

General County Administration

Service Summary

General County Administration consists of the following Divisions:

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

General County Administration Total Expenditures	FY 2015	
	Adopted	Percent
Departments		
Assessor & Reappraisal	\$ 3,018,127	9.0%
Board of Commissioners	266,884	0.8%
Central Administration	1,140,211	3.4%
Contingency	500,000	1.5%
County Dues and Memberships	101,888	0.3%
Human Resources	950,230	2.8%
Interfund Transfers	2,841,503	8.5%
Legal	469,742	1.4%
Nondepartmental	1,915,367	5.7%
Tax Collector	1,161,407	3.5%
Workers' Compensation Fund	587,782	1.8%
Pension Trust RHCBC Plan (OPEB) Fund	4,352,921	13.0%
Pension Trust Sep. Allow. (OPEB) Fund	1,810,468	5.4%
Health Benefits Fund	12,890,880	38.6%
Dental Benefits Fund	596,069	1.8%
Property and Casualty Fund	765,284	2.3%
Total Service Area Expenditures	\$ 33,368,763	100.0%

FY 2014-2015 Opportunities

Board of County Commissioners:

- On December 9, 2013, the Board of Commissioners adopted the Manager's Plan of Work. The following are the five goal areas identified in the Plan of Work:
 - Public Safety
 - Building Community Consensus
 - Planning/Economic Development
 - Fiscal Sustainability
 - Efficient and Effective Service Delivery



Central Administration:

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

Human Resources:

- Training and Development of Employees and Supervisors.
- Organization Wide Compensation Analysis.
- Implementation of Digital Workflow Process.
- Benefits: Continued implementation of new federal regulations and requirements for benefit administration. Cost containment. Employee communication.
- Policy Review: Update of the Union County Personnel Resolution.

Legal:

- Support County Manager's ongoing initiatives to address long-term intractable problems that have defied resolution for an extended period of time (e.g. school funding, fire service funding and updated contracts, EMS services review and updated service agreement, updates to Land Use Ordinance, water/sewer line extension, securing new water & sewer resources, solid waste management, consolidation of human services).
- In support of management's program to re-examine and modernize past practices, work with applicable departments to update various policies and procedures.
- Given efforts toward re-organization and decentralization, coordinate with each Executive Director to find new and better ways to provide legal support for their operations.

- Continue development of young but excellent legal staff through continuing education opportunities, mentoring, and other forms of professional development.

Tax Administration:**Real Property Appraisal Division:**

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

Assessment Data and Personal Property Appraisal Division:

- The pressure to process applications and information faster and more accurately is constant from both internal and external customers. The demand for data versus staffing levels and limitations of current software is a continuous challenge which must be addressed on a daily basis.
- September 1st, 2013 was the implementation date for the new motor vehicle "Tax and Tag" billing and collection system. This will continue to require significant coordination with the NC State offices of the Department of Motor Vehicles and Department of Revenue and includes running dual systems for a period of time which entails dual processing and extra work load.
- This division has just installed an on-line personal property filing system that has been beneficial to both the taxpayer (by simplifying the process) and the tax office (by getting data into the system sooner).

Collections Division:

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



Goals and Objectives

Board of County Commissioners:

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

Central Administration:

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

Human Resources:

- Disease Self-Management Program: Improve the overall health of plan members (employee/retiree/dependent) measured in clinical outcomes, self-reported health status or functional status and to delay or reduce comorbidity and (acute) complications.
- County Owned Real Estate/Facility Appraisal: Document the replacement value, current condition and location of all county owned real estate and facilities.
- Education Assistance Program: Assist employees in furthering their knowledge, skills and job effectiveness through higher education in fields of study directly related their work with Union County.
- Dependent Eligibility Verification: Ensure that covered dependents do in fact meet the guidelines to be on the health plan(s).
- Digitize Active Human Resource Files: Improve the use of and access to information contained in the individual employee human resource files.

Legal Department:

- Review, update, and rewrite out-of-date County policies, procedures, and ordinances.
 - Assist the Procurement Division with updating of the County Procurement Policy
 - Assist the Service Area of Public Works with the development of an updated water conservation ordinance
 - Assist the Department of Growth Management with the development of the new Unified Development Ordinance
- Work with Clerk to codify County ordinances
 - Support efforts of codification specialist by providing legal input into process
- Continue contract streamline process
 - In concert with the Procurement Division, continue ongoing efforts to refine contract development and review methods to enable more expeditious and efficient



processing (e.g. (i) update standard terms and conditions for construction agreements, (ii) develop generic or standardized terms for other contracts, (iii) develop checklists for inclusion of contract terms, depending on nature of agreement, (iv) place heavier responsibility on department directors to ensure sufficiency of business terms

- Assist the Procurement Division with transition of primary contract administration responsibility to that office, consistent with County Manager's direction and expectations
- Shorten contract processing time through Legal
- Pursue, in coordination with Information Technology and other divisions, the capability to digitize the myriad documents generated and stored in the Legal Department
- Continue efforts of outreach to other service areas to determine how Legal can provide better service

Tax Administration:

Real Property Appraisal Division:

- Perform the preparatory work for the 2015 revaluation including development of the schedule of values and implement data changes occurring since the last revaluation.
- Fairly and equitably appraise all new construction, land split appraisals and other non-revaluation year changes.
- Conduct the valuation appeal process in a manner that property owners feel is fair and equitable.

Assessment Data and Personal Property Appraisal Division:

- Complete implementation on a GIS/Land Records-based database and production bridge between the Real Property Appraisal system and the Tax Billing system.
- Continue to develop and implement quality assurance checks to ensure accurate tax billing.
- Reduce number of tax bill corrections processed after billing.

Collections Division:

- Achieve a collection rate of 98 percent or higher.
- Improve the level of operational effectiveness by leveraging technology.
- Improve the delinquent utility collection process.

Related Capital Projects

Tax Administration:

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

Personnel

Central Administration:

- One Intern position for FY 2015 to assist with social media programing.

Human Resources:

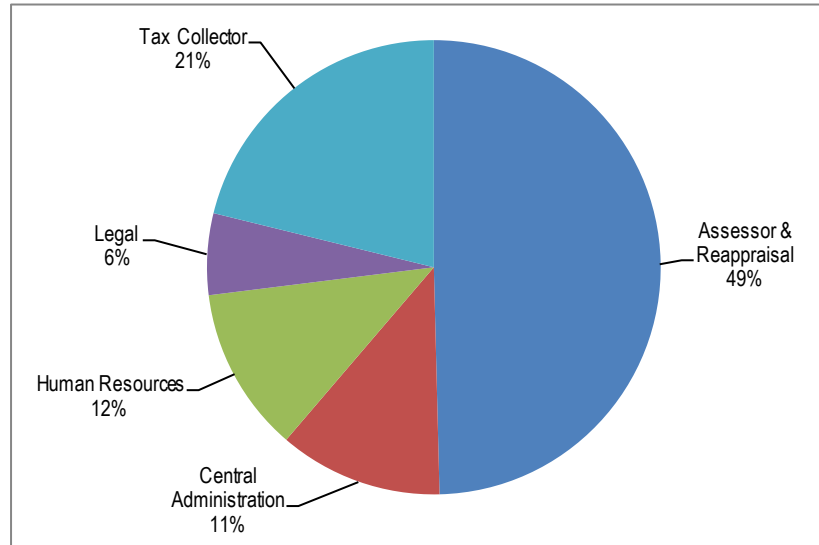
- New position for a Training and Development Coordinator. This position will plan, develop, implement and coordinate a variety of training programs for County staff with the intent of improving staff and organizational productivity.
- Transferred Switchboard Operator position from Emergency Communications to Human Resources and reclassified the position as Human Resources Assistant.
- Transferred temporary part time Switchboard Operator position from Emergency Communications to Human Resources.



Tax Administration:

- The Assessor Division received an additional Real Property Technician to assist with the revaluation process.

General County Administration	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	FY 2015 Percent
Personnel FTE Summary				
Assessor & Reappraisal	31.00	33.21	34.21	49.60%
Central Administration	7.10	7.05	8.05	11.67%
Human Resources	6.00	6.00	8.11	11.76%
Legal	4.00	4.00	4.00	5.80%
Tax Collector	12.60	14.60	14.60	21.17%
Total FTE's	60.70	64.86	68.97	100.00%



Revenue Highlights

Non-Departmental:

- It is anticipated that the assessed value of real, personal, motor vehicle, and public utility property will be approximately \$24,291,373,678 for FY 2015. At the proposed 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 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 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.
- Unrestricted intergovernmental revenue is comprised of ABC profit distribution from the City of Monroe and the Town of Waxhaw.
- Restricted intergovernmental revenue is comprised of Medicaid Hold Harmless funds and court facility fees, both provided by the State. The State estimate for Medicaid Hold Harmless increased by \$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.



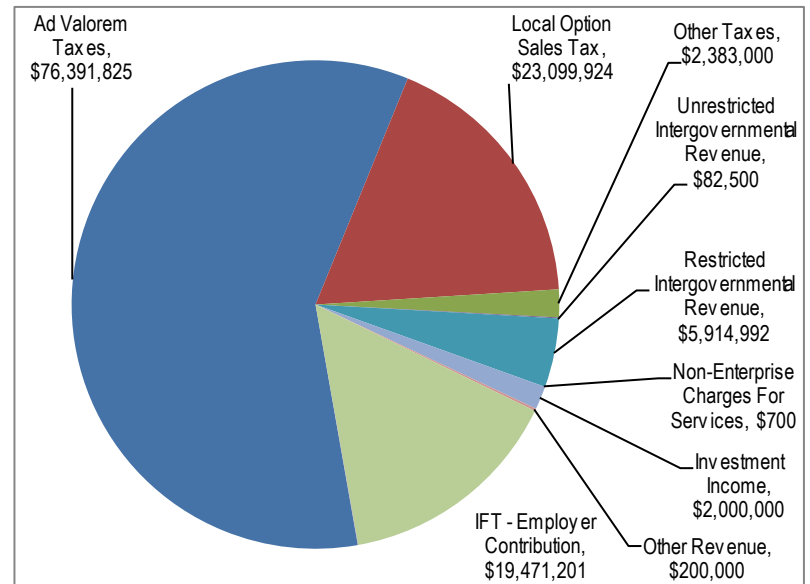
- Investment income is expected to increase by \$750,000, from \$1,250,000 to \$2,000,000 in FY 2015. Of the \$2 million amount, \$500,000 is estimated for the General Fund, which is flat year over year. The remaining \$1,500,000 is estimated for the Other Postemployment Retiree Healthcare Benefits (OPEB) Fund and is an increase of \$750,000 year over year.
- Other revenue includes funds from surplus property sales and procurement card rebate. These two sources are expected to increase by \$90,000, from \$110,000 to \$200,000 for FY 2015.
- Internal service charges are expected to increase by 18.60 percent, from \$16,418,214 to \$19,471,201 for FY 2015. This includes the charges to the various service areas for their portion of the following internal service funds: Health Insurance Benefits Fund for \$12,890,880, Dental Insurance Benefits Fund for \$596,069, Property and Casualty Insurance Fund for \$733,081, Separation Allowance Fund for \$1,810,468, Other Post-Employment (OPEB) Benefits Fund for \$2,852,921, and the Workers' Compensation Fund for \$587,782.
- Other funding sources are comprised of fund balance appropriated for the in the amount of \$32,203 in the Property and Casualty Fund (an internal service fund).

Tax Administration:

- Revenue increased by 13.28 percent, from \$394,684 to \$447,100 for FY 2015 due to higher anticipated garnishment fees (\$30,000); net of lower advertising cost recovery fees (\$6,400) and intergovernmental receipts (\$8,500) due to the implementation new motor vehicle "Tax and Tag" billing and collection system.

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General County Administration		FY 2015	
Total Revenue	Adopted	Percent	
REVENUE			
Ad Valorem Taxes	\$ 76,391,825	59.0%	
Local Option Sales Tax	23,099,924	17.8%	
Other Taxes	2,383,000	1.8%	
Unrestricted Intergovernmental Revenue	82,500	0.1%	
Restricted Intergovernmental Revenue	5,914,992	4.6%	
Non-Enterprise Charges For Services	700	0.0%	
Investment Income	2,000,000	1.5%	
Other Revenue	200,000	0.2%	
IFT - Employer Contribution	19,471,201	15.0%	
Other Funding Sources	32,203	0.0%	
Total Revenue	\$129,576,345	100.0%	



Expenditure Highlights:

Board of County Commissioners:

- Budgeted expenditures will increase 3.80 percent, from \$257,112 to \$266,884 for FY 2015.
- Benefit costs will decrease 1.54 percent, from \$6,543 to \$6,442 for FY 2015.
- Printing and Office Supplies will increase by 75 percent, from \$2,000 to \$3,500 for FY 2015. The use of tablets will help reduce the cost of printing agenda packets for board meetings.

Central Administration:

- Budgeted expenditures increased 10.62 percent, from \$1,030,769 to \$1,140,211 for FY 2015.
- Employee compensation increased by 2.87 percent, from \$635,944 to \$654,225, due mainly to the addition of an Intern position.
- Employee benefits increased 14.35 percent, from \$225,835 to \$258,253, due to the addition of an Intern and increases in benefit costs.
- Operating expenditures increased 34.76 percent, from \$168,990 to \$227,733 for FY 2015, due mainly to implementation of internal service charges for information technology support and one-time costs for video editing equipment.

Human Resources:

- Budgeted expenditures are increased by 31.10 percent, from \$724,840 to \$950,230 in FY 2015.
- Employee compensation increased by 21.17 percent, from \$404,657 to \$490,308 in FY 2015. This increase includes the compensation for the new Training and Development Coordinator and the transfer of 1.08 positions from 911 Communications to Human Resources for a full time Human Resource Assistant and temporary part time Switchboard Operators.

- Employee benefits increased by 30.16 percent, from \$183,477 to \$238,811 in FY 2015, due mainly to additional positions (one new and the remaining by transfer) and increases in benefit costs.
- Operating costs increased by 61.74 percent, from \$136,706 to \$221,111 in FY 2015.
- Professional Services increased from \$9,300 to \$58,900 in FY 2015 due mostly to the implementation of new hire behavior profile assessments and reoccurring annual assessments for employees assigned to high stress positions within the Child Protective Services Unit and 911 Emergency Communications.

Legal Department:

- Budgeted expenditures increased by 5.11 percent, from \$446,905 to \$469,742 in FY 2015.
- Compensation increased by 1.46 percent, from \$287,876 to \$292,084 in FY 2015.
- Benefits increased by 8.07 percent, from \$110,564 to \$119,491 in FY 2015.
- Operating costs increased by 20.02 percent, from \$48,465 to \$58,167 in FY 2015.



Non-Departmental:

- Merit increases, a performance based pay increase program, are included as a 3 percent pool to be allocated based on performance reviews. The total estimated adjustment for General Fund departments is \$1,364,118; which includes \$1,096,069 for wages and \$268,049 for related benefits.
- A pay plan adjustment is also included to adjust the pay ranges by 3 percent in a pool to be allocated based range adjustment needs. The total estimated adjustment for the General Fund is \$96,332, which includes \$78,271 for wages and \$18,061 for benefits.
- County Dues and Memberships include membership fees in the amount of \$101,888 for FY 2015 for the following organizations:
 - Union County Chamber of Commerce
 - National Associations of Counties (NACo)
 - Centralina Council on Governments for both Economic Development Partnership Assessment and Membership Assessment
 - North Carolina Association of County Commissioners
 - University of North Carolina, Chapel Hill School of Government Foundation
- Health benefits cost for employees are increasing by 1.49 percent in FY 2015, from \$11,842,776 to \$12,019,600.
- Dental benefits cost for employees are decreasing by 9.86 percent in FY 2015, from \$542,953 to 596,069.
- Property and Causality Insurance cost are decreasing by 17.59 percent in FY 2015, from \$650,789 to \$765,284.
- Separation Allowance cost for employees are increasing by 2.46 percent in FY 2015, from \$1,258,164 to \$1,227,210.
- Other Post-Employment (OPEB) Benefit costs for employees are increasing by 95.19 percent in FY 2015, from \$2,230,101 to \$4,352,921.
- Workers’ Compensation costs for employees are increasing by 19.87 percent in FY 2015, from \$490,343 to \$587,782.
- 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

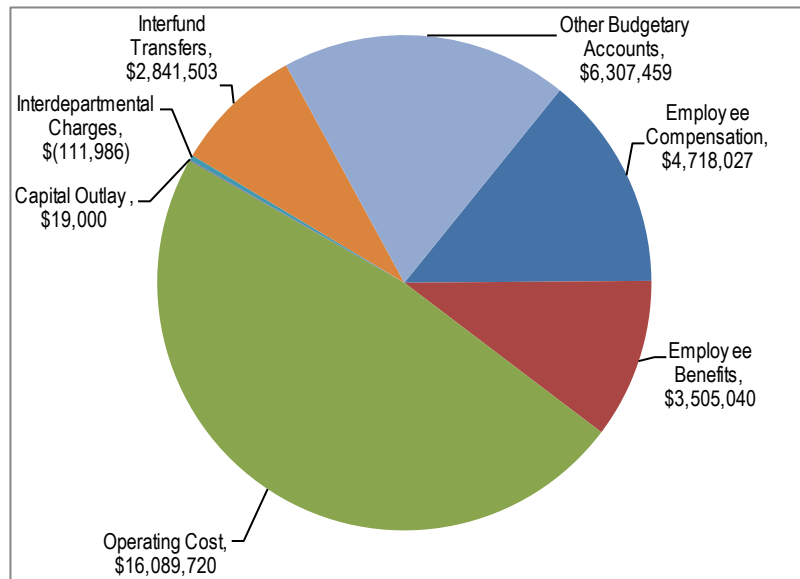
Tax Administration:

- Total expenditures increased by 6.92 percent, from \$3,920,405 to \$4,179,534 in FY 2015.
- Compensation increased by 1.54 percent, from \$1,993,616 to \$2,024,412 in FY 2015. This includes the addition of a Real Property Technician position.
- Benefits increased by 11.40 percent, from \$1,090,767 to \$1,215,069 in FY 2015, due to the addition of one position and increases in benefit costs.
- Operating costs increased by 10.96 percent, from \$931,040 to \$1,033,039 in FY 2015, which includes maintenance agreements for technology and professional services.
- Capital Outlay increased by 26.67 percent, from \$15,000 to \$19,000 in FY 2015. A vehicle replacement is scheduled for FY 2015.

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General County Administration		FY 2015	
Total Expenditures	Adopted	Percent	
EXPENDITURES			
Employee Compensation	\$ 4,718,027	14.1%	
Employee Benefits	3,505,040	10.5%	
Operating Cost	16,089,720	48.2%	
Capital Outlay	19,000	0.1%	
Interdepartmental Charges	(111,986)	-0.3%	
Interfund Transfers	2,841,503	8.5%	
Other Budgetary Accounts	6,307,459	18.9%	
Total Expenditures	\$ 33,368,763	100.0%	



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General County Administration

Service Area 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	-73,821,418	-76,391,825	-2,570,407	3.48%
Local Option Sales Tax	-31,273,068	-23,515,921	-23,351,825	-25,665,903	-26,834,776	-20,644,800	-23,099,924	-2,455,124	11.89%
Other Taxes	-1,818,721	-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	-329,911	-1,456,843	-4,744,990	-5,210,845	-5,387,999	-5,097,517	-5,914,992	-817,475	16.04%
Non-Enterprise Charges For Services	-1,620	-928	-1,416	-977	-785	-700	-700	0	0.00%
Debt Proceeds - Restrcticted Revenue	-76,074,144	-42,040,683	-61,411,729	-76,440,701	-80,474,253	0	0	0	0.00%
Investment Income	-3,101,171	-1,474,953	-940,823	-1,118,327	-755,615	-1,250,000	-2,000,000	-750,000	60.00%
Other Revenue	-45,220	-113,582	-138,619	-228,747	-401,299	-110,000	-200,000	-90,000	81.82%
Internal Service Fund Charges	-11,100,785	-11,651,566	-14,299,573	-16,615,911	-15,412,656	-16,418,214	-19,471,201	-3,052,987	18.60%
Interfund Transfers	0	0	0	0	-20,023,787	0	0	0	0.00%
Other Funding Sources	0	0	0	0	0	-20,717,924	-1,959,203	18,758,721	-90.54%
Total REVENUE	-272,271,556	-234,681,609	-261,974,413	-283,656,080	-309,169,816	-139,948,273	-131,503,345	8,444,928	-6.03%
EXPENDITURES									
Employee Compensation	3,379,840	3,089,450	3,049,404	3,085,844	3,109,350	3,404,937	4,718,027	1,313,090	38.56%
Employee Benefits	2,228,224	2,188,700	2,512,798	2,615,609	2,594,776	3,275,350	3,505,040	229,690	7.01%
Operating Cost	12,316,689	11,695,826	12,004,954	13,110,197	12,884,696	15,326,017	16,089,720	763,703	4.98%
Capital Outlay	0	0	124,042	20,752	14,150	15,000	19,000	4,000	26.67%
Contracts, Grants, and Subsidies	0	0	0	0	0	0	0	0	0.00%
Debt Service	76,106,807	42,025,500	61,394,884	76,422,910	100,072,369	0	0	0	0.00%
Interdepartmental Charges	0	0	0	0	-43,413	-110,018	-111,986	-1,968	1.79%
Interfund Transfers	0	9,243,248	2,000,000	57,000,000	0	0	4,768,503	4,768,503	0.00%
Other Budgetary Accounts	0	0	0	0	0	2,859,972	6,295,459	3,435,487	120.12%
Total EXPENDITURES	94,031,560	68,242,724	81,086,082	152,255,312	118,631,929	24,771,258	35,283,763	10,512,505	42.44%
Total Service Area Revenue (Over)/Under Expenditures	-178,239,996	-166,438,885	-180,888,331	-131,400,768	-190,537,888	-115,177,015	-96,219,582	18,957,433	-16.46%
Full-Time	61.00	61.00	58.00	58.00	59.00	61.00	64.00	3.00	4.92%
Temp-Part-Time	0.55	0.71	0.84	1.10	1.70	3.86	4.97	1.11	28.76%
Total General County Administration	61.55	61.71	58.84	59.10	60.70	64.86	68.97	4.11	6.34%

Board of County Commissioners

Mission

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

Service Summary

- Provide legislative and policy leadership for County Government.

FY 2014-2015 Opportunities

On December 9, 2013, the Board of Commissioners adopted the Manager's Plan of Work. The following are the five goal areas identified in the Plan of Work:

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

Goals and Objectives

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

Related Capital Projects

The Board of County Commissioners does not capital projects for FY 2015.

Revenue Highlights

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

Expenditure Highlights

- Budgeted expenditures will increase 3.80 percent, from \$257,112 to \$266,884 for FY 2015.
- Benefit costs will decrease 1.54 percent, from \$6,543 to \$6,442 for FY 2015.
- Printing and Office Supplies will increase by 75 percent, from \$2,000 to \$3,500 for FY 2015. The use of tablets will help reduce the cost of printing agenda packets for board meetings.

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Board of County Commissioners

Division 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	-186	0	0	0	0	0	0	0	0.00%
Total REVENUE	-186	0	0	0	0	0	0	0	0.00%
<i>EXPENDITURES</i>									
Employee Compensation	82,675	82,663	82,841	82,654	82,461	82,844	82,658	-186	-0.22%
Employee Benefits	51,198	53,665	31,036	19,911	11,833	6,543	6,442	-101	-1.54%
Operating Cost	575,243	219,245	262,988	282,675	176,481	167,725	177,784	10,059	6.00%
Total EXPENDITURES	709,116	355,573	376,865	385,240	270,775	257,112	266,884	9,772	3.80%
Total Division Revenue (Over)/Under Expenditures	708,930	355,573	376,865	385,240	270,775	257,112	266,884	9,772	3.80%

Central Administration

Mission

Central Administration facilitates the implementation and compliance of all Board of County Commissioners' policies, directives and laws; and maintains cooperative and professional relations with other local, State and Federal governmental and community organizations to secure support for and promote understanding of Board policies and actions.

The County Manager serves as the Budget Officer and directs budget development and management, special projects, ensures transparency of county operations, and makes recommendations to the Board.

Service Summary

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

FY 2014-2015 Opportunities

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

Goals and Objectives

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

Related Capital Projects

Central Administration does not have capital requests for FY 2015

Revenue Highlights

Central Administration does not generate a revenue source.

Expenditure Highlights

- Budgeted expenditures increased 10.62 percent, from \$1,030,769 to \$1,140,211 for FY 2015.
- Employee compensation increased by 2.87 percent, from \$635,944 to \$654,225, due mainly to the addition of an Intern position.



- Employee benefits increased 14.35 percent, from \$225,835 to \$258,253, due to the addition of an Intern and increases in benefit costs.
- Operating expenditures increased 34.76 percent, from \$168,990 to \$227,733 for FY 2015, due mainly to implementation of internal service charges for information technology support and one-time costs for video editing equipment.

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Central Administration

Division 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
EXPENDITURES									
Employee Compensation	516,855	512,545	503,342	492,296	591,575	635,944	654,225	18,281	2.87%
Employee Benefits	167,415	148,214	173,373	198,918	224,182	225,835	258,253	32,418	14.35%
Operating Cost	678,112	52,139	74,856	47,869	48,300	168,990	227,733	58,743	34.76%
Capital Outlay	0	0	109,042	2,752	0	0	0	0	0.00%
Total EXPENDITURES	1,362,382	712,898	860,613	741,835	864,056	1,030,769	1,140,211	109,442	10.62%
Total Division Revenue (Over)/Under Expenditures	1,362,382	712,898	860,613	741,835	864,056	1,030,769	1,140,211	109,442	10.62%
DIVISION FTE SUMMARY									
Full-Time	6.00	6.00	6.00	6.00	7.00	7.00	7.00	0.00	0.00%
Temp-Part-Time	0.05	0.21	0.34	0.10	0.10	0.05	1.05	1.00	2000.00%
Total CENTRAL ADMINISTRATION	6.05	6.21	6.34	6.10	7.10	7.05	8.05	1.00	14.18%

CENTRAL ADMINISTRATION*Division Personnel***GENERAL FUND**

Position Title	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Assistant County Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Assistant to the Manager	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00%
Clerk to the Board	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Communications Officer	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
County Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Intern	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Office Aide (PIO Intern) TPT	0.00	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00%
Office Support TPT	0.05	0.21	0.10	0.10	0.10	0.05	0.05	0.00	0.00%
Public Information Officer	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00	-100.00%
Total CENTRAL ADMINISTRATION	6.05	6.21	6.34	6.10	7.10	7.05	8.05	1.00	14.18%

Human Resources

Mission

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

Service Summary

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

- **Employment** - Recruitment, screening, evaluation & skills testing of applicants for employment with Union County.
- **Benefits** - Administers a variety of employment and post-employment benefits, including life insurance, medical/dental plans, and retirement programs.
- **Classification** - Maintains the County's classification plan and compensation system.
- **Federal and State Regulatory Compliance and Training** - Provides compliance support and training for mandatory federal and state acts such as the FLSA, FMLA, ADA, HIPPA, COBRA, and OSHA.
- **Employment Records and Database Management** - Acts as the records custodian for all employee personnel records maintained by Union County.
- **Employee Relations** - Provides professional assistance, coaching and advice to supervisors and managers in the areas of policy application, performance management, and recognition.
- **Risk Management** - Provides professional safety and risk management resources to all County divisions and agencies. Promotes a safe & healthy work environment, assists County employees with work-related illness and injury.

FY 2014-2015 Opportunities

- Training and Development of Employees and Supervisors.
- Organization Wide Compensation Analysis.
- Implementation of Digital Workflow Processes.
- Benefits: Continued Implementation of new Federal regulations and requirements for benefit administration. Cost containment. Employee communication.
- Policy Review: Updating the Union County Personnel Resolution.

Goals and Objectives

- **Disease Self-Management Program:** Improve the overall health of plan members (employee/retiree/dependent) measured in clinical outcomes, self-reported health status or functional status and to delay or reduce comorbidity and (acute) complications.
- **County Owned Real Estate/Facility Appraisal:** Document the replacement value, current condition and location of all county owned real estate and facilities.
- **Education Assistance Program:** Assist employees in furthering their knowledge, skills and job effectiveness through higher education in fields of study directly related their work with Union County.
- **Dependent Eligibility Verification:** Ensure that covered dependents do in fact meet the guidelines to be on the health plan(s).
- **Digitize Active Human Resource Files:** Improve the use of and access to information contained in the individual employee human resource files.

Related Capital Projects

The Human Resources Department does not have capital projects for FY15.



Revenue Highlights

The Human Resources Department does not generate revenue.

Expenditure Highlights

- Budgeted expenditures are increased by 31.10 percent, from \$724,840 to \$950,230 in FY 2015.
- Employee compensation increased by 21.17 percent, from \$404,657 to \$490,308 in FY 2015. This increase includes the compensation for the new Training and Development Coordinator and the transfer of 1.08 positions from 911 Communications to Human Resources for a full time Human Resource Assistant and temporary part time Switchboard Operators.
- Employee benefits increased by 30.16 percent, from \$183,477 to \$238,811 in FY 2015, due mainly to additional positions (one new and the remaining by transfer) and increases in benefit costs.
- Operating costs increased by 61.74 percent, from \$136,706 to \$221,111 in FY 2015.
- Professional Services increased from \$9,300 to \$58,900 in FY 2015 due mostly to the implementation of new hire behavior profile assessments and reoccurring annual assessments for employees assigned to high stress positions within the Child Protective Services Unit and 911 Emergency Communications.
- 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.
- Transferred Switchboard Operator position from Emergency Communications to Human Resources and reclassified the position as Human Resources Assistant.

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Human Resources

Division 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
EXPENDITURES									
Employee Compensation	431,227	383,565	383,612	385,072	402,496	404,657	490,308	85,651	21.17%
Employee Benefits	161,429	146,024	180,557	195,616	185,562	183,477	238,811	55,334	30.16%
Operating Cost	110,206	99,059	102,241	100,252	106,662	136,706	221,111	84,405	61.74%
Total EXPENDITURES	702,862	628,648	666,410	680,940	694,720	724,840	950,230	225,390	31.10%
Total Division Revenue (Over)/Under Expenditures	702,862	628,648	666,410	680,940	694,720	724,840	950,230	225,390	31.10%
DIVISION FTE SUMMARY									
Full-Time	7.00	7.00	6.00	6.00	6.00	6.00	8.00	2.00	33.33%
Temp-Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.11	0.00%
Total HUMAN RESOURCES	7.00	7.00	6.00	6.00	6.00	6.00	8.11	2.11	35.17%

HUMAN RESOURCES*Division Personnel***GENERAL FUND**

Position Title	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Assistant Human Resources Director	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Assistant Personnel Director	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Benefits Specialist	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Benefits Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Classification and Compensation Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Employment Coordinator	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Executive Director, Human Resources	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Human Resources Assistant	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Personnel Director	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Personnel Services Assistant	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Personnel Technician	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Risk Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Safety and Training Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Support Intern TPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Switchboard Operator	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.11	0.00%
Training & Development Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Total HUMAN RESOURCES	7.00	7.00	6.00	6.00	6.00	6.00	8.11	2.11	35.17%

Legal

Mission

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

Service Summary

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

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

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

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

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

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

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

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

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

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

FY 2014-2015 Opportunities

- Support County Manager's ongoing initiatives to address long-term intractable problems that have defied resolution for an extended period of time (e.g. school funding, fire service funding and updated contracts, EMS services review and updated service agreement, updates to Land Use Ordinance, water/sewer line extension, securing new water & sewer resources, solid waste management, consolidation of human services)



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

Goals and Objectives

- Review, update, and rewrite out-of-date County policies, procedures, and ordinances.
 - Assist the Procurement Division with updating of the County Procurement Policy.
 - Assist the Department of Public Works with the development of an updated water conservation ordinance.
 - Assist Growth Management with the development of the new Unified Development Ordinance.
- Work with Clerk to codify County ordinances
 - Support efforts of codification specialist by providing legal input into process
- Continue contract streamline process
 - In concert with the Procurement Division, continue ongoing efforts to refine contract development and review methods to enable more expeditious and efficient processing (e.g. (i) update standard terms and conditions for construction agreements, (ii) develop generic or standardized terms for other contracts, (iii) develop checklists for inclusion of contract terms, depending on nature of agreement, (iv) place heavier responsibility on executive directors to ensure sufficiency of business terms.
 - Assist the Procurement Division with transition of primary contract administration responsibility to that office, consistent with County Manager's direction and expectations.
 - Shorten contract processing time through Legal

- Pursue, in coordination with Information Technology and other divisions, the capability to digitize the myriad documents generated and stored in the Legal Department.
- Continue efforts of outreach to other departments to determine how Legal can provide better service their needs.

Related Capital Projects

The Legal Department does not have capital requests for FY 2015.

Revenue Highlights

The Legal Department does not generate revenue.

Expenditure Highlights

- Budgeted expenditures increased by 5.11 percent, from \$446,905 to \$469,742 in FY 2015.
- Compensation increased by 1.46 percent, from \$287,876 to \$292,084 in FY 2015.
- Benefits increased by 8.07 percent, from \$110,564 to \$119,491 in FY 2015.
- Operating costs increased by 20.02 percent, from \$48,465 to \$58,167 in FY 2015.
- Periodicals and books expenditures increased by 7.95 percent, from \$17,400 to \$18,785 in FY 2015, due to an annual increase in publication upkeep, i.e. the annual supplements needed to maintain the current legal library.
- Telephone and Communications expenditure decreased by 100%, from \$960 in FY 2015, due to elimination of cellular telephone service for Staff Attorney and dedicated conference line.
- Implementation of internal service charges for information technology support increased operating costs by \$6,763 in FY 2015.



Legal Department

Division 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
EXPENDITURES									
Employee Compensation	219,250	216,997	219,224	235,025	228,114	287,876	292,084	4,208	1.46%
Employee Benefits	68,295	70,011	81,637	90,865	88,769	110,564	119,491	8,927	8.07%
Operating Cost	32,344	32,932	31,272	31,770	39,429	48,465	58,167	9,702	20.02%
Total EXPENDITURES	319,889	319,940	332,133	357,660	356,313	446,905	469,742	22,837	5.11%
Total Division Revenue (Over)/Under Expenditures	319,889	319,940	332,133	357,660	356,313	446,905	469,742	22,837	5.11%
DIVISION FTE SUMMARY									
Full-Time	3.00	3.00	3.00	3.00	4.00	4.00	4.00	0.00	0.00%
Temp-Part-Time	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00%
Total LEGAL	3.00	3.00	3.00	3.50	4.00	4.00	4.00	0.00	0.00%

LEGAL*Division Personnel***GENERAL FUND**

Position Title	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Attorney I PT	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00%
Legal Assistant	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Senior Staff Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Staff Attorney	1.00	1.00	1.00	1.00	2.00	2.00	2.00	0.00	0.00%
Total LEGAL	3.00	3.00	3.00	3.50	4.00	4.00	4.00	0.00	0.00%

Non-Departmental

Mission

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

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

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

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

The following components are included:

- Ad Valorem Taxes
- Local Option Sales Tax
- Other Taxes
- Unrestricted Intergovernmental Revenue
- Restricted Intergovernmental Revenue
- Investment Income
- Other Revenue
- Internal Service Fund Charges

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

Revenue Highlights

- It is anticipated that the assessed value of real, personal, motor vehicle, and public utility property will be approximately \$24,291,373,678 for FY 2015. At the proposed 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 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 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.



- Unrestricted intergovernmental revenue is comprised of ABC profit distribution from the City of Monroe and the Town of Waxhaw.
- Restricted intergovernmental revenue is comprised of Medicaid Hold Harmless funds and court facility fees, both provided by the State. The State estimate for Medicaid Hold Harmless increased by \$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.
- Investment income is expected to increase by \$750,000, from \$1,250,000 to \$2,000,000 in FY 2015. Of the \$2 million amount, \$500,000 is estimated for the General Fund, which is flat year over year. The remaining \$1,500,000 is estimated for the Other Postemployment Retiree Healthcare Benefits (OPEB) Fund and is an increase of \$750,000 year over year.
- Other revenue includes funds from surplus property sales and procurement card rebate. These two sources are expected to increase by \$90,000, from \$110,000 to \$200,000 for FY 2015.
- Internal service charges are expected to increase by 18.60 percent, from \$16,418,214 to \$19,471,201 for FY 2015. This includes the charges to the various service areas for their portion of the following internal service funds: Health Insurance Benefits Fund for \$12,890,880, Dental Insurance Benefits Fund for \$596,069, Property and Casualty Insurance Fund for \$733,081, Separation Allowance Fund for \$1,810,468, Other Post-Employment (OPEB) Benefits Fund for \$2,852,921, and the Workers' Compensation Fund for \$587,782.
- Other funding sources are comprised of fund balance appropriated for the in the amount of \$32,203 in the Property and Casualty Fund (an internal service fund).

Expenditure Highlights

- Merit increases, a performance based pay increase program, are included as a 3 percent pool to be allocated based on performance reviews. The total estimated adjustment for General Fund departments is \$1,364,118; which includes \$1,096,069 for wages and \$268,049 for related benefits.
- A pay plan adjustment is also included to adjust the pay ranges by 3 percent in a pool to be allocated based range adjustment needs. The total estimated adjustment for the General Fund is \$96,332, which includes \$78,271 for wages and \$18,061 for benefits.

- County Dues and Memberships include membership fees in the amount of \$101,888 for FY 2015 for the following organizations:
 - Union County Chamber of Commerce
 - National Associations of Counties (NACo)
 - Centralina Council on Governments for both Economic Development Partnership Assessment and Membership Assessment
 - North Carolina Association of County Commissioners
 - University of North Carolina, Chapel Hill School of Government Foundation
- Health benefits cost for employees are increasing by 1.49 percent in FY 2015, from \$11,842,776 to \$12,019,600.
- Dental benefits cost for employees are decreasing by 9.86 percent in FY 2015, from \$542,953 to 596,069.
- Property and Causality Insurance cost are decreasing by 17.59 percent in FY 2015, from \$650,789 to \$765,284.
- Separation Allowance cost for employees are increasing by 2.46 percent in FY 2015, from \$1,258,164 to \$1,227,210..
- Other Post-Employment (OPEB) Benefit costs for employees are increasing by 95.19 percent in FY 2015, from \$2,230,101 to \$4,352,921.
- Workers' Compensation costs for employees are increasing by 19.87 percent in FY 2015, from \$490,343 to \$587,782.
- 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



Non-Departmental

Division 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
AD VALOREM TAXES-CURRENT									
REVENUE									
Ad Valorem Taxes	-145,657,942	-148,508,861	-150,792,218	-152,507,628	-153,861,074	-71,506,934	-68,137,865	3,369,069	-4.71%
Other Revenue	150	-388	-2,220	-554	-589	0	0	0	0.00%
Total REVENUE	-145,657,792	-148,509,249	-150,794,438	-152,508,182	-153,861,663	-71,506,934	-68,137,865	3,369,069	-4.71%
Total Project Revenue (Over)/Under Expenditures	-145,657,792	-148,509,249	-150,794,438	-152,508,182	-153,861,663	-71,506,934	-68,137,865	3,369,069	-4.71%
AD VALOREM TAXES-NCVTS									
REVENUE									
Ad Valorem Taxes	0	0	0	0	0	0	-5,101,560	-5,101,560	0.00%
Total REVENUE	0	0	0	0	0	0	-5,101,560	-5,101,560	0.00%
Total Project Revenue (Over)/Under Expenditures	0	0	0	0	0	0	-5,101,560	-5,101,560	0.00%
AD VALOREM TAXES-PRIOR									
REVENUE									
Ad Valorem Taxes	-2,749,527	-4,068,503	-4,473,642	-3,575,715	-3,298,976	-2,000,000	-2,813,000	-813,000	40.65%
Total REVENUE	-2,749,527	-4,068,503	-4,473,642	-3,575,715	-3,298,976	-2,000,000	-2,813,000	-813,000	40.65%
Total Project Revenue (Over)/Under Expenditures	-2,749,527	-4,068,503	-4,473,642	-3,575,715	-3,298,976	-2,000,000	-2,813,000	-813,000	40.65%
COUNTY DUES AND MEMBERSHIPS									
EXPENDITURES									
Operating Cost	125,854	92,208	91,869	93,027	95,907	101,590	101,888	298	0.29%
Total EXPENDITURES	125,854	92,208	91,869	93,027	95,907	101,590	101,888	298	0.29%
Total Project Revenue (Over)/Under Expenditures	125,854	92,208	91,869	93,027	95,907	101,590	101,888	298	0.29%
FUND BALANCE									
REVENUE									
Other Funding Sources	0	0	0	0	0	-20,717,924	-1,959,203	18,758,721	-90.54%
Total REVENUE	0	0	0	0	0	-20,717,924	-1,959,203	18,758,721	-90.54%
EXPENDITURES									
Other Budgetary Accounts	0	0	0	0	0	2,383,549	5,807,459	3,423,910	143.65%
Total EXPENDITURES	0	0	0	0	0	2,383,549	5,807,459	3,423,910	143.65%
Total Project Revenue (Over)/Under Expenditures	0	0	0	0	0	-18,334,375	3,848,256	22,182,631	-120.99%

Non-Departmental

Division 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
GENERAL GOVERNMENT									
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%
Operating Cost	9,968,080	10,486,536	10,686,938	11,850,228	11,608,488	13,526,501	13,968,735	442,234	3.27%
Total EXPENDITURES	10,851,264	11,413,414	11,695,079	12,880,420	12,695,828	14,784,665	15,195,945	411,280	2.78%
Total Project Revenue (Over)/Under Expenditures	10,851,264	11,413,414	11,695,079	12,880,420	12,695,828	14,784,665	15,195,945	411,280	2.78%
INTERFUND TRANSFERS									
REVENUE									
Interfund Transfers	0	0	0	0	0	0	0	0	0.00%
Total REVENUE	0	0	0	0	0	0	0	0	0.00%
EXPENDITURES									
Interfund Transfers	0	9,243,248	2,000,000	57,000,000	0	0	4,768,503	4,768,503	0.00%
Total EXPENDITURES	0	9,243,248	2,000,000	57,000,000	0	0	4,768,503	4,768,503	0.00%
Total Project Revenue (Over)/Under Expenditures	0	9,243,248	2,000,000	57,000,000	0	0	4,768,503	4,768,503	0.00%
LOCAL OPTION SALES TAXES									
REVENUE									
Local Option Sales Tax	-31,273,068	-23,515,921	-23,351,825	-25,665,903	-26,834,776	-20,644,800	-23,099,924	-2,455,124	11.89%
Restricted Intergovernmental Revenue	0	-1,164,414	-4,418,092	-4,910,131	-5,104,685	-4,836,017	-5,600,992	-764,975	15.82%
Total REVENUE	-31,273,068	-24,680,335	-27,769,917	-30,576,034	-31,939,461	-25,480,817	-28,700,916	-3,220,099	12.64%
Total Project Revenue (Over)/Under Expenditures	-31,273,068	-24,680,335	-27,769,917	-30,576,034	-31,939,461	-25,480,817	-28,700,916	-3,220,099	12.64%
NONDEPARTMENTAL									
REVENUE									
Restricted Intergovernmental Revenue	0	0	0	0	-7,500	0	0	0	0.00%
Investment Income	-3,101,171	-1,474,953	-940,823	-1,118,327	-755,615	-1,250,000	-2,000,000	-750,000	60.00%
Other Revenue	-44,510	-112,271	-136,474	-227,201	-400,346	-110,000	-200,000	-90,000	81.82%
Internal Service Fund Charges	-11,100,785	-11,651,566	-14,299,573	-16,615,911	-15,412,656	-16,418,214	-19,471,201	-3,052,987	18.60%
Total REVENUE	-14,246,466	-13,238,790	-15,376,870	-17,961,439	-16,576,118	-17,778,214	-21,671,201	-3,892,987	21.90%
EXPENDITURES									
Employee Compensation	0	0	0	0	0	0	1,174,340	1,174,340	0.00%
Employee Benefits	0	0	0	0	0	400,000	439,764	39,764	9.94%
Operating Cost	0	0	0	0	0	245,000	301,263	56,263	22.96%
Total EXPENDITURES	0	0	0	0	0	645,000	1,915,367	1,270,367	196.96%
Total Project Revenue (Over)/Under Expenditures	-14,246,466	-13,238,790	-15,376,870	-17,961,439	-16,576,118	-17,133,214	-19,755,834	-2,622,620	15.31%

Non-Departmental

Division 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
OTHER TAXES AND LICENSES									
<i>REVENUE</i>									
Other Taxes	-1,818,721	-1,716,487	-1,568,697	-1,742,153	-2,093,213	-1,826,000	-2,383,000	-557,000	30.50%
Total REVENUE	-1,818,721	-1,716,487	-1,568,697	-1,742,153	-2,093,213	-1,826,000	-2,383,000	-557,000	30.50%
Total Project Revenue (Over)/Under Expenditures	-1,818,721	-1,716,487	-1,568,697	-1,742,153	-2,093,213	-1,826,000	-2,383,000	-557,000	30.50%
RESTRICTED INTERGOV. SSR									
<i>REVENUE</i>									
Restricted Intergovernmental Revenue	-247,903	-212,507	-240,123	-211,087	-180,211	-182,000	-207,000	-25,000	13.74%
Total REVENUE	-247,903	-212,507	-240,123	-211,087	-180,211	-182,000	-207,000	-25,000	13.74%
Total Project Revenue (Over)/Under Expenditures	-247,903	-212,507	-240,123	-211,087	-180,211	-182,000	-207,000	-25,000	13.74%
UNRESTRICTED INTERGOV. LSR									
<i>REVENUE</i>									
Unrestricted Intergovernmental Revenue	-6,164	-6,076	-3,528	0	0	0	0	0	0.00%
Total REVENUE	-6,164	-6,076	-3,528	0	0	0	0	0	0.00%
Total Project Revenue (Over)/Under Expenditures	-6,164	-6,076	-3,528	0	0	0	0	0	0.00%
UNRESTRICTED INTERGOV. SSR									
<i>REVENUE</i>									
Unrestricted Intergovernmental Revenue	-98,750	-106,250	-104,500	-86,716	-81,981	-61,700	-82,500	-20,800	33.71%
Total REVENUE	-98,750	-106,250	-104,500	-86,716	-81,981	-61,700	-82,500	-20,800	33.71%
Total Project Revenue (Over)/Under Expenditures	-98,750	-106,250	-104,500	-86,716	-81,981	-61,700	-82,500	-20,800	33.71%
Total Service Area Revenue (Over)/Under Expenditures	-185,121,273	-171,789,327	-186,544,767	-136,687,879	-195,239,888	-121,638,785	-103,267,083	18,371,702	-15.10%

Tax Administration

Mission

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

Service Summary

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

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

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

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

FY 2014-2015 Opportunities

Real Property Appraisal Division:

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

Assessment Data and Personal Property Appraisal Division:

- The pressure to process applications and information faster and more accurately is constant from both internal and external customers. The demand for data versus staffing levels and limitations of current software is a continuous challenge which must be addressed on a daily basis.
- September 1st, 2013 was the implementation date for the new motor vehicle "Tax and Tag" billing and collection system. This will continue to require significant coordination with the NC State offices of the Department of Motor Vehicles and Department of Revenue and includes running dual systems for a period of time which entails dual processing and extra work load.
- This division has just installed an on-line personal property filing system that has been beneficial to both the taxpayer (by simplifying the process) and the tax office (by getting data into the system sooner).

Collections Division:

- Taxpayers that pay their bills in a timely manner have the right to a reasonable expectation of good customer service and



the wait times encountered during high volume periods can be frustrating for both staff and the customers.

- Enforced collections of delinquent taxes can always be challenging, but it is becoming more so, in tight economic times.

Goal and Objectives

Real Property Appraisal Division:

- Perform the preparatory work for the 2015 revaluation including development of the schedule of values and implement data changes occurring since the last revaluation.
- Fairly and equitably appraise all new construction, land split appraisals and other non-revaluation year changes.
- Conduct the valuation appeal process in a manner that property owners feel is fair and equitable.

Assessment Data and Personal Property Appraisal Division:

- Complete implementation on a GIS/Land Records-based database and production bridge between the Real Property Appraisal system and the Tax Billing system.
- Continue to develop and implement quality assurance checks to ensure accurate tax billing.
- Reduce number of tax bill corrections processed after billing.

Collections Division:

- Achieve a collection rate of 98 percent or higher.
- Improve the level of operational effectiveness by leveraging technology.
- Improve the delinquent utility collection process.

Related Capital Projects

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

Revenue Highlights

- Revenue increased by 13.28 percent, from \$394,684 to \$447,100 for FY 2015 due to higher anticipated garnishment fees (\$30,000); net of lower advertising cost recovery fees (\$6,400) and intergovernmental receipts (\$8,500) due to the implementation new motor vehicle "Tax and Tag" billing and collection system.

Expenditure Highlights

- Total expenditures increased by 6.92 percent, from \$3,920,405 to \$4,179,534 in FY 2015.
- Compensation increased by 1.54 percent, from \$1,993,616 to \$2,024,412 in FY 2015. This includes the addition of a Real Property Technician position.
- Benefits increased by 11.40 percent, from \$1,090,767 to \$1,215,069 in FY 2015, due to the addition of one position and increases in benefit costs.
- Operating costs increased by 10.96 percent, from \$931,040 to \$1,033,039 in FY 2015, which includes maintenance agreements for technology and professional services.
- Capital Outlay increased by 26.67 percent, from \$15,000 to \$19,000 in FY 2015. A vehicle replacement is scheduled for FY 2015.



Tax Administration

Division 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
ASSESSOR & REAPPRAISAL									
REVENUE									
Non-Enterprise Charges For Services	-1,620	-928	-1,416	-977	-785	-700	-700	0	0.00%
Total REVENUE	-1,620	-928	-1,416	-977	-785	-700	-700	0	0.00%
EXPENDITURES									
Employee Compensation	1,590,607	1,406,408	1,375,278	1,396,180	1,393,453	1,510,918	1,499,183	-11,735	-0.78%
Employee Benefits	660,891	614,895	766,328	784,217	763,264	793,531	876,506	82,975	10.46%
Operating Cost	482,490	434,706	469,306	328,256	430,743	506,658	623,438	116,780	23.05%
Capital Outlay	0	0	15,000	7,000	14,150	15,000	19,000	4,000	26.67%
Contracts, Grants, and Subsidies	0	0	0	0	0	0	0	0	0.00%
Total EXPENDITURES	2,733,988	2,456,009	2,625,912	2,515,653	2,601,610	2,826,107	3,018,127	192,020	6.79%
Total Project Revenue (Over)/Under Expenditures	2,732,368	2,455,081	2,624,496	2,514,676	2,600,825	2,825,407	3,017,427	192,020	6.80%
FTE SUMMARY ASSESSOR & REAPPRAISAL									
Full-Time	33.00	33.00	31.00	31.00	31.00	31.00	32.00	1.00	3.23%
Temp-Part-Time	0.00	0.00	0.00	0.00	0.00	2.21	2.21	0.00	0.00%
Total ASSESSOR & REAPPRAISAL	33.00	33.00	31.00	31.00	31.00	33.21	34.21	1.00	3.01%

Tax Administration

Division 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
TAX COLLECTOR									
REVENUE									
Ad Valorem Taxes	-14,533	-20,956	-142,853	-462,457	-543,402	-314,484	-339,400	-24,916	7.92%
Restricted Intergovernmental Revenue	-82,008	-79,922	-86,775	-89,627	-95,603	-79,500	-107,000	-27,500	34.59%
Other Revenue	-674	-923	75	-992	-364	0	0	0	0.00%
Total REVENUE	-97,215	-101,801	-229,553	-553,076	-639,369	-393,984	-446,400	-52,416	13.30%
EXPENDITURES									
Employee Compensation	472,421	419,984	419,210	428,120	411,252	482,698	525,229	42,531	8.81%
Employee Benefits	212,512	205,045	247,977	271,426	233,827	297,236	338,563	41,327	13.90%
Operating Cost	340,297	274,947	282,251	373,672	378,685	424,382	409,601	-14,781	-3.48%
Capital Outlay	0	0	0	11,000	0	0	0	0	0.00%
Interdepartmental Charges	0	0	0	0	-43,413	-110,018	-111,986	-1,968	1.79%
Total EXPENDITURES	1,025,230	899,976	949,438	1,084,218	980,350	1,094,298	1,161,407	67,109	6.13%
Total Project Revenue (Over)/Under Expenditures	928,015	798,175	719,885	531,142	340,981	700,314	715,007	14,693	2.10%
FTE SUMMARY TAX COLLECTOR									
Full-Time	11.00	11.00	11.00	11.00	11.00	13.00	13.00	0.00	0.00%
Temp-Part-Time	0.50	0.50	0.50	0.50	1.60	1.60	1.60	0.00	0.00%
Total TAX COLLECTOR	11.50	11.50	11.50	11.50	12.60	14.60	14.60	0.00	0.00%
Total Division Revenue (Over)/Under Expenditures	3,660,383	3,253,256	3,344,381	3,045,818	2,941,806	3,525,721	3,732,434	206,713	5.86%

ASSESSOR & REAPPRAISAL

Division Personnel

GENERAL FUND

Position Title	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Assessment Administration Manager	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00	-100.00%
Assessment Administration Supervisor	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Auditor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Business Personal Prop. Sr. Specialist	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00%
Business Personal Prop. Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Coord., Data Assess and Customer Service	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Coord., Land Use and Exemptions	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Division Director, Assessment	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Division Director, Real Property Appraisal	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Executive Director, Tax Administration	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
GIS Mapping Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
GIS Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
GIS Senior Specialist	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	0.00%
GIS Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
GIS Specialist-Software Lead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Aide TPT	0.00	0.00	0.00	0.00	0.00	2.13	2.13	0.00	0.00%
Office Support TPT	0.00	0.00	0.00	0.00	0.00	0.08	0.08	0.00	0.00%
Personal Prop. Appr./Assessment Mgr	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Personal Prop. Specialist	1.00	1.00	1.00	1.00	4.00	2.00	2.00	0.00	0.00%
Personal Prop. Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Personal Prop. Technician	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Public Service Specialist	1.00	1.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Public Service Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Real Estate Appr. Coordinator	2.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Real Estate Appr. Specialist	3.00	3.00	2.00	2.00	3.00	3.00	3.00	0.00	0.00%
Real Estate Appr. Sr. C&I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Real Estate Appr. Sr. Reval. TPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Real Estate Appr. Supervisor	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Real Estate Appr. Technician	2.00	2.00	2.00	2.00	2.00	1.00	1.00	0.00	0.00%
Real Estate Data Collection Tech	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

ASSESSOR & REAPPRAISAL

Division Personnel

GENERAL FUND

Position Title	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Real Prop. Appr./GIS Data Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00%
Real Prop. Senior Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Real Prop. Specialist	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00%
Real Prop. Technician	1.00	1.00	0.00	0.00	1.00	2.00	3.00	1.00	50.00%
Real Property Appraisal Manager	0.00	0.00	0.00	0.00	1.00	1.00	0.00	-1.00	-100.00%
Senior Auditor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Senior Revaluation RE Appraiser	2.00	2.00	3.00	3.00	2.00	3.00	3.00	0.00	0.00%
Tax Administrator	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00%
Total ASSESSOR & REAPPRAISAL	33.00	33.00	31.00	31.00	31.00	33.21	34.21	1.00	3.01%

TAX COLLECTOR*Division Personnel***GENERAL FUND**

Position Title	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Revised	FY 2015 Adopted	Change	% Change
Assistant Collector of Revenue	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00	-100.00%
Collection Specialist	3.00	3.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00%
Collection Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Collection Technician	0.00	0.00	1.00	1.00	3.00	3.00	3.00	0.00	0.00%
Deputy Tax Collector Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00%
Division Director, Revenue	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00%
Internal Deputy Tax Collector	3.00	3.00	3.00	3.00	3.00	4.00	4.00	0.00	0.00%
Office Aide (Garnishment, Debt Set Off) TPT	0.50	0.50	0.50	0.50	1.60	1.60	1.60	0.00	0.00%
Public Service Senior Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Public Service Specialist	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00%
Public Service Technician	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00%
Real Prop. Technician	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00%
Total TAX COLLECTOR	11.50	11.50	11.50	11.50	12.60	14.60	14.60	0.00	0.00%