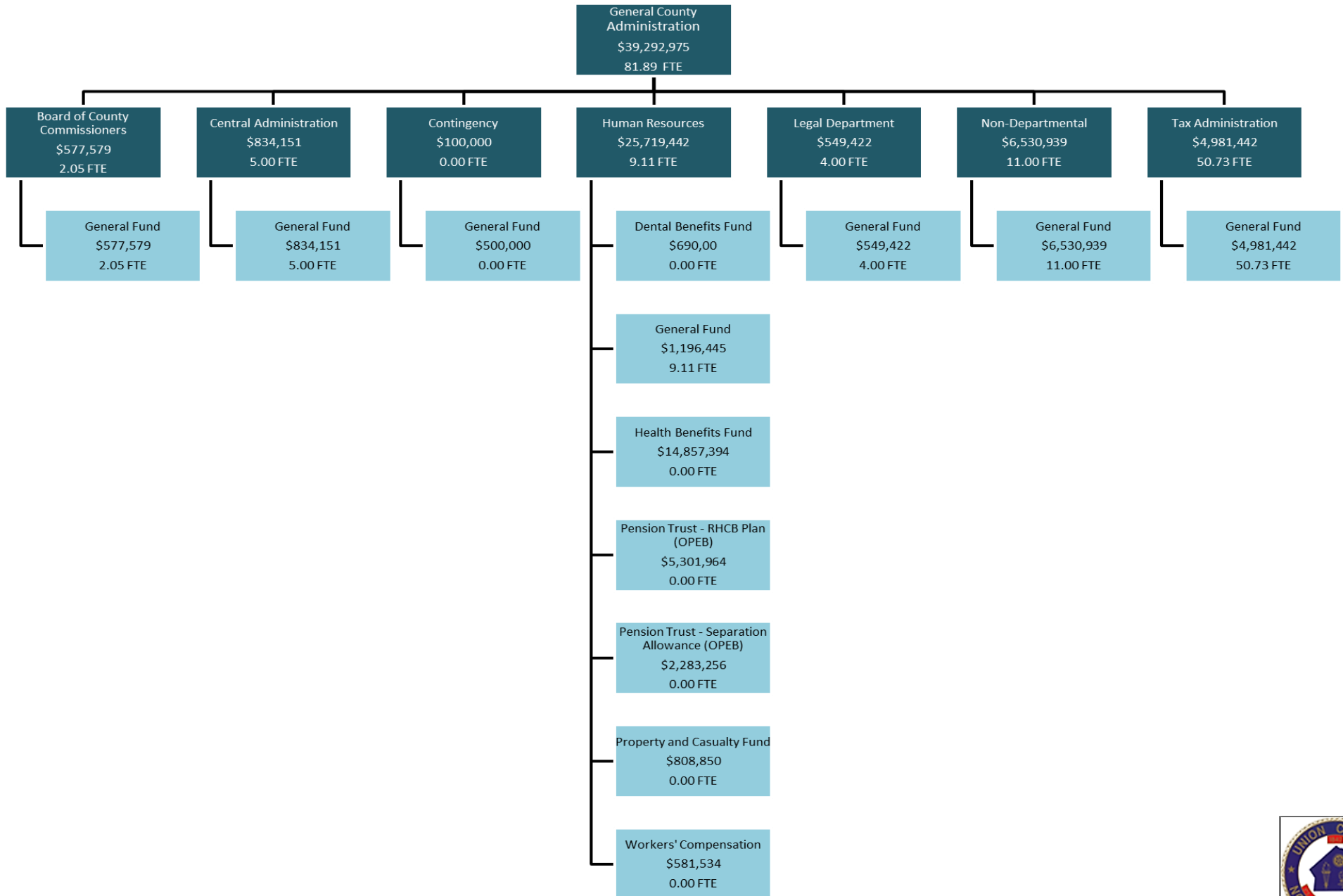


# General County Administration

## Expenditures and FTE Summary by Service Area and Fund





## General County Administration

### Divisions, Budget and Personnel Summary

General County Administration consists of the following Divisions:

- **Board of County Commissioners (BOCC)**
- **Central Administration**
- **Human Resources**
- **Legal Department**
- **Non-Departmental**
- **Tax Administration**

General County Administration □	FY 2017 Adopted	Percent
<b>Divisions</b>		
Board of County Commissioners	\$ 577,579	1.5%
Central Administration	834,151	2.1%
Contingency (Non-departmental)	100,000	0.3%
Human Resources	25,719,442	65.5%
Legal Department	549,422	1.4%
Non-Departmental	6,530,939	16.6%
Tax Administration	4,981,442	12.7%
<b>Total Division Expenditures</b>	<b>\$ 39,292,975</b>	<b>100.0%</b>

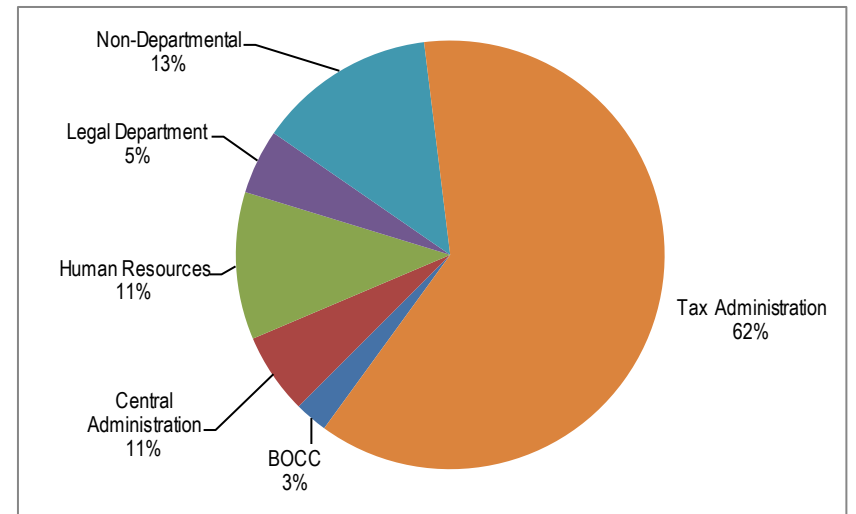
**NOTE:** The Human Resources Division includes the Internal Service Funds of Workers' Compensation Fund, Health Benefits Fund, Dental Benefits Fund, and Property and Casualty Fund. It also includes the Pension Trust Funds of Pension Trust RHC B Plan (OPEB) Fund and Pension Trust Separation Allowance (OPEB) Fund.

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General County Administration	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2017 Percent
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#### Personnel FTE Summary

BOCC	-	2.05	2.05	2.50%
Central Administration	8.05	5.00	5.00	6.11%
Human Resources	8.11	8.11	9.11	11.12%
Legal Department	4.00	4.00	4.00	4.88%
Non-Departmental	-	-	11.00	13.43%
Tax Administration	48.73	48.73	50.73	61.95%
<b>Total FTE's</b>	<b>68.89</b>	<b>67.89</b>	<b>81.89</b>	<b>100.00%</b>



#### Human Resources

- Human Resource Assistant (1.0 FTE): This new position will assist Human Resources with the additional responsibilities related to the Affordable Care Act, pre-audit requirements, onboarding initiative, and the overall increase in workload.

#### Non-Departmental

- Income Maintenance Caseworkers (10.0 FTE) and Income Maintenance Supervisor (1.0 FTE): These eleven positions held in reserve with funding for half of FY 2017 for the Human Services, Division of Social Services. As staffing needs are analyzed during the fiscal year, some or all of these eleven positions may be



transferred to Social Services to help manage caseloads.

### Tax Administration

- Real Estate Appraiser Technicians (2.0 FTE): These positions will assist with quality assurance of existing data, as well as, working with the N. C. General Assembly's implementation of the new builders inventory program which will go into effect in 2016. The NCGA initiative will significantly increase the workload for the appraisal unit.

### Revenue Highlights

- Total revenue decreased by 24.15 percent, from \$175,422,918 to \$133,059,646 for FY 2017. The large reduction is mainly due to one-time refunding debt proceeds of \$48,555,017 in FY 2016. Without this amount, total revenue would increase by 4.88 percent, from \$126,867,901 to \$133,059,646 for FY 2017.
- It is anticipated that the assessed value of real, personal, motor vehicle, and public utility property will be approximately \$24,054,994,339 for FY 2017. The countywide tax rate is broken down into four parts. The first part, in the amount of 27.82 cents is for County government, with 98.6 percent collection rate (100.0 percent for motor vehicle property only), the current ad valorem property tax is estimated to generate \$66,061,367 for FY 2017, a decrease of 0.90 percent over the FY 2016 amount of \$66,660,023, and reflects modest year over year tax base increase combined with a 1.00 cent decrease in the tax rate.
- Ad valorem collections from prior years are anticipated to increase by 55.65 percent, from \$575,000 to \$895,000 in FY 2017. This is due to continually improving delinquent collection trends in FY 2016.
- Current and prior years' ad valorem interest revenue is also expected to increase by 4.23 percent, from \$402,000 to \$419,000 in FY 2017. This is due to continually improving delinquent collection trends in FY 2016.
- Local option sales tax increased by 8.44 percent, from \$26,483,895 to \$28,718,135. This is due to current growth trends in NCGS Articles 39, 40, and 42 local option sales taxes, as well as the new Article 44 local option sales tax. 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

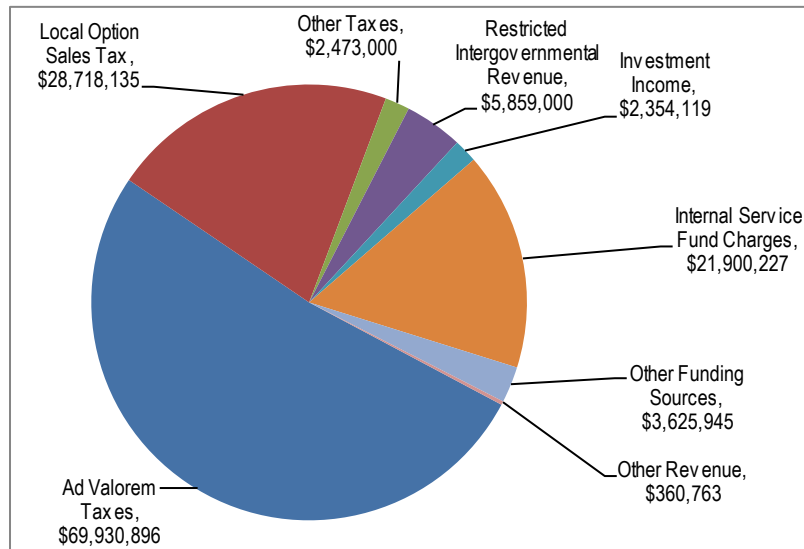
(G.S. 105-524 (c)). The County's share of the \$84.8 million, excluding amounts applicable to municipalities, is anticipated to be \$3,058,384. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the FY 2017 Budget, this amount has been allocated to cover debt service requirements for the Union County Public Schools.

- Restricted intergovernmental revenue decreased by 5.37 percent, from \$6,191,600 to \$5,859,000 in FY 2017. This is due primarily to lower anticipated Medicaid hold harmless revenue.
- Debt proceeds-restricted revenue decreased from \$48,555,017 to \$0 in FY 2017. This is due one-time refunding debt proceeds of \$48,555,017 in FY 2016.
- Investment income increased by 11.47 percent, from \$2,111,900 to \$2,354,119 in FY 2017. This is due to higher anticipated rates of return in FY 2017.
- Internal service fund charges increased by 10.2 percent, from \$19,873,348 to \$21,900,227 in FY 2017. Approximately \$896 thousand is due to higher OPEB costs per position contributed to the Retiree Healthcare Benefit Plan (RHCB, OPEB) Pension Trust Fund, approximately \$782 thousand higher employer and employee contributions to the Health Benefits Fund, and approximately \$350 thousand due to higher separation allowance rates increasing the contribution to the Separation Allowance (OPEB) Pension Trust Fund.
- Other funding sources increased from \$1,653,295 to \$3,847,534 in FY 2017. This is primarily due to the fund balance appropriation increasing in the General Fund, for one-time capital, from \$1,428,989 to \$2,756,744, as well as in the Health Benefits Fund from \$0 to \$927,868.

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General County Administration		FY 2017	
Total Revenue	Adopted	Percent	
<b>Revenue</b>			
Ad Valorem Taxes	\$ 67,546,867	50.8%	
Local Option Sales Tax	28,718,135	21.6%	
Other Taxes	2,473,000	1.9%	
Unrestricted Intergovernmental Revenue	96,806	0.1%	
Restricted Intergovernmental Revenue	5,859,000	4.4%	
Federal Grants	61,231	0.0%	
State Grants	2,626	0.0%	
Non-Enterprise Charges For Services	100	0.0%	
Investment Income	2,354,119	1.8%	
Other Revenue	200,000	0.2%	
Internal Service Fund Charges	21,900,227	16.5%	
Other Funding Sources	3,847,534	2.9%	
<b>Total Revenue</b>	<b>\$ 133,059,645</b>	<b>100.0%</b>	



### Expenditure Highlights

- Total expenditures decreased by 51.33 percent, from \$80,738,761 to \$39,292,975 in FY 2017. The large reduction is mainly due to one-time refunding debt remittances and issuance costs of \$48,555,017 in FY 2016. Without this amount,

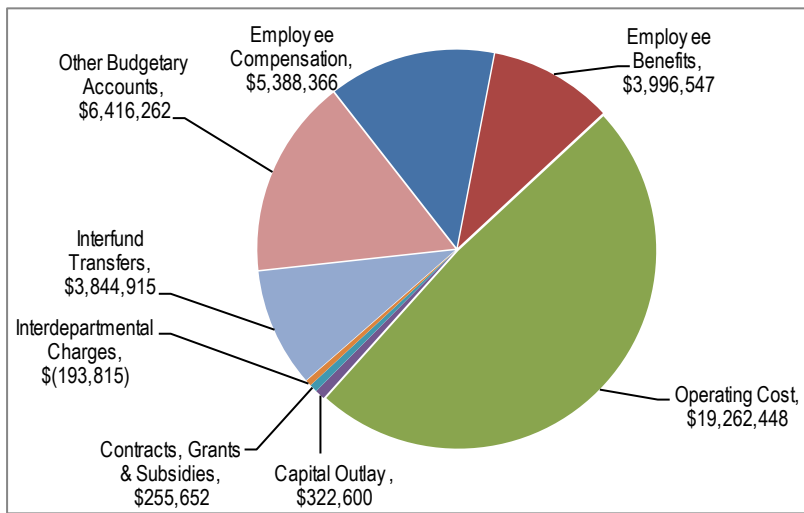
total expenditures increased by 22.09 percent, from \$32,183,744 to \$39,292,975 for FY 2017. This amount includes an increase of \$3,594,915 in interfund transfers for PayGo capital funding.

- Employee compensation increased by 6.84 percent, from \$5,043,347 to \$5,388,366 in FY 2017. This is primarily due to additional positions. Also, there is a 3 percent pool approved for merit increases in FY 2017.
- Employee benefits increased by 6.48 percent, from \$3,753,457 to \$3,996,547 in FY 2017. This is a result of additional positions, as well as, and higher OPEB costs per position, higher separation allowance rates, and higher State retirement contribution rates.
- Operating costs increased by 9.94 percent, from \$17,520,322 to \$19,262,448 in FY 2017 due to higher anticipated claims costs in the Health Benefits Fund of approximately \$1.7 million. Additionally, operating costs include funding for the compensation pay plan analysis and consulting in FY 2017.
- Capital outlay increased from \$0 to \$322,600 in FY 2017. Capital outlay includes \$7,600 for workspace for the additional Human Resources Assistant, \$279,000 for vehicle replacements currently in Non-Departmental, and \$36,000 for two vehicles for the two new Real Estate Appraiser Technician positions.
- Debt service decreased from \$48,555,017 to \$0 in FY 2017. This is due one-time refunding debt remittances and issuance costs of \$48,555,017 in FY 2016.
- Interfund transfers increased from \$250,000 to \$3,844,915 in FY 2017. This amount is the PayGo funding for the following projects in FY 2017:
  - \$100,000 for an Ag Center sign project
  - \$125,000 for the Community Services annual allocation
  - \$125,000 for the Facilities Management annual allocation
  - \$360,000 for the Library carpeting project
  - \$104,500 for the Parks & Recreation paving project
  - \$80,000 for the Sheriff's Office facility assessment project
  - \$150,000 for SPCC HVAC & Security project
  - \$345,000 for SPCC parking project
  - \$467,100 for SPCC resurfacing of existing parking lot project
  - \$868,315 for SPCC technology projects
  - \$1,200,000 for the Tax Administration software project



- Elimination of Emergency Management facility study in the amount of \$80,000.
- Other budgetary accounts increased by 17.35 percent from \$5,467,831 to \$6,416,262 in FY 2017. This is primarily due to increasing contributions to fund balance of approximately \$896,232 in the Retiree Healthcare Benefit Plan (RHCB, OPEB) Pension Trust Fund, and \$342,275 in the Separation Allowance (OPEB) Pension Trust Fund, net of General Fund Contingency appropriation decrease of \$400,000 in FY 2017.

General County Administration Total Expenditures	FY 2017 Adopted	Percent
<b>Expenditures</b>		
Employee Compensation	\$ 5,388,366	13.7%
Employee Benefits	3,996,547	10.2%
Operating Cost	19,262,448	49.0%
Capital Outlay	322,600	0.8%
Contracts, Grants & Subsidies	255,652	0.7%
Interdepartmental Charges	(193,815)	-0.5%
Interfund Transfers	3,844,915	9.8%
Other Budgetary Accounts	6,416,262	16.3%
<b>Total Expenditures</b>	<b>\$ 39,292,975</b>	<b>100.0%</b>



## Board of County Commissioners

### Mission

The Board of County Commissioners formulates policies that fulfill County government's responsibilities as identified in North Carolina Statutes, and the State Constitution, for the purpose of providing quality services to the citizens of Union County.

### Service Summary

Provide legislative and policy leadership for County government.

### FY 2017 Opportunities

In concert with the adoption of the FY 2017 Budget, the Board of County Commissioners adopted the Manager's Plan of Work. The following are the five areas identified in the Plan of Work:

- Public Safety
- Community Consensus
- Economic Development
- Sustainability
- Organizational Strengthening

### Goals and Objectives

- Set policies for the operation of County government in order to provide services to the public which are cost effective, efficient in delivery, and those that add value to the community.
- Communicate with the public to ensure that County policies reflect the interests of the citizens.
- Participate in community organizations so that policy decisions are made with as much information as possible.

### Related Capital Projects

The Board of County Commissioners does not have capital projects planned for FY 2017.





## Central Administration

### Mission

Central Administration facilitates the implementation and compliance of all Board of County Commissioners' policies, directives and laws; and maintains cooperative and professional relations with other local, State and Federal governmental and community organizations to secure support for and promote understanding of Board policies and actions. The County Manager serves as the Budget Officer and directs budget development and management, special projects, ensures transparency of County operations, and makes recommendations to the Board.

### Service Summary

- Responsible for general administration of all County service areas, divisions and agencies.
- Implements Board goals and policies.
- Advises Commissioners on financial matters, County services, and other related issues.
- Maintains an effective relationship with semiautonomous and autonomous agencies.
- Provides information to the public regarding County services.

### FY 2017 Opportunities

- Continue to work with Monroe-Union Economic Development to foster non-residential growth within our community with a focus on our existing businesses and attracting new businesses to the County.
- Implement a more effective communication strategy utilizing social media, and other mediums to create greater transparency of County operations and issues.
- Begin a compensation study focused on our classification and compensation system.

### Goals and Objectives

- Ensure the delivery of quality and timely services to Union County residents in accordance with the overall policy direction of the Board of County Commissioners.

- Cultivate a continuous improvement mindset and customer service attitude that strives to anticipate, meet and exceed customer expectations.
- Appreciative Inquiry and other strategies to address identified areas in the employee survey.
- Facilitate communications across the organization.
- Provide information to the public regarding County services.
- Ensure long-term fiscal sustainability.

### Related Capital Projects

Central Administration does not have capital projects planned for FY 2017.

## Human Resources

### Mission

The Union County Human Resources Division offers a variety of professional and technical services which promotes the recruitment, selection, development, and maintenance of an effective and responsible work force.

### Service Summary

The following are brief summaries of some of the human resource services offered:

- **Employment** - Recruitment, screening, evaluation & skills testing of applicants for employment with Union County.
- **Benefits** - Administers a variety of employment and post-employment benefits, including life insurance, medical/dental plans, and retirement programs.
- **Classification** - Maintains the County's classification plan and compensation system.
- **Federal and State Regulatory Compliance and Training** - Provides compliance support and training for mandatory federal and State acts such as the FLSA, FMLA, ADA, HIPPA, COBRA, and OSHA.



- **Employment Records and Database Management** – Acts as the records custodian for all employee personnel records maintained by Union County.
- **Employee Relations** - Provides professional assistance, coaching and advice to supervisors and managers in the areas of policy application, performance management, and recognition.
- **Training** - Assesses the skill level, knowledge and training needs of employees. Identifies training priorities that make the greatest contribution toward achieving organizational goals. Creates sustainable skills development and learning programs.
- **Risk Management** - Provides professional safety and risk management resources to all County divisions and agencies. Promotes a safe & healthy work environment, assists County employees with work-related illness and injury.

The Human Resources Division also includes several of the County's Internal Service Funds and the Pension Trust Funds. Internal Service Funds account for the financing of goods or services provided by one service area to other service areas of the County on a cost-reimbursement basis. There are four Internal Service Funds included. The Health Benefits Fund and the Dental Benefits Fund account for amounts from individual service areas and employees to pay health and dental benefit costs. These two funds are combined for annual report purposes. The Workers' Compensation Fund accounts for amounts from individual service areas to pay workers' compensation claims. The Property and Casualty Fund includes amounts from individual service areas to pay property and casualty claims and premiums.

The County has two Pension Trust Funds. Trust funds account for assets held by the County in a trustee capacity. The Special Separation Allowance Fund accounts for the accumulation of resources for the payment of special separation benefits to qualified County employees and retirees. The Other Postemployment Retiree Healthcare Benefits (OPEB) Fund accounts for the accumulation of resources for the payment of retirees' healthcare benefits for qualified County employees and retirees.

## FY 2017 Opportunities

- Training and development.
- Digital workflow processes.
- Policy Review: Updating the County Personnel Resolution.
- Compensation analysis.

## Goals and Objectives

- Update the Pay Plan, Grade and Ranges.
- Begin communicating human resources professional development opportunities with municipal HR staff throughout the County on a regular basis, offering them the same opportunity to participate in professional development as county HR staff. Sponsor an annual meeting of County and municipal HR staff to present and discuss topics of mutual interest.
- Digitize human resource files to improve the electronic access to information contained in the individual employee human resource files.

## Related Capital Projects

The Human Resources Division does not have capital projects planned for FY 2017.

## Legal Department

### Mission

The mission of Legal Department is to provide legal counsel to the management, executive directors, and elected officials of Union County through direct and ready access to full time legal staff, and through such accessibility, to anticipate potential legal problems and prevent them before they occur, or having occurred, to resolve and mitigate their impacts. Legal, as a resource, is intended to help enable County staff to perform their duties within the confines of sound legal parameters, thus avoiding the time, expense, and intangible loss inherent in failure to comply with the law.





## Service Summary

- **Drafting/Negotiation/Review of County Contracts:** The contract review process requires legal research and/or institutional knowledge regarding the following:
  - The County's authority to enter into the agreement.
  - Federal and/or State statutes or regulations applicable to contract terms (e.g. terms required by the State in DSS contracts, HIPAA business associate agreements, etc.).
  - Federal and/or State law affecting liability to the County.
  - Contractual obligations of the County as to the source of funding (e.g. grant requirements governing terms that must be included in subcontracts).
  - Procedural requirements for approval of the contract (e.g. published notice, bidding requirements, analysis of bid irregularities, if any, review of performance/payment bonds).

As part of the contract process, terms are negotiated, contracts are drafted and reviewed, and management and staff are counseled concerning specific provisions that may be less than intuitive, complex or of special importance to confirm their understanding of the transaction.

Legal prepares standard terms and conditions for use with routine agreements, including architectural/engineering contracts and horizontal/vertical construction, i.e. utility lines (adapting EJCDC contract forms) and buildings (adapting AIA contract forms).

Contract responsibility also entails subsequent interpretation and enforcement of contract terms (e.g. early termination, whether repair/maintenance/upgrade covered under warranty, whether payment is due under contract terms).

- **Drafting/Review of Ordinances, Policies, Procedures, Resolutions, Special Legislation, Bylaws, Guidelines, Notices and Forms:** Examples would include the Water and Sewer Extension Ordinance, internet use policy, Board of Commissioners rules of procedure, special legislation relative to public/private partnerships, economic incentive guidelines, public notices, and releases.

- **Legal Research/Opinion Writing:** Complex legal issues are often raised by the Board of Commissioners, County management, executive and/or division directors or they may arise in the context of preparation of ordinances, policies and other County legal documents. Legal staff members thoroughly research such issues and provide legal opinions through oral or written response, as appropriate.
- **Assistance with Litigation:** Legal processes lawsuits filed against the County to Risk Management for determination of coverage by the County's insurance carrier(s). If there is no coverage, the suit is forwarded to the County Attorney for defense. The Executive Attorney assists defense counsel, upon request, by review of responsive pleadings and appellate briefs, and discussions of strategy.
- **Legal Counsel to Board of Commissioners:** The Executive Attorney attends all meetings of the Board of Commissioners to provide legal support for the Board and staff.

## Goals and Objectives

- Review, update, and rewrite out-of-date County policies, procedures, and ordinances.
  - Initiate systematic review of existing policies.
  - Update and recommend rescission if no longer needed/relevant/utilized.
- Explore automation of Legal Department.
  - Begin to explore opportunities for efficiency through automation of the Legal Department, e.g. time management, file management, and work sharing software.
  - Consider cost and benefit of software solutions and develop plan for determining feasibility.

## Related Capital Projects

The Legal Department does not have capital projects planned for FY 2017.



## Non-Departmental

### Summary

The non-departmental revenue accounts are comprised of sources that are not directly related to specific service area programs; mainly ad valorem taxes and local option sales taxes. These revenue sources fund the vast majority of general government programs.

The non-departmental expenditure accounts are comprised of unallocated costs; mainly merit adjustments for employees and contingency budget amounts. Additionally, non-departmental includes funding for the compensation pay plan analysis and consulting in FY 2017.

The following components are included:

- Ad Valorem Taxes
- Local Option Sales Tax
- Other Taxes
- Unrestricted Intergovernmental Revenue
- Restricted Intergovernmental Revenue
- Investment Income
- Other Revenue
- Internal Service Fund Charges
- Interfund Transfers
- Other Funding Sources
- Merit adjustments for employees
- Pay plan adjustments
- County Dues and Membership

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 \$84.8 million, excluding amounts applicable to municipalities, is anticipated to be \$3,058,384. This distribution of additional sales tax revenue must be used for economic development, public education, and/or community colleges. In the FY 2017 Budget, this amount has been allocated to cover debt service requirements for the Union County Public Schools.

## Tax Administration

### Mission

To list, appraise, assess and collect all real and personal property for ad valorem tax purposes in compliance with NC General Statutes and accomplish the activities while providing exceptional customer service to both internal and external customers.

### Service Summary

**Real Property Appraisal Division:** Performs appraisals on all classes of vacant and improved real estate for property tax purposes accurately and equitably to establish a tax base for property taxation. Indicators used to determine if the purpose is being accomplished are sales ratio studies on different levels.

**Assessment Data and Personal Property Appraisal Division:**

Identifies property, lists and values assets; maintains ownership data; administers the tax deferral and tax relief programs for all real and personal property; and creates and maintains tax bills for tax collection. The five primary areas are Personal Property Appraisal; GIS/Land Records; Present Use Value Tax Deferral Program; Exemption and Exclusion Tax Relief Programs; and Tax Billing and Maintenance. All programs and services are administered as mandated by North Carolina General Statutes county-wide.

- GIS/Land Records are used to maintain accurate property identification and ownership records to appraise, bill, and collect property taxes for Union County. The benefit of the service is an accurate record of property location and ownership.
- Present Use Value Tax Deferral Program is to provide property tax deferral to those property owners as identified and mandated by North Carolina State Statutes. The benefit to the customer is a lower tax bill.
- Exemption and Exclusion Tax Relief Programs provide property tax relief to those property owners as identified and mandated by North Carolina State Statutes. The benefit to the customer is a lower tax bill.
- Tax Billing and Maintenance is to provide accurate tax bills for collections. The benefit to the customer is an accurate revenue source.



### **Revenue Division:**

- Collects countywide property taxes and provides collection services for seven of the county's municipalities.
- Collects the County's water and wastewater utility bills by providing a central location for all residents to make property tax and utility payments, as well as addressing any issues they may have related to these payments.
- Enforces the collection of delinquent taxes, to ensure the highest tax collection rate possible for the County and its residents, so that all residents share the burden of financing the County's governmental functions equally.
- Responsible for all processes related to registered motor vehicle valuation and assessment including the initial valuation, appeals, adjustments, and refund processing.

### **FY 2017 Opportunities**

#### **Real Property Appraisal Division**

- Provides equitable tax appraisals in a volatile real estate market.
- Conducting a fair appeal process that is challenged by negative public perceptions coming from neighboring communities.

#### **Assessment Data and Personal Property Appraisal Division**

- Processing information faster and more accurately for both internal and external customers.
- Meeting the demand for data versus staffing levels and limitations of current software is a continuous challenge which must be addressed on a daily basis.
- Addressing the need for establishing a stronger web presence through user-friendly analytical tools and interactive applications.

#### **Revenue Division**

- Continual improvement in customer service responsiveness and shorter wait times during peak operating periods.
- Maintain a high rate of collection of delinquent property taxes in a continued challenging economic climate.
- Provide more accurate and valid assessments of motor vehicle values.

### **Goal and Objectives**

#### **Tax Administration:**

- Identify key external stakeholders and develop outreach programs and partnerships targeting users, professionals, and the municipalities.
- Partner with South Piedmont Community College to develop instructional material to aid in growing a trained workforce for the Tax Administrator's Office.
- Partner with the Chamber of Commerce and Economic Development to develop workshops and data sharing opportunities with the business community.
- Investigate ways to leverage technology to improve or automate work processes.
- Document training and professional development policies.

#### **Real Property Appraisal Division:**

- Fairly and equitably appraise all new construction, land split appraisals and other non-revaluation year changes.
- Conduct the valuation appeal process in a manner that property owners feel is fair and equitable.
- Train and utilize appraisers to identify criminal and hazardous activities.
- Develop partnerships with professional realtors and commercial property owners for data sharing and consensus building.

#### **Assessment Data and Personal Property Appraisal Division:**

- Create a parcel data sharing and verification policy with internal and external stakeholders to ensure accuracy and consistency for tax assessment and emergency disaster relief.
- Develop outreach programs directed towards new business owners, the farming community, and elderly residents.
- Implement an Analytical Dashboard for data on the County webpage.
- Develop mentoring relationships between all levels of employees to ensure retention of institutional knowledge.

#### **Revenue Division:**

- Implement policies and procedures to ensure fair treatment of all County taxpayers so that the enforcement of county tax liabilities is handled equitably across the broad spectrum of community stakeholders.



- Ensure that processes and procedures are in place that will facilitate our division in achieving the highest rate of collections of delinquent county tax and utility revenue.
- Provide training, educational, and advancement opportunities for staff to facilitate the retention of employees in order to maintain a high level of institutional knowledge and business continuity.
- Improve processes related to motor vehicle valuation to reduce the number of appeals and refunds being processed.

#### Related Capital Projects

**Current:**

- Tax Assessment and Administration Software replacement project provides for the needed consulting, software and hardware to upgrade or replace the County's existing assessment and billing software. The total cost of the project is anticipated to be \$1.2 million in FY 2017.

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# General County Administration Service Area Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-156,545,800	-157,703,452	-165,029,950	-77,627,772	-67,814,063	-67,546,867	267,196	-0.39%
Local Option Sales Tax	-25,665,903	-26,834,776	-22,683,790	-24,717,716	-26,483,895	-28,718,135	-2,234,240	8.44%
Other Taxes	-1,742,153	-2,093,213	-2,410,251	-2,433,979	-2,458,900	-2,473,000	-14,100	0.57%
Unrestricted Intergovernmental Revenue	-86,716	-81,981	-75,773	-82,050	-79,200	-96,806	-17,606	22.23%
Restricted Intergovernmental Revenue	-5,210,845	-5,387,999	-5,748,016	-5,541,288	-6,191,600	-5,859,000	332,600	-5.37%
Federal Grants	0	0	0	0	0	-61,231	-61,231	0.00%
State Grants	0	0	0	0	0	-2,626	-2,626	0.00%
Non-Enterprise Charges For Services	-977	-785	-784	-910	-700	-100	600	-85.71%
Debt Proceeds - Restricted Revenue	-76,440,701	-80,474,253	-5	0	-48,555,017	0	48,555,017	-100.00%
Investment Income	-1,118,327	-755,616	-2,188,718	-853,130	-2,111,900	-2,354,119	-242,219	11.47%
Other Revenue	-228,747	-401,300	-248,176	-328,140	-201,000	-200,000	1,000	-0.50%
Internal Service Fund Charges	-16,615,911	-15,412,656	-16,526,301	-18,500,325	-19,873,348	-21,900,227	-2,026,879	10.20%
Interfund Transfers	0	-20,023,787	-1,576	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-1,653,295	-3,847,534	-2,194,239	132.72%
<b>Total REVENUE</b>	<b>-283,656,080</b>	<b>-309,169,818</b>	<b>-214,913,340</b>	<b>-130,085,310</b>	<b>-175,422,918</b>	<b>-133,059,646</b>	<b>42,363,272</b>	<b>-24.15%</b>
<b>EXPENDITURES</b>								
Employee Compensation	3,085,844	3,109,349	3,279,074	3,466,833	5,043,347	5,388,366	345,019	6.84%
Employee Benefits	2,615,609	2,594,778	2,794,313	3,008,419	3,753,457	3,996,547	243,090	6.48%
Operating Cost	13,110,197	12,884,692	14,082,627	14,973,340	17,520,322	19,262,448	1,742,126	9.94%
Capital Outlay	20,752	14,150	50,000	16,243	0	322,600	322,600	0.00%
Contracts, Grants, and Subsidies	0	0	286,890	245,285	262,000	255,652	-6,348	-2.42%
Debt Service	76,422,910	100,072,369	0	18,750	48,555,017	0	-48,555,017	-100.00%
Interdepartmental Charges	0	-43,413	-110,018	-111,986	-113,213	-193,815	-80,602	71.20%
Interfund Transfers	58,510,656	0	0	12,568,503	250,000	3,844,915	3,594,915	1437.97%
Other Budgetary Accounts	0	0	0	0	5,467,831	6,416,262	948,431	17.35%
<b>Total EXPENDITURES</b>	<b>153,765,968</b>	<b>118,631,925</b>	<b>20,382,886</b>	<b>34,185,387</b>	<b>80,738,761</b>	<b>39,292,975</b>	<b>-41,445,786</b>	<b>-51.33%</b>

# General County Administration Service Area Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
Total Service Area Revenue (Over)/Under Expenditures	-129,890,112	-190,537,893	-194,530,454	-95,899,923	-94,684,157	-93,766,671		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	1.10	1.70	3.86	4.89	3.89	3.89	0.00	0.00%
Full-Time	58.00	59.00	61.00	64.00	64.00	78.00	14.00	21.88%
Total General County Administration	59.10	60.70	64.86	68.89	67.89	81.89	14.00	20.62%



# General County Administration

# Program Summary

Project/Program		FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
40100	BOARD OF COUNTY COMMISSIONERS	385,240	270,772	237,215	231,090	496,678	577,579	80,901	16.29%
40500	CENTRAL ADMINISTRATION	741,835	864,057	938,462	1,023,985	932,663	834,151	-98,512	-10.56%
40600	DUES AND MEMBERSHIPS	93,027	95,907	99,459	101,886	104,493	109,947	5,454	5.22%
NP	GENERAL ADMINISTRATION	14,391,076	12,695,828	14,015,600	14,562,065	21,607,154	24,522,998	2,915,844	13.49%
40900	HUMAN RESOURCES	680,940	694,721	705,297	971,361	1,149,155	1,040,842	-108,313	-9.43%
40905	HUMAN RESOURCES - TRAINING	0	0	0	0	0	155,603	155,603	0.00%
40700	INTERNAL AUDIT	93,409	0	0	0	0	0	0	0.00%
40800	LEGAL	357,660	356,312	437,266	484,588	507,651	549,422	41,771	8.23%
40000	NONDEPARTMENTAL	133,422,910	100,072,369	930	12,612,253	51,292,571	6,520,992	-44,771,580	-87.29%
41400	TAX ASSESSMENT	2,515,653	2,601,611	2,969,663	3,164,315	3,435,365	3,720,327	284,962	8.29%
41500	TAX COLLECTIONS	1,084,218	980,348	978,994	1,033,844	1,213,031	1,261,115	48,084	3.96%
General County Administration		153,765,968	118,631,925	20,382,886	34,185,387	80,738,761	39,292,975	-41,445,786	-51.33%

# Board of County Commissioners

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>EXPENDITURES</b>								
Employee Compensation	82,654	82,461	82,694	83,159	228,109	224,899	-3,210	-1.41%
Employee Benefits	19,911	11,832	6,665	6,841	67,088	66,936	-152	-0.23%
Operating Cost	282,675	176,479	147,856	141,090	201,481	285,744	84,263	41.82%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>385,240</b>	<b>270,772</b>	<b>237,215</b>	<b>231,090</b>	<b>496,678</b>	<b>577,579</b>	<b>80,901</b>	<b>16.29%</b>
<hr/>								
Total Department Revenue (Over)/Under Expenditures	385,240	270,772	237,215	231,090	496,678	577,579		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	0.00	0.00	0.00	0.00	0.05	0.05	0.00	0.00%
Full-Time	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00%
<b>Total Board of County Commissioners</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.05</b>	<b>2.05</b>	<b>0.00</b>	<b>0.00%</b>

# Central Administration

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>EXPENDITURES</b>								
Employee Compensation	492,296	591,575	572,649	555,213	523,344	532,317	8,973	1.71%
Employee Benefits	198,918	224,184	228,621	218,991	191,179	203,949	12,770	6.68%
Operating Cost	47,869	48,298	137,192	249,781	218,140	97,885	-120,255	-55.13%
Capital Outlay	2,752	0	0	0	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>741,835</b>	<b>864,057</b>	<b>938,462</b>	<b>1,023,985</b>	<b>932,663</b>	<b>834,151</b>	<b>-98,512</b>	<b>-10.56%</b>
<hr/>								
Total Department Revenue (Over)/Under Expenditures	741,835	864,057	938,462	1,023,985	932,663	834,151		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	0.10	0.10	0.05	1.05	0.00	0.00	0.00	0.00%
Full-Time	6.00	7.00	7.00	7.00	5.00	5.00	0.00	0.00%
<b>Total Central Administration</b>	<b>6.10</b>	<b>7.10</b>	<b>7.05</b>	<b>8.05</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00%</b>

# Contingency

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>EXPENDITURES</b>								
Other Budgetary Accounts	0	0	0	0	400,000	100,000	-300,000	-75.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>100,000</b>	<b>-300,000</b>	<b>-75.00%</b>
<b>Total Department Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>100,000</b>		

# Human Resources

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>REVENUE</b>								
Investment Income	-60,818	-638,797	-1,797,175	-712,601	-1,509,500	-1,531,981	-22,481	1.49%
Other Revenue	-76,450	-92,933	-5,864	-6,631	0	0	0	0.00%
Internal Service Fund Charges	-16,615,911	-15,412,656	-16,526,301	-18,500,325	-19,873,348	-21,900,227	-2,026,879	10.20%
Other Funding Sources	0	0	0	0	-224,306	-1,090,790	-866,484	386.30%
<b>Total REVENUE</b>	<b>-16,753,179</b>	<b>-16,144,386</b>	<b>-18,329,340</b>	<b>-19,219,557</b>	<b>-21,607,154</b>	<b>-24,522,998</b>	<b>-2,915,844</b>	<b>13.49%</b>
<b>EXPENDITURES</b>								
Employee Compensation	385,072	402,496	404,705	487,646	514,459	562,187	47,728	9.28%
Employee Benefits	1,225,808	1,272,902	1,367,546	1,447,922	1,529,621	1,568,944	39,323	2.57%
Operating Cost	11,950,480	11,715,151	12,948,646	13,597,858	15,644,398	17,340,643	1,696,245	10.84%
Capital Outlay	0	0	0	0	0	7,600	7,600	0.00%
Interdepartmental Charges	0	0	0	0	0	-76,194	-76,194	0.00%
Other Budgetary Accounts	0	0	0	0	5,067,831	6,316,262	1,248,431	24.63%
<b>Total EXPENDITURES</b>	<b>13,561,360</b>	<b>13,390,549</b>	<b>14,720,897</b>	<b>15,533,426</b>	<b>22,756,309</b>	<b>25,719,442</b>	<b>2,963,133</b>	<b>13.02%</b>
<b>Total Department Revenue (Over)/Under Expenditures</b>	<b>-3,191,819</b>	<b>-2,753,837</b>	<b>-3,608,443</b>	<b>-3,686,131</b>	<b>1,149,155</b>	<b>1,196,444</b>		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	0.00	0.00	0.00	0.11	0.11	0.11	0.00	0.00%
Full-Time	6.00	6.00	6.00	8.00	8.00	9.00	1.00	12.50%
<b>Total Human Resources</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>8.11</b>	<b>8.11</b>	<b>9.11</b>	<b>1.00</b>	<b>12.33%</b>

# Legal Department

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>EXPENDITURES</b>								
Employee Compensation	235,025	228,114	283,579	307,225	317,499	346,515	29,016	9.14%
Employee Benefits	90,865	88,769	108,437	121,407	127,031	138,737	11,706	9.22%
Operating Cost	31,770	39,429	45,250	55,956	63,121	64,170	1,049	1.66%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>357,660</b>	<b>356,312</b>	<b>437,266</b>	<b>484,588</b>	<b>507,651</b>	<b>549,422</b>	<b>41,771</b>	<b>8.23%</b>
<hr/>								
Total Department Revenue (Over)/Under Expenditures	357,660	356,312	437,266	484,588	507,651	549,422		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Full-Time	3.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00%
<b>Total Legal Department</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>0.00%</b>



# Non-Departmental

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-156,083,343	-157,160,051	-164,458,527	-77,376,813	-67,637,023	-67,375,367	261,656	-0.39%
Local Option Sales Tax	-25,665,903	-26,834,776	-22,683,790	-24,717,716	-26,483,895	-28,718,135	-2,234,240	8.44%
Other Taxes	-1,742,153	-2,093,213	-2,410,251	-2,433,979	-2,458,900	-2,473,000	-14,100	0.57%
Unrestricted Intergovernmental Revenue	-86,716	-81,981	-75,773	-82,050	-79,200	-96,806	-17,606	22.23%
Restricted Intergovernmental Revenue	-5,121,218	-5,292,396	-5,653,875	-5,470,317	-6,133,000	-5,737,000	396,000	-6.46%
Federal Grants	0	0	0	0	0	-61,231	-61,231	0.00%
State Grants	0	0	0	0	0	-2,626	-2,626	0.00%
Investment Income	-1,057,509	-116,819	-391,543	-140,529	-602,400	-822,138	-219,738	36.48%
Other Revenue	-151,305	-308,003	-236,900	-309,947	-201,000	-200,000	1,000	-0.50%
Interfund Transfers	0	0	-1,576	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-1,428,989	-2,756,744	-1,327,755	92.92%
<b>Total REVENUE</b>	<b>-189,908,147</b>	<b>-191,887,239</b>	<b>-195,912,235</b>	<b>-110,531,351</b>	<b>-105,024,407</b>	<b>-108,243,048</b>	<b>-3,218,641</b>	<b>3.06%</b>
<b>EXPENDITURES</b>								
Employee Compensation	0	0	0	0	1,313,123	1,458,736	145,613	11.09%
Employee Benefits	0	0	0	0	534,165	652,337	118,172	22.12%
Operating Cost	93,027	95,907	100,389	126,886	336,759	295,951	-40,808	-12.12%
Capital Outlay	0	0	0	0	0	279,000	279,000	0.00%
Contracts, Grants, and Subsidies	0	0	0	0	8,000	0	-8,000	-100.00%
Debt Service	0	0	0	0	0	0	0	0.00%
Interfund Transfers	58,510,656	0	0	12,568,503	250,000	3,844,915	3,594,915	1437.97%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>58,603,683</b>	<b>95,907</b>	<b>100,389</b>	<b>12,695,389</b>	<b>2,442,047</b>	<b>6,530,939</b>	<b>4,088,892</b>	<b>167.44%</b>
<b>Total Department Revenue (Over)/Under Expenditures</b>	<b>-131,304,464</b>	<b>-191,791,332</b>	<b>-195,811,846</b>	<b>-97,835,962</b>	<b>-102,582,360</b>	<b>-101,712,109</b>		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Full-Time	0.00	0.00	0.00	0.00	0.00	11.00	11.00	0.00%
<b>Total Non-Departmental</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00%</b>

# Tax Administration

# Division Summary Report

Category	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 \$ Change	FY 2016 - 17 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-462,457	-543,401	-571,423	-250,959	-177,040	-171,500	5,540	-3.13%
Restricted Intergovernmental Revenue	-89,627	-95,603	-94,141	-70,971	-58,600	-122,000	-63,400	108.19%
Non-Enterprise Charges For Services	-977	-785	-784	-910	-700	-100	600	-85.71%
Other Revenue	-992	-364	-5,412	-11,562	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-554,053</b>	<b>-640,153</b>	<b>-671,760</b>	<b>-334,402</b>	<b>-236,340</b>	<b>-293,600</b>	<b>-57,260</b>	<b>24.23%</b>
<b>EXPENDITURES</b>								
Employee Compensation	1,824,300	1,804,703	1,935,447	2,033,590	2,146,813	2,263,712	116,899	5.45%
Employee Benefits	1,055,643	997,091	1,083,044	1,213,258	1,304,373	1,365,644	61,271	4.70%
Operating Cost	701,928	809,428	703,294	801,769	1,056,423	1,178,055	121,632	11.51%
Capital Outlay	18,000	14,150	50,000	16,243	0	36,000	36,000	0.00%
Contracts, Grants, and Subsidies	0	0	286,890	245,285	254,000	255,652	1,652	0.65%
Interdepartmental Charges	0	-43,413	-110,018	-111,986	-113,213	-117,621	-4,408	3.89%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>3,599,871</b>	<b>3,581,959</b>	<b>3,948,657</b>	<b>4,198,159</b>	<b>4,648,396</b>	<b>4,981,442</b>	<b>333,046</b>	<b>7.16%</b>
<b>Total Department Revenue (Over)/Under Expenditures</b>	<b>3,045,818</b>	<b>2,941,806</b>	<b>3,276,897</b>	<b>3,863,757</b>	<b>4,412,056</b>	<b>4,687,842</b>		

## FTE Summary

Full Time/Part Time	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Revised	FY 2017 Adopted	FY 2016 - 17 # Change	FY 2016 - 17 % Change
Temp-Part-Time	0.50	1.60	3.81	3.73	3.73	3.73	0.00	0.00%
Full-Time	42.00	42.00	44.00	45.00	45.00	47.00	2.00	4.44%
<b>Total Tax Administration</b>	<b>42.50</b>	<b>43.60</b>	<b>47.81</b>	<b>48.73</b>	<b>48.73</b>	<b>50.73</b>	<b>2.00</b>	<b>4.10%</b>