

Budget Message

The *Adopted FY 2015 Operating and Capital Budget* is submitted to the Board of County Commissioners for their information and reference. The adopted budget reflects Board of County Commissioners' adopted budget for County services, Education, Volunteer Fire Departments, and Community Partners.

Union County is in a transitional phase. During the last few years the County has struggled through an economic downturn. This has made it a challenge to balance the budget and service the needs of residents.

I am pleased to provide the adopted budget for County services that is balanced without increasing the County's portion of the property tax rate (Ad Valorem). The adopted County Tax rate of .3064 per 100 of valuation provides for the residents' service needs while ensuring long-term fiscal sustainability.

New to this year's budget process, the Board of County Commissioners considered County services separately from the UCPS Current Expense funding and Capital Outlay. The BOCC chose to adopt the property tax rate in two pieces, the first, as previously referenced, was the County Tax Rate.

The second component is the Schools' Tax Rate. The Schools' Tax Rate, is sufficient to fund the mandated levels provided for in North Carolina General Assembly Session Law 2014-9, increased by 28.7 percent or 10.14 cents. The Schools Tax Rate for FY 2015 is .4550 per \$100 of valuation.

As with the FY 2014 Operating and Capital Budget, the process for FY 2015 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 adopted 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 adopted 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 adopted 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 2015 Operating and Capital Budget for County services reflects the commitment to a balanced budget as well as balanced service provision to all residents.

Manager's Plan of Work

The Manager's Plan of Work provides a strategic framework to prioritize specific projects, but also provides the Board of County Commissioners' priorities. During the December 9, 2013, Board of County Commissioners' work session, an update to the Manager's Plan of Work was provided. During this meeting the County's Executive Management Team suggested that the original priority area of "Capital Program" be eliminated and in its place, added "Building Community Consensus".

Based on that work session and planning for the FY 2015 budget process, the Manager's Plan of Work projects are 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 Update
- 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

The adopted FY 2015 Operating and Capital Budget includes various components of these projects.

Budget Focus Areas

During the January 21, 2014, Board of County Commissioners' work session County Staff presented *Building a Fiscally Sustainable Future: Five-Year Financial Projections, Fiscal Indicators, and Demand for Services Index*. At the conclusion of this presentation the Board of County Commissioners established four budget focus areas for the FY 2015 Operating Budget Process.

A budget focus area is a specific issue that the Board of County Commissioners wants to take a deeper analytical look at or make significant policy changes. This focused approach works to make meaningful changes in specific services versus only skimming the surface of all of the County's services.

The specific issues are:

- Growth Management and Economic Development – Union County faces the challenges of a growing community. Historically the County has experienced significant residential growth with limited economic growth.

The challenges faced when attempting to promote economic development include:

1. Defining Economic Development – What is true economic development? Often times, retail development is seen as true economic growth. While retail is significant and has its role in the county, true economic growth comes through the expansion of commercial and industrial development. Through this type of development jobs are generated.

To address this issue the County has, during the last year, partnered with the City of Monroe and created the Monroe Union County Economic Development group (the EDG). This group has developed a County-Wide Economic Development Work Plan.

2. Historically Fractured Approach to Economic Development – Historically the County and the municipalities have worked independently on economic development, focusing efforts in a myriad of directions, and spreading energies and resources. In addition, a lack of unity concerning economic development led to the lack of a unified plan for economic development countywide.

As mentioned above the Board of County Commissioners, working with municipalities within the county, and particularly the City of Monroe, established the Monroe Union County EDG.

3. Market Limitations – The County is unique in its geography and its labor force. Often times localities focus on attracting industry that does not match their strengths.

In an effort to address this issue, the EDG work plan focuses specifically on four strengths within Union County. This strategy includes: Precision Manufacturing, Agribusiness, Logistics, and Commercial Development.

4. Limited Tool Box to Support Development – North Carolina, compared to other states, has a limited tool box to provide economic development incentives.

During FY 2014, the Monroe Union County Economic Development group worked with the Board of County Commissioners to restructure the existing incentive



program, increasing the opportunities for development in Union County.

As part of the adopted FY 2015 Operating and Capital Budget, a new economic development infrastructure grant program is adopted at \$125,000 annually as a contribution to the EDG. This funding will be used to provide infrastructure as needed as an incentive for attracting development. Additionally, as part of the process the grants will include performance benchmarks and include “claw-backs” based on performance.

These limitations, while a challenge, are not insurmountable. The County has worked to address each of these challenges head on. In addition to the challenges facing economic development, the County continues to face challenges in Growth Management. These challenges include:

1. Historically Proactive v. Reactive Response to Growth - Traditionally Union County has reacted to the growth that is occurring, often times placing the burden on the tax payer to fund new services to catch up to growth.

Through studying growth patterns and enlisting the help of demographic experts, the County can develop long-term plans for service delivery. Understanding how Union County is expected to grow will allow the County to plan for needed utilities, education facilities, and other services.

2. Fractured View of Growth Management - Much like economic development, given the number of municipalities within the county, there is not a single unified vision for long-term growth and development.

The ongoing Transportation Plan and Comprehensive Planning process is working toward the goal of bringing the community together to provide input on the future development of Union County and foster development that is complementary to the municipal planning. Additionally, local elected bodies must partner with residents to understand and plan for the impacts of new development, particularly residential. This growth can prove to be a stress on the infrastructure within the county. However, through thoughtful planning throughout the county, growth can be managed in a sustainable way.

As part of managing that growth and proactively addressing needs, it may be time to consider the next bond election for public and educational facilities.

3. Affordability - While development generates growth in tax base, often times that growth does not in turn sufficiently fund its cost through increased taxes. Funding decisions are driven by a two-fold test of need and affordability, can the residents really afford the improvements?

To better understand this the County uses long-term modeling in conjunction with other statistical analysis to review sustainability and affordability. Ensuring the entire County can afford the services provided.

4. Limited Tool Box to Manage Growth - Often times the concept of managing growth is associated with stopping or limiting growth.

Although the County has a limited tool box to control growth, there are opportunities to partner with the municipalities. Partnering with the municipalities, creating sustainable policies and ordinances will help to ensure sustainable growth. Additionally, this process allows for planning for the changing service needs of a growing community.

As discussed in the individual points, these items are included in the adopted FY 2015 Operating and Capital Budget.

- Sustainable UCPS Funding Model - Funding for education, while increasing annually, has become a challenge for the County. Under the current funding structure, with the growing cost of UCPS request, long-term fiscal sustainability is unattainable. Combining the growing current expense with ongoing maintenance needs in the school system, it is evident that an ongoing funding strategy is needed that will meet the true needs of UCPS as well as ensure the sustainability of County services.

The goals identified were to develop a process that:

1. Ensures Transparency and Communication
2. Ensures Fiscal Sustainability



3. Ensures a Public Dialogue Concerning UCPS' Funding
4. Ensures County Services Funding Needs Receive Due Consideration
5. Ensures UCPS Funding Needs Receive Due Consideration
6. Ensures Residents are Heard
7. Ensures Adherence to the General Statutes
8. Ensures Regular Communication between the BOE and the BOCC

With this need in mind, during the development and public presentation of the FY 2015 Operating and Capital Budget the County utilized a "bifurcated" process focused on separating the County services discussion from the UCPS funding request.

The reason for this is two-fold. First, the relative size and impact of the UCPS request and subsequent funding warrants a focused discussion. In addition to its impact, a separate discussion recognizes UCPS' importance in the community.

Secondly, the myriad of services provided by the County and their impact on residents necessitates a separate discussion of County Services. This will also help to ensure that this discussion is not overshadowed by the UCPS request.

During the FY 2015 Budget Process, the County Manager presented the FY 2015 Operating Budget and Capital Program, excluding the UCPS request. This adopted County services budget included a County Tax Rate proposal sufficient to fund County services and programs. For FY 2015, this adopted rate is .3064; the same as in FY 2014.

As part of the process, additional public hearings were scheduled to focus specifically on the County services and the UCPS budget request and their corresponding tax rate impacts. The public hearing process, combined with the increased number of joint work sessions, provided the transparency and allowed the public input concerning UCPS needs. Additionally, this process fostered the desired public dialogue.

The passage of North Carolina General Assembly Session Law 2014-9 trumped the traditional deliberation of Current Expense and Capital Outlay funding by mandating the level of funding to be provided to UCPS during FY 2015 and FY 2016. The mandated Current Expense Funding for FY 2015 is \$87,097,884 and for Capital Outlay \$19,531,582.

With this state mandate, the BOCC was limited in their funding options and increased the Schools Tax to 45.50, from 35.36, a 10.14 cent increase.

- Sustainable Water and Sewer Rate Plan - Water and Sewer planning continues to impact the County. The third and last adopted rate plan was implemented in March of 2014. Based on the projected growth and the Water and Wastewater Master Plan, the Water and Sewer Utility Fund requires additional rate increases to maintain its sustainability. When establishing the adopted rate increases several key concepts were considered:

1. Ensuring Fiscal Sustainability
 - a. Sustainable Operations
 - b. Sustainable Systems
 - c. Sustainable Debt Service
2. Ensuring Rate Fairness
 - a. Appropriately Spreading Cost Between Base Charges and Volumetric Charges
 - b. Intergenerational Equity
3. Encouraging Conservation

Water and Sewer Revenue and Expenditure Projection				
	Revenue	Expenditures	Revenue Over/(Under) Exp.	Proposed Rate Increase
FY 2013	\$ 30,252,483	33,773,657	(3,521,175)	3.50%
FY 2014	33,070,942	39,297,561	(6,226,619)	3.50%
FY 2015	33,867,537	51,315,303	(17,447,766)	6.50%
FY 2016	37,605,442	38,508,680	(903,238)	6.50%
FY 2017	40,895,816	43,414,541	(2,518,725)	6.50%
FY 2018	44,263,787	46,895,390	(2,631,603)	7.00%
FY 2019	48,611,608	52,253,737	(3,642,129)	7.50%
FY 2020	53,136,329	57,416,072	(4,279,743)	-

As the table indicates, where there are annual deficits, there is use of the Utility Fund balance to provide rate smoothing as well as provide for the PayGo Capital Program funding. During the last round of long-term planning, consistent, smooth rate increases were preferred versus significant rate jumps. This philosophy



continues through the next three year window, with adopted rate increases of 6.5 percent annually through FY 2017.

- Sustainable Volunteer Fire Department Funding - Maintaining the Volunteer Fire System in Union County is essential to providing fire services to the residents. It also is part of the fabric of the community. As part of the FY 2015 Developmental Process, staff has worked closely with the 18 Volunteer Fire Departments to address their funding needs.

Additionally, staff continues to work on long-term funding solutions for the VFDs. This process is ongoing and has not reached its conclusion. It has provided an open dialogue with the VFDs concerning their needs. The County will continue to partner with the VFDs to provide for their funding needs and will work towards a long-term sustainable solution.

These specific focus areas were part of the public budget dialogue and were specific items to address during the budget development process, and are included in the Adopted FY 2015 Operating and Capital Budget.

Budget Highlights

The Adopted Budget reflects the tireless work of countless staff and management to review thousands of lines of expenditures. The FY 2015 development process was a modified-zero-base, which means that divisions built the budget from the ground up, justifying each line item expenditure. Those divisions in turn become department budgets, and those departments combine to become the Service Areas.

- Countywide, excluding ad valorem taxes, internal service fund charges, and the use of other funding sources, estimated revenue grew by 5.61 percent or about \$6.7 million.
 - Local option sales taxes are estimated to grow by 11.90 percent or \$3.3 million over the FY 2014 budget. The estimated increase over FY 2014 year end estimate is about 2.9 percent or \$877 thousand.
 - Enterprise charges are estimated to increase by 3.97 percent or \$1.4 million. This is primarily due to the adopted rate increases for the Water and Sewer Operating Fund.

- Non-enterprise charges for services are estimated to increase by 7.26 percent or \$815 thousand. This is primarily due to increases in the General Fund service areas based on FY 2014 year end estimates.
- Investment income is estimated to increase by 45.37 percent or \$737 thousand. This is primarily due to increases in the Retiree Healthcare Benefit OPEB Fund, a pension trust type fund.
- If the FY 2014 ad valorem taxes were bifurcated between County services and the Schools' services and capital programs; then, by comparison, the County portion of ad valorem taxes will grow by 4.11 percent or \$3.2 million to include the five fire departments which are also partially funded by ad valorem taxes.
- Internal service funds are estimated to grow by 62.73 percent or \$10.3 million. This is due primarily to three new internal funds which were previously included in the General Fund. As internal service funds, these new funds are supported by internal service fund charges to the service areas they support. The new funds are the Information Technology Fund with internal service fund charges of \$2.134K, the Facilities Management Fund with internal service fund charges of \$4.251K, and the Fleet Management Fund with internal service fund charges of \$860K.
- The remaining internal service fund charges estimated increase of \$2.8 million is applicable to the remaining four internal service funds and two pension trust funds which are also supported by charges to the service areas they support. This is primarily due to increases in the following funds:
 - The Retiree Healthcare Benefit (OPEB) Fund's internal service charges are estimated to increase by 92.75 percent or \$1.4 million, from \$1.5 million to \$2.9 million in FY 2015 due to higher contributions for other post-employment benefits for retirees.
 - The Health Benefits Fund's internal service fund charges are estimated to increase by 7.78 percent or \$930 thousand, from \$12.0 million to \$12.9 million in FY 2015.
 - The Separation Allowance (OPEB) Fund's internal service fund charges are estimated to increase by 43.90 percent or \$552 thousand, from \$1.3 million to 1.8 million in FY 2015.



- Other funding sources are made up of the various uses of fund balance. The FY 2014 revised budget included \$23.0 million of fund balance usage across all funds. For FY 2015, the adopted usage is \$2,448,077.
 - The General Fund FY 2014 Revised Budget includes fund balance usage of \$20,717,924. For FY 2015, a balance usage of \$1,927,000 is adopted.
 - The Solid Waste Capital Reserve Fund FY 2014 Revised Budget includes fund balance usage of \$816,252. For FY 2015, no fund balance usage is adopted.
 - The Automation Enhancement Fund FY 2014 Revised Budget includes fund balance usage of \$34,330. For FY 2015, no fund balance usage is adopted.
 - The Springs Fire District Fund FY 2014 Revised Budget includes fund balance usage of \$67,819. For FY 2015, no fund balance usage is adopted.
 - The Emergency Telephone System Fund FY 2014 Revised Budget includes fund balance usage of \$133,802. For FY 2015, a fund balance usage of \$488,874 is adopted.
 - The Waxhaw Fire District Fund FY 2014 Revised Budget includes fund balance usage of \$142,175. For FY 2015, no fund balance usage is adopted.
 - The Wesley Chapel Fire District Fund FY 2014 Revised Budget includes fund balance usage of \$187,168. For FY 2015, no fund balance usage is adopted.
 - The Hemby Bridge Fire District Fund FY 2014 Revised Budget includes fund balance usage of \$189,432. For FY 2015, no fund balance usage is adopted.
 - The Stalling Fire District Fund FY 2014 Revised Budget includes fund balance usage of \$103,200. For FY 2015, no fund balance usage is adopted.
 - The Water and Sewer Operating Fund FY 2014 Revised Budget includes fund balance usage of \$462,115. For FY 2015, no fund balance usage is adopted.
 - The Solid Waste Operating Fund FY 2014 Revised Budget includes fund balance usage of \$111,498. For FY 2015, no fund balance usage is adopted.
 - The Stormwater Fund FY 2014 Revised Budget includes fund balance usage of \$28,179. For FY 2015, no fund balance usage is adopted.

- The Property and Casualty Fund FY 2014 Revised Budget includes no fund balance usage. For FY 2015, fund balance usage \$32,203 is adopted.
- Countywide, excluding \$83.0 million in FY 2014 for UCPS current expense and \$17.9 million in FY 2014 for UCPS capital outlay, expenditures are anticipated to grow by 6.93 percent or \$15.3 million.
 - Contracts, grants and subsidies have increase by 27.35 percent or \$5.0 million. This is due to the following:
 - An additional \$2.3 million in the Water and Sewer Operating Fund primarily for the CMUD agreement for operating the waste water treatment plants in the County.
 - An additional \$1.0 million in General Fund subsidy to the fire districts and an additional \$198 thousand (net) to the fire districts in their special revenue funds.
 - An additional \$948 thousand to Emergency Medical Services for operating and capital needs.
 - An additional \$524 thousand to South Piedmont Community College primarily for capital.
 - Employee compensation and benefits increased by \$4.0 million. This is due primarily to the following:
 - An additional \$1.61 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 \$619 thousand for law enforcement pay plan adjustment.
 - An additional \$109 thousand for a 3 percent market adjustment to the pay plan.
 - The remaining additional \$1.64 million is for 17.47 additional FTEs and benefits cost increases primarily in OBEB contribution, separation allowance costs, retirement contribution, and health benefit costs increases. There are 13.47 in additional general government service area positions and 4.0 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 6.08 percent or \$4.0 million. This is due primarily due to the implementation of the Facilities Management Fund as an

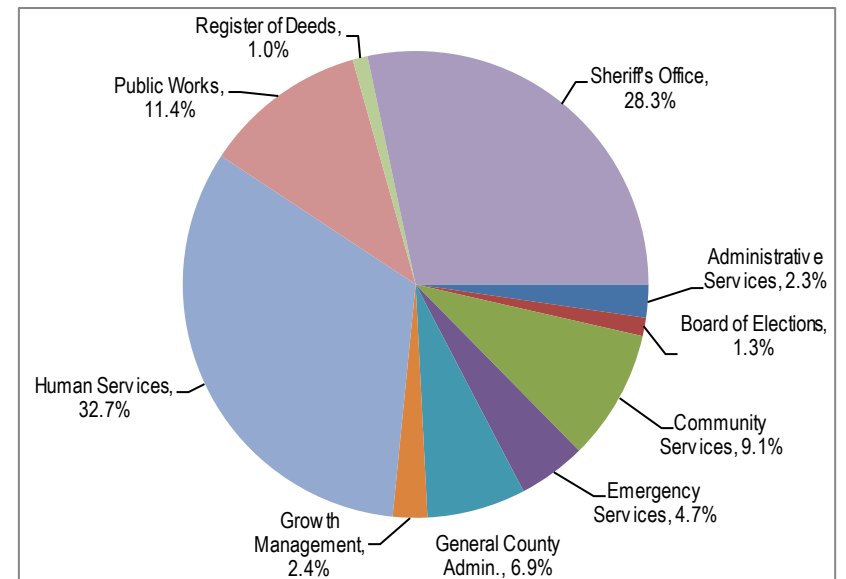


internal service fund in FY 2015. Previously, facility management operating costs were netted against interdepartmental charges (a credit to expenditures) which have now become internal service fund charges (a revenue).

- Other budgetary accounts are anticipated to increase by 203.36 percent or \$5.1 million. This is due primarily to increase in the contribution to fund balance within the Schools Budgetary Fund of \$1.7 million, Retiree Healthcare Benefit (OPEB) Fund of \$2.1 million, the Separation Allowance Fund of \$583 thousand, and the Health Benefits Fund of \$753 thousand.
- Interfund transfers are anticipated to increase by 23.00 percent or \$5.4 million (net). This is primarily due to the following:
 - \$2.85 million in the General Fund for pay-go capital in the General Capital Outlay Fund.
 - An increase of \$1.6 million for pay-go capital in the schools budgetary fund (reported in the General Fund in FY 2014)
 - A decline of \$816 thousand transfer from the Solid Waste Capital Reserve Fund to the Solid Waste Operating Fund.
 - A decline of \$114 thousand transfer from the Water and Sewer Operating Fund to the Water and Sewer Capital Project Fund.
 - A decline of \$33 thousand transfer from the Water and Sewer Operating Fund to the Stormwater Fund.
- Capital outlay is anticipated to decline by 31.09 percent or \$1.5 million due primarily due to one-time FY 2014 capital expenditures in the Solid Waste Fund, a decline of \$802 thousand, and in the Water and Sewer Operating Fund, a decline of \$525 thousand.
- Debt service is anticipated to decline by 2.78 percent or \$1.56 million due to a \$1.08 million decline in General Fund debt service and \$477 thousand decline in Water and Sewer Fund debt service.

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

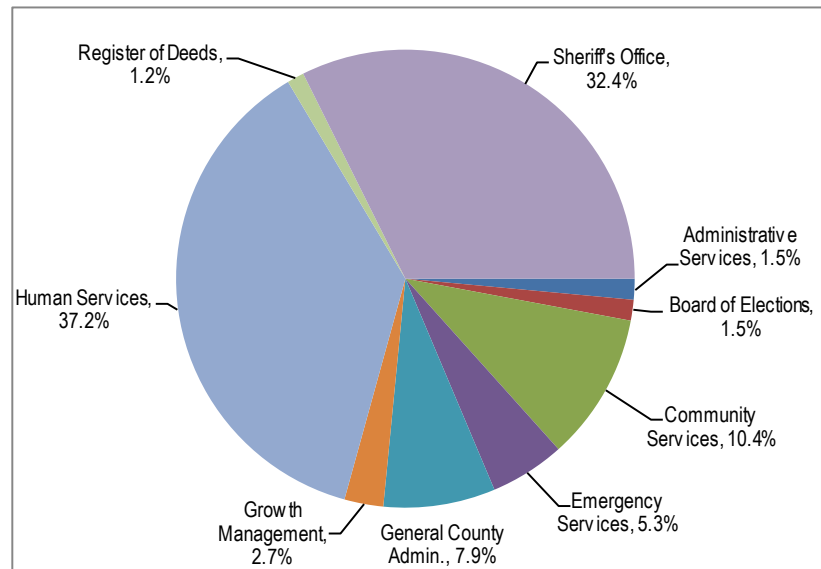
Union County, NC	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Percent of Total
Personnel FTE Summary				
Administrative Services	23.00	22.00	23.00	2.3%
Board of Elections	12.37	12.67	12.79	1.3%
Community Services	88.13	88.83	91.15	9.1%
Emergency Services	50.39	48.43	47.35	4.7%
General County Admin.	60.70	64.86	68.97	6.9%
Growth Management	18.00	23.00	24.00	2.4%
Human Services	318.01	322.79	328.89	32.7%
Public Works	119.01	110.36	114.36	11.4%
Register of Deeds	9.48	10.48	10.48	1.0%
Sheriff's Office	271.46	284.94	284.84	28.3%
Total FTE's	970.55	988.36	1,005.83	100.0%



General Fund Summary

Personnel FTE Summary

General Fund	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Percent of Total
Personnel FTE Summary				
Administrative Services	23.00	22.00	12.90	1.5%
Board of Elections	12.37	12.67	12.79	1.5%
Community Services	88.13	88.83	91.15	10.4%
Emergency Services	49.24	47.28	46.20	5.3%
General County Admin.	60.70	64.86	68.97	7.9%
Growth Management	18.00	23.00	24.00	2.7%
Human Services	318.01	322.79	324.88	37.2%
Public Works	4.00	4.03	-	0.0%
Register of Deeds	9.48	10.48	10.48	1.2%
Sheriff's Office	269.46	282.94	282.84	32.4%
Total FTE's	852.39	878.88	874.21	100.00%



- The General County Administration Service Area experienced a growth of 4.11 FTE.
 - Central Administration increased by the equivalent of one FTE for temporary part-time Intern positions for FY 2015 to assist with community outreach and education.
 - Human Resources increased by 2.11 positions. This includes a new position for a Training and Development Coordinator. This position will plan, develop, implement and coordinate a variety of training programs for County staff with the intent of improving staff and organizational productivity consistent with the County's strategic initiatives. Also, a position was transferred from Emergency Communications to Human Resources and was reclassified as a Human Resources Assistant. An additional part-time position was also transferred; the temporary part-time Switchboard Operator position from Emergency Communications to Human Resources.
 - Tax Administration increased by an additional Real Property Technician to assist with the revaluation process.
- Administrative Services experienced a net decrease of 9.10 FTE funded from the General Fund. The decline is due to 10.10 FTE moving from the General Fund to the Information Technology Fund, a new internal service fund for FY 2015. There is also an additional full-time position to support Public Works as a buyer in the Procurement Division.
- Board of Elections experienced an increase in part-time hours, resulting in a .12 FTE increase.
- Community Services increased by 2.32 FTE. The breakdown is as follows:
 - A full time Cooperative Extension Program Assistant (1.00 FTE). This position was formerly grant funded. To continue the Expanded Food and Nutrition Education Program (EFNEP), the position is to be locally funded. This position works with low-income families to provide nutrition education.
 - A Field Row Crops Extension Agent position changed from .25 FTE to 1.00 FTE.
 - A Conservation Education Specialist (.48 FTE) in Soil and Water Conservation.



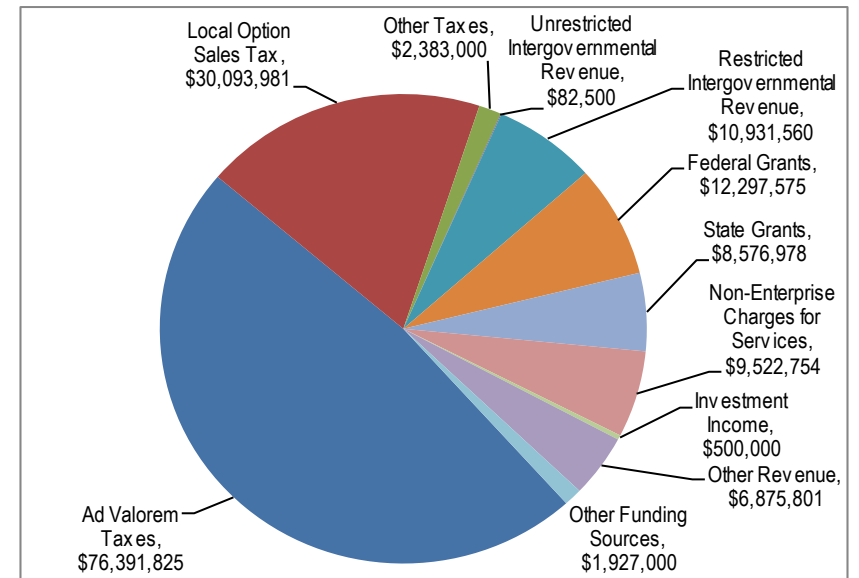
- Parks and Recreation increased the hours for a Seasonal Park Ranger by .09 FTE.
- Emergency Services experienced a decrease of 1.08 FTE due to reduction of 1.08 FTE switchboard operator positions. These were transferred to Human Resources as noted above.
- Growth Management experienced growth of 1 FTE, for a Building Plumbing and Mechanical Inspector, to support increased volume of inspections in the Building Code Enforcement Division.
- Human Services experienced net growth of 2.09 FTE. Additional positions are due to three Income Maintenance Caseworkers, an Income Maintenance Supervisor, a Social Worker, and a Social Worker IAT (Investigative Assessment Treatment) in the Social Services Division. An additional .10 FTE is due to the re-allocation of an Administration Officer from the Sheriff's Office inmate health program to the Social Services Division. There is also a decrease of 4.01 FTE due to positions moving from the General Fund to the Fleet Management Fund, a new internal service fund in FY 2015.
- Public Works experienced a decline of 4.03 FTE due to moving positions from the General Fund to the Facilities Management Fund, a new internal service fund in FY 2015.
- The Sheriff's Office experienced a .10 FTE reduction. The reduction was from a re-allocation of an Administration Officer from the inmate health program to Human Services' Social Services Division.

The overall impact of the above changes is a 4.67 FTE reduction in the General Fund. This is due to 18.14 FTE moving from the General Fund to the three new internal service funds, net of 13.47 FTE additions from new positions or expansion of positions.

Revenue Highlights

The total estimated General Fund revenue is \$159.6 million. This is net of the 45.50 cents dedicated to UCPS, and represents a \$7.7 million or 5.15 percent increase over FY 2014, excluding other funding sources.

GENERAL FUND SUMMARY	FY 2015	
	Adopted	Percent
REVENUE		
Ad Valorem Taxes	\$ 76,391,825	47.9%
Local Option Sales Tax	30,093,981	18.9%
Other Taxes	2,383,000	1.5%
Unrestricted Intergovernmental Revenue	82,500	0.1%
Restricted Intergovernmental Revenue	10,931,560	6.9%
Federal Grants	12,297,575	7.7%
State Grants	8,576,978	5.4%
Non-Enterprise Charges for Services	9,522,754	6.0%
Investment Income	500,000	0.3%
Other Revenue	6,875,801	4.3%
Other Funding Sources	1,927,000	1.2%
Total Revenue	\$ 159,582,974	100.0%



- Ad Valorem Taxes make up the largest portion of the General Fund revenue, at 47.8 percent.



- It is anticipated that the assessed value of real, personal, motor vehicle, and public utility property will be approximately \$24,291,373,678 for FY 2015. At the adopted bifurcated tax rate amount of 30.64 cents for County government, with 98.5% collection rate (92.5% for motor vehicle property only), the current ad valorem property tax is estimated to generate \$72,981,425 for FY 2015, an increase of 2.39 percent over FY 2014 amount of \$71,279,934 (if the FY 2014 amount had also been bifurcated), and reflects modest year over year tax base growth.
- Prior year's ad valorem collections are anticipated to increase by \$683,500, from \$1,735,000 to \$2,418,500, due to continued delinquent collections in recent years. As collections continue to improve and with the implementation of the State's vehicle tax collection system, it is anticipated that there will be lower balances that can be collected on a prior year basis, in the near future.
- Current and prior years' ad valorem interest is also expected to increase by \$160,500, from \$492,000 to \$652,500 due to continuing collection improvements.
- Unrestricted Local Option Sales Tax receipts make up 14.5 percent of General Fund revenues, and are estimated to increase by \$2,455,124 or 11.89 percent over the FY 2014 budget of \$20,644,800 to \$23,099,924 for FY 2015. The FY 2015 budget amount reflects a 2.94 percent growth over the estimated actual for FY 2014 of \$22,439,332.
- Other taxes and licenses make up 1.5% of General Fund revenues, and are expected to increase by \$557,000 to \$2,383,000, a 30.55 percent increase due to higher anticipated real property transfer taxes, reflecting higher real estate transactions, and higher vehicle/equipment rental taxes, net of lower anticipated cable television franchise fees.
- Restricted Intergovernmental Revenue comprises 6.9 percent of the General Fund revenue, and 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 \$764,975, from \$4,836,017 to \$5,600,992 for FY 2015. Court facilities fees are expected to increase by \$25,000, from \$182,000 to \$207,000 based on current improving trends in this revenue source. There is also \$2.8 million

- related to lottery proceeds dedicated to school debt service and \$2.2 million related to law enforcement contract deputy services.
- Federal Grant revenue makes up 7.7 percent of the total revenue. It is anticipated that Federal Grant revenue will grow by 5.53 percent or \$643,979 going from \$11.6 million in FY 2014 to \$12.3 million.
 - In Social Services, Federal Grants are anticipated to grow by 9.0 percent, or \$841,935 going from \$9.4 million in FY 2014 to \$10.2 million in FY 2015.
 - In Public Health, Federal Grants are anticipated to decrease by 1.0 percent, or \$11,621 going from \$1.17 million in FY 2014 to \$1.16 million in FY 2015.
- State Grant revenue comprises 5.4 percent of the total General Fund revenue. State Grant revenue is anticipated to decrease by \$849,945, going from \$9.4 million in FY 2014 to \$8.6 million in FY 2015.
 - In Social Services, State Grants are anticipated to decrease by 7.56 percent, or \$606,689 going from \$8.0 million in FY 2014 to \$7.4 million in FY 2015.
 - In Public Health, State Grants are anticipated to remain unchanged at \$432,248 in FY 2015.
- Non-Enterprise Charges for Services provide 6.0 percent of the total revenue in the General Fund. Charges for services are anticipated to grow by 8.51 percent, or \$747,191, going from \$8.8 million in FY 2014 to \$9.5 million in FY 2015.
 - In Building Code Enforcement, charges for services are anticipated to increase by 33.00 percent, or \$819,700 going from \$2.4 million in FY 2014 to \$3.2 million in FY 2015. This growth is driven by the increasing permit activity, which in-turn has driven the need to add an additional inspector as indicated previously in the personnel changes.
- Investment Income is anticipated to remain relatively flat at \$500,000. This reflects the market conditions and minimal return all investors are experiencing.
- Other Revenue provides 4.3 percent of the total revenue in the General Fund. Other revenues are anticipated to grow by 2.9 percent, or \$193,550, going from \$6.7 million in FY 2014 to \$6.9 million in FY 2015.
 - The largest portion of the other revenue comes from Hospital Lease revenue, at about \$6.1 million annually.



Service Area	Tax Rate in Pennies	Adopted FY2015 Expenditures	Current Ad Valorem Taxes	Non-Current Ad Valorem Taxes	Local Option Sales Taxes	Other Taxes	Inter- governmental Revenues	Non-Enterprise Charges for Services	Investment Income	Other Revenue
Administrative Services	0.60	\$ 1,435,519	(1,434,934)	-	-	-	-	(585)	-	-
Board of Elections	0.48	1,138,215	(1,137,315)	-	-	-	(400)	(500)	-	-
Community Partners	0.16	7,252,551	(381,123)	-	-	-	(657,255)	(30,270)	-	(6,183,903)
Community Services	2.93	8,079,765	(6,987,986)	-	-	-	(240,099)	(663,573)	-	(188,107)
Emergency Services	4.94	12,481,228	(11,777,828)	-	-	-	(62,500)	(488,900)	-	(152,000)
General County Administration	(0.06)	14,280,359	138,233	(3,410,400)	-	(2,383,000)	(5,997,492)	(700)	(500,000)	(2,127,000)
Growth Management	(0.22)	2,752,995	529,705	-	-	-	-	(3,282,700)	-	-
Human Services	6.96	39,958,089	(16,567,514)	-	-	-	(19,971,699)	(3,267,085)	-	(151,791)
Public Works	(0.19)	(447,617)	447,617	-	-	-	-	-	-	-
Register of Deeds	(0.07)	982,192	166,008	-	-	-	-	(1,148,200)	-	-
Sheriff's Office	9.88	26,363,100	(23,523,027)	-	-	-	(2,199,832)	(640,241)	-	-
Union County Public Schools DS	5.23	45,306,578	(12,453,261)	-	(30,093,981)	-	(2,759,336)	-	-	-
Total	30.64	\$ 159,582,974	(72,981,425)	(3,410,400)	(30,093,981)	(2,383,000)	(31,888,613)	(9,522,754)	(500,000)	(8,802,801)

- The remainder of the revenue comes through leasing land, sale of assets, donations, and other miscellaneous sources.
- Other Funding Sources is made up of the use of General Fund balance. In FY 2014, of the \$20.7 million use of fund balance \$18,697,905 is specifically tied to additional allocations for school current expense and the schools capital outlay program.

Given the change in FY 2015 to an Ad Valorem Tax Rate for County Services and an Ad Valorem Tax Rate for Schools, there has been a heightened interest in the other funding sources that support the General Fund. In other words, why use the Ad Valorem Tax for Schools and not the other sources in the General Fund. The table above provides a detailed analysis of the allocation of the various revenues in the General Fund.

The table above is often referred to as the “Net Takers” table because it demonstrates, on an allocated basis, how much each service area costs in terms of Ad Valorem Tax. The “Tax Rate In Pennies” column effectively provides insight into the tax impact of each service area, in several cases where that tax impact is negative, the service area provides additional funds in support of the total general fund and does not cost the tax payer or require Ad Valorem Tax support.

Before analysis can occur, it is important to understand what the General Fund is used for. Without belaboring the discussion of fund accounting, the General Fund is the principal operating fund which provides for the

accounting of the most basic governmental services. Because of this, the General Fund has no specific nature, like a utility fund that focuses on utility operations, or the 911 communications fund that focuses on specific operations and revenues.

It should be noted; the table above is the allocation analysis for the General Fund only and excludes the Schools Tax and the funding for UCPS Current Operations and Capital Outlay.

As the table above indicates, the majority of the revenue in the General Fund, about sixty-five percent, comes through the Ad Valorem Taxes and the Local Option Sales Taxes.

Ad Valorem Taxes, commonly referred to as “property taxes” are the largest revenue source in the county, making up forty-six percent of the total revenue.

Local option sales taxes are allocated to fund the Union County Public Schools debt service. Totaling just over \$30 million, sales taxes make up about nineteen percent of the total General Fund revenue.

The remaining funding comes from charges for services, restricted inter-governmental revenues, and other sources that are generally dedicated or offset the cost of the programs they are collected for.



Rate Increases

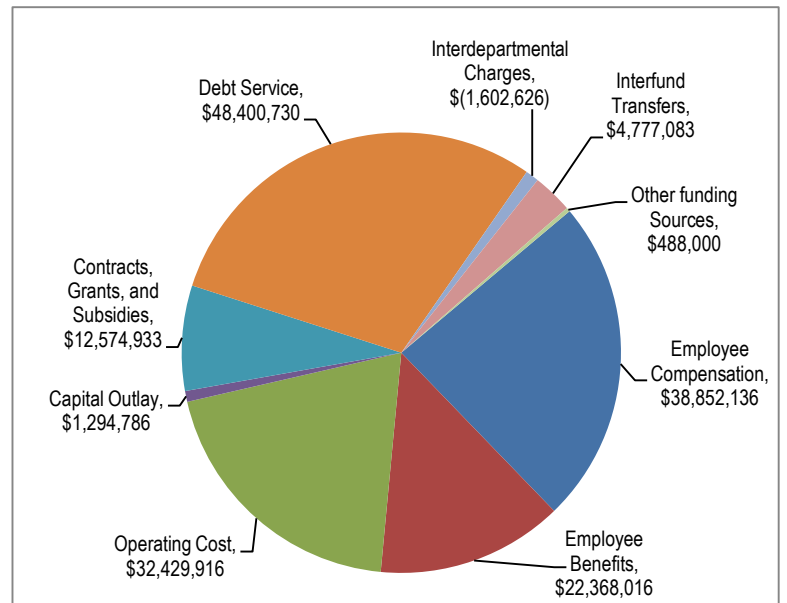
Rate increases, in the Growth Management service area, will generate an additional estimated \$33,000 for the Planning Division. The adopted fee increases are related to development review and permitting services. New development reviews will require more professional input, such as civil engineering and traffic engineering for site development. Currently the County does not collect a review fee that will adequately cover these contracted services. The adopted fee increases are anticipated to bring Union County more in line with surrounding jurisdictions.

Expenditure Highlights

Total General Fund expenditures are expected to increase by \$6.9 million, or 4.5 percent, going from \$152.7 million in FY 2014 to \$159.6 million in FY 2015.

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GENERAL FUND SUMMARY	FY 2015	
	Adopted	Percent
EXPENDITURES		
Employee Compensation	\$ 38,852,136	24.3%
Employee Benefits	22,368,016	14.0%
Operating Cost	32,429,916	20.3%
Capital Outlay	1,294,786	0.8%
Contracts, Grants, and Subsidies	12,574,933	7.9%
Debt Service	48,400,730	30.3%
Interdepartmental Charges	(1,602,626)	-1.0%
Interfund Transfers	4,777,083	3.0%
Other funding Sources	488,000	0.3%
Total Expenditures	\$ 159,582,974	100.0%



- Employee Compensation is 24.4 percent of the total General Fund budget. As discussed in the Personnel discussion, there 4.67 FTE reduction of FTE's in the General Fund. This is due to 18.14 FTE moving from the General Fund to the three new internal service funds, net of 13.47 FTE additions from new positions or expansion of positions. The net impact of these FTE changes, planned merit



increases, and pay plan adjustments generated a growth of 3.11 percent, or \$1.2 million, going from \$37.7 million in FY 2014 to \$38.9 million in FY 2015.

- Employee Benefits make up 14.2 percent of the total General Fund operating budget. Employee benefits costs are anticipated to increase 7.13 percent, or \$1.5 million, going from \$20.9 million in FY 2014 to \$22.4 million in FY 2015.
 - The largest cost increase in this category is for other post-employment benefits (OPEB). The contribution rate was increased from \$1,444 per position to \$2,166 per position, a 50 percent increase. The overall anticipated impact, including net FTE changes, is an additional \$555 thousand to the General Fund, an increase from \$1.3 million to \$1.9 million.
 - The second largest cost increase in this category is for separation allowance contribution. The contribution rate was increased from 3.04 percent of wages to 4.17 percent of wages, a 37.17 percent increase. The overall impact, including net FTE changes, merit and pay plan adjustments, is an additional \$431 thousand to the General Fund, an increase from \$1.1 million to \$1.5 million.
 - The third largest cost increase in this category is for health and dental benefits costs for employees and retirees. The overall anticipated impact, including net FTE changes, is an additional \$298 thousand to the General Fund, an increase from \$10.4 million to \$10.7 million.
 - The remaining benefit cost increases for retirement, 401-K, FICA, unemployment insurance, workers' compensation, and miscellaneous benefit contributions for the General Fund, including net FTE changes, merit and pay plan adjustments, is an additional \$205 thousand to the General Fund, an increase from \$8.1 million to \$8.3 million.
- Operating Costs make up 20.6 percent of the total General Fund operating budget. Operating costs are anticipated to decrease by 4.53 percent, or \$1.5 million, going from \$33.9 million in FY 2014 to \$32.4 million in FY 2015.
 - 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 0.8 percent of the General Fund budget and totals \$1.3 million. This is comprised primarily of approximately \$850 thousand is for the replacement of vehicles and equipment in the Sheriff's Office service area, \$237 thousand for vehicle replacements in the Human Services service area, and \$128 thousand for equipment replacements in the Emergency Services service area.
- Contracts, Grants, and Subsidies make up 8.0 percent of the General Fund budget and total \$12.6 million. Contracts, Grants, and Subsidies costs are anticipated to increase by 24.80 percent, or \$2.5 million, going from \$10.1 million in FY 2014 to \$12.6 million in FY 2015, excluding the amount for the Schools current expense in FY 2014.
 - An additional \$1.0 million in General Fund subsidy to the fire districts, from \$526 thousand to \$1.5 million in FY 2015.
 - An additional \$948 thousand to Emergency Medical Services for operating and capital needs, from \$4.3 million to \$5.3 million in FY 2015.
 - An additional \$524 thousand to South Piedmont Community College primarily for capital needs.
- Debt Services the largest component of the General Fund at 30.7 percent of the budget. The anticipated debt service for FY 2015 is down by 2.19 percent or \$1.08 million, going from \$49.5 million in FY 2014 to \$48.4 million in FY 2015. This reduction is primarily due to recent refundings and 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 declined by \$1.0 million, from \$2.7 million to \$1.6 million, primarily due to the implementation of internal services funds for Fleet Maintenance and Facility Management.

- Interfund transfers in FY 2015 total \$2,841,503 from the General Fund to the General Capital Project Fund for the following projects:
 - Monroe Library Chiller Replacement 200,000
 - Firearms Range 2,000,000
 - Document Imaging 339,238
 - DSS Business Automation Systems 52,265
 - Facilities Maintenance and Renewal 125,000
 - Community Services Facilities Maintenance and Renewal 125,000
- Other Budgetary Accounts reflect the budgeted contingency of \$488,000.

In addition to these items that were in the original Proposed FY 2015 Operating and Capital Budget, during the public deliberation process the Board of County Commissioners made the following additions:

- Provide \$1,600,000 of additional funding for South Piedmont Community College for deferred capital maintenance. The additional funding will be added to the Capital Improvement Program and is funded through the use of General Fund fund balance. The additional funding is one-time in nature and will be available until the funds are exhausted or re-appropriated.
- Provide \$150,000 of additional funding for South Piedmont Community College for the development of a welding lab at the Center for Technology and Health Education. The additional funding will be added to the Capital Improvement Program and is funded through the use of General Fund fund balance. The additional funding is one-time in nature and will be available until the funds are exhausted or re-appropriated.
- Provide \$177,000 of additional funding for the Register of Deeds Redaction Project. The additional funding will be added to the Capital Improvement Program and is funded through the use of General Fund fund balance. The additional funding is one-time in nature and will be available until the funds are exhausted or re-appropriated.

- Provide \$12,000 of additional funding to Veteran’s Services to fund the County’s participation in the War Birds over Monroe Air Show in November 2014. This funding was added to help pay tribute the residents of Union County who served our Country. The additional funding came from a corresponding reduction in the General Fund contingency, reducing the contingency to \$488,000 for FY 2015.

These additions did not increase the proposed County Tax Rate of .3064.

Changes in Fund Balance

The anticipated Unassigned Fund Balance at June 30, 2015 is \$74.5 million. The unassigned fund balance is anticipated to be \$42.6 million above policy levels. The Fund Balance assumption is based on budgeted revenues and expenditures. As part of the adopted budget ordinance, the Board of County Commissioners established a twenty-percent fund balance reserve requirement.

<i>Anticipated General Fund Balance</i>	
June 30, 2013 Unassigned Fund Balance	\$ 62,284,839
FY 2014 Estimated Addition / (Use)	14,125,117
Estimated June 30, 2014 Unassigned Fund Bal.	\$ 76,409,956
FY 2015 Estimated Addition / (Use)	(1,927,001)
Projected June 30, 2015 Unassigned Fund Bal.	<u>\$ 74,482,955</u>
Projected FY 2015 Expenditures - County	\$ 159,582,974
Estimated June 30, 2015 Reserve Requirement (20%)	31,916,595
Amount in Excess of Reserve Requirements*	42,566,360

* - It is important to note that starting in FY 2015 the funds for UCPS Current expense and Capital outlay are no longer shown in the general fund. The result of this change is the \$42.6 million excess reserve amount. During FY 2015, it is anticipated that the fund balance policy will be evaluated to account for this change.

Actual will vary with economic conditions, expenditure needs, and other factors. The Fund Balances are estimated for FY 2014 and are unaudited.



Union County Public School Funding

North Carolina General Assembly, Session Law 2014-9 dictates that the Board of County Commissioners appropriate \$87,097,884 to the Union County Public Schools for Current Expense in FY 2015. The FY 2014 Ad Valorem Tax Rate allocated to UCPS was 35.36 cents, which based on growth generates an estimated \$84,223,995. The required additional \$2,873,889 is funded through the additional 1.21 cent tax increase. With this increase, the total Schools' Tax Rate for Current expense is 36.57 cents.

Union County Public Schools Funding Projection					
Fiscal Year	UCPS Current Exp.	UCPS PayGo	Total	Schools' Tax Rate	
FY 2014	\$ 83,021,859	17,936,454	100,958,313	35.36	
FY 2015	87,097,884	19,531,582	106,629,466	45.50	
FY 2016	90,956,320	19,786,024	110,742,344	45.50	
FY 2017	94,985,673	20,044,847	115,030,520	47.50	
FY 2018	99,193,538	20,308,165	119,501,703	47.50	
FY 2019	103,587,812	20,576,093	124,163,905	50.50	
FY 2020	108,176,752	20,848,749	129,025,501	50.50	

Note: CPI Assumption = 2%, ADM Growth Assumption = 2.43%

In addition to the funding set out for FY 2015, Session Law 2014-9 specifies that the Current Expense funding for FY 2016. The law states that UCPS will get the FY 2015 amount plus "(i) an inflationary increase based on the most recent annual consumer price index for all urban workers (CPI-U) and (ii) any increase in the average daily membership in the local school administrative unit in the first 20 days of the school year from the prior school year." Based on initial estimates, recent CPI-U has been about 2 percent and the projected ADM growth for FY 2015 is 2.43 percent. These two growth indicators combined provide for a projected automatic growth rate of 4.43 percent or \$3,858,436.

As mentioned above, the rate needed to provide sufficient funding for Current Expense in FY 2015 is 36.57 cents, the Board of County Commissioners added an additional .73 cents to the rate to provide for the projected funding in FY 2016 without an additional rate increase. This "smoothing" allows the rate to be stable, based on projections, in FY 2016. In addition to the requirement for FY 2015 and FY 2016, the table on the previous page provides a projection of the growth based on the CPI-U and ADM estimates. Using the five year window, the anticipated UCPS Current Expense funding could climb to more than \$108 million by FY 2020. This growth is projected to bring the total Schools' Tax Rate to a projected 50.50

cents. Again this is based on a smoothed rate, versus incremental increases each year.

Although the Session Law striped the BOCC's local control components from the General Statutes, the Board of County Commissioners expressed their desire and expectation that the additional local funding would be used primarily to improve employee compensation. The BOCC recognized the \$500,000 of efficiencies identified by UCPS and requested that the \$4,076,025 or 4.91 percent increase be allocated as follows:

- \$161,654 to provide for the increase in "State" benefits for UCPS employees.
- \$1,923,110 to provide for the increase in Teacher Supplements.
- \$791,261 for estimated local impacts from salary increases included in the state budget.
- \$340,778 to provide for increased Teacher Supplements in high priority schools.
- \$1,097,322 for a 3% merit increase for local employees.
- \$261,900 for estimated utility cost increases.

UCPS Capital Outlay Funding

Beyond the required Current Expense funding, Session Law 2014-9 prescribed the level of Capital Outlay funding for UCPS for both FY 2015 and FY 2016. While UCPS originally requested \$97,716,321 for Capital Outlay, the required FY 2015 funding level was \$19,531,582. The Capital Outlay funding is 8.89 percent or \$1,595,128 more than revised FY 2014. The FY 2015 Ad Valorem, or property tax value of \$19,531,582 is 8.2 cents. This funding level was originally recommended based on the level of general fund debt service added during the past ten years for which the tax rates were not increased. Essentially, this onetime increase resets the tax rate to the necessary funding needed to provide for historical debt service.

The FY 2016 required capital funding is \$19,786,024 and is reflective of anticipated growth in Ad Valorem revenues. As such, the projected portion of the Schools' Tax rate allocated to Capital Outlay is not anticipated to change in FY 2016.

Although the Session Law has eliminated the BOCC's ability to ensure specific projects are done with the Capital Outlay funding provided, the Board of County Commissioners expressed their



expectation and desire that the local Capital Outlay Funding be used as follows:

- \$821,950 for Student Safety and Security Projects
- \$9,736,880 for Roofing, Structure, and HVAC
- \$584,961 for Structural ADA Improvements
- \$7,504,488 for Other Facilities Projects
- \$84,444 for Buses
- \$377,359 for Technology
- \$421,500 for Improvements to Athletic Fields

In addition to the prescribed funding for capital outlay, the Session Law dictates that “on or before August 1, 2014, the Union County Board of Commissioners and the Union County Schools shall jointly establish a working group to develop a multiyear plan to address existing and ongoing capital needs of the Union County Schools. The working group shall consist of up to 14 people, half appointed by each board. The working group shall complete its work and report to the Union County Board of Commissioners and the Union County Schools on or before June 30, 2015.”

It is anticipated that this working group will provide a recommendation to the Board of County Commissioners for long-term capital planning as well as affordable funding strategies to achieve those plans.

Additional UCPS project detail can be found in the Capital Improvement Section of this document.

Union County Public Schools Debt Service

Union County, as of June 13, 2014, will have \$418.3 million in outstanding debt related to previous UCPS projects. Given current population estimates, that represents \$1,965 per capita.

The annual payment related to the UCPS debt is \$45.02 million or 93.0 percent of the County’s total General Fund debt payment. Given current population estimates, that represents \$211 per capita.

Status of the Jury Award

During the summer of 2013, following a mediation process, the Board of Education sued the residents of Union County claiming that the funding

provided by the Board of County Commissioners was insufficient to provide a system of free public education.

At the conclusion of the proceedings the jury award UCPS \$91,157,139. Of that, \$4,973,134 was awarded for Current Expense and \$86,184,005 was awarded for capital. Since the award, the Board of County Commissioners appropriated \$761,451 additional funding for FY 2014 Current Expense and an additional \$14,936,454 for Capital Outlay, exceeding the original FY 2014 Capital Outlay request by \$9,578,595.

Given the perceived irregularities that arose during the trial and extreme amount of the verdict the Board of County Commissioners resolved to protect the residents of Union County by appealing the verdict to the appellate division of the General Court. During the appeal, the residents do not have to fund the remaining \$71,247,551 for Capital outlay or the remaining \$4,211,684 for Current Expense funding. A decision is expected by early calendar 2015.

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 Volunteer 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 2014-2015 Opportunities

The Union County Fire Commission recommended staffing volunteer departments at daytime levels to supplement volunteer efforts in order to meet National Fire Protection Association Standard 1720. The recommended budget continues to provide funds for the supplemental staffing plan recommended by the Union County Fire Commission. Supplemental staffing was adopted in FY 2014 for five departments. However, two of these departments did not utilize the supplemental staffing option.

The adopted FY 2015 budget provides funds for continuing and/ or increasing supplemental staffing in the remaining three departments and adds additional supplemental staffing in another department. Also, funding for additional staffing levels is being recommended for four of the five tax district type fire departments. The full staffing model should be in place over the next four 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

Capital projects are initiated by the Volunteer Fire Departments based on the annual budget, and in some cases, by using cash reserves saved by the Department. Additionally, other capital needs are being funded through donations, surplus equipment sales, municipal contracts and donations, and debt retirement. These capital assets are owned and maintained by the VFDs.

- The Allens Crossroads VFD is placing \$20,000 in reserve for an upcoming brush truck replacement per the Horizon Needs Plan.
- The Bakers VFD plans to begin construction of a new station for approximately \$2 million.
- Beaver Lane VFD is adding one additional staff to bring their daytime staffing to two per shift.
- The Fairview VFD plans to make immediate improvements to their station. Fairview VFD will work with County staff to prepare a plan for a new station recommended in the fire study as well as a future apparatus replacement.
- Griffith Road VFD is replacing one apparatus recommended in the Horizon Needs Study and two self-contained breathing apparatus.
- Lanes Creek VFD will add two paid staff during daytime hours M-F which were included in the Staffing Plan by the Fire Commission, replacement of apparatus pad in front of station, and placing \$30,000 in reserve for an upcoming brush truck replacement per the Horizon Needs Plan.
- New Salem VFD is using \$30,000 for preliminary plans and cleanup of property for new Fire Station 5 which is identified in the Horizon Needs Plan.
- Providence VFD is adding a RIT pack and a thermal imaging camera.
- Sandy Ridge VFD is using \$30,000 to replace outdated air packs.
- Stack Road VFD is adding one daytime staffing position M-F and \$100,000 toward remodel of current fire house, purchase of additional extrication tools, replacement of outdated SCBA,



\$30,000 toward purchase of new tanker recommended in the Fire Study and the Horizon Needs Plan.

- Unionville VFD assumes four paid staff M-F as recommended by the Fire Commission Staffing Study.

All of the above projects are identified in a five year Horizon Needs plan originally begun by County Staff in 2012, and all departments were encouraged to identify all potential capital needs for the next five years. In lieu of funding capital reserve cash requests made by departments for the 2014 budget, staff intends to continue the five-year Horizon Needs planning process in order to give Commissioners and the public an opportunity to see the varied needs of the departments that are required to continue providing quality services.

Personnel Summary

All 18 departments are meeting response requirements through varied mixes of paid and volunteer personnel. Currently, Bakers, Hemby Bridge, Providence, Stallings, and Wesley Chapel VFDs supplement volunteers by providing paid coverage 24 hours per day, 7 days a week.

Allens Crossroads, Beaver Lane, Lanes Creek, New Salem, Springs, Stack Road, Unionville, Waxhaw, and Wingate VFD's supplement volunteers by providing paid coverage during the daytime M-F. Fairview, Griffith Road, Jackson, and Sandy Ridge VFD's currently have no paid staff supplementing volunteer responders.

The recommended budget continues to provide funds for the supplemental staffing plan recommended by the Union County Fire Commission. Supplemental staffing was adopted in FY 2014 for five departments. However, two of these departments did not utilize the supplemental staffing option. The adopted FY 2015 budget provides funds for continuing and/ or increasing supplemental staffing in the remaining three departments and adds additional supplemental staffing in another department. Also, funding for additional staffing levels is being recommended for four of the five tax district type fire departments. The full staffing model should be in place over the next four years.

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Volunteer Fire Departments (VFD's)	FY 2014 Tax / Fee Rate	FY 2015 Tax / Fee Rate	FY 2015 Total Adopted	Other Funding	Station Subsidy	Sales Tax Allocation	FY 2015 Fee/Rate Revenue	FY 2015 General Fund Subsidy	FY 2015 Total Funding
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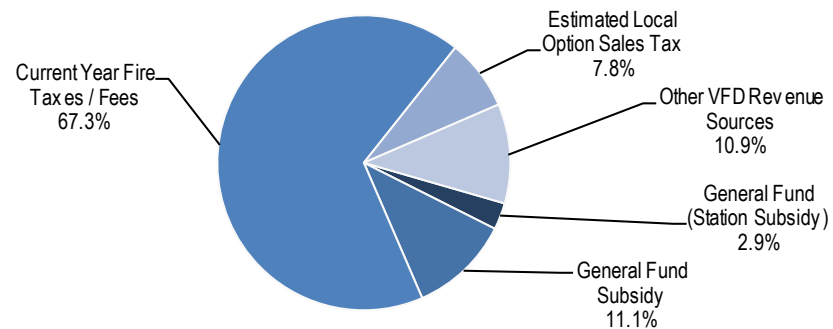
FIRE TAX DISTRICTS

Springs	0.0355	0.0483	619,508	21,700	-	72,175	525,633	-	619,508
Waxhaw	0.0386	0.0386	945,491	20,090	-	137,613	787,788	-	945,491
Wesley Chapel	0.0241	0.0281	1,776,258	179,468	-	233,500	1,363,290	-	1,776,258
Hemby Bridge	0.0526	0.0526	1,430,154	-	-	222,868	1,207,286	-	1,430,154
Stallings	0.0428	0.0428	1,325,100	48,000	-	187,306	1,089,794	-	1,325,100

FIRE FEE DISTRICTS

Allens Crossroads	100.00	100.00	188,915	4,500	21,600	-	103,440	59,375	188,915
Bakers	81.13	89.57	566,200	-	21,600	-	544,600	-	566,200
Beaver Lane	93.34	100.00	383,400	53,100	21,600	-	246,539	62,161	383,400
Fairview	100.00	100.00	260,565	-	21,600	-	167,277	71,688	260,565
Griffith Road	100.00	100.00	449,080	21,390	21,600	-	69,530	336,560	449,080
Jackson	62.26	65.02	135,039	28,920	21,600	-	84,519	-	135,039
Lanes Creek	100.00	100.00	320,120	9,600	21,600	-	114,778	174,142	320,120
New Salem	100.00	100.00	341,152	19,674	68,400	-	250,480	2,598	341,152
Providence	100.00	100.00	741,308	707,733	-	-	9,410	24,165	741,308
Sandy Ridge *	100.00	100.00	180,331	10,150	21,600	-	150,570	-	182,320
Stack Road	100.00	100.00	441,250	17,400	21,600	-	126,489	275,761	441,250
Unionville	100.00	100.00	536,120	9,715	37,200	-	342,600	146,605	536,120
Wingate	100.00	100.00	299,211	41,500	21,600	-	175,370	60,741	299,211
Total			10,939,202	1,192,940	321,600	853,462	7,359,393	1,213,796	10,941,191

Adopted Budget Summary	FY 2015
General Fund (Station Subsidy)	321,600
General Fund Subsidy	1,213,796
Current Year Fire Taxes / Fees	7,359,393
Estimated Local Option Sales Tax	853,462
Other VFD Revenue Sources	1,192,940
Total FY 2015 Funding	10,941,191



* Surplus revenue will go to fund balance for future needs.



Revenue Highlights

In the Budget process, the 18 VFDs requested total funding of \$13,764,632, a 41.70 percent increase over the FY 2014 budget of \$9,713,600. After meeting with all departments and comparing requests against Horizon Needs and available resources, staff recommends funding a total of \$10,941,191, which is a 12.64 percent increase over last year.

Expenditure Highlights

Major expense components of this recommended budget include fuel, staffing, vehicles, equipment, personal protective equipment, radios, and facilities.

The recommended budget continues to provide funds for the supplemental staffing plan recommended by the Union County Fire Commission. Supplemental staffing was adopted in FY 2014 for five departments. However, two of these departments did not utilize the supplemental staffing option. The adopted FY 2015 budget provides funds for continuing and/ or increasing supplemental staffing in the remaining three departments and adds additional supplemental staffing in another department. Also, funding for additional staffing levels is being recommended for four of the five tax district type fire departments. The full staffing model should be in place over the next four years.

These departments were identified as priorities based on a risk assessment that considered current staffing, proximity to other staffed stations, population density, and value of protected property.

Fuel expenditures were adjusted based on an analysis of use, call volume, fuel cost projections, and department requests.

This budget provides adequate resources to sufficiently maintain, and replace when needed, vehicles identified by departments based on serviceability, district needs, and pump test requirements.

Medical first responder supplies, fire and rescue equipment, and personal protective equipment are adequately funded in order to sufficiently respond to various emergencies in the safest manner practical.

Departments continue to upgrade and improve emergency communications, particularly by upgrading to 800 MHZ radios as budget resources allow.

Facilities continue to be a challenge for departments, as modern firefighting vehicles are larger than what some older stations can accommodate. The Bakers VFD plans to begin constructing a new, larger facility better located in its district, while the Stallings and Providence VFDs are renovating facilities to meet new building requirements related to staffing.

Recommended Improvements

Future recommendations include continuing to plan individual department needs in a 5-year Horizon Needs format in order to better plan and coordinate future expenses.

Union County should continue to support the four major goals identified in 2012 related to staffing, rescue, ISO improvements, and funding strategies. Continued improvements in these four areas will continue to drive increased resource needs, but are critical to insure that County departments have what they need in order to continue a long tradition of public service.

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Water and Wastewater Operating Fund

Service Summary

The Water and Wastewater Operating Fund works to ensure the delivery of a safe and reliable water supply to the residents and businesses of Union County. This mission is accomplished through:

- 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 response 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 County standards and master plan.
- Perform predictive, preventative, and emergency maintenance of water lines, sewer lines, lift stations, man holes, and fire hydrants.

The declining water use in the past years has created opportunities for more efficient operations. Additionally the rebound in the housing market may significantly increase the need for expanded capacity.

In FY 2015 it is anticipated that the implementation of the work management system will enhance reliability and maintenance of the system.

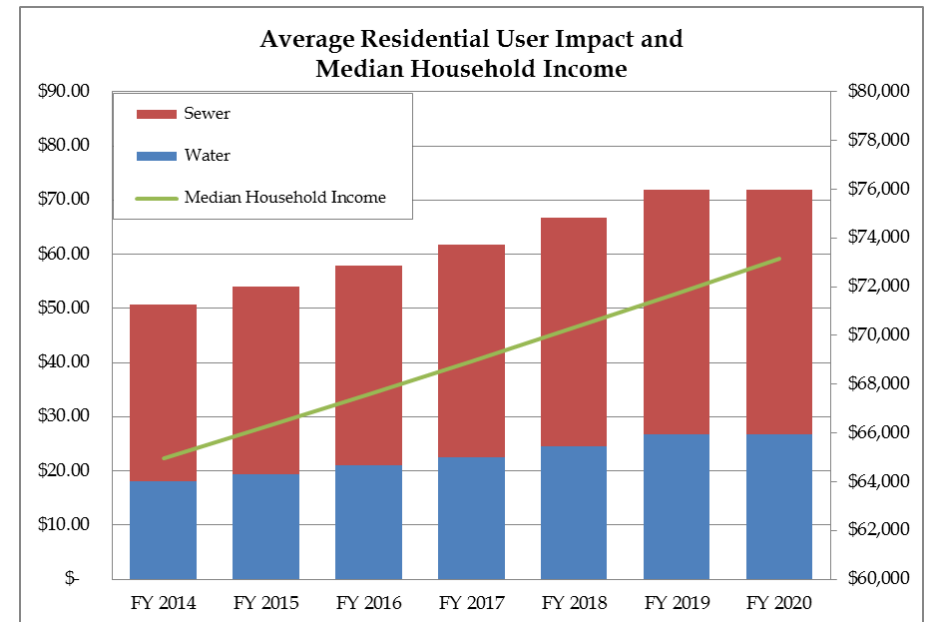
Additionally, with securing future water resources, the need for a significant capital program has arisen to develop these resources and provide water to the County.

Personnel FTE Summary

The Water and Wastewater Utility Fund adopted FY 2015 budget includes 88.07 FTEs. This is an increase of 3.25 FTE, or 3.83 percent, from 84.82 FTE in FY 2014. There are three new positions which include a CIP Project Manager, a Utility Compliance Administrator and an Engineering Assistant. Also, a vacant Administrative Assistant position is being reclassified to a Customer Service Manager and an Engineering Technician position is being reclassified to an Engineering Assistant. Reallocations between Public Works' funds add the remaining .25 FTE count change to the Water and Sewer Operating Fund.

Rate Increases

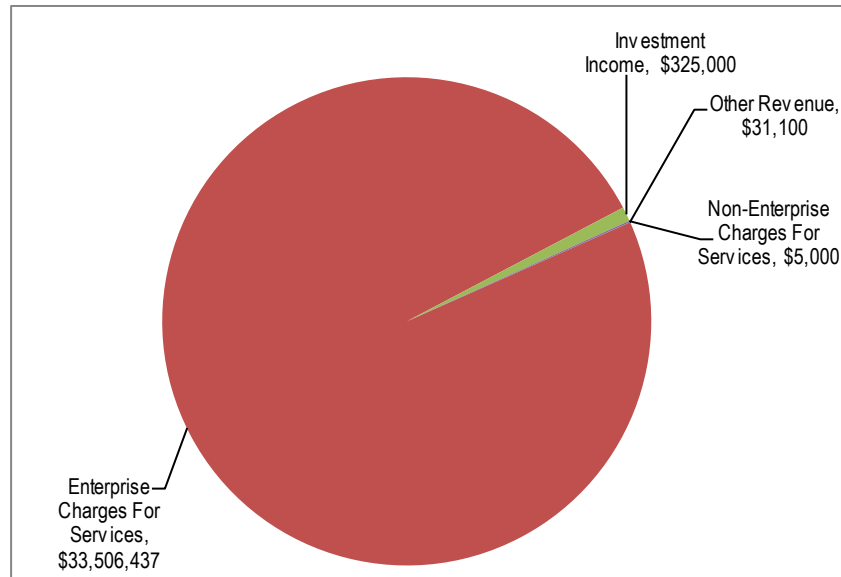
The adopted three year rate ordinance includes a 6.5 percent increase for water and wastewater charges for service for FY 2015, which will take effect in July 2014.



Revenue Highlights

Estimated revenue for the Water and Wastewater Operating Fund will increase by 3.86 percent or \$1.3 million, from \$32.6 million (excluding other funding sources) to \$33.9 million in FY 2015.

Water and Sewer Fund	FY 2015	
	Adopted	Percent
REVENUE		
Non-Enterprise Charges For Services	5,000	0.0%
Enterprise Charges For Services	33,506,437	98.9%
Investment Income	325,000	1.0%
Other Revenue	31,100	0.1%
Total Revenue	\$ 33,867,537	100.0%



- The adopted FY 2015 budget assumes a 6.5 percent increase in rate revenue from both water and wastewater services.
- PayGo 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. PayGo funding is used for renewal and replacement of existing infrastructure. Current users carry these costs.

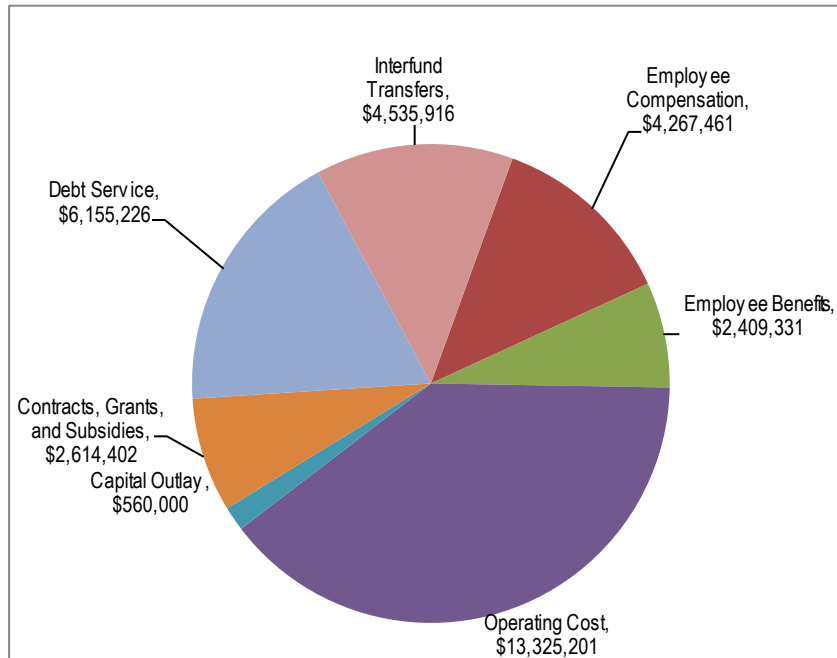
- The current rates for residential and irrigation water use is a tiered structure designed to encourage water conservation. Customers who irrigate regularly will pay considerably more for water each month than the “average” user. In years past, the top two tiers (those with the highest rates per thousand gallons) generated nearly 40 percent of all water revenues. For the past two years there has been a considerable decrease in demand in these two tiers. Year-end projections indicate that only 20 percent of water revenue will come from these two tiers in FY 2014. This decrease in demand can be attributed to the economic impact of the conservation rate structure and also the fact that the spring and summer months were abnormally wet for Union County. A drier summer is expected for FY 2015, so some rebound in demand within the top tiers is anticipated; however, it is highly unlikely that these top tiers will generate 40 percent of revenues again in the near future.
- In an effort to add more stability to the utilities’ revenues, a small increase in monthly base charges was approved for FY2015 for both water and wastewater (\$1.30 and \$0.60, respectively for water and sewer for the typical single-family residential household). A 6.5 percent increase in volumetric charges for wastewater services is also approved (\$0.30/1,000 gallon for the typical single-family residential household). Volumetric charges for water will remain the same in FY2015.
- The development of the FY 2015 budget was based on a new 3-year rate ordinance, which is expected to reflect rate revenue increases of 6.5 percent per year for each of the next three fiscal years (FY 2015-FY 2017). These moderate rate increases will help facilitate the current operating and long-term capital plan needs. Also, the adoption of this 3-year rate ordinance (second consecutive) will be viewed favorably by rating agencies and may result in lower costs related to debt issuances.



Expenditure Highlights

Anticipated expenditures for the Water and Wastewater Operating Fund increased by 2.41 percent, or \$797 thousand from \$33.1 million to \$33.9 million in FY 2015.

Water and Sewer Fund	FY 2015 Adopted	Percent
EXPENDITURES		
Employee Compensation	\$ 4,267,461	12.6%
Employee Benefits	2,409,331	7.1%
Operating Cost	13,325,201	39.3%
Capital Outlay	560,000	1.7%
Contracts, Grants, and Subsidies	2,614,402	7.7%
Debt Service	6,155,226	18.2%
Interfund Transfers	4,535,916	13.4%
Total Expenditures	\$ 33,867,537	100.0%



- Compensation for employees is decreasing by 7.46 percent or \$343,838, from \$4,611,299 to \$4,267,463 for FY 2015. This net decrease is comprised of \$444,684 increase for additional 3.25 FTE, net \$788,522 decline due to the agreement between Charlotte-Mecklenburg Utility Department (CMUD) and Union County Public Works. This agreement will move 16 FTE from the County to CMUD as of June 1, 2014.
- Benefits for employees are decreasing by .42 percent or \$10,054, from \$2,419,385 to \$2,409,331 for FY 2015. This net decrease is comprised of \$417,393 increase for additional 3.25 FTE and benefit cost increases, net of \$427,447 decline for the agreement between CMUD and the County.
- Operating costs are decreasing by .15 percent or \$19,511, from \$13,344,712 to \$13,325,201 for FY 2015. This net decrease is comprised of \$566,485 increase for various system operating cost increases, net of \$585,996 decline due to the agreement between CMUD and the County.
- Capital outlay expenditures are decreasing by 48.42 percent from \$1,085,717 to \$560,000 for FY 2015. The FY 2015 capital includes \$45,000 for billing and collection software upgrades, \$220,000 for seven vehicle replacements, \$220,000 for WWTP repair and replacement needs, \$30,000 for leak detector equipment, and \$45,000 for a mini excavator.
- Contracts, grants, and subsidies are increasing by \$2.3 million, from \$295,092 to \$2,614,402 in FY 2015. Of this increase, \$2,227,402 is due to the agreement with the City of Charlotte dba Charlotte Mecklenburg Utility District (CMUD) who will be operating and maintaining the County's Wastewater Treatment Plants. This increase is offset by declines in compensation and operating costs as noted above.
- Debt service requirements are decreasing by 7.19 percent from \$6,632,374 to \$6,155,226 for FY 2015 due to historical reductions in service fees, reductions in principal on which interest is calculated, and reductions in swap payments as a result of reduced principal.
- Interfund transfers are decreasing by 3.13 percent or \$146,447, from \$4,682,363 to \$4,535,916 in FY 2015. The FY 2015 amount is comprised of a \$4,248,634 transfer to the Water and Sewer Capital Fund for pay-go projects and \$287,282 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 fund balance as of June 30, 2015 is anticipated to be \$23.6 million.

The anticipated available cash position of the Water and Sewer Operating Fund is \$28.1 million and may be supplemented by \$6.1 million from the Water and Sewer Capital Project Fund if necessary. The combined cash position of \$34.2 million, covers the anticipated working capital policy requirement of \$34.2 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 2014 and are unaudited.

Anticipated Water and Sewer Operating Fund Balance

June 30, 2013 Unrestricted Fund Balance	\$ 24,098,988
FY 2014 Estimated Addition / (Use)	(462,115)
Estimated June 30, 2014 Unrestricted Fund Bal.	\$ 23,636,873
FY 2015 Estimated Addition / (Use)	1,970,000
Projected June 30, 2015 Unrestricted Fund Bal.	\$ 25,606,873
Cash and Investments	\$ 28,095,662
* Cash and Investments - Available in Capital Fund	6,120,043
Working Capital Requirement (365 days)	34,215,705
Amount in Excess Working Capital Requirement	(0)

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

Capital Program

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

The FY 2015-2020 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

System Improvements and Expansion Programs

853 South Zone Improvements	\$ 412,000
853 West Zone Improvements	27,128,000
935 Zone Improvements	418,000
Additional Anson Capacity	4,164,700
Crooked Creek Basin Improvements	24,283,400
CRWTP Improvements	35,760,820
Developer Funded Projects	38,412,000
Eastside Wastewater Improvements	16,047,957
New 880 Pressure Zone	10,900,245
New Lake Twitty Sewer Shed	361,000
Short Line Extensions	4,967,000
Town Center Sewer Development	2,007,440
Twelve Mile Creek WWTP System Imp.	65,518,615
UCPW Buildings and Improvements	10,915,376
Yadkin Water Supply	142,741,510
Total System I & E Programs	\$ 384,038,063

System Rehabilitation and Renewal Programs

Wastewater Pump Station Improvements	\$ 4,758,000
Wastewater Rehabilitation and Replacement	11,948,960
Water & Wastewater Master Plan	681,000
Water Rehabilitation and Replacement	13,451,979
Water Tank Rehabilitation	1,302,000
Total System R & R Programs	\$ 32,141,939
Total PWCP Six Year Program	\$ 416,180,002



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 estimated for FY 2014 and are unaudited.

Solid Waste Capital Reserve Fund

Anticipated Solid Waste Capital Reserve Fund Balance

June 30, 2013 Unrestricted Fund Balance	\$ 3,189,994
FY 2014 Estimated Addition / (Use)	(816,252)
Estimated June 30, 2014 Unrestricted Fund Bal.	\$ 2,373,742
FY 2015 Proposed Addition / (Use)	-
Projected June 30, 2015 Unrestricted Fund Bal.	<u>\$ 2,373,742</u>

Solid Waste Operating Fund

Anticipated Solid Waste Operating Fund Balance

June 30, 2013 Unrestricted Fund Balance	\$ 1,105,825
FY 2014 Estimated Addition / (Use)	(4,790)
Estimated June 30, 2014 Unrestricted Fund Bal.	\$ 1,101,035
FY 2015 Proposed Addition / (Use)	-
Projected June 30, 2015 Unrestricted Fund Bal.	<u>\$ 1,101,035</u>

Cash and Investments	\$ 980,746
Working Capital Requirement (2 months)	755,867
Amount in Excess Working Capital Requirement	224,879

Automation Enhancement Fund

Anticipated Automation Enhancement Fund Balance

June 30, 2013 Restricted Fund Balance	\$ 34,330
FY 2014 Estimated Addition / (Use)	(34,330)
Estimated June 30, 2014 Restricted Fund Balance	\$ -
FY 2015 Proposed Addition / (Use)	-
Projected June 30, 2015 Unrestricted Fund Bal.	<u>\$ -</u>

Springs Fire District Fund

Anticipated Springs Fire District Fund Balance

June 30, 2013 Restricted Fund Balance	\$ 73,123
FY 2014 Estimated Addition / (Use)	(67,819)
Estimated June 30, 2014 Restricted Fund Balance	\$ 5,304
FY 2015 Proposed Addition / (Use)	-
Projected June 30, 2015 Unrestricted Fund Bal.	<u>\$ 5,304</u>

Emergency Telephone System Fund

Anticipated Emergency Telephone System Fund Balance

June 30, 2013 Restricted Fund Balance	\$ 1,767,473
FY 2014 Estimated Addition / (Use)	(133,802)
Estimated June 30, 2014 Restricted Fund Balance	\$ 1,633,671
FY 2015 Proposed Addition / (Use)	(488,874)
Projected June 30, 2015 Unrestricted Fund Bal.	<u>\$ 1,144,797</u>



Waxhaw Fire District Fund

Anticipated Waxhaw Fire District Fund Balance

June 30, 2013 Restricted Fund Balance	\$	152,541
FY 2014 Estimated Addition / (Use)		(142,175)
Estimated June 30, 2014 Restricted Fund Balance	\$	10,366
FY 2015 Proposed Addition / (Use)		-
Projected June 30, 2015 Unrestricted Fund Bal.	\$	<u>10,366</u>

Hemby Bridge Fire District Fund

Anticipated Hemby Bridge Fire District Fund Balance

June 30, 2013 Restricted Fund Balance	\$	204,568
FY 2014 Estimated Addition / (Use)		(189,432)
Estimated June 30, 2014 Restricted Fund Balance	\$	15,136
FY 2015 Proposed Addition / (Use)		-
Projected June 30, 2015 Unrestricted Fund Bal.	\$	<u>15,136</u>

Fee Supported Fire Districts Fund

Anticipated Fee Supported Fire Districts Fund Balance

June 30, 2013 Restricted Fund Balance	\$	26,645
FY 2014 Estimated Addition / (Use)		(16,500)
Estimated June 30, 2014 Restricted Fund Balance	\$	10,145
FY 2015 Proposed Addition / (Use)		1,989
Projected June 30, 2015 Unrestricted Fund Bal.	\$	<u>12,134</u>

Stallings Fire District Fund

Anticipated Stallings Fire District Fund Balance

June 30, 2013 Restricted Fund Balance	\$	89,620
FY 2014 Estimated Addition / (Use)		(103,200)
Estimated June 30, 2014 Restricted Fund Balance	\$	(13,580)
FY 2015 Proposed Addition / (Use)		-
Projected June 30, 2015 Unrestricted Fund Bal.	\$	<u>(13,580)</u>

Wesley Chapel Fire District Fund

Anticipated Wesley Chapel Fire District Fund Balance

June 30, 2013 Restricted Fund Balance	\$	232,699
FY 2014 Estimated Addition / (Use)		(187,168)
Estimated June 30, 2014 Restricted Fund Balance	\$	45,531
FY 2015 Proposed Addition / (Use)		-
Projected June 30, 2015 Unrestricted Fund Bal.	\$	<u>45,531</u>

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Stormwater Operating Fund

Anticipated Stormwater Operating Fund Balance

June 30, 2013 Unrestricted Fund Balance	\$	49,827
FY 2014 Estimated Addition / (Use)		(28,179)
Estimated June 30, 2014 Unrestricted Fund Bal.	\$	21,648
FY 2015 Proposed Addition / (Use)		-
Projected June 30, 2015 Unrestricted Fund Bal.	\$	<u>21,648</u>
Cash and Investments	\$	30,826
Working Capital Requirement (1 month)		24,357
Amount in Excess Working Capital Requirement		6,469

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Personnel Summary All Service Areas

Service Area	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Administrative Services	20.20	18.00	18.00	18.00	18.00	23.00	22.00	23.00	1.00	4.55%
Board Of Elections	12.19	10.29	13.42	11.96	18.76	12.37	12.67	12.79	0.12	0.95%
Community Services	107.33	94.55	91.34	91.87	89.32	88.13	88.83	91.15	2.32	2.61%
Emergency Services	54.69	48.78	48.78	48.78	49.41	50.39	48.43	47.35	-1.08	-2.23%
General County Administration	76.40	61.55	61.71	58.84	59.10	60.70	64.86	68.97	4.11	6.34%
Growth Management	34.47	21.00	21.00	16.00	16.00	18.00	23.00	24.00	1.00	4.35%
Human Services	342.45	338.13	336.69	334.55	317.38	318.01	322.79	328.89	6.10	1.89%
Public Works	138.17	121.05	121.05	122.05	120.03	119.01	110.36	114.36	4.00	3.62%
Register Of Deeds	13.49	12.00	12.00	9.00	9.08	9.48	10.48	10.48	0.00	0.00%
Sheriff's Office	242.15	247.55	260.55	260.05	261.33	271.46	284.94	284.84	-0.10	-0.04%
FTE Total All Service Areas	1041.54	972.90	984.54	971.10	958.41	970.55	988.36	1005.83	17.47	1.77%

Personnel Summary All Funds

Fund	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
General Fund	905.84	856.70	868.34	853.90	843.23	852.39	878.88	874.21	-4.67	-0.53%
Information Technology Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.10	10.10	0.00%
Facilities Management Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.03	4.03	0.00%
Fleet Management Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.01	4.01	0.00%
General Special Revenue Fund	0.00	0.00	0.00	0.00	0.00	2.00	2.00	2.00	0.00	0.00%
Emergency Telephone System Fund	4.00	1.15	1.15	1.15	1.15	1.15	1.15	1.15	0.00	0.00%
General Capital Project Fund	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Water and Sewer Operating Fund	106.90	91.21	91.21	91.61	91.22	94.50	84.82	88.07	3.25	3.83%
Solid Waste Operating Fund	22.75	21.79	21.79	21.39	19.76	18.44	19.45	20.65	1.20	6.17%
Stormwater Fund	2.05	2.05	2.05	2.05	2.05	2.07	2.06	1.61	-0.45	-21.84%
FTE Total All Funds	1041.54	972.90	984.54	971.10	958.41	970.55	988.36	1005.83	17.47	1.77%

GROSS BUDGET SUMMARY

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Ad Valorem Taxes	-152,040,519	-156,356,728	-159,650,925	-160,909,287	-162,147,453	-160,415,609	-189,742,080	-29,326,471	18.28%
Local Option Sales Tax	-31,509,386	-23,974,646	-23,944,052	-26,373,178	-27,595,032	-27,655,673	-30,947,443	-3,291,770	11.90%
Other Taxes	-3,302,506	-3,260,142	-3,157,576	-3,119,333	-3,431,659	-3,272,898	-3,813,898	-541,000	16.53%
Unrestricted Intergovernmental Revenue	-104,914	-112,326	-108,028	-86,716	-81,981	-61,700	-82,500	-20,800	33.71%
Restricted Intergovernmental Revenue	-7,803,748	-10,220,643	-10,587,935	-10,487,001	-10,990,062	-10,235,667	-10,931,560	-695,893	6.80%
Federal Grants	-14,624,126	-14,507,143	-14,896,292	-15,537,525	-15,859,114	-11,653,596	-12,297,575	-643,979	5.53%
State Grants	-4,979,964	-5,107,757	-5,008,057	-4,543,751	-3,900,615	-9,426,923	-8,576,978	849,945	-9.02%
Non-Enterprise Charges For Services	-8,705,027	-8,456,096	-9,439,744	-10,366,301	-10,494,511	-11,218,925	-12,033,606	-814,681	7.26%
Enterprise Charges for Services	-31,150,463	-29,204,899	-31,356,506	-33,450,724	-34,613,998	-36,212,083	-37,649,413	-1,437,330	3.97%
Debt Proceeds - Restrcted Revenue	-76,074,144	-43,392,151	-61,411,729	-112,861,125	-80,474,253	0	0	0	0.00%
Investment Income	-5,625,703	-2,662,891	-1,726,185	-1,568,115	-672,381	-1,623,444	-2,360,000	-736,556	45.37%
Other Revenue	-2,310,978	-4,071,029	-3,990,948	-62,883,332	-7,246,731	-6,706,732	-6,907,101	-200,369	2.99%
Internal Service Fund Charges	-11,100,785	-11,651,566	-14,299,573	-16,615,911	-15,412,656	-16,418,214	-26,717,001	-10,298,787	62.73%
Interfund Transfers	-518,179	-701,786	-180,493	-1,708,581	-20,318,413	-1,136,145	-287,282	848,863	-74.71%
Other Funding Sources	0	0	0	0	0	-22,993,894	-2,448,077	20,545,817	-89.35%
Contracts, Grants, and Subsidies	0	0	0	0	0	0	0	0	0.00%
Total REVENUE	-349,850,442	-313,679,803	-339,758,043	-460,510,880	-393,238,860	-319,031,503	-344,794,514	-25,763,011	8.08%
EXPENDITURES									
Employee Compensation	39,936,352	38,595,426	38,520,620	38,246,724	38,740,325	43,194,685	45,086,338	1,891,653	4.38%
Employee Benefits	17,169,175	17,594,501	21,126,376	23,434,766	22,245,360	25,039,086	27,128,879	2,089,793	8.35%
Operating Cost	50,106,346	48,381,997	50,892,344	52,972,458	55,529,995	65,009,456	68,961,280	3,951,824	6.08%
Capital Outlay	2,659,249	702,441	632,802	1,730,845	1,684,396	4,694,769	3,235,017	-1,459,752	-31.09%
Contracts, Grants, and Subsidies	94,323,520	94,486,301	96,238,278	95,631,484	97,679,960	101,398,331	110,500,074	9,101,743	8.98%
Debt Service	132,950,117	103,303,772	119,819,224	175,514,529	157,483,519	56,116,888	54,555,956	-1,560,932	-2.78%
Interdepartmental Charges	-2,333,652	-1,883,487	-2,312,661	-2,437,803	-2,454,470	-2,713,965	-1,602,626	1,111,339	-40.95%
Interfund Transfers	10,975,622	15,690,007	6,421,170	61,384,370	7,946,605	23,443,481	28,844,581	5,401,100	23.04%
Other Budgetary Accounts	0	0	0	0	0	2,848,772	8,085,015	5,236,243	183.81%
Total EXPENDITURES	345,786,729	316,870,958	331,338,153	446,477,373	378,855,690	319,031,503	344,794,514	25,763,011	8.08%
Total Revenue (Over)/Under Expenditures	-4,063,713	3,191,155	-8,419,890	-14,033,507	-14,383,170	0	0	0	

GENERAL FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Ad Valorem Taxes	-148,422,002	-152,598,320	-155,408,713	-156,545,800	-157,703,452	-156,081,812	-76,391,825	79,689,987	-51.06%
Local Option Sales Tax	-31,273,068	-23,515,921	-23,351,825	-25,665,903	-26,834,776	-26,948,400	-30,093,981	-3,145,581	11.67%
Other Taxes	-1,830,883	-1,716,487	-1,568,697	-1,742,153	-2,093,213	-1,826,000	-2,383,000	-557,000	30.50%
Unrestricted Intergovernmental Revenue	-104,914	-112,326	-108,028	-86,716	-81,981	-61,700	-82,500	-20,800	33.71%
Restricted Intergovernmental Revenue	-7,803,748	-10,220,643	-10,587,935	-10,487,001	-10,990,062	-10,235,667	-10,931,560	-695,893	6.80%
Federal Grants	-14,624,126	-14,507,143	-14,896,292	-15,537,525	-15,859,114	-11,653,596	-12,297,575	-643,979	5.53%
State Grants	-4,979,964	-5,097,757	-5,008,057	-4,543,751	-3,900,615	-9,426,923	-8,576,978	849,945	-9.02%
Non-Enterprise Charges For Services	-7,500,775	-7,241,462	-7,619,766	-8,281,086	-8,447,233	-8,775,563	-9,522,754	-747,191	8.51%
Debt Proceeds - Restrictied Revenue	-76,074,144	-42,040,683	-61,411,729	-76,440,701	-80,474,253	0	0	0	0.00%
Investment Income	-3,240,531	-1,441,877	-697,055	-1,057,509	-116,820	-500,000	-500,000	0	0.00%
Other Revenue	-1,944,474	-3,994,066	-3,859,351	-62,693,727	-7,062,545	-6,682,251	-6,875,801	-193,550	2.90%
Interfund Transfers	0	0	-686	-1,510,656	-20,023,787	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-20,717,924	-1,927,000	18,790,924	-90.70%
Total REVENUE	-297,798,629	-262,486,685	-284,518,134	-364,592,528	-333,587,851	-252,909,836	-159,582,974	93,326,862	-36.90%
EXPENDITURES									
Employee Compensation	35,099,191	33,923,829	33,991,654	33,679,431	34,027,344	37,680,371	38,852,136	1,171,765	3.11%
Employee Benefits	14,343,567	14,695,031	17,748,165	19,831,076	18,628,020	20,878,894	22,368,016	1,489,122	7.13%
Operating Cost	27,260,813	25,599,476	27,295,856	27,729,639	27,620,869	33,967,728	32,429,916	-1,537,812	-4.53%
Capital Outlay	1,984,199	285,671	562,398	883,602	946,691	2,220,500	1,294,786	-925,714	-41.69%
Contracts, Grants, and Subsidies	88,801,003	88,994,124	89,659,551	88,363,788	90,496,490	93,088,413	12,574,933	-80,513,480	-86.49%
Debt Service	125,527,861	93,591,911	111,717,309	128,037,823	150,595,388	49,484,514	48,400,730	-1,083,784	-2.19%
Interdepartmental Charges	-2,333,652	-1,883,487	-2,312,661	-2,437,803	-2,454,470	-2,713,965	-1,602,626	1,111,339	-40.95%
Interfund Transfers	4,976,822	11,587,417	3,303,552	57,005,745	51,979	17,944,866	4,777,083	-13,167,783	-73.38%
Other Budgetary Accounts	0	0	0	0	0	358,515	488,000	129,485	36.12%
Total EXPENDITURES	295,659,804	266,793,972	281,965,824	353,093,301	319,912,311	252,909,836	159,582,974	-93,326,862	-36.90%
Total Fund Revenue (Over)/Under Expenditures	-2,138,825	4,307,287	-2,552,310	-11,499,227	-13,675,540	0	0	0	

SCHOOLS BUDGETARY FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Ad Valorem Taxes	0	0	0	0	0	0	-108,376,464	-108,376,464	0.00%
Total REVENUE	0	0	0	0	0	0	-108,376,464	-108,376,464	0.00%
<i>EXPENDITURES</i>									
Contracts, Grants, and Subsidies	0	0	0	0	0	0	87,097,884	87,097,884	0.00%
Interfund Transfers	0	0	0	0	0	0	19,531,582	19,531,582	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	1,746,998	1,746,998	0.00%
Total EXPENDITURES	0	0	0	0	0	0	108,376,464	108,376,464	0.00%
Total Fund Revenue (Over)/Under Expenditures	0	0	0	0	0	0	0	0	

INFORMATION TECHNOLOGY FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Non-Enterprise Charges For Services	0	0	0	0	0	0	-250	-250	0.00%
Internal Service Fund Charges	0	0	0	0	0	0	-2,134,209	-2,134,209	0.00%
Total REVENUE	0	0	0	0	0	0	-2,134,459	-2,134,459	0.00%
<i>EXPENDITURES</i>									
Employee Compensation	0	0	0	0	0	0	604,283	604,283	0.00%
Employee Benefits	0	0	0	0	0	0	296,743	296,743	0.00%
Operating Cost	0	0	0	0	0	0	1,051,491	1,051,491	0.00%
Capital Outlay	0	0	0	0	0	0	143,016	143,016	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	38,926	38,926	0.00%
Total EXPENDITURES	0	0	0	0	0	0	2,134,459	2,134,459	0.00%
Total Fund Revenue (Over)/Under Expenditures	0	0	0	0	0	0	0	0	

SOLID WASTE CAPITAL RESERVE FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Investment Income	105,499	0	0	0	0	0	0	0	0.00%
Interfund Transfers	-342,663	0	0	0	-85,682	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-816,252	0	816,252	-100.00%
Total REVENUE	-237,164	0	0	0	-85,682	-816,252	0	816,252	-100.00%
<i>EXPENDITURES</i>									
Interfund Transfers	0	465,970	0	33,770	0	816,252	0	-816,252	-100.00%
Total EXPENDITURES	0	465,970	0	33,770	0	816,252	0	-816,252	-100.00%
Total Fund Revenue (Over)/Under Expenditures	-237,164	465,970	0	33,770	-85,682	0	0	0	

FACILITIES MANAGEMENT FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Other Revenue	0	0	0	0	0	0	-200	-200	0.00%
Internal Service Fund Charges	0	0	0	0	0	0	-4,251,269	-4,251,269	0.00%
Total REVENUE	0	0	0	0	0	0	-4,251,469	-4,251,469	0.00%
<i>EXPENDITURES</i>									
Employee Compensation	0	0	0	0	0	0	259,480	259,480	0.00%
Employee Benefits	0	0	0	0	0	0	183,423	183,423	0.00%
Operating Cost	0	0	0	0	0	0	3,683,566	3,683,566	0.00%
Capital Outlay	0	0	0	0	0	0	125,000	125,000	0.00%
Total EXPENDITURES	0	0	0	0	0	0	4,251,469	4,251,469	0.00%
Total Fund Revenue (Over)/Under Expenditures	0	0	0	0	0	0	0	0	

FLEET MANAGEMENT FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Internal Service Fund Charges	0	0	0	0	0	0	-860,322	-860,322	0.00%
Total REVENUE	0	0	0	0	0	0	-860,322	-860,322	0.00%
<i>EXPENDITURES</i>									
Employee Compensation	0	0	0	0	0	0	180,520	180,520	0.00%
Employee Benefits	0	0	0	0	0	0	114,919	114,919	0.00%
Operating Cost	0	0	0	0	0	0	472,036	472,036	0.00%
Capital Outlay	0	0	0	0	0	0	89,215	89,215	0.00%
Other Budgetary Accounts	0	0	0	0	0	0	3,632	3,632	0.00%
Total EXPENDITURES	0	0	0	0	0	0	860,322	860,322	0.00%
Total Fund Revenue (Over)/Under Expenditures	0	0	0	0	0	0	0	0	

AUTOMATION ENHANCEMENT FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Non-Enterprise Charges For Services	0	0	0	-111,838	-136,329	-133,400	-115,000	18,400	-13.79%
Other Funding Sources	0	0	0	0	0	-34,330	0	34,330	-100.00%
Total REVENUE	0	0	0	-111,838	-136,329	-167,730	-115,000	52,730	-31.44%
<i>EXPENDITURES</i>									
Operating Cost	0	0	0	102,000	111,838	167,730	115,000	-52,730	-31.44%
Total EXPENDITURES	0	0	0	102,000	111,838	167,730	115,000	-52,730	-31.44%
Total Fund Revenue (Over)/Under Expenditures	0	0	0	-9,838	-24,491	0	0	0	

SPRINGS FIRE DISTRICT FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Ad Valorem Taxes	-318,509	-323,523	-329,095	-347,103	-397,112	-387,262	-525,633	-138,371	35.73%
Local Option Sales Tax	-22,043	35	-50,079	-54,466	-60,930	-54,466	-72,175	-17,709	32.51%
Other Funding Sources	0	0	0	0	0	-67,819	0	67,819	-100.00%
Total REVENUE	-340,552	-323,488	-379,174	-401,569	-458,041	-509,547	-597,808	-88,261	17.32%
<i>EXPENDITURES</i>									
Contracts, Grants, and Subsidies	350,555	327,115	367,035	387,091	426,088	509,547	597,808	88,261	17.32%
Total EXPENDITURES	350,555	327,115	367,035	387,091	426,088	509,547	597,808	88,261	17.32%
Total Fund Revenue (Over)/Under Expenditures	10,003	3,627	-12,139	-14,478	-31,954	0	0	0	

EMERGENCY TELEPHONE SYSTEM FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Other Taxes	-1,244,465	-1,244,465	-1,244,465	-1,004,522	-975,743	-1,081,898	-1,081,898	0	0.00%
Investment Income	-8,556	-4,185	-7,416	-9,374	-4,034	0	0	0	0.00%
Interfund Transfers	0	0	0	-5,745	0	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-133,802	-488,874	-355,072	265.37%
Total REVENUE	-1,253,021	-1,248,650	-1,251,881	-1,019,641	-979,777	-1,215,700	-1,570,772	-355,072	29.21%
EXPENDITURES									
Employee Compensation	45,659	44,649	44,791	45,511	46,708	50,070	50,932	862	1.72%
Employee Benefits	20,490	22,195	26,129	29,411	26,936	24,526	26,588	2,062	8.41%
Operating Cost	417,518	497,077	473,412	482,736	570,704	721,104	630,252	-90,852	-12.60%
Capital Outlay	80,770	125,604	0	686,940	164,555	420,000	863,000	443,000	105.48%
Debt Service	0	0	0	1,114,007	0	0	0	0	0.00%
Interfund Transfers	0	0	686	0	0	0	0	0	0.00%
Total EXPENDITURES	564,437	689,525	545,018	2,358,605	808,902	1,215,700	1,570,772	355,072	29.21%
Total Fund Revenue (Over)/Under Expenditures	-688,584	-559,125	-706,863	1,338,964	-170,875	0	0	0	

WAXHAW FIRE DISTRICT FUND**Fund Category Summary**

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Ad Valorem Taxes	-421,085	-423,087	-662,501	-690,931	-733,550	-713,627	-787,788	-74,161	10.39%
Local Option Sales Tax	-43,854	-68,231	-72,254	-109,801	-119,834	-109,800	-137,613	-27,813	25.33%
Other Funding Sources	0	0	0	0	0	-142,175	0	142,175	-100.00%
Contracts, Grants, and Subsidies	0	0	0	0	0	0	0	0	0.00%
Total REVENUE	-464,939	-491,318	-734,755	-800,732	-853,384	-965,602	-925,401	40,201	-4.16%
EXPENDITURES									
Contracts, Grants, and Subsidies	614,200	542,295	683,167	775,515	787,577	965,602	925,401	-40,201	-4.16%
Total EXPENDITURES	614,200	542,295	683,167	775,515	787,577	965,602	925,401	-40,201	-4.16%
Total Fund Revenue (Over)/Under Expenditures	149,261	50,977	-51,588	-25,217	-65,807	0	0	0	

FEE SUPPORTED FIRE DISTRICTS FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Non-Enterprise Charges For Services	-1,204,252	-1,209,113	-1,819,978	-1,973,377	-1,898,226	-2,283,962	-2,385,602	-101,640	4.45%
Total REVENUE	-1,204,252	-1,209,113	-1,819,978	-1,973,377	-1,898,226	-2,283,962	-2,385,602	-101,640	4.45%
<i>EXPENDITURES</i>									
Contracts, Grants, and Subsidies	1,215,934	1,165,021	1,785,108	2,057,967	1,874,156	2,283,962	2,385,602	101,640	4.45%
Total EXPENDITURES	1,215,934	1,165,021	1,785,108	2,057,967	1,874,156	2,283,962	2,385,602	101,640	4.45%
Total Fund Revenue (Over)/Under Expenditures	11,682	-44,092	-34,870	84,590	-24,071	0	0	0	

WESLEY CHAPEL FIRE DISTRICT FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Ad Valorem Taxes	-1,010,291	-1,079,596	-1,263,008	-1,282,935	-1,161,876	-1,138,025	-1,363,290	-225,265	19.79%
Local Option Sales Tax	-64,329	-161,646	-170,257	-209,358	-216,565	-209,358	-233,500	-24,142	11.53%
Other Funding Sources	0	0	0	0	0	-187,168	0	187,168	-100.00%
Total REVENUE	-1,074,620	-1,241,242	-1,433,265	-1,492,293	-1,378,441	-1,534,551	-1,596,790	-62,239	4.06%
<i>EXPENDITURES</i>									
Contracts, Grants, and Subsidies	1,117,831	1,184,552	1,396,397	1,427,808	1,306,801	1,534,551	1,596,790	62,239	4.06%
Total EXPENDITURES	1,117,831	1,184,552	1,396,397	1,427,808	1,306,801	1,534,551	1,596,790	62,239	4.06%
Total Fund Revenue (Over)/Under Expenditures	43,211	-56,690	-36,868	-64,485	-71,641	0	0	0	

HEMBY BRIDGE FIRE DISTRICT FUND**Fund Category Summary**

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Ad Valorem Taxes	-1,029,527	-1,064,986	-1,050,774	-1,095,609	-1,198,592	-1,168,267	-1,207,286	-39,019	3.34%
Local Option Sales Tax	-62,160	-96,734	-163,886	-179,054	-192,353	-179,054	-222,868	-43,814	24.47%
Other Funding Sources	0	0	0	0	0	-189,432	0	189,432	-100.00%
Total REVENUE	-1,091,687	-1,161,720	-1,214,660	-1,274,663	-1,390,945	-1,536,753	-1,430,154	106,599	-6.94%
EXPENDITURES									
Contracts, Grants, and Subsidies	1,151,500	1,130,500	1,162,301	1,264,433	1,297,852	1,536,753	1,430,154	-106,599	-6.94%
Total EXPENDITURES	1,151,500	1,130,500	1,162,301	1,264,433	1,297,852	1,536,753	1,430,154	-106,599	-6.94%
Total Fund Revenue (Over)/Under Expenditures	59,813	-31,220	-52,359	-10,230	-93,093	0	0	0	

STALLINGS FIRE DISTRICT FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Ad Valorem Taxes	-839,105	-867,216	-936,834	-946,909	-952,872	-926,616	-1,089,794	-163,178	17.61%
Local Option Sales Tax	-43,932	-132,149	-135,751	-154,596	-170,574	-154,595	-187,306	-32,711	21.16%
Other Funding Sources	0	0	0	0	0	-103,200	0	103,200	-100.00%
Total REVENUE	-883,037	-999,365	-1,072,585	-1,101,505	-1,123,446	-1,184,411	-1,277,100	-92,689	7.83%
<i>EXPENDITURES</i>									
Contracts, Grants, and Subsidies	908,344	978,541	1,020,566	1,099,024	1,109,655	1,184,411	1,277,100	92,689	7.83%
Total EXPENDITURES	908,344	978,541	1,020,566	1,099,024	1,109,655	1,184,411	1,277,100	92,689	7.83%
Total Fund Revenue (Over)/Under Expenditures	25,307	-20,824	-52,019	-2,481	-13,792	0	0	0	

WATER AND SEWER OPERATING FUND**Fund Category Summary**

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Non-Enterprise Charges For Services	0	-5,521	0	0	-12,722	-5,000	-5,000	0	0.00%
Enterprise Charges for Services	-26,803,088	-25,640,033	-27,848,871	-29,661,367	-30,228,313	-32,240,902	-33,506,437	-1,265,535	3.93%
Debt Proceeds - Restricted Revenue	0	-1,351,468	0	-36,420,424	0	0	0	0	0.00%
Investment Income	-2,002,264	-1,051,853	-717,774	-395,491	78,920	-338,444	-325,000	13,444	-3.97%
Other Revenue	-365,556	-52,674	-110,551	-112,171	-90,370	-24,481	-31,100	-6,619	27.04%
Other Funding Sources	0	0	0	0	0	-462,115	0	462,115	-100.00%
Total REVENUE	-29,170,908	-28,101,549	-28,677,196	-66,589,453	-30,252,484	-33,070,942	-33,867,537	-796,595	2.41%
EXPENDITURES									
Employee Compensation	3,920,116	3,780,228	3,726,083	3,782,497	3,909,853	4,611,299	4,267,461	-343,838	-7.46%
Employee Benefits	1,625,997	1,632,442	1,968,198	2,139,500	2,123,308	2,419,385	2,409,331	-10,054	-0.42%
Operating Cost	8,979,641	8,614,778	9,373,282	9,632,479	12,290,721	13,344,712	13,325,201	-19,511	-0.15%
Capital Outlay	561,632	71,166	62,914	136,101	371,359	1,085,717	560,000	-525,717	-48.42%
Contracts, Grants, and Subsidies	164,153	164,153	164,153	255,858	381,341	295,092	2,614,402	2,319,310	785.96%
Debt Service	7,422,256	9,711,861	8,101,915	46,362,699	6,888,131	6,632,374	6,155,226	-477,148	-7.19%
Interfund Transfers	5,656,137	3,636,620	3,116,932	4,344,855	7,808,944	4,682,363	4,535,916	-146,447	-3.13%
Total EXPENDITURES	28,329,932	27,611,248	26,513,477	66,653,989	33,773,657	33,070,942	33,867,537	796,595	2.41%
Total Fund Revenue (Over)/Under Expenditures	-840,976	-490,301	-2,163,719	64,536	3,521,172	0	0	0	

SOLID WASTE OPERATING FUND**Fund Category Summary**

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Other Taxes	-227,158	-299,190	-344,414	-372,658	-362,703	-365,000	-349,000	16,000	-4.38%
State Grants	0	-10,000	0	0	0	0	0	0	0.00%
Enterprise Charges for Services	-4,347,375	-3,564,866	-3,507,635	-3,789,357	-4,385,685	-3,971,181	-4,142,976	-171,795	4.33%
Investment Income	-351,171	-111,129	-60,138	-44,923	8,348	-35,000	-35,000	0	0.00%
Other Revenue	17	-132	-36	-984	-883	0	0	0	0.00%
Interfund Transfers	0	-465,970	0	-33,770	0	-816,252	0	816,252	-100.00%
Other Funding Sources	0	0	0	0	0	-111,498	0	111,498	-100.00%
Total REVENUE	-4,925,687	-4,451,287	-3,912,223	-4,241,692	-4,740,923	-5,298,931	-4,526,976	771,955	-14.57%
EXPENDITURES									
Employee Compensation	715,196	685,432	625,938	650,564	620,148	694,138	746,541	52,403	7.55%
Employee Benefits	256,563	277,171	333,044	368,627	329,581	398,130	453,251	55,121	13.84%
Operating Cost	3,475,201	3,180,387	3,045,321	3,154,738	3,312,489	3,138,203	3,167,184	28,981	0.92%
Capital Outlay	32,648	220,000	7,490	24,202	201,791	961,752	160,000	-801,752	-83.36%
Interfund Transfers	342,663	0	0	0	85,682	0	0	0	0.00%
Other Budgetary Accounts	0	0	0	0	0	106,708	0	-106,708	-100.00%
Total EXPENDITURES	4,822,271	4,362,990	4,011,793	4,198,131	4,549,691	5,298,931	4,526,976	-771,955	-14.57%
Total Fund Revenue (Over)/Under Expenditures	-103,416	-88,297	99,570	-43,561	-191,232	0	0	0	

STORMWATER FUND**Fund Category Summary**

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Non-Enterprise Charges For Services	0	0	0	0	0	-21,000	-5,000	16,000	-76.19%
Interfund Transfers	-175,516	-235,816	-179,807	-158,410	-208,944	-319,893	-287,282	32,611	-10.19%
Other Funding Sources	0	0	0	0	0	-28,179	0	28,179	-100.00%
Total REVENUE	-175,516	-235,816	-179,807	-158,410	-208,944	-369,072	-292,282	76,790	-20.81%
EXPENDITURES									
Employee Compensation	156,190	161,288	132,154	88,721	136,273	158,807	124,985	-33,822	-21.30%
Employee Benefits	39,374	40,784	42,699	35,960	50,176	59,987	49,398	-10,589	-17.65%
Operating Cost	5,093	3,743	17,535	20,638	14,887	143,478	117,899	-25,579	-17.83%
Capital Outlay	0	0	0	0	0	6,800	0	-6,800	-100.00%
Total EXPENDITURES	200,657	205,815	192,388	145,319	201,335	369,072	292,282	-76,790	-20.81%
Total Fund Revenue (Over)/Under Expenditures	25,141	-30,001	12,581	-13,091	-7,609	0	0	0	

WORKERS' COMPENSATION FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Investment Income	-27,171	-2,398	-1,666	7,248	2,105	0	0	0	0.00%
Other Revenue	-965	-22,116	-20,200	-22,843	-5,363	0	0	0	0.00%
Internal Service Fund Charges	0	0	-408,744	-388,398	-406,770	-490,343	-587,782	-97,439	19.87%
Total REVENUE	-28,136	-24,514	-430,610	-403,993	-410,029	-490,343	-587,782	-97,439	19.87%
<i>EXPENDITURES</i>									
Operating Cost	463,076	486,523	543,570	263,758	297,168	490,343	587,782	97,439	19.87%
Total EXPENDITURES	463,076	486,523	543,570	263,758	297,168	490,343	587,782	97,439	19.87%
Total Fund Revenue (Over)/Under Expenditures	434,940	462,009	112,960	-140,235	-112,860	0	0	0	

PENSION TRUST-RHCB PLAN (OPEB) FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Investment Income	-768	-23,269	-215,317	-58,397	-637,803	-750,000	-1,500,000	-750,000	100.00%
Internal Service Fund Charges	-360,000	-652,840	-2,930,712	-4,132,943	-2,187,782	-1,480,101	-2,852,921	-1,372,820	92.75%
Total REVENUE	-360,768	-676,109	-3,146,029	-4,191,340	-2,825,585	-2,230,101	-4,352,921	-2,122,820	95.19%
<i>EXPENDITURES</i>									
Other Budgetary Accounts	0	0	0	0	0	2,230,101	4,352,921	2,122,820	95.19%
Total EXPENDITURES	0	0	0	0	0	2,230,101	4,352,921	2,122,820	95.19%
Total Fund Revenue (Over)/Under Expenditures	-360,768	-676,109	-3,146,029	-4,191,340	-2,825,585	0	0	0	

PENSION TRUST-SEP.ALLOW.(OPEB) FUND**Fund Category Summary**

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
REVENUE									
Investment Income	-44,483	-16,079	-1,772	-8,779	1,840	0	0	0	0.00%
Internal Service Fund Charges	-891,907	-631,086	-564,349	-723,890	-1,092,962	-1,258,164	-1,810,468	-552,304	43.90%
Total REVENUE	-936,390	-647,165	-566,121	-732,669	-1,091,122	-1,258,164	-1,810,468	-552,304	43.90%
EXPENDITURES									
Employee Benefits	883,184	926,878	1,008,141	1,030,192	1,087,339	1,258,164	1,227,210	-30,954	-2.46%
Other Budgetary Accounts	0	0	0	0	0	0	583,258	583,258	0.00%
Total EXPENDITURES	883,184	926,878	1,008,141	1,030,192	1,087,339	1,258,164	1,810,468	552,304	43.90%
Total Fund Revenue (Over)/Under Expenditures	-53,206	279,713	442,020	297,523	-3,783	0	0	0	

HEALTH BENEFITS FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Investment Income	-43,631	-3,847	-19,369	2,328	-5,772	0	0	0	0.00%
Other Revenue	0	-35	0	-53,607	-87,570	0	0	0	0.00%
Internal Service Fund Charges	-8,637,421	-9,041,063	-9,201,925	-10,222,066	-10,345,603	-11,960,721	-12,890,880	-930,159	7.78%
Total REVENUE	-8,681,052	-9,044,945	-9,221,294	-10,273,345	-10,438,945	-11,960,721	-12,890,880	-930,159	7.78%
<i>EXPENDITURES</i>									
Operating Cost	8,324,067	8,764,146	9,022,831	10,390,766	10,157,042	11,842,776	12,019,600	176,824	1.49%
Other Budgetary Accounts	0	0	0	0	0	117,945	871,280	753,335	638.72%
Total EXPENDITURES	8,324,067	8,764,146	9,022,831	10,390,766	10,157,042	11,960,721	12,890,880	930,159	7.78%
Total Fund Revenue (Over)/Under Expenditures	-356,985	-280,799	-198,463	117,421	-281,904	0	0	0	

DENTAL BENEFITS FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Investment Income	-4,999	-3,572	-2,719	-1,464	593	0	0	0	0.00%
Internal Service Fund Charges	-526,658	-587,690	-600,752	-491,787	-517,142	-578,096	-596,069	-17,973	3.11%
Total REVENUE	-531,657	-591,262	-603,471	-493,251	-516,549	-578,096	-596,069	-17,973	3.11%
<i>EXPENDITURES</i>									
Operating Cost	476,188	496,980	527,446	538,877	513,282	542,593	596,069	53,476	9.86%
Other Budgetary Accounts	0	0	0	0	0	35,503	0	-35,503	-100.00%
Total EXPENDITURES	476,188	496,980	527,446	538,877	513,282	578,096	596,069	17,973	3.11%
Total Fund Revenue (Over)/Under Expenditures	-55,469	-94,282	-76,025	45,626	-3,267	0	0	0	

PROPERTY AND CASUALTY FUND

Fund Category Summary

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
<i>REVENUE</i>									
Investment Income	-7,628	-4,682	-2,959	-1,754	241	0	0	0	0.00%
Other Revenue	0	-2,006	-810	0	0	0	0	0	0.00%
Internal Service Fund Charges	-684,799	-738,887	-593,091	-656,827	-862,397	-650,789	-733,081	-82,292	12.64%
Other Funding Sources	0	0	0	0	0	0	-32,203	-32,203	0.00%
Total REVENUE	-692,427	-745,575	-596,860	-658,581	-862,155	-650,789	-765,284	-114,495	17.59%
<i>EXPENDITURES</i>									
Operating Cost	704,749	738,887	593,091	656,827	640,997	650,789	765,284	114,495	17.59%
Total EXPENDITURES	704,749	738,887	593,091	656,827	640,997	650,789	765,284	114,495	17.59%
Total Fund Revenue (Over)/Under Expenditures	12,322	-6,688	-3,769	-1,754	-221,159	0	0	0	

FY 2015 Operating and Capital Budget Ordinance

WHEREAS, the County Budget Officer (County Manager) has heretofore submitted an annual budget for the County for the fiscal year beginning July 1, 2014, and ending June 30, 2015, 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, 2014, and ending June 30, 2015; 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 \$344,794,514 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 2015 Operating and Capital Budget and in the County Manager's Addendum to the Proposed FY 2015 Operating and Capital Budget, which are hereby incorporated by reference, for the fiscal year beginning July 1, 2014 and ending June 30, 2015, a summary of which is attached to this ordinance as "Attachment A - Fund Resource Summary."

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 2015 Operating and Capital Budget and in the County Manager's Addendum to the Proposed FY 2015 Operating and Capital Budget, with a summary of estimated revenue in support of appropriations attached to this ordinance as "Attachment A - Fund Resource Summary".

Section IIIA. That there is hereby levied for the fiscal year beginning July 1, 2014, and ending June 30, 2015, for County Tax, the county-wide rate of .3064 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2014, 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 IIIB. In accordance with the General Assembly of North Carolina Session Law 2014-8, in order to fund the State mandated level of funding for the Union County Public Schools, there is hereby levied for the fiscal year beginning July 1, 2014, and ending June 30, 2015, for Schools' Tax, the county-wide rate of .4550 tax on each one hundred dollars (\$100) valuation of taxable property situated in the County, as listed for taxes as of January 1, 2014, 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, 2014, and ending June 30, 2015, 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, 2014, 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.

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 following year's budget appropriation as a fund balance added to the appropriation of taxes and fees collected in that year.

Section VI. That the tax rates and fire fees reflected in "Attachment B - Tax Rate and Fee Schedule" are approved and effective July 1st, 2014.

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 \$238,380,607, composed of \$176,684,109 previously appropriated funding and \$61,696,500 of additional funding, for capital projects in the Capital Budget for the 2015 fiscal year, as set forth in the Proposed FY 2015 Operating and Capital Budget and in the County Manager's Addendum to the Proposed FY 2015 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 XXIII 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 XA. 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, 2014 and ending June 30, 2015 is approved.

Section XB. 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, 2014 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, 2014, are hereby declared re-appropriated into the fiscal year beginning July 1, 2014, and estimated revenues adjusted accordingly.

Section XIII. The General Fund unassigned fund balance policy level is hereby established as twenty-percent (20%) of the FY 2015 Adopted General Fund budget. The unassigned fund balance will be reported to the Board of County Commissioners as part of the Comprehensive Annual Financial Report. It is the policy of the Board of County Commissioners that the General Fund unassigned fund balance above the policy level may be appropriated for one-time expenditures or to reduce long-term liabilities.

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

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

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

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 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 XXI. 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 XXII. In accordance with the General Assembly of North Carolina Session Law 2014-8, the Union County Board of County Commissioners hereby appropriates \$87,097,884 to the Union County Public Schools for Current Expense. Furthermore, recognizing the Board of Education's projected \$500,000 efficiency savings, the Board of County Commissioners requests the Current Expense funding be expended as follows:

- (a) \$83,021,859 for general expense funding.
- (b) \$161,654 for the increase in "State" benefit costs.
- (c) \$1,923,110 for increased Teacher Supplements.
- (d) \$791,261 for the local portion of state funded pay increases.
- (e) \$340,778 for the increase in Teacher Supplements at high priority schools.
- (f) ~~\$1,359,222~~ \$1,097,322 for merit increases for locally funded employees.
- (g) \$261,900 for estimated increases in utility costs.

Section XXIII. In accordance with the General Assembly of North Carolina Session Law 2014-8, the Union County Board of County Commissioners hereby appropriates \$19,531,582 to the Union County Public Schools for Capital. Furthermore, the Board of County Commissioners requests the Capital funding be expended as follows and further detailed in "Attachment C - Capital Projects Ordinance":

- (a) \$821,950 for Student Safety and Security capital projects.
- (b) \$9,736,880 for Roofing, Structure, and HVAC capital projects.
- (c) \$584,961 for Structural ADA Improvement capital projects.
- (d) \$7,504,488 for Other Facilities Projects.
- (e) \$84,444 for a bus.
- (f) \$377,359 for Technology.
- (g) \$421,500 for Improvements to Athletic Fields and Facilities

Section XXIV. In accordance with the General Statutes of the State of North Carolina Chapter 115C-429(c), the Board of County Commissioners requests, for FY 2015 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 2014.
- (b) A monthly report of monthly expenditures, by project for each of the categories outlined in section XXIII 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.
- (g) A certification by the Board of Education that the funding, as prescribed by Section XXII and Section XXIII, was expended for the prescribed purpose, and if not, where the funding was spent otherwise.

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 XXV. The County Manager's Plan of Work, as outlined in the County Manager's Proposed FY 2015 Operating and Capital Budget is hereby approved.

Section XXVI. 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 XXVII. 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 XXVIII. 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 XXIX. 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.

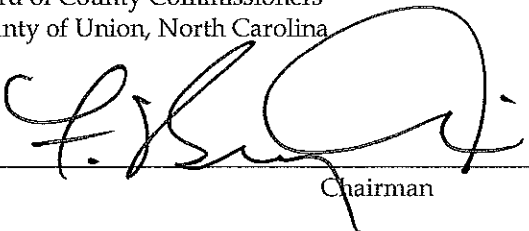
An emergency is defined for the purposes of this provision as an event that could not have been reasonably foreseen at the time of the adoption of the budget, and in which (i) an immediate threat to the public health, safety or welfare is involved and/or (ii) immediate action is required to protect or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

Section XXX. 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 XXXI. All attachments referred to in this ordinance are incorporated herein by reference including the Proposed FY 2015 Operating and Capital Budget document and the Addendum to the County Manager's Proposed FY 2015 Operating and Capital Budget.

Section XXXII. This ordinance is adopted on June 30th, 2014, and, unless otherwise specified herein, shall be effective on July 1st, 2014.

Board of County Commissioners
County of Union, North Carolina

By:  _____
Chairman

GENERAL FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-76,391,825
Local Option Sales Tax	-30,093,981
Other Taxes	-2,383,000
Unrestricted Intergovernmental Revenue	-82,500
Restricted Intergovernmental Revenue	-10,931,560
Federal Grants	-12,297,575
State Grants	-8,576,978
Non-Enterprise Charges For Services	-9,522,754
Debt Proceeds - Restrcticted Revenue	0
Investment Income	-500,000
Other Revenue	-6,875,801
Interfund Transfers	0
Other Funding Sources	-1,927,000
Total REVENUE	-159,582,974
EXPENDITURES	
Administrative Services	1,435,519
Board of Elections	1,138,215
Community Partners	7,252,551
Community Services	8,079,765
Emergency Services	12,481,228
General County Administration	14,280,359
Growth Management	2,752,995
Human Services	39,958,089
Public Works	-447,617
Register of Deeds	982,192
Sheriff's Office	26,363,100
Union County Public Schools	45,306,578
Total EXPENDITURES	159,582,974

SCHOOLS BUDGETARY FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-108,376,464
Total REVENUE	-108,376,464
EXPENDITURES	
General County Administration	1,746,998
Union County Public Schools	106,629,466
Total EXPENDITURES	108,376,464

INFORMATION TECHNOLOGY FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Non-Enterprise Charges For Services	-250
Internal Service Fund Charges	-2,134,209
Total REVENUE	-2,134,459
EXPENDITURES	
Administrative Services	2,134,459
Total EXPENDITURES	2,134,459

SOLID WASTE CAPITAL RESERVE FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	0
Interfund Transfers	0
Other Funding Sources	0
Total REVENUE	0
EXPENDITURES	
Public Works	0
Total EXPENDITURES	0

FACILITIES MANAGEMENT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Other Revenue	-200
Internal Service Fund Charges	-4,251,269
Total REVENUE	-4,251,469
EXPENDITURES	
Public Works	4,251,469
Total EXPENDITURES	4,251,469

FLEET MANAGEMENT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Internal Service Fund Charges	-860,322
Total REVENUE	-860,322
EXPENDITURES	
Human Services	860,322
Total EXPENDITURES	860,322

AUTOMATION ENHANCEMENT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Non-Enterprise Charges For Services	-115,000
Other Funding Sources	0
Total REVENUE	-115,000
EXPENDITURES	
Register of Deeds	115,000
Total EXPENDITURES	115,000

SPRINGS FIRE DISTRICT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-525,633
Local Option Sales Tax	-72,175
Other Funding Sources	0
Total REVENUE	-597,808
EXPENDITURES	
Emergency Services	597,808
Total EXPENDITURES	597,808

EMERGENCY TELEPHONE SYSTEM FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Other Taxes	-1,081,898
Investment Income	0
Interfund Transfers	0
Other Funding Sources	-488,874
Total REVENUE	-1,570,772
EXPENDITURES	
Emergency Services	1,570,772
Total EXPENDITURES	1,570,772

WAXHAW FIRE DISTRICT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-787,788
Local Option Sales Tax	-137,613
Other Funding Sources	0
Contracts, Grants, and Subsidies	0
Total REVENUE	-925,401
EXPENDITURES	
Emergency Services	925,401
Total EXPENDITURES	925,401

FEE SUPPORTED FIRE DISTRICTS FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Non-Enterprise Charges For Services	-2,385,602
Total REVENUE	-2,385,602
EXPENDITURES	
Emergency Services	2,385,602
Total EXPENDITURES	2,385,602

WESLEY CHAPEL FIRE DISTRICT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-1,363,290
Local Option Sales Tax	-233,500
Other Funding Sources	0
Total REVENUE	-1,596,790
EXPENDITURES	
Emergency Services	1,596,790
Total EXPENDITURES	1,596,790

HEMBY BRIDGE FIRE DISTRICT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-1,207,286
Local Option Sales Tax	-222,868
Other Funding Sources	0
Total REVENUE	-1,430,154
EXPENDITURES	
Emergency Services	1,430,154
Total EXPENDITURES	1,430,154

STALLINGS FIRE DISTRICT FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Ad Valorem Taxes	-1,089,794
Local Option Sales Tax	-187,306
Other Funding Sources	0
Total REVENUE	-1,277,100
EXPENDITURES	
Emergency Services	1,277,100
Total EXPENDITURES	1,277,100

WATER AND SEWER OPERATING FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Non-Enterprise Charges For Services	-5,000
Enterprise Charges for Services	-33,506,437
Debt Proceeds - Restrictied Revenue	0
Investment Income	-325,000
Other Revenue	-31,100
Other Funding Sources	0
Total REVENUE	-33,867,537
EXPENDITURES	
Public Works	33,867,537
Total EXPENDITURES	33,867,537

SOLID WASTE OPERATING FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Other Taxes	-349,000
State Grants	0
Enterprise Charges for Services	-4,142,976
Investment Income	-35,000
Other Revenue	0
Interfund Transfers	0
Other Funding Sources	0
Total REVENUE	-4,526,976
EXPENDITURES	
Public Works	4,526,976
Sheriff's Office	0
Total EXPENDITURES	4,526,976

STORMWATER FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Non-Enterprise Charges For Services	-5,000
Interfund Transfers	-287,282
Other Funding Sources	0
Total REVENUE	-292,282
EXPENDITURES	
Public Works	292,282
Total EXPENDITURES	292,282

WORKERS' COMPENSATION FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	0
Other Revenue	0
Internal Service Fund Charges	-587,782
Total REVENUE	-587,782
EXPENDITURES	
General County Administration	587,782
Total EXPENDITURES	587,782

PENSION TRUST-RHCB PLAN (OPEB) FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	-1,500,000
Internal Service Fund Charges	-2,852,921
Total REVENUE	-4,352,921
EXPENDITURES	
General County Administration	4,352,921
Total EXPENDITURES	4,352,921

PENSION TRUST-SEP.ALLOW.(OPEB) FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	0
Internal Service Fund Charges	-1,810,468
Total REVENUE	-1,810,468
EXPENDITURES	
General County Administration	1,810,468
Total EXPENDITURES	1,810,468

HEALTH BENEFITS FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	0
Other Revenue	0
Internal Service Fund Charges	-12,890,880
Total REVENUE	-12,890,880
EXPENDITURES	
General County Administration	12,890,880
Total EXPENDITURES	12,890,880

DENTAL BENEFITS FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	0
Internal Service Fund Charges	-596,069
Total REVENUE	-596,069
EXPENDITURES	
General County Administration	596,069
Total EXPENDITURES	596,069

PROPERTY AND CASUALTY FUND

Attachment A

Category/Service Area	FY 2015 Appropriation
REVENUE	
Investment Income	0
Other Revenue	0
Internal Service Fund Charges	-733,081
Other Funding Sources	-32,203
Total REVENUE	-765,284
EXPENDITURES	
General County Administration	765,284
Total EXPENDITURES	765,284

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	Actual FY 2013	Actual FY 2014	Proposed FY 2015	Increase / (Decrease)	I / (D) Percent
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General County Administration

Ad Valorem Tax Rates					
County Services Ad Valorem Tax Rate		.3064	.3064	0.0000	0.00%
Schools Ad Valorem Tax Rate		.3536	.4550	0.1014	28.68%
Total Ad Valorem Tax Rate	.6600	.6600	.7614	0.1014	15.36%

Emergency Services

Fire Tax District Fire Tax					
Hemby Bridge Fire Protection District	.0526	.0526	.0526	-	0.00%
Springs Fire Protection District	.0355	.0355	.0483	0.0128	36.06%
Stallings Fire Protection District	.0428	.0428	.0428	-	0.00%
Waxhaw Fire Protection District	.0386	.0386	.0386	-	0.00%
Wesley Chapel Fire Protection District	.0241	.0241	.0281	0.0040	16.60%

Fire Fee Districts & Fees	Allens Crossroads	Bakers	Beaver Lane	Fairview	Griffith Road	Jackson	Lanes Creek	New Salem	Providence	Sandy Ridge	Stacks Road	Univonville	Wingate
Percentage per request of maximum	100.00%	89.57%	100.00%	100.00%	100.00%	65.02%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Single Family Dwelling (S (max fee of \$100)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Unimproved Land-per acre	0.04	0.04	0.04	0.04	0.04	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04
-minimum (10% of fee)	10.00	8.96	10.00	10.00	10.00	6.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Animal/Horticulture (20% of fee)	20.00	17.91	20.00	20.00	20.00	13.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
Commercial < or = 5000 sq ft (100% of fee)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Commercial > 5000 sq ft (200% of fee)	200.00	179.14	200.00	200.00	200.00	130.04	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Mobile Home (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Duplex (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Triplex (150% of fee)	150.00	134.36	150.00	150.00	150.00	97.53	150.00	150.00	150.00	150.00	150.00	150.00	150.00
Other Family Dwellings (200% of fee)	200.00	179.14	200.00	200.00	200.00	130.04	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Cultural Facilities (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Educational Facilities (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Governmental Facilities (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Religious Facilities (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Fire Protection Facilities (same as SFD)	100.00	89.57	100.00	100.00	100.00	65.02	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Emergency Services (continued)								
Fire Marshal's Office (continued)								
Required Construction Permits & NC Fire Code Reference								
105.7.1	Automatic fire extinguishing systems	\$ -	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.2	Battery systems more than 50 gal liquid	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.3	Compressed gases	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.4	Fire alarm & detection systems & related equipment	-	per permit	75.00	per permit	75.00	per permit	- 0.00%
105.7.5	Fire pumps & related equipment	-	per permit	200.00	per permit	200.00	per permit	- 0.00%
105.7.6	Flammable & combustible liquids	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.7	Hazardous materials (quantities requiring a permit)	-	per permit	200.00	per permit	200.00	per permit	- 0.00%
105.7.8	Industrial ovens	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.10	Private fire hydrants	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.11	Spraying or dipping	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.12	Standpipe systems	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.7.13	Temporary membrane structures, tents and canopies	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
Required Operational Permits & NC Fire Code Reference *								
105.6.2	Amusement buildings	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.4	Carnivals & fairs	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
105.6.6	Combustible dust-producing operations	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.9	Covered mall buildings	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
105.6.13	Exhibits & trade shows	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
105.6.14	Explosives	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.16	Flammable & combustible liquids	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
105.6.16A	Operation of fuel dispensing facility	-	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	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.16C	Change contents of flammable/combustible liquid tank	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.16D	Manufacture, process, blend or refine flammable/combustible liquids	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.19	Fumigation & thermal insecticidal fogging	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.26	Liquid or gas fueled vehicles or equipment in assembly buildings	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
105.6.35	Private fire hydrants	-	per permit	50.00	per permit	50.00	per permit	- 0.00%
105.6.36	Pyrotechnic special effects	-	per permit	200.00	per permit	200.00	per permit	- 0.00%
105.6.41	Spraying & dipping	-	per permit	100.00	per permit	100.00	per permit	- 0.00%
105.6.43		-	per permit	50.00	per permit	50.00	per permit	- 0.00%
	On Site Fireworks Operational Assistants	-	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 2013		FY 2014		FY 2015		Increase /	I / (D)
	Rate	Basis	Rate	Basis	Rate	Basis	(Decrease)	Percent
Emergency Services (continued)								
Fire Marshal's Office (continued)								
Starting Work without a Permit		n/a	Double Permit Fee		Double Permit Fee			
Plan Review Fees								
• Building - less than or equal to 12,000 SF * **	-	per SF *	0.020	per SF *	0.020	per SF *	-	0.00%
• Building - greater than 12,000 SF **	-	per SF	0.015	per SF	0.015	per SF	-	0.00%
• Plan Review Fee for the public exhibition of pyrotechnics **	-	per event	100.00	per event	100.00	per event	-	0.00%
* Minimum Plan Review Fee	-	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								
Fire Inspection Fees								
Foster Home, Day Care, Therapeutic, & Group Home	-	per inspection	60.00	per inspection	60.00	per inspection	-	0.00%
ABC Inspection	-	per inspection	60.00	per inspection	60.00	per inspection	-	0.00%
Re-Inspection Fees								
• Additional inspection trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designed "Re-inspections." For each such "Re-inspection", the following fee schedule shall apply for each offense. This shall apply to all Inspections unless otherwise noted.								
- Initial Inspection		No Charge		No Charge		No Charge	same	n/a
- Re-inspection Fee	75.00	per inspection	75.00	per inspection	75.00	per inspection	-	0.00%
Expiring Permits								
A permit issued pursuant to G.S. 153-A-357 expires six months, or any lesser time fixed by ordinance of the county, after the date of issuance if the work authorized by the permit has not commenced. If after commencement the work is discontinued for a period of 12 months, the permit therefor immediately expires. No work authorized by a permit that has expired may thereafter be performed until a new permit has been secured. (G.S. 153A-358). Therefore, the following fees will be charged for permits that are allowed to expire:								
1) Permit expiring six months after issuance:								
A) A new, second, permit will be issued within six months of the expiration date of the first permit for a fee of ...	-	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								

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management								
Building and Code Enforcement								
Residential Dwelling Units								
<ul style="list-style-type: none"> Permits/new and additions, (attached, heated or unheated): Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area (under roof) by a cost per SF. * 	\$ 0.513	per SF	0.513	per SF	0.513	per SF	-	0.00%
<ul style="list-style-type: none"> Permits/new and additions, (detached, unheated): Permit fees for building and electrical permits shall be determined by multiplying the total gross building floor area by a cost per SF. * 	0.146	per SF	0.146	per SF	0.146	per SF	-	0.00%
<ul style="list-style-type: none"> 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. * 	0.710	per SF	-	per SF	-	per SF	-	0.00%
* These permits will be affected by a \$10.00 surcharge effective October 1, 1991 as mandated by House Bill 37 - "Homeowners Recovery Fund" (G.S. 87-15.6).	10.00	per permit	10.00	per permit	10.00	per permit	-	0.00%
Commercial Construction								
<ul style="list-style-type: none"> Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per SF as follows for each type of Occupancy Group - 12,000 SF and less: 								
Assembly	0.278	per SF	0.410	per SF	0.410	per SF	-	0.00%
Business	0.278	per SF	0.280	per SF	0.280	per SF	-	0.00%
Educational	0.278	per SF	0.410	per SF	0.410	per SF	-	0.00%
Factory/Industrial	0.149	per SF	0.220	per SF	0.220	per SF	-	0.00%
Hazardous	0.123	per SF	0.180	per SF	0.180	per SF	-	0.00%
Institutional	0.414	per SF	0.410	per SF	0.410	per SF	-	0.00%
Mercantile	0.187	per SF	0.190	per SF	0.190	per SF	-	0.00%
Residential	0.244	per SF	0.240	per SF	0.240	per SF	-	0.00%
Storage	-	per SF	0.310	per SF	0.310	per SF	-	0.00%
Utility	-	per SF	0.150	per SF	0.150	per SF	-	0.00%
Plan Review Fee	-	per SF	0.030	per SF	0.030	per SF	-	0.00%
<ul style="list-style-type: none"> Permit fees for building, electrical, plumbing, and mechanical permits shall be determined by multiplying the total gross building floor area by the cost per SF as follows for each type of Occupancy Group - greater than 12,000 SF. 								
Assembly	0.253	per SF	0.370	per SF	0.370	per SF	-	0.00%
Business	0.242	per SF	0.240	per SF	0.240	per SF	-	0.00%
Educational	0.253	per SF	0.370	per SF	0.370	per SF	-	0.00%
Factory/Industrial	0.121	per SF	0.180	per SF	0.180	per SF	-	0.00%
Hazardous	0.098	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	0.162	per SF	0.160	per SF	0.160	per SF	-	0.00%
Residential	0.219	per SF	0.220	per SF	0.220	per SF	-	0.00%
Storage	-	per SF	0.240	per SF	0.240	per SF	-	0.00%
Utility	-	per SF	0.120	per SF	0.120	per SF	-	0.00%
Plan Review Fee	-	per SF	0.020	per SF	0.020	per SF	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (continued)								
Building and Code Enforcement (continued)								
Electrical Schedule								
• Commercial by Power Service or Sub-Panel:								
0 - 100 AMPS	\$ 60.00	per unit	82.50	per unit	82.50	per unit	-	0.00%
101 - 200 AMPS	80.00	per unit	125.00	per unit	125.00	per unit	-	0.00%
201 - 400 AMPS	110.00	per unit	165.00	per unit	165.00	per unit	-	0.00%
401 - 600 AMPS	140.00	per unit	210.00	per unit	210.00	per unit	-	0.00%
601 - 1000 AMPS	165.00	per unit	250.00	per unit	250.00	per unit	-	0.00%
1001 - 2000 AMPS	220.00	per unit	330.00	per unit	330.00	per unit	-	0.00%
2001 - ABOVE AMPS	250.00	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	-	0.00%
101 - 200 AMPS	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	-	0.00%
401 - 600 AMPS	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	-	0.00%
1001 - 2000 AMPS	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	-	0.00%
• Low Voltage Wiring (Less than 120 Volts) *								
Power Service or Sub Panel (only, no additional electrical wiring) *	60.00	per unit	now Other Installations		now Other Installations		n/a	n/a
Electrical for Mechanical Change Out (wiring, heat, or A/C only) *	60.00	per unit	n/a		n/a		n/a	n/a
Wiring for Mechanical or Plumbing Change Out *	n/a		60.00	per unit	60.00	per unit	-	0.00%
Temporary Saw Pole (existing buildings and farm buildings) *	60.00	per unit	now Other Installations		now Other Installations		n/a	n/a
Replacement of electrical service for existing mobile homes *	60.00	per unit	now Other Installations		now Other Installations		n/a	n/a
Load Control Devices (per dwelling unit) *	60.00	per unit	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) *	60.00	per unit	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)	60.00	per unit	now Other Installations		now Other Installations		n/a	n/a
- Commercial *								
Pole Service -Based on Power Service Size (if over 100 AMPS refer to chart above)	80.00	per unit	now Other Installations		now Other Installations		n/a	n/a
- Residential *								
Identical Replacement of Equipment *	n/a		60.00	per unit	60.00	per unit	-	0.00%
Fee for ALL UNCLASSIFIED INSTALLATIONS *	60.00	per unit	n/a		n/a		n/a	n/a
Fees for All Other Installations *	n/a		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%
* New or upgrade of electrical service will be charged the above fee plus any associated trade fee.	n/a		applicable as of FY 2014 and after		applicable as of FY 2014 and after		same	n/a
• Solar Famrs								
Per megawatt up to 5 MW	n/a		1,000.00	per unit	1,000.00	per unit	-	0.00%
Per megawatt tp to 5-10 MW	n/a		850.00	per unit	850.00	per unit	-	0.00%
Per megawatt over 10 MW	n/a		775.00	per unit	775.00	per unit	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (continued)								
Building and Code Enforcement (continued)								
Mechanical Schedule								
• Heat Pump, Apollo Unit, Gas Pack or Furnace with AC *	\$ 60.00	per unit	n/a		n/a		n/a	n/a
Heat Pump, Gas Pack, Furnace with or without AC, etc. *	n/a		60.00	per unit	60.00	per unit	-	0.00%
Radiant Heat Sys., Wall Furnace, Unit Heater, Fireplace Insert, Gas Logs, Gas	60.00	per unit	n/a		n/a		n/a	n/a
Gas Water Heater (change out) *	60.00	per unit	n/a		n/a		n/a	n/a
Gas Line (only) *	60.00	per unit	n/a		n/a		n/a	n/a
Gas Water Heater, Light, Line, etc. *	n/a		60.00	per unit	60.00	per unit	-	0.00%
Mechanical unit for Mobile Home (only) *	60.00	per unit	n/a		n/a		n/a	n/a
Fee for ALL UNCLASSIFIED INSTALLATIONS *	60.00	per unit	n/a		n/a		n/a	n/a
Fee for ALL Other Installations *	n/a		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 *	66.00	per unit	-	per unit	-	per unit	-	n/a
Complete Renovation - Residential *	99.00	per unit	-	per unit	-	per unit	-	n/a
Each Toilet Room *	60.00	per unit	n/a		n/a		n/a	n/a
Gas Line *	60.00	per unit	n/a		n/a		n/a	n/a
Water Heater (change out) *	60.00	per unit	n/a		n/a		n/a	n/a
Water heater *	n/a		60.00	per unit	60.00	per unit	-	0.00%
Miscellaneous Fixtures *	n/a		60.00	per unit	60.00	per unit	-	0.00%
Fee for ALL UNCLASSIFIED INSTALLATIONS *	60.00	per unit	n/a		n/a		n/a	n/a
Fee for All Other Installations *	n/a		60.00	per unit	60.00	per unit	-	0.00%
* Each additional unit, same trip	16.50	per unit	n/a		n/a		n/a	n/a
* Each additional fixture, same trip	n/a		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%
InGround Pools - Commercial	140.00	per unit	210.00	per unit	210.00	per unit	-	0.00%
InGround 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	70% of Res. Sched.		70% of Res. Rate		70% of Res. Rate		-	0.00%
Move-In Residence	70% of Res. Sched.		70% of Res. Rate		70% of Res. Rate		-	0.00%
Residential Renovations (SF of the existing residence x rate x 50%)	0.513	per SF x 50%	0.513	per SF x 50%	0.513	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	n/a		60.00	per trailer	60.00	per trailer	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Building and Code Enforcement (Continued)								
Permit Fees Schedule (continued)								
Shell Building (initial permit, SF x fee of ____ Occupancy, as per Commercial Table Fee Schedule)		SF x Storage Occupancy Fee		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)		SF x Occup. Fee (see additional details to the left)		n/a		n/a	n/a	n/a
Upfit of Shell Building (SF x fee of occupancy determined)		n/a		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)	66.00	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	60.00	per unit	120.00	per unit	120.00	per unit	-	0.00%
Sprinklers	60.00	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)	60.00	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)	40.00	per unit	n/a		n/a		n/a	n/a
Zoning Permit		n/a		40.00 per unit		40.00 per unit	-	0.00%
Certificate of Occupancy - Commercial	5.00	per unit	-	per unit	-	per unit	-	n/a
Certificate of Occupancy - Residential	10.00	per unit	-	per unit	-	per unit	-	n/a
Building Permit Sign Card - Commercial	5.00	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	15.00	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	60.00	per unit	n/a		n/a		n/a	n/a
Refunds on Permits (no refunds after first inspection)		n/a		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 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Building and Code Enforcement (Continued)								
Additional Fees								
<ul style="list-style-type: none"> 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. 							same	n/a
<ul style="list-style-type: none"> 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 	\$ 60.00	per offense	80.00	per offense	80.00	per offense	-	0.00%
<ul style="list-style-type: none"> Additional inspections trips made necessary through the failure of any person, firm or corporation in charge of work, to give specific locations of work to be inspected, or to otherwise create conditions making such additional inspections or trips necessary, are hereby designated "Extra Inspections." For each such "Extra Inspection", a fee shall be imposed for each offense - Residential 	80.00	per offense	80.00	per offense	80.00	per offense	-	0.00%
<ul style="list-style-type: none"> 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: 							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 ...	60.00	per unit	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.		applicable to FY 2013	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.		applicable to FY 2013	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 ...	n/a		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.	n/a			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.	n/a			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"> 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. 	60.00	per unit	-	per unit	-	per unit	-	n/a

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Growth Management (Continued)								
Planning								
Major Subdivision (SD)								
• Preliminary Plan Review - 0 to 10 acres	\$	n/a		n/a	500.00	plus ...	500.00	100.00%
• Preliminary Plan Review - 0 to 10 acres (continued)		n/a		n/a	75.00	per acre (or portion thereof)	75.00	100.00%
• Preliminary Plan Review - 10+ acres		n/a		n/a	1,000.00	plus ...	1,000.00	100.00%
• Preliminary Plan Review - 10+ acres (continued)		n/a		n/a	75.00	per acre (or portion thereof)	75.00	100.00%
• Surcharge for traffic impact analysis		n/a		n/a	5.00	per AM and PM peak trips gener- ated by the site	5.00	100.00%
• Review	-		100.00	per SD review	100.00	per SD review	-	0.00%
Review (continued)	5.00	per lot	10.00	per lot w/in S	10.00	per lot w/in S	-	0.00%
• Planned Unit Development (PUD)	-		100.00	per PUD revie	100.00	per PUD revie	-	0.00%
Planned Unit Development (PUD, continued)	5.00	per lot	10.00	per lot w/in P	10.00	per lot w/in P	-	0.00%
• Final Plat		n/a		n/a	10.00	per lot	10.00	100.00%
Minor Subdivision (SD)								
• Review	25.00	per lot	25.00	per lot	25.00	per lot	-	0.00%
• Final Plat		n/a		n/a	50.00		50.00	100.00%
Non-Residential Review Fees								
• Review - less than 1 acre		n/a		n/a	500.00		500.00	100.00%
• Review - 1+ acres		n/a		n/a	500.00	plus ...	500.00	100.00%
• Review - 1+ acres (continued)		n/a		n/a	100.00	per acre (or portion thereof)	100.00	100.00%
• Surcharge for traffic impact analysis		n/a		n/a	5.00	per AM and PM peak trips gener- ated by the site	5.00	100.00%
Text Amendment	250.00	per amend.	300.00	per amend.	300.00	per amend.	-	0.00%
Rezoning								
• Rezoning	250.00	per rezoning †	400.00	per rezoning †	400.00	per rezoning †	-	0.00%
Rezoning (continued)	7.70	per adj. lot	12.22	per adj. lot	12.22	per adj. lot	-	0.00%
Rezoning Conditional								
• Rezoning Conditional	250.00	per rezoning †	500.00	per rezoning	500.00	per rezoning	-	0.00%
Rezoning Conditional (continued)	7.70	per adj. lot	12.22	per adj. lot	12.22	per adj. lot	-	0.00%
Revisions								
• Insignificant	Free		Free		Free		same	n/a
• Minor	Free		25.00	per revision	25.00	per revision	-	0.00%
• Significant	Free		100.00	per revision	100.00	per revision	-	0.00%
• Planned Unit Development (PUD)	25.00	per revision	100.00	per revision	100.00	per revision	-	0.00%
Comp Plan	10.00	per plan	15.00	per plan	15.00	per plan	-	0.00%
Ordinance	15.00	per ordinance	20.00	per ordinance	20.00	per ordinance	-	0.00%

Tax Rate and Fee Schedule

Attachment B

Service Area and Division	FY 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Human Services								
Public Health								
Environmental Health								
• Well Permit	\$ 400.00	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	150.00	per permit	180.00	per permit	180.00	per permit	-	0.00%
0 - 1.99 acres	250.00	per permit	300.00	per permit	300.00	per permit	-	0.00%
2.00 - 4.99 acres	300.00	per permit	360.00	per permit	360.00	per permit	-	0.00%
greater than 5.00	350.00	per permit	420.00	per permit	420.00	per permit	-	0.00%
Public Works								
Solid Waste Operating Fund								
Household Bagged Garbage								
• Small garbage bag (up to 13 gallons)	0.25	per bag	0.75	per bag	0.75	per bag	-	0.00%
• Large garbage bag (14 to 33 gallons)	0.75	per bag	1.25	per bag	1.25	per bag	-	0.00%
• Extra-large garbage bag (34 to a maximum of 55 gallons)	-	per bag	5.00	per bag	5.00	per bag	-	0.00%
Tipping Fees								
• Municipal solid waste tipping fee (1)	45.00	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)	68.00	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.	n/a			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.	n/a			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 2013		FY 2014		FY 2015		Increase / (Decrease)	I / (D) Percent
	Rate	Basis	Rate	Basis	Rate	Basis		
Public Works								
Water and Land Resources (Stormwater)								
Stormwater Plan Reviews - Residential								
• General Drainage	\$ -		200.000	per site +	200.000	per site +	-	0.00%
General Drainage (continued)	-		10.000	per acre	10.000	per acre	-	0.00%
• General Drainage with Detention	-		200.000	per site +	200.000	per site +	-	0.00%
General Drainage with Detention (continued)	-		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	-	0.00%
• Revisions to Approved Plans - Minor	-		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	-	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)	-	0.00%
• General Drainage with Detention	-		250.000	per disturbed	250.000	per disturbed	-	0.00%
General Drainage with Detention (continued, SMF: stormwater management facility)	-		300.000	per SMF	300.000	per SMF	-	0.00%
Floodplain Reviews								
• Minor	-		100.000	per review	100.000	per review	-	0.00%
• Flood Study (No-Rise)	-		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 +	-	0.00%
Flood Study (No-Rise, continued, new or modified crossings)	-		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 +	-	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 +	-	0.00%
Major Encroachment Impact (per each CLOMR & LOMR, continued, new or modified crossings)	-		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	-	0.00%
• Major - if less than 15 lots with common area, roads, etc.	-		150.000	per plat	150.000	per plat	-	0.00%
Major - if 15 lots or greater	-		10.000	per lot within	10.000	per lot within	-	0.00%
• Surety Review (renewals, reductions, releases)	-		150.000	per survey	150.000	per survey	-	0.00%

GENERAL CPO FUND

Attachment C

Program Sources and Uses	Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>REVENUE</i>			
FY 2016 General Obligation Bonds	0	-7,000,000	-7,000,000
General PayGo	-61,143,432	-4,768,503	-65,911,935
GO Bonds	-467,500	0	-467,500
Grant Funding	-459,940	-52,265	-512,205
Other Activities	-606,479	0	-606,479
Utility Fund Balance	-327,500	0	-327,500
Total Sources	-63,004,851	-11,820,768	-74,825,619
<i>EXPENDITURES</i>			
4H Pavilion and Ancillary Facilities	80,000	0	80,000
Facilities Maintenance and Renewal	14,971,938	450,000	15,421,938
Firearms Training and Qualifications Range	4,555,665	2,000,000	6,555,665
Growth Management	123,400	0	123,400
Human Services Automation and Record Management	2,427,661	104,530	2,532,191
Human Services Campus	35,150,000	7,000,000	42,150,000
IT Infrastructure and Efficiency Enhancements	1,904,000	516,238	2,420,238
Jail and Sheriff's Office Replacement and Expansion Program	1,922,745	0	1,922,745
Jesse Helms Park Development	1,519,442	0	1,519,442
Law Enforcement Facilities Expansion & Renovations	250,000	0	250,000
Park Development and Renewal	100,000	0	100,000
South Piedmont Community College	0	1,750,000	1,750,000
Total Projects	63,004,851	11,820,768	74,825,619

WATER & SEWER CAPITAL PROJECTS FUND

Attachment C

Program Sources and Uses	Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>REVENUE</i>			
Developer Funded	-1,864,654	0	-1,864,654
FY 2015 Water and Wastewater Rev Bonds	-44,382,430	-5,065,850	-49,448,280
FY 2017 Water and Wastewater Rev Bonds	-1,666,800	0	-1,666,800
Grant Funding	-1,961,300	0	-1,961,300
Utility Pay Go	-40,564,068	-25,278,300	-65,842,368
Total Sources	-90,439,252	-30,344,150	-120,783,402
<i>EXPENDITURES</i>			
853 South Zone Improvements	412,000	0	412,000
853 West Zone Improvements	412,000	1,283,000	1,695,000
Additional Anson Capacity	600,700	1,493,000	2,093,700
Crooked Creek Basin Improvements	2,686,950	8,662,850	11,349,800
CRWTP Improvements	25,950,820	0	25,950,820
Eastside Wastewater Improvements	8,937,957	5,900,000	14,837,957
New 880 Pressure Zone	10,900,245	0	10,900,245
Short Line Extensions	1,360,000	731,000	2,091,000
Town Center Sewer Development	2,007,440	0	2,007,440
Twelve Mile Creek WWTP System Improvements	14,900,615	4,745,000	19,645,615
UCPW Buildings & Improvements	10,915,376	0	10,915,376
Wastewater Pump Station Improvements	592,700	1,622,300	2,215,000
Wastewater Rehabilitation and Replacement	3,957,960	1,666,000	5,623,960
Water & Wastewater Master Planning	0	318,000	318,000
Water Rehabilitation and Replacement	3,915,979	1,485,000	5,400,979
Water Tank Rehabilitation	639,000	318,000	957,000
Yadkin River Water Supply	2,249,510	2,120,000	4,369,510
Total Projects	90,439,252	30,344,150	120,783,402

GENERAL CPO FUND - SCHOOLS

Attachment C

Project Sources and Uses		Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>REVENUE</i>				
General PayGo		-23,240,006	-19,531,582	-42,771,588
Total Sources		-23,240,006	-19,531,582	-42,771,588
<i>EXPENDITURES</i>				
Benton Heights Elementary	Benton Heights Elementary Roof	505,395	0	505,395
Benton Heights Elementary	Fire Alarm	0	57,000	57,000
Benton Heights Elementary	Flooring	0	24,150	24,150
Benton Heights Elementary	Partial Roofing Building 1(870 sf)	0	16,500	16,500
Central Academy of Technology and Arts	Partial Roofing	0	667,500	667,500
Central Academy of Technology and Arts	Partitions Replacement in Restrooms	0	30,000	30,000
Central Academy of Technology and Arts	Strategic Fencing and HID's	0	11,250	11,250
Cosmetology	Fire Alarm	0	35,000	35,000
Cosmetology	Security System	0	15,000	15,000
Cuthbertson High School	Strategic Fencing and HID's	0	4,500	4,500
Cuthbertson Middle School	Strategic Fencing and HID's	0	2,250	2,250
East Elementary	Fire Alarm	0	51,250	51,250
East Union Middle	Administration A/R	0	49,391	49,391
East Union Middle	East Union Middle Roof	326,970	0	326,970
East Union Middle	Fire Alarm	0	57,000	57,000
East Union Middle	Partial Roofing	0	61,550	61,550
East Union Middle	Security System	0	17,000	17,000
East Union Middle	Strategic Fencing and HID's	0	9,250	9,250
Forest Hills High	ADA Issues on Playfields	0	97,680	97,680
Forest Hills High	Electric Water Cooler Replacement	0	11,000	11,000
Forest Hills High	Forest Hills High Roof	406,485	0	406,485
Forest Hills High	Handrails/Ramps	0	38,500	38,500
Forest Hills High	Partial Roofing	0	508,500	508,500
Forest Hills High	Stadium emergency lights	0	16,500	16,500
Forest Hills High	Strategic Fencing and HID's	0	11,750	11,750

GENERAL CPO FUND - SCHOOLS

Attachment C

Project Sources and Uses		Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>EXPENDITURES</i>				
Hemby Bridge Elementary	Fire Alarm	0	55,000	55,000
Hemby Bridge Elementary	Hemby Bridge Elementary Roof	307,350	0	307,350
Hemby Bridge Elementary	Partial Roofing	0	36,650	36,650
Indian Trail Elementary	ADA access	0	75,000	75,000
Indian Trail Elementary	Electrical Upgrades	0	51,230	51,230
Indian Trail Elementary	Indian Trail Elementary Roof	355,065	0	355,065
Indian Trail Elementary	Partial Roofing	0	389,900	389,900
Marshville Elementary	Marshville Elementary Roof	425,685	0	425,685
Marvin Ridge High	Strategic Fencing and HID's	0	13,500	13,500
Marvin Ridge Middle	Strategic Fencing and HID's	0	11,250	11,250
Monroe High	Monroe High Roof	300,050	0	300,050
Monroe High	Partial Roofing	0	712,900	712,900
Monroe High	Security System	0	15,000	15,000
Monroe High	Sidewalk Repair	0	28,000	28,000
Monroe High	Strategic Fencing and HID's	0	18,750	18,750
Monroe Middle	Monroe Middle Roof	157,410	0	157,410
Monroe Middle	Partial Roofing	0	33,200	33,200
Monroe Middle	Restroom Renovations	0	210,000	210,000
Monroe Middle	Strategic Fencing and HID's	0	8,750	8,750
New Salem Elementary	New Salem Elementary Roof	312,150	0	312,150
Old Fairview	Fire Alarm	0	57,000	57,000
Old Fairview	Security System	0	17,000	17,000
Parkwood High	Fire Alarm	0	57,000	57,000
Parkwood High	Parkwood High Roof	563,940	0	563,940
Parkwood High	Partial Roofing	0	960,450	960,450
Parkwood High	Replace Track	0	405,000	405,000
Parkwood Middle	Exterior Door Replacement	0	70,000	70,000
Parkwood Middle	Install Entry Vestibule	0	37,500	37,500

GENERAL CPO FUND - SCHOOLS

Attachment C

Project Sources and Uses		Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>EXPENDITURES</i>				
Parkwood Middle	Parkwood Middle Roof	1,477,380	0	1,477,380
Parkwood Middle	Partitions Replacement in Restrooms	0	100,000	100,000
Parkwood Middle	Strategic Fencing and HID's	0	11,400	11,400
Piedmont High	Piedmont High Roof	136,000	0	136,000
Piedmont High	Security System	0	19,000	19,000
Piedmont High	Strategic Fencing and HID's	0	14,500	14,500
Piedmont High	UCPS - Piedmont High School Stadium	1,742,334	0	1,742,334
Piedmont Middle	Install Entry Vestibule	0	37,500	37,500
Piedmont Middle	Partial Roofing	0	1,081,900	1,081,900
Piedmont Middle	Piedmont Middle Roof	34,950	0	34,950
Piedmont Middle	Stormwater Replacement	0	175,000	175,000
Piedmont Middle	Strategic Fencing and HID's	0	12,250	12,250
Porter Ridge High	Strategic Fencing and HID's	0	13,500	13,500
Porter Ridge Middle	Strategic Fencing and HID's	0	11,250	11,250
Prospect Elementary	ADA Project	0	152,781	152,781
Prospect Elementary	Flooring	0	252,415	252,415
Prospect Elementary	Partitions Replacement in Restrooms	0	30,000	30,000
Prospect Elementary	Toilet Rooms	0	86,781	86,781
Rock Rest Elementary	Classroom A/R	0	1,951,000	1,951,000
Sardis Elementary	Fire Alarm	0	55,000	55,000
South Providence School	Partitions Replacement in Restrooms	0	15,000	15,000
South Providence School	South Providence Roof	487,140	0	487,140
South Providence School	Strategic Fencing and HID's	0	7,250	7,250
Sun Valley High	Partial Roofing	0	565,500	565,500
Sun Valley High	Replace VCT	0	93,620	93,620
Sun Valley High	Strategic Fencing and HID's	0	13,250	13,250
Sun Valley High	Sun Valley High Roof	503,200	0	503,200
Sun Valley Middle	Install Entry Vestibule	0	37,500	37,500

GENERAL CPO FUND - SCHOOLS

Attachment C

Project Sources and Uses		Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>EXPENDITURES</i>				
Sun Valley Middle	Partial Roofing	0	461,000	461,000
Sun Valley Middle	Partitions and Fixture Replacement in Restrooms	0	65,000	65,000
Sun Valley Middle	Security System	0	17,000	17,000
Sun Valley Middle	Strategic Fencing and HID's	0	11,550	11,550
Sun Valley Middle	Sun Valley Middle Roof	1,091,400	0	1,091,400
Technology Services	Technical Services Roof	204,315	0	204,315
UCPS Facility/Maintenance	Fire Alarm	0	42,500	42,500
Union Elementary	Fire Alarm	0	55,000	55,000
Unionville Elementary	Unionville Elementary Roof	13,680	0	13,680
Various	Additional Capital Outlay FY 2014	5,357,859	0	5,357,859
Various	Capital Outlay Alloc - FY 2011	1,303,552	0	1,303,552
Various	Capital Outlay Alloc - FY 2013	4,000,000	0	4,000,000
Various	Roofing Maintenance	0	325,000	325,000
Various	UCPS - Other Facilities, ADA, & IT	230,791	0	230,791
Various	UCPS - Safety And Security	1,026,875	0	1,026,875
Various	UCPS Buses	0	84,444	84,444
Various	UCPS Technology	0	377,359	377,359
Walter Bickett Education Center	Security Key Pad	0	5,000	5,000
Walter Bickett Education Center	Walter Bickett Education Center Roof	622,440	0	622,440
Walter Bickett Elementary	Classroom A/R	0	1,876,000	1,876,000
Weddington Elementary	Weddington Middle/Elementary Roof	349,665	0	349,665
Weddington High	Strategic Fencing and HID's	0	6,750	6,750
Weddington Middle	Partial Roofing	0	2,585,500	2,585,500
Weddington Middle	Strategic Fencing and HID's	0	2,250	2,250
Wesley Chapel Elementary	Partitions and Fixture Replacement in Restrooms	0	63,495	63,495
Wesley Chapel Elementary	Wesley Chapel Elementary Roof	39,300	0	39,300
Wesley Chapel Elementary	Wiring	0	13,200	13,200
Western Union Elementary	Flooring	0	241,699	241,699

GENERAL CPO FUND - SCHOOLS

Attachment C

Project Sources and Uses		Project To-Date Appropriation	Proposed FY 2015	Total Appropriation
<i>EXPENDITURES</i>				
Western Union Elementary	Partial Roofing	0	1,002,900	1,002,900
Western Union Elementary	Western Union Elementary Roof	288,500	0	288,500
Western Union Elementary	Wiring	0	18,500	18,500
Wingate Elementary	Classroom and Office A/R	0	2,485,437	2,485,437
Wingate Elementary	Wingate Elementary Roof	670,125	0	670,125
Total Projects		23,240,006	19,531,582	42,771,588

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
4-H Program Assistant	58	26,517	33,147	39,776	4201	N	2
911 Operations Manager	73	51,679	64,599	77,519	1318	E	6
Absentee Ballot Coordinator - RPT	62	31,681	39,601	47,522	1107	N	6
Accounting Clerk	57	25,355	31,694	38,033	2513	N	6
Accounting Specialist II/PW	69	43,283	54,104	64,925	2868	N	6
Accounting Technician I/Elections - RPT	61	30,291	37,863	45,436	1109	N	6
Accounting Technician I/Health	61	30,291	37,863	45,436	4142	N	6
Accounting Technician I/Social Services	61	30,291	37,863	45,436	4049	N	6
Accounting Technician I/Social Services - RPT	61	30,291	37,863	45,436	4006	N	6
Accounting Technician II/Finance	63	33,128	41,410	49,692	1817	N	6
Accounting Technician II/Health	63	33,128	41,410	49,692	4135	N	6
Accounting Technician II/Sheriff	63	33,128	41,410	49,692	3107	N	6
Accounting Technician II/Social Services	63	33,128	41,410	49,692	4040	N	6
Accounting Technician III/Finance	65	36,220	45,274	54,329	1804	N	6
Accounting Technician III/Health	65	36,220	45,274	54,329	4171	N	6
Accounting Technician III/Public Works	65	36,220	45,274	54,329	2863	N	6
Accounting Technician III/Sheriff	65	36,220	45,274	54,329	3120	N	6
Accounting Technician III/Social Services	65	36,220	45,274	54,329	4020	N	6
Accounting Technician IV/Health	67	39,565	49,457	59,348	4105	N	6
Accounting Technician IV/Health/Billing	67	39,565	49,457	59,348	4175	N	6
Accounting Technician IV/Sheriff	67	39,565	49,457	59,348	3106	N	6
Accounting Technician IV/Social Services	67	39,565	49,457	59,348	4051	N	6
Administrative Assistant II/Elections	64	34,631	43,289	51,947	1105	N	6
Administrative Assistant II/Finance	64	34,631	43,289	51,947	1806	N	6
Administrative Assistant II/Tax Administration	64	34,631	43,289	51,947	1013	N	6
Administrative Assistant/Facilities Management	62	31,681	39,601	47,522	2887	N	6
Administrative Assistant/Parks & Recreation	62	31,681	39,601	47,522	2502	N	6
Administrative Assistant/Public Works/Business Operations	62	31,681	39,601	47,522	2855	N	6
Administrative Assistant/Public Works/Customer Service	62	31,681	39,601	47,522	2807	N	6
Administrative Assistant/Sheriff	62	31,681	39,601	47,522	3104	N	6
Administrative Assistant/Transportation	62	31,681	39,601	47,522	3513	N	6
Administrative Officer I/Health	66	37,864	47,330	56,796	4146	N	6
Administrative Officer I/Sheriff	66	37,864	47,330	56,796	3178	N	6
Administrative Officer II/Sheriff	69	43,283	54,104	64,925	3112	N	6

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Administrative Secretary/Central Administration	60	28,957	36,196	43,436	1205	N	6
Administrative Secretary/Elections	60	28,957	36,196	43,436	1102	N	6
Administrative Secretary/Fleet Management	60	28,957	36,196	43,436	2005	N	6
Administrative Secretary/Planning	60	28,957	36,196	43,436	2710	N	6
Administrative Secretary/Veterans	60	28,957	36,196	43,436	3402	N	6
Animal Care Specialist	61	30,291	37,863	45,436	3168	N	3
Applications & Systems Manager	70	45,240	56,550	67,860	1524	E	2
Assessment Administration Supervisor	71	47,282	59,102	70,922	1015	E	1
Assistant Branch Manager I	64	34,631	43,289	51,947	2321	N	1
Assistant Branch Manager II	65	36,220	45,274	54,329	2336	N	1
Assistant County Manager	88	100,356	125,445	150,534	1208	E	1
Assistant Division Director, Library	75	56,501	70,626	84,751	2302	E	1
Assistant Division Director, Parks & Recreation	74	54,033	67,541	81,049	2514	E	1
Assistant Division Director, Transportation & Nutrition	70	45,240	56,550	67,860	3514	E	1
Assistant Fire Marshal I	62	31,681	39,601	47,522	1904	N	4
Assistant Fire Marshal II	64	34,631	43,289	51,947	1907	N	4
Assistant Fire Marshal III	65	36,220	45,274	54,329	1908	N	4
Assistant Human Resources Director	71	47,282	59,102	70,922	2602	E	1
Assistant Public Works Director	85	87,931	109,914	131,897	2900	E	1
Assistant Register of Deeds - PT	65	36,220	45,274	54,329	3096	N	6
Assistant Register of Deeds I	61	30,291	37,863	45,436	3007	N	6
Assistant Register of Deeds II	63	33,128	41,410	49,692	3008	N	6
Assistant Register of Deeds III	65	36,220	45,274	54,329	3009	N	6
Assistant Shift Supervisor Telecommunicator	64	34,631	43,289	51,947	1320	N	3
Assistant to the Manager	79	67,423	84,279	101,134	1210	E	1
Auditor	66	37,864	47,330	56,796	1004	N	2
Automation Coordinator	68	41,382	51,727	62,072	2338	N	2
Automation Specialist	66	37,864	47,330	56,796	2346	N	2
Automotive Mechanic	69	43,283	54,104	64,925	2001	N	7
Automotive Technician	61	30,291	37,863	45,436	2004	N	7
Benefits Specialist	65	36,220	45,274	54,329	2611	N	2
Billing Representative - PT	61	30,291	37,863	45,436	3596	N	6
Billing Services Representative	61	30,291	37,863	45,436	2814	N	6
Billing Services Supervisor	64	34,631	43,289	51,947	2813	E	6

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Branch Manager I	66	37,864	47,330	56,796	2334	E	1
Branch Manager II	67	39,565	49,457	59,348	2335	E	1
Building Permit Supervisor	64	34,631	43,289	51,947	2127	N	6
Building, Plumbing, & Mechanical Inspector	69	43,283	54,104	64,925	2120	N	1
CAD Technician	66	37,864	47,330	56,796	1326	N	3
Captain	78	64,500	80,625	96,750	3141	E	4
Cash & Debt Management Analyst	69	43,283	54,104	64,925	1820	E	2
Chief Deputy Sheriff	83	80,472	100,590	120,708	3102	E	1
CIP Construction Manager	76	59,054	73,818	88,581	2843	E	1
CIP Program Manager	78	64,500	80,625	96,750	2874	E	1
Circulation Assistant Manager	63	33,128	41,410	49,692	2331	N	1
Circulation Manager	65	36,220	45,274	54,329	2348	E	1
Civilian Crime Scene Technician	64	34,631	43,289	51,947	3135	N	3
Civilian Evidence Technician	61	30,291	37,863	45,436	3134	N	6
Classification and Compensation Analyst	68	41,382	51,727	62,072	2607	N	2
Clerk	56	24,249	30,311	36,374	2503	N	6
Clerk to the Board	NG				1202	N/A	1
Clinical Social Worker	71	47,282	59,102	70,922	4030	E	2
Collection Specialist	60	28,957	36,196	43,436	3314	N	6
Collection Technician	58	26,517	33,147	39,776	3313	N	6
Collections Analyst	62	31,681	39,601	47,522	2864	N	6
Commercial Building Inspector	70	45,240	56,550	67,860	2116	N	1
Communications Officer	72	49,438	61,798	74,157	1206	E	1
Community Health Asst/Breast Feeding Counselor	55	23,170	28,962	34,755	4152	N	2
Community Social Services Assistant/Adult - PT	55	23,170	28,962	34,755	4096	N	8
Community Social Services Assistant/Children - PT	55	23,170	28,962	34,755	4087	N	8
Community Social Services Assistant/Children's Svcs.	55	23,170	28,962	34,755	4003	N	8
Computing Consultant I	69	43,283	54,104	64,925	4026	N	2
Conservation Education Specialist - RPT	63	33,128	41,410	49,692	3206	N	2
Construction Inspector II	63	33,128	41,410	49,692	2820	N	1
Construction Inspector III	65	36,220	45,274	54,329	2819	N	1
Construction Inspector Supervisor	68	41,382	51,727	62,072	2891	N	1
Contract Specialist	67	39,565	49,457	59,348	1603	N	6
Controller	78	64,500	80,625	96,750	1819	E	1

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Corporal I	69	43,283	54,104	64,925	3147	N	4
Corporal II	70	45,240	56,550	67,860	3116	N	4
County Manager	NG				1201	N/A	1
Crime Analyst	68	41,382	51,727	62,072	3121	N	2
Crime Scene Analyst	65	36,220	45,274	54,329	3114	N	3
Customer Service Manager	70	45,240	56,550	67,860	2901	E	6
Customer Service Representative	56	24,249	30,311	36,374	3182	N	6
Customer Service Representative IV	61	30,291	37,863	45,436	2809	N	6
Customer Service Supervisor	64	34,631	43,289	51,947	2815	E	6
Data Entry Operator II	58	26,517	33,147	39,776	4011	N	6
Day Care Coordinator	67	39,565	49,457	59,348	4034	E	1
Dental Assistant - RPT	60	28,957	36,196	43,436	4172	N	5
Dental Hygienist - RPT	69	43,283	54,104	64,925	4168	N	3
Deputy Clerk to the Board	70	45,240	56,550	67,860	1207	N	6
Deputy Fire Marshal	67	39,565	49,457	59,348	1903	N	4
Deputy Register of Deeds I	57	25,355	31,694	38,033	3004	N	6
Deputy Register of Deeds II	58	26,517	33,147	39,776	3005	N	6
Deputy Register of Deeds III	60	28,957	36,196	43,436	3006	N	6
Deputy Sheriff I	64	34,631	43,289	51,947	3150	N	4
Deputy Sheriff I - PT	64	34,631	43,289	51,947	3196	N	4
Deputy Sheriff I/Detective	66	37,864	47,330	56,796	3148	N	4
Deputy Sheriff I/Drug Investigator	66	37,864	47,330	56,796	3125	N	4
Deputy Sheriff I/K-9	66	37,864	47,330	56,796	3127	N	4
Deputy Sheriff II	65	36,220	45,274	54,329	3152	N	4
Deputy Sheriff II/Detective	66	37,864	47,330	56,796	3172	N	4
Deputy Sheriff II/Drug Investigator	66	37,864	47,330	56,796	3117	N	4
Deputy Sheriff II/K-9	66	37,864	47,330	56,796	3126	N	4
Deputy Sheriff Master	66	37,864	47,330	56,796	3154	N	4
Deputy Sheriff Master/Detective	66	37,864	47,330	56,796	3119	N	4
Deputy Sheriff Master/Drug Investigator	66	37,864	47,330	56,796	3149	N	4
Deputy Sheriff Master/K-9	66	37,864	47,330	56,796	3155	N	4
Deputy Tax Collector Supervisor I	68	41,382	51,727	62,072	3315	E	1
Deputy Tax Collector Supervisor II	69	43,283	54,104	64,925	3309	E	1
Detention Officer I	64	34,631	43,289	51,947	3156	N	4

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Detention Officer II	65	36,220	45,274	54,329	3157	N	4
Detention Officer Master	66	37,864	47,330	56,796	3170	N	4
Development Review Manager	76	59,054	73,818	88,581	2889	E	1
Director, Elections	74	54,033	67,541	81,049	1101	E	1
Dispatch Supervisor	65	36,220	45,274	54,329	3113	N	3
Dispatcher I/Sheriff	61	30,291	37,863	45,436	3132	N	6
Dispatcher II/Sheriff	62	31,681	39,601	47,522	3176	N	6
Dispatcher Master/Sheriff	63	33,128	41,410	49,692	3177	N	6
Dispatcher/Transportation	59	27,707	34,634	41,561	3502	N	6
District Manager, Soil & Water Conservation	66	37,864	47,330	56,796	3205	E	1
Division Director, Assessment	76	59,054	73,818	88,581	1049	E	1
Division Director, Budget	78	64,500	80,625	96,750	1818	E	1
Division Director, Building Code Enforcement	77	61,720	77,150	92,580	2101	E	1
Division Director, Business Operations/Human Services	77	61,720	77,150	92,580	4064	E	1
Division Director, Business Operations/Public Works	77	61,720	77,150	92,580	2862	E	1
Division Director, Communications	78	64,500	80,625	96,750	1301	E	1
Division Director, Engineering	81	73,663	92,079	110,495	2811	E	1
Division Director, Facilities	79	67,423	84,279	101,134	2882	E	1
Division Director, Information Systems	81	73,663	92,079	110,495	1501	E	1
Division Director, Library	80	70,486	88,108	105,729	2301	E	1
Division Director, Parks & Recreation	77	61,720	77,150	92,580	2501	E	1
Division Director, Planning	81	73,663	92,079	110,495	2706	E	1
Division Director, Procurement	78	64,500	80,625	96,750	1601	E	1
Division Director, Public Health	85	87,931	109,914	131,897	4124	E	1
Division Director, Real Property Appraisal	76	59,054	73,818	88,581	1050	E	1
Division Director, Revenue	75	56,501	70,626	84,751	3305	E	1
Division Director, Social Services	85	87,931	109,914	131,897	4039	E	1
Division Director, Solid Waste	79	67,423	84,279	101,134	2858	E	1
Division Director, Transportation & Nutrition	77	61,720	77,150	92,580	2408	E	1
Division Director, Veterans Services	69	43,283	54,104	64,925	3401	E	1
Division Director, Water & Land Resources	81	73,663	92,079	110,495	2802	E	1
Division Manager, Nursing	80	70,486	88,108	105,729	4176	E	1
Document Imaging Coordinator	70	45,240	56,550	67,860	1523	E	2
Driver	55	23,170	28,962	34,755	3503	N	8

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Driver - PT	55	23,170	28,962	34,755	3599	N	8
Driver - RPT	55	23,170	28,962	34,755	3510	N	8
DWI Case Coordinator	66	37,864	47,330	56,796	3801	N	2
E-911 Database Coordinator	65	36,220	45,274	54,329	1322	N	2
Electrical Inspector	69	43,283	54,104	64,925	2123	N	1
Emergency Management Assistant	58	26,517	33,147	39,776	3604	N	6
Emergency Management Coordinator	70	45,240	56,550	67,860	3607	E	4
Employment Coordinator	64	34,631	43,289	51,947	2609	N	2
Engineering Assistant	70	45,240	56,550	67,860	2822	N	3
Engineering Technician	64	34,631	43,289	51,947	2806	N	3
Environmental Health Manager	77	61,720	77,150	92,580	4121	E	1
Environmental Health Program Specialist	70	45,240	56,550	67,860	4116	E	2
Environmental Health Specialist/Food & Lodging	68	41,382	51,727	62,072	4114	N	3
Environmental Health Specialist/Onsite W/W	68	41,382	51,727	62,072	4102	N	3
Environmental Health Supervisor I	71	47,282	59,102	70,922	4122	E	2
Environmental Patrol Officer I	64	34,631	43,289	51,947	3122	N	4
Environmental Patrol Officer II	65	36,220	45,274	54,329	3123	N	4
Environmental Patrol Officer Master	66	37,864	47,330	56,796	3124	N	4
Equipment Operator I	61	30,291	37,863	45,436	2845	N	8
Equipment Operator II	63	33,128	41,410	49,692	2846	N	8
Event Coordinator	59	27,707	34,634	41,561	4205	N	8
Event Coordinator - PT	59	27,707	34,634	41,561	4299	N	8
Executive Assistant/Central Administration	64	34,631	43,289	51,947	1203	N	6
Executive Assistant/Human Services	64	34,631	43,289	51,947	4013	N	6
Executive Assistant/PW	64	34,631	43,289	51,947	2888	N	6
Executive Director, Administrative Services/CFO	88	100,356	125,445	150,534	1811	E	1
Executive Director, Community Services	83	80,472	100,590	120,708	2307	E	1
Executive Director, Emergency Services	83	80,472	100,590	120,708	3606	E	1
Executive Director, Growth Management	83	80,472	100,590	120,708	2129	E	1
Executive Director, Human Resources	83	80,472	100,590	120,708	2601	E	1
Executive Director, Human Services	88	100,356	125,445	150,534	4100	E	1
Executive Director, Public Works	88	100,356	125,445	150,534	2801	E	1
Executive Director, Tax Administration	83	80,472	100,590	120,708	1024	E	1
Facilities Construction Manager	76	59,054	73,818	88,581	2885	E	1

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Facilities Coordinator	65	36,220	45,274	54,329	2344	E	8
Finance Specialist	62	31,681	39,601	47,522	2343	N	6
Financial Analyst	67	39,565	49,457	59,348	1821	E	2
Fire Marshal	73	51,679	64,599	77,519	1901	E	4
First Sergeant I/Jail	71	47,282	59,102	70,922	3166	N	3
First Sergeant II/Jail	72	49,438	61,798	74,157	3128	N	3
Fleet Manager	72	49,438	61,798	74,157	2000	N	7
Fleet Service - PT	55	23,170	28,962	34,755	3598	N	8
Foreign Language Interpreter II/Health	63	33,128	41,410	49,692	4170	N	2
Foreign Language Interpreter II/Social Services	63	33,128	41,410	49,692	4057	N	2
Foreign Language Interpreter/Health	60	28,957	36,196	43,436	4133	N	2
Foreign Language Interpreter/Social Services	60	28,957	36,196	43,436	4050	N	2
Genealogy/Local History Librarian	66	37,864	47,330	56,796	2337	N	2
General Utility Worker/Elections - PT	53	21,186	26,482	31,778	1193	N	6
General Utility Worker/Public Works	53	21,186	26,482	31,778	2903	N	6
General Utility Worker/Social Services	53	21,186	26,482	31,778	4007	N	8
GIS Analyst	68	41,382	51,727	62,072	1511	N	3
GIS Database Coordinator - RPT	61	30,291	37,863	45,436	1108	N	6
GIS Project Coordinator/Information Systems	70	45,240	56,550	67,860	1510	E	2
GIS Project Coordinator/PW	70	45,240	56,550	67,860	2875	N	2
GIS Project Coordinator/Tax Administration	70	45,240	56,550	67,860	1051	N	2
GIS Senior Specialist	68	41,382	51,727	62,072	1048	N	3
GIS Specialist	67	39,565	49,457	59,348	1029	N	3
GIS Technician/Information Systems	66	37,864	47,330	56,796	1519	N	3
GIS Technician/Tax Administration	66	37,864	47,330	56,796	1022	N	3
Grant & Communication Specialist	61	30,291	37,863	45,436	4066	N	6
Health & Safety Program Manager	68	41,382	51,727	62,072	2865	E	6
Human Resources Administrator	66	37,864	47,330	56,796	3159	N	6
Human Resources Assistant	58	26,517	33,147	39,776	2610	N	6
Human Services Evaluator I	68	41,382	51,727	62,072	4059	E	2
Human Services Evaluator II	70	45,240	56,550	67,860	4068	E	2
Income Maintenance Administrator I	72	49,438	61,798	74,157	4037	E	1
Income Maintenance Administrator II	74	54,033	67,541	81,049	4061	E	1
Income Maintenance Caseworker I	61	30,291	37,863	45,436	4017	N	2

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Income Maintenance Caseworker I - PT	61	30,291	37,863	45,436	4084	N	2
Income Maintenance Caseworker II	63	33,128	41,410	49,692	4023	N	2
Income Maintenance Caseworker II - PT	63	33,128	41,410	49,692	4091	N	2
Income Maintenance Caseworker III	65	36,220	45,274	54,329	4027	N	2
Income Maintenance Investigator II	65	36,220	45,274	54,329	4042	N	2
Income Maintenance Supervisor II	67	39,565	49,457	59,348	4031	E	1
Income Maintenance Supervisor III	69	43,283	54,104	64,925	4062	E	1
Income Maintenance Technician	59	27,707	34,634	41,561	4044	N	2
Income Maintenance Technician - PT	59	27,707	34,634	41,561	4090	N	2
Information Systems Liaison	67	39,565	49,457	59,348	4173	N	3
Inmate Health Charge Nurse	72	49,438	61,798	74,157	4179	N	2
Inmate Health Nurse	70	45,240	56,550	67,860	4178	N	2
Internal Auditor	76	59,054	73,818	88,581	3700	E	2
Internal Deputy Tax Collector	65	36,220	45,274	54,329	3307	N	1
Juvenile Services Coordinator	67	39,565	49,457	59,348	2318	E	2
Landfill Operations Specialist	61	30,291	37,863	45,436	2844	N	7
Landfill Operations Superintendent	72	49,438	61,798	74,157	2859	E	1
Law Enforcement Information Systems Manager	68	41,382	51,727	62,072	3110	N	6
Law Enforcement Information Systems Tech	64	34,631	43,289	51,947	3111	N	6
Lead Meter Technician	63	33,128	41,410	49,692	2867	N	6
Legal Assistant	62	31,681	39,601	47,522	2202	N	6
Legal Counsel	75	56,501	70,626	84,751	3108	E	2
Library Assistant I/Courier - PT	57	25,355	31,694	38,033	2397	N	5
Library Assistant I/Technical	57	25,355	31,694	38,033	2312	N	5
Library Assistant II/Administration	60	28,957	36,196	43,436	2324	N	5
Library Assistant II/Children's	60	28,957	36,196	43,436	2323	N	5
Library Assistant II/Children's - PT	60	28,957	36,196	43,436	2392	N	5
Library Assistant II/Circulation	60	28,957	36,196	43,436	2325	N	5
Library Assistant II/Circulation - PT	60	28,957	36,196	43,436	2393	N	5
Library Assistant II/Circulation - RPT	60	28,957	36,196	43,436	2339	N	5
Library Assistant II/Public Service	60	28,957	36,196	43,436	2322	N	5
Library Assistant II/Public Service - PT	60	28,957	36,196	43,436	2394	N	5
Library Assistant II/Technical	60	28,957	36,196	43,436	2310	N	5
Library Assistant III/Family Literacy	64	34,631	43,289	51,947	2351	N	5

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Library Assistant III/Family Literacy - PT	64	34,631	43,289	51,947	2387	N	5
Library Assistant III/Genealogy - PT	64	34,631	43,289	51,947	2390	N	5
Library Assistant III/Hispanic Services	64	34,631	43,289	51,947	2350	N	5
Library Assistant III/Reference	64	34,631	43,289	51,947	2326	N	5
Library Assistant III/Reference - PT	64	34,631	43,289	51,947	2391	N	5
Library Assistant III/Reference - RPT	64	34,631	43,289	51,947	2349	N	5
Library Clerk I - PT	50	18,519	23,149	27,778	2398	N	5
Licensed Practical Nurse II/Inmate Health Services	62	31,681	39,601	47,522	4162	N	3
Lieutenant I	74	54,033	67,541	81,049	3142	N	4
Lieutenant II	75	56,501	70,626	84,751	3130	N	4
Local Foods Market Coordinator - RPT	61	30,291	37,863	45,436	4206	N	2
Maintenance Mechanic/Jail Facilities	61	30,291	37,863	45,436	3105	N	7
Maintenance Supervisor	63	33,128	41,410	49,692	3164	N	8
Medical Laboratory Technician I	61	30,291	37,863	45,436	4109	N	3
Medical Laboratory Technologist II	69	43,283	54,104	64,925	4117	E	3
Medical Office Assistant/Health	58	26,517	33,147	39,776	4103	N	6
Meter Services Supervisor	64	34,631	43,289	51,947	2873	N	6
Meter Technician	61	30,291	37,863	45,436	2870	N	6
Network Manager	70	45,240	56,550	67,860	1521	E	2
Nutrition Assistant - PT	53	21,186	26,482	31,778	2498	N	8
Nutrition Coordinator	61	30,291	37,863	45,436	2402	N	8
Nutritionist I	63	33,128	41,410	49,692	4110	N	2
Nutritionist II	66	37,864	47,330	56,796	4128	N	2
Office Aide/Assessor - PT	51	19,369	24,212	29,054	1099	N	6
Office Aide/Central Administration - PT	51	19,369	24,212	29,054	1099	N	6
Office Aide/Collections - PT	51	19,369	24,212	29,054	3399	N	6
Office Assistant IV	58	26,517	33,147	39,776	4143	N	6
Office Support II/Elections - PT	53	21,186	26,482	31,778	1195	N	6
Office Support II/Nutrition - PT	53	21,186	26,482	31,778	2499	N	8
Office Support II/Transportation - PT	53	21,186	26,482	31,778	3595	N	6
Office Support III/Central Administration - PT	56	24,249	30,311	36,374	1299	N	6
Office Support III/Sheriff - PT	56	24,249	30,311	36,374	3194	N	6
Office Support III/Transportation	56	24,249	30,311	36,374	3504	N	6
Office Support III/Transportation - PT	56	24,249	30,311	36,374	3594	N	6

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
One Stop Office Support II - PT	53	21,186	26,482	31,778	1112	N	6
Park Attendant	61	30,291	37,863	45,436	2512	N	8
Park Maintenance Mechanic	61	30,291	37,863	45,436	2504	N	7
Park Maintenance Mechanic/Crewleader	62	31,681	39,601	47,522	2511	N	7
Park Maintenance Supervisor	65	36,220	45,274	54,329	2505	N	8
Park Ranger I	63	33,128	41,410	49,692	2507	N	4
Park Ranger II	65	36,220	45,274	54,329	2508	N	4
Park Superintendent	71	47,282	59,102	70,922	2509	E	1
Patient Relations Representative IV	58	26,517	33,147	39,776	4134	N	6
Permit Clerk	58	26,517	33,147	39,776	2119	N	6
Personal Property Senior Specialist	63	33,128	41,410	49,692	1053	N	6
Personal Property Specialist	60	28,957	36,196	43,436	1025	N	6
Personal Property Supervisor	71	47,282	59,102	70,922	1038	E	1
Personal Property Technician	58	26,517	33,147	39,776	1054	N	6
Physician Extender II - RPT	81	73,663	92,079	110,495	4129	E	2
Physician III - PT	96	142,933	178,666	214,400	4149	E	2
Physician III - RPT	96	142,933	178,666	214,400	4169	E	2
Precinct Coordinator	58	26,517	33,147	39,776	1113	N	6
Precinct Coordinator - RPT	58	26,517	33,147	39,776	1110	N	6
Processing Assistant II/Social Services	53	21,186	26,482	31,778	4063	N	6
Processing Assistant III/Environmental Health	56	24,249	30,311	36,374	4145	N	6
Processing Assistant III/Health	56	24,249	30,311	36,374	4137	N	6
Processing Assistant III/Health - RPT	56	24,249	30,311	36,374	4154	N	6
Processing Assistant III/Receptionist/Social Services - PT	56	24,249	30,311	36,374	4092	N	6
Processing Assistant III/Social Services	56	24,249	30,311	36,374	4009	N	6
Processing Assistant III/Social Services - RPT	56	24,249	30,311	36,374	4012	N	6
Processing Assistant IV/Health	58	26,517	33,147	39,776	4138	N	6
Processing Assistant IV/Health - RPT	58	26,517	33,147	39,776	4150	N	6
Processing Assistant IV/Social Services	58	26,517	33,147	39,776	4015	N	6
Processing Assistant IV/Social Services - PT	58	26,517	33,147	39,776	4086	N	6
Processing Assistant IV/Social Services - RPT	58	26,517	33,147	39,776	4014	N	6
Processing Unit Coordinator	64	34,631	43,289	51,947	4067	E	6
Procurement Specialist	73	51,679	64,599	77,519	1602	E	1
Program Assistant V	60	28,957	36,196	43,436	4016	N	6

*Position Classification and Pay Plan**Attachment D*

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Project Manager	76	59,054	73,818	88,581	2877	E	1
Public Health Educator I	62	31,681	39,601	47,522	4164	N	2
Public Health Educator II	66	37,864	47,330	56,796	4126	N	2
Public Health Nurse I/Health	70	45,240	56,550	67,860	4115	E	2
Public Health Nurse I/Health - RPT	70	45,240	56,550	67,860	4156	N	2
Public Health Nurse II/Health	72	49,438	61,798	74,157	4118	E	2
Public Health Nurse II/Health - PT	72	49,438	61,798	74,157	4197	E	2
Public Health Nurse III/Health	73	51,679	64,599	77,519	4119	E	2
Public Health Nurse Supervisor I	74	54,033	67,541	81,049	4120	E	1
Public Service Senior Specialist	63	33,128	41,410	49,692	3312	N	6
Public Service Specialist	60	28,957	36,196	43,436	3311	N	6
Public Service Technician	58	26,517	33,147	39,776	1041	N	6
Quality Assurance Coordinator	68	41,382	51,727	62,072	1323	E	2
Quality Assurance Technician - PT	58	26,517	33,147	39,776	1396	N	6
Radio Technician/Emergency Communications	67	39,565	49,457	59,348	1321	N	3
Reader's Services Librarian	67	39,565	49,457	59,348	2340	E	2
Real Estate Appraisal Coordinator	69	43,283	54,104	64,925	1009	N	1
Real Estate Appraisal Supervisor	71	47,282	59,102	70,922	1014	E	1
Real Estate Appraiser Specialist	66	37,864	47,330	56,796	1031	N	6
Real Estate Appraiser Technician	64	34,631	43,289	51,947	1032	N	6
Real Property Senior Specialist	63	33,128	41,410	49,692	1036	N	6
Real Property Specialist	60	28,957	36,196	43,436	1033	N	6
Real Property Technician	58	26,517	33,147	39,776	1005	N	6
Records Clerk	58	26,517	33,147	39,776	4065	N	6
Recycling Coordinator	62	31,681	39,601	47,522	2841	N	8
Reference Services Librarian	67	39,565	49,457	59,348	2333	E	2
Register of Deeds	NG				3001	N/A	1
Residential Building Code Enforcement Supervisor	72	49,438	61,798	74,157	2115	E	1
Risk Manager	77	61,720	77,150	92,580	2604	E	1
Scale Operator	56	24,249	30,311	36,374	2826	N	6
Scale Operator - PT	56	24,249	30,311	36,374	2853	N	6
Scheduler Clerk	57	25,355	31,694	38,033	3505	N	6
Senior Auditor	67	39,565	49,457	59,348	1042	N	2
Senior Collection Specialist	63	33,128	41,410	49,692	3316	N	6

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Senior Crime Scene Analyst	66	37,864	47,330	56,796	3115	N	3
Senior Financial Analyst	69	43,283	54,104	64,925	1822	E	2
Senior Planner, Land Use	73	51,679	64,599	77,519	2709	E	2
Senior Revaluation RE Appraiser	68	41,382	51,727	62,072	1044	N	1
Senior Staff Attorney	88	100,356	125,445	150,534	2203	E	1
Senior Telecommunicator	63	33,128	41,410	49,692	1324	N	6
Senior Utility Technician	67	39,565	49,457	59,348	2881	N	7
Sergeant I	71	47,282	59,102	70,922	3145	N	3
Sergeant I - Immigration Customs Enforcement	71	47,282	59,102	70,922	3186	N	4
Sergeant II	72	49,438	61,798	74,157	3131	N	3
Sergeant II - Immigration Customs Enforcement	72	49,438	61,798	74,157	3139	N	4
Sheriff	NG				3101	N/A	1
Shift Supervisor Telecommunicator	65	36,220	45,274	54,329	1303	N	3
Sign Technician	61	30,291	37,863	45,436	1708	N	7
Site Manager - PT	56	24,249	30,311	36,374	2497	N	8
Site Manager - RPT	56	24,249	30,311	36,374	2403	N	8
Social Work Program Administrator I	74	54,033	67,541	81,049	4038	E	1
Social Work Program Manager	73	51,679	64,599	77,519	4045	E	1
Social Work Supervisor II	69	43,283	54,104	64,925	4035	E	1
Social Work Supervisor III	72	49,438	61,798	74,157	4036	E	1
Social Worker II/Health	66	37,864	47,330	56,796	4130	N	2
Social Worker II/Social Services	66	37,864	47,330	56,796	4029	N	2
Social Worker II/Social Services - PT	66	37,864	47,330	56,796	4097	N	2
Social Worker III Investigative/Assessment/Treatment	69	43,283	54,104	64,925	4002	N	2
Social Worker III/Social Services	68	41,382	51,727	62,072	4032	N	2
Solid Waste Collections Coordinator	64	34,631	43,289	51,947	2880	E	1
Staff Attorney	75	56,501	70,626	84,751	2205	E	2
Staff Attorney - PT	75	56,501	70,626	84,751	2299	E	2
Staff Attorney - RPT	75	56,501	70,626	84,751	2204	E	2
Stormwater Engineer	73	51,679	64,599	77,519	4901	N	2
Switchboard Operator	56	24,249	30,311	36,374	4069	N	6
Switchboard Operator - PT	56	24,249	30,311	36,374	2698	N	6
Systems Support/Information Systems	66	37,864	47,330	56,796	1509	N	3
Systems Support/Library	66	37,864	47,330	56,796	2353	N	3

Position Classification and Pay Plan

Attachment D

	Grade	Minimum	Midpoint	Maximum	Class	FLSA	EEO Code
Technical Services Coordinator	67	39,565	49,457	59,348	2305	E	2
Telecommunicator I	60	28,957	36,196	43,436	1315	N	6
Telecommunicator I - PT	60	28,957	36,196	43,436	1399	N	6
Telecommunicator II	61	30,291	37,863	45,436	1316	N	6
Telecommunicator II - PT	61	30,291	37,863	45,436	1398	N	6
Telecommunicator III	62	31,681	39,601	47,522	1317	N	6
Telecommunicator III - PT	62	31,681	39,601	47,522	1395	N	6
Training & Development Coordinator	68	41,382	51,727	62,072	2612	N	2
Training & Development Coordinator - PT	68	41,382	51,727	62,072	2697	N	2
Transportation Planner	73	51,679	64,599	77,519	2712	E	2
Urban Forester	69	43,283	54,104	64,925	4203	E	2
Utility Compliance Administrator	65	36,220	45,274	54,329	2906	N	7
Utility Crewleader	65	36,220	45,274	54,329	2828	N	7
Utility Field Services Superintendent	76	59,054	73,818	88,581	2860	E	1
Utility Mechanic I	61	30,291	37,863	45,436	2832	N	7
Utility Mechanic II	63	33,128	41,410	49,692	2831	N	7
Utility Services Supervisor	69	43,283	54,104	64,925	2871	E	7
Utility Site Attendant/Solid Waste/PW - PT	52	20,250	25,312	30,375	2854	N	8
Veterans Services Officer	66	37,864	47,330	56,796	3403	N	6
Volunteer Services Coordinator/Sheriff	62	31,681	39,601	47,522	3169	N	3
Volunteer Services Coordinator/Social Services	62	31,681	39,601	47,522	4024	N	2
Voter Registration Database Coordinator	63	33,128	41,410	49,692	1106	N	6
Voting Machine Technician - PT	53	21,186	26,482	31,778	1199	N	6
Warehouse Supervisor	63	33,128	41,410	49,692	2890	N	7
Water Resources Engineer	73	51,679	64,599	77,519	2876	N	2
Water Superintendent	76	59,054	73,818	88,581	2817	E	1
Webmaster	70	45,240	56,550	67,860	1525	E	2
WIC Nutritionist Manager	69	43,283	54,104	64,925	4113	E	1
Youth Program Assistant II	62	31,681	39,601	47,522	4055	N	8
Zoning Administrator	73	51,679	64,599	77,519	2713	E	2

Pay Plan Grades and Ranges

Attachment E

Pay Grade	Minimum		Mid-Point		Maximum		Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate		Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
50	\$ 18,519	\$ 8.90	\$ 23,149	\$ 11.13	\$ 27,778	\$ 13.35	76	\$ 59,054	\$ 28.39	\$ 73,818	\$ 35.49	\$ 88,581	\$ 42.59
51	\$ 19,369	\$ 9.31	\$ 24,212	\$ 11.64	\$ 29,054	\$ 13.97	77	\$ 61,720	\$ 29.67	\$ 77,150	\$ 37.09	\$ 92,580	\$ 44.51
52	\$ 20,250	\$ 9.74	\$ 25,312	\$ 12.17	\$ 30,375	\$ 14.60	78	\$ 64,500	\$ 31.01	\$ 80,625	\$ 38.76	\$ 96,750	\$ 46.51
53	\$ 21,186	\$ 10.19	\$ 26,482	\$ 12.73	\$ 31,778	\$ 15.28	79	\$ 67,423	\$ 32.41	\$ 84,279	\$ 40.52	\$ 101,134	\$ 48.62
54	\$ 22,150	\$ 10.65	\$ 27,687	\$ 13.31	\$ 33,224	\$ 15.97	80	\$ 70,486	\$ 33.89	\$ 88,108	\$ 42.36	\$ 105,729	\$ 50.83
55	\$ 23,170	\$ 11.14	\$ 28,962	\$ 13.92	\$ 34,755	\$ 16.71	81	\$ 73,663	\$ 35.41	\$ 92,079	\$ 44.27	\$ 110,495	\$ 53.12
56	\$ 24,249	\$ 11.66	\$ 30,311	\$ 14.57	\$ 36,374	\$ 17.49	82	\$ 76,982	\$ 37.01	\$ 96,227	\$ 46.26	\$ 115,473	\$ 55.52
57	\$ 25,355	\$ 12.19	\$ 31,694	\$ 15.24	\$ 38,033	\$ 18.29	83	\$ 80,472	\$ 38.69	\$ 100,590	\$ 48.36	\$ 120,708	\$ 58.03
58	\$ 26,517	\$ 12.75	\$ 33,147	\$ 15.94	\$ 39,776	\$ 19.12	84	\$ 84,131	\$ 40.45	\$ 105,163	\$ 50.56	\$ 126,196	\$ 60.67
59	\$ 27,707	\$ 13.32	\$ 34,634	\$ 16.65	\$ 41,561	\$ 19.98	85	\$ 87,931	\$ 42.27	\$ 109,914	\$ 52.84	\$ 131,897	\$ 63.41
60	\$ 28,957	\$ 13.92	\$ 36,196	\$ 17.40	\$ 43,436	\$ 20.88	86	\$ 91,903	\$ 44.18	\$ 114,879	\$ 55.23	\$ 137,855	\$ 66.28
61	\$ 30,291	\$ 14.56	\$ 37,863	\$ 18.20	\$ 45,436	\$ 21.84	87	\$ 96,044	\$ 46.18	\$ 120,055	\$ 57.72	\$ 144,066	\$ 69.26
62	\$ 31,681	\$ 15.23	\$ 39,601	\$ 19.04	\$ 47,522	\$ 22.85	88	\$ 100,356	\$ 48.25	\$ 125,445	\$ 60.31	\$ 150,534	\$ 72.37
63	\$ 33,128	\$ 15.93	\$ 41,410	\$ 19.91	\$ 49,692	\$ 23.89	89	\$ 104,895	\$ 50.43	\$ 131,118	\$ 63.04	\$ 157,342	\$ 75.65
64	\$ 34,631	\$ 16.65	\$ 43,289	\$ 20.81	\$ 51,947	\$ 24.97	90	\$ 109,659	\$ 52.72	\$ 137,074	\$ 65.90	\$ 164,489	\$ 79.08
65	\$ 36,220	\$ 17.41	\$ 45,274	\$ 21.77	\$ 54,329	\$ 26.12	91	\$ 114,625	\$ 55.11	\$ 143,281	\$ 68.89	\$ 171,938	\$ 82.66
66	\$ 37,864	\$ 18.20	\$ 47,330	\$ 22.75	\$ 56,796	\$ 27.31	92	\$ 119,786	\$ 57.59	\$ 149,733	\$ 71.99	\$ 179,679	\$ 86.38
67	\$ 39,565	\$ 19.02	\$ 49,457	\$ 23.78	\$ 59,348	\$ 28.53	93	\$ 125,205	\$ 60.19	\$ 156,506	\$ 75.24	\$ 187,808	\$ 90.29
68	\$ 41,382	\$ 19.90	\$ 51,727	\$ 24.87	\$ 62,072	\$ 29.84	94	\$ 130,848	\$ 62.91	\$ 163,560	\$ 78.63	\$ 196,272	\$ 94.36
69	\$ 43,283	\$ 20.81	\$ 54,104	\$ 26.01	\$ 64,925	\$ 31.21	95	\$ 136,750	\$ 65.75	\$ 170,937	\$ 82.18	\$ 205,125	\$ 98.62
70	\$ 45,240	\$ 21.75	\$ 56,550	\$ 27.19	\$ 67,860	\$ 32.63	96	\$ 142,933	\$ 68.72	\$ 178,666	\$ 85.90	\$ 214,400	\$ 103.08
71	\$ 47,282	\$ 22.73	\$ 59,102	\$ 28.41	\$ 70,922	\$ 34.10	97	\$ 149,374	\$ 71.81	\$ 186,717	\$ 89.77	\$ 224,061	\$ 107.72
72	\$ 49,438	\$ 23.77	\$ 61,798	\$ 29.71	\$ 74,157	\$ 35.65	98	\$ 156,123	\$ 75.06	\$ 195,154	\$ 93.82	\$ 234,185	\$ 112.59
73	\$ 51,679	\$ 24.85	\$ 64,599	\$ 31.06	\$ 77,519	\$ 37.27	99	\$ 163,131	\$ 78.43	\$ 203,913	\$ 98.04	\$ 244,696	\$ 117.64
74	\$ 54,033	\$ 25.98	\$ 67,541	\$ 32.47	\$ 81,049	\$ 38.97	Hourly rates based on an annual schedule of 2,080 hours.						
75	\$ 56,501	\$ 27.16	\$ 70,626	\$ 33.95	\$ 84,751	\$ 40.75	Effective July 01, 2014.						

Pay Plan Grades and Ranges

Attachment E

Pay Grade	Minimum		Mid-Point		Maximum		Pay Grade	Minimum		Mid-Point		Maximum	
	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate		Annual Salary	Hourly Rate	Annual Salary	Hourly Rate	Annual Salary	Hourly Rate
50	\$ 18,519	\$ 8.09	\$ 23,149	\$ 10.12	\$ 27,778	\$ 12.14	76	\$ 59,054	\$ 25.81	\$ 73,818	\$ 32.26	\$ 88,581	\$ 38.72
51	\$ 19,369	\$ 8.47	\$ 24,212	\$ 10.58	\$ 29,054	\$ 12.70	77	\$ 61,720	\$ 26.98	\$ 77,150	\$ 33.72	\$ 92,580	\$ 40.46
52	\$ 20,250	\$ 8.85	\$ 25,312	\$ 11.06	\$ 30,375	\$ 13.28	78	\$ 64,500	\$ 28.19	\$ 80,625	\$ 35.24	\$ 96,750	\$ 42.29
53	\$ 21,186	\$ 9.26	\$ 26,482	\$ 11.57	\$ 31,778	\$ 13.89	79	\$ 67,423	\$ 29.47	\$ 84,279	\$ 36.84	\$ 101,134	\$ 44.20
54	\$ 22,150	\$ 9.68	\$ 27,687	\$ 12.10	\$ 33,224	\$ 14.52	80	\$ 70,486	\$ 30.81	\$ 88,108	\$ 38.51	\$ 105,729	\$ 46.21
55	\$ 23,170	\$ 10.13	\$ 28,962	\$ 12.66	\$ 34,755	\$ 15.19	81	\$ 73,663	\$ 32.20	\$ 92,079	\$ 40.24	\$ 110,495	\$ 48.29
56	\$ 24,249	\$ 10.60	\$ 30,311	\$ 13.25	\$ 36,374	\$ 15.90	82	\$ 76,982	\$ 33.65	\$ 96,227	\$ 42.06	\$ 115,473	\$ 50.47
57	\$ 25,355	\$ 11.08	\$ 31,694	\$ 13.85	\$ 38,033	\$ 16.62	83	\$ 80,472	\$ 35.17	\$ 100,590	\$ 43.96	\$ 120,708	\$ 52.76
58	\$ 26,517	\$ 11.59	\$ 33,147	\$ 14.49	\$ 39,776	\$ 17.38	84	\$ 84,131	\$ 36.77	\$ 105,163	\$ 45.96	\$ 126,196	\$ 55.16
59	\$ 27,707	\$ 12.11	\$ 34,634	\$ 15.14	\$ 41,561	\$ 18.16	85	\$ 87,931	\$ 38.43	\$ 109,914	\$ 48.04	\$ 131,897	\$ 57.65
60	\$ 28,957	\$ 12.66	\$ 36,196	\$ 15.82	\$ 43,436	\$ 18.98	86	\$ 91,903	\$ 40.17	\$ 114,879	\$ 50.21	\$ 137,855	\$ 60.25
61	\$ 30,291	\$ 13.24	\$ 37,863	\$ 16.55	\$ 45,436	\$ 19.86	87	\$ 96,044	\$ 41.98	\$ 120,055	\$ 52.47	\$ 144,066	\$ 62.97
62	\$ 31,681	\$ 13.85	\$ 39,601	\$ 17.31	\$ 47,522	\$ 20.77	88	\$ 100,356	\$ 43.86	\$ 125,445	\$ 54.83	\$ 150,534	\$ 65.79
63	\$ 33,128	\$ 14.48	\$ 41,410	\$ 18.10	\$ 49,692	\$ 21.72	89	\$ 104,895	\$ 45.85	\$ 131,118	\$ 57.31	\$ 157,342	\$ 68.77
64	\$ 34,631	\$ 15.14	\$ 43,289	\$ 18.92	\$ 51,947	\$ 22.70	90	\$ 109,659	\$ 47.93	\$ 137,074	\$ 59.91	\$ 164,489	\$ 71.89
65	\$ 36,220	\$ 15.83	\$ 45,274	\$ 19.79	\$ 54,329	\$ 23.75	91	\$ 114,625	\$ 50.10	\$ 143,281	\$ 62.62	\$ 171,938	\$ 75.15
66	\$ 37,864	\$ 16.55	\$ 47,330	\$ 20.69	\$ 56,796	\$ 24.82	92	\$ 119,786	\$ 52.35	\$ 149,733	\$ 65.44	\$ 179,679	\$ 78.53
67	\$ 39,565	\$ 17.29	\$ 49,457	\$ 21.62	\$ 59,348	\$ 25.94	93	\$ 125,205	\$ 54.72	\$ 156,506	\$ 68.40	\$ 187,808	\$ 82.08
68	\$ 41,382	\$ 18.09	\$ 51,727	\$ 22.61	\$ 62,072	\$ 27.13	94	\$ 130,848	\$ 57.19	\$ 163,560	\$ 71.49	\$ 196,272	\$ 85.78
69	\$ 43,283	\$ 18.92	\$ 54,104	\$ 23.65	\$ 64,925	\$ 28.38	95	\$ 136,750	\$ 59.77	\$ 170,937	\$ 74.71	\$ 205,125	\$ 89.65
70	\$ 45,240	\$ 19.77	\$ 56,550	\$ 24.72	\$ 67,860	\$ 29.66	96	\$ 142,933	\$ 62.47	\$ 178,666	\$ 78.09	\$ 214,400	\$ 93.71
71	\$ 47,282	\$ 20.67	\$ 59,102	\$ 25.83	\$ 70,922	\$ 31.00	97	\$ 149,374	\$ 65.29	\$ 186,717	\$ 81.61	\$ 224,061	\$ 97.93
72	\$ 49,438	\$ 21.61	\$ 61,798	\$ 27.01	\$ 74,157	\$ 32.41	98	\$ 156,123	\$ 68.24	\$ 195,154	\$ 85.29	\$ 234,185	\$ 102.35
73	\$ 51,679	\$ 22.59	\$ 64,599	\$ 28.23	\$ 77,519	\$ 33.88	99	\$ 163,131	\$ 71.30	\$ 203,913	\$ 89.12	\$ 244,696	\$ 106.95
74	\$ 54,033	\$ 23.62	\$ 67,541	\$ 29.52	\$ 81,049	\$ 35.42	Hourly rates based on an annual schedule of 2,288 hours.						
75	\$ 56,501	\$ 24.69	\$ 70,626	\$ 30.87	\$ 84,751	\$ 37.04	Effective July 01, 2014.						

