



Adopted FY 2020 Operating & Capital Budget Union County, North Carolina



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Union County

North Carolina

For the Fiscal Year Beginning

July 1, 2018

Christophu P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation award to Union County, North Carolina for its annual budget for the fiscal year beginning July 1, 2018.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Adopted FY 2020 Operating and Capital Budget

Union County, North Carolina

Board of County Commissioners

Richard Helms Chairman

Dennis Rape Vice Chairman

Stony Rushing Commissioner

Frank Aikmus Commissioner

Jerry Simpson Commissioner

County Staff

Mark Watson County Manager

Michelle Lancaster Deputy County Manager

Brian Matthews Assistant County Manager

Patrick Niland Assistant County Manager

Financial Services Staff

Jeffrey Yates Financial Services Administrator

Blake Hart Director of Budget Management

> Ebru Cukro Budget Analyst

Deborah Cox Controller

Amanda Newton Budget Analyst

Ava Strawn Administrative Support Specialist III Beverly Liles Senior Accountant

> Daniel Purser Accountant



Budget Message1	
Maintaining Fiscal Discipline1	
Fund Balance Usage 2	
Fire Funding3	5
Investing in Core Services5)
Strategic Framework)
Capital Planning7	,
Investing in Employees7	,
Education Funding	;
Closing Comments)
Revenue Highlights1	
Financial Forecast1	2
FY 2020 Position Expansions1	4
Appropriated Funds1	7
Budget Ordinance5	1
Fund Appropriation Unit Summary5	8
Tax Rate and Fee Schedule	57
General Capital Project Ordinance1	42
Position Classification and Pay Plan1	47
Pay Plan Grades and Ranges 1	
Local School Current Expense by Function Code 1	59
Reader's Guide to the Budget & Polocies1	
Budget Process	
Budget Calendar7	
Organizational Chart8	
Basis of Budgeting9	
Policies1	
Capital Improvement Program Management 1	
Debt 1	
County Financial2	
Not Supplanting 2	
School Funding Formula Policy (suspended)2	
Cash Handling2	:7
Donations2	
Capital Asset 2	
Procurement3	0

Pag	e
Community Profile1	
Agricultural ServicesBudget in Brief	
Board of County CommissionersBudget in Brief	
Board of ElectionsBudget in Brief	
Building & Code EnforcementBudget in Brief	
Centralized Revenues and ExpendituresBudget in Brief	

Community PartnersBudget in Brief
Community Support & OutreachBudget in Brief
County Manager's OfficeBudget in Brief
Economic Development Budget in Brief
Emergency CommunicationsBudget in Brief

Emergency Management Budget in Brief
Emergency Medical Services Budget in Brief
Environmental Health Budget in Brief
Facilities ManagementBudget in Brief
Financial ServicesBudget in Brief

Fire	DepartmentsBudget in Brief	2 10 18
Fire	Marshal's OfficeBudget in Brief	2 3 1
Flee	et Budget in Brief	2 3 1
Hun	nan Resources Budget in Brief	2 3 1
Info	ormation Technology Budget in Brief	2 3 1

Legal Services	
Budget in Brief	
Department Narrative Report	2
Department Summary	
Expenditures by Program	4
Expenditures by Sub -Program	
1 5 5	
Library	
Budget in Brief	1
Department Narrative Report	
Department Summary	
Expenditures by Program	
Expenditures by Sub -Program	
	5
Outside Agencies	
Budget in Brief	1
Department Narrative Report	
Department Summary	
Expenditures by Program	
Expenditures by Sub -Program	5
Danka & Daanaatian Camilaan	
Parks & Recreation Services	1
Budget in Brief	
Department Narrative Report	
Department Summary	
Expenditures by Program	
Expenditures by Sub -Program	5
Planning and Zoning Services	
Budget in Brief	
Department Narrative Report	2
Department Summary	3
Expenditures by Program	4
Expenditures by Sub -Program	5
. , , , , , , , , , , , , , , , , , , ,	

Public Health1Budget in Brief	
Public Works1Budget in Brief	
Public Works1Budget in Brief	
Register of Deeds1Budget in Brief	
Sheriff's Office1Budget in Brief	

Social ServicesBudget in Brief
Soil & Water ConservationBudget in Brief
Solid Waste
Budget in Brief
South Piedmont Community College
Budget in Brief
Tax AdministrationBudget in Brief

D -		
Ра	\mathbf{C}	$\mathbf{\Delta}$
		-

Transportation1Budget in Brief
Union County Public SchoolsBudget in Brief
Veterans Services Budget in Brief
Capital Improvement Plan and Debt Management General Capital Program
Glossary1
Acronyms1

