

General County Administration

Service Summary

General County Administration consists of the following Divisions:

- **Board of County Commissioners** – Provides legislative and policy leadership for County Government.
- **Central Administration** – Provides general administration for all County departments and agencies; implements Board of Commissioners goals and policies; advises Commissioners on financial matters, County services, and other related issues; maintains an effective relationship with semiautonomous and autonomous agencies; and provides information to the public regarding County services.
- **Human Resources** – Provides employment, benefits, classification, federal and State regulatory compliance and training, employment records and database management, employee relations, employee assistance program, and risk management.
- **Legal Department** – Provides counsel and legal support to all County service areas, including the drafting, negotiation and review of all County contracts, the drafting of ordinances, policies, procedures, resolutions, special legislation, bylaws, guidelines, notices and forms, legal research and opinion writing, assistance with litigation and legal counsel to the Board of County Commissioners.
- **Non-Departmental** - Provides Ad Valorem Taxes, Local Option Sales Tax, Unrestricted and Restricted Intergovernmental Revenue, Investment Income, Merit adjustments for Employees, County Dues and Memberships, Health and Dental Insurance Benefits, Property and Casualty Insurance, Separation Allowance, Worker’s Compensation, and Other Post-Employment Benefits.
- **Tax Administration** – Provides Real Property Appraisals, Assessment Data and Personal Property Appraisals, and Collections.

General County Administration Total Expenditures	FY 2016 Adopted	Percent
Departments		
Assessor & Reappraisal	\$ 3,181,365	9.8%
Board of Commissioners	539,735	1.7%
Central Administration	927,483	2.9%
Contingency (Non-departmental)	500,000	1.5%
County Dues and Memberships	104,493	0.3%
Human Resources	1,098,812	3.4%
Interfund Transfers (Non-departmental)	250,000	0.8%
Legal	507,652	1.6%
Nondepartmental	2,378,789	7.4%
Tax Collector	1,213,030	3.8%
Funds		
Workers' Compensation Fund	571,610	1.8%
Pension Trust RHCB Plan (OPEB) Fund	4,405,732	13.6%
Pension Trust Sep. Allow. (OPEB) Fund	1,928,063	6.0%
Health Benefits Fund	13,137,092	40.7%
Dental Benefits Fund	682,000	2.1%
Property and Casualty Fund	882,657	2.7%
Total Service Area Expenditures	\$ 32,308,513	100.0%

FY 2015-2016 Opportunities

Board of County Commissioners:

- With the adoption of the FY 2015/2016 Budget, the Board of County Commissioners adopted the Manager’s Plan of Work. The following are the five areas identified in the Plan of Work:
 - Public Safety
 - Building Community Consensus
 - Planning/Economic Development
 - Fiscal Sustainability
 - Efficient and Effective Service Delivery
- Codification of County Ordinances.



Central Administration:

- Continue to work with Monroe-Union Economic Development to foster non-residential growth within our community with a focus on our existing businesses and attracting new businesses to the County.
- More effective utilization of social media, YouTube and other mediums to create greater transparency of County operations and issues.

Human Resources:

- Training and Development.
- Compensation Analysis.
- Digital Workflow Processes.
- Policy Review: Updating the Union County Personnel Resolution.

Legal:

- Support County Manager's ongoing initiatives to address long-term intractable problems that have defied resolution for an extended period of time (e.g. school funding, fire service funding and updated contracts, securing new water & sewer resources, solid waste management).
- In support of management's program to re-examine and modernize past practices, work with relevant service areas to update various policies and procedures.
- Given efforts toward re-organization and decentralization, coordinate with each Executive Director to find new and better ways to provide legal support for their operations.
- Continue development of young but excellent legal staff through continuing education opportunities, mentoring, and other forms of professional development.

Real Property Appraisal Division:

- The challenge to provide equitable tax appraisals in a volatile real estate market.
- The opportunity to conduct a fair appeal process is challenged by negative public perceptions coming from neighboring communities.

Assessment Data and Personal Property Appraisal Division:

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

Collections Division:

- Taxpayers that pay their bills in a timely manner have the right to a reasonable expectation of good customer service and the wait times encountered during high volume periods can be frustrating for both staff and the customers.
- Enforced collections of delinquent taxes can always be challenging, but it is becoming more so, in tight economic times.

Goals and Objectives

Board of County Commissioners:

- Set policies for the operation of County government in order to provide services to the public which are cost effective, efficient in delivery, and that add value to the community.
- Communicate with the public to ensure that County policies reflect the interests of the citizens.



- Participate in community organizations so that policy decisions are made with as much information as possible.

Central Administration:

- Ensure the delivery of quality and timely services to Union County residents in accordance with the overall policy of the Board of County Commissioners.
- Strategy: Facilitate, develop and implement a strategic initiative in concert with the County's Vision Statement.
- Cultivate, throughout the organization, a continuous improvement mindset and customer service attitude that strives to anticipate, meet and exceed customer expectations.
 - Strategy: Continue training programs throughout the organization to include the core value of customer service.
- Facilitate communications across the organization.
 - Strategy: Continue organization wide dissemination of County View.
- Provide information to the public regarding County services.
 - Strategy: Increase overall use of social media tools as well as UCTV-16 in conveying information to the public.
- Ensure long-term fiscal sustainability.

Human Resources:

- Employee Survey: Evaluate results; communicate successes; coordinate improvement work plan with the leadership team.
- Update the pay plan, grade and ranges:
- Begin communicating human resources professional development opportunities with municipal HR staff throughout the County on a regular basis, offering them the same opportunity to participate in professional development as county HR staff. Sponsor an annual meeting of county and municipal HR staff to present and discuss topics of mutual interest.

- Digital Human Resource Files: Improve the digital access to information contained in the individual employee human resource files.

Legal Department:

- Review, update, and rewrite out-of-date County policies, procedures, and ordinances.
- Work with Clerk to codify County ordinances.
- Support efforts of codification specialist (Municode) by providing legal review of legal memorandum and draft code provisions.
- Continue contract streamline process
- In concert with the Procurement Division, continue ongoing efforts to refine contract development and review methods to enable more expeditious and efficient processing (e.g. (i) update standard terms and conditions for construction agreements, (ii) develop generic or standardized terms for other contracts, (iii) develop checklists for inclusion of contract terms, depending on nature of agreement, (iv) place heavier responsibility on executive directors to ensure sufficiency of business terms.
- Assist the Procurement Division with transition of primary contract administration responsibility to that office, consistent with County Manager's direction and expectations.
- Pursue, in coordination with Information Technology and other divisions, the capability to digitize the myriad documents generated and stored in the Legal Department.
- Continue efforts of outreach to other service areas to determine how Legal can better service their needs.

Tax Administration:

- Identify key external stakeholders and develop outreach programs and partnerships targeting Users, Professionals, and the Municipalities.



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

Real Property Appraisal Division:

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

Assessment Data and Personal Property Appraisal Division

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

Collections Division:

- Implement policies and procedures to ensure fair treatment of all county taxpayers so that the enforcement of county tax liabilities is handled equitably across the broad spectrum of community stakeholders.
- Ensure that processes and procedures are in place that will facilitate our division in achieving the highest rate of collections for county tax revenue.
- Provide training, educational, and advancement opportunities for staff to facilitate the retention of employees in order to maintain a high level of institutional knowledge and business continuity.

Related Capital Projects

Tax Administration:

- Tax Assessment and Administration Software Replacement: This project provides for the needed consulting, software and hardware to upgrade or replace the County's existing assessment and billing software. The total cost of the project is anticipated to be \$2.4 million in FY 2017.

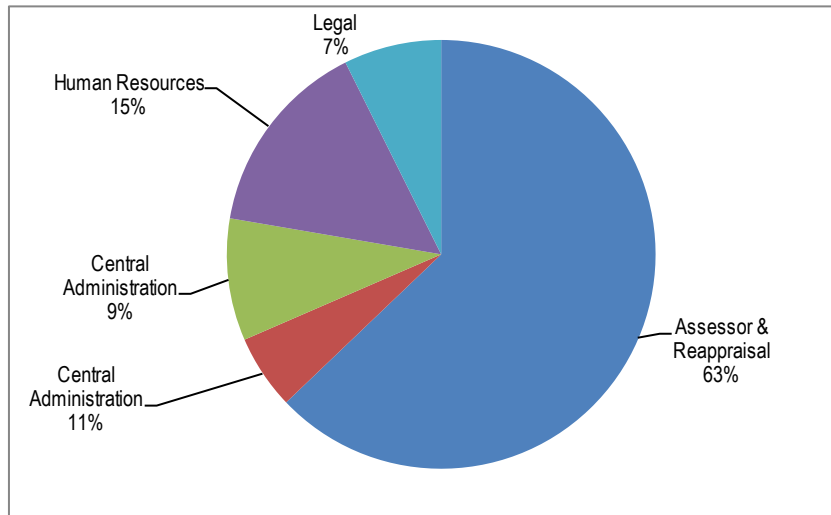
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General County Administration Personnel	FY 2014 Actual	FY 2015 Revised	FY 2016 Adopted	FY 2016 Percent
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Personnel FTE Summary

Assessor & Reappraisal	33.21	34.13	34.13	49.54%
Board of Commissioners	-	-	3.05	4.43%
Central Administration	7.05	8.05	5.00	7.26%
Human Resources	6.00	8.11	8.11	11.77%
Legal	4.00	4.00	4.00	5.81%
Tax Collector	14.60	14.60	14.60	21.19%
Total FTE's	64.86	68.89	68.89	100.00%



Revenue Highlights

Non-Departmental:

- It is anticipated that the assessed value of real, personal, motor vehicle, and public utility property will be approximately \$23,400,549,854 for FY 2016. The adopted countywide tax rate is broken down into four parts. The first part, in the amount of 28.82 cents is 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 broken

down to four 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.
- Local Option Sales Tax receipts are estimated to increase by \$3,383,971 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.
- Investment income is expected to increase by \$111,900, from \$2,000,000 to \$2,111,900 in FY 2016. Of the \$2.1 million amount, \$602,400 is estimated for the General Fund, which is an increase of \$102,400 year over year; and \$1,500,000 is estimated for the Other Postemployment Retiree Healthcare Benefits (OPEB) Fund, which is flat year over year. The remaining amount of \$9,500 is distributed over



the Internal Service Funds and remaining Pension Trust Fund.

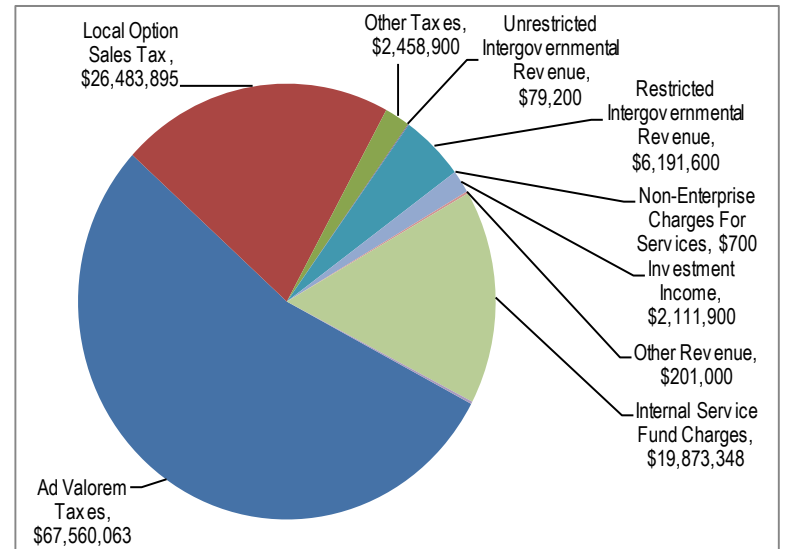
- Other revenue includes funds from surplus property sales and procurement card rebate. These two sources are expected to increase by \$1,000, from \$200,000 to \$201,000 for FY 2016.
- Internal service charges are expected to increase by 2.07 percent, from \$19,471,201 to \$19,873,348 for FY 2016. This includes the charges to the various service areas for their portion of the following internal service funds: Health Insurance Benefits Fund for \$13,132,092, Dental Insurance Benefits Fund for \$639,435, Property and Casualty Insurance Fund for \$720,046, Separation Allowance Fund for \$1,927,063, Other Post-Employment (OPEB) Benefits Fund for \$2,905,732, and the Workers' Compensation Fund for \$548,980.
- Other funding sources are comprised of fund balance appropriated in the amount of \$224,306 in the Internal Service Funds. Of this amount, \$42,065 is appropriated in the Dental Insurance Fund, \$20,830 is appropriated in the Workers' Compensation Fund, and \$161,411 is appropriated in the Property and Casualty Fund.

Tax Administration:

- Revenue decreased by 47.14 percent, from 447,100 to \$236,340 for FY 2016 due to a reduction in Garnishments as a result of higher tax collection rates and collection fees related to vehicle taxes prior to the State's NC VTS Tax and Tag System.

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General County Administration		FY 2016	
Total Revenue	Adopted	Percent	
REVENUE			
Ad Valorem Taxes	\$ 67,560,063	54.0%	
Local Option Sales Tax	26,483,895	21.2%	
Other Taxes	2,458,900	2.0%	
Unrestricted Intergovernmental Revenue	79,200	0.1%	
Restricted Intergovernmental Revenue	6,191,600	4.9%	
Non-Enterprise Charges For Services	700	0.0%	
Investment Income	2,111,900	1.7%	
Other Revenue	201,000	0.2%	
Internal Service Fund Charges	19,873,348	15.9%	
Other Funding Sources	224,306	0.2%	
Total Revenue	\$ 125,184,912	100.0%	



Expenditure Highlights:

Board of County Commissioners:

- Budgeted expenditures will increase 127.85 percent, from \$236,884 to \$539,735 for FY 2016.
- Employee compensation increased 223.03 percent, from \$82,783 to \$267,410 for FY 2016. This is a result of a reorganization that moves the two positions from Central Administration to the BoCC budget area, and adds a Deputy Clerk position.
- Benefit costs will increase 1,273.13 percent, from \$6,452 to \$88,594 for FY 2016. This is a result of a reorganization that moves the two positions from Central Administration to the BoCC budget area, and adds a Deputy Clerk position.
- Operating costs will increase by 24.44 percent, from \$147,649 to \$183,731 for FY 2016.

Central Administration:

- Budgeted expenditures decreased 42.55 percent, from \$1,614,369 to \$927,483 for FY 2016.
- Employee compensation decreased by 5.57 percent, from \$554,228 to \$523,344 for FY 2016, due to restructuring of positions.
- Employee benefits decreased 19.37 percent, from \$237,112 to \$191,179, due to the restructuring of employees and the corresponding reduction in benefit costs.
- Operating expenditures decreased 25.19 percent, from \$284,671 to \$212,960 for FY 2016, due mainly to implementation of internal service charges for information technology support and one-time costs for video editing equipment.

Human Resources:

- Budgeted expenditures are increased by 9.86 percent, from \$1,000,230 to \$1,098,812 in FY 2016.
- Employee compensation increased by 4.93 percent, from \$490,308 to \$514,459 in FY 2016.
- Employee benefits increased by 10.40 percent, from \$238,811 to \$263,658 in FY 2016, due mainly to Health Insurance for retirees and OPEB.
- Operating costs increased by 18.29 percent, from \$271,111 to \$320,696 in FY 2016. This is a result of additional training and professional development programs administered through Human Resources.

Legal Department:

- Budgeted expenditures increased by 8.07 percent, from \$469,742 to \$507,652 in FY 2016.
- Compensation increased by 8.70 percent, from \$292,084 to \$317,499 in FY 2016.
- Benefits increased by 6.31 percent, from \$119,491 to \$127,032 in FY 2016.
- Operating costs increased by 8.52 percent, from \$58,167 to \$63,121 in FY 2016.
- Periodicals and books expenditures increased by 5.4 percent, from \$18,785 to \$19,807 in FY 2016, due to an annual increase in publication upkeep, i.e. the annual supplements needed to maintain the current legal library.

Non-Departmental:

- Merit increases, a performance based pay increase program, are included as a 3 percent pool to be allocated based on performance reviews. The total estimated adjustment for General Fund departments is \$1,447,422; which includes \$1,167,095 for wages and \$280,327 for related benefits.
- A pay plan adjustment is also included to adjust the pay ranges by 3 percent in a pool to be allocated based on range adjustment needs. The total



- County Dues and Memberships include membership fees in the amount of \$104,493 for FY 2016 for the following organizations:
 - Union County Chamber of Commerce
 - National Associations of Counties (NACo)
 - Centralina Council on Governments for both Economic Development Partnership Assessment and Membership Assessment
 - North Carolina Association of County Commissioners
 - University of North Carolina, Chapel Hill School of Government Foundation
- Health benefits cost for employees are increasing by 1.91 percent in FY 2016, from \$12,890,880 to \$13,137,092.
- Dental benefits cost for employees are increasing by 14.42 percent in FY 2016, from \$596,069 to \$682,000.
- Property and Causality Insurance cost are increasing by 14.67 percent in FY 2016, from \$769,764 to \$882,657.
- Separation Allowance cost for employees are increasing by 6.50 percent in FY 2016, from \$1,810,468 to \$1,928,063.
- Other Post-Employment (OPEB) Benefit costs for employees are increasing by 1.21 percent in FY 2016, from \$4,352,921 to \$4,405,732.
- Workers' Compensation costs for employees are decreasing by 2.75 percent in FY 2016, from \$587,782 to \$571,610.
- Interfund transfers in FY 2016 total \$250,000 from the General Fund to the General Capital Project Fund for the following projects:

◦ Facilities Maintenance and Renewal	125,000
◦ Community Services Facilities Maintenance and Renewal	125,000

Tax Administration:

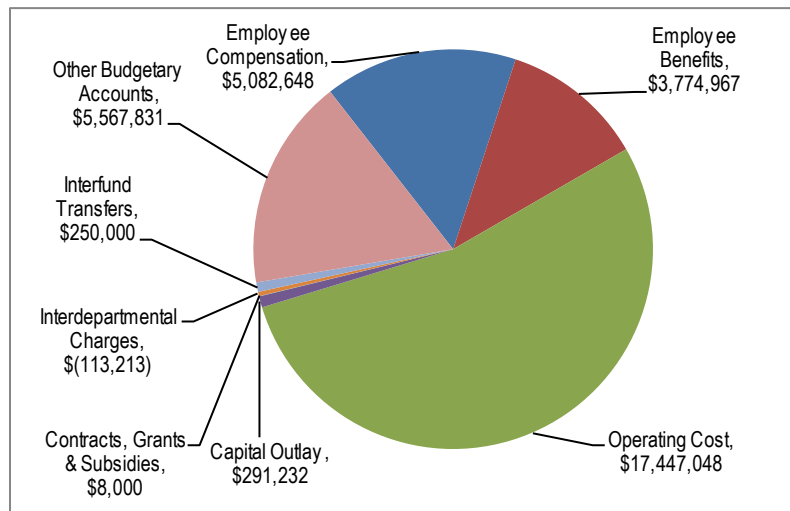
- Total expenditures increased by 5.47 percent, from \$4,166,374 to \$4,394,395 in FY 2016.

- Compensation increased by 7.32 percent, from \$2,000,471 to \$2,146,813 in FY 2016. This includes the addition of various position reclassifications.
- Benefits increased by 7.83 percent, from \$1,209,679 to \$1,304,372 in FY 2016, due mainly to increases to retiree health insurance and OPEB requirements.
- Operating costs increased by 0.42 percent, from \$1,051,967 to \$1,056,423 in FY 2016.
- Capital Outlay decreased by 100.00 percent, from \$16,243 to \$0 in FY 2016.

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General County Administration Total Expenditures	FY 2016 Adopted	Percent
EXPENDITURES		
Employee Compensation	\$ 5,082,648	15.7%
Employee Benefits	3,774,967	11.7%
Operating Cost	17,447,048	54.0%
Capital Outlay	291,232	0.9%
Contracts, Grants & Subsidies	8,000	0.0%
Interdepartmental Charges	(113,213)	-0.4%
Interfund Transfers	250,000	0.8%
Other Budgetary Accounts	5,567,831	17.2%
Total Expenditures	\$ 32,308,513	100.0%



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General County Administration 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
REVENUE								
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	-22,683,790	-23,099,924	-26,483,895	-3,383,971	14.65%
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	-4,744,990	-5,210,845	-5,387,999	-5,748,016	-5,914,992	-6,191,600	-276,608	4.68%
Non-Enterprise Charges For Services	-1,416	-977	-785	-784	-700	-700	0	0.00%
Debt Proceeds - Restrcted Revenue	-61,411,729	-76,440,701	-80,474,253	-5	0	0	0	0.00%
Investment Income	-940,823	-1,118,327	-755,616	-2,188,718	-2,000,000	-2,111,900	-111,900	5.59%
Other Revenue	-138,619	-228,747	-401,300	-248,176	-200,000	-201,000	-1,000	0.50%
Internal Service Fund Charges	-14,299,573	-16,615,911	-15,412,656	-16,526,301	-19,471,201	-19,873,348	-402,147	2.07%
Interfund Transfers	0	0	-20,023,787	-1,576	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-11,861,157	-224,306	11,636,851	-98.11%
Total REVENUE	-261,974,413	-283,656,080	-309,169,818	-214,913,340	-141,405,299	-125,184,912	16,220,387	-11.47%
EXPENDITURES								
Employee Compensation	3,049,404	3,085,844	3,109,349	3,279,074	4,594,214	5,082,648	488,434	10.63%
Employee Benefits	2,512,798	2,615,609	2,594,778	2,794,311	3,478,519	3,774,967	296,448	8.52%
Operating Cost	12,004,954	13,110,197	12,884,692	14,082,627	16,189,931	17,447,049	1,257,118	7.76%
Capital Outlay	124,042	20,752	14,150	50,000	16,243	291,232	274,989	1692.97%
Contracts, Grants, and Subsidies	0	0	0	286,890	0	8,000	8,000	0.00%
Debt Service	61,394,884	76,422,910	100,072,369	0	0	0	0	0.00%
Interdepartmental Charges	0	0	-43,413	-110,018	-111,986	-113,213	-1,227	1.10%
Interfund Transfers	2,000,000	58,510,656	0	0	13,403,503	250,000	-13,153,503	-98.13%
Other Budgetary Accounts	0	0	0	0	6,475,817	5,567,831	-907,986	-14.02%
Total EXPENDITURES	81,086,082	153,765,968	118,631,925	20,382,884	44,046,241	32,308,513	-11,737,728	-26.65%

General County Administration 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
Total Service Area Revenue (Over)/Under Expenditures	-180,888,331	-129,890,112	-190,537,893	-194,530,456	-97,359,058	-92,876,399		

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	0.84	1.10	1.70	3.86	4.89	3.89	-1.00	-20.45%
Full-Time	58.00	58.00	59.00	61.00	64.00	65.00	1.00	1.56%
Total General County Administration	58.84	59.10	60.70	64.86	68.89	68.89	0.00	0.00%

General County Administration

Program Summary

Project/Program	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
40100 BOARD OF COUNTY COMMISSIONERS	376,865	385,240	270,772	237,215	236,884	539,735	302,851	127.85%
40500 CENTRAL ADMINISTRATION	860,613	741,835	864,057	938,462	1,614,369	927,483	-686,886	-42.55%
40600 DUES AND MEMBERSHIPS	91,869	93,027	95,907	99,459	101,888	104,493	2,605	2.56%
NP GENERAL ADMINISTRATION	11,695,079	14,391,076	12,695,828	14,015,600	21,007,884	21,607,154	599,270	2.85%
40900 HUMAN RESOURCES	666,410	680,940	694,721	705,297	1,000,230	1,098,812	98,582	9.86%
40700 INTERNAL AUDIT	92,879	93,409	0	0	0	0	0	0.00%
40800 LEGAL	332,133	357,660	356,312	437,266	469,742	507,652	37,910	8.07%
40000 NONDEPARTMENTAL	63,394,884	133,422,910	100,072,369	930	15,448,870	3,128,789	-12,320,081	-79.75%
41400 TAX ASSESSMENT	2,625,912	2,515,653	2,601,611	2,969,662	3,004,967	3,181,365	176,398	5.87%
41500 TAX COLLECTIONS	949,438	1,084,218	980,348	978,993	1,161,407	1,213,030	51,623	4.44%
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%

Board of County Commissioners

Mission

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

Service Summary

- Provide legislative and policy leadership for County Government.

FY 2015-2016 Opportunities

In concert with the adoption of the FY 2015/2016 Budget, the Board of County Commissioners adopted the Manager's Plan of Work. The following are the five areas identified in the Plan of Work:

- Public Safety
- Building Community Consensus
- Planning/Economic Development
- Fiscal Sustainability
- Efficient and Effective Service Delivery
- Codification of County Ordinances

Goals and Objectives

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

Related Capital Projects

The Board of County Commissioners does not have capital projects for FY 2016.

Revenue Highlights

The Board of County Commissioners does not generate a revenue source.

Expenditure Highlights

- Budgeted expenditures will increase 127.85 percent, from \$236,884 to \$539,735 for FY 2016.
- Employee Compensation increased 223.03 percent, from \$82,783 to \$267,410 for FY 2016. This is a result of a reorganization that moves the two positions from Central Administration to the BoCC budget area, and adds a Deputy Clerk position.
- Benefit costs will increase 1,273.13 percent, from \$6,452 to \$88,594 for FY 2016. This is a result of a reorganization that moves the two positions from Central Administration to the BoCC budget area, and adds a Deputy Clerk position.
- Operating costs will increase by 24.44 percent, from \$147,649 to \$183,731 for FY 2016.

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Board of County Commissioners Department 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
EXPENDITURES								
Employee Compensation	82,841	82,654	82,461	82,694	82,783	267,410	184,627	223.03%
Employee Benefits	31,036	19,911	11,832	6,665	6,452	88,594	82,142	1273.13%
Operating Cost	262,988	282,675	176,479	147,856	147,649	183,731	36,082	24.44%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	376,865	385,240	270,772	237,215	236,884	539,735	302,851	127.85%
<hr/>								
Total Department Revenue (Over)/Under Expenditures	376,865	385,240	270,772	237,215	236,884	539,735		

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	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.00%
Full-Time	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00%
Total Board of County Commissioners	0.00	0.00	0.00	0.00	0.00	3.05	3.05	0.00%

Board of County Commissioner

Department FTE Report

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
Full-Time								
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Clerk to the Board	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Deputy Clerk to the Board	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Total Full-Time	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00%
Temp-Part-Time								
Office Support	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.00%
Total Temp-Part-Time	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.00%
Total Board of County Commissioners	0.00	0.00	0.00	0.00	0.00	3.05	3.05	0.00%

Central Administration

Mission

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

Service Summary

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

FY 2015-2016 Opportunities

- Continue to work with Monroe-Union Economic Development to foster non-residential growth within our community with a focus on our existing businesses and attracting new businesses to the County.
- More effective utilization of social media, YouTube and other mediums to create greater transparency of County operations and issues.

Goals and Objectives

- Ensure the delivery of quality and timely services to Union County residents in accordance with the overall policy of the Board of County Commissioners.
 - Strategy: Facilitate, develop and implement a strategic initiative in concert with the County's Vision Statement.
- Cultivate, throughout the organization, a continuous improvement mindset and customer service attitude that strives to anticipate, meet and exceed customer expectations.
 - Strategy: Continue training programs throughout the organization to include the core value of customer service.
- Facilitate communications across the organization.
 - Strategy: Continue organization wide dissemination of County View.
- Provide information to the public regarding County services.
 - Strategy: Increase overall use of social media tools as well as UCTV-16 in conveying information to the public.
- Ensure long-term fiscal sustainability.

Related Capital Projects

Central Administration does not have capital requests for FY 2016.

Revenue Highlights

Central Administration does not generate any revenues.

Expenditure Highlights

- Budgeted expenditures decreased 42.55 percent, from \$1,614,369 to \$927,483 for FY 2016.
- Employee compensation decreased by 5.57 percent, from \$554,228 to \$523,344 for FY 2016, due to the restructuring of positions.
- Employee benefits decreased 19.37 percent, from \$237,112 to \$191,179, due to the restructuring of employees and the corresponding reduction in benefit costs.



- Operating expenditures decreased 25.19 percent, from \$284,671 to \$212,960 for FY 2016, due mainly to implementation of internal service charges for information technology support and one-time costs for video editing equipment.

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Central Administration

Department 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
EXPENDITURES								
Employee Compensation	503,342	492,296	591,575	572,649	554,228	523,344	-30,884	-5.57%
Employee Benefits	173,373	198,918	224,184	228,621	237,112	191,179	-45,933	-19.37%
Operating Cost	74,856	47,869	48,298	137,192	284,671	212,960	-71,711	-25.19%
Capital Outlay	109,042	2,752	0	0	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	538,358	0	-538,358	-100.00%
Total EXPENDITURES	860,613	741,835	864,057	938,462	1,614,369	927,483	-686,886	-42.55%
<hr/>								
Total Department Revenue (Over)/Under Expenditures	860,613	741,835	864,057	938,462	1,614,369	927,483		

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	0.34	0.10	0.10	0.05	1.05	0.00	-1.05	-100.00%
Full-Time	6.00	6.00	7.00	7.00	7.00	5.00	-2.00	-28.57%
Total Central Administration	6.34	6.10	7.10	7.05	8.05	5.00	-3.05	-37.89%

Central Administration

Department FTE Report

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
Full-Time								
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	0.00	-1.00	-100.00%
Assistant County Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Assistant to the Manager	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00%
Clerk to the Board	1.00	1.00	1.00	1.00	1.00	0.00	-1.00	-100.00%
Communications Officer	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
County Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Public Information Officer	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Total Full-Time	6.00	6.00	7.00	7.00	7.00	5.00	-2.00	-28.57%
Temp-Part-Time								
Office Aide (PIO Intern)	0.24	0.00	0.00	0.00	1.00	0.00	-1.00	-100.00%
Office Support	0.10	0.10	0.10	0.05	0.05	0.00	-0.05	-100.00%
Total Temp-Part-Time	0.34	0.10	0.10	0.05	1.05	0.00	-1.05	-100.00%
Total Central Administration	6.34	6.10	7.10	7.05	8.05	5.00	-3.05	-37.89%

Human Resources

Mission

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

Service Summary

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

- **Employment** - Recruitment, screening, evaluation & skills testing of applicants for employment with Union County.
- **Benefits** - Administers a variety of employment and post-employment benefits, including life insurance, medical/dental plans, and retirement programs.
- **Classification** - Maintains the County's classification plan and compensation system.
- **Federal and State Regulatory Compliance and Training** - Provides compliance support and training for mandatory federal and state acts such as the FLSA, FMLA, ADA, HIPPA, COBRA, and OSHA.
- **Employment Records and Database Management** - Acts as the records custodian for all employee personnel records maintained by Union County.
- **Employee Relations** - Provides professional assistance, coaching and advice to supervisors and managers in the areas of policy application, performance management, and recognition.
- **Training** - Assesses the skill level, knowledge and training needs of employees. Identifies training priorities that make the greatest contribution toward achieving organizational goals. Creates sustainable skills development and learning programs.

- **Risk Management** - Provides professional safety and risk management resources to all County divisions and agencies. Promotes a safe & healthy work environment, assists County employees with work-related illness and injury.

FY 2015-2016 Opportunities

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

Goals and Objectives

- Employee Survey: Evaluate results; communicate successes; Coordinate improvement work plan with the leadership team.
- Update the Pay Plan, Grade and Ranges:
- Begin communicating human resources professional development opportunities with municipal HR staff throughout the County on a regular basis, offering them the same opportunity to participate in professional development as county HR staff. Sponsor an annual meeting of county and municipal HR staff to present and discuss topics of mutual interest.
- Digital Human Resource Files: Improve the digital access to information contained in the individual employee human resource files.

Related Capital Projects

The Human Resources Department does not have capital projects for FY16.

Revenue Highlights

The Human Resources Department does not generate revenue.



Expenditure Highlights

- Budgeted expenditures are increased by 9.86 percent, from \$1,000,230 to \$1,098,812 in FY 2016.
- Employee compensation increased by 4.93 percent, from \$490,308 to \$514,459 in FY 2016.
- Employee benefits increased by 10.40 percent, from \$238,811 to \$263,658 in FY 2016, due mainly to Health Insurance for retirees and OPEB.
- Operating costs increased by 18.29 percent, from \$271,111 to \$320,696 in FY 2016. This is a result of additional training and professional development programs administered through Human Resources.

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Human Resources

Department 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
EXPENDITURES								
Employee Compensation	383,612	385,072	402,496	404,705	490,308	514,459	24,151	4.93%
Employee Benefits	180,557	195,616	185,563	196,967	238,811	263,658	24,847	10.40%
Operating Cost	102,241	100,252	106,662	103,625	271,111	320,696	49,585	18.29%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	666,410	680,940	694,721	705,297	1,000,230	1,098,812	98,582	9.86%
<hr/>								
Total Department Revenue (Over)/Under Expenditures	666,410	680,940	694,721	705,297	1,000,230	1,098,812		

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	0.00	0.00	0.00	0.00	0.11	0.11	0.00	0.00%
Full-Time	6.00	6.00	6.00	6.00	8.00	8.00	0.00	0.00%
Total Human Resources	6.00	6.00	6.00	6.00	8.11	8.11	0.00	0.00%

Human Resources

Department FTE Report

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
Full-Time								
Assistant Human Resources Director	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00%
Assistant Personnel Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Benefits Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Classification and Compensation Analyst	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Employment Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Executive Director, Human Resources	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00%
Human Resources Assistant	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Personnel Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Risk Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Training & Development Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Total Full-Time	6.00	6.00	6.00	6.00	8.00	8.00	0.00	0.00%
Temp-Part-Time								
Switchboard Operator	0.00	0.00	0.00	0.00	0.11	0.11	0.00	0.00%
Total Temp-Part-Time	0.00	0.00	0.00	0.00	0.11	0.11	0.00	0.00%
Total Human Resources	6.00	6.00	6.00	6.00	8.11	8.11	0.00	0.00%

Legal

Mission

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

Service Summary

Drafting/Negotiation/Review of County Contracts: The contract review process requires legal research and/or institutional knowledge regarding the following:

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

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

The Legal division prepares standard terms and conditions for use with routine agreements, including architectural/engineering

contracts and horizontal/vertical construction, i.e. utility lines (adapting EJCDC contract forms) and buildings (adapting AIA contract forms).

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

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

Legal Research/Opinion Writing: Complex legal issues are often raised by the Board of Commissioners, county management, executive and/or division directors or they may arise in the context of preparation of ordinances, policies and other County legal documents. Legal staff members thoroughly research such issues and provide legal opinions through oral or written response, as appropriate.

Assistance with Litigation: The Legal division processes lawsuits filed against the County to Risk Management for determination of coverage by the County's insurance carrier(s). If there is no coverage, the suit is forwarded to the County Attorney for defense. The Senior Staff Attorney assists defense counsel, upon request, by review of responsive pleadings and appellate briefs, and discussions of strategy.

Legal Counsel to Board of Commissioners: The Senior Staff Attorney attends all meetings of the Board of Commissioners to provide legal support for the Board and staff.

FY 2015-2016 Opportunities

- Support County Manager's ongoing initiatives to address long-term intractable problems that have defied resolution for an extended period of time (e.g. school funding, fire service funding and updated contracts, securing new water & sewer resources, solid waste management).



- In support of management's program to re-examine and modernize past practices, work with relevant service areas to update various policies and procedures.
- Given efforts toward re-organization and decentralization, coordinate with each Executive Director to find new and better ways to provide legal support for their operations.
- Continue development of young but excellent legal staff through continuing education opportunities, mentoring, and other forms of professional development.

Goals and Objectives

- Review, update, and rewrite out-of-date County policies, procedures, and ordinances.
- Work with Clerk to codify County ordinances
 - Support efforts of codification specialist (Municode) by providing legal review of legal memorandum and draft code provisions.
- Continue contract streamline process
 - In concert with the Procurement Division, continue ongoing efforts to refine contract development and review methods to enable more expeditious and efficient processing (e.g. (i) update standard terms and conditions for construction agreements, (ii) develop generic or standardized terms for other contracts, (iii) develop checklists for inclusion of contract terms, depending on nature of agreement, (iv) place heavier responsibility on executive directors to ensure sufficiency of business terms.
 - Assist the Procurement Division with transition of primary contract administration responsibility to that office, consistent with County Manager's direction and expectations.
- Pursue, in coordination with Information Technology and other divisions, the capability to digitize the myriad documents generated and stored in the Legal Department.

- Continue efforts of outreach to other service areas to determine how Legal can better service their needs.

Related Capital Projects

The Legal Department does not have capital requests for FY 2016.

Revenue Highlights

The Legal Department does not generate revenue.

Expenditure Highlights

- Budgeted expenditures increased by 8.07 percent, from \$469,742 to \$507,652 in FY 2016.
- Compensation increased by 8.70 percent, from \$292,084 to \$317,499 in FY 2016.
- Benefits increased by 6.31 percent, from \$119,491 to \$127,032 in FY 2016.
- Operating costs increased by 8.52 percent, from \$58,167 to \$63,121 in FY 2016.
- Periodicals and books expenditures increased by 5.4 percent, from \$18,785 to \$19,807 in FY 2016, due to an annual increase in publication upkeep, i.e. the annual supplements needed to maintain the current legal library.



Legal Department

Department 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
EXPENDITURES								
Employee Compensation	219,224	235,025	228,114	283,579	292,084	317,499	25,415	8.70%
Employee Benefits	81,637	90,865	88,769	108,437	119,491	127,032	7,541	6.31%
Operating Cost	31,272	31,770	39,429	45,250	58,167	63,121	4,954	8.52%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	332,133	357,660	356,312	437,266	469,742	507,652	37,910	8.07%
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Total Department Revenue (Over)/Under Expenditures	332,133	357,660	356,312	437,266	469,742	507,652		

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	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00%
Full-Time	3.00	3.00	4.00	4.00	4.00	4.00	0.00	0.00%
Total Legal Department	3.00	3.50	4.00	4.00	4.00	4.00	0.00	0.00%

Legal Department

Department FTE Report

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
Full-Time								
Administrative Assistant	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Executive Attorney	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Legal Assistant	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00%
Senior Staff Attorney	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Staff Attorney	1.00	1.00	2.00	2.00	2.00	1.00	-1.00	-50.00%
Total Full-Time	3.00	3.00	4.00	4.00	4.00	4.00	0.00	0.00%
Temp-Part-Time								
Attorney I PT	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Temp-Part-Time	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Legal Department	3.00	3.50	4.00	4.00	4.00	4.00	0.00	0.00%

Non-Departmental

Mission

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

The non-departmental expenditure accounts are comprised of unallocated costs; mainly merit adjustments for employees and contingency budget amounts.

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

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

The following components are included:

- Ad Valorem Taxes
- Local Option Sales Tax
- Other Taxes
- Unrestricted Intergovernmental Revenue
- Restricted Intergovernmental Revenue
- Investment Income

- Other Revenue
- Internal Service Fund Charges
- Interfund Transfers
- Other Funding Sources
- Merit adjustments for employees
- Pay plan adjustments
- County Dues and Membership
- Health Insurance Benefits
- Dental Insurance Benefits
- Property and Casualty Insurance
- Separation Allowance
- Other Post-Employment (OPEB) Benefits
- Workers' Compensation

Revenue Highlights

- It is anticipated that the assessed value of real, personal, motor vehicle, and public utility property will be approximately \$23,400,549,854 for FY 2016. The adopted countywide tax rate is broken down into four parts. The first part, in the amount of 28.82 cents is 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 broken down to four 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.
- Local Option Sales Tax receipts are estimated to increase by \$3,383,971 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.
- Investment income is expected to increase by \$111,900, from \$2,000,000 to \$2,111,900 in FY 2016. Of the \$2.1 million amount, \$602,400 is estimated for the General Fund, which is an increase of \$102,400 year over year; and \$1,500,000 is estimated for the Other Postemployment Retiree Healthcare Benefits (OPEB) Fund, which is flat year over year. The remaining amount of \$9,500 is distributed over the Internal Service Funds and remaining Pension Trust Fund.
- Other revenue includes funds from surplus property sales and procurement card rebate. These two sources are expected to increase by \$1,000, from \$200,000 to \$201,000 for FY 2016.
- Internal service charges are expected to increase by 2.07 percent, from \$19,471,201 to \$19,873,348 for FY 2016. This includes the charges to the various service areas for their portion of the following internal service funds: Health Insurance Benefits Fund for \$13,132,092, Dental Insurance Benefits Fund for \$639,435, Property and Casualty Insurance Fund for \$720,046, Separation Allowance Fund for \$1,927,063, Other Post-Employment (OPEB) Benefits Fund for \$2,905,732, and the Workers' Compensation Fund for \$548,980.
- Other funding sources are comprised of fund balance appropriated in the amount of \$224,306 in the Internal Service Funds. Of this amount, \$42,065 is appropriated in the Dental Insurance Fund, \$20,830 is appropriated in the Workers'

Compensation Fund, and \$161,411 is appropriated in the Property and Casualty Fund.

Expenditure Highlights

- Merit increases, a performance based pay increase program, are included as a 3 percent pool to be allocated based on performance reviews. The total estimated adjustment for General Fund departments is \$1,447,422; which includes \$1,167,095 for wages and \$280,327 for related benefits.
- A pay plan adjustment is also included to adjust the pay ranges by 3 percent in a pool to be allocated based range adjustment needs. The total estimated adjustment for the General Fund is \$179,869, which includes \$146,028 for wages and \$33,841 for benefits.
- County Dues and Memberships include membership fees in the amount of \$104,493 for FY 2016 for the following organizations:
 - Union County Chamber of Commerce
 - National Associations of Counties (NACo)
 - Centralina Council on Governments for both Economic Development Partnership Assessment and Membership Assessment
 - North Carolina Association of County Commissioners
 - University of North Carolina, Chapel Hill School of Government Foundation
- Health benefits cost for employees are increasing by 1.91 percent in FY 2016, from \$12,890,880 to \$13,137,092.
- Dental benefits cost for employees are increasing by 14.42 percent in FY 2016, from \$596,069 to \$682,000.
- Property and Causality Insurance cost are increasing by 14.67 percent in FY 2016, from \$769,764 to \$882,657.
- Separation Allowance cost for employees are increasing by 6.50 percent in FY 2016, from \$1,810,468 to \$1,928,063.
- Other Post-Employment (OPEB) Benefit costs for employees are increasing by 1.21 percent in FY 2016, from \$4,352,921 to \$4,405,732.



- Workers' Compensation costs for employees are decreasing by 2.75 percent in FY 2016, from \$587,782 to \$571,610.
- Interfund transfers in FY 2016 total \$250,000 from the General Fund to the General Capital Project Fund for the following projects:
 - Facilities Maintenance and Renewal 125,000
 - Community Services Facilities Maintenance and Renewal 125,000

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Non-Departmental

Department 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
REVENUE								
Ad Valorem Taxes	-155,265,860	-156,083,343	-157,160,051	-164,458,527	-76,052,425	-67,383,023	8,669,402	-11.40%
Local Option Sales Tax	-23,351,825	-25,665,903	-26,834,776	-22,683,790	-23,099,924	-26,483,895	-3,383,971	14.65%
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	-4,658,215	-5,121,218	-5,292,396	-5,653,875	-5,807,992	-6,133,000	-325,008	5.60%
Investment Income	-940,823	-1,118,327	-755,616	-2,188,718	-2,000,000	-2,111,900	-111,900	5.59%
Other Revenue	-138,694	-227,755	-400,936	-242,764	-200,000	-201,000	-1,000	0.50%
Internal Service Fund Charges	-14,299,573	-16,615,911	-15,412,656	-16,526,301	-19,471,201	-19,873,348	-402,147	2.07%
Interfund Transfers	0	0	0	-1,576	0	0	0	0.00%
Other Funding Sources	0	0	0	0	-11,861,157	-224,306	11,636,851	-98.11%
Total REVENUE	-200,331,715	-206,661,326	-208,031,625	-214,241,575	-140,958,199	-124,948,572	16,009,627	-11.36%
EXPENDITURES								
Employee Compensation	0	0	0	0	1,174,340	1,313,123	138,783	11.82%
Employee Benefits	1,008,141	1,030,192	1,087,339	1,170,579	1,666,974	1,800,132	133,158	7.99%
Operating Cost	10,778,807	11,943,255	11,704,396	12,945,410	14,376,366	15,610,118	1,233,752	8.58%
Capital Outlay	0	0	0	0	0	291,232	291,232	0.00%
Contracts, Grants, and Subsidies	0	0	0	0	0	8,000	8,000	0.00%
Interfund Transfers	2,000,000	58,510,656	0	0	13,403,503	250,000	-13,153,503	-98.13%
Other Budgetary Accounts	0	0	0	0	5,807,459	5,067,831	-739,628	-12.74%
Total EXPENDITURES	13,786,948	71,484,103	12,791,735	14,115,989	36,428,642	24,340,436	-12,088,206	-33.18%
Total Department Revenue (Over)/Under Expenditures	-186,544,767	-135,177,223	-195,239,890	-200,125,586	-104,529,557	-100,608,136		

Tax Administration

Mission

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

Service Summary

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

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

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

- Tax Billing and Maintenance is to provide accurate tax bills for collections. The benefit to the customer is an accurate revenue source.

Collections Division: Collect the county-wide property taxes, provide collection services for six of the county's municipalities, and collect the county's water and sewer utility bills by providing a central location for all citizens to make property tax and county utility payments, as well address any issues they may have related to the payment of their tax and utility payments. This division also enforces the collection of delinquent taxes, to ensure the highest tax collection rate possible for the county and its citizens so that all citizens share the burden of financing the County's governmental functions equally.

FY 2015-2016 Opportunities

Real Property Appraisal Division:

- The challenge to provide equitable tax appraisals in a volatile real estate market.
- The opportunity to conduct a fair appeal process is challenged by negative public perceptions coming from neighboring communities.

Assessment Data and Personal Property Appraisal Division:

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



Collections Division:

- Taxpayers that pay their bills in a timely manner have the right to a reasonable expectation of good customer service and the wait times encountered during high volume periods can be frustrating for both staff and the customers.
- Enforced collections of delinquent taxes can always be challenging, but it is becoming more so, in tight economic times.

Goal and Objectives

Tax Administration:

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

Real Property Appraisal Division:

- Fairly and equitably appraise all new construction, land split appraisals and other non-revaluation year changes.
- Conduct the valuation appeal process in a manner that property owners feel is fair and equitable.

- Train and utilize appraisers to identify criminal and hazardous activities.
- Develop partnerships with professional realtors and commercial property owners for data sharing and consensus building.

Assessment Data and Personal Property Appraisal Division

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

Collections Division:

- Implement policies and procedures to ensure fair treatment of all county taxpayers so that the enforcement of county tax liabilities is handled equitably across the broad spectrum of community stakeholders.
- Ensure that processes and procedures are in place that will facilitate our division in achieving the highest rate of collections for count tax revenue.
- Provide training, educational, and advancement opportunities for staff to facilitate the retention of employees in order to maintain a high level of institutional knowledge and business continuity.



Related Capital Projects

Tax Assessment and Administration Software Replacement: This project provides for the needed consulting, software and hardware to upgrade or replace the County's existing assessment and billing software. The total cost of the project is anticipated to be \$2.4 million in FY 2017.

Revenue Highlights

- Revenue decreased by 47.14 percent, from \$447,100 to \$236,340 for FY 2016 due to a reduction in Garnishments as a result of higher tax collection rates and collection fees related to vehicle taxes prior to the State's NC VTS Tax and Tag System.

Expenditure Highlights

- Total expenditures increased by 5.47 percent, from \$4,166,374 to \$4,394,395 in FY 2016.
- Compensation increased by 7.32 percent, from \$2,000,471 to \$2,146,813 in FY 2016. This includes the addition of various position reclassifications.
- Benefits increased by 7.83 percent, from \$1,209,679 to \$1,304,372 in FY 2016, due mainly to increases to retiree health insurance and OPEB requirements.
- Operating costs increased by 0.42 percent, from \$1,051,967 to \$1,056,423 in FY 2016.
- Capital Outlay decreased by 100.00 percent, from \$16,243 to \$0 in FY 2016.

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Tax Administration

Department 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
REVENUE								
Ad Valorem Taxes	-142,853	-462,457	-543,401	-571,423	-339,400	-177,040	162,360	-47.84%
Restricted Intergovernmental Revenue	-86,775	-89,627	-95,603	-94,141	-107,000	-58,600	48,400	-45.23%
Non-Enterprise Charges For Services	-1,416	-977	-785	-784	-700	-700	0	0.00%
Other Revenue	75	-992	-364	-5,412	0	0	0	0.00%
Total REVENUE	-230,969	-554,053	-640,153	-671,760	-447,100	-236,340	210,760	-47.14%
EXPENDITURES								
Employee Compensation	1,794,488	1,824,300	1,804,703	1,935,447	2,000,471	2,146,813	146,342	7.32%
Employee Benefits	1,014,305	1,055,643	997,091	1,083,042	1,209,679	1,304,372	94,693	7.83%
Operating Cost	751,557	701,928	809,428	703,294	1,051,967	1,056,423	4,456	0.42%
Capital Outlay	15,000	18,000	14,150	50,000	16,243	0	-16,243	-100.00%
Contracts, Grants, and Subsidies	0	0	0	286,890	0	0	0	0.00%
Interdepartmental Charges	0	0	-43,413	-110,018	-111,986	-113,213	-1,227	1.10%
Other Budgetary Accounts	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	3,575,350	3,599,871	3,581,959	3,948,655	4,166,374	4,394,395	228,021	5.47%
Total Department Revenue (Over)/Under Expenditures	3,344,381	3,045,818	2,941,806	3,276,895	3,719,274	4,158,055		

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	0.50	0.50	1.60	3.81	3.73	3.73	0.00	0.00%
Full-Time	42.00	42.00	42.00	44.00	45.00	45.00	0.00	0.00%
Total Tax Administration	42.50	42.50	43.60	47.81	48.73	48.73	0.00	0.00%

Tax Administration

Department FTE Report

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
Full-Time								
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Assessment Administration Manager	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00%
Assessment Administration Supervisor	1.00	1.00	1.00	1.00	2.00	2.00	0.00	0.00%
Assistant Collector of Revenue	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Auditor	2.00	2.00	2.00	2.00	1.00	1.00	0.00	0.00%
Business Personal Prop. Sr. Specialist	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00%
Collection Specialist	2.00	2.00	0.00	0.00	3.00	3.00	0.00	0.00%
Collection Technician	1.00	1.00	3.00	3.00	0.00	0.00	0.00	0.00%
Coord., Data Assess and Customer Service	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
Deputy Tax Collector Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Division Director, Assessment	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Division Director, Real Property Appraisal	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Division Director, Revenue	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Executive Director, Tax Administration	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00%
GIS Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
GIS Senior Specialist	2.00	2.00	1.00	1.00	1.00	1.00	0.00	0.00%
GIS Technician	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Internal Deputy Tax Collector	3.00	3.00	3.00	4.00	4.00	4.00	0.00	0.00%
Personal Prop. Appr./Assessment Mgr	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
Personal Prop. Specialist	1.00	1.00	4.00	2.00	2.00	2.00	0.00	0.00%
Personal Prop. Supervisor	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Personal Prop. Technician	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00%
Personal Property Senior Specialist	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Public Service Senior Specialist	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Public Service Specialist	4.00	4.00	4.00	2.00	0.00	0.00	0.00	0.00%
Public Service Technician	0.00	0.00	0.00	2.00	3.00	3.00	0.00	0.00%
Real Estate Appr. Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Real Estate Appr. Specialist	2.00	2.00	3.00	3.00	3.00	3.00	0.00	0.00%
Real Estate Appr. Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Real Estate Appr. Technician	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00%
Real Prop. Appr./GIS Data Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00%
Real Prop. Senior Specialist	0.00	0.00	0.00	0.00	3.00	3.00	0.00	0.00%
Real Prop. Specialist	4.00	4.00	4.00	4.00	1.00	1.00	0.00	0.00%
Real Prop. Technician	0.00	0.00	1.00	3.00	2.00	2.00	0.00	0.00%
Real Property Appraisal Manager	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00%
Senior Auditor	1.00	1.00	1.00	1.00	3.00	3.00	0.00	0.00%
Senior Revaluation RE Appraiser	3.00	3.00	2.00	3.00	3.00	3.00	0.00	0.00%
Tax Administrator	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Total Full-Time	42.00	42.00	42.00	44.00	45.00	45.00	0.00	0.00%

Temp-Part-Time								
Office Aide (Garnishment, Debt Set Off) TPT	0.50	0.50	1.60	1.60	1.60	1.60	0.00	0.00%

Tax Administration

Department FTE Report

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
Temp-Part-Time								
Office Aide TPT	0.00	0.00	0.00	2.13	2.13	2.13	0.00	0.00%
Office Support TPT	0.00	0.00	0.00	0.08	0.00	0.00	0.00	0.00%
Total Temp-Part-Time	0.50	0.50	1.60	3.81	3.73	3.73	0.00	0.00%
Total Tax Administration	42.50	42.50	43.60	47.81	48.73	48.73	0.00	0.00%

