered mall buildings	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.13	Exhibits & trade shows	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.14	Explosives	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.16	Flammable & combustible liquids	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.16A	Operation of fuel dispensing facility	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.16B	Temporarily place out of service a flammable/combustible liquid tank	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.16C	Change contents of flammable/combustible liquid tank	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.16D	Manufacture, process, blend or refine flammable/combustible liquids	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.19	Fumigation & thermal insecticidal fogging	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.26	Liquid or gas fueled vehicles/equipment in assembly buildings	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.35	Private fire hydrants	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
105.6.36	Pyrotechnic special effects	200.00	per permit	200.00	per permit	200.00	per permit	-	0.00%
105.6.41	Spraying & dipping	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.6.43	Temporary membrane structure, tents & canopies	50.00	per permit	50.00	per permit	50.00	per permit	-	0.00%
	On Site Fireworks Operational Assistants	100.00	per assistant	100.00	per assistant	100.00	per assistant	-	0.00%
* A maximum of \$300.00 will be charged for ALL "Required Operational Permits" when multiple permits are issued at the same address (effective October 7, 2013).									

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / I/(D) (Decrease) Percent
	Rate	Basis	Rate	Basis	Rate	Basis	
<b>Emergency Services (continued)</b>							
<b>Fire Marshal's Office (continued)</b>							
Starting Work without a Permit	Double Permit Fee		Double Permit Fee		Double Permit Fee		- n/a
Plan Review Fees							
Building - less than or equal to 12,000 SF * **	0.020	per SF *	0.020	per SF *	0.020	per SF *	- 0.00%
Building - greater than 12,000 SF **	0.015	per SF	0.015	per SF	0.015	per SF	- 0.00%
Plan Review Fee for the public exhibition of pyrotechnics **	100.00	per event	100.00	per event	100.00	per event	- 0.00%
* Minimum Plan Review Fee	30.00	per plan	30.00	per plan	30.00	per plan	- 0.00%
** Plan Review Fees are due at the time of submittal and are non-refundable							
Resubmittal of revisions review fee (beginning with third revision and every one after that)	-		50.00	per revision	50.00	per revision	- 0.00%
Environmental site assessment research (one hour minimum)	-		25.00	per hour	25.00	per hour	- 0.00%
After hours inspection - special request (two hour minimum)	-		35.00	per hour	35.00	per hour	- 0.00%
Mass gathering / Assembly permit review	-		25.00	per permit	25.00	per permit	- 0.00%
Subdivision sketch plan							
Less than 2 acres	-		100.00	per plan	100.00	per plan	- 0.00%
Between 2 and 10 acres	-		200.00	per plan	200.00	per plan	- 0.00%
Between 10 and 25 acres	-		300.00	per plan	300.00	per plan	- 0.00%
Over 25 acres	-		400.00	per plan	400.00	per plan	- 0.00%
Fire Inspection Fees							
Foster Home, Day Care, Therapeutic, & Group Home	60.00	per inspection	60.00	per inspection	60.00	per inspection	- 0.00%
ABC Inspection	60.00	per inspection	60.00	per inspection	60.00	per inspection	- 0.00%
Re-Inspection Fees							
Additional inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designed "Re-inspections." For each such "Re-inspection", the following fee schedule shall apply for each offense. This shall apply to all Inspections unless otherwise noted.							
- Initial Inspection	No Charge		No Charge		No Charge		- n/a
- Re-inspection Fee	75.00	per inspection	75.00	per inspection	75.00	per inspection	- 0.00%
Expiring Permits							
A permit issued pursuant to G.S. 153-A-357 expires six months, or any lesser time fixed by ordinance of the county, after the date of issuance if the work authorized by the permit has not commenced. If after commencement the work is discontinued for a period of 12 months, the permit therefor immediately expires. No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. (G.S. 153A-358). Therefore, the following fees will be charged for permits that are allowed to expire:							
1) Permit expiring six months after issuance:							
A) A new, second, permit will be issued within six months of the expiration date of the first permit for a fee of ...	50.00	per permit	50.00	per permit	50.00	per permit	- 0.00%
B) Time that lapses beyond six months of the expiration date will require the full amount of fees to be charged.							
2) Permit expiring after a year with no work being done:							
A) A new, second, permit will be issued with the full amount of fees being charged.							

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / I/(D) (Decrease) Percent
	Rate	Basis	Rate	Basis	Rate	Basis	
<b>Emergency Services (continued)</b>							
<b>Fire Marshal's Office (continued)</b>							
Civil Penalties and Fines by Violation							
Open Burning Violation - Residential * **							
Second Offense	-		50.00	per offense	50.00	per offense	- 0.00%
Third Offense	-		100.00	per offense	100.00	per offense	- 0.00%
Open Burning Violation - Commercial * **							
Second Offense	-		250.00	per offense	250.00	per offense	- 0.00%
Third Offense	-		500.00	per offense	500.00	per offense	- 0.00%
* Written notice for first offense							
** Violation of air quality or burn ban							
Chapter 10 Fire Code Violation (may be issued without notice after 75 days and three written notices.) (may be issued at first offense for overcrowding .)	-		250.00	per day	250.00	per day	- 0.00%
Locked Exit / Exit Obstruction							
First Offense	-		500.00	per offense	500.00	per offense	- 0.00%
Second Offense (may be issued without notice)	-		1,000.00	per offense	1,000.00	per offense	- 0.00%
Fire Detection / Protection							
First Offense	-		250.00	per offense	250.00	per offense	- 0.00%
Recurring Violations	-		500.00	per day	500.00	per day	- 0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management</b>								
<b>Building and Code Enforcement</b>								
Residential Dwelling Units								
Permits/new and additions, (attached, heated or unheated): Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area (under roof) by a cost per SF. *	0.513	per SF	0.513	per SF	0.513	per SF	-	0.00%
Permits/new and additions, (detached, unheated): Permit fees for building and electrical permits shall be determined by multiplying the total gross building floor area by a cost per SF. *	0.146	per SF	0.146	per SF	0.146	per SF	-	0.00%
* These permits will be affected by a \$10.00 surcharge effective October 1, 1991 as mandated by House Bill 37 – “Homeowners Recovery Fund” (G.S. 87-15.6).	10.00	per permit	10.00	per permit	10.00	per permit	-	0.00%
Commercial Construction								
Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per SF as follows for each type of Occupancy Group - 12,000 SF and less:								
Assembly	0.410	per SF	0.410	per SF	0.410	per SF	-	0.00%
Business	0.280	per SF	0.280	per SF	0.280	per SF	-	0.00%
Educational	0.410	per SF	0.410	per SF	0.410	per SF	-	0.00%
Factory/Industrial	0.220	per SF	0.220	per SF	0.220	per SF	-	0.00%
Hazardous	0.180	per SF	0.180	per SF	0.180	per SF	-	0.00%
Institutional	0.410	per SF	0.410	per SF	0.410	per SF	-	0.00%
Mercantile	0.190	per SF	0.190	per SF	0.190	per SF	-	0.00%
Residential	0.240	per SF	0.240	per SF	0.240	per SF	-	0.00%
Storage	0.310	per SF	0.310	per SF	0.310	per SF	-	0.00%
Utility	0.150	per SF	0.150	per SF	0.150	per SF	-	0.00%
Plan Review Fee	0.030	per SF	0.030	per SF	0.030	per SF	-	0.00%
Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per SF as follows for each type of Occupancy Group - greater than 12,000 SF.								
Assembly	0.370	per SF	0.370	per SF	0.370	per SF	-	0.00%
Business	0.240	per SF	0.240	per SF	0.240	per SF	-	0.00%
Educational	0.370	per SF	0.370	per SF	0.370	per SF	-	0.00%
Factory/Industrial	0.180	per SF	0.180	per SF	0.180	per SF	-	0.00%
Hazardous	0.140	per SF	0.140	per SF	0.140	per SF	-	0.00%
Institutional	0.380	per SF	0.380	per SF	0.380	per SF	-	0.00%
Mercantile	0.160	per SF	0.160	per SF	0.160	per SF	-	0.00%
Residential	0.220	per SF	0.220	per SF	0.220	per SF	-	0.00%
Storage	0.240	per SF	0.240	per SF	0.240	per SF	-	0.00%
Utility	0.120	per SF	0.120	per SF	0.120	per SF	-	0.00%
Plan Review Fee	0.020	per SF	0.020	per SF	0.020	per SF	-	0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management (continued)</b>								
<b>Building and Code Enforcement (continued)</b>								
Electrical Schedule								
Commercial by Power Service or Sub-Panel:								
	0 - 100 AMPS	82.50 per unit	82.50 per unit	82.50 per unit	82.50 per unit	-	0.00%	
	101 - 200 AMPS	125.00 per unit	125.00 per unit	125.00 per unit	125.00 per unit	-	0.00%	
	201 - 400 AMPS	165.00 per unit	165.00 per unit	165.00 per unit	165.00 per unit	-	0.00%	
	401 - 600 AMPS	210.00 per unit	210.00 per unit	210.00 per unit	210.00 per unit	-	0.00%	
	601 - 1000 AMPS	250.00 per unit	250.00 per unit	250.00 per unit	250.00 per unit	-	0.00%	
	1001 - 2000 AMPS	330.00 per unit	330.00 per unit	330.00 per unit	330.00 per unit	-	0.00%	
	2001 - ABOVE AMPS	370.00 per unit	370.00 per unit	370.00 per unit	370.00 per unit	-	0.00%	
Residential by Power Service or Sub-Panel:								
	0 - 100 AMPS	82.50 per unit	82.50 per unit	82.50 per unit	82.50 per unit	-	0.00%	
	101 - 200 AMPS	125.00 per unit	125.00 per unit	125.00 per unit	125.00 per unit	-	0.00%	
	201 - 400 AMPS	165.00 per unit	165.00 per unit	165.00 per unit	165.00 per unit	-	0.00%	
	401 - 600 AMPS	210.00 per unit	210.00 per unit	210.00 per unit	210.00 per unit	-	0.00%	
	601 - 1000 AMPS	250.00 per unit	250.00 per unit	250.00 per unit	250.00 per unit	-	0.00%	
	1001 - 2000 AMPS	330.00 per unit	330.00 per unit	330.00 per unit	330.00 per unit	-	0.00%	
	2001 - ABOVE AMPS	370.00 per unit	370.00 per unit	370.00 per unit	370.00 per unit	-	0.00%	
	Low Voltage Wiring (Less than 120 Volts) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Power Service or Sub Panel (only, no additional electrical wiring) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Wiring for Mechanical or Plumbing Change Out *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%	
	Temporary Saw Pole (existing buildings and farm buildings) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Replacement of electrical service for existing mobile homes *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Load Control Devices (per dwelling unit) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	-	n/a	
	Sign Service -Based on Power Service Size (if over 100 AMPS refer to chart above) *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above) - Commercial *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above) - Residential *	per power service size	per power service size	per power service size	per power service size	-	n/a	
	Identical Replacement of Equipment *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%	
	Fees for All Other Installations *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%	
	* Each additional unit, same trip	16.50 per unit	-	-	-	-	n/a	
	* New or upgrade of electrical service will be charged the above fee plus any associated trade fee.	applicable as of FY 2014 and after	applicable as of FY 2014 and after	applicable as of FY 2014 and after	applicable as of FY 2014 and after	-	n/a	
Solar Farms								
	Per megawatt up to 5 MW	1000.00 per MW	1000.00 per MW	1000.00 per MW	1000.00 per MW	-	0.00%	
	Per megawatt up to 5 less than 10 MW	850.00 per MW	850.00 per MW	850.00 per MW	850.00 per MW	-	0.00%	
	Per megawatt over 10 MW	775.00 per MW	775.00 per MW	775.00 per MW	775.00 per MW	-	0.00%	

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management (continued)</b>								
<b>Building and Code Enforcement (continued)</b>								
Mechanical Schedule								
Heat Pump, Gas Pack, Furnace with or without AC, etc. *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Gas Water Heater, Light, Line, etc. *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Fee for ALL Other Installations *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
* Each additional unit, same trip	16.50	per unit	-		-		-	n/a
Plumbing Schedule								
Water heater *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Miscellaneous Fixtures *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Fee for All Other Installations *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
* Each additional fixture, same trip	16.50	per unit	-		-		-	n/a
Permit Fees Schedule								
Change of Contractor	60.00	per change	60.00	per change	60.00	per change	-	0.00%
Mobile Home Setup - Single Wide	240.00	per unit	240.00	per unit	240.00	per unit	-	0.00%
Mobile Home Setup - Double Wide	270.00	per unit	270.00	per unit	270.00	per unit	-	0.00%
In Ground Pools - Commercial	210.00	per unit	210.00	per unit	210.00	per unit	-	0.00%
In Ground Pools - Residential	210.00	per unit	210.00	per unit	210.00	per unit	-	0.00%
Above Ground Pools	70.00	per unit	70.00	per unit	70.00	per unit	-	0.00%
Modular Home - Residential	0.70	of Res. Rate	0.70	of Res. Rate	0.70	of Res. Rate	-	0.00%
Move-In Residence	0.70	of Res. Rate	0.70	of Res. Rate	0.70	of Res. Rate	-	0.00%
Residential Renovations (SF of the existing residence x rate x 50%)	0.51	per SF x 50%	0.51	per SF x 50%	0.51	per SF x 50%	-	0.00%
Modular Units - Commercial (SF x fee of occupancy determined, as per Commercial Table Fee Schedule x 70%).		SF x Fee of Occupancy x 70%		SF x Fee of Occupancy x 70%		SF x Fee of Occupancy x 70%	-	n/a
Construction Trailer	60.00	per trade	60.00	per trade	60.00	per trade	-	0.00%
Shell Building (initial permit, SF x fee of ____ Occupancy, as per Commercial Table Fee Schedule)		SF x Fee of Utility Occupancy		SF x Fee of Utility Occupancy		SF x Fee of Utility Occupancy	-	n/a
Upfit of Shell Building (SF x fee of occupancy determined)		SF x Fee of Occupancy		SF x Fee of Occupancy		SF x Fee of Occupancy	-	n/a
Renovations (SF of renovated area x fee of occupancy determined, as per Commercial Table Fee Schedule x 75%)		SF x Occupancy Fee x 75%		SF x Occupancy Fee x 75%		SF x Occupancy Fee x 75%	-	n/a
Day Care, Therapeutic Home & Group Home Inspections	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Occupancy Permit (tenant change only)	60.00	per unit	60.00	per unit	-	per unit	(60.00)	(100.00%)
Change of Occupancy Permit (change of use)	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Conditional Power - Commercial and Residential	60.00	per trade	60.00	per trade	60.00	per trade	-	0.00%
Demolition Permit - Commercial and Residential	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Signs	120.00	per unit	120.00	per unit	120.00	per unit	-	0.00%
Minimum Fee - Commercial and Residential	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Starting Work Without Permit		Double Permit Fee		Double Permit Fee		Double Permit Fee	-	n/a
Re-Inspection Fee - Commercial	80.00	per unit	80.00	per unit	80.00	per unit	-	0.00%
Re-Inspection Fee - Residential	80.00	per unit	80.00	per unit	80.00	per unit	-	0.00%



# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management (Continued)</b>								
<b>Building and Code Enforcement (Continued)</b>								
Permit Fees Schedule (continued)								
Zoning Permit	40.00	per unit	40.00	per unit	40.00	per unit	-	0.00%
Building Permit Sign Card - Commercial	10.00	per card	10.00	per card	10.00	per card	-	0.00%
Building Permit Sign Card - Residential	10.00	per card	10.00	per card	10.00	per card	-	0.00%
Archive Research - Commercial	25.00	per unit	25.00	per unit	25.00	per unit	-	0.00%
Archive Research - Residential	25.00	per unit	25.00	per unit	25.00	per unit	-	0.00%
Refunds on Permits (no refunds after first inspection)	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Returned Check Fee	25.00	per check	25.00	per check	25.00	per check	-	0.00%
State Recovery Fund Charged to Contractors	10.00	per unit	10.00	per unit	10.00	per unit	-	0.00%
Additional Fees								
Before permit is issued for any work, contractor shall pay the amount due for the permit unless the contractor provided a minimum of \$1,000 bond required in order to be billed monthly.		effective until December 31st, 2015, then no longer applicable		n/a		n/a	-	n/a
Additional inspections trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designated "Extra Inspections." For each such "Extra Inspection", a fee shall be imposed for each offense - Commercial	80.00	per offense	80.00	per offense	-	per offense	(80.00)	(100.00%)
Additional inspections trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designated "Extra Inspections." For each such "Extra Inspection", a fee shall be imposed for each offense - Residential	80.00	per offense	80.00	per offense	-	per offense	(80.00)	(100.00%)
<p>A permit issued pursuant to G.S. 153-A-357 expires six months, after the date of issuance if the work authorized by the permit has not commenced. If after commencement the work is discontinued for a period of 12 months, the permit therefor immediately expires. Any project not receiving a passed inspection shall be deemed as discontinued. Any permit issued after has commenced or any permit reissued after expiring will again expire after a period of ninety days unless a passed inspection has been performed. No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. (G.S. 153A-358). Therefore, the following fees will be charged for permits that are allowed to expire:</p>								
<p>&gt; 1) Permit expiring six months after issuance:</p>								
A) A new, second, permit will be issued within six months of the expiration date of the first permit for a fee of ...	60.00	per unit	60.00	per unit	-		(60.00)	(100.00%)
B) Time that lapses beyond six months of the expiration date will require the full amount of fees to be charged.		applicable as of FY 2014 and after		applicable as of FY 2014 and after	-			n/a
<p>2) Permit expiring after a year with no work being done:</p>								
A) A new, second, permit will be issued with the full amount of fees being charged.		applicable as of FY 2014 and after		applicable as of FY 2014 and after	-			n/a
1) Permits which have been expired for twelve months or less will be renewed for a fee of \$60					60.00	per unit		
2) Permits which have been expired for a period exceeding twelve months will result in a fee based on the current fee schedule for new construction.	-		-			fees as adopted		

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management (Continued)</b>								
<b>Planning</b>								
Application Fee Board of Adjustments	800.00	per applic.	800.00	per applic.	800.00	per applic.	-	0.00%
<b>Major Subdivision (SD)</b>								
Preliminary Plan Review	100.00	plus ...	100.00	plus ...	100.00	plus ...	-	0.00%
Preliminary Plan Review (continued)	10.00	per lot	10.00	per lot	10.00	per lot	-	0.00%
Surcharge for traffic impact analysis	TBD	actual cost passed on to development	TBD	actual cost passed on to development	TBD	actual cost passed on to development	-	n/a
<b>Planned Unit Development (PUD)</b>								
Planned Unit Development (PUD)	100.00	per PUD review plus ...	100.00	per PUD review plus ...	100.00	per PUD review plus ...	-	0.00%
Planned Unit Development (PUD, continued)	10.00	per lot w/in PUD	10.00	per lot w/in PUD	10.00	per lot w/in PUD	-	0.00%
Final Plat	10.00	per lot	10.00	per lot	10.00	per lot	-	0.00%
<b>Minor Subdivision (SD)</b>								
Review	25.00		25.00		25.00		-	0.00%
<b>Revisions to Approved Subdivision Plans</b>								
Insignificant	Free		Free		Free		-	n/a
Minor	25.00		25.00		25.00		-	0.00%
Major	100.00	plus ...	100.00	plus ...	100.00	plus ...	-	0.00%
Major (continued)	10.00	per lot	10.00	per lot	10.00	per lot	-	0.00%
Planned Unit Development (PUD)	100.00	plus ...	100.00	plus ...	100.00	plus ...	-	0.00%
Planned Unit Development (PUD, continued)	10.00	per lot	10.00	per lot	10.00	per lot	-	0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management (Continued)</b>								
<b>Planning (Continued)</b>								
Non-Residential Review Fees								
Review - less than 1 acre	300.00		300.00		300.00		-	0.00%
Review - 1+ acres	300.00	plus ...	300.00	plus ...	300.00	plus ...	-	0.00%
Review - 1+ acres (continued)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	-	0.00%
Surcharge for traffic impact analysis	TBD	actual cost passed on to development	TBD	actual cost passed on to development	TBD	actual cost passed on to development	-	n/a
Revisions to Approved Non-Residential Plans								
Insignificant	Free		Free		Free		-	n/a
Minor	25.00	per revision	25.00	per revision	25.00	per revision	-	0.00%
Major	300.00	plus ...	300.00	plus ...	300.00	plus ...	-	0.00%
Major (continued)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	-	0.00%
Text Amendment	300.00	per amend.	300.00	per amend.	300.00	per amend.	-	0.00%
Rezoning								
Rezoning	400.00	per rezoning	400.00	per rezoning	400.00	per rezoning	-	0.00%
Rezoning (continued)	-		-		-		-	n/a
Rezoning Conditional								
Rezoning Conditional	500.00	per rezoning	500.00	per rezoning	500.00	per rezoning	-	0.00%
Rezoning Conditional (continued)	-		-		-		-	n/a
Revisions								
Insignificant	n/a		n/a		n/a		-	n/a
Minor	n/a		n/a		n/a		-	n/a
Significant	n/a		n/a		n/a		-	n/a
Planned Unit Development (PUD)	n/a		n/a		n/a		-	n/a
Copies of Plans	20.00	per plan	20.00	per plan	20.00	per plan	-	0.00%
Ordinance	20.00	per ordinance	20.00	per ordinance	20.00	per ordinance	-	0.00%
Zoning Verification	-		-		25.00	per request	25.00	n/a

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Growth Management (Continued)</b>								
<b>Planning (Continued)</b>								
Stormwater Plan Reviews - Residential								
General Drainage	200.000	per site +	200.000	per site +	200.000	per site +	-	0.00%
General Drainage (continued)	10.000	per acre	10.000	per acre	10.000	per acre	-	0.00%
General Drainage with Detention	200.000	per site +	200.000	per site +	200.000	per site +	-	0.00%
General Drainage with Detention (continued)	10.000	per acre +	10.000	per acre +	10.000	per acre +	-	0.00%
General Drainage with Detention (continued, SMF: stormwater management facility)	300.000	per SMF	300.000	per SMF	300.000	per SMF	-	0.00%
Revisions to Approved Plans - Minor	100.000	per plan	100.000	per plan	100.000	per plan	-	0.00%
Revisions to Approved Plans - Major (revisions that necessitate a re-examination of calculations)	350.000	per plan	350.000	per plan	350.000	per plan	-	0.00%
Stormwater Plan Reviews - Non-Residential								
General Drainage	250.000	per disturbed acre (1 acre minimum)	250.000	per disturbed acre (1 acre minimum)	250.000	per disturbed acre (1 acre minimum, 2500.00 max fee)	-	0.00%
General Drainage with Detention	250.000	per disturbed acre +	250.000	per disturbed acre +	250.000	per disturbed acre +	-	0.00%
General Drainage with Detention (continued, SMF: stormwater management facility)	300.000	per SMF	300.000	per SMF	300.000	per SMF (1 acre minimum, 2500.00+300.00 per SMF)	-	0.00%
Floodplain Reviews								
Minor	100.000	per review	100.000	per review	100.000	per review	-	0.00%
Flood Study (No-Rise)	200.000	per review +	200.000	per review +	200.000	per review +	-	0.00%
Flood Study (No-Rise, continued, length of reach prorated)	150.000	per 1000 ft of study reach +	150.000	per 1000 ft of study reach +	150.000	per 1000 ft of study reach +	-	0.00%
Flood Study (No-Rise, continued, new or modified crossings)	200.000	per crossing	200.000	per crossing	200.000	per crossing	-	0.00%
Major Encroachment Impact (per each CLOMR & LOMR)	200.000	per review +	200.000	per review +	200.000	per review +	-	0.00%
Major Encroachment Impact (per each CLOMR & LOMR, continued, length of reach prorated)	250.000	per 1000 ft of study reach +	250.000	per 1000 ft of study reach +	250.000	per 1000 ft of study reach +	-	0.00%
Major Encroachment Impact (per each CLOMR & LOMR, continued, new or modified crossings)	200.000	per crossing	200.000	per crossing	200.000	per crossing	-	0.00%
Review Revisions								
Revisions (first review and resubmittal included in above fees)								
Next Revision - half the initial plan review fee								
Each Revision thereafter - full plan review fee								
Final Plats								
Minor	25.000	per plat	25.000	per plat	25.000	per plat	-	0.00%
Major - if less than 15 lots with common area, roads, etc.	150.000	per plat	150.000	per plat	150.000	per plat	-	0.00%
Major - if 15 lots or greater	10.000	per lot within plat	10.000	per lot within plat	10.000	per lot within plat	-	0.00%
Surety Review (renewals, reductions, releases)	150.000	per survey	150.000	per survey	150.000	per survey	-	0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / I/(D) (Decrease) Percent
	Rate	Basis	Rate	Basis	Rate	Basis	
<b>Human Services</b>							
<b>Public Health</b>							
Environmental Health							
On-Site Water Protection Program Fees:							
Improvement Permit Application * ** (site evaluation for septic system approval)							
Residential	-		300.00		300.00		0.00%
Commercial	-		450.00		450.00		0.00%
Construction Authorization Permit (by system type)							
Type II c	-		200.00	per permit	200.00	per permit	0.00%
Type III b	-		300.00	per permit	300.00	per permit	0.00%
Type IV A	-		450.00	per permit	450.00	per permit	0.00%
Type V	-		600.00	per permit	600.00	per permit	0.00%
Type VI	-		1,200.00	per permit	1,200.00	per permit	0.00%
Septic System Repair Permit (Construction Authorization)	-		100.00	per permit	100.00	per permit	0.00%
Septic Permit Re-Design Fee	125.00		125.00		125.00		0.00%
Inspection of Existing Septic System (Waiver)	75.00		75.00		75.00		0.00%
Septic System Re-Visit Fee	75.00		75.00		75.00		0.00%
Engineered Option Permit: Per NC General Statute 130A-336.1(n): 30% of the cumulative total fees to obtain an improvement, construction authorization and operating permit for the type of on-site waste water system designed.							
* The maximum lot size evaluated per improvement permit (site evaluation) application is limited to 5.0 acres.							
** Property owner or applicant must provide a back hoe (minimum 2' wide bucket) with trained operator for site evaluations performed on subdivisions of more than 5 lots. In lieu of a back hoe, the property owner or applicant may submit a soil and site evaluation report for each lot prepared by a North Carolina Licensed Soil Scientist. Proposed drain field areas must be identified by flagging tape on-site.							
Construction Authorization	180.00	per permit	-	per permit	-	per permit	n/a
Site Evaluation - Septic Permit (construction authorization permit plus permit fee based on acreage size)(used prior to fees by system)							
0 - 1.99 acres	300.00	per permit	-	per permit	-	per permit	n/a
2.00 - 4.99 acres	360.00	per permit	-	per permit	-	per permit	n/a
greater than 5.00 acres	420.00	per permit	-	per permit	-	per permit	n/a
Re-flagging Fee (for septic system)	75.00		75.00		75.00		0.00%
Evaluation of Decentralized System (from 3,000 to 9,999 GPD)	0.50	per gallon from 3,000 to 9,999 gallons per day	-	per gallon from 3,000 to 9,999 gallons per day	-	per gallon from 3,000 to 9,999 gallons per day	n/a
Evaluation of Decentralized System (above 10,000 GPD)	0.25	per gallon above 10,000 gallons per day	-	per gallon above 10,000 gallons per day	-	per gallon above 10,000 gallons per day	n/a
Water Sample and Well Fees:							
Well Permit	480.00	per permit	480.00	per permit	480.00	per permit	0.00%
Well Repair Permit	-	per permit	-	per permit	100.00	per permit	100.00 n/a

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Human Services</b>								
<b>Public Health</b>								
Environmental Health								
Well Re-Visit Fee	50.00		50.00		50.00		-	0.00%
Bacterial Water Sample	60.00		60.00		70.00		10.00	16.67%
Petroleum Sample	105.00		105.00		105.00		-	0.00%
Pesticide Sample	110.00		110.00		110.00		-	0.00%
Herbicide Sample	110.00		110.00		110.00		-	0.00%
Nitrate/Nitrite Testing	75.00		75.00		75.00		-	0.00%
Inorganic Test Kit (owner collected)	60.00		60.00		70.00		10.00	16.67%
Inorganic Water Sample	115.00		115.00		130.00		15.00	13.04%
Iron Bacteria/Arsenic Speciation	60.00		60.00		80.00		20.00	33.33%
Sulfur Bacteria	70.00		70.00		80.00		10.00	14.29%
* Extra visits include but are not limited to the following: Chlorine is present in the water, the contractor is not on site at the scheduled time, well grouting inspection not approved, well head not approved or not completed, the contractor is on site but not ready at the scheduled time.								
Food Service Fees:								
Food Establishment Plan Review (New)	250.00		250.00		250.00		-	0.00%
Food Establishment Plan Review/Remodel (Existing)/Change of Ownership	150.00		150.00		250.00		100.00	66.67%
Mobile Food Unit/Push Cart Plan Review	150.00		150.00		150.00		-	0.00%
Temporary / Limited Food Establishment Application	75.00		75.00		75.00		-	0.00%
Swimming Pool Fees:								
Public Swimming Pool Operation Permit	275.00		275.00		275.00		-	0.00%
Public Swimming Pool Plan Review	250.00		250.00		250.00		-	0.00%
Re-visit Fee	75.00		75.00		75.00		-	0.00%
Other Fees:								
Child Care Application	200.00		-		-		-	n/a
Mass Gathering	375.00		375.00		375.00		-	0.00%
Tattoo Permit	150.00		200.00		200.00		-	0.00%
<b>Public Works</b>								
<b>Solid Waste Operating Fund</b>								
Household Bagged Garbage								
Small garbage bag (up to 13 gallons)	0.75	per bag	0.75	per bag	0.75	per bag	-	0.00%
Large garbage bag (14 to 33 gallons)	1.25	per bag	1.25	per bag	1.25	per bag	-	0.00%
Extra-large garbage bag (34 to a maximum of 55 gallons)	5.00	per bag	5.00	per bag	5.00	per bag	-	0.00%
Tipping Fees								
Municipal solid waste tipping fee (1)	42.00	per ton	-	per ton	-	per ton	-	n/a
- 0-750 tons per month	-	per ton	42.00	per ton	42.00	per ton	-	0.00%
- 751-1,500 tons per month	-	per ton	40.00	per ton	40.00	per ton	-	0.00%
- 1,501-2,500 tons per month	-	per ton	38.00	per ton	38.00	per ton	-	0.00%
- 2,501 or greater tons per month	-	per ton	36.00	per ton	36.00	per ton	-	0.00%
Construction and demolition materials tipping fee (2)	36.00	per ton	-	per ton	-	per ton	-	n/a
- 0-100 tons per month	-	per ton	36.00	per ton	36.00	per ton	-	0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2017		FY 2018		FY 2019		Increase / (Decrease)	I/(D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
<b>Public Works</b>								
<b>Solid Waste Operating Fund</b>								
Tipping Fees								
Construction and demolition materials tipping fee (2)	36.00	per ton	-	per ton	-	per ton	-	n/a
- 100-300 tons per month	-	per ton	34.00	per ton	34.00	per ton	-	0.00%
- 301-400 tons per month	-	per ton	32.00	per ton	32.00	per ton	-	0.00%
- 401 or greater tons per month	-	per ton	30.00	per ton	30.00	per ton	-	0.00%
Single-Stream Recycling tipping fee								
- 0-350 tons per month	-	per ton	40.00	per ton	40.00	per ton	-	0.00%
- 350 or greater tons per month-400 tons per month	-	per ton	20.00	per ton	20.00	per ton	-	0.00%
Yard Waste								
- 0-100 tons per month	35.00	per ton	-	per ton	-	per ton	-	n/a
- 100 or greater tons per month	-	per ton	18.00	per ton	18.00	per ton	-	0.00%
Wood pallet tipping fee	35.00	per ton	35.00	per ton	35.00	per ton	-	0.00%
Scrap tires not eligible for free disposal (3)	82.00	per ton	82.00	per ton	82.00	per ton	-	0.00%
(1) Minimum fee for Municipal Solid Waste (MSW) is \$5.00 per vehicle, effective July 1, 2013.	applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after		same	n/a
(2) The fee includes the NC Solid Waste Disposal Tax imposed pursuant to NCGS 105-187.61.								
(3) Five or fewer tires are eligible for free disposal.								
Purchase of Finished Compost	-		20.00	per cubic yard	20.00	per cubic yard	-	0.00%
Flat Rate Trailer Fees @ Solid Waste Management Facility								
MSW (Municipal Solid Waste)								
Single Axle Trailer	-	per load	10.00	per load	10.00	per load	-	0.00%
Dual Axle Trailer	-	per load	20.00	per load	20.00	per load	-	0.00%
Pick-up Truck	-	per load	10.00	per load	10.00	per load	-	0.00%
C&D (Construction & Demolition)								
Single Axle Trailer	-	per load	15.00	per load	15.00	per load	-	0.00%
Dual Axle Trailer	-	per load	30.00	per load	30.00	per load	-	0.00%
Pick-up Truck	-	per load	10.00	per load	10.00	per load	-	0.00%
Yard Waste								
Single Axle Trailer	-	per load	10.00	per load	10.00	per load	-	0.00%
Dual Axle Trailer	-	per load	20.00	per load	20.00	per load	-	0.00%
Pick-up Truck	-	per load	5.00	per load	5.00	per load	-	0.00%
Solid Waste Management Facility Commercial Truck Permit	-	annually	50.00	annually	50.00	annually	-	0.00%
Returned Check Fee	25.00	per check	25.00	per check	25.00	per check	-	0.00%
Late Fee – Union County will assess late fees on credit accounts not paid by the statement due date. The minimum late fee will be \$5.00 or 1.5% of late balance whichever is greater. Late fees will be compounded if account balance and late fees are not paid in full by following billing statement date. Effective July 1, 2013.	applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after		same	n/a
Recyclables and Hazardous Household Waste Information								
Union County offers free disposal of Recyclables and Hazardous Household Waste to County residents.								
Businesses are eligible for free disposal of recyclables only.								
Union County no longer offers credits for recyclables.								

**GENERAL CPO FUND**

**Attachment C**

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2019	Total Appropriation
<b>REVENUE</b>			
General Pay Go	\$ (74,029,313)	\$ (2,430,605)	\$ (76,459,918)
Go Bonds	(27,960,000)	(12,955,000)	(40,915,000)
Grant Funding	(512,205)	(700,000)	(1,212,205)
Other Activities	(913,874)	-	(913,874)
Solid Waste Fund Balance	-	(830,000)	(830,000)
Utility Fund Balance	(327,500)	-	(327,500)
<b>Total Sources</b>	<b>(103,742,892)</b>	<b>(16,915,605)</b>	<b>(120,658,497)</b>
<b>EXPENDITURES</b>			
Agriculture Center Facility Expansion and Improvements	219,000	-	219,000
Board of Elections	807,630	100,000	907,630
Economic Development	250,000	-	250,000
Emergency Management	2,189,091	5,107,660	7,296,751
Facilities Maintenance and Renewal	8,986,709	935,358	9,922,067
Firearms Training and Qualifications Range	8,805,665	-	8,805,665
Growth Management	200,000	-	200,000
Human Services Automation and Record Management	1,199,410	-	1,199,410
Human Services Campus	42,150,000	(3,544,282)	38,605,718
IT Infrastructure and Efficiency Enhancements	2,243,328	-	2,243,328
Jail and Sheriff's Office Replacement and Expansion Program	1,895,045	125,000	2,020,045
Jesse Helms Park Development	1,013,402	-	1,013,402
Law Enforcement Facilities Expansion & Renovations	407,700	(26,076)	381,624
Library Expansion and Development	2,203,332	522,500	2,725,832
Park Development and Renewal	473,255	-	473,255
Solid Waste Facilities	-	830,000	830,000
South Piedmont Community College	29,499,415	12,865,445	42,364,860
Tax Assessment and Administration Software Replacement	1,200,000	-	1,200,000
<b>Total Projects</b>	<b>103,742,982</b>	<b>16,915,605</b>	<b>120,658,587</b>



**WATER & SEWER CAPITAL PROJECTS FUND**

*Attachment C*

Program Sources & Uses

	Appropriation-to- Date	Adopted FY 2019	Total Appropriation
<b>REVENUE</b>			
Developer Funded	\$ (3,558,304)	-	\$ (3,558,304)
Water and Wastewater Rev Bonds	(152,301,160)	(42,356,800)	(194,657,960)
Grant Funding	-	-	-
Utility Pay Go	(75,522,788)	(12,343,200)	(87,865,988)
<b>Total Sources</b>	<b>(231,382,252)</b>	<b>(54,700,000)</b>	<b>(286,082,252)</b>
<b>EXPENDITURES</b>			
762 Zone Improvements	5,782,700	-	5,782,700
853 South Zone Improvements	412,000	-	412,000
853 West Zone Improvements	1,695,000	16,400,000	18,095,000
935 Zone Improvements	100,000	-	100,000
Crooked Creek Basin Improvements	18,488,800	1,200,000	19,688,800
CRWTP Improvements	53,998,522	(10,000,000)	43,998,522
Developer Funded Projects	-	-	-
Eastside Wastewater Improvements	6,180,000	-	6,180,000
Lower Crooked Creek Water Reclamation Facility	2,600,000	2,300,000	4,900,000
New 880 Pressure Zone	11,300,245	-	11,300,245
New Lake Twitty Sewer Shed	-	-	-
Short Line Extensions	3,816,000	600,000	4,416,000
Town Center Sewer Development	2,107,440	-	2,107,440
Twelve Mile Creek WWTP System Improvements	58,806,030	17,400,000	76,206,030
UCPW Buildings & Improvements	9,458,326	-	9,458,326
Wastewater Pump Station Improvements	3,045,000	1,700,000	4,745,000
Wastewater Rehabilitation and Replacement	8,315,170	2,900,000	11,215,170
Wastewater Treatment Plan Rehabilitation and Replacement	1,500,000	1,600,000	3,100,000
Water & Wastewater Master Planning	318,000	-	318,000
Water Rehabilitation and Replacement	10,428,979	4,200,000	14,628,979
Water Tank Rehabilitation	1,357,000	-	1,357,000
Yadkin River Water Supply	31,673,040	16,400,000	48,073,040
<b>Total Projects</b>	<b>\$ 231,382,252</b>	<b>\$ 54,700,000</b>	<b>\$ 286,082,252</b>

**GENERAL CPO FUND - SCHOOLS**

*Attachment C*

Program Sources & Uses	Appropriation-to- Date	Adopted FY 2019	Total Appropriation
<b>REVENUE</b>			
General Pay Go	\$ (83,033,917)	(11,426,075)	(94,459,992)
Voter Approved GO Bonds	(53,617,025)	-	(53,617,025)
<b>Total Sources</b>	<b>(136,650,942)</b>	<b>(11,426,075)</b>	<b>(148,077,017)</b>
<b>EXPENDITURES</b>			
Capital Outlay FY 2014 Additional	\$ 5,357,859	-	5,357,859
Benton Heights Roof Repair	907,677	-	907,677
East Union Middle Roof Repair	326,970	-	326,970
Forest Hills High Roof Repair	451,326	-	451,326
Indian Trail Elementary Roof Repair	355,065	-	355,065
Marshville Elementary Roof Repair	393,536	-	393,536
New Salem Elementary Roof Repair	159,900	-	159,900
Piedmont Middle Roof Repair	34,500	-	34,500
Piedmont High Roof Repair	144,260	-	144,260
Parkwood High Roof Repair	551,503	-	551,503
Parkwood Middle Roof Repair	1,246,615	-	1,246,615
Sun Valley Middle Roof Repair	926,817	-	926,817
South Providence Roof Repair	393,500	-	393,500
Technical Services Roof Repair	153,870	-	153,870
Unionville Elementary Roof Repair	26,236	-	26,236
Walter Bickett Education Center Roof	651,657	-	651,657
Wesley Chapel Elementary Roof	4,000	-	4,000
Weddington Middle/Elementary Roof	260,300	-	260,300
Wingate Elementary Roof Repair	620,267	-	620,267
Western Union Elementary Roof	281,408	-	281,408
Roofing Audits	72,000	-	72,000
Capital Outlay FY 2015	18,804,779	-	18,804,779
Technology	377,359	-	377,359
<b>FY 2016 Capital Outlay</b>			
Capital Outlay FY 2016	2,457,649	-	2,457,649
Benton Heights Renovations	1,891,623	-	1,891,623
IP Security Cameras	1,307,250	-	1,307,250
Technology and Transportation	1,000,000	-	1,000,000

**GENERAL CPO FUND - SCHOOLS**

*Attachment C*

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2019	Total Appropriation
<i><u>FY 2016 Roofing Projects</u></i>			
Antioch Roof Repair FY 2016	476,809	-	476,809
CATA Roof Repair FY 2016	257,123	-	257,123
Fairview Roof Repair FY 2016	596,700	-	596,700
Forest Hills Roof Repair FY 2016	12,200	-	12,200
Kensington Roof Repair FY 2016	114,236	-	114,236
Marvin Elementary Roof Repair FY 2016	642,861	-	642,861
New Salem Roof Repair FY 2016	130,837	-	130,837
New Town Roof Repair FY 2016	29,935	-	29,935
Piedmont High Roof Repair FY 2016	270,200	-	270,200
Porter Ridge Elementary Roof Repair FY 2016	525,834	-	525,834
Porter Ridge High Roof Repair FY 2016	1,334,509	-	1,334,509
Prospect Roof Repair FY 2016	682,339	-	682,339
Rea View Roof Repair FY 2016	492,225	-	492,225
Rock Rest Roof Repair FY 2016	556,860	-	556,860
Sandy Ridge Roof Repair FY 2016	489,757	-	489,757
Unionville Roof Repair FY 2016	883,459	-	883,459
Walter Bickett Education Roof Repair FY 2016	464,550	-	464,550
Walter Bickett Elementary Roof Repair FY 2016	493,348	-	493,348
Weddington High Roof Repair FY 2016	645,328	-	645,328
Wesley Chapel Roof Repair FY 2016	115,618	-	115,618
East Elementary Roof Repair FY 2016	1	-	1
Wingate Roof Repair FY 2016	236,107	-	236,107
Wolfe Roof Repair FY 2016	334,113	-	334,113
<i><u>FY 2017 ADA Projects</u></i>			
ADA	4,236,249	-	4,236,249
Benton Heights Elementary - Upgrade Door Hardware	-	-	-
Benton Heights Elementary - Upgrade Restrooms	491,906	-	491,906
Forest Hills High - Access at cafeteria and greenhouse	38,500	-	38,500
Forest Hills High - Upgrade to ball fields	97,680	-	97,680
Prospect Elementary - Toilet Rooms	86,781	-	86,781
Prospect Elementary - Access to MCRs	152,781	-	152,781
Sun Valley Middle - Add accessible restroom in self contained classroom	12,672	-	12,672
Various- Issues OCR compliance - Unspecified Locations	218,480	-	218,480
Western Union Elementary-Toilet Rooms Accessibility Evaluation	145,000	-	145,000

**GENERAL CPO FUND - SCHOOLS**

*Attachment C*

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2019	Total Appropriation
Western Union Elementary-Restrooms	203,284	-	203,284
<i><u>FY 2017 Building Systems Projects</u></i>			
Monroe High School-Add separate A/C for kitchen	35,750	-	35,750
Monroe High School-Replace lighting in auxiliary gym	45,000	-	45,000
Parkwood High-Establish outside air in areas with non-code compliant condition	275,000	-	275,000
Piedmont Middle Chiller Replacement	62,700	-	62,700
Sun Valley High Chiller Replacement	53,100	-	53,100
Sun Valley Middle-HVAC/Chiller Replacement	662,895	-	662,895
Sun Valley Middle-Dedicated A/C for Kitchen	35,200	-	35,200
Unionville Elementary-Replace existing chiller	121,417	-	121,417
Unionville Elementary-Provide outside air to classrooms	220,000	-	220,000
Unionville Elementary-Provide new DDC Building Management System	220,000	-	220,000
Various-Building Automation System Completion	278,646	-	278,646
Weddington Elementary-New DDC control system	192,500	-	192,500
Weddington Middle -Upgrade building automation system to DDC control system	300,000	-	300,000
Wesley Chapel Elementary-Provide outside air to original building	170,500	-	170,500
Western Union Elementary-Upgrade Lighting	74,000	-	74,000
<i><u>FY 2017 Expansion Renovation Projects</u></i>			
Benton Heights Elementary-Renovations to auditorium	1,931,813	-	1,931,813
Monroe High School-Auditorium A/R; Upgrade auditorium	509,872	-	509,872
<i><u>FY 2017 Information Technology/Other Projects</u></i>			
Data Center-Blue Cost SSL/Shaping 5GB, Blue Coat N5, PowerEdge R630 Servers, PowerEdge R730 Services, Equal Logic PS6610X, Equal Logic PS6210XV	533,673	-	533,673
East Union Middle-Juniper Upgrade	47,748	-	47,748
Facilities-Vehicle Replacement	109,354	-	109,354
Facilities-GPS System Update	137,000	-	137,000
Hemby Bridge Elementary-Juniper Upgrade	40,661	-	40,661
Indian Trail Elementary-Juniper upgrade	36,867	-	36,867
Juniper Upgrades - Various locations	400,760	-	400,760
Marshville-Juniper Upgrade	39,625	-	39,625
Monroe Middle-Juniper Upgrade	57,238	-	57,238
Piedmont High-Lighting	357,500	-	357,500
Piedmont Middle-Juniper Upgrade	46,073	-	46,073
Shiloh Elementary-Juniper Upgrade	40,081	-	40,081
Sun Valley Middle-Juniper upgrade	46,100	-	46,100

**GENERAL CPO FUND - SCHOOLS**

*Attachment C*

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2019	Total Appropriation
Various-APC Smart UPS and Network Management Cards, Power Supplies for 4200 Switches	6,720	-	6,720
Various-Acquisition or replacement of furniture and furnishing, instructional apparatus, equipment, and similar items of furnishings and equipment as per 115C-426(F)	300,000	-	300,000
Weddington High School-Juniper Upgrade	66,403	-	66,403
Wesley Chapel Elementary-Juniper upgrade	40,232	-	40,232
<u><i>FY 2017 Roofing Projects</i></u>			
Various-Roofing maintenance and repairs/replacements	3,000,000	-	3,000,000
Warehouse-Re-roofing	139,395	-	139,395
<u><i>FY 2017 Safety and Security Projects</i></u>			
Forest Hills High School-Additional emergency lighting at stadium	16,500	-	16,500
Marvin Elementary -Upgrade Fire Alarm Panel	47,973	-	47,973
Parkwood High-Strategic Fencing & HID at 1 door	11,000	-	11,000
Prospect Elementary-Fire Alarm	55,670	-	55,670
Western Union Elementary-Fire Alarm	63,427	-	63,427
<u><i>FY 2017 Structural Projects</i></u>			
Benton Heights Elementary -Site Improvements	489,720	-	489,720
Monroe High School-Windows/Doors	415,000	-	415,000
Warehouse-Demolition of Gym	65,000	-	65,000
Wesley Chapel Elementary-Courtyard Storm Drainage	85,000	-	85,000
Western Union Elementary-Replace flooring	514,567	-	514,567
<u><i>2016 Voter Approved GO Bond Projects</i></u>			
Monroe High School	4,275,313	-	4,275,313
Piedmont High School	1,597,653	-	1,597,653
Porter Ridge High School	2,083,048	-	2,083,048
Porter Ridge Middle School	2,892,852	-	2,892,852
Sun Valley High School	28,570,010	-	28,570,010
Transportation Facility	13,680,390	-	13,680,390
Western Union Elementary School	517,759	-	517,759

**GENERAL CPO FUND - SCHOOLS**

**Attachment C**

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2019	Total Appropriation
<u>FY 2018 Capital Outlay</u>			
ADA	2,064,080	-	2,064,080
Building Systems	2,359,000	-	2,359,000
Expansion and Renovations	6,078,149	-	6,078,149
Furniture and Misc Equipment	108,000	-	108,000
Roofing	822,841	-	822,841
Safety and Security	850,000	-	850,000
Technology	1,580,959	-	1,580,959
Monroe Middle School Stem Lab	1,975,000	-	1,975,000
Porter Ridge Chiller Replacement	172,000	-	172,000
<u>FY 2019 Capital Outlay</u>			
ADA	-	289,800	289,800
Building Systems	-	5,294,000	5,294,000
Expansion and Renovations	-	1,067,709	1,067,709
Furniture and Misc Equipment	-	-	-
Roofing	-	2,000,000	2,000,000
Safety and Security	-	425,800	425,800
Technology/Other	-	2,348,766	2,348,766
<b>Total Projects</b>	<b>\$ 136,650,942</b>	<b>\$ 11,426,075</b>	<b>\$ 148,077,017</b>



**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
4-H PROGRAM ASSISTANT	109	\$ 28,244	\$ 35,304	\$ 42,365	5001	N
911 ASSISTANT SUPERVISOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5002	N
911 OPERATIONS MANAGER	226	\$ 60,634	\$ 77,308	\$ 93,982	5003	E
911 SUPERVISOR	218	\$ 42,312	\$ 53,947	\$ 65,583	5004	N
911 TELECOMMUNICATOR I	112	\$ 32,323	\$ 40,404	\$ 48,485	5005	N
911 TELECOMMUNICATOR I PT	112	\$ 32,323	\$ 40,404	\$ 48,485	7052	N
911 TELECOMMUNICATOR II	114	\$ 35,365	\$ 44,207	\$ 53,048	5006	N
911 TELECOMMUNICATOR II PT	114	\$ 35,365	\$ 44,207	\$ 53,048	7053	N
911 TELECOMMUNICATOR III	215	\$ 36,971	\$ 47,138	\$ 57,306	5007	N
911 TELECOMMUNICATOR III PT	215	\$ 36,971	\$ 47,138	\$ 57,306	7054	N
ABSENTEE BALLOT COORDINATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5372	N
ABSENTEE BALLOT COORDINATOR RPT	114	\$ 35,365	\$ 44,207	\$ 53,048	6001	N
ACCOUNTANT	220	\$ 46,294	\$ 59,025	\$ 71,756	5008	E
ACCOUNTING SPECIALIST	217	\$ 40,451	\$ 51,575	\$ 62,699	5009	N
ACCOUNTING TECHNICIAN	113	\$ 33,810	\$ 42,263	\$ 50,715	5010	N
ACQUISITIONS AND COLLECTIONS LIBRARIAN	219	\$ 44,258	\$ 56,429	\$ 68,600	5011	E
ADMINISTRATIVE ASSISTANT	215	\$ 36,971	\$ 47,138	\$ 57,306	5012	N
ADMINISTRATIVE SUPPORT SPECIALIST I	104	\$ 22,556	\$ 28,195	\$ 33,834	5013	N
ADMINISTRATIVE SUPPORT SPECIALIST I PT	104	\$ 22,556	\$ 28,195	\$ 33,834	7001	N
ADMINISTRATIVE SUPPORT SPECIALIST II	107	\$ 25,814	\$ 32,268	\$ 38,721	5014	N
ADMINISTRATIVE SUPPORT SPECIALIST II PT	107	\$ 25,814	\$ 32,268	\$ 38,721	7002	N
ADMINISTRATIVE SUPPORT SPECIALIST II RPT	107	\$ 25,814	\$ 32,268	\$ 38,721	6002	N
ADMINISTRATIVE SUPPORT SPECIALIST III	113	\$ 33,810	\$ 42,263	\$ 50,715	5015	N
ADMINISTRATIVE SUPPORT SPECIALIST III PT	113	\$ 33,810	\$ 42,263	\$ 50,715	7003	N
ADMINISTRATIVE SUPPORT SPECIALIST IV	114	\$ 35,365	\$ 44,207	\$ 53,048	5016	N
ADMINISTRATIVE SUPPORT SUPERVISOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5017	N
ANIMAL CARE SPECIALIST	112	\$ 32,323	\$ 40,404	\$ 48,485	5018	N
ASSESSMENT PROGRAM COORDINATOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5019	N
ASSESSMENT SUPERVISOR	223	\$ 52,981	\$ 67,551	\$ 82,120	5020	E
ASSISTANT COUNTY MANAGER/HUMAN SERVICES DIRECTOR	337	\$ 113,069	\$ 146,989	\$ 180,910	5021	E
ASSISTANT DIRECTOR, HUMAN RESOURCES	330	\$ 72,528	\$ 94,286	\$ 116,045	5022	E
ASSISTANT DIVISION DIRECTOR, LIBRARY	327	\$ 63,374	\$ 82,386	\$ 101,398	5024	E
ASSISTANT DIVISION DIRECTOR, WATER & WASTEWATER	329	\$ 69,338	\$ 90,140	\$ 110,942	5023	E
ASSISTANT ENGINEER	221	\$ 48,423	\$ 61,740	\$ 75,056	5025	N

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
ASSISTANT FIRE MARSHAL I	217	\$ 40,451	\$ 51,575	\$ 62,699	5026	N
ASSISTANT FIRE MARSHAL II	218	\$ 42,312	\$ 53,947	\$ 65,583	5027	N
ASSISTANT FIRE MARSHAL III	219	\$ 44,258	\$ 56,429	\$ 68,600	5028	N
ASSISTANT HUMAN SERVICES DIRECTOR	335	\$ 94,773	\$ 123,205	\$ 151,638	5029	E
ASSISTANT I - REGISTER OF DEEDS	112	\$ 32,323	\$ 40,404	\$ 48,485	5030	N
ASSISTANT II - REGISTER OF DEEDS	114	\$ 35,365	\$ 44,207	\$ 53,048	5031	N
ASSISTANT III - REGISTER OF DEEDS	216	\$ 38,672	\$ 49,307	\$ 59,942	5032	N
ASSISTANT III - REGISTER OF DEEDS PT	216	\$ 38,672	\$ 49,307	\$ 59,942	7004	N
ASSISTANT LANDFILL SUPERINTENDENT	224	\$ 55,418	\$ 70,658	\$ 85,898	5033	E
ASSISTANT PARK SUPERINTENDANT	221	\$ 48,423	\$ 61,740	\$ 75,056	5034	N
ASSISTANT TO THE MANAGER	331	\$ 75,864	\$ 98,624	\$ 121,383	5035	E
ASSOCIATE ENGINEER	223	\$ 52,981	\$ 67,551	\$ 82,120	5036	N
ASSOCIATE PUBLIC HEALTH NURSE	221	\$ 48,423	\$ 61,740	\$ 75,056	5037	E
ASSOCIATE PUBLIC HEALTH NURSE RPT	221	\$ 48,423	\$ 61,740	\$ 75,056	6003	E
AUDIO VISUAL COORDINATOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5038	N
AUDITOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5039	N
AUTOMOTIVE MECHANIC	220	\$ 46,294	\$ 59,025	\$ 71,756	5040	N
BILLING COORDINATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5041	N
BILLING SERVICES REPRESENTATIVE PT	112	\$ 32,323	\$ 40,404	\$ 48,485	7005	N
BILLING SERVICES REPRESENTATIVE RPT	112	\$ 32,323	\$ 40,404	\$ 48,485	6012	N
BRANCH LIBRARIAN	219	\$ 44,258	\$ 56,429	\$ 68,600	5042	E
BUDGET ANALYST	220	\$ 46,294	\$ 59,025	\$ 71,756	5043	E
BUILDING INSPECTOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5044	N
BUSINESS MANAGER	223	\$ 52,981	\$ 67,551	\$ 82,120	5045	E
CAPITAL IMPROVEMENT PLAN CONSTRUCTION MANAGER	224	\$ 55,418	\$ 70,658	\$ 85,898	5046	E
CAPITAL IMPROVEMENT PLAN PROGRAM MANAGER	329	\$ 69,338	\$ 90,140	\$ 110,942	5047	E
CAPTAIN	329	\$ 69,338	\$ 90,140	\$ 110,942	5048	E
CHIEF DEPUTY SHERIFF	334	\$ 86,768	\$ 112,798	\$ 138,829	5049	E
CIRCULATION ASSISTANT MANAGER	217	\$ 40,451	\$ 51,575	\$ 62,699	5050	N
CIRCULATION MANAGER	218	\$ 42,312	\$ 53,947	\$ 65,583	5051	N
CLERK TO THE BOARD OF COUNTY COMMISSIONERS	222	\$ 50,651	\$ 64,580	\$ 78,509	5052	E
CLIENT RELATIONS REPRESENTATIVE	109	\$ 28,244	\$ 35,304	\$ 42,365	5053	N
CLINICAL SOCIAL WORKER SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5054	E
CODE COMPLIANCE OFFICER	220	\$ 46,294	\$ 59,025	\$ 71,756	5055	N



**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
CODE ENFORCEMENT SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5056	E
COLLECTION SPECIALIST	111	\$ 30,902	\$ 38,627	\$ 46,353	5057	N
COLLECTION TECHNICIAN	109	\$ 28,244	\$ 35,304	\$ 42,365	5058	N
COMMERCIAL BUILDING INSPECTOR	221	\$ 48,423	\$ 61,740	\$ 75,056	5059	N
COMMUNICATIONS OFFICER	223	\$ 52,981	\$ 67,551	\$ 82,120	5060	E
COMMUNICATIONS SYSTEMS TECHNICIAN	218	\$ 42,312	\$ 53,947	\$ 65,583	5061	N
COMMUNITY ENGAGEMENT SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5062	N
COMMUNITY HEALTH ASSISTANT-PEER BREASTFEEDING COUNSELOR	106	\$ 24,679	\$ 30,849	\$ 37,018	5063	N
COMMUNITY RELATIONS MANAGER	225	\$ 57,967	\$ 73,908	\$ 89,849	5064	E
COMMUNITY RELATIONS MANAGER PT	225	\$ 57,967	\$ 73,908	\$ 89,849	7008	E
COMPUTING CONSULTANT PT	220	\$ 46,294	\$ 59,025	\$ 71,756	7039	N
CONSTRUCTION INSPECTOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5065	N
CONSTRUCTION INSPECTOR PT	114	\$ 35,365	\$ 44,207	\$ 53,048	7009	N
CONSTRUCTION INSPECTOR SUPERVISOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5066	N
CONTRACT MANAGEMENT SPECIALIST	220	\$ 46,294	\$ 59,025	\$ 71,756	5067	N
CONTROLLER	331	\$ 75,864	\$ 98,624	\$ 121,383	5068	E
CORPORAL I	220	\$ 46,294	\$ 59,025	\$ 71,756	5069	N
CORPORAL II	221	\$ 48,423	\$ 61,740	\$ 75,056	5070	N
COUNTY MANAGER	338	\$ 169,603	\$ 220,484	\$ 271,365	5071	E
COURIER PT	108	\$ 27,002	\$ 33,752	\$ 40,502	7010	N
CREWLEADER	216	\$ 38,672	\$ 49,307	\$ 59,942	5072	N
CRIME ANALYST	219	\$ 44,258	\$ 56,429	\$ 68,600	5073	N
CRIME INVESTIGATOR I	217	\$ 40,451	\$ 51,575	\$ 62,699	5074	N
CRIME INVESTIGATOR II	218	\$ 42,312	\$ 53,947	\$ 65,583	5075	N
CRIME INVESTIGATOR MASTER	219	\$ 44,258	\$ 56,429	\$ 68,600	5076	N
CROSS CONNECTION CONTROL COORDINATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5077	N
CUSTOMER SERVICE MANAGER	223	\$ 52,981	\$ 67,551	\$ 82,120	5078	E
CUSTOMER SERVICE REPRESENTATIVE	107	\$ 25,814	\$ 32,268	\$ 38,721	5079	N
CUSTOMER SERVICE SPECIALIST	112	\$ 32,323	\$ 40,404	\$ 48,485	5080	N
CUSTOMER SERVICE SPECIALIST PT	112	\$ 32,323	\$ 40,404	\$ 48,485	7011	N
CUSTOMER SERVICE SUPERVISOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5081	N
DATA ANALYST	219	\$ 44,258	\$ 56,429	\$ 68,600	5082	E
DATA ENTRY OPERATOR	111	\$ 30,902	\$ 38,627	\$ 46,353	5083	N
DENTAL ASSISTANT RPT	111	\$ 30,902	\$ 38,627	\$ 46,353	6004	N

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
DEPUTY CLERK TO THE BOARD OF COUNTY COMMISSIONERS	217	\$ 40,451	\$ 51,575	\$ 62,699	5084	N
DEPUTY ELECTIONS DIRECTOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5085	N
DEPUTY FIRE MARSHAL	221	\$ 48,423	\$ 61,740	\$ 75,056	5086	N
DEPUTY I - REGISTER OF DEEDS	109	\$ 28,244	\$ 35,304	\$ 42,365	5087	N
DEPUTY I - REGISTER OF DEEDS PT	109	\$ 28,244	\$ 35,304	\$ 42,365	7012	N
DEPUTY II - REGISTER OF DEEDS	110	\$ 29,543	\$ 36,928	\$ 44,314	5088	N
DEPUTY III - REGISTER OF DEEDS	111	\$ 30,902	\$ 38,627	\$ 46,353	5089	N
DEPUTY SHERIFF I	217	\$ 40,451	\$ 51,575	\$ 62,699	5090	N
DEPUTY SHERIFF I - ALCOHOL ENFORCEMENT DETECTIVE	219	\$ 44,258	\$ 56,429	\$ 68,600	5091	N
DEPUTY SHERIFF I - DETECTIVE	219	\$ 44,258	\$ 56,429	\$ 68,600	5092	N
DEPUTY SHERIFF I - DRUG INVESTIGATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5093	N
DEPUTY SHERIFF I - K9	219	\$ 44,258	\$ 56,429	\$ 68,600	5094	N
DEPUTY SHERIFF I PT	217	\$ 40,451	\$ 51,575	\$ 62,699	7013	N
DEPUTY SHERIFF II	218	\$ 42,312	\$ 53,947	\$ 65,583	5095	N
DEPUTY SHERIFF II - ALCOHOL ENFORCEMENT DETECTIVE	219	\$ 44,258	\$ 56,429	\$ 68,600	5096	N
DEPUTY SHERIFF II - DETECTIVE	219	\$ 44,258	\$ 56,429	\$ 68,600	5097	N
DEPUTY SHERIFF II - DRUG INVESTIGATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5098	N
DEPUTY SHERIFF II - K9	219	\$ 44,258	\$ 56,429	\$ 68,600	5099	N
DEPUTY SHERIFF MASTER	219	\$ 44,258	\$ 56,429	\$ 68,600	5100	N
DEPUTY SHERIFF MASTER - ALCOHOL ENFORCEMENT DETECTIVE	219	\$ 44,258	\$ 56,429	\$ 68,600	5101	N
DEPUTY SHERIFF MASTER - DETECTIVE	219	\$ 44,258	\$ 56,429	\$ 68,600	5102	N
DEPUTY SHERIFF MASTER - DRUG INVESTIGATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5103	N
DEPUTY SHERIFF MASTER - K9	219	\$ 44,258	\$ 56,429	\$ 68,600	5104	N
DEPUTY TAX COLLECTOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5105	N
DETENTION OFFICER I	217	\$ 40,451	\$ 51,575	\$ 62,699	5106	N
DETENTION OFFICER II	218	\$ 42,312	\$ 53,947	\$ 65,583	5107	N
DETENTION OFFICER MASTER	219	\$ 44,258	\$ 56,429	\$ 68,600	5108	N
DIRECTOR OF ELECTIONS	327	\$ 63,374	\$ 82,386	\$ 101,398	5109	E
DISPATCH SUPERVISOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5110	N
DISPATCHER	110	\$ 29,543	\$ 36,928	\$ 44,314	5111	N
DISTRICT DIRECTOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5112	N
DIVISION DIRECTOR, 911 COMMUNICATIONS	331	\$ 75,864	\$ 98,624	\$ 121,383	5113	E
DIVISION DIRECTOR, ASSESSMENT	330	\$ 72,528	\$ 94,286	\$ 116,045	5114	E
DIVISION DIRECTOR, BUDGET MANAGEMENT	330	\$ 72,528	\$ 94,286	\$ 116,045	5115	E

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
DIVISION DIRECTOR, BUILDING CODE ENFORCEMENT	331	\$ 75,864	\$ 98,624	\$ 121,383	5116	E
DIVISION DIRECTOR, BUSINESS OPERATIONS	330	\$ 72,528	\$ 94,286	\$ 116,045	5117	E
DIVISION DIRECTOR, COMMUNITY SUPPORT & OUTREACH	330	\$ 72,528	\$ 94,286	\$ 116,045	5118	E
DIVISION DIRECTOR, ENGINEERING	334	\$ 86,768	\$ 112,798	\$ 138,829	5119	E
DIVISION DIRECTOR, FACILITIES	330	\$ 72,528	\$ 94,286	\$ 116,045	5120	E
DIVISION DIRECTOR, INFORMATION SYSTEMS	333	\$ 83,004	\$ 107,906	\$ 132,807	5121	E
DIVISION DIRECTOR, LIBRARY	331	\$ 75,864	\$ 98,624	\$ 121,383	5122	E
DIVISION DIRECTOR, PLANNING	331	\$ 75,864	\$ 98,624	\$ 121,383	5123	E
DIVISION DIRECTOR, PLANNING & RESOURCE MANAGEMENT	332	\$ 79,354	\$ 103,160	\$ 126,967	5124	E
DIVISION DIRECTOR, PROCUREMENT & CONTRACT MANAGEMENT	330	\$ 72,528	\$ 94,286	\$ 116,045	5125	E
DIVISION DIRECTOR, PUBLIC HEALTH	335	\$ 94,773	\$ 123,205	\$ 151,638	5126	E
DIVISION DIRECTOR, REAL PROPERTY APPRAISER	330	\$ 72,528	\$ 94,286	\$ 116,045	5127	E
DIVISION DIRECTOR, REVENUE	330	\$ 72,528	\$ 94,286	\$ 116,045	5128	E
DIVISION DIRECTOR, SOCIAL SERVICES	335	\$ 94,773	\$ 123,205	\$ 151,638	5129	E
DIVISION DIRECTOR, SOLID WASTE	330	\$ 72,528	\$ 94,286	\$ 116,045	5130	E
DIVISION DIRECTOR, TRANSPORTATION AND NUTRITION	330	\$ 72,528	\$ 94,286	\$ 116,045	5131	E
DIVISION DIRECTOR, VETERANS SERVICES	224	\$ 55,418	\$ 70,658	\$ 85,898	5132	E
DIVISION DIRECTOR, WATER & WASTEWATER	334	\$ 86,768	\$ 112,798	\$ 138,829	5133	E
DIVISION DIRECTOR, PARKS & RECREATION	330	\$ 72,528	\$ 94,286	\$ 116,045	5134	E
DOCUMENT IMAGING MANAGER	222	\$ 50,651	\$ 64,580	\$ 78,509	5135	E
DRIVER	106	\$ 24,679	\$ 30,849	\$ 37,018	5136	N
DRIVER PT	106	\$ 24,679	\$ 30,849	\$ 37,018	7014	N
DRIVER RPT	106	\$ 24,679	\$ 30,849	\$ 37,018	6005	N
DRIVING WHILE INTOXICATED TREATMENT COURT COORDINATOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5137	N
EDUCATION SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5138	N
ELECTIONS COORDINATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5139	N
ELECTIONS DATABASE SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5140	N
ELECTIONS EQUIPMENT SPECIALIST PT	104	\$ 22,556	\$ 28,195	\$ 33,834	7015	N
ELECTRIC PLANS REVIEWER PT	220	\$ 46,294	\$ 59,025	\$ 71,756	7016	N
ELECTRICAL INSPECTOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5141	N
ELECTRICIAN	216	\$ 38,672	\$ 49,307	\$ 59,942	5142	N
ELIGIBILITY DIVISION MANAGER	226	\$ 60,634	\$ 77,308	\$ 93,982	5143	E
ELIGIBILITY PROGRAM MANAGER	224	\$ 55,418	\$ 70,658	\$ 85,898	5144	E
ELIGIBILITY SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5145	N

**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
ELIGIBILITY SPECIALIST PT	114	\$ 35,365	\$ 44,207	\$ 53,048	7017	N
ELIGIBILITY SUPERVISOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5146	E
ELIGIBILITY TECHNICIAN	110	\$ 29,543	\$ 36,928	\$ 44,314	5147	N
ELIGIBILITY TECHNICIAN PT	110	\$ 29,543	\$ 36,928	\$ 44,314	7018	N
EMERGENCY MANAGEMENT COORDINATOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5148	E
EMERGENCY PREPAREDNESS COORDINATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5149	N
EMERGENCY SERVICES ANALYST	219	\$ 44,258	\$ 56,429	\$ 68,600	5150	N
EMERGENCY SERVICES SUPPORT MANAGER	221	\$ 48,423	\$ 61,740	\$ 75,056	5151	N
EMERGENCY SERVICES TRAINING COORDINATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5152	N
EMPLOYMENT COORDINATOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5153	N
ENGINEER	225	\$ 57,967	\$ 73,908	\$ 89,849	5154	E
ENVIRONMENTAL HEALTH MANAGER	327	\$ 63,374	\$ 82,386	\$ 101,398	5155	E
ENVIRONMENTAL HEALTH PROGRAM SPECIALIST	221	\$ 48,423	\$ 61,740	\$ 75,056	5156	E
ENVIRONMENTAL HEALTH SPECIALIST	219	\$ 44,258	\$ 56,429	\$ 68,600	5157	E
ENVIRONMENTAL HEALTH SPECIALIST PT	219	\$ 44,258	\$ 56,429	\$ 68,600	7019	N
ENVIRONMENTAL HEALTH SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5158	E
ENVIRONMENTAL PATROL OFFICER I	217	\$ 40,451	\$ 51,575	\$ 62,699	5159	N
ENVIRONMENTAL PATROL OFFICER II	218	\$ 42,312	\$ 53,947	\$ 65,583	5160	N
ENVIRONMENTAL PATROL OFFICER MASTER	219	\$ 44,258	\$ 56,429	\$ 68,600	5161	N
EQUIPMENT OPERATOR	112	\$ 32,323	\$ 40,404	\$ 48,485	5162	N
EVENT ASSISTANT PT	110	\$ 29,543	\$ 36,928	\$ 44,314	7020	N
EVENT COORDINATOR	113	\$ 33,810	\$ 42,263	\$ 50,715	5163	N
EVIDENCE OFFICER	112	\$ 32,323	\$ 40,404	\$ 48,485	5164	N
EXECUTIVE ASSISTANT	216	\$ 38,672	\$ 49,307	\$ 59,942	5165	N
EXECUTIVE ATTORNEY	337	\$ 113,069	\$ 146,989	\$ 180,910	5166	E
EXECUTIVE DIRECTOR, ADMINISTRATIVE SERVICES/CHIEF FINANCIAL OI	337	\$ 113,069	\$ 146,989	\$ 180,910	5167	E
EXECUTIVE DIRECTOR, COMMUNITY SERVICES	335	\$ 94,773	\$ 123,205	\$ 151,638	5168	E
EXECUTIVE DIRECTOR, EMERGENCY SERVICES	335	\$ 94,773	\$ 123,205	\$ 151,638	5169	E
EXECUTIVE DIRECTOR, GROWTH MANAGEMENT	335	\$ 94,773	\$ 123,205	\$ 151,638	5170	E
EXECUTIVE DIRECTOR, HUMAN RESOURCES	335	\$ 94,773	\$ 123,205	\$ 151,638	5171	E
EXECUTIVE DIRECTOR, PUBLIC WORKS	337	\$ 113,069	\$ 146,989	\$ 180,910	5172	E
EXECUTIVE DIRECTOR, TAX ADMINISTRATOR	335	\$ 94,773	\$ 123,205	\$ 151,638	5173	E
FACILITIES COORDINATOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5174	N
FACILITIES MAINTENANCE SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5175	E

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
FACILITIES MANAGER	327	\$ 63,374	\$ 82,386	\$ 101,398	5176	E
FACILITIES PROJECT MANAGER	327	\$ 63,374	\$ 82,386	\$ 101,398	5177	E
FIELD DATA COLLECTION SPECIALIST	111	\$ 30,902	\$ 38,627	\$ 46,353	5178	N
FIELD DATA COLLECTION TECHNICIAN	109	\$ 28,244	\$ 35,304	\$ 42,365	5179	N
FIELD DATA COLLECTOR PT	105	\$ 23,594	\$ 29,492	\$ 35,390	7021	N
FIRE MARSHAL	327	\$ 63,374	\$ 82,386	\$ 101,398	5180	E
FLEET MANAGER	223	\$ 52,981	\$ 67,551	\$ 82,120	5181	N
FLEET SERVICE WORKER PT	106	\$ 24,679	\$ 30,849	\$ 37,018	7022	N
FOREIGN LANGUAGE INTERPRETER	111	\$ 30,902	\$ 38,627	\$ 46,353	5182	N
FOREIGN LANGUAGE INTERPRETER PT	111	\$ 30,902	\$ 38,627	\$ 46,353	7055	N
GENERAL UTILITY WORKER	104	\$ 22,556	\$ 28,195	\$ 33,834	5183	N
GENERAL UTILITY WORKER PT	104	\$ 22,556	\$ 28,195	\$ 33,834	7023	N
GIS ANALYST	219	\$ 44,258	\$ 56,429	\$ 68,600	5184	E
GIS COORDINATOR	221	\$ 48,423	\$ 61,740	\$ 75,056	5185	N
GIS MANAGER	225	\$ 57,967	\$ 73,908	\$ 89,849	5186	E
GIS SPECIALIST	218	\$ 42,312	\$ 53,947	\$ 65,583	5187	N
GIS TECHNICIAN	217	\$ 40,451	\$ 51,575	\$ 62,699	5188	N
GRANT WRITER	218	\$ 42,312	\$ 53,947	\$ 65,583	5189	N
GROUP HOME MANAGER	218	\$ 42,312	\$ 53,947	\$ 65,583	5190	N
HEALTH AND SAFETY PROGRAM MANAGER	223	\$ 52,981	\$ 67,551	\$ 82,120	5191	E
HEALTH INFORMATICS ANALYST	223	\$ 52,981	\$ 67,551	\$ 82,120	5192	E
HEALTH PROMOTIONS PROGRAM COORDINATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5193	N
HEALTH SERVICES SUPERVISOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5194	N
HR PROGRAM ASSISTANT	114	\$ 35,365	\$ 44,207	\$ 53,048	5195	N
HUMAN RESOURCES ADMINISTRATOR	221	\$ 48,423	\$ 61,740	\$ 75,056	5196	E
HUMAN RESOURCES ANALYST	219	\$ 44,258	\$ 56,429	\$ 68,600	5197	N
HUMAN RESOURCES TECHNICIAN	217	\$ 40,451	\$ 51,575	\$ 62,699	5198	N
HUMAN SERVICE BUSINESS PROCESS MANAGER	223	\$ 52,981	\$ 67,551	\$ 82,120	5199	E
HUMAN SERVICES ASSISTANT	106	\$ 24,679	\$ 30,849	\$ 37,018	5200	N
HUMAN SERVICES ASSISTANT PT	106	\$ 24,679	\$ 30,849	\$ 37,018	7025	N
HUMAN SERVICES COMPLIANCE COORDINATOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5201	E
HUMAN SERVICES EVALUATOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5202	N
HUMAN SERVICES PROGRAM MANAGER	224	\$ 55,418	\$ 70,658	\$ 85,898	5203	E
HUMAN SERVICES SUPERVISOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5204	E

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
HVAC TECHNICIAN	217	\$ 40,451	\$ 51,575	\$ 62,699	5205	N
INDUSTRIAL PRETREATMENT MANAGER	223	\$ 52,981	\$ 67,551	\$ 82,120	5206	E
INFORMATION SYSTEMS & RECORDS MANAGER	221	\$ 48,423	\$ 61,740	\$ 75,056	5207	E
INFORMATION SYSTEMS COORDINATOR	218	\$ 42,312	\$ 53,947	\$ 65,583	5208	N
INFORMATION SYSTEMS SECURITY OFFICER	327	\$ 63,374	\$ 82,386	\$ 101,398	5209	E
INMATE HEALTH NURSE	221	\$ 48,423	\$ 61,740	\$ 75,056	5210	N
INMATE HEALTH NURSE PT	221	\$ 48,423	\$ 61,740	\$ 75,056	7026	N
INMATE HEALTH NURSE SUPERVISOR	224	\$ 55,418	\$ 70,658	\$ 85,898	5211	N
INSTRUMENTATION & CONTROL TECHNICIAN	219	\$ 44,258	\$ 56,429	\$ 68,600	5212	N
INTERN	101	\$ 19,709	\$ 24,636	\$ 29,564	5213	N
LABORATORY MANAGER	221	\$ 48,423	\$ 61,740	\$ 75,056	5214	E
LABORATORY TECHNICIAN	113	\$ 33,810	\$ 42,263	\$ 50,715	5215	N
LAND RECORDS SPECIALIST	111	\$ 30,902	\$ 38,627	\$ 46,353	5216	N
LAND RECORDS TECHNICIAN	109	\$ 28,244	\$ 35,304	\$ 42,365	5217	N
LANDFILL OPERATIONS SUPERINTENDENT	327	\$ 63,374	\$ 82,386	\$ 101,398	5218	E
LAW ENFORCEMENT INFORMATION SYSTEM MANAGER	221	\$ 48,423	\$ 61,740	\$ 75,056	5219	N
LEGAL SECRETARY	216	\$ 38,672	\$ 49,307	\$ 59,942	5220	N
LIBRARIAN	219	\$ 44,258	\$ 56,429	\$ 68,600	5221	E
LIBRARY ASSISTANT	108	\$ 27,002	\$ 33,752	\$ 40,502	5222	N
LIBRARY ASSISTANT PT	108	\$ 27,002	\$ 33,752	\$ 40,502	7051	N
LIBRARY ASSOCIATE	111	\$ 30,902	\$ 38,627	\$ 46,353	5223	N
LIBRARY ASSOCIATE PT	111	\$ 30,902	\$ 38,627	\$ 46,353	7027	N
LIBRARY ASSOCIATE RPT	111	\$ 30,902	\$ 38,627	\$ 46,353	6006	N
LIBRARY CLERK PT	101	\$ 19,709	\$ 24,636	\$ 29,564	7028	N
LIBRARY SPECIALIST	215	\$ 36,971	\$ 47,138	\$ 57,306	5224	N
LIBRARY SPECIALIST PT	215	\$ 36,971	\$ 47,138	\$ 57,306	7029	N
LIBRARY SPECIALIST RPT	215	\$ 36,971	\$ 47,138	\$ 57,306	6007	N
LICENSED PRACTICAL NURSE	217	\$ 40,451	\$ 51,575	\$ 62,699	5225	N
LIEUTENANT I	226	\$ 60,634	\$ 77,308	\$ 93,982	5226	N
LIEUTENANT II	327	\$ 63,374	\$ 82,386	\$ 101,398	5227	N
LOCAL FOODS MARKET COORDINATOR RPT	112	\$ 32,323	\$ 40,404	\$ 48,485	6008	N
LOCKSMITH	217	\$ 40,451	\$ 51,575	\$ 62,699	5228	N
MAINTENANCE SUPERINTENDENT	327	\$ 63,374	\$ 82,386	\$ 101,398	5229	E
MAINTENANCE SUPERVISOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5230	N

**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
MAINTENANCE TECHNICIAN	112	\$ 32,323	\$ 40,404	\$ 48,485	5231	N
MANAGEMENT CONSULTANT	225	\$ 57,967	\$ 73,908	\$ 89,849	7050	E
MEDICAL OFFICE ASSISTANT	109	\$ 28,244	\$ 35,304	\$ 42,365	5233	N
MEDICAL OFFICE ASSISTANT PT	109	\$ 28,244	\$ 35,304	\$ 42,365	7032	N
METER SERVICES SUPERVISOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5234	N
METER TECHNICIAN	112	\$ 32,323	\$ 40,404	\$ 48,485	5235	N
METER TECHNICIAN PT	112	\$ 32,323	\$ 40,404	\$ 48,485	7033	N
NETWORK MANAGER	327	\$ 63,374	\$ 82,386	\$ 101,398	5236	E
NEW DEVELOPMENT PROGRAM MANAGER	329	\$ 69,338	\$ 90,140	\$ 110,942	5237	E
NURSING DIRECTOR	330	\$ 72,528	\$ 94,286	\$ 116,045	5238	E
NUTRITION COORDINATOR	113	\$ 33,810	\$ 42,263	\$ 50,715	5239	N
NUTRITIONIST	217	\$ 40,451	\$ 51,575	\$ 62,699	5240	N
OFF-DUTY COORDINATOR	113	\$ 33,810	\$ 42,263	\$ 50,715	5241	N
OFFICE MANAGER	216	\$ 38,672	\$ 49,307	\$ 59,942	5242	N
ONE STOP OFFICE SUPPORT	103	\$ 21,564	\$ 26,955	\$ 32,346	1112	N
OUTDOOR RECREATION COORDINATOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5244	N
PARK OPERATIONS MANAGER	225	\$ 57,967	\$ 73,908	\$ 89,849	5245	E
PARK RANGER	114	\$ 35,365	\$ 44,207	\$ 53,048	5246	N
PARK SUPERINTENDENT	223	\$ 52,981	\$ 67,551	\$ 82,120	5247	E
PATIENT RELATIONS REPRESENTATIVE	109	\$ 28,244	\$ 35,304	\$ 42,365	5248	N
PERMIT CLERK	109	\$ 28,244	\$ 35,304	\$ 42,365	5249	N
PERMIT SUPERVISOR	217	\$ 40,451	\$ 51,575	\$ 62,699	5250	N
PERSONAL PROPERTY SPECIALIST	111	\$ 30,902	\$ 38,627	\$ 46,353	5251	N
PERSONAL PROPERTY TECHNICIAN	109	\$ 28,244	\$ 35,304	\$ 42,365	5252	N
PHYSICIAN EXTENDER PT	332	\$ 79,354	\$ 103,160	\$ 126,967	7037	E
PHYSICIAN EXTENDER RPT	332	\$ 79,354	\$ 103,160	\$ 126,967	6009	E
PHYSICIAN PT	338	\$ 169,603	\$ 220,484	\$ 271,365	7038	E
PHYSICIAN RPT	338	\$ 169,603	\$ 220,484	\$ 271,365	6010	E
PLANNER	223	\$ 52,981	\$ 67,551	\$ 82,120	5253	E
PRE-TREATMENT COORDINATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5254	N
PROCUREMENT SPECIALIST	223	\$ 52,981	\$ 67,551	\$ 82,120	5255	E
PROGRAM INTEGRITY INVESTIGATOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5256	N
PUBLIC HEALTH NURSE	223	\$ 52,981	\$ 67,551	\$ 82,120	5257	E
PUBLIC HEALTH NURSE PT	223	\$ 52,981	\$ 67,551	\$ 82,120	7040	E

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
PUBLIC HEALTH NURSE SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5258	E
REAL ESTATE APPRAISAL COORDINATOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5259	N
REAL ESTATE APPRAISAL SPECIALIST	218	\$ 42,312	\$ 53,947	\$ 65,583	5260	N
REAL ESTATE APPRAISAL SUPERVISOR	223	\$ 52,981	\$ 67,551	\$ 82,120	5261	E
REAL ESTATE APPRAISAL TECHNICIAN	216	\$ 38,672	\$ 49,307	\$ 59,942	5262	N
REAL ESTATE SPECIALIST	111	\$ 30,902	\$ 38,627	\$ 46,353	5263	N
REAL ESTATE TECHNICIAN	109	\$ 28,244	\$ 35,304	\$ 42,365	5264	N
RECORDS CLERK	109	\$ 28,244	\$ 35,304	\$ 42,365	5265	N
RECORDS SUPERVISOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5266	E
RECYCLING COORDINATOR	113	\$ 33,810	\$ 42,263	\$ 50,715	5267	N
REGISTER OF DEEDS	327	\$ 63,374	\$ 82,386	\$ 101,398	5268	E
REVENUE DIVISION SUPERVISOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5269	E
RIGHT OF WAY AGENT	111	\$ 30,902	\$ 38,627	\$ 46,353	5270	N
RISK MANAGER	327	\$ 63,374	\$ 82,386	\$ 101,398	5271	E
SALES ASSOCIATE PT	104	\$ 22,556	\$ 28,195	\$ 33,834	7041	N
SCALE OPERATOR	107	\$ 25,814	\$ 32,268	\$ 38,721	5272	N
SCHEDULING CLERK	108	\$ 27,002	\$ 33,752	\$ 40,502	5273	N
SENIOR 911 TELECOMMUNICATOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5274	N
SENIOR ACCOUNTANT	221	\$ 48,423	\$ 61,740	\$ 75,056	5275	E
SENIOR ACCOUNTING SPECIALIST	219	\$ 44,258	\$ 56,429	\$ 68,600	5276	N
SENIOR ACCOUNTING TECHNICIAN	215	\$ 36,971	\$ 47,138	\$ 57,306	5277	N
SENIOR AUDITOR	218	\$ 42,312	\$ 53,947	\$ 65,583	5278	N
SENIOR BUDGET ANALYST	221	\$ 48,423	\$ 61,740	\$ 75,056	5279	E
SENIOR COLLECTION SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5280	N
SENIOR COMMUNICATIONS SYSTEMS TECHNICIAN	219	\$ 44,258	\$ 56,429	\$ 68,600	5281	N
SENIOR CONSTRUCTION INSPECTOR	216	\$ 38,672	\$ 49,307	\$ 59,942	5282	N
SENIOR CUSTOMER SERVICE SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5283	N
SENIOR EDUCATION SPECIALIST	215	\$ 36,971	\$ 47,138	\$ 57,306	5284	N
SENIOR ELIGIBILITY SPECIALIST	216	\$ 38,672	\$ 49,307	\$ 59,942	5285	N
SENIOR ELIGIBILITY TECHNICIAN	112	\$ 32,323	\$ 40,404	\$ 48,485	5286	N
SENIOR ELIGIBILITY TECHNICIAN PT	112	\$ 32,323	\$ 40,404	\$ 48,485	7042	N
SENIOR ENGINEER	327	\$ 63,374	\$ 82,386	\$ 101,398	5287	E
SENIOR EQUIPMENT OPERATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5288	N
SENIOR FIELD DATA COLLECTION SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5289	N



**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
SENIOR FOREIGN LANGUAGE INTERPRETER	114	\$ 35,365	\$ 44,207	\$ 53,048	5290	N
SENIOR GIS SPECIALIST	219	\$ 44,258	\$ 56,429	\$ 68,600	5291	N
SENIOR HUMAN RESOURCES ANALYST	223	\$ 52,981	\$ 67,551	\$ 82,120	5292	E
SENIOR LAND RECORDS SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5293	N
SENIOR LIBRARIAN	220	\$ 46,294	\$ 59,025	\$ 71,756	5294	E
SENIOR LIBRARY SPECIALIST	216	\$ 38,672	\$ 49,307	\$ 59,942	5295	N
SENIOR MAINTENANCE TECHNICIAN	114	\$ 35,365	\$ 44,207	\$ 53,048	5296	N
SENIOR NUTRITIONIST	218	\$ 42,312	\$ 53,947	\$ 65,583	5297	N
SENIOR NUTRITIONIST PT	218	\$ 42,312	\$ 53,947	\$ 65,583	7043	N
SENIOR PARK RANGER	216	\$ 38,672	\$ 49,307	\$ 59,942	5298	N
SENIOR PERSONAL PROPERTY SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5299	N
SENIOR PLANNER	224	\$ 55,418	\$ 70,658	\$ 85,898	5300	E
SENIOR PROCUREMENT SPECIALIST	224	\$ 55,418	\$ 70,658	\$ 85,898	5301	E
SENIOR PUBLIC HEALTH NURSE	224	\$ 55,418	\$ 70,658	\$ 85,898	5302	E
SENIOR REAL ESTATE APPRAISAL SPECIALIST	219	\$ 44,258	\$ 56,429	\$ 68,600	5303	N
SENIOR REAL ESTATE SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5304	N
SENIOR SOCIAL WORK SUPERVISOR	223	\$ 52,981	\$ 67,551	\$ 82,120	5373	E
SENIOR SOCIAL WORKER	220	\$ 46,294	\$ 59,025	\$ 71,756	5305	N
SENIOR SOCIAL WORKER PT	220	\$ 46,294	\$ 59,025	\$ 71,756	7056	N
SENIOR STAFF ATTORNEY	333	\$ 83,004	\$ 107,906	\$ 132,807	5306	E
SENIOR SYSTEMS ANALYST	221	\$ 48,423	\$ 61,740	\$ 75,056	5307	E
SENIOR SYSTEMS SUPPORT	219	\$ 44,258	\$ 56,429	\$ 68,600	5308	N
SENIOR TAX ASSESSMENT SPECIALIST	114	\$ 35,365	\$ 44,207	\$ 53,048	5309	N
SENIOR UTILITY MECHANIC	218	\$ 42,312	\$ 53,947	\$ 65,583	5310	N
SENIOR UTILITY TECHNICIAN	114	\$ 35,365	\$ 44,207	\$ 53,048	5311	N
SERGEANT I	222	\$ 50,651	\$ 64,580	\$ 78,509	5312	N
SERGEANT II	223	\$ 52,981	\$ 67,551	\$ 82,120	5314	N
SERVICE AREA BUDGET SUPERVISOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5371	E
SHERIFF	337	\$ 113,069	\$ 146,989	\$ 180,910	5316	E
SHERIFF'S DISPATCHER I	113	\$ 33,810	\$ 42,263	\$ 50,715	5317	N
SHERIFF'S DISPATCHER II	114	\$ 35,365	\$ 44,207	\$ 53,048	5318	N
SHERIFF'S DISPATCHER MASTER	215	\$ 36,971	\$ 47,138	\$ 57,306	5319	N
SIGN TECHNICIAN	112	\$ 32,323	\$ 40,404	\$ 48,485	5320	N
SITE MANAGER PT	108	\$ 27,002	\$ 33,752	\$ 40,502	7045	N

**Position Classification and Pay Plan****Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
SITE MANAGER RPT	108	\$ 27,002	\$ 33,752	\$ 40,502	6011	N
SOCIAL WORK DIVISION MANAGER	327	\$ 63,374	\$ 82,386	\$ 101,398	5321	E
SOCIAL WORK PROGRAM MANAGER	225	\$ 57,967	\$ 73,908	\$ 89,849	5322	E
SOCIAL WORK SUPERVISOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5323	E
SOCIAL WORKER	219	\$ 44,258	\$ 56,429	\$ 68,600	5324	N
SOCIAL WORKER PT	219	\$ 44,258	\$ 56,429	\$ 68,600	7046	N
SOLID WASTE COLLECTIONS SUPERVISOR	215	\$ 36,971	\$ 47,138	\$ 57,306	5325	N
STAFF ATTORNEY	327	\$ 63,374	\$ 82,386	\$ 101,398	5326	E
STORM WATER ENGINEER	225	\$ 57,967	\$ 73,908	\$ 89,849	5327	E
SWITCHBOARD OPERATOR	107	\$ 25,814	\$ 32,268	\$ 38,721	5328	N
SWITCHBOARD OPERATOR PT	107	\$ 25,814	\$ 32,268	\$ 38,721	7047	N
SYSTEMS ANALYST	220	\$ 46,294	\$ 59,025	\$ 71,756	5329	E
SYSTEMS SUPPORT	218	\$ 42,312	\$ 53,947	\$ 65,583	5330	N
TAX ASSESSMENT SPECIALIST	111	\$ 30,902	\$ 38,627	\$ 46,353	5331	N
TAX ASSESSMENT TECHNICIAN	109	\$ 28,244	\$ 35,304	\$ 42,365	5332	N
TECHNOLOGY MANAGER	225	\$ 57,967	\$ 73,908	\$ 89,849	5333	E
TRAILS COORDINATOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5334	N
TRAINER	219	\$ 44,258	\$ 56,429	\$ 68,600	5335	N
TRAINING & DEVELOPMENT COORDINATOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5336	N
TRAINING & TECHNOLOGY COORDINATOR	220	\$ 46,294	\$ 59,025	\$ 71,756	5337	N
TRAINING & TECHNOLOGY SPECIALIST	219	\$ 44,258	\$ 56,429	\$ 68,600	5338	N
TRAINING SUPERVISOR	221	\$ 48,423	\$ 61,740	\$ 75,056	5339	N
TRANSPORTATION SAFETY OFFICER	217	\$ 40,451	\$ 51,575	\$ 62,699	5340	N
URBAN FORESTER	220	\$ 46,294	\$ 59,025	\$ 71,756	5341	E
UTILITY FIELD SERVICES SUPERINTENDENT	327	\$ 63,374	\$ 82,386	\$ 101,398	5342	E
UTILITY MAINTENANCE ELECTRICIAN	220	\$ 46,294	\$ 59,025	\$ 71,756	5343	N
UTILITY MAINTENANCE SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5344	E
UTILITY MECHANIC I	215	\$ 36,971	\$ 47,138	\$ 57,306	5345	N
UTILITY MECHANIC II	216	\$ 38,672	\$ 49,307	\$ 59,942	5346	N
UTILITY SERVICES SUPERVISOR	222	\$ 50,651	\$ 64,580	\$ 78,509	5347	E
UTILITY SITE ATTENDANT	103	\$ 21,564	\$ 26,955	\$ 32,346	5348	N
UTILITY SITE ATTENDANT PT	103	\$ 21,564	\$ 26,955	\$ 32,346	7048	N
UTILITY TECHNICIAN I	112	\$ 32,323	\$ 40,404	\$ 48,485	5349	N
UTILITY TECHNICIAN I PT	112	\$ 32,323	\$ 40,404	\$ 48,485	7049	N

**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Market	Maximum	Class	FLSA
UTILITY TECHNICIAN II	113	\$ 33,810	\$ 42,263	\$ 50,715	5350	N
UTILITY WORKER	106	\$ 24,679	\$ 30,849	\$ 37,018	5351	N
VETERANS SERVICES OFFICER	218	\$ 42,312	\$ 53,947	\$ 65,583	5352	N
VOLUNTEER SERVICES COORDINATOR	113	\$ 33,810	\$ 42,263	\$ 50,715	5353	N
VOTER REGISTRATION DATABASE COORDINATOR	114	\$ 35,365	\$ 44,207	\$ 53,048	5354	N
WAREHOUSE SUPERVISOR	215	\$ 36,971	\$ 47,138	\$ 57,306	5355	N
WASTEWATER CHIEF TREATMENT PLANT OPERATOR	224	\$ 55,418	\$ 70,658	\$ 85,898	5356	N
WASTEWATER TREATMENT PLANT OPERATOR I	215	\$ 36,971	\$ 47,138	\$ 57,306	5357	N
WASTEWATER TREATMENT PLANT OPERATOR II	216	\$ 38,672	\$ 49,307	\$ 59,942	5358	N
WASTEWATER TREATMENT PLANT OPERATOR III	218	\$ 42,312	\$ 53,947	\$ 65,583	5359	N
WASTEWATER TREATMENT PLANT OPERATOR IV	219	\$ 44,258	\$ 56,429	\$ 68,600	5360	N
WASTEWATER TREATMENT PLANT SUPERVISOR	225	\$ 57,967	\$ 73,908	\$ 89,849	5361	E
WATER CONSERVATION COORDINATOR	219	\$ 44,258	\$ 56,429	\$ 68,600	5362	N
WATER RECLAMATION FACILITY SUPERINTENDENT	327	\$ 63,374	\$ 82,386	\$ 101,398	5363	E
WATER SUPERINTENDENT	327	\$ 63,374	\$ 82,386	\$ 101,398	5364	E
WEBMASTER	221	\$ 48,423	\$ 61,740	\$ 75,056	5365	E
WIC MANAGER	220	\$ 46,294	\$ 59,025	\$ 71,756	5366	E
YOUTH PROGRAM ASSISTANT	113	\$ 33,810	\$ 42,263	\$ 50,715	5367	N

# Pay Plan Grades and Ranges

# Attachment E

Pay Grade	Minimum		Market		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
1	\$ 15,276	\$ 7.35	\$ 18,331	\$ 8.81	\$ 21,386	\$ 10.28
2	\$ 16,856	\$ 8.11	\$ 20,228	\$ 9.72	\$ 23,599	\$ 11.35
3	\$ 17,383	\$ 8.36	\$ 20,860	\$ 10.03	\$ 24,336	\$ 11.70
4	\$ 20,017	\$ 9.63	\$ 24,020	\$ 11.55	\$ 28,024	\$ 13.47
5	\$ 23,810	\$ 11.45	\$ 28,571	\$ 13.74	\$ 33,333	\$ 16.03
101	\$ 19,709	\$ 9.48	\$ 24,636	\$ 11.84	\$ 29,564	\$ 14.21
102	\$ 20,616	\$ 9.92	\$ 25,770	\$ 12.39	\$ 30,924	\$ 14.87
103	\$ 21,564	\$ 10.37	\$ 26,955	\$ 12.96	\$ 32,346	\$ 15.55
104	\$ 22,556	\$ 10.85	\$ 28,195	\$ 13.56	\$ 33,834	\$ 16.27
105	\$ 23,594	\$ 11.35	\$ 29,492	\$ 14.18	\$ 35,390	\$ 17.01
106	\$ 24,679	\$ 11.87	\$ 30,849	\$ 14.83	\$ 37,018	\$ 17.80
107	\$ 25,814	\$ 12.42	\$ 32,268	\$ 15.51	\$ 38,721	\$ 18.62
108	\$ 27,002	\$ 12.99	\$ 33,752	\$ 16.23	\$ 40,502	\$ 19.47
109	\$ 28,244	\$ 13.58	\$ 35,304	\$ 16.97	\$ 42,365	\$ 20.37
110	\$ 29,543	\$ 14.21	\$ 36,928	\$ 17.75	\$ 44,314	\$ 21.30
111	\$ 30,902	\$ 14.86	\$ 38,627	\$ 18.57	\$ 46,353	\$ 22.28
112	\$ 32,323	\$ 15.55	\$ 40,404	\$ 19.43	\$ 48,485	\$ 23.31
113	\$ 33,810	\$ 16.26	\$ 42,263	\$ 20.32	\$ 50,715	\$ 24.38
114	\$ 35,365	\$ 17.01	\$ 44,207	\$ 21.25	\$ 53,048	\$ 25.50
215	\$ 36,971	\$ 17.78	\$ 47,138	\$ 22.66	\$ 57,306	\$ 27.55
216	\$ 38,672	\$ 18.60	\$ 49,307	\$ 23.71	\$ 59,942	\$ 28.82
217	\$ 40,451	\$ 19.45	\$ 51,575	\$ 24.80	\$ 62,699	\$ 30.14

Pay Grade	Minimum		Market		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
218	\$ 42,312	\$ 20.35	\$ 53,947	\$ 25.94	\$ 65,583	\$ 31.53
219	\$ 44,258	\$ 21.28	\$ 56,429	\$ 27.13	\$ 68,600	\$ 32.98
220	\$ 46,294	\$ 22.26	\$ 59,025	\$ 28.38	\$ 71,756	\$ 34.50
221	\$ 48,423	\$ 23.29	\$ 61,740	\$ 29.68	\$ 75,056	\$ 36.08
222	\$ 50,651	\$ 24.36	\$ 64,580	\$ 31.05	\$ 78,509	\$ 37.74
223	\$ 52,981	\$ 25.48	\$ 67,551	\$ 32.48	\$ 82,120	\$ 39.48
224	\$ 55,418	\$ 26.65	\$ 70,658	\$ 33.97	\$ 85,898	\$ 41.30
225	\$ 57,967	\$ 27.87	\$ 73,908	\$ 35.53	\$ 89,849	\$ 43.20
226	\$ 60,634	\$ 29.16	\$ 77,308	\$ 37.17	\$ 93,982	\$ 45.18
327	\$ 63,374	\$ 30.47	\$ 82,386	\$ 39.61	\$ 101,398	\$ 48.75
328	\$ 66,289	\$ 31.87	\$ 86,176	\$ 41.43	\$ 106,063	\$ 50.99
329	\$ 69,338	\$ 33.34	\$ 90,140	\$ 43.34	\$ 110,942	\$ 53.34
330	\$ 72,528	\$ 34.87	\$ 94,286	\$ 45.33	\$ 116,045	\$ 55.79
331	\$ 75,864	\$ 36.48	\$ 98,624	\$ 47.42	\$ 121,383	\$ 58.36
332	\$ 79,354	\$ 38.16	\$ 103,160	\$ 49.60	\$ 126,967	\$ 61.04
333	\$ 83,004	\$ 39.91	\$ 107,906	\$ 51.88	\$ 132,807	\$ 63.85
334	\$ 86,768	\$ 41.72	\$ 112,798	\$ 54.23	\$ 138,829	\$ 66.74
335	\$ 94,773	\$ 45.57	\$ 123,205	\$ 59.23	\$ 151,638	\$ 72.90
336	\$ 103,518	\$ 49.77	\$ 134,573	\$ 64.70	\$ 165,628	\$ 79.63
337	\$ 113,069	\$ 54.36	\$ 146,989	\$ 70.67	\$ 180,910	\$ 86.98
338	\$ 169,603	\$ 81.54	\$ 220,484	\$ 106.00	\$ 271,365	\$ 130.46

Hourly rates based on an annual schedule of 2,080 hours.

**Effective July 01, 2018.**

**Local Current Expense Appropriation by Function Code** **Attachment F**

Function Code	Description	FY 2019 Proposed
---------------	-------------	------------------

**Sources**

Local Sources:		
4100	Union County Appropriation	\$ 99,838,481
4400	Local Sources Unrestricted - Other Schools Funding Sources	760,000
<b>Total Funding Sources</b>		<b>100,598,481</b>

**Uses**

**5000 Instructional Programs**

5100	Regular Instructional Services	21,879,179
5200	Special Populations Services	3,189,106
5300	Alternative Programs and Services	4,310,847
5400	School Leadership Services	10,619,123
5500	Co-Curricular Services	1,701,982
5800	School Based Support Services	8,472,857
<b>Total 5000 Instructional Programs</b>		<b>50,173,094</b>

**6000 Supporting Services**

6100	Support & Development Services	2,984,095
6200	Special Population Support & Development Services	284,333
6300	Alternative Programs and Services Support	126,698
6400	Technology Support Services	3,618,725
6500	Operational Support Services	26,061,987
6600	Financial and H.R. Support Services	4,773,591
6700	Accountability Services	476,621
6800	System-wide Pupil Support Services	531,739
6900	Policy, Leadership and Public Relations	2,265,591
<b>Total 6000 Supporting Services</b>		<b>41,123,380</b>

**7000 Community Services**

7100	Community Services	-
7200	Nutrition Services	93,000
<b>Total 7000 Community Services</b>		<b>93,000</b>

**8000 Non-Programmed Charges**

8100	Payments to Charter Schools	9,209,007
<b>Total 8000 Programmed Services</b>		<b>9,209,007</b>

<b>Total Local Current Expense Appropriation</b>		<b>\$ 100,598,481</b>
--	--	-----------------------

Note 1: Cumulative Transfers of up to 10% between function codes are authorized before Board of County Commissioners Approval is needed.

