

## Budget Message

The *Adopted FY 2016 Operating and Capital Budget* reflects the actions taken by the Board of County Commissioners on June 29, 2015, and the recommendations approved as included in the County Manager's *Proposed FY 2016 Operating and Capital Budget*.

Although we are starting to experience some growth, the revaluation process was a harsh reminder of the lasting impacts of the latest economic downturn. Improvements in sales taxes have help to mitigate some of the 4.64 percent loss in real property value for 2015. This loss in value coupled with limited to no growth in State and federal funding created a challenge to balance the budget with the service needs of the residents.

The adopted budget for County services is balanced with a less than revenue neutral property tax rate for County Services. The adopted General County Operations tax rate is .2882 per \$100 of valuation. This rate provides for the resident's service needs while ensuring long-term fiscal sustainability. Similar to the General County Operations Tax, the School's tax rate of .4572 is below the revenue-neutral rate. Both rates were set based on a thorough analysis funding needs based on estimated costs of service.

In addition to the General County Operations tax rate and School's tax rate, the Board of County Commissioners approved the Countywide Fire tax rate of .0048 and an Emergency Medical Services tax rate of .0263 per \$100 of valuation. These rates have historically been embedded in the General County Operations tax rate. Breaking these rates out separately provides an additional level of transparency for the tax payers and residents. This funding is provided to the Volunteer Fire Departments and the County's contracted EMS provider, and is used solely for the purposes of supporting these functions.

As with the FY 2015 Operating and Capital Budget, the process for this year remained focused on several core concepts:

- **Fiscal Sustainability** – Finding long-term sustainable solutions for the changing needs of the community while making sound financial decisions is a theme that you will find interwoven throughout the operating and capital budget. Whether through consolidation of services, reorganization, or the investment in

infrastructure, the long-term sustainability of each decision point has been analyzed.

- **Transparency** – Transparency is a core value of Union County and we strive to partner with our residents throughout the budget process. From the development of the initial budget projections to the submission of the County services budget, there has been openness. Additionally, the ongoing improvements to the document, as well as the public work sessions, hearings, and the newly designed budget webpage work to improve the transparency. County staff strives to make information readily available to the public to inform and educate concerning the County's financial operations.
- **Stewardship** – The County services budget reflects minimal growth in expenditures and provides the maximum level of service to the public for the minimum level of funding. Additionally, the capital program and ongoing maintenance plans provide sustainable stewardship of County assets.
- **Responsiveness** – The County is experiencing dynamic service demands. While some services are declining, others are increasing. The County services budget focuses on adapting the County's service offerings to address the changing needs of the residents while continuing to reflect organizational responsiveness.
- **Balanced** – The Adopted FY 2016 Operating and Capital Budget for County services reflects the commitment to a balanced budget as well as balanced service provision to all residents.

## Budget Focus Areas

During the budget process, the Board of County Commissioners chose to focus on several specific issues, versus working across the whole of County services. This process allows a focus on specific, timely issues, working deeply on single topics. For the FY 2016 process, the BOCC chose to focus on the following three areas.

- Bond Elections
- Sustainable Volunteer Fire Department Funding
- Revaluation and the Revenue Neutral Tax Rate



These areas were specifically discussed during public work sessions and additional information provided through Budget Focus Areas Working Papers (full working papers are included in the *Strategic Planning, Focus Areas, & Projections* portion of this document). These working papers provide issue specific analysis and discussion related to the topic and identify the significant related issues.

### **Bond Elections**

The concept of a bond election centers on the North Carolina Constitutional requirement that Counties or other governmental units must first seek the voters' approval before obligating or pledging the government's full faith and credit.

*"The General Assembly shall have no power to authorize any county, city or town, special district, or other unit of local government to contract debts secured by a pledge of its faith and credit, unless approved by a majority of the qualified voters of the unit who vote thereon. . ."*

*North Carolina Constitution  
Article V, Section 4(2)*

Bond elections are a referendum, in this case, related to capital expenditures, which authorizes the County to issue General Obligation Bonds.

The reason that the voters' approval is sought is due to the nature of the debt to be issued. The general obligation pledge is a full faith and credit pledge, meaning that all of the resources of the County are available for the debt service. In addition, this pledge is a commitment that the tax rates will be set sufficiently to cover the cost of that annual debt service.

The focus of the bond election discussion was essentially three specific project areas. General County Government projects, South Piedmont Community College projects, and a brief discussion of possible Union County Public Schools' projects.

The possible General County Government projects discussed were as follows:

- Replacement and Expansion of Jail and Sheriff's Office
- Emergency Management Facility
- 4H Pavilion

- Cane Creek Park Improvements
- Historic Courthouse Renovations
- Jesse Helms Park Development
- Park Land Banking
- Southwest Union Library
- Expansion of the Union West Regional Library

The South Piedmont Community College projects discussed were as follows:

- SPCC Multi-Purpose Building
- SPCC Center for Technology and Allied Health
- SPCC Building A Renovations
- SPCC Building B Renovations
- SPCC New Classroom Building

The possible Union County Public Schools' projects were included in the Community Construction and Equity Plan, which was presented to the Joint Working Group and subsequently discussed in the Joint Working Group after this specific work session had occurred.

Bond elections and the subsequent debt have a lasting impact on the community and the tax payers. Each project should be weighed carefully and thorough consideration given.

Given that for \$100 million borrowed, the taxpayer can expect a four to five cent tax increase, plus the additional taxes to fund the increased operating costs, the County has a fiscal responsibility to be judicious in its use of its General Obligation Bond authority.

With that being said, a voter referendum allows the taxpayers to provide direct input concerning the impact of the General Obligation Debt.

The Board of County Commissioners, during its March 2, 2015 work session directed staff to discuss the economic impact of a possible bond election with the Monroe-Union Economic Development Board of Advisors and report back.

Staff reported back to the Commission on March 16, 2015. During the discussions with the EDC Board, the central focus was on the development of a skilled



workforce and that the focus of the bond election should be projects that improve job readiness in the County.

In addition, the EDC Board felt that there should be a plan for the development of workforce training resources and that there was not a fully coordinated plan.

At the conclusion of the work session the BOCC determined that there would not be a 2016 bond election for County projects and that the concepts presented needed additional analysis and collaboration.

It is important to note, the Board of County Commissioners did not give direction concerning a possible bond election for Union County Public Schools.

During the Joint Working Group Meeting on April 15, 2015, the group decided to wait until the latest demographic reports were available to discuss a possible UCPS bond election and the specific projects that would be included from the UCPS Community Construction and Equity Plan.

### ***Sustainable Volunteer Fire Department Funding***

Volunteer Fire Departments are a critical component of public safety. During the recent strategic planning process as well as the development of the County Manager's annual "Plan of Work", the Board of County Commissioners has continually ranked public safety as their highest priority. In addition, the goal of sustainability was highly ranked.

Traditionally, when considering public safety in Union County, the first thought will always be of the Union County Sheriff's Office. However, public safety is a much deeper issue than just law enforcement, encompassing emergency medical services, fire protection, courts, inspections, and components of Human Services.

The focus area discussion honed in on fire protection and emergency medical services. Although the focus area was Sustainable VFD Funding, the eighteen volunteer fire departments provide more than fire suppression, with the majority of their calls being medical, first response calls and non-structure fires. With

that in mind, the VFDs provide a significant portion of the emergency medical services within the County and are part of the emergency medical system. It is probably not an overstatement to call them the back-bone of the current system.

Union County enjoys a rich heritage of Volunteer Fire Departments protecting the community. However, the VFDs of Union County have evolved and will continue to evolve to meet the changing demands of a dynamic County.

As the County sits poised to move into another growth cycle, the future of Fire Protection and Suppression in Union County must meet several core goals.

- *Uniformity of Base Level of Service Regardless of Density* – Every resident and business in Union County should expect a base level of service, regardless of where they reside geographically. Similar to the discussion related to EMS, the more rural portions of the County should enjoy and expect a comparable level of service to those in the more densely populated areas.
- *Uniformity of Base Level of Service Regardless of the Ability to Pay* – The level of Fire Protection and Suppression provided should be uniform throughout the County and not based on the economic factors or property values within a specific geographic portion of the County. The base level of service should be consistent throughout the County.
- *Fire Protection and Suppression is Part of the Total Public Safety Effort of Union County* – Fire Protection and Suppression is a critical component of the overall public safety model in Union County and, as such, the BOCC's responsibility is to ensure there is an adequate coverage throughout the County. The VFD model in North Carolina is based on a contract for services. The BOCC contracts with each VFD to provide Fire Protection and Suppression services, similar to the contract with Carolina's Medical System for EMS services.

The concept of Fire Protection and Suppression should be considered in conjunction with Emergency Medical Services, Sheriff's Office Services, and Human Services as a comprehensive approach to Public Safety.



- *Funding Methods and Levels are Determined by the Board of County Commissioners* – The level of funding provided to each VFD, regardless of funding sources, is provided through the authority and at the discretion of the Board of County Commissioners. While some individual VFDs provide limited funding through fund raisers and contracts, the majority of funding is provided by the BOCC through setting rates, fees, or additional general tax contributions. Individual VFD Boards determine the level of the request, but the BOCC represents the taxpayers and fee payers in setting the rates.

In addition to tax rates and fees, the BOCC must consider the insurance rate impact on the taxpayers. Balancing the funding impacts against the requests of the individual VFDs will always be a trade-off; however an objective process with a countywide view ensures that this balance is achieved.

A sustainable funding model paired with a sustainable service model will ensure appropriate service levels. Any funding model that does not achieve sustainability is only short-term in nature and will require modification. Sustainability of the funding model is the only way to ensure a viable long-term solution.

- *Adequate Staffing, Equipment, and Facilities are Essential* – Although the term “adequate” is a determination for the BOCC, all VFDs should be adequately staffed, equipped, and have adequate facilities. The varying needs throughout the county should be evaluated and prioritized to address the highest risk areas. The ultimate goal is to determine a long term countywide strategic plan.

With these five core principles, a “checklist” can be established. A successful and sustainable fire protection and suppression plan will meet the principles and subsequently address the Public Safety needs of the community.

During the March 16, 2015, Board of County Commissioner’s work session, the BOCC heard a presentation from staff concerning the development of a sustainable VFD funding model, including the various options discussed in the working paper.

At the conclusion of the March 16, 2015 work session the BOCC voted to direct staff to develop a Hybrid Funding Model as outlined in the presentation.

During the April 20, 2015 work session staff presented the recommended Hybrid Funding Model. In addition, during this work session the BOCC heard comment from several fire chiefs, municipalities, and residents.

At the conclusion of this work session the Board of County Commissioners decided to not implement the proposed Hybrid Funding Model and return to the current hybrid funding model. Additionally, the BOCC directed that the VFD funding levels be frozen at the FY 2015 amounts excluding capital. The exceptions to this freeze were Allen’s Crossroads and Beaver Lane VFDs as they are currently on probation.

The countywide tax rate for fire service is .0048. The FY 2016 funding includes a countywide radio program and a countywide data management system.

The BOCC, during the work session, determined that it would move forward with a group of 18-21 community stakeholders to study this issue and by January 15, 2016 make a recommendation to the BOCC concerning the appropriate funding model. This group is to include Commissioners, Fire Tax Districts, Fire Fee Districts, Municipalities, the Agriculture Community, Business Community, and Residents.

In addition, during this process it was originally suggested that the cost for Emergency Medical Services be included in the countywide tax rate creating a Fire and EMS Tax Rate. Based on the proposed Fire and EMS funding, the proposed combined Fire and EMS tax rate was .0311.

During the final adoption of the budget on June 29, 2015, the BOCC further broke the rates down by approving the Countywide Fire Tax Rate of .0048 and a Countywide Emergency Medical Services Tax Rate of .0263, per \$100 of value; totaling the previously proposed .0311 Fire and EMS combined tax rate.



## **Revaluation and Revenue Neutral Tax Rate**

The revaluation process is a review of the value of all real property, meaning a review of the value of land and buildings in the County. The process of valuation excludes personal property, motor vehicles, and business personal property because these items are valued annually through various other processes.

The process of revaluation of real property is done to make the values more reflective of current market conditions. In a market where the values are climbing significantly, this revaluation process helps to adjust the tax rates to reflect this value growth and establish equity among property owners. This process works similarly in a declining market to ensure that there is equity and to essentially "true-up" the tax values against the current market values.

In many states, the process of revaluation occurs annually, however in North Carolina, in accordance with NC General Statute 105-286, this process occurs at a minimum of every eight years. There are specific reasons that this process can and does occur more frequently than every eight years.

The Board of County Commissioners may determine the need for a more frequent valuation cycle. In addition, North Carolina General Statutes will trigger revaluation if the sales to assessment ratio are greater than 115% or less than 85%. In Union County, exceeding 115% of sales to assessment ratio was the trigger for the 2015 revaluation.

Property is valued based on what is considered to be the "Fair Market Value", based on the status of the property as of January 1, 2015. The common definition of Market Value is the price which a property should bring in a competitive and open market, all else being equal. The Tax Administrator's Office uses recent real estate transactions to analyze and establish a system of comparable pricing

Having triggered the revaluation, there are six specific steps that are undertaken to conduct the process.

*Step 1:* The first step in the process is quality assurance. During the quality assurance process the Tax Administrator's Office

reviews its available data and sources to ensure that the foundational information is correct. In Union County this includes the evaluation of 80,000 residential parcels, 4,000 commercial and industrial parcels, 5,000 agricultural parcels, 6,000 exempted and other parcels, for a total of about 95,000 parcels. Union County uses mass appraisal. Mass appraisal is the process of valuing a group of properties using common data, standardized methods, and statistical testing. The validity of the recent real estate transactions is critical to the process of mass appraisal.

*Step 2:* The second step in the process is to establish appraisal neighborhoods. These neighborhoods provide the grouping of similar properties for the purpose of the mass appraisal process. In 2015, the County determined that there were about 800 appraisal neighborhoods.

*Step 3:* The third step in the process is the development of the "Schedule of Values" (SOV). This schedule of values, as approved by the Board of County Commissioners, establish the base rates for differing types of properties. The schedule of values is developed using standard appraisal methods.

The SOV is typically established through the cost approach for industrial property, the comparative sales approach for residential property, and the income approach for commercial property. Values typically established through these methods are the basis for the specific appraisal based on where the parcel falls in the schedule. This standardized approach provides for uniformity and fairness in the process.

*Step 4:* The fourth step in the process is to review and qualify the sales of real property. Using the data, the Tax Administrator's Office reviews all of the real property sales. This sales data is used to help determine the market values in the County.

*Step 5:* The fifth step in the process is to pull all the tools together and establish the final market values. Using the schedule of values, staff establishes an initial appraisal value for the parcel, then using the valid sales data in each of the 800 neighborhoods, localized adjustments are made. The result is the establishment of the final market value. This established market value



becomes the new appraised value, and unless otherwise adjusted will become the value which is taxed.

**Motor Vehicles and Business Personal Property:**

The revaluation process is focused only on real property, meaning real estate and buildings. Motor vehicles and business personal property are valued annually using detailed schedules and depreciation methods. Because this type of property is valued annually, it is not included in the calculations for revenue neutral or the sales ratio calculation.

*Step 6:* The final step in the process, is the notice to the property owners. Notices were sent in late March and include the new appraised values. The purpose of the notice is to allow property owners the opportunity to request a more detailed review. The process for review and appeals can be found on the County’s website.

The revaluation process is used to establish the valuation component for the tax calculation. The general statutes establish a structure of internal controls that segregate the responsibility for recommending tax rates from the responsibility for establishing the values.

In Union County the process for establishing values is done in the Tax Administrator’s Office. The process for calculation of the revenue neutral tax rate is done in the Department of Administrative Services and the final process for recommendation of the tax rate is done by the County Manager. This segregation ensures the integrity of the valuation process and that the revenue neutral calculation occurs independently.

The Revenue Neutral Tax Rate, conceptually, is the tax rate that is estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred. Simply stated, in isolation, if the revaluation had not occurred, establishing what the revenue to the County would be, excluding new construction, and then based on the new valuation, establish the necessary tax rate to yield the same amount of revenue.

With the results of the 2015 revaluation, the revenue neutral calculation can be done, in accordance with NC GS §159-11(e).

The calculation is shown below.

<i>General County Operations Tax Revenue Neutral Tax Rate Calculation</i>		
(1) 2014 Tax Value	\$	20,950,609,921
(2) FY 2015 Tax Rate		0.3064
(3) Tax Revenue Yield	\$	64,192,669
(4) 2015 Tax Value	\$	19,983,124,713
(5) New Tax Rate Before Growth		0.3212
(6) Growth Factor		1.4%
(7) Revenue Neutral Tax Rate		0.3257

The calculation is broken into seven specific pieces:

- (1) Based on the 2014 County Certification Form provided to the North Carolina Department of Revenue the 2014 Tax Value was \$20,950,609,921.
- (2) The FY 2015 Tax rate, for the General County Tax was .3064.
- (3) The tax revenue yield, based on lines (1) and (2) is \$64,192,669 (this is not adjusted for collections and does not include motor vehicles, business personal property or public service companies).
- (4) Based on the 2015 revaluation, the Tax Value is \$19,983,124,713.
- (5) The tax rate needed based on the same revenue yield in step (3) is .3212.
- (6) The Growth factor based on history, 1.4 percent is calculated based on the average growth since the last revaluation, in this case 2008.
- (7) Applying the growth factor to the new tax rate, the Revenue Neutral Tax rate is .3257 or 32.57 cents.

This revenue neutral tax rate, when combined with the estimated motor vehicle tax and the new growth, including the estimated collection rates result in a total increase of \$2 million in revenue for General County Operations. This increase is 1.45 percent in revenue from real property taxes, approximately the new growth. The new rate is meant to approximate a neutral tax bill for the average tax payer.



It is important to note that leaving the same rate as in 2015 would have resulted in a decline in revenue of \$2.4 million or 3.26 percent loss, which will result in reduced services.

The School's Tax calculation is shown on the table below.

**Schools Tax Revenue Neutral Tax Rate Calculation**

(1) 2014 Tax Value	\$	20,950,609,921
(2) FY 2015 Tax Rate		0.4550
(3) Tax Revenue Yield	\$	95,325,275
(4) 2015 Tax Value	\$	19,983,124,713
(5) New Tax Rate Before Growth		0.4770
(6) Growth Factor		1.4%
(7) Revenue Neutral Tax Rate		0.4837

The calculation is broken into seven specific pieces:

- (1) Based on the 2014 County Certification Form provided to the North Carolina Department of Revenue the 2014 Tax Value was \$20,950,906,921.
- (2) The FY 2015 Tax rate, for the Schools Tax was .4550.
- (3) The tax revenue yield, based on lines (1) and (2) is \$95,325,275 (this is not adjusted for collections and does not include motor vehicles or business personal property).
- (4) Based on the 2015 revaluation, the Tax Value is \$19,983,124,713.
- (5) The tax rate needed based on the same revenue yield in step (3) is .4770.
- (6) The Growth factor based on history, 1.4 percent is calculated based average growth.
- (7) Applying the growth factor to the new tax rate, the Revenue Neutral Tax rate is .4837.

While staff recognized that the revenue neutral rate, based on the General Statutes, provides additional funding for County operations, it is important to note that the design of the revenue neutral tax rate may be flawed in its application during a declining value scenario.

The purpose of the calculation, particularly the growth factor, is to protect the tax payer by giving credit for average growth. However, in a declining value environment, this protection actually

increases the effective tax impact, essentially causing a real tax increase under the notion of revenue neutral.

Because of this flaw in the design of the calculation and its application in this unique instance, staff recommends that the growth portion of the equation be eliminated for the purposes of the budget. The impact on estimated revenue from this calculation change will provide an estimated year-over-year increase in budgeted real property tax revenue of \$35,711 or .05 percent, essentially revenue neutral to the County.

During the April 6, 2015 Board of County Commissioners work session, the BOCC heard a presentation from staff concerning the revaluation process, the revenue neutral tax rate, and the recommended tax rate for FY 2016.

During the work session the BOCC agreed with the staff recommendation and directed that, for the General County Operations Tax Rate, the revenue neutral rate, excluding growth should be used to develop and establish the FY 2016 budget.

In addition during the work session, the Board of County Commissioners directed that staff develop the School's tax rate based on the current session law and the ADM growth factor should be based on actuals and not on the DPI projected growth.

The resulting tax rate, with the Fire and EMS Tax excluded, was 28.82 cents and the resulting School's Tax was approximately 46.45 cents.

It is recognized however, that since this work session the session law has been defunct and that the final outcome of the School's tax rate of .4572 was established based on a full consideration of the needs of the school system and the BOCC's determination of what was necessary to fund a sound basic education.

These specific focus areas were part of the public budget dialogue and were specific items addressed during the budget development process.



## Strategic Planning

During the past few years, the County has worked through the Manager's Plan of Work to develop short-term goals and working plans. The Manager's Plan of Work as adopted with the *FY 2015 Operating and Capital Budget* was as follows:

- Public Safety
  - Sheriff's Department Firing Range
  - Volunteer Fire Department Funding
  - Emergency Medical Services Agreement
- Building Community Consensus
  - Five-Year Capital Plan
  - Water and Sewer Master Plan Update
  - Solid Waste Management Plan
  - Transportation Plan
  - Comprehensive Land Use Plan
- Planning and Economic Development
  - US-74 Revitalization Study
  - Unified Development Ordinance
  - Fiscal Sustainability
  - Budget Framework
  - Solid Waste Business Plan
  - UCPS Funding Strategy
- Efficient and Effective Service Delivery
  - Human Services Facility
  - Update IT Infrastructure
  - Succession Planning
  - Organizational Assessments

Through the development of the FY 2016 budget process various components of these projects were included throughout the budget.

While the staff continues to work on the remaining projects from the Plan of Work, a strategic planning initiative has been undertaken. During multiple sessions, the management team established several key concepts that it believed should guide the vision statement.

- Consensus of the Community
- Continuity of Leadership and Direction

- Sustainability, both Economically and Institutionally, of Key Programs and Services
- Balance of Programs and Services that Address the Diverse Interests of our Residents

During the December 9, 2013, Board of County Commissioners' work session, the proposed vision statement was presented to the Board of County Commissioners.

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

During the January 21, 2014, Board of County Commissioners' work session, the proposed vision statement was again discussed and presented, with the final adoption coming following a presentation during the February 17, 2014, Board of County Commissioners' regular board meeting.

From that the adopted vision state and the key concepts, the countywide management team set out to develop strategic objectives.

During the November 3, 2014, Board of County Commissioners' meeting the BOCC received an update concerning the strategic objectives and approved the objectives allowing the staff to move forward with planning.

The approved objectives were as follows:

**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 upon mutual trust and understanding, engage appropriate stakeholders to identify and successfully implement programs and initiatives that reflect 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/current economic sustainability and growth.

**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 advancement.

These strategic objectives are now the framework in which the organization and each service area is to carry out its unique mission.

During the next four to six months, departments will be developing their specific action plans, deliverables, and means of measurement to achieve these objectives.

The Adopted FY 2016 Operating and Capital Budget includes some portions of the various action plans, however it is anticipated that during the development of the FY 2017 Operating and Capital Budget that these objectives will be the guiding principles and the proposed budget will be reflective of the resources necessary to achieve these objectives.

### Budget Highlights

The Adopted Budget reflects the tireless work of countless staff and management to review thousands of lines of expenditures. The FY 2016 development process was a modified-zero-base, which means that divisions built the budget from the ground up, justifying each line item of expenditure. Those divisions in turn become department budgets, and those departments combine to become the Service Areas.

- Countywide, estimated revenue will contract by 1.59 percent or about \$5.7 million.
  - Ad valorem taxes are estimated to contract by 2.45 percent or \$4.18 million below the FY 2015 budget. The estimated increase over FY 2014 year end estimate is about 2.9 percent or \$877 thousand.
  - Local option sales taxes are estimated to grow by 14.54 percent or \$4.5 million over the FY 2015 budget. The estimated increase over FY 2014 year end estimate is about 6.8 percent or \$2.27 million.
  - Enterprise charges are estimated to increase by 11.66 percent or \$4.4 million. This is primarily due to Adopted rate increases in the Water and Sewer Operating Fund.
  - Non-enterprise charges for services are estimated to decrease by 2.09 percent or \$251 thousand. This is primarily due to slowed growth in the General Fund service areas based on FY 2015 year end estimates.
  - Investment income is estimated to increase by 4.23 percent or \$100 thousand. This is primarily due to additional anticipated investment income in the General Fund of \$102,400.
  - For FY 2016, current ad valorem taxes are broken down into four parts: County services, EMS, Fire, and the Union County Public Schools services and capital programs.
  - If the FY 2015 ad valorem taxes were also broken down into four parts for County services, EMS, Fire, and the Schools' services and capital programs; then, by comparison, the County portion of ad valorem tax rate will grow by .52 percent or decline by \$1.89 million (as a result of the revaluation to a lower assessed valuation).
  - Internal service fund charges are estimated to increase by 5.49 percent or \$1.5 million and are supported by charges to the service areas they support. This is primarily due to increases in the following funds:
    - The Information Technology Fund's internal service charges are estimated to increase by



25.23 percent or \$538 thousand, from \$2.13 million to \$2.67 million in FY 2016 due to higher contributions for information technology, phone, and GIS services.

- The Facilities Management Fund's internal service charges are estimated to increase by 12.93 percent or \$550 thousand, from \$4.25 million to \$4.80 million in FY 2016 due to higher contributions for facility management services.
- The Retiree Healthcare Benefit (OPEB) Fund's internal service charges are estimated to increase by 1.85 percent or \$53 thousand, from \$2.85 million to \$2.91 million in FY 2016 due to higher contributions for other post-employment benefits for retirees.
- The Separation Allowance (OPEB) Fund's internal service charges are estimated to increase by 6.44 percent or \$117 thousand, from \$1.81 million to \$1.93 million in FY 2016 due to higher contributions for separation allowance benefits for retirees.
- The Health Benefits Fund's internal service fund charges are estimated to increase by 1.87 percent or \$241 thousand, from \$12.89 million to \$13.13 million in FY 2016.
- The Dental Benefits Fund's internal service fund charges are estimated to increase by 7.28 percent or \$43 thousand, from \$596 thousand to \$639 thousand in FY 2016.
- Other funding sources are made up of the various uses of fund balance. The FY 2015 revised budget included \$14.3 million of fund balance usage across all funds. For FY 2016, the recommended usage is \$4,048,969.
  - The General Fund FY 2015 Revised Budget includes fund balance usage of \$12,044,474. For FY 2016, no fund balance usage was adopted.
  - The Schools Budgetary Fund FY 2015 Revised Budget includes fund balance usage of \$0. For FY 2016, a fund balance usage of \$3,198,873 was adopted.
  - The Emergency Telephone System Fund FY 2015 Revised Budget includes fund balance usage of \$541,025. For FY 2016, a fund balance usage of \$172,449 was adopted.
  - The Water and Sewer Operating Fund FY 2015 Revised Budget includes fund balance usage of \$1,034,872. For FY 2016, no fund balance usage was adopted.

- The Solid Waste Operating Fund FY 2015 Revised Budget includes fund balance usage of \$645,351. For FY 2016, a fund balance usage of \$453,341 was adopted.
- The Stormwater Fund FY 2015 Revised Budget includes fund balance usage of \$16,162. For FY 2016, no fund balance usage was adopted.
- The Workers' Compensation Fund FY 2015 Revised Budget includes fund balance usage of \$0. For FY 2016, a fund balance usage of \$20,830 was adopted.
- The Dental Benefits Fund FY 2015 Revised Budget includes fund balance usage of \$0. For FY 2016, a fund balance usage of \$42,065 was adopted.
- The Property and Casualty Fund FY 2015 Revised Budget includes fund balance usage of \$36,683. For FY 2016, fund balance usage \$161,411 was adopted.
- Countywide, excluding \$87.1 million for FY 2015 and \$91.9 million in FY 2016 for UCPS current expense, as well as \$19.5 million in FY 2015 and \$16.6 million in FY 2016 for UCPS capital outlay, expenditures are anticipated to decline by 3.03 percent or \$7.6 million.
  - Contracts, grants and subsidies have increased by 5.15 percent or \$5.7 million. This is due to the following:
    - A decline of \$6.9 million in the General Fund due primarily to the Fire and EMS contributions being separated in the Fire Budgetary Fund for \$1.1 million and the EMS Budgetary Fund for \$6.7 million.
    - An additional \$4.8 million, an increase of 5.54 percent from \$87,097,884 to \$91,922,668, in the Schools Budgetary Fund for local current expense funding.
  - Employee compensation and benefits increased by \$5.2 million. This is due primarily to the following:
    - An additional \$1.68 million for a performance based pay increase program that will be allocated based on performance reviews. The program funding is estimated at 3 percent of compensation.
    - An additional \$498 thousand for law enforcement pay plan adjustment.
    - An additional \$204 thousand for a 3 percent market adjustment to the pay plan.
    - The remaining additional \$2.79 million is for 20.77 additional FTEs and benefits cost



increases primarily in OBEB contribution, separation allowance costs, retirement contribution, and dental benefit costs increases. There are 14.98 in additional General Fund service area positions and 5.79 additional positions in the Public Works service area. These positions throughout the organization will provide additional capacity to serve County residents.

- Operating expenditures are anticipated to increase by 4.25 percent or \$3.0 million.
  - The General Fund operating costs increased by 2.95 percent or \$998 thousand, from \$33.8 million to \$34.8 million.
  - The Information Technology Fund operating costs increased by 44.13 percent, from \$1.2 million to \$1.7 million.
  - The Facilities Management Fund operating costs increased by 6.04 percent, from 3.7 million to \$3.9 million.
  - The Health Benefits Fund operating costs increased by 9.3 percent, from \$12.0 million to \$13.1 million.
- Other budgetary accounts are anticipated to decrease by 33.11 percent or \$2.8 million.
  - The General Fund other budgetary accounts decreased by 41.87 percent or \$360 thousand.
  - The Schools Budgetary Fund other budgetary account decreased by 100.00 percent or \$1.7 million. In FY 2015, a contribution to fund balance was planned to smooth the rate increases that would be necessary for School Funding in FY 2016. These funds are now being used in FY 2016 as a part of the Other Funding Sources amount of \$3.2 million.
  - The Health Benefits Fund other budgetary account decreased by 100.00 percent or \$871 thousand due to the decline in year over year contribution to fund balance.
- Interfund transfers are anticipated to decrease by 35.17 percent or \$13.3 million (net). This is primarily due to the following:
  - \$13.27 million decline in the General Fund due to \$12.57 million of pay-go capital in FY 2015 for the

General Capital Outlay Fund that declined to \$250 thousand in FY 2016.

- \$2.90 million decline in the Schools Budgetary Fund for capital outlay funding which declined from \$19.53 million in FY 2015 to \$16.63 million in FY 2016.
  - \$2.79 million increase in the Water and Sewer Fund primarily for increased pay-go capital funding.
- Capital outlay is anticipated to decline by 36.72 percent or \$1.9 million due primarily due to one-time FY 2015 capital expenditures in the Radio Budgetary Fund, a decline of \$835 thousand; the Emergency Telephone System Fund, a decline of \$800 thousand; and the Solid Waste Operating Fund, a decline of \$236 thousand.
  - Debt service is anticipated to decline by 2.24 percent or \$1.22 million due to a \$1.10 million decline in General Fund debt service and \$123 thousand decline in Water and Sewer Fund debt service.

The following table includes county-wide FTE levels for the County's service areas.

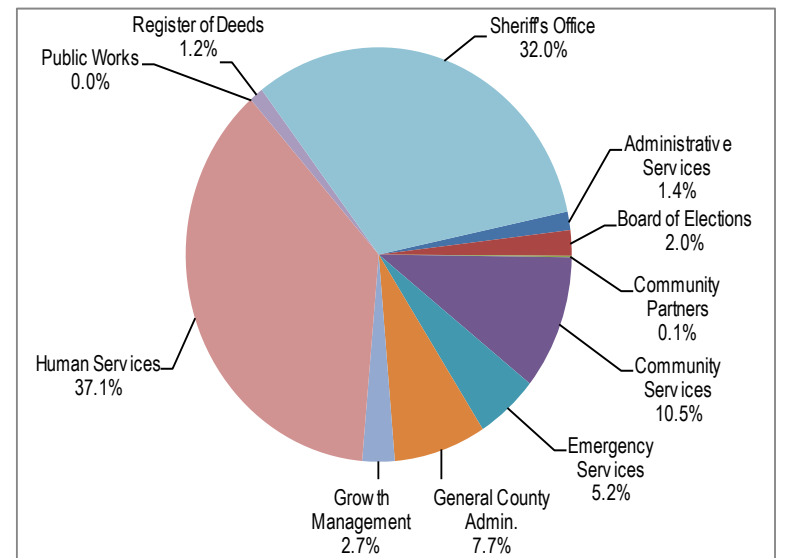
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## General Fund Summary

### Personnel FTE Summary

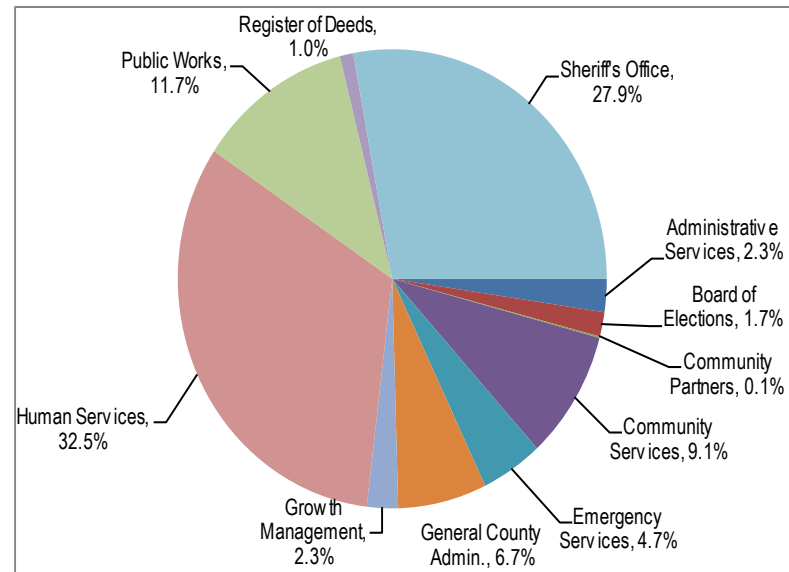
General Fund	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	Percent of Total
<b>Personnel FTE Summary</b>				
Administrative Services	22.00	12.90	12.90	1.3%
Board of Elections	12.67	12.79	17.75	1.7%
Community Partners	-	1.00	1.00	0.1%
Community Services	88.83	91.43	93.40	9.1%
Emergency Services	47.89	46.76	46.76	4.5%
General County Admin.	64.86	68.89	68.89	6.7%
Growth Management	23.00	24.10	24.10	2.3%
Human Services	322.79	325.01	330.49	32.1%
Public Works	4.03	-	-	0.0%
Register of Deeds	10.48	10.48	10.48	1.0%
Sheriff's Office	282.94	282.84	285.41	27.7%
<b>Total FTE's</b>	<b>879.49</b>	<b>876.20</b>	<b>891.18</b>	<b>86.6%</b>



Union County, NC	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	Percent of Total
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### Personnel FTE Summary

Administrative Services	22.00	24.00	24.00	2.3%
Board of Elections	12.67	12.79	17.75	1.7%
Community Partners	-	1.00	1.00	0.1%
Community Services	88.83	91.43	93.40	9.1%
Emergency Services	49.04	47.91	47.91	4.7%
General County Admin.	64.86	68.89	68.89	6.7%
Growth Management	23.00	24.10	24.10	2.3%
Human Services	322.79	329.02	334.50	32.5%
Public Works	110.36	114.36	120.15	11.7%
Register of Deeds	10.48	10.48	10.48	1.0%
Sheriff's Office	284.94	284.84	287.41	27.9%
<b>Total FTE's</b>	<b>988.97</b>	<b>1,008.82</b>	<b>1,029.59</b>	<b>100.0%</b>



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- Board of Elections experienced an increase of 4.96 FTE, as a result of the primaries and elections in the coming year. The positions are however neither full time nor permanent.
- Community Services increased by 1.97 FTE. The breakdown is as follows:
  - Parks and recreation will be getting a .45 FTE Office Support Staff to assist at Cane Creek Park.
  - Increasing a PT Conservation Education Specialist from (.48 FTE) in Soil and Water Conservation to 1.00 FTE.
  - Cooperative Extension will be getting a Secretary (1.0 FTE) that will be 50% state funded.
- Human Services experienced net growth of 5.48 FTE. Additional positions are due to five Social Worker positions (one Investigative/Assessment/Treatment position, two Guardianship positions, and two Adult Protective Services positions), an additional full-time and part-time Drivers (1.48 FTE), net of a reduction of a Processing Assistant.
- The Sheriff's Office experienced a 2.57 FTE increase. The expansion was from increase of a part time Administration to full time; a FT Animal Care Specialist and FT Crime Scene Investigator are also being added.

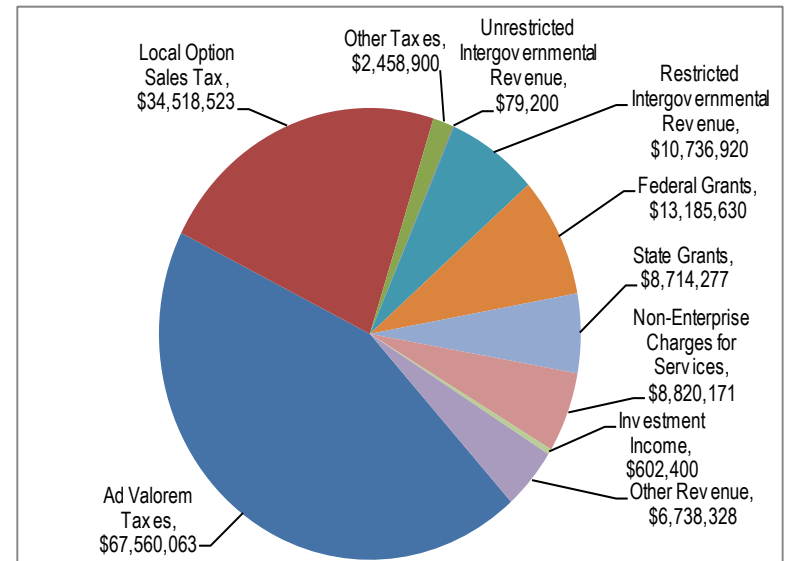
The overall impact of the above changes is a 14.98 FTE increase in the General Fund.

### Revenue Highlights

The total estimated General Fund revenue is \$153.4 million. This is net of any UCPS funding, and represents a \$4.74 million or 3.00 percent decrease over FY 2015, excluding other funding sources.

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GENERAL FUND SUMMARY	FY 2016	
	Adopted	Percent
<b>REVENUE</b>		
Ad Valorem Taxes	\$ 67,560,063	44.0%
Local Option Sales Tax	34,518,523	22.5%
Other Taxes	2,458,900	1.6%
Unrestricted Intergovernmental Revenue	79,200	0.1%
Restricted Intergovernmental Revenue	10,736,920	7.0%
Federal Grants	13,185,630	8.6%
State Grants	8,714,277	5.7%
Non-Enterprise Charges for Services	8,820,171	5.7%
Investment Income	602,400	0.4%
Other Revenue	6,738,328	4.4%
<b>Total Revenue</b>	<b>\$ 153,414,411</b>	<b>100.0%</b>



- Ad Valorem Taxes make up the largest portion of the General Fund revenue, at 44.0 percent.
- After revaluation, the assessed value of real, personal, motor vehicle, and public utility



property will be approximately \$23,400,549,854 for FY 2016. At the adopted tax rate amount of 28.82 cents (one of four parts of the tax rate) for County government, with 98.6% collection rate (97.0% for motor vehicle property only), the current ad valorem property tax is estimated to generate \$66,406,023 for FY 2016, a decrease of 2.77 percent over FY 2015 amount of \$68,297,319 (if the FY 2015 amount had also been delineated into four tax rate parts), and reflects modest year over year tax base decline due to revaluation.

- Prior year's ad valorem collections are anticipated to decrease by \$1,843,500, from \$2,418,500 to \$575,000. This is due to continually improving collection rates and the implementation of the State's vehicle tax collection system, therefore, there are now lower balances that can be collected on a prior year basis.
- Current and prior years' ad valorem interest is also expected to decrease by \$250,500, from \$652,500 to \$402,000 due to continuing collection improvements, leaving lower balances that can be collected with interest.
- Unrestricted Local Option Sales Tax receipts are estimated to increase by \$3,458,971 or 14.65 percent over the FY 2015 budget of \$23,099,924 to \$26,483,895 for FY 2016. The FY 2016 budget amount reflects a 5.49 percent growth over the estimated actual for FY 2015 of \$25,106,672.
- Other taxes and licenses are expected to increase by \$75,900 to \$2,458,900, a 3.19 percent increase due to higher anticipated real property transfer taxes and higher vehicle/ equipment rental taxes.
- Unrestricted intergovernmental revenue is comprised of ABC profit distribution from the City of Monroe and the Town of Waxhaw.
- Restricted intergovernmental revenue is comprised of Medicaid Hold Harmless funds and court facility fees, both provided by the State. The State estimate for Medicaid Hold Harmless increased by \$359,008, from \$5,600,992 to \$5,960,000 for FY 2016. Court facilities fees are expected to decrease by \$34,000, from \$207,000 to \$173,000 based on current trends in this revenue source.

- Federal Grant revenue makes up 8.6 percent of the total revenue. It is anticipated that Federal Grant revenue will grow by 5.35 percent or \$669,221 going from \$12.5 million in FY 2015 to \$13.2 million.
  - In Social Services, Federal Grants are anticipated to grow by 10.2 percent, or \$1,050,214 going from \$10.2 million in FY 2015 to \$11.3 million in FY 2016.
  - In Public Health, Federal Grants are anticipated to decrease by 15.9 percent, or \$200,764 going from \$1.3 million in FY 2015 to \$1.1 million in FY 2016.
- State Grant revenue comprises 5.7 percent of the total General Fund revenue. State Grant revenue is anticipated to increase by \$121,213, going from \$8.6 million in FY 2015 to \$8.7 million in FY 2016.
  - In Social Services, State Grants are anticipated to increase by 1.55 percent, or \$114,782 going from \$7.4 million in FY 2015 to \$7.5 million in FY 2016.
  - In Public Health, State Grants are anticipated to decrease by 14.96 percent, or \$64,296 from \$429,748 in FY 2015 to \$365,452 in FY 2016.
- Non-Enterprise Charges for Services provide 5.7 percent of the total revenue in the General Fund. Charges for services are anticipated to decrease by 7.52 percent, or \$716,990, going from \$9.5 million in FY 2015 to \$8.8 million in FY 2016.
  - In Building Code Enforcement, charges for services are anticipated to decrease by 11.24 percent, or \$368,900 going from \$3.3 million in FY 2014 to \$2.9 million in FY 2016. This growth is a result of the slowdown in the permit activity.
- Investment Income is anticipated to grow modestly at 20.48 percent, or \$102,400 from \$500,000 in FY 2015 to \$602,400 in FY 2016. This reflects the market conditions and minimal return all investors are experiencing.
- Other Revenue provides 4.4 percent of the total revenue in the General Fund. Other revenues are anticipated to decrease by 5.38 percent, or \$383,273, going from \$7.1 million in FY 2015 to \$6.7 million in FY 2016.



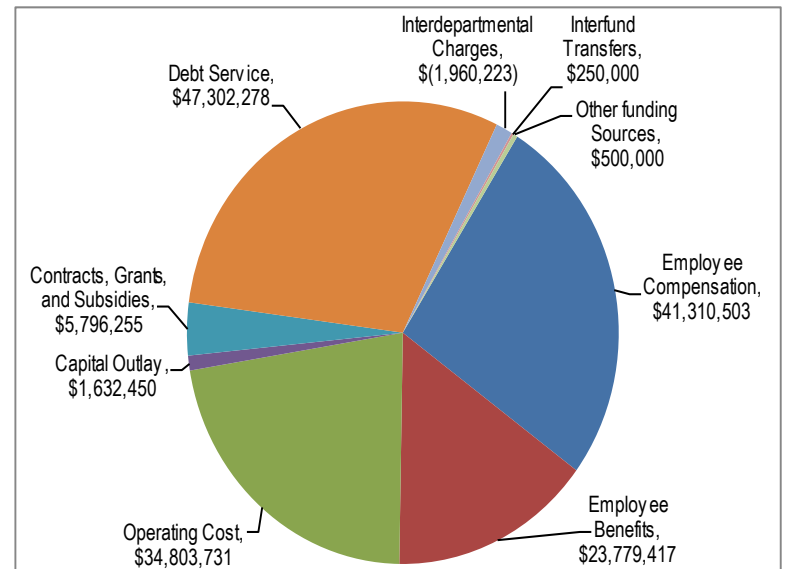
- The largest portion of the other revenue comes from Hospital Lease revenue, at about \$6.1 million annually.
- The remainder of the revenue comes through leasing land, sale of assets, donations, and other miscellaneous sources.

### Expenditure Highlights

Total General Fund expenditures are expected to decrease by \$16.8 million, or 9.86 percent, going from \$170.2 million in FY 2015 to \$153.4 million in FY 2016.

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GENERAL FUND SUMMARY	FY 2016	
	Adopted	Percent
<b>EXPENDITURES</b>		
Employee Compensation	\$ 41,310,503	26.9%
Employee Benefits	23,779,417	15.5%
Operating Cost	34,803,731	22.7%
Capital Outlay	1,632,450	1.1%
Contracts, Grants, and Subsidies	5,796,255	3.8%
Debt Service	47,302,278	30.8%
Interdepartmental Charges	(1,960,223)	-1.3%
Interfund Transfers	250,000	0.2%
Other funding Sources	500,000	0.3%
<b>Total Expenditures</b>	<b>\$ 153,414,411</b>	<b>100.0%</b>



- Employee Compensation is 26.9 percent of the total General Fund budget. As discussed in the Personnel discussion, there 14.98 FTE increase of FTE's in the General Fund. This is due to 2.57 FTE additions in the Sheriff's office, 5.48 FTE additions in Human Services, 1.97 FTE additions in Community Services, and 4.96 FTE temporary FTE's in Board of Election (as a result of the primaries in FY 2016). The net impact of these FTE changes, planned merit



increases, and pay plan adjustments generated a growth of 7.63 percent, or \$2.9 million, going from \$38.4 million in FY 2015 to \$41.3 million in FY 2016.

- Employee Benefits make up 15.5 percent of the total General Fund operating budget. Employee benefits costs are anticipated to increase 6.62 percent, or \$1.5 million, going from \$22.3 million in FY 2014 to \$23.8 million in FY 2016.
  - The largest cost increase in this category is for other post-employment benefits (OPEB). The contribution rate was increased from \$2,166 per position to \$2,888 per position, a 33 percent increase. The overall anticipated impact, including net FTE changes, is an additional \$630 thousand to the General Fund, an increase from \$1.9 million to \$2.5 million.
  - The remaining benefit cost increases for retirement, 401-K, FICA, health and dental benefits, unemployment insurance, workers' compensation, and miscellaneous benefit contributions for the General Fund, including FTE changes, merit and pay plan adjustments, is an additional \$846 thousand to the General Fund, an increase from \$20.4 million to \$21.3 million.
- Operating Costs make up 22.7 percent of the total General Fund operating budget. Operating costs are anticipated to increase by 2.95 percent, or \$1.0 million, going from \$33.8 million in FY 2015 to \$34.8 million in FY 2016.
  - Public assistance declined by \$1.0 million due to reduced pass through revenue for Child Care Block Grant Funds.
  - Legal services declined by \$700 thousand in relation to school litigation.
  - Professional services declined by \$819 thousand primarily due to one-time cost in FY 2014 of \$473 thousand, costs being relocated to internal service funds of 143 thousand, and other efficiencies of \$203 thousand.
  - Operating costs increase by \$815 thousand net due to internal service fund charges for information technology, phone and GIS services from the new Information Technology Fund, an internal service fund.
  - Operating costs increases of \$492 thousand net due to additional internal service fund charges for facility occupancy overhead costs from the new Facility Management Fund.

- Capital Outlay makes up 1.1 percent of the General Fund budget and totals \$1.6 million. This is comprised primarily of approximately \$1.1 million is for the replacement of vehicles and equipment in the Sheriff's Office service area, \$102 thousand for vehicle replacements in the Human Services service area, and \$44 thousand for equipment replacements in the Emergency Services service area, \$125 thousand for land improvements in the Community Services area, and \$291 thousand for unallocated vehicle replacements in the Non-Departmental area.
- Contracts, Grants, and Subsidies make up 3.8 percent of the General Fund budget and total \$5.8 million. Contracts, Grants, and Subsidies costs are anticipated to decrease by 54.35 percent, or \$6.9 million, going from \$12.7 million in FY 2015 to \$5.8 million in FY 2016, as a result of EMS and Fire protection being moved into their own funds.
  - A reduction of \$1.5 million in General Fund subsidy to the fire districts due to the implementation of the Fire Budgetary Fund in FY 2016.
  - A reduction of \$5.3 million in General Fund for EMS due to the implementation of the EMS Budgetary Fund in FY 2016.
- Debt Services the largest component of the General Fund at 30.8 percent of the budget. The anticipated debt service for FY 2015 is down by 2.27 percent or \$1.1 million, going from \$48.4 million in FY 2015 to \$47.3 million in FY 2016. This reduction is primarily due to the refunding of debt and principal debt retirements.
- Interdepartmental charges are used to net the cost of internal services provided to other service areas within the County. These charges reduce the operating budget by the amount charged to the other service areas for items such as tax collection positions for Public Works revenue collections, procurement position for Public Works procurement goals, indirect cost allocation plan charges to Public Works, Sheriff's deputy charges to Human Services, foster care payments for the Group Home and transportation charges from Human Services to other service areas. The charges increased by \$357,597, from \$1.6 million to \$1.9 million in FY 2016.





- Interfund transfers in FY 2016 total \$250,000 from the General Fund to the General Capital Project Fund.
- Other Budgetary Accounts reflect the budgeted contingency of \$500,000.

### Changes in Fund Balance

The planned Unassigned Fund Balance at June 30, 2015 is \$468,191. At the close of FY 2015, this number will change based on the audit results. At that point the Board of County commissioners may act accordingly within their unassigned fund balance policy.

### Union County Public School Funding

On May 15, 2015, the Board of County Commissioners received the Board of Education's (BOE) request for FY 2016 UCPS funding.

During the May 18, 2015, Board of County Commissioners meeting the BOCC requested a joint meeting with the BOE to discuss the specific components of the request and to ask questions to better understand the needs of the school system. This meeting did not occur prior to the adoption of the budget on June 29, 2015.

The County Manager and staff reviewed the UCPS request and analyzed specific components based on the County's understanding. In the absence of the public dialogue some assumptions were made and are reflected in the adopted budget for UCPS.

While there are various components to the Board of Education's request, based on "The Uniform and Interim Budget: Summary of Revenues and Expenditures", the BOE's request for local funding was a total of \$293.2 million. It is worth noting however that based on the full document; it appears that the total local funding request could have been as much as \$497.2 million.

In FY 2016, UCPS is anticipating a 1.36 percent increase in ADM or 562 students across the entire system.

Based on staff's understanding, the Board of Education requested \$104,460,942 for current expense. This was a \$17.4 million increase or 19.9 percent in current expense funding from FY 2015. The breakdown as follows:

In addition the current expense request, the BOE requested \$19.8 million for capital maintenance, an increase of \$254,442 or about 1.3 percent.

The capital maintenance request covered a number of projects, but primarily broke down as follows:

Current Expense	FY 2016 BOE Request
FY 2014-15 Base Funding	\$ 87,097,884
Estimated Utility Cost Increases	737,863
Increased Payments to Charter Schools	1,115,000
Local Impact of Virtual Charter School	86,373
Local Impact of State Teacher Pay Increases	385,471
Increased Cost of State Benefits	377,970
Tier Increase for Locally Paid Assistant Principals	49,495
General Liability Insurance Increases	45,117
COLA for Non-Certified Personnel ~ 1.6%	868,806
Increase in Teacher Supplements	11,295,486
Increase Principal Supplements	522,579
Increase Assistant Principal Supplements	552,343
Maintenance Increases	327,670
Supplement Adjustments	72,780
Increase in Athletic Supplements	173,245
Loss of State Driver's Education	752,860
<b>Total</b>	<b>\$ 104,460,942</b>

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	FY 2016 BOE Request
Roofing Projects	\$ 9,970,105
Unspecified Maintenance Capital Outlay	2,000,000
Other Projects	2,457,649
Benton Heights Renovations	1,891,623
IP Camera Replacement	1,307,250
IT/Transportation Funding	1,000,000
Benton Heights Roofing Project	543,600
Unspecified Scope/Market Driven Adjustments	615,797
<b>Total</b>	<b>\$ 19,786,024</b>

\*\*Benton Heights Roofing Project was funded through FY 2015 Budget Amendment.

In addition to the capital maintenance portion, the BOE has included estimated "Brick and Mortar" projects to be included in a bond referendum. It is anticipated that the BOE will request a \$158 million general obligation bond referendum no later than December 2015. Assuming the passage of the referendum, there would be an increase of about \$15.8 million annually for debt service.

Assuming all of these to be the case, the eventual tax necessary to fund the request is about 61 cents, an increase of 33.6 percent from FY 2015's schools tax of 45.5 cents. This translates to an additional cost of about \$280 annually for a tax payer with a \$200,000 home and a \$9,500 car.

### Adopted FY 2016 UCPS Local Funding

When establishing the recommended funding level, several priorities were considered.

- Fiscal sustainability creating a plan that establishes a level of funding sufficient to fund the opportunity for a sound, basic education, while establishing sustainable tax rates.
- Capital maintenance and ensuring a safe and secure environment within the UCPS facilities.
- The County should fund shortfalls in federal or state funding only where necessary to provide a sound, basic education or to secure a safe and secure school environment.
- Prioritizing the various requests while balancing the fiscal constraints.
- Ensuring that all funding is specifically assigned, allowing contingent funding to be reprioritized to higher priority items.

With these goals in mind, following review and consideration of UCPS' needs, the following was adopted for FY 2016 UCPS Local Funding.

The adopted Schools' Ad Valorem Tax Rate for FY 2016 is .4572 per \$100 of taxable value. The recommended tax rate generates \$105,350,422 of total ad valorem funding. In addition to the ongoing funding from the tax rate, a \$3,198,873 use of the smoothing reserve and fund balance was appropriated for one-time capital items.

The adopted current expense funding is \$91,922,668, a \$4,824,784 or 5.54 percent growth from FY 2015. The increase above the FY 2015 funding of \$87,097,884 is for the following.

- \$385,471 to fund the State Teacher Pay Increases.
- \$377,970 to fund State benefit cost increases.
- \$5,000,000 to fund teacher supplements. Funding teachers is a State responsibility. It is hoped that the adopted State budget will provide additional funding for teachers. In addition, based on the "2013-14 Annual Report on Teachers Leaving the Profession G.S. 115C-12(22)" the analysis of the last five years' teacher turnover, Union County is just above the state average and lower than other school systems in the region. Based on the analysis it does not appear that UCPS is losing teachers at a significantly greater rate than other school districts. However, to help find and retain the highest qualified teachers, additional supplement funding is provided.

The \$5.0 million for teacher supplements is comprised of \$2.5 million additional funding provided in the FY 2016 adopted budget and it is recommended that UCPS reprioritize a portion of the FY 2015 adopted budget of \$87,097,884 base funding to provide the remaining \$2.5 million.

- \$868,806 for non-certified employee performance pay increases. It is recommended that UCPS allocate pay increases based on performance and not based on a cost of living adjustment.



- \$692,537 for utility cost increases. This is based on the County's estimate of a 6.57 percent increase.

The Board of County Commissioners appropriates this funding to the function level, with a transfer of up to ten percent between functions allowed.

### **Capital Funding**

In addition to the current expense funding, it appears that the BOE requested \$177,436,024 of capital funding. Based on the representations made it appears the request includes \$19,786,024 of capital maintenance and \$157,650,000 of brick and mortar projects as a possible 2016 bond election.

Concerning the \$157.65 million, it is recommended that the joint working group be reconvened when the latest demographic study is complete concerning school population growth and the specific areas this will occur. It is recommended that the charge to the working group be to evaluate the individual projects and ultimately make project recommendations to the Board of Education and the Board of County Commissioners.

It is not recommended that any funds be expended on the possible bond projects until a referendum is passed.

The adopted FY 2016 capital funding is a total of \$16,626,627. The amount is funded through 5.82 cents or \$13,427,754 of the Schools' Tax and \$3,198,873 of the rate smoothing reserve and fund balance.

The \$16,626,627 of funding is adopted for the following areas:

- \$9,970,105 for roofing projects.
- \$2,457,649 for structural, mechanical and site improvement projects.
- \$1,891,623 for Benton Heights Renovations.
- \$1,307,250 for IP Security Cameras.
- \$1,000,000 for technology and transportation needs.

Included in the request, but not recommended for funding was a \$543,600 request for roofing at Benton Heights, which was funded

in FY 2015 through the County's capital project ordinance (CPO) #170.

Also included in the request were two unspecified projects; one for ongoing preventive maintenance capital outlay of \$2,000,000 and scope and/or market adjustments of \$615,797. These two projects were viewed as contingent projects and as such the recommended funding for increased teacher supplements was a higher priority.

In addition these funds have been appropriated by school and separated between roofing projects and other projects as shown in *UCPS Capital Program schedule in Section R - Capital Improvement Programs* of this budget document. For contingent needs that arise during the year, the County Manager is authorized to approve cumulative transfers of up to ten percent between projects. If there is a greater need, the BOE may request the transfers from existing projects be placed on the next Board of County Commissioners meeting agenda.

### **Union County Volunteer Fire Departments**

Union County is protected by 18 Volunteer Fire Departments operating out of 25 stations. Some of these departments are staffed by paid employees and, in many cases, are staffed solely with volunteers. These stations are placed throughout the County in order to provide optimal response times and optimal insurance ratings for citizens. The County is covered by 19 Response Districts where the department located in the district is the primary responder for fire and rescue incidents. Additionally, all departments serve as medical first responders for medical emergencies. All departments respond to mutual aid calls in support of other departments.

In addition to the Volunteer Departments, the City of Monroe provides a full service municipal department with 5 stations located throughout the City of Monroe, which is funded through the City's General Fund.

The majority of funds for the 18 Fire Departments come from funding districts that collect either fees or property taxes. The Hemby Bridge and Stallings Fire Departments are funded by Rural Fire Protection Tax Districts. The Wesley Chapel, Springs, and Waxhaw Fire Departments



are funded by Fire Service Districts. County Commissioners annually assess property taxes for each of these 5 districts, and taxes collected are remitted to the department servicing the district through a contract with the County. Remaining departments are funded by Fire Fee Districts where fees are annually established by the County Commissioners, and the collected fees are also remitted to the department servicing the district through a contract.

Tax Districts also receive a portion of collected sales taxes. Commissioners have historically provided a subsidy from the County General fund for fee districts, and in limited circumstances, have provided additional allocations if the budget required for the fee district exceeds projected fee revenue limits established by State law.

### FY 2015-2016 Opportunities

The adopted budget continues to provide funds for the supplemental staffing plan recommended previously by the Union County Fire Commission. Supplemental staffing is currently provided to 14 of the 18 fire departments. The FY 2016 budget provides funds for continuing and/or increasing supplemental staffing in these 14 departments. The full staffing model should be in place over the next three years.

### Goals and Objectives

In 2012, the Union County Commissioners defined four major objectives for volunteer fire services, and the Union County Fire Commission began developing plans to meet those objectives. Those objectives are:

1. Develop a plan to provide resources for paid staffing.
2. Develop an overall strategy prioritizing how the County will invest in additional rescue capabilities, as well as maintain current rescue capabilities.
3. Develop a Strategy targeting geographical areas to invest resources needed to lower Insurance Services Office (ISO) ratings in those areas.
4. Develop and propose a different system for funding fire districts where limited fee potential exists.

### Related Capital Projects

No capital projects are proposed for FY 2016.

### Water and Wastewater Operating Fund

### Service Summary

The Public Works Department consists of the following primary functions:

- **Water and Wastewater**

- Provide safe and high-quality drinking water that meets state, federal, and operating requirements.
- Provide an adequate supply of water at sufficient pressure through the efficient operation and maintenance of the water pumping system and pump stations.
- Provide reliable and cost-effective collection, treatment, and recycling of wastewater conforming to state and federal regulations.
- Provide responses to customer service requests; ensure accurate metering of delivered water, and timely repair or replacement of malfunctioning meters.
- Provide billing to utility customers for collection of revenues.
- Educate the public concerning water conservation, water-wise landscaping, and wastewater recycling.
- Provide engineered, water resource planning to manage and protect water resources and infrastructure.
- Review, approve and inspect all new developer contributed infrastructure to assure conformance with our standards and master plan
- Perform predictive, preventative, and emergency maintenance of water lines, sewer lines, lift stations, man holes, and fire hydrants.

### Goals and Objectives

- **Water and Wastewater**

- **Engineering:** to ensure timely implementation of water and sewer CIP to meet projected service demands; to assure that new developer-



contributed infrastructure is in conformance with County standards and master plan objectives.

- **Operations:** to safely and efficiently operate and maintain current infrastructure to reliably meet performance and regulatory standards while maximizing the useful life of assets and facilities; to meet and/or exceed local, state and federal regulations for potable water and wastewater discharge.
- **Business Operations:** to maintain affordable, equitable water and sewer rates; to provide professional and courteous service to all customers.

### Personnel FTE Summary

The adopted Water and Sewer Fund FY 2016 budget includes 92.68 FTEs. This is an increase of 4.70 FTE, or 5.34 percent, from 87.98 FTE in FY 2015 to 92.68 FTE in FY 2016. There are five new positions which include a Community Relations Manager, Administrative Assistant, Meter Technician, Utility Mechanic, Utility Crewleader. Other personnel count declines of .30 FTE are due to the reallocations of positions within the Public Works Service Area funds.

### Rate Increases

The County implemented the second of an adopted three year rate ordinance that includes a 6.5 percent increase for water and wastewater charges for service for FY 2016, which will take effect in July 2015.

### Revenue Highlights

Estimated Water and Wastewater Charges for Service will increase by 13.64 percent or \$4.6 million, from \$33.5 million to \$38.1 million in FY 2016.

- The Adopted FY 2016 budget assumes a 6.5 percent increase in rate revenue from both water and wastewater services.

### Water and Wastewater

- In 2014, the Board of County Commissioners adopted its second consecutive three-year water and wastewater rate ordinance. The FY 2016 rates established in the ordinance are projected to produce a 6.5 percent increase in rate revenue from both water and wastewater services.
- The typical single-family residential household will notice a minimal increase in monthly base charges for both water and wastewater (\$0.80 and \$0.65, respectively). Volumetric rates, or cost per 1,000 gallons, will increase by \$0.15 for residential water usage, \$0.25 for irrigation water usage and \$0.30 for wastewater services.
- These moderate rate increases will help facilitate the current operating and long-term capital plan needs.
- Pay-go capital and debt service for capital are the largest drivers of the water and wastewater operating budget. Debt funding, paid primarily by future users of the system, is used to fund expansion and long-term improvements to the system. Pay-go funding is used for renewal and replacement of existing infrastructure. Current users carry these costs.

### Expenditure Highlights

Anticipated expenditures for the Water and Wastewater Fund increased by 10.2 percent, or \$3.56 million from \$34.9 million to \$38.5 million in FY 2016.

- Compensation for employees is increasing by 5.34 percent or \$227,441, from \$4,262,599 to \$4,490,040 for FY 2016. This net increase is comprised additional 4.00 FTE coming from Water and Wastewater.
- Benefits for employees are decreasing by 11.31 percent or \$273,201, from \$2,414,677 to \$2,687,878 for FY 2016. This is comprised of increases for additional 4.00 FTE and benefit cost increases.
- Operating costs are increasing by 1.27 percent or \$175,785, from \$13,844,032 to \$14,019,817 for FY



2016. This small increase is a result of increasing customer base.

- Capital outlay expenditures are increasing by 18.19 percent or \$136,051 from \$748,057 to \$884,108 for FY 2016.
- Contracts, grants, and subsidies are increasing by \$77,959, from \$2,614,402 to \$2,692,361 in FY 2016.
- Debt service requirements are decreasing by 2.01 percent from \$6,115,226 to \$6,031,378 for FY 2016 due to reductions principal balances.
- Interfund transfers are increasing by 57.44 percent or \$2,793,732, from \$4,863,416 to \$7,657,148 in FY 2016. The FY 2016 amount is comprised of a \$7,442,319 transfer to the Water and Sewer Capital Fund for pay-go projects and \$214,829 to the Stormwater Operating Fund for its operations, which are not covered completely by the revenue generated via Stormwater fees.

### Changes in Fund Balance

The anticipated Water and Wastewater Fund balance as of June 30, 2015 is anticipated to be \$37.5 million.

The anticipated available cash position of the Water and Sewer Operating Fund is \$36.3 million and may be supplemented by \$2.95 million from the Water and Sewer Capital Project Fund if necessary. The combined cash position of \$39.3 million, covers the anticipated working capital policy requirement of \$36.0 million.

The Fund Balance assumption is based on budgeted revenues and expenditures. Actual will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are estimated for FY 2015 and are unaudited.

### Capital Program

The Public Works Capital Program reflects a significant investment, \$416.2 million, in the Water and Wastewater System.

The FY 2016-2021 Union County Capital Improvement Program was approved with the adoption of the budget. The water and Sewer master plan was approved in December 2011.

PWCP Six-Year Program	Program Total
<b>System Improvements and Expansion Programs</b>	
762 Zone Improvements	\$ 4,960,700
853 South Zone Improvements	1,711,000
853 West Zone Improvements	27,815,000
935 Zone Improvements	418,000
Crooked Creek Basin Improvements	38,068,800
CRWTP Improvements	43,740,814
Developer Funded Projects	38,412,000
Eastside Wastewater Improvements	51,759,957
New 880 Pressure Zone	10,900,245
New Lake Twitty Sewer Shed	5,569,000
Short Line Extensions	5,587,000
Town Center Sewer Development	2,107,440
Twelve Mile Creek WWTP System Improvements	63,937,615
UCPW Buildings and Improvements	10,915,376
Yadkin Water Supply	161,804,510
<b>Total System I &amp; E Programs</b>	<b>\$ 467,707,457</b>
<b>System Rehabilitation and Renewal</b>	
Wastewater Pump Station Improvements	\$ 6,214,000
Wastewater Rehabilitation and Replacement	15,702,960
Water & Wastewater Master Plan	681,000
Water Rehabilitation and Replacement	17,577,979
Water Tank Rehabilitation	1,674,000
<b>Total System R &amp; R Programs</b>	<b>\$ 41,849,939</b>
<b>Total PWCP Six Year Program</b>	<b>\$ 509,557,396</b>



### Other Funds Estimated Changes in Fund Balance

The Fund Balance assumption is based on budgeted revenues and expenditures. Actual will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are planned for FY 2015 and are unaudited.

### Solid Waste Capital Reserve Fund

#### Anticipated Solid Waste Capital Reserve Fund Balance

June 30, 2014 Unrestricted Fund Balance	\$ 2,310,618
FY 2015 Estimated Addition / (Use)	-
Estimated June 30, 2015 Unrestricted Fund Bal.	\$ 2,310,618
FY 2016 Proposed Addition / (Use)	-
Projected June 30, 2016 Unrestricted Fund Bal.	<u>\$ 2,310,618</u>

### Solid Waste Operating Fund

#### Anticipated Solid Waste Operating Fund Balance

June 30, 2014 Unrestricted Fund Balance	\$ 2,489,272
FY 2015 Estimated Addition / (Use)	(645,351)
Estimated June 30, 2015 Unrestricted Fund Bal.	\$ 1,843,921
FY 2016 Proposed Addition / (Use)	(453,341)
Projected June 30, 2016 Unrestricted Fund Bal.	<u>\$ 1,390,580</u>
Cash and Investments	\$ 1,190,479
Working Capital Requirement (2 months)	760,057
Amount in Excess Working Capital Requirement	430,422

### Automation Enhancement Fund

#### Anticipated Automation Enhancement Fund Balance

June 30, 2014 Restricted Fund Balance	\$ -
FY 2015 Estimated Addition / (Use)	-
Estimated June 30, 2015 Restricted Fund Balance	\$ -
FY 2016 Proposed Addition / (Use)	-
Projected June 30, 2016 Unrestricted Fund Bal.	<u>\$ -</u>

### Springs Fire District Fund

#### Anticipated Springs Fire District Fund Balance

June 30, 2014 Restricted Fund Balance	\$ 49,184
FY 2015 Estimated Addition / (Use)	-
Estimated June 30, 2015 Restricted Fund Balance	\$ 49,184
FY 2016 Proposed Addition / (Use)	-
Projected June 30, 2016 Unrestricted Fund Bal.	<u>\$ 49,184</u>

### Emergency Telephone System Fund

#### Anticipated Emergency Telephone System Fund Balance

June 30, 2014 Restricted Fund Balance	\$ 2,195,523
FY 2015 Estimated Addition / (Use)	(541,025)
Estimated June 30, 2015 Restricted Fund Balance	\$ 1,654,498
FY 2016 Proposed Addition / (Use)	(172,449)
Projected June 30, 2016 Unrestricted Fund Bal.	<u>\$ 1,482,049</u>



### Waxhaw Fire District Fund

#### Anticipated Waxhaw Fire District Fund Balance

June 30, 2014 Restricted Fund Balance	\$	117,526
FY 2015 Estimated Addition / (Use)		-
Estimated June 30, 2015 Restricted Fund Balance	\$	117,526
FY 2016 Proposed Addition / (Use)		-
Projected June 30, 2016 Unrestricted Fund Bal.	\$	<u>117,526</u>

### Fee Supported Fire Districts Fund

#### Anticipated Fee Supported Fire Districts Fund Balance

June 30, 2014 Restricted Fund Balance	\$	78,188
FY 2015 Estimated Addition / (Use)		-
Estimated June 30, 2015 Restricted Fund Balance	\$	78,188
FY 2016 Proposed Addition / (Use)		-
Projected June 30, 2016 Unrestricted Fund Bal.	\$	<u>78,188</u>

### Wesley Chapel Fire District Fund

#### Anticipated Wesley Chapel Fire District Fund Balance

June 30, 2014 Restricted Fund Balance	\$	133,393
FY 2015 Estimated Addition / (Use)		-
Estimated June 30, 2015 Restricted Fund Balance	\$	133,393
FY 2016 Proposed Addition / (Use)		-
Projected June 30, 2016 Unrestricted Fund Bal.	\$	<u>133,393</u>

### Hemby Bridge Fire District Fund

#### Anticipated Hemby Bridge Fire District Fund Balance

June 30, 2014 Restricted Fund Balance	\$	161,210
FY 2015 Estimated Addition / (Use)		-
Estimated June 30, 2015 Restricted Fund Balance	\$	161,210
FY 2016 Proposed Addition / (Use)		-
Projected June 30, 2016 Unrestricted Fund Bal.	\$	<u>161,210</u>

### Stallings Fire District Fund

#### Anticipated Stallings Fire District Fund Balance

June 30, 2014 Restricted Fund Balance	\$	81,996
FY 2015 Estimated Addition / (Use)		-
Estimated June 30, 2015 Restricted Fund Balance	\$	81,996
FY 2016 Proposed Addition / (Use)		-
Projected June 30, 2016 Unrestricted Fund Bal.	\$	<u>81,996</u>

### Stormwater Operating Fund

#### Anticipated Stormwater Operating Fund Balance

June 30, 2014 Unrestricted Fund Balance	\$	148,273
FY 2015 Estimated Addition / (Use)		(16,162)
Estimated June 30, 2015 Unrestricted Fund Bal.	\$	132,111
FY 2016 Proposed Addition / (Use)		-
Projected June 30, 2016 Unrestricted Fund Bal.	\$	<u>132,111</u>
Cash and Investments	\$	137,761
Working Capital Requirement (1 month)		19,152
Amount in Excess Working Capital Requirement		118,609





# All Funds

# FTE Report By Service Area

Position Title	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Administrative Services	18.00	18.00	23.00	22.00	24.00	24.00	0.00	0.00%
Board of Elections	11.96	18.76	12.37	12.67	12.79	17.75	4.96	38.78%
Community Partners	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Community Services	91.87	89.32	88.13	88.83	91.43	93.40	1.97	2.15%
Emergency Services	48.78	49.41	50.39	49.04	47.91	47.91	0.00	0.00%
General County Administration	58.84	59.10	60.70	64.86	68.89	68.89	0.00	0.00%
Growth Management	16.00	16.00	18.00	23.00	24.10	24.10	0.00	0.00%
Human Services	334.55	317.38	318.01	322.79	329.02	334.50	5.48	1.67%
Public Works	122.05	120.03	119.01	110.36	114.36	120.15	5.79	5.06%
Register of Deeds	9.00	9.08	9.48	10.48	10.48	10.48	0.00	0.00%
Sheriff's Office	260.05	261.33	271.46	284.94	284.84	287.41	2.57	0.90%
<b>Total All Funds</b>	<b>971.10</b>	<b>958.41</b>	<b>970.55</b>	<b>988.97</b>	<b>1,008.82</b>	<b>1,029.59</b>	<b>20.77</b>	<b>2.06%</b>

# All Funds Summary

# Service Area Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-159,650,925	-160,909,287	-162,147,450	-169,710,101	-189,742,080	-184,928,978	4,813,102	-2.54%
Local Option Sales Tax	-23,944,052	-26,373,178	-27,595,032	-30,284,690	-30,947,443	-35,447,634	-4,500,191	14.54%
Other Taxes	-3,157,576	-3,119,333	-3,431,659	-3,873,270	-3,813,898	-3,407,175	406,723	-10.66%
Unrestricted Intergovernmental Revenue	-108,028	-86,716	-81,981	-75,773	-82,500	-79,200	3,300	-4.00%
Restricted Intergovernmental Revenue	-10,587,935	-10,487,001	-10,990,062	-11,934,386	-10,931,560	-10,903,920	27,640	-0.25%
Federal Grants	-14,896,292	-15,537,525	-15,859,113	-14,965,362	-12,516,409	-13,185,630	-669,221	5.35%
State Grants	-5,008,057	-4,543,751	-3,900,615	-4,194,339	-8,593,064	-8,714,277	-121,213	1.41%
Non-Enterprise Charges For Services	-9,439,744	-10,366,301	-10,494,512	-11,931,694	-12,048,013	-11,796,701	251,312	-2.09%
Enterprise Charges for Services	-31,971,575	-33,354,292	-33,939,760	-42,760,866	-37,649,413	-42,040,588	-4,391,175	11.66%
Debt Proceeds - Restrtricted Revenue	-61,411,729	-112,861,125	-80,474,253	-5	0	0	0	0.00%
Investment Income	-1,687,099	-1,520,136	-615,635	-2,388,224	-2,360,000	-2,459,832	-99,832	4.23%
Other Revenue	-3,988,805	-62,883,332	-7,246,730	-7,338,741	-7,152,901	-6,942,985	209,916	-2.93%
Internal Service Fund Charges	-14,299,573	-16,615,911	-15,412,656	-16,526,301	-26,717,001	-28,183,747	-1,466,746	5.49%
Interfund Transfers	-180,493	-1,708,581	-20,318,413	-1,145,198	-1,174,282	-214,829	959,453	-81.71%
Other Funding Sources	0	0	0	0	-14,318,567	-4,048,969	10,269,598	-71.72%
<b>Total REVENUE</b>	<b>-340,331,883</b>	<b>-460,366,469</b>	<b>-392,507,871</b>	<b>-317,128,950</b>	<b>-358,047,131</b>	<b>-352,354,464</b>	<b>5,692,667</b>	<b>-1.59%</b>

<b>Service Area</b>								
Administrative Services	2,370,326	2,397,234	2,523,412	2,805,856	3,679,194	4,130,778	451,584	12.27%
Board of Elections	904,951	848,586	981,322	889,463	1,138,143	1,408,968	270,825	23.80%
Community Partners	7,918,846	6,751,377	6,232,950	6,549,104	7,549,990	7,500,752	-49,238	-0.65%
Community Services	6,800,482	6,978,980	7,208,244	7,387,839	8,275,109	8,534,913	259,804	3.14%
Emergency Services	14,720,914	16,533,636	16,667,655	18,698,791	22,594,000	22,310,154	-283,846	-1.26%
General County Administration	81,086,082	153,765,968	118,631,925	20,382,884	44,046,241	32,308,513	-11,737,728	-26.65%
Growth Management	1,861,838	1,965,512	1,964,384	2,657,745	2,881,753	2,846,504	-35,249	-1.22%
Human Services	35,642,057	35,554,281	34,890,011	35,647,071	41,352,044	43,293,911	1,941,867	4.70%
Public Works	30,934,501	70,838,692	38,108,217	35,530,063	44,200,333	47,638,981	3,438,648	7.78%
Register of Deeds	909,214	949,281	1,007,066	1,044,181	1,078,192	1,327,095	248,903	23.09%
Sheriff's Office	20,728,569	22,955,860	21,696,222	24,130,485	26,419,090	27,942,067	1,522,977	5.76%
Union County Public Schools	127,456,722	128,339,954	128,825,827	145,861,397	154,833,042	153,111,828	-1,721,214	-1.11%
<b>Total Expenditures</b>	<b>331,334,502</b>	<b>447,879,361</b>	<b>378,737,235</b>	<b>301,584,879</b>	<b>358,047,131</b>	<b>352,354,464</b>	<b>-5,692,667</b>	<b>-1.59%</b>

# All Funds

# FTE Report By Fund

Position Title	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
GENERAL FUND	853.90	843.23	852.39	879.49	876.20	891.18	14.98	1.71%
INFORMATION TECHNOLOGY FUND	0.00	0.00	0.00	0.00	11.10	11.10	0.00	0.00%
FACILITIES MANAGEMENT FUND	0.00	0.00	0.00	0.00	4.03	5.05	1.02	25.31%
FLEET MANAGEMENT FUND	0.00	0.00	0.00	0.00	4.01	4.01	0.00	0.00%
GENERAL SPECIAL REV ORD FUND	0.00	0.00	2.00	2.00	2.00	2.00	0.00	0.00%
EMERGENCY TELEPHONE SYSTEM	1.15	1.15	1.15	1.15	1.15	1.15	0.00	0.00%
GENERAL CPO FUND	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
WATER AND SEWER OPERATING FUND	91.61	91.22	94.50	84.82	87.98	92.68	4.70	5.34%
SOLID WASTE OPERATING FUND	21.39	19.76	18.44	19.45	20.95	20.87	-0.08	-0.38%
STORMWATER FUND	2.05	2.05	2.07	2.06	1.40	1.55	0.15	10.71%
<b>Total All Funds</b>	<b>971.10</b>	<b>958.41</b>	<b>970.55</b>	<b>988.97</b>	<b>1,008.82</b>	<b>1,029.59</b>	<b>20.77</b>	<b>2.06%</b>

# All Funds

# Gross Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-159,650,925	-160,909,287	-162,147,450	-169,710,101	-189,742,080	-184,928,978	4,813,102	-2.54%
Local Option Sales Tax	-23,944,052	-26,373,178	-27,595,032	-30,284,690	-30,947,443	-35,447,634	-4,500,191	14.54%
Other Taxes	-3,157,576	-3,119,333	-3,431,659	-3,873,270	-3,813,898	-3,407,175	406,723	-10.66%
Unrestricted Intergovernmental Revenue	-108,028	-86,716	-81,981	-75,773	-82,500	-79,200	3,300	-4.00%
Restricted Intergovernmental Revenue	-10,587,935	-10,487,001	-10,990,062	-11,934,386	-10,931,560	-10,903,920	27,640	-0.25%
Federal Grants	-14,896,292	-15,537,525	-15,859,113	-14,965,362	-12,516,409	-13,185,630	-669,221	5.35%
State Grants	-5,008,057	-4,543,751	-3,900,615	-4,194,339	-8,593,064	-8,714,277	-121,213	1.41%
Non-Enterprise Charges For Services	-9,439,744	-10,366,301	-10,494,512	-11,931,694	-12,048,013	-11,796,701	251,312	-2.09%
Enterprise Charges for Services	-31,971,575	-33,354,292	-33,939,760	-42,760,866	-37,649,413	-42,040,588	-4,391,175	11.66%
Debt Proceeds - Restricted Revenue	-61,411,729	-112,861,125	-80,474,253	-5	0	0	0	0.00%
Investment Income	-1,687,099	-1,520,136	-615,635	-2,388,224	-2,360,000	-2,459,832	-99,832	4.23%
Other Revenue	-3,988,805	-62,883,332	-7,246,730	-7,338,741	-7,152,901	-6,942,985	209,916	-2.93%
Internal Service Fund Charges	-14,299,573	-16,615,911	-15,412,656	-16,526,301	-26,717,001	-28,183,747	-1,466,746	5.49%
Interfund Transfers	-180,493	-1,708,581	-20,318,413	-1,145,198	-1,174,282	-214,829	959,453	-81.71%
Other Funding Sources	0	0	0	0	-14,318,567	-4,048,969	10,269,598	-71.72%
<b>Total REVENUE</b>	<b>-340,331,883</b>	<b>-460,366,469</b>	<b>-392,507,871</b>	<b>-317,128,950</b>	<b>-358,047,131</b>	<b>-352,354,464</b>	<b>5,692,667</b>	<b>-1.59%</b>
<b>EXPENDITURES</b>								
Employee Compensation	38,520,620	38,246,724	38,740,326	41,269,111	44,609,189	47,957,993	3,348,804	7.51%
Employee Benefits	21,122,725	23,434,766	22,245,371	24,112,665	27,071,878	28,930,083	1,858,205	6.86%
Operating Cost	50,892,344	52,972,458	55,530,008	60,619,367	71,199,982	74,229,466	3,029,484	4.25%
Capital Outlay	632,802	1,730,845	1,684,395	2,994,074	5,258,453	3,327,674	-1,930,779	-36.72%
Contracts, Grants, and Subsidies	96,238,278	95,631,484	97,679,960	101,720,484	110,623,469	116,325,654	5,702,185	5.15%
Debt Service	119,819,224	175,405,861	157,365,039	53,461,113	54,555,956	53,333,656	-1,222,300	-2.24%
Interdepartmental Charges	-2,312,661	-2,437,803	-2,454,469	-6,034,481	-1,602,626	-1,960,223	-357,597	22.31%
Interfund Transfers	6,421,170	62,895,026	7,946,605	23,442,546	37,912,598	24,579,335	-13,333,263	-35.17%
Other Budgetary Accounts	0	0	0	0	8,418,232	5,630,826	-2,787,406	-33.11%
<b>Total EXPENDITURES</b>	<b>331,334,502</b>	<b>447,879,361</b>	<b>378,737,235</b>	<b>301,584,879</b>	<b>358,047,131</b>	<b>352,354,464</b>	<b>-5,692,667</b>	<b>-1.59%</b>
<b>Total All Funds</b>	<b>-8,997,381</b>	<b>-12,487,108</b>	<b>-13,770,636</b>	<b>-15,544,071</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Proposed	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Full-Time	898.30	882.30	898.00	916.00	934.00	951.00	17.00	1.82%
Part-Time	19.20	18.70	18.78	16.48	17.28	17.28	0.00	0.00%
Temp-Part-Time	53.60	57.41	53.77	56.49	57.54	61.31	3.77	6.55%
<b>Total All Funds</b>	<b>971.10</b>	<b>958.41</b>	<b>970.55</b>	<b>988.97</b>	<b>1,008.82</b>	<b>1,029.59</b>	<b>20.77</b>	<b>2.06%</b>

# GENERAL FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-155,408,713	-156,545,800	-157,703,452	-165,029,950	-76,391,825	-67,560,063	8,831,762	-11.56%
Local Option Sales Tax	-23,351,825	-25,665,903	-26,834,776	-29,449,465	-30,093,981	-34,518,523	-4,424,542	14.70%
Other Taxes	-1,568,697	-1,742,153	-2,093,213	-2,410,251	-2,383,000	-2,458,900	-75,900	3.19%
Unrestricted Intergovernmental Revenue	-108,028	-86,716	-81,981	-75,773	-82,500	-79,200	3,300	-4.00%
Restricted Intergovernmental Revenue	-10,587,935	-10,487,001	-10,990,062	-10,195,143	-10,931,560	-10,736,920	194,640	-1.78%
Federal Grants	-14,896,292	-15,537,525	-15,859,113	-14,965,362	-12,516,409	-13,185,630	-669,221	5.35%
State Grants	-5,008,057	-4,543,751	-3,900,615	-4,194,339	-8,593,064	-8,714,277	-121,213	1.41%
Non-Enterprise Charges For Services	-7,619,766	-8,281,086	-8,447,233	-9,428,436	-9,537,161	-8,820,171	716,990	-7.52%
Debt Proceeds - Restrtricted Revenue	-61,411,729	-76,440,701	-80,474,253	-5	0	0	0	0.00%
Investment Income	-697,055	-1,057,509	-116,819	-391,543	-500,000	-602,400	-102,400	20.48%
Other Revenue	-3,857,208	-62,693,727	-7,062,545	-7,075,905	-7,121,601	-6,738,328	383,273	-5.38%
Interfund Transfers	-686	-1,510,656	-20,023,787	-1,576	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-12,044,474	0	12,044,474	-100.00%
<b>Total REVENUE</b>	<b>-284,515,991</b>	<b>-364,592,528</b>	<b>-333,587,849</b>	<b>-243,217,748</b>	<b>-170,195,575</b>	<b>-153,414,411</b>	<b>16,781,164</b>	<b>-9.86%</b>
<b>EXPENDITURES</b>								
Employee Compensation	33,991,654	33,679,431	34,027,342	36,290,619	38,380,786	41,310,503	2,929,717	7.63%
Employee Benefits	17,744,514	19,831,076	18,628,024	20,176,147	22,303,475	23,779,417	1,475,942	6.62%
Operating Cost	27,295,856	27,729,639	27,620,876	31,944,327	33,805,622	34,803,731	998,109	2.95%
Capital Outlay	562,398	883,602	946,690	1,847,328	1,831,517	1,632,450	-199,067	-10.87%
Contracts, Grants, and Subsidies	89,659,551	88,363,788	90,496,489	93,222,207	12,698,328	5,796,255	-6,902,073	-54.35%
Debt Service	111,717,309	128,037,823	150,595,387	47,348,878	48,400,730	47,302,278	-1,098,452	-2.27%
Interdepartmental Charges	-2,312,661	-2,437,803	-2,454,469	-6,034,481	-1,602,626	-1,960,223	-357,597	22.31%
Interfund Transfers	3,303,552	57,005,745	51,979	17,943,931	13,517,600	250,000	-13,267,600	-98.15%
Other Budgetary Accounts	0	0	0	0	860,143	500,000	-360,143	-41.87%
<b>Total EXPENDITURES</b>	<b>281,962,173</b>	<b>353,093,301</b>	<b>319,912,318</b>	<b>242,738,956</b>	<b>170,195,575</b>	<b>153,414,411</b>	<b>-16,781,164</b>	<b>-9.86%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-2,553,818</b>	<b>-11,499,227</b>	<b>-13,675,531</b>	<b>-478,792</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Temp-Part-Time	45.20	51.03	47.41	50.13	51.18	55.16	3.98	7.78%
Part-Time	18.50	18.00	18.78	16.48	17.28	17.28	0.00	0.00%
Full-Time	790.20	774.20	786.20	812.88	807.74	818.74	11.00	1.36%
<b>Total GENERAL FUND</b>	<b>853.90</b>	<b>843.23</b>	<b>852.39</b>	<b>879.49</b>	<b>876.20</b>	<b>891.18</b>	<b>14.98</b>	<b>1.71%</b>

# SCHOOLS BUDGETARY FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	0	0	0	0	-108,376,464	-105,350,422	3,026,042	-2.79%
Investment Income	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-3,198,873	-3,198,873	0.00%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-108,376,464</b>	<b>-108,549,295</b>	<b>-172,831</b>	<b>0.16%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	0	0	0	0	87,097,884	91,922,668	4,824,784	5.54%
Interfund Transfers	0	0	0	0	19,531,582	16,626,627	-2,904,955	-14.87%
Other Budgetary Accounts	0	0	0	0	1,746,998	0	-1,746,998	-100.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,376,464</b>	<b>108,549,295</b>	<b>172,831</b>	<b>0.16%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

# RADIO BUDGETARY FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Restricted Intergovernmental Revenue	0	0	0	0	0	-167,000	-167,000	0.00%
Interfund Transfers	0	0	0	0	-835,000	0	835,000	-100.00%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-835,000</b>	<b>-167,000</b>	<b>668,000</b>	<b>-80.00%</b>
<b>EXPENDITURES</b>								
Operating Cost	0	0	0	0	0	167,000	167,000	0.00%
Capital Outlay	0	0	0	0	835,000	0	-835,000	-100.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>835,000</b>	<b>167,000</b>	<b>-668,000</b>	<b>-80.00%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

# FIRE BUDGETARY FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	0	0	0	0	0	-1,101,720	-1,101,720	0.00%
Total REVENUE	0	0	0	0	0	-1,101,720	-1,101,720	0.00%
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	0	0	0	0	0	1,101,720	1,101,720	0.00%
Total EXPENDITURES	0	0	0	0	0	1,101,720	1,101,720	0.00%
Total Fund Revenue (Over)/Under Expenditures	0	0	0	0	0	0		



# EMS BUDGETARY FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	0	0	0	0	0	-6,059,954	-6,059,954	0.00%
Non-Enterprise Charges For Services	0	0	0	0	0	-454,432	-454,432	0.00%
Other Revenue	0	0	0	0	0	-167,000	-167,000	0.00%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-6,681,386</b>	<b>-6,681,386</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
Operating Cost	0	0	0	0	0	17,785	17,785	0.00%
Contracts, Grants, and Subsidies	0	0	0	0	0	6,660,622	6,660,622	0.00%
Other Budgetary Accounts	0	0	0	0	0	2,979	2,979	0.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,681,386</b>	<b>6,681,386</b>	<b>0.00%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

# INFORMATION TECHNOLOGY FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Non-Enterprise Charges For Services	0	0	0	0	-250	0	250	-100.00%
Other Revenue	0	0	0	0	0	0	0	0.00%
Internal Service Fund Charges	0	0	0	0	-2,134,209	-2,672,700	-538,491	25.23%
Interfund Transfers	0	0	0	0	-52,000	0	52,000	-100.00%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2,186,459</b>	<b>-2,672,700</b>	<b>-486,241</b>	<b>22.24%</b>
<b>EXPENDITURES</b>								
Employee Compensation	0	0	0	0	604,283	670,720	66,437	10.99%
Employee Benefits	0	0	0	0	296,743	335,079	38,336	12.92%
Operating Cost	0	0	0	0	1,150,377	1,658,066	507,689	44.13%
Capital Outlay	0	0	0	0	135,056	0	-135,056	-100.00%
Other Budgetary Accounts	0	0	0	0	0	8,835	8,835	0.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,186,459</b>	<b>2,672,700</b>	<b>486,241</b>	<b>22.24%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Full-Time	0.00	0.00	0.00	0.00	11.10	11.10	0.00	0.00%
<b>Total INFORMATION TECHNOLOGY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.10</b>	<b>11.10</b>	<b>0.00</b>	<b>0.00%</b>

# SOLID WASTE CAPITAL RESERVE

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Interfund Transfers	0	0	-85,682	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>-85,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
Interfund Transfers	0	33,770	0	816,252	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>33,770</b>	<b>0</b>	<b>816,252</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>33,770</b>	<b>-85,682</b>	<b>816,252</b>	<b>0</b>	<b>0</b>		

# FACILITIES MANAGEMENT FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Non-Enterprise Charges For Services	0	0	0	0	0	0	0	0.00%
Other Revenue	0	0	0	0	-200	0	200	-100.00%
Internal Service Fund Charges	0	0	0	0	-4,251,269	-4,800,933	-549,664	12.93%
Interfund Transfers	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-4,251,469</b>	<b>-4,800,933</b>	<b>-549,464</b>	<b>12.92%</b>
<b>EXPENDITURES</b>								
Employee Compensation	0	0	0	0	259,480	327,453	67,973	26.20%
Employee Benefits	0	0	0	0	183,423	189,991	6,568	3.58%
Operating Cost	0	0	0	0	3,683,566	3,906,197	222,631	6.04%
Capital Outlay	0	0	0	0	125,000	282,000	157,000	125.60%
Interfund Transfers	0	0	0	0	0	45,560	45,560	0.00%
Other Budgetary Accounts	0	0	0	0	0	49,732	49,732	0.00%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,251,469</b>	<b>4,800,933</b>	<b>549,464</b>	<b>12.92%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Full-Time	0.00	0.00	0.00	0.00	4.03	5.05	1.02	25.31%
<b>Total FACILITIES MANAGEMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.03</b>	<b>5.05</b>	<b>1.02</b>	<b>25.31%</b>

# FLEET MANAGEMENT FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Other Revenue	0	0	0	0	0	0	0	0.00%
Internal Service Fund Charges	0	0	0	0	-860,322	-836,766	23,556	-2.74%
<b>Total REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-860,322</b>	<b>-836,766</b>	<b>23,556</b>	<b>-2.74%</b>
<b>EXPENDITURES</b>								
Employee Compensation	0	0	0	0	181,532	199,022	17,490	9.63%
Employee Benefits	0	0	0	0	115,164	122,105	6,941	6.03%
Operating Cost	0	0	0	0	534,994	508,176	-26,818	-5.01%
Capital Outlay	0	0	0	0	25,000	6,014	-18,986	-75.94%
Other Budgetary Accounts	0	0	0	0	3,632	1,449	-2,183	-60.10%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>860,322</b>	<b>836,766</b>	<b>-23,556</b>	<b>-2.74%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Full-Time	0.00	0.00	0.00	0.00	4.01	4.01	0.00	0.00%
<b>Total FLEET MANAGEMENT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.01</b>	<b>4.01</b>	<b>0.00</b>	<b>0.00%</b>

# AUTOMATION ENHANCEMENT FUND Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Non-Enterprise Charges For Services	0	-111,838	-136,329	-114,478	-115,000	-106,000	9,000	-7.83%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>0</b>	<b>-111,838</b>	<b>-136,329</b>	<b>-114,478</b>	<b>-115,000</b>	<b>-106,000</b>	<b>9,000</b>	<b>-7.83%</b>
<b>EXPENDITURES</b>								
Operating Cost	0	102,000	111,838	148,807	115,000	106,000	-9,000	-7.83%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>102,000</b>	<b>111,838</b>	<b>148,807</b>	<b>115,000</b>	<b>106,000</b>	<b>-9,000</b>	<b>-7.83%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>0</b>	<b>-9,838</b>	<b>-24,491</b>	<b>34,329</b>	<b>0</b>	<b>0</b>		

# SPRINGS FIRE DISTRICT

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-329,095	-347,103	-397,110	-410,404	-525,633	-476,143	49,490	-9.42%
Local Option Sales Tax	-50,079	-54,466	-60,930	-74,069	-72,175	-101,615	-29,440	40.79%
Investment Income	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-379,174</b>	<b>-401,569</b>	<b>-458,040</b>	<b>-484,473</b>	<b>-597,808</b>	<b>-577,758</b>	<b>20,050</b>	<b>-3.35%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	367,035	387,091	426,088	508,412	597,808	577,758	-20,050	-3.35%
<b>Total EXPENDITURES</b>	<b>367,035</b>	<b>387,091</b>	<b>426,088</b>	<b>508,412</b>	<b>597,808</b>	<b>577,758</b>	<b>-20,050</b>	<b>-3.35%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-12,139</b>	<b>-14,478</b>	<b>-31,952</b>	<b>23,939</b>	<b>0</b>	<b>0</b>		

# EMERGENCY TELEPHONE SYSTEM

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Other Taxes	-1,244,465	-1,004,522	-975,743	-1,081,898	-1,081,898	-572,940	508,958	-47.04%
Investment Income	-7,416	-9,374	-4,034	-4,770	0	0	0	0.00%
Interfund Transfers	0	-5,745	0	-7,477	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-541,025	-172,449	368,576	-68.13%
<b>Total REVENUE</b>	<b>-1,251,881</b>	<b>-1,019,641</b>	<b>-979,777</b>	<b>-1,094,145</b>	<b>-1,622,923</b>	<b>-745,389</b>	<b>877,534</b>	<b>-54.07%</b>
<b>EXPENDITURES</b>								
Employee Compensation	44,791	45,511	46,708	39,011	50,932	51,095	163	0.32%
Employee Benefits	26,129	29,411	26,937	23,387	26,588	27,229	641	2.41%
Operating Cost	473,412	482,736	570,704	534,411	682,403	603,963	-78,440	-11.49%
Capital Outlay	0	686,940	164,555	69,285	863,000	63,102	-799,898	-92.69%
Debt Service	0	1,114,007	0	0	0	0	0	0.00%
Interfund Transfers	686	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>545,018</b>	<b>2,358,605</b>	<b>808,904</b>	<b>666,094</b>	<b>1,622,923</b>	<b>745,389</b>	<b>-877,534</b>	<b>-54.07%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-706,863</b>	<b>1,338,964</b>	<b>-170,873</b>	<b>-428,051</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Full-Time	1.15	1.15	1.15	1.15	1.15	1.15	0.00	0.00%
<b>Total EMERGENCY TELEPHONE SYSTEM</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>1.15</b>	<b>0.00</b>	<b>0.00%</b>



# WAXHAW FIRE DISTRICT

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-662,501	-690,931	-733,550	-791,186	-787,788	-741,733	46,055	-5.85%
Local Option Sales Tax	-72,254	-109,801	-119,834	-138,383	-137,613	-152,083	-14,470	10.51%
Investment Income	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-734,755</b>	<b>-800,732</b>	<b>-853,384</b>	<b>-929,569</b>	<b>-925,401</b>	<b>-893,816</b>	<b>31,585</b>	<b>-3.41%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	683,167	775,515	787,577	964,583	925,401	893,816	-31,585	-3.41%
<b>Total EXPENDITURES</b>	<b>683,167</b>	<b>775,515</b>	<b>787,577</b>	<b>964,583</b>	<b>925,401</b>	<b>893,816</b>	<b>-31,585</b>	<b>-3.41%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-51,588</b>	<b>-25,217</b>	<b>-65,807</b>	<b>35,014</b>	<b>0</b>	<b>0</b>		

# FEE SUPPORTED FIRE DISTRICTS

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Non-Enterprise Charges For Services	-1,819,978	-1,973,377	-1,898,228	-2,336,176	-2,385,602	-2,366,098	19,504	-0.82%
<b>Total REVENUE</b>	<b>-1,819,978</b>	<b>-1,973,377</b>	<b>-1,898,228</b>	<b>-2,336,176</b>	<b>-2,385,602</b>	<b>-2,366,098</b>	<b>19,504</b>	<b>-0.82%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	1,785,108	2,057,967	1,874,157	2,284,633	2,385,602	2,366,098	-19,504	-0.82%
<b>Total EXPENDITURES</b>	<b>1,785,108</b>	<b>2,057,967</b>	<b>1,874,157</b>	<b>2,284,633</b>	<b>2,385,602</b>	<b>2,366,098</b>	<b>-19,504</b>	<b>-0.82%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-34,870</b>	<b>84,590</b>	<b>-24,071</b>	<b>-51,543</b>	<b>0</b>	<b>0</b>		

# WESLEY CHAPEL FIRE DISTRICT

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-1,263,008	-1,282,935	-1,161,874	-1,214,921	-1,363,290	-1,336,670	26,620	-1.95%
Local Option Sales Tax	-170,257	-209,358	-216,565	-218,896	-233,500	-266,604	-33,104	14.18%
Investment Income	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-1,433,265</b>	<b>-1,492,293</b>	<b>-1,378,439</b>	<b>-1,433,817</b>	<b>-1,596,790</b>	<b>-1,603,274</b>	<b>-6,484</b>	<b>0.41%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	1,396,397	1,427,808	1,306,801	1,533,123	1,596,790	1,603,274	6,484	0.41%
<b>Total EXPENDITURES</b>	<b>1,396,397</b>	<b>1,427,808</b>	<b>1,306,801</b>	<b>1,533,123</b>	<b>1,596,790</b>	<b>1,603,274</b>	<b>6,484</b>	<b>0.41%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-36,868</b>	<b>-64,485</b>	<b>-71,638</b>	<b>99,306</b>	<b>0</b>	<b>0</b>		

# HEMBY BRIDGE FIRE DISTRICT

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-1,050,774	-1,095,609	-1,198,592	-1,271,738	-1,207,286	-1,201,358	5,928	-0.49%
Local Option Sales Tax	-163,886	-179,054	-192,353	-219,868	-222,868	-228,796	-5,928	2.66%
Investment Income	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-1,214,660</b>	<b>-1,274,663</b>	<b>-1,390,945</b>	<b>-1,491,606</b>	<b>-1,430,154</b>	<b>-1,430,154</b>	<b>0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	1,162,301	1,264,433	1,297,852	1,534,963	1,430,154	1,430,154	0	0.00%
<b>Total EXPENDITURES</b>	<b>1,162,301</b>	<b>1,264,433</b>	<b>1,297,852</b>	<b>1,534,963</b>	<b>1,430,154</b>	<b>1,430,154</b>	<b>0</b>	<b>0.00%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-52,359</b>	<b>-10,230</b>	<b>-93,093</b>	<b>43,357</b>	<b>0</b>	<b>0</b>		

# STALLINGS FIRE DISTRICT

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Ad Valorem Taxes	-936,834	-946,909	-952,872	-991,902	-1,089,794	-1,100,915	-11,121	1.02%
Local Option Sales Tax	-135,751	-154,596	-170,574	-184,009	-187,306	-180,013	7,293	-3.89%
Investment Income	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-1,072,585</b>	<b>-1,101,505</b>	<b>-1,123,446</b>	<b>-1,175,911</b>	<b>-1,277,100</b>	<b>-1,280,928</b>	<b>-3,828</b>	<b>0.30%</b>
<b>EXPENDITURES</b>								
Contracts, Grants, and Subsidies	1,020,566	1,099,024	1,109,655	1,183,537	1,277,100	1,280,928	3,828	0.30%
<b>Total EXPENDITURES</b>	<b>1,020,566</b>	<b>1,099,024</b>	<b>1,109,655</b>	<b>1,183,537</b>	<b>1,277,100</b>	<b>1,280,928</b>	<b>3,828</b>	<b>0.30%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-52,019</b>	<b>-2,481</b>	<b>-13,791</b>	<b>7,626</b>	<b>0</b>	<b>0</b>		

# WATER AND SEWER OPERATING FUND Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Restricted Intergovernmental Revenue	0	0	0	-1,739,243	0	0	0	0.00%
Non-Enterprise Charges For Services	0	0	-12,722	-36,504	-5,000	-35,000	-30,000	600.00%
Enterprise Charges for Services	-28,463,940	-29,564,935	-29,554,075	-38,121,756	-33,506,437	-38,077,141	-4,570,704	13.64%
Debt Proceeds - Restrcticted Revenue	0	-36,420,424	0	0	0	0	0	0.00%
Investment Income	-678,688	-347,512	135,667	-168,066	-325,000	-312,932	12,068	-3.71%
Other Revenue	-110,551	-112,171	-90,369	-196,460	-31,100	-37,657	-6,557	21.08%
Other Funding Sources	0	0	0	0	-1,034,872	0	1,034,872	-100.00%
<b>Total REVENUE</b>	<b>-29,253,179</b>	<b>-66,445,042</b>	<b>-29,521,499</b>	<b>-40,262,029</b>	<b>-34,902,409</b>	<b>-38,462,730</b>	<b>-3,560,321</b>	<b>10.20%</b>
<b>EXPENDITURES</b>								
Employee Compensation	3,726,083	3,782,497	3,909,853	4,175,545	4,262,599	4,490,040	227,441	5.34%
Employee Benefits	1,968,198	2,139,500	2,123,314	2,343,198	2,414,677	2,687,878	273,201	11.31%
Operating Cost	9,373,282	9,632,479	12,290,722	12,059,122	13,844,032	14,019,817	175,785	1.27%
Capital Outlay	62,914	136,101	371,359	647,149	748,057	884,108	136,051	18.19%
Contracts, Grants, and Subsidies	164,153	255,858	381,341	489,026	2,614,402	2,692,361	77,959	2.98%
Debt Service	8,101,915	46,254,031	6,769,652	6,112,235	6,155,226	6,031,378	-123,848	-2.01%
Interfund Transfers	3,116,932	4,344,855	7,808,944	4,682,363	4,863,416	7,657,148	2,793,732	57.44%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>26,513,477</b>	<b>66,545,321</b>	<b>33,655,185</b>	<b>30,508,638</b>	<b>34,902,409</b>	<b>38,462,730</b>	<b>3,560,321</b>	<b>10.20%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-2,739,702</b>	<b>100,279</b>	<b>4,133,686</b>	<b>-9,753,391</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Temp-Part-Time	0.71	0.32	0.59	0.59	0.59	0.38	-0.21	-35.59%
Part-Time	0.70	0.70	0.00	0.00	0.00	0.00	0.00	0.00%
Full-Time	90.20	90.20	93.91	84.23	87.39	92.30	4.91	5.62%
<b>Total WATER AND SEWER OPERATING FUND</b>	<b>91.61</b>	<b>91.22</b>	<b>94.50</b>	<b>84.82</b>	<b>87.98</b>	<b>92.68</b>	<b>4.70</b>	<b>5.34%</b>

# SOLID WASTE OPERATING FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Other Taxes	-344,414	-372,658	-362,703	-381,121	-349,000	-375,335	-26,335	7.55%
Enterprise Charges for Services	-3,507,635	-3,789,357	-4,385,685	-4,639,110	-4,142,976	-3,963,447	179,529	-4.33%
Investment Income	-60,138	-44,923	8,348	-26,670	-35,000	-35,000	0	0.00%
Other Revenue	-36	-984	-883	-60,512	0	0	0	0.00%
Interfund Transfers	0	-33,770	0	-816,252	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-645,351	-453,341	192,010	-29.75%
<b>Total REVENUE</b>	<b>-3,912,223</b>	<b>-4,241,692</b>	<b>-4,740,923</b>	<b>-5,923,665</b>	<b>-5,172,327</b>	<b>-4,827,123</b>	<b>345,204</b>	<b>-6.67%</b>
<b>EXPENDITURES</b>								
Employee Compensation	625,938	650,564	620,150	604,645	744,592	793,259	48,667	6.54%
Employee Benefits	333,044	368,627	329,581	342,522	455,200	474,642	19,442	4.27%
Operating Cost	3,045,321	3,154,738	3,312,491	3,069,312	3,276,712	3,099,223	-177,489	-5.42%
Capital Outlay	7,490	24,202	201,791	423,728	695,823	460,000	-235,823	-33.89%
Interfund Transfers	0	0	85,682	0	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>4,011,793</b>	<b>4,198,131</b>	<b>4,549,695</b>	<b>4,440,207</b>	<b>5,172,327</b>	<b>4,827,123</b>	<b>-345,204</b>	<b>-6.67%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>99,570</b>	<b>-43,561</b>	<b>-191,228</b>	<b>-1,483,458</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Temp-Part-Time	7.69	6.06	5.77	5.77	5.77	5.77	0.00	0.00%
Full-Time	13.70	13.70	12.67	13.68	15.18	15.10	-0.08	-0.53%
<b>Total SOLID WASTE OPERATING FUND</b>	<b>21.39</b>	<b>19.76</b>	<b>18.44</b>	<b>19.45</b>	<b>20.95</b>	<b>20.87</b>	<b>-0.08</b>	<b>-0.38%</b>

# STORMWATER FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Non-Enterprise Charges For Services	0	0	0	-16,100	-5,000	-15,000	-10,000	200.00%
Interfund Transfers	-179,807	-158,410	-208,944	-319,893	-287,282	-214,829	72,453	-25.22%
Other Funding Sources	0	0	0	0	-16,162	0	16,162	-100.00%
<b>Total REVENUE</b>	<b>-179,807</b>	<b>-158,410</b>	<b>-208,944</b>	<b>-335,993</b>	<b>-308,444</b>	<b>-229,829</b>	<b>78,615</b>	<b>-25.49%</b>
<b>EXPENDITURES</b>								
Employee Compensation	132,154	88,721	136,273	159,291	124,985	115,901	-9,084	-7.27%
Employee Benefits	42,699	35,960	50,176	56,832	49,398	47,779	-1,619	-3.28%
Operating Cost	17,535	20,638	14,888	18,367	134,061	66,149	-67,912	-50.66%
Capital Outlay	0	0	0	6,584	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>192,388</b>	<b>145,319</b>	<b>201,337</b>	<b>241,074</b>	<b>308,444</b>	<b>229,829</b>	<b>-78,615</b>	<b>-25.49%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>12,581</b>	<b>-13,091</b>	<b>-7,607</b>	<b>-94,919</b>	<b>0</b>	<b>0</b>		

## FTE Summary

Full Time/Part Time	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 # Change	FY 2015 - 16 % Change
Full-Time	2.05	2.05	2.07	2.06	1.40	1.55	0.15	10.71%
<b>Total STORMWATER FUND</b>	<b>2.05</b>	<b>2.05</b>	<b>2.07</b>	<b>2.06</b>	<b>1.40</b>	<b>1.55</b>	<b>0.15</b>	<b>10.71%</b>



# WORKERS' COMPENSATION FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Investment Income	-1,666	7,248	2,105	-6,280	0	-1,800	-1,800	0.00%
Other Revenue	-20,200	-22,843	-5,363	-5,864	0	0	0	0.00%
Internal Service Fund Charges	-408,744	-388,398	-406,770	-449,666	-587,782	-548,980	38,802	-6.60%
Other Funding Sources	0	0	0	0	0	-20,830	-20,830	0.00%
<b>Total REVENUE</b>	<b>-430,610</b>	<b>-403,993</b>	<b>-410,028</b>	<b>-461,810</b>	<b>-587,782</b>	<b>-571,610</b>	<b>16,172</b>	<b>-2.75%</b>
<b>EXPENDITURES</b>								
Operating Cost	543,570	263,758	297,168	241,484	587,782	571,610	-16,172	-2.75%
<b>Total EXPENDITURES</b>	<b>543,570</b>	<b>263,758</b>	<b>297,168</b>	<b>241,484</b>	<b>587,782</b>	<b>571,610</b>	<b>-16,172</b>	<b>-2.75%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>112,960</b>	<b>-140,235</b>	<b>-112,860</b>	<b>-220,326</b>	<b>0</b>	<b>0</b>		

# PENSION TRUST-RHCB PLAN (OPEB) Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Investment Income	-215,317	-58,397	-637,803	-1,774,163	-1,500,000	-1,500,000	0	0.00%
Internal Service Fund Charges	-2,930,712	-4,132,943	-2,187,782	-1,482,989	-2,852,921	-2,905,732	-52,811	1.85%
<b>Total REVENUE</b>	<b>-3,146,029</b>	<b>-4,191,340</b>	<b>-2,825,585</b>	<b>-3,257,152</b>	<b>-4,352,921</b>	<b>-4,405,732</b>	<b>-52,811</b>	<b>1.21%</b>
<b>EXPENDITURES</b>								
Other Budgetary Accounts	0	0	0	0	4,352,921	4,405,732	52,811	1.21%
<b>Total EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,352,921</b>	<b>4,405,732</b>	<b>52,811</b>	<b>1.21%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-3,146,029</b>	<b>-4,191,340</b>	<b>-2,825,585</b>	<b>-3,257,152</b>	<b>0</b>	<b>0</b>		

# PENSION TRUST-SEP.ALLOW.(OPEB) Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Investment Income	-1,772	-8,779	1,840	-688	0	-1,000	-1,000	0.00%
Internal Service Fund Charges	-564,349	-723,890	-1,092,962	-1,207,462	-1,810,468	-1,927,063	-116,595	6.44%
Interfund Transfers	0	0	0	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-566,121</b>	<b>-732,669</b>	<b>-1,091,122</b>	<b>-1,208,150</b>	<b>-1,810,468</b>	<b>-1,928,063</b>	<b>-117,595</b>	<b>6.50%</b>
<b>EXPENDITURES</b>								
Employee Benefits	1,008,141	1,030,192	1,087,339	1,170,579	1,227,210	1,265,964	38,754	3.16%
Other Budgetary Accounts	0	0	0	0	583,258	662,099	78,841	13.52%
<b>Total EXPENDITURES</b>	<b>1,008,141</b>	<b>1,030,192</b>	<b>1,087,339</b>	<b>1,170,579</b>	<b>1,810,468</b>	<b>1,928,063</b>	<b>117,595</b>	<b>6.50%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>442,020</b>	<b>297,523</b>	<b>-3,783</b>	<b>-37,571</b>	<b>0</b>	<b>0</b>		

# HEALTH BENEFITS FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Investment Income	-19,369	2,328	-5,773	-12,005	0	-5,000	-5,000	0.00%
Other Revenue	0	-53,607	-87,570	0	0	0	0	0.00%
Internal Service Fund Charges	-9,201,925	-10,222,066	-10,345,603	-12,209,458	-12,890,880	-13,132,092	-241,212	1.87%
Other Funding Sources	0	0	0	0	0	0	0	0.00%
<b>Total REVENUE</b>	<b>-9,221,294</b>	<b>-10,273,345</b>	<b>-10,438,946</b>	<b>-12,221,463</b>	<b>-12,890,880</b>	<b>-13,137,092</b>	<b>-246,212</b>	<b>1.91%</b>
<b>EXPENDITURES</b>								
Operating Cost	9,022,831	10,390,766	10,157,042	11,382,341	12,019,600	13,137,092	1,117,492	9.30%
Other Budgetary Accounts	0	0	0	0	871,280	0	-871,280	-100.00%
<b>Total EXPENDITURES</b>	<b>9,022,831</b>	<b>10,390,766</b>	<b>10,157,042</b>	<b>11,382,341</b>	<b>12,890,880</b>	<b>13,137,092</b>	<b>246,212</b>	<b>1.91%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-198,463</b>	<b>117,421</b>	<b>-281,904</b>	<b>-839,122</b>	<b>0</b>	<b>0</b>		

# DENTAL BENEFITS FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Investment Income	-2,719	-1,464	593	-409	0	-500	-500	0.00%
Internal Service Fund Charges	-600,752	-491,787	-517,142	-559,527	-596,069	-639,435	-43,366	7.28%
Other Funding Sources	0	0	0	0	0	-42,065	-42,065	0.00%
<b>Total REVENUE</b>	<b>-603,471</b>	<b>-493,251</b>	<b>-516,549</b>	<b>-559,936</b>	<b>-596,069</b>	<b>-682,000</b>	<b>-85,931</b>	<b>14.42%</b>
<b>EXPENDITURES</b>								
Operating Cost	527,446	538,877	513,282	566,759	596,069	682,000	85,931	14.42%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>527,446</b>	<b>538,877</b>	<b>513,282</b>	<b>566,759</b>	<b>596,069</b>	<b>682,000</b>	<b>85,931</b>	<b>14.42%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-76,025</b>	<b>45,626</b>	<b>-3,267</b>	<b>6,823</b>	<b>0</b>	<b>0</b>		

# PROPERTY AND CASUALTY FUND

# Fund Summary Report

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2015 - 16 \$ Change	FY 2015 - 16 % Change
<b>REVENUE</b>								
Investment Income	-2,959	-1,754	241	-3,630	0	-1,200	-1,200	0.00%
Other Revenue	-810	0	0	0	0	0	0	0.00%
Internal Service Fund Charges	-593,091	-656,827	-862,397	-617,199	-733,081	-720,046	13,035	-1.78%
Other Funding Sources	0	0	0	0	-36,683	-161,411	-124,728	340.02%
<b>Total REVENUE</b>	<b>-596,860</b>	<b>-658,581</b>	<b>-862,156</b>	<b>-620,829</b>	<b>-769,764</b>	<b>-882,657</b>	<b>-112,893</b>	<b>14.67%</b>
<b>EXPENDITURES</b>								
Operating Cost	593,091	656,827	640,997	654,437	769,764	882,657	112,893	14.67%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
<b>Total EXPENDITURES</b>	<b>593,091</b>	<b>656,827</b>	<b>640,997</b>	<b>654,437</b>	<b>769,764</b>	<b>882,657</b>	<b>112,893</b>	<b>14.67%</b>
<b>Total Fund Revenue (Over)/Under Expenditures</b>	<b>-3,769</b>	<b>-1,754</b>	<b>-221,159</b>	<b>33,608</b>	<b>0</b>	<b>0</b>		

## **FY 2016 Operating and Capital Budget Ordinance (As Amended and Adopted on June 29, 2015)**

WHEREAS, the County Budget Officer (County Manager) has heretofore submitted an annual budget for the County for the fiscal year beginning July 1, 2015, and ending June 30, 2016, 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, 2015, and ending June 30, 2016; 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 \$352,354,464 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 2016 Operating and Capital Budget and in the County Manager's Addendum to the Proposed FY 2016 Operating and Capital Budget, which are hereby incorporated by reference, for the fiscal year beginning July 1, 2015 and ending June 30, 2016, 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 2016 Operating and Capital Budget and in the County Manager's Addendum to the Proposed FY 2016 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, 2015, and ending June 30, 2016, for County Tax, the county-wide rate of .2882 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2015, 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, 2015, and ending June 30, 2016, 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, 2015, 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, 2015, and ending June 30, 2016, for County-Wide Fire Tax, the county-wide rate of .0048 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2015, 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, 2015, and ending June 30, 2016, for Schools' Tax, the county-wide rate of .4572 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2015, 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 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 IV. That there is hereby levied for the fiscal year beginning July 1, 2015, and ending June 30, 2016, 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, 2015, 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>, 2015.

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 \$293,231,801, composed of \$230,634,628 previously appropriated funding and \$62,597,173 of additional funding, for capital projects in the Capital Budget for the 2016 fiscal year, as set forth in the Proposed FY 2016 Operating and Capital Budget and in the County Manager's Addendum to the Proposed FY 2016 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 Projects Ordinance" and in Section XXIV(A) and shall be effective upon adoption of this ordinance.

Section IX. 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 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, 2015 and ending June 30, 2016 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, 2015 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, 2015, are hereby declared re-appropriated into the fiscal year beginning July 1, 2015, 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 2016 Adopted General Fund budget, the Schools Budgetary Fund, the Radio Budgetary Fund, and the Fire and EMS Budgetary Fund. 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(A).

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 appropriation 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. 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 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 \$91,922,668 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":

- (a) \$84,597,884 for general expense funding.
- (b) \$377,970 for the increase in "State" benefit costs.
- (c) \$5,000,000 for increased Teacher Supplements.
- (d) \$385,471 for the local portion of state funded pay increases.
- (e) \$868,806 for performance increases for locally funded employees.
- (f) \$692,537 for estimated increases in utility costs.

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 XXIV(A). The Union County Board of County Commissioners hereby appropriates \$16,626,627 to the Union County Public Schools for Capital as follows and further detailed in "Attachment C – Capital Projects Ordinance":

- (a) \$9,970,105 for Roofing Projects.
- (b) \$2,457,649 for Structural, Mechanical, and Site Improvements.
- (c) \$1,891,623 for Benton Heights Renovations.
- (d) \$1,307,250 for IP Security Cameras.
- (e) \$1,000,000 for Technology and Transportation.

Section XXIV(B). The County Manager is hereby authorized to transfer up to a total of ten percent (10%) of the total project as detailed in "Attachment C – Capital Projects Ordinance". Transfers exceeding ten percent (10%) must be authorized by the Board of County Commissioners.

Section XXIV(C). The Union County Board of County Commissioners hereby determines that upon a formal request for a bond referendum by the Board of Education, the completion and receipt of appropriate demographic studies that are ongoing by the Union County Public Schools' contract demographer, and after public discourse concerning the projects to be included in the referendum and the associated tax rate impact, the Board of County Commissions will determine whether a bond referendum is appropriate to meet projected needs and, if so, the amount of such a referendum.

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 2016 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 2015.
- (b) A monthly report of monthly expenditures, by project for each of the categories outlined in section XXIV(A) 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 \$108,549,295 provided for local funding for Union County Public Schools is greater than the amount necessary in order to maintain a system of free and 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 Proposed FY 2016 Operating and Capital Budget document and the Addendum to the County Manager's Proposed FY 2016 Operating and Capital Budget.

Section XXXIII. This ordinance is adopted on June 29<sup>th</sup>, 2015, and, unless otherwise specified herein, shall be effective on July 1<sup>st</sup>, 2015.

Board of County Commissioners  
County of Union, North Carolina

By: Richard B. Helms Sr.  
Chairman

# All Funds Summary

# Service Area Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-184,928,978
Local Option Sales Tax	-35,447,634
Other Taxes	-3,407,175
Unrestricted Intergovernmental Revenue	-79,200
Restricted Intergovernmental Revenue	-10,903,920
Federal Grants	-13,185,630
State Grants	-8,714,277
Non-Enterprise Charges For Services	-11,796,701
Enterprise Charges for Services	-42,040,588
Debt Proceeds - Restrcticed Revenue	0
Investment Income	-2,459,832
Other Revenue	-6,942,985
Internal Service Fund Charges	-28,183,747
Interfund Transfers	-214,829
Other Funding Sources	-4,048,969
<b>Total REVENUE</b>	<b>-352,354,464</b>

**Service Area**

Administrative Services	4,130,778
Board of Elections	1,408,968
Community Partners	7,500,752
Community Services	8,534,913
Emergency Services	22,310,154
General County Administration	32,308,513
Growth Management	2,846,504
Human Services	43,293,911
Public Works	47,638,981
Register of Deeds	1,327,095
Sheriff's Office	27,942,067
Union County Public Schools	153,111,828
<b>Total Expenditures</b>	<b>352,354,464</b>

**GENERAL FUND****Fund Summary Report**

Category

FY 2016  
Adopted**REVENUE**

Ad Valorem Taxes	-67,560,063
Local Option Sales Tax	-34,518,523
Other Taxes	-2,458,900
Unrestricted Intergovernmental Revenue	-79,200
Restricted Intergovernmental Revenue	-10,736,920
Federal Grants	-13,185,630
State Grants	-8,714,277
Non-Enterprise Charges For Services	-8,820,171
Investment Income	-602,400
Other Revenue	-6,738,328
<b>Total Revenue</b>	<b>-153,414,411</b>

**Service Area**

Administrative Services	1,458,079
Board of Elections	1,408,968
Community Partners	7,500,752
Community Services	8,534,913
Emergency Services	5,629,631
General County Administration	10,701,359
Growth Management	2,846,504
Human Services	42,457,145
Public Works	-681,635
Register of Deeds	1,221,095
Sheriff's Office	27,942,067
Union County Public Schools	44,395,533
<b>Total Expenditures</b>	<b>153,414,411</b>

# SCHOOLS BUDGETARY FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-105,350,422
Other Funding Sources	-3,198,873
<b>Total Revenue</b>	<b>-108,549,295</b>

**Service Area**

Union County Public Schools	108,549,295
<b>Total Expenditures</b>	<b>108,549,295</b>

# RADIO BUDGETARY FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Restricted Intergovernmental Revenue	-167,000
Total Revenue	-167,000

**Service Area**

Union County Public Schools	167,000
Total Expenditures	167,000



# FIRE BUDGETARY FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-1,101,720
Total Revenue	-1,101,720

**Service Area**

Emergency Services	1,101,720
Total Expenditures	1,101,720

# EMS BUDGETARY FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-6,059,954
Non-Enterprise Charges For Services	-454,432
Other Revenue	-167,000
<b>Total Revenue</b>	<b>-6,681,386</b>

**Service Area**

Emergency Services	6,681,386
<b>Total Expenditures</b>	<b>6,681,386</b>

# INFORMATION TECHNOLOGY FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Internal Service Fund Charges	-2,672,700
Total Revenue	-2,672,700

**Service Area**

Administrative Services	2,672,700
Total Expenditures	2,672,700

# FACILITIES MANAGEMENT FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Internal Service Fund Charges	-4,800,933
Total Revenue	-4,800,933

**Service Area**

Public Works	4,800,933
Total Expenditures	4,800,933

# FLEET MANAGEMENT FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Internal Service Fund Charges	-836,766
Total Revenue	-836,766

**Service Area**

Human Services	836,766
Total Expenditures	836,766

# AUTOMATION ENHANCEMENT FUND Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Non-Enterprise Charges For Services	-106,000
Total Revenue	-106,000

**Service Area**

Register of Deeds	106,000
Total Expenditures	106,000

# SPRINGS FIRE DISTRICT

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-476,143
Local Option Sales Tax	-101,615
Total Revenue	-577,758

**Service Area**

Emergency Services	577,758
Total Expenditures	577,758

# EMERGENCY TELEPHONE SYSTEM

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Other Taxes	-572,940
Other Funding Sources	-172,449
<b>Total Revenue</b>	<b>-745,389</b>

**Service Area**

Emergency Services	745,389
<b>Total Expenditures</b>	<b>745,389</b>



# WAXHAW FIRE DISTRICT

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-741,733
Local Option Sales Tax	-152,083
<b>Total Revenue</b>	<b>-893,816</b>

**Service Area**

Emergency Services	893,816
<b>Total Expenditures</b>	<b>893,816</b>

# FEE SUPPORTED FIRE DISTRICTS

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Non-Enterprise Charges For Services	-2,366,098
Total Revenue	-2,366,098

**Service Area**

Emergency Services	2,366,098
Total Expenditures	2,366,098

# WESLEY CHAPEL FIRE DISTRICT

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-1,336,670
Local Option Sales Tax	-266,604
<b>Total Revenue</b>	<b>-1,603,274</b>

**Service Area**

Emergency Services	1,603,274
<b>Total Expenditures</b>	<b>1,603,274</b>

# HEMBY BRIDGE FIRE DISTRICT

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-1,201,358
Local Option Sales Tax	-228,796
<b>Total Revenue</b>	<b>-1,430,154</b>

**Service Area**

Emergency Services	1,430,154
<b>Total Expenditures</b>	<b>1,430,154</b>

# STALLINGS FIRE DISTRICT

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Ad Valorem Taxes	-1,100,915
Local Option Sales Tax	-180,013
<b>Total Revenue</b>	<b>-1,280,928</b>

**Service Area**

Emergency Services	1,280,928
<b>Total Expenditures</b>	<b>1,280,928</b>

# WATER AND SEWER OPERATING FUND Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Non-Enterprise Charges For Services	-35,000
Enterprise Charges for Services	-38,077,141
Investment Income	-312,932
Other Revenue	-37,657
<b>Total Revenue</b>	<b>-38,462,730</b>

**Service Area**

Public Works	38,462,730
<b>Total Expenditures</b>	<b>38,462,730</b>

# SOLID WASTE OPERATING FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Other Taxes	-375,335
Enterprise Charges for Services	-3,963,447
Investment Income	-35,000
Other Funding Sources	-453,341
<b>Total Revenue</b>	<b>-4,827,123</b>

**Service Area**

Public Works	4,827,123
Sheriff's Office	0
<b>Total Expenditures</b>	<b>4,827,123</b>

# STORMWATER FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Non-Enterprise Charges For Services	-15,000
Interfund Transfers	-214,829
<b>Total Revenue</b>	<b>-229,829</b>

**Service Area**

Public Works	229,829
<b>Total Expenditures</b>	<b>229,829</b>



# WORKERS' COMPENSATION FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Investment Income	-1,800
Internal Service Fund Charges	-548,980
Other Funding Sources	-20,830
<b>Total Revenue</b>	<b>-571,610</b>

**Service Area**

General County Administration	571,610
<b>Total Expenditures</b>	<b>571,610</b>

# PENSION TRUST-RHCB PLAN (OPEB) Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Investment Income	-1,500,000
Internal Service Fund Charges	-2,905,732
<b>Total Revenue</b>	<b>-4,405,732</b>

**Service Area**

General County Administration	4,405,732
<b>Total Expenditures</b>	<b>4,405,732</b>

# PENSION TRUST-SEP.ALLOW.(OPEB) Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Investment Income	-1,000
Internal Service Fund Charges	-1,927,063
<b>Total Revenue</b>	<b>-1,928,063</b>

**Service Area**

General County Administration	1,928,063
<b>Total Expenditures</b>	<b>1,928,063</b>

# HEALTH BENEFITS FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Investment Income	-5,000
Internal Service Fund Charges	-13,132,092
<b>Total Revenue</b>	<b>-13,137,092</b>

**Service Area**

General County Administration	13,137,092
<b>Total Expenditures</b>	<b>13,137,092</b>

# DENTAL BENEFITS FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Investment Income	-500
Internal Service Fund Charges	-639,435
Other Funding Sources	-42,065
<b>Total Revenue</b>	<b>-682,000</b>

**Service Area**

General County Administration	682,000
<b>Total Expenditures</b>	<b>682,000</b>

# PROPERTY AND CASUALTY FUND

# Fund Summary Report

Category

FY 2016  
Adopted

**REVENUE**

Investment Income	-1,200
Internal Service Fund Charges	-720,046
Other Funding Sources	-161,411
<b>Total Revenue</b>	<b>-882,657</b>

**Service Area**

General County Administration	882,657
<b>Total Expenditures</b>	<b>882,657</b>

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Incr. / (Decr.)	I/(D) Percent
<b>General County Administration</b>					
<b>Ad Valorem Tax Rates</b>					
County Services Tax Rate	.3064	.3064	.2882	(0.0182)	-5.94%
Schools Ad Valorem Tax Rate	.3536	.4550	.4572	0.0022	0.48%
Countywide EMS Tax Rate	(Note 1)	(Note 1)	.0263	0.0263	-
Countywide Fire Tax Rate	(Note 1)	(Note 1)	.0048	0.0048	-
<b>Total Ad Valorem Tax Rate</b>	<b>.6600</b>	<b>.7614</b>	<b>.7765</b>	<b>0.0151</b>	<b>1.98%</b>

(1) Countywide EMS Tax Rate and Countywide Fire Tax Rate included in General County Services Tax Rate for years prior to FY 2016.

## Emergency Services

<b>Fire Tax District Fire Tax</b>					
Hemby Bridge Fire Protection District	.0526	.0526	.0512	(0.0014)	-2.66%
Springs Fire Protection District	.0355	.0483	.0474	(0.0009)	-2.54%
Stallings Fire Protection District	.0428	.0428	.0509	0.0081	18.93%
Waxhaw Fire Protection District	.0386	.0386	.0380	(0.0006)	-1.55%
Wesley Chapel Fire Protection District	.0241	.0281	.0282	0.0001	0.41%

Fire Fee Districts & Fees	Allens Cross- roads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek	New Salem	Provi- dence	Sandy Ridge	Stack Road	Union- ville	Wingate
Percentage per request of maximum	100.00%	86.49%	100.00%	100.00%	62.01%	63.34%	100.00%	85.60%	100.00%	100.00%	100.00%	100.00%	100.00%
Single Family Dwelling (SFD) (max fee of \$100)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Unimproved Land-per acre	0.04	0.03	0.04	0.04	0.02	0.03	0.04	0.03	0.04	0.04	0.04	0.04	0.04
-minimum (10% of fee)	10.00	8.65	10.00	10.00	6.20	6.33	10.00	8.56	10.00	10.00	10.00	10.00	10.00
Animal/Horticulture (20% of fee)	20.00	17.30	20.00	20.00	12.40	12.67	20.00	17.12	20.00	20.00	20.00	20.00	20.00
Commercial < or = 5000 sq ft (100% of fee)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Commercial > 5000 sq ft (200% of fee)	200.00	172.98	200.00	200.00	124.02	126.68	200.00	171.20	200.00	200.00	200.00	200.00	200.00
Mobile Home (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Duplex (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Triplex (150% of fee)	150.00	129.74	150.00	150.00	93.02	95.01	150.00	128.40	150.00	150.00	150.00	150.00	150.00
Other Family Dwellings (200% of fee)	200.00	172.98	200.00	200.00	124.02	126.68	200.00	171.20	200.00	200.00	200.00	200.00	200.00
Cultural Facilities (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Educational Facilities (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Governmental Facilities (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Religious Facilities (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00
Fire Protection Facilities (same as SFD)	100.00	86.49	100.00	100.00	62.01	63.34	100.00	85.60	100.00	100.00	100.00	100.00	100.00

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		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	100.00	per permit	100.00	per permit	-	0.00%
105.7.2	Battery systems more than 50 gal liquid	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.3	Compressed gases	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.4	Fire alarm & detection systems & related equipment	75.00	per permit	75.00	per permit	75.00	per permit	-	0.00%
105.7.5	Fire pumps & related equipment	200.00	per permit	200.00	per permit	200.00	per permit	-	0.00%
105.7.6	Flammable & combustible liquids	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.7	Hazardous materials (quantities requiring a permit)	200.00	per permit	200.00	per permit	200.00	per permit	-	0.00%
105.7.8	Industrial ovens	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.10	Private fire hydrants	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.11	Spraying or dipping	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.12	Standpipe systems	100.00	per permit	100.00	per permit	100.00	per permit	-	0.00%
105.7.13	Temporary membrane structures, tents and canopies	50.00	per permit	50.00	per permit	50.00	per permit	-	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 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
<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			
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								
<b>Fire Inspection Fees</b>								
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%
<b>Re-Inspection Fees</b>								
• 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		same	n/a
- Re-inspection Fee	75.00	per inspection	75.00	per inspection	75.00	per inspection	-	0.00%
<b>Expiring Permits</b>								
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 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<b>Growth Management</b>								
<b>Building and Code Enforcement</b>								
Residential Dwelling Units								
<ul style="list-style-type: none"> <li>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. *</li> </ul>	0.513	per SF	0.513	per SF	0.513	per SF	-	0.00%
<ul style="list-style-type: none"> <li>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. *</li> </ul>	0.146	per SF	0.146	per SF	0.146	per SF	-	0.00%
<ul style="list-style-type: none"> <li>Permits/new and additions, (riding arenas): Permit fees for building and electrical permits shall be determined by multiplying the total gross building floor area by a cost per SF. *</li> </ul>	-	per SF	-	per SF	-	per SF	-	n/a
* 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								
<ul style="list-style-type: none"> <li>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:</li> </ul>								
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%
<ul style="list-style-type: none"> <li>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.</li> </ul>								
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 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<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	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	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	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	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	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	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	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	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	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	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	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	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	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	370.00 per unit	-	0.00%
• Low Voltage Wiring (Less than 120 Volts) *								
	Power Service or Sub Panel (only, no additional electrical wiring) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	now Other Installations	n/a	n/a
	Electrical for Mechanical Change Out (wiring, heat, or A/C only) *	n/a	n/a	n/a	n/a	n/a	n/a	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	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	now Other Installations	n/a	n/a
	Replacement of electrical service for existing mobile homes *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	now Other Installations	n/a	n/a
	Load Control Devices (per dwelling unit) *	now Other Installations	now Other Installations	now Other Installations	now Other Installations	now Other Installations	n/a	n/a
	Sign Service -Based on Power Service Size (if over 100 AMPS refer to chart above)	now Other Installations	now Other Installations	now Other Installations	now Other Installations	now Other Installations	n/a	n/a
	Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above)	now Other Installations	now Other Installations	now Other Installations	now Other Installations	now Other Installations	n/a	n/a
	Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above)	now Other Installations	now Other Installations	now Other Installations	now Other Installations	now Other Installations	n/a	n/a
	Identical Replacement of Equipment *	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	60.00 per unit	-	0.00%
	Fee for ALL UNCLASSIFIED INSTALLATIONS *	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	Fees for All Other Installations *	60.00 per unit	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	16.50 per unit	16.50 per unit	16.50 per unit	16.50 per unit	-	0.00%
	* 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	applicable as of FY 2014 and after	same	n/a
• Solar Farms								
	Per megawatt up to 5 MW	1000.00 per unit	1000.00 per unit	1000.00 per unit	1000.00 per unit	1000.00 per unit	-	0.00%
	Per megawatt tp to 5-10 MW	850.00 per unit	850.00 per unit	850.00 per unit	850.00 per unit	850.00 per unit	-	0.00%
	Per megawatt over 10 MW	775.00 per unit	775.00 per unit	775.00 per unit	775.00 per unit	775.00 per unit	-	0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<b>Growth Management (continued)</b>								
<b>Building and Code Enforcement (continued)</b>								
Mechanical Schedule								
• Heat Pump, Apollo Unit, Gas Pack or Furnace with AC *	n/a		n/a		n/a		n/a	n/a
Heat Pump, Gas Pack, Furnace with or without AC, etc. *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Radiant Heat Sys., Wall Furnace, Unit Heater, Fireplace Insert, Gas Logs, Gas Light, Gas Grill, etc. *	n/a		n/a		n/a		n/a	n/a
Gas Water Heater (change out) *	n/a		n/a		n/a		n/a	n/a
Gas Line (only) *	n/a		n/a		n/a		n/a	n/a
Gas Water Heater, Light, Line, etc. *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
Mechanical unit for Mobile Home (only) *	n/a		n/a		n/a		n/a	n/a
Fee for ALL UNCLASSIFIED INSTALLATIONS *	n/a		n/a		n/a		n/a	n/a
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	16.50	per unit	16.50	per unit	-	0.00%
Plumbing Schedule								
• Complete Renovation - Commercial *	-	per unit	-	per unit	-	per unit	-	n/a
Complete Renovation - Residential *	-	per unit	-	per unit	-	per unit	-	n/a
Each Toilet Room *	n/a		n/a		n/a		n/a	n/a
Gas Line *	n/a		n/a		n/a		n/a	n/a
Water Heater (change out) *	n/a		n/a		n/a		n/a	n/a
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 UNCLASSIFIED INSTALLATIONS *	n/a		n/a		n/a		n/a	n/a
Fee for All Other Installations *	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%
* Each additional unit, same trip	n/a		n/a		n/a		n/a	n/a
* Each additional fixture, same trip	16.50	per unit	16.50	per unit	16.50	per unit	-	0.00%
Permit Fees Schedule (continued)								
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%	same	n/a
Construction Trailer	60.00	per trailer	60.00	per trailer	60.00	per trailer	-	0.00%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<b>Growth Management (Continued)</b>								
<b>Building and Code Enforcement (Continued)</b>								
Permit Fees Schedule (continued)								
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	same	n/a
Upfit of Shell Building (SF x fee of occupancy determined, as per Commercial Table Fee Schedule less fee charged for shell building or a minimum fee, which ever is greater)		n/a		n/a		n/a	n/a	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	same	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%	same	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	60.00	per unit	-	0.00%
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%
Sprinklers	-	per unit	-	per unit	-	per unit	-	n/a
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	same	n/a
Re-Inspection Fee - Commercial (each permit)	80.00	per unit	80.00	per unit	80.00	per unit	-	0.00%
Re-Inspection Fee - Residential (each permit)	80.00	per unit	80.00	per unit	80.00	per unit	-	0.00%
Certificate of Zoning Compliance (building inspection not required)		n/a		n/a		n/a	n/a	n/a
Zoning Permit	40.00	per unit	40.00	per unit	40.00	per unit	-	0.00%
Certificate of Occupancy - Commercial	-	per unit	-	per unit	-	per unit	-	n/a
Certificate of Occupancy - Residential	-	per unit	-	per unit	-	per unit	-	n/a
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%
Application Fee Board of Adjustments	800.00	per applic.	800.00	per applic.	800.00	per applic.	-	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 inspections made, minimum fee held) - Commercial and Residential		n/a		n/a		n/a	n/a	n/a
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%

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)		
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent		
<b>Growth Management (Continued)</b>									
<b>Building and Code Enforcement (Continued)</b>									
Additional Fees									
<ul style="list-style-type: none"> <li>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.</li> </ul>							same	n/a	
<ul style="list-style-type: none"> <li>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</li> </ul>	80.00	per offense	80.00	per offense	80.00	per offense	-	0.00%	
<ul style="list-style-type: none"> <li>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</li> </ul>	80.00	per offense	80.00	per offense	80.00	per offense	-	0.00%	
<ul style="list-style-type: none"> <li>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:</li> </ul>							same	n/a	
> 1) Permit expiring after six months:									
A) A new, second, permit will be issued within six months of the expiration date of the first permit with a minimum fee of ...	n/a		n/a		n/a		n/a	n/a	n/a
B) Time that lapses beyond six months of the expiration date will require the full amount of fees to be charged.	n/a		n/a		n/a		n/a	n/a	n/a
> 2) Permit expiring after a year:									
A) A new, second, permit will be issued with the full amount of fees being charged.	n/a		n/a		n/a		n/a	n/a	n/a
> 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 ...	60.00	per unit	60.00	per unit	60.00	per unit	-	0.00%	
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		applicable as of FY 2014 and after		same	n/a	
> 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.	applicable as of FY 2014 and after		applicable as of FY 2014 and after		applicable as of FY 2014 and after		same	n/a	
Refunds of Fees									
<ul style="list-style-type: none"> <li>Should a permit be issued and the individual the permit is issued to decides not to pursue said work, a refund of the fees collected will be made up to one year of the issuance date of the original permit, minus a minimum fee - commercial and residential.</li> </ul>	-	per unit	-	per unit	-	per unit	-	n/a	

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
<b>Growth Management (Continued)</b>								
<b>Planning</b>								
Major Subdivision (SD)								
• Preliminary Plan Review - 0 to 10 acres	n/a		500.00	plus ...	-		(500.00)	n/a
• Preliminary Plan Review - 0 to 10 acres (continued)	n/a		75.00	per acre (or portion thereof)	-		(75.00)	n/a
• Preliminary Plan Review - 10+ acres	n/a		1000.00	plus ...	-		-1000.00	n/a
• Preliminary Plan Review - 10+ acres (continued)	n/a		75.00	per acre (or portion thereof)	-		(75.00)	n/a
• Preliminary Plan Review	n/a		n/a		100.00	plus ...	100.00	n/a
• Preliminary Plan Review (continued)	n/a		n/a		10.00	per lot	10.00	n/a
• Surcharge for traffic impact analysis	n/a		5.00	per AM & PM peak trips generated by the site	TBD	actual cost passed on to development	(5.00)	n/a
• Review	100.00	per SD review -	100.00	per SD review	-		(100.00)	n/a
• Review (continued)	10.00	per lot within SD	10.00	per lot within SD	-		(10.00)	n/a
• 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 PUI	10.00	per lot w/in PU	10.00	per lot w/in PU	-	0.00%
• Final Plat	n/a		10.00	per lot	10.00	per lot	-	0.00%
Minor Subdivision (SD)								
• Review	25.00	per lot	25.00	per lot	25.00		-	0.00%
• Final Plat	n/a		50.00		-		(50.00)	n/a
Revisions to Approved Subdivision Plans								
• Insignificant	n/a		n/a		Free			
• Minor	n/a		n/a		25.00		25.00	n/a
• Major	n/a		n/a		100.00	plus ...	100.00	n/a
• Major (continued)	n/a		n/a		10.00	per lot	10.00	n/a
• Planned Unit Development (PUD)	n/a		n/a		100.00	plus ...	100.00	n/a
• Planned Unit Development (PUD, continued)	n/a		n/a		10.00	per lot	10.00	n/a

# Tax Rate and Fee Schedule Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<b>Growth Management (Continued)</b>								
<b>Planning (Continued)</b>								
Non-Residential Review Fees								
• Review - less than 1 acre	n/a		500.00		300.00		(200.00)	-40.00%
• Review - 1+ acres	n/a		500.00	plus ...	300.00	plus ...	(200.00)	-40.00%
• Review - 1+ acres (continued)	n/a		100.00	per acre (or portion thereof)	50.00	per acre (or portion thereof)	(50.00)	-50.00%
• Surcharge for traffic impact analysis	n/a		5.00	per AM & PM peak trips generated by the site	TBD	actual cost passed on to development	(5.00)	n/a
Revisions to Approved Non-Residential Plans								
• Insignificant	n/a		n/a		Free			
• Minor	n/a		n/a		25.00	per revision	25.00	n/a
• Major	n/a		n/a		300.00	plus ...	300.00	n/a
• Major (continued)	n/a		n/a		50.00	per acre (or portion thereof)	50.00	n/a
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)	12.22	per adj. lot	12.22	per adj. lot	-		(12.22)	n/a
Rezoning Conditional								
• Rezoning Conditional	500.00	per rezoning	500.00	per rezoning	500.00	per rezoning	-	0.00%
• Rezoning Conditional (continued)	12.22	per adj. lot	12.22	per adj. lot	-		(12.22)	n/a
Revisions								
• Insignificant	Free		Free		n/a			
• Minor	25.00	per revision	25.00	per revision	n/a		(25.00)	n/a
• Significant	100.00	per revision	100.00	per revision	n/a		(100.00)	n/a
• Planned Unit Development (PUD)	100.00	per revision	100.00	per revision	n/a		(100.00)	n/a
Copies of Plans	15.00	per plan	15.00	per plan	20.00	per plan	5.00	33.33%
Ordinance	20.00	per ordinance	20.00	per ordinance	20.00	per ordinance	-	0.00%



# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<b>Human Services</b>								
<b>Public Health</b>								
Environmental Health								
• Well Permit	480.00	per permit	480.00	per permit	480.00	per permit	-	0.00%
• Septic Permit (construction authorization permit plus permit fee based on acreage size):								
- Construction Authorization	180.00	per permit	180.00	per permit	180.00	per permit	-	0.00%
0 - 1.99 acres	300.00	per permit	300.00	per permit	300.00	per permit	-	0.00%
2.00 - 4.99 acres	360.00	per permit	360.00	per permit	360.00	per permit	-	0.00%
greater than 5.00	420.00	per permit	420.00	per permit	420.00	per permit	-	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	42.00	per ton	42.00	per ton	-	0.00%
• Construction and demolition materials tipping fee (2)	36.00	per ton	36.00	per ton	36.00	per ton	-	0.00%
• Yard waste tipping fee	35.00	per ton	35.00	per ton	35.00	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.								
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.								

# Tax Rate and Fee Schedule

# Attachment B

Service Area and Division	FY 2014		FY 2015		FY 2016		Increase / I/(D)	
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease) Percent	
<b>Public Works</b>								
<b>Water and Land Resources (Stormwater)</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)	-	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	-	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%

**WATER & SEWER CAPITAL PROJECTS FUND**

*Attachment C*

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2016	Total Appropriation
<i>REVENUE</i>			
Developer Funded	(1,864,654)	-	(1,864,654)
FY 2016 Water and Wastewater Rev Bonds	(49,448,280)	(6,718,986)	(56,167,266)
FY 2018 Water and Wastewater Rev Bonds	(1,666,800)	(34,468,000)	(36,134,800)
Grant Funding	(1,961,300)	-	(1,961,300)
Utility Pay Go	(65,842,368)	(4,488,000)	(70,330,368)
<b>Total Sources</b>	<b>(120,783,402)</b>	<b>(45,674,986)</b>	<b>(166,458,388)</b>
<i>EXPENDITURES</i>			
762 Zone Improvements	2,093,700	374,000	2,467,700
853 South Zone Improvements	412,000	-	412,000
853 West Zone Improvements	1,695,000	-	1,695,000
935 Zone Improvements	-	-	-
Crooked Creek Basin Improvements	11,349,800	3,313,000	14,662,800
CRWTP Improvements	25,950,820	3,719,986	29,670,806
Developer Funded Projects	-	-	-
Eastside Wastewater Improvements	14,837,957	-	14,837,957
New 880 Pressure Zone	10,900,245	-	10,900,245
New Lake Twitty Sewer Shed	-	-	-
Short Line Extensions	2,091,000	545,000	2,636,000
Town Center Sewer Development	2,007,440	100,000	2,107,440
Twelve Mile Creek WWTP System Improvements	19,645,615	33,971,000	53,616,615
UCPW Buildings & Improvements	10,915,376	-	10,915,376
Wastewater Pump Station Improvements	2,215,000	327,000	2,542,000
Wastewater Rehabilitation and Replacement	5,623,960	1,499,000	7,122,960
Water & Wastewater Master Planning	318,000	-	318,000
Water Rehabilitation and Replacement	5,400,979	1,826,000	7,226,979
Water Tank Rehabilitation	957,000	-	957,000
Yadkin River Water Supply	4,369,510	-	4,369,510
<b>Total Projects</b>	<b>120,783,402</b>	<b>45,674,986</b>	<b>166,458,388</b>

**GENERAL CPO FUND**

**Attachment C**

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2016	Total Appropriation
<b>REVENUE</b>			
General Pay Go	(64,333,559)	(295,560)	(64,629,119)
Go Bonds	(992,500)	-	(992,500)
Grant Funding	(512,205)	-	(512,205)
Other Activities	(913,874)	-	(913,874)
Utility Fund Balance	(327,500)	-	(327,500)
<b>Total Sources</b>	<b>(67,079,638)</b>	<b>(295,560)</b>	<b>(67,375,198)</b>
<b>EXPENDITURES</b>			
4H Pavilion and Ancillary Facilities	80,000	-	80,000
Emergency Management	-	-	-
Facilities Maintenance and Renewal	7,008,738	295,560	7,304,298
Firearms Training and Qualifications Range	8,555,665	-	8,555,665
Growth Management	123,400	-	123,400
Human Services Automation and Record Management	1,199,410	-	1,199,410
Human Services Campus	42,150,000	-	42,150,000
IT Infrastructure and Efficiency Enhancements	2,420,238	-	2,420,238
Jail and Sheriff's Office Replacement and Expansion Program	1,922,745	-	1,922,745
Jesse Helms Park Development	1,519,442	-	1,519,442
Law Enforcement Facilities Expansion & Renovations	250,000	-	250,000
Library Expansion and Development	-	-	-
Park Development and Renewal	100,000	-	100,000
South Piedmont Community College	1,750,000	-	1,750,000
Tax Assessment and Administration Software Replacement	-	-	-
<b>Total Projects</b>	<b>67,079,638</b>	<b>295,560</b>	<b>67,375,198</b>

**GENERAL CPO FUND - SCHOOLS**

*Attachment C*

Program Sources & Uses	Appropriation-to-Date	Adopted FY 2016	Total Appropriation
<i>REVENUE</i>			
General Pay Go	(42,771,588)	(16,626,627)	(59,398,215)
<b>Total Sources</b>	<b>(42,771,588)</b>	<b>(16,626,627)</b>	<b>(59,398,215)</b>
<i>EXPENDITURES</i>			
Buses	84,444	-	84,444
Capital Outlay Alloc - FY2011	1,303,552	-	1,303,552
Capital Outlay Alloc - FY2013	4,000,000	-	4,000,000
Capital Outlay FY 2014 PHS Stadium	1,742,334	-	1,742,334
Capital Outlay FY 2014 Safety/Security	1,026,875	-	1,026,875
Capital Outlay FY 2014 Fac, IT, ADA	230,791	-	230,791
Capital Outlay FY 2014 Additional	5,357,859	-	5,357,859
Benton Heights Roof Repair	1,048,699	-	1,048,699
East Union Middle Roof Repair	326,970	-	326,970
Forest Hillls High Roof Repair	406,485	-	406,485
Hemby Bridge Elementary Roof Repair	299,090	-	299,090
Indian Trail Elementary Roof Repair	355,065	-	355,065
Marshville Elementary Roof Repair	425,685	-	425,685
Monroe High Roof Repair	300,050	-	300,050
Monroe Middle Roof Repair	152,450	-	152,450
New Salem Elementary Roof Repair	210,640	-	210,640
Piedmont Middle Roof Repair	34,950	-	34,950
Piedmont High Roof Repair	144,260	-	144,260
Parkwood High Roof Repair	551,503	-	551,503
Parkwood Middle Roof Repair	1,264,350	-	1,264,350
Sun Valley High Roof Repair	503,200	-	503,200
Sun Valley Middle Roof Repair	928,500	-	928,500
South Providence Roof Repair	430,000	-	430,000
Technical Services Roof Repair	153,870	-	153,870
Unionville Elementary Roof Repair	31,236	-	31,236
Walter Bickett Education Center Roof	651,950	-	651,950
Wesley Chapel Elementary Roof	4,000	-	4,000
Weddington Middle/Elementary Roof	332,109	-	332,109
Wingate Elementary Roof Repair	670,125	-	670,125

**GENERAL CPO FUND - SCHOOLS**

*Attachment C*

Program Sources & Uses	Appropriation-to- Date	Adopted FY 2016	Total Appropriation
Western Union Elementary Roof	281,408	-	281,408
Roofing Audits	72,000	-	72,000
Capital Outlay FY 2015	19,069,779	-	19,069,779
Technology	377,359	-	377,359
<i>FY 2016 Capital Outlay</i>			
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
<i>FY 2016 Roofing Projects</i>			
Antioch Roof Repair FY 2016	-	324,220	324,220
CATA Roof Repair FY 2016	-	277,650	277,650
Fairview Roof Repair FY 2016	-	370,370	370,370
Forest Hills Roof Repair FY 2016	-	12,200	12,200
Kensington Roof Repair FY 2016	-	350,000	350,000
Marvin Elementary Roof Repair FY 2016	-	421,750	421,750
New Salem Roof Repair FY 2016	-	140,890	140,890
New Town Roof Repair FY 2016	-	400,000	400,000
Piedmont High Roof Repair FY 2016	-	326,625	326,625
Porter Ridge Elementary Roof Repair FY 2016	-	350,000	350,000
Porter Ridge High Roof Repair FY 2016	-	1,833,120	1,833,120
Prospect Roof Repair FY 2016	-	666,285	666,285
Rea View Roof Repair FY 2016	-	350,000	350,000
Rock Rest Roof Repair FY 2016	-	350,000	350,000
Sandy Ridge Roof Repair FY 2016	-	350,000	350,000
Unionville Roof Repair FY 2016	-	609,000	609,000
Walter Bickett Education Roof Repair FY 2016	-	307,650	307,650
Walter Bickett Elementary Roof Repair FY 2016	-	350,000	350,000
Weddington High Roof Repair FY 2016	-	636,945	636,945
Wesley Chapel Roof Repair FY 2016	-	83,500	83,500
Western Union Roof Repair FY 2016	-	1,002,900	1,002,900
Wingate Roof Repair FY 2016	-	257,000	257,000
Wolfe Roof Repair FY 2016	-	200,000	200,000
<b>Total Projects</b>	<b>42,771,588</b>	<b>16,626,627</b>	<b>59,398,215</b>

**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
4-H Program Assistant	58	\$ 27,313	\$ 34,141	\$ 40,969	4201	N	2
911 Operations Manager	73	\$ 53,230	\$ 66,537	\$ 79,844	1318	E	6
Absentee Ballot Coordinator - RPT	62	\$ 32,631	\$ 40,789	\$ 48,947	1107	N	6
Accounting Specialist II/PW	69	\$ 44,582	\$ 55,727	\$ 66,872	2868	N	6
Accounting Technician I/Elections - RPT	61	\$ 31,199	\$ 38,999	\$ 46,799	1109	N	6
Accounting Technician I/Health	61	\$ 31,199	\$ 38,999	\$ 46,799	4142	N	6
Accounting Technician I/Social Services	61	\$ 31,199	\$ 38,999	\$ 46,799	4049	N	6
Accounting Technician II/Finance	63	\$ 34,122	\$ 42,652	\$ 51,182	1817	N	6
Accounting Technician II/Sheriff	63	\$ 34,122	\$ 42,652	\$ 51,182	3107	N	6
Accounting Technician II/Social Services	63	\$ 34,122	\$ 42,652	\$ 51,182	4040	N	6
Accounting Technician III/Health	65	\$ 37,306	\$ 46,632	\$ 55,958	4171	N	6
Accounting Technician III/Public Works	65	\$ 37,306	\$ 46,632	\$ 55,958	2863	N	6
Accounting Technician III/Sheriff	65	\$ 37,306	\$ 46,632	\$ 55,958	3120	N	6
Accounting Technician III/Social Services	65	\$ 37,306	\$ 46,632	\$ 55,958	4020	N	6
Accounting Technician IV/Health/Billing	67	\$ 40,753	\$ 50,941	\$ 61,129	4175	N	6
Accounting Technician IV/Social Services	67	\$ 40,753	\$ 50,941	\$ 61,129	4051	N	6
Administrative Assistant II/Finance	64	\$ 35,670	\$ 44,588	\$ 53,506	1806	N	6
Administrative Assistant II/Tax Administration	64	\$ 35,670	\$ 44,588	\$ 53,506	1013	N	6
Administrative Assistant/Facilities Management	62	\$ 32,631	\$ 40,789	\$ 48,947	2887	N	6
Administrative Assistant/Parks & Recreation	62	\$ 32,631	\$ 40,789	\$ 48,947	2502	N	6
Administrative Assistant/Public Works/Business Operations	62	\$ 32,631	\$ 40,789	\$ 48,947	2855	N	6
Administrative Assistant/Public Works/Customer Service	62	\$ 32,631	\$ 40,789	\$ 48,947	2807	N	6
Administrative Assistant/Sheriff	62	\$ 32,631	\$ 40,789	\$ 48,947	3104	N	6
Administrative Assistant/Transportation	62	\$ 32,631	\$ 40,789	\$ 48,947	3513	N	6
Administrative Officer I/Health	66	\$ 39,000	\$ 48,750	\$ 58,500	4146	N	6
Administrative Officer II/Sheriff	69	\$ 44,582	\$ 55,727	\$ 66,872	3112	N	6
Administrative Secretary/Central Administration	60	\$ 29,826	\$ 37,282	\$ 44,738	3903	N	6
Administrative Secretary/Elections	60	\$ 29,826	\$ 37,282	\$ 44,738	1102	N	6
Administrative Secretary/Fleet Management	60	\$ 29,826	\$ 37,282	\$ 44,738	2005	N	6
Administrative Secretary/Planning	60	\$ 29,826	\$ 37,282	\$ 44,738	2710	N	6
Administrative Secretary/Procurement	60	\$ 29,826	\$ 37,282	\$ 44,738	1604	N	6
Administrative Secretary/Veterans	60	\$ 29,826	\$ 37,282	\$ 44,738	3402	N	6
Animal Care Specialist	61	\$ 31,199	\$ 38,999	\$ 46,799	3168	N	3
Applications & Systems Manager	70	\$ 46,598	\$ 58,247	\$ 69,896	1524	E	2
Assessment Administration Supervisor	71	\$ 48,700	\$ 60,875	\$ 73,050	1015	E	1
Assistant Branch Manager I	64	\$ 35,670	\$ 44,588	\$ 53,506	2321	N	1

# Position Classification and Pay Plan

# Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Assistant Branch Manager II	65	\$ 37,306	\$ 46,632	\$ 55,958	2336	N	1
Assistant County Manager	88	\$ 103,366	\$ 129,208	\$ 155,050	1208	E	1
Assistant Division Director, Library	75	\$ 58,196	\$ 72,745	\$ 87,294	2302	E	1
Assistant Division Director, Parks & Recreation	74	\$ 55,654	\$ 69,567	\$ 83,480	2514	E	1
Assistant Division Director, Transportation & Nutrition	70	\$ 46,598	\$ 58,247	\$ 69,896	3514	E	1
Assistant Fire Marshal I	62	\$ 32,631	\$ 40,789	\$ 48,947	1904	N	4
Assistant Fire Marshal II	64	\$ 35,670	\$ 44,588	\$ 53,506	1907	N	4
Assistant Fire Marshal III	65	\$ 37,306	\$ 46,632	\$ 55,958	1908	N	4
Assistant Human Resources Director	78	\$ 66,435	\$ 83,044	\$ 99,653	2602	E	1
Assistant Public Works Director	85	\$ 90,569	\$ 113,211	\$ 135,853	2900	E	1
Assistant Register of Deeds - PT	65	\$ 37,306	\$ 46,632	\$ 55,958	3096	N	6
Assistant Register of Deeds I	61	\$ 31,199	\$ 38,999	\$ 46,799	3007	N	6
Assistant Register of Deeds II	63	\$ 34,122	\$ 42,652	\$ 51,182	3008	N	6
Assistant Register of Deeds III	65	\$ 37,306	\$ 46,632	\$ 55,958	3009	N	6
Assistant Shift Supervisor Telecommunicator	64	\$ 35,670	\$ 44,588	\$ 53,506	1320	N	3
Assistant to the Manager	79	\$ 69,446	\$ 86,807	\$ 104,168	1210	E	1
Auditor	66	\$ 39,000	\$ 48,750	\$ 58,500	1004	N	2
Automotive Mechanic	69	\$ 44,582	\$ 55,727	\$ 66,872	2001	N	7
Benefits Specialist	70	\$ 46,598	\$ 58,247	\$ 69,896	2611	N	2
Billing Coordinator	63	\$ 34,122	\$ 42,652	\$ 51,182	2908	N	6
Billing Representative - PT	61	\$ 31,199	\$ 38,999	\$ 46,799	3596	N	6
Branch Manager I	66	\$ 39,000	\$ 48,750	\$ 58,500	2334	E	1
Branch Manager II	67	\$ 40,753	\$ 50,941	\$ 61,129	2335	E	1
Building Permit Supervisor	64	\$ 35,670	\$ 44,588	\$ 53,506	2127	N	6
Building, Plumbing, & Mechanical Inspector	69	\$ 44,582	\$ 55,727	\$ 66,872	2120	N	1
CAD Technician	66	\$ 39,000	\$ 48,750	\$ 58,500	1326	N	3
Captain	78	\$ 66,435	\$ 83,044	\$ 99,653	3141	E	4
Cash & Investment Analyst	69	\$ 44,582	\$ 55,727	\$ 66,872	1820	E	2
Chief Deputy Sheriff	83	\$ 82,886	\$ 103,608	\$ 124,330	3102	E	1
CIP Construction Manager	76	\$ 60,826	\$ 76,033	\$ 91,240	2843	E	1
CIP Program Manager	78	\$ 66,435	\$ 83,044	\$ 99,653	2874	E	1
Circulation Assistant Manager	63	\$ 34,122	\$ 42,652	\$ 51,182	2331	N	1
Circulation Manager	65	\$ 37,306	\$ 46,632	\$ 55,958	2348	E	1
Civilian Evidence Technician	61	\$ 31,199	\$ 38,999	\$ 46,799	3134	N	6
Classification and Compensation Analyst	72	\$ 50,922	\$ 63,652	\$ 76,382	2607	N	2
Clerk	56	\$ 24,976	\$ 31,220	\$ 37,464	2503	N	6



# Position Classification and Pay Plan

# Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Clerk to the Board	NG				3901	N/A	1
Clinical Social Worker	71	\$ 48,700	\$ 60,875	\$ 73,050	4030	E	2
Collection Specialist	60	\$ 29,826	\$ 37,282	\$ 44,738	3314	N	6
Collection Technician	58	\$ 27,313	\$ 34,141	\$ 40,969	3313	N	6
Commercial Building Inspector	70	\$ 46,598	\$ 58,247	\$ 69,896	2116	N	1
Communications Officer	72	\$ 50,922	\$ 63,652	\$ 76,382	1206	E	1
Community Health Asst/Breast Feeding Counselor	55	\$ 23,865	\$ 29,831	\$ 35,797	4152	N	2
Community Relations Manager	72	\$ 50,922	\$ 63,652	\$ 76,382	2909	E	1
Community Social Services Assistant/Adult - PT	55	\$ 23,865	\$ 29,831	\$ 35,797	4096	N	8
Community Social Services Assistant/Children - PT	55	\$ 23,865	\$ 29,831	\$ 35,797	4087	N	8
Community Social Services Assistant/Children's Svcs.	55	\$ 23,865	\$ 29,831	\$ 35,797	4003	N	8
Computing Consultant I	69	\$ 44,582	\$ 55,727	\$ 66,872	4026	N	2
Conservation Education Specialist	63	\$ 34,122	\$ 42,652	\$ 51,182	3207	N	2
Construction Inspector II	63	\$ 34,122	\$ 42,652	\$ 51,182	2820	N	1
Construction Inspector III	65	\$ 37,306	\$ 46,632	\$ 55,958	2819	N	1
Construction Inspector Supervisor	68	\$ 42,623	\$ 53,279	\$ 63,935	2891	N	1
Contract Specialist	67	\$ 40,753	\$ 50,941	\$ 61,129	1603	N	6
Controller	78	\$ 66,435	\$ 83,044	\$ 99,653	1819	E	1
Corporal I	69	\$ 44,582	\$ 55,727	\$ 66,872	3147	N	4
Corporal II	70	\$ 46,598	\$ 58,247	\$ 69,896	3116	N	4
County Manager	NG				1201	N/A	1
Crime Analyst	68	\$ 42,623	\$ 53,279	\$ 63,935	3121	N	2
Crime Scene Investigator I	65	\$ 37,306	\$ 46,632	\$ 55,958	3135	N	3
Crime Scene Investigator II	66	\$ 39,000	\$ 48,750	\$ 58,500	3114	N	3
Crime Scene Investigator Master	67	\$ 40,753	\$ 50,941	\$ 61,129	3115	N	3
Customer Service Manager	70	\$ 46,598	\$ 58,247	\$ 69,896	2901	E	6
Customer Service Representative	56	\$ 24,976	\$ 31,220	\$ 37,464	3182	N	6
Customer Service Specialist	61	\$ 31,199	\$ 38,999	\$ 46,799	2809	N	6
Customer Service Supervisor	68	\$ 42,623	\$ 53,279	\$ 63,935	2815	E	6
Data Entry Operator II	58	\$ 27,313	\$ 34,141	\$ 40,969	4011	N	6
Day Care Coordinator	67	\$ 40,753	\$ 50,941	\$ 61,129	4034	E	1
Dental Assistant - RPT	60	\$ 29,826	\$ 37,282	\$ 44,738	4172	N	5
Deputy Clerk to the Board	67	\$ 40,753	\$ 50,941	\$ 61,129	3902	N	6
Deputy Elections Director	64	\$ 35,670	\$ 44,588	\$ 53,506	1114	N	6
Deputy Fire Marshal	67	\$ 40,753	\$ 50,941	\$ 61,129	1903	N	4
Deputy Register of Deeds I	57	\$ 26,116	\$ 32,645	\$ 39,174	3004	N	6

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

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Deputy Register of Deeds II	58	\$ 27,313	\$ 34,141	\$ 40,969	3005	N	6
Deputy Register of Deeds III	60	\$ 29,826	\$ 37,282	\$ 44,738	3006	N	6
Deputy Sheriff I	65	\$ 37,306	\$ 46,632	\$ 55,958	3150	N	4
Deputy Sheriff I - PT	65	\$ 37,306	\$ 46,632	\$ 55,958	3196	N	4
Deputy Sheriff I/Detective	67	\$ 40,753	\$ 50,941	\$ 61,129	3148	N	4
Deputy Sheriff I/Drug Investigator	67	\$ 40,753	\$ 50,941	\$ 61,129	3125	N	4
Deputy Sheriff I/K-9	67	\$ 40,753	\$ 50,941	\$ 61,129	3127	N	4
Deputy Sheriff II	66	\$ 39,000	\$ 48,750	\$ 58,500	3152	N	4
Deputy Sheriff II/Detective	67	\$ 40,753	\$ 50,941	\$ 61,129	3172	N	4
Deputy Sheriff II/Drug Investigator	67	\$ 40,753	\$ 50,941	\$ 61,129	3117	N	4
Deputy Sheriff II/K-9	67	\$ 40,753	\$ 50,941	\$ 61,129	3126	N	4
Deputy Sheriff Master	67	\$ 40,753	\$ 50,941	\$ 61,129	3154	N	4
Deputy Sheriff Master/Detective	67	\$ 40,753	\$ 50,941	\$ 61,129	3119	N	4
Deputy Sheriff Master/Drug Investigator	67	\$ 40,753	\$ 50,941	\$ 61,129	3149	N	4
Deputy Sheriff Master/K-9	67	\$ 40,753	\$ 50,941	\$ 61,129	3155	N	4
Deputy Tax Collector Supervisor I	68	\$ 42,623	\$ 53,279	\$ 63,935	3315	E	1
Deputy Tax Collector Supervisor II	69	\$ 44,582	\$ 55,727	\$ 66,872	3309	E	1
Detention Officer I	65	\$ 37,306	\$ 46,632	\$ 55,958	3156	N	4
Detention Officer II	66	\$ 39,000	\$ 48,750	\$ 58,500	3157	N	4
Detention Officer Master	67	\$ 40,753	\$ 50,941	\$ 61,129	3170	N	4
Development Review Manager	76	\$ 60,826	\$ 76,033	\$ 91,240	2889	E	1
Director, Elections	74	\$ 55,654	\$ 69,567	\$ 83,480	1101	E	1
Dispatch Supervisor	65	\$ 37,306	\$ 46,632	\$ 55,958	3113	N	3
Dispatcher I/Sheriff	61	\$ 31,199	\$ 38,999	\$ 46,799	3132	N	6
Dispatcher II/Sheriff	62	\$ 32,631	\$ 40,789	\$ 48,947	3176	N	6
Dispatcher Master/Sheriff	63	\$ 34,122	\$ 42,652	\$ 51,182	3177	N	6
Dispatcher/Transportation	59	\$ 28,538	\$ 35,673	\$ 42,808	3502	N	6
District Director, Soil & Water Conservation	69	\$ 44,582	\$ 55,727	\$ 66,872	3204	E	1
District Manager, Soil & Water Conservation	66	\$ 39,000	\$ 48,750	\$ 58,500	3205	E	1
Division Director, Assessment	76	\$ 60,826	\$ 76,033	\$ 91,240	1049	E	1
Division Director, Budget	78	\$ 66,435	\$ 83,044	\$ 99,653	1818	E	1
Division Director, Building Code Enforcement	79	\$ 69,446	\$ 86,807	\$ 104,168	2101	E	1
Division Director, Business Operations/Human Services	77	\$ 63,572	\$ 79,465	\$ 95,358	4064	E	1
Division Director, Business Operations/Public Works	77	\$ 63,572	\$ 79,465	\$ 95,358	2862	E	1
Division Director, Communications	78	\$ 66,435	\$ 83,044	\$ 99,653	1301	E	1
Division Director, Engineering	81	\$ 75,873	\$ 94,841	\$ 113,809	2811	E	1

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

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Division Director, Facilities	79	\$ 69,446	\$ 86,807	\$ 104,168	2882	E	1
Division Director, Information Systems	81	\$ 75,873	\$ 94,841	\$ 113,809	1501	E	1
Division Director, Library	80	\$ 72,601	\$ 90,751	\$ 108,901	2301	E	1
Division Director, Parks & Recreation	77	\$ 63,572	\$ 79,465	\$ 95,358	2501	E	1
Division Director, Planning	81	\$ 75,873	\$ 94,841	\$ 113,809	2706	E	1
Division Director, Procurement	78	\$ 66,435	\$ 83,044	\$ 99,653	1601	E	1
Division Director, Public Health	85	\$ 90,569	\$ 113,211	\$ 135,853	4124	E	1
Division Director, Real Property Appraisal	76	\$ 60,826	\$ 76,033	\$ 91,240	1050	E	1
Division Director, Revenue	75	\$ 58,196	\$ 72,745	\$ 87,294	3305	E	1
Division Director, Social Services	85	\$ 90,569	\$ 113,211	\$ 135,853	4039	E	1
Division Director, Solid Waste	79	\$ 69,446	\$ 86,807	\$ 104,168	2858	E	1
Division Director, Transportation & Nutrition	77	\$ 63,572	\$ 79,465	\$ 95,358	2408	E	1
Division Director, Veteran's Services	69	\$ 44,582	\$ 55,727	\$ 66,872	3401	E	1
Division Director, Water & Land Resources	81	\$ 75,873	\$ 94,841	\$ 113,809	2802	E	1
Division Manager, Nursing	80	\$ 72,601	\$ 90,751	\$ 108,901	4176	E	1
Division Manager, Public Health Operations	72	\$ 50,922	\$ 63,652	\$ 76,382	4177	E	1
Document Imaging Coordinator	70	\$ 46,598	\$ 58,247	\$ 69,896	1523	E	2
Driver	55	\$ 23,865	\$ 29,831	\$ 35,797	3503	N	8
Driver - PT	55	\$ 23,865	\$ 29,831	\$ 35,797	3599	N	8
Driver - RPT	55	\$ 23,865	\$ 29,831	\$ 35,797	3510	N	8
DWI Treatment Court Coordinator	66	\$ 39,000	\$ 48,750	\$ 58,500	3802	N	2
E-911 Database Coordinator	65	\$ 37,306	\$ 46,632	\$ 55,958	1322	N	2
Electrical Inspector	69	\$ 44,582	\$ 55,727	\$ 66,872	2123	N	1
Emergency Management Coordinator	70	\$ 46,598	\$ 58,247	\$ 69,896	3607	E	4
Emergency Services Analyst	68	\$ 42,623	\$ 53,279	\$ 63,935	1327	E	2
Employment Coordinator	69	\$ 44,582	\$ 55,727	\$ 66,872	2609	N	2
Engineering Assistant	70	\$ 46,598	\$ 58,247	\$ 69,896	2822	N	3
Engineering Technician	64	\$ 35,670	\$ 44,588	\$ 53,506	2806	N	3
Environmental Health Manager	77	\$ 63,572	\$ 79,465	\$ 95,358	4121	E	1
Environmental Health Program Specialist	70	\$ 46,598	\$ 58,247	\$ 69,896	4116	E	2
Environmental Health Specialist/Food & Lodging	68	\$ 42,623	\$ 53,279	\$ 63,935	4114	N	3
Environmental Health Specialist/Onsite W/W	68	\$ 42,623	\$ 53,279	\$ 63,935	4102	N	3
Environmental Health Supervisor I	71	\$ 48,700	\$ 60,875	\$ 73,050	4122	E	2
Environmental Patrol Officer I	65	\$ 37,306	\$ 46,632	\$ 55,958	3122	N	4
Environmental Patrol Officer II	66	\$ 39,000	\$ 48,750	\$ 58,500	3123	N	4
Environmental Patrol Officer Master	67	\$ 40,753	\$ 50,941	\$ 61,129	3124	N	4

**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Equipment Operator I	61	\$ 31,199	\$ 38,999	\$ 46,799	2845	N	8
Equipment Operator II	63	\$ 34,122	\$ 42,652	\$ 51,182	2846	N	8
Event Coordinator	59	\$ 28,538	\$ 35,673	\$ 42,808	4205	N	8
Event Coordinator - PT	59	\$ 28,538	\$ 35,673	\$ 42,808	4299	N	8
Executive Assistant/Central Administration	64	\$ 35,670	\$ 44,588	\$ 53,506	1203	N	6
Executive Assistant/Human Services	64	\$ 35,670	\$ 44,588	\$ 53,506	4013	N	6
Executive Assistant/PW	64	\$ 35,670	\$ 44,588	\$ 53,506	2888	N	6
Executive Attorney	88	\$ 103,366	\$ 129,208	\$ 155,050	2206	E	1
Executive Director, Administrative Services/CFO	88	\$ 103,366	\$ 129,208	\$ 155,050	1811	E	1
Executive Director, Community Services	83	\$ 82,886	\$ 103,608	\$ 124,330	2307	E	1
Executive Director, Emergency Services	83	\$ 82,886	\$ 103,608	\$ 124,330	3606	E	1
Executive Director, Growth Management	83	\$ 82,886	\$ 103,608	\$ 124,330	2129	E	1
Executive Director, Human Resources	83	\$ 82,886	\$ 103,608	\$ 124,330	2601	E	1
Executive Director, Human Services	88	\$ 103,366	\$ 129,208	\$ 155,050	4100	E	1
Executive Director, Public Works	88	\$ 103,366	\$ 129,208	\$ 155,050	2801	E	1
Executive Director, Tax Administration	83	\$ 82,886	\$ 103,608	\$ 124,330	1024	E	1
Facilities Construction Manager	76	\$ 60,826	\$ 76,033	\$ 91,240	2885	E	1
Facilities Coordinator	65	\$ 37,306	\$ 46,632	\$ 55,958	2344	E	8
Facilities Project Manager	76	\$ 60,826	\$ 76,033	\$ 91,240	2907	E	1
Finance Specialist	62	\$ 32,631	\$ 40,789	\$ 48,947	2343	N	6
Financial Analyst	67	\$ 40,753	\$ 50,941	\$ 61,129	1821	E	2
Financial Analyst/Payroll	67	\$ 40,753	\$ 50,941	\$ 61,129	1823	E	2
Fire Marshal	76	\$ 60,826	\$ 76,033	\$ 91,240	1901	E	4
Fleet Manager	72	\$ 50,922	\$ 63,652	\$ 76,382	2000	N	7
Fleet Service - PT	55	\$ 23,865	\$ 29,831	\$ 35,797	3598	N	8
Foreign Language Interpreter II/Health	63	\$ 34,122	\$ 42,652	\$ 51,182	4170	N	2
Foreign Language Interpreter II/Social Services	63	\$ 34,122	\$ 42,652	\$ 51,182	4057	N	2
Foreign Language Interpreter/Health	60	\$ 29,826	\$ 37,282	\$ 44,738	4133	N	2
Foreign Language Interpreter/Social Services	60	\$ 29,826	\$ 37,282	\$ 44,738	4050	N	2
Genealogy/Local History Librarian	66	\$ 39,000	\$ 48,750	\$ 58,500	2337	N	2
General Utility Worker/Elections - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	1193	N	6
General Utility Worker/Public Works	53	\$ 21,821	\$ 27,276	\$ 32,731	2903	N	6
General Utility Worker/Social Services	53	\$ 21,821	\$ 27,276	\$ 32,731	4007	N	8
GIS Analyst	68	\$ 42,623	\$ 53,279	\$ 63,935	1511	N	3
GIS Data Base Coordinator - RPT	61	\$ 31,199	\$ 38,999	\$ 46,799	1108	N	6
GIS Project Coordinator/Information Systems	70	\$ 46,598	\$ 58,247	\$ 69,896	1510	E	2

# Position Classification and Pay Plan

# Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
GIS Project Coordinator/PW	70	\$ 46,598	\$ 58,247	\$ 69,896	2875	N	2
GIS Project Coordinator/Tax Administration	70	\$ 46,598	\$ 58,247	\$ 69,896	1051	N	2
GIS Senior Specialist	68	\$ 42,623	\$ 53,279	\$ 63,935	1048	N	3
GIS Specialist	67	\$ 40,753	\$ 50,941	\$ 61,129	1029	N	3
GIS Technician/Information Systems	66	\$ 39,000	\$ 48,750	\$ 58,500	1519	N	3
GIS Technician/Tax Administration	66	\$ 39,000	\$ 48,750	\$ 58,500	1022	N	3
Grant & Communication Specialist	61	\$ 31,199	\$ 38,999	\$ 46,799	4066	N	6
Health and Safety Program Manager	68	\$ 42,623	\$ 53,279	\$ 63,935	2865	E	6
Human Resources Administrator	66	\$ 39,000	\$ 48,750	\$ 58,500	3159	N	6
Human Resources Assistant	60	\$ 29,826	\$ 37,282	\$ 44,738	2610	N	6
Human Services Evaluator I	68	\$ 42,623	\$ 53,279	\$ 63,935	4059	E	2
Human Services Evaluator II	70	\$ 46,598	\$ 58,247	\$ 69,896	4068	E	2
Income Maintenance Administrator I	72	\$ 50,922	\$ 63,652	\$ 76,382	4037	E	1
Income Maintenance Caseworker I	61	\$ 31,199	\$ 38,999	\$ 46,799	4017	N	2
Income Maintenance Caseworker II	63	\$ 34,122	\$ 42,652	\$ 51,182	4023	N	2
Income Maintenance Caseworker II - PT	63	\$ 34,122	\$ 42,652	\$ 51,182	4091	N	2
Income Maintenance Caseworker III	65	\$ 37,306	\$ 46,632	\$ 55,958	4027	N	2
Income Maintenance Investigator II	65	\$ 37,306	\$ 46,632	\$ 55,958	4042	N	2
Income Maintenance Supervisor II	67	\$ 40,753	\$ 50,941	\$ 61,129	4031	E	1
Income Maintenance Technician	59	\$ 28,538	\$ 35,673	\$ 42,808	4044	N	2
Income Maintenance Technician - PT	59	\$ 28,538	\$ 35,673	\$ 42,808	4090	N	2
Information Systems Liaison	67	\$ 40,753	\$ 50,941	\$ 61,129	4173	N	3
Inmate Health Charge Nurse	72	\$ 50,922	\$ 63,652	\$ 76,382	4179	N	2
Inmate Health Nurse	70	\$ 46,598	\$ 58,247	\$ 69,896	4178	N	2
Internal Deputy Tax Collector	65	\$ 37,306	\$ 46,632	\$ 55,958	3307	N	1
Juvenile Services Coordinator	67	\$ 40,753	\$ 50,941	\$ 61,129	2318	E	2
Landfill Crewleader	65	\$ 37,306	\$ 46,632	\$ 55,958	2847	N	8
Landfill Operations Specialist	61	\$ 31,199	\$ 38,999	\$ 46,799	2844	N	7
Landfill Operations Superintendent	72	\$ 50,922	\$ 63,652	\$ 76,382	2859	E	1
Law Enforcement Information Systems Manager	68	\$ 42,623	\$ 53,279	\$ 63,935	3110	N	6
Law Enforcement Information Systems Tech	64	\$ 35,670	\$ 44,588	\$ 53,506	3111	N	6
Lead Meter Technician	63	\$ 34,122	\$ 42,652	\$ 51,182	2867	N	6
Legal Assistant	62	\$ 32,631	\$ 40,789	\$ 48,947	2202	N	6
Legal Counsel	75	\$ 58,196	\$ 72,745	\$ 87,294	3108	E	2
Library Assistant I/Courier - PT	57	\$ 26,116	\$ 32,645	\$ 39,174	2397	N	5
Library Assistant I/Technical	57	\$ 26,116	\$ 32,645	\$ 39,174	2312	N	5

# Position Classification and Pay Plan

# Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Library Assistant II/Administration	60	\$ 29,826	\$ 37,282	\$ 44,738	2324	N	5
Library Assistant II/Children's	60	\$ 29,826	\$ 37,282	\$ 44,738	2323	N	5
Library Assistant II/Children's - PT	60	\$ 29,826	\$ 37,282	\$ 44,738	2392	N	5
Library Assistant II/Circulation	60	\$ 29,826	\$ 37,282	\$ 44,738	2325	N	5
Library Assistant II/Circulation - PT	60	\$ 29,826	\$ 37,282	\$ 44,738	2393	N	5
Library Assistant II/Circulation - RPT	60	\$ 29,826	\$ 37,282	\$ 44,738	2339	N	5
Library Assistant II/Public Service	60	\$ 29,826	\$ 37,282	\$ 44,738	2322	N	5
Library Assistant II/Public Service - PT	60	\$ 29,826	\$ 37,282	\$ 44,738	2394	N	5
Library Assistant II/Technical	60	\$ 29,826	\$ 37,282	\$ 44,738	2310	N	5
Library Assistant III/Genealogy - PT	64	\$ 35,670	\$ 44,588	\$ 53,506	2390	N	5
Library Assistant III/Hispanic Services	64	\$ 35,670	\$ 44,588	\$ 53,506	2350	N	5
Library Assistant III/Reference	64	\$ 35,670	\$ 44,588	\$ 53,506	2326	N	5
Library Assistant III/Reference - PT	64	\$ 35,670	\$ 44,588	\$ 53,506	2391	N	5
Library Assistant III/Reference - RPT	64	\$ 35,670	\$ 44,588	\$ 53,506	2349	N	5
Library Clerk I - PT	50	\$ 19,074	\$ 23,843	\$ 28,612	2398	N	5
Licensed Practical Nurse II/Inmate Health Services	62	\$ 32,631	\$ 40,789	\$ 48,947	4162	N	3
Lieutenant I	74	\$ 55,654	\$ 69,567	\$ 83,480	3142	N	4
Lieutenant II	75	\$ 58,196	\$ 72,745	\$ 87,294	3130	N	4
Local Foods Market Coordinator - RPT	61	\$ 31,199	\$ 38,999	\$ 46,799	4206	N	2
Maintenance Mechanic/Jail Facilities	61	\$ 31,199	\$ 38,999	\$ 46,799	3105	N	7
Maintenance Supervisor	63	\$ 34,122	\$ 42,652	\$ 51,182	3164	N	8
Medical Laboratory Technician I	61	\$ 31,199	\$ 38,999	\$ 46,799	4109	N	3
Medical Laboratory Technologist II	69	\$ 44,582	\$ 55,727	\$ 66,872	4117	E	3
Medical Office Assistant/Health	58	\$ 27,313	\$ 34,141	\$ 40,969	4103	N	6
Meter Services Supervisor	64	\$ 35,670	\$ 44,588	\$ 53,506	2873	N	6
Meter Technician	61	\$ 31,199	\$ 38,999	\$ 46,799	2870	N	6
Network Manager	70	\$ 46,598	\$ 58,247	\$ 69,896	1521	E	2
Nutrition Assistant - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	2498	N	8
Nutrition Coordinator	61	\$ 31,199	\$ 38,999	\$ 46,799	2402	N	8
Nutritionist I	63	\$ 34,122	\$ 42,652	\$ 51,182	4110	N	2
Nutritionist II	66	\$ 39,000	\$ 48,750	\$ 58,500	4128	N	2
Office Aide/Assessor - PT	51	\$ 19,950	\$ 24,938	\$ 29,926	1099	N	6
Office Aide/Collections - PT	51	\$ 19,950	\$ 24,938	\$ 29,926	3399	N	6
Office Assistant IV	58	\$ 27,313	\$ 34,141	\$ 40,969	4143	N	6
Office Support II/Elections - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	1195	N	6
Office Support II/Nutrition - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	2499	N	8

# Position Classification and Pay Plan

# Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Office Support II/Parks & Recreation - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	2587	N	6
Office Support II/Transportation - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	3595	N	6
Office Support III/Central Administration - PT	56	\$ 24,976	\$ 31,220	\$ 37,464	3999	N	6
Office Support III/Sheriff - PT	56	\$ 24,976	\$ 31,220	\$ 37,464	3194	N	6
Office Support III/Transportation	56	\$ 24,976	\$ 31,220	\$ 37,464	3504	N	6
One Stop Office Support II - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	1112	N	6
Park Attendant	61	\$ 31,199	\$ 38,999	\$ 46,799	2512	N	8
Park Maintenance Mechanic	61	\$ 31,199	\$ 38,999	\$ 46,799	2504	N	7
Park Maintenance Mechanic/Crewleader	62	\$ 32,631	\$ 40,789	\$ 48,947	2511	N	7
Park Maintenance Supervisor	65	\$ 37,306	\$ 46,632	\$ 55,958	2505	N	8
Park Ranger I	63	\$ 34,122	\$ 42,652	\$ 51,182	2507	N	4
Park Ranger II	65	\$ 37,306	\$ 46,632	\$ 55,958	2508	N	4
Park Superintendent	71	\$ 48,700	\$ 60,875	\$ 73,050	2509	E	1
Patient Relations Representative IV	58	\$ 27,313	\$ 34,141	\$ 40,969	4134	N	6
Permit Clerk	58	\$ 27,313	\$ 34,141	\$ 40,969	2119	N	6
Personal Property Senior Specialist	63	\$ 34,122	\$ 42,652	\$ 51,182	1053	N	6
Personal Property Specialist	60	\$ 29,826	\$ 37,282	\$ 44,738	1025	N	6
Personal Property Technician	58	\$ 27,313	\$ 34,141	\$ 40,969	1054	N	6
Physician Extender II - RPT	81	\$ 75,873	\$ 94,841	\$ 113,809	4129	E	2
Physician III - RPT	96	\$ 147,221	\$ 184,026	\$ 220,831	4169	E	2
Precinct Coordinator	58	\$ 27,313	\$ 34,141	\$ 40,969	1113	N	6
Processing Assistant III/Health	56	\$ 24,976	\$ 31,220	\$ 37,464	4137	N	6
Processing Assistant III/Health - RPT	56	\$ 24,976	\$ 31,220	\$ 37,464	4154	N	6
Processing Assistant III/Receptionist/Social Services - PT	56	\$ 24,976	\$ 31,220	\$ 37,464	4092	N	6
Processing Assistant III/Social Services	56	\$ 24,976	\$ 31,220	\$ 37,464	4009	N	6
Processing Assistant IV/Health	58	\$ 27,313	\$ 34,141	\$ 40,969	4138	N	6
Processing Assistant IV/Social Services	58	\$ 27,313	\$ 34,141	\$ 40,969	4015	N	6
Processing Unit Coordinator	64	\$ 35,670	\$ 44,588	\$ 53,506	4067	E	6
Procurement Specialist	73	\$ 53,230	\$ 66,537	\$ 79,844	1602	E	1
Program Assistant V	60	\$ 29,826	\$ 37,282	\$ 44,738	4016	N	6
Project Manager	76	\$ 60,826	\$ 76,033	\$ 91,240	2877	E	1
Public Health Educator I	62	\$ 32,631	\$ 40,789	\$ 48,947	4164	N	2
Public Health Nurse I/Health	70	\$ 46,598	\$ 58,247	\$ 69,896	4115	E	2
Public Health Nurse I/Health - RPT	70	\$ 46,598	\$ 58,247	\$ 69,896	4156	N	2
Public Health Nurse II/Health	72	\$ 50,922	\$ 63,652	\$ 76,382	4118	E	2
Public Health Nurse II/Health - PT	72	\$ 50,922	\$ 63,652	\$ 76,382	4197	E	2

**Position Classification and Pay Plan**

**Attachment D**

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Public Health Nurse III/Health	73	\$ 53,230	\$ 66,537	\$ 79,844	4119	E	2
Public Health Nurse Supervisor I	74	\$ 55,654	\$ 69,567	\$ 83,480	4120	E	1
Public Service Senior Specialist	63	\$ 34,122	\$ 42,652	\$ 51,182	3312	N	6
Public Service Specialist	60	\$ 29,826	\$ 37,282	\$ 44,738	3311	N	6
Public Service Technician	58	\$ 27,313	\$ 34,141	\$ 40,969	1041	N	6
Quality Assurance Technician - PT	58	\$ 27,313	\$ 34,141	\$ 40,969	1396	N	6
Radio Technician/Emergency Communications	67	\$ 40,753	\$ 50,941	\$ 61,129	1321	N	3
Reader's Services Assistant - PT	64	\$ 35,670	\$ 44,588	\$ 53,506	2385	N	5
Reader's Services Librarian	67	\$ 40,753	\$ 50,941	\$ 61,129	2340	E	2
Real Estate Appraisal Coordinator	69	\$ 44,582	\$ 55,727	\$ 66,872	1009	N	1
Real Estate Appraisal Supervisor	71	\$ 48,700	\$ 60,875	\$ 73,050	1014	E	1
Real Estate Appraiser Specialist	66	\$ 39,000	\$ 48,750	\$ 58,500	1031	N	6
Real Estate Appraiser Technician	64	\$ 35,670	\$ 44,588	\$ 53,506	1032	N	6
Real Property Senior Specialist	63	\$ 34,122	\$ 42,652	\$ 51,182	1036	N	6
Real Property Specialist	60	\$ 29,826	\$ 37,282	\$ 44,738	1033	N	6
Real Property Technician	58	\$ 27,313	\$ 34,141	\$ 40,969	1005	N	6
Records Clerk	58	\$ 27,313	\$ 34,141	\$ 40,969	4065	N	6
Recycling Coordinator	62	\$ 32,631	\$ 40,789	\$ 48,947	2841	N	8
Reference Services Librarian	67	\$ 40,753	\$ 50,941	\$ 61,129	2333	E	2
Register of Deeds	NG				3001	N/A	1
Residential Building Code Enforcement Supervisor	72	\$ 50,922	\$ 63,652	\$ 76,382	2115	E	1
Risk Manager	77	\$ 63,572	\$ 79,465	\$ 95,358	2604	E	1
Scale Operator	56	\$ 24,976	\$ 31,220	\$ 37,464	2826	N	6
Scheduler Clerk	57	\$ 26,116	\$ 32,645	\$ 39,174	3505	N	6
Senior Auditor	67	\$ 40,753	\$ 50,941	\$ 61,129	1042	N	2
Senior Collection Specialist	63	\$ 34,122	\$ 42,652	\$ 51,182	3316	N	6
Senior Financial Analyst	69	\$ 44,582	\$ 55,727	\$ 66,872	1822	E	2
Senior Planner, Land Use	73	\$ 53,230	\$ 66,537	\$ 79,844	2709	E	2
Senior Revaluation RE Appraiser	68	\$ 42,623	\$ 53,279	\$ 63,935	1044	N	1
Senior Staff Attorney	82	\$ 79,291	\$ 99,114	\$ 118,937	2203	E	1
Senior Telecommunicator	63	\$ 34,122	\$ 42,652	\$ 51,182	1324	N	6
Senior Utility Technician	67	\$ 40,753	\$ 50,941	\$ 61,129	2881	N	7
Sergeant I	71	\$ 48,700	\$ 60,875	\$ 73,050	3145	N	3
Sergeant I - Immigration Customs Enforcement	71	\$ 48,700	\$ 60,875	\$ 73,050	3186	N	4
Sergeant II	72	\$ 50,922	\$ 63,652	\$ 76,382	3131	N	3
Sergeant II - Immigration Customs Enforcement	72	\$ 50,922	\$ 63,652	\$ 76,382	3139	N	4



# Position Classification and Pay Plan

# Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Sheriff	NG				3101	N/A	1
Shift Supervisor Telecommunicator	65	\$ 37,306	\$ 46,632	\$ 55,958	1303	N	3
Sign Technician	61	\$ 31,199	\$ 38,999	\$ 46,799	1708	N	7
Site Manager - PT	56	\$ 24,976	\$ 31,220	\$ 37,464	2497	N	8
Site Manager - RPT	56	\$ 24,976	\$ 31,220	\$ 37,464	2403	N	8
Social Work Program Administrator I	74	\$ 55,654	\$ 69,567	\$ 83,480	4038	E	1
Social Work Program Manager	73	\$ 53,230	\$ 66,537	\$ 79,844	4045	E	1
Social Work Supervisor II	69	\$ 44,582	\$ 55,727	\$ 66,872	4035	E	1
Social Work Supervisor III	72	\$ 50,922	\$ 63,652	\$ 76,382	4036	E	1
Social Worker II/Health	66	\$ 39,000	\$ 48,750	\$ 58,500	4130	N	2
Social Worker II/Social Services	66	\$ 39,000	\$ 48,750	\$ 58,500	4029	N	2
Social Worker II/Social Services - PT	66	\$ 39,000	\$ 48,750	\$ 58,500	4097	N	2
Social Worker III Investigative/Assessment/Treatment	69	\$ 44,582	\$ 55,727	\$ 66,872	4002	N	2
Social Worker III/Social Services	68	\$ 42,623	\$ 53,279	\$ 63,935	4032	N	2
Solid Waste Collections Coordinator	64	\$ 35,670	\$ 44,588	\$ 53,506	2880	E	1
Staff Attorney	75	\$ 58,196	\$ 72,745	\$ 87,294	2205	E	2
Storm Water Engineer	73	\$ 53,230	\$ 66,537	\$ 79,844	4901	N	2
Switchboard Operator	56	\$ 24,976	\$ 31,220	\$ 37,464	4069	N	6
Switchboard Operator - PT	56	\$ 24,976	\$ 31,220	\$ 37,464	2698	N	6
Systems Support/Information Systems	66	\$ 39,000	\$ 48,750	\$ 58,500	1509	N	3
Systems Support/Library	66	\$ 39,000	\$ 48,750	\$ 58,500	2353	N	3
Technical Services Coordinator	67	\$ 40,753	\$ 50,941	\$ 61,129	2305	E	2
Telecommunicator I	60	\$ 29,826	\$ 37,282	\$ 44,738	1315	N	6
Telecommunicator II	61	\$ 31,199	\$ 38,999	\$ 46,799	1316	N	6
Telecommunicator III	62	\$ 32,631	\$ 40,789	\$ 48,947	1317	N	6
Telecommunicator III - PT	62	\$ 32,631	\$ 40,789	\$ 48,947	1395	N	6
Telecommunicator I - PT	60	\$ 29,826	\$ 37,282	\$ 44,738	1399	N	6
Telecommunicator II - PT	61	\$ 31,199	\$ 38,999	\$ 46,799	1398	N	6
Training & Development Coordinator	68	\$ 42,623	\$ 53,279	\$ 63,935	2612	N	2
Training & Technology Coordinator	68	\$ 42,623	\$ 53,279	\$ 63,935	2338	N	2
Training & Technology Specialist	66	\$ 39,000	\$ 48,750	\$ 58,500	2346	N	2
Transportation Planner	73	\$ 53,230	\$ 66,537	\$ 79,844	2712	E	2
Urban Forester	69	\$ 44,582	\$ 55,727	\$ 66,872	4203	E	2
Utility Compliance Administrator	68	\$ 42,623	\$ 53,279	\$ 63,935	2906	N	7
Utility Crewleader	65	\$ 37,306	\$ 46,632	\$ 55,958	2828	N	7
Utility Field Services Superintendent	76	\$ 60,826	\$ 76,033	\$ 91,240	2860	E	1

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

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Utility Mechanic I	61	\$ 31,199	\$ 38,999	\$ 46,799	2832	N	7
Utility Mechanic II	63	\$ 34,122	\$ 42,652	\$ 51,182	2831	N	7
Utility Services Supervisor	69	\$ 44,582	\$ 55,727	\$ 66,872	2871	E	7
Utility Site Attendant/Solid Waste/PW - PT	52	\$ 20,857	\$ 26,071	\$ 31,285	2854	N	8
Utility Site Attendant/Water/PW - PT	52	\$ 20,857	\$ 26,071	\$ 31,285	2895	N	6
Veteran's Services Officer	66	\$ 39,000	\$ 48,750	\$ 58,500	3403	N	6
Voice Communications Manager	70	\$ 46,598	\$ 58,247	\$ 69,896	1526	E	2
Volunteer Services Coordinator/Sheriff	62	\$ 32,631	\$ 40,789	\$ 48,947	3169	N	3
Volunteer Services Coordinator/Social Services	62	\$ 32,631	\$ 40,789	\$ 48,947	4024	N	2
Voter Registration Database Coordinator	63	\$ 34,122	\$ 42,652	\$ 51,182	1106	N	6
Voting Machine Technician - PT	53	\$ 21,821	\$ 27,276	\$ 32,731	1199	N	6
Warehouse Supervisor	63	\$ 34,122	\$ 42,652	\$ 51,182	2890	N	7
Water Resources Engineer	73	\$ 53,230	\$ 66,537	\$ 79,844	2876	N	2
Water Superintendent	76	\$ 60,826	\$ 76,033	\$ 91,240	2817	E	1
Webmaster	70	\$ 46,598	\$ 58,247	\$ 69,896	1525	E	2
WIC Nutritionist Manager	69	\$ 44,582	\$ 55,727	\$ 66,872	4113	E	1
Youth Program Assistant II	62	\$ 32,631	\$ 40,789	\$ 48,947	4055	N	8
Zoning Administrator	73	\$ 53,230	\$ 66,537	\$ 79,844	2713	E	2

# Pay Plan Grades and Ranges

# Attachment E

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
50	\$ 19,074	\$ 9.17	\$ 23,843	\$ 11.46	\$ 28,612	\$ 13.76
51	\$ 19,950	\$ 9.59	\$ 24,938	\$ 11.99	\$ 29,926	\$ 14.39
52	\$ 20,857	\$ 10.03	\$ 26,071	\$ 12.53	\$ 31,285	\$ 15.04
53	\$ 21,821	\$ 10.49	\$ 27,276	\$ 13.11	\$ 32,731	\$ 15.74
54	\$ 22,814	\$ 10.97	\$ 28,518	\$ 13.71	\$ 34,222	\$ 16.45
55	\$ 23,865	\$ 11.47	\$ 29,831	\$ 14.34	\$ 35,797	\$ 17.21
56	\$ 24,976	\$ 12.01	\$ 31,220	\$ 15.01	\$ 37,464	\$ 18.01
57	\$ 26,116	\$ 12.56	\$ 32,645	\$ 15.69	\$ 39,174	\$ 18.83
58	\$ 27,313	\$ 13.13	\$ 34,141	\$ 16.41	\$ 40,969	\$ 19.70
59	\$ 28,538	\$ 13.72	\$ 35,673	\$ 17.15	\$ 42,808	\$ 20.58
60	\$ 29,826	\$ 14.34	\$ 37,282	\$ 17.92	\$ 44,738	\$ 21.51
61	\$ 31,199	\$ 15.00	\$ 38,999	\$ 18.75	\$ 46,799	\$ 22.50
62	\$ 32,631	\$ 15.69	\$ 40,789	\$ 19.61	\$ 48,947	\$ 23.53
63	\$ 34,122	\$ 16.40	\$ 42,652	\$ 20.51	\$ 51,182	\$ 24.61
64	\$ 35,670	\$ 17.15	\$ 44,588	\$ 21.44	\$ 53,506	\$ 25.72
65	\$ 37,306	\$ 17.94	\$ 46,632	\$ 22.42	\$ 55,958	\$ 26.90
66	\$ 39,000	\$ 18.75	\$ 48,750	\$ 23.44	\$ 58,500	\$ 28.13
67	\$ 40,753	\$ 19.59	\$ 50,941	\$ 24.49	\$ 61,129	\$ 29.39
68	\$ 42,623	\$ 20.49	\$ 53,279	\$ 25.61	\$ 63,935	\$ 30.74
69	\$ 44,582	\$ 21.43	\$ 55,727	\$ 26.79	\$ 66,872	\$ 32.15
70	\$ 46,598	\$ 22.40	\$ 58,247	\$ 28.00	\$ 69,896	\$ 33.60
71	\$ 48,700	\$ 23.41	\$ 60,875	\$ 29.27	\$ 73,050	\$ 35.12
72	\$ 50,922	\$ 24.48	\$ 63,652	\$ 30.60	\$ 76,382	\$ 36.72
73	\$ 53,230	\$ 25.59	\$ 66,537	\$ 31.99	\$ 79,844	\$ 38.39
74	\$ 55,654	\$ 26.76	\$ 69,567	\$ 33.45	\$ 83,480	\$ 40.13
75	\$ 58,196	\$ 27.98	\$ 72,745	\$ 34.97	\$ 87,294	\$ 41.97

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
76	\$ 60,826	\$ 29.24	\$ 76,033	\$ 36.55	\$ 91,240	\$ 43.87
77	\$ 63,572	\$ 30.56	\$ 79,465	\$ 38.20	\$ 95,358	\$ 45.85
78	\$ 66,435	\$ 31.94	\$ 83,044	\$ 39.93	\$ 99,653	\$ 47.91
79	\$ 69,446	\$ 33.39	\$ 86,807	\$ 41.73	\$ 104,168	\$ 50.08
80	\$ 72,601	\$ 34.90	\$ 90,751	\$ 43.63	\$ 108,901	\$ 52.36
81	\$ 75,873	\$ 36.48	\$ 94,841	\$ 45.60	\$ 113,809	\$ 54.72
82	\$ 79,291	\$ 38.12	\$ 99,114	\$ 47.65	\$ 118,937	\$ 57.18
83	\$ 82,886	\$ 39.85	\$ 103,608	\$ 49.81	\$ 124,330	\$ 59.77
84	\$ 86,654	\$ 41.66	\$ 108,318	\$ 52.08	\$ 129,982	\$ 62.49
85	\$ 90,569	\$ 43.54	\$ 113,211	\$ 54.43	\$ 135,853	\$ 65.31
86	\$ 94,660	\$ 45.51	\$ 118,325	\$ 56.89	\$ 141,990	\$ 68.26
87	\$ 98,926	\$ 47.56	\$ 123,657	\$ 59.45	\$ 148,388	\$ 71.34
88	\$ 103,366	\$ 49.70	\$ 129,208	\$ 62.12	\$ 155,050	\$ 74.54
89	\$ 108,042	\$ 51.94	\$ 135,052	\$ 64.93	\$ 162,062	\$ 77.91
90	\$ 112,949	\$ 54.30	\$ 141,186	\$ 67.88	\$ 169,423	\$ 81.45
91	\$ 118,063	\$ 56.76	\$ 147,579	\$ 70.95	\$ 177,095	\$ 85.14
92	\$ 123,380	\$ 59.32	\$ 154,225	\$ 74.15	\$ 185,070	\$ 88.98
93	\$ 128,961	\$ 62.00	\$ 161,201	\$ 77.50	\$ 193,441	\$ 93.00
94	\$ 134,774	\$ 64.80	\$ 168,467	\$ 80.99	\$ 202,160	\$ 97.19
95	\$ 140,852	\$ 67.72	\$ 176,065	\$ 84.65	\$ 211,278	\$ 101.58
96	\$ 147,221	\$ 70.78	\$ 184,026	\$ 88.47	\$ 220,831	\$ 106.17
97	\$ 153,855	\$ 73.97	\$ 192,319	\$ 92.46	\$ 230,783	\$ 110.95
98	\$ 160,807	\$ 77.31	\$ 201,009	\$ 96.64	\$ 241,211	\$ 115.97
99	\$ 168,024	\$ 80.78	\$ 210,030	\$ 100.98	\$ 252,036	\$ 121.17

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

Effective July 01, 2015.

# Pay Plan Grades and Ranges

# Attachment E

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
50	\$ 19,074	\$ 8.73	\$ 23,843	\$ 10.92	\$ 28,612	\$ 13.10
51	\$ 19,950	\$ 9.13	\$ 24,938	\$ 11.42	\$ 29,926	\$ 13.70
52	\$ 20,857	\$ 9.55	\$ 26,071	\$ 11.94	\$ 31,285	\$ 14.32
53	\$ 21,821	\$ 9.99	\$ 27,276	\$ 12.49	\$ 32,731	\$ 14.99
54	\$ 22,814	\$ 10.45	\$ 28,518	\$ 13.06	\$ 34,222	\$ 15.67
55	\$ 23,865	\$ 10.93	\$ 29,831	\$ 13.66	\$ 35,797	\$ 16.39
56	\$ 24,976	\$ 11.44	\$ 31,220	\$ 14.29	\$ 37,464	\$ 17.15
57	\$ 26,116	\$ 11.96	\$ 32,645	\$ 14.95	\$ 39,174	\$ 17.94
58	\$ 27,313	\$ 12.51	\$ 34,141	\$ 15.63	\$ 40,969	\$ 18.76
59	\$ 28,538	\$ 13.07	\$ 35,673	\$ 16.33	\$ 42,808	\$ 19.60
60	\$ 29,826	\$ 13.66	\$ 37,282	\$ 17.07	\$ 44,738	\$ 20.48
61	\$ 31,199	\$ 14.29	\$ 38,999	\$ 17.86	\$ 46,799	\$ 21.43
62	\$ 32,631	\$ 14.94	\$ 40,789	\$ 18.68	\$ 48,947	\$ 22.41
63	\$ 34,122	\$ 15.62	\$ 42,652	\$ 19.53	\$ 51,182	\$ 23.43
64	\$ 35,670	\$ 16.33	\$ 44,588	\$ 20.42	\$ 53,506	\$ 24.50
65	\$ 37,306	\$ 17.08	\$ 46,632	\$ 21.35	\$ 55,958	\$ 25.62
66	\$ 39,000	\$ 17.86	\$ 48,750	\$ 22.32	\$ 58,500	\$ 26.79
67	\$ 40,753	\$ 18.66	\$ 50,941	\$ 23.32	\$ 61,129	\$ 27.99
68	\$ 42,623	\$ 19.52	\$ 53,279	\$ 24.40	\$ 63,935	\$ 29.27
69	\$ 44,582	\$ 20.41	\$ 55,727	\$ 25.52	\$ 66,872	\$ 30.62
70	\$ 46,598	\$ 21.34	\$ 58,247	\$ 26.67	\$ 69,896	\$ 32.00
71	\$ 48,700	\$ 22.30	\$ 60,875	\$ 27.87	\$ 73,050	\$ 33.45
72	\$ 50,922	\$ 23.32	\$ 63,652	\$ 29.14	\$ 76,382	\$ 34.97
73	\$ 53,230	\$ 24.37	\$ 66,537	\$ 30.47	\$ 79,844	\$ 36.56
74	\$ 55,654	\$ 25.48	\$ 69,567	\$ 31.85	\$ 83,480	\$ 38.22
75	\$ 58,196	\$ 26.65	\$ 72,745	\$ 33.31	\$ 87,294	\$ 39.97

Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
76	\$ 60,826	\$ 27.85	\$ 76,033	\$ 34.81	\$ 91,240	\$ 41.78
77	\$ 63,572	\$ 29.11	\$ 79,465	\$ 36.39	\$ 95,358	\$ 43.66
78	\$ 66,435	\$ 30.42	\$ 83,044	\$ 38.02	\$ 99,653	\$ 45.63
79	\$ 69,446	\$ 31.80	\$ 86,807	\$ 39.75	\$ 104,168	\$ 47.70
80	\$ 72,601	\$ 33.24	\$ 90,751	\$ 41.55	\$ 108,901	\$ 49.86
81	\$ 75,873	\$ 34.74	\$ 94,841	\$ 43.43	\$ 113,809	\$ 52.11
82	\$ 79,291	\$ 36.31	\$ 99,114	\$ 45.38	\$ 118,937	\$ 54.46
83	\$ 82,886	\$ 37.95	\$ 103,608	\$ 47.44	\$ 124,330	\$ 56.93
84	\$ 86,654	\$ 39.68	\$ 108,318	\$ 49.60	\$ 129,982	\$ 59.52
85	\$ 90,569	\$ 41.47	\$ 113,211	\$ 51.84	\$ 135,853	\$ 62.20
86	\$ 94,660	\$ 43.34	\$ 118,325	\$ 54.18	\$ 141,990	\$ 65.01
87	\$ 98,926	\$ 45.30	\$ 123,657	\$ 56.62	\$ 148,388	\$ 67.94
88	\$ 103,366	\$ 47.33	\$ 129,208	\$ 59.16	\$ 155,050	\$ 70.99
89	\$ 108,042	\$ 49.47	\$ 135,052	\$ 61.84	\$ 162,062	\$ 74.20
90	\$ 112,949	\$ 51.72	\$ 141,186	\$ 64.65	\$ 169,423	\$ 77.57
91	\$ 118,063	\$ 54.06	\$ 147,579	\$ 67.57	\$ 177,095	\$ 81.09
92	\$ 123,380	\$ 56.49	\$ 154,225	\$ 70.62	\$ 185,070	\$ 84.74
93	\$ 128,961	\$ 59.05	\$ 161,201	\$ 73.81	\$ 193,441	\$ 88.57
94	\$ 134,774	\$ 61.71	\$ 168,467	\$ 77.14	\$ 202,160	\$ 92.56
95	\$ 140,852	\$ 64.49	\$ 176,065	\$ 80.62	\$ 211,278	\$ 96.74
96	\$ 147,221	\$ 67.41	\$ 184,026	\$ 84.26	\$ 220,831	\$ 101.11
97	\$ 153,855	\$ 70.45	\$ 192,319	\$ 88.06	\$ 230,783	\$ 105.67
98	\$ 160,807	\$ 73.63	\$ 201,009	\$ 92.04	\$ 241,211	\$ 110.44
99	\$ 168,024	\$ 76.93	\$ 210,030	\$ 96.17	\$ 252,036	\$ 115.40

Hourly rates based on an annual schedule of 2,184 hours.

Effective July 01, 2015.

**Local Current Expense Appropriation by Function Code**

**Attachment F**

Function Code	Description	FY 2015 Appropriation	FY 2016 Appropriation	% Increase
<b>5000 Instructional Programs</b>				
5100	Regular Instructional Services	\$ 23,904,849	27,168,290	13.65%
5200	Special Populations Services	1,991,398	1,991,398	0.00%
5300	Alternative Programs and Services	1,663,175	1,663,175	0.00%
5400	School Leadership Services	8,319,272	8,319,272	0.00%
5500	Co-Curricular Services	1,271,631	1,271,631	0.00%
5800	School Based Support Services	5,982,243	5,982,243	0.00%
Total 5000 Instructional Programs		\$ 43,132,568	46,396,009	7.57%
<b>6000 Supporting Services</b>				
6100	Support & Development Services	\$ 1,601,780	1,601,780	0.00%
6200	Special Population Support & Development Services	324,992	324,992	0.00%
6300	Alternative Programs and Services Support	206,796	206,796	0.00%
6400	Technology Support Services	4,846,223	4,846,223	0.00%
6500	Operational Support Services	25,719,234	27,280,577	6.07%
6600	Financial and H.R. Support Services	4,264,794	4,264,794	0.00%
6700	Accountability Services	523,272	523,272	0.00%
6800	System-wide Pupil Support Services	454,564	454,564	0.00%
6900	Policy, Leadership and Public Relations	2,142,306	2,142,306	0.00%
Total 6000 Supporting Services		\$ 40,083,961	41,645,304	3.90%
<b>7000 Community Services</b>				
7100	Community Services	\$ 708	708	0.00%
7200	Nutrition Services	95,832	95,832	0.00%
Total 7000 Community Services		\$ 96,540	96,540	0.00%
<b>8000 Non-Programmed Charges</b>				
8100	Payments to Charter Schools	\$ 3,784,815	3,784,815	0.00%
Total 8000 Programmed Services		\$ 3,784,815	3,784,815	0.00%
Total Local Current Expense Appropriation		\$ 87,097,884	91,922,668	5.54%

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

